



**2022-2023
ANNUAL BUDGET
COUNTY of FREDERICK
VIRGINIA**



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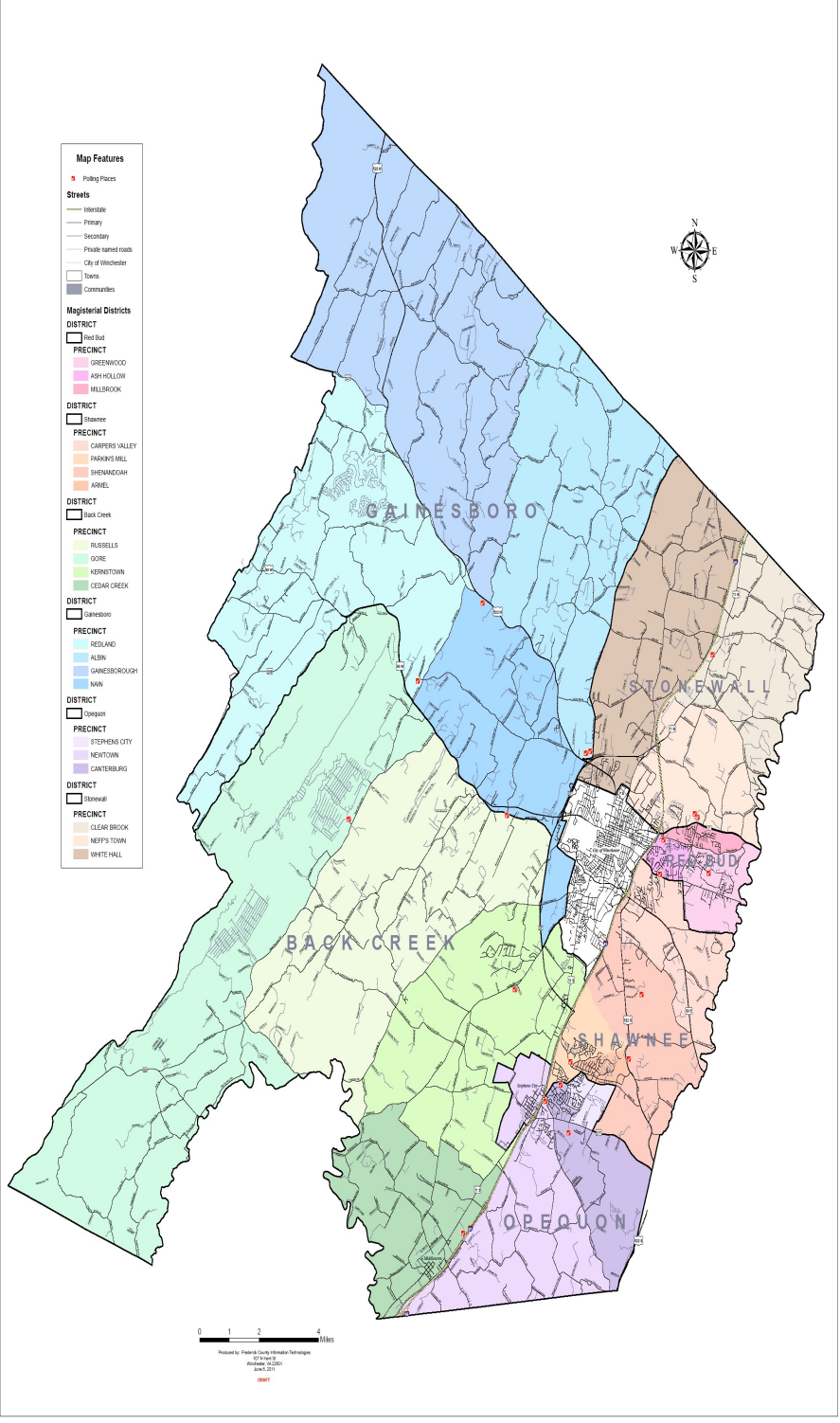
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FREDERICK COUNTY, VIRGINIA BOARD OF SUPERVISORS 2022-2023

Frederick County Magisterial Districts



Charles S. DeHaven
Chairman



J. Douglas McCarthy
*Vice-Chairman
Gainesboro*



Judith McCann-Slaughter
Stonewall



Blaine P. Dunn
Red Bud



Robert W. Wells
Opequon



Josh Ludwig
Shawnee



Shawn L. Graber
Back Creek

**FREDERICK COUNTY, VIRGINIA
OFFICIALS
2022-2023**

Michael L. Bollhoefer 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
 Stacy Herbaugh Interim 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
 Jennifer F. McVeigh..... Court Services Director
 Tamara Green Social Services Director
 Gail Rush Social Services Board Chair
 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 Chair
 Eric R. Lawrence Frederick Water Director
 Mark Sutphin..... Frederick County Extension Agent
 Richard M. Venskoske..... General Registrar
 Dr. John Lamanna Interim Superintendent of Schools
 Brandon H. Monk..... School Board Chair



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Frederick County
Virginia**

For the Fiscal Year Beginning

July 01, 2021

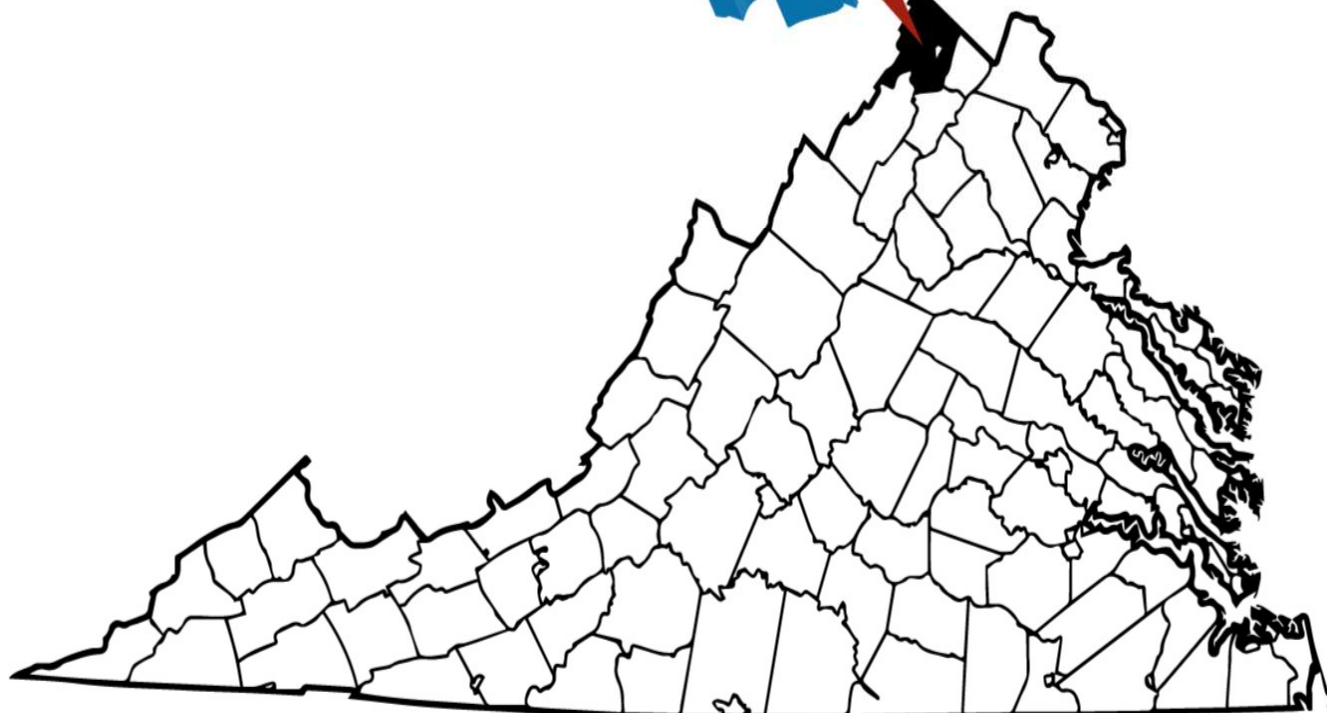
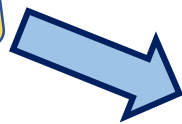
Christopher P. Morill

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, 2021. 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!



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<https://twitter.com/fredcova>



<https://www.youtube.com/frederickcountyva>



<https://www.instagram.com/vafredco/>

Budget Message



Old Frederick County Courthouse
Winchester, Virginia



July 1, 2022

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 2022-2023 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

FY 2023 Budget Highlights

A return to normalcy after several surges in the COVID-19 pandemic was realized at the beginning of the budget process. The previous year saw fewer meetings held with social distance and masking being a part of them. A typical schedule of budget work sessions, about one per week, started with the first work session being held on January 19.

Ongoing priorities for the General Fund include implementation of the compensation study, local transportation issues, and 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 offering competitive compensation, supporting student growth and success, and preserving facilities and transportation. New position requests for the General Fund totaled 32 and the school system requested 58 new positions.

Revenue projections looked quite favorable with NADA values and sales tax revenue on the rise. Total General Fund revenue growth is expected to be \$22.8 million. Of this amount, \$4.9 million is revenue growth in real estate, \$10.6 million in budgeted growth in personal property, and \$5.5 million are increases in other local taxes. The updated 50/50 split of increases in local tax revenue implemented last fiscal year between the General Fund and the Schools would have meant roughly \$10 million for each entity. The original request from the Schools was an additional \$4.6 million for School Operating and an additional \$1.3 million for School Capital. With this school request being less than anticipated, monies could be designated for a local Transportation Fund as a result of transportation/traffic congestion issues that have become a concern for several Board members. The Board has committed to providing yearly funding to this Transportation Fund to address ongoing transportation concerns. The Board, by majority vote, advertised the budget public hearing with current real estate and personal property tax rates. They also advertised the current \$5.9 million request from the Schools, \$4.6 million designated for transportation, and \$4 million allotted for implementation of the compensation study. After the public hearing, the majority of the Board agreed to reduce the personal property tax rate from \$4.86 to \$4.23. This rate reduction was to lessen the tax burden for County citizens due to the increased NADA values. The allocation to the School Operating was reduced by \$2.1 million and the \$1.3 million for School Capital was eliminated. These amounts, totaling \$3.4 million, were allocated to transportation, for a total of \$7.9 million being transferred from the General Fund to that fund.

The FY 2023 Adopted Budget totals \$425,905,680, an increase of \$54.6 million, or 14.7% compared to the FY 2022 Adopted Budget.

	FY 2022	FY 2023	Difference	
	Adopted	Adopted	\$	%
General Fund	\$92,259,101	\$103,015,187	\$10,756,086	11.65%
Regional Jail Fund	25,643,264	27,291,347	1,648,083	6.42%
Landfill Fund	11,263,660	13,179,495	1,915,835	17.00%
Old Dominion ASAP Fund	473,935	460,248	-13,687	-2.88%
Shawneeland Sanitary District Fund	981,768	939,882	-41,886	-4.26%
Airport Authority Operating Fund	2,023,033	2,428,858	405,825	20.06%
Lake Holiday Sanitary District Fund	779,998	781,823	1,825	0.23%
EMS Revenue Recovery Fund	1,984,041	2,209,014	224,973	11.33%
Economic Development Authority Fund	647,926	714,459	66,533	10.26%
County Transportation Projects Fund	0	8,851,758	8,851,758	100.00%
School Operating Fund	194,330,156	216,697,948	22,367,792	11.51%
School Capital Projects Fund	1,000,000	7,289,392	6,289,392	628.93%
School Nutrition Services Fund	7,827,466	10,059,529	2,232,063	28.51%
School Debt Service Fund	18,897,606	17,800,740	-1,096,866	-5.80%
School Private Purpose Fund	550,000	675,000	125,000	22.72%
School Textbook Fund	2,749,321	3,084,777	335,456	12.20%
NREP Operating/Textbook Funds	6,224,217	6,426,223	202,006	3.24%
Consolidated Services Fund	3,600,000	4,000,000	400,000	11.11%
Total	\$371,235,492	\$425,905,680	\$54,670,188	14.73%

Included in this budget are the following:

- 5% increase to health insurance premiums for county government employees
- Increase in VRS retirement rate
- Increased funding for regional library, health department, community services board and other outside agencies
- Increase in transfer to Children’s Services Act Fund
- New positions: Assessor, Planner, Parks Maintenance Technician, Environmental Inspector, Radio Technician, Firefighter/EMT, and DSS Fiscal Assistant Supervisor
- Increased funding to support school operations: 55 new positions directly serving students, a meaningful salary increase, and funding to mitigate learning loss and the spread of COVID-19
- Three new instructional positions for the Northwestern Regional Educational Programs to support students with significant special needs

Capital Funding

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

The School Capital Fund is supported by carry forward funds in the amount of \$2,000,000 plus projected state funds in the amount of \$5,289,392.

The following table outlines the General Fund capital items and the School Capital Project Fund purchases/improvements that are planned for FY 2023:

Capital Purchase/Project	Estimated Cost
General Fund:	
IBM Cloud for daily backups & high availability disaster recovery at Public Safety Building	\$57,108
DIVE Team vehicle – State Homeland Security Grant	500,000
Completion of upgrade NG9-1-1 compliance – partially funded by state monies	157,303
Abrams Creek Greenway Trail – Grant funded	508,915
Parks Equipment – reimbursed with school maintenance funds	78,850
Total General Fund	\$1,302,176
School System	
Continuing capital projects begun in FY 2022 but not completed by end of FY22	\$2,000,000
Building automation system replacements	2,000,000
Fire alarm replacement at Dowell J. Howard Center	170,000
Chiller and water heater replacement at Dowell J. Howard Center	350,000
Boiler/water heater replacements – NREP and Bass Hoover Elementary	700,000
Lighting replacement & technology wiring renovation – Apple Pie Ridge Elem.	641,150
Stadium bleacher replacement at James Wood Middle School	880,000
Reserve for roof replacement at Millbrook High School	548,242
Total School System	\$7,289,392

Competitive Salaries

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

Frederick County underwent a compensation study in FY 2021-2022 to be effective July 1, 2022. The primary objectives were to attract and retain qualified employees, to maintain a competitive position with surrounding jurisdictions, and to provide that salaries commensurate with assigned duties. To implement the compensation study results, the Board of Supervisors allocated \$4.5 million. This allowed for a 5% COLA for all employees, salary minimum adjustments, and equity adjustments for compression. Annual market research will be done to look at updating necessary salary ranges and to develop career development opportunities.

County health insurance premiums rose by five percent and this cost was absorbed by the County.

Staffing Needs

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

A work session with the Board and Fire and Rescue occurred in mid-July to discuss the merit of the requested positions and the long-term direction of that department. As a result of this work session, eight new firefighter positions were approved to be hired on January 1, 2023. A similar work session will be held with the Sheriff in August/September to discuss these same concerns.

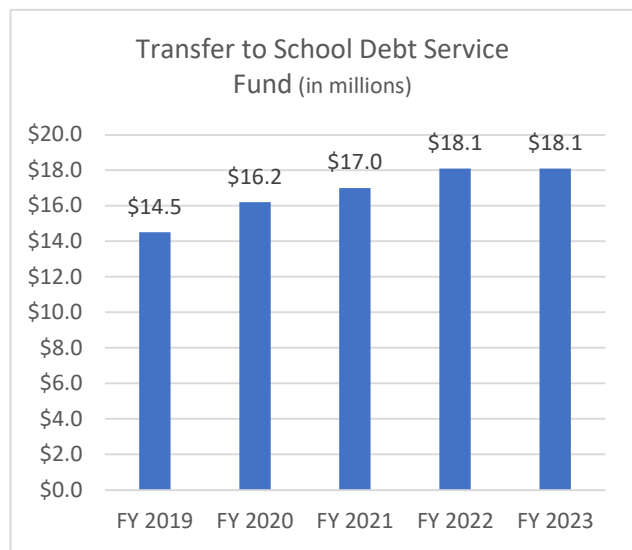
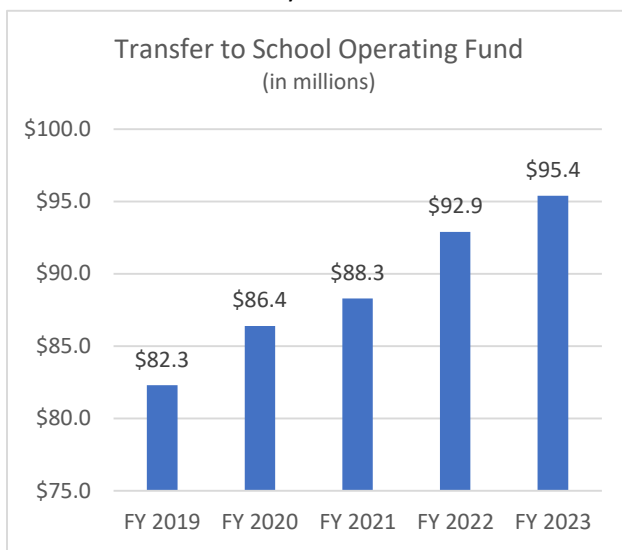
The following is a list of all new full-time positions approved in the FY 2023 budget:

Department	Position Title	# of Positions
General Fund:		
Assessor	Commissioner of the Revenue	1
Radio Technician	Public Safety Communications	1
Parks Maintenance Technician	Sherando Park	1
Planner I	Planning & Development	1
Environmental Inspector	Engineering	1
Fiscal Assistant Supervisor	Department of Social Services	1
Firefighter/EMT	Fire and Rescue	8
General Fund Total		14
School Operating Fund:		
School Instruction	Classroom Teachers & Assistant	54
Operations & Maintenance	Maintenance Technician	1
School Operating Fund Total		55
NREP Operating Fund:		
NREP	Classroom Teachers	3
NREP Operating Fund Total		3
Total Change in Full-Time Positions		72

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 \$2,561,870, or 2.8%. The local transfer from the General fund to the School Debt Service Fund remained constant.

The General Fund transfer to the School Operating Fund has increased by 15% 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 did not change due to no new projects being added to the debt load. 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.



James Wood High School addition and renovation project

Currently, two construction projects are underway:

- Indian Hollow Elementary School exterior wall remediation and HVAC replacement
- James Wood High School addition and renovation

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

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

Unfunded Requests/Delayed Goals and Initiatives

The FY 2022-2023 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

- Additional deputies requested by the Sheriff
- Numerous positions requested by Human Resources, Maintenance, Social Services, and Parks and Recreation
- Capital requests for various departments including replacement vehicles for the Sheriff's Office, repairs/updates to the County Administration Building, Old Charlestown Road Park development, Clearbrook Park playground replacement, expansion and upgrade to Double Toll Gate convenience site
- 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 school bus fleet replacement plan
- Full funding for competitive salaries for staff

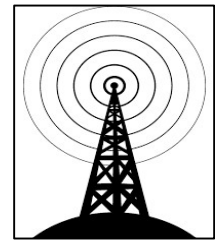
ARPA Funds

Frederick County received \$17,348,003 from the American Rescue Plan Act of 2021 (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to support the response and recovery from the COVID19 public health emergency. There are four separate eligible use categories: replace lost public sector revenue, respond to public health and negative economic impacts of the pandemic, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure.

Funds have been committed to three categories in Frederick County: provide premium pay, respond to public health impacts, and invest in broadband infrastructure. First, a one-time \$3,000 hazard bonus was paid to eligible county employees performing essential work during the pandemic. Secondly, under the category of responding to public health impacts, the County was able to partially fund the upgrade of an outdated and problematic emergency response radio system to support mission-critical public safety communications within the County. A compliant system will assist the Fire and Rescue and Sheriff's Departments in better preparing for and responding to the pandemic and future emergencies. Finally, in partnering with 8 localities in the region, a \$96 million grant was secured from the State of Virginia to provide broadband access to unserved locations. The County's matching contribution required to participate in the regional partnership was committed from ARPA-CSLFRF funds and will bring broadband service to over 40,000 unserved locations in Frederick County.

Working For The Future

A Public Safety Emergency Radio System Project is under way in Frederick County. In June 2019, the County was presented with a technical assessment of the existing public safety radio system which identified several issues that needed immediate attention. Following the assessment, the development of a Request for Proposals to replace the system was initiated and publicly issued in March 2020. Following evaluations and negotiations, the County awarded the contract to JVCKenwood/E.F. Johnson in August 2021. To date, the County has deployed approximately 200 Kenwood mobile and portable radios on the existing system to support gaps in Public Safety Communications, issued seven of the ten Notices to Proceed for tower site locations, and initiated surveys, title searches, and regulatory approvals at the sites. The overall budget for the project is \$22,043,601 which includes funding for the site acquisition and site work, radio infrastructure and construction, radio subscriber equipment, consultant, and contingency funds.



More than \$295 million in capital investment and 680 new jobs have been announced by Frederick County companies over the last three years (2019-2021). Businesses most frequently attribute their decision to invest in the County to its 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.

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, create a diverse business landscape. More than 1,900 businesses employ over 35,000 people.¹

Over the next decade, it is forecasted that nearly 8,000 new jobs will be created within Frederick County. An additional 17,000 positions are projected to become available due to employee retirements or exits from the workforce². Changing careers, or occupational transfer, will also create employment opportunities. Industry sectors anticipated to see the greatest employment demand overall include manufacturing, transportation and warehousing, retail trade, accommodation and food service, educational services, construction, and finance and insurance.

Well-known employers operate within Frederick County and are choosing to expand operations, including Evolve Stone, Kingspan Insulation, Monoflo, Geodis, Trex, and 84 Lumber, among others. Several of the County's most recent expansion announcements are within the building product manufacturing industry. In 2021, Evolve Stone announced it would invest \$1.25 million to increase capacity by adding a second production line, tripling its facility space, and creating 84 new jobs. Evolve manufactures the world's first artificial stone that is face nailed.

In 2022, Kingspan Insulation announced the construction of its second Frederick County manufacturing facility where it will produce high-demand, ultra-high energy efficient OPTIM-R[®] vacuum insulated panels. The project will incorporate multiple sustainability aspects, including replacement of all removed trees; the use of translucent wall panels to incorporate natural lighting and allow for reduced energy usage; the use of photovoltaic roofing for the maximum use of renewable energy toward the goal of net zero carbon emissions for all Winchester product facilities; and the use of recycled rainwater through a robust rainwater harvesting program.

Trex celebrated the grand opening of its second Frederick County manufacturing facility in 2021, where it produces high-performance, wood alternative decking and railing. Trex also announced it will construct its new global headquarters operation in Winchester, Frederick County's city center. 84 Lumber, a manufacturer of roof trusses and wall panels, also expanded its building components production facility.



Evolve Stone, artificial stone product



Kingspan Insulation's existing Frederick County facility

The Peterson Company broke ground on a new industrial complex, which will include up to 2 million square feet of M1 light industrial, building-ready pad sites. The complex will create opportunity for additional company investments and will be built on both sides of the future Renaissance Drive extension, a transportation improvement project connecting Route 11 with Shady Elm Road.

Collaborative efforts continue to further improve the County's transportation network, which includes multiple four-lane highways, access to the Virginia Inland Port, rail access, and general aviation services through Winchester Regional Airport (OKV). In 2021, Crossover Boulevard opened, providing an important new east-west connector spanning Interstate 81. The construction process has begun at Winchester

Regional Airport for a new terminal building, and a public-private partnership between the airport and TMG Construction will result in up to 32 new private aircraft hangars.

Additional infrastructure investment in the area includes Frederick Water's new Henry F. Sliwinski Water Treatment Plant, a \$32 million, fully automated facility capable of treating eight million gallons of water per day, and the opening of the replacement Robert E. Aylor Middle School.

A thriving business community, engaged citizenry, and recognized quality of life continue to draw attention from third parties:

- Winchester MSA – Best Performing Small Cities, Tier 2 – Milken Institute, 2022
- Winchester MSA – Top Metros Ranking, Populations Less Than 200,000 – Site Selection, 2021
- Navy Federal Credit Union – 100 Best Companies to Work For – FORTUNE, 2022
- Trex Company – America's Best Mid-Size Companies – Forbes, 2021
- Howard Shockey & Sons – Top 400 Contractors in the USA – Engineering News Record, 2021

The County's proximity to Northern Virginia, diverse career opportunities, and recognized livability continue to draw new residents to the area. The U.S. Census Bureau estimates Frederick County's 2021 population to be 93,717, and the Weldon Cooper Center for Public Service forecasts increases to 103,035 by 2030 (9.9% increase 2021-2030) and 117,383 by 2040 (13.94% increase 2030-2040). The housing industry has responded to local demand with 769 new residential permits issued in calendar year 2021.

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, are important to the County. Frederick County seeks to build upon the business-friendly approach residents and businesses are accustomed to, creating an environment where they can thrive. Economic and workforce development agencies, non-profits, businesses, and community partners are working together to ensure Frederick County remains a vibrant, fiscally sound place to live and work.

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,

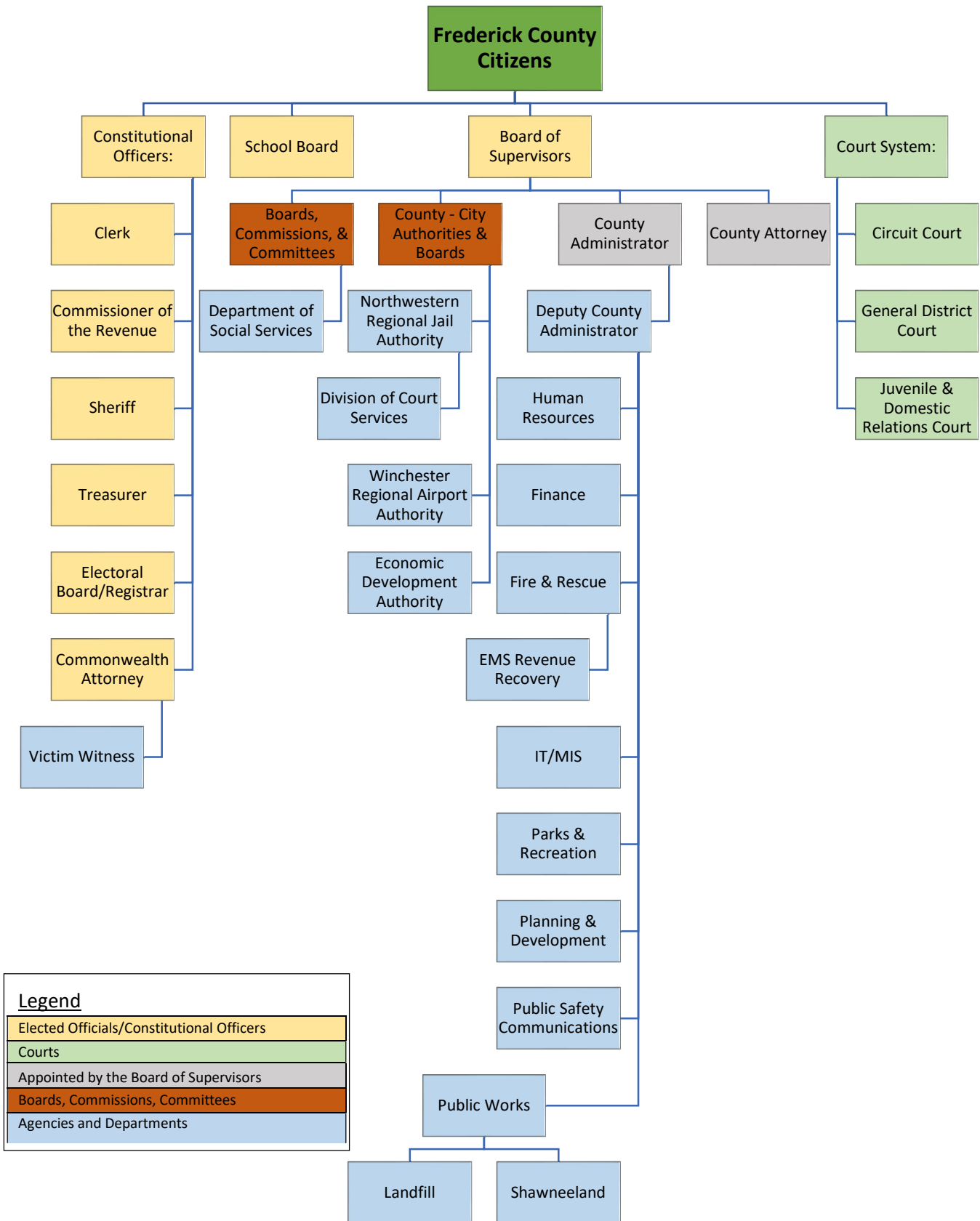


Michael L. Bollhoefer
County Administrator

¹ Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 20214Q

² [JobsEQ](#) 2021Q4

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 2022-2023 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 FY 2023 budget process showed signs of normalcy with a return to a regular schedule of weekly to bi-weekly budget work sessions beginning on January 19. This first meeting consisted of an initial overview of the General Fund budget request. This overview revealed that local revenues increased by \$22.8 million: \$4.9 million in real estate tax revenue growth, \$10.6 million in personal property tax growth, and \$5.5 million in local tax growth that includes sales tax and business and professional occupation license taxes. Program/department specific revenue increased by \$1 million and that includes state revenue and grants, permits, fees, and parks charges. At this meeting, Board members expressed a desire to reserve monies for transportation related issues. Traffic and road issues are becoming a major concern due to an increasing population within Frederick County and an aging infrastructure. General Fund requests also consisted of 32 new positions, including ten for the Sheriff and eight for Fire & Rescue, and over \$10 million in capital requests. A compensation study was conducted in the fall of 2021 and the implementation of that study was also included in the General Fund budget at a cost of \$4 million.

The School Board requested \$5.9 million in additional funds from the County, \$4.6 million for the School Operating Fund and \$1.3 million for the School Capital Fund. In past years, the increase in local tax revenues is split between the General Fund and the Schools. Last year, that split was revised to 50% to each entity. The local tax revenue illustrated above equates to roughly \$10 million each. Since the School Board was only requesting an additional \$5.9 million from the General Fund, this meant that allocating funding for local transportation could be a reality. The Board of Supervisors decided by majority vote to advertise the budget Public Hearing with the current \$0.61 real estate tax rate and the current \$4.86 personal property tax rate. For the General Fund, this share of the revenue growth as well as General Fund program specific revenue would provide implementation of the compensation study, funding for transportation reserve, funding for various new positions, health insurance and VRS premium increases, Adult Detention Center funding increase, IT security upgrades and virus protections, and increases in overtime, part-time, and gasoline charges. Funding for School Operating was advertised with a total increase of \$24.6 million, which included an additional \$4.6 million from the General Fund and School Capital was advertised with a total increase of \$8.4 million, which included an additional \$1.3 million from the General Fund.

After the public hearing, the Board of Supervisors decided by majority vote to reduce the personal property tax rate from \$4.86 to \$4.23 to lessen the tax burden for County citizens due to the increased NADA values on passenger vehicles. It was also decided to adjust the General Fund transfer to the School

Operating Fund to \$95.4 million, a reduction of \$2.1 million. The General Fund transfer of \$1.3 million to the School Capital Fund was also eliminated. These two amounts, totaling \$3.4 million, were added to the General Fund transfer to the newly created County Transportation Fund.

The Board of Supervisors adopted the FY 2023 budget, excluding the School Operating Fund, on April 13, 2022. The FY 2023 School Operating Fund was adopted on June 8, 2022.

Changes in General Fund Revenue

Here are how the budgeted revenues for the General Fund changed from FY 2022 to FY 2023:

Category	FY 2022	FY 2023	Difference
General Property Taxes	\$144,622,216	\$160,030,000	\$15,407,784
Other Local Taxes	43,418,479	48,934,660	5,516,181
Permits/Privilege Fees	2,152,505	2,146,385	-6,120
Fines/Forfeitures	262,000	292,000	30,000
Use of Money/Property	358,477	450,018	91,541
Charges for Services	3,740,882	4,252,660	511,778
Misc. Revenues	180,589	190,200	9,611
Recovered Costs	1,935,197	2,143,249	208,052
State	12,996,453	14,093,637	1,087,184
Federal	40,000	0	-40,000
Total	\$209,706,798	\$232,532,809	\$22,826,011

General Property Taxes and Other Local Taxes increased by \$20,923,965 as a result of economic growth in real estate taxes, increases in NADA values for passenger vehicles, and an increase in sales tax revenue. 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 \$4.23.

Charges for Services increased due to an increase in Parks and Recreation Fees. These projected fees were reduced during the height of the COVID-19 pandemic and are now coming back to pre-pandemic levels.

The increase in state revenue can be tied to state grants for the Sheriff's Office and to Public Assistance Grants for the Department of Social Services.

Changes in School Operating Revenue

The FY 2023 School Operating Fund budget increased by \$22,508,740. The increase in available revenue is primarily due to more funding from the state and federal government compared to FY 2022. Increased revenues for the school division include \$11.6 million from the state, \$8.4 million from the federal government, and \$2.5 million from the County and local miscellaneous sources.

Revenue increases support School Board FY 2023 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 54 new teaching and instructional assistant positions directly supporting students from diverse backgrounds supports this goal. New positions focus on instruction, class size, diversity, and social-emotional supports.
- **Compensation packages (salaries, benefits, and professional learning) that enable the recruitment and retention of high quality staff.** Additional funding from the state provides a five percent salary increase for staff.

- **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 and facility asset replacement as listed in the Capital Asset Plan (CAP). Funding also provides for an additional preventive maintenance technician. Further, funding provides for four replacement schools buses. Based on FCPS fleet size, FCPS should have recurring operating funds to replace 13 buses annually.

Changes in General Fund Expenditures

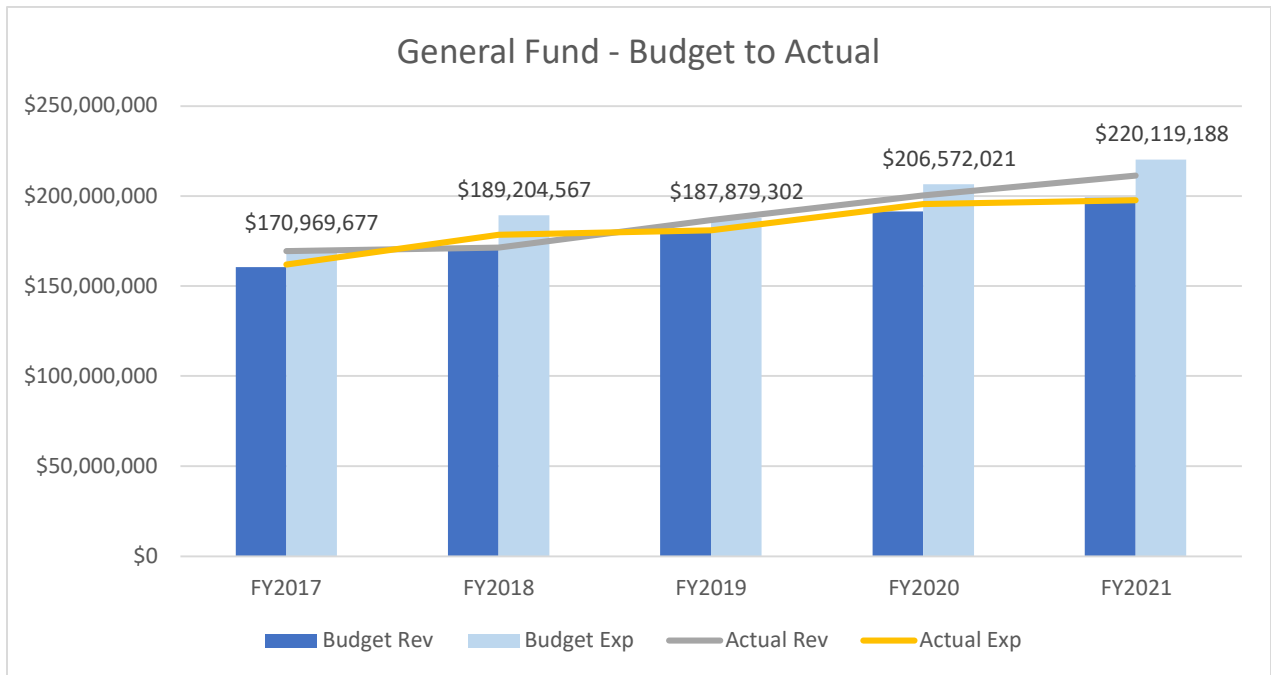
Original General Fund expenditure requests submitted by departments as well as the transfer requests from the school system for FY 2022 were \$29 million above the FY 2022 approved General Fund budget. After many budget work sessions, and knowing what the projected revenues were going to be, the General Fund expenditures were finalized by category as follows:

Function	FY 22 Approved	FY 23 Approved	Difference
General Government	\$14,628,749	\$16,330,550	\$1,701,801
Judicial Administration	3,127,569	3,338,128	210,559
Public Safety	46,496,375	51,415,029	4,918,654
Public Works	6,286,031	6,760,245	474,214
Health/Welfare	11,733,794	12,484,326	750,532
Parks/Cultural/Comm. College	8,314,770	9,279,278	964,508
Community Development	2,260,163	2,450,591	190,428
School Operating/Debt Transfers	110,968,465	113,530,335	2,561,870
Non-Departmental	5,890,882	16,944,327	11,053,445
Total	\$209,706,798	\$232,532,809	\$22,826,011

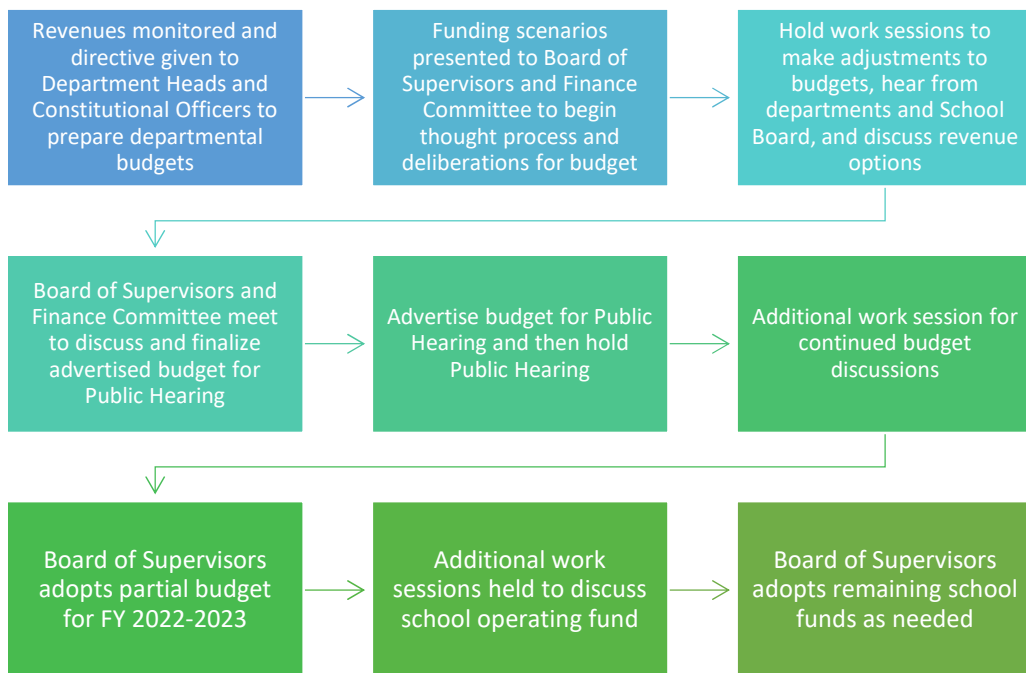
A breakdown of the key elements included in the General Fund adopted budget are:

- The School System received an additional \$2.56 million for school operating. The School Debt transfer was able to be maintained with no increase due to no additions to the current debt load.
- Funding of \$4.5 million for the implementation of the compensation study. This allowed for a 5% COLA for all employees, salary minimum adjustments, and equity adjustments for compression.
- Funding of \$7.9 million for a County Transportation reserve. This fund will be reserved for addressing ongoing transportation concerns in Frederick County.
- New positions have been included for the Commissioner of the Revenue, Engineering, Public Safety Communications, Parks & Recreation, Planning & Development, and the Department of Social Services.
- The Fire and Rescue Department received eight Firefighter/EMT’s and related equipment. The Firefighter positions will be hired mid-year and will assist with decreasing response time within 1st due areas, increase staffing at the busiest stations, address safety concerns due to understaffing, as well as address coverage issues due to vacation, sick, injury/FMLA, and training leave.
- Increased funding for the regional library, health department, Northwestern Community Services, Children’s Services Act, and Property Tax Relief for Elderly/Handicapped/Disabled Veterans.
- Inclusion of IT security upgrades and computer virus protection.

This chart 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 2022-2023	
October 20, 2021	Budget information available to departments and requests sent to outside agencies
November 30, 2021	Budget requests from departments and outside agencies due to the Finance Department
January 19, 2022	Budget Work Session: Discussion of revenue growth and use
January 26, 2022	Budget Work Session: Discussed public safety needs, area growth, and transportation needs
February 9, 2022	Budget Work Session: The Sheriff, Fire & Rescue Chief, Director of DSS, and the Public Safety Communications Director answered questions regarding their departmental budgets and new position requests
February 16, 2022	Budget Work Session: Presentation of salary survey conducted by consultant
February 23, 2022	Budget Work Session: Discussion of budget funding scenarios
March 2, 2022	Budget Work Session: Final work session before Public Hearing; majority of Board agreed to advertise budget with current real estate and personal property tax rates
March 15, 2022	Budget Public Hearing advertised in The Winchester Star
March 23, 2022	Public Hearing: FY 2022-2023 Proposed Budget
March 30, 2022	Budget Work Session: Presentation by Commissioner of the Revenue regarding personal property tax rate; By consensus, Board agreed to reduce personal property tax rate to \$4.23
April 6, 2022	Budget Work Session: Confirmation of personal property tax rate; desire to meet with Sheriff and Fire & Rescue Chief to discuss positions and future of both departments
April 13, 2022	Adoption of FY 2022-2023 Budget, except for school operating fund
June 8, 2022	Special Board Meeting: Motion passed by majority of Board to adopt all but three categories of school operating budget
June 15, 2022	Special Board Meeting: Motion passed by majority of Board to appropriate 25% of the funds for the remaining three categories in the school operating budget
July 1, 2022	Beginning of Fiscal Year 2022-2023
July 13, 2022	Special Board Meeting: Motion passed by majority of Board to appropriate remaining 75% of the funds for the remaining three categories in the school operating budget

Ten Year Budget Comparison

Fund	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
General	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	103,015,187
Regional Jail	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	27,291,347
Landfill	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	13,179,495
Old Dominion ASAP	600,489	579,572	620,639	704,994	651,446	562,348	576,649	591,882	473,935	460,248
Shawneeland	849,550	1,099,747	811,026	942,848	957,660	1,085,091	1,295,215	1,146,023	981,768	939,882
Airport Operating	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	2,428,858
CDA	0	525,256	0	0	0	0	0	0	0	0
Lake Holiday	1,120,326	800,570	800,570	779,098	779,998	779,998	779,998	779,998	779,998	781,823
EMS Revenue Recovery	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	2,209,014
EDA	0	0	573,198	577,495	606,820	603,483	631,802	640,351	647,926	714,459
County Transportation	0	0	0	0	0	0	0	0	0	8,851,758
County Capital	0	0	0	0	0	0	3,000,000	0	0	0
School Operating	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	216,697,948
School Capital	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	7,289,392
School Debt Service	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	17,800,740
School Nutrition	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	10,059,529
School Private Purpose	15,950	49,850	75,000	75,000	75,000	300,000	300,000	500,000	550,000	675,000
School Textbook	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	3,084,777
NREP	4,844,862	5,103,650	5,274,238	5,386,744	5,576,899	5,556,659	6,025,540	6,241,913	6,224,217	6,426,223
Consolidated Services	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	4,000,000
Total	247,672,864	264,547,162	275,884,614	291,589,733	314,969,325	320,687,441	343,508,674	349,854,336	371,235,492	425,905,680

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 2023 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 2023 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

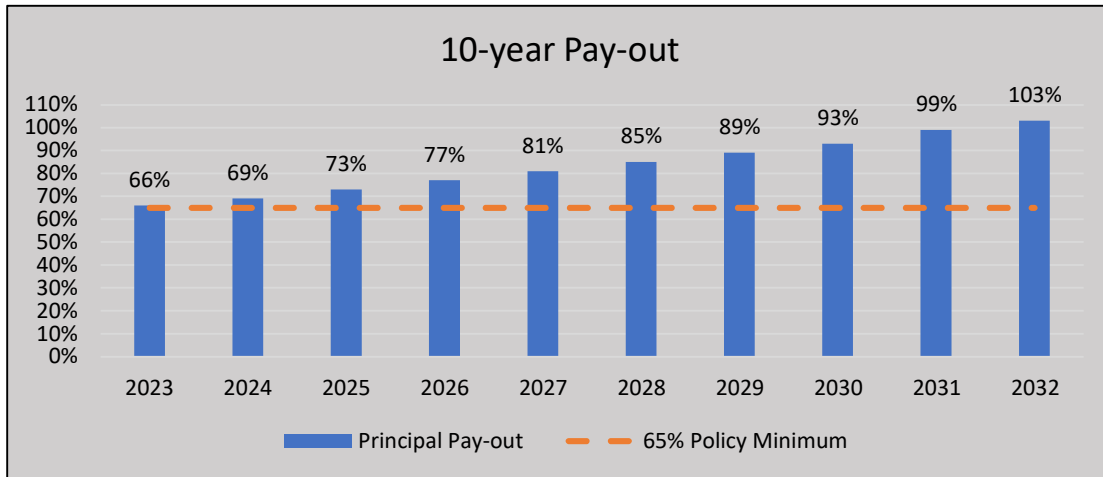
- Disbursement, collection, and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are 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:

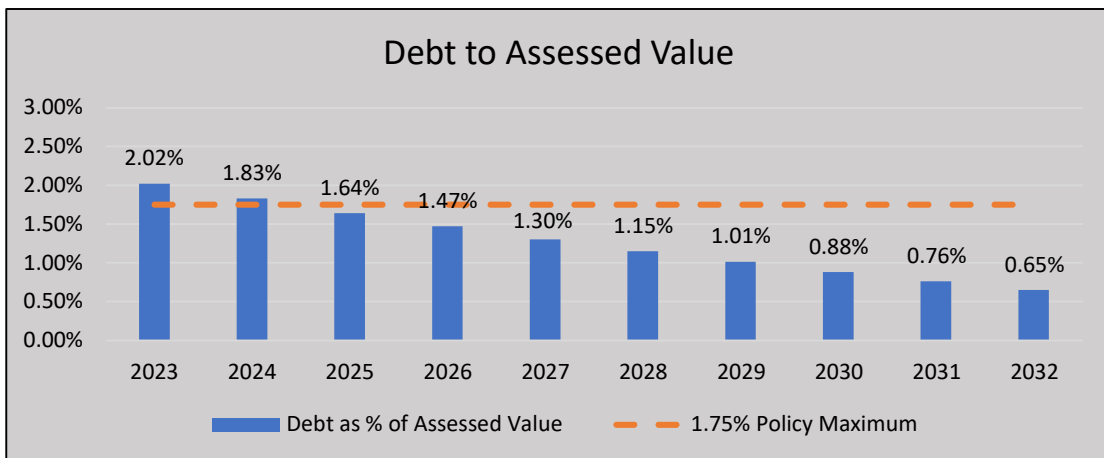
1. Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.

The following graph indicates that the 10-year Pay-out is within the Board's fiscal policy guidelines.



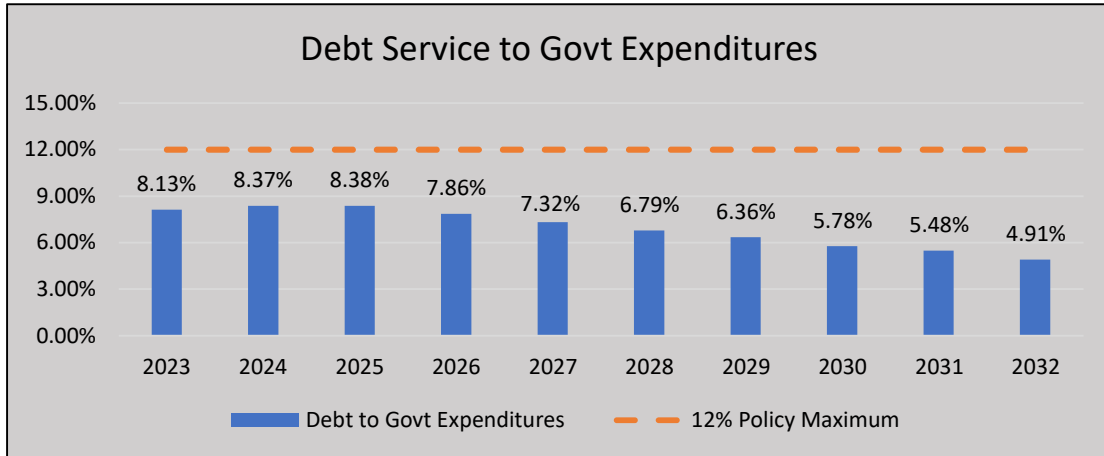
2. Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.

While the last two school capital projects (Indian Hollow Elementary and James Wood High improvements/renovations) resulted in the percentage exceeding the range, therefore, not within the Board's fiscal policy guidelines, the upcoming 2023 reassessment numbers should result in the percentage being closer to the policy range.



- 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.

The following graph indicates that debt service to government expenditures is within the Board’s fiscal policy guidelines.



The County budgets debt payments in the General Fund, the Enterprise Funds, and the School Debt Service Fund. The School Debt Service Fund accumulates resources, mostly from the General Fund, to pay for school construction/renovation costs that require the payment of long-term debt.

The County complies with all requirements of the Public Finance Act as set forth in Title 15.2, Chapter 26 of the Code of Virginia and with any other legal requirements regarding the issuance of bonds or its debt issuing authorities.

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, 2021:

	Balance July 1, 2020	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2021	Amounts Due Within One Year
Primary Government:					
Governmental Activities:					
Lease revenue bonds	\$20,596,250	--	\$1,040,000	\$19,556,250	\$1,095,000
Premium on lease revenue bonds	1,062,628	--	120,377	942,251	114,072
Total lease revenue bonds	21,658,878	--	1,160,377	20,498,550	1,209,072
Local financing leases	6,505,000	--	280,000	6,225,000	295,000
Premium on financing leases	471,127	--	54,583	416,544	51,870
Total local financing leases	6,976,127	--	334,583	6,641,544	346,870
County General obligation bonds:					
Library	675,074	--	328,561	346,513	346,513
School General obligation bonds:					
School	135,356,268	20,325,000	12,078,540	143,602,728	13,016,944
Add deferred amount for issuance premiums	8,411,845	3,167,157	1,148,997	10,430,005	1,364,287
Total School General obligation bonds	143,768,113	23,492,157	13,227,537	154,032,733	14,381,231
Intergovernmental loans	1,480,526	--	96,692	1,383,834	99,555
Claims	1,230,279	11,685,509	11,839,588	1,076,200	1,076,200
Capital Leases	440,181	--	213,550	226,631	113,706
Net Pension liability	14,436,259	15,429,861	6,727,942	23,138,178	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	50,789,973	10,247,486	691,304	60,346,155	--
Net VRS Group Life OPEB liability	2,261,546	769,476	642,828	2,388,194	--
Total net OPEB liability	53,051,519	11,016,962	1,334,132	62,734,439	--
Compensated absences	4,695,808	3,456,625	3,287,066	4,865,367	3,405,757
Total governmental activities	\$248,412,764	\$65,081,114	\$38,550,028	\$274,943,850	\$20,978,904
Business-Type Activities:					
Compensated absences	\$195,919	\$140,552	\$137,143	\$199,328	\$139,530
Net Pension liability	562,094	582,646	257,876	886,864	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	2,588,290	522,219	35,229	3,075,280	--
Net VRS Group Life OPEB liability	86,073	31,940	25,029	92,984	--
Total net OPEB liability	2,674,363	554,159	60,258	3,168,264	--
Landfill remediation costs	14,012,177	332,479	--	14,344,656	--
Total business-type activities	\$17,444,553	\$1,609,836	\$455,277	\$18,599,112	\$139,530

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
2022	\$13,363,457	\$5,858,439	\$113,706	\$6,385
2023	12,330,784	5,242,302	112,925	2,921
2024	11,510,000	4,684,635	--	--
2025	10,580,000	4,169,673	--	--
2026	9,725,000	3,704,176	--	--
2027-2031	40,145,000	12,786,447	--	--
2032-2036	30,285,000	4,643,401	--	--
2037-2041	15,565,000	935,355	--	--
2042-2046	445,000	4,561	--	--
Total	\$143,949,241	\$42,029,041	\$226,631	\$9,306

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
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	1,337,500	647,835	89,910	24,587	360,000	193,044
2027-2031	7,750,000	2,206,436	482,355	88,797	2,065,000	696,393
2032-2036	5,742,500	657,599	431,326	26,760	2,525,000	246,947
2037-2041	--	--	--	--	--	--
Total	\$19,556,250	\$6,738,761	\$1,383,834	\$248,422	\$6,225,000	\$2,076,625

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. Frederick County's current Moody's bond rating is Aa2. 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)
2012	\$145,019,085	1.57%	\$1,807
2013	138,713,598	1.48%	1,702
2014	137,471,379	1.45%	1,662
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%	1,818
2020	173,078,192	1.30%	1,893
2021	181,519,291	1.31%	1,952

(1) Population data can be found in the Demographics Statistics Table on page 102

(2) See the Assessed Valuation of All Taxable Property Table on page 100

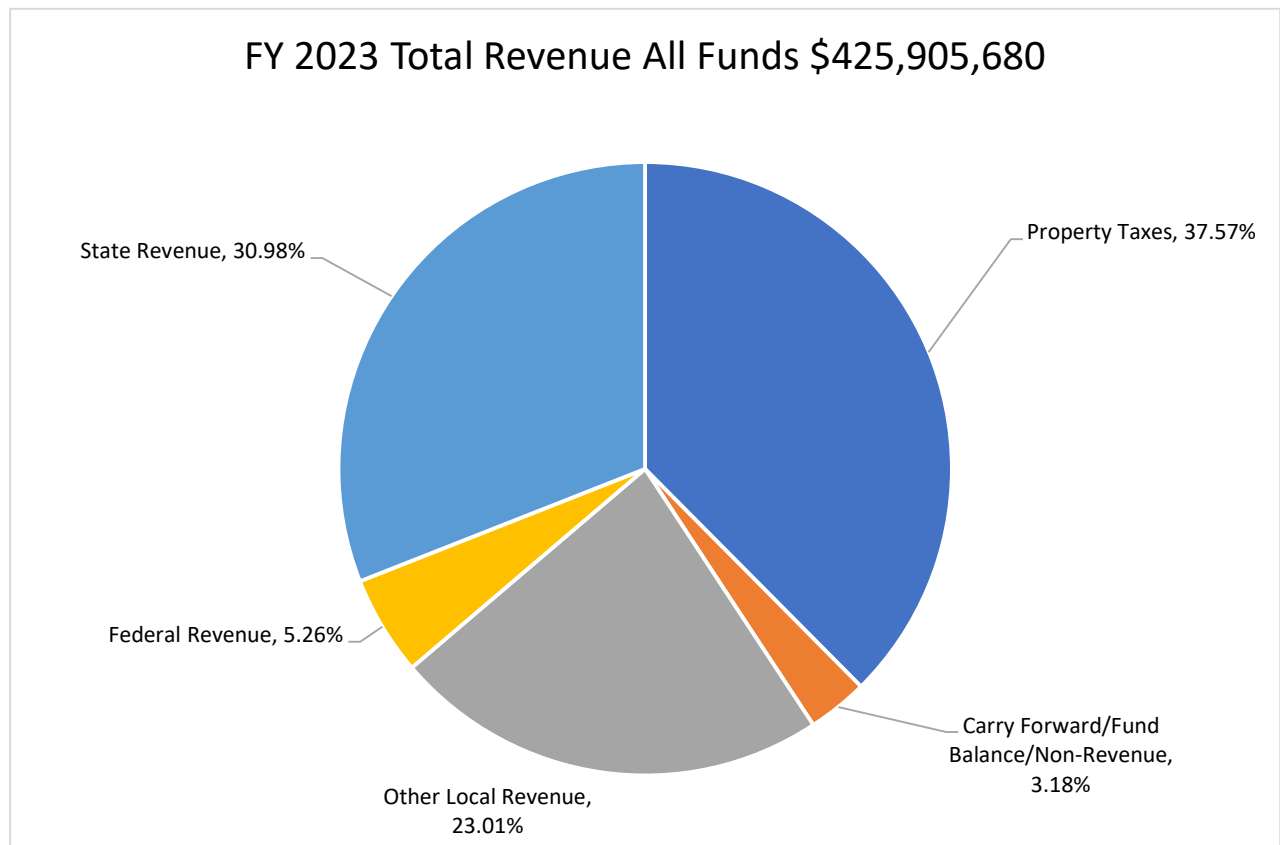
(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and local financing lease

**Statement of Long-Term School Indebtedness
Year Ending June 30, 2022**

School VPSA	Authorized And Issued	Payments Thru June 2021	Balance July 1 2021	Incurred During 2021-22	Total Balance & Incurred	Principal Paid During 2021-22	Outstanding June 30 2022
Millbrook/Evendale/Byrd MS	16,800,000	15,960,000	840,000		840,000	840,000	0
Millbrook High School	6,150,000	5,845,000	305,000		305,000	305,000	0
MHS/JWMS Renovation	8,385,000	7,555,000	830,000		830,000	415,000	415,000
MHS, JWMS, Byrd Middle School	3,315,000	2,985,000	330,000		330,000	165,000	165,000
Millbrook High School	3,782,296	3,354,568	427,728		427,728	211,944	215,784
MHS, JWMS	12,655,000	10,765,000	1,890,000		1,890,000	630,000	1,260,000
Byrd Middle School	5,980,000	5,095,000	885,000		885,000	295,000	590,000
Byrd MS, Evendale Elementary	8,580,000	6,880,000	1,700,000		1,700,000	425,000	1,275,000
Byrd MS, Evendale Elementary	8,550,000	6,850,000	1,700,000		1,700,000	425,000	1,275,000
Byrd MS, Evendale Elementary	5,995,000	4,500,000	1,495,000		1,495,000	300,000	1,195,000
Evendale Elementary	5,685,000	4,275,000	1,410,000		1,410,000	285,000	1,125,000
Evendale, Gainesboro Replace.	6,305,000	4,415,000	1,890,000		1,890,000	315,000	1,575,000
Gainesboro Elem. Replacement	5,830,000	4,090,000	1,740,000		1,740,000	290,000	1,450,000
Gainesboro Elem. Replacement	4,370,000	2,860,000	1,510,000		1,510,000	220,000	1,290,000
Greenwood Mill Elementary	3,800,000	2,470,000	1,330,000		1,330,000	190,000	1,140,000
Greenwood, Trans, APR, FCMS	13,450,000	8,090,000	5,360,000		5,360,000	670,000	4,690,000
Greenwood Mill Elementary	5,720,000	3,440,000	2,280,000		2,280,000	285,000	1,995,000
Transportation	7,975,000	3,600,000	4,375,000		4,375,000	400,000	3,975,000
Transportation	7,000,000	3,300,000	3,700,000		3,700,000	370,000	3,330,000
Elem Add/4 th HS/FCMS	4,435,000	1,795,000	2,640,000		2,640,000	220,000	2,420,000
Elem Additions/FCMS	5,025,000	1,770,000	3,255,000		3,255,000	250,000	3,005,000
FCMS/4 th High School	4,390,000	1,320,000	3,070,000		3,070,000	220,000	2,850,000
FCMS	13,375,000	4,015,000	9,360,000		9,360,000	670,000	8,690,000
FCMS	18,535,000	4,650,000	13,885,000		13,885,000	930,000	12,955,000
FCMS	8,100,000	1,620,000	6,480,000		6,480,000	405,000	6,075,000
Jordan Springs Elementary	6,320,000	640,000	5,680,000		5,680,000	320,000	5,360,000
Jordan Springs Elementary	10,035,000	1,010,000	9,025,000		9,025,000	505,000	8,520,000
Robert E. Aylor Middle Replace.	3,720,000	380,000	3,340,000		3,340,000	190,000	3,150,000
Jordan Springs Elementary	7,220,000	365,000	6,855,000		6,855,000	365,000	6,490,000
Robert E. Aylor Middle Replace.	4,100,000	205,000	3,895,000		3,895,000	205,000	3,690,000
Jordan Springs Elementary	810,000	45,000	765,000		765,000	45,000	720,000
Robert E. Aylor Middle Replace.	14,245,000	715,000	13,530,000		13,530,000	715,000	12,815,000
Robert E. Aylor Middle Replace.	7,500,000	0	7,500,000		7,500,000	375,000	7,125,000
Robert E. Aylor Middle Replace.	11,420,000	0	11,420,000		11,420,000	565,000	10,855,000
Robert E. Aylor Middle Replace.	870,000	0	870,000		870,000		870,000
Indian Hollow Elementary	5,055,000	0	5,055,000		5,055,000		5,055,000
James Wood High	3,140,000	0	3,140,000		3,140,000		3,140,000
James Wood High				7,910,000	7,910,000		7,910,000
TOTAL	\$268,622,296	\$124,859,568	\$143,762,728	\$7,910,000	\$151,672,728	\$13,016,944	\$138,655,784

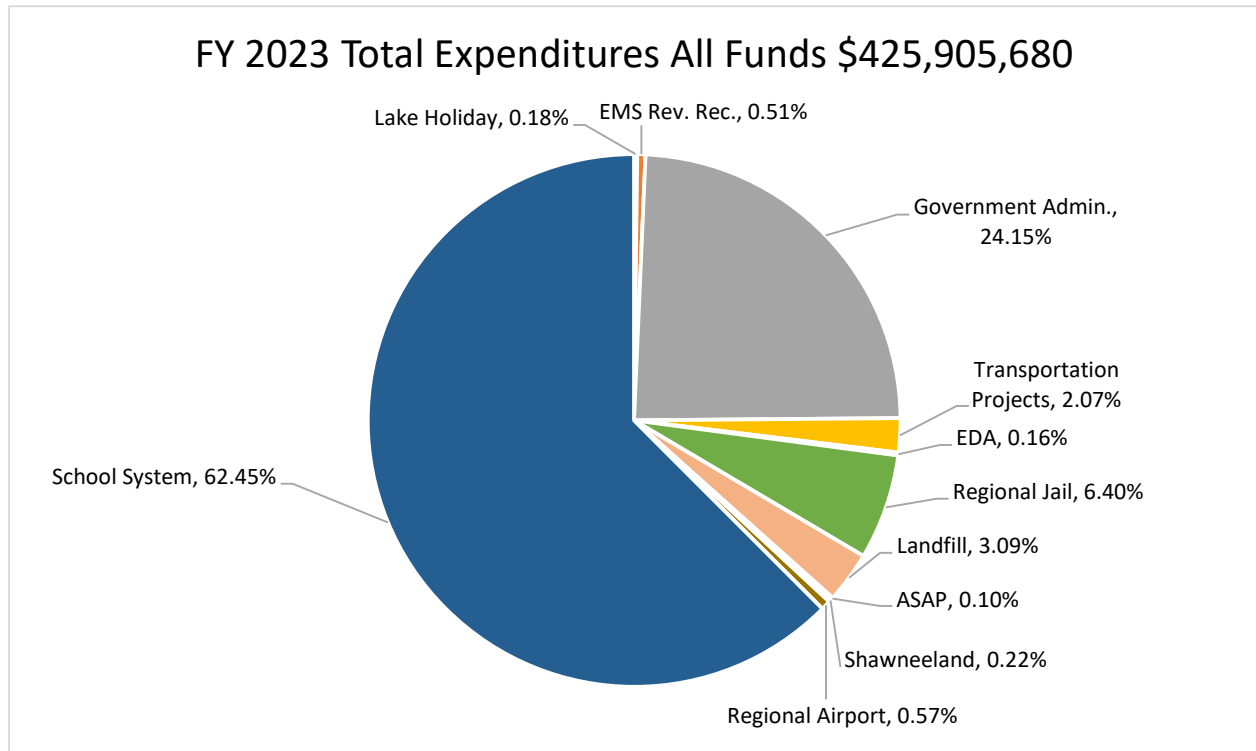
TOTAL REVENUES ALL FUNDS

	2020-21 Budgeted	2020-21 Actual	2021-22 Budgeted	2022-23 Adopted	% of Total
Local Revenue					
Property Taxes	\$135,657,816	\$142,328,347	\$144,622,216	\$160,030,000	37.57%
Other Local Revenue – Charges/Fees/Permits	72,572,592	86,256,401	75,835,489	84,465,717	19.83%
Other Local Revenue – School Funds – Fees/Charges	13,355,078	8,598,309	13,262,800	13,515,126	3.18%
Subtotal	221,585,486	237,183,057	233,720,505	258,010,843	60.58%
State Revenue					
General Fund	12,383,359	11,665,869	12,996,453	14,093,637	3.31%
School Funds	88,255,559	86,705,711	92,229,644	109,255,857	25.65%
Other Funds	7,656,483	7,919,076	8,329,576	8,614,386	2.02%
Subtotal	108,295,401	106,290,656	113,555,673	131,963,880	30.98%
Federal Revenue					
General Fund	0	120,520	40,000	0	0.00%
School Funds	8,758,224	11,501,568	13,994,186	22,408,113	5.26%
Other Funds	0	70,045	0	0	0.00%
Subtotal	8,758,224	11,692,133	14,034,186	22,408,113	5.26%
Carry Forward/Fund Balance/Non-Rev					
General Fund	3,715,900	156,555	0	0	0.00%
School Funds	4,342,860	1,692,400	4,723,671	8,192,061	1.93%
Other Funds	3,156,465	908,197	5,201,457	5,330,783	1.25%
Subtotal	11,215,225	2,757,152	9,925,128	13,522,844	3.18%
Total Revenues	\$349,854,336	\$357,922,998	\$371,235,492	\$425,905,680	100.00%



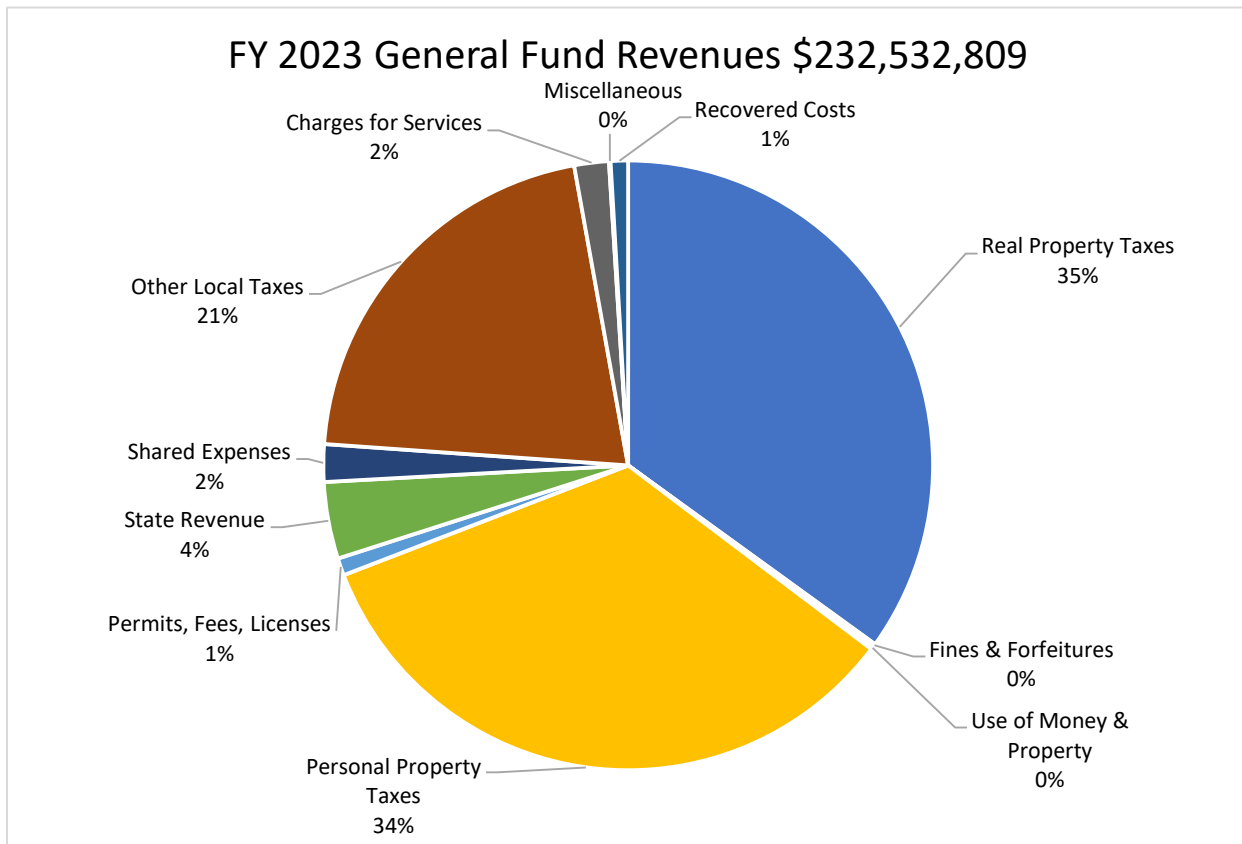
TOTAL EXPENDITURES ALL FUNDS

	2020-21 Budgeted	2020-21 Actual	2021-22 Budgeted	2022-23 Adopted	% of Total
General Government					
Administration	\$13,941,059	\$13,929,236	\$14,560,261	\$16,274,300	3.82%
Judicial Administration	3,103,341	2,789,735	3,127,569	3,338,128	0.78%
Public Safety	37,219,547	37,562,378	40,707,507	44,156,276	10.36%
Public Works	5,770,828	6,031,607	6,286,031	6,760,245	1.58%
Health/Welfare	11,203,633	10,125,049	11,733,794	12,484,326	2.93%
Community College	81,308	81,308	81,308	92,045	0.02%
Parks, Recreation, & Cultural	7,465,479	6,244,233	8,233,462	9,187,233	2.15%
Community Development	1,619,424	1,547,265	1,638,287	1,762,182	0.41%
Miscellaneous	5,295,897	13,033,786	5,890,882	8,960,452	2.10%
Subtotal	85,700,516	91,344,597	92,259,101	103,015,187	24.15%
Other Funds					
Regional Jail	23,754,912	23,052,609	25,643,264	27,291,347	6.40%
Landfill	9,647,354	7,591,206	11,263,660	13,179,495	3.09%
Old Dominion ASAP	591,882	468,397	473,935	460,248	0.10%
Shawneeland Sanitary District	1,146,023	920,482	981,768	939,882	0.22%
Winchester Regional Airport	1,904,997	1,988,917	2,023,033	2,428,858	0.57%
Lake Holiday Sanitary District	779,998	740,483	779,998	781,823	0.18%
EMS Revenue Recovery	1,867,217	2,105,211	1,984,041	2,209,014	0.51%
Economic Development Authority	640,351	637,623	647,926	714,459	0.16%
County Transportation Projects	0	0	0	8,851,758	2.07%
Subtotal	40,332,734	37,504,928	43,797,625	56,856,884	13.30%
School System					
School Funds	205,863,854	198,290,409	216,281,160	248,232,869	58.28%
Debt Service Fund	17,957,232	17,823,711	18,897,606	17,800,740	4.17%
Subtotal	223,821,086	216,114,120	235,178,766	266,033,609	62.45%
Total Expenditures	\$349,854,336	\$344,963,645	\$371,235,492	\$425,905,680	100.00%



GENERAL FUND REVENUES

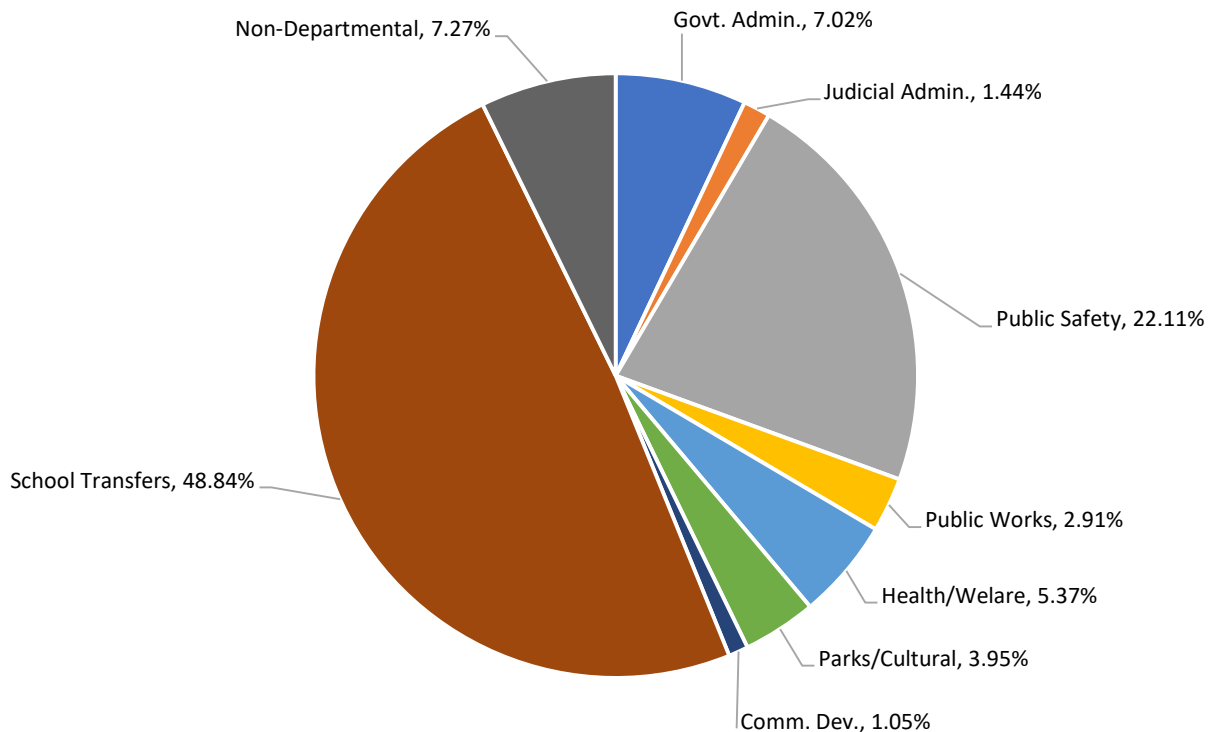
Category	2020-21 Adopted	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	% of Total
Real Property Taxes	\$69,917,816	\$74,386,595	\$76,580,616	\$81,330,000	34.98%
Personal Property Taxes	65,740,000	67,941,752	68,041,600	78,700,000	33.84%
Other Local Taxes	39,705,976	44,626,520	43,418,479	48,934,660	21.04%
Permits, Fees, and Licenses	2,266,235	2,424,418	2,152,505	2,146,385	0.92%
Fines and Forfeitures	342,000	199,394	262,000	292,000	0.13%
Revenue from Use of Money & Property	1,375,439	3,125,173	358,477	450,018	0.19%
Charges for Services	3,498,694	2,411,670	3,740,882	4,252,660	1.83%
Miscellaneous	181,754	464,562	180,589	190,200	0.08%
Recovered Costs	1,910,958	8,842,270	1,935,197	2,143,249	0.92%
State Revenue	8,064,453	7,488,404	8,628,238	9,452,965	4.07%
Shared Expenses	4,318,906	4,177,465	4,368,215	4,640,672	2.00%
Federal Revenue	0	120,520	40,000	0	0.00%
Non-Revenue	3,715,900	156,555	0	0	0.00%
Total Revenues	\$201,038,131	\$216,365,298	\$209,706,798	\$232,532,809	100.00%



GENERAL FUND EXPENDITURES

	2020-21 Budgeted	2020-21 Actual	2021-22 Budgeted	2022-23 Adopted	% of Total
Administration	\$14,034,050	\$14,022,227	\$14,628,749	\$16,330,550	7.02%
Judicial Administration	3,103,341	2,789,735	3,127,569	3,338,128	1.44%
Public Safety	42,740,505	43,083,336	46,496,375	51,415,029	22.11%
Public Works	5,770,828	6,031,607	6,286,031	6,760,245	2.91%
Health/Welfare	11,203,633	10,125,049	11,733,794	12,484,326	5.37%
Community College	81,308	81,308	81,308	92,045	0.04%
Parks, Recreation, & Cultural	7,465,479	6,244,233	8,233,462	9,187,233	3.95%
Community Development	2,233,725	2,161,566	2,260,163	2,450,591	1.05%
Subtotal	86,632,869	84,539,061	92,847,451	102,058,147	43.89%
Non-Departmental					
Operational Contingency	3,023,453	-2,306,731	705,840	1,242,660	0.53%
COLA/Merit Reserve	0	31,217	2,900,000	4,500,000	1.94%
New Positions Reserve	0	0	0	1,278,910	0.55%
Debt Service – County	2,272,444	2,272,561	2,285,042	1,938,882	0.83%
Transfer to School Operating Fund	88,307,934	84,217,336	92,891,547	95,453,417	41.05%
Transfer to School Debt Service Fund	17,085,531	17,085,531	18,076,918	18,076,918	7.77%
Transfer to Unemployment Fund	0	32,433	0	0	0.00%
Transfer to School Capital Fund	3,715,900	3,715,900	0	0	0.00%
Transfer to Transportation Fund	0	0	0	7,983,875	3.43%
Transfer to County Capital Fund	0	13,004,306	0	0	0.00%
Subtotal	114,405,262	118,052,553	116,859,347	130,474,662	56.11%
Total Expenditures	\$201,038,131	\$202,591,614	\$209,706,798	\$232,532,809	100.00%

FY 2023 General Fund Expenditures \$232,532,809



TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	\$215,178	\$143,050	\$0
County Administrator	990,112	35,550	0
County Attorney	435,499	50,250	0
Human Resources	650,455	243,708	3,600
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,793,653	61,550	0
Reassessment	302,551	93,900	0
Treasurer	1,376,381	601,335	0
Finance	1,133,597	33,055	0
Information Technology	1,225,824	1,314,367	132
Management Information Systems	583,283	119,538	95,108
Other	0	4,258,644	2,400
Electoral Board	89,533	87,957	4,750
Registrar	296,236	20,264	3,090
Circuit Court	0	120,400	0
General District Court	10,344	10,905	4,000
J & D Relations Court	7,395	14,120	9,000
Clerk of Circuit Court	916,067	72,920	10,018
Law Library	0	12,000	0
Commonwealth Attorney	1,804,887	101,550	7,000
Victim Witness Program	225,272	12,250	0
Sheriff	15,789,425	2,651,667	514,124
Volunteer Fire Departments	96,000	1,307,246	0
Ambulance and Rescue Service	0	422,050	0
Public Safety Contributions	0	7,736,641	0
Juvenile Court Probation	64,908	94,085	0
Inspections	1,455,528	80,426	2,880
Fire and Rescue	17,016,378	1,904,578	12,500
Public Safety Communications	1,605,107	487,031	174,455
Road Administration	0	17,000	0
Street Lights	0	29,956	0
General Engineering	570,382	43,348	1,000
Refuse Collection	760,845	1,171,091	9,240
Refuse Disposal	0	803,832	0
Litter Control	25,691	12,768	0
Maintenance Administration	736,410	12,400	0
County Office Buildings	0	1,710,912	0
Animal Shelter	668,261	187,109	0

TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Local Health Department	0	453,676	0
Northwestern Community Services	0	437,332	0
Area Agency on Aging	0	63,000	0
Property Tax Relief	0	950,000	0
Social Services – Administration	7,356,336	608,200	258,400
Public Assistance	0	2,357,382	0
Community College	0	92,045	0
Parks Administration	1,085,691	334,643	513,916
Recreation Centers	2,949,824	845,176	0
Clearbrook Park	660,016	334,699	52,300
Sherando Park	659,173	384,195	42,600
Regional Library	0	1,325,000	0
Planning and Development	1,293,093	61,345	0
EDA Transfer	0	688,409	0
Zoning Board	4,521	5,800	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	81,885	0
Soil and Water Conservation District	0	11,500	0
Extension	168,824	132,353	2,300
Transfers/Miscellaneous	0	130,474,662	0
General Fund Total	65,022,841	165,787,155	1,722,813
Northwestern Regional Adult Detention Center Fund	19,851,097	7,378,093	62,157
Landfill Fund	2,531,965	5,652,530	4,995,000
Old Dominion ASAP Fund	419,634	37,714	2,900
Shawneeland Sanitary District Fund	558,531	381,351	0
Winchester Regional Airport Fund	988,548	1,320,070	120,240
Lake Holiday Sanitary District Fund	0	41,340	740,483
EMS Revenue Recovery Fund	157,465	2,035,549	16,000
Economic Development Authority Fund	502,496	180,513	31,450
County Transportation Projects Fund	0	8,851,758	0

TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
School Operating Fund:			
School Instruction	142,833,457	12,828,920	79,200
Admin./Attendance and Health Services	8,206,470	841,945	505,000
Pupil Transportation Services	8,544,316	2,931,863	900,000
Operation and Maintenance Services	8,525,239	8,240,209	1,392,731
School Operating – Nutrition Services	0	8,000	0
Facilities	296,460	1,701,800	7,200,000
Technology	5,600,568	4,453,834	1,607,935
Transfers	0	786,496	0
School Operating Fund Total	174,006,510	31,793,067	11,684,866
School Debt Service Fund	0	18,668,623	0
School Nutrition Services Fund	3,364,608	2,859,584	3,835,337
School Textbook Fund	28,409	3,056,368	0
School Private Purpose Funds	10,790	262,527	401,683
NREP Operating Fund	5,168,036	633,087	615,100
NREP Textbook Fund	0	20,000	0
Consolidated Services Fund	1,173,245	2,826,755	0
School Capital Projects Fund	0	7,289,392	0

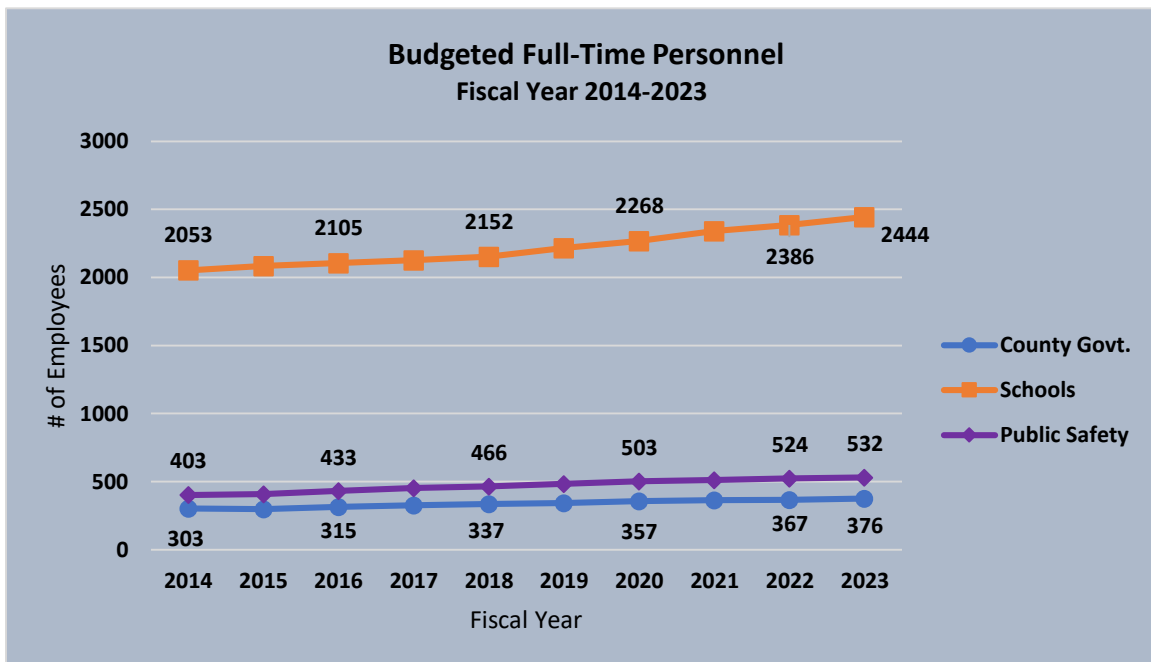
PERSONNEL NEEDS

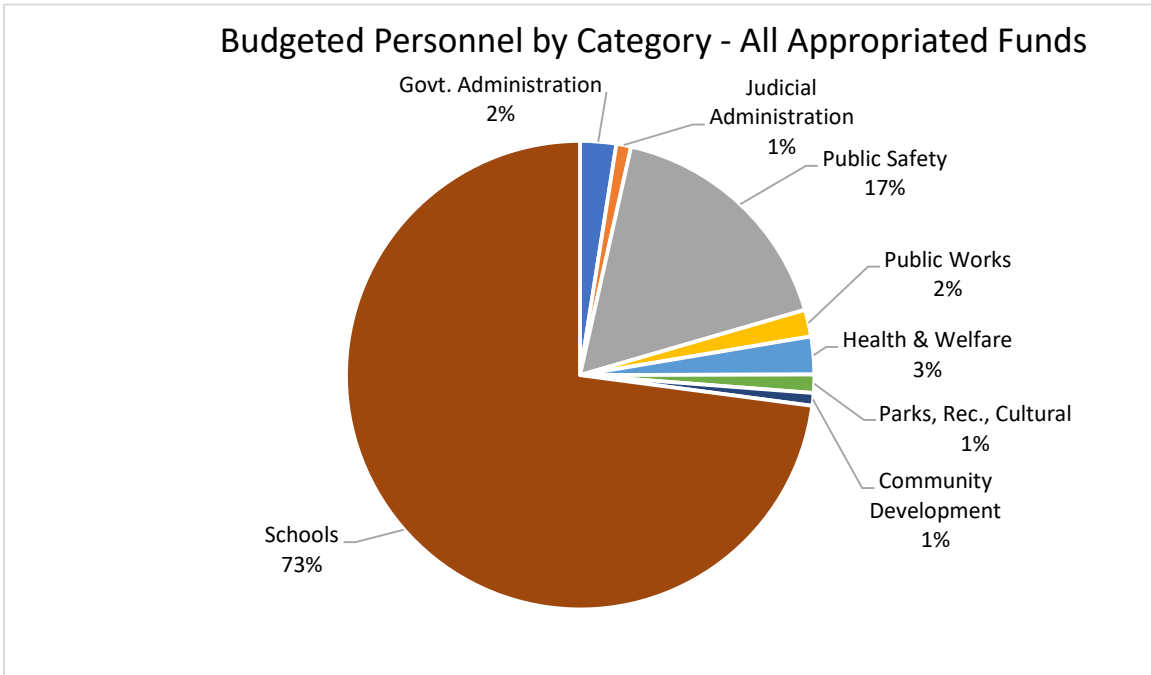
The following chart details the County funded full-time and part-time personnel staffing numbers budgeted for each appropriated department and fund at budget adoption.

Department	FY 2021		FY 2022		FY 2023	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
General Fund:						
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	1
COR/Reassessment	24	0	24	0	25	0
Treasurer	13	0	13	0	13	0
Finance	9	0	9	0	9	0
IT/MIS	16	0	16	0	16	0
Electoral Board/Registrar	2	5	3	4	3	6
Gen. District/J & D Courts	0	4	0	1	0	1
Clerk of the Circuit Court	9	3	9	4	10	2
Commonwealth Attorney	16	0	16	0	16	1
Victim Witness	3	0	3	0	3	0
Sheriff	155.5	13	157.5	14	157.5	10
Juvenile Court Probation	1	1	1	0	1	0
Inspections	16	1	17	0	17	0
Fire and Rescue	148.5	10	153.5	8	161.5	9
Public Safety Communications	17	1	17	1	18	0
General Engineering	5	0	5	0	6	0
Refuse Collection	3	22	3	21	3	23
Litter Control	0	1	0	1	0	1
Maintenance	10	3	10	3	10	3
Animal Shelter	8	4	8	4	8	8
Social Services	83	2	83	2	84	2
Parks and Recreation	42	339	42	238	43	335
Planning and Development	11	0	11	0	12	0
Extension	2	0	2	0	2	0
Total Positions General Fund	611	396	620	302	635	403
Regional Jail Fund	209	1	213	1	213	1
Landfill Fund	28	5	28	4	28	5
Old Dominion ASAP Fund	6	7	5	6	5	5
Shawneeland Sanitary District Fund	7	9	7	1	7	5
Regional Airport Fund	11	1	11	1	12	0
CSA Fund	2	0	2	0	3	0
EMS Revenue Recovery Fund	2	0	2	0	2	0
EDA Fund	3	2	3	2	3	2
School Funds	2341.5	513	2386.7	650	2444.7	650
Total Positions All Funds	3128.8	934	3277.7	967	3352.7	1071

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

- An Assessor was approved for FY 2023 for the Commissioner of the Revenue’s Office.
- A Records Clerk was approved mid-year in FY 2022 for the Clerk of the Circuit Court.
- A Radio Technician was approved for FY 2023 for Public Safety Communications.
- An Environmental Inspector was approved for FY 2023 for General Engineering.
- A Fiscal Assistant Supervisor was approved for FY 2023 for the Department of Social Services.
- Eight Firefighter/EMT’s were approved in July for hiring at January 1 for Fire and Rescue.
- A Park Maintenance Technician was approved for FY 2023 for Parks and Recreation.
- A Planner I was approved for FY 2023 for Planning and Development.
- A Flightline Supervisor was approved mid-year in FY 2022 for the Winchester Regional Airport.
- A Child Services UR/CQI Assessor was approved for FY 2023 for the CSA Fund.
- The schools have additional classroom teachers and instructional assistants to support elementary and secondary class size ratios.
- The schools added a preventive maintenance technician to support facilities and projects listed in the Capital Asset Plan.

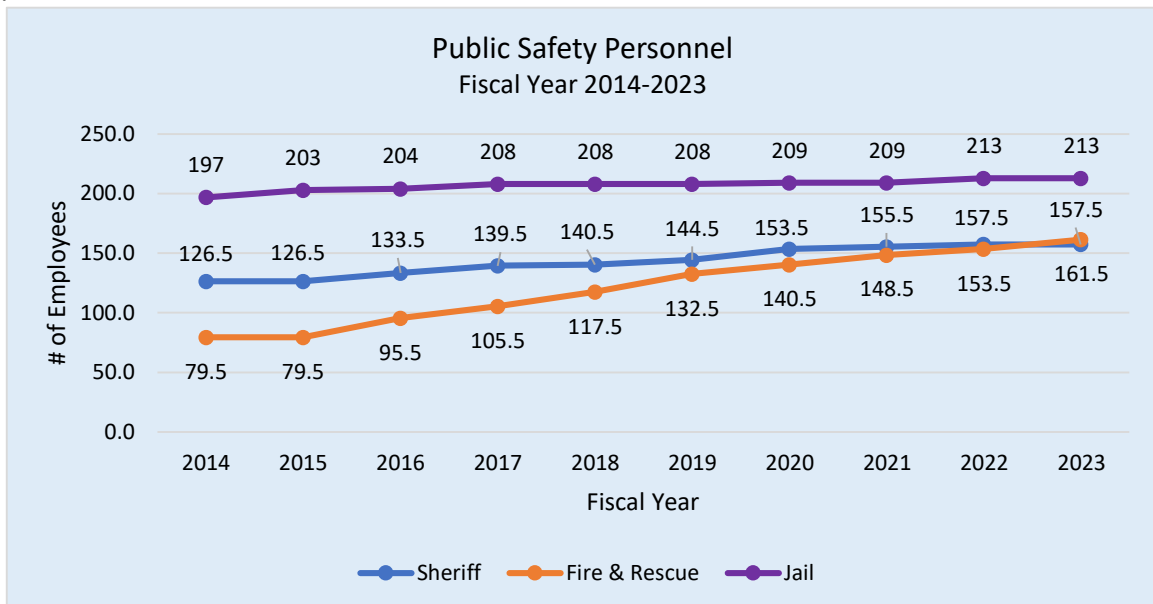




The Sheriff’s Office has experienced an increased demand for public safety services due to increased organized crime, technology-based crime, and gang activity. The Sheriff’s Office has seen a 24% increase in personnel over the last ten years.

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 103% jump in full-time personnel over the last ten years.

The Northwestern Regional Adult Detention Center has experienced a slighter increase of 8% over the last ten years.



Organization of Appropriated Funds

Fund Type	Revenue Sources	Expenditures
<p>General Fund – (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 Transfer to County Transportation Projects Fund</p>
<p>Northwestern Regional Adult Detention Center – (Custodial 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>Landfill – (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>Old Dominion ASAP – (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 Fund Balance Funding</p>	<p>Old Dominion Alcohol Safety Action Program Expenses</p>
<p>Shawneeland Sanitary District – (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>Winchester Regional Airport – (Custodial 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>Lake Holiday Sanitary District – (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>EMS Revenue Recovery – (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>Economic Development Authority – (Enterprise 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>

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

<p>NREP Textbook – (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>
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Other funds that are included in the County’s audited financial statements that are not included in the yearly adopted budget are as follows:

- Children’s Services Act Fund (Special Revenue Fund)
- CARES/ARP Act Fund (Special Revenue Fund)
- County Health Insurance Fund (Internal Service Fund)
- Central Store Fund (Internal Service Fund)
- Unemployment Fund (Internal Service Fund)
- Volunteer Fire and Rescue Fund (Internal Service Fund)
- Maintenance Insurance Fund (Internal Service Fund)
- Special Welfare Fund (Custodial Fund)
- Undistributed Local Sales Tax Fund (Custodial Fund)
- State Sales Tax Fund (Custodial Fund)
- County Employee Cafeteria Plan Fund (Custodial Fund)
- School Health Insurance Fund (Internal Service Fund)

GENERAL FUND REVENUES AND TRENDS

General Property Taxes	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Current Real Property Taxes	\$69,021,804	\$71,330,616	\$76,300,000	\$4,969,384	6.97%
Current Public Service Corp. Taxes	2,512,992	2,800,000	2,500,000	-300,000	-10.71%
Current Personal Property Taxes*	67,941,752	68,041,600	78,700,000	10,658,400	15.66%
Penalties	1,363,767	1,200,000	1,200,000	0	0.00%
Interest and Costs on Taxes	659,390	575,000	600,000	25,000	4.34%
Credit Card Charges – Treasurer	50,581	0	0	0	0.00%
Admin. Fees for Liens	508,349	455,000	510,000	55,000	12.08%
Short Term Rental	269,712	220,000	220,000	0	0.00%
TOTAL	\$142,328,347	\$144,622,216	\$160,030,000	\$15,407,784	10.65%

*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 \$4.23 per \$100 of assessed value. The Board of Supervisors adopted a personal property tax rate that was \$0.63 per \$100 less than the previous year to help reduce the tax burden from increased NADA vehicle values.

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.

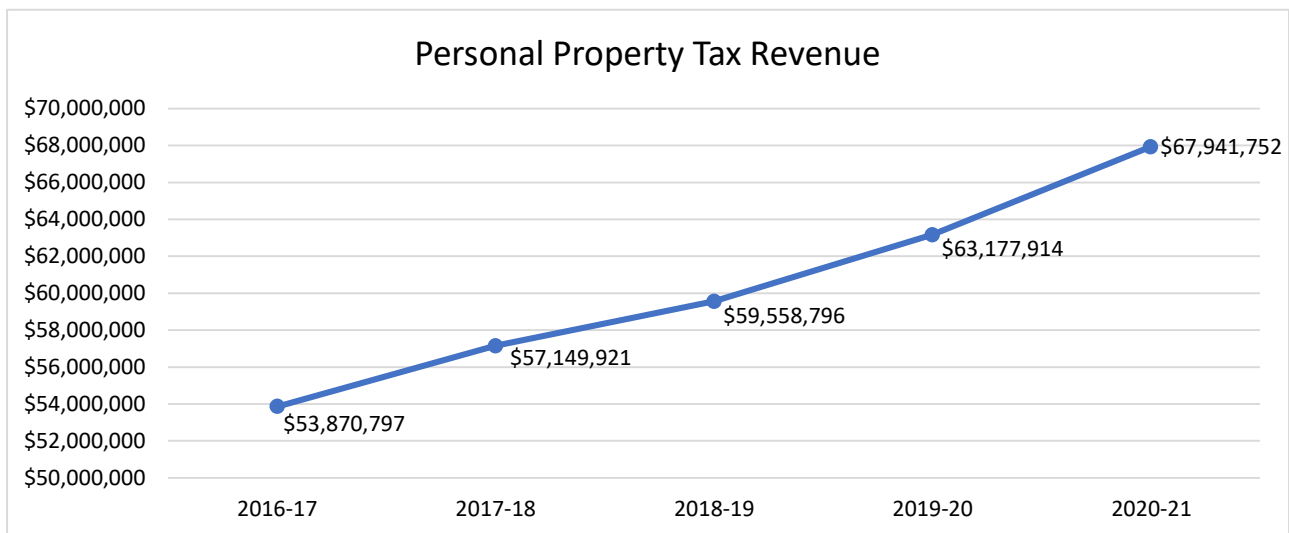
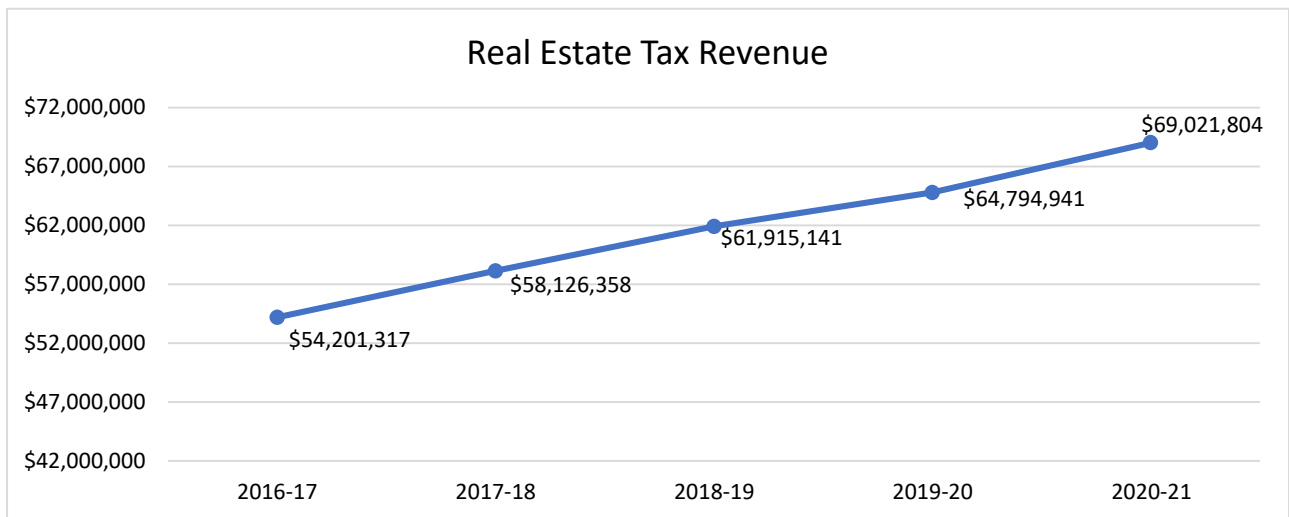
Admin. Fees for Liens are DMV stop charges and County administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

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 2023:

Classification	Rate
Real Estate	\$0.61
Personal Property	\$4.23
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 2022 Tax		Non-Profit Organization	Assessed 2022 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	15,987,700	97,525
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.	2,983,800	18,201	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
			TOTAL	\$67,612,200	\$412,436

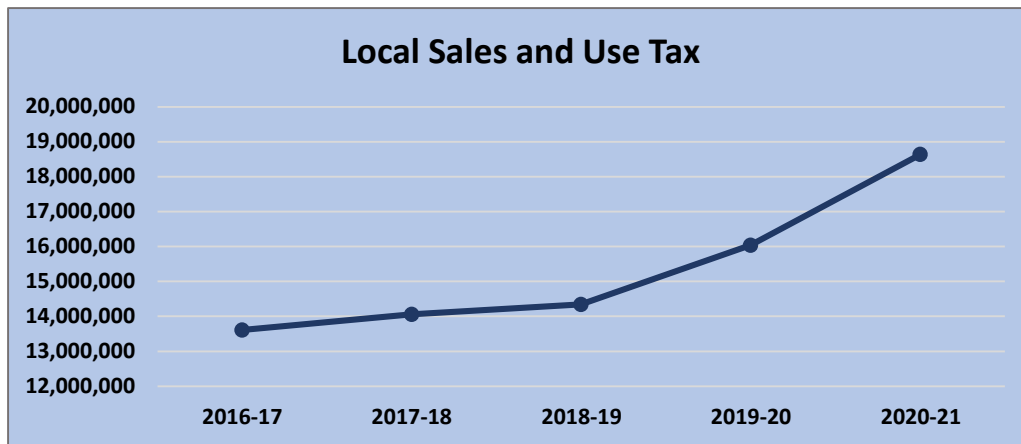
*Does not include school or religious properties

Other Local Taxes	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Local Sales & Use Taxes	\$18,640,707	\$16,605,234	\$21,436,800	\$4,831,566	29.09%
Communications Sales Tax	994,118	1,200,000	1,000,000	-200,000	-16.66%
Utility Tax – Electric	2,589,235	2,672,526	2,600,000	-72,526	-2.71%
Utility Tax – Gas	1,273,027	1,213,575	1,250,000	36,425	3.00%
Business & Prof. Occupation Licenses	8,491,750	7,500,000	8,700,000	1,200,000	16.00%
Motor Vehicle Licenses	2,683,711	2,650,000	2,650,000	0	0.00%
Bank Stock Taxes	501,992	500,000	500,000	0	0.00%
Recordation Taxes	2,320,507	1,500,000	1,600,000	100,000	6.66%
Tax on Wills	24,723	19,000	20,000	1,000	5.26%
Additional Tax on Deeds of Conveyance	557,944	420,000	500,000	80,000	19.04%
Meals Tax and Lodging Tax	6,516,380	9,106,032	8,647,904	-458,128	-5.03%
Street Lights/Star Fort Fees	32,426	32,112	29,956	-2,156	-6.71%
TOTAL	\$44,626,520	\$43,418,479	\$48,934,660	\$5,516,181	12.70%

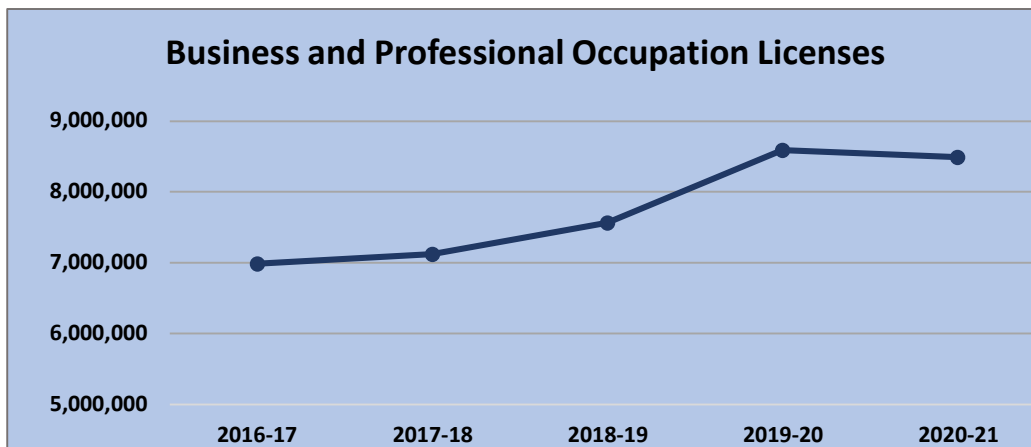
Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 11% indicating a solid growth in the local housing market. This tax is \$2.00 per \$1,000 of property recorded. One-third is retained by the County with the remaining two-thirds submitted to the state. Recordation taxes are starting to reflect a slow down to the increases that were created with refinancing low interest mortgage 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.

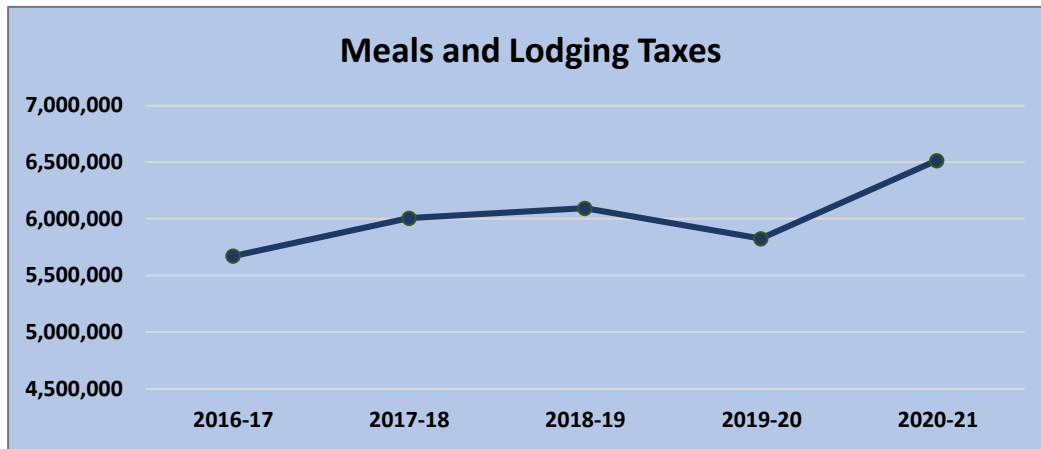
In Frederick County, local sales and use tax is currently collected at a rate of 5.3%. One percent of this tax rate is returned to the County, with the remaining 4.3% staying with the state. Revenue is normally budgeted with both trends and market analysis. Sales tax continues to grow at a rate of 16%.



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 was making a positive comeback over the last four years. 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, revenue has been only minimally impacted. Revenue for FY 2023 was budgeted at a 16% increase.

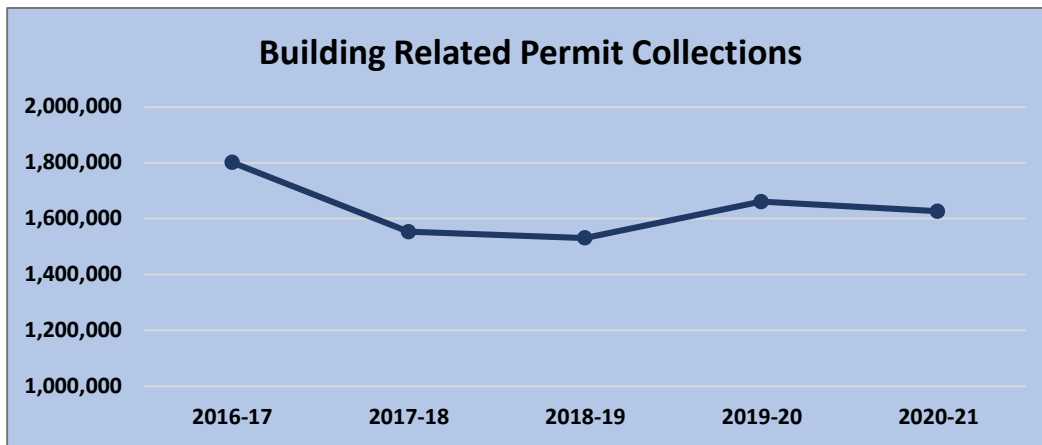


Meals tax and lodging tax are taxes that were heavily impacted by the shuttering of businesses due to the COVID-19 pandemic. FY 2022 revenue met projections in lodging tax, did not in meals tax. The County budgeted an increase in meals tax revenue and rate. The rate was ultimately not increased resulting in a budget deficit. During FY 2022, lodging taxes showed an increase of 70%, with meals tax trending at an increase of 20%.



Permits, Fees & Licenses	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Dog Licenses	\$41,796	\$40,000	\$40,000	\$0	0.00%
Land Use Application Fees	4,225	4,000	4,200	200	5.00%
Transfer Fees	4,165	3,500	3,500	0	0.00%
Development Review Fees	453,116	380,000	460,000	80,000	21.05%
Building Permits	1,397,090	1,173,750	1,173,750	0	0.00%
2% State Fees	0	0	0	0	0.00%
Electrical Permits	94,771	90,980	90,980	0	0.00%
Plumbing Permits	26,675	27,789	27,789	0	0.00%
Mechanical Permits	103,750	102,211	102,211	0	0.00%
Sign Permits	4,150	5,270	5,270	0	0.00%
Commercial Burning Permits	0	150	0	-150	-100.00%
Explosive Storage Permits	0	2,300	0	-2,300	-100.00%
Blasting Permits	430	300	0	-300	-100.00%
Institutional Inspection Permits	10,350	100,000	9,180	-90,820	-90.82%
Land Disturbance Permits	281,500	222,255	229,505	7,250	3.26%
Septic Hauler Permits/Install. License	200	0	0	0	0.00%
Sewage Installation License	300	0	0	0	0.00%
Residential Pump and Haul Fees	200	0	0	0	0.00%
Commercial Pump and Haul Fees	0	0	0	0	0.00%
Transfer Development Rights	1,500	0	0	0	0.00%
Small Cell Tower Permit	200	0	0	0	0.00%
TOTAL	\$2,424,418	\$2,152,505	\$2,146,385	-\$6,120	-0.28%

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 COVID surge for building permits that happened at the onset of the pandemic has leveled off with FY 2022 revenues collected to date remaining close to present level. FY 2023 revenues were budgeted at current level. The impact on housing from interest rate increases and inflation were components to maintaining current budget levels.



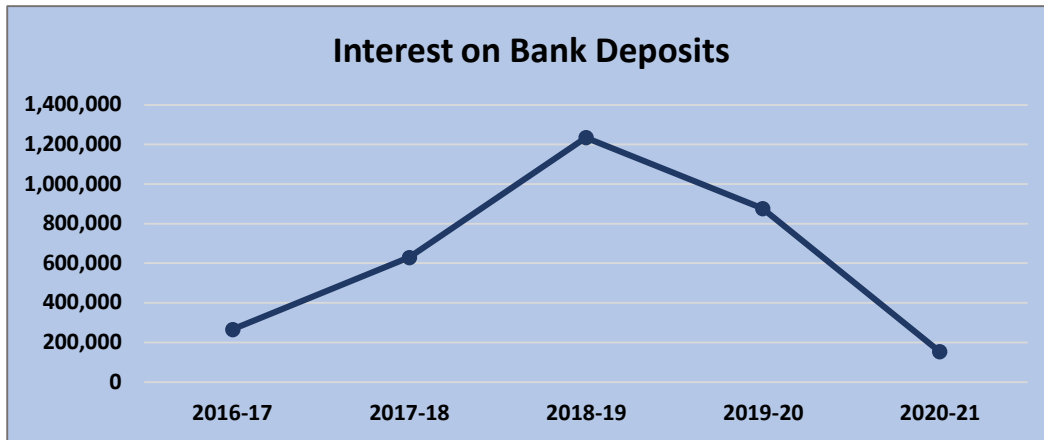
	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Fines and Forfeitures					
Court Fines and Forfeitures	\$185,191	\$250,000	\$280,000	\$30,000	12.00%
Penalty – Bad Checks	14,203	12,000	12,000	0	0.00%
Registrar Fines	0	0	0	0	0.00%
TOTAL	\$199,394	\$262,000	\$292,000	\$30,000	11.45%

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 2021 actual revenues came in about 50% below budgeted figures. A combination of factors contributed to the reduction in FY 2021 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 2023 continues to be budgeted at less than pre-pandemic levels for court fines and forfeitures.

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Revenue from Use of Money and Property					
Interest on Bank Deposits	\$155,142	\$215,098	\$300,000	\$84,902	39.47%
Rental of Property	0	680	680	0	0.00%
Sunnyside Plaza Rental Income	99,679	123,658	120,838	-2,820	-2.28%
Sale of Salvage and Surplus	9,736	0	0	0	0.00%
Sale of Salvage and Surplus – Sheriff	27,885	15,000	25,000	10,000	66.66%
Sale of Maps, Books, Etc.	72	0	0	0	0.00%
Park Receipts – Sale Surplus Equipment	0	1,500	1,000	-500	-33.33%
Park Receipts – Clearbrook Concessions	753	1,250	1,250	0	0.00%
Park Receipts – Sherando Concessions	768	1,250	1,250	0	0.00%
Forfeited Property and Funds	11,138	0	0	0	0.00%
Sale of Fire Report	0	41	0	-41	-100.00%
Sale of Property	2,820,000	0	0	0	0.00%
TOTAL	\$3,125,173	\$358,477	\$450,018	\$91,541	25.53%

Revenue from use of money and property consists primarily of interest earned on investments. With interest rates near zero, Frederick County has interest revenue budgeted at one-sixth of what was earned in FY 2019. 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, Sunnyside Plaza, 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, however, it is unclear how long these properties will continue with rental agreements. The \$2.8 million collected in FY 2021 reflects the sale of the old Frederick County Middle School.

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	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Excess Fees of Clerk	\$193,983	\$117,653	\$150,000	\$32,347	27.49%
Sheriff’s Fees	2,524	2,524	2,500	-24	-0.95%
Law Library Fees	9,771	12,000	12,000	0	0.00%
Handgun Permit Fees	69,160	45,000	42,000	-3,000	-6.66%
Clerk Fees – Courthouse Security	83,486	98,000	98,000	0	0.00%
Bond Management Fees – Planning	41,400	30,000	40,000	10,000	33.33%
Courthouse Maintenance Fees	25,350	35,000	25,000	-10,000	-28.57%
E-Summons Fees	15,189	27,000	27,000	0	0.00%
Blood/DNA Test Fees	1,630	0	0	0	0.00%
Commonwealth E-Summons Fees	8,147	0	0	0	0.00%
Sheriff Parking Tickets	510	0	0	0	0.00%
Prisoner Fees from Other Localities	0	0	0	0	0.00%
Adoption/Reclamation Fees/Donations	43,744	66,000	66,000	0	0.00%
Spay/Neuter Fees	10,970	15,500	9,000	-6,500	-41.93%
Parks and Recreation Fees	1,905,543	3,292,205	3,781,160	488,955	14.85%
Sale of Maps, Surveys, Etc.	148	0	0	0	0.00%
Sale of County Code/Reports	0	0	0	0	0.00%
Sale of GIS Products	115	0	0	0	0.00%
Fire and Rescue Charges	0	0	0	0	0.00%
TOTAL	\$2,411,670	\$3,740,882	\$4,252,660	\$511,778	13.68%

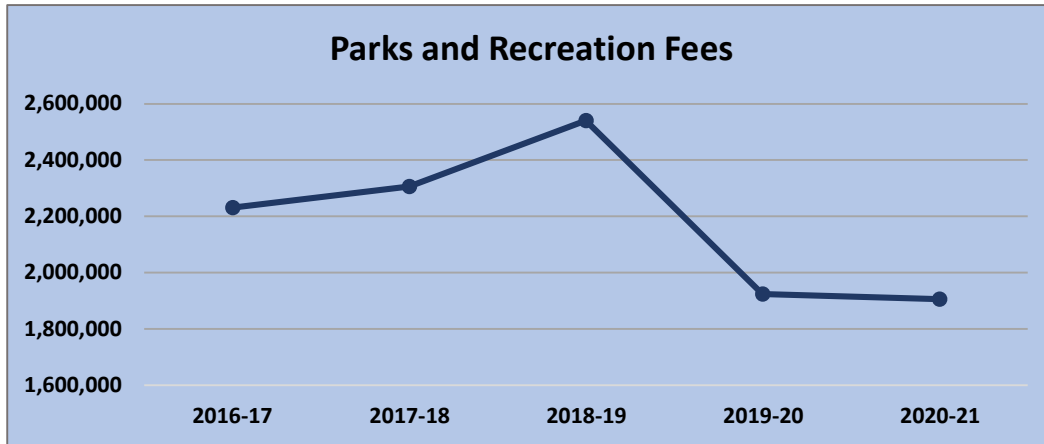
Excess Fees of Clerk is the return from the state of two-thirds of the fees collected by the County Clerk and remitted to the state. A large portion of Clerk fees are related to real estate recordings.

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.



	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Miscellaneous					
Miscellaneous	\$232,906	\$0	\$0	\$0	0.00%
Recreation Donations	57,204	60,195	57,100	-3,095	-5.14%
Donations – Other	33,021	0	0	0	0.00%
Sheriff Donations	8,624	0	0	0	0.00%
Refunds – Other	23,246	0	0	0	0.00%
Refunds – Hazardous Materials	0	569	0	-569	-100.00%
Refunds – Worker’s Comp./Insurance	26,653	0	0	0	0.00%
Drug Awareness Program (DARE)	50	0	0	0	0.00%
Specialized Reports	585	500	500	0	0.00%
Recycling Refund	139,533	119,325	132,600	13,275	11.12%
Credit Due Customers – Parks	-55,999	0	0	0	0.00%
Parks & Rec. – Reserve Revenue	-1,261	0	0	0	0.00%
TOTAL	\$464,562	\$180,589	\$190,200	\$9,611	5.32%

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.

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 in FY 2021 were 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.

Recovered Costs	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Recovered Costs – Treasurer’s Office	\$67,730	\$30,500	\$30,500	\$0	0.00%
Recovered Costs – Social Services	84,399	60,000	60,000	0	0.00%
Purchasing Card Rebate	180,865	200,000	185,000	-15,000	-7.50%
Recovered Costs – IT/GIS	27,261	27,261	27,261	0	0.00%
Recovered Costs – F&R Fee Recovery	572,097	396,364	600,980	204,616	51.62%
Recovered Costs – Fire Companies	205,353	205,543	205,000	-543	-0.26%
Recovered Costs – Sheriff	182,485	130,000	130,000	0	0.00%
Recovered Costs – CARES Act	4,771,061	0	0	0	0.00%
Reimbursement – Commonwealth	9,020	8,600	8,600	0	0.00%
Reimb. – Public Works Cleanup/Planning	1,800	0	0	0	0.00%
Clarke County Container Fees	64,460	66,288	56,124	-10,164	-15.33%
Winchester Container Fees	59,916	60,696	59,688	-1,008	-1.66%
Refuse Disposal Fees	126,620	147,096	108,564	-38,532	-26.19%
Recycling Revenue	20,081	13,200	18,500	5,300	40.15%
Sheriff – Restitution	391	0	0	0	0.00%
Container Fees – Bowman Library	1,655	1,740	2,184	444	25.51%
Restitution – Other	2,347	0	0	0	0.00%
Litter-Thon/Keep VA Beautiful	0	0	0	0	0.00%
Reimb. – General District Court	17,249	23,000	17,000	-6,000	-26.08%
Reimb. – Public Works Salaries	20,000	20,000	20,000	0	0.00%
Reimbursement – Task Force	74,255	74,000	77,000	3,000	4.05%
Sign Deposits - Planning	440	0	0	0	0.00%
Reimbursement – Elections	5,230	0	0	0	0.00%
Westminster – In Lieu of Taxes	18,962	37,924	39,384	1,460	3.84%
Labor/Grounds Maint.-School Board	270,233	330,429	402,214	71,785	21.72%
Proffers	1,849,512	0	0	0	0.00%
Comcast PEG Grant	86,348	0	0	0	0.00%
Fire School Programs	10,688	10,550	5,400	-5,150	-48.81%
Clerk Reimbursement to County	11,205	9,400	11,000	1,600	17.02%
Reimbursement – Sheriff	11,719	0	0	0	0.00%
Parks – Other Grants	0	0	0	0	0.00%
Equip/Grounds Maintenance-School Board	88,888	82,606	78,850	-3,756	-4.54%
TOTAL	\$8,842,270	\$1,935,197	\$2,143,249	\$208,052	10.75%

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 2022 projections were based on prior years that were inaccurate. The FY 2023 budget reflects current activity in this category.

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 American Rescue Plan Act of 2021 (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). In total, Frederick County received \$17,348,003 to support the response and recovery from the COVID19 public health emergency. Funds transferred to the General Fund have been committed to three categories: provide premium pay, respond to public health impacts, and invest in broadband infrastructure.

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.

Proffers Collected	
FY 2017	\$1,421,768
FY 2018	\$1,139,315
FY 2019	\$1,270,076
FY 2020	\$1,636,944
FY 2021	\$1,849,512

Proffers have been used for various projects over the years, from playgrounds for Parks and Recreation to apparatus for Fire and Rescue. The following table lists funds that have been disbursed to each category over the last five fiscal years.

Parks and Recreation	\$1,297,937
Fire and Rescue	\$846,302
Frederick County Public Schools	\$3,715,900
County Administration – Registrar Office expansion	\$472,954

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.

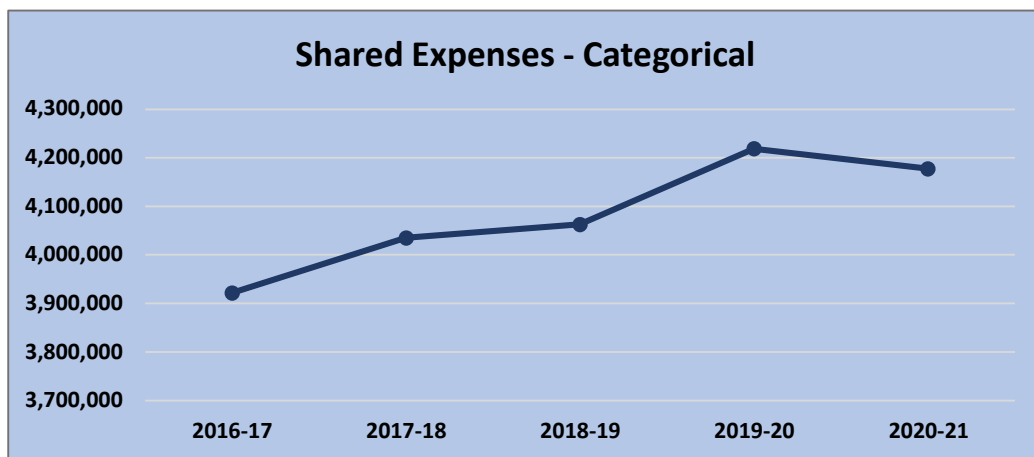
Equip/Grounds Maintenance-School Board are fees associated with equipment usage by Parks and Recreation for school ground maintenance. These funds are reserved at the end of the year for replacement equipment.

Non-Categorical Aid	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Carriers Tax/Mobile Home Titling	\$113,697	\$136,000	\$136,000	\$0	0.00%
Recordation Taxes	0	0	0	0	0.00%
Auto Rental Tax	189,949	170,000	170,000	0	0.00%
State Non-Categorical Funding	67,536	0	0	0	0.00%
TOTAL	\$371,182	\$306,000	\$306,000	\$0	0.00%

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.

Shared Expenses – Categorical	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Commonwealth Attorney	\$574,525	\$608,159	\$600,000	-\$8,159	-1.34%
Sheriff	2,695,337	2,768,072	3,075,138	307,066	11.09%
Commissioner of the Revenue	223,127	204,932	215,888	10,956	5.34%
Treasurer	176,592	178,000	214,500	36,500	20.50%
Registrar/Electoral Board	55,024	47,849	84,309	36,460	76.19%
Clerk of the Circuit Court	452,860	561,203	450,837	-110,366	-19.66%
TOTAL	\$4,177,465	\$4,318,906	\$4,640,672	\$272,457	6.23%

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 \$4.6 million for FY 2023, Frederick County’s share of these offices has increased to \$21 million.



Categorical Aid - State	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Public Assistance Grants	\$5,507,780	\$5,779,055	\$6,219,653	\$440,598	7.62%
Litter Control Grants	14,931	14,931	21,374	6,443	43.15%
Other Revenue from the Commonwealth	193	0	0	0	0.00%
Four-For-Life Funds	96,393	90,000	95,000	5,000	5.56%
Emergency Services Fire Program	286,630	280,000	280,000	0	0.00%
DMV Grant Funding	0	58,545	50,000	-8,545	-14.60%
State Grant – Emergency Services	0	197,297	257,500	60,203	30.51%
State Grant – Parks	69,352	479,985	508,915	28,930	6.03%
State Grant – Sheriff	66,882	445,000	735,000	290,000	65.17%
JJC Grant	128,358	128,358	128,358	0	0.00%
Rent/Lease Payments	217,072	265,502	268,063	2,561	0.96%
Spay/Neuter Assistance – State	2,116	2,355	2,445	90	3.82%
Wireless 911 Grant	440,821	249,588	279,035	29,447	11.80%
State Forfeited Assets Funds	20,828	0	0	0	0.00%
Victim Witness Grant	248,154	207,470	207,470	0	0.00%
State Grant – Public Communications	0	124,152	94,152	-30,000	-24.16%
Payment in Lieu of Taxes	17,712	0	0	0	0.00%
TOTAL	\$7,117,222	\$8,322,238	\$9,146,965	\$824,727	9.91%

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.

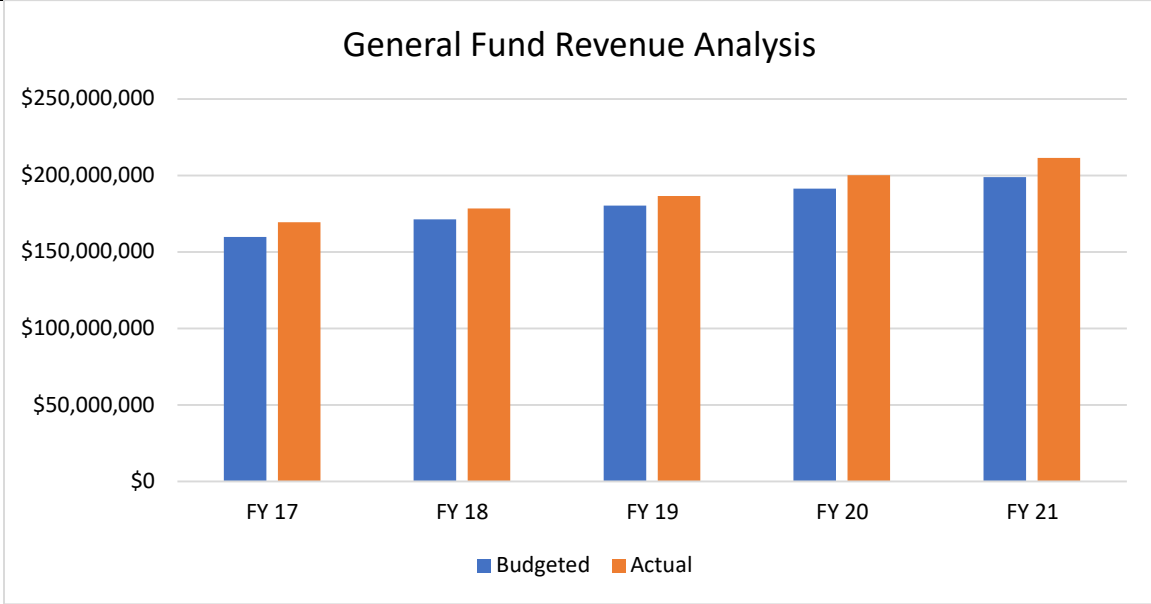
Categorical Aid - Federal	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Justice Grant	\$4,977	\$0	\$0	\$0	0.00%
DMV Grant – Federal	15,863	0	0	0	0.00%
Federal Forfeited Assets - DOJ	8,909	0	0	0	0.00%
Federal Funds – Sheriff	10,999	40,000	0	-40,000	-100.00%
Emergency Services Grant	79,772	0	0	0	0.00%
TOTAL	\$120,520	\$40,000	\$0	-\$40,000	-100.00%

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.

Non-Revenue Receipts	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Insurance Recoveries	\$9,684	\$0	\$0	\$0	0.00%
Transfer from County Capital Fund	72,570	0	0	0	0.00%
Transfer from CARES Act Fund	74,301	0	0	0	0.00%
Funding from Fund Balance	0	0	0	0	0.00%
TOTAL	\$156,555	\$0	\$0	\$0	0.00%

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.

Total General Fund	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
FUND TOTAL	\$216,365,298	\$209,706,798	\$232,532,809	\$22,826,011	10.88%



Source: Annual Comprehensive Financial Report

This chart shows FY 2017 – FY 2021 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

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits/Credit Cards	\$20,864	\$100,000	\$20,000	-\$80,000	-80.00%
Sale of Salvage and Surplus	0	0	0	0	0.00%
TOTAL	20,864	100,000	20,000	-80,000	-80.00%
Charges for Services					
Client Supervision Fees	31,746	35,654	49,163	13,509	38.98%
Drug Testing Fees	340	1,000	300	-700	-70.00%
Work Release Fees	254,108	348,000	348,000	0	0.00%
Prisoner Fees From Other Localities	715	0	0	0	0.00%
Miscellaneous	18,025	15,000	18,000	3,000	20.00%
Phone Commissions	571,198	545,000	550,000	5,000	0.92%
Food & Staff Reimb. – Juv. Det. Center	65,820	75,000	68,000	-7,000	-9.33%
Electronic Monitoring Part. Fees	86,266	90,000	87,000	-3,000	-3.33%
TOTAL	1,028,218	1,109,654	1,120,463	10,809	0.97%
Recovered Costs					
Local Contributions	7,706,061	7,883,470	9,100,845	1,217,375	15.44%
CARES Act	19,197	0	0	0	0.00%
Medical & Health Reimbursement	66,734	54,000	65,000	11,000	20.37%
TOTAL	7,791,992	7,937,470	9,165,845	1,228,375	15.48%
Categorical Aid					
State Grants	343,877	339,897	314,016	-25,881	-7.61%
DOC Contract Beds	1,417,559	1,220,000	1,415,000	195,000	15.98%
Shared Expenses – Regional Jail	5,868,659	6,121,779	6,150,000	28,221	0.46%
Federal Bureau of Prisons	1,045	0	0	0	0.00%
Local Offender Probation	251,571	330,302	370,005	39,703	12.02%
Pretrial Expansion Grant	33,990	299,098	346,865	47,767	15.97%
TOTAL	7,916,701	8,311,076	8,595,886	284,810	3.43%
Non-Revenue Receipts					
Transfer – General Operating Fund	5,520,958	5,788,868	7,258,753	1,469,885	25.39%
Bond Proceeds	0	0	0	0	0.00%
Funding from Fund Balance	773,876	2,396,196	1,130,400	-1,265,796	-52.83%
TOTAL	6,294,834	8,185,064	8,389,153	204,089	2.49%
FUND TOTAL	\$23,052,609	\$25,643,264	\$27,291,347	\$1,648,083	6.43%

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 2023, Clarke County's portion is 3.77%, Fauquier County's portion is 17.47%, the City of Winchester's portion is 34.39%, and Frederick County's portion is 44.37%. For Frederick County, this is an increase of 2.03%.

For FY 2023, the Northwestern Regional Adult Detention Center's budget increased by \$1,648,083, or 6.43% over FY 2022. Approximately three quarters of the increase is attributed to increased personnel costs.

LANDFILL FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$54,004	\$300,000	\$50,000	-\$250,000	-83.33%
Sale of Surplus, Junk, and Waste	189,128	110,000	130,000	20,000	18.18%
TOTAL	243,132	410,000	180,000	-230,000	-56.10%
Charges for Services					
Interest Charges	8,195	0	0	0	0.00%
Credit Card Charges	1,228	0	0	0	0.00%
Sanitary Landfill Fees	7,813,256	7,457,350	7,934,550	477,200	6.40%
Charges for Tire Recycling	275,695	259,250	431,000	171,750	66.25%
Regional Electronic Recycling	42,320	80,000	80,000	0	0.00%
Greenhouse Gas Credit Sales	71,685	10,000	10,000	0	0.00%
Landfill Gas to Electricity	350,359	277,517	302,746	25,229	9.09%
Renewable Energy Credits	202,215	113,530	189,216	75,686	66.66%
TOTAL	8,764,953	8,197,647	8,947,512	749,865	9.15%
Recovered Costs					
CARES Act	36,059	0	0	0	0.00%
TOTAL	36,059	0	0	0	0.00%
Miscellaneous Revenue					
Miscellaneous	9,039	0	0	0	0.00%
Sale of Major Equipment	6,351	0	0	0	0.00%
TOTAL	15,390	0	0	0	0.00%
Non-Revenue Receipts					
Funding from Fund Balance	0	2,656,013	4,051,983	1,395,970	52.56%
TOTAL	0	2,656,013	4,051,983	1,395,970	52.56%
FUND TOTAL	\$9,059,534	\$11,263,660	\$13,179,495	\$1,915,835	17.01%

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 \$73.30 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of June 2022.



Landfill Gas to Energy Plant

The Landfill tipping fees are Commercial/Industrial at \$52/ton, Construction Demolition Debris at \$47/ton, Municipal at \$22/ton, Municipal Sludge at \$40/ton, and Miscellaneous Rubble Debris at \$17/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

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$161	\$3,500	\$500	-\$3,000	-85.71%
Rental of General Property	1,200	2,400	1,800	-600	-25.00%
TOTAL	1,361	5,900	2,300	-3,600	-61.02%
Charges for Services					
ASAP Fees	306,089	363,800	365,030	1,230	0.34%
On-Line Payments	0	0	0	0	0.00%
Reimbursement – Ignition Interlock	29,690	30,000	0	-30,000	-100.00%
Community Service Fees	1,885	4,000	2,000	-2,000	-50.00%
Credit Card Fees	6,574	0	0	0	0.00%
TOTAL	344,238	397,800	367,030	-30,770	-77.35%
Recovered Costs					
CARES Act	852	0	0	0	0.00%
Reimbursement – City of Winchester	26,070	26,070	26,070	0	0.00%
Reimbursement – Clarke County	6,930	6,930	6,930	0	0.00%
Drug Offender Fees	7,752	16,000	0	-16,000	-100.00%
Drug Offender Urine Screens	4,942	21,235	5,000	-16,235	-76.45%
TOTAL	46,546	70,235	38,000	-32,235	-45.90%
Non-Revenue Receipts					
Funding from Fund Balance	76,252	0	52,918	52,918	100.00%
TOTAL	76,252	0	52,918	52,918	100.00%
FUND TOTAL	\$468,397	\$473,935	\$460,248	-\$13,687	-2.89%

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 79% of the FY 2023 revenue with the remainder coming mainly from Drug Offender Fees and urine screens. 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 used to pay the local ASAP programs \$10 per month, per offender. These fees are now disbursed to the Commission on VASAP and distributed to localities on a needs basis.

Budgeted FY 2023 revenue is less than previous years. The impact of the COVID-19 pandemic with court dates being postponed and less driving violations being issued, along with changes to the marijuana laws has affected these revenues.

SHAWNEELAND SANITARY DISTRICT FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
General Property Taxes					
Sanitary District Taxes	\$835,947	\$823,520	\$835,400	\$11,880	1.44%
Penalties	10,838	0	0	0	0.00%
Interest and Cost on Taxes	27,576	0	0	0	0.00%
Credit Card Charges – Taxes	54	0	0	0	0.00%
TOTAL	874,415	823,520	835,400	11,880	1.44%
Use of Money and Property					
Interest on Bank Deposits	3,154	8,000	8,000	0	0.00%
TOTAL	3,154	8,000	8,000	0	0.00%
Recovered Costs					
CARES Act	179	0	0	0	0.00%
Reimb. – Sanitary District Culverts	5,853	1,000	1,000	0	0.00%
TOTAL	6,032	1,000	1,000	0	0.00%
Non-Revenue Receipts					
Funding from Fund Balance	36,881	149,248	95,482	-53,766	-21.57%
TOTAL	36,881	149,248	95,482	-53,766	-21.57%
FUND TOTAL	\$920,482	\$981,768	\$939,882	-\$41,886	-4.27%

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 2023 adopted budget. There are approximately 970 improved lots and 1,901 unimproved lots located in Shawneeland.

WINCHESTER REGIONAL AIRPORT FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Miscellaneous Revenue					
Hanger Application Deposits	\$5,100	\$0	\$0	\$0	0.00%
Sale of Products and Lease Income	1,947,193	1,898,941	2,335,358	436,417	22.98%
TOTAL	1,952,293	1,898,941	2,335,358	436,417	22.98%
State/Federal Revenue					
Revenue from the Commonwealth	3,420	18,500	18,500	0	0.00%
Revenue from the Federal Government	69,000	0	0	0	0.00%
TOTAL	72,420	18,500	18,500	0	0.00%
Transfers/Non-Revenue Receipts					
Localities—City of Winchester	29,962	37,104	18,750	-18,354	-49.47%
General Operating Fund	91,722	68,488	56,250	-12,238	-17.87%
Transfer from Airport Capital	1,269	0	0	0	0.00%
TOTAL	122,953	105,592	75,000	-30,592	-28.97%
FUND TOTAL	\$2,147,666	\$2,023,033	\$2,428,858	\$405,825	20.06%

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 \$5,000 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 2023 make up 64% of this revenue item and hangar rentals and land leases make up 27%. Frederick County's contribution funds 2.3% of airport operations.

LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Fees					
Fees Receivable	\$871,992	\$779,998	\$781,823	\$1,825	0.23%
Penalties	8,878	0	0	0	0.00%
Interest	14,186	0	0	0	0.00%
Credit Card Charges	70	0	0	0	0.00%
TOTAL	895,126	779,998		0	0.00%
Use of Money and Property					
Dividend Earnings	45	0	0	0	0.00%
TOTAL	45	0	0	0	0.00%
FUND TOTAL	\$895,171	\$779,998	\$781,823	\$1,825	0.23%

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

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Charges for Services					
EMS Billings	\$2,105,211	\$1,984,041	\$2,209,014	\$224,973	11.34%
TOTAL	2,105,211	1,984,041	2,209,014	224,973	11.34%
FUND TOTAL	\$2,105,211	\$1,984,041	\$2,209,014	\$224,973	11.34%

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

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Recovered Costs					
Recovered Costs	\$1,634	\$26,050	\$26,050	\$0	0.00%
CARES Act	1,769	0	0	0	0.00%
TOTAL	3,403	26,050	26,050	0	0.00%
Non-Revenue Receipts					
Transfer from General Operating Fund	614,301	621,876	688,409	66,533	10.70%
Funding from Fund Balance	19,919	0	0	0	0.00%
TOTAL	634,220	621,876	688,409	66,533	10.70%
FUND TOTAL	\$637,623	\$647,926	\$714,459	\$66,533	10.27%

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 TRANSPORTATION PROJECTS FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Non-Revenue Receipts					
Transfer from General Operating Fund	0	0	7,983,875	7,983,875	100.00%
Transfer from School Debt Service Fund	0	0	867,883	867,883	100.00%
TOTAL	0	0	8,851,758	8,851,758	100.00%
FUND TOTAL	\$0	\$0	\$8,851,758	\$8,851,758	100.00%

This fund was created to begin in FY 2023 for the purpose of alleviating traffic concerns within Frederick County. Revenues in this fund are made up of transfers from the General Fund and the School Debt Service Fund.

SCHOOL OPERATING FUND REVENUES

Revenue from Use of Money and Property	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Rental of School Property	\$360,679	\$407,408	\$407,552	\$144	0.04%
TOTAL	\$360,679	\$407,408	\$407,552	\$144	0.04%

Charges for Services	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Tuition – Private Sources – Day School	\$94,074	\$75,000	\$95,000	\$20,000	26.67%
Tuition – Private – Summer School	31,750	28,750	28,750	0	0.00%
Fees – Parking	0	70,000	55,000	-15,000	-21.43%
Fees – Drivers Ed - Regional	9,083	30,000	0	-30,000	-100.00%
TOTAL	\$134,907	\$203,750	\$178,750	-\$25,000	-12.27%

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

Miscellaneous Revenue	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Donations/Grants	\$31,146	\$250,000	\$250,000	\$0	0.00%
Miscellaneous Refunds	166,802	185,000	185,000	0	0.00%
TOTAL	\$197,948	\$435,000	\$435,000	\$0	0.00%
TOTAL REVENUE FROM LOCAL SOURCES	\$693,534	\$1,046,158	\$1,021,302	-\$24,856	-2.38%

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

Categorical Aid - State	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Sales Tax Receipts	\$16,421,540	\$15,520,653	\$18,563,692	\$3,043,039	19.61%
Sales Tax Receipts 1/8%	1,733,897	1,940,082	2,174,058	233,976	12.06%
Basic School Aid	40,315,986	43,845,901	48,381,885	4,535,984	10.35%
Regular Foster Child	71,755	0	0	0	0.00%
Gifted and Talented	416,668	441,416	460,869	19,453	4.41%
Remedial Education – SOQ	979,941	1,038,146	1,140,044	101,898	9.82%
Remedial Summer School – SOQ	14,421	81,397	147,473	66,076	81.18%
Special Education – SOQ	3,649,702	3,866,480	3,816,318	-50,162	-1.30%
Vocational Education – SOQ	887,348	940,053	1,261,326	321,273	34.18%
Juvenile Detention Center Funds	495,010	650,000	670,000	20,000	3.08%
Social Security – Instructional	2,260,809	2,411,441	2,571,164	159,723	6.62%
Teacher Retirement – Instructional	5,277,793	5,623,971	5,991,296	367,325	6.53%
Group Life Insurance – Instructional	162,037	171,662	177,879	6,217	3.62%
Homebound	46,945	47,416	47,246	-170	-0.36%
Special Ed. Regular Program Payments	709,431	1,398,940	1,398,136	-804	-0.06%
Adult Basic Ed. – Regional Jail	109,683	115,000	135,000	20,000	17.39%
Vocational Equipment	24,742	30,000	30,000	0	0.00%
Vocational Occupational – Tech Ed	116,008	121,750	205,281	83,531	68.61%
Virtual Virginia	1,360	0	0	0	0.00%
CTE High Demand	19,327	25,000	25,000	0	0.00%
CTE STEM – H	7,704	15,000	15,000	0	0.00%
CTE Competitive Grant	37,500	0	0	0	0.00%
Workplace Readiness Skill	5,826	5,119	5,119	0	0.00%
Special Ed. – Foster Child	54,547	89,276	84,030	-5,246	-5.88%
At-Risk Students	1,008,957	1,389,737	2,788,451	1,398,714	100.65%
K-3 Initiative	711,075	722,098	1,005,536	283,438	39.25%
VPI Initiative	200,863	324,082	359,246	35,164	10.85%
Ed Technology Funds	544,000	544,000	544,000	0	0.00%
School Security Equipment Grant	35,129	0	0	0	0.00%
Early Reading Intervention	250,576	254,859	520,417	265,558	104.20%
Supplemental Lottery Per Pupil	3,217,743	3,221,129	3,262,211	41,082	1.28%
ESL Funds	662,817	750,847	1,106,513	355,666	47.37%
Medicaid Reimbursements	133,264	130,000	130,000	0	0.00%
Industry Certification	33,072	30,000	30,000	0	0.00%
ISAEP Funding	25,159	25,159	24,698	-461	-1.83%
Other State Funds	41,500	2,111,814	2,120,814	9,000	0.43%
Compensation Supplement	0	2,722,327	2,968,315	245,988	9.04%
SOL Algebra Readiness	138,563	140,780	145,804	5,024	3.57%
Mentor Teacher Program	9,455	9,455	9,629	174	1.84%
Project Graduation	28,331	28,331	25,588	-2,743	-9.68%
National Board Certified Bonus	52,500	50,000	50,000	0	0.00%
Teacher Recruitment Bonus	1,000	0	0	0	0.00%
Middle School Teacher Corps	10,000	20,000	20,000	0	0.00%
Career Switcher Program	2,000	0	0	0	0.00%
No Loss COVID-19 Funding	4,531,232	0	0	0	0.00%
TOTAL	\$85,457,216	\$90,853,321	\$102,412,038	\$11,558,717	12.72%

The FY 2023 adopted budget of \$102.4 million includes \$11.6 million in additional state revenue compared to the FY 2022 adopted budget. The increase is primarily due to the state’s share of a five percent salary increase for instructional and support staff.

Categorical Aid - Federal	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Title I	\$1,294,205	\$1,650,724	\$2,254,900	\$604,176	36.60%
Federal Land Use	2,762	5,000	5,000	0	0.00%
Title VI-B	3,037,429	2,719,279	3,313,908	594,629	21.87%
Vocational Education Basic Programs	189,244	172,940	183,890	10,950	6.33%
Other Federal Aid	3,114,117	4,802,513	11,840,000	7,037,487	146.54%
Title VI-B IDEA Preschool	49,211	49,211	102,265	53,054	107.81%
Title IV Part A Student Support	42,715	106,061	109,100	3,039	2.87%
Title III – LEP/Immigrant	46,337	90,846	150,520	59,674	65.69%
Title II – Class Size/Teacher Quality	307,422	468,049	518,049	50,000	10.68%
Title I – D – Negligent/Delinquent	70,904	120,055	120,055	0	0.00%
TOTAL	\$8,154,346	\$10,184,678	\$18,597,687	\$8,413,009	82.60%

Federal Government revenues provide funding support for restricted programs for economically disadvantaged and special needs students. Other federal revenue includes an estimated \$10.8 million in Elementary and Secondary School Emergency Relief Funds (ESSER) to address learning loss caused by the COVID-19 pandemic and to improve facilities air ventilation systems.

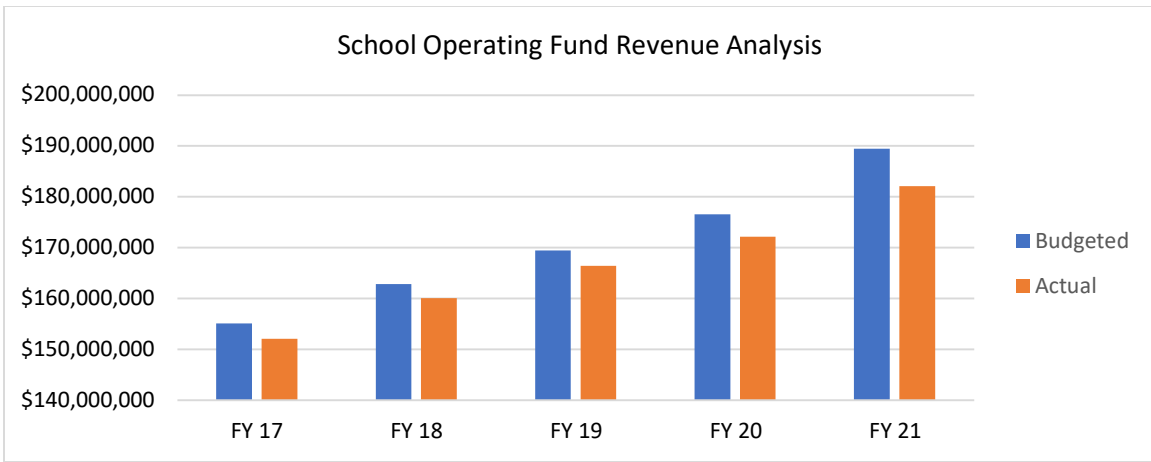
Non-Revenue Receipts	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Carry Forward Funds – Prior Year	\$294,942	\$0	\$0	\$0	0.00%
Outstanding Encumbrances	1,397,458	0	0	0	0.00%
TOTAL	\$1,692,400	\$0	\$0	\$0	0.00%

Transfers	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
General Operating Fund	\$91,869,086	\$92,891,547	\$95,453,417	\$2,561,870	2.76%
TOTAL	\$91,869,086	\$92,891,547	\$95,453,417	\$2,561,870	2.76%

The School Operating Fund budget will receive funding from the governing body in the amount of \$95,453,417, an increase of \$2.6 million compared to FY 2022.

Total School Operating Fund	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
FUND TOTAL	\$187,866,585	\$195,975,704	\$217,484,444	\$22,508,740	11.54%

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 2.3% below budgeted amounts over the last five years.

SCHOOL CAPITAL PROJECTS FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Non-Revenue Receipts					
Carry Forward – Prior Year	\$0	\$1,000,000	\$2,000,000	\$1,000,000	100.00%
Outstanding Encumbrances	0	0	0	0	0.00%
TOTAL	0	1,000,000	2,000,000	1,000,000	100.00%
Miscellaneous					
Miscellaneous Revenue	16,963	0	0	0	0.00%
TOTAL	16,963	0	0	0	0.00%
State Revenue					
State Revenue	0	0	5,289,392	5,289,392	100.00%
TOTAL	0	0	5,289,392	5,289,392	100.00%
Transfers					
General Operating Fund	0	0	0	0	0.00%
County Capital Fund	5,692,878	0	0	0	0.00%
TOTAL	5,692,878	0	0	0	0.00%
FUND TOTAL	\$5,709,841	\$1,000,000	\$7,289,392	\$6,289,392	628.94%

The Capital Projects Fund for FY 2023 includes \$2,000,000 in the anticipated carry forward amount for facilities projects begun but not finished in the prior year. State revenues are projected to fund facility asset replacement projects as listed in the school's Capital Asset Plan.

SCHOOL DEBT SERVICE FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Categorical Aid – State					
Other State Funds	\$322,760	\$352,912	\$282,924	-\$69,988	-19.83%
TOTAL	322,760	352,912	282,924	-69,988	-19.83%
Categorical Aid – Federal					
Federal Stimulus Act - QSCB	281,637	275,782	275,782	0	0.00%
TOTAL	281,637	275,782	275,782	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	191,994	32,999	-158,995	-82.81%
TOTAL	0	191,994	32,999	-158,995	-82.81%
Transfers					
General Operating Fund	17,085,531	18,076,918	18,076,918	0	0.00%
TOTAL	17,085,531	18,076,918	18,076,918	0	0.00%
FUND TOTAL	\$17,689,928	\$18,897,606	\$18,668,623	-\$228,983	-1.21%

Revenues from the County government to support the School Debt Service Fund are level-funded for FY 2023.

SCHOOL TEXTBOOK FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$2,477	\$5,000	\$5,000	\$0	0.00%
TOTAL	2,477	5,000	5,000	0	0.00%
Charges for Services					
Sale of Used Books	-20	6,500	6,500	0	0.00%
TOTAL	-20	6,500	6,500	0	0.00%
Recovered Costs					
Textbooks Furnished Free	829,246	878,500	1,070,348	191,848	21.84%
TOTAL	829,246	878,500	1,070,348	191,848	21.84%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	1,243,773	1,246,433	2,660	0.21%
TOTAL	0	1,243,773	1,246,433	2,660	0.21%
Transfers					
School Operating Fund Local Match	1,097,364	615,548	756,496	140,948	22.90%
TOTAL	1,097,364	615,548	756,496	140,948	22.90%
FUND TOTAL	\$1,929,068	\$2,749,321	\$3,084,777	\$335,456	12.20%

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

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$1,235	\$5,000	\$5,000	\$0	0.00%
Donations and Grants	160,423	166,000	166,000	0	0.00%
TOTAL	161,658	171,000	171,000	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	379,000	504,000	125,000	32.98%
TOTAL	0	329,000	504,000	125,000	32.98%
FUND TOTAL	\$161,658	\$550,000	\$675,000	\$125,000	22.73%

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

SCHOOL NUTRITION SERVICES FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$1,128	\$2,000	\$2,000	\$0	0.00%
TOTAL	1,128	2,000	2,000	0	0.00%
Charges for Services					
Charges for Services - Meals	18,080	2,493,214	2,467,944	-25,270	-1.01%
TOTAL	18,080	2,493,214	2,467,944	-25,270	-1.01%
Miscellaneous					
Miscellaneous	8,747	71,711	27,257	-44,454	-61.99%
TOTAL	8,747	71,711	27,257	44,454	-61.99%
Categorical Aid – State					
School Food Services - State	70,489	118,911	175,155	56,244	47.30%
TOTAL	70,489	118,911	175,155	56,244	47.30%
Categorical Aid – Federal					
Meal Reimb. Operations - Federal	3,065,585	3,533,726	3,534,644	918	0.03%
TOTAL	3,065,585	3,533,726	3,534,644	918	0.03%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	1,577,904	3,822,529	2,244,625	142.25%
Transfers from Other Funds	1,272,802	30,000	30,000	0	0.00%
TOTAL	1,272,802	1,607,904	3,852,529	2,244,625	139.60%
FUND TOTAL	\$4,436,831	\$7,827,466	\$10,059,529	\$2,232,063	28.52%

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

CONSOLIDATED SERVICES FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Charges for Services					
Frederick County – building services	\$1,619	\$15,000	\$6,000	-\$9,000	-60.00%
FCPS – vehicle services	2,137,710	2,927,116	3,041,377	114,262	3.90%
Other agencies – vehicle services	413,136	516,870	729,190	212,319	41.08%
Other Funds	716	141,014	223,433	82,419	58.45%
TOTAL	2,553,181	3,600,000	4,000,000	400,000	11.11%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	0	0.00%
TOTAL	0	0	0	0	0.00%
FUND TOTAL	\$2,553,181	\$3,600,000	\$4,000,000	\$400,000	11.11%

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

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$1,482	\$0	\$0	\$0	0.00%
TOTAL	1,482	0	0	0	0.00%
Charges for Services					
Tuition – Private Day School	0	0	7,400	7,400	100.00%
TOTAL	0	0	7,400	7,400	100.00%
Recovered Costs					
Billings to Localities	5,141,048	5,888,217	5,806,723	-81,494	-1.38%
TOTAL	5,141,048	5,888,217	5,806,723	-81,494	-1.38%
Categorical Aid – State					
State – Educational Tech. Funds	26,000	26,000	26,000	0	0.00%
TOTAL	26,000	26,000	26,000	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	300,000	576,100	276,100	92.03%
TOTAL	0	300,000	576,100	276,100	92.03%
FUND TOTAL	\$5,168,530	\$6,214,217	\$6,416,223	\$202,006	3.25%

NREP TEXTBOOK FUND REVENUES

	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Changes FY22 to FY23	
Use of Money and Property					
Interest on Bank Deposits	\$31	\$0	\$0	\$0	0.00%
TOTAL	31	0	0	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	0	10,000	10,000	0	0.00%
Transfers from Other Funds	10,000	10,000	10,000	0	0.00%
TOTAL	10,000	20,000	20,000	0	0.00%
FUND TOTAL	\$10,031	\$20,000	\$20,000	\$0	0.00%

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.

Statement of Net Position – Frederick County, VA
At June 30, 2021

	Governmental Activities	Business-type Activities	Total	Component Units	
				School Board	Economic Development Authority
Assets:					
Cash and cash equivalents	\$130,530,078	\$23,602,424	\$154,132,502	\$46,942,198	\$1,593,697
Restricted cash	--	14,344,656	14,344,656	--	--
Receivables, net	73,624,947	839,675	74,464,622	91,006	2,734
Note receivable	2,588,117	--	2,588,117	--	--
Due from other governments	11,676,173	--	11,676,173	4,384,151	--
Prepaid expenses	1,621	--	1,621	--	--
Inventory	--	--	--	1,021,899	--
Capital assets:					
Land and construction in progress	51,682,273	4,014,304	55,696,577	17,682,170	--
Other capital assets, net of accumulated depreciation	105,543,607	18,592,414	124,136,021	157,307,292	--
Capital assets, net	157,225,880	22,606,718	179,832,598	174,989,462	--
Total assets	375,646,816	61,393,473	437,040,289	227,419,716	1,596,431
Deferred Outflows of Resources:					
Deferred charge on refunding	560,181	--	560,181	--	--
OPEB deferrals	14,369,494	724,612	15,094,106	4,080,243	--
Pension deferrals	12,993,375	485,672	13,479,047	42,082,391	--
Total deferred outflow of resources	27,923,050	1,210,284	29,133,334	46,162,634	--
Liabilities:					
Accounts payable and accrued expenses	3,870,686	887,661	4,758,347	18,530,816	31,264
Accrued interest payable	2,908,238	--	2,908,238	--	--
Claims payable	1,076,200	--	1,076,200	1,425,364	--
Unearned revenue	8,997,944	5,988	9,003,932	--	--
Amounts held for others	1,026,285	--	1,026,285	--	--
Long-term liabilities:					
Due within one year	19,902,704	139,530	20,042,234	2,035,835	30,312
Due in more than one year	253,964,946	18,459,582	272,424,528	192,752,265	12,991
Total liabilities	291,747,003	19,492,761	311,239,764	214,744,280	74,567
Deferred Inflows of Resources:					
Deferred revenue – taxes	65,549,259	--	64,549,259	--	--
Items related to measurement of net OPEB liability	2,969,151	150,453	3,119,604	1,752,235	--
Items related to measurement of net pension liability	189,381	7,931	197,312	11,149,234	--
Total deferred inflows of resources	68,707,791	158,384	68,924,981	12,901,469	--
Net Position:					
Net investment in capital assets	(5,464,015)	22,606,718	17,142,703	174,989,462	--
Unrestricted	48,579,087	20,345,894	68,924,981	(129,052,861)	1,521,864
Total net position	\$43,115,072	\$42,952,612	\$86,067,684	\$45,936,601	\$1,521,864

The following is a detail of General Fund balance at June 30, 2021:

Category	General Fund
Nonspendable:	
Prepaid Expenditures	\$1,621
Total Nonspendable	1,621
Restricted:	
PEG Grant	530,887
Courthouse ADA Fees	513,311
Animal Shelter	1,242,526
Proffers	5,296,629
Total Restricted	7,583,353
Committed:	
General Government - various	1,979,131
Education	1,064,170
E-Summons	195,803
Sheriff	1,000
VDOT Revenue Sharing	436,270
Parks and Recreation	85,646
Total Committed	3,762,020
Assigned:	
Conservation Easement	4,780
Total Assigned	4,780
Unassigned	\$71,016,238
Total Fund Balance	\$82,368,012

As shown above, unassigned fund balance on June 30, 2021 was \$71,016,238.

Below are summary projections for the end of fiscal years 2022 and 2023, and a detail analysis of actual unassigned fund balance of June 30, 2018 through June 30, 2021 is on the following page.

	Actual FY 2022	Plan FY 2023
Fund Balance, Beginning of Year	\$71,016,238	\$67,050,419
Revenue Sources/Transfers	235,566,113	232,532,809
Expenditures/Transfers	(239,531,932)	(256,032,809)
Fund Balance, End of Year	\$67,050,419	\$43,550,419

General Fund				
	ACTUAL FY 2018	ACTUAL FY 2019	ACTUAL FY 2020	ACTUAL FY 2021
Fund Balance, Beginning of Year	\$62,181,777	\$58,333,576	\$63,864,244	\$68,630,237
REVENUES				
General Property Taxes	107,522,001	113,629,440	120,543,325	129,586,450
Other Local Taxes	35,918,445	36,634,376	39,526,349	43,632,400
Permits, Fees, & Licenses	2,294,004	2,188,705	2,285,194	2,424,417
Fines & Forfeitures	299,419	313,896	248,111	199,394
Use of Money & Property	665,536	1,272,035	998,794	3,125,173
Charges for Services	2,822,424	3,003,141	2,344,290	2,411,670
Miscellaneous	372,128	363,934	156,935	438,314
Recovered Costs	3,431,929	3,422,092	7,948,509	4,071,208
Intergovernmental	25,141,167	25,677,758	26,164,055	25,522,405
TOTAL REVENUE	178,467,053	186,505,377	200,215,562	211,411,431
EXPENDITURES				
Current:				
Government Administration	9,906,318	11,060,111	13,652,684	12,304,107
Judicial Administration	2,604,293	2,962,088	2,931,762	2,942,811
Public Safety	38,683,668	39,152,979	41,395,357	42,930,250
Public Works	5,678,157	5,432,118	6,291,241	6,031,603
Health and Welfare	9,011,927	9,422,160	9,959,363	10,125,046
Community College	76,320	81,080	81,308	81,308
Education – Public School System	81,630,162	85,327,387	83,349,189	87,933,236
Parks, Recreation, & Cultural	6,497,972	7,346,862	7,625,553	6,244,228
Community Development	3,993,886	2,155,810	2,123,758	2,161,568
Debt Service - County	2,246,754	2,257,231	2,268,063	2,272,561
TOTAL EXPENDITURES	160,329,457	165,197,826	169,678,278	173,026,718
OTHER FINANCING SOURCES (uses)				
Issuance of capital lease	--	449,291	--	--
Transfers In	9,814	52,896	3,783,655	7,224,663
Transfers Out	(21,995,611)	(16,279,070)	(29,554,946)	(31,871,601)
TOTAL OTHER FINANCING SOURCES	(21,985,797)	(15,776,883)	(25,771,291)	(24,646,938)
Fund Balance, End of Year	\$58,333,576	\$63,864,244	\$68,630,237	\$82,368,012

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 2023 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	7/1/2022			6/30/2023	
	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	\$41,574,063	\$232,532,809	(\$232,532,809)	\$41,574,063	0.00%
Regional Jail	3,225,190	26,910,947	(27,291,347)	2,844,190	-12.60%
Landfill	32,092,938	9,127,512	(13,179,495)	28,040,955	-12.62%
Division of Court Services	63,502	407,330	(460,248)	10,584	-83.33%
Shawneeland	1,105,370	844,400	(939,882)	1,009,888	-8.63%
Regional Airport	215,297	2,428,858	(2,428,858)	215,297	0.00%
Lake Holiday	1,129,689	781,823	(781,823)	1,129,689	0.00%
EMS Revenue Recovery	0	2,209,014	(2,209,014)	0	0.00%
EDA	211,041	714,459	(714,459)	211,041	0.00%
School Operating	0	217,484,444	(217,484,444)	0	0.00%
School Capital	2,000,000	5,289,392	(7,289,392)	0	-100.00%
School Nutrition Services	3,822,529	6,237,000	(10,059,529)	0	-100.00%
School Debt	32,999	18,635,624	(18,668,623)	0	-100.00%
School Private Purpose	325,000	150,000	(150,000)	525,000	-100.00%
School Textbook	1,246,433	1,838,344	(3,084,777)	0	-100.00%
NREP Operating	300,000	6,116,223	(6,116,223)	300,000	0.00%
NREP Textbook	10,000	10,000	(10,000)	10,000	0.00%
Consolidated Services	0	4,000,000	(4,000,000)	0	0.00%

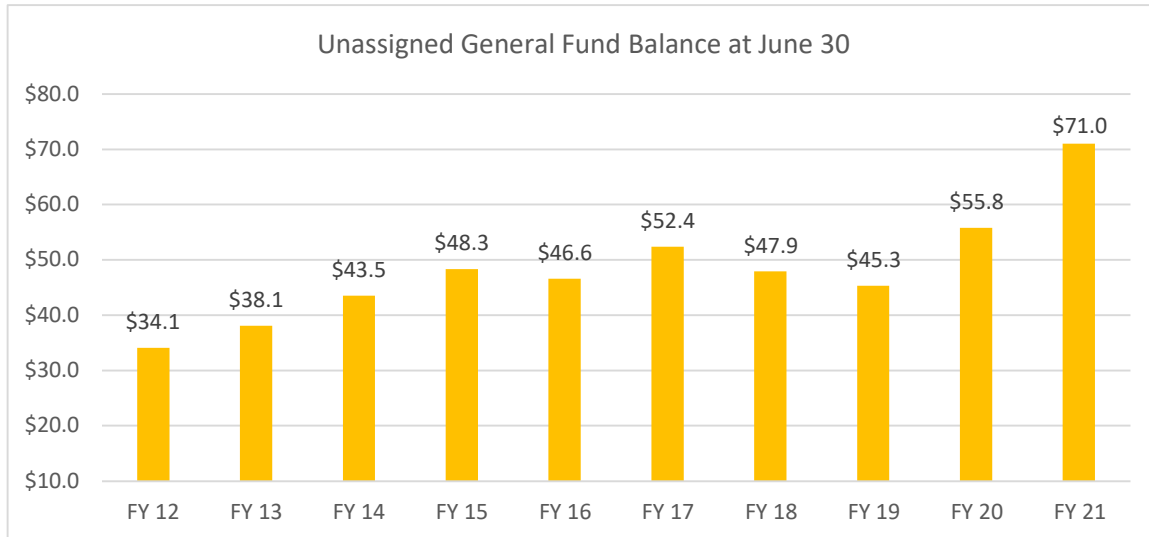
(a) Total includes all categories of fund balance.

The Board of Supervisors adopted an unassigned fund balance policy that maintains a minimum level of two months (17%) of the operating budget. For FY 2023, this amount is equivalent to \$39.5 million. The Board established an additional policy during FY 2020 to transfer amounts greater than 20% to a capital fund. For FY 2023, this amount is equivalent to \$46.5 million. 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 \$380,400 to balance the FY 2023 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 2023, 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. In FY 2022, \$26,100,000 was transferred to the Capital Fund.

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 custodial 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 th 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

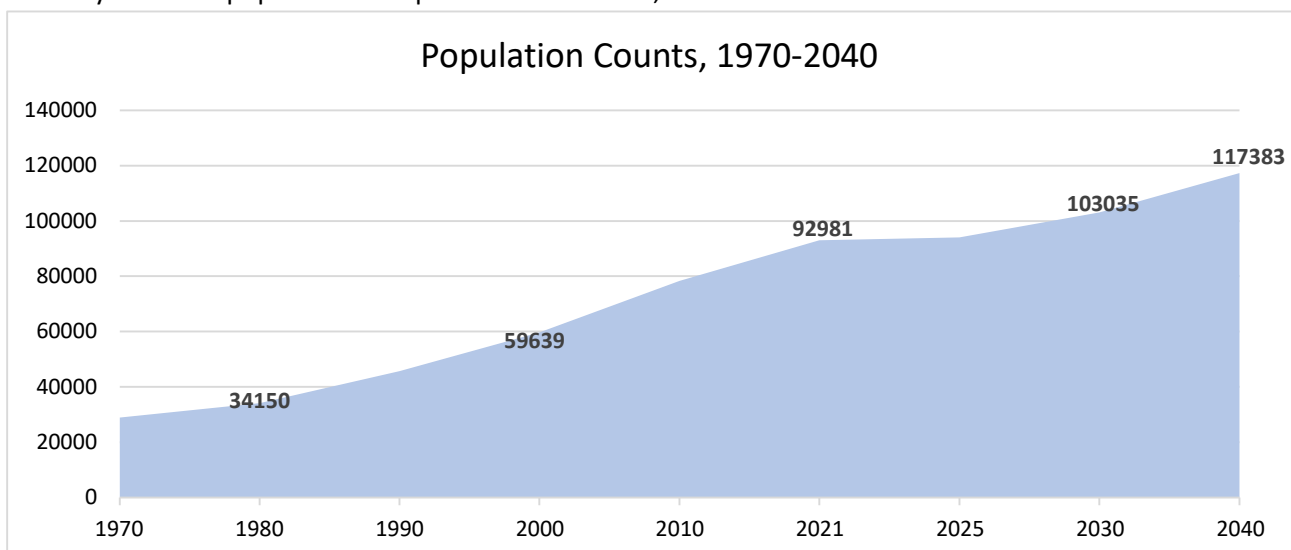
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend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

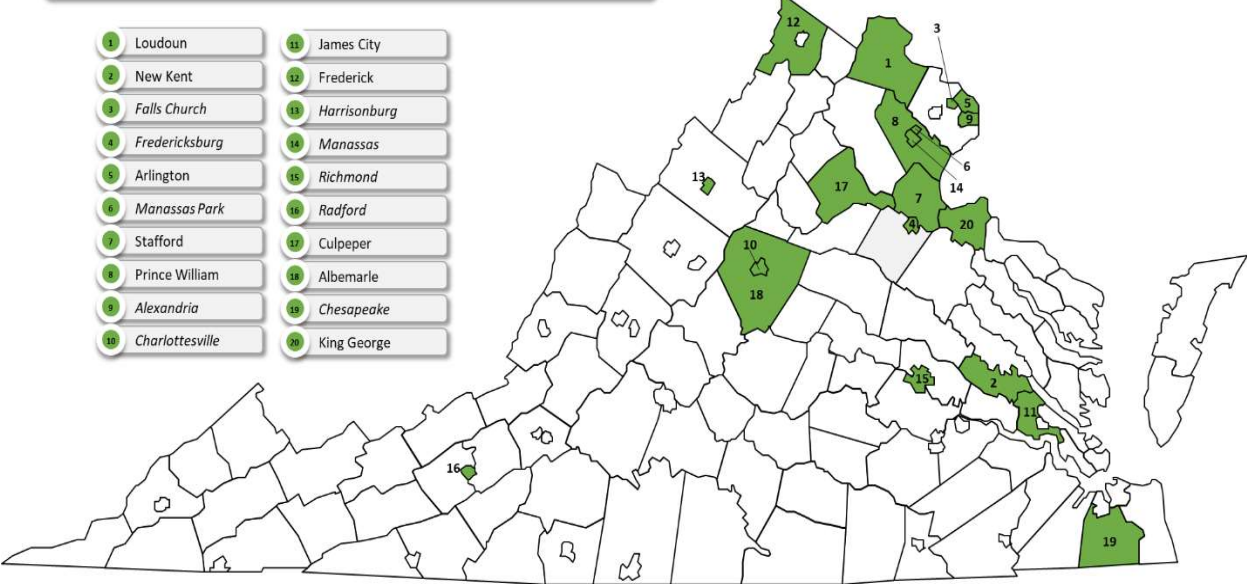
The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone, and limestone formations. This area consists of alternating valleys and ridges that run north-south through the County. Most of the area is forested. The ridges tend to be very steep, and the 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 (July 1, 2021) is 92,981. By 2030, it is projected that the population of Frederick County will be approximately 103,035 and by 2040 the population is expected to reach 117,383.



Top-20 FASTEST GROWING LOCALITIES
(2010 - 2020)



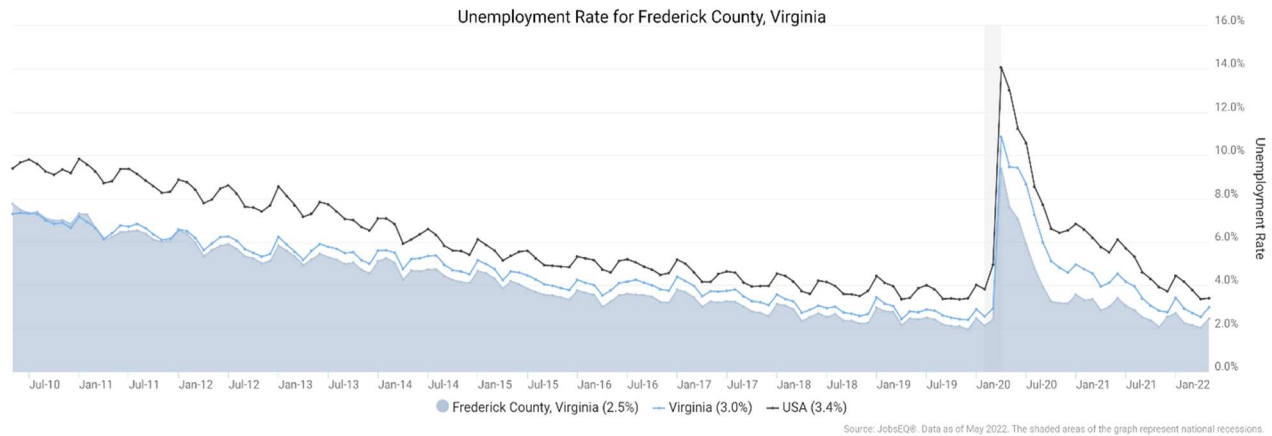
Of 133 localities in Virginia, Frederick County was the 12th fastest growing locality in Virginia from 2010-2020.

Employment Trends

Frederick County had a total of 37,415 jobs in the fourth quarter of 2021 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,331 workers in the fourth quarter of 2021. 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	6,331	16.9%
Transportation and Warehousing	4,654	12.4%
Retail Trade	3,785	10.1%
Education Services	3,025	8.1%
Construction	2,841	7.6%
Finance and Insurance	2,519	6.7%
Accommodation and Food Services	2,175	5.8%
Public Administration	2,164	5.8%
Health Care and Social Assistance	1,737	4.6%
Admin, Support, & Waste Management & Remediation Services	1,725	4.6%
Other Services (except Public Administration)	1,498	4.0%
Wholesale Trade	1,241	3.3%
Professional, Scientific, and Technical Services	1,158	3.1%
Management of Companies and Enterprises	547	1.5%
Agricultural, Forestry, Fishing and Hunting	448	1.2%
Arts, Entertainment, and Recreation	424	1.1%
Real Estate and Rental and Leasing	379	1.0%
Information	299	0.8%
Utilities	281	0.8%
Mining, Quarrying, and Oil and Gas Extraction	100	0.3%
Unclassified	84	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 2022, Frederick County’s unemployment rate was 2.5% compared to 2.7% in January 2022. Virginia’s rate was 3.0% in May 2022 compared to 3.4% in January 2022. The United States unemployment rate was 3.4% in May 2022 compared to 4.4% in January 2022.



Public School System

Frederick County Public Schools (FCPS), the 18th 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 2021 (school year 2021-2022), student enrollment was 13,899 representing an increase of 289 students compared to a year earlier. The increase in student enrollment is due to returning to in-person instruction. 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. The structure of the school division is designed to support the needs of the 14,062 students projected for the school year 2022-2023. 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
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*
2021-22	78	72	5,939	3,252	4,558	13,899	289
Membership Projections							
2022-23	79	72	6,035	3,181	4,695	14,062	163
2023-24	80	72	6,067	3,178	4,740	14,136	74
2024-25	81	72	6,086	3,189	4,774	14,201	65
2025-26	81	72	6,138	3,210	4,605	14,106	-95
2026-27	82	72	6,201	3,217	4,551	14,122	16

PS – special needs preschool PK – prekindergarten

*Decline due to COVID-19 pandemic

In FY 2020-2021, FCPS realized a temporary decline in student enrollment due to the COVID-19 pandemic. Student enrollment is expected to grow to 14,062 in school year 2022-2023. This change is a projected increase of 147 students compared to the peak pre-pandemic student enrollment of 13,915.

Based on actual FY 2021 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 0.06% higher than the state average.

Cost Per Pupil Comparison							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Winchester City	12,587	12,724	13,057	13,638	14,091	14,098	15,229
Clarke County	11,096	11,253	11,631	12,034	12,250	12,712	13,508
Warren County	9,900	9,741	10,182	10,625	11,176	11,370	12,556
Loudoun County	12,915	13,549	14,317	14,551	15,277	16,106	17,358
Shenandoah County	10,137	10,377	10,737	11,108	11,619	12,150	12,735
Fauquier County	12,173	12,479	12,567	12,891	13,782	13,546	14,996
Frederick County	11,009	11,401	11,823	12,411	12,889	13,091	14,214
State Average	11,523	11,745	12,171	12,548	12,931	13,241	14,206
Regional Average	11,402	11,646	12,045	12,465	13,012	13,296	14,371

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

Quality of Life

Higher Education

Laurel Ridge Community College (LRCC) 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. LRCC also serves the business community by offering workforce preparation programs for employees and employers. LRCC 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 95.5% of the national average. According to MRIS, the median sold price of housing was \$405,000 in June 2022. 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 2020) gives the crime rate per 100,000 people for the USA as 398.5. The crime rate for the Winchester-Frederick County area was 121.3 in 2020, down from 160.8 in 2019.

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 25,510 registered library card holders in Frederick County. During the period of July 1, 2021 through June 30, 2022, Frederick County residents had the following usage:

- traditional checkouts: 364,369;
- electronic (ebooks, eaudiobooks, music, magazines, streaming video) checkouts: 77,272
- documents retrieved from online databases (historical documents, research articles, periodicals): 80,028

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 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, playground, restrooms, and a paved parking area. An outdoor fitness area was added to Clearbrook Park and opened for use in the Spring of 2021 and pickleball courts will be installed in the late summer of 2022.



Sherando Park – Warrior Drive Entrance Playground



Clearbrook Park – 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 2021 season was the addition of two sand volleyball courts at Clearbrook Park. This five-court complex 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 2024.

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 190 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 4th of July Celebration held at Sherando Park, and the Battlefield Half Marathon, the only distance race in the immediate area.

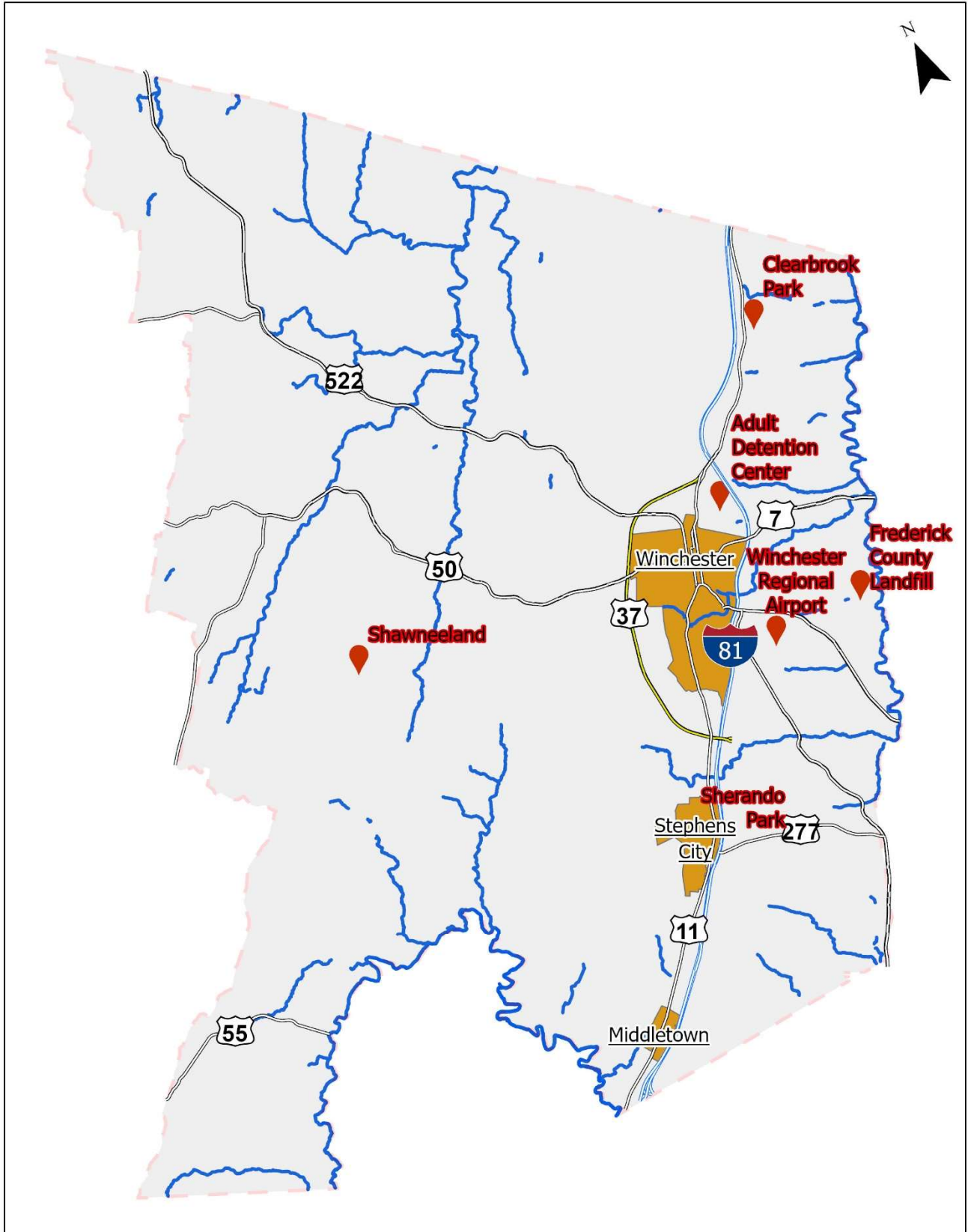
In 2020, the Bowman Library Trail opened for use providing the community with an additional half-mile paved walking trail. An amphitheater will be installed at this same location with construction to begin in the late summer of 2022.

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.



Recreational programs within the parks continue to expand and grow

Map of Frederick County, VA



Housing

Housing Types

of single family homes: 26,173

of townhomes: 3,566

of apartment units: 2,930



24 HUD
foreclosures as
of end of June
2022

- Average sale price of a home: \$513,597 (June 2022)
- Average # of days a house is on the market: 23 (June 2022)

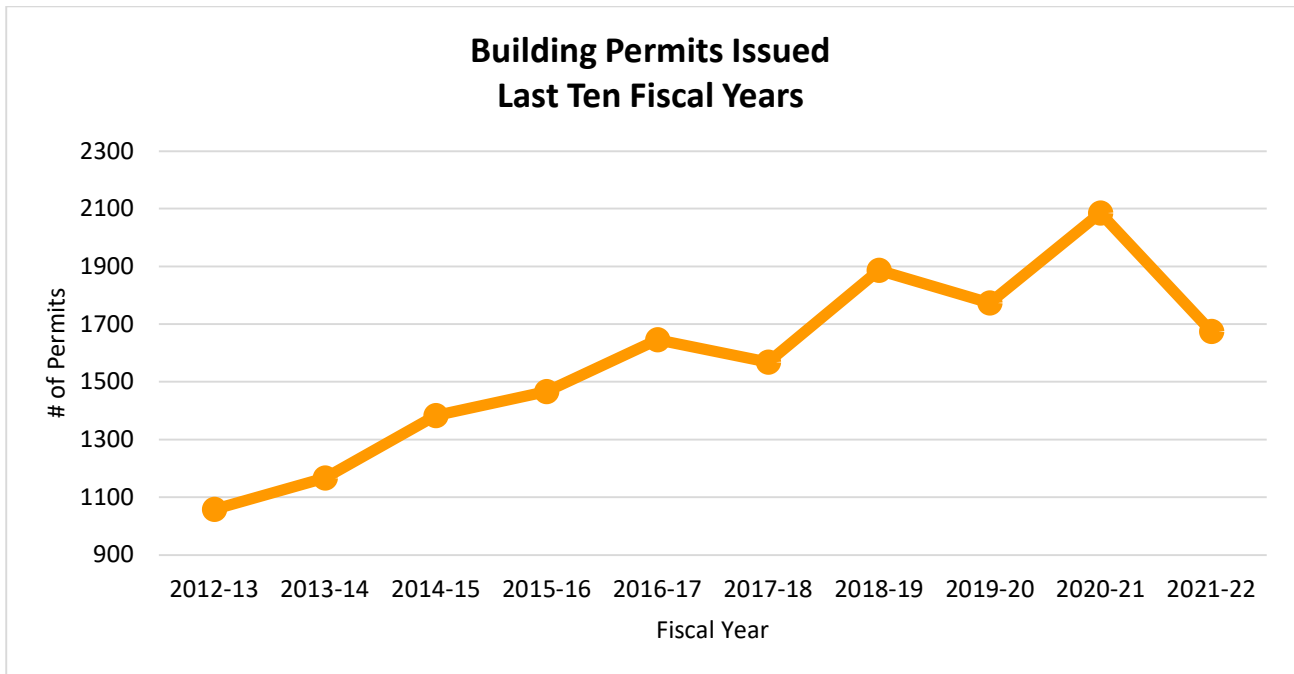


**PROPERTY VALUE AND CONSTRUCTION – FREDERICK COUNTY, VA
LAST TEN FISCAL YEARS**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2021-22	130	29,675,396	1,544	208,103,715	12,013,475,550	1,281,201,150

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**

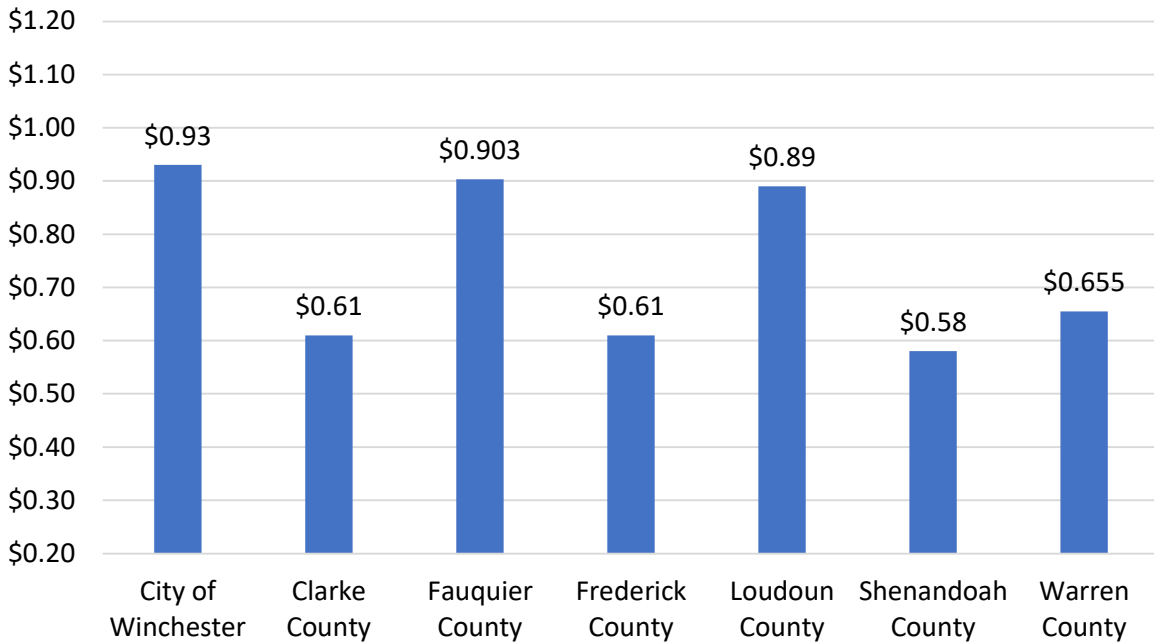
Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
2012-13	7,696,001,678	972,643,615	255,121,648	41,657,061	378,304,245	2,172,968	9,345,901,215
2013-14	7,816,092,895	1,006,173,853	282,244,524	41,946,199	342,658,871	2,194,437	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
2021-22	12,013,475,550	1,519,666,217	451,967,908	38,120,780	439,261,387	1,219,903	14,463,711,745

Source: Frederick County Commissioner of the Revenue Office

PROPERTY TAX RATES – FREDERICK COUNTY, VA LAST TEN CALENDAR YEARS						
Calendar Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
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
2022	0.61	4.23	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.

Real Estate Tax Comparison of Neighboring Counties and Cities

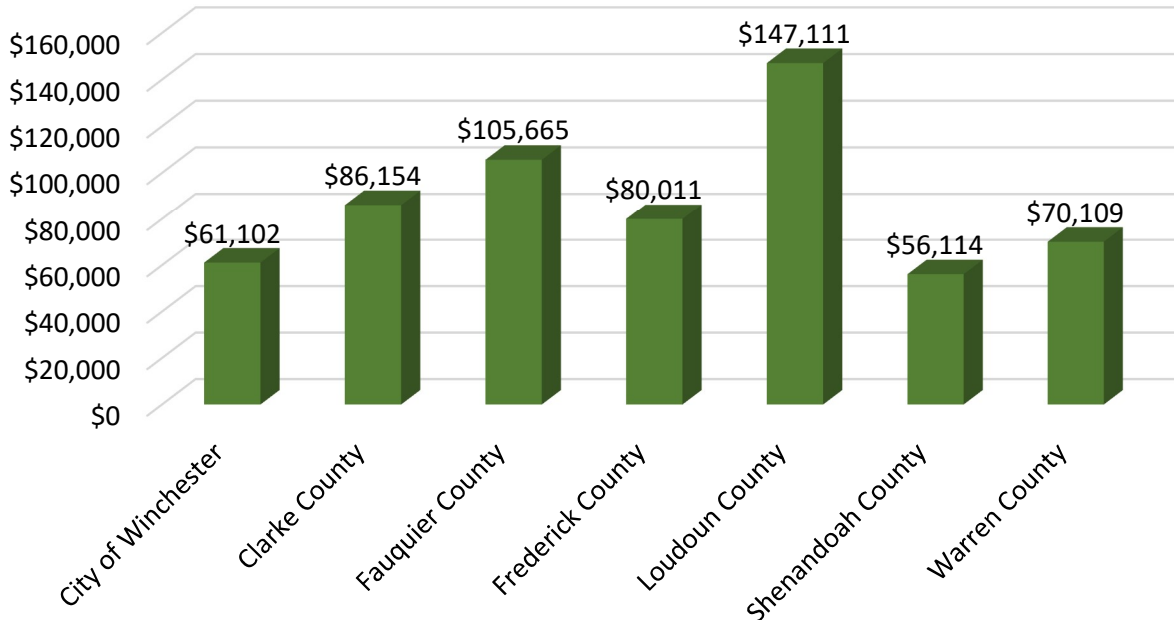


**DEMOGRAPHIC STATISTICS – FREDERICK COUNTY, VA
LAST TEN FISCAL YEARS**

Calendar Year	Population (1)	Per Capital Income (1) (2)	School Enrollment (3)	Unemployment Rate (4)
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	52,377	13,610	4.6%
2021	92,981	N/A	13,899	2.5%

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

Median Household Income Comparison of Neighboring Counties and Cities



Frederick County, Virginia
Additional Miscellaneous/Demographic Statistics

	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
Demographics						
Population (ACS)	—	—	—	88,054	8,509,358	326,569,308
Male	50.0%	49.2%	49.2%	44,047	4,186,543	160,818,530
Female	50.0%	50.8%	50.8%	44,007	4,322,815	165,750,778
Median Age ²	—	—	—	40.7	38.4	38.2
Under 18 Years	22.9%	22.0%	22.4%	20,183	1,868,597	73,296,738
18 to 24 Years	7.8%	9.5%	9.3%	6,861	808,812	30,435,736
25 to 34 Years	12.2%	13.9%	13.9%	10,738	1,180,909	45,485,165
35 to 44 Years	12.4%	13.0%	12.7%	10,895	1,110,409	41,346,677
45 to 54 Years	13.8%	13.2%	12.7%	12,125	1,122,875	41,540,736
55 to 64 Years	13.6%	13.0%	12.9%	12,008	1,103,411	42,101,439
65 to 74 Years	10.1%	9.2%	9.4%	8,853	780,233	30,547,950
75 Years, and Over	7.3%	6.3%	6.7%	6,391	534,112	21,814,867
Race: White	89.6%	66.3%	70.4%	78,894	5,643,436	229,960,813
Race: Black or African American	3.8%	19.0%	12.6%	3,365	1,620,649	41,227,384
Race: American Indian and Alaska Native	0.2%	0.3%	0.8%	148	22,553	2,688,614
Race: Asian	1.5%	6.7%	5.6%	1,353	570,398	18,421,637
Race: Native Hawaiian and Other Pacific Islander	0.0%	0.1%	0.2%	42	5,994	611,404
Race: Some Other Race	0.8%	2.8%	5.1%	732	240,542	16,783,914
Race: Two or More Races	4.0%	4.8%	5.2%	3,520	405,786	16,875,542
Hispanic or Latino (of any race)	9.0%	9.5%	18.2%	7,896	810,770	59,361,020
Population Growth						
Population (Pop Estimates) ⁴	—	—	—	91,119	8,590,563	329,484,123
Population Annual Average Growth ⁴	1.5%	0.7%	0.6%	1,257	56,656	2,015,698
Economic						
Labor Force Participation Rate and Size (civilian population 16 years and over)	63.6%	65.2%	63.2%	44,672	4,382,484	164,759,496
Prime-Age Labor Force Participation Rate and Size (civilian population 25-54)	83.7%	83.9%	82.4%	28,089	2,793,827	105,137,520
Armed Forces Labor Force	0.3%	1.8%	0.4%	240	126,202	1,143,342
Veterans, Age 18-64	6.4%	8.0%	4.5%	3,332	416,941	8,920,267
Veterans Labor Force Participation Rate and Size, Age 18-64	80.5%	82.6%	76.8%	2,681	344,321	6,853,673
Median Household Income ²	—	—	—	\$80,011	\$76,398	\$64,994
Per Capita Income	—	—	—	\$38,442	\$41,255	\$35,384
Mean Commute Time (minutes)	—	—	—	33.0	28.6	26.9
Commute via Public Transportation	0.3%	4.0%	4.6%	107	168,784	7,044,886
Educational Attainment, Age 25-64						
No High School Diploma	10.6%	8.3%	10.5%	4,858	375,945	17,929,220
High School Graduate	31.3%	22.7%	25.4%	14,335	1,026,183	43,289,555
Some College, No Degree	21.2%	19.2%	20.5%	9,689	865,424	34,959,338
Associate's Degree	9.5%	8.4%	9.3%	4,365	380,405	15,776,790
Bachelor's Degree	16.0%	23.9%	21.6%	7,317	1,079,210	36,888,244
Postgraduate Degree	11.4%	17.5%	12.7%	5,202	790,437	21,630,870

Housing						
Total Housing Units	—	—	—	34,817	3,537,788	138,432,751
Median House Value (of owner-occupied units) ²	—	—	—	\$265,700	\$282,800	\$229,800
Homeowner Vacancy	1.0%	1.3%	1.4%	254	28,811	1,129,755
Rental Vacancy	5.7%	5.4%	5.8%	429	61,514	2,704,553
Renter-Occupied Housing Units (% of Occupied Units)	22.3%	33.3%	35.6%	7,155	1,060,350	43,552,843
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	4.0%	6.1%	8.5%	1,283	193,853	10,344,521
Social						
Poverty Level (of all people)	5.8%	10.0%	12.8%	5,038	826,708	40,910,326
Households Receiving Food Stamps/SNAP	4.1%	7.9%	11.4%	1,316	251,747	13,892,407
Enrolled in Grade 12 (% of total population)	1.3%	1.3%	1.3%	1,148	112,273	4,358,865
Disconnected Youth ³	1.0%	1.5%	2.5%	42	6,851	433,164
Children in Single Parent Families (% of all children)	28.1%	30.8%	34.0%	5,289	543,846	23,628,508
With a Disability, Age 18-64	8.7%	9.4%	10.3%	4,448	484,166	20,231,217
With a Disability, Age 18-64, Labor Force Participation Rate and Size	46.3%	46.1%	43.2%	2,060	223,395	8,740,236
Foreign Born	6.4%	12.6%	13.5%	5,622	1,068,489	44,125,628
Speak English Less Than Very Well (population 5 yrs and over)	3.5%	5.8%	8.2%	2,916	466,588	25,312,024
Uninsured	8.3%	8.2%	8.7%	7,183	681,362	28,058,903

[Source: JobsEQ®](#)

1. American Community Survey 2016-2020, 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 Population Estimate 2020, annual average growth rate since 2010

**PRINCIPAL REAL PROPERTY TAXPAYERS – FREDERICK COUNTY, VA
AT JUNE 30, 2022**

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Trans Allegheny Interstate	Utility	154,088,211	1.26%
The Village at Orchard Ridge	Senior Living	77,672,400	0.64%
Navy Federal	Call Center	77,567,100	0.63%
Shenandoah Valley Electric	Utility	63,020,287	0.52%
GPT BTS (Amazon)	Distribution	58,123,200	0.48%
H P Hood	Dairy Plant	56,662,700	0.46%
Fort Collier Group	Industrial Park	53,203,600	0.44%
Blackburn Commerce Center	Industrial	46,091,200	0.38%
Rappahannock Electric Coop	Utility	44,314,960	0.37%
Potomac Edison	Utility	40,814,421	0.34%
Total		671,558,079	5.52%
Total assessed valuation for all real property – 2022 calendar year assessment		12,158,735,000	100.00%

(1) Percentage of total assessed valuation is based on 2022 tax year assessed value for real property taxes

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

Name	Type of Business	Employee Range
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+
Trex Company, Inc.	Plastics Manufacturing	1,000+
Wal-Mart	Retail	500-999
County of Frederick	Local Government	500-999
Winchester City Public Schools	Local Public Education	500-999
Shenandoah University	Higher Education	500-999
Home Depot	Logistics	500-999
Ignite Holdings LLC (Rubbermaid)	Plastics/Rubber Products Manufacturing	500-999
Martin’s Food Market	Grocery	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
Thermo Fisher Scientific	Chemical Manufacturing	250-499
Lord Fairfax Community College	Higher Education	250-499
Kraft Heinz Company	Food Manufacturing	250-499
American Woodmark Corporation	HQ/Cabinet Manufacturing	250-499

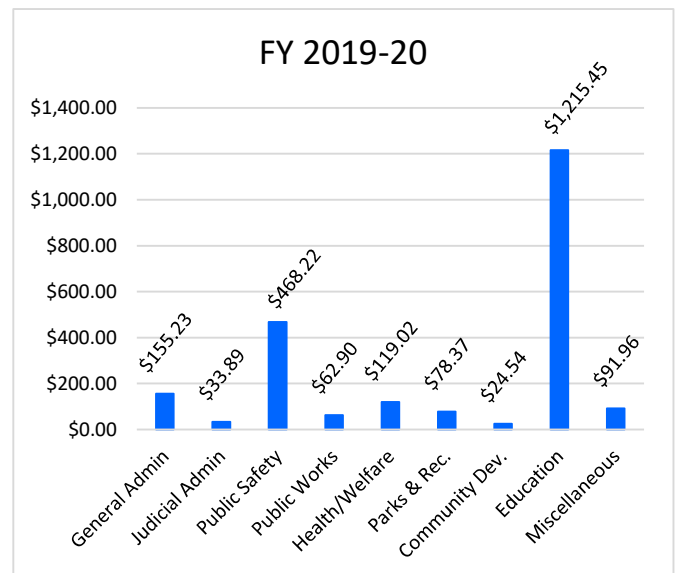
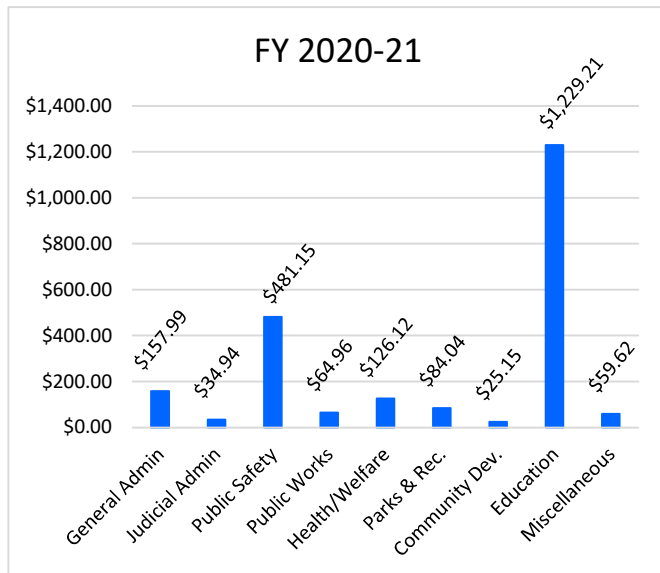
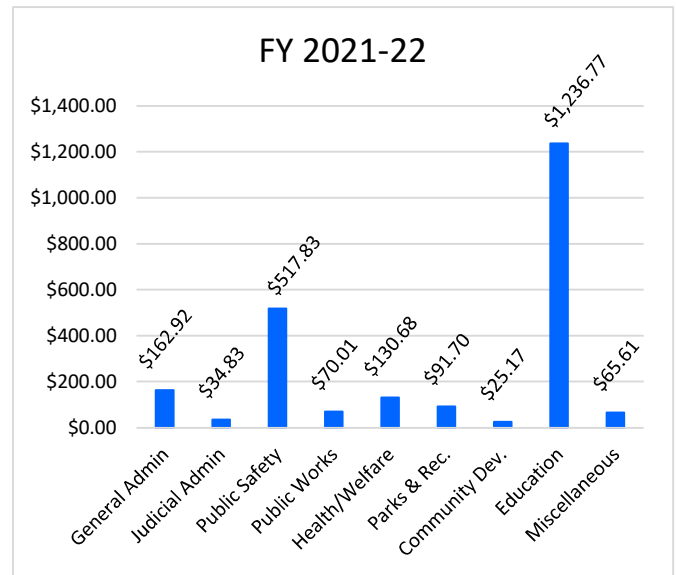
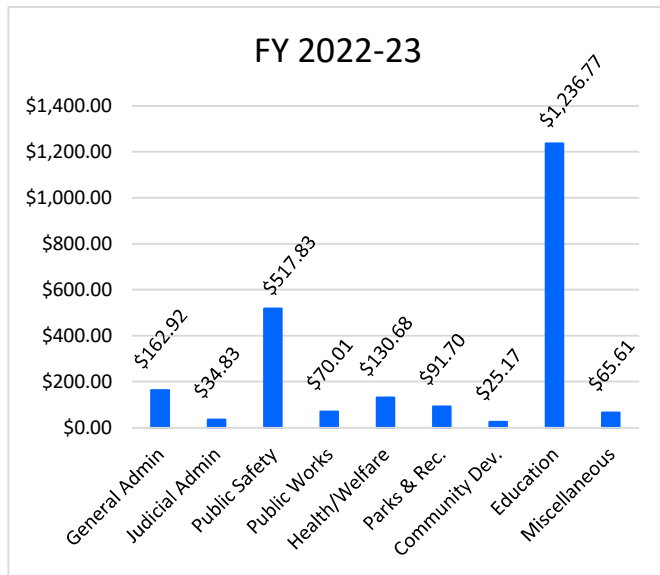
**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA
AT JUNE 30, 2022**

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	190
	Number of paid firefighters	146
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	13,899
	Number of instructional personnel	1,685
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)	304,350
	Number of shelter visitors	46,000
	Number of pool visitors (daily admission only)	18,338
	Number of shelters	16
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses (18 holes)	1
	Number of outdoor fitness equipment areas	2
	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	24
	Total FCPS acreage maintained	384.5
	Number of basicREC sites	12
	Number of recreation program participants	46,799
Building Permits Issued:	Residential and Commercial	1,674

FREDERICK COUNTY PER CAPITA COSTS

	General Fund FY 2022-23	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 92,981.

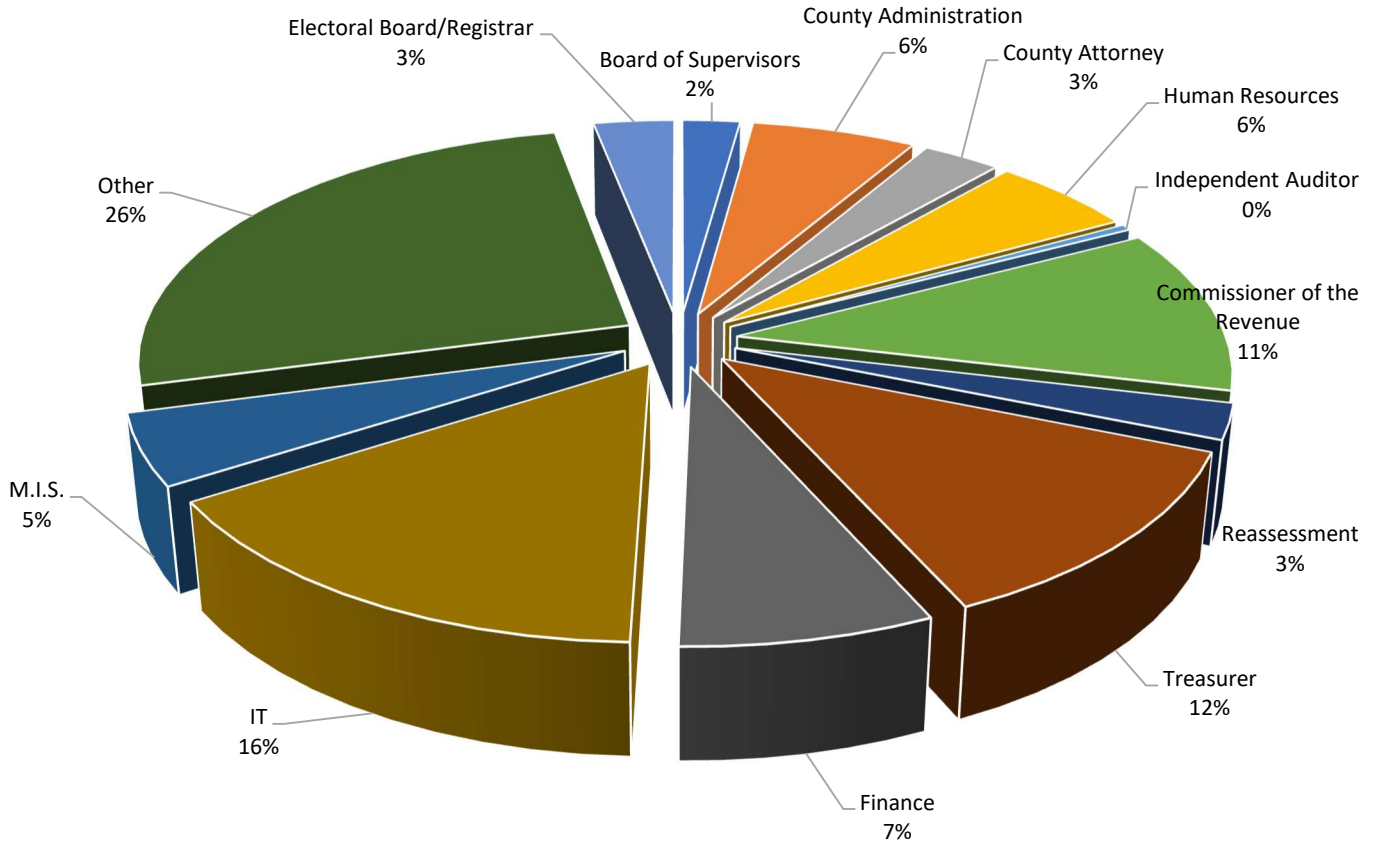


Administration



Frederick County Administration Complex
Winchester, Virginia

General Government Administration



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023 Amount	%
Board of Supervisors	\$315,346	\$314,443	\$358,228	\$43,785	13.92%
County Administrator	817,154	1,000,895	1,025,662	24,767	2.47%
County Attorney	441,952	491,468	485,749	-5,719	-1.16%
Human Resources	673,151	744,294	897,763	153,469	20.61%
Independent Auditor	63,500	66,000	66,000	0	0.00%
Commissioner of the Revenue	1,579,238	1,583,372	1,855,203	271,831	17.16%
Reassessment	400,936	474,952	396,451	-78,501	-16.52%
Treasurer	1,661,565	1,786,518	1,977,716	191,198	10.70%
Finance	1,076,255	1,091,973	1,166,652	74,679	6.83%
Information Technologies	2,382,646	2,097,136	2,540,323	443,187	21.13%
M. I. S.	673,299	699,699	797,929	98,230	14.04%
Other	3,403,315	3,792,640	4,261,044	468,404	12.35%
Electoral Board/Registrar	530,870	485,359	501,830	16,471	3.39%
TOTAL EXPENDITURES	\$14,022,227	\$14,628,749	\$16,330,550	\$1,701,801	11.63%

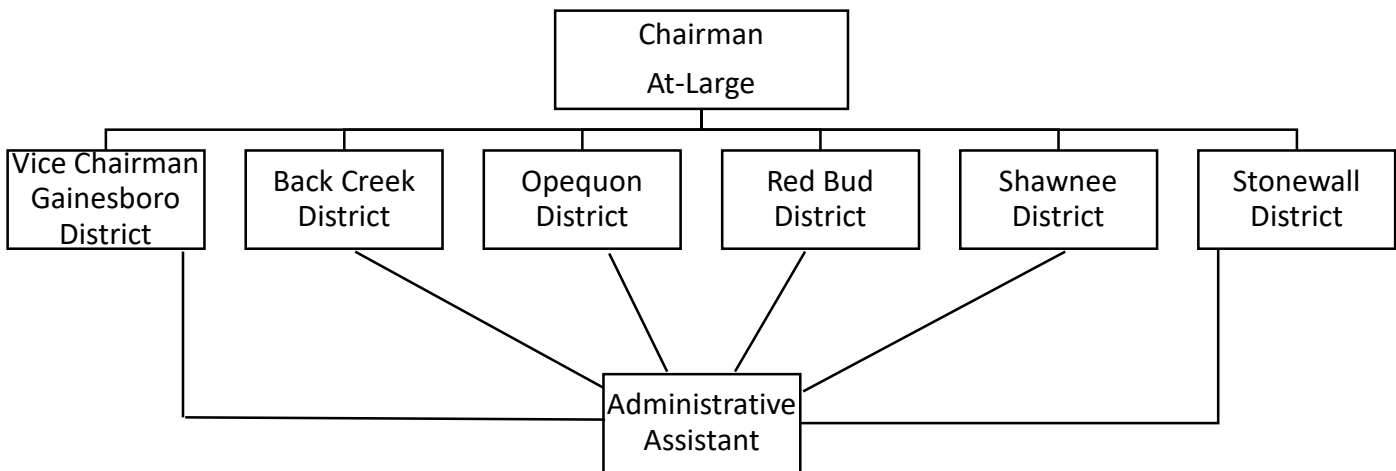
Mission

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

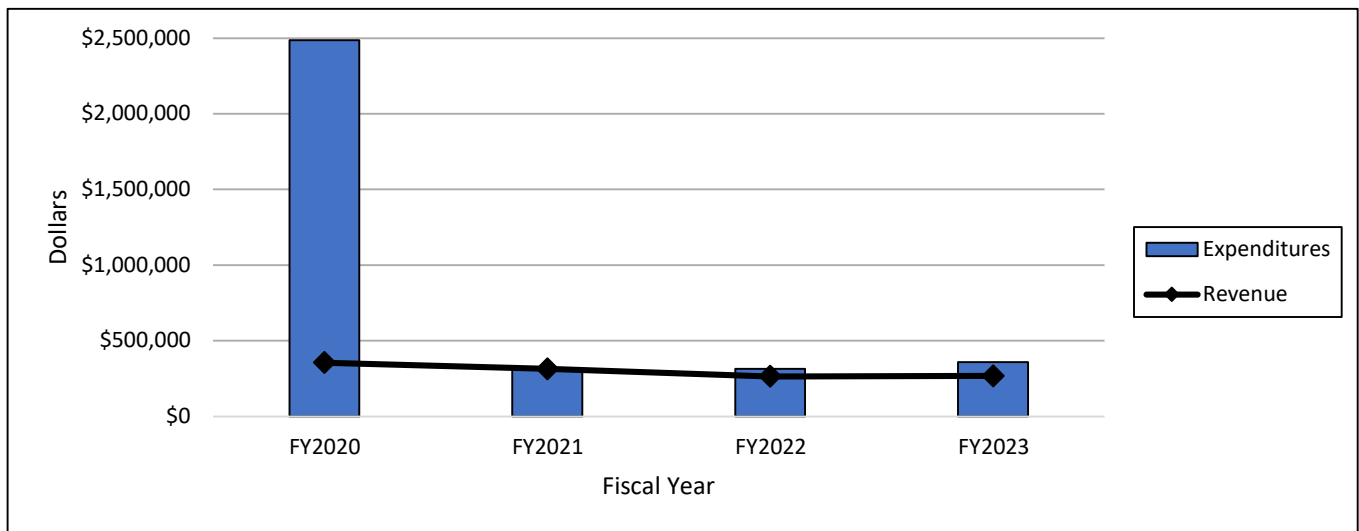
Governmental Authority

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$182,867	\$189,218	\$210,893	\$215,178	\$4,285	2.03%
Operating	199,286	126,128	103,550	143,050	39,500	38.15%
Capital/Leases	2,104,371	0	0	0	0	0.00%
Total	2,486,524	315,346	314,443	358,228	43,785	13.92%
Fees/Charges	90,555	99,679	0	0	0	0.00%
State/Federal	265,960	215,667	265,502	268,063	2,561	0.96%
Local Tax Funding	\$2,130,009	\$0	\$48,941	\$90,165	\$41,224	84.23%
Full-Time Positions	1	1	1	1	0	0.00%



FY2023 Total Budget \$358,228

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Increase in PEG funding expenses

Capital

- FY2020 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Resolutions Adopted/Considered	98/101	80	100
Ordinances Adopted/Considered	9/11	9	11
Board of Supervisor Meetings	33	35	33
Bond Rating Moody's	Aa2	Aa2	Aa2



Frederick County purchased the old Sunnyside Plaza shopping center for possible additional county office space

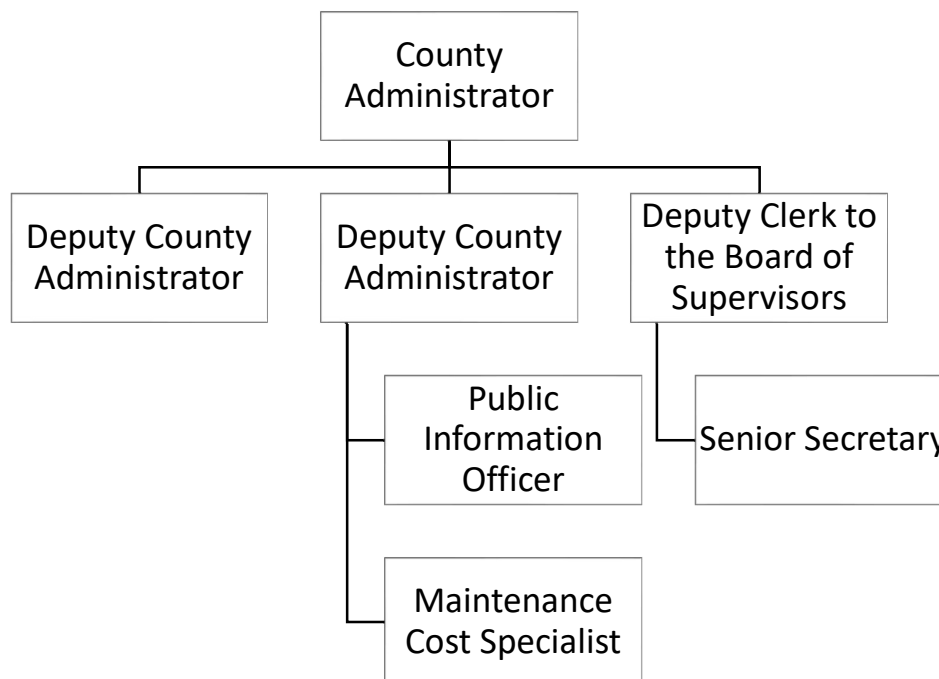
Mission

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

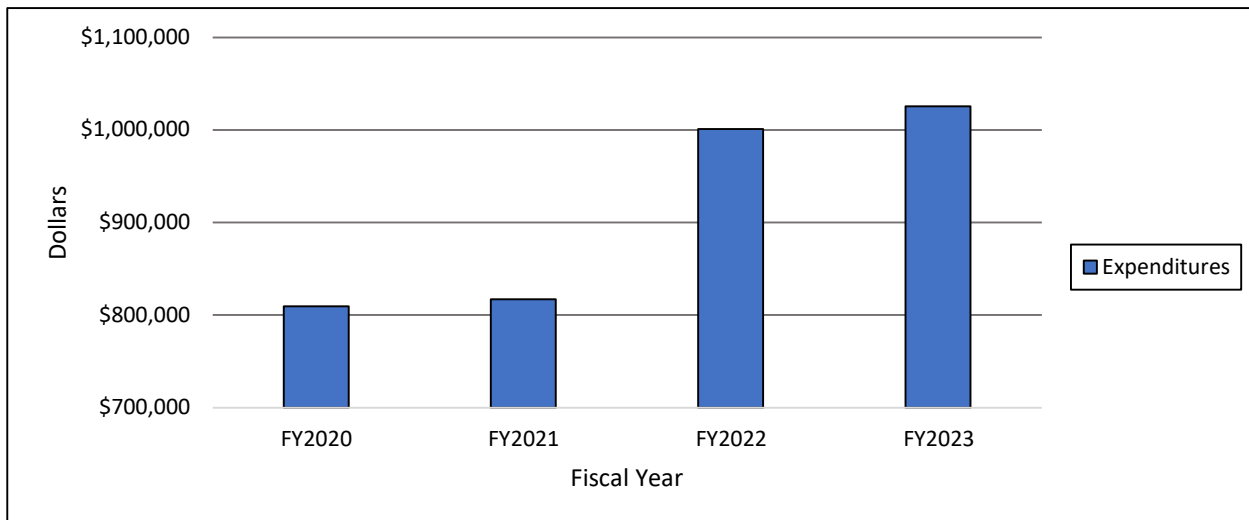
Chief Administrative Office

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$792,967	\$808,010	\$961,245	\$990,112	\$28,867	3.00%
Operating	16,338	9,144	39,650	35,550	-4,100	-10.34%
Capital/Leases	0	0	0	0	0	0.00%
Local Tax Funding	\$809,305	\$817,154	\$1,000,895	\$1,025,662	\$24,767	2.47%
Full-Time Positions	6	6	7	7	0	0.00%



FY2023 Total Budget \$1,025,662

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Bond Rating – Moody’s	Aa2	Aa2	Aa2
BOS Agenda Packets	28	30	30
BOS Resolutions	101	100	100
BOS Ordinances	11	20	15
BOS Proclamations	0	3	1
Number of FOIA requests	565	600	650



Phase I of Renaissance Drive was funded through a combination of private funds and State Revenue Sharing funds. Renaissance Drive runs from Route 11 (Valley Pike) to just east of the CSX railroad tracks. The construction of this project was managed by the County. Phase II of this project will begin at the end of Phase I and will ultimately terminate at Shady Elm Road.

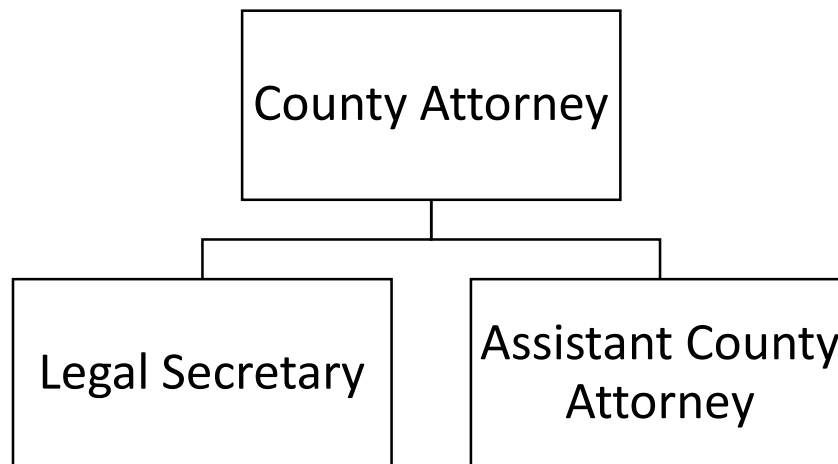
Mission

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

What We Do

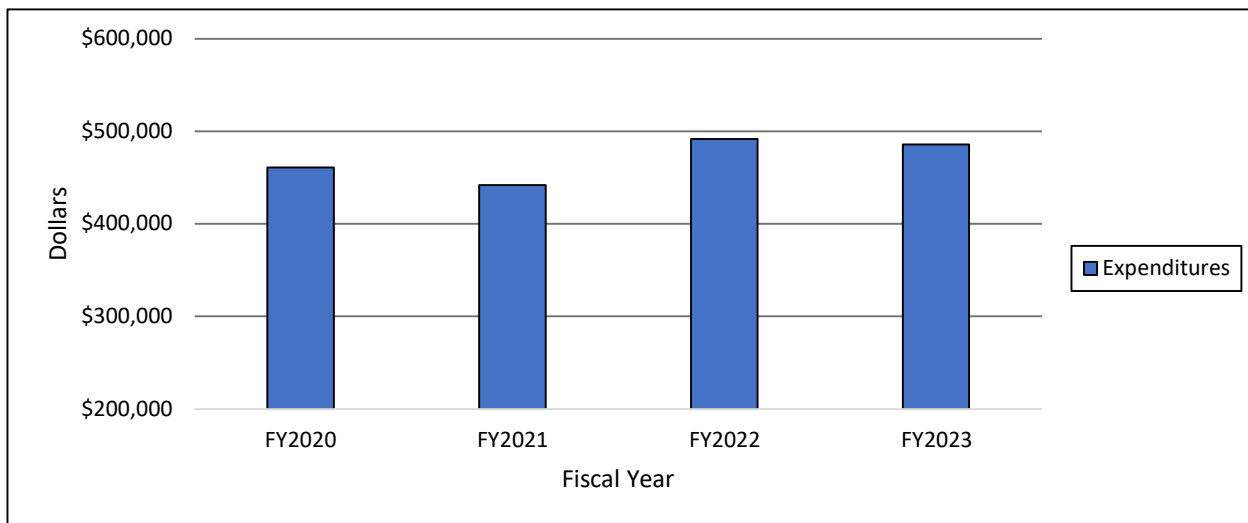
Legal Counsel for Frederick County

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$437,157	\$421,807	\$446,443	\$435,499	-\$10,944	-2.45%
Operating	23,557	20,145	45,025	50,250	5,225	11.60%
Local Tax Funding	\$460,714	\$441,952	\$491,468	\$485,749	-\$5,719	-1.16%
Full-Time Positions	3	3	3	3	0	0.00%



FY2023 Total Budget \$485,749

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Personnel change resulted in lesser salary/benefits

Operating

- Increase in budgeted professional services expenses

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Total litigation matters active during fiscal year	132	250	200
General litigation matters	28	30	30
Collection litigation matters	46*	190	120
County Code violation matters	58	30	50
Rezoning applications/proffer statements reviewed/consulted on	3	10	8
FOIA requests involving extensive County Attorney review	5	-	6
* Filing of collection litigation matters was substantially reduced in FY21, in response to COVID-19 economic disruption			



Winchester-Frederick County Joint Judicial Center

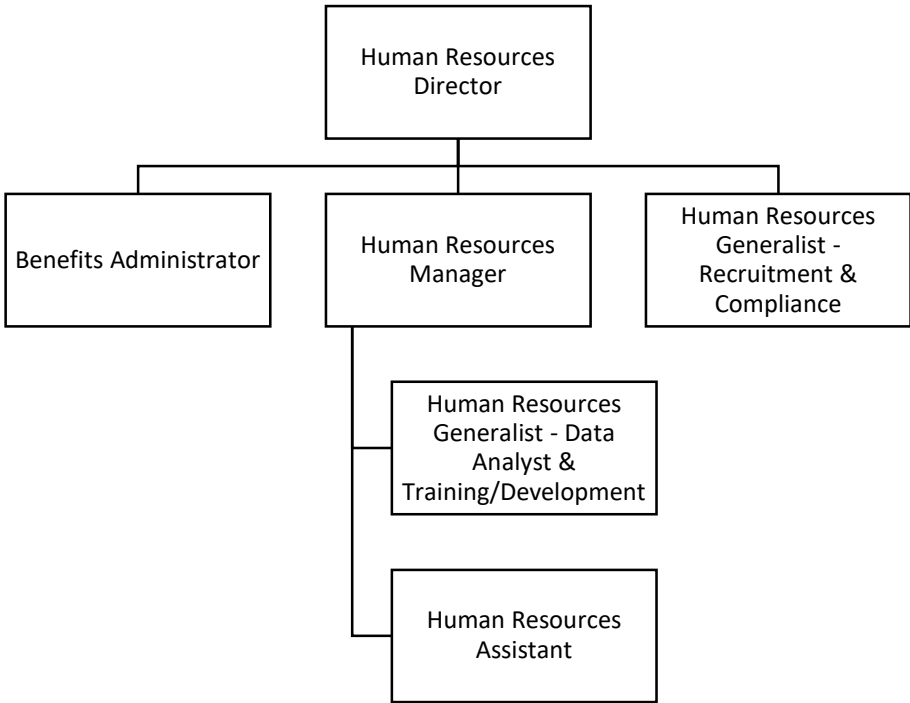
Mission

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

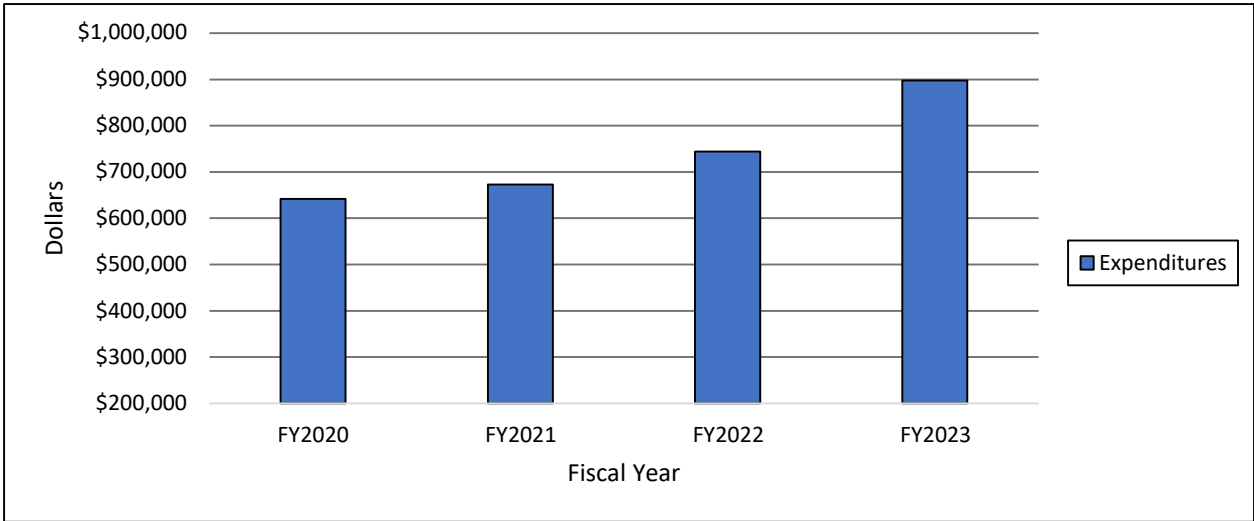
The Department of Human Resources administers comprehensive programs aimed at attracting, motivating, and retaining a professional and industrious workforce

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$550,432	\$568,362	\$593,003	\$650,455	\$57,452	9.69%
Operating	85,856	99,651	145,891	243,708	97,817	67.05%
Capital/Leases	5,631	5,138	5,400	3,600	-1,800	-33.33%
Local Tax Funding	\$641,919	\$673,151	\$744,294	\$897,763	\$153,469	20.62%
Full-Time Positions	6	6	6	6	0	0.00%



FY2023 Total Budget \$897,763

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Increase in part-time help

Operating

- Increases in budgeted advertising, office supplies, and travel expenses
- Increase in contractual services to include implementation of BenefitFirst module

Goals/Objectives

- 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. Also, look to install a learning management system that will benefit IT and HR training efforts.
- 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of Full-Time new hires	82	120	130
Number of promotions	100	95	110
Number of positions reviewed and/or reclassified	21	35	15
Number of positions with salary adjustments	42	15	25
Number of employees participating in Wellness Incentive Program (Biometric Screening)	80	160	125
Number of worker’s compensation claims processed	94	90	100
Number of HR policies reviewed	5	3	3
Number of HR policies updated	5	3	3
Number of HR Committee meetings held	6	6	6



Mission

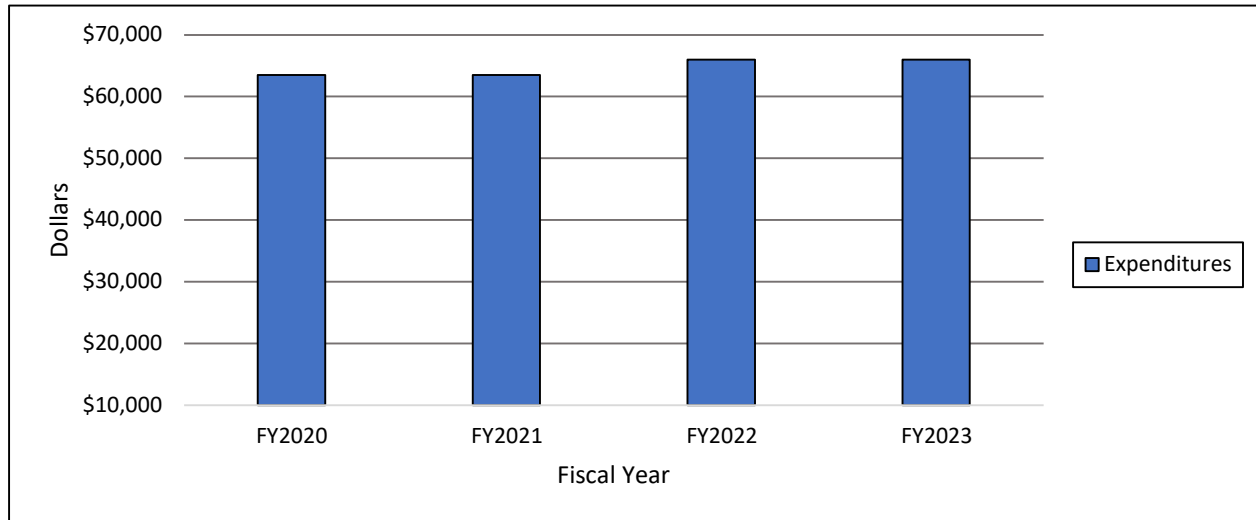
To work with county Finance staff to receive the Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR). This certificate shows the locality has gone beyond minimum requirements of generally accepted accounting principles in preparing their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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
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%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$66,000

No Notable Changes

Mission

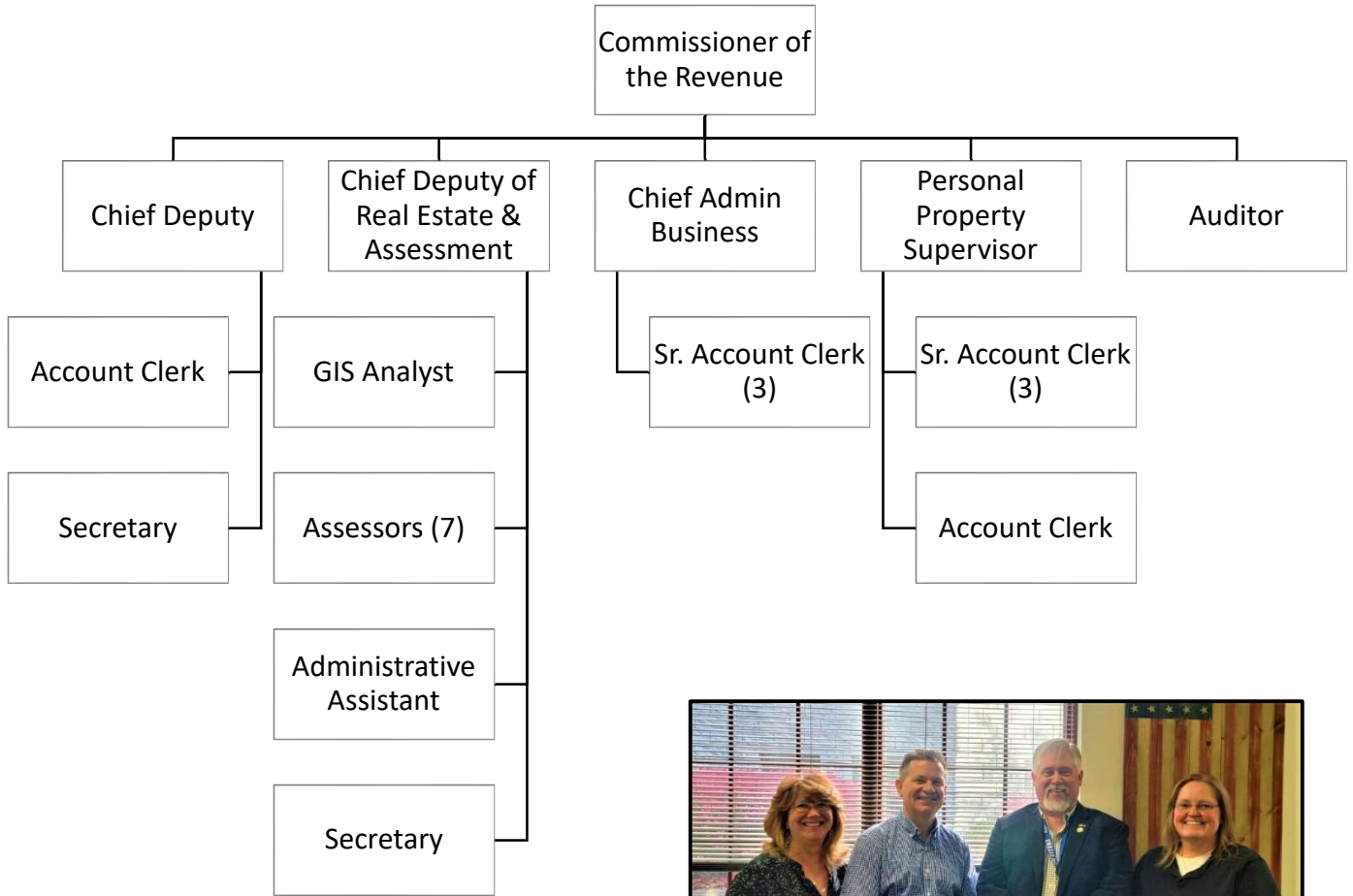
To accurately, fairly, equitably, and uniformly find, assess, value, and apply BOS tax rates to all taxable businesses, personal property (vehicles, trailers, boats, airplanes, mobile homes, etc.), real property, and business tangible personal property (equipment, furnishings, machinery & tools). To 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 general information, important dates, printable applications and forms, and online programs.

What We Do

- *General Administration* – maintain statistics and estimates, observe economic trends/data, review valuation guide changes, examine real estate sales for assessment accuracy; monitor and lobby for/against legislative changes that impact administration of taxation by COR; work with County Attorney on legal issues and updates of the County Code; respond to FOIA requests and other inquiries; compile statistical annual reports for local, state, and organizational use; assist with County budgetary information and revenue projection; prepare budget and monthly reports for Compensation Board; continue education by attending classes, training, seminars and conferences; actively participate in tax or assessment-related group meetings involving matters such as proposed legislation before the General Assembly, NADA analysis, VA Tax Department updates, DMV updates, and Bright & Associates or CAMRA software changes
- *Personal Property Division* – assess all applicable taxes and license fees for all-size cars, pick-up, panel and heavy-weight trucks, motorcycles, trailers, motor homes, mobile homes, airplanes, and boats; make adjustments to reflect: purchase, sale, transfer, and/or disposal of personal property as well as for vehicle use (personal/business), qualifying disabled veterans, military, and fire & rescue volunteers; calculate PPTRA and high mileage deductions; manually value certain items; calculate apportionment; prepare supplements as required by law; follow up on non-compliance; review and respond to applications for appeal
- *Business Division* – assess tax and license fees as well as issue business licenses for all businesses, meals and lodging establishments, contractors, subcontractors, sponsors and vendors of events/shows/festivals, short-term rental equipment businesses, electric and natural gas etc.; process all filings of every regular business, manufacturer, and processor for furnishings/equipment/machinery & tools etc. by carefully reviewing the type, quantity, and listed original cost of each item for sufficiency and accuracy, comparing to prior year's filing and correcting assessments for non-filers, as well as underreported or undervalued items; calculate by hand the depreciated value; conduct site visits for discovery and auditing purposes; make data comparisons to ensure proper and complete reporting; use various methods to pursue non-filers including site visits, notice of non-compliance, Summons, and court action; prepare Statutory Assessments
- *Compliance & Auditing Division* – responsible for investigating and auditing filings of all tax programs; use multiple methods to ascertain compliance to ensure the tax burden is equitable by conducting discovery including site visits and reviewing monthly tax reports from multiple sources for comparison; correct assessments for non-filers, unreported or undervalued items, incorrect depreciation etc.; file request for locality transfers when allocated incorrectly to other jurisdictions; handle tax appeals

Commissioner of the Revenue and Reassessment



Commissioner of the Revenue, Auditor and Administrative Staff

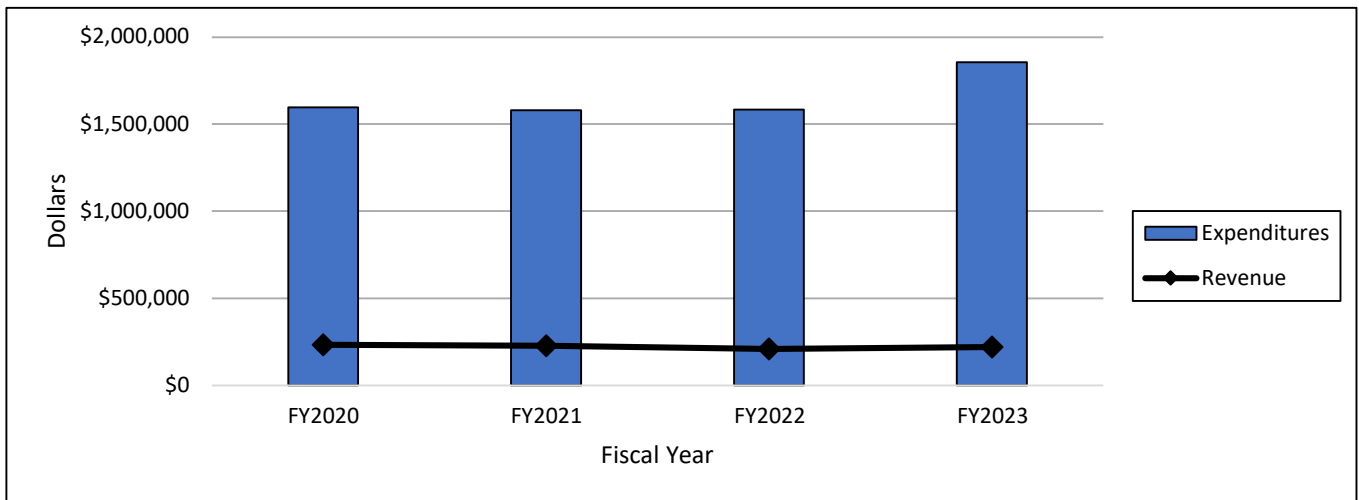
Frederick County COR office again received the Commissioner of the Revenue of Virginia Association’s award of **“Accreditation for Continued Excellence”** by complying with the numerous rigorous standards set by CORVA.

Through UVA’s Weldon Cooper Center, 11 COR staff have achieved their **Master Deputy Commissioner** designations by: (1) successfully completing the mandatory “Roles & Responsibilities of Commissioners” course plus three additional core and elective courses; (2) accumulating a total of 60 points by a combination of: previous education and experience; service to the Association (e.g., as an Officer, Committee member, course instructor or conference presenter); and continuing education through ongoing regional/state seminars and meetings; (3) having been a member of the Commissioners Association for two years; (4) maintaining the policies designated by the Compensation Board set forth in the Standards of Accountability; and (5) adhering to and practicing the Code of Ethics and Standards of Professional Conduct of the International Association of Assessing Officers. The current Commissioner will have achieved his **Master Commissioner** designation upon completion of two years in the office.



Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,524,048	\$1,509,395	\$1,517,772	\$1,793,653	\$275,881	18.18%
Operating	42,541	61,399	65,600	61,550	-4,050	-6.17%
Capital/Leases	29,258	8,444	0	0	0	0.00%
Total	1,595,847	1,579,238	1,583,372	1,855,203	271,831	17.17%
Fees	3,805	4,810	4,500	4,700	200	4.44%
State/Federal	228,969	223,127	204,932	215,888	10,956	5.35%
Local Tax Funding	\$1,363,073	\$1,351,301	\$1,373,940	\$1,634,615	\$260,675	18.97%
Full-Time Positions	18	18	18	21	3	16.67%



FY2023 Total Budget \$1,855,203

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Two positions from Reassessment budget transferred to Commissioner’s budget
- New Assessor position approved for FY2023

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Customers assisted (phone calls and walk-ins):			
Business Division	17,200	16,500	17,500
Personal Property Division	99,870	94,000	100,000
Real Estate Division	13,500	12,000	15,000
Real Estate Changes (transfers, splits, boundary line adjustments)	5,177	4,800	5,200
New business registrations	260	300	300
RE Tax Relief applications received and processed	900	1,000	1,000
Supplemental bills issued (Business, Personal Property, Real Estate)	24,910	12,000	24,950
Business license assessments issued	7,250	7,100	7,300
New vehicles registered	26,000	27,000	27,000
Vehicles removed from books	23,000	22,000	23,000



Business Division Staff



Personal Property Division Staff

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.

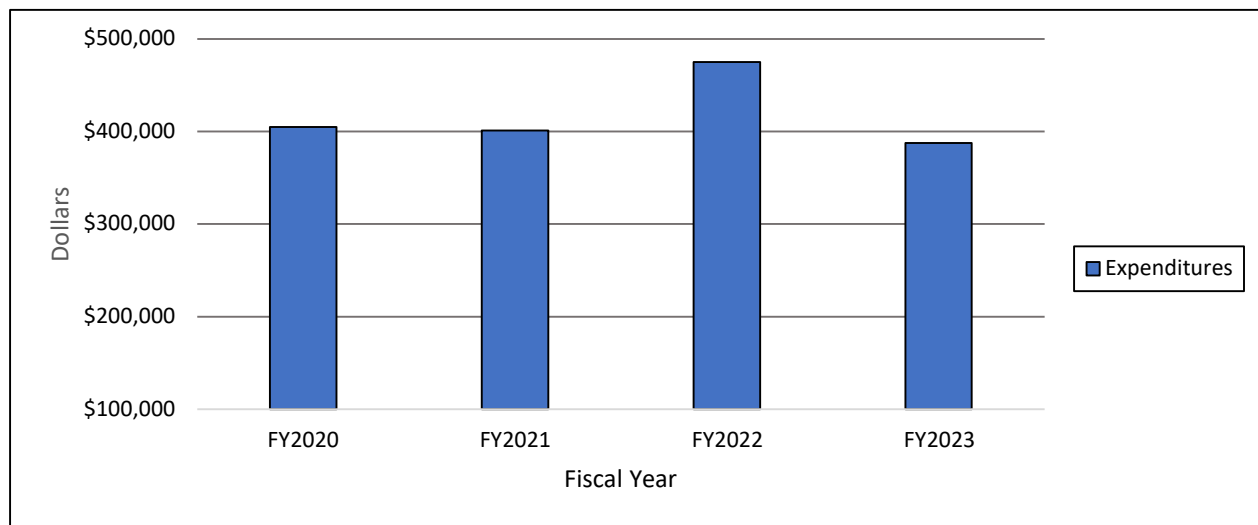
To be cognizant of advances in technology in order to continue streamlining our online presence so that taxpayers will have the ability 24/7 to use our website for information, printable forms, and online programs.

What We Do

- Overseen by the Commissioner of the Revenue
- Staff update real estate records per wills, deed changes, transfers, and other ownership adjustments
- Staff perform residential field work to inspect, measure, photograph, record and enter data
- Staff perform commercial field work and enter physical data, income & lease information, costs/expenses and sales information
- Staff conduct an in-house reassessment of all land parcels (approximately 47,770) to determine 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)
- Staff assess new construction and changes as permits are issued
- 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, industrial locations with improvements, and all other building appurtenances
- Staff analyze 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 use mapping (including GIS, pictometry, and Changefinder) of both taxable and non-taxable properties, recorded real property changes and transfers, sales, and boundary adjustments to update maps and tax records
- Staff compile data regarding changes and areas of concern for all 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 manage the land use tax deferral program for those properties used for agricultural, horticultural, forestry, and open space purposes as well as apply rollback taxes for non-qualifying land as a result of land use changes

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$354,856	\$321,906	\$397,452	\$302,551	-\$94,901	-23.88%
Operating	50,080	50,208	77,500	93,900	16,400	21.16%
Capital/Leases	0	28,822	0	0	0	0.00%
Local Tax Funding	\$404,936	\$400,936	\$474,952	\$396,451	-\$78,501	-16.53%
Full-Time Positions	6	5	6	4	-2	-33.33%



FY2023 Total Budget \$387,746

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Two positions from Reassessment budget transferred to Commissioner’s budget

Operating

- Increase in budgeted expense for postage due to reassessment mailings

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Real Estate assessment visits	5,000	25,000	6,000
Number of new structures	898	1,500	1,500
Number of commercial parcels	1,851	1,850	2,000
Number of residential parcels	45,038	46,500	46,800
Agriculture and Open parcels (may have houses)	2,394	2,400	2,600
Tax Exempt parcels	2,207	2,050	2,400



Real Estate & Reassessment Division Staff

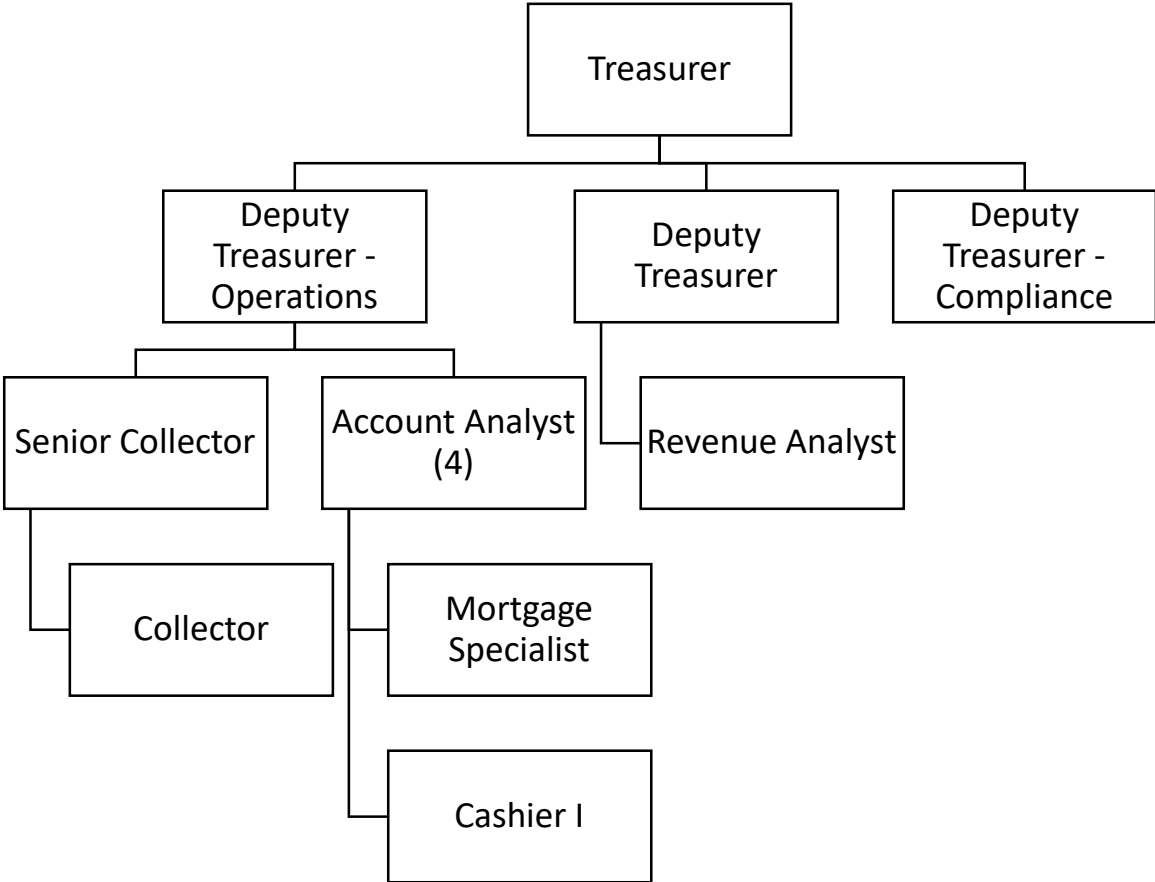
Mission

To provide innovative and efficient service to Frederick County residents.

What We Do

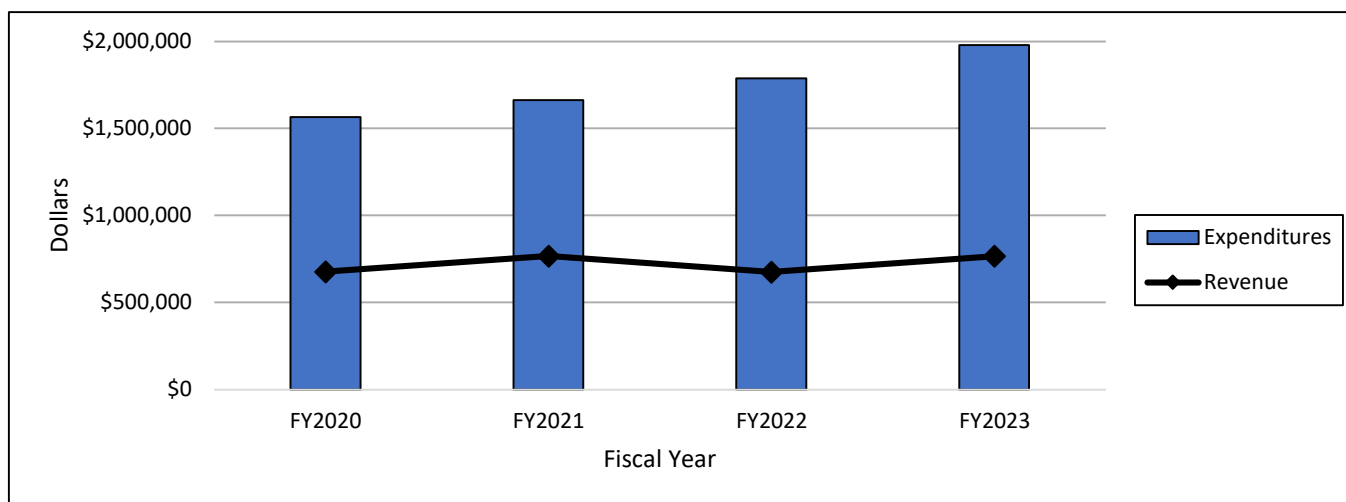
The elected position of Treasurer was created in the Virginia Constitution of 1870. The Treasurer is entrusted with the public’s funds and has the responsibility to carry out the laws of the Commonwealth and of the locality.

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,208,067	\$1,175,528	\$1,304,933	\$1,376,381	\$71,448	5.48%
Operating	355,854	486,037	481,585	601,335	119,750	24.87%
Total	1,563,921	1,661,565	1,786,518	1,977,716	191,198	10.70%
Fees	493,918	590,282	497,500	552,500	55,000	11.06%
State/Federal	183,766	176,592	178,000	214,500	36,500	20.51%
Local Tax Funding	\$886,237	\$894,691	\$1,111,018	\$1,210,716	\$99,698	8.97%
Full-Time Positions	13	13	13	13	0	0.00%



FY2023 Total Budget \$1,977,716

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Increase in budgeted expenses for Professional Services, DMV Stops, and 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of tax tickets mailed (PP, RE)	210,400	265,000	220,000
Number of transactions paid online	75,863	67,000	77,500
Value of transactions processed online	\$39,547,234	\$35,000,000	\$40,500,000
Vehicle license registrations issued	111,619	113,000	115,500
Average rate of return on investments (12 months)	0.25%	0.20%	0.22%
Number of delinquent notices mailed	35,950	32,000	36,500
Number of tax liens/distress warrants issued	1,187	1,800	1,350
DMV Stops	9,122	10,000	9,500
Dog tags sold	3,956	4,500	4,000



The Frederick County Treasurer’s Office continues to offer automated ways to view and pay county bills. Technology is constantly creating new ways to pay. The county is now accepting Apple Pay and Google Pay. All tax bills are processed in-house with a mail inserter to make the process more cost efficient.



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

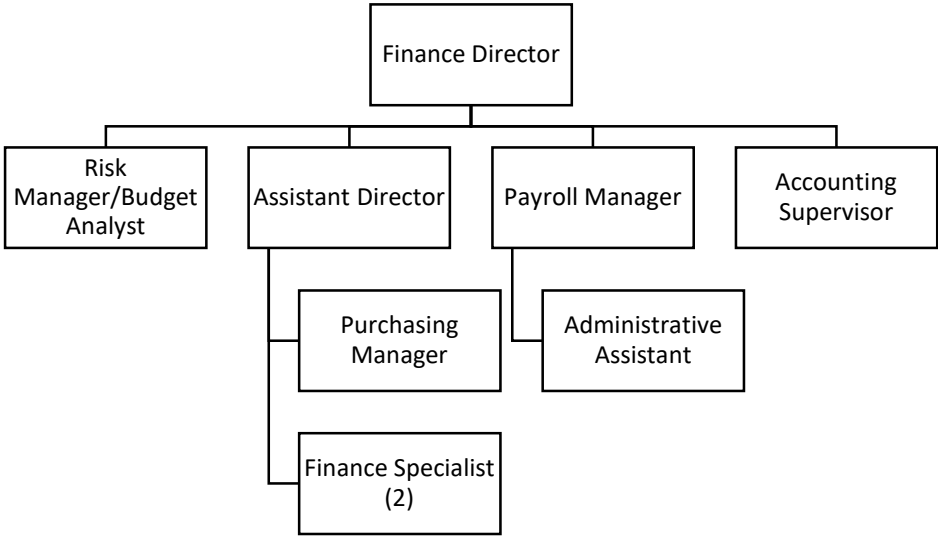
- Secures insurance for all property, liability, and vehicles
- Monitors and negotiates the health insurance plan for County employees

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

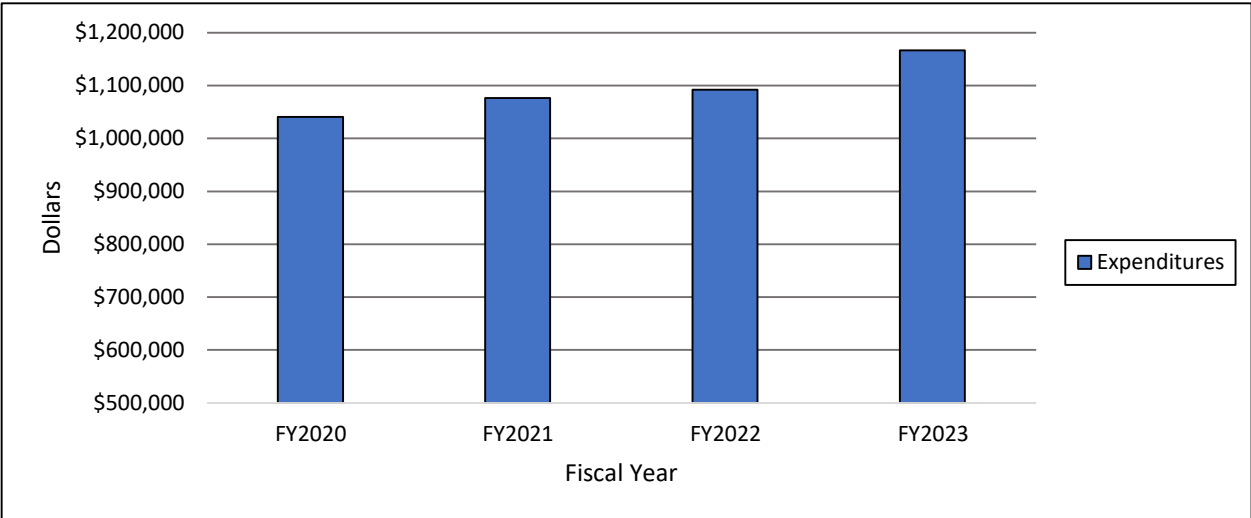
Payroll

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



Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,007,884	\$1,058,880	\$1,057,818	\$1,133,597	\$75,779	7.16%
Operating	32,516	17,375	34,155	33,055	-1,100	-3.22%
Local Tax Funding	\$1,040,400	\$1,076,255	\$1,091,973	\$1,166,652	\$74,679	6.84%
Full-Time Positions	9	9	9	9	0	0.00%



FY2023 Total Budget \$1,166,652

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Bids and RFP's processed	15	12	12
Purchase Orders processed	146	150	150
Annual volume of Purchase Orders	\$6,636,483	\$6,000,000	\$6,500,000
Number of P-Card transactions	12,701	14,500	14,500
Annual volume of P-Card transactions	\$11,964,314	\$13,000,000	\$13,000,000
Number of A/P checks processed	1,026	1,000	1,000
Annual volume of A/P checks	\$14,651,811	\$14,000,000	\$15,000,000
Number of ACH payments processed	1,637	1,900	1,900
Annual volume of ACH payments	\$28,097,519	\$20,000,000	\$25,000,000



Awards

- GFOA Award for Distinguished Budget Presentation for 36 years.
- GFOA Award for Certificate of Achievement for Excellence in Financial Reporting for 36 years.
- GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for 14 years.

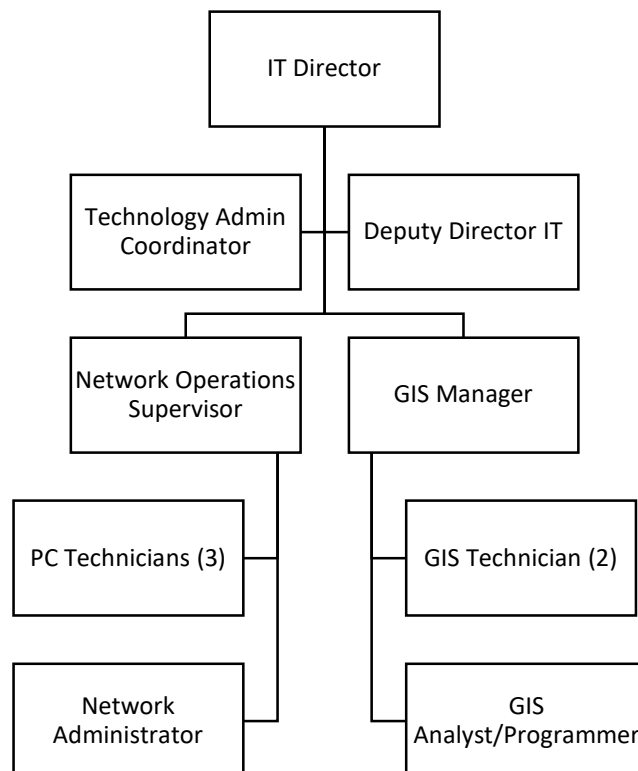
Mission

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

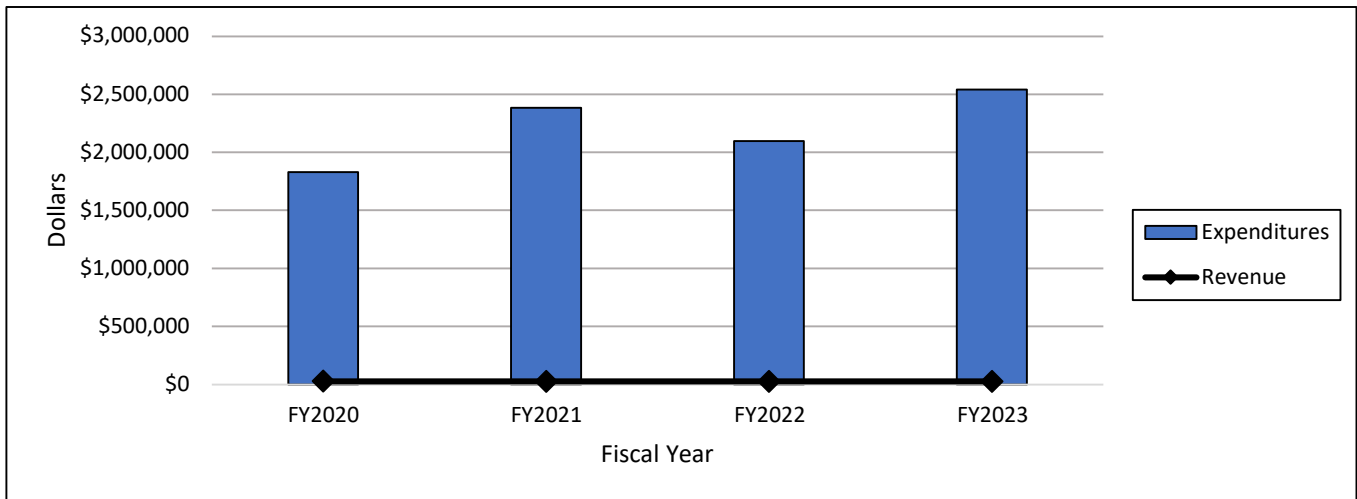
Managing the Data Network

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$980,233	\$1,048,656	\$1,161,761	\$1,225,824	\$64,063	5.51%
Operating	721,998	1,196,365	935,243	1,314,367	379,124	40.54%
Capital/Leases	125,867	137,625	132	132	0	0.00%
Total	1,828,098	2,382,646	2,097,136	2,540,323	443,187	21.13%
Fees	27,571	27,261	27,261	27,261	0	0.00%
Local Tax Funding	\$1,800,527	\$2,355,385	\$2,069,875	\$2,513,062	\$443,187	21.41%
Full-Time Positions	11	12	12	12	0	0.00%



FY2023 Total Budget \$2,540,323

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Increase in budgeted expenses for Maintenance Service Contracts, Other Contractual Services, PC Refresh Program, Other Operating Supplies

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of calls/tickets for service received (per year)	7,698	7,200	8,100
Number of personal computers maintained	1,102	1,100	1,105
Number of personal computers included on Refresh Program	65	40	50
Network Availability	99.8%	99.9%	99.9%
Number of address service requests per year	756	860	890
Website Hits	4,565,198	4,500,000	4,600,000



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

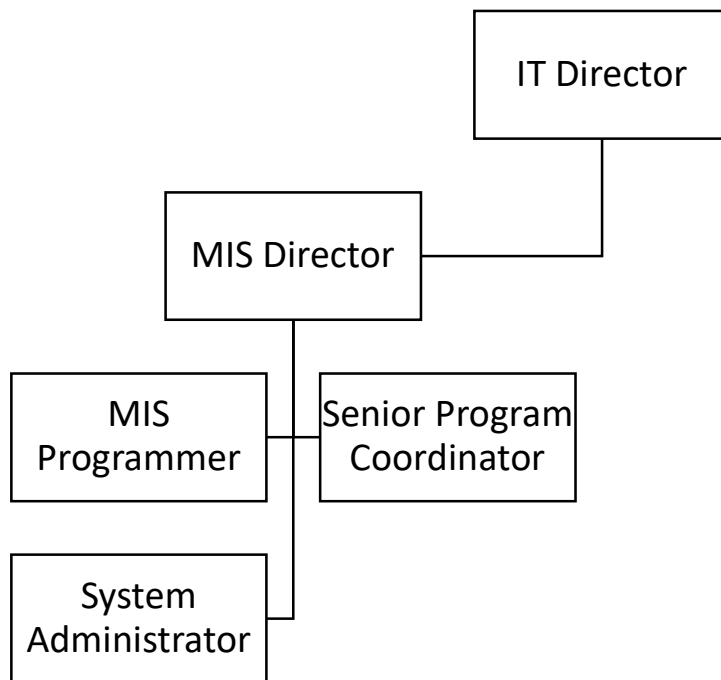
Mission

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

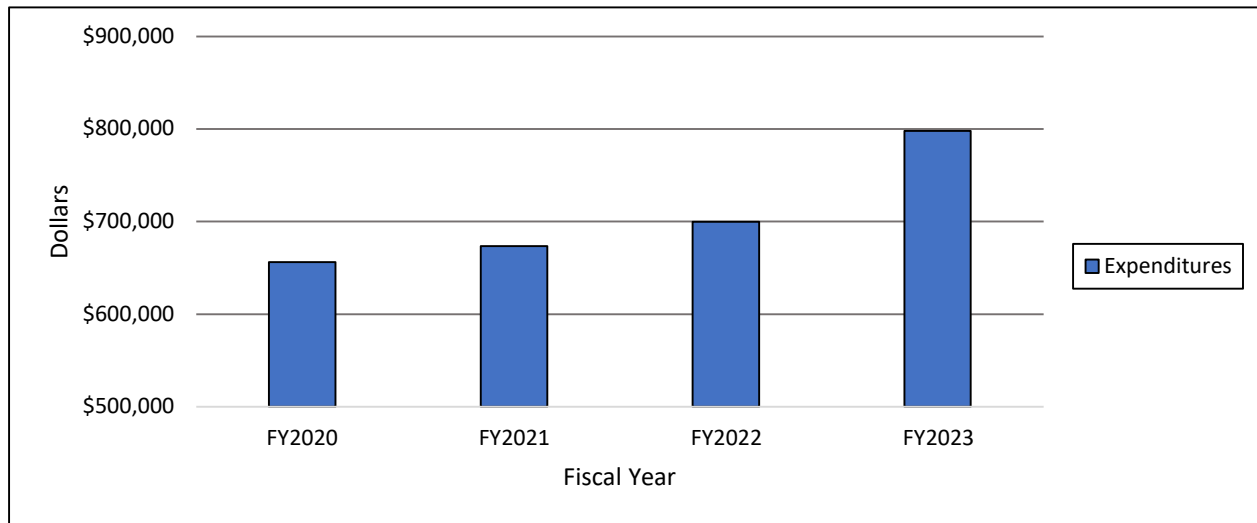
- The MIS team provides custom application development in support of the County's enterprise resource planning (ERP) system
- The MIS team maintains the disaster recovery backup system at the Public Safety Building. The production system continuously updates the backup so it can be used as a fail over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



Management Information Systems

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$540,216	\$539,824	\$551,685	\$583,283	\$31,598	5.73%
Operating	77,571	95,435	110,014	119,538	9,524	8.66%
Capital/Leases	38,390	38,040	38,000	95,108	57,108	150.28%
Local Tax Funding	\$656,177	\$673,299	\$699,699	\$797,929	\$98,230	14.04%
Full-Time Positions	4	4	4	4	0	0.00%



FY2023 Total Budget \$797,929

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Increases in budgeted expenses for Professional Services and Maintenance Service Contracts

Capital/Leases

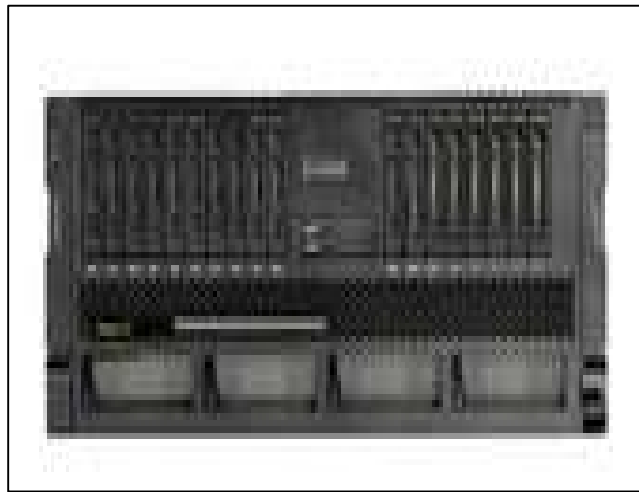
- Inclusion of IBM Cloud for daily backups and for high availability disaster recovery at the Public Safety Building

Management Information Systems

Goals/Objectives

- Move the high availability backup to the cloud and eliminate the ISeries server currently being used at the Public Safety Building.
- Create an interface for the new open enrollment system that HR will be implementing in FY2023.
- Create a new interface for ACH payments in the Treasurer’s Office.
- Create a new option that will allow Planning & Development to print labels for mailing.
- Work with the Personal Property Department in the Commissioner of the Revenue’s office to create the ability to value vehicles through NADA.

Service Levels	FY 2021 Actual	FY 2022 Budget	FY 2023 Plan
Number of calls/tickets for service received (per year)	1,600	1,800	1,700
Number of AS400 projects completed	17	15	10



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

Mission

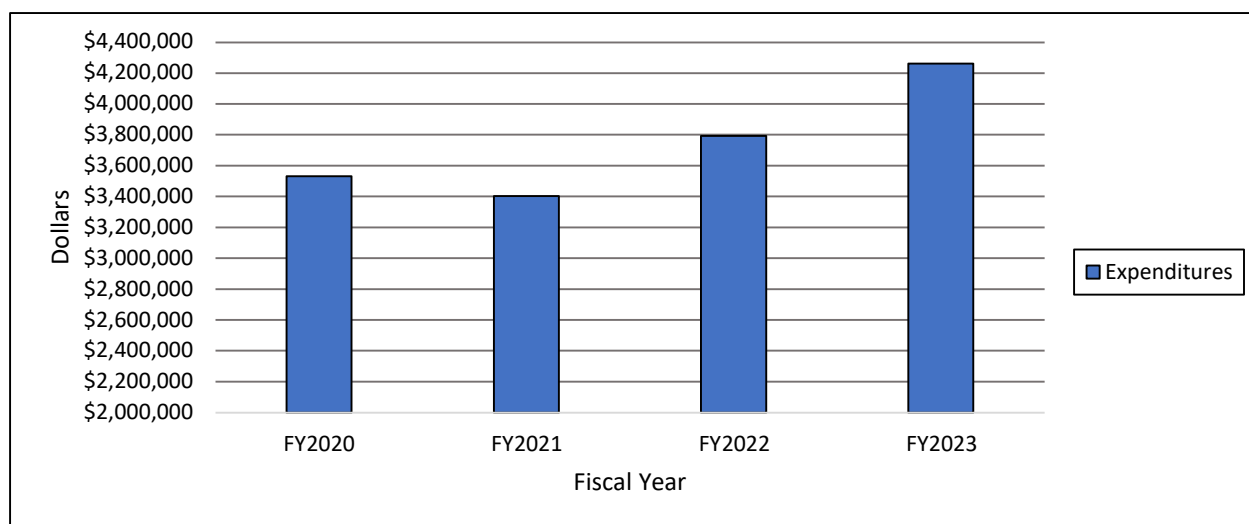
To provide a department that funds regional agencies and non-categorical expenses. Regional agencies normally combine the resources of other localities and are typically funded on population basis. Non-categorical expenses are those expenses such as post-employment benefits to retirees.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$3,530,955	\$3,402,655	\$3,790,240	\$4,258,644	\$468,404	12.36%
Capital/Leases	660	660	2,400	2,400	0	0.00%
Local Tax Funding	\$3,531,615	\$3,403,315	\$3,792,640	\$4,261,044	\$468,404	12.35%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$4,261,044

Operating

- Additional funding needed for Children’s Services Act transfer due to new position approved in FY 2023
- Increased funding to Tourism Program

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.

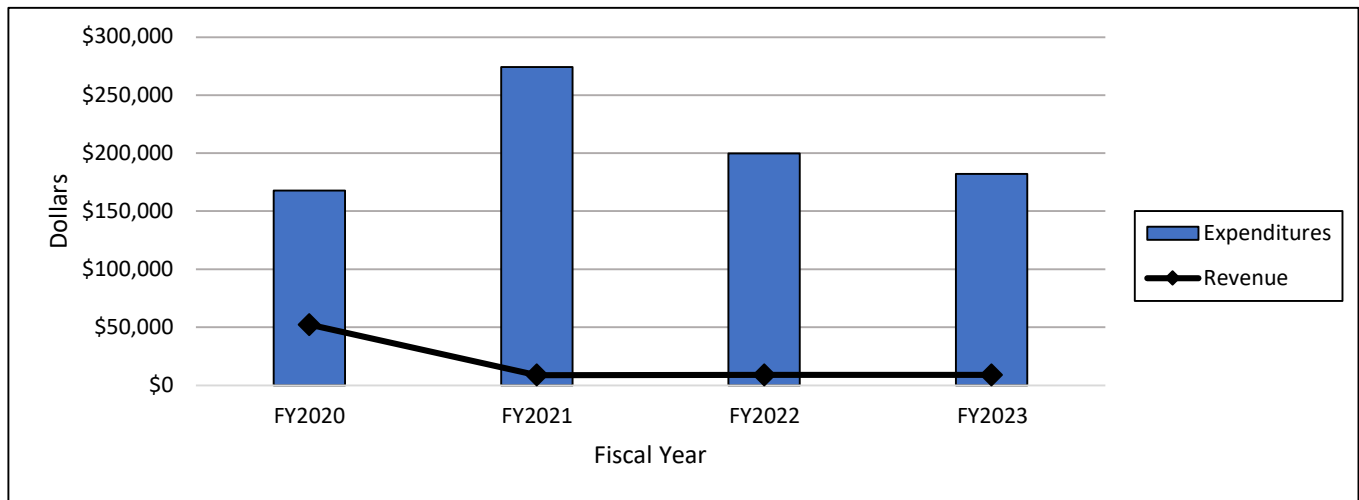
What We Do

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$95,893	\$119,278	\$106,087	\$89,533	-\$16,554	-15.60%
Operating	70,174	139,306	89,440	87,957	-1,483	-1.66%
Capital/Leases	1,775	15,677	4,090	4,750	660	16.14%
Total	167,842	274,261	199,617	182,240	-17,377	-8.71%
Fees	42,929	0	0	0	0	0.00%
State/Federal	9,347	8,967	9,008	9,072	64	0.71%
Local Tax Funding	\$115,566	\$265,294	\$190,609	\$173,168	-\$17,441	-9.15%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$182,240

Notable Changes

Personnel

- Reduction in part-time help

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 Scan 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of elections held	2	2	2
Number of voting devices maintained	60	70	78
Number of registered voters	65,097	66,500	68,000
Number of Voters on Election Day(s)	29,233	10,000	25,000
Number of Early Voting Voters	7,517	4,000	8,000



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.

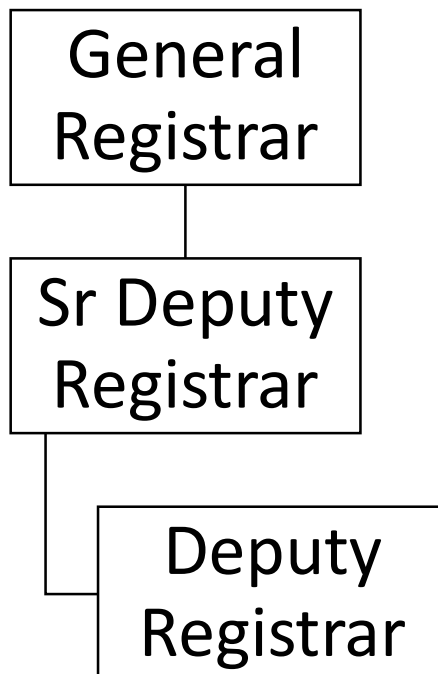
Mission

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

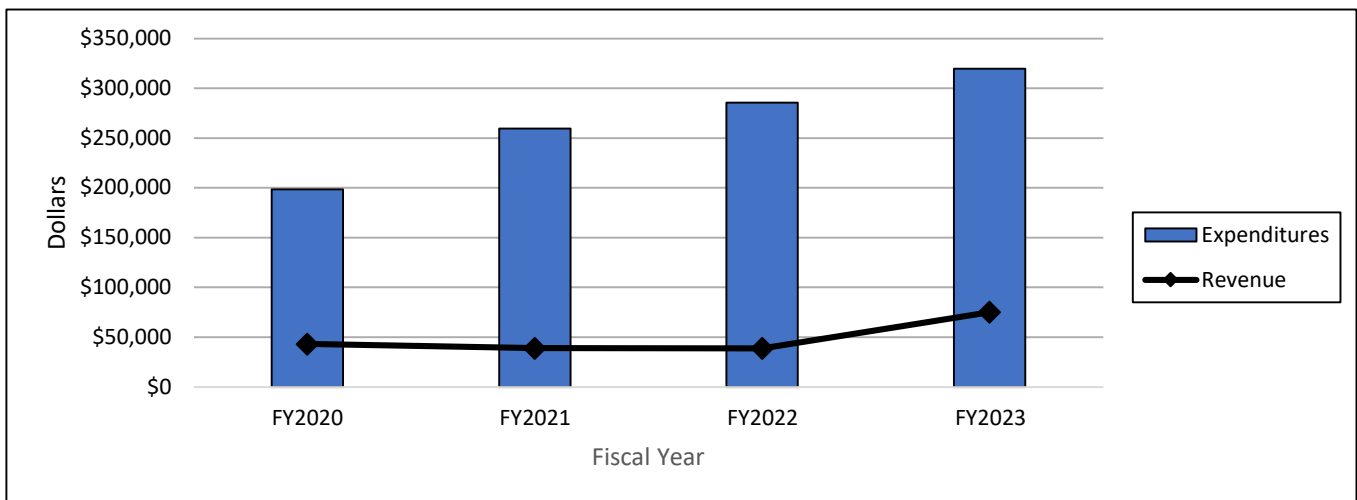
The General Registrar’s Office is the principal public location for the registration of voters for the locality and state-wide.

- 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 emailed 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
- The Registrar is responsible for establishing new precincts after redistricting is completed



Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$185,612	\$238,501	\$261,028	\$296,236	\$35,208	13.49%
Operating	10,301	17,431	21,624	20,264	-1,360	-6.29%
Capital/Leases	2,485	3,677	3,090	3,090	0	0.00%
Total	198,398	259,609	285,742	319,590	33,848	11.85%
Fees	800	0	0	0	0	0.00%
State/Federal	42,355	38,882	38,841	75,237	36,396	93.71%
Local Tax Funding	\$155,243	\$220,727	\$246,901	\$244,353	-\$2,548	-1.03%
Full-Time Positions	2	3	3	3	0	0.00%



FY2023 Total Budget \$319,590

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Increase in salary expense and State funding due to increase in the authorized state salary for the General Registrar

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Vote-by-Mail ballots sent by email	100	100	100
Vote-by-Mail ballots sent by postal mail	3,550	5,000	7,000
Early No Excuse Voting in person	7,806	10,000	12,500
Number of citizens added to voter rolls	7,917	3,500	10,000
Number of citizens removed from voter rolls	6,666	2,000	8,000
Number of transactions processed	14,160	10,000	16,500
Number of Poll Workers needed to run elections	124	260	200

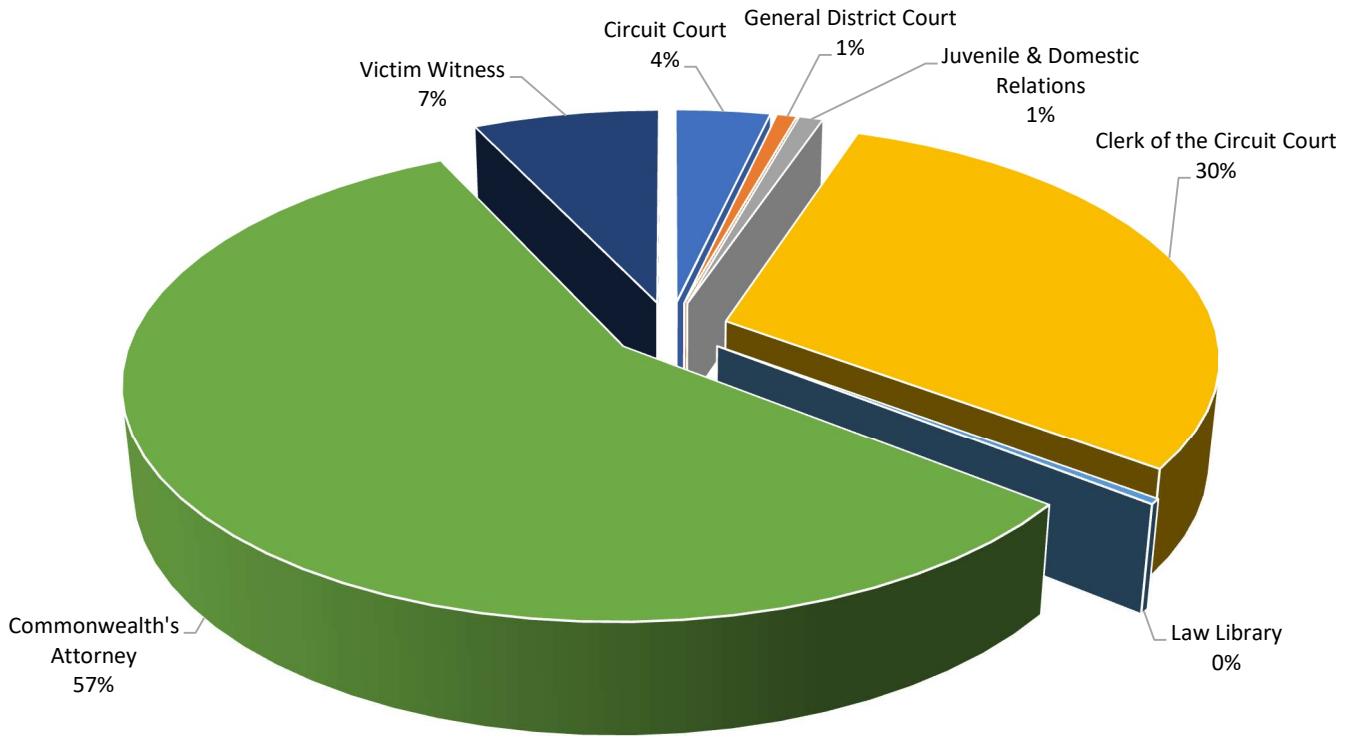


Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023	
				Amount	%
Circuit Court	\$77,394	\$95,400	\$120,400	\$25,000	26.21%
General District Court	12,762	24,810	25,249	439	1.77%
Juvenile & Domestic Relations	16,951	30,515	30,515	0	0.00%
Clerk of the Circuit Court	813,439	893,097	999,005	105,908	11.86%
Law Library	9,771	12,000	12,000	0	0.00%
Commonwealth's Attorney	1,685,069	1,846,147	1,913,437	67,290	3.64%
Victim Witness	174,349	225,600	237,522	11,922	5.28%
TOTAL EXPENDITURES	\$2,789,735	\$3,127,569	\$3,338,128	\$210,559	6.73%

Mission

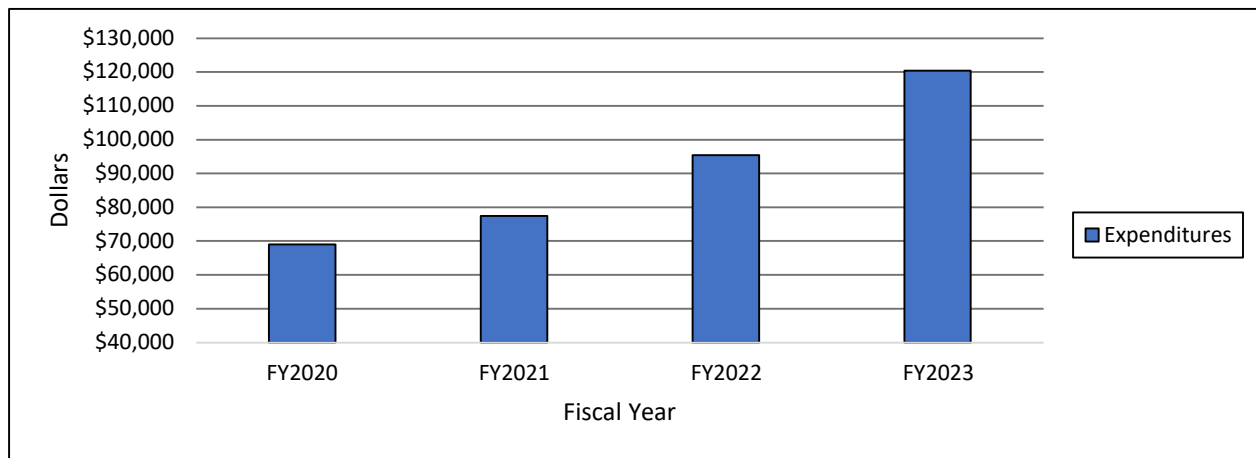
To provide an effective, efficient, fair, and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of Frederick County.

What We Do

- Frederick County is in the 26th 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$68,984	\$77,394	\$95,400	\$120,400	\$25,000	26.21%
Local Tax Funding	\$68,984	\$77,394	\$95,400	\$120,400	\$25,000	26.21%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$120,400

Notable Changes

Operating

- Continued expectation of an increase in trial numbers as COVID-19 restrictions are lifted

Mission

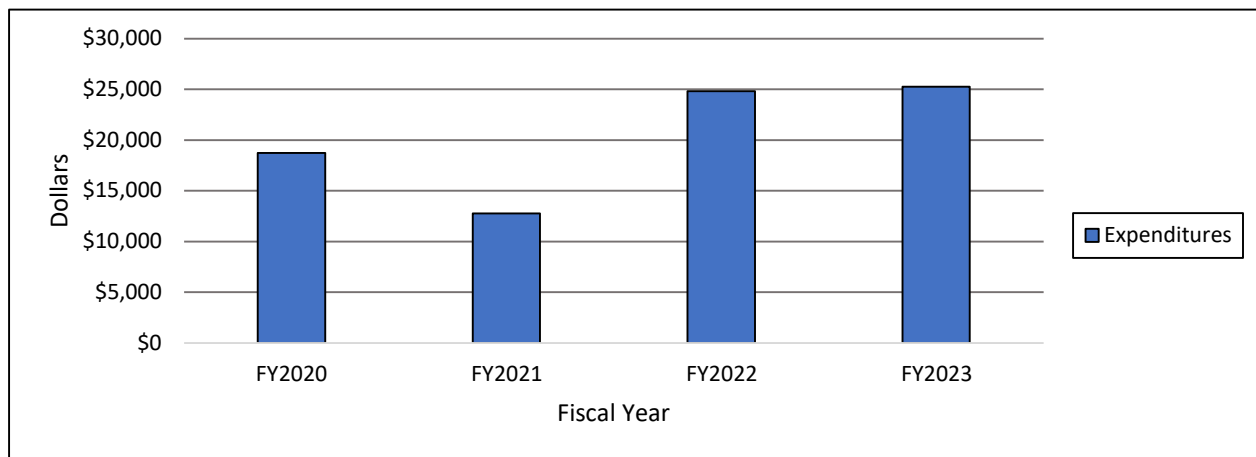
To assure that disputes are resolved justly, promptly, and economically through a court system unified in its structures and administration.

What We Do

- Frederick County is in the 26th 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, and personal injury and wrongful death cases are \$50,000 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$8,961	\$2,910	\$10,505	\$10,344	-\$161	-1.53%
Operating	5,743	6,003	10,305	10,905	600	5.82%
Capital/Leases	4,018	3,849	4,000	4,000	0	0.00%
Local Tax Funding	\$18,722	\$12,762	\$24,810	\$25,249	\$439	1.77%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$25,249

No Notable Changes

Juvenile and Domestic Relations Court

Mission

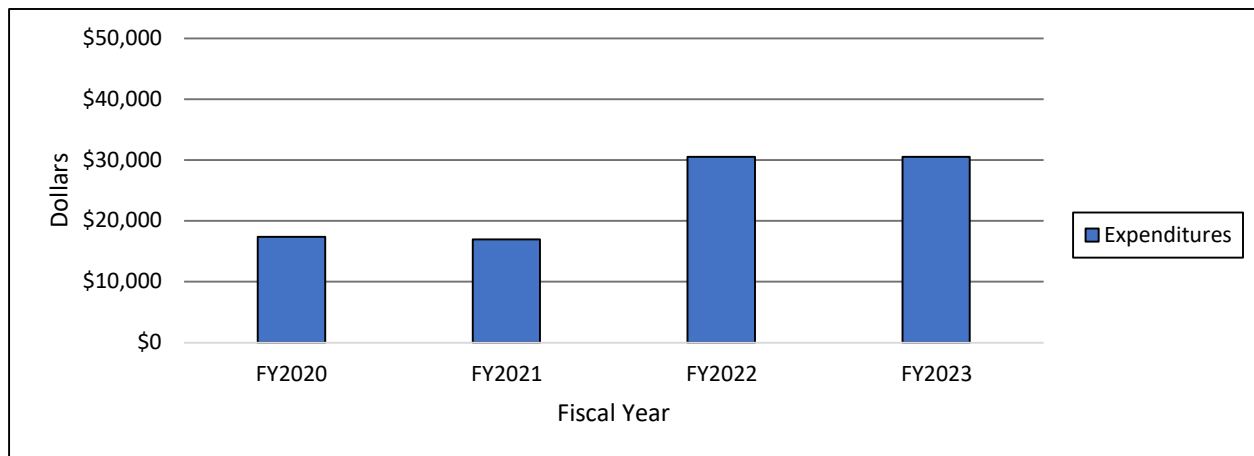
The judicial system provides a forum to ensure disputes are resolved in an impartial, timely, and efficient manner, preserving trust and confidence of the public through a system that is based on integrity and committed to excellence.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$603	\$0	\$7,395	\$7,395	\$0	0.00%
Operating	7,787	8,975	14,120	14,120	0	0.00%
Capital/Leases	8,992	7,976	9,000	9,000	0	0.00%
Local Tax Funding	\$17,382	\$16,951	\$30,515	\$30,515	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$30,515

No Notable Changes

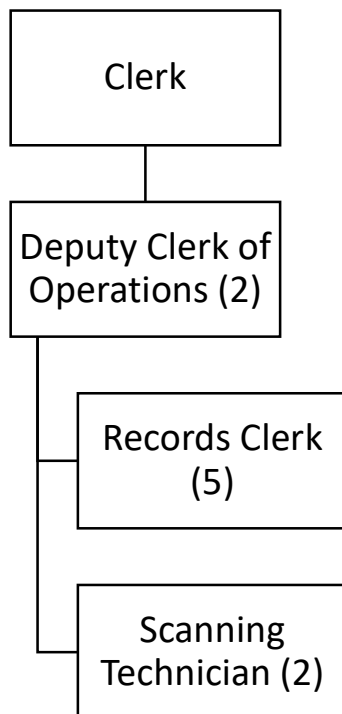
Mission

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

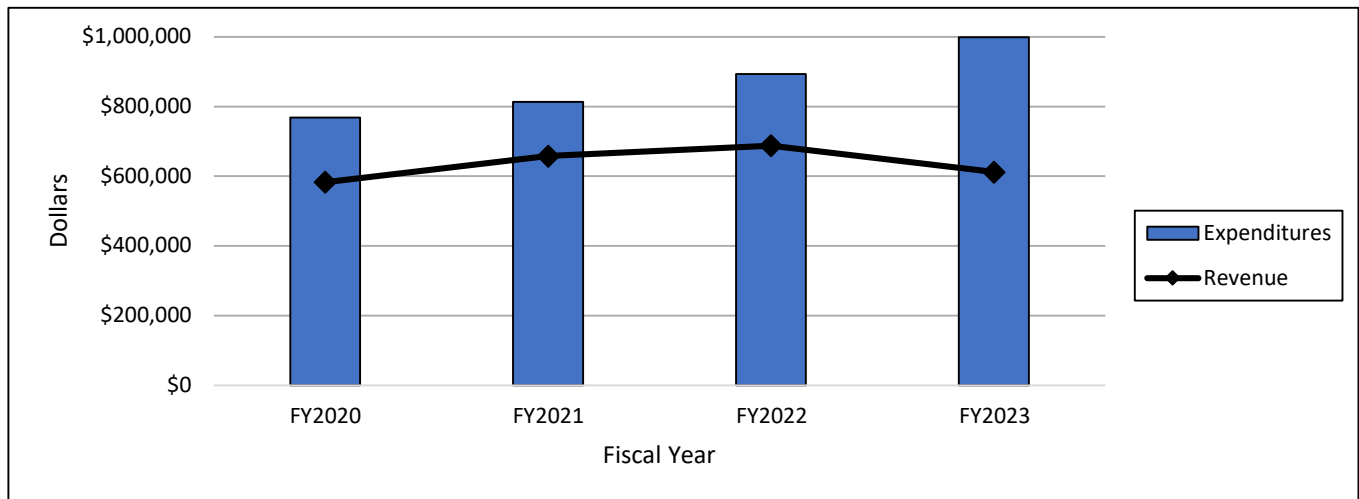
- This office is the official custodian of all Court records, including Civil Law and criminal aspects
- The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses and passports
- The Clerk is 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$721,068	\$747,253	\$828,539	\$916,067	\$87,528	10.56%
Operating	38,892	59,162	56,073	72,920	16,847	30.04%
Capital/Leases	8,795	7,024	8,485	10,018	1,533	18.07%
Total	768,755	813,439	893,097	999,005	105,908	11.86%
Fees	112,756	205,188	127,053	161,000	33,947	26.72%
State/Federal	470,592	452,860	561,203	450,837	-110,366	-19.67%
Local Tax Funding	\$185,407	\$155,391	\$204,841	\$387,168	\$182,327	89.01%
Full-Time Positions	9	9	9	10	1	11.11%



FY2023 Total Budget \$999,005

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- New Records Clerk position approved and hired during FY2022

Operating

- Increase in budgeted expenses for back scanning

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of jury summons issued (approx.)	1,300	1,280	2,400
Number of Wills Probated	505	525	553
Number of Probate documents indexed/scanned	3,030	3,000	3,318
Number of Concealed Handgun permits issued	4,101	3,000	5,000
Number of concluded and processed divorce cases	283	300	350
Number of marriage licenses issued	505	500	500
Number of deed/deed of trust recordings	19,319	20,000	21,000
Number of civil court orders processed (approx.)	4,425	5,000	5,500
Number of criminal court orders processed (approx.)	18,168	16,000	20,000



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

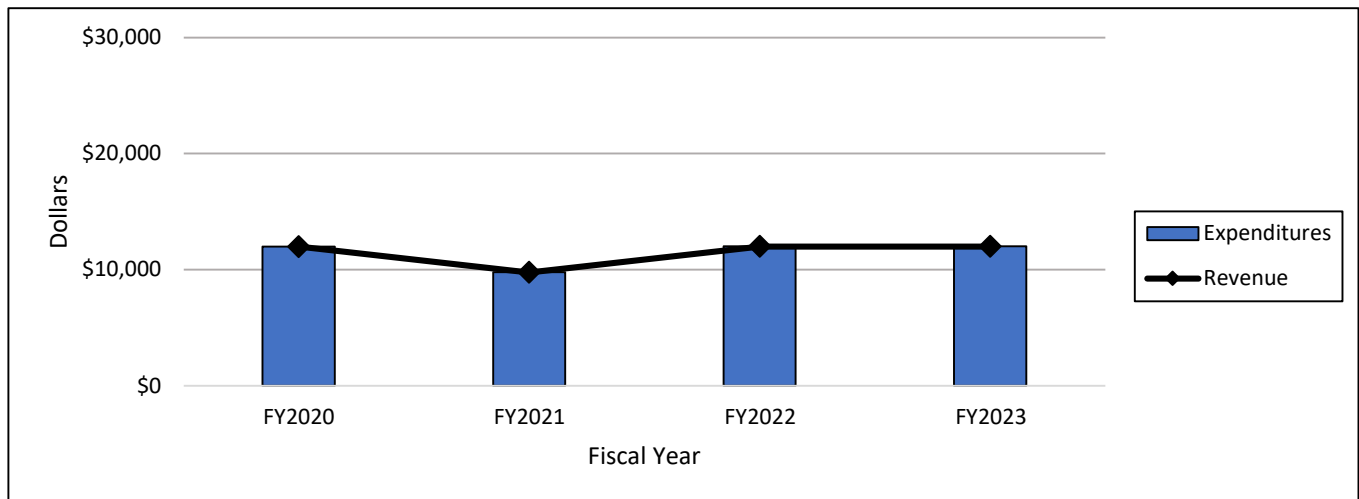
To provide free access to current legal and law-related information for research. This access is available to the general public, government agencies, members of the legal profession, and the judiciary.

What We Do

- The Law Library is located on the 3rd 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$11,969	\$9,771	\$12,000	\$12,000	\$0	0.00%
Total	11,969	9,771	12,000	12,000	0	0.00%
Fees	11,969	9,771	12,000	12,000	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$12,000

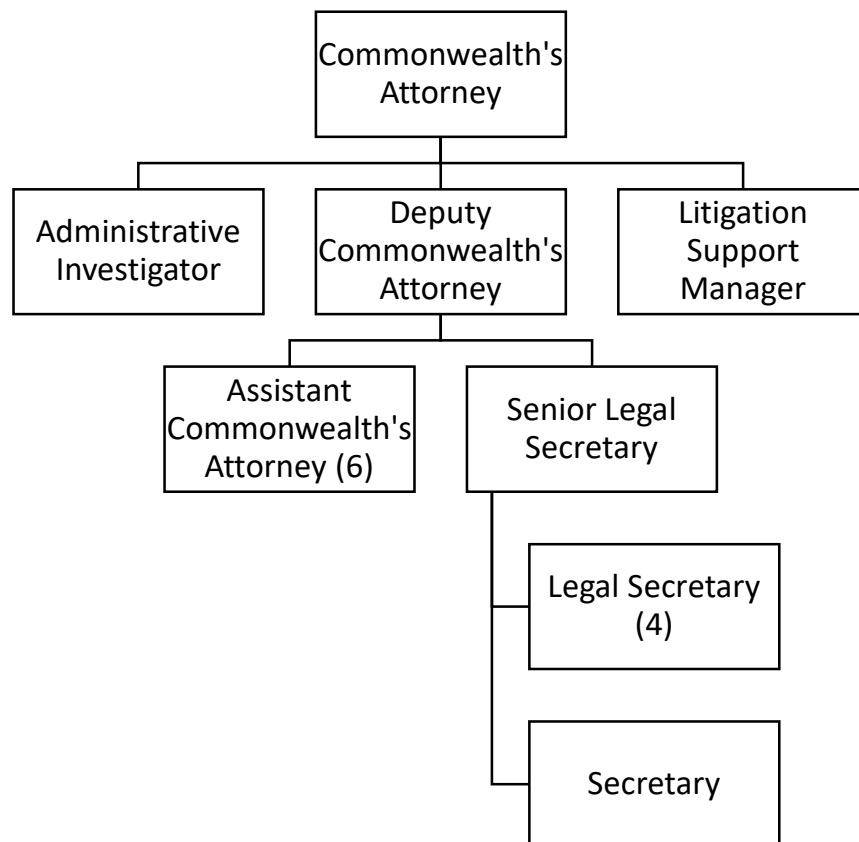
No Notable Changes

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.

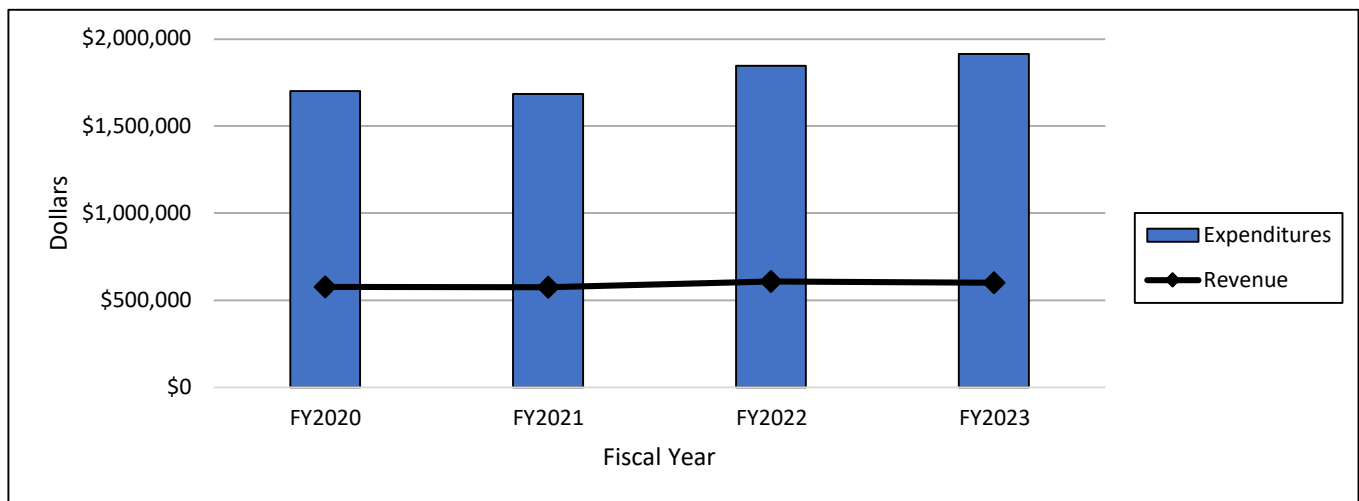
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,619,802	\$1,599,463	\$1,737,597	\$1,804,887	\$67,290	3.87%
Operating	74,471	78,454	101,550	101,550	0	0.00%
Capital/Leases	6,301	7,152	7,000	7,000	0	0.00%
Total	1,700,574	1,685,069	1,846,147	1,913,437	67,290	3.64%
State/Federal	577,122	574,525	608,159	600,000	-8,159	-1.34%
Local Tax Funding	\$1,123,452	\$1,110,544	\$1,237,988	\$1,313,437	\$75,449	6.09%
Full-Time Positions	15	16	16	16	0	0.00%



FY2023 Total Budget \$1,913,437

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Goals/Objectives

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

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
Circuit Court-Felony and Misdemeanor Indictments, including Direct Indictments, Presented to the Grand Jury	1,910	1,500	2,000
Misdemeanor Appeals processed	584	500	600
Probation Violation Petitions filed	244	600	300
Circuit Court – Civil cases and Concealed Weapon Permit Reviews	1,807	2,750	2,500
Community Prosecution/Outreach (hours)	75 (COVID)	250	250
General District Court-Criminal cases, to include misdemeanors, felonies, and show cause; does not include serious traffic cases	3,968	3,250	4,000
Juvenile & Domestic Relations Court-Criminal cases, to include delinquency, misdemeanors, felonies, show cause and criminal non-support	1,468	2,000	1,500



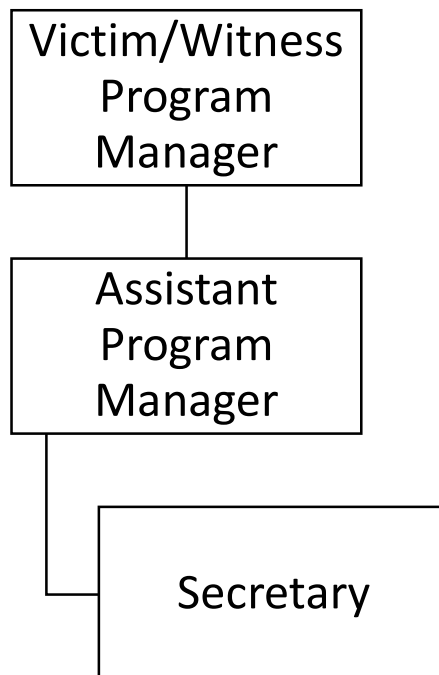
McGruff the Crime Dog with Commonwealth’s Attorney Ross Spicer and Deputy Commonwealth’s Attorney Andy Robbins “takin’ a bite outta crime” at the 36th annual National Night Out event, August 6, 2019.

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

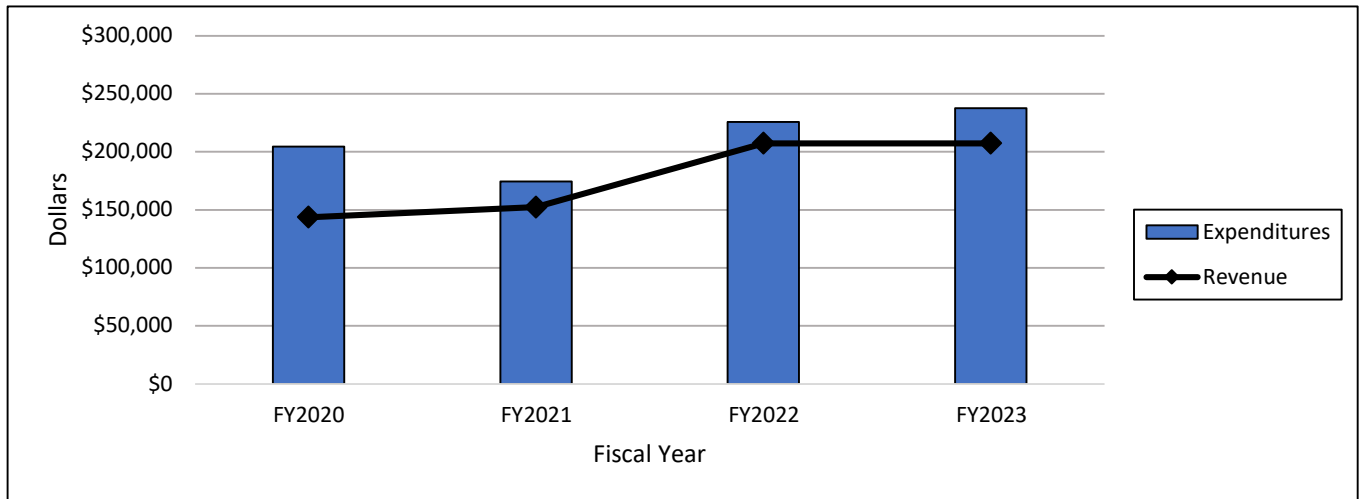
- The Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services, or referral 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$186,289	\$164,433	\$213,850	\$225,272	\$11,422	5.34%
Operating	10,342	9,916	11,750	12,250	500	4.26%
Capital/Leases	7,894	0	0	0	0	0.00%
Total	204,525	174,349	225,600	237,522	11,922	5.28%
State/Federal	143,771	152,294	207,470	207,470	0	0.00%
Local Tax Funding	\$60,754	\$22,055	\$18,130	\$30,052	\$18,130	65.76%
Full-Time Positions	3	3	3	3	0	0.00%



FY2023 Total Budget \$237,522

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
New cases opened/number of protective orders generated	1,800	2,400	2,400
Direct Service Victims Served	1,825	1,500	1,800
Generic Service Victims Served	2,025	1,900	1,900



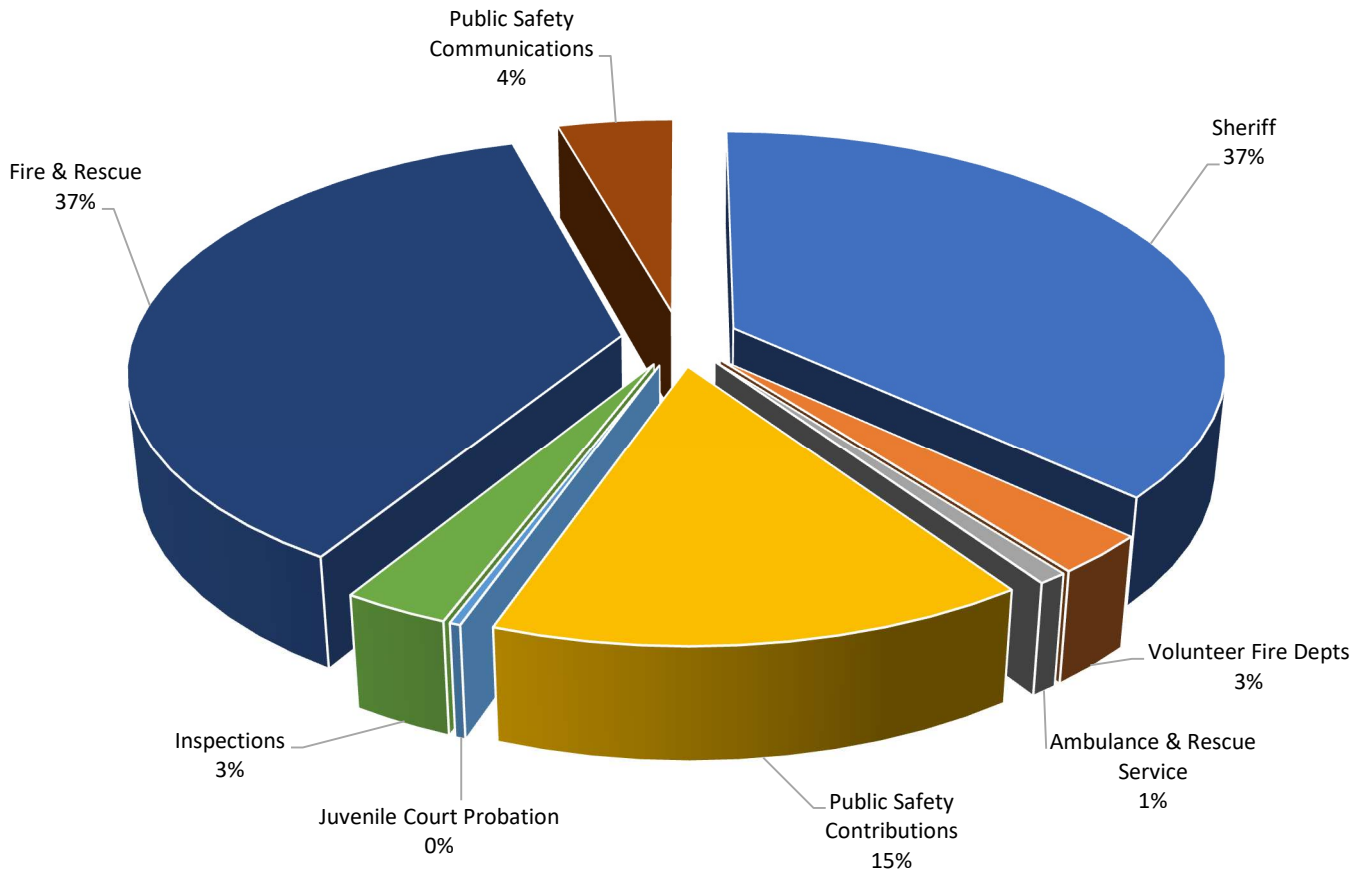
Victim Witness and Commonwealth’s Attorney Offices support Domestic Violence Awareness by wearing Green/Turquoise.

Public Safety



Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023 Amount	%
Sheriff	\$17,054,566	\$17,733,521	\$18,955,216	\$1,221,695	6.89%
Volunteer Fire Departments	1,289,968	1,197,496	1,403,246	205,750	17.18%
Ambulance & Rescue Service	387,793	416,250	422,050	5,800	1.39%
Public Safety Contributions	6,073,202	6,249,161	7,736,641	1,487,480	23.80%
Juvenile Court Probation	153,074	157,373	158,993	1,620	1.03%
Inspections	1,319,245	1,499,790	1,538,834	39,044	2.60%
Fire and Rescue	15,203,846	17,319,645	18,933,456	1,613,811	9.32%
Public Safety Communications	1,601,642	1,923,139	2,266,593	343,454	17.86%
TOTAL EXPENDITURES	\$43,083,336	\$46,496,375	\$51,415,029	\$4,918,654	10.57%

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, speed surveys, issuance of citations when needed, and other law enforcement duties when required
- The need for traffic enforcement continues to increase as the community grows
- Frederick County Sheriff's Office is a full-service law enforcement agency

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.
- 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, Freedom Fridays, and Youth Camp

Court Security/Civil Process

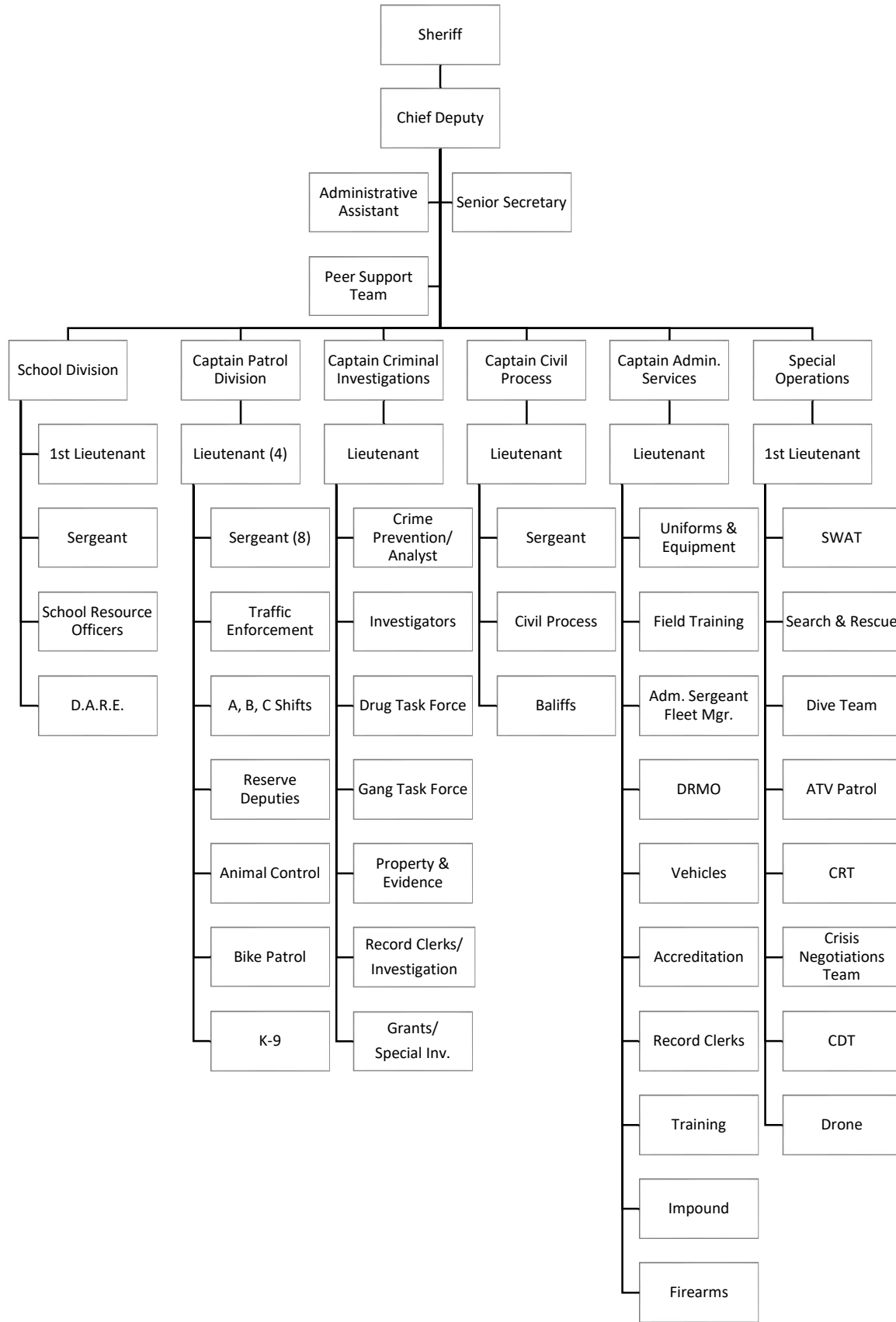
- Responsible for providing security for the Frederick County court rooms
- Serves all civil papers within Frederick County and handling prisoner extraditions and prisoner transports

Administrative Division

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

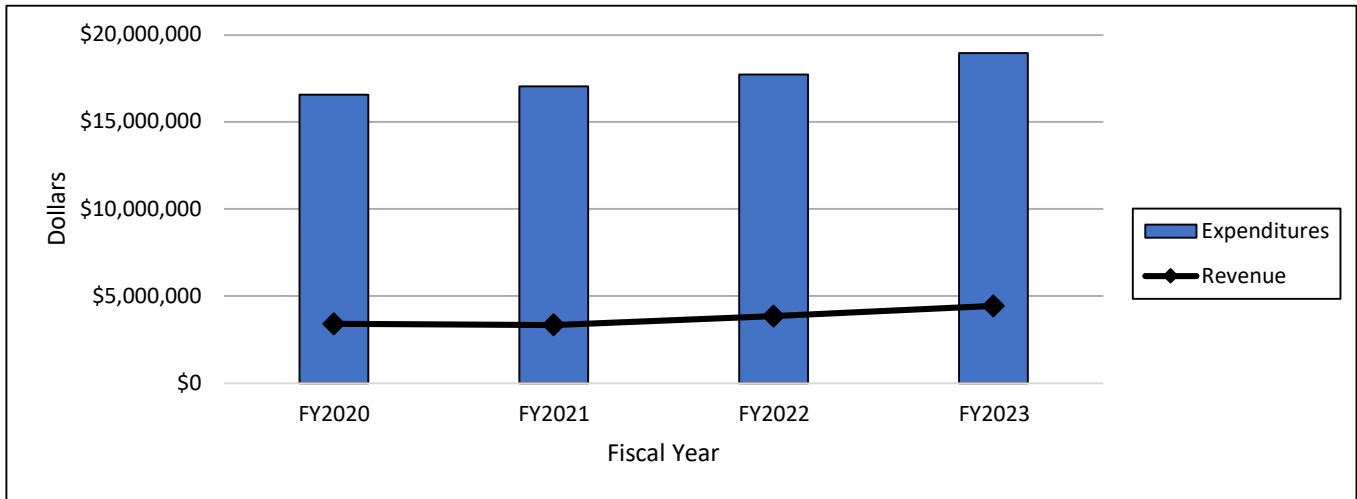
Special Operations Division

- Responsible for all emergency teams and K-9 patrol such as the CNT (Crisis Negotiation Team), CRT (Community Response Team), SWAT (Special Weapon and Tactic), Drone program, DIVE team, Civil Disturbance Team, Search and Rescue Team, Taser training, body camera and a host of others
- Responsible for handling all certification and recertification for the above teams which is required by DCJS



Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$14,084,691	\$14,060,570	\$14,976,012	\$15,789,425	\$813,413	5.43%
Operating	1,759,728	1,749,680	2,181,237	2,651,667	470,430	21.57%
Capital/Leases	727,216	1,244,316	576,272	514,124	-62,148	-10.78%
Total	16,571,635	17,054,566	17,733,521	18,955,216	1,221,695	6.89%
Fees	541,209	556,739	541,000	581,000	40,000	7.39%
State/Federal	2,869,784	2,794,058	3,311,617	3,860,138	548,521	16.56%
Local Tax Funding	\$13,160,642	\$13,703,769	\$13,880,904	\$14,514,078	\$633,174	4.56%
Full-Time Positions	153.5	153.5	157.5	157.5	0	0.00%



FY2023 Total Budget \$18,955,216

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Overtime and part-time increases
- Additional positions may be added after special work sessions in August and September to discuss the merit of the requested positions and the long-term direction of the Office

Operating

- Increases in budgeted expenses for gasoline, powered equipment supplies, police supplies, uniforms, and travel

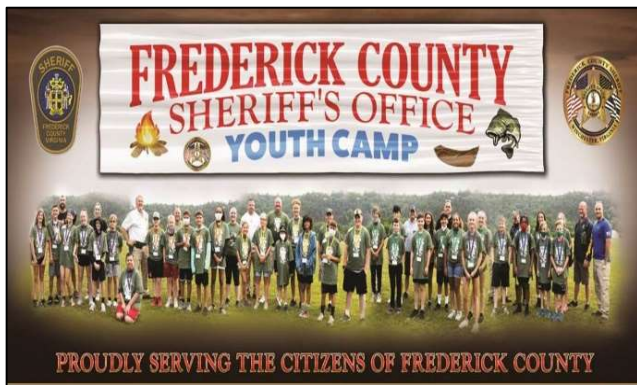
Capital

- DIVE Team 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.
- Obtain one Ballistic Shield for each shift.
- Train all personnel in Crisis Intervention Training (CIT).

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
Law Enforcement Calls for Service	80,983	80,994	76,767
# of Warrants Served	7,728	7,315	7,480
# of Criminal Arrests	3,801	3,036	3,586
# of Citations Issued	4,358	6,265	6,020
# of Cases Reported	5,549	5,392	5,806
# of Civil Papers Served	16,536	15,548	16,882
# of Extraditions/Transports	525	644	567



The Frederick County Sheriff's Office has sponsored a Youth Camp for middle school aged children for 20 years. Unfortunately, the pandemic did not allow the Youth Camp to take place in 2020. In 2021 the Sheriff's Office had a modified Youth Camp at Cedar Creek Christian Camp. The children enjoyed a day of fishing, swimming, sports, and lots of good food. The Sheriff's Office is looking forward to continuing the tradition of having the weeklong camp in 2022.

Volunteer Fire Departments

Mission

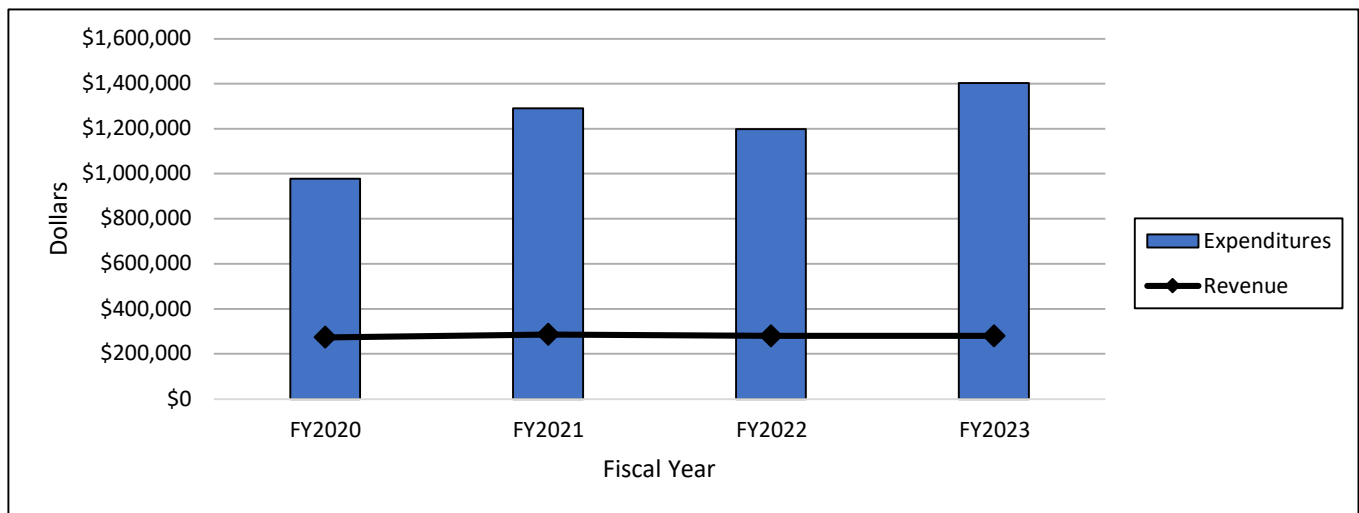
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$89,998	\$88,328	\$96,000	\$96,000	\$0	0.00%
Operating	887,371	1,201,640	1,101,496	1,307,246	205,750	18.68%
Total	977,369	1,289,968	1,197,496	1,403,246	205,750	17.18%
State/Federal	273,930	286,630	280,000	280,000	0	0.00%
Local Tax Funding	\$703,439	\$1,003,338	\$917,496	\$1,123,246	\$205,750	22.43%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$1,403,246

Notable Changes

Operating

- Includes motor vehicle insurance for County fire companies

Ambulance and Rescue Service

Mission

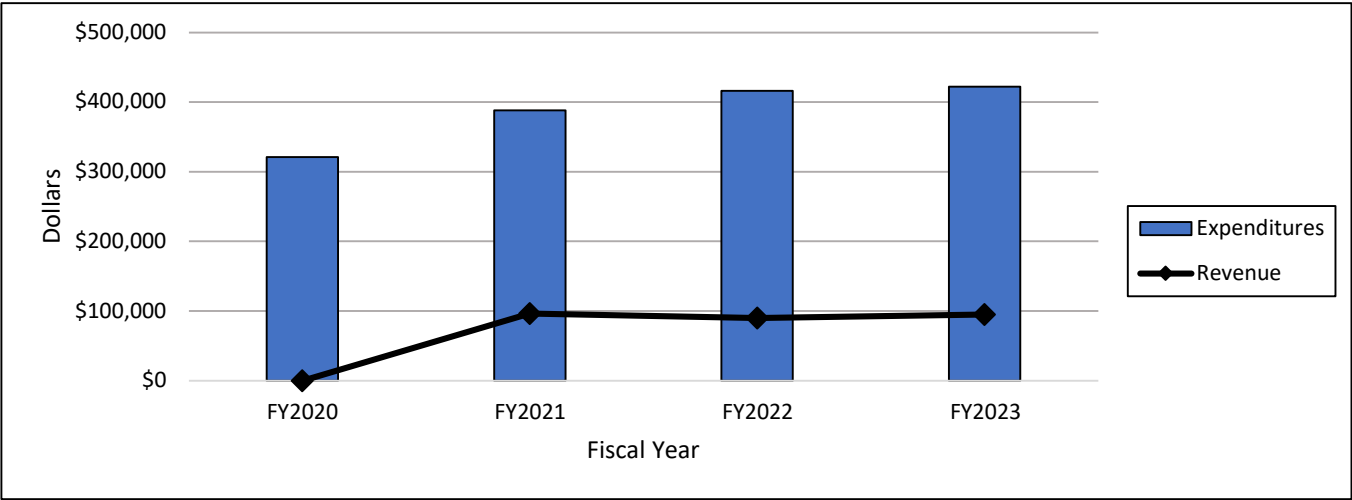
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$321,150	\$387,793	\$416,250	\$422,050	\$5,800	1.30%
Total	321,150	387,793	416,250	422,050	5,800	1.30%
State/Federal	0	96,393	90,000	95,000	5,000	5.55%
Local Tax Funding	\$321,150	\$291,400	\$326,250	\$327,050	\$800	0.26%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$422,050
 No Notable Changes

Public Safety Contributions

Mission

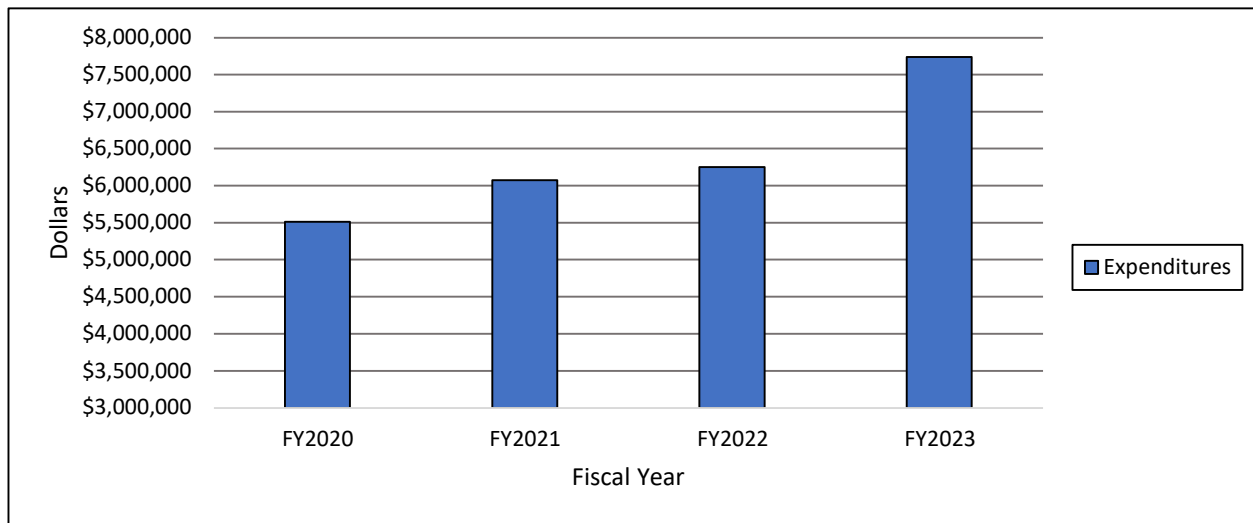
To provide correctional and court services in the support of the criminal justice systems for adult and juvenile detention. These services for both facilities are regional with different jurisdictions sharing in each facility.4602936

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$5,511,011	\$6,073,202	\$6,249,161	\$7,736,641	\$1,487,480	23.80%
Local Tax Funding	\$5,511,011	\$6,073,202	\$6,249,161	\$7,736,641	\$1,487,480	23.80%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$7,736,641

Notable Changes

Operating

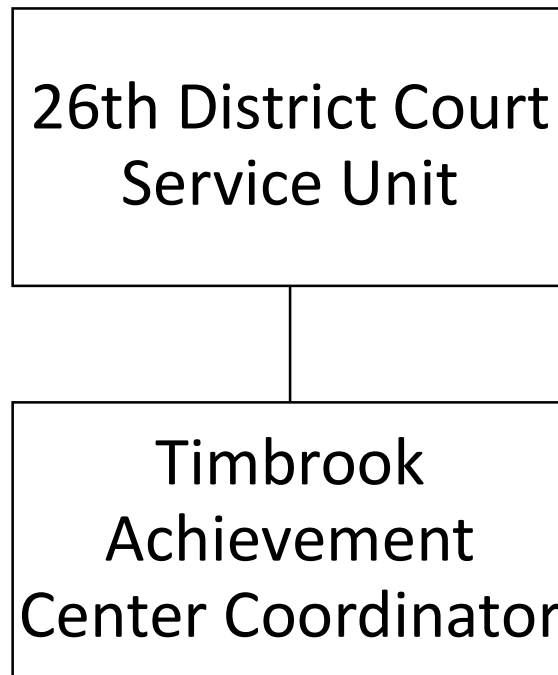
- Increase in adult detention center contribution due to increase in operating expenses

Mission

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

What We Do

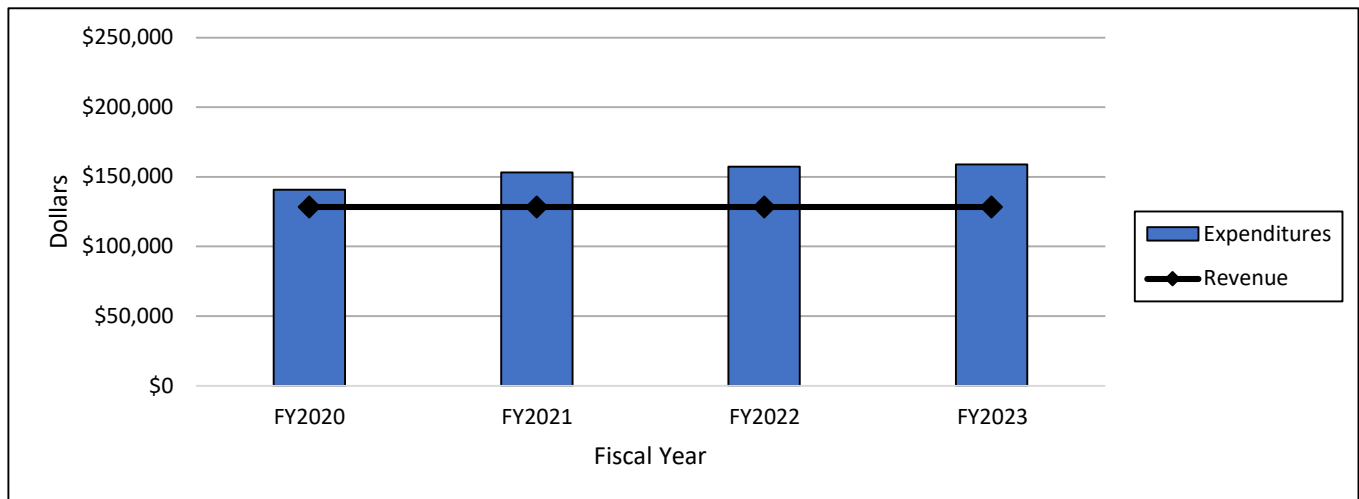
- The Court Probation Unit provides intake services, probation and parole supervision, and conducts social history investigations and reports for the Court
- Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$88,153	\$59,353	\$63,688	\$64,908	\$1,220	1.92%
Operating	52,697	57,295	93,685	94,085	400	0.43%
Capital/Leases	0	36,426	0	0	0	0.00%
Total	140,850	153,074	157,373	158,993	1,620	1.03%
State/Federal	128,358	128,358	128,358	128,358	0	0.00%
Local Tax Funding	\$12,492	\$24,716	\$29,015	\$30,635	\$1,620	5.58%
Full-Time Positions	1	1	1	1	0	0.00%



FY2023 Total Budget \$158,993

Notable Changes

Personnel

- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Timbrook Achievement Center Site Program Admissions	12	25	25
Life Skills Program Admissions	12	30	30
Anger Management Program Admissions	18	25	25
Larceny Reduction Program Admissions	2	10	10
Substance Abuse Education Program Admissions	5	60	60
Substance Abuse Treatment Program Admissions	0	10	10
Supervision Plan Services Admissions	3	10	10
Home Electronic Monitoring participants	3	15	15



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



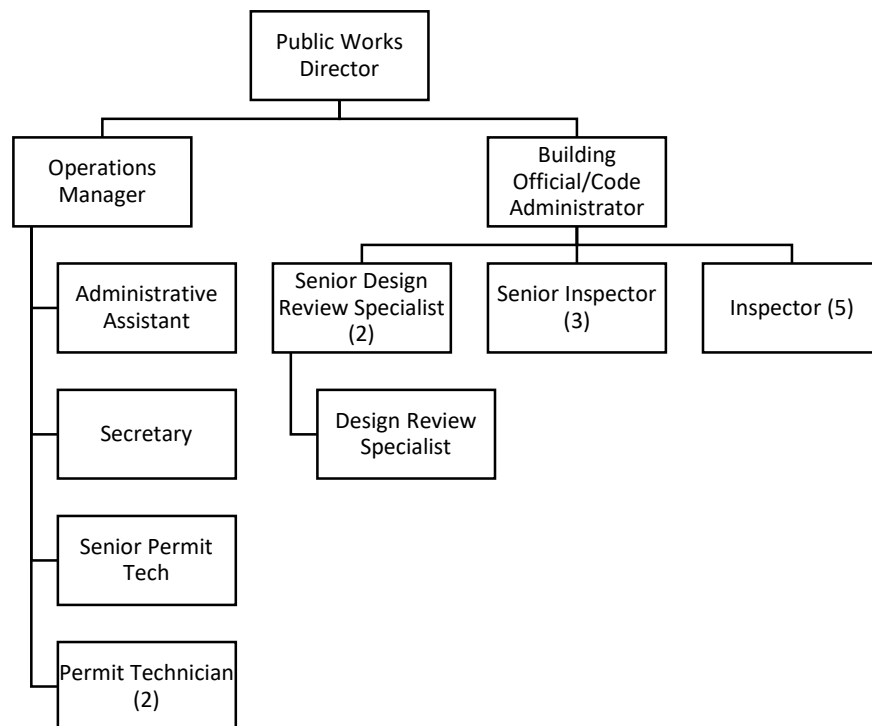
Team B from left: Jennifer Lowery, Ashleigh Marsten, Erin Casarotti

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.

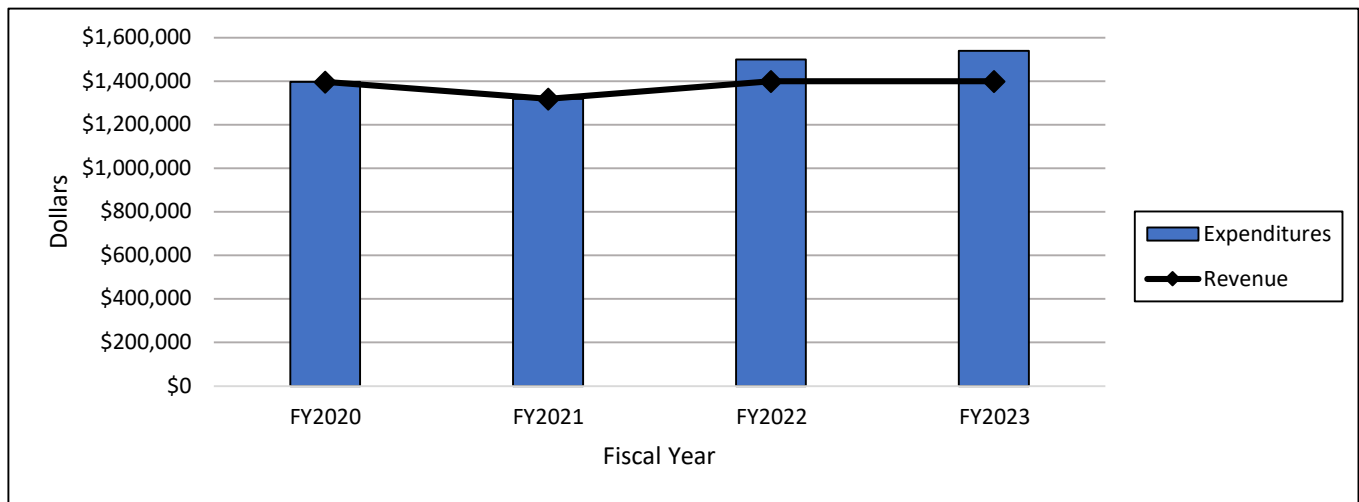
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,327,382	\$1,261,599	\$1,419,642	\$1,455,528	\$35,886	2.53%
Operating	66,243	54,971	77,268	80,426	3,158	4.09%
Capital/Leases	2,869	2,675	2,880	2,880	0	0.00%
Total	1,396,494	1,319,245	1,499,790	1,538,834	39,044	2.60%
Fees	1,396,494	1,319,245	1,400,000	1,400,000	0	0.00%
Local Tax Funding	\$0	\$0	\$99,790	\$138,834	\$39,044	39.13%
Full-Time Positions	16	16	17	17	0	0.00%



FY2023 Total Budget \$1,538,834

Notable Changes

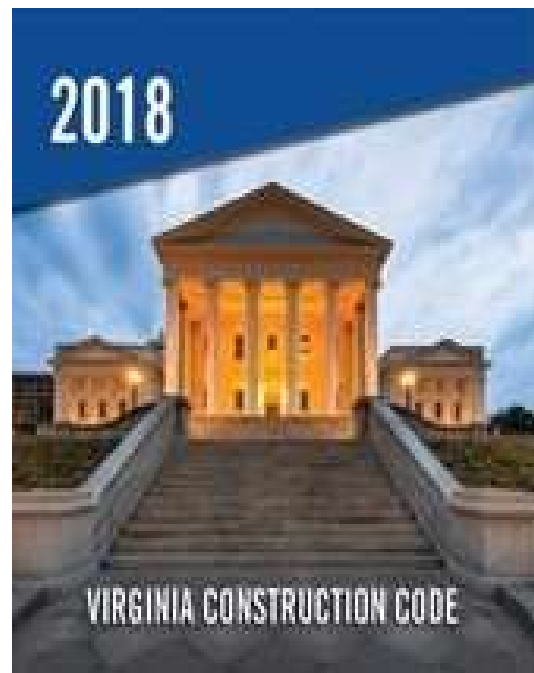
Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of inspections performed	29,911	18,867	22,129
Number of building/zoning related permits issued	8,024	6,811	7,221
Number of failed inspections	8,021	5,305	6,414
Number of code-related FOIA inquiries	154	226	186
Number of code-related Property Maintenance and complaints received	134	168	153
Number of plans submitted for review	2,793	2,241	2,461



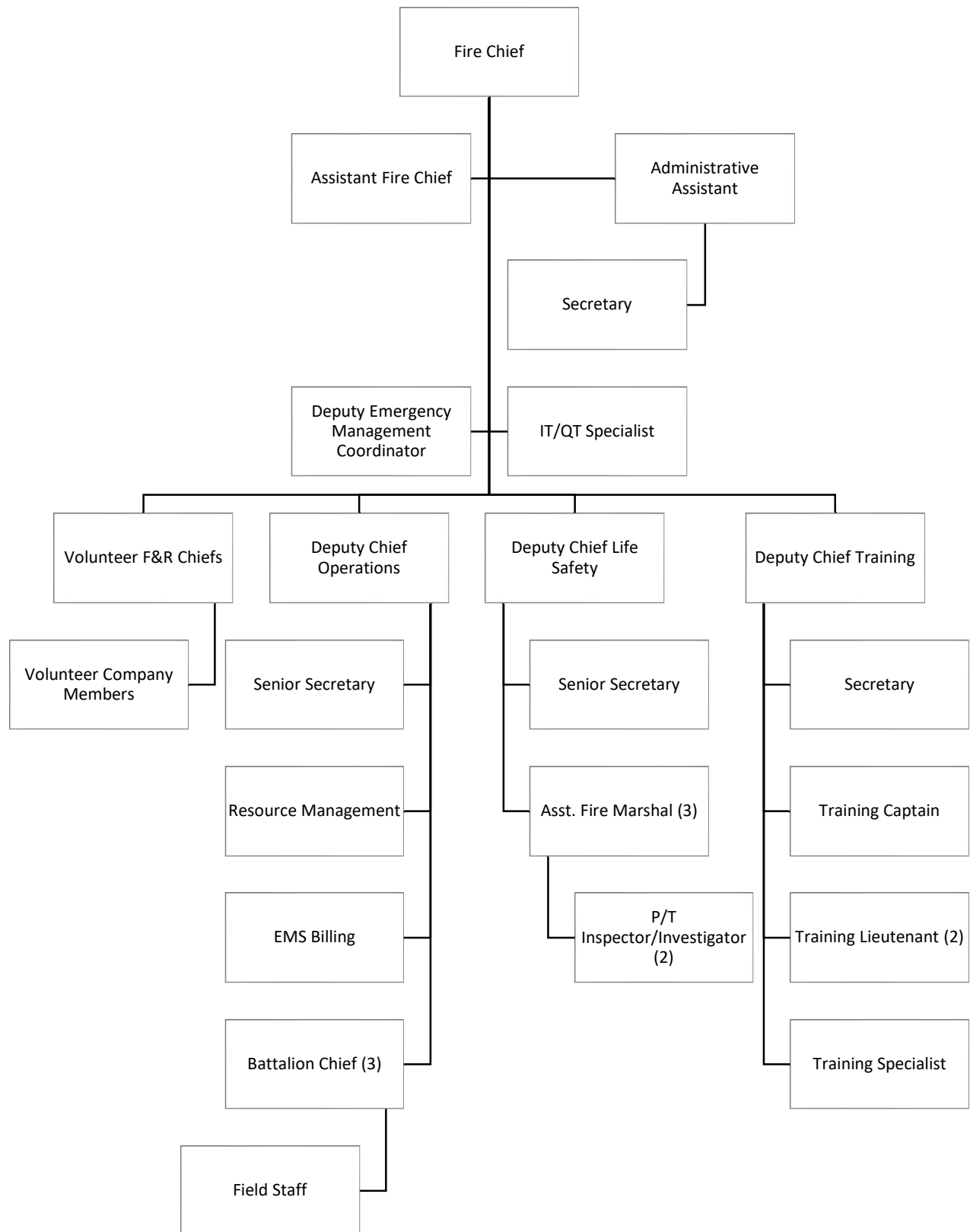
Building safely today for a stronger tomorrow

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.

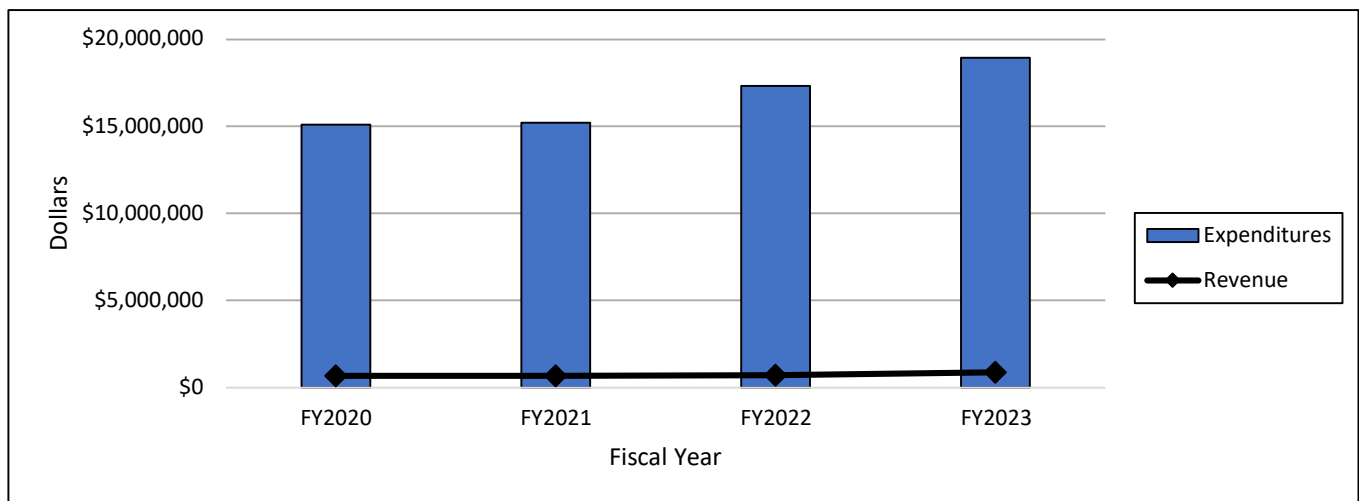
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$13,719,647	\$13,976,271	\$15,633,826	\$17,016,378	\$1,382,552	8.84%
Operating	1,169,428	1,108,451	1,673,319	1,904,578	231,259	13.82%
Capital/Leases	215,705	119,124	12,500	12,500	0	0.00%
Total	15,104,780	15,203,846	17,319,645	18,933,456	1,613,811	9.32%
Fees	618,304	593,135	510,274	615,560	105,286	20.63%
State/Federal	53,171	79,772	197,297	257,500	60,203	30.51%
Local Tax Funding	\$14,433,305	\$14,530,939	\$16,612,074	\$18,060,396	\$1,448,322	8.72%
Full-Time Positions	139.5	145.5	153.5	153.5	0	0.00%



FY2023 Total Budget \$18,933,456

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Overtime and part-time increases

Operating

- Increases in budgeted expenses for physical/mental health examinations, medical and training supplies, books and subscriptions, and travel

Budget Note:

Eight Firefighter/EMT positions were approved at a special work session in mid-July. These positions will be hired after January 1, 2023. The personnel numbers and dollar amount associated are not reflected on this page since these positions were approved after the original budget adoption.

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of fire incidents	450	450	500
# of emergency medical service incidents	9,129	8,800	9,500
# of public service/good intent incidents	1,577	2,650	2,050
# of Hazardous Materials incidents	647	180	700
Total Number of Calls	11,803	12,600	12,750
# of code inspections performed	838	950	850
# of community outreach events attended	0	30	40
# of investigations	76	75	80
Total number of permits issued	78	40	80
Total number of plans reviewed	225	200	225



Frederick County Firefighters attending to a structure fire

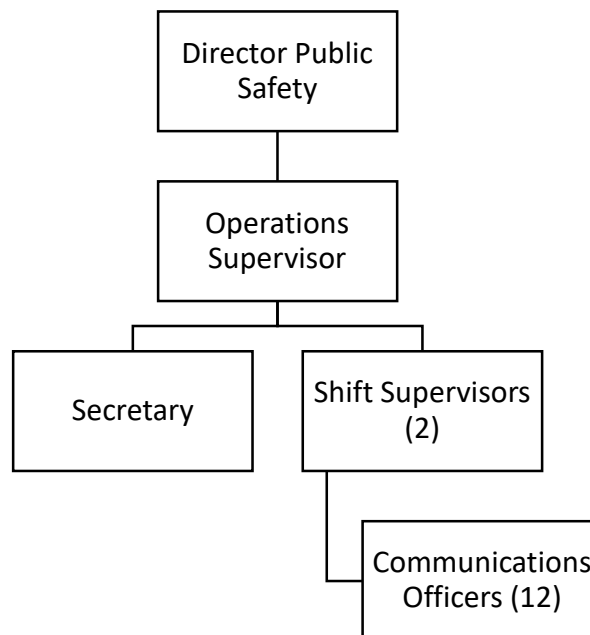
Mission

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

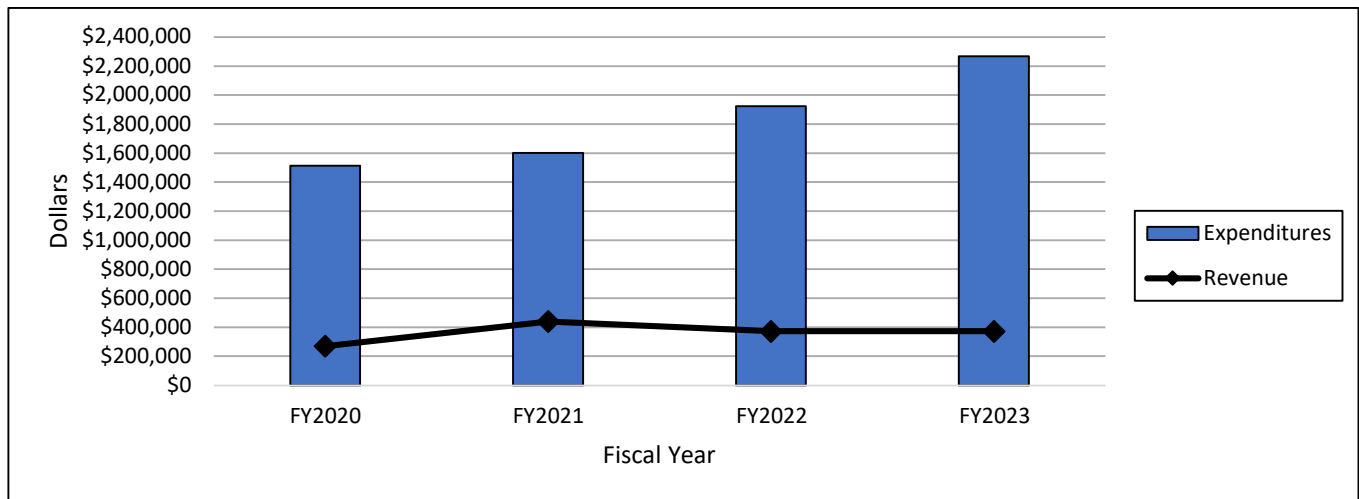
- This department is responsible for the operation of the Frederick County Communications Center which provides E-911 service to County citizens
- Public Safety Communications processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, 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
- Public Safety Communications acts as an after-hours answering point for County services, including Frederick Water, Social Services, VDOT, Juvenile Intake, and Probation/Parole
- Public Safety Communications 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 "Alert Frederick County", 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,100,104	\$1,149,296	\$1,279,277	\$1,605,107	\$325,830	25.47%
Operating	322,636	350,303	504,216	487,031	-17,185	-3.41%
Capital/Leases	90,188	102,043	139,646	174,455	34,809	24.93%
Total	1,512,928	1,601,642	1,923,139	2,266,593	343,454	17.86%
State/Federal	270,923	440,821	373,740	373,187	-553	0.15%
Local Tax Funding	\$1,242,005	\$1,160,821	\$1,549,399	\$1,893,406	\$344,007	22.20%
Full-Time Positions	16	16	17	18	1	5.88%



FY2023 Total Budget \$2,266,593

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Overtime and Career Development increases
- New Radio Technician position approved for FY2023

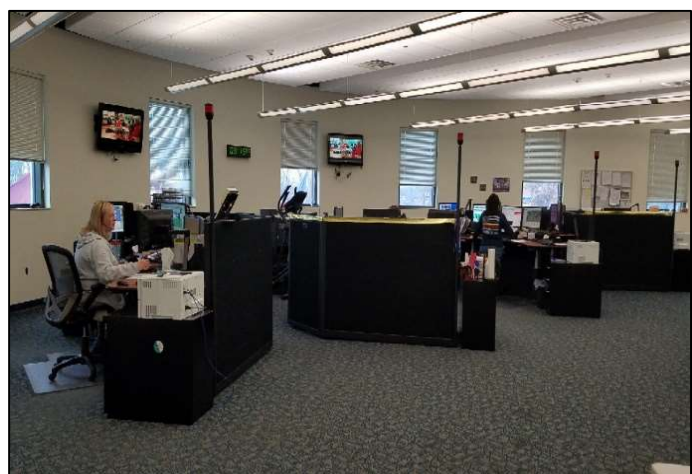
Capital

- Equipment needed to complete upgrade for Next Generation 9-1-1 compliance

Goals/Objectives

- Continue to develop, improve, and expand upon the current training program in order to provide continuous education as well as new hire training that support retention efforts.
- Increase effectiveness of EMD (Emergency Medical Dispatch) by continuing to review medical calls on a weekly basis, including tracking errors and addressing them either on an individual basis or through staff meetings.
- Expand the quality assurance program into police and fire call as well as dispatching of all calls for service.
- Collaborate with human resources to extend hiring efforts in hopes of building a more diverse and inclusive workplace in the Public Safety 911.
- 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Average EMS call processing time (minutes)	1.50	1.10	.90
Average Fire call processing time (minutes)	1.07	.40	.30
Total calls for service – Fire & Rescue/EMS	12,141	12,058	13,385
Total calls for service - Sheriff	86,361	106,227	95,212
Total emergency and non-emergency calls	170,170	178,678	187,611
Percentage of 911 wireless calls	17%	18%	19%
Percentage of 911 landline calls	3%	2%	1%
Percentage of non-emergency calls	80%	80%	80%



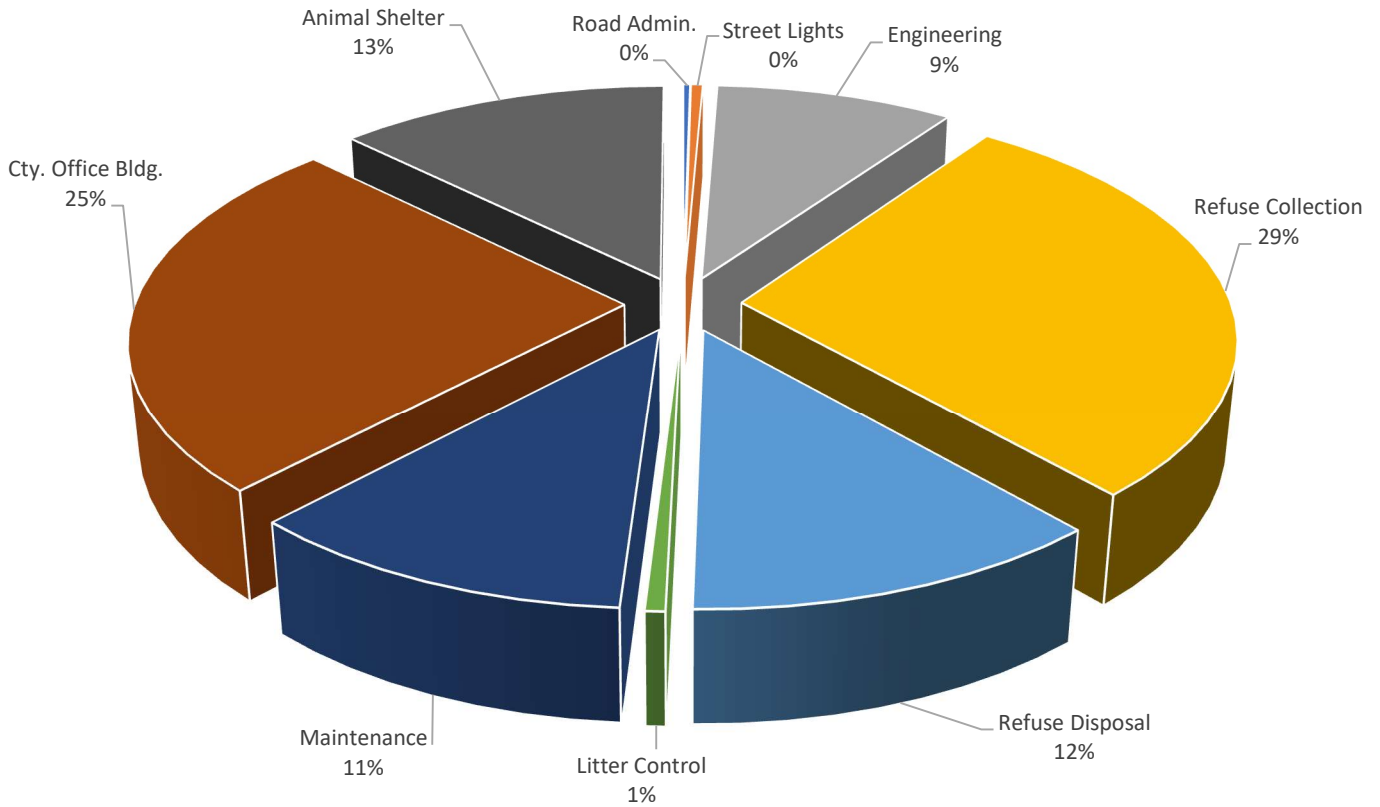
The Dispatch Center currently has six positions and can accommodate six additional consoles for future growth. There is a minimum of three dispatchers on duty at one time.

Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023 Amount	%
Road Administration	\$13,412	\$15,000	\$17,000	\$2,000	13.33%
Street Lights	28,688	32,112	29,956	-2,156	-6.71%
General Engineering	496,850	504,794	614,730	109,936	21.78%
Refuse Collection	1,925,180	1,868,413	1,941,176	72,763	3.89%
Refuse Disposal	675,127	849,984	803,832	-46,152	-5.43%
Litter Control	10,782	27,925	38,459	10,534	37.73%
Maintenance Administration	685,951	715,044	748,810	33,766	4.72%
County Office Buildings	1,437,658	1,479,938	1,710,912	230,974	15.61%
Animal Shelter	757,959	792,821	855,370	62,549	7.89%
TOTAL EXPENDITURES	\$6,031,607	\$6,286,031	\$6,760,245	\$474,214	7.54%

Mission

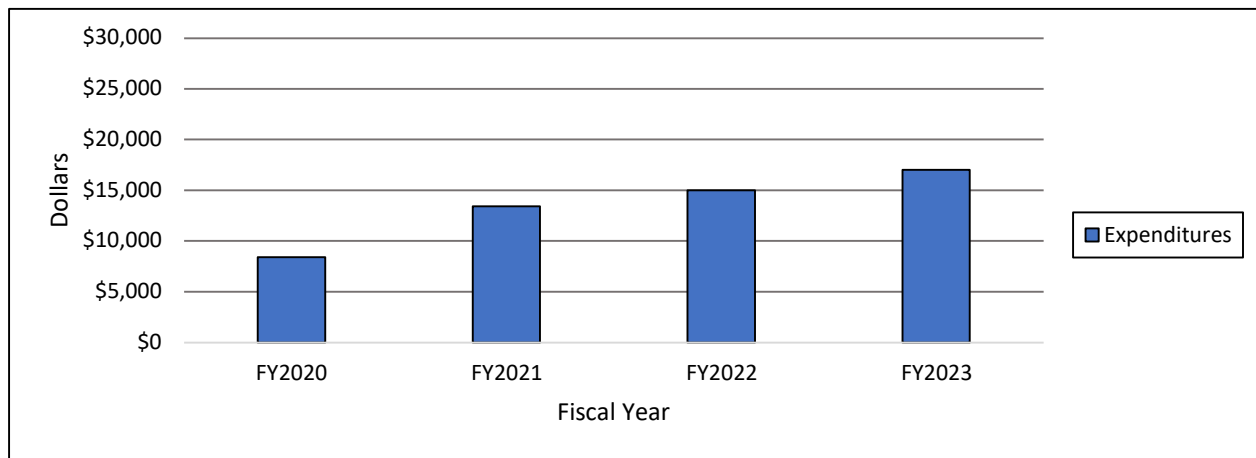
To administer street sign maintenance in Frederick County.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$8,393	\$13,412	\$15,000	\$17,000	\$2,000	13.33%
Local Tax Funding	\$8,393	\$13,412	\$15,000	\$17,000	\$2,000	13.33%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$17,000

Operating

- Expected increase in cost of materials

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of street sign units to maintain	3,975	4,000	4,000
# of street sign units replaced	63	140	72

Mission

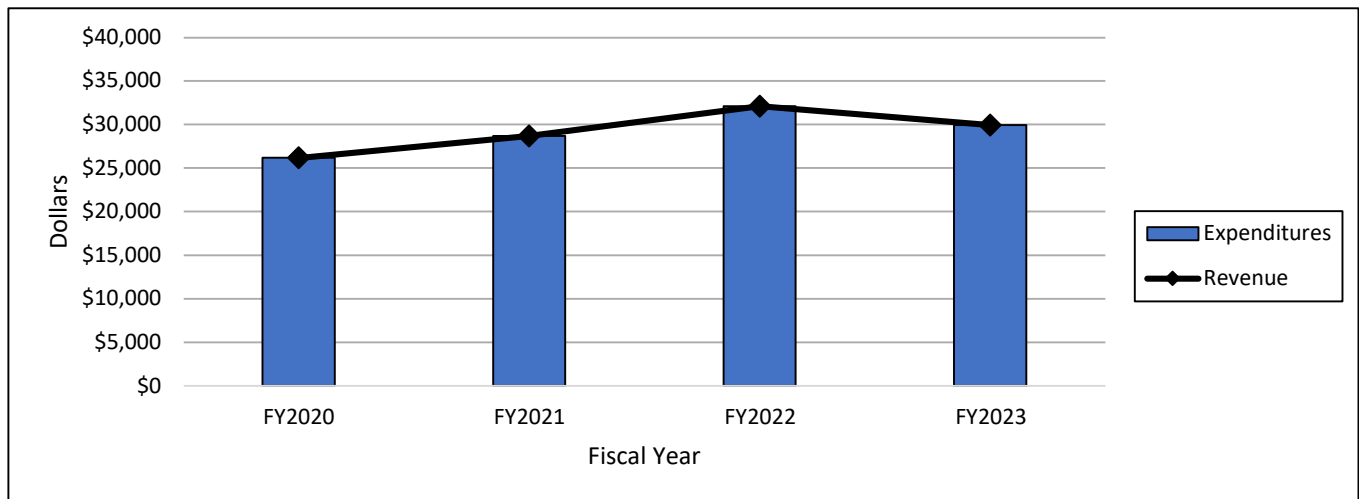
Provide street lighting to the contracted neighborhoods in Frederick County.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$26,178	\$28,688	\$32,112	\$29,956	-\$2,156	-6.71%
Total	26,178	28,688	32,112	29,956	-2,156	-6.71%
Fees	26,178	28,688	32,112	29,956	-2,156	-6.71%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$29,956

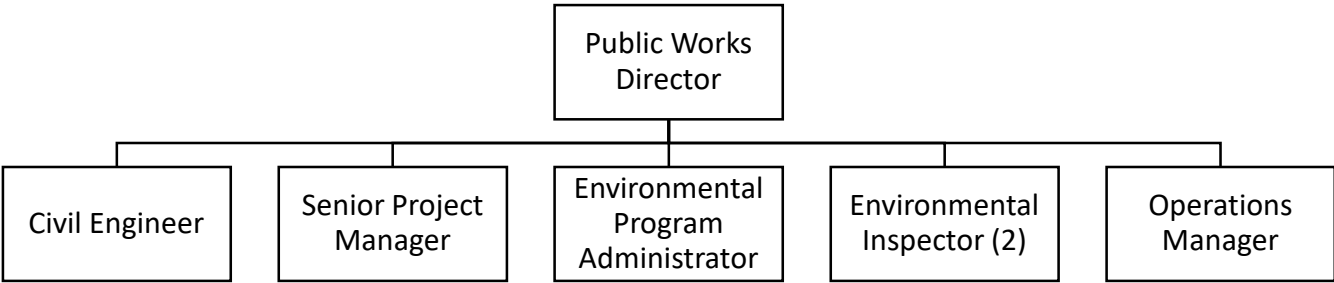
No Notable Changes

Mission

To ensure that all land 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.

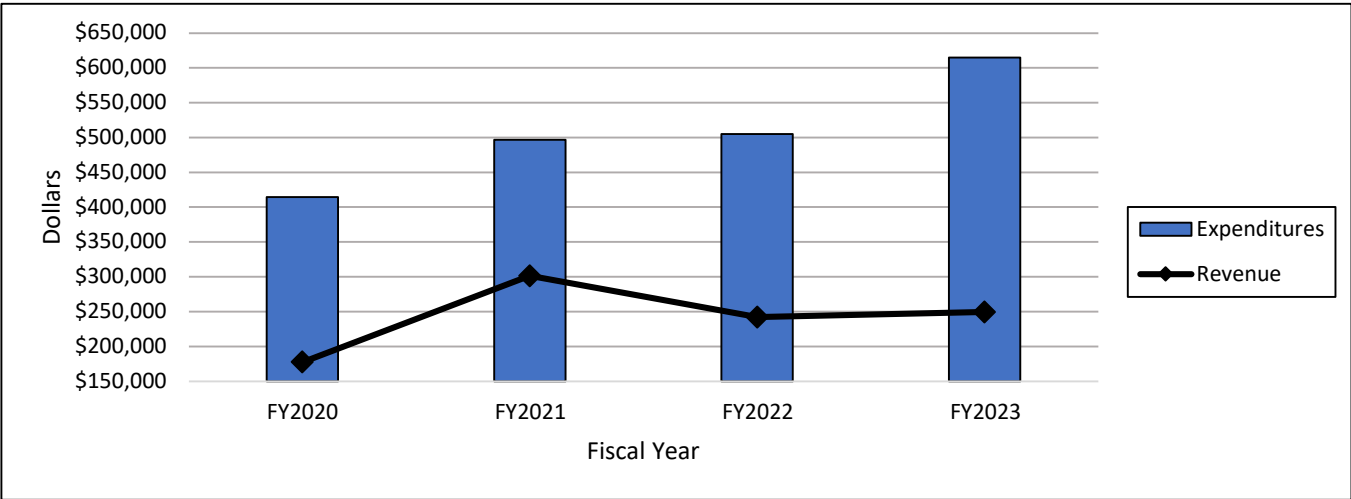
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$396,311	\$435,198	\$464,908	\$570,382	\$105,474	22.69%
Operating	17,283	31,421	38,886	43,348	4,462	11.47%
Capital/Leases	1,061	30,231	1,000	1,000	0	0.00%
Total	414,655	496,850	504,794	614,730	109,936	21.78%
Fees	177,826	301,500	242,255	249,505	7,250	2.99%
Local Tax Funding	\$236,829	\$195,350	\$262,539	\$365,225	\$102,686	39.11%
Full-Time Positions	4	5	5	6	1	20.00%



FY2023 Total Budget \$614,730

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- New Environmental Inspector position approved for FY2023

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.
- Continue to customize SWPPPTrack software to help perform all functions required by County and State requirements.

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
Number of land disturbance permits issued	779	625	650
Number of preliminary erosion & sediment control inspections performed	580	550	575
Number of final grading inspections performed	946	1,200	975
Number of residential permit applications reviewed	741	610	625
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	106	110	108
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	33	25	30



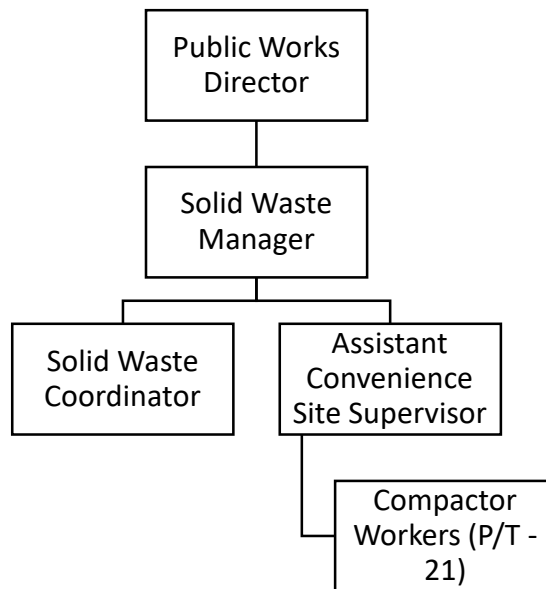
This photo depicts the recently completed Crossover Boulevard. Design and construction of this roadway was managed by Frederick County Public Works. This project consisted of a 1.07-mile road including a 321-foot bridge over interstate 81 and a two-lane round-a-bout connecting future Warrior Drive. This project was completed on-time and under budget and serves as a much-needed arterial connector between eastern Frederick County and the City of Winchester. Public Works is currently working through the design phase of its next transportation project: Renaissance Drive located in the Kernstown area.

Mission

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

What We Do

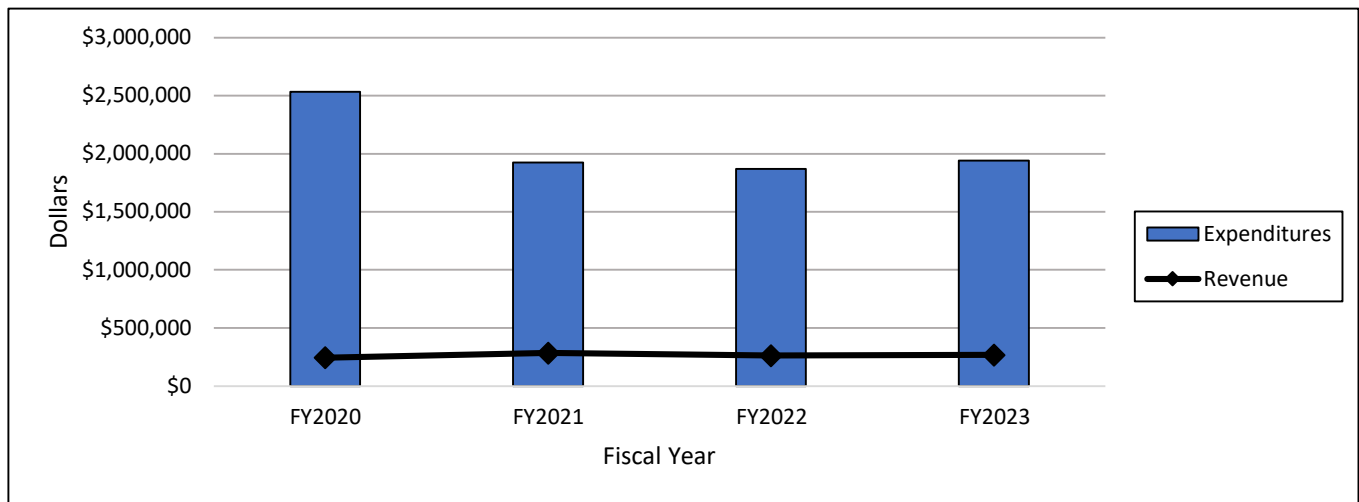
- This department is responsible for the collection and removal of Frederick County municipal solid waste from all County compactor and container sites
- This function is a contractual service provided to the County by an approved hauler and is extended to schools, parks, library, airport, and other municipal facilities within the County
- The County owns or leases the compactor and container sites and provides necessary labor and supervision to maintain appearance and function
- Manages the County’s recycling program to include collection containers, hauling, and all associated processing fees
- Environmental education outreach to public and private schools, community groups, landfill tours for school groups across the region
- Perform in-house collection of used footwear and textiles from convenience sites and other community drop-offs
- Host 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$626,989	\$637,618	\$685,493	\$760,845	\$75,352	10.99%
Operating	1,025,389	899,135	1,173,680	1,171,091	-2,589	-0.22%
Capital/Leases	881,142	388,427	9,240	9,240	0	0.00%
Total	2,533,520	1,925,180	1,868,413	1,941,176	72,763	3.89%
Fees	244,913	285,645	261,249	269,096	7,847	3.00%
Local Tax Funding	\$2,288,607	\$1,639,535	\$1,607,164	\$1,672,080	\$64,916	4.04%
Full-Time Positions	3	3	3	3	0	0.00%



FY2023 Total Budget \$1,941,176

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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 which controls 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 Double Tollgate location on existing leased property to include a second trash compactor in order to keep pace with growth and traffic at the facility.

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
Refuse collected and hauled (tons)	38,640	25,000	30,300
Household material recycled (tons)	3,237	3,500	3,400
Recycling Rate	54%	53%	56%
Business, community, and other public outreach audience members	100	200	275



Relocated and expanded Albin neighborhood citizens convenience site open for business

Mission

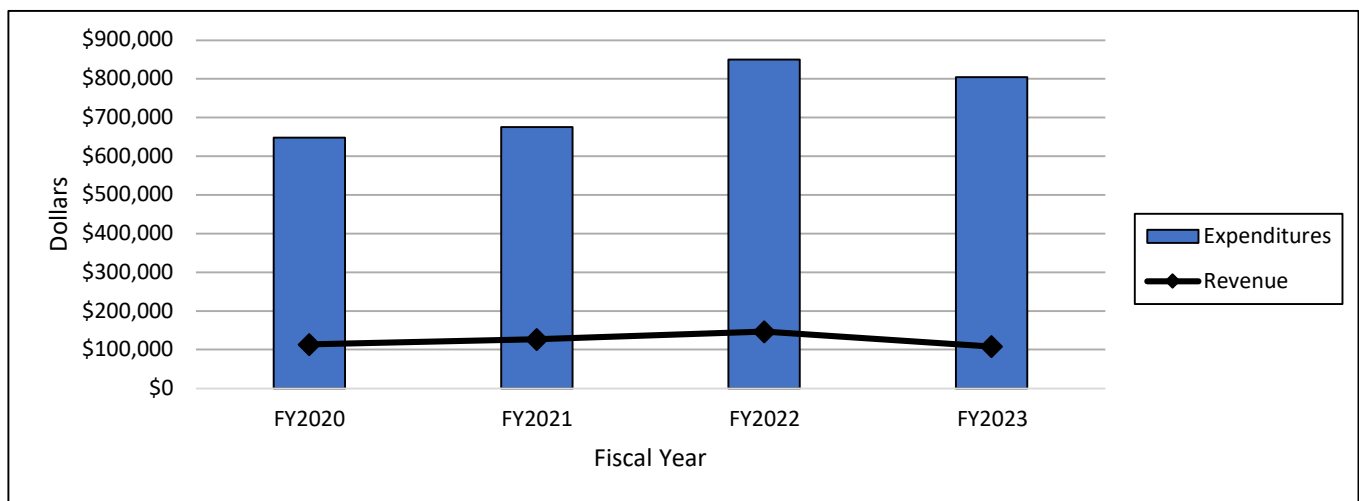
To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$647,498	\$675,127	\$849,984	\$803,832	-\$46,152	-5.43%
Total	647,498	675,127	849,984	803,832	-46,152	-5.43%
Fees	113,953	126,620	147,096	108,564	-38,532	-26.20%
Local Tax Funding	\$533,545	\$548,507	\$702,888	\$695,268	-\$7,620	-1.08%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$803,832

Operating

- Lower cost and revenue estimation for FY2023 based on trend analysis

Mission

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

What We Do

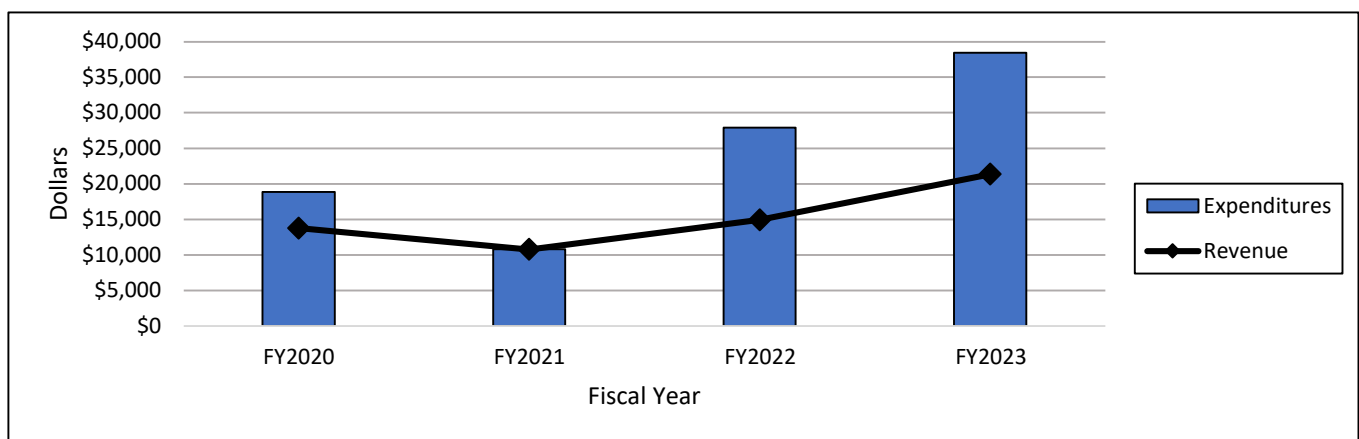
- This budget includes personnel costs associated with providing a part-time employee for the supervision of the County’s trustee litter crew and associated operating costs
- The Northwestern Regional Adult Detention Center provides labor at no charge through the Community Inmate Workforce Program
-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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$12,241	\$6,201	\$16,083	\$25,691	\$9,608	59.74%
Operating	6,635	4,581	11,842	12,768	926	7.82%
Total	18,876	10,782	27,925	38,459	10,534	37.72%
Fees	750	0	0	0	0	0.00%
State/Federal	13,000	10,782	14,931	21,374	6,443	43.15%
Local Tax Funding	\$5,126	\$0	\$12,994	\$17,085	\$4,091	31.48%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$38,459

Personnel

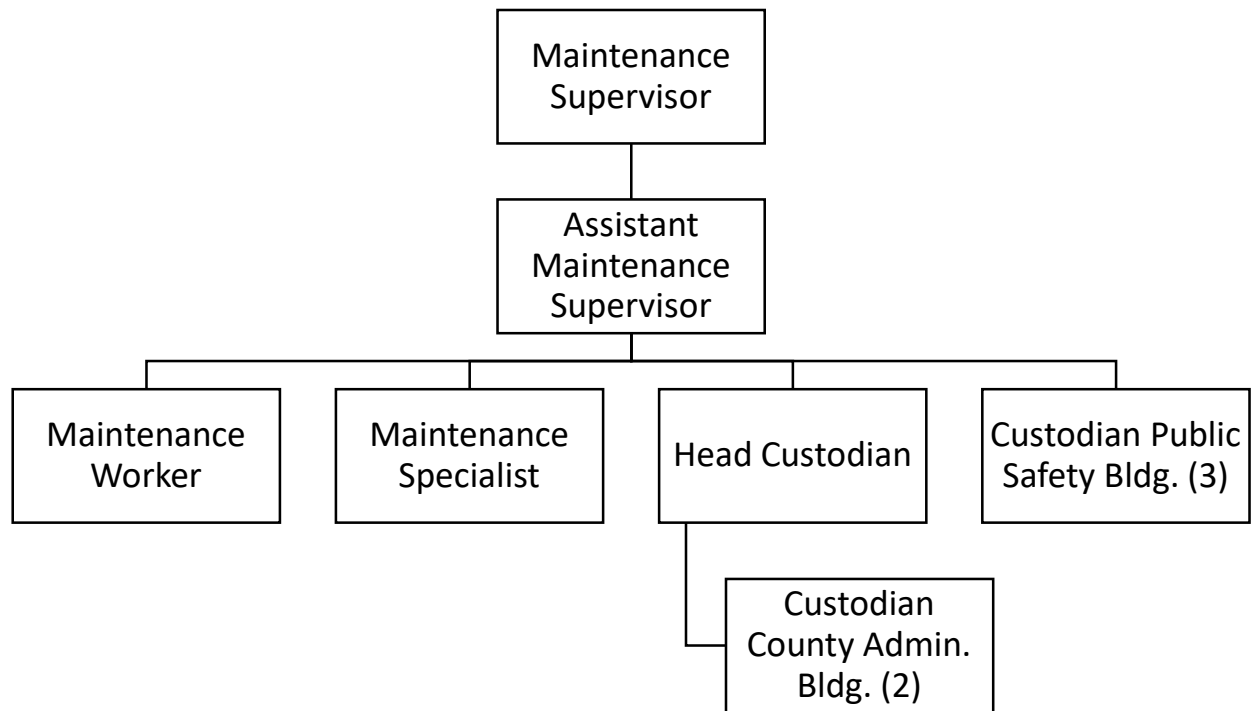
- Increase in litter crew due to lifting of COVID restrictions in FY2023

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

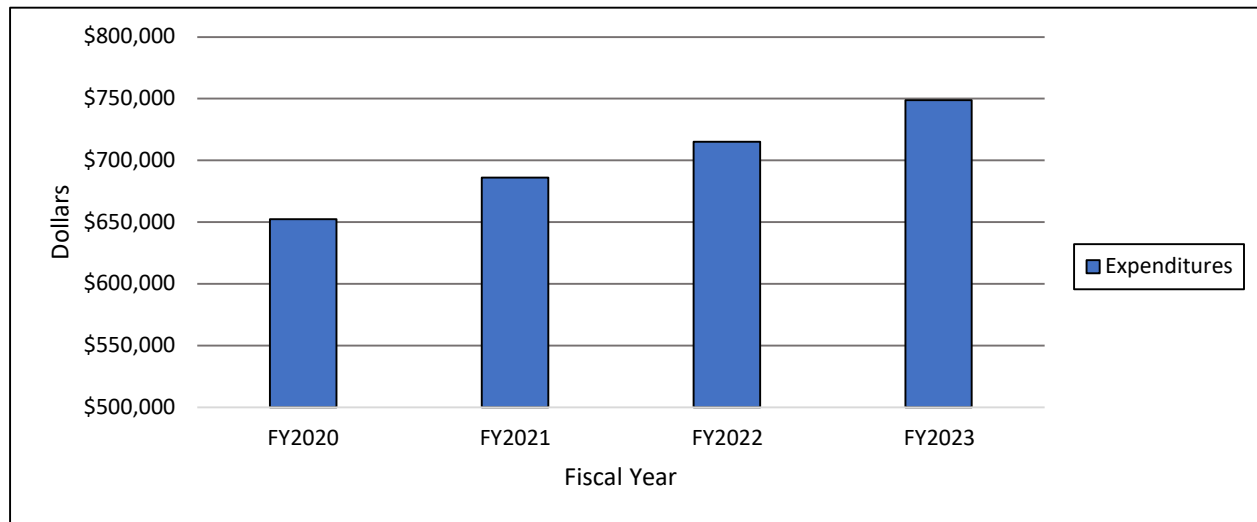
- This department is responsible for cleaning, repairing, and maintaining approximately 370,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots
- This budget provides for the administration, personnel, and supplies associated with the maintenance of the County Administration 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



Maintenance

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$642,179	\$672,939	\$702,644	\$736,410	\$33,766	4.81%
Operating	10,153	13,012	12,400	12,400	0	0.00%
Local Tax Funding	\$652,332	\$685,951	\$715,044	\$748,810	\$33,766	4.72%
Full-Time Positions	10	10	10	10	0	0.00%



FY2023 Total Budget \$748,810

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Work Orders Processed – In-House	1,342	1,380	1,425
Square feet – facilities maintained	370,000	370,000	370,000



A lot of repairs have been made at our County owned properties. The bunk rooms, offices and bunk room hallway were painted at Millwood Fire Station. The carpet at Millwood Fire Station was removed and replaced with VCT tile. The Parking Lot Lights at the County Administration Building were replaced with LED that are more energy efficient. Roof repairs were made at Sunnyside Plaza, Smithfield Avenue, Millwood Fire Station and County Administration 4-Story Building. Leaking windows were repaired on the façade of the County Administration 4-Story Building. We are in the process of replacing the Fire Alarm Panels at Round Hill Fire Station and County Administration Building.

County Office Buildings

Mission

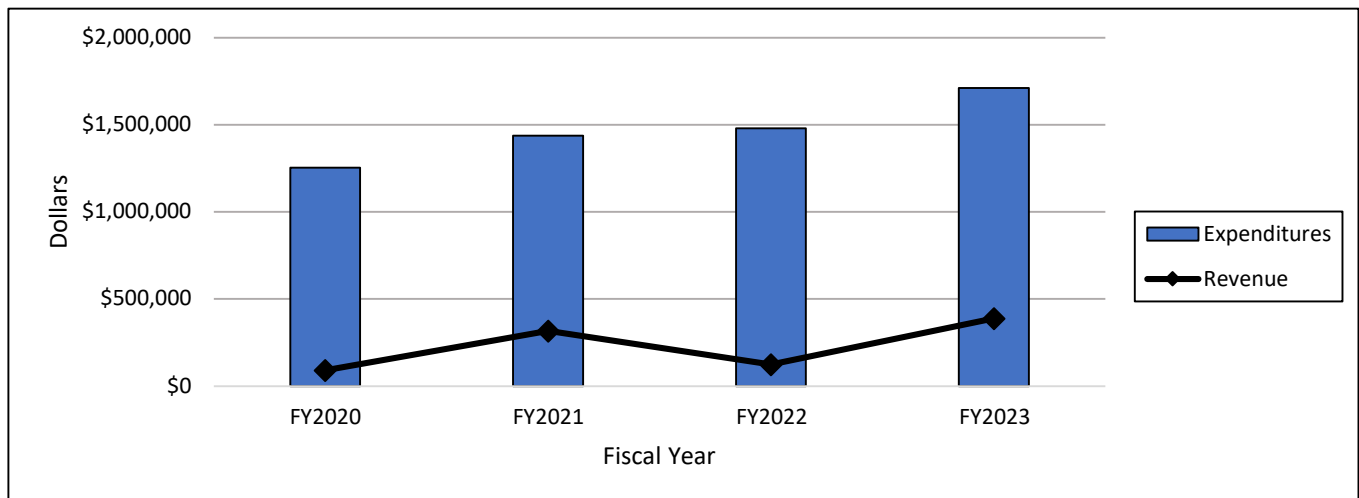
To ensure safe and clean buildings and grounds that provide an appealing physical appearance and a comfortable working environment.

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, 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$1,185,559	\$1,427,153	\$1,479,938	\$1,710,912	\$230,974	15.61%
Capital/Leases	68,694	10,505	0	0	0	0.00%
Total	1,254,253	1,437,658	1,479,938	1,710,912	230,974	15.61%
Fees	90,575	316,751	123,658	120,838	-2,820	-2.28%
Local Tax Funding	\$1,163,678	\$1,120,907	\$1,356,280	\$1,590,074	\$233,794	17.24%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$1,710,912

Operating

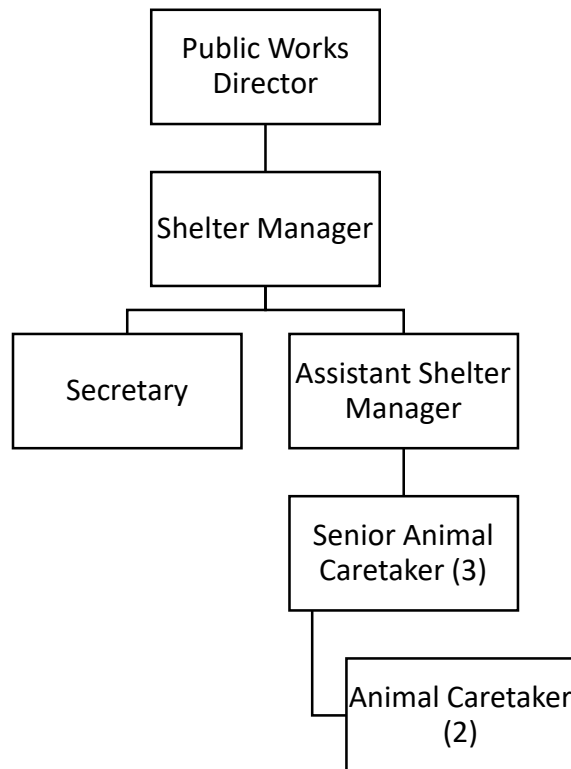
- Increases in budgeted expenses for repair and maintenance to County Office Building and the County share of the Joint Judicial Center maintenance

Mission

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

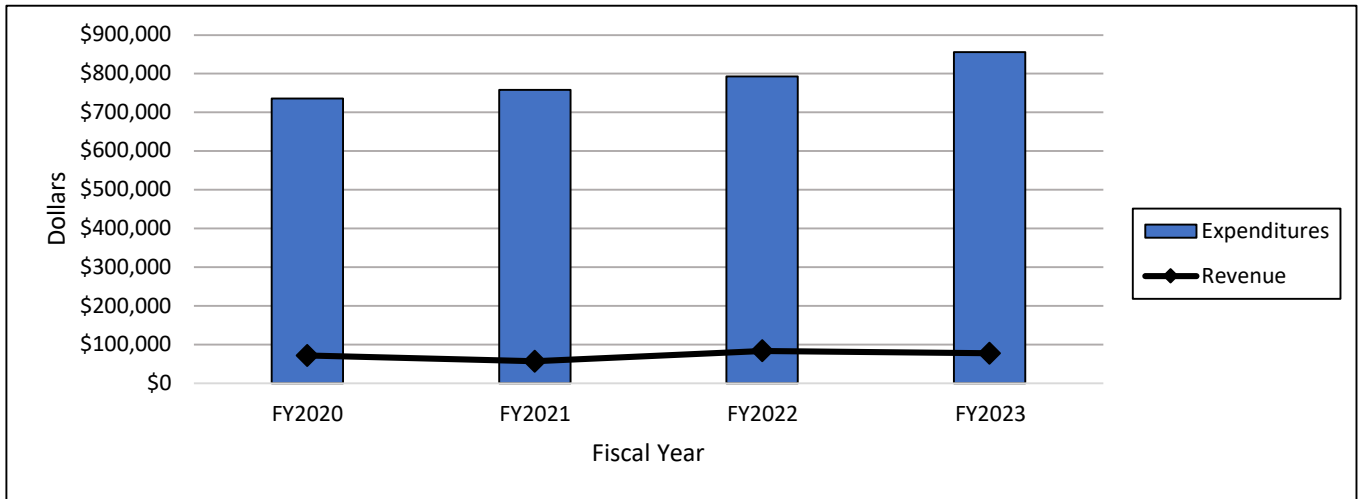
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$574,903	\$574,456	\$617,962	\$668,261	\$50,299	8.14%
Operating	160,637	152,884	174,859	187,109	12,250	7.01%
Capital/Leases	0	30,619	0	0	0	0.00%
Total	735,540	757,959	792,821	855,370	62,549	7.89%
Fees	68,913	54,714	81,500	75,000	-6,500	-7.98%
State/Federal	2,434	2,116	2,355	2,445	90	3.82%
Local Tax Funding	\$664,193	\$701,129	\$708,966	\$777,925	\$68,959	9.73%
Full-Time Positions	8	8	8	8	0	0.00%



FY2023 Total Budget \$855,370

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Increase in part-time help

Operating

- Increases in budgeted expenses for professional health services, medical supplies, and operating supplies

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	FY2021 Actual*	FY2022 Budget	FY2023 Plan
Number of dogs adopted or reclaimed	456	800	600
Adoption and reclamation rate for dogs	95%	95%	90%
Number of cats adopted or reclaimed	487	600	600
Adoption and reclamation rate for cats	89%	50%	60%
Number of rabies clinics held	0	2	2
Number of animals vaccinated at rabies clinics	0	300	250
Business, community and other public events attended	3	12	10

*FY 2021 service levels show the effect of the COVID-19 pandemic



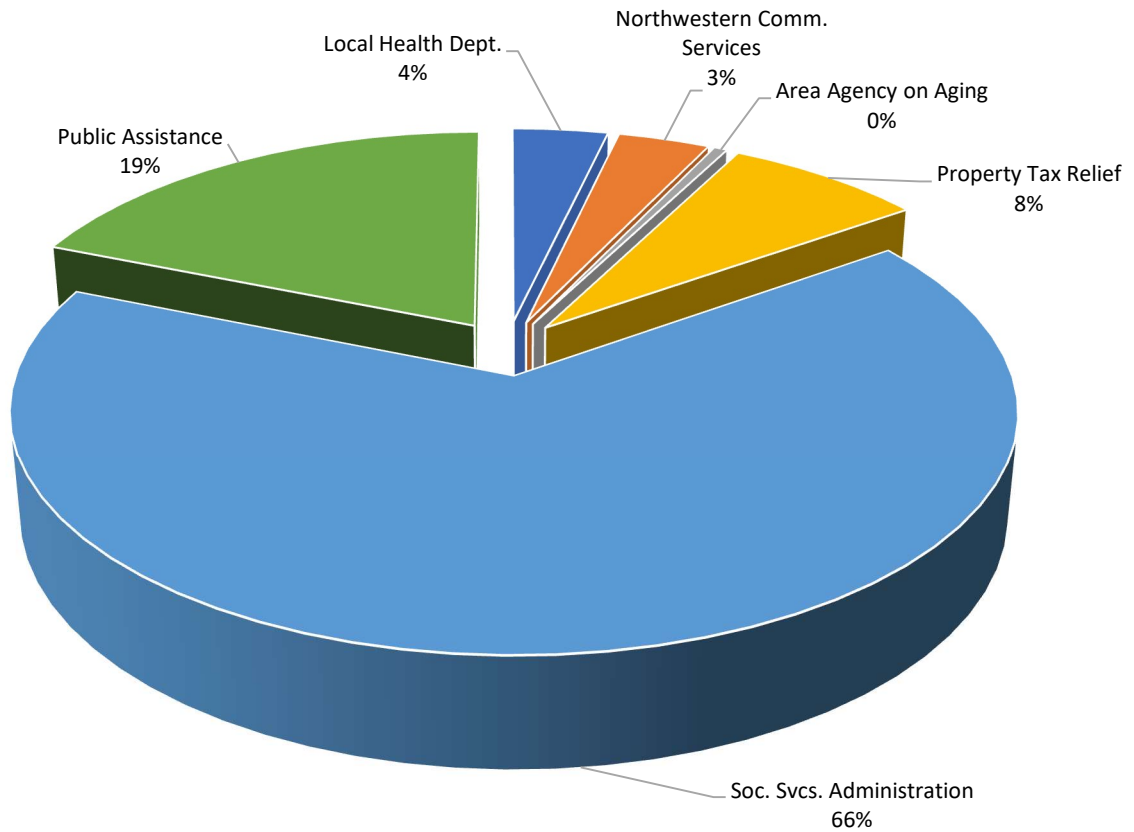
Community events play a big part in getting the word out about animal adoption

Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023	
				Amount	%
Local Health Department	\$436,439	\$436,439	\$453,676	\$17,237	3.95%
Northwestern Comm. Services	416,507	416,507	437,332	20,825	5.00%
Area Agency on Aging	63,000	63,000	63,000	0	0.00%
Property Tax Relief	873,071	840,000	950,000	110,000	13.10%
Social Services Administration	6,618,802	7,819,038	8,222,936	403,898	5.17%
Public Assistance	1,717,230	2,158,810	2,357,382	198,572	9.20%
TOTAL EXPENDITURES	\$10,125,049	\$11,733,794	\$12,484,326	\$750,532	6.40%

Mission

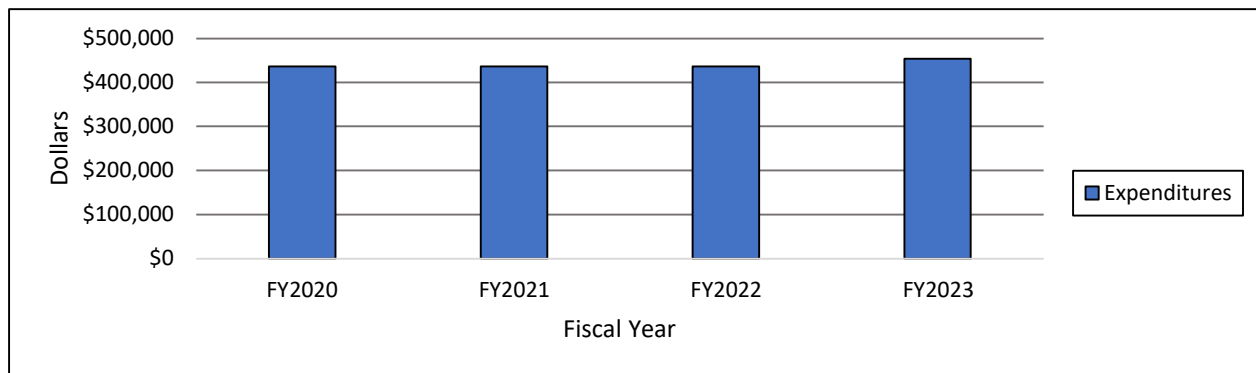
To protect the health and promote the well-being of all people in Virginia through service, equity, and making data-informed decisions.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$436,439	\$436,439	\$436,439	\$453,676	\$17,237	3.95%
Local Tax Funding	\$436,439	\$436,439	\$436,439	\$453,676	\$17,237	3.95%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$453,676

Operating

- Increase in County contribution after two years of level funding due to pandemic

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:

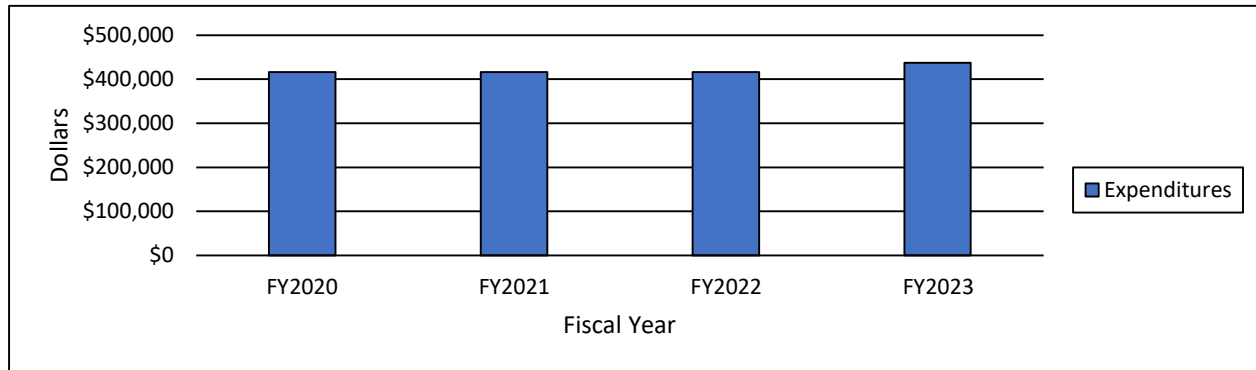
- Intensive substance abuse outpatient services; collaborative programming with drug courts; mental health support services; case management services for mental health, substance abuse, intellectual disabilities; psychiatric and nursing services; crisis services; crisis intervention training; medication 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$416,507	\$416,507	\$416,507	\$437,332	\$20,825	5.00%
Local Tax Funding	\$416,507	\$416,507	\$416,507	\$437,332	\$20,825	5.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$437,332

Operating

- Increase in County contribution after two years of level funding due to pandemic

Mission

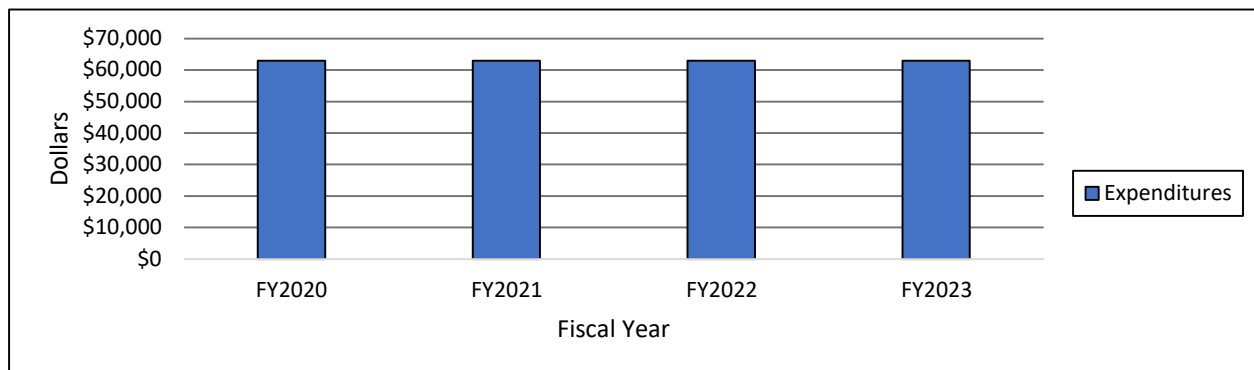
To provide and coordinate programs and services that promote the independence, dignity, health, and wellbeing of seniors. SAAA provides service to the community for persons age 60 and older as well as disabled adults with an emphasis on low income, frail and minority older adults.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
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%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 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

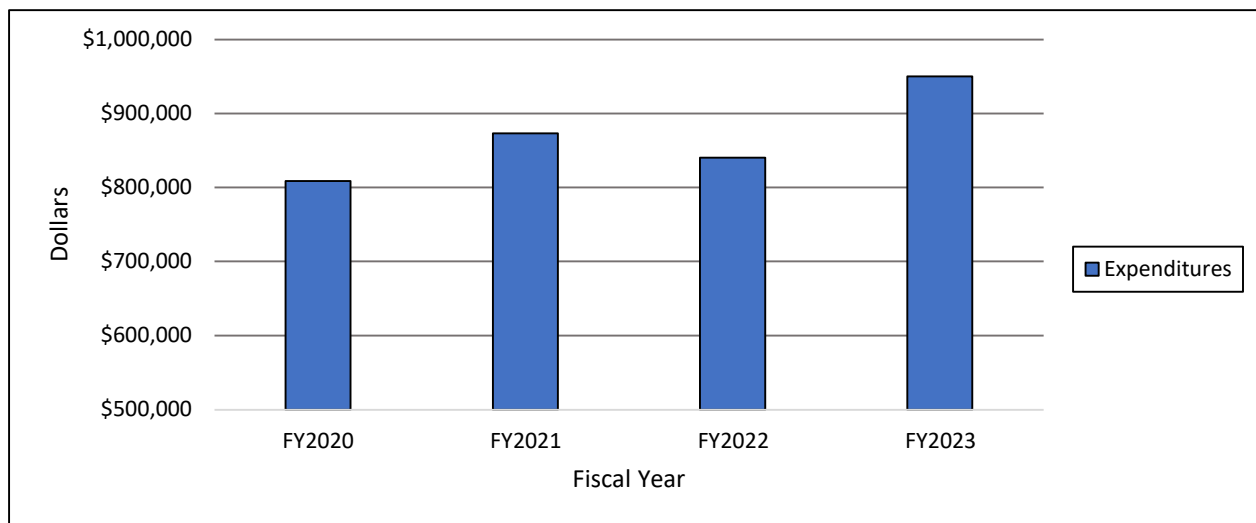
- This activity represents revenue foregone as a result of the property tax relief for the elderly, handicapped, and totally disabled veterans, whose disability is fully service connected

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$808,696	\$873,071	\$840,000	\$950,000	\$110,000	13.10%
Local Tax Funding	\$808,696	\$873,071	\$840,000	\$950,000	\$110,000	13.10%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$950,000

Operating

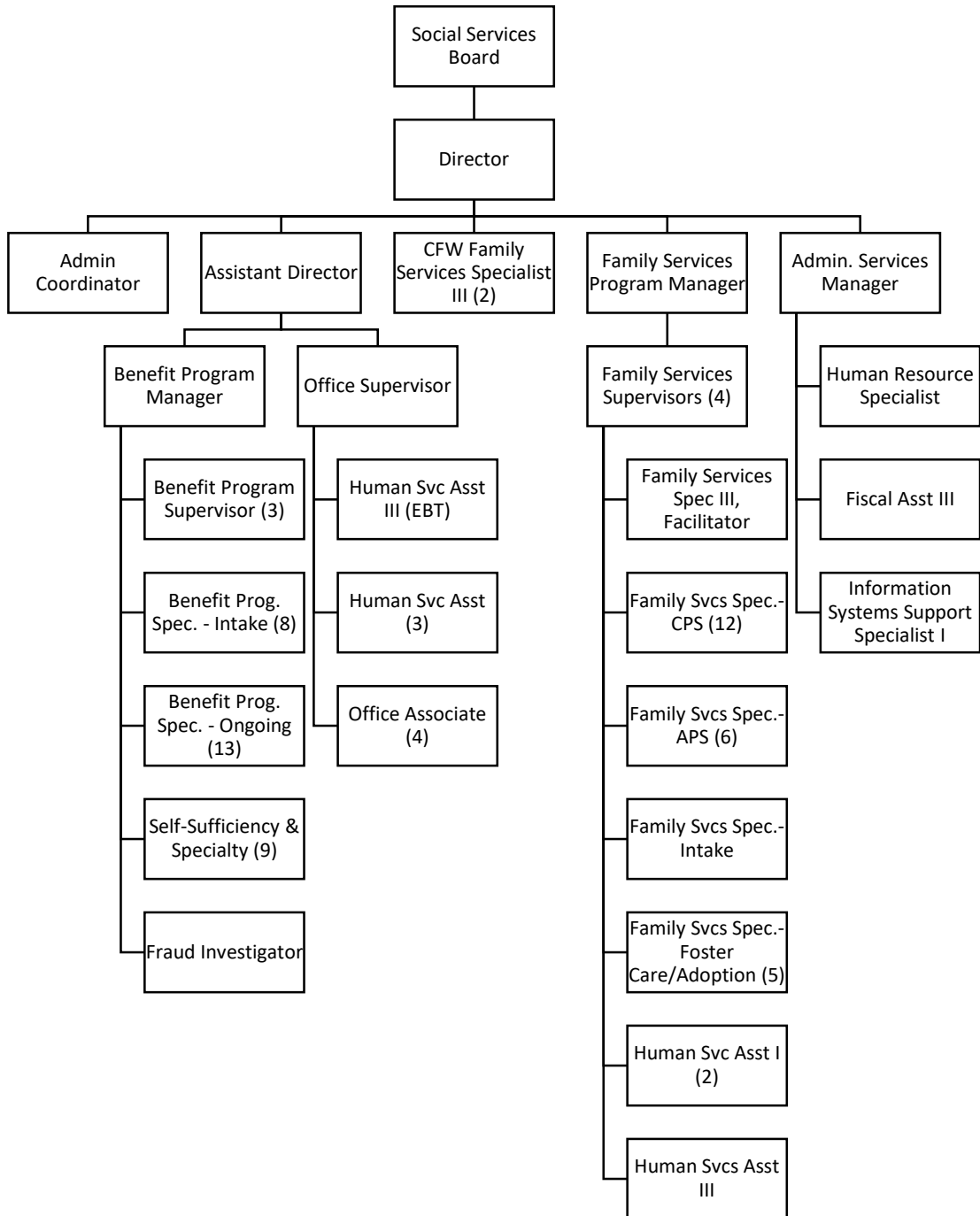
- Additional funding needed for anticipated increases in the costs of the program

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

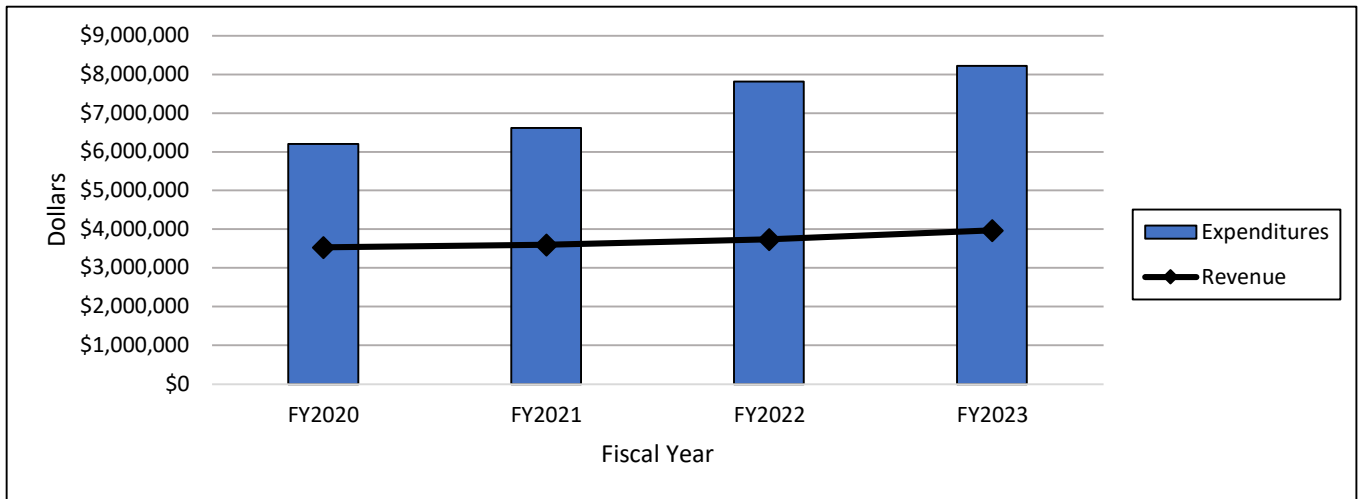
- Provide case management and financial assistance to support and empower individuals and families. We work collaboratively with other community agencies to identify, link, or provide services and serve as advocates for vulnerable adults, children, and families
- This function covers the personnel costs,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



Social Services Administration

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$5,624,383	\$6,031,816	\$7,139,438	\$7,356,336	\$216,898	3.04%
Operating	340,881	395,698	421,200	608,200	187,000	44.40%
Capital	237,500	191,288	258,400	258,400	0	0.00%
Total	6,202,764	6,618,802	7,819,038	8,222,936	403,898	5.17%
State/Federal	3,534,444	3,620,834	3,737,239	3,970,580	233,341	6.24%
Local Tax Funding	\$2,668,320	\$2,997,968	\$4,081,799	\$4,252,356	\$170,557	4.18%
Full-Time Positions	82	82	83	84	1	%



FY2023 Total Budget \$8,222,936

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- New Fiscal Assistant Supervisor position approved for FY2023

Operating

- Increases in legal fees due to nature of cases and attorney rate per hour
- Increase in advertising due to position turnover
- Decrease in office supplies due to monitoring supplies and less demand because of telework

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.

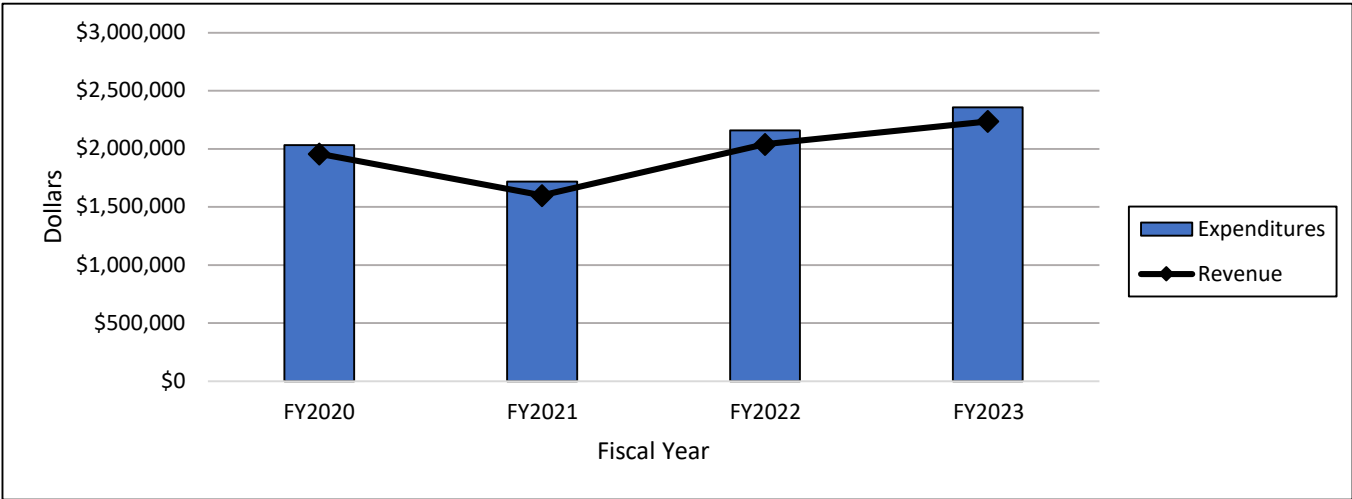
What We Do

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

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$2,031,959	\$1,717,230	\$2,158,810	\$2,357,382	\$198,572	9.20%
Total	2,031,959	1,717,230	2,158,810	2,357,382	198,572	9.20%
State/Federal	1,958,532	1,646,138	2,041,816	2,238,340	196,524	9.63%
Local Tax Funding	\$69,744	\$71,092	\$116,994	\$119,042	\$2,048	1.75%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$2,357,382

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of children served in foster care during the fiscal year	55	40	45
% of children discharged to permanency during the fiscal year	84.6%	85%	85%
# of VIEW clients served	47	75	75
# of valid complaints of child abuse/neglect received	515	600	630
% valid CPS reports responded within priority response time	86.7%	90%	90%
# of children receiving on-going child protective services	100	140	125
% of children who were diverted from foster care	95%	100%	98%
# of complaints of adult abuse/neglect/exploitation received	504	475	535
# of SNAP applications	2,252	2,700	2,500
% timeliness of SNAP application processing	98.4%	99%	99%
# of TANF applications	373	450	400
% timeliness of TANF application processing	99.2%	99%	99%
# of Medicaid applications	3,172	4,000	3,500
Average ongoing caseload per worker	775	680	680



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

Community College



Laurel Ridge Community College
Middletown, Virginia
Founded 1970

Mission

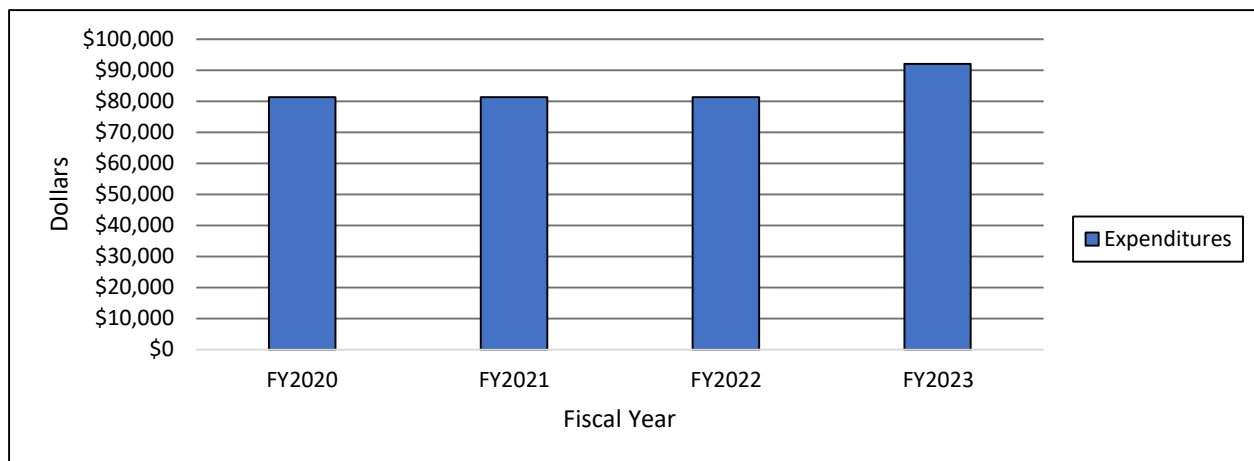
LRCC provides a positive, caring, and dynamic learning environment that inspires student success, values diversity, and promotes community vitality.

What We Do

- This activity represents the contribution to Laurel Ridge Community College (LRCC) based on Frederick County student enrollment
- LRCC enriches communities by providing exemplary educational opportunities based on their core values of learning, high performance, integrity, positive spirit and diversity
- LRCC 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
- LRCC also serves the business community by offering workforce preparation programs for employees and employer

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$81,308	\$81,308	\$81,308	\$92,045	\$10,737	13.21%
Local Tax Funding	\$81,308	\$81,308	\$81,308	\$92,045	\$10,737	13.21%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$92,045

Operating

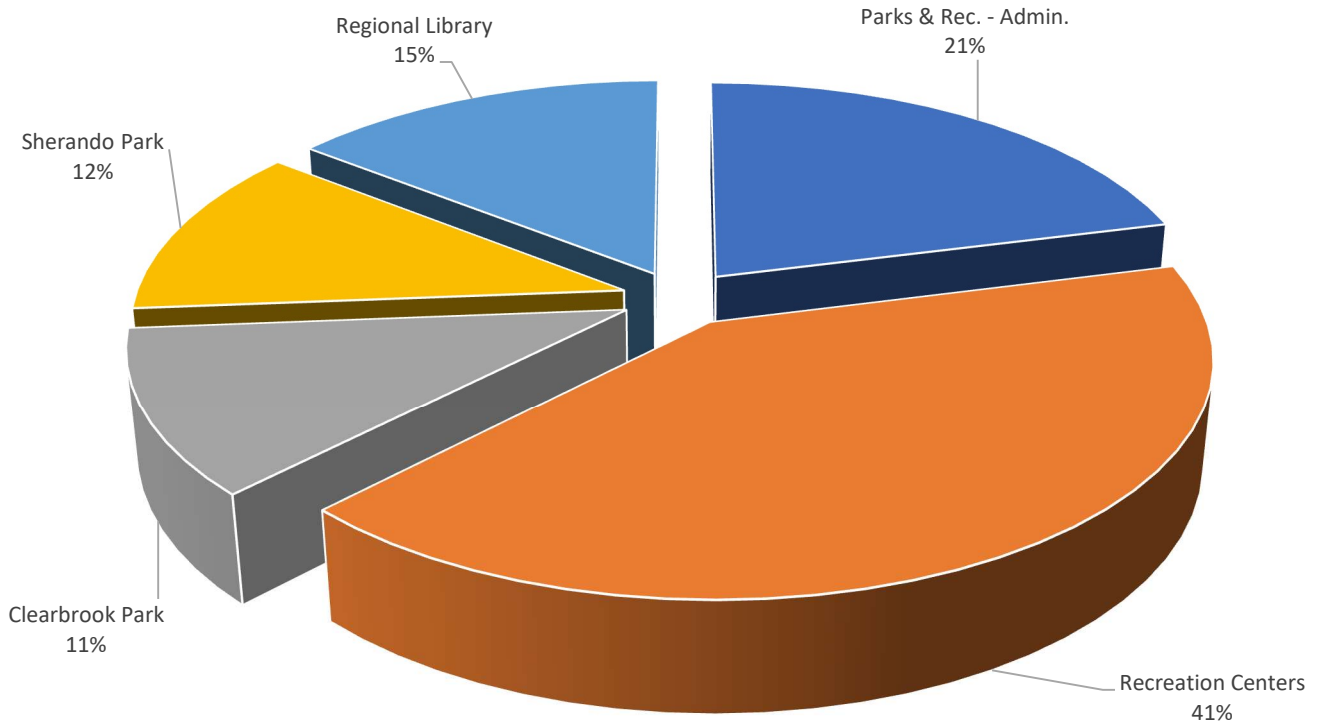
- Increase in County contribution after two years of budgeted level funding due to pandemic

Parks, Recreation & Cultural



Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural



	2021	2022	2023	Increase/Decrease	
	Actual	Budget	Adopted Budget	FY 2022 to FY 2023 Amount	%
Parks & Rec. - Administration	\$1,195,239	\$1,877,666	\$1,934,250	\$56,584	3.01%
Recreation Centers	1,985,150	3,322,426	3,795,000	472,574	14.22%
Clearbrook Park	871,219	945,970	1,047,015	101,045	10.68%
Sherando Park	974,425	869,200	1,085,968	216,768	24.94%
Regional Library	1,218,200	1,218,200	1,325,000	106,800	8.77%
TOTAL EXPENDITURES	\$6,244,233	\$8,233,462	\$9,187,233	\$953,771	11.58%

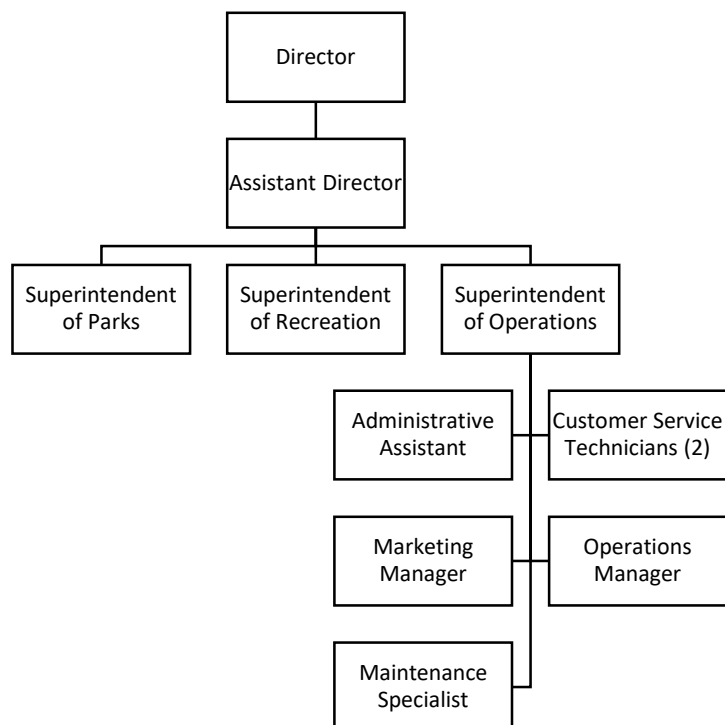
Parks and Recreation - Administration

Mission

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

What We Do

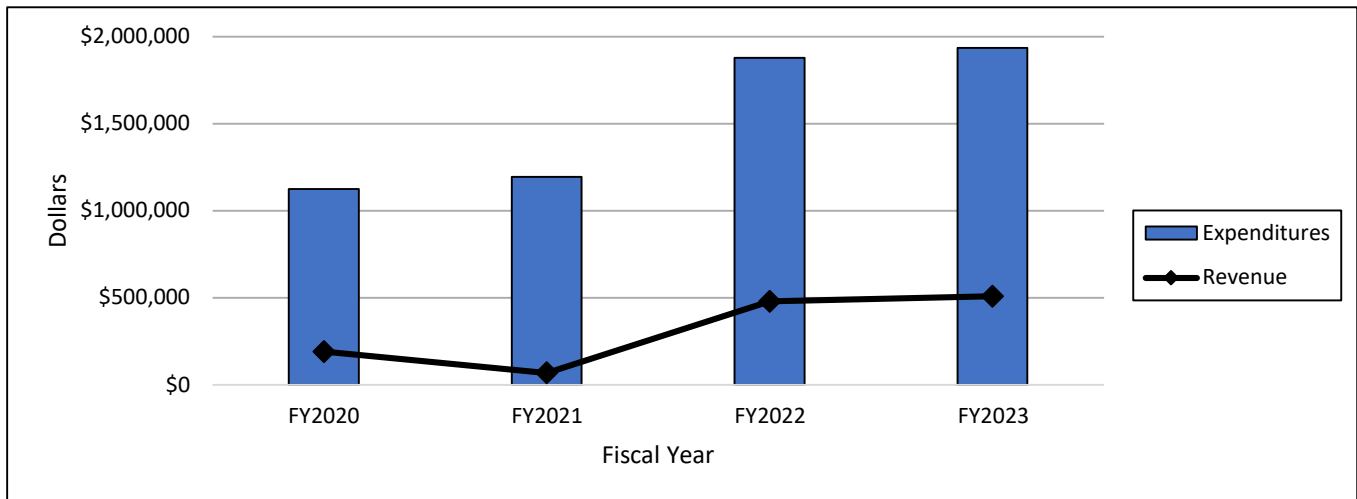
- The administrative portion of the Parks and Recreation budget provides for the leadership for 42 full-time and over 200 part-time employees which includes all trainings and staff certifications
- This division also provides direction for over 300 volunteers annually
- The administrative division oversees 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$836,251	\$1,012,036	\$1,062,110	\$1,085,691	\$23,581	2.22%
Operating	281,168	178,598	330,570	334,643	4,073	1.23%
Capital	7,468	4,605	484,986	513,916	28,930	5.97%
Total	1,124,887	1,195,239	1,877,666	1,934,250	56,584	3.01%
State/Federal	190,846	69,352	479,985	508,915	28,930	6.03%
Proffers	0	20,000	0	0	0	0.00%
Local Tax Funding	\$934,041	\$1,105,887	\$1,397,681	\$1,425,335	\$27,654	1.98%
Full-Time Positions	9	11	11	11	0	0.00%



FY2023 Total Budget \$1,934,250

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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 construction to begin.
- 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
# transactions using P-Card	2,200	2,295	2,300
Site Plan reviews by staff	9	15	18
Parks & Rec policy revisions	3	5	5
Donations received in \$	\$57,204	\$60,195	\$57,100
Number of volunteers	300	400	400
Miles of shared use trails	8.5	8.5	9.5
Miles of mountain bike trails	4.5	5.0	5.0



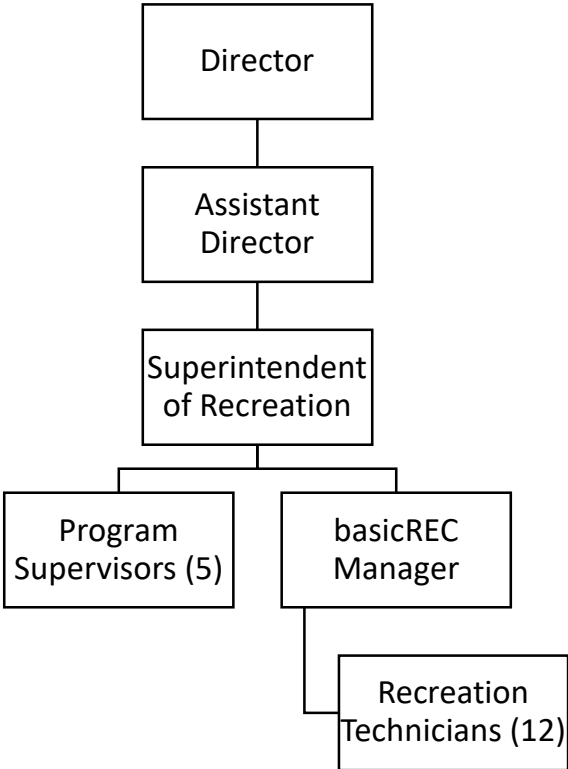
Cyclists at the 2021 CCAP Benefit Bike Tour

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

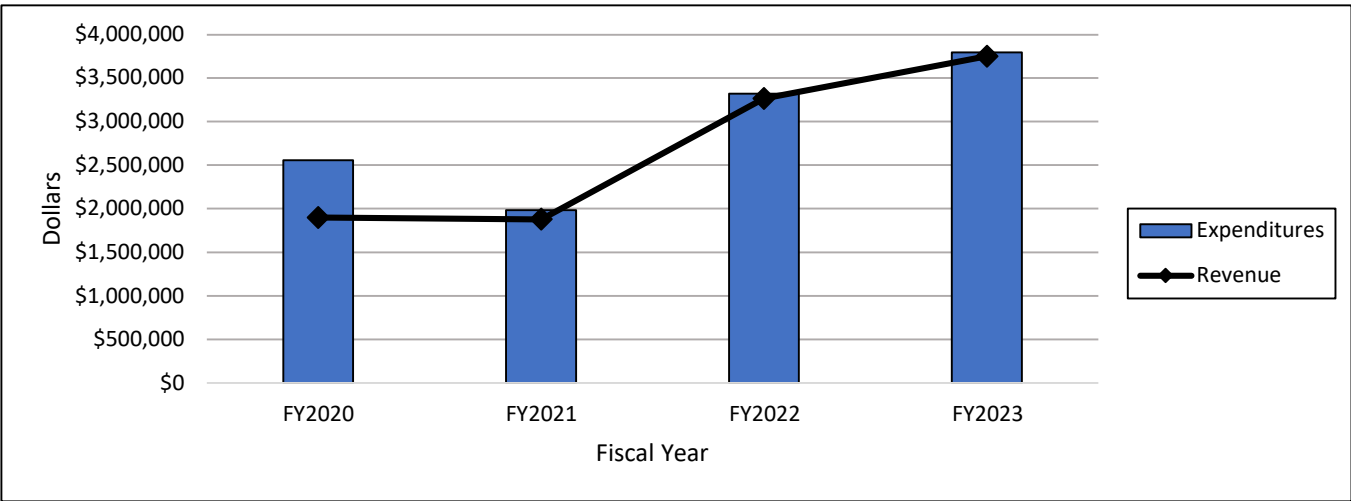
- This budget accounts for the operation of the Recreation Division which provides the before and after school recreation program at all twelve Frederick County elementary schools
- Provides the organization and oversight for multiple youth and adult sport leagues, the Youth Triathlon, Thanksgiving 5K, 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 4th 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$2,069,915	\$1,676,797	\$2,592,505	\$2,949,824	\$357,319	13.78%
Operating	458,425	308,353	729,921	845,176	115,255	15.79%
Capital	27,132	0	0	0	0	0.00%
Total	2,555,472	1,985,150	3,322,426	3,795,000	472,574	14.22%
Fees	1,897,898	1,879,723	3,265,500	3,751,360	485,860	14.88%
Local Tax Funding	\$657,574	\$105,427	\$56,926	\$43,640	-\$13,286	-23.34%
Full-Time Positions	19	18	18	18	0	0.00%



FY2023 Total Budget \$3,795,000

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- Increase in part-time help

Operating

- Increases in contractual services, recreational supplies, food supplies, and awards

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of programs offered	145	167	175
# of program participants	55,300	77,250	79,500
Average daily attendance at basicREC	325	715	750
Average daily attendance at Camp basicREC	281	440	400
# of large special events	9	12	15
# of Special Olympics registrations	0	330	0
# of e-mail blast contacts	23,973	15,000	15,000
# of Facebook fans	15,146	14,400	17,000
Winter Wonderland attendance	22,278	35,700	37,000



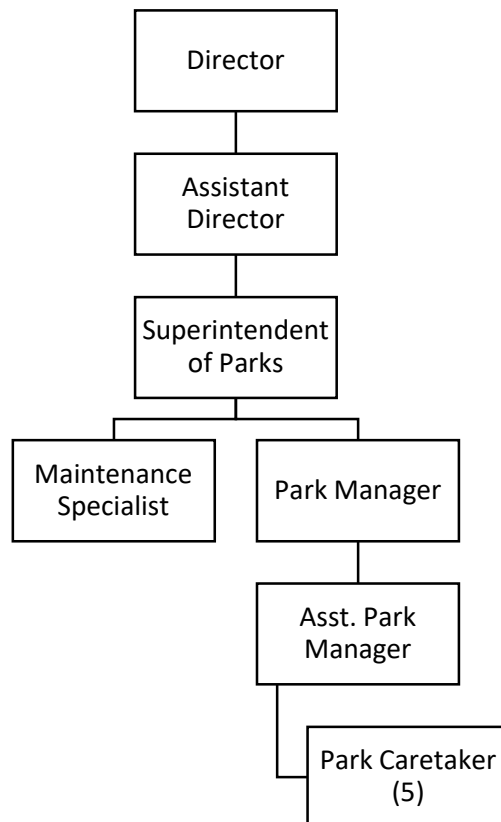
Walking in a Winter Wonderland at Clearbrook Park

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.

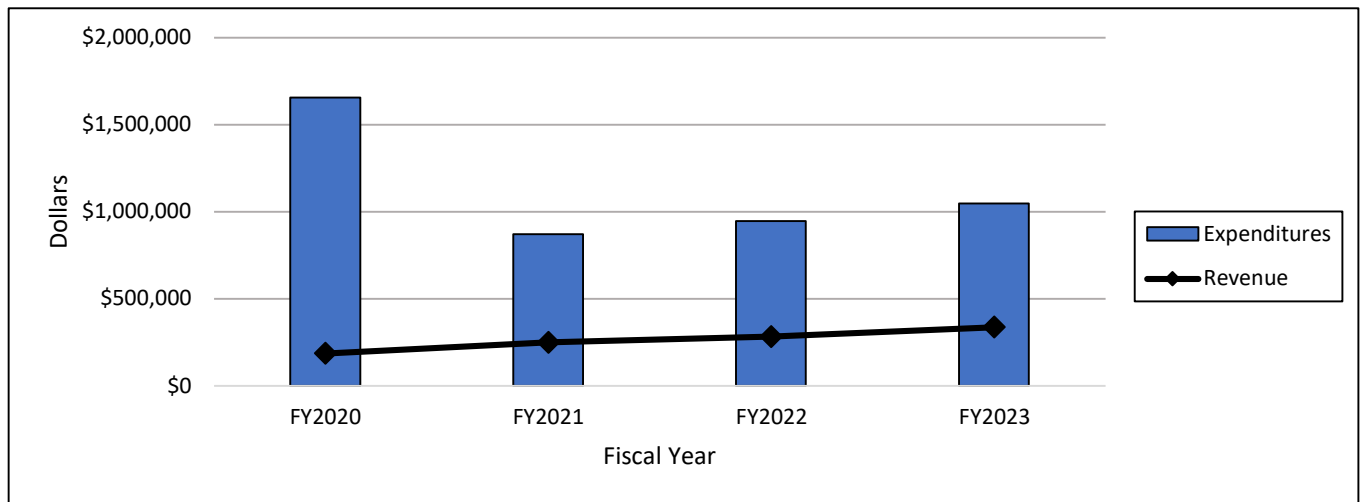
What We Do

- 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, Bright Futures, 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$526,658	\$529,514	\$627,251	\$660,016	\$32,765	5.22%
Operating	252,823	280,394	265,048	334,699	69,651	26.28%
Capital	875,527	61,311	53,671	52,300	-1,371	-2.55%
Total	1,655,008	871,219	945,970	1,047,015	101,045	10.68%
Fees	186,558	249,571	282,256	337,773	55,517	19.67%
Proffers	15,500	37,341	0	0	0	0.00%
Local Tax Funding	\$1,452,950	\$584,307	\$663,714	\$709,242	\$45,528	6.86%
Full-Time Positions	7	7	7	7	0	0.00%



FY2023 Total Budget \$1,047,015

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Increases in repairs and maintenance to buildings, grounds, and roads

Goals/Objectives

- Increase maintenance to all FCPS storm and water ponds.
- Install 2 to 3 Pickleball Courts utilizing proffer fund monies.
- Upgrade the entrance to the Winter Wonderland Light Show.
- Work towards installation of the Abrams Creek Trail Phase I

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of acres maintained	210.9	224.4	224.4
# of locations maintained	22	22	22
# of playgrounds maintained	6	6	6
# of athletic field preparations	490	490	575



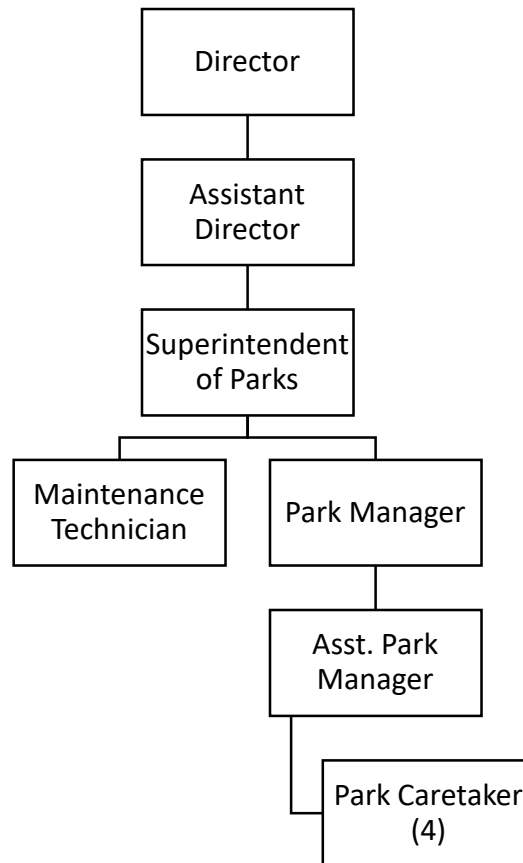
Outdoor exercise equipment was installed at Clearbrook Park in Spring 2021

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.

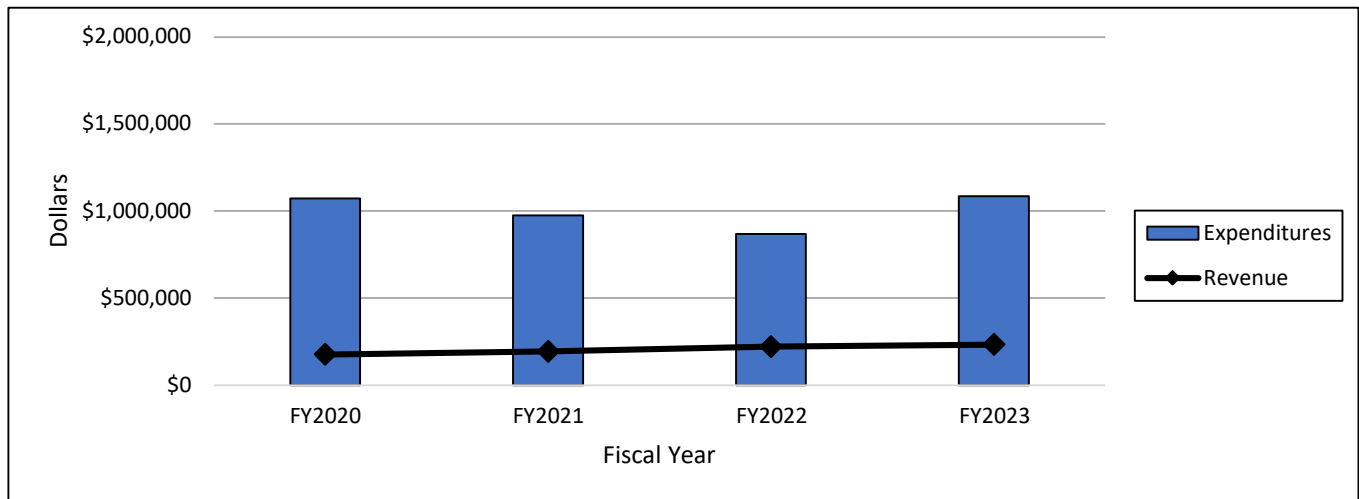
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$439,715	\$521,973	\$560,717	\$659,173	\$98,456	17.56%
Operating	239,687	262,601	266,048	384,195	118,147	44.41%
Capital	392,589	189,851	42,435	42,600	165	0.39%
Total	1,071,991	974,425	869,200	1,085,968	216,768	24.94%
Fees	177,066	194,095	221,679	233,691	12,012	5.42%
Proffers	158,882	65,807	0	0	0	0.00%
Local Tax Funding	\$736,043	\$714,523	\$647,521	\$852,277	\$204,756	31.62%
Full-Time Positions	6	6	6	7	1	16.67%



FY2023 Total Budget \$1,085,968

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- New Park Maintenance Technician position approved for FY2023

Operating

- Increases in repairs and maintenance to buildings and grounds and other operating supplies

Goals/Objectives

- Conduct improvements to the disc golf course.
- Continue development of Sherando Park mountain bike trails.
- Conduct improvements to the maintenance compound.

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of acres maintained	513.6	513.6	513.6
# of locations maintained	17	17	17
# of playgrounds maintained	4	4	4
# of athletic field preparations	625	625	675



Sherando Park Soccer Fields – Stephens City, VA

Mission

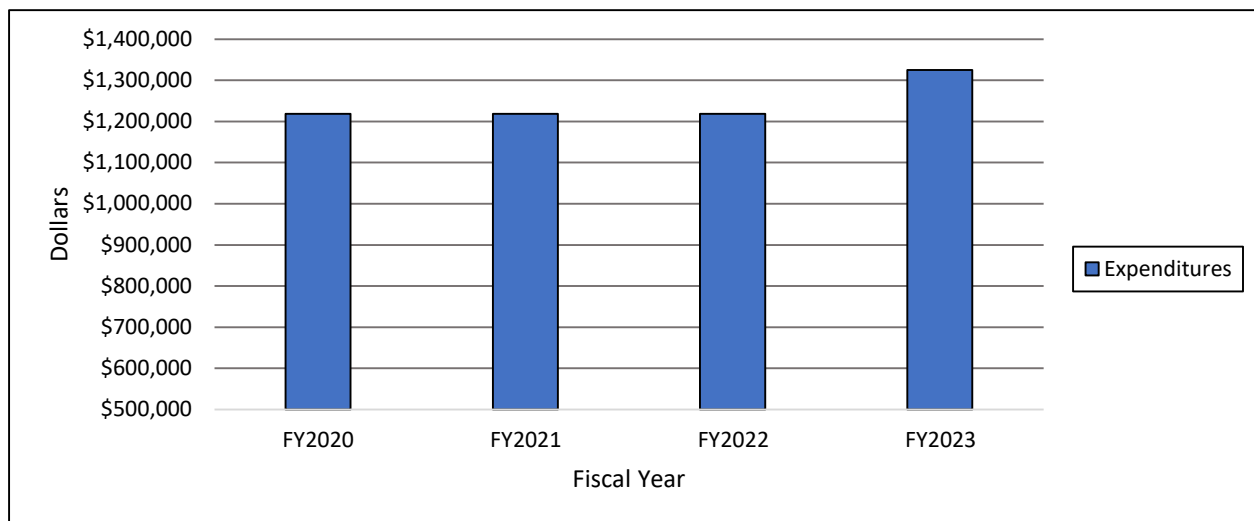
Handley Regional Library system provides outstanding information, resources, programs, and services to enrich our diverse community.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$1,218,200	\$1,218,200	\$1,218,200	\$1,325,000	\$106,800	8.77%
Local Tax Funding	\$1,218,200	\$1,218,200	\$1,218,200	\$1,325,000	\$106,800	8.77%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$1,325,000

Operating

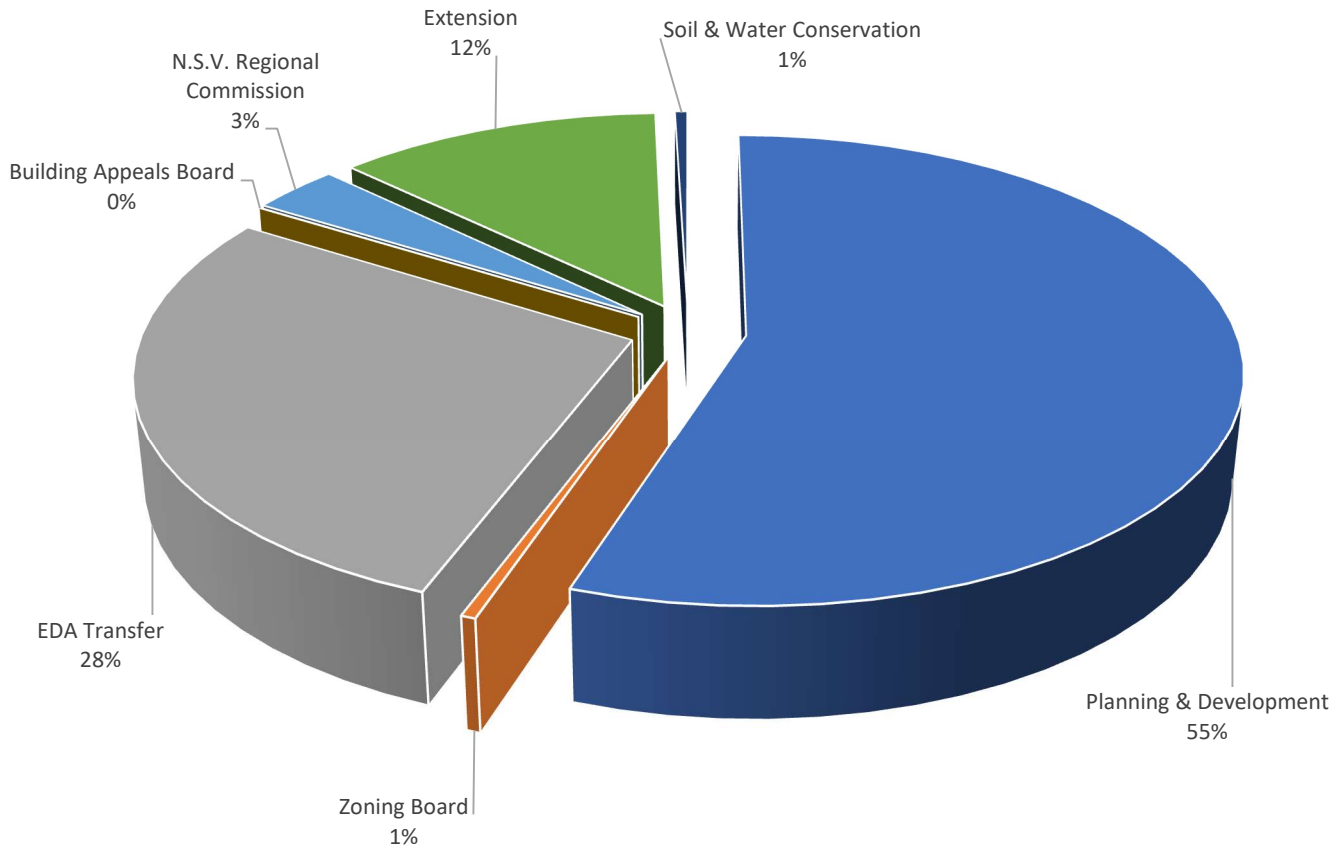
- Increase in County contribution after two years of budgeted level funding due to pandemic

Community Development



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

Community Development



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023 Amount	%
Planning & Development	\$1,189,349	\$1,255,380	\$1,354,438	\$99,058	7.89%
EDA Transfer	614,301	621,876	688,409	66,533	10.70%
Zoning Board	6,937	7,821	10,321	2,500	31.97%
Building Appeals Board	77	561	561	0	0.00%
N.S.V. Regional Commission	74,348	74,348	81,885	7,537	10.14%
Soil & Water Conservation	11,250	11,250	11,500	250	2.22%
Extension	265,304	288,927	303,477	14,550	5.04%
TOTAL EXPENDITURES	\$2,161,566	\$2,260,163	\$2,450,591	\$190,428	8.43%

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

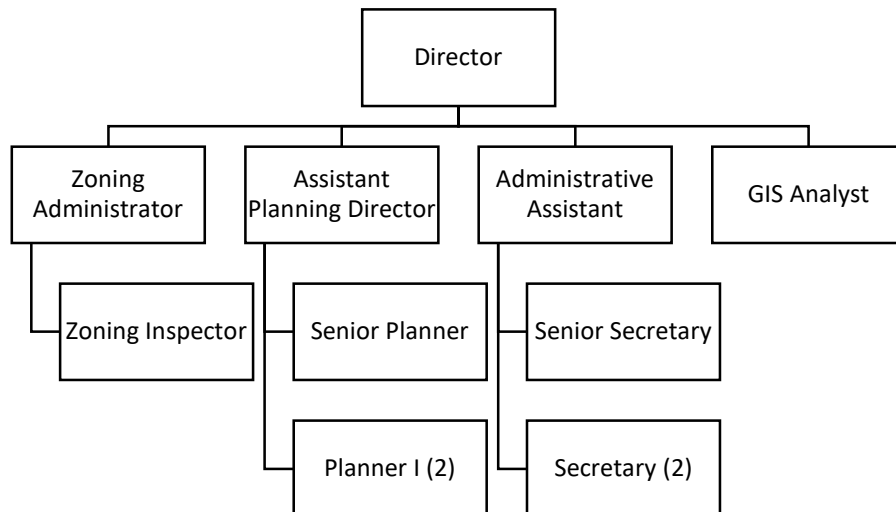
- Comprehensive policy planning
- Transportation planning
- Historic preservation
- Land use planning
- Agricultural and conservation planning
- Capital improvements planning

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

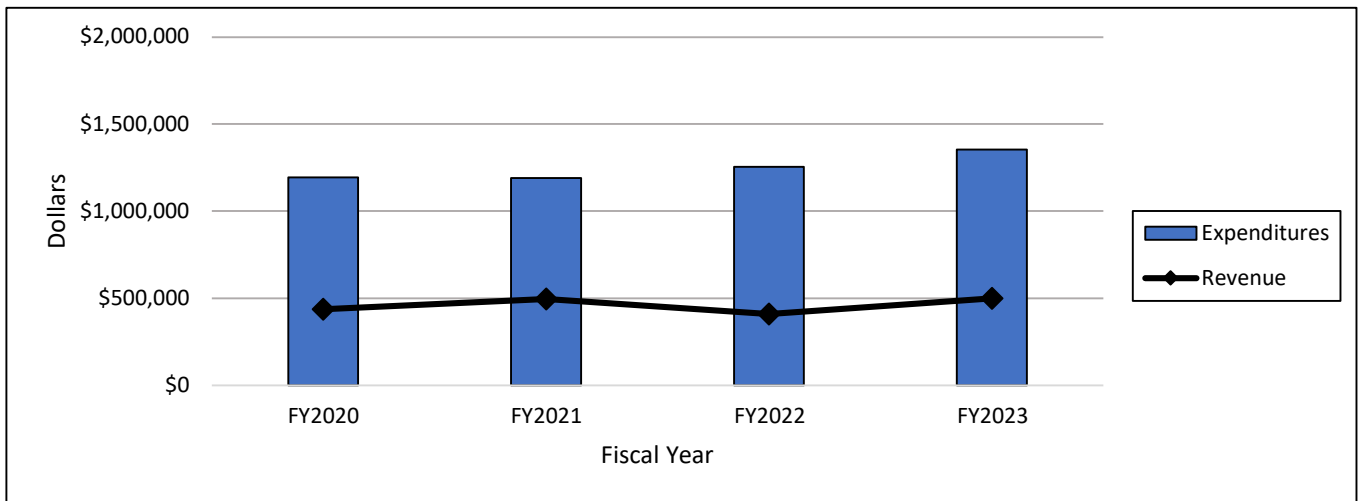
Daily Administrative Activities

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,147,136	\$1,138,525	\$1,175,085	\$1,293,093	\$118,008	10.04%
Operating	46,354	50,824	80,295	61,345	-18,950	-23.60%
Capital	0	0	0	0	0	0.00%
Total	1,193,490	1,189,349	1,255,380	1,354,438	99,058	7.89%
Fees	437,194	494,664	410,000	500,000	90,000	21.95%
Local Tax Funding	\$756,296	\$694,685	\$845,380	\$854,438	\$9,058	1.07%
Full-Time Positions	11	11	11	12	1	9.09%



FY2023 Total Budget \$1,354,438

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- New Planner I position approved for FY2023

Operating

- Reductions in budgeted expenses for professional services, postage and telephone, and other operating supplies

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of rezoning applications reviewed	4	5	5
# of master development plans reviewed	7	5	10
# of site development plans reviewed	30	45	50
# of conditional use permits and variances	10	10	25
# of subdivision plans reviewed	4	4	4
# of lots platted	110	150	150
# of zoning violations	136	120	150
# of Planning Commission meetings held and supported	18	24	24



Crossover Boulevard at project completion September 2021.
\$22 million Dollar Public Private Partnership.

Mission

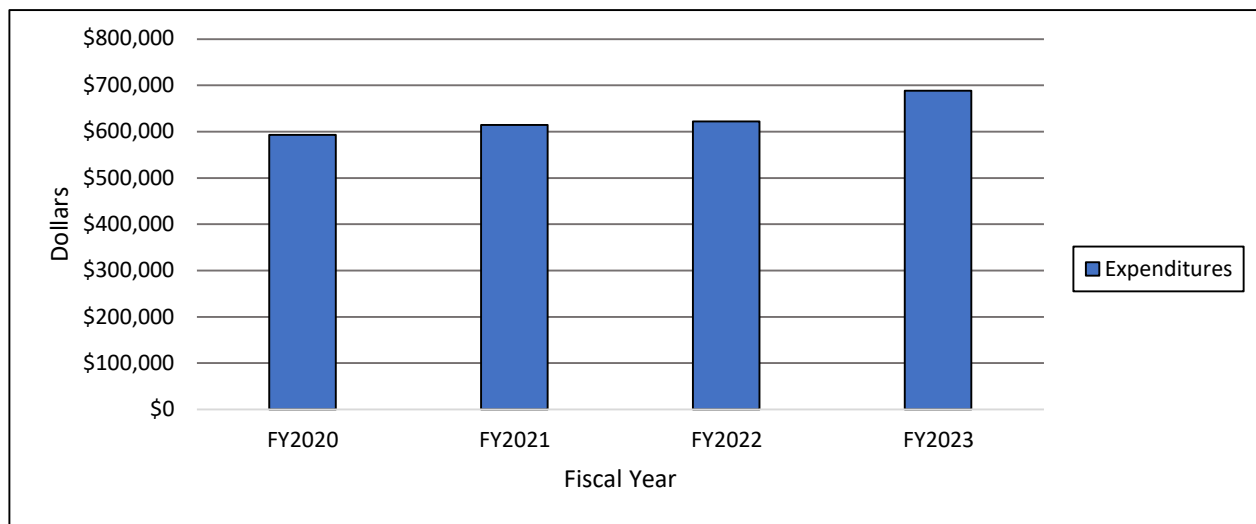
The EDA’s mission is to create a diverse and strong business base. To assist with this, the EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County.

What We Do

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

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$593,057	\$614,301	\$621,876	\$688,409	\$66,533	10.70%
Local Tax Funding	\$593,057	\$614,301	\$621,876	\$688,409	\$66,533	10.70%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$688,409

Operating

- Increase in County support of the Economic Development Authority

Mission

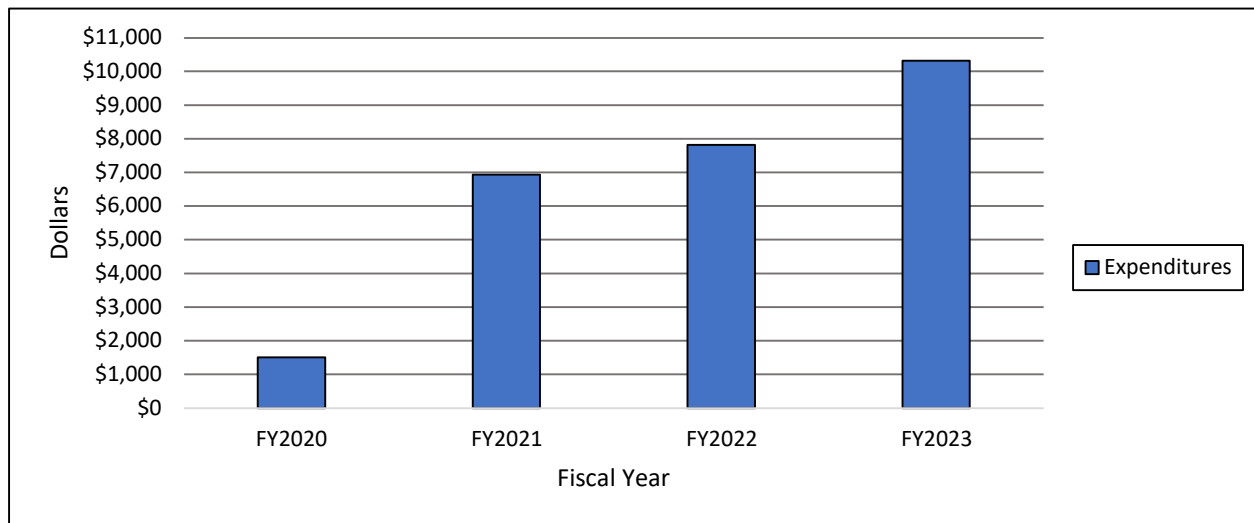
To hear appeals from citizens relevant to zoning matters as established by the zoning ordinances of the County Code and interpreted by the Zoning Administrator.

What We Do

- The Board of Zoning Appeals (BZA) 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 and variances
- BZA Appeal: “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”
- Variance: “a reasonable deviation from those provisions regulating the shape, size, or area of a lot or parcel of land or the size, height, area, bulk, or location of a building or structure when the strict application of the ordinance would unreasonably restrict the utilization of the property”
- This Board is staff supported by the Planning & Development Department

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$531	\$2,565	\$4,521	\$4,521	\$0	0.00%
Operating	974	4,372	3,300	5,800	2,500	75.76%
Local Tax Funding	\$1,505	\$6,937	\$7,821	\$10,321	\$2,500	31.97%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$10,321

Operating

- Increase in budgeted advertising expenses

Mission

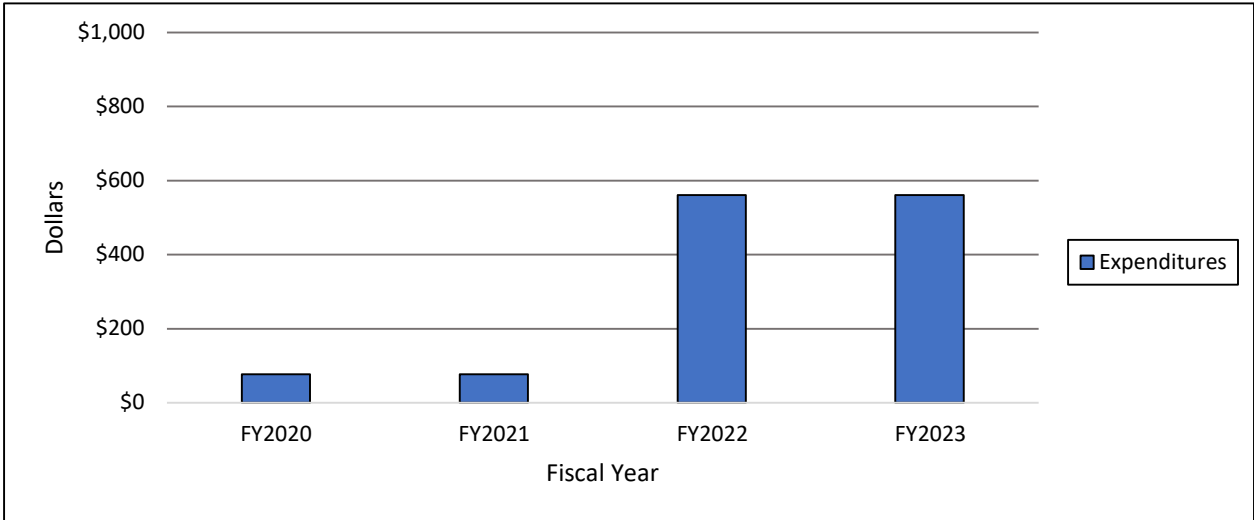
Render fair and competent decisions regarding application of the Virginia Uniform Statewide Building Code.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$77	\$77	\$161	\$161	\$0	0.00%
Operating	0	0	400	400	0	0.00%
Local Tax Funding	\$77	\$77	\$561	\$561	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$561
 No Notable Changes

Northern Shenandoah Valley Regional Commission

Mission

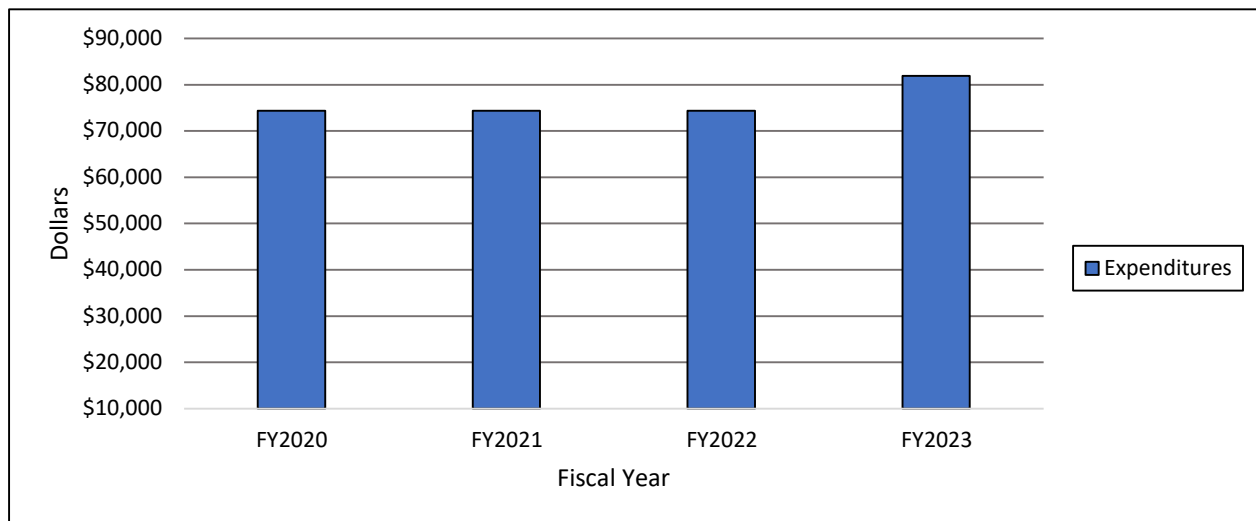
The NSVRC exists to bring the participating local governments together to pursue common goals, work together on regional issues, and find efficiencies through collaboration.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY 23	
Costs						
Operating	\$74,348	\$74,348	\$74,348	\$81,885	\$7,537	10.14%
Local Tax Funding	\$74,348	\$74,348	\$74,348	\$81,885	\$7,537	10.14%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$81,885

Operating

- Increase in County contribution after two years of level funding due to pandemic

Soil and Water Conservation District

Mission

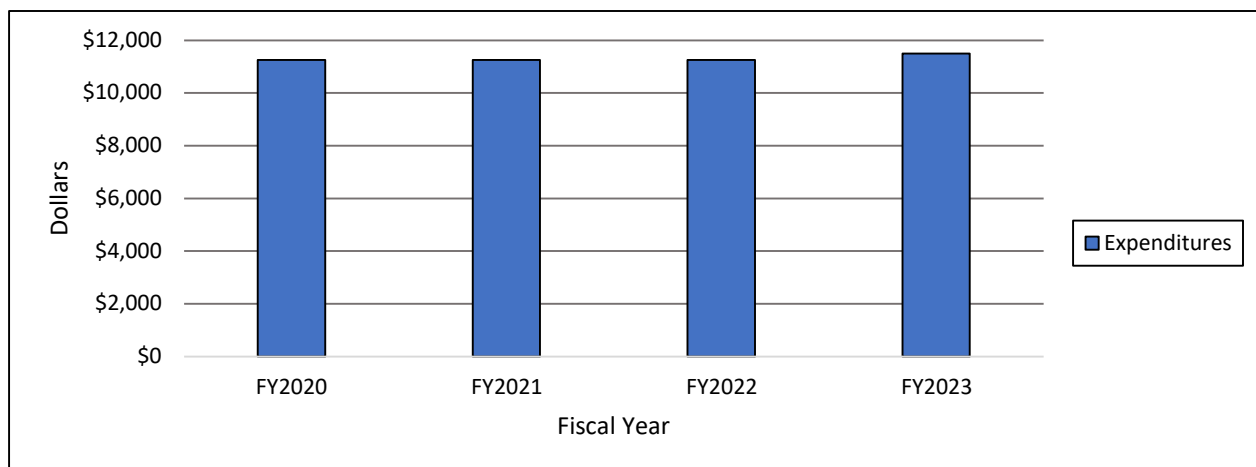
To conserve, protect, and enhance the quality of our region’s soil and water.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$11,250	\$11,250	\$11,250	\$11,500	\$250	2.22%
Local Tax Funding	\$11,250	\$11,250	\$11,250	\$11,500	\$250	2.22%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$11,500

Operating

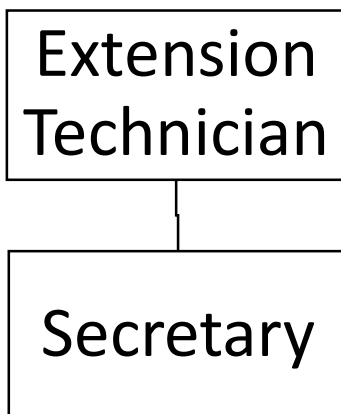
- Increase in County contribution after two years of level funding due to pandemic

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.

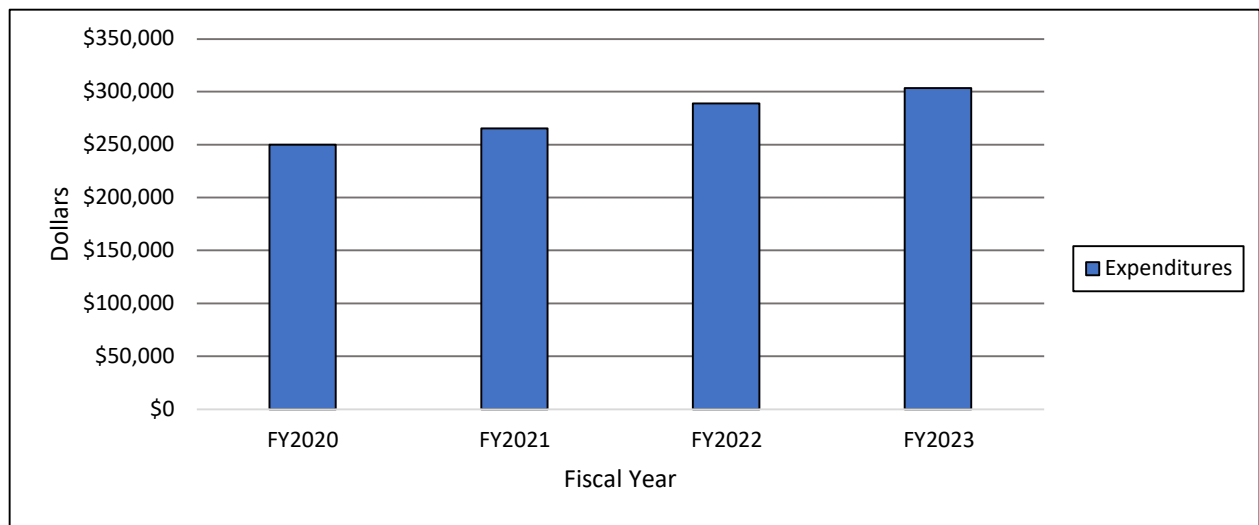
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$161,508	\$159,995	\$159,903	\$168,824	\$8,921	5.58%
Operating	86,737	103,473	127,094	132,353	5,259	4.14%
Capital/Leases	1,788	1,836	1,930	2,300	370	19.17%
Local Tax Funding	\$250,033	\$265,304	\$288,927	\$303,477	\$14,550	5.04%
Full-Time Positions	2	2	2	2	0	0.00%



FY2023 Total Budget \$303,477

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2022
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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	CY2021 Actual	CY2022 Budget	CY2023 Plan
# of youth enrolled in 4-H*	1,939	2,000	2,050
# of face-to-face youth educational contacts*	3,776	6,900	5,000
# of face-to-face adult educational contacts*	22,433	11,250	11,500
# of virtual educational contacts*	1,562,546	1,150,000	1,250,000
# of youth and adults certified, recertified, or credentialed for workforce professional development and through workplace readiness programs*	920	1,000	1,000
# of volunteers and value of volunteer time contributed*	645/\$819,016	800/\$775,000	700/\$800,000
*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 and school debt. 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

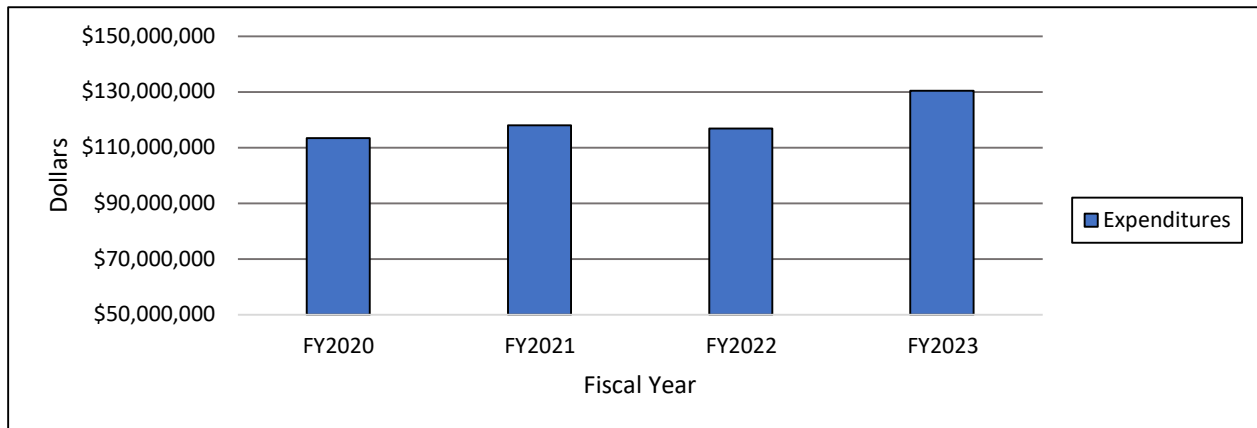
- Transfer to the School Operating Fund
- Transfer to the School Debt Service Fund
- Transfer to County Transportation Fund

Non-Departmental

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

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$113,375,687	\$118,052,553	\$116,859,347	\$130,474,662	\$13,615,315	11.65%
Local Tax Funding	\$113,375,687	\$118,052,553	\$116,859,347	\$130,474,662	\$13,615,315	11.65%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$130,474,662

Operating

- Increase to County contribution to School Operating Fund
- Funding included for five percent average merit/COLA for General Fund employees
- Funding included for implementation of compensation study for General Fund employees
- Funding included for transfer to Transportation Fund

Other Funds



Northwestern Regional Adult Detention Center
Winchester, Virginia
Established 1989

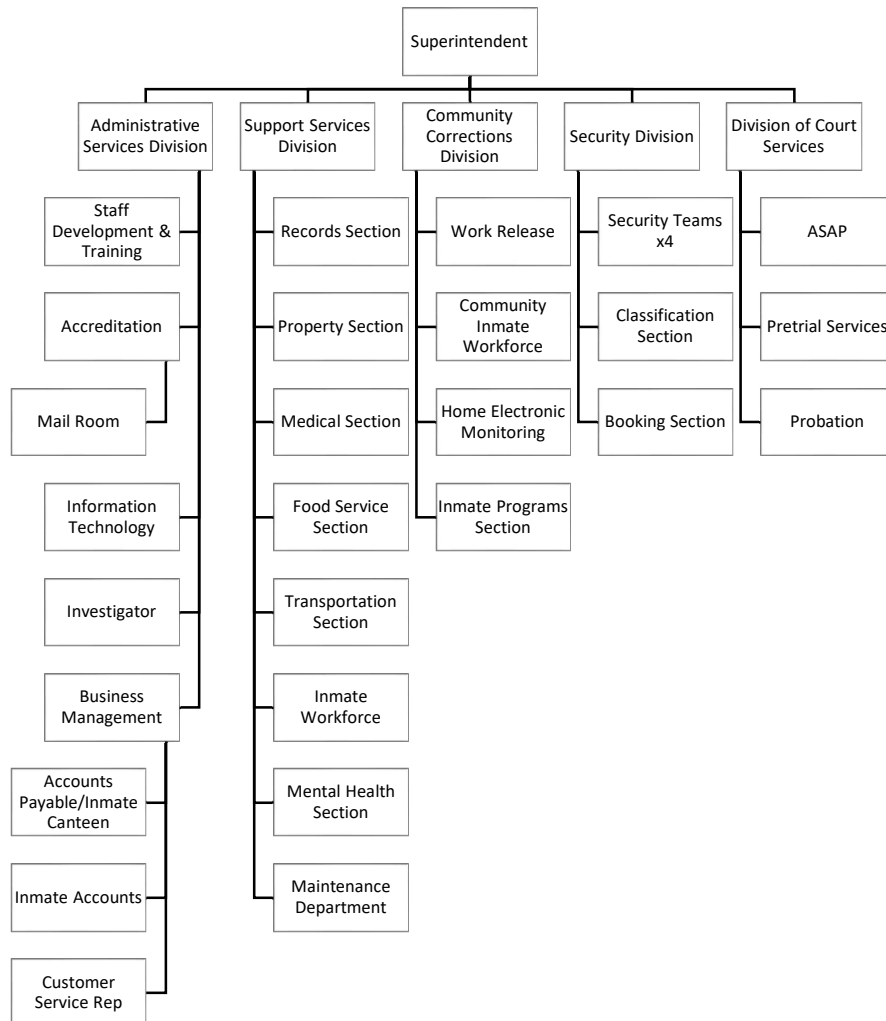
Northwestern Regional Adult Detention Center Fund

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

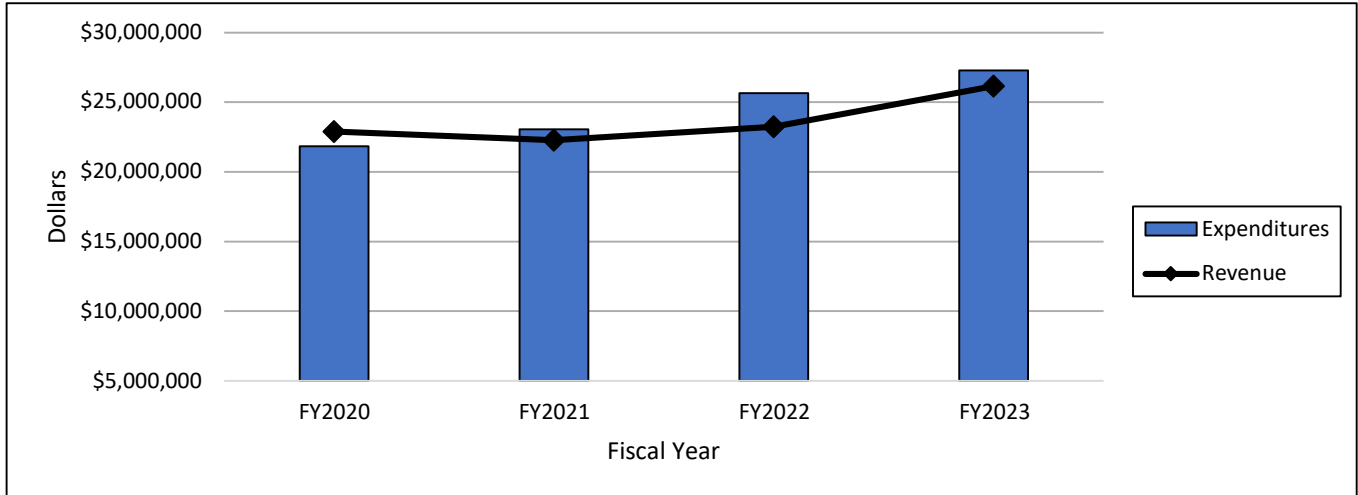
- The Detention Center is an 900-bed, medium security, direct supervision facility located in the City of Winchester
- The Detention Center, organized in 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester
- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$15,882,346	\$16,326,727	\$18,466,793	\$19,851,097	\$1,384,304	7.50%
Operating	5,767,802	6,698,457	7,118,171	7,378,093	259,922	3.65%
Capital/Leases	182,303	27,425	58,300	62,157	3,857	6.62%
Total	21,832,451	23,052,609	25,643,264	27,291,347	1,648,083	6.43%
Fees	2,603,306	1,115,816	1,263,654	1,205,463	-58,191	-4.61%
State/Federal	7,657,926	7,935,898	8,311,076	8,595,886	284,810	3.43%
Other Locality Contributions	7,572,537	7,706,061	7,883,470	9,100,845	1,217,375	15.44%
Local Reserves	0	773,876	2,396,196	1,130,400	-1,265,796	-52.83%
Local Tax Funding	\$5,071,538	\$5,520,958	\$5,788,868	\$7,258,753	\$1,469,885	25.39%
Full-Time Positions	199	196	213	213	0	0.00%



FY2023 Total Budget \$27,291,347

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

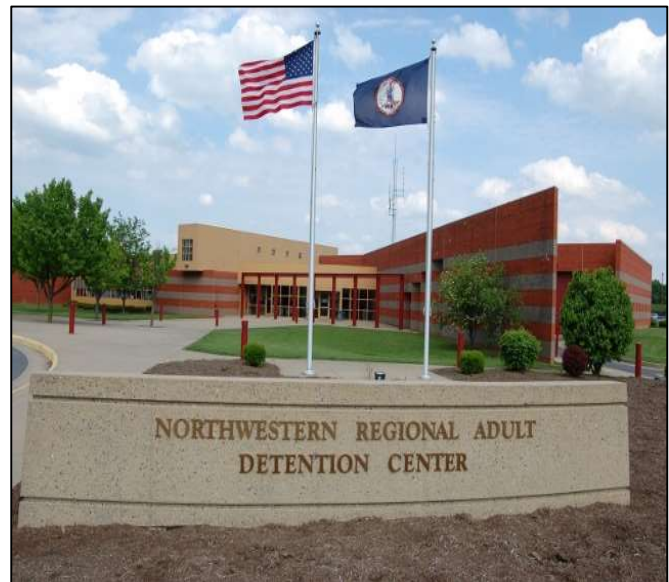
- Increase in budgeted expenses for professional health services, water and sewer services, and food supplies

Northwestern Regional Adult Detention Center Fund

Goals/Objectives

- Develop a Servant Leadership class program for supervisors.
- Develop a plan for installing a greenhouse to compliment the garden and propagation house for the CIWF programs.
- Acquire a mail scanner that will detect various substances without opening the mail.
- Strengthen partnership with Northwestern Community Services Board to ensure continuity of care for inmates after release.
- Replace the facility network switches and improve backup solutions on data servers.
- Upgrade the virtual server environment.
- Develop a MAT program (Medication Assisted Treatment).
- Develop a partnership with Sinclair Health Clinic for re-entry services.
- Remodel the medical department to accommodate medical supply storage, security of workstations, and a second exam room.

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of acts of institutional violence	67	49	61
Average weekly cost to feed inmates	\$20,744	\$20,196	\$24,221
# of inmate/inmate assaults	52	38	47
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases referred (Probation Program)	265	450	300
Community service hours performed (Probation Program)	8,990	11,007	10,000
Court costs paid (Probation Program)	\$58,271	\$72,012	\$60,000
Restitution paid (Probation Program)	\$2,432	\$8,000	\$5,000
Client supervision days (Probation Program)	88,179	139,977	100,000



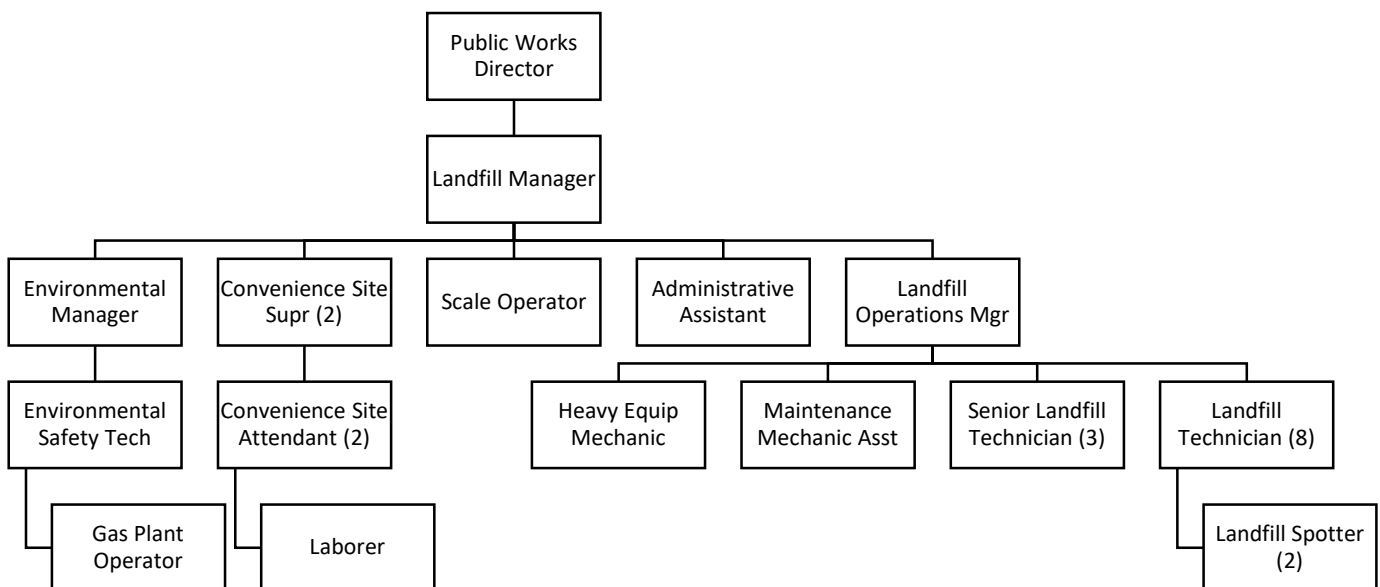
Northwestern Regional Adult Detention Center sits on a 33-acre parcel consisting of three buildings: the Main Facility, the Security Annex, and the Community Corrections facility

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.

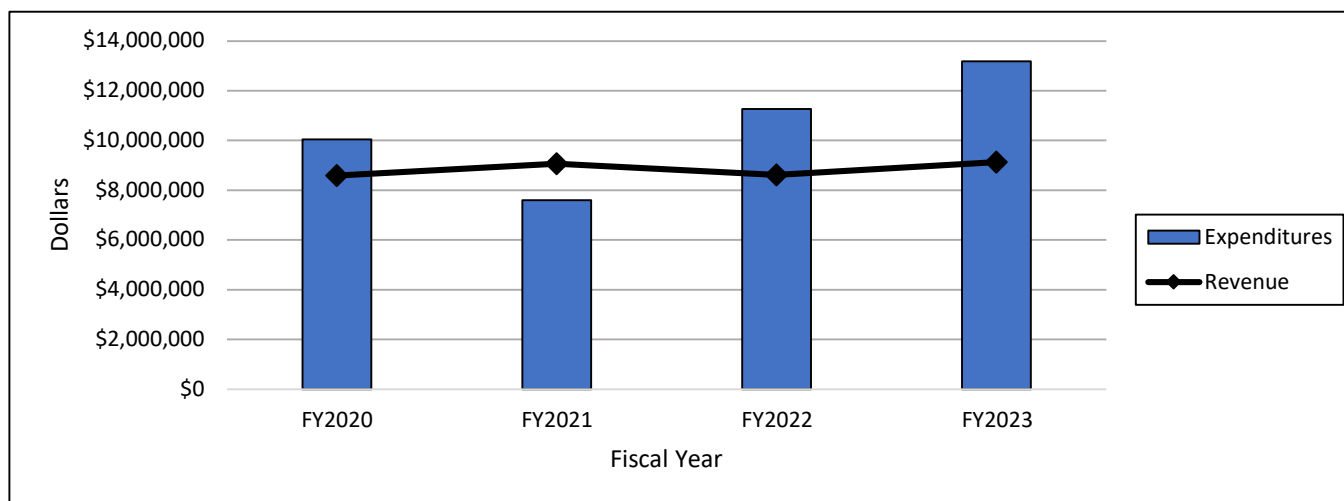
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$2,155,525	\$2,169,902	\$2,387,390	\$2,531,965	\$144,575	6.05%
Operating	3,148,509	2,640,462	3,581,270	5,652,530	2,071,260	57.84%
Capital/Leases	4,734,359	2,780,842	5,295,000	4,995,000	-300,000	-5.67%
Total	10,038,393	7,591,206	11,263,660	13,179,495	1,915,835	17.01%
Fees	8,588,631	9,059,534	8,607,647	9,127,512	519,865	6.04%
Local Reserves	1,449,762	0	2,656,013	4,051,983	1,395,970	52.56%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	28	28	28	28	0	0.00%



FY2023 Total Budget \$13,179,495

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Budgeted increases due to Wetlands Bank credits required for CDD cell construction and generator parts replacement

Capital

- Capital projects/purchases planned for FY 2023

Replacement MSW 963 Track Loader	\$435,000
Replacement CDD 963 Track Loader	\$435,000
Stormwater Diversion Cut	\$3,500,000
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.
- Begin process of expanding CDD landfill by construction of a large stormwater diversion channel.
- Modify the leachate system to better manage collection, treatment, and disposal.
- Maintain the landfill gas collection system as needed to maximize collection efficiency.
- Utilize GPS systems to maximize waste placement in landfill cells.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.
- Expand wireless communications to remote areas of landfill site.

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
Tons of waste weighted and disposed	228,990	185,000	195,000
Megawatt/hours of power generated from Gas to Energy Plant	14,284	12,571	12,571
Gallons of pretreated leachate collected and discharged	21,326,000	25,000,000	25,000,000
Tons of scrap metal recycled	1,521	1,400	1,400
Tons of household hazardous waste collected	54	100	100
Tons of tires processed to rubber chips	2,000	2,500	2,500
Tons of yard waste processed to mulch	9,587	9,000	9,000



Contractor is nearing final completion of MSW Cell 3A, an eleven acre area that is being prepared for future placement of solid waste. This photo shows a dozer placing the one foot layer of leachate collection stone in the bottom of the new cell.

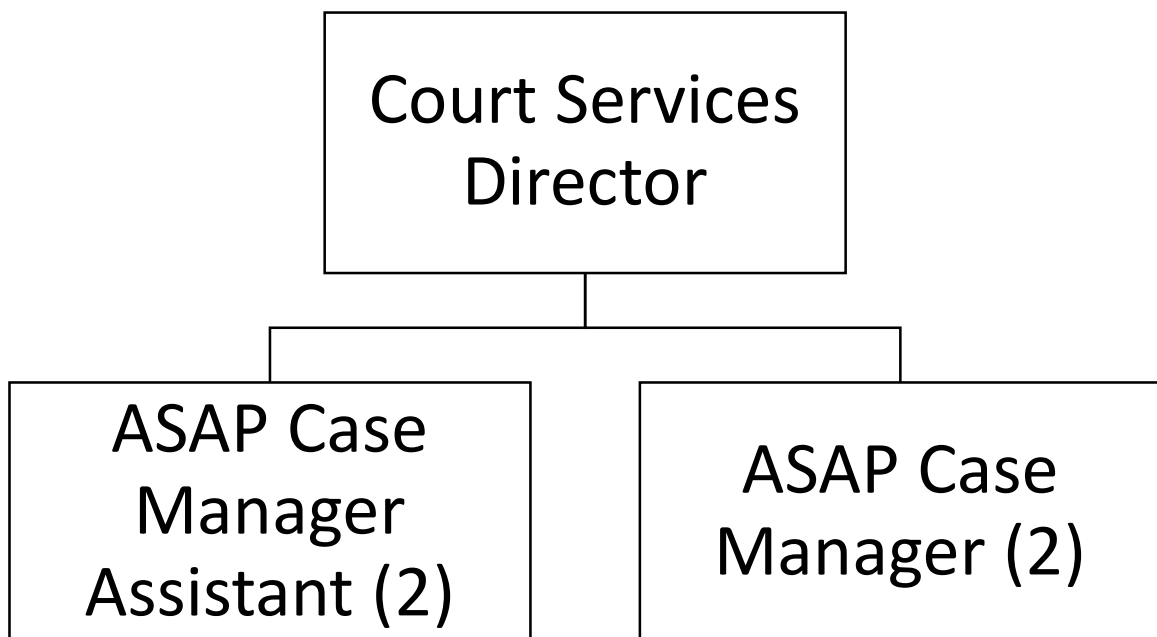
Court Services/Old Dominion Alcohol Safety Action Program Fund

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

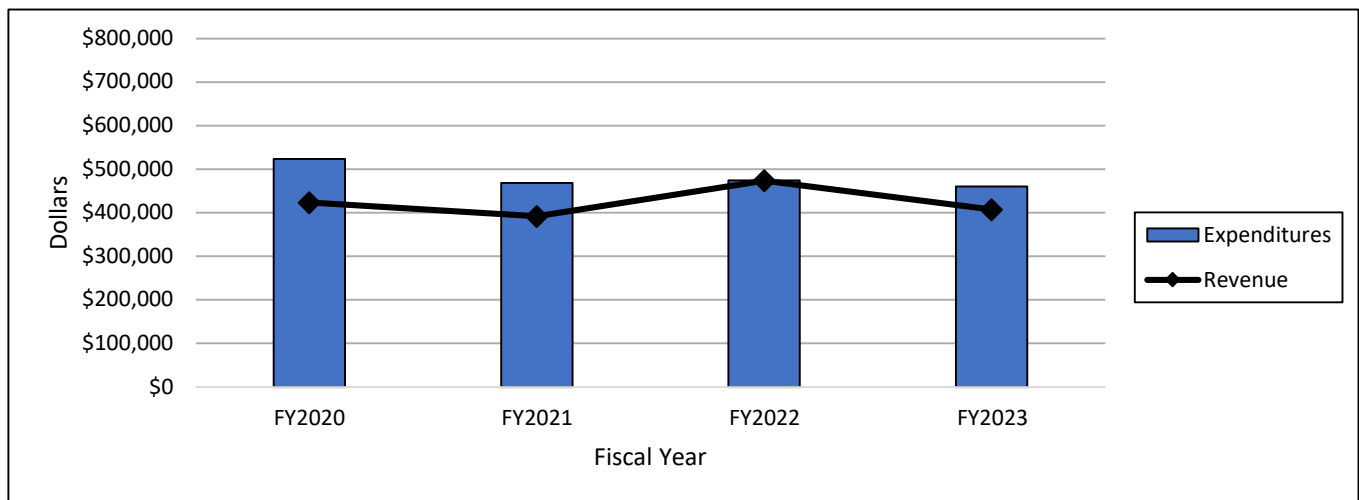
- The Old Dominion Alcohol Safety Action Program (ASAP) provides evaluation, probation, and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia
- The program has been funded entirely by user fees for over 30 years
- The Commission on Virginia Alcohol 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, driving under the influence of drugs, and young offenders (those under the age of 21 who illegally possess or consume alcohol)
- Old Dominion ASAP attempts to reduce the threat to transportation safety by providing Driving Suspended Intervention and Habitual Offender/Felony DUI Reinstatement Evaluation
- To help improve and promote safe driving practices, Old Dominion ASAP has partnered with National Safety Council and offers on-line state approved driver improvement classes



Court Services/Old Dominion Alcohol Safety Action Program Fund

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$445,268	\$418,335	\$395,109	\$419,634	\$24,525	6.21%
Operating	62,048	47,706	76,026	37,714	-38,312	-50.39%
Capital/Leases	15,740	2,356	2,800	2,900	100	3.57%
Total	523,056	468,397	473,935	460,248	-13,687	-2.89%
Fees	423,097	392,145	473,935	407,330	-66,605	-14.05%
Local Reserves	99,959	76,252	0	52,918	52,918	100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	6	6	5	5	0	0.00%



FY2023 Total Budget \$460,248

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Reduction in budgeted expenses due to decrease in caseloads

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.
- Set up Wi-Fi equipment to improve classroom instruction.
- Use Set-Off Debt through the Department of Taxation.

Service Levels	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of DUI Referrals	839	860	828
# of Reckless Driving Referrals (DUI Reduced)	65	80	65
# of Young Offender Referrals	3	20	3
# of First Offender Drug Program Referrals	3	50	0
# of Habitual Offender Evaluations	53	60	42
# of Ignition Interlock Monitoring Cases	56	35	58
# of Habitual Offender Restoration Monitoring	16	25	10
# of Community Service Referrals	6	5	5
# of Court Ordered Drug Screens	1	1	1
# of Intervention Interviews Conducted	153	75	50



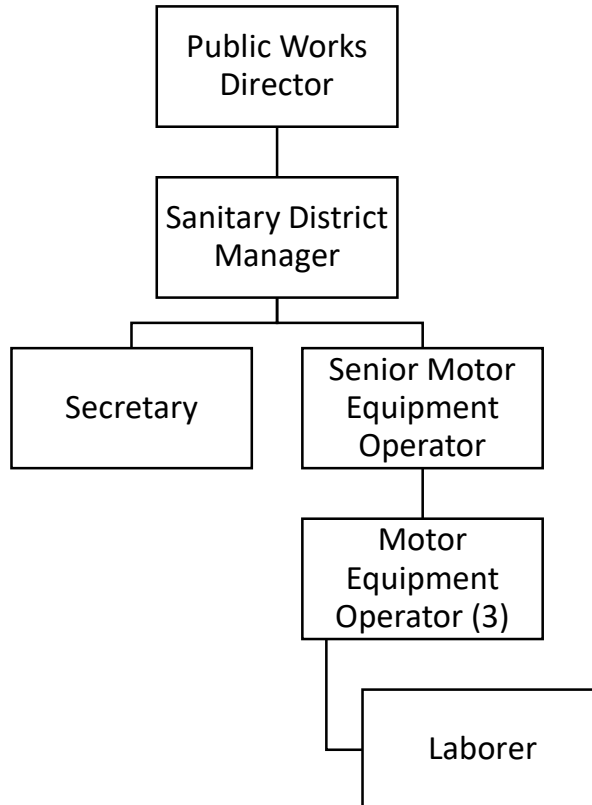
Court Services/Old Dominion Alcohol Safety Action Program is located on Smithfield Avenue in Winchester, VA

Mission

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

What We Do

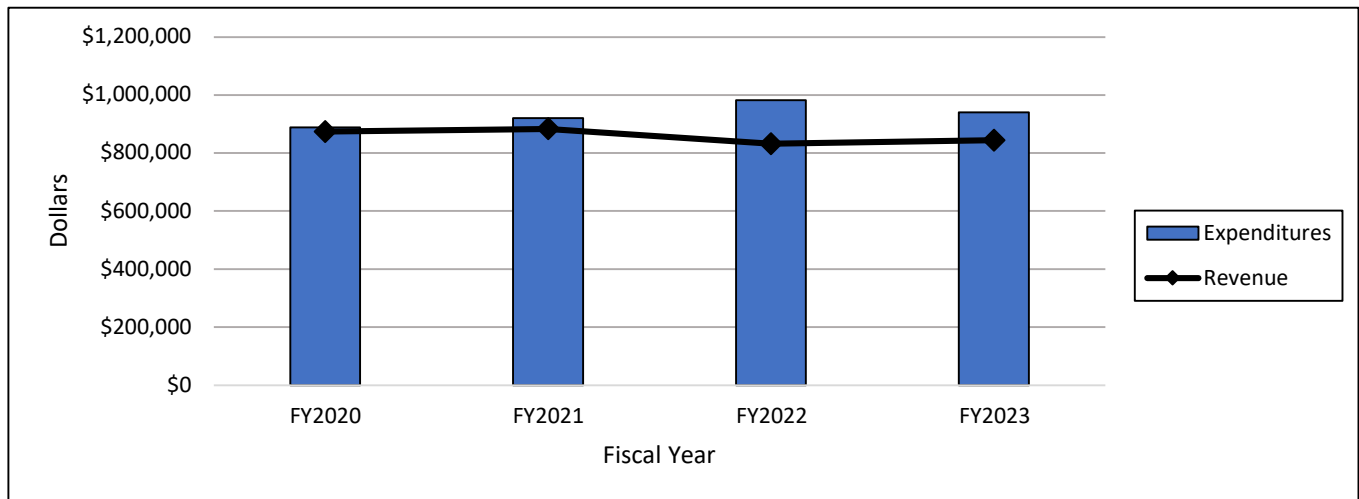
- The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors
- By designating this area as a Sanitary District, the County can levy additional taxes on the residents and/or landowners
- The Manager of the SSD is hired by and works for the Board of Supervisors
- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$467,696	\$434,510	\$516,897	\$558,531	\$41,634	8.05%
Operating	349,244	485,972	464,871	381,351	-83,520	-17.97%
Capital/Leases	71,000	0	0	0	0	0.00%
Total	887,940	920,482	981,768	939,882	-41,886	-4.27%
Fees	873,993	883,601	832,520	844,400	11,880	1.43%
Local Reserves	13,947	36,881	149,248	95,482	-53,766	-36.02%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	7	7	7	7	0	0.00%



FY2023 Total Budget \$939,882

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

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 22 miles of roadway. The staff upgraded 19 miles of ditches and shoulders on the roadways. Carroll Construction tarred and chipped 5.24 miles of trails throughout Shawneeland.
- Staff has placed 912.07 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.
- Staff upgraded Geronimo and Red Fox Trails by grader patching, widening the shoulders, and adding shoulder stone. Two cross pipes on Geronimo Trail were also replaced and upgraded



Leak emerging from the ground



Point where the leak is measured



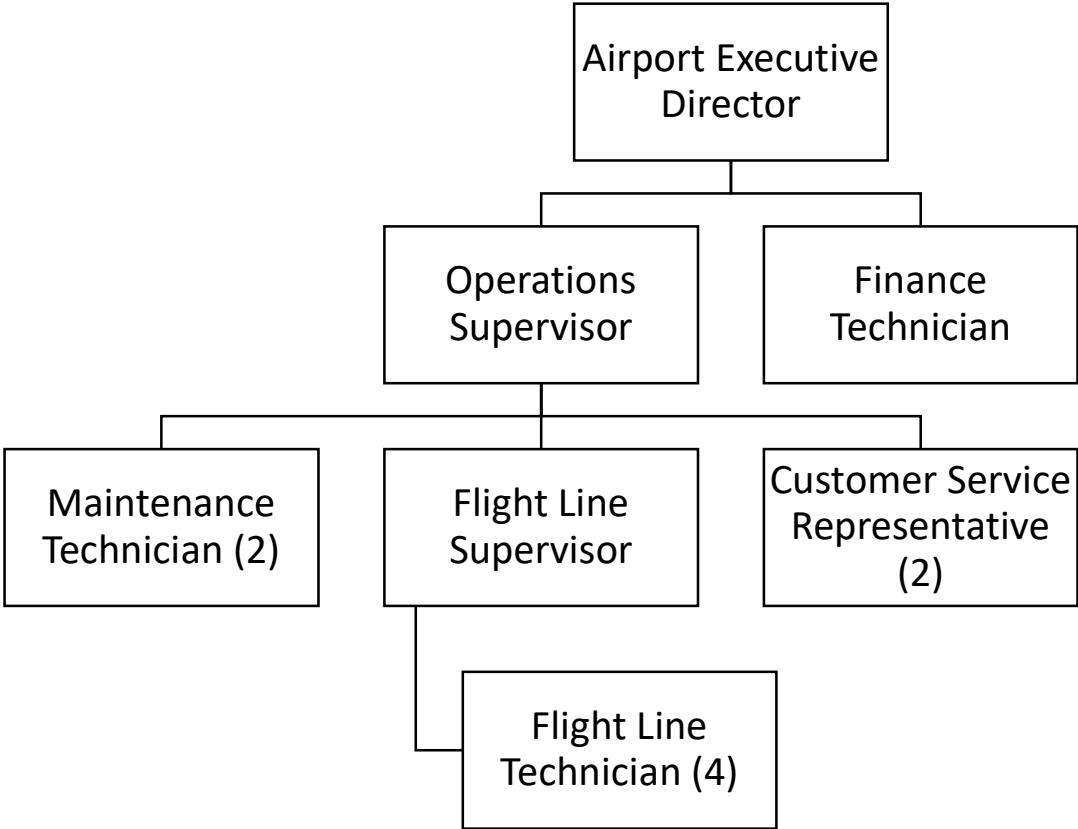
Cherokee Lake

The Shawneeland staff monitors the water level in Cherokee Lake on a daily basis. They also measure the flow of water leaking from the lake where it emerges from the ground near the Clowser House. Over the past 10 years the leak has increased from 75 gallons per minute in 2011 to 170 gallons per minute in 2021.

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

What We Do

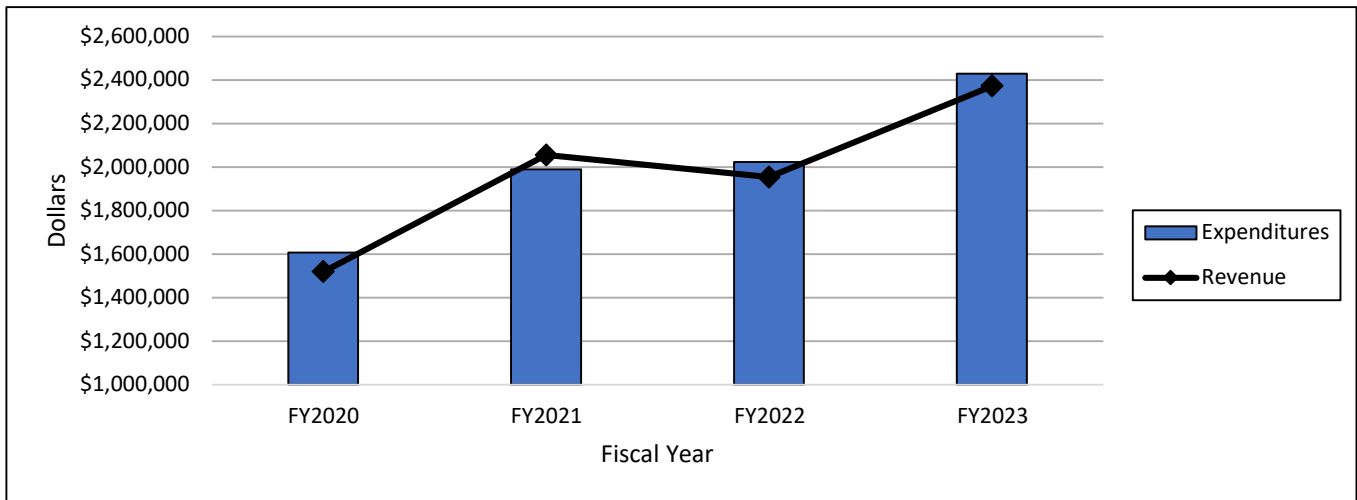
- The Winchester Regional Airport, a 385-acre public use facility, is owned and managed by the Winchester Regional Airport Authority, which is comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County
- Frederick County serves 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$764,001	\$749,315	\$843,755	\$988,548	\$144,793	14.65%
Operating	723,238	941,217	1,059,345	1,320,070	260,725	24.61%
Capital/Leases	119,948	298,385	119,933	120,240	307	0.26%
Total	1,607,187	1,988,917	2,023,033	2,428,858	405,825	20.06%
Fees	1,464,348	1,952,293	1,898,941	2,335,358	436,417	22.98%
State/Federal	16,016	72,420	18,500	18,500	0	0.00%
Other Locality Contributions	39,271	31,231	37,104	18,750	-18,354	-49.47%
Local Tax Funding	\$147,965	\$91,722	\$68,488	\$56,250	-\$12,238	-17.87%
Full-Time Positions	11	11	11	12	1	9.09%



FY2023 Total Budget \$2,428,858

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate
- New Flightline Supervisor approved in FY 2022 but not being filled until FY 2023

Operating

- Increase in Professional Services and 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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Based Aircraft (Total)	114	109	117
Piston Aircraft	107	102	109
Turbine Aircraft	7	7	8
Fuel Gallons Sold (Total)	344,000	300,000	330,000
AVGAS	94,000	100,000	80,000
Jet-A	250,000	200,000	250,000



An air ambulance helicopter circles to land at the airport with an excavator boom shown in the foreground. The airport is experiencing an immense period of growth through capital projects while maintaining operations.

Mission

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

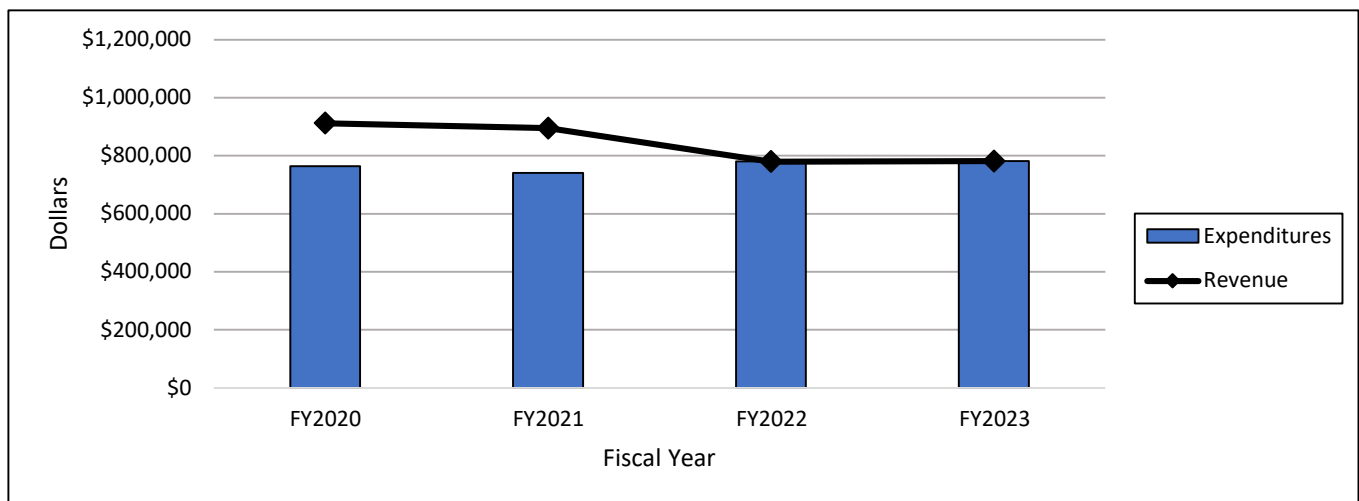
What We Do

- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$29,745	\$0	\$41,340	\$41,340	\$0	0.00%
Capital/Leases/Debt	734,532	740,483	738,658	740,483	1,825	0.25%
Total	764,277	740,483	779,998	781,823	1,825	0.23%
Fees	912,535	895,171	779,998	781,823	1,825	0.23%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$781,823

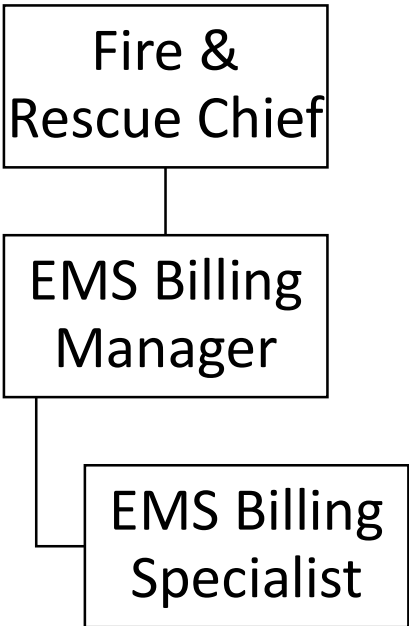
No Notable Changes

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

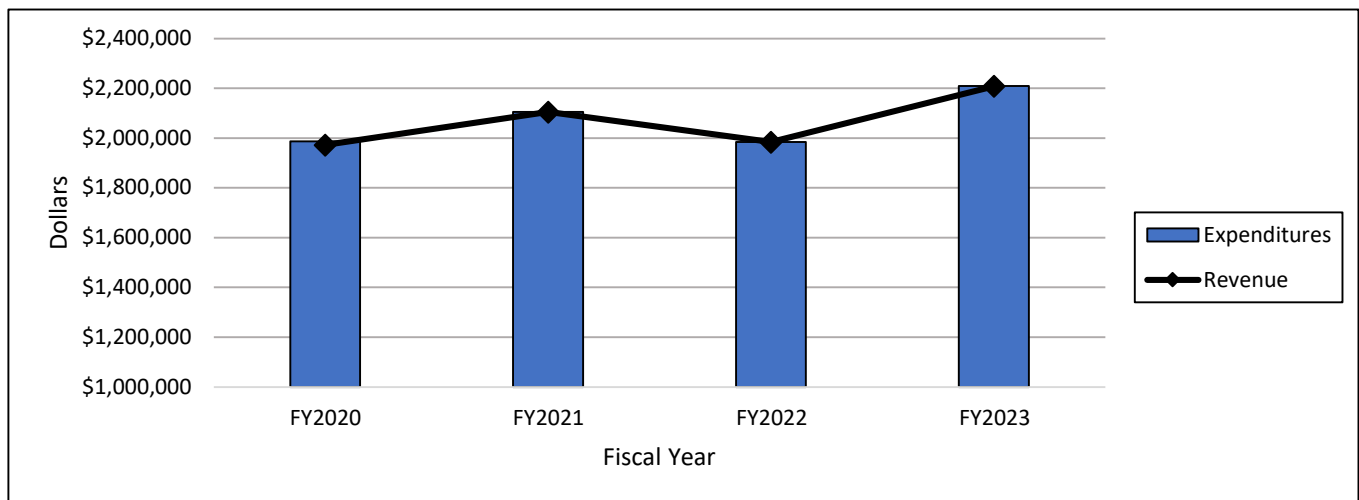
- The EMS Revenue Recovery program was implemented during FY 2014
- The program coordinates the patient care reports of approximately 6,000 emergency transports yearly
- The program coordinates with a third-party billing company for billing of insurance agencies for patients transported in Frederick 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$132,775	\$134,530	\$147,314	\$157,465	\$10,151	6.89%
Operating	1,854,564	1,920,925	1,496,727	2,035,549	538,822	36.00%
Capital	0	49,756	340,000	16,000	-324,000	-95.29%
Total	1,987,339	2,105,211	1,984,041	2,209,014	224,973	11.34%
Fees	1,972,972	2,105,211	1,984,041	2,209,014	224,973	11.34%
Local Reserves	14,367	0	0	0	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	2	2	2	2	0	0.00%



FY2023 Total Budget \$2,209,014

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

Operating

- Increased reimbursements to the County and Volunteer Fire and Rescue Association due to increase in anticipated revenue

Capital

- Smaller capital purchase for FY 2023 – a reconditioned LifePak 15 to be kept for training and as a spare in emergency situations

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
# of EMS transports	6,734	6,500	7,600
# of insurance companies billed	258	150	250
% of billings processed and mailed within 30 days of transport	74%	80%	80%
% of billings paid within 60 days of transport	82%	90%	90%



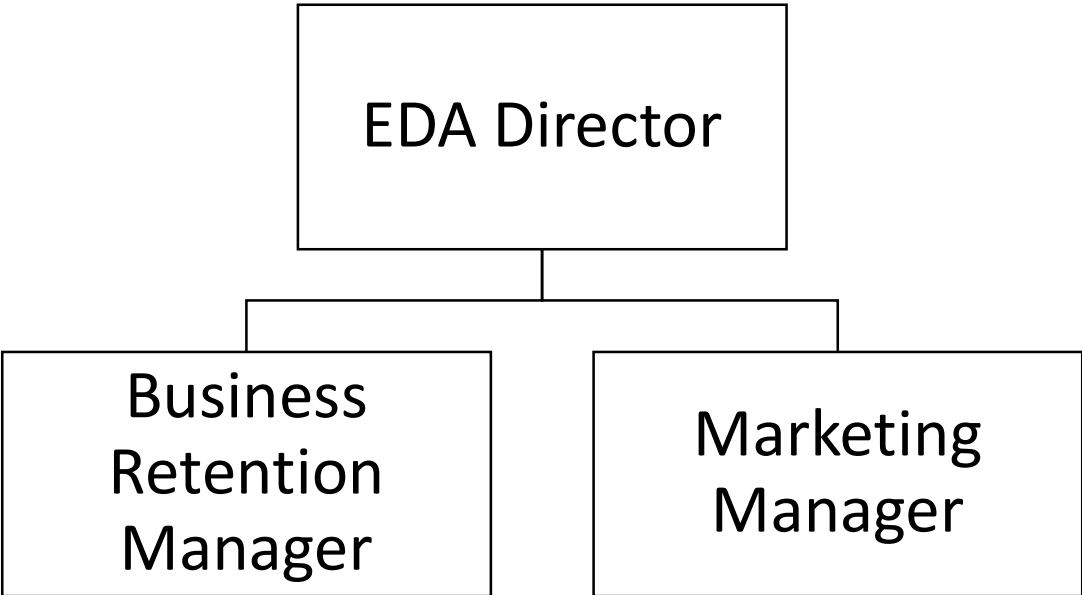
One of the ambulances housed at a fire and rescue station in Frederick County

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

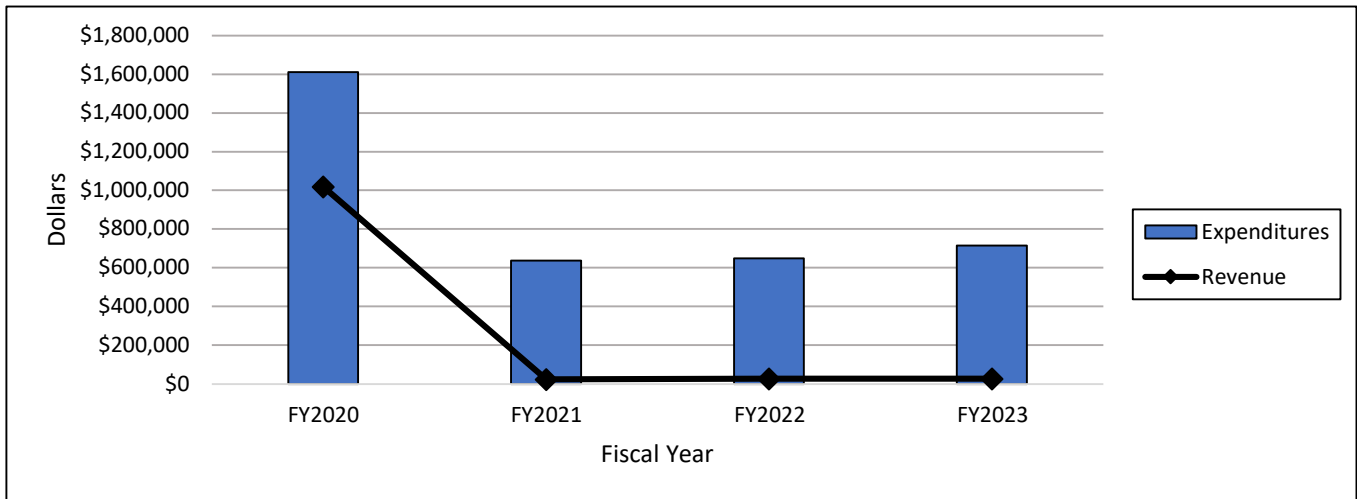
- The Economic Development Authority (EDA) focuses on four areas: attracting and retaining workforce talent, retaining existing businesses, recruiting targeted businesses, and employing policies that keep Frederick County a competitive business location
- The EDA works as a catalyst to enhance the economy 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$393,794	\$384,730	\$459,448	\$502,496	\$43,048	9.37%
Operating	1,186,172	221,693	157,207	180,513	23,306	14.83%
Capital/Leases	31,200	31,200	31,271	31,450	179	0.57%
Total	1,611,166	637,623	647,926	714,459	66,533	10.27%
Fees	6,082	3,403	26,050	26,050	0	0.00%
Local Reserves	1,012,027	19,919	0	0	0	0.00%
Local Tax Funding	\$593,057	\$614,301	\$621,876	\$688,409	\$66,533	10.70%
Full-Time Positions	3	3	3	3	0	0.00%



FY2023 Total Budget \$714,459

Notable Changes

Personnel

- Merit/COLA average of 5% provided in FY2023 as well as funding for compensation study
- Health insurance premium increase of 5%
- Increase in VRS retirement rate

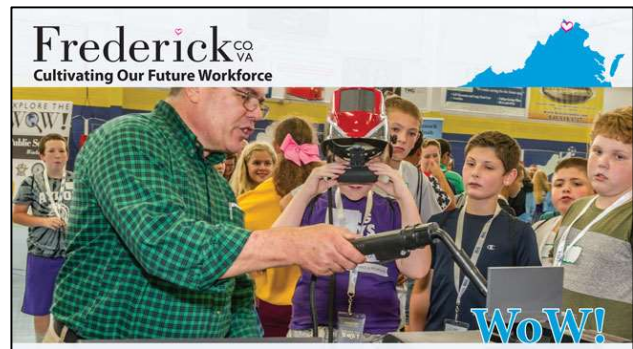
Operating

- Increases in budgeted expenses for professional services and books and subscriptions

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	FY2021 Actual	FY2022 Budget	FY2023 Plan
Total Project Announcements	1	5	3
Total new capital investment	\$1,250,000	\$155,700,000	\$98,425,930
Total new jobs	84	520	230
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	0(covid)	120	120
Total # of Call Team visits	64	40	40
# of new business relationships	148	150	150
Forbes Ranking for Best Small Places for Businesses and Careers	8	8	9
Unique users per month to www.YesFrederickVa.com	9,791	9,000	11,000
Page views per month on www.YesFrederickVa.com	22,021	20,000	26,000



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!

County Transportation Projects Fund

Mission

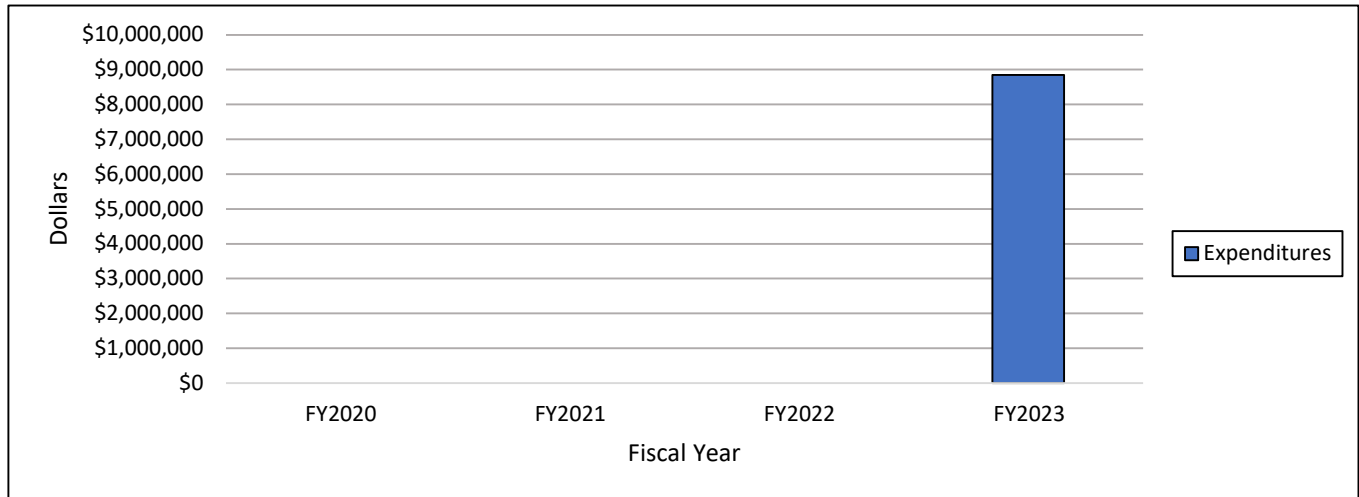
To address transportation issues within Frederick County for the benefit of the County citizenry.

What We Do

- This fund began in FY 2023 due to a concern over increasing traffic and aging infrastructure within Frederick County
- The Board of Supervisors has committed to providing yearly funding to address ongoing transportation issues

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$0	\$0	\$0	\$8,851,758	\$8,851,758	100.00%
Total	0	0	0	8,851,758	8,851,758	100.00%
Transfer from Other Funds	0	0	0	8,851,758	8,851,758	100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$8,851,758

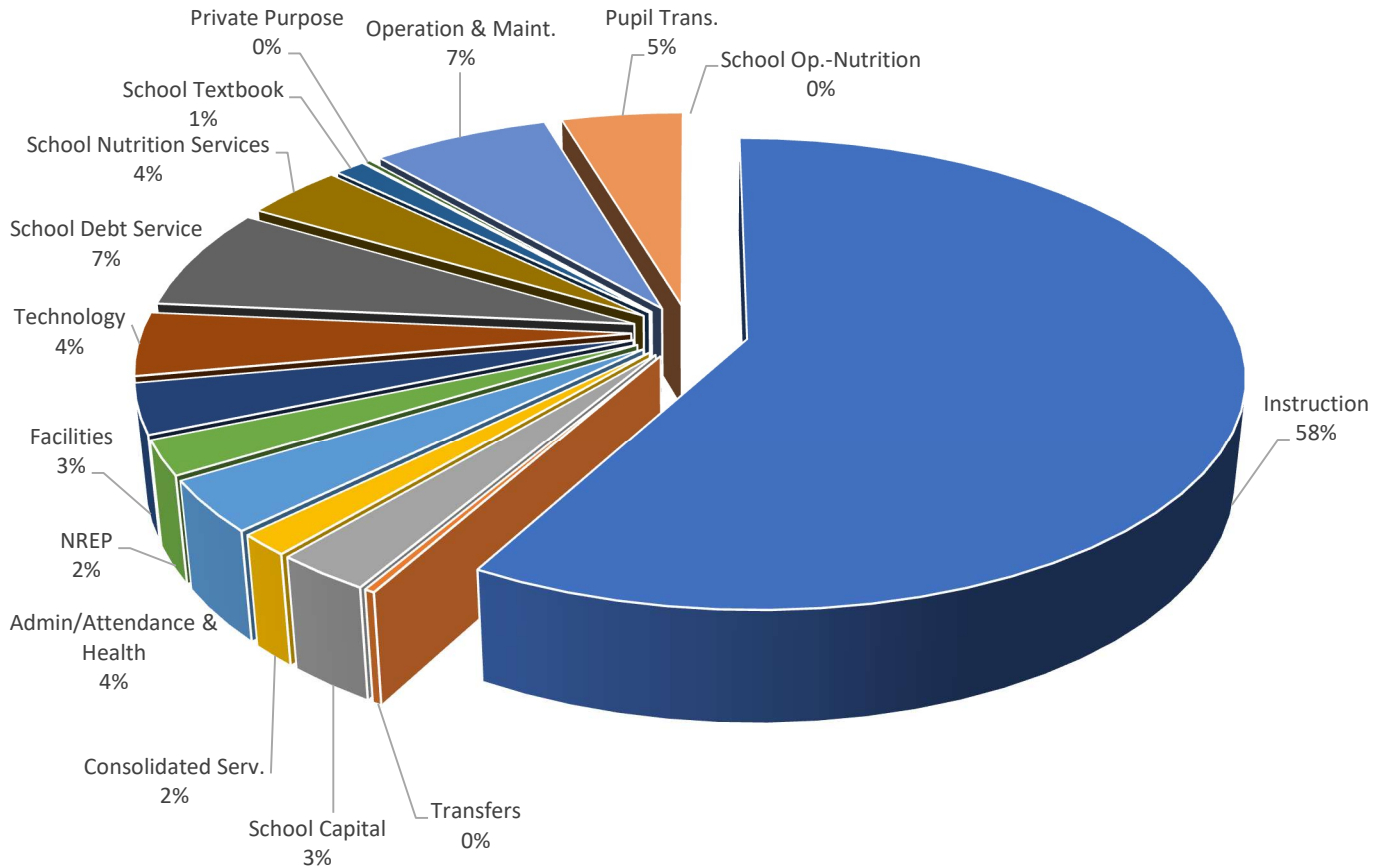
New Fund for FY2023

School Funds



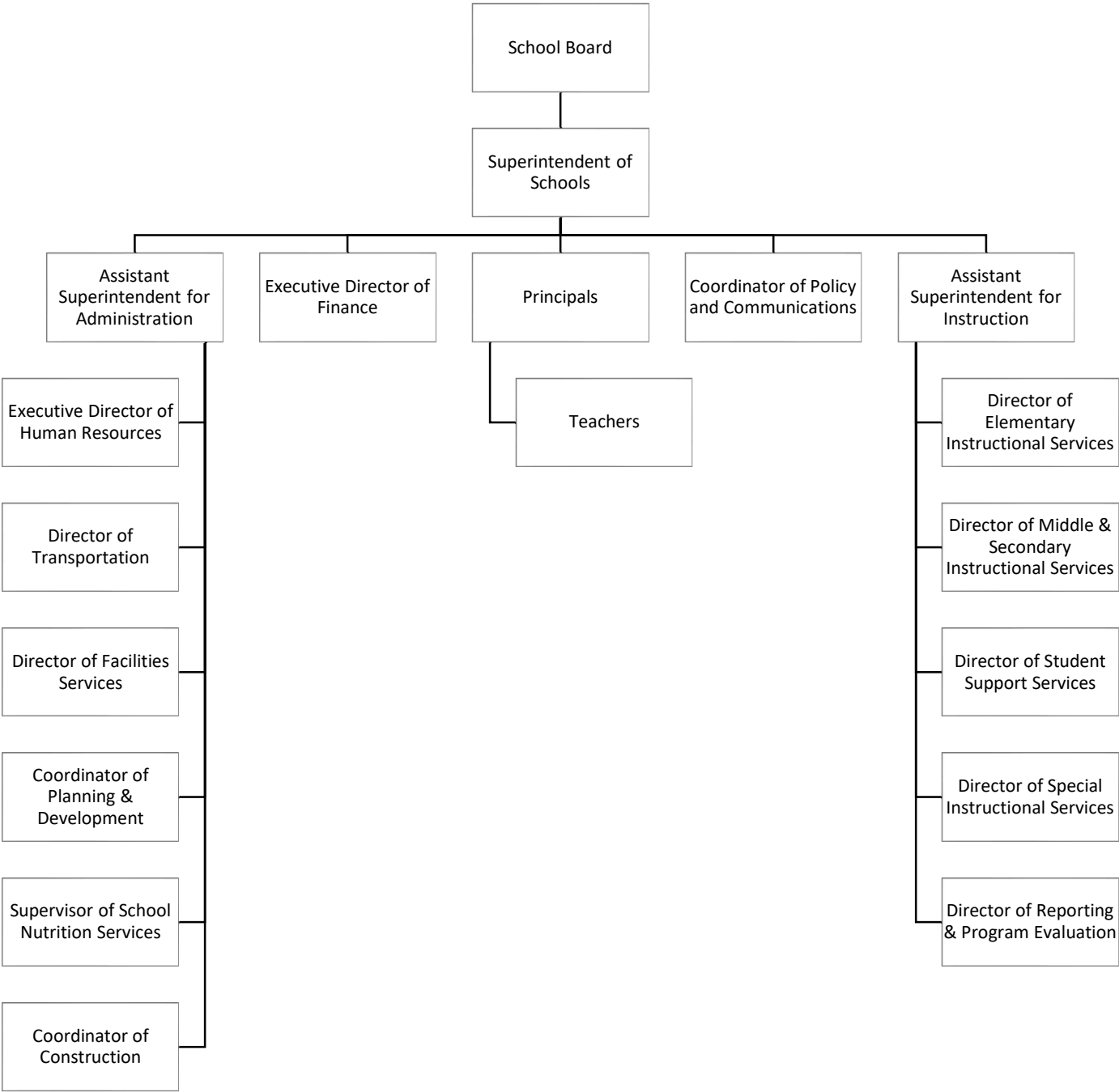
Frederick County Middle School
Winchester, Virginia
Opened in 2016

Schools



	2021 Actual	2022 Budget	2023 Adopted Budget	Increase/Decrease FY 2022 to FY 2023	
				Amount	%
Instruction	\$130,658,063	\$143,451,443	\$155,741,577	\$12,290,134	8.57%
Admin/Attendance & Health	7,665,007	8,214,927	9,553,415	1,338,488	16.29%
Pupil Transportation	9,256,122	11,334,880	12,376,179	1,041,299	9.19%
Operation & Maintenance	17,277,440	20,579,411	18,158,179	-2,421,232	-11.77%
School Op. – Nutrition Services	234,383	10,000	8,000	-2,000	-20.00%
Facilities	1,149,871	1,464,830	9,198,260	7,733,430	527.94%
Technology	13,472,537	9,274,665	11,662,337	2,387,672	25.74%
Transfers	2,370,166	645,548	786,496	140,948	21.83%
School Debt Service Fund	17,823,711	18,897,606	18,668,623	-228,983	-1.21%
School Nutrition Services Fund	4,307,147	7,827,466	10,059,529	2,232,063	28.51%
School Textbook Fund	1,557,304	2,749,321	3,084,777	335,456	12.20%
Private Purpose Funds	113,436	550,000	675,000	125,000	22.72%
School Capital Fund	4,959,526	1,000,000	7,289,392	6,289,392	628.93%
NREP Operating Fund	5,133,628	6,214,217	6,416,223	202,006	3.25%
NREP Textbook Fund	3,245	20,000	20,000	0	0.00%
Consolidated Services Fund	2,512,700	3,600,000	4,000,000	400,000	11.11%
TOTAL EXPENDITURES	\$218,494,286	\$235,834,314	\$267,697,987	\$31,863,673	13.51%

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

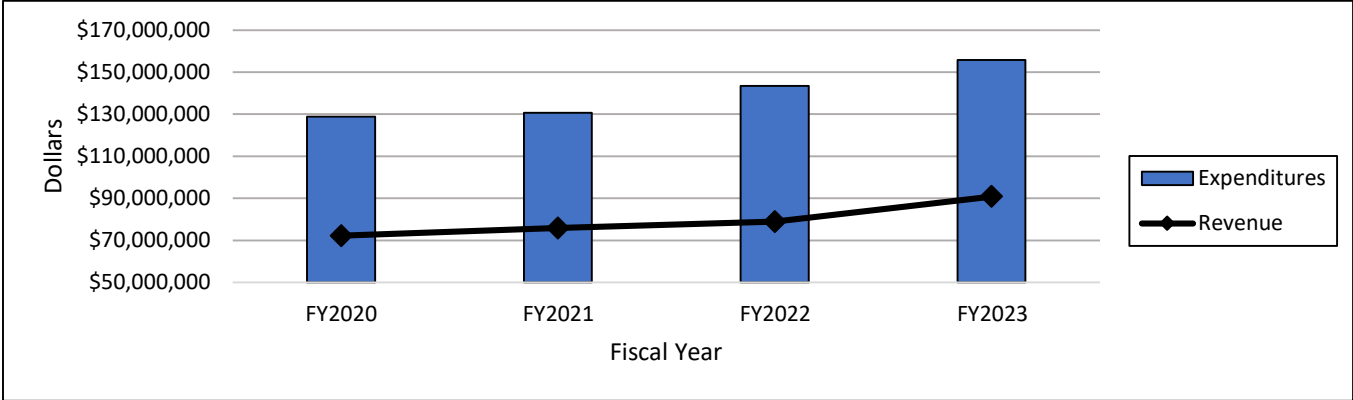
- The department of instruction is the primary and most significant component of the school budget
- In addition to the division superintendent, the program of instruction is directed by the assistant superintendents for instruction and supervisory staff, principals and assistant principals of the respective 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 – 1,739 full-time equivalent positions for school year 2022-2023
- 14,062 students are expected to be enrolled in the Frederick County Public Schools for school year 2022-2023
- 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 2021 was 93.6 percent; higher than Virginia’s on-time graduation rate of 93 percent.
- Implemented Personalized Professional Learning Plans for all licensed instructional staff.
- Implemented Project-Based Learning activities for students.
- Expanded computer science and cybersecurity learning opportunities.
- Added a fourth preK classroom to serve the southern portion of the County.
- Implemented the RISE program at James Wood High School.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$120,039,882	\$121,666,876	\$131,428,991	\$142,833,457	\$11,404,466	8.68%
Operating	8,614,086	8,847,126	11,992,752	12,828,920	836,168	6.97%
Capital/Leases	176,752	144,061	29,700	79,200	49,500	166.67%
Total	128,830,720	130,658,063	143,451,443	155,741,577	12,290,134	8.57%
Fees	345,434	215,688	428,750	473,750	45,000	10.50%
State/Federal	71,886,039	75,576,644	78,478,337	90,412,906	11,934,569	15.20%
Local Tax Funding	\$59,364,650	\$59,075,666	\$64,544,357	\$64,854,921	\$310,565	0.05%
Full-Time Positions	1,603.7	1644	1,685.1	1739.1	54	3.20%



FY2023 Total Budget \$155,741,577

Notable Changes

Personnel

- Provides more teachers and instructional assistants focused on quality instruction, class size, social-emotional supports, and early childhood
- Supports a five percent salary increase for all staff
- Increases the starting teacher base salary to \$48,300 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



Frederick County Middle School students engaging in project collaboration

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

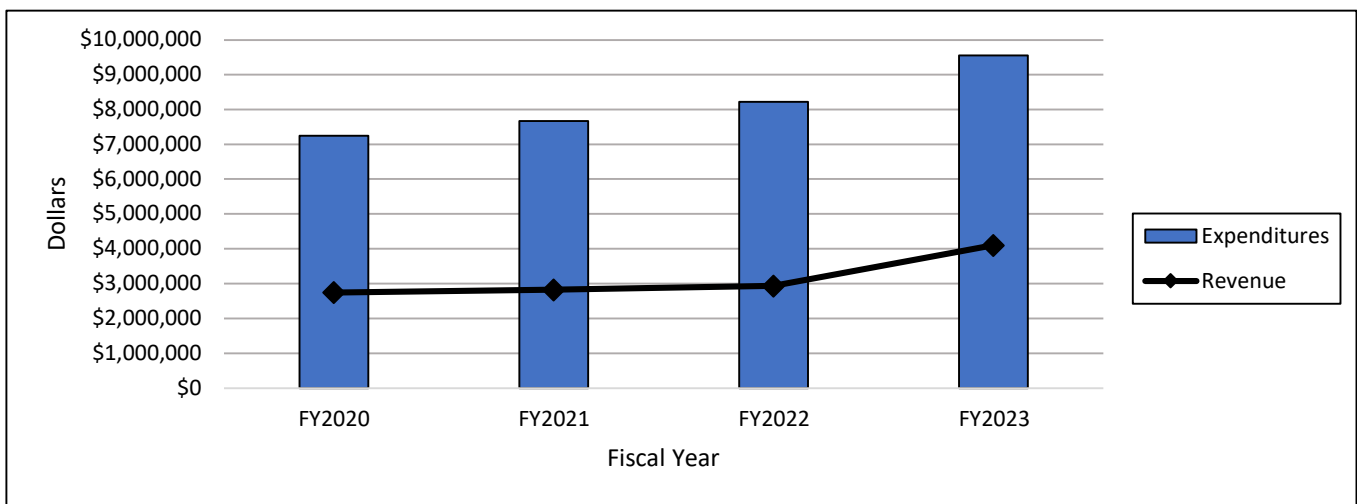
Departmental Accomplishments

- 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.

Administration, Attendance, and Health Services

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY 22 to FY23	
Costs						
Personnel	\$6,652,573	\$7,073,224	\$7,555,249	\$8,206,470	\$651,221	8.62%
Operating	591,257	580,377	651,178	841,945	190,767	29.30%
Capital/Leases	0	11,407	8,500	505,000	496,500	5841.18%
Total	7,243,830	7,665,007	8,214,927	9,553,415	1,338,488	16.29%
State/Federal	2,746,856	2,826,009	2,938,707	4,102,009	1,163,301	39.60%
Local Tax Funding	\$4,652,465	\$5,085,973	\$5,276,219	\$5,451,406	\$175,187	3.30%
Full-Time Positions	71.6	73.1	77.1	77.1	0.00	0.00%



FY2023 Total Budget \$9,553,415

Notable Changes

Personnel

- Provides a five percent salary increase for staff
- Provides a 7.5 percent salary increase for school nurses

Operating and Capital

- Funds for medical equipment and 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.



Students arriving on the first day of school

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

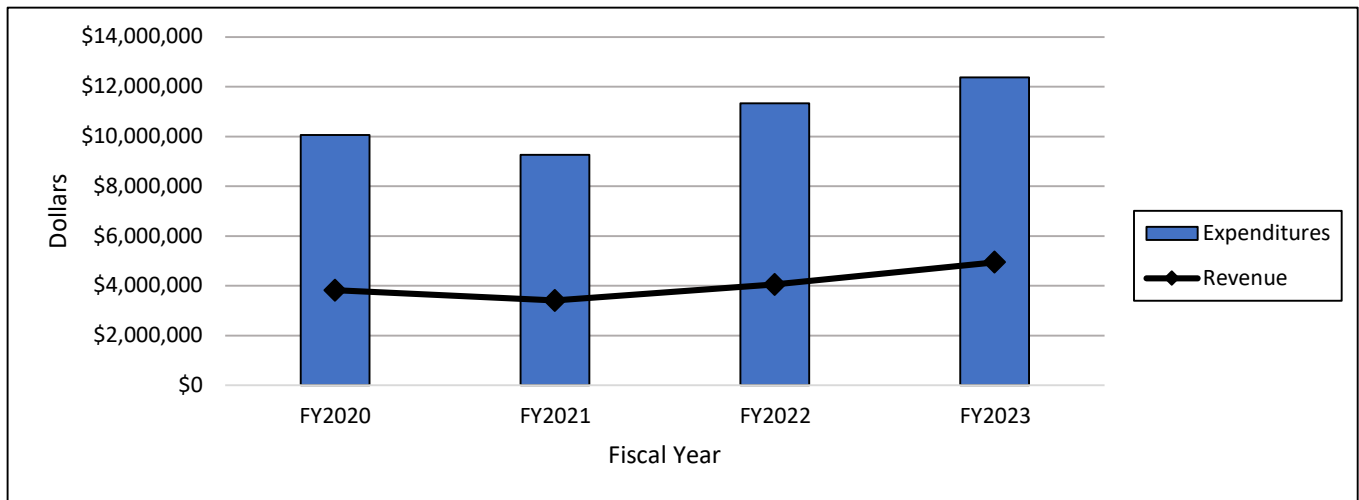
Departmental Accomplishments

- 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.

Pupil Transportation Services

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$7,498,159	\$7,157,553	\$8,215,576	\$8,544,316	\$328,740	4.00%
Operating	2,440,402	1,884,376	2,919,304	2,931,863	12,559	0.43%
Capital/Leases	125,427	214,193	200,000	900,000	700,000	350.00%
Total	10,063,987	9,256,122	11,334,880	12,376,179	1,041,299	9.19%
State/Federal	3,816,259	3,412,636	4,054,801	4,946,948	892,147	22.00%
Local Tax Funding	\$6,463,756	\$9,256,122	\$7,280,079	\$7,429,231	\$149,152	2.00%
Full-Time Positions	246	247	249	249	0.00	0.00%



FY2023 Total Budget \$12,376,179

Notable Changes

Personnel

- Provides a five percent salary increase for bus drivers and bus assistants

Capital

- Provides for four replacement school buses

Goals/Objectives

- Provide safe and reliable transportation to and from school for all students on a daily basis.



Students at Redbud Run Elementary School practicing bus safety

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

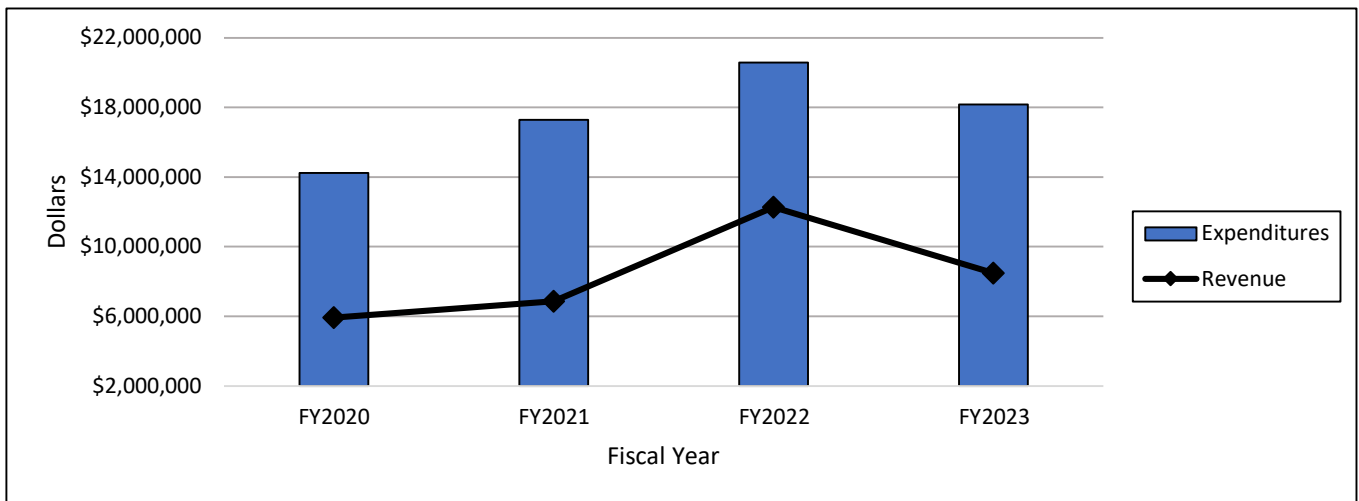
Departmental Accomplishments

- 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.
- 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$7,545,787	\$7,584,309	\$8,206,424	\$8,525,239	\$318,815	3.88%
Operating	5,914,694	8,364,164	7,877,743	8,240,209	362,466	4.60%
Capital/Leases	773,906	1,328,967	4,495,244	1,392,731	-3,102,513	-69.02%
Total	14,234,388	17,277,440	20,579,411	18,158,179	-2,421,232	-11.77%
Fees	527,197	457,009	557,408	487,552	-69,856	-12.53%
State/Federal	5,403,967	6,405,142	11,714,339	7,989,508	-4,724,831	-40.33%
Local Tax Funding	\$8,608,771	\$10,971,986	\$8,307,664	\$9,681,119	\$2,373,455	28.57%
Full-Time Positions	131	134.5	132.5	133.5	1	0.75%



FY2023 Total Budget \$18,158,179

Notable Changes

Personnel

- Adds a preventive maintenance technician position
- Provides a five percent salary increase for staff

Capital

- The reduction in capital is due to federal funds that were provided through the Coronavirus Aid, Relief, and Economic Act (CARES) for facilities, heating, ventilation, and air conditioning improvements mitigating 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 custodial staff always ready to lend a helping hand

School Operating – Nutrition Services

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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

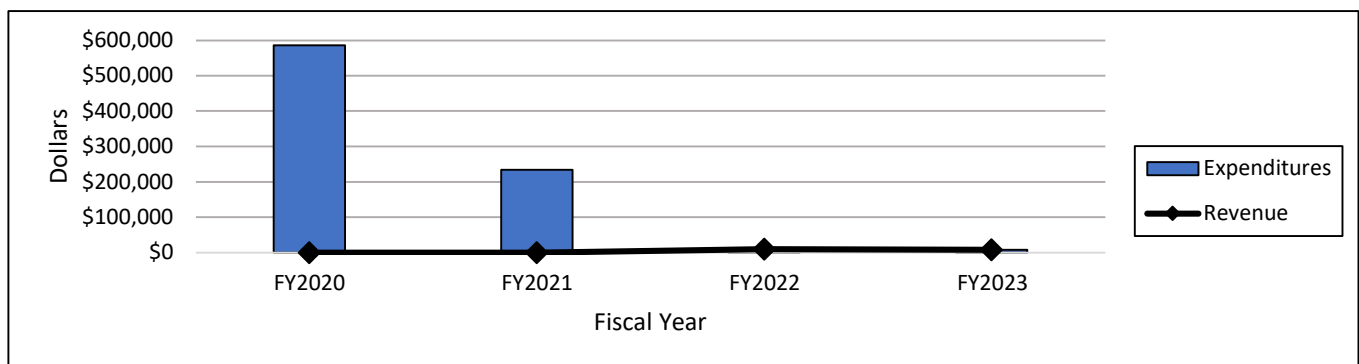
- Provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

Departmental Accomplishments

- Served meals to four pre-kindergarten classrooms.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22to FY23	
Costs						
Personnel	\$345,993	\$1,419	\$0	\$0	\$0	0.00%
Operating	240,072	232,964	10,000	8,000	-2,000	-20.00%
Total	586,065	234,383	10,000	8,000	-2,000	-20.00%
State/Federal	0	0	10,000	8,000	-2,000	-20.00%
Local Tax Funding	\$586,065	\$234,383	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$8,000

No Notable Changes

Facilities

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Vision

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What We Do

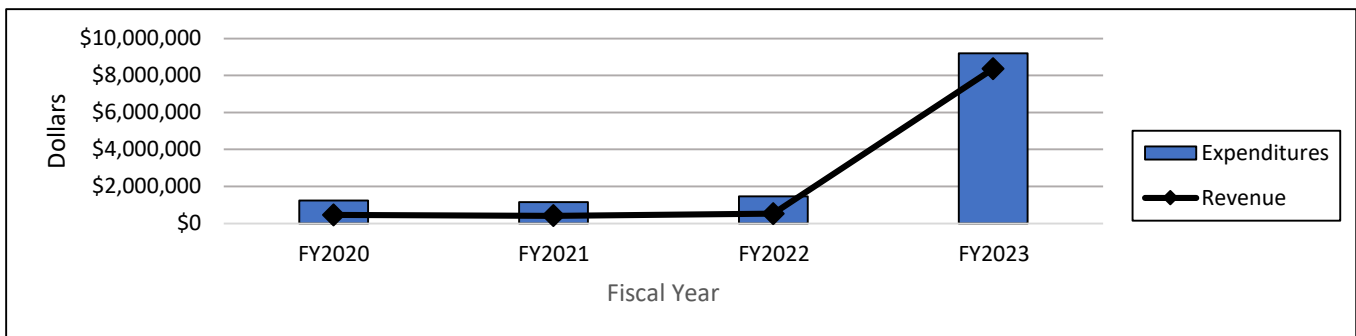
- The office of Planning & Development is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
 - includes developing enrollment projections, preparing the Capital Improvements Plan for School Board approval, hiring architects and 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$256,669	\$267,651	\$280,530	\$296,460	\$15,930	5.68%
Operating	212,686	206,557	1,184,300	1,701,800	517,500	43.70%
Capital/Leases	766,305	675,663	0	7,200,000	7,200,000	100.00%
Total	1,235,660	1,149,871	1,464,830	9,198,260	7,733,430	527.94%
State/Federal	468,561	423,946	524,010	8,367,900	7,843,890	1496.90%
Local Tax Funding	\$793,622	\$762,975	\$940,819	\$830,360	-\$110,459	-11.70%
Full-Time Positions	2	2	2	2	0	0.00%



FY2023 Total Budget \$9,198,260

Notable Changes

Operating

- Federal funding to replace HVAC system at Armel Elementary School.

Technology

Inspire 2025: A Promise for Progress

Vision

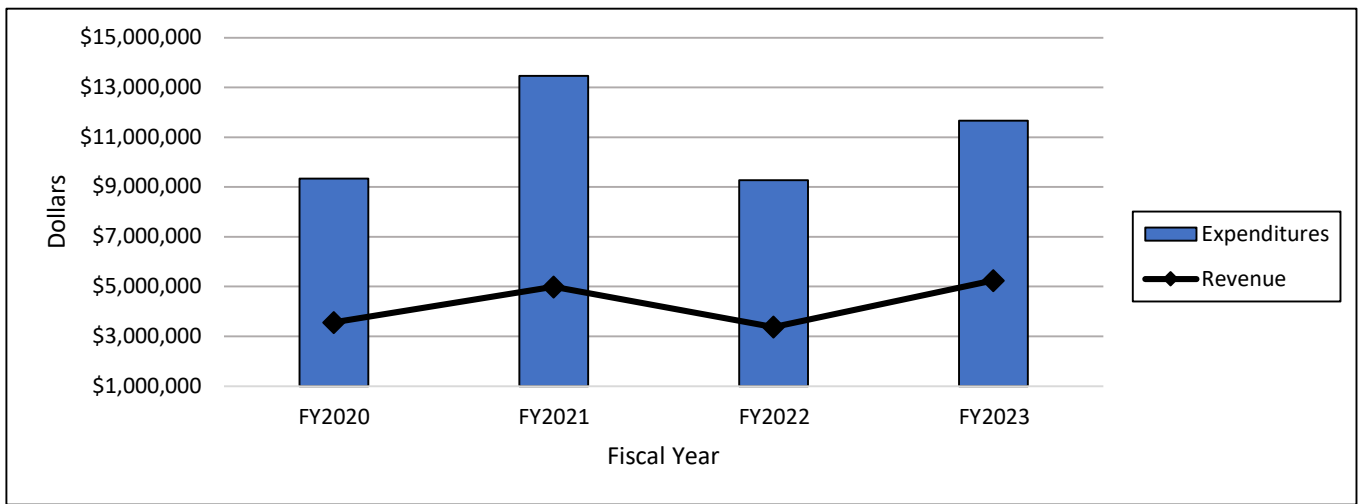
An innovative community where caring relationships and authentic learning inspire all students.

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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$4,875,163	\$5,031,642	\$5,280,006	\$5,600,568	\$320,562	6.07%
Operating	4,341,123	8,054,370	3,386,724	4,453,834	1,067,110	31.51%
Capital/Leases	118,961	386,525	607,935	1,607,935	1,000,000	164.49%
Total	9,335,247	13,472,537	9,274,665	11,662,337	2,387,672	25.74%
Fees	23,554	20,836	60,000	60,000	0	0.00%
State/Federal	3,539,920	4,967,185	3,317,805	5,190,454	1,872,649	56.40%
Local Tax Funding	\$5,972,157	\$8,918,615	\$5,896,860	\$6,411,883	\$515,023	8.70%
Full-Time Positions	50.7	50.2	50.2	50.2	0	0.00



FY2023 Total Budget \$11,662,337

Notable Changes

Personnel

- Provides a five percent salary increase for staff.

Operating and Capital

- Funds support the student device replacement cycle to refresh 3,500 devices.
- Funds support an upgrade to transportation routing and communications systems.

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.



Students at Greenwood Mill Elementary School putting technology to work

Transfers - Schools

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Vision

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What We Do

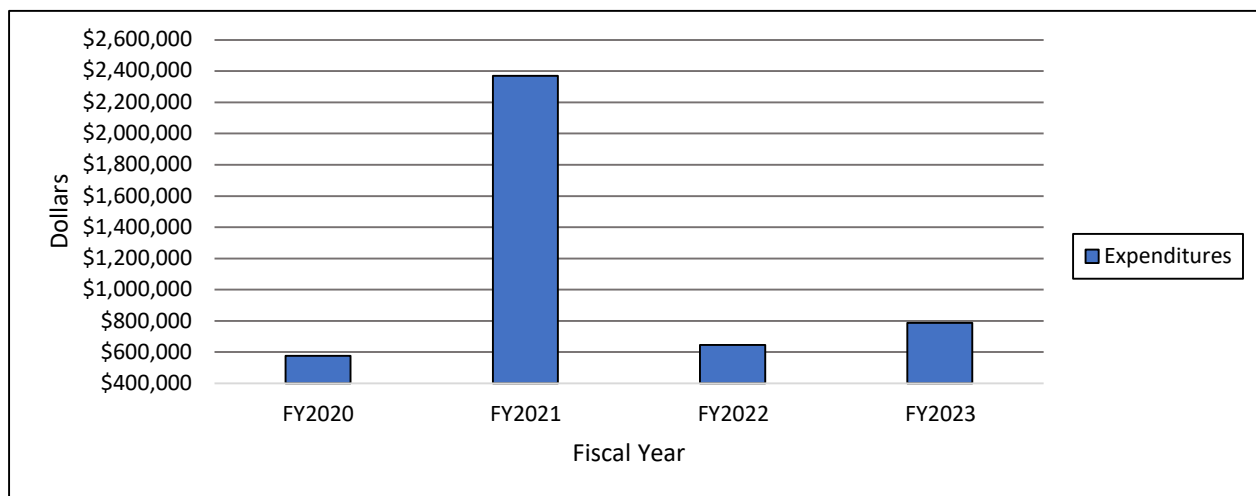
- The School Operating Fund transfers money to other funds in the school budget
- Transfers reflected here represent the required local portion for the School Textbook Fund and a transfer to the School Nutrition Services Fund

Goals/Objectives

- The transfers provide a clearing account for state and federal monies restricted for other funds.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$577,082	\$2,370,166	\$645,548	\$786,496	\$140,948	21.83%
Local Tax Funding	\$577,082	\$2,370,166	\$645,548	\$786,496	\$140,948	21.83%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$786,496

Operating

- Additional funds to support free textbooks to students

School Debt Service Fund

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A Promise for Progress

Vision
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What We Do

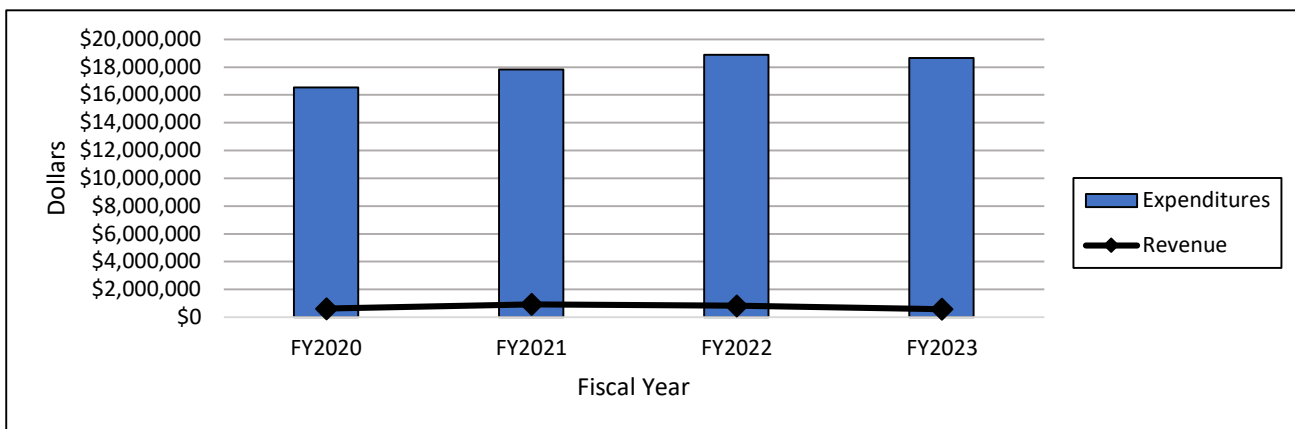
- Whenever extensive building programs are developed by the school board and loans through bonds are procured, it is necessary to set up a schedule of repayment over a twenty-year period
- The funds in this category include principal and interest for Virginia Public School Authority Bonds when interim financing is required

Goals/Objectives

- Repay the money borrowed through bond issuance over a twenty-year period.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$16,532,751	\$17,823,711	\$18,897,606	\$18,668,623	-\$228,983	-1.21%
Total	16,532,751	17,823,711	18,897,606	18,668,623	-228,983	-1.21%
State/Federal	584,843	604,397	628,694	558,706	-69,988	-11.13%
Carry Forward Prior Year	31,896	332,288	191,994	32,999	-158,995	-82.81%
Local Tax Funding	\$16,248,300	\$17,085,531	\$18,076,918	\$18,076,918	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 Total Budget \$18,668,623

Notable Changes

Operating

- Decrease in principal and interest payments due to retiring debt

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

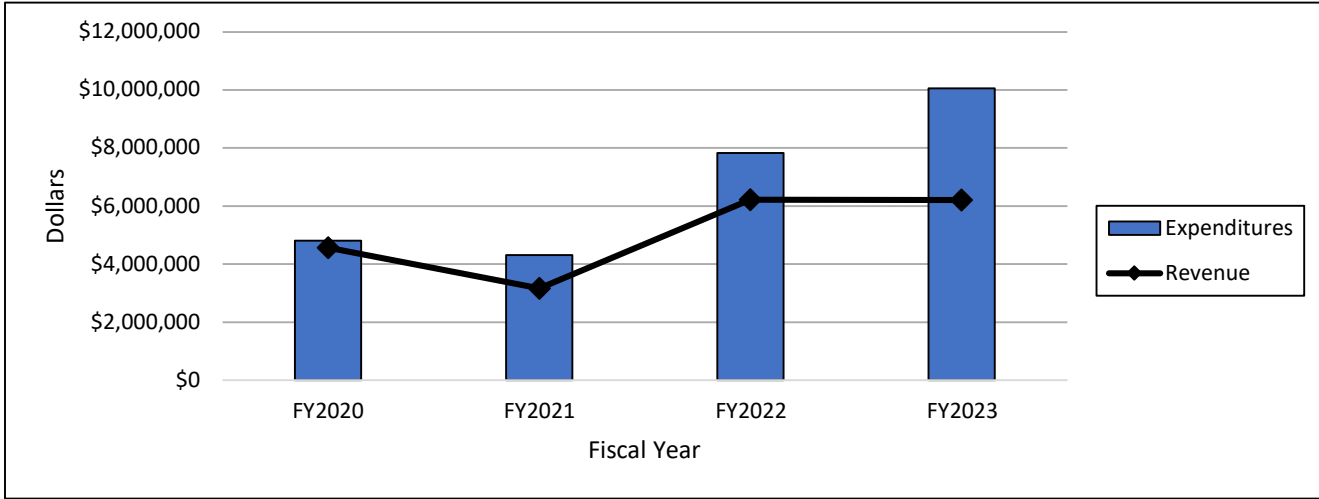
Departmental Accomplishments

- Increased student participation in the breakfast and lunch program by twelve percentage points.

School Nutrition Services Fund

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$2,640,858	\$2,871,003	\$3,344,961	\$3,364,608	\$19,647	0.59%
Operating	2,135,900	1,436,144	2,829,601	2,859,584	29,983	1.06%
Capital/Leases	31,083	0	1,652,904	3,835,337	2,182,433	132.04%
Total	4,807,841	4,307,147	7,827,466	10,059,529	2,232,063	28.52%
Fees	1,833,586	27,955	2,566,925	2,497,201	-69,724	-2.72%
State/Federal	2,727,623	3,136,074	3,652,637	3,709,799	57,162	1.56%
Transfers from Other Funds	39,717	1,272,802	30,000	30,000	0	0.00%
Carry Forward Prior Year	1,784,819	1,577,904	1,577,904	3,822,529	2,244,625	142.25%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	91.6	94.5	94.5	94.5	0	0.00%



FY2023 Total Budget \$10,059,529

Notable Changes

Operating

- Supports increases to food costs due to inflation and increased student participation in the school breakfast and lunch programs

Capital

- Increases funds for equipment replacements

Goals/Objectives

- Provide a well-balanced, nutritious offering of meals for all students attending Frederick County Public Schools.



Learning is best supported with a nutritious meal

School Textbook Fund

Inspire 2025: A Promise for Progress

Vision

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What We Do

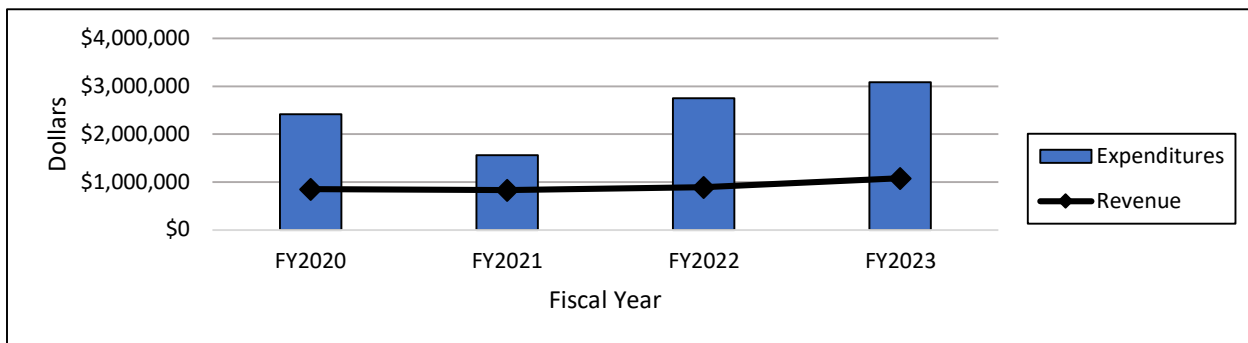
- The School Board operates a textbook fund that provides textbooks (physical and digital formats) and other materials for students in grades K-12
- As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students
- Disbursements for textbooks are determined by 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 2022-2023 include high school science

Goals/Objectives

- Provide textbooks to all students free of charge.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$24,903	\$25,096	\$27,046	\$28,409	\$1,363	5.04%
Operating	2,392,791	1,532,208	2,722,275	3,056,368	334,093	12.27%
Total	2,417,694	1,557,304	2,749,321	3,084,777	335,456	12.20%
Fees	13,259	2,458	11,500	11,500	0	0.00%
State/Federal	841,202	829,246	878,500	1,070,348	191,848	21.84%
Transfers from Other Funds	537,365	1,097,364	615,548	756,496	140,948	22.90%
Carry Forward Prior Year	1,932,045	906,178	1,243,773	1,246,433	2,660	0.21%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0.5	0.5	0.5	0.5	0	0.00%



FY2023 Total Budget \$3,084,777

Notable Changes

Operating

- Increase in funds supports the textbook adoption schedule.

School Private Purpose Funds

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A Promise for Progress

Vision

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

What We Do

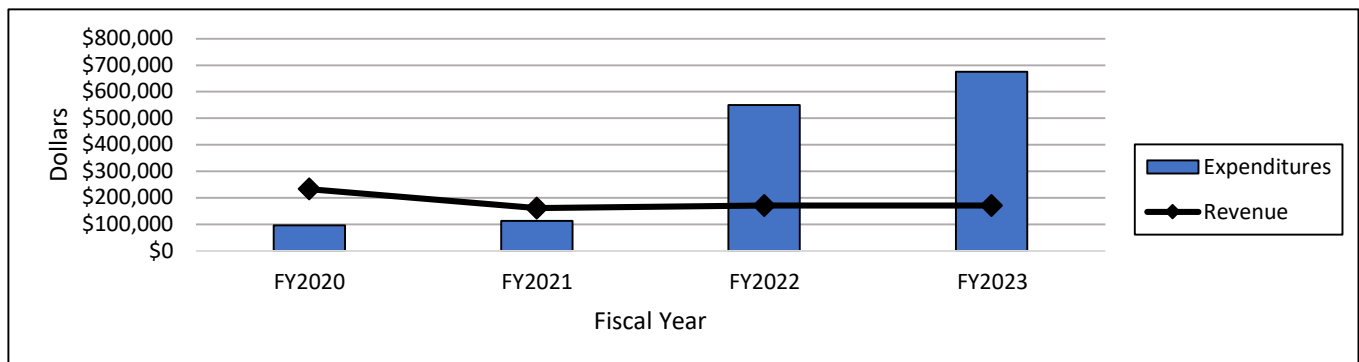
- School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund
- These funds include some non-expendable funds provided through private donors
- Scholarships and other initiatives associated with the school board’s mission are examples of 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$11,201	\$11,146	\$10,790	\$10,790	\$0	0.00%
Operating	84,733	81,213	279,210	252,527	-26,683	9.56%
Capital	0	21,077	250,000	401,683	151,683	60.67%
Transfers	0	0	10,000	10,000	0	0.00%
Total	95,934	113,436	550,000	675,000	125,000	22.73%
Fees	233,865	161,658	171,000	171,000	0	0.00%
Carry Forward Prior Year	444,948	582,878	379,000	504,000	125,000	32.98%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	1.0	1.0	1.0	1.0	0	0.00%



FY2023 Total Budget \$675,000

Notable Changes

Operating and Capital

- Increase in Bright Future’s funding reserve.

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

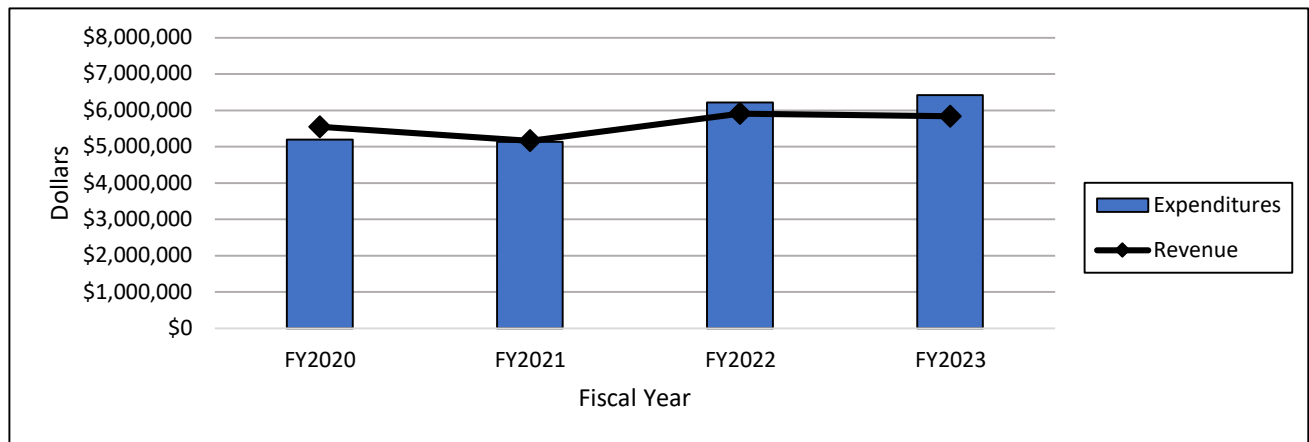
Related Services

- NREP also provides services that include adaptive physical education, counseling, nursing, and music therapy

NREP Operating Fund

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$4,503,069	\$4,417,506	\$5,139,474	\$5,168,036	\$28,562	0.56%
Operating	694,985	706,122	625,637	623,087	-2,550	-0.41%
Capital/Leases	0	0	439,106	615,100	175,994	40.08%
Transfer	0	10,000	10,000	10,000	0	0.00%
Total	5,198,054	5,133,628	6,214,217	6,416,223	202,006	3.25%
Fees	5,522,597	5,142,530	5,888,217	5,814,123	-74,094	-1.26%
State/Federal	26,000	26,000	26,000	26,000	0	0.00%
Carry Forward Prior Year	166,885	517,528	300,000	576,100	276,100	92.03%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	77.8	77.8	77.8	80.8	3.0	3.9%



FY2023 Total Budget \$6,416,223

No Notable Changes

Goals/Objectives

- Provide specialized educational and therapeutic programs to low incidence populations needing special services.



Northwestern Regional Educational Programs (NREP)

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

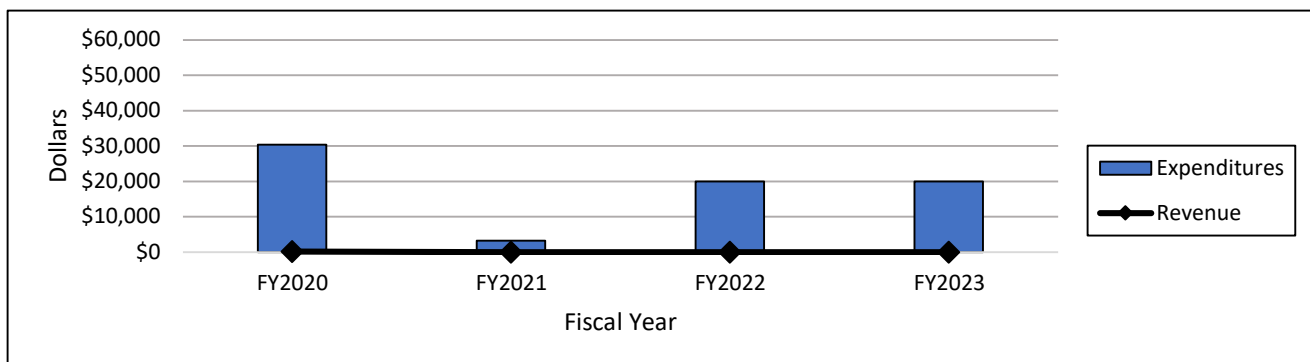
- The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program

Goals/Objectives

- Provide textbooks to all NREP students.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$30,341	\$3,245	\$20,000	\$20,000	\$0	0.00%
Total	30,341	3,245	20,000	20,000	0	0.00%
Fees	201	31	0	0	0	0.00%
Carry Forward Prior Year	40,255	10,115	10,000	10,000	0	0.00%
Transfers from Other Funds	0	10,000	10,000	10,000	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2023 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

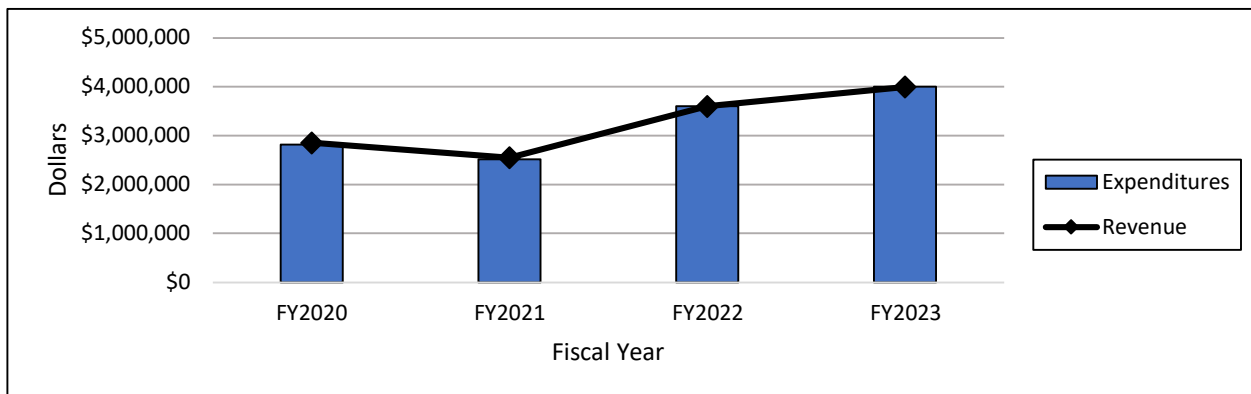
- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and 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

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Personnel	\$1,108,664	\$1,049,592	\$1,112,699	\$1,173,245	\$60,546	5.44%
Operating	1,705,962	1,463,108	2,487,301	2,826,755	339,454	13.65%
Total	2,814,626	2,512,700	3,600,000	4,000,000	400,000	11.11%
Fees	2,853,326	2,553,181	3,600,000	4,000,000	400,000	11.11%
Carry Forward Prior Year	426,324	465,023	0	0	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	14	14	14	14	0	0.00%



FY2023 Total Budget \$4,000,000

Notable Changes

Operating and Capital

- Increase in billable fuel costs.

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 2022-2027

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								
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Long-Range Projects 2027+	County Contributions	Total Project Costs
Public Schools								
Armel Elementary Renovation/Expansion	2,000,000	12,600,000	3,700,000				18,300,000	18,300,000
Sherando High Renovation/Expansion			5,000,000	30,000,000	30,200,000	10,700,000	75,900,000	75,900,000
Fourth High School				8,000,000	26,000,000	66,500,000	100,500,000	100,500,000
Apple Pie Ridge Elementary Phase 2 Renovation				1,000,000	13,400,000	4,300,000	18,700,000	18,700,000
Onsite Traffic Safety Improvements								TBD
Total Public Schools	2,000,000	12,600,000	8,700,000	39,000,000	69,600,000	81,500,000	213,400,000	213,400,000
Parks and Recreation								
Abrams Creek Greenway Trail	508,915	1,397,550				1,882,650	3,789,115	3,789,115
Indoor Aquatic Facility		2,303,600	20,732,400				23,036,000	23,036,000
Old Charlestown Road Park	3,570,000						3,570,000	3,570,000
Recreation Center		1,039,854	9,358,686				10,398,540	10,398,540
Sherando Park Softball Complex	90,000	900,000					990,000	990,000
Clearbrook Park Development	210,000	210,000					420,000	420,000
Playground Replacement	367,500	315,000	157,500	262,500			1,102,500	1,102,500
Sherando Park Area 1 Rec Access Phase 2		147,400	1,326,604				1,474,004	1,474,004
Sherando Park Area 3 Development		259,704	2,337,339				2,597,043	2,597,043
Sherando Ballfield Light Replacement		990,927					990,927	990,927
Community Parks		1,151,850	1,151,850				2,303,700	2,303,700
Neighborhood Parks		543,795	543,795	1,087,590		3,262,770	5,437,950	5,437,950
Regional Parks				3,324,300	3,324,300	9,972,900	16,621,500	16,621,500
Water Slide/SprayGround Clearbrook/Sherando				106,965	962,681		1,069,646	1,069,646
South Sherando Park Development					2,587,292		2,587,292	2,587,292
Gym Addition Jordan Springs Elementary				153,154	1,378,384		1,531,538	1,531,538
National Guard Armory Gym Addition						661,500	661,500	661,500
Fleet Trip Vehicles						358,313	358,313	358,313
Sherando Park Area 1 and 2 Development						3,619,893	3,619,893	3,619,893
Indoor Ice Rink				1,254,352	11,289,168		12,543,520	12,543,520
Parks and Recreation Total	4,746,415	9,259,680	35,608,174	6,188,861	19,541,825	19,758,026	95,102,981	95,102,981
Regional Library								
Gainesboro Library		162,773	1,407,000	196,766	134,688		1,941,483	1,941,483
Senseny/Greenwood Library							TBD	TBD
Route 522 South Library							TBD	TBD
Total Regional Library		162,773	1,407,000	196,766	134,688		1,941,483	1,941,483
County Administration								
Double Tollgate Convenience Site	35,000	750,000					785,000	785,000
County Office Annex (Sunnyside)						TBD	TBD	TBD
County School Board Administration Building (E)						TBD	TBD	TBD
Joint Judicial Center New Facility						TBD	TBD	TBD
Total County Administration	35,000	750,000					785,000	785,000

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Long-Range Projects 2027+	County Contributions	Total Project Costs
Fire & Rescue								
Fire Station 22			7,500,000				7,500,000	7,500,000
Station 22 Apparatus			1,100,000			8,000,000	9,100,000	9,100,000
Fire Station 23/Annex Facilities						1,200,000	1,200,000	1,200,000
Station 23 Apparatus								
Total Fire & Rescue			8,600,000			9,200,000	17,800,000	17,800,000
Fire & Rescue Company Capital Requests								
New Clearbrook Fire Station	50,000	205,000	4,575,000					4,830,000
New Fire Engine	750,000							750,000
Reynolds Store Station Addition	173,400							173,400
Reynolds Store Station Engine Replacement	625,000							625,000
Reynolds Store Station Parking Updates		150,000						150,000
Middletown Station Ambulance		300,000						300,000
Middletown Station Building Renov/Addition	1,960,000							1,960,000
Star Tannery Station Pumper Replace/Ambulance	536,000							536,000
Stephens City Station – Tower 11 Replacement	450,000	172,000	107,000	107,000	107,000	672,000		1,615,000
Stephens City Station – Medic Unit Replacement		270,000						270,000
Stephens City Station – Medic Unit Replacement					310,000			310,000
Stephens City Station Expansion/Parking Imp.						675,000		675,000
Greenwood Station Ambulance Replacement	298,000							298,000
Greenwood Station – Parking Lot Repair/Upgrade		105,000						105,000
Greenwood Station Ambulance Replacement			310,000					310,000
Greenwood Station Ambulance Replacement				325,000				325,000
Total Fire & Rescue Companies	4,842,400	1,202,000	4,992,000	432,000	417,000	1,347,000		13,082,400
Sheriff's Office								
Eight Bay Steel Building for large vehicles	320,000						320,000	320,000
Replacement Vehicles	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	continuous	5,000,000	5,000,000
Firearms Training Simulator	100,000						100,000	100,000
Total Sheriff's Office	1,420,000	1,000,000	1,000,000	1,000,000	1,000,000		5,420,000	5,420,000
Communications								
Project 25 Public Safety Radio Network		20,981,973					20,981,973	20,981,973
Total Communications		20,981,973					20,981,973	20,981,973
Transportation Projects								
Funded Priorities:								
Route 277 Widening/Safety Improve. Phase 1 (E)	42,144,000						42,144,000	42,144,000
Exit 313 Bridge Replacement/Capacity Improvements	36,593,000						36,593,000	36,593,000
Renaissance Drive, Phase 2 (E)	4,434,150						4,434,150	4,434,150
Route 277 right turn extension Warrior Drive (E)	477,000						477,000	477,000
Route 7 STARS Study Project	1,000,000						1,000,000	1,000,000
Exit 317 Interchange Ramp Realignment	6,765,233						6,765,233	6,765,233
Route 11 @ Old Charlestown Road Roundabout (E)	5,167,722						5,167,722	5,167,722
Unfunded Priorities:								
Route 37 Engineering & Construction (E)						811,125,000	811,125,000	811,125,000
Route 277 Widening/Safety Improve. Ph 2 (E)						27,500,977	27,500,977	27,500,977
Redbud Road Realignment (E)						5,988,146	5,988,146	5,988,146
Exit 317 Interchange Upgrade						35,000,000	35,000,000	35,000,000

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Long Range Projects 2027+	County Contributions	Total Project Costs
Widening of Route 11 North Ph 1 (E)						30,656,329	30,656,329	30,656,329
Bruce town/Hopewell Rd Realignment (E)						8,652,000	8,652,000	8,652,000
Valley Mill Road Realignment West (E)								TBD
Route 7 Corridor Exit 315 to Greenwood Improve. (E)						5,407,500	5,407,500	5,407,500
Route 11 S Improve. City limits to Opequon Ch Ln (E)						3,568,950	3,568,950	3,568,950
Widening of Route 11 North Ph 2 (E)						207,648,000	207,648,000	207,648,000
Senseny Road Widening (E)						72,460,500	72,460,500	72,460,500
Senseny Rd turn lanes/imp. Crestleigh Dr (E)						2,756,288	2,756,288	2,756,288
I-81 Exit 307 Relocation & 4 In Connection (E)						253,347,290	253,347,290	253,347,290
Warrior Drive Extension south (E)						50,830,500	50,830,500	50,830,500
Channing Drive Extension (E)						48,667,500	48,667,500	48,667,500
Inverlee Way (E)						29,524,950	29,524,950	29,524,950
Warrior Drive Extension (Crosspointe South) (E)						36,230,250	36,230,250	36,230,250
Jubal Early Dr Extension & Interchange w/Rt 37 (E)								TBD
Valley Mill Road Realignment East (E)								TBD
Eastern Road Plan Improvements (E)						TBD	TBD	TBD
Total Transportation Projects	96,581,105					1,629,364,180	1,725,945,285	1,725,945,285
Winchester Regional Airport								
New Aviation Terminal (A, B, C)	7,500,000	85,000						7,585,000
Taxiway "A" Relocation (A, B, C)	3,680,000	3,650,000	4,444,444	4,444,444				16,218,888
Land Parcels (A, B, C)			200,000					200,000
RPZ Land Services (A, B, C)				150,000				150,000
Acquire Land/Easements (A, B, C)				270,000	500,000			770,000
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)					500,000			500,000
Master Plan Update					500,000			500,000
Total Winchester Regional Airport	11,180,000	3,735,000	5,144,444	5,564,444	1,500,000			27,123,888
Total All Projects	120,804,920	49,691,426	65,451,618	52,382,071	92,193,513	1,741,169,206	2,081,376,722	2,108,500,610
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 2022-2023 are presented as follows:

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 program capacity of 580 students but as of October 2021, the school has 641 students. Six 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. This project is funded through a VDOT grant and 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.

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.

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.

Playground Replacement: This project schedules replacement for playgrounds at County parks. County park playgrounds are popular amenities at county owned parks. The playgrounds will need to be replaced to meet user expectations. This project is anticipated to take place over a four year period with the first replacement occurring with the Clearbrook main playground.

Double Tollgate Citizens Convenience Site Expansion: The project will expand refuse capacity in the growing Double Tollgate, Lake Frederick, eastern Stephens City, and Armel communities by adding a second trash compactor, poured concrete wall, and other site improvements, greatly enhancing traffic flow and efficiency. This site is one of the County's busiest refuse and recycling sites. Additional upgrades are now necessary in order to meet the growing demands of solid waste management.

New Clearbrook Fire Station: The Company has outgrown the existing building with 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.

New Engine – Clearbrook Fire Station: This project consists of the replacement of a current pumper that has been in service since 2001. This vehicle will be utilized to supply members with a safe means of transport to and from emergency incidents and other necessary tasks and will bring necessary hose, water, and other firefighting equipment to the scene of various emergency incidents.

Reynolds Store Station Addition: This project consists of an addition to the existing kitchen of Station 20. The proposed 700 square feet would be added to the northeast side of the existing kitchen. The new area would allow for more workspace, efficiency, and additional new and improved equipment.

Reynolds Store Station Engine Replacement: This item is the replacement of existing engine 20. The current engine is a 1995 model and has become outdated and experiences numerous breakdowns. Parts are difficult to obtain and often modifications are needed for the engine to operate again.

Middletown Station Building Renovation/Addition: This renovation/addition will be designed to provide additional sleeping, bathroom, office areas for future growth in the system, and taller bay doors for housing apparatus. The station needs to maintain capabilities in emergency response and the facilities to house the apparatus, tools, and equipment and provide suitable living quarters for the system members.

Stephens City Station – Tower 11 Replacement: This project consists of the replacement of a custom chassis ladder truck with a new custom chassis ladder tower truck. Many of the changes in the new standards deal with safety and cannot be retrofitted to existing fire apparatus. The apparatus will be built to NFPA 1901 standards and equipped with the required tools and appliances to meet ISO standards at the time of build.

Greenwood Station Ambulance 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 to function as an advanced Life Support transport unit including a patient restraint 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.

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.

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 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.

Route 7 STARS Study Project: This project will consolidate turning movements at Blossom Drive/Millbrook Drive and Route 7 as well as at First Woods Drive/Greenwood Road and Route 7 to reduce conflicts and improve efficiency. This improvement would be a significant safety upgrade to these intersections.

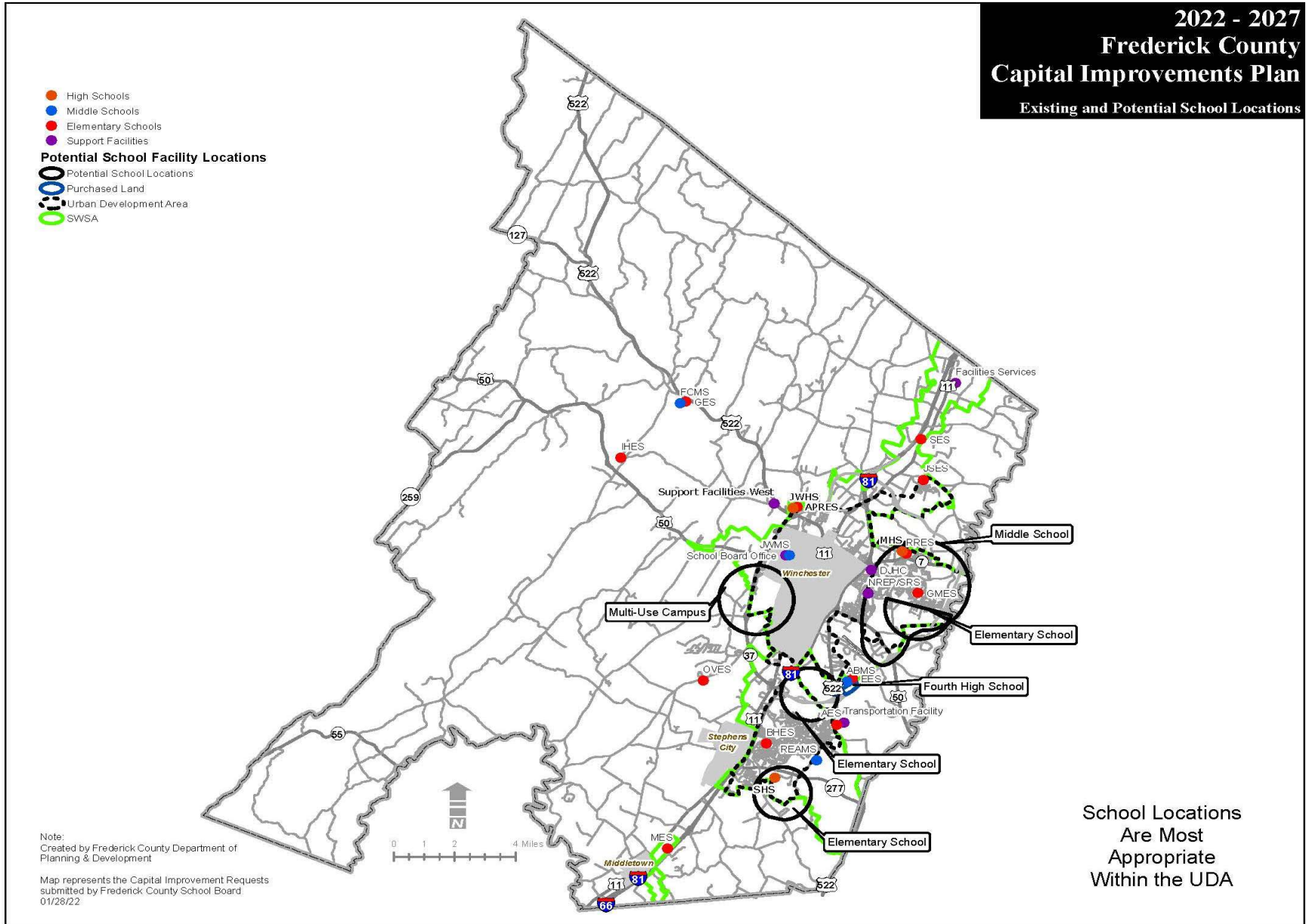
Exit 317 Interchange Ramp Realignment: This project is the relocation of the existing northbound exit ramp at I-81 Exit 317 and Route 11 to the current location of the Redbud Road intersection. This project will include turn lane upgrades on to the exit ramp from Route 11 North to I-81 northbound and removal of the signal that will be made redundant by the realignment. This improvement will upgrade traffic flow/safety through the interchange area.

Route 11 @ Old Charlestown Road Roundabout Installation: The project will upgrade the temporary signal that is currently in place to the roundabout design that VDOT has identified for this intersection. This enhancement will improve traffic flow and safety at this intersection while minimizing the impact to traffic moving north and south on Route 11.

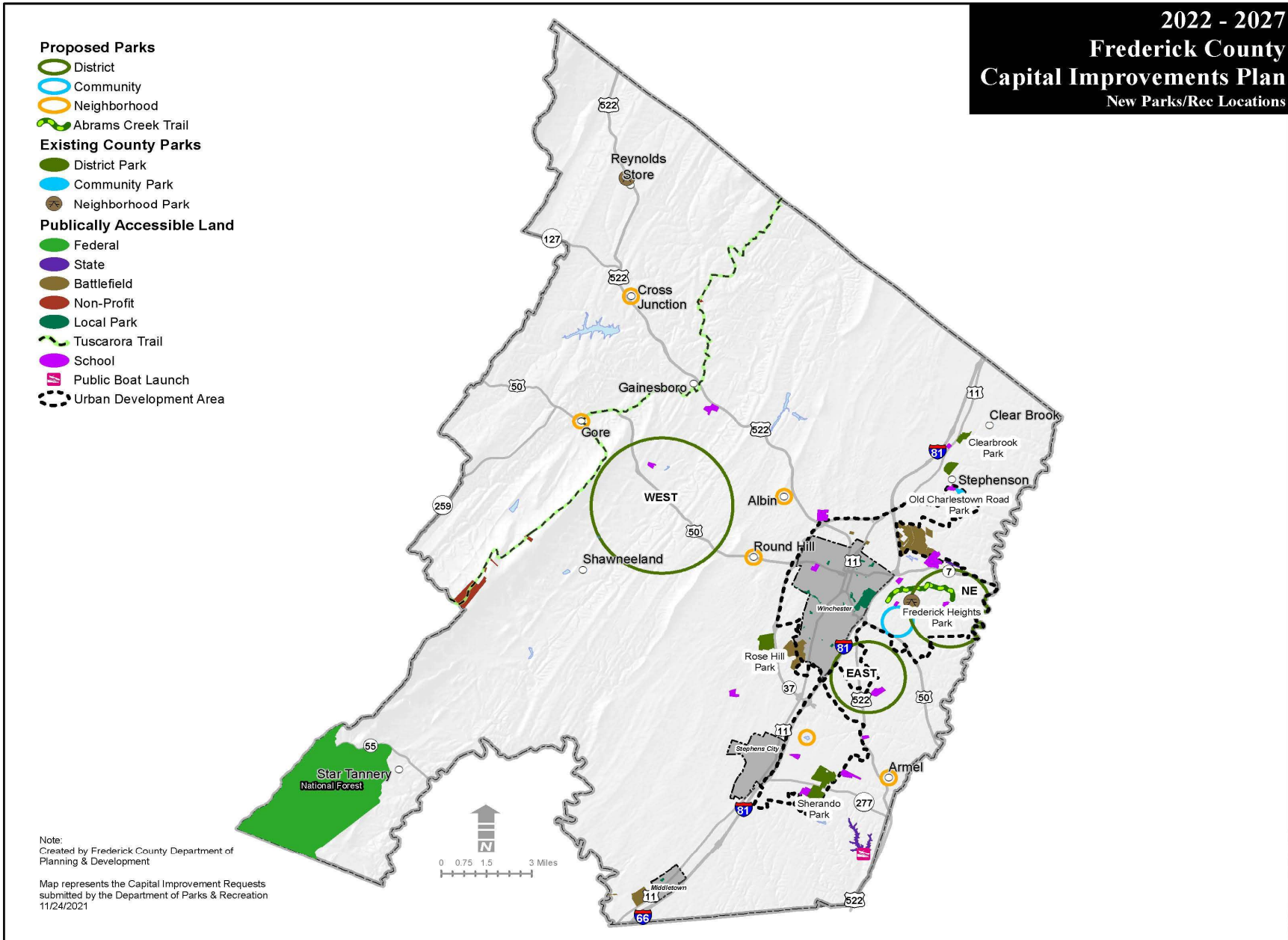
New Aviation Terminal Building: The Airport proposes design, bid, and construction of a new terminal building. The new facility will be constructed south of the existing building. The project will construct a new terminal building to accommodate a relocated taxiway and aircraft parking apron and address numerous building systems in need of rehabilitation/replacement.

Taxiway "A" Relocation: The relocation of Taxiway A is part of the overall goal to meet Federal Aviation Administration airport standards to maintain CAT I Instrument Landing System (ILS) weather minimums and meet airport design criteria for Group III aircraft. This project improves the safety of airport operations and enhances the ability to accommodate large business aircraft. Due to the complexity of relocating the entire 5,500' taxiway, the project will be completed in phases.

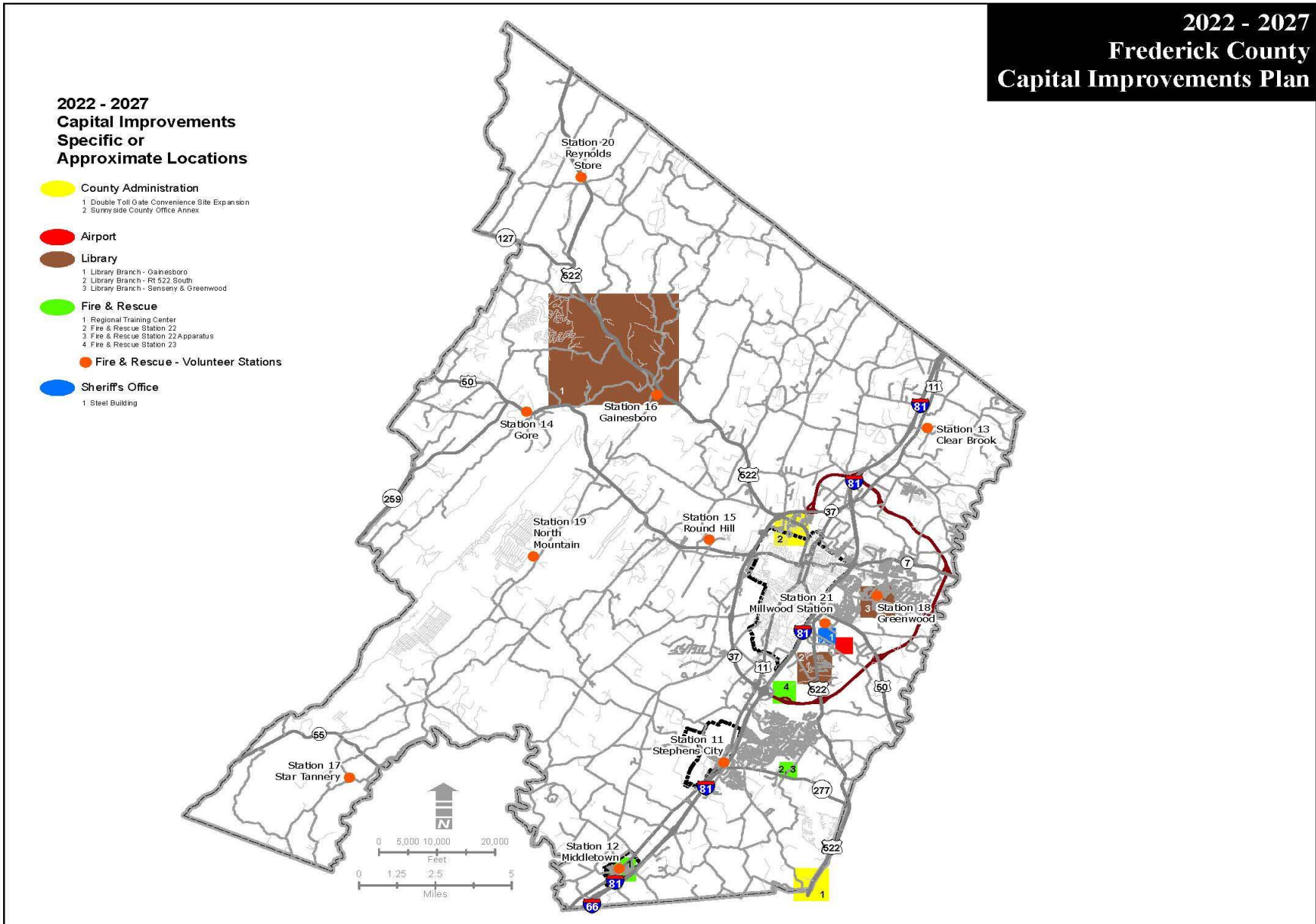
The map below shows the school projects that are described on the previous table.



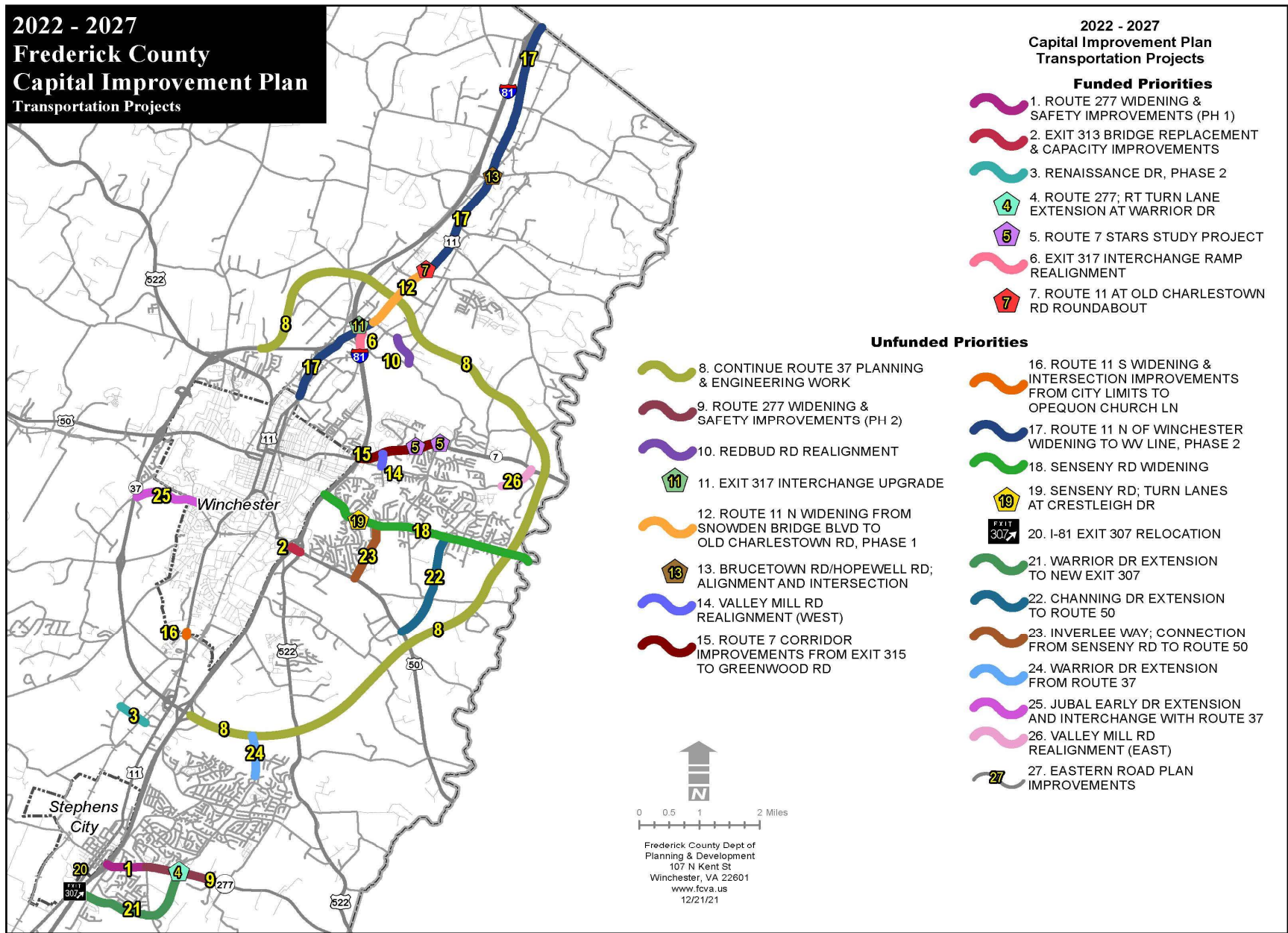
The map below shows the parks projects that are described on the previous table.



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 2022-2023 and have been included in each separate fund. A summary of these funded capital items are as follows:

General Fund:	
\$57,108	IBM Cloud for daily backups and high availability disaster recovery at Public Safety Building
500,000	DIVE Team vehicle – funded by State Homeland Security Grant
157,303	Completion of upgrade NG9-1-1 compliance – partially funded by state monies
508,915	Abrams Creek Greenway Trail – grant funded
44,500	Parks Equipment – funded with school maintenance reimbursement funds
34,350	Parks Equipment – funded with school maintenance reimbursement funds
\$1,302,176	Total General Fund Capital
Regional Jail Fund:	
\$8,000	Double convection oven
11,500	Reach-in heated cabinet
7,000	Ballistic window and door panel for Ford Explorer (fleet vehicle)
\$26,500	Total Regional Jail Fund Capital
Landfill Fund:	
\$100,000	Expansion of onsite wireless network
870,000	Two 963 Track Loaders – These loaders will replace existing loaders that were purchased in the 2018 budget cycle and are currently used at the MSW and CDD landfills. The existing loaders will each have 10,000 hours when replaced. The local Caterpillar vendor offered a guaranteed buyback price on each of the current loaders if replaced at the 10,000-hour limit. The importance of these loaders in the daily operation of the landfill is critical. By maintaining newer equipment, the goal is to reduce lost time and have lower repair costs.
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
3,500,000	Stormwater Diversion Cut – This project is to construct a stormwater diversion channel around future landfill cells at the Construction Demolition Debris landfill. This landfill cell was permitted through DEQ in 1997 on the concept that stormwater would be conveyed through pipes located under the landfill cell. The County has purchased property since the original permitting that will allow for a channel to be constructed, eliminating the need to pipe the water under the landfill. Constructing this channel should greatly reduce the long-term environmental impacts at the facility. This is a multi-year project that began with permitting in the 2022 budget cycle. This current funding will finance the excavation of the channel.
150,000	Household Hazardous Waste Building Expansion – This project will enlarge the storage area for household hazardous waste and e-cycle collection programs. Materials collected through these programs should be stored under roof until trucked offsite by vendors. Current facilities have limited storage space and it is difficult to always ensure materials

	are under roof. This project will have a positive impact by allowing these programs to increase services to the local community.
300,000	Stormwater Management Improvements – The landfill has a more than ten stormwater outfalls that are monitored in accordance with a DEQ general permit for landfills. Regulations for stormwater discharges continue to become more stringent and the landfill continues to have more open area thus requiring more controls. Engineering consultants are currently reviewing options and beginning designs for additional controls at the facility. This funding will allow staff to proceed once appropriate controls have been determined.
\$4,955,000	Total Landfill Fund Capital
School Funds:	
\$16,536,986	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses/Private Purpose Funds – Capital outlay expenditure appropriations for FY 2023 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, air ventilation systems, etc. A large percentage of operating fund capital outlay appropriation in FY 2023 is non-routine, non-recurring expenditures to replace equipment with the use of federal funds.
7,289,392	School Capital Fund – Capital outlay expenditure appropriations for FY 2023 for the School Capital Fund is non-routine capital that will not affect current and future operating funds but will help preserve building assets.
\$23,826,378	Total School Funds Capital
\$30,110,054	Total Capital – All Funds

As stated, the items in this table are included in the approved FY 2023 budget. This table does not necessarily match the CIP table on pages 287-289. Projects included in the CIP does not indicate that Frederick County will be undertaking these projects. For Frederick County, the CIP is 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.

The following pages are summaries of the Board of Supervisors Capital Fund and the School Capital Fund.

Board of Supervisors 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.

At the end of FY 2021, the Board of Supervisors transferred and appropriated \$26.1 million to the Capital Fund. At the time of the transfer, the fund had a balance of \$16 million.

Projects:

During FY 2022, the Board of Supervisors transferred \$4.2 million to the School Capital Fund. These funds were for 19 new school buses and various capital projects including HVAC systems for Sherando High School and the School Administration Building. The Board also reserved \$22 million for a Public Safety Emergency Communications Project. Prior to the FY 2023 transfer from the General Fund, the Board of Supervisors Capital Projects Fund had a balance of \$15.8 million.

School Capital Fund

Fund Description:

This fund is used for the purchase of capital items not reflected in the school operating budget. For FY 2023, \$2,000,000 in unspent funds from the prior year are carried over to continue projects that were begun in FY 2022 but not completed by June 30, 2022. Additionally, the state is estimated to provide funds to support facilities and technology asset replacement projects as listed below and identified in the Capital Asset Plan.

Budget Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	Change FY22 to FY23	
Costs						
Operating	\$482,301	\$403,961	\$1,000,000	\$7,289,392	\$6,289,392	628.94%
Capital	5,094,805	4,555,565	0	0	0	0.00%
Total	5,577,106	4,959,526	1,000,000	7,289,392	6,289,392	628.94%
Other Funds	0	16,963	0	0	0	0.00%
State Funds	0	0	0	5,289,392	5,289,392	0.00%
Carry Over Prior Year	1,889,268	1,352,825	1,000,000	2,000,000	1,000,000	100.00%
Local Tax Funding	\$5,040,663	\$5,692,878	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%

Department	FY 2023 Capital Purchase/Project	Cost
School Capital Fund:	Continuing capital projects begun in FY 2022 but not completed by end of FY22	\$2,000,000
Facilities	Building automation system replacements	\$2,000,000
Facilities	Fire alarm replacement at Dowell J. Howard Center	\$170,000
Facilities	Chiller and water heater replacement at Dowell J. Howard Center	\$350,000
Facilities	Boiler and water heater replacements at NREP and Bass-Hoover Elementary School	\$700,000
Facilities and Technology	Lighting replacement and technology wiring renovation at Apple Pie Ridge Elementary School	\$641,150
Facilities	Stadium bleacher replacement at James Wood Middle School	\$880,000
Facilities	Reserve for roof replacement at Millbrook High School	\$548,242
Total		\$7,289,392

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

ACFR: Annual Comprehensive Financial Report

APS: Adult Protective Services

ARPA: American Rescue Plan Act of 2021

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

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

CSLFRF: Coronavirus State and Local Fiscal Recovery Funds

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

ESSER: Elementary and Secondary School Emergency Relief Funds

FAA: Federal Aviation Administration

FBI: Federal Bureau of Investigations

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

LHCC: Lake Holiday Country Club

LHSD: Lake Holiday Sanitary District

LHSDWC: Lake Holiday Sanitary District Working Committee

LRCC: Laurel Ridge Community College

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

PSB: Public Safety Building

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

SWSA: Sewer and Water Service Area

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.