

ANNUAL BUDGET
2023-2024
COUNTY of FREDERICK
VIRGINIA



TABLE OF CONTENTS

HYPERLINKS ARE ACTIVE FOR PAGES LISTED IN TABLE OF CONTENTS

Board of Supervisors	7
List of County Officials.....	8
Budget Award.....	9
Budget Message.....	12
County Organizational Chart.....	20

BUDGET SUMMARY

The Budget Process.....	22
FY2024 Budget Calendar	26
Ten-Year Budget Comparison	27
Basis of Budgeting.....	28
Vision Statement and Core Values.....	30
Financial Management Policies and Strategic Goals	31
Debt Management.....	35
Debt Service Requirements on Outstanding Bonds.....	37
Statement of Long-Term School Indebtedness	39
Total County Revenues – Graph.....	40
Total County Expenditures – Graph.....	41
General Fund Revenues – Graph	42
General Fund Expenditures – Graph.....	43
Expenditures – Category Summary.....	44
Personnel Needs	47
Budgeted Full-Time Personnel – Last Ten Fiscal Years – Graph	48
Organization of Appropriated Funds	50
General Fund Revenues and Trends	53
Real and Personal Property Tax Revenues – Graphs	54
List of Tax Exempt Non-Profit Organizations	55
General Fund Revenue Analysis – Graph.....	65
Northwestern Regional Adult Detention Center Fund Revenues.....	66
Landfill Fund Revenues	67
Court Services/Old Dominion Alcohol Safety Action Program Fund Revenues.....	68
Shawneeland Sanitary District Fund Revenues.....	69
Winchester Regional Airport Fund Revenues	70
Lake Holiday Sanitary District Fund Revenues.....	70
EMS Revenue Recovery Fund Revenues.....	71

Economic Development Authority Fund Revenues	71
County Transportation Fund Revenues	72
County Capital Fund Revenues	72
School Operating Fund Revenues	73
School Operating Fund Revenue Analysis – Graph.....	75
School Capital Projects Fund Revenues	76
School Debt Service Fund Revenues.....	76
School Textbook Fund Revenues	77
School Private Purpose Fund Revenues.....	77
School Nutrition Services Fund Revenues	78
Consolidated Services Fund Revenues.....	78
NREP Operating Fund Revenues	79
NREP Textbook Fund Revenues	79
Fund Balance Analysis.....	80
Long Range Planning for Construction Projects.....	85
Basis of Financial Reporting	87
Profile of Frederick County	89
Supplemental/Statistical Information.....	100

ADMINISTRATION

Board of Supervisors	111
County Administrator.....	114
County Attorney.....	117
Human Resources	120
Independent Auditor.....	123
Commissioner of the Revenue.....	124
Reassessment.....	128
Treasurer	131
Finance	134
Information Technologies	137
Management Information Systems	140
Other	143
Electoral Board.....	144
Registrar	147

JUDICIAL ADMINISTRATION

Circuit Court	152
General District Court	153
Juvenile and Domestic Relations Court.....	154

Clerk of the Circuit Court.....	155
Law Library	158
Commonwealth’s Attorney.....	159
Victim/Witness Program	162

PUBLIC SAFETY

Sheriff	167
Volunteer Fire Departments	171
Ambulance and Rescue Service	172
Public Safety Contributions.....	173
Juvenile Court Probation.....	174
Inspections	177
Fire and Rescue	180
Public Safety Communications.....	184

PUBLIC WORKS

Road Administration	189
Street Lights	190
General Engineering.....	191
Refuse Collection.....	194
Refuse Disposal	197
Litter Control	198
Maintenance	199
County Office Buildings.....	202
Animal Shelter	203

HEALTH AND WELFARE

Local Health Department.....	208
Northwestern Community Services	209
Seniors First.....	210
Property Tax Relief for Elderly/Handicapped/Veterans	211
Social Services Administration	212
Public Assistance	215

COMMUNITY COLLEGE

Laurel Ridge Community College	219
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PARKS, RECREATION & CULTURAL

Parks and Recreation Administration 222
Recreation Centers..... 225
Clearbrook Park..... 228
Sherando Park 231
Regional Library..... 234

COMMUNITY DEVELOPMENT

Planning and Development..... 237
Economic Development Authority Transfer 240
Zoning Board 241
Building Appeals Board 242
Northern Shenandoah Valley Regional Commission 243
Lord Fairfax Soil and Water Conservation District..... 244
Extension 245

MISCELLANEOUS

Transfers..... 249

OTHER FUNDS

Northwestern Regional Adult Detention Center Fund 251
Landfill Fund..... 254
Court Services/Old Dominion Alcohol Safety Action Program Fund 257
Shawneeland Sanitary District Fund 260
Winchester Regional Airport Fund..... 263
Lake Holiday Sanitary District Fund 266
EMS Revenue Recovery Fund..... 268
Economic Development Authority Fund..... 271
County Transportation Projects Fund..... 274

SCHOOL FUNDS

School Operating Fund:
School Instruction 278
Administration, Attendance, and Health Services 280
Pupil Transportation Services 282
Operation and Maintenance Services..... 284

School Operating – Nutrition Services	286
Facilities.....	287
Technology	288
School Transfers	290
School Debt Service Fund.....	291
School Nutrition Services Fund	292
School Textbook Fund.....	294
School Private Purpose Funds.....	295
NREP Operating Fund.....	296
NREP Textbook Fund.....	298
Consolidated Services Fund	299

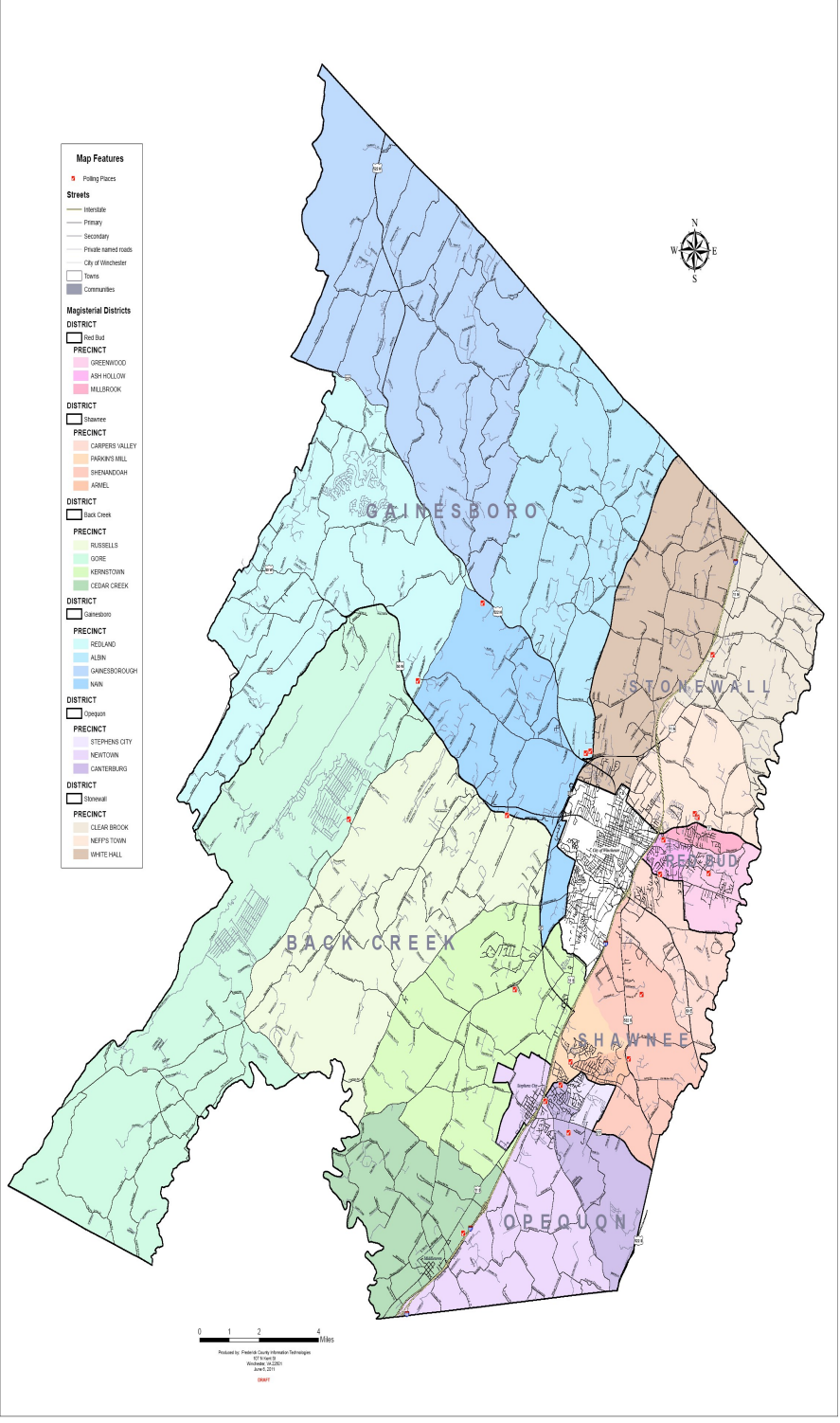
CAPITAL IMPROVEMENTS PLAN

Capital Improvement Plan	301
Board of Supervisors Capital Fund.....	314
School Capital Projects Fund.....	315

<i>ACRONYMS AND GLOSSARY</i>	317
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FREDERICK COUNTY, VIRGINIA BOARD OF SUPERVISORS 2023-2024

Frederick County Magisterial Districts



Charles S. DeHaven
Chairman-At-Large



Blaine P. Dunn
Vice-Chairman Red Bud



Judith McCann-Slaughter
Stonewall



Heather H. Lockridge
Red Bud



Robert W. Wells
Opequon



Josh Ludwig
Shawnee



Shawn L. Graber
Back Creek

FREDERICK COUNTY, VIRGINIA
OFFICIALS
2023-2024

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 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. George C. Hummer..... 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, 2022

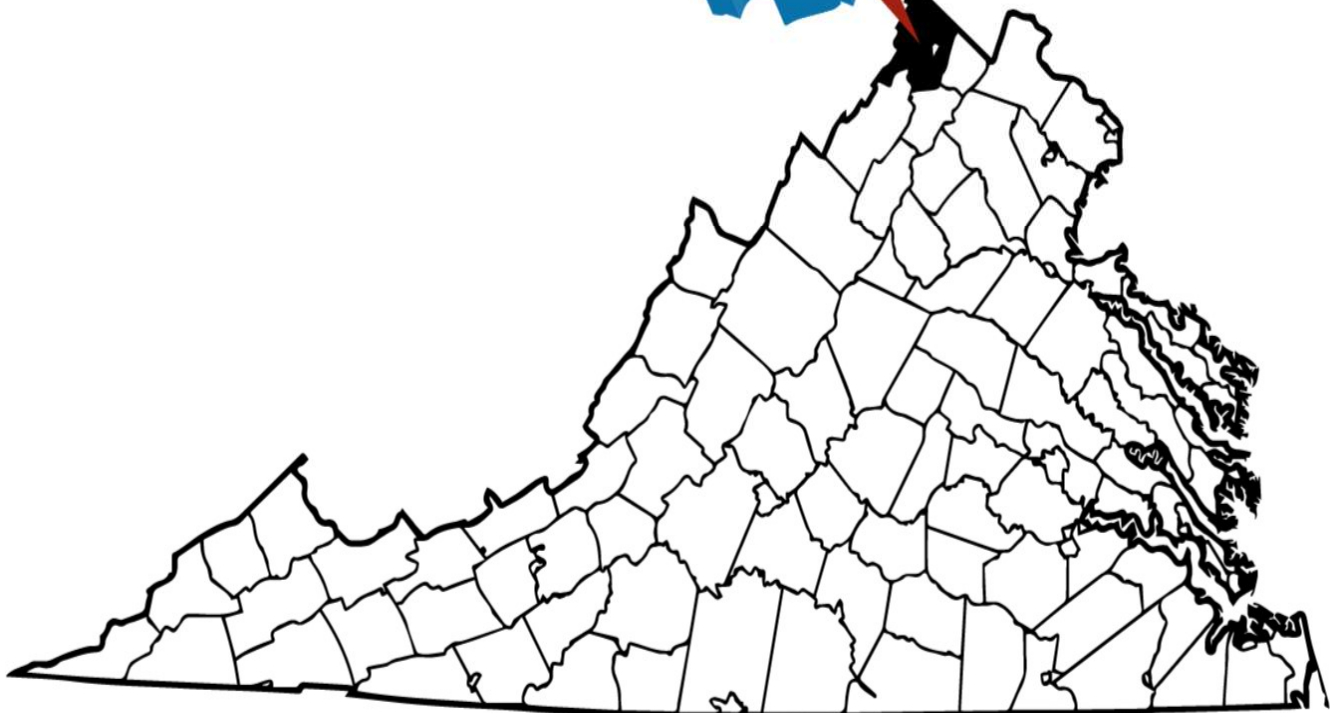
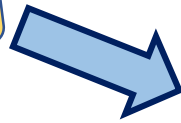
Christopher P. Morill

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, 2022. 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, 2023

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 2023-2024 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

FY2024 Budget Highlights

This budget process began with a reassessment of real property within the County. Reassessments occur on a two-year cycle and are handled in-house by a reassessment team under the direction of the Commissioner of the Revenue. Reassessments that result in a revenue neutral tax rate do not require a special advertisement and public hearing. The first budget work session on January 11 consisted of an overview of the reassessment presented by the Commissioner of the Revenue. Residential properties realized an average 23% increase and commercial properties averaged a 16% increase. At the current real estate tax rate of \$0.61, additional revenue to be generated with these increased values would equal approximately \$15 million. A General Fund budget overview was presented at the second budget work session on January 25. This overview revealed that total general fund revenue growth, excluding property tax revenue, was \$5 million, with increases in local sales tax, meals and lodging taxes, and interest earnings making up the bulk of that increase. The Board of Supervisors agreed by majority at this meeting to advertise the reassessment public hearing using the current \$0.61 real estate tax rate.

Budget priorities for County Administration include a cost of living adjustment (COLA), training for staff to increase motivation and productivity, career development for qualifying staff, preliminary groundwork for a new fire station in a rapidly growing area of the County, and local transportation issues. These priorities remain fairly consistent with last fiscal year except for the new fire station being added due to its growing importance. 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 30 and the school system requested 21 new positions.

After additional budget work sessions and hearing from several County departments and the School Superintendent, the Board of Supervisors decided by majority vote to advertise the budget public hearing with the current real estate tax rate of \$0.61 and the current personal property tax rate of \$4.23. More budget deliberations occurred after the public hearing. With over \$6 million in reductions to General Fund requests and being able to utilize funds from a healthy County Capital Fund to provide for current transportation projects, the Board of Supervisors, by majority vote, reduced the real estate tax rate to a revenue neutral \$0.51 rate. This rate was able to provide \$7 million to the General Fund including 17 new positions and a 5% COLA. The School Operating Fund received \$8.5 million from the General Fund and 18 new positions for the school system as well as a minimum 5% salary increase for all school staff.

The FY2024 Adopted Budget totals \$439,090,333, an increase of \$13.1 million, or 3.09% compared to the FY2023 Adopted Budget.

	FY 2023	FY 2024	Difference	
	Adopted	Adopted	\$	%
General Fund	\$103,015,187	\$109,450,429	\$6,435,242	6.25%
Regional Jail Fund	27,291,347	28,930,902	1,639,555	6.01%
Landfill Fund	13,179,495	10,251,439	-2,928,056	-22.22%
Old Dominion ASAP Fund	460,248	611,559	151,311	32.88%
Shawneeland Sanitary District Fund	939,882	925,104	-14,778	-1.57%
Airport Authority Operating Fund	2,428,858	2,974,811	545,953	22.48%
Lake Holiday Sanitary District Fund	781,823	781,763	-60	-0.01%
EMS Revenue Recovery Fund	2,209,014	2,506,645	297,631	13.47%
Economic Development Authority Fund	714,459	761,418	46,959	6.57%
County Transportation Projects Fund	8,851,758	6,041,046	-2,810,712	-31.75%
School Operating Fund	216,697,948	228,539,695	11,841,747	5.46%
School Capital Projects Fund	7,289,392	1,000,000	-6,289,392	-86.28%
School Nutrition Services Fund	10,059,529	11,596,347	1,536,818	15.28%
School Debt Service Fund	17,800,740	18,927,199	1,126,459	6.33%
School Private Purpose Fund	675,000	675,000	0	0.00%
School Textbook Fund	3,084,777	3,389,393	304,616	9.87%
NREP Operating/Textbook Funds	6,426,223	7,227,583	801,360	12.47%
Consolidated Services Fund	4,000,000	4,500,000	500,000	12.50%
Total	\$425,905,680	\$439,090,333	\$13,184,653	3.09%

Included in this budget are the following:

- 10% increase to health insurance premiums for county government employees
- 5% COLA for county government employees
- Increased funding for health department, community services board, Seniors First, and other outside agencies
- Increase in transfer to Children’s Services Act Fund
- New positions: Deputies and Investigator, Firefighter/EMT’s, E-911 Communications Officer, Commonwealth Attorney, Custodian, and DSS Family Services Specialists
- Increased funding to support school operations: 18 new positions directly serving students, a meaningful salary increase, and continued federal funding to remediate students and improve facilities air quality
- Two new instructional assistant positions for the Northwestern Regional Educational Programs to support students with significant special needs

Capital Funding

There are few capital items included in the General Operating Fund. All other requests are prioritized and reviewed after the fiscal year is closed. Amounts that are in the unreserved general fund balance that exceed 20% of the budget are requested to be transferred to the County Capital Fund to be used for these prioritized capital requests.

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

The following table outlines the General Fund capital items and the School Capital Project Fund purchases/improvements that are planned for FY2024:

Capital Purchase/Project	Estimated Cost
General Fund:	
Parks Equipment – reimbursed with school maintenance funds	76,019
Total General Fund	\$76,019
School System	
Continuing capital projects begun in FY 2023 but not completed by end of FY23	\$1,000,000
Total School System	\$1,000,000

Competitive Salaries

It has been the stated desire of the Board of Supervisors to maintain competitive salaries and benefits for County employees. A compensation study was conducted and implemented in FY2023.

A five percent Cost Of Living Adjustment (COLA) has been included for county government employees.

County health insurance premiums rose by ten 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.

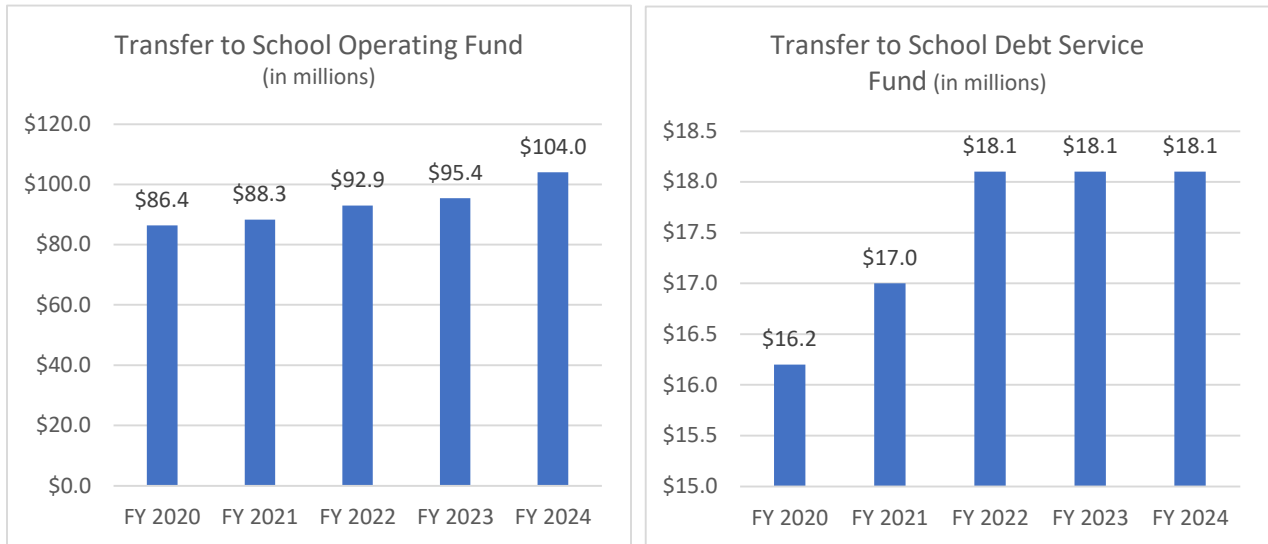
The following is a list of all new full-time positions approved in the FY2024 budget:

Department	Position Title	# of Positions
General Fund:		
Commonwealth Attorney' Office	Commonwealth Attorney	1
Sheriff	Deputy	3
Sheriff	Investigator	1
Fire and Rescue	Firefighter/EMT	8
Public Safety Communications	Communications Officer	1
Maintenance	Custodian	1
Social Services	Family Services Specialist	2
General Fund Total		17
School Operating Fund:		
School Instruction	Classroom Teachers, School Counselors, Social Workers, Athletic Trainers, & Parent Liaison	18
School Operating Fund Total		18
NREP Operating Fund:		
NREP	Classroom Instructional Assistants	2
NREP Operating Fund Total		2
Total Change in Full-Time Positions		37

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 \$8,562,519, or 9%. 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 20% over the last five years. The transfer amount to the Debt Service Fund has not changed over the last three years 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.



Another transfer was made to the School Operating Fund from the County Capital Fund in the amount of \$661,174. This amount is to be used to purchase replacement school buses and to fund other school capital needs.

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 2023-2024 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
- Additional Communications Officers for the County's Emergency 911 Center
- Numerous positions requested by Commissioner of the Revenue, Clerk of the Circuit Court, and Economic Development Authority
- Capital requests for various departments including replacement vehicles for the Sheriff's Office and Fire and Rescue, 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 – *Delayed Goal*
- Funding for a division-wide Pre-K program – *Delayed Goal*
- Full funding of a sustained school bus fleet replacement plan – *Delayed Goal*
- Full funding for competitive salaries for staff – *Delayed Goal*
- Full funding for scheduled facilities asset replacement projects – *Unfunded Request*

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 is 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 is expected to be complete in late 2024, and 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

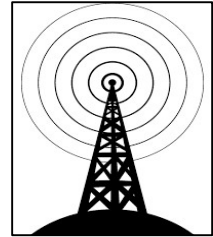
matching contribution required to participate in the regional partnership was committed from ARPA-CLFRF funds and will bring broadband service to over 40,000 unserved locations in Frederick County.

The US Department of Treasury made an additional \$100,000 available from the ARPA-Local Assistance and Tribal Consistency Fund (LATCF). The funds may be used for any governmental purpose other than a lobbying activity. The County has committed these funds to the cost of the upgrade to the emergency response radio system.

Working For The Future

Projects

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. To date, all ten tower sites have been secured via purchases, memorandum of understanding, or other agreements. A Notice to Proceed has been issued for all ten sites and site readiness has begun. The Project Team finalized the Detailed Design Review in April 2023 and has entered Phase 2: Staging, Site Readiness, and Construction. As of June 2023, the County has received 255 VP6000 single band radios, many of which have been programmed and deployed throughout the Fire and Rescue system. Installation of the VM7000 multi band mobile radios continues for new Sheriff's Office patrol vehicles and new and existing Fire and Rescue apparatus. E.F. Johnson and public safety communications staff have also been reviewing the numerous mutual aid agreements between the County and our surrounding jurisdictions to determine needed updates to the existing code-plug programming to ensure seamless interoperability between the different systems. 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.



A project in the near future for Frederick County is a new fire station (Station 22) to serve the southeast portion of the County that is seeing rapid growth and has significant areas that are outside NFPA 1720 (National Fire Protection Association) recommended response times based on existing stations. It is estimated that the construction of the new station could take between 18-36 months for an estimated \$7.5 million.

Business and Economy

More than \$156 million in capital investment has been announced by Frederick County companies over the last three years (2020-2022). 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. Nearly 2,100 businesses employ over 37,500 people.¹

Over the next decade, it is forecasted that approximately 7,400 new jobs will be created within Frederick County. An additional 20,000 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 including Navy Federal Credit Union, Amazon, Trex, FEMA, HP Hood, and Thermo Fisher Scientific. Several of the County's most recent expansion announcements are within the building product manufacturing industry. Evolve Stone is investing \$1.25 million to increase capacity by adding a second production line and Kingspan Insulation will construct its second local manufacturing facility. Trex, a manufacturer of composite decking, railing, and furniture, has operated in Frederick County for more than 25 years. In 2021, the company built a second manufacturing facility adjacent to its current facility. In 2023, Trex opened its new global headquarters in Winchester, Frederick County's city center. Trex also operates multiple warehousing facilities and Trex University in the County.



Three industrial parks (Graystone Business Park, Fort Collier Industrial Park, and Stonewall Industrial Park) house widely recognized companies such as Crown Beverage Packaging, Monoflo, Rubbermaid, Melnor, 8th Avenue Food & Provisions, Southeastern Container, Kraft Heinz, Berry Global, and Green Bay Packaging, among others.

New and expanding industrial parks are under construction to serve the County's growing business community. Valley Innovation Park, a 147-acre industrial complex by the Peterson Companies, offers graded, pad-ready sites for purchase or lease. Tradeport 81 offers more than 780,000 sq. ft. of space across two new buildings in Graystone Industrial Park. One Logistics Park is a 2.7 million sq. ft. industrial complex on the east side of the County that will serve industrial users.

A thriving business community, engaged citizenry, and recognized quality of life have drawn 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, 2023
- Howard Shockey & Sons – Associated Builders and Contractors (ABC) Top Performers List, 2023

The County's proximity to Northern Virginia, diverse career opportunities, and recognized livability have led to population growth. The U.S. Census Bureau estimates Frederick County's 2022 population to be 95,051, and the Weldon Cooper Center for Public Service forecasts increases to 103,035 by 2030 (8.4% increase) and 117,383 by 2040 (13.9% increase 2030-2040). The housing industry has responded to local demand with 677 new residential permits issued in calendar year 2022.

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. 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,

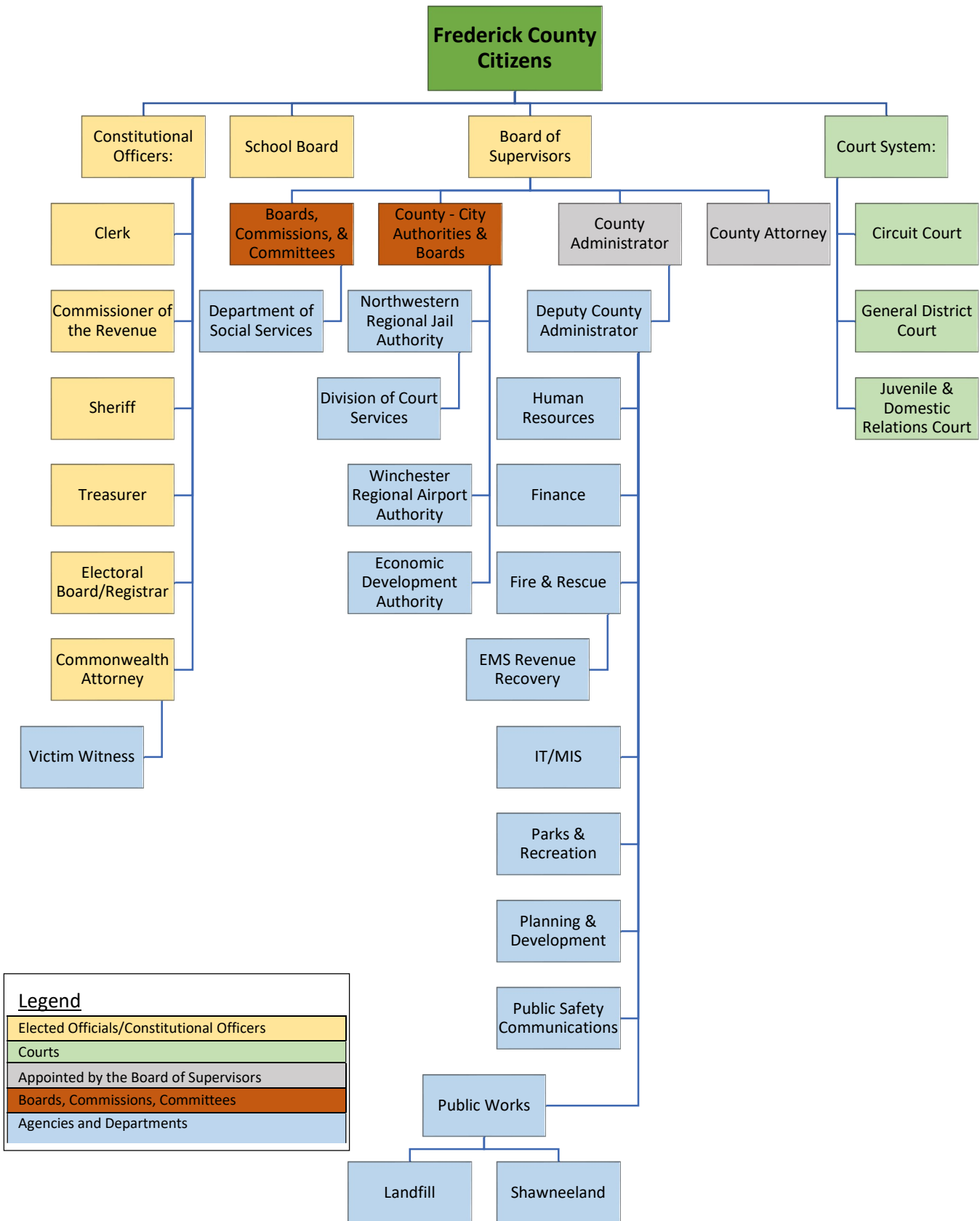
A handwritten signature in blue ink that reads "Michael Bollhoefer". The signature is fluid and cursive, with the first name "Michael" and last name "Bollhoefer" clearly legible.

Michael L. Bollhoefer
County Administrator

¹ Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages, 4Q2022

² [JobsEQ](#) 4Q2022

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 2023-2024 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 FY2024 budget process began with a reassessment of real property. A presentation of the reassessment results occurred at the first budget work session on January 11. Residential properties realized an average 23% increase and commercial properties averaged a 16% increase. At the current real estate tax rate of \$0.61, additional revenue to be generated with these increased values would equal approximately \$15 million. The second budget work session on January 25 consisted of an initial overview of the General Fund budget request. This overview revealed that local tax growth, excluding property taxes, increased by \$3 million which includes sales tax, business and professional occupation license taxes, and meals and lodging taxes. Interest earning increased by \$1.4 million, and program/department specific revenue increased by \$0.6 million to include state categorical revenue and parks and recreation charges. At this meeting, discussion turned to the reassessment. It was decided by majority vote to advertise the reassessment public hearing using the current \$0.61 real estate tax rate. In keeping with the Board's desire to reserve monies for transportation related issues, \$6 million was earmarked in the General Fund budget request to be transferred to the Transportation Project Fund for two Smart Scale applications currently in process with the Virginia Department of Transportation. Smart Scale is a process that helps the Commonwealth of Virginia meet its most critical transportation needs using limited tax dollars. General Fund requests also consisted of 30 new positions, including nine for the Sheriff and eight for Fire & Rescue, and over \$19 million in capital requests. A 7% Cost of Living Adjustment was also included at a cost of \$5 million.

The School Board requested \$17.7 million in additional funds from the County, \$9.2 million for the School Operating Fund and \$8.5 million for the School Capital Fund. This request includes 21 new positions. At this point in time, the Board of Supervisors was made up of six members due to one moving out of their district in February. A consensus could not be reached on what real estate tax rate to advertise for the budget public hearing. With no consensus, the current real estate tax rate of \$0.61 must be used for the budget public hearing advertisement. Using this rate along with other budgeted revenue increases gave the General Fund an additional \$19 million due to the increase in real estate tax revenue brought about by the current reassessment which in turn, fully funded the requested \$9.2 million General Fund transfer to the School Operating Fund. The General Fund transfer to the School Capital Fund was not approved. The General Fund transfer to the Transportation Project Fund was reduced to \$5 million.

After the public hearing, discussions were held regarding reducing the real estate tax rate to a revenue neutral rate of \$0.51. This could be accomplished by making several changes to the advertised budget:

- The current reserved County Capital Fund has a healthy balance, therefore, a transfer of \$6 million to the Transportation Project Fund will come from the County Capital Fund instead of the General Fund.
- The amount budgeted for the COLA was reduced from 6.5% to 5%.
- The General Fund requested 30 new positions. This amount was reduced to 17 positions.
- Reduced the General Fund transfer to the School Operating to \$8.5 million with the remaining \$660,000 being transferred from the County Capital Fund for school bus purchases.
- Several revenue sources were increased such as State Compensation Board, Interest Earnings, Sales Tax, and Meals Tax.
- The transfer to the Regional Jail was reduced due to increased Compensation Board Funding.

The Board of Supervisors adopted the FY2024 budget on April 19, 2023.

Changes in General Fund Revenue

Here are how the budgeted revenues for the General Fund changed from FY2023 to FY2024:

Category	FY2023	FY2024	Difference
General Property Taxes	\$160,030,000	\$160,510,000	\$480,000
Other Local Taxes	48,934,660	52,354,691	3,420,031
Permits/Privilege Fees	2,146,385	2,425,205	278,820
Fines/Forfeitures	292,000	262,000	-30,000
Use of Money/Property	450,018	2,820,066	2,370,048
Charges for Services	4,252,660	4,749,694	497,034
Misc. Revenues	190,200	225,895	35,695
Recovered Costs	2,143,249	2,122,704	-20,545
State	14,096,637	13,584,240	-509,397
Federal	0	490,118	490,118
Total	\$232,532,809	\$239,544,613	\$7,011,804

General Property Taxes and Other Local Taxes increased by \$3,900,031 as a result of an increase in sales tax, meals and lodging taxes, and BPOL revenue. The largest revenue sources in these two categories are real estate tax revenue at a rate of \$0.51 and personal property tax revenue at a rate of \$4.23.

Revenues from Use of Money and Property increased due to interest rates on investments rebounding after years of low returns.

Although there are increases budgeted to state Compensation Board revenues for the Constitutional Offices, the net decrease in state revenue can be tied to several state grants not being included in this budget year.

Changes in School Operating Revenue

The FY2024 School Operating Fund budget increased by \$12,099,515. The increase in available revenue is primarily due to more funding from the state and County compared to FY2023. Increased revenues for the school division include \$4.6 million from the state and \$9.2 million from the County offset by a reduction of \$1.7 million from the federal government and local miscellaneous sources.

Revenue increases support School Board FY2024 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 18 new classroom teaching, school counselors, social workers and a parent liaison positions directly supporting students from diverse backgrounds supports this goal. New positions focus on instruction, language 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 and the County provides a minimum five percent salary increase for all staff. Classified hourly employees and the teacher pay scale received more than a five percent increase.
- **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 six replacement schools buses. Based on FCPS fleet size, FCPS should have recurring operating funds to replace 13 buses annually.

Changes in General Fund Expenditures

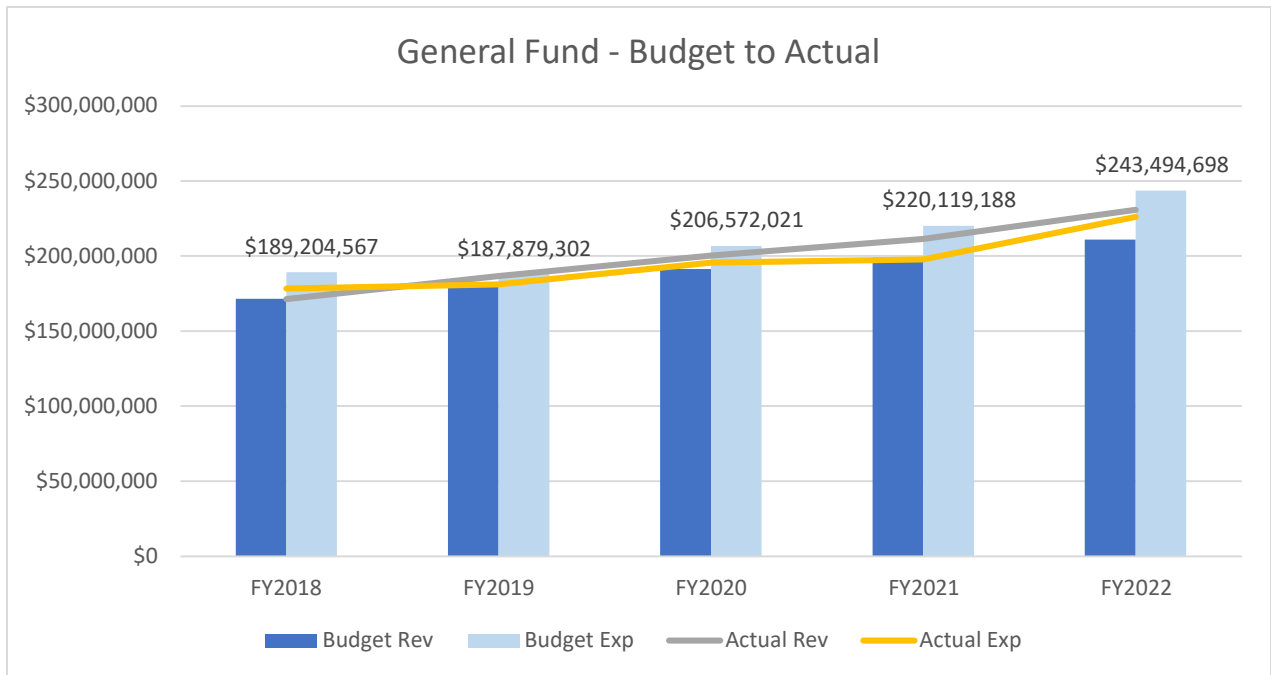
Original General Fund expenditure requests submitted by departments as well as the transfer requests from the school system for FY2024 were \$39 million above the FY2023 approved General Fund budget. After many budget work sessions, and knowing what the projected revenues were going to be, the General Fund expenditures were finalized by category as follows:

Function	FY23 Approved	FY24 Approved	Difference
General Government	\$16,330,550	\$18,498,844	\$2,168,294
Judicial Administration	3,338,128	3,671,550	333,422
Public Safety	51,415,029	56,449,940	5,034,911
Public Works	6,760,245	7,333,017	572,772
Health/Welfare	12,484,326	12,859,127	374,801
Parks/Cultural/Comm. College	9,279,278	10,082,500	803,222
Community Development	2,450,591	2,638,393	187,802
School Operating/Debt Transfers	113,530,335	122,092,854	8,562,519
Non-Departmental	16,944,327	5,918,388	-11,025,939
Total	\$232,532,809	\$239,544,613	\$7,011,804

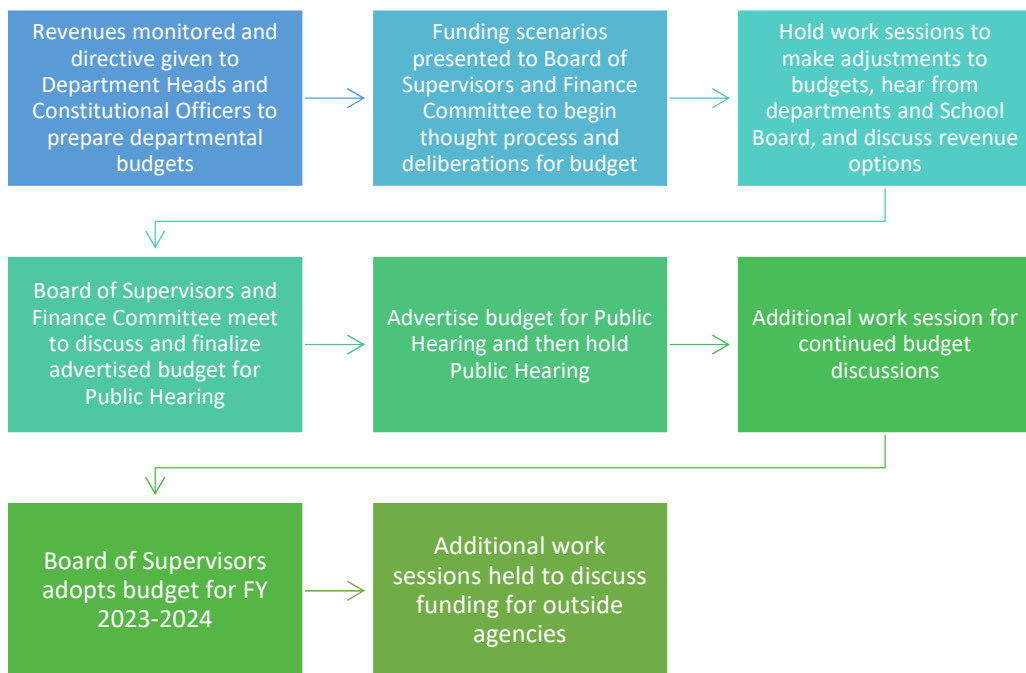
A breakdown of the key elements included in the General Fund adopted budget are:

- The School System received an additional \$8.56 million from the General Fund and \$661,174 from the County Capital Fund 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 \$3.4 million for a 5% COLA for all employees.
- New positions have been included for the Commonwealth’s Attorney, Sheriff, Public Safety Communications, Maintenance, and the Department of Social Services.
- The Fire and Rescue Department received eight Firefighter/EMT’s and related equipment. The Firefighter positions 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 health department, Northwestern Community Services, Seniors First, Children’s Services Act, and Property Tax Relief for Elderly/Handicapped/Disabled Veterans.

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 2023-2024	
October 26, 2022	Budget information available to departments and requests sent to outside agencies
November 30, 2022	Budget requests from departments and outside agencies due to the Finance Department
January 11, 2023	Budget Work Session: Discussion of reassessment ad; tax rates above revenue neutral would require advertisement of proposed tax increase
January 25, 2023	Budget Work Session: Finance Director presented FY 2023-2024 budget overview; Fire & Rescue Chief presented departmental budget; continued reassessment discussion; Board agrees by majority to advertise reassessment public hearing using current real estate tax rate of \$0.61
February 1, 2023	Budget Work Session: The Sheriff and Parks and Recreation Director provided departmental budget presentations
February 8, 2023	Budget Work Session: Airport Executive Director and County Information Technology Director provided departmental budget presentations
February 15, 2023	Budget Work Session: General budget discussions
February 22, 2023	Budget Work Session: General budget discussions
March 1, 2023	Budget Work Session: No agreement reached on tax rates for budget ad and public hearing, therefore current rates used by default
March 8, 2023	Budget Work Session: School Superintendent presented FY 2023-2024 School Board budget
March 14, 2023	Budget Public Hearing advertised in The Winchester Star
March 22, 2023	Public Hearing: FY 2023-2024 Proposed Budget
April 5, 2023	Budget Work Session: Continued discussions on school funding and public safety issues
April 12, 2023	Budget Work Session: Budget funding scenario discussion
April 19, 2023	Special Board Meeting: Adoption of FY 2023-2024 Budget
May 24, 2023	Special Board Meeting: Discussion of outside agency funding
July 1, 2023	Beginning of Fiscal Year 2023-2024

Ten Year Budget Comparison

Fund	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	FY 23-24
General	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	109,450,429
Regional Jail	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	28,930,902
Landfill	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	10,251,439
Old Dominion ASAP	579,572	620,639	704,994	651,446	562,348	576,649	591,882	473,935	460,248	611,559
Shawneeland	1,099,747	811,026	942,848	957,660	1,085,091	1,295,215	1,146,023	981,768	939,882	925,104
Airport Operating	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	2,974,811
CDA	525,256	0	0	0	0	0	0	0	0	0
Lake Holiday	800,570	800,570	779,098	779,998	779,998	779,998	779,998	779,998	781,823	781,763
EMS Revenue Recovery	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	2,506,645
EDA	0	573,198	577,495	606,820	603,483	631,802	640,351	647,926	714,459	761,418
County Transportation	0	0	0	0	0	0	0	0	8,851,758	6,041,046
County Capital	0	0	0	0	0	3,000,000	0	0	0	0
School Operating	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	228,539,695
School Capital	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	1,000,000
School Debt Service	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	18,927,199
School Nutrition	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	11,596,347
School Private Purpose	49,850	75,000	75,000	75,000	300,000	300,000	500,000	550,000	675,000	675,000
School Textbook	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	3,389,393
NREP	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	7,227,583
Consolidated Services	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	4,500,000
Total	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	439,090,333

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 FY2024 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 FY2024 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 for meeting and constantly improving 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 balanced budget in which 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

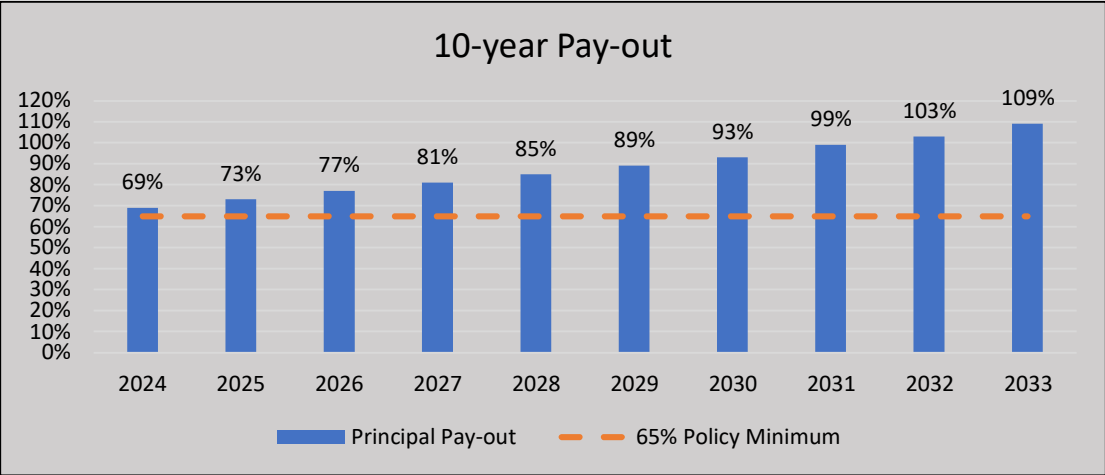
- Disbursement, collection, and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are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

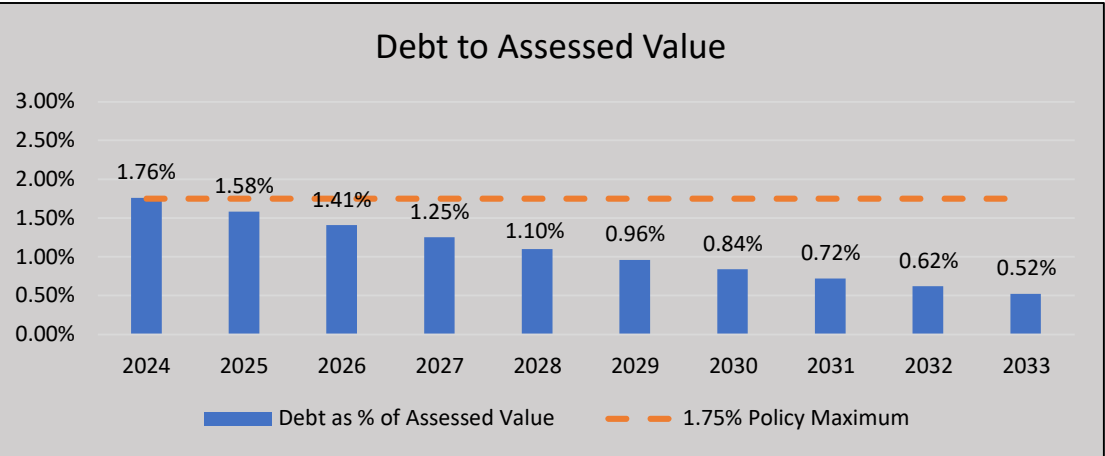
1. Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.

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



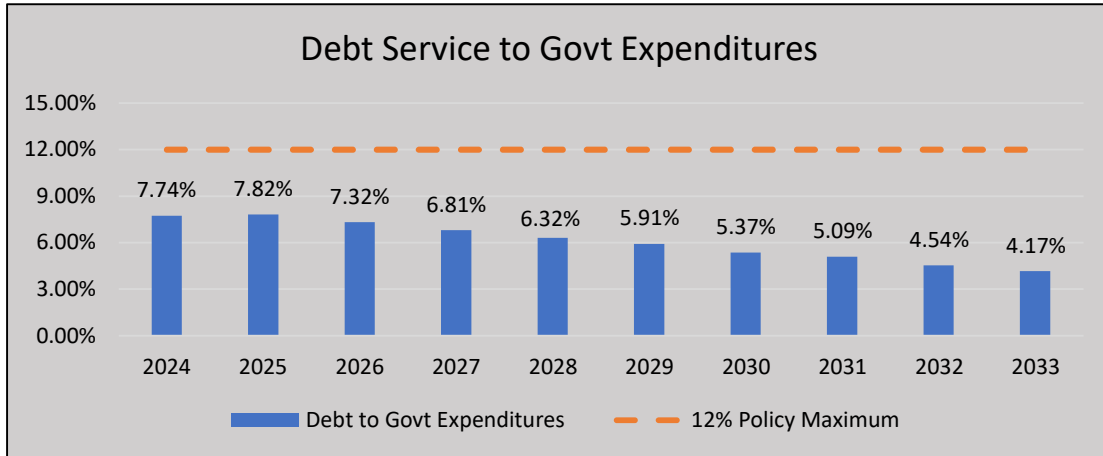
2. Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.

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, 2022:

	Balance July 1, 2021	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2022	Amounts Due Within One Year
Primary Government:					
Governmental Activities:					
Lease revenue bonds	\$19,556,250	--	\$3,595,000	\$15,961,250	\$1,150,000
Premium on lease revenue bonds	942,251	--	114,072	828,179	107,422
Total lease revenue bonds	20,498,501	--	3,709,072	16,789,429	1,257,422
Local financing loans	6,225,000	--	295,000	5,930,000	310,000
Premium on financing loans	416,544	--	51,870	364,674	48,834
Total local financing loans	6,641,544	--	346,870	6,294,674	358,834
County General obligation bonds:					
Library	346,513	--	346,513	--	--
School General obligation bonds:					
School	143,602,728	7,910,000	13,016,944	138,495,784	12,330,784
Add deferred amount for issuance premiums	10,430,005	706,484	1,364,287	9,772,202	1,296,846
Total School General obligation bonds	154,032,733	8,616,484	14,381,231	148,267,986	13,627,630
Intergovernmental loans	1,383,834	--	200,936	1,182,898	87,580
Claims	1,076,200	13,792,017	13,839,485	1,028,732	1,028,732
Notes payable	226,631	--	113,630	113,001	113,001
Lease liabilities	239,442	--	78,654	160,788	74,474
Net Pension liability	23,138,178	18,106,160	37,778,503	3,465,835	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	60,346,155	8,900,713	586,101	68,660,767	--
Net VRS Group Life OPEB liability	2,388,194	599,124	1,297,910	1,689,408	--
Total net OPEB liability	62,734,349	9,499,837	1,884,011	70,350,175	--
Compensated absences	4,865,367	3,707,394	3,524,448	5,048,313	3,533,819
Total governmental activities	\$275,183,292	\$53,721,892	\$76,203,353	\$252,701,831	\$20,081,492
Business-Type Activities:					
Compensated absences	\$199,328	\$127,542	\$139,530	\$187,340	\$131,138
Net Pension liability	886,864	691,280	1,445,530	132,614	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	3,075,280	453,586	29,868	3,498,998	--
Net VRS Group Life OPEB liability	92,984	21,513	49,746	64,751	--
Total net OPEB liability	3,168,264	475,099	79,614	3,563,749	--
Landfill remediation costs	14,344,656	630,575	--	14,975,231	--
Total business-type activities	\$18,599,112	\$1,924,496	\$1,664,674	\$18,858,934	\$131,138

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		Note Payable		Lease Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$12,330,784	\$5,499,058	\$113,001	\$2,986	\$74,474	\$1,248
2024	11,910,000	5,038,440			49,157	615
2025	10,980,000	4,503,278			24,258	240
2026	10,120,000	4,017,707			9,603	71
2027	9,540,000	3,580,884			3,296	17
2028-2032	39,765,000	12,052,480			--	--
2033-2037	29,570,000	4,328,006			--	--
2038-2042	13,885,000	832,561			--	--
2043-2047	395,000	7,999			--	--
Total	\$138,495,784	\$39,860,413	\$113,001	\$2,986	\$160,788	\$2,191

Year Ending June 30,	Direct Borrowings and Direct Placements				Direct Borrowings and Direct Placements	
	Lease Revenue Bonds		Intergovernmental Loans		Local Financing Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$1,150,000	\$706,929	\$87,580	\$51,155	\$310,000	\$243,425
2024	1,207,500	646,557	76,393	47,208	325,000	227,528
2025	1,273,500	582,938	73,225	43,488	345,000	210,734
2026	1,337,500	516,018	78,400	39,694	360,000	193,044
2027	1,408,750	445,531	83,300	35,687	380,000	175,056
2028-2032	5,033,750	1,478,841	464,275	112,597	2,155,000	607,881
2033-2037	4,550,000	425,928	319,725	16,508	2,055,000	160,403
2038-2042	--	--	--	--	--	--
Total	\$15,961,250	\$4,802,742	\$1,182,898	\$346,337	\$5,930,000	\$1,818,071

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 to assessed value and 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)
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
2022	171,352,089	1.17%	1,804

(1) Population data can be found in the Demographics Statistics Table on page 103

(2) See the Assessed Valuation of All Taxable Property Table on page 101

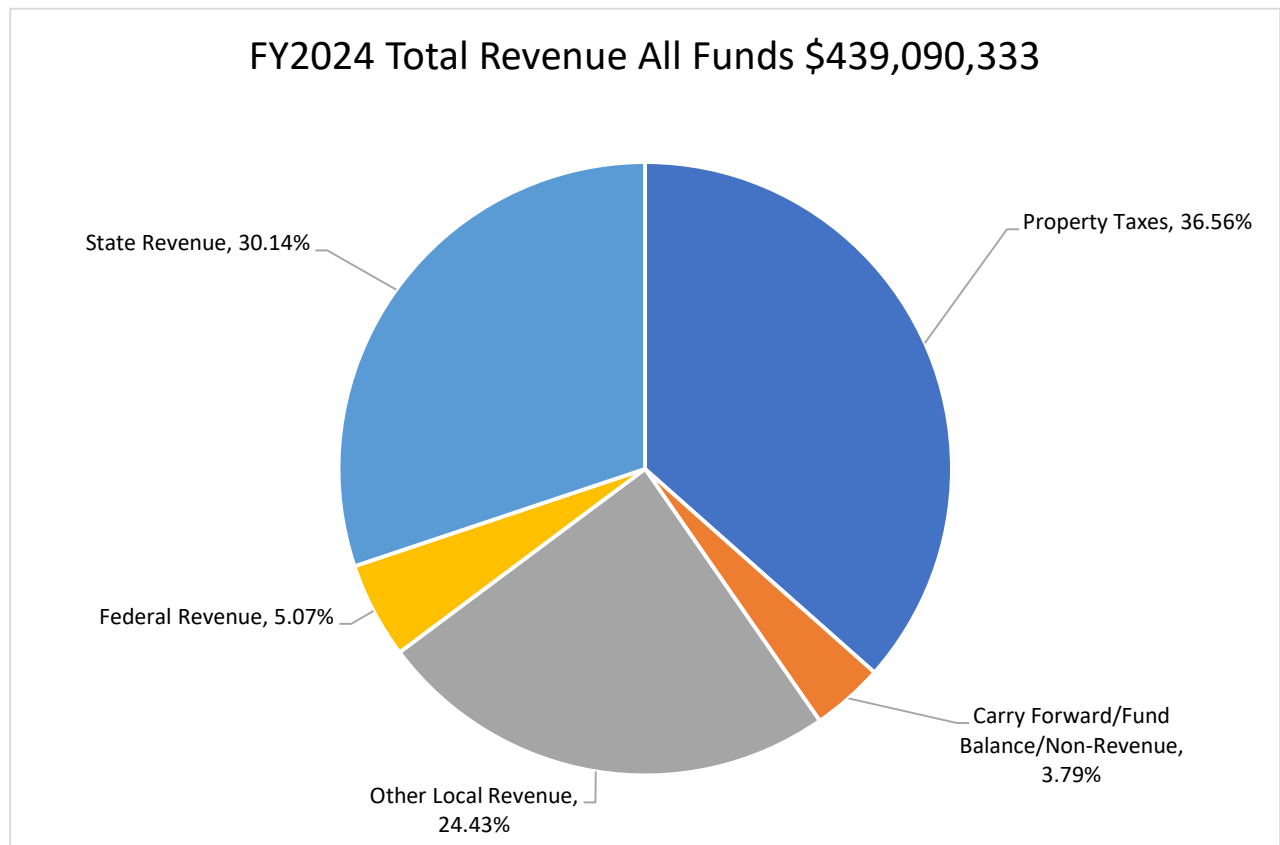
(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and local financing lease

**Statement of Long-Term School Indebtedness
Year Ending June 30, 2023**

School VPSA	Authorized And Issued	Payments Thru June 2022	Balance July 1 2022	Incurred During 2022-23	Total Balance & Incurred	Principal Paid During 2022-23	Outstanding June 30 2023
MHS/JWMS Renovation	8,385,000	7,970,000	415,000		415,000	415,000	0
MHS, JWMS, Byrd Middle School	3,315,000	3,150,000	165,000		165,000	165,000	0
Millbrook High School	3,782,296	3,566,512	215,784		215,784	215,784	0
MHS, JWMS	12,655,000	11,395,000	1,260,000		1,260,000	630,000	630,000
Byrd Middle School	5,980,000	5,390,000	590,000		590,000	295,000	295,000
Byrd MS, Evendale Elementary	8,580,000	7,305,000	1,275,000		1,275,000	425,000	850,000
Byrd MS, Evendale Elementary	8,550,000	7,275,000	1,275,000		1,275,000	425,000	850,000
Byrd MS, Evendale Elementary	5,995,000	4,800,000	1,195,000		1,195,000	300,000	895,000
Evendale Elementary	5,685,000	4,560,000	1,125,000		1,125,000	285,000	840,000
Evendale, Gainesboro Replace.	6,305,000	4,730,000	1,575,000		1,575,000	315,000	1,260,000
Gainesboro Elem. Replacement	5,830,000	4,380,000	1,450,000		1,450,000	290,000	1,160,000
Gainesboro Elem. Replacement	4,370,000	3,080,000	1,290,000		1,290,000	215,000	1,075,000
Greenwood Mill Elementary	3,800,000	2,660,000	1,140,000		1,140,000	190,000	950,000
Greenwood, Trans, APR, FCMS	13,450,000	8,760,000	4,690,000		4,690,000	670,000	4,020,000
Greenwood Mill Elementary	5,720,000	3,725,000	1,995,000		1,995,000	285,000	1,710,000
Transportation	7,975,000	4,000,000	3,975,000		3,975,000	400,000	3,575,000
Transportation	7,000,000	3,670,000	3,330,000		3,330,000	370,000	2,960,000
Elem Add/4 th HS/FCMS	4,435,000	2,015,000	2,420,000		2,420,000	220,000	2,200,000
Elem Additions/FCMS	5,025,000	2,020,000	3,005,000		3,005,000	255,000	2,750,000
FCMS/4 th High School	4,390,000	1,540,000	2,850,000		2,850,000	220,000	2,630,000
FCMS	13,375,000	4,685,000	8,690,000		8,690,000	670,000	8,020,000
FCMS	18,535,000	5,580,000	12,955,000		12,955,000	930,000	12,025,000
FCMS	8,100,000	2,025,000	6,075,000		6,075,000	405,000	5,670,000
Jordan Springs Elementary	6,320,000	960,000	5,360,000		5,360,000	320,000	5,040,000
Jordan Springs Elementary	10,035,000	1,515,000	8,520,000		8,520,000	505,000	8,015,000
Robert E. Aylor Middle Replace.	3,720,000	570,000	3,150,000		3,150,000	190,000	2,960,000
Jordan Springs Elementary	7,220,000	730,000	6,490,000		6,490,000	365,000	6,125,000
Robert E. Aylor Middle Replace.	4,100,000	410,000	3,690,000		3,690,000	205,000	3,485,000
Jordan Springs Elementary	810,000	90,000	720,000		720,000	40,000	680,000
Robert E. Aylor Middle Replace.	14,245,000	1,430,000	12,815,000		12,815,000	715,000	12,100,000
Robert E. Aylor Middle Replace.	7,500,000	375,000	7,125,000		7,125,000	375,000	6,750,000
Robert E. Aylor Middle Replace.	11,420,000	565,000	10,855,000		10,855,000	565,000	10,290,000
Robert E. Aylor Middle Replace.	870,000	0	870,000		870,000	45,000	825,000
Indian Hollow Elementary	5,055,000	0	5,055,000		5,055,000	255,000	4,800,000
James Wood High	3,140,000	0	3,140,000		3,140,000	160,000	2,980,000
James Wood High	7,910,000	0	7,910,000		7,910,000		7,910,000
James Wood High				9,310,000	9,310,000		9,310,000
Indian Hollow Elementary				1,400,000	1,400,000		1,400,000
James Wood High				17,820,000	17,820,000		17,820,000
Indian Hollow Elementary				3,915,000	3,915,000		3,915,000
TOTAL	\$253,582,296	\$114,926,512	\$138,655,784	\$32,445,000	\$171,100,784	\$12,330,784	\$158,770,000

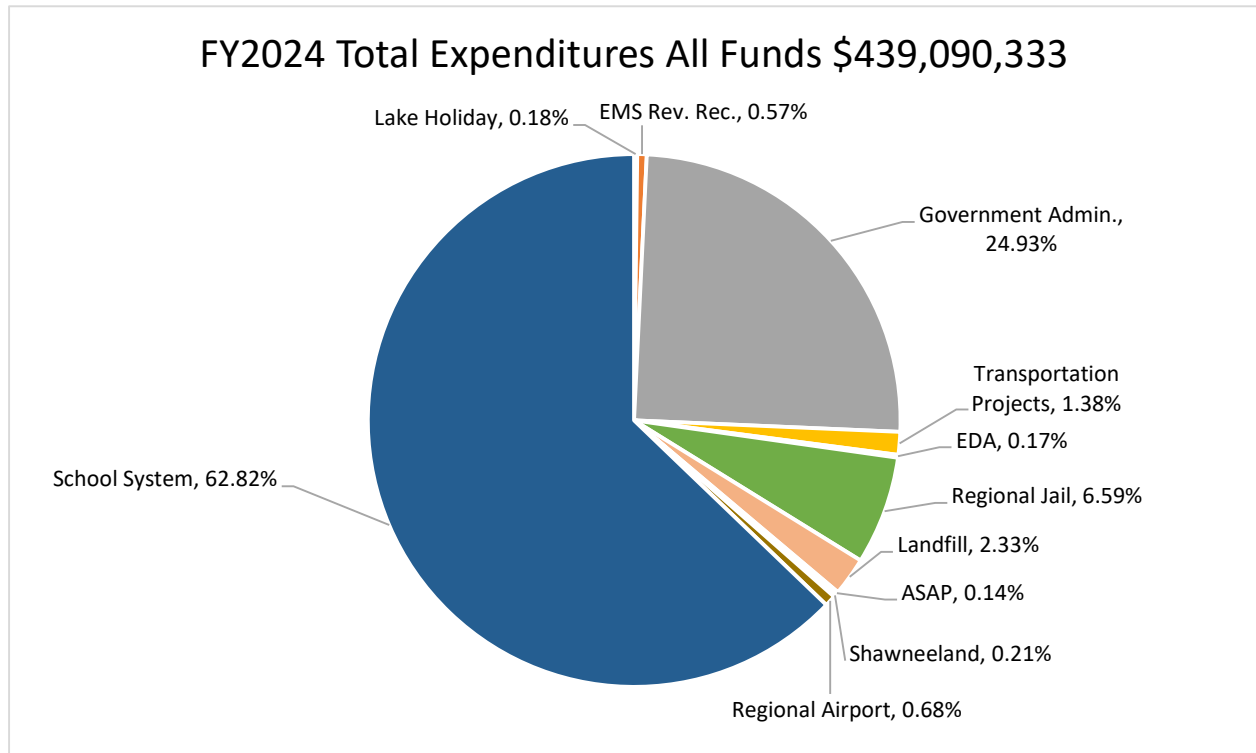
TOTAL REVENUES ALL FUNDS

	2021-22 Budgeted	2021-22 Actual	2022-23 Budgeted	2023-24 Adopted	% of Total
Local Revenue					
Property Taxes	\$144,622,216	\$155,868,944	\$160,030,000	\$160,510,000	36.56%
Other Local Revenue – Charges/Fees/Permits	75,835,489	88,326,343	84,465,717	91,932,793	20.94%
Other Local Revenue – School Funds – Fees/Charges	13,262,800	10,888,551	13,515,126	15,328,668	3.49%
Subtotal	233,720,505	255,083,838	258,010,843	267,771,461	60.99%
State Revenue					
General Fund	12,996,453	12,540,900	14,093,637	13,584,240	3.09%
School Funds	92,229,644	91,158,854	109,255,857	108,586,619	24.73%
Other Funds	8,329,576	9,241,276	8,614,386	10,207,522	2.32%
Subtotal	113,555,673	112,941,030	131,963,880	132,378,381	30.14%
Federal Revenue					
General Fund	40,000	343,279	0	490,118	0.11%
School Funds	13,994,186	18,481,485	22,408,113	21,798,494	4.96%
Other Funds	0	23,550	0	0	0.00%
Subtotal	14,034,186	18,848,314	22,408,113	22,288,612	5.07%
Carry Forward/Fund Balance/Non-Rev					
General Fund	0	0	0	0	0.00%
School Funds	4,723,671	8,511,459	8,192,061	7,387,408	1.68%
Other Funds	5,201,457	571,471	5,330,783	9,264,471	2.11%
Subtotal	9,925,128	9,082,930	13,522,844	16,651,879	3.79%
Total Revenues	\$371,235,492	\$395,956,112	\$425,905,680	\$439,090,333	100.00%



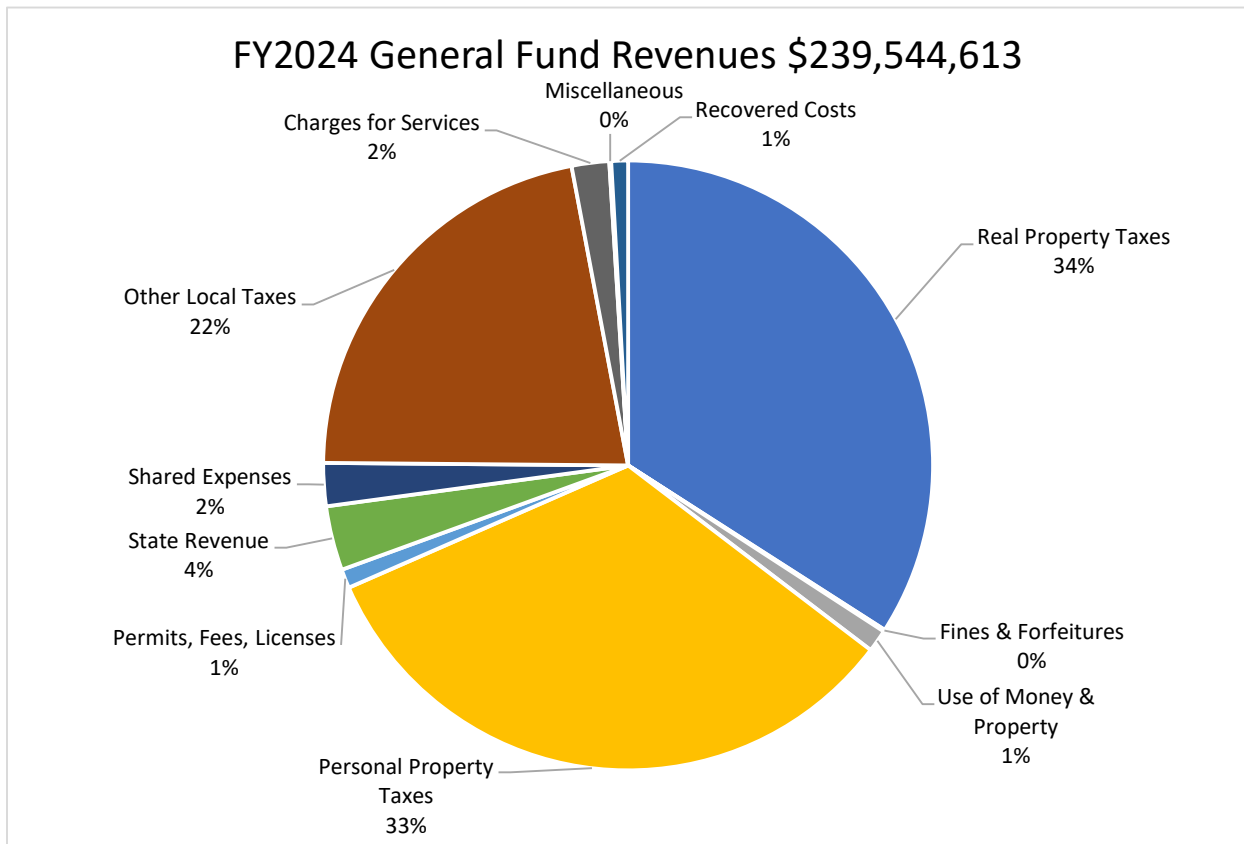
TOTAL EXPENDITURES ALL FUNDS

	2021-22 Budgeted	2021-22 Actual	2022-23 Budgeted	2023-24 Adopted	% of Total
General Government					
Administration	\$14,560,261	\$17,157,229	\$16,274,300	\$18,456,255	4.20%
Judicial Administration	3,127,569	3,165,273	3,338,128	3,671,550	0.84%
Public Safety	40,707,507	42,501,885	44,156,276	49,226,567	11.21%
Public Works	6,286,031	5,817,282	6,760,245	7,333,017	1.67%
Health/Welfare	11,733,794	10,562,775	12,484,326	12,859,127	2.93%
Community College	81,308	81,308	92,045	92,927	0.02%
Parks, Recreation, & Cultural	8,233,462	6,907,014	9,187,233	9,989,573	2.28%
Community Development	1,638,287	1,664,140	1,762,182	1,903,025	0.43%
Miscellaneous	5,890,882	26,533,208	8,960,452	5,918,388	1.35%
Subtotal	92,259,101	114,390,114	103,015,187	109,450,429	24.93%
Other Funds					
Regional Jail	25,643,264	24,315,687	27,291,347	28,930,902	6.59%
Landfill	11,263,660	8,316,021	13,179,495	10,251,439	2.33%
Old Dominion ASAP	473,935	431,731	460,248	611,559	0.14%
Shawneeland Sanitary District	981,768	863,988	939,882	925,104	0.21%
Winchester Regional Airport	2,023,033	2,451,417	2,428,858	2,974,811	0.68%
Lake Holiday Sanitary District	779,998	3,154,869	781,823	781,763	0.18%
EMS Revenue Recovery	1,984,041	2,331,015	2,209,014	2,506,645	0.57%
Economic Development Authority	647,926	631,979	714,459	761,418	0.17%
County Transportation Projects	0	0	8,851,758	6,041,046	1.38%
Subtotal	43,797,625	42,496,707	56,856,884	53,784,687	12.25%
School System					
School Funds	216,281,160	210,456,008	248,232,869	256,928,018	58.51%
Debt Service Fund	18,897,606	18,931,777	17,800,740	18,927,199	4.31%
Subtotal	235,178,766	229,387,785	266,033,609	275,855,217	62.82%
Total Expenditures	\$371,235,492	\$386,274,606	\$425,905,680	\$439,090,333	100.00%



GENERAL FUND REVENUES

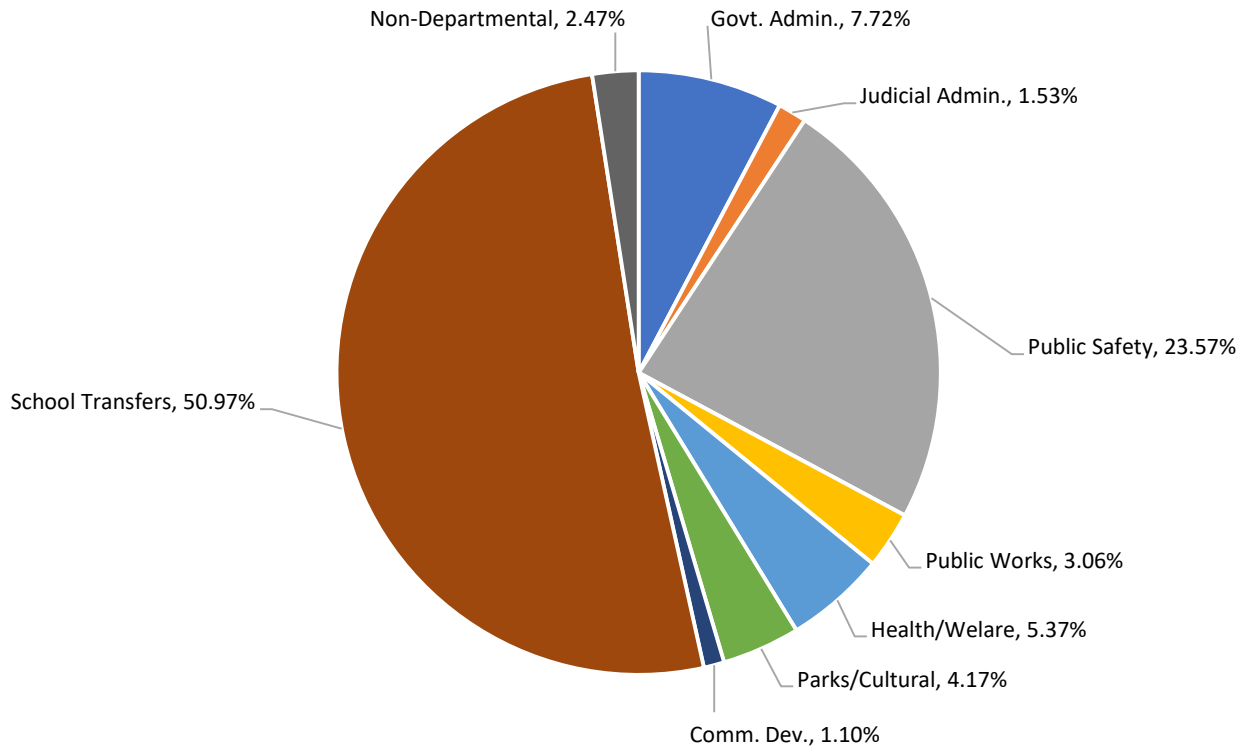
Category	2021-22 Adopted	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	% of Total
Real Property Taxes	\$76,580,616	\$79,242,784	\$81,330,000	\$81,430,000	33.99%
Personal Property Taxes	68,041,600	76,626,160	78,700,000	79,080,000	33.01%
Other Local Taxes	43,418,479	49,372,830	48,934,660	52,354,691	21.86%
Permits, Fees, and Licenses	2,152,505	2,657,137	2,146,385	2,425,205	1.01%
Fines and Forfeitures	262,000	207,791	292,000	262,000	0.11%
Revenue from Use of Money & Property	358,477	641,222	450,018	2,820,066	1.18%
Charges for Services	3,740,882	3,178,307	4,252,660	4,749,694	1.98%
Miscellaneous	180,589	448,403	190,200	225,895	0.09%
Recovered Costs	1,935,197	5,786,632	2,143,249	2,122,704	0.89%
State Revenue	8,628,238	7,868,806	9,452,965	8,130,894	3.40%
Shared Expenses	4,368,215	4,672,094	4,640,672	5,453,346	2.28%
Federal Revenue	40,000	343,279	0	490,118	0.20%
Non-Revenue	0	4,716,350	0	0	0.00%
Total Revenues	\$209,706,798	\$235,761,795	\$232,532,809	\$239,544,613	100.00%



GENERAL FUND EXPENDITURES

	2021-22 Budgeted	2021-22 Actual	2022-23 Budgeted	2023-24 Adopted	% of Total
Administration	\$14,628,749	\$14,022,227	\$16,330,550	\$18,498,844	7.72%
Judicial Administration	3,127,569	2,789,735	3,338,128	3,671,550	1.53%
Public Safety	46,496,375	43,083,336	51,415,029	56,449,940	23.57%
Public Works	6,286,031	6,031,607	6,760,245	7,333,017	3.06%
Health/Welfare	11,733,794	10,125,049	12,484,326	12,859,127	5.37%
Community College	81,308	81,308	92,045	92,927	0.04%
Parks, Recreation, & Cultural	8,233,462	6,244,233	9,187,233	9,989,573	4.17%
Community Development	2,260,163	2,161,566	2,450,591	2,638,393	1.10%
Subtotal	92,847,451	84,539,061	102,058,147	111,533,371	46.56%
Non-Departmental					
Operational Contingency	705,840	-2,306,731	1,242,660	597,086	0.25%
COLA/Merit Reserve	2,900,000	31,217	4,500,000	3,404,582	1.42%
New Positions Reserve	0	0	1,278,910	0	0.00%
Debt Service – County	2,285,042	2,272,561	1,938,882	1,916,720	0.80%
Transfer to School Operating Fund	92,891,547	84,217,336	95,453,417	104,015,936	43.42%
Transfer to School Debt Service Fund	18,076,918	17,085,531	18,076,918	18,076,918	7.55%
Transfer to Unemployment Fund	0	32,433	0	0	0.00%
Transfer to School Capital Fund	0	3,715,900	0	0	0.00%
Transfer to Transportation Fund	0	0	7,983,875	0	0.00%
Transfer to County Capital Fund	0	13,004,306	0	0	0.00%
Subtotal	116,859,347	118,052,553	130,474,662	128,011,242	53.44%
Total Expenditures	\$209,706,798	\$202,591,614	\$232,532,809	\$239,544,613	100.00%

FY2024 General Fund Expenditures \$239,544,613



TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	\$235,406	\$161,300	\$0
County Administrator	1,069,472	42,750	0
County Attorney	479,006	54,750	0
Human Resources	697,141	378,412	4,800
Independent Auditor	0	68,200	0
Commissioner of the Revenue	1,922,133	72,450	0
Reassessment	318,716	100,650	0
Treasurer	1,524,526	649,835	0
Finance	1,230,381	32,555	0
Information Technology	1,346,077	2,120,478	132
Management Information Systems	622,880	159,322	38,000
Other	0	4,578,346	2,400
Electoral Board	98,292	138,953	4,900
Registrar	313,200	29,761	3,620
Circuit Court	0	123,500	0
General District Court	10,341	10,905	4,000
J & D Relations Court	7,395	14,188	9,500
Clerk of Circuit Court	982,487	76,622	8,485
Law Library	0	12,000	0
Commonwealth Attorney	2,040,746	112,925	7,000
Victim Witness Program	239,206	12,250	0
Sheriff	17,665,300	2,840,233	13,568
Volunteer Fire Departments	75,150	1,386,523	0
Ambulance and Rescue Service	0	422,050	0
Public Safety Contributions	0	7,573,179	0
Juvenile Court Probation	0	0	0
Inspections	1,534,095	82,599	3,000
Fire and Rescue	19,729,255	2,507,687	5,220
Public Safety Communications	1,863,828	730,094	18,159
Road Administration	0	20,000	0
Street Lights	0	31,572	0
General Engineering	603,836	49,790	1,000
Refuse Collection	809,371	1,056,532	20,221
Refuse Disposal	0	789,852	0
Litter Control	28,849	13,509	0
Maintenance Administration	874,268	18,350	0
County Office Buildings	0	2,064,652	2,840
Animal Shelter	728,123	220,252	0

TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Local Health Department	0	476,359	0
Northwestern Community Services	0	459,198	0
Area Agency on Aging	0	69,300	0
Property Tax Relief	0	975,000	0
Social Services – Administration	8,092,323	582,500	258,400
Public Assistance	0	1,946,047	0
Community College	0	92,927	0
Parks Administration	941,448	330,280	5,001
Recreation Centers	3,711,821	986,698	0
Clearbrook Park	721,676	430,511	55,061
Sherando Park	776,251	526,738	38,088
Regional Library	0	1,466,000	0
Planning and Development	1,308,836	143,695	0
EDA Transfer	0	735,368	0
Zoning Board	4,521	5,800	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	91,250	0
Soil and Water Conservation District	0	14,000	0
Extension	181,201	145,341	2,300
Transfers/Miscellaneous	0	128,011,242	0
General Fund Total	72,787,718	166,245,680	511,215
Northwestern Regional Adult Detention Center Fund	21,368,423	7,403,779	158,700
Landfill Fund	2,715,309	4,461,130	3,075,000
Old Dominion ASAP Fund	572,912	36,147	2,500
Shawneeland Sanitary District Fund	594,519	328,185	2,400
Winchester Regional Airport Fund	1,074,251	1,810,320	90,240
Lake Holiday Sanitary District Fund	0	73,500	708,263
EMS Revenue Recovery Fund	184,224	2,163,673	158,748
Economic Development Authority Fund	539,704	190,264	31,450
County Transportation Projects Fund	0	6,041,046	0
County Capital Fund	0	6,702,220	0

TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
School Operating Fund:			
School Instruction	150,064,699	15,027,599	118,000
Admin./Attendance and Health Services	8,371,187	1,141,170	5,000
Pupil Transportation Services	9,172,377	3,728,532	690,000
Operation and Maintenance Services	9,155,251	9,113,681	1,242,731
School Operating – Nutrition Services	0	9,200	0
Facilities	314,268	1,465,781	7,700,000
Technology	5,869,475	4,246,745	1,104,000
Transfers	0	1,044,264	0
School Operating Fund Total	182,947,257	35,776,972	10,859,731
School Debt Service Fund	0	18,927,199	0
School Nutrition Services Fund	4,045,398	3,730,321	3,820,628
School Textbook Fund	31,365	3,358,028	0
School Private Purpose Funds	79,609	345,391	250,000
NREP Operating Fund	6,144,998	726,585	336,000
NREP Textbook Fund	0	20,000	0
Consolidated Services Fund	1,279,903	3,220,097	0
School Capital Projects Fund	0	1,000,000	0

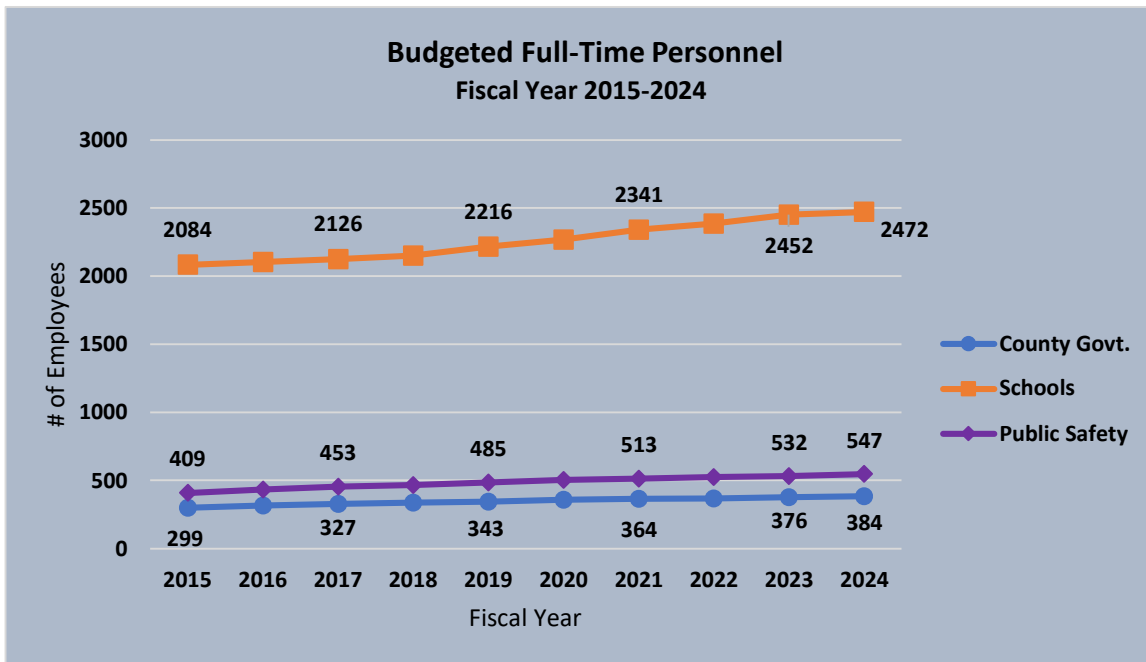
PERSONNEL NEEDS

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.

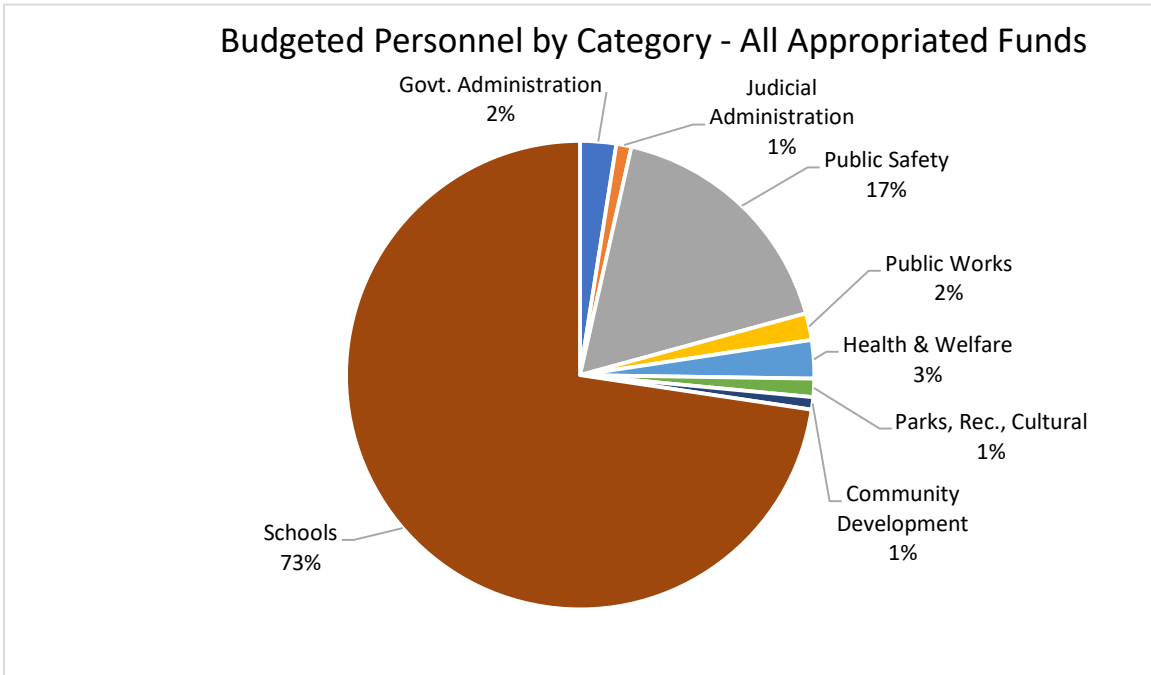
Department	FY 2022		FY 2023		FY 2024	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
General Fund:						
Board of Supervisors	1	1	1	1	2	0
County Administrator	7	0	7	0	7	0
County Attorney	3	0	3	0	3	0
Human Resources	6	0	6	1	6	1
COR/Reassessment	24	0	25	0	25	0
Treasurer	13	0	13	0	13	0
Finance	9	0	9	0	9	0
IT/MIS	16	0	16	0	16	0
Electoral Board/Registrar	3	4	3	6	3	4
Gen. District/J & D Courts	0	1	0	1	0	1
Clerk of the Circuit Court	9	4	10	2	10	1
Commonwealth Attorney	16	0	16	0	17	1
Victim Witness	3	0	3	0	3	0
Sheriff	157.5	14	157.5	10	164.5	8
Juvenile Court Probation	1	1	1	0	0	0
Inspections	17	0	17	0	17	0
Fire and Rescue	153.5	8	161.5	8	169.5	10
Public Safety Communications	17	1	19	1	20	0
General Engineering	5	0	6	0	6	0
Refuse Collection	3	21	3	23	3	20
Litter Control	0	1	0	1	0	1
Maintenance	10	3	10	3	11	3
Animal Shelter	8	4	8	8	8	4
Social Services	83	2	85	2	87	2
Parks and Recreation	42	238	43	335	43	354
Planning and Development	11	0	12	0	12	0
Extension	2	0	2	0	2	0
Total Positions General Fund	620	302	637	402	657	410
Regional Jail Fund	213	1	213	1	213	4
Landfill Fund	28	4	28	5	28	6
Old Dominion ASAP Fund	5	6	5	5	6	5
Shawneeland Sanitary District Fund	7	1	7	5	7	8
Regional Airport Fund	11	1	12	0	12	0
CSA Fund	2	0	3	0	3	0
EMS Revenue Recovery Fund	2	0	2	0	2	0
EDA Fund	3	2	3	2	3	1
School Funds	2386.7	650	2452.6	650	2472.6	650
Total Positions All Funds	3277.7	967	3362.6	1070	3403.6	1084

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

- A part-time Customer Service Representative was converted to full-time mid-year in FY2023 in the Board of Supervisors budget.
- An Assistant Commonwealth’s Attorney was approved for FY2024 for the Commonwealth Attorney’s Office.
- Two Deputies and one Investigator were approved mid-year in FY2023 and three Deputies and one Investigator were approved for FY2024 for the Sheriff’s Office.
- A full-time Case Worker position was eliminated from the Juvenile Court Probation budget.
- Eight Firefighter/EMT’s were approved for FY2024 for Fire and Rescue.
- A Communications Officer was approved for FY2024 for Public Safety Communications.
- A Custodian was approved for FY2024 for the Maintenance Department.
- Two Family Service Specialists were approved for FY2024 for the Department of Social Services.
- A Secretary was hired mid-year in FY2023 for the Regional Jail.
- A Case Manager was approved mid-year in FY2023 for the Division of Court Services.
- The schools have additional classroom teachers, school counselors, social workers, and instructional assistants to support students.



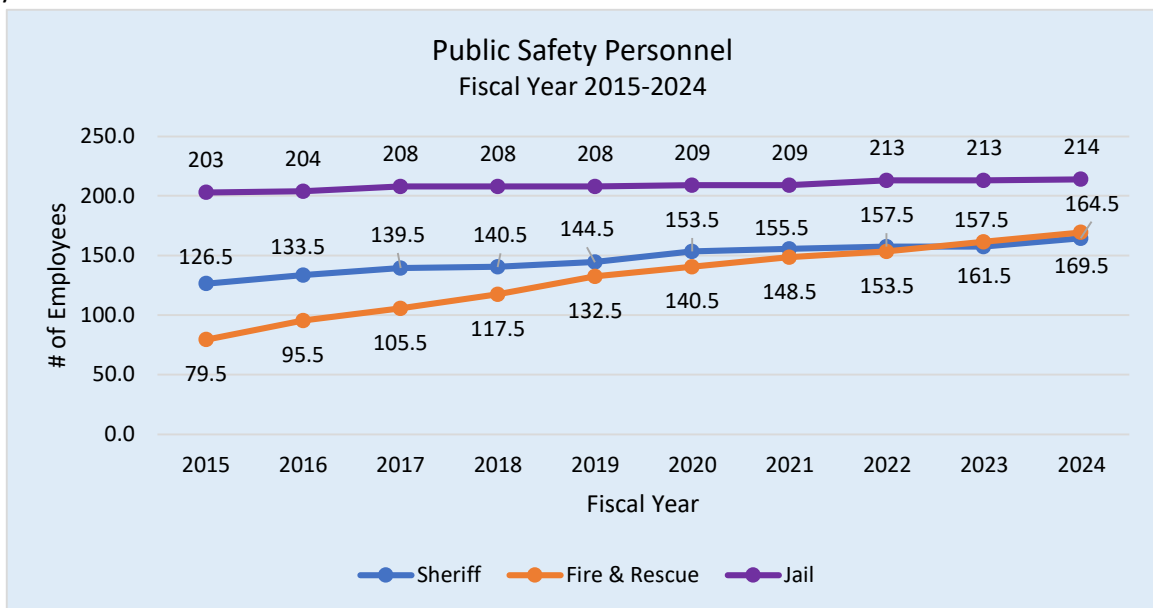
Staff of the Northwestern Regional Adult Detention Center received Years of Service Awards at the Employee Recognition Luncheon



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 30% increase in personnel over the last ten years.

The Fire and Rescue Department is a unique organization to the County as it encompasses both career and volunteer staff. The volunteer companies continue to provide and maintain nine of the eleven fire stations and all the operational apparatus utilized in the system. The career staff provides most of the operational staffing but is augmented by a dedicated core of operational volunteer firefighters and EMS providers. The Fire and Rescue system demands continue to increase as the population grows. Emergency incidents have increased by 5.5% over last year. The Fire and Rescue Department has experienced a 113% jump in full-time personnel over the last ten years.

The Northwestern Regional Adult Detention Center has experienced a slighter increase of 5% 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</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</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
County Capital Fund – (Governmental Fund) This fund provides for the purchase of capital needs for the General Fund and school system.	Fund Balance Funding	Capital 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 Transfer from County Capital 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

<p>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</p>	<p>Recovered Costs State Funds Carry Forward Funds</p>	<p>NREP Expenses</p>
<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>

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	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Current Real Property Taxes	\$73,833,057	\$76,300,000	\$76,300,000	\$0	0.00%
Current Public Service Corp. Taxes	2,236,328	2,500,000	2,200,000	-300,000	-12.00%
Current Personal Property Taxes*	76,626,160	78,700,000	79,080,000	380,000	0.48%
Penalties	1,573,284	1,200,000	1,500,000	300,000	25.00%
Interest and Costs on Taxes	695,670	600,000	690,000	90,000	15.00%
Credit Card Charges – Treasurer	80,979	0	0	0	0.00%
Credit Card Charges – Inspections	3,147	0	0	0	0.00%
Admin. Fees for Liens	506,637	510,000	520,000	10,000	1.96%
Short Term Rental	313,682	220,000	220,000	0	0.00%
TOTAL	\$155,868,944	\$160,030,000	\$160,510,000	\$480,000	0.30%

*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 \$1.5 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 \$0.51 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 revenue neutral tax rate for the reassessment of real property. This reduced the real property tax rate from \$0.61 to \$0.51 per \$100. The personal property tax rate remained unchanged even with declining NADA values. It is estimated that supplements from vehicle purchases will close the gap on budgeted revenue projections.

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.

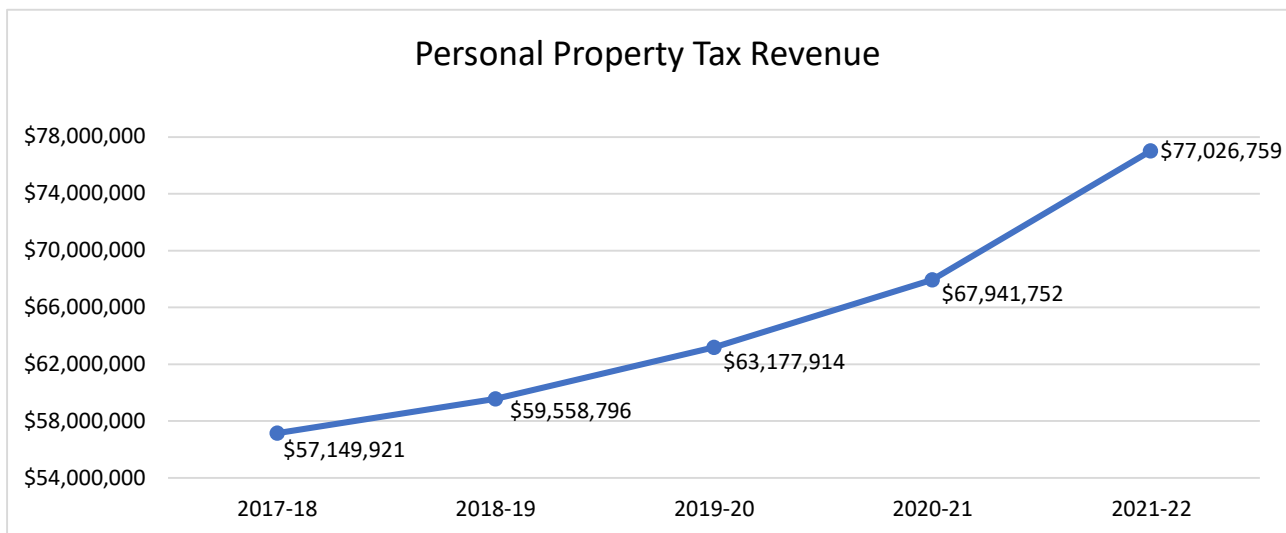
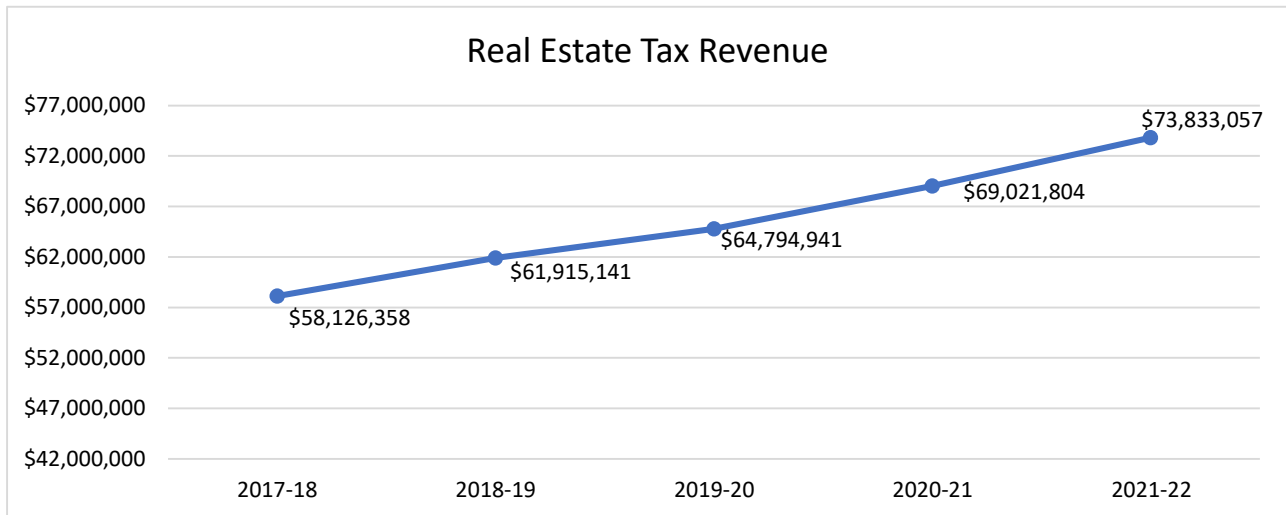
Admin. Fees for Liens are DMV stop charges and County administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

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. Inflation and interest rates will have an impact on the economy. Budget projections recognize minimal growth as a cautionary on how much the economy will be impacted.

The following table lists the property tax rates as adopted for Fiscal Year 2024:

Classification	Rate
Real Estate	\$0.51
Personal Property	\$4.23
Qualifying personal property for volunteer firefighters	\$2.25
Antique Vehicles	\$0.00
Mopeds	\$0.00
Mobile Homes	\$0.51
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 2023 Tax		Non-Profit Organization	Assessed 2023 Tax	
	Prop. Value	Liability		Prop. Value	Liability
American Legion	\$816,500	\$4,164	Northwestern Community Services	\$2,113,200	\$10,777
American Red Cross	1,444,700	7,368	Outreach to Asian Nationals	392,500	5,641
Back Creek Ruritan	402,300	2,052	People Incorporated of Virginia	1,300,000	6,630
Belle Grove, Inc.	238,600	1,217	Phazz 1 Ministries	76,500	390
Bernstein Family Foundation	500	2	Potomac Appalachian Trail Club	962,200	4,907
Blue Ridge Hospice	843,600	4,302	Reynolds Store Fire Company	1,128,800	5,756
Cedar Creek Battlefield Foundation	1,286,600	6,562	Round Hill Ruritan Club	266,700	1,360
Clearbrook Volunteer Fire Company	578,900	2,952	The Salvation Army	3,115,000	15,887
Elks Club of Winchester, Inc.	1,952,800	9,959	Shenandoah Area Council, Inc.	2,829,300	14,429
Fort Collier Civil War Center	520,400	2,654	Shenandoah Valley Battlefields	18,820,400	95,984
Frederick County, VA	4,403,600	22,458	Shenandoah Valley Community	1,233,300	6,290
Gainesboro Fire Company	809,800	4,130	Star Tannery Fire Company	291,500	1,487
Gainesboro Ruritan Club, Inc.	76,100	388	Stephens City Fire Company	1,326,400	6,765
Girl Scouts of Shawnee Council	766,800	3,911	Stephens City Lodge No. 2483	1,077,000	5,493
Gore Fire Company	809,800	4,130	Stone House Foundation, Inc.	1,408,200	7,182
Grafton, Inc.	3,642,200	18,575	Stonewall Ruritan Club	593,200	3,025
Greenwood Fire Company	1,972,200	10,058	Trustees of the Gravel Springs	57,800	295
Kernstown Battlefield Association	2,768,600	14,120	Uptons Charge, LLC	89,300	455
Middletown Fire Company	1,645,800	8,394	Winchester Izaak Walton Club	1,098,300	5,601
National Trust for Historic Preserv.	3,433,600	17,511	Winchester Medical Center	5,793,200	29,545
Nature Conservancy	118,900	606	Woodmen of the World	383,700	1,957
North Mountain Fire Company	615,000	3,136	Youth Development Center	1,791,800	9,138
TOTAL				\$75,295,600	\$384,008

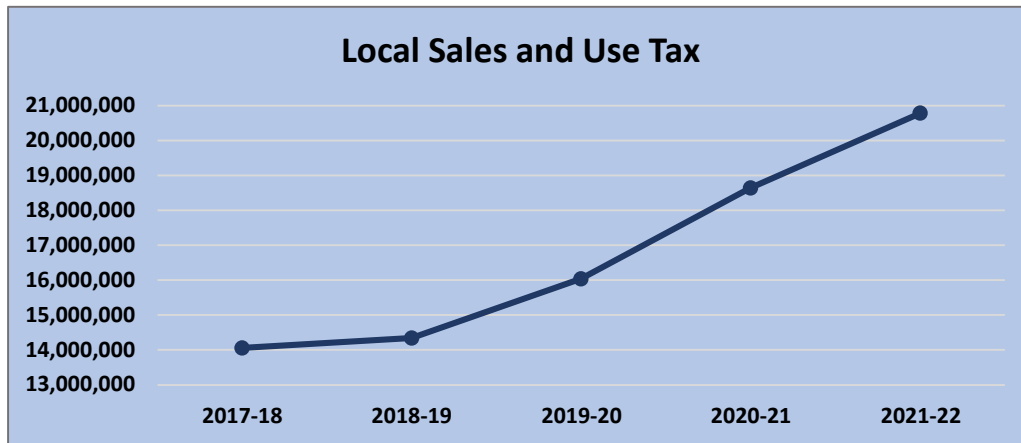
*Does not include school or religious properties

Other Local Taxes	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Local Sales & Use Taxes	\$20,782,663	\$21,436,800	\$23,026,500	\$1,589,700	7.42%
Communications Sales Tax	964,898	1,000,000	1,000,000	0	0.00%
Utility Tax – Electric	2,686,373	2,600,000	2,700,000	100,000	3.85%
Utility Tax – Gas	1,320,256	1,250,000	1,350,000	100,000	8.00%
Business & Prof. Occupation Licenses	9,437,066	8,700,000	9,500,000	800,000	9.20%
Motor Vehicle Licenses	2,669,780	2,650,000	2,650,000	0	0.00%
Bank Stock Taxes	613,250	500,000	600,000	100,000	20.00%
Recordation Taxes	2,307,249	1,600,000	1,600,000	0	0.00%
Tax on Wills	32,247	20,000	25,000	5,000	25.00%
Additional Tax on Deeds of Conveyance	645,829	500,000	550,000	50,000	10.00%
Meals Tax and Lodging Tax	7,882,010	8,647,904	9,321,619	673,715	7.79%
Street Lights/Star Fort Fees	31,209	29,956	31,572	1,616	5.39%
TOTAL	\$49,372,830	\$48,934,660	\$52,354,691	\$3,420,031	6.98%

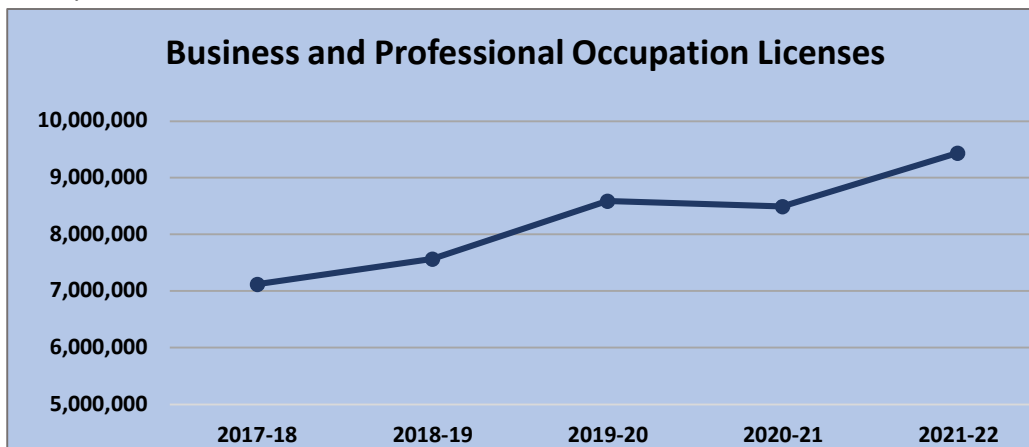
Recordation taxes are taxes paid on the transfer and recording of real estate. FY2024 recordation taxes were budgeted at the current level. The housing and refinancing market have slowed with the increase in interest rates. This tax is \$2.00 per \$1,000 of property recorded. One-third is retained by 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.

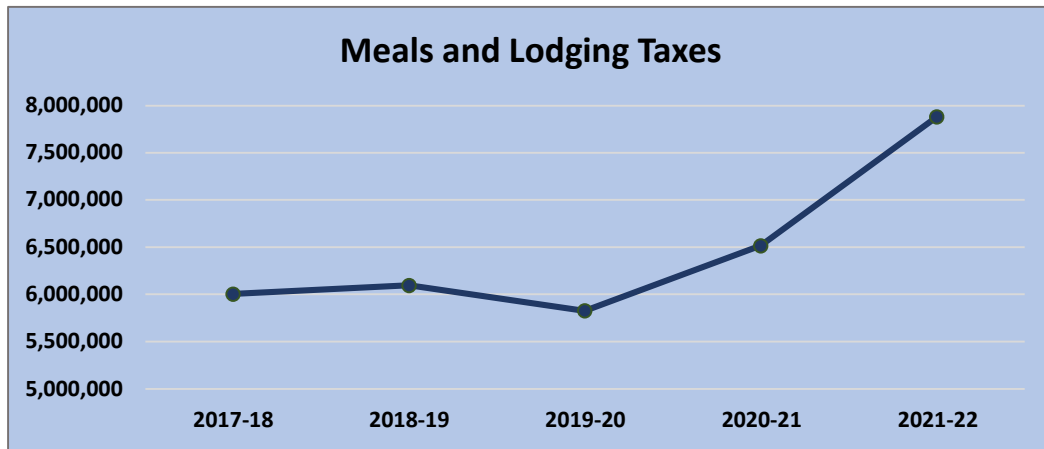
In Frederick County, local sales and use tax is currently collected at a rate of 5.3%. One percent of this tax rate is returned to the County, with the remaining 4.3% staying with the state. Revenue is normally budgeted with both trends and market analysis. Although sales tax growth has slowed down over the prior two years, sales tax continues to grow at a rate of 6 to 7%.



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 is showing an increase primarily due to new businesses forming within an improved economy. Actual collections for Business and Professional Licenses (BPOL) have increased 32% over the past five years. The COVID-19 pandemic seemed to have minimal impact on BPOL revenue. FY2023 actual revenue is projected to exceed the budgeted amount by 12%.

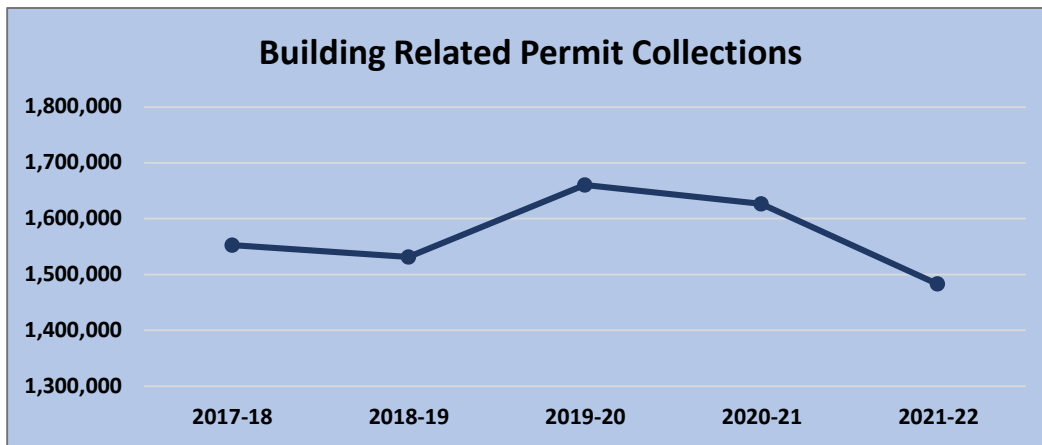


Meals tax and lodging tax are increasing between 8-10% annually. Lodging taxes were more impacted during the COVID-19 pandemic since travel was limited due to state issued stay-at-home orders. However, meals tax increased over 20% during the pandemic, which is what drives the increase shown in the chart on the following page.



Permits, Fees & Licenses	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Dog Licenses	\$30,961	\$40,000	\$30,000	-\$10,000	-25.00%
Land Use Application Fees	6,550	4,200	4,800	600	14.28%
Transfer Fees	4,334	3,500	0	-3,500	-100.00%
Development Review Fees	753,745	460,000	750,000	290,000	63.04%
Building Permits	1,198,078	1,173,750	1,173,750	0	0.00%
2% State Fees	-85	0	0	0	0.00%
Electrical Permits	149,464	90,980	90,980	0	0.00%
Plumbing Permits	23,212	27,789	27,789	0	0.00%
Mechanical Permits	105,037	102,211	102,211	0	0.00%
Sign Permits	7,350	5,270	5,270	0	0.00%
Institutional Inspection Permits	10,850	9,180	10,900	1,720	18.73%
Land Disturbance Permits	361,891	229,505	229,505	0	0.00%
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	50	0	0	0	0.00%
Transfer Development Rights	5,000	0	0	0	0.00%
Small Cell Tower Permit	200	0	0	0	0.00%
TOTAL	\$2,657,137	\$2,146,385	\$2,425,205	\$278,820	12.99%

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 FY2022 revenues collected remaining close to the budgeted level. FY2024 revenues were budgeted at current level. The impact on housing from interest rate increases and inflation were components to maintaining current budget levels.



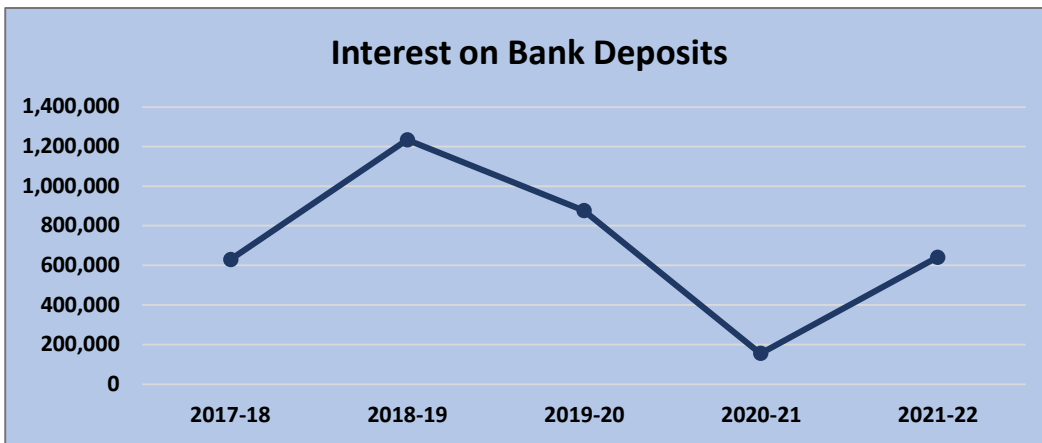
	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Fines and Forfeitures					
Court Fines and Forfeitures	\$189,850	\$280,000	\$250,000	-\$30,000	-10.71%
Penalty – Bad Checks	16,441	12,000	12,000	0	0.00%
Registrar Fines	1,500	0	0	0	0.00%
TOTAL	\$207,791	\$292,000	\$262,000	-\$30,000	-10.27%

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. FY2024 is budgeted at present level for court fines and forfeitures.

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Revenue from Use of Money and Property					
Interest on Bank Deposits	\$364,705	\$300,000	\$2,672,561	\$2,372,561	790.85%
Rental of Property	0	680	0	-680	-100.00%
Sunnyside Plaza Rental Income	110,946	120,838	120,005	-833	-0.68%
Sale of Salvage and Surplus	11,977	0	0	0	0.00%
Sale of Salvage and Surplus – Sheriff	50,379	25,000	25,000	0	0.00%
Sale of Maps, Books, Etc.	5	0	0	0	0.00%
Park Receipts – Sale Surplus Equipment	0	1,000	0	-1,000	-100.00%
Park Receipts – Clearbrook Concessions	740	1,250	1,250	0	0.00%
Park Receipts – Sherando Concessions	720	1,250	1,250	0	0.00%
Sale of Property	101,750	0	0	0	00.00%
TOTAL	\$641,222	\$450,018	\$2,820,066	\$2,370,048	526.65%

Revenue from use of money and property consists primarily of interest earned on investments. Until Fall of 2022, interest rates were near zero and Frederick County had interest revenue budgeted at one-sixth of what was earned in FY2019. With interest rates between 3-4%, compare to zero, budget projections reflect the substantial increase. This section also includes the sale of County maps and books, and rental of County property including the vendors operating the Clearbook and Sherando parks concessions stands. In FY2020, 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 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	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Excess Fees of Clerk	\$157,555	\$150,000	\$150,000	\$0	0.00%
Sheriff's Fees	2,524	2,500	2,524	24	0.96%
Law Library Fees	11,296	12,000	12,000	0	0.00%
Handgun Permit Fees	35,364	42,000	50,000	8,000	19.04%
Clerk Fees – Courthouse Security	128,101	98,000	120,000	22,000	22.44%
Bond Management Fees – Planning	42,100	40,000	40,000	0	0.00%
Courthouse Maintenance Fees	25,877	25,000	0	-25,000	-100.00%
E-Summons Fees	13,986	27,000	27,000	0	0.00%
Blood/DNA Test Fees	1,633	0	0	0	0.00%
Commonwealth E-Summons Fees	6,484	0	0	0	0.00%
Sheriff Parking Tickets	1,300	0	0	0	0.00%
Adoption/Reclamation Fees/Donations	50,623	66,000	66,000	0	0.00%
Spay/Neuter Fees	7,250	9,000	9,000	0	0.00%
Parks and Recreation Fees	2,693,329	3,781,160	4,273,170	492,010	13.01%
Sale of GIS Products	385	0	0	0	0.00%
Postponement Fees – Planning	500	0	0	0	0.00%
TOTAL	\$3,178,307	\$4,252,660	\$4,749,694	\$497,034	11.68%

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.

Clerk Fees – Courthouse Security are collected upon conviction of a criminal or traffic case. The fee cannot exceed \$20.00. These fees help offset the funding for the Sheriff's Office for providing Courthouse security.

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. FY 2022 ended with a full recovery from this revenue downturn. It is anticipated that this growth will continue to grow into FY2024.



	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Miscellaneous	\$149,790	\$0	\$0	\$0	0.00%
Recreation Donations	32,735	57,100	89,895	32,795	57.43%
Donations – Other	128,600	0	0	0	0.00%
Sheriff Donations	12,017	0	0	0	0.00%
Refunds – Other	317	0	0	0	0.00%
Refunds – Hazardous Materials	0	0	0	0	0.00%
Refunds – Worker’s Comp./Insurance	75,858	0	0	0	0.00%
Drug Awareness Program (DARE)	100	0	0	0	0.00%
Specialized Reports	325	500	0	-500	-100.00%
Recycling Refund	134,993	132,600	136,000	3,400	2.56%
Credit Due Customers – Parks	-93,814	0	0	0	0.00%
Parks & Rec. – Reserve Revenue	7,482	0	0	0	0.00%
TOTAL	\$448,403	\$190,200	\$225,895	\$35,695	18.76%

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 FY2021 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	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Recovered Costs – Treasurer’s Office	\$816	\$30,500	\$30,500	\$0	0.00%
Recovered Costs – Social Services	72,870	60,000	70,000	10,000	16.66%
Purchasing Card Rebate	185,263	185,000	185,000	0	0.00%
Recovered Costs – IT/GIS	27,261	27,261	27,261	0	0.00%
Recovered Costs – F&R Fee Recovery	718,545	600,980	552,406	-48,574	-8.08%
Recovered Costs – Fire Companies	205,543	205,000	205,000	0	0.00%
Recovered Costs – Sheriff	154,360	130,000	157,500	27,500	21.15%
Recovered Costs – CARES Act	305,999	0	0	0	0.00%
Reimbursement – Commonwealth	14,911	8,600	0	-8,600	-100.00%
Reimb. – Public Works Cleanup/Planning	845	0	0	0	0.00%
Clarke County Container Fees	75,609	56,124	65,280	9,156	16.31%
Winchester Container Fees	55,091	59,688	57,840	-1,848	-3.09%
Refuse Disposal Fees	117,817	108,564	125,412	16,848	15.51%
Recycling Revenue	18,459	18,500	11,500	-7,000	-37.83%
Sheriff – Restitution	0	0	0	0	0.00%
Container Fees – Bowman Library	1,759	2,184	2,580	396	18.13%
Restitution – Other	1,709	0	0	0	0.00%
Litter-Thon/Keep VA Beautiful	0	0	0	0	0.00%
Reimb. – General District Court	17,367	17,000	0	-17,000	-100.00%
Reimb. – Public Works Salaries	20,000	20,000	20,000	0	0.00%
Reimbursement – Task Force	77,444	77,000	80,000	3,000	0.38%
Sign Deposits - Planning	500	0	0	0	0.00%
Reimbursement – Elections	2,107	0	0	0	0.00%
Westminster – In Lieu of Taxes	59,076	39,384	39,384	0	0.00%
Labor/Grounds Maint.-School Board	264,983	402,214	408,302	6,088	1.51%
Proffers	3,180,461	0	0	0	0.00%
Comcast PEG Grant	80,866	0	0	0	0.00%
Fire School Programs	7,010	5,400	2,720	-2,680	-49.62%
Clerk Reimbursement to County	8,854	11,000	6,000	-5,000	-45.45%
Reimbursement – Sheriff	15,702	0	0	0	0.00%
Parks – Other Grants	0	0	0	0	0.00%
Equip/Grounds Maintenance-School Board	95,405	78,850	76,019	-2,831	-3.59%
TOTAL	\$5,786,632	\$2,143,249	\$2,122,704	-\$20,545	-%0.95

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. FY2022 projections were based on prior years that were inaccurate and overstated. The FY2023 and FY2024 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	
FY2018	\$1,139,315
FY2019	\$1,270,076
FY2020	\$1,636,944
FY2021	\$1,849,512
FY2022	\$3,180,461

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	\$883,860
Fire and Rescue	\$663,595
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 FY2020, 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.

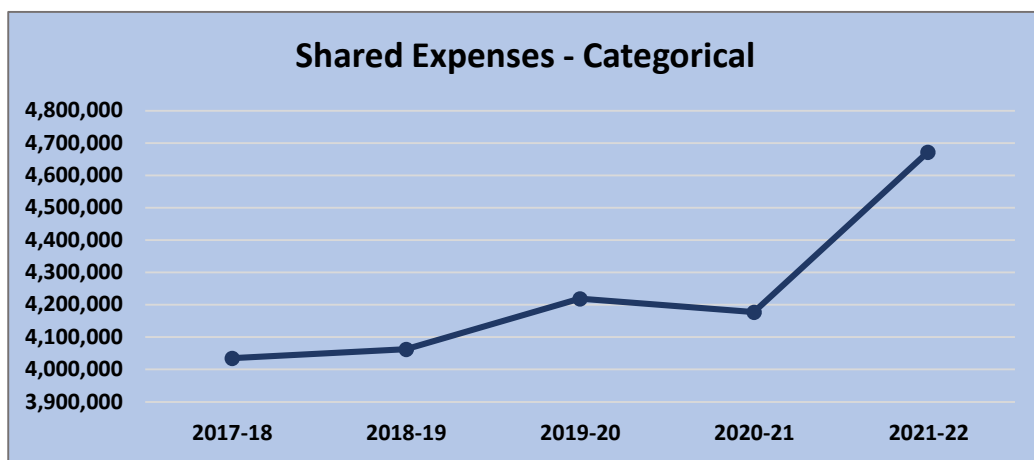
Equip/Grounds Maintenance-School Board are fees associated with equipment usage by Parks and Recreation for school ground maintenance. These funds are reserved at the end of the year for replacement equipment.

Non-Categorical Aid	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Carriers Tax/Mobile Home Titling	\$169,479	\$136,000	\$180,000	\$44,000	32.35%
Auto Rental Tax	218,160	170,000	210,000	0	23.52%
State Non-Categorical Funding	12,960	0	0	40,000	0.00%
TOTAL	\$400,599	\$306,000	\$390,000	\$84,000	27.45%

Non-Categorical Aid consists of local taxes collected by the State and forwarded to 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	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Commonwealth Attorney	\$633,737	\$600,000	\$701,396	\$101,396	16.89%
Sheriff	2,975,059	3,075,138	3,547,252	472,114	15.35%
Commissioner of the Revenue	249,073	215,888	304,697	88,809	41.13%
Treasurer	215,086	214,500	234,119	19,619	9.14%
Registrar/Electoral Board	87,915	84,309	90,565	6,256	7.42%
Clerk of the Circuit Court	511,224	450,837	575,317	124,480	27.61%
TOTAL	\$4,672,094	\$4,640,672	\$5,453,346	\$812,674	17.51%

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 \$5.4 million for FY2024, Frederick County’s share of these offices has increased to \$27.8 million.



Categorical Aid - State	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Public Assistance Grants	\$5,823,105	\$6,219,653	\$6,063,520	-\$156,133	-2.51%
Litter Control Grants	21,374	21,374	15,500	-5,874	-27.48%
Other Revenue from the Commonwealth	878	0	0	0	0.00%
Four-For-Life Funds	94,370	95,000	95,000	0	0.00%
Emergency Services Fire Program	304,416	280,000	300,000	20,000	7.14%
DMV Grant Funding	0	50,000	45,080	-4,920	-9.84%
State Grant – Emergency Services	2,994	257,500	244,067	-13,433	-5.21%
State Grant – Parks	23,900	508,915	0	-508,915	-100.00%
State Grant – Sheriff	170,363	735,000	273,846	-461,154	-62.74%
JJC Grant	128,358	128,358	0	-128,358	-100.00%
Rent/Lease Payments	268,064	268,063	231,198	-36,865	-13.75%
Spay/Neuter Assistance – State	2,548	2,445	2,925	480	19.63%
Wireless 911 Grant	339,688	279,035	279,035	0	0.00%
State Forfeited Assets Funds	25,737	0	0	0	0.00%
Victim Witness Grant	149,935	207,470	186,723	-20,747	-10.00%
State Grant – Public Communications	95,003	94,152	4,000	-90,152	-95.75%
Payment in Lieu of Taxes	17,474	0	0	0	0.00%
TOTAL	\$7,468,207	\$9,146,965	\$7,740,894	-\$1,406,071	-15.37%

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. 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). Funding for this grant was omitted from the original budget adoption and will require a budget supplement prior to the beginning of the fiscal year.

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.

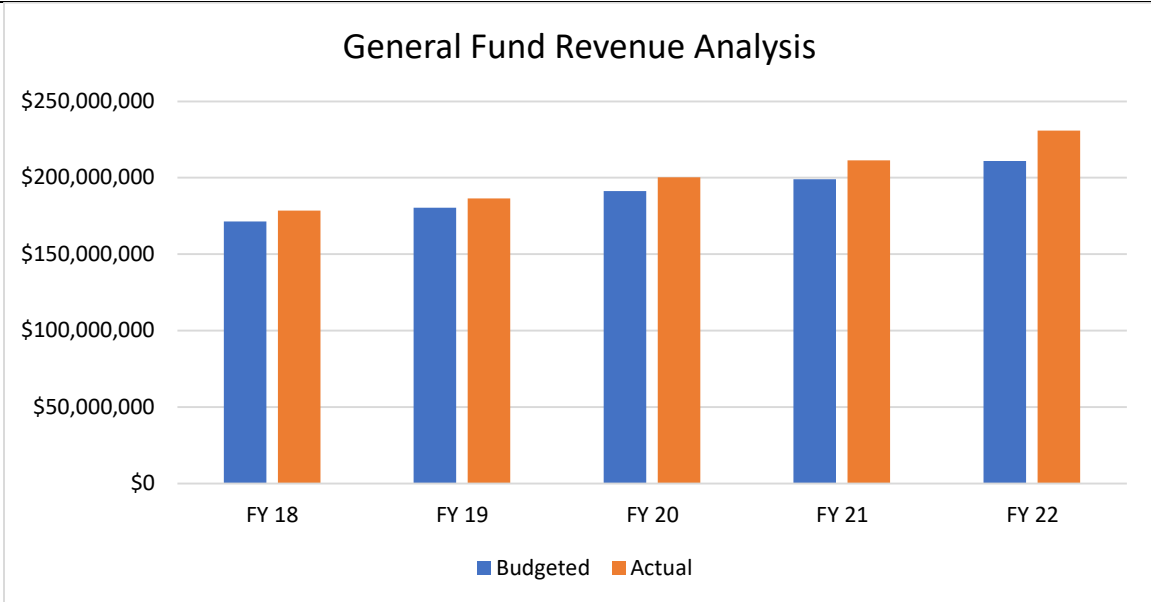
Categorical Aid - Federal	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
DMV Grant – Federal	\$19,512	\$0	\$0	\$0	0.00%
Federal Funds – Sheriff	10,814	0	0	0	0.00%
Emergency Services Grant	98,737	0	490,118	490,118	100.00%
ARRA Sheriff SFSF Funds	190,541	0	0	0	0.00%
Federal Forfeited Assets – Treasurer	23,675	0	0	0	0.00%
TOTAL	\$343,279	\$0	\$490,118	\$490,118	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. The Emergency Services Grant consists of a grant to purchase Ward No Smoke units to be placed on all apparatus in the County to reduce the amount of exhaust that is expelled into the stations and exposing the crews to while operating on the scene as well.

Non-Revenue Receipts	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Insurance Recoveries	\$0	\$0	\$0	\$0	0.00%
Transfer from County Capital Fund	3,207,350	0	0	0	0.00%
Transfer from CARES Act Fund	1,509,000	0	0	0	0.00%
Funding from Fund Balance	0	0	0	0	0.00%
TOTAL	\$4,716,350	\$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	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
FUND TOTAL	\$235,761,795	\$232,532,809	\$239,544,613	\$7,011,804	3.01%



Source: Annual Comprehensive Financial Report

This chart shows FY 2018 – FY 2022 budgeted to actual revenue for the General Fund. Actual revenues have come in higher than budgeted projections at an average of 5.5% over the last five fiscal years.

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits/Credit Cards	\$35,103	\$20,000	\$10,000	-\$10,000	-50.00%
Sale of Salvage and Surplus	4,675	0	0	0	%
TOTAL	39,778	20,000	10,000	-10,000	-50.00%
Charges for Services					
Client Supervision Fees	20,019	49,163	47,886	-1,277	-2.60%
Drug Testing Fees	360	300	0	-300	-100.00%
Work Release Fees	321,552	348,000	328,000	-20,000	-5.75%
Miscellaneous	16,210	18,000	18,000	0	0.00%
Phone Commissions	516,951	550,000	555,000	5,000	0.91%
Food & Staff Reimb. – Juv. Det. Center	66,242	68,000	68,000	0	0.00%
Electronic Monitoring Part. Fees	39,898	87,000	40,000	-47,000	-54.02%
TOTAL	981,232	1,120,463	1,056,886	-63,577	-5.67%
Recovered Costs					
Local Contributions	7,883,470	9,100,845	8,500,121	-600,724	-6.60%
Medical & Health Reimbursement	21,587	65,000	40,000	-25,000	-38.46%
TOTAL	7,905,057	9,165,845	8,540,121	-625,724	-6.83%
Categorical Aid – State and Federal					
State Grants	442,134	314,016	252,827	-61,189	-19.49%
DOC Medical Reimbursement	316,529	0	0	0	0.00%
DOC Contract Beds	1,406,782	1,415,000	1,379,774	-35,226	-2.49%
Shared Expenses – Regional Jail	6,104,753	6,150,000	7,795,344	1,645,344	26.75%
Federal Bureau of Prisons	550	0	0	0	0.00%
Local Offender Probation	340,726	370,005	411,727	41,722	11.28%
Pretrial Expansion Grant	160,405	346,865	349,350	2,485	0.72%
ARRA Jail JAG Funds	435,983	0	0	0	0.00%
TOTAL	9,207,862	8,595,886	10,189,022	1,593,136	18.53%
Non-Revenue Receipts					
Transfer – General Operating Fund	5,788,868	7,258,753	7,223,373	-35,380	-0.49%
Transfer – CARES/ARPA	156,000	0	0	0	0.00%
Bond Proceeds	0	0	0	0	0.00%
Funding from Fund Balance	236,890	1,130,400	1,911,500	781,100	69.10%
TOTAL	6,181,758	8,389,153	9,134,873	745,720	8.89%
FUND TOTAL	\$24,315,687	\$27,291,347	\$28,930,902	\$1,639,555	6.01%

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 FY2023, Clarke County’s portion is 3.25%, Fauquier County’s portion is 17.49%, the City of Winchester’s portion is 33.32%, and Frederick County’s portion is 45.94%. For Frederick County, this is an increase of 1.57%.

For FY2024, the Northwestern Regional Adult Detention Center’s budget increased by \$1,639,555, or 6.01% over FY2023. Approximately three quarters of the increase is attributed to increased personnel costs.

LANDFILL FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$94,962	\$50,000	\$300,000	\$250,000	500.00%
Sale of Surplus, Junk, and Waste	234,047	130,000	140,000	10,000	7.69%
TOTAL	329,009	180,000	440,000	260,000	144.44%
Charges for Services					
Interest Charges	4,237	0	0	0	0.00%
Credit Card Charges	1,554	0	0	0	0.00%
Sanitary Landfill Fees	8,689,383	7,934,550	8,182,000	247,450	3.11%
Charges for Tire Recycling	264,245	431,000	262,400	-168,600	-39.11%
Regional Electronic Recycling	35,360	80,000	80,000	0	0.00%
Greenhouse Gas Credit Sales	5,196	10,000	10,000	0	0.00%
Landfill Gas to Electricity	511,703	302,746	504,576	201,830	66.66%
Renewable Energy Credits	124,890	189,216	189,216	0	0.00%
TOTAL	9,636,568	8,947,512	9,228,192	280,680	3.13%
Miscellaneous Revenue					
Miscellaneous	8,779	0	0	0	0.00%
Sale of Major Equipment	0	0	0	0	0.00%
TOTAL	8,779	0	0	0	0.00%
Non-Revenue Receipts					
Transfer from CARES/ARPA	81,000	0	0	0	0.00%
Funding from Fund Balance	0	4,051,983	583,247	-3,468,736	-856.05%
TOTAL	81,000	4,051,983	583,247	-3,468,736	-856.05%
FUND TOTAL	\$10,055,356	\$13,179,495	\$10,251,439	-\$2,928,056	-22.22%

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 \$77.38 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of June 2023.



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

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$167	\$500	\$500	\$0	0.00%
Rental of General Property	400	1,800	0	-1,800	-100.00%
TOTAL	567	2,300	500	-1,800	78.26%
Charges for Services					
Driver Improvement Clinic Fees	760	0	39,000	39,000	100.00%
ASAP Fees	174,848	365,030	425,000	59,970	16.43%
On-Line Payments	146,123	0	0	0	0.00%
Community Service Fees	74	2,000	0	-2,000	-100.00%
Credit Card Fees	7,112	0	0	0	0.00%
TOTAL	328,917	367,030	464,000	96,970	26.42%
Recovered Costs					
Reimbursement – City of Winchester	26,070	26,070	49,322	23,252	89.19%
Reimbursement – Clarke County	6,930	6,930	24,661	17,731	255.86%
Reimbursement – Other Localities	0	0	65,576	65,576	100.00%
Drug Offender Fees	926	0	0	0	0.00%
Drug Offender Urine Screens	3,740	5,000	7,500	2,500	50.00%
TOTAL	37,666	38,000	147,059	109,059	287.00%
Categorical Aid					
State ASAP Reimbursement	30,000	0	0	0	0.00%
TOTAL	30,000	0	0	0	0.00%
Non-Revenue Receipts					
Transfer from CARES/ARPA	15,000	0	0	0	0.00%
Funding from Fund Balance	19,581	52,918	0	-52,918	-100.00%
TOTAL	34,581	52,918	0	-52,918	%
FUND TOTAL	\$431,731	\$460,248	\$611,559	\$151,311	32.88%

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 70% of the FY2024 revenue with the remainder coming mainly from reimbursements from participating localities. 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 FY2024 revenue is higher than previous years. The COVID-19 pandemic severely impacted this program but a steady increase in fees and participation is being realized.

SHAWNEELAND SANITARY DISTRICT FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
General Property Taxes					
Sanitary District Taxes	\$887,270	\$835,400	\$848,600	\$13,200	1.58%
Penalties	14,079	0	0	0	0.00%
Interest and Cost on Taxes	41,987	0	0	0	0.00%
Credit Card Charges – Taxes	56	0	0	0	0.00%
TOTAL	943,392	835,400	848,600	13,200	1.58%
Use of Money and Property					
Interest on Bank Deposits	5,852	8,000	8,000	0	0.00%
TOTAL	5,852	8,000	8,000	0	0.00%
Recovered Costs					
Reimb. – Sanitary District Culverts	2,726	1,000	1,000	0	0.00%
TOTAL	2,726	1,000	1,000	0	0.00%
Non-Revenue Receipts					
Transfer from CARES/ARPA	18,000	0	0	0	0.00%
Funding from Fund Balance	0	95,482	67,504	-27,978	-29.30%
TOTAL	18,000	95,482	67,504	-27,978	-29.30%
FUND TOTAL	\$969,970	\$939,882	\$925,104	-\$14,778	-1.57%

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 FY2024 adopted budget. There are approximately 970 improved lots and 1,901 unimproved lots located in Shawneeland.

WINCHESTER REGIONAL AIRPORT FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Miscellaneous Revenue					
Hanger Application Deposits	\$2,700	\$0	\$0	\$0	0.00%
Sale of Products and Lease Income	2,573,339	2,335,358	2,899,526	564,168	24.16%
TOTAL	2,576,039	2,335,358	2,899,526	564,168	24.16%
State/Federal Revenue					
Revenue from the Commonwealth	3,964	18,500	18,500	0	0.00%
Revenue from the Federal Government	23,000	0	0	0	0.00%
TOTAL	26,964	18,500	18,500	0	0.00%
Transfers/Non-Revenue Receipts					
Localities—City of Winchester	22,104	18,750	14,196	-4,554	-24.29%
General Operating Fund	68,488	56,250	42,589	-13,661	-24.29%
Transfer from CARES/ARPA	30,000	0	0	0	0.00%
TOTAL	120,592	75,000	56,785	-18,215	-24.29%
FUND TOTAL	\$2,723,595	\$2,428,858	\$2,974,811	\$545,953	22.48%

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 FY2024 make up 70% of this revenue item and hangar rentals and land leases make up 27%. Frederick County's contribution funds 1.4% of airport operations.

LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Fees					
Fees Receivable	\$844,918	\$781,823	\$781,763	-\$60	0.007%
Penalties	6,873	0	0	0	0.00%
Interest	5,899	0	0	0	0.00%
Credit Card Charges	88	0	0	0	0.00%
TOTAL	857,778	781,823	781,763	-60	0.007%
Use of Money and Property					
Dividend Earnings	222	0	0	0	0.00%
TOTAL	222	0	0	0	0.00%
FUND TOTAL	\$858,000	\$781,823	\$781,763	-\$60	0.007%

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

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Charges for Services					
EMS Billings	\$2,325,014	\$2,209,014	\$2,506,645	\$297,631	13.47%
TOTAL	2,325,014	2,209,014	2,506,645	297,631	13.47%
Non-Revenue Receipts					
Transfer from CARES/ARPA	6,000	0	0	0	0.00%
TOTAL	6,000	0	0	0	0.00%
FUND TOTAL	\$2,331,014	\$2,209,014	\$2,506,645	\$297,631	13.47%

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

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Recovered Costs					
Recovered Costs	\$33,321	\$26,050	\$26,050	\$0	0.00%
TOTAL	33,321	26,050	26,050	0	0.00%
Non-Revenue Receipts					
Transfer from General Operating Fund	621,876	688,409	735,368	46,959	6.85%
Transfer from CARES/ARPA	9,000	0	0	0	0.00%
TOTAL	630,876	688,409	735,368	46,959	6.85%
FUND TOTAL	\$664,197	\$714,459	\$761,418	\$46,959	6.57%

The majority of the revenue for the Economic Development Authority Fund (EDA) is made up of a transfer from the General Operating Fund.

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.

COUNTY TRANSPORTATION PROJECTS FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Non-Revenue Receipts					
Transfer from General Operating Fund	\$0	\$7,983,875	\$0	\$0	-100.00%
Transfer from County Capital Fund	0	0	6,041,046	6,041,046	100.00%
Transfer from School Debt Service Fund	0	867,883	0	0	-100.00%
TOTAL	0	8,851,758	6,041,046	-2,810,712	-31.75%
FUND TOTAL	\$0	\$8,851,758	\$6,041,046	-\$2,810,712	-31.75%

This fund was created to begin in FY2023 to alleviate traffic concerns within Frederick County. Budgeting for transportation will allow the County to provide revenue matches with VDOT and developers for road projects. Revenues to fund these projects are from tax revenues. In FY2023, the School Debt Service Fund transfer was a result of overfunding from the General Fund and those excess funds were transferred to this fund. For FY2024, the \$6 million represents two applications currently in progress in the Smart Scale program through the Virginia Department of Transportation.

COUNTY CAPITAL FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Non-Revenue Receipts					
Funding from Fund Balance	\$0	\$0	\$6,702,220	6,702,220	100.00%
TOTAL	0	0	6,702,220	6,702,220	100.00%
Transfers					
Transfer from General Operating Fund	26,100,000	0	0	0	0.00%
TOTAL	26,100,000	0	0	0	0.00%
FUND TOTAL	\$26,100,000	\$0	\$6,702,220	\$6,702,220	100.00%

The County Capital Fund is funded annually at year-end when the funds in the General Fund Unreserved Fund Balance exceeds twenty percent. Those amounts are then appropriated to the Capital Fund.

For FY2024, the Budget Resolution used \$6.7 million to fund County transportation, school buses, and school capital needs.

SCHOOL OPERATING FUND REVENUES

Revenue from Use of Money and Property	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Rental of School Property	\$390,411	\$407,552	\$466,766	\$59,214	14.53%
TOTAL	\$390,411	\$407,552	\$466,766	\$59,214	14.53%

Charges for Services	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Tuition – Private Sources – Day School	\$91,980	\$95,000	\$95,000	\$0	0.00%
Tuition – Private – Summer School	12,150	28,750	34,750	6,000	20.87%
Fees – Parking	65,451	55,000	60,000	5,000	9.09%
TOTAL	\$169,581	\$178,750	\$189,750	\$11,000	6.15%

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

Miscellaneous Revenue	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Donations/Grants	\$374,220	\$250,000	\$250,000	\$0	0.00%
Miscellaneous Refunds	166,660	185,000	185,000	0	0.00%
TOTAL	\$540,880	\$435,000	\$435,000	\$0	0.00%
TOTAL REVENUE FROM LOCAL SOURCES	\$1,100,872	\$1,021,302	\$1,091,516	\$70,214	6.87%

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

Categorical Aid - State	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Sales Tax Receipts	\$19,702,759	\$18,563,692	\$18,783,283	\$219,591	1.18%
Sales Tax Receipts 1/8%	2,074,948	2,174,058	2,347,910	173,852	8.00%
Basic School Aid	40,983,296	48,381,885	44,561,315	-3,820,570	-7.90%
Regular Foster Child	51,392	0	0	0	0.00%
Gifted and Talented	434,702	460,869	461,904	1,035	0.22%
Remedial Education – SOQ	1,022,354	1,140,044	1,142,605	2,561	0.22%
Remedial Summer School – SOQ	261,495	147,473	109,835	-37,638	-25.52%
Special Education – SOQ	3,807,665	3,816,318	3,832,995	16,677	0.44%
Vocational Education – SOQ	925,754	1,261,326	1,272,263	10,937	0.87%
Juvenile Detention Center Funds	577,635	670,000	670,000	0	0.00%
Social Security – Instructional	2,374,759	2,571,164	2,576,939	5,775	0.22%
Teacher Retirement – Instructional	5,538,422	5,991,296	6,012,859	21,563	0.36%
Group Life Insurance – Instructional	169,051	177,879	178,279	400	0.22%
Homebound	25,323	47,246	67,845	20,599	43.60%
Special Ed. Regular Program Payments	647,407	1,398,136	665,468	-732,668	-52.40%
Adult Basic Ed. – Regional Jail	125,355	135,000	140,000	5,000	3.70%
Vocational Equipment	23,177	30,000	30,000	0	0.00%
Vocational Occupational – Tech Ed	117,541	205,281	159,363	-45,918	-22.37%
CTE High Demand	18,644	25,000	25,000	0	0.00%
CTE STEM – H	10,234	15,000	15,000	0	0.00%
Workplace Readiness Skill	4,437	5,119	5,119	0	0.00%
Special Ed. – Foster Child	33,362	84,030	98,958	14,928	17.76%
At-Risk Students	1,368,648	2,788,451	2,082,917	-705,534	-25.30%
K-3 Initiative	731,989	1,005,536	1,027,441	21,905	2.18%
VPI Initiative	324,082	359,246	359,246	0	0.00%
Ed Technology Funds	544,000	544,000	544,000	0	0.00%
School Security Equipment Grant	112,054	0	0	0	0.00%
Early Reading Intervention	492,585	520,417	338,720	-181,697	-34.91%
Supplemental Lottery Per Pupil	3,271,563	3,262,211	3,230,747	-31,464	-0.96%
ESL Funds	825,932	1,106,513	1,192,682	86,169	7.79%
Medicaid Reimbursements	93,382	130,000	130,000	0	0.00%
Industry Certification	19,308	30,000	30,000	0	0.00%
ISAEP Funding	24,699	24,698	24,608	-90	-0.36%
Other State Funds	85,087	2,120,814	3,746,315	1,625,501	76.64%
Compensation Supplement	2,684,916	2,968,315	6,162,652	3,194,337	107.61%
SOL Algebra Readiness	134,191	145,804	141,212	-4,592	-3.15%
Mentor Teacher Program	9,629	9,629	7,146	-2,483	-25.79%
Project Graduation	25,475	25,588	25,588	0	0.00%
National Board Certified Bonus	45,000	50,000	50,000	0	0.00%
Middle School Teacher Corps	0	20,000	0	-20,000	-100.00%
Career Switcher Program	1,150	0	0	0	0.00%
No Loss COVID-19 Funding	62,923	0	0	0	0.00%
TOTAL	\$89,786,326	\$102,412,038	\$107,035,437	\$4,623,399	4.51%

The FY2024 adopted budget of \$107.0 million includes \$4.6 million in additional state revenue compared to the FY2023 adopted budget. The increase is primarily due to the second year of the state’s share of a five percent salary increase for instructional and support staff (10 percent investment over two years).

Categorical Aid - Federal	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Title I	\$1,785,085	\$2,254,900	\$2,263,000	\$8,100	3.59%
Federal Land Use	3,549	5,000	5,000	0	0.00%
Title VI-B	2,402,292	3,313,908	3,105,000	-208,908	-6.30%
Vocational Education Basic Programs	193,702	183,890	203,000	19,110	10.39%
Other Federal Aid	3,919,030	11,840,000	10,275,000	-1,565,000	-13.22%
Title VI-B IDEA Preschool	49,841	102,265	49,841	-52,424	-51.26%
Title IV Part A Student Support	169,079	109,100	137,000	27,900	25.57%
Title III – LEP/Immigrant	104,212	150,520	167,000	16,480	10.95%
Title II – Class Size/Teacher Quality	303,013	518,049	455,000	-63,049	-12.17%
Title I – D – Negligent/Delinquent	89,075	120,055	120,055	0	0.00%
TOTAL	\$9,018,878	\$18,597,687	\$16,779,896	-\$1,817,791	-9.77%

Federal Government revenues provide funding support for restricted programs for economically disadvantaged and special needs students. Other federal revenue includes an estimated \$9.3 million in carry forward Elementary and Secondary School Emergency Relief Funds (ESSER) to continue to address learning loss caused by the COVID-19 pandemic and to improve facilities air ventilation systems.

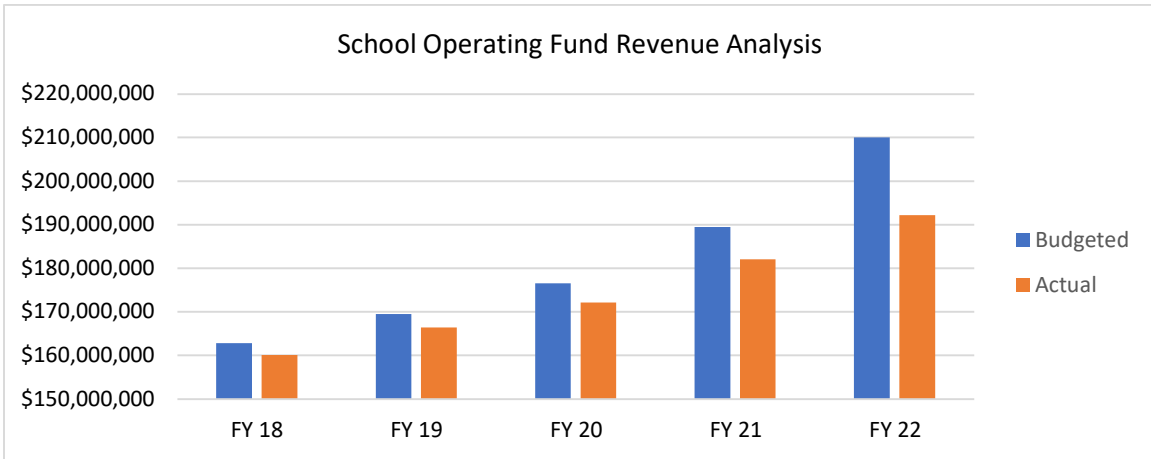
Non-Revenue Receipts	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Carry Forward Funds – Prior Year	\$454,276	\$0	\$0	\$0	0.00%
Outstanding Encumbrances	1,064,170	0	0	0	0.00%
TOTAL	\$1,518,447	\$0	\$0	\$0	0.00%

Transfers	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
General Operating Fund	\$92,891,547	\$95,453,417	\$104,015,936	\$8,562,519	8.97%
County Capital Fund	0	0	661,174	661,174	100.00%
TOTAL	\$92,891,547	\$95,453,417	\$104,677,110	\$9,223,693	9.66%

The School Operating Fund budget will receive funding from the General Operating Fund in the amount of \$104,015,936, and \$661,174 from the County Capital Fund, a total increase of \$9.2 million compared to FY2023.

Total School Operating Fund	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
FUND TOTAL	\$194,316,069	\$217,484,444	\$229,583,959	\$12,099,515	5.56%

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 3.6% below budgeted amounts over the last five years.

SCHOOL CAPITAL PROJECTS FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Non-Revenue Receipts					
Carry Forward – Prior Year	\$931,348	\$2,000,000	\$1,000,000	-\$1,000,000	-50.00%
Outstanding Encumbrances	1,171,792	0	0	0	0.00%
TOTAL	2,103,140	2,000,000	1,000,000	-1,000,000	-50.00%
State Revenue					
State Revenue	0	5,289,392	0	-5,289,392	-100.00%
TOTAL	0	5,289,392	0	-5,289,392	-100.00%
Transfers					
General Operating Fund	0	0	0	0	0.00%
County Capital Fund	4,264,552	0	0	0	0.00%
TOTAL	4,264,552	0	0	0	0.00%
FUND TOTAL	\$6,367,692	\$7,289,392	\$1,000,000	-\$6,289,392	-86.28%

The Capital Projects Fund for FY2024 includes \$1,000,000 in the anticipated carry forward amount for facilities projects begun but not finished in the prior year (such as the Millbrook High School roof replacement project).

SCHOOL DEBT SERVICE FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Categorical Aid – State					
Other State Funds	\$375,811	\$282,924	\$348,430	\$65,506	23.15%
TOTAL	375,811	282,924	348,430	65,506	23.15%
Categorical Aid – Federal					
Federal Stimulus Act - QSCB	280,543	275,782	275,782	0	0.00%
TOTAL	280,543	275,782	275,782	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	198,505	32,999	0	-32,999	-100.00%
TOTAL	198,505	32,999	0	-32,999	-100.00%
Transfers					
School Operating Fund	0	0	226,069	226,069	100.00%
General Operating Fund	18,076,918	18,076,918	18,076,918	0	0.00%
TOTAL	18,076,918	18,076,918	18,302,987	226,069	1.25%
FUND TOTAL	\$18,931,777	\$18,668,623	\$18,927,199	\$258,576	1.38%

Revenues from the County government to support the School Debt Service Fund are level-funded for FY2024.

SCHOOL TEXTBOOK FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$5,620	\$5,000	\$5,000	\$0	0.00%
TOTAL	5,620	5,000	5,000	0	0.00%
Charges for Services					
Sale of Used Books	36,447	6,500	6,500	0	0.00%
TOTAL	36,447	6,500	6,500	0	0.00%
Recovered Costs					
Textbooks Furnished Free	865,137	1,070,348	1,072,752	2,404	0.22%
TOTAL	865,137	1,070,348	1,072,752	2,404	0.22%
Non-Revenue Receipts					
Carry Forward – Prior Years	1,277,941	1,246,433	1,546,946	300,513	24.10%
TOTAL	1,277,941	1,246,433	1,546,946	300,513	24.10%
Transfers					
School Operating Fund Local Match	615,548	756,496	758,195	1,699	0.22%
TOTAL	615,548	756,496	758,195	1,699	0.22%
FUND TOTAL	\$2,800,694	\$3,084,777	\$3,389,393	\$304,616	9.87%

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

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$2,561	\$5,000	\$5,000	\$0	0.00%
Donations and Grants	197,115	166,000	185,000	19,000	11.44%
TOTAL	199,676	171,000	190,000	19,000	11.11%
Non-Revenue Receipts					
Carry Forward – Prior Years	631,101	504,000	485,000	-19,000	-3.76%
TOTAL	631,101	504,000	485,000	-19,000	-3.76%
FUND TOTAL	\$830,777	\$675,000	\$675,000	\$0	0.00%

Various donations and grants for restricted purposes are accounted for in this fund such as Bright Futures.

SCHOOL NUTRITION SERVICES FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$8,882	\$2,000	\$50,000	\$48,000	240.00%
TOTAL	8,882	2,000	50,000	48,000	240.00%
Charges for Services					
Charges for Services - Meals	386,313	2,467,944	2,583,512	115,568	4.68%
TOTAL	386,313	2,467,944	2,583,512	115,568	4.68%
Miscellaneous					
Miscellaneous	0	27,257	20,557	-6,700	-24.58%
TOTAL	0	27,257	20,557	-6,700	-24.58%
Categorical Aid – State					
School Food Services - State	103,898	175,155	104,000	-71,155	-40.62%
TOTAL	103,898	175,155	104,000	-71,155	-40.62%
Categorical Aid – Federal					
Meal Reimb. Operations - Federal	9,182,064	3,534,644	4,742,816	1,208,172	34.18%
TOTAL	9,182,064	3,534,644	4,742,816	1,208,172	34.18%
Non-Revenue Receipts					
Carry Forward – Prior Years	1,707,589	3,822,529	4,035,462	212,933	5.57%
Transfers from Other Funds	17	30,000	60,000	30,000	100.00%
TOTAL	1,707,606	3,852,529	4,095,462	242,933	6.30%
FUND TOTAL	\$11,388,763	\$10,059,529	\$11,596,347	\$1,536,818	15.28%

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

CONSOLIDATED SERVICES FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Charges for Services					
Frederick County – building services	\$0	\$6,000	\$1,000	-\$5,000	-83.33%
FCPS – vehicle services	3,171,913	3,041,377	3,657,712	616,335	20.26%
Other agencies – vehicle services	737,202	729,190	806,169	76,979	10.56%
Other Funds	2,623	223,433	35,120	-188,313	-84.28%
TOTAL	3,911,738	4,000,000	4,500,000	500,000	12.50%
Non-Revenue Receipts					
Carry Forward – Prior Years	505,504	0	0	0	0.00%
TOTAL	505,504	0	0	0	0.00%
FUND TOTAL	\$4,417,242	\$4,000,000	\$4,500,000	\$500,000	12.50%

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

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$3,179	\$0	\$0	\$0	0.00%
TOTAL	3,179	0	0	0	0.00%
Charges for Services					
Tuition – Private Day School	0	7,400	0	-7,400	-100.00%
TOTAL	0	7,400	0	-7,400	-100.00%
Recovered Costs					
Billings to Localities	5,235,781	5,806,723	6,881,583	1,074,860	18.51%
TOTAL	5,235,781	5,806,723	6,881,583	1,074,860	18.51%
Categorical Aid – State					
State – Educational Tech. Funds	27,682	26,000	26,000	0	0.00%
TOTAL	27,682	26,000	26,000	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	552,330	576,100	300,000	-276,100	-47.92%
TOTAL	552,330	576,100	300,000	-276,100	-47.92%
FUND TOTAL	\$5,818,971	\$6,416,223	\$7,207,583	\$791,360	12.33%

NREP TEXTBOOK FUND REVENUES

	2021-22 Actual	2022-23 Adopted	2023-24 Adopted	Changes FY23 to FY24	
Use of Money and Property					
Interest on Bank Deposits	\$43	\$0	\$0	\$0	0.00%
TOTAL	43	0	0	0	0.00%
Non-Revenue Receipts					
Carry Forward – Prior Years	16,902	10,000	0	-10,000	-100.00%
Transfers from Other Funds	10,000	10,000	20,000	10,000	100.00%
TOTAL	26,902	20,000	20,000	0	0.00%
FUND TOTAL	\$26,944	\$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, 2022

	Governmental Activities	Business-type Activities	Total	Component Units	
				School Board	Economic Development Authority
Assets:					
Cash and cash equivalents	\$154,876,029	\$24,551,109	\$179,427,138	\$45,995,199	\$1,767,581
Restricted cash	--	14,975,231	14,975,231	--	--
Receivables, net	85,265,371	797,961	86,063,332	137,279	--
Note receivable	2,481,095	--	2,481,095	--	--
Due from other governments	11,783,767	--	11,783,767	9,010,964	--
Prepaid expenses	2,870	--	2,870	--	--
Inventory	--	--	--	849,016	--
Net Pension asset	--	--	--	3,986,456	--
Capital assets:					
Land and construction in progress	15,862,495	3,548,234	19,410,729	18,410,204	--
Other capital assets, net of accumulated depreciation	138,422,205	19,637,791	158,059,996	168,150,494	35,376
Capital assets, net	154,284,700	23,186,025	177,470,725	186,560,698	35,376
Total assets	408,693,832	63,510,326	472,204,158	246,539,612	1,802,957
Deferred Outflows of Resources:					
Deferred charge on refunding	522,836	--	522,836	--	--
OPEB deferrals	16,438,943	830,813	17,269,756	3,914,147	--
Pension deferrals	12,094,387	454,914	12,549,301	33,321,715	--
Total deferred outflow of resources	29,056,166	1,285,727	30,341,893	37,235,862	--
Liabilities:					
Accounts payable and accrued expenses	3,823,755	652,574	4,476,329	17,014,720	43,805
Accrued interest payable	2,672,098	--	2,672,098	--	--
Claims payable	1,028,732	--	1,028,732	1,689,345	--
Unearned revenue	13,597,262	--	13,597,262	--	--
Amounts held for others	1,400,429	--	1,400,429	--	--
Long-term liabilities:					
Due within one year	19,052,760	131,138	19,183,898	2,355,499	60,875
Due in more than one year	232,620,339	18,727,796	251,348,135	111,665,400	12,790
Total liabilities	274,195,375	19,511,508	293,706,883	132,724,964	117,470
Deferred Inflows of Resources:					
Deferred revenue – taxes	72,395,253	--	72,395,253	--	--
Items related to measurement of net OPEB liability	2,677,306	128,115	2,805,421	6,693,736	--
Items related to measurement of net pension liability	17,218,872	658,577	17,877,449	65,869,919	--
Total deferred inflows of resources	92,291,431	786,692	93,078,123	72,563,655	--
Net Position:					
Net investment in capital assets	(1,525,616)	23,186,025	21,660,409	186,141,221	4,344
Restricted:					
Net pension asset	--	--	--	3,986,456	--
Opioid settlement	1,494,941	--	1,494,941	--	--
Unrestricted	71,293,867	21,311,828	92,605,695	(111,640,822)	1,681,143
Total net position	\$71,263,192	\$44,497,853	\$115,761,045	\$78,486,855	\$1,685,487

The following is a detail of General Fund balance at June 30, 2022:

Category	General Fund
Nonspendable:	
Prepaid Expenditures	\$2,870
Total Nonspendable	2,870
Restricted:	
PEG Grant	539,942
Courthouse ADA Fees	539,188
Animal Shelter	1,361,126
Proffers	7,772,325
Total Restricted	10,264,508
Committed:	
General Government - various	1,522,640
Education	836,679
E-Summons	216,273
Sheriff	1,000
VDOT Revenue Sharing	436,270
Parks and Recreation	111,004
Total Committed	3,123,866
Assigned:	
Conservation Easement	4,780
Total Assigned	4,780
Unassigned	\$73,612,601
Total Fund Balance	\$87,008,625

As shown above, unassigned fund balance on June 30, 2022 was \$73,612,601.

Below are summary projections for the end of fiscal years 2023 and 2024, and a detail analysis of actual unassigned fund balance of June 30, 2019 through June 30, 2022 is on the following page.

	Projected FY2023	Plan FY2024
Fund Balance, Beginning of Year	\$73,612,601	\$44,907,742
Revenue Sources/Transfers	232,532,809	239,544,613
Expenditures/Transfers	(261,237,668)	(239,544,613)
Fund Balance, End of Year	\$44,907,742	\$44,907,742

General Fund				
	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	ACTUAL FY2022
Fund Balance, Beginning of Year	\$58,333,576	\$63,864,244	\$68,630,237	\$49,777,732
REVENUES				
General Property Taxes	113,629,440	120,543,325	129,586,450	143,127,050
Other Local Taxes	36,634,376	39,526,349	43,632,400	48,407,932
Permits, Fees, & Licenses	2,188,705	2,285,194	2,424,417	2,657,136
Fines & Forfeitures	313,896	248,111	199,394	207,792
Use of Money & Property	1,272,035	998,794	3,125,173	641,222
Charges for Services	3,003,141	2,344,290	2,411,670	3,178,308
Miscellaneous	363,934	156,935	438,314	500,328
Recovered Costs	3,422,092	7,948,509	4,071,208	5,480,630
Intergovernmental	25,677,758	26,164,055	25,522,405	26,647,732
TOTAL REVENUE	186,505,377	200,215,562	211,411,431	230,848,130
EXPENDITURES				
Current:				
Government Administration	11,060,111	13,652,684	12,304,107	14,441,748
Judicial Administration	2,962,088	2,931,762	2,942,811	3,336,375
Public Safety	39,152,979	41,395,357	42,930,250	48,119,651
Public Works	5,432,118	6,291,241	6,031,603	5,817,279
Health and Welfare	9,422,160	9,959,363	10,125,046	10,562,774
Community College	81,080	81,308	81,308	81,308
Education – Public School System	85,327,387	83,349,189	87,933,236	92,283,620
Parks, Recreation, & Cultural	7,346,862	7,625,553	6,244,228	6,907,012
Community Development	2,155,810	2,123,758	2,161,568	2,286,017
Debt Service - County	2,257,231	2,268,063	2,272,561	2,217,732
TOTAL EXPENDITURES	165,197,826	169,678,278	173,026,718	186,053,516
OTHER FINANCING SOURCES (uses)				
Issuance of capital lease	449,291	--	--	--
Transfers In	52,896	3,783,655	7,224,663	5,022,350
Transfers Out	(16,279,070)	(29,554,946)	(31,871,601)	(45,176,351)
TOTAL OTHER FINANCING SOURCES	(15,776,883)	(25,771,291)	(24,646,938)	(40,154,001)
Fund Balance, End of Year	\$63,864,244	\$68,630,237	\$82,368,012	\$87,008,625

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 FY2024 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	7/1/2023			6/30/2024	
	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	\$44,907,742	\$239,544,613	(\$239,544,613)	\$44,907,742	0.00%
Regional Jail	5,280,287	27,019,402	(28,930,902)	3,368,787	-36.20%
Landfill	30,776,041	9,668,192	(10,251,439)	30,192,794	-1.89%
Division of Court Services	42,904	611,559	(611,559)	42,904	0.00%
Shawneeland	1,495,117	857,600	(925,104)	1,427,613	-4.51%
Regional Airport	495,429	2,974,811	(2,974,811)	495,429	0.00%
Lake Holiday	1,332,819	781,763	(781,763)	1,332,819	0.00%
Transportation Projects	629,605	6,041,046	6,041,046	629,605	0.00%
EMS Revenue Recovery	0	2,506,645	(2,506,645)	0	0.00%
EDA	250,675	761,418	(761,418)	250,675	0.00%
School Operating	0	229,583,959	(229,583,959)	0	0.00%
School Capital	1,000,000	0	(1,000,000)	0	-100.00%
School Nutrition Services	673,445	7,500,885	(7,500,885)	673,445	0.00%
School Debt	38,185	18,927,199	(18,927,199)	38,185	0.00%
School Private Purpose	238,325	150,000	(150,000)	238,325	0.00%
School Textbook	311,587	1,084,252	(1,084,252)	311,587	0.00%
NREP Operating	224,326	6,907,583	(6,907,583)	224,326	0.00%
NREP Textbook	2,959	20,000	(20,000)	2,959	0.00%
Consolidated Services	819,137	4,500,000	(4,500,000)	819,137	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 FY2024, this amount is equivalent to \$40.7 million. The Board established an additional policy during FY2020 to transfer amounts greater than 20% to a capital fund. For FY2024, this amount is equivalent to \$47.9 million. Annually, after year-end information is available, appropriations can be made if funds in unassigned fund balance are greater than 20%.

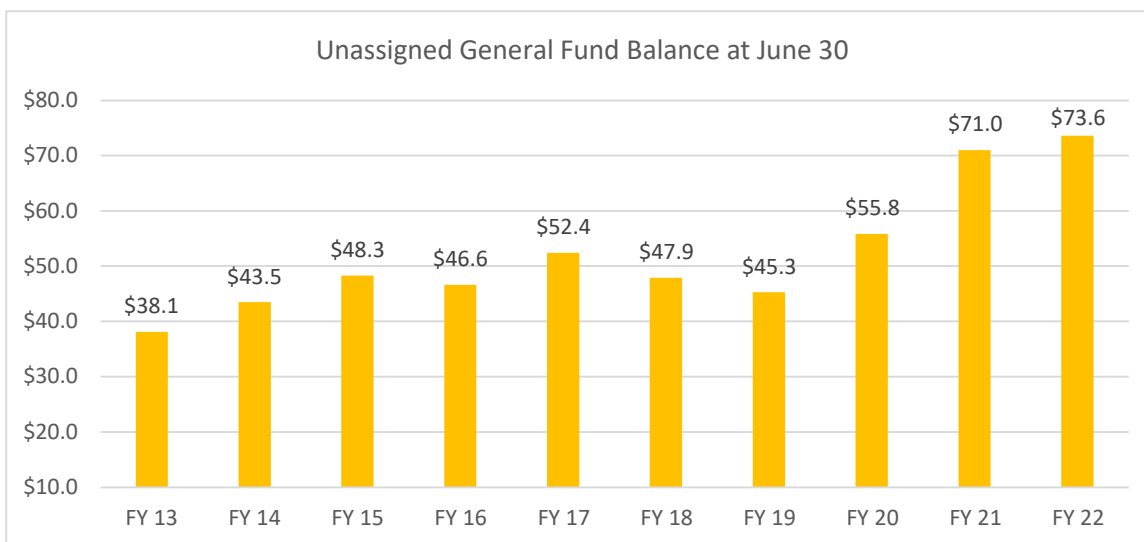
The Regional Jail budgeted \$1,911,500 to balance the FY2024 budget. The Regional Jail Board continues to increase fund balance at the end of the fiscal year, mostly due to the large number of vacant positions. A fund balance policy has been adopted to ensure reserves are maintained at a minimum of

12% of the operating budget. Excess funds are used to ease the financial burden to participating localities.

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 continue to remain at sufficient GFOA recommended balances.

The Board of Supervisors balanced the FY2024 General Fund budget without the use of unassigned fund balance funding. However, the Board did appropriate funding from the Capital Fund for school buses and transportation projects. 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 FY2023, \$19,500,000 was transferred to the Capital Fund.

Long-Range Planning for Construction Projects

Several years ago, as Frederick County continued with a rapidly 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

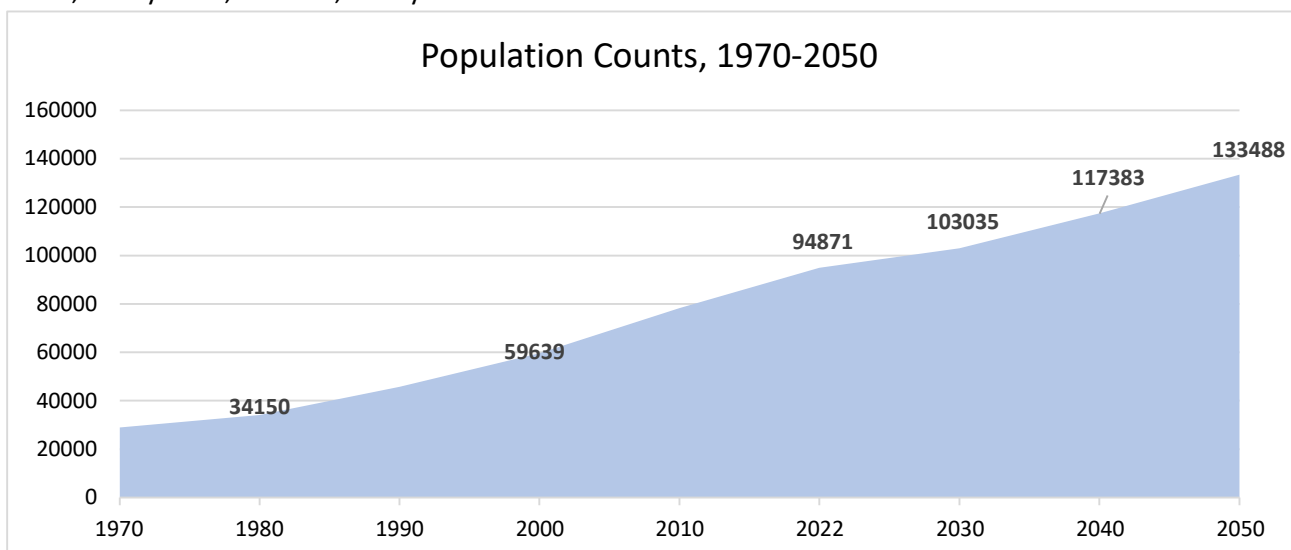
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend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

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

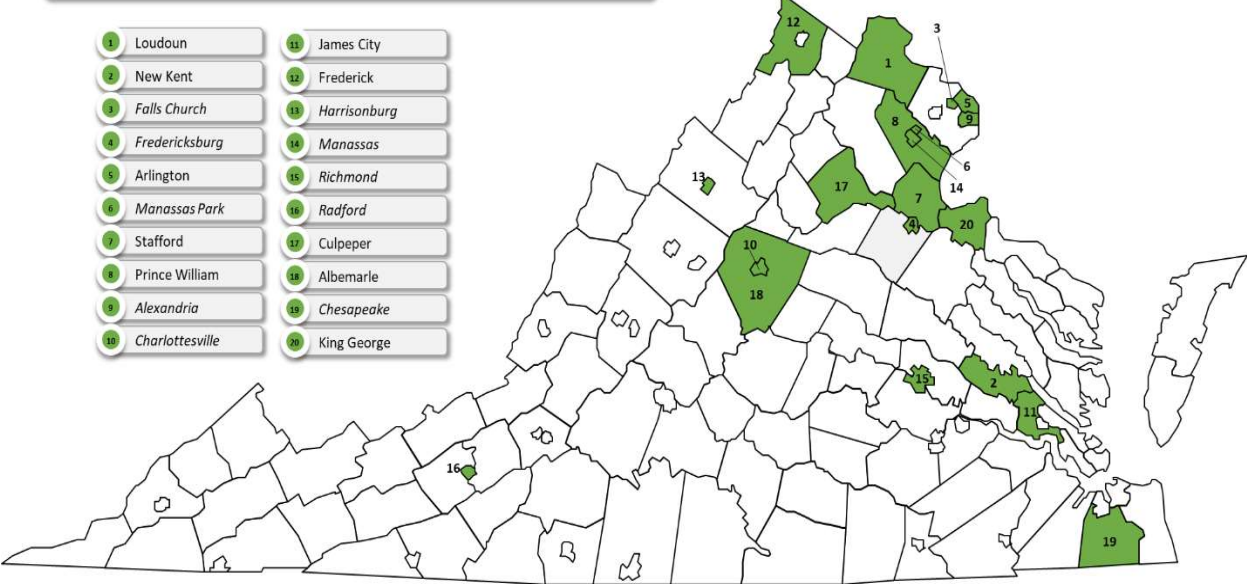
The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone, and limestone formations. This area consists of alternating valleys and ridges that run north-south through the County. Most of the area is forested. The ridges tend to be very steep, and the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

Population

According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. The current population estimate (July 1, 2022) is 94,871. It is projected that the population of Frederick County will be approximately 103,035 by 2030, 117,383 by 2040, and 133,488 by 2050.



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.

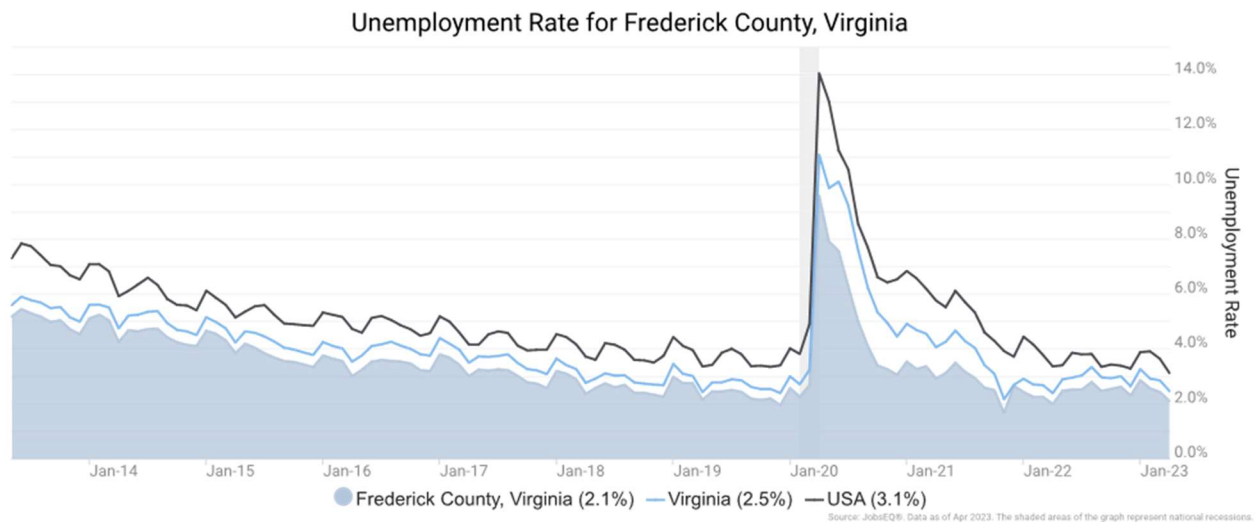
Employment Trends

Frederick County had a total of 39,350 jobs in the fourth quarter of 2022 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,554 workers in the fourth quarter of 2022. Of individuals aged 25 to 64 in Frederick County, 27.4% have a bachelor’s degree or higher which compares with 34.3% in the nation.

Industry	# of Employees	%
Manufacturing	6,554	16.7%
Transportation and Warehousing	5,047	12.8%
Retail Trade	4,136	10.5%
Education Services	3,274	8.3%
Construction	2,866	7.3%
Finance and Insurance	2,606	6.6%
Accommodation and Food Services	2,317	5.9%
Admin, Support, & Waste Management & Remediation Services	1,960	5.0%
Public Administration	1,896	4.8%
Health Care and Social Assistance	1,887	4.8%
Other Services (except Public Administration)	1,550	3.9%
Wholesale Trade	1,286	3.3%
Professional, Scientific, and Technical Services	1,211	3.1%
Management of Companies and Enterprises	776	2.0%
Agricultural, Forestry, Fishing and Hunting	480	1.2%
Real Estate and Rental and Leasing	427	1.1%
Arts, Entertainment, and Recreation	376	1.0%
Information	338	0.9%
Utilities	184	0.5%
Unclassified	108	0.3%
Mining, Quarrying, and Oil and Gas Extraction	75	0.2%

Source: JobsEQ, Data as of 2022Q4

Unemployment rates for Frederick County have paralleled those of Virginia. As of April 2023, Frederick County's unemployment rate was 2.1% compared to 2.0% in April 2022. Virginia's rate was 2.5% in April 2023 compared to 2.4% in April 2022. The United States unemployment rate was 3.4% in April 2023 compared to 3.1% in January 2022.



Public School System

Frederick County Public Schools (FCPS), the 19th 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 2022 (school year 2022-2023), student enrollment was 13,968 representing an increase of 69 students compared to a year earlier. FCPS student enrollment grew by 401 or 3.0 percent over the past five years. The structure of the school division is designed to support the needs of the 14,024 students projected for the school year 2023-2024. 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
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
2022-23	68	72	6,050	3,153	4,625	13,968	69
Membership Projections							
2023-24	68	72	6,080	3,153	4,651	14,024	125
2024-25	68	72	6,070	3,203	4,646	14,060	36
2025-26	69	72	6,068	3,267	4,520	13,996	-64
2026-27	70	72	6,031	3,278	4,452	13,092	-94
2027-28	70	72	5,873	3,390	4,474	13,879	-23

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 14,024 in school year 2023-2024.

Based on actual FY2022 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 7.8% lower than the state average.

Cost Per Pupil Comparison							
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Winchester City	12,724	13,057	13,638	14,091	14,098	15,229	16,895
Clarke County	11,253	11,631	12,034	12,250	12,712	13,508	13,862
Warren County	9,741	10,182	10,625	11,176	11,370	12,556	13,486
Loudoun County	13,549	14,317	14,551	15,277	16,106	17,358	18,767
Shenandoah County	10,377	10,737	11,108	11,619	12,150	12,735	14,229
Fauquier County	12,479	12,567	12,891	13,782	13,546	14,996	15,878
Frederick County	11,401	11,823	12,411	12,889	13,091	14,214	14,333
State Average	11,745	12,171	12,548	12,931	13,241	14,206	15,541
Regional Average	11,646	12,045	12,465	13,012	13,296	14,371	15,350

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 99.3% of the national average. According to MRIS, the median sold price of housing was \$399,999 in July 2023. 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 2021) gives the crime rate per 100,000 people for the USA as 395.7. The crime rate for the Frederick County area was 139.8 in 2021, down from 163.7 in 2020.

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 28,028 registered library card holders in Frederick County. During the period of July 1, 2022 through June 30, 2023, Frederick County residents had the following usage:

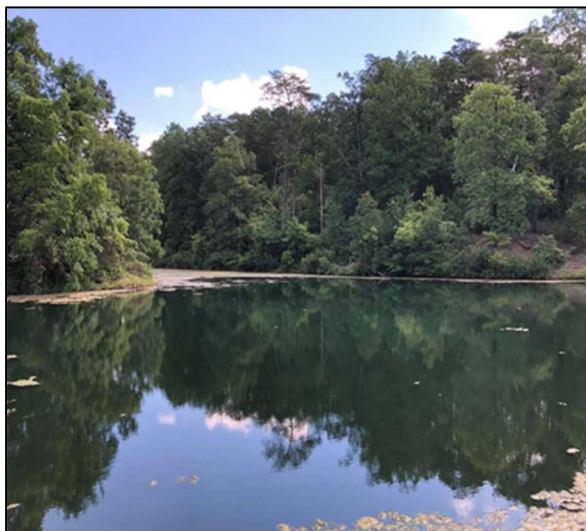
- traditional checkouts: 379,861;
- electronic (ebooks, eaudiobooks, music, magazines, streaming video) checkouts: 92,959
- documents retrieved from online databases (historical documents, research articles, periodicals): 56,366

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, outdoor exercise area, outdoor bike park, and approximately five miles of mountain bike trails. A 9-hole junior disc golf course (funds donated by the Kiwanis Club of Winchester) and pickleball courts will be added by the fall of 2023 in addition to playground replacement at the Abex Shelter.



Sherando Park Lake



Clearbrook Park – Pickleball Courts

Clearbrook Park has an outdoor exercise area, a 6-court sand volleyball complex constructed in partnership with the Blue Ridge Volleyball Association, pickleball courts, and the main playground will be replaced in the fall of 2023. Water slides will be installed at each outdoor pool and ready for use during the 2024 aquatic season.

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. A small tot lot playground was added in the spring of 2023.

There are four neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district, Frederick Heights in the Redbud district, Rose Hill Park in the Back Creek district, and the Bowman Library Lake Trail in the Shawnee district. An amphitheater with a stage and pergola opened in the summer of 2023 at the Bowman Library Lake Trail and a fishing pier was added in the spring of 2023 to the existing half-mile walking trail. The Department is currently in the design process for a 25-acre active park on Old Charlestown Road and 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.



Amphitheater at the Bowman Library Lake Trail



Youth Sports and Activities

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.

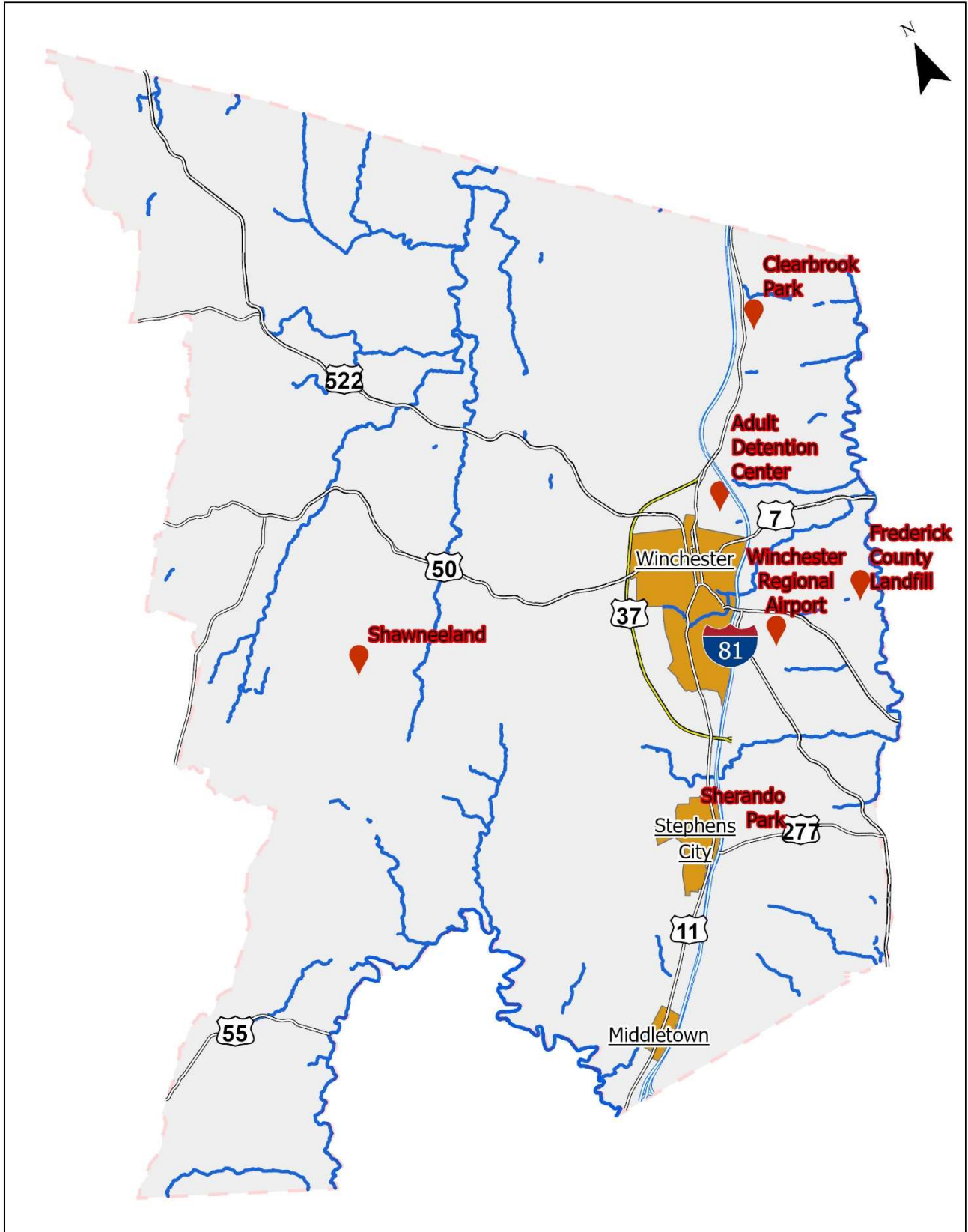
In aligning with the departments' wellness initiatives, Frederick County residents may continue to enjoy the weight rooms located at Sherando and Greenwood Mill Community Centers free of charge, free outdoor fitness equipment, walking and running programs for all ages, and free lap swimming at either outdoor pool.



Apple Blossom 10K Race

Frederick County Parks and Recreation provides approximately 220 recreation programs throughout the year. Programs include basicREC, youth and adult sports, fitness, general interest, trips, aquatic, and senior programs. The department provides signature special events to include Walking in a Winter Wonderland; a month-long celebration of lights at Clearbrook Park, the July 4th Celebration held at Sherando Park, the Apple Blossom 10K and Kids Blooming Mile, and the Battlefield Half Marathon, the only distance race in the immediate area. A new concert series, *The Sunset Series*, launched at the Bowman Library amphitheater during the summer of 2023 and includes a mix of live musical acts and free outdoor movies for the community to enjoy.

Map of Frederick County, VA



Housing

Housing Types

of single family homes: 30,354

of townhomes: 4,749

of apartment units: 1,558



24 HUD
foreclosures as
of end of June
2023

- Average sale price of a home: \$499,172 (June 2023)
- Average # of days a house is on the market: 43 (June 2023)

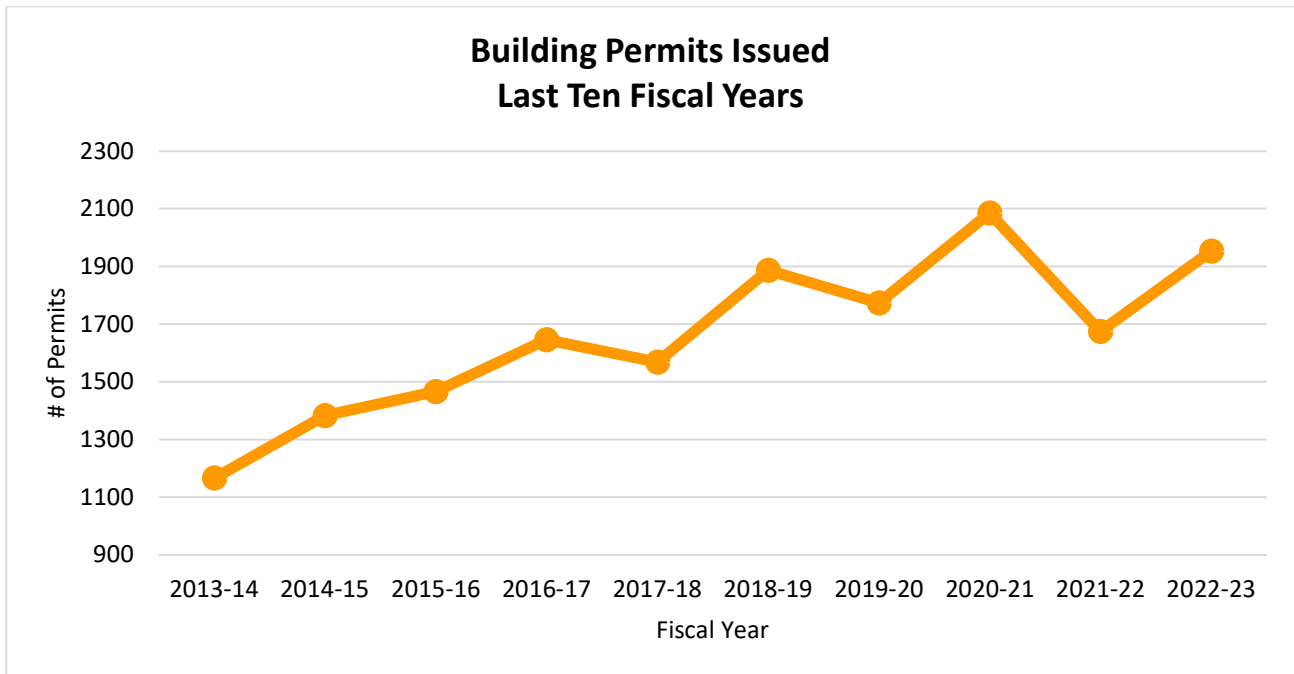


**PROPERTY VALUE AND CONSTRUCTION – FREDERICK COUNTY, VA
LAST TEN FISCAL YEARS**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2022-23	152	117,403,357	1,801	256,786,943	13,546,649,700	1,330,712,200

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**

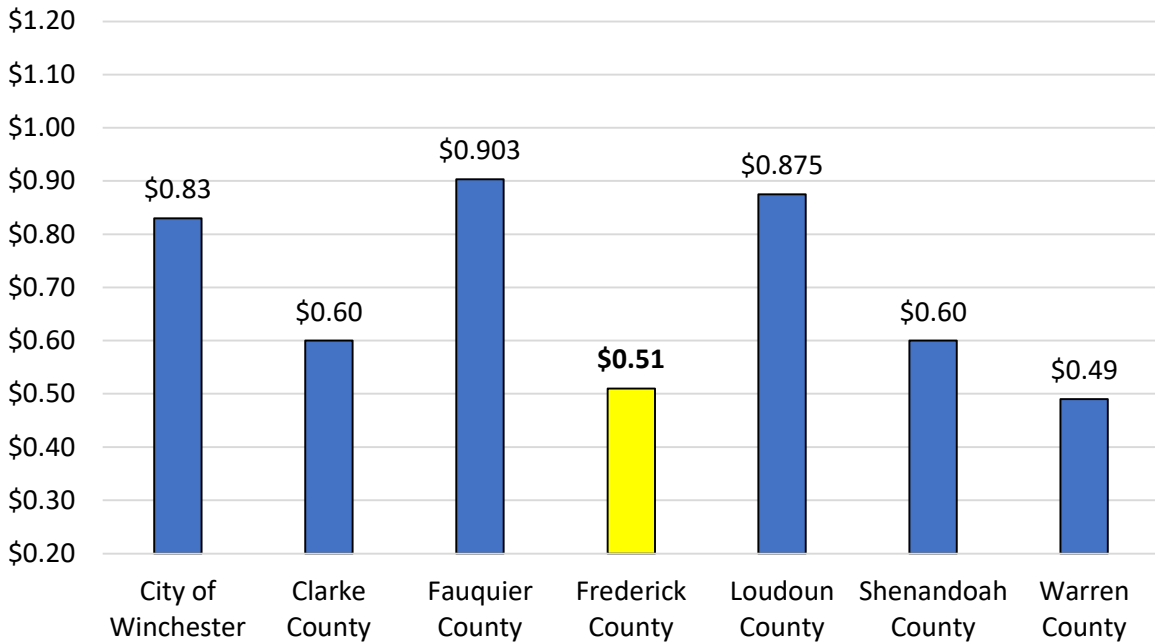
Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
2013-14	7,816,092,895	1,006,173,853	282,244,524	41,946,199	342,658,871	2,194,437	9,491,310,779
2014-15	8,149,289,029	1,066,745,109	315,089,475	41,613,492	367,409,534	2,751,089	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
2022-23	13,546,649,700	1,686,939,295	483,638,909	39,318,739	392,156,957	1,182,031	16,149,885,631

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
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
2023	0.51	4.23	2.00	0.51	0.51	0.51

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

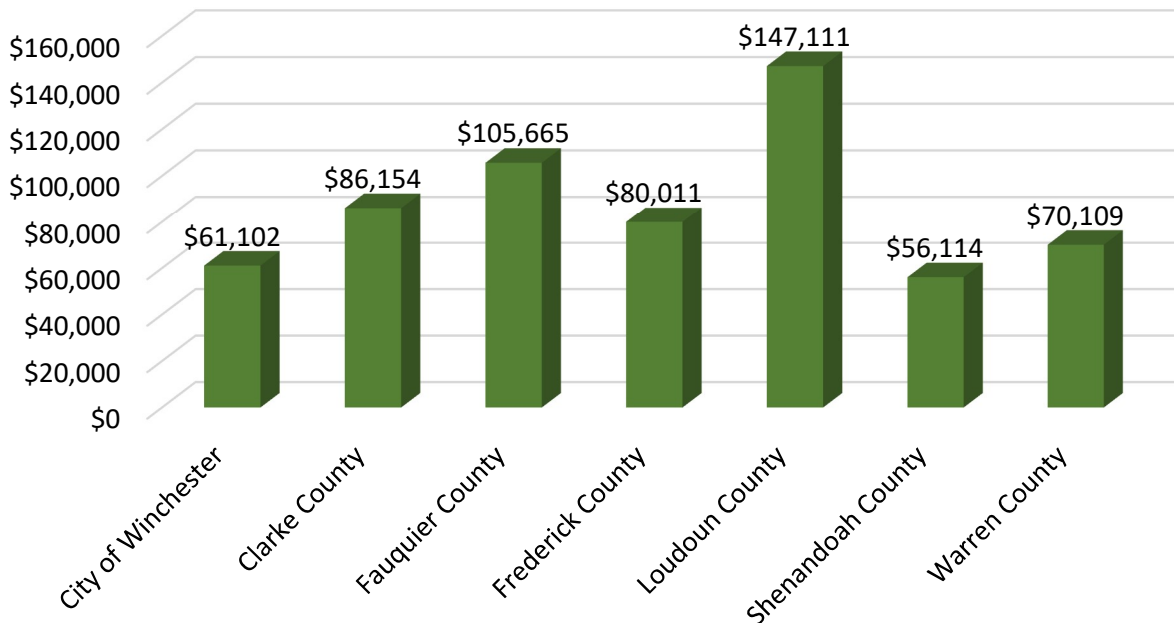


**DEMOGRAPHIC STATISTICS – FREDERICK COUNTY, VA
LAST TEN FISCAL YEARS**

Calendar Year	Population (1)	Per Capital Income (1) (2)	School Enrollment (3)	Unemployment Rate (4)
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	56,544	13,899	2.5%
2022	94,871	N/A	13,968	2.4%

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, 2023**

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Trans Allegheny Interstate	Utility	133,390,323	0.89%
The Village at Orchard Ridge	Senior Living	90,744,400	0.61%
Navy Federal	Call Center	78,132,300	0.52%
GPT BTS (Amazon)	Distribution	76,838,400	0.52%
Fort Collier Group	Industrial Park	64,567,000	0.43%
H P Hood	Dairy Plant	63,925,500	0.43%
Shenandoah Valley Electric	Utility	59,784,124	0.40%
Blackburn Commerce Center	Industrial	56,305,300	0.38%
EIP Winchester Owner LLC	Distribution	40,939,100	0.27%
Rappahannock Electric Coop	Utility	40,614,080	0.27%
Total		705,240,527	4.72%
Total assessed valuation for all real property – 2023 calendar year assessment		14,934,564,400	100.00%

(1) Percentage of total assessed valuation is based on 2023 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+
Trex Company, Inc.	Plastics Manufacturing	1,000+
FEMA	Federal Government	1,000+
Winchester City Public Schools	Local Public Education	1,000+
Wal-Mart	Retail	1,000+
County of Frederick	Local Government	500-999
Shenandoah University	Higher Education	500-999
Home Depot	Retail & Distribution	500-999
Newell Brands Industries	Plastics Manufacturing	500-999
City of Winchester	Local Government	500-999
U.S. Federal Bureau of Investigation	Federal Government	500-999
H. P. Hood, Inc.	Dairy Plant	500-999
Martin’s Food Market	Grocery	500-999
Thermo Fisher Scientific	Chemical Manufacturing	250-499
Kraft Heinz Company	Food Manufacturing	250-499
Kohl’s Department Stores	Retail	250-499
Laurel Ridge Community College	Higher Education	250-499

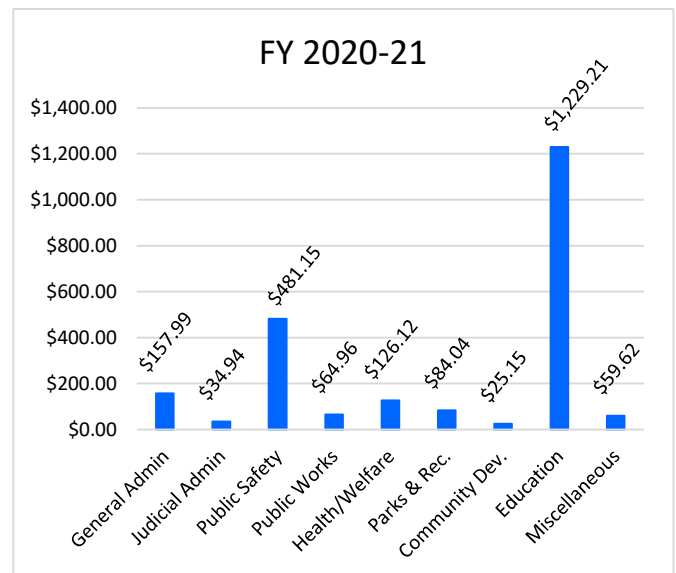
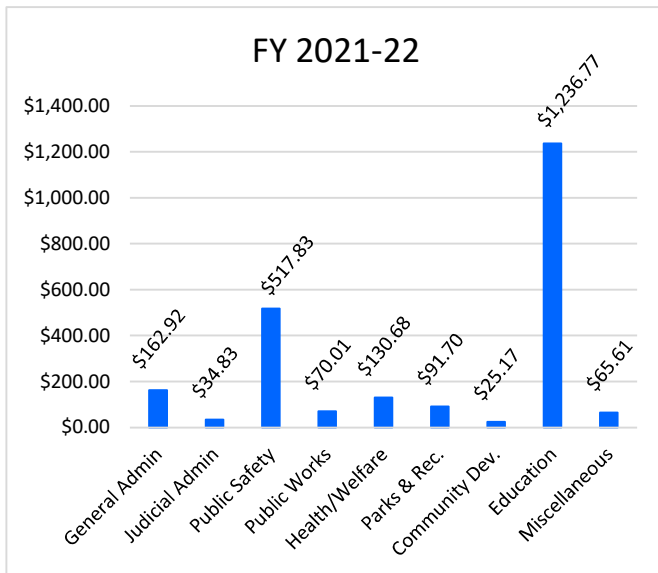
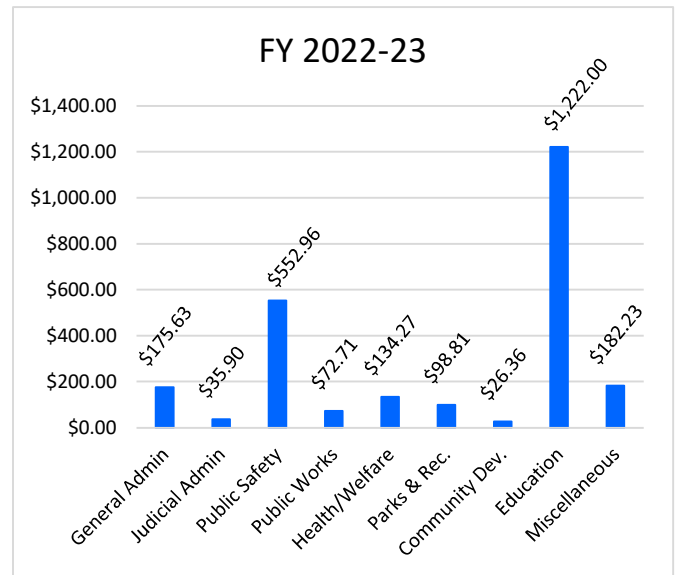
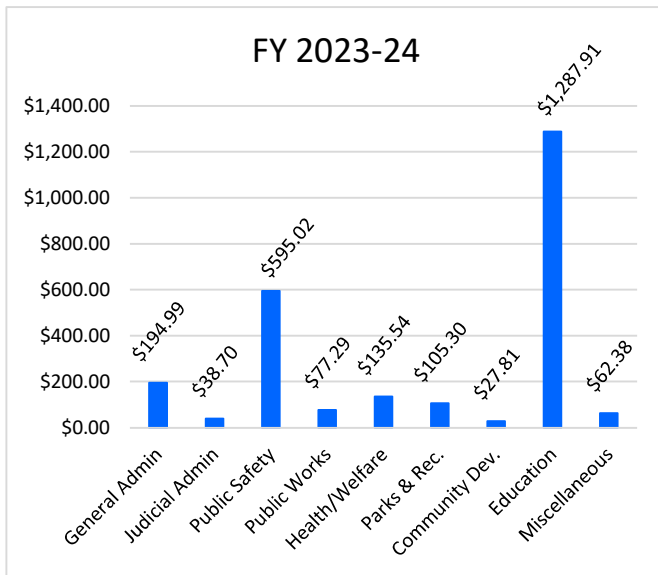
**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA
AT JUNE 30, 2023**

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	211
	Number of paid firefighters	153
Police Protection:	Number of stations	1
	Number of law enforcement personnel	136
Education:	Elementary Schools	12
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,968
	Number of instructional personnel	1,759
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)	309,350
	Number of shelter visitors	42,345
	Number of pool visitors (daily admission only)	20,574
	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	79,500
Building Permits Issued:	Residential and Commercial	1,953

FREDERICK COUNTY PER CAPITA COSTS

	General Fund FY 2023-24	Per Capita \$	% of Total
General Administration	\$18,498,844	\$194.99	7.72%
Judicial Administration	3,671,550	38.70	1.53%
Public Safety	56,449,940	595.02	23.57%
Public Works	7,333,017	77.29	3.06%
Health/Welfare	12,859,127	135.54	5.37%
Parks & Rec./Cultural	9,989,573	105.30	4.17%
Community Development	2,638,393	27.81	1.10%
Education (includes Debt Service)	122,185,781	1,287.91	51.01%
Miscellaneous	5,918,388	62.38	2.47%
	\$239,544,613	\$2,524.94	100.00%

Dollar amounts are based on an estimated population of 94,871.

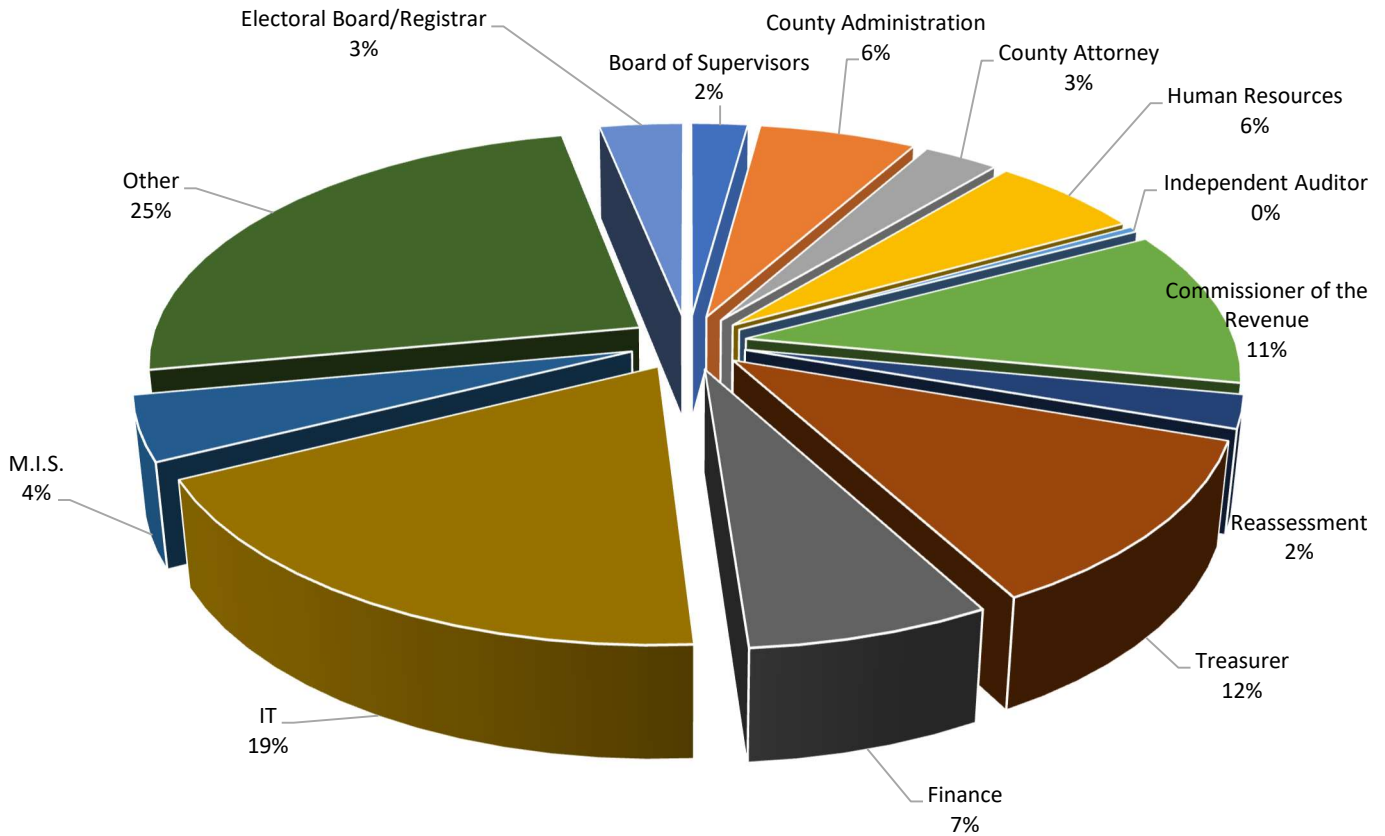


Administration



Frederick County Administration Complex
Winchester, Virginia

General Government Administration



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY2023 to FY2024 Amount	%
Board of Supervisors	\$347,210	\$358,228	\$396,706	\$38,478	10.74%
County Administrator	895,193	1,025,662	1,112,222	86,560	8.44%
County Attorney	446,726	485,749	533,756	48,007	9.88%
Human Resources	788,436	897,763	1,080,353	182,590	20.34%
Independent Auditor	63,500	66,000	68,200	2,200	3.33%
Commissioner of the Revenue	1,778,081	1,855,203	1,994,583	139,380	7.51%
Reassessment	301,603	396,451	419,366	22,915	5.78%
Treasurer	1,727,115	1,977,716	2,174,361	196,645	9.94%
Finance	1,158,288	1,166,652	1,262,936	96,284	8.25%
Information Technologies	3,116,983	2,540,323	3,466,687	926,364	36.47%
M. I. S.	797,907	797,929	820,202	22,273	2.79%
Other	5,243,736	4,261,044	4,580,746	319,702	7.50%
Electoral Board/Registrar	560,939	501,830	588,726	86,896	17.32%
TOTAL EXPENDITURES	\$17,225,717	\$16,330,550	\$18,498,844	\$2,168,294	13.28%

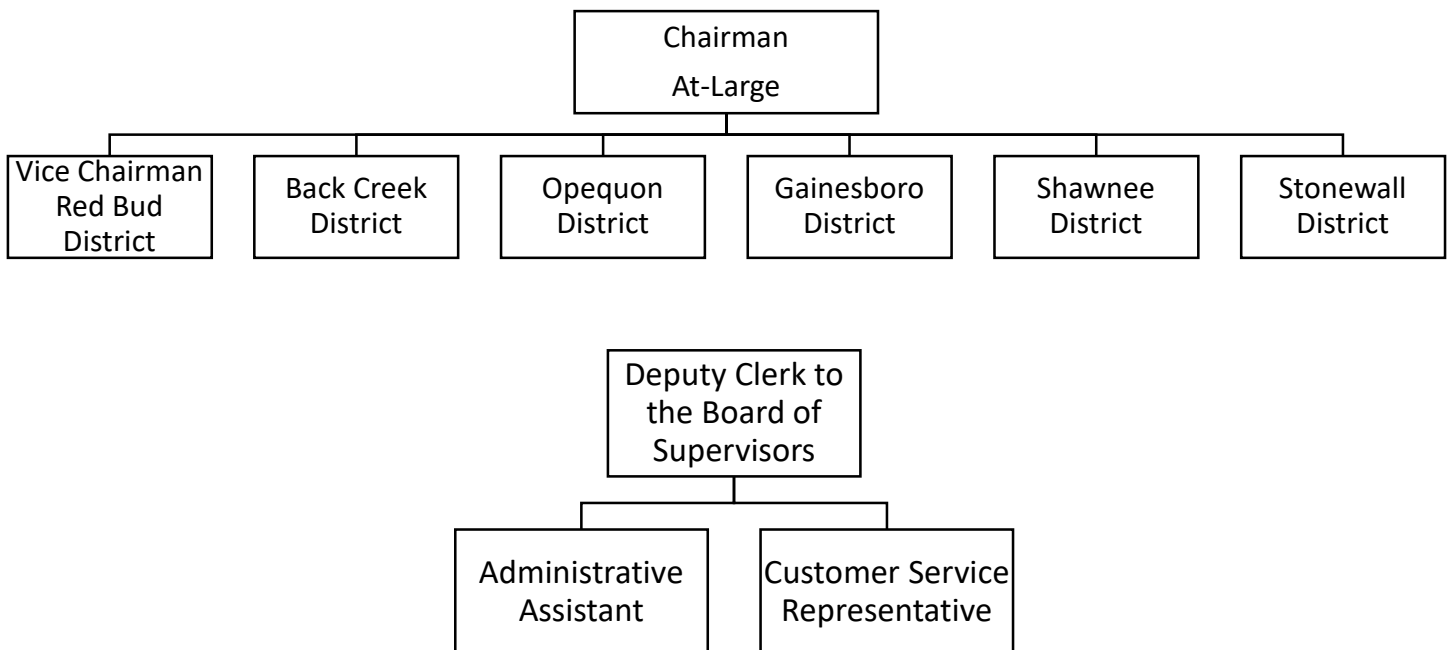
Mission

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

Department Description

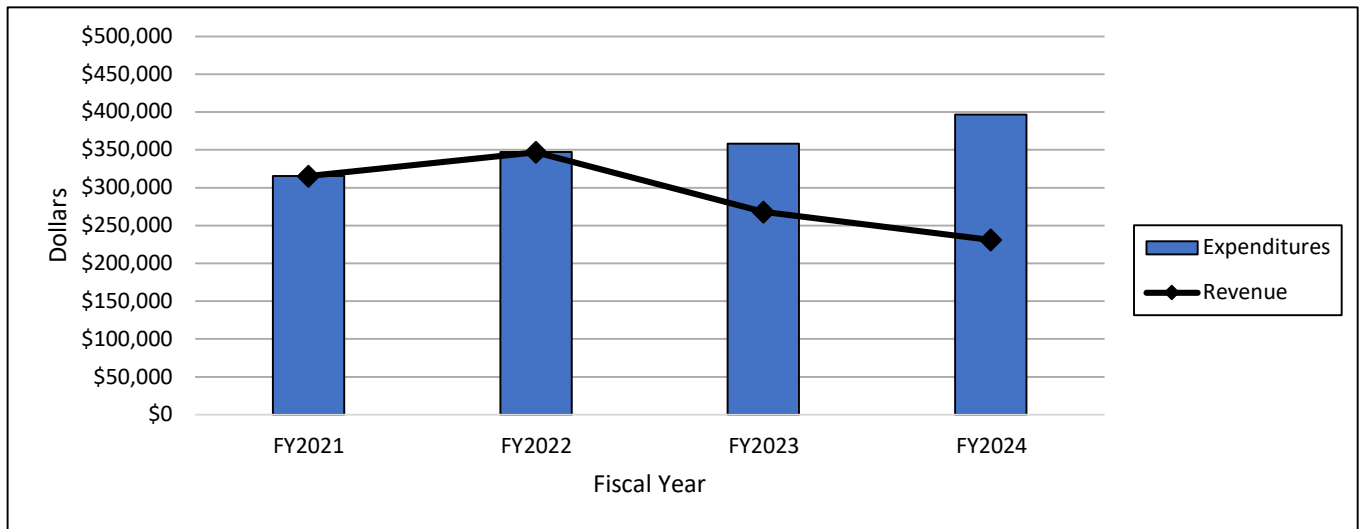
Governmental Authority

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$189,218	\$200,918	\$215,178	\$235,406	\$20,228	9.40%
Operating	126,128	146,292	143,050	161,300	18,250	12.76%
Total	315,346	347,210	358,228	396,706	38,478	10.74%
State/Federal	217,072	268,063	268,063	231,198	-36,865	-13.75%
Local Tax Funding	\$98,274	\$79,147	\$90,165	\$165,508	\$75,343	83.56%
Full-Time Positions	1	1	1	2	1	100.00%



FY2024 Total Budget \$396,706

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Addition of a full-time Customer Service Representative during FY2023

Operating

- Increase in advertising expenses

Board of Supervisors

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Resolutions Adopted/Considered	73	100	80
Ordinances Adopted/Considered	9	11	10
Board of Supervisor Meetings	39	33	35
Bond Rating Moody's	Aa2	Aa2	Aa2

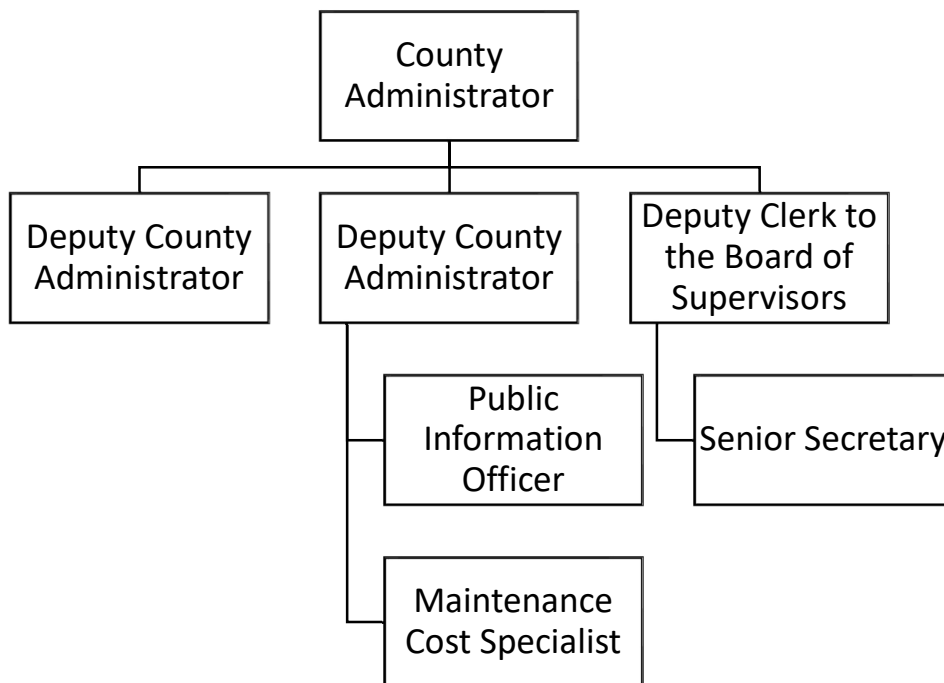
Mission

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.

Department Description

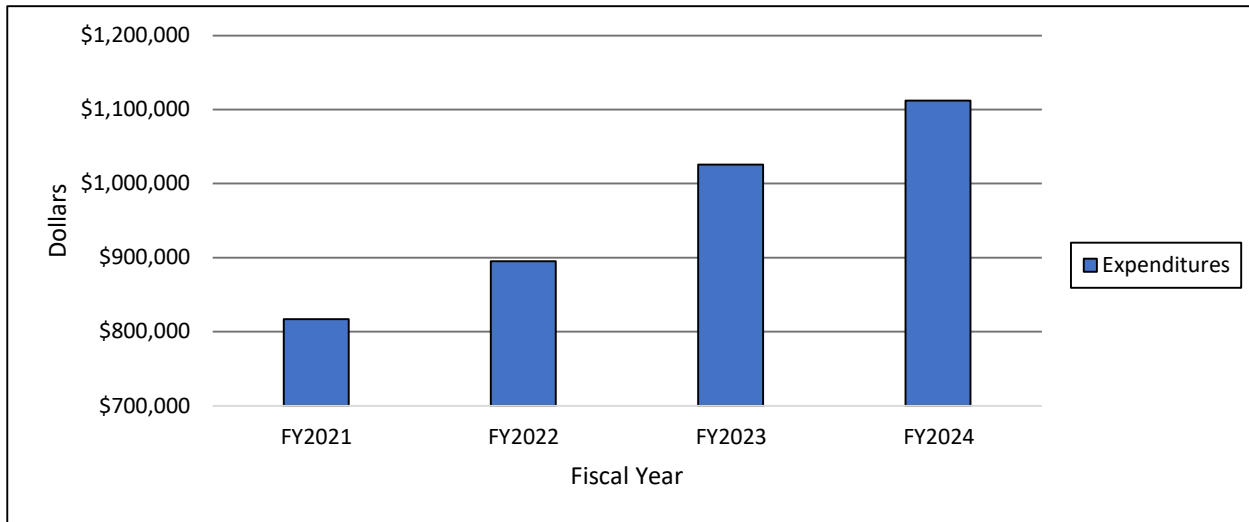
Chief Administrative Office

- 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 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, Economic Development Authority, and VA Tech Cooperative Extension



Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$808,010	\$878,523	\$990,112	\$1,069,472	\$79,360	8.02%
Operating	9,144	16,670	35,550	42,750	7,200	20.25%
Local Tax Funding	\$817,154	\$895,193	\$1,025,662	\$1,112,222	\$86,560	8.44%
Full-Time Positions	6	6	7	7	0	0.00%



FY2024 Total Budget \$1,112,222

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Purchase of website compliance software

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 utilization of legislative liaison to effectively communicate legislative priorities to State and Federal elected representatives.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Bond Rating – Moody’s	Aa2	Aa2	Aa2
BOS Agenda Packets	26	30	30
Number of FOIA requests	478	650	550

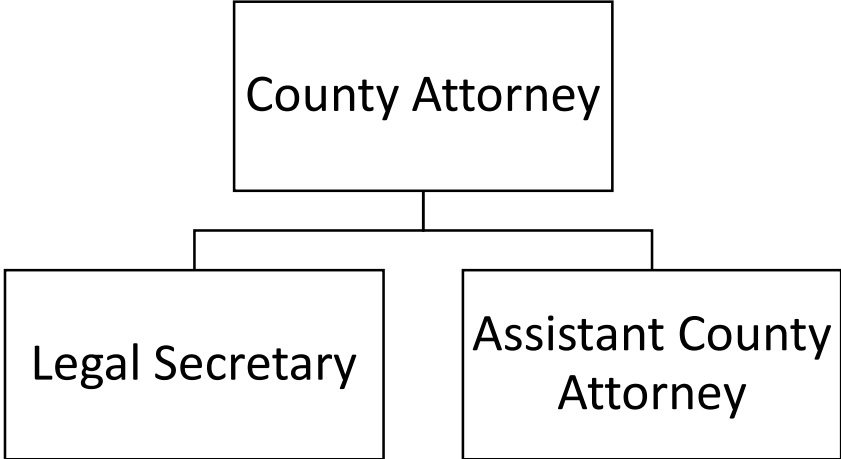
Mission

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

Department Description

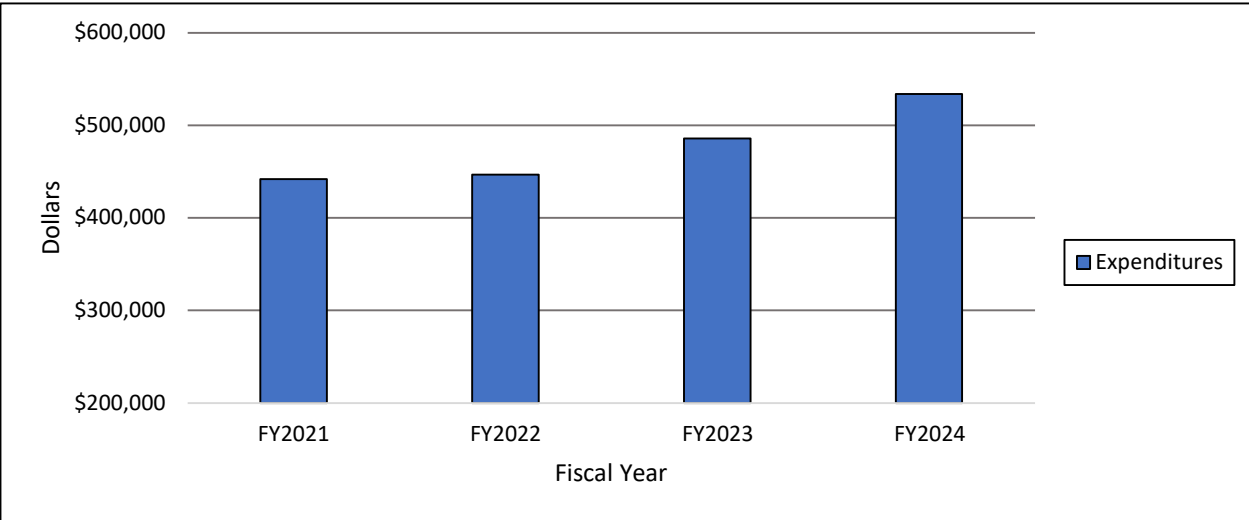
Legal Counsel for Frederick County

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$421,807	\$415,214	\$435,499	\$479,006	\$43,507	9.99%
Operating	20,145	31,512	50,250	54,750	4,500	8.96%
Local Tax Funding	\$441,952	\$446,726	\$485,749	\$533,756	\$48,007	9.88%
Full-Time Positions	3	3	3	3	0	0.00%



FY2024 Total Budget \$533,756

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Total litigation matters active during fiscal year	159	200	195
General litigation matters	28	30	30
Collection litigation matters	58	120	100
County Code violation matters	73	50	65
Rezoning applications/proffer statements reviewed/consulted on	5	8	12
FOIA requests involving extensive County Attorney review	6	6	8

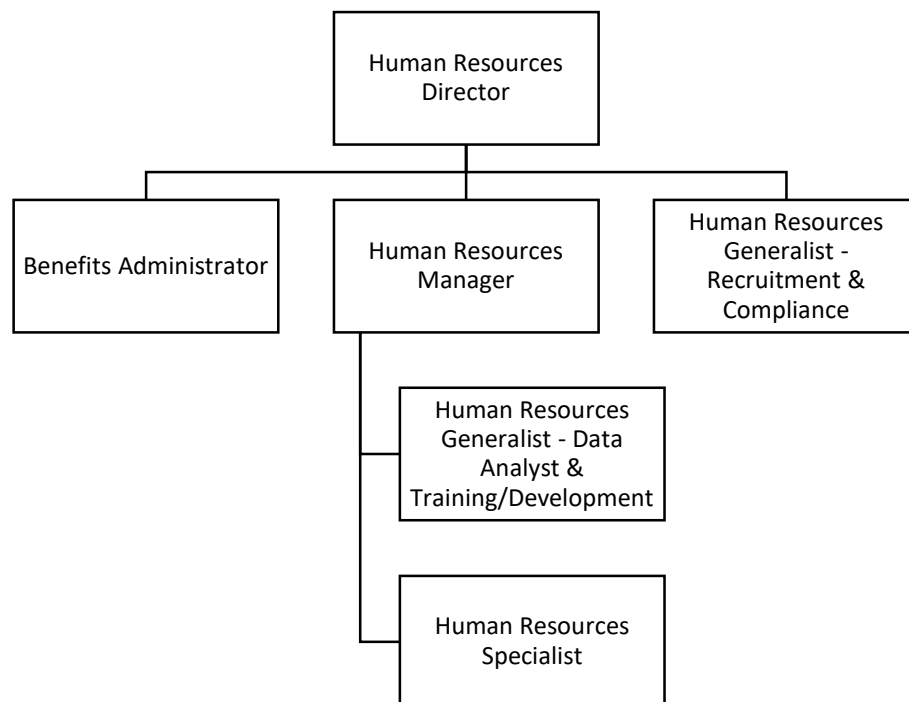
Mission

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.

Department Description

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

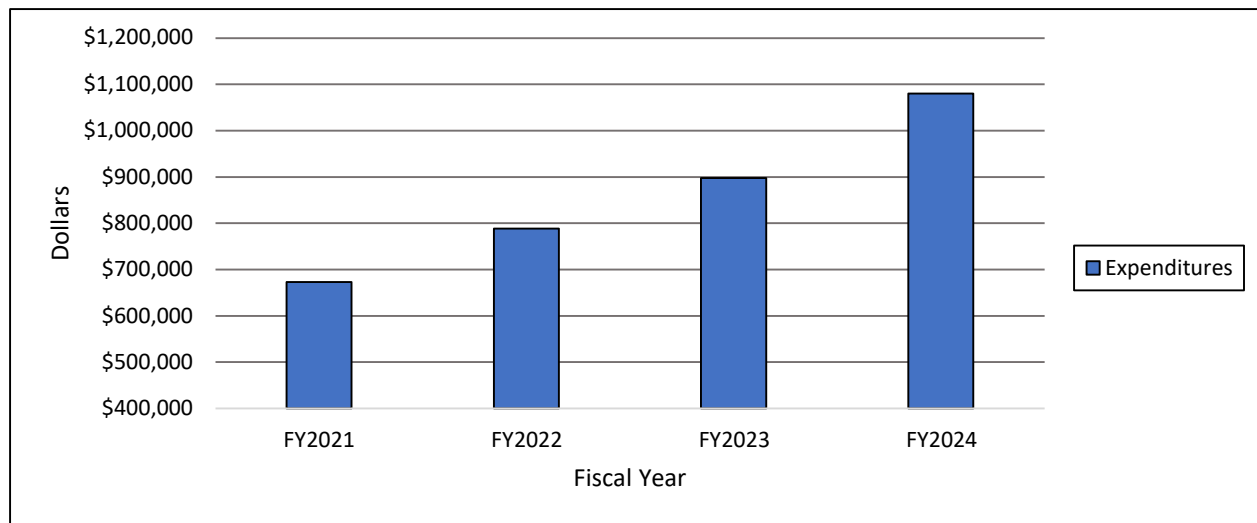
- This department provides nearly 800 full-time and about 180 part-time local government employees with services related to recruitment, selection and retention, compensation and benefits, performance management, employee relations, policy development and interpretation, organizational development, training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



Human Resources

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$568,362	\$628,725	\$650,455	\$697,141	\$46,686	7.18%
Operating	99,651	153,935	243,708	378,412	134,704	55.27%
Capital/Leases	5,138	5,776	3,600	4,800	1,200	33.33%
Local Tax Funding	\$673,151	\$788,436	\$897,763	\$1,080,353	\$182,590	20.34%
Full-Time Positions	6	6	6	6	0	0.00%



FY2024 Total Budget \$1,080,353

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increases in budgeted advertising, training, and other expenses

Goals/Objectives

- Maintain complete and accurate HR records and employee personnel files.
- Ensure that Frederick County is HR compliant and follows policies and procedures so that its work practices demonstrate a thorough understanding of applicable laws/regulations.
- Continue to implement a training and development program for all full-time employees to support staff development. Training is most needed to (1) give newly emerging and experienced managers the tools and techniques for developing and refining their skills; and (2) educate managers on how to handle situations involving a wide variety of laws affecting hiring, equal employment opportunity, benefits, and termination, to name a few.
- In the coming months we will be implementing a learning management system that will benefit IT and HR training efforts. This training module will provide training opportunities for our employees and track any educational efforts taken to better perform their jobs. Specifically, additional training for our employees who are appointed to supervisory roles is necessary to direct them on how to supervise employees, conduct annual reviews, conduct interviews, provide guidance on various labor law provisions (e.g., Family Medical Leave Act, Workers Compensation, etc.), implement performance improvement plans, and investigate inappropriate behavior in the workplace.
- FY2023 and FY2024 will also be an opportunity for us to develop career paths and ladders. A *career ladder* is the process designed to formally progress a staff employee to a higher level of job responsibility within his/her current position. In short, it is a sequence of jobs within the County that enables employees to remain in the County’s employment (rather than seeking outside opportunities), while also attaining their short- and long-term career goals. *Career paths* encompass varied forms of career progression, including traditional vertical career ladders, dual career ladders (allows upward mobility for employees without requiring that they be placed into supervisory or managerial positions), etc.
- Complete implementation, with the IT Department’s support, of the NeoGov perform module to automate annual and probationary employee evaluations.
- Continue to review and update HR Policies Manual.
- Continue to build technological efficiencies by implementing a benefits administration software program. It is envisioned that once this system is administered it will complement the current AS400, but also meets the needs of the HR department.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of Full-Time new hires	120	130	130
Number of promotions	83	110	110
Number of positions reviewed and/or reclassified	47	15	15
Number of positions with salary adjustments	19	25	10
Number of employees participating in Wellness Incentive Program (Biometric Screening)	73	125	125
Number of worker’s compensation claims processed	131	100	120
Number of HR policies reviewed	3	3	3
Number of HR policies updated	3	3	3
Number of HR Committee meetings held	5	6	5

Mission

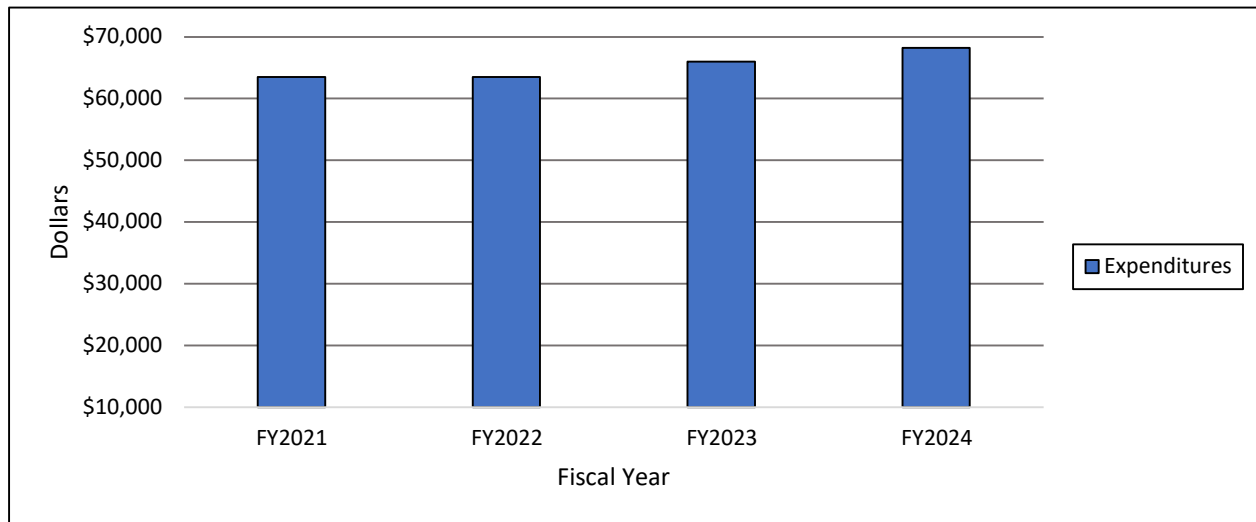
To work with county Finance staff to receive the Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR). This certificate shows the locality has gone beyond minimum requirements of generally accepted accounting principles in preparing their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

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$63,500	\$63,500	\$66,000	\$68,200	\$2,200	3.33%
Local Tax Funding	\$63,500	\$63,500	\$66,000	\$68,200	\$2,200	3.33%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$68,200

Notable Changes

Operating

- Anticipated increase for auditing services

Mission

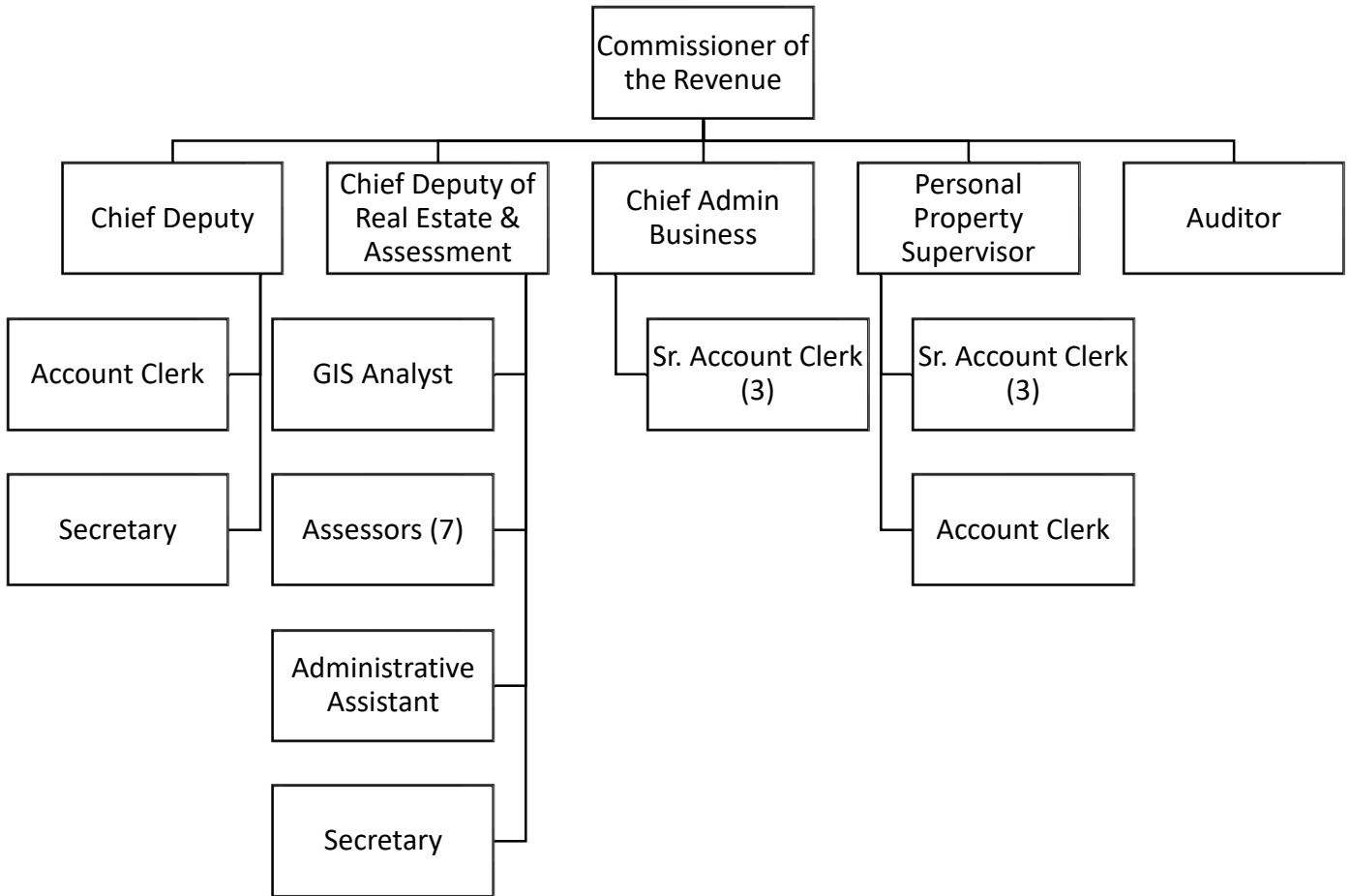
To accurately, fairly, equitably, and uniformly find, assess, value, and apply BOS tax rates to all taxable businesses, personal property (vehicles, trailers, boats, airplanes, mobile homes, etc.), real property, and business tangible personal property (equipment, furnishings, machinery & tools). To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

Department Description

- *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 research and 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* – work with all staff to create new auditing processes in order to increase production and revenue; investigate and audit 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 review of 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

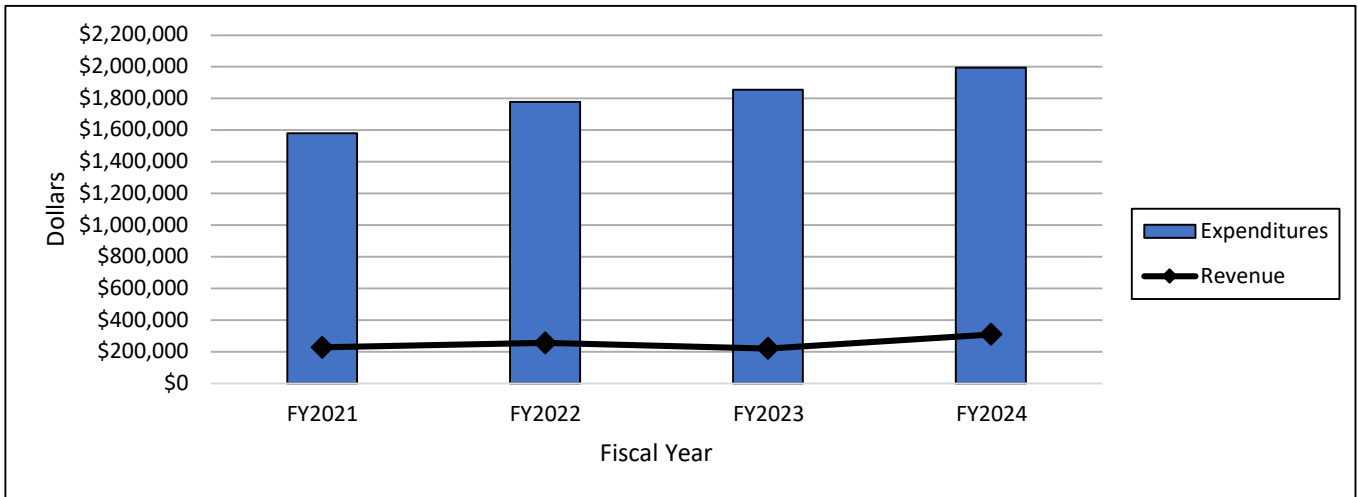
Commissioner of the Revenue and Reassessment



Commissioner of the Revenue

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,509,395	\$1,718,741	\$1,793,653	\$1,922,133	\$128,480	7.16%
Operating	61,399	59,340	61,550	72,450	10,900	17.71%
Capital/Leases	8,444	0	0	0	0	0.00%
Total	1,579,238	1,778,081	1,855,203	1,994,583	139,380	7.51%
Fees	4,810	6,875	4,700	4,800	100	2.13%
State/Federal	223,127	249,073	215,888	304,697	88,809	41.14%
Local Tax Funding	\$1,351,301	\$1,522,133	\$1,634,615	\$1,685,086	\$50,471	3.09%
Full-Time Positions	18	21	21	21	0	0.00%



FY2024 Total Budget \$1,994,583

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in Books and Subscriptions – Short-term rental tracking software

Commissioner of the Revenue

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Customers assisted (phone calls and walk-ins):			
Business Division	16,500	17,500	18,500
Personal Property Division	104,860	100,000	110,000
Real Estate Division	14,525	15,000	17,000
Real Estate Changes (transfers, splits, boundary line adjustments)	5,990	5,200	6,250
New business registrations	287	300	325
RE Tax Relief applications received and processed	881	1,000	1,200
Supplemental bills issued (Business, Personal Property, Real Estate)	19,730	24,950	21,100
Business license assessments issued	8,001	7,300	8,100
New vehicles registered	22,370	27,000	27,000
Vehicles removed from books	27,060	23,000	28,000

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.

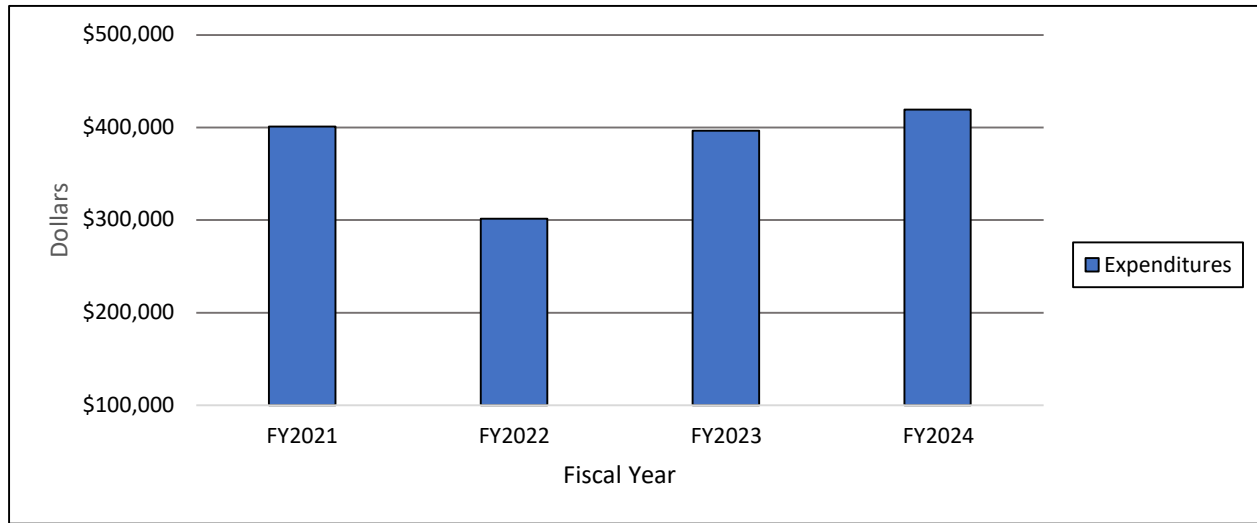
Department Description

- 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 begin the 2025 reassessment on July 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

Real Estate & Reassessment

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$321,906	\$237,276	\$302,551	\$318,716	\$16,165	5.34%
Operating	50,208	64,327	93,900	100,650	6,750	7.19%
Capital/Leases	28,822	0	0	0	0	0.00%
Local Tax Funding	\$400,936	\$301,603	\$396,451	\$419,366	\$22,915	5.78%
Full-Time Positions	5	4	4	4	0	0.00%



FY2024 Total Budget \$419,366

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expense for postage

Real Estate & Reassessment

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 accurately assess all properties in an equitable and professional manner.
- 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.
- To assist and educate the public on eligible tax relief programs while providing exemplary customer service to all.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Real Estate assessment visits	5,990	6,000	6,500
Number of new structures	1,761	1,500	1,500
Number of commercial parcels	1,637	2,000	2,000
Number of residential parcels	45,173	46,800	47,500
Agriculture and Open parcels (may have houses)	2,693	2,600	2,800
Tax Exempt parcels	2,147	2,400	2,400

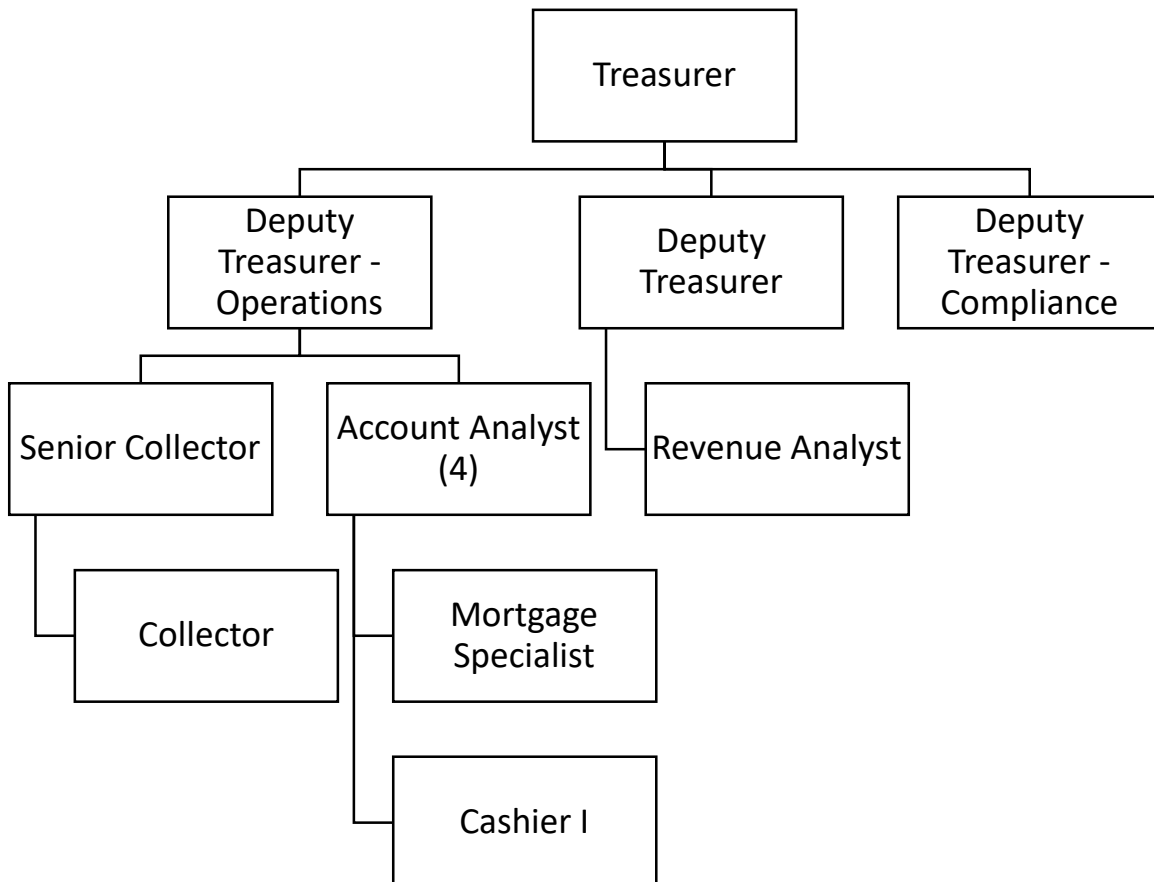
Mission

To provide innovative and efficient service to Frederick County residents.

Department Description

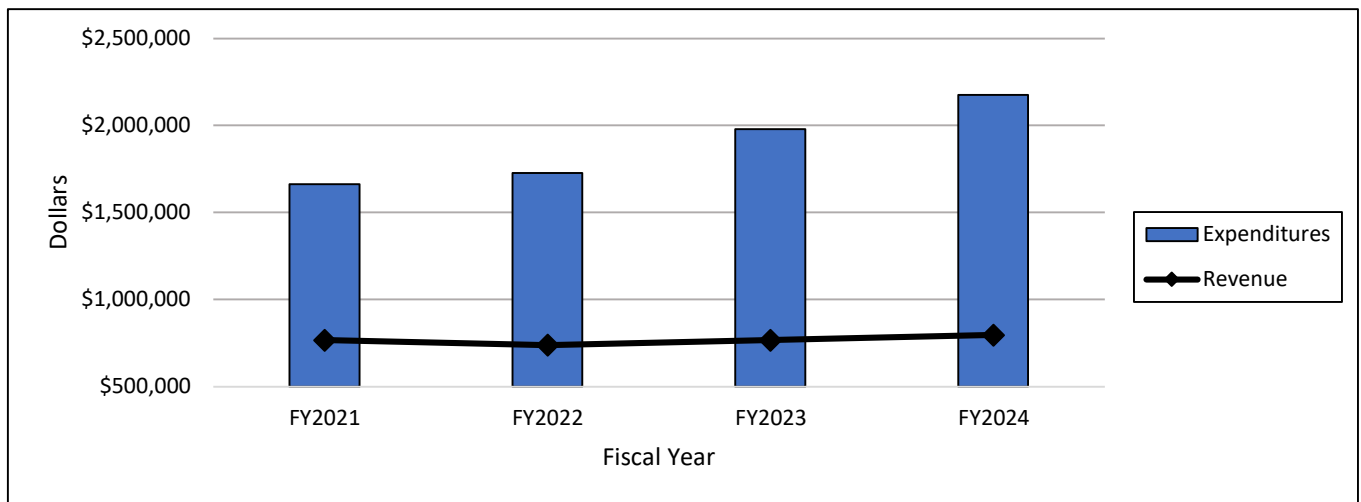
The elected position of Treasurer was created in the Virginia Constitution of 1870. The Treasurer is entrusted with the public’s funds and has the responsibility to carry out the laws of the Commonwealth and of the locality.

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,175,528	\$1,314,118	\$1,376,381	\$1,524,526	\$148,145	10.76%
Operating	486,037	412,997	601,335	649,835	48,500	8.07%
Total	1,661,565	1,727,115	1,977,716	2,174,361	196,645	9.94%
Fees	590,282	523,894	552,500	562,500	10,000	1.81%
State/Federal	176,592	215,086	214,500	234,119	19,619	9.15%
Local Tax Funding	\$894,691	\$988,135	\$1,210,716	\$1,377,742	\$167,026	13.80%
Full-Time Positions	12	12	13	13	0	0.00%



FY2024 Total Budget \$2,174,361

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expenses for office supplies 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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of tax tickets mailed (PP, RE)	209,453	220,000	220,000
Number of transactions paid online	81,421	77,500	85,000
Value of transactions processed online	\$49,669,617	\$40,500,000	\$55,000,000
Vehicle license registrations issued	112,138	115,500	115,500
Average rate of return on investments (12 months)	0.51%	0.22%	2.50%
Number of delinquent notices mailed	38,623	36,500	40,000
Number of tax liens/distress warrants issued	1,589	1,350	1,600
DMV Stops	8,658	9,500	9,500
Dog tags sold	2,864	4,000	2,500

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.

Department Description

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

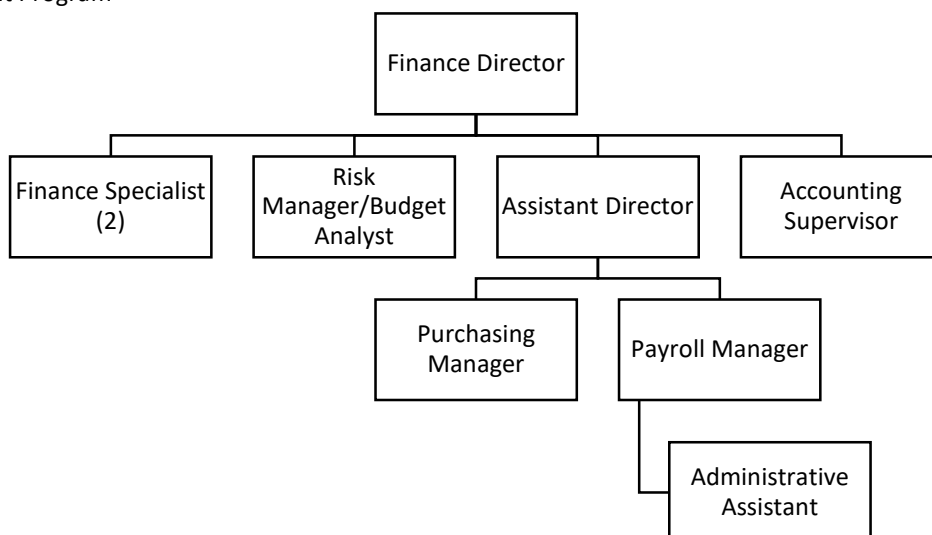
- Secures insurance for all property, liability, and vehicles
- Monitors and negotiates the health insurance plan for County employees

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

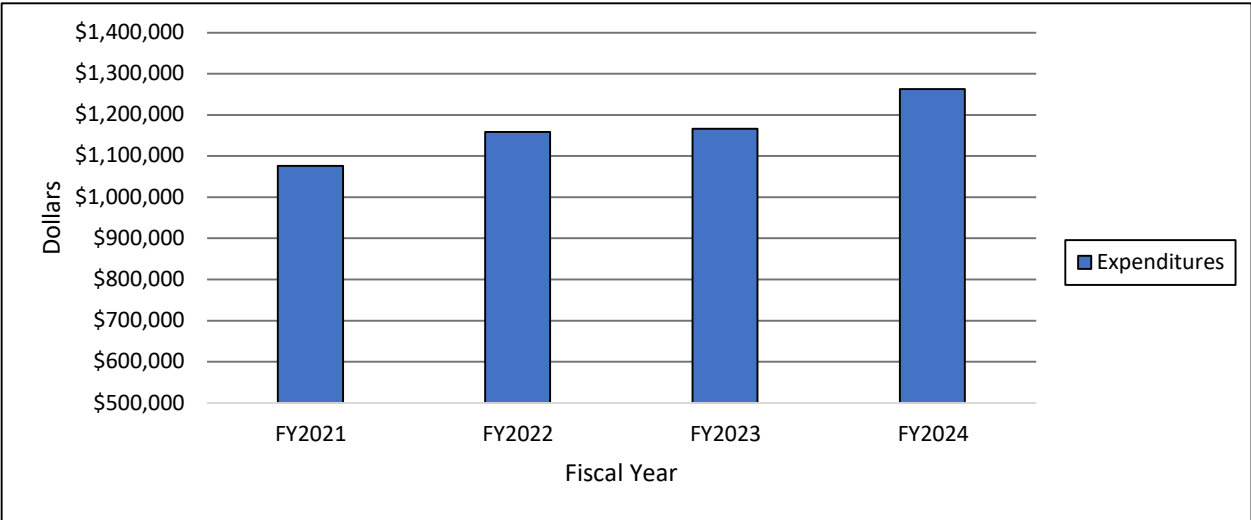
Payroll

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



Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,058,880	\$1,142,751	\$1,133,597	\$1,230,381	\$96,784	8.54%
Operating	17,375	15,537	33,055	32,555	-500	-1.51%
Local Tax Funding	\$1,076,255	\$1,158,288	\$1,166,652	\$1,262,936	\$96,284	8.25%
Full-Time Positions	9	9	9	9	0	0.00%



FY2024 Total Budget \$1,262,936

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Bids and RFP's processed	18	12	15
Purchase Orders processed	124	150	145
Annual volume of Purchase Orders	\$30,973,292	\$6,500,000	\$15,000,000
Number of P-Card transactions	13,257	14,500	14,000
Annual volume of P-Card transactions	\$11,774,316	\$13,000,000	\$11,000,000
Number of A/P checks processed	773	1,000	775
Annual volume of A/P checks	\$13,517,122	\$15,000,000	\$14,500,000
Number of ACH payments processed	1,876	1,900	2,000
Annual volume of ACH payments	\$28,989,685	\$25,000,000	\$29,500,000

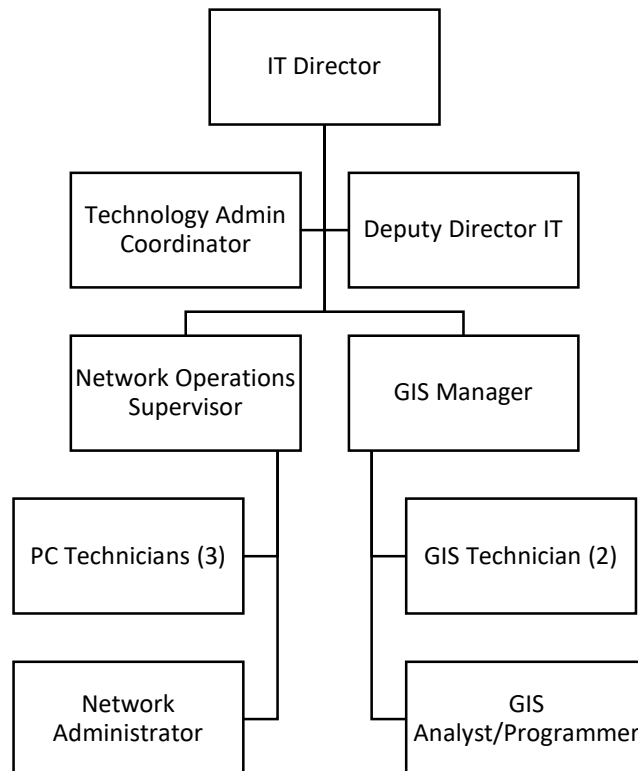
Mission

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

Department Description

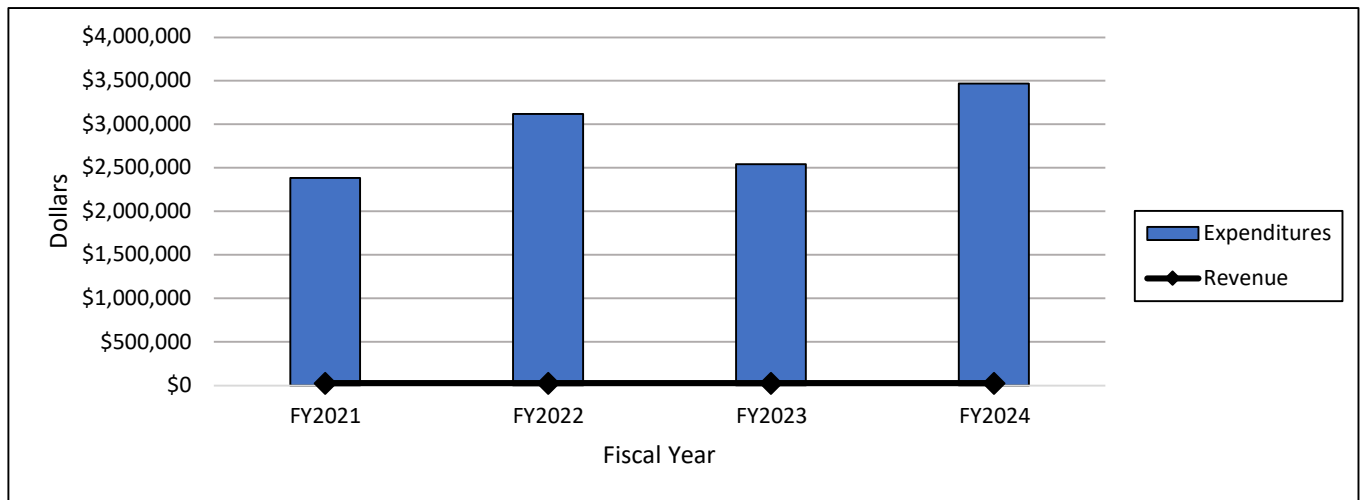
Managing the Data Network

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,048,656	\$1,220,873	\$1,225,824	\$1,346,077	\$120,253	9.81%
Operating	1,196,365	1,134,068	1,314,367	2,120,478	806,111	61.33%
Capital/Leases	137,625	762,042	132	132	0	0.00%
Total	2,382,646	3,116,983	2,540,323	3,466,687	926,364	36.47%
Fees	27,261	27,646	27,261	27,261	0	0.00%
Local Tax Funding	\$2,355,385	\$3,089,337	\$2,513,062	\$3,439,426	\$926,364	36.86%
Full-Time Positions	12	12	12	12	0	0.00%



FY2024 Total Budget \$3,466,687

Notable Changes

Personnel

- Merit Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expenses for scanning services, software purchases, internet access, and the PC Refresh Program

Information Technologies

Goals/Objectives

- Develop testing controls for County backup and recovery systems.
- Continue to establish strong regional relationships for partnerships and information sharing focusing on Cyber Security.
- Review ERP software to evaluate process improvement gains over legacy systems.
- Continue to develop IT business processes to improve overall service and oversight.
- Facilitate technology plans for the various County departments.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of calls/tickets for service received (per year)	7,456	8,100	7,500
Number of personal computers maintained	1,105	1,105	1,115
Number of personal computers included on Refresh Program	50	50	62
Network Availability	99.8%	99.9%	99.9%
Number of address service requests per year	776	890	776
Website Hits	4,300,000	4,600,000	4,500,000

Management Information Systems

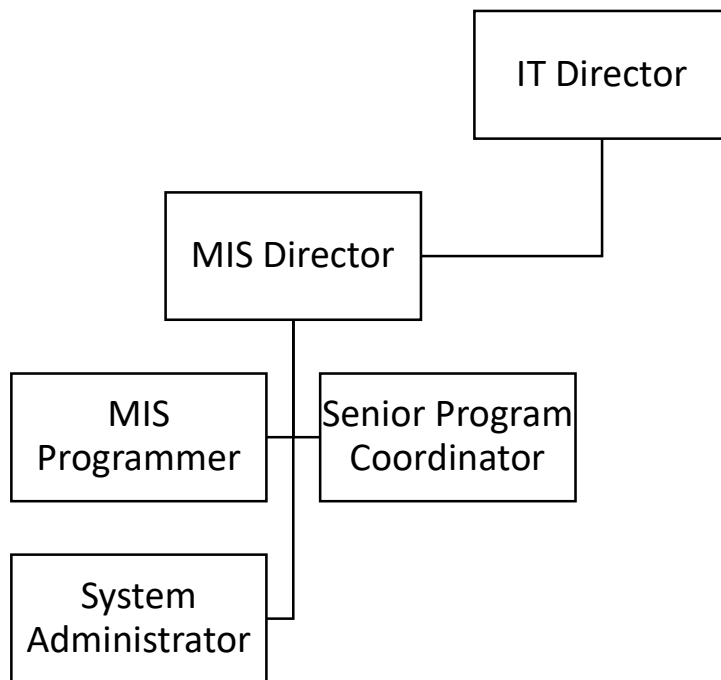
Mission

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

Department Description

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

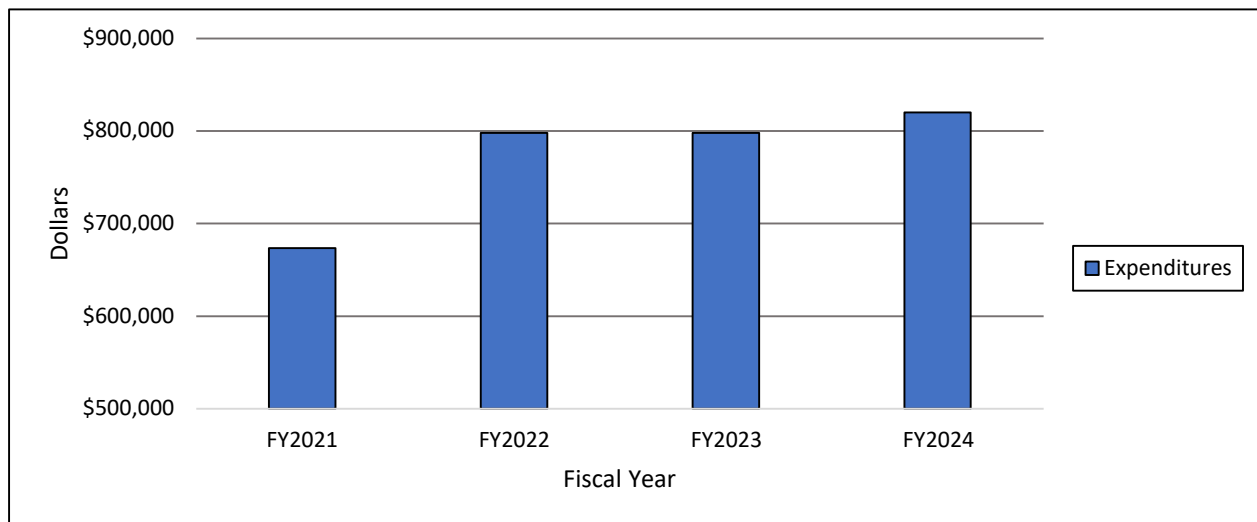
- The MIS team provides custom application development in support of the County's enterprise resource planning (ERP) system
- The MIS team maintains the disaster recovery backup system at the Public Safety Building. The production system continuously updates the backup so it can be used as a fail over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



Management Information Systems

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$539,824	\$586,919	\$583,283	\$622,880	\$39,597	6.78%
Operating	95,435	83,179	119,538	159,322	39,784	33.28%
Capital/Leases	38,040	127,809	95,108	38,000	-57,108	-60.04%
Local Tax Funding	\$673,299	\$797,907	\$797,929	\$820,202	\$22,273	2.79%
Full-Time Positions	4	4	4	4	0	0.00%



FY2024 Total Budget \$820,202

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increases in budgeted expenses for Maintenance Service Contracts

Management Information Systems

Goals/Objectives

- Continue to enhance and create new options to allow user access to information.
- Upgrade Miscellaneous.net payments to streamline the payment option.
- Create interface for HR open enrollment system.
- Install new interface for ACH verification process.
- Convert and test the Collections module to access information by Account # only.

Service Levels	FY 2022 Actual	FY 2023 Budget	FY 2024 Plan
Number of calls/tickets for service received (per year)	1,575	1,700	1,700
Number of AS400 projects completed	8	10	10

Mission

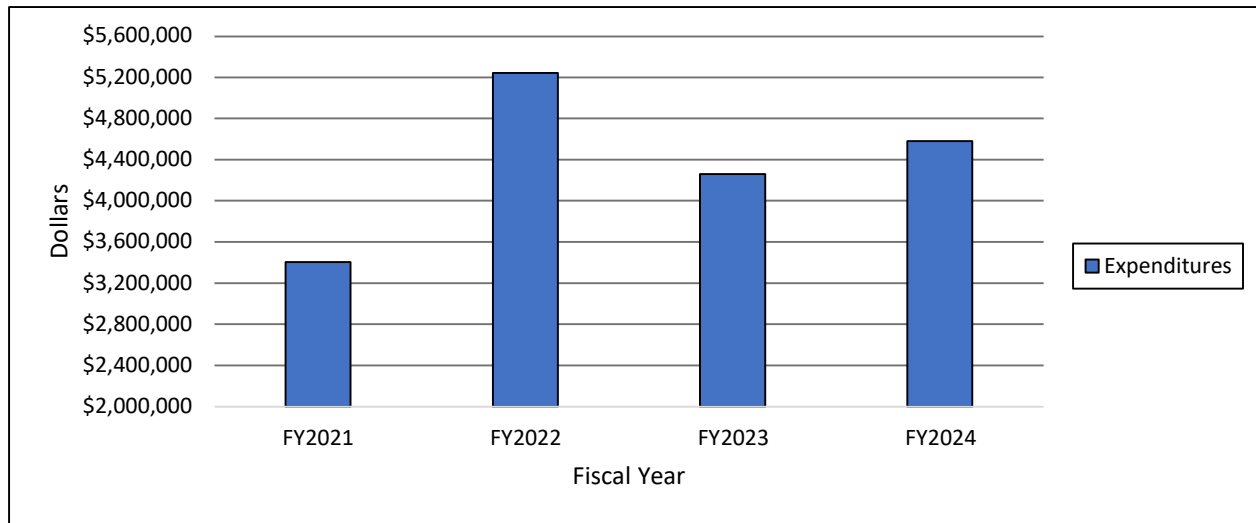
To provide a department that funds regional agencies and non-categorical expenses. Regional agencies normally combine the resources of other localities and are typically funded on population basis. Non-categorical expenses are those expenses such as post-employment benefits to retirees.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$3,402,655	\$5,243,241	\$4,258,644	\$4,578,346	\$319,702	7.51%
Capital/Leases	660	495	2,400	2,400	0	0.00%
Local Tax Funding	\$3,403,315	\$5,243,736	\$4,261,044	\$4,580,746	\$319,702	7.50%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$4,580,746

Notable Changes

Operating

- Increased funding for Children’s Services Act transfer and 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.

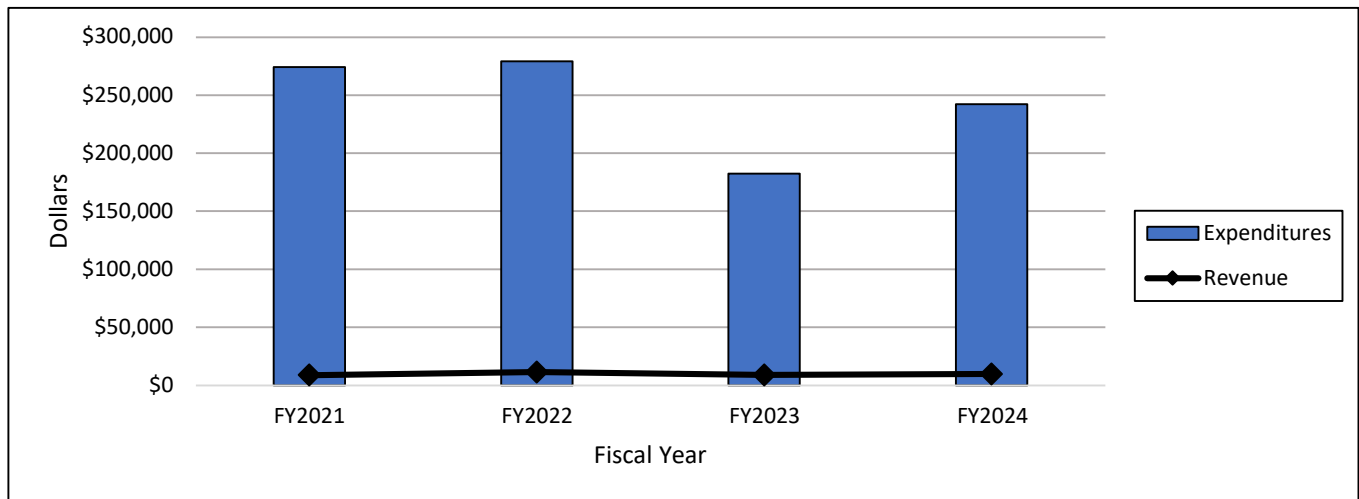
Department Description

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$119,278	\$79,816	\$89,533	\$98,292	\$8,759	9.78%
Operating	139,306	115,202	87,957	138,953	50,996	57.98%
Capital/Leases	15,677	83,979	4,750	4,900	150	3.16%
Total	274,261	278,997	182,240	242,145	59,905	32.87%
Fees	0	2,107	0	0	0	0.00%
State/Federal	8,967	9,354	9,072	9,822	750	8.27%
Local Tax Funding	\$265,294	\$267,536	\$173,168	\$232,323	\$59,155	34.16%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$242,145

Notable Changes

Personnel

- Increase in budgeted expenses for Election Officials

Operating

- Increase in budgeted expenses for Other Contractual Services and Office Supplies

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of elections held	2	2	3
Number of voting devices maintained	190	78	193
Number of registered voters	67,949	68,000	75,000
Number of Voters on Election Day(s)	35,381	25,000	45,000
Number of Early Voting Voters	5,576	8,000	10,000

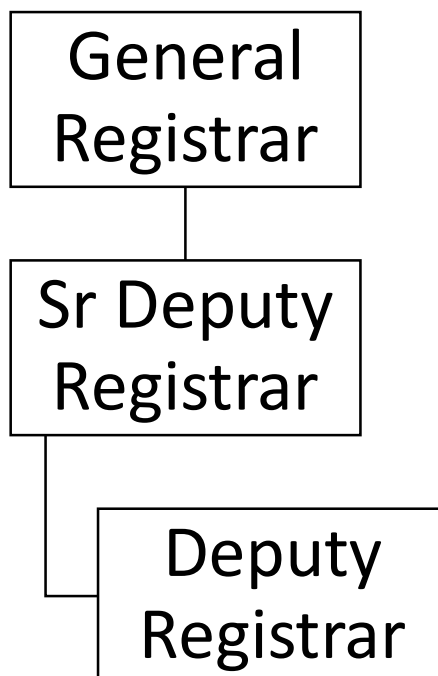
Mission

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.

Department Description

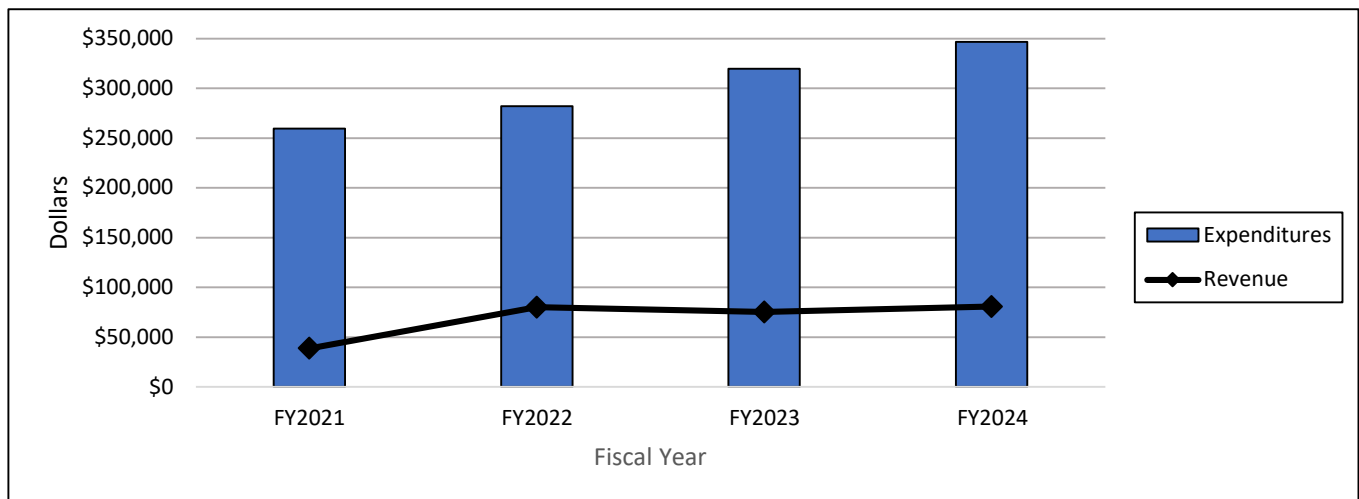
The General Registrar’s Office is the principal public location for the registration of voters for the locality and state-wide.

- 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

3	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$238,501	\$267,878	\$296,236	\$312,200	\$15,964	5.39%
Operating	17,431	10,974	20,264	29,761	9,497	46.87%
Capital/Leases	3,677	3,090	3,090	3,620	530	17.15%
Total	259,609	281,942	319,590	346,581	26,991	8.45%
Fees	0	1,500	0	0	0	0.00%
State/Federal	38,882	78,561	75,237	80,743	5,506	7.32%
Local Tax Funding	\$220,727	\$201,881	\$244,353	\$265,838	\$21,485	8.79%
Full-Time Positions	3	3	3	3	0	0.00%



FY2024 Total Budget \$346,581

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expenses for Postage and Office Supplies

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.

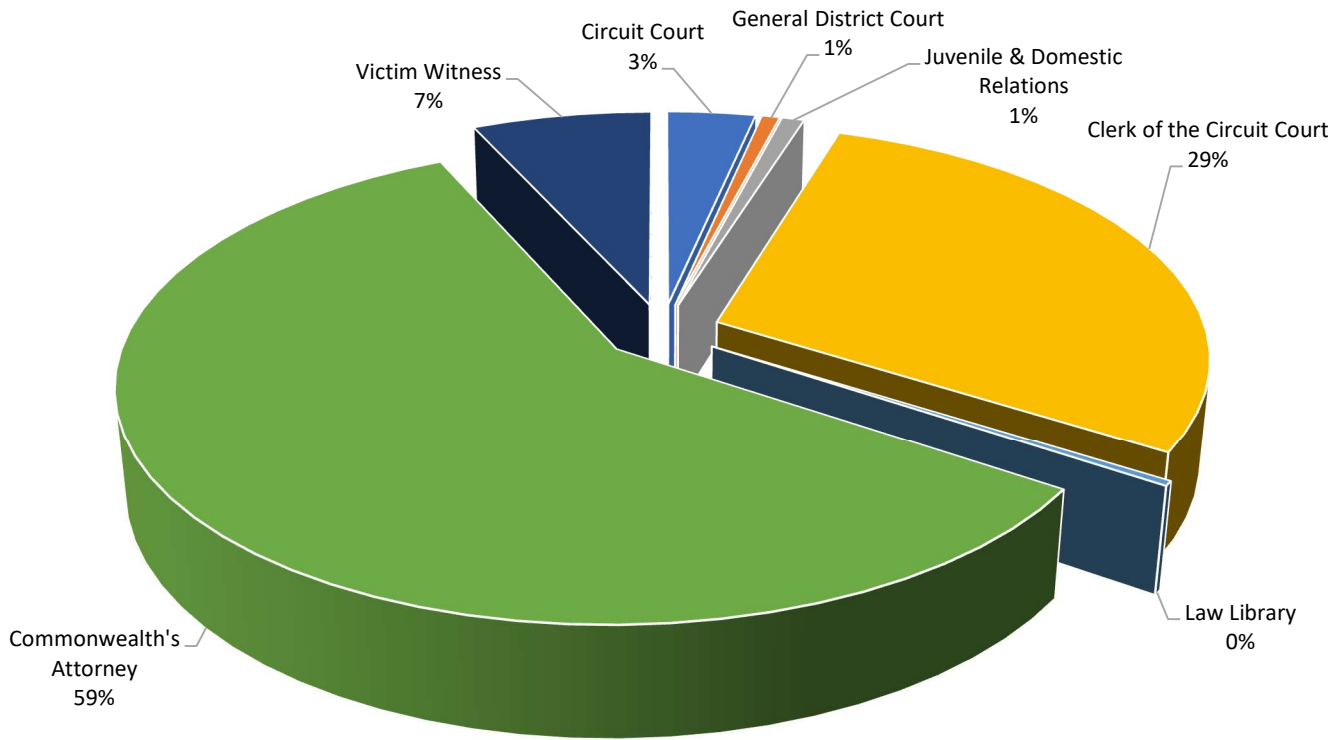
Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Vote-by-Mail ballots sent by email	20	100	60
Vote-by-Mail ballots sent by postal mail	3,184	7,000	15,000
Early No Excuse Voting in person	5,576	12,500	15,000
Number of citizens added to voter rolls	4,983	10,000	8,000
Number of citizens removed from voter rolls	2,936	8,000	5,000
Number of transactions processed	19,315	16,500	25,000
Number of Poll Workers needed to run elections	178	200	240

Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY 2023 to FY 2024	
				Amount	%
Circuit Court	\$89,700	\$120,400	\$123,500	\$3,100	2.57%
General District Court	11,329	25,249	25,246	-3	-0.01%
Juvenile & Domestic Relations	15,316	30,515	31,083	568	1.86%
Clerk of the Circuit Court	915,489	999,005	1,067,594	68,589	6.87%
Law Library	11,296	12,000	12,000	0	0.00%
Commonwealth's Attorney	1,904,639	1,913,437	2,160,671	247,234	12.92%
Victim Witness	217,504	237,522	251,456	13,934	5.87%
TOTAL EXPENDITURES	\$3,165,273	\$3,338,128	\$3,671,550	\$333,422	9.99%

Mission

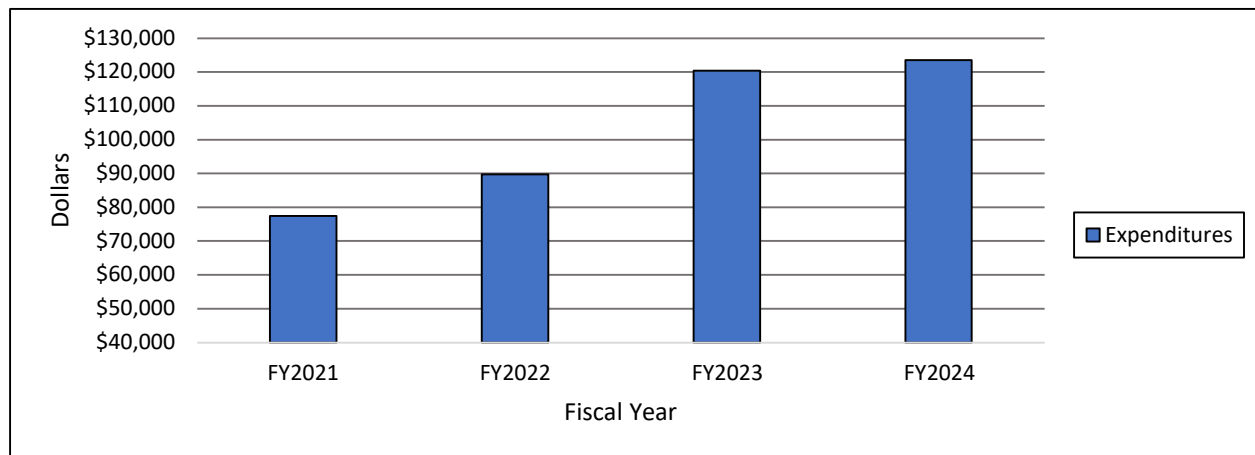
To provide an effective, efficient, fair, and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of Frederick County.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$77,394	\$89,700	\$120,400	\$123,500	\$3,100	2.57%
Local Tax Funding	\$77,394	\$89,700	\$120,400	\$123,500	\$3,100	2.57%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$123,500

Notable Changes

Operating

- Increase in budgeted expenses for parking fees and office supplies

Mission

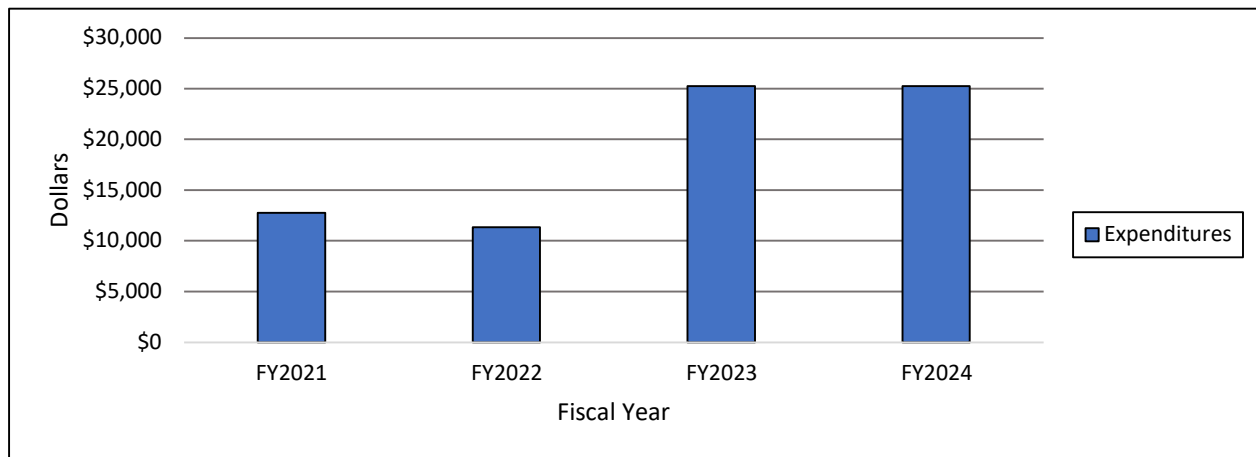
To assure that disputes are resolved justly, promptly, and economically through a court system unified in its structures and administration.

Department Description

- 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, personal injury and wrongful death cases \$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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$2,910	\$692	\$10,344	\$10,341	-\$3	-0.03%
Operating	6,003	6,734	10,905	10,905	0	0.00%
Capital/Leases	3,849	3,903	4,000	4,000	0	0.00%
Local Tax Funding	\$12,762	\$11,329	\$25,249	\$25,246	-\$3	-0.01%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$25,246

No Notable Changes

Juvenile and Domestic Relations Court

Mission

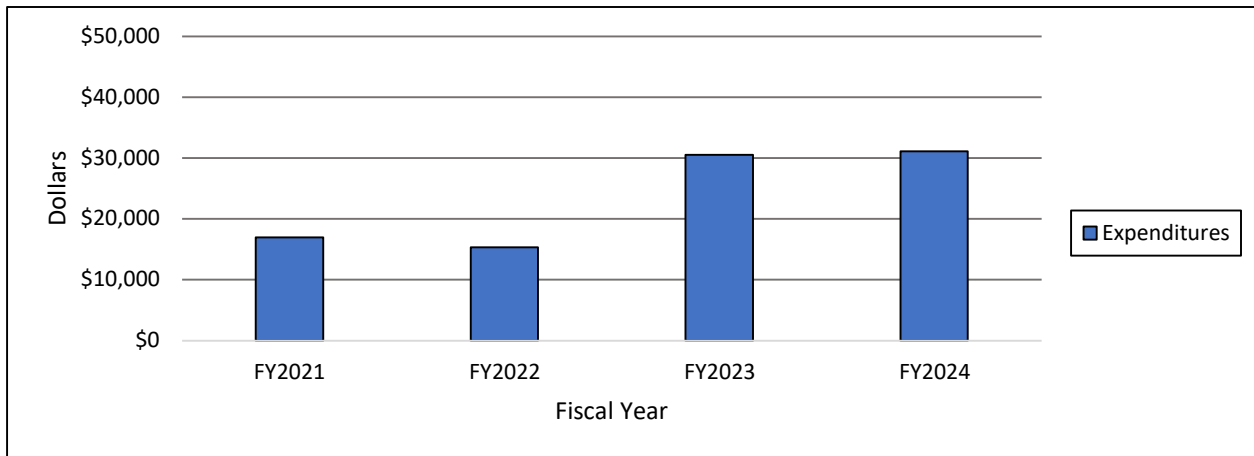
The judicial system provides a forum to ensure disputes are resolved in an impartial, timely, and efficient manner, preserving trust and confidence of the public through a system that is based on integrity and committed to excellence.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$0	\$0	\$7,395	\$7,395	\$0	0.00%
Operating	8,975	7,903	14,120	14,188	68	0.48%
Capital/Leases	7,976	7,413	9,000	9,500	500	5.55%
Local Tax Funding	\$16,951	\$15,316	\$30,515	\$31,083	\$568	1.86%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$31,083

No Notable Changes

Clerk of the Circuit Court

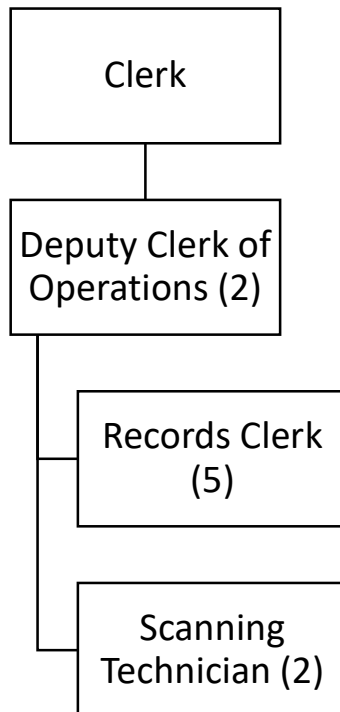
Mission

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.

Department Description

Custodian of Records

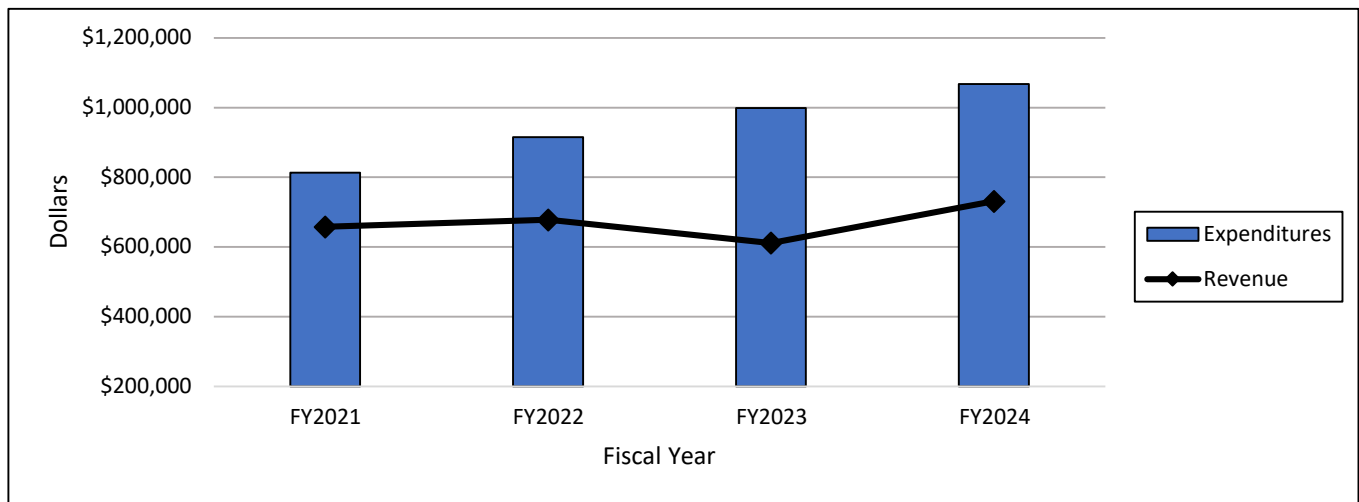
- This office is the official custodian of all Court records, including Civil Law and criminal aspects
- The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses and passports
- The Clerk is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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$747,253	\$857,451	\$916,067	\$982,487	\$66,420	7.25%
Operating	59,162	51,975	72,920	76,622	3,702	5.08%
Capital/Leases	7,024	6,063	10,018	8,485	-1,533	-15.30%
Total	813,439	915,489	999,005	1,067,594	68,589	6.87%
Fees	205,188	166,409	161,000	156,000	-5,000	-3.11%
State/Federal	452,860	511,224	450,837	575,317	124,480	27.61%
Local Tax Funding	\$155,391	\$237,856	\$387,168	\$336,277	-\$50,891	-13.14%
Full-Time Positions	9	9	10	10	0	0.00%



FY2024 Total Budget \$1,067,594

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Clerk of the Circuit Court

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of jury summons issued (approx.)	2,300	2,400	2,500
Number of Wills Probated	524	553	575
Number of Probate documents indexed/scanned	3,144	3,318	3,450
Number of Concealed Handgun permits issued	1,784	5,000	2,500
Number of concluded and processed divorce cases	244	350	375
Number of marriage licenses issued	446	500	540
Number of deed/deed of trust recordings	20,490	21,000	24,000
Number of civil court orders processed (approx.)	4,425	5,500	6,000
Number of criminal court orders processed (approx.)	22,000	20,000	22,000

Mission

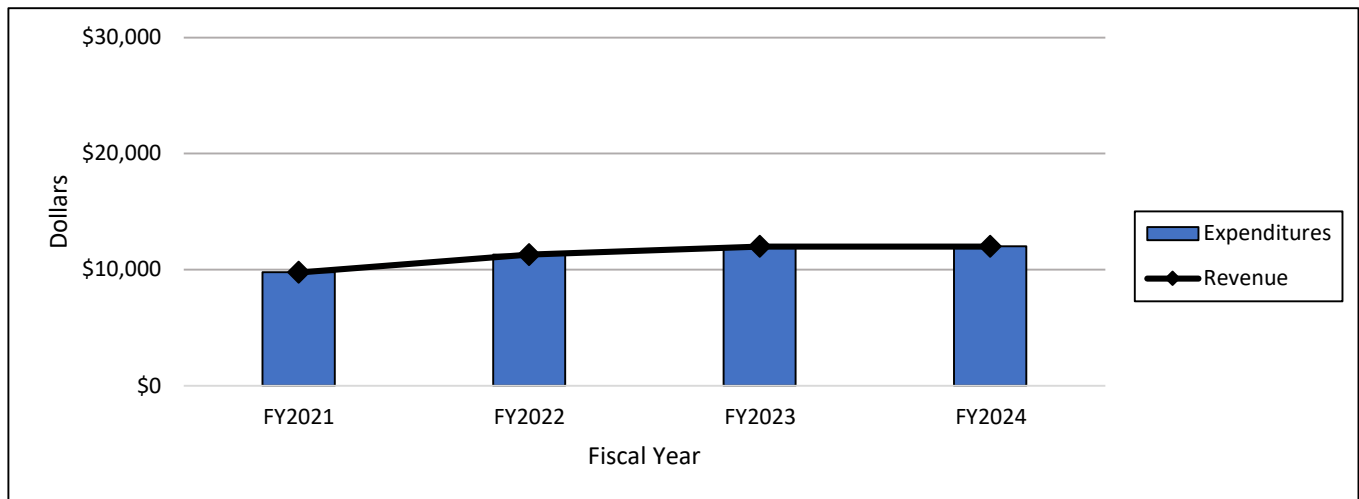
To provide free access to current legal and law-related information for research. This access is available to the general public, government agencies, members of the legal profession, and the judiciary.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$9,771	\$11,296	\$12,000	\$12,000	\$0	0.00%
Total	9,771	11,296	12,000	12,000	0	0.00%
Fees	9,771	11,296	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%



FY2024 Total Budget \$12,000

No Notable Changes

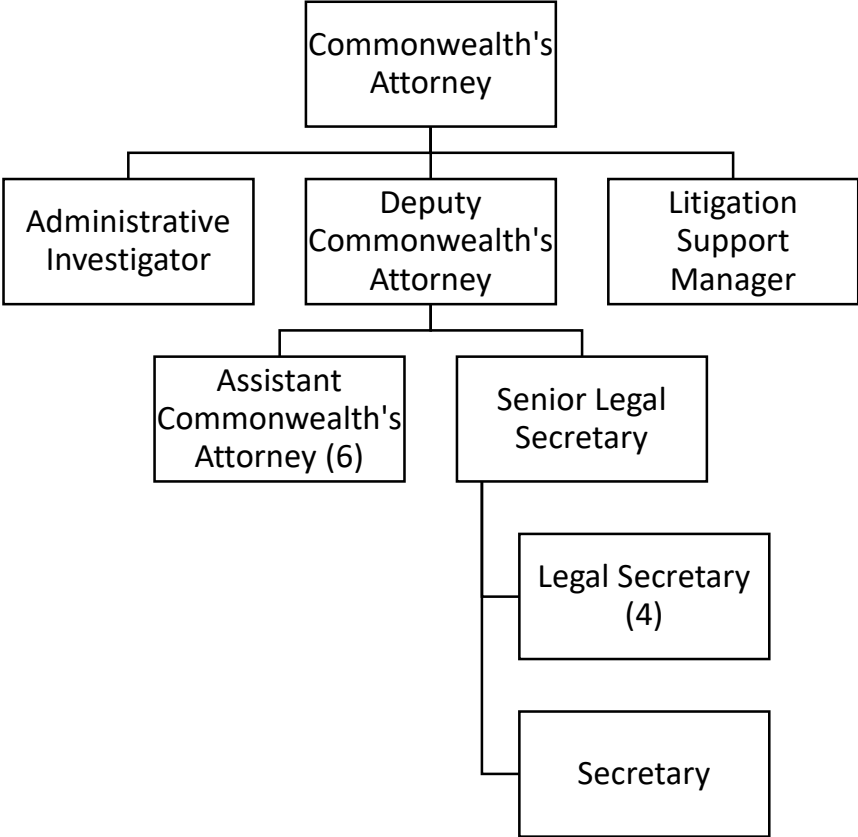
Commonwealth's Attorney

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.

Department Description

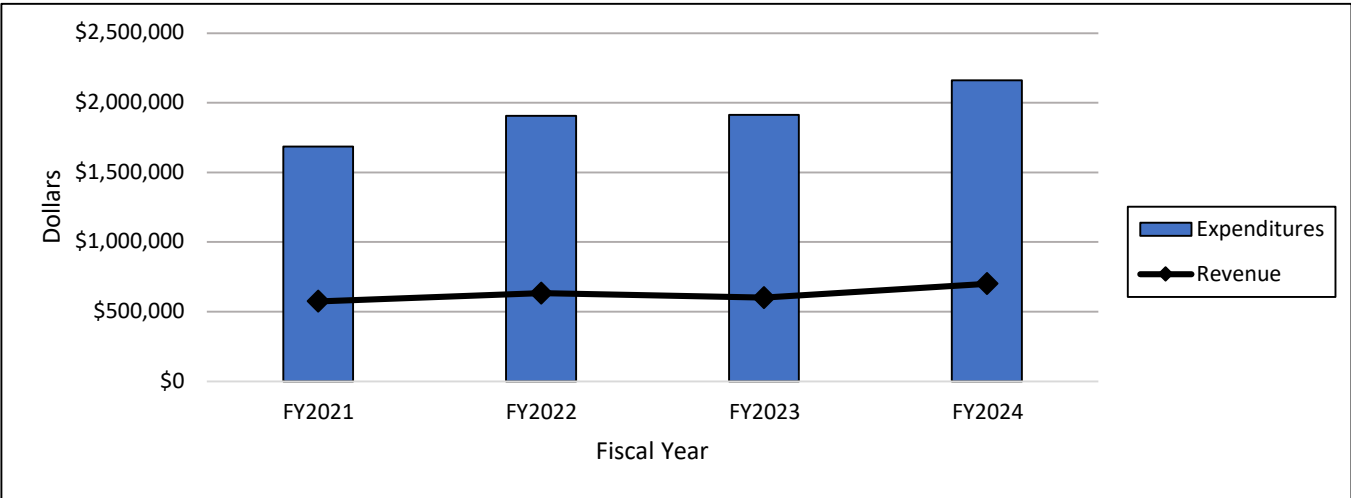
- Duties of this office are mandated primarily by statute
- This office is empowered to prosecute all felony offenses that occur in Frederick County
- Although the law does not specifically require it, this office also prosecutes misdemeanor violations of state law, traffic infractions, and certain violations 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



Commonwealth’s Attorney

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,599,463	\$1,819,978	\$1,804,887	\$2,040,746	\$235,859	13.07%
Operating	78,454	77,488	101,550	112,925	11,375	11.20%
Capital/Leases	7,152	7,173	7,000	7,000	0	0.00%
Total	1,685,069	1,904,639	1,913,437	2,160,671	247,234	12.92%
State/Federal	574,525	633,737	600,000	701,396	101,396	16.90%
Local Tax Funding	\$1,110,544	\$1,270,902	\$1,313,437	\$1,459,275	\$145,838	11.10%
Full-Time Positions	16	16	16	17	1	6.25%



FY2024 Total Budget \$2,160,671

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- New Assistant Commonwealth’s Attorney position approved for FY2024

Operating

- Increase in budgeted expenses for professional services, maintenance services contracts, and travel and training

Goals/Objectives

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

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Circuit Court-Felony and Misdemeanor Indictments, including Direct Indictments, Presented to the Grand Jury	1,795	2,000	2,000
Misdemeanor Appeals processed	502	600	600
Probation Violation Petitions filed	393	300	400
Circuit Court – Civil cases and Concealed Weapon Permit Reviews	2,028	2,500	2,000
Community Prosecution/Outreach (hours)	189	250	250
General District Court-Criminal cases, to include misdemeanors, felonies, and show cause; does not include serious traffic cases	4,727	4,000	5,000
Juvenile & Domestic Relations Court-Criminal cases, to include delinquency, misdemeanors, felonies, show cause and criminal non-support	1,524	1,500	1,600

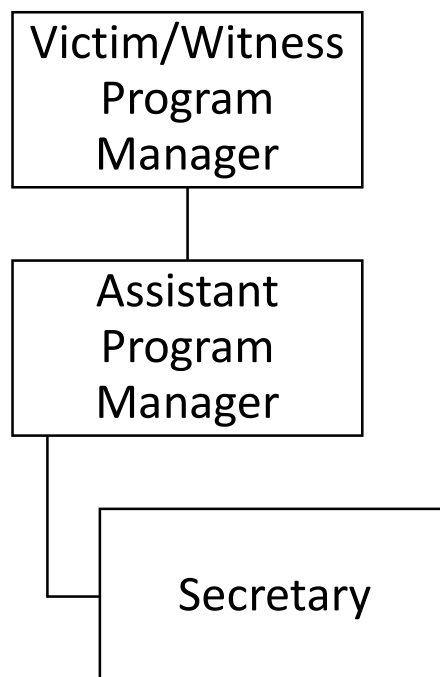
Victim/Witness Program

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.

Department Description

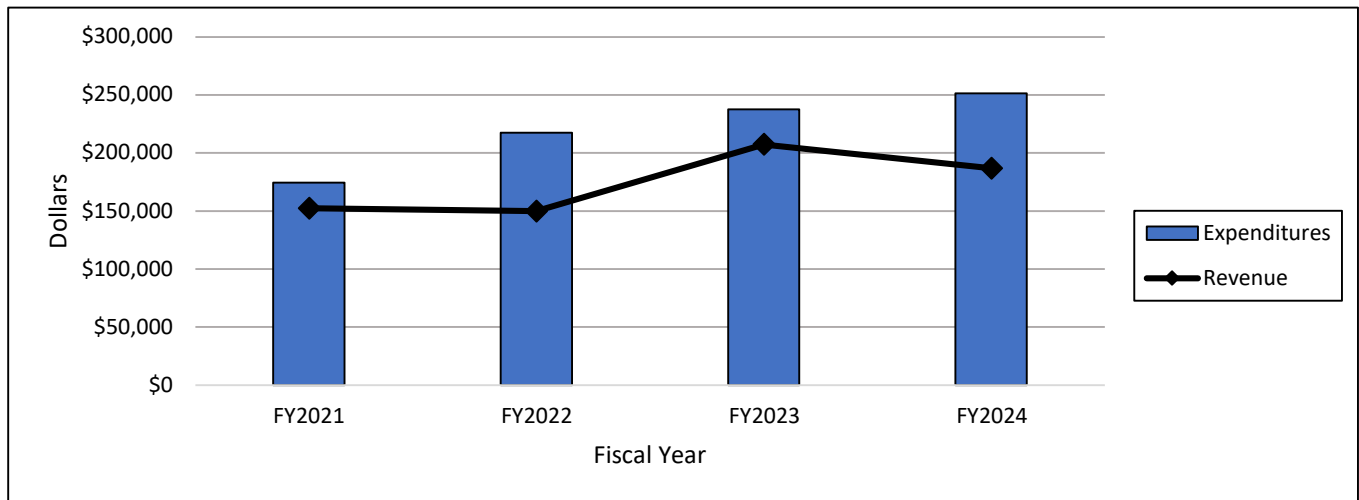
- The Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services, or referral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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$164,433	\$207,921	\$225,272	\$239,206	\$13,934	6.19%
Operating	9,916	9,583	12,250	12,250	0	0.00%
Total	174,349	217,504	237,522	251,456	13,934	5.87%
State/Federal	152,294	149,935	207,470	186,723	-20,747	-10.00%
Local Tax Funding	\$22,055	\$67,569	\$30,052	\$64,733	\$34,681	115.40%
Full-Time Positions	3	3	3	3	0	0.00%



FY2024 Total Budget \$251,456

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Victim/Witness Program

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.

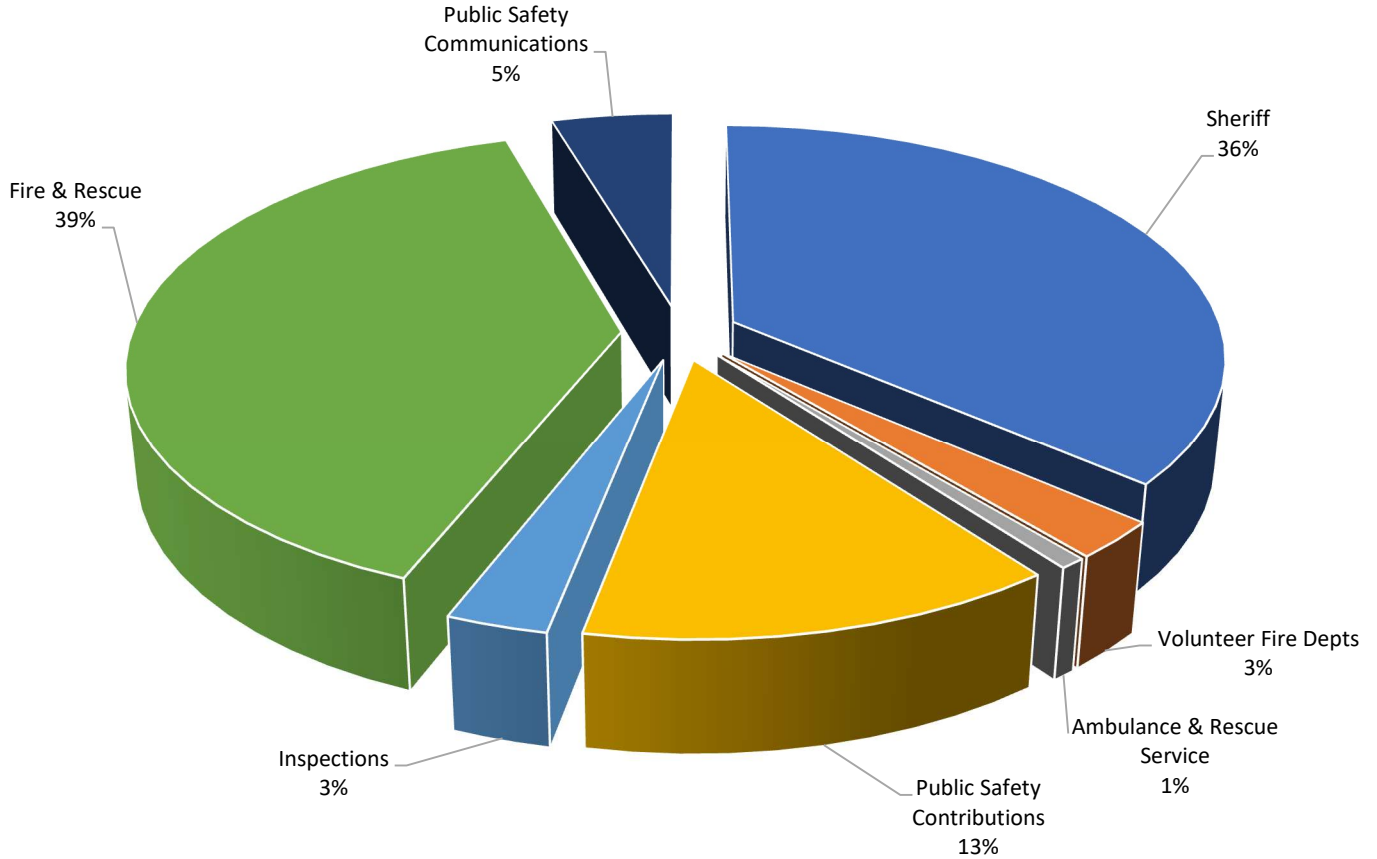
Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
New cases opened/number of protective orders generated	1,823	2,400	2,000
Direct Service Victims Serviced	1,121	1,800	1,500
Generic Service Victims Serviced	1,700	1,900	1,700

Public Safety



Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY 2023 to FY 2024 Amount	%
Sheriff	\$18,633,785	\$18,955,216	\$20,519,101	\$1,563,885	8.25%
Volunteer Fire Departments	1,675,936	1,403,246	1,461,673	58,427	4.16%
Ambulance & Rescue Service	450,370	422,050	422,050	0	0.00%
Public Safety Contributions	6,268,697	7,736,641	7,573,179	-163,462	-2.11%
Juvenile Court Probation	171,100	158,993	0	-158,993	-100.00%
Inspections	1,444,338	1,538,834	1,619,694	80,860	5.25%
Fire and Rescue	17,999,524	18,933,456	22,242,162	3,308,706	17.47%
Public Safety Communications	1,647,003	2,266,593	2,612,081	345,488	15.24%
TOTAL EXPENDITURES	\$48,290,753	\$51,415,029	\$56,449,940	\$5,034,911	9.79%

Mission

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

Department Description

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 to the Commonwealth's Attorney
- 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
- 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 drugs, 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

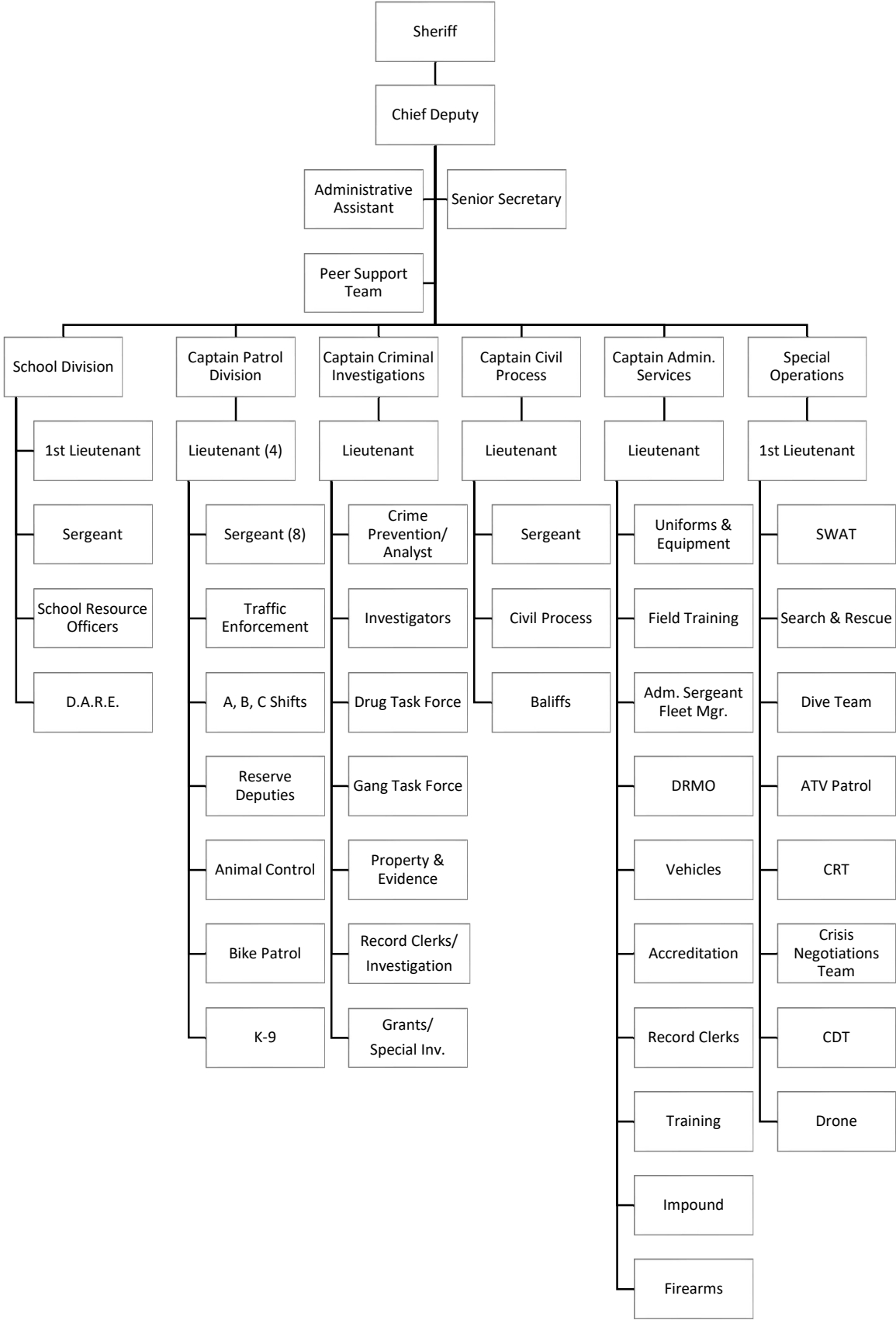
- Responsible for providing security for the Frederick County court rooms
- Serves all civil papers within Frederick County and handling prisoner extraditions and prisoner transports

Administrative Division

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

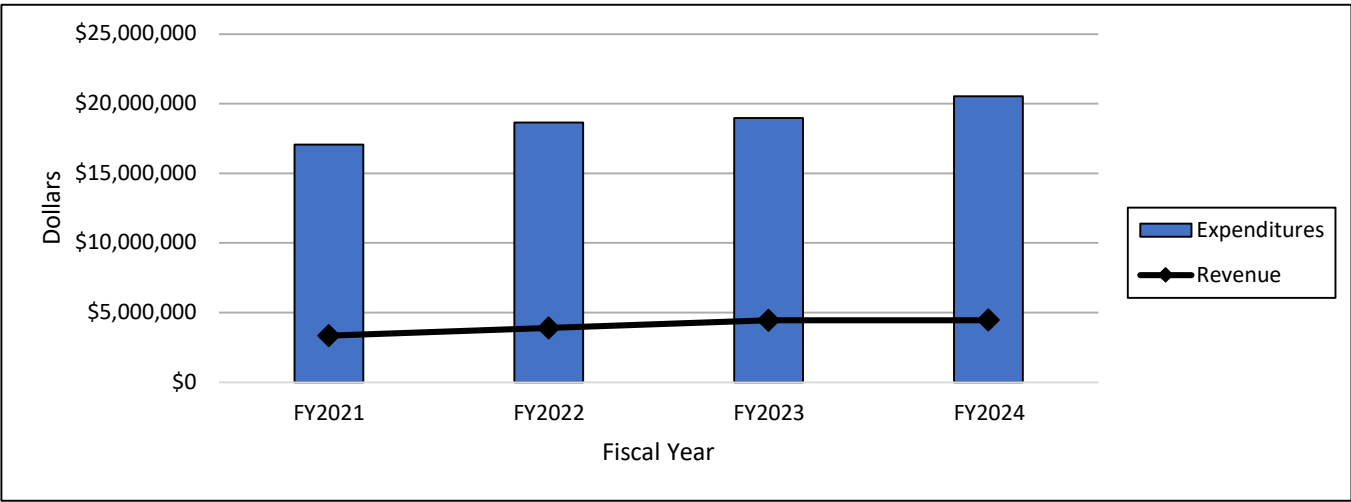
Special Operations Division

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$14,060,570	\$15,261,632	\$15,789,425	\$17,665,300	\$1,875,875	11.88%
Operating	1,749,680	1,946,542	2,651,667	2,840,233	188,566	7.11%
Capital/Leases	1,244,316	1,425,611	514,124	13,568	-500,556	-97.36%
Total	17,054,566	18,633,785	18,955,216	20,519,101	1,563,885	8.25%
Fees	556,739	523,907	581,000	592,024	11,024	1.89%
State/Federal	2,794,058	3,366,289	3,860,138	3,866,178	6,040	0.15%
Local Tax Funding	\$13,703,769	\$14,743,589	\$14,514,078	\$16,060,899	\$1,546,821	10.65%
Full-Time Positions	153.5	154.5	157.5	164.5	7	4.44%



FY2024 Total Budget \$20,519,101

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Overtime and part-time increases
- Two Deputies and one Investigator approved and added in September 2022
- Three Deputies and one Investigator approved for FY2024

Operating

- Increases in budgeted expenses for gasoline, office supplies, police supplies, and travel and training

Capital

- No funds included for grant funded equipment

Goals/Objectives

- Complete adding School Resource Deputies to all Frederick County Public Schools.
- Obtain Certification as a Crime Prevention Community from the Department of Criminal Justice Services.
- Provide new pistols with pistol lights and holsters to all sworn personnel.
- Send one sworn deputy to the Forensic Academy for training.
- Send an Investigator to Polygraph School.
- Continue to train all sworn personnel in civil disturbance techniques.
- Participate in community events.
- Provide additional Ballistic equipment to include more Shields for each shift.
- Continue to train all personnel in Crisis Intervention Training (CIT).

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Law Enforcement Calls for Service	90,651	76,767	83,781
# of Warrants Served	6,787	7,480	7,212
# of Criminal Arrests	3,317	3,586	3,498
# of Citations Issued	4,266	6,020	4,518
# of Cases Reported	5,304	5,806	5,564
# of Civil Papers Served	14,949	16,882	16,103
# of Extraditions/Transports	445	567	599



Members of the Frederick County Sheriff’s Office frequently participate in various community outreach opportunities such as “Coloring with a Cop”, “National Night Out”, “Coffee with a Cop”, and numerous other events to meet and interact with the community.

Volunteer Fire Departments

Mission

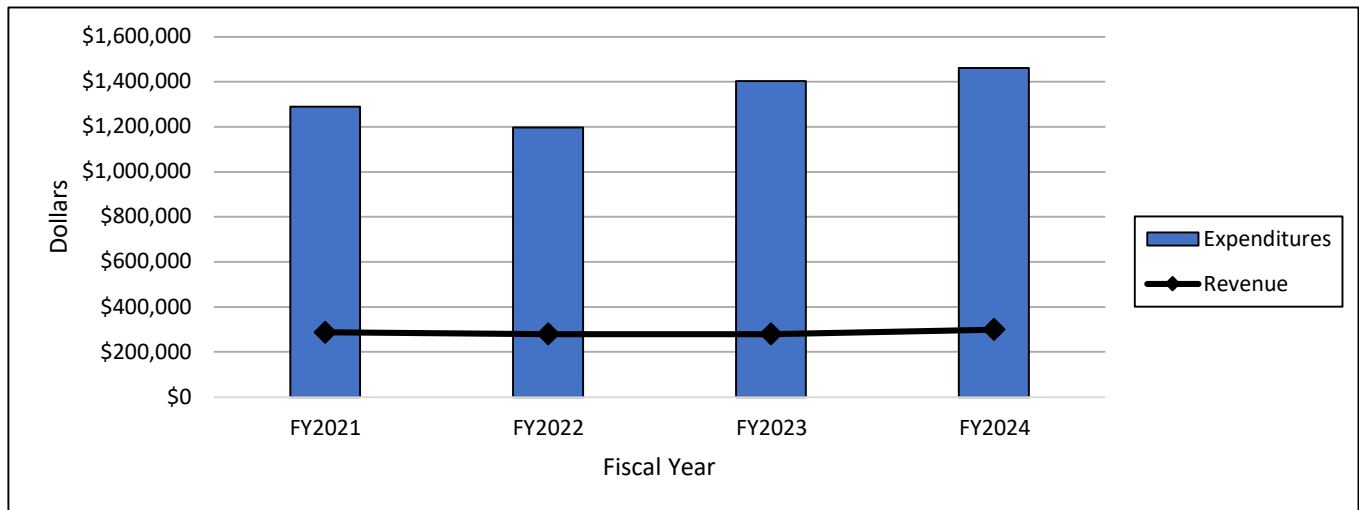
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$88,328	\$83,491	\$96,000	\$75,150	-\$20,850	-21.71%
Operating	1,201,640	1,592,445	1,307,246	1,386,523	79,277	6.06%
Total	1,289,968	1,675,936	1,403,246	1,461,673	58,427	4.16%
State/Federal	286,630	304,416	280,000	300,000	20,000	7.14%
Local Tax Funding	\$1,003,338	\$1,371,520	\$1,123,246	\$1,161,673	\$38,427	3.42%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$1,461,673

Notable Changes

Operating

- Increase in fuel costs

Ambulance and Rescue Service

Mission

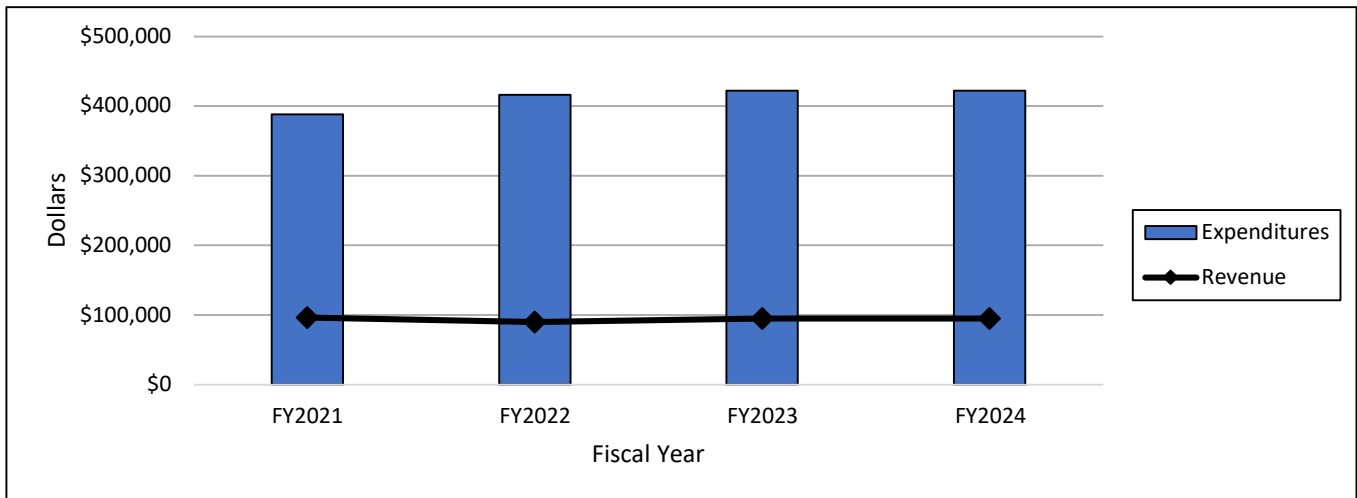
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$387,793	\$450,370	\$422,050	\$422,050	\$0	0.00%
Total	387,793	450,370	422,050	422,050	0	0.00%
State/Federal	96,393	94,370	95,000	95,000	0	0.00%
Local Tax Funding	\$291,400	\$356,000	\$327,050	\$327,050	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$422,050

No Notable Changes

Public Safety Contributions

Mission

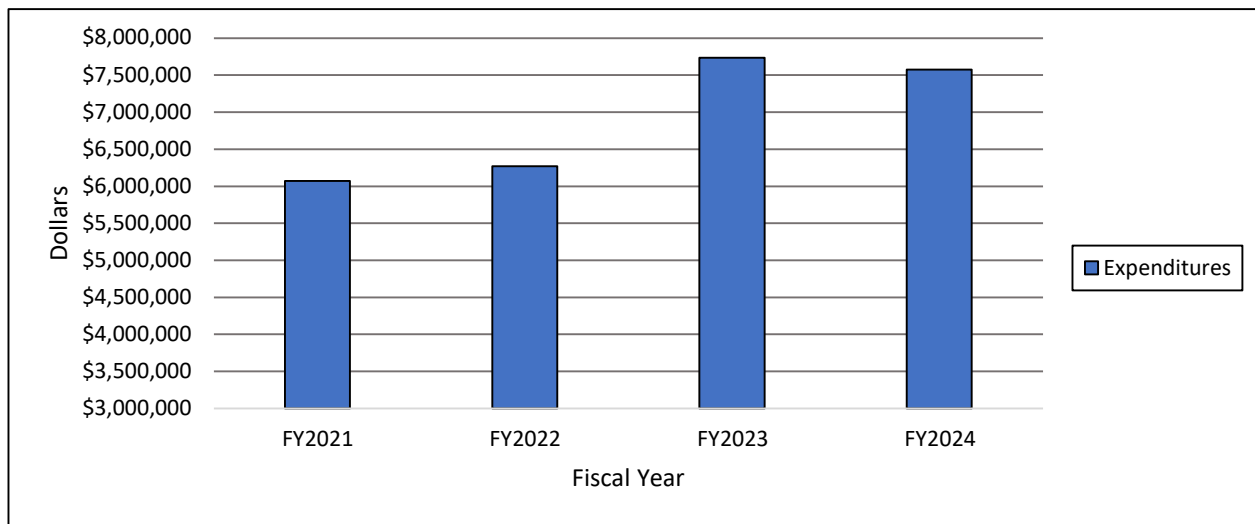
To provide correctional and court services in the support of the criminal justice systems for adult and juvenile detention. These services for both facilities are regional with different jurisdictions sharing in each facility.4602936

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$6,073,202	\$6,268,697	\$7,736,641	\$7,573,179	-\$163,462	-2.11%
Local Tax Funding	\$6,073,202	\$6,268,697	\$7,736,641	\$7,573,179	-\$163,462	-2.11%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$7,573,179

Notable Changes

Operating

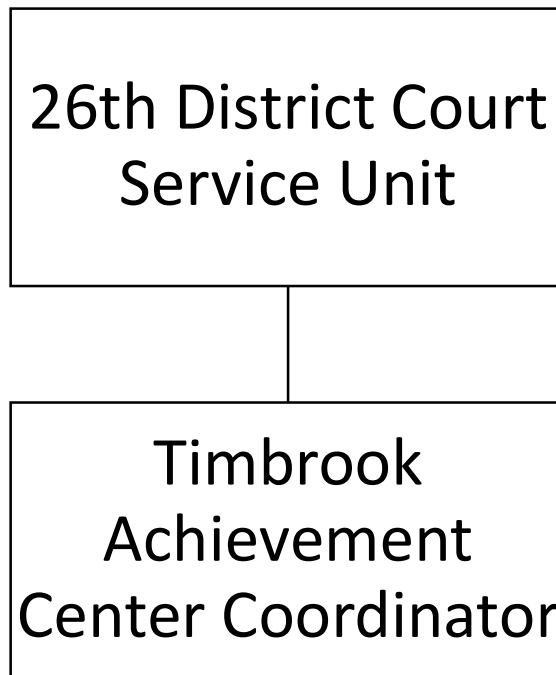
- Decrease in adult detention center contribution due to larger use of Jail fund balance funding
- Decrease in juvenile detention center contribution due to decrease in Frederick County juvenile residents

Mission

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

Department Description

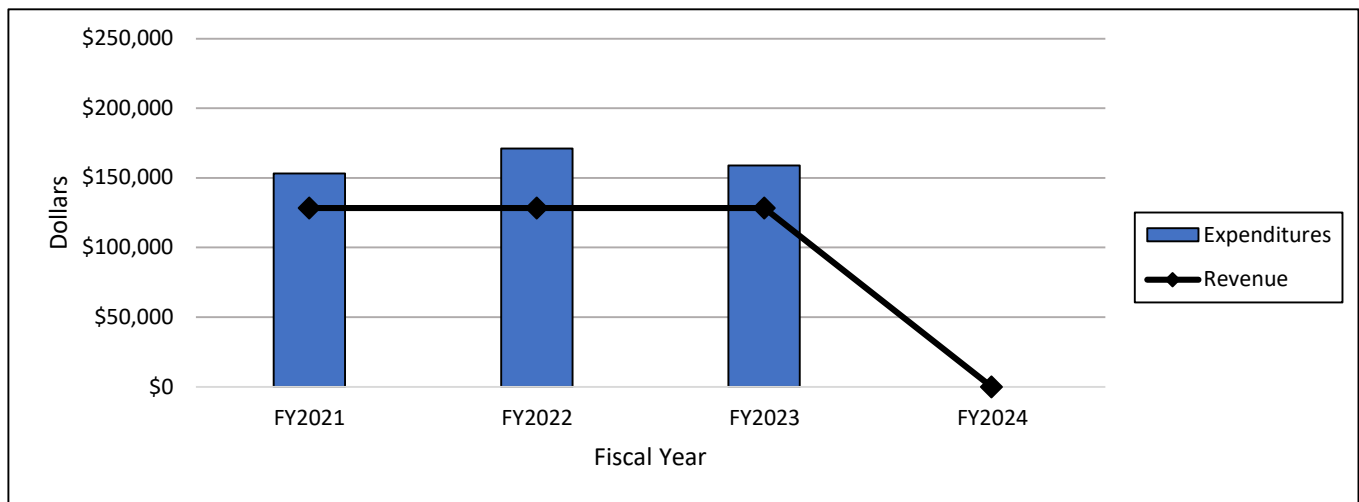
- The Court Probation Unit provides intake services, probation and parole supervision, and conducts social history investigations and reports for the Court
- Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$59,353	\$65,227	\$64,908	\$0	-\$64,908	-100.00%
Operating	57,295	105,873	94,085	0	-94,085	-100.00%
Capital/Leases	36,426	0	0	0	0	-100.00%
Total	153,074	171,100	158,993	0	-158,993	-100.00%
State/Federal	128,358	128,358	128,358	0	-128,358	-100.00%
Local Tax Funding	\$24,716	\$42,742	\$30,635	\$0	-\$30,635	-100.00%
Full-Time Positions	1	1	1	0	-1	-100.00%



FY2024 Total Budget \$0

Notable Changes

- Budget request was not submitted in time to be included in the budget adoption in April. Funding was approved in May and will be added to the budget as a supplement at July 1

Juvenile Court Probation

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.

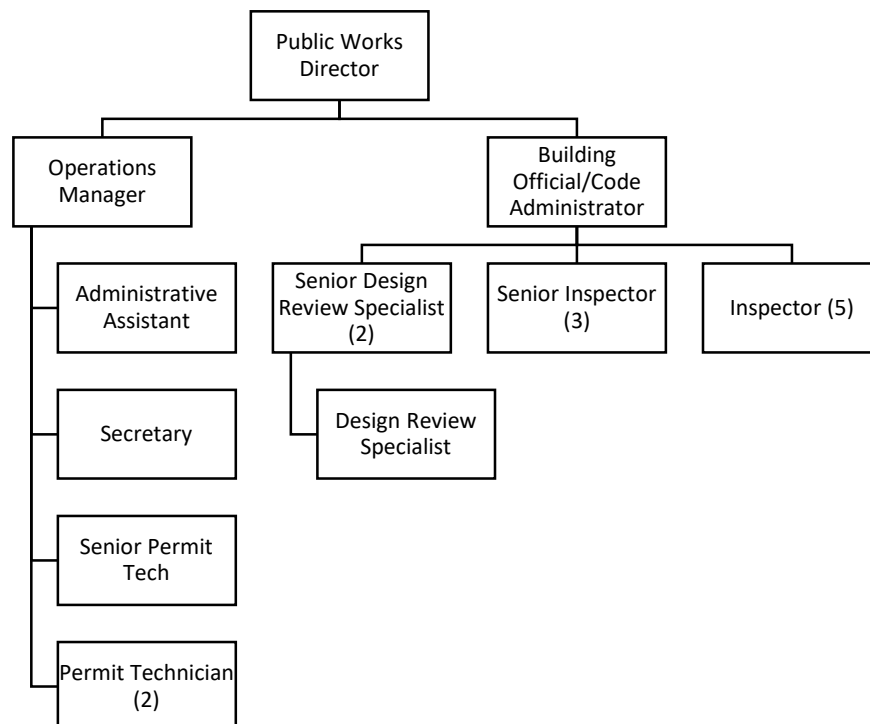
Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Timbrook Achievement Center Site Program Admissions	N/A	25	N/A
Life Skills Program Admissions	N/A	30	N/A
Anger Management Program Admissions	N/A	25	N/A
Larceny Reduction Program Admissions	N/A	10	N/A
Substance Abuse Education Program Admissions	N/A	60	N/A
Substance Abuse Treatment Program Admissions	N/A	10	N/A
Supervision Plan Services Admissions	N/A	10	N/A
Home Electronic Monitoring participants	N/A	15	N/A

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.

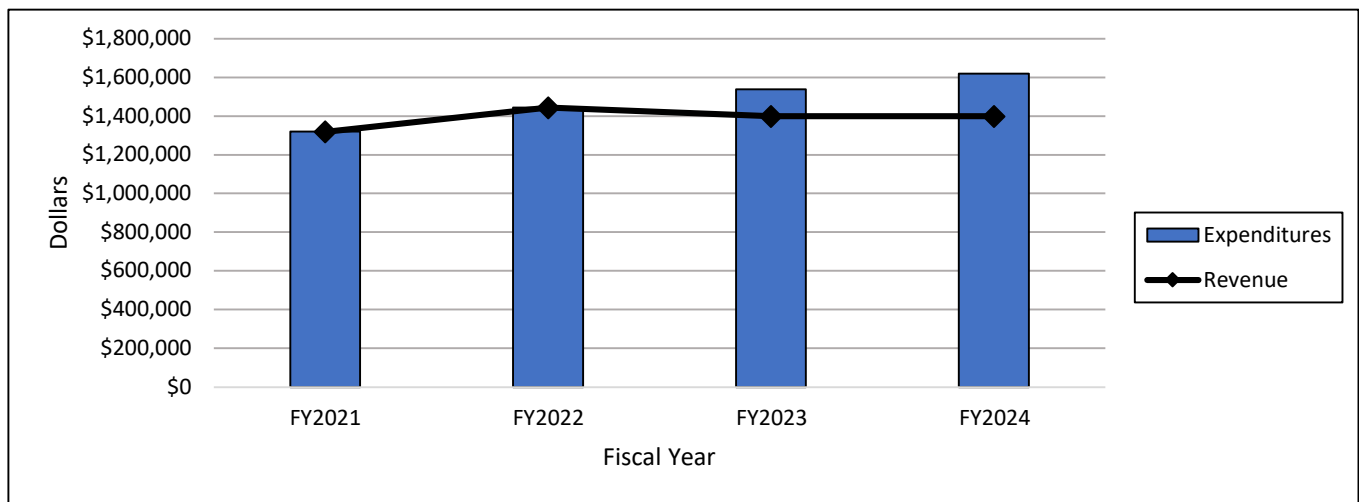
Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,261,599	\$1,378,407	\$1,455,528	\$1,534,095	\$78,567	5.39%
Operating	54,971	63,021	80,426	82,599	2,173	2.70%
Capital/Leases	2,675	2,910	2,880	3,000	120	4.16%
Total	1,319,245	1,444,338	1,538,834	1,619,694	80,860	5.25%
Fees	1,319,245	1,444,338	1,400,000	1,400,000	0	0.00%
Local Tax Funding	\$0	\$0	\$138,834	\$219,694	\$80,860	58.24%
Full-Time Positions	16	17	17	17	0	0.00%



FY2024 Total Budget \$1,619,694

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Goals/Objectives

- Inform contractors and the public of 2018 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.
- Work 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.

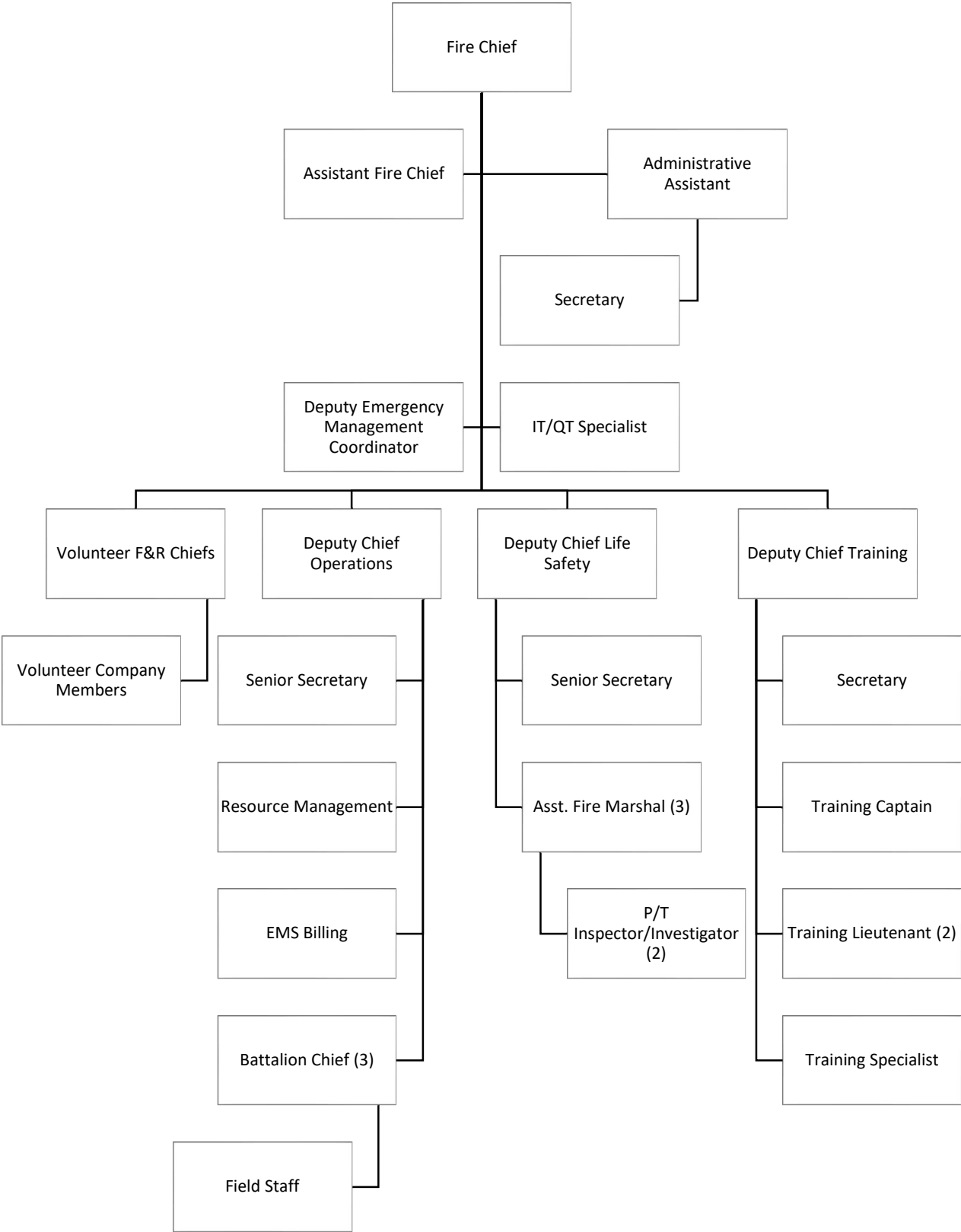
Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of inspections performed	22,150	22,129	24,730
Number of building/zoning related permits issued	6,871	7,221	7,372
Number of failed inspections	7,896	6,414	7,443
Number of code-related FOIA inquiries	195	186	180
Number of code-related Property Maintenance and complaints received	451	153	246
Number of plans submitted for review	2,320	2,461	2,391

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.

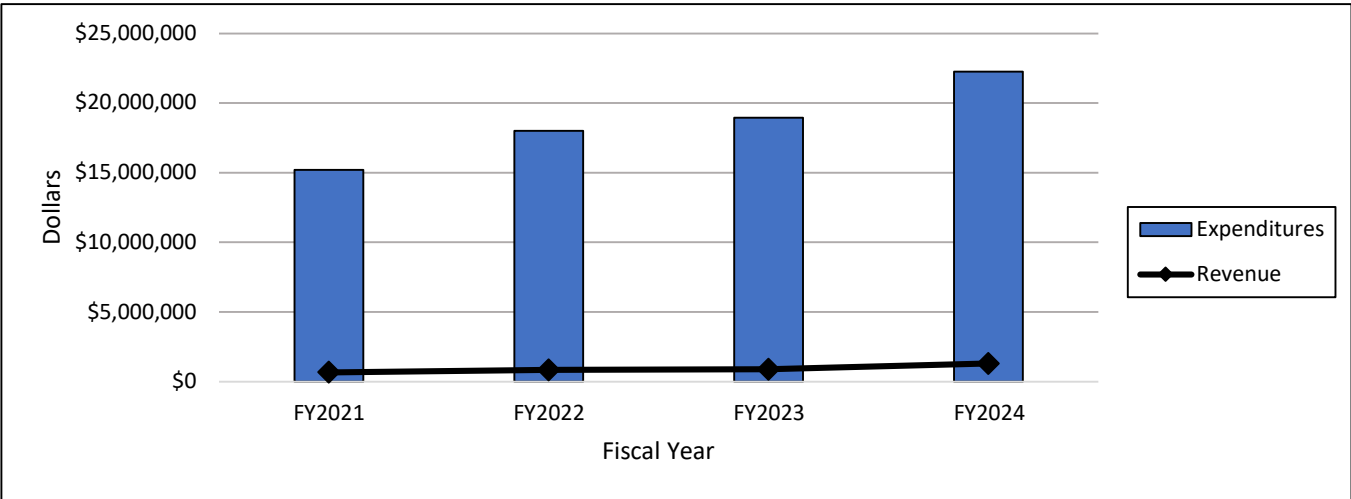
Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$13,976,271	\$15,911,499	\$17,016,378	\$19,729,255	\$2,712,877	15.94%
Operating	1,108,451	1,401,104	1,904,578	2,507,687	603,109	31.66%
Capital/Leases	119,124	686,921	12,500	5,220	-7,280	-58.24%
Total	15,203,846	17,999,524	18,933,456	22,242,162	3,308,706	17.47%
Fees	593,135	736,405	615,560	566,026	-49,534	-8.04%
State/Federal	79,772	101,731	257,500	734,185	476,685	185.12%
Local Tax Funding	\$14,530,939	\$17,161,388	\$18,060,396	\$20,941,951	\$2,881,555	15.95%
Full-Time Positions	145.5	147.5	153.5	169.5	16	10.42%



FY2024 Total Budget \$22,242,162

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Overtime and part-time increases
- Eight Firefighter/EMT’s approved and added in July 2022
- Eight Firefighter/EMT’s approved for FY2024

Operating

- Increases in budgeted expenses for gasoline, CAD licenses, uniforms, travel and training, and grant related equipment purchases (only purchased if grant is awarded)

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of fire incidents	413	500	434
# of emergency medical service incidents	10,435	9,500	10,957
# of public service/good intent incidents	2,125	2,050	2,231
# of Hazardous Materials incidents	248	700	260
Total Number of Calls	13,221	12,750	13,882
# of code inspections performed	735	850	850
# of community outreach events attended	26	40	40
# of investigations	90	80	90
Total number of permits issued	86	80	80
Total number of plans reviewed	212	225	225



Crews putting out a multi-vehicle fire

Public Safety Communications

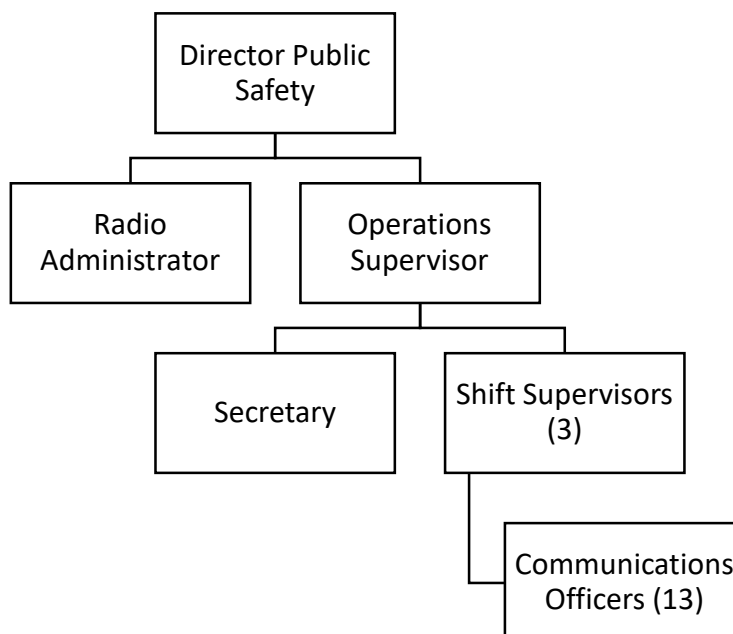
Mission

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.

Department Description

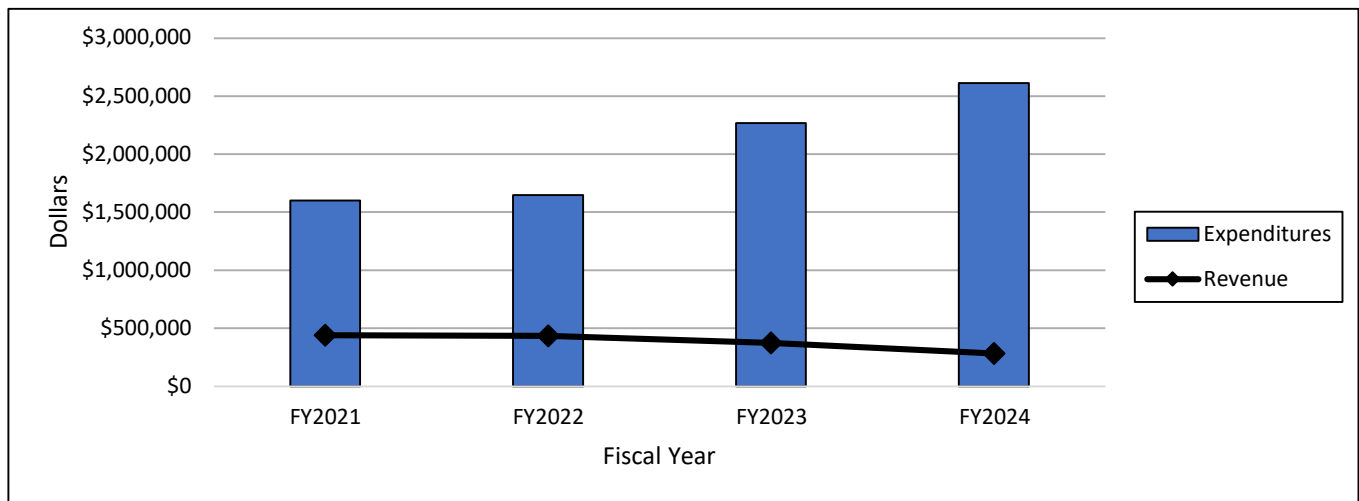
- This department is responsible for the operation of the Frederick County Communications Center which provides E-911 service to County citizens
- Public Safety Communications processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,149,296	\$1,170,179	\$1,605,107	\$1,863,828	\$258,721	16.11%
Operating	350,303	460,411	487,031	730,094	243,063	49.90%
Capital/Leases	102,043	16,413	174,455	18,159	-156,296	-89.59%
Total	1,601,642	1,647,003	2,266,593	2,612,081	345,488	15.24%
State/Federal	440,821	434,691	373,187	283,035	-90,152	-24.15%
Local Tax Funding	\$1,160,821	\$1,212,312	\$1,893,406	\$2,329,046	\$435,640	23.00%
Full-Time Positions	16	15	19	20	1	5.26%



FY2024 Total Budget \$2,612,081

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Overtime and Career Development increases
- New Communications Officer position approved for FY2024

Operating

- Increases in budgeted expenses for training software, maintenance service contracts, and testing equipment for new radio system being installed throughout the County

Capital

- Next Generation 9-1-1 compliance upgrade completed

Public Safety Communications

Goals/Objectives

- To promptly answer, enter, and dispatch calls for service.
- Gather and relay information accurately and professionally to process calls for service.
- Attract diverse, qualified candidates and retain a high performing workforce.
- Increase awareness and knowledge of Emergency Communications.
- 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.
- 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.

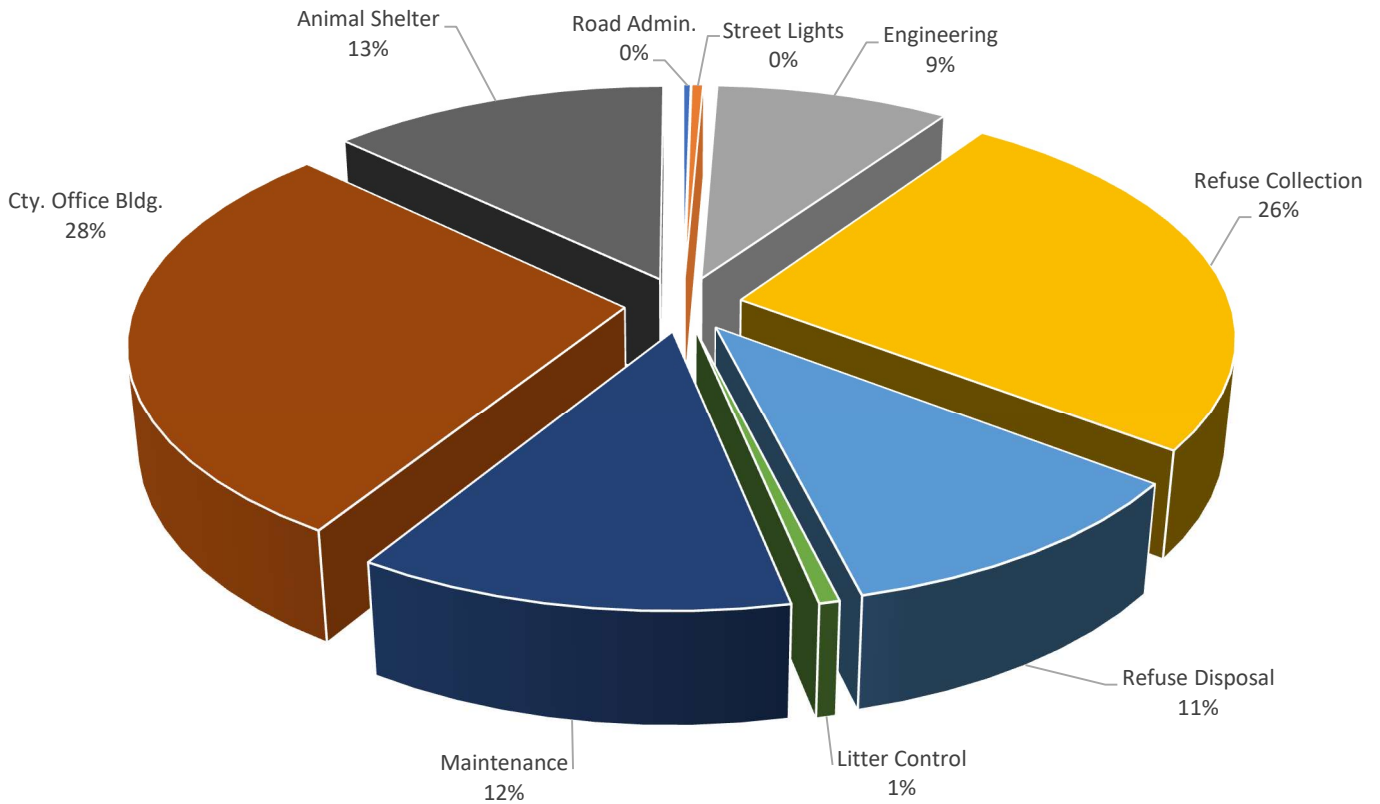
Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Average EMS call processing time (minutes)	1.61	.90	1.00
Average Fire call processing time (minutes)	1.12	.30	1.00
Total calls for service – Fire & Rescue/EMS	13,655	13,385	16,655
Total calls for service - Sheriff	102,952	95,212	107,111
Total emergency and non-emergency calls	177,904	187,611	187,000
Percentage of 911 wireless calls	19%	19%	19%
Percentage of 911 landline calls	1%	1%	1%
Percentage of non-emergency calls	80%	80%	80%

Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY 2023 to FY 2024 Amount	%
Road Administration	\$6,956	\$17,000	\$20,000	\$3,000	17.64%
Street Lights	28,108	29,956	31,572	1,616	5.39%
General Engineering	534,915	614,730	654,626	39,896	6.49%
Refuse Collection	1,791,756	1,941,176	1,886,124	-55,052	-2.84%
Refuse Disposal	688,329	803,832	789,852	-13,980	-1.74%
Litter Control	23,296	38,459	42,358	3,899	10.14%
Maintenance Administration	699,297	748,810	892,618	143,808	19.20%
County Office Buildings	1,248,979	1,710,912	2,067,492	356,580	20.84%
Animal Shelter	795,646	855,370	948,375	93,005	10.87%
TOTAL EXPENDITURES	\$5,817,282	\$6,760,245	\$7,333,017	\$572,772	8.47%

Road Administration

Mission

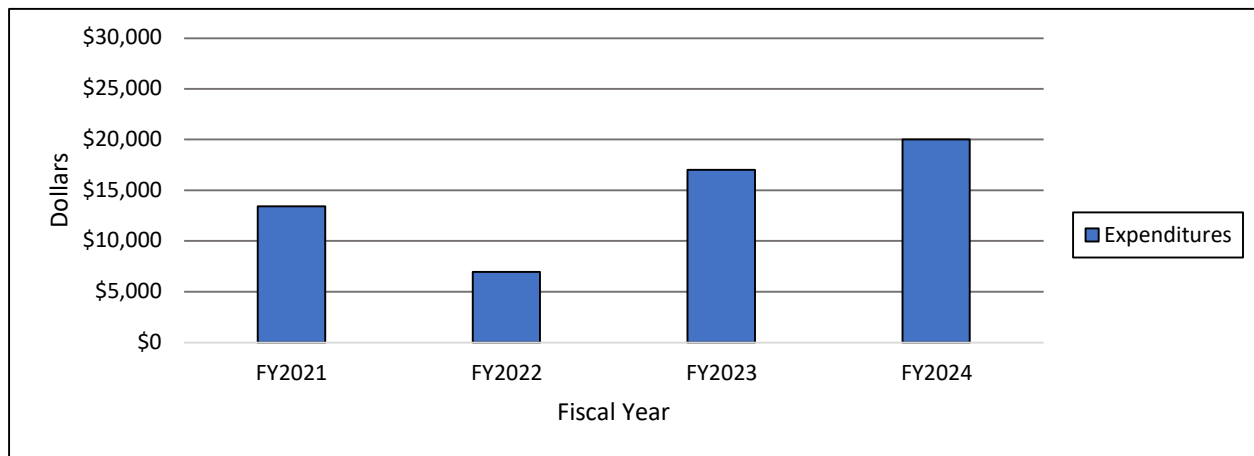
To administer street sign maintenance in Frederick County.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$13,412	\$6,956	\$17,000	\$20,000	\$3,000	17.64%
Local Tax Funding	\$13,412	\$6,956	\$17,000	\$20,000	\$3,000	17.64%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$20,000

Operating

- Expected increase in cost of materials

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of street sign units to maintain	4,000	4,000	4,000
# of street sign units replaced	65	72	75

Mission

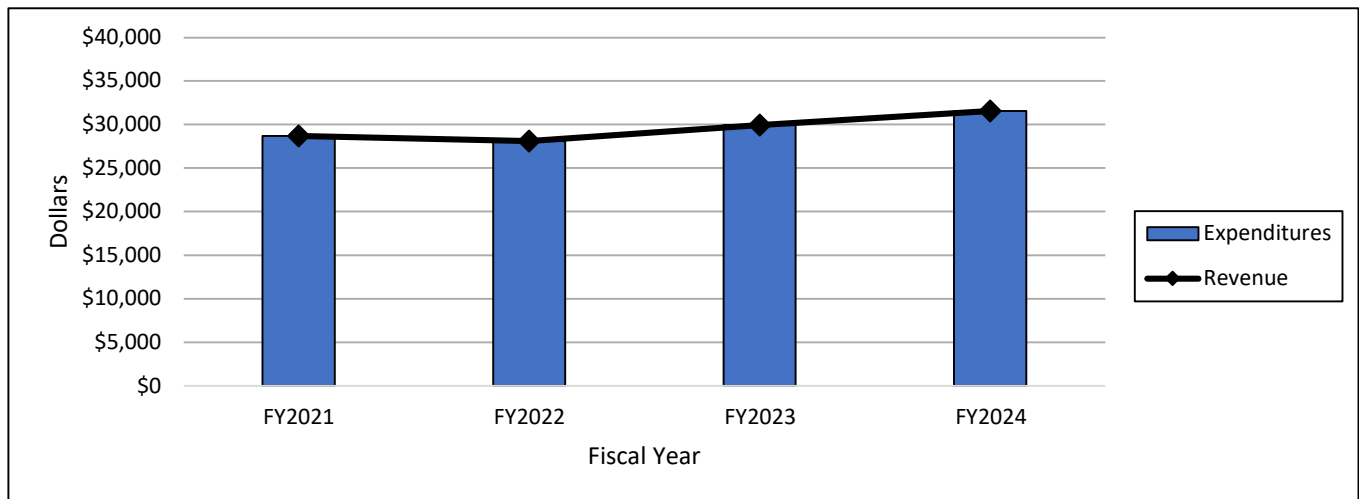
Provide street lighting to the contracted neighborhoods in Frederick County.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$28,688	\$28,108	\$29,956	\$31,572	\$1,616	5.39%
Total	28,688	28,108	29,956	31,572	1,616	5.39%
Fees	28,688	28,108	29,956	31,572	1,616	5.39%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$31,572

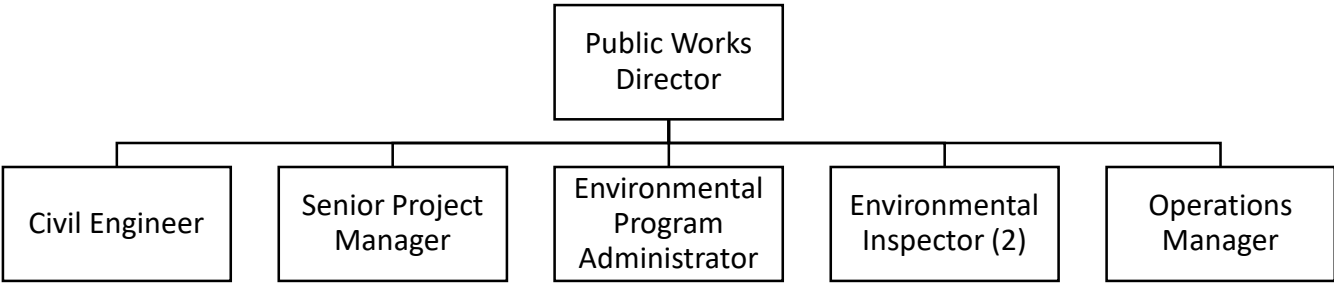
No Notable Changes

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.

Department Description

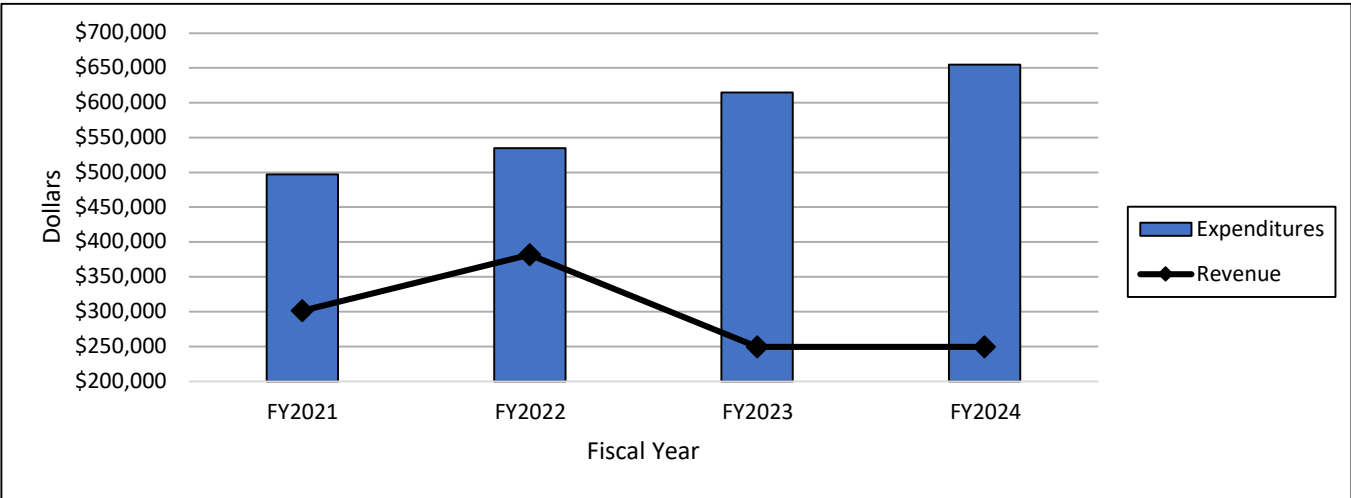
- This department performs plan reviews for site plans, subdivision plans, stormwater, erosion and sediment control, master plans, rezoning, single family dwellings, etc.
- Engineering performs project management of capital improvements related to landfill and solid waste projects, new roads, buildings, 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.



General Engineering

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$435,198	\$507,775	\$570,382	\$603,836	\$33,454	5.87%
Operating	31,421	26,230	43,348	49,790	6,442	14.86%
Capital/Leases	30,231	910	1,000	1,000	0	0.00%
Total	496,850	534,915	614,730	654,626	39,896	6.49%
Fees	301,500	381,891	249,505	249,505	0	0.00%
Local Tax Funding	\$195,350	\$153,024	\$365,225	\$405,121	\$39,896	10.92%
Full-Time Positions	5	5	6	6	0	0.00%



FY2024 Total Budget \$654,626

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

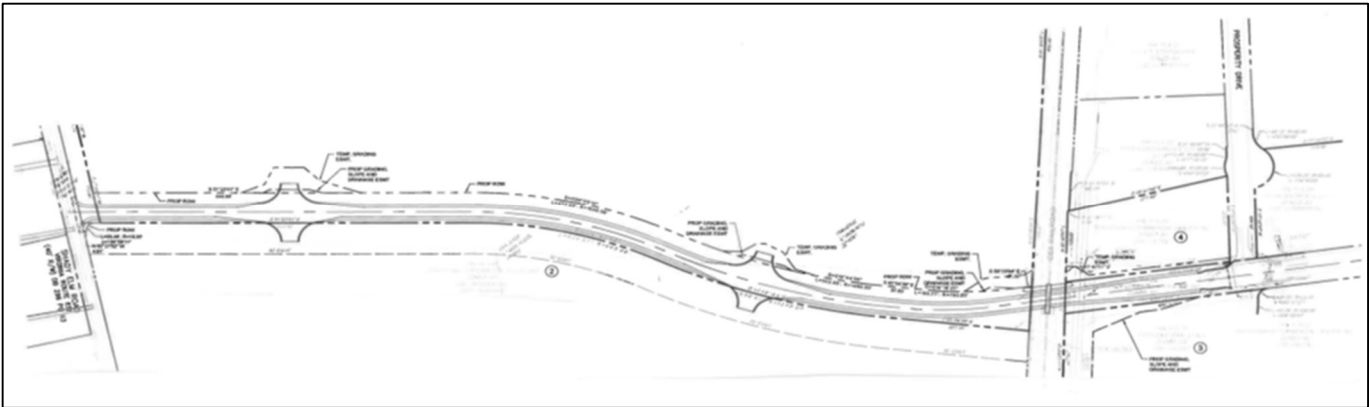
Operating

- Increases in budgeted expenses for gasoline

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.
- Perform bi-monthly inspections of all active land development projects within the County.
- Assist Planning Department in assessing bond and letter of credit amounts.
- Continue to customize SWPPTrack software to help perform all functions required by County and State requirements.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Number of land disturbance permits issued	625	650	650
Number of preliminary erosion & sediment control inspections performed	550	575	580
Number of final grading inspections performed	950	975	700
Number of residential permit applications reviewed	610	625	625
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	110	108	125
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	25	30	30



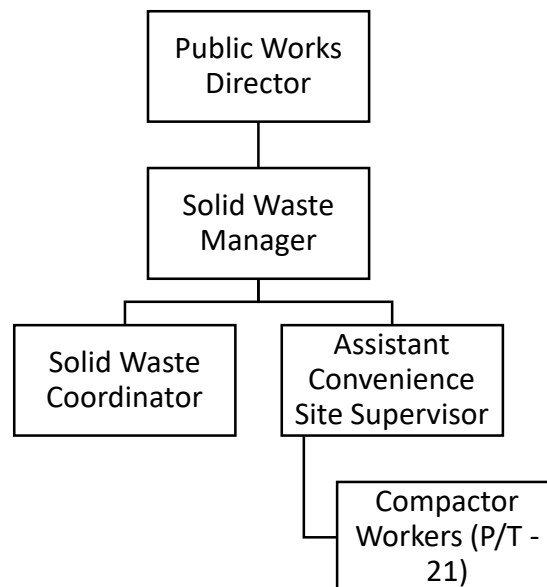
The photo above depicts the future expansion of Renaissance Drive. This project will go out to bid November 2022 and will take approximately one year to complete. Construction is slated to begin in Spring 2023 and all design work and future construction of this roadway will be managed by Frederick County Public Works. This project consists of a .32-mile section of road including an at-grade crossing over CSX tracks. Once complete, this section will connect Shady Elm Drive and Route 11 South.

Mission

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

Department Description

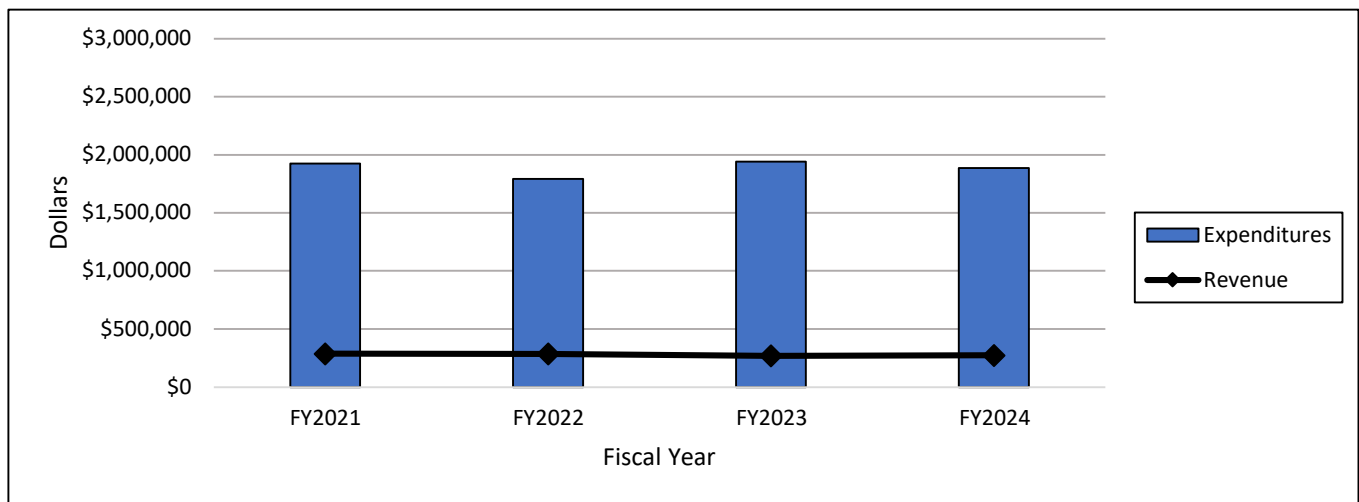
- This department is responsible for the collection and removal of Frederick County municipal solid waste from all County compactor and container sites
- This function is a contractual service provided to the County by an approved hauler and is extended to schools, parks, library, airport, and other 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
- 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
- Conduct public outreach and environmental education
- 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
- Coordinate with the regional planning district on solid waste planning and recycling reports



Refuse Collection

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$637,618	\$643,661	\$760,845	\$809,371	\$48,526	6.38%
Operating	899,135	1,009,798	1,171,091	1,056,532	-114,559	-9.78%
Capital/Leases	388,427	138,297	9,240	20,221	10,981	118.84%
Total	1,925,180	1,791,756	1,941,176	1,886,124	-55,052	-2.84%
Fees	285,645	285,911	269,096	273,200	4,104	1.53%
Local Tax Funding	\$1,639,535	\$1,505,845	\$1,672,080	\$1,612,924	-\$59,156	-3.54%
Full-Time Positions	3	3	3	3	0	0.00%



FY2024 Total Budget \$1,886,124

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Increase in part-time help for citizens convenience centers

Operating

- Decrease in budgeted waste hauling contract due to lower average monthly anticipated expenses

Capital/Leases

- New budgeted expenses for monthly lavatory rentals for site workers at convenience centers

Goals/Objectives

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collection costs.
- 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.
- Maintain glass recycling program and work to reduce associated hauling costs.
- 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, keeping pace with growth and traffic at the facility.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Refuse collected and hauled (tons)	23,322	30,300	24,743
Household material recycled (tons)	2,735	3,400	2,790
Recycling Rate	49%	56%	49%
Business, community, and other public outreach audience members	291	275	100



A County resident and her father take home lettuce plants and gardening information during April's Rain Barrel Sale

Mission

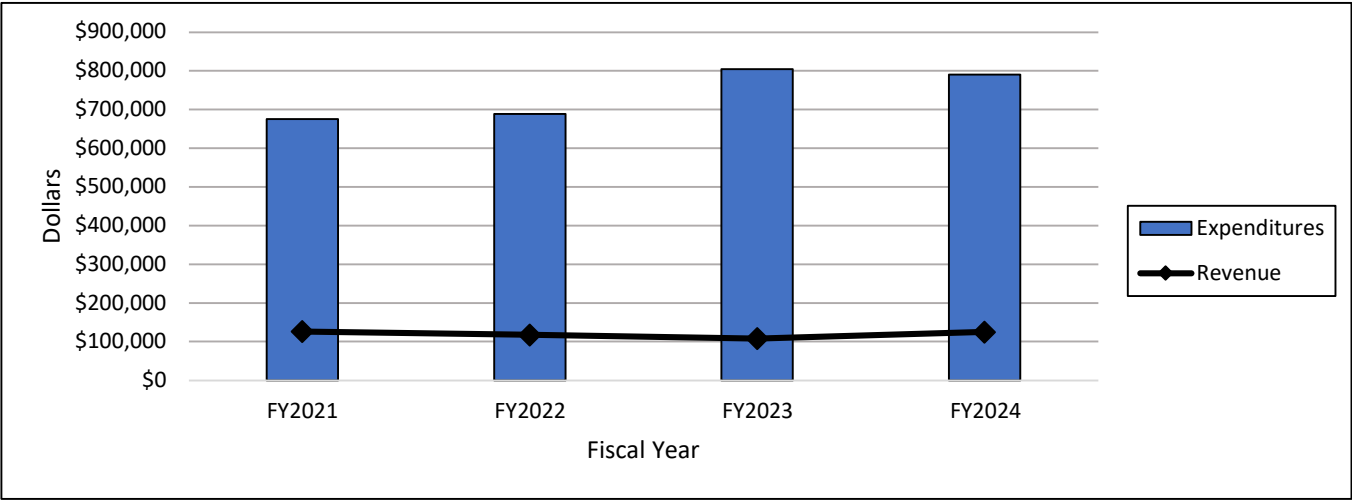
To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$675,127	\$688,329	\$803,832	\$789,852	-\$13,980	-1.74%
Total	675,127	688,329	803,832	789,852	-13,980	-1.74%
Fees	126,620	117,817	108,564	125,412	16,848	15.52%
Local Tax Funding	\$548,507	\$570,512	\$695,268	\$664,440	-\$30,828	-4.43%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$789,852

Operating

- Lower cost and revenue estimation for FY2024 based on trend analysis

Litter Control

Mission

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

Department Description

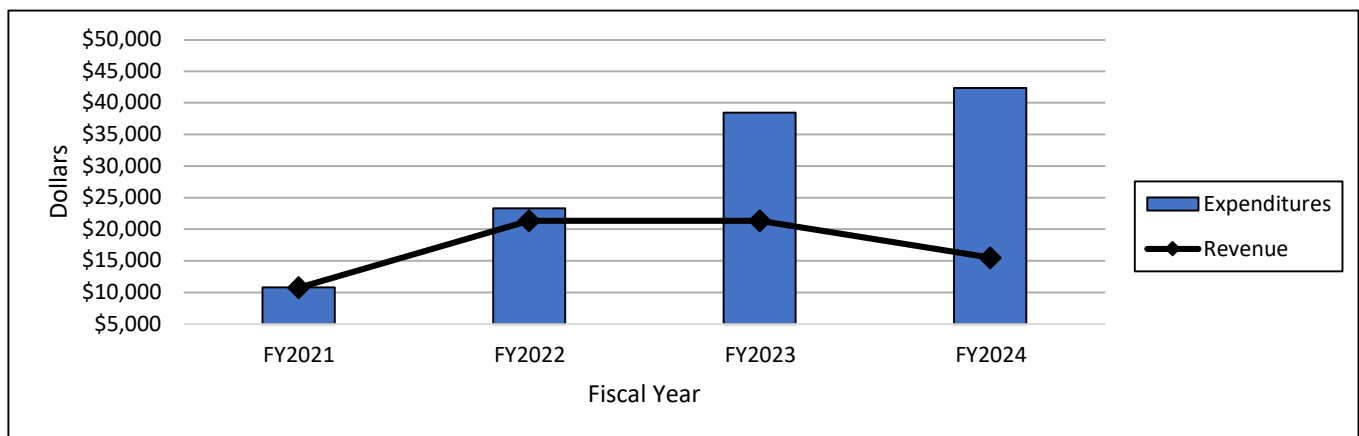
- This budget includes personnel costs associated with providing a part-time employee for the supervision of the County’s trustee litter crew and associated operating costs
- The Northwestern Regional Adult Detention Center provides labor at no charge through the Community Inmate Workforce Program. This partnership resulted in an in-kind contribution on behalf of the regional jail of \$49,000 during FY2021
- The crew collects litter from along the County’s roads with a focus on roads leading to the landfill
- Litter crew also participated in a grant project during 2022 highlighting cigarette butt litter prevention

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, including trash that is lost during transport to citizen’s convenience sites and the regional landfill.

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$6,201	\$17,287	\$25,691	\$28,849	\$3,158	12.29%
Operating	4,581	6,009	12,768	13,509	741	5.80%
Total	10,782	23,296	38,459	42,358	3,899	10.14%
State/Federal	10,782	21,374	21,374	15,500	-5,874	-57.48%
Local Tax Funding	\$0	\$1,922	\$17,085	\$26,858	\$9,773	57.20%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$42,358

Notable Changes

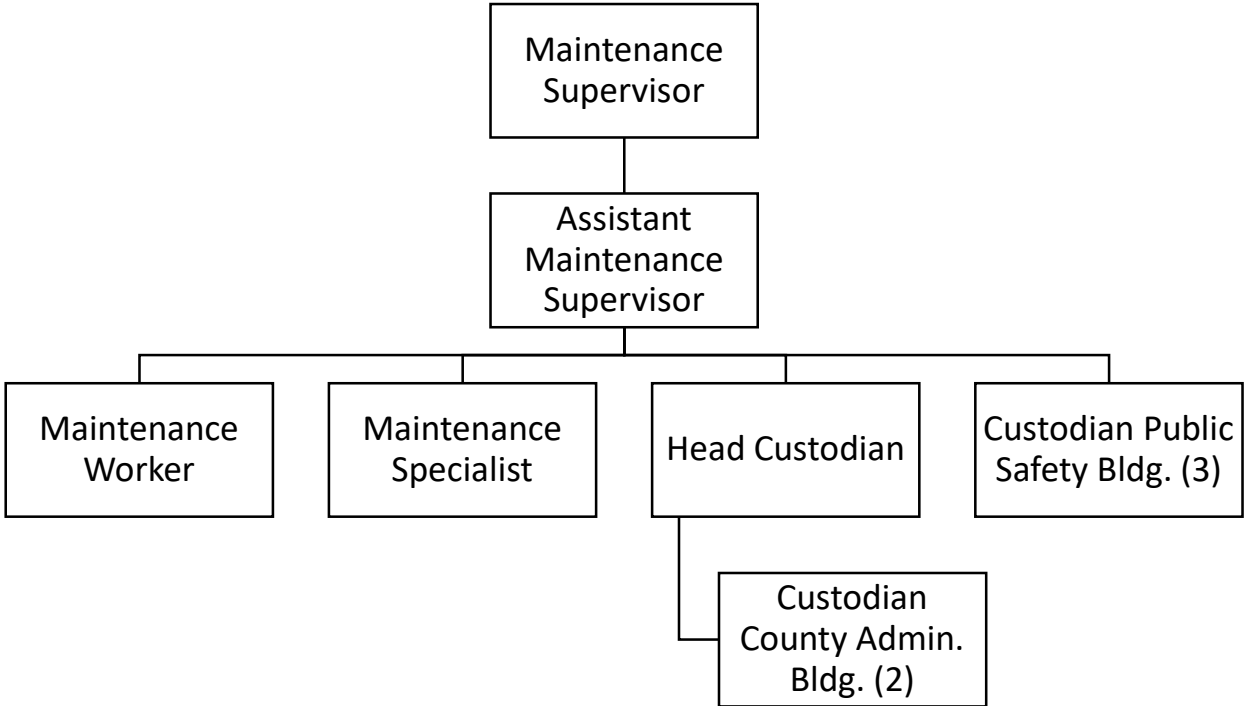
- Reduction in anticipated litter control grant from the DEQ

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.

Department Description

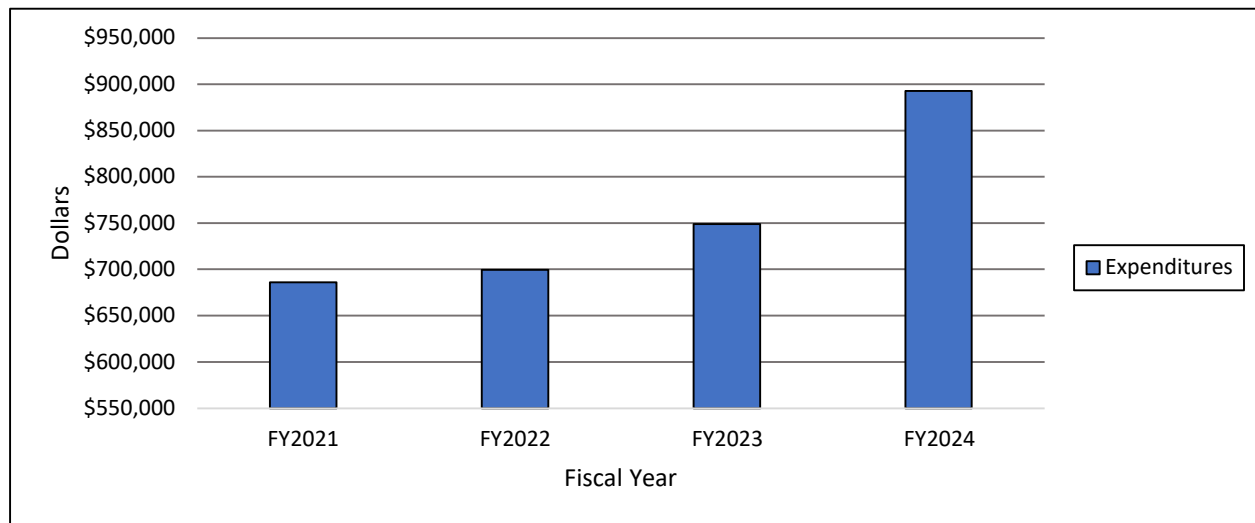
- This department is responsible for cleaning, repairing, and maintaining approximately 370,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots
- This budget provides for the administration, personnel, and supplies associated with the maintenance of the County Administration Building, the Frederick County Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Sunnyside Plaza, Smithfield Avenue, Old Aylor School, and the Frederick County Esther Boyd Animal Shelter
- This department is under the direction and supervision of the Deputy County Administrator



Maintenance

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$672,939	\$689,861	\$736,410	\$874,268	\$137,858	18.72%
Operating	13,012	9,436	12,400	18,350	5,950	47.98%
Local Tax Funding	\$685,951	\$699,297	\$748,810	\$892,618	\$143,808	19.20%
Full-Time Positions	10	10	10	11	1	10.00%



FY2024 Total Budget \$892,618

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- New Custodian position approved for FY2024

Operating

- Increase in budgeted expenses for vehicle repairs and maintenance and office supplies

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, Old Aylor School, and Frederick County Esther Boyd 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, the Public Safety Building, and Voter Registration located at Sunnyside Plaza.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Work Orders Processed – In-House	1,440	1,425	1,465
Square feet – facilities maintained	370,000	370,000	477,900

County Office Buildings

Mission

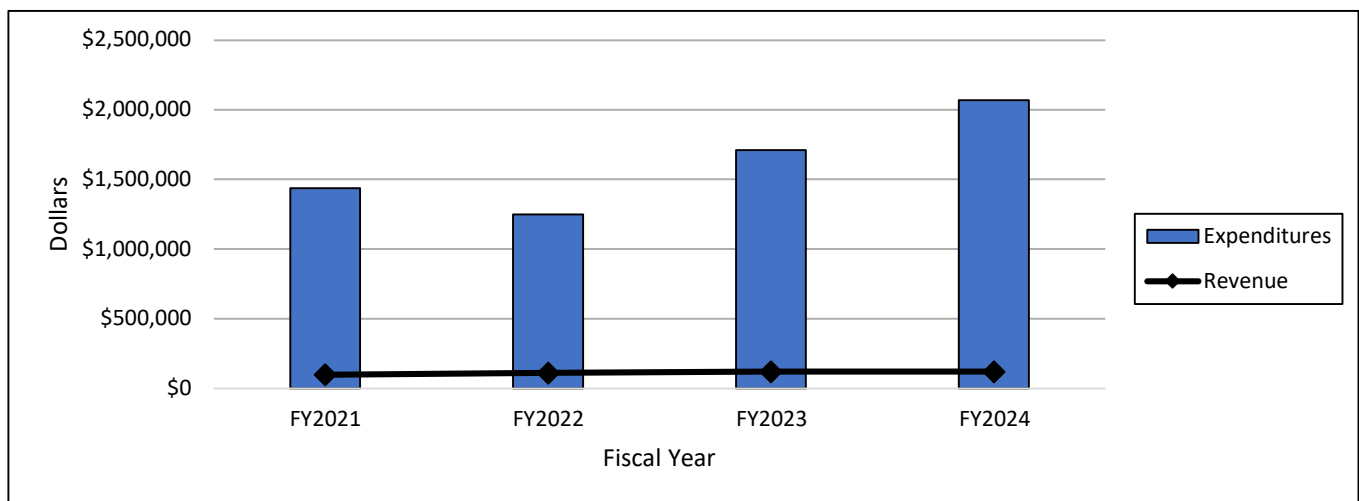
To ensure safe and clean buildings and grounds that provide an appealing physical appearance and a comfortable working environment.

Department Description

- 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, Sunnyside Plaza, and the Old Aylor School
- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$1,427,153	\$1,210,412	\$1,710,912	\$2,064,652	\$353,740	20.68%
Capital/Leases	10,505	38,567	0	2,840	2,840	100.00%
Total	1,437,658	1,248,979	1,710,912	2,067,492	356,580	20.84%
Fees	99,679	110,946	120,838	120,005	-833	-0.69%
Local Tax Funding	\$1,120,907	\$1,138,033	\$1,590,074	\$1,947,487	\$357,413	22.48%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$2,067,492

Operating

- Increases in budgeted expenses for repair and maintenance due to the addition of another property to maintain, Old Aylor Middle School, and increased cost of supplies

Operating

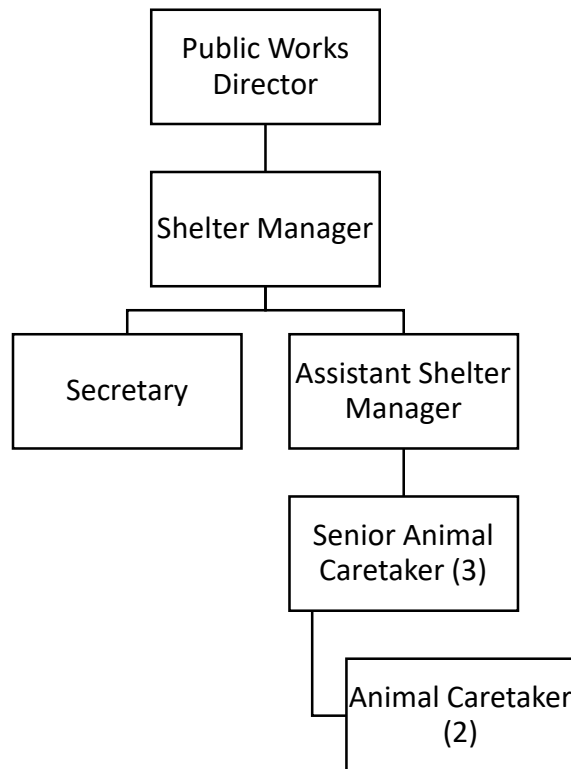
- Budgeted expenses added for equipment rentals for continued maintenance

Mission

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

Department Description

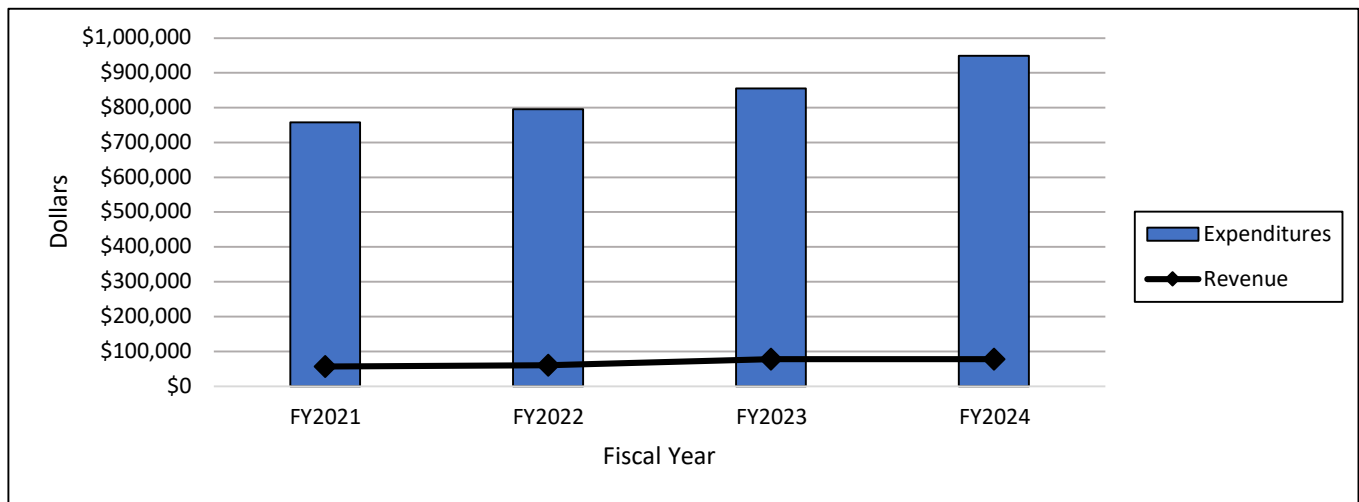
- Operates in accordance with Virginia state law and the Virginia Department of Agriculture
- Accepts approximately 600 dogs and 600 cats per year as well as other companion animals
- The shelter is cleaned and disinfected daily and is open six days a week
- Strives to return lost animals to their owners 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
- 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



Animal Shelter

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$574,456	\$633,803	\$668,261	\$728,123	\$59,862	8.96%
Operating	152,884	161,843	187,109	220,252	33,143	17.71%
Capital/Leases	30,619	0	0	0	0	0.00%
Total	757,959	795,646	855,370	948,375	93,005	10.87%
Fees	54,714	57,873	75,000	75,000	0	0.00%
State/Federal	2,116	2,548	2,445	2,925	480	19.63%
Local Tax Funding	\$701,129	\$735,225	\$777,925	\$870,450	\$92,525	11.89%
Full-Time Positions	8	8	8	8	0	0.00%



FY2024 Total Budget \$948,375

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

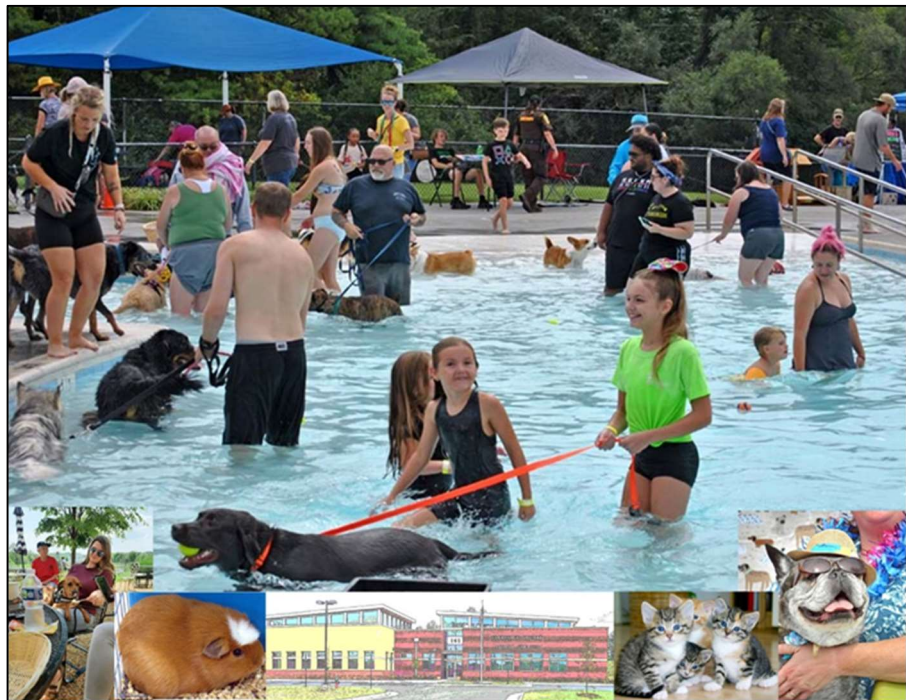
Operating

- Increases in budgeted expenses for building maintenance, other contractual services, and heating services

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	FY2022 Actual*	FY2023 Budget	FY2024 Plan
Number of dogs adopted or reclaimed	543	600	600
Adoption and reclamation rate for dogs	97.5%	90%	90%
Number of cats adopted or reclaimed	389	600	450
Adoption and reclamation rate for cats	80%	60%	70%
Number of rabies clinics held	2	2	2
Number of animals vaccinated at rabies clinics	231	250	250
Business, community and other public events attended	10	10	10



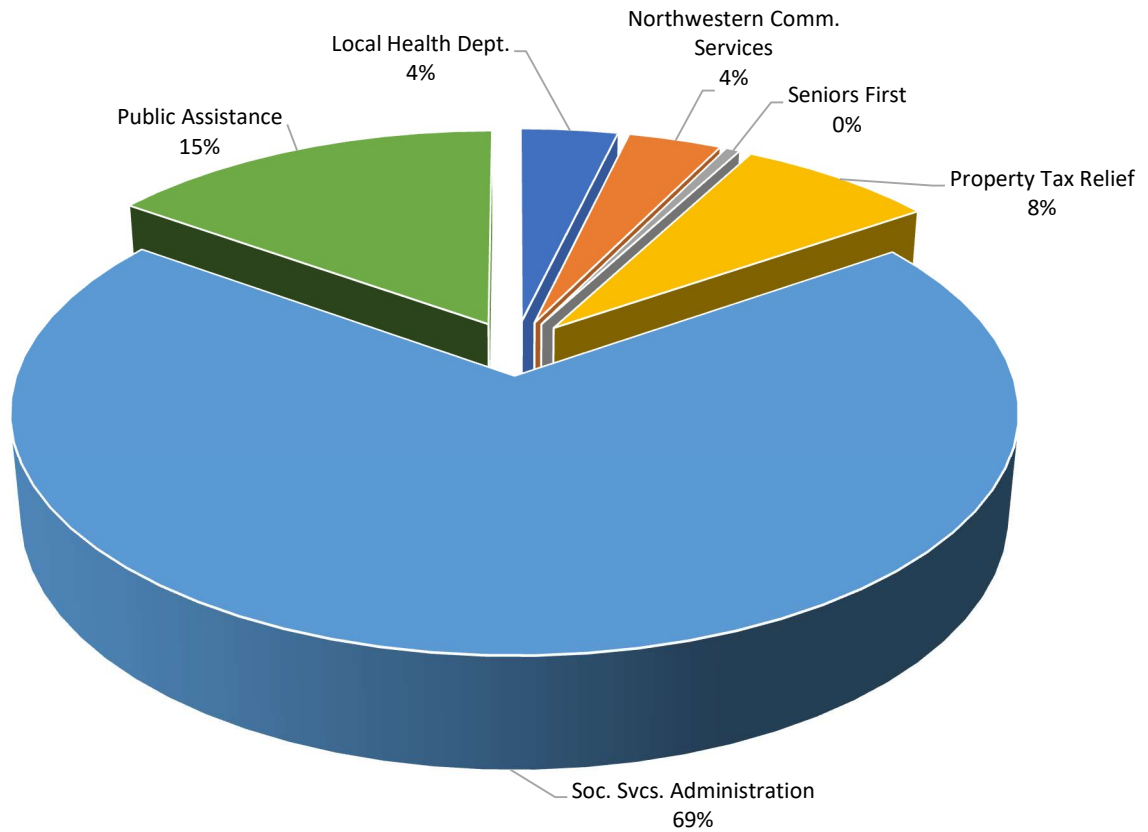
Pups and parents enjoying the day at the annual POOL PAWTY!
 Clearbrook Park Pool
 September 10, 2022

Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY 2023 to FY 2024 Amount	%
Local Health Department	\$436,439	\$453,676	\$476,359	\$22,683	5.00%
Northwestern Comm. Services	416,507	437,332	459,198	21,866	5.00%
Seniors First	63,000	63,000	69,300	6,300	10.00%
Property Tax Relief	928,009	950,000	975,000	25,000	2.63%
Social Services Administration	7,059,008	8,222,936	8,933,223	710,287	8.64%
Public Assistance	1,659,812	2,357,382	1,946,047	-411,335	-17.45%
TOTAL EXPENDITURES	\$10,562,775	\$12,484,326	\$12,859,127	\$374,801	3.00%

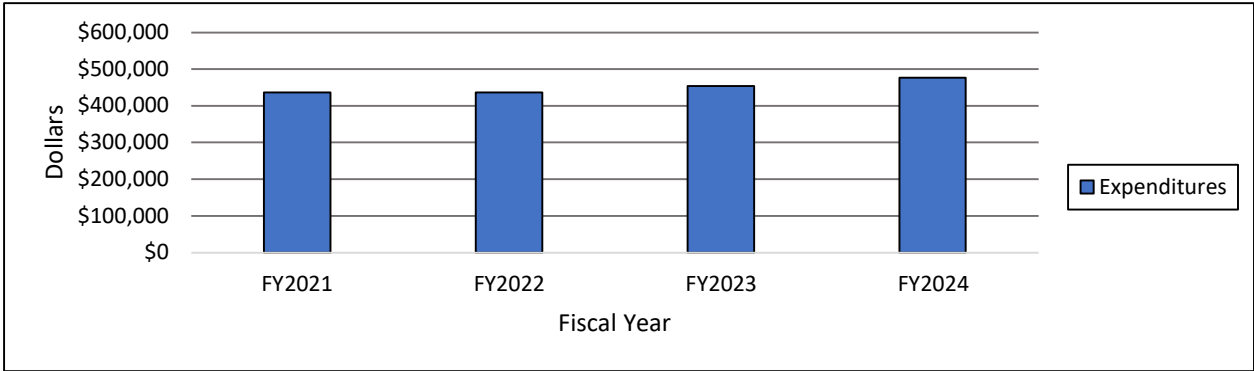
Mission
 To protect the health and promote the well-being of all people in Virginia through service, equity, and making data-informed decisions.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$436,439	\$436,439	\$453,676	\$476,359	\$22,683	5.00%
Local Tax Funding	\$436,439	\$436,439	\$453,676	\$476,359	\$22,683	5.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$476,359

Operating

- Increase of five percent in County contribution for FY2024

Northwestern Community Services

Mission

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

Department Description

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

For Adults:

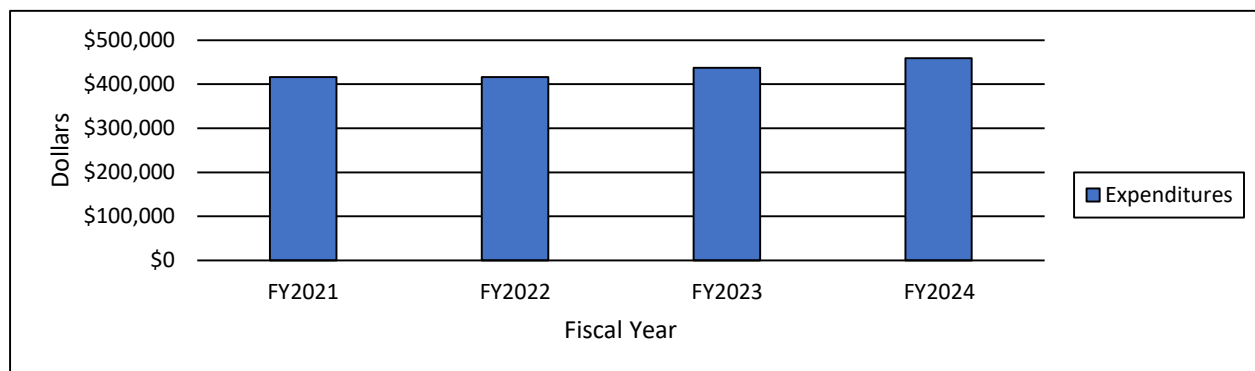
- Intensive substance abuse outpatient services; collaborative programming with drug courts; mental health support services; case management services for mental health, substance abuse, intellectual disabilities; psychiatric and nursing services; crisis services; crisis intervention training; medication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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$416,507	\$416,507	\$437,332	\$459,198	21,866\$	5.00%
Local Tax Funding	\$416,507	\$416,507	\$437,332	\$459,198	21,866\$	5.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$459,198

Operating

- Increase of five percent in County contribution for FY2024

Mission

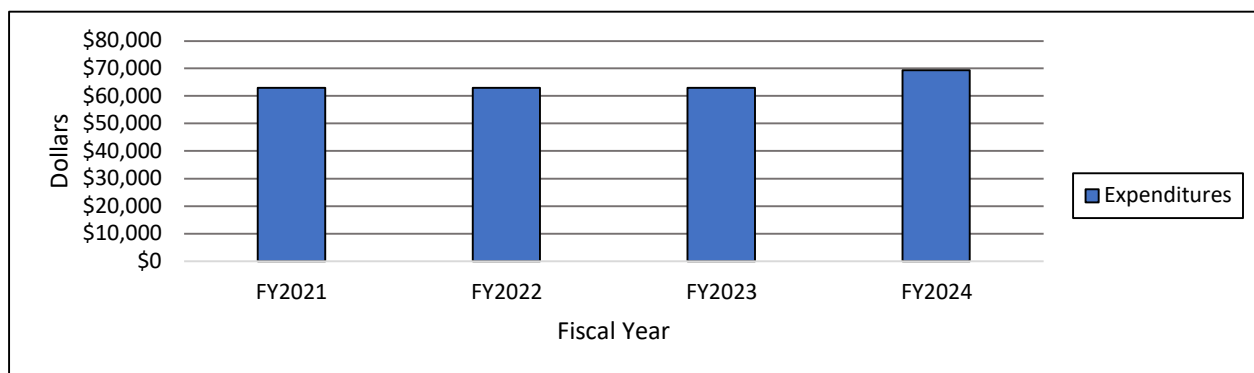
To provide and coordinate programs and services that promote the independence, dignity, health, and wellbeing of seniors. Seniors First provides service to the community for persons age 60 and older as well as disabled adults with an emphasis on low income, frail and minority older adults.

Department Description

- This function consists of the County contribution to Seniors First
- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$63,000	\$63,000	\$63,000	\$69,300	\$6,300	10.00%
Local Tax Funding	\$63,000	\$63,000	\$63,000	\$69,300	\$6,300	10.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$69,300

Operating

- Increase of ten percent in County contribution for FY2024

Property Tax Relief for Elderly/Handicapped/Veterans

Mission

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

Department Description

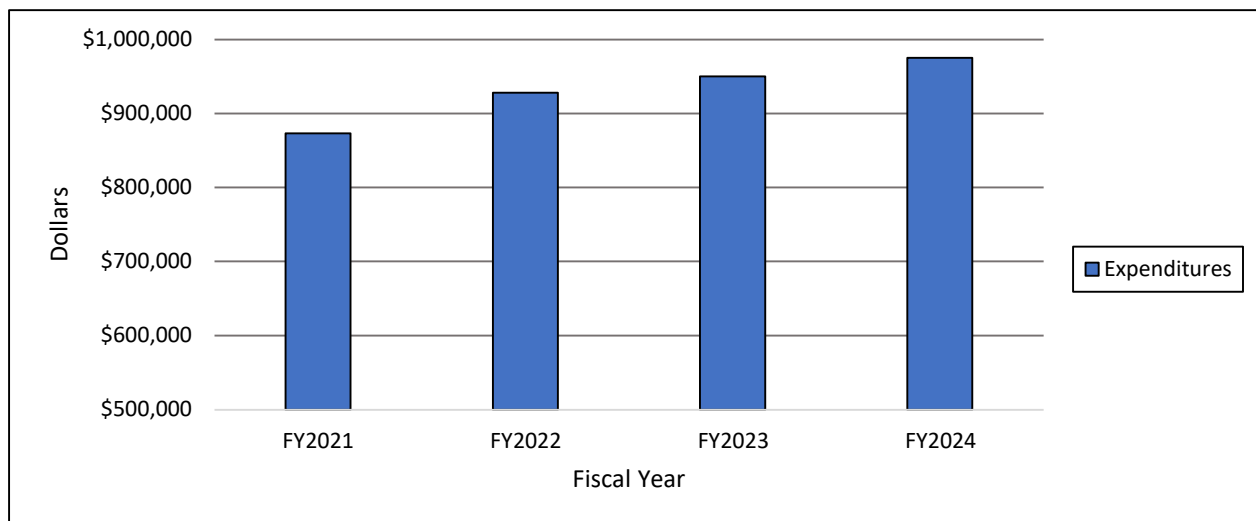
- This activity represents revenue foregone as a result of the property tax relief for the elderly, handicapped, and totally disabled veterans, whose disability is fully service connected

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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$873,071	\$928,009	\$950,000	\$975,000	\$25,000	2.63%
Local Tax Funding	\$873,071	\$928,009	\$950,000	\$975,000	\$25,000	2.63%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$975,000

Operating

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

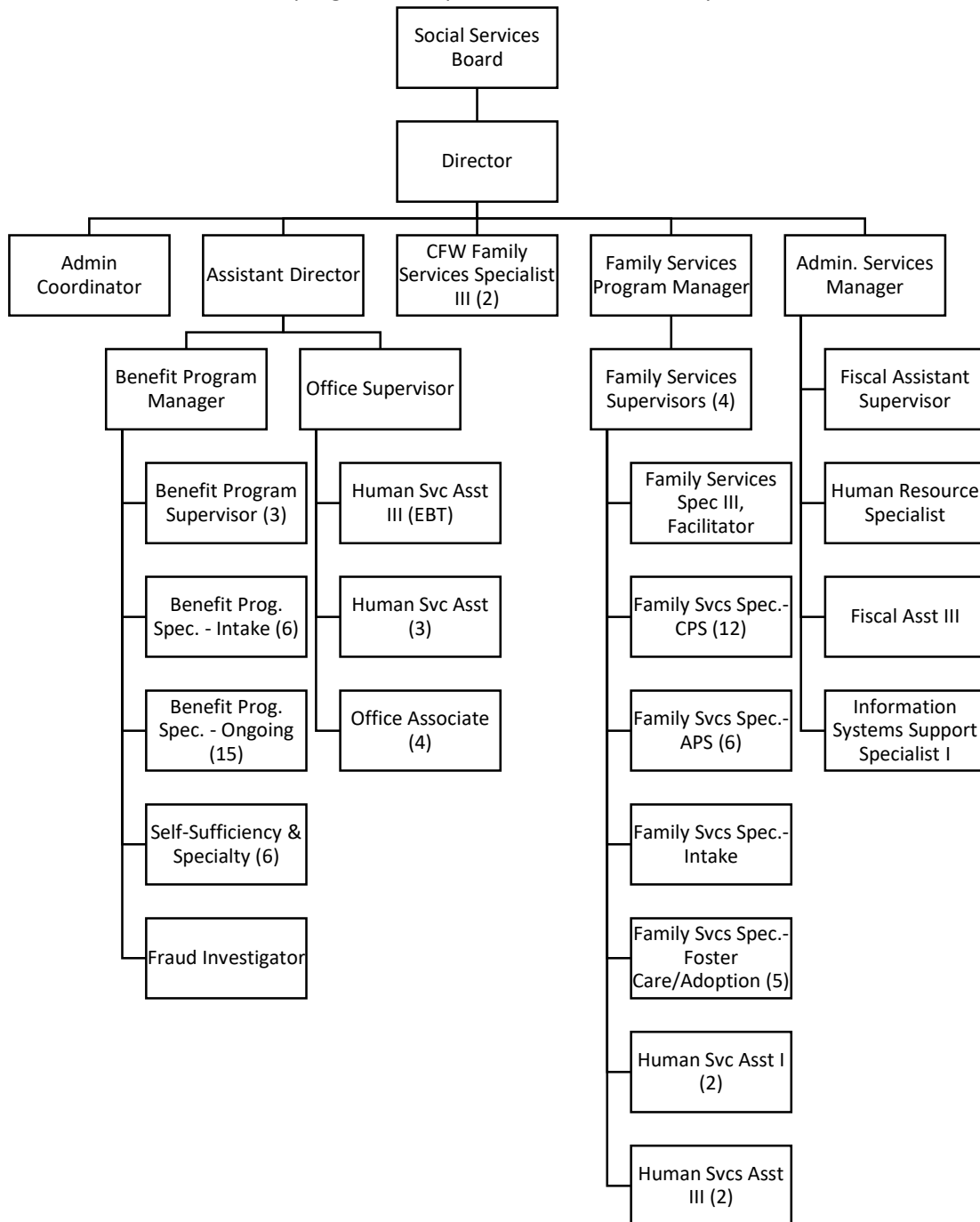
Social Services Administration

Mission

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

Department Description

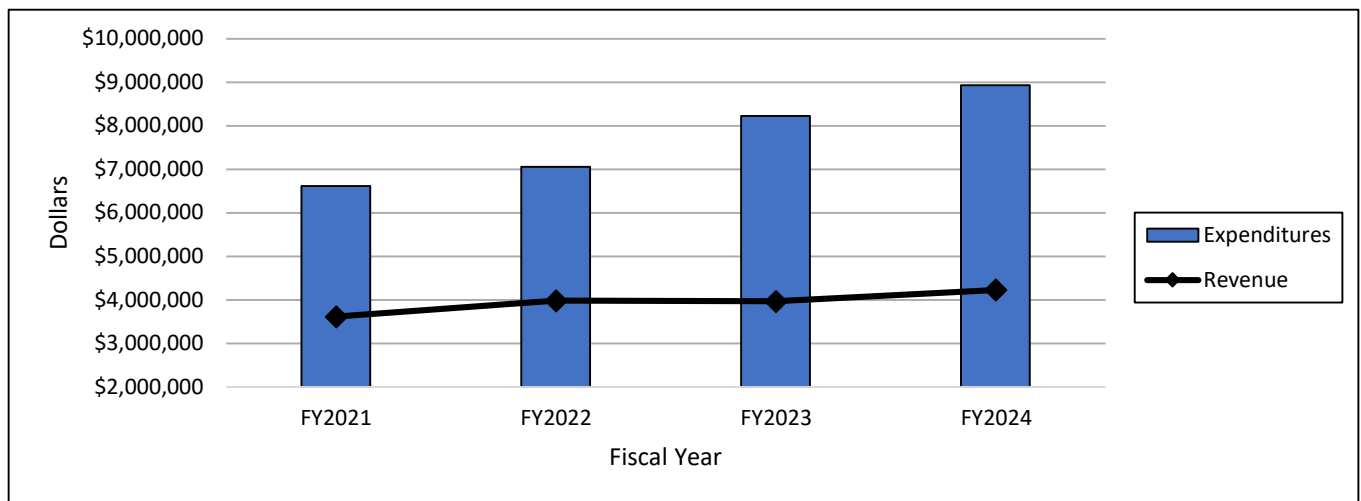
- Provide case management and financial assistance to support and empower individuals and families. We work collaboratively with other community agencies to identify, link, or provide services and serve as advocates for vulnerable adults, children, and families
- This function covers the personnel costs,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



Social Services Administration

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$6,031,816	\$6,402,140	\$7,356,336	\$8,092,323	\$735,987	10.00%
Operating	395,698	392,902	608,200	582,500	-25,700	-4.23%
Capital	191,288	263,966	258,400	258,400	0	0.00%
Total	6,618,802	7,059,008	8,222,936	8,933,223	710,287	8.64%
State/Federal	3,620,834	3,984,110	3,970,580	4,234,492	263,912	6.65%
Local Tax Funding	\$2,997,968	\$3,074,898	\$4,252,356	\$4,698,731	\$446,375	10.50%
Full-Time Positions	82	84	85	87	2	2.35%



FY2024 Total Budget \$8,933,223

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Two new Family Services Specialist positions approved for FY2024

Operating

- Increase in contract services – legal due to new vendor after retirement of vendor of 30+ years as well as increase in legal expense costs
- Increase in contract services – non-legal due to increase in cost of background checks
- Increase in vehicle repairs due to age of fleet and increased repair costs
- Increase in telecommunications due to added data services for iPads to assist service workers in field work

Goals/Objectives

- Continue partnership with the Virginia Department of Social Services to address the critical issue of hard-to-place youth in the foster care system to prevent children from having to spend the night in the local agency or a hotel because of lack of placement options.
- Align agency Mission/Vision/Values with onboarding process to improve the overall experience of working with FCDSS in order to reduce turnover and improve staff morale.
- Research and begin a wellness program for staff to include mental health awareness and self-care strategies and training.
- Continue to assess and advocate for additional positions that will best position the agency to meet the needs of the growing population in Frederick County.

Service Levels

- Despite multiple vacancies and workforce challenges, staff continued ensuring the safety and well-being of our most vulnerable children and adults.
- Hired and trained an entirely new CFW team who are responsible for the recruitment and retention of foster care families.
- The eligibility team continued to adjust 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 agency continues to remain committed to development of its leadership and provided one-on-one mentorship and additional team workshops. Several supervisors continue to participate in a one-year training program specifically for Human Services Managers.
- The Administrative Services Manager completed the Local Government Management Certificate program which took two years to complete (Four full semester college courses).
- Executive leadership continues to actively participate on League committees and workgroups to advocate for pressing issues that impact local agencies statewide such as the need to enhance training, improve reports that are generated by VDSS and other issues that have significant fiscal impacts to the local agencies.

Mission

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

Department Description

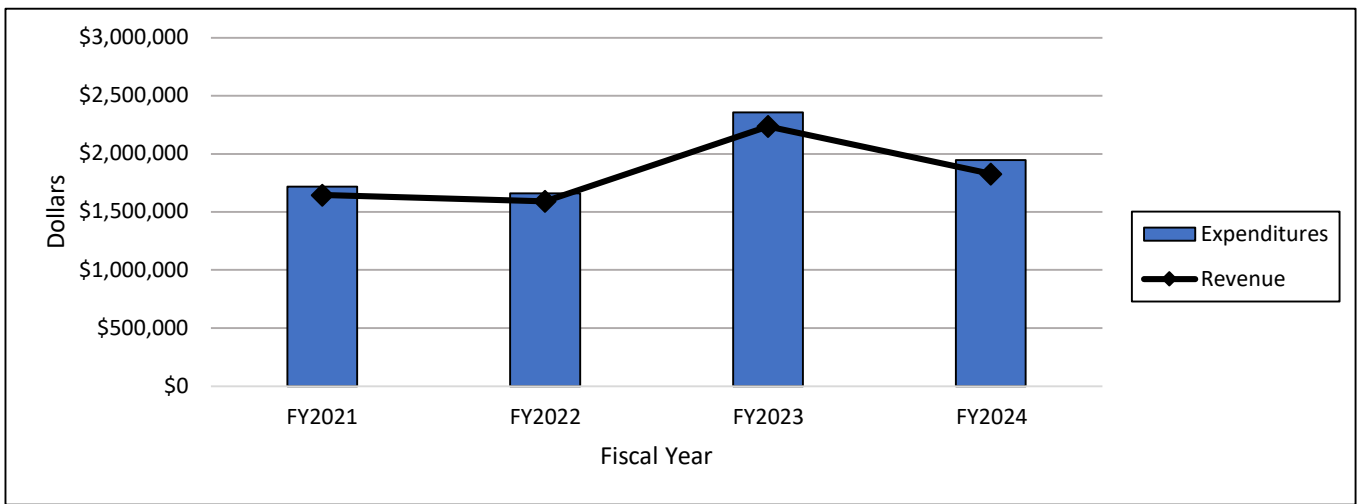
Public Assistance administers the following programs:

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

Public Assistance

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$1,717,230	\$1,659,812	\$2,357,382	\$1,946,047	-\$411,335	-17.45%
Total	1,717,230	1,659,812	2,357,382	1,946,047	-411,335	-17.45%
State/Federal	1,646,138	1,593,194	2,238,340	1,829,028	-409,312	-18.29%
Local Tax Funding	\$71,092	\$66,618	\$119,042	\$117,019	-\$2,023	-1.70%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$1,946,047

Notable Changes

Operating

- Decrease in budgeted funds for mandated programs

Goals/Objectives

- It is expected that the Federal Public Health Emergency (PHE) will end in April 2023 which will mean all existing Medicaid cases will need to be re-assessed for eligibility. No Medicaid cases have been reviewed since March 2020 so there is a significant backlog that will need to be addressed. The unwinding process will begin in 2023 with the expectation that cases will be brought current within twelve months. A strategy is being developed to ensure that Frederick County will remain in compliance with Federal/State regulations.
- Strengthen the VIEW and SNAP Education Training (SNAP E&T) programs by partnering with the Community Workforce Development Center as the program will need to rebuild because of the COVID-19 pandemic that hampered clients abilities to obtain and retain meaningful employment. The VIEW program will become mandatory for all TANF recipients beginning in January 2023 – it has not been mandatory since March 2020. The agency just began offering the voluntary SNAP E&T program beginning in April 2022, so it is a new program that needs to be further developed.
- Foster Care will work to increase kinship placements and to improve the engagement with parents, families, and workers during visitations with the children.
- The CPS team will continue effective engagement with families to aide in the reduction of repeated maltreatment and prolonged safety for children.
- Work with CFW (Foster Care recruitment team) to focus on a targeted recruitment program for hard-to-place youth.
- The goal for all units at FCDSS is to focus on staff retention and ensure all staff are adequately trained to provide services and benefits that are needed.
- All APS workers will complete the Adult Protective Services Workforce Innovations Core Competency Training and the Introduction to Inductive Interviewing Training offered through Justice Clearinghouse.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of full-time new hires	39	31	20
# of promotions/demotions	10	11	20
# of employment separations	32	30	20
# of children served in foster care during the fiscal year	59	45	65
% of children discharged to permanency during the fiscal year	77%	85%	80%
# of VIEW clients served	18	75	65
# of valid complaints of child abuse/neglect received	587	630	612
% valid CPS reports responded within priority response time	85.8%	90%	90%
# of children receiving on-going child protective services	102	125	125
% of children who were diverted from foster care	94%	98%	95%
# of complaints of adult abuse/neglect/exploitation received	478	535	535
# of SNAP applications	2,374	2,500	2,500
% timeliness of SNAP application processing	98.3%	99%	99%
# of TANF applications	397	400	400
% timeliness of TANF application processing	99.1%	99%	99%
# of Medicaid applications	2,614	3,500	3,000
Average ongoing caseload per worker	832	680	700

Community College



Laurel Ridge Community College
Middletown, Virginia
Founded 1970

Mission

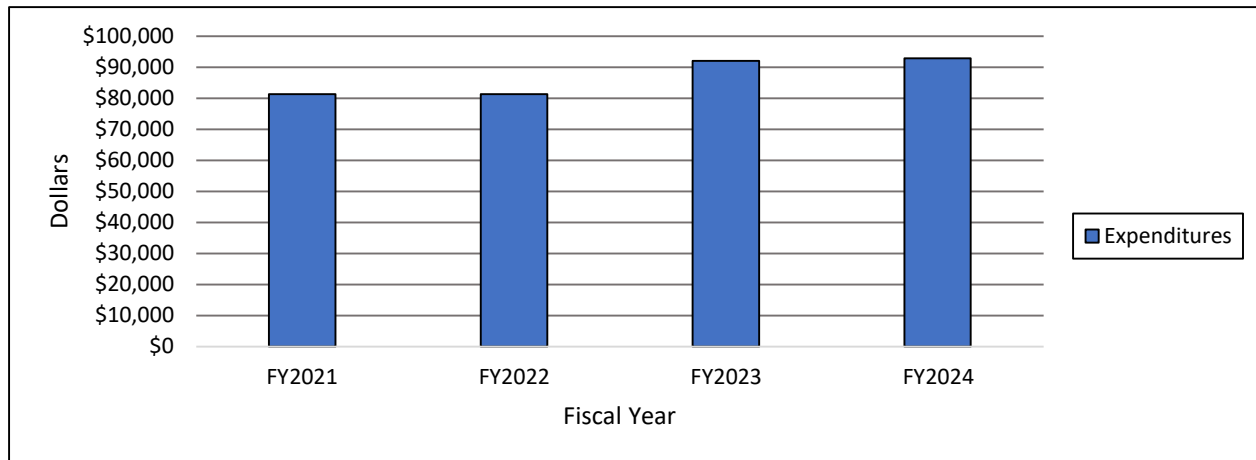
Laurel Ridge Community College provides a positive, caring, and dynamic learning environment that inspires student success, values diversity, and promotes community vitality.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$81,308	\$81,308	\$92,045	\$92,927	\$882	0.95%
Local Tax Funding	\$81,308	\$81,308	\$92,045	\$92,927	\$882	0.95%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$92,927 (tentative)

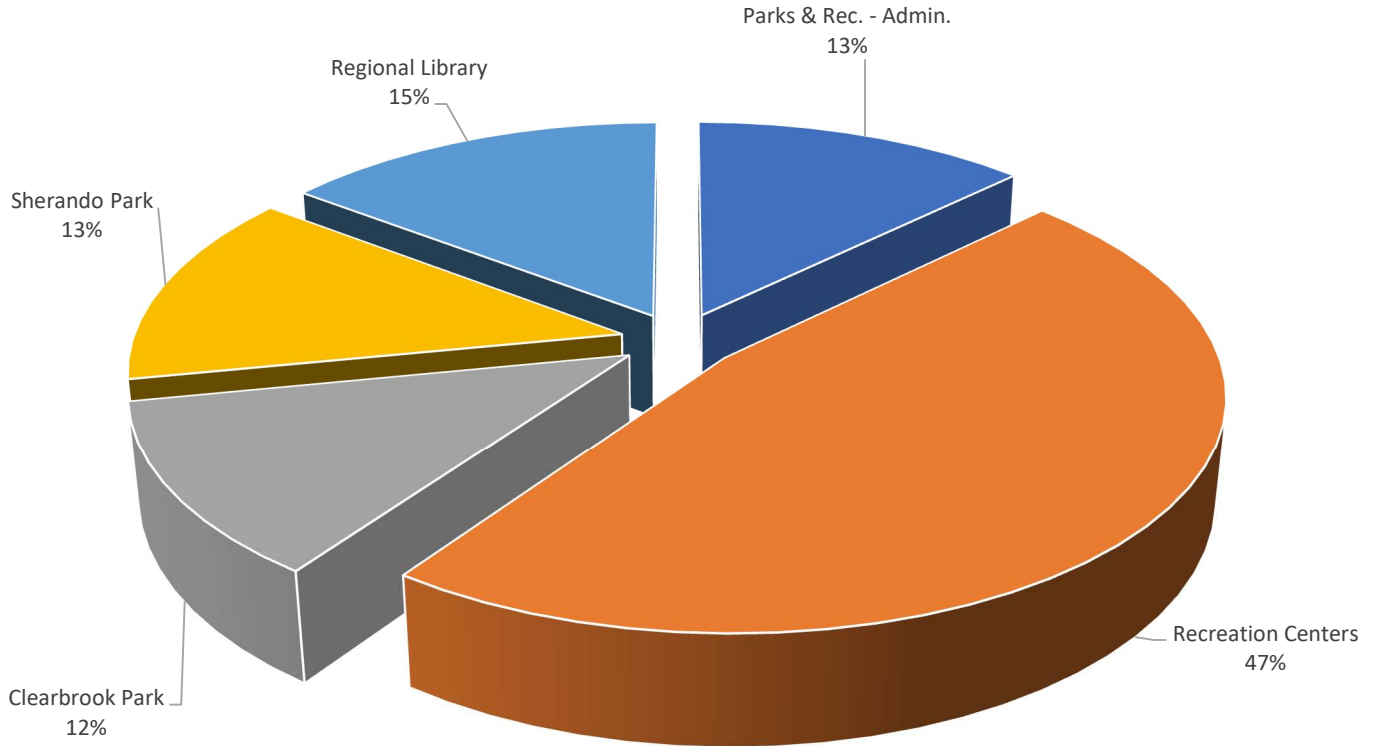
- At time of print, the allocation of funds had not been approved by the Board of Supervisors awaiting further information on funding details. A vote on the amount to be allocated will occur after July 1.

Parks, Recreation & Cultural



Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY 2023 to FY 2024	
				Amount	%
Parks & Rec. - Administration	\$1,327,346	\$1,934,250	\$1,276,729	-\$657,521	-34.00%
Recreation Centers	2,527,722	3,795,000	4,698,519	903,519	23.80%
Clearbrook Park	913,508	1,047,015	1,207,248	160,233	15.30%
Sherando Park	887,973	1,085,968	1,341,077	255,109	23.49%
Regional Library	1,250,465	1,325,000	1,466,000	141,000	10.64%
TOTAL EXPENDITURES	\$6,907,014	\$9,187,233	\$9,989,573	\$802,340	8.73%

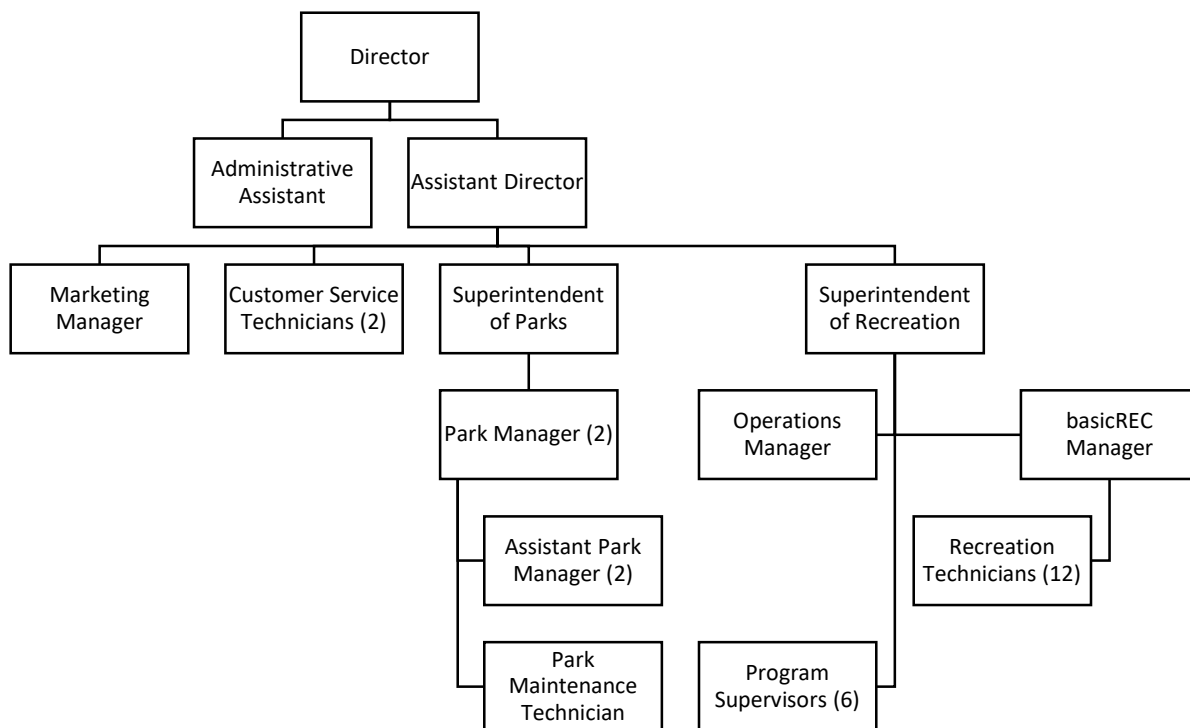
Parks and Recreation - Administration

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.

Department Description

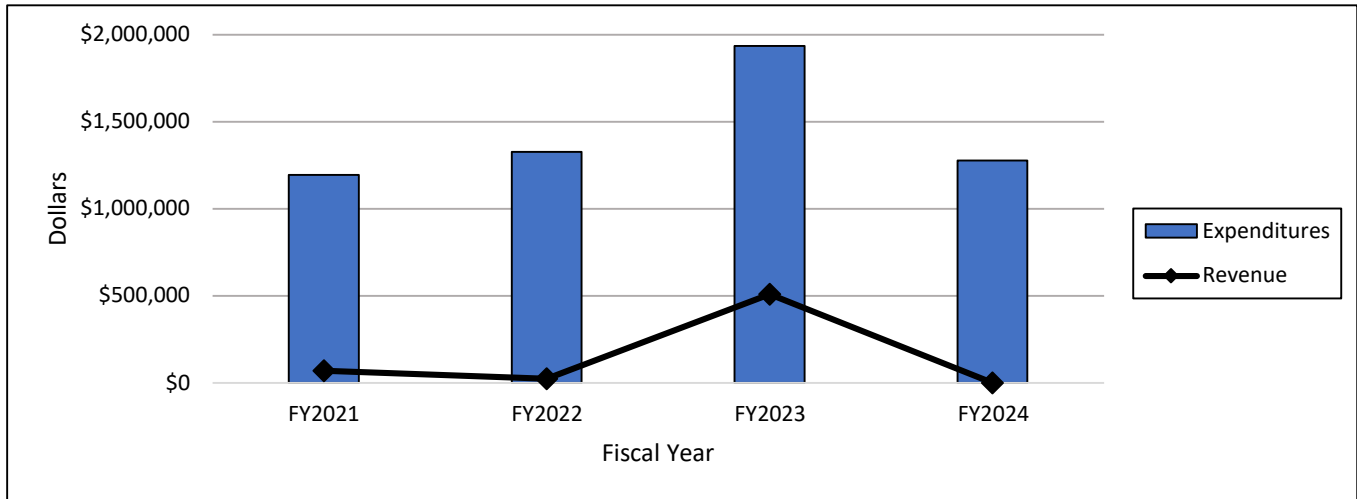
- The administrative portion of the Parks and Recreation budget provides for the leadership for 43 full-time and over 200 part-time employees which includes all trainings and staff certifications
- This division also provides direction for over 300 volunteers annually
- The administrative division oversees 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



Parks and Recreation - Administration

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,012,036	\$1,037,037	\$1,085,691	\$941,448	-\$144,243	-13.29%
Operating	178,598	283,765	334,643	330,280	-4,363	-1.30%
Capital	4,605	6,544	513,916	5,001	-508,915	-99.03%
Total	1,195,239	1,327,346	1,934,250	1,276,729	-657,521	-34.00%
State/Federal	69,352	23,900	508,915	0	-508,915	-100.00%
Proffers	20,000	0	0	0	0	0.00%
Local Tax Funding	\$1,105,887	\$1,303,446	\$1,425,335	\$1,276,729	-\$148,606	-10.43%
Full-Time Positions	11	11	11	9	-2	-18.18%



FY2024 Total Budget \$1,276,729

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Reclassification of two positions – one moved to Recreation Centers budget and one moved to Sherando Park budget

Capital

- No budgeted revenues or expenses for Abrams Creek Greenway project

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
# transactions using P-Card	2,225	2,300	2,380
Site Plan reviews by staff	16	18	14
Parks & Rec policy revisions	3	5	4
Donations received in \$	\$32,735	\$57,100	\$89,895
Number of volunteers	475	400	500
Miles of shared use trails	8.5	9.5	10.5
Miles of mountain bike trails	5.0	5.0	5.5

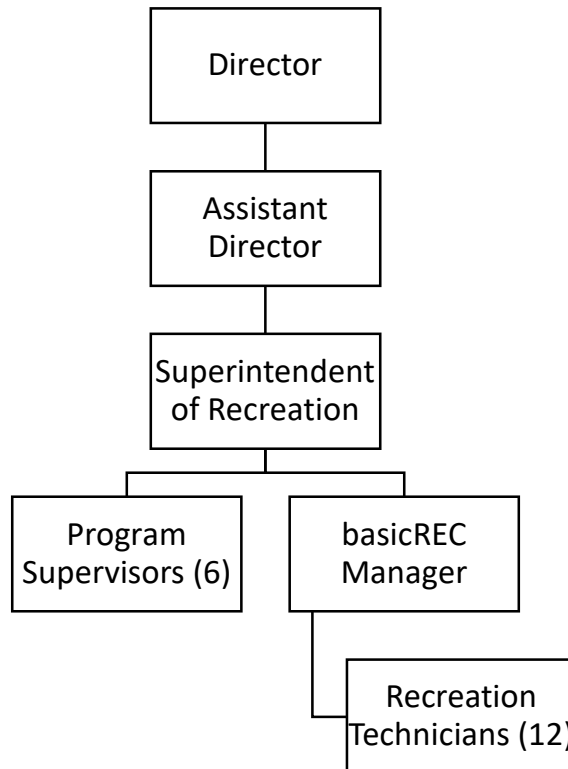


Mission

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.

Department Description

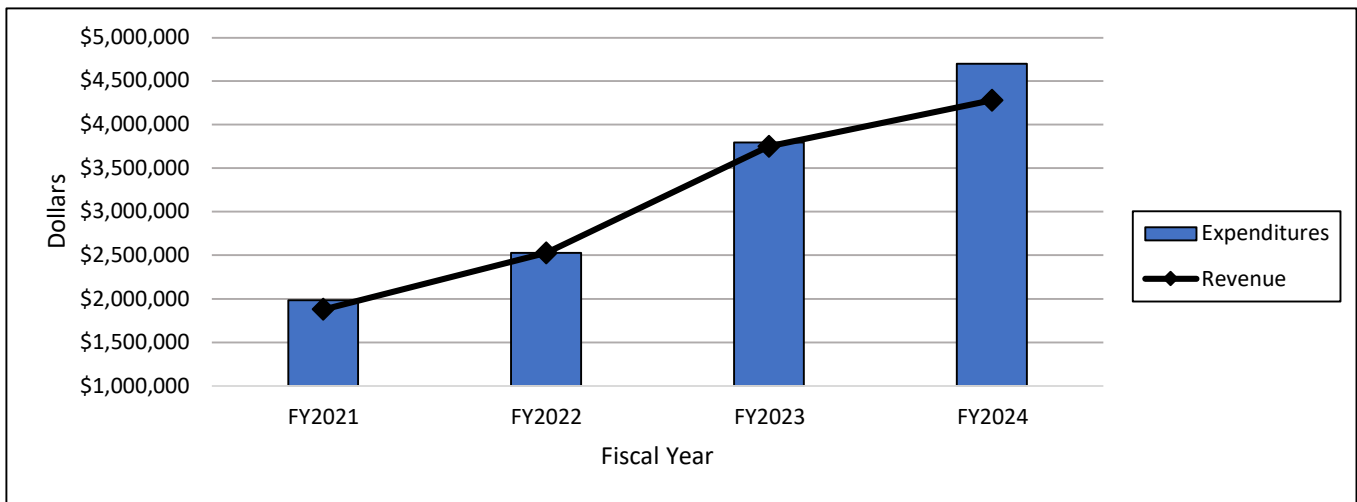
- This budget accounts for the operation of the Recreation Division which provides the before and after school recreation program at all twelve Frederick County elementary schools
- Provides the organization and oversight for multiple youth and adult sport leagues, the Youth Triathlon, Thanksgiving 5K,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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,676,797	\$1,964,116	\$2,949,824	\$3,711,821	\$761,997	25.83%
Operating	308,353	563,606	845,176	986,698	141,522	16.74%
Capital	0	0	0	0	0	0.00%
Total	1,985,150	2,527,722	3,795,000	4,698,519	903,519	23.81%
Fees	1,879,723	2,527,722	3,751,360	4,281,315	529,955	14.13%
Local Tax Funding	\$105,427	\$0	\$43,640	\$417,204	\$373,564	856.01%
Full-Time Positions	18	18	18	19	1	5.55%



FY2024 Total Budget \$4,698,519

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Increase in part-time help
- Transfer of one position from Parks Administration budget

Operating

- Increases in budgeted expenses for contractual services and rentals, trips and excursions, recreational supplies, food supplies, and uniforms

Recreation Centers

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of programs offered	165	175	198
# of program participants	78,000	79,500	81,212
Average daily attendance at basicREC	744	750	750
Average daily attendance at Camp basicREC	390	400	450
# of large special events	12	15	22
# of Special Olympics registrations	0	0	75
# of e-mail blast contacts	15,000	15,000	15,500
# of Facebook fans	15,996	17,000	18,000
Winter Wonderland attendance	35,738	37,000	38,200



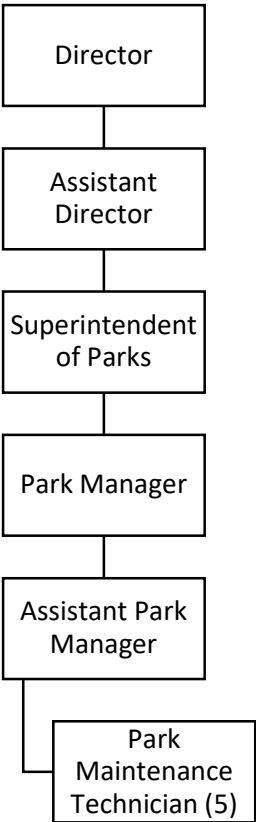
Winter Wonderland light show

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.

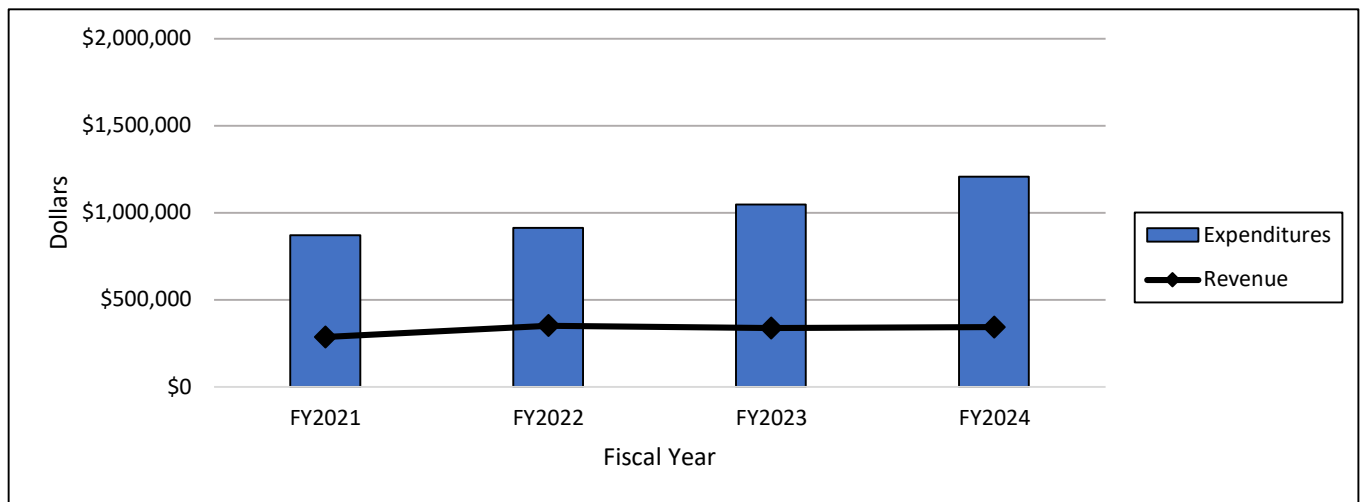
Department Description

- 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, Frederick County Support Facility West, 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 and nine shelters available for rent and resident use
- Maintain the three court Pickleball Complex
- Maintain the sand volleyball complex year-round
- Inspect and maintain the outdoor exercise equipment



Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$529,514	\$562,006	\$660,016	\$721,676	\$61,660	9.34%
Operating	280,394	275,860	334,699	430,511	95,812	28.63%
Capital	61,311	75,642	52,300	55,061	2,761	5.28%
Total	871,219	913,508	1,047,015	1,207,248	160,233	15.30%
Fees	249,571	257,072	337,773	343,079	5,306	1.57%
Proffers	37,341	95,000	0	0	0	0.00%
Local Tax Funding	\$584,307	\$561,436	\$709,242	\$864,169	\$154,927	21.84%
Full-Time Positions	7	7	7	7	0	0.00%



FY2024 Total Budget \$1,207,248

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

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

Goals/Objectives

- Upgrade the Winter Wonderland light show.
- Re-shingle the roof on the Antique Car and Lions Club shelters.
- Proceed with Park Maintenance Technicians obtaining Commercial Pesticide licenses for FCPS field maintenance.
- Work towards installation of the Abrams Creek Trail Phase I

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of acres maintained	224.4	224.4	224.4
# of locations maintained	22	22	22
# of playgrounds maintained	6	6	7
# of athletic field preparations	490	575	600



New Pickleball Courts at Clearbrook Park



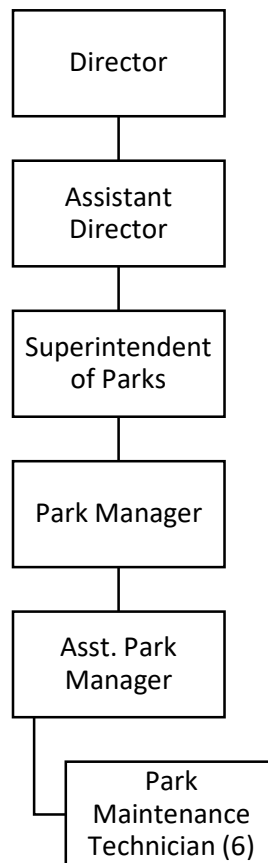
Newly installed path at Clearbrook Park

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.

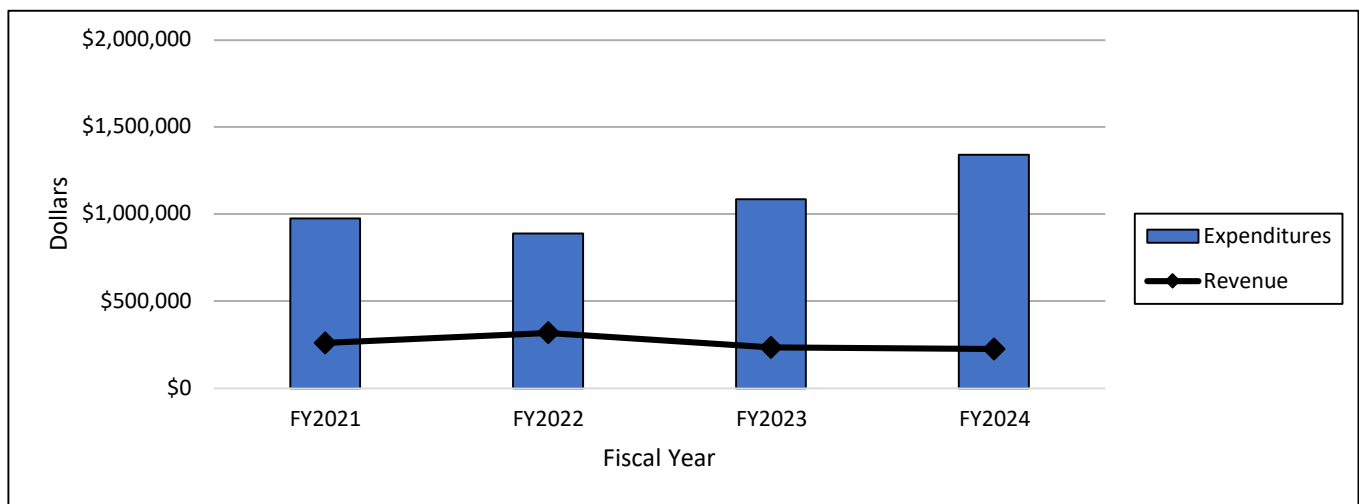
Department Description

- 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 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 and provide seven shelters for rent and resident use
- Provide mountain bike trails and bike park amenities for park patrons
- Provide multiple trails, disc golf, and support facilities to park patrons



Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$521,973	\$565,752	\$659,173	\$776,251	\$117,078	17.76%
Operating	262,601	285,413	384,195	526,738	142,543	37.10%
Capital	189,851	36,808	42,600	38,088	-4,512	-10.59%
Total	974,425	887,973	1,085,968	1,341,077	255,109	23.49%
Fees	194,095	213,302	233,691	225,492	-8,199	-3.51%
Proffers	65,807	105,000	0	0	0	0.00%
Local Tax Funding	\$714,523	\$569,671	\$852,277	\$1,115,585	\$263,308	30.89%
Full-Time Positions	6	6	7	8	1	14.29%



FY2024 Total Budget \$1,341,077

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- Transfer of one position from Parks Administration budget

Operating

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

Goals/Objectives

- Conduct improvements to the disc golf course.
- Continue development of Sherando Park mountain bike trails.
- Convert open space along Warrior Drive to usable athletic field space.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of acres maintained	513.6	513.6	513.6
# of locations maintained	17	17	17
# of playgrounds maintained	4	4	6
# of athletic field preparations	625	675	700



**Soccer Field Renovation:
Converting to Bermuda Sod**



**Playground: Northwest Sherando
Warrior Drive Entrance**



Mission

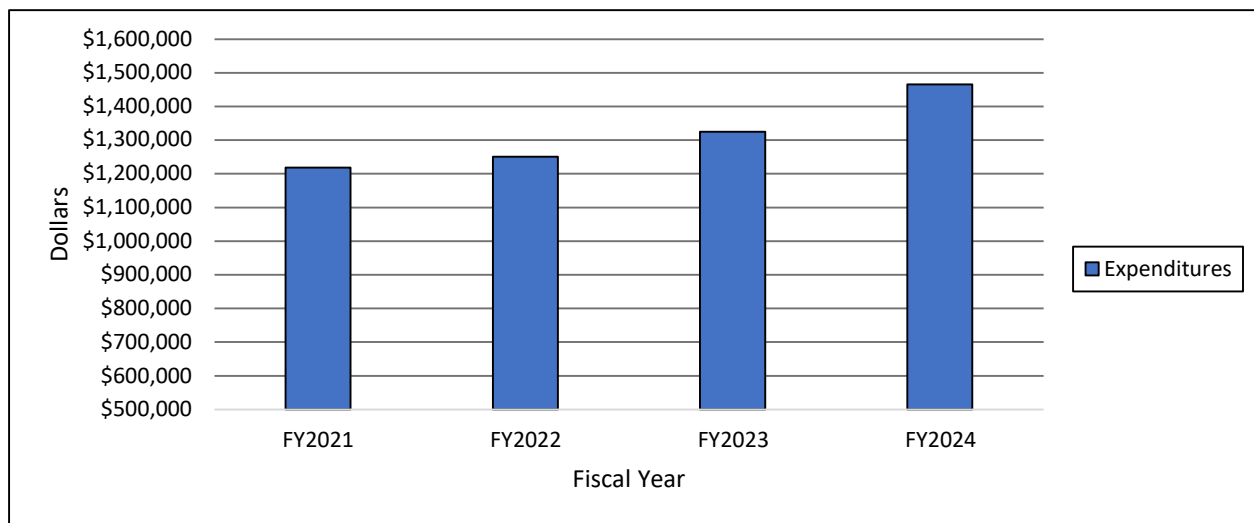
Handley Regional Library system provides outstanding information, resources, programs, and services to enrich our diverse community.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$1,218,200	\$1,250,465	\$1,325,000	\$1,466,000	\$141,000	10.64%
Local Tax Funding	\$1,218,200	\$1,250,465	\$1,325,000	\$1,466,000	\$141,000	10.64%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$1,466,000 (tentative)

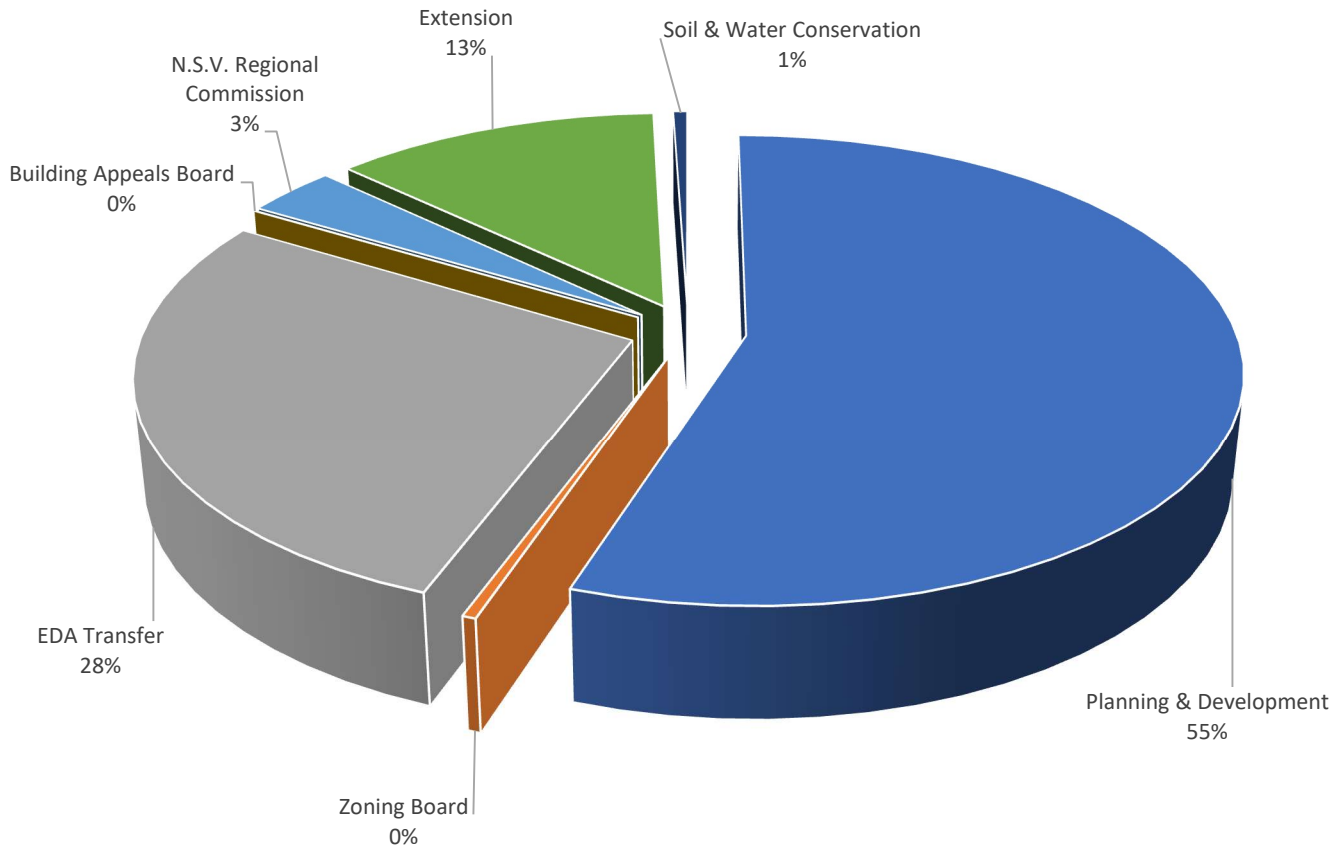
- At time of print, the allocation of funds had not been approved by the Board of Supervisors awaiting further information on funding details. A vote on the amount to be allocated will occur after July 1.

Community Development



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

Community Development



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY 2023 to FY 2024 Amount	%
Planning & Development	\$1,279,367	\$1,354,438	\$1,458,051	\$103,613	7.65%
EDA Transfer	621,876	688,409	735,368	46,959	6.82%
Zoning Board	4,740	10,321	10,321	0	0.00%
Building Appeals Board	108	561	561	0	0.00%
N.S.V. Regional Commission	74,348	81,885	91,250	9,365	11.44%
Soil & Water Conservation	11,250	11,500	14,000	2,500	21.74%
Extension	294,327	303,477	328,842	25,365	8.36%
TOTAL EXPENDITURES	\$2,286,016	\$2,450,591	\$2,638,393	\$187,802	7.66%

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.

Department Description

Long-Range Planning

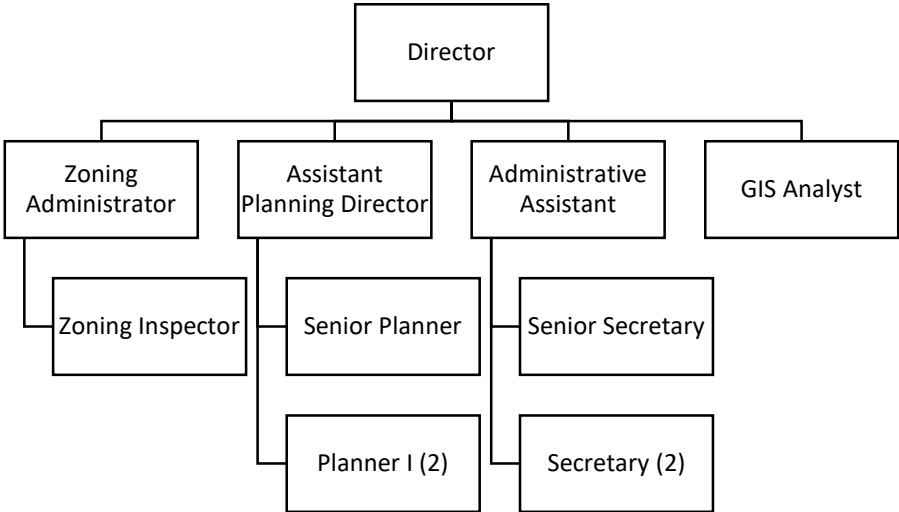
- Comprehensive policy planning
- Transportation planning
- Historic preservation
- Land use planning
- Agricultural and conservation planning
- Capital improvements planning

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

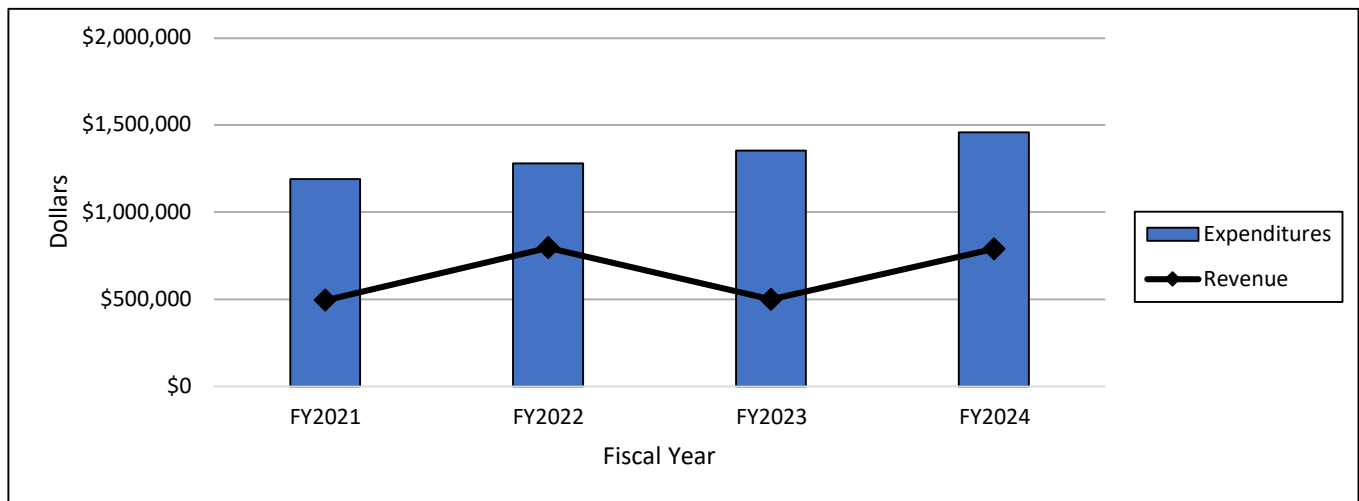
- Application reviews and customer service pertaining to rezoning matters, master development plans, site development plans, subdivision design plans, conditional use permits, and variances
- Major rural subdivision and minor rural subdivision plat review
- Building permit review
- Public Improvement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



Planning and Development

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,138,525	\$1,213,659	\$1,293,093	\$1,308,836	\$15,743	1.21%
Operating	50,824	56,344	61,345	143,695	82,350	134.24%
Capital	0	9,364	0	5,520	5,520	100.00%
Total	1,189,349	1,279,367	1,354,438	1,458,051	103,613	7.65%
Fees	494,664	796,345	500,000	790,000	290,000	58.00%
Local Tax Funding	\$694,685	\$483,022	\$854,438	\$668,051	-\$186,387	-21.81%
Full-Time Positions	11	11	12	12	0	0.00%



FY2024 Total Budget \$1,458,051

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increases in budgeted expenses for professional services – Development Impact Model update, advertising, postage and telephone, and travel and training

Planning and Development

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of rezoning applications reviewed	7	5	5
# of master development plans reviewed	4	10	10
# of site development plans reviewed	57	50	50
# of conditional use permits and variances	14	25	25
# of subdivision plans reviewed	5	4	4
# of lots platted	574	150	150
# of zoning violations	176	150	150
# of Planning Commission meetings held and supported	18	24	24



Northeast Land Use Plan (NELUP) Public Information Session Stonewall Elementary

Mission

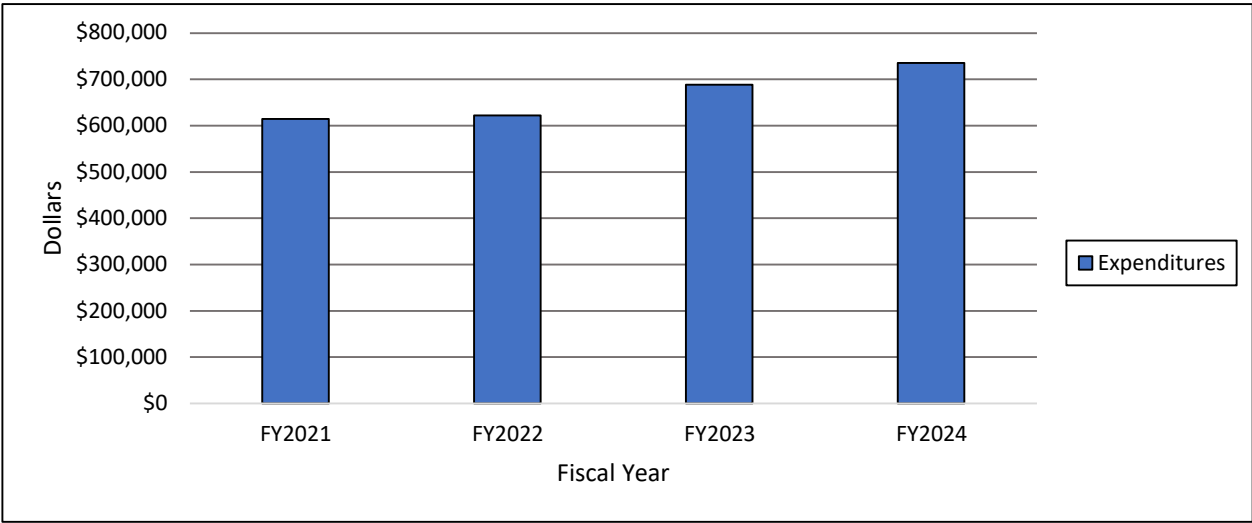
The EDA’s mission is to create a diverse and strong business base. To assist with this, the EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County.

Department Description

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

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$614,301	\$621,876	\$688,409	\$735,368	\$46,959	6.82%
Local Tax Funding	\$614,301	\$621,876	\$688,409	\$735,368	\$46,959	6.82%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$735,368

Operating

- Increase in County support of the Economic Development Authority

Mission

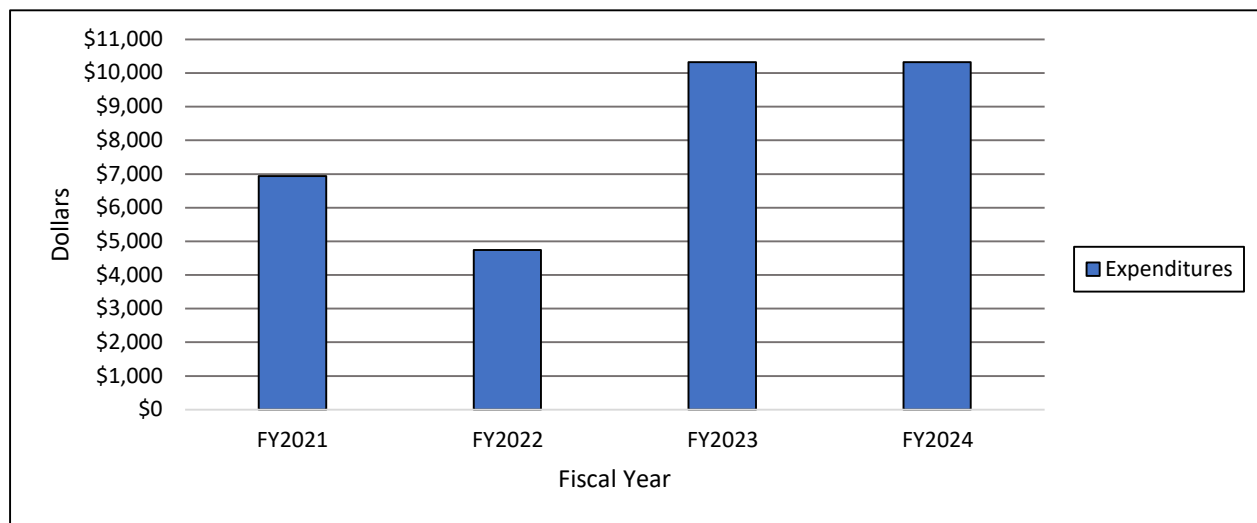
To hear appeals from citizens relevant to zoning matters as established by the zoning ordinances of the County Code and interpreted by the Zoning Administrator.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$2,565	\$1,130	\$4,521	\$4,521	\$0	0.00%
Operating	4,372	3,610	5,800	5,800	0	0.00%
Local Tax Funding	\$6,937	\$4,740	\$10,321	\$10,321	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$10,321

No Notable Changes

Building Appeals Board

Mission

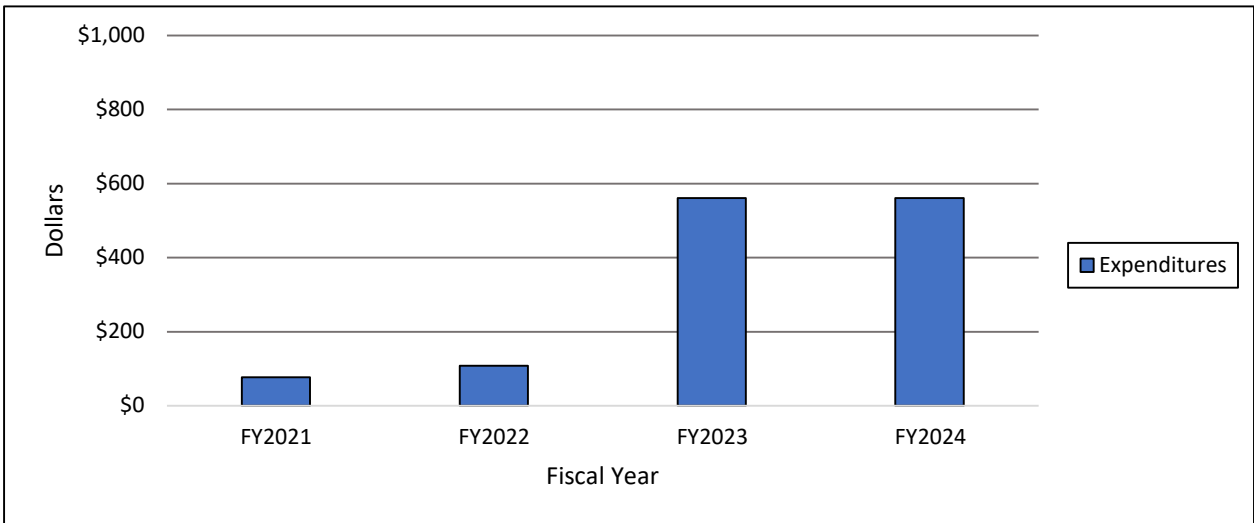
Render fair and competent decisions regarding application of the Virginia Uniform Statewide Building Code.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$77	\$108	\$161	\$161	\$0	0.00%
Operating	0	0	400	400	0	0.00%
Local Tax Funding	\$77	\$108	\$561	\$561	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$561

No Notable Changes

Northern Shenandoah Valley Regional Commission

Mission

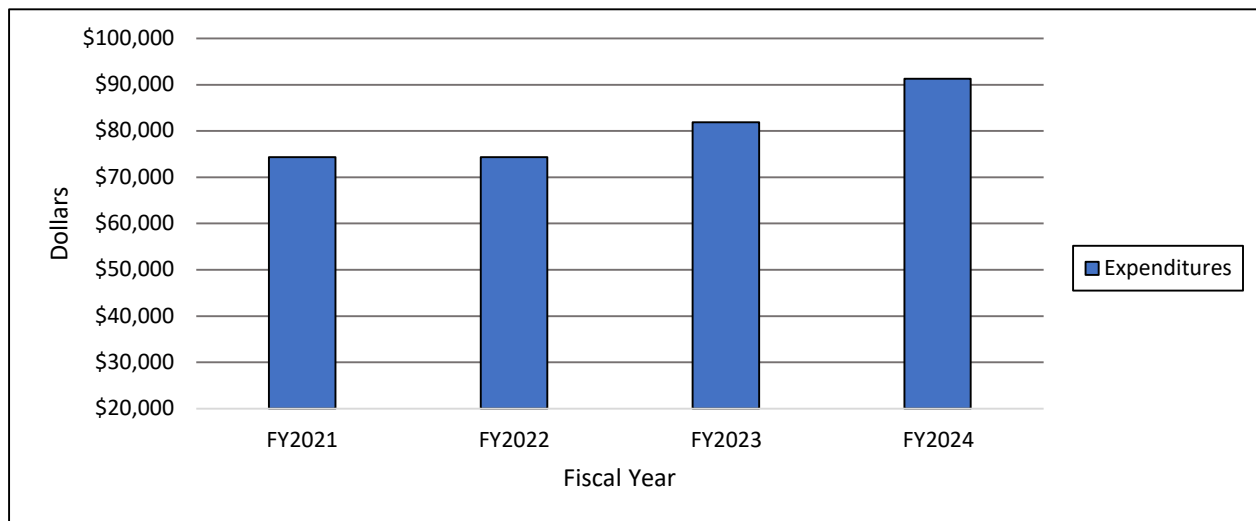
The NSVRC exists to bring the participating local governments together to pursue common goals, work together on regional issues, and find efficiencies through collaboration.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY 24	
Costs						
Operating	\$74,348	\$74,348	\$81,885	\$91,250	\$9,365	11.44%
Local Tax Funding	\$74,348	\$74,348	\$81,885	\$91,250	\$9,365	11.44%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$91,250

Operating

- Increase in County contribution for FY2024

Lord Fairfax Soil and Water Conservation District

Mission

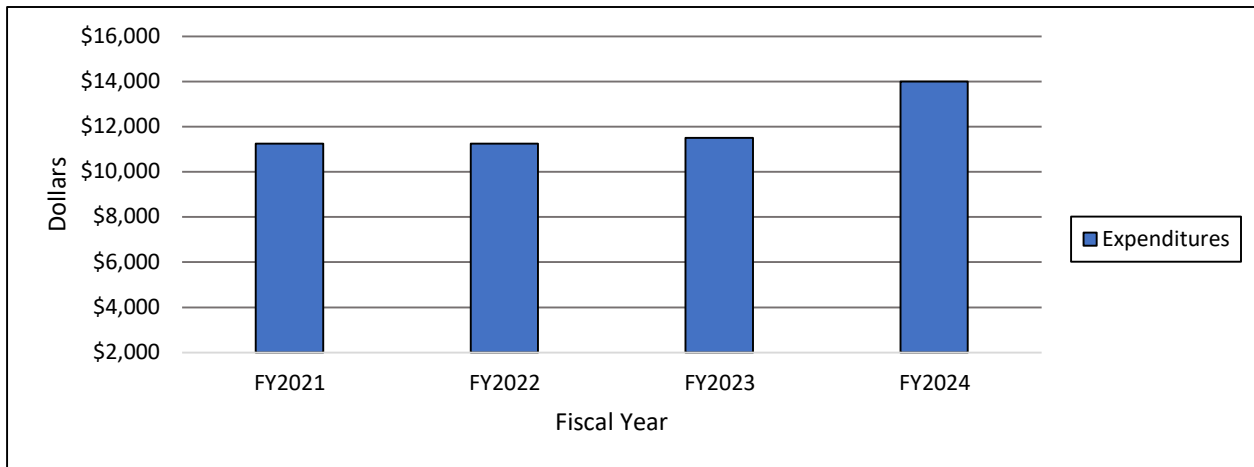
To conserve, protect, and enhance the quality of our region’s soil and water.

Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$11,250	\$11,250	\$11,500	\$14,000	\$2,500	21.74%
Local Tax Funding	\$11,250	\$11,250	\$11,500	\$14,000	\$2,500	21.74%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$14,000 (tentative)

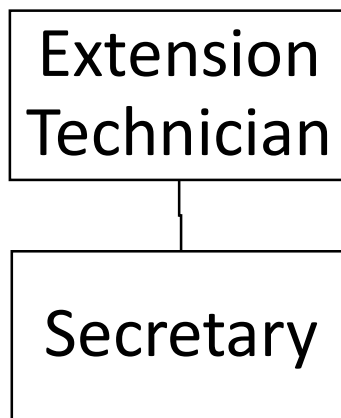
- At time of print, the allocation of funds had not been approved by the Board of Supervisors awaiting further information on funding details. A vote on the amount to be allocated will occur after July 1.

Mission

As an integral part of both Virginia Tech and Virginia State University, we work in communities across the commonwealth to share knowledge, support businesses, and implement research that advances the wellbeing of all Virginians.

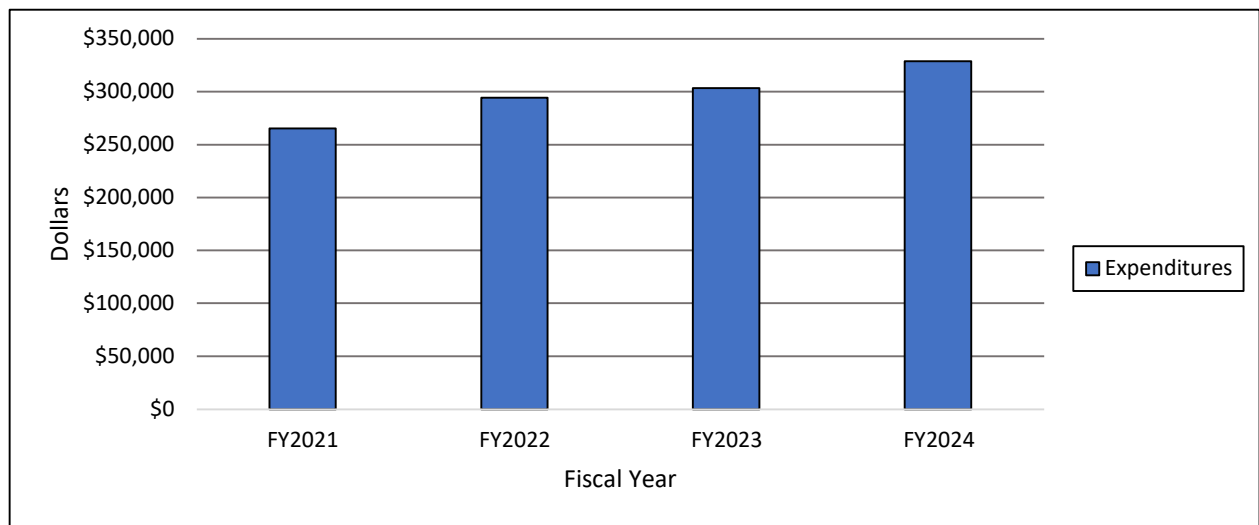
Department Description

- Virginia Cooperative Extension was established in 1914 and is a partnership between Virginia’s two land grant universities: Virginia Tech and Virginia State University. Today, Extension operates out of 107 offices, 11 Agricultural Research and Extension centers, and six 4-H centers across the commonwealth. Our agents, specialists, and volunteers work to assist farmers, empower youth, guide responsible resource management, and advance the wellbeing of Virginians.
- 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 seven extension agents and five 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$159,995	\$171,492	\$168,824	\$181,201	\$12,377	7.33%
Operating	103,473	111,692	132,353	145,341	12,988	9.81%
Capital/Leases	1,836	12,143	2,300	2,300	0	0.00%
Local Tax Funding	\$265,304	\$294,327	\$303,477	\$328,842	\$25,365	8.36%
Full-Time Positions	2	2	2	2	0	0.00%



FY2024 Total Budget \$328,842

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

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	CY2022 Actual	CY2023 Budget	CY2024 Plan
# of youth enrolled in 4-H*	1,753	2,050	2,050
# of face-to-face youth educational contacts*	27,584	5,000	5,500
# of face-to-face adult educational contacts*	32,434	11,500	12,500
# of virtual educational contacts*	668,592	1,250,000	750,000
# of youth and adults certified, recertified, or credentialed for workforce professional development and through workplace readiness programs*	1,008	1,000	1,050
# of volunteers and value of volunteer time contributed*	724/\$1,184,999	700/\$800,000	725/\$950,000
*compiles figures from all Northern Shenandoah Valley VCE staff (figures based on calendar year)			

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.

Department Description

Transfers from the General Fund to Other Funds

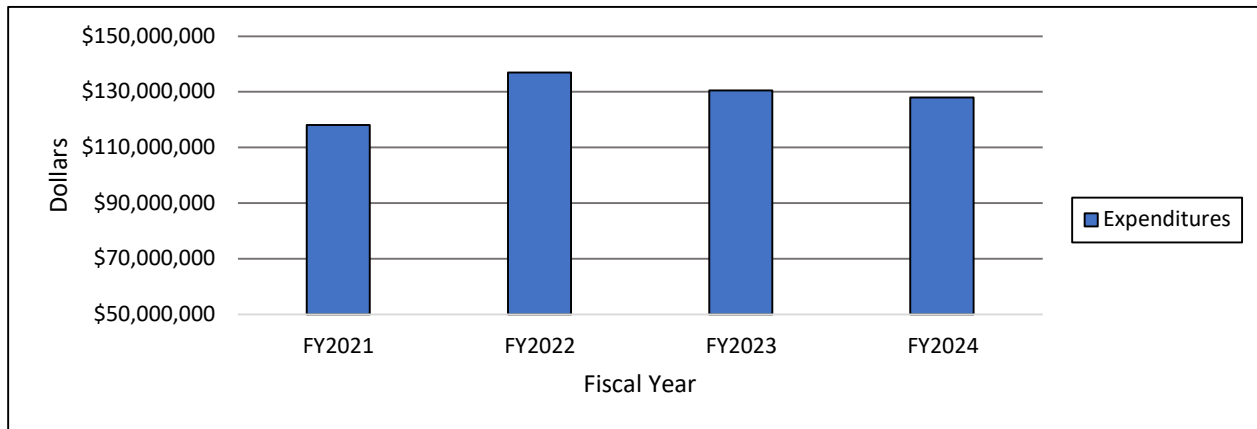
- Transfer to the School Operating Fund
- Transfer to the School Debt Service Fund

Non-Departmental

- Cost-Of-Living-Adjustment Reserves
- Operational Contingency
- County debt service payments

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$118,052,553	\$136,893,746	\$130,474,662	\$128,011,242	-\$2,463,420	-1.88%
Local Tax Funding	\$118,052,553	\$136,893,746	\$130,474,662	\$128,011,242	-\$2,463,420	-1.88%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$128,011,242

Operating

- Increase in County contribution to School Operating Fund
- Funding included for five percent COLA adjustment for General Fund employees

Other Funds



Northwestern Regional Adult Detention Center
Winchester, Virginia
Established 1989

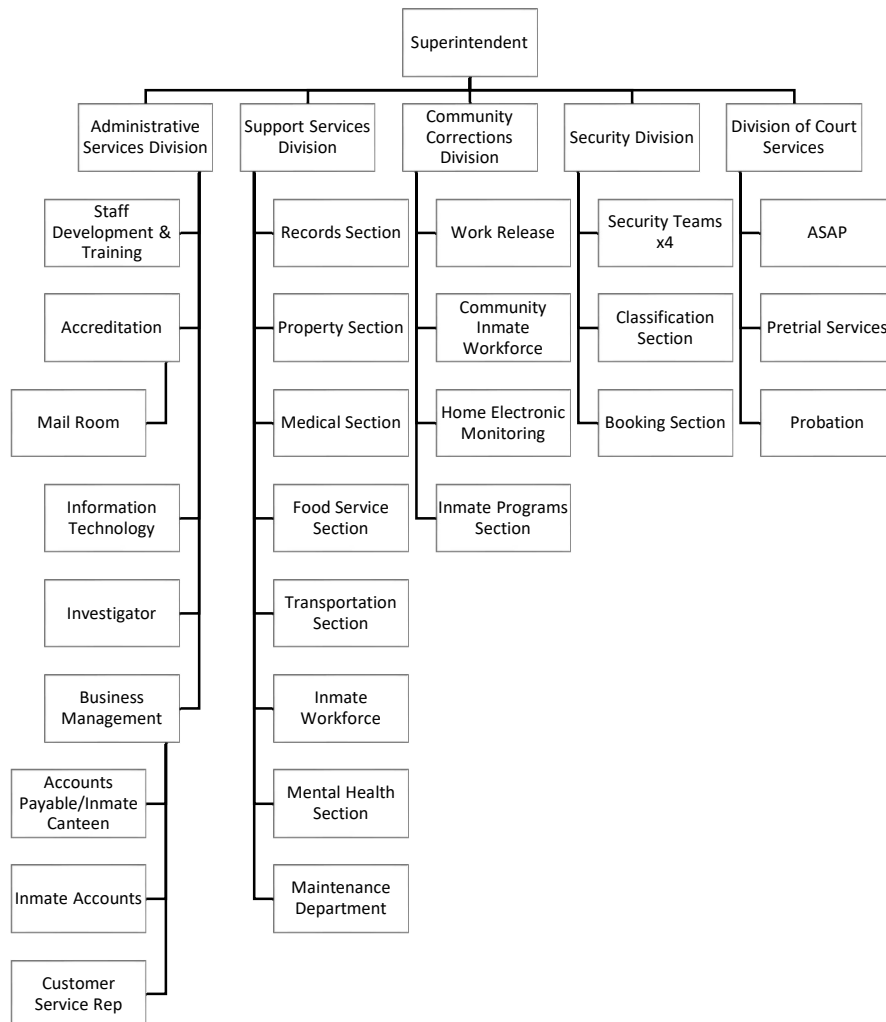
Northwestern Regional Adult Detention Center Fund

Mission

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

Department Description

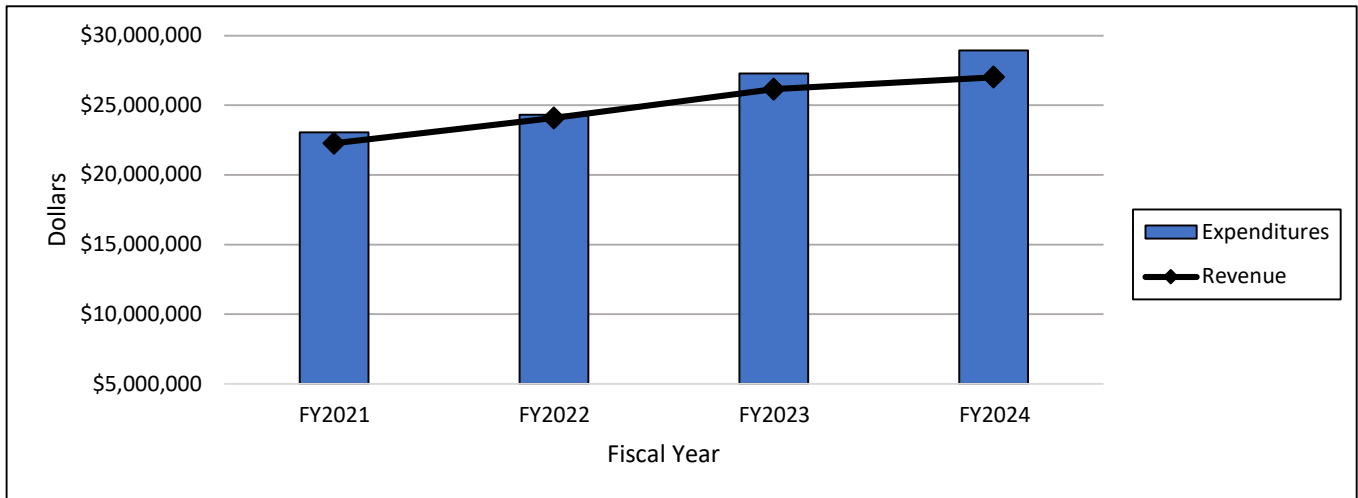
- The Detention Center is a 900-bed, medium security, direct supervision facility located in the City of Winchester
- The Detention Center, organized in 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$16,326,727	\$17,139,900	\$19,851,097	\$21,368,423	\$1,517,326	7.64%
Operating	6,698,457	6,821,915	7,378,093	7,403,779	25,686	0.35%
Capital/Leases	27,425	353,872	62,157	158,700	96,543	155.32%
Total	23,052,609	24,315,687	27,291,347	28,930,902	1,639,555	6.01%
Fees	1,115,816	1,042,597	1,205,463	1,106,886	-98,577	-8.18%
State/Federal	7,935,898	9,363,862	8,595,886	10,189,022	1,593,136	18.53%
Other Locality Contributions	7,706,061	7,883,470	9,100,845	8,500,121	-600,724	-6.60%
Local Reserves	773,876	236,890	1,130,400	1,911,500	781,100	69.10%
Local Tax Funding	\$5,520,958	\$5,788,868	\$7,258,753	\$7,223,373	-\$35,380	-0.49%
Full-Time Positions	196	195	213	213	0	0.00%



FY2024 Total Budget \$28,930,902

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expenses for repairs and maintenance of equipment and buildings, office supplies, police supplies, and food supplies

Capital

- Increase in budgeted expenses for the purchase of a handicap accessible van, zero turn mower, and gas fryer, and for the remodeling of the Medical Department

Northwestern Regional Adult Detention Center Fund

Goals/Objectives

- Develop a Servant Leadership class program for supervisors.
- Acquire a mail scanner that will detect various substances without opening the mail.
- Develop more training opportunities for sworn and civilian staff.
- Develop a MAT program (Medication Assisted Treatment).
- Remodel the medical department to accommodate medical supply storage and security of workstations.
- Restructure office areas in medical to accommodate a second exam room for completion of multiple patient clinics at the same time.
- Reduce inmate admissions to the state hospital (mental health).
- Implement more evidence based/critical thinking programming.
- Develop ways to better inventory supply.
- Strengthen partnership with Northwestern Community Services Board to ensure continuity of care for inmates after release.

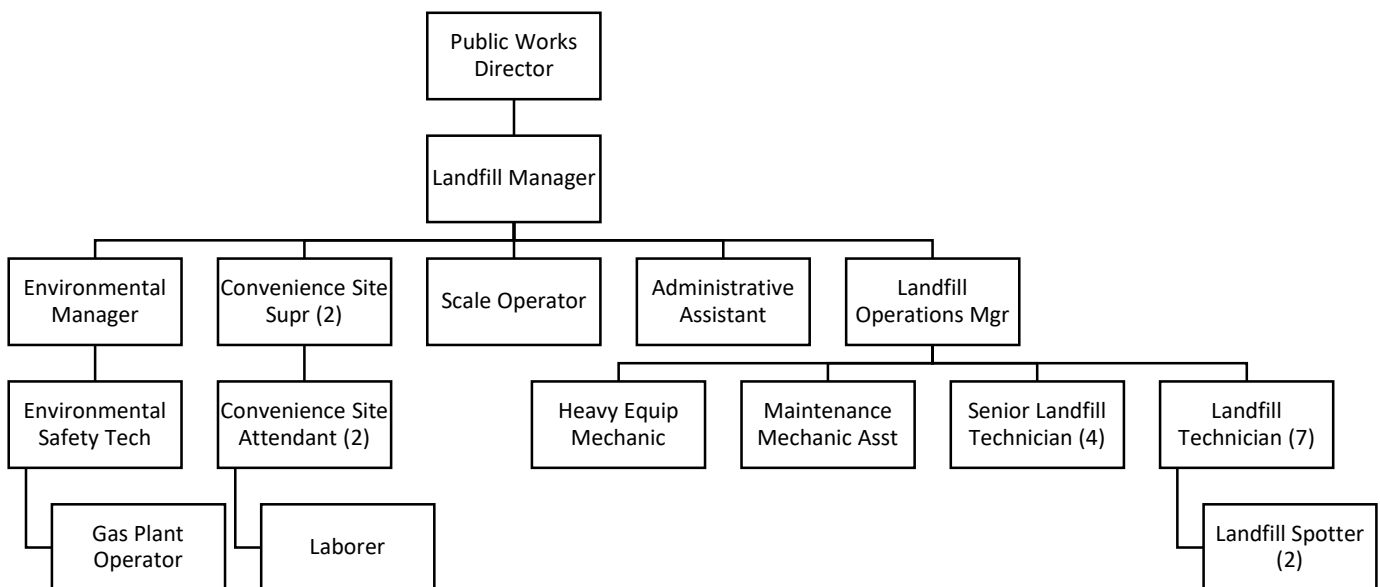
Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of acts of institutional violence	100	61	60
Average weekly cost to feed inmates	\$23,136	\$24,221	\$24,000
# of inmate/inmate assaults	82	47	50
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases referred (Probation Program)	287	300	290
Community service hours performed (Probation Program)	6,731	10,000	8,000
Court costs paid (Probation Program)	\$50,256	\$60,000	\$55,000
Restitution paid (Probation Program)	\$6,731	\$5,000	\$7,000
Client supervision days (Probation Program)	78,033	100,000	80,000

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.

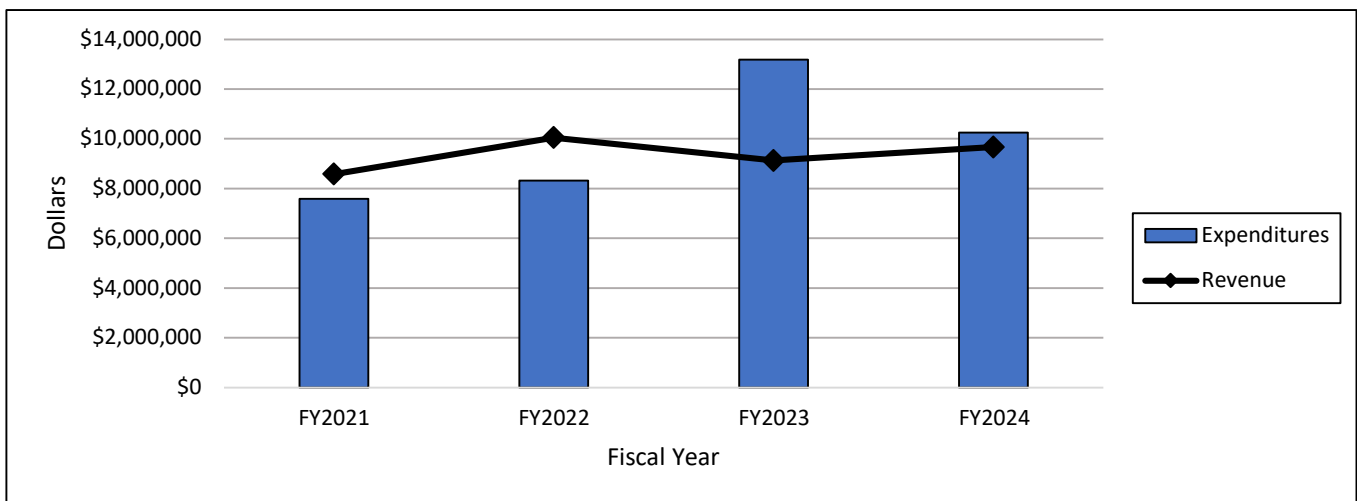
Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$2,169,902	\$2,250,703	\$2,531,965	\$2,715,309	\$183,344	7.24%
Operating	2,640,462	3,140,187	5,652,530	4,461,130	-1,191,400	-21.07%
Capital/Leases	2,780,842	2,925,131	4,995,000	3,075,000	-1,920,000	-38.43%
Total	7,591,206	8,316,021	13,179,495	10,251,439	-2,928,056	-22.21%
Fees	9,059,534	10,055,356	9,127,512	9,668,192	540,680	5.92%
Local Reserves	0	0	4,051,983	583,247	-3,468,736	-85.60%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	28	28	28	28	0	0.00%



FY2024 Total Budget \$10,251,439

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expenses for gasoline
- Decreases in expenses due to less DEQ requirement-related expenses budgeted for FY2024

Capital

- Capital projects/purchases planned for FY2024

Replacement MSW 826 Trash Compactor	\$1,200,000
Leachate Media for CDD Cell Construction	\$1,000,000
Gas Wellfield Expansion	\$250,000
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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Tons of waste weighted and disposed	205,477	195,000	200,000
Megawatt/hours of power generated from Gas to Energy Plant	8,647	12,571	12,571
Gallons of pretreated leachate collected and discharged	17,256,000	25,000,000	25,000,000
Tons of scrap metal recycled	1,275	1,400	1,400
Tons of household hazardous waste collected	69	100	100
Tons of tires processed to rubber chips	1,427	2,500	1,600
Tons of yard waste processed to mulch	8,594	9,000	9,500



Approximately 85 percent of the revenue used to operate the Frederick County Landfill is derived from disposal fees

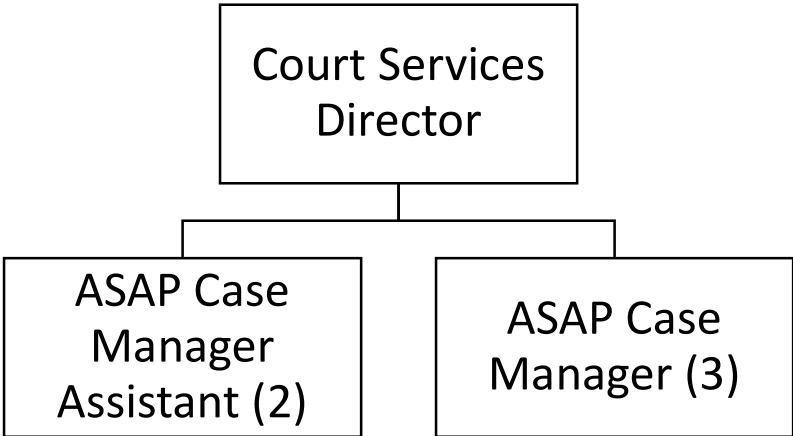
Court Services/Old Dominion Alcohol Safety Action Program Fund

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.

Department Description

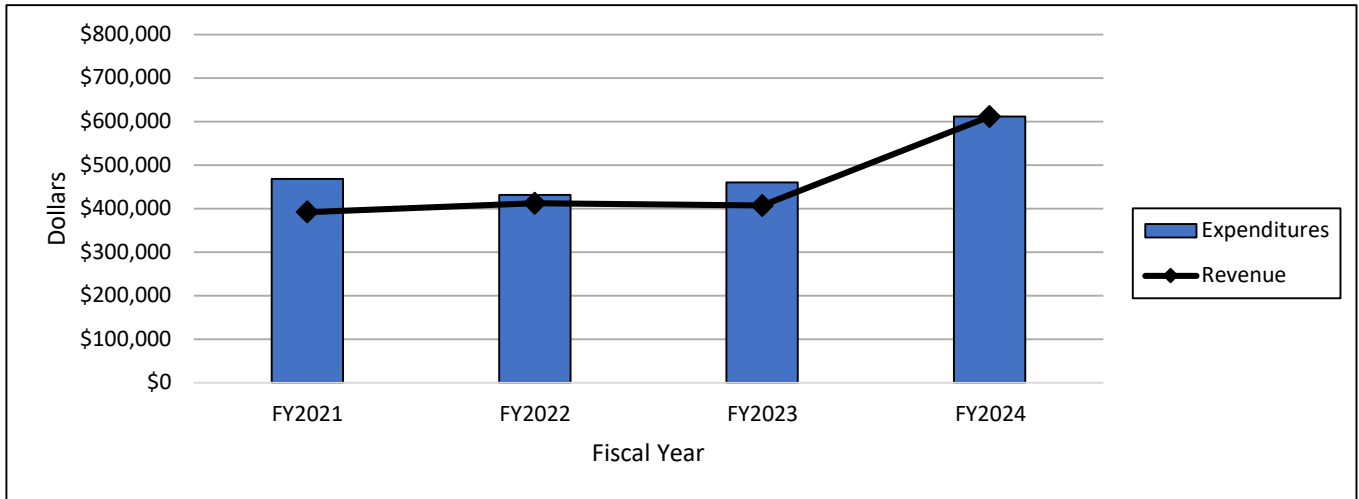
- The Old Dominion Alcohol Safety Action Program (ASAP) provides evaluation, probation, and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia
- The program has been funded entirely by user fees for over 30 years
- The Commission on Virginia Alcohol 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$418,335	\$392,352	\$419,634	\$572,912	\$153,278	36.52%
Operating	47,706	37,101	37,714	36,147	-1,567	-4.15%
Capital/Leases	2,356	2,278	2,900	2,500	-400	-13.79%
Total	468,397	431,731	460,248	611,559	151,311	32.87%
Fees	392,145	382,150	407,330	611,559	204,229	50.13%
State/Federal	0	30,000	0	0	0	0.00%
Local Reserves	76,252	19,581	52,918	0	-52,918	-100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	6	5	5	6	1	20.00%



FY2024 Total Budget \$611,559

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%
- New Case Manager position added during FY2023 due to increase in programs and generated fees

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of DUI Referrals	821	828	840
# of Reckless Driving Referrals (DUI Reduced)	85	65	85
# of Young Offender Referrals	2	3	2
# of First Offender Drug Program Referrals	1	0	0
# of Habitual Offender Evaluations	51	42	44
# of Ignition Interlock Monitoring Cases	119	58	135
# of Habitual Offender Restoration Monitoring	13	10	15
# of Community Service Referrals	0	5	0
# of Drug Screens	1	1	240
# of Intervention Interviews Conducted	137	50	140
# of RADEP	0	0	200

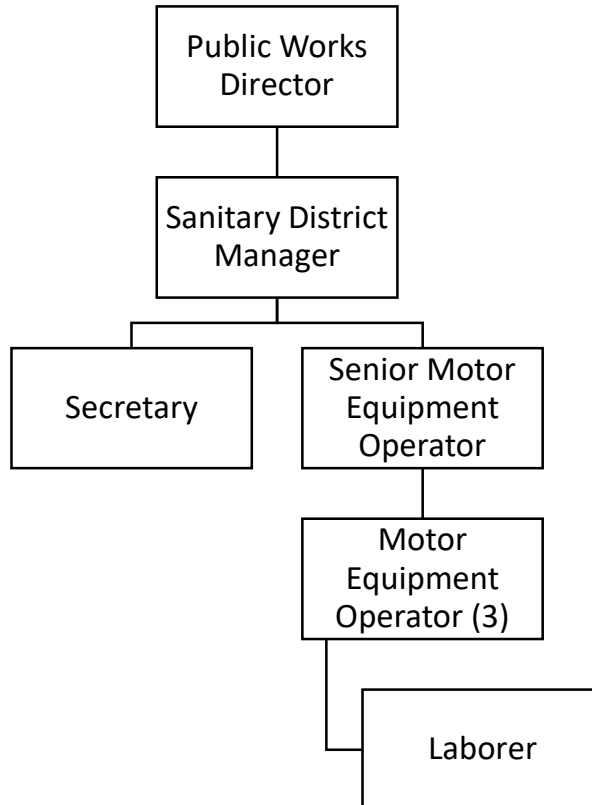
Shawneeland Sanitary District Fund

Mission

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

Department Description

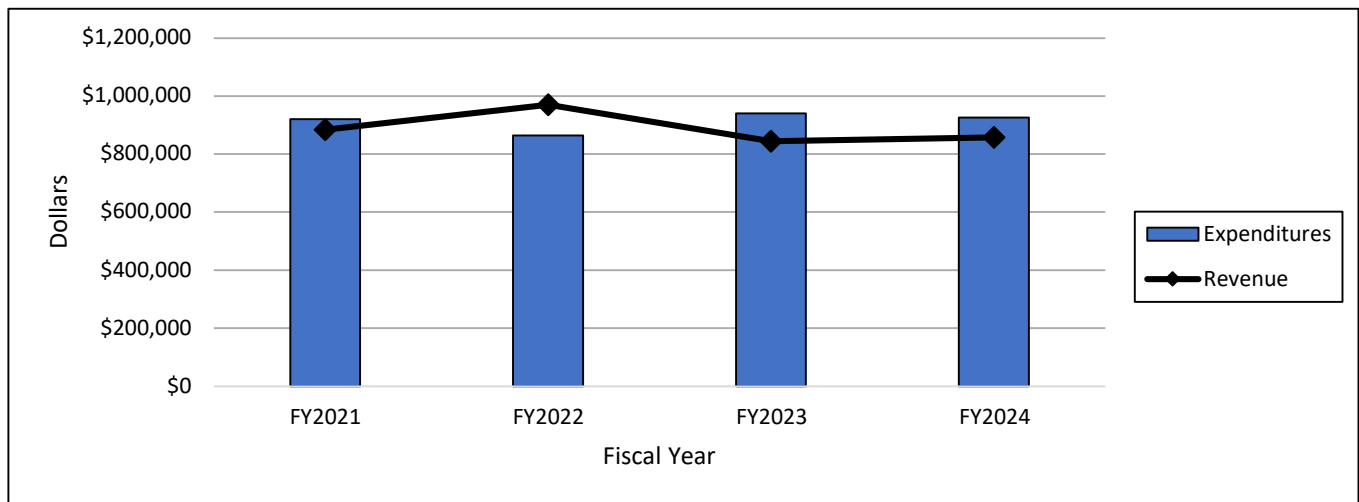
- The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors
- By designating this area as a Sanitary District, the County can levy additional taxes on the residents and/or landowners
- The Manager of the SSD is hired by and works for the Board of Supervisors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

	FY2021 Actual	FY2022 Actual	FY20233 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$434,510	\$469,979	\$558,531	\$594,519	\$35,988	6.44%
Operating	485,972	387,544	381,351	328,185	-53,166	-13.94%
Capital/Leases	0	6,465	0	2,400	2,400	100.00%
Total	920,482	863,988	939,882	925,104	-14,778	-1.57%
Fees	883,601	969,970	844,400	857,600	13,200	1.56%
Local Reserves	36,881	0	95,482	67,504	-27,978	-29.30%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	7	6	7	7	0	0.00%



FY2024 Total Budget \$925,104

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Reduction in budgeted expenses for building and grounds improvements

Shawneeland Sanitary District Fund

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 19 miles of roadway. The staff upgraded 11 miles of ditches and shoulders on the roadways.
- Staff added 450 square yards to the Maple Trail bus stop walking area.
- Staff extended the Cherokee Lake swimming area by 25 feet and an additional 3 feet of depth at the buoys.
- Continued cutting dead trees along roadways to prevent trees from falling on roads and power lines.
- Staff has replaced and upgraded 425 feet of 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.



Shawneeland staff continues to replace drainage culverts that have lived their usable life span. Drainage culverts are evaluated and replaced based on their state of wear. If the culverts are deemed to need replacing, then several factors come into play based on their location: the diameter of the culvert for adequate water flow during heavy rain events, the length of the culvert for adequate width of the intersection or roadway where it is located, and the location of the culvert to make sure it is in the location for maximum water flow.

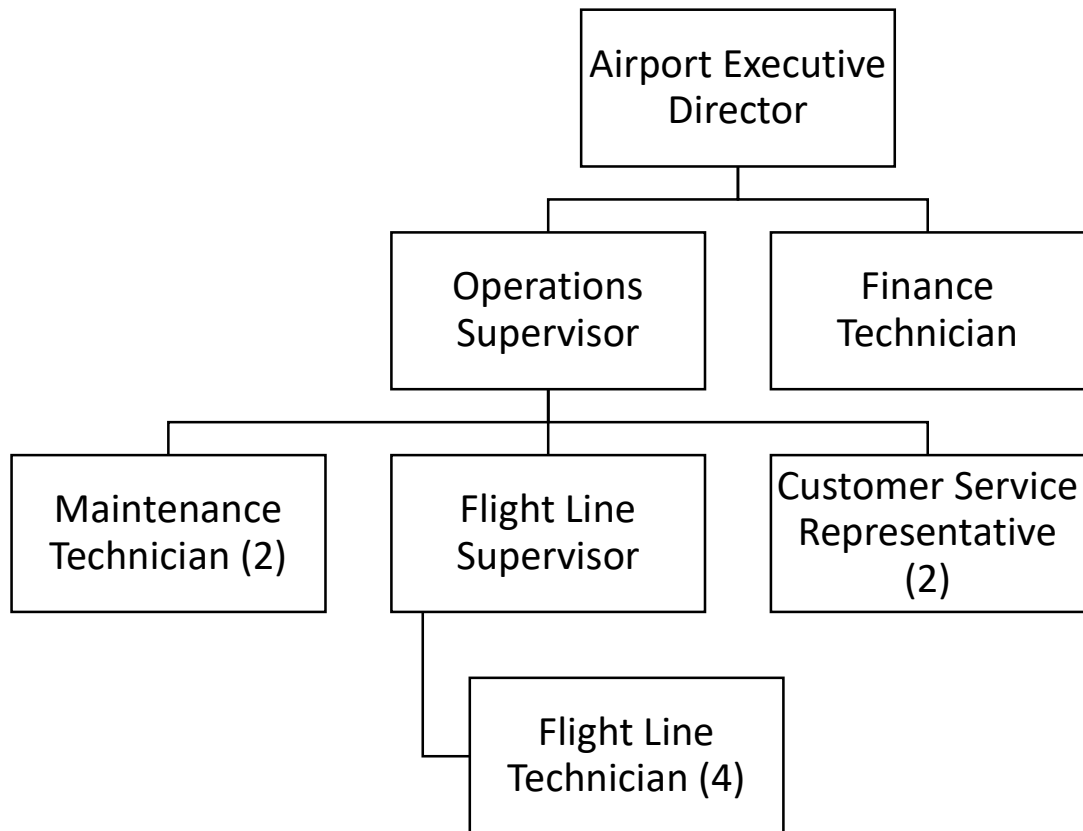
Winchester Regional Airport Fund

Mission

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

Department Description

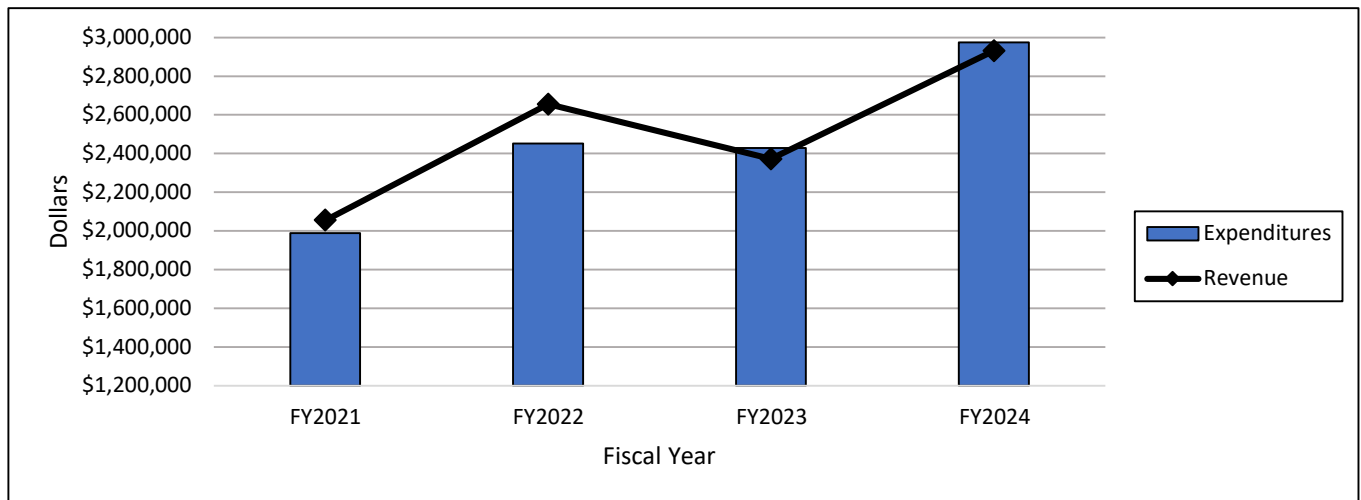
- The Winchester Regional Airport, a 385-acre public use facility, is owned and managed by the Winchester Regional Airport Authority, which is comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County
- Frederick County serves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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$749,315	\$840,358	\$988,548	\$1,074,251	\$85,703	8.66%
Operating	941,217	1,464,309	1,320,070	1,810,320	490,250	37.13%
Capital/Leases	298,385	146,750	120,240	90,240	-30,000	-24.95%
Total	1,988,917	2,451,417	2,428,858	2,974,811	545,953	22.47%
Fees	1,952,293	2,606,039	2,335,358	2,899,526	564,168	24.15%
State/Federal	72,420	26,964	18,500	18,500	0	0.00%
Other Locality Contributions	31,231	22,104	18,750	14,196	-4,554	-24.28%
Local Tax Funding	\$91,722	\$68,488	\$56,250	\$42,589	-\$13,661	-24.28%
Full-Time Positions	11	11	12	12	0	0.00%



FY2024 Total Budget \$2,974,811

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

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

Winchester Regional Airport Fund

Goals/Objectives

- Provide reliable, safe 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.
- Strive to be as financially self-sufficient as possible through responsible and proactive management practices.

Service Levels	FY2022 Actual	FY2023 Budget	FY2024 Plan
Based Aircraft (Total)	114	117	120
Piston Aircraft	107	109	111
Turbine Aircraft	7	8	9
Fuel Gallons Sold (Total)	344,000	330,000	325,000
AVGAS	94,000	80,000	100,000
Jet-A	250,000	250,000	225,000



The Winchester Regional Airport Authority executed a contract for the “Airport Terminal of the Future” replacement terminal building on September 30, 2022. The facility will be constructed over 14 months beginning in Spring 2023.

Lake Holiday Sanitary District Fund

Mission

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

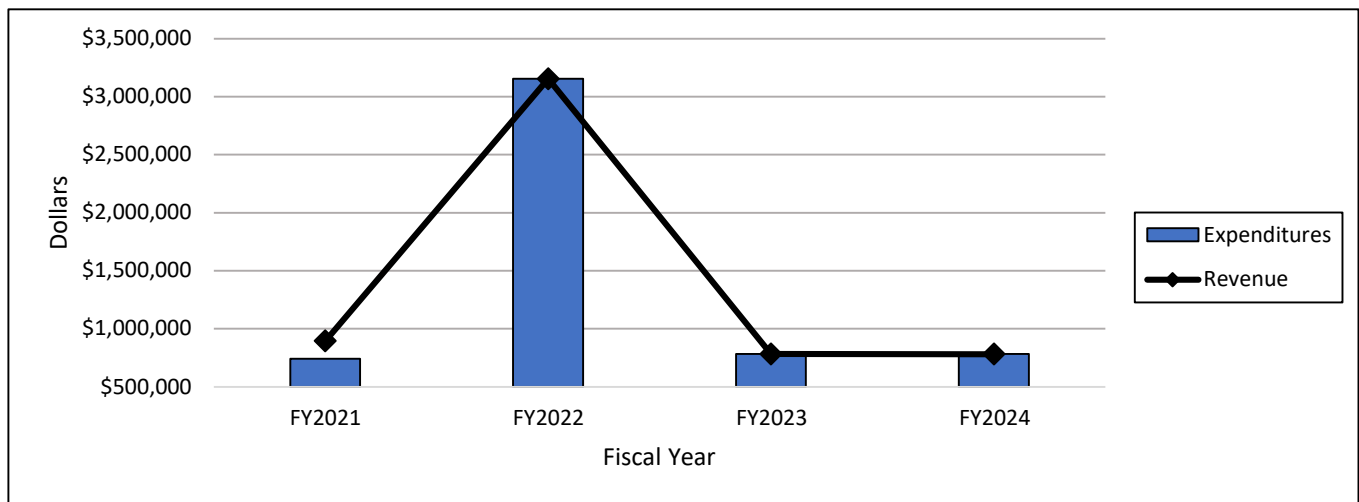
Department Description

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$0	\$0	\$41,340	\$73,500	\$32,160	77.79%
Capital/Leases/Debt	740,483	3,154,869	740,483	708,263	-32,220	-4.35%
Total	740,483	3,154,869	781,823	781,763	-60	-0.007%
Fees	895,171	858,000	781,823	781,763	-60	-0.007%
Reserves	0	2,296,869	0	0	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$781,763

Notable Changes

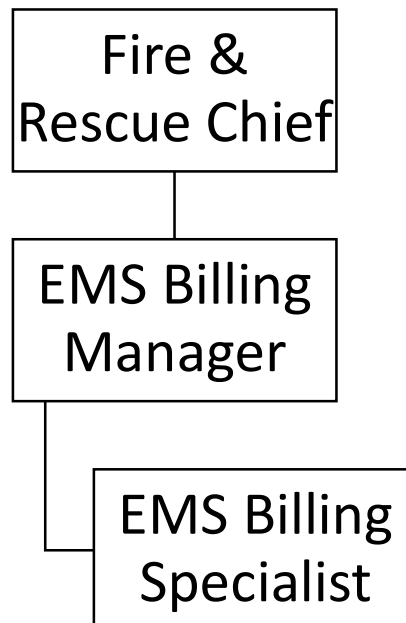
- During FY2022, Lake Holiday HOA voted to make a principal payment on the bond in the amount of \$2.5 million. The original bond term was through 2028, but it is expected to be paid in full in 2024.

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.

Department Description

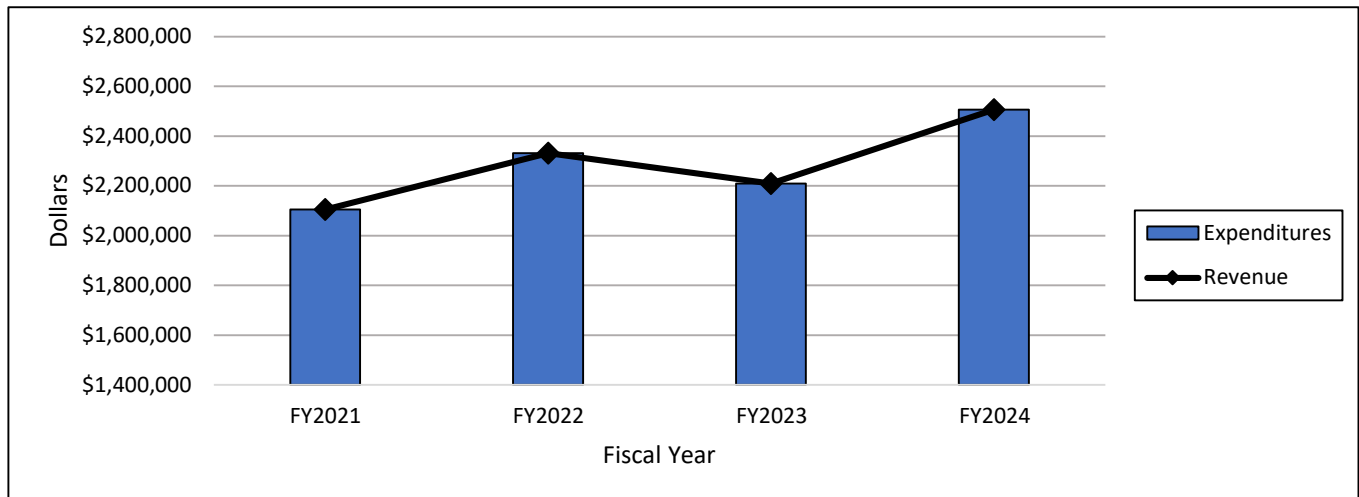
- The EMS Revenue Recovery program was implemented during FY 2014
- The program coordinates the patient care reports of approximately 6,000 emergency transports yearly
- The program coordinates with a third-party billing company for billing of insurance agencies for patients transported in Frederick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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$134,530	\$151,637	\$157,465	\$184,224	\$26,759	16.99%
Operating	1,920,925	2,179,378	2,035,549	2,163,673	128,124	6.29%
Capital	49,756	0	16,000	158,748	142,748	892.17%
Total	2,105,211	2,331,015	2,209,014	2,506,645	297,631	13.47%
Fees	2,105,211	2,331,015	2,209,014	2,506,645	297,631	13.47%
Local Reserves	0	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%



FY2024 Total Budget \$2,506,645

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increase in budgeted expenses for repair and maintenance due to inclusion of new inspection and repair contracts for LifePaks and stretchers and restock supplies for the Emergency Department of Winchester Medical Center

Capital

- Replacement purchases planned of two LifePak 15 AED/Monitors, one Lucas device, and two stretchers

EMS Revenue Recovery Fund

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
# of EMS transports	7,445	7,600	7,600
# of insurance companies billed	240	250	245
% of billings processed and mailed within 30 days of transport	90%	80%	80%
% of billings paid within 60 days of transport	82%	90%	90%

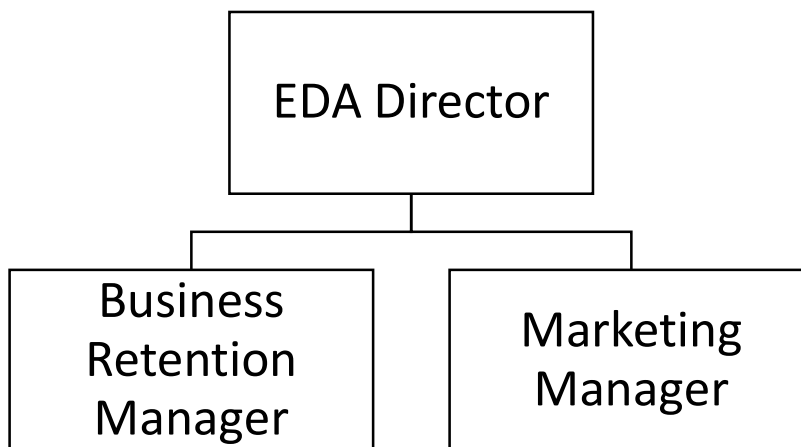
Economic Development Authority Fund

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.

Department Description

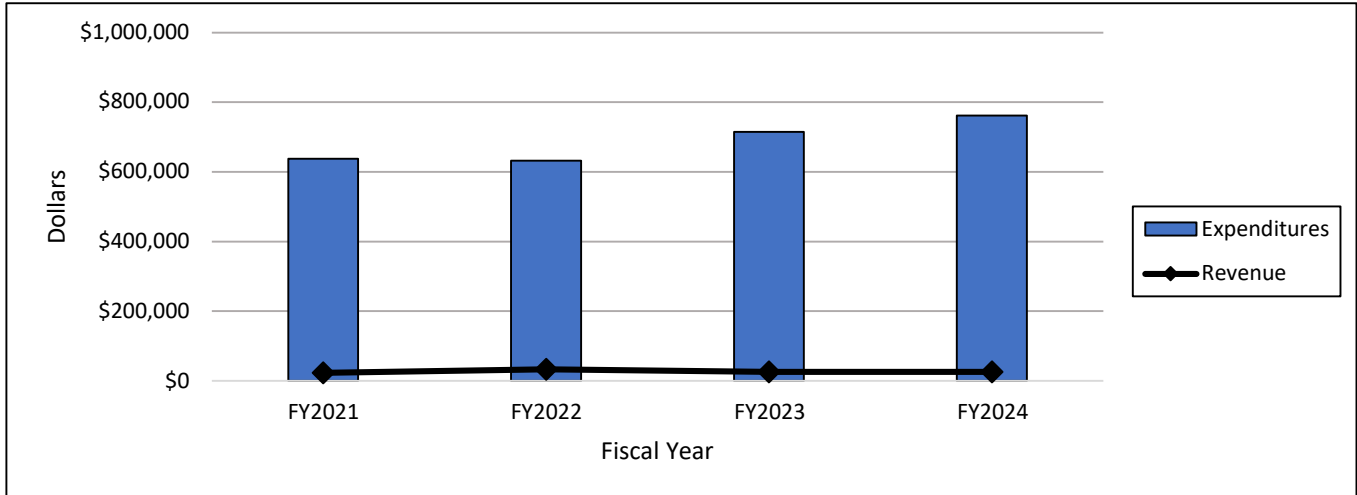
- The Economic Development Authority (EDA) focuses on four areas: attracting and retaining workforce talent, retaining existing businesses, recruiting targeted businesses, and employing policies that keep Frederick County a competitive business location
- The EDA works as a catalyst to enhance the economy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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$384,730	\$437,951	\$502,496	\$539,704	\$37,208	7.40%
Operating	221,693	162,817	180,513	190,264	9,751	5.40%
Capital/Leases	31,200	31,211	31,450	31,450	0	0.00%
Total	637,623	631,979	714,459	761,418	46,959	6.57%
Fees	3,403	33,321	26,050	26,050	0	0.00%
Local Reserves	19,919	0	0	0	0	0.00%
Local Tax Funding	\$614,301	\$630,876	\$688,409	\$735,368	\$46,959	6.82%
Full-Time Positions	3	3	3	3	0	0.00%



FY2024 Total Budget \$761,418

Notable Changes

Personnel

- Salary adjustments implemented in FY2023 as a result of the compensation study
- Health insurance premium increase of 10%

Operating

- Increases in budgeted expenses for professional services and dues and association memberships

Economic Development Authority Fund

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	FY2022 Actual	FY2023 Budget	FY2024 Plan
Total Project Announcements	2	3	3
Total new capital investment	\$28,300,000	\$98,425,930	\$98,425,930
Total new jobs	121	230	230
Rank % last 3 years new capital investment in VA	10%	10%	10%
Rank % last 3 years new jobs in VA	10%	10%	10%
Businesses involved in Talent Engagement Events	120	130	140
Total # of Call Team visits	35	40	40
# of new business relationships (new and refresh)	90	150	150
# of Tier 4 sites greater than 60 acres	2	2	3
<i>Forbes</i> Ranking for Best Small Places for Businesses and Careers	9	9	9
Users per month to www.YesFrederickVa.com	1,192	1,250	1,500
Page views per month on www.YesFrederickVa.com	2,550	2,750	3,000

County Transportation Projects Fund

Mission

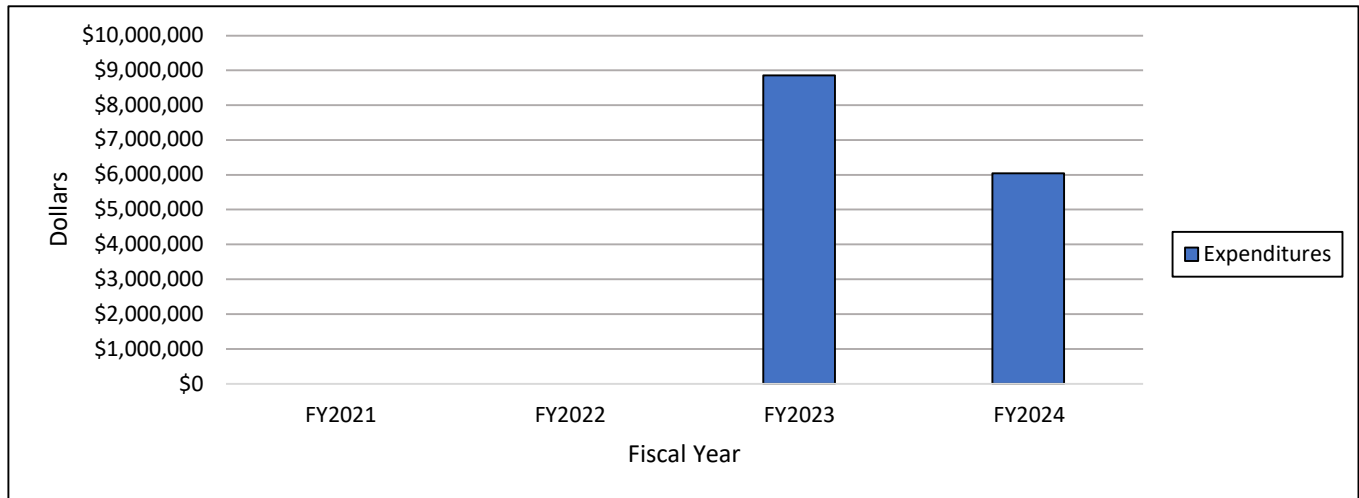
To address transportation issues within Frederick County for the benefit of the County citizenry.

Department Description

- This fund began in FY2023 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$0	\$0	\$8,851,758	\$6,041,046	-\$2,810,712	-31.75%
Total	0	0	8,851,758	6,041,046	-2,810,712	-31.75%
Transfer from Other Funds	0	0	8,851,758	6,041,046	-2,810,712	-31.75%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$6,041,046

Notable Changes

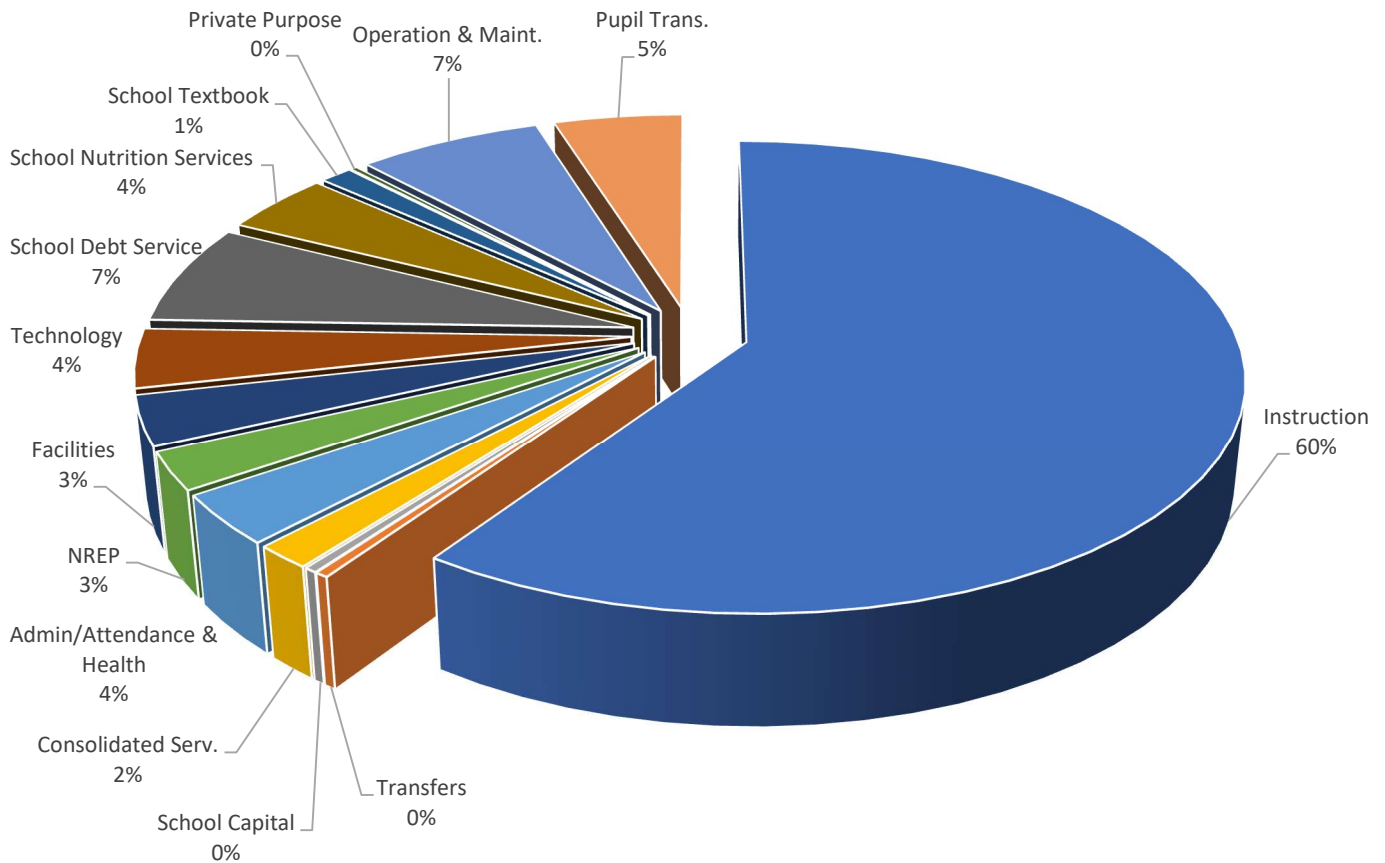
- In FY2023, the Board of Supervisors agreed to fund the County's SmartScale matching funds with the Virginia Department of Transportation. These funds will be carried forward to FY2024 since the projects have not been awarded. FY2024 funding reflects the engineering costs associated with two SmartScale projects that are expected to be awarded in FY2024.

School Funds



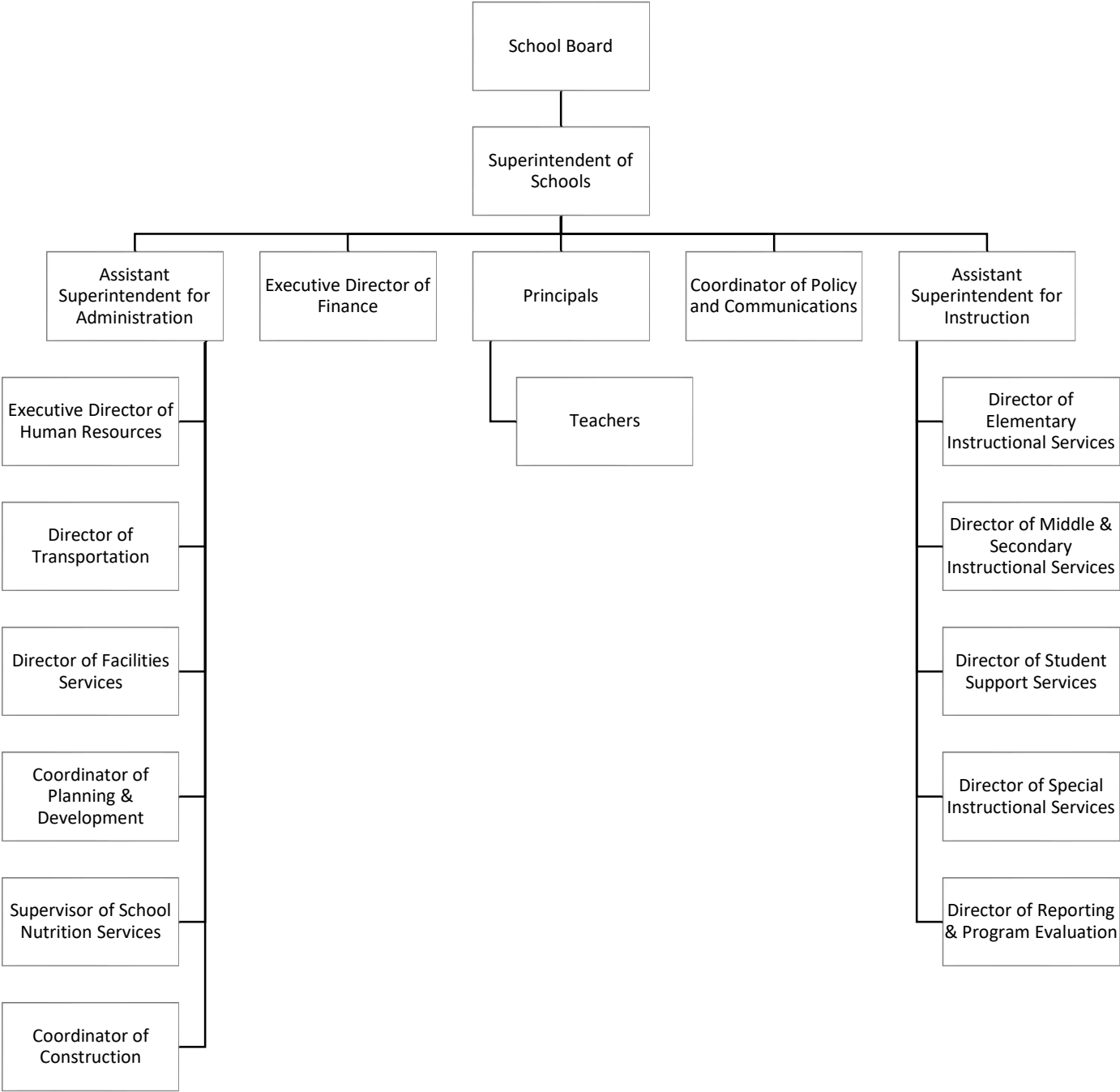
Frederick County Middle School
Winchester, Virginia
Opened in 2016

Schools



	2022 Actual	2023 Budget	2024 Adopted Budget	Increase/Decrease FY2023 to FY2024	
				Amount	%
Instruction	\$141,501,835	\$155,741,577	\$165,210,299	\$9,468,721	6.08%
Admin/Attendance & Health	8,266,647	9,553,415	9,517,357	-36,058	-0.38%
Pupil Transportation	11,819,206	12,376,179	13,590,909	1,214,730	9.81%
Operation & Maintenance	17,999,267	18,158,179	19,511,663	1,353,484	7.45%
School Op. – Nutrition Services	20,327	8,000	9,200	1,200	15.00%
Facilities	2,179,153	9,198,260	9,480,049	281,789	3.06%
Technology	9,787,696	11,662,337	11,220,219	-442,118	-3.79%
Transfers	615,565	786,496	1,044,264	257,768	32.77%
School Debt Service Fund	18,893,592	18,668,623	18,927,199	258,576	1.39%
School Nutrition Services Fund	6,892,789	10,059,529	11,596,347	1,536,818	15.27%
School Textbook Fund	1,230,036	3,084,777	3,389,393	304,616	9.87%
Private Purpose Funds	153,529	675,000	675,000	0	0.00%
School Capital Fund	1,530,317	7,289,392	1,000,000	-6,289,392	-86.28%
NREP Operating Fund	5,467,198	6,416,223	7,207,583	791,360	12.33%
NREP Textbook Fund	19,904	20,000	20,000	0	0.00%
Consolidated Services Fund	3,598,104	4,000,000	4,500,000	500,000	12.50%
TOTAL EXPENDITURES	\$229,975,165	\$267,697,987	\$276,899,482	\$9,201,495	3.43%

Frederick County Public Schools



Inspire 2025: 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 – 1,758 full-time equivalent positions expected for school year 2023-2024
- 13,968 were enrolled in the Frederick County Public Schools for school year 2022-2023, with 14,024 students anticipated for the 2023-2024 school year
- 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 94.6 percent; higher than Virginia’s on-time graduation rate of 92.2 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.
- Implemented the RISE program at James Wood High School.

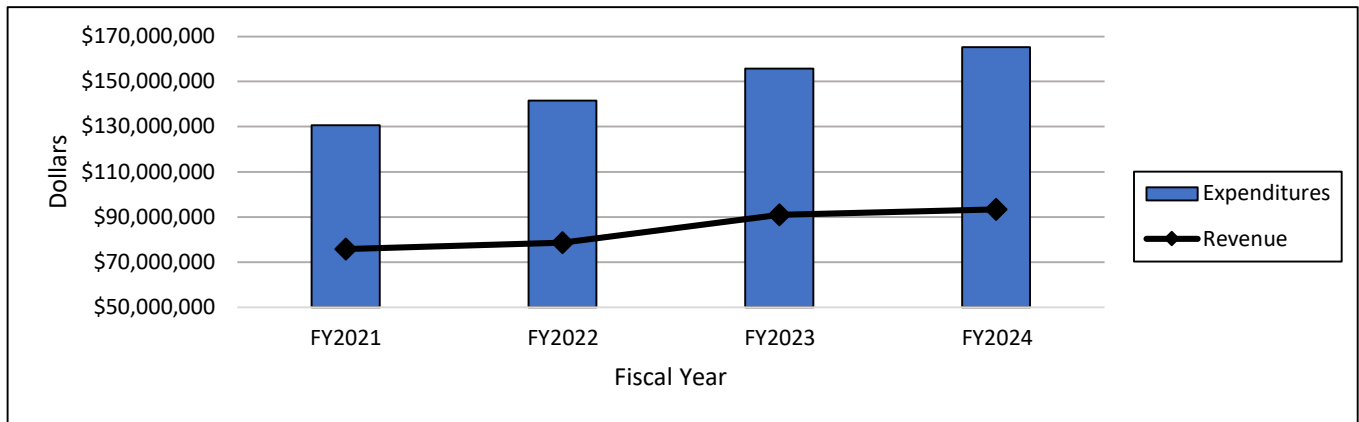


From Kindergarten through Graduation, teachers and staff support students.
Armel Elementary, James Wood Middle, Millbrook High

School Instruction

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$121,666,876	\$131,510,358	\$142,833,457	\$150,064,699	\$7,231,242	5.06%
Operating	8,847,126	9,712,937	12,828,920	15,027,599	2,198,679	17.14%
Capital/Leases	144,061	278,539	79,200	118,000	38,800	48.99%
Total	130,658,063	141,501,835	155,741,577	165,210,299	9,468,721	6.08%
Fees	215,688	550,678	473,750	439,750	-34,000	-7.18%
State/Federal	75,576,644	77,990,549	90,412,906	92,912,260	2,499,354	2.76%
Local Tax Funding	\$59,075,666	\$64,531,372	\$64,854,921	\$71,858,288	\$7,003,367	10.80%
Full-Time Positions	1,644	1685.1	1740.6	1758.6	18	1.03%



FY2024 Total Budget \$165,210,299

Notable Changes

Personnel

- Provides more teachers, school counselors, social workers, and instructional assistants focused on quality instruction, diverse languages, and social-emotional supports
- Minimum five percent salary increase for all staff; targeted pay scale enhancement of a \$15.00 per hour minimum starting wage
- Increases the starting teacher base salary to \$50,000 to better compete with surrounding Virginia school divisions

Goals/Objectives

- The major purpose of the public school system is to provide high quality, cost effective education for the children, youth, and adults of the County.
- FCPS is guided by “Portrait of a Graduate” focusing on the following competencies for students to be successful and “life ready” regardless of the path they choose to pursue after high school.
 - Communication
 - Collaboration
 - Learning how to learn
 - Social and cultural empathy
 - Flexibility, adaptability, and resilience
 - Creativity and innovation
 - Critical thinking and problem solving

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

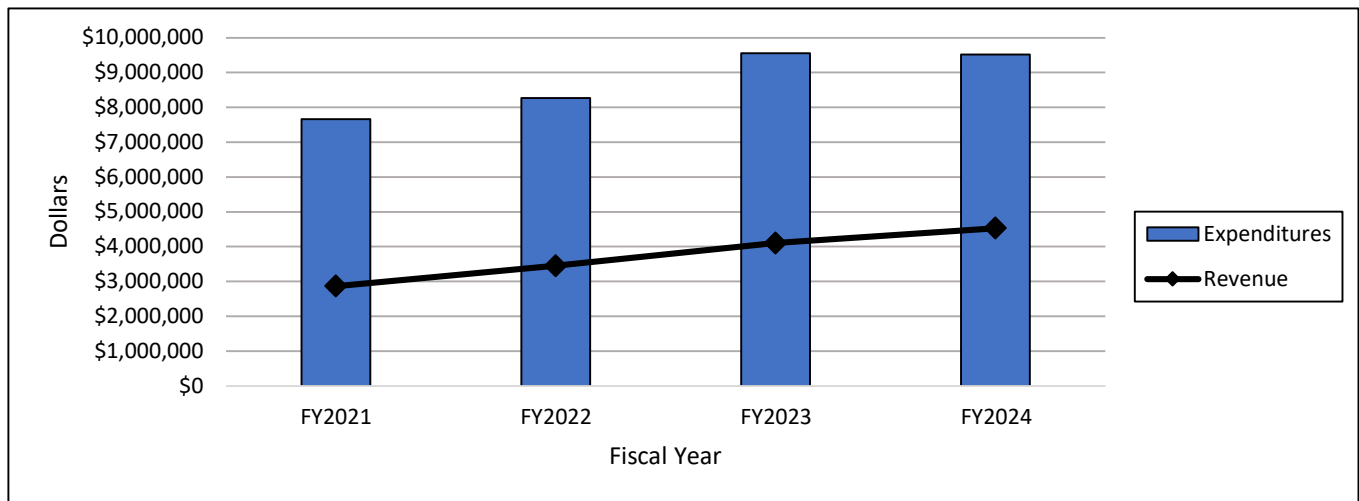
Departmental Accomplishments

- Received 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 ninth consecutive year.

Administration, Attendance, and Health Services

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY 23 to FY24	
Costs						
Personnel	\$7,073,224	\$7,540,650	\$8,206,470	\$8,371,187	\$164,717	2.01%
Operating	580,377	725,997	841,945	1,141,170	299,224	35.54%
Capital/Leases	11,407	0	505,000	5,000	-500,000	-99.01%
Total	7,665,007	8,266,647	9,553,415	9,517,357	-36,058	-0.38%
State/Federal	2,826,009	3,407,379	4,102,009	4,490,781	388,772	9.48%
Fees	45,000	45,000	0	45,000	45,000	100.00%
Local Tax Funding	\$5,040,973	\$4,906,033	\$5,451,406	\$4,981,575	-\$469,831	-8.62%
Full-Time Positions	73.1	77.1	75.6	75.6	0	0.00%



FY2024 Total Budget \$9,517,357

Notable Changes

Personnel

- Provides 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.



More than an author visit, Stan Tucker offered encouragement and motivation to students as well as staff at Apple Pie Ridge Elementary

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

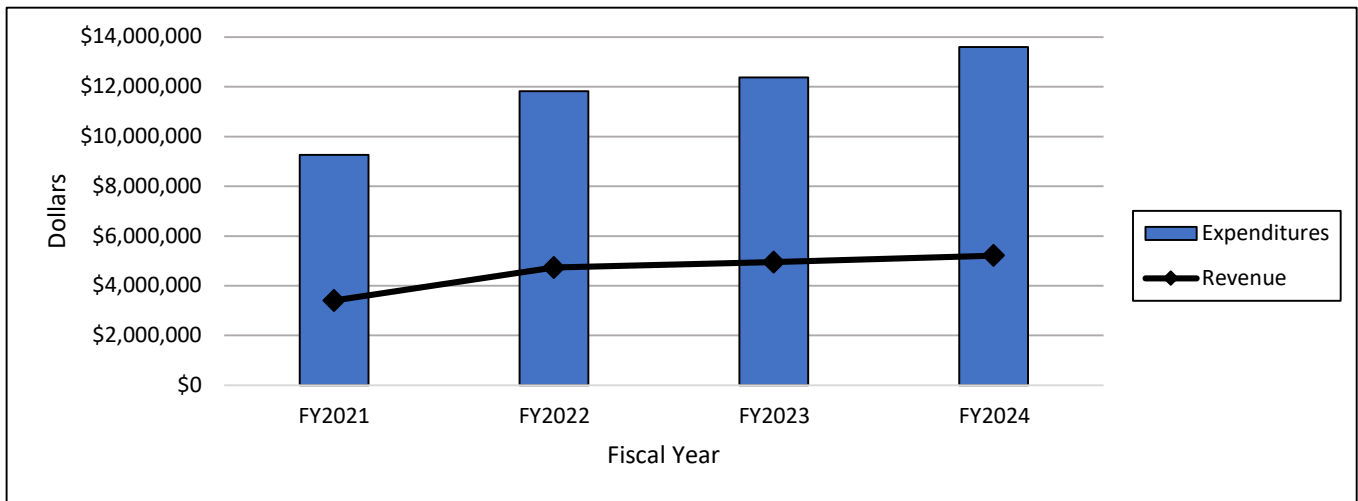
Departmental Accomplishments

- 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$7,157,553	\$8,372,866	\$8,544,316	\$9,172,377	\$628,061	7.35%
Operating	1,884,376	3,208,641	2,931,863	3,728,532	796,669	27.17%
Capital/Leases	214,193	237,699	900,000	690,000	-210,000	-23.33%
Total	9,256,122	11,819,206	12,376,179	13,590,909	1,214,730	9.81%
State/Federal	3,412,636	4,738,174	4,946,948	5,217,451	270,503	5.47%
Local Tax Funding	\$9,256,122	\$7,212,233	\$7,429,231	\$8,139,458	\$710,227	9.56%
Full-Time Positions	247	249	249	249	0	0.00%



FY2024 Total Budget \$13,590,909

Notable Changes

Personnel

- Minimum five percent salary increase for all staff; targeted pay scale enhancement of a \$15.00 per hour minimum starting wage

Operating

- Increased fuel and vehicle maintenance costs

Capital

- Provides for six replacement school buses

Goals/Objectives

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



Students and staff at Gainesboro Elementary School show appreciation for our bus drivers

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

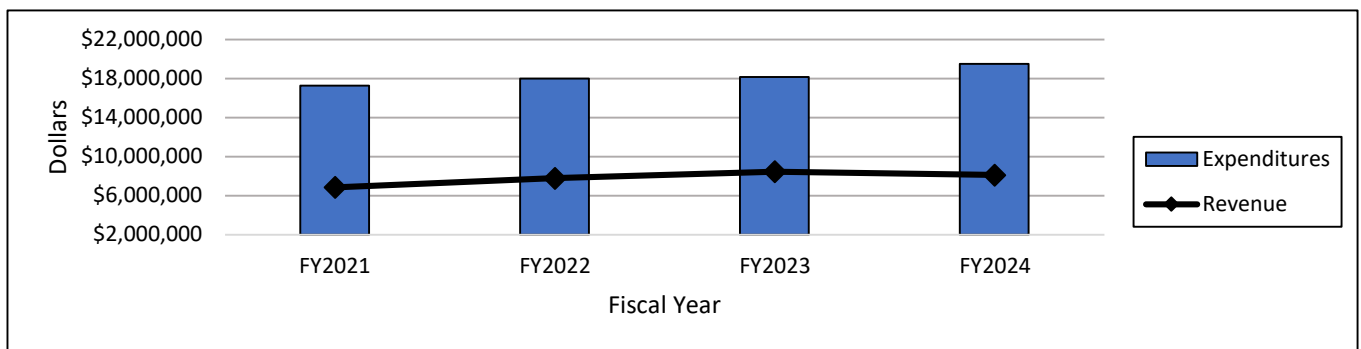
Departmental Accomplishments

- 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.
- Continued development of 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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$7,584,309	\$7,786,895	\$8,525,239	\$9,155,251	\$630,012	7.39%
Operating	8,364,164	7,637,627	8,240,209	9,113,681	873,472	10.60%
Capital/Leases	1,328,967	2,574,745	1,392,731	1,242,731	-150,000	-10.77%
Total	17,277,440	17,999,267	18,158,179	19,511,663	1,353,484	7.45%
Fees	457,009	476,493	487,552	546,766	59,214	12.14%
State/Federal	6,405,142	7,327,739	7,989,508	7,567,910	-421,598	-5.27%
Local Tax Funding	\$10,971,986	\$10,394,839	\$9,681,119	\$11,396,986	\$1,715,867	17.72%
Full-Time Positions	134.5	132.5	134.5	134.5	0	0.00%



FY2024 Total Budget \$19,511,663

Notable Changes

Personnel

- Minimum five percent salary increase for all staff, targeted pay scale enhancement of a \$15.00 per hour minimum starting wage

Operating

- Increased costs for facilities and grounds maintenance contracts and supplies due to inflation

Goals/Objectives

- Ensure a well-maintained, safe, and clean environment for instructing students and employing staff within the school division.



FCPS custodial staff are always ready to lend a helping hand.
Apple Pie Ridge Elementary

School Operating – Nutrition Services

Inspire 2025:
A Promise for Progress

Vision

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

What We Do

- The school system operates a school nutrition service that provides meals and snacks for pre-kindergarten students under the federally funded program

Goals/Objectives

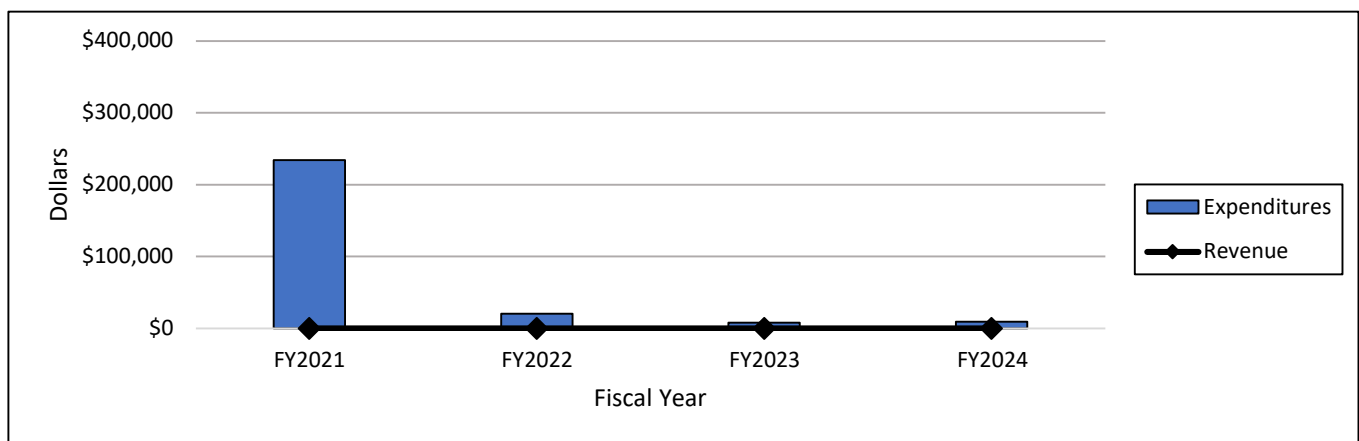
- Provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

Departmental Accomplishments

- Served meals to four pre-kindergarten classrooms.

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23to FY24	
Costs						
Personnel	\$1,419	\$14,279	\$0	\$0	\$0	0.00%
Operating	232,964	6,048	8,000	9,200	1,200	15.00%
Total	234,383	20,327	8,000	9,200	1,200	15.00%
State/Federal	0	0	0	0	0	0.00%
Local Tax Funding	\$234,383	\$20,327	\$8,000	\$9,200	\$1,200	15.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$9,200

No Notable Changes

Inspire 2025: A Promise for Progress

Vision

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What We Do

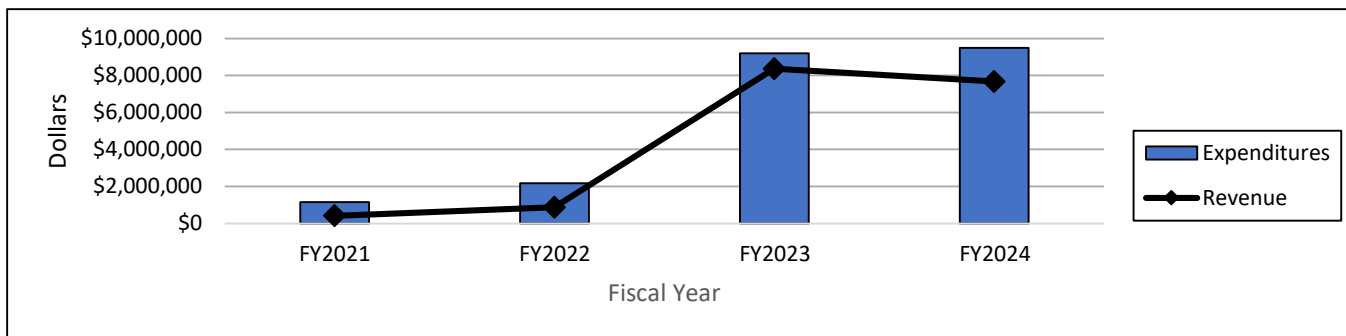
- The office of Planning & Development is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
 - includes developing enrollment projections, preparing the Capital Improvements Plan for School Board approval, hiring architects and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

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$267,651	\$318,657	\$296,460	\$314,268	\$17,808	6.01%
Operating	206,557	846,070	1,701,800	1,465,781	-236,019	-13.87%
Capital/Leases	675,663	1,014,426	7,200,000	7,700,000	500,000	6.94%
Total	1,149,871	2,179,153	9,198,260	9,480,049	281,789	3.06%
State/Federal	423,946	873,596	8,367,900	7,676,989	-690,911	-8.26%
Local Tax Funding	\$762,975	\$1,329,747	\$830,360	\$1,803,060	\$972,700	117.14%
Full-Time Positions	2	2	2	2	0	0.00%



FY2024 Total Budget \$9,480,049

Notable Changes

Operating

- Continued progress of the Armel and NREP HVAC replacement projects funded by the federal government. These federal funds expire September 2024

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Vision

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What We Do

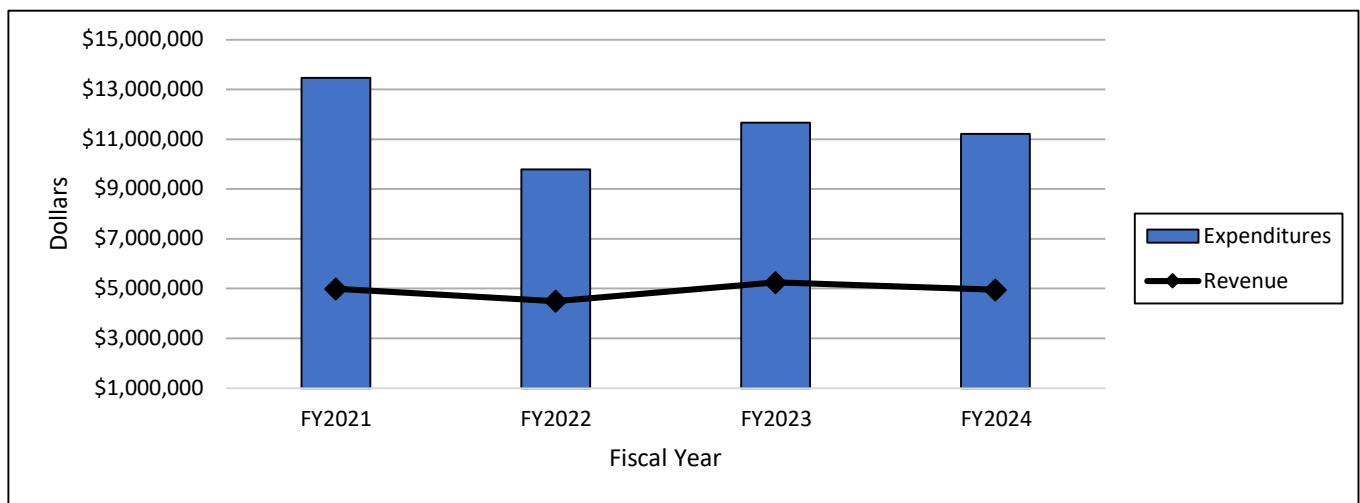
- The technology classification captures technology-related expenditures that are directly used in classroom instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance
- This department provides technology leadership, products, and services 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



Technology in the classroom prepares students for our information world.
James Wood High School

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$5,031,642	\$5,274,464	\$5,600,568	\$5,869,475	\$268,906	4.80%
Operating	8,054,370	4,290,598	4,453,834	4,246,745	-207,089	-4.65%
Capital/Leases	386,525	222,633	1,607,935	1,104,000	-503,935	-31.34%
Total	13,472,537	9,787,696	11,662,337	11,220,219	-442,118	-3.79%
Fees	20,836	28,702	60,000	60,000	0	0.00%
State/Federal	4,967,185	4,467,767	5,190,454	4,895,942	-294,512	-5.67%
Local Tax Funding	\$8,918,615	\$5,399,877	\$6,411,883	\$6,264,278	-\$147,605	-2.30%
Full-Time Positions	50.2	50.2	50.2	50.2	0	0.00%



FY2024 Total Budget \$11,220,219

Notable Changes

Personnel

- Minimum five percent salary increase for all staff; targeted pay scale enhancement of a \$15.00 per hour minimum starting wage

Operating and Capital

- Loss of federal pandemic relief funds to support technology devices.

Goals/Objectives

- Ensure that all schools have access to integrated services across high-speed networks that sufficiently support reliable, ongoing operations.
- Identify and deliver effective technology training to assist teachers in helping students achieve high academic standards while providing leadership in the utilization of learning technologies.

Inspire 2025:
A Promise for Progress

Vision

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

What We Do

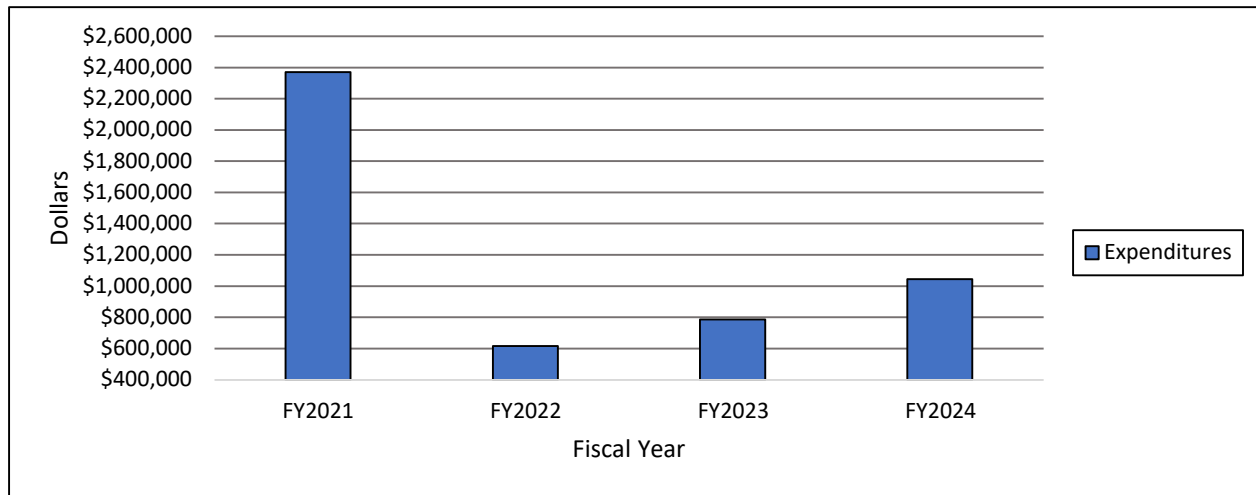
- The School Operating Fund transfers money to other funds in the school budget
- Transfers reflected here represent the required local portion for the School Textbook Fund and a transfer to the School Nutrition Services Fund

Goals/Objectives

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

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$2,370,166	\$615,565	\$786,496	\$1,044,264	\$257,768	32.77%
Local Tax Funding	\$2,370,166	\$615,565	\$786,496	\$1,044,264	\$257,768	32.77%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$1,044,264

Operating

- Additional funds to support free textbooks to students, uncollectable student meal balances, and debt service.

School Debt Service Fund

Inspire 2025: A Promise for Progress

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

What We Do

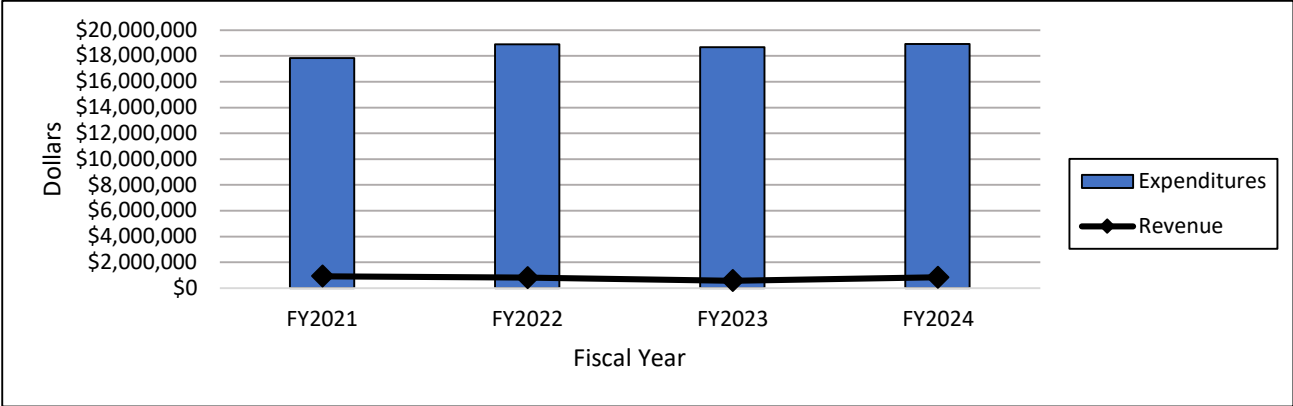
- Whenever extensive building programs are developed by the school board and loans through bonds are procured, it is necessary to set up a schedule of repayment over a twenty-year period
- The funds in this category include principal and interest for Virginia Public School Authority Bonds when interim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

Goals/Objectives

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

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$17,823,711	\$18,893,592	\$18,668,623	\$18,927,199	\$258,576	1.39%
Total	17,823,711	18,893,592	18,668,623	18,927,199	258,576	1.39%
State/Federal	604,397	656,354	558,706	624,212	65,506	11.72%
Carry Forward Prior Year	332,288	160,320	32,999	0	-32,999	-100.00%
Transfers from School Funds	0	0	0	226,069	226,069	100.00%
Local Tax Funding	\$17,085,531	\$18,076,918	\$18,076,918	\$18,076,918	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 Total Budget \$18,927,199

Notable Changes

Operating

- Increase in principal and interest payments due to continued financing of the Indian Hollow Elementary and James Wood High School major construction projects.

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 lunch

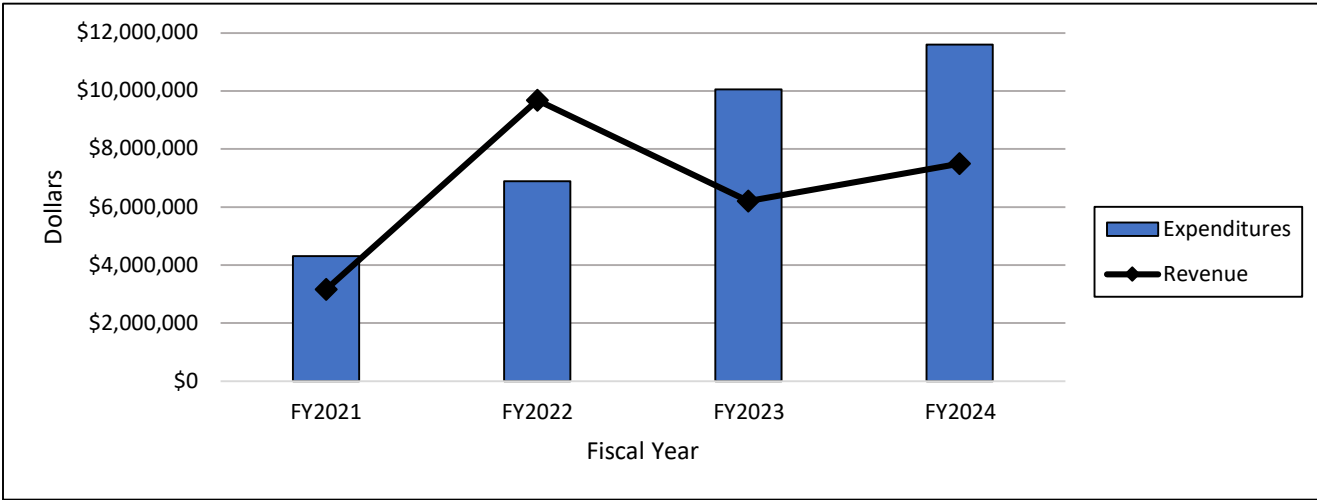
Departmental Accomplishments

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

School Nutrition Services Fund

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$2,871,003	\$3,235,122	\$3,364,608	\$4,045,398	\$680,790	20.23%
Operating	1,436,144	3,612,041	2,859,584	3,730,321	870,737	30.44%
Capital/Leases	0	45,626	3,835,337	3,820,628	-14,709	-0.38%
Total	4,307,147	6,892,789	10,059,529	11,596,347	1,536,818	15.27%
Fees	27,955	395,195	2,497,201	2,654,069	156,868	6.28%
State/Federal	3,136,074	9,285,962	3,709,799	4,846,816	1,137,017	30.64%
Transfers from Other Funds	1,272,802	17	30,000	60,000	30,000	100.00%
Carry Forward Prior Year	1,577,904	1,707,589	3,822,529	4,035,462	212,933	5.57%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	94.5	94.5	94.5	94.5	0	0.00%



FY2024 Total Budget \$11,596,347

Notable Changes

Operating

- Supports a minimum starting hourly wage of \$15.00
- Supports increases to food costs due to inflation and increased student participation in the school breakfast and lunch programs

Capital

- Minimal decrease in 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
Gainesboro Elementary Cafeteria

Inspire 2025: A Promise for Progress

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

What We Do

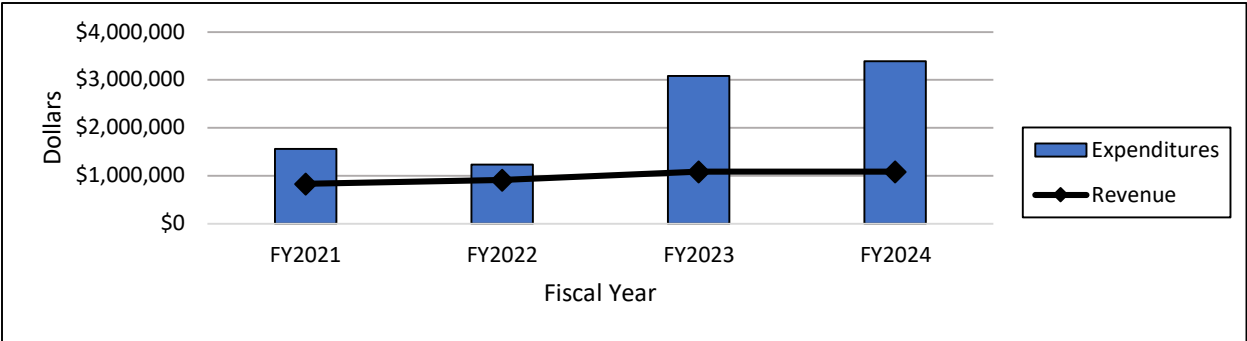
- The School Board operates a textbook fund that provides textbooks (physical and digital formats) and other materials for students in grades K-12
- As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students
- Disbursements for textbooks are determined by an adoption schedule set by the Virginia Department of Education
- Based on the adoption schedule, total disbursements for textbooks can vary from one year to the next
- Textbooks scheduled for adoption for school year 2023-2024 include middle and high school math and Algebra

Goals/Objectives

- Provide textbooks to all students free of charge.

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$25,096	\$27,039	\$28,409	\$31,365	\$2,956	10.41%
Operating	1,532,208	1,202,997	3,056,368	3,358,028	301,660	9.87%
Total	1,557,304	1,230,036	3,084,777	3,389,393	304,616	9.87%
Fees	2,458	42,068	11,500	11,500	0	0.00%
State/Federal	829,246	865,137	1,070,348	1,072,752	2,404	0.22%
Transfers from Other Funds	1,097,364	615,548	756,496	758,195	1,699	0.22%
Carry Forward Prior Year	906,178	1,277,942	1,246,433	1,546,946	300,513	24.11%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0.5	0.5	0.5	0.5	0	0.00%



FY2024 Total Budget \$3,389,393

Notable Changes

Operating

- Increase in funds supports the textbook adoption schedule.

School Private Purpose Funds

Inspire 2025: A Promise for Progress

Vision

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

What We Do

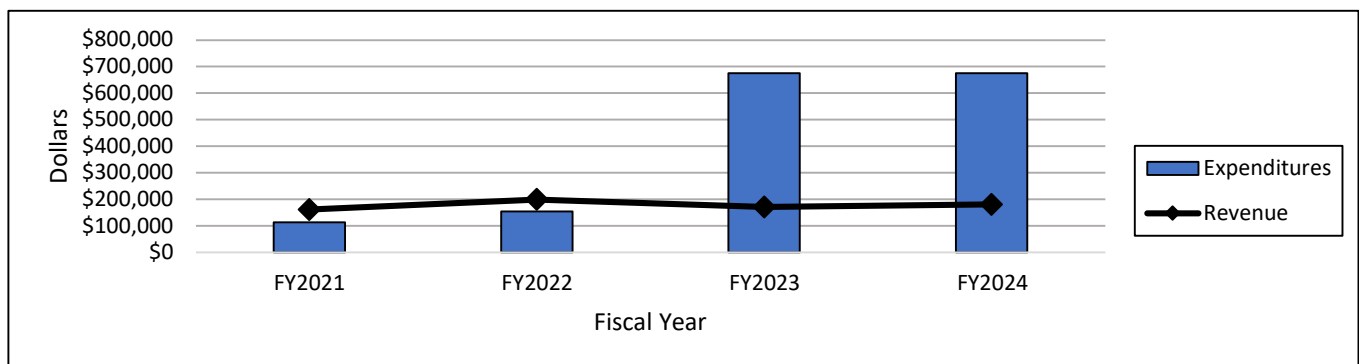
- School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund
- These funds include some non-expendable funds provided through private donors
- Scholarships and other initiatives associated with the school board’s mission are examples of the types of activities accounted for in these private purpose funds. The funds also account for the distribution of income generated by the corpus and which are restricted for special purposes
- Donated funds and financial activities for special purposes such as Bright Futures are also recorded here

Goals/Objectives

- Provide instructional needs and various supports to students.

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$11,146	\$14,739	\$10,790	\$79,609	\$68,819	637.80%
Operating	81,213	118,107	252,527	335,391	82,864	32.81
Capital	21,077	20,683	401,683	250,000	-151,683	-37.76%
Transfers	0	0	10,000	10,000	0	0.00%
Total	113,436	153,529	675,000	675,000	0	0.00%
Fees	161,658	199,676	171,000	180,000	9,000	5.26%
Carry Forward Prior Year	582,878	631,000	504,000	495,000	-9,000	-1.79%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	1	1	1	3	2	200.00%



FY2024 Total Budget \$675,000

Notable Changes

Operating and Capital

- Reclassification of two full-time equivalent positions from the operating and school construction funds to be paid from Bright Futures funds.

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

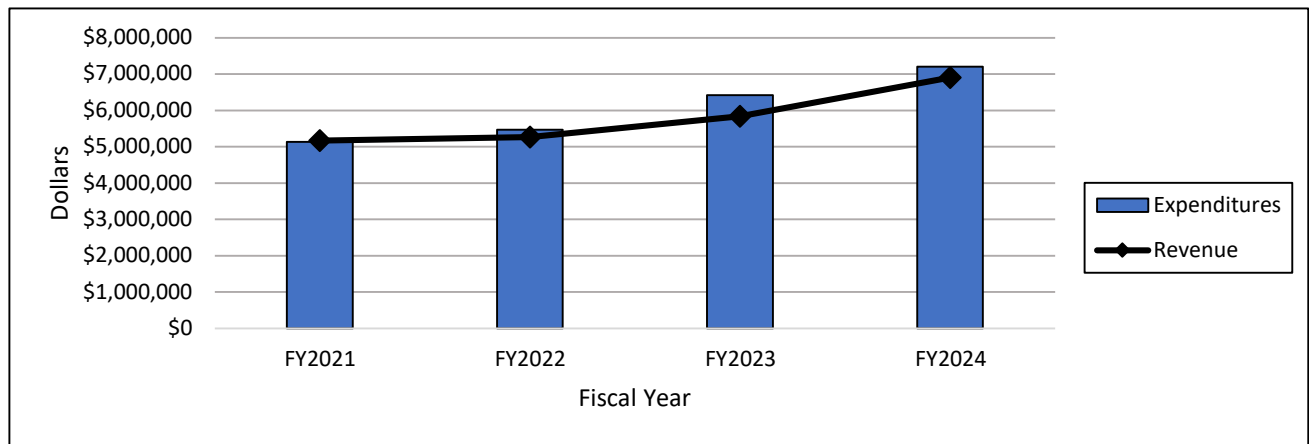
Related Services

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

NREP Operating Fund

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$4,417,506	\$4,801,490	\$5,168,036	\$6,144,998	\$976,962	18.90%
Operating	706,122	655,539	623,087	706,585	83,498	13.40%
Capital/Leases	0	170	615,100	336,000	-279,100	-45.37%
Transfer	10,000	10,000	10,000	20,000	10,000	100.00%
Total	5,133,628	5,467,198	6,416,223	7,207,583	791,360	12.33%
Fees	5,142,530	5,238,960	5,814,123	6,881,583	1,067,460	18.35%
State/Federal	26,000	26,000	26,000	26,000	0	0.00%
Carry Forward Prior Year	517,528	552,330	576,100	300,000	-276,100	-47.92%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	77.8	77.8	87.8	89.8	2.0	2.27%



FY2024 Total Budget \$7,207,583

Notable Changes

Personnel

- Two additional instructional assistant positions
- Minimum five percent salary increase for all staff; targeted pay scale enhancement of a \$15.00 per hour minimum starting wage



Northwestern Regional Educational Programs (NREP)

Goals/Objectives

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

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

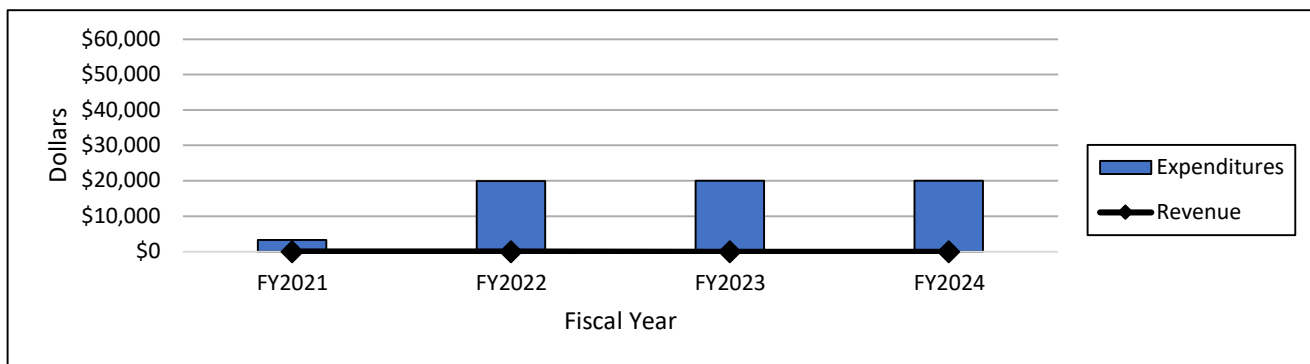
- The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program

Goals/Objectives

- Provide textbooks to all NREP students.

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$3,245	\$19,904	\$20,000	\$20,000	\$0	0.00%
Total	3,245	19,904	20,000	20,000	0	0.00%
Fees	31	43	0	0	0	0.00%
Carry Forward Prior Year	10,115	16,902	10,000	0	-10,000	-100.00%
Transfers from Other Funds	10,000	10,000	10,000	20,000	10,000	100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2024 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

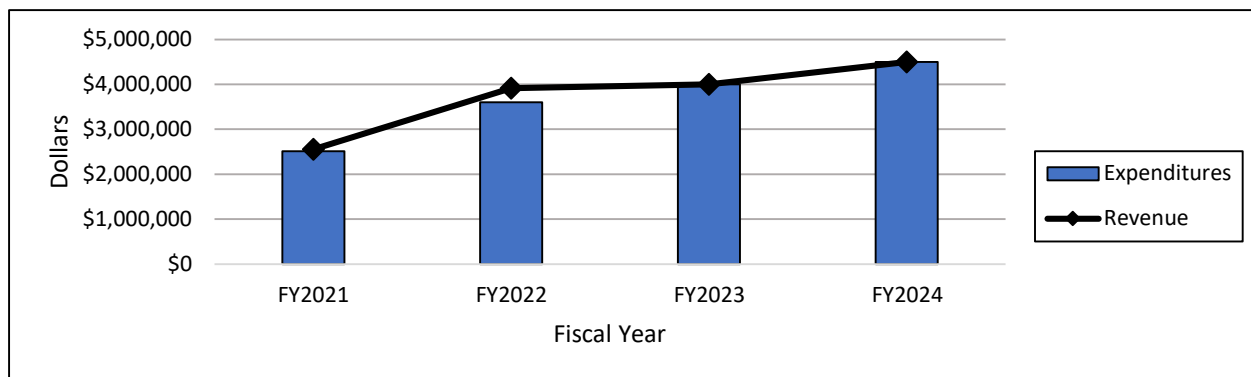
- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and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

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Personnel	\$1,049,592	\$968,431	\$1,173,245	\$1,279,903	\$106,658	9.09%
Operating	1,463,108	2,629,673	2,826,755	3,220,097	393,342	13.92%
Total	2,512,700	3,598,104	4,000,000	4,500,000	500,000	12.50%
Fees	2,553,181	3,911,738	4,000,000	4,500,000	500,000	12.50%
Carry Forward Prior Year	465,023	505,504	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%



FY2024 Total Budget \$4,500,000

Notable Changes

Personnel

- Minimum five percent salary increase for all staff; targeted pay scale enhancement of a \$15.00 per hour minimum starting wage

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 2023-2028

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								
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Long-Range Projects 2028+	County Contributions	Total Project Costs
Public Schools								
Fourth High School		9,600,000	53,200,000	42,600,000	31,900,000		137,300,000	137,300,000
Sherando High Renovation/Expansion			8,800,000	48,700,000	38,900,000	29,200,000	125,600,000	125,600,000
Sherando High Addition		5,000,000	15,000,000	10,000,000			30,000,000	30,000,000
Millbrook High Addition					5,000,000	25,000,000	30,000,000	30,000,000
Apple Pie Ridge Elementary Phase 2 Renovation			2,000,000	16,900,000	10,100,000		29,000,000	29,000,000
Armel Elementary Renovation/Expansion		800,000	6,700,000	4,000,000			11,500,000	11,500,000
Jordan Springs Elementary Classroom Addition			400,000	3,300,000			3,700,000	3,700,000
Onsite Traffic Safety Improvements			300,000	2,600,000			2,900,000	2,900,000
Total Public Schools	0	15,400,000	86,400,000	128,100,000	85,900,000	54,200,000	370,000,000	370,000,000
Parks and Recreation								
Abrams Creek Greenway Trail		550,646	1,512,149			2,037,027	819,964	4,099,822
Old Charlestown Road Park			3,862,740				1,931,370	3,862,740
Sherando Park Softball Complex	15,000	973,800					988,800	988,800
Community Center		1,125,122	10,126,098				11,251,220	11,251,220
Playground Replacement	340,830	225,000	310,000				875,830	875,830
Water Slide/SprayGround Clearbrook/Sherando		115,736	1,041,621				1,157,357	1,157,357
Clearbrook Park Development		227,220	227,220				454,440	454,440
Gym Addition Jordan Springs Elementary			165,712	1,491,412			1,657,124	1,657,124
Sherando Park Area 1 Rec Access Phase 2			159,487	1,435,385			1,594,872	1,594,872
Sherando Park Area 3 Development			281,000	2,529,001			2,810,001	2,810,001
Sherando Baseball Field Lighting Replacement			1,072,183				1,072,183	1,072,183
Neighborhood Parks			588,386	588,386	1,176,772	3,530,317	5,883,861	5,883,861
Regional Parks				3,596,893	3,596,893	10,790,678	17,984,464	17,984,464
Indoor Aquatic Facility				2,492,495	22,432,457		24,924,952	24,924,952
Indoor Ice Rink				1,357,209	12,214,880		13,572,089	13,572,089
South Sherando Park Development						2,799,450	2,799,450	2,799,450
National Guard Armory Gym Addition				715,743			715,743	715,743
Sherando Park Area 1 and 2 Development					3,916,725		3,916,725	3,916,725
Parks and Recreation Total	355,830	3,217,524	19,346,596	14,206,524	43,337,727	19,157,472	94,412,445	99,621,673
Regional Library								
Gainesboro Library		162,773	1,407,000	237,022	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	237,022	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

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Long-Range Projects 2028+	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						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								
Station 11 Apparatus/Vehicles	850,000	572,000	207,000	1,237,000	882,000	965,000		4,713,000
Station 12 Building Expansion	3,000,000							3,000,000
Station 12 Apparatus/Vehicles	400,000			775,000				1,175,000
Station 13 Apparatus/Vehicles	775,000		650,000	400,000				1,825,000
Station 14 Apparatus/Vehicles		650,000						650,000
Station 15 Apparatus/Vehicles			775,000					775,000
Station 16 Apparatus/Vehicles	2,450,000				775,000			3,225,000
Station 18 Parking Lot Repair		150,000						150,000
Station 18 Apparatus/Vehicles		400,000	775,000	400,000				1,575,000
Station 19 Apparatus/Vehicles		650,000						650,000
Station 20 Paving	200,000							200,000
Station 20 Apparatus	775,000	1,200,000		650,000				2,625,000
Station 21 Apparatus	775,000		1,600,000					2,375,000
Station Renovations	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000		7,000,000
Wildland Replacement Vehicle					400,000			400,000
Wildland Replacement Vehicle					400,000			400,000
Wildland Replacement Vehicle					400,000			400,000
Total Fire & Rescue Companies	10,225,000	4,622,000	5,007,000	4,462,000	3,857,000	2,965,000		31,138,000
Sheriff's Office								
Replacement Vehicles	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	continuous	6,000,000	12,000,000
Firearms Training Simulator	150,000						150,000	150,000
Storage/Training Building	380,000						380,000	380,000
Total Sheriff's Office	1,530,000	1,100,000	1,200,000	1,300,000	1,400,000		6,530,000	12,530,000
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:								
Exit 313 Bridge Replacement/Capacity Improvements	38,422,650						38,422,650	38,422,650
Renaissance Drive, Phase 2 (E)	4,655,857						4,655,857	4,655,857
Route 277 right turn extension Warrior Drive	500,850						500,850	500,850
Route 7 STARS Study Project	1,050,000						1,050,000	1,050,000
Exit 317 Interchange Ramp Realignment	7,103,494						7,103,494	7,103,494
Route 11 @ Old Charlestown Road Roundabout (E)	5,426,108						5,426,108	5,426,108
Redbud Road Realignment (E)	5,988,000						5,988,000	5,988,000
Gainesboro Rd Intersection w/Route 522 upgrade	300,000						300,000	300,000
Unfunded Priorities:								
Route 37 Engineering & Construction (E)						851,681,250	851,681,250	851,681,250
Route 277 Widening/Safety Improve. Ph 2 (E)						28,876,025	28,876,025	28,876,025
Exit 317 Interchange Upgrade						36,750,000	36,750,000	36,750,000

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Long Range Projects 2028+	County Contributions	Total Project Costs
Widening of Route 11 North Ph 1 (E)						32,189,145	32,189,145	32,189,145
Bruce town/Hopewell Rd Realignment (E)						9,084,600	9,084,600	9,084,600
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)						3,747,397	3,747,397	3,747,397
Widening of Route 11 North Ph 2 (E)						218,030,400	218,030,400	218,030,400
Senseny Road Widening (E)						76,083,525	76,083,525	76,083,525
Senseny Rd turn lanes/imp. Crestleigh Dr (E)						2,894,102	2,894,102	2,894,102
I-81 Exit 307 Relocation & 4 In Connection (E)						266,014,654	266,014,654	266,014,654
Warrior Drive Extension south (E)						53,372,025	53,372,025	53,372,025
Channing Drive Extension (E)						51,100,875	51,100,875	51,100,875
Inverlee Way (E)						31,001,197	31,001,197	31,001,197
Warrior Drive Extension (Crosspointe South) (E)						38,041,762	38,041,762	38,041,762
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	63,446,959					1,704,274,457	1,767,721,416	1,767,721,416
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	86,772,789	49,969,270	127,105,040	153,869,990	136,129,415	1,789,796,929	2,280,172,317	2,349,643,433
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 2023-2024 are presented as follows:

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.

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 Clearbrook's 2nd playground.

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

Station 11 Apparatus/Vehicles (Stephens City): Replacement of current ladder tower truck, three ambulance/medic units, and command vehicle, all equipped with necessary equipment to meet desired specifications. These new replacement units are needed due to personnel safety, condition of major components, changes to national standards/federal mandates, and high mileage.

Station 12 Building Expansion (Middletown): 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.

Station 12 Apparatus/Vehicles (Middletown): Replacement of one ambulance/medic unit and an existing fire engine, all equipped with necessary equipment to meet desired specifications. These apparatus/vehicle replacements meet the criteria set forth in the Frederick County Fire and Rescue Apparatus Replacement Plan. This plan addresses the age, mileage, engine hours, out of service time, and repair costs over the life of the apparatus.

Station 13 Apparatus/Vehicles (Clearbrook): Replacement of current fire engine, ambulance/medic unit, and tanker, all equipped with necessary equipment to meet desired specifications. These apparatus/vehicle replacements meet the criteria set forth in the Frederick County Fire and Rescue Apparatus Replacement Plan. This plan addresses the age, mileage, engine hours, out of service time, and repair costs over the life of the apparatus.

Station 16 Apparatus/Vehicles (Gainesboro): Replacement of current ladder tower truck, fire engine, and tanker, all equipped with necessary equipment to meet desired specifications. These apparatus/vehicle replacements meet the criteria set forth in the Frederick County Fire and Rescue Apparatus Replacement Plan. This plan addresses the age, mileage, engine hours, out of service time, and repair costs over the life of the apparatus.

Station 20 Paving (Reynolds Store): This project consists of repaving existing asphalt entrance and parking lot. This also adds a second entrance approximately 250 feet south of current entrance to be paved and connected to existing paved parking lot area.

Station 20 Apparatus/Vehicles (Reynolds Store): Replacement of current fire engine, rescue engine, and tanker, all equipped with necessary equipment to meet desired specifications. These apparatus/vehicle replacements meet the criteria set forth in the Frederick County Fire and Rescue Apparatus Replacement Plan. This plan addresses the age, mileage, engine hours, out of service time, and repair costs over the life of the apparatus.

Station 21 Apparatus/Vehicles (Millwood Station): Replacement of current fire engine, rescue engine, and ambulance/medic unit, all equipped with necessary equipment to meet desired specifications. These apparatus/vehicle replacements meet the criteria set forth in the Frederick County Fire and Rescue Apparatus Replacement Plan. This plan addresses the age, mileage, engine hours, out of service time, and repair costs over the life of the apparatus.

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.

Storage/Training Building: 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.

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.

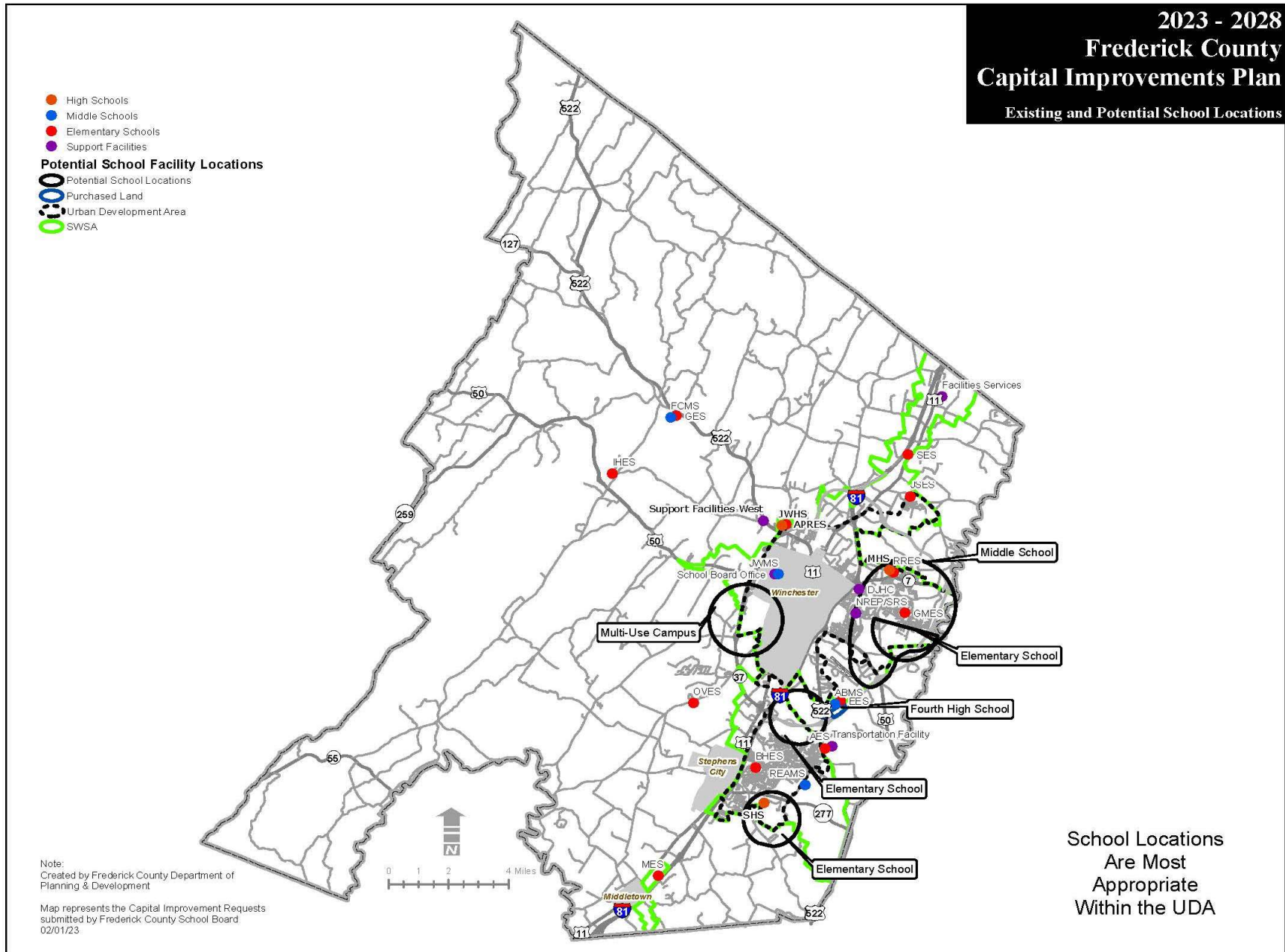
Redbud Road Realignment: This project consists of the realignment of Redbud Road and coincides with the Exit 317 interchange realignment. This realignment is critical for trips that currently use Redbud Road which total nearly 3,000 vehicles per day. VDOT has made it a requirement for the ramp realignment to move forward.

Gainesboro Road Intersection w/Route 522 Upgrade: This project seeks to upgrade the entrance points into Frederick County Middle School and Gainesboro Elementary School where they access the state road system and improve the intersection of Gainesboro Road and Route 522 to accommodate the traffic shift that will be involved as the schools relocate their primary access point to Gainesboro Road. This project will improve safety for traffic in the vicinity of the schools as well as school traffic itself.

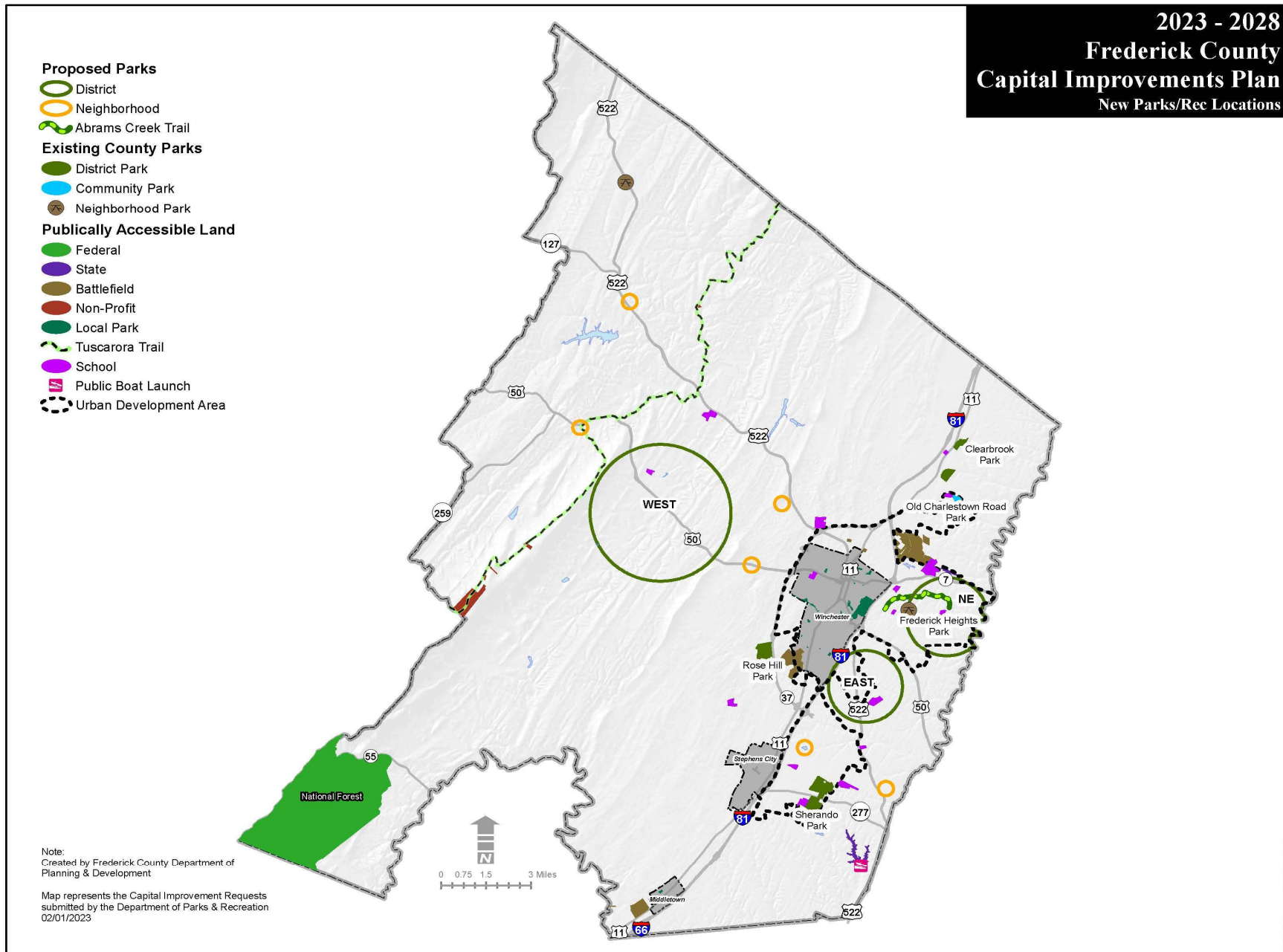
New Aviation Terminal Building: The Airport proposes design, bid, and construction of a new terminal building. The new facility will be constructed south of the existing building. The project will construct a new terminal building to accommodate a relocated taxiway and aircraft parking apron and address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

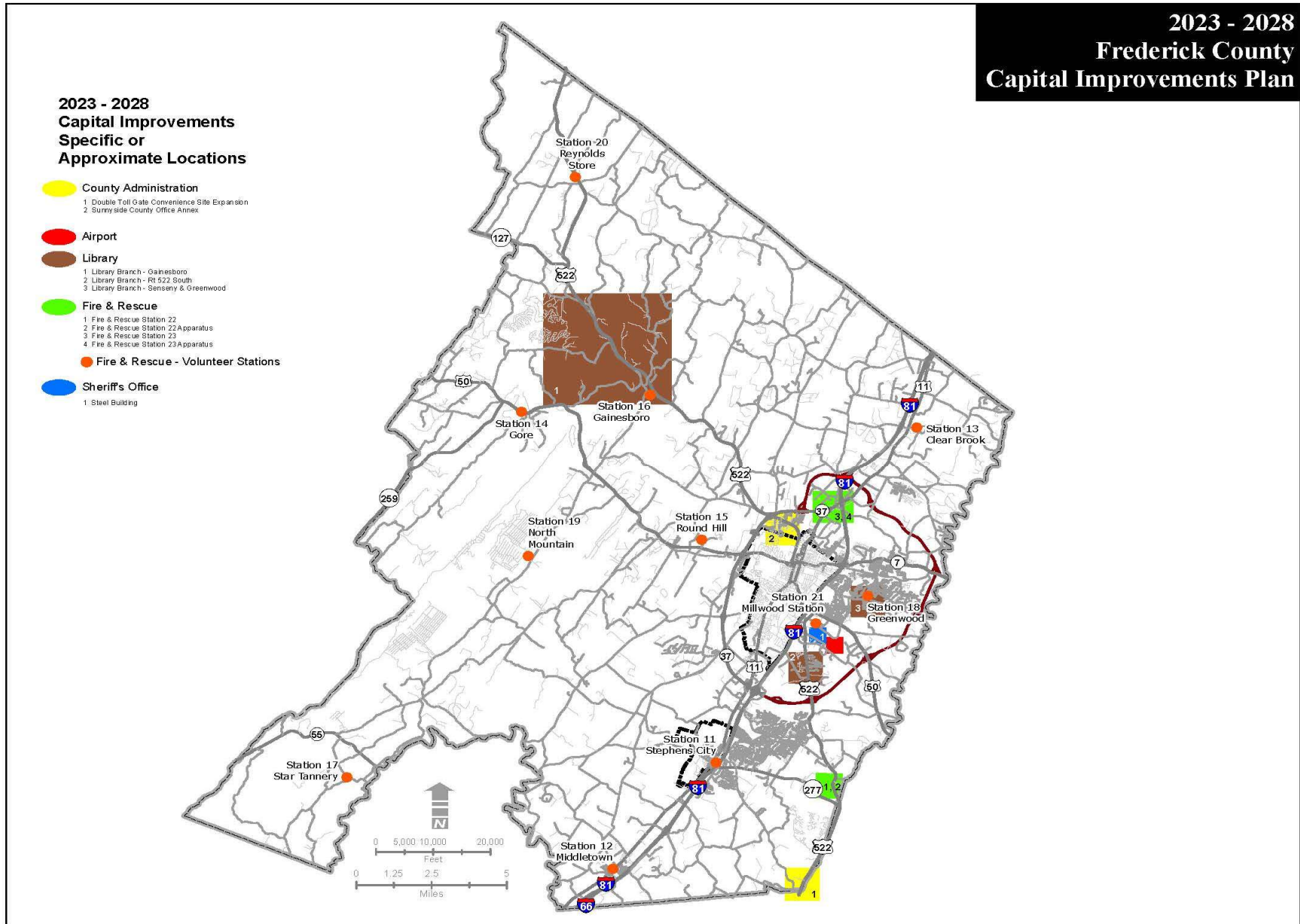
The map below shows the school projects that are described on the previous table.



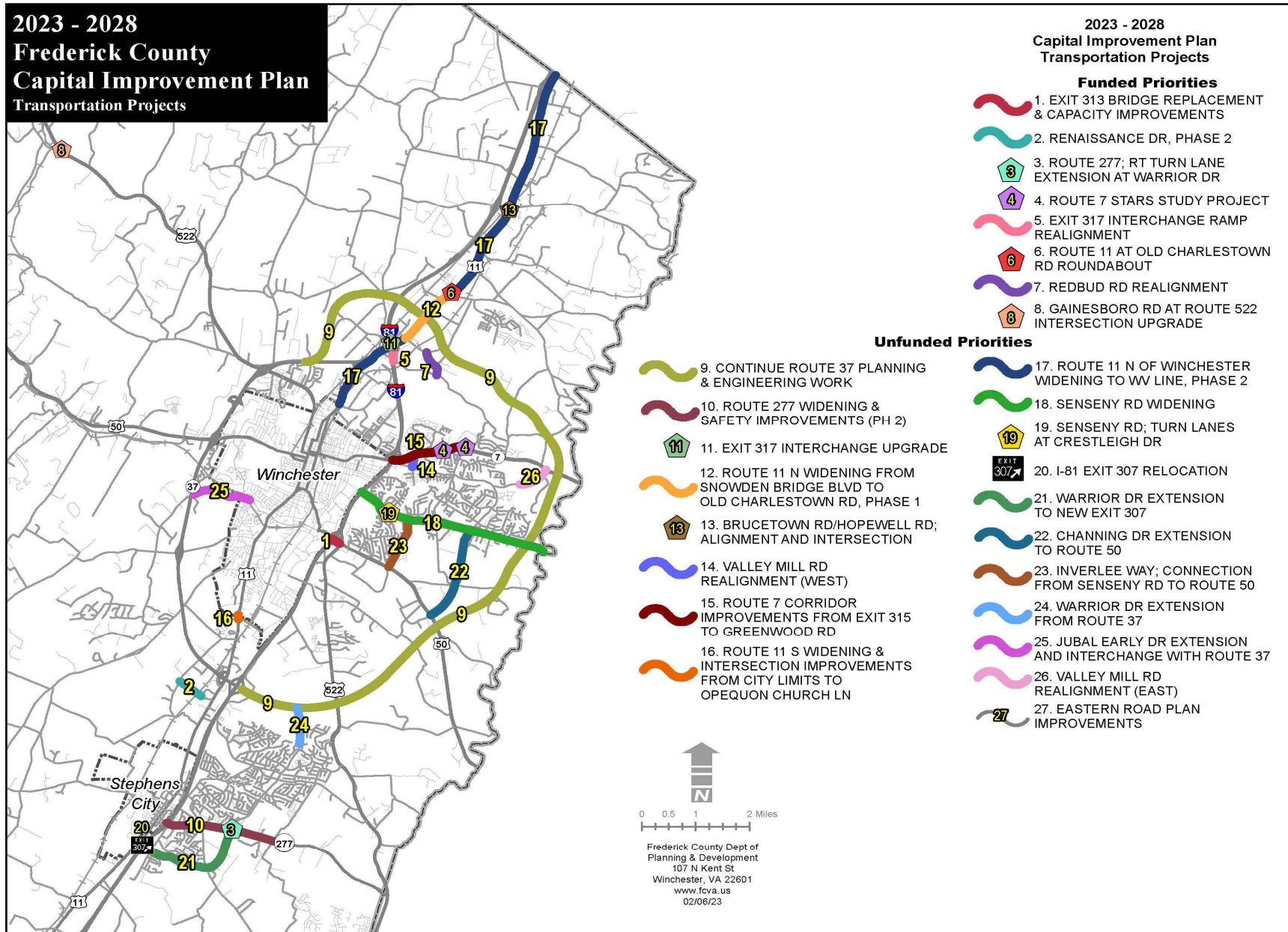
The map below shows the parks projects that are described on the previous table.



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 2023-2024 and have been included in each separate fund. A summary of these funded capital items are as follows:

General Fund:	
46,481	Parks Equipment – funded with school maintenance reimbursement funds
29,538	Parks Equipment – funded with school maintenance reimbursement funds
\$76,019	Total General Fund Capital
Regional Jail Fund:	
\$25,000	Gas fryer
14,000	Zero turn mower
10,000	Outdoor building for equipment storage
17,000	Medical Department Remodel
50,000	Handicap accessible van
8,000	85” television with touch capability for conference room
\$124,000	Total Regional Jail Fund Capital
Landfill Fund:	
\$100,000	Expansion of onsite wireless network
1,200,000	Replacement of MSW 826 Trash Compactor – The current unit will reach 10,000 hours and the end of the guaranteed buy back period during FY2024. The trash compactor is the most critical piece of equipment for the operation of the MSW landfill and needs to be in good repair at all times. The current unit will be traded in as part of the purchase of the new loader. The cost to operate the new unit should be similar and not have a net impact on operation 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
1,000,000	Leachate Media for CDD Cell Construction – The purchase of leachate collection media (rock-based filtering system) is for the expansion of the Construction Demolition Debris landfill. It is anticipated that the existing cell will reach capacity by 2027.
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.

250,000	Gas Wellfield Expansion – Expansion ensures that the landfill captures, collects, and destroys the maximum amount of landfill gas possible. This gas is used to fuel the landfill gas to energy plant. By expanding the wellfield, the landfill is able to generate additional electricity increasing the revenue stream from power generation. The expansion will include the addition of both horizontal and vertical gas collection wells as a method to increase longevity of the added infrastructure.
\$3,035,000	Total Landfill Fund Capital
School Funds:	
\$15,266,359	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses/Private Purpose Funds – Capital outlay expenditure appropriations for FY 2024 are primarily for new and replacement furniture and equipment for instruction, administration, school buses, 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 2024 is non-routine, non-recurring expenditures to replace facilities air ventilation equipment with the use of expiring federal funds.
1,000,000	School Capital Fund – Capital outlay expenditure appropriations for FY 2024 for the School Capital Fund is non-routine capital that will not affect current and future operating funds but will help preserve building assets.
\$16,266,359	Total School Funds Capital
\$30,110,054	Total Capital – All Funds

As stated, the items in this table are included in the approved FY2024 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 FY2020 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 FY2022, the Board of Supervisors transferred and appropriated \$19.5 million to the Capital Fund. At the time of the transfer, the fund had a balance of \$16.5 million, creating an ending balance of \$36 million.

Projects:

Although there were no capital fund projects during FY2023, the Board of Supervisors has approved the use of \$6.7 million during FY2024: \$6 million for transportation projects and \$661,174 for replacement school buses.

School Capital Fund

Fund Description:

This fund is used for the purchase of capital items not reflected in the school operating budget. For FY 2024, \$1,000,000 in unspent funds from the prior year are carried over to continue projects that were begun in FY 2023 but not completed by June 30, 2023.

Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2024 Adopted Budget	Change FY23 to FY24	
Costs						
Operating	\$403,961	\$8,000	\$7,289,392	\$1,000,000	-\$6,289,392	-86.28%
Capital	4,555,565	1,522,317	0	0	0	0.00%
Total	4,959,526	1,530,317	7,289,392	1,000,000	-6,289,392	-86.28%
Other Funds	16,963	0	0	0	0	0.00%
State Funds	0	0	5,289,392	0	-5,289,392	-100.00%
Carry Over Prior Year	1,352,825	2,103,140	2,000,000	1,000,000	-1,000,000	-50.00%
Local Tax Funding	\$5,692,878	\$4,264,552	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%

Department	FY 2024 Capital Purchase/Project	Cost
School Capital Fund: Facilities	Carry-over funds from the prior year to complete projects such as the Millbrook High School roof replacement project	\$1,000,000
Total		\$1,000,000

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

GFOA: Government Finance Officers Association

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

NADA: National Automobile Dealers Association

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: Sewar 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.

Component Unit: A component unit is a legally separate unit but is reported in the financial statements since the County is financially responsible and provides funding for the unit.

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.