



# 2021-2022 Annual Budget County of Frederick, Virginia

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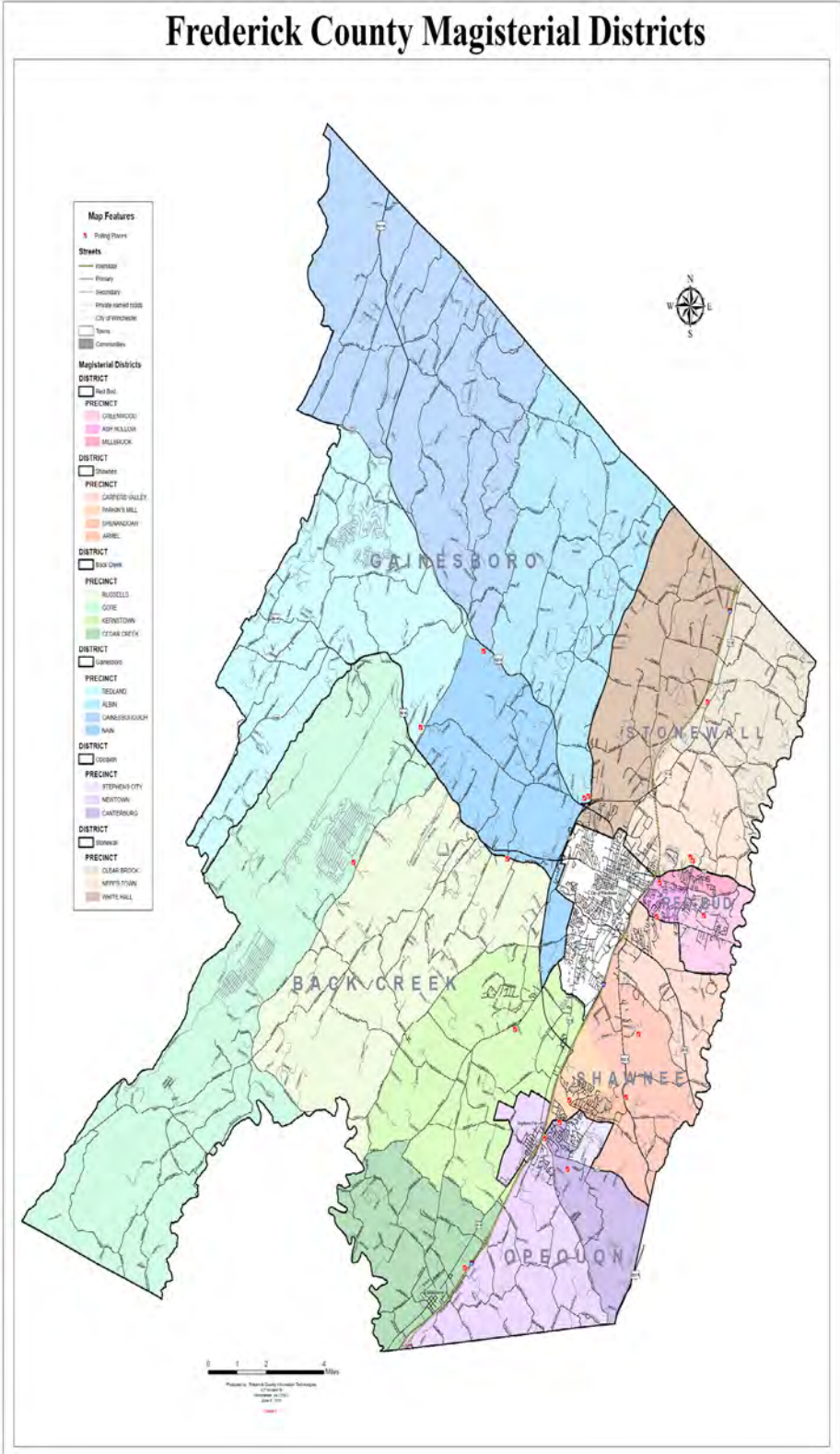
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# FREDERICK COUNTY, VIRGINIA BOARD OF SUPERVISORS 2021-2022



**Charles S. DeHaven**  
*Chairman*



**Robert W. Wells**  
*Vice-Chairman*  
*Opequon*



**Judith McCann-Slaughter**  
*Stonewall*



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



**J. Douglas McCarthy**  
*Gainesboro*



**Dave Stegmaier**  
*Shawnee*



**Shawn L. Graber**  
*Back Creek*

**FREDERICK COUNTY, VIRGINIA  
OFFICIALS  
2021-2022**

Kris C. Tierney ..... County Administrator  
 Jay E. Tibbs ..... Deputy County Administrator  
 Roderick B. Williams ..... County Attorney  
 Cheryl B. Shiffler..... Finance Director  
 Steven A. Majchrzak..... Fire & Rescue Chief  
 Michael J. Marciano, Jr. .... Human Resources Director  
 Joe C. Wilder ..... Public Works Director  
 Allen S. Varner..... Information Technologies Director  
 Charles B. Tyson ..... Management Information Systems Director  
 Wyatt G. Pearson ..... Planning and Development Director  
 Tamara E. Perez ..... Public Safety Communications Director  
 Patrick E. Barker ..... Economic Development Authority Director  
 Jason L. Robertson ..... Parks and Recreation Director  
 Clay A. Corbin..... Regional Jail Superintendent  
 Nicholas E. Sabo ..... Winchester Regional Airport Executive Director  
 Seth T. Thatcher ..... Commissioner of the Revenue  
 C. William Orndoff, Jr. .... Treasurer  
 Ross P. Spicer ..... Commonwealth’s Attorney  
 Leonard W. Millholland..... Sheriff  
 Patricia M. Lowery ..... Court Services Director  
 Tamara Green ..... Social Services Director  
 Gail Rush ..... Social Services Board Chairman  
 Hon. William W. Eldridge IV..... Presiding Judge of the Circuit Court  
 Hon. John Stanley Hart, Jr. .... Chief Judge of the General District Court  
 Hon. Elizabeth Kellas Burton..... Presiding Judge of the Juvenile/Domestic Relations Court  
 Rebecca P. Hogan..... Clerk of the Circuit Court  
 Leigh Ann Sweeney ..... Health Department District Administrator  
 Gary Oates..... Frederick Water Board Chairman  
 Eric R. Lawrence ..... Frederick Water Director  
 Mark Sutphin..... Frederick County Extension Agent  
 Richard M. Venskoske..... General Registrar  
 David T. Sovine..... Superintendent of Schools





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County**

**Virginia**

For the Fiscal Year Beginning

**July 1, 2020**

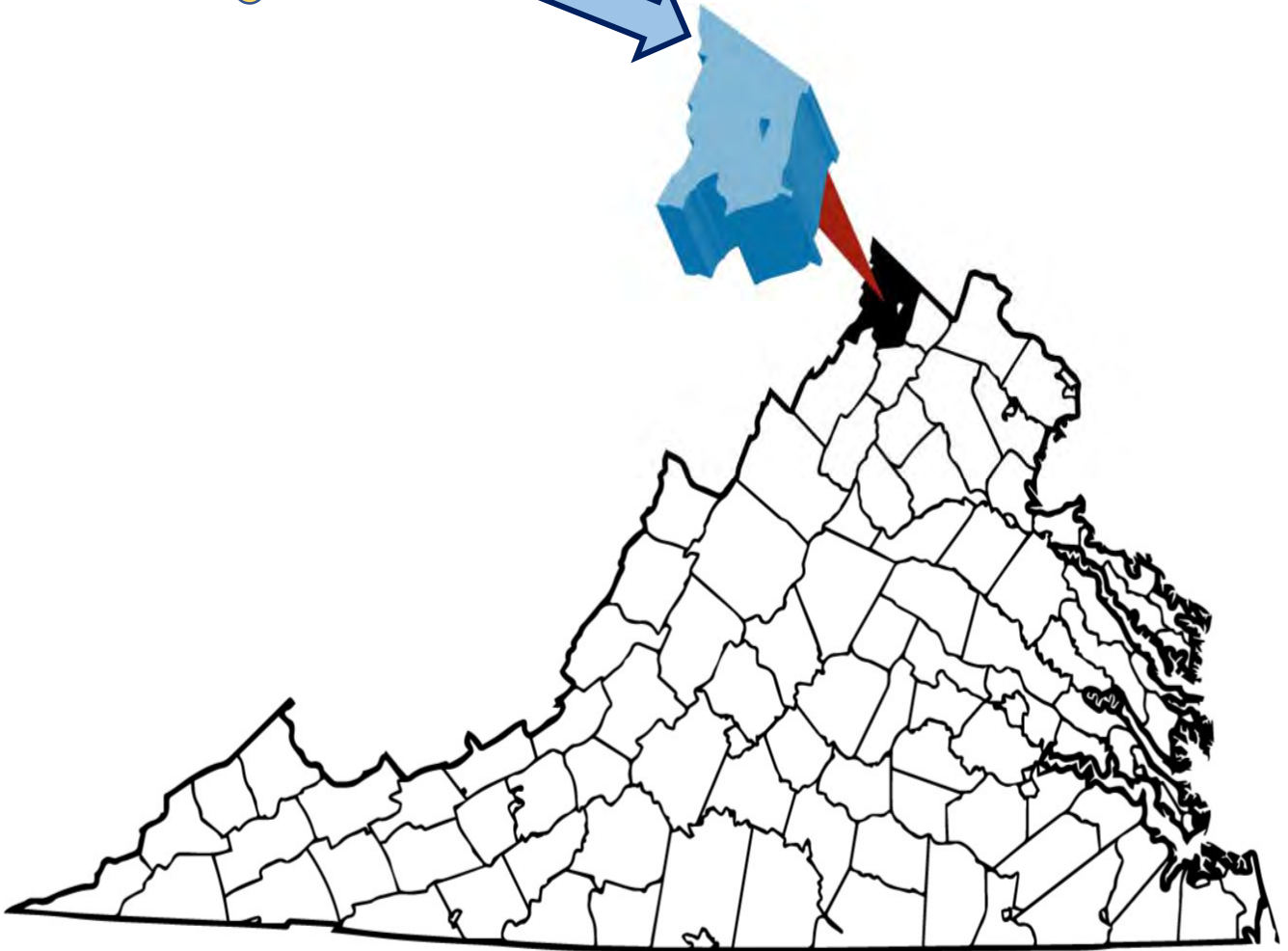
*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Frederick  
County -  
located at the  
top of Virginia!



# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



July 1, 2021

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

I am pleased to present you with the Adopted Budget for Fiscal Year 2021-2022 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

### **FY 2022 Budget Highlights**

The FY 2022 budget process began amidst a surge in the COVID-19 pandemic. Reported cases escalated rapidly in December and January with the local daily count peaking at 158 cases on January 27. The increase in cases created concern over a possible reinstatement of a state-wide shutdown and the negative economic impacts that might result. Although Fiscal Year 2021 ended in a more favorable financial position than anticipated, Board members expressed a desire to “move forward cautiously”. It was in this environment that the first “socially distanced” budget work session was held on January 27.

Analyzing revenue projections and determining budget priorities while navigating the COVID pandemic proved challenging. As a result of our inability to provide any sort of COLA or Merit increase to employees in 2020, the number one Administrative priority was to include a combination COLA/Merit as part of the FY 2022 budget. In addition, the current competitive hiring environment intensified the need for an organization-wide Position Classification and Compensation Study which has been long overdue.

Ongoing priorities for the General Fund include the need for additional firefighters and sheriff deputies in order to continue to effectively provide these essential services to a growing County population. Priorities for the school system include an enhanced compensation package and instructional initiatives, along with resources to preserve and maintain existing school assets. New position requests for the General Fund totaled 23 and the school system requested 32 new positions.

The 2020 real estate reassessment (to be effective in 2021) revealed an overall increase in property values, such that the current real estate tax rate of \$0.61 is projected to bring in an additional \$5.5 million in tax revenue. Total General Fund revenue growth is expected to be \$11.1 million. Of this amount, \$3.7 million is natural revenue growth, and \$1.9 million is derived from a 2% meals tax increase proposed to be implemented on October 1, 2021. The Board of Supervisors grappled with the uncertainties of the pandemic and local unemployment levels but ultimately, by majority vote, decided to advertise the reassessment public hearing with an unadjusted real estate rate of \$0.61. The Board also decided to adjust the split in the additional revenues derived between the School System and the General Fund from the historical split of 57% to the School System and 43% to the General Fund to an even 50/50 split. This equates to \$5,575,000 in additional revenue to each.

The FY 2022 Adopted Budget totals \$371,235,492, an increase of \$21.3 million, or 6.1% compared to the FY 2021 Adopted Budget.

	FY 2021 Adopted	FY 2022 Adopted	Difference	
			\$	%
General Fund	\$85,700,516	\$92,259,101	\$6,558,585	7.65%
Regional Jail Fund	23,754,912	25,643,264	1,888,352	7.95%
Landfill Fund	9,647,354	11,263,660	1,616,306	16.75%
Old Dominion ASAP Fund	591,882	473,935	-117,947	-19.93%
Shawneeland Sanitary District Fund	1,146,023	981,768	-164,255	-14.33%
Airport Authority Operating Fund	1,904,997	2,023,033	118,036	6.20%
Lake Holiday Sanitary District Fund	779,998	779,998	0	0.00%
EMS Revenue Recovery Fund	1,867,217	1,984,041	116,824	6.26%
Economic Development Authority Fund	640,351	647,926	7,575	1.18%
School Operating Fund	180,633,057	194,330,156	13,697,099	7.58%
School Capital Projects Fund	4,415,900	1,000,000	-3,415,900	-77.35%
School Nutrition Services Fund	7,581,744	7,827,466	245,722	3.24%
School Debt Service Fund	17,957,232	18,897,606	940,374	5.24%
School Private Purpose Fund	500,000	550,000	50,000	10.00%
School Textbook Fund	2,871,240	2,749,321	-121,919	-4.25%
NREP Operating/Textbook Funds	6,261,913	6,224,217	-37,696	-0.60%
Consolidated Services Fund	3,600,000	3,600,000	0	0.00%
<b>Total</b>	<b>\$349,854,336</b>	<b>\$371,235,492</b>	<b>\$21,381,156</b>	<b>6.11%</b>

Included in this budget are the following:

- 5% increase to health insurance premiums for county government employees
- Level funding for regional library, health department, community services board and other outside agencies
- Increase in transfer to Children’s Services Act Fund
- Two additional Sheriff’s Deputies
- Four new Firefighter/EMT positions to be hired mid-year
- Increased local funding for School Debt Service Fund of \$991,387
- Increased funding to support school operations: 34 new positions directly serving students, a meaningful salary increase, and funding to mitigate learning loss and the spread of COVID-19

### Capital Funding

There are several capital items included in the General Fund that are either supported by grant or state funds or are associated with new positions.

The School Capital Fund is supported by carry forward funds in the amount of \$1,000,000.

The following table outlines the General Fund capital items and the School Capital Project Fund purchases/improvements that are planned for FY 2022:

Capital Purchase/Project	Estimated Cost
<b>General Fund:</b>	
Two vehicles plus equipment/radios for two new Sheriff Deputies	\$122,148
Search and Recovery team response vehicle – State Homeland Security Grant	400,000
Boat with sidescan sonar capabilities – Port Security Grant	40,000
Completion of NG9-1-1 upgrade – partially funded by state monies	123,000
Abrams Creek Greenway Trail – Grant funded	479,985
Parks Equipment – reimbursed with school maintenance funds	82,606
<b>Total General Fund</b>	<b>\$1,247,739</b>
<b>School System</b>	
Continuing capital projects begun in FY 2021 but not completed by end of FY21	\$1,000,000
<b>Total School System</b>	<b>\$1,000,000</b>

### Staffing Needs

As in past years, staffing needs, particularly public safety and teaching positions, have been a high priority during this budget process.

The inclusion of four Firefighter/EMT positions is a continuation of the effort to ensure adequate manpower to respond to the demands placed on our combined fire and rescue system.

The Sheriff’s Office received two Deputy positions due to an increase in calls and the types of calls that are handled.

The following is a list of all new full-time positions approved in the FY 2022 budget:

Department	Position Title	# of Positions
<b>General Fund:</b>		
Sheriff	Deputy	2
Fire & Rescue	Firefighter/EMT (mid-year hire)	4
<b>General Fund Total</b>		<b>6</b>
<b>School Operating Fund:</b>		
School Instruction	Classroom Teachers & Assistant	21
School Instruction	Parent Liaisons	2
School Instruction	Behavior Specialists	2
School Instruction	Behavior Instructional Assistants	4
School Instruction	School Counselors	4
Attendance & Health Services	Psychologist Intern	1
<b>School Operating Fund Total</b>		<b>48.4</b>
<b>Total Change in Full-Time Positions</b>		<b>62.4</b>

## Competitive Salaries

It has been the stated desire of the Board of Supervisors to maintain competitive salaries and benefits for County employees.

Due to no COLA or merit provided in FY 2021, the Board included a 5% COLA/merit in FY 2022. The school system intends to provide a “meaningful” salary increase in FY 2022.

County health insurance premiums rose by five percent and this cost was absorbed by the County. Health insurance premiums decreased by 15% for the school system.

The County will be undergoing a Classification and Compensation Study beginning in the fall of 2021. The desire is to bring our salaries more in line with surrounding localities as well as the private industry in order to attract and retain quality employees.

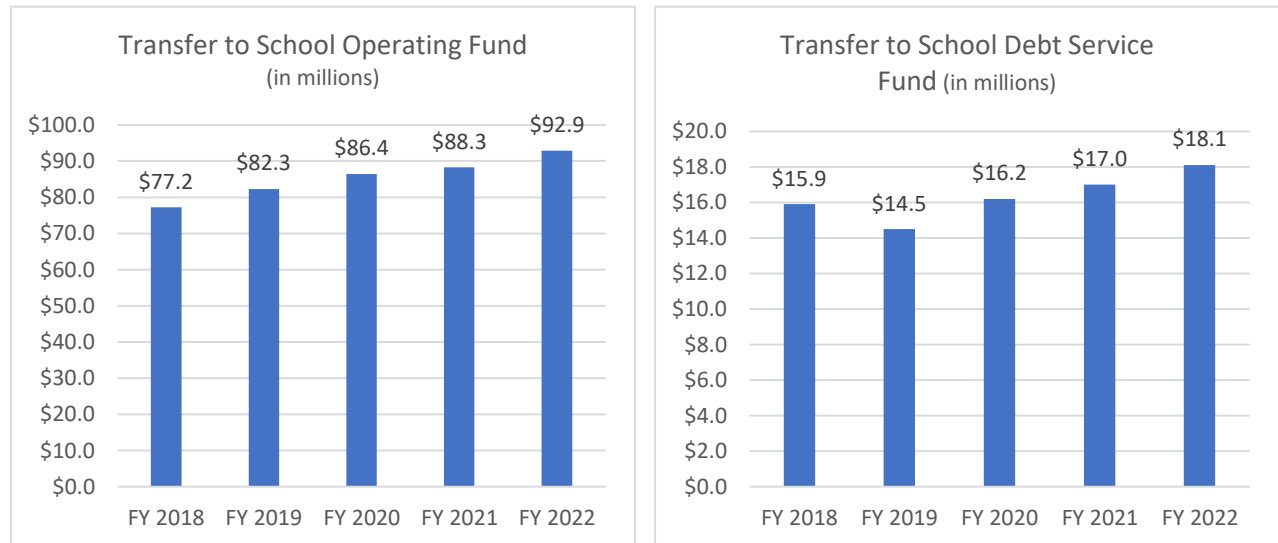
A summary of the FY 2022 approved budget with portions funded by the General Fund is shown in the table below:

Category	Approved Budget	% of Total Budget	Portion funded by General Fund	% funded by General Fund
General Government Admin.	\$14,560,261	3.92%	\$13,334,717	91.58%
Judicial Administration	3,127,569	0.84%	1,611,684	51.53%
Public Safety	40,707,507	10.97%	33,875,221	83.22%
Public Works	6,286,031	1.69%	5,380,875	85.60%
Health/Welfare	11,733,794	3.16%	5,954,739	50.75%
Community College	81,308	0.02%	81,308	100.00%
Parks, Recreation & Cultural	8,233,462	2.22%	3,984,042	48.39%
Community Development	1,638,287	0.44%	1,228,287	74.97%
Non-Departmental	5,890,882	1.59%	5,890,882	100.00%
Regional Jail Fund	25,643,264	6.91%	5,788,868	22.57%
Landfill Fund	11,263,660	3.03%	0	0.00%
Old Dominion ASAP Fund	473,935	0.13%	0	0.00%
Shawneeland Sanitary District Fund	981,768	0.26%	0	0.00%
Airport Authority Operating Fund	2,023,033	0.54%	68,488	3.39%
Lake Holiday Sanitary District Fund	779,998	0.21%	0	0.00%
EMS Revenue Recovery Fund	1,984,041	0.53%	0	0.00%
Economic Development Authority Fund	647,926	0.17%	621,876	95.98%
School Operating Fund	194,330,156	52.36%	92,891,547	47.80%
School Capital Fund	1,000,000	0.27%	0	0.00%
School Debt Service Fund	18,897,606	5.09%	18,076,918	95.66%
School Nutrition Services Fund	7,827,466	2.11%	0	0.00%
School Textbook Fund	2,749,321	0.74%	0	0.00%
NREP Operating/Textbook Funds	6,224,217	1.68%	0	0.00%
School Private Purpose Funds	550,000	0.15%	0	0.00%
Consolidated Services Fund	3,600,000	0.97%	0	0.00%
<b>Total County Adopted Budget</b>	<b>\$371,235,492</b>	<b>100.0%</b>	<b>\$188,789,452</b>	<b>50.85%</b>

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

The local transfer from the General Fund to the School Operating Fund increased by \$4,583,613, or 5.2%. The local transfer from the General fund to the School Debt Service Fund increased by \$991,387, or 5.8%.

The General Fund transfer to the School Operating Fund has increased by 20% over the last five years. The fluctuating amounts in the Debt Service Fund transfer are due to the cycle of retired debt and addition of new debt on the payment schedule. The transfer amount to the Debt Service Fund increased for FY 2022 due to the recent addition of the Jordan Springs Elementary School opening in the summer of 2020 and the replacement Robert E. Aylor Middle School opening in the summer of 2021. The charts below show the General Fund transfers to these funds over the last five years.



### **School Construction**

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



Robert E. Aylor Middle School



Currently, three construction projects are underway:

- Robert E. Aylor Middle School replacement
- Indian Hollow Elementary School exterior wall remediation and HVAC replacement
- James Wood High School addition and renovation

The replacement Robert E. Aylor Middle School will open in the summer of 2021. The building will be 150,615 square feet and accommodate 914 students.

Indian Hollow Elementary School exterior wall remediation and HVAC replacement construction will begin in the summer of 2021 with a projected completion date of August 2023.

James Wood High School addition and renovation construction will begin in the summer of 2021 with a projected completion date of August 2024.

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

The FY 2021-2022 budget addresses some of the needs of a steadily growing community and school division. Several requested projects, programs, and positions remain unfunded such as:

#### **General Fund**

- Six additional deputies and one additional investigator requested by the Sheriff
- Four Firefighter/EMT positions requested by Fire and Rescue
- A basic REC Coordinator and a Park Caretaker for the Parks and Recreation Department
- Capital requests for various departments including replacement vehicles for the Sheriff's Office, Old Charlestown Road Park development, design of an indoor aquatic facility, and Clearbrook Park Amenity development
- Various requests for increases and new initiatives throughout the General Fund budget

#### **School Division**

- Funding to improve K-12 pupil-teacher ratios
- Funding for a division-wide preschool program
- Full funding of a sustained facilities Capital Asset Protection Plan for preventive maintenance and asset replacements
- Full funding of a sustained school bus fleet replacement plan
- Full funding for competitive salaries for staff

### **Working For The Future**

Over the last three years, (2018-2020), \$326 million in capital investment and 787 new jobs have been announced within the County. Companies attribute recent growth announcements to the County's quality workforce, business friendly environment, east coast location with proximity to major markets, and extensive transportation network. Frederick County is among the top 10% of localities in the Commonwealth for capital investment and new jobs announced over the last decade.

Frederick County's business landscape is diverse, and includes small and large manufacturers, home-grown businesses, chain and boutique retailers and restaurants, farms and agri-businesses, and back-end operations like customer service centers and research and development. According to the Virginia Employment Commission, more than 1,900 businesses employ over 34,000 people.<sup>1</sup>

Well-known employers continue to invest in Frederick County: Geodis, FBI, Kirkland’s, Melnor, Middletown Data Center, Shawnee Canning, and Trex, are but a few. Over the next decade, more than 48,000 career opportunities will be available in Frederick County because of new job growth, transfers between occupations, and the departure of existing workers.<sup>2</sup> Sectors anticipated to see the greatest employment demand include: manufacturing, retail, transportation and warehousing, accommodation and food services, construction, and educational services.

In 2020, Middletown Data Center expanded its infrastructure services at its local facility, which offers colocation, network, and security to clients. The Federal Bureau of Investigations moved into their new 256,000 square foot Central Records Complex. The facility streamlines the FBI’s worldwide records management by consolidating records from 265 locations. Trex Company completed the construction of its second Frederick County manufacturing facility. Trex maintains its headquarters, multiple logistics operations, and Trex University in the County. Shawnee Canning Company opened its second retail store in Frederick County and GEODIS expanded into a new 348,000 square foot facility where it will import and distribute products via the Virginia Inland Port.



Shawnee Canny Company, Inc.:  
Second Frederick Co. Retail Location



Trex: Second Frederick Co. Manufacturing Facility

Frederick County and its companies continue to draw attention from third parties:

- Winchester MSA – Best Small Places for Business & Careers – Forbes
- Winchester MSA – Best Performing Cities – Milken Institute
- Navy Federal Credit Union – 100 Best Companies to Work For – FORTUNE
- Trex Company – America’s Best Mid-size Companies – Forbes
- Howard Shockey & Sons – Top 400 Contractors in the USA – Engineering News Record

The County’s economic success, recognized work/life balance, proximity to Northern Virginia, and diverse career opportunities are also attracting new residents to the area. The U.S. Census Bureau estimates Frederick County’s 2020 population to be 90,115, and the Weldon Cooper Center for Public Service forecasts increases to 104,608 by 2030 (16.08% increase 2020-2030) and 117,452 by 2040 (30.34% increase 2020-2040). The housing industry has responded to residential demand with 677 new residential permits issued in calendar year 2020.

Frederick County is committed to fostering positive relationships with new and established businesses, maintaining reasonable tax rates, utilizing wise land-use planning, and striving for the best and highest use of available resources. It is a goal to build upon the business-friendly approach residents and businesses are accustomed to, creating an environment where they can thrive. The diversity and success of businesses contributed to Frederick County's strong economic position prior to the issuance of The Commonwealth's State of Emergency in early 2020 due to the coronavirus pandemic. Economic and workforce development agencies, non-profits, businesses, and community partners are working together to address challenges brought about by the pandemic to ensure Frederick County remains a vibrant, fiscally sound community.

I hope you will find this document informative. I believe the Board of Supervisors, Finance Committee, School Board, and County staff should be commended for their role in the preparation of this budget. I especially want to thank the Finance Department, Treasurer's Office, and the Commissioner of the Revenue's Office for their hard work and assistance.

Respectfully submitted,

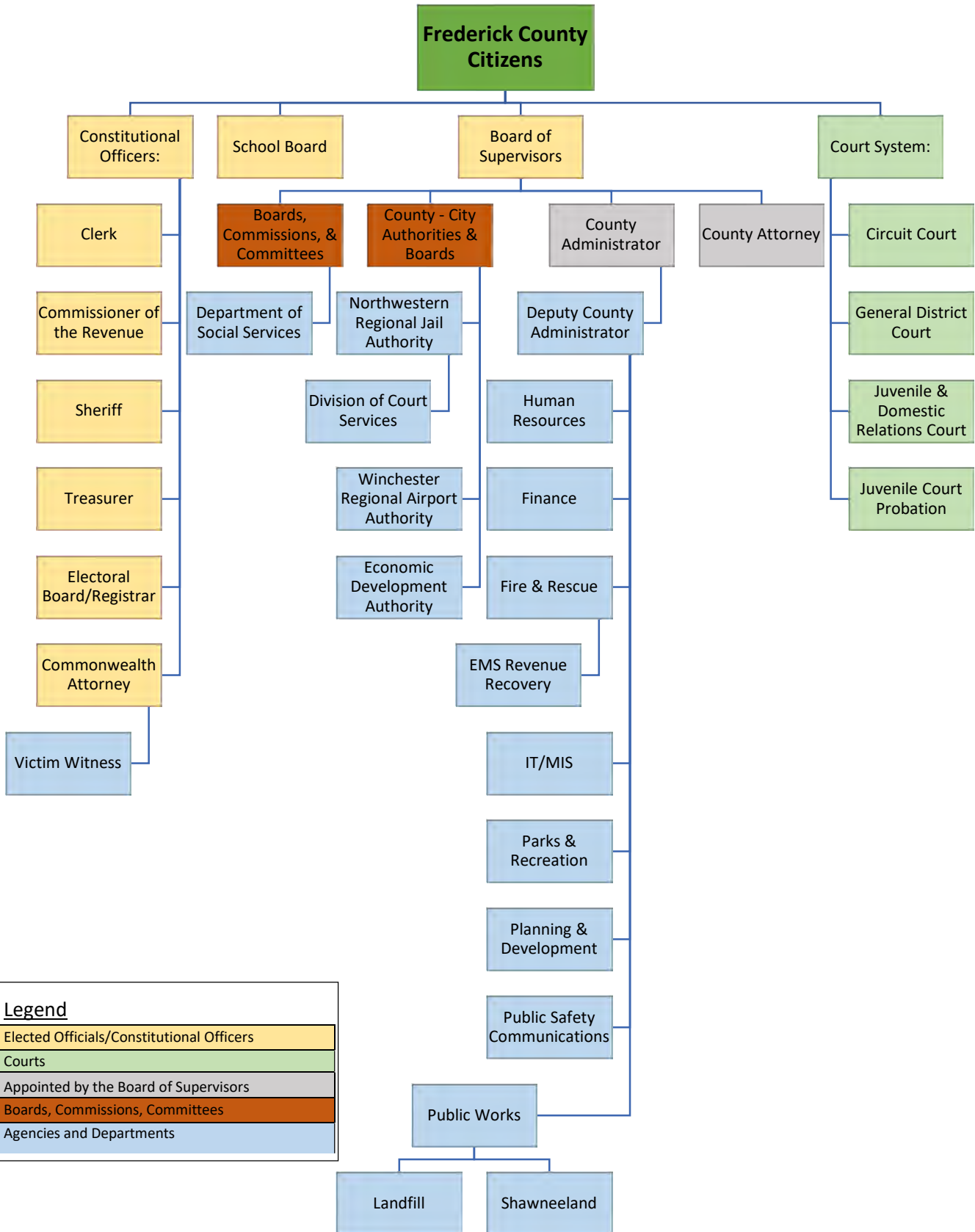
A handwritten signature in black ink, appearing to read 'Kris C. Tierney', with a large, stylized flourish at the end.

Kris C. Tierney  
County Administrator

<sup>1</sup> Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 2020Q4

<sup>2</sup> [JobsEQ](#) 2020Q4

# Frederick County Organizational Chart



Legend	
	Elected Officials/Constitutional Officers
	Courts
	Appointed by the Board of Supervisors
	Boards, Commissions, Committees
	Agencies and Departments

# Budget Summary



James Wood Middle School  
Winchester, Virginia  
Opened in 1950

# SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2021-2022 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the County.

## THE BUDGET PROCESS

Frederick County's budget is governed by Title 15.2 Chapter 25, section 15.2-2506 of the *Code of Virginia*, as amended. It is the desire of the Board of Supervisors that the county budget process be open, informative, and understandable to county citizens.

The end of January brought about the first FY 2022 budget work session. Fewer work sessions were planned for this budget season due to the COVID-19 pandemic. The COVID positivity rate was still rising at this time so continued adherence to social distancing guidelines was a priority. A reassessment of real property was completed in 2020 which brought about a potential increase in tax revenue of \$5.5 million due to an increase in home values. This first meeting was important because discussion was needed to determine whether the real estate tax rate would stay the same at \$0.61 with the County benefiting from this increased tax revenue or if it would be reduced by more than five cents to reflect a revenue neutral tax rate. By majority vote, the Board agreed to keep the real estate tax rate at \$0.61 which then required a public hearing. This reassessment public hearing was held in March with no negative feedback from the County citizenry.

Several other budget work sessions were held to discuss the needs of the County. Various General Fund departments requested 23 new positions, including nine for the Sheriff's Office and nine for Fire and Rescue. The School Board requested \$11.8 million in additional funds from the County. A priority for this year's budget process was to include an average 5% COLA/Merit for all non-school staff. On the school side, a \_\_\_% increase was also a priority for staff. The Board of Supervisors decided by majority vote to advertise the budget Public Hearing with the current \$0.61 real estate tax rate. It was also decided to increase the meals tax from 4% to 6% effective October 1, 2021. With these factors, total General Fund revenue growth is expected to be \$11.1 million. Of this amount, \$3.7 million is natural revenue growth, \$5.5 million in Reassessment revenue growth, and \$1.9 million derived from the meal tax increase. This local tax dollar growth is split between the General Fund and the School System. A change to the percentage split between the two entities was implemented this year with 50% to the General Fund and 50% to the School System, which equates to \$5,575,000 each. Historically, this split has been 43% to the General Fund and 57% to the School System. Several Board members felt a change was needed due to the increased need mainly in public safety services. For the General Fund, this share of the revenue growth as well as General Fund program specific revenue would provide the COLA/Merit, funding for six new positions, health insurance premium increase, property/auto insurance for fire and rescue volunteer association, and increases in overtime and part-time help.

The Board of Supervisors adopted the FY 2022 budget on April 14, 2021.

### Changes in General Fund Revenue

Here are how the budgeted revenues for the General Fund changed from FY 2021 to FY 2022:

Category	FY 2021	FY 2022	Difference
General Property Taxes	\$135,657,816	\$144,622,216	\$8,964,400
Other Local Taxes	39,705,976	43,418,479	3,712,503
Permits/Privilege Fees	2,266,235	2,152,505	-113,730
Fines/Forfeitures	342,000	262,000	-80,000
Use of Money/Property	1,375,439	358,477	-1,016,962
Charges for Services	3,498,694	3,740,882	242,188
Misc. Revenues	181,754	180,589	-1,165
Recovered Costs	1,910,958	1,935,197	24,239
State	12,383,359	12,996,453	613,094
Federal	0	40,000	40,000
Fund Balance	3,715,900	0	-3,715,900
<b>Total</b>	<b>\$201,038,131</b>	<b>\$209,706,798</b>	<b>\$8,668,667</b>

General Property Taxes and Other Local Taxes increased by \$4,798,982 as a result of Reassessment growth and natural, economic growth. The largest revenue sources in these two categories are real estate tax revenue at a rate of \$0.61 and personal property tax revenue at a rate of \$4.86.

Use of Money and Property decreased drastically due to interest earnings. Interest rates fell to below 0.25% as a result of the COVID-19 pandemic. It will most likely take years to rebound to pre-pandemic rates of return on investments.

The increase in state revenue can be tied to state grants for Parks, the Sheriff's Office and Fire and Rescue.

Fund balance usage in FY 2021 was proffer monies for school capital projects. No proffer money was included in the FY 2022 budget.

### Changes in School Operating Revenue

The FY 2022 School Operating Fund budget increased by \$13,215,283. The increase in available revenue is primarily due to more funding from the county, state, and federal government compared to FY 2021. Increased revenues for the school division include \$4.6 million from the County, \$3.9 million from the state and \$4.7 million from the federal government.

Revenue increases support School Board FY 2022 budget priorities (priorities shown in bold):

- **Instructional initiatives, professional learning, and necessary supports that inspire a collective responsibility for continuous growth, address student and employee needs, and are responsive to the voices of the school community.** The addition of 34 new positions directly supporting students from diverse backgrounds supports this goal. New positions focus on instruction, class size, diversity, social-emotional supports, and early education.
- **Compensation packages (salaries, benefits, and professional development) that enable the recruitment and retention of high quality staff.** Additional funding provides a meaningful salary increase for staff. Teachers, bus drivers, instructional assistants, and school nurses' salaries received the greatest investment to be competitive with Virginia school divisions in the region.
- **Operational funding to address preservation of assets (facility maintenance), replacement school buses, safety and environmental enhancements, and aging infrastructure/systems.** Funding level partially supports this goal. Funding provides for routine preventive maintenance

as listed in the Capital Asset Plan (CAP). Further, funding provides for two replacement school buses. Based on FCPS fleet size, FCPS should have recurring operating funds to replace 13 buses annually. To date, funds for facility asset replacements as listed in the Capital Asset Plan (CAP) are not provided.

**Changes in General Fund Expenditures**

Original General Fund expenditure requests submitted by departments as well as the transfer requests from the school system for FY 2022 were \$33 million above the FY 2021 approved General Fund budget. After several budget work sessions, and knowing what the projected revenues were going to be, the General Fund expenditures were finalized by category as follows:

Function	FY 21 Approved	FY 22 Approved	Difference
General Government	\$14,034,050	\$14,628,749	\$594,699
Judicial Administration	3,103,341	3,127,569	24,228
Public Safety	42,740,505	46,496,375	3,755,870
Public Works	5,770,828	6,286,031	515,203
Health/Welfare	11,203,633	11,733,794	530,161
Parks/Cultural/Comm. College	7,546,787	8,314,770	767,983
Community Development	2,233,725	2,260,163	26,438
School Operating/Debt/Capital Transfers	109,109,365	110,968,465	1,859,100
Non-Departmental	5,295,897	5,890,882	594,985
<b>Total</b>	<b>\$201,038,131</b>	<b>\$209,706,798</b>	<b>\$8,668,667</b>

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

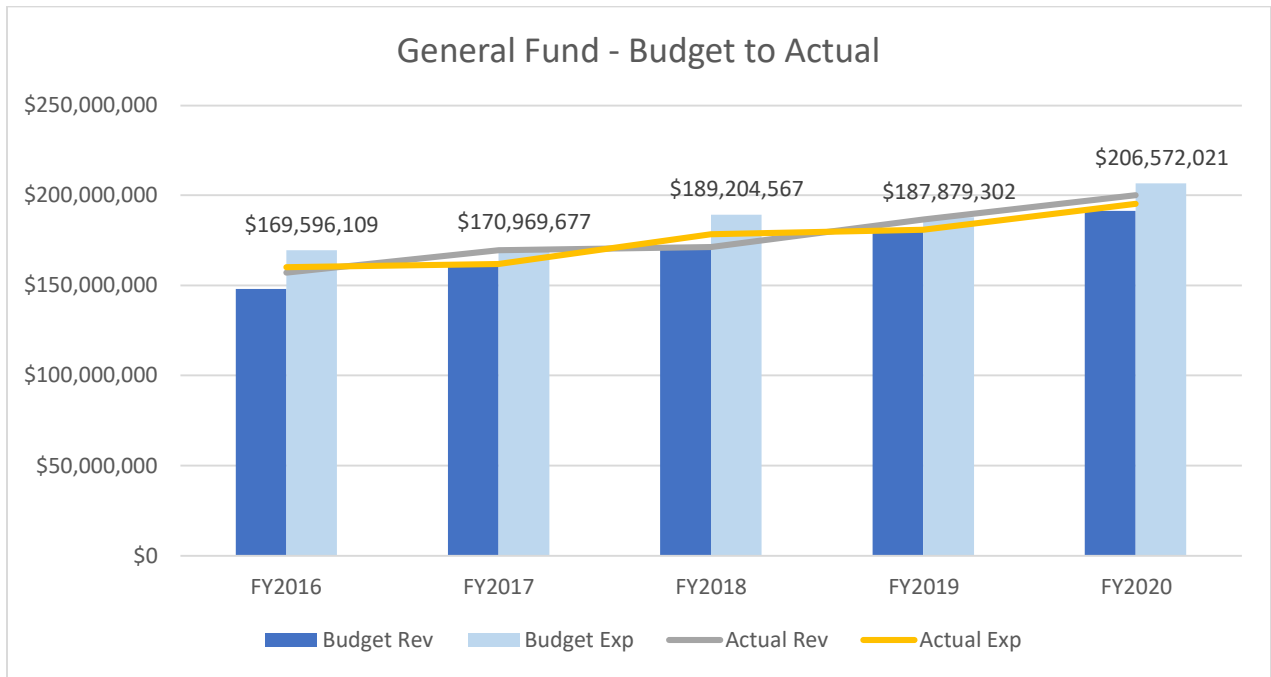
- The School System received an additional \$5.5 million for school operating and school debt. Proffer funding was included for school capital in the FY 2021 budget but not included in the FY 2022 budget.

Increase in transfer to School Operating Fund	\$4,583,613
Increase in transfer to School Debt Service Fund	991,387
<b>Total increase in transfers to school system</b>	<b>\$5,575,000</b>

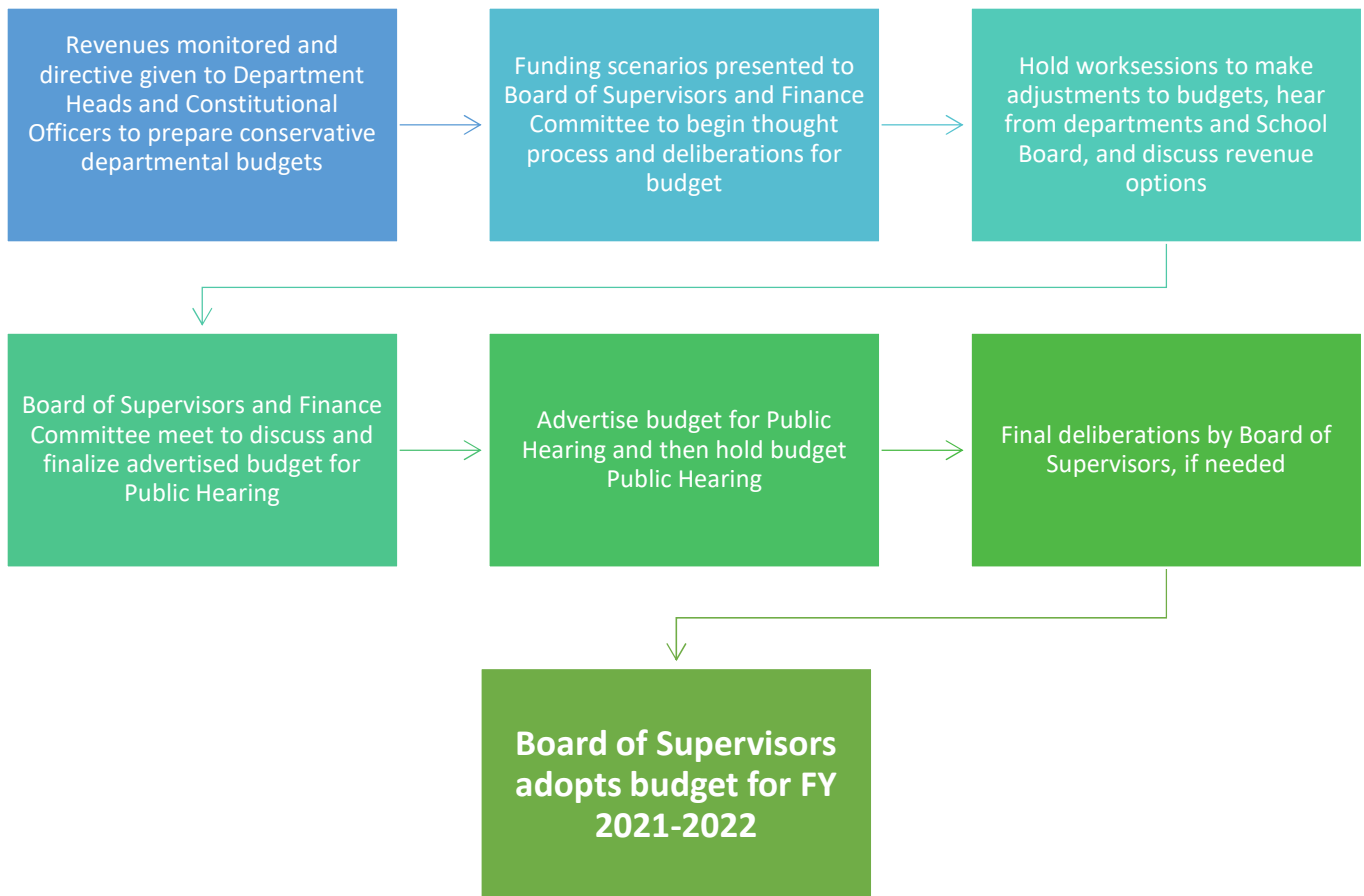
- An average 5% COLA/Merit was included for full-time General Fund employees.
- The Sheriff’s Office received two Deputies and related equipment.
- The Fire and Rescue Department received four Firefighter/EMT’s and related equipment. The Firefighter positions will assist with decreasing response time within 1<sup>st</sup> due areas as well as address coverage issues due to vacation, sick leave, and training leave.
- Increase in hauling/recycling contract.

The chart on the following page shows the overall trend of budgeted revenues and expenditures to actual revenues and expenditures for the General Fund over the last five fiscal years.





### Budget Process Flow Chart



## Budget Calendar FY 2021-2022

October 20, 2020	Budget information available to departments and requests sent to outside agencies
November 30, 2020	Budget requests from departments and outside agencies due to the Finance Department
January 27, 2021	<b>Budget Work Session:</b> County Administrator presented overview of FY 2021-2022 budget; Reassessment discussion; Board agrees by majority to advertise reassessment public hearing using current real estate tax rate of \$0.61
February 10, 2021	<b>Budget Work Session:</b> Reviewed various budget scenarios requested at previous work session; Parks and Recreation Director presented information regarding new position requests
February 24, 2021	<b>Budget Work Session:</b> The Sheriff and Fire & Rescue Chief answered questions regarding their departmental budgets and new position requests
March 3, 2021	<b>Budget Work Session:</b> Joint meeting with School Board; School Superintendent provided brief synopsis of budget request; majority of Board agreed to advertise budget public hearing with current \$0.61 real estate tax rate, meals tax increase of 2% effective October 1, 2021, and 50/50 split of revenue derived from natural growth (includes meals tax) and reassessment between the General Fund and Schools
March 16, 2021	Budget Public Hearing advertised in The Winchester Star
March 24, 2021	<b>Public Hearing:</b> FY 2021-2022 Proposed Budget
April 14, 2021	Adoption of FY 2021-2022 Budget
April 20, 2021	School Board adopts FY 2021-2022 School Board Budget

## Ten Year Budget Comparison

<b>Fund</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>
General	51,161,324	52,869,263	57,371,558	62,372,184	66,292,136	77,167,398	76,299,389	82,068,138	85,700,516	92,259,101
Regional Jail	17,380,185	18,415,374	19,387,370	20,063,860	21,161,388	22,363,837	22,789,176	23,238,848	23,754,912	25,643,264
Landfill	8,226,180	6,626,620	7,116,205	6,086,520	7,035,435	9,732,241	7,502,138	10,467,653	9,647,354	11,263,660
Old Dominion ASAP	588,809	600,489	579,572	620,639	704,994	651,446	562,348	576,649	591,882	473,935
Shawneeland	766,702	849,550	1,099,747	811,026	942,848	957,660	1,085,091	1,295,215	1,146,023	981,768
Airport Operating	3,159,728	2,298,838	2,228,994	2,283,228	1,802,568	1,555,958	1,646,442	1,756,556	1,904,997	2,023,033
CDA	0	0	525,256	0	0	0	0	0	0	0
Lake Holiday	0	1,120,326	800,570	800,570	779,098	779,998	779,998	779,998	779,998	779,998
EMS Revenue Recovery	0	0	2,028,000	1,501,000	1,802,974	1,593,084	1,522,400	1,803,958	1,867,217	1,984,041
EDA	0	0	0	573,198	577,495	606,820	603,483	631,802	640,351	647,926
County Capital	0	0	0	0	0	0	0	3,000,000	0	0
School Operating	131,485,299	133,578,535	140,028,310	147,559,188	152,645,655	159,301,983	167,912,382	175,432,842	180,633,057	194,330,156
School Capital	367,115	1,182,640	2,166,316	500,000	3,000,000	3,738,287	3,300,000	5,300,000	4,415,900	1,000,000
School Debt Service	13,951,052	13,872,061	14,188,335	15,236,485	16,446,289	15,778,751	14,966,405	16,726,869	17,957,232	18,897,606
School Nutrition	6,774,851	6,124,927	6,200,295	6,626,934	6,669,757	7,552,580	8,000,493	7,378,557	7,581,744	7,827,466
School Private Purpose	15,950	15,950	49,850	75,000	75,000	75,000	300,000	300,000	500,000	550,000
School Textbook	2,295,277	2,158,429	2,573,133	1,900,544	2,666,452	3,937,383	4,261,037	3,126,049	2,871,240	2,749,321
NREP	4,655,470	4,844,862	5,103,650	5,274,238	5,386,744	5,576,899	5,556,659	6,025,540	6,241,913	6,204,217
Consolidated Services	0	3,100,000	3,100,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
<b>Total</b>	<b>240,827,942</b>	<b>247,672,864</b>	<b>264,547,162</b>	<b>275,884,614</b>	<b>291,589,733</b>	<b>314,969,325</b>	<b>320,687,441</b>	<b>343,508,674</b>	<b>349,854,336</b>	<b>371,235,492</b>

## **BASIS OF BUDGETING**

All government and agency funds are accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting for governmental funds is a mixture of cash basis and accrual basis accounting. Under the modified accrual basis of accounting, revenues are accrued at year end if they are measurable with 45 days after the fiscal year ends to finance current year appropriations.

Revenue is considered available when it is collectible during the current period, and the actual collection will occur either 1) during the current period; or 2) after the end of the period but in time to pay current year-end liabilities. Expenditures are budgeted on an accrual basis of accounting because they are measurable when incurred and are generally recognized at that time. Exceptions to this rule include: 1) accumulated unpaid vacation leave, sick leave, and other amounts that are recognized when paid; and 2) principal and interest payments on general long-term debt, both of which are recognized when paid.

The County uses the accrual method of accounting on proprietary funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of receipts and disbursements to cash.

## **BUDGET AMENDMENT PROCESS**

The County of Frederick amends its budget as needed throughout the fiscal year. The budget can be amended in two ways: 1) appropriation transfer; and 2) supplemental appropriation. The Code of Virginia states that budget amendments which exceed one percent of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. The notice shall state the governing body's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The Board of Supervisors may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

The Board of Supervisors has authorized the County Administrator to approve inter-departmental as well as intra-departmental appropriation transfers within an individual department with no limitations. Approval from the department head and County Administrator must be received for all transfers.

Requests for supplemental appropriations are presented to the Finance Committee for recommendation. The Committee's recommendation is presented to the Board of Supervisors for their approval or disapproval. Budget adjustments are brought forth for official action during regularly scheduled Board of Supervisors meetings held on the second and fourth Wednesday of every month.

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

- A. The FY 2022 budget of Frederick County represents continuing experience in preparing a modified program budget. This format incorporates narrative information explaining budget functions followed by a summary of financial information. The purpose is to make the budget an understandable managerial plan as well as an accounting tool.
- B. The FY 2022 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C. The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D. The budgeting process includes many important decisions. First, it affords an opportunity for the County departments, offices, and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen input. Third, the County's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E. In the final analysis, the adopted budget document is the vehicle through which public policy is put into effect through the planned expenditure of public funds.

***Frederick County, Virginia  
Vision Statement***

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

**Frederick County, Virginia  
Core Values**

- A government that is accountable and dedicated to providing responsible stewardship for county funds and to ensure the citizens receive the best services possible for the funds expended.
- A government concerned with long range planning that protects our rural heritage and directs its future growth through planned infrastructure.
- A government concerned with expanding commercial and industrial tax base in order to ensure a viable and thriving economy.
- A government that looks to the future and implements plans to ensure that the quality of life for future generations is preserved.
- A government that emphasizes a quality education through a cooperative effort with the school board.
- A government that recognizes the importance of maintaining a highly trained public safety program to provide efficient services and protection to county citizens.
- A government that promotes the spirit of cooperation with its regional local government partners, and, in particular, the City of Winchester.
- A government unit based on honesty, trust, integrity, and respect that understands the importance of clear communication and a willingness to listen.

## **Strategic Goals and Financial Management Policies**

The County of Frederick is responsible to meet and constantly improve on the service needs of its citizens through sound fiscal management. The Board of Supervisors, School Board, and county staff have committed themselves to this responsibility through the establishment of financial management policies and strategic goals which demonstrate sound resource management and a high level of public accountability.

### **Direction For The Future**

To adhere to the financial policies and guidelines, Frederick County has developed a direction for the future to meet the growing service needs of our citizens.

Frederick County maintains a Comprehensive Policy Plan which is reviewed and updated on an annual basis. The primary goal of the plan is to protect and improve the living environment within Frederick County. The plan contains strategies and implementation methods designed to facilitate the attainment of stated goals and policies. It establishes a means of responding to changes as they occur. The plan describes the policies governing the county and attempts to establish a direction and reasonable expectations for development. Most of the policies in the plan are focused on the next five to ten years thus assisting the Board of Supervisors, School Board, and county staff with their budget direction.

Frederick County also maintains a Capital Improvement Plan updated on an annual basis. The CIP consists of a schedule for major capital expenditures for the county for the ensuing five years. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors, School Board, and county staff in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also ensure that projects contained within the CIP conform to the Comprehensive Policy Plan.

The following policies are implemented under the county's direction to provide the framework for the county's sound financial position and high public accountability.

### **Strategic Goals**

The strategic goals provide multi-year direction guiding the county toward its mission. While they act as targets toward which the county aims its resources, they may not be entirely attainable but are of such importance that they need to be mentioned. We aim to meet our programmatic goals by addressing them through the completion of policy goals.

The County of Frederick will maintain a high quality of service provision, ever increasing with the rate of growth, through support of the following goals:

- Recognition that service demands are increasing, thus new methods must constantly be identified to meet this demand. The county can meet this demand through performing constant evaluation of existing services, departments, and systems to determine if reorganization can meet the changing and increasing needs, in addition to new revenues.

- Recognition that growth does not mean a deterioration of existing programs and policies, as they were developed with growth in mind.
- Strive to meet current service needs financially, thus not pushing them to the future and addressing them at a crisis level. While maintaining a flexible pose, the county will embrace existing economic conditions while preparing for dramatic changes.
- Strive to achieve and maintain within the real estate tax base a 25% commercial and industrial base which will match the cost of residential growth.
- Promote a harmonious balance between agricultural practices and residential and commercial development.

With the direction and policy for the future identified, we move to policy goals to foster our programmatic goals and define the framework of the county's overall fiscal management.

### **Policy Goals**

The policy goals provide the framework for the county's overall fiscal management. While aiding in our decision-making process, these goals represent guidelines for current budget evaluation, growth management, prioritization, and the setting of our future direction.

- To maintain current and long-term fiscal stability while meeting the demands of growth on all county services.
- Insulate from financial crisis.
- Reduce or eliminate short-term borrowing and maintain the county's bond rating.
- Establish guidelines for debt that do not jeopardize the county's financial position and ensure the continued fiscal stability of county operations. Maintain a low ratio of net general obligation debt to assessed value.
- To encourage conservative yet responsible management of resources to meet current and future capital and operation plans.

#### **A. General Budget Policies**

- The county will strive to produce a budget where revenues equal expenditures. Non-revenue sources such as reserves may also be considered in order to meet the goal of a balanced budget.
- The county will minimize appropriating budgeted funds that are not balanced with budgeted revenues to avoid future years' negative budget consequences.
- The county will maintain a budgetary control system to help it adhere to the budget for all county departments.



- Structure the budget so that the Board and the general public can establish a relationship between expenditures, revenues, and goals.
- The Finance Department will prepare regular reports comparing actual revenues and expenditures to budgeted amounts. The reports are distributed monthly to the departments for review. The Board of Supervisors also receives comparative monthly reports prepared by the Finance Department on the status of several monitored funds.
- A positive cash balance and “safe undesignated fund balance” will always be maintained.
- The budget will be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures, and the achievements of service objectives.

**B. Revenue Policies**

- The county will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.
- The county will estimate all revenues by an objective analytical process.
- The county will maintain sound appraisal procedures to keep property value correct. Property will be assessed at 100% of fair market value. Property is currently assessed every two years.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

**C. Debt Management Policies**

- The county will confine long-term borrowing to capital improvements that cannot be financed from current revenues except where approved justification is provided.
- When the county finances capital improvements or other proceeds by issuing bonds or entering into capital leases, it will repay the debt in a period not to exceed the expected useful life of the project.
- The county will not use long-term debt for current operations.
- Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.
- Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.
- Debt Service vs. Governmental Expenditures Ratio should be in a range not to exceed 8-12%. Governmental expenditures represent the ongoing operating expenditures of the County and School Board. In this calculation, debt service and capital expenditures are excluded from expenditures.

**D. Capital Policies**

- The county will make all capital improvements in accordance with an adopted capital improvements program, excluding emergency situations.
- The county will maintain all of its assets at a level adequate to protect the county's capital investment and to minimize future maintenance and replacement costs.
- The county will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- The county will attempt to determine the least costly financing methods for all new projects.

**E. Reserve Fund Policies**

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 17% of the General Operating Fund revenues.
- The county will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

**F. Investment Policies**

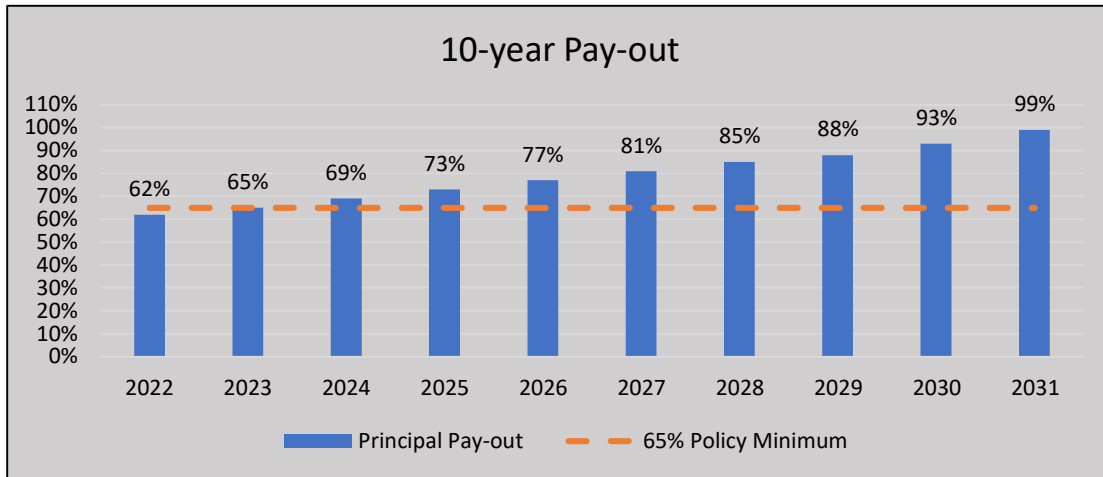
- Disbursement, collection, and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made in CD's, Banker's Acceptance, Commercial Paper, and the Local Government Investment Pool.
- The county will obtain the best possible return on all its investments, but funds will not be invested beyond the time when they are reasonably expected to be required.
- The county will regularly review contractual consolidated banking services.
- All investment policies are administered by the elected Treasurer.

## DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. Although there is no legal debt limit, the Board of Supervisors have adopted three debt management policies:

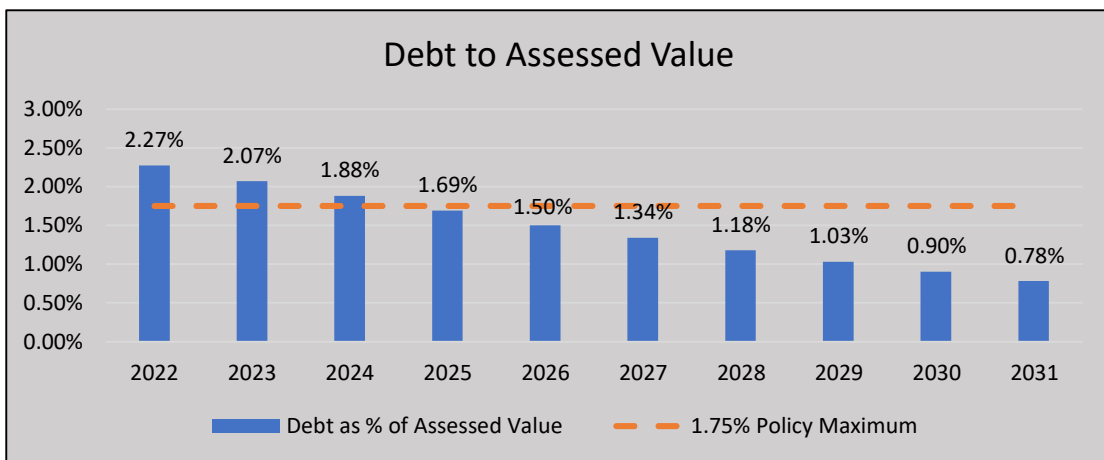
1. Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.

The following graph indicates that the 10-year Pay-out is within the Board’s fiscal policy guidelines beginning in FY 2023.

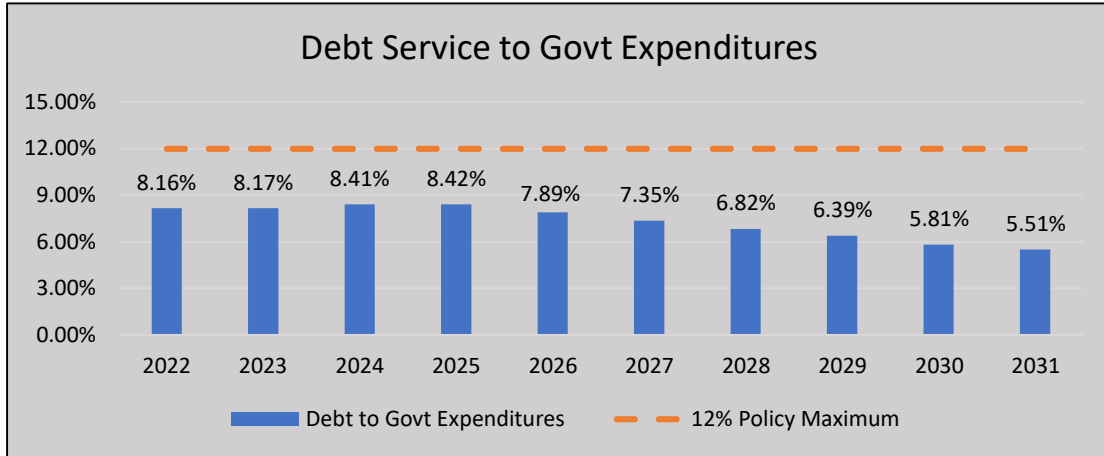


2. Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.

While the last two school capital projects (Indian Hollow Elementary and James Wood High improvements/renovations) resulted in the percentage exceeding the range, the recent reassessment numbers should result in the percentage being closer to the policy range.



3. Debt Service vs. Governmental Expenditures Ratio should be in a range not to exceed 8-12%. Governmental expenditures represent the ongoing operating expenditures of the County and School Board. In this calculation, debt service and capital expenditures are excluded from expenditures.



With the exception of Lease Revenue Bonds, School Literary Bonds sold to the state's Literary Fund, and School Obligation Bonds, the County does not have any other debt. The following is a summary of long-term obligation transactions reported in the Annual Comprehensive Financial Report for June 30, 2020:

	Balance July 1, 2019	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2020	Amounts Due Within One Year
<b>Primary Government:</b>					
<b>Governmental Activities:</b>					
Lease revenue bonds	\$21,592,500	--	\$996,250	\$20,596,250	\$1,040,000
Premium on lease revenue bonds	1,188,211	--	125,583	1,062,628	120,377
Total lease revenue bonds	22,780,711	--	1,121,833	21,658,878	1,160,377
Local financing leases	6,775,000	--	270,000	6,505,000	280,000
Premium on financing leases	528,239	--	57,112	471,127	54,583
Total local financing leases	7,303,239	--	327,112	6,976,127	334,583
County General obligation bonds:					
Library	986,614	--	311,540	675,074	328,561
School General obligation bonds:					
School	123,996,315	22,555,000	11,195,047	135,356,268	12,078,540
Add deferred amount for issuance premiums	7,273,450	2,074,915	936,520	8,411,845	1,148,997
Total School General obligation bonds	131,269,765	24,629,915	12,131,567	143,768,113	13,227,537
Intergovernmental loans	1,575,095	--	94,569	1,480,526	96,692
Claims	1,110,300	12,729,873	12,609,894	1,230,279	1,230,279
Capital Leases	646,153	--	205,972	440,181	213,622
Net Pension liability	10,358,911	14,772,244	10,694,896	14,436,259	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	38,911,644	12,577,801	699,472	50,789,973	--
Net VRS Group Life OPEB liability	2,066,113	684,875	489,442	2,261,546	--
Total net OPEB liability	40,977,757	13,262,676	1,188,914	53,051,519	--
Compensated absences	4,284,493	3,410,460	2,999,145	4,695,808	3,287,066
Total governmental activities	\$221,293,038	\$68,805,168	\$41,685,442	\$248,412,764	\$19,878,717
<b>Business-Type Activities:</b>					
Compensated absences	\$175,949	\$143,134	\$123,164	\$195,919	\$137,143
Net Pension liability	394,259	584,259	416,424	562,094	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	1,982,963	640,973	35,646	2,588,290	--
Net VRS Group Life OPEB liability	78,635	26,066	18,628	86,073	--
Total net OPEB liability	2,061,598	667,039	54,274	2,674,363	--
Landfill remediation costs	13,590,046	422,131	--	14,012,177	--
Total business-type activities	\$16,221,852	\$1,816,563	\$593,862	\$17,444,553	\$137,143

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

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

Year Ending June 30,	Direct Borrowings and Direct Placements			
	General Obligation Bonds		Capital Leases	
	Principal	Interest	Principal	Interest
2021	\$12,078,540	\$5,721,921	\$213,622	\$14,258
2022	12,451,944	5,063,723	113,706	6,385
2023	11,305,784	4,501,304	112,853	2,921
2024	10,485,000	3,995,399	--	--
2025	9,555,000	3,532,200	--	--
2026-2030	37,580,000	12,271,447	--	--
2031-2035	27,340,000	4,752,012	--	--
2036-2040	14,185,000	1,014,236	--	--
2041-2045	375,000	5,438	--	--
<b>Total</b>	<b>\$135,356,268</b>	<b>\$40,857,680</b>	<b>\$440,181</b>	<b>\$23,564</b>

The cost of equipment under current capital leases is \$948,946.

Year Ending June 30,	Direct Borrowings and Direct Placements				Direct Borrowings and Direct Placements	
	Lease Revenue Bonds		Intergovernmental Loans		Local Financing Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$1,040,000	\$944,358	\$96,692	\$34,798	\$280,000	\$272,037
2022	1,095,000	895,014	99,555	32,863	295,000	258,554
2023	1,150,000	838,747	102,815	30,869	310,000	243,425
2024	1,207,500	778,374	90,393	20,815	325,000	227,528
2025	1,273,750	714,756	87,480	23,731	345,000	210,734
2026-2030	7,396,250	2,551,238	471,420	100,346	1,975,000	786,160
2031-2035	6,223,750	931,875	532,171	39,799	2,430,000	339,835
2036-2040	1,210,000	28,756	--	--	545,000	10,390
<b>Total</b>	<b>\$20,596,250</b>	<b>\$7,683,118</b>	<b>\$1,480,526</b>	<b>\$283,221</b>	<b>\$6,505,000</b>	<b>\$2,348,663</b>

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

Fiscal Year	Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2011	\$136,620,526	1.46%	\$1,718
2012	145,019,085	1.57%	1,807
2013	138,713,598	1.48%	1,702
2014	137,471,379	1.45%	1,661
2015	147,568,101	1.49%	1,767
2016	167,304,991	1.60%	1,976
2017	154,001,626	1.40%	1,780
2018	147,560,518	1.24%	1,670
2019	162,340,329	1.31%	1,804
2020	173,078,192	1.30%	1,917

(1) Population data can be found in the Demographics Statistics Table on page 99

(2) See the Assessed Valuation of All Taxable Property Table on page 96

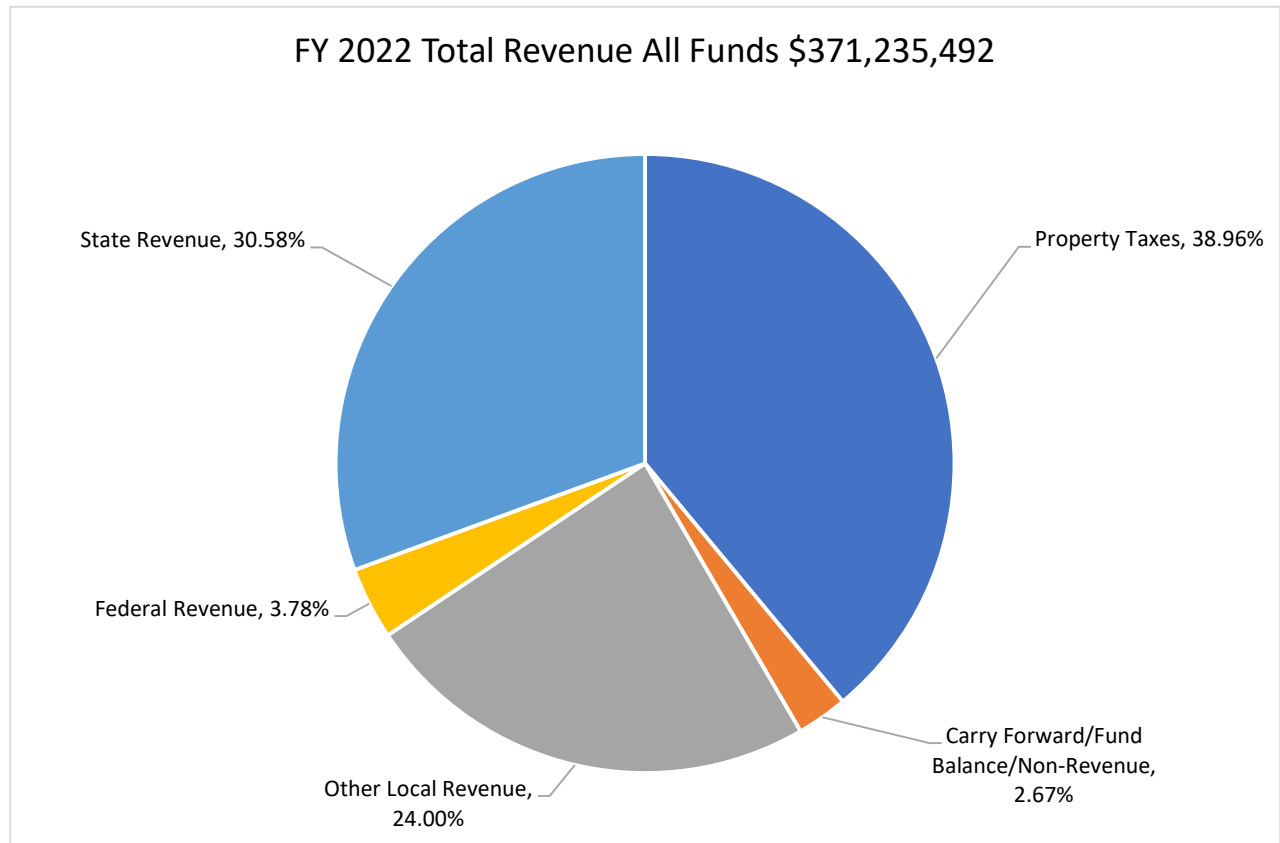
(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and local financing lease

**Statement of Long-Term Indebtedness  
Year Ending June 30, 2021**

<b>School VPSA</b>	<b>Authorized And Issued</b>	<b>Payments Thru June 2020</b>	<b>Balance July 1 2020</b>	<b>Incurred During 2020-21</b>	<b>Total Balance &amp; Incurred</b>	<b>Principal Paid During 2020-21</b>	<b>Outstanding June 30 2021</b>
Millbrook/Evendale/Byrd MS	16,800,000	15,120,000	1,680,000		1,680,000	840,000	840,000
Millbrook High School	6,150,000	5,540,000	610,000		610,000	305,000	305,000
MHS/JWMS Renovation	8,385,000	7,140,000	1,245,000		1,245,000	415,000	830,000
MHS, JWMS, Byrd Middle School	3,315,000	2,820,000	495,000		495,000	165,000	330,000
Millbrook High School	3,782,296	3,146,028	636,268		636,268	208,540	427,728
MHS, JWMS	12,655,000	10,135,000	2,520,000		2,520,000	630,000	1,890,000
Byrd Middle School	5,980,000	4,800,000	1,180,000		1,180,000	295,000	885,000
Byrd MS, Evendale Elementary	8,580,000	6,450,000	2,130,000		2,130,000	430,000	1,700,000
Byrd MS, Evendale Elementary	8,550,000	6,425,000	2,125,000		2,125,000	425,000	1,700,000
Byrd MS, Evendale Elementary	5,995,000	4,200,000	1,795,000		1,795,000	300,000	1,495,000
Evendale Elementary	5,685,000	3,990,000	1,695,000		1,695,000	285,000	1,410,000
Evendale, Gainesboro Replace.	6,305,000	4,100,000	2,205,000		2,205,000	315,000	1,890,000
Gainesboro Elem. Replacement	5,830,000	3,800,000	2,030,000		2,030,000	290,000	1,740,000
Gainesboro Elem. Replacement	4,370,000	2,640,000	1,730,000		1,730,000	220,000	1,510,000
Greenwood Mill Elementary	3,800,000	2,280,000	1,520,000		1,520,000	190,000	1,330,000
Greenwood, Trans, APR, FCMS	13,450,000	7,420,000	6,030,000		6,030,000	670,000	5,360,000
Greenwood Mill Elementary	5,720,000	3,155,000	2,565,000		2,565,000	285,000	2,280,000
Transportation	7,975,000	3,200,000	4,775,000		4,775,000	400,000	4,375,000
Transportation	7,000,000	2,930,000	4,070,000		4,070,000	370,000	3,700,000
Elem Add/4 <sup>th</sup> HS/FCMS	4,435,000	1,575,000	2,860,000		2,860,000	220,000	2,640,000
Elem Additions/FCMS	5,025,000	1,520,000	3,505,000		3,505,000	250,000	3,255,000
FCMS/4 <sup>th</sup> High School	4,390,000	1,100,000	3,290,000		3,290,000	220,000	3,070,000
FCMS	13,375,000	3,345,000	10,030,000		10,030,000	670,000	9,360,000
FCMS	18,535,000	3,720,000	14,815,000		14,815,000	930,000	13,885,000
FCMS	8,100,000	1,215,000	6,885,000		6,885,000	405,000	6,480,000
Jordan Springs Elementary	6,320,000	320,000	6,000,000		6,000,000	320,000	5,680,000
Jordan Springs Elementary	10,035,000	505,000	9,530,000		9,530,000	505,000	9,025,000
Robert E. Aylor Middle Replace.	3,720,000	190,000	3,530,000		3,530,000	190,000	3,340,000
Jordan Springs Elementary	7,220,000	0	7,220,000		7,220,000	365,000	6,855,000
Robert E. Aylor Middle Replace.	4,100,000	0	4,100,000		4,100,000	205,000	3,895,000
Jordan Springs Elementary	810,000	0	810,000		810,000	45,000	765,000
Robert E. Aylor Middle Replace.	14,245,000	0	14,245,000		14,245,000	715,000	13,530,000
Robert E. Aylor Middle Replace.	7,500,000	0	7,500,000		7,500,000		7,500,000
Robert E. Aylor Middle Replace.				11,420,000	11,420,000		11,420,000
Robert E. Aylor Middle Replace.				870,000	870,000		870,000
Indian Hollow Elementary				5,055,000	5,055,000		5,055,000
James Wood High				3,140,000	3,140,000		3,140,000
<b>TOTAL</b>	<b>\$248,137,296</b>	<b>\$112,781,028</b>	<b>\$135,356,268</b>	<b>\$20,485,000</b>	<b>\$155,841,268</b>	<b>\$12,078,540</b>	<b>\$143,762,728</b>

## TOTAL REVENUES ALL FUNDS

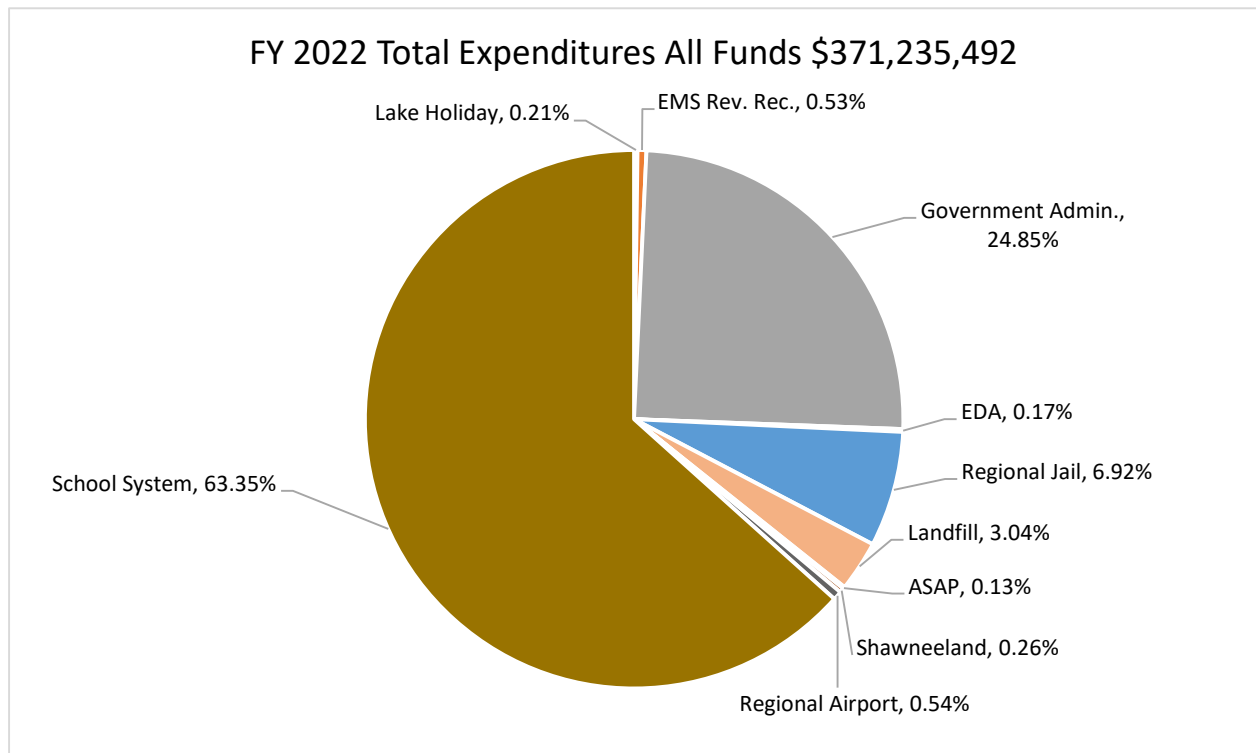
	2019-20 Budgeted	2019-20 Actual	2020-21 Budgeted	2021-22 Adopted	% of Total
<b>Local Revenue</b>					
Property Taxes	\$131,452,356	\$133,285,226	\$135,657,816	\$144,622,216	38.96%
Other Local Revenue	69,836,005	77,975,137	72,572,592	75,835,489	20.43%
Other Local Revenue – School Funds	13,361,725	11,353,021	13,355,078	13,262,800	3.57%
Subtotal	214,650,086	222,613,384	221,585,486	233,720,505	62.96%
<b>State Revenue</b>					
General Fund	11,605,363	12,171,029	12,383,359	12,996,453	3.50%
School Funds	84,109,340	84,281,985	88,255,559	92,229,644	24.84%
Other Funds	7,401,657	7,672,457	7,656,483	8,329,576	2.24%
Subtotal	103,116,360	104,125,471	108,295,401	113,555,673	30.58%
<b>Federal Revenue</b>					
General Fund	5,000	131,893	0	40,000	0.01%
School Funds	8,231,678	7,759,287	8,758,224	13,994,186	3.77%
Other Funds	0	1,485	0	0	0.00%
Subtotal	8,236,678	7,892,665	8,758,224	14,034,186	3.78%
<b>Carry Forward/Fund Balance/Non-Rev</b>					
General Fund	7,000,000	3,791,358	3,715,900	0	0.00%
School Funds	5,493,649	7,289,891	4,342,860	4,723,671	1.27%
Other Funds	5,011,901	3,775,676	3,156,465	5,201,457	1.40%
Subtotal	17,505,550	14,856,925	11,215,225	9,925,128	2.67%
<b>Total Revenues</b>	<b>\$343,508,674</b>	<b>\$349,488,445</b>	<b>\$349,854,336</b>	<b>\$371,235,492</b>	<b>100.00%</b>





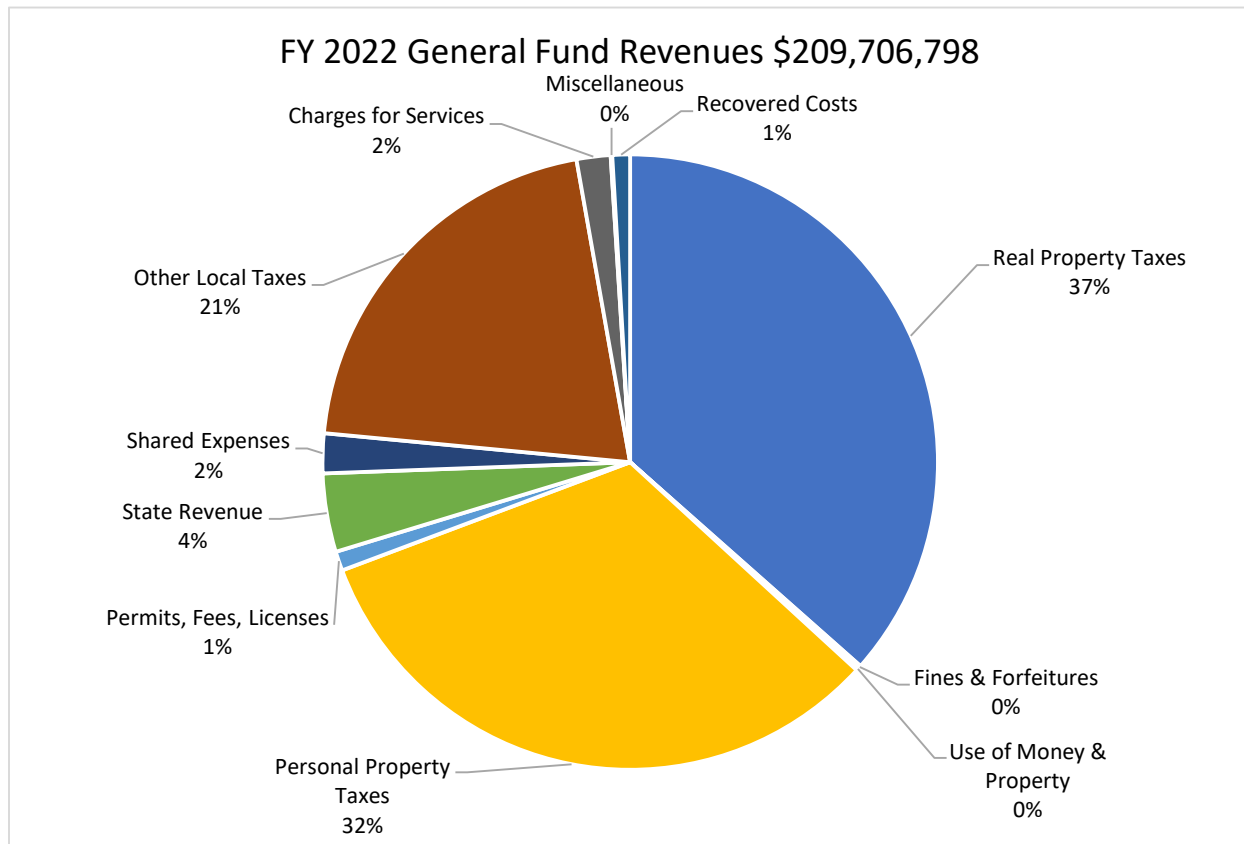
## TOTAL EXPENDITURES ALL FUNDS

	2019-20 Budgeted	2019-20 Actual	2020-21 Budgeted	2021-22 Adopted	% of Total
<b>General Government</b>					
Administration	\$13,505,238	\$15,301,231	\$13,941,059	\$14,560,261	3.92%
Judicial Administration	2,974,638	2,790,911	3,103,341	3,127,569	0.84%
Public Safety	36,113,208	36,025,206	37,219,547	40,707,507	10.98%
Public Works	5,521,138	6,291,245	5,770,828	6,286,031	1.70%
Health/Welfare	10,446,886	9,959,365	11,203,633	11,733,794	3.16%
Community College	81,308	81,308	81,308	81,308	0.00%
Parks, Recreation, & Cultural	6,879,311	7,625,558	7,465,479	8,233,462	2.22%
Community Development	1,560,586	1,530,703	1,619,424	1,638,287	0.44%
Miscellaneous	4,985,825	2,273,678	5,295,897	5,890,882	1.59%
Subtotal	82,068,138	81,879,205	85,700,516	92,259,101	24.85%
<b>Other Funds</b>					
Regional Jail	23,238,848	21,832,451	23,754,912	25,643,264	6.92%
Landfill	10,467,653	10,038,393	9,647,354	11,263,660	3.04%
Old Dominion ASAP	576,649	523,056	591,882	473,935	0.13%
Shawneeland Sanitary District	1,295,215	887,940	1,146,023	981,768	0.26%
Winchester Regional Airport	1,756,556	1,607,187	1,904,997	2,023,033	0.54%
Lake Holiday Sanitary District	779,998	764,277	779,998	779,998	0.21%
EMS Revenue Recovery	1,803,958	1,987,339	1,867,217	1,984,041	0.53%
Economic Development Authority	631,802	1,611,166	640,351	647,926	0.17%
County Capital Fund	3,000,000	7,504,520	0	0	0.00%
Subtotal	43,550,679	46,756,329	40,332,734	43,797,625	11.80%
<b>School System</b>					
School Funds	201,162,988	192,471,493	205,863,854	216,281,160	58.26%
Debt Service Fund	16,726,869	16,532,751	17,957,232	18,897,606	5.09%
Subtotal	217,889,857	209,004,244	223,821,086	235,178,766	63.35%
<b>Total Expenditures</b>	<b>\$343,508,674</b>	<b>\$337,639,778</b>	<b>\$349,854,336</b>	<b>\$371,235,492</b>	<b>100.00%</b>



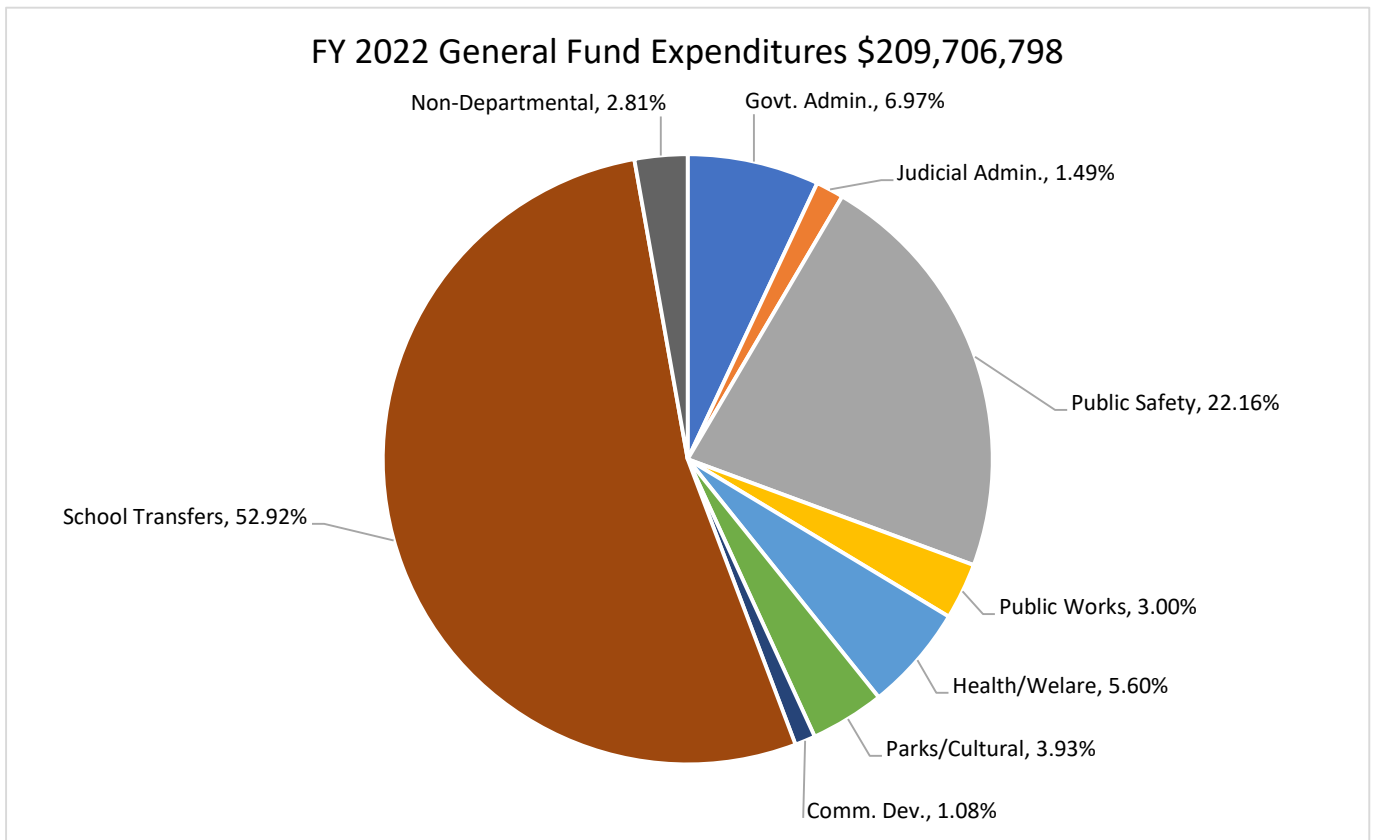
## GENERAL FUND REVENUES

Category	2019-20 Adopted	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	% of Total
Real Property Taxes	\$67,839,128	\$70,107,312	\$69,917,816	\$76,580,616	36.52%
Personal Property Taxes	63,613,228	63,177,914	65,740,000	68,041,600	32.45%
Other Local Taxes	39,112,454	40,645,582	39,705,976	43,418,479	20.70%
Permits, Fees, and Licenses	2,050,249	2,285,195	2,266,235	2,152,505	1.03%
Fines and Forfeitures	357,000	248,111	342,000	262,000	0.12%
Revenue from Use of Money & Property	771,517	998,794	1,375,439	358,477	0.17%
Charges for Services	3,230,476	2,344,290	3,498,694	3,740,882	1.78%
Miscellaneous	181,096	156,935	181,754	180,589	0.09%
Recovered Costs	1,780,902	7,940,809	1,910,958	1,935,197	0.92%
State Revenue	7,472,940	7,952,277	8,064,453	8,628,238	4.11%
Shared Expenses	4,132,423	4,218,752	4,318,906	4,368,215	2.08%
Federal Revenue	5,000	131,893	0	40,000	0.02%
Non-Revenue	7,000,000	3,791,358	3,715,900	0	0.00%
<b>Total Revenues</b>	<b>\$197,546,413</b>	<b>\$203,999,222</b>	<b>\$201,038,131</b>	<b>\$209,706,798</b>	<b>100.0%</b>



# GENERAL FUND EXPENDITURES

	2019-20 Budgeted	2019-20 Actual	2020-21 Budgeted	2021-22 Adopted	% of Total
Administration	\$13,625,453	\$15,449,196	\$14,034,050	\$14,628,749	6.97%
Judicial Administration	2,974,638	2,790,911	3,103,341	3,127,569	1.49%
Public Safety	41,184,746	41,536,217	42,740,505	46,496,375	22.16%
Public Works	5,521,138	6,291,245	5,770,828	6,286,031	3.00%
Health/Welfare	10,446,886	9,959,365	11,203,633	11,733,794	5.60%
Community College	81,308	81,308	81,308	81,308	0.04%
Parks, Recreation, & Cultural	6,879,311	7,625,558	7,465,479	8,233,462	3.93%
Community Development	2,157,893	2,123,760	2,233,725	2,260,163	1.08%
Subtotal	82,871,373	85,857,560	86,632,869	92,847,451	44.27%
Non-Departmental					
Operational Contingency	646,046	0	3,023,453	705,840	0.34%
COLA/Merit Reserve	2,100,000	4,162	0	2,900,000	1.38%
Debt Service – County	2,265,529	2,268,063	2,272,444	2,285,042	1.09%
Transfer to School Operating Fund	86,445,165	83,349,189	88,307,934	92,891,547	44.30%
Transfer to School Debt Service Fund	16,248,300	16,248,300	17,085,531	18,076,918	8.62%
Transfer to Unemployment Fund	0	1,453	0	0	0.00%
Transfer to School Capital Fund	0	0	3,715,900	0	0.00%
Transfer to County Capital Fund	7,000,000	11,504,520	0	0	0.00%
Subtotal	114,675,040	113,375,687	114,405,262	116,859,347	55.73%
<b>Total Expenditures</b>	<b>\$197,546,413</b>	<b>\$199,233,247</b>	<b>\$201,038,131</b>	<b>\$209,706,798</b>	<b>100.00%</b>



## **TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY**

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	\$210,893	\$103,550	\$0
County Administrator	961,245	39,650	0
County Attorney	446,443	45,025	0
Human Resources	593,003	145,891	5,400
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,517,772	65,600	0
Reassessment	397,452	77,500	0
Treasurer	1,304,933	481,585	0
Finance	1,057,818	34,155	0
Information Technology	1,161,761	935,243	132
Management Information Systems	551,685	110,014	38,000
Other	0	3,790,240	2,400
Electoral Board	106,087	89,440	4,090
Registrar	261,028	21,624	3,090
Circuit Court	0	95,400	0
General District Court	10,505	10,305	4,000
J & D Relations Court	7,395	14,120	9,000
Clerk of Circuit Court	828,539	56,073	8,485
Law Library	0	12,000	0
Commonwealth Attorney	1,737,597	101,550	7,000
Victim Witness Program	213,850	11,750	0
Sheriff	14,976,012	2,181,237	576,272
Volunteer Fire Departments	96,000	1,101,496	0
Ambulance and Rescue Service	0	416,250	0
Public Safety Contributions	0	6,249,161	0
Juvenile Court Probation	63,688	93,685	0
Inspections	1,419,642	77,268	2,880
Fire and Rescue	15,633,826	1,673,319	12,500
Public Safety Communications	1,279,277	504,216	139,646
Road Administration	0	15,000	0
Street Lights	0	32,112	0
General Engineering	464,908	38,886	1,000
Refuse Collection	685,493	1,173,680	9,240
Refuse Disposal	0	849,984	0
Litter Control	16,083	11,842	0
Maintenance Administration	702,644	12,400	0
County Office Buildings	0	1,479,938	0
Animal Shelter	617,962	174,859	0

## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Local Health Department	0	436,439	0
Northwestern Community Services	0	416,507	0
Area Agency on Aging	0	63,000	0
Property Tax Relief	0	840,000	0
Social Services – Administration	7,139,438	421,200	258,400
Public Assistance	0	2,158,810	0
Community College	0	81,308	0
Parks Administration	1,062,110	330,570	484,986
Recreation Centers	2,592,505	729,921	0
Clearbrook Park	627,251	265,048	53,671
Sherando Park	560,717	266,048	42,435
Regional Library	0	1,218,200	0
Planning and Development	1,175,085	80,295	0
EDA Transfer	0	621,876	0
Zoning Board	4,521	3,300	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	74,348	0
Soil and Water Conservation District	0	11,250	0
Extension	159,903	127,094	1,930
Transfers/Miscellaneous	0	116,859,347	0
<b>General Fund Total</b>	<b>60,645,232</b>	<b>147,397,009</b>	<b>1,664,557</b>
<b>Northwestern Regional Adult Detention Center Fund</b>	<b>18,466,793</b>	<b>7,118,171</b>	<b>58,300</b>
<b>Landfill Fund</b>	<b>2,387,390</b>	<b>3,581,270</b>	<b>5,295,000</b>
<b>Old Dominion ASAP Fund</b>	<b>395,109</b>	<b>76,026</b>	<b>2,800</b>
<b>Shawneeland Sanitary District Fund</b>	<b>516,897</b>	<b>464,871</b>	<b>0</b>
<b>Winchester Regional Airport Fund</b>	<b>843,755</b>	<b>1,059,345</b>	<b>119,933</b>
<b>Lake Holiday Sanitary District Fund</b>	<b>0</b>	<b>41,340</b>	<b>738,658</b>
<b>EMS Revenue Recovery Fund</b>	<b>147,314</b>	<b>1,496,727</b>	<b>340,000</b>
<b>Economic Development Authority Fund</b>	<b>459,448</b>	<b>157,207</b>	<b>31,271</b>

## **TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY**

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>School Operating Fund:</b>			
School Instruction	131,428,991	11,992,752	29,700
Admin./Attendance and Health Services	7,555,249	651,178	8,500
Pupil Transportation Services	8,215,576	2,919,304	200,000
Operation and Maintenance Services	8,206,424	7,877,743	4,495,244
School Operating – Nutrition Services	0	10,000	0
Facilities	280,530	1,184,300	0
Technology	5,280,006	3,386,724	607,935
Transfers	0	645,548	0
<b>School Operating Fund Total</b>	<b>160,966,776</b>	<b>28,667,549</b>	<b>5,341,379</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>18,897,606</b>	<b>0</b>
<b>School Nutrition Services Fund</b>	<b>3,344,961</b>	<b>2,829,601</b>	<b>1,652,904</b>
<b>School Textbook Fund</b>	<b>27,046</b>	<b>2,722,275</b>	<b>0</b>
<b>School Private Purpose Funds</b>	<b>10,790</b>	<b>289,210</b>	<b>250,000</b>
<b>NREP Operating Fund</b>	<b>5,139,474</b>	<b>635,637</b>	<b>439,106</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>1,112,699</b>	<b>2,487,301</b>	<b>0</b>
<b>School Capital Projects Fund</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>

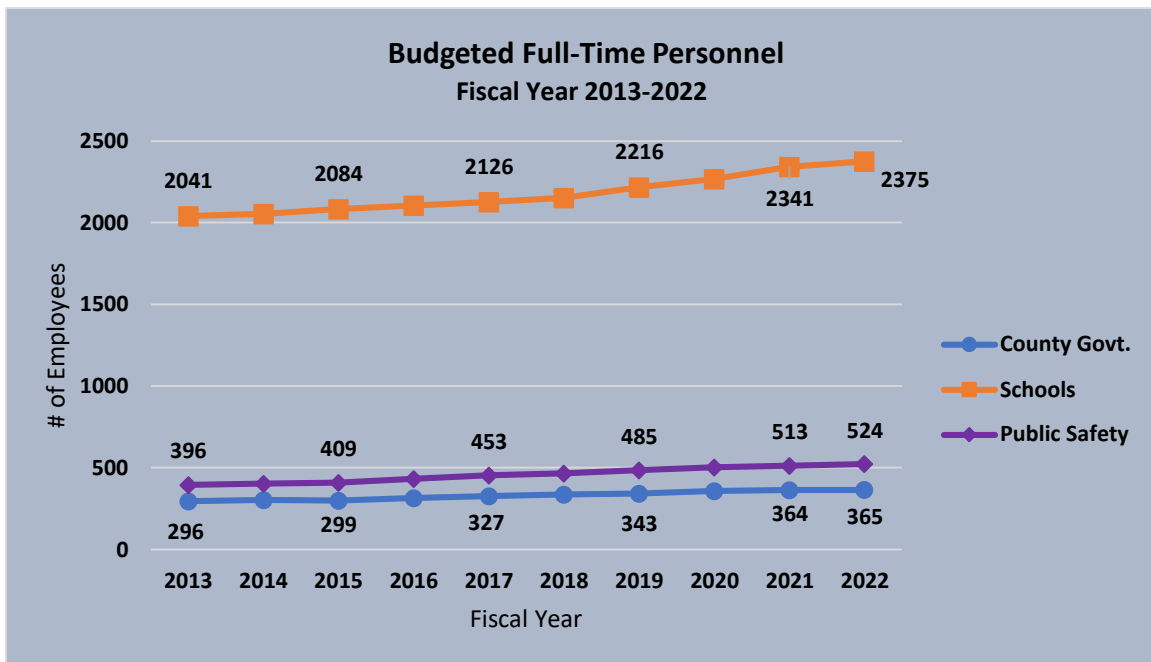
## PERSONNEL NEEDS

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

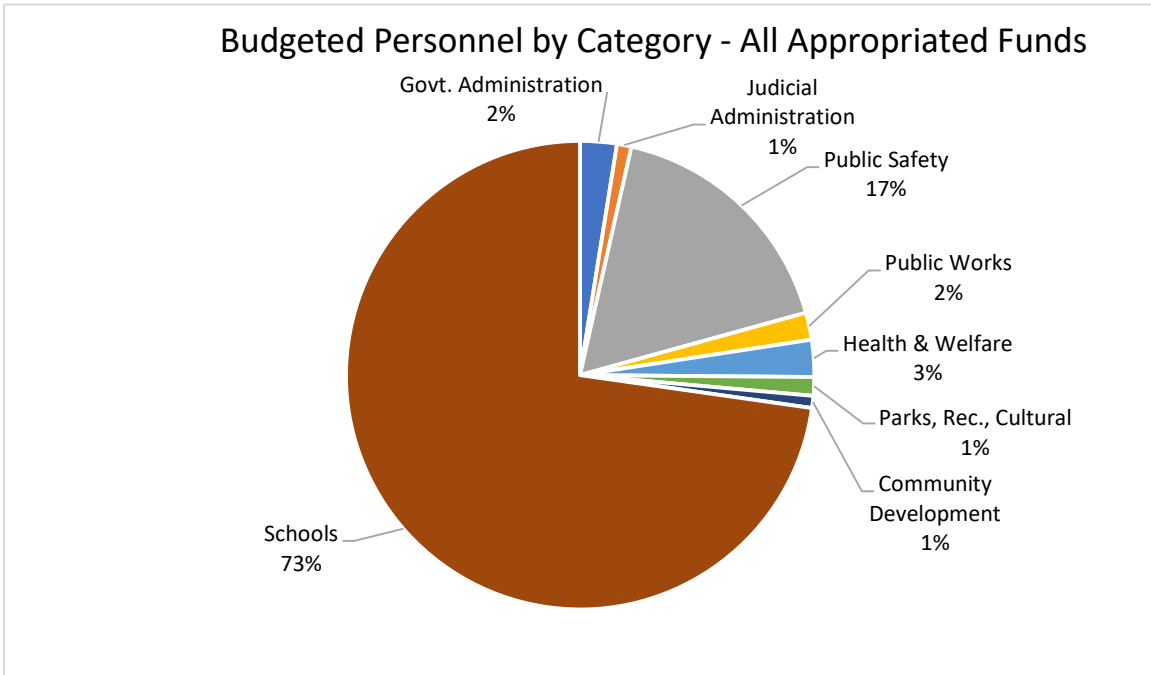
Department	FY 2020		FY 2021		FY 2022	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
<b>General Fund:</b>						
Board of Supervisors	1	1	1	1	1	1
County Administrator	7	0	7	0	7	0
County Attorney	3	0	3	0	3	0
Human Resources	6	0	6	0	6	0
Commissioner of the Revenue	18	0	18	0	18	0
Reassessment	6	0	6	0	6	0
Treasurer	13	0	13	0	13	0
Finance	8	0	9	0	9	0
IT/MIS	15	0	16	0	16	0
Electoral Board/Registrar	2	5	2	5	3	4
Gen. District/J & D Courts	0	7	0	4	0	1
Clerk of the Circuit Court	9	4	9	3	9	4
Commonwealth Attorney	15	1	16	0	16	0
Victim Witness	3	1	3	0	3	0
Sheriff	153.5	8	155.5	13	157.5	14
Juvenile Court Probation	2	1	1	1	1	0
Inspections	15	2	16	1	17	0
Fire and Rescue	140.5	28	148.5	10	153.5	8
Public Safety Communications	17	1	17	1	17	1
General Engineering	4	0	5	0	5	0
Refuse Collection	3	28	3	22	3	21
Litter Control	0	1	0	1	0	1
Maintenance	9	4	10	3	10	3
Animal Shelter	8	4	8	4	8	4
Social Services	82	2	83	2	83	2
Parks and Recreation	41	427	42	339	42	238
Planning and Development	11	0	11	0	11	0
Extension	2	0	2	0	2	0
<b>Total Positions General Fund</b>	<b>594</b>	<b>525</b>	<b>611</b>	<b>396</b>	<b>620</b>	<b>302</b>
Regional Jail Fund	209	0	209	1	213	1
Landfill Fund	28	5	28	5	28	4
Old Dominion ASAP Fund	6	10	6	7	5	6
Shawneeland Sanitary District Fund	7	9	7	9	7	1
Regional Airport Fund	11	0	11	1	11	1
EMS Revenue Recovery Fund	2	0	2	0	2	0
EDA Fund	3	2	3	2	3	2
School Funds	2267.8	1016	2341.5	513	2375.5	650
<b>Total Positions All Funds</b>	<b>3127.8</b>	<b>1567</b>	<b>3218.5</b>	<b>934</b>	<b>3264.5</b>	<b>967</b>

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

- An Assistant Registrar was hired mid-year in FY 2021 in the Registrar’s Office.
- Two Deputies were approved for FY 2022 for the Sheriff’s Office.
- A Secretary was approved at the end of FY 2021 to begin in FY 2022 for the Inspections Department.
- An Emergency Management Coordinator was approved mid-year in FY 2021 and four Firefighter/EMT positions were approved for a mid-year hire in FY 2022 for the Fire and Rescue Department.
- Four Probation Officers were approved mid-year in FY 2021 for Pretrial Expansion at the Northwestern Regional Adult Detention Center. Expenses related to Pretrial Expansion are reimbursed through a state grant.
- The Assistant Director for Court Services/Old Dominion ASAP was eliminated through attrition during FY 2021.
- Additional classroom teachers, instructional assistants, behavior specialists and assistants, parent liaisons, school counselors, and a psychologist intern to support a growing student population, serve students from diverse backgrounds, and provide social-emotional support to students.
- Additional prekindergarten teacher and instructional assistant to serve students in the southern region of the county.



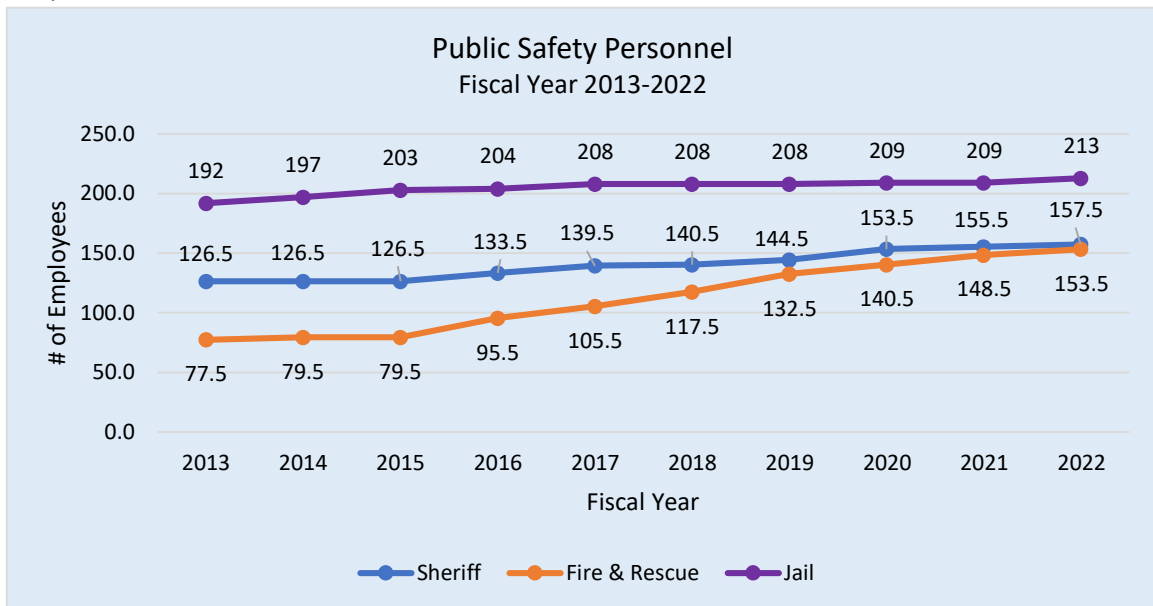




The Sheriff’s Office has experienced an increased demand for public safety services due to increased organized crime, technology-based crime, and gang activity. The Sheriff’s Office has seen a 24% increase in personnel over the last ten years.

The Fire and Rescue Department has also seen its share of growth over the last decade. The fire and rescue volunteer pool is supplemented by full-time career fire and rescue personnel. Over the years, there has been a decrease in volunteer recruitment and retention and an increased workload due in large part to an aging population and the increased number of elderly communities and facilities. The Fire and Rescue Department has experienced a 98% jump in full-time personnel over the last ten years.

The Northwestern Regional Adult Detention Center has experienced a slighter increase of 11% over the last ten years.



**Organization of Appropriated Funds**

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

<p><b>School Operating</b> – (Governmental Fund) This fund provides for the daily operations and maintenance of the schools and is funded by County, state, federal, and other funds.</p>	<p>Use of Money and Property Charges for Services Donations/Refunds State Categorical Aid Federal Categorical Aid Transfer from General Fund</p>	<p>Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Technology Transfer to School Textbook Fund Transfer to School Nutrition Services Fund</p>
<p><b>School Private Purpose</b> – (Fiduciary Fund) These funds account for non-expendable funds provided through a private donor for special purposes.</p>	<p>Use of Money and Property Carry Forward Funds</p>	<p>Private Purpose Expenses</p>
<p><b>School Capital</b> – (Governmental Fund) This fund accounts for and reports school construction and related expenditures of the public school system. Appropriations from the School Debt Service Fund or General Fund as well as previous year’s carry forward funds are typically the sources of revenue for this fund.</p>	<p>Carry Forward Funds</p>	<p>Capital Expenses</p>
<p><b>School Debt</b> – (Governmental Fund) This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related charges for school debt. County funding is the primary source of revenue with federal, state, and carry-forward funds providing partial support.</p>	<p>State Funds Federal Funds Carry Forward Funds Transfer from General Fund</p>	<p>Debt Payments</p>
<p><b>School Nutrition Service</b> – (Governmental Fund) This fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.</p>	<p>Use of Money and Property Charges for Services Miscellaneous Revenue State Funding Federal Funding Carry Forward Funds Transfer from Other Funds</p>	<p>Food Service Expenses</p>
<p><b>School Textbook</b> – (Governmental Fund) This fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund</p>	<p>School Textbook Expenses</p>
<p><b>Consolidated Services</b> – (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.</p>	<p>Charges for Services</p>	<p>Consolidated Services Expenses</p>
<p><b>NREP Operating</b> – (Special Revenue Fund) This fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick and Clarke Counties and the City of Winchester</p>	<p>Recovered Costs State Funds Carry Forward Funds</p>	<p>NREP Expenses</p>
<p><b>NREP Textbook</b> – (Special Revenue Fund) This fund provides for the purchase of textbooks for NREP. It is typically funded by carry forward funds.</p>	<p>Carry Forward Funds Transfers from Other Funds</p>	<p>NREP Textbook Expenses</p>

## GENERAL FUND REVENUES AND TRENDS

General Property Taxes	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
Current Real Property Taxes	\$64,794,941	\$64,930,816	\$71,330,616	\$6,399,800	9.86%
Current Public Service Corp. Taxes	2,864,071	2,500,000	2,800,000	300,000	12.00%
Current Personal Property Taxes*	63,177,914	65,740,000	68,041,600	2,301,600	3.50%
Penalties	1,138,422	1,200,000	1,200,000	0	0.00%
Interest and Costs on Taxes	605,001	575,000	575,000	0	0.00%
Credit Card Charges – Treasurer	32,319	0	0	0	0.00%
Admin. Fees for Liens	450,452	442,000	455,000	13,000	2.94%
Short Term Rental	222,106	270,000	220,000	-50,000	-1.85%
<b>TOTAL</b>	<b>\$133,285,226</b>	<b>\$135,657,816</b>	<b>\$144,622,216</b>	<b>\$8,964,400</b>	<b>6.60%</b>

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

General real property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5. One penny of the real estate tax rate equates to \$1.1 million, while one penny of the personal property tax rate equates to \$100,000 in local taxes.

Real property taxes are paid by all residential, commercial/industrial, and rural landowners. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at \$0.61 per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. As part of the reassessment of real property, the Board of Supervisors advertised a proposed increase of \$0.0567 per \$100 real estate tax. This equated to an 8.56% tax increase. This increase was adopted resulting in an additional \$5.5 million in projected revenue.

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

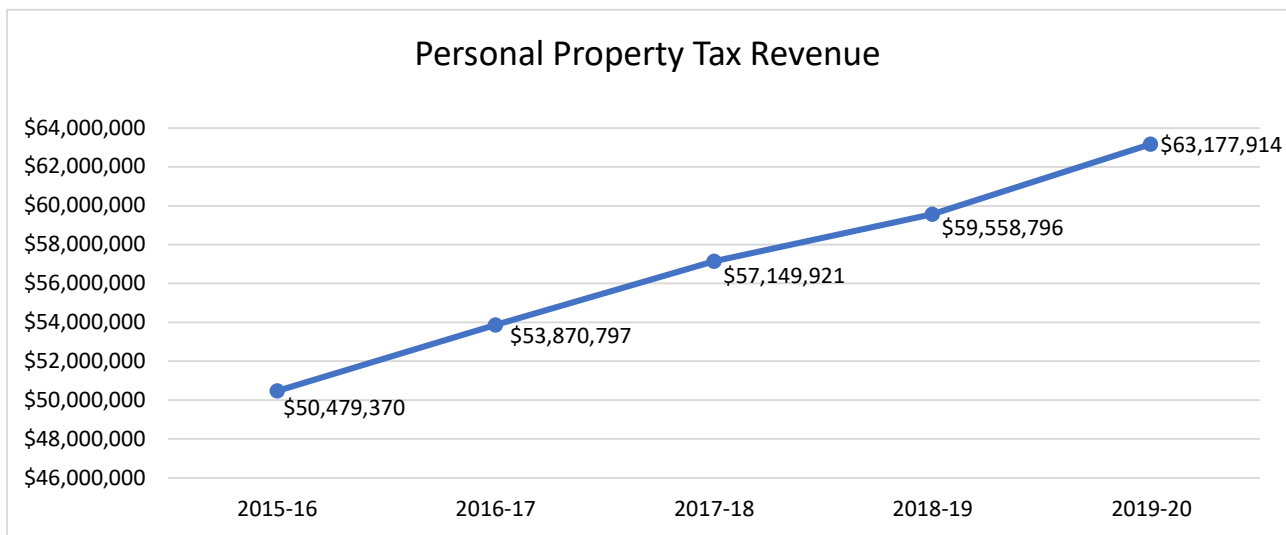
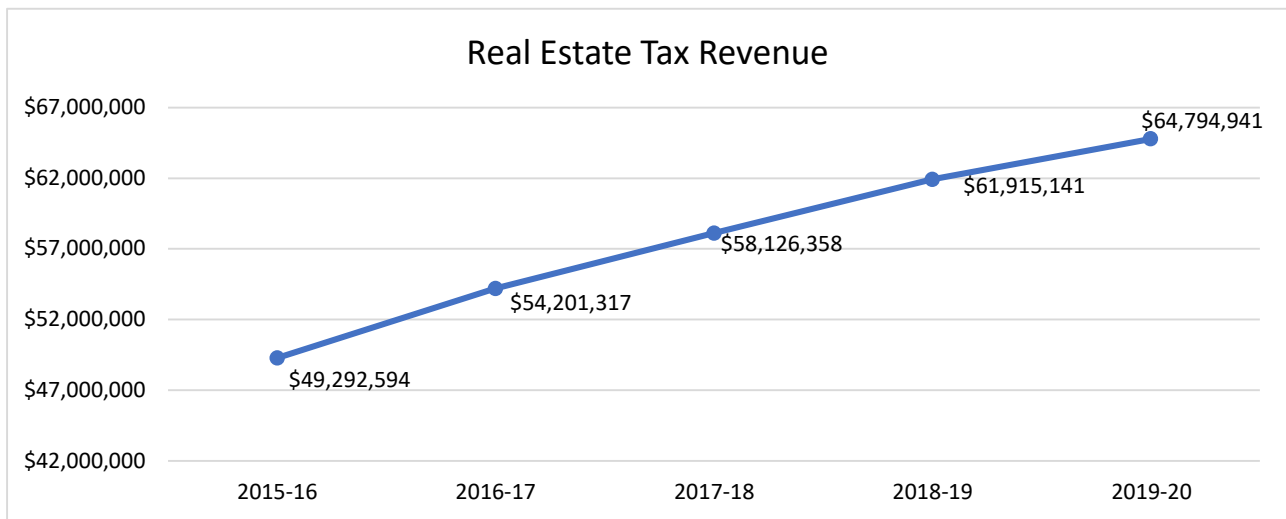
Admin. Fees for Liens are DMV stop charges and County administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department. The FY 2022 budget was developed during the COVID pandemic, making trends and assumptions outside the norm, like so many things.

The following table lists the property tax rates as adopted for fiscal year 2021:

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

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



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

Non-Profit Organization	Assessed 2021 Tax		Non-Profit Organization	Assessed 2021 Tax	
	Prop. Value	Liability		Prop. Value	Liability
American Legion	\$736,200	\$4,491	North Mountain Fire Company	\$601,500	\$3,669
American Red Cross	1,367,300	8,341	Outreach to Asian Nationals	1,046,500	6,384
Back Creek Ruritan	356,500	2,175	People Incorporated of Virginia	1,199,600	7,318
Belle Grove, Inc.	204,300	1,246	Phazz 1 Ministries	69,400	423
Bernstein Family Foundation	500	3	Potomac Appalachian Trail Club	884,200	5,394
Blue Ridge Hospice	693,900	4,233	Reynolds Store Fire Company	1,115,500	6,805
Cedar Creek Battlefield Foundation	1,180,400	7,200	Round Hill Ruritan Club	253,200	1,545
Clearbrook Volunteer Fire Company	566,000	3,453	The Salvation Army	2,755,500	16,809
Conservation Club	1,500,900	9,155	Shenandoah Area Council, Inc.	2,777,700	16,944
Elks Club of Winchester, Inc.	1,635,500	9,977	Shenandoah Valley Battlefields	10,857,400	66,230
Fort Collier Civil War Center	445,600	2,718	Shenandoah Valley Community	977,300	5,962
Frederick County, VA	4,235,600	25,837	Star Tannery Fire Company	286,700	1,749
Gainesboro Fire Company	828,900	5,056	Stephens City Fire Company	1,250,400	7,627
Gainesboro Ruritan Club, Inc.	70,600	431	Stephens City Lodge No. 2483	868,800	5,300
Girl Scouts of Shawnee Council	766,800	4,677	Stone House Foundation, Inc.	1,222,600	7,458
Gore Fire Company	782,800	4,775	Stonewall Ruritan Club	472,700	2,883
Grafton, Inc.	2,694,100	16,434	Trustees of the Gravel Springs	57,800	353
Greenwood Fire Company	1,856,000	11,322	Uptons Charge, LLC	83,300	508
Kernstown Battlefield Association	2,210,500	13,484	Winchester Izaak Walton Club	1,023,700	6,245
Middletown Fire Company	1,579,600	9,636	Winchester Medical Center	5,391,500	32,888
National Trust for Historic Preserv.	3,070,900	18,732	Woodmen of the World	383,700	2,341
Nature Conservancy	106,300	648	Youth Development Center	1,724,000	10,516
			<b>TOTAL</b>	<b>\$62,192,200</b>	<b>\$379,375</b>

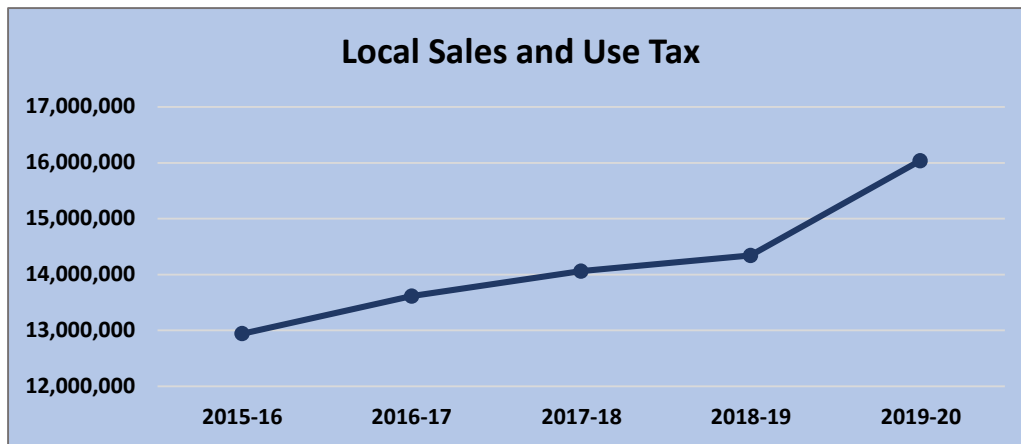
\*Does not include school or religious properties

Other Local Taxes	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
Local Sales & Use Taxes	\$16,037,305	\$15,183,832	\$16,605,234	\$1,421,402	9.36%
Communications Sales Tax	1,119,231	1,250,000	1,200,000	-50,000	-4.00%
Utility Tax – Electric	2,548,207	2,550,000	2,672,526	122,526	4.80%
Utility Tax – Gas	1,225,725	1,100,000	1,213,575	113,575	10.33%
Business & Prof. Occupation Licenses	8,589,974	7,500,000	7,500,000	0	0.00%
Motor Vehicle Licenses	2,665,731	2,650,000	2,650,000	0	0.00%
Bank Stock Taxes	532,223	475,000	500,000	25,000	5.26%
Recordation Taxes	1,626,368	1,390,000	1,500,000	110,000	7.91%
Tax on Wills	19,116	19,000	19,000	0	0.00%
Additional Tax on Deeds of Conveyance	423,211	400,000	420,000	20,000	5.00%
Meals Tax and Lodging Tax	5,826,993	7,156,032	9,106,032	1,950,000	27.25%
Street Lights/Star Fort Fees	31,498	32,112	32,112	0	0.00%
<b>TOTAL</b>	<b>\$40,645,582</b>	<b>\$39,705,976</b>	<b>\$43,418,479</b>	<b>\$3,712,503</b>	<b>9.35%</b>

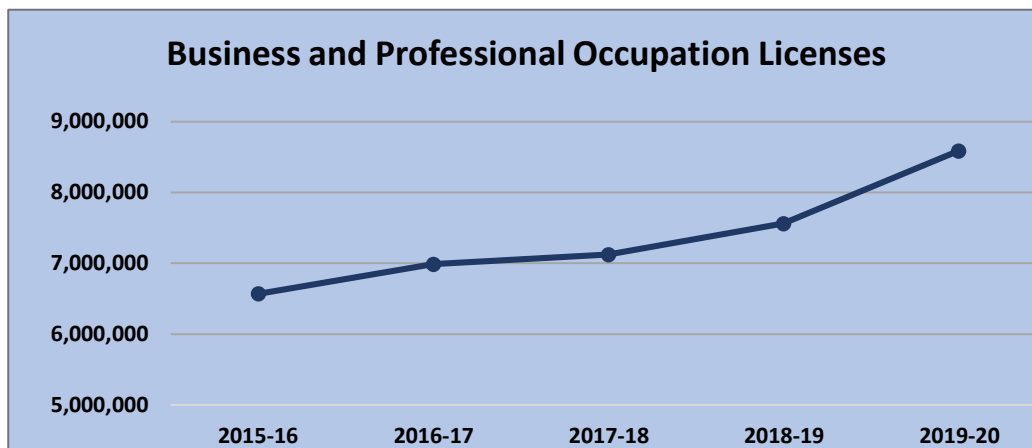
Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 11% indicating a solid growth in the local housing market. This tax is \$2.00 per \$1,000 of property recorded. One-third is retained by the County with the remaining two-thirds submitted to the state. Recordation taxes are currently running 38% above the prior year. This is a result of homeowners refinancing and taking advantage of low mortgage interest rates.

Street Lights Fees are collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills. Star Fort Fees are assessed and collected upon the homeowners of the Star Fort subdivision for the maintenance of the historic Fort.

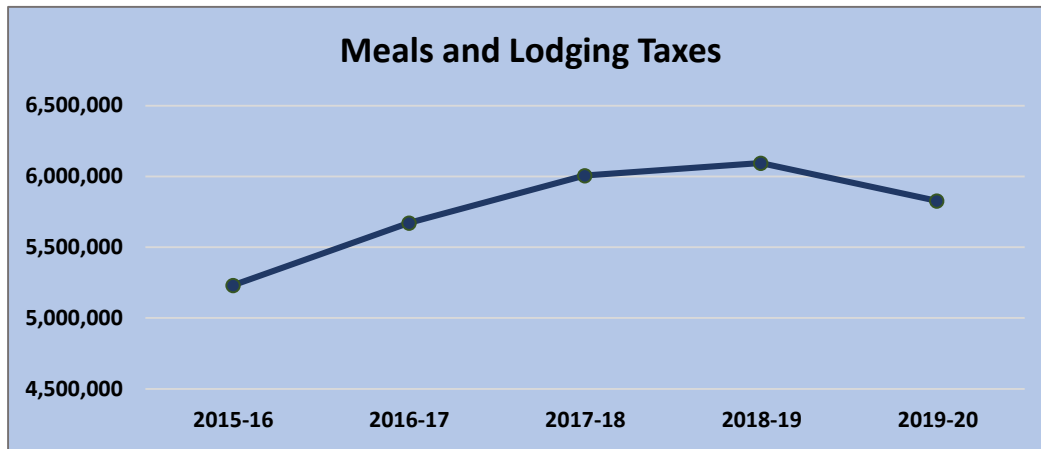
In Frederick County, local sales and use tax is collected at a rate of 5.3%. One percent of this tax rate is returned to the County, with the remaining 4.3% staying with the state. Revenue is normally budgeted with both trends and market analysis. Sales tax continues to grow at a rate of 10%.



Business and professional occupation license (BPOL) tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, wholesale pay 5 cents per \$100 of purchases and the rate of \$2.00 on declining values applied to machinery and tools and contract carrier classified vehicles. This revenue has shown an increase primarily due to new businesses forming within an improved economy. Actual collections from BPOL have shown a positive comeback over the last five years, increasing by 19%. This area of revenue took a tremendous blow during the recession years of 2008 to 2010. While BPOL tax showed an increase of 4.3% in FY 2020 compared to the prior year, there was uncertainty regarding the FY 2021 revenue due to the COVID-19 pandemic, however, FY 2021 revenue exceeded budget projections. Revenue for FY 2022 was budgeted at current level.



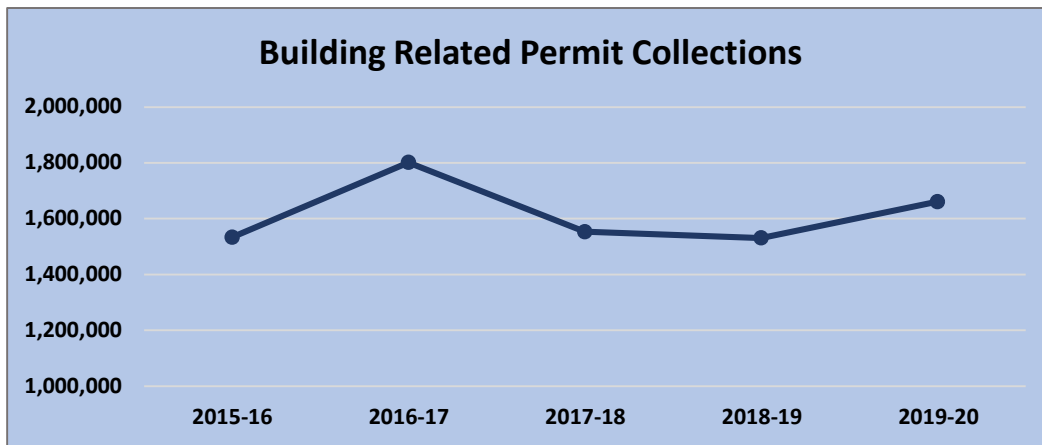
Meals tax and lodging tax are taxes that were heavily impacted by the shuttering of businesses due to the COVID-19 pandemic. FY 2021 revenue will not meet projections in lodging tax, but surprisingly, is expected to meet projections in meals tax. Both taxes are trending into FY 2022 with strong increases. The Board of Supervisors approved an increase of two percent to the meals tax effective October 1, 2021.



Permits, Fees & Licenses	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
Dog Licenses	\$45,243	\$43,000	\$40,000	-\$3,000	-6.97%
Land Use Application Fees	3,350	3,300	4,000	700	21.21%
Transfer Fees	3,468	0	3,500	3,500	100.00%
Development Review Fees	409,039	400,000	380,000	-20,000	-5.00%
Building Permits	1,375,754	1,173,750	1,173,750	0	0.00%
2% State Fees	730	6,000	0	-6,000	-100.00%
Electrical Permits	135,300	90,980	90,980	0	0.00%
Plumbing Permits	30,997	27,789	27,789	0	0.00%
Mechanical Permits	111,738	102,211	102,211	0	0.00%
Sign Permits	6,575	5,270	5,270	0	0.00%
Commercial Burning Permits	150	175	150	-25	-14.28%
Explosive Storage Permits	2,300	2,300	2,300	0	0.00%
Blasting Permits	300	330	300	-30	-9.09%
Land Disturbance Permits	157,101	276,130	222,255	-53,875	-19.51%
Septic Hauler Permits/Install. License	600	0	0	0	0.00%
Institutional Inspection Permits	0	135,000	100,000	-35,000	-25.92%
Residential Pump and Haul Fees	0	0	0	0	0.00%
Commercial Pump and Haul Fees	0	0	0	0	0.00%
Transfer Development Rights	1,600	0	0	0	0.00%
Small Cell Tower Permit	950		0	0	0.00%
<b>TOTAL</b>	<b>\$2,285,195</b>	<b>\$2,266,235</b>	<b>\$2,152,505</b>	<b>-\$113,730</b>	<b>-5.01%</b>

Permits, Fees, and Licenses are mainly driven by building and land disturbance permits and development review fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. The category of permits and fees are directly impacted by any slowdown or improvement in construction. When the Governor of Virginia issued a stay-at-home order for Virginia in March 2020, there seemed to be an initial panic in obtaining permits. This panic created enormous activity and resulted in FY 2020 revenue exceeding projections by 19%. This COVID surge for building permits has leveled off with FY 2022 revenues collected to date remaining close to present level.





	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Fines and Forfeitures</b>					
Court Fines and Forfeitures	\$234,406	\$330,000	\$250,000	-\$80,000	-24.24%
Penalty – Bad Checks	12,905	12,000	12,000	0	0.00%
Registrar Fines	800	0	0	0	0.00%
<b>TOTAL</b>	<b>\$248,111</b>	<b>\$342,000</b>	<b>\$262,000</b>	<b>-\$80,000</b>	<b>-23.39%</b>

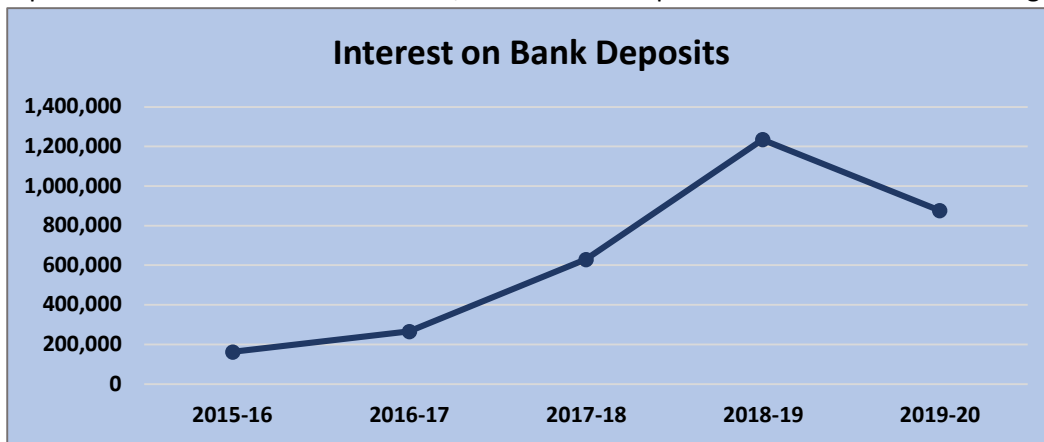
Fines and Forfeitures are revenues collected for court fines because of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices. FY 2020 actual revenues came in about 32% below budgeted figures. A combination of factors contributed to the reduction in FY 2020 revenues: first, the State of Virginia discontinued the practice of fines needing to be paid in order for a state citizen to be issued a driver’s license and second, the COVID-19 virus all but eliminated non-essential court activity in the courthouse and Clerk’s Office. FY 2022 court fines will also be impacted from change in legislation by the state on forced methods of collection.

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

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	\$877,349	\$1,235,000	\$215,098	-\$1,019,902	-82.58%
Rental of Property	1,160	9,000	680	-8,320	-92.44%
Sunnyside Rental Income	90,575	122,398	123,658	1,260	1.02%
Sale of Salvage and Surplus	2,725	0	0	0	0.00%
Sale of Salvage and Surplus – Sheriff	22,031	5,000	15,000	10,000	200.00%
Sale of Maps, Books, Etc.	8	0	0	0	0.00%
Park Receipts – Firewood	100	0	0	0	0.00%
Park Receipts – Sale Surplus Equipment	2,244	1,500	1,500	0	0.00%
Park Receipts – Clearbrook Concessions	800	1,250	1,250	0	0.00%
Park Receipts – Sherando Concessions	1,781	1,250	1,250	0	0.00%
Sale of Fire Report	21	41	41	0	0.00%
<b>TOTAL</b>	<b>\$998,794</b>	<b>\$1,375,439</b>	<b>\$358,477</b>	<b>-\$1,016,962</b>	<b>-73.93%</b>

Revenue from use of money and property consists primarily of interest earned on investments. As of May 2021, FY 2021 interest earnings are equivalent to 25% of projected revenue. Because of this, FY 2022 budgeted revenue for interest earnings will reflect this loss. A major factor for this loss is the Federal Reserve reducing the interest rate to 0%-.25%. This section also includes the sale of County maps and books, and rental of County property including the vendors operating the Clearbrook and Sherando parks concessions stands. In FY 2020, the County acquired an old strip mall to use for future County expansion. There are several businesses that remain operating at this location. The County is currently collecting rent on these properties. It is unclear if these properties will continue into FY 2022 with rental agreements.

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



Charges for Services	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
Excess Fees of Clerk	\$103,371	\$96,399	\$117,653	\$21,254	22.04%
Sheriff’s Fees	2,524	2,524	2,524	0	0.00%
Law Library Fees	11,969	15,000	12,000	-3,000	-20.00%
Handgun Permit Fees	42,655	30,000	45,000	15,000	50.00%
Clerk Fees – Courthouse Security	98,672	122,570	98,000	-24,570	-20.04%
Bond Management Fees – Planning	28,100	30,000	30,000	0	0.00%
Courthouse Maintenance Fees	34,340	43,056	35,000	-8,056	-18.71%
E-Summons Fees	19,573	27,000	27,000	0	0.00%
Blood/DNA Test Fees	1,214	0	0	0	0.00%
Commonwealth E-Summons Fees	7,463	0	0	0	0.00%
Sheriff Parking Tickets	1,400	0	0	0	0.00%
Prisoner Fees from Other Localities	0	0	0	0	0.00%
Adoption/Reclamation Fees/Donations	54,523	66,000	66,000	0	0.00%
Spay/Neuter Fees	14,390	15,500	15,500	0	0.00%
Parks and Recreation Fees	1,923,666	3,049,840	3,292,205	242,365	7.94%
Sale of Maps, Surveys, Etc.	15	200	0	-200	-100.00%
Sale of County Code/Reports	105	0	0	0	0.00%
Sale of GIS Products	310	0	0	0	0.00%
Fire and Rescue Charges	0	605	0	-605	-100.00%
<b>TOTAL</b>	<b>\$2,344,290</b>	<b>\$3,498,694</b>	<b>\$3,740,882</b>	<b>\$242,188</b>	<b>6.92%</b>

Excess Fees of Clerk is the return from the state of two-thirds of the fees collected by the County Clerk and remitted to the state. A large portion of Clerk fees are related to real estate recordings.

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

Bond Management Fees are intended to cover the administrative time involved in the development bonding process to include confirming what still needs to be constructed/installed, site inspections to confirm outstanding improvements, and cost of these unfinished improvements.

Parks and Recreation Fees are those fees charged for programs offered through Frederick County Parks and Recreation. Programs include athletic/sporting events, senior citizen events, before and after school childcare

programs, and children’s summer camp programs. These program fees pay for all direct costs of the program. Other user fees include paddleboat rentals, shelter reservations, and ball field reservations. Revenue shortfalls are normally offset by unspent budgeted expenditures. Actual Parks and Recreation fees collected over the last five years have shown an overall increase of 36%. This is due in large part to the very popular Winter Wonderland light show at Clearbrook Park as well as the continued success of the Before and After School Child Care Program (basicREC). The COVID-19 virus shut down parks and recreation programs in March 2020, sending Parks and Recreation revenues plummeting. It is anticipated that FY 2022 will see a full recovery from this revenue downturn.



	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Miscellaneous</b>					
Miscellaneous	\$30,557	\$0	\$0	\$0	0.00%
Recreation Donations	41,535	60,195	60,195	0	0.00%
Donations – Other	37,500	0	0	0	0.00%
Sheriff Donations	2,050	0	0	0	0.00%
Refunds – Other	528	0	0	0	0.00%
Refunds – Hazardous Materials	569	1,734	569	-1,165	-67.18%
Refunds – Worker’s Comp./Insurance	25,982	0	0	0	0.00%
Drug Awareness Program (DARE)	1,795	0	0	0	0.00%
Specialized Reports	455	500	500	0	0.00%
Recycling Refund	121,501	119,325	119,325	0	0.00%
Credit Due Customers – Parks	-108,643	0	0	0	0.00%
Parks & Rec. – Reserve Revenue	3,106	0	0	0	0.00%
<b>TOTAL</b>	<b>\$156,935</b>	<b>\$181,754</b>	<b>\$180,589</b>	<b>-\$1,165</b>	<b>-0.64%</b>

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

Most donations received in FY 2020 that are posted to Donations – Other are for the Animal Shelter. The County receives these donations directly or as a result of being named as a beneficiary in estates. These funds are used for both capital and operating expenses at the animal shelter, depending on the terms of the will.

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

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled. One account is set up to administer the refunds instead of posting to various program revenues. Refunds are expected to exceed

prior years due to programs being canceled because of the COVID-19 virus. Refunds are not budgeted but will offset other park revenues.

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

<b>Recovered Costs</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Recovered Costs – Treasurer’s Office	\$30,561	\$31,800	\$30,500	-\$1,300	-4.08%
Recovered Costs – Social Services	67,577	60,000	60,000	0	0.00%
Purchasing Card Rebate	216,723	216,000	200,000	-16,000	-740%
Recovered Costs – IT/GIS	27,261	27,261	27,261	0	0.00%
Recovered Costs – F&R Fee Recovery	604,735	526,004	396,364	-129,640	-24.64%
Recovered Costs – Fire Companies	206,698	130,354	205,543	75,189	57.68%
Recovered Costs – Sheriff	125,388	65,000	130,000	65,000	100.00%
Recovered Costs – CARES Act	4,149,740	0	0	0	0.00%
Reimbursement – Commonwealth	8,651	12,000	8,600	-3,400	-28.33%
Reimb. – Public Works Cleanup/Planning	725	0	0	0	0.00%
Clarke County Container Fees	55,767	62,244	66,288	4,044	6.49%
Winchester Container Fees	45,914	46,080	60,696	14,616	31.71%
Refuse Disposal Fees	113,953	116,700	147,096	30,396	26.04%
Recycling Revenue	19,680	31,000	13,200	-17,800	-57.41%
Sheriff – Restitution	539	0	0	0	0.00%
Container Fees – Bowman Library	2,051	2,496	1,740	-756	-30.28%
Restitution – Other	3,359	0	0	0	0.00%
Litter-Thon/Keep VA Beautiful	750	0	0	0	0.00%
Reimb. – General District Court	22,942	29,000	23,000	-6,000	-20.68%
Reimb. – Public Works Salaries	20,000	20,000	20,000	0	0.00%
Reimbursement – Task Force	72,593	70,000	74,000	4,000	5.71%
Reimbursement – Elections	1,803	0	0	0	0.00%
Westminster – In Lieu of Taxes	37,924	37,304	37,924	620	1.66%
Labor/Grounds Maint.-School Board	291,396	312,500	330,429	17,929	5.73%
Proffers	1,636,944	0	0	0	0.00%
Comcast PEG Grant	89,395	28,859	0	-28,859	-100.00%
Fire School Programs	10,229	14,440	10,550	-3,890	-26.93%
Clerk Reimbursement to County	9,385	9,416	9,400	-16	-0.16%
Reimbursement – Sheriff	16,255	0	0	0	0.00%
Parks – Other Grants	5,000	0	0	0	0.00%
Equip/Grounds Maintenance-School Board	46,871	62,500	82,606	20,106	32.16%
<b>TOTAL</b>	<b>\$7,940,809</b>	<b>\$1,910,958</b>	<b>\$1,935,197</b>	<b>\$24,239</b>	<b>1.26%</b>

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

Recovered Costs – IT/GIS is reimbursement from Frederick Water and Frederick County Public Schools for their share of the cost of a GIS enterprise license agreement with ESRI. This provides a cost savings for the three entities and provides a more complete GIS software portfolio for all entities involved.

F&R Fee Recovery is the County's share of the EMS Revenue Recovery program. EMS fees are shared between the County and the volunteer rescue companies on an agreed upon rate. FY 2021 projections were based on prior years that were inaccurate and will result in a budget reduction. FY 2022 revenue has been reduced to offset the purchase of a County ambulance.

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

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

Recovered Costs – CARES Act is reimbursement from the Coronavirus Relief Fund for COVID-19 related expenses.

The City of Winchester and Clarke County container fees are those locality's share of hauling costs from the shared convenience sites. Disposal fees, likewise, for Winchester and Clarke County are those locality's share of disposal costs. Recycling revenue is any rebates that Frederick County receives from the sale of recyclable materials.

Reimb. – Public Works Salaries is reimbursement from Shawneeland Sanitary District for a portion of the engineering services provided by the engineering staff.

Reimbursement – Task Force represents revenue received from eight participating jurisdictions in the Regional Drug/Gang Task Force for operating expenses associated with this task force as well as an Administrative Assistant assigned to this task force. Funds reimbursed are billed from actual expenditures and will require an increase in budgeted funds in future years.

Proffers are not budgeted since they cannot be used for operating costs and are reserved in a restricted fund balance. All proffers are appropriated by the Board of Supervisors prior to disbursement.

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

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

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

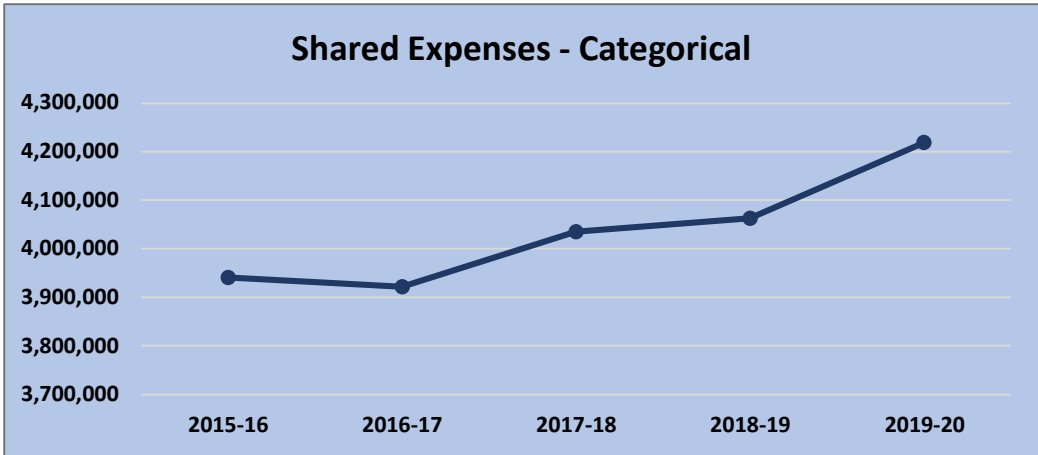
Equip/Grounds Maintenance-School Board are fees associated with equipment usage by Parks and Recreation for school ground maintenance. These funds are reserved at the end of the year for replacement equipment.

<b>Non-Categorical Aid</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Carriers Tax/Mobile Home Titling	\$143,124	\$128,000	\$136,000	\$8,000	6.25%
Recordation Taxes	414,196	480,000	0	-480,000	-100.00%
Auto Rental Tax	172,460	158,000	170,000	12,000	7.59%
<b>TOTAL</b>	<b>\$729,780</b>	<b>\$766,000</b>	<b>\$306,000</b>	<b>-\$460,000</b>	<b>-60.05%</b>

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the Frederick County with no specific use outlined. These funds may be used at the discretion of the locality. Motor Vehicle Carriers Tax and Mobile Home Titling taxes are returned to the locality at 100% and are collected by the Division of Motor Vehicles. Recordation tax that was returned to the locality from the state has been discontinued.

<b>Shared Expenses – Categorical</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Commonwealth Attorney	\$577,122	\$608,159	\$608,159	\$0	0.00%
Sheriff	2,665,475	2,776,082	2,768,072	-8,010	-0.28%
Commissioner of the Revenue	228,969	215,460	204,932	-10,528	-4.88%
Treasurer	183,766	178,000	178,000	0	0.00%
Registrar/Electoral Board	92,828	47,849	47,849	0	0.00%
Clerk of the Circuit Court	470,592	493,356	561,203	67,847	13.75%
<b>TOTAL</b>	<b>\$4,218,752</b>	<b>\$4,318,906</b>	<b>\$4,368,215</b>	<b>\$49,309</b>	<b>1.14%</b>

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County’s constitutional offices. The locality continues to fund a large portion of the County’s constitutional offices. The state has shifted much of the cost of operations of these offices to the locality. While state funding has increased slightly to \$4.3 million for FY 2022, Frederick County’s share of these offices has increased to \$20 million.



<b>Categorical Aid - State</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Public Assistance Grants	\$5,698,697	\$5,654,731	\$5,779,055	\$124,324	2.19%
Litter Control Grants	13,000	13,000	14,931	1,931	14.85%
Other Revenue from the Commonwealth	1,650	0	0	0	0.00%
Four-For-Life Funds	0	90,000	90,000	0	0.00%
Emergency Services Fire Program	273,930	270,000	280,000	10,000	3.70%
DMV Grant Funding	16,544	20,000	58,545	38,545	192.72%
State Grant – Emergency Services	30,000	122,297	197,297	75,000	61.32%
State Grant – Parks	190,846	101,000	479,985	378,985	375.23%
State Grant – Sheriff	148,050	50,000	445,000	395,000	790.00%
JJC Grant	128,358	128,358	128,358	0	0.00%
Rent/Lease Payments	265,960	265,502	265,502	0	0.00%
Spay/Neuter Assistance – State	2,434	2,355	2,355	0	0.00%
Wireless 911 Grant	270,923	249,588	249,588	0	0.00%
State Forfeited Assets Funds	20,685	0	0	0	0.00%
Victim Witness Grant	143,771	207,470	207,470	0	0.00%
State Grant – Public Communications	0	124,152	124,152	0	0.00%
Payment in Lieu of Taxes	17,649	0	0	0	0.00%
<b>TOTAL</b>	<b>\$7,222,497</b>	<b>\$7,298,453</b>	<b>\$8,322,238</b>	<b>\$1,023,785</b>	<b>14.02%</b>

Categorical Aid consists of revenue received from the Commonwealth of Virginia that is designated for specific purposes. In many cases, federal funding flows through state funding to the locality. An example of this is the public assistance grants which are reimbursement for social service programs. Starting in FY 2016, public assistance grants include federal pass-thru funds. The state has had some program changes and certain programs funded by the local Social Services Department are now funded completely by the state. Social Services has shown a proportional increase in both federal, state, and local funding.

The State Grant – Parks is a grant for Abrams Creek Greenway. This is a paved, shared-use trail that will provide the backbone for a networked recreation and transportation route in eastern Frederick County.

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

Rent/Lease payments are received from offices such as Social Services and the Virginia Department of Health for office space rented at the County Administration Building.

The Wireless 911 Grant is a PSAP (Public Safety Answering Point) Grant Program, a multi-million-dollar grant program administered by the Virginia E-911 Services Board. The primary purpose of this program is to financially assist Virginia primary PSAPs with the purchase of equipment and services that support the continuity and enhancement of wireless E-911. Any Virginia primary PSAP that supports wireless E-911 is eligible to apply for and receive these funds either as a standalone applicant or as part of a regional initiative, shared services project, or a physical consolidation project, except for individual PSAP application for the Wireless E-911 PSAP Education Program.

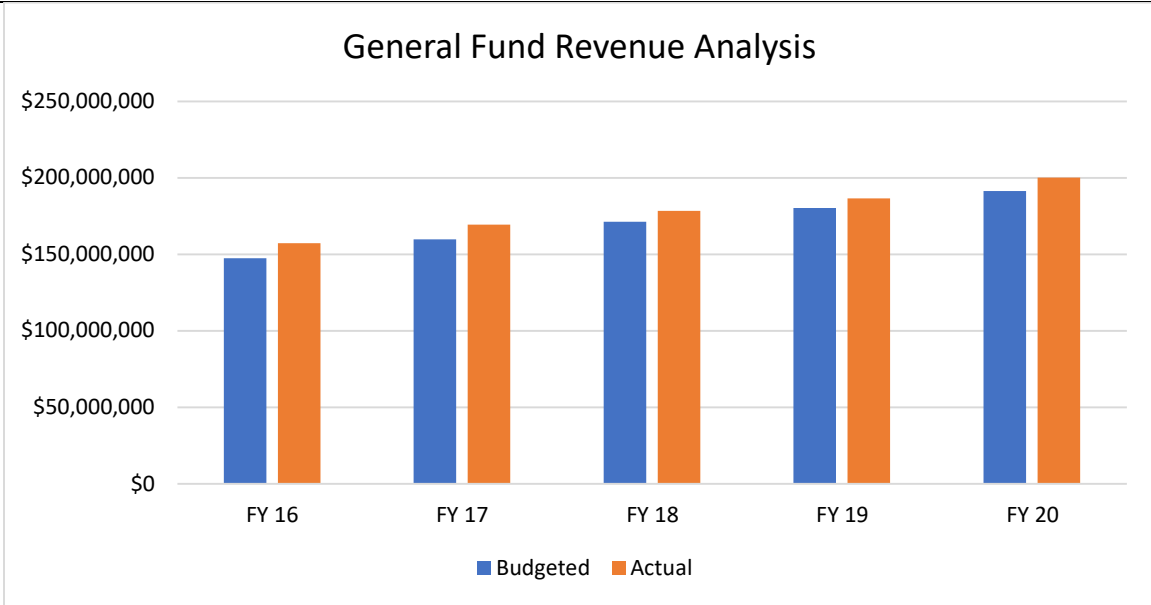
<b>Categorical Aid - Federal</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Justice Grant	\$4,972	\$0	\$0	\$0	0.00%
DMV Grant – Federal	0	0	0	0	0.00%
Federal Grants – DCJS	0	0	0	0	0.00%
Federal Forfeited Asset Funds	6,838	0	0	0	0.00%
Housing Illegal Aliens – Federal	41,607	0	0	0	0.00%
Federal Funds – Sheriff	55,305	0	40,000	40,000	100.00%
Emergency Services Grant	23,171	0	0	0	0.00%
Federal Forfeited Assets – Treasurer	0	0	0	0	0.00%
<b>TOTAL</b>	<b>\$131,893</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>100.00%</b>

The federal grant for the Sheriff’s Office funds personnel for task force and regional grants. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption.

<b>Non-Revenue Receipts</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Insurance Recoveries	\$7,703	\$0	\$0	\$0	0.00%
Transfer from County Capital Fund	3,783,655	0	0	0	0.00%
Funding from Fund Balance	0	3,715,900	0	-3,715,900	-100.00%
<b>TOTAL</b>	<b>\$3,791,358</b>	<b>\$3,715,900</b>	<b>\$0</b>	<b>-\$3,715,900</b>	<b>-100.00%</b>

Funding from Fund Balance are funds that have been appropriated from the County’s unreserved fund balance. These funds are normally needed to balance the budget when the County’s budgeted expenditures exceed budgeted revenue. For FY 2021, the \$3,715,900 budgeted from proffer fund balance was transferred to the School Capital Fund. Proffers are conditions that apply in a rezoning that are intended to mitigate the impact of a new project on public infrastructure or facilities.

<b>Total General Fund</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
<b>FUND TOTAL</b>	<b>\$203,999,222</b>	<b>\$201,038,131</b>	<b>\$209,706,798</b>	<b>\$8,668,667</b>	<b>4.31%</b>



Source: Annual Comprehensive Financial Report

This chart shows FY 2016 – FY 2020 budgeted to actual revenue for the General Fund. Actual revenues have come in higher than budgeted projections by roughly seven percent over the last five fiscal years.



## NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits/Credit Cards	\$119,161	\$100,000	\$100,000	\$0	0.00%
Sale of Salvage and Surplus	475	0	0	0	0.00%
TOTAL	119,636	100,000	100,000	0	0.00%
<b>Charges for Services</b>					
Client Supervision Fees	38,314	87,376	35,654	-51,722	-59.19%
Drug Testing Fees	30	1,000	1,000	0	0.00%
Work Release Fees	343,535	380,000	348,000	-32,000	-8.42%
Prisoner Fees From Other Localities	714	0	0	0	0.00%
Miscellaneous	14,853	14,000	15,000	1,000	7.14%
Phone Commissions	636,316	600,000	545,000	-55,000	-9.16%
Food & Staff Reimb. – Juv. Det. Center	73,747	82,000	75,000	-7,000	-8.53%
Electronic Monitoring Part. Fees	87,168	126,000	90,000	-36,000	-28.57%
TOTAL	1,194,677	1,290,376	1,109,654	-180,722	-14.00%
<b>Recovered Costs</b>					
Local Contributions	7,572,537	7,706,061	7,883,470	177,409	2.30%
CARES Act	84,047	0	0	0	0.00%
Medical & Health Reimbursement	52,640	58,000	54,000	-4,000	-6.89%
TOTAL	7,709,224	7,764,061	7,937,470	173,409	2.23%
<b>Categorical Aid</b>					
State Grants	367,009	365,050	339,897	-25,153	-6.89%
DOC Contract Beds	1,223,497	1,275,000	1,220,000	-55,000	-4.31%
Shared Expenses – Regional Jail	5,819,961	5,750,000	6,121,779	371,779	6.46%
Federal Bureau of Prisons	1,485	0	0	0	0.00%
Local Offender Probation	245,974	247,933	330,302	82,369	33.22%
Pretrial Expansion Grant	0	0	299,098	299,098	100.00%
TOTAL	7,657,926	7,637,983	8,311,076	673,093	8.81%
<b>Non-Revenue Receipts</b>					
Transfer – General Operating Fund	5,071,538	5,520,958	5,788,868	267,910	4.85%
Bond Proceeds	1,236,569	0	0	0	0.00%
Funding from Fund Balance	0	1,441,534	2,396,196	954,662	66.22%
TOTAL	6,308,107	6,962,492	8,185,064	1,222,572	17.55%
<b>FUND TOTAL</b>	<b>\$22,989,570</b>	<b>\$23,754,912</b>	<b>\$25,643,264</b>	<b>\$1,888,352</b>	<b>7.94%</b>

The Northwestern Regional Adult Detention Center is made up of four jurisdictions: Clarke, Fauquier, and Frederick Counties, and the City of Winchester. The funding percentages per locality are based on a three-year average of daily population. For FY 2022, Clarke County's portion is 3.73%, Fauquier County's portion is 18.09%, the City of Winchester's portion is 35.84%, and Frederick County's portion is 42.34%. For Frederick County, this is an increase of 0.60%.

For FY 2022, the Northwestern Regional Adult Detention Center's budget increased by \$1,222,572, or 7.94% over FY 2021. Over half of this increase is attributed to a five percent merit/COLA for employees.

## LANDFILL FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$386,770	\$300,000	\$300,000	\$0	0.00%
Sale of Surplus, Junk, and Waste	121,480	110,000	110,000	0	0.00%
TOTAL	508,250	410,000	410,000	0	0.00%
<b>Charges for Services</b>					
Interest Charges	6,047	0	0	0	0.00%
Credit Card Charges	824	0	0	0	0.00%
Sanitary Landfill Fees	7,302,998	7,268,650	7,457,350	188,700	2.59%
Charges for Tire Recycling	334,353	181,640	259,250	77,610	42.72%
Regional Electronic Recycling	36,629	80,000	80,000	0	0.00%
Greenhouse Gas Credit Sales	44,680	10,000	10,000	0	0.00%
Landfill Gas to Electricity	257,980	367,920	277,517	-90,403	-24.57%
Renewable Energy Credits	66,420	55,714	113,530	57,816	103.77%
TOTAL	8,049,931	7,963,924	8,197,647	233,723	2.93%
<b>Recovered Costs</b>					
CARES Act	7,789	0	0	0	0.00%
TOTAL	7,789	0	0	0	0.00%
<b>Miscellaneous Revenue</b>					
Miscellaneous	8,852	0	0	0	0.00%
Insurance/Other Recoveries	21,598	0	0	0	0.00%
Sale of Major Equipment	42,000	0	0	0	0.00%
TOTAL	72,450	0	0	0	0.00%
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	1,399,973	1,273,430	2,656,013	1,382,583	108.57%
TOTAL	1,399,973	1,273,430	2,656,013	1,382,583	108.57%
<b>FUND TOTAL</b>	<b>\$10,038,393</b>	<b>\$9,647,354</b>	<b>\$11,263,660</b>	<b>\$1,616,306</b>	<b>16.75%</b>

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from tipping fees charged at the scales. Another source of revenue, selling power from the landfill gas, is expected to create revenue for the landfill for years to come. Power is generated at the Landfill Gas to Energy Plant and is sold on the market. An average of \$23.68 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2021.



Landfill Gas to Energy Plant

The Landfill tipping fees are Commercial/Industrial at \$50/ton, Construction Demolition Debris at \$45/ton, Municipal at \$20/ton, Municipal Sludge at \$38/ton, and Miscellaneous Rubble Debris at \$15/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs, and closure and post-closure costs. Reserves continue to be sufficient in this fund.

## OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$2,569	\$4,700	\$3,500	-\$1,200	-25.53%
Rental of General Property	1,700	2,400	2,400	0	0.00%
TOTAL	4,269	7,100	5,900	-1,200	-16.90%
<b>Charges for Services</b>					
ASAP Fees	233,896	350,000	363,800	13,800	3.94%
On-Line Payments	93,908	0	0	0	0.00%
Reimbursement – Ignition Interlock	31,630	30,000	30,000	0	0.00%
Community Service Fees	1,560	8,000	4,000	-4,000	-50.00%
Credit Card Fees	6,542	0	0	0	0.00%
TOTAL	367,536	388,000	397,800	9,800	2.53%
<b>Recovered Costs</b>					
CARES Act	249	0	0	0	0.00%
Reimbursement – City of Winchester	23,245	24,245	26,070	1,825	7.53%
Reimbursement – Clarke County	6,179	7,179	6,930	-249	-3.47%
Drug Offender Fees	16,048	37,000	16,000	-21,000	-56.76%
Drug Offender Urine Screens	5,820	20,000	21,235	1,235	6.18%
TOTAL	51,541	88,424	70,235	-18,189	-20.57%
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	99,710	108,358	0	-108,358	-100.00%
TOTAL	99,710	108,358	0	-108,358	-100.00%
<b>FUND TOTAL</b>	<b>\$523,056</b>	<b>\$591,882</b>	<b>\$473,935</b>	<b>-\$117,947</b>	<b>-19.93%</b>

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

It is expected that ASAP fees will make up about 76% of the FY 2022 revenue with the remainder coming mainly from Drug Offender Fees, urine screens, and Ignition Interlock. Anyone who is convicted of a DUI and is issued a restricted driver’s license must complete Interlock for a period of no less than six months. Interlock is a device that is installed in the vehicle which requires offenders to take a breath test and pass the test to start the car and it will randomly ask for tests as the vehicle is moving. The interlock company pays the local ASAP programs \$10 per month, per offender. This revenue is received on a monthly basis.

Budgeted FY 2022 revenue is significantly less than previous years. Once again, an impact of the COVID-19 pandemic with court dates being postponed and less driving violations being issued.

## SHAWNEELAND SANITARY DISTRICT FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>General Property Taxes</b>					
Sanitary District Taxes	\$822,214	\$803,880	\$823,520	\$19,640	2.44%
Penalties	10,333	0	0	0	0.00%
Interest and Cost on Taxes	21,180	0	0	0	0.00%
Credit Card Charges – Taxes	24	0	0	0	0.00%
TOTAL	853,751	803,880	823,520	19,640	2.44%
<b>Use of Money and Property</b>					
Interest on Bank Deposits	18,209	8,000	8,000	0	0.00%
TOTAL	18,209	8,000	8,000	0	0.00%
<b>Recovered Costs</b>					
CARES Act	8,223	0	0	0	0.00%
Reimb. – Sanitary District Culverts	2,033	1,000	1,000	0	0.00%
TOTAL	10,256	1,000	1,000	0	0.00%
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	5,724	333,143	149,248	-183,895	-55.20%
TOTAL	5,724	333,143	149,248	-183,895	-55.20%
<b>FUND TOTAL</b>	<b>\$887,940</b>	<b>\$1,146,023</b>	<b>\$981,768</b>	<b>-\$164,255</b>	<b>-14.33%</b>

The Shawneeland Sanitary District provides a property management service to the home and property owners of Shawneeland, a subdivision located in Frederick County.

The funding that is used to manage, maintain, and provide these services is derived from Sanitary District taxes. The current Sanitary District tax rates are \$660 per year for an improved lot with dwelling and \$190 per year for an unimproved lot. Tax rates were not increased for the FY 2022 adopted budget. There are approximately 850 improved lots and 1,000 unimproved lots located in Shawneeland.

## WINCHESTER REGIONAL AIRPORT FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Miscellaneous Revenue</b>					
Sale of Products and Lease Income	\$1,456,553	\$1,763,544	\$1,898,941	\$135,397	7.67%
TOTAL	1,456,553	1,763,544	1,898,941	135,397	7.67%
<b>Recovered Costs</b>					
CARES Act	1,207	0	0	0	0.00%
TOTAL	1,207	0	0	0	0.00%
<b>Categorical Aid</b>					
Revenue from the Commonwealth	16,016	18,500	18,500	0	0.00%
TOTAL	16,016	18,500	18,500	0	0.00%
<b>Transfers/Non-Revenue Receipts</b>					
Localities—City of Winchester/Clarke County	39,271	29,962	37,104	7,142	23.84%
General Operating Fund	147,965	92,991	68,488	-24,503	-26.35%
Transfer from Airport Capital	7,795	0	0	0	0.00%
TOTAL	195,031	122,953	105,592	-17,361	-14.12%
<b>FUND TOTAL</b>	<b>\$1,668,807</b>	<b>\$1,904,997</b>	<b>\$2,023,033</b>	<b>\$118,036</b>	<b>6.20%</b>

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

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees, and land leases. Fuel sales for FY 2022 make up 57% of this revenue item and hangar and office rentals and land leases make up 32%. Frederick County's contribution funds 3.3% of airport operations.

## LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Fees</b>					
Fees Receivable	\$883,284	\$779,998	\$779,998	\$0	0.00%
Penalties	7,539	0	0	0	0.00%
Interest	10,391	0	0	0	0.00%
Credit Card Charges	79	0	0	0	0.00%
TOTAL	901,293	779,998	779,998	0	0.00%
<b>Recovered Costs</b>					
Recovered Costs	11,242	0	0	0	0.00%
TOTAL	11,242	0	0	0	0.00%
<b>FUND TOTAL</b>	<b>\$912,535</b>	<b>\$779,998</b>	<b>\$779,998</b>	<b>\$0</b>	<b>0.00%</b>

The current structure of the Lake Holiday Sanitary District tax was recommended by the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and conforms to the long established two-tiered assessment utilized by the LHCC Property Owners Association, whereby lots without access to sewer/water services (membership lots) pay 3/8 of the full assessment paid by those with access to utilities (buildable lots). In the spring of 2011, the Board of Supervisors set the two-tiered levy at \$678 per year for buildable lots and \$264 for membership lots to derive sufficient funds to meet the sanitary district’s debt service obligation for the construction of the Lake Holiday dam spillway project. The rates were based on the anticipated amount to be borrowed, the number of lots in each class (buildable and membership), assumed delinquency rates, and the anticipated interest rate on the bonds.

## EMS REVENUE RECOVERY FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Charges for Services</b>					
EMS Billings	\$1,891,916	\$1,867,217	\$1,984,041	\$116,824	6.26%
TOTAL	1,891,916	1,867,217	1,984,041	116,824	6.26%
<b>Miscellaneous Revenue</b>					
Miscellaneous	81,056	0	0	0	0.00%
TOTAL	81,056	0	0	0	0.00%
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	14,367	0	0	0	0.00%
TOTAL	14,367	0	0	0	0.00%
<b>FUND TOTAL</b>	<b>\$1,987,339</b>	<b>\$1,867,217</b>	<b>\$1,984,041</b>	<b>\$116,824</b>	<b>6.26%</b>

The EMS Revenue Recovery Fund is funded through billing for emergency medical services (EMS) provided by Frederick County Fire and Rescue. Frederick County's Emergency Communications Center receives calls for medical emergencies that require response from one of the stations within the County. Once the ambulance has arrived on the scene of the emergency, they begin assessing the patient. If the patient requires transportation to the emergency room via the ambulance, then that is considered a billable transport.

This fund bills for the mileage from the location where the patient is picked up to the emergency room and it also bills a base rate depending on the level of care the patient needs: basic life support or advanced life support. These charges are submitted to the patient's insurance carrier. The insurance carrier reviews the transport, determines coverage, and then approves payment, if applicable. The fund does not collect co-payments, deductibles, or bill the balance to the patient. The fund only accepts the insurance carrier payment. Any remaining balance, or if the patient is uninsured, is written off.

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

## ECONOMIC DEVELOPMENT AUTHORITY FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Recovered Costs</b>					
Recovered Costs	\$6,082	\$26,050	\$26,050	\$0	0.00%
CARES Act	489	0	0	0	0.00%
TOTAL	6,571	26,050	26,050	0	0.00%
<b>Non-Revenue Receipts</b>					
Transfer from General Operating Fund	593,057	614,301	621,876	7,575	1.23%
Funding from Fund Balance	1,011,538	0	0	0	0.00%
TOTAL	1,604,595	614,301	621,876	7,575	1.23%
<b>FUND TOTAL</b>	<b>\$1,611,166</b>	<b>\$640,351</b>	<b>\$647,926</b>	<b>\$7,575</b>	<b>1.18%</b>

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

Recovered costs is derived from business partnership on The Widget Cup, part of the EDA's Career Pathway Program. The Widget Cup provides a rare opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action, translating coursework into real-world applications.

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

## COUNTY CAPITAL FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Non-Revenue Receipts</b>					
Transfer from General Operating Fund	\$7,000,000	\$0	\$0	0	0.00%
Funding from Fund Balance	4,504,520	0	0	0	0.00%
TOTAL	11,504,520	0	0	0	0.00%
<b>FUND TOTAL</b>	<b>\$11,504,520</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

The County Capital Fund was created by the Board of Supervisors in FY 2020 to fund capital projects. Over the past several years, the Board has transferred funds to this fund to accumulate monies that could be used to offset the need of debt issuance for capital projects. On an annual basis, funds in Unreserved General Fund Balance greater than 20% of the General Fund budget will be transferred to the County Capital Fund. Appropriations of these funds will be subject to Board approval.



## SCHOOL OPERATING FUND REVENUES

<b>Revenue from Use of Money and Property</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Rental of School Property	\$371,655	\$416,576	\$407,408	-\$9,168	-2.20%
<b>TOTAL</b>	\$371,655	\$416,576	\$407,408	-\$9,168	-2.20%

<b>Charges for Services</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Tuition – Private Sources – Day School	\$71,147	\$55,000	\$75,000	\$20,000	36.36%
Tuition – Private – Summer School	26,310	23,750	28,750	5,000	21.05%
Fees – Parking	62,435	70,000	70,000	0	0.00%
Fees – Drivers Ed - Regional	11,174	30,000	30,000	0	0.00%
<b>TOTAL</b>	\$171,066	\$178,750	\$203,750	\$25,000	13.99%

Projected charges for services are based on projected enrollment in the respective areas.

<b>Miscellaneous Revenue</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Donations/Grants	\$184,081	\$250,000	\$250,000	\$0	0.00%
Miscellaneous Refunds	169,384	235,000	185,000	-50,000	-21.28%
<b>TOTAL</b>	\$353,465	\$485,000	\$435,000	-\$50,000	-21.28%
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	\$896,186	\$1,080,326	\$1,046,158	-\$34,168	-3.16%

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

<b>Categorical Aid - State</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Sales Tax Receipts	\$14,908,481	\$14,993,659	\$15,520,653	\$526,994	3.51%
Sales Tax Receipts 1/8%	1,562,287	1,874,207	1,940,082	65,875	3.51%
Basic School Aid	40,564,767	43,386,730	43,845,901	459,171	1.06%
Regular Foster Child	34,293	0	0	0	0.00%
Gifted and Talented	426,073	443,798	441,416	-2,382	-0.54%
Remedial Education – SOQ	1,044,296	1,043,746	1,038,146	-5,600	-0.54%
Remedial Summer School – SOQ	83,267	81,397	81,397	0	0.00%
Special Education – SOQ	4,486,297	3,887,339	3,866,480	-20,859	-0.54%
Vocational Education – SOQ	910,626	945,125	940,053	-5,072	0.54%
Juvenile Detention Center Funds	612,492	650,000	650,000	0	0.00%
Social Security – Instructional	2,380,996	2,408,013	2,411,441	3,428	0.14%
Teacher Retirement – Instructional	5,246,545	5,621,438	5,623,971	2,533	0.05%
Group Life Insurance – Instructional	158,733	172,588	171,662	-926	-0.54%
Homebound	80,966	79,132	47,416	-31,716	-40.08%
Special Ed. Regular Program Payments	1,143,179	1,398,940	1,398,940	0	0.00%
Adult Basic Ed. – Regional Jail	100,481	107,000	115,000	8,000	7.48%
Vocational Equipment	26,480	30,000	30,000	0	0.00%
Vocational Occupational – Tech Ed	95,270	125,643	121,750	-3,893	-3.10%
Virtual Virginia	170	0	0	0	0.00%
CTE High Demand	20,689	25,000	25,000	0	0.00%
CTE STEM – H	8,293	15,000	15,000	0	0.00%
Workplace Readiness Skill	5,117	0	5,119	5,119	100.00%
Special Ed. – Foster Child	83,439	122,365	89,276	-33,089	-27.04%
At-Risk Students	670,357	1,074,652	1,389,737	315,085	29.32%
K-3 Initiative	812,100	868,273	722,098	-146,175	-16.84%
VPI Initiative	208,447	223,181	324,082	100,901	45.21%
Ed Technology Funds	518,000	544,000	544,000	0	0.00%
School Security Equipment Grant	6,295	0	0	0	0.00%
Early Reading Intervention	267,473	269,851	254,859	-14,992	-5.56%
Supplemental Lottery Per Pupil	3,057,783	3,048,807	3,221,129	172,322	5.65%
ESL Funds	565,124	696,907	750,847	53,940	7.74%
Medicaid Reimbursements	198,850	130,000	130,000	0	0.00%
Industry Certification	28,634	30,000	30,000	0	0.00%
ISAEP Funding	25,159	25,159	25,159	0	0.00%
Other State Funds	32,018	2,363,506	2,111,814	-251,692	-10.80%
Compensation Supplement	2,392,160	0	2,722,327	2,722,327	100.00%
SOL Algebra Readiness	124,674	140,577	140,780	203	0.14%
Mentor Teacher Program	8,005	8,005	9,455	1,450	18.11%
Project Graduation	25,243	28,331	28,331	0	0.00%
National Board Certified Bonus	50,000	50,000	50,000	0	0.00%
Teacher Recruitment Bonus	3,000	0	0	0	0.00%
Middle School Teacher Corps	20,000	20,000	20,000	0	0.00%
Career Switcher Program	1,000	0	0	0	0.00%
<b>TOTAL</b>	<b>\$82,997,559</b>	<b>\$86,932,369</b>	<b>\$90,853,321</b>	<b>\$3,920,952</b>	<b>4.51%</b>

The FY 2022 adopted budget of \$90.8 million includes \$3.9 million in additional state revenue compared to the FY 2021 adopted budget. The increase is primarily due to the state's share of a five percent salary increase for instructional and support staff.

<b>Categorical Aid - Federal</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Title I	\$1,387,365	\$1,450,000	\$1,650,724	\$200,724	13.84%
Federal Land Use	3,006	5,000	5,000	0	0.00%
Title VI-B	2,515,701	2,869,000	2,719,279	-149,721	-5.22%
Vocational Education Basic Programs	169,635	165,091	172,940	7,849	4.75%
Other Federal Aid	0	200,000	4,802,513	4,602,513	2301.26%
Title VI-B IDEA Preschool	48,667	49,211	49,211	0	0.00%
Preschool Grant	43,967	0	0	0	0.00%
Title IV Part A Student Support	150,609	104,043	106,061	2,018	1.94%
Title III – LEP/Immigrant	89,057	110,590	90,846	-19,744	-17.85%
Title II – Class Size/Teacher Quality	409,502	425,606	468,049	42,443	9.97%
Title I – D – Negligent/Delinquent	46,535	61,251	120,055	58,804	96.00%
<b>TOTAL</b>	<b>\$4,864,044</b>	<b>\$5,439,792</b>	<b>\$10,184,678</b>	<b>\$4,744,886</b>	<b>87.23%</b>

Federal Government revenues provide funding support for restricted programs for economically disadvantaged and special needs students. Other federal revenue includes an estimated \$4.6 million in Coronavirus Aid, Relief, and Economic Security Act (CARES) funds to help mitigate the spread of COVID-19 so students can return to in-person learning five days per week. CARES funds also provide instruction remediation to address learning loss.

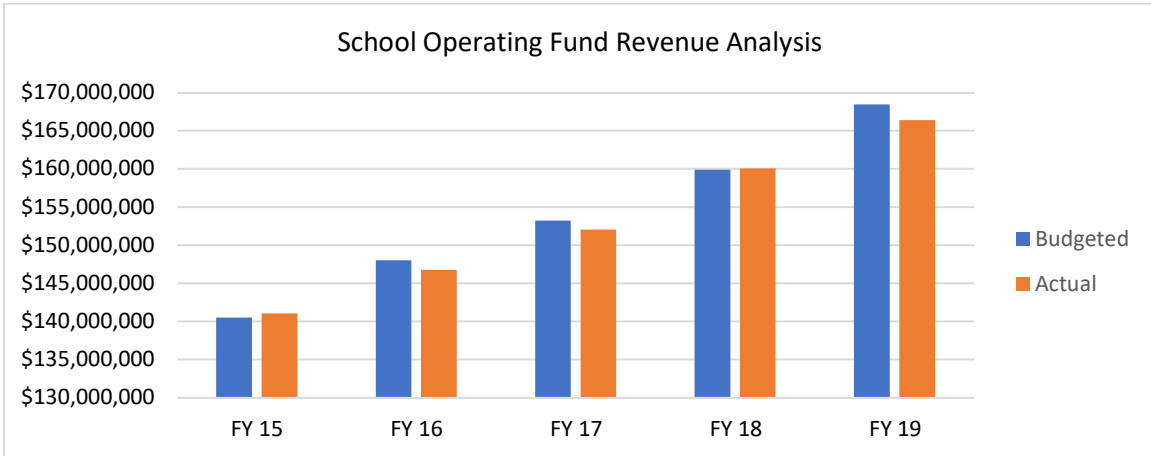
<b>Non-Revenue Receipts</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
Carry Forward Funds – Prior Year	\$347,857	\$0	\$0	\$0	0.00%
Outstanding Encumbrances	255,545	0	0	0	0.00%
<b>TOTAL</b>	<b>\$573,402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

<b>Transfers</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
General Operating Fund	\$86,445,165	\$88,307,934	\$92,891,547	\$4,583,613	5.19%
<b>TOTAL</b>	<b>\$86,445,165</b>	<b>\$88,307,934</b>	<b>\$92,891,547</b>	<b>\$4,583,613</b>	<b>5.19%</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$92,891,547, an increase of \$4.6 million compared to FY 2021.

<b>Total School Operating Fund</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Adopted</b>	<b>Changes FY21 to FY22</b>	
<b>FUND TOTAL</b>	<b>\$</b>	<b>\$181,760,421</b>	<b>\$</b>	<b>\$</b>	<b>%</b>

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



Source: Annual Comprehensive Financial Report

Actual School Operating revenues average about 0.47% below budgeted amounts over the last five years.

## SCHOOL CAPITAL PROJECTS FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Year	\$1,300,000	\$700,000	\$1,000,000	\$300,000	43.00%
Outstanding Encumbrances	589,268	0	0	0	0.00%
TOTAL	1,889,268	700,000	1,000,000	300,000	43.00%
<b>Transfers</b>					
General Operating Fund	0	3,715,900	0	-3,715,900	-100.00%
County Capital Fund	5,040,663	0	0	0	0.00%
TOTAL	5,040,663	3,715,900	0	-3,715,900	-100.00%
<b>FUND TOTAL</b>	<b>\$6,929,931</b>	<b>\$4,415,900</b>	<b>\$1,000,000</b>	<b>-\$3,415,900</b>	<b>-77.35%</b>

The Capital Projects Fund for FY 2022 includes \$1,000,000 in the anticipated carry forward amount for facilities projects begun but not finished in the prior year.

## SCHOOL DEBT SERVICE FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Categorical Aid – State</b>					
Other State Funds	\$304,896	\$298,860	\$352,912	\$54,052	18.09%
TOTAL	304,896	298,860	352,912	54,052	18.09%
<b>Categorical Aid – Federal</b>					
Federal Stimulus Act - QSCB	279,948	275,782	275,782	0	0.00%
TOTAL	279,948	275,782	275,782	0	0.00%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	31,896	297,059	191,994	-105,065	-35.37%
TOTAL	31,896	297,059	191,994	-105,065	-35.37%
<b>Transfers</b>					
General Operating Fund	16,248,300	17,085,531	18,076,918	991,387	5.80%
TOTAL	16,248,300	17,085,531	18,076,918	991,387	5.80%
<b>FUND TOTAL</b>	<b>\$16,865,040</b>	<b>\$17,957,232</b>	<b>\$18,897,606</b>	<b>\$940,374</b>	<b>5.24%</b>

Revenues from the County government to support the School Debt Service Fund increased by \$991,387 for FY 2022 due to debt obligations on Jordan Springs Elementary School and the replacement Robert E. Aylor Middle School.

## SCHOOL TEXTBOOK FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$12,787	\$20,000	\$5,000	-\$15,000	-75.00%
TOTAL	12,787	20,000	5,000	-15,000	-75.00%
<b>Charges for Services</b>					
Sale of Used Books	472	6,500	6,500	0	0.00%
TOTAL	472	6,500	6,500	0	0.00%
<b>Recovered Costs</b>					
Textbooks Furnished Free	841,202	883,240	878,500	-4,740	-0.54%
TOTAL	841,202	883,240	878,500	-4,740	-0.54%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,932,045	864,136	1,243,773	379,637	43.93%
TOTAL	1,932,045	864,136	1,243,773	379,637	43.93%
<b>Transfers</b>					
School Operating Fund Local Match	537,365	1,097,364	615,548	-481,816	-43.91%
TOTAL	537,365	1,097,364	615,548	-481,816	-43.91%
<b>FUND TOTAL</b>	<b>\$3,323,871</b>	<b>\$2,871,240</b>	<b>\$2,749,321</b>	<b>-\$121,919</b>	<b>-4.25%</b>

The state determines textbook adoption schedules for school divisions. State funds are based on a per pupil amount calculated by the local composite index for the state share. There is a local required match for textbooks.

## SCHOOL PRIVATE PURPOSE FUNDS REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$5,681	\$5,000	\$5,000	\$0	0.00%
Donations and Grants	228,184	166,000	166,000	0	0.00%
TOTAL	233,865	171,000	171,000	0	0.00%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	444,948	329,000	379,000	50,000	15.20%
TOTAL	444,948	329,000	379,000	50,000	15.20%
<b>FUND TOTAL</b>	<b>\$678,813</b>	<b>\$500,000</b>	<b>\$550,000</b>	<b>\$50,000</b>	<b>10.00%</b>

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

## SCHOOL NUTRITION SERVICES FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$12,679	\$27,552	\$2,000	-\$25,552	-92.74%
TOTAL	12,679	27,552	2,000	-25,552	-92.74
<b>Charges for Services</b>					
Charges for Services - Meals	1,759,891	2,719,773	2,493,214	-226,559	-8.33%
TOTAL	1,759,891	2,719,773	2,493,214	226,559	-8.33%
<b>Miscellaneous</b>					
Miscellaneous	61,017	71,451	71,711	260	0.36%
TOTAL	61,017	71,451	71,711	260	0.36%
<b>Categorical Aid – State</b>					
School Food Services - State	112,328	115,090	118,911	3,821	3.32%
TOTAL	112,328	115,090	118,911	3,821	3.32%
<b>Categorical Aid – Federal</b>					
Meal Reimb. Operations - Federal	2,615,295	3,042,650	3,533,726	491,076	16.14%
TOTAL	2,615,295	3,042,650	3,533,726	491,076	16.14%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,784,819	1,575,228	1,577,904	2,676	0.17%
Transfers from Other Funds	39,717	30,000	30,000	0	0.00%
TOTAL	1,824,536	1,605,228	1,607,904	2,676	0.17%
<b>FUND TOTAL</b>	<b>\$6,385,746</b>	<b>\$7,581,744</b>	<b>\$7,827,466</b>	<b>\$245,722</b>	<b>3.24%</b>

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

## CONSOLIDATED SERVICES FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Charges for Services</b>					
Frederick County – building services	\$11,104	\$15,000	\$15,000	\$0	0.00%
FCPS – vehicle services	2,461,010	2,927,116	2,927,116	0	0.00%
Other agencies – vehicle services	380,691	516,870	516,870	0	0.00%
Other Funds	521	141,014	141,014	0	0.00%
TOTAL	2,853,326	3,600,000	3,600,000	0	0.00%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	426,373	0	0	0	0.00%
TOTAL	426,373	0	0	0	0.00%
<b>FUND TOTAL</b>	<b>\$3,279,649</b>	<b>\$3,600,000</b>	<b>\$3,600,000</b>	<b>\$0</b>	<b>0.00%</b>

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

## NREP OPERATING FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$3,472	\$0	\$0	\$0	0.00%
TOTAL	3,472	0	0	0	0.00%
<b>Charges for Services</b>					
Tuition – Private Day School	4,080	0	0	0	0.00%
TOTAL	4,080	0	0	0	0.00%
<b>Recovered Costs</b>					
Billings to Localities	5,515,045	5,658,476	5,888,217	229,741	4.06%
TOTAL	5,515,045	5,658,476	5,888,217	229,741	4.06%
<b>Categorical Aid – State</b>					
State – Educational Tech. Funds	26,000	26,000	26,000	0	0.00%
TOTAL	26,000	26,000	26,000	0	0.00%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	166,885	567,437	300,000	-267,331	-47.11%
TOTAL	166,885	567,437	300,000	-267,331	-47.11%
<b>FUND TOTAL</b>	<b>\$5,715,482</b>	<b>\$6,251,913</b>	<b>\$6,214,217</b>	<b>-\$37,696</b>	<b>-0.60%</b>

## NREP TEXTBOOK FUND REVENUES

	2019-20 Actual	2020-21 Adopted	2021-22 Adopted	Changes FY21 to FY22	
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$201	\$0	\$0	\$0	0.00%
TOTAL	201	0	0	0	0.00%
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	40,255	10,000	10,000	0	0.00%
Transfers from Other Funds	0	10,000	10,000	0	0.00%
TOTAL	40,255	20,000	20,000	0	0.00%
<b>FUND TOTAL</b>	<b>\$40,456</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.00%</b>

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

## **FUND BALANCE ANALYSIS**

### **General Fund**

Fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments, or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When fund balance resources are available for a specific purpose in more than one classification, it is generally the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the Board of Supervisors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes) or other official to which the Board has delegated authority to assign amounts including but limited to the County Administrator and the Director of Finance.



The following is a detail of General Fund balance at June 30, 2020:

<b>Category</b>	<b>General Fund</b>
<b>Nonspendable:</b>	
Prepaid Expenditures	\$4,069
Total Nonspendable	<u>4,069</u>
<b>Restricted:</b>	
PEG Grant	457,784
Courthouse ADA Fees	487,961
Animal Shelter	1,234,020
Proffers	7,851,966
Total Restricted	<u>10,031,731</u>
<b>Committed:</b>	
General Government - various	695,241
Education	1,397,458
E-Summons	199,482
Sheriff	1,000
VDOT Revenue Sharing	436,270
Parks and Recreation	20,280
Total Committed	<u>2,749,731</u>
<b>Assigned:</b>	
Conservation Easement	4,780
Total Assigned	<u>4,780</u>
<b>Unassigned</b>	\$55,839,926
<b>Total Fund Balance</b>	<u>\$68,630,237</u>

As shown above, unassigned fund balance on June 30, 2020 was \$55,839,926.

Below are summary projections for the end of fiscal years 2021 and 2022, and a detail analysis of actual fund balance of June 30, 2017 through June 30, 2020 is on the following page.

	Estimate FY 2021	Plan FY 2022
Fund Balance, Beginning of Year	\$46,647,526	\$42,931,626
Revenue Sources/Transfers	197,322,231	209,706,798
Expenditures/Transfers	(201,038,131)	(209,706,798)
Fund Balance, End of Year	<u>\$42,931,626</u>	<u>\$42,931,626</u>

<b>General Fund</b>				
	ACTUAL FY 2017	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020
Fund Balance, Beginning of Year	\$54,630,048	\$62,181,777	\$58,333,576	\$63,864,244
<b>REVENUES</b>				
General Property Taxes	99,929,131	107,522,001	113,629,440	120,543,325
Other Local Taxes	34,425,677	35,918,445	36,634,376	39,526,349
Permits, Fees, & Licenses	2,422,501	2,294,004	2,188,705	2,285,194
Fines & Forfeitures	468,331	299,419	313,896	248,111
Use of Money & Property	297,082	665,536	1,272,035	998,794
Charges for Services	2,780,201	2,822,424	3,003,141	2,344,290
Miscellaneous	979,383	372,128	363,934	156,935
Recovered Costs	3,412,859	3,431,929	3,422,092	7,948,509
Intergovernmental	24,758,870	25,141,167	25,677,758	26,164,055
<b>TOTAL REVENUE</b>	<b>169,474,035</b>	<b>178,467,053</b>	<b>186,505,377</b>	<b>200,215,562</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	9,606,162	9,906,318	11,060,111	13,652,684
Judicial Administration	2,655,729	2,604,293	2,962,088	2,931,762
Public Safety	32,574,607	38,683,668	39,152,979	41,395,357
Public Works	4,587,590	5,678,157	5,432,118	6,291,241
Health and Welfare	8,502,037	9,011,927	9,422,160	9,959,363
Community College	78,819	76,320	81,080	81,308
Education – Public School System	74,298,082	81,630,162	85,327,387	83,349,189
Parks, Recreation, & Cultural	6,110,877	6,497,972	7,346,862	7,625,553
Community Development	2,386,464	3,993,886	2,155,810	2,123,758
Debt Service - County	2,227,060	2,246,754	2,257,231	2,268,063
<b>TOTAL EXPENDITURES</b>	<b>143,027,427</b>	<b>160,329,457</b>	<b>165,197,826</b>	<b>169,678,278</b>
<b>OTHER FINANCING SOURCES (uses)</b>				
Issuance of capital lease	--	--	449,291	--
Transfers In	--	9,814	52,896	3,783,655
Transfers Out	(18,894,879)	(21,995,611)	(16,279,070)	(29,554,946)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(18,894,879)</b>	<b>(21,985,797)</b>	<b>(15,776,883)</b>	<b>(25,771,291)</b>
<b>Fund Balance, End of Year</b>	<b>\$62,181,777</b>	<b>\$58,333,576</b>	<b>\$63,864,244</b>	<b>\$68,630,237</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends, at a minimum, that unassigned fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted FY 2021 budget, unassigned fund balance will be within this recommended range. An unassigned general fund balance needs to be maintained to assure sufficient cash flows. Since the County collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay County obligations and maintain bond ratings for future borrowings.

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

Type of Fund	7/1/2021			6/30/2022	
	Total Estimated Unassigned Fund Balance, Beg. of Year (a)	Revenue Sources (a)	Expenditures/ Transfers Out	Total Estimated Unassigned Fund Balance, End of Year (a)	% Change
General	\$46,647,526	\$209,706,798	(\$209,706,798)	\$46,647,526	0.00%
Regional Jail	5,331,610	23,247,068	(25,643,264)	2,935,414	-44.94%
Landfill	31,062,756	8,607,647	(11,263,660)	28,406,743	-8.55%
Division of Court Services	20,640	473,935	(473,935)	20,640	0.00%
Shawneeland	1,332,304	832,520	(981,768)	1,183,056	-11.20%
Regional Airport	77,542	2,023,033	(2,023,033)	77,542	0.00%
Lake Holiday	3,465,396	779,998	(779,998)	3,465,396	0.00%
EMS Revenue Recovery	359,644	1,984,041	(1,984,041)	359,644	0.00%
EDA	149,356	647,926	(647,926)	149,356	0.00%
School Operating	0	195,177,494	(195,177,494)	0	0.00%
School Capital	1,000,000	0	(1,000,000)	0	-100.00%
School Nutrition Services	162,032	6,249,562	(7,827,466)	45,128	-72.14%
School Debt	191,994	18,503,822	(18,695,816)	0	-100.00%
School Private Purpose	415,969	150,000	(550,000)	15,969	-96.16%
School Textbook	1,338,326	1,505,548	(2,749,321)	94,553	-92.93%
NREP Operating	522,897	5,914,217	(6,214,217)	222,897	-57.37%
NREP Textbook	20,115	10,000	(20,000)	10,115	-49.71%
Consolidated Services	831,187	3,600,000	(3,600,000)	831,187	0.00%

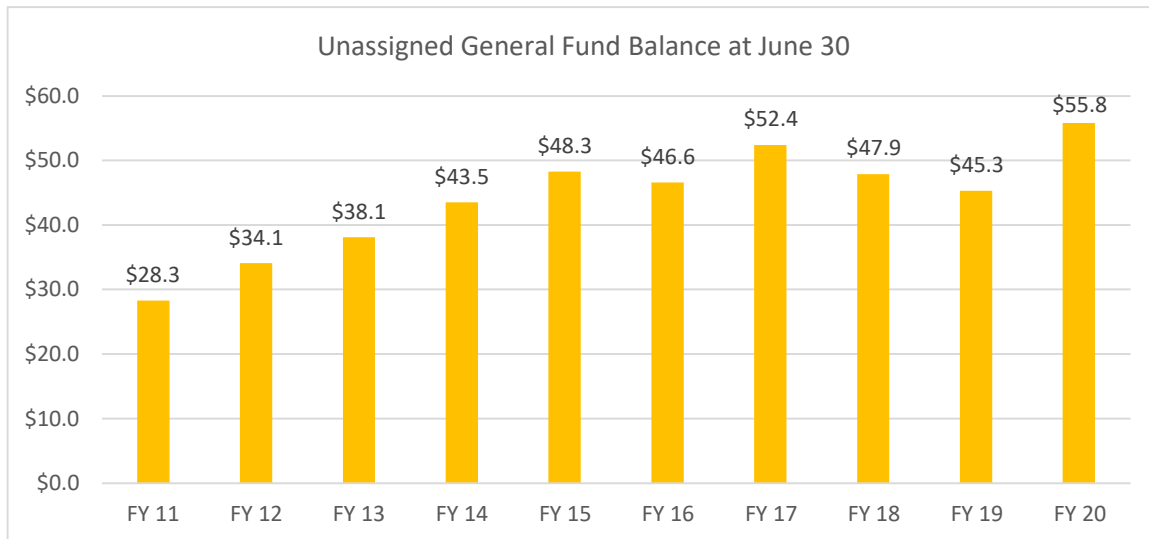
(a) Total includes all categories of fund balance.

The Board of Supervisors adopted an unassigned fund balance policy that maintains a minimum level of two months (17%) of the operating budget. The Board established an additional policy during FY 2020 to transfer amounts greater than 20% to a capital fund. Annually, after year-end information is available, appropriations can be made if funds in unassigned fund balance are greater than 20%.

The Regional Jail budgeted \$2,396,196 to balance the FY 2022 budget. The Regional Jail Board continues to be challenged to maintain a healthy fund balance and recognize the need to limit increasing costs to the local governments in the program. The Landfill continues to carry a large fund balance to fund future cell development and closure costs.

If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain at sufficient GFOA recommended balances.

In FY 2022, the Board of Supervisors balanced the General Fund budget without the use of unassigned fund balance funding. The chart below illustrates unassigned fund balance at June 30 of each fiscal year for the last ten years.



After the preceding fiscal year to the budget is officially closed, staff provided the Board of Supervisors with the balance of unassigned fund balance. At this time, the unassigned fund amount that is greater than 20% of the operating budget, are considered for a supplemental appropriation for capital.

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

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

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

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

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

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

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

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

## **BASIS OF FINANCIAL REPORTING**

The County's current financial statements are presented in two different statements, with two different approaches and view of the County's finances. The government-wide statements provide information on the overall financial status of the County. This method is more comparable to the method used in private industry. The fund financial statements focus on the individual funds of the County government, and are more comparable to the budget, reporting the operations in more detail than the government-wide statements. When presented in one report, both types of statements will give the user a broader basis of comparison and enhance the County's accountability.

### **Government-Wide Statements:**

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies. These statements are designed to provide a broad overview of the County's finances and include all assets and liabilities using the accrual method of accounting. All of the year's revenue and expenses are taken into account regardless of when cash is received or paid.

The two government-wide statements, the Statement of Net Position and the Statement of Activities, report the County's net position and changes in it. The County's net position can be thought of as the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources, which is one way to measure the County's financial position. Over time, increases and decreases in net position can be one indicator that the County's financial health is improving or deteriorating.

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. As discussed earlier, the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources is reported as net position. Net position is presented in three categories: invested in capital assets-net of related debt, restricted, and unrestricted. To accurately use changes as an indicator of the County's financial health, the factors that contribute to the increases and decreases must be analyzed. Other factors such as the County's tax rate and the condition of other capital assets must also be considered when using the Statement of Net Position as a financial indicator.

The Statement of Activities provides information on how the net position changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net position are recognized when an event occurs, regardless of the timing of cash. This will result in revenues and expenses being reported in this statement for some items that will not impact cash flow until a later time in another fiscal period.

The Statement of Net Position and the Statement of Activities are divided into the following types of activities:

- **Governmental Funds:** These activities are supported primarily by property taxes and report the County's basic services such as general administration, public safety, parks and recreation, and community development.
- **Business-Type Activities:** These activities charge fees to customers to help cover the costs of the service. The County's landfill fund is a business type activity.

- **Component Units:** The Frederick County Public Schools and Economic Development Authority are component units of the County. Component units are legally separate but are reported since the County is financially accountable and provide funding for them.

### **Fund Financial Statements:**

Fund financial statements are the traditional governmental financial statements. They focus on the County's most significant funds instead of the County as a whole. The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

The County has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the County's basic services. The governmental funds are essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year. It provides the reader a short-term view of the financial position. Since the information provides a narrow focus, the government-wide statements will provide additional information.
2. **Proprietary Funds:** Frederick County maintains two types of proprietary funds: Enterprise Funds and Internal Service Funds. Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like government-wide statements, provide both long and short-term financial information.

Enterprise Funds report the same functions as the business-type activities in the government-wide financial statements. Internal Service Funds account for the goods and services provided by one department or agency to other departments or agencies of the County.

3. **Fiduciary Funds:** Fiduciary Funds are used to report assets held in trustee or agency capacity for others and cannot be used to support the government's own programs. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose.
  - Frederick County has several private purpose trust funds. These funds are restricted to build a chapel, provide textbooks for indigent students, and to provide scholarships to deserving students.
  - Frederick County has seven agency funds. These funds include entities for which the County has assumed fiscal agency status: The Northwestern Regional Adult Detention Center and the Winchester Regional Airport.

# A Profile of Frederick County

## History

English ownership of Frederick County was originally by the Virginia Company but was taken over by the Crown in 1624. By the 1650's, various traders, trappers, and explorers were coming to the Shenandoah Valley. Some of the earliest settlers were Quakers who built the Hopewell Friends Meeting House which stands near Clear Brook in Frederick County. These settlers were attracted by the fertile soils and the abundant forest and water resources.



Frederick County was created from western Orange County by the House of Burgesses on December 21, 1738 and was named after the Prince of Wales. James Wood, County Surveyor for Orange County, platted a town at the county seat, which he named Winchester, after his birthplace. Eventually, eleven other counties would be created from the 3,824 square miles included in the original Frederick County.

During the late eighteenth and early nineteenth centuries, life in the Frederick County area centered around small family farms. During this period, wheat production became the center of the local economy, along with cattle production. In 1820, there were fifty flour mills in Frederick County along with numerous sawmills, tanneries, and other business activities.

Economic life was centered around Winchester and other local towns including Stephens City, Middletown, Kernstown, Gainesboro, and Gore. There were a large number and diversity of craftsmen and merchants in these towns. The strongest influence on the local economy was the Great Wagon Road, which later became Route 11 and which carried settlers and travelers from Philadelphia, south through the Valley and to the west. Activity associated with this road made Winchester one of the largest towns in western Virginia.

Frederick County played a significant part in the Civil War. The northern Shenandoah Valley supplied food, livestock, horses, and soldiers to the southern cause. The Valley was also important because of its strategic location in relation to Washington, D. C. The town of Winchester changed hands about 70 times, an average of once every three weeks for the four-year duration of the war.

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

There was a tremendous building boom in the county during the period of 1880-1900. New communities were also formed as a consequence of newer, more advanced transportation systems including the automobile and railroad. Among the communities that experienced growth during this period were Meadow Hills, Hayfield, Gore, Mountain Falls, Mount Williams, Gravel Springs, Gainesboro, Albin, Brucetown, White Hall, and Armel.

Industrial activity slowly resumed after the Civil War. According to one source, by 1890, Frederick County had 37 mills, eight woolen factories and mills, a steam elevator, two iron foundries, four glove



factories, a boot and shoe factory, ten broom factories, four tanneries, a large paper mill, three newspapers, a book bindery, eight cigar factories, three marble yards, and two furniture factories.

In the early twentieth century, there was rapid industrial growth in Frederick County. There was a phenomenal rise in apple production, with apples replacing wheat as the primary cash crop. Many new facilities were developed relating to apple production and processing. Later in the twentieth century, the local economy had diversified to include a range of different industrial activities. Activities continue to be based on the accessibility of the area and on north-south travel along the route that was once the Great Wagon Road and is now Route 11 and Interstate 81.

**Historic Preservation**

There are quite a few historic sites in Frederick County. The following sites are listed on both the Virginia Landmarks Register and the National Register of Historic Places.

Belle Grove and Cedar Creek Battlefield	Cleridge
Crumley-Lynn Lodge House	Fort Collier
Fort Colvin	Frederick County Poor Farm
High Banks	Homespun
Hopewell Friends Meeting House	John Hite House
Long Meadow	Middletown Historic District
Millbank	Monte Vista
Newtown-Stephensburg Historic District	Old Forge Farm
Old Stone Church	Opequon Historic District
Opequon Presbyterian Church	Rose Hill Farm
St. Thomas Chapel	Springdale
Springdale Mill Complex	Sunrise
Thorndale Farm	Valley Mill Farm
Willa Cather Birthplace	Willow Shade

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

Battlefields:

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

Fortifications/Entrenchments:

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



Third Battle of Winchester

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

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

### Physical Characteristics

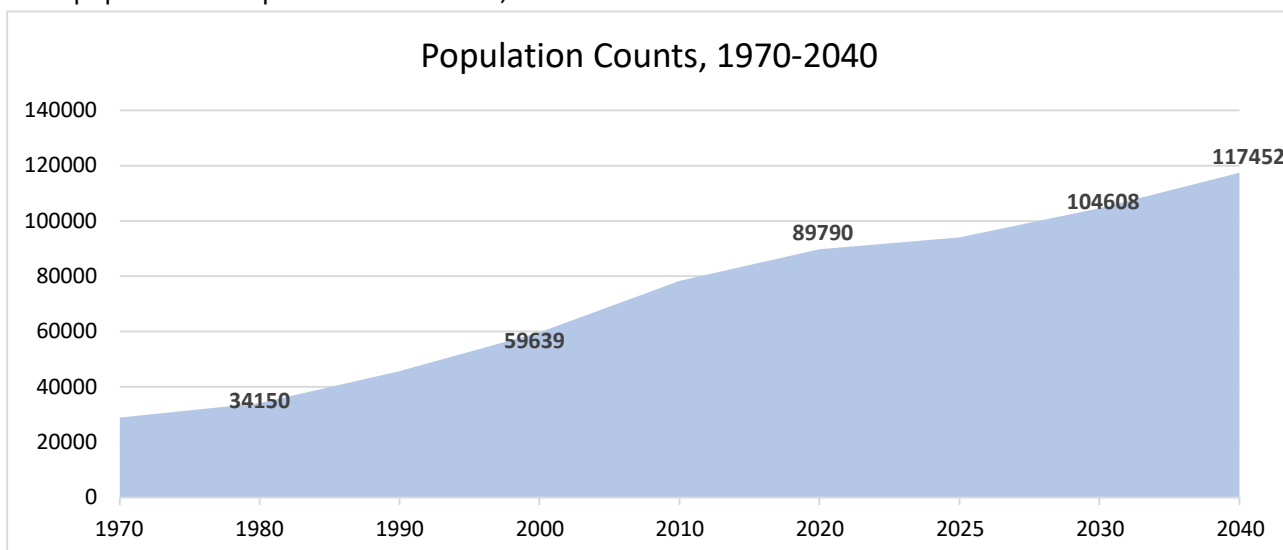
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend to be dense and not well suited for intensive agriculture or septic drainfields. Much of the land is used either as pasture land or is developed for residential or urban uses. Much of the sewered suburban development in the County is in this area.

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

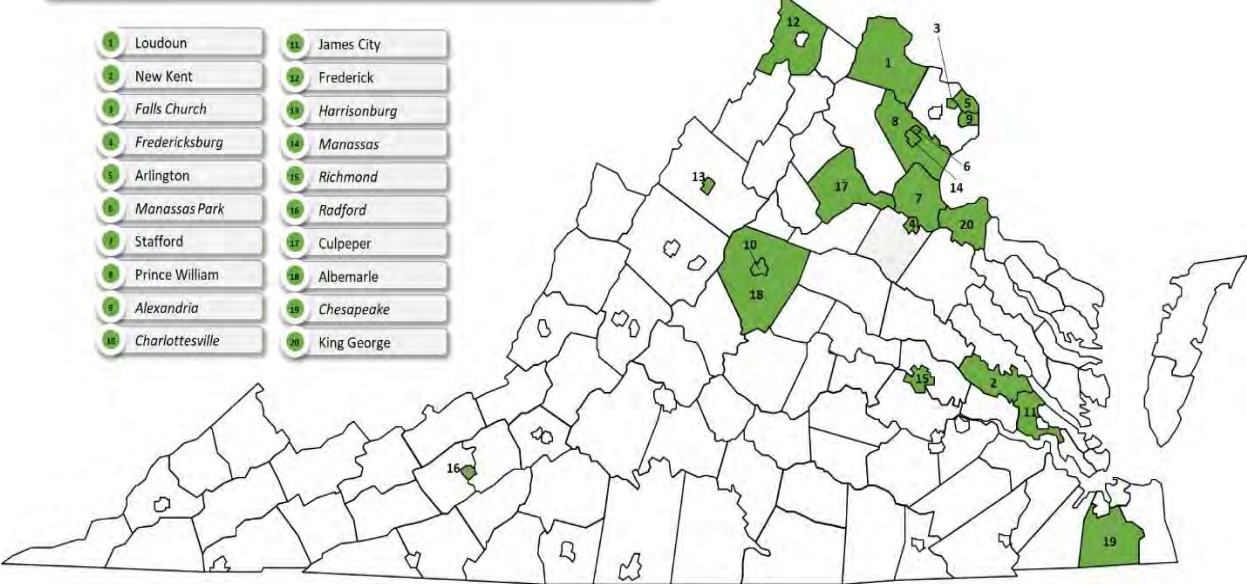
The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone, and limestone formations. This area consists of alternating valleys and ridges that run north-south through the County. Most of the area is forested. The ridges tend to be very steep, and the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

### Population

According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. The current population estimate (2020) is 89,790. By 2030, it is projected that the population of Frederick County will be approximately 104,608 and by 2040 the population is expected to reach 117,452.



**Top-20 FASTEST GROWING LOCALITIES**  
(2010 - 2020)



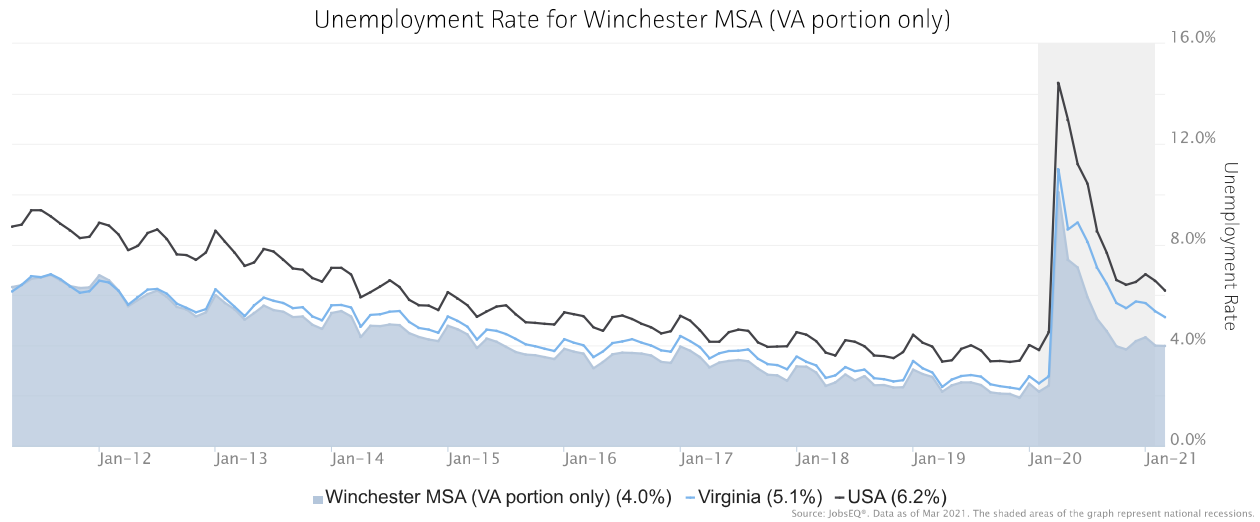
Of 133 localities in Virginia, Frederick County has been the 12<sup>th</sup> fastest growing locality in Virginia over the last ten years.

**Employment Trends**

Frederick County had a total of 35,782 jobs in the fourth quarter of 2020 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,048 workers in the fourth quarter of 2020. Of individuals aged 25 to 64 in Frederick County, 28.8% have a bachelor’s degree or higher which compares with 33.5% in the nation.

Industry	# of Employees	%
Manufacturing	6,048	16.9%
Transportation and Warehousing	4,197	11.7%
Retail Trade	3,615	10.1%
Education Services	3,071	8.6%
Construction	2,881	8.1%
Finance and Insurance	2,306	6.4%
Public Administration	2,106	5.9%
Accommodation and Food Services	2,009	5.6%
Admin, Support, & Waste Management & Remediation Services	1,933	5.4%
Health Care and Social Assistance	1,683	4.7%
Other Services (except Public Administration)	1,338	3.7%
Wholesale Trade	1,139	3.2%
Professional, Scientific, and Technical Services	1,068	3.0%
Management of Companies and Enterprises	567	1.6%
Agricultural, Forestry, Fishing and Hunting	431	1.2%
Arts, Entertainment, and Recreation	389	1.1%
Real Estate and Rental and Leasing	338	0.9%
Utilities	288	0.8%
Information	208	0.6%
Mining, Quarrying, and Oil and Gas Extraction	96	0.3%
Unclassified	71	0.2%

Unemployment rates for Frederick County have paralleled those of Virginia. Unemployment rates have rallied back to pre-COVID-19 conditions. As of May 2021, Frederick County’s unemployment rate was 4.0% compared to 4.1% in January 2021. Virginia’s rate was 5.1% in May 2021 compared to 5.7% in January 2021. The United States unemployment rate was 6.2% in May 2021 compared to 6.8% in January 2021.



### Public School System

Frederick County Public Schools (FCPS), the 21<sup>st</sup> largest school division in Virginia, is composed of twelve elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program, that provides services to some of its special education population. FCPS also serves 72 prekindergarten students at four elementary schools. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school division also provides building maintenance services for the county government office buildings and the regional library. The transportation facility provides vehicle maintenance services and fuel to county agencies as well as the school division.

In the fall of 2020 (school year 2020-2021), student enrollment was 13,610 representing a decrease of 305 students compared to a year earlier. The decrease in student enrollment is due to the COVID-19 pandemic. Prior to the pandemic, FCPS student enrollment grew by 823 or 6.3 percent in five years to a peak of 13,915 students in school year 2019-2020. Student enrollment is expected to grow above the pre-pandemic peak as in-person instruction returns in school year 2021-2022. The structure of the school division is designed to support the needs of the 14,137 students projected for the school year 2021-2022. Growth in the Frederick County community brings challenges to the school system. Those challenges include additional space, class sizes, textbooks, instructional materials, teaching staff, and custodial staff. Frederick County will continue to require the construction of additional space to address student capacity for the foreseeable future.

FCPS Student Membership							
Fiscal Year	PS	PK	Grades K-5	Grades 6-8	Grades 9-12	Total	Change
2014-15	--	--	5,939	3,063	4,090	13,092	47
2015-16	74	--	5,884	3,029	4,179	13,166	74
2016-17	78	--	5,934	3,109	4,203	13,324	158
2017-18	69	54	5,951	3,199	4,294	13,567	243
2018-19	76	54	5,972	3,249	4,294	13,645	78
2019-20	83	54	6,086	3,354	4,338	13,915	270
2020-21*	68	48	5,704	3,313	4,477	13,610	-305
Membership Projections							
2021-22	69	72	6,001	3,286	4,709	14,137	527
2022-23	72	72	6,163	3,193	4,724	14,224	87
2023-24	75	72	6,280	3,180	4,750	14,357	133
2024-25	78	72	6,420	3,208	4,694	14,472	115

PS – special needs preschool      PK – prekindergarten

FCPS realized a temporary decline in student enrollment due to the COVID-19 pandemic. Student enrollment is expected to grow to 14,137 when in-person learning returns to five days per week in school year 2021-22. This change is a projected increase of 222 students compared to the peak pre-pandemic student enrollment of 13,915.

Based on actual FY 2020 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 1.13% lower than the state average.

Cost Per Pupil Comparison							
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Winchester City	12,126	12,587	12,724	13,057	13,638	14,091	14,098
Clarke County	10,456	11,096	11,253	11,631	12,034	12,250	12,712
Warren County	9,649	9,900	9,741	10,182	10,625	11,176	11,370
Loudoun County	12,611	12,915	13,549	14,317	14,551	15,277	16,106
Shenandoah County	9,561	10,137	10,377	10,737	11,108	11,619	12,150
Fauquier County	11,920	12,173	12,479	12,567	12,891	13,782	13,546
<b>Frederick County</b>	<b>10,387</b>	<b>11,009</b>	<b>11,401</b>	<b>11,823</b>	<b>12,411</b>	<b>12,889</b>	<b>13,091</b>
State Average	11,242	11,523	11,745	12,171	12,548	12,931	13,241
Regional Average	10,973	11,402	11,646	12,045	12,465	13,012	13,296

Source: Virginia Department of Education, Superintendent's Annual Report

## Quality of Life

### Higher Education

Lord Fairfax Community College (LFCC) is a comprehensive, public institution with campuses located in Frederick County, Fauquier County, and Page County and offers more than 75 associate degree and certificate programs in a wide variety of disciplines, in addition to providing access to bachelor's, master's, and doctoral degree programs offered on site by a four-year institution. LFCC also serves the business community by offering workforce preparation programs for employees and employers. LFCC serves more than 7,600 unduplicated credit students and more than 10,450 individuals in professional development and business and industry courses annually.

Shenandoah University offers more than 200 academic programs of study and has a school enrollment of approximately 4,000 students. The schools include Eleanor Wade Custer School of Nursing, Bernard J. Dunn School of Pharmacy, School of Business, School of Health Professions, College of Arts and Sciences, Division of Education & Leadership, Division of Applied Technology, and Shenandoah Conservatory.

There are 22 colleges and universities within a 125 mile radius of Frederick County.

### Cost of Living

The cost of living in Frederick County is about 97.4% of the national average. According to MRIS, the median sold price of housing was \$313,925 in May 2021. This low cost of living in such a close proximity to Washington, D.C. attributes to the attractiveness of the area to many working families.

### Crime

The latest FBI report (data for 2019) gives the crime rate per 100,000 people for the USA as 366.7. The crime rate for the Winchester-Frederick County area was 160.8 in 2019, up from 135.5 in 2018.

### Library Services

Library service is provided to Frederick County through the Handley Regional Library located in downtown Winchester, the Mary Jane and James L. Bowman Library located in Stephens City, and the Clarke County Library located in Berryville. Currently there are 35,766 registered library card holders in Frederick County. During the period of July 1, 2020 through June 30, 2021, Frederick County residents had the following usage:

- traditional checkouts: 319,761;
- electronic (ebooks, audiobooks, music, and magazines) checkouts: 73,436
- documents retrieved from online databases (historical documents, research articles, periodicals): 151,891

### Medical Care

Valley Health Winchester Medical Center, a 495-bed, not-for-profit hospital in Winchester, Virginia, is a regional referral center offering a broad spectrum of services that include diagnostic, medical, surgical, and rehabilitative care. A level II trauma center, Winchester Medical Center is a resource for 500,000 residents in Virginia as well as neighboring West Virginia and Maryland. A Magnet-designated hospital, Winchester Medical Center is also an Advanced Primary Stroke Center, Chest Pain Center, Level 4 Epilepsy Center, and a Level III Neonatal Intensive Care Unit (NICU).

### Parks

Frederick County currently owns and operates two district parks, Clearbrook Park, located in the Stonewall district and Sherando Park, located in the Opequon district. Both parks provide county



Clearbrook Park Exercise Equipment

residents active and passive recreation facilities including multi-use trails, an outdoor swimming pool, playgrounds, picnic areas, fishing, and volleyball. In addition, Sherando Park has soccer, softball, and baseball fields, an eighteen-hole disc golf course, and approximately five miles of mountain bike trails. The Northwest portion of Sherando Park was recently developed and offers an outdoor fitness area, bike park, restrooms, and a paved parking area. An outdoor fitness area was added to Clearbrook Park and opened for use in the Spring of 2021.



Clearbrook Park – Two new sand volleyball courts

Frederick County opened a new softball/baseball complex at Stonewall Park during the summer of 2020. This park provides five athletic fields of various sizes to be used for a combination of youth and adult athletic programs. Opening for the Spring 2020 season will be the addition of two new sand volleyball courts at Clearbrook Park. This is an on-going partnership with the Blue Ridge Volleyball Association.

There are two neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district and Frederick Heights in the Redbud district. A pickleball court was installed at Frederick Heights in the spring of 2020 and has been received with much enthusiasm. Parks and Recreation is currently in the design process for a 25-acre active park on Old Charlestown Road. Funding for Phase I of the Abrams Creek trail corridor has been secured via a grant and is currently in the design phase with construction anticipated to begin in FY 2022.

Frederick County residents enjoy five community centers located inside four Frederick County Public School elementary schools and Sherando High School. Two centers boast fitness equipment while four centers have full court gymnasiums.

Frederick County Parks and Recreation provides approximately 180 recreation programs throughout the year. Programs include basicREC, youth sports, adult sports, fitness, general interest, trips, and senior programs. The department provides three signature special events: Walking in a Winter Wonderland is a month-long celebration of lights at Clearbrook Park, the 4<sup>th</sup> of July Celebration held at Sherando Park, and the Battlefield Half Marathon, the only distance race in the immediate area.

In 2020, the Bowman Library Trail opened for use providing the community with an additional half-mile paved walking trail. An amphitheater will be installed at this same location with construction to begin in the late summer of 2021.

In aligning with the departments' wellness initiatives, Frederick County residents may continue to enjoy the weight rooms located at Sherando and Greenwood Mill Community Centers free of charge along with participating in lap swimming at either pool at no cost.



Bowman Library Trail

Housing

**Housing Types**

# of single family homes: 25,597

# of townhomes: 3,657

# of apartment units: 2,898



28 HUD  
foreclosures as  
of end of May  
2021

- **Average sale price of a home: \$404,945 (April 2021)**
- **Average # of days a house is on the market: 36 (April 2021)**



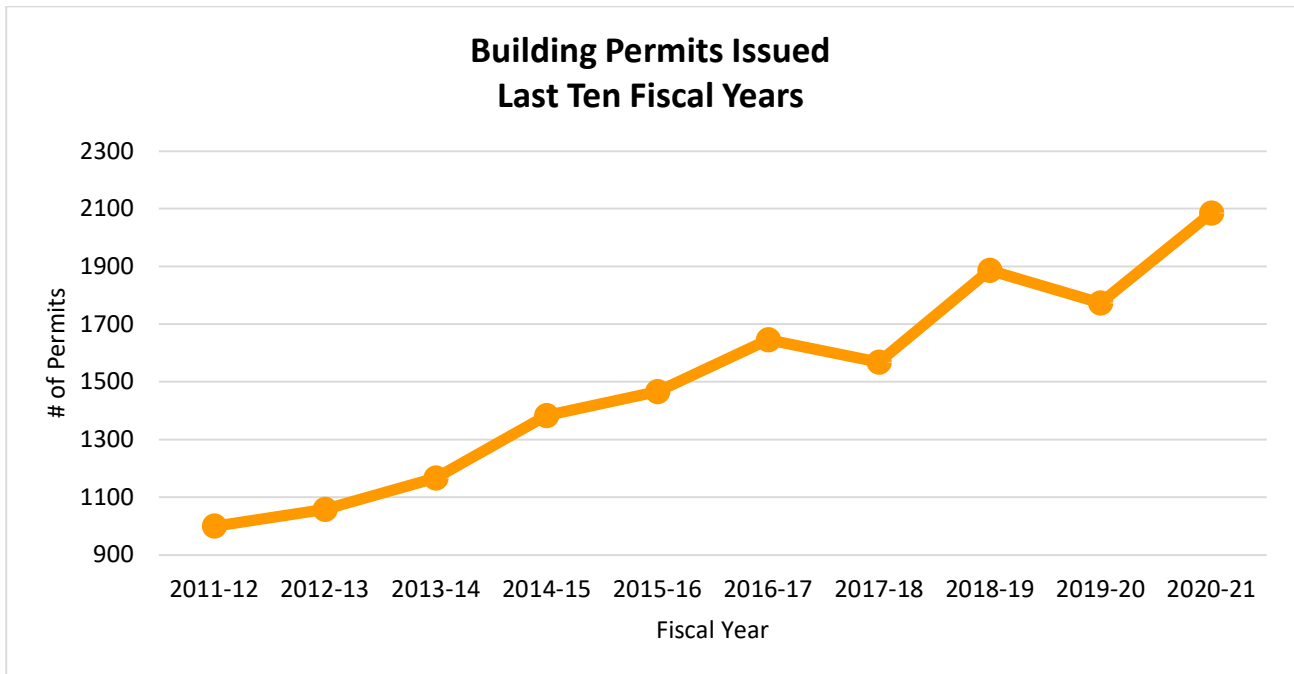


**PROPERTY VALUE AND CONSTRUCTION – FREDERICK COUNTY, VA  
LAST TEN FISCAL YEARS**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
2011-12	238	128,913,347	762	58,500,877	7,636,872,397	786,027,450
2012-13	214	53,220,821	844	74,842,367	7,696,001,678	825,565,280
2013-14	272	126,203,474	894	86,297,300	7,816,092,895	863,762,710
2014-15	230	99,660,910	1,153	135,043,027	8,149,289,029	872,850,680
2015-16	246	74,856,234	1,220	149,274,072	8,534,068,052	891,411,050
2016-17	224	177,202,465	1,422	279,570,276	9,113,604,193	943,594,650
2017-18	136	80,733,916	1,432	195,754,178	9,712,087,084	988,802,200
2018-19	196	73,330,630	1,690	161,981,381	10,245,922,812	1,079,293,250
2019-20	201	137,829,932	1,572	168,762,358	11,045,742,031	1,177,331,100
2020-21	188	68,673,693	1,897	233,535,189	11,453,180,102	1,229,848,750

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

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



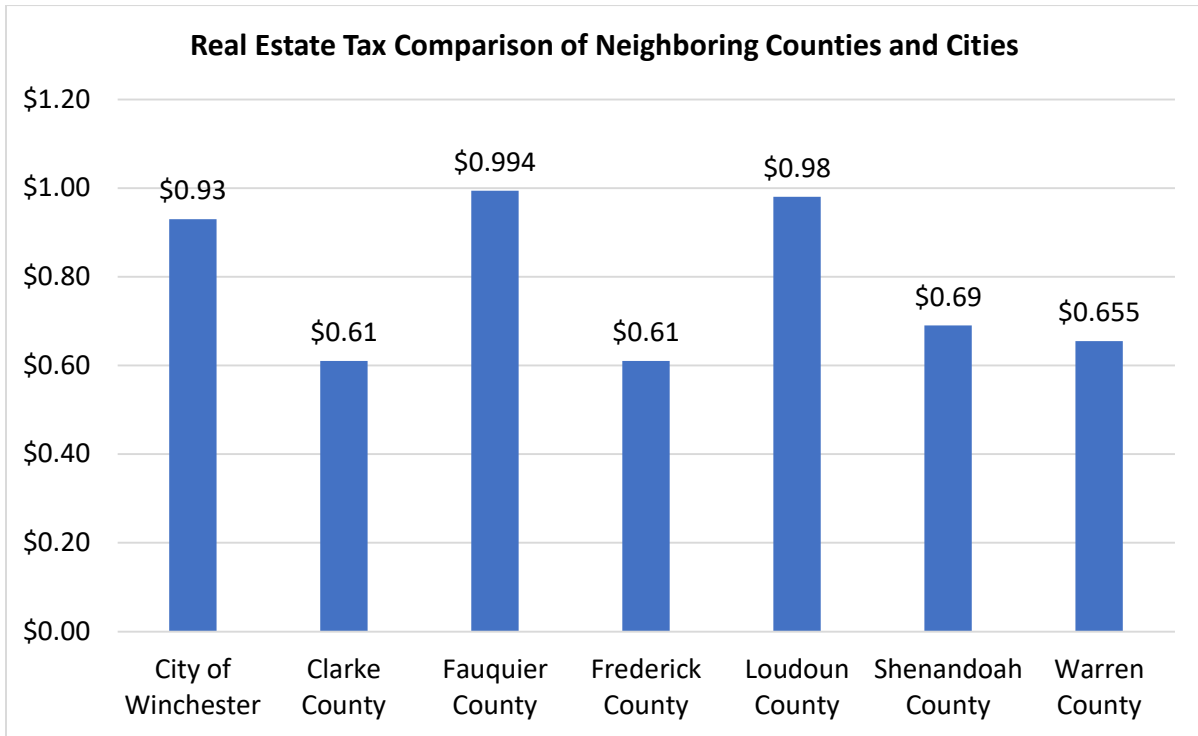
**ASSESSED VALUATION OF ALL TAXABLE PROPERTY – FREDERICK COUNTY, VA  
LAST TEN FISCAL YEARS**

Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
2011-12	7,636,872,397	941,431,693	249,754,319	41,442,635	367,573,433	2,062,067	9,239,136,544
2012-13	7,696,001,678	972,643,615	255,121,648	41,657,061	378,304,245	2,172,968	9,345,901,215
2013-14	7,816,092,895	1,006,173,853	282,244,524	41,946,199	342,658,871	2,194,437	9,491,310,779
2014-15	8,149,289,029	1,066,745,109	315,089,475	41,613,492	367,409,534	2,751,089	9,942,897,728
2015-16	8,531,313,390	1,119,825,165	336,670,936	41,363,812	438,123,088	2,567,006	10,469,863,397
2016-17	9,113,604,193	1,069,481,659	372,087,261	41,640,270	411,242,029	2,239,737	11,010,295,149
2017-18	9,712,087,084	1,267,398,404	394,297,574	42,252,296	446,856,822	1,972,840	11,864,865,020
2018-19	10,245,922,812	1,303,950,734	399,905,501	40,648,192	425,870,977	1,678,857	12,417,977,073
2019-20	11,045,742,031	1,388,113,329	427,162,771	41,571,613	444,856,732	1,582,726	13,349,029,202
2020-21	11,453,180,102	1,485,183,613	410,711,083	40,204,589	420,275,891	1,353,609	13,810,908,887

Source: Frederick County Commissioner of the Revenue Office

<b>PROPERTY TAX RATES – FREDERICK COUNTY, VA LAST TEN CALENDAR YEARS</b>						
Calendar Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
2012	0.585	4.86	2.00	0.585	0.585	0.585
2013	0.585	4.86	2.00	0.585	0.585	0.585
2014	0.585	4.86	2.00	0.585	0.585	0.585
2015	0.56	4.86	2.00	0.56	0.56	0.56
2016	0.60	4.86	2.00	0.60	0.60	0.60
2017	0.60	4.86	2.00	0.60	0.60	0.60
2018	0.61	4.86	2.00	0.61	0.61	0.61
2019	0.61	4.86	2.00	0.61	0.61	0.61
2020	0.61	4.86	2.00	0.61	0.61	0.61
2021	0.61	4.86	2.00	0.61	0.61	0.61

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



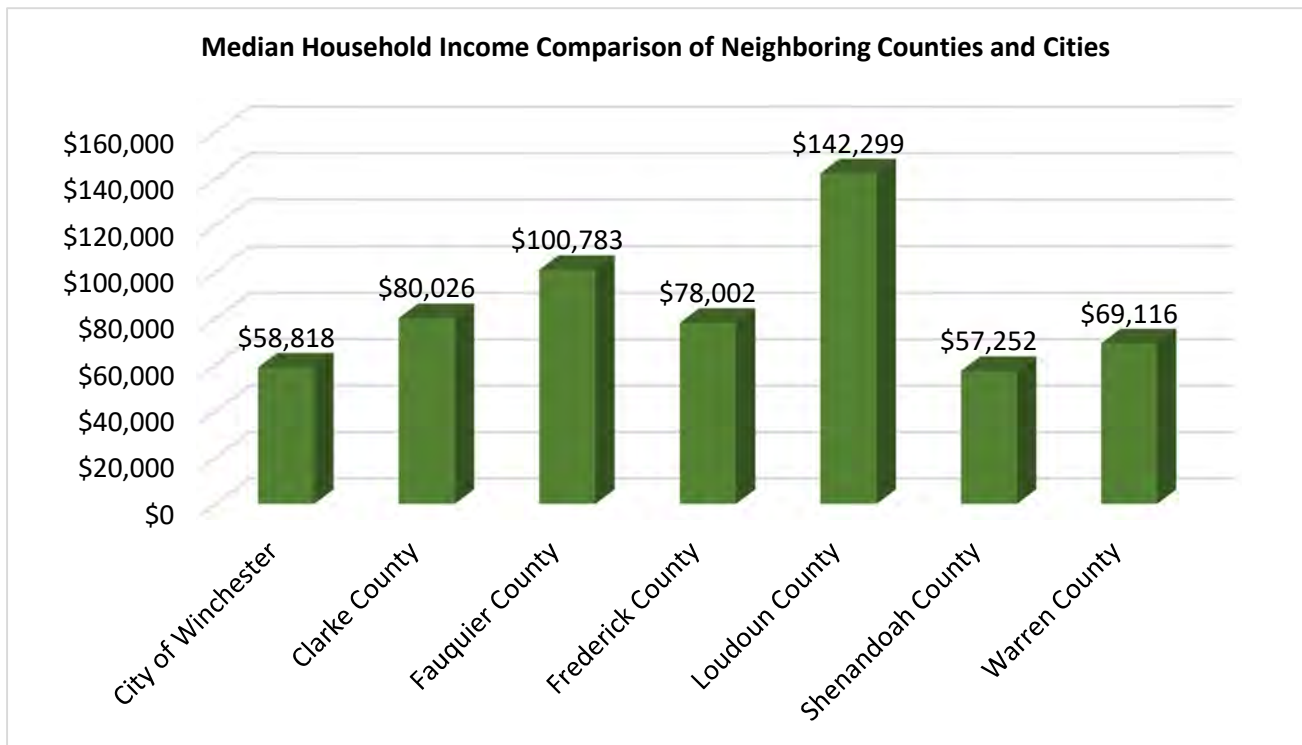
**Statement of Net Position – Frederick County, VA  
At June 30, 2020**

	Governmental Activities	Business-type Activities	Total	Component Units	
				School Board	Economic Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$101,132,270	\$23,859,762	\$124,992,032	\$50,945,110	\$2,107,524
Restricted cash	--	14,012,177	14,012,177	--	--
Receivables, net	68,481,388	624,674	69,106,062	75,441	3,223
Note receivable	2,690,346	--	2,690,346	--	--
Internal Balances	(7,789)	7,789	--	--	--
Due from other governments	11,234,254	--	11,234,254	3,947,371	--
Prepaid expenses	4,069	--	4,069	--	--
Inventory	--	--	--	729,660	--
Net Pension asset	--	--	--	309,529	--
Capital assets:					
Land and construction in progress	41,077,320	9,883,464	50,960,784	19,663,083	--
Other capital assets, net of accumulated depreciation	100,343,475	11,206,712	111,550,187	138,710,717	--
Capital assets, net	141,420,795	21,090,176	162,510,971	158,373,800	--
Total assets	324,955,333	59,594,578	384,549,911	214,380,911	2,110,747
<b>Deferred Outflows of Resources:</b>					
Deferred charge on refunding	597,526	--	597,526	--	--
OPEB deferrals	9,193,138	461,317	9,654,455	3,537,627	--
Pension deferrals	7,949,270	302,699	8,251,969	33,837,885	--
Total deferred outflow of resources	17,739,934	764,016	18,503,950	37,375,512	--
<b>Liabilities:</b>					
Accounts payable and accrued expenses	4,163,398	898,909	5,062,307	18,154,129	26,259
Accrued interest payable	2,920,973	--	2,920,973	--	--
Claims payable	1,230,279	--	1,230,279	1,792,154	--
Unearned revenue	3,526,929	4,074	3,531,003	--	--
Amounts held for others	758,142	--	758,142	--	--
Long-term liabilities:					
Due within one year	18,648,438	137,143	18,785,581	2,206,905	628,263
Due in more than one year	228,534,047	17,307,410	245,841,457	176,805,451	12,112
Total liabilities	259,782,206	18,347,536	278,129,742	198,958,639	666,634
<b>Deferred Inflows of Resources:</b>					
Deferred revenue – taxes	59,165,869	--	59,165,869	--	--
Items related to measurement of net OPEB liability	3,555,225	179,318	3,734,543	1,945,647	--
Items related to measurement of net pension liability	1,364,862	70,019	1,434,881	14,016,230	--
Total deferred inflows of resources	64,085,956	249,337	64,335,293	15,961,877	--
<b>Net Position:</b>					
Net investment in capital assets	(3,716,551)	21,090,176	17,373,625	158,373,800	--
Unrestricted	22,543,656	20,671,545	43,215,201	(121,537,893)	1,444,113
Total net position	\$18,827,105	\$41,761,721	\$60,588,826	\$36,835,907	\$1,444,113

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

Calendar Year	Population (1)	Per Capital Income (1) (2)	School Enrollment (3)	Unemployment Rate (4)
2011	79,156	37,954	13,029	6.1%
2012	80,118	39,710	13,066	5.3%
2013	81,207	40,393	13,045	5.0%
2014	82,059	42,701	13,092	4.5%
2015	82,623	44,871	13,092	4.0%
2016	83,998	46,356	13,246	3.5%
2017	85,820	46,478	13,525	3.2%
2018	87,776	48,100	13,645	2.6%
2019	88,830	49,643	13,875	2.1%
2020	89,790	N/A	13,610	4.6%

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



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

	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
<b>Demographics</b>						
Population (ACS)	—	—	—	86,415	8,454,463	324,697,795
Male	49.8%	49.2%	49.2%	43,042	4,159,173	159,886,919
Female	50.2%	50.8%	50.8%	43,373	4,295,290	164,810,876
Median Age <sup>2</sup>	—	—	—	40.7	38.2	38.1
Under 18 Years	23.1%	22.1%	22.6%	19,941	1,865,699	73,429,392
18 to 24 Years	7.9%	9.6%	9.4%	6,790	811,878	30,646,327
25 to 34 Years	11.9%	13.9%	13.9%	10,314	1,174,091	45,030,415
35 to 44 Years	12.5%	13.0%	12.6%	10,775	1,100,460	40,978,831
45 to 54 Years	14.4%	13.5%	13.0%	12,445	1,139,236	42,072,620
55 to 64 Years	13.5%	12.9%	12.9%	11,636	1,091,153	41,756,414
65 to 74 Years	9.8%	9.0%	9.1%	8,445	756,712	29,542,266
75 Years, and Over	7.0%	6.1%	6.5%	6,069	515,234	21,241,530
Race: White	90.7%	67.6%	72.5%	78,403	5,717,617	235,377,662
Race: Black or African American	3.9%	19.2%	12.7%	3,405	1,621,592	41,234,642
Race: American Indian and Alaska Native	0.3%	0.3%	0.8%	230	23,873	2,750,143
Race: Asian	1.4%	6.4%	5.5%	1,174	541,133	17,924,209
Race: Native Hawaiian and Other Pacific Islander	0.1%	0.1%	0.2%	85	6,179	599,868
Race: Some Other Race	0.8%	2.6%	4.9%	689	223,794	16,047,369
Race: Two or More Races	2.8%	3.8%	3.3%	2,429	320,275	10,763,902
Hispanic or Latino (of any race)	8.6%	9.4%	18.0%	7,428	792,001	58,479,370
<b>Population Growth</b>						
Population (Pop Estimates) <sup>4</sup>	—	—	—	89,313	8,535,519	328,239,523
Population Annual Average Growth <sup>4</sup>	1.4%	0.7%	0.7%	1,184	60,958	2,146,799
<b>Economic</b>						
Labor Force Participation Rate and Size (civilian population 16 years and over)	64.6%	65.2%	63.2%	44,524	4,356,868	163,555,585
Prime-Age Labor Force Participation Rate and Size (civilian population 25-54)	84.8%	83.6%	82.1%	28,338	2,788,406	104,634,905
Armed Forces Labor Force	0.2%	1.8%	0.4%	107	120,385	1,073,907
Veterans, Age 18-64	6.3%	8.1%	4.6%	3,254	420,632	9,143,042
Veterans Labor Force Participation Rate and Size, Age 18-64	81.4%	83.0%	76.6%	2,649	348,936	7,003,778
Median Household Income <sup>2</sup>	—	—	—	\$78,002	\$74,222	\$62,843
Per Capita Income	—	—	—	\$35,123	\$39,278	\$34,103
Mean Commute Time (minutes)	—	—	—	32.3	28.7	26.9
Commute via Public Transportation	0.2%	4.4%	5.0%	87	184,534	7,641,160
<b>Educational Attainment, Age 25-64</b>						
No High School Diploma	9.3%	8.7%	10.9%	4,196	392,543	18,550,150
High School Graduate	31.5%	22.9%	25.7%	14,212	1,029,408	43,627,868
Some College, No Degree	20.4%	19.4%	20.7%	9,209	874,977	35,174,790
Associate's Degree	10.0%	8.3%	9.1%	4,539	374,819	15,526,064
Bachelor's Degree	16.8%	23.6%	21.2%	7,590	1,062,466	35,997,848
Postgraduate Degree	12.0%	17.1%	12.3%	5,424	770,727	20,961,560

<b>Housing</b>						
Total Housing Units	—	—	—	34,161	3,514,032	137,428,986
Median House Value (of owner-occupied units) <sup>2</sup>	—	—	—	\$251,200	\$273,100	\$217,500
Homeowner Vacancy	0.9%	1.5%	1.6%	231	31,732	1,257,737
Rental Vacancy	4.7%	5.4%	6.0%	345	62,285	2,793,023
Renter-Occupied Housing Units (% of Occupied Units)	22.4%	33.7%	36.0%	7,053	1,063,334	43,481,667
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	3.3%	6.1%	8.6%	1,026	192,193	10,395,713
<b>Social</b>						
Poverty Level (of all people)	6.2%	10.6%	13.4%	5,229	865,691	42,510,843
Households Receiving Food Stamps/SNAP	4.4%	8.2%	11.7%	1,394	259,639	14,171,567
Enrolled in Grade 12 (% of total population)	1.4%	1.4%	1.4%	1,206	114,768	4,422,344
Disconnected Youth <sup>3</sup>	1.4%	1.5%	2.5%	62	6,725	423,273
Children in Single Parent Families (% of all children)	27.6%	31.0%	34.1%	5,183	549,076	23,790,005
With a Disability, Age 18-64	8.5%	8.6%	8.8%	7,235	707,960	28,248,613
With a Disability, Age 18-64, Labor Force Participation Rate and Size	9.6%	9.5%	10.3%	4,897	486,156	20,187,604
Foreign Born	6.2%	12.4%	42.2%	5,381	1,051,559	8,509,463
Speak English Less Than Very Well (population 5 yrs and over)	3.1%	5.9%	8.4%	2,492	471,645	25,615,365
Uninsured	8.5%	8.6%	8.8%	7,235	707,960	28,248,613

[Source: JobsEQ®](#)

1. American Community Survey 2015-2019, unless noted otherwise

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

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

4. Census 2019, annual average growth rate since 2009

**PRINCIPAL REAL PROPERTY TAXPAYERS – FREDERICK COUNTY, VA  
AT JUNE 30, 2021**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Trans Allegheny Interstate	Utility	158,112,337	1.41%
The Village at Orchard Ridge	Senior Living	75,306,400	0.68%
Navy Federal	Call Center	75,230,000	0.67%
Shenandoah Valley Electric	Utility	60,563,021	0.54%
GPT BTS (Amazon)	Distribution	56,838,200	0.51%
H P Hood	Dairy Plant	55,182,800	0.50%
Fort Collier Group	Industrial Park	49,559,400	0.44%
Rappahannock Electric Coop	Utility	41,047,883	0.37%
Blackburn Commerce Center	Industrial	38,579,000	0.35%
Potomac Edison	Utility	37,993,318	0.34%
<b>Total</b>		<b>648,412,359</b>	<b>5.81%</b>
Total assessed valuation for all real property – 2020 calendar year assessment		11,139,263,368	100.00%

(1) Percentage of total assessed valuation is based on 2020 tax year assessed value for real property taxes

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

<b>Name</b>	<b>Type of Business</b>	<b>Employee Range</b>
Valley Health System	Regional Health Care Network	1,000+
Frederick County Public Schools	Local Public Education	1,000+
Navy Federal Credit Union	Credit Union – Contact Center	1,000+
Amazon	Logistics & E-commerce Center	1,000+
FEMA	Federal Government	1,000+
Wal-Mart	Retail	500-999
Shenandoah University	Higher Education	500-999
Trex Company, Inc.	Plastics Manufacturing	500-999
County of Frederick	Local Government	500-999
Ignite Holdings LLC (Rubbermaid)	Plastics/Rubber Products Manufacturing	500-999
Winchester City Public Schools	Local Public Education	500-999
Home Depot	Logistics	500-999
H. P. Hood, Inc.	Dairy Plant	500-999
City of Winchester	Local Government	500-999
U.S. Federal Bureau of Investigation	Federal Government	500-999
Martin's Food Market	Grocery	500-999
Lord Fairfax Community College	Higher Education	250-499
American Woodmark Corporation	HQ/Cabinet Manufacturing	250-499
Thermo Fisher Scientific	Chemical Manufacturing	250-499
Army Corps of Engineers	National Security/International Affairs	250-499



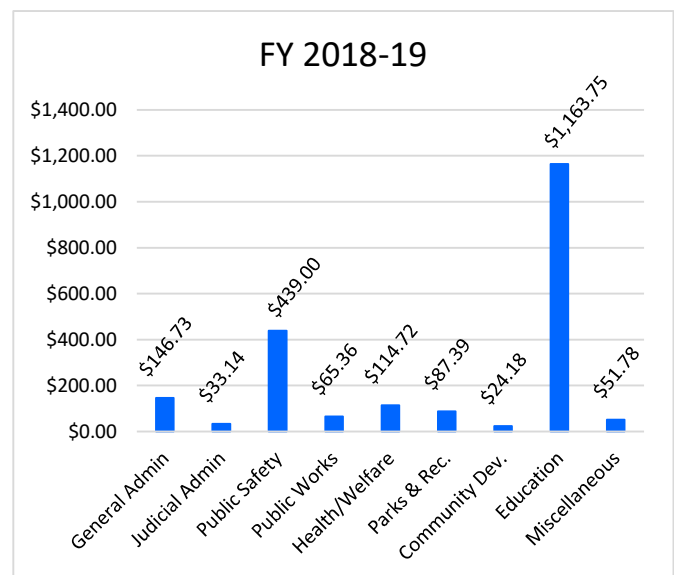
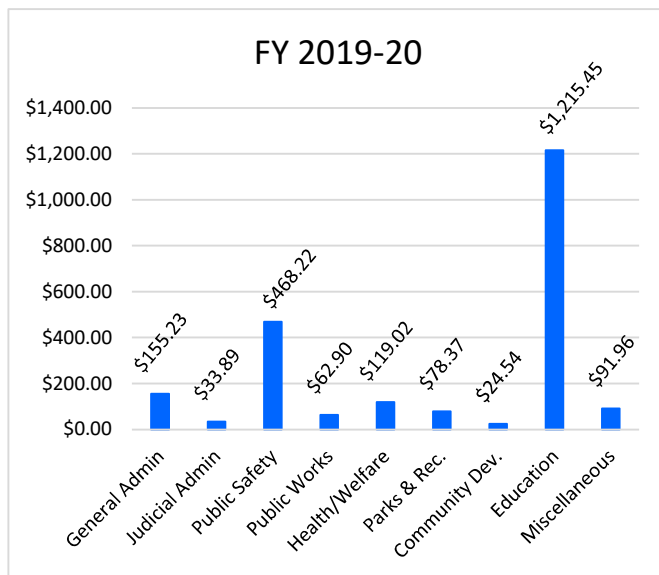
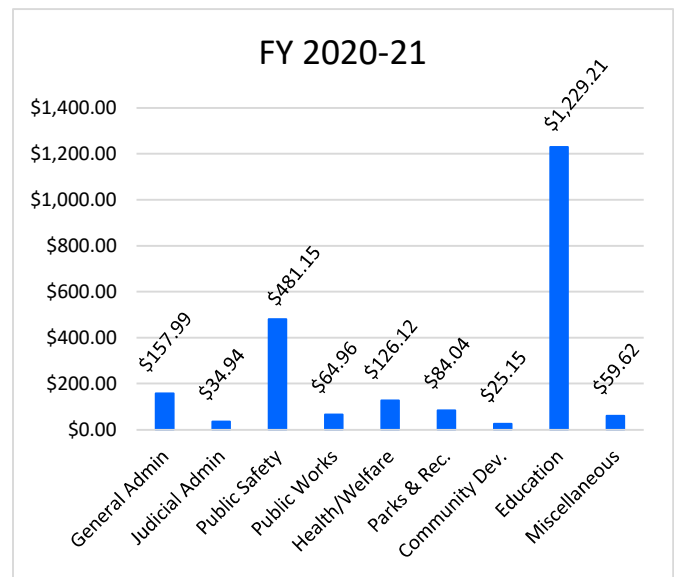
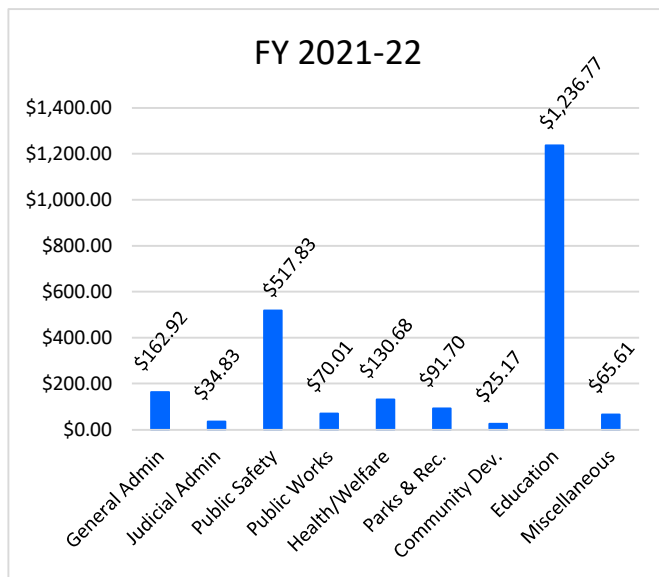
**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA  
AT JUNE 30, 2021**

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	274
	Number of paid firefighters	130
Police Protection:	Number of stations	1
	Number of law enforcement personnel	145
Education:	Elementary Schools	12
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,610
	Number of instructional personnel	1,644
Parks and Recreation:	Number of district parks	2
	Total district park acreage	375
	Number of neighborhood parks	4
	Total neighborhood acreage	36.13
	Number of park visitors (estimated)	303,100
	Number of shelter visitors	45,644
	Number of pool visitors (daily admission only)	7,372
	Number of shelters	16
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses (18 holes)	1
	Number of swimming pools	2
	Number of community centers	5
	Number of baseball fields maintained (Parks only)	5
	Number of softball fields maintained (Parks only)	6
	Number of soccer fields maintained (Parks only)	6
	Number of county government sites maintained	3
	Number of school sites maintained	26
	Total FCPS acreage maintained	369.5
	Number of basicREC sites	11
	Number of recreation program participants	45,436
Building Permits Issued:	Residential and Commercial	2,085

## FREDERICK COUNTY PER CAPITA COSTS

	General Fund FY 2021-22	Per Capita \$	% of Total
General Administration	\$14,628,749	\$162.92	6.97%
Judicial Administration	3,127,569	34.83	1.49%
Public Safety	46,496,375	517.83	22.17%
Public Works	6,286,031	70.01	3.00%
Health/Welfare	11,733,794	130.68	5.60%
Parks & Rec./Cultural	8,233,462	91.70	3.93%
Community Development	2,260,163	25.17	1.08%
Education (includes Debt Service)	111,049,773	1,236.77	52.95%
Miscellaneous	5,890,882	65.61	2.81%
	\$209,706,798	\$2,335.52	100.00%

Dollar amounts are based on an estimated population of 89,790.

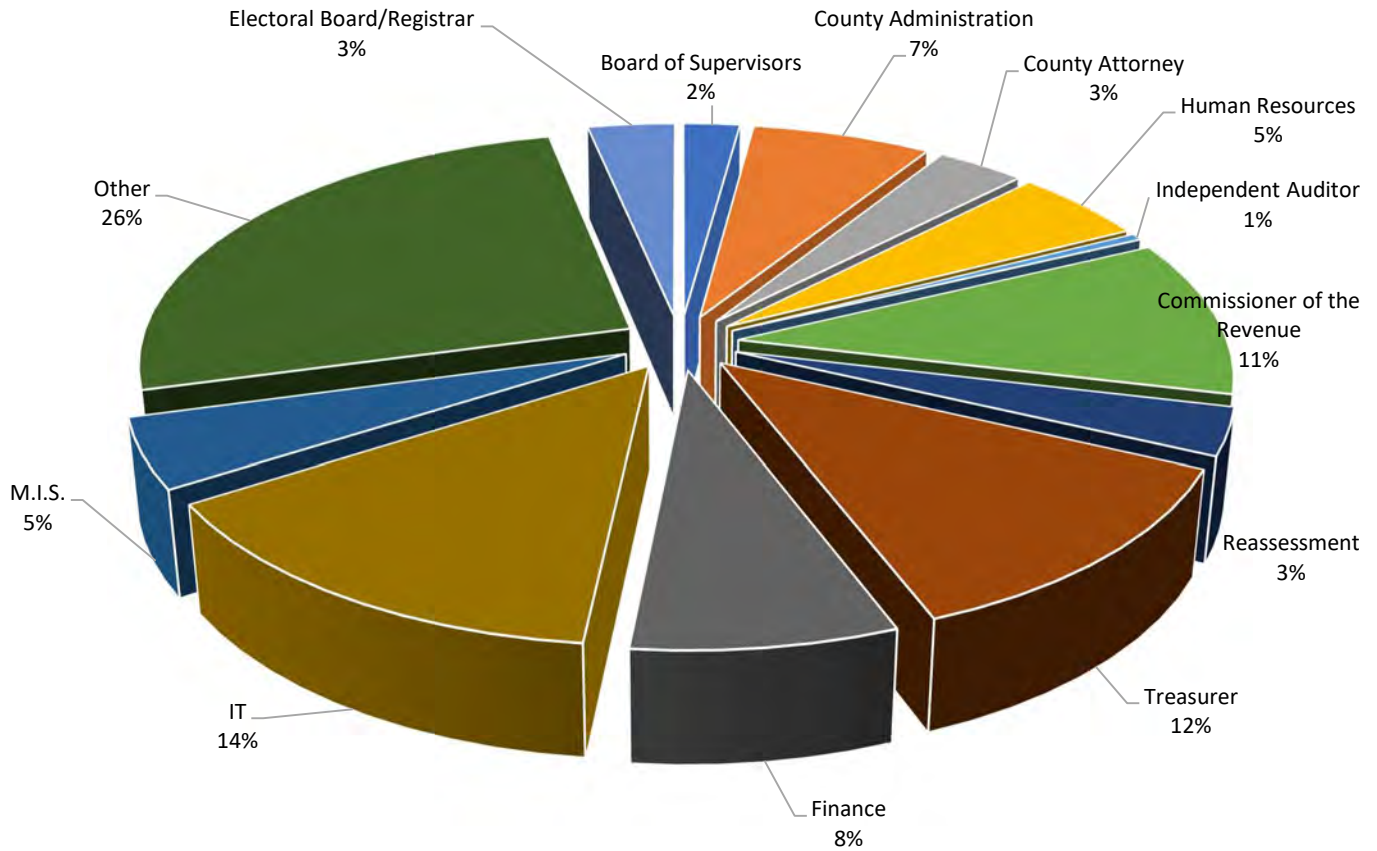


# Administration



Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration



	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022 Amount	%
Board of Supervisors	\$2,486,524	\$344,339	<b>\$314,443</b>	-\$29,896	-8.68%
County Administrator	809,305	832,998	<b>1,000,895</b>	167,897	20.16%
County Attorney	460,714	483,735	<b>491,468</b>	7,733	1.60%
Human Resources	641,919	672,934	<b>744,294</b>	71,360	10.60%
Independent Auditor	63,500	66,000	<b>66,000</b>	0	0.00%
Commissioner of the Revenue	1,595,847	1,575,733	<b>1,583,372</b>	7,639	0.48%
Reassessment	404,936	473,788	<b>474,952</b>	1,164	0.25%
Treasurer	1,563,921	1,749,271	<b>1,786,518</b>	37,247	2.13%
Finance	1,040,400	1,088,808	<b>1,091,973</b>	3,165	0.29%
Information Technologies	1,828,098	2,014,745	<b>2,097,136</b>	82,391	4.09%
M. I. S.	656,177	689,562	<b>699,699</b>	10,137	1.47%
Other	3,531,615	3,566,497	<b>3,792,640</b>	226,143	6.34%
Electoral Board/Registrar	366,240	398,875	<b>485,359</b>	86,484	21.68%
<b>TOTAL EXPENDITURES</b>	<b>\$15,449,196</b>	<b>\$13,957,285</b>	<b>\$14,628,749</b>	<b>\$671,464</b>	<b>4.81%</b>

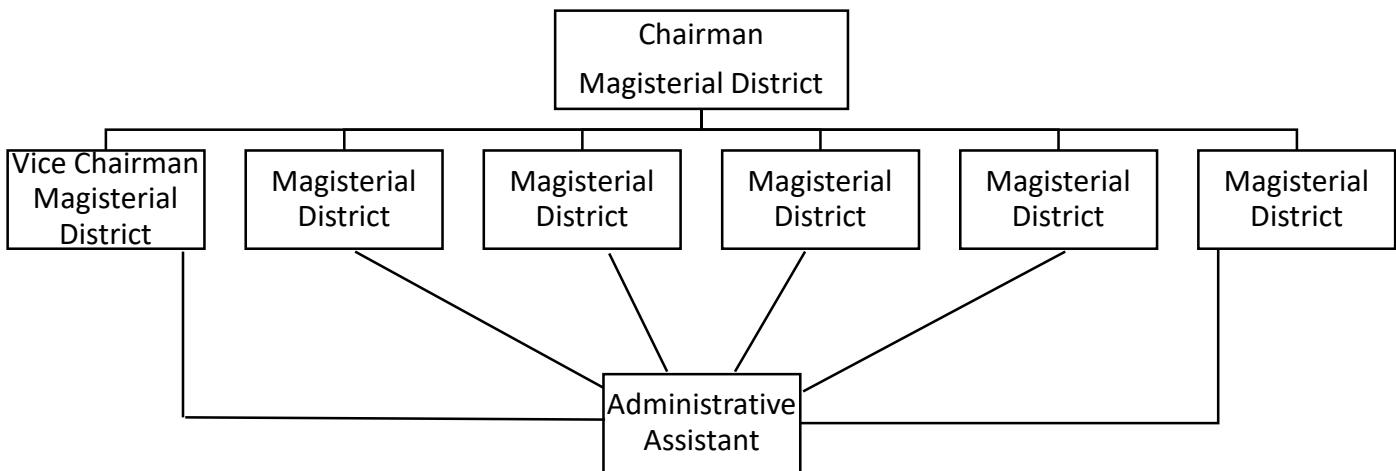
Mission

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

What We Do

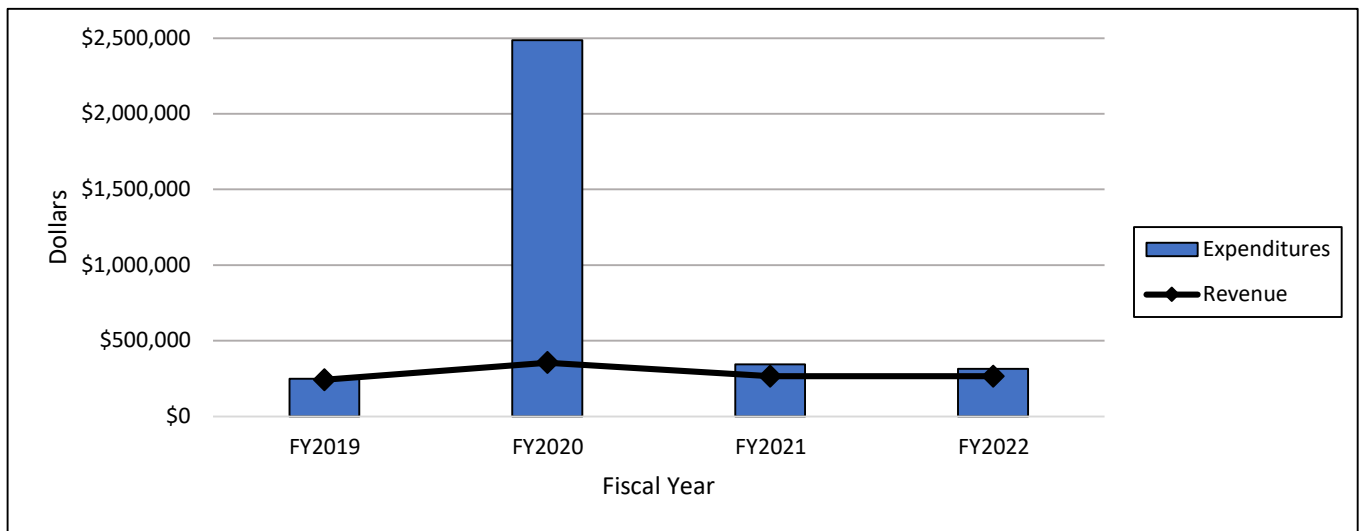
Governmental Authority

- The Board of Supervisors is delineated authority and responsibility by the Code of Virginia
- There are six magisterial districts, each represented by an elected representative, while the chairman is elected at-large
- The Board of Supervisors collectively sets policy for the County and enacts those ordinances which are deemed necessary and are permitted under State law
- The Board of Supervisors appoints the County Administrator, most boards, commissions, authorities, and committees to examine and conduct various aspects of county business
- The Board’s standing committees include Code & Ordinance, Finance, Human Resources, Public Safety, Public Works, Technology, and Transportation
- All funds which allow the County to operate must be appropriated by the Board of Supervisors



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$176,106	\$182,867	\$211,080	\$210,893	-\$187	-0.09%
Operating	73,677	199,286	133,259	103,550	-29,709	-22.29%
Capital/Leases	0	2,104,371	0	0	0	0.00%
<b>Total</b>	<b>249,783</b>	<b>2,486,524</b>	<b>344,339</b>	<b>314,443</b>	<b>-29,896</b>	<b>-8.68%</b>
Fees	7,650	90,555	0	0	0	0.00%
State/Federal	235,664	265,960	265,502	265,502	0	0.00%
Local Tax Funding	\$6,469	\$2,130,009	\$78,837	\$48,941	-\$29,896	-37.92%
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$314,443

Notable Changes

Personnel

- Health insurance premium increase of 5%

Operating

- Decrease in PEG funding expenses

Capital

- FY 2020 includes property purchase for future expansion of County office space

**Goals/Objectives**

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Resolutions Adopted/Considered	81	90	80
Ordinances Adopted/Considered	9	10	9
Board of Supervisor Meetings	33	35	35
Bond Rating Moody's	Aa2	Aa2	Aa2



Old Frederick County Courthouse located in Winchester, VA

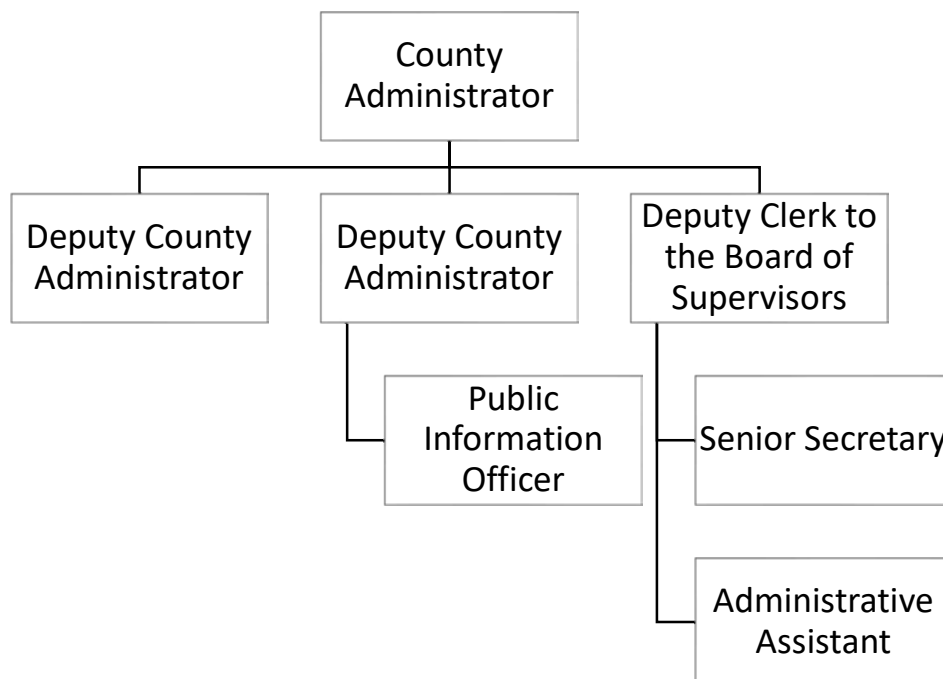
## Mission

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

## What We Do

### Chief Administrative Office

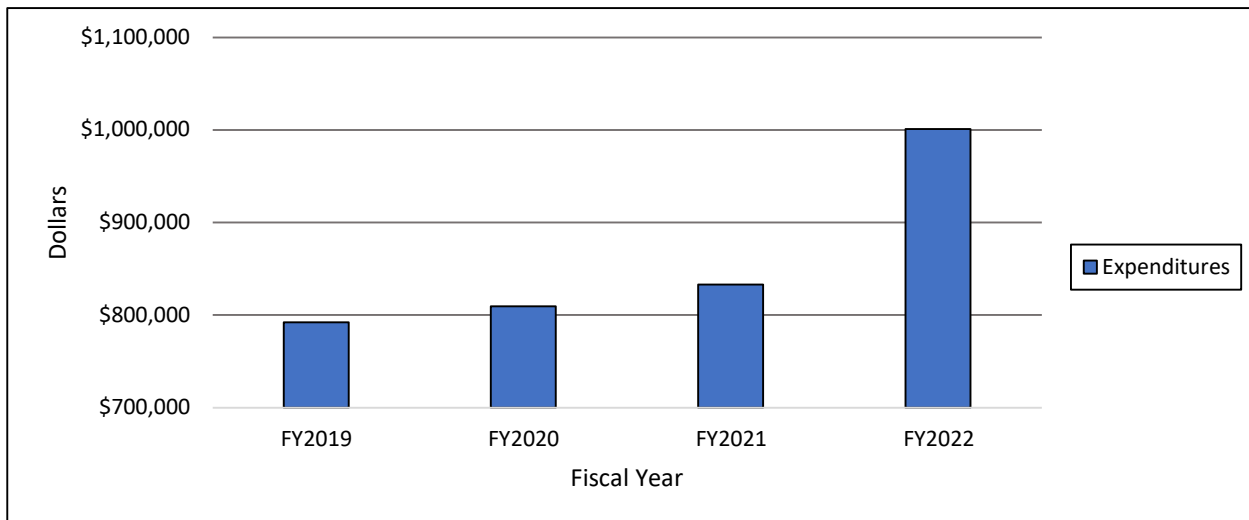
- Provides oversight for the County's budget
- Develops and maintains a management program for all County departments
- Develops recommendations for the Board of Supervisors concerning County operations
- Performs vital record keeping functions
- Issues proper reporting of staff activities and their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





Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$768,919	\$792,967	\$794,048	\$961,245	\$167,197	21.06%
Operating	23,129	16,338	38,950	39,650	700	1.80%
Capital/Leases	0	0	0	0	0	0.00%
<b>Local Tax Funding</b>	\$792,048	\$809,305	\$832,998	\$1,000,895	\$167,897	20.16%
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$1,000,895**

**Notable Changes**

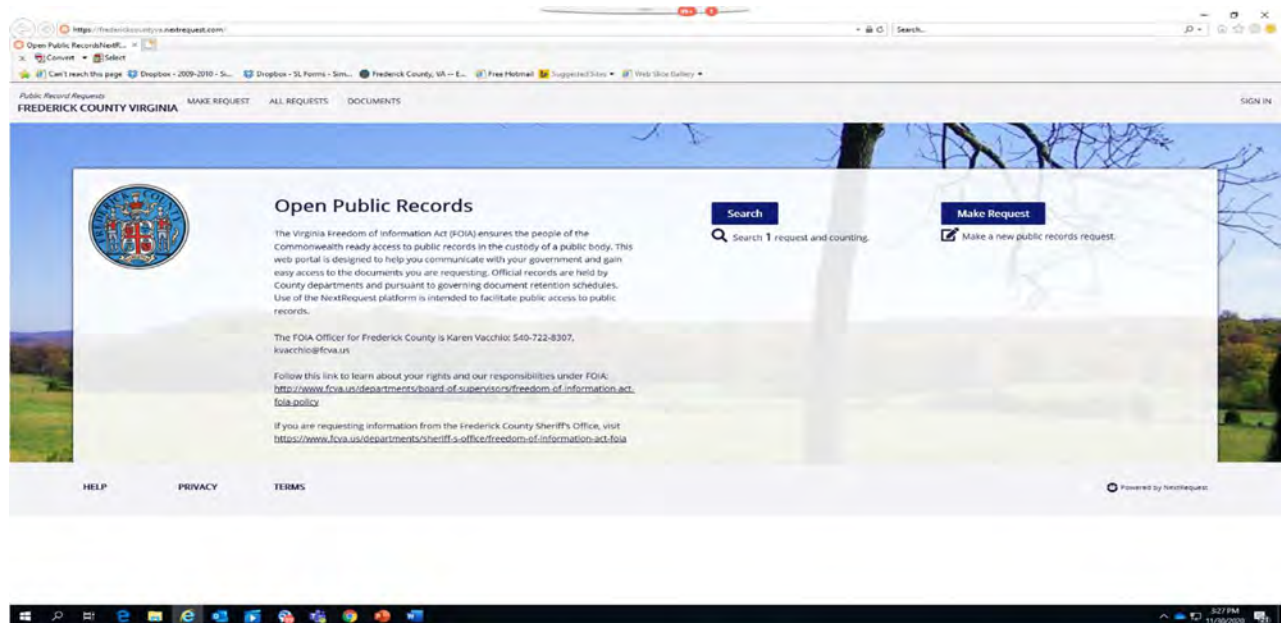
**Personnel**

- Health insurance premium increase of 5%
- Funding for one position restored after FY2021 COVID-19 restrictions

**Goals/Objectives**

- Maintain a high level of service for our citizens.
- Continue to improve communication and citizen engagement through a variety of media resources (e.g., newspaper, website, cable channel, and social media outlets).
- Work with architect and identified departments to address space needs at existing 107 N. Kent Street complex and develop design plan for use of Sunnyside Plaza property.
- Continue review and implementation of recommendations from the Fitch Fire and Rescue Study.
- Continue utilization of legislative liaison to effectively communicate legislative priorities to State and Federal elected representatives.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Bond Rating – Moody’s	Aa2	Aa2	Aa2
BOS Agenda Items	514	525	530
BOS Action Items	353	350	350
BOS Resolutions	92	100	100
BOS Ordinances	23	20	20
BOS Proclamations	1	0	3
Number of FOIA requests	276	300	350



The County has made access to public records easier through the use of NextRequest, the online public records request program. This system allows citizens to request and receive public records electronically.

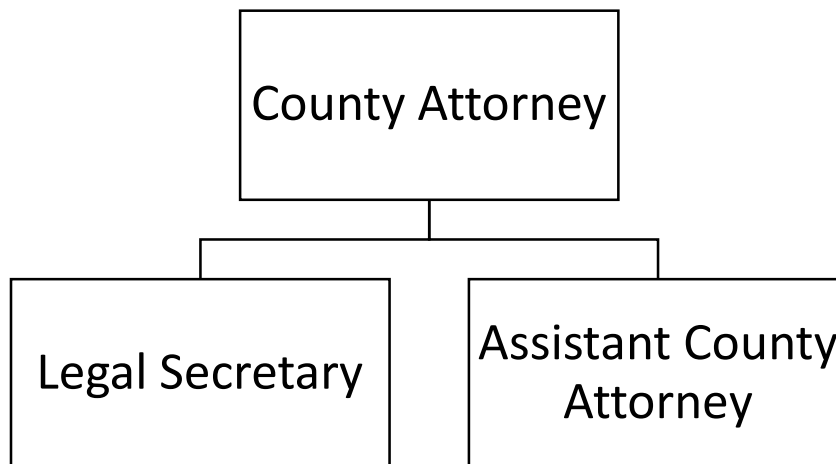
Mission

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

What We Do

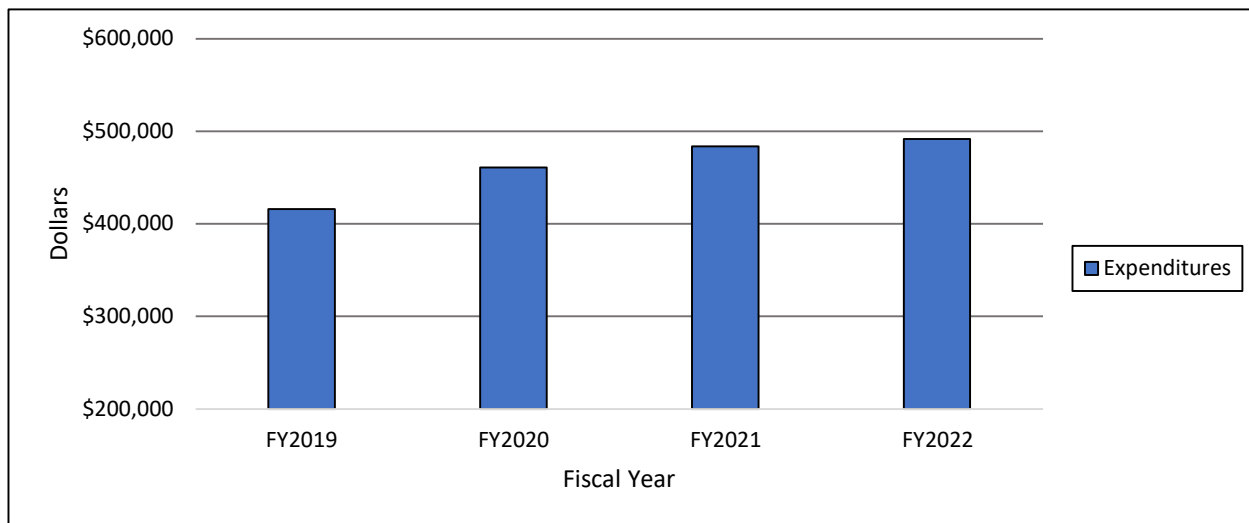
Legal Counsel for Frederick County

- Supervises the legal affairs of the County
- Provides legal advice and opinions to the Board of Supervisors, the Planning Commission, all other County Boards and Commissions, County Departments and Agencies, and Constitutional Officers
- Represents and defends the County in legal matters, including handling appellate litigation to which the County is a party
- Brings appropriate lawsuits on behalf of the County, when necessary
- Prepares drafts of resolutions and ordinances when needed or requested and reviews legal agreements involving the County
- Analyzes cases, statutes, regulations, and proposals which may affect the County’s legal rights and obligations and transmits such information as appropriate to County officials



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$403,469	\$437,157	\$443,710	\$446,443	\$2,733	0.62%
Operating	12,499	23,557	40,025	45,025	5,000	12.49%
Local Tax Funding	\$415,968	\$460,714	\$483,735	\$491,468	\$7,733	1.60%
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$491,468

Notable Changes

Personnel

- Health insurance premium increase of 5%

Goals/Objectives

- Provide the highest quality legal counsel and representation to the Frederick County government.
- Serve the County government including its Boards, Commissions, Departments, Agencies, and Constitutional Officers, in an expeditious and professional manner.
- Review and propose revisions to various County Code sections, to improve clarity and operation of those sections.
- Conduct training for relevant staff on various legal issues of significance.
- Transition more County Attorney operations from paper-based functions to electronic-based functions, through the use of Adobe conversion, scanning, and fillable forms.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Total litigation matters active during fiscal year	209	295	250
General litigation matters	21	30	30
Collection litigation matters	163	220	190
County Code violation matters	25	45	30
Rezoning applications/proffer statements reviewed/consulted on	7	10	10



Winchester-Frederick County Joint Judicial Center

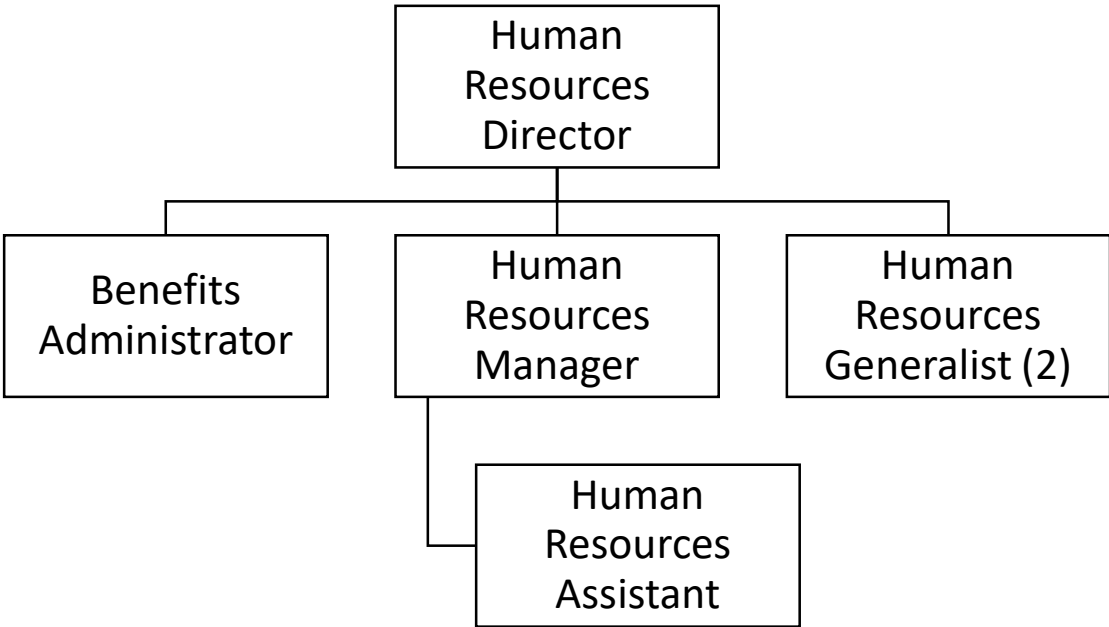
**Mission**

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

**What We Do**

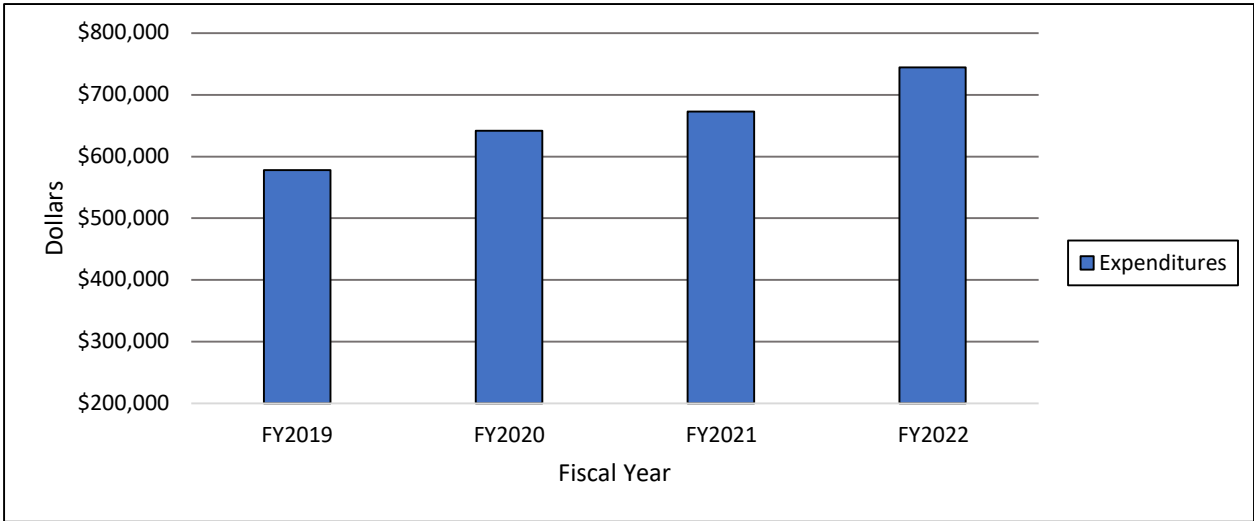
The Department of Human Resources administers comprehensive programs aimed at attracting, motivating, and retaining a professional and industrious workforce

- This department provides nearly 800 full-time and about 180 part-time local government employees with services related to recruitment, selection and retention, compensation and benefits, performance management, employee relations, policy development and interpretation, organizational development, training and development, and employment law compliance



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$495,123	\$550,432	\$559,068	\$593,003	\$33,935	6.07%
Operating	76,998	85,856	106,866	145,891	39,025	36.52%
Capital/Leases	5,928	5,631	7,000	5,400	-1,600	-22.86%
<b>Local Tax Funding</b>	<b>\$578,049</b>	<b>\$641,919</b>	<b>\$672,934</b>	<b>\$744,294</b>	<b>\$71,360</b>	<b>10.60%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$744,294

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Addition of part-time help

Operating

- Increases in advertising, contractual services, office supplies

Goals/Objectives

- Maintain complete and accurate HR records and employee personnel files.
- Ensure that Frederick County is HR compliant and follows policies and procedures so that its work practices demonstrate a thorough understanding of applicable laws/regulations.
- Continue to implement a training and development program for all full-time employees to support staff development. Training is most needed to (1) give newly emerging and experienced managers the tools and techniques for developing and refining their skills; and (2) educate managers on how to handle situations involving a wide variety of laws affecting hiring, equal employment opportunity, benefits, and termination, to name a few.
- Continue to implement, with the IT Department’s support, the NeoGov perform module to automate annual and probationary employee evaluations.
- Work with departments to develop a staff succession plan.
- Continue to review and update HR Policies Manual.
- Recommend to leadership options for a Human Resources information system that complements the current AS400, but also meets the needs of the HR department.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of Full-Time new hires	85	115	120
Number of promotions	84	90	95
Number of positions reviewed and/or reclassified	30	15	35
Number of positions with salary adjustments	23	12	15
Number of employees participating in Wellness Incentive Program (Biometric Screening)	130	150	160
Number of worker’s compensation claims processed	104	90	90
Number of HR policies reviewed	4	4	3
Number of HR policies updated	4	4	3
Number of HR Committee meetings held	6	6	6





### Mission

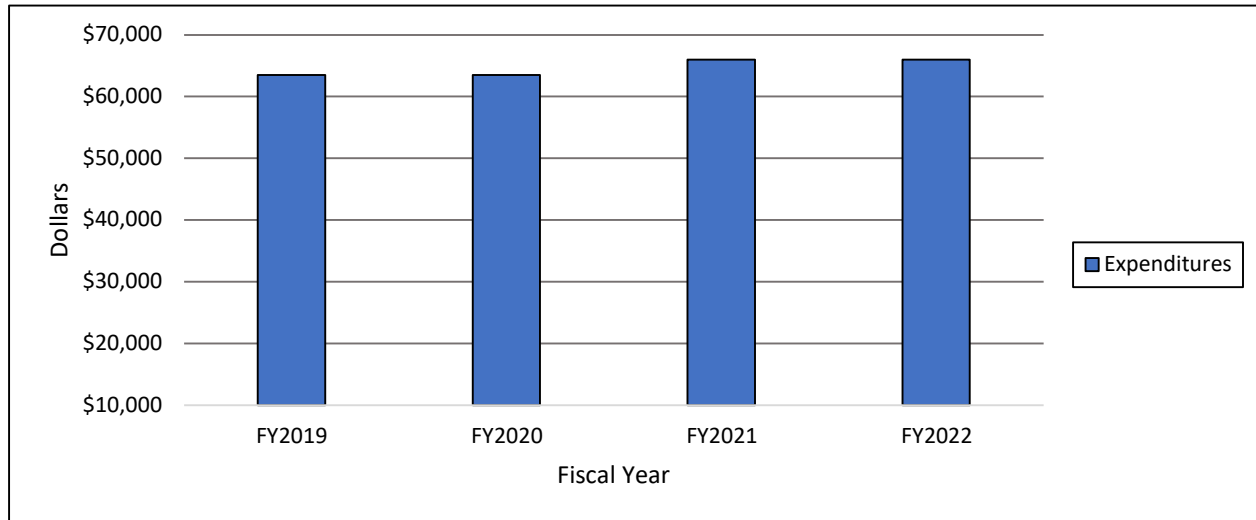
To work with county Finance staff to receive the Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR). This certificate shows the locality has gone beyond minimum requirements of generally accepted accounting principles in preparing their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

### What We Do

- This function records the cost of the annual audit and other examinations of accounts and records of the County.
- An independent auditor is one who works for the Auditor of Public Accounts, a private audit firm, or an internal auditor who is hired by and reports only to the Board of Supervisors.

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$63,500	\$63,500	\$66,000	\$66,000	\$0	0.00%
Local Tax Funding	\$63,500	\$63,500	\$66,000	\$66,000	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$66,000

No Notable Changes

### Mission

To accurately, fairly, equitably, and uniformly find, assess, value, and apply BOS tax rates to all taxable businesses, personal property (vehicles, trailers, boats, airplanes, mobile homes, etc.), real property, and business tangible personal property (equipment, furnishings, machinery & tools). To conduct audits to ensure compliance with the Frederick County Code, Code of Virginia, and all other laws and regulations.

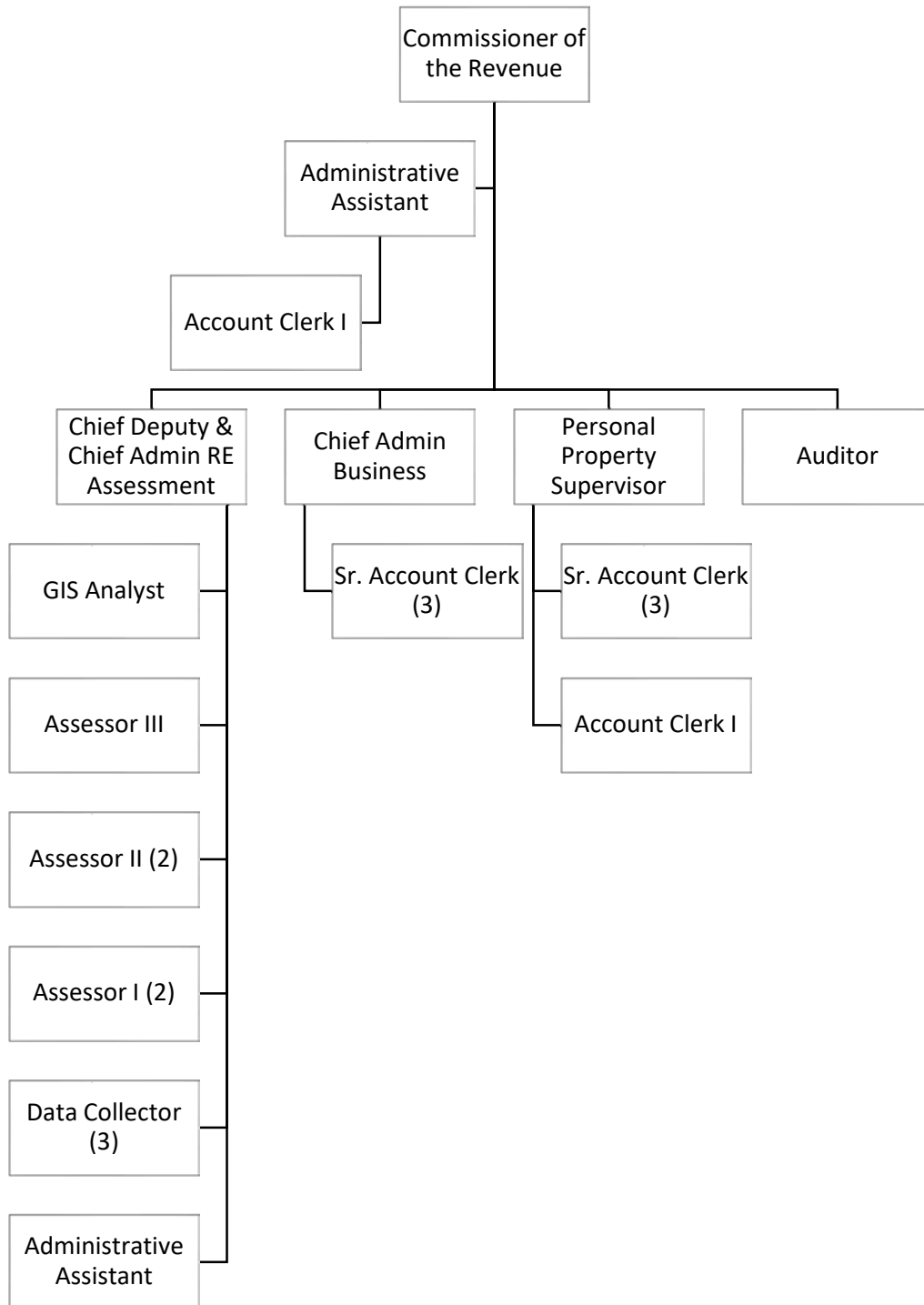
To be cognizant of advances in technology in order to continue streamlining our online presence so that taxpayers will have the ability 24/7 to use our website for information, printable forms, and online programs.

### What We Do

#### Tax Assessing Office

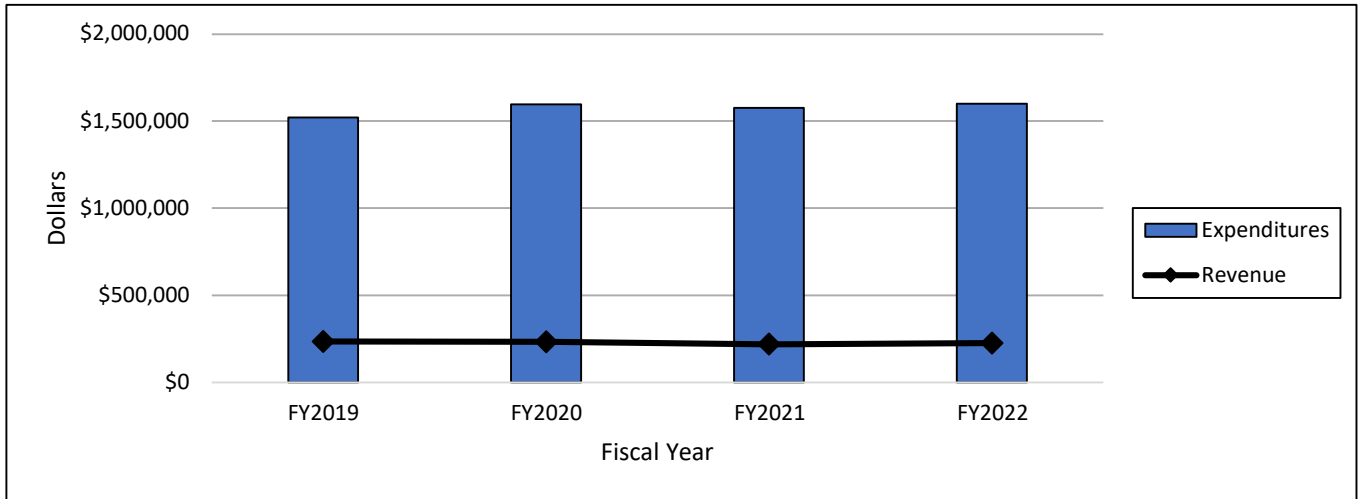
- Personal Property Division – assess all taxes and license fees for all-size cars, trucks, motorcycles, trailers, motor homes, mobile homes, airplanes, and boats; make adjustments to reflect vehicle use, purchase, sale, transfer or disposal of personal property; calculate PPTRA; manually value certain items; calculate apportionment; prepare supplements as required by law; follow up on non-compliance; review applications for appeal
- Business Division – assess tax and license fees for all businesses, meals and lodging, business and industrial tangible property (furnishings/equipment), machinery & tools, utility taxes, and short term rental; review BE values; conduct site visits; make data comparisons to ensure proper and complete reporting; conduct discovery and pursue non-filers
- Income Tax Division – provide VA tax forms, process quarterly estimated tax filings (vouchers)
- Compliance & Auditing Division – uses multiple methods to ascertain compliance to ensure the tax burden is equitable
- Administration – the Commissioner maintains statistics and estimates as well as processes bank franchise taxes, verifies valuation guides, and assists County government as needed
- All divisions use modern technology to give better access and easier compliance as well as lowering costs for both the taxpayer and the County
- The county website [www.fcva.us/cor](http://www.fcva.us/cor) links to COR specific divisions and includes general information, online programs and printable applications/forms for individuals and businesses, reassessment and assessment look-up, instructions, brochures, and important dates as well as links to other departments and agencies
- The Commissioner’s divisions set fair and equalized assessments at 100% of fair market value

# Commissioner of the Revenue and Reassessment



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,470,120	\$1,524,048	\$1,506,259	\$1,517,772	\$11,513	0.76%
Operating	50,296	42,541	69,474	65,600	-3,874	-5.58%
Capital/Leases	0	29,258	0	0	0	0.00%
<b>Total</b>	<b>1,520,416</b>	<b>1,595,847</b>	<b>1,575,733</b>	<b>1,583,372</b>	<b>7,639</b>	<b>0.48%</b>
Fees	7,280	3,805	3,800	4,500	700	18.42%
State/Federal	227,350	228,969	215,460	204,932	-10,528	-4.89%
<b>Local Tax Funding</b>	<b>\$1,285,786</b>	<b>\$1,363,073</b>	<b>\$1,356,473</b>	<b>\$1,373,940</b>	<b>\$17,467</b>	<b>1.29%</b>
<b>Full-Time Positions</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$1,583,372

Notable Changes

Personnel

- Health insurance premium increase of 5%

Goals/Objectives

- To preserve the trust and confidence of our citizens by serving them with courtesy, integrity, respect, and kindness.
- To efficiently manage our resources by cross-training staff to achieve successful combinations of teamwork and further our commitment to excellence.
- To be a resource for taxpayers and businesses, not an impediment or barrier to their success.
- To meet the many challenges consequential to the continued growth of Frederick County by keeping pace with the County’s influx of new residents, businesses, and commercial development.
- To continue to acquire valuable information and enhanced knowledge through education and training in all areas of taxation in order for staff to maintain a high level of skill and professionalism.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Customers assisted (phone calls and walk-ins):			
Business Division	15,000	N/A	16,500
Personal Property Division	93,520	N/A	94,000
Real Estate Division	11,000	N/A	12,000
VA Income Taxes	60	N/A	60
Real Estate Changes (transfers, splits, boundary line adjustments)	4,661	N/A	4,800
New business registrations	375	N/A	300
VA estimated tax vouchers processed	613	N/A	850
RE Tax Relief applications received and processed	960	1,000	1,000
Supplemental bills issued	10,691	18,000	12,000
Business license assessments issued	7,050	7,400	7,100
New vehicles registered	24,064	29,000	27,000
Vehicles removed from books	19,845	24,500	22,000



Frederick County COR office again received the Commissioner of the Revenue of Virginia Association’s award of “Accreditation for Continued Excellence” by complying with the numerous rigorous standards set by CORVA. Through UVA’s Weldon Cooper Center, thus far 12 COR staff members have achieved their Master Deputy Commissioner designations, and the current Commissioner will have achieved his Master Commissioner designation upon completion of two years in the office.

### Mission

To accurately, fairly, equitably, and uniformly find, assess, value, and apply BOS tax rates to all taxable real property. To comply with the Frederick County Code, Code of Virginia, and all other laws and regulations.

To be cognizant of advances in technology in order to continue streamlining our online presence so that taxpayers will have the ability 24/7 to use our website for information, printable forms, and online programs.

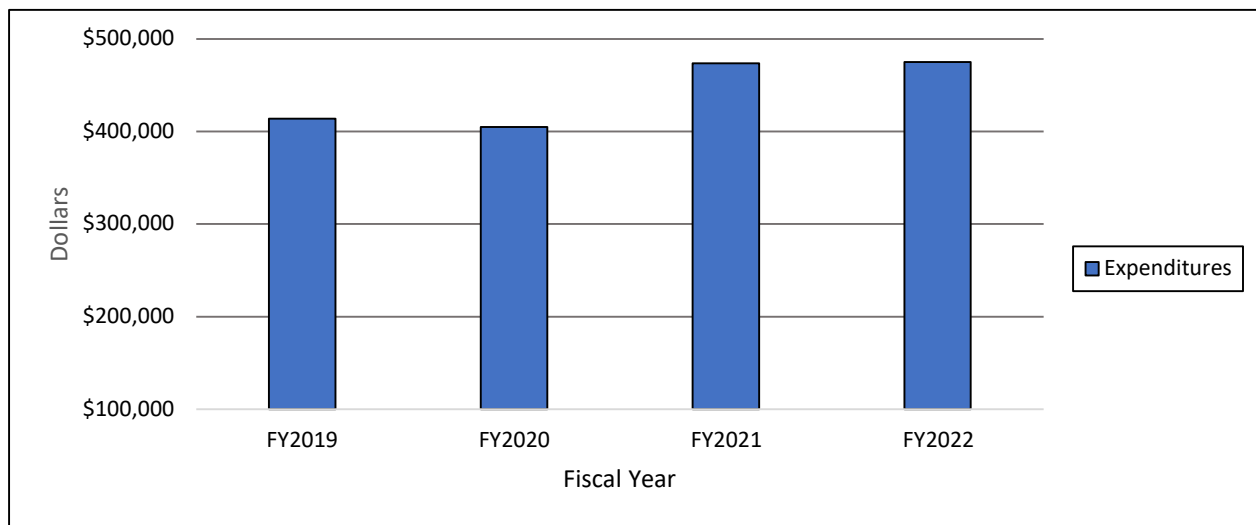
### What We Do

#### Real Property Tax Assessing Office

- Overseen by the Commissioner of the Revenue
- Reassessment staff determines fair and equalized assessments of all taxable real property (residential, agricultural, industrial, and commercial) in Frederick County on a periodic basis as set by the Board of Supervisors (currently every two years)
- Such assessment includes extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, rental rates, capitalization of commercial revenue, commercial properties, and industrial locations with improvements, and all other building appurtenances
- Staff analyzes all market data on qualifying “good” sales to arrive at fair and equitable values per square foot, building type, use, zoning, land topography, and any other characteristic that would affect the assessed value of real property
- Staff uses mapping (including GIS and pictometry) of both taxable and non-taxable properties, recorded real property changes and transfers, sales, and boundary adjustments to update tax records
- Staff compiles data regarding changes and areas of concern for all of nearly 51,000 parcels in the County and will complete the next reassessment for January 1, 2023
- COR sends notification to every property owner for any changes to the property that affect its value adjustment
- COR assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value becoming permanent
- Additional hearings are conducted by an independent Board of Equalization in the following Spring
- Staff manages the land use program for those properties used for agricultural, horticultural, and forestry purposes

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$321,901	\$354,856	\$400,288	\$397,452	-\$2,836	-0.71%
Operating	63,076	50,080	73,500	77,500	4,000	5.44%
Capital/Leases	28,827	0	0	0	0	0.00%
<b>Local Tax Funding</b>	\$413,804	\$404,936	\$473,788	\$474,952	\$1,164	0.25%
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$474,952

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Personnel turnover

Goals/Objectives

- To preserve the trust and confidence of our citizens by serving them with courtesy, integrity, respect, and kindness.
- To efficiently manage our resources by cross-training staff to achieve successful combinations of teamwork and further our commitment to excellence.
- To be a resource for taxpayers and businesses, not an impediment or barrier to their success.
- To meet the many challenges consequential to the continued growth of Frederick County by keeping pace with the County’s influx of new residents, businesses, and commercial development.
- To continue to acquire valuable information and enhanced knowledge through education and training in all areas of taxation in order for staff to maintain a high level of skill and professionalism.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Real Estate assessment visits	5,000	20,000	25,000
Number of new structures	800	1,500	1,500
Number of commercial parcels	1,847	1,620	1,850
Number of residential parcels	45,661	46,500	46,500
Agriculture and Open parcels (may have houses)	2,281	2,800	2,400
Tax Exempt parcels	2,040	1,970	2,050



One of the many houses in our growing County at the tip of the northernmost part of the Shenandoah Valley whose residents happily call “home”.



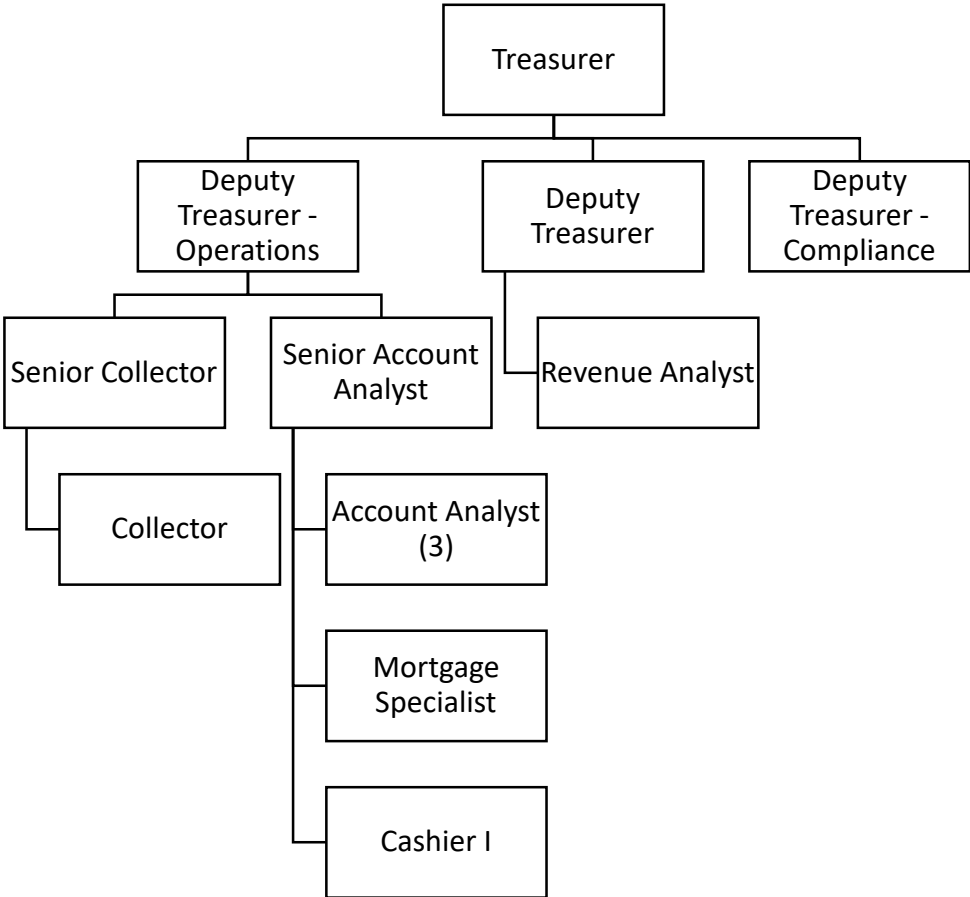
Mission

To provide innovative and efficient service to Frederick County residents.

What We Do

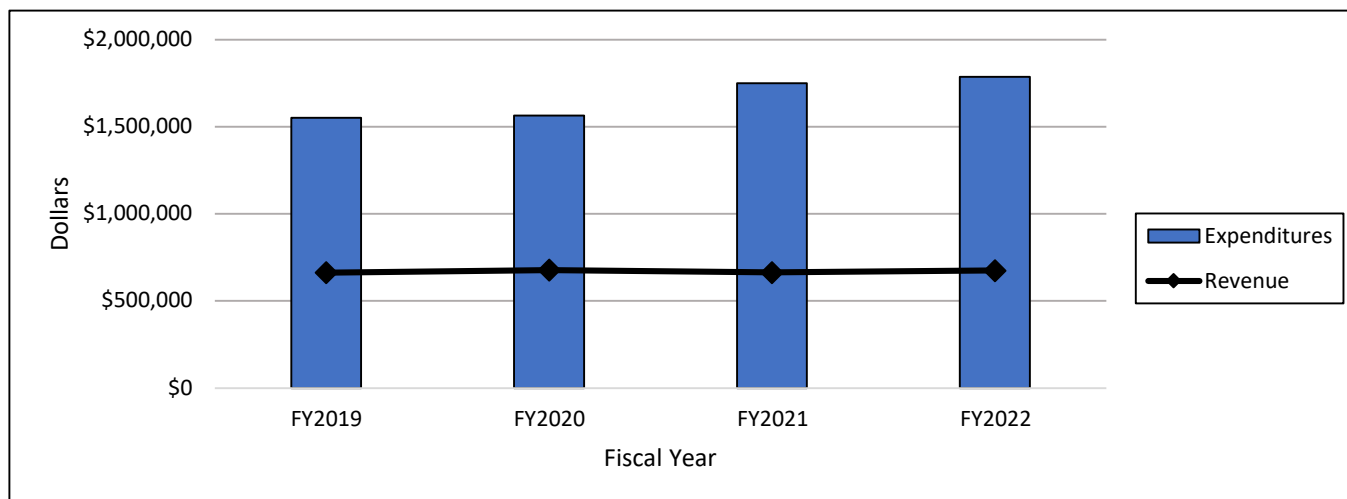
The elected position of Treasurer was created in the Virginia Constitution of 1870. The Treasurer is entrusted with the public's funds and has the responsibility to carry out the laws of the Commonwealth and of the locality.

- As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested, and expended by an officer directly accountable to the people
- The Treasurer is responsible for the receipt of revenue which comes to the locality including real estate, personal property, license taxes, permit fees, state income tax, state estimated tax, and Court, Sheriff, and Clerk fees
- The Treasurer's Office processes more than 400,000 transactions annually, the most significant being the billing and collection of real estate and personal property taxes
- Remittance options for citizens include website, mobile application, mail, or in-person, as well as a touch screen kiosk at the local DMV office
- The Treasurer's Office partners with DMV, Department of Taxation, and other governmental entities to enforce the collection of revenues for the County



## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,194,997	\$1,208,067	\$1,295,963	\$1,304,933	\$8,970	0.69%
Operating	357,209	355,854	453,308	481,585	28,277	6.24%
<b>Total</b>	<b>1,552,206</b>	<b>1,563,921</b>	<b>1,749,271</b>	<b>1,786,518</b>	<b>37,247</b>	<b>2.13%</b>
Fees	485,062	493,918	485,800	497,500	11,700	2.41%
State/Federal	177,894	183,766	178,000	178,000	0	0.00%
<b>Local Tax Funding</b>	<b>\$889,250</b>	<b>\$886,237</b>	<b>\$1,085,471</b>	<b>\$1,111,018</b>	<b>\$25,547</b>	<b>2.35%</b>
<b>Full-Time Positions</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$1,786,518

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%

#### Operating

- Increase in DMV Stops
- Increase in postage

### Goals/Objectives

- Provide taxpayers with courteous and professional service.
- Develop staff to increase collection capabilities during off-peak periods.
- Automate methods of delinquent tax collections.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Decrease paper-based transactions and increase energy efficiency in compliance with County-wide energy initiatives.
- Improve technology-based interaction.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of tax tickets mailed (PP, RE)	204,397	265,000	265,000
Number of transactions paid online	54,983	65,000	67,000
Value of transactions processed online	\$33,415,315	\$33,000,000	\$35,000,000
Vehicle license registrations issued	97,744	112,500	113,000
Average rate of return on investments (12 months)	0.42%	1.85%	0.20%
Number of delinquent notices mailed	25,764	26,500	32,000
Number of tax liens/distress warrants issued	1,423	2,200	1,800
DMV Stops	7,951	9,250	10,000
Dog tags sold	4,307	4,500	4,500

During the COVID-19 pandemic, the Treasurer’s Office remained open to serve Frederick County residents. Changes were made to the office to promote social distancing and taxpayers were encouraged to utilize one of the many no-contact payment options offered, including the drive-thru window, web payments, 24-hour drop box, and USPS mail.



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

**What We Do**

**Accounting**

- Produces the Annual Comprehensive Financial Report worthy of the Certificate of Achievement for Excellence in Financial Reporting (COA) given by the Government Finance Officers Association
- Produces the Popular Annual Financial Report (PAFR)
- Supports all County departments, vendors, and outside agencies
- Maintains accounting of all County funds

**Budget**

- Develops a balanced budget that meets the needs of the community in compliance with County policies and legal requirements
- Develops, publishes, and implements the County’s budget worthy of the Distinguished Budget Presentation Award given by the Government Finance Officers Association
- Provides financial planning and analytical services to the County Administrator and Board of Supervisors
- Coordinates debt management, financial policies, and issuance of debt

**Purchasing**

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

**Risk Management**

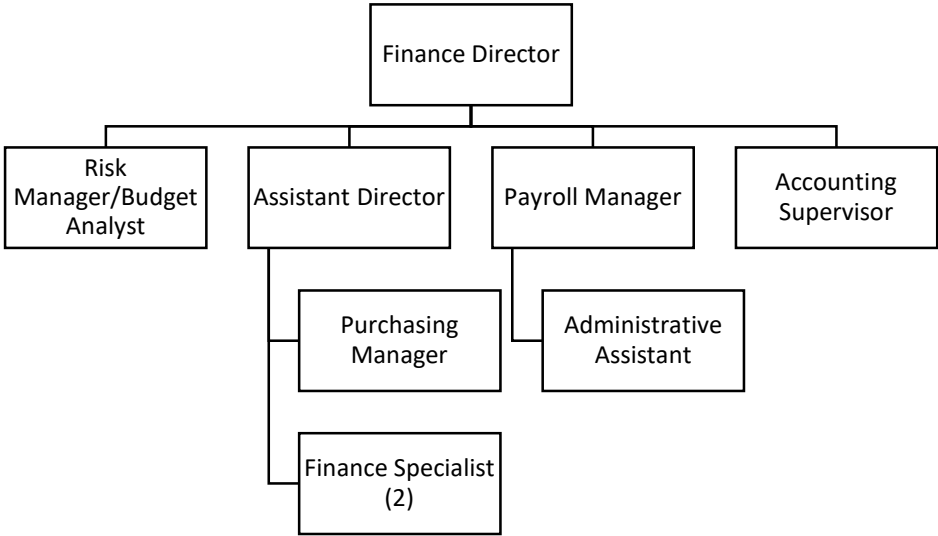
- Secures insurance for all property, liability, and vehicles
- Monitors and negotiates the health insurance plan for County employees

**Records Management**

- Retains and destroys public records in compliance with the Virginia Public Records Act
- Manage and preserve public records in accordance with the state’s Records Management Program

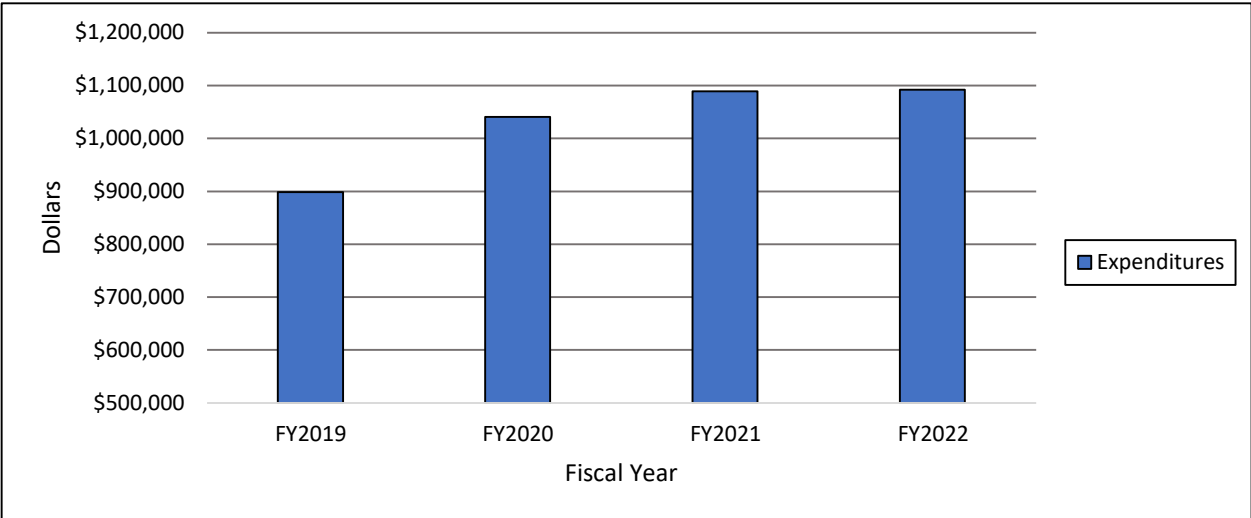
**Payroll**

- Oversees the County’s payroll time keeping, process payroll, and all associated payroll programs including Virginia Retirement Program



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$868,373	\$1,007,884	\$1,054,995	\$1,057,818	\$2,823	0.27%
Operating	30,442	32,516	33,813	34,155	342	1.01%
Local Tax Funding	\$898,815	\$1,040,400	\$1,088,808	\$1,091,973	\$3,165	0.29%
<b>Full-Time Positions</b>	<b>7</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$1,091,973

Notable Changes

Personnel

- Health insurance premium increase of 5%

Goals/Objectives

- Maintain complete and accurate accounting records.
- Administer and control the operating and annual fiscal plans for the County.
- Continue participation in GFOA budget, COA, and PAFR award programs.
- Continue to inform/train county departments of purchasing procedures, procurement requirements and county policies.
- Continue to work with the internal auditors to strengthen internal controls.
- Meet all payroll deadlines and continue to file all payroll returns on a timely basis.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Bids and RFP's processed	16	10	12
Purchase Orders processed	132	175	150
Annual volume of Purchase Orders	\$4,081,323	\$8,000,000	\$6,000,000
Number of P-Card transactions	13,708	14,500	14,500
Annual volume of P-Card transactions	\$11,210,649	\$15,000,000	\$13,000,000
Number of A/P checks processed	1,214	1,500	1,000
Annual volume of A/P checks	\$14,767,356	\$15,500,000	\$14,000,000
Number of ACH payments processed	1,807	1,850	1,900
Annual volume of ACH payments	\$32,806,596	\$20,000,000	\$20,000,000

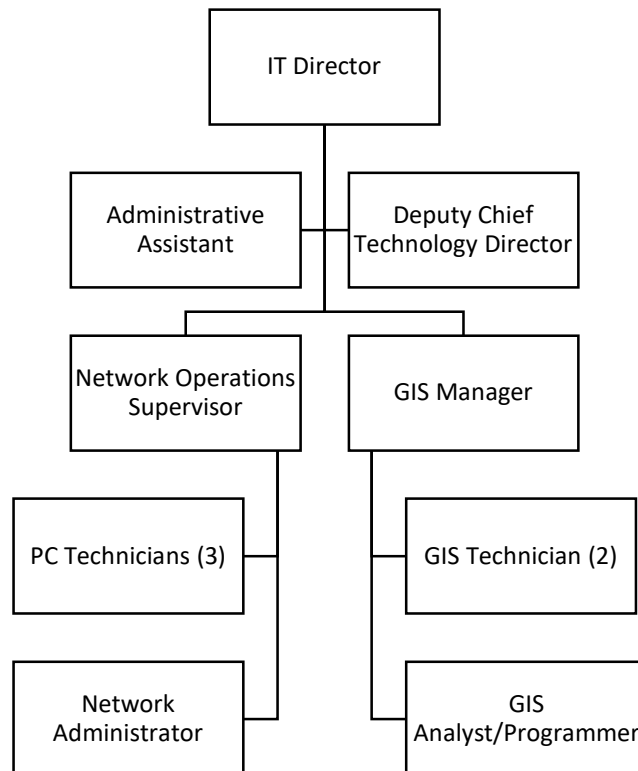
Mission

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

What We Do

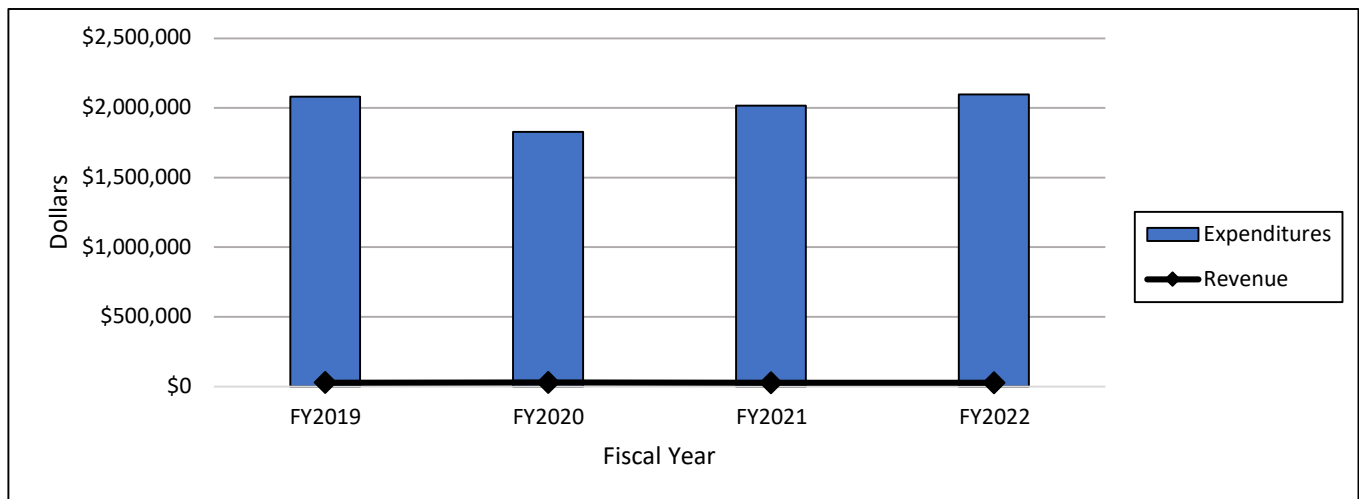
Managing the Data Network

- Information Technologies (IT) is responsible for purchasing, installing, and maintaining the various components of the County’s data, voice, and video network including hardware and software components
- IT plays an integral role in the planning and development of “Enterprise” or county-wide systems such as Document Imaging, Geographic Information Systems (GIS), Internet access and services, and disaster recovery systems
- Frederick County’s network is connected through three main sites – County Administration Building (CAB), the Regional Jail, and the Public Safety Building
- IT governs the CAB site and oversees management, maintenance, and procurement at the two other sites
- Procurement of PC/server-based technology is processed through IT staff and the department manages a Help Desk system for reporting, tracking, and documenting problems and solutions
- Staff is responsible for the development and management of the County’s website and county-wide staff Internet/Intranet access as well as custom application development
- GIS provides mapping data support to County staff and the public through seven interactive mapping sites hosted on the County’s website and internal network



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$940,099	\$980,233	\$1,054,677	\$1,161,761	\$107,084	10.15%
Operating	678,383	721,998	960,068	935,243	-24,825	-2.59%
Capital/Leases	462,393	125,867	0	132	132	100.00%
<b>Total</b>	<b>2,080,875</b>	<b>1,828,098</b>	<b>2,014,745</b>	<b>2,097,136</b>	<b>82,391</b>	<b>4.09%</b>
Fees	27,621	27,571	27,261	27,261	0	0.00%
<b>Local Tax Funding</b>	<b>\$2,053,254</b>	<b>\$1,800,527</b>	<b>\$1,987,484</b>	<b>\$2,069,875</b>	<b>\$82,391</b>	<b>4.15%</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$2,097,136

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Funding for one position restored after FY2021 COVID-19 restrictions



## Goals/Objectives

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of calls/tickets for service received (per year)	6,452	7,200	7,200
Number of personal computers maintained	1,029	1,026	1,100
Number of personal computers included on Refresh Program	62	60	40
Network Availability	99.8%	99.8%	99.9%
Number of address service requests per year	742	872	860
Website Hits	4,236,146	4,500,000	4,500,000



Troubleshooting by the IT Team is part of the day-to-day functions of the Information Technologies Department

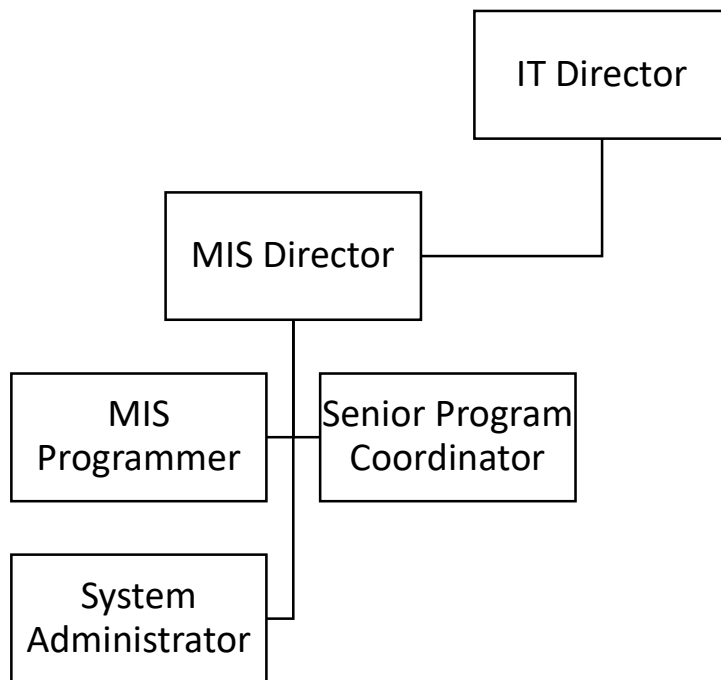
## Mission

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

## What We Do

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

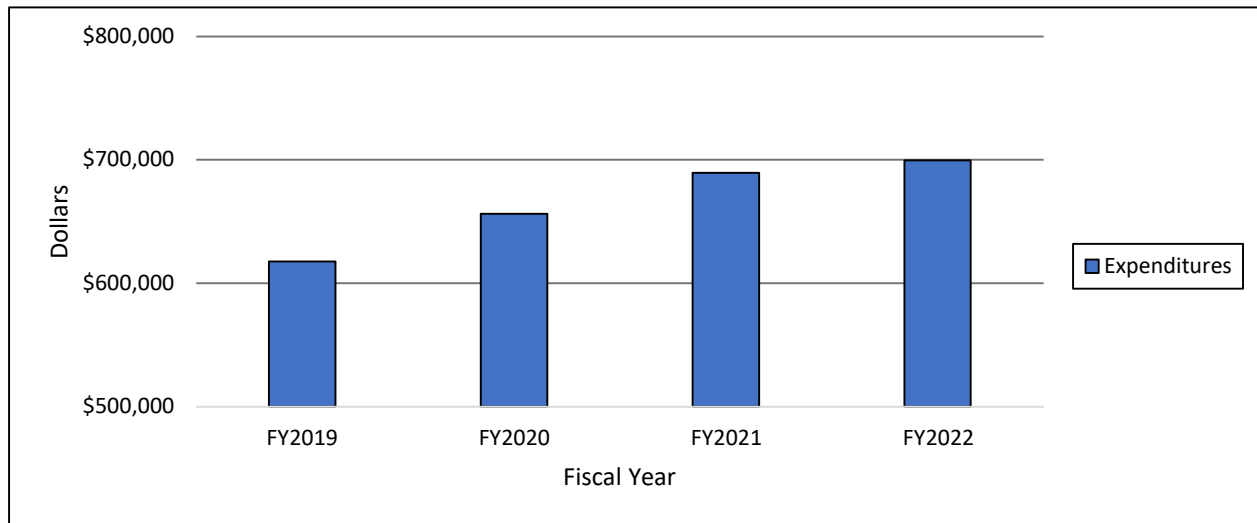
- The MIS team provides custom application development in support of the County's enterprise resource planning (ERP) system
- The MIS team maintains the disaster recovery backup system at the Public Safety Building. The production system continuously updates the backup so it can be used as a fail over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



## Management Information Systems

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$531,308	\$540,216	\$548,266	\$551,685	\$3,419	0.62%
Operating	56,773	77,571	104,796	110,014	5,218	4.98%
Capital/Leases	29,643	38,390	36,500	38,000	1,500	4.11%
<b>Local Tax Funding</b>	<b>\$617,724</b>	<b>\$656,177</b>	<b>\$689,562</b>	<b>\$699,699</b>	<b>\$10,137</b>	<b>1.47%</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$699,699**

### Notable Changes

#### Personnel

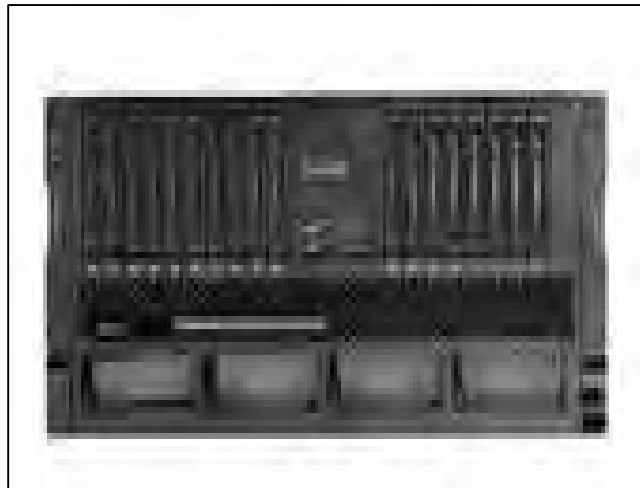
- Health insurance premium increase of 5%

## Management Information Systems

### Goals/Objectives

- Automate the Open Enrollment application to be more proactive in getting the employee to submit necessary forms and process them to HR.
- Provide more training to County users for the Web Query software.
- Write a new program for Appraisals to organize and archive all the pictures that are taken in the field.
- Upgrade the mass email system used in all departments to send out smart emails.
- Create compensation report for Human Resources to show employees all the additional benefits that are provided for them.
- Migrate Secure Sockets Layer/Transport Layer Security certificate to automated process.
- Work with EDA and Granicus to create a regional EDA website for talent attraction to the area.
- Migrate County Intranet and other applications off of Fredweb and onto SharePoint Online.

Service Levels	FY 2020 Actual	FY 2021 Budget	FY 2022 Plan
Number of calls/tickets for service received (per year)	1,243	2,200	1,800
Number of AS400 projects completed	9	12	15



The IBM ISeries provides the resources for running payroll and HR functions, financial applications, tax assessment and billing, tax collections, permitting and inspections.

**Mission**

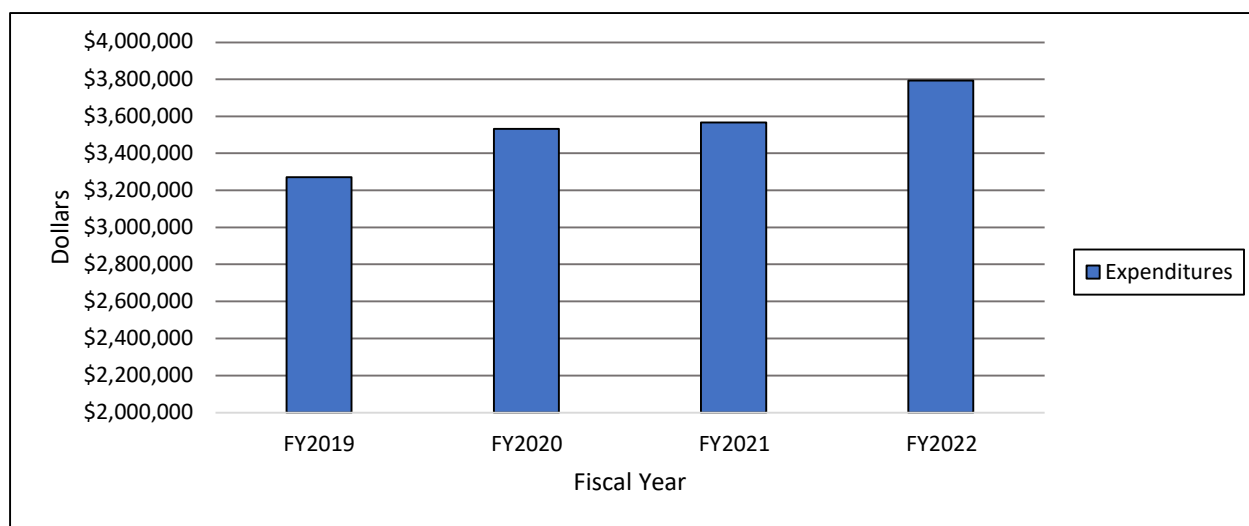
To provide a department that funds regional agencies and non-categorical expenses. Regional agencies normally combine the resources of other localities and are typically funded on population basis. Non-categorical expenses are those expenses such as post-employment benefits to retirees.

**What We Do**

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

**Budget Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$3,269,487	\$3,530,955	\$3,564,097	\$3,790,240	\$226,143	6.35%
Capital/Leases	660	660	2,400	2,400	0	0.00%
<b>Local Tax Funding</b>	\$3,270,147	\$3,531,615	\$3,566,497	\$3,792,640	\$226,143	6.34%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2022 Total Budget \$3,792,640**

**Operating**

- Additional funding needed for Children’s Services Act transfer
- Includes County contribution to Airport Capital Fund

### Mission

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

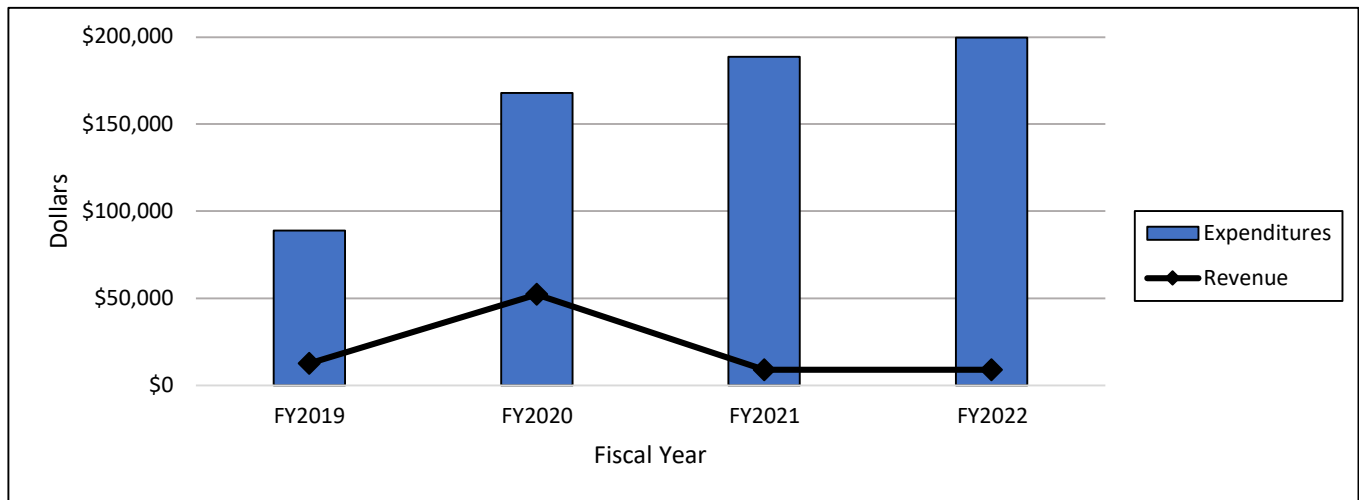
### What We Do

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

- The three-member appointed Electoral Board supervises and coordinates plans for the election schedule of the year, i.e., November general election, town elections (every two years), and possible special and primary elections
- The Electoral Board appoints the election officers for the County, to serve in all elections held within the calendar year
- It is the duty of the Board to train these officers of election in new legal procedures and record keeping requirements
- The Board also oversees ballot printing, voting machine programming, sealed ballots, maintains custody of voting records, makes determinations on provisional ballots, supervises polling places, coordinates with local government and departments in selecting polling places, assists in redistricting, and assists in budgeting
- The Electoral Board appoints the Director of Elections/General Registrar and determines the number of Deputy and Assistant Registrars needed

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$51,821	\$95,893	\$101,198	\$106,087	\$4,889	4.83%
Operating	35,016	70,174	85,134	89,440	4,306	5.05%
Capital/Leases	2,130	1,775	2,400	4,090	1,690	70.41%
<b>Total</b>	<b>88,967</b>	<b>167,842</b>	<b>188,732</b>	<b>199,617</b>	<b>10,885</b>	<b>5.76%</b>
Fees	3,843	42,929	0	0	0	0.00%
State/Federal	8,744	9,347	9,008	9,008	0	0.00%
<b>Local Tax Funding</b>	<b>\$76,380</b>	<b>\$115,566</b>	<b>\$179,724</b>	<b>\$190,609</b>	<b>\$10,885</b>	<b>6.05%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$199,617

Notable Changes

Personnel

- Increase in Election Officials and part-time help

Operating

- Increase in repairs due to aging equipment

Goals/Objectives

- Provide convenient and accessible voting locations and equipment to all voters.
- Comply with the Help America Vote Act (HAVA) and the mandates from the federal and state levels.
- Educate and train Electoral Board, Registrar, Registrar’s staff, Officers of Election, elected officials, and citizens on the election conduct and use of the Optical Scan voting systems required by State and HAVA legislation.
- Store, secure, and maintain the Optical Can voting systems and Electronic Poll Book (EPB) laptops.
- Educate and train Electoral Board, Registrar, Registrar’s staff, and Officers of Election on the election conduct and use of EPB laptop computers.
- Continue to ensure fair and impartial elections within the County.
- Monitor and lobby for or against legislation affecting the electoral processes and accessibility.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of elections held	3	2	2
Number of voting devices maintained	60	62	70
Number of registered voters	60,016	64,930	66,500
Number of Voters on Election Day(s)	24,168	19,998	10,000
Number of Early Voting Voters	2,866	28,822	4,000



The DS200 utilizes physical and system access controls including lockable doors, tamper-evident seals, and access codes. These security safeguards cannot be bypassed or deactivated and alert election officials of unauthorized access while the unit is in storage, transport, preparation, and operation.



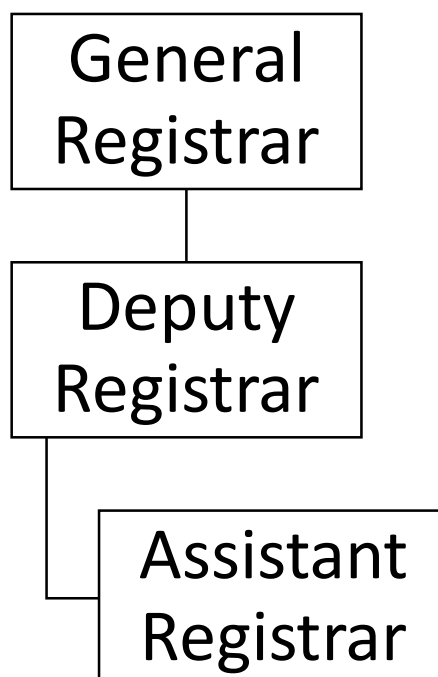
## Mission

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

## What We Do

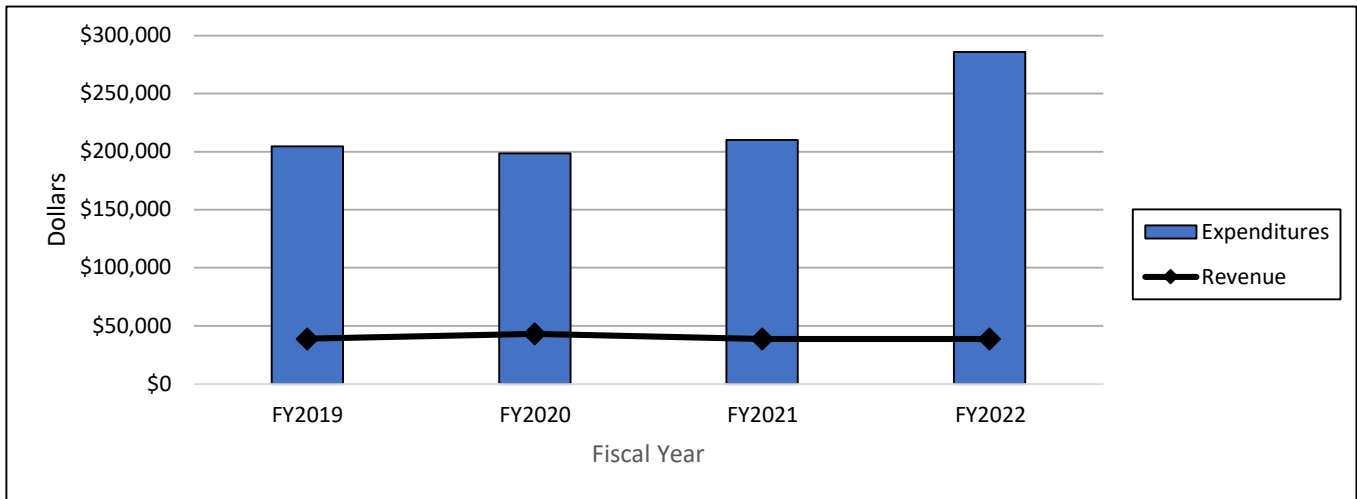
The General Registrar’s Office is the principal public location for the registration of voters for the locality and state-wide.

- The Registrar is responsible for conducting voter registration, promoting public awareness of the voter registration processes, and encouraging citizen participation in the democratic political process through voter registration and seminars
- The General Registrar is the official custodian of all records of registered voters and election results in the locality
- This office is responsible for all in-person Early Voting, Vote-by-Mail ballot processing, and for issuing, processing, and properly accounting for all mailed absentee ballots
- The Registrar provides administrative support to the Electoral Board involving ballot printing, voting machine programming, coordinating all precinct polling places, the use of satellite offices, year-round recruitment of officers of election and assists in training of officers of election



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$185,621	\$185,612	\$194,509	\$261,028	\$66,519	34.20%
Operating	16,798	10,301	13,234	21,624	8,390	63.40%
Capital/Leases	2,130	2,485	2,400	3,090	690	28.75%
<b>Total</b>	<b>204,549</b>	<b>198,398</b>	<b>210,143</b>	<b>285,742</b>	<b>75,599</b>	<b>35.98%</b>
Fees	100	800	0	0	0	0.00%
State/Federal	38,842	42,355	38,841	38,841	0	0.00%
<b>Local Tax Funding</b>	<b>\$165,607</b>	<b>\$155,243</b>	<b>\$171,302</b>	<b>\$246,901</b>	<b>\$75,599</b>	<b>44.13%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>50.00%</b>



FY2022 Total Budget \$285,742

Notable Changes

Personnel

- Health insurance premium increase of 5%
- New hire of full-time Assistant Registrar mid-year in FY 2021

Operating

- Increase in postage expenses due to redistricting

Goals/Objectives

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the County.
- Increase registered voter rolls to 70,000.
- Conduct General, Special, and Primary Elections, as called.
- Continue education of Registrar, Deputy Registrar, Assistant Registrar, and Electoral Board in all voting matters and procedures.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Vote-by-Mail ballots sent by email	100	200	100
Vote-by-Mail ballots sent by postal mail	3,802	9,213	5,000
Early No Excuse Voting in person	0	19,534	10,000
Number of citizens added to voter rolls	2,801	4,800	3,500
Number of citizens removed from voter rolls	1,588	3,012	2,000
Number of transactions processed	4,389	28,858	10,000
Number of Poll Workers needed to run elections	374	293	260

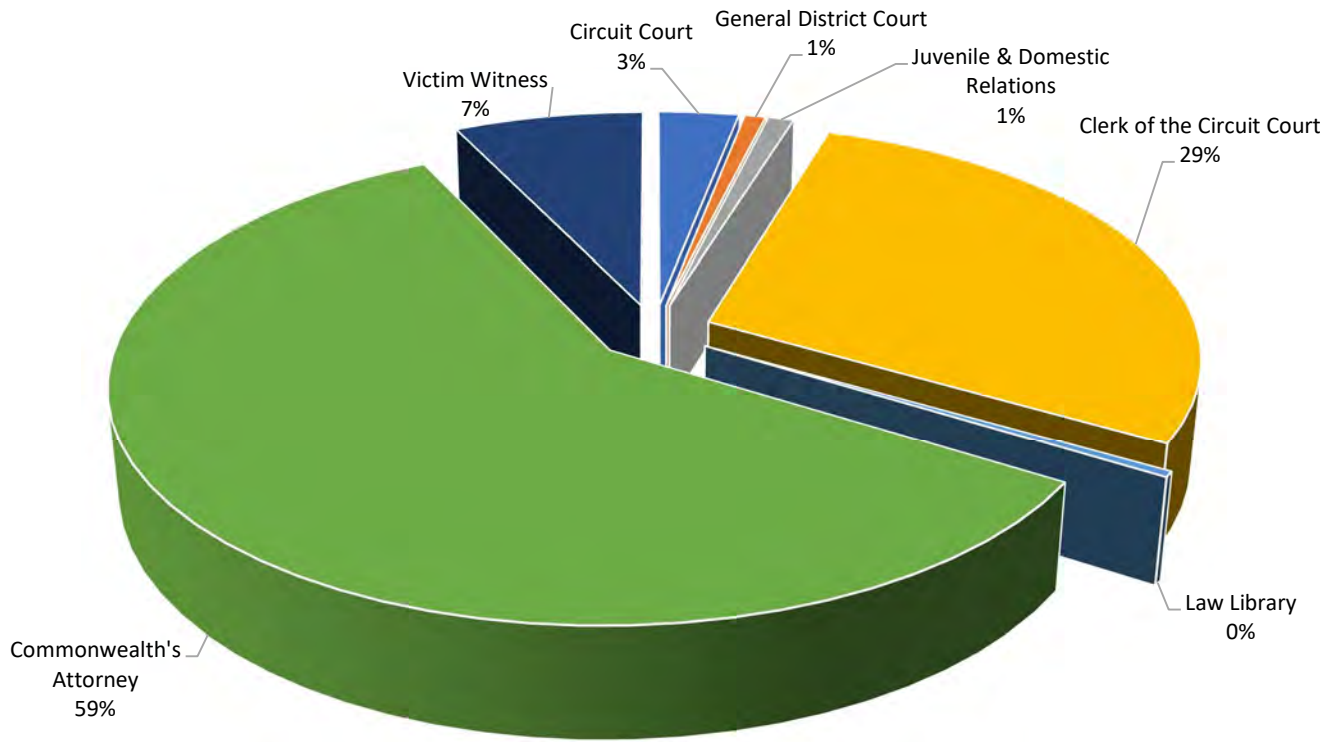


# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration



	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022 Amount	%
Circuit Court	\$68,984	\$79,500	<b>\$95,400</b>	\$15,900	20.00%
General District Court	18,722	25,110	<b>24,810</b>	-300	-1.19%
Juvenile & Domestic Relations	17,382	26,660	<b>30,515</b>	3,855	14.46%
Clerk of the Circuit Court	768,755	895,960	<b>893,097</b>	-2,863	-0.32%
Law Library	11,969	15,000	<b>12,000</b>	-3,000	-20.00%
Commonwealth's Attorney	1,700,574	1,837,429	<b>1,846,147</b>	8,718	0.47%
Victim Witness	204,525	223,682	<b>225,600</b>	1,918	0.86%
<b>TOTAL EXPENDITURES</b>	<b>\$2,790,911</b>	<b>\$3,103,341</b>	<b>\$3,127,569</b>	<b>\$24,228</b>	<b>0.78%</b>

## Mission

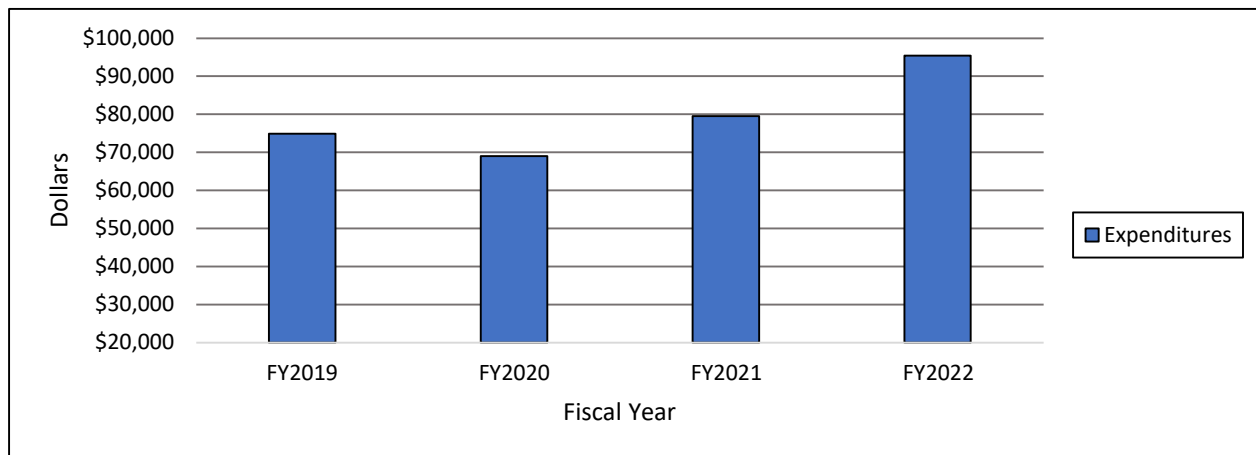
To provide an effective, efficient, fair, and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of Frederick County.

## What We Do

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

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$74,911	\$68,984	\$79,500	\$95,400	\$15,900	20.00%
Local Tax Funding	\$74,911	\$68,984	\$79,500	\$95,400	\$15,900	20.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2022 Total Budget \$95,400

### Notable Changes

#### Operating

- Expectation of an increase in trial numbers once COVID-19 pandemic ends

Mission

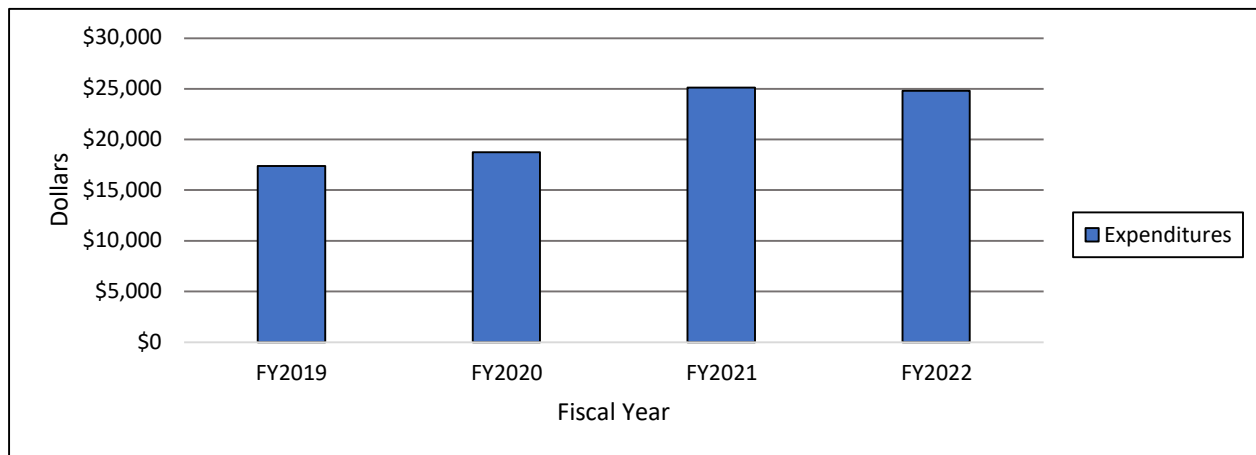
To assure that disputes are resolved justly, promptly, and economically through a court system unified in its structures and administration.

What We Do

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

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$6,162	\$8,961	\$10,505	\$10,505	\$0	0.00%
Operating	7,521	5,743	10,605	10,305	-300	-2.83%
Capital/Leases	3,706	4,018	4,000	4,000	0	0.00%
Local Tax Funding	\$17,389	\$18,722	\$25,110	\$24,810	-\$300	-1.19%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$24,810

No Notable Changes

## Juvenile and Domestic Relations Court

### Mission

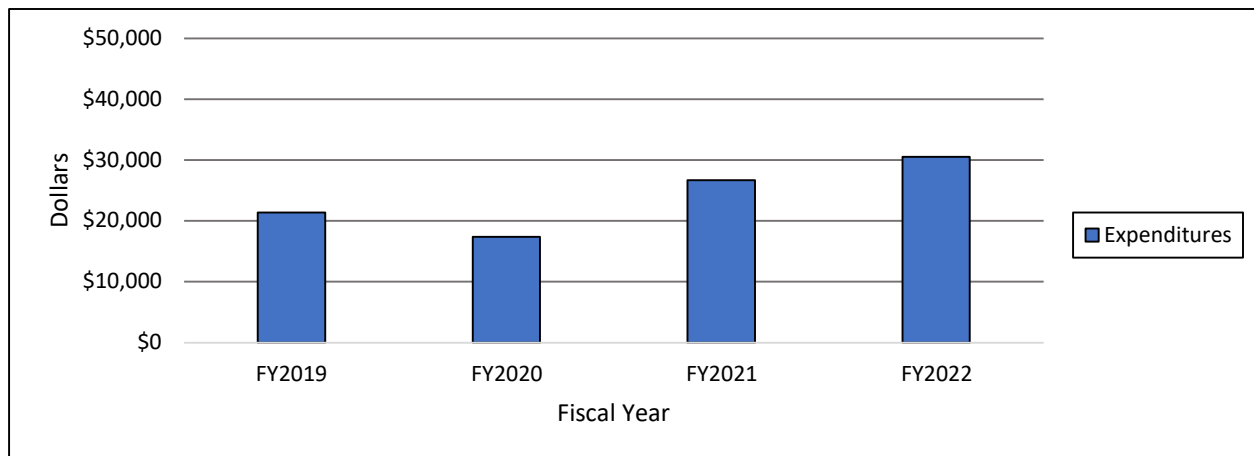
The judicial system provides a forum to ensure disputes are resolved in an impartial, timely, and efficient manner, preserving trust and confidence of the public through a system that is based on integrity and committed to excellence.

### What We Do

- This court has jurisdiction in matters involving delinquents, juveniles, and children and families in need
- Juvenile courts differ from other courts in their duty to protect the confidentiality of all juveniles coming before the court, and in their statutory mission to rehabilitate or treat, rather than simply punish, those who come before the court
- The welfare of the child and family is a paramount concern in the court's proceedings, as are safety of the community and the rights of victims

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$3,655	\$603	\$3,770	\$7,395	\$3,625	96.15%
Operating	10,559	7,787	13,890	14,120	230	1.66%
Capital/Leases	7,137	8,992	9,000	9,000	0	0.00%
<b>Local Tax Funding</b>	<b>\$21,351</b>	<b>\$17,382</b>	<b>\$26,660</b>	<b>\$30,515</b>	<b>\$3,855</b>	<b>14.46%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$30,515

### Notable Changes

#### Personnel

- Increase in part-time help



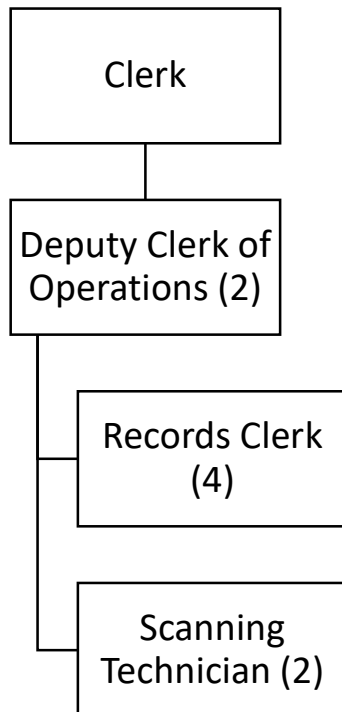
### Mission

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

### What We Do

#### Custodian of Records

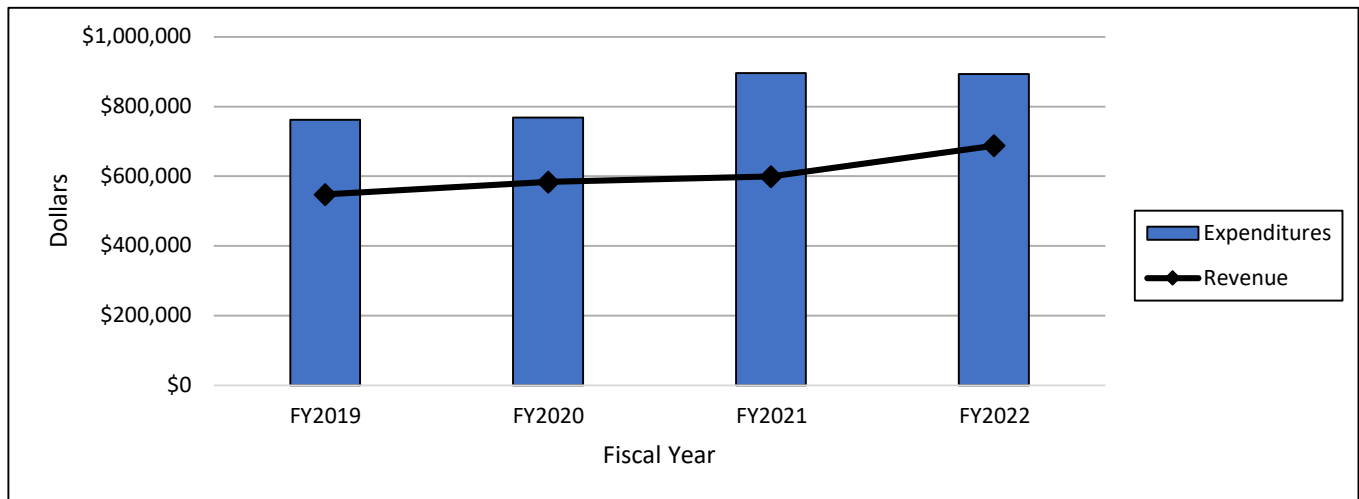
- This office is the official custodian of all Court records, including Civil Law and criminal aspects
- The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses and passports
- The Clerk is empowered to certify the qualification of local candidates for public office, to swear-in elected public officials and the taking of bonds when required
- All permanent records are scanned on a continual basis and are securely stored at the Virginia State Library in Richmond, Virginia
- This office assists the public to find their deeds to real estate and maintains the records of the County, which include Wills, Deeds, Deeds of Trust, Rights of Way, Financing Statements, Termination Statements, Judgments, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Lawsuits, Partnership and Fictitious Name Certificates, Service Discharges, Special Commissioner Bonds, Guardian Bonds, and Elected Official Bonds



## Clerk of the Circuit Court

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$712,789	\$721,068	\$821,078	\$828,539	\$7,461	0.91%
Operating	41,391	38,892	65,397	56,073	-9,324	-14.14%
Capital/Leases	7,687	8,795	9,485	8,485	-1,000	-10.54%
<b>Total</b>	<b>761,867</b>	<b>768,755</b>	<b>895,960</b>	<b>893,097</b>	<b>-2,863</b>	<b>-0.32%</b>
Fees	97,638	112,756	105,815	127,053	21,238	20.07%
State/Federal	450,349	470,592	493,356	561,203	67,847	13.75%
<b>Local Tax Funding</b>	<b>\$213,880</b>	<b>\$185,407</b>	<b>\$296,789</b>	<b>\$204,841</b>	<b>-\$91,948</b>	<b>-30.98%</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$893,097

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%

#### Operating

- Reduction in back scanning expenses

Goals/Objectives

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of jury summons issued (approx.)	480	500	1,280
Number of Wills Probated	443	500	525
Number of Probate documents indexed/scanned	2,525	4,500	3,000
Number of Concealed Handgun permits issued	4,101	3,000	3,000
Number of concluded and processed divorce cases	280	275	300
Number of marriage licenses issued	505	500	500
Number of deed/deed of trust recordings	19,319	14,000	20,000
Number of civil court orders processed (approx.)	3,879	5,000	5,000
Number of criminal court orders processed (approx.)	14,176	22,000	16,000



The Frederick County Circuit Court Clerk’s Office houses land records dating back to the year 1743. A few of these records are shown in this photo.

Mission

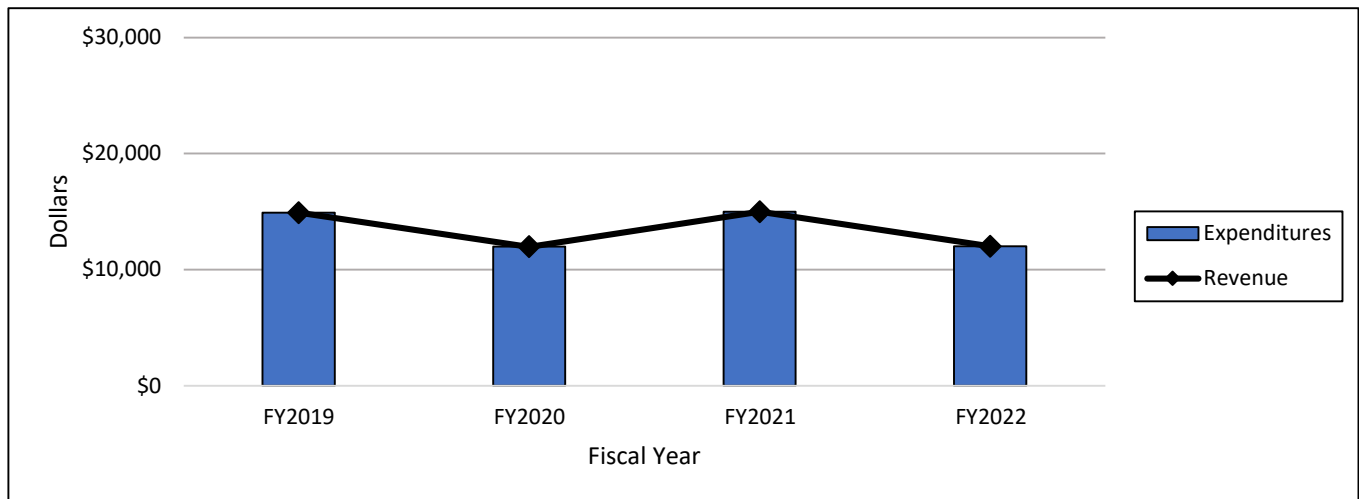
To provide free access to current legal and law-related information for research. This access is available to the general public, government agencies, members of the legal profession, and the judiciary.

What We Do

- The Law Library is located on the 3<sup>rd</sup> floor of the Winchester-Frederick County Joint Judicial Center and is maintained by the Circuit Court Judges Secretary
- The Law Library provides legal library service and reference assistance for the benefit of the judiciary, practicing attorneys, and the general public

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$14,893	\$11,969	\$15,000	\$12,000	-\$3,000	-20.00%
<b>Total</b>	14,893	11,969	15,000	12,000	-3,000	-20.00%
Fees	14,893	11,969	15,000	12,000	-3,000	-20.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2022 Total Budget \$12,000

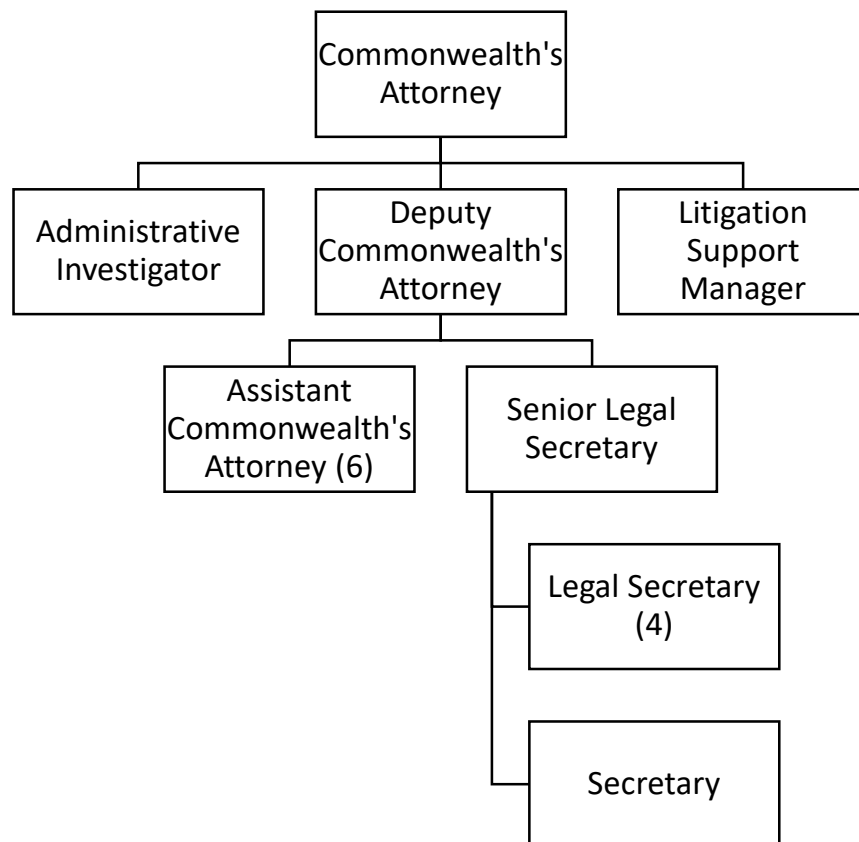
No Notable Changes

## Mission

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

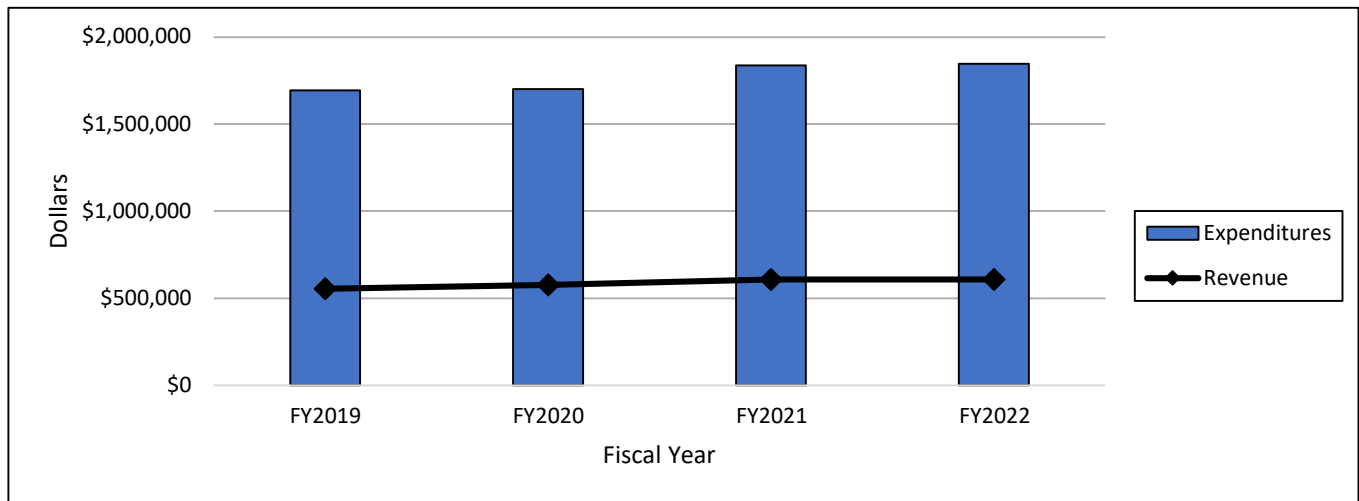
## What We Do

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



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,609,867	\$1,619,802	\$1,737,379	\$1,737,597	\$218	0.01%
Operating	77,471	74,471	93,050	101,550	8,500	9.13%
Capital/Leases	6,738	6,301	7,000	7,000	0	0.00%
<b>Total</b>	<b>1,694,076</b>	<b>1,700,574</b>	<b>1,837,429</b>	<b>1,846,147</b>	<b>8,718</b>	<b>0.47%</b>
State/Federal	554,693	577,122	608,159	608,159	0	0.00%
Local Tax Funding	\$1,139,383	\$1,123,452	\$1,229,270	\$1,237,988	\$8,718	0.71%
<b>Full-Time Positions</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$1,846,147

Notable Changes

Personnel

- Health insurance premium increase of 5%

Operating

- Increased maintenance service contracts expenses

Goals/Objectives

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Circuit Court-Felony and Misdemeanor Indictments, including Direct Indictments, Presented to the Grand Jury	1,442	1,500	1,500
Misdemeanor Appeals processed	491	500	500
Probation Violation Petitions filed	576	576	600
Circuit Court – Civil cases and Concealed Weapon Permit Reviews	2,500	2,750	2,750
Community Prosecution/Outreach (hours)	150	200	250
General District Court-Criminal cases, to include misdemeanors, felonies, and show cause; does not include serious traffic cases	2,953	3,116	3,250
Juvenile & Domestic Relations Court-Criminal cases, to include delinquency, misdemeanors, felonies, show cause and criminal non-support	2,208	2,002	2,000



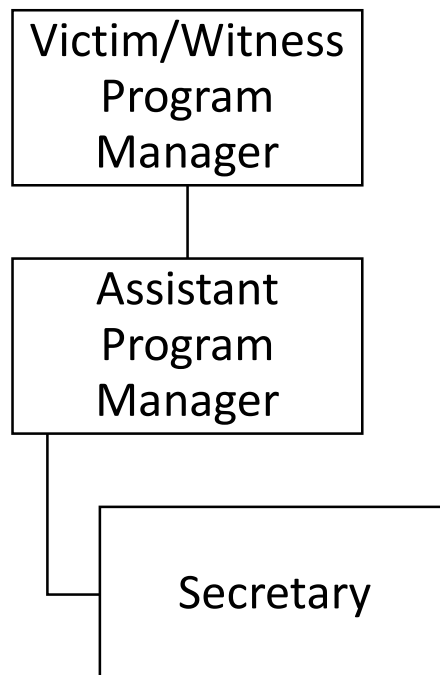
McGruff the Crime Dog with Commonwealth’s Attorney Ross Spicer and Deputy Commonwealth’s Attorney Andy Robbins “takin’ a bite outta crime” at the 36<sup>th</sup> annual National Night Out event, August 6, 2019.

### Mission

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

### What We Do

- The Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services, or referral to such services
- This office also provides information and direction in applying for services available, including benefits from the Virginia Criminal Injuries Compensation Fund
- This office is the liaison between the Commonwealth's Attorney's Office and victims/witnesses of crime
- This Program also provides service to the Juvenile & Domestic Relations, General District, and Circuit Courts as well as participates and advocates for victims and witnesses of violent crime in Frederick County
- This Program monitors and requests restitutions for their victims of crime

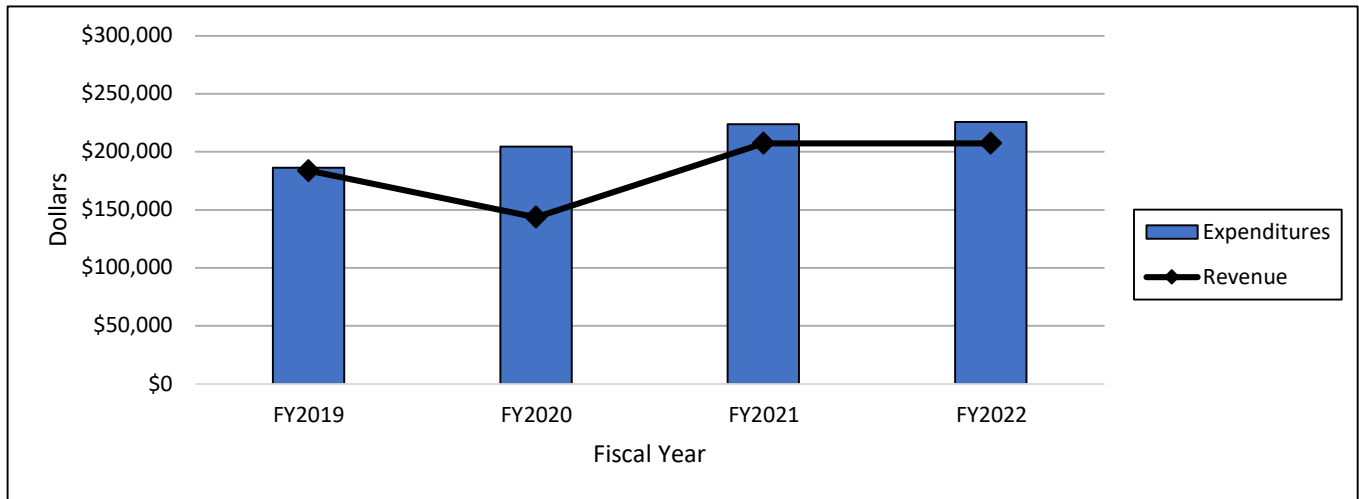




## Victim/Witness Program

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$169,995	\$186,289	\$211,947	\$213,850	\$1,903	0.90%
Operating	16,299	10,342	11,735	11,750	15	0.13%
Capital/Leases	0	7,894	0	0	0	0.00%
<b>Total</b>	186,294	204,525	223,682	225,600	1,918	0.86%
State/Federal	183,837	143,771	207,470	207,470	0	0.00%
Local Tax Funding	\$2,457	\$60,754	\$16,212	\$18,130	\$1,918	11.83%
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$225,600

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%

Goals/Objectives

- Continue to provide services to crime victims and witnesses in Frederick County.
- Participate and assist victims in filing for financial assistance.
- Collect, distribute, and monitor all restitution in Frederick County.
- Monitor services and assist victims through the judicial system by acting as an advocate and liaison between the Commonwealth’s Attorney’s Office and victims/witnesses.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
New cases opened/number of protective orders generated	2,200	2,550	2,400
Direct Service Victims Served	999	1,400	1,500
Generic Service Victims Served	2,052	2,100	1,900



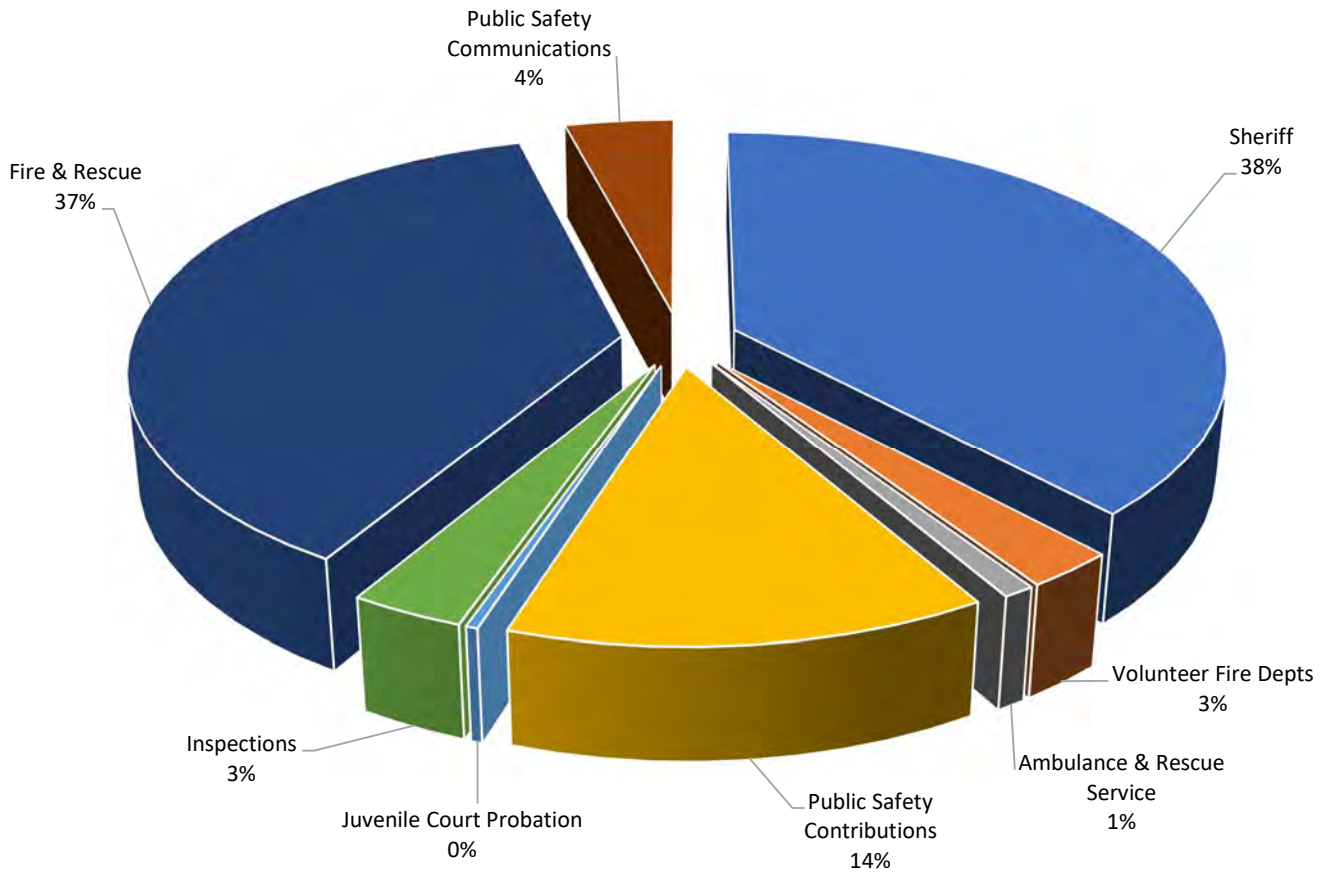
Victim Witness and Commonwealth’s Attorney Offices support Domestic Violence Awareness by wearing Green/Turquoise.

# Public Safety



Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety



	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022 Amount	%
Sheriff	\$16,571,635	\$16,170,319	<b>\$17,733,521</b>	\$1,563,202	9.66%
Volunteer Fire Departments	977,369	985,419	<b>1,197,496</b>	212,077	21.52%
Ambulance & Rescue Service	321,150	411,150	<b>416,250</b>	5,100	1.24%
Public Safety Contributions	5,511,011	6,082,170	<b>6,249,161</b>	166,991	2.74%
Juvenile Court Probation	140,850	156,701	<b>157,373</b>	672	0.42%
Inspections	1,396,494	1,497,058	<b>1,499,790</b>	2,732	0.18%
Fire and Rescue	15,104,780	15,656,871	<b>17,319,645</b>	1,662,774	10.62%
Public Safety Communications	1,512,928	1,780,817	<b>1,923,139</b>	142,322	8.00%
<b>TOTAL EXPENDITURES</b>	<b>\$41,536,217</b>	<b>\$42,740,505</b>	<b>\$46,446,775</b>	<b>\$3,706,270</b>	<b>8.67%</b>

## Mission

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

## What We Do

### Patrol Division

- Deputies patrol the roads and neighborhoods of Frederick County, ensuring safety
- Deputies handle criminal responses such as burglary, animal complaints, traffic related issues, accident investigation, business checks, alarm calls, protective orders, detention orders, commitment orders, and other misdemeanor and felony related arrests
- Deputies are responsible for case preparation and presenting cases in the courtroom
- Deputies assigned to the Traffic Unit handle a vast array of traffic related issues such as traffic accidents, accident investigations, traffic fatality investigations, traffic complaints, speed enforcement, issuance of citations when needed, and other law enforcement duties when required
- The need for traffic enforcement continues to increase as the community grows

### Investigative Division

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

### School Safety Division

- Provide safety, security, training, law related education for students and faculty of the Frederick County Public School System
- Instruct D.A.R.E. to teach Civilian Response to Active Shooter Training combined with Stop the Bleed
- Help promote law enforcement friendly community relations with young people by providing programs such as Lunch Buddies, Tribute Tuesdays and Freedom Fridays

### Court Security/Civil Process

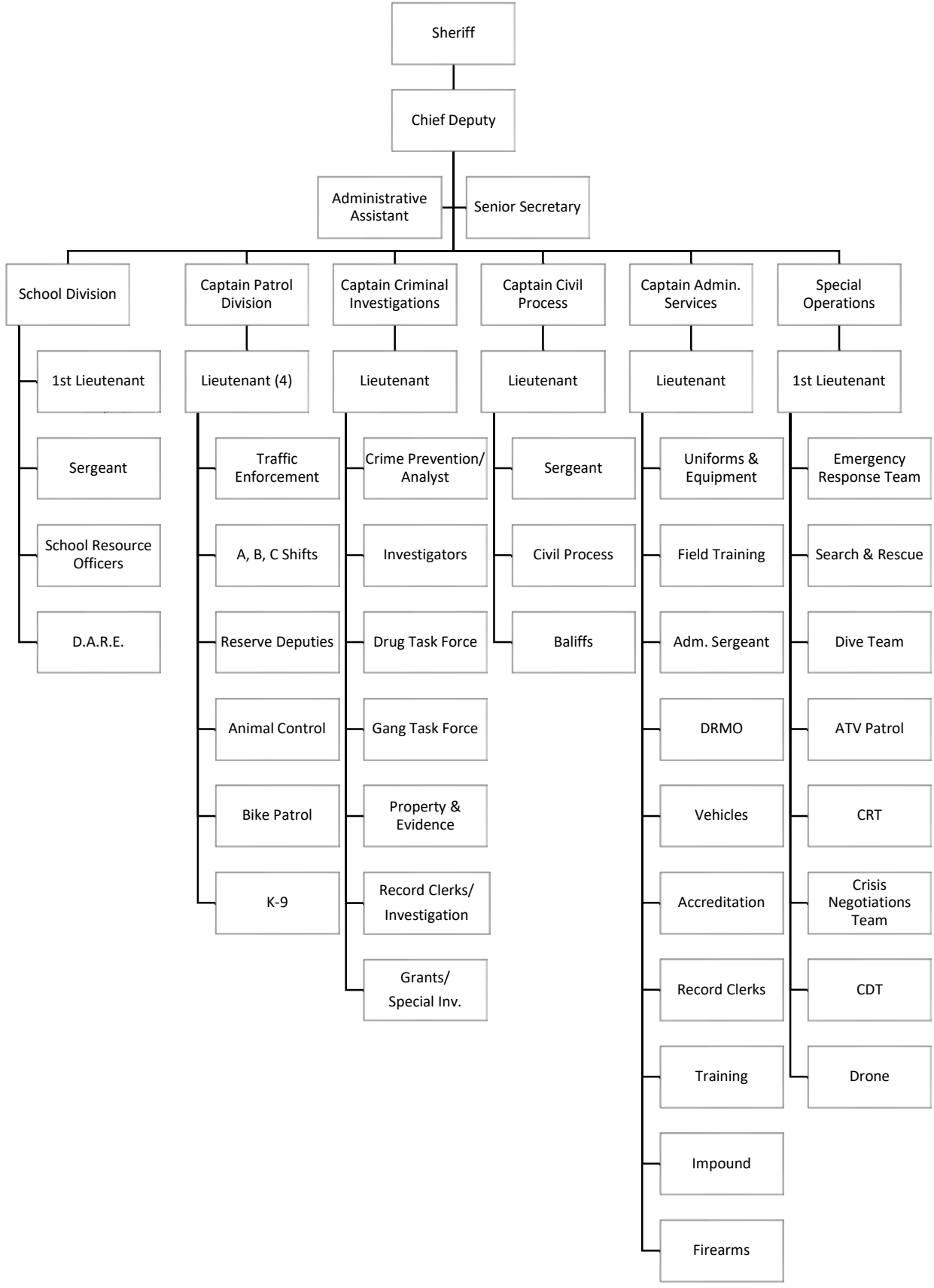
- Responsible for providing security for the Frederick County court rooms
- Serves all civil papers within Frederick County and handling prisoner extraditions and prisoner transports

### Administrative Division

- Maintain the Sheriff's Office accreditation, vehicles, uniforms, equipment, training
- Makes policies and procedures, reviews day to day workload

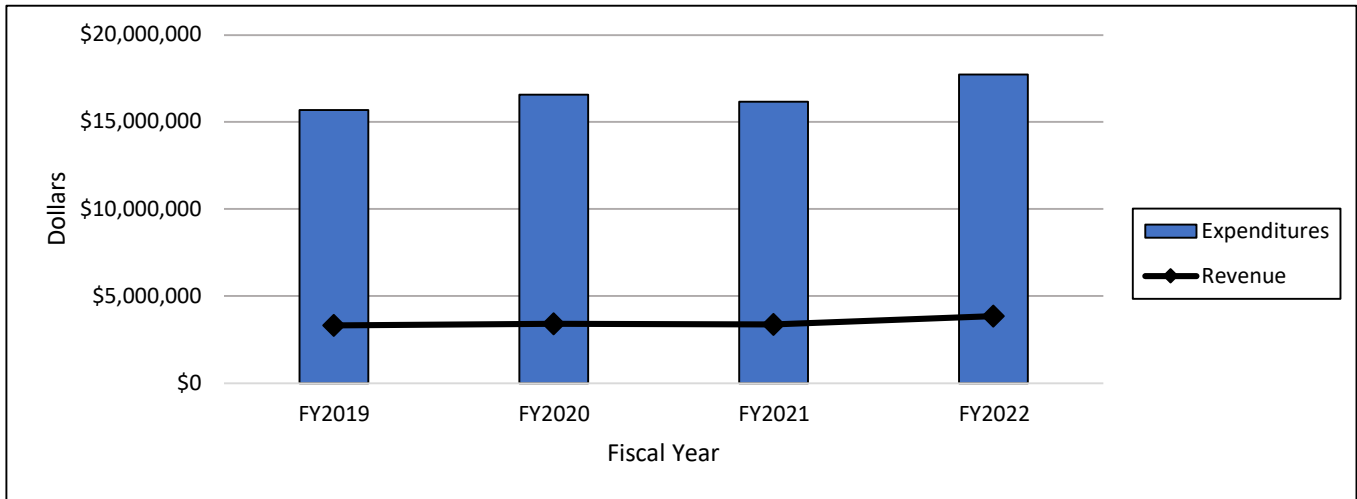
### Special Operations Division

- Responsible for all emergency teams and K-9 patrol



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$12,794,361	\$14,084,691	\$14,084,591	\$14,976,012	\$891,421	6.32%
Operating	1,650,237	1,759,728	2,072,308	2,181,237	108,929	5.26%
Capital/Leases	1,239,435	727,216	13,420	576,272	562,852	4194.13%
<b>Total</b>	<b>15,684,033</b>	<b>16,571,635</b>	<b>16,170,319</b>	<b>17,733,521</b>	<b>1,563,202</b>	<b>9.66%</b>
Fees	535,972	541,209	529,524	541,000	11,476	2.17%
State/Federal	2,783,469	2,869,784	2,846,082	3,311,617	465,535	16.36%
<b>Local Tax Funding</b>	<b>\$12,364,592</b>	<b>\$13,160,642</b>	<b>\$12,794,713</b>	<b>\$13,880,904</b>	<b>\$1,086,191</b>	<b>8.48%</b>
<b>Full-Time Positions</b>	<b>143.5</b>	<b>153.5</b>	<b>155.5</b>	<b>157.5</b>	<b>2</b>	<b>1.29%</b>



FY2022 Total Budget \$17,733,521

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Overtime increase
- Funding for two positions restored after FY2021 COVID-19 restrictions
- Two new Deputy positions approved in FY2022

Operating

- Increases in Police Supplies and Uniforms

Capital

- Capital associated with two new positions
- Boat with sidescan sonar capabilities (funded by Port Security Grant)
- Search and Recovery Team response vehicle (funded by State Homeland Security Grant)

Goals/Objectives

- Provide School Resource Deputies to all Frederick County Public Schools.
- Obtain Certification as a Crime Prevention Community from the Department of Criminal Justice Services.
- Provide pistol lights and holsters to all sworn personnel.
- Send one sworn deputy to the Forensic Academy for training.
- Train all sworn personnel in civil disturbance techniques.
- Participate in twenty or more community events.
- Reduce complaints on sworn personnel by five percent.
- Obtain one Ballistic Shield for each shift.
- Train all personnel in Crisis Intervention Training (CIT).

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Law Enforcement Calls for Service	84,864	73,545	80,994
# of Warrants Served	7,293	7,411	7,315
# of Criminal Arrests	3,416	3,001	3,036
# of Citations Issued	6,062	6,345	6,265
# of Cases Reported	5,644	5,552	5,392
# of Civil Papers Served	16,188	15,784	15,548
# of Extraditions/Transports	479	776	644



The Frederick County Sheriff’s Office School Resource Officer (SRO) program places law enforcement officers in Frederick County Schools with the goal of creating, providing, and maintaining the safest, most secure, and best learning environment with positive relationships for our students, teachers, and staff.



## Volunteer Fire Departments

### Mission

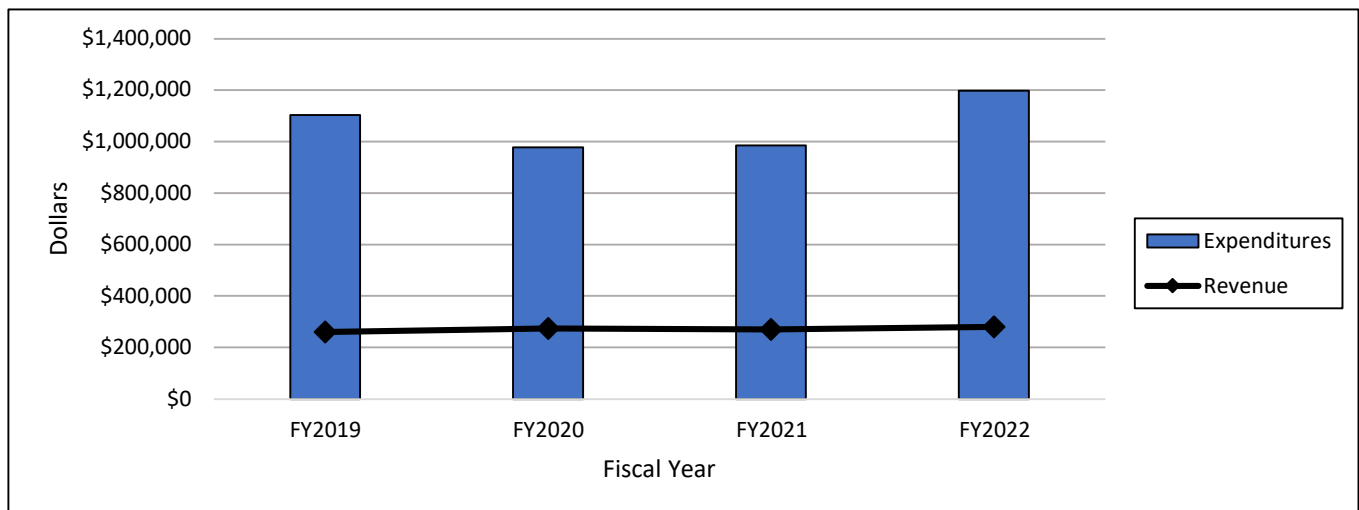
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

### What We Do

- Provide contributions to the eleven volunteer fire companies which serve Frederick County
- This contribution is used by the fire company to support their mission of providing fire protection to the residents of their service area
- Each volunteer company provides an annual financial statement to the County as evidence of expenses incurred

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$93,896	\$89,998	\$91,000	\$96,000	\$5,000	5.49%
Operating	1,009,415	887,371	894,419	1,101,496	207,077	23.15%
<b>Total</b>	<b>1,103,311</b>	<b>977,369</b>	<b>985,419</b>	<b>1,197,496</b>	<b>212,077</b>	<b>21.52%</b>
State/Federal	260,328	273,930	270,000	280,000	10,000	3.70%
Local Tax Funding	\$842,983	\$703,439	\$715,419	\$917,496	\$202,077	28.25%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$1,197,496**

### Notable Changes

#### Operating

- Includes fuel cost assistance for County fire companies
- Increase in Fire Program funding

# Ambulance and Rescue Service

**Mission**

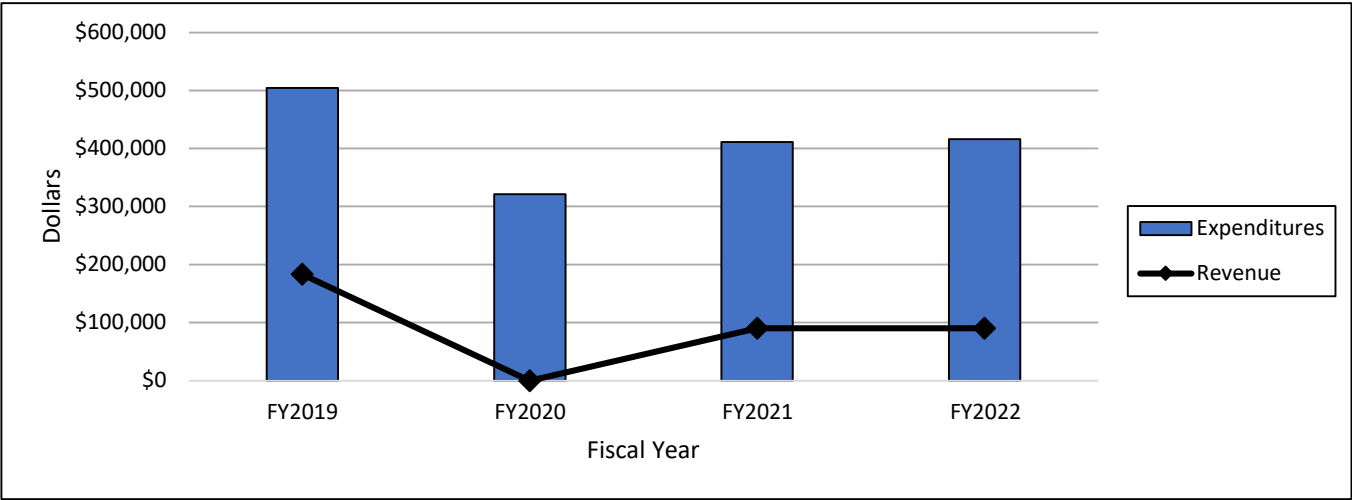
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

## What We Do

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

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$504,222	\$321,150	\$411,150	\$416,250	\$5,100	1.24%
<b>Total</b>	504,222	321,150	411,150	416,250	5,100	1.24%
State/Federal	183,072	0	90,000	90,000	0	0.00%
Local Tax Funding	\$321,150	\$321,150	\$321,150	\$326,250	\$5,100	1.59%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$416,250  
 No Notable Changes

## Public Safety Contributions

### Mission

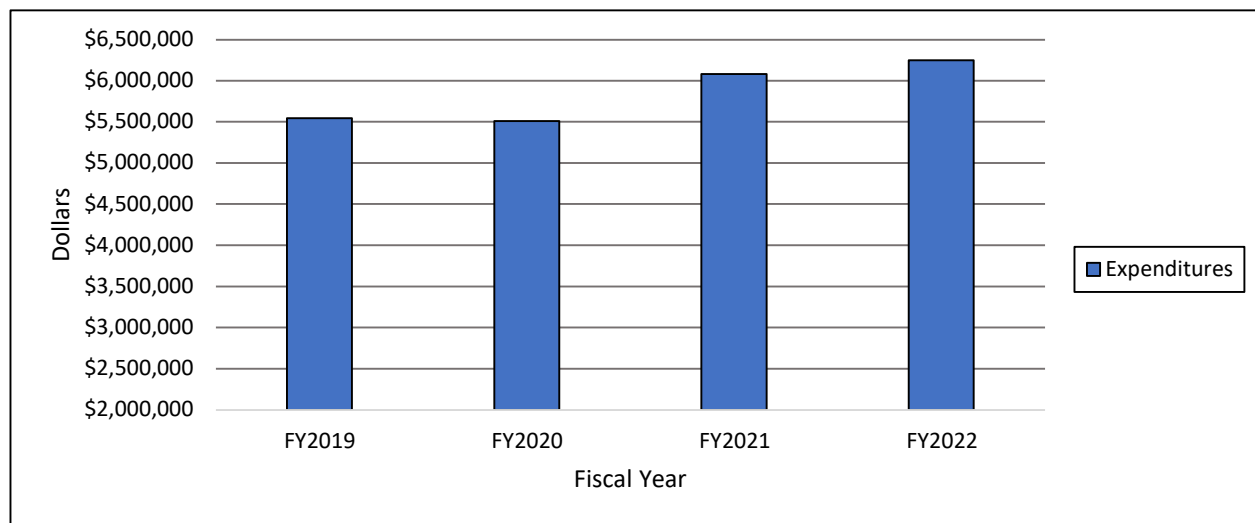
To provide correctional and court services in the support of the criminal justice systems for adult and juvenile detention. These services for both facilities are regional with different jurisdictions sharing in each facility.4602936

### What We Do

- This function contains the Frederick County contributions to the Northwestern Regional Adult Detention Center and the Juvenile Detention Center
- These contribution amounts are based on the number of Frederick County residents that are located in each facility

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$5,545,272	\$5,511,011	\$6,082,170	\$6,249,161	\$166,991	2.74%
Local Tax Funding	\$5,545,272	\$5,511,011	\$6,082,170	\$6,249,161	\$166,991	2.74%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2022 Total Budget \$6,249,161**

### Notable Changes

#### Operating

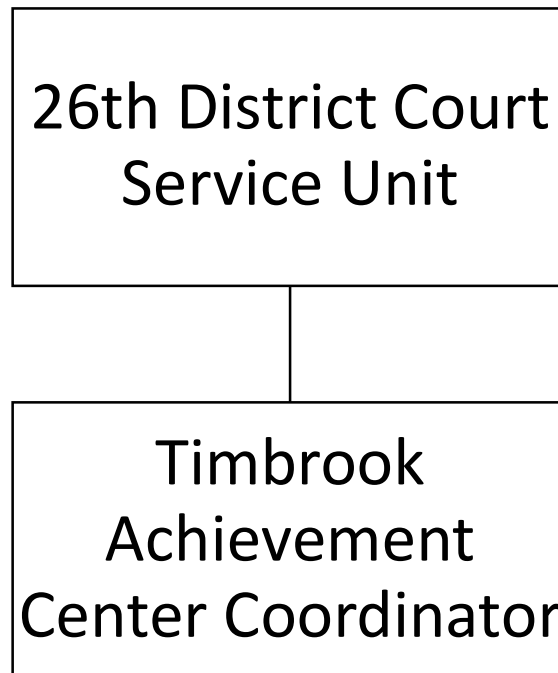
- Increase in adult detention center contribution due to increase in operating expenses

Mission

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

What We Do

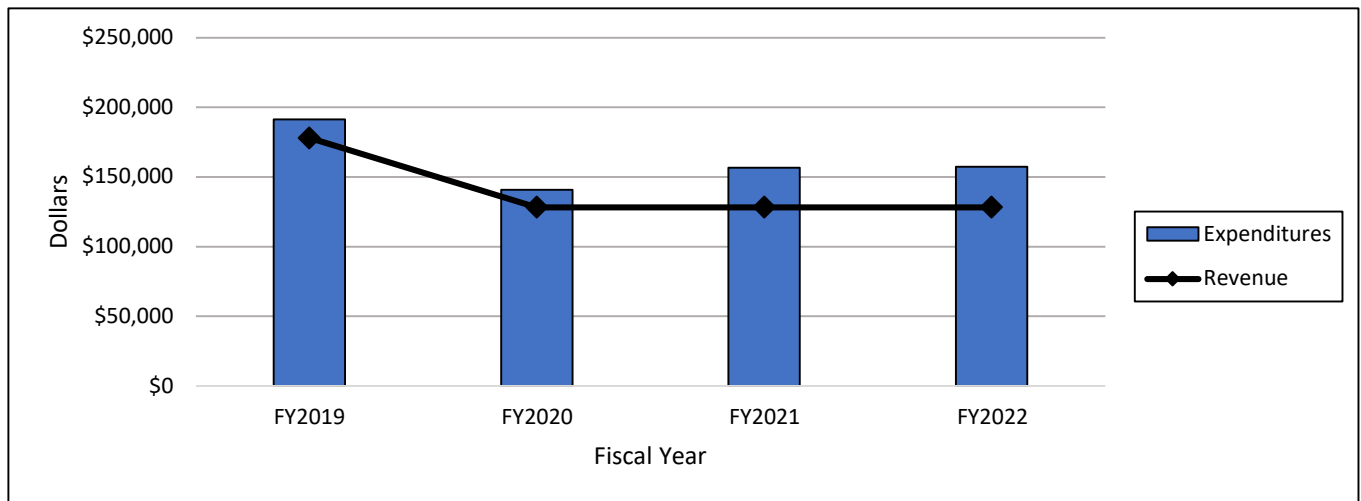
- The Court Probation Unit provides intake services, probation and parole supervision, and conducts social history investigations and reports for the Court
- Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by protective service workers, children in need of services, and children in need of supervision petitions
- This office provides supervision of those youth who are under terms and conditions of release pending adjudication, diversion, monitoring, probation and parole supervision, and case manages those youth committed to the Department of Juvenile Justice (DJJ) or residentially placed
- Parole services are assigned to offenders during their commitment to the DJJ and aid in their transition back into the community upon their release
- The Court Probation Unit also provides Intensive Probation Supervision to higher risk probationers/parolees to enhance monitoring, compliance, and promote public safety
- This office is funded by the Virginia Juvenile Community Crime Control Act (VJCCCA) and is fiscally managed by Frederick County
- The Timbrook Achievement Center is a community collaborative that provides a detention alternative for youth that are truant and delinquent



## Juvenile Court Probation

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$52,958	\$88,153	\$63,016	\$63,688	\$672	1.07%
Operating	138,353	52,697	93,685	93,685	0	0.00%
<b>Total</b>	<b>191,311</b>	<b>140,850</b>	<b>156,701</b>	<b>157,373</b>	<b>672</b>	<b>0.42%</b>
State/Federal	178,052	128,358	128,358	128,358	0	0.00%
Local Tax Funding	\$13,259	\$12,492	\$28,343	\$29,015	\$672	2.37%
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$157,373**

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%

Goals/Objectives

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Post Dispositional Case Management Admissions	42	50	N/A
Timbrook Achievement Center Site Program Admissions	8	25	25
Life Skills Program Admissions	12	30	30
Anger Management Program Admissions	6	25	25
Larceny Reduction Program Admissions	2	15	10
Substance Abuse Education Program Admissions	34	60	60
Substance Abuse Treatment Program Admissions	0	10	10
Supervision Plan Services Admissions	2	10	10
Home Electronic Monitoring participants	N/A	15	15



Team A from left: Kista Opoku-Achampong, Christina Lovasz, Randi Myers



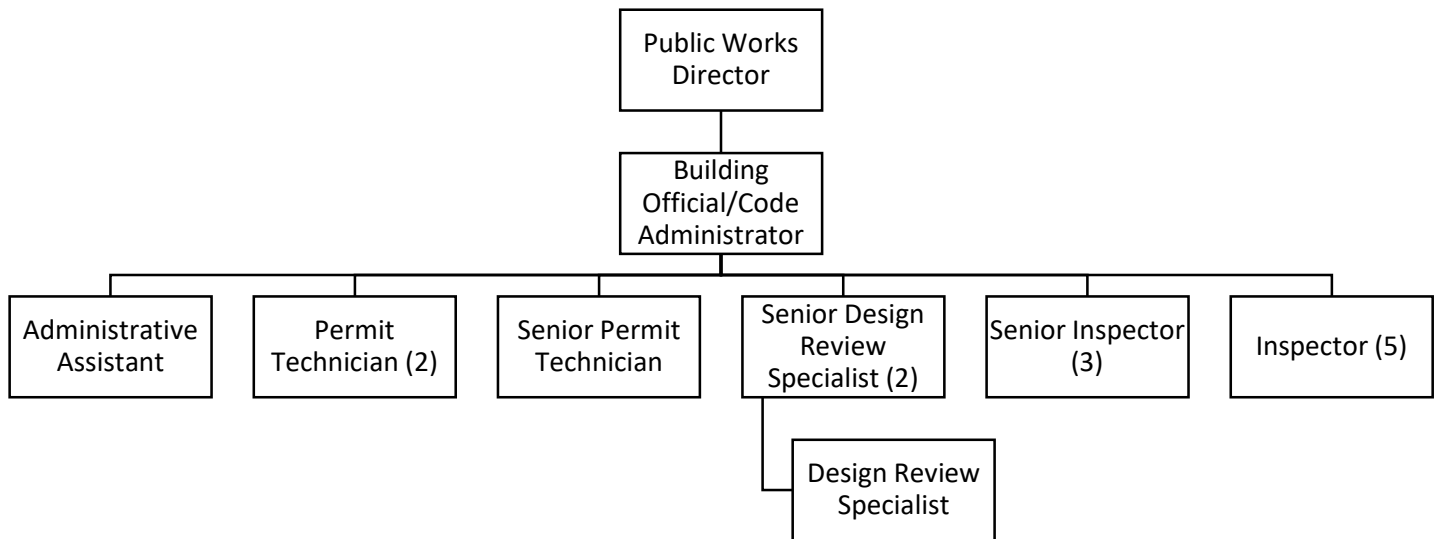
Team B from left: Jennifer Lowery, Ashleigh Marsten, Erin Casarotti

Mission

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

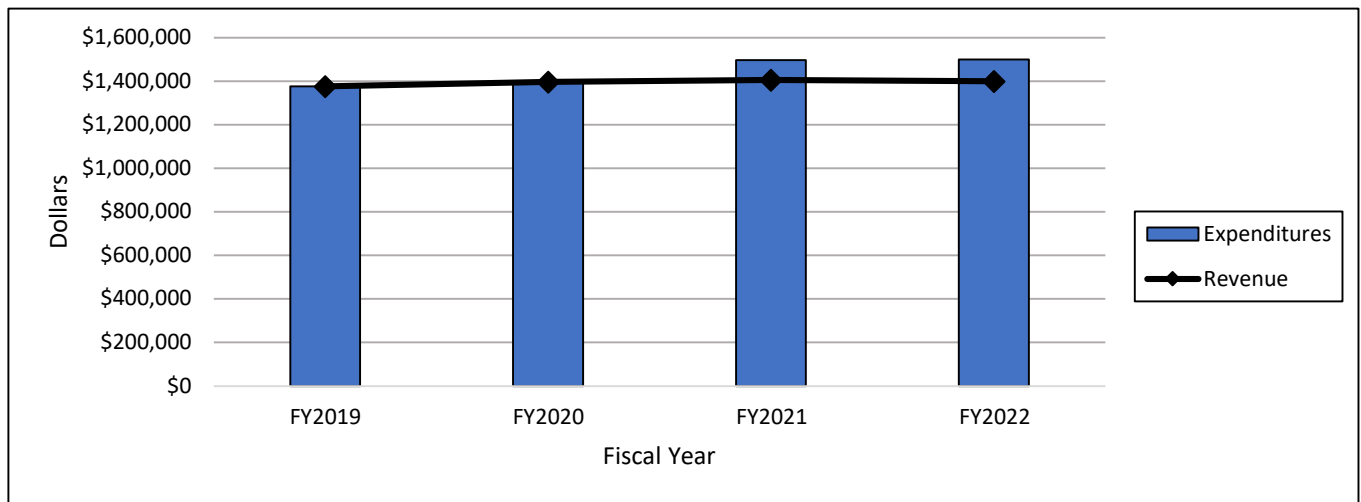
What We Do

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



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,264,019	\$1,327,382	\$1,420,544	\$1,419,642	-\$902	-0.06%
Operating	53,837	66,243	73,634	77,268	3,634	4.94%
Capital/Leases	58,440	2,869	2,880	2,880	0	0.00%
<b>Total</b>	<b>1,376,296</b>	<b>1,396,494</b>	<b>1,497,058</b>	<b>1,499,790</b>	<b>2,732</b>	<b>0.18%</b>
Fees	1,376,296	1,396,494	1,406,000	1,400,000	-6,000	-0.43%
Local Tax Funding	\$0	\$0	\$91,058	\$99,790	\$8,732	9.59%
<b>Full-Time Positions</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>1</b>	<b>6.25%</b>



FY2022 Total Budget \$1,499,790

Notable Changes

Personnel

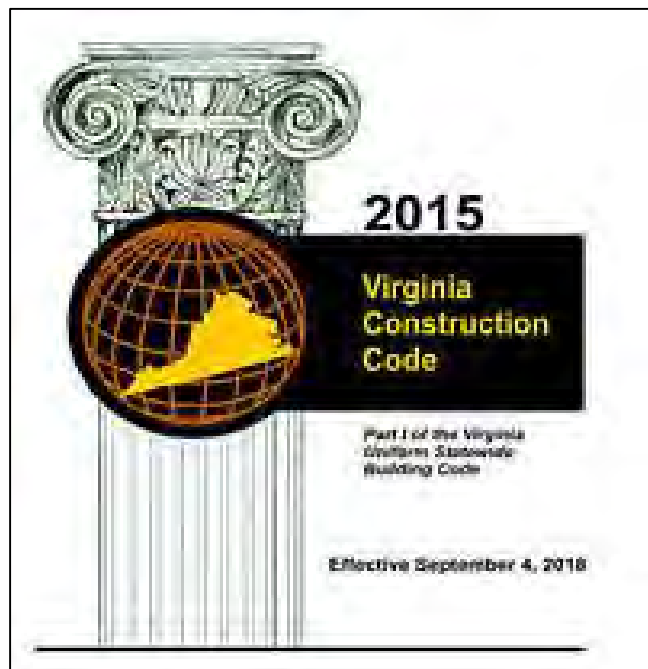
- Health insurance premium increase of 5%
- New Secretary position included for FY2022
- Reduction in part-time and overtime expenses



## Goals/Objectives

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of inspections performed	23,123	18,122	18,867
Number of building/zoning related permits issued	6,647	6,724	6,811
Number of failed inspections	6,027	4,832	5,305
Number of code-related FOIA inquiries	168	240	226
Number of code-related Property Maintenance and complaints received	149	160	168
Number of plans submitted for review	2,365	2,260	2,241



Building safely today for a stronger tomorrow

### Mission

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

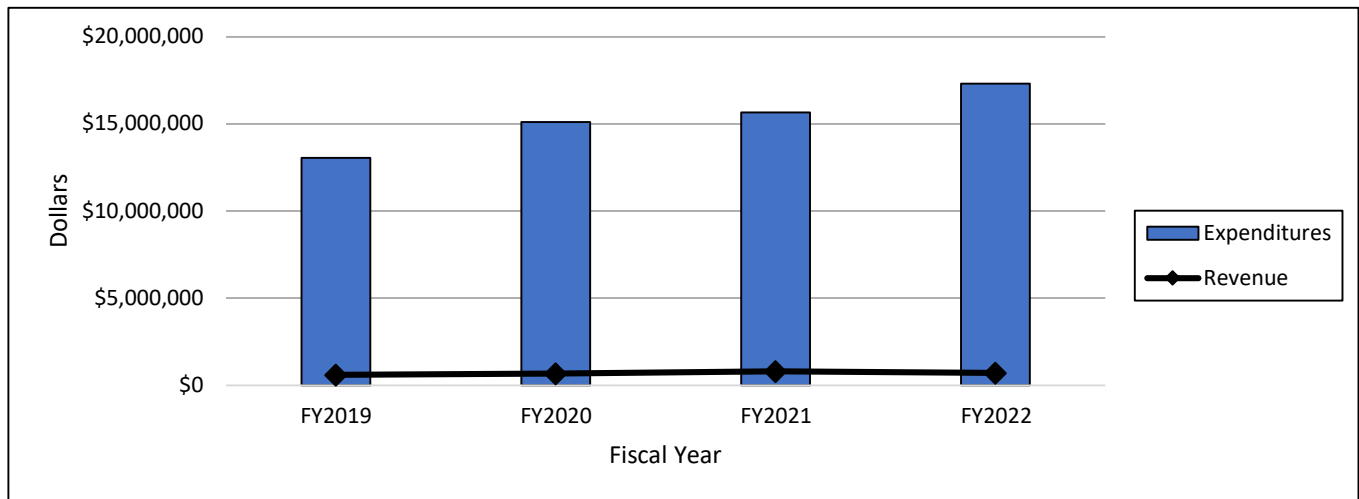
### What We Do

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



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$11,834,720	\$13,719,647	\$14,168,078	\$15,633,826	\$1,465,748	10.34%
Operating	898,362	1,169,428	1,477,149	1,673,319	196,170	13.28%
Capital/Leases	325,936	215,705	11,644	12,500	856	7.35%
<b>Total</b>	<b>13,059,018</b>	<b>15,104,780</b>	<b>15,656,871</b>	<b>17,319,645</b>	<b>1,662,774</b>	<b>10.62%</b>
Fees	594,100	618,304	680,629	510,274	-170,355	-25.03%
State/Federal	6,520	53,171	122,297	197,297	75,000	61.33%
<b>Local Tax Funding</b>	<b>\$12,458,398</b>	<b>\$14,433,305</b>	<b>\$14,853,945</b>	<b>\$16,612,074</b>	<b>\$1,758,129</b>	<b>11.83%</b>
<b>Full-Time Positions</b>	<b>131.5</b>	<b>139.5</b>	<b>148.5</b>	<b>153.5</b>	<b>5</b>	<b>3.38%</b>



FY2022 Total Budget \$17,319,645

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Funding for thirteen positions restored after FY2021 COVID-19 restrictions
- Four new Firefighter/EMT positions approved for mid-year hire FY2022
- New Emergency Management Coordinator position approved and hired during FY2021
- Tuition assistance for Advanced EMT to Paramedic Program at Lord Fairfax Community College

Operating

- Maintenance increases
- Supplies increases
- Uniform increases

Goals/Objectives

Office of the Fire Chief

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

Operations Division

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

Training Division

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

Life Safety Division/Fire Marshal’s Office

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

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of fire incidents	2,274	420	450
# of emergency medical service incidents	8,210	8,600	8,800
# of public service/good intent incidents	246	2,500	2,650
# of Hazardous Materials incidents	80	180	180
Total Number of Calls	10,810	12,000	12,600
# of code inspections performed	624	1,400	950
# of community outreach events attended	1	90	Unknown
# of investigations	41	80	75
Total number of permits issued	252	90	40
Total number of plans reviewed	59	250	200



Frederick County Firefighters attending to a structure fire

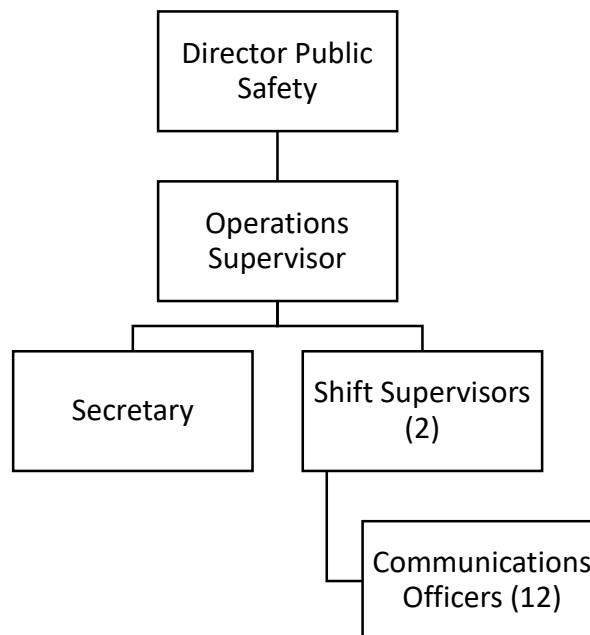
## Mission

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

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

## What We Do

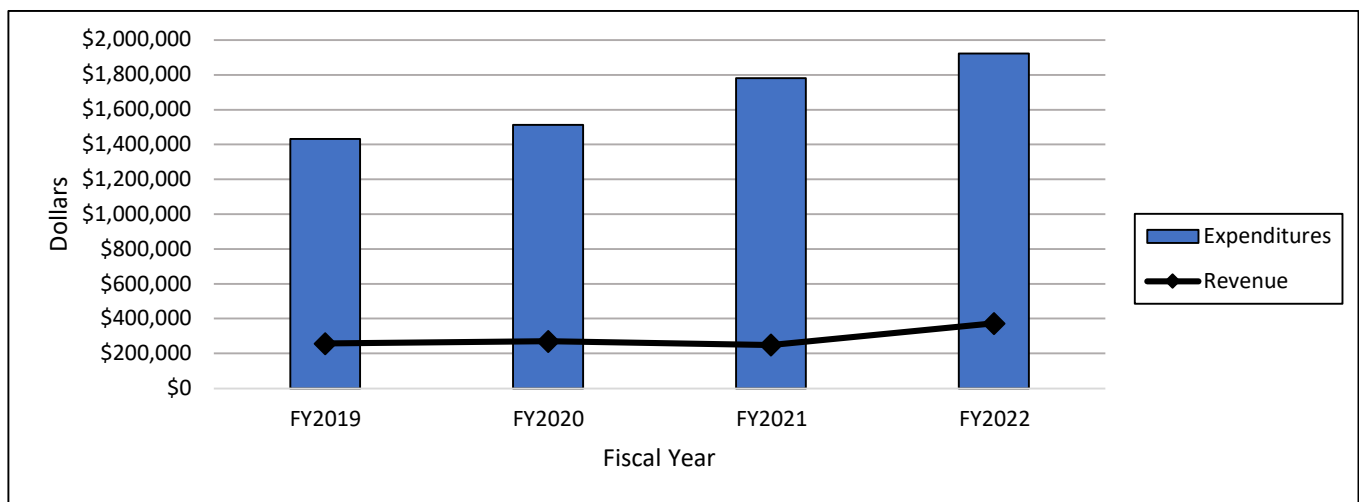
- This department is responsible for the operation of the Frederick County Communications Center which provides E-911 service to County citizens
- The Center processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, Stephens City Police Department, and County fire and rescue
- All calls requiring EMS are processed through the Medical Priority Dispatch System (MPDS) and all callers are given pre-arrival instructions
- The department is responsible for entry of all warrants, indictments, wanted persons, missing persons, stolen items, and emergency protective orders into the Virginia Criminal Information Network (VCIN) as well as retention of these records and clearing the entries
- The Center is an after-hours answering point for County services, including Frederick Water, Social Services, VDOT, Juvenile Intake, and Probation/Parole
- The Center performs coordination of mutual aid and services to other jurisdictions which includes eight surrounding counties, three in Virginia and five in West Virginia
- The department is responsible for notifying homes and businesses when there is a threat to the health and safety of the residents utilizing "AlertFrederickCounty", the County's emergency notification system
- The department works with the Virginia Department of Emergency Management during disasters and other emergency situations
- Center personnel participate in public education functions in the area, such as the Frederick County Fair and the Valley Health Public Safety Fair



## Public Safety Communications

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,053,293	\$1,100,104	\$1,264,342	\$1,279,277	\$14,935	1.18%
Operating	269,549	322,636	500,315	504,216	3,901	0.77%
Capital/Leases	108,697	90,188	16,160	139,646	123,486	764.14%
<b>Total</b>	<b>1,431,539</b>	<b>1,512,928</b>	<b>1,780,817</b>	<b>1,923,139</b>	<b>142,322</b>	<b>8.00%</b>
State/Federal	257,533	270,923	249,588	373,740	124,152	49.74%
Local Tax Funding	\$1,174,006	\$1,242,005	\$1,531,229	\$1,549,399	\$18,170	1.18%
<b>Full-Time Positions</b>	<b>14</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$1,923,139

#### Notable Changes

##### Personnel

- Health insurance premium increase of 5%

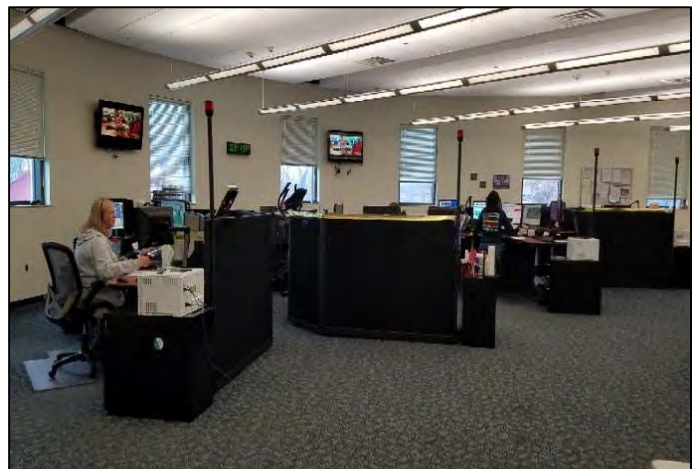
##### Capital

- Equipment needed for completion of Next Generation 9-1-1 system

Goals/Objectives

- Complete our migration to NG911 by the end of the 2<sup>nd</sup> quarter in order to be compliant with state mandate.
- Implementation of Quality Assurance program to increase effectiveness of EMD (Emergency Medical Dispatch) through call review and quality checks on a weekly basis. This will allow staff to concentrate on areas of quality improvement, decrease our call processing times and VCIN accuracy.
- Update training program to streamline the training process and give new hires more focused training in the three phases: call taking, police, and fire.
- Strive for ACE (Accredited Center of Excellence) to cultivate center-wide pride, teamwork, and innovation by putting our community first, which will allow Frederick County to benefit from greater recruitment and retention rates by showing employees that their work truly matters, which results in reduced turnover and attrition.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Average EMS call processing time (minutes)	1.13	1.15	1.10
Average Fire call processing time (minutes)	.40	.45	.40
Total calls for service – Fire & Rescue/EMS	10,962	12,151	12,058
Total calls for service - Sheriff	96,562	91,300	106,227
Percentage of emergency calls	33%	32%	33%
Percentage of emergency landline calls	10%	10%	8%
Percentage of emergency wireless calls	91%	90%	95%
Percentage of non-emergency calls	68%	67%	69%



The Dispatch Center currently has six positions and can accommodate six additional consoles for future growth. There is a minimum of three dispatchers on duty at one time.

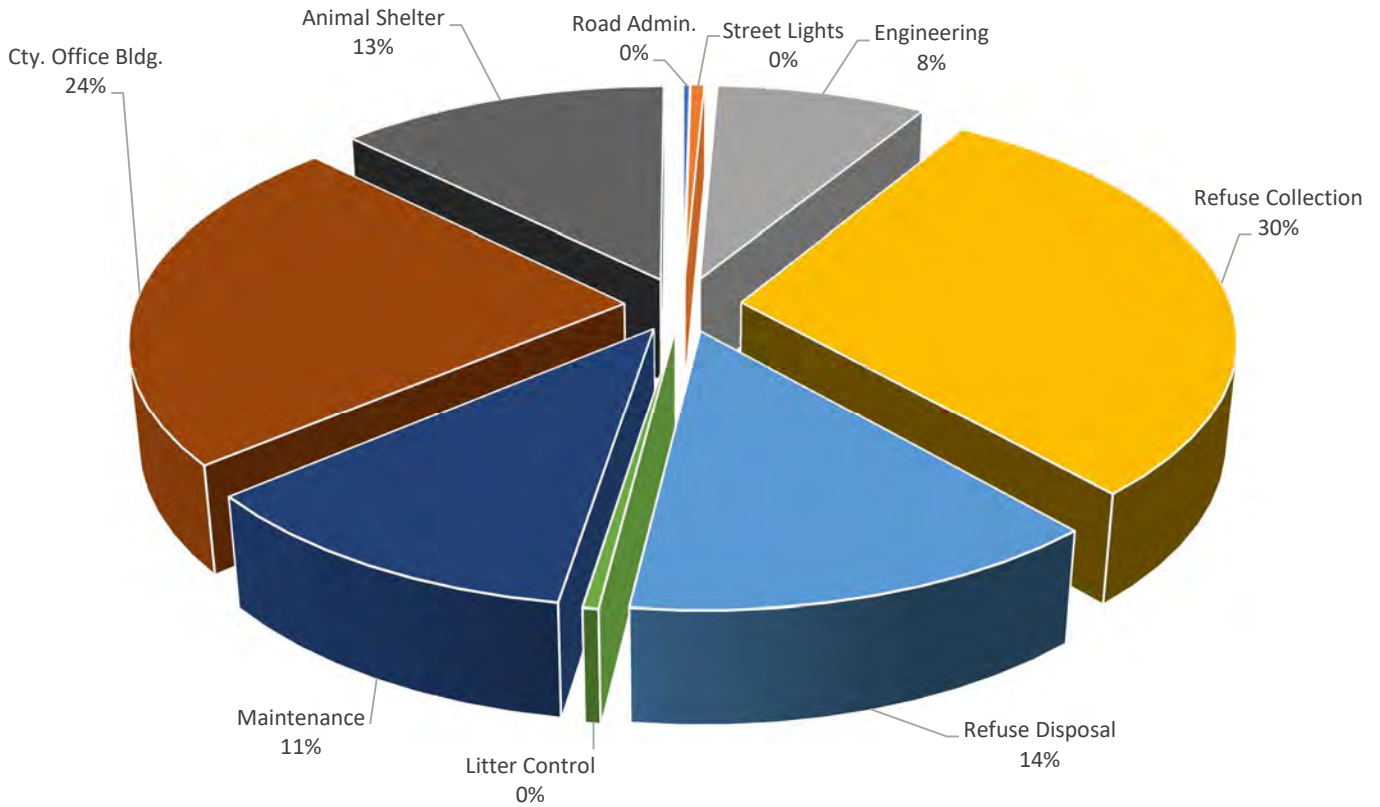


# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works



	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022 Amount	%
Road Administration	\$8,393	\$18,500	<b>\$15,000</b>	-\$3,500	-18.91%
Street Lights	26,178	32,112	<b>32,112</b>	0	0.00%
General Engineering	414,655	431,588	<b>504,794</b>	73,206	16.96%
Refuse Collection	2,533,520	1,703,410	<b>1,868,413</b>	165,003	9.68%
Refuse Disposal	647,498	651,360	<b>849,984</b>	198,624	30.49%
Litter Control	18,876	30,334	<b>27,925</b>	-2,409	-7.94%
Maintenance Administration	652,332	706,177	<b>715,044</b>	8,867	1.25%
County Office Buildings	1,254,253	1,400,947	<b>1,479,938</b>	78,991	5.64%
Animal Shelter	735,540	796,400	<b>792,821</b>	-3,579	0.45%
<b>TOTAL EXPENDITURES</b>	<b>\$6,291,245</b>	<b>\$5,770,828</b>	<b>\$6,286,031</b>	<b>\$515,203</b>	<b>8.93%</b>

Mission

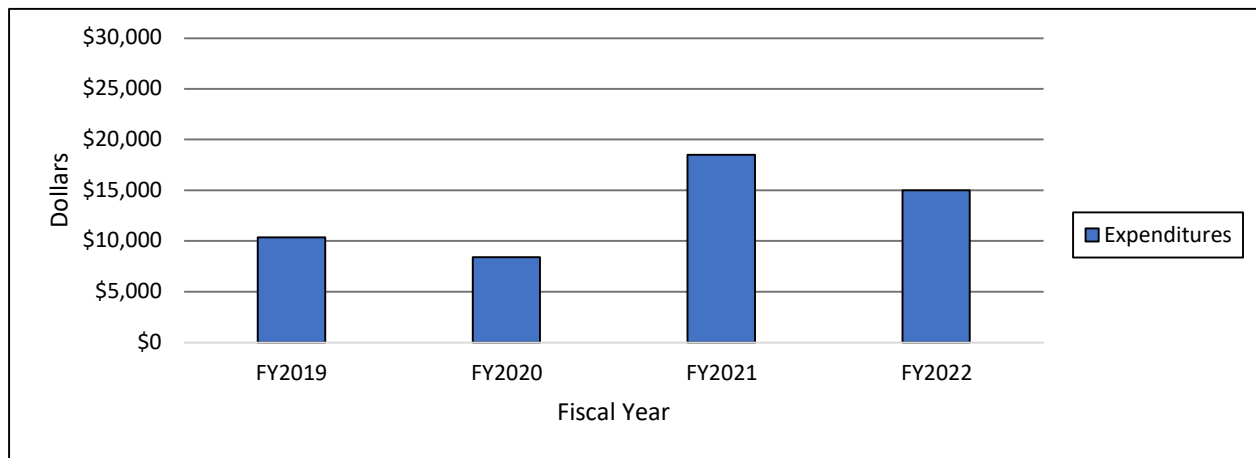
To administer street sign maintenance in Frederick County.

What We Do

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

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$10,347	\$8,393	\$18,500	\$15,000	-\$3,500	-18.91%
Local Tax Funding	\$10,347	\$8,393	\$18,500	\$15,000	-\$3,500	-18.91%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2022 Total Budget \$15,000

No Notable Changes

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of street sign units to maintain	3,975	4,000	4,000
# of street sign units replaced	103	140	140

Mission

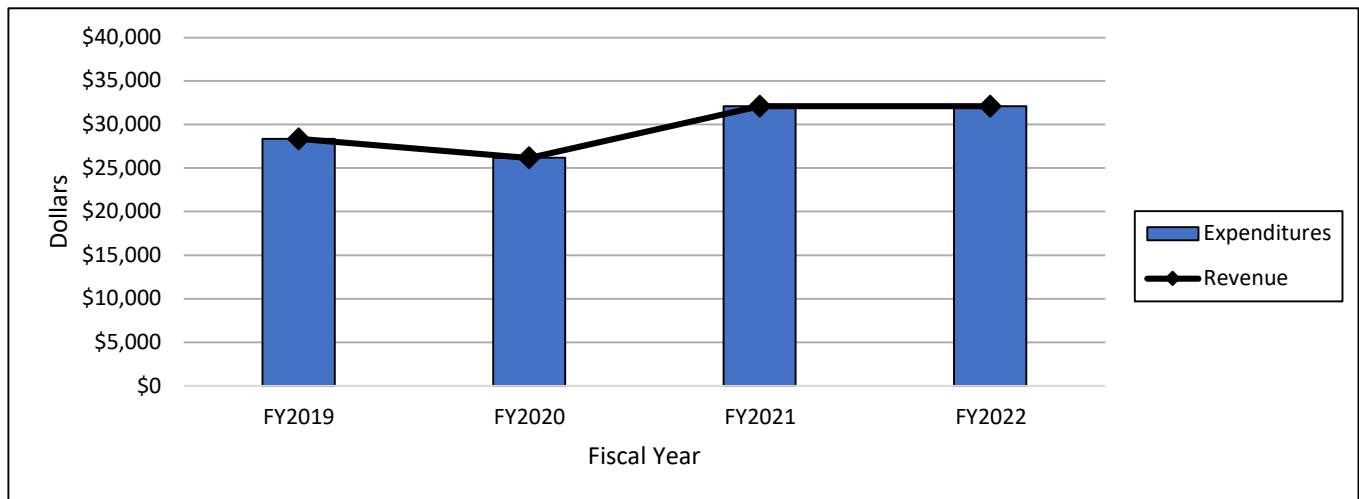
Provide street lighting to the contracted neighborhoods in Frederick County.

What We Do

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

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$28,350	\$26,178	\$32,112	\$32,112	\$0	0.00%
<b>Total</b>	28,350	26,178	32,112	32,112	0	0.00%
Fees	28,350	26,178	32,112	32,112	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2022 Total Budget \$32,112

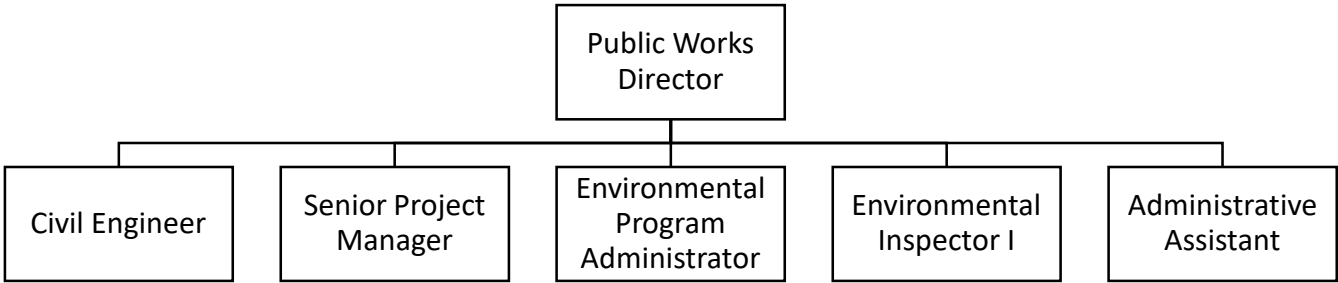
No Notable Changes

Mission

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

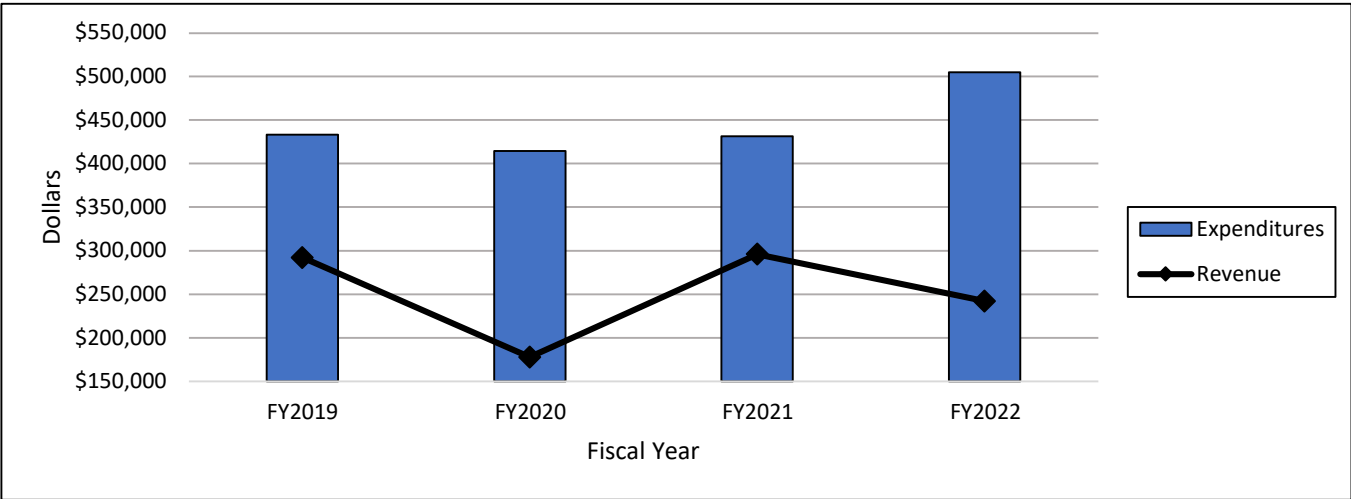
What We Do

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



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$384,830	\$396,311	\$403,184	\$464,908	\$61,724	15.31%
Operating	20,053	17,283	27,404	38,886	11,482	41.90%
Capital/Leases	28,408	1,061	1,000	1,000	0	0.00%
<b>Total</b>	<b>433,291</b>	<b>414,655</b>	<b>431,588</b>	<b>504,794</b>	<b>73,206</b>	<b>16.96%</b>
Fees	292,008	177,826	296,130	242,255	-53,875	-18.19%
<b>Local Tax Funding</b>	<b>\$141,283</b>	<b>\$236,829</b>	<b>\$135,458</b>	<b>\$262,539</b>	<b>\$127,081</b>	<b>93.82%</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$504,794

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Funding for Environmental Inspector position restored after FY2021 COVID-19 restrictions

Operating

- Increases in office supplies and books and subscriptions

Goals/Objectives

- Manage capital improvement projects such as new buildings, building renovations, roads, and stormwater detention structures.
- Respond to citizen complaints related to stormwater problems.
- Provide engineering support to County Administration.
- Coordinate design of new landfill expansion and inspect new landfill construction.
- Review site, subdivision, and erosion and sediment control plans.
- Program authority for issuance of DEQ Stormwater/Erosion and Sediment Control permits.
- Provide an initial stormwater permitting system under the direction of DEQ.
- Assist Planning Department in assessing bond and letter of credit amounts.
- Establish a cloud-based software program to perform all functions required by county and state requirements.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Number of land disturbance permits issued	639	620	625
Number of final grading inspections performed	1,113	650	1,200
Number of residential permit applications reviewed	613	600	610
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	110	100	110
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	28	30	25



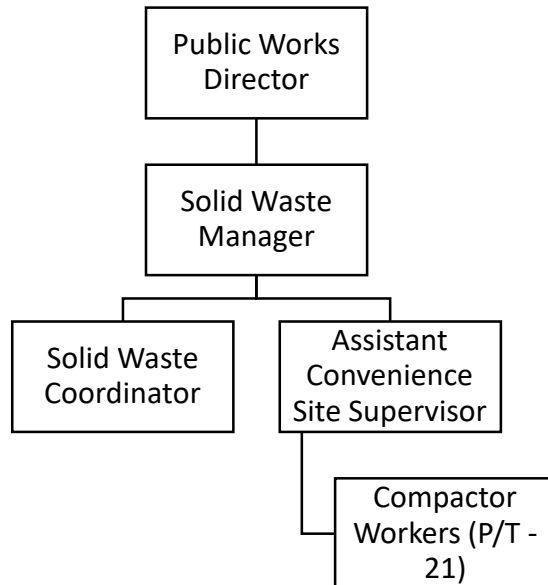
This photo depicts the future road known as Crossover Blvd. This project consists of a road approximately 1.07 miles in length, a bridge that is 321.3 feet in length, and a two-lane roundabout. This major road improvement is expected to take approximately two years to complete and all aspects of this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

Mission

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

What We Do

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

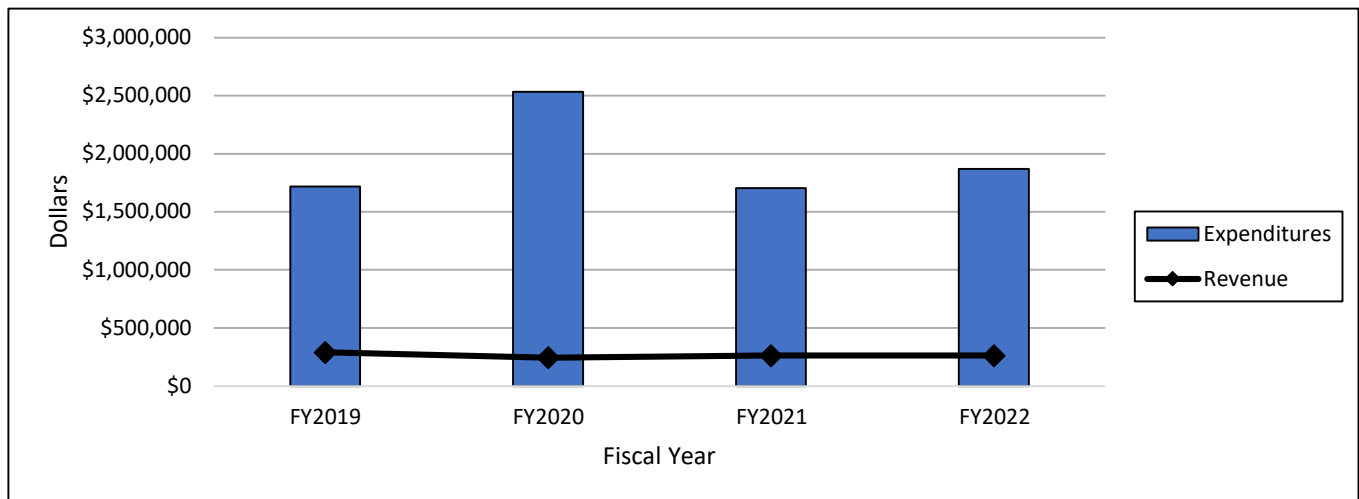




## Refuse Collection

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$603,380	\$626,989	\$686,098	\$685,493	-\$605	-0.09%
Operating	721,116	1,025,389	1,006,912	1,173,680	166,768	16.56%
Capital/Leases	392,077	881,142	10,400	9,240	-1,160	-11.15%
<b>Total</b>	<b>1,716,573</b>	<b>2,533,520</b>	<b>1,703,410</b>	<b>1,868,413</b>	<b>165,003</b>	<b>9.68%</b>
Fees	289,979	244,913	261,145	261,249	104	0.04%
<b>Local Tax Funding</b>	<b>\$1,426,594</b>	<b>\$2,288,607</b>	<b>\$1,442,265</b>	<b>\$1,607,164</b>	<b>\$164,899</b>	<b>11.43%</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$1,868,413**

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%

#### Operating

- Increase expected in recycling, hauling, and processing fees

Goals/Objectives

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collection costs.
- Develop strategies for improved efficiency in County’s recycling program.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Continue to promote recycling program – encourage proper recycling habits and curtail contamination in order to control costs and maintain markets.
- Emphasize waste reduction as the most effective method of solid waste management.
- Continue to work with local businesses and industry regarding best disposal options.
- Continue to maintain and upgrade services, facilities, and equipment.
- Expand Gore location on county-owned property to include trash compaction.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Refuse collected and hauled (tons)	32,375	24,607	25,000
Household material recycled (tons)	3,143	3,286	3,500
Recycling Rate	53.9%	53%	53%
Business, community and other public outreach audience members	60	400	200



New trash compactor is set in place at the relocated Albin neighborhood citizens convenience site

Mission

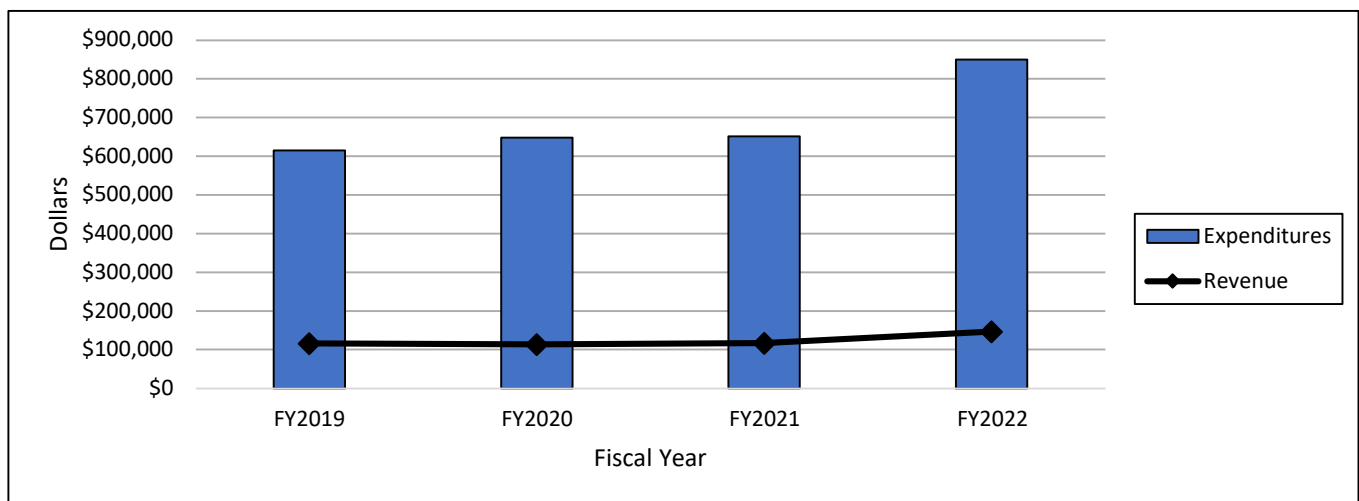
To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.

What We Do

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

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$614,476	\$647,498	\$651,360	\$849,984	\$198,624	30.49%
<b>Total</b>	614,476	647,498	651,360	849,984	198,624	30.49%
Fees	115,905	113,953	116,700	147,096	30,396	26.05%
Local Tax Funding	\$498,571	\$533,545	\$534,660	\$702,888	\$168,228	31.46%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2022 Total Budget \$849,984

Operating

- Increased landfill fees for waste disposal

**Mission**

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

**What We Do**

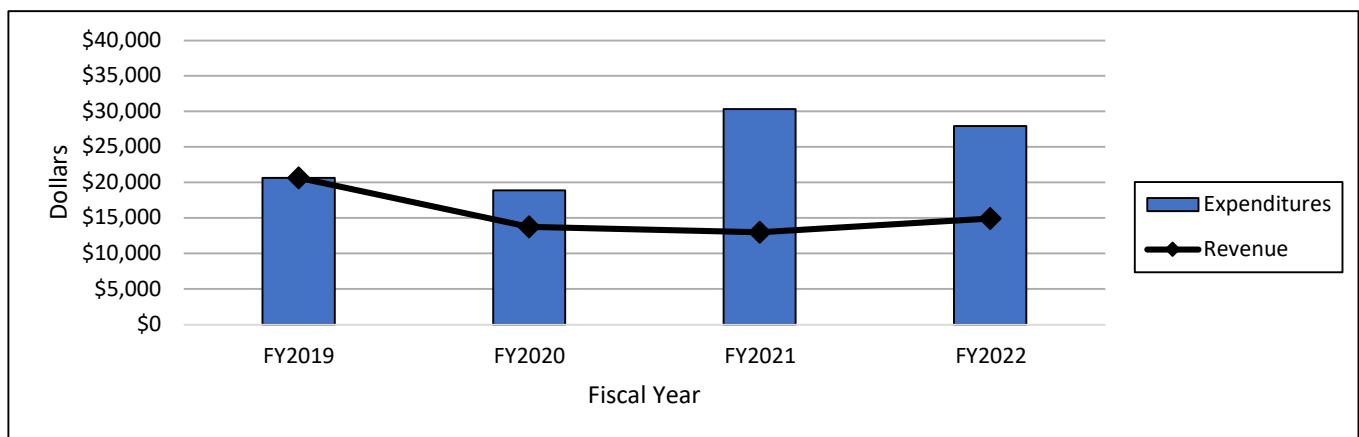
- This budget includes personnel costs associated with providing a part-time employee for the supervision of the County’s trustee litter crew and associated operating costs
- The Northwestern Regional Adult Detention Center provides labor at no charge through the Community Inmate Workforce Program
- The crew collects litter from along the County’s roads with a focus on roads leading to the landfill

**Goals/Objectives**

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

**Budget Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$11,422	\$12,241	\$19,302	\$16,083	-\$3,219	-16.68%
Operating	9,235	6,635	11,032	11,842	810	7.34%
<b>Total</b>	<b>20,657</b>	<b>18,876</b>	<b>30,334</b>	<b>27,925</b>	<b>-2,409</b>	<b>-7.94%</b>
Fees	2,327	750	0	0	0	0.00%
State/Federal	18,330	13,000	13,000	14,931	1,931	14.85%
Local Tax Funding	\$0	\$5,126	\$17,334	\$12,994	-\$4,340	-25.04%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$27,925**

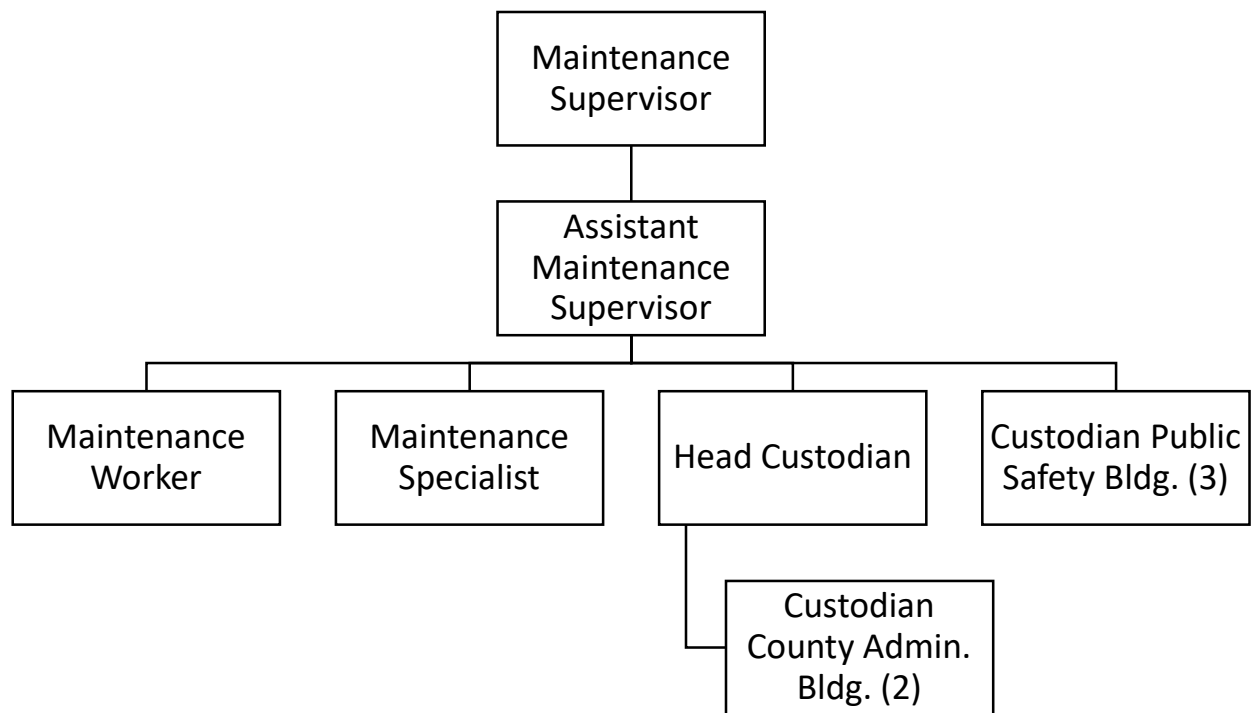
**No Notable Changes**

Mission

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

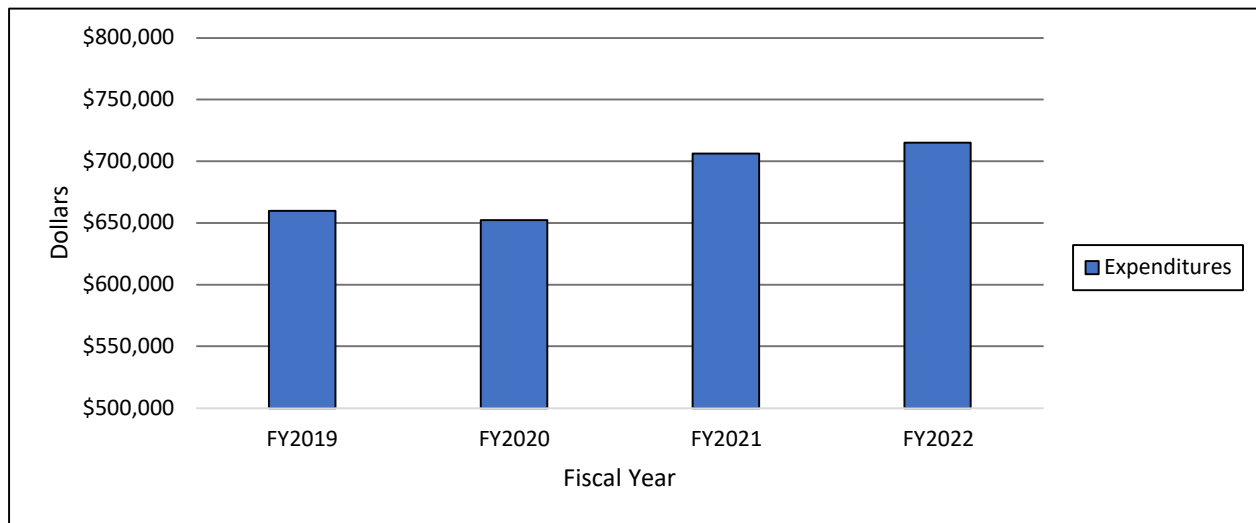
What We Do

- This department is responsible for cleaning, repairing, and maintaining approximately 283,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots
- This budget provides for the administration, personnel, and supplies associated with the maintenance of the County Administration Building, the Frederick County Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Sunnyside Plaza, Smithfield Avenue, and the Frederick County Animal Shelter
- This department is under the direction and supervision of the Deputy County Administrator



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$620,424	\$642,179	\$693,777	\$702,644	\$8,867	1.28%
Operating	9,529	10,153	12,400	12,400	0	0.00%
Capital/Leases	29,801	0	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$659,754</b>	<b>\$652,332</b>	<b>\$706,177</b>	<b>\$715,044</b>	<b>\$8,867</b>	<b>1.25%</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$715,044

Notable Changes

Personnel

- Health insurance premium increase of 5%

Goals/Objectives

- Provide maintenance and repair services to all building systems for the County Administration Building, Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Sunnyside Plaza, Smithfield Avenue, and Animal Shelter to include HVAC, mechanical systems, and plumbing.
- Schedule and track maintenance, repairs, and associated work orders in a timely and efficient manner by means of an internal work order system.
- Provide repair and preventative maintenance services utilizing the most effective combination of in-house staff, private contractors, and the Frederick County Public Schools Maintenance and Grounds Department (snow removal of the County Administration Building parking lot).
- Maintain grounds, patio area, and sidewalks around County office buildings, to include landscaping, mowing, and snow removal.
- Maintain HVAC and mechanical systems, lawn care equipment, and plumbing and lighting fixtures.
- Provide daily cleaning of the County Administration Building and the Public Safety Building.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Work Orders Processed – In-House	1,312	1,325	1,380
Square feet – facilities maintained	270,000	370,000	370,000



Due to the COVID-19 pandemic, touchless faucets, commodes, and paper towel dispensers were installed at the County Administration Building, Public Safety Building, Animal Shelter, Millwood Fire Station, and Round Hill Fire Station to help reduce the spread of communicable viruses. Hand sanitizing stations were installed at each entrance and exit of each department. Toe pulls were installed on bathroom doors at all County buildings to aid in opening doors and reduce the touching of door handles. We are in the process of installing Bi-Polar Ionization Systems in all air handling and HVAC systems in all County buildings for air purification purposes.

## County Office Buildings

### Mission

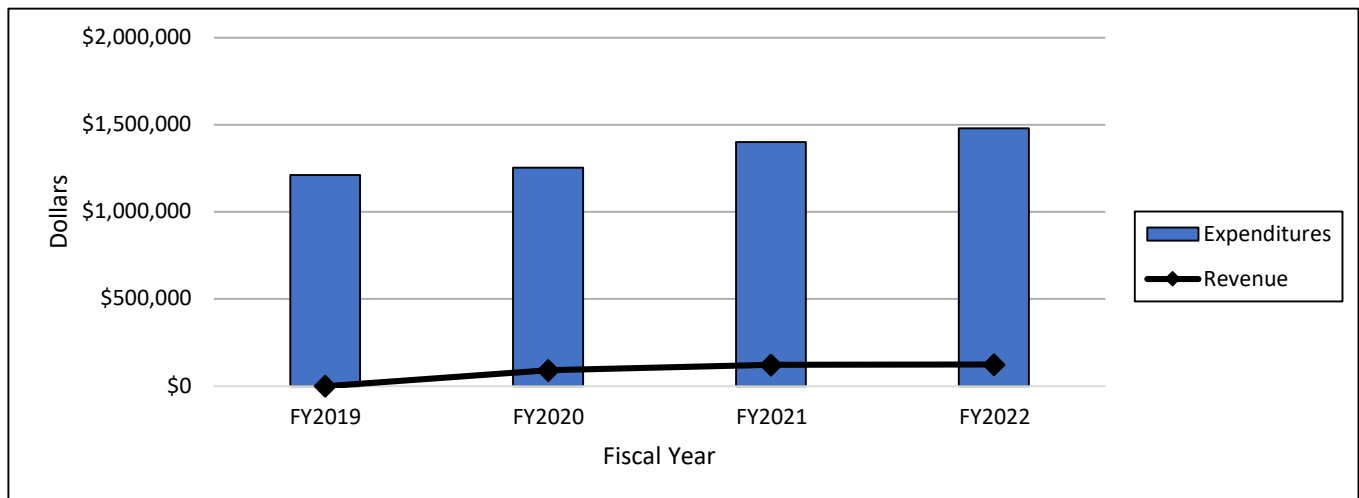
To ensure safe and clean buildings and grounds that provide an appealing physical appearance and a comfortable working environment.

### What We Do

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

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$1,114,810	\$1,185,559	\$1,400,947	\$1,479,938	\$78,991	5.63%
Capital/Leases	95,797	68,694	0	0	0	0.00%
<b>Total</b>	<b>1,210,607</b>	<b>1,254,253</b>	<b>1,400,947</b>	<b>1,479,938</b>	<b>78,991</b>	<b>5.64%</b>
Fees	0	90,575	122,398	123,658	1,260	1.03%
<b>Local Tax Funding</b>	<b>\$1,210,607</b>	<b>\$1,163,678</b>	<b>\$1,278,549</b>	<b>\$1,356,280</b>	<b>\$77,731</b>	<b>6.07%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$1,479,938**

#### Operating

- Increases due to addition of Smithfield Avenue property to maintenance plan

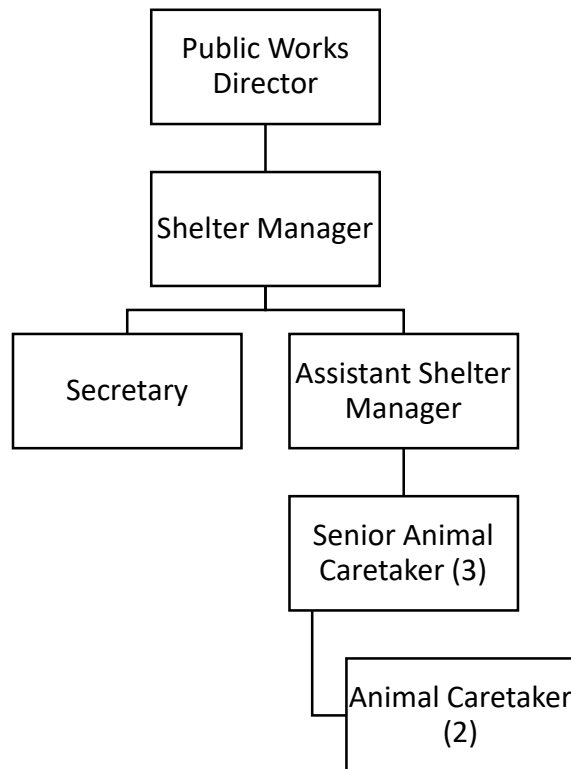


Mission

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

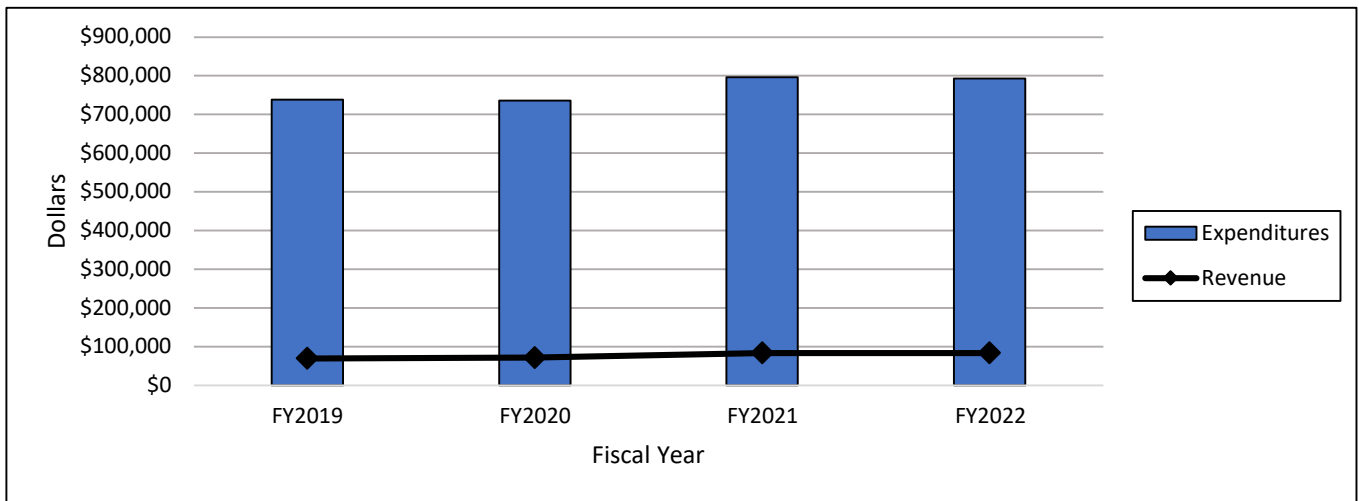
What We Do

- Accepts approximately 800 dogs and 1,400 cats per year as well as other companion animals
- The shelter is cleaned and disinfected daily and is open six days a week
- To enhance accessibility to the public, the shelter is open one Sunday per month. During the summer months, the shelter is open every Sunday.
- Strives to return lost animals to their owners and to find permanent loving homes for animals surrendered or unclaimed
- Provides for the emergency veterinary treatment of sick and injured animals in Frederick County
- Engages with the community by participating in events, school projects, tours, and civic groups
- Operates in accordance with Virginia state law and the Virginia Department of Agriculture
- Participates in the Northwestern Regional Detention Center’s Community Corrections Program to utilize inmate labor to reduce operational costs and benefit inmates
- Refers citizens to available resources for animal related issues
- Provide for the care of animals confined for rabies observation and those seized pending court proceedings
- Partners with the Northern Virginia Community College Vet Tech Program; selected shelter animals are provided with pro bono veterinary care; nearly 100% of animals involved in the program have been adopted



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$560,029	\$574,903	\$613,463	\$617,962	\$4,499	0.73%
Operating	178,033	160,637	182,937	174,859	-8,078	-4.42%
<b>Total</b>	<b>738,062</b>	<b>735,540</b>	<b>796,400</b>	<b>792,821</b>	<b>-3,579</b>	<b>0.45%</b>
Fees	67,042	68,913	81,500	81,500	0	0.00%
State/Federal	2,559	2,434	2,355	2,355	0	0.00%
<b>Local Tax Funding</b>	<b>\$668,461</b>	<b>\$664,193</b>	<b>\$712,545</b>	<b>\$708,966</b>	<b>-\$3,579</b>	<b>-0.50%</b>
<b>Full-Time Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$792,821

Notable Changes

Personnel

- Health insurance premium increase of 5%

Goals/Objectives

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

Service Levels	FY2020 Actual*	FY2021 Budget	FY2022 Plan
Number of dogs adopted or reclaimed	633	800	800
Adoption and reclamation rate for dogs	96%	95%	95%
Number of cats adopted or reclaimed	492	600	600
Adoption and reclamation rate for cats	57%	40%	50%
Number of rabies clinics held	1	2	2
Number of animals vaccinated at rabies clinics	144	300	300
Business, community and other public events attended	8	12	12

\*FY 2022 service levels show the effect of the COVID-19 pandemic



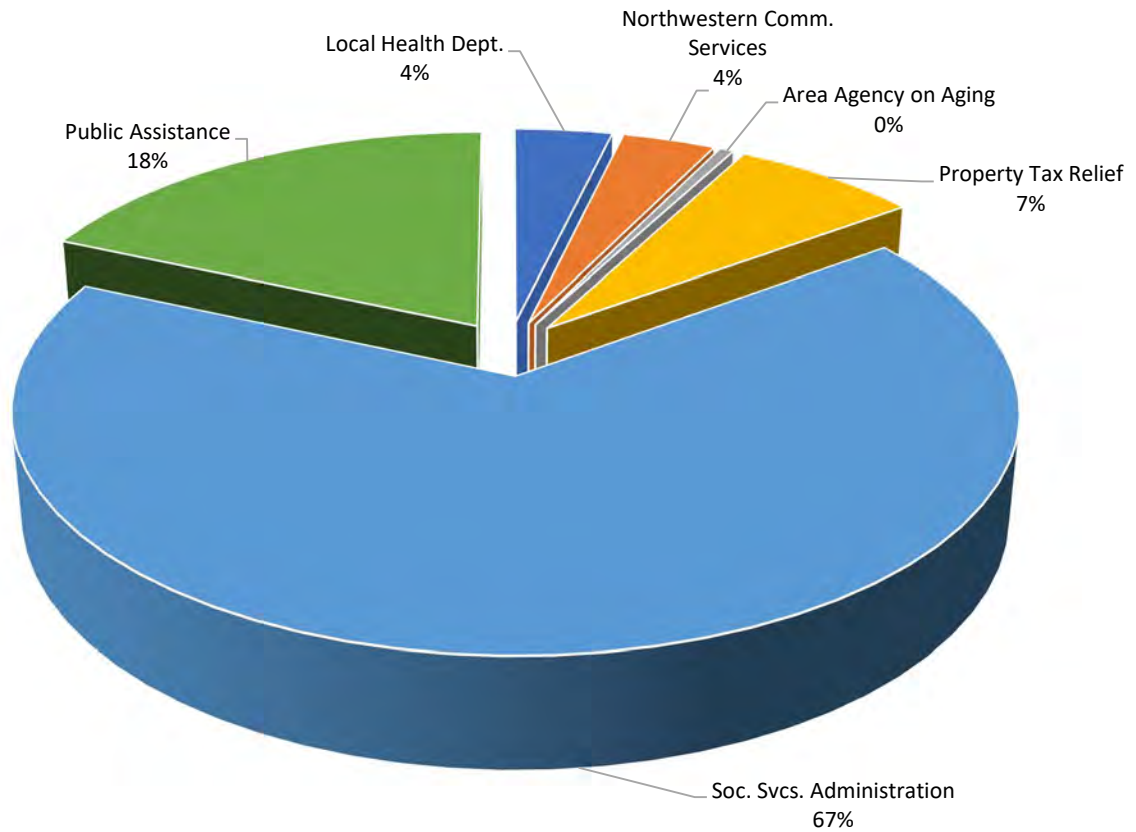
Animal Shelter staff doing their part to stay safe during the COVID-19 pandemic

# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare



	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Adopted Budget</b>	<b>Increase/Decrease FY 2021 to FY 2022</b>	
				<b>Amount</b>	<b>%</b>
Local Health Department	\$436,439	\$436,439	<b>\$436,439</b>	\$0	0.00%
Northwestern Comm. Services	416,507	416,507	<b>416,507</b>	0	0.00%
Area Agency on Aging	63,000	63,000	<b>63,000</b>	0	0.00%
Property Tax Relief	808,696	800,000	<b>840,000</b>	40,000	5.00%
Social Services Administration	6,202,764	7,355,917	<b>7,819,038</b>	463,121	6.30%
Public Assistance	2,031,959	2,131,770	<b>2,158,810</b>	27,040	1.27%
<b>TOTAL EXPENDITURES</b>	<b>\$9,959,365</b>	<b>\$11,203,633</b>	<b>\$11,733,794</b>	<b>\$530,161</b>	<b>4.73%</b>

**Mission**

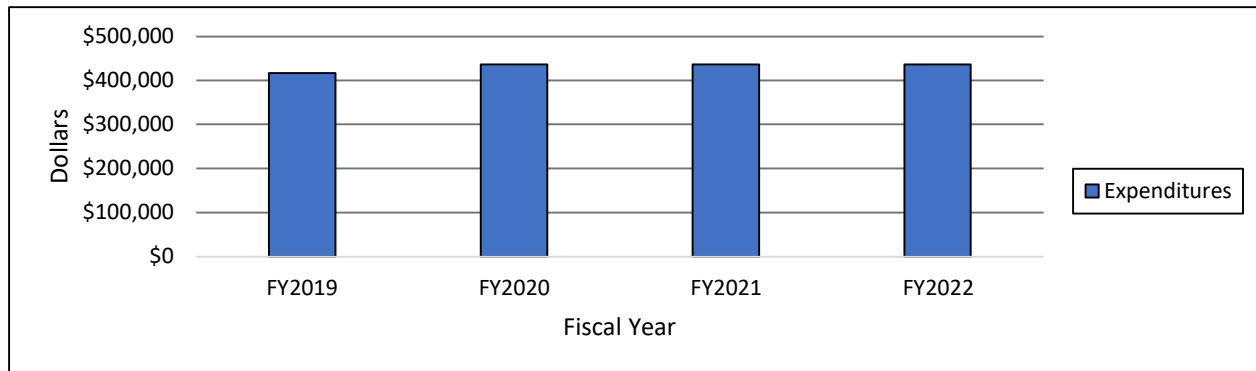
To protect the health and promote the well-being of all people in Virginia through service, equity, and making data-informed decisions.

**What We Do**

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

**Budget Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$416,243	\$436,439	\$436,439	\$436,439	\$0	0.00%
Local Tax Funding	\$416,243	\$436,439	\$436,439	\$436,439	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$436,439**

**No Notable Changes**

**Mission**

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

**What We Do**

- This function consists of the County contribution to Northwestern Community Services

**For Adults:**

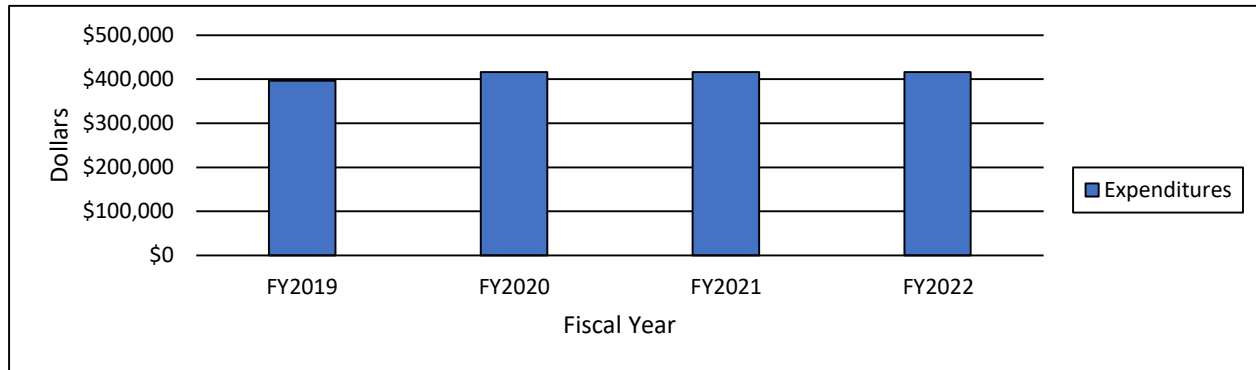
- Intensive substance abuse outpatient services; collaborative programming with drug courts; mental health support services; case management services for mental health, substance abuse, intellectual disabilities; psychiatric and nursing services; crisis services; crisis intervention training; medication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

**For Children and Adolescents:**

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

**Budget Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$396,673	\$416,507	\$416,507	\$416,507	\$0	0.00%
Local Tax Funding	\$396,673	\$416,507	\$416,507	\$416,507	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2022 Total Budget \$416,507**

**No Notable Changes**

## Mission

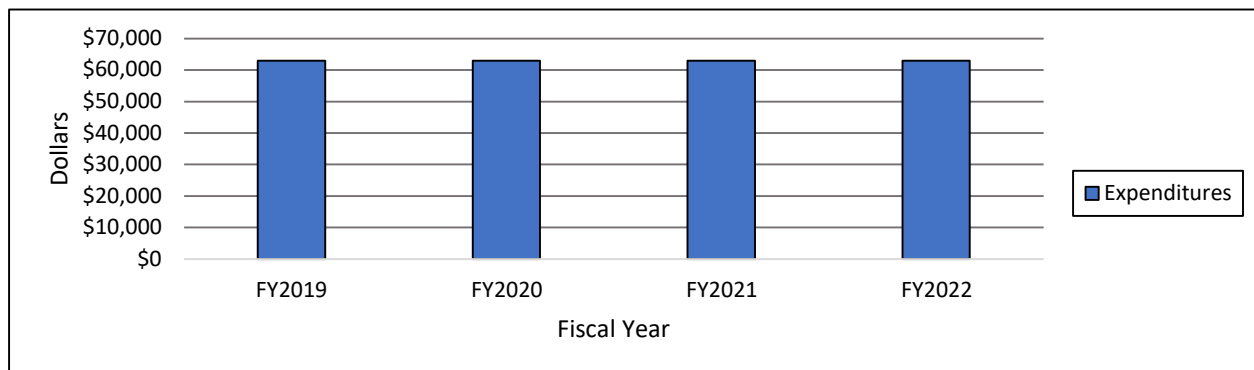
To provide and coordinate programs and services that promote the independence, dignity, health, and wellbeing of seniors. SAAA provides service to the community for persons age 60 and older as well as disabled adults with an emphasis on low income, frail and minority older adults.

## What We Do

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

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$63,000	\$63,000	\$63,000	\$63,000	\$0	0.00%
Local Tax Funding	\$63,000	\$63,000	\$63,000	\$63,000	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$63,000  
No Notable Changes



## Property Tax Relief for Elderly/Handicapped/Veterans

### Mission

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

### What We Do

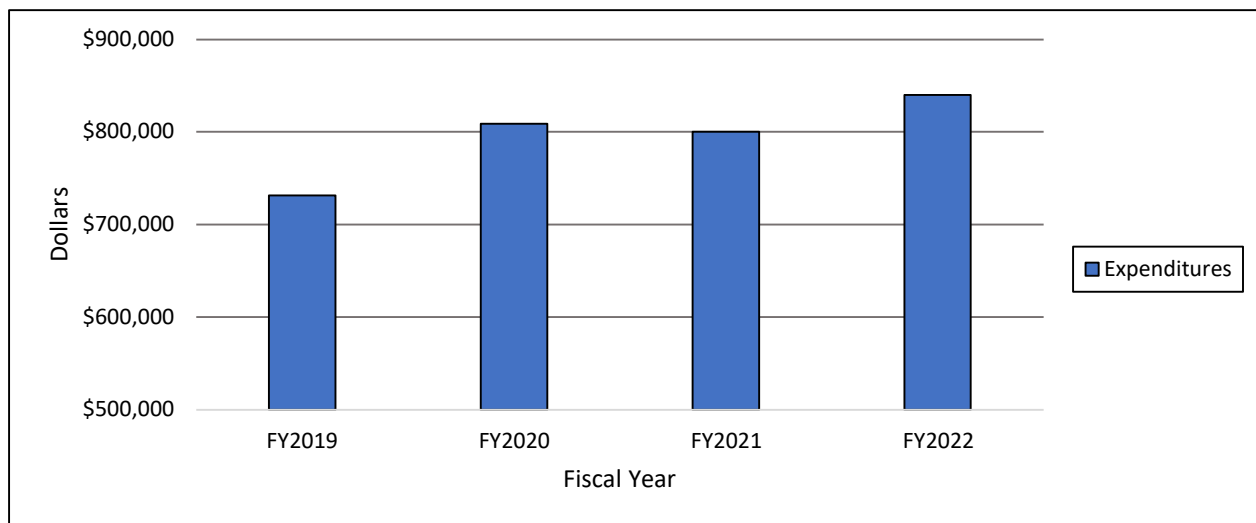
- This activity represents revenue foregone as a result of the property tax relief for the elderly, handicapped, and totally disabled veterans, whose disability is fully service connected

### Goals/Objectives

- Provide assistance with property tax relief to elderly and handicapped citizens of Frederick County who meet the Frederick County Code requirements for income and net worth.
- Provide assistance and implementation of real estate tax relief for disabled veterans that qualify by state legislative definitions.

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$731,235	\$808,696	\$800,000	\$840,000	\$40,000	5.00%
Local Tax Funding	\$731,235	\$808,696	\$800,000	\$840,000	\$40,000	5.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



### FY2022 Total Budget \$840,000

#### Operating

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

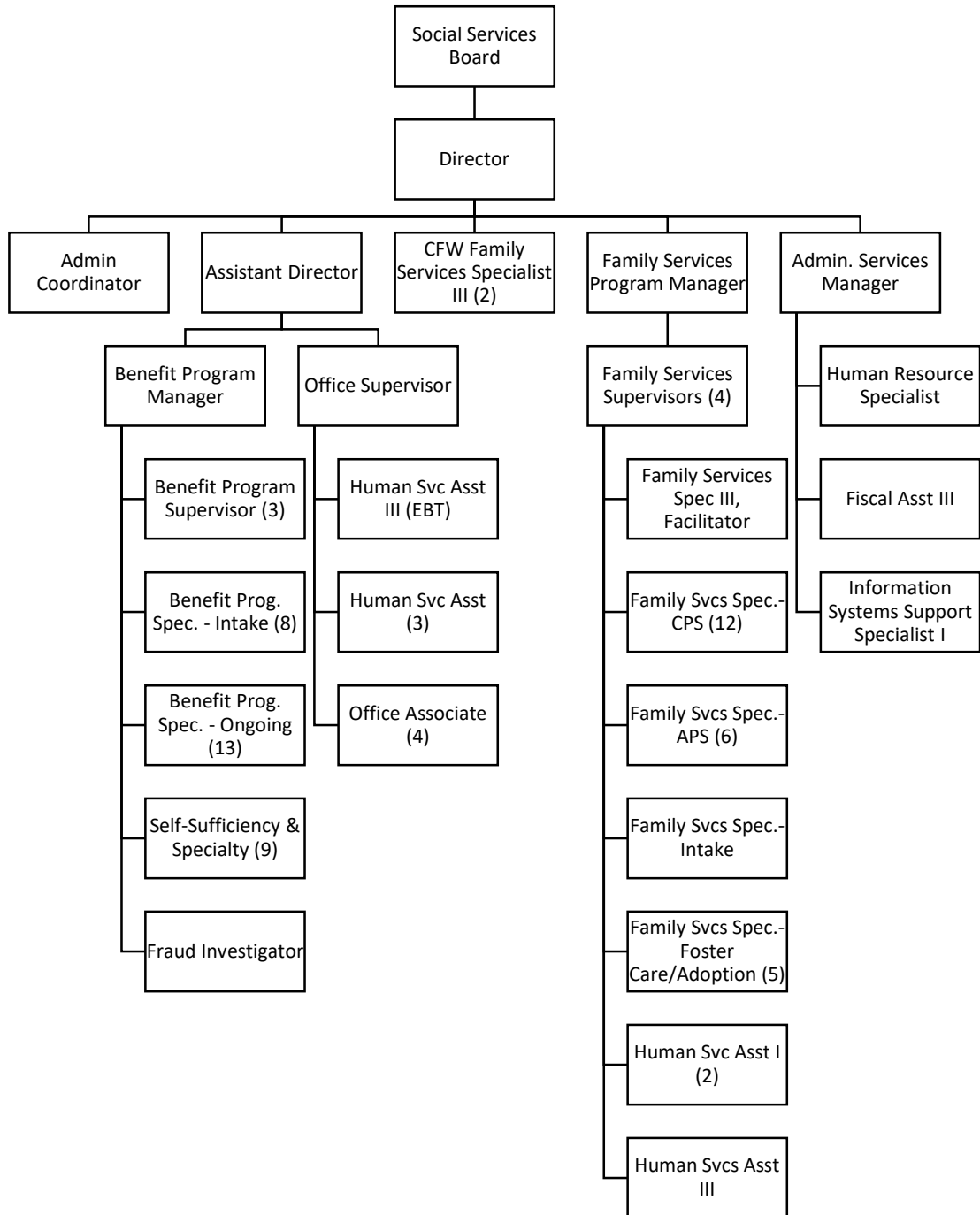
# Social Services Administration

## Mission

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

## What We Do

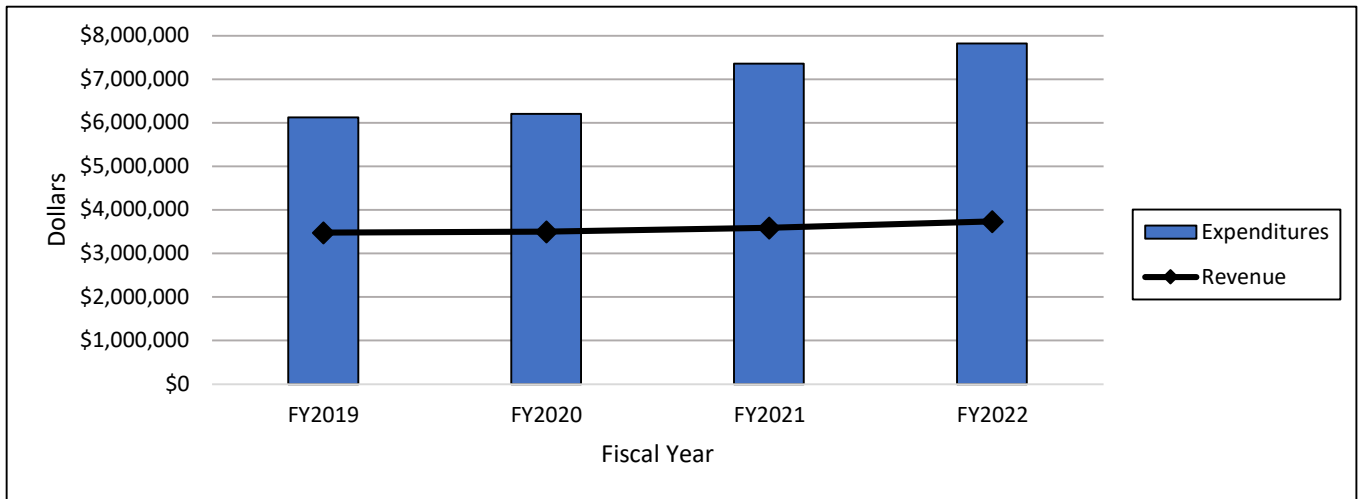
- Provide case management and financial assistance to support and empower individuals and families. We work collaboratively with other community agencies to identify, link, or provide services and serve as advocates for vulnerable adults, children, and families
- This function covers the personnel costs,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



## Social Services Administration

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$5,538,626	\$5,624,383	\$6,678,117	\$7,139,438	\$461,321	6.90%
Operating	357,526	340,881	421,200	421,200	0	0.00%
Capital	229,299	237,500	256,600	258,400	1,800	0.70%
<b>Total</b>	<b>6,125,451</b>	<b>6,202,764</b>	<b>7,355,917</b>	<b>7,819,038</b>	<b>463,121</b>	<b>6.30%</b>
State/Federal	3,480,645	3,534,444	3,589,773	3,737,239	147,466	4.11%
Local Tax Funding	\$2,644,806	\$2,668,320	\$3,766,144	\$4,081,799	\$315,655	8.38%
<b>Full-Time Positions</b>	<b>82</b>	<b>82</b>	<b>83</b>	<b>83</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$7,819,038**

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%
- Salary increase of 5%

### Goals/Objectives

- Continue to evaluate structure of agency for both Benefits and Services divisions to ensure most effective delivery of programs and services for the citizens of Frederick County. Recovery from COVID-19 pandemic will take time in certain departments that may require restructure or process evaluation and changes.
- Continue to develop methods to enhance staff development and retention to reduce turnover. This will include increased training opportunities, improved onboarding and mentoring of new staff.
- Expand use of Laserfiche system to begin digitizing all service case files.

### Service Levels

- The Services Department was able to successfully staff all vacant positions which meant that CPS Frontline was able to close all backlogged cases within the pre-determined timeline established by the State.
- The CPS Ongoing Unit has successfully continued to provide services and supports to reduce the number of children that enter foster care and keep children safe with their families.
- Despite COVID-19 challenges, workers were able to meet their monthly face to face worker visit mandates and ensure child safety.
- The eligibility team successfully adjusted to the multiple changes in policy that resulted from the COVID-19 pandemic. The unit was able to continue meeting the state mandated timeliness requirement which means that Frederick County residents were able to continue to receive SNAP, Medicaid, and TANF benefits during this challenging time.
- The finance unit was able to complete transition of HR documents to a digital format through the Laserfiche system.



FCDSS provides case management and financial assistance to support and empower individuals and families in our community

### Mission

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

### What We Do

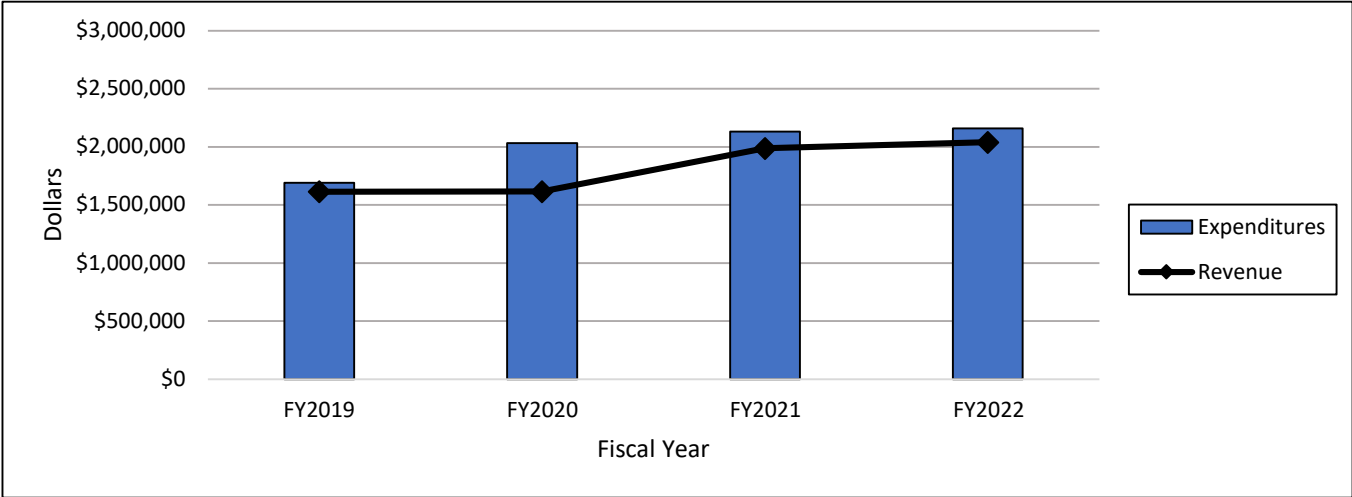
Public Assistance administers the following programs:

- Auxiliary Grant Program
- Aid to Dependent Children – Foster Care (AFDC-FC)
- Emergency Assistance to Needy Families/Children
- Special Needs and Subsidized Adoption
- Adult Protective Services
- Day Care
- Respite Care
- Independent Living
- Refugee Services
- Foster Care Training and Recruitment
- Supplemental Nutrition Assistance Program (SNAP)
- Medicaid
- Temporary Assistance to Needy Families (TANF)
- Energy Assistance
- Day Care Assistance
- Auxiliary Grants to pay for assisted living facilities for elderly and disabled individuals
- Employment Services (VIEW)
- Child Protective Services (CPS)
- Adult Protective Services (APS)
- Adult Services including Companion Services to maintain elderly and disabled individuals in their own homes
- Foster Care
- Adoption and Family Services

**Public Assistance**

**Budget Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$1,689,557	\$2,031,959	\$2,131,770	\$2,158,810	\$27,040	1.27%
<b>Total</b>	1,689,557	2,031,959	2,131,770	2,158,810	27,040	1.27%
State/Federal	1,614,922	1,958,532	1,989,397	2,041,816	52,419	2.63%
Local Tax Funding	\$74,635	\$69,744	\$142,374	\$116,994	-\$25,380	-17.83%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$2,158,810**

**Notable Changes**

**Operating**

- Increase in budgeted funds for mandated programs

Goals/Objectives

- Continue to address backlog of changes and renewals in benefit programs that the agency experienced during the public health emergency that was in place due to the COVID-19 pandemic. Recovery from this crisis will continue into FY 2022 with a goal to return to normal processing status by the conclusion of the fiscal year.
- Strengthen the VIEW program by partnering with the Community Workforce Development Center as the program will need to rebuild as a result of the COVID-19 pandemic that hampered clients abilities to obtain and retain meaningful employment.
- Minimize the number of children who enter foster care by exploring relatives and providing supports and resources to families so that they can be successful while keeping the family unit together.
- CPS will improve the timeliness of completing initial safety assessments as well as the contact with the alleged victim within the priority response time now that the unit is fully staffed.
- The Foster Care Unit will focus on a faster reunification time period while simultaneously focusing on children’s placement with relatives.
- All in-person training for APS staff was suspended in March 2020 due to the pandemic. New staff was hired after that time. DARS/DSS is working on converting the courses to virtual format so there will be a need for APS to focus on completion of all training when made available.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of children served in foster care during the fiscal year	39	60	40
% of children discharged to permanency during the fiscal year	83.4%	85%	85%
# of VIEW clients served	81	50	75
# of valid complaints of child abuse/neglect received	555	650	600
% valid CPS reports responded within priority response time	79.5%	90%	90%
# of children receiving on-going child protective services	127	150	140
% of children who were diverted from foster care	98%	90%	100%
# of complaints of adult abuse/neglect/exploitation received	408	470	475
# of SNAP applications	2,166	2,500	2,700
% timeliness of SNAP application processing	98.6%	98%	99%
# of TANF applications	405	450	450
% timeliness of TANF application processing	97.3%	99%	99%
# of Medicaid applications	3,649	4,000	4,000
Average ongoing caseload per worker	645	650	680



FCDSS serves as advocates for vulnerable adults, children, and families in our community

# Community College



Lord Fairfax Community College  
Middletown, Virginia  
Founded 1970



## Mission

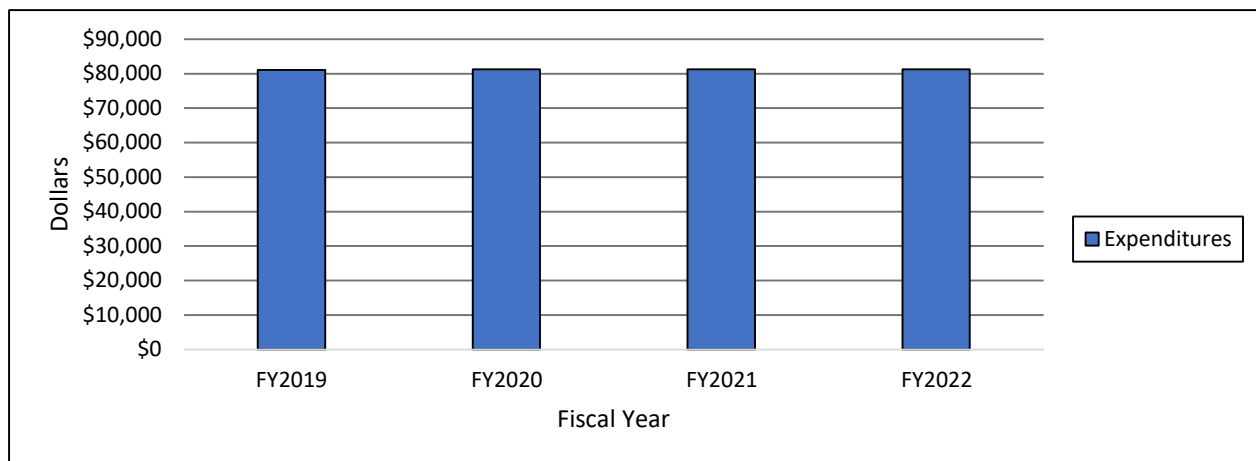
LFCC provides a positive, caring, and dynamic learning environment that inspires student success, values diversity, and promotes community vitality.

## What We Do

- This activity represents the contribution to Lord Fairfax Community College (LFCC) based on Frederick County student enrollment
- LFCC enriches communities by providing exemplary educational opportunities based on their core values of learning, high performance, integrity, positive spirit and diversity
- LFCC offers more than 80 associate degrees and certificate programs in a wide variety of disciplines, in addition to providing access to bachelor’s, master’s, and doctoral degree programs offered on site by a four-year institution
- LFCC also serves the business community by offering workforce preparation programs for employees and employer

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$81,080	\$81,308	\$81,308	\$81,308	\$0	0.00%
Local Tax Funding	\$81,080	\$81,308	\$81,308	\$81,308	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$81,308

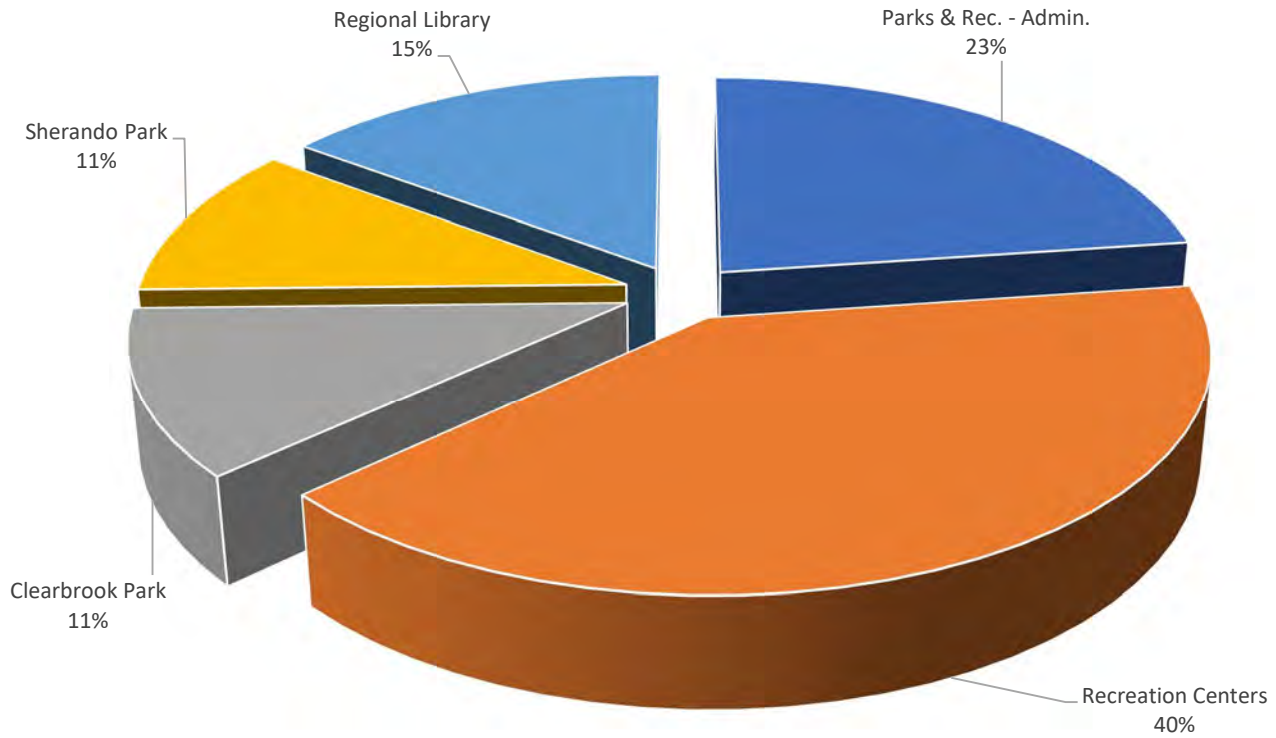
No Notable Changes

# Parks, Recreation & Cultural



Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural



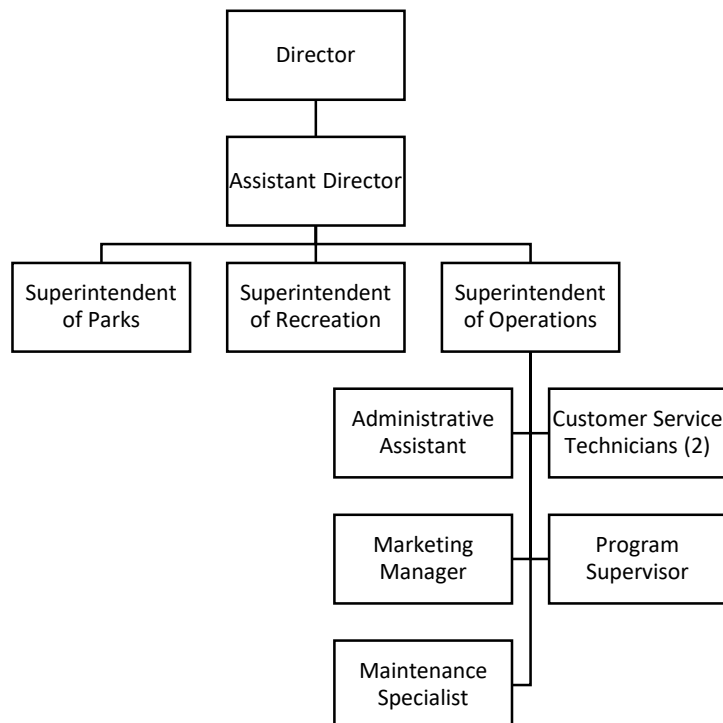
	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022	
				Amount	%
Parks & Rec. - Administration	\$1,124,887	\$1,498,189	<b>\$1,877,666</b>	\$379,477	25.33%
Recreation Centers	2,555,472	2,950,742	<b>3,322,426</b>	371,684	12.60%
Clearbrook Park	1,655,008	914,308	<b>945,970</b>	31,662	3.46%
Sherando Park	1,071,991	884,040	<b>869,200</b>	-14,840	-1.68%
Regional Library	1,218,200	1,218,200	<b>1,218,200</b>	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$7,625,558</b>	<b>\$7,465,479</b>	<b>\$8,233,462</b>	<b>\$767,983</b>	<b>10.29%</b>

## Mission

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

## What We Do

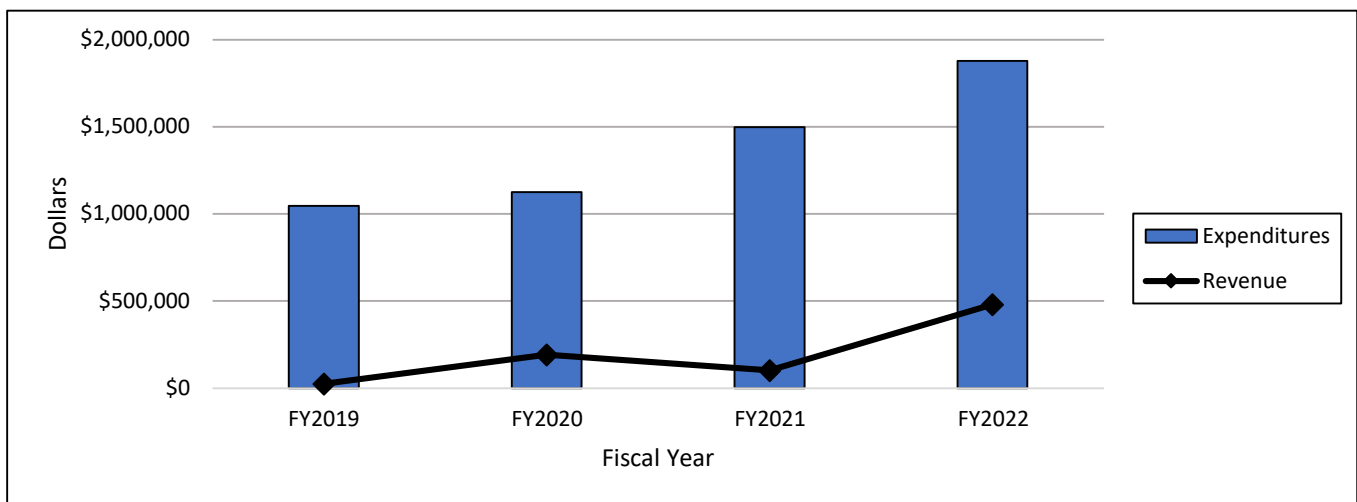
- The administrative portion of the Parks and Recreation budget provides for the leadership for 42 full-time and over 200 part-time employees which includes all trainings and staff certifications
- This division also provides direction for over 300 volunteers annually
- The administrative division oversees the financial performance of the department including projecting revenues and expenditures
- Administrative personnel meet monthly with the Parks and Recreation Commission; the appointed body that makes recommendations to the Board of Supervisors regarding matters pertaining to the Parks and Recreation Department
- The future of the department is planned through the Parks and Recreation Master Plan, Comprehensive Plan, various park and service master plans, Capital Improvement Plan, Aquatics Master Plan, and sub-division reviews for recreation amenities
- The administrative division seeks various grants to assist in providing park or recreation amenities as well as provide the oversight in the development of new facilities and amenities
- This division provides for processing the registrations for programs and the reserving of park and County facilities
- Manages the PLAY Fund which consists of private donations that assist with Frederick County youth participation in recreation activities
- This division also provides the oversight of the aquatic operation at the two outdoor swimming pools located at each park and five community centers located at various schools within the County



## Parks and Recreation - Administration

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$813,608	\$836,251	\$1,048,704	\$1,062,110	\$13,406	1.27%
Operating	224,167	281,168	341,284	330,570	-10,714	-3.14%
Capital	7,139	7,468	108,201	484,986	376,785	348.23%
<b>Total</b>	<b>1,044,914</b>	<b>1,124,887</b>	<b>1,498,189</b>	<b>1,877,666</b>	<b>379,477</b>	<b>25.33%</b>
State/Federal	24,792	190,846	101,000	479,985	378,985	375.23%
Local Tax Funding	\$1,020,122	\$934,041	\$1,397,189	\$1,397,681	\$492	0.04%
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$1,877,666**

### Notable Changes

#### Personnel

- Health insurance premium increase of 5%

#### Capital

- Abrams Creek Greenway Design expenses – reimbursed by state grant funds

## Parks and Recreation - Administration

### Goals/Objectives

- Pursue goals and objectives outlined in various Master Plans.
- Begin CAPRA (Commission for Accreditation of Park and Recreation Agencies) process.
- Prepare Abrams Creek Trail Phase I for design in accordance with federal regulations to begin in 2021.
- Begin pursuing right-of-way for Abrams Creek Phase II.
- Increase digital marketing presence.
- Pursue facility options to increase recreation opportunities for Frederick County residents.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# transactions using P-Card	1,898	2,290	2,295
Site Plan reviews by staff	14	13	15
Parks & Rec policy revisions	4	31	5
Donations received in \$	\$43,510	\$60,195	\$60,195
Number of volunteers	325	400	400
Miles of shared use trails	8.0	8.0	8.5
Miles of mountain bike trails	4.0	5.0	5.0



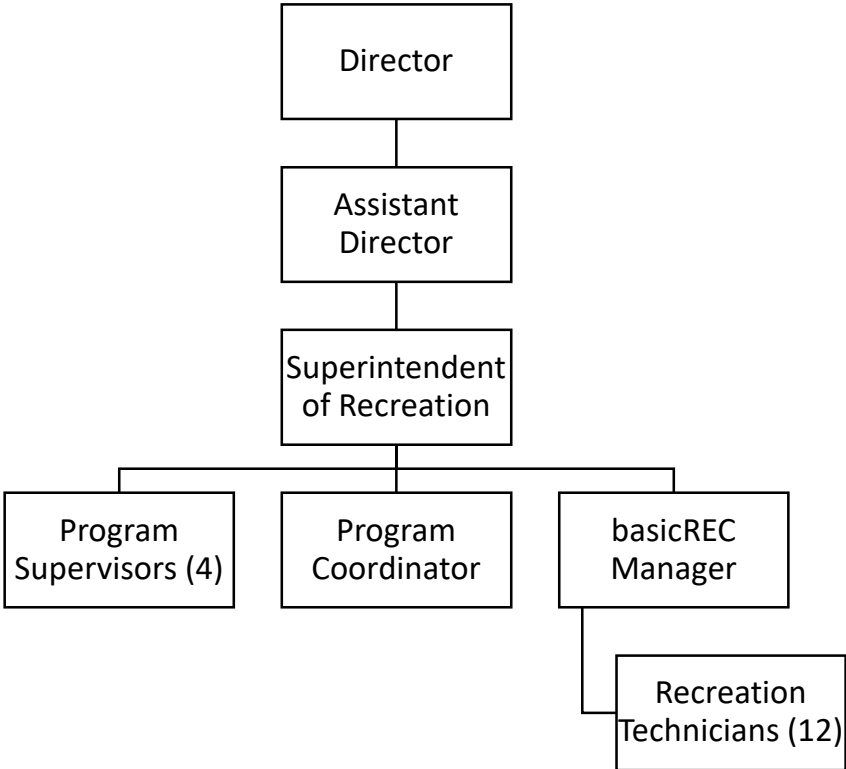
Recruiting Summer Interns at the James Madison University Job Fair

Mission

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

What We Do

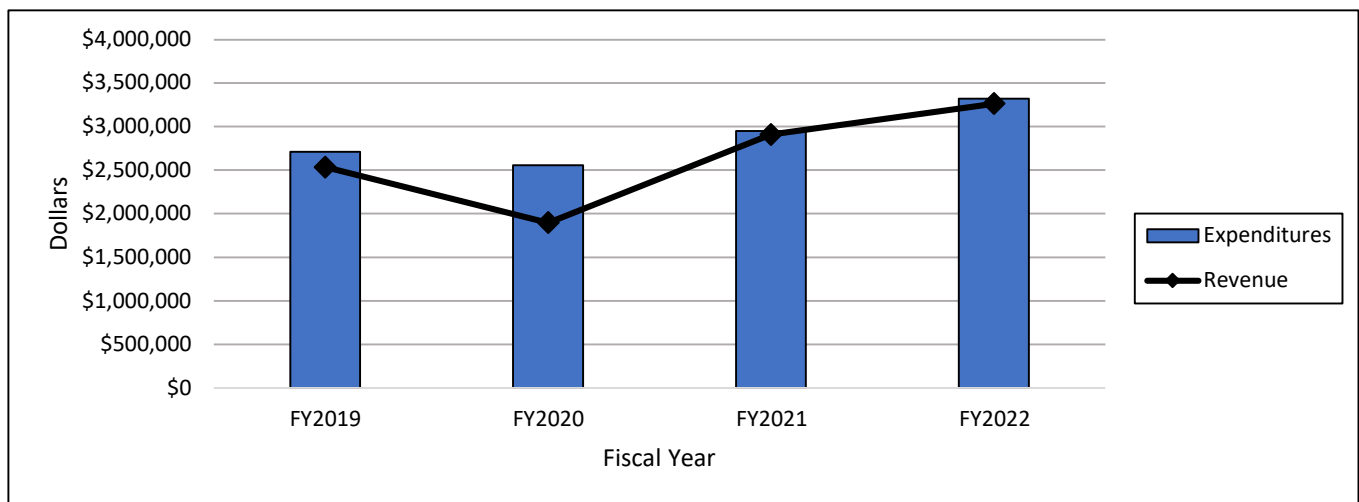
- This budget accounts for the operation of the Recreation Division which provides the before and after school recreation program at all twelve Frederick County elementary schools
- Provides the organization and oversight for multiple youth and adult sport leagues, the Youth Triathlon, Thanksgiving 5K, Trail Race, and the Battlefield Half Marathon
- This budget allows for the free use of the fitness rooms, lap swim, and paddleboats for all Frederick County residents
- Provides a free session of swim lessons for all Frederick County second graders
- Provides community wide events such as the Father/Daughter Dance, Kite Festival, July 4<sup>th</sup> Celebration, and Winter Wonderland light show
- The recreation division plans excursions for all ages and programs for seniors and general interest



## Recreation Centers

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$2,087,340	\$2,069,915	\$2,294,933	\$2,592,505	\$297,572	12.97%
Operating	625,111	458,425	655,809	729,921	74,112	11.30%
Capital	0	27,132	0	0	0	0.00%
<b>Total</b>	<b>2,712,451</b>	<b>2,555,472</b>	<b>2,950,742</b>	<b>3,322,426</b>	<b>371,684</b>	<b>12.60%</b>
Fees	2,534,209	1,897,898	2,908,661	3,265,500	356,839	12.27%
<b>Local Tax Funding</b>	<b>\$178,242</b>	<b>\$657,574</b>	<b>\$114,474</b>	<b>\$56,926</b>	<b>-\$57,548</b>	<b>-50.27%</b>
<b>Full-Time Positions</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$3,322,426

#### Notable Changes

##### Personnel

- Health insurance premium increase of 5%
- Increase in part-time help
- Funding for Recreation Technician position restored after FY2021 COVID-19 restrictions

##### Operating

- Increases in contractual services and recreational supplies



Goals/Objectives

- Expand community recreation, fitness offerings, active adult programming, and the mobile recreation concept.
- Increase adult program offerings.
- Maintain eight Camp basicREC locations and twelve basicREC locations.
- Reduce barriers for youth participation in recreation.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of programs offered	111	160	167
# of program participants	44,700	75,000	77,250
Average daily attendance at basicREC	697	715	715
Average daily attendance at Camp basicREC	122	355	440
# of large special events	7	12	12
# of Special Olympics registrations	187	330	330
# of e-mail blast contacts	9,500	15,000	15,000
# of Facebook fans	12,890	14,000	14,400
Winter Wonderland attendance	27,861	35,000	35,700



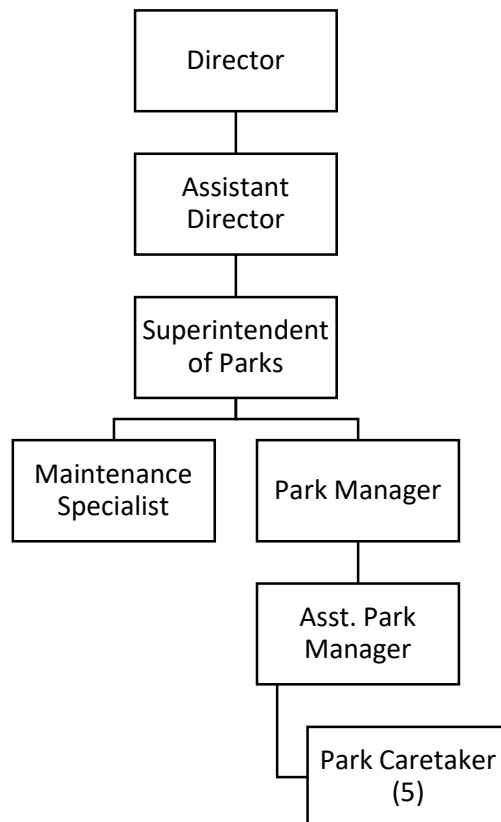
Walking in a Winter Wonderland at Clearbrook Park

### Mission

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

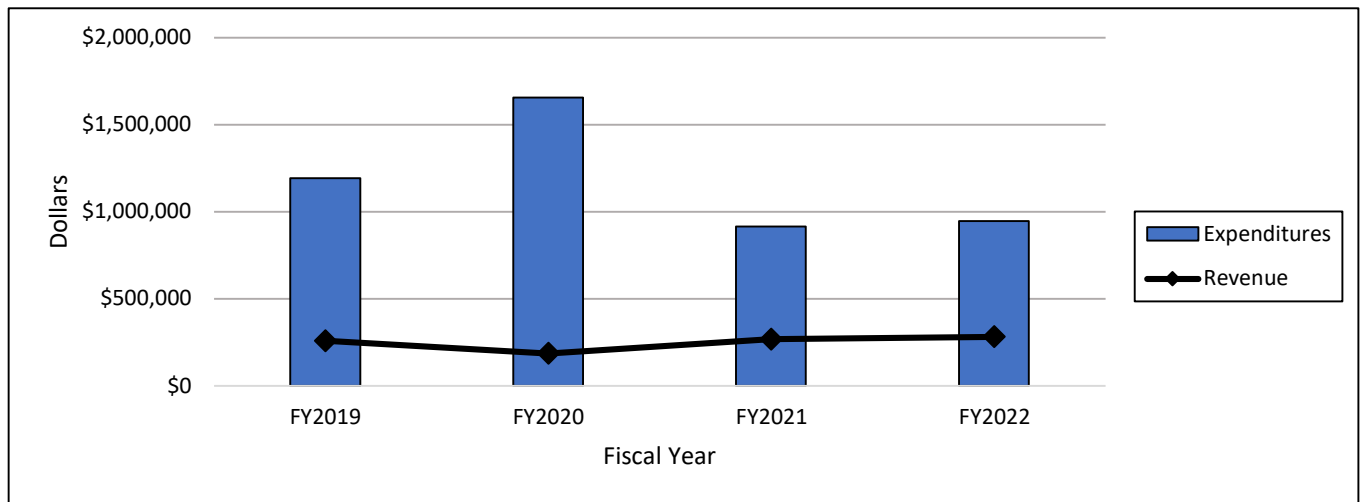
### What We Do

- The Clearbrook Park budget provides the funds to maintain the grounds at the following parks: Clearbrook Park, Frederick Heights Park, Reynolds Store, and Stonewall Park
- This portion of the budget also provides for the grounds maintenance at the following Frederick County Public School sites: James Wood and Millbrook High Schools, James Wood and Frederick County Middle Schools, Stonewall, Redbud, Greenwood Mill, Indian Hollow, Gainesboro, Jordan Springs, and Apple Pie Ridge Elementary Schools, NREP, Dowell J. Howard, and the FCPS Administrative Campus
- Maintain and prep the athletic fields at the above high schools, middle schools, and ballfields located within Stonewall Park
- Support for the Winter Wonderland Event
- Inspect and maintain four park playgrounds along with the playgrounds at Frederick Heights and Reynolds Store
- Maintain the outdoor pool at Clearbrook Park
- Provides nine shelters for rent and resident use
- Maintain the sand volleyball complex year-round
- Inspect and maintain the outdoor exercise equipment



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$575,871	\$526,658	\$608,134	\$627,251	\$19,117	3.14%
Operating	257,200	252,823	268,924	265,048	-3,876	-1.44%
Capital	359,409	875,527	37,250	53,671	16,421	44.08%
<b>Total</b>	<b>1,192,480</b>	<b>1,655,008</b>	<b>914,308</b>	<b>945,970</b>	<b>31,662</b>	<b>3.46%</b>
Fees	258,421	186,558	268,450	282,256	13,806	5.14%
Proffers	0	15,500	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$934,059</b>	<b>\$1,452,950</b>	<b>\$645,858</b>	<b>\$663,714</b>	<b>\$17,856</b>	<b>2.76%</b>
<b>Full-Time Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$945,970

Notable Changes

Personnel

- Health insurance premium increase of 5%

Capital

- Increase in replacement equipment for field maintenance

Goals/Objectives

- Increase maintenance to all FCPS storm and water ponds.
- Transition from Clearbrook Ballfields to Stonewall Park for play in spring of 2021.
  - Begin modifications to Stonewall Park buildings for park and Little League efficiency.
- Increase the sand volleyball complex from three to five courts.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of acres maintained	202.8	210.9	224.4
# of locations maintained	23	22	22
# of playgrounds maintained	6	6	6
# of athletic field preparations	124	490	490



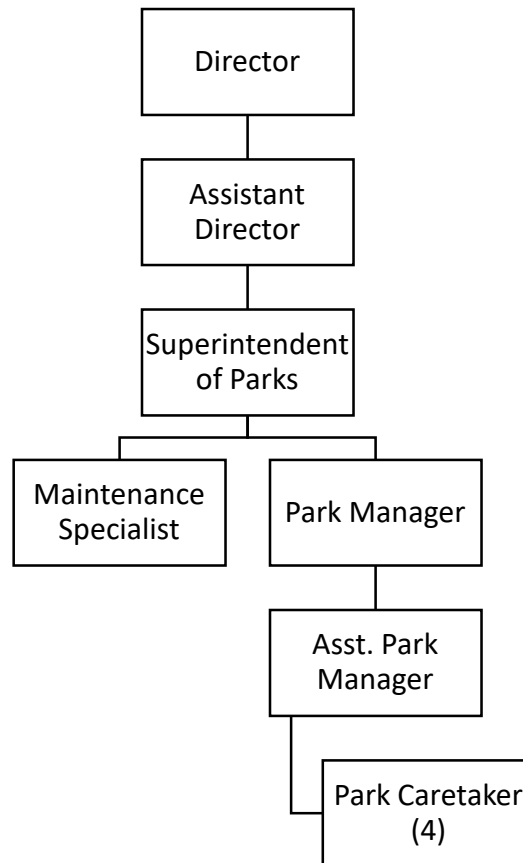
Ballfield at Stonewall Park in Stephenson, VA

### Mission

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

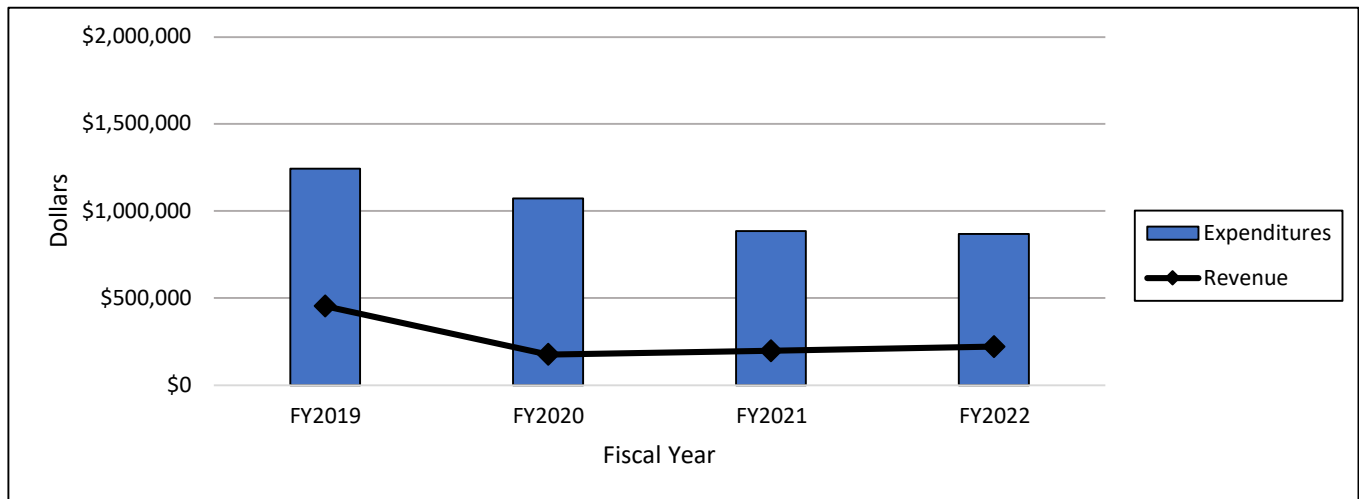
### What We Do

- The Sherando Park budget provides the funds to maintain the grounds at Sherando and Rose Hill Parks, Public Safety Building, and Sheriff Department Shooting Range along with the following Frederick County Public School sites: Sherando High School, Aylor 1 and Aylor 2 and Admiral Byrd Middle Schools, Middletown, Bass-Hoover, Orchard View, Armel, and Evendale Elementary Schools, and FCPS Transportation Center
- Maintain and prep the athletic fields at the above-mentioned middle and high schools and ballfields located at the park
- Maintain and prep six soccer fields located at Sherando Park
- Inspect and maintain four park playgrounds and the playground at Rose Hill Park
- Maintain the outdoor pool at Sherando Park
- Provide seven shelters for rent and resident use
- Provide multiple trails, disc golf, and support facilities to park patrons



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$459,434	\$439,715	\$536,489	\$560,717	\$24,228	4.52%
Operating	208,584	239,687	308,801	266,048	-42,753	-13.84%
Capital	575,667	392,589	38,750	42,435	3,685	9.51%
<b>Total</b>	<b>1,243,685</b>	<b>1,071,991</b>	<b>884,040</b>	<b>869,200</b>	<b>-14,840</b>	<b>-1.68%</b>
Fees	238,223	177,066	197,450	221,679	24,229	12.27%
Proffers	215,785	158,882	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$789,677</b>	<b>\$736,043</b>	<b>\$686,590</b>	<b>\$647,521</b>	<b>-\$39,069</b>	<b>-5.69%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$869,200

Notable Changes

Personnel

- Health insurance premium increase of 5%

Operating

- Reduction in repairs and maintenance expenses

Capital

- Increase in replacement equipment for field maintenance

Goals/Objectives

- Improve drainage at Sherando Park ballfield complex.
- Conduct improvements to the disc golf course.
- Continue development of Sherando Park mountain bike trails.
- Start maintaining the new Aylor Middle School.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of acres maintained	470.6	470.6	513.6
# of locations maintained	12	13	17
# of playgrounds maintained	4	3	4
# of athletic field preparations	210	625	625



The Bike Park installed in 2020 along Warrior Drive at Sherando Park

## Mission

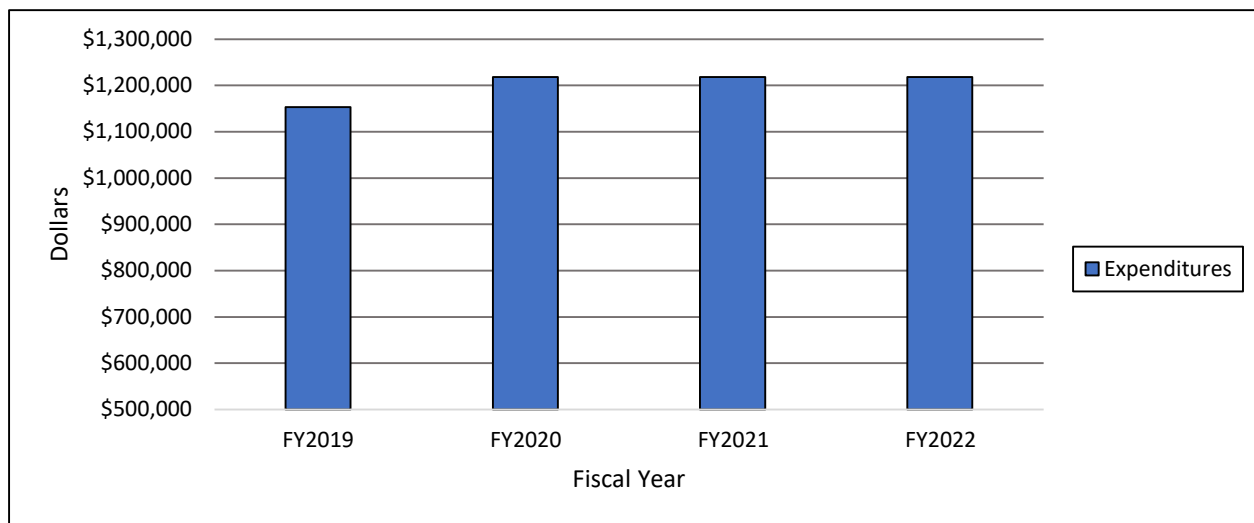
Handley Regional Library system provides outstanding information, resources, programs, and services to enrich our diverse community.

## What We Do

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

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$1,153,332	\$1,218,200	\$1,218,200	\$1,218,200	\$0	0.00%
Local Tax Funding	\$1,153,332	\$1,218,200	\$1,218,200	\$1,218,200	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$1,218,200

No Notable Changes

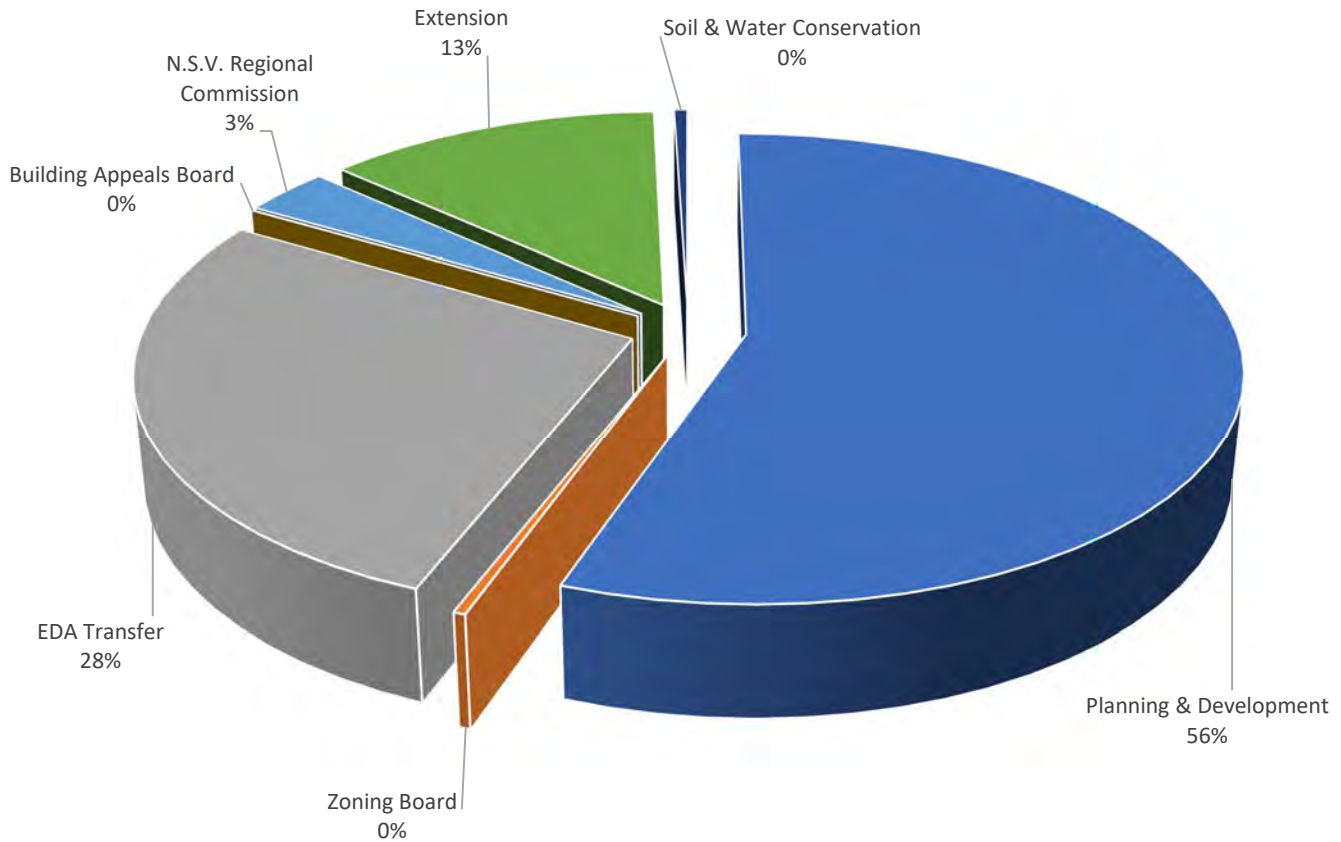


# Community Development



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

## Community Development



	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022	
				Amount	%
Planning & Development	\$1,193,490	\$1,248,473	<b>\$1,255,380</b>	\$6,907	0.55%
EDA Transfer	593,057	614,301	<b>621,876</b>	7,575	1.23%
Zoning Board	1,505	7,821	<b>7,821</b>	0	0.00%
Building Appeals Board	77	561	<b>561</b>	0	0.00%
N.S.V. Regional Commission	74,348	74,348	<b>74,348</b>	0	0.00%
Soil & Water Conservation	11,250	11,250	<b>11,250</b>	0	0.00%
Extension	250,033	276,971	<b>288,927</b>	11,956	4.32%
<b>TOTAL EXPENDITURES</b>	<b>\$2,123,760</b>	<b>\$2,233,725</b>	<b>\$2,260,163</b>	<b>\$26,438</b>	<b>1.18%</b>

Mission

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

What We Do

Long-Range Planning

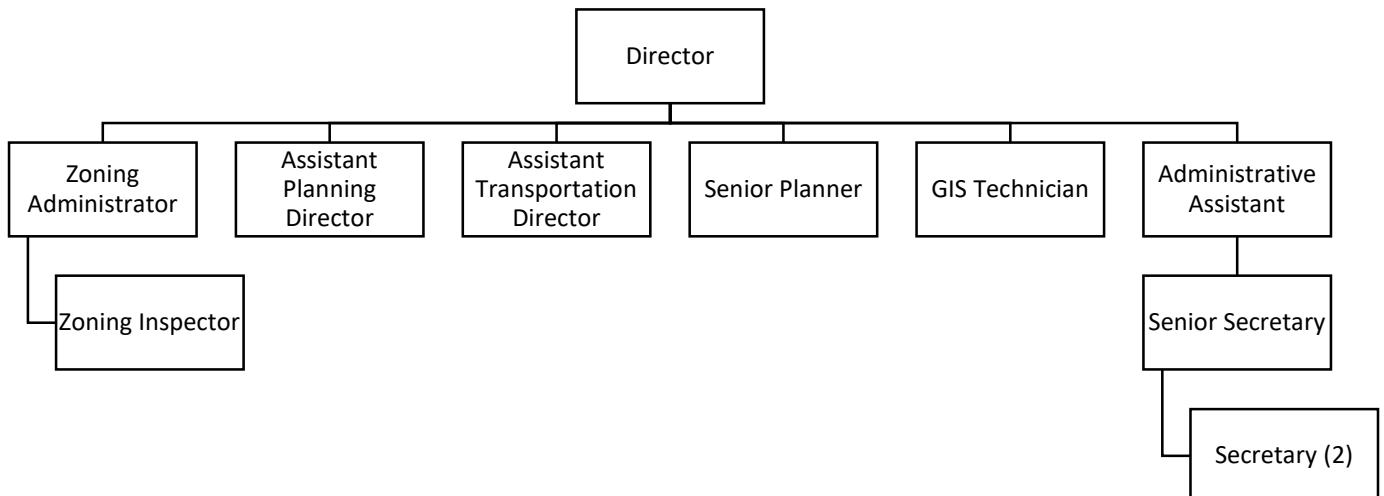
- Comprehensive policy planning
- Transportation planning
- Historic preservation
- Land use planning
- Agricultural and conservation planning
- Capital improvements planning

Current Planning Projects

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

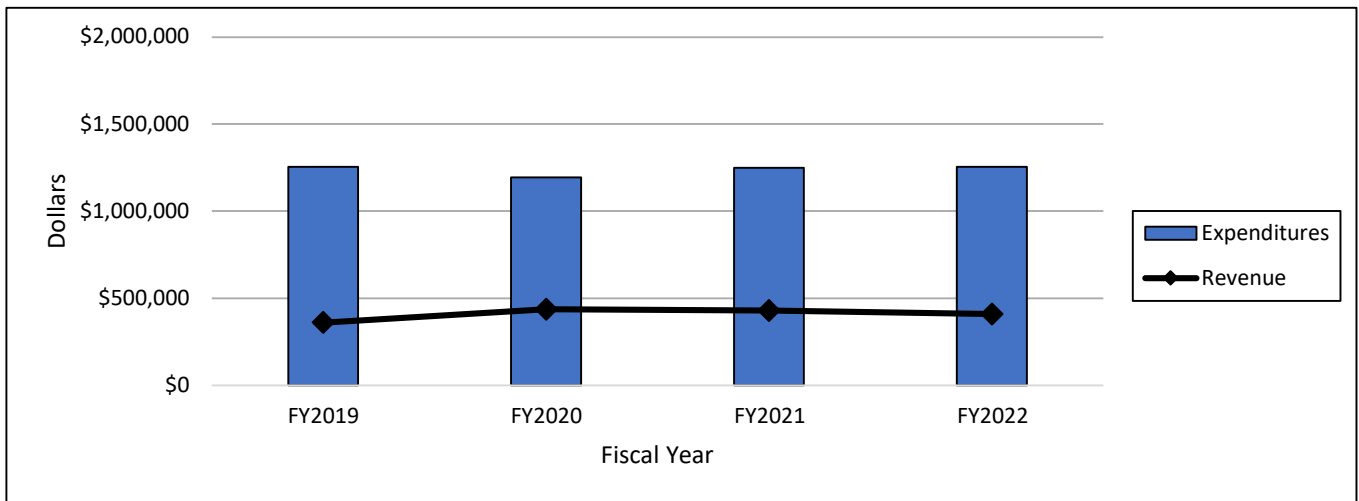
Daily Administrative Activities

- Application reviews and customer service pertaining to rezoning matters, master development plans, site development plans, subdivision design plans, conditional use permits, and variances
- Major rural subdivision and minor rural subdivision plat review
- Building permit review
- Public Improvement Plan review
- Assistance with general inquiries
- Violation inspection and administration
- Agenda preparation



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,116,921	\$1,147,136	\$1,168,189	\$1,175,085	\$6,896	0.59%
Operating	103,709	46,354	80,284	80,295	11	0.01%
Capital	34,647	0	0	0	0	0.00%
<b>Total</b>	<b>1,255,277</b>	<b>1,193,490</b>	<b>1,248,473</b>	<b>1,255,380</b>	<b>6,907</b>	<b>0.55%</b>
Fees	361,012	437,194	430,200	410,000	-20,200	-4.70%
<b>Local Tax Funding</b>	<b>\$894,265</b>	<b>\$756,296</b>	<b>\$818,273</b>	<b>\$845,380</b>	<b>\$27,107</b>	<b>3.31%</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$1,255,380

Notable Changes

Personnel

- Health insurance premium increase of 5%

### Goals/Objectives

- Maintain and improve the planning process in order to manage growth and development in Frederick County.
- Maintain an up-to-date Comprehensive Plan that is responsive to changing situations and anticipated future needs.
- Develop and maintain a computerized information system to better monitor development and aid in the collection and analysis of information to support planning decisions.
- Develop and implement methods to preserve key historic sites that can be used to support tourism.
- Provide useful and accurate information and advice to the Board of Supervisors, Planning Commission, County Administrator, public agencies, developers, and the general public.
- Provide opportunities for public involvement and education in the planning process.
- Develop and maintain policies/processes to ensure that new development provides its share of cost of new infrastructure.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of rezoning applications reviewed	7	5	5
# of master development plans reviewed	2	5	5
# of site development plans reviewed	49	45	45
# of conditional use permits and variances	8	15	10
# of subdivision plans reviewed	2	5	4
# of lots platted	96	200	150
# of zoning violations	115	120	120
# of Planning Commission meetings held and supported	16	24	24



New industrial projects located in the Greystone Industrial Park, Stonewall Magisterial District

## Mission

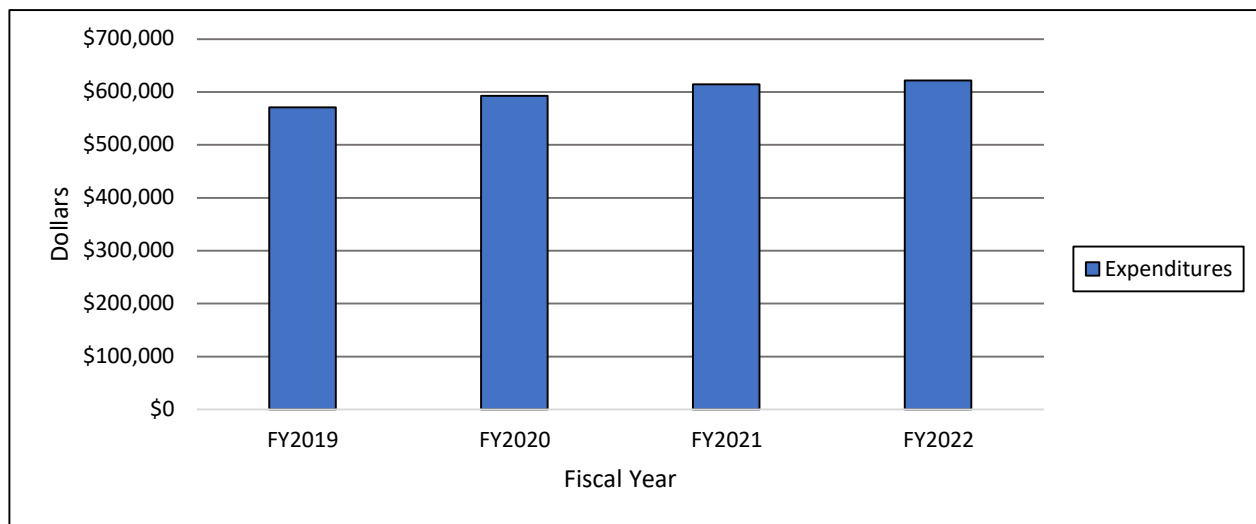
The EDA’s mission is to create a diverse and strong business base. To assist with this, the EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County.

## What We Do

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

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$571,282	\$593,057	\$614,301	\$621,876	\$7,575	1.23%
Local Tax Funding	\$571,282	\$593,057	\$614,301	\$621,876	\$7,575	1.23%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2022 Total Budget \$621,876

### Operating

- Increase in County support of the Economic Development Authority

## Mission

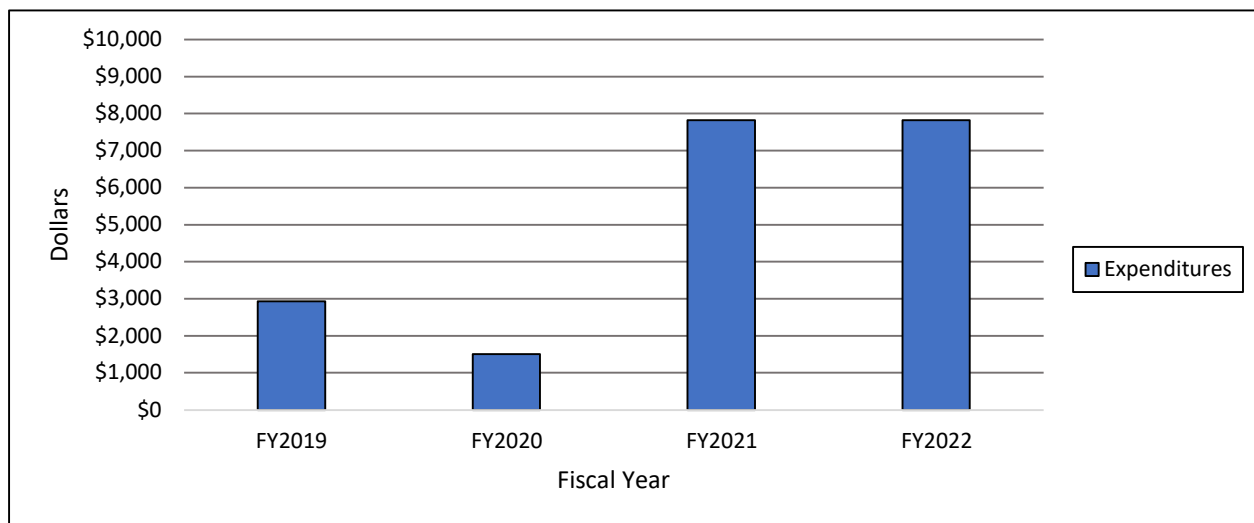
To hear appeals from citizens relevant to zoning matters as established by the zoning ordinances of the County Code and interpreted by the Zoning Administrator.

## What We Do

- The Board of Zoning Appeals is composed of five voting citizen members
- The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.2 Section 15.2-2309 which provides for the appeals to the Board; “An appeal to the Board may be taken by any person aggrieved or by any officer, department, board, or bureau of the County or municipality affected by any decisions of the zoning administrator”
- This Board is staff supported by the Planning Department

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,600	\$531	\$4,521	\$4,521	\$0	0.00%
Operating	1,334	974	3,300	3,300	0	0.00%
Local Tax Funding	\$2,934	\$1,505	\$7,821	\$7,821	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$7,821

No Notable Changes

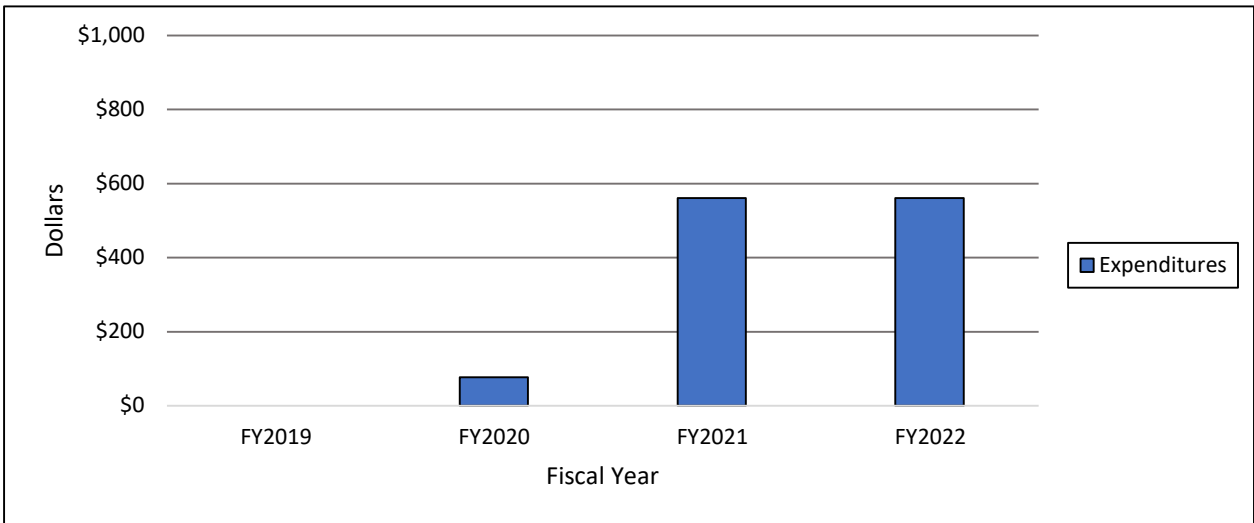
**Mission**  
 Render fair and competent decisions regarding application of the Virginia Uniform Statewide Building Code.

**What We Do**

- The Building Appeals Board is composed of five voting citizen members, each having a certain technical building background
- The Board is to review and rule on questions on interpretation of the Virginia Uniform Statewide Building Code as made by the County Building Official
- This Board meets on an “as needed” basis
- This Board is staff supported by the Planning and Inspections Departments

**Budget Summary**

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$0	\$77	\$161	\$161	\$0	0.00%
Operating	0	0	400	400	0	0.00%
<b>Local Tax Funding</b>	\$0	\$77	\$561	\$561	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2022 Total Budget \$561**  
**No Notable Changes**



# Northern Shenandoah Valley Regional Commission

## Mission

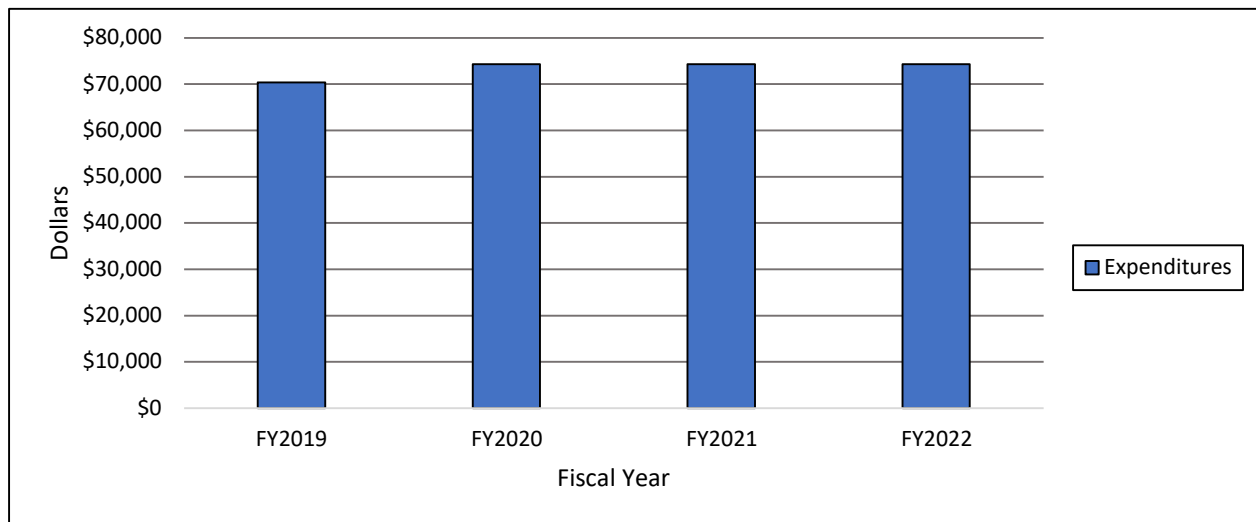
The NSVRC exists to bring the participating local governments together to pursue common goals, work together on regional issues, and find efficiencies through collaboration.

## What We Do

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

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY 22	
<b>Costs</b>						
Operating	\$70,351	\$74,348	\$74,348	\$74,348	\$0	0.00%
Local Tax Funding	\$70,351	\$74,348	\$74,348	\$74,348	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$74,348**

**No Notable Changes**

## Soil and Water Conservation District

### Mission

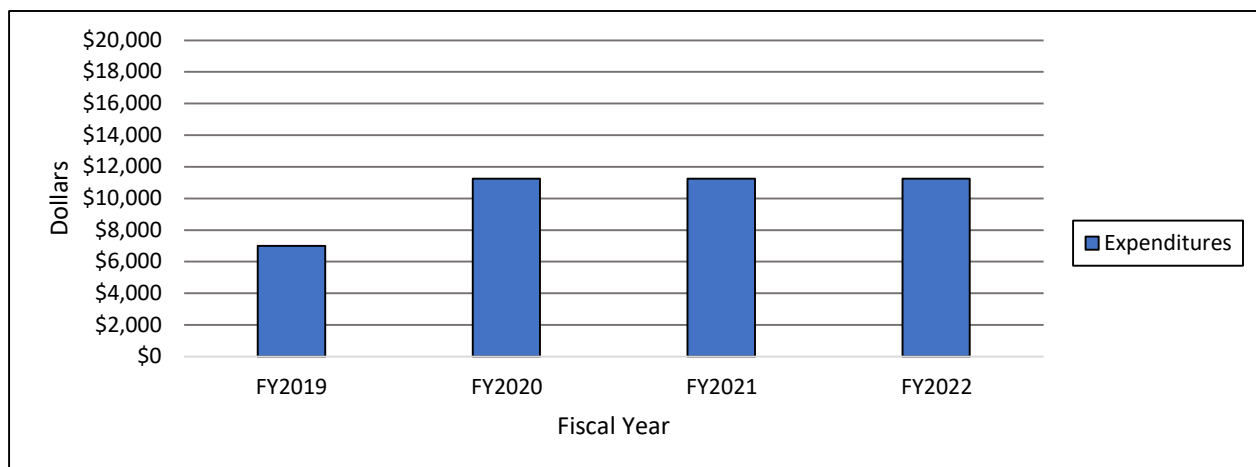
To conserve, protect, and enhance the quality of our region’s soil and water.

### What We Do

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

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$7,000	\$11,250	\$11,250	\$11,250	\$0	0.00%
Local Tax Funding	\$7,000	\$11,250	\$11,250	\$11,250	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$11,250**

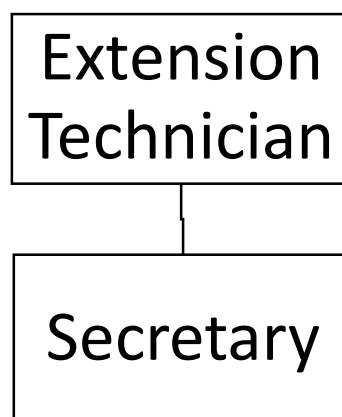
**No Notable Changes**

## Mission

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

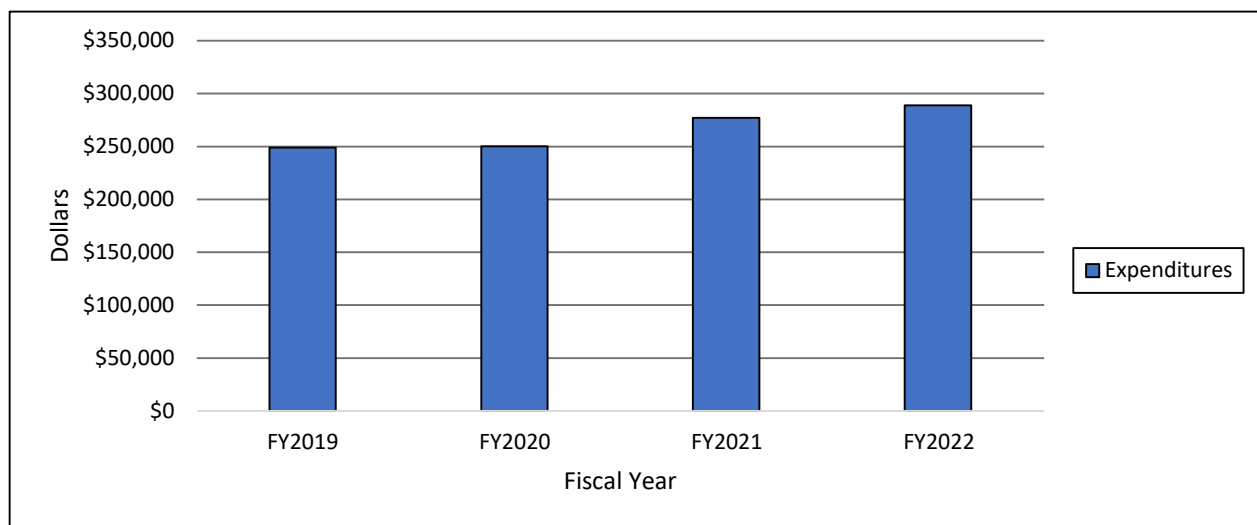
## What We Do

- Virginia Cooperative Extension is the educational outreach arm of Virginia’s land-grant universities: Virginia Tech and Virginia State University, and a part of the National Institute for Food and Agriculture, an agency of the USDA
- Extension programs in Virginia are delivered through a network of faculty at two universities, 107 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers
- Educational programs are provided in the areas of Agriculture, Family and Consumer Sciences, 4-H Youth Development, and Community Viability which are funded by local, state, and federal funds
- A staff of six extension agents and four support personnel provide programming expertise in commercial and consumer horticulture, animal science, equine science, agronomy, waste management, farm business management, youth leadership development, nutrition, wellness, and financial management
- Frederick County residents contact the office routinely for information about plant insects and diseases, food preparation, youth programs, and other topics related to healthy homes
- Extension is a dynamic organization that stimulates positive personal and societal change leading to more productive lives, families, farms, and forests as well as a better environment



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$156,988	\$161,508	\$165,133	\$159,903	-\$5,230	-3.17%
Operating	90,308	86,737	110,038	127,094	17,056	15.50%
Capital/Leases	1,683	1,788	1,800	1,930	130	7.22%
<b>Total</b>	<b>248,979</b>	<b>250,033</b>	<b>276,971</b>	<b>288,927</b>	<b>11,956</b>	<b>4.32%</b>
<b>Local Tax Funding</b>	<b>\$248,979</b>	<b>\$250,033</b>	<b>\$276,971</b>	<b>\$288,927</b>	<b>\$11,956</b>	<b>4.32%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$288,927

Notable Changes

Personnel

- Health insurance premium increase of 5%

Operating

- Increase in professional services expected from Virginia Tech

### Goals/Objectives

- Provide producers with research-based information from the Universities that help support and encourage economic growth and viability in agriculture and forestry industries.
- Assist producers with monitoring and complying with regulations of VDACS, EPA, FDA, OSHA, and other regulatory agencies including education for certifications when required.
- Provide educational opportunities on the impact of human activities and other environmental issues on drinking water which results in sound agricultural and environmental practices.
- Provide more than 400 youth with educational and leadership opportunities through the volunteer-led clubs and camps.
- Provide school enrichment programs for youth in FCPS through 4-H and other recognized youth development curricula.
- Develop and deliver nutrition, health, food safety, parenting, financial educational programs to schools, community members and businesses, and public service agencies.

Service Levels	CY2020 Actual	CY2021 Budget	CY2022 Plan
# of youth enrolled in 4-H*	1,858	1,900	2,000
# of face-to-face youth educational contacts*	5,862	5,900	6,000
# of face-to-face adult educational contacts*	11,095	11,250	11,250
# of virtual educational contacts*	1,138,625	1,150,000	1,150,000
# of youth and adults certified, recertified, or credentialed for workforce professional development and through workplace readiness programs*	976	1,000	1,000
# of volunteers and value of volunteer time contributed*	777/\$758,707	800/\$775,000	800/\$775,000
*compiles figures from all Northern Shenandoah Valley VCE staff (figures based on calendar year)			



Virginia Cooperative Extension – Frederick County staff, L-R: Tammy Epperson, Jennifer Fost, Marsha Wright, Dyllan Chapins, Mark Sutphin

# Miscellaneous



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

## General Fund Transfers – Non-Departmental

### Mission

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

### What We Do

Transfers from the General Fund to Other Funds

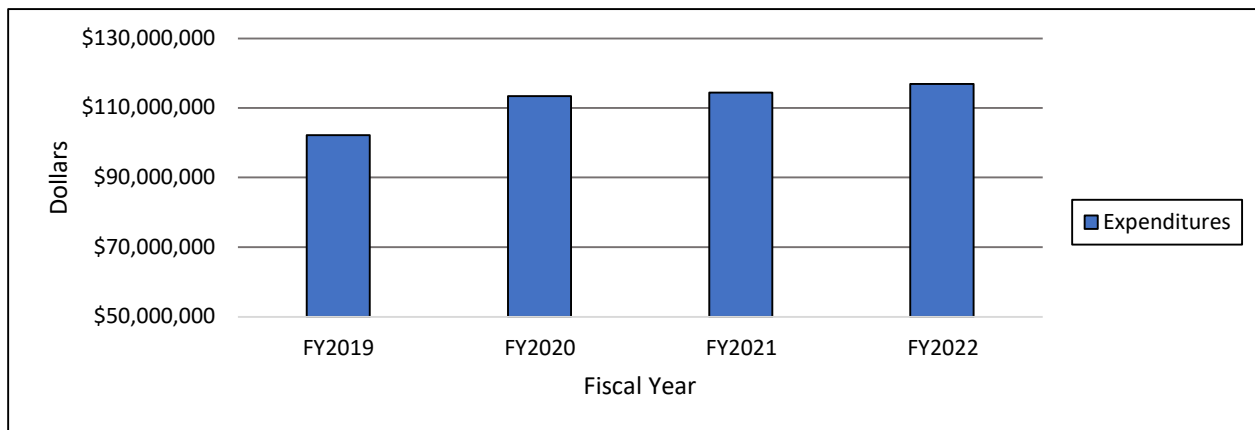
- Transfer to the School Operating Fund
- Transfer to the School Debt Service Fund
- Transfer to the School Capital Fund

Non-Departmental

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

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$102,176,931	\$113,375,687	\$114,405,262	\$116,859,347	\$2,454,085	2.15%
Local Tax Funding	\$102,176,931	\$113,375,687	\$114,405,262	\$116,859,347	\$2,454,085	2.15%
Full-Time Positions	0	0	0	0	0	0.00%



### FY2022 Total Budget \$116,859,347

Operating

- Increases to County contribution to School Operating and Debt Service Funds
- Funding included for five percent average merit/COLA for General Fund employees

## Other Funds



Northwestern Regional Adult Detention Center  
Winchester, Virginia  
Established 1989



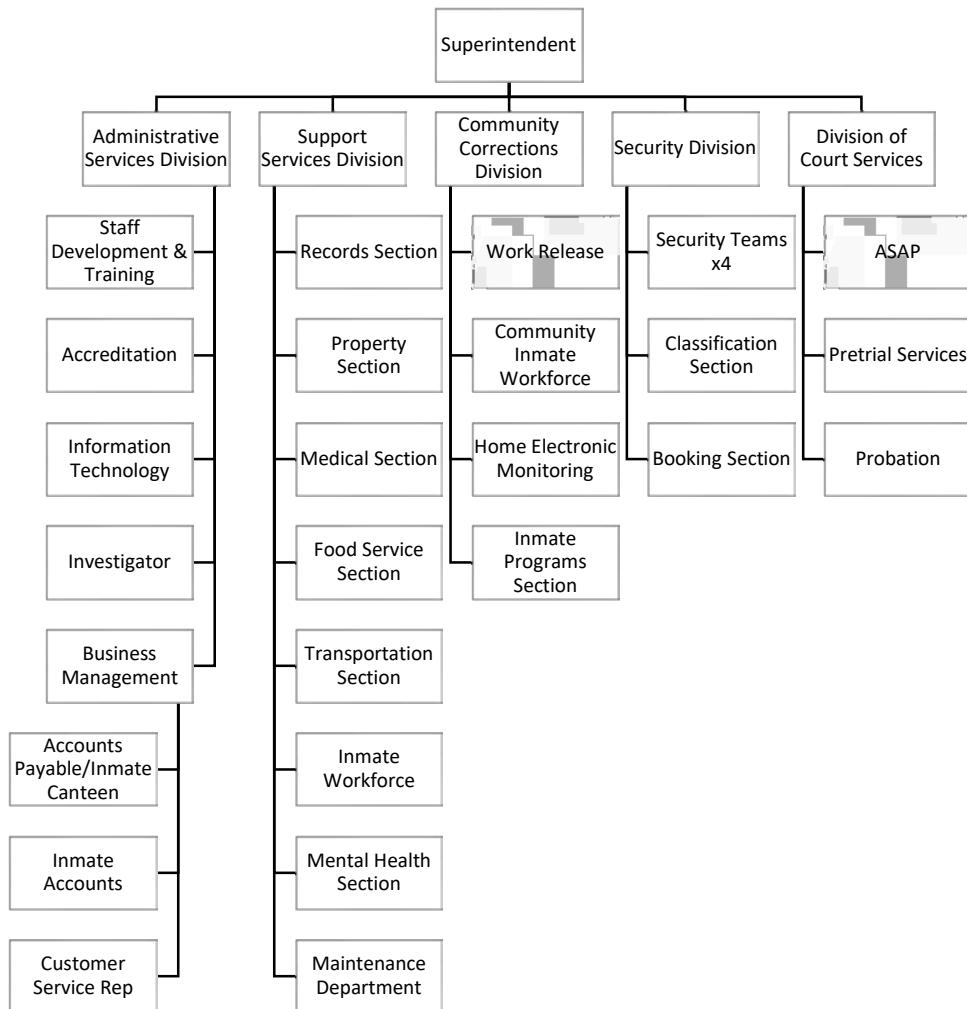
# Northwestern Regional Adult Detention Center Fund

## Mission

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

## What We Do

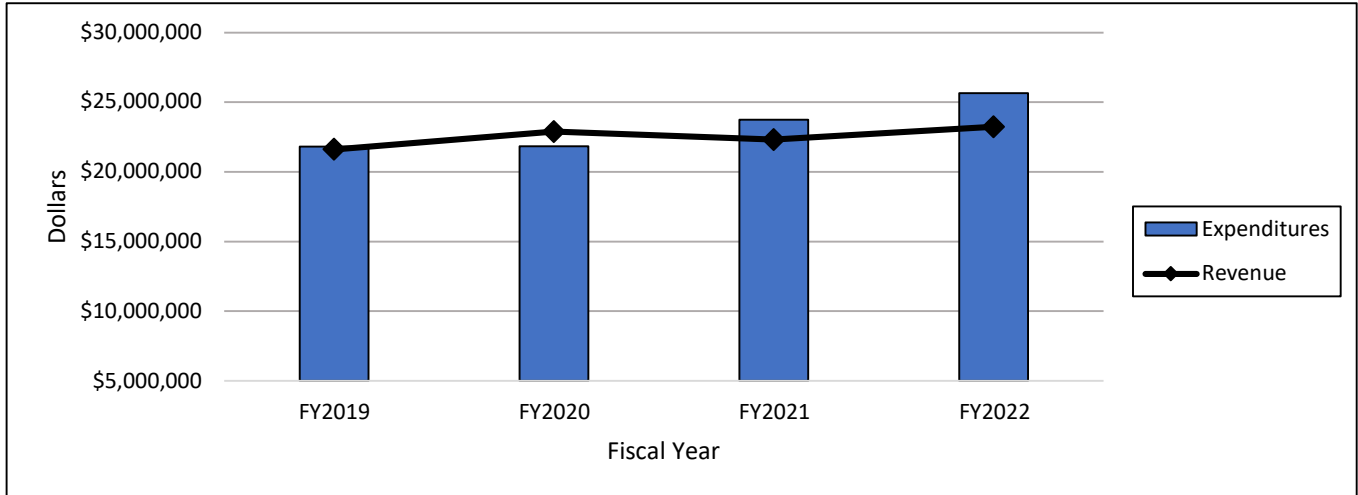
- The Detention Center is an 840-bed, medium security, direct supervision facility located in the City of Winchester
- The Detention Center, organized in 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester
- The Detention Center is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities
- In addition to traditional incarceration operations, services include Community Inmate Workforce Program, Work Release, Home Electronic Monitoring (HEM), Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services)
- The Local Offender Probation Program and Pretrial Services functions are partially funded by a grant provided by the Virginia Department of Criminal Justice Services with the remainder of Pretrial expenses being supported by the localities and the remainder of Probation expenses being supported by Client Supervision Fees and Drug Testing Fees



## Northwestern Regional Adult Detention Center Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$15,605,237	\$15,882,346	\$17,217,695	\$18,466,793	\$1,249,098	7.25%
Operating	5,928,771	5,767,802	6,496,417	7,118,171	621,754	9.57%
Capital/Leases	290,067	182,303	40,800	58,300	17,500	42.89%
<b>Total</b>	<b>21,824,075</b>	<b>21,832,451</b>	<b>23,754,912</b>	<b>25,643,264</b>	<b>1,888,352</b>	<b>7.95%</b>
Fees	1,331,516	2,603,306	1,448,376	1,263,654	-184,722	-12.75%
State/Federal	7,392,495	7,657,926	7,637,983	8,311,076	673,093	8.81%
Other Locality Contributions	7,713,659	7,572,537	7,706,061	7,883,470	177,409	2.30%
Local Reserves	194,495	0	1,441,534	2,396,196	954,662	66.23%
<b>Local Tax Funding</b>	<b>\$5,191,910</b>	<b>\$5,071,538</b>	<b>\$5,520,958</b>	<b>\$5,788,868</b>	<b>\$267,910</b>	<b>4.85%</b>
<b>Full-Time Positions</b>	<b>194</b>	<b>199</b>	<b>209</b>	<b>213</b>	<b>4</b>	<b>1.91%</b>



### FY2022 Total Budget \$25,643,264

#### Notable Changes

##### Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%
- Four new Probation Officers for Pretrial Expansion approved during FY2021 (funded by state grant)

##### Operating

- Police Supplies increases
- Medical and Laboratory Supplies increases

## Northwestern Regional Adult Detention Center Fund

### Goals/Objectives

- Implement mobile medical kiosks for medical intakes and sick calls.
- Remodel the Medical Department to accommodate medical supply storage and the security of workstations.
- Automate the Community Corrections key system.
- Install a body scanner at the Community Corrections building.
- Rebuild the Community Corrections programs that have been stifled by COVID.
- Scan all incoming mail.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of acts of institutional violence	55	48	49
Average weekly cost to feed inmates	\$18,379	\$19,761	\$20,196
# of inmate/inmate assaults	42	34	38
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases referred (Probation Program)	351	450	450
Community service hours performed (Probation Program)	12,390	11,007	11,007
Court costs paid (Probation Program)	\$74,867	\$72,012	\$72,012
Restitution paid (Probation Program)	\$10,174	\$8,000	\$8,000
Client supervision days (Probation Program)	121,233	139,977	139,977

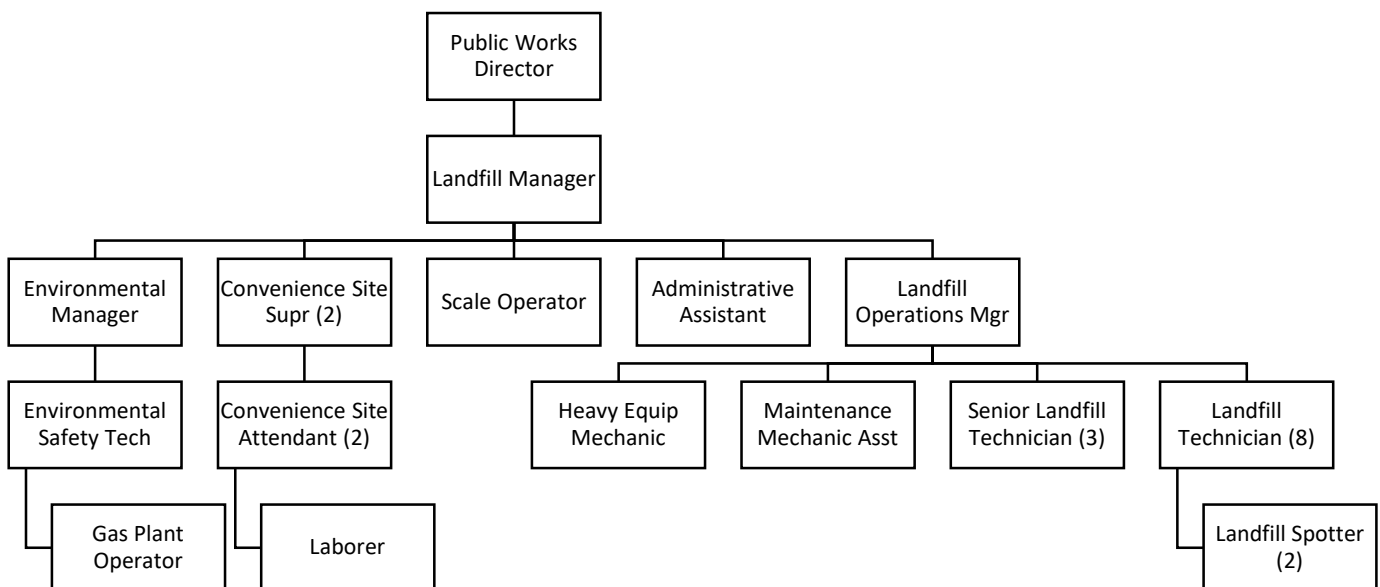


**Mission**

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

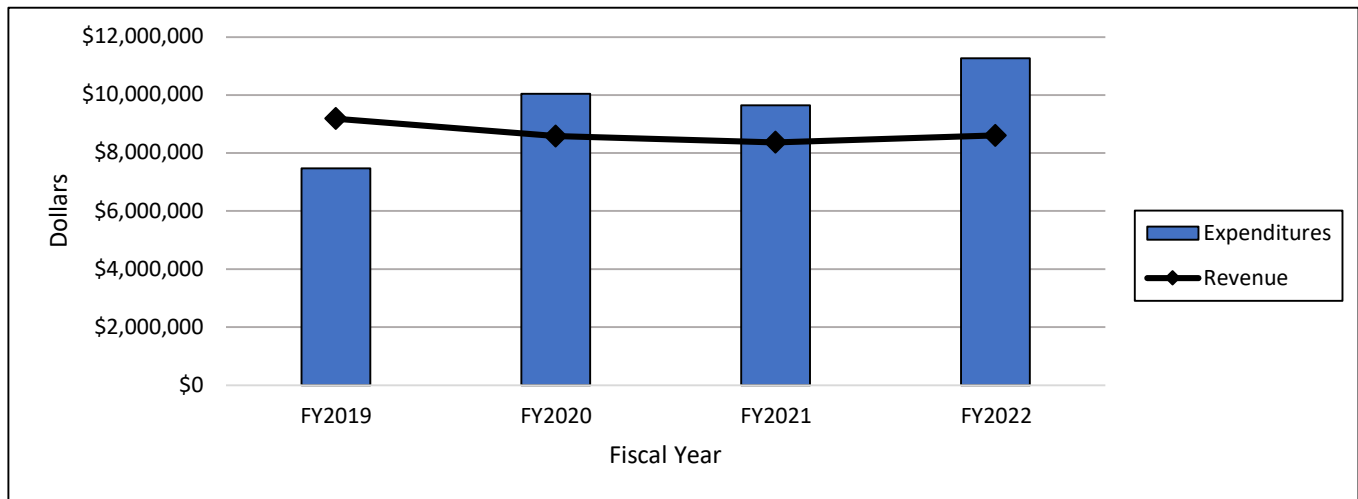
**What We Do**

- The Landfill provides non-hazardous solid waste disposal needs for Frederick and Clarke Counties and the City of Winchester
- The landfill property includes 966 acres of which 90 acres have been permitted under Subtitle “D” Regulations as a municipal solid waste facility, and 50 acres permitted as a Construction Demolition Debris waste facility. The additional acreage is maintained as borrow area and buffer
- In addition to operating the two permitted landfills, the facility operates a fully equipped Citizen’s Convenience Center offering disposal options for several waste streams including household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities
- Frederick County operates a tire chipper as part of the Northern Shenandoah Valley Regional Commission RTOP program, serving all localities within the Commission
- A program to convert landfill gas to electricity was established in 2010
- Currently two Jenbacher 320 engines are fueled by the landfill gas and can produce approximately two megawatts of power
- The Landfill operates and maintains a leachate pre-treatment system designed to collect and provide treatment from all three of the permitted landfills located at the facility



Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$2,056,696	\$2,155,525	\$2,319,564	\$2,387,390	\$67,826	2.92%
Operating	3,060,497	3,148,509	3,332,790	3,581,270	248,480	7.46%
Capital/Leases	2,348,708	4,734,359	3,995,000	5,295,000	1,300,000	32.54%
<b>Total</b>	<b>7,465,901</b>	<b>10,038,393</b>	<b>9,647,354</b>	<b>11,263,660</b>	<b>1,616,306</b>	<b>16.75%</b>
Fees	9,188,548	8,588,631	8,373,924	8,607,647	233,723	2.79%
Local Reserves	0	1,449,762	1,273,430	2,656,013	1,382,583	108.57%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$11,263,660

Notable Changes

Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%

Operating

- Increases expected in professional services and tire grinding expenses

Capital

- Increase in capital projects planned for FY 2022

Develop 11 acres of MSW Landfill Base Liner	\$3,300,000
Stormwater Diversion Cut	\$1,200,000
Household Hazardous Waste Building Expansion	\$150,000
Stormwater Management Improvements	\$300,000

Goals/Objectives

- Maintain vegetative cover on exposed soils be overseeding and fertilizing, increase frequency of mowing established vegetation.
- Improve management of storm water control features.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Complete liner installation and obtain DEQ certification for MSW Cell 3A.
- Modify leachate system to better manage collection, treatment, and disposal.
- Maintain landfill gas collection system as needed to maximize collection efficiency.
- Maximize landfill gas collected in order to increase electrical generation.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.
- Expand wireless communications to remote areas of landfill site.
- Assist Virginia Department of Agriculture with Spotted Lantern Fly mitigation through public awareness campaigns at the brush/yard waste management areas.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Tons of waste weighted and disposed	185,870	185,000	185,000
Megawatt/hours of power generated from Gas to Energy Plant	11,950	10,512	12,571
Gallons of pretreated leachate collected and discharged	16,179,000	25,000,000	25,000,000
Tons of scrap metal recycled	1,431	1,300	1,400
Tons of household hazardous waste collected	84	100	100
Tons of tires processed to rubber chips	2,017	2,000	2,500
Tons of yard waste processed to mulch	9,035	7,500	9,000



Contractor is nearing completion of the rough grading of MSW Cell 3A. This photo shows blasted rock being processed into useable material.

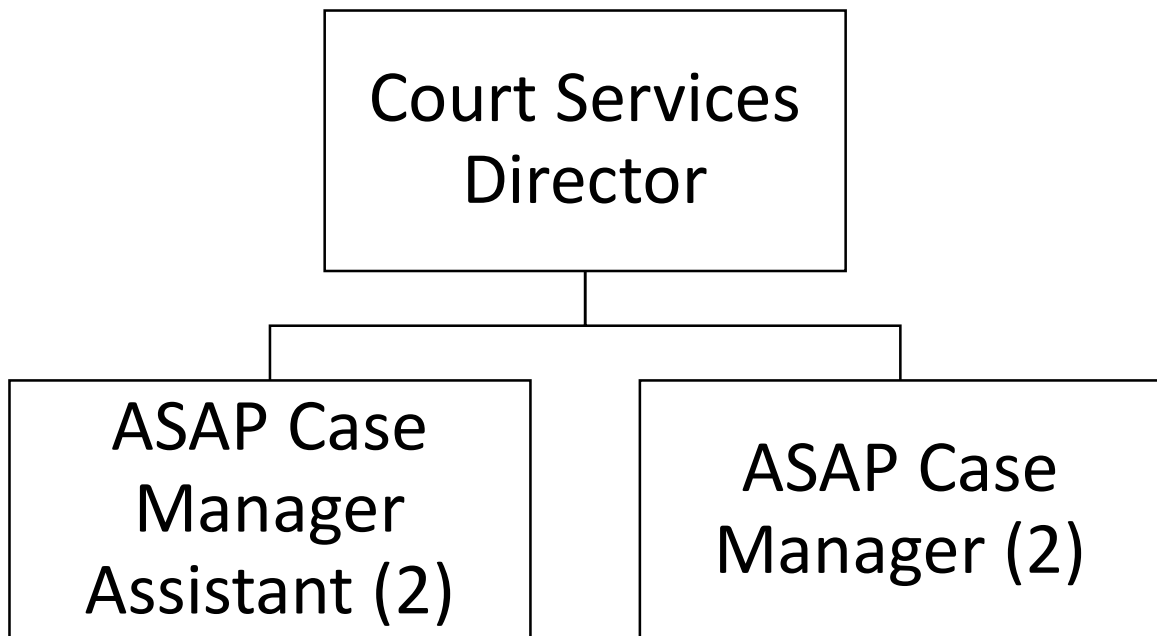
## Court Services/Old Dominion Alcohol Safety Action Program Fund

### Mission

To reduce the number of impaired driving-related crashes. We are relentless in our continued pursuit of our mission through the oversight and services we provide.

### What We Do

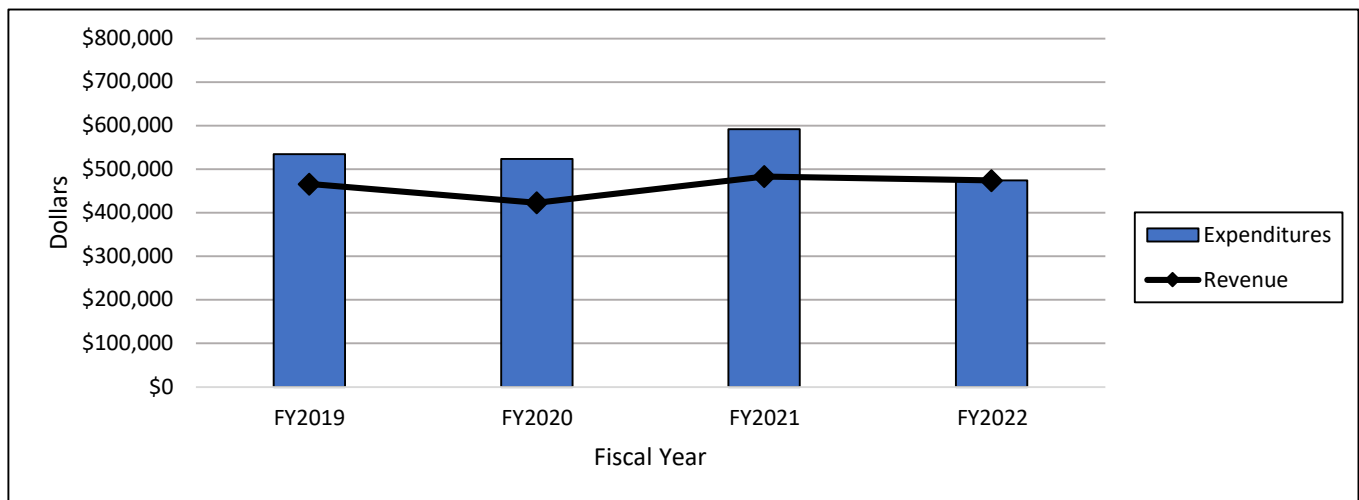
- The Old Dominion Alcohol Safety Action Program (ASAP) provides evaluation, probation, and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia
- The program is funded entirely by user fees and relies on no local revenue
- The Commission on Virginia Alcohol Safety Action Program (VASAP) establishes statewide standards, however, each local ASAP is guided by policies set by a local Policy Board and their Fiscal Agent
- VASAP is dedicated to reducing the threat to transportation safety caused by the use of alcohol and/or drugs
- Old Dominion ASAP provides probationary supervision of convicted DUI offenders, restored habitual offenders, Drug Program referrals, and young offenders (those under the age of 21 who illegally possess or consume alcohol, or operate a motor vehicle after illegally consuming alcohol)
- Old Dominion ASAP also attempts to reduce the threat to transportation safety by providing Driving Suspended Intervention and Habitual Offender/Felony DUI Reinstatement Evaluation



## Court Services/Old Dominion Alcohol Safety Action Program Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$462,280	\$445,268	\$489,800	\$395,109	-\$94,691	-23.97%
Operating	56,483	62,048	86,082	76,026	-10,056	-11.68%
Capital/Leases	15,864	15,740	16,000	2,800	-13,200	-82.50%
<b>Total</b>	<b>534,627</b>	<b>523,056</b>	<b>591,882</b>	<b>473,935</b>	<b>-117,947</b>	<b>-19.93%</b>
Fees	466,189	423,097	483,524	473,935	-9,589	-1.98%
Local Reserves	68,438	99,959	108,358	0	-108,358	-100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>-1</b>	<b>-16.66%</b>



### FY2022 Total Budget \$473,935

#### Notable Changes

##### Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%
- Eliminated Assistant Director position during FY 2021



## Court Services/Old Dominion Alcohol Safety Action Program Fund

### Goals/Objectives

- Provide the convicted DUI offender with a meaningful alternative to incarceration, fines, and loss of driving privileges through program participation.
- Reduce the rate of recidivism among ASAP graduates within the next three-year period by 25%.
- Consolidate training classes to reduce cost.
- Upgrade equipment to improve classroom instruction and overall ASAP production.
- Use Set-Off Debt through the Department of Taxation.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of DUI Referrals	899	815	860
# of Young Offender Referrals	18	30	20
# of First Offender Drug Program Referrals	72	95	50
# of Habitual Offender Evaluations	64	65	60



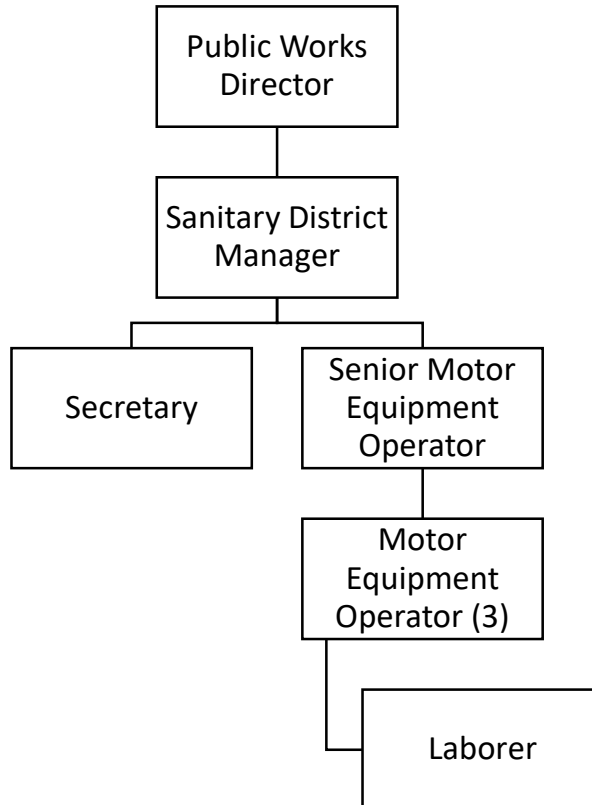
Court Services/Old Dominion Alcohol Safety Action Program is located on Smithfield Avenue in Winchester, VA

## Mission

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

## What We Do

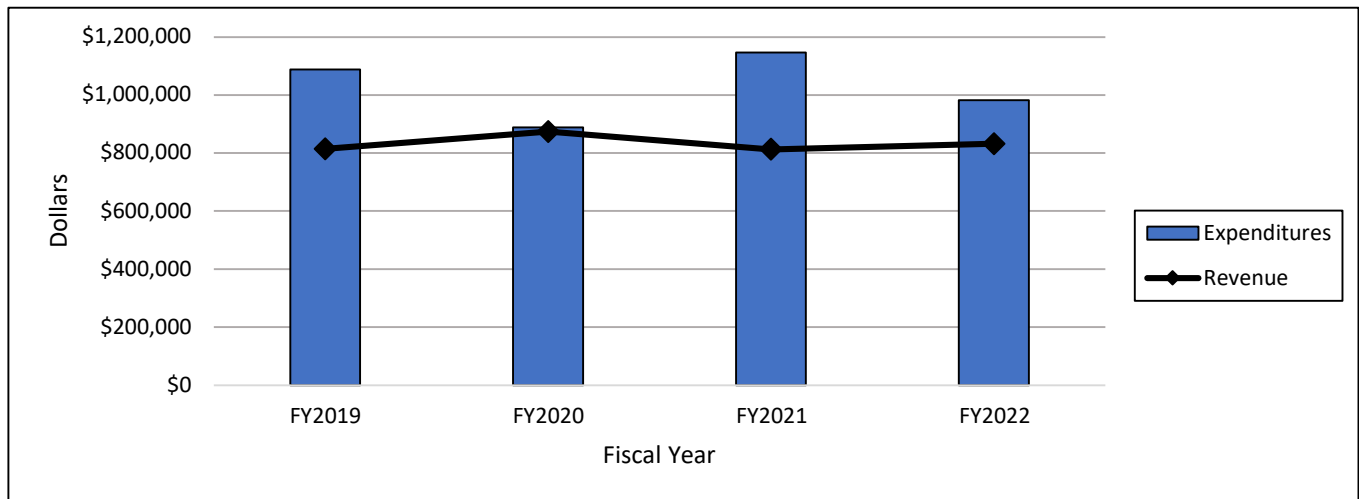
- The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors
- By designating this area as a Sanitary District, the County can levy additional taxes on the residents and/or landowners
- The Manager of the SSD is hired by and works for the Board of Supervisors
- An active advisory committee within the Sanitary District makes recommendations to the Board of Supervisors through the SSD Manager
- The Shawneeland Sanitary District crew maintains 104 lane miles throughout Shawneeland
- The staff maintains and repairs all SSD-owned equipment in-house when possible
- The staff maintains the beach area at Cherokee Lake and collects samples each week to ensure a safe swimming season for the residents
- The staff grooms and maintains 40 plus acres of common area



## Shawneeland Sanitary District Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$487,015	\$467,696	\$496,041	\$516,897	\$20,856	4.20%
Operating	558,329	349,244	649,982	464,871	-185,111	-28.48%
Capital/Leases	41,904	71,000	0	0	0	0.00%
<b>Total</b>	<b>1,087,248</b>	<b>887,940</b>	<b>1,146,023</b>	<b>981,768</b>	<b>-164,255</b>	<b>-14.33%</b>
Fees	814,551	873,993	812,880	832,520	19,640	2.42%
Local Reserves	272,697	13,947	333,143	149,248	-183,895	-55.20%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$981,768

#### Notable Changes

##### Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%

##### Operating

- Reduction in expenses for road improvements

### Goals/Objectives

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

### Departmental Accomplishments

- Staff has cut back trees and brush at intersections and on 18 miles of roadway. The staff upgraded 16 miles of ditches and shoulders on the roadways. Carroll Construction tarred and chipped 9.96 miles of trails throughout Shawneeland.
- Staff has placed 1,013.37 tons of asphalt on Shawneeland roads through grader patching.
- Continued cutting dead trees along roadways to prevent trees from falling on roads and power lines.
- Staff has replaced and upgraded damaged and undersized culverts to improve and maintain roadways and drainage ditches.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Staff continues to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintained are two playgrounds, one ball diamond, Cherokee and Swan Lakes, two ponds, and two Mail Houses.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Staff continues to fabricate and replace street signs as necessary.

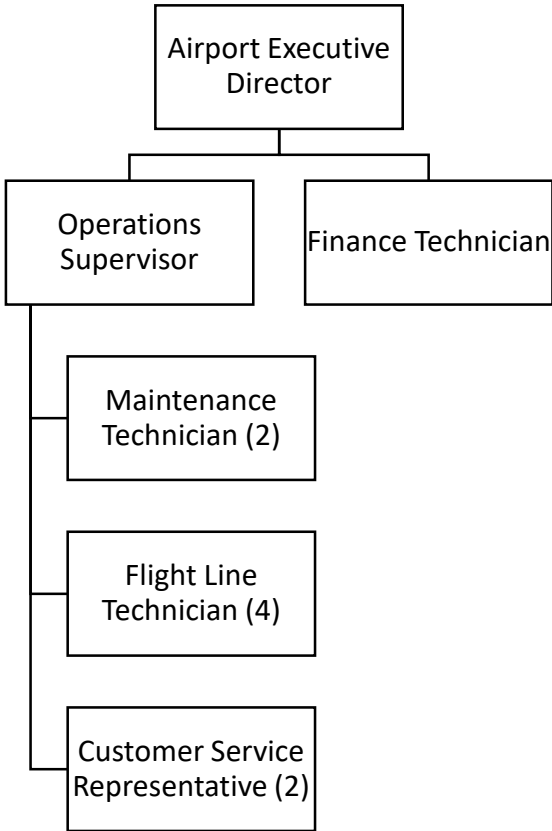


The Sanitary District staff works to widen the roadways and shoulders on the trails within Shawneeland. The staff work diligently to make the roads safer for residents and emergency personnel.

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

**What We Do**

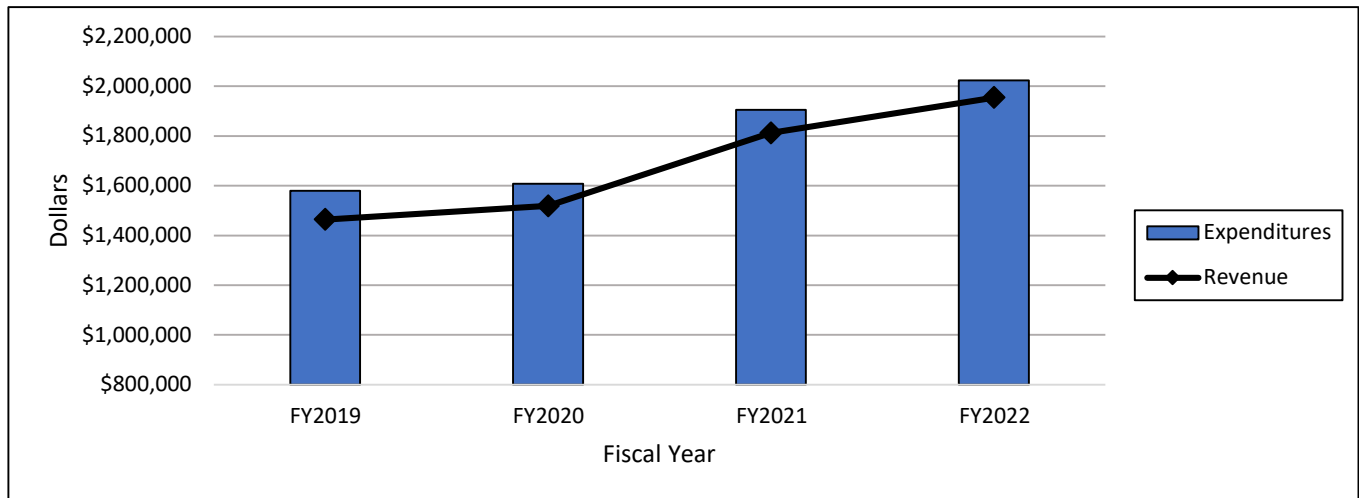
- The Winchester Regional Airport, a 385-acre public use facility, is owned and managed by the Winchester Regional Airport Authority, which is comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County
- Frederick County serves as fiscal agent for the Winchester Regional Airport Authority
- Services offered by the Authority include the sale of aviation fuels and oil products, aircraft parking and storage, ground power, aircraft systems servicing, and ground transportation
- Essential services are provided as a proprietary exclusive right by Authority staff to ensure that desirable levels of service are maintained



## Winchester Regional Airport Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$763,950	\$764,001	\$838,104	\$843,755	\$5,651	0.67%
Operating	730,841	723,238	905,195	1,059,345	154,150	17.03%
Capital/Leases	84,479	119,948	161,698	119,933	-41,765	-25.83%
<b>Total</b>	<b>1,579,270</b>	<b>1,607,187</b>	<b>1,904,997</b>	<b>2,023,033</b>	<b>118,036</b>	<b>6.20%</b>
Fees	1,418,750	1,464,348	1,763,544	1,898,941	135,397	7.68%
State/Federal	6,418	16,016	18,500	18,500	0	0.00%
Other Locality Contributions	39,402	39,271	29,962	37,104	7,142	23.84%
<b>Local Tax Funding</b>	<b>\$120,215</b>	<b>\$147,965</b>	<b>\$92,991</b>	<b>\$68,488</b>	<b>-\$24,503</b>	<b>-26.35%</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$2,023,033

#### Notable Changes

##### Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%

##### Operating

- Increase in Merchandise for Resale, i.e., fuel and oil sales

Goals/Objectives

- Provide a safe, efficient, and modern air transportation facility.
- Provide reliable access to the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- Benchmark service offerings to attract new corporate customers, explore business opportunities, and inform our marketing efforts.
- Ensure adequate in-demand infrastructure (e.g., hangars) to attract operators of business aircraft to base at Winchester Regional Airport.
- Expand non-aeronautical revenue streams.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Based Aircraft (Total)	100	107	109
Piston Aircraft	94	101	102
Turbine Aircraft	6	6	7
Fuel Gallons Sold (Total)	173,127	202,000	300,000
AVGAS	66,696	57,000	100,000
Jet-A	106,431	145,000	200,000



A Gulfstream G550 aircraft parked in the corporate hangar operated by the Winchester Regional Airport Authority

### Mission

To retire the \$9.25 million debt that financed much needed upgrades to the Lake Holiday Spillway.

### What We Do

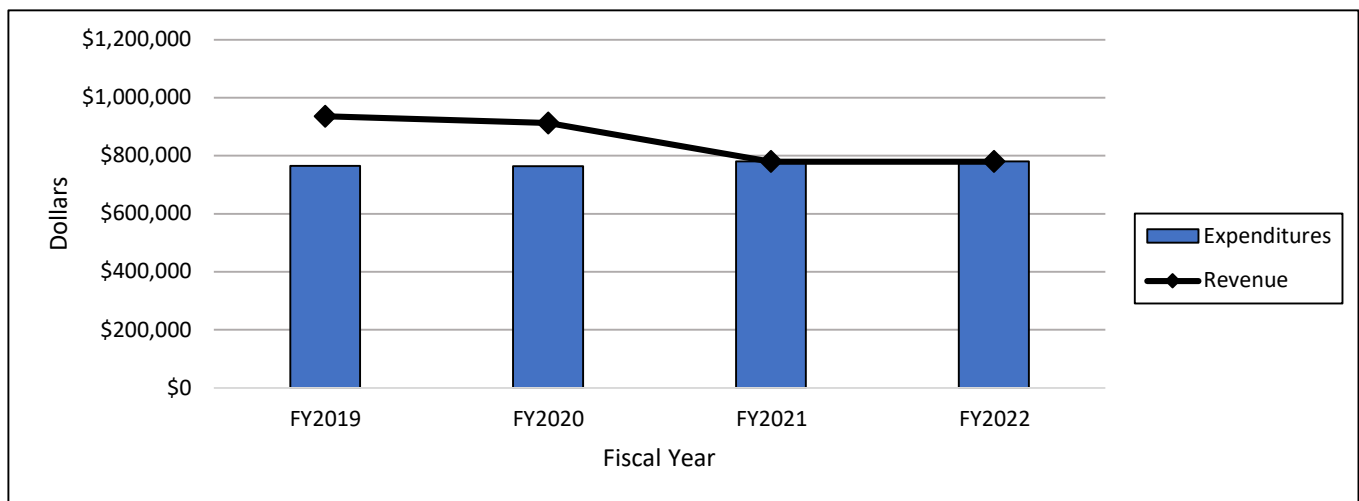
- In October 2009, in response to a petition from property owners, the Circuit Court of Frederick County created the Lake Holiday Sanitary District (LHSD)
- Under the Code of Virginia, the governing body of the locality also functions as the governing body of the District
- After the creation of the District, the Lake Holiday County Club, Inc. Board of Directors (LHCC) and the County of Frederick entered into an agreement regarding the purpose and direction of the newly formed District
- The agreement set out a course of action designed to culminate in financing the construction of the Lake Holiday Dam spillway as required by the Virginia Department of Conservation and Recreation
- To facilitate a coordinated effort between LHCC and the County, the agreement established a Lake Holiday Sanitary District Working Committee (LHSDWC) which functions as an advisory board
- The Committee is comprised of three members appointed by the LHCC Board of Directors, and three members appointed by the Board of Supervisors, one of whom is the Gainesboro District representative on the Board of Supervisors
- In November 2010, a bond referendum on borrowing to fund the reconstruction of the spillway was approved by qualified voters within the LHSD
- In May 2011, a \$9.25 million bond issue was finalized and repayment of the bond financing is to be accomplished through the assessment and collection (by the County) of a tax on properties within the District



## Lake Holiday Sanitary District Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$30,390	\$29,745	\$41,340	\$41,340	\$0	0.00%
Capital/Leases/Debt	734,717	734,532	738,658	738,658	0	0.00%
<b>Total</b>	<b>765,107</b>	<b>764,277</b>	<b>779,998</b>	<b>779,998</b>	<b>0</b>	<b>0.00%</b>
Fees	935,969	912,535	779,998	779,998	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2022 Total Budget \$779,998

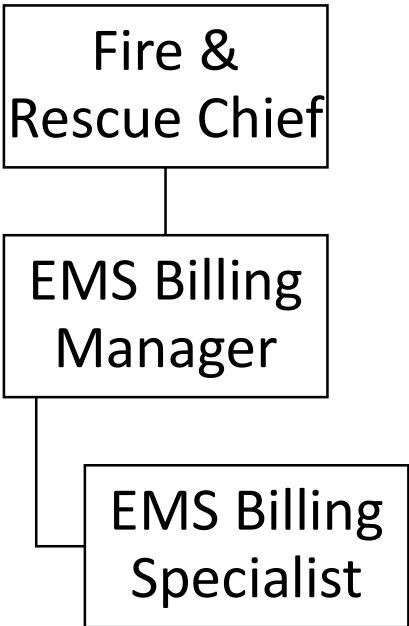
No Notable Changes

Mission

Provide the EMS providers and firefighters with the best equipment available to serve the citizens of Frederick County. Utilizing the EMS Revenue Recovery program, available through various health insurance plans, we are able to offset the rising costs of providing emergency care to our citizens and guests.

What We Do

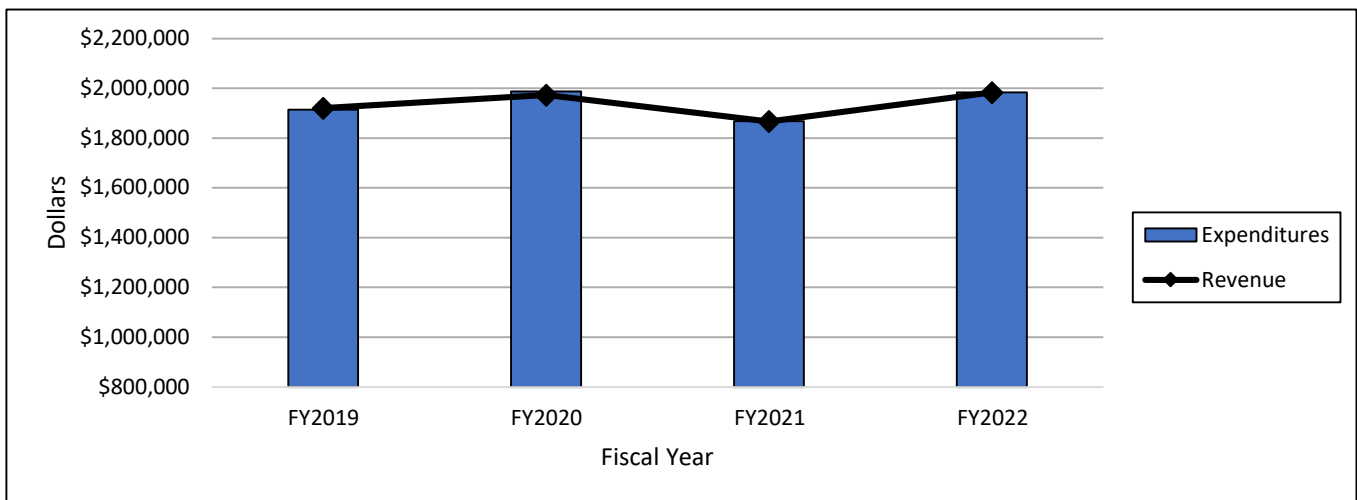
- The EMS Revenue Recovery program was implemented during FY 2014
- The program coordinates the patient care reports of approximately 6,000 emergency transports yearly
- The program coordinates with a third-party billing company for billing of insurance agencies for patients transported in Frederick County by licensed EMS vehicles
- The program also coordinates the ordering of all EMS supplies and equipment for all participating agencies within Frederick County
- The program ensures compliance is maintained with HIPAA and the Center for Medicare and Medicaid Services in which compliance audit reviews are completed ensuring Department regulations and procedures are met
- The monies received in this fund are used to cover program and equipment expenses
- The program also pays for medical supplies that are restocked at the Emergency Department and medical supplies that need to be ordered from outside vendors
- After all expenses and supplies are covered, the remaining funds are split between all participating volunteer fire and rescue stations, including the County Fire and Rescue Department
- Funds are also received specifically to cover fuel and vehicle maintenance which are dispersed to the fire and rescue station that ran the emergency call



## EMS Revenue Recovery Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$125,927	\$132,775	\$139,525	\$147,314	\$7,789	5.58%
Operating	1,788,313	1,854,564	1,727,692	1,496,727	-230,965	-13.37%
Capital	0	0	0	340,000	340,000	100.00%
<b>Total</b>	<b>1,914,240</b>	<b>1,987,339</b>	<b>1,867,217</b>	<b>1,984,041</b>	<b>116,824</b>	<b>6.26%</b>
Fees	1,920,131	1,972,972	1,867,217	1,984,041	116,824	6.26%
Local Reserves	0	14,367	0	0	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$1,984,041

#### Notable Changes

##### Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%

##### Operating & Capital

- Decreased reimbursements to the County and Volunteer Fire and Rescue Association to facilitate the purchase of a replacement ambulance

Goals/Objectives

- Continue to review patient care reports for completeness and prepare documentation for submission to the third-party billing company.
- Continue to maintain all patient care records in compliance with HIPAA regulations.
- Update the annual HIPAA training program as needed.
- Continue to develop a system for decreasing overall costs of emergency medical supplies and equipment with a bulk ordering program for all participating localities.
- Continue to review reports for quality assurance and to maintain a high quality of care.
- Maintain certification and training to properly respond to Protected Health Information (PHI) requests that are in compliance with HIPAA regulations.
- Continue to monitor revenue and expenses, track revenue by individual station, prepare payouts to individual stations as per the MOU, and evaluate for areas of expansion and cost savings.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
# of EMS transports	6,157	6,600	6,500
# of insurance companies billed	207	150	150
% of billings processed and mailed within 30 days of transport	78%	80%	80%
% of billings paid within 60 days of transport	81%	90%	90%



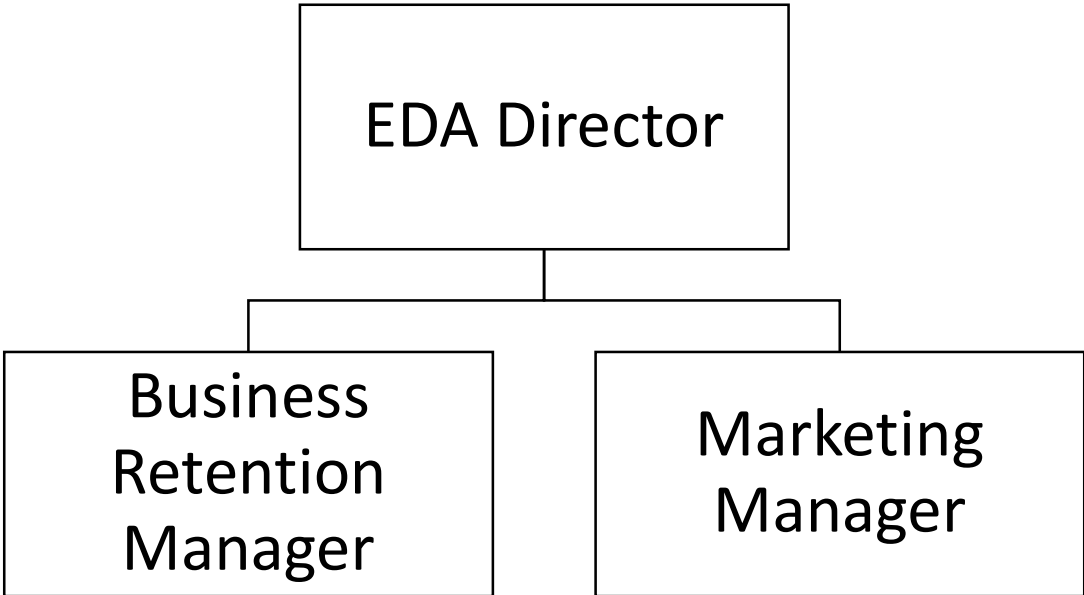
One of the ambulances housed at a fire and rescue station in Frederick County

**Mission**

To facilitate economic development efforts for Frederick County through the retention, expansion, and attraction of businesses that create high quality jobs and new capital investment resulting in Frederick County as a premier business location and enhancing the quality of life for its citizens.

**What We Do**

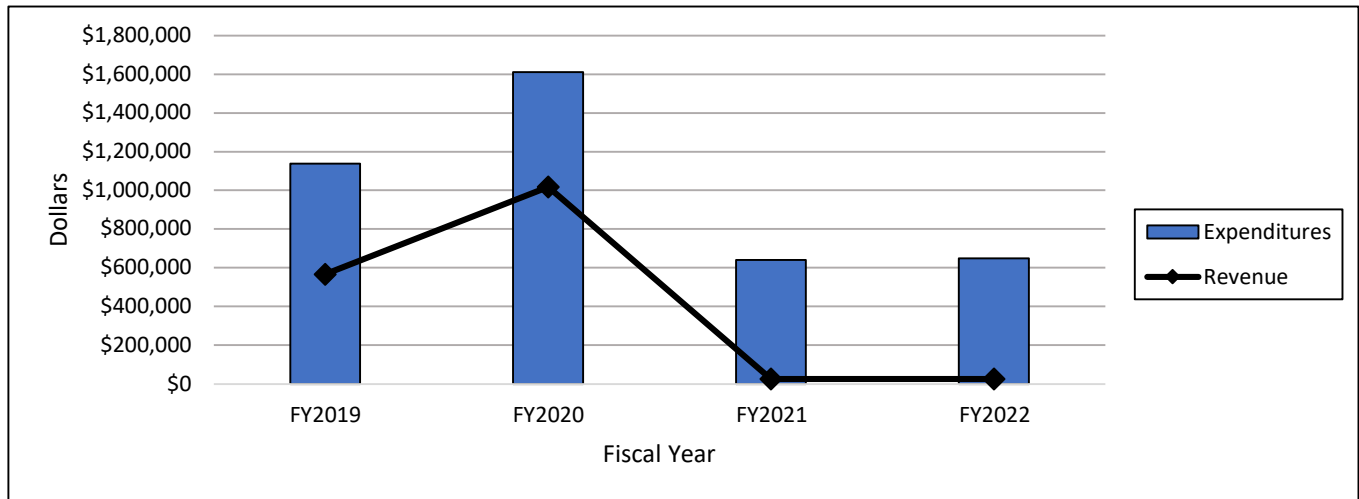
- The Economic Development Authority (EDA) focuses on four areas: attracting and retaining workforce talent, retaining existing businesses, recruiting targeted businesses, and employing policies that keep Frederick County a competitive business location
- The EDA works as a catalyst to enhance the economy of Frederick County by promoting quality business development
- The EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County, VA
- Services include: providing existing businesses with retention and expansion programs and services; identifying possible real estate locations in the County for new or expanding businesses; providing current market information about the greater Frederick County region, the Commonwealth of Virginia, and regional market; assisting with efforts to open or expand operations by providing information about Frederick County’s rezoning, taxes, and other government processes; establishing contact with Frederick County government agencies that issue permits, and obtain answers to questions that arise; and providing orientation information for employees relocating to the community



## Economic Development Authority Fund

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$405,010	\$393,794	\$451,873	\$459,448	\$7,575	1.68%
Operating	701,634	1,186,172	157,207	157,207	0	0.00%
Capital/Leases	31,200	31,200	31,271	31,271	0	0.00%
<b>Total</b>	<b>1,137,844</b>	<b>1,611,166</b>	<b>640,351</b>	<b>647,926</b>	<b>7,575</b>	<b>1.18%</b>
Fees	8,205	6,082	26,050	26,050	0	0.00%
Local Reserves	558,357	1,012,027	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$571,282</b>	<b>\$593,057</b>	<b>\$614,301</b>	<b>\$621,876</b>	<b>\$7,575</b>	<b>1.23%</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$647,926**

### Notable Changes

#### Personnel

- Merit/COLA average of 5% included in FY 2022
- Health insurance premium increase of 5%

Goals/Objectives

- Address current and projected workforce needs by engaging the talent in Frederick County and greater community encouraging their retention and attraction.
- Enhance Frederick County’s business environment to encourage the expansion and retention of existing business prospers.
- Conduct strategic and measured business attraction efforts to expand the commercial and industrial base and create quality jobs for all citizens.
- Foster and maintain a pro-business climate by enhancing critical assets and employing business friendly policies and procedures.

Service Levels	FY2020 Actual	FY2021 Budget	FY2022 Plan
Total Project Announcements	5	6	5
Total new capital investment	\$127,800,000	\$183,770,000	\$155,700,000
Total new jobs	65	1,053	520
Rank % last 3 years new capital investment in VA	10%	10%	10%
Rank % last 3 years new jobs in VA	10%	10%	10%
Rank % last 10 years new capital investment in VA	10%	10%	10%
Rank % last 10 years new jobs in VA	10%	10%	10%
Businesses involved in Career Pathway Program	20	120	120
Total # of Call Team visits	50	40	40
# of new business relationships	44	55	55
Forbes Ranking for Best Small Places for Businesses and Careers	9	9	8
Unique users per month to <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>	7,231	11,000	9,000
Page views per month on <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>	17,990	27,000	20,000



Frederick County, Virginia is cultivating its future workforce. Frederick County, Virginia is committed to developing a long-term workforce pipeline by connecting students with careers, early, through programs like WOW!

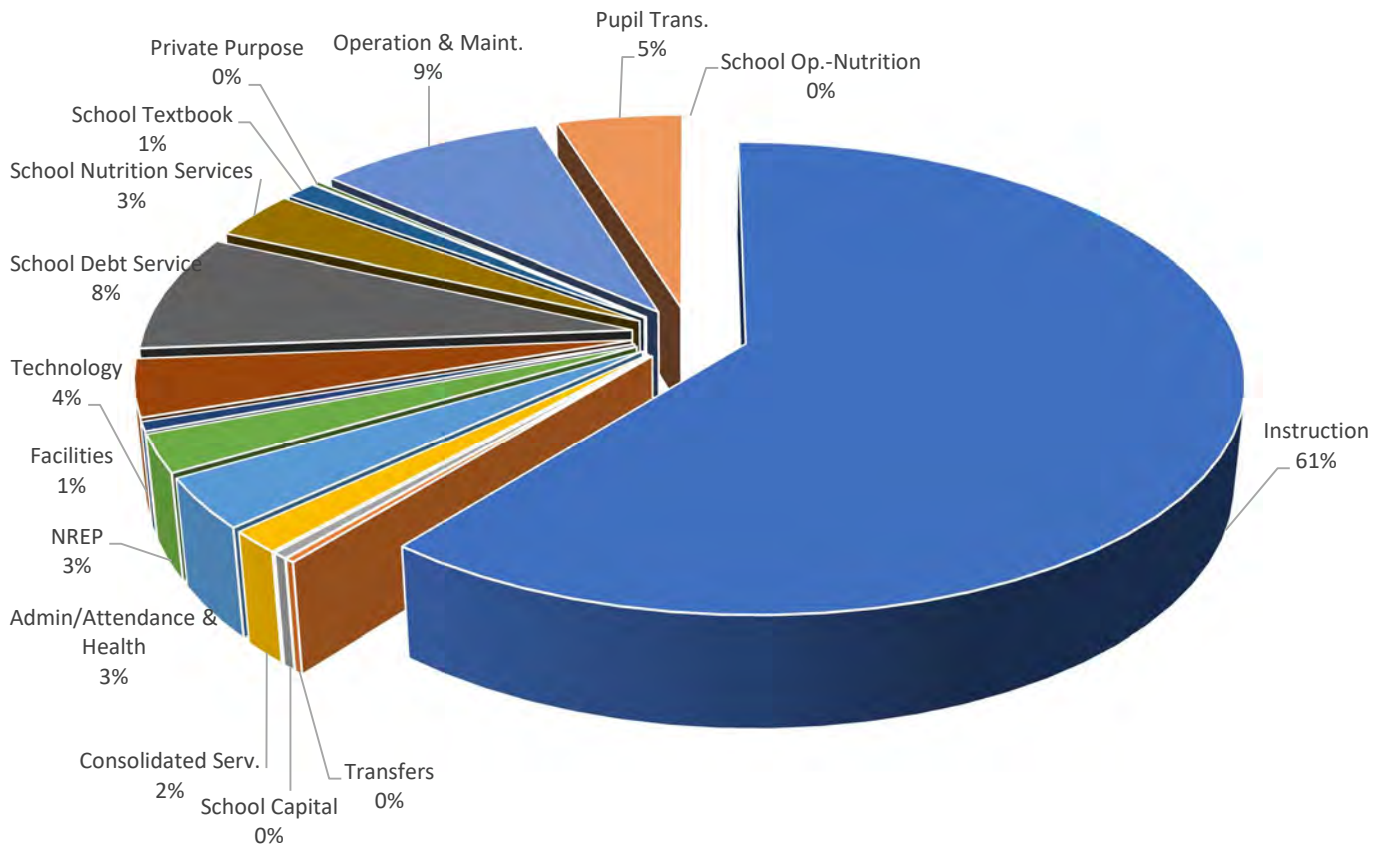
# School Funds



Frederick County Middle School  
Winchester, Virginia  
Opened in 2016

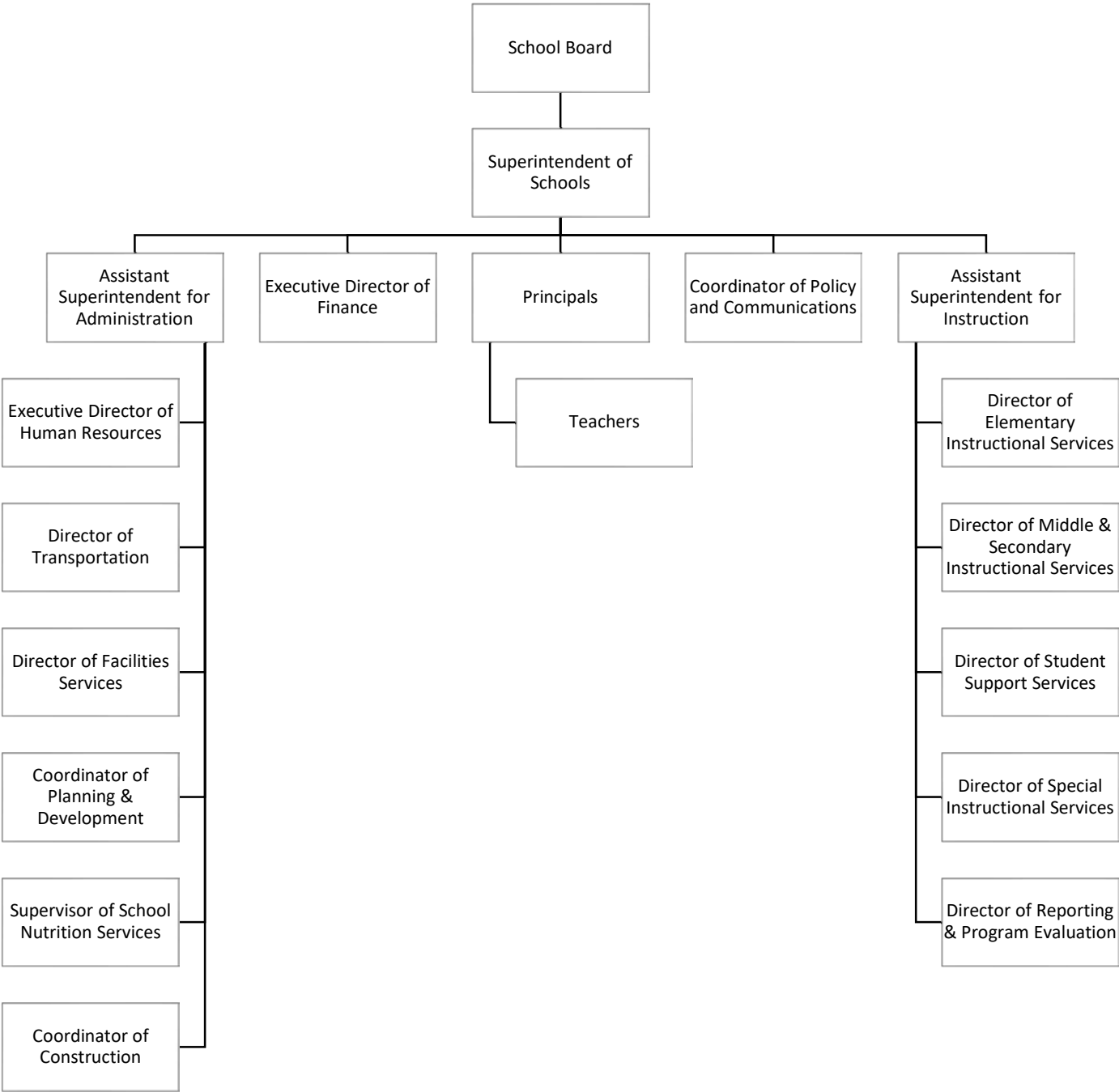


## Schools



	2020 Actual	2021 Budget	2022 Adopted Budget	Increase/Decrease FY 2021 to FY 2022 Amount	%
Instruction	\$128,830,720	\$137,627,441	\$143,451,443	\$5,824,002	4.23%
Admin/Attendance & Health	7,243,830	7,691,588	8,214,927	523,339	6.80%
Pupil Transportation	10,063,987	10,689,528	11,334,880	645,352	6.04%
Operation & Maintenance	14,234,388	15,746,640	20,579,411	4,832,771	30.69%
School Op. – Nutrition Services	586,065	8,000	10,000	2,000	25.00%
Facilities	1,235,660	432,279	1,464,830	1,032,551	238.86%
Technology	9,335,247	8,437,581	9,274,665	837,084	9.92%
Transfers	577,082	1,127,364	645,548	-481,816	-42.74%
School Debt Service Fund	16,532,751	17,957,232	18,897,606	940,374	5.24%
School Nutrition Services Fund	4,807,841	7,581,744	7,827,466	245,722	3.24%
School Textbook Fund	2,417,694	2,871,240	2,749,321	-121,919	-4.25%
Private Purpose Funds	95,934	500,000	550,000	50,000	10.00%
School Capital Fund	5,577,106	4,415,900	1,000,000	-3,415,900	-77.35%
NREP Operating Fund	5,198,054	6,251,913	6,214,217	-37,696	-0.60%
NREP Textbook Fund	30,341	20,000	20,000	0	0.00%
Consolidated Services Fund	2,814,626	3,600,000	3,600,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$209,581,326</b>	<b>\$224,958,450</b>	<b>\$235,834,314</b>	<b>\$10,875,864</b>	<b>4.83%</b>

# Frederick County Public Schools



# School Instruction

Inspire 2025:  
A Promise for Progress

## Vision

An innovative community where caring relationships and authentic learning inspire all students.

## Mission

The Frederick County Public Schools community nurtures all learners to realize their dreams and aspirations through:

- Meaningful and engaging learning experiences
- A collective responsibility for continuous growth
- Embracing a culture of diversity and inclusiveness
- Fostering and supporting innovative ideas that challenge conventional thinking
- A commitment to forward-thinking learning environments

## What We Do

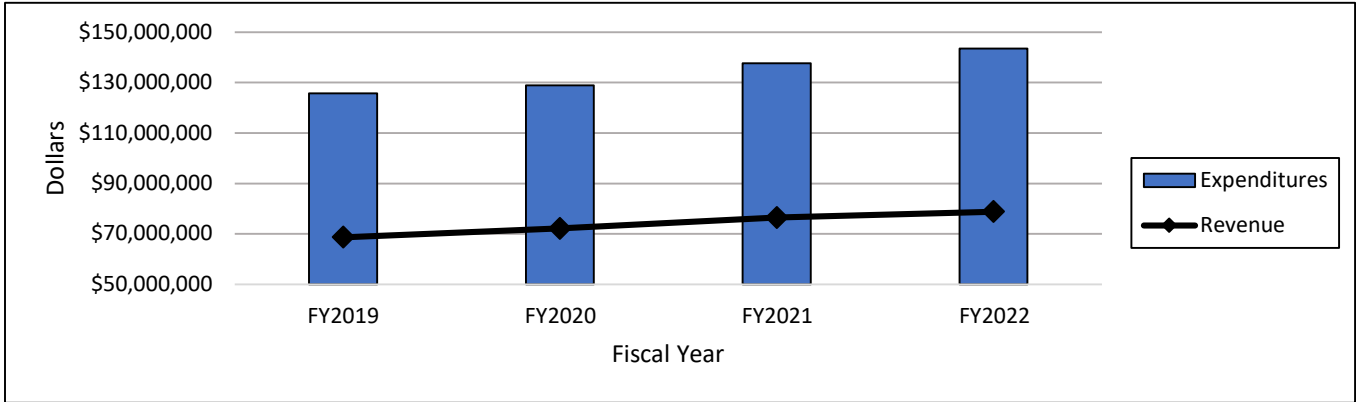
- The department of instruction is the primary and most significant component of the school budget
- In addition to the division superintendent, the program of instruction is directed by the assistant superintendents for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of prekindergarten, elementary, middle school, high school, and adult instruction
- The department of instruction includes regular education, special education for students with disabilities, gifted and talented education, and career and technical education
- The largest number of personnel is employed and directed through the instructional department – 1,677 full-time equivalent positions for school year 2021-2022
- 14,137 students are expected to be enrolled in the Frederick County Public Schools for school year 2021-2022
- Instructional program supervisory responsibilities include student support personnel, the oversight of school instructional programs, student activities, curriculum development, guidance services, athletic and co-curricular programs, staff development, testing coordination, grant programs, regional programs, and library services

## Departmental Accomplishments

- Collaborated with educators, parents, and community leaders focused on the division strategic plan and implementation of “Portrait of a Graduate”.
- Provided comprehensive and systemic professional development to create equitable places of learning for all students.
- The on-time graduation rate for members of Frederick County Public Schools’ Class of 2020 was 93 percent; higher than Virginia’s on-time graduation rate of 92.3 percent.
- Implemented Personalized Professional Learning Plans for all licensed instructional staff.
- Provided Project-Based Learning training.
- Expanded computer science and cybersecurity learning opportunities.

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$116,522,264	\$120,039,882	\$125,503,561	\$131,428,991	\$5,925,430	4.72%
Operating	9,052,966	8,614,086	12,105,380	11,992,752	-112,628	-0.93%
Capital/Leases	102,811	176,752	18,500	29,700	11,200	60.54%
<b>Total</b>	<b>125,678,040</b>	<b>128,830,720</b>	<b>137,627,441</b>	<b>143,451,443</b>	<b>5,824,002</b>	<b>4.23%</b>
Fees	332,346	345,434	453,750	428,750	-25,000	-5.51%
State/Federal	68,409,273	71,886,039	76,068,127	78,478,337	2,410,210	3.17%
<b>Local Tax Funding</b>	<b>\$58,144,944</b>	<b>\$59,364,650</b>	<b>\$61,105,565</b>	<b>\$64,544,357</b>	<b>\$3,438,792</b>	<b>5.63%</b>
<b>Full-Time Positions</b>	<b>1,567.8</b>	<b>1,603.7</b>	<b>1,644</b>	<b>1,677</b>	<b>33</b>	<b>2.00%</b>



FY2022 Total Budget \$143,451,443

Notable Changes

Personnel

- Provides more teachers, school counselors, behavior specialists, and instructional assistants focused on quality instruction, class size, diversity, social-emotional supports and early childhood
- Supports a meaningful salary increase for all staff after a year of suspended salary increases
- Increases the starting teacher base salary to \$46,000 to better compete with surrounding Virginia school divisions

Goals/Objectives

- The major purpose of the public school system is to provide high quality, cost effective education for the children, youth, and adults of the County.
- FCPS is guided by “Portrait of a Graduate” focusing on the following competencies for students to be successful and “life ready” regardless of the path they choose to pursue after high school.
  - Communication
  - Collaboration
  - Learning how to learn
  - Social and cultural empathy
  - Flexibility, adaptability, and resilience
  - Creativity and innovation
  - Critical thinking and problem solving



Science class Robert E. Aylor Middle School (picture depicts pre-COVID 19 period)

# Administration, Attendance, and Health Services

Inspire 2025:  
A Promise for Progress

Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

- The office of the division superintendent of schools and administrative staff serves as the executive wing of the Frederick County School Board
- This category of administration, attendance, and health services incorporates the office of the superintendent, school board, human resources, finance, public relations, and planning
- Activities concerned with student attendance, nursing, and psychology are also included here
- The division superintendent is charged by law to serve as the executive officer of the school board and to give leadership to the overall operation of the public schools
- Superintendent and staff provide leadership for the education of county students (grades K-12, prekindergarten for at-risk students, and adult education), screen and recommend to the school board all school personnel, prepare for and record the minutes of all school board meetings and maintain records of all school board transactions
- The division superintendent and staff are also charged with the responsibilities of the overall management and direction of the school system, including administration, instruction, plant operations and maintenance, transportation, food services, and public relations
- Administration must maintain close relationships with the Virginia Board of Education and Department of Education and various agencies of the federal government that fund and evaluate special programs of education
- Also included in this category is the promotion and improvement of children health and safety at schools which include various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services
- The division created and continues the FCPS 101 Community Engagement program that provides parents and other community members an opportunity to learn about Frederick County Public Schools and its operations

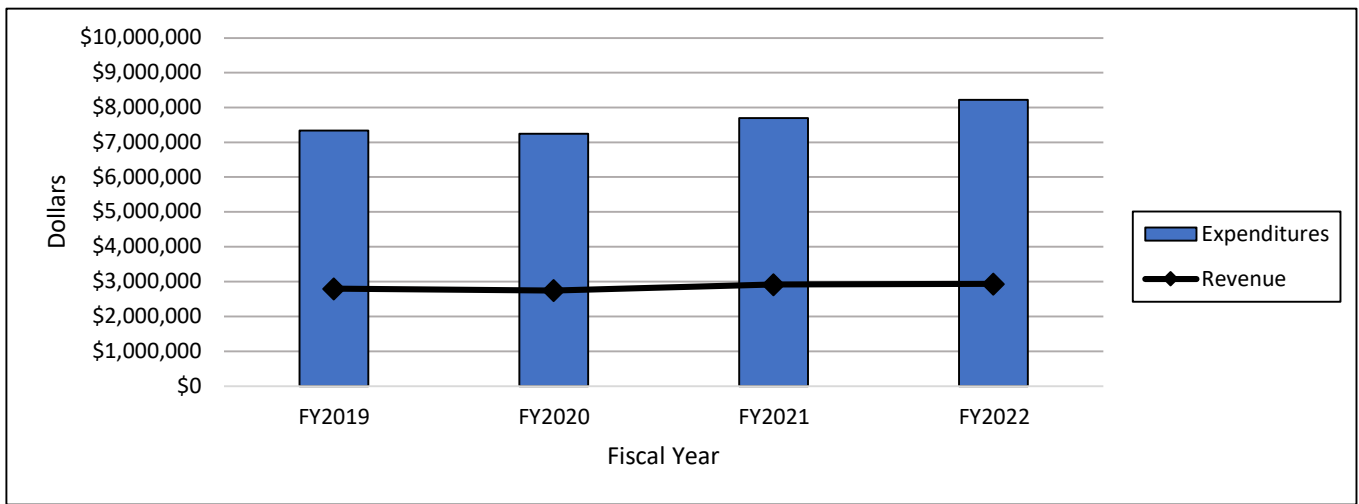
## Departmental Accomplishments

- Received the Pinnacle Award from the Association of School Business Officials International recognizing ingenuity and resourcefulness through the “FCPS Budget Game” used to educate the community and various stakeholders on the challenges of the school division budget process.
- Received awards of excellence from the Chesapeake Region of the National School Public Relations Association for the Frederick County Public Schools Annual Report, web page, employee newsletter, and annual budget report.
- Received Meritorious Budget Award from Association of School Officials for the eighth consecutive year.
- Coordinated middle school rezoning efforts in preparation of the opening of the replacement Robert E. Aylor Middle School.

## Administration, Attendance, and Health Services

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY 21 to FY22	
<b>Costs</b>						
Personnel	\$6,742,431	\$6,652,573	\$7,061,288	\$7,555,249	\$493,961	7.00%
Operating	591,092	591,257	614,800	651,178	36,378	5.92%
Capital/Leases	4,336	0	15,500	8,500	-7,000	-45.16%
<b>Total</b>	<b>7,337,859</b>	<b>7,243,830</b>	<b>7,691,588</b>	<b>8,214,927</b>	<b>523,339</b>	<b>6.80%</b>
State/Federal	2,793,097	2,746,856	2,915,101	2,938,707	23,606	0.81%
Local Tax Funding	\$4,615,323	\$4,652,465	\$4,776,487	\$5,276,219	\$499,732	10.46%
<b>Full-Time Positions</b>	<b>72.1</b>	<b>71.6</b>	<b>73.1</b>	<b>74.1</b>	<b>1.0</b>	<b>1.37%</b>



### FY2022 Total Budget \$8,214,927

#### Notable Changes

##### Personnel

- Provides an additional psychologist position to support students with special needs
- Provides a meaningful salary increase after a year of suspended salary increases

##### Operating

- Increased mental health services for students

#### Goals/Objectives

- Ensure the most efficient operation of the school system.
- Provide nursing assistance to students.
- Provide psychological assistance to students.



Student ready for in-person learning

# Pupil Transportation Services

Inspire 2025:  
A Promise for Progress

## Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

- The pupil transportation service provides transportation daily for students of Frederick County, including transportation in specially equipped vehicles for handicapped students
- Additional responsibilities include transportation for approved field trips, athletic participation, and other special transportation
- This department is charged with recommending bus drivers and substitute bus drivers to the division superintendent and school board
- Laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers must be followed
- All drivers must pass a driving test through the Virginia Department of Motor Vehicles
- This department is also charged with the employment of qualified garage employees, including mechanics, state inspection personnel, and persons qualified to assist in the overall maintenance of more than 200 buses and other vehicles
- An important role of the transportation department is the development of bus routes to cover the entire road system of Frederick County
- This department is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the County

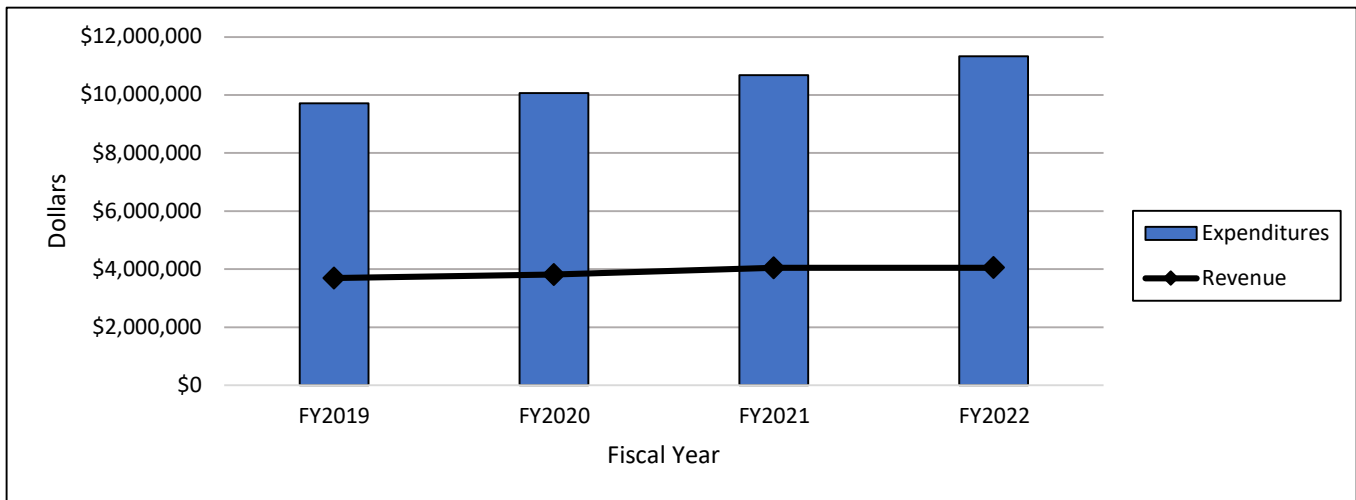
## Departmental Accomplishments

- Bus fleet amassed almost 2.4 million miles over the year, traveling an average of more than 12,800 miles per day, completing more than 700 routes with 200 routed regular and special education buses.
- The transportation department supported the delivery of nutritious meals to community sites during the COVID-19 pandemic.

## Pupil Transportation Services

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$7,112,967	\$7,498,159	\$7,870,823	\$8,215,576	\$344,753	4.38%
Operating	2,504,115	2,440,402	2,718,705	2,919,304	200,599	7.38%
Capital/Leases	96,452	125,427	100,000	200,000	100,000	100.00%
<b>Total</b>	<b>9,713,535</b>	<b>10,063,987</b>	<b>10,689,528</b>	<b>11,334,880</b>	<b>645,352</b>	<b>6.04%</b>
State/Federal	3,697,378	3,816,259	4,051,316	4,054,801	3,485	0.09%
Local Tax Funding	\$6,109,562	\$6,463,756	\$6,638,212	\$7,280,079	\$641,867	9.67%
<b>Full-Time Positions</b>	<b>229</b>	<b>246</b>	<b>247</b>	<b>247</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$11,334,880

#### Notable Changes

##### Personnel

- Provides a meaningful salary increase for bus drivers and bus assistants to better compete with surrounding Virginia school divisions

##### Operating

- Supports increasing maintenance, repair, and fuel expense to safely route more than 200 buses

##### Capital

- Provides for two replacement school buses each year

#### Goals/Objectives

- Provide safe and reliable transportation to and from school for all students on a daily basis.



Pupil Transportation Services delivered meals during the pandemic shut-down



# Operation and Maintenance Services

Inspire 2025:  
A Promise for Progress

## Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

- The school division includes nineteen regular school buildings, the Learning Center, the NREP facility, the administration building and other buildings providing office and shop space for school personnel
- Operations include the maintenance of all FCPS facilities which equate to 2.6 million square feet and repairs and replacement equipment
- Daily cleaning and the preventative maintenance and repair of the mechanical and building systems, environmental systems, structural design, and grounds are included in this section
- This department is charged with the maintenance of buildings, such as keeping electrical machinery operational, replacing windows, replacing or installing new cabinets, overseeing the proper functions of heating and air conditioning equipment, the monitoring of all wastewater systems, and many other tasks
- This department includes full-time county-wide maintenance employees, whose skills and training have provided extensive savings of tax dollars through preventive maintenance and repairs of damaged or malfunctioning equipment
- Building custodians are also included here and are responsible for the daily upkeep of the buildings and first line maintenance
- Safety and security staff and equipment are also part of this department and include security guards at the three high schools

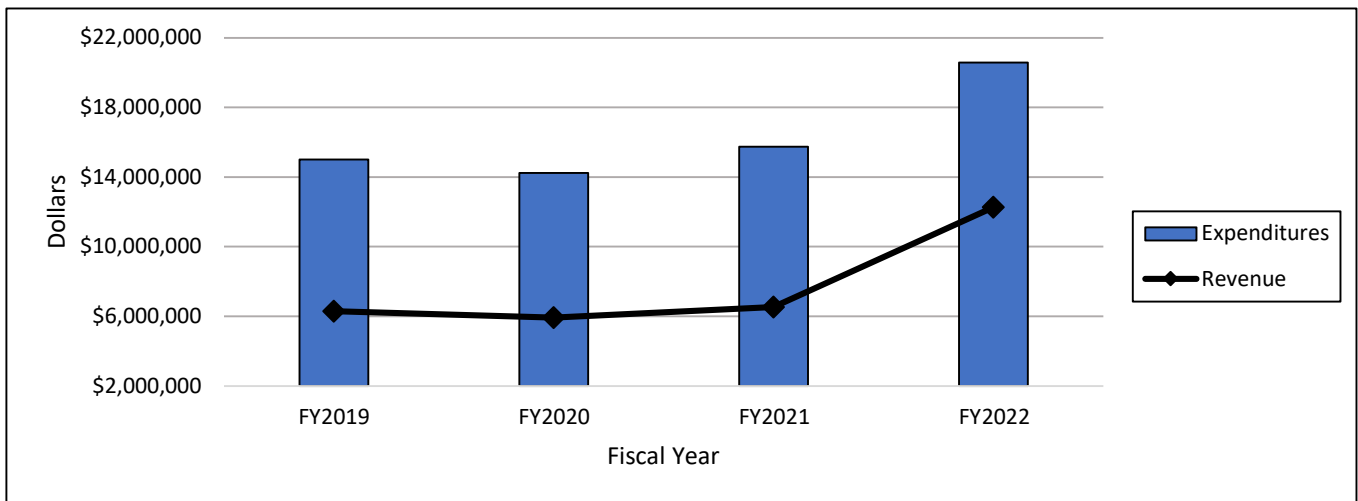
## Departmental Accomplishments

- Visitor management system is fully operational at all schools and the FCPS administrative office building.
- All schools and the administrative office have fully secured main entrances allowing phased access to main building.
- Developed school emergency plans with input from local law enforcement.
- In cooperation with local law enforcement, school administrators were trained in Incident Command Structure to assist in emergency management.
- Developed the Capital Asset Plan (CAP) to identify and request funding of major system replacement and maintenance projects with a minimum of \$25,000 and an expected useful life of 10 or more years. These projects do not qualify for the Capital Improvements Plan.

## Operation & Maintenance Services

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$7,496,396	\$7,545,787	\$8,027,115	\$8,206,424	\$179,309	2.23%
Operating	6,607,509	5,914,694	7,576,794	7,877,743	300,949	3.97%
Capital/Leases	904,718	773,906	142,731	4,495,244	4,352,513	3,049.45%
<b>Total</b>	<b>15,008,623</b>	<b>14,234,388</b>	<b>15,746,640</b>	<b>20,579,411</b>	<b>4,832,771</b>	<b>30.69%</b>
Fees	556,781	527,197	566,576	557,408	-9,168	-1.61%
State/Federal	5,731,692	5,403,967	5,967,954	11,714,339	5,746,385	96.29%
<b>Local Tax Funding</b>	<b>\$8,864,473</b>	<b>\$8,608,771</b>	<b>\$9,212,110</b>	<b>\$8,307,664</b>	<b>-\$904,446</b>	<b>-9.82%</b>
<b>Full-Time Positions</b>	<b>128.8</b>	<b>131</b>	<b>134.5</b>	<b>134.5</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$20,579,411

#### Notable Changes

##### Capital

- Federal funds through the Coronavirus Aid, Relief, and Economic Act (CARES) provides for facilities heating, ventilation, and air conditioning improvements to help mitigate the spread of COVID-19.

#### Goals/Objectives

- Ensure a well-maintained, safe, and clean environment for instructing students and employing staff within the school division.



FCPS celebrates Custodian Appreciation Day

# School Operating – Nutrition Services

Inspire 2025:  
A Promise for Progress

Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

- The school system operates a school nutrition service that provides meals and snacks for pre-kindergarten students under the federally funded program

## Goals/Objectives

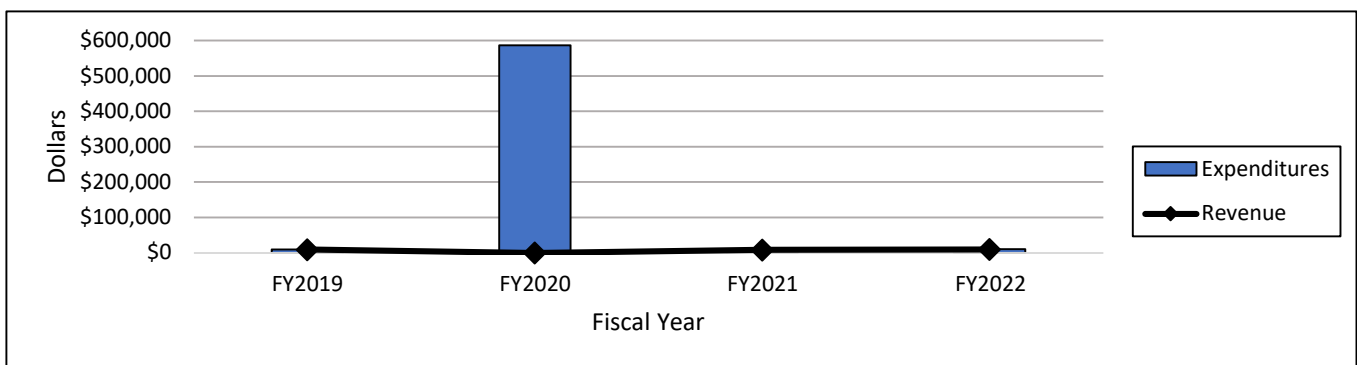
- Provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

## Departmental Accomplishments

- Served meals to three pre-kindergarten classrooms.
- Adapted meal delivery and extended days served during the pandemic closure.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$0	\$345,993	\$0	\$0	\$0	0.00%
Operating	8,886	240,072	8,000	10,000	2,000	25.00%
<b>Total</b>	8,886	586,065	8,000	10,000	2,000	25.00%
State/Federal	8,886	0	8,000	10,000	2,000	25.00%
Local Tax Funding	\$0	\$586,065	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2022 Total Budget \$10,000

## Notable Changes

### Operating

- Adds prekindergarten program at Evendale Elementary School.

# Facilities

## Inspire 2025: A Promise for Progress

### Vision

An innovative community where caring relationships and authentic learning inspire all students.

### What We Do

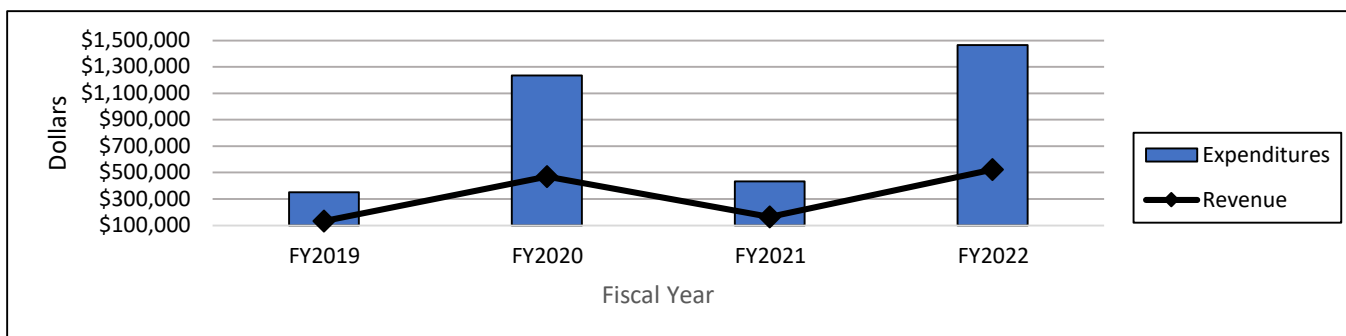
- The office of Planning & Development is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
  - includes developing enrollment projections, preparing the Capital Improvements Plan for School Board approval, hiring architects and engineers once projects are funded, and working with them on the design of each project
  - involved in the opening of new schools in the following ways: ensuring the arrival and dismissal of students happen safely, adjusting school attendance boundaries, and staffing a committee of students, parents, and staff responsible for naming new schools
- The Facilities category also includes facilities preventive maintenance projects lead by the Facilities Services Department as outlined in the Capital Asset Plan (CAP). Preventive maintenance is performed on a planned schedule while facility equipment and systems are operating. Preventive maintenance helps assets reach or extend their normal useful life and reduce chances of unscheduled repairs or failure.

### Goals/Objectives

- Fund preliminary work necessary to purchase land or improve sites.
- Address facilities preventive maintenance as scheduled in the Capital Asset Plan (CAP).

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$215,856	\$256,669	\$267,979	\$280,530	\$12,551	4.68%
Operating	135,079	212,686	164,300	1,184,300	1,020,000	620.82%
Capital/Leases	0	766,305	0	0	0	0.00%
<b>Total</b>	<b>350,935</b>	<b>1,235,660</b>	<b>432,279</b>	<b>1,464,830</b>	<b>1,032,551</b>	<b>238.86%</b>
State/Federal	133,581	468,561	163,833	524,010	360,177	219.84%
Local Tax Funding	\$220,729	\$793,622	\$268,446	\$940,819	\$672,373	250.47%
<b>Full-Time Positions</b>	<b>1.5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>



**FY2022 Total Budget \$1,464,830**

### Notable Changes

#### Operating

- Funding to support preventive maintenance projects as identified in the CAP.

# Technology

## Inspire 2025: A Promise for Progress

### Vision

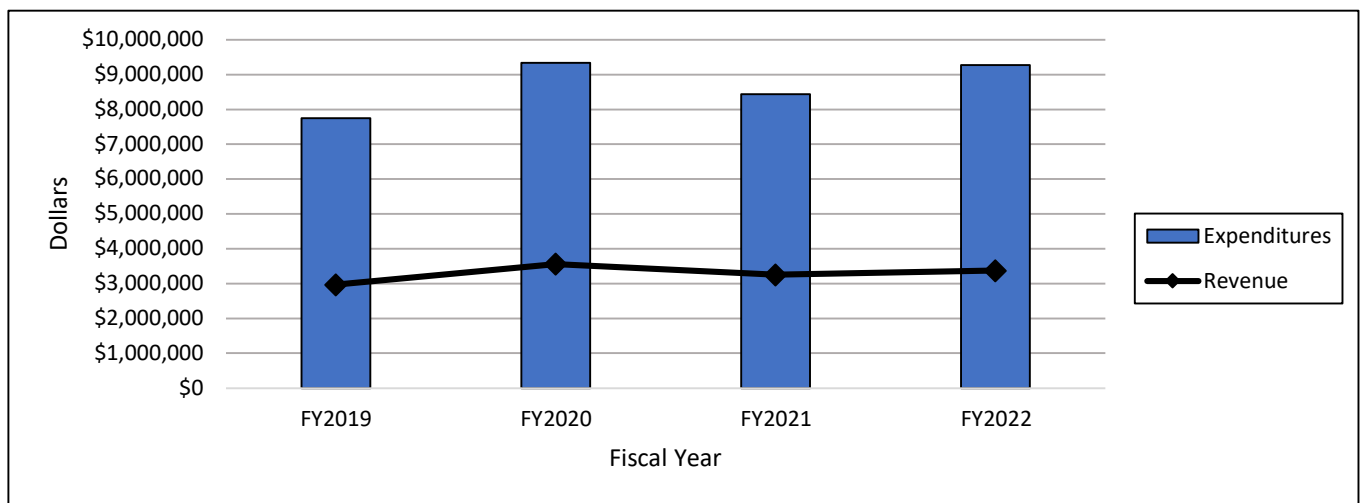
An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

- The technology classification captures technology-related expenditures that are directly used in classroom instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance
- This department provides technology leadership, products, and services to the school division while managing division-wide information resources and ensuring information security and integrity
- The department provides the division with network and computer hardware support, technology resource teachers, audio/visual services, student management, human resource, and financial management systems support
- The school division has more than 14,750 student devices, 2,200 teacher and staff devices, and 1,000 printers related to technology
- This Technology Plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives

Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$4,902,964	\$4,875,163	\$5,178,300	\$5,280,006	\$101,706	1.96%
Operating	2,714,076	4,341,123	2,651,346	3,386,724	735,378	27.74%
Capital/Leases	127,086	118,961	607,935	607,935	0	0.00%
<b>Total</b>	<b>7,744,126</b>	<b>9,335,247</b>	<b>8,437,581</b>	<b>9,274,665</b>	<b>837,084</b>	<b>9.92%</b>
Fees	23,554	23,554	60,000	60,000	0	0.00%
State/Federal	2,947,739	3,539,920	3,197,831	3,317,805	119,974	3.75%
<b>Local Tax Funding</b>	<b>\$4,847,301</b>	<b>\$5,972,157</b>	<b>\$5,179,750</b>	<b>\$5,896,860</b>	<b>\$717,110</b>	<b>13.84%</b>
<b>Full-Time Positions</b>	<b>50.2</b>	<b>50.7</b>	<b>50.2</b>	<b>50.2</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$9,274,665

Notable Changes

Operating

- Funds support the student device replacement cycle to refresh 3,500 devices.

Goals/Objectives

- Ensure that all schools have access to integrated services across high-speed networks that sufficiently support reliable, ongoing operations.
- Identify and deliver effective technology training to assist teachers in helping students achieve high academic standards while providing leadership in the utilization of learning technologies.



Virtual learning from home during the COVID-19 pandemic

# Transfers - Schools

Inspire 2025:  
A Promise for Progress

Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

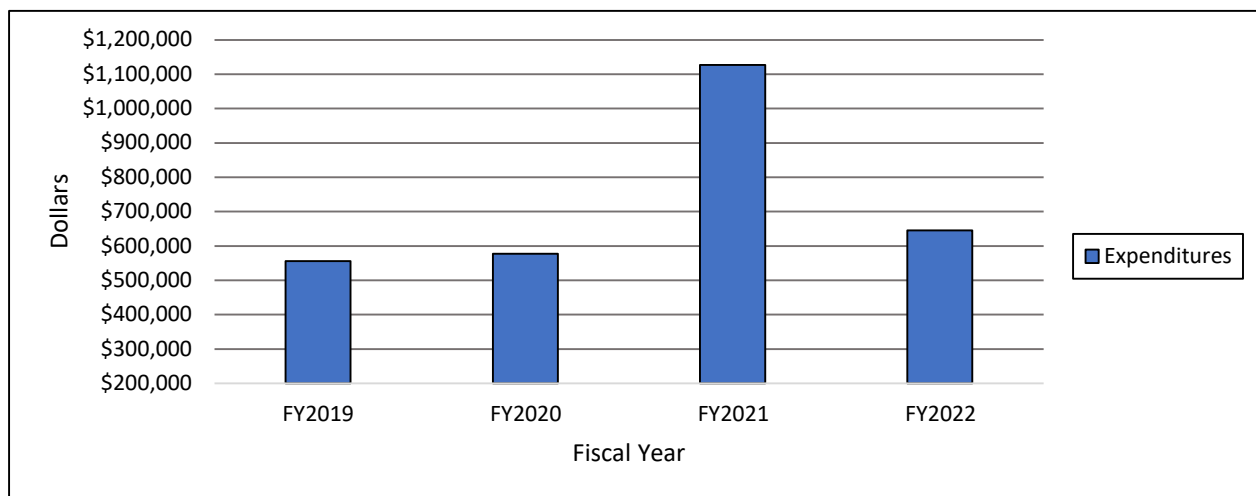
- The School Operating Fund transfers money to other funds in the school budget
- Transfers reflected here represent the required local portion for the School Textbook Fund and a transfer to the School Nutrition Services Fund

## Goals/Objectives

- The transfers provide a clearing account for state and federal monies restricted for other funds.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$555,709	\$577,082	\$1,127,364	\$645,548	-\$481,816	-42.74%
Local Tax Funding	\$555,709	\$577,082	\$1,127,364	\$645,548	-\$481,816	-42.74%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



## FY2022 Total Budget \$645,548

### Operating

- Additional funds to support free textbooks to students

# School Debt Service Fund

Inspire 2025:  
A Promise for Progress

Vision  
An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

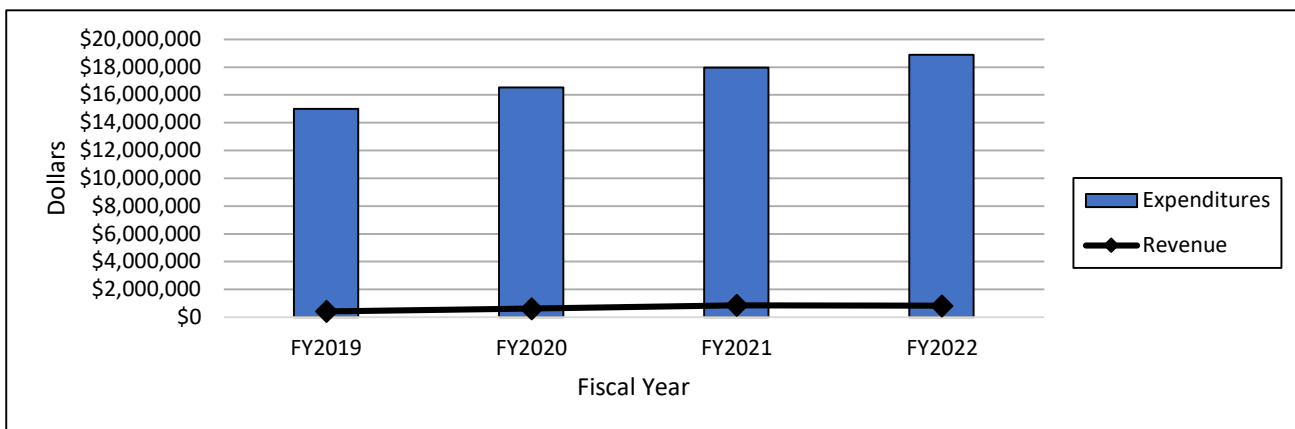
- Whenever extensive building programs are developed by the school board and loans through bonds are procured, it is necessary to set up a schedule of repayment over a twenty-year period
- The funds in this category include principal and interest for Virginia Public School Authority Bonds when interim financing is required

## Goals/Objectives

- Repay the money borrowed through bond issuance over a twenty-year period.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$15,004,463	\$16,532,751	\$17,957,232	\$18,897,606	\$940,374	5.24%
<b>Total</b>	15,004,463	16,532,751	17,957,232	18,897,606	940,374	5.24%
State/Federal	436,217	584,843	574,642	628,694	54,052	9.41%
Carry Forward Prior Year	0	31,896	297,059	191,994	-105,065	-35.37%
<b>Local Tax Funding</b>	\$14,579,320	\$16,248,300	\$17,085,531	\$18,076,918	\$991,387	5.80%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2022 Total Budget \$18,897,606

## Notable Changes

### Operating

- Increase in principal and interest payments for debt incurred to construct the new Jordan Springs Elementary and replacement Robert E. Aylor Middle Schools



# School Nutrition Services Fund

## Mission

To see that all children have access to healthy school meals and nutrition education and that the last child served receives the same quality and choices as the first child served. The department follows the guidelines as outlined in the Healthy Hunger Free Act of 2010.

## What We Do

- The school system operates a school food service that provides approximately 1.5 million meals for students and school personnel each year
- School Nutrition Service is part of the National School Lunch Program which provides federal funds for students from financially-challenged families to eat at a reduced cost or no charge
- Each school cafeteria has a manager who works closely with the principal of the school and the food service supervisor in planning nutritious breakfast and lunch meals and supervising the planning, purchasing, preparing, and dispensing of foods for students and school personnel
- All cafeterias are inspected by the Virginia Department of Health for cleanliness
- All personnel must be certified to be free from tuberculosis and any contagious diseases
- The Virginia Department of Education provides an area supervisor of food services, who visits the cafeterias several times a year to observe the operation and check menus for nutritional values and serving appeal
- Monthly participation reports are prepared by each school cafeteria manager through the principal and a county-wide report is prepared for the corresponding periods by the school nutrition services supervisor
- The operation of food services is financed primarily by the federal school lunch program and from daily charges for breakfast and lunches

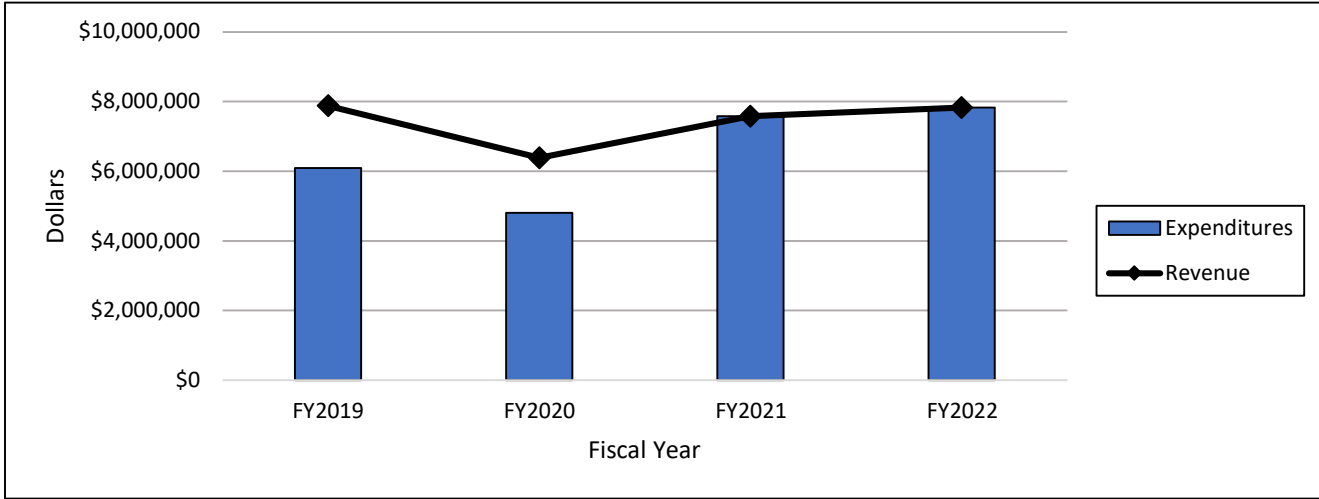
## Departmental Accomplishments

- Adapted to new meal delivery and extended serving days due to the COVID-19 pandemic.

# School Nutrition Services Fund

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$2,742,752	\$2,640,858	\$3,061,991	\$3,344,961	\$282,970	9.24%
Operating	2,457,524	2,135,900	2,722,115	2,829,601	107,486	3.95%
Capital/Leases	894,307	31,083	1,797,638	1,652,904	-144,734	-8.05%
<b>Total</b>	<b>6,094,582</b>	<b>4,807,841</b>	<b>7,581,744</b>	<b>7,827,466</b>	<b>245,722</b>	<b>3.24%</b>
Fees	2,399,424	1,833,586	2,818,776	2,566,925	-251,851	-8.93%
State/Federal	2,820,137	2,727,623	3,157,740	3,652,637	494,897	15.67%
Transfers from Other Funds	19,411	39,717	30,000	30,000	0	0.00%
Carry Forward Prior Year	2,640,430	1,784,819	1,575,228	1,577,904	2,676	0.17%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>92.2</b>	<b>91.6</b>	<b>94.5</b>	<b>94.5</b>	<b>0</b>	<b>0.00%</b>



## FY2022 Total Budget \$7,827,466

### Notable Changes

#### Personnel

- Provides a meaningful salary increase to align with Virginia minimum wage changes

#### Operating

- Supports increases to food costs due to increased student participation in the school breakfast and lunch programs

#### Capital

- Reduces funds for equipment replacements



Learning is best supported with a nutritious meal

### Goals/Objectives

- Provide a well-balanced, nutritious offering of meals for all students attending Frederick County Public Schools.

# School Textbook Fund

## Inspire 2025: A Promise for Progress

### Vision

An innovative community where caring relationships and authentic learning inspire all students.

### What We Do

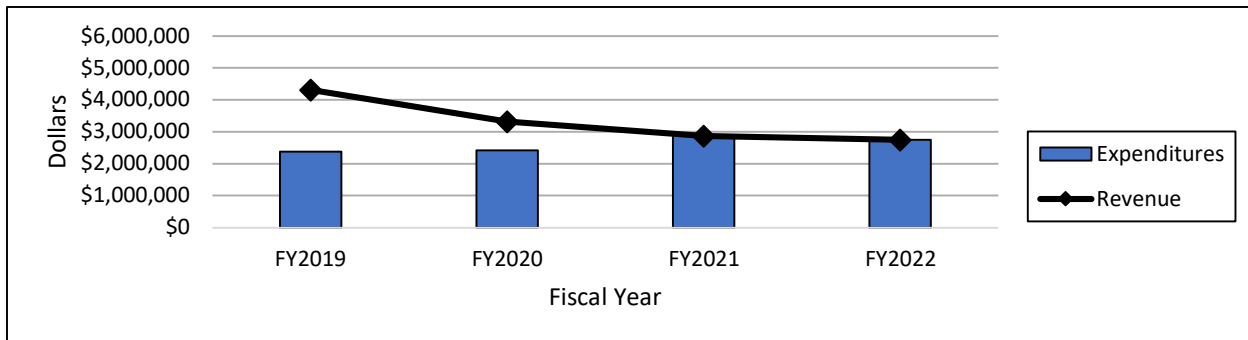
- The School Board operates a textbook fund that provides textbooks (physical and digital formats) and other materials for students in grades K-12
- As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students
- Disbursements for textbooks are determined by an adoption schedule set by the Virginia Department of Education
- Based on the adoption schedule, total disbursements for textbooks can vary from one year to the next
- Textbooks scheduled for adoption for school year 2021-2022 include elementary and high school health, middle and high school world language, and high school math

### Goals/Objectives

- Provide textbooks to all students free of charge.

### Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$24,240	\$24,903	\$25,104	\$27,046	\$1,942	7.73%
Operating	2,358,033	2,392,791	2,846,136	2,722,275	-123,861	-4.35%
<b>Total</b>	<b>2,382,272</b>	<b>2,417,694</b>	<b>2,871,240</b>	<b>2,749,321</b>	<b>-121,919</b>	<b>-4.25%</b>
Fees	40,617	13,259	26,500	11,500	-15,000	-56.60%
State/Federal	825,960	841,202	883,240	878,500	-4,740	-0.54%
Transfers from Other Funds	536,298	537,365	1,097,364	615,548	-481,816	-43.91%
Carry Forward Prior Year	0	1,932,045	864,136	1,243,773	379,637	43.93%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>0.00%</b>



### FY2022 Total Budget \$2,749,321

### Notable Changes

#### Operating

- Reduces textbook adoption expenditures

# School Private Purpose Funds

Inspire 2025:  
A Promise for Progress

Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

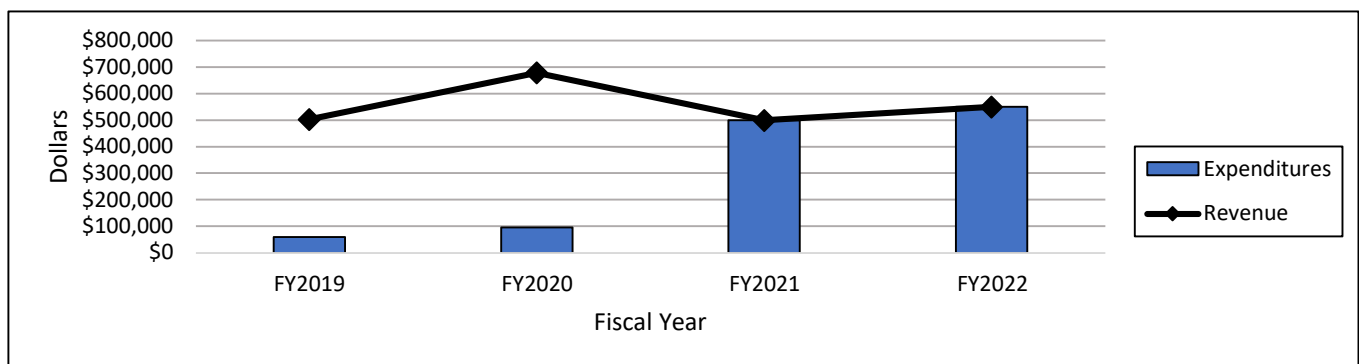
- School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund
- These funds include some non-expendable funds provided through private donors
- Scholarships and other initiatives associated with the school board’s mission are examples of the types of activities accounted for in these private purpose funds. The funds also account for the distribution of income generated by the corpus and which are restricted for special purposes
- Donated funds and financial activities for special purposes such as Bright Futures are also recorded here

## Goals/Objectives

- Provide instructional needs and various supports to students.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$11,559	\$11,201	\$10,790	\$10,790	\$0	0.00%
Operating	47,238	84,733	279,210	279,210	0	0.00%
Capital	0	0	200,000	250,000	50,000	25.00%
Transfers	0	0	10,000	10,000	0	0.00%
<b>Total</b>	<b>58,797</b>	<b>95,934</b>	<b>500,000</b>	<b>550,000</b>	<b>50,000</b>	<b>10.00%</b>
Fees	125,667	233,865	171,000	171,000	0	0.00%
Carry Forward Prior Year	378,078	444,948	329,000	379,000	50,000	15.20%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$550,000

No Notable Changes

# NREP Operating Fund

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

## What We Do

- The Northwestern Regional Education Program (NREP) serves students who need specialized educational services from the public school systems of Clarke and Frederick Counties and the City of Winchester
- The three school systems share costs and facilities to provide education and therapeutic programs to low incidence populations needing special services

### Early Childhood Special Education

- NREP provides screening services for children from birth to five years of age to identify children experiencing delays
- Therapy services, such as speech, physical, and occupational, and services for hearing and visually impaired children are available
- Services may be provided on campus or at a local daycare, on a full or part-time basis

### Emotionally Disturbed Children

- NREP provides academic instruction and behavioral programming for school-aged students identified as seriously emotionally disturbed
- These students receive intensive small-group instruction and behavior management programming
- Elementary students receive most of their instruction in a self-contained classroom while a team of teachers provides instruction to middle and high school students
- Acquisition of academic skills, appropriate social skills, and alternative behaviors are emphasized

### Multiple Disabilities

- NREP provides services for any child, ages 2 to 21, who has a combination of disabilities who cannot be accommodated in a regular school setting
- There is no minimal functioning level, and the child need not be verbal, toilet-trained, ambulatory, or able to self-feed
- Training in self-help, daily living, and pre-vocational skills is offered in the school setting as well as in a variety of community settings

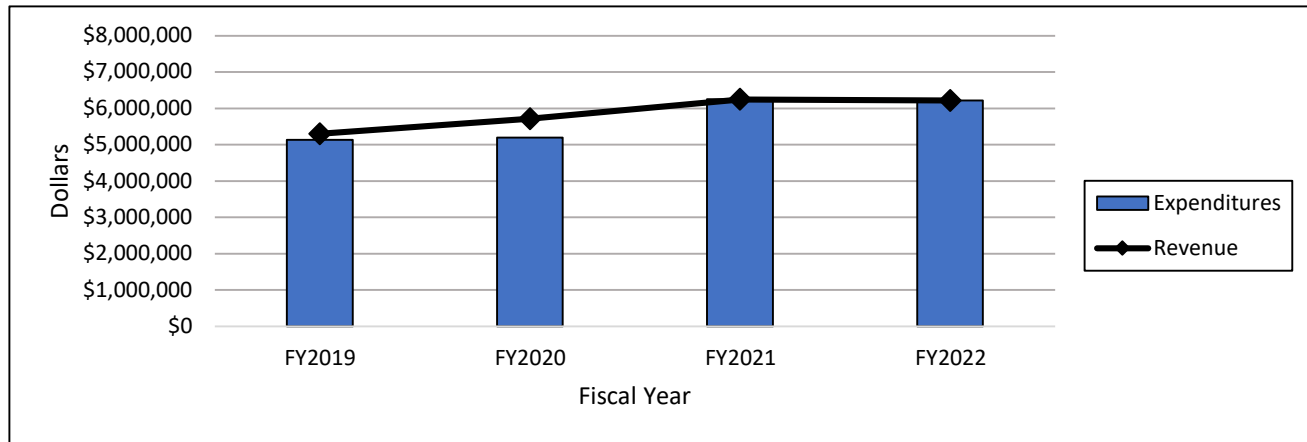
### Related Services

- NREP also provides services that include adaptive physical education, counseling, nursing, and music therapy

# NREP Operating Fund

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$4,464,598	\$4,503,069	\$5,004,839	\$5,139,474	\$134,635	2.69%
Operating	672,829	694,985	630,637	625,637	-5,000	-0.79%
Capital/Leases	0	0	606,437	439,106	-167,331	-27.59%
Transfer	0	0	10,000	10,000	0	0.00%
<b>Total</b>	<b>5,137,426</b>	<b>5,198,054</b>	<b>6,251,913</b>	<b>6,214,217</b>	<b>-37,696</b>	<b>-0.60%</b>
Fees	4,825,167	5,522,597	5,658,476	5,888,217	229,741	4.06%
State/Federal	26,000	26,000	26,000	26,000	0	0.00%
Carry Forward Prior Year	453,144	166,885	567,437	300,000	-267,437	-47.13%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>75.7</b>	<b>77.8</b>	<b>77.8</b>	<b>77.8</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$6,214,217

No Notable Changes

### Goals/Objectives

- Provide specialized educational and therapeutic programs to low incidence populations needing special services.



FCPS supports NREP teachers through Teacher Appreciation Week

# NREP Textbook Fund

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

## What We Do

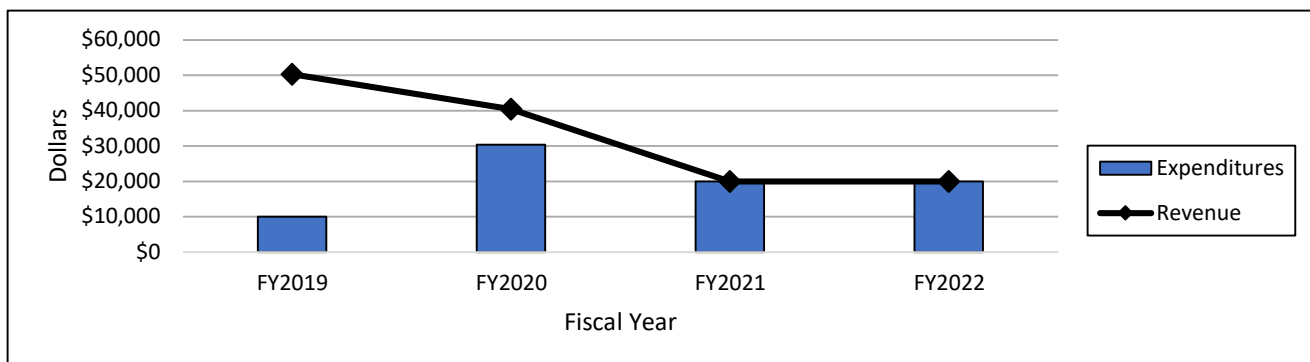
- The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program

## Goals/Objectives

- Provide textbooks to all NREP students.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$10,027	\$30,341	\$20,000	\$20,000	\$0	0.00%
<b>Total</b>	<b>10,027</b>	<b>30,341</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.00%</b>
Fees	758	201	0	0	0	0.00%
Carry Forward Prior Year	49,524	40,255	10,000	10,000	0	0.00%
Transfers from Other Funds	0	0	10,000	10,000	0	0.00%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$20,000

No Notable Changes

# Consolidated Services Fund

Inspire 2025: A Promise for Progress

Vision

An innovative community where caring relationships and authentic learning inspire all students.

## What We Do

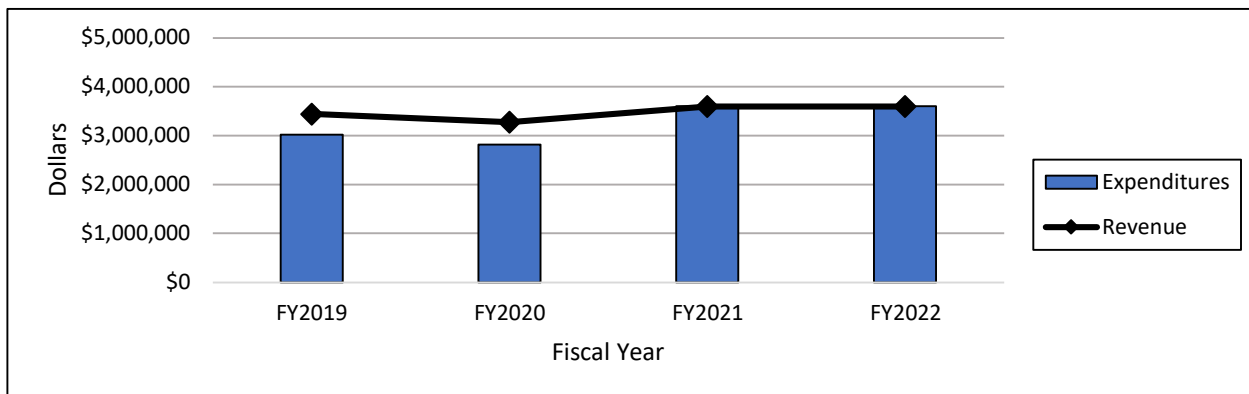
- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and fuel provided to the school division and other agencies
- Revenues are from billings to the school division and other agencies obtaining the services
- Expenditures reflect personnel, operating supplies, materials and services, and capital outlay needed for the vehicle maintenance operation
- Staff are trained and qualified in heavy and light duty vehicle maintenance

## Goals/Objectives

- Provide building maintenance services for Frederick County per the Memorandum of Understanding
- Provide vehicle and bus maintenance services for school bus and vehicle fleets and other agency vehicle fleets.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Personnel	\$1,020,043	\$1,108,664	\$1,139,108	\$1,112,699	-\$26,409	-2.32%
Operating	1,997,414	1,705,962	2,460,892	2,487,301	26,409	1.07%
<b>Total</b>	<b>3,017,458</b>	<b>2,814,626</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>0</b>	<b>0.00%</b>
Fees	3,064,599	2,853,326	3,600,000	3,600,000	0	0.00%
Carry Forward Prior Year	379,812	426,324	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0.00%</b>



FY2022 Total Budget \$3,600,000

No Notable Changes



# Capital Funds



Admiral Richard E. Byrd Middle School  
Winchester, Virginia  
Opened in 2005

## **The Impact of the Capital Improvements Plan on the operating budget**

In the past, the Capital Improvements Plan (CIP) has been used to assist the County with the Fiscal Impact Analysis that was used in developing the fiscal impact of residential development as a result of rezoning. This analysis allowed for the County to define proffers related to the rezoning. A proffer is essentially conditions that apply in a rezoning that are intended to mitigate a new project's impact on the public infrastructure. Proffers only look at capital cost which resulted in the CIP not including associated operating costs. The proffer system served as an essential planning tool for both localities and developers for over 35 years.

A new law enacted by the Virginia General Assembly, effective July 1, 2016, dramatically changed the way localities address rezoning for residential development. It restricts the subject matter and manner in which localities may accept proffers in residential zoning actions. The new law is causing Virginia localities to change their policies on proffers.

### **CAPITAL IMPROVEMENTS PLAN FREDERICK COUNTY FY 2021-2026**

Section 15.2-2239 of the Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local Planning Commissions. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the County for the ensuing five years.

The CIP is updated annually. Projects are removed from the plans as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors in preparation of the County budget. In addition to determining priorities for capital expenditures, the County must also ensure that projects contained within the CIP conform to the Comprehensive Plan. Specifically, the projects are reviewed with considerations regarding health, safety, and the general welfare of the public, and the policies of the Comprehensive Plan. Once the CIP is adopted, it becomes a component of the 2035 Comprehensive Plan and provides a link between the documents and potential proffered contributions made with future rezoning projects.

The inclusion of projects to the CIP is in no way an indication that Frederick County will be undertaking these projects. The CIP is strictly advisory; it is intended for use as a capital facilities planning document, not for requesting funding allocations. Once adopted, project priorities may change throughout the year based on changing circumstances. It is also possible that particular projects may not be funded during the year that is indicated in the CIP. The status of any project becomes increasingly uncertain the further in the future it is projected.

**FREDERICK COUNTY, VIRGINIA  
CAPITAL IMPROVEMENTS PLAN**

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026+	Long Range Comprehensive Plan Projects	County Contributions	Total Project Costs
<b>Public Schools</b>									
Indian Hollow Elementary Renovation	5,800,000	3,800,000	2,400,000					12,000,000	12,000,000
James Wood High Additions/Renovations	3,600,000	30,000,000	20,000,000	20,000,000				73,600,000	73,600,000
Armel Elementary Renovation/Expansion	8,100,000	5,400,000	2,600,000					16,100,000	16,100,000
School Board Office IT Addition		4,800,000	1,600,000					6,400,000	6,400,000
Fourth High School			35,300,000	23,500,000	23,500,000	11,700,000		94,400,000	94,400,000
Sherando High Renovation/Expansion									TBD
Apple Pie Ridge Elementary Phase 2 Renovation									TBD
<b>Total Public Schools</b>	<b>17,500,000</b>	<b>44,000,000</b>	<b>61,900,000</b>	<b>43,500,000</b>	<b>23,500,000</b>	<b>11,700,000</b>		<b>202,500,000</b>	<b>202,500,000</b>
<b>Parks and Recreation</b>									
Abrams Creek Greenway Trail	479,985	508,915	1,210,000				1,630,000	3,828,900	3,828,900
Recreation Center		650,000	9,250,000					9,900,000	9,900,000
Old Charlestown Road Park	3,400,000							3,400,000	3,400,000
Indoor Aquatic Facility	835,000	12,000,000						12,835,000	12,835,000
Jordan Springs Elementary Gym Addition	75,000	1,325,000						1,400,000	1,400,000
Water Slide/SprayGround Clearbrook/Sherando		1,030,000						1,030,000	1,030,000
Sherando Park Area 1 Rec Access Phase 2	100,000	1,315,000						1,415,000	1,415,000
Clearbrook Park Development	220,000	200,000						420,000	420,000
Sherando Park Softball Complex	115,000	1,625,000						1,740,000	1,740,000
Sherando Park Area 3 Development			2,350,000					2,460,000	2,460,000
Playground Replacement		350,000	300,000	150,000	250,000			1,050,000	1,050,000
Sherando Ballfield Light Replacement		945,000						945,000	945,000
Community Parks			1,040,000	1,154,000				2,194,000	2,194,000
Neighborhood Parks			293,000	600,000			4,131,000	5,024,000	5,024,000
Regional Parks					5,400,000	4,110,000	6,320,000	15,830,000	15,830,000
South Sherando Park Development						2,465,000		2,465,000	2,465,000
National Guard Armory Gym Addition				630,000				630,000	630,000
Fleet Trip Vehicles							340,000	340,000	340,000
Sherando Park Area 1 and 2 Development				3,450,000				3,450,000	3,450,000
Indoor Ice Rink							6,930,000	6,930,000	6,930,000
<b>Parks and Recreation Total</b>	<b>5,224,985</b>	<b>20,058,915</b>	<b>14,443,000</b>	<b>5,984,000</b>	<b>5,650,000</b>	<b>6,575,000</b>	<b>17,721,000</b>	<b>77,286,900</b>	<b>77,286,900</b>
<b>Regional Library</b>									
Gainesboro Library	155,023	1,340,000	225,736	128,275				1,849,034	1,849,034
Senseny/Greenwood Library								TBD	TBD
Route 522 South Library								TBD	TBD
<b>Total Regional Library</b>	<b>155,023</b>	<b>1,340,000</b>	<b>225,736</b>	<b>128,275</b>				<b>1,849,034</b>	<b>1,849,034</b>
<b>County Administration</b>									
Gore Convenience Site Expansion (E)	750,000							750,000	750,000
Double Tollgate Convenience Site		35,000	550,000					585,000	585,000
County Office Annex (Sunnyside)							TBD	TBD	TBD
County School Board Administration Building (E)							TBD	TBD	TBD
Joint Judicial Center New Facility							TBD	TBD	TBD
<b>Total County Administration</b>	<b>750,000</b>	<b>35,000</b>	<b>550,000</b>					<b>1,335,000</b>	<b>1,335,000</b>

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026+	Long Range Comprehensive Plan Projects	County/VDOT/ Private Contributions	Total Project Costs
<b>Fire &amp; Rescue</b>									
Fire Station 22				7,500,000				7,500,000	7,500,000
Station 22 Apparatus				1,100,000				1,100,000	1,100,000
Fire Station 23/Annex Facilities						7,000,000		7,000,000	7,000,000
Station 23 Apparatus						1,100,000		1,100,000	1,100,000
<b>Total Fire &amp; Rescue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,600,000</b>	<b>0</b>	<b>8,100,000</b>	<b>0</b>	<b>16,700,000</b>	<b>16,700,000</b>
<b>Fire &amp; Rescue Company Capital Requests</b>									
Greenwood Fire Station Upgrade/Expansion	1,500,000								1,500,000
Greenwood Fire Station – Ambulance Replacement		310,000		385,000					695,000
Middletown Station Building Renovation/Addition									TBD
New Clearbrook Fire Station	50,000	205,000	4,575,000						4,830,000
Stephens City Station – Tower 11 Replacement		130,000	1,170,000						1,300,000
Stephens City Station – Medic Unit Replacement	240,000								240,000
Stephens City Station – Medic Unit Replacement						280,000			280,000
<b>Total Fire &amp; Rescue Companies</b>	<b>1,790,000</b>	<b>645,000</b>	<b>5,745,000</b>	<b>385,000</b>		<b>280,000</b>			<b>8,845,000</b>
<b>Sheriff's Office</b>									
Eight Bay Steel Building for large vehicles	320,000							320,000	320,000
Replacement Vehicles	870,000	870,000	870,000	870,000	870,000	870,000	continuous	5,220,000	5,220,000
Apex 8500 Mobile Radios	200,000	200,000	200,000	200,000	200,000	200,000	continuous	1,200,000	1,200,000
Apex 8000 Portable Radios	187,500	187,500	187,500	187,500	187,500	187,500	continuous	1,125,000	1,125,000
Firearms Training Simulator	100,000								100,000
<b>Total Sheriff's Office</b>	<b>1,677,500</b>	<b>1,257,500</b>	<b>1,257,500</b>	<b>1,257,500</b>	<b>1,257,500</b>	<b>1,257,500</b>		<b>7,865,000</b>	<b>7,965,000</b>
<b>Communications</b>									
Project 25 Public Safety Radio Network	4,196,395	6,294,592	6,294,592	2,098,197	2,098,197				20,981,973
<b>Total Communications</b>	<b>4,196,395</b>	<b>6,294,592</b>	<b>6,294,592</b>	<b>2,098,197</b>	<b>2,098,197</b>				<b>20,981,973</b>
<b>Transportation Projects</b>									
<b>Funded Priorities:</b>									
Route 277 Widening/Safety Improve. Phase 1 (E)	37,012,924							37,012,924	37,012,924
Exit 313 Bridge Replacement/Capacity Improvements	35,123,000							35,123,000	35,123,000
Renaissance Drive, Phase 2 (E)	4,223,000							4,223,000	4,223,000
Route 277 right turn extension Warrior Drive (E)	490,943							490,943	490,943
<b>Unfunded Priorities:</b>									
Route 37 Engineering & Construction (E)							772,500,000	772,500,000	772,500,000
Route 277 Widening/Safety Improve. Ph 2 (E)							26,191,407	26,191,407	26,191,407
Redbud Rd & Exit 317 Ramp Realignment (E)							11,576,306	11,576,306	11,576,306
Widening of Route 11 North Ph 1 (E)							29,196,504	29,196,504	29,196,504
Bruce town/Hopewell Rd Realignment (E)							8,240,000	8,240,000	8,240,000
Route 7 Corridor Exit 315 to Greenwood Improve. (E)							5,150,000	5,150,000	5,150,000
Route 11 S Improve. City limits to Opequon Ch Ln (E)							3,399,000	3,399,000	3,399,000
Widening of Route 11 North Ph 2 (E)							197,760,000	197,760,000	197,760,000
Senseny Road Widening (E)							69,010,000	69,010,000	69,010,000
Senseny Rd turn lanes/imp. Crestleigh Dr (E)							2,625,036	2,625,036	2,625,036
I-81 Exit 307 Relocation & 4 In Connection (E)							241,283,133	241,283,133	241,283,133
Warrior Drive Extension south (E)							48,410,000	48,410,000	48,410,000
Channing Drive Extension (E)							46,350,000	46,350,000	46,350,000

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026+	Long Range Comprehensive Plan Projects	County Contributions	Total Project Costs
Inverlee Way (E)							28,119,000	28,119,000	28,119,000
Warrior Drive Extension (Crosspointe South) (E)							34,505,000	34,505,000	34,505,000
Eastern Road Plan Improvements (E)							TBD	TBD	TBD
<b>Total Transportation Projects</b>	<b>76,849,868</b>						<b>1,524,315,386</b>	<b>1,601,165,253</b>	<b>1,601,165,253</b>
<b>Winchester Regional Airport</b>									
New Aviation Terminal (A, B, C)	1,724,000		4,580,000	85,000					6,389,000
Taxiway "A" Relocation (A, B, C)		4,130,000		4,150,000	4,444,444	4,444,444	4,444,444		17,168,888
Land Parcels (A, B, C)				200,000					200,000
RPZ Land Services (A, B, C)					150,000				150,000
Acquire Easements (A, B, C)					100,000				100,000
Northside Site Prep (A, B, C)				500,000					500,000
North Side Access Road (A, B, C)					700,000				700,000
Fuel Storage Facility (A, B, C)							600,000		600,000
<b>Total Winchester Regional Airport</b>	<b>1,724,000</b>	<b>4,130,000</b>	<b>4,580,000</b>	<b>4,935,000</b>	<b>5,394,444</b>	<b>4,444,444</b>			<b>25,807,888</b>
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA C = Partial local funding (% split between Frederick County & City of Winchester based on population) E = Partial funding anticipated through development & revenue sources									

A brief description of the items included on the above chart for FY 2021-2022 are presented as follows:

**Indian Hollow Elementary School Renovation:** Indian Hollow Elementary School opened in 1988 and has served continuously as a K-5 elementary school since that time. This renovation needs to address the exterior wall, windows, doors and the HVAC. Repairing the exterior walls is a pressing need. With the school being 32 years old, renovation is needed to these few areas to empower FCPS staff to operate the building economically and efficiently until a full renovation can be accomplished. The school has a program capacity of 442 students.

**James Wood High School Renovations and Additions:** James Wood High School opened in 1980 and has served as a high school since that time. The building is in good condition; however, several major areas need to be addressed in a renovation. The renovation will include modification of instructional areas to support modern, student-centered instructional delivery, mechanical, electrical, plumbing, technology, finishes, and site. With this school being 40 years old, renovations and additions are needed to a number of areas to support effective, economical, and efficient operation of the school for years to come. This school will be renovated to be more like the planned 4<sup>th</sup> high school, the new Frederick County Middle School, and the Aylor Middle School replacement, with a variety of learning spaces to meet the needs of a variety of learning styles and to impart skills necessary in today's working world.

**Armel Elementary School Addition and Renovation:** Armel Elementary School opened in 1991 and has served continuously as a K-5 elementary school since that time. The school has a capacity of 580 students but as of September 2020, the school has 607 students. Eight classrooms will be added to Armel to accommodate the additional growth at Lake Frederick. The existing facility will be updated as needed and core areas partially renovated to serve the additional students.

**Abrams Creek Greenway Trail:** This project consists of a 10' wide asphalt, shared-use trail along Abrams Creek, from Senseny Road to Channing Drive. It is estimated the trail will have six bridge stream crossings and will be approximately three miles in length. The project is envisioned in three phases of approximately one mile each with each phase having logical beginning and ending points and be usable trail sections in themselves. Phase 1 will be from Senseny Road to Woodstock Lane, Phase 2 from Woodstock Lane to Woody's Place, and Phase 3 from Woody's Place to Channing Drive. This facility will provide recreational opportunities for residents and provide an alternate means of entering and exiting the City of Winchester from eastern Frederick County. The construction schedule will follow VDOT funding.

**Old Charlestown Road Park Development:** Old Charlestown Road Park, situated on land proffered by the Snowden Bridge development, provides land for the provision of an active recreation park. The park is to include athletic fields suitable for league play, restrooms, and parking.

**Indoor Aquatic Facility:** This project consists of a 35,000 square foot building to likely house a 10-lane competitive pool, 6-lane warm water teaching pool, meeting rooms, shower and changing rooms, and facilities support areas. This facility would meet the swimming needs of the community, including high school level swim teams. By constructing the indoor pool, it would permit the Parks and Recreation Department to meet competition needs, instructional needs, and citizen programming. The facility will provide a nucleus to attract new businesses to the community.

**Gym Addition – Jordan Springs Elementary School:** This project brings the Jordan Springs Elementary School into the Cooperative Use framework for shared school and community uses and expands the gymnasium from elementary size to full size and adds community multi-purpose room space to the newest school site. Growth in community programming, camps, and indoor sport leagues continues to create demand for more gymnasium and multi-purpose space.

**Sherando Park Area 1 Recreation Access Phase 2:** This project continues the development vision for the Northwest area of Sherando Park located north of Route 277. Elements of this phase consists of continuing the newly installed Line Drive from Warrior Drive to Landgrant Lane, parking, restroom building, and dog park.

**Clearbrook Park Development:** This project implements the development vision for the Northeast area of Clearbrook Park and includes basketball and pickleball courts and an access trail from the existing pool parking lot. This project would provide amenities not readily available in northeastern Frederick County and provide a public pickleball complex for county residents.

**Sherando Park North Softball Complex:** This project completes the development vision for the Southeast area of Sherando Park located north of Route 277 and includes softball fields, a shared use trail segment, roadway, and parking. In addition to its use as a recreational facility, it will be used by the Frederick County school system. This project is needed in order for the Parks and Recreation Department to meet the growing need for diamond field space and tournament opportunities.

**Frederick County Library Branch – Gainesboro:** This project consists of a 4,000-5,000 square foot branch library, either as a stand-alone facility or co-located within a Frederick County facility (e.g., middle school). This population group in the Gainesboro district is not close to a library in the regional

system. It will provide recreational and educational materials as well as be a prime source for homework help when school libraries are closed. The library will supply computer access via Wi-Fi, rental tablets, hotspots, and desktop/laptop computers.

**Gore Citizens Convenience Site Expansion:** The project will expand refuse capacity and improve efficiency of collection in the Gore community by installing a surplus trash compactor. Converting the Gore facility from one which utilizes ten 8-yard boxes for refuse collection to one that uses a trash compactor will drive down collection costs dramatically. In order to accomplish this, and account for improved trash flow, and the construction of a compactor and recycling staging areas, the site will be expanded onto an adjoining parcel already owned by the County.

**Greenwood Fire Station Upgrade/Expansion:** The project consists of a living quarters upgrade and includes remodeling of the 2<sup>nd</sup> floor, approximately 4,600 square feet. The project will convert the existing open space to add six bunk rooms, upgrade the existing kitchen, add bathroom facilities with each containing lockers and showers. The upgrade will also add a training room and a fitness area to the 2<sup>nd</sup> floor. The project will also include a renovation of the 1<sup>st</sup> floor to add office/meeting space and personnel recovery area. The existing space is outdated and will not accommodate the potential additional staff that will be assigned to this station.

**New Clearbrook Fire Station:** The Company has outgrown the existing building due to the equipment on hand, the call volume, the staffing of 24-hour personnel and the current local traffic. The proposed building is to be approximately 100x100 administration and living area with a 100x60 4-bay building. This building will be used for day-to-day operations, administration, eating/sleeping facility of the current career staffing, volunteers, and future staffing.

**Stephens City Fire and Rescue – Medic Unit Replacement:** This project consists of the replacement of a commercial chassis medic unit with a new commercial chassis custom Type 1 Medic Unit. Many of the changes in the new standards deal with safety and cannot be retrofitted to existing EMS apparatus. The new unit will be built to Federal specifications and equipped with all required and necessary equipment to function as an advanced Life Support transport unit including a patient restrain and lift system and environmental controls needed for medicines required for EMS.

**Eight Bay Steel Building for Large Vehicles:** This project would consist of the construction of an eight-bay steel building for housing of large specialized vehicles that require coverage due to the large amount of equipment and specialized tools. This building will be constructed on the same property as the Public Safety Building. Protecting these specialized vehicles will allow the longevity of the vehicle by reducing engine wear and exposure to weather.

**Replacement Vehicles:** This project is to indicate projected cost of replacement vehicles to the fleet of the Frederick County Sheriff's Office over the next five years. This will ensure the replacement of end of service life vehicles to the Sheriff's Office fleet as well as the cost effectiveness for repairs to failing vehicles. This project is needed to meet the basic requirements for law enforcement officers when responding to calls, patrolling of the County, community safety, and safety of the officers.

**Mobile Radios and Portable Radios:** Both of these projects are in conjunction with the requested vehicle replacement time-line. These projects are needed for equipping all requested vehicle replacements with current and up-to-date radio systems in order to communicate with the Emergency Operations Center. This project will also be P-25 and narrow band compliant as outlined by FCC regulations.

**Firearms Training Simulator:** This project will be used to do use-of-force training for the entire Sheriff's Office and selected members of the public. The simulated trainer does firearms training, ASP training, pepper spray training, taser training, and less lethal training. The trainer is used to simulate real life situations so that deputies use the appropriate amount of force. The simulator can also be used to demonstrate the complexity of use-of-force situations to the public.

**Project 25 Public Safety Radio Network:** The project is the purchase, construction, and deployment of Association of Public Safety Communications Officials (APCO) International Project 25 (P25) radio communications system to support mission-critical public safety communications within the county. This system will provide radio and paging communications for the Frederick County Sheriff's Office, Frederick County Fire and Rescue, volunteer fire and rescue companies, and the Department of Public Safety Communications.

**Route 277 Widening and Safety Improvements (Phase 1):** This project consists of the construction of a 4-lane divided roadway beginning at I-81 and continuing to Double Church Road. The project would include realignment of Aylor Road with Stickley Drive. This improvement will address congestion in southern Frederick County and address development in the surrounding areas.

**Exit 313 Bridge Replacement and Capacity Improvements:** This project will replace the structurally deficient bridge at Exit 313 and add limited capacity improvements. The bridge is reaching the end of its service life and needs to be replaced. The new bridge will feature design elements that will accommodate future improvements to the Route 17/50/522 corridor and future improvements to I-81.

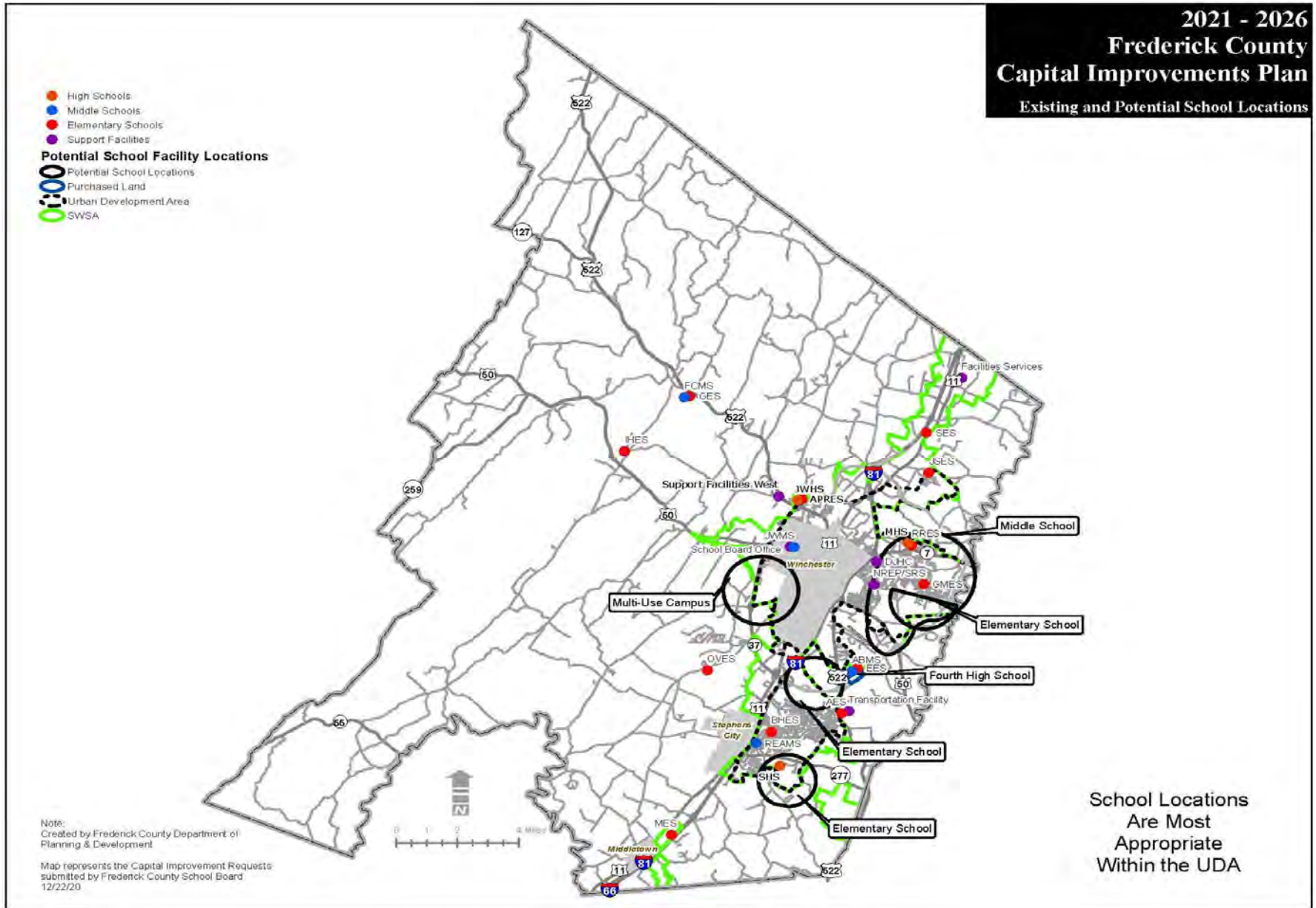
**Renaissance Drive, Phase 2:** This project consists of the construction of a connector road and railroad crossing between Route 11 and Shady Elm Drive. This project will address congestion at key points along Route 11 and Apple Valley Drive.

**Route 277 Right Turn Lane Extension at Warrior Drive:** This plan consists of the extension of the right turn lane for eastbound 277 at the intersection of Route 277 and Warrior Drive, installation of sidewalk for pedestrian safety and installation of pedestrian pedestal.

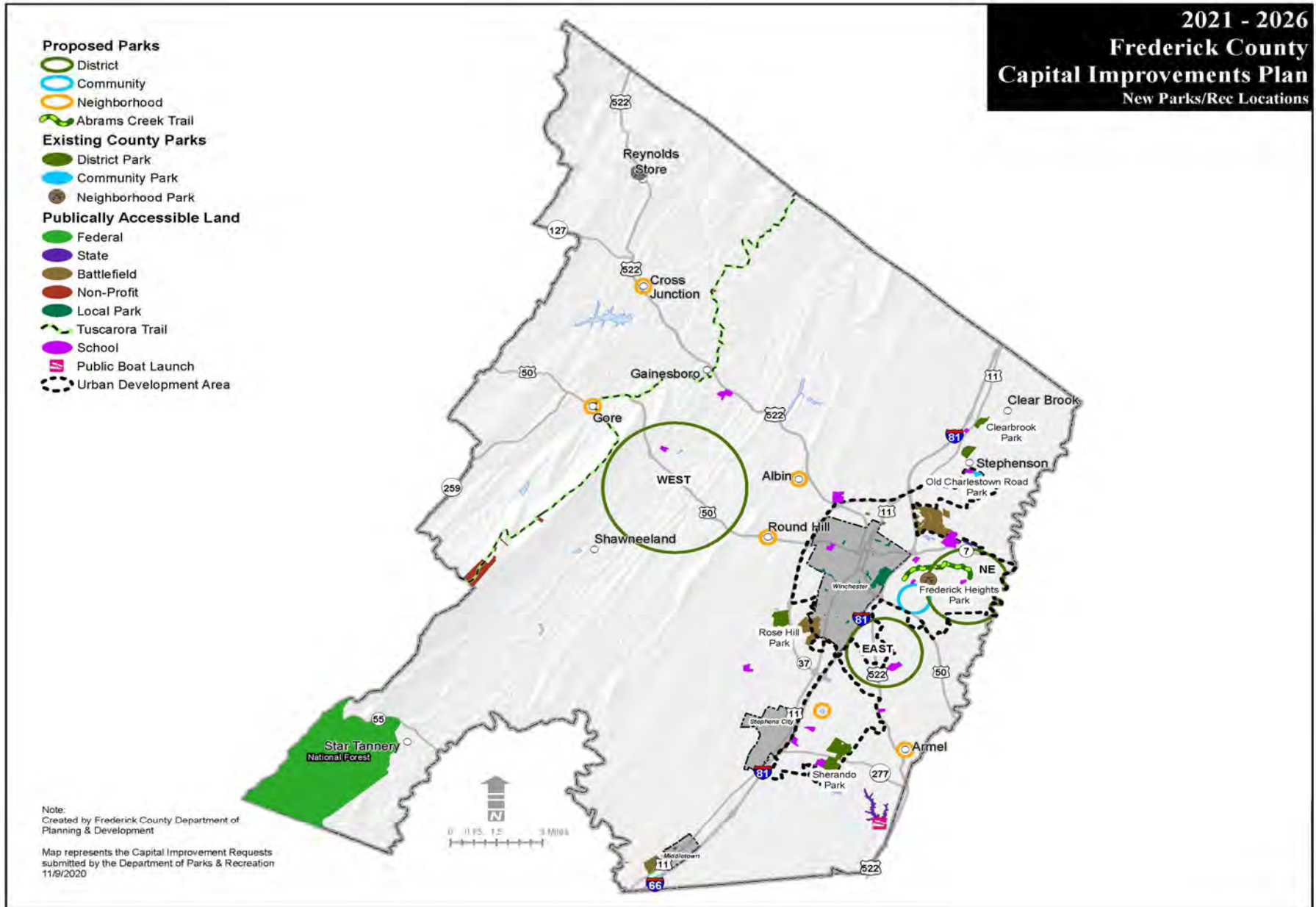
**New Aviation Terminal Building:** The Airport proposes design, bid, and construction of a new terminal building. The new facility will be constructed south of the existing building. The project will construct a new terminal building to accommodate a relocated taxiway and aircraft parking apron and address numerous building systems in need of rehabilitation/replacement.



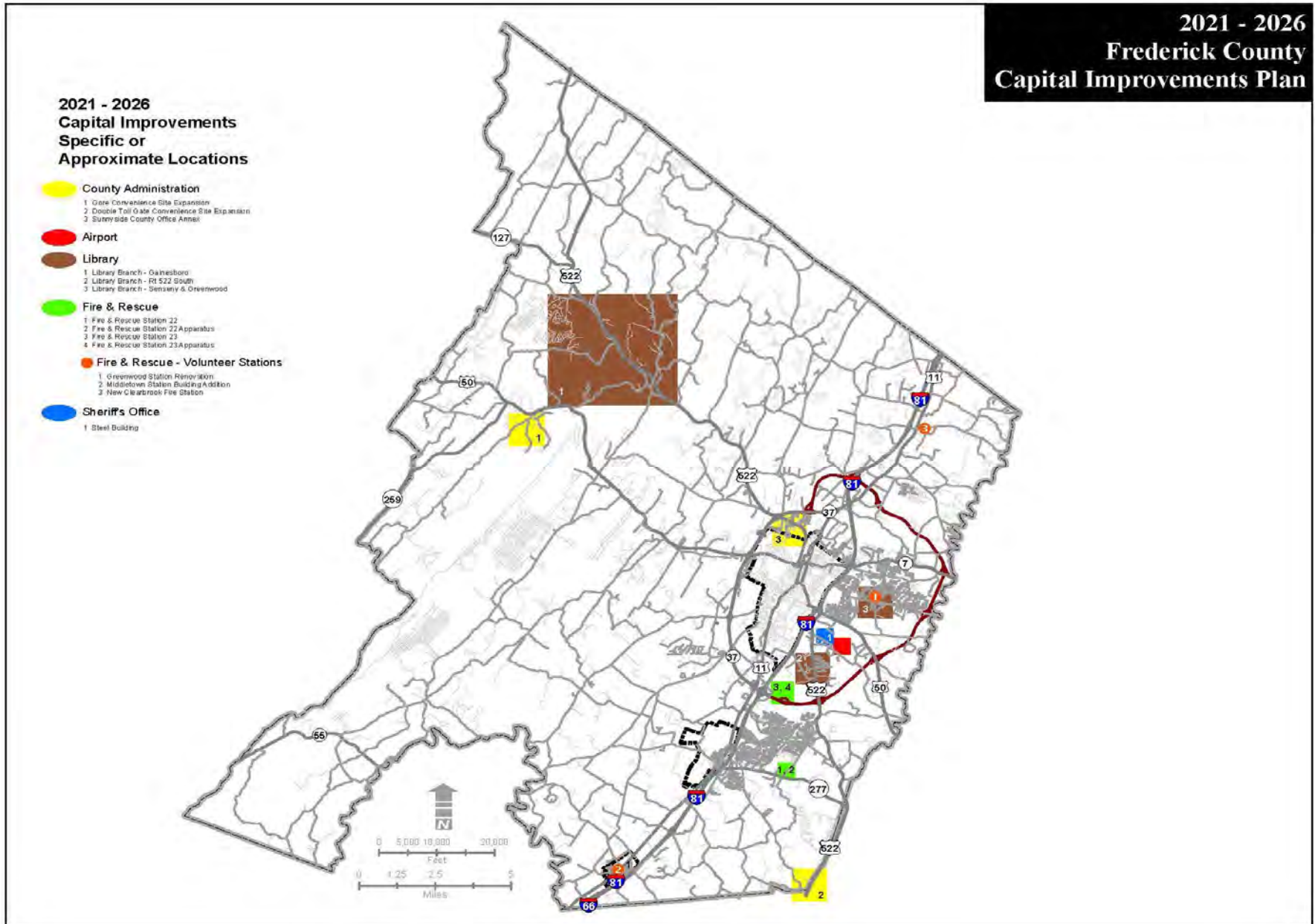
The map below shows the school projects that are described on the previous table.



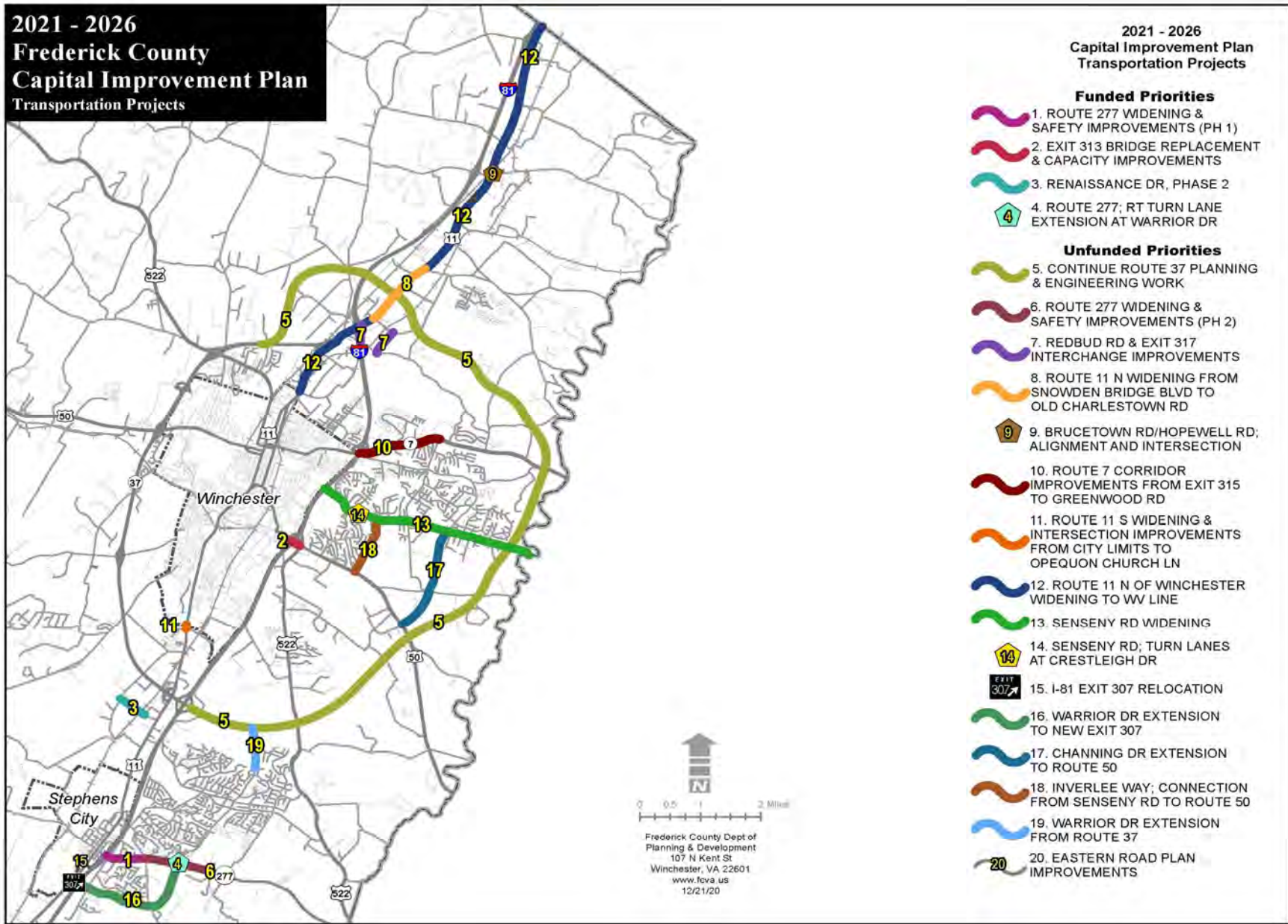
The map below shows the parks projects that are described on the previous table.



The map below shows the various other County projects that are described on the previous table.



The map below shows the VDOT transportation projects that are outlined on the previous table.



A capital expenditure is defined as an expenditure for the acquisition of capital (fixed) assets. Fixed assets are those items purchased with a useful life of three years or more and a per unit cost of \$5,000 or more. The County has no dollar threshold on capital expenditures.

A limited amount of capital items are funded for FY 2021-2022 and have been included in each separate fund. A summary of these funded capital items are as follows:

<b>General Fund:</b>	
\$122,148	Cost of two vehicles plus equipment/radios for two new Sheriff Deputies
400,000	Search and Recovery team response vehicle – funded by State Homeland Security Grant
40,000	Boat with sidescan sonar capabilities – funded by Port Security grant
123,000	Completion of upgrade to NG9-1-1 system – partially funded by state monies
479,985	Abrams Creek Greenway Trail – grant funded
47,671	Parks Equipment – funded with school maintenance reimbursement funds
34,935	Parks Equipment – funded with school maintenance reimbursement funds
\$1,247,739	Total General Fund Capital
<b>Regional Jail Fund:</b>	
\$6,000	Splunk Server – Data analysis for jail databases and servers
18,000	Double fryer
\$24,000	Total Regional Jail Fund Capital
<b>Landfill Fund:</b>	
\$100,000	Expansion of onsite wireless network
120,000	Mini excavator
50,000	GPS equipment for CDD compactor
5,000	Integrated Technology Equipment
10,000	Miscellaneous tools for maintenance shop
15,000	New GEM gas meter
5,000	Specialty tools for Gas to Energy Plant
3,300,000	Develop 11 Acres of MSW Landfill Base Liner – This liner is a requirement of the solid waste disposal permit and is critical to provide landfill services for the local service area. The addition of 11 new acres of certified landfill space and the facility will allow Frederick County to provide economical and environmentally sound disposal of solid waste for approximately ten years at which time an additional expansion will be required.
1,200,000	Stormwater Diversion Cut – This project is to construct a diversion ditch for stormwater to flow around the area currently permitted for future CDD landfilling. The current drainage pattern flows through the center of the permitted area. This project will allow the cell to be constructed without having to pipe the stormwater under the permitted future Phase 2 of the CDD landfill.
150,000	Household Hazardous Waste Building Expansion – This building, located at the landfill citizens convenience center, is used to collect and store household hazardous waste and electronic wastes to be sent off site for disposal or recycling. The current structure is not large enough to meet the demand, and the Department of Environmental Quality requires that materials be stored under roof.
300,000	Stormwater Management Improvements – Environmental regulations regarding stormwater discharges continue to become more stringent. Landfill consultants are currently evaluating best practices and will be designing additional stormwater controls.
\$3,955,000	Total Landfill Fund Capital

<b>EMS Rev Rec. Fund:</b>	
\$300,000	Replacement of the current Bariatric Unit that was donated to the Fire & Rescue Department by Clearbrook Volunteer Fire and Rescue Company. The Bariatric Unit is utilized by Frederick County and surrounding jurisdictions, when requested, to transport significantly overweight and obese patients that the majority of the ambulance units do not have the capability to do. The new unit will have the bariatric capabilities as well as a Countywide Reserve Unit when other ambulances are out of service for various reasons. The current unit is a 2003 model and far exceeds the replacement parameters at this time.
40,000	Lifesaving heart monitor and defibrillator used to treat and care for patients
\$340,000	Total EMS Revenue Recovery Fund Capital
<b>School Funds:</b>	
\$7,683,389	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses – Capital outlay expenditure appropriations for FY 2022 are primarily for new and replacement furniture and equipment for instruction, administration, technology, NREP, food service and operations, and maintenance including computer hardware, computer software, heavy equipment, etc. All operating capital outlay appropriation is routine, recurring expenditures to continue operations of the school division. Equipment replacements for school nutrition operations are non-recurring. Capital funds for school nutrition equipment improve the delivery of school nutrition services to students.
1,000,000	School Capital Fund – Capital outlay expenditure appropriations for FY 2022 for the School Capital Fund is non-routine capital that will not affect current and future operating funds but will help preserve building assets.
\$8,683,389	Total School Funds Capital

The following pages are summaries of the County Capital Fund and the School Capital Fund.

# County Capital Fund

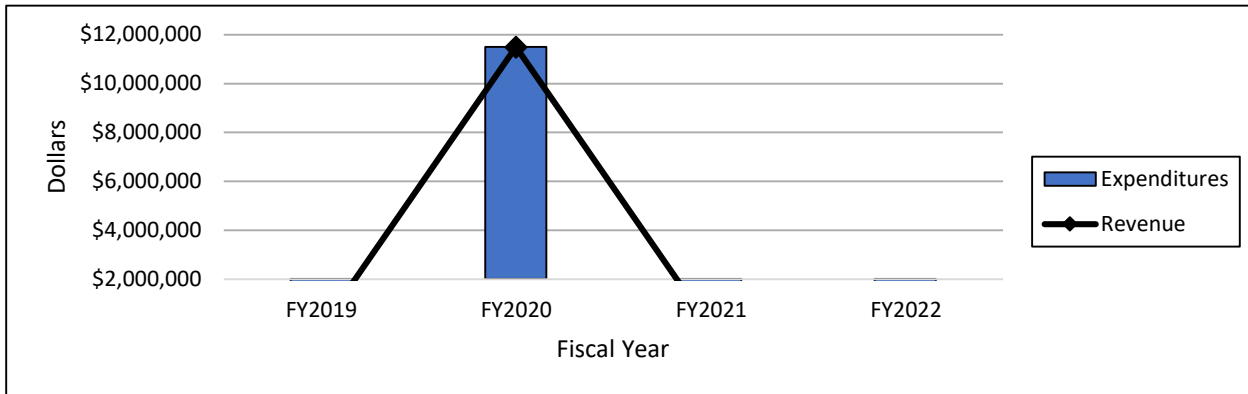
## Fund Description:

The County Capital Fund was created by the Board of Supervisors in FY 2020 to fund capital projects. Over the past several years, the Board has transferred funds to this fund to accumulate monies that could be used to offset the need of debt issuance for capital projects.

On an annual basis, funds in Unreserved General Fund Balance greater than 20% of the General Fund budget will be transferred to the County Capital Fund. Appropriations of these funds will be subject to Board approval. In FY 2020, this amount was \$4.5 million in additional appropriations.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Capital	0	11,504,520	\$0	\$0	\$0	0.00%
<b>Total</b>	0	11,504,520	0	0	0	0.00%
Reserves	0	11,504,520	0	0	0	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2022 Total Budget \$0

## Notable Changes

### Capital

- No capital expenses budgeted for FY 2022

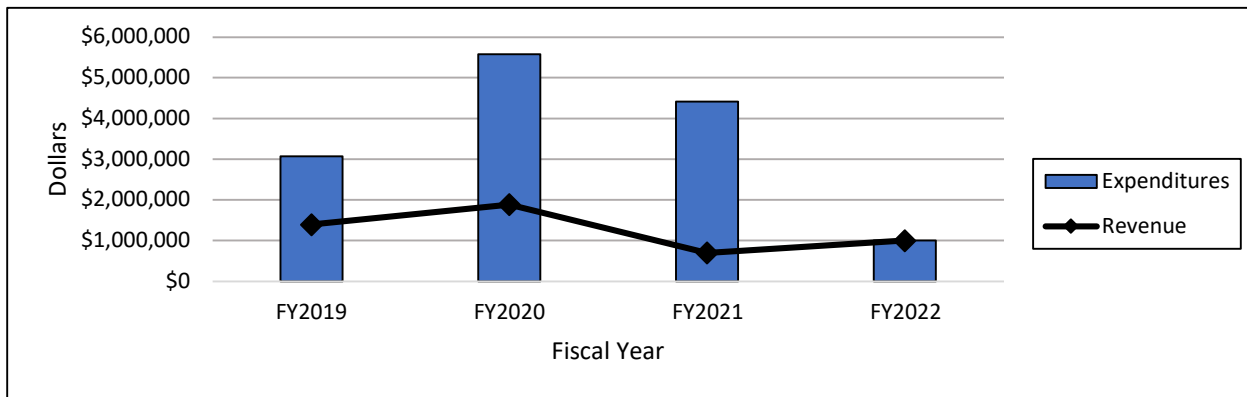
# School Capital Fund

## Fund Description:

This fund is used for the purchase of capital items not reflected in the school operating budget. For FY 2022, \$1,000,000 in unspent funds from the prior year are carried over to continue projects that were begun in FY 2021 but not completed by June 30, 2021.

## Budget Summary

	FY2019 Actual	FY2020 Actual	FY2021 Adopted Budget	FY2022 Adopted Budget	Change FY21 to FY22	
<b>Costs</b>						
Operating	\$297,966	\$482,301	\$1,879,300	\$1,000,000	-\$879,300	-46.79%
Capital	2,773,952	5,094,805	2,536,600	0	-2,536,600	-100.00%
<b>Total</b>	3,071,919	5,577,106	4,415,900	1,000,000	-3,415,900	-77.35%
Carry Over Prior Year	1,397,186	1,889,268	700,000	1,000,000	300,000	42.86%
<b>Local Tax Funding</b>	\$3,564,000	\$5,040,663	\$3,715,900	\$0	-\$3,715,900	-100.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2022 Total Budget \$1,000,000**

## Notable Changes

### Operating/Capital

- Funds for facility asset replacements were not approved by the Board of Supervisors



## Acronyms/Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987

## **BUDGET ACRONYMS**

**ACA:** Affordable Care Act – Federal Law

**ADA:** Americans with Disabilities Act – Federal Law

**AFDC:** Aid to Families with Dependent Children – Federal Program

**APS:** Adult Protective Services

**ASAP:** Alcohol Safety Action Program provides evaluation, probation, and intervention services to the court system.

**basicREC:** Before and After School Interim Care is provided through Parks and Recreation and is conducted at all eleven County elementary schools. Camp basicREC is offered during the summer at seven County elementary schools.

**BMP:** Best Management Practice

**BOP:** Bureau of Prisons – Federal Agency

**BOS:** Board of Supervisors

**BPOL:** Business, Professional and Occupational License refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.

**CAB:** County Administration Building

**CAFR:** Comprehensive Annual Financial Report

**CAPRA:** Commission for Accreditation of Park and Recreation Agencies

**CARES:** The Coronavirus Aid, Relief, and Economic Security Act – Federal Law

**CDD:** Construction Demolition Debris

**CFW:** Clarke-Frederick-Winchester – Adjoining localities with shared projects/funding

**CIP:** Capital Improvements Plan

**COR:** Commissioner of the Revenue

**CPS:** Child Protective Services

**CSA:** Children’s Services Act – State Program

**CTE:** Career and Technical Education

**DARE:** Drug Alcohol Resistance Education program geared toward elementary school students.

**DCJS:** Department of Criminal Justice Services – State Agency

**DEQ:** Department of Environmental Quality – Federal Agency

**DMV:** Department of Motor Vehicles – State Agency

**DOC:** Department of Corrections – State Agency

**EDA:** Economic Development Authority

**EMS:** Emergency Medical Services

**EMT:** Emergency Medical Technician

**EPB:** Electronic Poll Book

**ERP:** Enterprise Resource Planning

**EPA:** Environmental Protection Agency – Federal Agency

**ESL:** English as a Second Language

**ESRI:** Environmental Systems Research Institute

**FAA:** Federal Aviation Administration

**FBI:** Federal Bureau of Investigations

**FCMS:** Frederick County Middle School

**FCPRD:** Frederick County Parks and Recreation Department

**FCPS:** Frederick County Public Schools

**FDA:** Food and Drug Administration – Federal Agency

**FOIA:** Freedom Of Information Act – Federal Law

**FTE:** Full-Time Equivalent position, 2080 hours a year, including holidays

**FY:** Fiscal Year

**GASB:** Governmental Accounting Standards Board

**GIS:** Geographic Information Systems. This is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be used to conduct research through collection, sorting, and reordering of descriptive and pictorial information. G.I.S. can provide information such as maps and data reports to help make land use decisions.

**HAVA:** Help America Vote Act – Federal Law

**HEM:** Home Electronic Monitoring

**HIPAA:** Health Insurance Portability and Accountability Act – Federal Law

**HR:** Human Resources

**HVAC:** Heating, Ventilation, and Air Conditioning

**ISAEP:** Individual Student Alternative Education Plan

**IT:** Information Technologies

**JJC:** Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.

**JWMS:** James Wood Middle School

**LFCC:** Lord Fairfax Community College

**LHCC:** Lake Holiday Country Club

**LHSD:** Lake Holiday Sanitary District

**LHSDWC:** Lake Holiday Sanitary District Working Committee

**MHS:** Millbrook High School

**MIS:** Management Information Systems

**MOU:** Memorandum of Understanding

**MPDS:** Medical Priority Dispatch System

**MSA:** Metropolitan Statistical Area

**MSW:** Municipal Solid Waste

**NAICS:** North American Industrial Classification System – Structure which industries are aggregated.

**NCLB:** No Child Left Behind – A federal act

**NFPA:** National Fire Protection Association

**NREP:** Northwestern Regional Education Program

**NSVRC:** Northern Shenandoah Valley Regional Commission

**OEMS:** Office of Emergency Medical Services – State Agency

**OPEB:** Other Post-Employment Benefits

**OSHA:** Occupational Safety and Health Administration – Federal Agency

**PAFR:** Popular Annual Financial Report

**PEG:** Public, Educational, and Governmental

**PHI:** Protected Health Information

**PLAY:** People Lending Assistance for Youth – A fund that consists of private donations that assist with Frederick County youth participation in recreation activities.

**PPTRA:** Personal Property Tax Relief Act – State program

**PSAP:** Public Safety Answering Point

**QCEW:** Quarterly Census of Employment and Wages

**QSCB:** Qualified School Construction Bond

**RCRA:** Resource Conservation and Recovery Act

**RPZ:** Runway Protection Zone

**SAAA:** Shenandoah Area Agency on Aging

**S.C.B.A.:** Self Contained Breathing Apparatus

**SNAP:** Supplemental Nutrition Assistance Program

**SOL:** Standards of Learning

**SOQ:** Standards of Quality

**SRO:** School Resource Officer

**SSD:** Shawneeland Sanitary District

**STEM:** Science, Technology, Engineering, and Mathematics

**SWCD:** Soil and Water Conservation District

**TANF:** Temporary Assistance for Needy Families – State Program

**TOFA:** Taxiway Object Free Area

**USDA:** United States Department of Agriculture

**VASAP:** Virginia Alcohol Safety Action Program

**VCIN:** Virginia Criminal Information Network

**VDACS:** Virginia Department of Agriculture and Consumer Services

**VDEM:** Virginia Department of Emergency Management

**VDOT:** Virginia Department of Transportation

**VIEW:** Virginia Initiative for Employment, not Welfare

**VJCCCA:** Virginia Juvenile Community Crime Control Act

**VPSA:** Virginia Public School Authority was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities, and towns of the Commonwealth.

**WAN:** Wide Area Network

## **BUDGET GLOSSARY**

**Accrual Basis of Accounting:** Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

**Appropriation:** An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

**Assessed Valuation:** The value that is established for real or personal property for use as a basis for levying property taxes.

**Audit:** A formal explanation of an organization's or individual's accounts or financial situation.

**Balanced Budget:** A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.

**Basis of Budgeting:** The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.

**Bonded Debt:** That portion of the indebtedness represented by outstanding bonds.

**Budget:** A financial plan for a specified period of time (fiscal year) that includes an estimate of resources required, and an estimate of resources available to finance such a plan.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriation and available revenues.

**Budgeted Funds:** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget that is submitted for Board approval is composed of budgeted funds.

**Capital Outlay:** Expenditures for the acquisition of capital assets.

**Capital Projects:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Carry Forward Funds:** Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.

**Clearance Rates:** Cases that are closed (solved) during the calendar year.

**Constitutional Officers:** The offices or agencies directed by elected officials whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. Elected Officials include Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

**Delinquent Taxes:** Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

**Department:** A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

**Expenditure:** The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

**Fiduciary Fund:** Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.

**Fiscal Plan:** The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

**Fiscal Year:** The time period designated by the County signifying the beginning and ending period for recording financial transactions. Frederick County has specified July 1 to June 30 as its fiscal year.

**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Fund:** An accounting entity that has a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions, or limits. Seven commonly used funds in public accounting are: general fund, special revenue fund, debt service fund, capital project fund, enterprise fund, trust and agency fund, and internal service fund.

**Fund Balance:** The excess of assets over liabilities. A certain portion of fund balance is comprised of cash (asset). Having cash reserves allows the County to maintain cash flow since tax collections only occur at the middle and end of the fiscal year.

**Function:** a group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

**General Fund:** The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, parks and recreation, public works, social services, and general administration.



**General Obligation Bonds:** Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Governmental Funds:** The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation, and community development.

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**Intergovernmental Revenue:** Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to another department.

**Inventory:** A detailed listing of property currently held by the government.

**Leachate:** a solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.

**Line-Item Budget:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Literary Loans:** The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering, or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual:** Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.

**Non-Revenue:** Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds, and proceeds from the sale of bonds.

**Operating Budget:** A budget which applies to all outlays other than capital outlays.

**Operating Fund:** A fund restricted to a fiscal budget year.

**Performance Indicators:** A measure or gauge of an accomplishment or the effectiveness.

**Personal Property:** A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles,

motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment. Goods held by manufacturers, wholesalers, or retailers (inventory) are not included.

**Proffer:** An offer of cash or property. This usually refers to property, cash, or structural improvements offered by contractors in land development projects.

**Property Tax:** Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Proprietary Fund:** There are two types of proprietary funds: Enterprise Fund and Internal Service Fund. An enterprise fund accounts for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.

**Proration:** a system in which taxes are assessed proportionally during the year.

**Real Property:** Real estate, including land and improvements, classified for purposes of tax assessment.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Special Revenue Fund:** A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.

**Tax Rate:** The level of taxation stated in terms of either a dollar amount (i.e., \$0.61 per \$100 of assessed valuation) or a percentage of the value of the tax base (i.e., 5.3% sales tax).

**Tipping Fees:** The cost of using the landfill; generally levied on tonnage of solid waste.

**User Fees:** These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps, and animal adoption.