

# **2020-2021 ANNUAL BUDGET**

## **Frederick County, Virginia**

*Photo: The lake at Sherando Park.*



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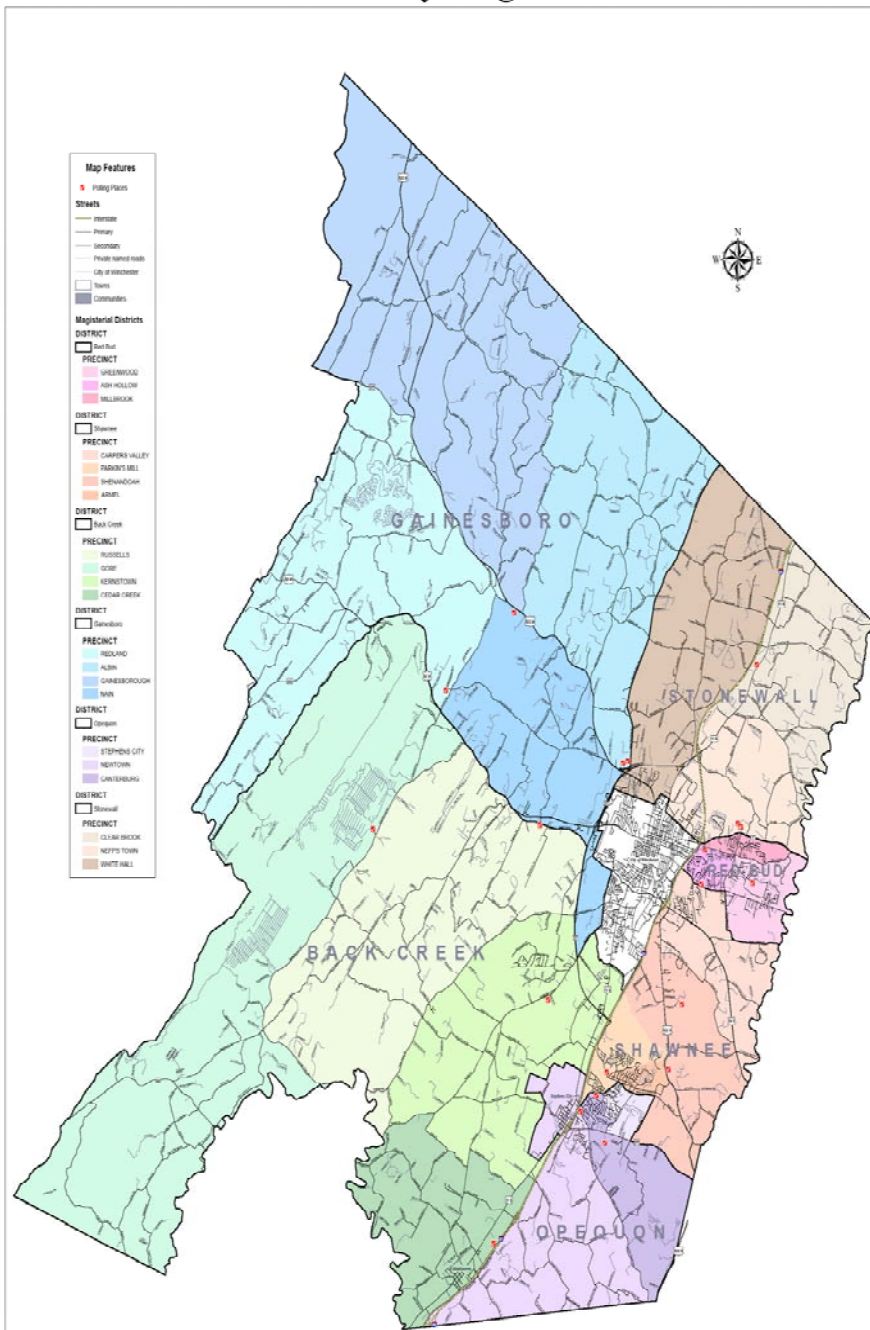
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**FREDERICK COUNTY, VIRGINIA  
BOARD OF SUPERVISORS  
2019-2020**

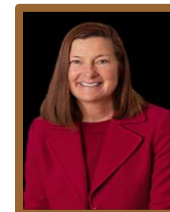
## Frederick County Magisterial Districts



**Charles S.  
DeHaven**  
*Chairman*



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



**Judith McCann-Slaughter**  
*Stonewall*



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



J. Douglas  
McCarthy  
Gainesboro



**Gene E. Fisher**  
*Shawnee*



**Shawn L. Graber**  
Back Creek

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

### 2020-2021

Kris C. Tierney .....County Administrator  
 Jay E. Tibbs ..... Deputy County Administrator  
 Roderick B. Williams..... County Attorney  
 Cheryl B. Shiffler..... Finance Director  
 Dennis D. Linaburg ..... 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  
 Michael T. Ruddy..... Planning and Development Director  
 LeeAnna Pyles ..... Public Safety Communications Director  
 Patrick E. Barker ..... Economic Development Authority Director  
 Jason L. Robertson .....Parks and Recreation Director  
 James F. Whitley .....Regional Jail Administrator  
 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  
 Andrea Cosans ..... A. S. A. P. Director  
 Tamara Green ..... Social Services Director  
 Gail Rush .....Social Services Board Chairman  
 Hon. Clifford Lynwood Athey, Jr..... Presiding Judge of the Circuit Court  
 Hon. Ian R. D. Williams.....Presiding 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  
 Chris Petsko ..... Health Department District Administrator  
 Gary Oates ..... Frederick Water Board Chairman  
 Eric R. Lawrence .....Frederick Water Director  
 Mark Sutphin ..... Frederick County Extension Agent  
 Richard M. Venskoske ..... General Registrar  
 David T. Sovine..... Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County  
Virginia**

For the Fiscal Year Beginning

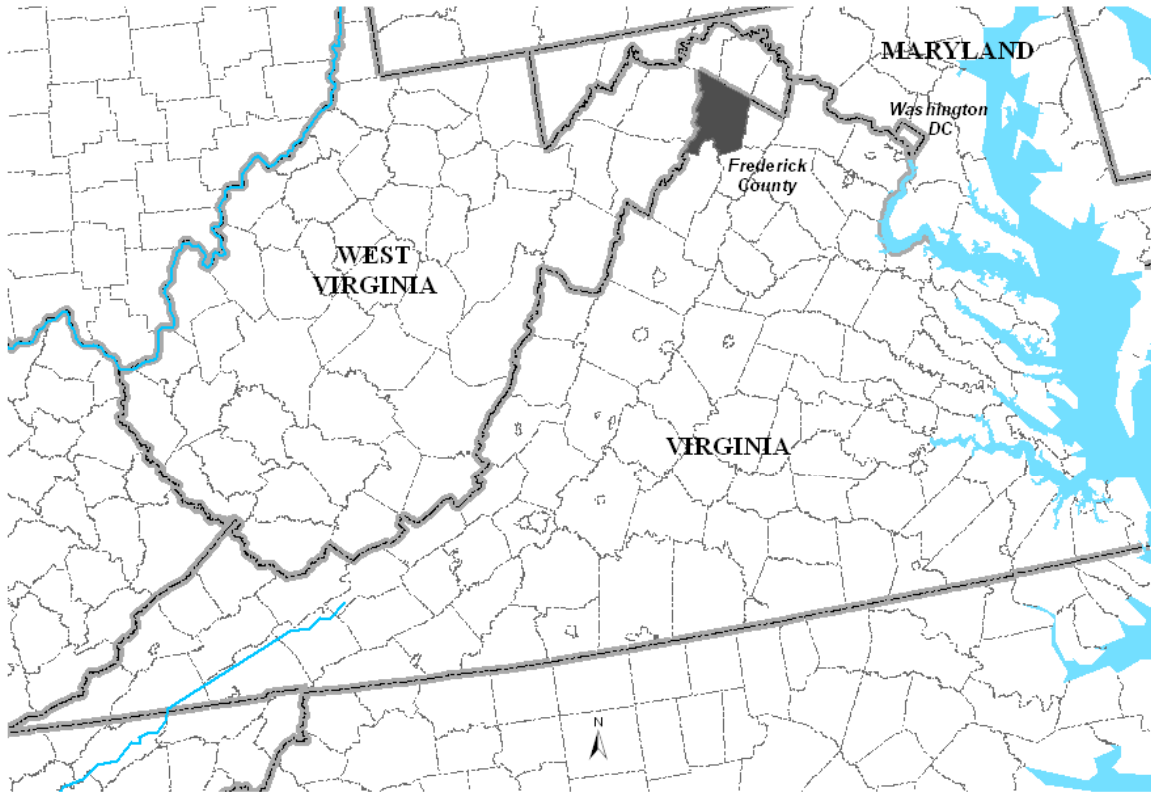
**July 1, 2019**

*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, 2019. 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 Information Technologies, GIS Division July 28, 2008

# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



July 1, 2020

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 2020-2021 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

### **FY 2021 Budget Highlights**

The FY 2021 budget process started began in January with budget work sessions being held with the Board of Supervisors, for the most part, every two weeks. The ongoing need for additional firefighters and sheriff deputies remained an issue, as well as the desire to offer competitive salaries for both county government and school employees. In addition to the many increasing needs of the school system, a new elementary school, scheduled to open in the fall of 2020, significantly increased the pressure for additional local dollars.

Given the funding requests presented, the Board of Supervisors voted 4-2 (one Board member was absent) to advertise the budget for public hearing with a 5-cent real estate tax increase, raising the rate from \$0.61 to \$0.66. In addition to increased revenue derived from natural economic growth, the County General Fund would receive \$2.3 million as a result of the proposed tax increase while the school system would receive \$3.1 million. For the General Fund, this would have provided a 3% COLA/Merit and ten new positions. For the School Operating Fund, this would provide a 4% salary increase and 60 new positions.

By late February, the coronavirus had surfaced, and concerns arose over impacts on day-to-day operations and the overall economy. The World Health Organization characterized COVID-19 as a global pandemic on March 11. Governor Northam declared a state of emergency on March 12. The first COVID-19 related death in Virginia occurred on March 14. The Governor banned all events over 100 people on March 15, and then banned all events over 10 people on March 17. This led staff to scramble in order to determine how to conduct the budget public hearing scheduled for March 25<sup>th</sup>. In order to comply with the Governor's restrictions, the Board room was partitioned off with no more than ten people permitted in each section and a separate room was furnished with a microphone and camera for citizens wanting to address the Board. The public was also encouraged to email comments related to the proposed budget which were then shared with the Board of Supervisors.

Due to the impacts of the shutdown on the local economy, a directive was issued to all County departments and offices on March 25 to conserve spending by reducing expenses that could be delayed to a future date or eliminated without causing irreparable harm and that nonessential positions would require prior approval by my office before being filled.

As the shutdown continued, it became apparent that revenues for the remainder of FY 2020 and likely the first half of FY 2021 would be impacted. The Board met, and by majority vote, decided to have the budget resolution reflect no tax increase holding the real estate tax rate at the current \$0.61. The planned

employee COLA/Merit was also eliminated, and those funds reallocated to fund ten new positions that had been requested as well as two additional firefighters, a Benefit Program Manager for the Department of Social Services, and a Recreation Technician for the basicREC location at the new Jordan Springs Elementary School. These funds would also cover the increase in the County's hauling/recycling contract.

On April 16, an update was provided to the Board of Supervisors regarding the County's efforts to conserve spending for the remainder of FY 2020. Concerns had been expressed regarding the unknown fiscal impacts of the COVID-19 health crisis. Impacts on property tax collections might not be apparent until December. In light of the many unknowns, we took additional precautions that could help us weather the storm. These precautions include freezing the new positions approved for FY 2021, putting a "hold" on increased spending for outside agencies such as the regional library and Northwestern Community Services, and reducing operating expenses for County departments. These budget controls would allow us to reduce the FY 2021 budget by close to \$3 million if they were to remain in place through the end of the fiscal year. The associated funds have been placed in a contingency line item within the General Fund. We will regularly review the situation and monitor revenues as they become available to determine when restrictions might be lifted.

The FY 2021 Adopted Budget totals \$349,854,336, an increase of \$6.3 million, or 1.8% compared to the FY 2020 Adopted Budget.

|                                     | FY 2020<br>Adopted   | FY 2021<br>Adopted   | Difference         |              |
|-------------------------------------|----------------------|----------------------|--------------------|--------------|
|                                     |                      |                      | \$                 | %            |
| General Fund                        | \$82,068,138         | \$85,700,516         | \$3,632,378        | 4.43%        |
| Regional Jail Fund                  | 23,238,848           | 23,754,912           | 516,064            | 2.22%        |
| Landfill Fund                       | 10,467,653           | 9,647,354            | -820,299           | -7.84%       |
| Old Dominion ASAP Fund              | 576,649              | 591,882              | 15,233             | 2.57%        |
| Shawneeland Sanitary District Fund  | 1,295,215            | 1,146,023            | -149,192           | -11.52%      |
| Airport Authority Operating Fund    | 1,756,556            | 1,904,997            | 148,441            | 8.45%        |
| Lake Holiday Sanitary District Fund | 779,998              | 779,998              | 0                  | 0.00%        |
| EMS Revenue Recovery Fund           | 1,803,958            | 1,867,217            | 63,259             | 3.51%        |
| Economic Development Authority Fund | 631,802              | 640,351              | 8,549              | 1.35%        |
| County Capital Fund                 | 3,000,000            | 0                    | -3,000,000         | -100.00%     |
| School Operating Fund               | 175,432,842          | 180,633,057          | 5,200,215          | 2.96%        |
| School Capital Projects Fund        | 5,300,000            | 4,415,900            | -884,100           | -16.68%      |
| School Nutrition Services Fund      | 7,378,557            | 7,581,744            | 203,187            | 2.75%        |
| School Debt Service Fund            | 16,726,869           | 17,957,232           | 1,230,363          | 7.36%        |
| School Private Purpose Fund         | 300,000              | 500,000              | 200,000            | 66.66%       |
| School Textbook Fund                | 3,126,049            | 2,871,240            | -254,809           | -8.15%       |
| NREP Operating/Textbook Funds       | 6,025,540            | 6,261,913            | 236,373            | 3.92%        |
| Consolidated Services Fund          | 3,600,000            | 3,600,000            | 0                  | 0.00%        |
|                                     |                      |                      |                    |              |
| <b>Total</b>                        | <b>\$343,508,674</b> | <b>\$349,854,336</b> | <b>\$6,345,662</b> | <b>1.84%</b> |

Included in this budget are the following:

- 1.5% increase to health insurance premiums for county government employees
- Level funding for regional library, health department, community services board and other outside agencies
- Increase in transfer to Children's Services Act Fund
- Contingency line item in the General Fund with funds for 14 new positions, tuition assistance, fuel assistance for volunteer fire companies among other things that could be allocated if the financial impact of the COVID-19 pandemic are not too drastic
- Increase in local funding for School Debt Service Fund of \$837,231
- Increase of \$3.9 million in state revenue (with \$1.8 million suspended due to COVID-19 pandemic's effect on the state economy) and \$1.9 million in local revenue for the School Operating Fund provides additional funding to open the new Jordan Springs Elementary School and provide additional teachers due to student enrollment growth

### Capital Funding

The use of proffered funds in the amount of \$3,715,900 for school capital projects has been included in the FY 2021 budget and allocated in the School Capital Project Fund. Added to the \$700,000 in carry forward funds, the total for the School Capital Projects Fund is \$4,415,900. Proffers are associated with rezoning and are collected at the time the developments occur. This funding helps offset capital costs associated with schools, parks, and fire and rescue services.

The following table outlines the School Capital Project Fund and the purchases/improvements that are planned for FY 2021:

| Capital Purchase/Project                                                   | Estimated Cost     |
|----------------------------------------------------------------------------|--------------------|
| James Wood Middle School roof replacement                                  | \$800,000          |
| Dowel J. Howard Center electrical lighting upgrades                        | 128,300            |
| Middletown Elementary School HVAC chiller, humidity controls               | 750,000            |
| Apple Pie Ridge Elementary School HVAC cooling tower replacement           | 400,000            |
| Apple Pie Ridge Elementary School site development, playground replacement | 136,600            |
| Orchard View Elementary School partial roof replacement                    | 500,000            |
| Sherando High School HVAC chiller replacement                              | 750,000            |
| Sherando High School resurface mill, pave parking lot                      | 251,000            |
| Carry forward funds for projects begun but not completed by year end       | 700,000            |
| <b>Total School System</b>                                                 | <b>\$4,415,900</b> |

### Staffing Needs

As in past years, staffing needs, particularly public safety and teaching positions, have been a high priority during this budget process. This year, as mentioned earlier, while some additional General Fund positions are included in the budget, funding has been "frozen" until there is a clear indication that we will not incur a severe revenue shortfall.

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

The Sheriff's Office received one School Resource Officer to be assigned at the new Jordan Springs Elementary School as well as one Investigator.

The school system was able to fund 48.4 new positions to open Jordan Springs Elementary School (JSES) and provide classroom teachers to support student enrollment growth.

The following is a list of all new full-time positions approved in the FY 2021 budget:

| Department                                 | Position Title                   | # of Positions |
|--------------------------------------------|----------------------------------|----------------|
| <b>General Fund:</b>                       |                                  |                |
| Information Technology                     | Deputy Chief Technology Officer  | 1              |
| Sheriff                                    | Investigator/Deputy              | 1              |
| Sheriff                                    | Deputy – School Resource Officer | 1              |
| Fire & Rescue                              | Firefighter/EMT                  | 8              |
| Engineering                                | Environmental Inspector I        | 1              |
| Parks and Recreation                       | Recreation Technician            | 1              |
| Social Services                            | Benefit Services Manager         | 1              |
| <b>General Fund Total</b>                  |                                  | <b>14</b>      |
| <b>School Operating Fund:</b>              |                                  |                |
| School Instruction                         | JSES Assistant Principal         | 1              |
| School Instruction                         | JSES Teachers & Counselor        | 20             |
| School Instruction                         | JSES Instructional Assistants    | 9              |
| School Instruction                         | JSES Office Support              | 2              |
| School Instruction                         | Classroom Teachers & Assistants  | 6.6            |
| Attendance & Health Services               | JSES Psychologist & Nurse        | 2              |
| Pupil Transportation Services              | JSES Bus Driver                  | 1              |
| Operations & Maintenance                   | JSES Custodians                  | 3              |
| Operations & Maintenance                   | JSES Maintenance Technician      | 1              |
| <b>School Nutrition Services Fund:</b>     |                                  |                |
| School Nutrition Workers                   | JSES Manager & Cooks             | 2.8            |
| <b>School Operating Fund Total</b>         |                                  | <b>48.4</b>    |
| <b>Total Change in Full-Time Positions</b> |                                  |                |
|                                            |                                  | <b>62.4</b>    |

### Competitive Salaries

It has been the stated desire of the Board of Supervisors to maintain competitive salaries and benefits for County employees. Unfortunately, in these unprecedented times the Board determined that it was not the right time to offer COLA/Merit increases. The school system refrained from offering a salary increase as well. County health insurance premiums rose by three percent. This premium increase was split between the County and the employees. Health insurance premiums did not increase this year for the school system.

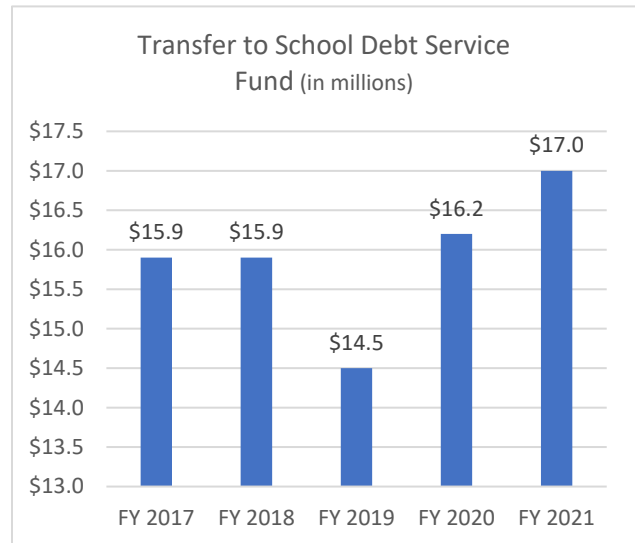
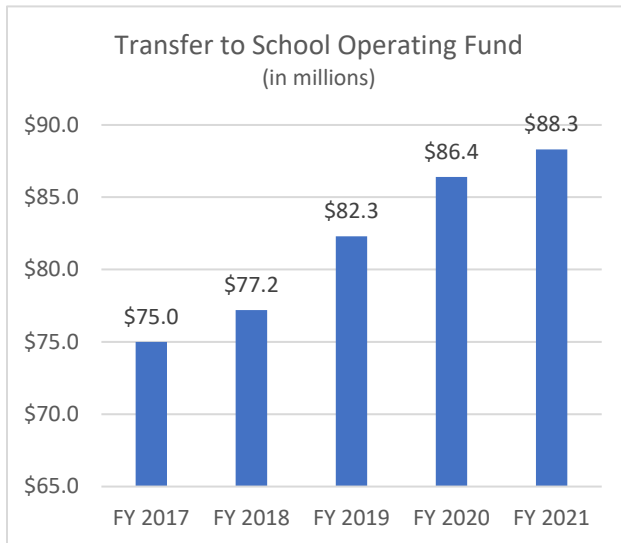
A summary of the FY 2021 approved budget with portions funded by the General Fund is shown in the table below:

| Category                            | Approved Budget      | % of Total Budget | Portion funded by General Fund | % funded by General Fund |
|-------------------------------------|----------------------|-------------------|--------------------------------|--------------------------|
| General Government Admin.           | \$13,941,059         | 3.98%             | \$12,733,613                   | 91.34%                   |
| Judicial Administration             | 3,103,341            | 0.89%             | 1,688,541                      | 54.41%                   |
| Public Safety                       | 37,219,547           | 10.63%            | 30,897,069                     | 83.01%                   |
| Public Works                        | 5,770,828            | 1.64%             | 4,845,488                      | 83.96%                   |
| Health/Welfare                      | 11,203,633           | 3.20%             | 5,624,464                      | 50.20%                   |
| Community College                   | 81,308               | 0.02%             | 81,308                         | 100.0%                   |
| Parks, Recreation & Cultural        | 7,465,479            | 2.13%             | 4,062,311                      | 54.41%                   |
| Community Development               | 1,619,424            | 0.46%             | 1,189,224                      | 73.43%                   |
| Non-Departmental                    | 5,295,897            | 1.51%             | 5,295,897                      | 100.0%                   |
| Regional Jail Fund                  | 23,754,912           | 6.79%             | 5,520,958                      | 23.24%                   |
| Landfill Fund                       | 9,647,354            | 2.76%             | 0                              | 0.00%                    |
| Old Dominion ASAP Fund              | 591,882              | 0.17%             | 0                              | 0.00%                    |
| Shawneeland Sanitary District Fund  | 1,146,023            | 0.33%             | 0                              | 0.00%                    |
| Airport Authority Operating Fund    | 1,904,997            | 0.54%             | 92,991                         | 4.88%                    |
| Lake Holiday Sanitary District Fund | 779,998              | 0.22%             | 0                              | 0.00%                    |
| EMS Revenue Recovery Fund           | 1,867,217            | 0.53%             | 0                              | 0.00%                    |
| Economic Development Authority Fund | 640,351              | 0.18%             | 614,301                        | 95.93%                   |
| School Operating Fund               | 180,633,057          | 51.63%            | 88,307,934                     | 48.89%                   |
| School Capital Fund                 | 4,415,900            | 1.26%             | 3,715,900                      | 84.15%                   |
| School Debt Service Fund            | 17,957,232           | 5.13%             | 17,085,531                     | 95.15%                   |
| School Nutrition Services Fund      | 7,581,744            | 2.17%             | 0                              | 0.00%                    |
| School Textbook Fund                | 2,871,240            | 0.82%             | 0                              | 0.00%                    |
| NREP Operating/Textbook Funds       | 6,261,913            | 1.79%             | 0                              | 0.00%                    |
| School Private Purpose Funds        | 500,000              | 0.14%             | 0                              | 0.00%                    |
| Consolidated Services Fund          | 3,600,000            | 1.03%             | 0                              | 0.00%                    |
| <b>Total County Adopted Budget</b>  | <b>\$349,854,336</b> | <b>100.0%</b>     | <b>\$181,755,530</b>           | <b>51.95%</b>            |

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

The local transfer from the General Fund to the School Operating Fund increased by \$1,862,769, or 2.2%. The local transfer from the General fund to the School Debt Service Fund increased by \$837,231, or 5.2%. These transfers comprise 57% of the growth in revenue derived from real property taxes and other local taxes.

The General Fund transfer to the School Operating Fund has increased by 18% over the last five years. The fluctuating amounts in the Debt Service Fund transfer are due to the cycle of retired debt and addition of new debt on the payment schedule. The transfer amount to the Debt Service Fund will likely increase again for FY 2022 due to the recent addition of the Jordan Springs Elementary School opening in the summer of 2020 and the replacement Robert E. Aylor Middle School opening in the summer of 2021. The charts below show the General Fund transfers to these funds over the last five years.



### **School Construction**

The school system is tasked with projecting and accommodating school enrollment. School construction projects are included and prioritized on the county's Capital Improvement Plan. Funding for school construction is done 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.

Currently, two construction projects are underway: Jordan Springs Elementary School and the replacement Robert E. Aylor Middle School. Jordan Springs Elementary School is the County's 12<sup>th</sup> elementary school located adjacent to the Snowden Bridge housing development. This school is scheduled to open in the summer of 2020. The building will be 84,375 square feet and accommodate 500 students. The replacement Robert E. Aylor Middle School is scheduled to open in the summer of 2021. The building will be 151,000 square feet and accommodate 720 students.



Jordan Springs Elementary

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

The FY 2020-2021 budget addresses some of the needs of a steadily growing community and school division. A number of requested projects, programs, and positions remain unfunded such as:

#### **General Fund**

- Eight deputies and one additional investigator requested by the Sheriff
- Seven Firefighter/EMT positions and one Assistant Fire Marshal requested by Fire and Rescue
- A Maintenance Specialist for the county's Maintenance Department
- A Marketing Coordinator and basicREC Coordinator for the Parks and Recreation Department
- Capital requests for various departments including replacement vehicles for the Sheriff's Office and Fire and Rescue, Snowden Bridge Park development, and design of an indoor aquatic facility
- Various requests for increases and new initiatives throughout the General Fund budget

#### **School Division**

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

### **Working For The Future**

Over the last three years, (2017-2019), \$526 million in capital investment and 3,058 new jobs have been announced, placing Frederick County among the top 10% of localities in the Commonwealth. Companies attribute recent growth announcements to the County's quality workforce, business friendly environment, east coast location with proximity to major markets, and extensive transportation network.

Frederick County's business landscape is diverse, and includes small and large manufacturers, home-grown businesses, chain and boutique retailers and restaurants, farms and agri-businesses, and back-end operations like customer service centers and research and development. According to the Virginia Employment Commission, more than 1,900 businesses employ over 33,000 people.<sup>1</sup>

Well-known employers continue to invest in Frederick County: Amazon, American Woodmark, CareerBuilder, Navy Federal Credit Union, Winchester Metals, and 84 Lumber, are but a few. Over the next decade, nearly 46,000 career opportunities will be available in Frederick County because of new job growth and the departure of existing workers.<sup>2</sup> Sectors anticipated to see the greatest employment demand include: manufacturing, retail, accommodation and food services, transportation and warehousing, construction, educational services, and health care.

In 2019, Navy Federal Credit Union opened Building III on its Winchester Campus, part of a \$100 million expansion that will bring 1,400 new jobs to the area. The Federal Bureau of Investigations began a phased move-in into their recently completed 256,000 square foot Central Records Complex which delivered this year. The facility streamlines the FBI's worldwide records management by consolidating records from 265 locations. Trex Company has begun the construction of its second Frederick County manufacturing facility. Trex maintains its headquarters, multiple logistics operations, and Trex University in the County.



Navy Federal Credit Union Expansion



Architectural Rendering of New FBI Facility



Trex Company, Inc. broke ground on its second Frederick County manufacturing facility

The community's success has drawn attention from third parties who recognize Frederick County as a great place to live and work:

- Top 10% of Localities in Virginia for Capital Investment and New Job Growth Over the Last Decade
- Best Small Places for Business & Careers 2019 – No. 9 Overall – Forbes (Winchester MSA)
- Winchester MSA – 399 Leading Metro Locations – 2019 Overall Rank – No. 222, Prime Workforce – No. 117 – Area Development

The County's economic success, mixture of rural and urban settings, recognized quality of life, proximity to Northern Virginia, and diverse career opportunities are also attracting new residents to the area. The

U.S. Census Bureau estimates Frederick County's 2020 population to be 88,355, and the Weldon Cooper Center for Public Service forecasts increases to 104,608 by 2030 (16.08% increase 2020-2030) and 117,452 by 2040 (30.34% increase 2020-2040). The housing industry has responded to residential demand with 781 new residential permits issued in calendar year 2019.

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

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

Respectfully submitted,

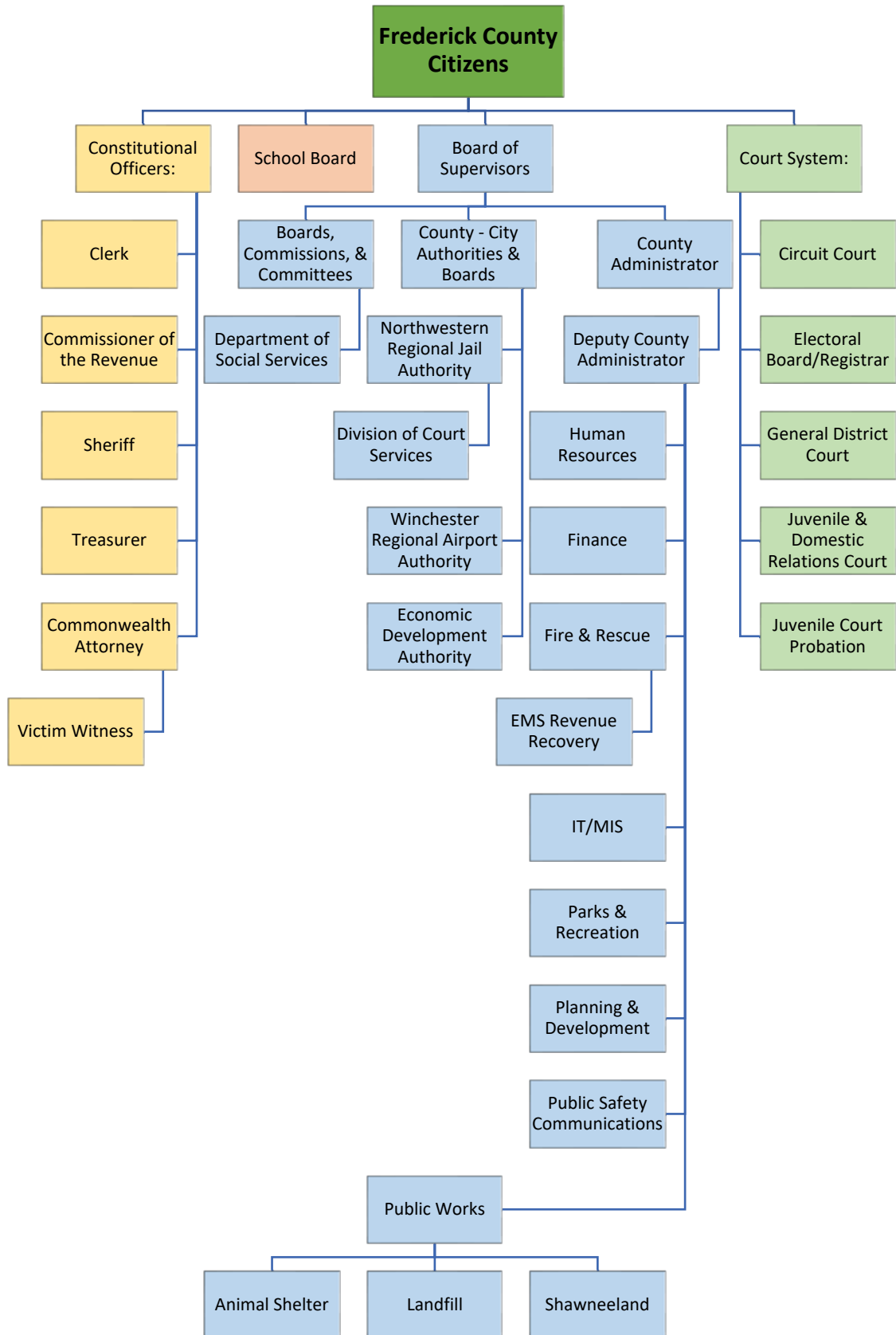
A handwritten signature in black ink, appearing to read 'Kris C. Tierney', with a large, stylized flourish at the end.

Kris C. Tierney  
County Administrator

<sup>1</sup> Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 20194Q

<sup>2</sup> [JobsEQ](#)® 2020Q1

# Frederick County Organizational Chart



# Budget Summary



James Wood Middle School  
Winchester, Virginia  
Opened in 1950

# SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2020-2021 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.

Prior to the beginning of the budget process, the Chair of the Board's Finance Committee outlined the progress made in Frederick County such as significant advances in staffing for public safety and schools, replacing and building new schools, and the continued obligation to improve the area's strained transportation system. The Chair also highlighted possible challenges forthcoming such as changes in boards and departments due to the November 2019 election, the opening of a new elementary school, the potential future economic slowdown. The Chair then emphasized that past leadership has allowed the budget process to start with adequate fund balances, reserves for capital and policies that will continue to allow Frederick County to be fiscally responsible to the taxpayers.

The County Administrator continued to follow a predetermined list of administrative objectives to assist in going forward with the FY 2021 budget process:

- o Reduce operating costs and promote efficiencies where possible
- o Prioritize funding requests for new initiatives
- o Address staffing needs and succession planning
- o Provide sufficient employee compensation to retain quality staff
- o Ensure that critical county and school capital needs are met

Through the months of January and February, numerous budget work sessions were held to discuss the needs of the County and School Board. Various General Fund departments requested 36 new positions, eleven for the Sheriff's Office and sixteen for Fire and Rescue. The School Board requested \$10.9 million in additional funds from the County. An average 4% salary increase for school staff and an average 3% COLA/Merit for all non-school staff was requested. Other requested initiatives in the General Fund included a salary survey for County employees and similar positions in the school system, tuition assistance, fuel assistance for the volunteer fire companies, contribution increases to the health department, community services board, and regional library. It was decided at the end of February to advertise the budget Public Hearing with a \$.05 real estate tax increase, which would bring the rate to \$0.66. This revenue, as well as natural economic growth in tax revenue has been historically split with 43% to the General Fund and 57% to the school system. For the General Fund, this real estate tax increase along with the natural, economic growth would provide \$4.3 million. This amount as well as General Fund program specific revenue would provide the COLA/Merit, funding for ten new positions, and new initiatives including the ones listed above. The school system would receive \$5.7 million which would fund the salary increase for school staff as well as fund a good portion of requested initiatives.

Moving into March, news of the coronavirus was becoming the main story for media outlets. Virginia's state of emergency began on March 12. The budget was advertised with the \$.05 real estate tax rate increase and the public hearing was held on March 25 with social distancing rules in place for anyone who wanted to attend. The public was also encouraged to email comments related to the proposed budget, which were shared with the Board of Supervisors. The Board of Supervisors held a budget work session in April and decided by majority vote to keep the real estate tax rate at the current level of \$0.61.

With this major downshift in funding, the three percent average COLA/Merit was eliminated as well as many operating initiatives and outside agency contribution increases. These funds were reallocated to fund the ten original new positions requested as well as two additional firefighters, a Recreation Technician for the basicREC location at the new Jordan Springs Elementary School, and a Benefit Program Manager for Social Services. These funds would also cover the increase in the County's hauling/recycling contract. The salary increase and various operating initiatives for the school system also went unfunded.

The COVID-19 health crisis has created a variety of unknowns including the fiscal impact, currently as well as into the future. Impacts on property tax collections might not appear until December. To weather this storm, precautions have been put into place such as "freezing" the new positions approved for FY 2021, putting a "hold" on increased spending for outside agencies such as the regional library and the health department, and reducing operating expenses for County departments. Controls such as these allowed for \$3 million to be moved to a contingency line within the General Fund. Revenues will be reviewed on a regular basis and the situation monitored to determine when restrictions can be lifted.

The Board of Supervisors adopted the FY 2021 budget on April 8, 2020.

### **Changes in General Fund Revenue**

Here are how the budgeted revenues for the General Fund changed from FY 2020 to FY 2021:

| Category               | FY 2020       | FY 2021       | Difference  |
|------------------------|---------------|---------------|-------------|
| General Property Taxes | \$131,452,356 | \$135,657,816 | \$4,205,460 |
| Other Local Taxes      | 39,112,454    | 39,705,976    | 593,522     |
| Permits/Privilege Fees | 2,050,249     | 2,266,235     | 215,986     |
| Fines/Forfeitures      | 357,000       | 342,000       | -15,000     |
| Use of Money/Property  | 771,517       | 1,375,439     | 603,922     |
| Charges for Services   | 3,230,476     | 3,498,694     | 268,218     |
| Misc. Revenues         | 181,096       | 181,754       | 658         |
| Recovered Costs        | 1,780,902     | 1,910,958     | 130,056     |
| State                  | 11,605,363    | 12,383,359    | 777,996     |
| Federal                | 5,000         | 0             | -5,000      |
| Fund Balance           | 7,000,000     | 3,715,900     | -3,284,100  |
| Total                  | \$197,546,413 | \$201,038,131 | \$3,491,718 |

General Property Taxes and Other Local Taxes increased by \$4,798,982 as a result of natural, economic growth. This amount is split between the General Fund, School Operating Fund, and School Debt Service Fund. The School Operating and School Debt Service Funds received 57% of this increase, or \$2.7 million. The remaining 43%, or \$2.1 million, remained in the General Fund. This has been the historic split between these funds for many years. The largest revenue sources in these two categories is real estate tax revenue at a rate of \$0.61 and personal property tax revenue at a rate of \$4.86.

Use of Money and Property increased mainly due to interest earnings.

The increase in state revenue can mainly be found in the state grant for the Department of Social Services.

The fund balance funding of \$3,715,900 consists of proffer revenue which will be transferred to the School Capital Fund.

### **Changes in School Operating Revenue**

The FY 2021 budget is a \$5,778,872 increase in the school operating fund. The increase in available revenue is primarily due to more funding from the county and the state compared to FY 2020. County revenues for FCPS are increased by \$1.9 million. At budget adoption time, FCPS was projected to receive \$3.9 million additional state revenues that were later reduced by \$1.8 million due to the COVID-19 pandemic's effect on declining state lottery proceeds and sales tax funds to support education.

Revenue increases support School Board FY 2021 budget priorities and student enrollment growth:

- Instructional initiatives and professional development to address increased accountability, improve student achievement, address students' needs, and reflect student voice. This goal was supported through the opening of the new Jordan Springs Elementary School and sustained funding for mental health professional learning.
- Compensation packages (salaries, benefits, and professional development) that enable the recruitment and retention of high quality staff. No funding was provided to achieve this goal.
- Operational funding to address preservation of assets (facility maintenance), replacement school buses, safety and environmental enhancements, and aging infrastructure/systems. This goal was partially met. Funding was provided for critical facilities asset replacements under the School Capital Projects Fund as listed in the Capital Asset Plan (CAP). Ideally, annual recurring funds in the School Operating Fund should be provided to address preventive maintenance and asset replacements as scheduled in the CAP.

### **Changes in General Fund Expenditures**

Original General Fund expenditure requests submitted by departments as well as the transfer requests from the school system for FY 2021 were \$37 million above the FY 2020 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:

| <b>Function</b>                         | <b>FY 20 Approved</b> | <b>FY 21 Approved</b> | <b>Difference</b>  |
|-----------------------------------------|-----------------------|-----------------------|--------------------|
| General Government                      | \$13,625,453          | \$14,034,050          | \$408,597          |
| Judicial Administration                 | 2,974,638             | 3,103,341             | 128,703            |
| Public Safety                           | 41,184,746            | 42,740,505            | 1,555,759          |
| Public Works                            | 5,521,138             | 5,770,828             | 249,690            |
| Health/Welfare                          | 10,446,886            | 11,203,633            | 756,747            |
| Parks/Cultural/Comm. College            | 6,960,619             | 7,546,787             | 586,168            |
| Community Development                   | 2,153,643             | 2,233,725             | 80,082             |
| School Operating/Debt/Capital Transfers | 102,693,465           | 109,109,365           | 6,415,900          |
| Non-Departmental                        | 4,985,825             | 5,295,897             | 310,072            |
| Transfer to County Capital Fund         | 7,000,000             | 0                     | -7,000,000         |
| <b>Total</b>                            | <b>\$197,546,413</b>  | <b>\$201,038,131</b>  | <b>\$3,491,718</b> |

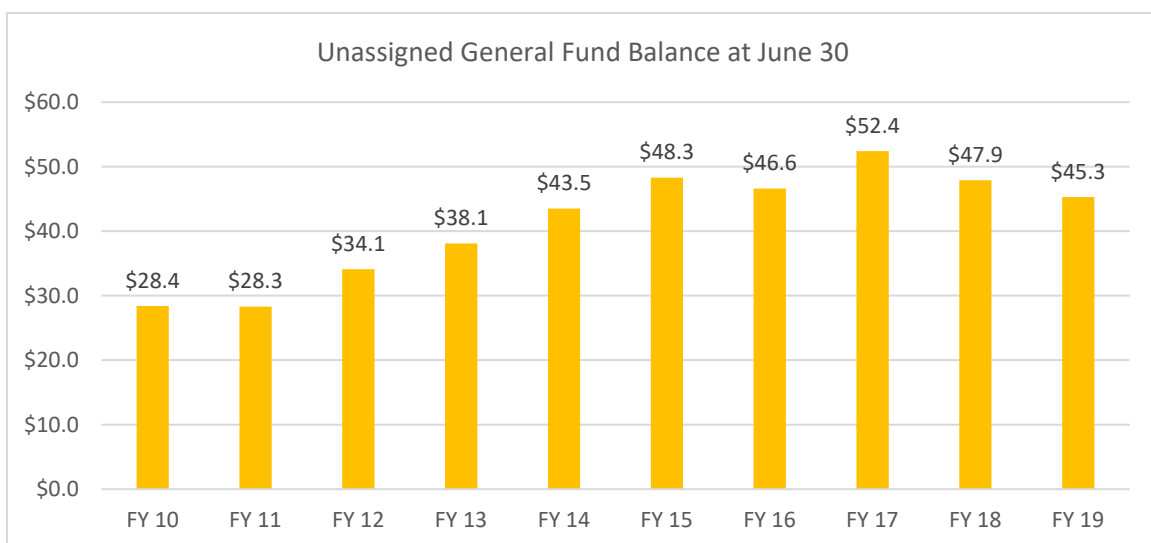
A breakdown of the key elements included in the General Fund adopted budget are:

- The School System received an additional \$2.7 million for school operating and school debt and \$3.7 million for school capital.

|                                                  |             |
|--------------------------------------------------|-------------|
| Increase in transfer to School Operating Fund    | \$1,862,769 |
| Increase in transfer to School Debt Service Fund | 837,231     |
| Transfer to School Capital Fund                  | 3,715,900   |
| Total increase in transfers to school system     | \$6,415,900 |

- The Sheriff's Office received one School Resource Officers and related equipment and one Investigator/Deputy and related equipment.
- The Fire and Rescue Department received eight Firefighter/EMT's and related equipment. The Firefighter positions will assist with decreasing response time within 1<sup>st</sup> due areas as well as address coverage issues due to vacation, sick leave, and training leave.
- A Deputy Chief Technology/Security Officer for the Information Technologies Department. Governments have become prime targets for recent cyber-attacks and protection of the County's security plan, procedures, and posture is vital. A position dedicated to this undertaking was deemed necessary.
- An Environmental Inspector position for the Engineering Department. This position is needed due to increased inspection requirements which required more erosion and sediment control inspections and stormwater enforcement actions.
- Social Services received a Benefit Programs Manager. This position is needed due to the increased volume of cases and general growth in the area.
- A Recreation Technician was approved for Parks and Recreation. This position is needed for the basicREC program at the new Jordan Springs Elementary School.
- Increase in hauling/recycling contract

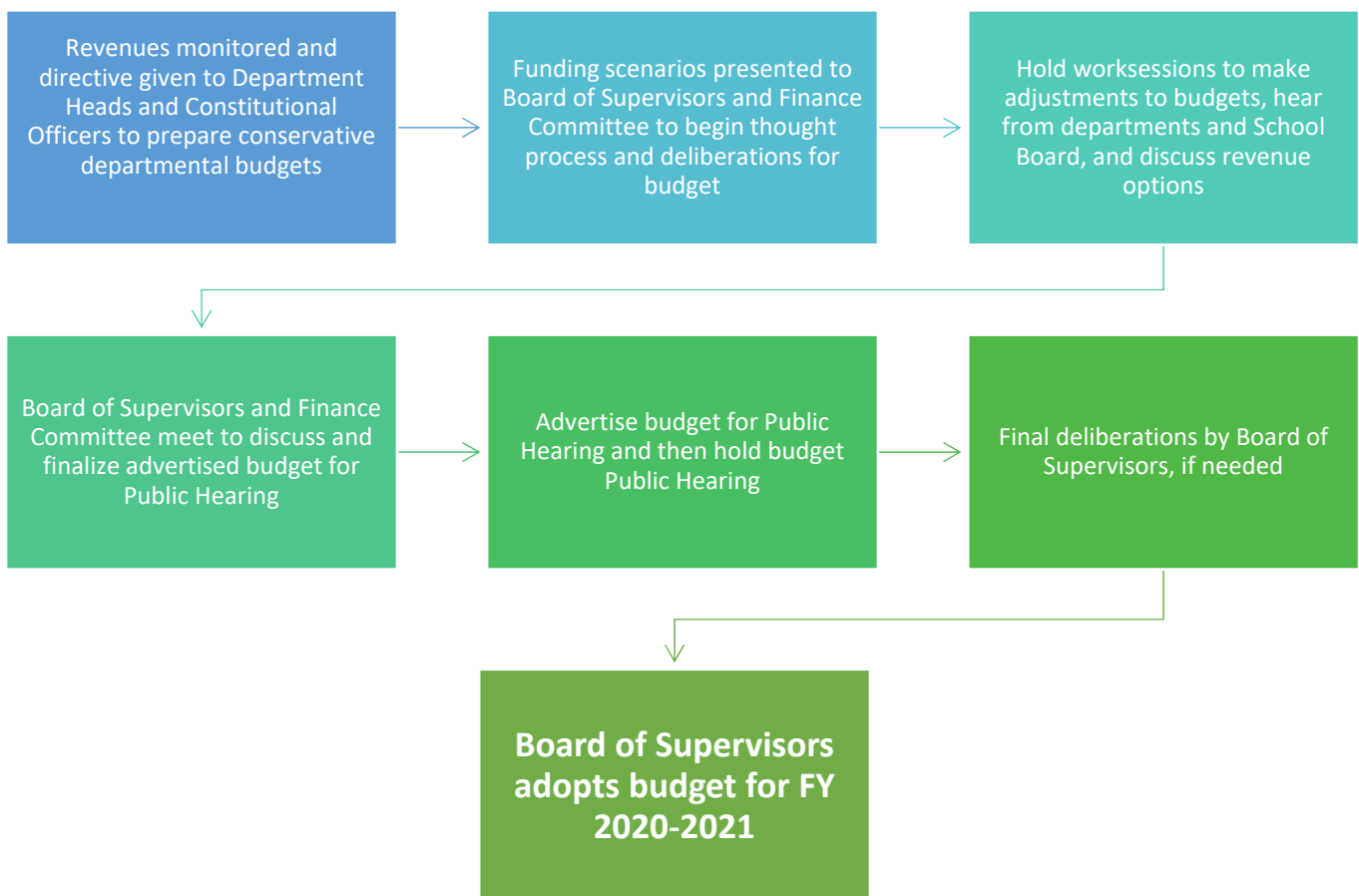
Unreserved fund balance funding has been used to balance the General Fund budget for decades. In FY 2021, the Board of Supervisors balanced the budget without the use of unreserved fund balance funding. The chart below is what unreserved fund balance was at June 30 of each fiscal year for the last ten years.



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

In addition to unreserved fund balance, the County has several reserved fund balances. One of these reserved fund balances is for proffers collected to offset capital costs associated with a rezoning. The FY 2021 budget includes \$3.7 million for the County's school system for school proffers collected to be used for various capital projects.

### Budget Process Flow Chart



| <b>Budget Calendar<br/>FY 2020-2021</b> |                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| October 16, 2019                        | Finance Committee Chairman present Budget Overview to Finance Committee                                                                                                                                                                                                                                         |
| October 21, 2019                        | Budget information available to departments and requests sent to outside agencies                                                                                                                                                                                                                               |
| November 25, 2019                       | Budget requests from departments and outside agencies due to the Finance Department                                                                                                                                                                                                                             |
| January 8, 2020                         | <b>Budget Work Session:</b> Distribution of budget notebooks to Board and Finance Committee                                                                                                                                                                                                                     |
| January 15, 2020                        | <b>Budget Work Session:</b> Discussion of new requested positions, outside agency funding                                                                                                                                                                                                                       |
| January 22, 2020                        | <b>Budget Work Session:</b> Reviewed budget scenarios and discussed possible real estate tax increases                                                                                                                                                                                                          |
| February 5, 2020                        | <b>Budget Work Session:</b> Reviewed the budget scenarios with tax increases; discussed new positions, refuse hauling, and fire and rescue funding                                                                                                                                                              |
| February 12, 2020                       | <b>Budget Work Session:</b> Public Works Director presented inspection fee schedule and new position information; Park and Recreation Director presented information regarding new position request                                                                                                             |
| February 19, 2020                       | <b>Budget Work Session:</b> Discussion continued regarding new positions; historical split of tax funds between General Fund and schools was discussed                                                                                                                                                          |
| February 26, 2020                       | <b>Budget Work Session:</b> Joint meeting with School Board; School superintendent provided brief synopsis of budget request; Social Services Director presented information regarding new position request; majority of Board agreed to advertise budget public hearing with a 5-cent real estate tax increase |
| March 11, 2020                          | <b>Budget Work Session:</b> Discussion continued on new positions as well as changes to several departmental operating requests                                                                                                                                                                                 |
| March 17, 2020                          | Budget Public Hearing advertised in The Winchester Star                                                                                                                                                                                                                                                         |
| March 25, 2020                          | <b>Public Hearing:</b> FY 2020-2021 Proposed Budget                                                                                                                                                                                                                                                             |
| April 1, 2020                           | <b>Budget Work Session:</b> Board reviewed budget and decided not to raise the real estate tax rate due to COVID-19 hardship; eliminated COLA/Merit                                                                                                                                                             |
| April 8, 2020                           | Adoption of FY 2020-2021 Budget                                                                                                                                                                                                                                                                                 |
| April 21, 2020                          | School Board adopts FY 2020-2021 School Board Budget                                                                                                                                                                                                                                                            |

## ***Ten Year Budget Comparison***

| Fund                   | FY 11-12    | FY 12-13    | FY 13-14    | FY 14-15    | FY 15-16    | FY 16-17    | FY 17-18    | FY 18-19    | FY 19-20    | FY 20-21    |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General                | 50,822,385  | 51,161,324  | 52,869,263  | 57,371,558  | 62,372,184  | 66,292,136  | 77,167,398  | 76,299,389  | 82,068,138  | 85,700,516  |
| Regional Jail          | 16,425,072  | 17,380,185  | 18,415,374  | 19,387,370  | 20,063,860  | 21,161,388  | 22,363,837  | 22,789,176  | 23,238,848  | 23,754,912  |
| Landfill               | 8,307,530   | 8,226,180   | 6,626,620   | 7,116,205   | 6,086,520   | 7,035,435   | 9,732,241   | 7,502,138   | 10,467,653  | 9,647,354   |
| Old Dominion ASAP      | 1,107,584   | 588,809     | 600,489     | 579,572     | 620,639     | 704,994     | 651,446     | 562,348     | 576,649     | 591,882     |
| Shawneeland            | 777,700     | 766,702     | 849,550     | 1,099,747   | 811,026     | 942,848     | 957,660     | 1,085,091   | 1,295,215   | 1,146,023   |
| Airport Operating      | 3,159,728   | 3,159,728   | 2,298,838   | 2,228,994   | 2,283,228   | 1,802,568   | 1,555,958   | 1,646,442   | 1,756,556   | 1,904,997   |
| CDA                    | 0           | 0           | 0           | 525,256     | 0           | 0           | 0           | 0           | 0           | 0           |
| Lake Holiday           | 0           | 0           | 1,120,326   | 800,570     | 800,570     | 779,998     | 779,998     | 779,998     | 779,998     | 779,998     |
| EMS Revenue Recovery   | 0           | 0           | 0           | 2,028,000   | 1,501,000   | 1,802,974   | 1,593,084   | 1,522,400   | 1,803,958   | 1,867,217   |
| EDA                    | 0           | 0           | 0           | 0           | 573,198     | 577,495     | 606,820     | 603,483     | 631,802     | 640,351     |
| County Capital         | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 3,000,000   | 0           |
| School Operating       | 127,037,592 | 131,485,299 | 133,578,535 | 140,028,310 | 147,559,188 | 152,645,655 | 159,301,983 | 167,912,382 | 175,432,842 | 180,633,057 |
| School Capital         | 1,085,123   | 367,115     | 1,182,640   | 2,166,316   | 500,000     | 3,000,000   | 3,738,287   | 3,300,000   | 5,300,000   | 4,415,900   |
| School Debt Service    | 13,711,078  | 13,951,052  | 13,872,061  | 14,188,335  | 15,236,485  | 16,446,289  | 15,778,751  | 14,966,405  | 16,726,869  | 17,957,232  |
| School Nutrition       | 6,224,441   | 6,774,851   | 6,124,927   | 6,200,295   | 6,626,934   | 6,669,757   | 7,552,580   | 8,000,493   | 7,378,557   | 7,581,744   |
| School Private Purpose | 15,950      | 15,950      | 15,950      | 49,850      | 75,000      | 75,000      | 75,000      | 300,000     | 300,000     | 500,000     |
| School Textbook        | 2,007,644   | 2,295,277   | 2,158,429   | 2,573,133   | 1,900,544   | 2,666,452   | 3,937,383   | 4,261,037   | 3,126,049   | 2,871,240   |
| NREP                   | 4,547,013   | 4,655,470   | 4,844,862   | 5,103,650   | 5,274,238   | 5,386,744   | 5,576,899   | 5,556,659   | 6,025,540   | 6,261,913   |
| Consolidated Services  | 0           | 0           | 3,100,000   | 3,100,000   | 3,600,000   | 3,600,000   | 3,600,000   | 3,600,000   | 3,600,000   | 3,600,000   |
| Total                  | 235,228,840 | 240,827,942 | 247,672,864 | 264,547,162 | 275,884,614 | 291,589,733 | 314,969,325 | 320,687,441 | 343,508,674 | 349,854,336 |

## **BASIS OF BUDGETING**

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

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

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

## **BUDGET AMENDMENT PROCESS**

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

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

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

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

- A. The FY 2021 budget of Frederick County represents continuing experience in preparing a modified program budget. This format incorporates narrative information explaining budget functions followed by a summary of financial information. The purpose is to make the budget an understandable managerial plan as well as an accounting tool.
- B. The FY 2021 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.

## **Financial Management Policies and Programmatic Goals**

The County of Frederick is responsible to meet and constantly improve on the service needs of its citizens through sound fiscal management. The Board of Supervisors, School Board, and county staff have committed themselves to this responsibility through the establishment of financial management policies and programmatic 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.

### **Programmatic Goals**

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

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

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

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

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

### **Policy Goals**

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

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

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

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

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

#### **B. Revenue Policies**

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

#### **C. Debt Management Policies**

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

**D. Capital Policies**

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

**E. Reserve Fund Policies**

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

**F. Investment Policies**

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

## DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. Although there is no legal debt limit, the Board of Supervisors have adopted three debt management policies. These policies include debt service to governmental expenditures, debt to assessed value, range, and debt payout ratio percentage. These debt management policies are discussed in greater detail in this budget document in the Financial Management Policies section on page 35. 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 Comprehensive Annual Financial Report for June 30, 2019:

|                                           | Balance<br>July 1, 2018<br>as restated | Issuance/<br>Increases | Retirements/<br>Decreases | Balance<br>June 30, 2019 | Amount<br>Due Within<br>One Year |
|-------------------------------------------|----------------------------------------|------------------------|---------------------------|--------------------------|----------------------------------|
| <b>Primary Government:</b>                |                                        |                        |                           |                          |                                  |
| <b>Governmental Activities:</b>           |                                        |                        |                           |                          |                                  |
| Lease revenue bonds                       | \$22,548,750                           | --                     | \$956,250                 | \$21,592,500             | \$996,250                        |
| Premium on lease revenue bonds            | 1,318,754                              | --                     | 130,543                   | 1,188,211                | 125,583                          |
| Total lease revenue bonds                 | 23,867,504                             | --                     | 1,086,793                 | 22,780,711               | 1,121,833                        |
| Local financing leases                    | 7,030,000                              | --                     | 255,000                   | 6,775,000                | 270,000                          |
| Premium on financing leases               | 587,860                                | --                     | 59,621                    | 528,239                  | 57,112                           |
| Total local financing leases              | 7,617,860                              | --                     | 314,621                   | 7,303,239                | 327,112                          |
| County General obligation bonds:          |                                        |                        |                           |                          |                                  |
| Library                                   | 1,282,015                              | --                     | 295,401                   | 986,614                  | 311,540                          |
| School General obligation bonds:          |                                        |                        |                           |                          |                                  |
| School                                    | 109,262,535                            | 25,075,000             | 10,341,220                | 123,996,315              | 11,195,047                       |
| Add deferred amount for issuance premiums | 5,530,604                              | 2,496,409              | 753,563                   | 7,273,450                | 936,520                          |
| Total School General obligation bonds     | 114,793,139                            | 27,571,409             | 11,094,783                | 131,269,765              | 12,131,567                       |
| Intergovernmental loans                   | 1,666,525                              | --                     | 91,430                    | 1,575,095                | 94,569                           |
| Claims                                    | 973,490                                | 11,781,033             | 11,644,223                | 1,110,300                | 1,110,300                        |
| Capital Leases                            | 405,372                                | 449,291                | 208,510                   | 646,153                  | 207,784                          |
| Net Pension liability                     | 9,106,129                              | 11,569,911             | 10,317,129                | 10,358,911               | --                               |
| Net OPEB liability:                       |                                        |                        |                           |                          |                                  |
| Net Medical Insurance OPEB liability      | 37,578,913                             | 2,422,014              | 1,089,283                 | 38,911,644               | --                               |
| Net VRS Group Life OPEB liability         | 1,978,006                              | 493,179                | 405,072                   | 2,066,113                | --                               |
| Total net OPEB liability                  | 39,556,919                             | 2,915,193              | 1,494,355                 | 40,977,757               | --                               |
| Compensated absences                      | 4,246,168                              | 3,010,643              | 2,972,318                 | 4,284,493                | 2,999,145                        |
| Total governmental activities             | \$203,515,121                          | \$57,297,480           | \$39,519,563              | \$221,293,038            | \$18,303,850                     |
| <b>Business-Type Activities:</b>          |                                        |                        |                           |                          |                                  |
| Compensated absences                      | \$173,153                              | \$124,003              | \$121,207                 | \$175,949                | \$123,164                        |
| Net Pension liability                     | 381,332                                | 435,020                | 422,093                   | 394,259                  | --                               |
| Net OPEB liability:                       |                                        |                        |                           |                          |                                  |
| Net Medical Insurance OPEB liability      | 1,915,046                              | 123,428                | 55,511                    | 1,982,963                | --                               |
| Net VRS Group Life OPEB liability         | 82,833                                 | 19,993                 | 24,191                    | 78,635                   | --                               |
| Total net OPEB liability                  | 1,997,879                              | 143,421                | 79,702                    | 2,061,598                | --                               |
| Landfill remediation costs                | 13,126,482                             | 463,564                | --                        | 13,590,046               | --                               |
| Total business-type activities            | \$15,678,846                           | \$1,166,008            | \$623,002                 | \$16,221,852             | \$123,164                        |

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<br>June 30, | Direct Borrowings and<br>Placements |              |                |          |
|-------------------------|-------------------------------------|--------------|----------------|----------|
|                         | General Obligation Bonds            |              | Capital Leases |          |
|                         | Principal                           | Interest     | Principal      | Interest |
| 2020                    | \$11,506,587                        | \$5,337,768  | \$207,784      | \$21,841 |
| 2021                    | 11,647,101                          | 4,804,527    | 213,622        | 14,258   |
| 2022                    | 11,663,457                          | 4,265,945    | 113,706        | 6,385    |
| 2023                    | 10,175,784                          | 3,746,287    | 111,041        | 2,921    |
| 2024                    | 9,355,000                           | 3,289,385    | --             | --       |
| 2025-2029               | 35,340,000                          | 11,149,213   | --             | --       |
| 2030-2034               | 22,960,000                          | 4,483,384    | --             | --       |
| 2035-2039               | 11,770,000                          | 900,547      | --             | --       |
| 2040-2044               | 565,000                             | 8,969        | --             | --       |
| Total                   | \$124,982,929                       | \$37,986,025 | \$646,153      | \$45,405 |

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

| Year Ending<br>June 30, | Direct Borrowings and<br>Placements |             |                         |           | Direct Borrowings and<br>Placements |             |
|-------------------------|-------------------------------------|-------------|-------------------------|-----------|-------------------------------------|-------------|
|                         | Lease Revenue Bonds                 |             | Intergovernmental Loans |           | Local Financing Leases              |             |
|                         | Principal                           | Interest    | Principal               | Interest  | Principal                           | Interest    |
| 2020                    | \$996,250                           | \$987,278   | \$94,569                | \$36,704  | \$270,000                           | \$284,606   |
| 2021                    | 1,040,000                           | 944,358     | 96,692                  | 34,798    | 280,000                             | 272,037     |
| 2022                    | 1,095,000                           | 895,014     | 99,555                  | 32,863    | 295,000                             | 258,554     |
| 2023                    | 1,150,000                           | 838,747     | 102,815                 | 30,869    | 310,000                             | 243,425     |
| 2024                    | 1,207,500                           | 778,374     | 90,393                  | 20,815    | 325,000                             | 227,528     |
| 2025-2029               | 7,048,750                           | 2,895,255   | 460,485                 | 111,628   | 1,890,000                           | 875,475     |
| 2030-2034               | 6,685,000                           | 1,217,564   | 518,805                 | 52,510    | 2,335,000                           | 430,482     |
| 2035-2039               | 2,370,000                           | 113,806     | 111,780                 | 2,739     | 1,070,000                           | 41,163      |
| Total                   | \$21,592,500                        | \$8,670,396 | \$1,575,094             | \$322,926 | \$6,775,000                         | \$2,633,270 |

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

| Fiscal Year | Bonded Debt (3) | Ratio of Net General Obligation Debt to Assessed Value (2) | Net Bonded Debt per Capita (1) |
|-------------|-----------------|------------------------------------------------------------|--------------------------------|
| 2010        | \$137,982,022   | 1.46%                                                      | \$1,756                        |
| 2011        | 136,620,526     | 1.46%                                                      | 1,718                          |
| 2012        | 145,019,085     | 1.57%                                                      | 1,807                          |
| 2013        | 138,713,598     | 1.48%                                                      | 1,702                          |
| 2014        | 137,471,379     | 1.45%                                                      | 1,661                          |
| 2015        | 147,568,101     | 1.49%                                                      | 1,767                          |
| 2016        | 167,304,991     | 1.60%                                                      | 1,976                          |
| 2017        | 154,001,626     | 1.40%                                                      | 1,780                          |
| 2018        | 147,560,518     | 1.24%                                                      | 1,670                          |
| 2019        | 162,340,329     | 1.31%                                                      | 1,804                          |

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

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

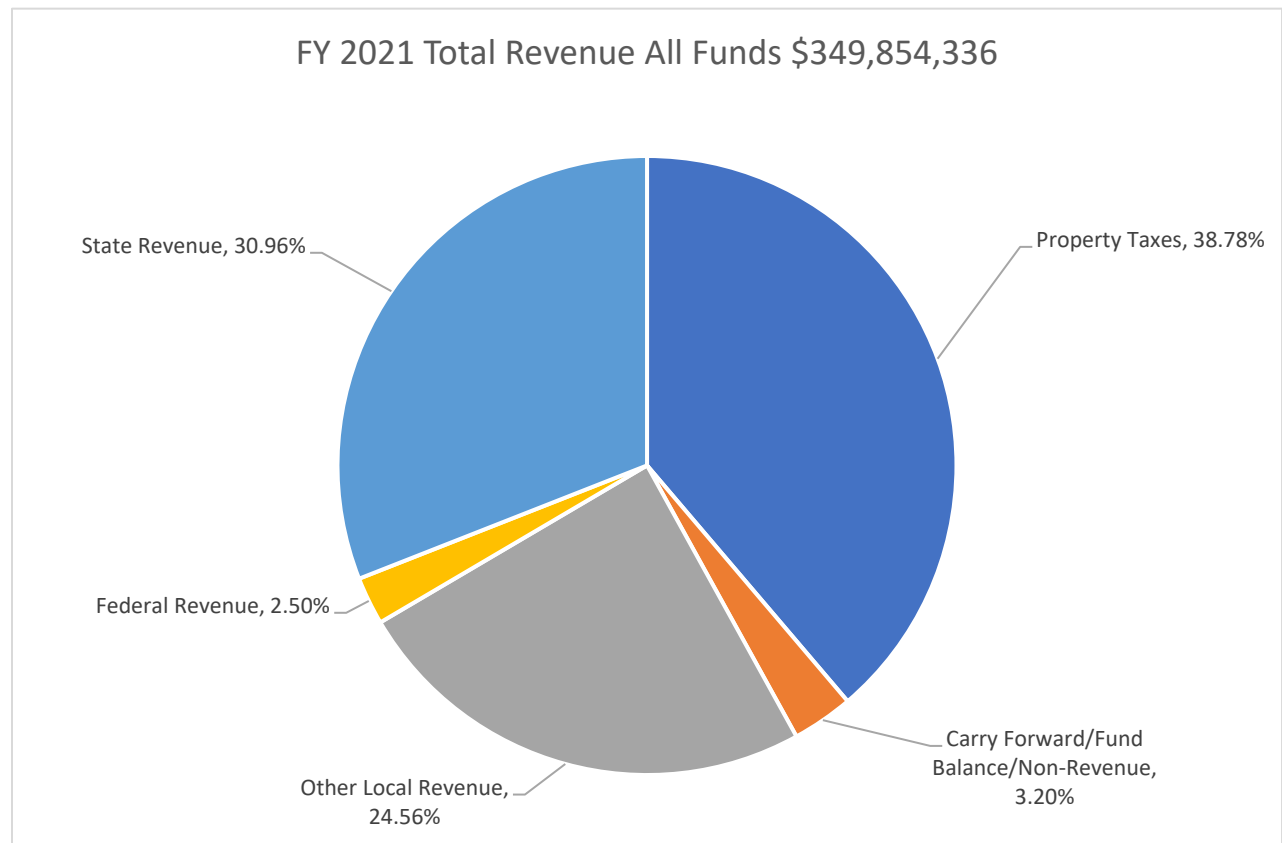
(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and local financing lease

**Statement of Long-Term Indebtedness**  
**Year Ending June 30, 2020**

| <b>School VPSA</b>               | <b>Authorized<br/>And<br/>Issued</b> | <b>Payments<br/>Thru<br/>June 2019</b> | <b>Balance<br/>July 1<br/>2019</b> | <b>Incurred<br/>During<br/>2019-20</b> | <b>Total<br/>Balance &amp;<br/>Incurred</b> | <b>Principal<br/>Paid During<br/>2019-20</b> | <b>Outstanding<br/>June 30<br/>2020</b> |
|----------------------------------|--------------------------------------|----------------------------------------|------------------------------------|----------------------------------------|---------------------------------------------|----------------------------------------------|-----------------------------------------|
| Orchard View Elementary          | 4,650,000                            | 4,420,000                              | 230,000                            |                                        | 230,000                                     | 230,000                                      | 0                                       |
| Orchard View Elementary          | 4,100,000                            | 3,895,000                              | 205,000                            |                                        | 205,000                                     | 205,000                                      | 0                                       |
| Millbrook/Evendale/Byrd MS       | 16,800,000                           | 14,280,000                             | 2,520,000                          |                                        | 2,520,000                                   | 840,000                                      | 1,680,000                               |
| Millbrook High School            | 6,150,000                            | 5,235,000                              | 915,000                            |                                        | 915,000                                     | 305,000                                      | 610,000                                 |
| MHS/JWMS Renovation              | 8,385,000                            | 6,720,000                              | 1,665,000                          |                                        | 1,665,000                                   | 420,000                                      | 1,245,000                               |
| MHS, JWMS, Byrd Middle School    | 3,315,000                            | 2,655,000                              | 660,000                            |                                        | 660,000                                     | 165,000                                      | 495,000                                 |
| Millbrook High School            | 3,782,296                            | 2,940,981                              | 841,315                            |                                        | 841,315                                     | 205,047                                      | 636,268                                 |
| MHS, JWMS                        | 12,655,000                           | 9,505,000                              | 3,150,000                          |                                        | 3,150,000                                   | 630,000                                      | 2,520,000                               |
| Byrd Middle School               | 5,980,000                            | 4,500,000                              | 1,480,000                          |                                        | 1,480,000                                   | 300,000                                      | 1,180,000                               |
| Byrd MS, Evendale Elementary     | 8,580,000                            | 6,020,000                              | 2,560,000                          |                                        | 2,560,000                                   | 430,000                                      | 2,130,000                               |
| Byrd MS, Evendale Elementary     | 8,550,000                            | 6,000,000                              | 2,550,000                          |                                        | 2,550,000                                   | 425,000                                      | 2,125,000                               |
| Byrd MS, Evendale Elementary     | 5,995,000                            | 3,900,000                              | 2,095,000                          |                                        | 2,095,000                                   | 300,000                                      | 1,795,000                               |
| Evendale Elementary              | 5,685,000                            | 3,705,000                              | 1,980,000                          |                                        | 1,980,000                                   | 285,000                                      | 1,695,000                               |
| Evendale, Gainesboro Replace.    | 6,305,000                            | 3,785,000                              | 2,520,000                          |                                        | 2,520,000                                   | 315,000                                      | 2,205,000                               |
| Gainesboro Elem. Replacement     | 5,830,000                            | 3,510,000                              | 2,320,000                          |                                        | 2,320,000                                   | 290,000                                      | 2,030,000                               |
| Gainesboro Elem. Replacement     | 4,370,000                            | 2,420,000                              | 1,950,000                          |                                        | 1,950,000                                   | 220,000                                      | 1,730,000                               |
| Greenwood Mill Elementary        | 3,800,000                            | 2,090,000                              | 1,710,000                          |                                        | 1,710,000                                   | 190,000                                      | 1,520,000                               |
| Greenwood, Trans, APR, FCMS      | 13,450,000                           | 6,750,000                              | 6,700,000                          |                                        | 6,700,000                                   | 675,000                                      | 6,030,000                               |
| Greenwood Mill Elementary        | 5,720,000                            | 2,870,000                              | 2,850,000                          |                                        | 2,850,000                                   | 285,000                                      | 2,565,000                               |
| Transportation                   | 7,975,000                            | 2,800,000                              | 5,175,000                          |                                        | 5,175,000                                   | 400,000                                      | 4,775,000                               |
| Transportation                   | 7,000,000                            | 2,560,000                              | 4,440,000                          |                                        | 4,440,000                                   | 370,000                                      | 4,070,000                               |
| Elem Add/4 <sup>th</sup> HS/FCMS | 4,435,000                            | 1,350,000                              | 3,085,000                          |                                        | 3,085,000                                   | 225,000                                      | 2,860,000                               |
| Elem Additions/FCMS              | 5,025,000                            | 1,270,000                              | 3,755,000                          |                                        | 3,755,000                                   | 250,000                                      | 3,505,000                               |
| FCMS/4 <sup>th</sup> High School | 4,390,000                            | 880,000                                | 3,510,000                          |                                        | 3,510,000                                   | 220,000                                      | 3,290,000                               |
| FCMS                             | 13,375,000                           | 2,675,000                              | 10,700,000                         |                                        | 10,700,000                                  | 670,000                                      | 10,030,000                              |
| FCMS                             | 18,535,000                           | 2,790,000                              | 15,745,000                         |                                        | 15,745,000                                  | 930,000                                      | 14,815,000                              |
| FCMS                             | 8,100,000                            | 810,000                                | 7,290,000                          |                                        | 7,290,000                                   | 405,000                                      | 6,885,000                               |
| Jordan Springs Elementary        | 6,320,000                            | 0                                      | 6,320,000                          |                                        | 6,320,000                                   | 320,000                                      | 6,000,000                               |
| Jordan Springs Elementary        | 10,035,000                           | 0                                      | 10,035,000                         |                                        | 10,035,000                                  | 505,000                                      | 9,530,000                               |
| Robert E. Aylor Middle Replace.  | 3,720,000                            | 0                                      | 3,720,000                          |                                        | 3,720,000                                   | 190,000                                      | 3,530,000                               |
| Jordan Springs Elementary        | 7,220,000                            | 0                                      | 7,220,000                          |                                        | 7,220,000                                   |                                              | 7,220,000                               |
| Robert E. Aylor Middle Replace.  | 4,100,000                            | 0                                      | 4,100,000                          |                                        | 4,100,000                                   |                                              | 4,100,000                               |
| Jordan Springs Elementary        |                                      |                                        |                                    | 810,000                                | 810,000                                     |                                              | 810,000                                 |
| Robert E. Aylor Middle Replace.  |                                      |                                        |                                    | 14,245,000                             | 14,245,000                                  |                                              | 14,245,000                              |
| Robert E. Aylor Middle Replace.  |                                      |                                        |                                    | 7,500,000                              | 7,500,000                                   |                                              | 7,500,000                               |
| <b>TOTAL</b>                     | <b>\$234,332,296</b>                 | <b>\$110,335,981</b>                   | <b>\$123,996,315</b>               | <b>\$22,555,000</b>                    | <b>\$146,551,315</b>                        | <b>\$11,195,047</b>                          | <b>\$135,356,268</b>                    |

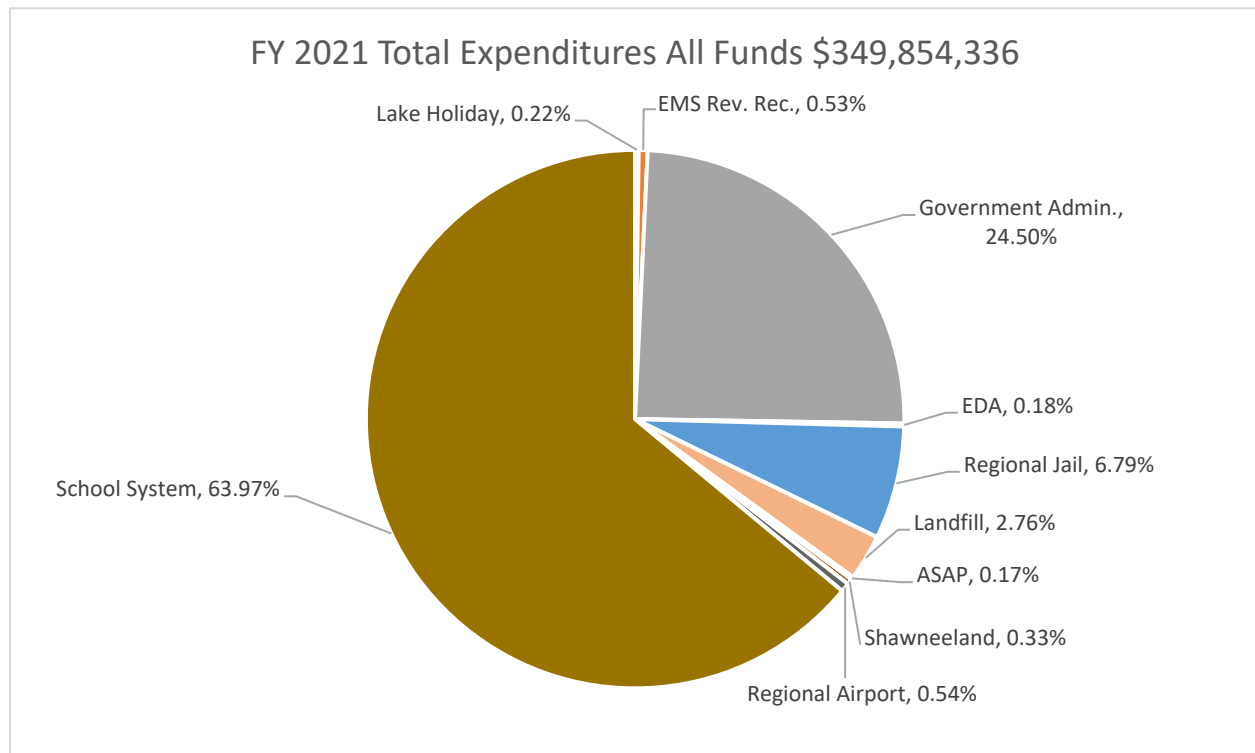
## TOTAL REVENUES ALL FUNDS

|                                           | 2018-19<br>Budgeted  | 2018-19<br>Actual    | 2019-20<br>Budgeted  | 2019-20<br>Projected | 2020-21<br>Adopted   | % of<br>Total  |
|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| <b>Local Revenue</b>                      |                      |                      |                      |                      |                      |                |
| Property Taxes                            | \$123,179,515        | \$126,371,339        | \$131,452,356        | \$131,204,563        | \$135,657,816        | 38.78%         |
| Other Local Revenue                       | 65,973,802           | 72,141,806           | 69,836,005           | 70,291,766           | 72,572,592           | 20.74%         |
| Other Local Revenue – School Funds        | 12,396,803           | 11,368,914           | 13,361,725           | 13,210,827           | 13,355,078           | 3.82%          |
| Subtotal                                  | 201,550,120          | 209,882,059          | 214,650,086          | 214,707,156          | 221,585,486          | 63.34%         |
| <b>State Revenue</b>                      |                      |                      |                      |                      |                      |                |
| General Fund                              | 11,814,578           | 11,644,934           | 11,605,363           | 11,493,063           | 12,383,359           | 3.54%          |
| School Funds                              | 80,625,391           | 79,613,149           | 84,109,340           | 83,928,063           | 88,255,559           | 25.23%         |
| Other Funds                               | 7,324,760            | 7,397,153            | 7,401,657            | 7,452,709            | 7,656,483            | 2.19%          |
| Subtotal                                  | 99,764,729           | 98,655,236           | 103,116,360          | 102,873,835          | 108,295,401          | 30.96%         |
| <b>Federal Revenue</b>                    |                      |                      |                      |                      |                      |                |
| General Fund                              | 0                    | 145,591              | 5,000                | 89,906               | 0                    | 0.00%          |
| School Funds                              | 8,587,675            | 8,216,810            | 8,231,678            | 8,713,853            | 8,758,224            | 2.50%          |
| Other Funds                               | 0                    | 1,998                | 0                    | 0                    | 0                    | 0.00%          |
| Subtotal                                  | 8,587,675            | 8,364,399            | 8,236,678            | 8,803,759            | 8,758,224            | 2.50%          |
| <b>Carry Forward/Fund Balance/Non-Rev</b> |                      |                      |                      |                      |                      |                |
| General Fund                              | 1,965,000            | 56,007               | 7,000,000            | 7,007,703            | 3,715,900            | 1.06%          |
| School Funds                              | 7,076,613            | 1,046,279            | 5,493,649            | 6,506,319            | 4,342,860            | 1.24%          |
| Other Funds                               | 1,743,304            | 1,129,720            | 5,011,901            | 6,739,767            | 3,156,465            | 0.90%          |
| Subtotal                                  | 10,784,917           | 2,232,006            | 17,505,550           | 20,253,789           | 11,215,225           | 3.20%          |
| <b>Total Revenues</b>                     | <b>\$320,687,441</b> | <b>\$319,133,700</b> | <b>\$343,508,674</b> | <b>\$346,638,539</b> | <b>\$349,854,336</b> | <b>100.00%</b> |



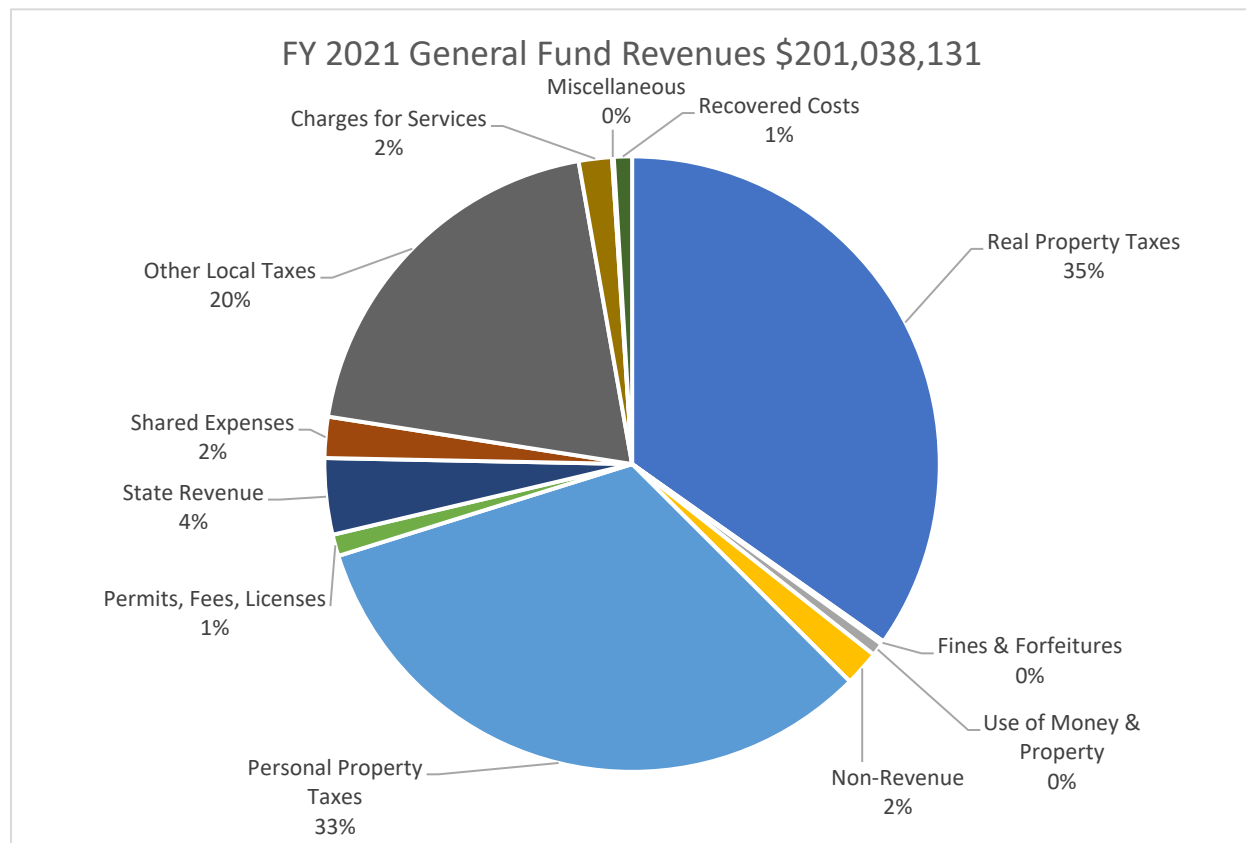
## TOTAL EXPENDITURES ALL FUNDS

|                                | 2018-19<br>Budgeted  | 2018-19<br>Actual    | 2019-20<br>Budgeted  | 2019-20<br>Projected | 2020-21<br>Adopted   | % of<br>Total  |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| <b>General Government</b>      |                      |                      |                      |                      |                      |                |
| Administration                 | \$12,472,234         | \$12,626,636         | \$13,505,238         | \$15,338,553         | \$13,941,059         | 3.98%          |
| Judicial Administration        | 2,827,315            | 2,770,781            | 2,974,638            | 2,809,246            | 3,103,341            | 0.89%          |
| Public Safety                  | 32,188,316           | 33,703,092           | 36,113,208           | 36,759,691           | 37,219,547           | 10.64%         |
| Public Works                   | 5,576,193            | 5,432,117            | 5,521,138            | 5,503,839            | 5,770,828            | 1.65%          |
| Health/Welfare                 | 9,787,663            | 9,422,159            | 10,446,886           | 9,686,555            | 11,203,633           | 3.20%          |
| Community College              | 81,080               | 81,080               | 81,308               | 81,308               | 81,308               | 0.02%          |
| Parks, Recreation, & Cultural  | 7,456,468            | 7,346,862            | 6,879,311            | 7,124,178            | 7,465,479            | 2.13%          |
| Community Development          | 1,492,019            | 1,584,541            | 1,560,586            | 1,535,858            | 1,619,424            | 0.46%          |
| Miscellaneous                  | 4,418,101            | 2,270,224            | 4,985,825            | 2,265,529            | 5,295,897            | 1.51%          |
| Subtotal                       | 76,299,389           | 75,237,492           | 82,068,138           | 81,104,757           | 85,700,516           | 24.50%         |
| <b>Other Funds</b>             |                      |                      |                      |                      |                      |                |
| Regional Jail                  | 22,789,176           | 21,824,075           | 23,238,848           | 21,905,891           | 23,754,912           | 6.79%          |
| Landfill                       | 7,502,138            | 7,465,901            | 10,467,653           | 8,498,899            | 9,647,354            | 2.76%          |
| Old Dominion ASAP              | 562,348              | 534,627              | 576,649              | 519,464              | 591,882              | 0.17%          |
| Shawneeland Sanitary District  | 1,085,091            | 1,087,248            | 1,295,215            | 1,163,272            | 1,146,023            | 0.33%          |
| Winchester Regional Airport    | 1,646,442            | 1,579,270            | 1,756,556            | 1,650,000            | 1,904,997            | 0.54%          |
| Lake Holiday Sanitary District | 779,998              | 765,107              | 779,998              | 773,556              | 779,998              | 0.22%          |
| EMS Revenue Recovery           | 1,522,400            | 1,914,240            | 1,803,958            | 2,028,958            | 1,867,217            | 0.53%          |
| Economic Development Authority | 603,483              | 1,137,844            | 631,802              | 1,760,750            | 640,351              | 0.18%          |
| County Capital Fund            | 0                    | 0                    | 3,000,000            | 3,783,655            | 0                    | 0.00%          |
| Subtotal                       | 36,491,076           | 36,308,312           | 43,550,679           | 42,084,445           | 40,332,734           | 11.53%         |
| <b>School System</b>           |                      |                      |                      |                      |                      |                |
| School Funds                   | 192,930,571          | 185,614,485          | 201,162,988          | 203,347,829          | 205,863,854          | 58.84%         |
| Debt Service Fund              | 14,966,405           | 15,004,463           | 16,726,869           | 16,726,869           | 17,957,232           | 5.13%          |
| Subtotal                       | 207,896,976          | 200,618,948          | 217,889,857          | 220,074,698          | 223,821,086          | 63.97%         |
| <b>Total Expenditures</b>      | <b>\$320,687,441</b> | <b>\$312,164,752</b> | <b>\$343,508,674</b> | <b>\$343,263,900</b> | <b>\$349,854,336</b> | <b>100.00%</b> |



## GENERAL FUND REVENUES

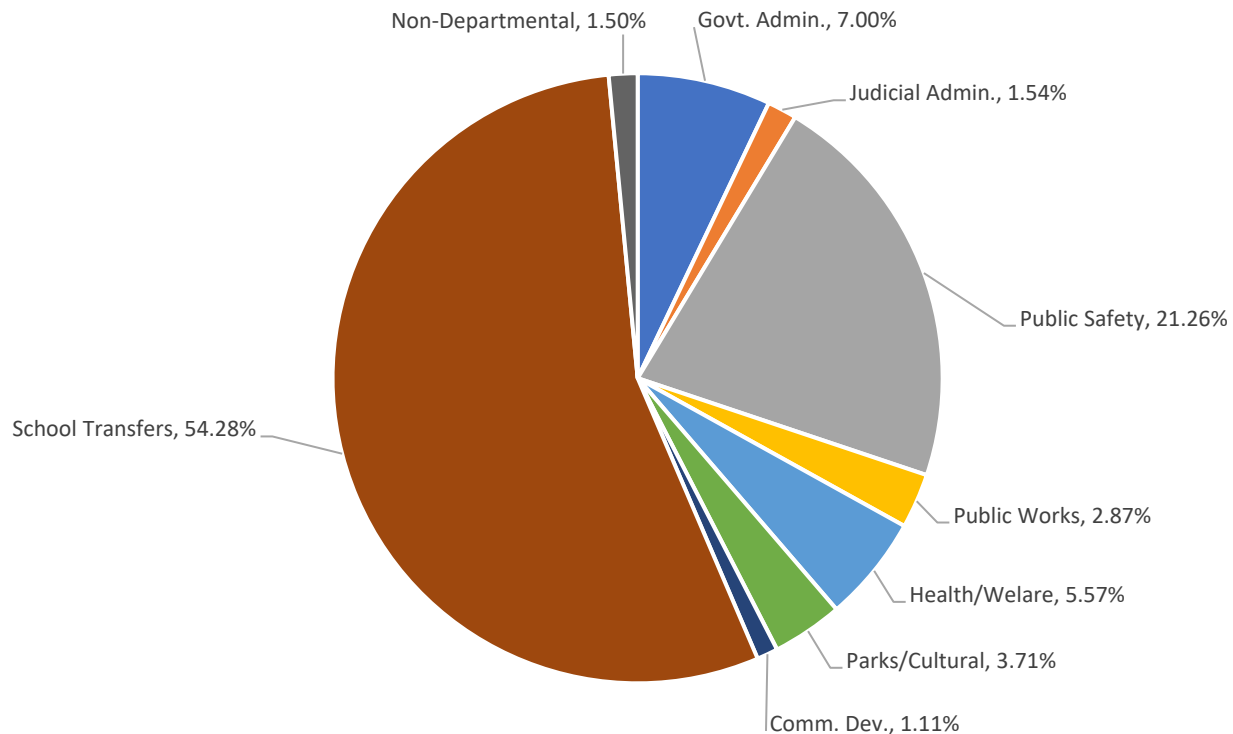
| Category                             | 2018-19<br>Adopted   | 2018-19<br>Actual    | 2019-20<br>Adopted   | 2019-20<br>Projected | 2020-21<br>Adopted   | % of<br>Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Real Property Taxes                  | \$63,753,588         | \$66,812,543         | \$67,839,128         | \$68,247,649         | \$69,917,816         | 34.78%        |
| Personal Property Taxes              | 59,425,927           | 59,558,796           | 63,613,228           | 62,956,914           | 65,740,000           | 32.70%        |
| Other Local Taxes                    | 36,959,731           | 37,779,708           | 39,112,454           | 37,688,712           | 39,705,976           | 19.75%        |
| Permits, Fees, and Licenses          | 1,838,386            | 2,188,705            | 2,050,249            | 2,241,922            | 2,266,235            | 1.13%         |
| Fines and Forfeitures                | 323,270              | 313,896              | 357,000              | 255,925              | 342,000              | 0.17%         |
| Revenue from Use of Money & Property | 526,810              | 1,272,035            | 771,517              | 1,238,601            | 1,375,439            | 0.68%         |
| Charges for Services                 | 3,061,899            | 3,003,142            | 3,230,476            | 2,492,951            | 3,498,694            | 1.74%         |
| Miscellaneous                        | 180,090              | 361,277              | 181,096              | 161,275              | 181,754              | 0.09%         |
| Recovered Costs                      | 1,618,949            | 3,422,094            | 1,780,902            | 3,412,106            | 1,910,958            | 0.95%         |
| State Revenue                        | 7,832,199            | 7,582,410            | 7,472,940            | 7,383,116            | 8,064,453            | 4.01%         |
| Shared Expenses                      | 3,982,292            | 4,062,524            | 4,132,423            | 4,109,947            | 4,318,906            | 2.15%         |
| Federal Revenue                      | 0                    | 145,591              | 5,000                | 89,906               | 0                    | 0.00%         |
| Non-Revenue                          | 1,965,000            | 56,007               | 7,000,000            | 7,007,703            | 3,715,900            | 1.85%         |
| <b>Total Revenues</b>                | <b>\$181,468,228</b> | <b>\$186,558,728</b> | <b>\$197,546,413</b> | <b>\$197,286,727</b> | <b>\$201,038,131</b> | <b>100.0%</b> |



## GENERAL FUND EXPENDITURES

|                                      | 2018-19<br>Budgeted  | 2018-19<br>Actual    | 2019-20<br>Budgeted  | 2019-20<br>Projected | 2020-21<br>Adopted   | % of<br>Total  |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Administration                       | \$12,592,449         | \$12,746,851         | \$13,625,453         | \$15,486,518         | \$14,034,050         | 7.00%          |
| Judicial Administration              | 2,827,315            | 2,770,781            | 2,974,638            | 2,809,246            | 3,103,341            | 1.54%          |
| Public Safety                        | 37,455,164           | 38,895,002           | 41,184,746           | 41,831,229           | 42,740,505           | 21.26%         |
| Public Works                         | 5,576,193            | 5,432,117            | 5,521,138            | 5,503,839            | 5,770,828            | 2.87%          |
| Health/Welfare                       | 9,787,663            | 9,422,159            | 10,446,886           | 9,686,555            | 11,203,633           | 5.57%          |
| Community College                    | 81,080               | 81,080               | 81,308               | 81,308               | 81,308               | 0.00%          |
| Parks, Recreation, & Cultural        | 7,456,468            | 7,346,862            | 6,879,311            | 7,124,178            | 7,465,479            | 3.71%          |
| Community Development                | 2,063,301            | 2,155,823            | 2,157,893            | 2,128,915            | 2,233,725            | 1.11%          |
| Subtotal                             | 77,839,633           | 78,850,663           | 82,871,373           | 84,651,788           | 86,632,869           | 43.09%         |
| Non-Departmental                     |                      |                      |                      |                      |                      |                |
| Operational Contingency              | 519,079              | 0                    | 646,046              | 0                    | 3,023,453            | 1.50%          |
| COLA/Merit Reserve                   | 1,216,720            | 5,192                | 2,100,000            | 0                    | 0                    | 0.00%          |
| Debt Service – County                | 2,252,302            | 2,257,231            | 2,265,529            | 2,265,529            | 2,272,444            | 1.13%          |
| Transfer to School Operating Fund    | 82,374,674           | 81,303,471           | 86,445,165           | 86,445,165           | 88,307,934           | 43.93%         |
| Transfer to School Debt Service Fund | 14,535,820           | 14,535,820           | 16,248,300           | 16,248,300           | 17,085,531           | 8.50%          |
| Transfer to Unemployment Fund        | 0                    | 7,801                | 0                    | 0                    | 0                    | 0.00%          |
| Transfer to School Capital Fund      | 2,300,000            | 4,067,416            | 0                    | 0                    | 3,715,900            | 1.85%          |
| Transfer to County Capital Fund      | 0                    | 0                    | 7,000,000            | 8,824,318            | 0                    | 0.00%          |
| Transfer to Debt Contingency         | 430,000              | 0                    | 0                    | 0                    | 0                    | 0.00%          |
| Subtotal                             | 103,628,595          | 102,176,931          | 114,675,040          | 113,783,312          | 114,405,262          | 56.91%         |
| <b>Total Expenditures</b>            | <b>\$181,468,228</b> | <b>\$181,027,594</b> | <b>\$197,546,413</b> | <b>\$198,435,100</b> | <b>\$201,038,131</b> | <b>100.00%</b> |

### FY 2021 General Fund Expenditures \$201,038,131



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

| <b>Fund/Department</b>         | <b>Personnel<br/>Expenses</b> | <b>Operating<br/>Expenses</b> | <b>Capital/Lease<br/>Expenses</b> |
|--------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| <b>General Fund:</b>           |                               |                               |                                   |
| Board of Supervisors           | \$211,080                     | \$133,259                     | \$0                               |
| County Administrator           | 794,048                       | 38,950                        | 0                                 |
| County Attorney                | 443,710                       | 40,025                        | 0                                 |
| Human Resources                | 559,068                       | 106,866                       | 7,000                             |
| Independent Auditor            | 0                             | 66,000                        | 0                                 |
| Commissioner of the Revenue    | 1,506,259                     | 69,474                        | 0                                 |
| Reassessment                   | 400,288                       | 73,500                        | 0                                 |
| Treasurer                      | 1,295,963                     | 453,308                       | 0                                 |
| Finance                        | 1,054,995                     | 33,813                        | 0                                 |
| Information Technology         | 1,054,677                     | 1,036,833                     | 0                                 |
| Management Information Systems | 548,266                       | 104,796                       | 36,500                            |
| Other                          | 0                             | 3,564,097                     | 2,400                             |
| Electoral Board                | 101,198                       | 85,134                        | 2,400                             |
| Registrar                      | 194,509                       | 13,234                        | 2,400                             |
| Circuit Court                  | 0                             | 79,500                        | 0                                 |
| General District Court         | 10,505                        | 10,605                        | 4,000                             |
| J & D Relations Court          | 3,770                         | 13,890                        | 9,000                             |
| Clerk of Circuit Court         | 821,078                       | 65,397                        | 9,485                             |
| Law Library                    | 0                             | 15,000                        | 0                                 |
| Commonwealth Attorney          | 1,737,379                     | 93,050                        | 7,000                             |
| Victim Witness Program         | 211,947                       | 11,735                        | 0                                 |
| Sheriff                        | 14,084,591                    | 2,072,308                     | 13,420                            |
| Volunteer Fire Departments     | 91,000                        | 894,419                       | 0                                 |
| Ambulance and Rescue Service   | 0                             | 411,150                       | 0                                 |
| Public Safety Contributions    | 0                             | 6,082,170                     | 0                                 |
| Juvenile Court Probation       | 63,016                        | 93,685                        | 0                                 |
| Inspections                    | 1,420,544                     | 73,634                        | 2,880                             |
| Fire and Rescue                | 14,168,078                    | 1,477,149                     | 11,644                            |
| Public Safety Communications   | 1,264,342                     | 500,315                       | 16,160                            |
| Road Administration            | 0                             | 18,500                        | 0                                 |
| Street Lights                  | 0                             | 32,112                        | 0                                 |
| General Engineering            | 403,184                       | 27,404                        | 1,000                             |
| Refuse Collection              | 686,098                       | 1,006,912                     | 10,400                            |
| Refuse Disposal                | 0                             | 651,360                       | 0                                 |
| Litter Control                 | 19,302                        | 11,032                        | 0                                 |
| Maintenance Administration     | 693,777                       | 12,400                        | 0                                 |
| County Office Buildings        | 0                             | 1,400,947                     | 0                                 |
| Animal Shelter                 | 613,463                       | 182,937                       | 0                                 |

## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

| <b>Fund/Department</b>                                   | <b>Personnel Expenses</b> | <b>Operating Expenses</b> | <b>Capital/Lease Expenses</b> |
|----------------------------------------------------------|---------------------------|---------------------------|-------------------------------|
| Local Health Department                                  | 0                         | 436,439                   | 0                             |
| Northwestern Community Services                          | 0                         | 416,507                   | 0                             |
| Area Agency on Aging                                     | 0                         | 63,000                    | 0                             |
| Property Tax Relief                                      | 0                         | 800,000                   | 0                             |
| Social Services – Administration                         | 6,678,117                 | 421,200                   | 256,600                       |
| Public Assistance                                        | 0                         | 2,131,770                 | 0                             |
| Community College                                        | 0                         | 81,308                    | 0                             |
| Parks Administration                                     | 1,048,704                 | 341,284                   | 108,201                       |
| Recreation Centers                                       | 2,294,933                 | 655,809                   | 0                             |
| Clearbrook Park                                          | 608,134                   | 268,924                   | 37,250                        |
| Sherando Park                                            | 536,489                   | 308,801                   | 38,750                        |
| Regional Library                                         | 0                         | 1,218,200                 | 0                             |
| Planning and Development                                 | 1,168,189                 | 80,284                    | 0                             |
| EDA Transfer                                             | 0                         | 614,301                   | 0                             |
| Zoning Board                                             | 4,521                     | 3,300                     | 0                             |
| Building Appeals Board                                   | 161                       | 400                       | 0                             |
| NSV Regional Commission                                  | 0                         | 74,348                    | 0                             |
| Soil and Water Conservation District                     | 0                         | 11,250                    | 0                             |
| Extension                                                | 165,133                   | 110,038                   | 1,800                         |
| Transfers/Miscellaneous                                  | 0                         | 114,405,262               | 0                             |
| <b>General Fund Total</b>                                | <b>56,960,516</b>         | <b>143,499,325</b>        | <b>578,290</b>                |
| <b>Northwestern Regional Adult Detention Center Fund</b> | <b>17,217,695</b>         | <b>6,496,417</b>          | <b>40,800</b>                 |
| <b>Landfill Fund</b>                                     | <b>2,319,564</b>          | <b>3,332,790</b>          | <b>3,995,000</b>              |
| <b>Old Dominion ASAP Fund</b>                            | <b>489,800</b>            | <b>86,082</b>             | <b>16,000</b>                 |
| <b>Shawneeland Sanitary District Fund</b>                | <b>496,041</b>            | <b>649,982</b>            | <b>0</b>                      |
| <b>Winchester Regional Airport Fund</b>                  | <b>838,104</b>            | <b>905,195</b>            | <b>161,698</b>                |
| <b>Lake Holiday Sanitary District Fund</b>               | <b>0</b>                  | <b>41,340</b>             | <b>738,658</b>                |
| <b>EMS Revenue Recovery Fund</b>                         | <b>139,525</b>            | <b>1,727,692</b>          | <b>0</b>                      |
| <b>Economic Development Authority Fund</b>               | <b>451,873</b>            | <b>157,207</b>            | <b>31,271</b>                 |

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

| <b>Fund/Department</b>                | <b>Personnel<br/>Expenses</b> | <b>Operating<br/>Expenses</b> | <b>Capital/Lease<br/>Expenses</b> |
|---------------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| <b>School Operating Fund:</b>         |                               |                               |                                   |
| School Instruction                    | 125,503,561                   | 12,137,580                    | 18,500                            |
| Admin./Attendance and Health Services | 7,061,288                     | 614,800                       | 15,500                            |
| Pupil Transportation Services         | 7,870,823                     | 2,718,705                     | 100,000                           |
| Operation and Maintenance Services    | 8,027,115                     | 7,576,794                     | 142,731                           |
| School Operating – Nutrition Services | 0                             | 8,000                         | 0                                 |
| Facilities                            | 267,979                       | 164,300                       | 0                                 |
| Technology                            | 5,178,300                     | 2,619,146                     | 607,935                           |
| Transfers                             | 0                             | 1,127,364                     | 0                                 |
| <b>School Operating Fund Total</b>    | <b>153,909,066</b>            | <b>26,966,689</b>             | <b>884,666</b>                    |
| <b>School Debt Service Fund</b>       | <b>0</b>                      | <b>17,957,232</b>             | <b>0</b>                          |
| <b>School Nutrition Services Fund</b> | <b>3,061,991</b>              | <b>2,722,115</b>              | <b>1,797,638</b>                  |
| <b>School Textbook Fund</b>           | <b>25,104</b>                 | <b>2,846,136</b>              | <b>0</b>                          |
| <b>School Private Purpose Funds</b>   | <b>10,790</b>                 | <b>289,210</b>                | <b>200,000</b>                    |
| <b>NREP Operating Fund</b>            | <b>5,004,839</b>              | <b>640,637</b>                | <b>606,437</b>                    |
| <b>NREP Textbook Fund</b>             | <b>0</b>                      | <b>20,000</b>                 | <b>0</b>                          |
| <b>Consolidated Services Fund</b>     | <b>1,139,108</b>              | <b>2,460,892</b>              | <b>0</b>                          |
| <b>School Capital Projects Fund</b>   | <b>0</b>                      | <b>1,879,300</b>              | <b>2,536,600</b>                  |

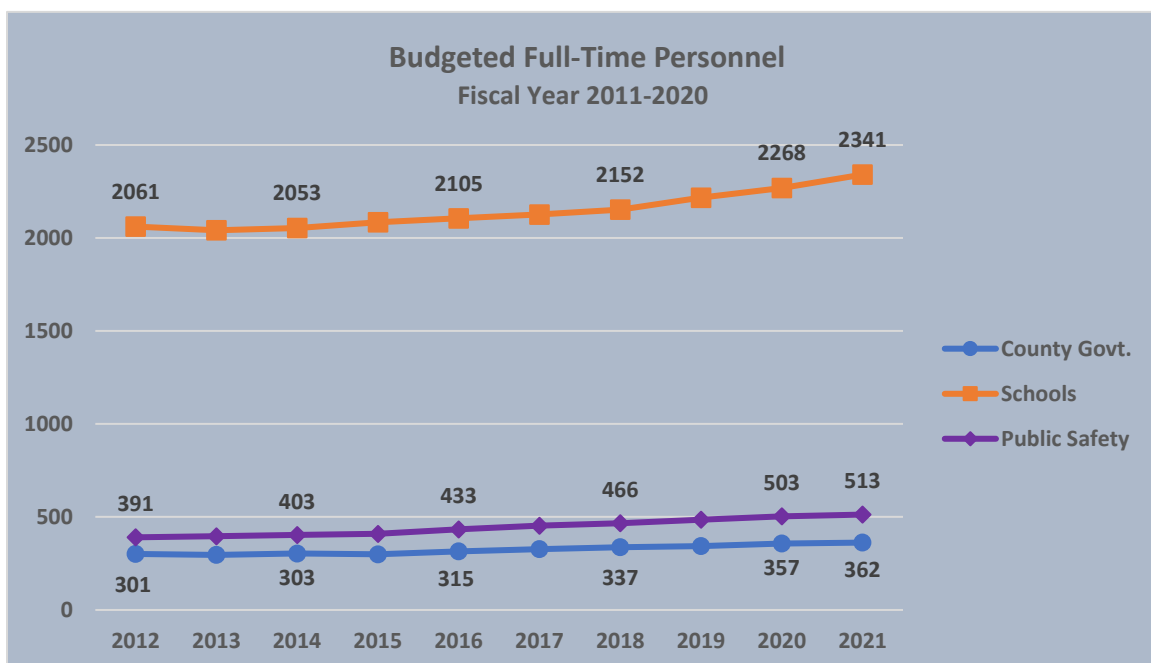
## PERSONNEL NEEDS

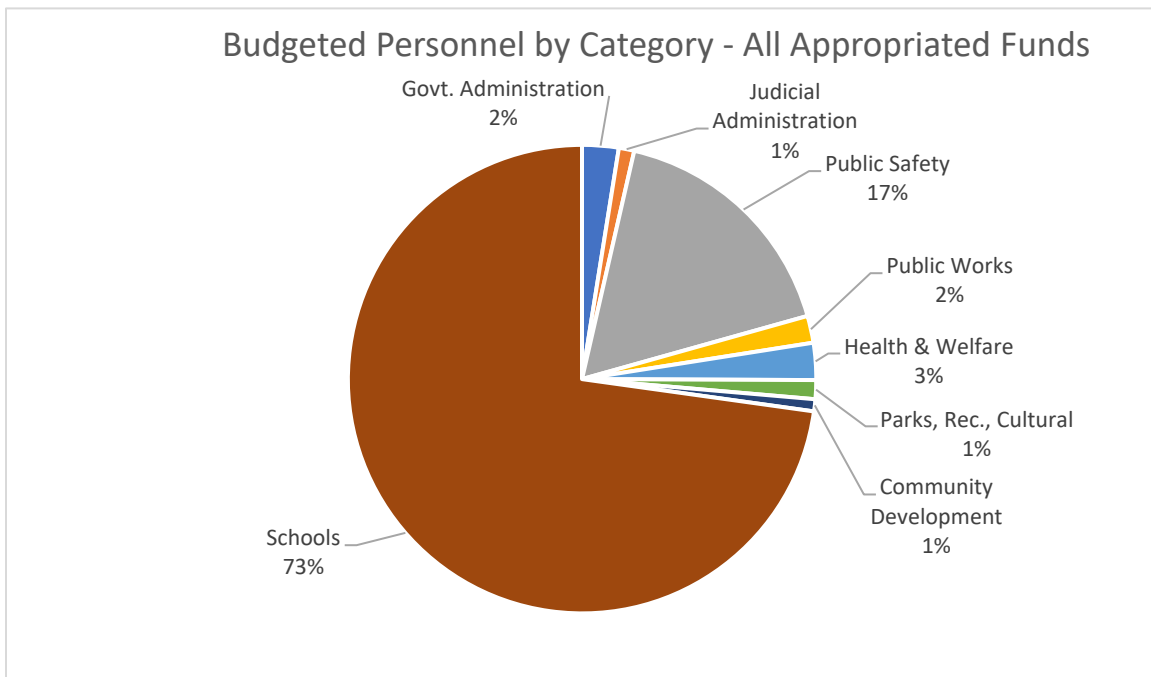
The following chart details the County funded full-time and part-time personnel staffing numbers budgeted for each appropriated department and fund.

| Department                          | FY 2019       |             | FY 2020       |             | FY 2021       |             |
|-------------------------------------|---------------|-------------|---------------|-------------|---------------|-------------|
|                                     | Full-Time     | Part-Time   | Full-Time     | Part-Time   | Full-Time     | Part-Time   |
| <b>General Fund:</b>                |               |             |               |             |               |             |
| Board of Supervisors                | 1             | 1           | 1             | 1           | 1             | 1           |
| County Administrator                | 6             | 0           | 7             | 0           | 7             | 0           |
| County Attorney                     | 3             | 0           | 3             | 0           | 3             | 0           |
| Human Resources                     | 6             | 0           | 6             | 0           | 6             | 0           |
| Commissioner of the Revenue         | 18            | 0           | 18            | 0           | 18            | 0           |
| Reassessment                        | 6             | 0           | 6             | 0           | 6             | 0           |
| Treasurer                           | 13            | 0           | 13            | 0           | 13            | 0           |
| Finance                             | 7             | 0           | 8             | 0           | 9             | 0           |
| IT/MIS                              | 14            | 0           | 15            | 0           | 16            | 0           |
| Electoral Board/Registrar           | 2             | 3           | 2             | 5           | 2             | 5           |
| Gen. District/J & D Courts          | 0             | 6           | 0             | 7           | 0             | 4           |
| Clerk of the Circuit Court          | 9             | 3           | 9             | 4           | 9             | 3           |
| Commonwealth Attorney               | 15            | 1           | 15            | 1           | 16            | 0           |
| Victim Witness                      | 3             | 0           | 3             | 1           | 3             | 0           |
| Sheriff                             | 144.5         | 10          | 153.5         | 8           | 155.5         | 13          |
| Juvenile Court Probation            | 2             | 1           | 2             | 1           | 1             | 1           |
| Inspections                         | 15            | 2           | 15            | 2           | 16            | 1           |
| Fire and Rescue                     | 132.5         | 29          | 140.5         | 28          | 148.5         | 10          |
| Public Safety Communications        | 16            | 1           | 17            | 1           | 17            | 1           |
| General Engineering                 | 4             | 0           | 4             | 0           | 5             | 0           |
| Refuse Collection                   | 3             | 28          | 3             | 28          | 3             | 22          |
| Litter Control                      | 0             | 1           | 0             | 1           | 0             | 1           |
| Maintenance                         | 9             | 6           | 9             | 4           | 9             | 3           |
| Animal Shelter                      | 8             | 4           | 8             | 4           | 8             | 4           |
| Social Services                     | 73            | 2           | 82            | 2           | 82            | 2           |
| Parks and Recreation                | 41            | 431         | 41            | 427         | 42            | 339         |
| Planning and Development            | 11            | 0           | 11            | 0           | 11            | 0           |
| Extension                           | 2             | 0           | 2             | 0           | 2             | 0           |
| <b>Total Positions General Fund</b> | <b>564</b>    | <b>529</b>  | <b>594</b>    | <b>525</b>  | <b>609</b>    | <b>396</b>  |
| Regional Jail Fund                  | 208           | 0           | 209           | 0           | 209           | 1           |
| Landfill Fund                       | 27            | 6           | 28            | 5           | 28            | 5           |
| Old Dominion ASAP Fund              | 6             | 10          | 6             | 10          | 6             | 7           |
| Shawneeland Sanitary District Fund  | 7             | 7           | 7             | 9           | 7             | 9           |
| Regional Airport Fund               | 11            | 0           | 11            | 0           | 11            | 1           |
| EMS Revenue Recovery Fund           | 2             | 0           | 2             | 0           | 2             | 0           |
| EDA Fund                            | 3             | 2           | 3             | 2           | 3             | 2           |
| School Funds                        | 2215.6        | 1017        | 2267.8        | 1016        | 2341.4        | 1016        |
| <b>Total Positions All Funds</b>    | <b>3043.6</b> | <b>1571</b> | <b>3127.8</b> | <b>1567</b> | <b>3216.4</b> | <b>1437</b> |

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

- A Deputy Chief Technology Officer was approved and included in the FY 2021 General Fund budget for the Information Technologies Department. This position has been frozen pending COVID-19 financial outcome.
- An Administrative Assistant was hired mid-year in FY 2020 for the Finance Department.
- An Investigator was hired mid-year in FY 2020 for the Commonwealth Attorney's Office.
- A School Resource Officer and an Investigator/Deputy were approved and included in the FY 2021 General Fund budget for the Sheriff's Office. These positions have been frozen pending COVID-19 financial outcome.
- One full-time Probation Officer was eliminated and converted to contractual services in the Juvenile Court Probation Office for FY 2021.
- One Design Review Specialist was hired mid-year in FY 2020 for the Inspections Department.
- Eight Firefighter/EMT positions were approved and included in the FY 2021 General Fund budget for the Fire and Rescue Department. These positions have been frozen pending COVID-19 financial outcome.
- An Environmental Inspector was approved and included in the FY 2021 General Fund budget for the Engineering Department. This position has been frozen pending COVID-19 financial outcome.
- Two lower-paying full-time positions were converted to one full-time Manager position during FY 2020 for Social Services. A Benefit Program Manager was also approved and included in the FY 2021 General Fund budget but has been frozen pending COVID-19 financial outcome.
- A Recreation Technician was approved and included in the FY 2021 General Fund budget for Parks and Recreation. This position has been frozen pending COVID-19 financial outcome.
- 42 additional school positions to open Jordan Springs Elementary School were approved for FY 2021.
- Six additional classroom teachers and instructional assistants to support student enrollment growth were also approved for FY 2021.
- After the start of the 2019-20 school year, 25 new positions for instruction, transportation, and facilities maintenance were added to address student enrollment growth.

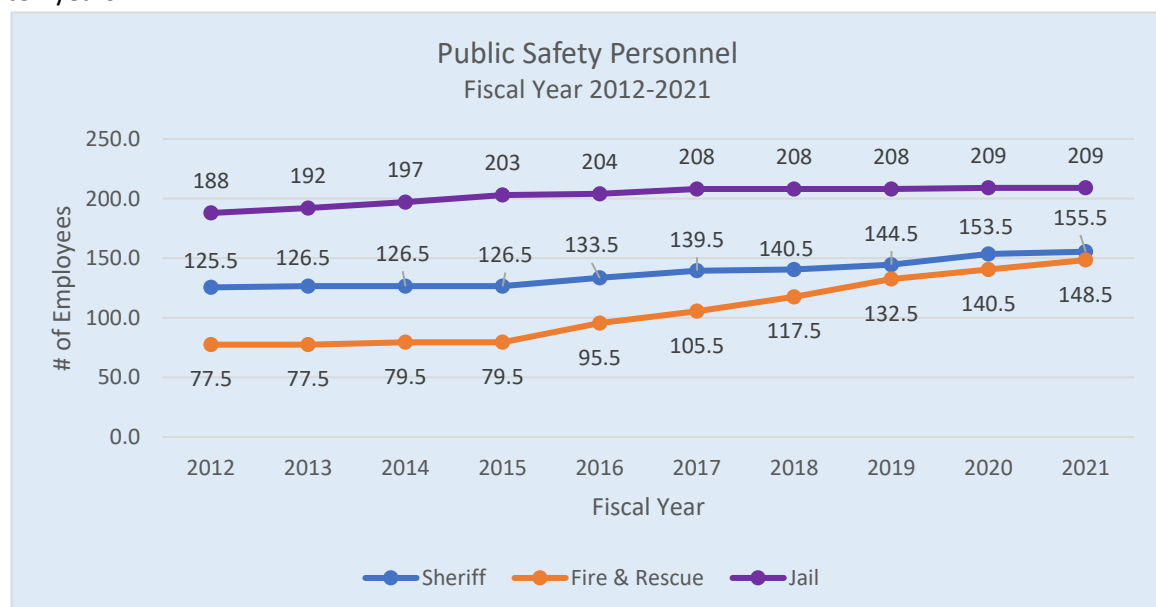




The Sheriff's Office has experienced an increased demand for public safety services due to increased organized crime, technology-based crime, and gang activity. The Sheriff's Office has seen a 24% increase in personnel over the last ten years.

The Fire and Rescue Department has also seen its share of growth over the last decade. The fire and rescue volunteer pool is supplemented by full-time career fire and rescue personnel. Over the years, there has been a decrease in volunteer recruitment and retention and an increased workload due in large part to an aging population and the increased number of elderly communities and facilities. The Fire and Rescue Department has experienced an 92% jump in full-time personnel over the last ten years.

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



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

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

## GENERAL FUND REVENUES AND TRENDS

| General Property Taxes             | 2017-18<br>Actual    | 2018-19<br>Actual    | 2019-20<br>Adopted   | 2019-20<br>Projected | 2020-21<br>Adopted   |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Current Real Property Taxes        | \$58,126,358         | \$61,915,141         | \$63,039,628         | \$62,942,060         | <b>\$64,930,816</b>  |
| Current Public Service Corp. Taxes | 2,798,525            | 2,460,734            | 2,700,000            | 2,844,304            | <b>2,500,000</b>     |
| Current Personal Property Taxes*   | 57,149,921           | 59,558,796           | 63,613,228           | 62,956,914           | <b>65,740,000</b>    |
| Penalties                          | 1,073,554            | 1,140,743            | 1,000,000            | 1,217,051            | <b>1,200,000</b>     |
| Interest and Costs on Taxes        | 520,706              | 583,433              | 500,000              | 605,023              | <b>575,000</b>       |
| Credit Card Charges – Treasurer    | -55,099              | 1,764                | 0                    | 5,065                | <b>0</b>             |
| Admin. Fees for Liens              | 413,500              | 441,547              | 419,500              | 397,350              | <b>442,000</b>       |
| Short Term Rental                  | 236,437              | 269,181              | 180,000              | 236,796              | <b>270,000</b>       |
| <b>TOTAL</b>                       | <b>\$120,263,902</b> | <b>\$126,371,339</b> | <b>\$131,452,356</b> | <b>\$131,204,563</b> | <b>\$135,657,816</b> |

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

General 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 \$1.2 million.

Real property taxes are paid by all residential, commercial/industrial, and rural landowners. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at \$0.61 per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. The Board of Supervisors advertised a \$0.05 per \$100 real estate tax increase. Between the time of the advertisement and budget adoption, the country was facing turmoil from the COVID-19 virus. To ease the burden on taxpayers, the Board of Supervisors voted to not increase the real estate tax rate.

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.

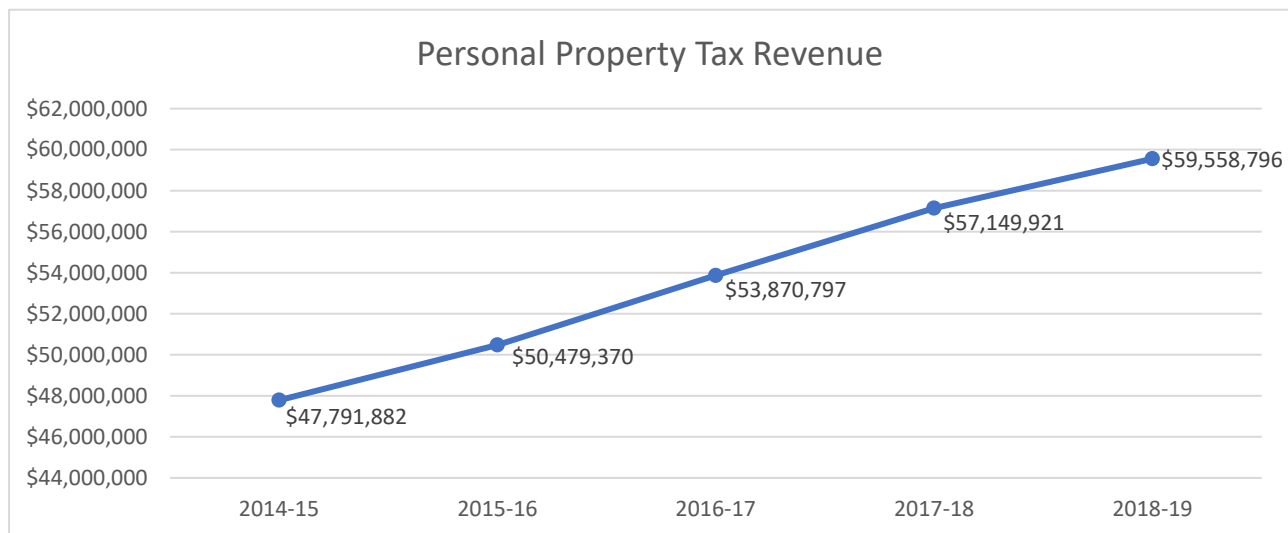
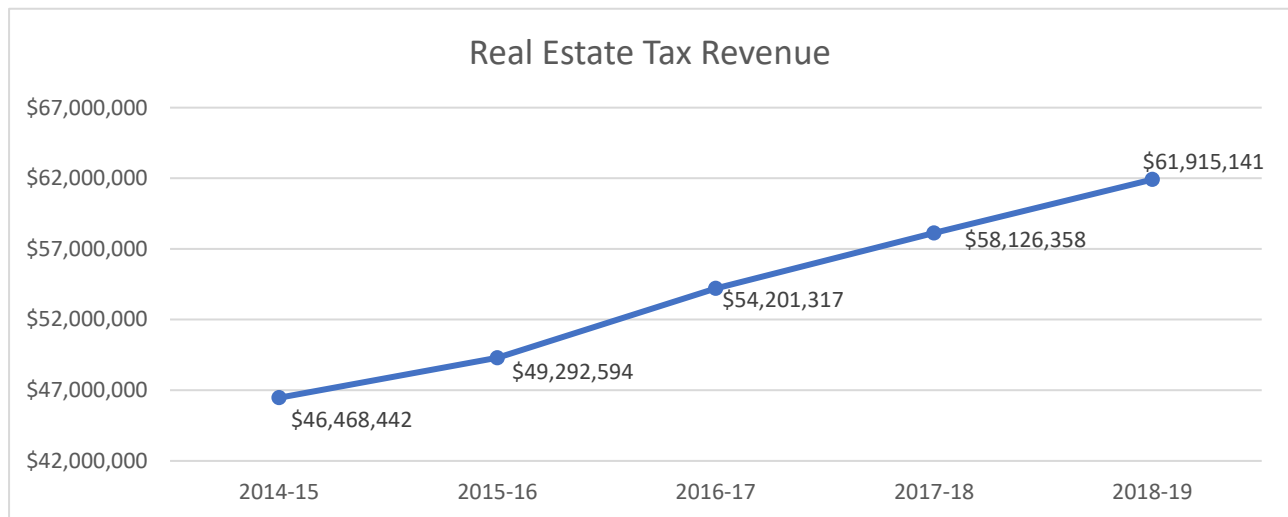
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department.

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.

The following table lists the property tax rates as adopted for fiscal year 2020:

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

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



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

| <u>Non-Profit Organization</u>       | <u>Assessed Prop. Value</u> | <u>2020 Tax Liability</u> | <u>Non-Profit Organization</u> | <u>Assessed Prop. Value</u> | <u>2020 Tax Liability</u> |
|--------------------------------------|-----------------------------|---------------------------|--------------------------------|-----------------------------|---------------------------|
| American Legion                      | \$722,100                   | \$4,405                   | Nature Conservancy             | \$81,100                    | \$495                     |
| American Red Cross                   | 1,315,300                   | 8,023                     | North Mountain Fire Company    | 595,800                     | 3,634                     |
| Back Creek Ruritan                   | 347,200                     | 2,118                     | Outreach to Asian Nationals    | 994,000                     | 6,063                     |
| Belle Grove, Inc.                    | 190,300                     | 1,161                     | Phazz 1 Ministries             | 69,400                      | 423                       |
| Bernstein Family Foundation          | 500                         | 3                         | Potomac Appalachian Trail Club | 796,000                     | 4,856                     |
| Blue Ridge Hospice                   | 667,400                     | 4,071                     | Reynolds Store Fire Company    | 1,103,800                   | 6,733                     |
| Cedar Creek Battlefield Foundation   | 1,172,300                   | 7,151                     | Round Hill Ruritan Club        | 246,900                     | 1,506                     |
| Clearbrook Volunteer Fire Company    | 560,700                     | 3,420                     | The Salvation Army             | 2,673,200                   | 16,307                    |
| Community Development Incentive      | 1,159,700                   | 7,074                     | Shenandoah Area Council, Inc.  | 2,474,500                   | 15,094                    |
| Conservation Club                    | 1,488,300                   | 9,071                     | Shenandoah Valley Battlefields | 7,782,800                   | 47,475                    |
| Elks Club of Winchester, Inc.        | 1,619,400                   | 9,878                     | Shenandoah Valley Community    | 869,800                     | 5,306                     |
| Fort Collier Civil War Center        | 910,300                     | 5,553                     | Star Tannery Fire Company      | 285,000                     | 1,739                     |
| Frederick County, VA                 | 4,164,300                   | 25,402                    | Stephens City Fire Company     | 1,228,400                   | 7,493                     |
| Gainesboro Fire Company              | 815,000                     | 4,972                     | Stephens City Lodge No. 2483   | 842,700                     | 5,140                     |
| Gainesboro Ruritan Club, Inc.        | 70,600                      | 431                       | Stone House Foundation, Inc.   | 1,164,100                   | 7,101                     |
| Girl Scouts of Shawnee Council       | 766,800                     | 4,677                     | Stonewall Ruritan Club         | 454,500                     | 2,772                     |
| Gore Fire Company                    | 763,600                     | 4,658                     | Trustees of the Gravel Springs | 57,800                      | 353                       |
| Grafton, Inc.                        | 2,447,800                   | 14,932                    | Winchester Izaak Walton Club   | 989,500                     | 6,036                     |
| Greenwood Fire Company               | 1,834,400                   | 11,190                    | Winchester Medical Center      | 5,175,000                   | 31,568                    |
| Kernstown Battlefield Association    | 2,208,100                   | 13,469                    | Woodmen of the World           | 369,100                     | 2,252                     |
| Middletown Fire Company              | 1,564,900                   | 9,546                     | Youth Development Center       | 1,619,200                   | 9,877                     |
| National Trust for Historic Preserv. | 3,099,000                   | 18,904                    |                                |                             |                           |
|                                      |                             |                           | <b>TOTAL</b>                   | <b>\$57,760,600</b>         | <b>\$352,340</b>          |

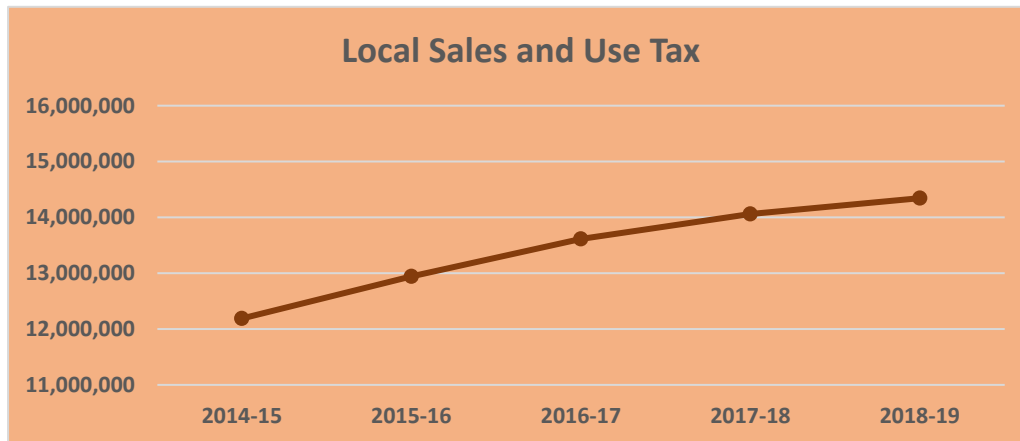
\*Does not include school or religious properties

| <b>Other Local Taxes</b>         | <b>2017-18 Actual</b> | <b>2018-19 Actual</b> | <b>2019-20 Adopted</b> | <b>2019-20 Projected</b> | <b>2020-21 Adopted</b> |
|----------------------------------|-----------------------|-----------------------|------------------------|--------------------------|------------------------|
| Local Sales & Use Taxes          | \$14,060,202          | \$14,344,226          | \$15,501,372           | \$14,677,000             | <b>\$15,183,832</b>    |
| Communications Sales Tax         | 1,234,588             | 1,145,333             | 1,250,000              | 1,149,957                | <b>1,250,000</b>       |
| Utility Tax – Electric           | 2,510,221             | 2,569,443             | 2,500,000              | 2,518,054                | <b>2,550,000</b>       |
| Utility Tax – Gas                | 1,254,728             | 1,170,534             | 1,000,000              | 1,003,508                | <b>1,100,000</b>       |
| Business & Prof. Occup. Licenses | 7,121,489             | 7,563,051             | 7,000,000              | 7,889,593                | <b>7,500,000</b>       |
| Motor Vehicle Licenses           | 2,564,936             | 2,600,084             | 2,500,000              | 2,499,084                | <b>2,650,000</b>       |
| Bank Stock Taxes                 | 549,535               | 476,944               | 500,000                | 398,944                  | <b>475,000</b>         |
| Recordation Taxes                | 1,382,987             | 1,358,131             | 1,300,000              | 1,576,792                | <b>1,390,000</b>       |
| Tax on Wills                     | 16,674                | 19,587                | 17,000                 | 20,293                   | <b>19,000</b>          |
| Add'l Tax on Deeds of Conveyance | 414,132               | 404,726               | 350,000                | 427,256                  | <b>400,000</b>         |
| Meals Tax and Lodging Tax        | 6,006,378             | 6,094,860             | 7,156,032              | 5,491,337                | <b>7,156,032</b>       |
| Street Lights/Star Fort Fees     | 37,165                | 32,789                | 38,050                 | 36,894                   | <b>32,112</b>          |
| <b>TOTAL</b>                     | <b>\$37,153,035</b>   | <b>\$37,779,708</b>   | <b>\$39,112,454</b>    | <b>\$37,688,712</b>      | <b>\$39,705,976</b>    |

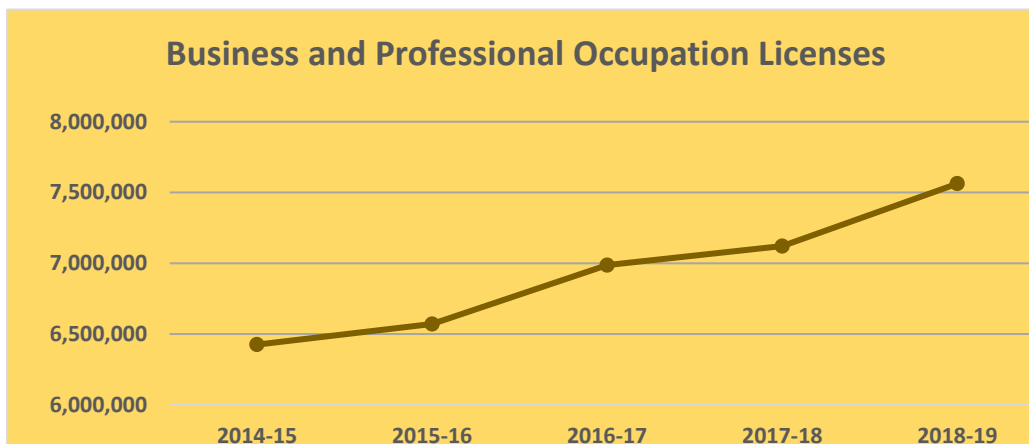
Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 11% indicating a solid growth in the local housing market. This tax is \$2.00 per \$1,000 of property recorded. One-third is retained by the County with the remaining two-thirds submitted to the state. Recordation taxes are currently running 7% above the prior year indicating that the housing market remains strong.

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.

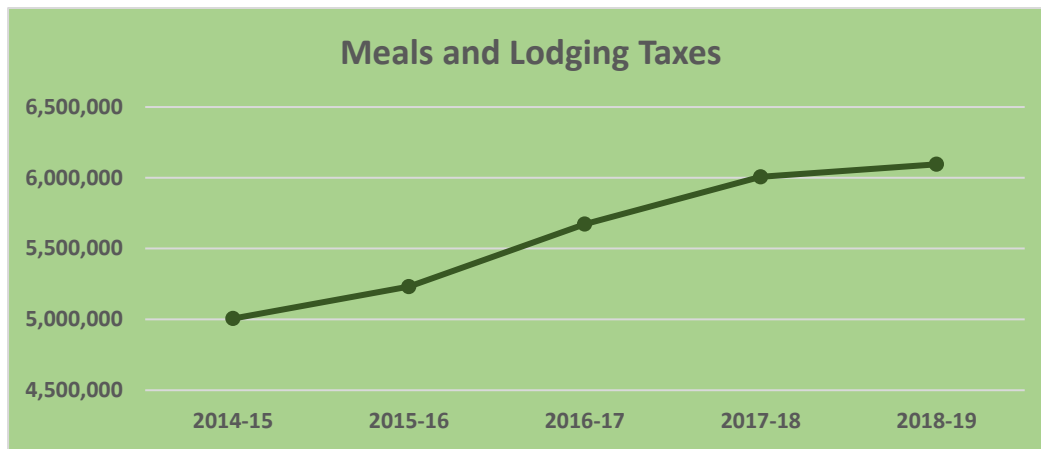
Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 5.3% with the state returning 1% of that rate back to Frederick County. Sales tax projections are not expected to be met for FY 2020 due to the COVID-19 crisis. With retail and restaurants being closed, FY 2021 projections have been reduced and will be monitored for possible further reductions mid-year.



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

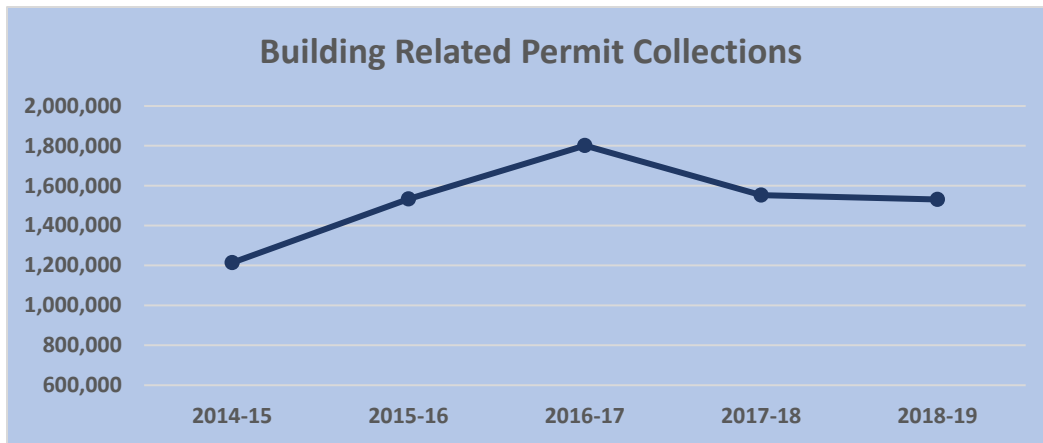


Meals and lodging taxes continue to show a combined increase of about 6% and has not been as economically volatile as some of the other taxes. Actual collections from meals and lodging taxes have shown a steady climb over the last five years with an increase of \$1,008,381 or 22% in that timeframe. Budgeted revenues for FY 2021 have been kept constant at \$7,156,032 mostly due to Board's decision to increase the transient occupancy tax from 2.5% to 3.5% and the uncertainty of collections when a rate increase is involved. Any amount collected over 2% goes directly towards tourism related expenses which includes the County's contribution to the Winchester-Frederick County Visitor Center to promote tourism and marketing in the area. Once again, the FY 2021 revenue impact from the COVID-19 pandemic will certainly impact these taxes.



| Permits, Fees & Licenses               | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Dog Licenses                           | \$42,408           | \$43,203           | \$42,000           | \$45,129             | \$43,000           |
| Land Use Application Fees              | 6,375              | 6,375              | 2,900              | 4,020                | 3,300              |
| Transfer Fees                          | 3,246              | 3,319              | 0                  | 3,494                | 0                  |
| Development Review Fees                | 505,008            | 326,812            | 421,153            | 333,988              | 400,000            |
| Building Permits                       | 1,300,429          | 1,254,314          | 1,173,750          | 1,390,687            | 1,173,750          |
| 2% State Fees                          | 1,124              | 822                | 6,000              | 2,958                | 6,000              |
| Electrical Permits                     | 115,966            | 124,191            | 90,980             | 144,025              | 90,980             |
| Plumbing Permits                       | 23,403             | 28,866             | 27,789             | 33,141               | 27,789             |
| Mechanical Permits                     | 105,233            | 119,650            | 102,211            | 110,782              | 102,211            |
| Sign Permits                           | 7,575              | 4,100              | 5,270              | 5,625                | 5,270              |
| Commercial Burning Permits             | 175                | 175                | 175                | 0                    | 175                |
| Explosive Storage Permits              | 2,300              | 2,300              | 2,300              | 2,000                | 2,300              |
| Blasting Permits                       | 405                | 345                | 405                | 325                  | 330                |
| Land Disturbance Permits               | 179,658            | 269,733            | 175,316            | 163,848              | 276,130            |
| Septic Hauler Permits/Install. License | 0                  | 600                | 0                  | 600                  | 0                  |
| Institutional Inspection Permits       | 0                  | 0                  | 0                  | 0                    | 135,000            |
| Residential Pump and Haul Fees         | 0                  | 100                | 0                  | 0                    | 0                  |
| Commercial Pump and Haul Fees          | 500                | 500                | 0                  | 0                    | 0                  |
| Transfer Development Rights            | 200                | 3,300              | 0                  | 1,300                | 0                  |
| <b>TOTAL</b>                           | <b>\$2,294,005</b> | <b>\$2,188,705</b> | <b>\$2,050,249</b> | <b>\$2,241,922</b>   | <b>\$2,266,235</b> |

Permits, Fees, and Licenses are mainly driven by building and land disturbance permits and development review fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. The category of permits and fees are directly impacted by any slowdown or improvement in construction. Actual building permit related revenues collected for FY 2019 in this category, even though down slightly from FY 2018, came in about 17% above budgeted figures. When the Governor of Virginia issued a stay-at-home order for Virginia in March 2020, there seemed to be an initial panic in obtaining permits. This panic created enormous activity and will result in FY 2020 revenue exceeding projections. At this time, the impact on FY 2021 has not been determined.



|                              | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Fines and Forfeitures</b> |                   |                   |                    |                      |                    |
| Court Fines and Forfeitures  | \$287,462         | \$301,490         | \$345,000          | \$244,165            | <b>\$330,000</b>   |
| Penalty – Bad Checks         | 11,856            | 12,306            | 12,000             | 11,060               | <b>12,000</b>      |
| Registrar Fines              | 100               | 100               | 0                  | 700                  | <b>0</b>           |
| <b>TOTAL</b>                 | <b>\$299,418</b>  | <b>\$313,896</b>  | <b>\$357,000</b>   | <b>\$255,925</b>     | <b>\$342,000</b>   |

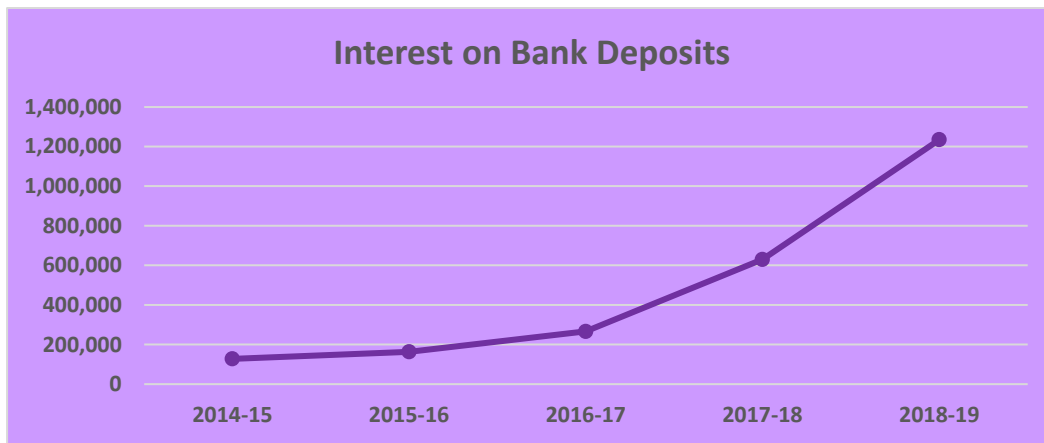
Fines and Forfeitures are revenues collected for court fines because of violations of county laws and ordinances. These fees/fines are mainly collected in the County's General District Court and Circuit Court Offices. A combination of factors contributes to the reduction in FY 2020 projected revenues. First, the State of Virginia discontinued the practice of fines needing to be paid in order for a state citizen to be issued a driver's license. Second, the COVID-19 virus all be eliminated non-essential court activity in the courthouse and Clerk's Office.

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

| Revenue from Use of Money and Property | 2017-18<br>Actual | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------------|-------------------|--------------------|--------------------|----------------------|--------------------|
| Interest on Bank Deposits              | \$629,725         | \$1,235,134        | \$750,000          | \$1,120,273          | <b>\$1,235,000</b> |
| Rental of Property                     | 9,058             | 7,650              | 9,000              | 88,626               | <b>131,398</b>     |
| Sale of Salvage and Surplus            | 3                 | 7,520              | 0                  | 2,725                | <b>0</b>           |
| Sale of Salvage and Surplus – Sheriff  | 22,552            | 19,921             | 5,000              | 22,031               | <b>5,000</b>       |
| Sale of Maps, Books, Etc.              | 160               | 41                 | 0                  | 0                    | <b>0</b>           |
| Park Receipts – Firewood               | 250               | 0                  | 0                  | 100                  | <b>0</b>           |
| Park Receipts – Sale Surplus Equipment | 2,076             | 269                | 1,500              | 2,244                | <b>1,500</b>       |
| Park Receipts – Clearbrook Concessions | 1,346             | 750                | 3,000              | 800                  | <b>1,250</b>       |
| Park Receipts – Sherando Concessions   | 350               | 750                | 3,000              | 1,781                | <b>1,250</b>       |
| Sale of Fire Report                    | 17                | 0                  | 17                 | 21                   | <b>41</b>          |
| <b>TOTAL</b>                           | <b>\$665,537</b>  | <b>\$1,272,035</b> | <b>\$771,517</b>   | <b>\$1,238,601</b>   | <b>\$1,375,439</b> |

Revenue from use of money and property consists primarily of interest earned on investments. With the Federal Reserve rate increasing, interest earned on deposits has increased. This section also includes the sale of County maps and books, and rental of County property including the vendors operating the Clearbrook and Sherando parks concessions stands.

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                | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Excess Fees of Clerk                | \$86,714           | \$88,077           | \$87,000           | \$91,764             | \$96,399           |
| Sheriff's Fees                      | 2,524              | 2,524              | 2,524              | 2,524                | 2,524              |
| Law Library Fees                    | 12,374             | 14,893             | 12,500             | 13,657               | 15,000             |
| Handgun Permit Fees                 | 47,571             | 38,879             | 36,000             | 43,258               | 30,000             |
| Miscellaneous Clerk Fees            | 138,513            | 130,283            | 140,000            | 108,819              | 122,570            |
| Bond Management Fees – Planning     | 37,500             | 34,200             | 30,000             | 28,500               | 30,000             |
| Courthouse Maintenance Fees         | 45,925             | 44,944             | 46,000             | 38,446               | 43,056             |
| E-Summons Fees                      | 24,874             | 23,681             | 25,000             | 28,436               | 27,000             |
| Blood/DNA Test Fees                 | 1,241              | 1,643              | 0                  | 1,260                | 0                  |
| Commonwealth E-Summons Fees         | 38,167             | 11,869             | 0                  | 7,017                | 0                  |
| Sheriff Parking Tickets             | 3,970              | 3,684              | 0                  | 1,200                | 0                  |
| Prisoner Fees from Other Localities | 173                | 0                  | 0                  | 0                    | 0                  |
| Adoption/Reclamation Fees/Donations | 53,023             | 49,652             | 65,000             | 57,423               | 66,000             |
| Spay/Neuter Fees                    | 22,770             | 17,390             | 15,500             | 15,252               | 15,500             |
| Parks and Recreation Fees           | 2,305,564          | 2,540,808          | 2,769,402          | 2,055,000            | 3,049,840          |
| Sale of Maps, Surveys, Etc.         | 45                 | 0                  | 100                | 95                   | 200                |
| Sale of County Code/Reports         | 100                | 0                  | 100                | 40                   | 0                  |
| Sale of GIS Products                | 840                | 360                | 0                  | 260                  | 0                  |
| Fire and Rescue Charges             | 536                | 255                | 350                | 0                    | 605                |
| <b>TOTAL</b>                        | <b>\$2,822,424</b> | <b>\$3,003,142</b> | <b>\$3,230,476</b> | <b>\$2,492,951</b>   | <b>\$3,498,694</b> |

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

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

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

Parks and Recreation Fees are those fees charged for programs offered through Frederick County Parks and Recreation. Programs include athletic/sporting events, senior citizen events, before and after school childcare programs, and children's summer camp programs. These program fees pay for all direct costs of the program. Other user fees include paddleboat rentals, shelter reservations, and ball field reservations. Revenue shortfalls are normally offset by unspent budgeted expenditures. Actual Parks and Recreation fees collected over the last five

years have shown an overall increase of 36%. This is due in large part to the very popular Winter Wonderland light show at Clearbrook Park as well as the continued success of the Before and After School Child Care Program (basicREC). The COVID-19 virus shut down parks and recreation programs in March 2020. It is anticipated that this will result in substantial revenue loss for FY 2020.



|                                      | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Miscellaneous</b>                 |                   |                   |                    |                      |                    |
| Miscellaneous                        | \$72,593          | \$125,041         | \$0                | \$30,376             | \$0                |
| Recreation Donations                 | 58,933            | 79,325            | 67,440             | 30,976               | 60,195             |
| Donations – Other                    | 135,104           | 30,500            | 0                  | 37,500               | 0                  |
| Sheriff Donations                    | 100               | 973               | 0                  | 2,000                | 0                  |
| Forfeited Property Surplus – Sheriff | 0                 | 5,076             | 0                  | 0                    | 0                  |
| Refunds – Other                      | 371               | 13,955            | 0                  | 528                  | 0                  |
| Refunds – Hazardous Materials        | 281               | 1,733             | 281                | 569                  | 1,734              |
| Refunds – Worker’s Comp./Insurance   | 20,949            | 10,916            | 0                  | 25,982               | 0                  |
| Drug Awareness Program (DARE)        | 1,100             | 500               | 0                  | 1,795                | 0                  |
| Specialized Reports                  | 705               | 905               | 500                | 325                  | 500                |
| Recycling Refund                     | 121,168           | 123,675           | 112,875            | 126,452              | 119,325            |
| Credit Due Customers – Parks         | -44,400           | -31,322           | 0                  | -99,359              | 0                  |
| Parks & Rec. – Reserve Revenue       | 5,218             | 0                 | 0                  | 4,131                | 0                  |
| <b>TOTAL</b>                         | <b>\$372,122</b>  | <b>\$361,277</b>  | <b>\$181,096</b>   | <b>\$161,275</b>     | <b>\$181,754</b>   |

Miscellaneous is revenue collected that does not fall under any specific category.

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

Most donations received in FY 2018 that are posted to Donations – Other are for the Animal Shelter. The County receives these donations directly or as a result of being named as a beneficiary in estates. These funds are used for both capital and operating expenses at the animal shelter, depending on the terms of the will.

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

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled. One account is set up to administer the refunds instead of posting to various program revenues. Refunds are expected to exceed prior years due to programs being canceled because of the COVID-19 virus.

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

| <b>Recovered Costs</b>                 | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|----------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Recovered Costs – Treasurer’s Office   | \$32,772                  | \$31,209                  | \$33,800                   | \$30,561                     | <b>\$31,800</b>            |
| Recovered Costs – Social Services      | 44,909                    | 46,433                    | 0                          | 45,024                       | <b>60,000</b>              |
| Purchasing Card Rebate                 | 156,282                   | 205,316                   | 200,000                    | 216,723                      | <b>216,000</b>             |
| Recovered Costs – IT/GIS               | 27,261                    | 27,261                    | 27,261                     | 27,261                       | <b>27,261</b>              |
| Recovered Costs – F&R Fee Recovery     | 875,635                   | 575,442                   | 521,281                    | 588,348                      | <b>526,004</b>             |
| Recovered Costs – Fire Companies       | 130,435                   | 206,148                   | 131,698                    | 173,430                      | <b>130,354</b>             |
| Recovered Costs – Sheriff              | 45,988                    | 56,250                    | 50,000                     | 87,738                       | <b>65,000</b>              |
| Reimbursement – Commonwealth           | 12,769                    | 14,560                    | 12,000                     | 8,535                        | <b>12,000</b>              |
| Reimb. – Public Works Cleanup/Planning | 1,609                     | 2,275                     | 0                          | 725                          | <b>0</b>                   |
| Clarke County Container Fees           | 54,567                    | 63,537                    | 71,856                     | 59,485                       | <b>62,244</b>              |
| Winchester Container Fees              | 40,571                    | 43,101                    | 45,300                     | 47,532                       | <b>46,080</b>              |
| Refuse Disposal Fees                   | 96,085                    | 115,905                   | 129,720                    | 119,916                      | <b>116,700</b>             |
| Recycling Revenue                      | 67,131                    | 57,626                    | 61,300                     | 25,593                       | <b>31,000</b>              |
| Sheriff – Restitution                  | 0                         | 3,702                     | 0                          | 475                          | <b>0</b>                   |
| Fire & Rescue Merchandise              | 0                         | 230                       | 0                          | 0                            | <b>0</b>                   |
| Container Fees – Bowman Library        | 1,859                     | 2,040                     | 1,956                      | 2,101                        | <b>2,496</b>               |
| Restitution – Other                    | 0                         | 2,339                     | 0                          | 3,359                        | <b>0</b>                   |
| Litter-Thon/Keep VA Beautiful          | 0                         | 2,485                     | 0                          | 750                          | <b>0</b>                   |
| Reimb. – General District Court        | 30,899                    | 29,963                    | 32,500                     | 28,850                       | <b>29,000</b>              |
| Reimb. – Public Works Salaries         | 20,000                    | 20,000                    | 20,000                     | 20,000                       | <b>20,000</b>              |
| Reimbursement – Task Force             | 59,962                    | 69,025                    | 60,000                     | 72,477                       | <b>70,000</b>              |
| Reimbursement – Elections              | 0                         | 3,843                     | 0                          | 1,803                        | <b>0</b>                   |
| Westminster – In Lieu of Taxes         | 37,304                    | 37,614                    | 37,304                     | 37,924                       | <b>37,304</b>              |
| Labor/Grounds Maint.-School Board      | 359,795                   | 409,152                   | 230,174                    | 236,900                      | <b>312,500</b>             |
| Proffers                               | 1,139,315                 | 1,270,075                 | 0                          | 1,402,653                    | <b>0</b>                   |
| Comcast PEG Grant                      | 87,034                    | 88,039                    | 27,000                     | 89,395                       | <b>28,859</b>              |
| Fire School Programs                   | 12,978                    | 13,620                    | 12,978                     | 12,274                       | <b>14,440</b>              |
| Clerk Reimbursement to County          | 9,572                     | 9,561                     | 9,874                      | 10,243                       | <b>9,416</b>               |
| Reimbursement – Sheriff                | 87,198                    | 15,343                    | 0                          | 17,365                       | <b>0</b>                   |
| Equip/Grounds Maint.-School Board      | 0                         | 0                         | 64,900                     | 44,666                       | <b>62,500</b>              |
| <b>TOTAL</b>                           | <b>\$3,431,930</b>        | <b>\$3,422,094</b>        | <b>\$1,780,902</b>         | <b>\$3,412,106</b>           | <b>\$1,910,958</b>         |

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

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

F&R Fee Recovery is the County’s share of the EMS Revenue Recovery program. EMS fees are shared between the County and the volunteer rescue companies on an agreed upon rate. FY 2018 revenue is slightly higher since all

funds in this account were reconciled and disbursed. It appears that FY 2021 projections were based on prior years that were inaccurate and will result in a budget revenue shortfall.

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.

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

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

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

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

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

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

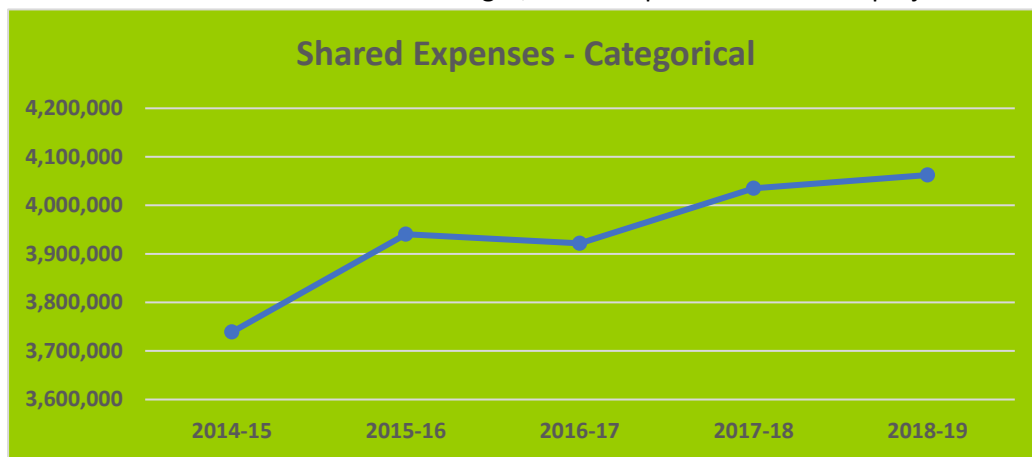
Fire School Programs consist of registration fees collected for various fire and EMS courses offered during each fiscal year. These courses are offered to the County's career and volunteer personnel and some courses are open to outside agencies as well.

| <b>Non-Categorical Aid</b>       | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|----------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Carriers Tax/Mobile Home Titling | \$139,134                 | \$126,083                 | \$156,000                  | \$140,652                    | <b>\$128,000</b>           |
| Recordation Taxes                | 416,353                   | 480,518                   | 453,824                    | 422,775                      | <b>480,000</b>             |
| Auto Rental Tax                  | 108,824                   | 158,283                   | 108,000                    | 149,261                      | <b>158,000</b>             |
| <b>TOTAL</b>                     | <b>\$664,311</b>          | <b>\$764,884</b>          | <b>\$717,824</b>           | <b>\$712,688</b>             | <b>\$766,000</b>           |

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

| <b>Shared Expenses – Categorical</b> | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|--------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Commonwealth Attorney                | \$555,709                 | \$554,693                 | \$555,487                  | \$576,439                    | <b>\$608,159</b>           |
| Sheriff                              | 2,568,837                 | 2,604,652                 | 2,655,540                  | 2,616,511                    | <b>2,776,082</b>           |
| Commissioner of the Revenue          | 226,214                   | 227,350                   | 201,871                    | 230,699                      | <b>215,460</b>             |
| Treasurer                            | 176,285                   | 177,894                   | 164,000                    | 174,767                      | <b>178,000</b>             |
| Registrar/Electoral Board            | 47,458                    | 47,586                    | 47,917                     | 47,917                       | <b>47,849</b>              |
| Clerk of the Circuit Court           | 460,601                   | 450,349                   | 507,608                    | 463,614                      | <b>493,356</b>             |
| <b>TOTAL</b>                         | <b>\$4,035,104</b>        | <b>\$4,062,524</b>        | <b>\$4,132,423</b>         | <b>\$4,109,947</b>           | <b>\$4,318,906</b>         |

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County’s constitutional offices. The locality continues to fund a large portion of the County’s constitutional offices. The state has shifted much of the cost of operations of these offices to the locality. State Compensation Board funding has shown a steady pattern between FY 2015 and FY 2019 with just a slight dip from FY 2016 to FY 2017. Funding received in FY 2015 was \$3.7 million compared to \$4.1 million received in FY 2019, a 9% increase. FY 2021 budgeted figures are fairly conservative with a 4.5% increase expected in reimbursement from the state. After the COVID-19 virus outbreak and state revenue shortages, it is anticipated that FY 2021 projections may be reduced.



| <b>Categorical Aid - State</b>      | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|-------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Public Assistance Grants            | \$5,173,420               | \$5,263,941               | \$5,085,106                | \$5,050,502                  | <b>\$5,654,731</b>         |
| Litter Control Grants               | 14,774                    | 18,330                    | 16,330                     | 13,000                       | <b>13,000</b>              |
| Four-For-Life Funds                 | 85,262                    | 183,072                   | 88,718                     | 88,718                       | <b>90,000</b>              |
| Emergency Services Fire Program     | 251,441                   | 260,328                   | 240,000                    | 273,930                      | <b>270,000</b>             |
| Recycling Grant                     | 0                         | 0                         | 7,800                      | 0                            | <b>0</b>                   |
| DMV Grant Funding                   | 0                         | 0                         | 20,000                     | 16,544                       | <b>20,000</b>              |
| State Grant – Emergency Services    | 0                         | 6,520                     | 182,547                    | 53,171                       | <b>122,297</b>             |
| State Grant – Parks                 | 10,985                    | 24,792                    | 0                          | 190,846                      | <b>101,000</b>             |
| State Grant – Sheriff               | 36,828                    | 72,036                    | 40,000                     | 89,805                       | <b>50,000</b>              |
| JJC Grant                           | 128,358                   | 178,052                   | 128,358                    | 128,358                      | <b>128,358</b>             |
| Rent/Lease Payments                 | 270,185                   | 235,664                   | 238,424                    | 317,898                      | <b>265,502</b>             |
| Spay/Neuter Assistance – State      | 2,168                     | 2,559                     | 2,205                      | 2,434                        | <b>2,355</b>               |
| VDEM – Sheriff                      | 22,291                    | 0                         | 0                          | 0                            | <b>0</b>                   |
| Wireless 911 Grant                  | 72,072                    | 257,533                   | 249,588                    | 242,036                      | <b>249,588</b>             |
| State Forfeited Assets Funds        | 28,279                    | 21,934                    | 0                          | 10,778                       | <b>0</b>                   |
| Va. Dept. of Health                 | 0                         | 93,034                    | 0                          | 0                            | <b>0</b>                   |
| Victim Witness Grant                | 151,689                   | 183,837                   | 207,471                    | 192,408                      | <b>207,470</b>             |
| State Grant – Public Communications | 0                         | 0                         | 248,569                    | 0                            | <b>124,152</b>             |
| Fire & Rescue OEMS Reimbursement    | 128                       | 0                         | 0                          | 0                            | <b>0</b>                   |
| Payment in Lieu of Taxes            | 14,769                    | 15,894                    | 0                          | 0                            | <b>0</b>                   |
| <b>TOTAL</b>                        | <b>\$6,262,649</b>        | <b>\$6,817,526</b>        | <b>\$6,755,116</b>         | <b>\$6,670,428</b>           | <b>\$7,298,453</b>         |

Categorical Aid consists of revenue received from the Commonwealth of Virginia that is designated for specific purposes. In many cases, federal funding flows through state funding to the locality. An example of this is the public assistance grants which are reimbursement for social service programs. Starting in FY 2016, public assistance grants include federal pass-thru funds. The state has had some program changes and certain programs funded by the local Social Services Department are now funded completely by the state. Local funding has remained fairly constant over the past couple of years. Public Assistance Grants are administered by the Department of Social Services.

The State Grant – Parks is a VDOT Recreation Access Grant to partially fund the Northwest Sherando Park Project which provided an outdoor fitness facility, parking, restroom facility, and open space in that section of Sherando Park.

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

Rent/Lease payments are received from offices such as Social Services and the Virginia Department of Health for office space rented at the County Administration Building. The state's formula for rent payments includes the debt payment which was recently paid in full, thus reducing the rents received from these state agencies. In FY 2020, the County acquired an old strip mall to use for future County expansion. There are several businesses that remain operating at this location. The County is currently collecting rent on these properties, resulting in a FY 2020 increase in rental income. It is unclear if these properties will continue into FY 2021 with rental agreements.

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.

The funds received from the Va. Dept. of Health consists of a reimbursement from the state for unspent funds for the Health Department. These funds are attributed to savings from staff turnover.

| <b>Categorical Aid - Federal</b>     | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|--------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Justice Grant                        | \$0                       | \$35,399                  | \$0                        | \$0                          | \$0                        |
| DMV Grant – Federal                  | 26,897                    | 27,040                    | 0                          | 0                            | 0                          |
| Federal Grants – DCJS                | 18,000                    | 0                         | 0                          | 0                            | 0                          |
| Federal Forfeited Asset Funds        | 1,549                     | 981                       | 0                          | 6,838                        | 0                          |
| Housing Illegal Aliens – Federal     | 0                         | 25,345                    | 0                          | 41,607                       | 0                          |
| Federal Funds – Sheriff              | 27,015                    | 56,826                    | 5,000                      | 41,461                       | 0                          |
| Emergency Services Grant             | 127,341                   | 0                         | 0                          | 0                            | 0                          |
| Federal Forfeited Assets – Treasurer | 1,822                     | 0                         | 0                          | 0                            | 0                          |
| <b>TOTAL</b>                         | <b>\$202,624</b>          | <b>\$145,591</b>          | <b>\$5,000</b>             | <b>\$89,906</b>              | <b>\$0</b>                 |

Categorical Aid – Federal consists of funds from the federal government for specific purposes.

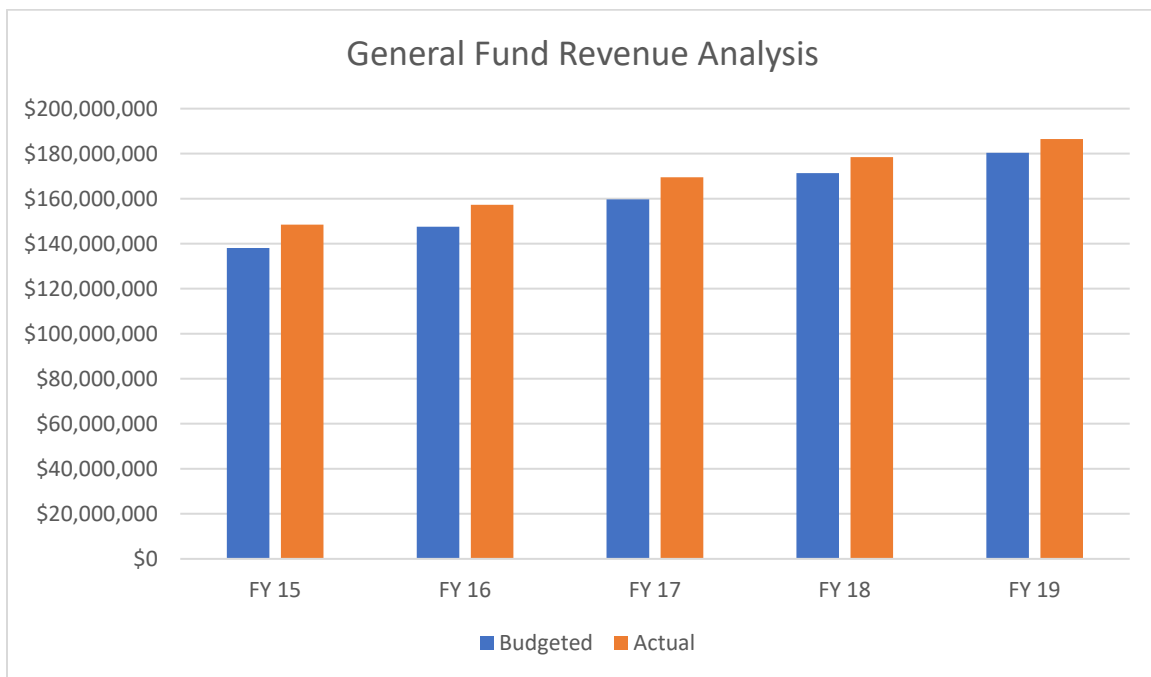
The federal grant for the Sheriff's Office funds personnel for task force and regional grants. The Sheriff's Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption.

The Emergency Services Grant includes funding received in FY 2018 from the Federal Emergency Management Agency for Winter Storm Jonas.

| <b>Non-Revenue Receipts</b> | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|-----------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Insurance Recoveries        | \$0                       | \$3,111                   | \$0                        | \$7,703                      | \$0                        |
| Transfers – Other           | 0                         | 52,896                    | 0                          | 0                            | 0                          |
| Funding from Fund Balance   | 0                         | 0                         | 7,000,000                  | 7,000,000                    | 3,715,900                  |
| <b>TOTAL</b>                | <b>\$0</b>                | <b>\$56,007</b>           | <b>\$7,000,000</b>         | <b>\$7,007,703</b>           | <b>\$3,715,900</b>         |

Funding from Fund Balance are funds that have been appropriated from the County's unreserved fund balance. These funds are normally needed to balance the budget when the County's budgeted expenditures exceed budgeted revenue. For FY 2020, the \$7,000,000 budgeted from unreserved fund balance was transferred to a County Capital Fund for County and School capital purchases. For FY 2021, the \$3,715,900 budgeted from proffer fund balance was transferred to the School Capital Fund. Proffers are conditions that apply in a rezoning that are intended to mitigate the impact of a new project on public infrastructure or facilities.

| <b>Total General Fund</b> | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| <b>FUND TOTAL</b>         | <b>\$178,467,061</b>      | <b>\$186,558,728</b>      | <b>\$197,546,413</b>       | <b>\$197,286,727</b>         | <b>\$201,038,131</b>       |



Source: CAFR

This chart shows FY 2015 – FY 2019 budgeted to actual revenue for the General Fund. Actual revenues have come in higher than budgeted projections by roughly seven percent over the last five fiscal years.

## NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND REVENUES

|                                        | 2017-18<br>Actual   | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Projected | 2020-21<br>Adopted  |
|----------------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Use of Money and Property</b>       |                     |                     |                     |                      |                     |
| Interest on Bank Deposits/Credit Cards | \$103,106           | \$161,234           | \$0                 | \$72,910             | <b>\$100,000</b>    |
| TOTAL                                  | 103,106             | 161,234             | 0                   | 72,910               | <b>100,000</b>      |
| <b>Charges for Services</b>            |                     |                     |                     |                      |                     |
| Client Supervision Fees                | 36,539              | 53,757              | 88,572              | 44,358               | <b>87,376</b>       |
| Drug Testing Fees                      | 320                 | 230                 | 1,000               | 30                   | <b>1,000</b>        |
| Work Release Fees                      | 339,992             | 362,240             | 387,628             | 341,247              | <b>380,000</b>      |
| Miscellaneous                          | 7,612               | 14,504              | 7,500               | 15,560               | <b>14,000</b>       |
| Phone Commissions                      | 396,466             | 440,059             | 400,000             | 509,037              | <b>600,000</b>      |
| Food & Staff Reimb. – Juv. Det. Center | 90,468              | 81,157              | 80,000              | 54,051               | <b>82,000</b>       |
| Electronic Monitoring Part. Fees       | 113,846             | 125,566             | 185,000             | 76,594               | <b>126,000</b>      |
| TOTAL                                  | 985,243             | 1,077,513           | 1,149,700           | 1,040,877            | <b>1,290,376</b>    |
| <b>Recovered Costs</b>                 |                     |                     |                     |                      |                     |
| Local Contributions                    | 7,730,749           | 7,713,659           | 7,572,537           | 7,572,537            | <b>7,706,061</b>    |
| Medical & Health Reimbursement         | 74,918              | 56,798              | 75,000              | 45,210               | <b>58,000</b>       |
| TOTAL                                  | 7,805,667           | 7,770,457           | 7,647,537           | 7,617,747            | <b>7,764,061</b>    |
| <b>Categorical Aid</b>                 |                     |                     |                     |                      |                     |
| State Grants                           | 254,190             | 254,190             | 285,683             | 243,221              | <b>365,050</b>      |
| Share of Jail Costs/DOC                | 1,246,476           | 1,262,517           | 1,300,000           | 1,260,747            | <b>1,275,000</b>    |
| Shared Expenses – Regional Jail        | 5,450,677           | 5,596,561           | 5,550,000           | 5,753,137            | <b>5,750,000</b>    |
| Federal Bureau of Prisons              | 885                 | 1,998               | 0                   | 0                    | <b>0</b>            |
| Local Offender Probation               | 276,818             | 277,467             | 245,974             | 179,359              | <b>247,933</b>      |
| TOTAL                                  | 7,229,046           | 7,392,733           | 7,381,657           | 7,436,464            | <b>7,637,983</b>    |
| <b>Non-Revenue Receipts</b>            |                     |                     |                     |                      |                     |
| Transfer – General Operating Fund      | 5,394,459           | 5,191,910           | 5,071,538           | 5,071,538            | <b>5,520,958</b>    |
| Bond Proceeds                          | 0                   | 35,733              | 0                   | 0                    | <b>0</b>            |
| Funding from Fund Balance              | 0                   | 194,495             | 1,988,416           | 666,355              | <b>1,441,534</b>    |
| TOTAL                                  | 5,394,459           | 5,422,138           | 7,059,954           | 5,737,893            | <b>6,962,492</b>    |
| <b>FUND TOTAL</b>                      | <b>\$21,517,521</b> | <b>\$21,824,075</b> | <b>\$23,238,848</b> | <b>\$21,905,891</b>  | <b>\$23,754,912</b> |

The Northwestern Regional Adult Detention Center is made up of four jurisdictions: Clarke, Fauquier, and Frederick Counties, and the City of Winchester. The funding percentages per locality are based on a three-year average of daily population. For FY 2021, Clarke County's portion is 3.60%, Fauquier County's portion is 17.82%, the City of Winchester's portion is 36.84%, and Frederick County's portion is 41.74%. For Frederick County, this is an increase of 1.63%.

For FY 2021, the Northwestern Regional Adult Detention Center's budget increased by \$516,064, or 2% over FY 2020.

## LANDFILL FUND REVENUES

|                                  | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted  | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------|--------------------|--------------------|---------------------|----------------------|--------------------|
| <b>Use of Money and Property</b> |                    |                    |                     |                      |                    |
| Interest on Bank Deposits        | \$331,776          | \$594,561          | \$200,000           | \$399,993            | <b>\$300,000</b>   |
| Sale of Surplus, Junk, and Waste | 160,615            | 152,753            | 110,000             | 122,126              | <b>110,000</b>     |
| TOTAL                            | 492,391            | 747,314            | 310,000             | 522,119              | <b>410,000</b>     |
| <b>Charges for Services</b>      |                    |                    |                     |                      |                    |
| Interest Charges                 | 5,382              | 7,112              | 0                   | 6,262                | <b>0</b>           |
| Credit Card Charges              | 363                | 450                | 0                   | 433                  | <b>0</b>           |
| Sanitary Landfill Fees           | 6,654,291          | 7,622,813          | 6,863,500           | 7,235,466            | <b>7,268,650</b>   |
| Charges for Tire Recycling       | 230,544            | 255,662            | 171,720             | 309,705              | <b>181,640</b>     |
| Regional Electronic Recycling    | 55,318             | 61,785             | 72,000              | 48,798               | <b>80,000</b>      |
| Greenhouse Gas Credit Sales      | 4,919              | 39,964             | 10,000              | 4,266                | <b>10,000</b>      |
| Landfill Gas to Electricity      | 376,207            | 272,705            | 377,171             | 286,914              | <b>367,920</b>     |
| Renewable Energy Credits         | 171,782            | 151,902            | 168,402             | 63,338               | <b>55,714</b>      |
| TOTAL                            | 7,498,806          | 8,412,393          | 7,662,793           | 7,955,182            | <b>7,963,924</b>   |
| <b>Miscellaneous Revenue</b>     |                    |                    |                     |                      |                    |
| Miscellaneous                    | 6,705              | 8,969              | 0                   | 0                    | <b>0</b>           |
| Insurance/Other Recoveries       | 0                  | 4,872              | 0                   | 21,598               | <b>0</b>           |
| Sale of Major Equipment          | 29,700             | 15,000             | 0                   | 0                    | <b>0</b>           |
| TOTAL                            | 36,405             | 28,841             | 0                   | 21,598               | <b>0</b>           |
| <b>Non-Revenue Receipts</b>      |                    |                    |                     |                      |                    |
| Funding from Fund Balance        | 0                  | 0                  | 2,494,860           | 0                    | <b>1,273,430</b>   |
| TOTAL                            | 0                  | 0                  | 2,494,860           | 0                    | <b>1,273,430</b>   |
| <b>FUND TOTAL</b>                | <b>\$8,027,602</b> | <b>\$9,188,548</b> | <b>\$10,467,653</b> | <b>\$8,498,899</b>   | <b>\$9,647,354</b> |

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from tipping fees charged at the scales. Another source of revenue, selling power from the landfill gas, is expected to create revenue for the landfill for years to come. Power is generated at the Landfill Gas to Energy Plant and is sold on the market. An average of \$28.37 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2020.



Landfill Gas to Energy Plant

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

## OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM FUND REVENUES

|                                    | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|------------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Use of Money and Property</b>   |                   |                   |                    |                      |                    |
| Interest on Bank Deposits          | \$3,648           | \$4,762           | \$1,600            | \$3,029              | <b>\$4,700</b>     |
| Rental of General Property         | 1,200             | 1,400             | 1,200              | 2,400                | <b>2,400</b>       |
| TOTAL                              | 4,848             | 6,162             | 2,800              | 5,429                | <b>7,100</b>       |
| <b>Charges for Services</b>        |                   |                   |                    |                      |                    |
| ASAP Fees                          | 350,474           | 268,019           | 351,150            | 259,127              | <b>350,000</b>     |
| On-Line Payments                   | 0                 | 96,110            | 0                  | 86,210               | <b>0</b>           |
| Reimbursement – Ignition Interlock | 31,160            | 28,460            | 30,000             | 27,672               | <b>30,000</b>      |
| Community Service Fees             | 13,607            | 3,118             | 18,180             | 1,512                | <b>8,000</b>       |
| Credit Card Charges                | 6,696             | 7,185             | 0                  | 7,029                | <b>0</b>           |
| TOTAL                              | 401,937           | 402,892           | 399,330            | 381,550              | <b>388,000</b>     |
| <b>Recovered Costs</b>             |                   |                   |                    |                      |                    |
| Reimbursement – City of Winchester | 23,245            | 23,245            | 23,245             | 23,245               | <b>24,245</b>      |
| Reimbursement – Clarke County      | 6,179             | 6,179             | 6,179              | 6,179                | <b>7,179</b>       |
| Drug Offender Fees                 | 54,953            | 19,073            | 100,080            | 13,976               | <b>37,000</b>      |
| Drug Offender Urine Screens        | 15,817            | 8,638             | 20,000             | 9,061                | <b>20,000</b>      |
| TOTAL                              | 100,194           | 57,135            | 149,504            | 52,461               | <b>88,424</b>      |
| <b>Miscellaneous</b>               |                   |                   |                    |                      |                    |
| Refunds – Other                    | 4,320             | 0                 | 0                  | 0                    | <b>0</b>           |
| TOTAL                              | 4,320             | 0                 | 0                  | 0                    | <b>0</b>           |
| <b>Non-Revenue Receipts</b>        |                   |                   |                    |                      |                    |
| Funding from Fund Balance          | 11,926            | 68,438            | 25,015             | 80,024               | <b>108,358</b>     |
| TOTAL                              | 11,926            | 68,438            | 25,015             | 80,024               | <b>108,358</b>     |
| <b>FUND TOTAL</b>                  | <b>\$523,225</b>  | <b>\$534,627</b>  | <b>\$576,649</b>   | <b>\$519,464</b>     | <b>\$591,882</b>   |

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

It is expected that ASAP fees will make up about 67% of the FY 2021 revenue with the remainder coming mainly from Drug Offender Fees, urine screens, and Ignition Interlock. Anyone who is convicted of a DUI and is issued a restricted driver's license must complete Interlock for a period of no less than six months. Interlock is a device that is installed in the vehicle which requires offenders to take a breath test and pass the test to start the car and it will randomly ask for tests as the vehicle is moving. The interlock company pays the local ASAP programs \$10 per month, per offender. This revenue is received on a monthly basis.

Projected FY 2020 revenue is significantly less than budgeted. Once again, an impact of the COVID-19 virus and court dates being postponed.

## SHAWNEELAND SANITARY DISTRICT FUND REVENUES

|                                     | 2017-18<br>Actual | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|-------------------------------------|-------------------|--------------------|--------------------|----------------------|--------------------|
| <b>General Property Taxes</b>       |                   |                    |                    |                      |                    |
| Sanitary District Taxes             | \$726,593         | \$758,785          | \$795,300          | \$792,026            | <b>\$803,880</b>   |
| Penalties                           | 9,226             | 8,815              | 0                  | 7,839                | <b>0</b>           |
| Interest and Cost on Taxes          | 25,785            | 12,970             | 0                  | 13,449               | <b>0</b>           |
| Credit Card Charges – Taxes         | 41                | 5                  | 0                  | 31                   | <b>0</b>           |
| TOTAL                               | 761,645           | 780,575            | 795,300            | 813,345              | <b>803,880</b>     |
| <b>Use of Money and Property</b>    |                   |                    |                    |                      |                    |
| Interest on Bank Deposits           | 22,156            | 30,343             | 8,000              | 20,235               | <b>8,000</b>       |
| TOTAL                               | 22,156            | 30,343             | 8,000              | 20,235               | <b>8,000</b>       |
| <b>Recovered Costs</b>              |                   |                    |                    |                      |                    |
| Reimb. – Sanitary District Culverts | 3,092             | 3,221              | 1,000              | 2,115                | <b>1,000</b>       |
| TOTAL                               | 3,092             | 3,221              | 1,000              | 2,115                | <b>1,000</b>       |
| <b>Miscellaneous</b>                |                   |                    |                    |                      |                    |
| Rental of Facility                  | 99                | 0                  | 0                  | 0                    | <b>0</b>           |
| Refunds – Other                     | 17,451            | 412                | 0                  | 0                    | <b>0</b>           |
| TOTAL                               | 17,550            | 412                | 0                  | 0                    | <b>0</b>           |
| <b>Non-Revenue Receipts</b>         |                   |                    |                    |                      |                    |
| Funding from Fund Balance           | 71,117            | 272,697            | 490,915            | 327,577              | <b>333,143</b>     |
| TOTAL                               | 71,117            | 272,697            | 490,915            | 327,577              | <b>333,143</b>     |
| <b>FUND TOTAL</b>                   | <b>\$875,560</b>  | <b>\$1,087,248</b> | <b>\$1,295,215</b> | <b>\$1,163,272</b>   | <b>\$1,146,023</b> |

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

The funding that is used to manage, maintain, and provide these services is derived from Sanitary District taxes. The current Sanitary District tax rates are \$660 per year for an improved lot with dwelling and \$190 per year for an unimproved lot. Tax rates were not increased for the FY 2021 adopted budget. There are approximately 850 improved lots and 1,000 unimproved lots located in Shawneeland.

## WINCHESTER REGIONAL AIRPORT FUND REVENUES

|                                          | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|------------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Miscellaneous Revenue</b>             |                    |                    |                    |                      |                    |
| Sale of Products and Lease Income        | \$1,372,885        | \$1,418,750        | \$1,577,070        | \$1,437,269          | <b>\$1,763,544</b> |
| TOTAL                                    | 1,372,885          | 1,418,750          | 1,577,070          | 1,437,269            | <b>1,763,544</b>   |
| <b>Categorical Aid</b>                   |                    |                    |                    |                      |                    |
| Revenue from the Commonwealth            | 6,482              | 6,418              | 20,000             | 16,245               | <b>18,500</b>      |
| TOTAL                                    | 6,482              | 6,418              | 20,000             | 16,245               | <b>18,500</b>      |
| <b>Transfers/Non-Revenue Receipts</b>    |                    |                    |                    |                      |                    |
| Localities—City of Winchester/Clarke Cty | 43,258             | 39,402             | 39,271             | 48,521               | <b>29,962</b>      |
| General Operating Fund                   | 129,897            | 120,215            | 120,215            | 147,965              | <b>92,991</b>      |
| TOTAL                                    | 173,155            | 159,617            | 159,486            | 196,486              | <b>122,953</b>     |
| <b>FUND TOTAL</b>                        | <b>\$1,552,522</b> | <b>\$1,584,785</b> | <b>\$1,756,556</b> | <b>\$1,650,000</b>   | <b>\$1,904,997</b> |

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

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees, and land leases. Fuel sales for FY 2021 make up 50% of this revenue item and hangar and office rentals and land leases make up 42%. Local government contributions fund the remaining 8%.

## LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES

|                                  | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Fees</b>                      |                   |                   |                    |                      |                    |
| Fees Receivable                  | \$924,265         | \$906,864         | \$779,998          | \$742,190            | <b>\$779,998</b>   |
| Penalties                        | 8,008             | 7,733             | 0                  | 5,978                | <b>0</b>           |
| Interest                         | 8,249             | 8,928             | 0                  | 12,787               | <b>0</b>           |
| Credit Card Charges              | 45                | 78                | 0                  | 0                    | <b>0</b>           |
| TOTAL                            | 940,567           | 923,603           | 779,998            | 760,955              | <b>779,998</b>     |
| <b>Use of Money and Property</b> |                   |                   |                    |                      |                    |
| Interest on Bank Deposits        | 1,120             | 1,088             | 0                  | 0                    | <b>0</b>           |
| TOTAL                            | 1,120             | 1,088             | 0                  | 0                    | <b>0</b>           |
| <b>Miscellaneous Revenue</b>     |                   |                   |                    |                      |                    |
| Miscellaneous                    | 2,303             | 7,763             | 0                  | 3,262                | <b>0</b>           |
| TOTAL                            | 2,303             | 7,763             | 0                  | 3,262                | <b>0</b>           |
| <b>Recovered Costs</b>           |                   |                   |                    |                      |                    |
| Recovered Costs                  | 1,508             | 3,515             | 0                  | 9,339                | <b>0</b>           |
| TOTAL                            | 1,508             | 3,515             | 0                  | 9,339                | <b>0</b>           |
| <b>FUND TOTAL</b>                | <b>\$945,498</b>  | <b>\$935,969</b>  | <b>\$779,998</b>   | <b>\$773,556</b>     | <b>\$779,998</b>   |

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

## EMS REVENUE RECOVERY FUND REVENUES

|                             |                   | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|-----------------------------|-------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Charges for Services</b> |                   |                    |                    |                    |                      |                    |
| EMS Billings                |                   | \$2,026,572        | \$1,920,131        | \$1,803,958        | \$2,028,958          | <b>\$1,867,217</b> |
|                             | TOTAL             | 2,026,572          | 1,920,131          | 1,803,958          | 2,028,958            | <b>1,867,217</b>   |
| <b>Non-Revenue Receipts</b> |                   |                    |                    |                    |                      |                    |
| Funding from Fund Balance   |                   | 264,437            | 0                  | 0                  | 0                    | <b>0</b>           |
|                             | TOTAL             | 264,437            | 0                  | 0                  | 0                    | <b>0</b>           |
|                             | <b>FUND TOTAL</b> | <b>\$2,291,009</b> | <b>\$1,920,131</b> | <b>\$1,803,958</b> | <b>\$2,028,958</b>   | <b>\$1,867,217</b> |

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

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

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

In FY 2018, corrections were made to reconcile EMS billing from prior years.

## ECONOMIC DEVELOPMENT AUTHORITY FUND REVENUES

|                                      | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|--------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Recovered Costs</b>               |                    |                    |                    |                      |                    |
| Recovered Costs                      | \$4,900            | \$8,205            | \$26,050           | \$6,402              | <b>\$26,050</b>    |
| TOTAL                                | 4,900              | 8,205              | 26,050             | 6,402                | <b>26,050</b>      |
| <b>State Revenue</b>                 |                    |                    |                    |                      |                    |
| State Revenue                        | 2,000,000          | 0                  | 0                  | 0                    | <b>0</b>           |
| TOTAL                                | 2,000,000          | 0                  | 0                  | 0                    | <b>0</b>           |
| <b>Non-Revenue Receipts</b>          |                    |                    |                    |                      |                    |
| Transfer from General Operating Fund | 2,582,770          | 571,282            | 593,057            | 593,057              | <b>614,301</b>     |
| Funding from Fund Balance            | 0                  | 558,357            | 12,695             | 1,161,291            | <b>0</b>           |
| TOTAL                                | 2,582,770          | 1,129,639          | 605,752            | 1,754,348            | <b>614,301</b>     |
| <b>FUND TOTAL</b>                    | <b>\$4,587,670</b> | <b>\$1,137,844</b> | <b>\$631,802</b>   | <b>\$1,760,750</b>   | <b>\$640,351</b>   |

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

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

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

The FY 2018 General Fund transfer includes \$2,000,000 received from the state through the Community Opportunity Fund. This funding requires a local match and will be used to assist in expanding the operations at Navy Federal Credit Union. These incentive funds were carried forward with the funding from fund balance to FY 2020 in order to finish the project.

## COUNTY CAPITAL FUND REVENUES

|                                      | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|--------------------------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Non-Revenue Receipts</b>          |                   |                   |                    |                      |                    |
| Transfer from General Operating Fund | \$0               | \$0               | \$7,000,000        | \$7,000,000          | <b>\$0</b>         |
| Funding from Fund Balance            | 0                 | 0                 | 0                  | 4,504,520            | <b>0</b>           |
| TOTAL                                | 0                 | 0                 | 7,000,000          | 11,504,520           | <b>0</b>           |
| <b>FUND TOTAL</b>                    | <b>\$0</b>        | <b>\$0</b>        | <b>\$7,000,000</b> | <b>\$11,504,520</b>  | <b>\$0</b>         |

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

## SCHOOL OPERATING FUND REVENUES

| <b>Revenue from Use of Money and Property</b> | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|-----------------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Rental of School Property                     | \$365,791                 | \$391,782                 | \$360,576                  | \$360,576                    | <b>\$416,576</b>           |
| <b>TOTAL</b>                                  | <b>\$365,791</b>          | <b>\$391,782</b>          | <b>\$360,576</b>           | <b>\$360,576</b>             | <b>\$416,576</b>           |

| <b>Charges for Services</b>            | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|----------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Tuition – Private Sources – Day School | \$38,495                  | \$54,936                  | \$55,000                   | \$55,000                     | <b>\$55,000</b>            |
| Tuition – Private – Summer School      | 22,030                    | 26,735                    | 23,750                     | 23,750                       | <b>23,750</b>              |
| Fees – Parking                         | 69,115                    | 63,858                    | 70,000                     | 70,000                       | <b>70,000</b>              |
| Fees – Drivers Ed - Regional           | 66,310                    | 28,283                    | 50,000                     | 50,000                       | <b>30,000</b>              |
| <b>TOTAL</b>                           | <b>\$195,950</b>          | <b>\$173,812</b>          | <b>\$198,750</b>           | <b>\$198,750</b>             | <b>\$178,750</b>           |

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

| <b>Miscellaneous Revenue</b>            | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|-----------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Donations/Grants                        | \$226,904                 | \$165,805                 | \$365,435                  | \$365,435                    | <b>\$250,000</b>           |
| Miscellaneous Refunds                   | 208,681                   | 181,283                   | 505,955                    | 231,057                      | <b>235,000</b>             |
| <b>TOTAL</b>                            | <b>\$435,585</b>          | <b>\$347,088</b>          | <b>\$871,390</b>           | <b>\$596,492</b>             | <b>\$485,000</b>           |
| <b>TOTAL REVENUE FROM LOCAL SOURCES</b> | <b>\$997,325</b>          | <b>\$912,682</b>          | <b>\$1,430,716</b>         | <b>\$1,155,818</b>           | <b>\$1,080,326</b>         |

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

| <b>Categorical Aid - State</b>       | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|--------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Sales Tax Receipts                   | \$12,545,334              | \$13,745,847              | \$14,262,414               | \$14,262,414                 | \$14,993,659               |
| Sales Tax Receipts 1/8%              | 1,339,169                 | 1,459,593                 | 1,782,802                  | 1,782,802                    | 1,874,207                  |
| Basic School Aid                     | 37,951,422                | 40,297,008                | 40,409,082                 | 40,683,980                   | 43,386,730                 |
| Regular Foster Child                 | 20,403                    | 16,181                    | 0                          | 0                            | 0                          |
| Gifted and Talented                  | 407,709                   | 418,353                   | 423,172                    | 423,172                      | 443,798                    |
| Remedial Education – SOQ             | 1,043,736                 | 1,025,375                 | 1,037,187                  | 1,037,187                    | 1,043,746                  |
| Remedial Summer School – SOQ         | 78,990                    | 88,901                    | 88,901                     | 83,267                       | 81,397                     |
| Special Education – SOQ              | 4,452,187                 | 4,413,213                 | 4,455,757                  | 4,455,757                    | 3,887,339                  |
| Vocational Education – SOQ           | 888,807                   | 894,127                   | 904,427                    | 904,427                      | 945,125                    |
| Juvenile Detention Center Funds      | 584,992                   | 601,524                   | 615,000                    | 615,000                      | 650,000                    |
| Social Security – Instructional      | 2,275,019                 | 2,329,651                 | 2,364,787                  | 2,364,787                    | 2,408,013                  |
| Teacher Retirement – Instructional   | 5,226,835                 | 5,135,077                 | 5,210,830                  | 5,210,830                    | 5,621,438                  |
| Group Life Insurance – Instructional | 154,930                   | 155,857                   | 157,652                    | 157,652                      | 172,588                    |
| Homebound                            | 106,412                   | 100,971                   | 101,477                    | 101,477                      | 79,132                     |
| Special Ed. Regular Program Payments | 1,301,126                 | 1,419,244                 | 1,444,232                  | 1,390,021                    | 1,398,940                  |
| Adult Basic Ed. – Regional Jail      | 95,350                    | 98,598                    | 106,000                    | 106,000                      | 107,000                    |
| Vocational Equipment                 | 23,237                    | 29,557                    | 28,358                     | 26,480                       | 30,000                     |
| Vocational Occupational – Tech Ed    | 90,058                    | 91,431                    | 113,295                    | 113,295                      | 125,643                    |
| Virtual Virginia                     | 510                       | 0                         | 0                          | 170                          | 0                          |
| CTE Competitive Grant                | 37,500                    | 0                         | 0                          | 0                            | 0                          |
| CTE High Demand                      | 18,149                    | 23,101                    | 25,000                     | 20,689                       | 25,000                     |
| CTE STEM – H                         | 7,213                     | 9,335                     | 15,000                     | 8,293                        | 15,000                     |
| Workplace Readiness Skill            | 4,453                     | 5,763                     | 0                          | 5,119                        | 0                          |
| Special Ed. – Foster Child           | 0                         | 55,386                    | 83,525                     | 83,525                       | 122,365                    |
| At-Risk Students                     | 575,824                   | 603,828                   | 665,871                    | 665,871                      | 1,074,652                  |
| K-3 Initiative                       | 1,072,343                 | 803,315                   | 811,024                    | 811,024                      | 868,273                    |
| VPI Initiative                       | 0                         | 0                         | 208,447                    | 208,447                      | 223,181                    |
| Ed Technology Funds                  | 518,000                   | 518,000                   | 518,000                    | 518,000                      | 544,000                    |
| School Security Equipment Grant      | 80,648                    | 18,781                    | 0                          | 6,295                        | 0                          |
| Early Reading Intervention           | 204,431                   | 219,411                   | 221,501                    | 267,473                      | 269,851                    |
| Supplemental Lottery Per Pupil       | 2,237,265                 | 2,987,122                 | 3,038,520                  | 3,038,520                    | 3,048,807                  |
| ESL Funds                            | 457,560                   | 508,863                   | 508,863                    | 508,863                      | 696,907                    |
| Medicaid Reimbursements              | 132,578                   | 125,117                   | 170,000                    | 170,000                      | 130,000                    |
| Industry Certification               | 19,214                    | 25,472                    | 30,000                     | 30,376                       | 30,000                     |
| ISAEP Funding                        | 24,881                    | 25,065                    | 25,065                     | 25,065                       | 25,159                     |
| Other State Funds                    | 0                         | 31,919                    | 550,000                    | 68,168                       | 2,363,506                  |
| Compensation Supplement              | 366,753                   | 0                         | 2,398,712                  | 2,398,712                    | 0                          |
| SOL Algebra Readiness                | 119,946                   | 116,435                   | 116,435                    | 124,674                      | 140,577                    |
| Mentor Teacher Program               | 7,859                     | 5,778                     | 5,778                      | 8,005                        | 8,005                      |
| Project Graduation                   | 22,500                    | 23,138                    | 25,243                     | 25,243                       | 28,331                     |
| National Board Certified Bonus       | 47,500                    | 47,500                    | 50,000                     | 50,000                       | 50,000                     |
| Teacher Recruitment Bonus            | 10,000                    | 3,000                     | 0                          | 3,000                        | 0                          |
| Middle School Teacher Corps          | 15,000                    | 20,000                    | 20,000                     | 20,000                       | 20,000                     |
| Career Switcher Program              | 1,000                     | 0                         | 0                          | 1,000                        | 0                          |
| <b>TOTAL</b>                         | <b>\$74,566,843</b>       | <b>\$78,496,837</b>       | <b>\$82,992,357</b>        | <b>\$82,785,080</b>          | <b>\$86,932,369</b>        |

The FY 2021 adopted budget of \$86.9 million includes \$3.9 million in additional state revenue compared to the FY 2020 adopted budget. Due to the COVID-19 pandemic's effect on state lottery proceeds and sales tax revenues, the Governor reduced state funding for schools after the FY 2021 budget was adopted. Of the \$3.9 million in additional state revenue included in the adopted budget, \$1.8 million appropriated for the state's share of a two percent salary increase and at-risk programs were cut. Although the \$1.8 million in revenue was cut at the state level and will not be received by Frederick County Public Schools, it is still included on the "Other State Funds" line in the table above as excess appropriation with no cash forthcoming.

| <b>Categorical Aid - Federal</b>      | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|---------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Title I                               | \$1,601,437               | \$1,397,605               | \$1,469,571                | \$1,532,523                  | <b>1,450,000</b>           |
| Federal Land Use                      | 3,375                     | 3,178                     | 5,000                      | 5,000                        | <b>5,000</b>               |
| Title VI-B                            | 2,489,130                 | 2,461,888                 | 2,667,455                  | 2,906,054                    | <b>2,869,000</b>           |
| Vocational Education Basic Programs   | 148,637                   | 163,987                   | 160,253                    | 169,436                      | <b>165,091</b>             |
| Other Federal Aid                     | 0                         | 0                         | 100,000                    | 0                            | <b>200,000</b>             |
| Title VI-B IDEA Preschool             | 44,593                    | 46,964                    | 49,964                     | 46,964                       | <b>49,211</b>              |
| Preschool Grant                       | 715,643                   | 673,364                   | 0                          | 43,967                       | <b>0</b>                   |
| Title IV Part A Student Support       | 0                         | 81,519                    | 100,646                    | 163,147                      | <b>104,043</b>             |
| Title III – LEP/Immigrant             | 47,161                    | 91,763                    | 78,016                     | 126,994                      | <b>110,590</b>             |
| Title II – Class Size/Teacher Quality | 242,586                   | 241,092                   | 430,775                    | 493,461                      | <b>425,606</b>             |
| Title I – D – Negligent/Delinquent    | 43,333                    | 63,448                    | 54,631                     | 107,940                      | <b>61,251</b>              |
| <b>TOTAL</b>                          | <b>\$5,335,895</b>        | <b>\$5,224,808</b>        | <b>\$5,113,311</b>         | <b>\$5,595,486</b>           | <b>\$5,439,792</b>         |

Federal Government revenues provide funding support for restricted programs for economically disadvantaged and special needs student.

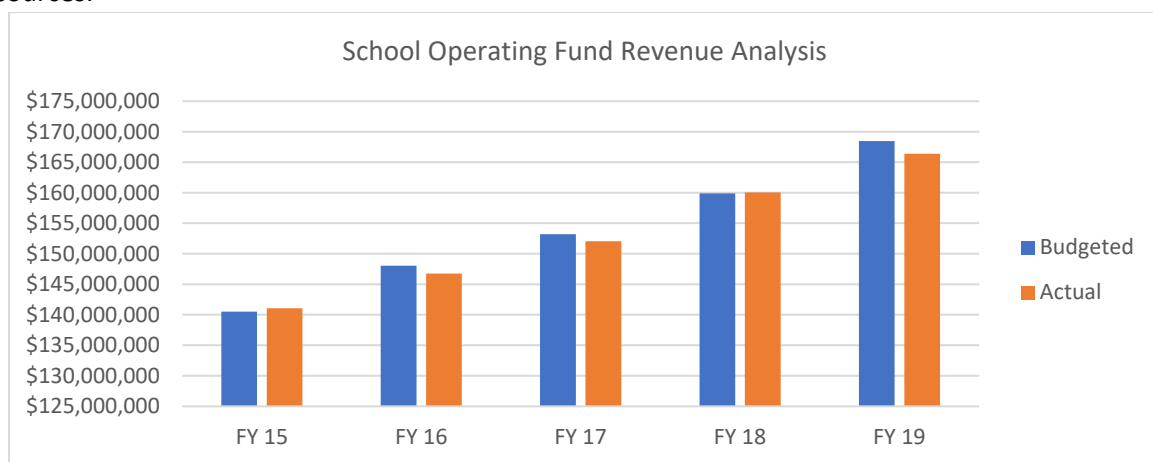
| <b>Non-Revenue Receipts</b>      | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|----------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| Carry Forward Funds – Prior Year | \$1,282,268               | \$503,416                 | \$0                        | \$347,857                    | <b>\$0</b>                 |
| Outstanding Encumbrances         | 1,032,256                 | 542,862                   | 0                          | 225,545                      | <b>0</b>                   |
| <b>TOTAL</b>                     | <b>\$2,314,524</b>        | <b>\$1,046,279</b>        | <b>\$0</b>                 | <b>\$573,402</b>             | <b>\$0</b>                 |

| <b>Transfers</b>       | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| General Operating Fund | \$77,273,630              | \$82,331,174              | \$86,445,165               | \$86,445,165                 | <b>\$88,307,934</b>        |
| From Other Funds       | 617,478                   | 0                         | 0                          | 0                            | <b>0</b>                   |
| <b>TOTAL</b>           | <b>\$77,891,108</b>       | <b>\$82,331,174</b>       | <b>\$86,445,165</b>        | <b>\$86,445,165</b>          | <b>\$88,307,934</b>        |

The School Operating Fund budget will receive funding from the governing body in the amount of \$88,307,934, an increase of \$1.9 million compared to FY 2020.

| <b>Total School Operating Fund</b> | <b>2017-18<br/>Actual</b> | <b>2018-19<br/>Actual</b> | <b>2019-20<br/>Adopted</b> | <b>2019-20<br/>Projected</b> | <b>2020-21<br/>Adopted</b> |
|------------------------------------|---------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| <b>FUND TOTAL</b>                  | <b>\$161,105,696</b>      | <b>\$168,011,779</b>      | <b>\$175,981,549</b>       | <b>\$176,554,951</b>         | <b>\$181,760,421</b>       |

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



Source: CAFR

Actual School Operating revenues have come in about 0.4% below budgeted amounts over the last five years.

## SCHOOL CAPITAL PROJECTS FUND REVENUES

|                             | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|-----------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Non-Revenue Receipts</b> |                    |                    |                    |                      |                    |
| Carry Forward – Prior Year  | \$0                | \$0                | \$1,300,000        | \$1,300,000          | <b>\$700,000</b>   |
| Outstanding Encumbrances    | 0                  | 0                  | 0                  | 589,268              | 0                  |
| TOTAL                       | 0                  | 0                  | 1,300,000          | 1,889,268            | <b>700,000</b>     |
| <b>Transfers</b>            |                    |                    |                    |                      |                    |
| County Capital Fund         | 3,088,287          | 3,564,000          | 4,000,000          | 5,040,663            | <b>3,715,900</b>   |
| TOTAL                       | 3,088,287          | 3,564,000          | 4,000,000          | 5,040,663            | <b>3,715,900</b>   |
| <b>FUND TOTAL</b>           | <b>\$3,088,287</b> | <b>\$3,564,000</b> | <b>\$5,300,000</b> | <b>\$6,929,931</b>   | <b>\$4,415,900</b> |

The Capital Projects Fund for FY 2021 includes non-recurring funds of \$3,715,900 provided by the county government for facilities asset replacements. Additionally, \$700,000 is an anticipated carry forward amount for projects begun but not finished in the prior year.

## SCHOOL DEBT SERVICE FUND REVENUES

|                                  | 2017-18<br>Actual   | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Projected | 2020-21<br>Adopted  |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Categorical Aid – State</b>   |                     |                     |                     |                      |                     |
| Other State Funds                | \$127,343           | \$157,162           | \$179,505           | \$179,505            | <b>\$298,860</b>    |
| TOTAL                            | 127,343             | 157,162             | 179,505             | 179,505              | <b>298,860</b>      |
| <b>Categorical Aid – Federal</b> |                     |                     |                     |                      |                     |
| Federal Stimulus Act - QSCB      | 277,865             | 279,055             | 275,782             | 275,782              | <b>275,782</b>      |
| TOTAL                            | 277,865             | 279,055             | 275,782             | 275,782              | <b>275,782</b>      |
| <b>Non-Revenue Receipts</b>      |                     |                     |                     |                      |                     |
| Carry Forward – Prior Years      | 0                   | 0                   | 23,282              | 23,282               | <b>297,059</b>      |
| TOTAL                            | 0                   | 0                   | 23,282              | 23,282               | <b>297,059</b>      |
| <b>Transfers</b>                 |                     |                     |                     |                      |                     |
| General Operating Fund           | 15,972,475          | 14,579,320          | 16,248,300          | 16,248,300           | <b>17,085,531</b>   |
| TOTAL                            | 15,972,475          | 14,579,320          | 16,248,300          | 16,248,300           | <b>17,085,531</b>   |
| <b>FUND TOTAL</b>                | <b>\$16,377,683</b> | <b>\$15,015,537</b> | <b>\$16,726,869</b> | <b>\$16,726,869</b>  | <b>\$17,957,232</b> |

Revenues from the County government to support the School Debt Service Fund are increased by \$837,231 for FY 2021 due to debt obligations on Jordan Springs Elementary School and the replacement Robert E. Aylor Middle School.

## SCHOOL TEXTBOOK FUND REVENUES

|                                   |       | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|-----------------------------------|-------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Use of Money and Property</b>  |       |                   |                   |                    |                      |                    |
| Interest on Bank Deposits         |       | \$32,635          | \$39,065          | \$20,000           | \$20,000             | \$20,000           |
|                                   | TOTAL | 32,635            | 39,065            | 20,000             | 20,000               | 20,000             |
| <b>Charges for Services</b>       |       |                   |                   |                    |                      |                    |
| Sale of Used Books                |       | 1,972             | 1,552             | 6,500              | 6,500                | 6,500              |
|                                   | TOTAL | 1,972             | 1,552             | 6,500              | 6,500                | 6,500              |
| <b>Recovered Costs</b>            |       |                   |                   |                    |                      |                    |
| Textbooks Furnished Free          |       | 895,167           | 825,960           | 835,475            | 835,475              | 883,240            |
|                                   | TOTAL | 895,167           | 825,960           | 835,475            | 835,475              | 883,240            |
| <b>Non-Revenue Receipts</b>       |       |                   |                   |                    |                      |                    |
| Carry Forward – Prior Years       |       | 0                 | 0                 | 1,730,367          | 1,730,367            | 864,136            |
|                                   | TOTAL | 0                 | 0                 | 1,730,367          | 1,730,367            | 864,136            |
| <b>Transfers</b>                  |       |                   |                   |                    |                      |                    |
| School Operating Fund Local Match |       | 570,512           | 536,298           | 533,707            | 533,707              | 1,097,364          |
|                                   | TOTAL | 570,512           | 536,298           | 533,707            | 533,707              | 1,097,364          |
| <b>FUND TOTAL</b>                 |       | \$1,500,286       | \$1,402,875       | \$3,126,049        | \$3,126,049          | \$2,871,240        |

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

|                                  |       | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------|-------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Use of Money and Property</b> |       |                   |                   |                    |                      |                    |
| Interest on Bank Deposits        |       | \$4,349           | \$7,385           | \$3,500            | \$3,500              | \$5,000            |
| Donations and Grants             |       | 96,952            | 118,282           | 146,500            | 146,500              | 166,000            |
|                                  | TOTAL | 101,301           | 125,667           | 150,000            | 150,000              | 171,000            |
| <b>Non-Revenue Receipts</b>      |       |                   |                   |                    |                      |                    |
| Carry Forward – Prior Years      |       | 0                 | 0                 | 150,000            | 150,000              | 329,000            |
|                                  | TOTAL | 0                 | 0                 | 150,000            | 150,000              | 329,000            |
| <b>FUND TOTAL</b>                |       | \$101,301         | \$125,667         | \$300,000          | \$300,000            | \$500,000          |

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

## SCHOOL NUTRITION SERVICES FUND REVENUES

|                                  |                   | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Use of Money and Property</b> |                   |                   |                   |                    |                      |                    |
| Interest on Bank Deposits        |                   | \$27,981          | \$27,552          | \$22,000           | \$22,000             | \$27,552           |
|                                  | TOTAL             | 27,981            | 27,552            | 22,000             | 22,000               | 27,552             |
| <b>Charges for Services</b>      |                   |                   |                   |                    |                      |                    |
| Charges for Services - Meals     |                   | 2,204,019         | 2,306,189         | 2,518,455          | 2,518,455            | 2,719,773          |
|                                  | TOTAL             | 2,204,019         | 2,306,189         | 2,518,455          | 2,518,455            | 2,719,773          |
| <b>Miscellaneous</b>             |                   |                   |                   |                    |                      |                    |
| Miscellaneous                    |                   | 71,515            | 65,684            | 78,514             | 78,514               | 71,451             |
|                                  | TOTAL             | 71,515            | 65,684            | 78,514             | 78,514               | 71,451             |
| <b>Categorical Aid – State</b>   |                   |                   |                   |                    |                      |                    |
| School Food Services - State     |                   | 103,208           | 107,190           | 102,003            | 102,003              | 115,090            |
|                                  | TOTAL             | 103,208           | 107,190           | 102,003            | 102,003              | 115,090            |
| <b>Categorical Aid – Federal</b> |                   |                   |                   |                    |                      |                    |
| Meal Reimb. Operations - Federal |                   | 2,655,172         | 2,712,947         | 2,842,585          | 2,842,585            | 3,042,650          |
|                                  | TOTAL             | 2,655,172         | 2,712,947         | 2,842,585          | 2,842,585            | 3,042,650          |
| <b>Non-Revenue Receipts</b>      |                   |                   |                   |                    |                      |                    |
| Carry Forward – Prior Years      |                   | 0                 | 0                 | 1,800,000          | 1,800,000            | 1,575,228          |
| Transfers from Other Funds       |                   | 19,522            | 19,411            | 15,000             | 15,000               | 30,000             |
|                                  | TOTAL             | 19,522            | 19,411            | 1,815,000          | 1,815,000            | 1,605,228          |
|                                  | <b>FUND TOTAL</b> | \$5,081,416       | \$5,238,972       | \$7,378,557        | \$7,378,557          | \$7,581,744        |

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

## CONSOLIDATED SERVICES FUND REVENUES

|                                      |                   | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Charges for Services</b>          |                   |                   |                   |                    |                      |                    |
| Frederick County – building services |                   | \$9,088           | \$8,130           | \$15,000           | \$15,000             | \$15,000           |
| FCPS – vehicle services              |                   | 2,453,672         | 2,609,433         | 2,620,943          | 2,620,943            | 2,927,116          |
| Other agencies – vehicle services    |                   | 445,717           | 446,278           | 525,384            | 525,384              | 516,870            |
| Other Funds                          |                   | 1,510             | 758               | 438,673            | 438,673              | 141,014            |
|                                      | TOTAL             | 2,909,987         | 3,064,599         | 3,600,000          | 3,600,000            | 3,600,000          |
|                                      | <b>FUND TOTAL</b> | \$2,909,987       | \$3,064,599       | \$3,600,000        | \$3,600,000          | \$3,600,000        |

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

|                                  |       | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------|-------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Use of Money and Property</b> |       |                    |                    |                    |                      |                    |
| Interest on Bank Deposits        |       | \$11,010           | \$13,832           | \$0                | \$0                  | \$0                |
|                                  | TOTAL | 11,010             | 13,832             | 0                  | 0                    | 0                  |
| <b>Charges for Services</b>      |       |                    |                    |                    |                      |                    |
| Tuition – Private Day School     |       | 7,967              | 5,640              | 0                  | 0                    | 0                  |
|                                  | TOTAL | 7,967              | 5,640              | 0                  | 0                    | 0                  |
| <b>Recovered Costs</b>           |       |                    |                    |                    |                      |                    |
| Billings to Localities           |       | 4,849,322          | 4,805,694          | 5,659,540          | 5,659,540            | 5,658,476          |
|                                  | TOTAL | 4,849,322          | 4,805,694          | 5,659,540          | 5,659,540            | 5,658,476          |
| <b>Categorical Aid – State</b>   |       |                    |                    |                    |                      |                    |
| State – Educational Tech. Funds  |       | 26,000             | 26,000             | 26,000             | 26,000               | 26,000             |
| State – Other Funds              |       | 13,444             | 0                  | 0                  | 0                    | 0                  |
|                                  | TOTAL | 39,444             | 26,000             | 26,000             | 26,000               | 26,000             |
| <b>Non-Revenue Receipts</b>      |       |                    |                    |                    |                      |                    |
| Carry Forward – Prior Years      |       | 0                  | 0                  | 300,000            | 300,000              | 567,437            |
|                                  | TOTAL | 0                  | 0                  | 300,000            | 300,000              | 567,437            |
| <b>FUND TOTAL</b>                |       | <b>\$4,907,743</b> | <b>\$4,851,167</b> | <b>\$5,985,540</b> | <b>\$5,985,540</b>   | <b>\$6,251,913</b> |

## NREP TEXTBOOK FUND REVENUES

|                                  |       | 2017-18<br>Actual | 2018-19<br>Actual | 2019-20<br>Adopted | 2019-20<br>Projected | 2020-21<br>Adopted |
|----------------------------------|-------|-------------------|-------------------|--------------------|----------------------|--------------------|
| <b>Use of Money and Property</b> |       |                   |                   |                    |                      |                    |
| Interest on Bank Deposits        |       | \$665             | \$758             | \$0                | \$0                  | \$0                |
|                                  | TOTAL | 665               | 758               | 0                  | 0                    | 0                  |
| <b>Non-Revenue Receipts</b>      |       |                   |                   |                    |                      |                    |
| Carry Forward – Prior Years      |       | 0                 | 0                 | 40,000             | 40,000               | 10,000             |
| Transfers from Other Funds       |       | 0                 | 0                 | 0                  | 0                    | 10,000             |
|                                  | TOTAL | 0                 | 0                 | 40,000             | 40,000               | 20,000             |
| <b>FUND TOTAL</b>                |       | <b>\$665</b>      | <b>\$758</b>      | <b>\$40,000</b>    | <b>\$40,000</b>      | <b>\$20,000</b>    |

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

## **FUND BALANCE ANALYSIS**

### **General Fund**

Under GASB 54, fund balances are required to be reported according to the following classifications:

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

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

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

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

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

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

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

The following is a detail of General Fund balance at June 30, 2019:

| <b>Category</b>              | <b>General Fund</b> |
|------------------------------|---------------------|
| <b>Nonspendable:</b>         |                     |
| Prepaid Expenditures         | \$1,945             |
| Noncurrent Loans             | 657,083             |
| Total Nonspendable           | 659,028             |
| <b>Restricted:</b>           |                     |
| PEG Grant                    | 427,752             |
| Courthouse ADA Fees          | 453,621             |
| Animal Shelter               | 1,196,179           |
| Proffers                     | 6,428,597           |
| Total Restricted             | 8,506,149           |
| <b>Committed:</b>            |                     |
| General Government - various | 1,739,097           |
| Education                    | 225,545             |
| Capital Projects             | 6,757,640           |
| E-Summons                    | 167,905             |
| Sheriff                      | 1,000               |
| Tri Centennial               | 1,155               |
| Historical Marker            | 16,821              |
| VDOT Revenue Sharing         | 436,270             |
| Parks and Recreation         | 17,174              |
| Total Committed              | 9,362,607           |
| <b>Assigned:</b>             |                     |
| Conservation Easement        | 4,780               |
| Total Assigned               | 4,780               |
| <b>Unassigned</b>            | \$45,331,680        |
| <b>Total Fund Balance</b>    | <b>\$63,864,244</b> |

As shown above, unassigned fund balance on June 30, 2019 was \$45,331,680.

Below are summary projections for the end of fiscal years 2020 and 2021, and a detail analysis of actual fund balance of June 30, 2016 through June 30, 2019 is on the following page.

|                                 | Estimate<br>FY 2020 | Plan<br>FY 2021 |
|---------------------------------|---------------------|-----------------|
| Fund Balance, Beginning of Year | \$56,552,363        | \$49,552,363    |
| Revenue Sources/Transfers       | 190,546,413         | 197,322,231     |
| Expenditures/Transfers          | (197,546,413)       | (201,038,131)   |
| Fund Balance, End of Year       | \$49,552,363        | \$45,836,463    |

| <b>General Fund</b>                   |                     |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                       | ACTUAL<br>FY 2016   | ACTUAL<br>FY 2017   | ACTUAL<br>FY 2018   | ACTUAL<br>FY 2019   |
| Fund Balance, Beginning of Year       | \$57,538,941        | \$54,630,048        | \$62,181,777        | \$58,333,576        |
| <b>REVENUES</b>                       |                     |                     |                     |                     |
| General Property Taxes                | 91,287,479          | 99,929,131          | 107,522,001         | 113,629,440         |
| Other Local Taxes                     | 32,321,463          | 34,425,677          | 35,918,445          | 36,634,376          |
| Permits, Fees, & Licenses             | 2,264,101           | 2,422,501           | 2,294,004           | 2,188,705           |
| Fines & Forfeitures                   | 285,390             | 468,331             | 299,419             | 313,896             |
| Use of Money & Property               | 199,253             | 297,082             | 665,536             | 1,272,035           |
| Charges for Services                  | 2,694,962           | 2,780,201           | 2,822,424           | 3,003,141           |
| Miscellaneous                         | 215,771             | 979,383             | 372,128             | 363,934             |
| Recovered Costs                       | 3,566,501           | 3,412,859           | 3,431,929           | 3,422,092           |
| Intergovernmental                     | 24,401,314          | 24,758,870          | 25,141,167          | 25,677,758          |
| <b>TOTAL REVENUE</b>                  | <b>157,236,234</b>  | <b>169,474,035</b>  | <b>178,467,053</b>  | <b>186,505,377</b>  |
| <b>EXPENDITURES</b>                   |                     |                     |                     |                     |
| Current:                              |                     |                     |                     |                     |
| Government Administration             | 9,374,654           | 9,606,162           | 9,906,318           | 11,060,111          |
| Judicial Administration               | 2,397,297           | 2,655,729           | 2,604,293           | 2,962,088           |
| Public Safety                         | 30,942,409          | 32,574,607          | 38,683,668          | 39,152,979          |
| Public Works                          | 4,318,993           | 4,587,590           | 5,678,157           | 5,432,118           |
| Health and Welfare                    | 8,005,073           | 8,502,037           | 9,011,927           | 9,422,160           |
| Community College                     | 56,000              | 78,819              | 76,320              | 81,080              |
| Education – Public School System      | 78,716,304          | 74,298,082          | 81,630,162          | 85,327,387          |
| Parks, Recreation, & Cultural         | 6,085,796           | 6,110,877           | 6,497,972           | 7,346,862           |
| Community Development                 | 2,168,019           | 2,386,464           | 3,993,886           | 2,155,810           |
| Debt Service - County                 | 1,980,142           | 2,227,060           | 2,246,754           | 2,257,231           |
| <b>TOTAL EXPENDITURES</b>             | <b>144,044,687</b>  | <b>143,027,427</b>  | <b>160,329,457</b>  | <b>165,197,826</b>  |
| <b>OTHER FINANCING SOURCES (uses)</b> |                     |                     |                     |                     |
| Issuance of capital lease             | --                  | --                  | --                  | 449,291             |
| Transfers In                          | --                  | --                  | 9,814               | 52,896              |
| Transfers Out                         | (16,100,440)        | (18,894,879)        | (21,995,611)        | (16,279,070)        |
| <b>TOTAL OTHER FINANCING SOURCES</b>  | <b>(16,100,440)</b> | <b>(18,894,879)</b> | <b>(21,985,797)</b> | <b>(15,776,883)</b> |
| <b>Fund Balance, End of Year</b>      | <b>\$54,630,048</b> | <b>\$62,181,777</b> | <b>\$58,333,576</b> | <b>\$63,864,244</b> |

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends, at a minimum, that unreserved fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted FY 2020 budget, unreserved fund balance will be within this recommended range. It is unclear how the COVID-19 pandemic will impact revenues for FY 2020. It is possible that unreserved fund balance will be needed to offset revenue shortfalls. An unreserved 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 funds.

| Type of Fund              | 7/1/2020                                                                |                        |                                | 6/30/2021                                                              |             |
|---------------------------|-------------------------------------------------------------------------|------------------------|--------------------------------|------------------------------------------------------------------------|-------------|
|                           | Total<br>Estimated<br>Undesignated<br>Fund Balance,<br>Beg. of Year (a) | Revenue<br>Sources (a) | Expenditures/<br>Transfers Out | Total<br>Estimated<br>Undesignated<br>Fund Balance,<br>End of Year (a) | %<br>Change |
| General                   | \$49,552,363                                                            | \$197,322,231          | (\$201,038,131)                | \$45,836,463                                                           | -7.49%      |
| Regional Jail             | 4,831,883                                                               | 22,753,388             | (24,194,922)                   | 3,390,349                                                              | -29.83%     |
| Landfill                  | 40,777,936                                                              | 8,373,924              | (9,647,354)                    | 39,504,506                                                             | -3.12%      |
| Old Dominion ASAP         | 312,725                                                                 | 483,524                | (591,882)                      | 204,367                                                                | -34.64%     |
| Shawneeland               | 1,687,623                                                               | 812,880                | (1,154,581)                    | 1,345,922                                                              | -20.24%     |
| Regional Airport          | 10,106                                                                  | 1,904,997              | (1,904,997)                    | 10,106                                                                 | 0.00%       |
| Lake Holiday              | 3,326,743                                                               | 779,998                | (779,998)                      | 3,326,743                                                              | 0.00%       |
| EMS Revenue Recovery      | 0                                                                       | 1,867,217              | (1,867,217)                    | 0                                                                      | 0.00%       |
| EDA                       | 1,260,120                                                               | 95,451                 | (95,451)                       | 1,260,120                                                              | 0.00%       |
| County Capital            | 5,481,398                                                               | 0                      | (0)                            | 5,481,398                                                              | 0.00%       |
| School Operating          | 0                                                                       | 181,760,421            | (181,760,421)                  | 0                                                                      | 0.00%       |
| School Capital            | 700,000                                                                 | 3,715,900              | (4,415,900)                    | 0                                                                      | -100.00%    |
| School Nutrition Services | 1,706,573                                                               | 6,006,516              | (7,581,744)                    | 131,345                                                                | -92.30%     |
| School Debt               | 31,895                                                                  | 17,660,173             | (17,957,232)                   | 0                                                                      | -100.00%    |
| School Private Purpose    | 422,622                                                                 | 150,000                | (500,000)                      | 72,622                                                                 | -82.81%     |
| School Textbook           | 914,408                                                                 | 2,007,104              | (2,871,240)                    | 50,272                                                                 | -94.50%     |
| NREP Operating            | 586,095                                                                 | 5,951,913              | (6,251,913)                    | 286,095                                                                | -51.18%     |
| NREP Textbook             | 10,097                                                                  | 10,000                 | (20,000)                       | 97                                                                     | -99.03%     |
| Consolidated Services     | 196,169                                                                 | 3,600,000              | (3,600,000)                    | 196,169                                                                | 0.00%       |

(a) Total includes all categories of fund balance.

General Fund unreserved fund balance decreased by 7.49%. The unreserved fund balance policy is two months (17%) of the operating budget. The Board established an additional policy during FY 2020 to transfer amounts greater than 20% to a capital fund. Annually, after year-end information is available, appropriations can be made if funds in unreserved fund balance are greater than 20%.

The Regional Jail budgeted \$1,441,534 to balance the FY 2021 budget. The Regional Jail Board continues to be challenged to maintain a healthy fund balance and recognize the need to limit increasing costs to the local governments in the program. The Landfill continues to carry a large fund balance to fund future cell development and closure costs.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2020 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain at sufficient GFOA recommended balances.

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

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

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

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

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

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

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

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

## **BASIS OF FINANCIAL REPORTING**

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

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

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

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

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

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

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

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

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

### **Fund Financial Statements:**

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

The County has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the County's basic services. The governmental funds are essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year. It provides the reader a short-term view of the financial position. Since the information provides a narrow focus, the government-wide statements will provide additional information. A reconciliation from the fund statements is provided to facilitate this comparison.

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. The County's Central Stores Fund accounts for the operations of duplicating, postage, and gasoline. Revenue is derived from sales to user departments. The Health Insurance Fund accounts for funds to pay health insurance premiums and claims. The Volunteer Fire and Rescue Fund accounts for length of service stipends to be paid to volunteer fire and rescue personnel. The Maintenance Insurance Fund accounts for maintenance contracts.

3. **Fiduciary Funds:** Fiduciary Funds are used to report assets held in trustee or agency capacity for others and cannot be used to support the government's own programs. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

- Frederick County has several private purpose trust funds. These funds are restricted to build a chapel, provide textbooks for indigent students, and to provide scholarships to deserving students.
- Frederick County has seven agency funds. These funds include entities for which the County has assumed fiscal agency status: The Northwestern Regional Adult Detention Center and the Winchester Regional Airport.

# A Profile of Frederick County

## History

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



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

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

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

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

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

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

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

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

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

### Historic Preservation

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

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

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

#### Battlefields:

|                                                |
|------------------------------------------------|
| First, Second, and Third Battles of Winchester |
| First and Second Battles of Kernstown          |
| Stephenson's Depot                             |
| Cedar Creek                                    |

#### Fortifications/Entrenchments:

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



Third Battle of Winchester

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

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

### Physical Characteristics

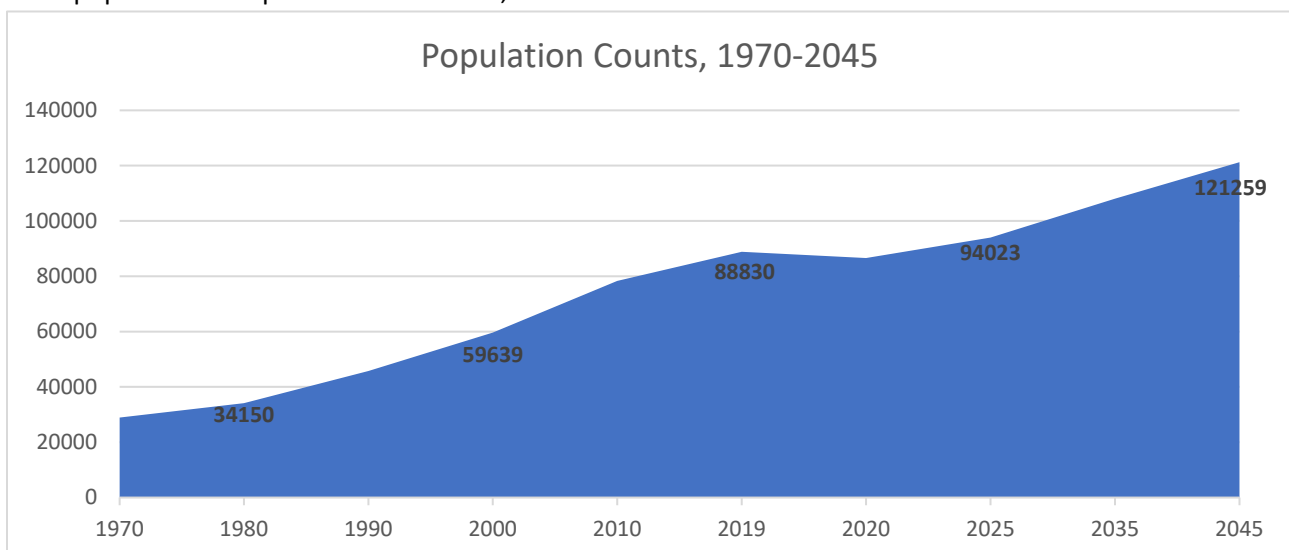
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend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

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

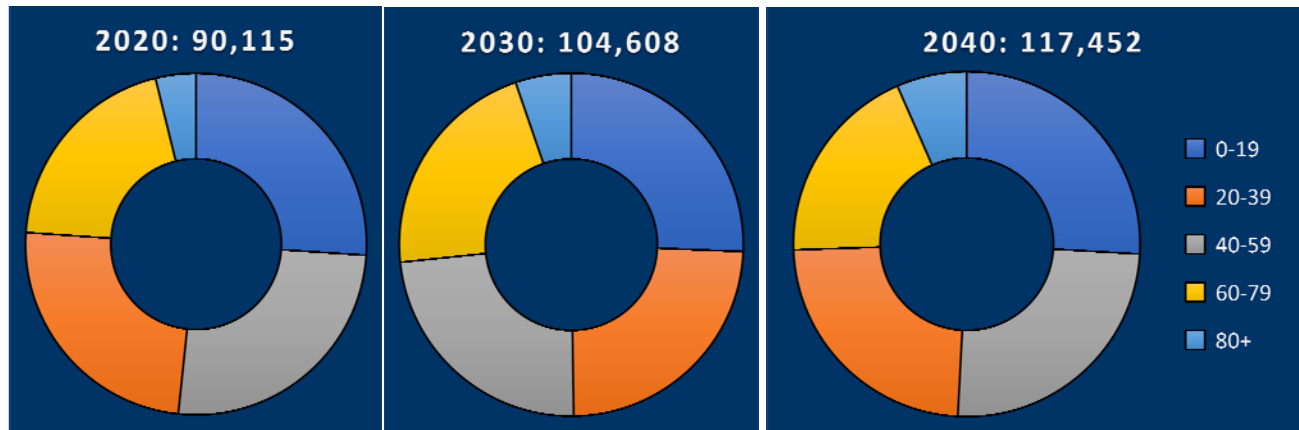
The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone, and limestone formations. This area consists of alternating valleys and ridges that run north-south through the County. Most of the area is forested. The ridges tend to be very steep, and the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

### Population

According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. The current population estimate (2019) is 88,830. By 2025, it is projected that the population of Frederick County will be approximately 94,023 and by 2045 the population is expected to reach 121,259.

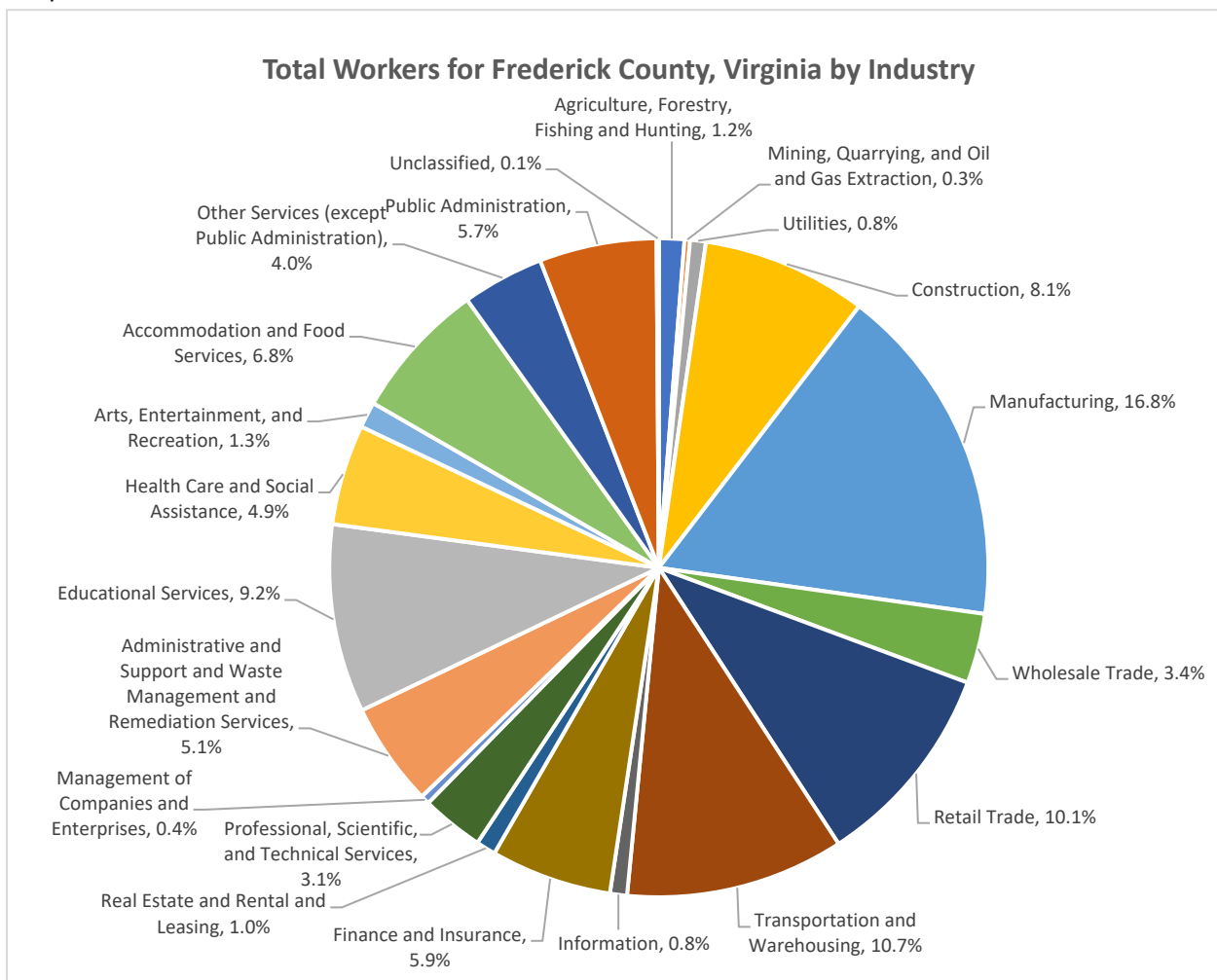


## Future Population:

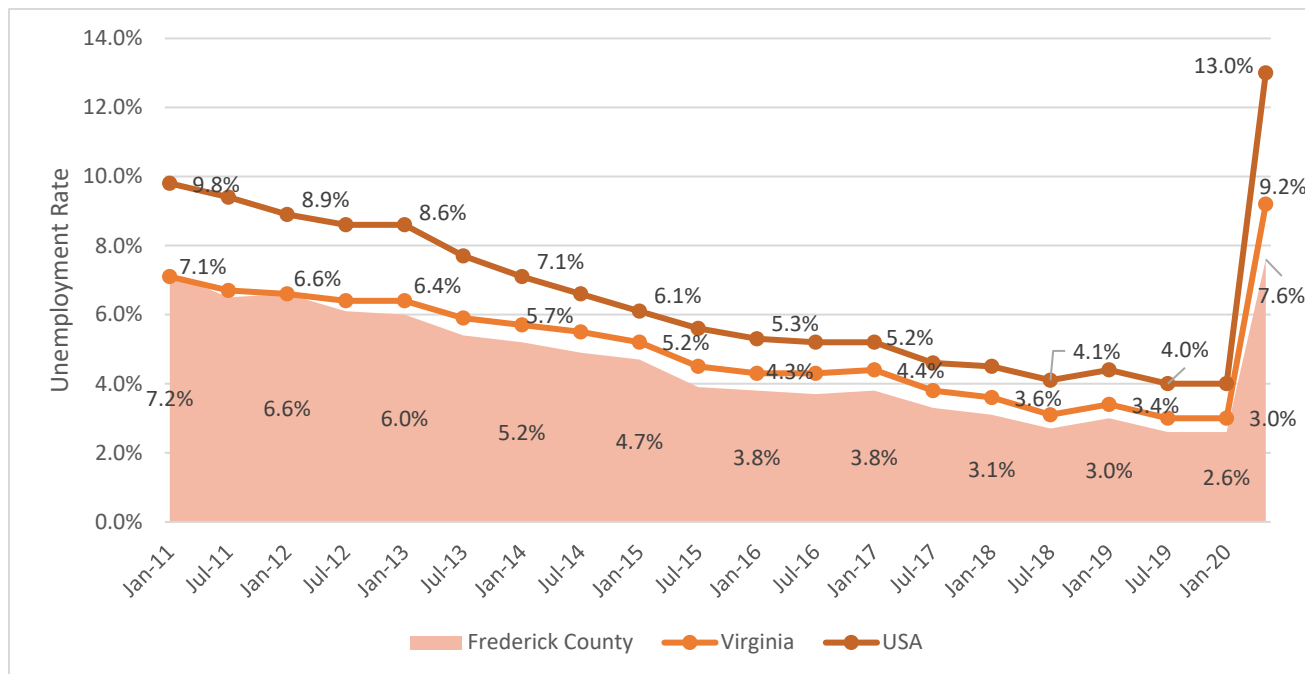


## Employment Trends

Frederick County had a total of 35,788 jobs in the first quarter of 2020 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,027 workers in the first quarter of 2020. Of individuals aged 25 to 64 in Frederick County, 28.7% have a bachelor's degree or higher which compares with 32.9% in the nation.



Unemployment rates for Frederick County have paralleled those of Virginia. With COVID-19, unemployment rates have skyrocketed. As of May 2020, Frederick County's unemployment rate was 7.6% compared to 2.6% in January 2020. Virginia's rate was 9.2% in May 2020 compared to 3.0% in January 2020. The United States unemployment rate was 13% in May 2020 compared to 4.0% in January 2020. As has been reported lately, with jobs slowly starting to come back, the unemployment rate will slowly start to work its way down to more acceptable levels both locally and nationally.



### Public School System

Frederick County Public Schools (FCPS), the 22<sup>nd</sup> largest school division in Virginia, is composed of twelve elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program, that provides services to some of its special education population. FCPS also serves 54 prekindergarten students at three 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 2019 (fiscal year 2020), student enrollment was 13,915 representing an increase of 872 students, or 6.7% in ten years. The structure of the school division is designed to support the needs of the 14,158 students projected for the school year 2020-2021. 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 |
| 2013-14                 | -- | -- | 5,968      | 3,108      | 3,969       | 13,045 | (21)   |
| 2014-15                 | -- | -- | 5,939      | 3,063      | 4,090       | 13,092 | 47     |
| 2015-16                 | 74 | -- | 5,884      | 3,029      | 4,179       | 13,166 | 74     |
| 2016-17                 | 78 | -- | 5,934      | 3,109      | 4,203       | 13,324 | 158    |
| 2017-18                 | 69 | 54 | 5,951      | 3,199      | 4,294       | 13,567 | 243    |
| 2018-19                 | 76 | 54 | 5,972      | 3,249      | 4,294       | 13,645 | 78     |
| 2019-20                 | 83 | 54 | 6,086      | 3,354      | 4,338       | 13,915 | 270    |
| Membership Projections  |    |    |            |            |             |        |        |
| 2020-21                 | 85 | 54 | 6,161      | 3,430      | 4,427       | 14,158 | 243    |
| 2021-22                 | 87 | 54 | 6,314      | 3,371      | 4,562       | 14,199 | 230    |
| 2022-23                 | 90 | 54 | 6,418      | 3,356      | 4,659       | 14,516 | 189    |
| 2023-24                 | 92 | 54 | 6,474      | 3,378      | 4,782       | 14,780 | 203    |

PS – special needs preschool      PK – prekindergarten

Based on actual FY 2019 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 0.32% lower than the state average.

| Cost Per Pupil Comparison |               |               |               |               |               |               |               |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                           | FY 2013       | FY 2014       | FY 2015       | FY 2016       | FY 2017       | FY 2018       | FY 2019       |
| Winchester City           | 11,987        | 12,126        | 12,587        | 12,724        | 13,057        | 13,638        | 14,091        |
| Clarke County             | 10,656        | 10,556        | 11,096        | 11,253        | 11,631        | 12,034        | 12,250        |
| Warren County             | 9,020         | 9,649         | 9,900         | 9,741         | 10,182        | 10,625        | 11,176        |
| Loudoun County            | 13,106        | 12,611        | 12,915        | 13,549        | 14,317        | 14,551        | 15,277        |
| Shenandoah County         | 10,502        | 9,561         | 10,137        | 10,377        | 10,737        | 11,108        | 11,619        |
| Fauquier County           | 11,746        | 11,920        | 12,173        | 12,479        | 12,567        | 12,891        | 13,782        |
| <b>Frederick County</b>   | <b>10,472</b> | <b>10,387</b> | <b>11,009</b> | <b>11,401</b> | <b>11,823</b> | <b>12,411</b> | <b>12,889</b> |
| State Average             | 11,257        | 11,242        | 11,523        | 11,745        | 12,171        | 12,548        | 12,931        |
| Regional Average          | 11,070        | 10,973        | 11,402        | 11,646        | 12,045        | 12,465        | 13,012        |

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

## Quality of Life

### Higher Education

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

Shenandoah University offers more than 100 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, Harry F. Byrd, Jr. School of Business, School of Health Professions, College of Arts and Sciences, School of Education and Human Development, 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 99.4% of the national average. According to MRIS, the median sold price of housing was \$277,229 in May 2020. 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 2018) gives the crime rate per 100,000 people for the USA as 368.9. The crime rate for the Winchester-Frederick County area was 135.5 in 2018, down from 203.5 in 2017.

### 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 34,448 active registered library card holders in Frederick County. During the period of July 1, 2019 through June 30, 2020, Frederick County residents had the following usage: traditional book and AV checkouts = 256,374; electronic (ebooks, audiobooks, music, and magazines) checkouts = 46,654 for a total of 303,028 checkouts.

### Medical Care

Winchester Medical Center, a 445-bed, non-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 400,000 residents in Virginia as well as neighboring West Virginia and Maryland. Since its move in 1990 to the current 100-acre site, Winchester Medical Center has added two medical office buildings, a diagnostic center, employee child care center, and a state-of-the-art Wellness & Fitness Center. In 2012, the new North Tower was opened with an expanded Emergency Department and new homes for an expanded adult Intensive Care Unit and the region's only Level III Neonatal Intensive Care Unit. A Magnet-designated hospital, Winchester Medical Center is also an Advanced Primary Stroke Center, Chest Pain Center, and Level 4 Epilepsy Center.

### Parks



Sherando Bike Park

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, ball fields, playgrounds, picnic areas, fishing, and volleyball. In addition, Sherando Park has soccer fields, an eighteen-hole disc golf course, and mountain bike trails. The Northwest portion of Sherando Park is currently being developed with an outdoor fitness area, bike park, restrooms, and a paved parking area all opening for patrons in the last six months.



Stonewall Park

Frederick County will be opening a new softball/baseball complex at Stonewall Park during the summer of 2020. This park will provide five athletic fields of various sizes to be used for a combination of youth and adult athletic programs.

There are two neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district and Frederick Heights in the Redbud district. Renovations to Frederick Heights Park concluded in 2018 and include a paved parking area, half-mile walking trail, refurbished half basketball court, and picnic area. A pickleball court is being installed during the spring of 2020 and will be open for play later in the year. Frederick County also has an undeveloped 25-acre ball field complex adjacent to the Snowden Bridge community; the Parks department will be seeking design documents in FY 2020. In addition, future funding for Phase I of the Abrams Creek trail corridor has been secured via a grant and construction will begin in 2021.

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

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

In 2019 the Parks department partnered with the Blue Ridge Volleyball Association to construct three sand volleyball courts at Clearbrook Park which hosts a variety of youth and adult volleyball programs. In aligning with the departments' wellness initiatives, Frederick County residents may continue to enjoy the weight rooms located at Sherando and Greenwood Mill Community Centers free of charge along with participating in lap swimming at either pool at no cost.



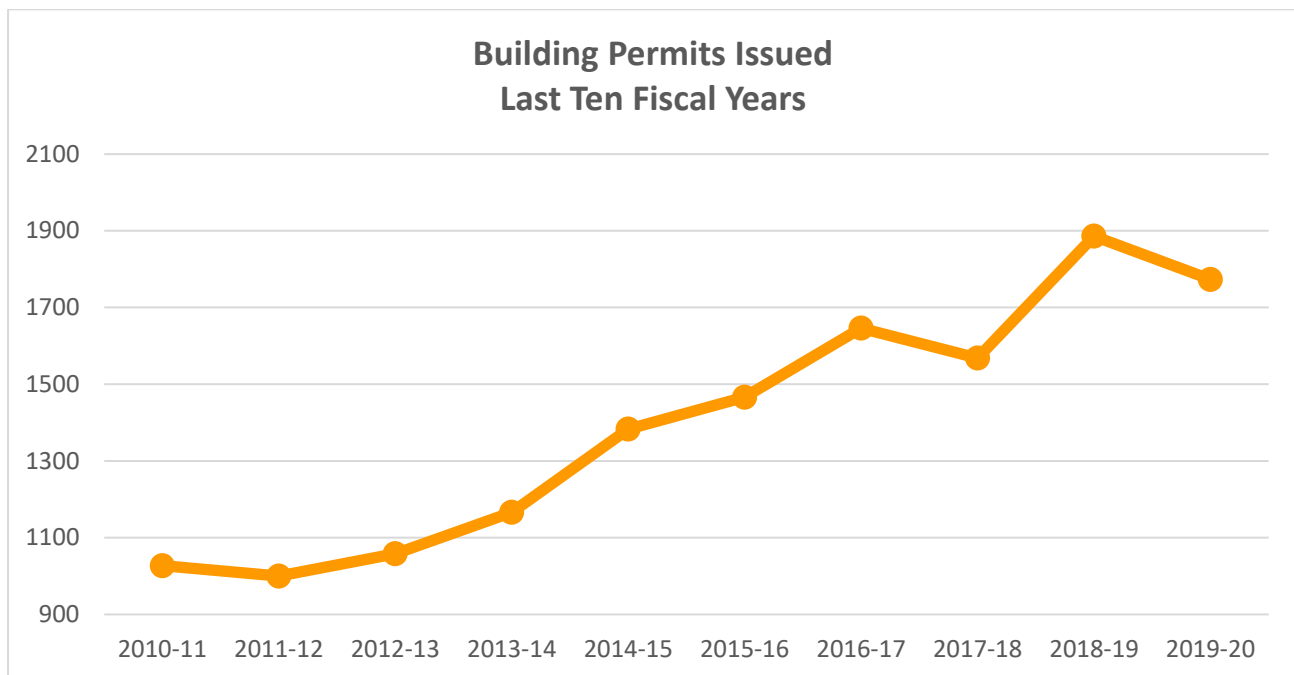
Sherando Park Outdoor Fitness Area

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

| Fiscal Year | # of Permits | Commercial Industrial Construction | # of Permits | Residential Construction | Property Value         |               |
|-------------|--------------|------------------------------------|--------------|--------------------------|------------------------|---------------|
|             |              |                                    |              |                          | Commercial/Residential | Non-Taxable   |
| 2010-11     | 237          | 32,499,993                         | 790          | 51,363,019               | 7,835,125,164          | 714,807,150   |
| 2011-12     | 238          | 128,913,347                        | 762          | 58,500,877               | 7,636,872,397          | 786,027,450   |
| 2012-13     | 214          | 53,220,821                         | 844          | 74,842,367               | 7,696,001,678          | 825,565,280   |
| 2013-14     | 272          | 126,203,474                        | 894          | 86,297,300               | 7,816,092,895          | 863,762,710   |
| 2014-15     | 230          | 99,660,910                         | 1,153        | 135,043,027              | 8,149,289,029          | 872,850,680   |
| 2015-16     | 246          | 74,856,234                         | 1,220        | 149,274,072              | 8,534,068,052          | 891,411,050   |
| 2016-17     | 224          | 177,202,465                        | 1,422        | 279,570,276              | 9,113,604,193          | 943,594,650   |
| 2017-18     | 136          | 80,733,916                         | 1,432        | 195,754,178              | 9,712,087,084          | 988,802,200   |
| 2018-19     | 196          | 73,330,630                         | 1,690        | 161,981,381              | 10,245,922,812         | 1,079,293,250 |
| 2019-20     | 201          | 137,829,932                        | 1,572        | 168,762,358              | 11,045,742,031         | 1,177,331,100 |

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

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



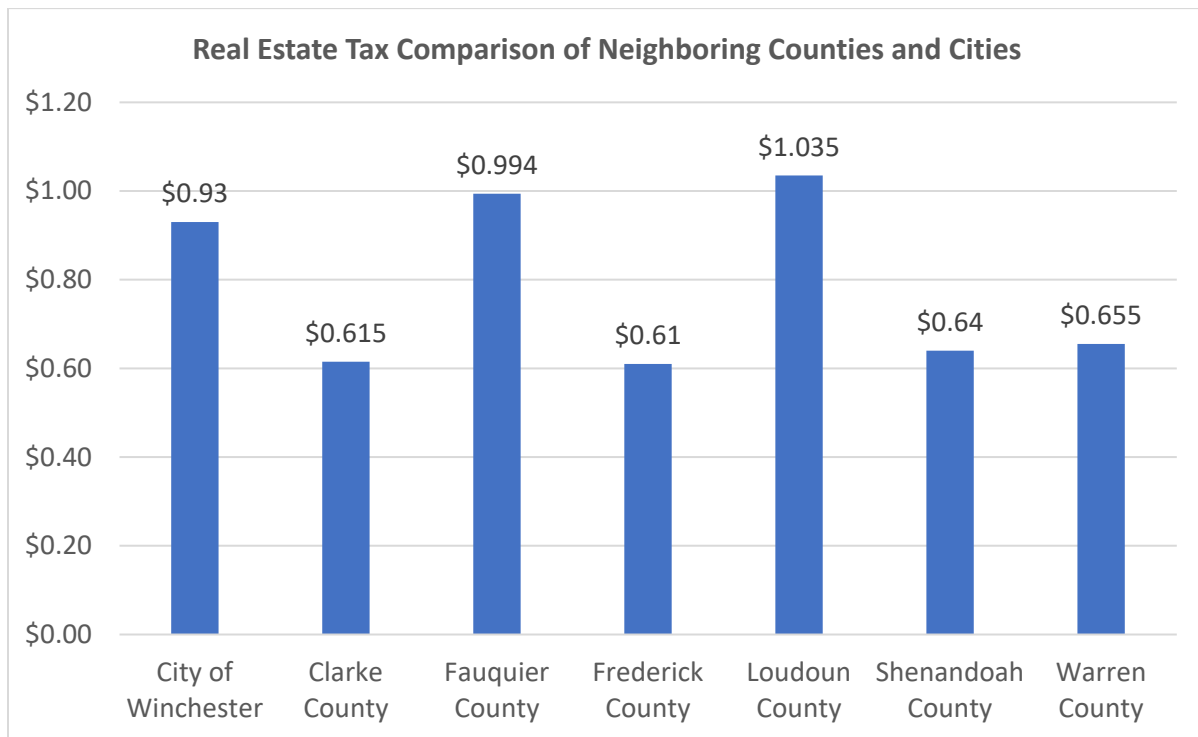
**ASSESSED VALUATION OF ALL TAXABLE PROPERTY – FREDERICK COUNTY, VA  
LAST TEN FISCAL YEARS**

| Fiscal Year | Real Estate    | Personal Property | Machinery & Tools | Mobile Homes | Public Utility |                   | Total          |
|-------------|----------------|-------------------|-------------------|--------------|----------------|-------------------|----------------|
|             |                |                   |                   |              | Real Estate    | Personal Property |                |
| 2010-11     | 7,835,125,164  | 923,821,006       | 252,377,445       | 40,863,172   | 257,775,602    | 966,251           | 9,310,958,640  |
| 2011-12     | 7,636,872,397  | 941,431,693       | 249,754,319       | 41,442,635   | 367,573,433    | 2,062,067         | 9,239,136,544  |
| 2012-13     | 7,696,001,678  | 972,643,615       | 255,121,648       | 41,657,061   | 378,304,245    | 2,172,968         | 9,345,901,215  |
| 2013-14     | 7,816,092,895  | 1,006,173,853     | 282,244,524       | 41,946,199   | 342,658,871    | 2,194,437         | 9,491,310,779  |
| 2014-15     | 8,149,289,029  | 1,066,745,109     | 315,089,475       | 41,613,492   | 367,409,534    | 2,751,089         | 9,942,897,728  |
| 2015-16     | 8,531,313,390  | 1,119,825,165     | 336,670,936       | 41,363,812   | 438,123,088    | 2,567,006         | 10,469,863,397 |
| 2016-17     | 9,113,604,193  | 1,069,481,659     | 372,087,261       | 41,640,270   | 411,242,029    | 2,239,737         | 11,010,295,149 |
| 2017-18     | 9,712,087,084  | 1,267,398,404     | 394,297,574       | 42,252,296   | 446,856,822    | 1,972,840         | 11,864,865,020 |
| 2018-19     | 10,245,922,812 | 1,303,950,734     | 399,905,501       | 40,648,192   | 425,870,977    | 1,678,857         | 12,417,977,073 |
| 2019-20     | 11,045,742,031 | 1,388,113,329     | 427,162,771       | 41,571,613   | 444,856,732    | 1,582,726         | 13,349,029,202 |

Source: Frederick County Commissioner of the Revenue Office

| <b>PROPERTY TAX RATES – FREDERICK COUNTY, VA<br/>LAST TEN CALENDAR YEARS</b> |             |                   |                   |              |                |                   |
|------------------------------------------------------------------------------|-------------|-------------------|-------------------|--------------|----------------|-------------------|
| Calendar Year                                                                | Real Estate | Personal Property | Machinery & Tools | Mobile Homes | Public Utility |                   |
|                                                                              |             |                   |                   |              | Real Estate    | Personal Property |
| 2011                                                                         | 0.545       | 4.86              | 2.00              | 0.545        | 0.545          | 0.545             |
| 2012                                                                         | 0.585       | 4.86              | 2.00              | 0.585        | 0.585          | 0.585             |
| 2013                                                                         | 0.585       | 4.86              | 2.00              | 0.585        | 0.585          | 0.585             |
| 2014                                                                         | 0.585       | 4.86              | 2.00              | 0.585        | 0.585          | 0.585             |
| 2015                                                                         | 0.56        | 4.86              | 2.00              | 0.56         | 0.56           | 0.56              |
| 2016                                                                         | 0.60        | 4.86              | 2.00              | 0.60         | 0.60           | 0.60              |
| 2017                                                                         | 0.60        | 4.86              | 2.00              | 0.60         | 0.60           | 0.60              |
| 2018                                                                         | 0.61        | 4.86              | 2.00              | 0.61         | 0.61           | 0.61              |
| 2019                                                                         | 0.61        | 4.86              | 2.00              | 0.61         | 0.61           | 0.61              |
| 2020                                                                         | 0.61        | 4.86              | 2.00              | 0.61         | 0.61           | 0.61              |

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



**Schools: \$0.46**



**Public Safety: \$0.21**



**Debt:**  
County \$0.01  
Schools \$0.08



**Health and Welfare: \$0.06**

**Judicial Administration: \$0.02**

**Community Development: \$0.01**

**Non-Departmental: \$0.01**

**General Government Administration: \$0.07**

**Parks, Recreation, and Cultural: \$0.04**

**Public Works: \$0.03**

Where Does Your Tax Dollar Go?

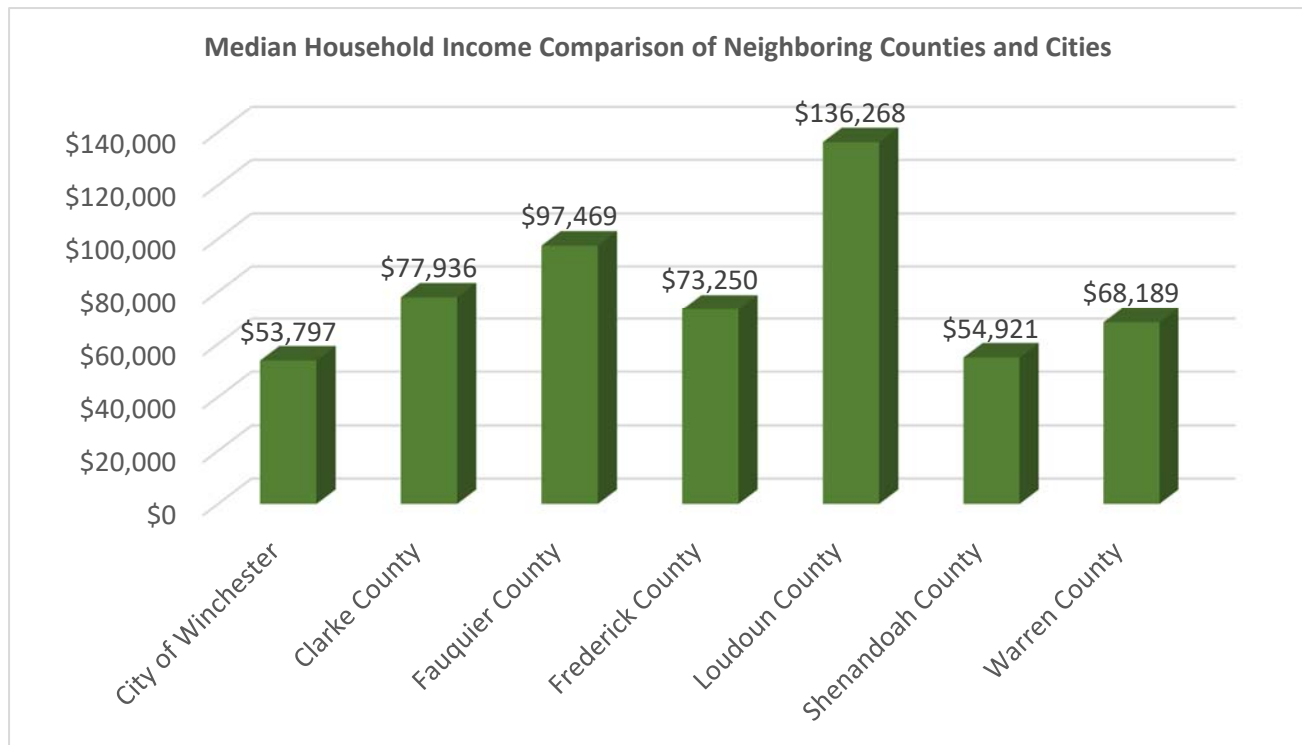
**Statement of Net Position – Frederick County, VA**  
**At June 30, 2019**

|                                                       | Component Units |               |               |               |             |
|-------------------------------------------------------|-----------------|---------------|---------------|---------------|-------------|
|                                                       | Governmental    | Business-type |               | School        | Economic    |
|                                                       | Activities      | Activities    | Total         | Board         | Development |
|                                                       |                 |               |               |               | Authority   |
| <b>Assets:</b>                                        |                 |               |               |               |             |
| Cash and cash equivalents                             | \$87,931,211    | \$25,053,455  | \$112,984,666 | \$58,852,244  | \$2,524,694 |
| Restricted cash                                       | --              | 13,590,046    | 13,590,046    | --            | --          |
| Receivables, net                                      | 66,355,997      | 778,473       | 67,134,470    | 120,304       | 2,734       |
| Note receivable                                       | 2,789,590       | --            | 2,789,590     | --            | --          |
| Due from other governments                            | 10,360,326      | --            | 10,360,326    | 4,197,916     | --          |
| Intergovernmental loan                                | 657,083         | --            | 657,083       | --            | --          |
| Prepaid expenses                                      | 1,945           | --            | 1,945         | --            | --          |
| Inventory                                             | --              | --            | --            | 693,428       | --          |
| Net Pension asset                                     | --              | --            | --            | 1,319,735     | --          |
| Capital assets:                                       |                 |               |               |               |             |
| Land and construction in progress                     | 12,838,685      | 6,268,581     | 19,107,266    | 20,654,729    | --          |
| Other capital assets, net of accumulated depreciation | 109,256,141     | 12,532,010    | 121,788,151   | 132,138,999   | --          |
| Capital assets, net                                   | 122,094,826     | 18,800,591    | 140,895,417   | 152,793,728   | --          |
| Total assets                                          | 290,190,978     | 58,222,565    | 348,413,543   | 217,977,355   | 2,527,428   |
| <b>Deferred Outflows of Resources:</b>                |                 |               |               |               |             |
| Deferred charge on refunding                          | 634,871         | --            | 634,871       | --            | --          |
| OPEB deferrals                                        | 346,563         | 13,316        | 359,879       | 2,127,615     | --          |
| Pension deferrals                                     | 5,078,048       | 196,335       | 5,274,383     | 20,072,923    | --          |
| Total deferred outflow of resources                   | 6,059,482       | 209,651       | 6,269,133     | 22,200,538    | --          |
| <b>Liabilities:</b>                                   |                 |               |               |               |             |
| Accounts payable and accrued expenses                 | 4,517,659       | 794,702       | 5,312,361     | 23,852,229    | 19,989      |
| Accrued interest payable                              | 2,699,537       | --            | 2,699,537     | --            | --          |
| Claims payable                                        | 1,110,300       | --            | 1,110,300     | 1,946,474     | --          |
| Unearned revenue                                      | --              | 6,013         | 6,013         | --            | --          |
| Amounts held for others                               | 906,301         | --            | 906,301       | --            | --          |
| Long-term liabilities:                                |                 |               |               |               |             |
| Due within one year                                   | 17,193,550      | 123,164       | 17,316,714    | 1,688,110     | 672,822     |
| Due in more than one year                             | 202,989,188     | 16,098,688    | 219,087,876   | 158,147,657   | 509,781     |
| Total liabilities                                     | 229,416,535     | 17,022,567    | 246,439,102   | 185,634,470   | 1,202,592   |
| <b>Deferred Inflows of Resources:</b>                 |                 |               |               |               |             |
| Deferred revenue – taxes                              | 56,607,178      | --            | 56,607,178    | --            | --          |
| Items related to measurement of net OPEB liability    | 4,428,855       | 223,238       | 4,652,093     | 1,493,702     | --          |
| Items related to measurement of net pension liability | 1,710,538       | 108,258       | 1,818,796     | 15,845,493    | --          |
| Total deferred inflows of resources                   | 62,746,571      | 331,496       | 63,078,067    | 17,339,195    | --          |
| <b>Net Position:</b>                                  |                 |               |               |               |             |
| Net investment in capital assets                      | (5,511,757)     | 18,800,591    | 13,288,834    | 152,793,728   | --          |
| Unrestricted                                          | 9,599,111       | 22,277,562    | 31,876,673    | (115,589,500) | 1,324,836   |
| Total net position                                    | \$4,087,354     | \$41,078,153  | \$45,165,507  | \$37,204,228  | \$1,324,836 |

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

| Calendar Year | Population (1) | Per Capital Income (1) (2) | School Enrollment (3) | Unemployment Rate (4) |
|---------------|----------------|----------------------------|-----------------------|-----------------------|
| 2010          | 78,305         | 33,528                     | 13,043                | 7.1%                  |
| 2011          | 79,156         | 37,954                     | 13,029                | 6.1%                  |
| 2012          | 80,118         | 39,710                     | 13,066                | 5.3%                  |
| 2013          | 81,207         | 40,393                     | 13,045                | 5.0%                  |
| 2014          | 82,059         | 42,701                     | 13,092                | 4.5%                  |
| 2015          | 82,623         | 44,871                     | 13,092                | 4.0%                  |
| 2016          | 83,998         | 46,356                     | 13,246                | 3.5%                  |
| 2017          | 85,820         | 47,440                     | 13,525                | 3.2%                  |
| 2018          | 87,776         | 50,802                     | 13,645                | 2.6%                  |
| 2019          | 88,830         | N/A                        | 13,875                | 2.1%                  |

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



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

|                                                                                 | Percent                    |          |       | Value                      |           |             |
|---------------------------------------------------------------------------------|----------------------------|----------|-------|----------------------------|-----------|-------------|
|                                                                                 | Frederick County, Virginia | Virginia | USA   | Frederick County, Virginia | Virginia  | USA         |
| <b>Demographics</b>                                                             |                            |          |       |                            |           |             |
| Population (ACS)                                                                | —                          | —        | —     | 85,153                     | 8,413,774 | 322,903,030 |
| Male                                                                            | 49.8%                      | 49.2%    | 49.2% | 42,405                     | 4,138,574 | 158,984,190 |
| Female                                                                          | 50.2%                      | 50.8%    | 50.8% | 42,748                     | 4,275,200 | 163,918,840 |
| Median Age <sup>2</sup>                                                         | —                          | —        | —     | 40.6                       | 38.1      | 37.9        |
| Under 18 Years                                                                  | 23.2%                      | 22.2%    | 22.8% | 19,784                     | 1,867,427 | 73,553,240  |
| 18 to 24 Years                                                                  | 8.0%                       | 9.7%     | 9.6%  | 6,820                      | 815,995   | 30,903,719  |
| 25 to 34 Years                                                                  | 11.8%                      | 13.9%    | 13.8% | 10,025                     | 1,170,461 | 44,567,976  |
| 35 to 44 Years                                                                  | 12.7%                      | 13.0%    | 12.6% | 10,810                     | 1,096,278 | 40,763,210  |
| 45 to 54 Years                                                                  | 14.7%                      | 13.8%    | 13.2% | 12,534                     | 1,157,090 | 42,589,573  |
| 55 to 64 Years                                                                  | 13.4%                      | 12.8%    | 12.8% | 11,376                     | 1,076,277 | 41,286,731  |
| 65 to 74 Years                                                                  | 9.4%                       | 8.7%     | 8.8%  | 8,039                      | 732,740   | 28,535,419  |
| 75 Years, and Over                                                              | 6.8%                       | 5.9%     | 6.4%  | 5,765                      | 497,506   | 20,703,162  |
| Race: White                                                                     | 91.0%                      | 68.0%    | 72.7% | 77,488                     | 5,722,660 | 234,904,818 |
| Race: Black or African American                                                 | 4.1%                       | 19.2%    | 12.7% | 3,464                      | 1,613,285 | 40,916,113  |
| Race: American Indian and Alaska Native                                         | 0.3%                       | 0.3%     | 0.8%  | 223                        | 22,972    | 2,699,073   |
| Race: Asian                                                                     | 1.3%                       | 6.3%     | 5.4%  | 1,146                      | 531,503   | 17,574,550  |
| Race: Native Hawaiian and Other Pacific Islander                                | 0.1%                       | 0.1%     | 0.2%  | 69                         | 5,677     | 582,718     |
| Race: Some Other Race                                                           | 0.8%                       | 2.5%     | 4.9%  | 640                        | 208,464   | 15,789,961  |
| Race: Two or More Races                                                         | 2.5%                       | 3.7%     | 3.2%  | 2,123                      | 309,213   | 10,435,797  |
| Hispanic or Latino (of any race)                                                | 8.2%                       | 9.2%     | 17.8% | 7,003                      | 771,177   | 57,517,935  |
| <b>Population Growth</b>                                                        |                            |          |       |                            |           |             |
| Population (Pop Estimates) <sup>4</sup>                                         | —                          | —        | —     | 89,313                     | 8,535,519 | 328,239,523 |
| Population Annual Average Growth <sup>4</sup>                                   | 1.4%                       | 0.7%     | 0.7%  | 1,184                      | 60,958    | 2,146,799   |
| <b>Economic</b>                                                                 |                            |          |       |                            |           |             |
| Labor Force Participation Rate and Size (civilian population 16 years and over) | 65.7%                      | 65.3%    | 63.2% | 44,522                     | 4,336,393 | 162,248,196 |
| Prime-Age Labor Force Participation Rate and Size (civilian population 25-54)   | 85.0%                      | 83.3%    | 81.8% | 28,266                     | 2,791,220 | 104,136,254 |
| Armed Forces Labor Force                                                        | 0.2%                       | 1.7%     | 0.4%  | 119                        | 114,513   | 1,028,133   |
| Veterans, Age 18-64                                                             | 6.7%                       | 8.2%     | 4.7%  | 3,444                      | 427,547   | 9,398,789   |
| Veterans Labor Force Participation Rate and Size, Age 18-64                     | 83.0%                      | 82.9%    | 76.3% | 2,858                      | 354,496   | 7,168,168   |
| Median Household Income <sup>2</sup>                                            | —                          | —        | —     | \$73,250                   | \$71,564  | \$60,293    |
| Per Capita Income                                                               | —                          | —        | —     | \$33,961                   | \$37,763  | \$32,621    |
| Mean Commute Time (minutes)                                                     | —                          | —        | —     | 31.4                       | 28.4      | 26.6        |
| Commute via Public Transportation                                               | 0.3%                       | 4.4%     | 5.0%  | 125                        | 184,405   | 7,602,145   |
| <b>Educational Attainment, Age 25-64</b>                                        |                            |          |       |                            |           |             |
| No High School Diploma                                                          | 9.8%                       | 9.0%     | 11.2% | 4,364                      | 405,359   | 18,885,967  |
| High School Graduate                                                            | 32.0%                      | 23.0%    | 25.8% | 14,337                     | 1,034,503 | 43,699,272  |
| Some College, No Degree                                                         | 19.8%                      | 19.7%    | 21.0% | 8,867                      | 887,389   | 35,525,113  |
| Associate's Degree                                                              | 9.7%                       | 8.2%     | 9.1%  | 4,341                      | 367,830   | 15,389,737  |
| Bachelor's Degree                                                               | 17.4%                      | 23.3%    | 20.8% | 7,781                      | 1,047,916 | 35,261,652  |
| Postgraduate Degree                                                             | 11.3%                      | 16.8%    | 12.1% | 5,055                      | 757,109   | 20,445,749  |

| <b>Housing</b>                                                         |       |       |       |           |           |             |
|------------------------------------------------------------------------|-------|-------|-------|-----------|-----------|-------------|
| Total Housing Units                                                    | —     | —     | —     | 33,594    | 3,491,091 | 136,384,292 |
| Median House Value (of owner-occupied units) <sup>2</sup>              | —     | —     | —     | \$245,100 | \$264,900 | \$204,900   |
| Homeowner Vacancy                                                      | 1.0%  | 1.6%  | 1.7%  | 252       | 33,483    | 1,304,850   |
| Rental Vacancy                                                         | 4.3%  | 5.6%  | 6.0%  | 311       | 63,404    | 2,822,053   |
| Renter-Occupied Housing Units (% of Occupied Units)                    | 22.3% | 33.8% | 36.2% | 6,908     | 1,057,536 | 43,285,318  |
| Occupied Housing Units with No Vehicle Available (% of Occupied Units) | 3.4%  | 6.2%  | 8.7%  | 1,066     | 194,930   | 10,424,934  |
| <b>Social</b>                                                          |       |       |       |           |           |             |
| Poverty Level (of all people)                                          | 6.2%  | 10.9% | 14.1% | 5,225     | 893,580   | 44,257,979  |
| Households Receiving Food Stamps/SNAP                                  | 4.5%  | 8.7%  | 12.2% | 1,387     | 271,719   | 14,635,287  |
| Enrolled in Grade 12 (% of total population)                           | 1.4%  | 1.3%  | 1.4%  | 1,172     | 112,294   | 4,442,295   |
| Disconnected Youth <sup>3</sup>                                        | 1.3%  | 1.6%  | 2.6%  | 55        | 7,060     | 438,452     |
| Children in Single Parent Families (% of all children)                 | 27.3% | 31.0% | 34.3% | 5,155     | 550,092   | 23,973,249  |
| With a Disability, Age 18-64                                           | 9.4%  | 9.4%  | 10.3% | 4,768     | 483,606   | 20,240,504  |
| With a Disability, Age 18-64, Labor Force Participation Rate and Size  | 51.9% | 44.2% | 41.6% | 2,473     | 213,635   | 8,421,018   |
| Foreign Born                                                           | 6.2%  | 12.3% | 13.5% | 5,266     | 1,038,160 | 43,539,499  |
| Speak English Less Than Very Well (population 5 yrs and over)          | 3.2%  | 5.9%  | 8.5%  | 2,576     | 464,606   | 25,647,781  |
| Uninsured                                                              | 9.9%  | 9.2%  | 9.4%  | 8,291     | 755,739   | 29,752,767  |

[Source: JobsEQ®](#)

1. American Community Survey 2014-2018, unless noted otherwise

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

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

4. Census 2019, annual average growth rate since 2009

**PRINCIPAL REAL PROPERTY TAXPAYERS – FREDERICK COUNTY, VA  
AT JUNE 30, 2020**

| <b>Taxpayer</b>                                                                   | <b>Type of Business</b> | <b>Assessed<br/>Valuation (1)</b> | <b>Percentage<br/>of Total<br/>Assessed<br/>Valuation</b> |
|-----------------------------------------------------------------------------------|-------------------------|-----------------------------------|-----------------------------------------------------------|
| Trans Allegheny Interstate                                                        | Utility                 | 153,130,604                       | 1.41%                                                     |
| The Village at Orchard Ridge                                                      | Senior Living           | 75,306,400                        | 0.69%                                                     |
| Navy Federal                                                                      | Call Center             | 59,381,300                        | 0.55%                                                     |
| GPT BTS (Amazon)                                                                  | Distribution            | 56,838,200                        | 0.52%                                                     |
| H P Hood                                                                          | Dairy Plant             | 55,165,500                        | 0.51%                                                     |
| Shenandoah Valley Electric                                                        | Utility                 | 53,831,322                        | 0.49%                                                     |
| Fort Collier Group                                                                | Industrial Park         | 45,530,300                        | 0.42%                                                     |
| Potomac Edison                                                                    | Utility                 | 42,212,343                        | 0.39%                                                     |
| Rappahannock Electric Coop                                                        | Utility                 | 37,922,290                        | 0.35%                                                     |
| Cooperwood FEMA LLC                                                               | Federal Government      | 32,348,900                        | 0.30%                                                     |
| <b>Total</b>                                                                      |                         | <b>611,667,159</b>                | <b>5.63%</b>                                              |
| Total assessed valuation for all real property – 2019 calendar<br>year assessment |                         | 10,878,221,586                    | 100.00%                                                   |

(1) Percentage of total assessed valuation is based on 2019 tax year assessed value for real property taxes

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

| <b>Name</b>                          | <b>Type of Business</b>        | <b>Employee<br/>Range</b> |
|--------------------------------------|--------------------------------|---------------------------|
| Valley Health System                 | Hospitals                      | 1,000+                    |
| Frederick County Public Schools      | Local Public Education         | 1,000+                    |
| Navy Federal Credit Union            | Credit Union – Contact Center  | 1,000+                    |
| FEMA                                 | Federal Government             | 1,000+                    |
| Amazon                               | Logistics & E-commerce Center  | 1,000+                    |
| Wal-Mart                             | Retail                         | 500-999                   |
| County of Frederick                  | Local Government               | 500-999                   |
| Shenandoah University                | Higher Education               | 500-999                   |
| Rubbermaid Commercial Products       | Plastics Manufacturing         | 500-999                   |
| Winchester City Public Schools       | Local Public Education         | 500-999                   |
| Trex Company, Inc.                   | Plastics Manufacturing         | 500-999                   |
| Home Depot                           | Logistics                      | 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                   |
| Lord Fairfax Community College       | Higher Education               | 500-999                   |
| American Woodmark Corporation        | HQ/Cabinet Manufacturing       | 500-999                   |
| Metromont Corporation                | Precast Concrete Manufacturing | 500-999                   |
| Axiom Staffing Group                 | Staffing Agency                | 500-999                   |

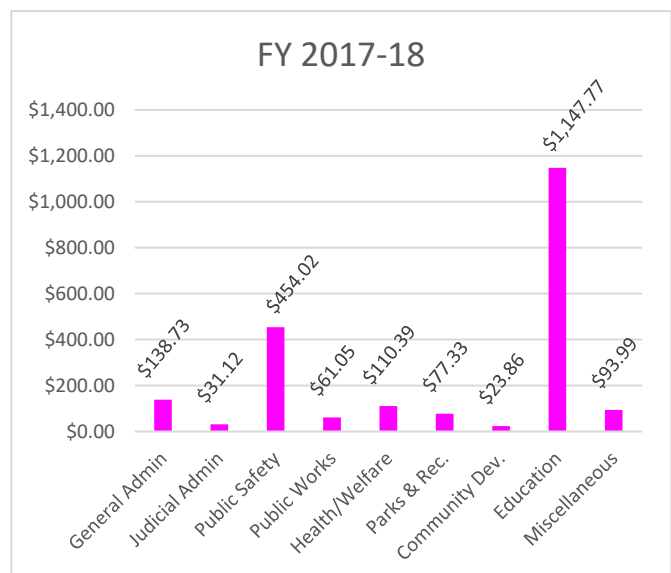
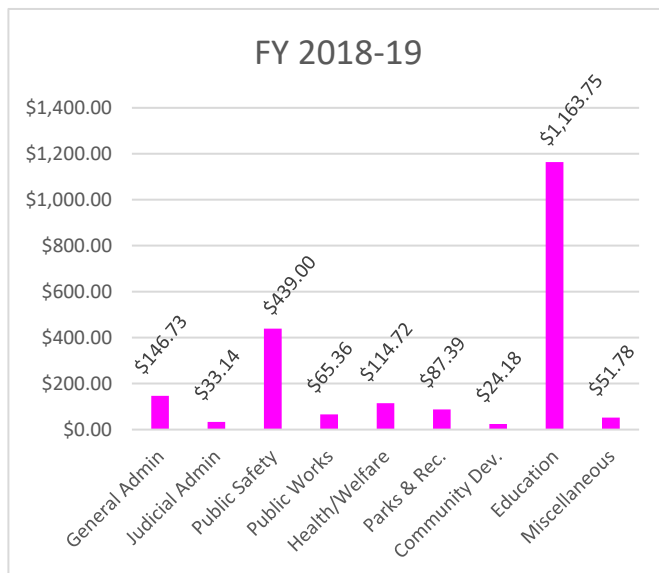
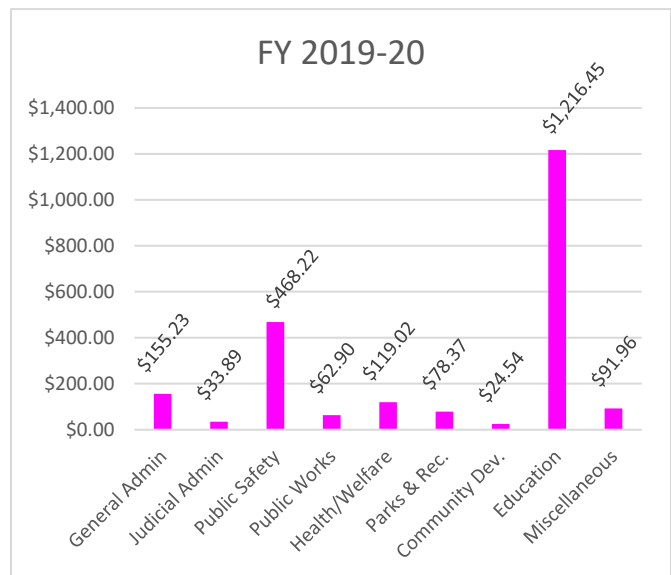
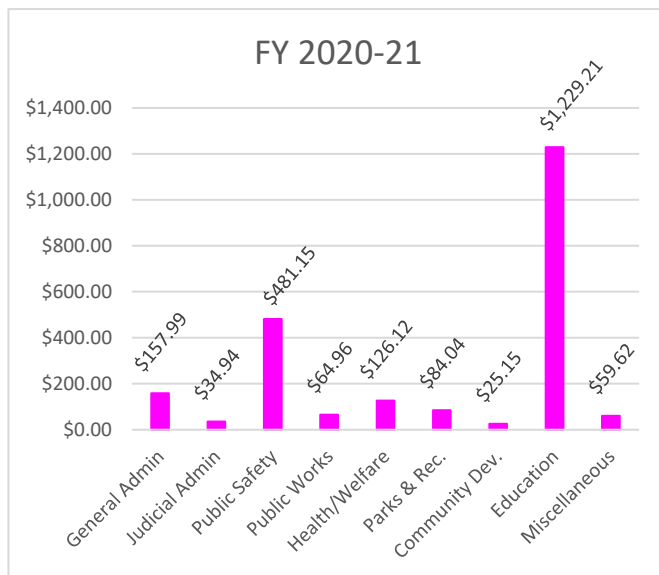
**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA  
AT JUNE 30, 2020**

|                          |                                                   |         |
|--------------------------|---------------------------------------------------|---------|
| Form of Government:      | County Administrator                              |         |
| Area:                    | 427 square miles                                  |         |
| Fire Protection:         | Number of volunteer fire stations                 | 11      |
|                          | Number of volunteer firefighters                  | 274     |
|                          | Number of paid firefighters                       | 130     |
| Police Protection:       | Number of stations                                | 1       |
|                          | Number of law enforcement personnel               | 145     |
| Education:               | Elementary Schools                                | 12      |
|                          | Middle Schools                                    | 4       |
|                          | High Schools                                      | 3       |
|                          | Technical/Vocational/Alternate Center             | 1       |
|                          | Regional Special Education Facility               | 1       |
|                          | Number of students                                | 13,937  |
|                          | Number of instructional personnel                 | 1,604   |
| Parks and Recreation:    | Number of district parks                          | 2       |
|                          | Total district park acreage                       | 390     |
|                          | Number of neighborhood parks                      | 3       |
|                          | Total neighborhood acreage                        | 19.2    |
|                          | Number of park visitors (estimated)               | 378,116 |
|                          | Number of shelter visitors                        | 66,193  |
|                          | Number of pool visitors (daily admission only)    | 26,675  |
|                          | Number of shelters                                | 16      |
|                          | Number of lakes                                   | 2       |
|                          | Number of playgrounds                             | 9       |
|                          | Number of disc golf courses (18 holes)            | 1       |
|                          | Number of swimming pools                          | 2       |
|                          | Number of community centers                       | 5       |
|                          | Number of baseball fields maintained (Parks only) | 5       |
|                          | Number of softball fields maintained (Parks only) | 6       |
|                          | Number of soccer fields maintained (Parks only)   | 6       |
|                          | Number of county government sites maintained      | 4       |
|                          | Number of school sites maintained                 | 25      |
|                          | Total FCPS acreage maintained                     | 241.8   |
|                          | Number of basicREC sites                          | 11      |
|                          | Number of recreation program participants         | 78,000  |
| Building Permits Issued: | Residential and Commercial                        | 1,773   |

## FREDERICK COUNTY PER CAPITA COSTS

|                                   | General Fund<br>FY 2020-21 | Per Capita<br>\$  | % of<br>Total  |
|-----------------------------------|----------------------------|-------------------|----------------|
| General Administration            | \$14,034,050               | \$157.99          | 6.98%          |
| Judicial Administration           | 3,103,341                  | 34.94             | 1.54%          |
| Public Safety                     | 42,740,505                 | 481.15            | 21.27%         |
| Public Works                      | 5,770,828                  | 64.96             | 2.87%          |
| Health/Welfare                    | 11,203,633                 | 126.12            | 5.57%          |
| Parks & Rec./Cultural             | 7,465,479                  | 84.04             | 3.71%          |
| Community Development             | 2,233,725                  | 25.15             | 1.11%          |
| Education (includes Debt Service) | 109,190,673                | 1,229.21          | 54.32%         |
| Miscellaneous                     | 5,295,897                  | 59.62             | 2.63%          |
|                                   | <b>\$201,038,131</b>       | <b>\$2,263.18</b> | <b>100.00%</b> |

Dollar amounts are based on an estimated population of 88,830.

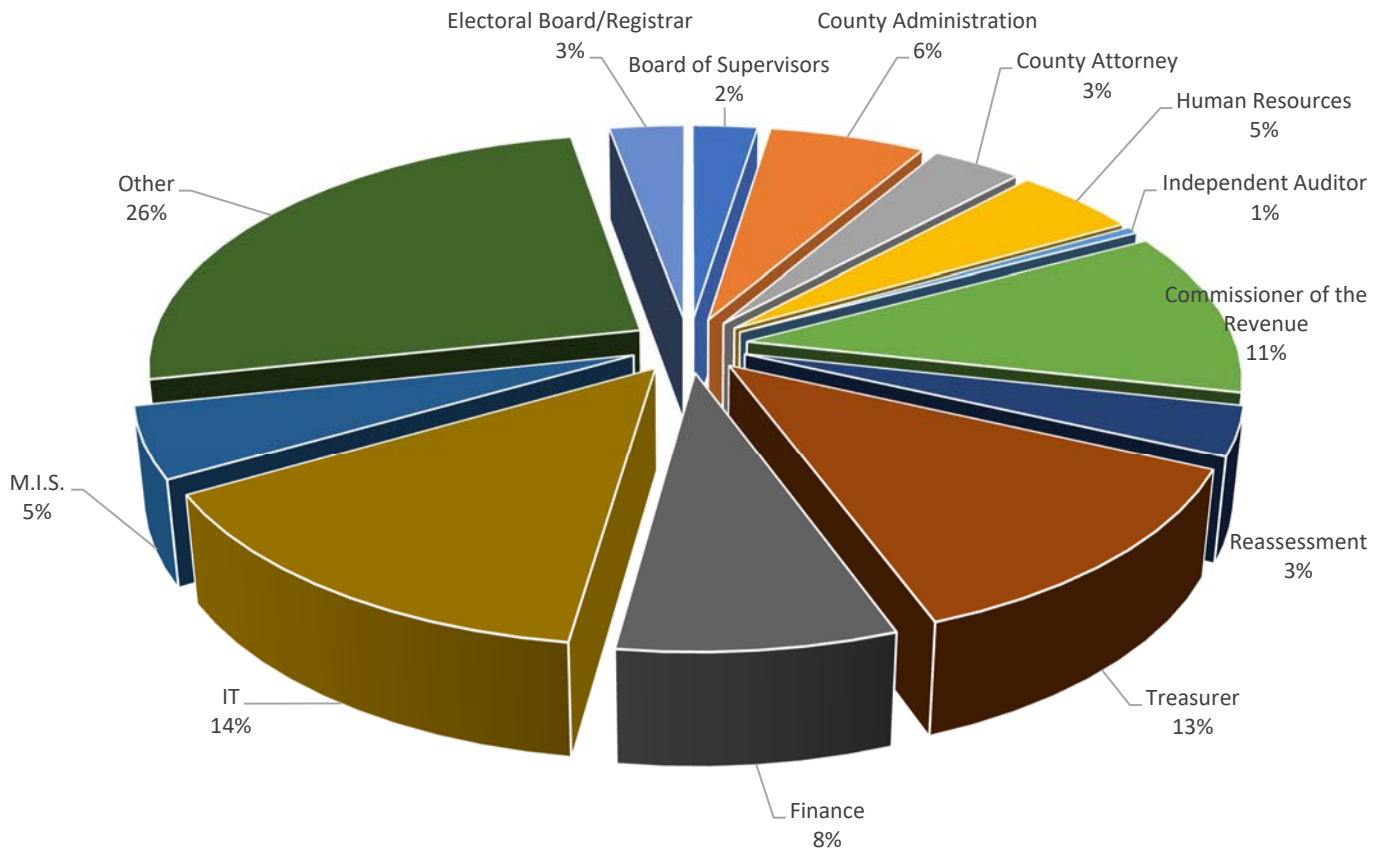


# Administration



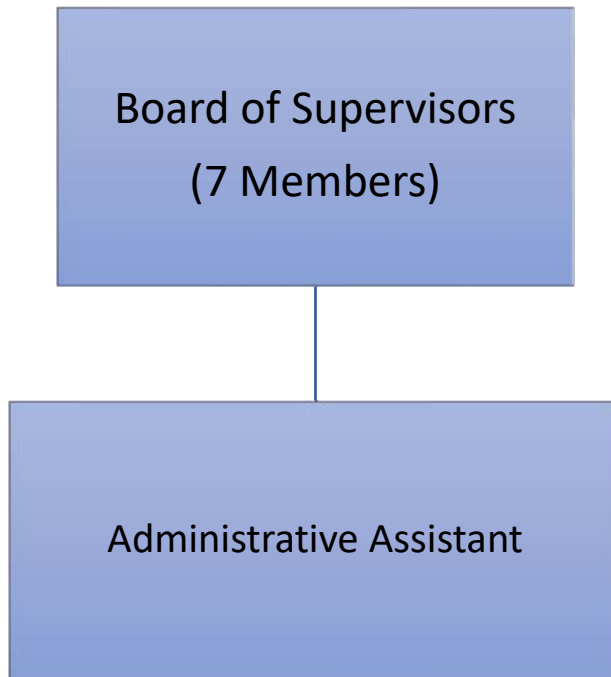
Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration



|                             | 2019<br>Actual      | 2020<br>Budget      | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|-----------------------------|---------------------|---------------------|---------------------------|-----------------------------------------|--------------|
|                             |                     |                     |                           | Amount                                  | %            |
| Board of Supervisors        | \$249,783           | \$339,648           | <b>\$344,339</b>          | \$4,691                                 | 1.38%        |
| County Administrator        | 792,048             | 945,540             | <b>832,998</b>            | -112,542                                | -11.90%      |
| County Attorney             | 415,968             | 442,839             | <b>483,735</b>            | 40,896                                  | 9.24%        |
| Human Resources             | 578,049             | 661,668             | <b>672,934</b>            | 11,266                                  | 1.70%        |
| Independent Auditor         | 63,500              | 66,000              | <b>66,000</b>             | 0                                       | 0.00%        |
| Commissioner of the Revenue | 1,520,416           | 1,544,053           | <b>1,575,733</b>          | 31,680                                  | 2.05%        |
| Reassessment                | 413,804             | 484,190             | <b>473,788</b>            | -10,402                                 | -2.15%       |
| Treasurer                   | 1,552,206           | 1,640,958           | <b>1,749,271</b>          | 108,313                                 | 6.60%        |
| Finance                     | 898,815             | 977,391             | <b>1,088,808</b>          | 111,417                                 | 11.40%       |
| Information Technologies    | 2,080,875           | 2,031,144           | <b>2,014,745</b>          | -16,399                                 | -0.81%       |
| M. I. S.                    | 617,724             | 642,969             | <b>689,562</b>            | 46,593                                  | 7.25%        |
| Other                       | 3,270,147           | 3,486,890           | <b>3,566,497</b>          | 79,607                                  | 2.28%        |
| Electoral Board/Registrar   | 293,516             | 362,163             | <b>398,875</b>            | 36,712                                  | 10.14%       |
| <b>TOTAL EXPENDITURES</b>   | <b>\$12,746,851</b> | <b>\$13,625,453</b> | <b>\$13,957,285</b>       | <b>\$331,832</b>                        | <b>2.43%</b> |

## Board of Supervisors



# Board of Supervisors

## Mission

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 operates under the Traditional Form of Virginia local government. It is comprised of an elected board of supervisors, county administrator, and five elected Constitutional Officers: Clerk of the Circuit Court, Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, and Sheriff.

## What We Do

### Governmental Authority

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

In August 2019, the County finalized the purchase of Sunnyside Plaza. The property, which was purchased for \$2.1 million and has an assessed value of \$6,215,792, consists of 70,614 square feet of space and ten acres of land. Space at 107 N. Kent Street has been an issue for some time. The purchase of this property will allow the County to begin addressing overcrowding in the existing 107 N. Kent Street complex.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$176,106        | \$207,388                    | \$182,688                     | \$211,080                   | \$3,692                | 1.78%          |
| Operating                  | 73,677           | 132,260                      | 140,496                       | 133,259                     | 997                    | 0.75%          |
| Capital/Leases             | 0                | 0                            | 2,104,371                     | 0                           | 0                      | 0.00%          |
| <b>Total</b>               | <b>249,783</b>   | <b>339,648</b>               | <b>2,427,555</b>              | <b>344,339</b>              | <b>4,691</b>           | <b>1.38%</b>   |
| Fees                       | 7,650            | 7,980                        | 1,500                         | 0                           | -7,980                 | -100.00%       |
| State/Federal              | 235,664          | 238,424                      | 317,898                       | 265,502                     | 27,078                 | 11.35%         |
| <b>Local Tax Funding</b>   | <b>\$6,469</b>   | <b>\$93,244</b>              | <b>\$2,108,157</b>            | <b>\$78,837</b>             | <b>-\$14,407</b>       | <b>-15.45%</b> |
| <b>Full-Time Positions</b> | <b>1</b>         | <b>1</b>                     | <b>1</b>                      | <b>1</b>                    | <b>0</b>               | <b>0.00%</b>   |

## 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 with regard to local issues and legislative actions that affect both bodies.
- Maintain a business-friendly environment to make Frederick County a premier business location.

## Service Levels

|                                                                 | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-----------------------------------------------------------------|------------------|------------------|----------------|
| Resolutions Considered (includes Proclamations)                 | 65               | 90               | 70             |
| Ordinances Considered                                           | 10               | 10               | 10             |
| Board Meetings Held (including joint meetings and worksessions) | 34               | 35               | 35             |

## FY21 Total Budget

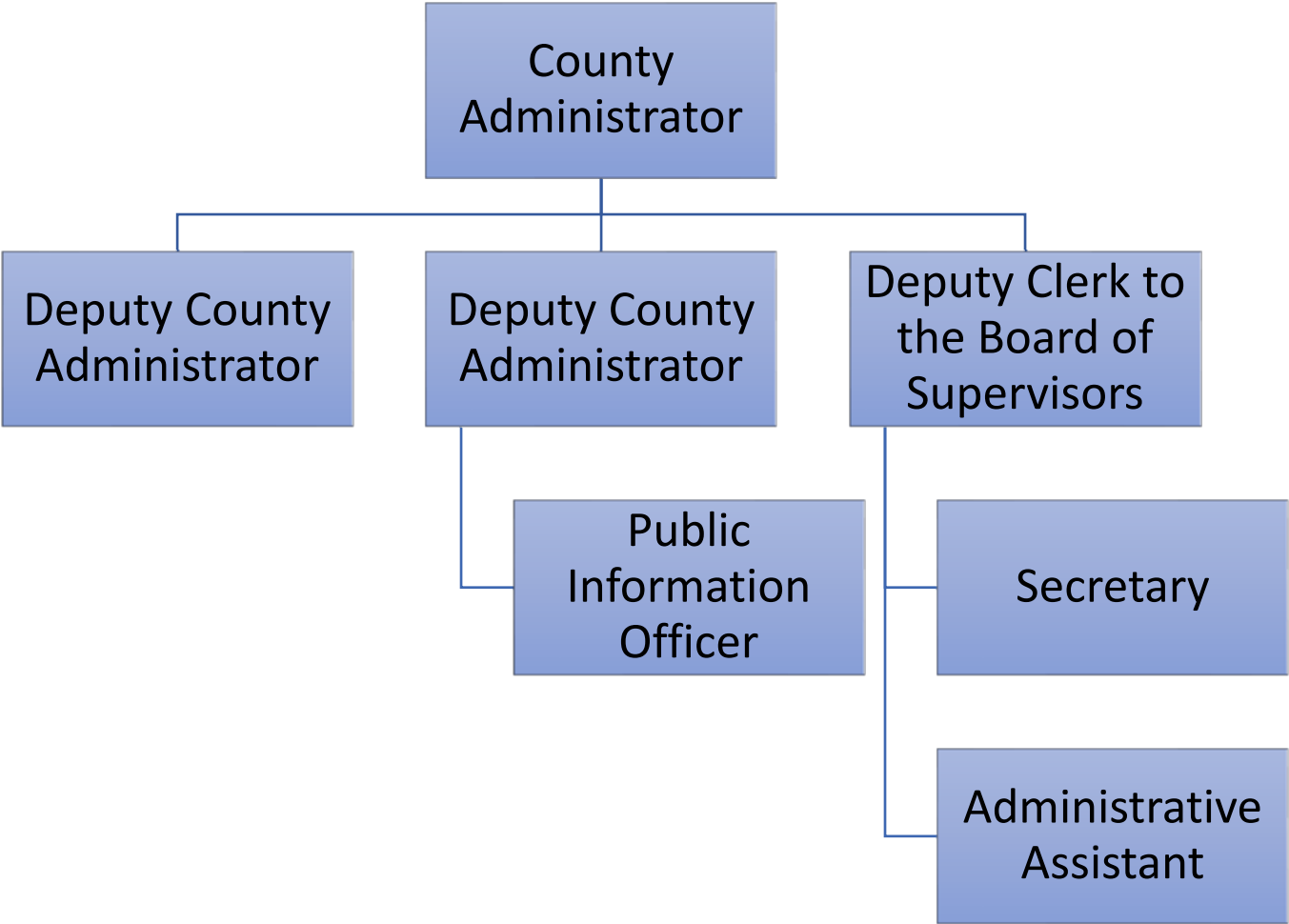
**\$344,339**

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

**County Administrator**



# County Administrator

## 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.



Since 1971, Frederick County has had six (6) County Administrators.

Pictured: County Administration Building

## What We Do

### Chief Administrative Office

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

In late 2019, Frederick County Government launched a new electronic newsletter and podcasts. These tools will complement our other outreach efforts such as the website, multiple social media sites, and the cable channel.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$768,919        | \$886,552                    | \$789,576                     | \$794,048                   | -\$92,504              | -10.43%        |
| Operating                  | 23,129           | 46,988                       | 20,428                        | 38,950                      | -8,038                 | -17.11%        |
| Capital/Leases             | 0                | 12,000                       | 0                             | 0                           | -12,000                | -100.00%       |
| <b>Local Tax Funding</b>   | <b>\$792,048</b> | <b>\$945,540</b>             | <b>\$810,004</b>              | <b>\$832,998</b>            | <b>-\$112,542</b>      | <b>-11.90%</b> |
| <b>Full-Time Positions</b> | <b>6</b>         | <b>7</b>                     | <b>6</b>                      | <b>7</b>                    | <b>0</b>               | <b>0.00%</b>   |

## Goals/Objectives

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

## FY 21 Total Budget

**\$832,998**

## Notable Changes

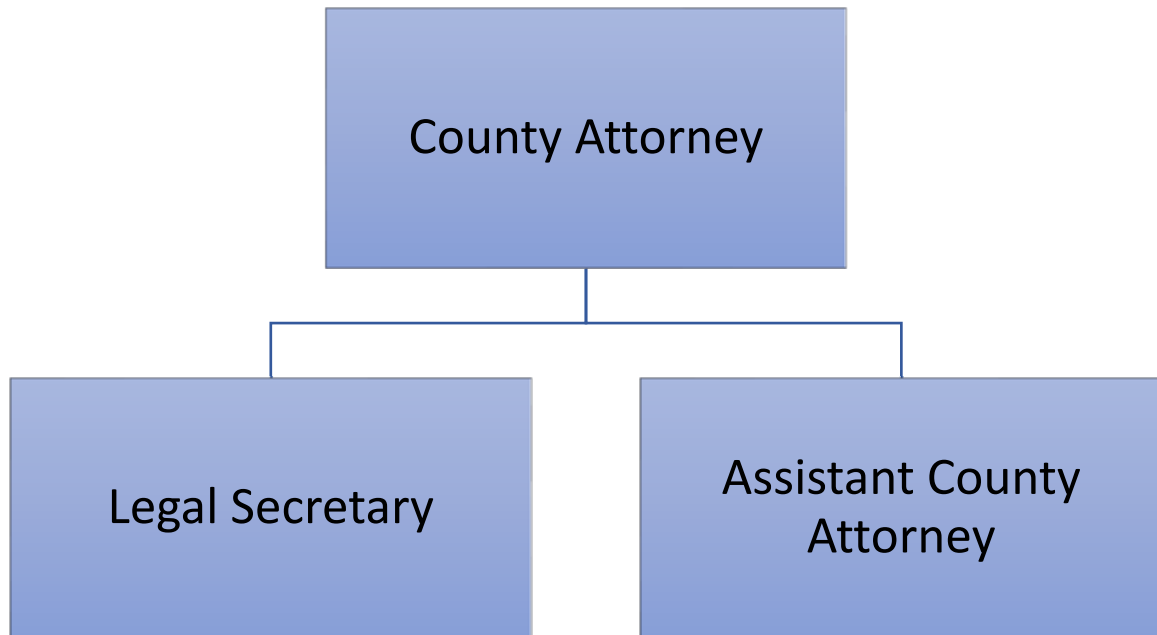
## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- Funding for one position frozen pending COVID-19 financial outcome

## Service Levels

|                                                                                         | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-----------------------------------------------------------------------------------------|------------------|------------------|----------------|
| Board meeting minutes completed for meetings held                                       | 34               | 35               | 35             |
| Number of packets prepared for business meetings, public hearings, and special meetings | 34               | 35               | 35             |
| Number of FOIA requests coordinated by County Administration                            | 266              | 200              | 300            |

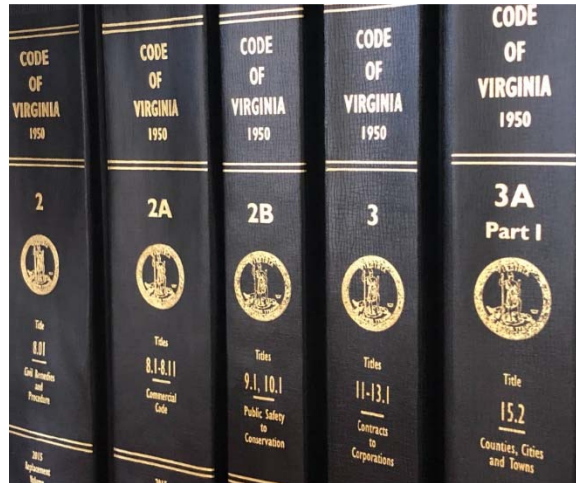
## County Attorney



# County Attorney

## Mission

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



The Virginia Code first authorized counties to create the position of county attorney in 1968.

## What We Do

### Legal Counsel for Frederick County

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

The Office converts the papers for most of its cases to electronic files when the cases close.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$403,469        | \$406,039                    | \$434,496                     | \$443,710                   | \$37,671               | 9.28%        |
| Operating                  | 12,499           | 36,800                       | 18,124                        | 40,025                      | 3,225                  | 8.76%        |
| <b>Local Tax Funding</b>   | <b>\$415,968</b> | <b>\$442,839</b>             | <b>\$452,620</b>              | <b>\$483,735</b>            | <b>\$40,896</b>        | <b>9.24%</b> |
| <b>Full-Time Positions</b> | <b>3</b>         | <b>3</b>                     | <b>3</b>                      | <b>3</b>                    | <b>0</b>               | <b>0.00%</b> |

## 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.

## FY 21 Total Budget

\$483,735

## Notable Changes

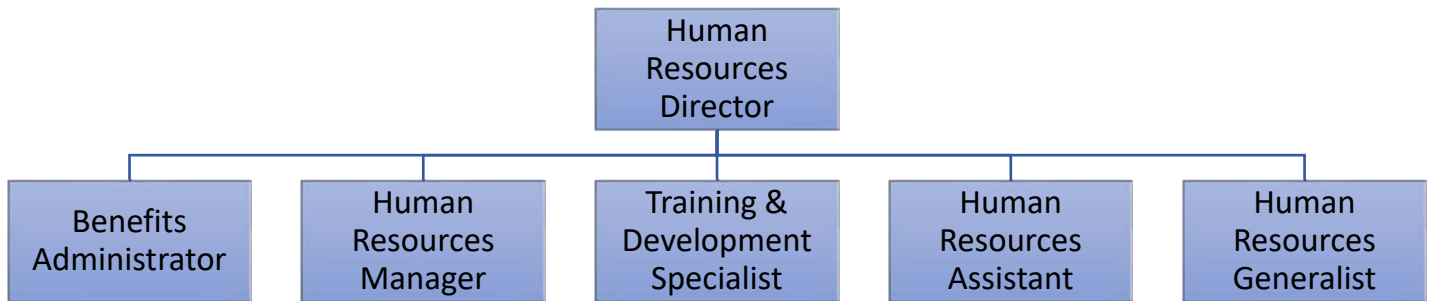
## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

|                                                                | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------------------|------------------|------------------|----------------|
| Total litigation matters pending/closed:                       | 247/203          | 295/210          | 295/220        |
| <i>General litigation matters</i>                              | 27/17            | 30/15            | 35/20          |
| <i>Collection litigation matters</i>                           | 196/165          | 220/160          | 220/170        |
| <i>County Code violation matters</i>                           | 24/21            | 45/35            | 40/30          |
| Rezoning applications/proffer statements reviewed/consulted on | 6                | 12               | 10             |

## Human Resources



# Human Resources

## 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.

Frederick County's Human Resources Department continues to address how to best develop processes that efficiently meet the needs of its employees. Towards that end, the Human Resources Department is trying to maximize and fully utilize the features of the NeoGov onboarding program. The department is also looking to implement NeoGov's performance management software to automate annual and probationary employee evaluations – thereby allowing our supervisors to identify skills gaps and areas of improvement in their employees. This system will eliminate the fillable PDF evaluation form that has been used in recent years. The NeoGov evaluation system will allow the completion of the evaluation and storage to occur seamlessly online.



The professionals in the Human Resources Department collectively have 156 years of experience – thereby enabling them to better serve the employees, retirees, and residents of Frederick County.

## What We Do

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

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$495,123        | \$539,817                    | \$550,608                     | \$559,068                   | \$19,251               | 3.57%        |
| Operating                  | 76,998           | 115,851                      | 90,884                        | 106,866                     | -8,985                 | -7.76%       |
| Capital/Leases             | 5,928            | 6,000                        | 4,548                         | 7,000                       | 1,000                  | 16.68%       |
| <b>Local Tax Funding</b>   | <b>\$578,049</b> | <b>\$661,668</b>             | <b>\$646,040</b>              | <b>\$672,934</b>            | <b>\$11,266</b>        | <b>1.70%</b> |
| <b>Full-Time Positions</b> | <b>6</b>         | <b>6</b>                     | <b>6</b>                      | <b>6</b>                    | <b>0</b>               | <b>0.00%</b> |

## 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.
- Implement a training and development program for all full-time employees to support staff development. Training is most needed in (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.
- Maximize the onboarding and orientation program that fully utilizes the features of the NeoGov program.
- Implement the NeoGov perform module to automate annual and probationary employee evaluations.
- Work with departments to develop a staff succession plan.
- Continue to review and update HR Policies Manual.
- Recommend to leadership options for a Human Resources information system that complements the current AS400, but also meets the needs of the HR department.

## FY 21 Total Budget

\$673,934

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- 

## Service Levels

|                                                    | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------|------------------|------------------|----------------|
| <b>Employment Activity:</b>                        |                  |                  |                |
| Hires                                              | 89               | 105              | 115            |
| Separations                                        | 63               | 75               | 70             |
| Net change in headcount                            | 26               | 30               | 40             |
| Worker's Compensation claims processed             | 85               | 150              | 90             |
| <b>Turnover:</b>                                   |                  |                  |                |
| Annualized County                                  | 8.8%             | 10%              | 10%            |
| Annualized Public Safety                           | 8.9%             | 10%              | 10%            |
| Annualized Non-Public Safety                       | 8.7%             | 10%              | 10%            |
| Annualized Voluntary                               | 8.4%             | 10%              | 10%            |
| <b>Average Monthly Number of Vacant Positions:</b> |                  |                  |                |
| Total                                              | 48               | 55               | 70             |
| Public Safety                                      | 41               | 35               | 50             |
| Non-Public Safety                                  | 7                | 20               | 20             |

# Independent Auditor

## Mission

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



## What We Do

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

## Goals/Objectives

- To perform an efficient and accurate audit of the county accounts.

FY 21 Total Budget

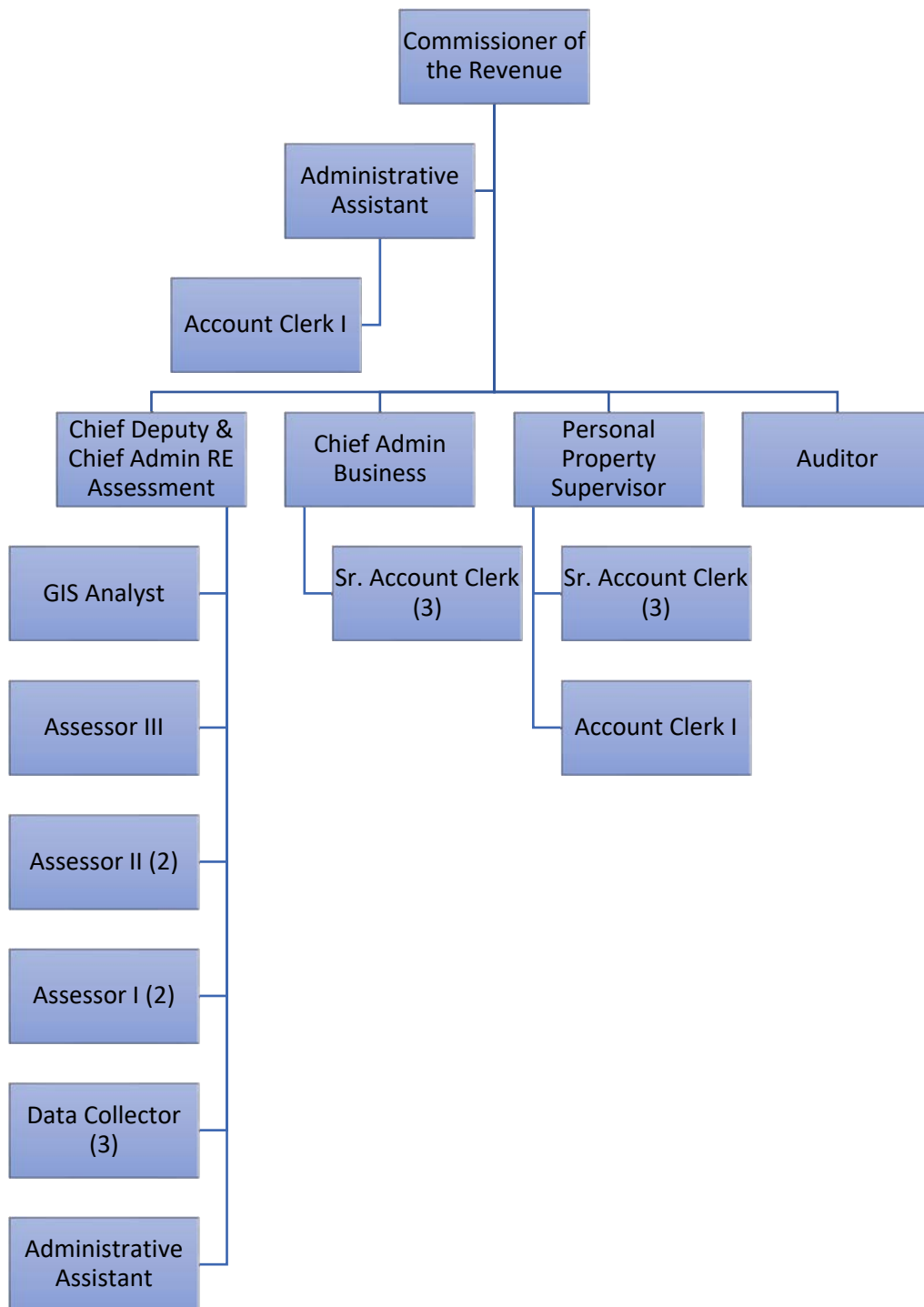
\$66,000

No Notable Changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$63,500         | \$66,000                     | \$63,500                      | \$66,000                    | \$0                    | 0.00% |
| Local Tax Funding          | \$63,500         | \$66,000                     | \$63,500                      | \$66,000                    | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

## Commissioner of the Revenue and Reassessment



# Commissioner of the Revenue

## Mission

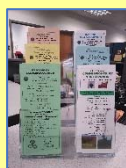
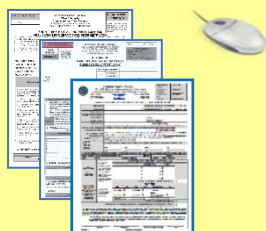
To find, assess, value, and apply BOS tax rates fairly and equitably to all taxable businesses, personal property (vehicles, trailers, boats, airplanes, mobile homes, etc.) and business tangible personal property (equipment, furnishings, machinery & tools).

To comply with the Frederick County Code, Code of Virginia, and all other laws and regulations.

COR continues to make every effort to provide taxpayers with easier access to vital information. We currently have 27 online programs and 64 printable forms that are available 24 hours/day, 7 days/week via COR's website.

Our most recent additions have been personal property online programs to report a change of address, file the annual high mileage application, and notify COR of a vehicle change of use (business/personal).

We are now using an advanced investigation software system that assists us in searching for data on individuals as well as businesses and vehicles. In addition, we are working with IT on the specifications of a field device for use on site visits with regard to the auditing of business equipment and reporting compliance.



The number of items by each category (real estate parcels, business licenses, equipment, vehicles, etc.) continues to increase.



## What We Do

### Tax Assessing Office

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

## Commissioner of the Revenue

### Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |              |
| Personnel                  | \$1,470,120        | \$1,474,710                  | \$1,532,088                   | \$1,506,259                 | \$31,549               | 2.14%        |
| Operating                  | 50,296             | 69,343                       | 42,195                        | 69,474                      | 131                    | 0.19%        |
| Capital/Leases             | 0                  | 0                            | 29,288                        | 0                           | 0                      | 0.00%        |
| <b>Total</b>               | <b>1,520,416</b>   | <b>1,544,053</b>             | <b>1,603,571</b>              | <b>1,575,733</b>            | <b>31,680</b>          | <b>2.05%</b> |
| Fees                       | 7,280              | 3,400                        | 4,345                         | 3,800                       | 400                    | 11.76%       |
| State/Federal              | 227,350            | 201,871                      | 230,699                       | 215,460                     | 13,589                 | 6.73%        |
| <b>Local Tax Funding</b>   | <b>\$1,285,786</b> | <b>\$1,338,782</b>           | <b>\$1,368,527</b>            | <b>\$1,356,473</b>          | <b>\$17,691</b>        | <b>1.32%</b> |
| <b>Full-Time Positions</b> | <b>18</b>          | <b>18</b>                    | <b>18</b>                     | <b>18</b>                   | <b>0</b>               | <b>0.00%</b> |

### Goals/Objectives

- Be courteous, efficient, timely, and diligent in performing our duties as we serve the taxpayer while achieving accuracy and compliance.
  - Assess property based on the best knowledge available with continued training in the legality and techniques required.
  - Enhance our user-friendly on-line programs and services.
  - Continue to provide staff with education and training in all areas of assessment and taxation in order to provide better service at a lower cost to the taxpayer.
- Frederick County COR was one of the first localities in the Commonwealth to receive the Commissioner of Revenue Association of Virginia's award of "Accreditation for Continued Excellence" by complying with the 12 rigorous standards set by CORVA. The Commissioner attained her Master Commissioner designation in 1996 and, thus far, 11 staff members have achieved their Master Deputy Commissioner designations.

### FY 21 Total Budget

**\$1,575,733**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

### Service Levels

|                                                          | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------------|------------------|------------------|----------------|
| Number of Tax Relief applications received and processed | 1,056            | 1,030            | 1,100          |
| Number of supplemental bills issued                      | 16,261           | 28,030           | 18,000         |
| Number of business licenses issued                       | 6,687            | 7,900            | 7,400          |
| Number of new vehicles registered                        | 26,998           | 47,000           | 29,000         |
| Number of vehicles removed from books                    | 23,400           | 41,400           | 24,500         |

# Reassessment

## Mission

To find, assess, value, and apply BOS tax rates fairly and equitably to all taxable real property.

To comply with the Frederick County Code, Code of Virginia, and all other laws and regulations.



New general reassessment values became effective on January 1, 2019. An increase in commercial properties continues.

## What We Do

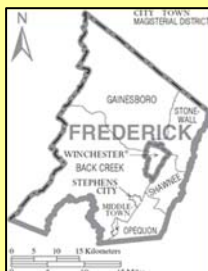
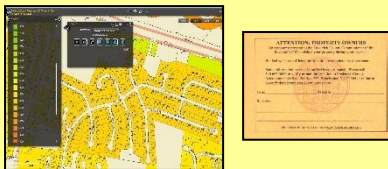
### Real Property Tax Assessing Office

- Overseen by the Commissioner of the Revenue
- Reassessment staff determines fair and equalized assessments of all taxable real property (residential, agricultural, industrial, and commercial) in Frederick County on a periodic basis as set by the Board of Supervisors (currently every two years)
  - Such assessment includes extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, rental rates, capitalization of commercial revenue, commercial properties, and industrial locations with improvements, and all other building appurtenances
  - Staff analyzes all market data on qualifying “good” sales to arrive at fair and equitable values per square foot, building type, use, zoning, land topography, and any other characteristic that would affect the assessed value of real property
  - Staff uses mapping (including GIS and pictometry) of both taxable and non-taxable properties, recorded real property changes and transfers, sales, and boundary adjustments for the tax records
  - Staff compiles data regarding changes and areas of concern for any and all of nearly 51,000 parcels in the County and will complete the next reassessment for January 1, 2021
  - 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

### Latest in technology:

Use hand-held field instruments that download electronically

Use Pictometry and other elite technical tools



## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$321,901        | \$402,236                    | \$364,404                     | \$400,288                   | -\$1,948               | -0.48%        |
| Operating                  | 63,076           | 81,954                       | 47,665                        | 73,500                      | -8,454                 | -10.32%       |
| Capital/Leases             | 28,827           | 0                            | 0                             | 0                           | 0                      | 0.00%         |
| <b>Local Tax Funding</b>   | <b>\$413,804</b> | <b>\$484,190</b>             | <b>\$412,069</b>              | <b>\$473,788</b>            | <b>-\$10,402</b>       | <b>-2.15%</b> |
| <b>Full-Time Positions</b> | <b>6</b>         | <b>6</b>                     | <b>6</b>                      | <b>6</b>                    | <b>0</b>               | <b>0.00%</b>  |

## Goals/Objectives

- Serve the taxpayer while maintaining credibility to the County and State as assessors, matching fair market value.
- Strive for compliance from the public and discover unreported real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.

## FY 21 Total Budget

**\$473,788**

## Notable Changes

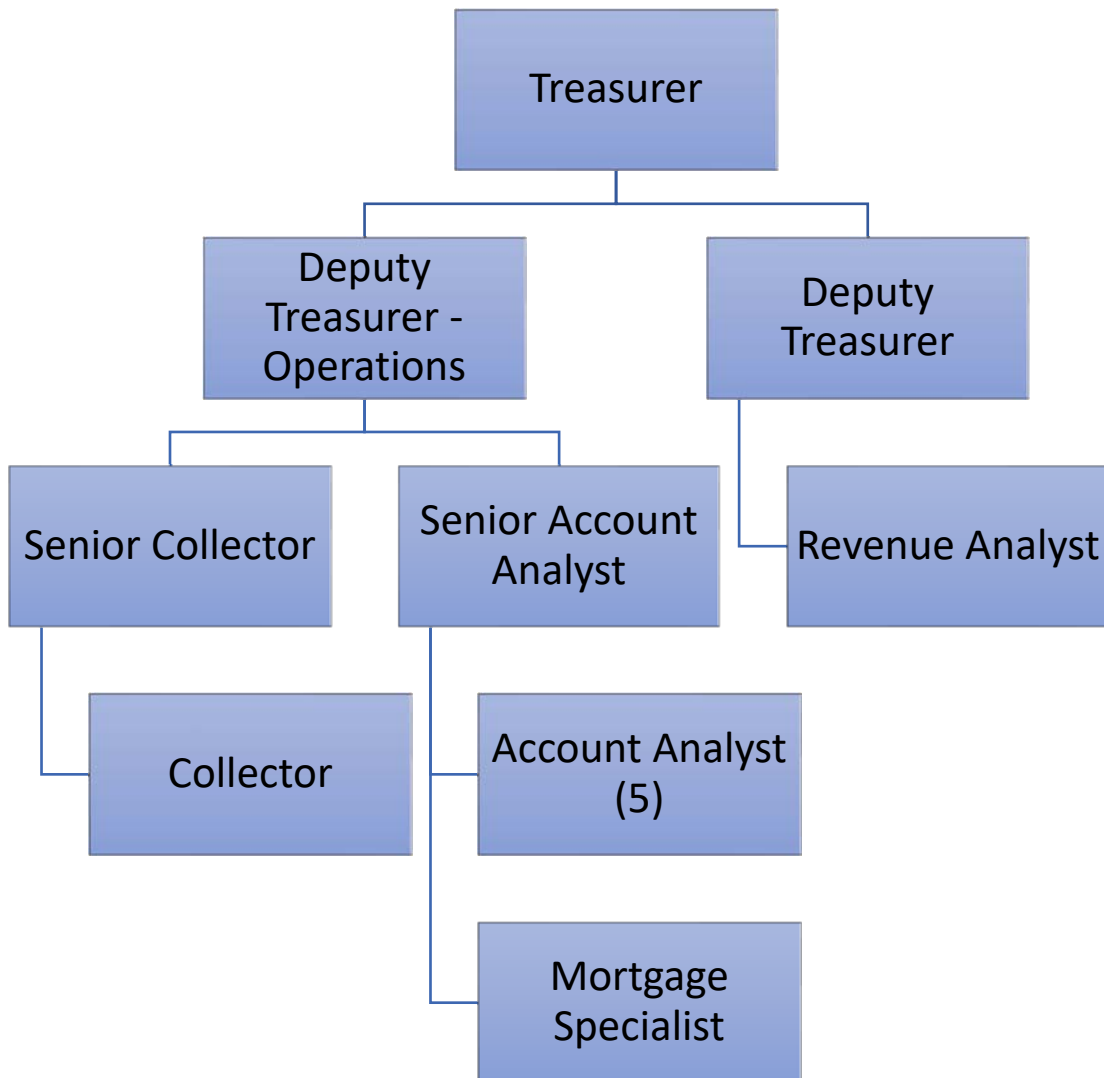
### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

|                                                | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|------------------------------------------------|------------------|------------------|----------------|
| Real Estate assessment visits                  | 15,000*          | 31,000           | 20,000         |
| Number of new structures                       | 800              | 3,900            | 1,500          |
| Number of commercial parcels                   | 1,588            | 1,600            | 1,620          |
| Number of residential parcels                  | 45,229           | 44,500           | 46,500         |
| Agriculture and Open parcels (may have houses) | 2,741            | 2,170            | 2,800          |
| Tax Exempt parcels                             | 1,956            | 1,600            | 1,970          |
| *Use of pictometry reduced # of actual visits  |                  |                  |                |

## Treasurer



# Treasurer

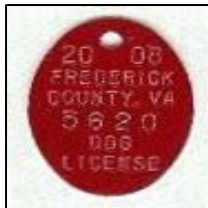
## Mission

To provide innovative and efficient service to Frederick County residents.



## Lifetime Dog Tags

The Treasurer's Office began selling lifetime dog tags in September 2018. A lifetime dog tag is valid for the life of the dog if it remains with the same owner and rabies vaccination information remains current. This allows the owner to purchase the tag once and avoid regular renewals.



Since September 2018, the Treasurer's Office has issued over 4,000 lifetime tags.

## Online Processing Statistics

In FY 2019, the Treasurer's Office online payment system processed approximately 60,000 transactions that totaled more than \$30 million.

The online payment system provides a convenient and efficient portal for Frederick County residents to securely access tax records and make payments while on the go or from the comfort of their home, 24 hours a day.

## What We Do

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

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$1,194,997      | \$1,214,085                  | \$1,205,880                   | \$1,295,963                 | \$81,878               | 6.74%        |
| Operating                  | 357,209          | 426,873                      | 282,463                       | 453,308                     | 26,435                 | 6.19%        |
| <b>Total</b>               | <b>1,552,206</b> | <b>1,640,958</b>             | <b>1,488,343</b>              | <b>1,749,271</b>            | <b>108,313</b>         | <b>6.60%</b> |
| Fees                       | 485,062          | 465,300                      | 438,971                       | 485,800                     | 20,500                 | 4.41%        |
| State/Federal              | 177,894          | 164,000                      | 174,767                       | 178,000                     | 14,000                 | 8.54%        |
| <b>Local Tax Funding</b>   | <b>\$889,250</b> | <b>\$1,011,658</b>           | <b>\$874,605</b>              | <b>\$1,085,471</b>          | <b>\$73,813</b>        | <b>7.30%</b> |
| <b>Full-Time Positions</b> | <b>13</b>        | <b>13</b>                    | <b>13</b>                     | <b>13</b>                   | <b>0</b>               | <b>0.00%</b> |

## 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.

## FY 21 Total Budget

**\$1,749,271**

## Notable Changes

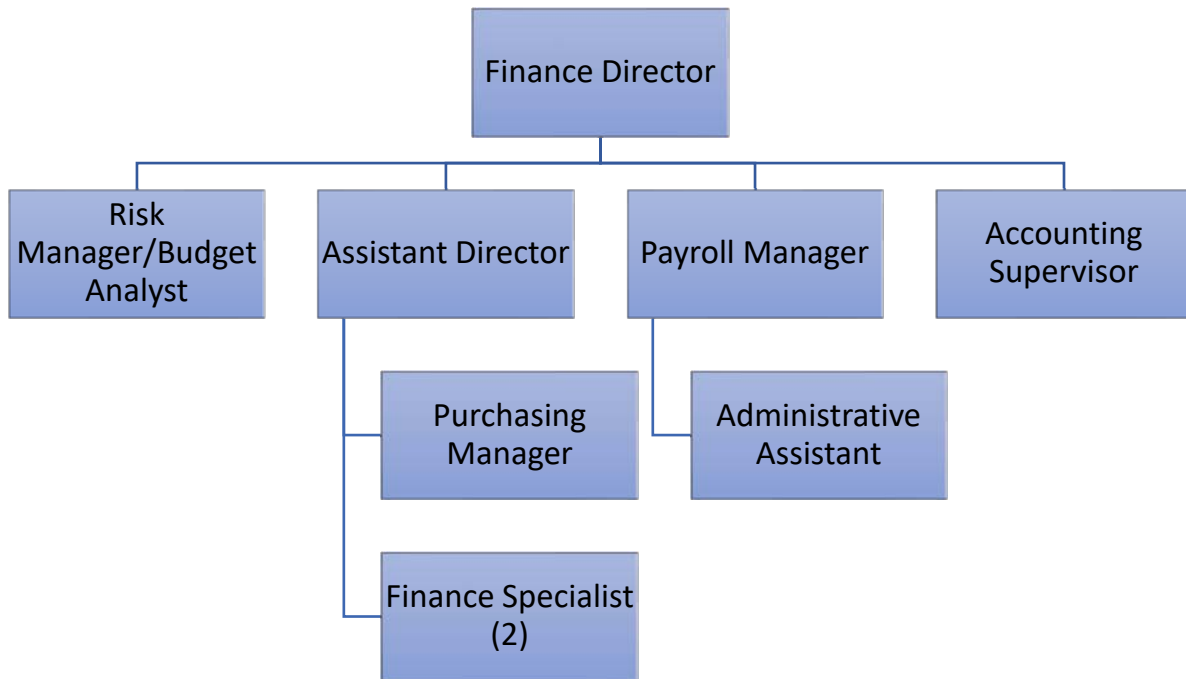
## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

|                                                   | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------------------------------|------------------|------------------|----------------|
| Number of tax tickets mailed (PP, RE)             | 254,024          | 260,000          | 265,000        |
| Number of transactions paid online                | 59,560           | 53,000           | 65,000         |
| Value of transactions processed online            | \$30,500,000     | \$28,000,000     | \$33,000,000   |
| Vehicle license registrations issued              | 111,142          | 110,000          | 112,500        |
| Average rate of return on investments (12 months) | 2.09%            | 1.75%            | 1.85%          |
| Number of delinquent notices mailed               | 24,942           | 26,000           | 26,500         |
| Number of tax liens/distress warrants issued      | 2,047            | 2,100            | 2,200          |

# Finance



# Finance

## 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 and Federal reporting requirements. The County's fiscal integrity and solvency will be of highest priority.

The County's preferred method of payment is the PCard (VISA). The PCard provides prompt payment to vendors, internal controls, and a rebate to the County. Over the years, the rebate program continues to provide revenue to the County. Funds received for the PCard rebate for the following years transactions:

|         |           |
|---------|-----------|
| FY 2020 | \$216,723 |
| FY 2019 | \$205,316 |
| FY 2018 | \$156,281 |



## What We Do

### Accounting

- Produces the Comprehensive Annual Financial Report (CAFR)
- 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 budgets and capital improvement plan

### 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

## Awards

- GFOA Award for Distinguished Budget Presentation for 34 years.
- GFOA Award for Certificate of Achievement for Excellence in Financial Reporting for 34 years.
- GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for 12 years – one of only five localities in Virginia to achieve this award.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$868,373        | \$945,351                    | \$988,620                     | \$1,054,995                 | \$109,644              | 11.60%        |
| Operating                  | 30,442           | 32,040                       | 36,082                        | 33,813                      | 1,773                  | 5.53%         |
| <b>Local Tax Funding</b>   | <b>\$898,815</b> | <b>\$977,391</b>             | <b>\$1,024,702</b>            | <b>\$1,088,808</b>          | <b>\$111,417</b>       | <b>11.40%</b> |
| <b>Full-Time Positions</b> | <b>7</b>         | <b>8</b>                     | <b>9</b>                      | <b>9</b>                    | <b>1</b>               | <b>12.50%</b> |

## 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, CAFR, 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

|                                      | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|--------------------------------------|------------------|------------------|----------------|
| Bids and RFP's processed             | 9                | 10               |                |
| Purchase Orders processed            | 191              | 150              |                |
| Annual volume of Purchase Orders     | \$23,398,073     | \$7,000,000      |                |
| Number of P-Card transactions        | 13,918           | 14,000           |                |
| Annual volume of P-Card transactions | \$12,895,864     | \$15,000,000     |                |
| Number of A/P checks processed       | 1,247            | 1,500            |                |
| Annual volume of A/P checks          | \$14,580,850     | \$15,000,000     |                |
| Number of ACH payments processed     | 1,781            | 1,700            |                |
| Annual volume of ACH payments        | \$17,593,553     | \$20,000,000     |                |

## FY 21 Total Budget

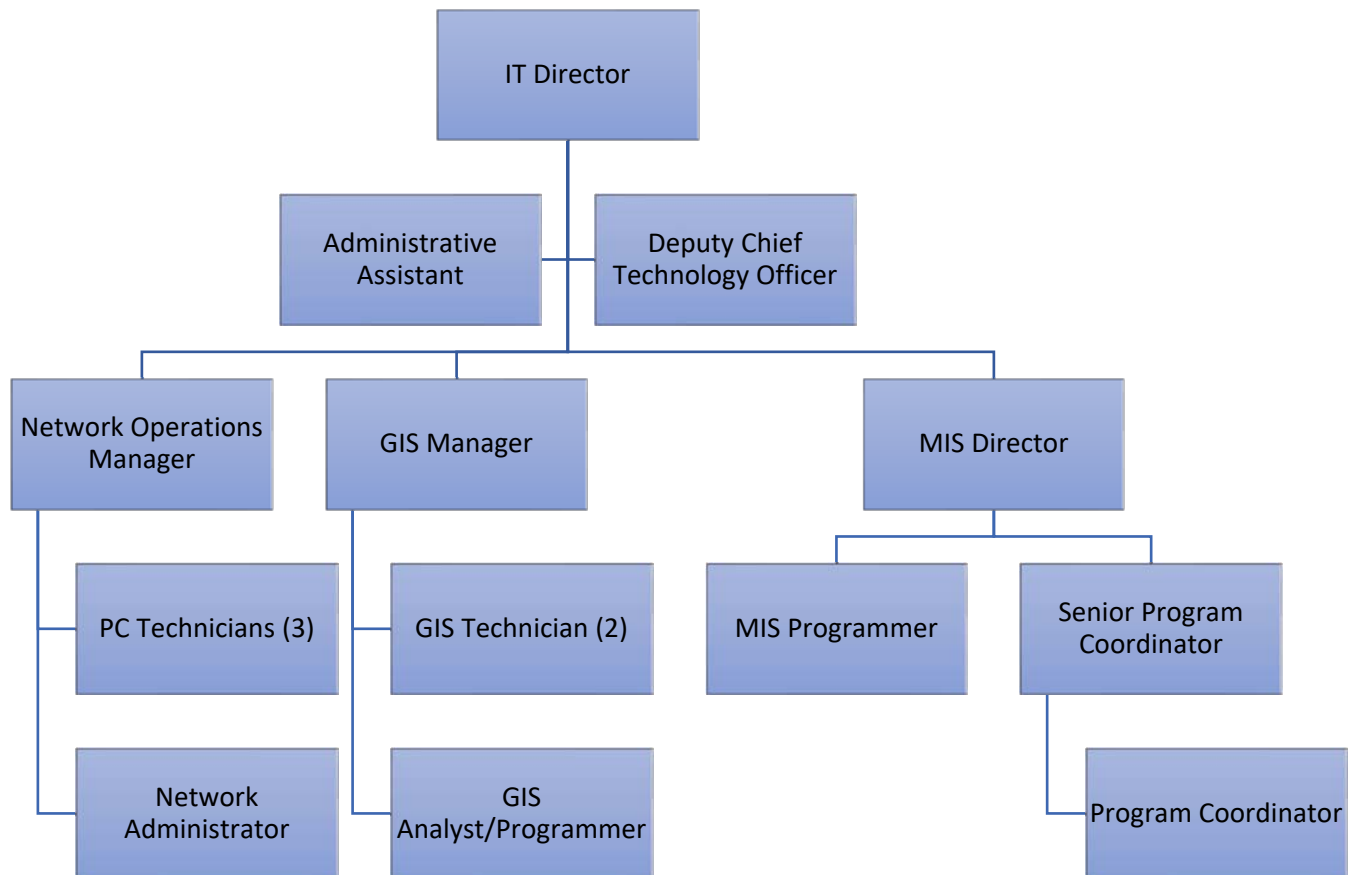
**\$1,088,808**

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position  
Administrative Assistant  
hired mid-year FY 2020

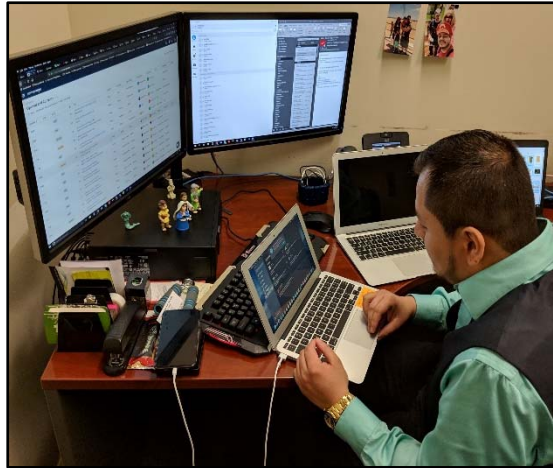
## Information Technologies and MIS



# Information Technologies

## 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.



Since January 1, 2018, the IT Department has handled over 4,500 help desk tickets.

## What We Do

The Department of Information Technology ushered in the new security training platform this year to help educate the County staff on various security topics. The training will be provided yearly and covers topics like targeted phishing attacks, PCI compliance, ransomware, and social engineering red flags.

The Department also facilitated bringing on new products to help secure the County network and protect sensitive data.

### Managing the Data Network

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

## Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |               |
| Personnel                  | \$940,099          | \$1,020,144                  | \$979,860                     | \$1,054,677                 | \$34,533               | 3.38%         |
| Operating                  | 678,383            | 903,206                      | 777,325                       | 960,068                     | 56,862                 | 6.29%         |
| Capital/Leases             | 462,393            | 107,794                      | 137,700                       | 0                           | -107,794               | -100.00%      |
| <b>Total</b>               | <b>2,080,875</b>   | <b>2,031,144</b>             | <b>1,894,885</b>              | <b>2,014,745</b>            | <b>-16,399</b>         | <b>-0.81%</b> |
| Fees                       | 27,621             | 27,261                       | 27,521                        | 27,261                      | 0                      | 0.00%         |
| <b>Local Tax Funding</b>   | <b>\$2,053,254</b> | <b>\$2,003,883</b>           | <b>\$1,867,364</b>            | <b>\$1,987,484</b>          | <b>-\$16,399</b>       | <b>-0.82%</b> |
| <b>Full-Time Positions</b> | <b>11</b>          | <b>11</b>                    | <b>11</b>                     | <b>12</b>                   | <b>1</b>               | <b>9.09%</b>  |

## Goals/Objectives

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

## Service Levels

|                                                          | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------------|------------------|------------------|----------------|
| Number of calls/tickets for service received (per year)  |                  | 6,600            |                |
| Number of personal computers maintained                  |                  | 1,018            |                |
| Number of personal computers included on Refresh Program |                  | 65               |                |
| Network Availability                                     |                  | 99.8%            |                |
| Number of address service requests per year              |                  | 860              |                |
| Website Hits                                             |                  | 4,500,000        |                |

## FY 21 Total Budget

**\$2,014,745**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position Deputy Chief Technology Officer – funding frozen pending COVID-19 financial outcome

### Operating

- Contractual increases
- Networking monitoring increases

### Capital

- Conclusion of equipment lease

# Management Information Systems

## Mission

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



The current ISeries Power 8 resides in part of a rack in the server room. It has at least 100 times the disk space and memory as the original AS/400. The original AS/400 was installed in late 1989.

## What We Do

MIS has completed the Granicus Agenda system for the Board of Supervisors and will now marry the Planning Commission meeting videos to the actual agenda/minutes documents, making content easier to find. This will also push the meeting videos live onto the internet so that they can be viewed via webstream.

MIS plans to implement an on-line Land Use application. This will allow taxpayers the ability to file for Land Use through the County website.

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

## Service Levels

|                                                         | FY 2019<br>Actual | FY 2020<br>Budget | FY 2021<br>Plan |
|---------------------------------------------------------|-------------------|-------------------|-----------------|
| Number of calls/tickets for service received (per year) | 1,700             | 1,400             | 2,200           |
| Number of AS400 projects completed                      | 9                 | 15                | 12              |

## Management Information Systems

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$531,308        | \$521,489                    | \$538,476                     | \$548,266                   | \$26,777               | 5.13%        |
| Operating                  | 56,773           | 96,780                       | 82,621                        | 104,796                     | 8,016                  | 8.28%        |
| Capital/Leases             | 29,643           | 24,700                       | 26,509                        | 36,500                      | 11,800                 | 47.77%       |
| <b>Local Tax Funding</b>   | <b>\$617,724</b> | <b>\$642,969</b>             | <b>\$647,606</b>              | <b>\$689,562</b>            | <b>\$46,593</b>        | <b>7.25%</b> |
| <b>Full-Time Positions</b> | <b>4</b>         | <b>4</b>                     | <b>4</b>                      | <b>4</b>                    | <b>0</b>               | <b>0.00%</b> |

### Goals/Objectives

- Finish full integration of the Granicus Agenda, Video and eComment product with the Planning Department.
- Move internal intranet onto current Office365 SharePoint implementation. This would greatly improve usability for all county end-users and improve ease-of-access in the ability to update content by each department web editor.
- Assist GIS Manager with a new Laserfische implementation/update. This will be a new server architecture, and will involve coordinating with MIS, GIS, and overall web integration into various applications.
- Provide more training to County users for the Web Query software.
- Create a new picture handling program for real estate appraisals.
- Upgrade mass email program.
- Create a compensation report for Human Resources.
- Create new program to track bonds for the Treasurer's Office.
- Implement new on-line Land Use program.

### FY 21 Total Budget

**\$689,562**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Other

### 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.



Pictured: The Winchester-Frederick County Visitors Center – one of the agencies the County contributes to yearly.

### What We Do

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

### Goals/Objectives

- To expend proper donation amounts to various community organizations.
- To charge out accurate insurance premiums.

### FY 21 Total Budget

\$

#### Operating

- Additional funding needed for Children's Services Act transfer
- Eliminated contribution to Courthouse Museum

### Budget Summary

|                     | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|---------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| Costs               |                  |                              |                               |                             |                        |       |
| Operating           | \$3,269,487      | \$3,484,490                  | \$3,984,096                   | \$3,564,097                 | \$79,607               | 2.28% |
| Capital/Leases      | 660              | 2,400                        | 660                           | 2,400                       | 0                      | 0.00% |
| Local Tax Funding   | \$3,270,147      | \$3,486,890                  | \$3,984,756                   | \$3,566,497                 | \$79,607               | 2.28% |
| Full-Time Positions | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# Electoral Board

## 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.



An average election requires 180 Officers of Election to conduct.

## What We Do

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

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

The General Assembly passed a 45 day **No Excuse Early Voting (NEEV)** period for Virginia. This means that the voters of Frederick County will be able to vote absentee without an excuse, starting 45 days before an election. This will start with the November 2020 Special and General Election. A satellite location will be established to allow all voters, from every precinct, to vote in that one location.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$51,821         | \$62,942                     | \$94,787                      | \$101,198                   | \$38,256               | 60.78%        |
| Operating                  | 35,016           | 79,802                       | 52,173                        | 85,134                      | 5,332                  | 6.68%         |
| Capital/Leases             | 2,130            | 2,400                        | 1,000                         | 2,400                       | 0                      | 0.00%         |
| <b>Total</b>               | <b>88,967</b>    | <b>145,144</b>               | <b>147,960</b>                | <b>188,732</b>              | <b>43,588</b>          | <b>30.03%</b> |
| Fees                       | 3,843            | 0                            | 1,803                         | 0                           | 0                      | 0.00%         |
| State/Federal              | 8,744            | 8,768                        | 8,768                         | 9,008                       | 240                    | 2.74%         |
| <b>Local Tax Funding</b>   | <b>\$76,380</b>  | <b>\$136,376</b>             | <b>\$137,389</b>              | <b>\$179,724</b>            | <b>\$43,348</b>        | <b>31.79%</b> |
| <b>Full-Time Positions</b> | <b>0</b>         | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b>  |

## Goals/Objectives

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

## FY 21 Total Budget

**\$188,732**

## Notable Changes

### Personnel

- Increase in Election Officials and part-time help due to early voting and upcoming Presidential election

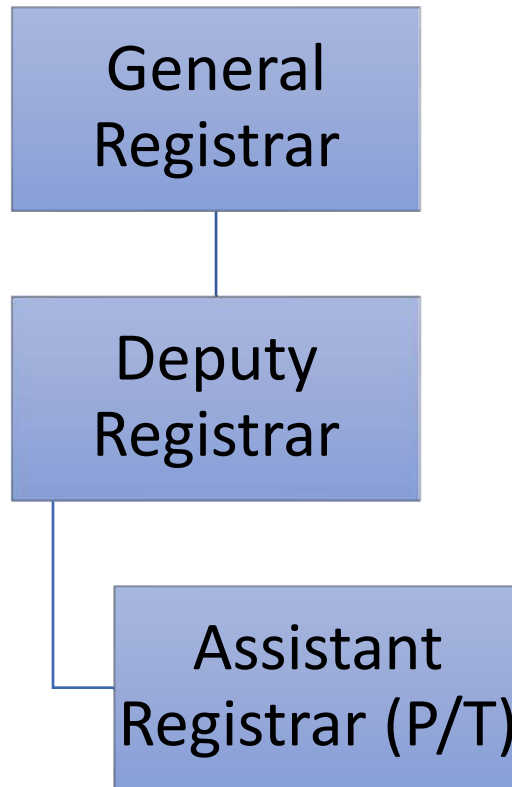
### Operating

- Increase in repairs due to aging equipment

## Service Levels

|                                     | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-------------------------------------|------------------|------------------|----------------|
| Number of elections held            | 1                | 3                | 2              |
| Number of voting devices maintained | 60               | 60               | 60             |
| Number of registered voters         | 60,016           | 64,000           | 70,000         |
| Voting age population               | 57,757           | 72,000           | 68,000         |

## General Registrar



# Registrar

## 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.

Virginia citizens can now register to vote or update their current registrations on-line with the Virginia Department of Elections. Registered voters may also submit their absentee ballot applications on-line also with the Virginia Department of Elections. Both may be done at [www.elections.virginia.gov](http://www.elections.virginia.gov).

A new link has been added to the website for first time voters: First Time Voters Guide: How to Cast Your Ballot in 7 Steps  
<https://www.publicservicedegrees.org/resources/student-voting-guide/>



It takes over 180 days to prepare for an election.

## What We Do

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

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Personnel                  | \$185,621        | \$196,343                    | \$192,444                     | \$194,509                   | -\$1,834               | -0.93%  |
| Operating                  | 16,798           | 18,276                       | 11,162                        | 13,234                      | -5,042                 | -27.59% |
| Capital/Leases             | 2,130            | 2,400                        | 2,485                         | 2,400                       | 0                      | 0.00%   |
| <b>Total</b>               | 204,549          | 217,019                      | 206,091                       | 210,143                     | -6,876                 | -3.17%  |
| Fees                       | 100              | 0                            | 700                           | 0                           | 0                      | 0.00%   |
| State/Federal              | 38,842           | 39,149                       | 39,149                        | 38,841                      | -308                   | -0.79%  |
| <b>Local Tax Funding</b>   | \$165,607        | \$177,870                    | \$166,242                     | \$171,302                   | -\$6,568               | -3.69%  |
| <b>Full-Time Positions</b> | 2                | 2                            | 2                             | 2                           | 0                      | 0.00%   |

## 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 62,000.
- 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

|                                             | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------------------------|------------------|------------------|----------------|
| Absentee voters voting by email             | 54               | 200              | 500            |
| Absentee voters voting by postal mail       | 452              | 3,000            | 5,000          |
| Absentee voters voting in person            | 562              | 3,000            | 15,000         |
| Number of citizens added to voter rolls     | 7,138            | 8,000            | 7,500          |
| Number of citizens removed from voter rolls | 4,683            | 4,000            | 5,000          |
| Number of transactions processed            | 12,265           | 10,000           | 16,500         |

## FY 21 Total Budget

\$210,143

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New Registrar began July 1 due to retirement of previous Registrar

## Operating

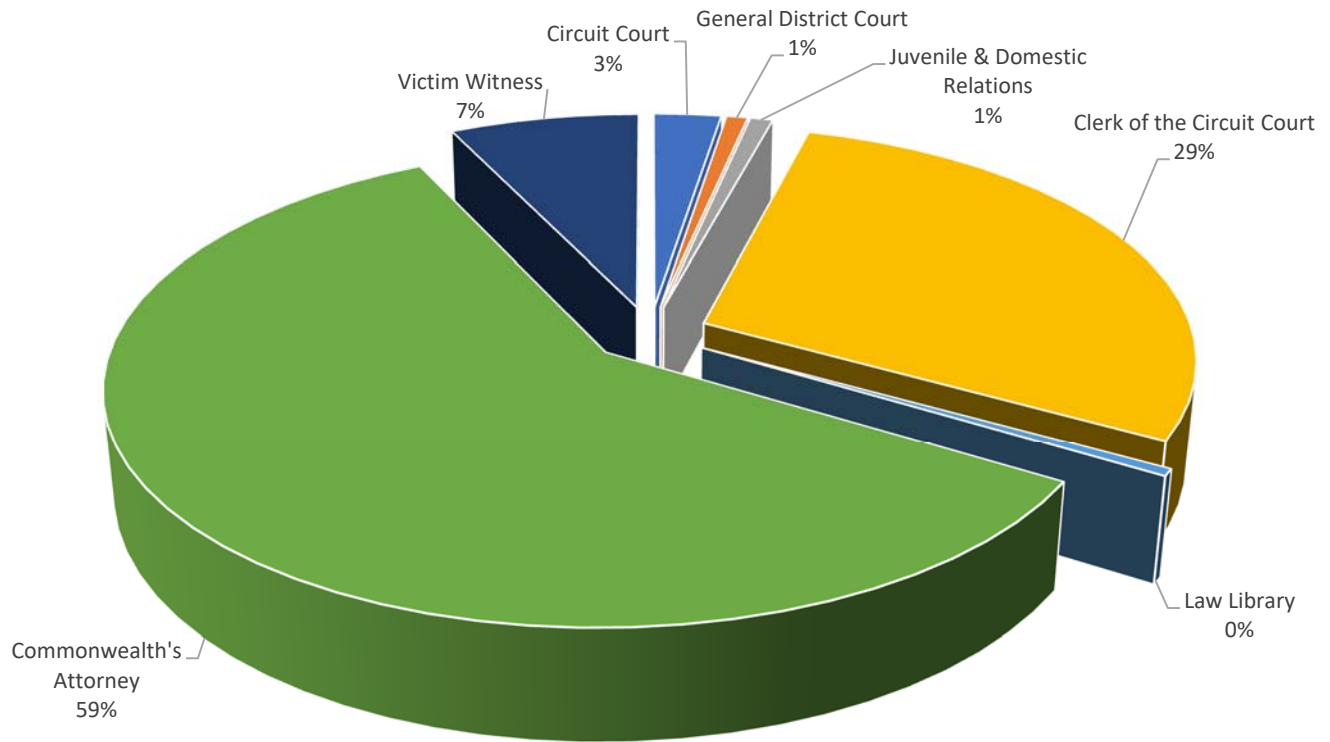
- Postage/Telephone and Office Supplies expenses reduced

# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration



|                               | 2019<br>Actual     | 2020<br>Budget     | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|-------------------------------|--------------------|--------------------|---------------------------|-----------------------------------------|--------------|
|                               |                    |                    |                           | Amount                                  | %            |
| Circuit Court                 | \$74,911           | \$79,500           | <b>\$79,500</b>           | \$0                                     | 0.00%        |
| General District Court        | 17,389             | 23,424             | <b>25,110</b>             | 1,686                                   | 7.20%        |
| Juvenile & Domestic Relations | 21,351             | 27,219             | <b>26,660</b>             | -559                                    | -2.05%       |
| Clerk of the Circuit Court    | 761,867            | 865,247            | <b>895,960</b>            | 30,713                                  | 3.55%        |
| Law Library                   | 14,893             | 12,500             | <b>15,000</b>             | 2,500                                   | 20.00%       |
| Commonwealth's Attorney       | 1,694,076          | 1,751,847          | <b>1,837,429</b>          | 85,582                                  | 4.89%        |
| Victim Witness                | 186,294            | 214,901            | <b>223,682</b>            | 8,781                                   | 4.09%        |
| <b>TOTAL EXPENDITURES</b>     | <b>\$2,770,781</b> | <b>\$2,974,638</b> | <b>\$3,103,341</b>        | <b>\$128,703</b>                        | <b>4.33%</b> |

# Circuit Court

## 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.



The Frederick County Circuit Court is located in the Joint Judicial Center, built in 1984.

## What We Do

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

## Goals/Objectives

- Administer justice fairly, according to existing laws.
- Work on scanning all records back to 1745 (beginning of County) and make information remotely accessible.

## FY 21 Total Budget

**\$79,500**

**No Notable Changes**

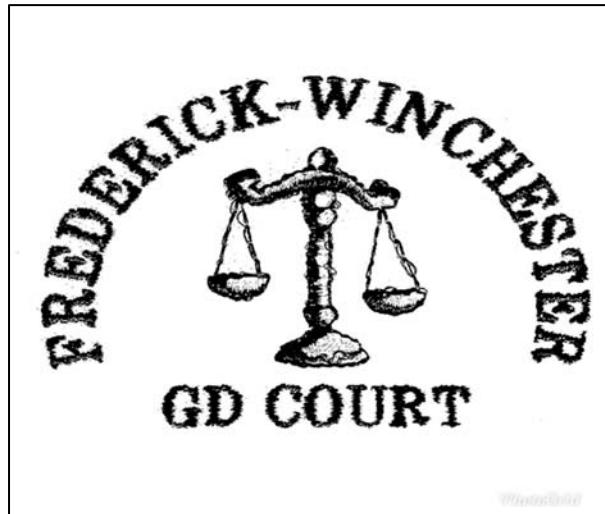
## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$74,911         | \$79,500                     | \$73,709                      | \$79,500                    | \$0                    | 0.00% |
| Local Tax Funding          | \$74,911         | \$79,500                     | \$73,709                      | \$79,500                    | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# General District Court

## Mission

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



The General District Court is under the direction of the Office of the Executive Secretary for the Supreme Court of Virginia.

## What We Do

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

## Goals/Objectives

- Resolve disputes justly.
- Conduct all proceedings in an expeditious and fair manner, applying the rules of the law.

## FY 21 Total Budget

**\$25,110**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$6,162          | \$8,619                      | \$7,860                       | \$10,505                    | \$1,886                | 21.88%       |
| Operating                  | 7,521            | 10,805                       | 7,671                         | 10,605                      | -200                   | -1.85%       |
| Capital/Leases             | 3,706            | 4,000                        | 3,540                         | 4,000                       | 0                      | 0.00%        |
| <b>Local Tax Funding</b>   | <b>\$17,389</b>  | <b>\$23,424</b>              | <b>\$19,071</b>               | <b>\$25,110</b>             | <b>\$1,686</b>         | <b>7.20%</b> |
| <b>Full-Time Positions</b> | <b>0</b>         | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b> |

# 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.



Within the 32 districts of the state, there are District Courts serving every city and county in Virginia.

## What We Do

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

## Goals/Objectives

- Perform the duties of this court as prescribed by statute and policy and procedures set as guidelines for this court by the Office of the Executive Secretary of the Supreme Court of Virginia

## FY 21 Total Budget

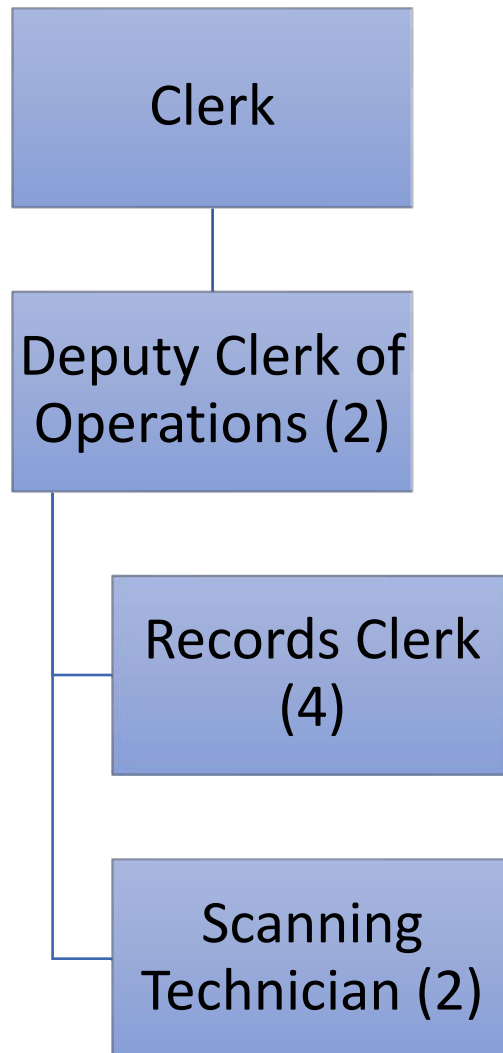
**\$26,660**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$3,655          | \$3,770                      | \$2,955                       | \$3,770                     | \$0                    | 0.00%         |
| Operating                  | 10,559           | 14,440                       | 9,143                         | 13,890                      | -550                   | -3.81%        |
| Capital/Leases             | 7,137            | 9,009                        | 8,808                         | 9,000                       | -9                     | -0.10%        |
| <b>Local Tax Funding</b>   | <b>\$21,351</b>  | <b>\$27,219</b>              | <b>\$20,906</b>               | <b>\$26,660</b>             | <b>-\$559</b>          | <b>-2.05%</b> |
| <b>Full-Time Positions</b> | <b>0</b>         | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b>  |

## Clerk of the Circuit Court

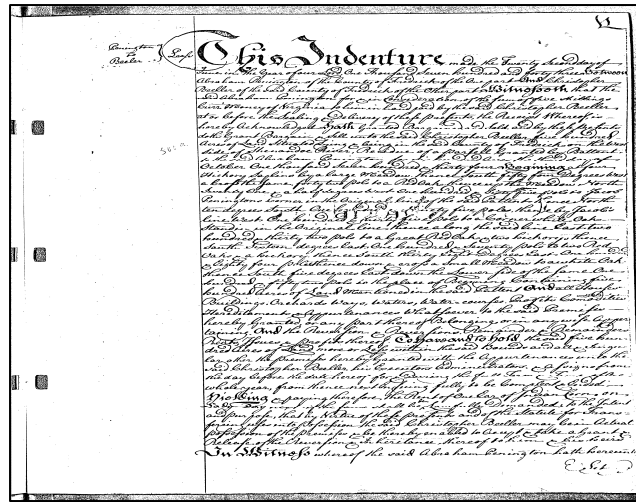


# Clerk of the Circuit Court

## 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.

The Clerk's Office is now fully integrated with both the Officer of the Court Remote Access (OCRA) and Secured Remote Access (SRA) programs. These programs enable users a convenient avenue in which to access case files and land records online and is the result of the time and effort this office dedicated to scanning both current and past records.



The Frederick County Clerk's Office is responsible for the preservation of land records dating back to 1743.

## What We Do

### Custodian of Records

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

## Clerk of the Circuit Court

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$712,789        | \$792,716                    | \$726,180                     | \$821,078                   | \$28,362               | 3.58%         |
| Operating                  | 41,391           | 62,531                       | 30,885                        | 65,397                      | 2,866                  | 4.58%         |
| Capital/Leases             | 7,687            | 10,000                       | 6,813                         | 9,485                       | -515                   | -5.15%        |
| <b>Total</b>               | <b>761,867</b>   | <b>865,247</b>               | <b>763,878</b>                | <b>895,960</b>              | <b>30,713</b>          | <b>3.55%</b>  |
| Fees                       | 97,638           | 96,874                       | 102,007                       | 105,815                     | 8,941                  | 9.23%         |
| State/Federal              | 450,349          | 507,608                      | 463,614                       | 493,356                     | -14,252                | 2.81%         |
| <b>Local Tax Funding</b>   | <b>\$213,880</b> | <b>\$260,765</b>             | <b>\$198,257</b>              | <b>\$296,789</b>            | <b>\$36,024</b>        | <b>13.81%</b> |
| <b>Full-Time Positions</b> | <b>9</b>         | <b>9</b>                     | <b>9</b>                      | <b>9</b>                    | <b>0</b>               | <b>0.00%</b>  |

### 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.

### FY 21 Total Budget

**\$895,960**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

### Service Levels

|                                                     | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-----------------------------------------------------|------------------|------------------|----------------|
| Number of jury summons issued (approx.)             | 643              | 500              | 500            |
| Number of Wills Probated                            | 397              | 500              | 500            |
| Number of Probate documents indexed/scanned         | 2,166            | 4,500            | 4,500          |
| Number of Concealed Handgun permits issued          | 1,668            | 2,000            | 3,000          |
| Number of concluded and processed divorce cases     | 217              | 250              | 275            |
| Number of marriage licenses issued                  | 583              | 500              | 500            |
| Number of deed/deed of trust recordings             | 8,196            | 13,000           | 14,000         |
| Number of civil court orders processed (approx.)    | 3,554            | 4,500            | 5,000          |
| Number of criminal court orders processed (approx.) | 12,732           | 20,000           | 22,000         |

# Law Library

## 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.



The law library was created during FY 1971-72 and was part of the Commonwealth's Attorney Office budget.

## What We Do

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

## Goals/Objectives

- Provide legal reference assistance to library patrons.
- Maintain inventory and preserve the physical collection of legal materials.

FY 21 Total Budget

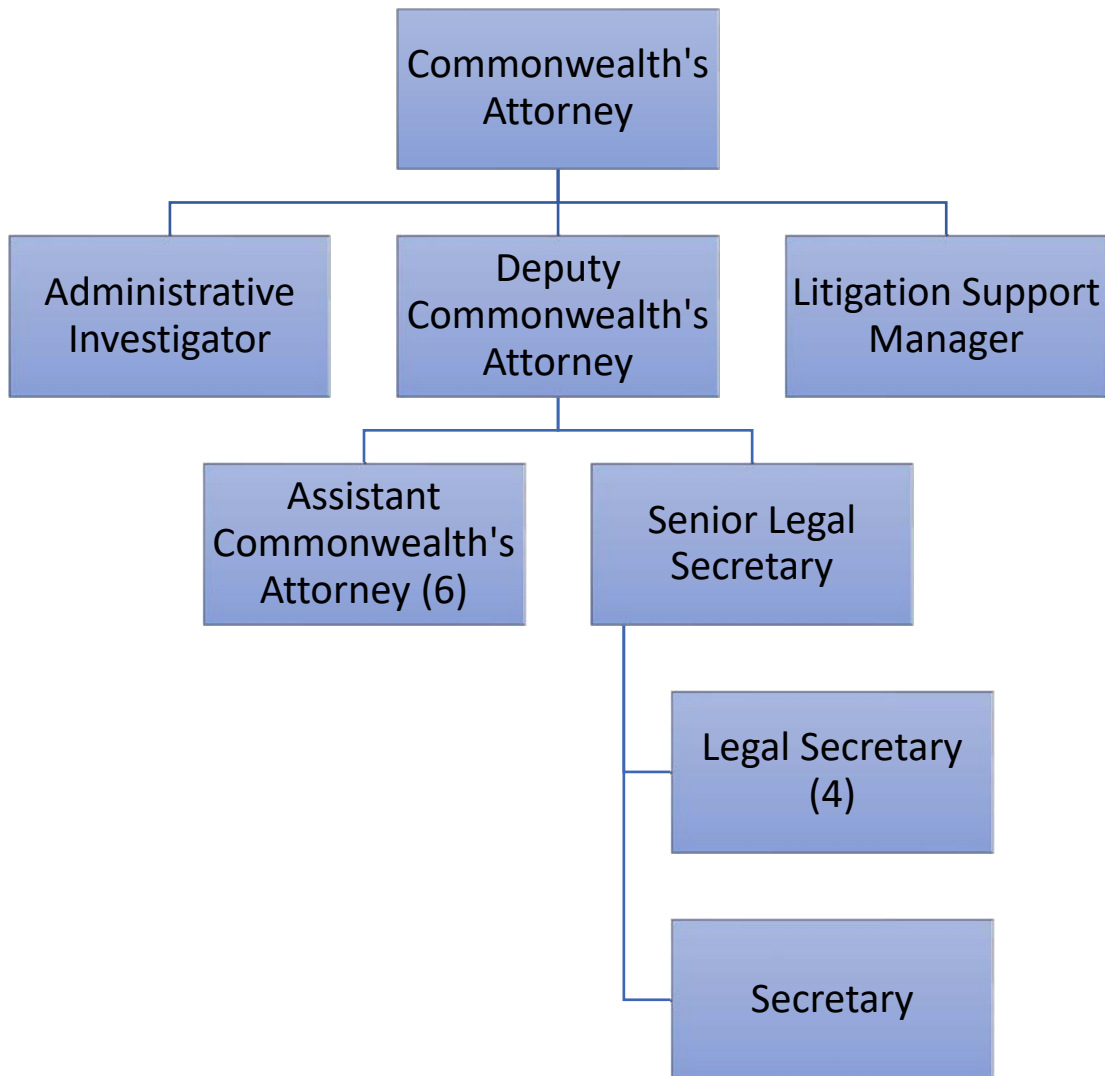
\$15,000

No Notable Changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |        |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |        |
| Operating                  | \$14,893         | \$12,500                     | \$13,657                      | \$15,000                    | \$2,500                | 20.00% |
| <b>Total</b>               | 14,893           | 12,500                       | 13,657                        | 15,000                      | 2,500                  | 20.00% |
| Fees                       | 14,893           | 12,500                       | 13,657                        | 15,000                      | 2,500                  | 20.00% |
| Local Tax Funding          | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%  |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%  |

## Commonwealth's Attorney



# 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.

The Frederick County Commonwealth's Attorney's Office is a leader in the field of digital evidence presentation in the courtroom setting. Not only does the use of this technology streamline the trial process, it also allows judges, juries, and the public to better understand the facts of a particular case. It has been our experience that a clear understanding of the physical evidence in a case leads to better and more just results for everyone involved in the criminal justice system.



McGruff the Crime Dog together with the Commonwealth's Attorney Ross Spicer and Deputy Commonwealth's Attorney Andrew Robbins at the 2018 National Night Out event.



Commonwealth's Attorney's Office staff members at the 2019 Public Safety Fair

Working together with our community partners, the Commonwealth's Attorney's Office engages in outreach programs designed to combat domestic violence, to educate young drivers about the dangers of drugged, drunk & distracted driving, and to help train and re-certify our local and state law enforcement officers in the latest criminal law & procedure.

## What We Do

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

## Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |              |
| Personnel                  | \$1,609,867        | \$1,669,447                  | \$1,652,472                   | \$1,737,379                 | \$67,932               | 4.06%        |
| Operating                  | 77,471             | 76,600                       | 66,163                        | 93,050                      | 16,450                 | 21.47%       |
| Capital/Leases             | 6,738              | 5,800                        | 5,004                         | 7,000                       | 1,200                  | 20.68%       |
| <b>Total</b>               | <b>1,694,076</b>   | <b>1,751,847</b>             | <b>1,723,639</b>              | <b>1,837,429</b>            | <b>85,582</b>          | <b>4.88%</b> |
| State/Federal              | 554,693            | 555,487                      | 576,439                       | 608,159                     | 52,672                 | 9.48%        |
| <b>Local Tax Funding</b>   | <b>\$1,139,383</b> | <b>\$1,196,360</b>           | <b>\$1,147,200</b>            | <b>\$1,229,270</b>          | <b>\$32,910</b>        | <b>2.75%</b> |
| <b>Full-Time Positions</b> | <b>15</b>          | <b>15</b>                    | <b>16</b>                     | <b>16</b>                   | <b>1</b>               | <b>6.66%</b> |

## Goals/Objectives

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

## FY 21 Total Budget

**\$1,837,429**

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position Administrative Investigator hired mid-year FY 2020

## Operating

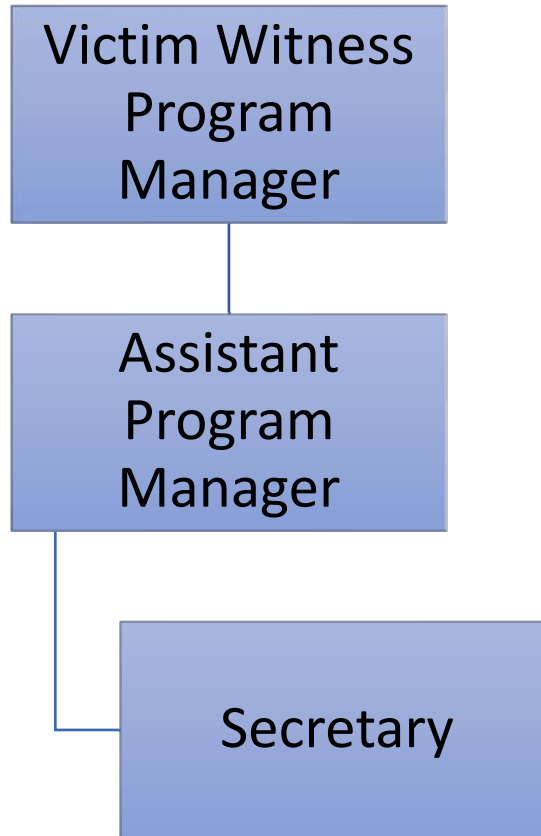
- Additional funding needed for increases in office supplies and travel

## Service Levels

|                                              | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------|------------------|------------------|----------------|
| Caseload Circuit Court                       | 3,670            | 5,000            | 5,000          |
| Caseload General District Court              | 15,703           | 18,250           | 18,000         |
| Caseload Juvenile & Domestic Relations Court | 2,225            | 2,750            | 2,500          |

FY 2019 Actuals are based on calendar year

## Victim/Witness Program



# 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.



The fire burning is for the flame of energy and passion for our victims and witnesses, the purple in the “V” is for the domestic violence victims and the teal in the “W” is for sexual assault victims. Altogether it stands for “VW” (Victim Witness) and together we will support and fight to end domestic violence and sexual assault.

## What We Do

- Criminal Justice Process
- Victims’ Rights
- Referrals
- Victims Compensation
- Forensic Exams
- Employee Intercession
- Crisis Intervention
- Financial Assistance
- Notification
- Victim Impact Statement
- Restitution
- Protective Order
- Prosecution Interviews
- Confidentiality
- Escort
- Parole
- Closed Preliminary Hearing
- Interpreter Services

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

## Victim/Witness Program

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$169,995        | \$203,166                    | \$181,980                     | \$211,947                   | \$8,781                | 4.32%          |
| Operating                  | 16,299           | 11,735                       | 12,406                        | 11,735                      | 0                      | 0.00%          |
| <b>Total</b>               | 186,294          | 214,901                      | 194,386                       | 223,682                     | 8,781                  | 4.08%          |
| State/Federal              | 183,837          | 207,471                      | 192,408                       | 207,470                     | -1                     | 0.00%          |
| <b>Local Tax Funding</b>   | <b>\$2,457</b>   | <b>\$7,430</b>               | <b>\$1,978</b>                | <b>\$16,212</b>             | <b>\$8,782</b>         | <b>118.19%</b> |
| <b>Full-Time Positions</b> | <b>3</b>         | <b>3</b>                     | <b>3</b>                      | <b>3</b>                    | <b>0</b>               | <b>0.00%</b>   |

### 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.

### FY 21 Total Budget

**\$223,682**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

### Service Levels

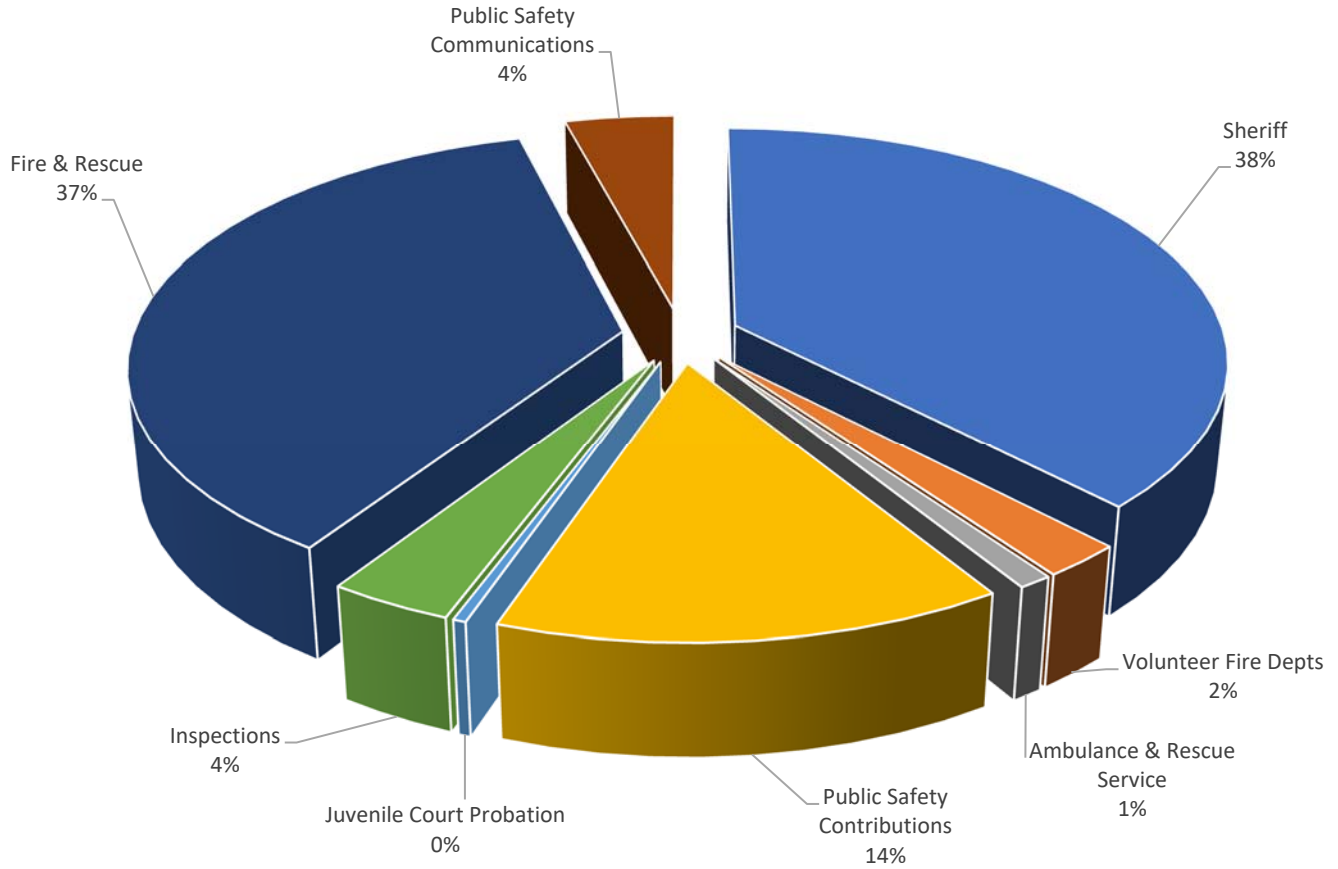
|                                                        | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|--------------------------------------------------------|------------------|------------------|----------------|
| New cases opened/number of protective orders generated | 1,147            | 2,550            | 2,550          |
| Direct Service Victims Serviced                        | 1,143            | 1,400            | 1,400          |
| Generic Service Victims Serviced                       | 2,217            | 2,100            | 2,100          |

# Public Safety



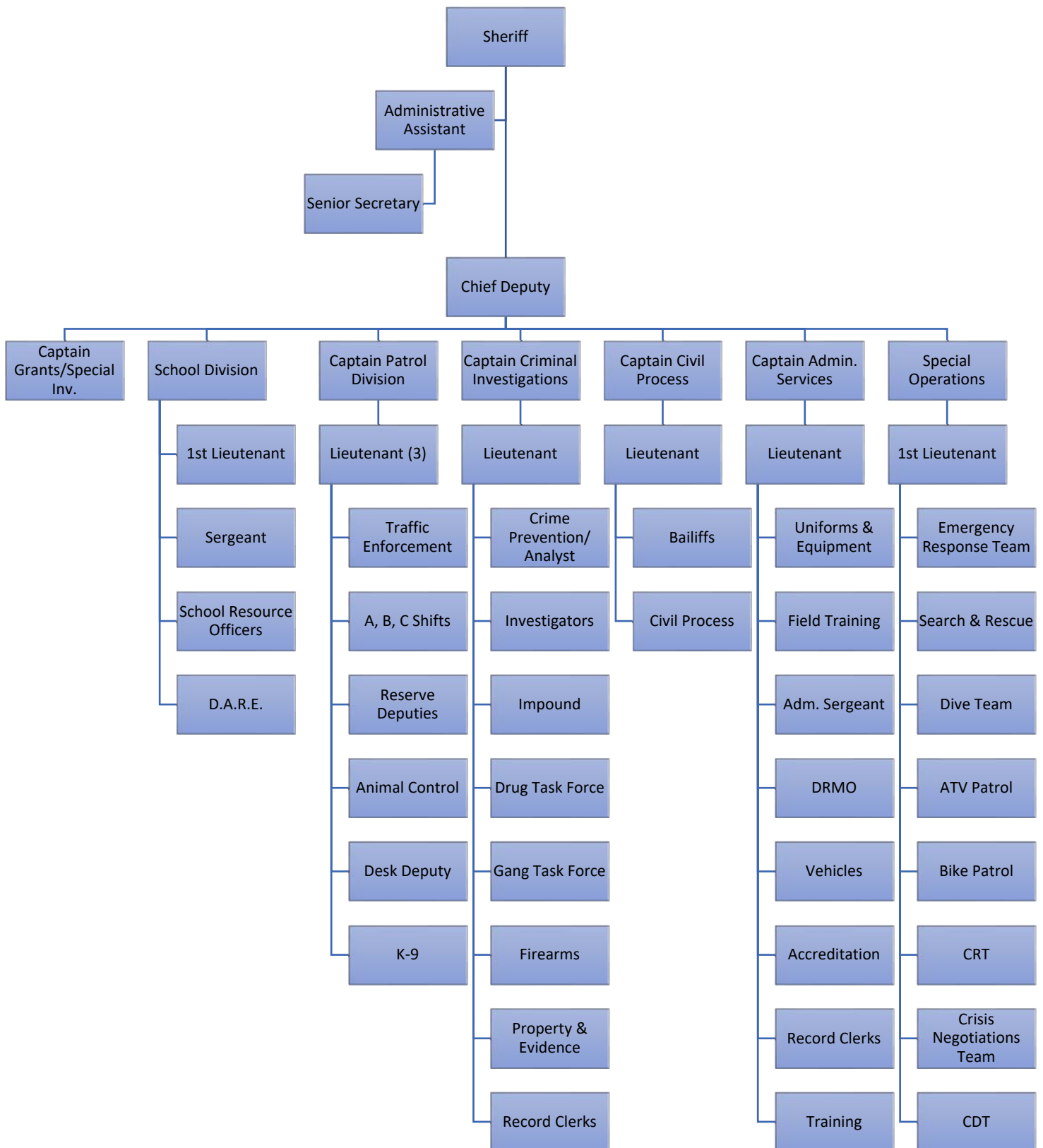
Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety



|                              | 2019<br>Actual      | 2020<br>Budget      | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|------------------------------|---------------------|---------------------|---------------------------|-----------------------------------------|--------------|
|                              |                     |                     |                           | Amount                                  | %            |
| Sheriff                      | \$15,684,033        | \$15,860,951        | <b>\$16,170,319</b>       | \$309,368                               | 1.95%        |
| Volunteer Fire Departments   | 1,103,311           | 958,319             | <b>985,419</b>            | 27,100                                  | 2.83%        |
| Ambulance & Rescue Service   | 504,222             | 409,868             | <b>411,150</b>            | 1,282                                   | 0.31%        |
| Public Safety Contributions  | 5,545,272           | 5,511,011           | <b>6,082,170</b>          | 571,159                                 | 10.36%       |
| Juvenile Court Probation     | 191,311             | 155,457             | <b>156,701</b>            | 1,244                                   | 0.80%        |
| Inspections                  | 1,376,296           | 1,376,895           | <b>1,497,058</b>          | 120,163                                 | 8.73%        |
| Fire and Rescue              | 13,059,018          | 15,216,471          | <b>15,656,871</b>         | 440,400                                 | 2.89%        |
| Public Safety Communications | 1,431,539           | 1,695,774           | <b>1,780,817</b>          | 85,043                                  | 5.02%        |
| <b>TOTAL EXPENDITURES</b>    | <b>\$38,895,002</b> | <b>\$41,184,746</b> | <b>\$42,740,505</b>       | <b>\$1,555,759</b>                      | <b>3.78%</b> |

# Sheriff



# Sheriff

## Mission

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

The Frederick County Sheriff's Office is a full-service law enforcement agency that provides many different aspects of safety and security for the citizens of Frederick County and those who work or visit the area.



Frederick County Sheriff's Youth Camp is held every summer. About 80 children between the ages of 10 and 14 participate in this program that helps build character, teach critical thinking along with other fun activities. Counselors are all Frederick County deputies and administrative staff.

## What We Do

### Patrol Division

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

### Investigative Division

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

### School Safety Division

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

### Court Security/Civil Process

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

### Administrative Division

- Maintain the Sheriff's Office accreditation, vehicles, uniforms, equipment, training

### Special Operations Division

- Responsible for all emergency teams and K-9 patrol

## Budget Summary

|                            | FY2019<br>Actual    | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|---------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                     |                              |                               |                             |                        |              |
| Personnel                  | \$12,794,361        | \$13,505,250                 | \$14,180,844                  | \$14,084,591                | \$579,341              | 4.28%        |
| Operating                  | 1,650,237           | 2,029,681                    | 1,808,313                     | 2,072,308                   | 42,627                 | 2.10%        |
| Capital/Leases             | 1,239,435           | 326,020                      | 722,467                       | 13,420                      | -312,600               | -95.88%      |
| <b>Total</b>               | <b>15,684,033</b>   | <b>15,860,951</b>            | <b>16,711,621</b>             | <b>16,170,319</b>           | <b>309,368</b>         | <b>1.95%</b> |
| Fees                       | 535,972             | 521,000                      | 523,464                       | 529,524                     | 8,524                  | 1.63%        |
| State/Federal              | 2,783,469           | 2,720,540                    | 2,781,937                     | 2,846,082                   | 125,542                | 4.61%        |
| <b>Local Tax Funding</b>   | <b>\$12,364,592</b> | <b>\$12,620,411</b>          | <b>\$13,406,220</b>           | <b>\$12,794,713</b>         | <b>\$174,302</b>       | <b>1.38%</b> |
| <b>Full-Time Positions</b> | <b>143.5</b>        | <b>153.5</b>                 | <b>153.5</b>                  | <b>155.5</b>                | <b>2</b>               | <b>1.30%</b> |

## Goals/Objectives

- Provide Frederick County citizens with the best services
- Continue to recruit and hire quality personnel.
- Continue with community relations such as Project Lifesaver, Elder Abuse Programs, Community Connections, VIN Etching, Sheriff's Youth Camp, Child Fingerprinting, Citizen's Academy, and the Explorer Program.
- Continue working relationships with outside agencies and businesses that request our services and assistance.
- Continue to maintain our Law Enforcement Accreditation.
- Continue to provide the best safety and security for our schools.
- Continue to train and utilize police K-9's and Bloodhound for fugitive/criminal apprehension as well as search and rescue.
- Continue to upgrade equipment to provide the safest work environment for our personnel and the people we are sworn to protect.

## Service Levels

|                                   | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-----------------------------------|------------------|------------------|----------------|
| Law Enforcement Calls for Service | 77,238           | 66,737           | 73,545         |
| # of Warrants Served              | 7,148            | 7,222            | 7,411          |
| # of Criminal Arrests             | 3,324            | 3,065            | 3,001          |
| # of Citations Issued             | 5,956            | 6,895            | 6,345          |
| # of Cases Reported               | 5,562            | 6,112            | 5,552          |
| # of Civil Papers Served          | 17,577           | 15,803           | 15,784         |
| # of Extraditions/Transports      | 624              | 632              | 776            |

## FY 21 Total Budget

**\$16,170,319**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- Two new positions School Resource Officer and Investigator – funding frozen pending COVID-19 financial outcome

### Operating

- Maintenance Service Contracts increase

### Capital

- No capital equipment budgeted – funding for capital associated with new positions frozen pending COVID-19 financial outcome

# 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.



New volunteer Fire and Rescue members participate in a live fire training exercise in order to earn Firefighter certification.

## What We Do

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

## FY 21 Total Budget

**\$985,419**

### Operating

- Increase in Fire Program funding

## Goals/Objectives

- Provide fair and accurate contributions to the County fire departments.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$93,896         | \$93,900                     | \$89,998                      | \$91,000                    | -\$2,900               | -3.08%        |
| Operating                  | 1,009,415        | 864,419                      | 1,004,382                     | 894,419                     | 30,000                 | 3.47%         |
| <b>Total</b>               | <b>1,103,311</b> | <b>958,319</b>               | <b>1,094,380</b>              | <b>985,419</b>              | <b>27,100</b>          | <b>2.82%</b>  |
| State/Federal              | 273,930          | 240,000                      | 273,930                       | 270,000                     | 30,000                 | 12.50%        |
| <b>Local Tax Funding</b>   | <b>\$829,381</b> | <b>\$718,319</b>             | <b>\$820,450</b>              | <b>\$715,419</b>            | <b>-\$2,900</b>        | <b>-0.40%</b> |
| <b>Full-Time Positions</b> | <b>0</b>         | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b>  |

# 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.



Volunteers meet Aircare to transport a critically injured patient to the trauma center.

## What We Do

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

## Goals/Objectives

- Provide fair and accurate contributions to the County rescue squad companies.

FY 21 Total Budget

\$411,150

No Notable Changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$504,222        | \$409,868                    | \$409,868                     | \$411,150                   | \$1,282                | 0.31% |
| <b>Total</b>               | 504,222          | 409,868                      | 409,868                       | 411,150                     | 1,282                  | 0.31% |
| State/Federal              | 183,072          | 88,718                       | 88,718                        | 90,000                      | 1,282                  | 1.44% |
| <b>Local Tax Funding</b>   | \$321,150        | \$321,150                    | \$321,150                     | \$321,150                   | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# 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.



Pictured is the Regional Jail Complex. From bottom to top: Juvenile Detention Center, main jail facility, Community Corrections, and the Animal Shelter is the smaller building at the top.

## What We Do

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

## Goals/Objectives

- Allocate Frederick County's share of the Adult and Juvenile Detention Centers.

## FY 21 Total Budget

**\$6,082,170**

## Notable Changes

### Operating

- Increases in adult and juvenile detention center contributions due to increases in operating expenses

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Operating                  | \$5,545,272      | \$5,511,011                  | \$5,511,011                   | \$6,082,170                 | \$571,159              | 10.36%       |
| Local Tax Funding          | \$5,545,272      | \$5,511,011                  | \$5,511,011                   | \$6,082,170                 | \$571,159              | 10.36%       |
| <b>Full-Time Positions</b> | <b>0</b>         | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b> |

## **Juvenile Court Probation**

**26th District Court  
Service Unit**

**Timbrook  
Achievement  
Center Coordinator**

# Juvenile Court Probation

## Mission

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



The DJJ  
Transformation:  
Reduce, Reform,  
Replace

Over the last several years, the Department has undertaken a rigorous self-analysis to make sure that we are using taxpayer resources effectively and getting the outcomes we want for the youth, families and communities we serve. The transformation efforts break down into three core initiatives: 1) Safety **Reduce** the use of the large and aging juvenile correctional facilities; 2) **Reform** correctional and treatment practices within the facilities and with youth returning to communities; and 3) Develop a plan to ultimately **Replace** DJJ's two facilities with smaller, regional, treatment oriented juvenile correctional centers and a statewide continuum of local alternative placements and evidence-based services.

## What We Do

- The Court Probation Unit provides intake services, probation and parole supervision, and conducts social history investigations and reports for the Court
  - Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by protective service workers, children in need of services, and children in need of supervision petitions
    - This office provides supervision of those youth who are under terms and conditions of release pending adjudication, 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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$52,958         | \$113,312                    | \$98,604                      | \$63,016                    | -\$50,296              | -44.38%        |
| Operating                  | 138,353          | 42,145                       | 52,803                        | 93,685                      | 51,540                 | 122.29%        |
| <b>Total</b>               | 191,311          | 155,457                      | 151,407                       | 156,701                     | 1,244                  | 0.80%          |
| State/Federal              | 178,052          | 128,358                      | 128,358                       | 128,358                     | 0                      | 0.00%          |
| Local Tax Funding          | \$13,259         | \$27,099                     | \$23,049                      | \$28,343                    | \$1,244                | 4.59%          |
| <b>Full-Time Positions</b> | <b>1</b>         | <b>2</b>                     | <b>1</b>                      | <b>1</b>                    | <b>-1</b>              | <b>-50.00%</b> |

## 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.

## FY 21 Total Budget

**\$156,701**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- Reduced from two full-time positions to one full-time position

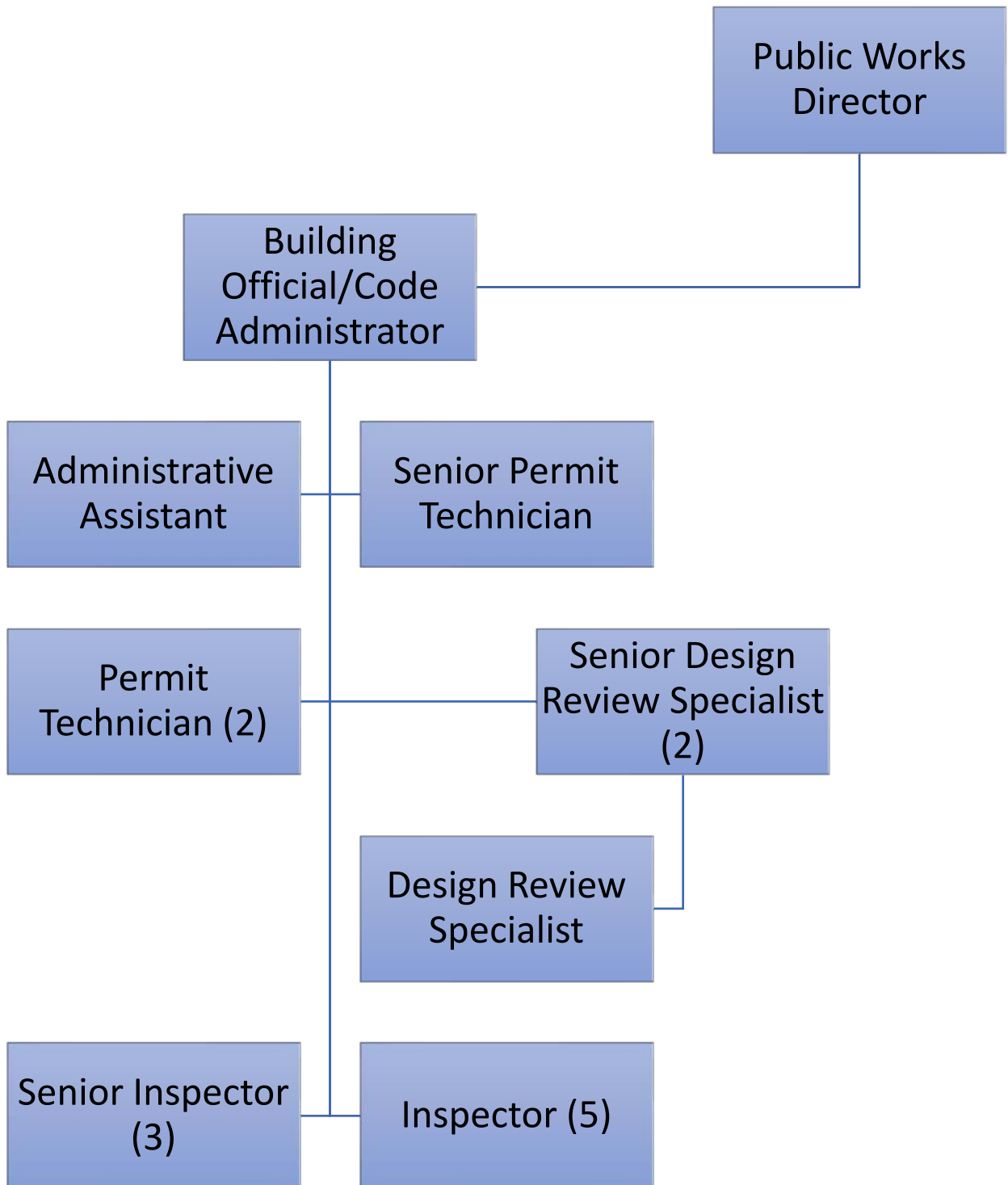
### Operating

- Increase in contractual services due to reduction in staff

## Service Levels

|                                                     | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-----------------------------------------------------|------------------|------------------|----------------|
| Post Dispositional Case Management Admissions       | 73               | 40               | 50             |
| Timbrook Achievement Center Site Program Admissions | 0                | 15               | 25             |
| Life Skills Program Admissions                      | 25               | 20               | 30             |
| Anger Management Program Admissions                 | 8                | 12               | 25             |
| Larceny Reduction Program Admissions                | 3                | 10               | 15             |
| Substance Abuse Education Program Admissions        | 12               | 20               | 60             |
| Substance Abuse Treatment Program Admissions        | 11               | 5                | 10             |
| Supervision Plan Services Admissions                | 6                | 5                | 10             |

## Inspections



# Inspections

## 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.



The Virginia Statewide Building Code was first adopted in 1973. The 2015 Virginia Code edition is the 15<sup>th</sup> edition. Each edition of the code is still enforced through the Virginia Property Maintenance Code.

## What We Do

The Frederick County Inspections Department consisting of a staff of 16, issued 6,997 permits and conducted 18,483 individual inspections for the 2018-2019 fiscal year.

Records, excluding commercial plans, are scanned and stored digitally.

Residential building construction require one single set of building plans. The Inspections Department does not keep a paper copy. Residential building plans are digitally scanned and stored.

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$1,264,019      | \$1,296,525                  | \$1,313,040                   | \$1,420,544                 | \$124,019              | 9.56%          |
| Operating                  | 53,837           | 77,490                       | 49,965                        | 73,634                      | -3,856                 | -4.97%         |
| Capital/Leases             | 58,440           | 2,880                        | 2,869                         | 2,880                       | 0                      | 0.00%          |
| <b>Total</b>               | <b>1,376,296</b> | <b>1,376,895</b>             | <b>1,365,874</b>              | <b>1,497,058</b>            | <b>120,163</b>         | <b>8.72%</b>   |
| Fees                       | 1,376,296        | 1,376,895                    | 1,365,874                     | 1,406,000                   | 29,105                 | 2.11%          |
| <b>Local Tax Funding</b>   | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                    | <b>\$91,058</b>             | <b>\$91,058</b>        | <b>100.00%</b> |
| <b>Full-Time Positions</b> | <b>15</b>        | <b>15</b>                    | <b>16</b>                     | <b>16</b>                   | <b>1</b>               | <b>6.66%</b>   |

## Goals/Objectives

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

## FY 21 Total Budget

**\$1,497,058**

## Notable Changes

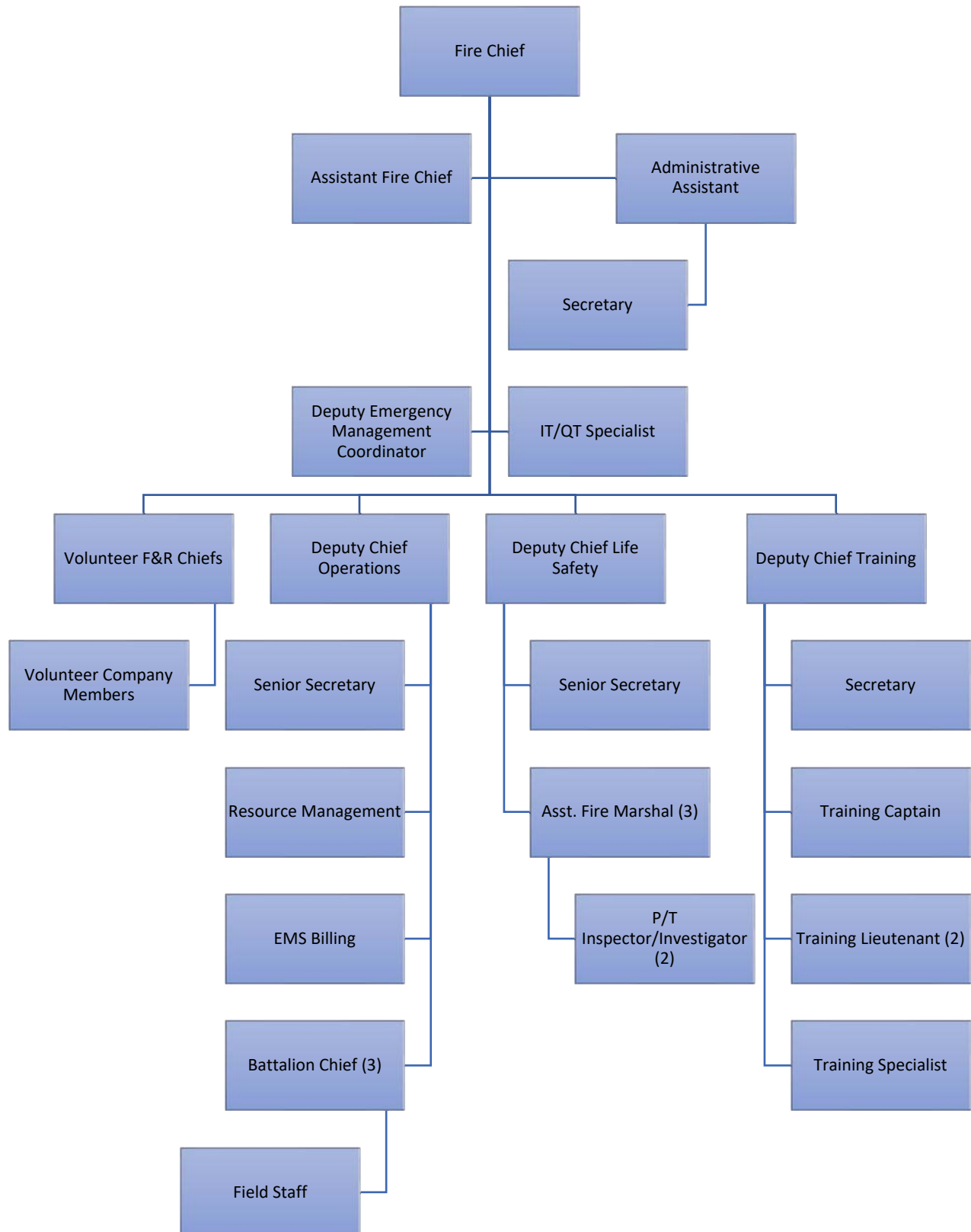
### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position Design Review Specialist hired mid-year FY 2020

## Service Levels

|                                                                     | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------------------------------------------------|------------------|------------------|----------------|
| Number of inspections performed                                     | 18,483           | 18,190           | 18,122         |
| Number of building/zoning related permits issued                    | 6,997            | 6,800            | 6,724          |
| Number of failed inspections                                        | 5,194            | 4,632            | 4,832          |
| Number of code-related FOIA inquiries                               | 238              | 241              | 240            |
| Number of code-related Property Maintenance and complaints received | 176              | 160              | 160            |
| Number of plans submitted for review                                | 2,225            | 2,277            | 2,260          |

# Fire and Rescue



# Fire and Rescue

## 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.



The Department recognizes that prevention is the best protection against fire and life safety issues. Through different events, we strive to educate the community about how to create and maintain a fire safe lifestyle, reducing the chance for accidental fire and life emergencies. We offer numerous programs to the community, all of which are free.

## What We Do

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

Cancer within the Fire Service is a growing epidemic. The Department has taken several steps to reduce the risks to our firefighters. Our Department has successfully installed gear extractors at 10 of the 11 stations, with the last one planned for installation during winter of 2019. Ultimately, this plan will allow all fire and rescue personnel to remove carcinogens from the gear after each incident.

In addition to the gear extractors, our Department has been working to expand the annual wellness physical by including cancer screenings, upgrading firefighting hoods for better protection, and ensuring our firefighters have access to decontamination supplies to reduce exposure risks.

## Budget Summary

|                            | FY2019<br>Actual    | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|---------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                     |                              |                               |                             |                        |               |
| Personnel                  | \$11,834,720        | \$13,540,982                 | \$13,940,064                  | \$14,168,078                | \$627,096              | 4.63%         |
| Operating                  | 898,362             | 1,569,345                    | 932,878                       | 1,477,149                   | -92,196                | -5.87%        |
| Capital/Leases             | 325,936             | 106,144                      | 188,829                       | 11,644                      | -94,500                | -89.03%       |
| <b>Total</b>               | <b>13,059,018</b>   | <b>15,216,471</b>            | <b>15,061,771</b>             | <b>15,656,871</b>           | <b>440,400</b>         | <b>2.89%</b>  |
| Fees                       | 594,100             | 537,787                      | 603,537                       | 680,629                     | 142,842                | 26.56%        |
| State/Federal              | 6,520               | 182,547                      | 53,171                        | 122,297                     | -60,250                | -33.00%       |
| <b>Local Tax Funding</b>   | <b>\$12,458,398</b> | <b>\$14,496,137</b>          | <b>\$14,405,063</b>           | <b>\$14,853,945</b>         | <b>\$357,808</b>       | <b>2.46%</b>  |
| <b>Full-Time Positions</b> | <b>131.5</b>        | <b>140.5</b>                 | <b>135.5</b>                  | <b>135.5</b>                | <b>-5</b>              | <b>-3.55%</b> |

## 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

|                                                 | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-------------------------------------------------|------------------|------------------|----------------|
| # of fire incidents                             | 321              | 400              | 420            |
| # of emergency medical service incidents        | 8,202            | 8,300            | 8,600          |
| # of public service/good intent incidents       | 2,507            | 2,100            | 2,500          |
| # of Hazardous Materials incidents              | 127              | 150              | 180            |
| Total Number of Calls                           | 11,157           | 11,200           | 12,000         |
| # of hours – code inspections performed         | 580              | 800              | 1,400          |
| # of hours – community outreach events attended | 70               | 275              | 90             |
| # of hours – investigations                     | 76               | 400              | 80             |
| Total number of permits issued                  | 79               | 75               | 90             |
| Total number of plans reviewed                  | 206              | 250              | 250            |

## FY 21 Total Budget

**\$15,656,871**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- Eight new positions
- Firefighter/EMT – funding frozen pending COVID-19 financial outcome
- Five vacant positions – funding frozen pending COVID-19 financial outcome

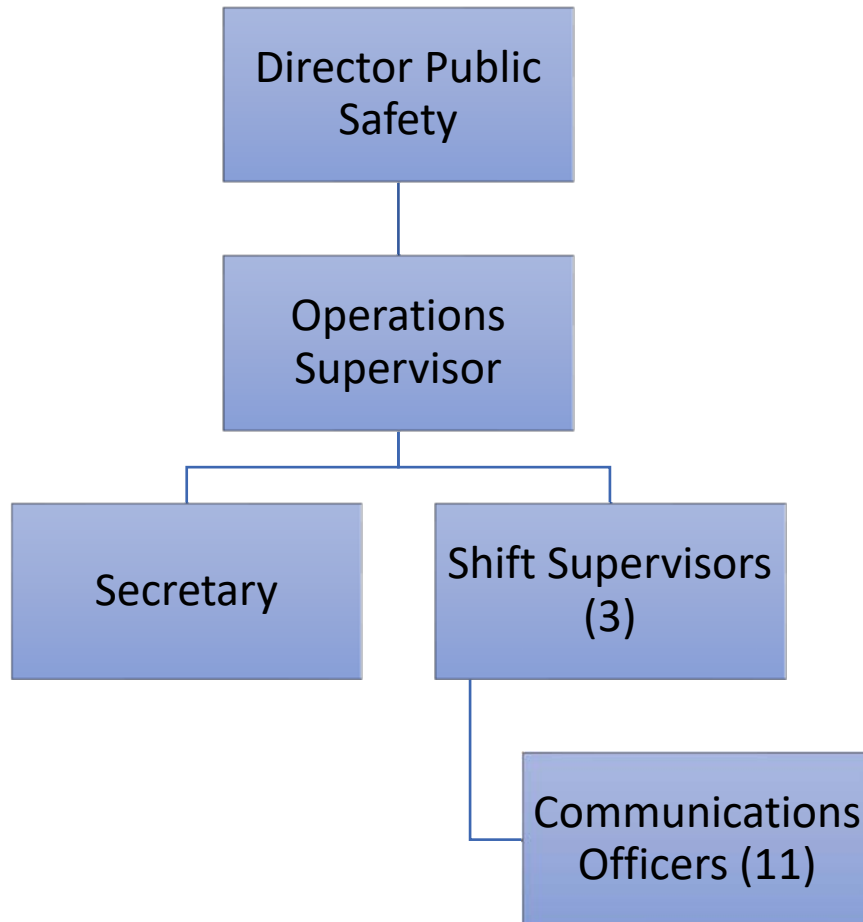
### Operating

- Maintenance increases
- Supplies increases
- Reduction in uniform expenses

### Capital

- No capital needed for Firefighter/EMT positions

## Public Safety Communications



# 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.

We realize that our one and only product is service and we strive to provide this to our citizens at the most superior level possible.

We will provide this service in a prompt, courteous, professional manner, striving for efficiency.

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

Implemented Smart 9-1-1, a free service designed to help citizens when they call 9-1-1. The citizen will create an account and input information that is private and secure. The center will have important information such as medical conditions, disabilities, emergency contacts, animals in house, etc. All information is displayed on the screen whenever they call 9-1-1, saving time in an emergency.

Dispatchers have been working with senior citizen communities to assist them in signing up for Smart 9-1-1.

Dispatchers have been working with the hearing impaired community to familiarize them with text2 9-1-1 services.



The Dispatch Center has 6 positions and with future growth can be enlarged for 6 more positions. There is a primary law console, primary fire & rescue console, and 4 call-take consoles. There is a minimum of 3 dispatchers on duty at a time.

## What We Do

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

## Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |              |
| Personnel                  | \$1,053,293        | \$1,297,183                  | \$1,085,856                   | \$1,264,342                 | -\$32,841              | -2.53%       |
| Operating                  | 269,549            | 382,926                      | 324,685                       | 500,315                     | 117,389                | 30.65%       |
| Capital/Leases             | 108,697            | 15,665                       | 114,756                       | 16,160                      | 495                    | 3.15%        |
| <b>Total</b>               | <b>1,431,539</b>   | <b>1,695,774</b>             | <b>1,525,297</b>              | <b>1,780,817</b>            | <b>85,043</b>          | <b>5.01%</b> |
| State/Federal              | 257,533            | 251,588                      | 242,036                       | 249,588                     | -2,000                 | -0.70%       |
| <b>Local Tax Funding</b>   | <b>\$1,174,006</b> | <b>\$1,444,186</b>           | <b>\$1,283,261</b>            | <b>\$1,531,229</b>          | <b>\$87,043</b>        | <b>6.03%</b> |
| <b>Full-Time Positions</b> | <b>14</b>          | <b>17</b>                    | <b>16</b>                     | <b>17</b>                   | <b>0</b>               | <b>0.00%</b> |

## Goals/Objectives

- Evaluate the Text to 9-1-1 system.
- Continue to evaluate “AlertFrederickCounty”, which currently has 7,998 citizens signed up for emergency messages.
- Work with vendors and the Virginia 9-1-1 services board to begin the move to the Next Generation 9-1-1 (NG9-1-1) system. This will require an upgrade of the E9-1-1 network that is based on modern internet protocol and has the ability to deliver calls faster, transfer 9-1-1 calls/data anywhere, interconnect with other Public Safety systems and databases and receive multimedia communications like text, photos, and video. Work has begun on installation of over two miles of fiber cables at the Public Safety Building to provide redundancy for the phone system. Work will continue through 2020 at which time the system will be tested and turned over to the Center.

## Service Levels

|                                             | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------------------------|------------------|------------------|----------------|
| Average EMS call processing time (minutes)  | 1.18             | 1.15             | 1.15           |
| Average Fire call processing time (minutes) | .48              | .45              | .45            |
| Total calls for service – Fire & Rescue/EMS | 11,573           | 12,734           | 12,151         |
| Total calls for service - Sheriff           | 86,946           | 97,055           | 91,300         |
| Percentage of emergency calls               | 32%              | 39%              | 32%            |
| Percentage of emergency landline calls      | 17%              | 7%               | 10%            |
| Percentage of emergency wireless calls      | 83%              | 92%              | 90%            |
| Percentage of non-emergency calls           | 67%              | 65%              | 67%            |

## FY 21 Total Budget

**\$1,780,817**

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Operating

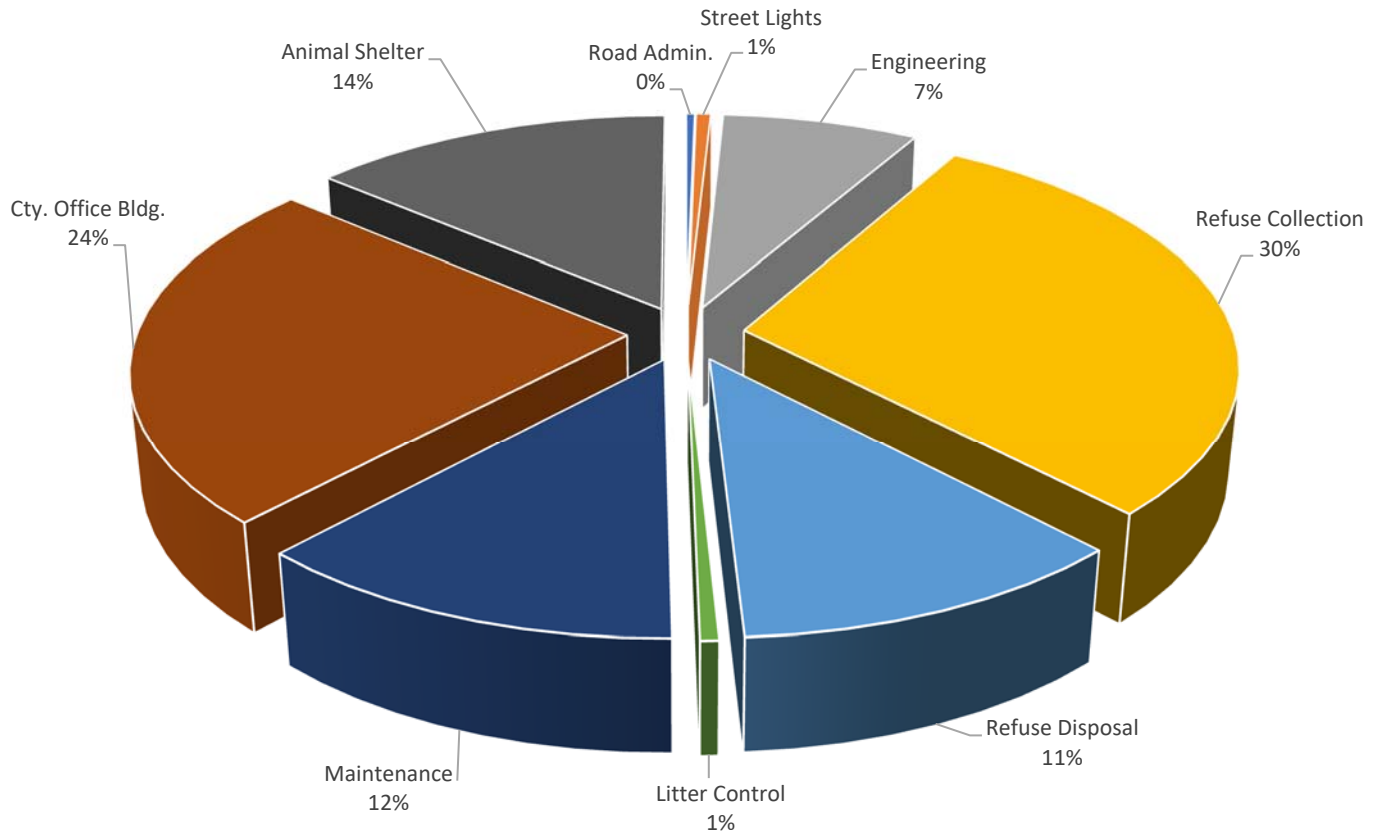
- Telephone expense increases due to Next Generation 9-1-1 implementation

# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works



|                            | 2019<br>Actual     | 2020<br>Budget     | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|----------------------------|--------------------|--------------------|---------------------------|-----------------------------------------|--------------|
|                            |                    |                    |                           | Amount                                  | %            |
| Road Administration        | \$10,347           | \$18,500           | <b>\$18,500</b>           | \$0                                     | 0.00%        |
| Street Lights              | 28,350             | 38,050             | <b>32,112</b>             | -5,938                                  | -15.61%      |
| General Engineering        | 433,291            | 411,878            | <b>431,588</b>            | 19,710                                  | 4.79%        |
| Refuse Collection          | 1,716,573          | 1,539,879          | <b>1,703,410</b>          | 163,531                                 | 10.62%       |
| Refuse Disposal            | 614,476            | 686,880            | <b>651,360</b>            | -35,520                                 | -5.17%       |
| Litter Control             | 20,657             | 28,554             | <b>30,334</b>             | 1,780                                   | 6.23%        |
| Maintenance Administration | 659,754            | 674,436            | <b>706,177</b>            | 31,741                                  | 4.71%        |
| County Office Buildings    | 1,210,607          | 1,353,408          | <b>1,400,947</b>          | 47,539                                  | 3.51%        |
| Animal Shelter             | 738,062            | 769,553            | <b>796,400</b>            | 26,847                                  | 3.49%        |
| <b>TOTAL EXPENDITURES</b>  | <b>\$5,432,117</b> | <b>\$5,521,138</b> | <b>\$5,770,828</b>        | <b>\$249,690</b>                        | <b>4.52%</b> |

# Road Administration

## Mission

To administer street sign maintenance in Frederick County.



Approximately 4,000 signs are maintained in Frederick County.

## What We Do

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

## Goals/Objectives

- Maintain current street signage in Frederick County with the limited amount budgeted and no in-house staff
- Determine an effective and timely method to retrieve and transport downed signs to storage facility with no in-house staff

## Service Levels

|                                    | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|------------------------------------|------------------|------------------|----------------|
| # of street sign units to maintain | 4,000            | 4,000            | 4,000          |
| # of street sign units replaced    | 86               | 140              | 140            |

FY 21 Total Budget

\$18,500

No Notable Changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$10,347         | \$18,500                     | \$11,175                      | \$18,500                    | \$0                    | 0.00% |
| Local Tax Funding          | \$10,347         | \$18,500                     | \$11,175                      | \$18,500                    | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# Street Lights

## Mission

Provide street lighting to the contracted neighborhoods in Frederick County.



Thomas Edison's first successful incandescent lamp (light bulb) used a filament made of carbonized bamboo. On January 27, 1880, Edison received the historic patent embodying the principles of his incandescent lamp that paved the way for the universal domestic use of electric light. This light bulb is on display at the Smithsonian National Museum of American History in Washington, D.C.

## What We Do

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

## Goals/Objectives

- Provide street lighting to the contracted neighborhoods.

**FY 21 Total Budget**

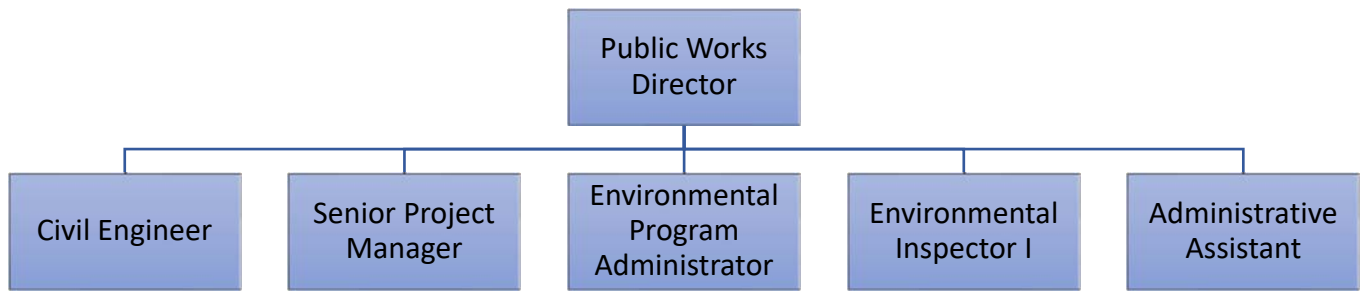
**\$32,112**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Operating                  | \$28,350         | \$38,050                     | \$31,873                      | \$32,112                    | -\$5,938               | -15.60% |
| <b>Total</b>               | 28,350           | 38,050                       | 31,873                        | 32,112                      | -5,938                 | -15.60% |
| Fees                       | 28,350           | 38,050                       | 31,873                        | 32,112                      | -5,938                 | -15.60% |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%   |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%   |

## General Engineering



# General Engineering

## Mission

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



This photo depicts the future road known as Crossover Blvd. This project consists of a road approximately 1.07 miles in length, a bridge that is 321.3 feet in length, and a two-lane roundabout. This major road improvement is expected to take approximately 2 years to complete and all aspects of this road project to include coordination of utilities, maintenance of traffic at the I-81 bridge crossing and major improvements at Route 522 and construction of stormwater management facilities will all be managed by this department.

## What We Do

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

Final design of the new Albin Convenience Site has been completed in-house and construction is expected to begin by the end of 2019.

Public Works is currently managing the construction of the Crossover Boulevard project as well as the design of the Renaissance Drive extension which is slated to go out for bid in the fall of 2020.

Public Works is also expanding the VSMP program to improve permit compliance through the implementation of preliminary erosion and sediment control inspections for all new home construction.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$384,830        | \$383,808                    | \$395,604                     | \$403,184                   | \$19,376               | 5.04%          |
| Operating                  | 20,053           | 28,070                       | 13,704                        | 27,404                      | -666                   | -2.37%         |
| Capital/Leases             | 28,408           | 0                            | 1,032                         | 1,000                       | 1,000                  | 100.00%        |
| <b>Total</b>               | <b>433,291</b>   | <b>411,878</b>               | <b>410,340</b>                | <b>431,588</b>              | <b>19,710</b>          | <b>4.79%</b>   |
| Fees                       | 292,008          | 195,316                      | 183,848                       | 296,130                     | 100,814                | 51.62%         |
| <b>Local Tax Funding</b>   | <b>\$141,283</b> | <b>\$216,562</b>             | <b>\$225,492</b>              | <b>\$135,458</b>            | <b>-\$81,104</b>       | <b>-37.45%</b> |
| <b>Full-Time Positions</b> | <b>4</b>         | <b>4</b>                     | <b>4</b>                      | <b>5</b>                    | <b>1</b>               | <b>25.00%</b>  |

## Goals/Objectives

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

## FY 21 Total Budget

\$431,588

## Notable Changes

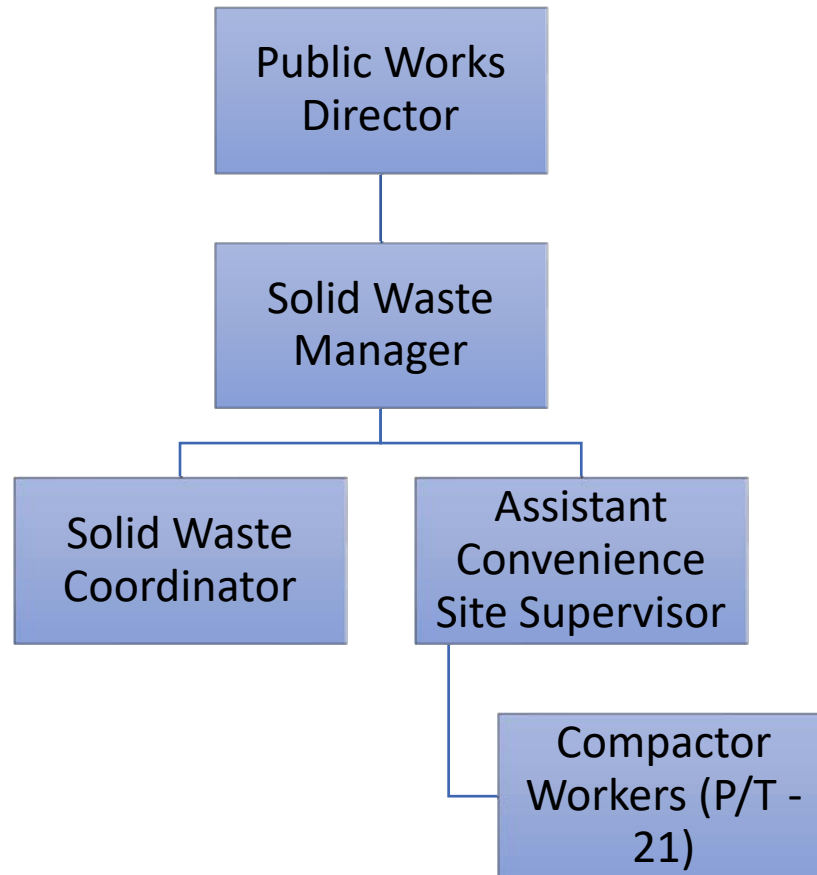
## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position Environmental Inspector – funding frozen pending COVID-19 financial outcome

## Service Levels

|                                                                                                                                       | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------|
| Number of land disturbance permits issued                                                                                             | 700              | 550              | 620            |
| Number of final grading inspections performed                                                                                         | 768              | 500              | 650            |
| Number of residential permit applications reviewed                                                                                    | 662              | 550              | 600            |
| First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed  | 100              | 100              | 100            |
| Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed | 36               | 35               | 30             |

## Refuse Collection



# Refuse Collection

## Mission

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



Paving underway at Round Hill Citizens Convenience site.

The Albin facility will be relocated to a portion of the former school transportation center property during FY 2020. It is scheduled to be operational in early FY 2021. The site is the busiest citizens convenience site in the county, accepting bagged household refuse and recyclables.

## What We Do

- This department is responsible for the collection and removal of Frederick County municipal solid waste from all County compactor and container sites
- This function is a contractual service provided to the County by an approved hauler and is extended to schools, parks, libraries and other municipal facilities within the County
- The County owns or leases the compactor and container sites and provides necessary labor and supervision to maintain appearance and function
- Manages the County's recycling program to include collection containers, hauling, and all associated processing fees
- Environmental education outreach to public and private schools, community groups, landfill tours for school groups across the region; partners with Extension Office during Conservation Days at county middle schools
- Perform in-house collection of used footwear and textiles from convenience sites and other community drop-offs
- Host community events such as rain barrel and compost bin sales
- Manage waste and 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 request for state Litter and Recycling Grant
- Solicit various competitive grants enhancing recycling programs and environmental education in the County

## Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |               |
| Personnel                  | \$603,380          | \$644,989                    | \$631,188                     | \$686,098                   | \$41,109               | 6.37%         |
| Operating                  | 721,116            | 887,550                      | 911,552                       | 1,006,912                   | 119,362                | 13.45%        |
| Capital/Leases             | 392,077            | 7,340                        | 225,684                       | 10,400                      | 3,060                  | 41.69%        |
| <b>Total</b>               | <b>1,716,573</b>   | <b>1,539,879</b>             | <b>1,768,424</b>              | <b>1,703,410</b>            | <b>163,531</b>         | <b>10.62%</b> |
| Fees                       | 289,979            | 293,287                      | 261,163                       | 261,145                     | -32,142                | -10.96%       |
| State/Federal              | 0                  | 7,800                        | 0                             | 0                           | -7,800                 | -100.00%      |
| <b>Local Tax Funding</b>   | <b>\$1,426,594</b> | <b>\$1,238,792</b>           | <b>\$1,507,261</b>            | <b>\$1,442,265</b>          | <b>\$203,473</b>       | <b>16.43%</b> |
| <b>Full-Time Positions</b> | <b>3</b>           | <b>3</b>                     | <b>3</b>                      | <b>3</b>                    | <b>0</b>               | <b>0.00%</b>  |

## Goals/Objectives

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

## FY 21 Total Budget

**\$1,703,410**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

### Operating

- Increase expected in recycling, hauling, and processing fees

## Service Levels

|                                                                | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------------------|------------------|------------------|----------------|
| Refuse collected and hauled (tons)                             | 27,288           | 23,207           | 24,607         |
| Household material recycled (tons)                             | 3,139            | 3,100            | 3,286          |
| Recycling Rate                                                 | 53.5%            | 47%              | 53%            |
| Business, community and other public outreach audience members | 5,450            | 5,000            | 400            |

# Refuse Disposal

## Mission

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



Residents drop off their refuse at any one of ten facilities or the landfill.

## What We Do

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

## Goals/Objectives

- Provide reliable, efficient, and convenient refuse disposal options to the County's citizens.

## FY 21 Total Budget

**\$651,360**

### Operating

- Lower disposal tonnage expected for FY 2021

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Operating                  | \$614,476        | \$686,880                    | \$645,200                     | \$651,360                   | -\$35,520              | -5.17%  |
| <b>Total</b>               | 614,476          | 686,880                      | 645,200                       | 651,360                     | -35,520                | -5.17%  |
| Fees                       | 115,905          | 129,720                      | 119,916                       | 116,700                     | -13,020                | -10.04% |
| <b>Local Tax Funding</b>   | \$498,571        | \$557,160                    | \$525,284                     | \$534,660                   | -\$22,500              | -4.04%  |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%   |

# Litter Control

## Mission

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



The litter crew picked up 23 tons of trash last year and remediated 500 illegally dumped tires.

## What We Do

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

## Goals/Objectives

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

FY 21 Total Budget

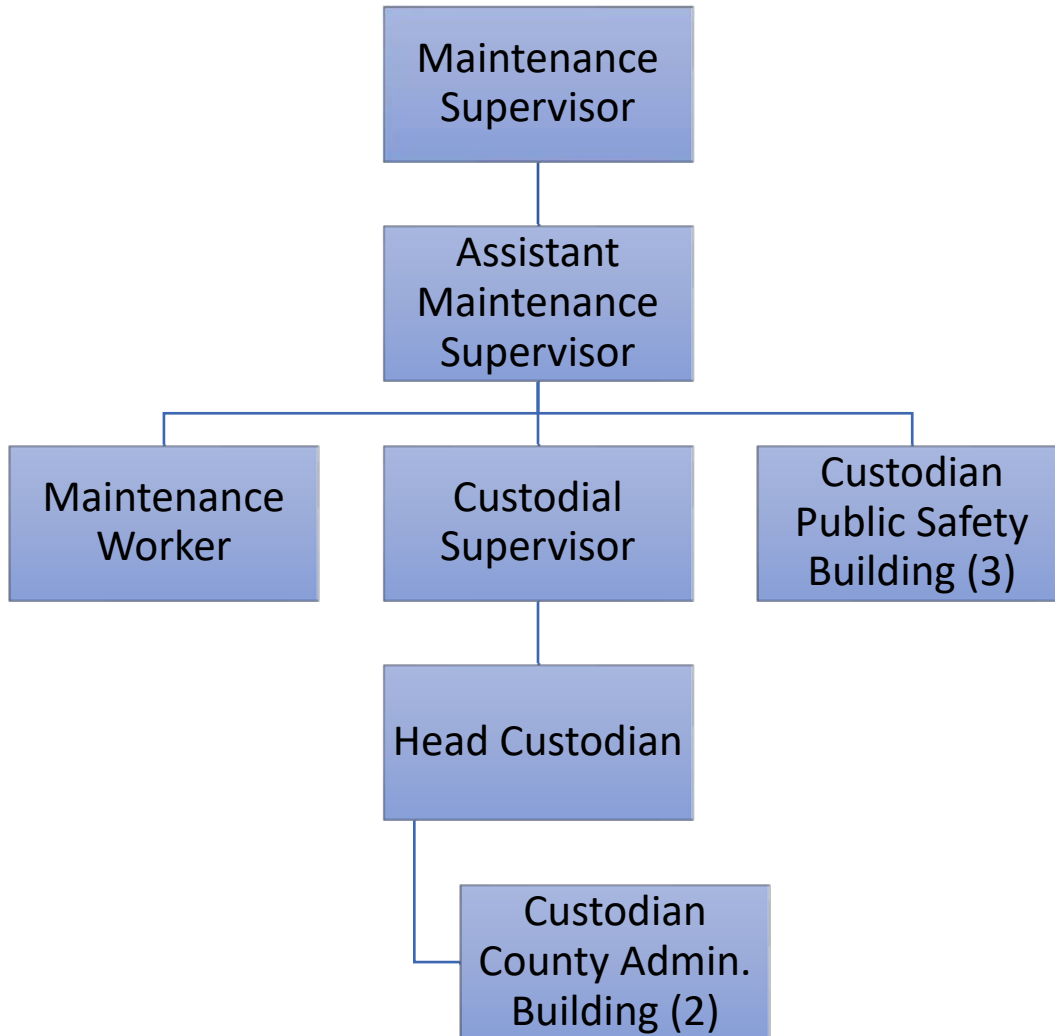
\$30,334

No Notable Changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Personnel                  | \$11,422         | \$18,113                     | \$14,436                      | \$19,302                    | \$1,189                | 6.56%   |
| Operating                  | 9,235            | 10,441                       | 6,830                         | 11,032                      | 591                    | 5.66%   |
| <b>Total</b>               | 20,657           | 28,554                       | 21,266                        | 30,334                      | 1,780                  | 6.23%   |
| State/Federal              | 18,330           | 16,330                       | 13,000                        | 13,000                      | -3,330                 | -20.39% |
| <b>Local Tax Funding</b>   | \$2,327          | \$12,224                     | \$8,266                       | \$17,334                    | \$5,110                | 41.80%  |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%   |

## Maintenance



# Maintenance

## 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.



The Frederick County Maintenance Department is responsible for the maintenance and repair of eight County properties totaling approximately 270,000 square feet.

## What We Do

- This department is responsible for cleaning, repairing, and maintaining approximately 270,000 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, Old Frederick County Middle School, Sunnyside Plaza, and the Frederick County Animal Shelter
- This department is under the direction and supervision of the Deputy County Administrator

On July 1, 2019 the County of Frederick negotiated a deed of transfer of the Old Courthouse for a period of two hundred years to the Shenandoah Valley Battlefields Foundation. The conveyance is contingent upon the property being used for preservation of local history and the operation of a museum, such as the Shenandoah Valley Civil War Museum, which is presently operational on the site, and upon the Grantee or its assigns maintaining the layout of the historic courtroom.

The Public Safety Building will be changing all 33 pole light fixtures in the parking lot from 400 watt bulbs to LED equivalent which are more efficient and have expected life of 100,000 hours.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$620,424        | \$661,636                    | \$639,564                     | \$693,777                   | \$                     | %             |
| Operating                  | 9,529            | 12,800                       | 8,234                         | 12,400                      |                        | %             |
| Capital/Leases             | 29,801           | 0                            | 0                             | 0                           | 0                      | 0.00%         |
| <b>Local Tax Funding</b>   | <b>\$659,754</b> | <b>\$674,436</b>             | <b>\$647,798</b>              | <b>\$706,177</b>            | <b>\$</b>              | <b>%</b>      |
| <b>Full-Time Positions</b> | <b>9</b>         | <b>9</b>                     | <b>10</b>                     | <b>10</b>                   | <b>1</b>               | <b>11.11%</b> |

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

## FY 21 Total Budget

**\$706,177**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position Custodian hired mid-year FY 2020

## Service Levels

|                                            | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|--------------------------------------------|------------------|------------------|----------------|
| Work Orders Processed – In-House           | 1,289            | 1,300            | 1,325          |
| Work Orders Processed – School Maintenance | 4                | 5                | 3              |

# County Office Buildings

## Mission

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



The Public Safety Building opened in 2007 and houses the Sheriff's Office, Fire and Rescue, and the Emergency Communications Center (9-1-1).

## What We Do

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

## Goals/Objectives

- Evaluate the performance of the Consolidated Maintenance Agreement between the County and the County School System to determine whether it remains a beneficial agreement.
- Track and monitor expenses related to the maintenance of buildings and grounds under the care of the Maintenance Department.
- Provide quality repair and preventative maintenance services for the best value possible.

## FY 21 Total Budget

**\$1,400,947**

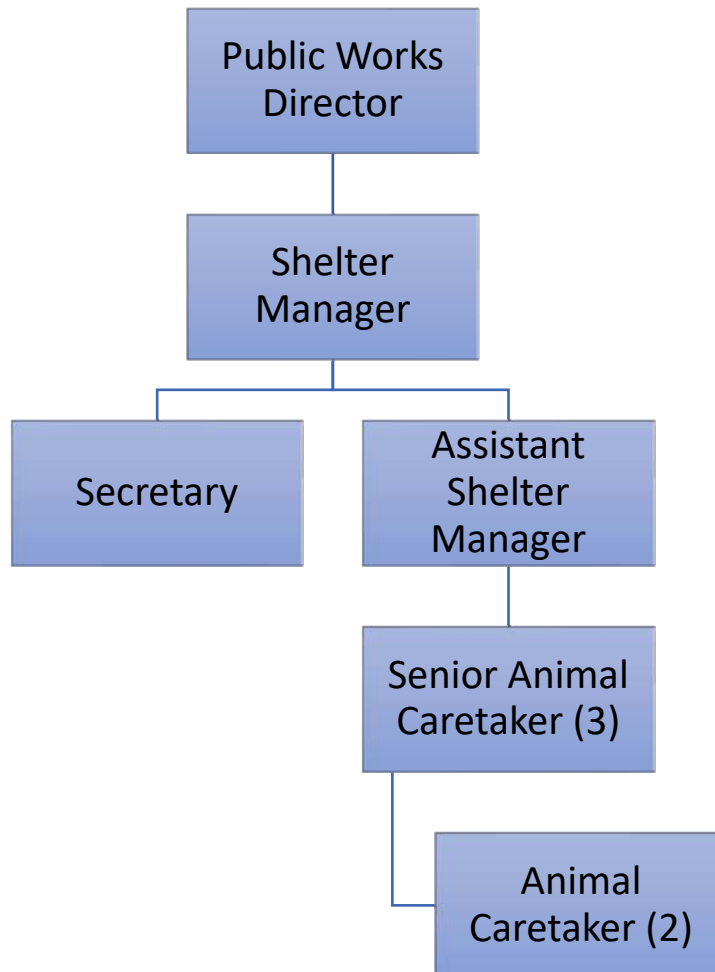
### Operating

- Increases due to addition of Sunnyside property to maintenance plan

## Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |               |
| Operating                  | \$1,114,810        | \$1,353,408                  | \$1,167,339                   | \$1,400,947                 | \$47,539               | 3.51%         |
| Capital/Leases             | 95,797             | 0                            | 71,104                        | 0                           | 0                      | 0.00%         |
| <b>Total</b>               | <b>1,210,607</b>   | <b>1,353,408</b>             | <b>1,238,443</b>              | <b>1,400,947</b>            | <b>47,539</b>          | <b>3.51%</b>  |
| Fees                       | 0                  | 0                            | 90,575                        | 122,398                     | 122,398                | 100.00%       |
| <b>Local Tax Funding</b>   | <b>\$1,210,607</b> | <b>\$1,353,408</b>           | <b>\$1,147,868</b>            | <b>\$1,278,549</b>          | <b>-\$74,859</b>       | <b>-5.53%</b> |
| <b>Full-Time Positions</b> | <b>0</b>           | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b>  |

## Animal Shelter



# Animal Shelter

## Mission

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



The first county animal shelter was constructed in 1988. Local resident, Esther Boyd, advocated for a proper building to care for homeless animals. The shelter served the community until growth and an expanding landfill necessitated a new building and location. In 2007, the shelter opened its doors at the current Fort Collier Road facility.

## What We Do

The shelter is excited to see construction of the new multi-purpose building adjacent to the existing building in 2020.

The new building will be a great space for volunteers and staff to train and socialize animals. This new center has many possibilities for special programs, meet and greets, training, events and more!

Funding for the new 2,200 square foot facility was provided by a trust gifted to the shelter by a late animal lover who wished to remain anonymous.

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$560,029        | \$591,247                    | \$571,680                     | \$613,463                   | \$22,216               | 3.76%        |
| Operating                  | 178,033          | 178,306                      | 157,640                       | 182,937                     | 4,631                  | 2.60%        |
| <b>Total</b>               | <b>738,062</b>   | <b>769,553</b>               | <b>729,320</b>                | <b>796,400</b>              | <b>26,847</b>          | <b>3.49%</b> |
| Fees                       | 67,042           | 81,500                       | 72,675                        | 81,500                      | 0                      | 0.00%        |
| State/Federal              | 2,559            | 2,205                        | 2,434                         | 2,355                       | 150                    | 6.80%        |
| <b>Local Tax Funding</b>   | <b>\$668,461</b> | <b>\$685,848</b>             | <b>\$654,211</b>              | <b>\$712,545</b>            | <b>\$26,697</b>        | <b>3.89%</b> |
| <b>Full-Time Positions</b> | <b>8</b>         | <b>8</b>                     | <b>8</b>                      | <b>8</b>                    | <b>0</b>               | <b>0.00%</b> |

## 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.

## FY 21 Total Budget

**\$796,400**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

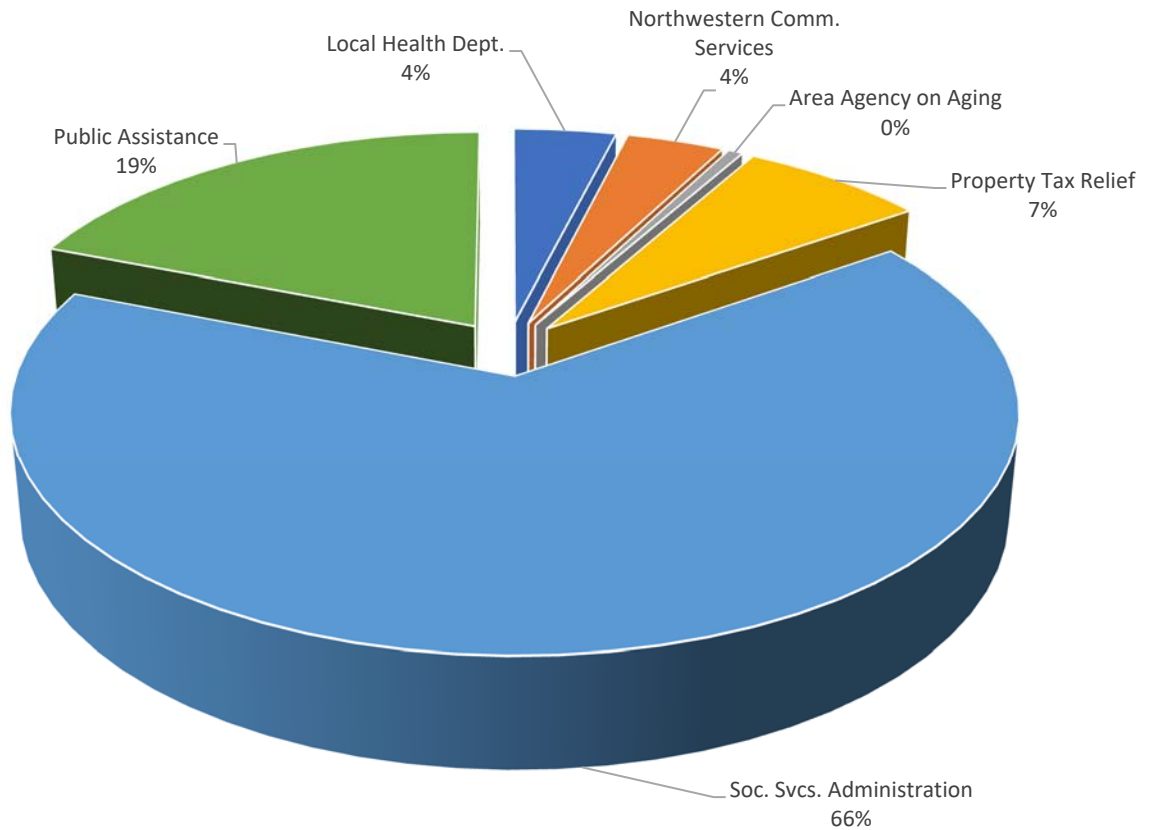
|                                                      | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|------------------------------------------------------|------------------|------------------|----------------|
| Number of dogs adopted or reclaimed                  | 774              | 800              | 800            |
| Adoption and reclamation rate for dogs               | 95.5%            | 95%              | 95%            |
| Number of cats adopted or reclaimed                  | 850              | 600              | 600            |
| Adoption and reclamation rate for cats               | 58%              | 40%              | 40%            |
| Number of rabies clinics held                        | 2                | 2                | 2              |
| Number of animals vaccinated at rabies clinics       | 354              | 450              | 300            |
| Business, community and other public events attended | 11               | 12               | 12             |

# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare

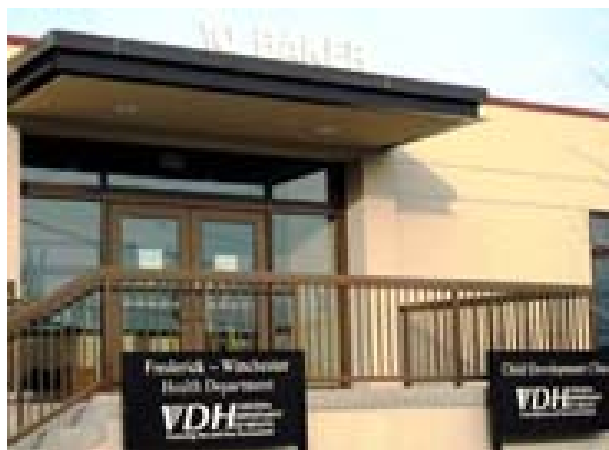


|                                | 2019<br>Actual     | 2020<br>Budget      | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|--------------------------------|--------------------|---------------------|---------------------------|-----------------------------------------|--------------|
|                                |                    |                     |                           | Amount                                  | %            |
| Local Health Department        | \$398,774          | \$436,439           | <b>\$436,439</b>          | \$0                                     | 0.00%        |
| Northwestern Comm. Services    | 377,784            | 416,507             | <b>416,507</b>            | 0                                       | 0.00%        |
| Area Agency on Aging           | 63,000             | 63,000              | <b>63,000</b>             | 0                                       | 0.00%        |
| Property Tax Relief            | 660,243            | 720,000             | <b>800,000</b>            | 80,000                                  | 11.11%       |
| Social Services Administration | 5,629,753          | 6,968,623           | <b>7,355,917</b>          | 387,294                                 | 5.55%        |
| Public Assistance              | 1,882,377          | 1,842,317           | <b>2,131,770</b>          | 289,453                                 | 15.71%       |
| <b>TOTAL EXPENDITURES</b>      | <b>\$9,011,931</b> | <b>\$10,446,886</b> | <b>\$11,203,633</b>       | <b>\$756,747</b>                        | <b>7.24%</b> |

# Local Health Department

## Mission

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



The Health Department is one of five offices in the Lord Fairfax Health District. It serves a population of 213,984 and an area of 1,652 square miles. The District provides public health services to the counties of Clarke, Frederick, Warren, Shenandoah, Page, and the City of Winchester.

## What We Do

- 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

## Goals/Objectives

- Maintain a competent and valued workforce.
- Foster healthy, connected, and resilient communities.
- Be a trusted source of public health information and services.
- Assure conditions that improve health.

### FY 21 Total Budget

\$436,439

#### Operating

- Increased funding frozen pending COVID-19 financial outcome

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$416,243        | \$436,439                    | \$436,439                     | \$436,439                   | \$0                    | 0.00% |
| Local Tax Funding          | \$416,243        | \$436,439                    | \$436,439                     | \$436,439                   | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# 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.



Northwestern Community Services has provided services to Frederick County residents since 1974.

## What We Do

### 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

## Goals/Objectives

- To initiate development of mobile crisis response services, a law enforcement drop-off center, and an integrated physical-behavioral health center within Winchester Pediatric Program.
- To build a new outpatient clinic within Frederick County to potentially include inpatient child residential crisis beds.

## FY21 Total Budget

**\$416,507**

### Operating

- Increased funding frozen pending COVID-19 financial outcome

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$396,673        | \$416,507                    | \$416,507                     | \$416,507                   | \$0                    | 0.00% |
| Local Tax Funding          | \$396,673        | \$416,507                    | \$416,507                     | \$416,507                   | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

## Area Agency on Aging

### Mission

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



Shenandoah Area Agency on Aging has been providing Meals On Wheels for local aged population for 43 years.

### What We Do

- 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

### Goals/Objectives

- Provide cost effective community services and to avoid inappropriate nursing home placement while maintaining independence.
- Provide more outreach and educational programs to help connect seniors with the services and resources they need.

**FY 21 Total Budget**

**\$63,000**

**No Notable Changes**

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$63,000         | \$63,000                     | \$63,000                      | \$63,000                    | \$0                    | 0.00% |
| Local Tax Funding          | \$63,000         | \$63,000                     | \$63,000                      | \$63,000                    | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# Property Tax Relief for Elderly/Handicapped/Veterans

## Mission

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



Veterans awareness of these programs continues to increase.

## What We Do

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

## Goals/Objectives

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

## FY 21 Total Budget

**\$800,000**

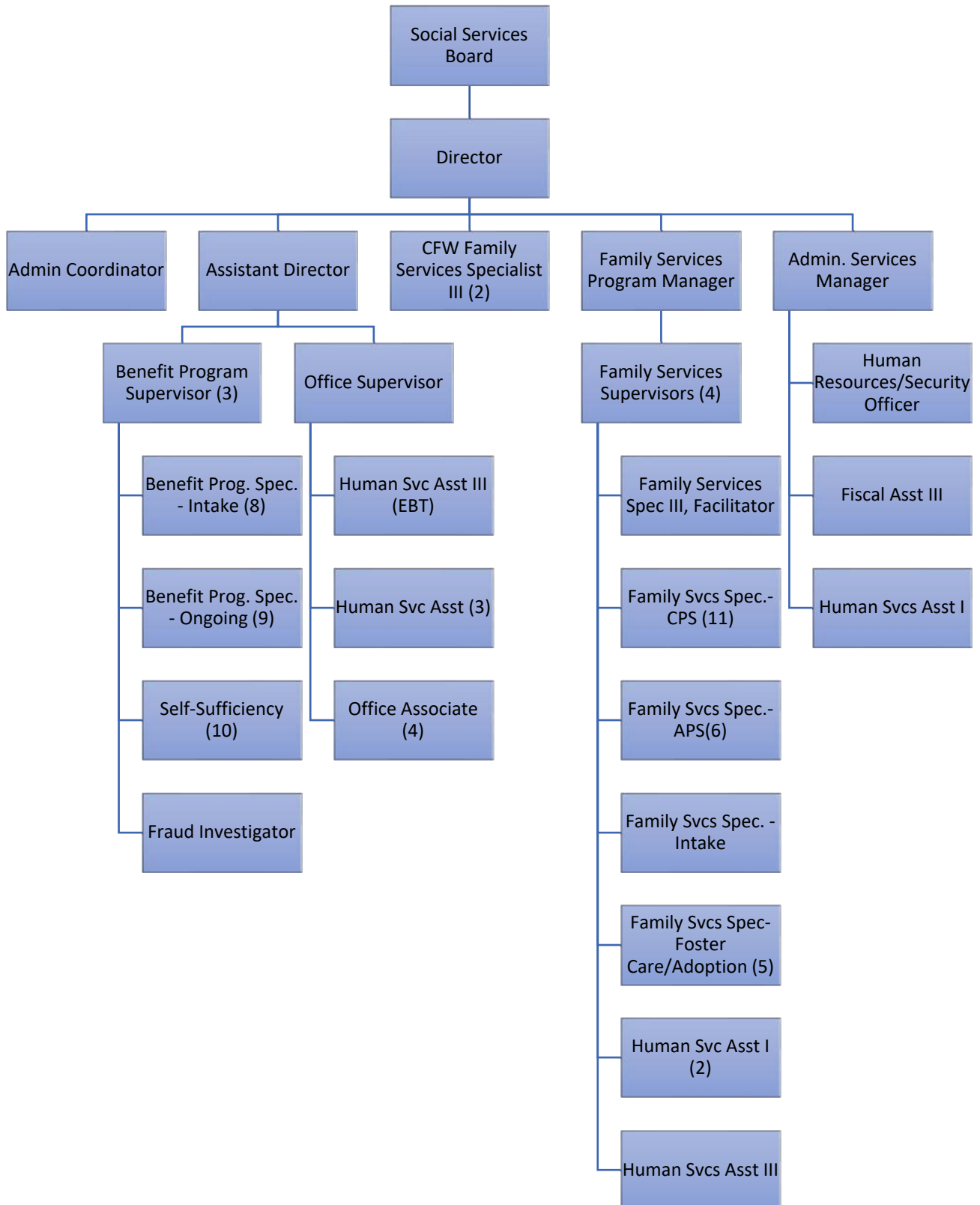
### Operating

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |        |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |        |
| Operating                  | \$731,235        | \$720,000                    | 767,797\$                     | \$800,000                   | \$80,000               | 11.11% |
| Local Tax Funding          | \$731,235        | \$720,000                    | 767,797\$                     | \$800,000                   | \$80,000               | 11.11% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%  |

# Social Services



# 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.



During the 2018 Fiscal Year, Frederick County Department of Social Services processed 14,525 applications from County residents for Child Care, SNAP, Medicaid, and the TANF Programs.

## What We Do

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

In FY 2019, the Department of Social Services began using Laserfische system within the Finance unit. The department's goal is to set up to use in the human resource unit, as well as in the services unit in order to maximize the limited space available in the building, as well as improving adherence to state and federal security and purging guidelines. Through collaboration with County IT, implementation should begin before the end of the fiscal year 2020.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |        |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |        |
| Personnel                  | \$5,538,626      | \$6,346,873                  | \$5,494,173                   | \$6,678,117                 | \$331,244              | 5.21%  |
| Operating                  | 357,526          | 415,150                      | 355,453                       | 421,200                     | 6,050                  | 1.45%  |
| Capital                    | 229,299          | 206,600                      | 231,380                       | 256,600                     | 50,000                 | 24.20% |
| <b>Total</b>               | 6,125,451        | 6,968,623                    | 6,081,006                     | 7,355,917                   | 387,294                | 5.55%  |
| State/Federal              | 3,480,645        | 3,384,241                    | 3,479,004                     | 3,589,773                   | 205,532                | 6.07%  |
| <b>Local Tax Funding</b>   | \$2,644,806      | \$3,584,382                  | \$2,602,002                   | \$3,766,144                 | \$181,762              | 5.07%  |
| <b>Full-Time Positions</b> | 82               | 82                           | 81                            | 82                          | 0                      | 0.00%  |

## Goals/Objectives

- Restructure current framework for the Benefits and Services Divisions to allow agency to meet the increased needs of its constituents.
- Develop methods to enhance staff development and retention to reduce the amount of turnover in services as well as recruitment of qualified applicants.

## Departmental Accomplishments

- Eligibility successfully processed applications for newly eligible citizens as a result of Medicaid expansion – meeting the processing deadline of 45 days over 90% of the time.
- Despite staff shortage within the CPS Unit, workers are working diligently to ensure safety and meet the needs of children and families in Frederick County.
- The Foster Care Unit has maintained 100% compliance for completing monthly visits with children in care. This is remarkable based on the distance workers must travel to visit children in the department's care, some of whom are placed in Alabama, North Carolina, Florida, and throughout Virginia.
- The department succeeded in maintaining zero errors in our IV-E program during the 2018-2019 fiscal year.
- Completed successful transition to PeerPlace (electronic records system) for AS/APS case management and documentation resulting in no more paper files. There is also no backlog of cases currently.
- The Finance Unit was able to implement the Laserfische system effective FY 2020 to reduce the amount of paper files and help with record retention.
- Continued fiscal and supervisory responsibility for the Child Care Initiative program (Clarke, Frederick, Winchester, Shenandoah, Warren) without state funding. The program has continued to flourish and grow, providing valuable training resources to child care centers across the region.

## FY 21 Total Budget

**\$7,355,917**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- New position Benefit Program Manager – funding frozen pending COVID-19 financial outcome
- In FY 20, two lower paying positions changed to one manager position

# Public Assistance

## Mission

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



During Fiscal Year 2019, the CFW Foster Family Program had 44 regular and kinship approved foster family homes in the Clarke, Frederick, and Winchester area.

## What We Do

Public Assistance administers the following programs:

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

The CFW Foster Family Program's social media presence has increased to 530 followers and a live podcast was featured on Winchester Heroes, with 27 shares and 2.9k views. The coordinators have participated in Community Conversations, monthly Orientation sessions, the Concern Hotline Fish Fry, the Apple Blossom Weekend in the Park, and Winchester Mom's Night Out to promote the need for foster families in FY 2019.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |        |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |        |
| Operating                  | \$1,689,557      | \$1,842,317                  | \$1,921,808                   | \$2,131,770                 | \$289,453              | 15.71% |
| <b>Total</b>               | 1,689,557        | 1,842,317                    | 1,921,808                     | 2,131,770                   | 289,453                | 15.71% |
| State/Federal              | 1,614,922        | 1,700,865                    | 1,843,884                     | 1,989,397                   | 288,532                | 16.96% |
| Local Tax Funding          | \$74,635         | \$141,452                    | \$77,924                      | \$142,374                   | \$922                  | 0.65%  |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%  |

## Goals/Objectives

- Develop and build a strong relationship with the Community Workforce Development Center in order to provide more opportunities for VIEW clients to achieve and maintain self-sufficiency.
- Continue to recruit, train, and retain staff in order to meet the increased caseload demands created by the implementation of Medicaid expansion. This includes conducting an evaluation on the current structure of the division and potentially reorganizing to meet those demands.
- Continue all efforts for children in the out-of-state congregate care placements to return to our community.
- Increase the number of children to the goal of permanency while reducing the length of time that children are in foster care.
- Offer eligible workers the opportunity to complete the National APS Certificate Program through the National Adult Protective Services Association (NAPSA).
- Build upon the existing multidisciplinary team to meet the growing needs of aging and disabled adults in our community.

## FY 21 Total Budget

\$2,131,770

## Notable Changes

## Operating

- Increase in budgeted funds for Aid to Families with Dependent Children – Foster Care

## Service Levels

|                                                               | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------------------------------------------|------------------|------------------|----------------|
| # of children served in foster care during the fiscal year    | 61               | 55               | 60             |
| % of children discharged to permanency during the fiscal year | 82%              | 92%              | 85%            |
| # of VIEW clients served                                      | 24               | 70               | 50             |
| # of valid complaints of child abuse/neglect received         | 550              | 800              | 650            |
| % valid CPS reports responded within priority response time   | 79.3%            | 90%              | 90%            |
| # of children receiving on-going child protective services    | 147              | 168              | 150            |
| % of children who were diverted from foster care              | 91%              | 90%              | 90%            |
| # of complaints of adult abuse/neglect/exploitation received  | 451              | 450              | 470            |
| # of SNAP applications                                        | 2,084            | 2,750            | 2,500          |
| % timeliness of SNAP application processing                   | 97.4%            | 98%              | 98%            |
| # of TANF applications                                        | 437              | 500              | 450            |
| % timeliness of TANF application processing                   | 99.3%            | 98%              | 99%            |
| # of Medicaid applications                                    | 3,997            | 7,000            | 4,000          |
| Average ongoing caseload per worker                           | 673              | 650              | 650            |

# Community College



Lord Fairfax Community College  
Middletown, Virginia  
Founded 1970

# Community College

## Mission

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



Lord Fairfax Community College opened in 1970, serving the community for 48 years.

## What We Do

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

## Goals/Objectives

- Elevate the skilled workforce.
- Strengthen and expand educational access.
- Enhance support for student success.
- Promote engagement with the community.
- Continue with organizational improvement.

## FY 21 Total Budget

**\$81,308**

**No Notable Changes**

## Budget Summary

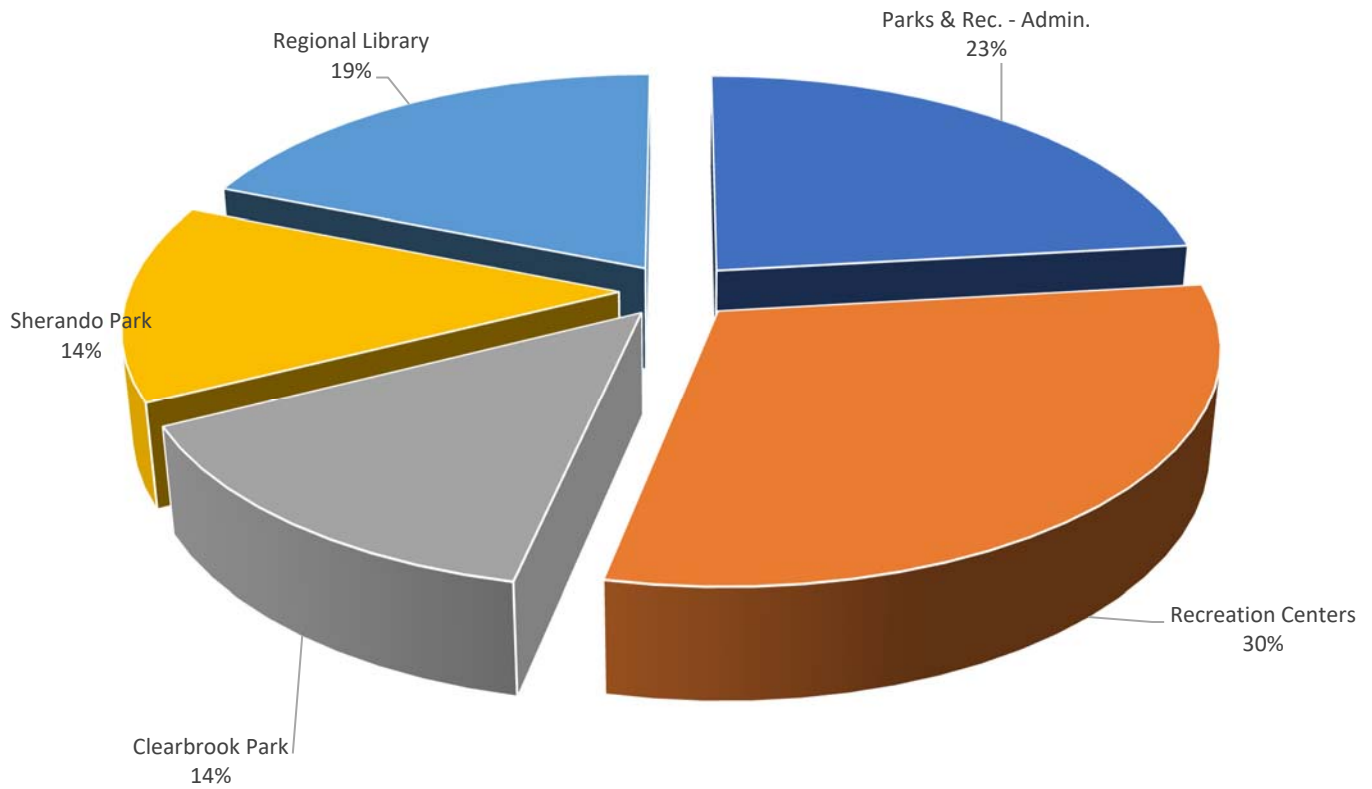
|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$               | \$81,308                     | \$81,308                      | \$81,308                    | \$0                    | 0.00% |
| Local Tax Funding          | \$               | \$81,308                     | \$81,308                      | \$81,308                    | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

## **Parks, Recreation & Cultural**



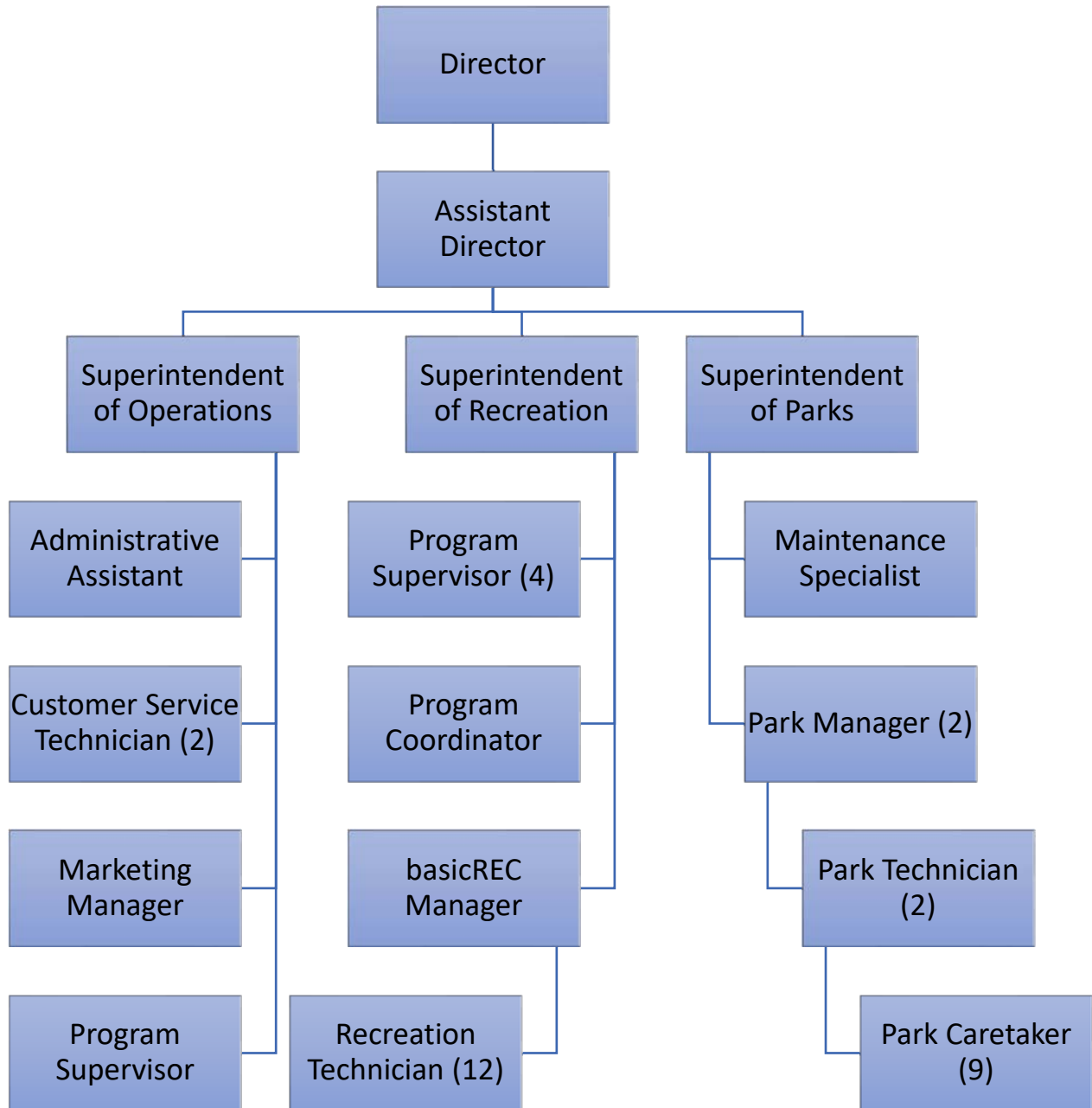
Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural



|                               | 2019<br>Actual     | 2020<br>Budget     | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|-------------------------------|--------------------|--------------------|---------------------------|-----------------------------------------|--------------|
|                               |                    |                    |                           | Amount                                  | %            |
| Parks & Rec. - Administration | \$1,044,914        | \$1,083,521        | <b>\$1,498,189</b>        | \$414,668                               | 38.27%       |
| Recreation Centers            | 2,712,451          | 2,903,836          | <b>2,950,742</b>          | 46,906                                  | 1.61%        |
| Clearbrook Park               | 1,192,480          | 840,562            | <b>914,308</b>            | 73,746                                  | 8.77%        |
| Sherando Park                 | 1,243,685          | 833,192            | <b>884,040</b>            | 50,848                                  | 6.10%        |
| Regional Library              | 1,153,332          | 1,218,200          | <b>1,218,200</b>          | 0                                       | 0.00%        |
| <b>TOTAL EXPENDITURES</b>     | <b>\$7,346,862</b> | <b>\$6,879,311</b> | <b>\$7,465,479</b>        | <b>\$586,168</b>                        | <b>8.52%</b> |

## Parks and Recreation



# 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.



Top 5 identified community benefits of the Parks & Recreation 2012 & 2017 Community Survey from the Strategic Plan:

- Improve health & fitness
- Improve quality of life
- Make Frederick County more desirable
- Provide alternative activities for youth
- Preserve open space

## What We Do

The Administrative Division has expanded customer service hours to 8 PM Monday-Friday.

Online facility reservations have been expanded to include gymnasiums and multi-purpose rooms.

The registration software has been re-organized to simplify the online registration process.

The Department has begun the initial stages of obtaining CAPRA Accreditation.

- The administrative portion of the Parks and Recreation budget provides for the leadership for 40 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 to ensure the department does not require extra local tax dollars over what was allocated
  - 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, 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

## Parks and Recreation - Administration

### Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |               |
| Personnel                  | \$813,608          | \$868,902                    | \$826,464                     | \$1,048,704                 | \$179,802              | 20.69%        |
| Operating                  | 224,167            | 209,417                      | 262,334                       | 341,284                     | 131,867                | 62.96%        |
| Capital                    | 7,139              | 5,202                        | 5,460                         | 108,201                     | 102,999                | 198.00%       |
| <b>Total</b>               | <b>1,044,914</b>   | <b>1,083,521</b>             | <b>1,094,258</b>              | <b>1,498,189</b>            | <b>414,668</b>         | <b>38.27%</b> |
| State/Federal              | 24,792             | 0                            | 0                             | 101,000                     | 101,000                | 100.00%       |
| <b>Local Tax Funding</b>   | <b>\$1,020,122</b> | <b>\$1,083,521</b>           | <b>\$1,094,258</b>            | <b>\$1,397,189</b>          | <b>\$313,668</b>       | <b>28.94%</b> |
| <b>Full-Time Positions</b> | <b>9</b>           | <b>9</b>                     | <b>9</b>                      | <b>11</b>                   | <b>2</b>               | <b>22.22%</b> |

### Goals/Objectives

- Develop an Aquatics Master Plan.
- Begin CAPRA (Commission for Accreditation of Park and Recreation Agencies) process.
- Prepare Abrams Creek Trail Phase I for design in accordance with federal regulations to begin in 2021.
- Begin pursuing right-of-way for Abrams Creek Phase II.
- Extend service hours for program registration and facility reservation assistance to include evenings and weekends.
- Increase digital marketing presence.
- Pursue alternative facility options to increase recreation opportunities for Frederick County residents.

### FY 21 Total Budget

**\$1,498,189**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- Marketing Manager and Program Supervisor positions moved to Administration from Recreation Centers

#### Operating

- Increase due to budgeted expenses for two positions moved from Recreation Centers budget

#### Capital

- Abrams Creek Greenway Design expenses – reimbursed by state

### Service Levels

|                               | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-------------------------------|------------------|------------------|----------------|
| # transactions using P-Card   | 2,231            | 2,175            | 2,290          |
| Site Plan reviews by staff    | 11               | 12               | 13             |
| Parks & Rec policy revisions  | 31               | 20               | 31             |
| Donations received in \$      | \$79,325         | \$69,640         | \$60,195       |
| Number of volunteers          | 400              | 400              | 400            |
| Miles of shared use trails    | 6.7              | 6.7              | 8.0            |
| Miles of mountain bike trails | 5.5              | 5.5              | 5.5            |

# Recreation Centers

## 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.



The Recreation division offers over 170 activities and programs that help improve health and fitness, improve quality of life, and provide alternative activities for youth

## What We Do

New programs offered by Parks and Recreation include Kayaking, Foreign Language Immersion, Gymnastics, Family Fitness, Active Adult Summer Camp, and Trips.

Mobile Recreation will bring recreational opportunities to the underserved areas of Frederick County.

The 12<sup>th</sup> basicREC location will be opening in the fall of 2020 at the new Jordan Springs Elementary School location.

- 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, and the Battlefield Half Marathon
  - This budget allows for the free use of the fitness rooms, lap swim, and paddleboats for all Frederick County residents
  - Provides a free session of swim lessons for all Frederick County second graders
  - Provides community wide events such as the Father/Daughter Dance, Kite Festival, July 4<sup>th</sup> Celebration, and Winter Wonderland light show
  - The recreation division plans excursions for all ages and programs for seniors and general interest
  - This division also provides the oversight of the aquatic operation at the two outdoor swimming pools located at each park and five community centers located at various schools within the County
  - Manages the PLAY Fund which consists of private donations that assist with Frederick County youth participation in recreation activities

## Recreation Centers

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$2,087,340      | \$2,154,224                  | \$2,235,370                   | \$2,294,933                 | \$140,709              | 6.53%          |
| Operating                  | 625,111          | 749,612                      | 540,806                       | 655,809                     | -93,803                | -12.51%        |
| Capital                    | 0                | 0                            | 15,500                        | 0                           | 0                      | 0.00%          |
| <b>Total</b>               | <b>2,712,451</b> | <b>2,903,836</b>             | <b>2,791,676</b>              | <b>2,950,742</b>            | <b>46,806</b>          | <b>1.61%</b>   |
| Fees                       | 2,534,209        | 2,753,492                    | 2,020,196                     | 2,908,661                   | 155,169                | 5.63%          |
| Proffers                   | 0                | 0                            | 15,500                        | 0                           | 0                      | 0.00%          |
| <b>Local Tax Funding</b>   | <b>\$178,242</b> | <b>\$150,344</b>             | <b>\$755,980</b>              | <b>\$114,474</b>            | <b>-\$35,870</b>       | <b>-23.85%</b> |
| <b>Full-Time Positions</b> | <b>19</b>        | <b>19</b>                    | <b>19</b>                     | <b>18</b>                   | <b>-1</b>              | <b>-5.26%</b>  |

### Goals/Objectives

- Expand Spirits of the Valley event to include additional battlefields and Frederick County businesses.
- Increase adult program offerings for all ages.
- Open 8<sup>th</sup> Camp basicREC location.
- Reduce barriers for youth participation in recreation.

### FY 21 Total Budget

**\$2,950,742**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%
- Marketing Manager and Program Supervisor positions moved to Administration from Recreation Centers
- New position Recreation Technician – funding frozen pending COVID-19 financial outcome

### Service Levels

|                                           | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|-------------------------------------------|------------------|------------------|----------------|
| # of programs offered                     | 168              | 171              | 160            |
| # of program participants                 | 74,638           | 78,000           | 75,000         |
| Average daily attendance at basicREC      | 730              | 712              | 715            |
| Average daily attendance at Camp basicREC | 375              | 353              | 355            |
| # of large special events                 | 13               | 13               | 12             |
| # of Special Olympics registrations       | 327              | 331              | 330            |
| # of e-mail blast contacts                | 10,000           | 10,000           | 15,000         |
| # of Facebook fans                        | 11,336           | 11,500           | 14,000         |
| Winter Wonderland attendance              | 22,567           | 35,800           | 35,000         |

# 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.



Clearbrook Park consists of a 3-acre fishing lake, half mile walking path, Winter Wonderland offered November to January, and a 25M outdoor pool open May through September

Clearbrook Park will be transitioning softball and baseball to the new Stonewall Park scheduled to open in March 2020.

A three-court sand volleyball complex was installed in 2019 as a result of a donation from the Blue Ridge Volleyball Association.

A new parking lot was installed in 2019 to replace the ballfield parking area located on land reclaimed by the neighboring quarry.

The walking trail within the park was refurbished.

A pickleball court will be installed at Frederick Heights Park in 2020.

An additional shade structure will be added to the pool area for the 2020 season.

## What We Do

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$575,871        | \$563,694                    | \$556,896                     | \$608,134                   | \$44,440               | 7.88%        |
| Operating                  | 257,200          | 270,368                      | 213,660                       | 268,924                     | -1,444                 | 0.53%        |
| Capital                    | 359,409          | 6,500                        | 205,018                       | 37,250                      | 30,750                 | 473.07%      |
| <b>Total</b>               | <b>1,192,480</b> | <b>840,562</b>               | <b>975,574</b>                | <b>914,308</b>              | <b>73,746</b>          | <b>8.77%</b> |
| Fees                       | 258,421          | 207,037                      | 183,445                       | 268,450                     | 61,413                 | 29.66%       |
| <b>Local Tax Funding</b>   | <b>\$934,059</b> | <b>\$633,525</b>             | <b>\$792,129</b>              | <b>\$645,858</b>            | <b>\$12,333</b>        | <b>1.94%</b> |
| <b>Full-Time Positions</b> | <b>7</b>         | <b>7</b>                     | <b>7</b>                      | <b>7</b>                    | <b>0</b>               | <b>0.00%</b> |

## Goals/Objectives

- Begin maintaining the outdoor grounds at the Jordan Springs Elementary School.
- Transition from Clearbrook Ballfields to Stonewall Park for play in spring of 2020.
  - Begin maintenance of new ballfields once constructed.
- Transition Winter Wonderland through new parking and crowd flow.

## Service Levels

|                                  | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------|------------------|------------------|----------------|
| # of acres maintained            | 204.4            | 204.4            | 210.9          |
| # of locations maintained        | 20               | 20               | 22             |
| # of playgrounds maintained      | 5                | 4                | 6              |
| # of athletic field preparations | 470              | 475              | 490            |

## FY 21 Total Budget

**\$914,308**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

# Sherando 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.



Sherando Park consists of 330 maintained acres, outdoor fitness area, mountain bike trails, 4.5-acre fishing lake, 18-hole disc golf course, six soccer fields, 25M outdoor pool open May through September

## What We Do

- The Sherando Park budget provides the funds to maintain the grounds at Sherando and Rose Hill Parks 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
  - Provide seven shelters for rent and resident use
  - Provide multiple trails, disc golf, and support facilities to park patrons

The Sherando Park Warrior Drive project opened in the fall of 2019 and features an outdoor fitness facility, a restroom, and open space.

A new swing set was installed at Rose Hill Park.

Sherando softball Field #8 was renovated and includes dugouts and a press box.

A Bike Park is being installed near the Warrior Drive entrance to Sherando Park and will offer 14 different features.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$459,434        | \$547,944                    | \$448,860                     | \$536,489                   | -\$11,455              | -2.09%       |
| Operating                  | 208,584          | 277,748                      | 183,482                       | 308,801                     | 31,053                 | 11.18%       |
| Capital                    | 575,667          | 7,500                        | 412,128                       | 38,750                      | 31,250                 | 416.66%      |
| <b>Total</b>               | <b>1,243,685</b> | <b>833,192</b>               | <b>1,044,470</b>              | <b>884,040</b>              | <b>50,848</b>          | <b>6.10%</b> |
| Fees                       | 238,223          | 178,887                      | 168,726                       | 197,450                     | 18,563                 | 10.37%       |
| Proffers                   | 215,785          | 0                            | 148,075                       | 0                           | 0                      | 0.00%        |
| <b>Local Tax Funding</b>   | <b>\$789,677</b> | <b>\$654,305</b>             | <b>\$727,669</b>              | <b>\$686,590</b>            | <b>\$32,285</b>        | <b>4.93%</b> |
| <b>Full-Time Positions</b> | <b>6</b>         | <b>6</b>                     | <b>6</b>                      | <b>6</b>                    | <b>0</b>               | <b>0.00%</b> |

## Goals/Objectives

- Improve drainage at Sherando Park ballfield complex.
- Improve drainage around all Sherando Park shelters.
- Continue development of Sherando Park north of Route 277.
- Install trail around the Bowman Library Lake.

## FY 21 Total Budget

**\$884,040**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

|                                  | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------|------------------|------------------|----------------|
| # of acres maintained            | 470.6            | 470.6            | 470.6          |
| # of locations maintained        | 13               | 13               | 13             |
| # of playgrounds maintained      | 2                | 3                | 3              |
| # of athletic field preparations | 600              | 600              | 625            |

# Regional Library

## Mission

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



The Handley Regional Library system has been in service since 1913.

## What We Do

- 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

## Goals/Objectives

- Technology improvements to include larger, more relevant online suite of tools for customers, new technology materials, and improved training for staff.
- Purchase new furniture and fixtures and keep up with facility maintenance due to increased demand for meeting spaces from local groups and businesses.
- Operational improvements to include increased hours of operation, increased funding to programming/wider variety of programs for all ages, and ensuring the relevancy of the library collections to the diverse population in the area.

## FY 21 Total Budget

**\$1,218,200**

### Operating

- Increased funding frozen pending COVID-19 financial outcome

## Budget Summary

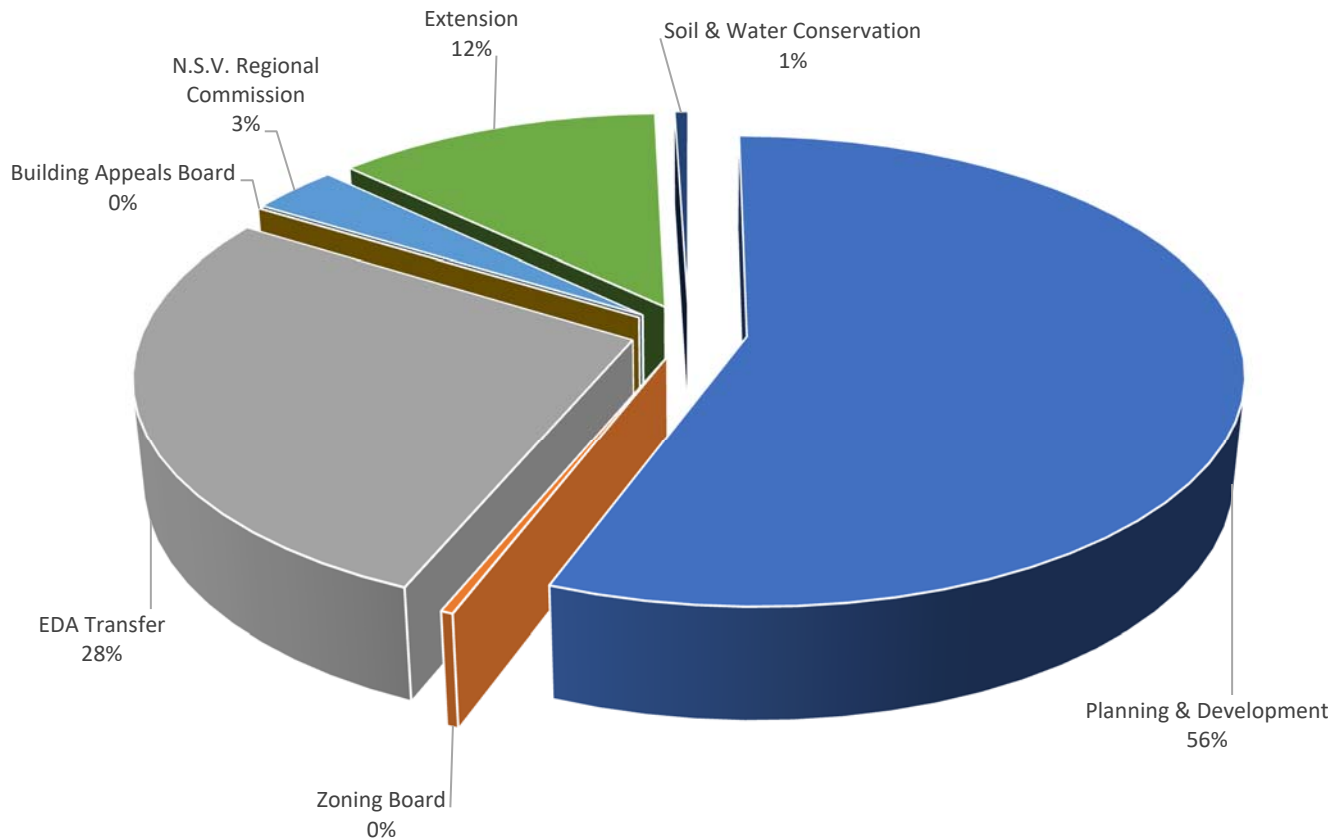
|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$1,153,332      | \$1,218,200                  | \$1,218,200                   | \$1,218,200                 | \$0                    | 0.00% |
| Local Tax Funding          | \$1,153,332      | \$1,218,200                  | \$1,218,200                   | \$1,218,200                 | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# Community Development



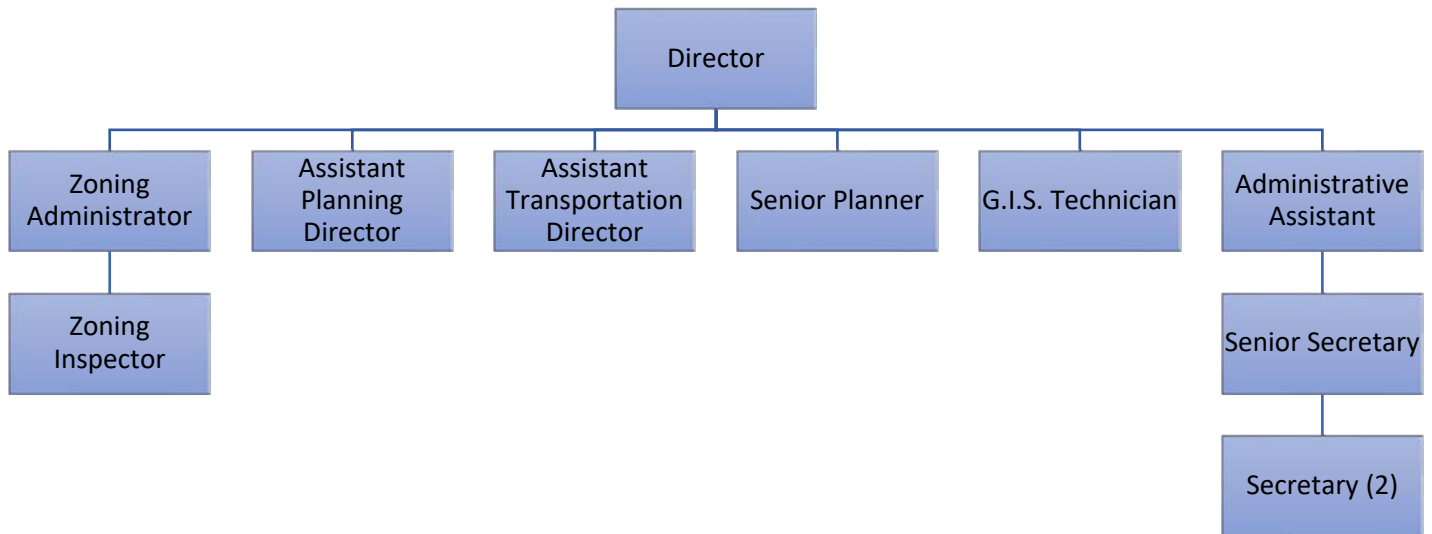
Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

## Community Development



|                            | 2019<br>Actual     | 2020<br>Budget     | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|----------------------------|--------------------|--------------------|---------------------------|-----------------------------------------|--------------|
|                            |                    |                    |                           | Amount                                  | %            |
| Planning & Development     | \$1,255,277        | \$1,201,306        | <b>\$1,248,473</b>        | \$47,167                                | 3.92%        |
| EDA Transfer               | 571,282            | 593,057            | <b>614,301</b>            | 21,244                                  | 3.58%        |
| Zoning Board               | 2,934              | 7,821              | <b>7,821</b>              | 0                                       | 0.00%        |
| Building Appeals Board     | 0                  | 561                | <b>561</b>                | 0                                       | 0.00%        |
| N.S.V. Regional Commission | 70,351             | 74,348             | <b>74,348</b>             | 0                                       | 0.00%        |
| Soil & Water Conservation  | 7,000              | 11,250             | <b>11,250</b>             | 0                                       | 0.00%        |
| Extension                  | 248,979            | 269,550            | <b>276,971</b>            | 7,421                                   | 2.75%        |
| <b>TOTAL EXPENDITURES</b>  | <b>\$2,155,823</b> | <b>\$2,157,893</b> | <b>\$2,233,725</b>        | <b>\$75,832</b>                         | <b>3.51%</b> |

## Planning and Development



# Planning and Development

## 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.



Frederick County approved 1,874,022 square feet of commercial and industrial development in calendar year 2109. Pictured is the new office building at the Navy Federal Credit Union campus. Construction was completed in 2019 and the facility is located within the County's Urban Development Area (UDA).

Planning and Development facilitates the development of the Comprehensive Plan.

The 2035 Comprehensive Plan is the guide for the future growth of Frederick County.

The 2035 Frederick County Comprehensive Plan (The Plan) addresses the future of Frederick County for its citizens, highlights its rich history, and strives to further this great community. The Plan is guided by the *Vision Statement* and *Core Values* crafted and adopted by the Frederick County Board of Supervisors.

## What We Do

### Long-Range Planning

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

### Current Planning Projects

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

### Daily Administrative Activities

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$1,116,921      | \$1,117,011                  | \$1,144,540                   | \$1,168,189                 | \$51,178               | 4.58%        |
| Operating                  | 103,709          | 84,295                       | 42,749                        | 80,284                      | -4,011                 | -4.75%       |
| Capital                    | 34,647           | 0                            | 0                             | 0                           | 0                      | 0.00%        |
| <b>Total</b>               | <b>1,255,277</b> | <b>1,201,306</b>             | <b>1,187,289</b>              | <b>1,248,473</b>            | <b>47,167</b>          | <b>3.92%</b> |
| Fees                       | 361,012          | 451,353                      | 363,923                       | 430,200                     | -21,153                | -4.68%       |
| <b>Local Tax Funding</b>   | <b>\$894,265</b> | <b>\$749,953</b>             | <b>\$823,366</b>              | <b>\$818,273</b>            | <b>\$68,320</b>        | <b>9.10%</b> |
| <b>Full-Time Positions</b> | <b>11</b>        | <b>11</b>                    | <b>11</b>                     | <b>11</b>                   | <b>0</b>               | <b>0.00%</b> |

## 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.

## FY 21 Total Budget

**\$1,248,473**

## Notable Changes

### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

|                                                      | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|------------------------------------------------------|------------------|------------------|----------------|
| # of rezoning applications reviewed                  | 7                | 5                | 5              |
| # of master development plans reviewed               | 4                | 5                | 5              |
| # of site development plans reviewed                 | 45               | 45               | 45             |
| # of conditional use permits and variances           | 15               | 12               | 15             |
| # of subdivision plans reviewed                      | 1                | 6                | 5              |
| # of lots platted                                    | 150              | 200              | 200            |
| # of zoning violations                               | 154              | 120              | 120            |
| # of Planning Commission meetings held and supported | 14               | 24               | 24             |

# EDA Transfer

## 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.



The Frederick County Economic Development Authority was established during FY 2015.

## What We Do

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

## Goals/Objectives

- Contribute an accurate amount to the Economic Development Fund based on expenditures in that fund.

## FY 21 Total Budget

**\$614,301**

### Operating

- Increase in County support of the Economic Development Authority

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$571,282        | \$593,057                    | \$593,057                     | \$614,301                   | \$21,244               | 3.58% |
| Local Tax Funding          | \$571,282        | \$593,057                    | \$593,057                     | \$614,301                   | \$21,244               | 3.58% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# Zoning Board

## 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.



Five citizens members are appointed by the Circuit Court.

## What We Do

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

## Goals/Objectives

- Coordinate with County's zoning administration efforts.
- Hear zoning variance requests and zoning appeals from citizens.

**FY 21 Total Budget**

**\$7,821**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$1,600          | \$4,521                      | \$538                         | \$4,521                     | \$0                    | 0.00%        |
| Operating                  | 1,334            | 3,300                        | 1,150                         | 3,300                       | 0                      | 0.00%        |
| <b>Local Tax Funding</b>   | <b>\$2,934</b>   | <b>\$7,821</b>               | <b>\$1,688</b>                | <b>\$7,821</b>              | <b>\$0</b>             | <b>0.00%</b> |
| <b>Full-Time Positions</b> | <b>0</b>         | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b> |

# Building Appeals Board

## Mission

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



Building Appeals Board members serve a five-year term and are appointed by the Frederick County Board of Supervisors.

## What We Do

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

## Goals/Objectives

- Completely understand the Uniform Statewide Building Code for correct interpretation.

**FY 21 Total Budget**

**\$561**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Personnel                  | \$0              | \$161                        | \$77                          | \$161                       | \$0                    | 0.00% |
| Operating                  | 0                | 400                          | 0                             | 400                         | 0                      | 0.00% |
| <b>Local Tax Funding</b>   | \$0              | \$561                        | \$77                          | \$561                       | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

# 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.



The NSVRC has provided the same or comparable core services to its member jurisdictions since its Charter in 1970.

## What We Do

- This activity includes 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

## Goals/Objectives

- Satisfy State and Federal mandates on a regional level, which our member-owner localities would otherwise be required to satisfy individually and duplicatively.
- Foster collaboration among member-owner localities that leads to efficient and effective governing.
- Provide member-owner localities with timely and competent technical assistance.
- Operate regional programs and initiatives that are eligible only to regional collaborative entities, which enrich the lives of residents.
- Contribute the County's fair share to the Commission based on a per capita formula.

## FY 21 Total Budget

**\$74,348**

### Operating

- Increased funding frozen pending COVID-19 financial outcome

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY 21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|-------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                         |       |
| Operating                  | \$70,351         | \$74,348                     | \$74,348                      | \$74,348                    | \$0                     | 0.00% |
| Local Tax Funding          | \$70,351         | \$74,348                     | \$74,348                      | \$74,348                    | \$0                     | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                       | 0.00% |

# Soil and Water Conservation District

## Mission

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



The Lord Fairfax Soil & Water Conservation District was organized under the authority of the Soil Conservation District Law as passed by the Virginia General Assembly of 1938.

## What We Do

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

## Goals/Objectives

- Contribute County's share to the Commission based on a per capita formula.
- Strengthen the capacity of the District by improving its organizational efficiency and effectiveness.
- Maintain and enhance a District Advocacy Plan.
- Increase and stabilize SWCD funding.
- Strengthen the capacity of the District to effectively address the soil and water conservation needs of our communities

## FY 21 Total Budget

**\$11,250**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$7,000          | \$11,250                     | \$11,250                      | \$11,250                    | \$0                    | 0.00% |
| Local Tax Funding          | \$7,000          | \$11,250                     | \$11,250                      | \$11,250                    | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

## Extension

Extension  
Technician

Secretary

# Extension

## Mission

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

The Extension Office is working with farmers, area residents, commercial industries, and local government to educate, raise awareness, and to help manage spotted lanternfly, an invasive insect that has potential to be a threat to agriculture, the forest industry, and general commerce, as well as a nuisance in the home landscape.



L-R, Tammy Epperson-4-H Program Assistant, Jennifer Fost-4-H Secretary, Marsha Wright-Unit Administrative Assistant, Dyllan Chapins-4-H Agent, Mark Sutphin-Horticulture Agent

## What We Do

- Virginia Cooperative Extension is the educational outreach arm of Virginia's land-grant universities: Virginia Tech and Virginia State University, and a part of the National Institute for Food and Agriculture, an agency of the USDA
- Extension programs in Virginia are delivered through a network of faculty at two universities, 108 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers
- Educational programs are provided in the areas of Agriculture, Family and Consumer Sciences, 4-H Youth Development, and Community Viability which are funded by local, state, and federal funds
- A staff of six extension agents and four support personnel provide programming expertise in commercial and consumer horticulture, animal science, equine science, agronomy, waste management, farm business management, youth leadership development, nutrition, wellness, and financial management
- Frederick County residents contact the office routinely for information about plant insects and diseases, food preparation, youth programs, and other topics related to healthy homes
- Extension is a dynamic organization that stimulates positive personal and societal change leading to more productive lives, families, farms, and forests as well as a better environment

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$156,988        | \$157,429                    | \$161,214                     | \$165,133                   | \$7,704                | 4.89%        |
| Operating                  | 90,308           | 110,386                      | 98,204                        | 110,038                     | -348                   | -0.32%       |
| Capital/Leases             | 1,683            | 1,735                        | 1,788                         | 1,800                       | 65                     | 3.75%        |
| <b>Total</b>               | <b>248,979</b>   | <b>269,550</b>               | <b>261,206</b>                | <b>276,971</b>              | <b>7,421</b>           | <b>2.75%</b> |
| <b>Local Tax Funding</b>   | <b>\$248,979</b> | <b>\$269,550</b>             | <b>\$261,206</b>              | <b>\$276,971</b>            | <b>\$7,421</b>         | <b>2.75%</b> |
| <b>Full-Time Positions</b> | <b>2</b>         | <b>2</b>                     | <b>2</b>                      | <b>2</b>                    | <b>0</b>               | <b>0.00%</b> |

## 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.

## FY 21 Total Budget

\$276,971

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

## Service Levels

|                                                                                                 | CY2019<br>Actual | CY2020<br>Budget | CY2021<br>Plan |
|-------------------------------------------------------------------------------------------------|------------------|------------------|----------------|
| # of youth enrolled in full-time membership with a 4-H Club                                     | 244              | 400              | 450            |
| # of youth receiving 4-H programming outside of a 4-H Club                                      | 1,466            | 2,000            | 2,500          |
| # of face-to-face financial education contacts                                                  | 2,436            | 3,200            | 3,200          |
| # of teaching opportunities with individuals regarding consumer and environmental horticulture* | 12,319           | 14,000           | 16,000         |
| # of agricultural program participants                                                          | 5,957            | 6,500            | 6,500          |
| # of participants attending food, nutrition, and health programs*                               | N/A              | 2,000            | 2,000          |
| *compile figures from all counties in Planning District 7 (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, school debt, and school capital. In addition to school transfers, budgetary transfers needed for merit, fringe, and cost of living adjustments are provided for general fund employees.



## What We Do

Transfers from the General Fund to Other Funds

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

Non-Departmental

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

## FY 21 Total Budget

**\$114,405,262**

Operating

- Increases to County contribution to School Operating and Debt Service Funds
- Funding included for new positions, other operating expenses, frozen pending COVID-19 financial outcome
- Funding included for School Capital Fund

## Goals/Objectives

- Transfer the correct amounts to the appropriate funds.

## Budget Summary

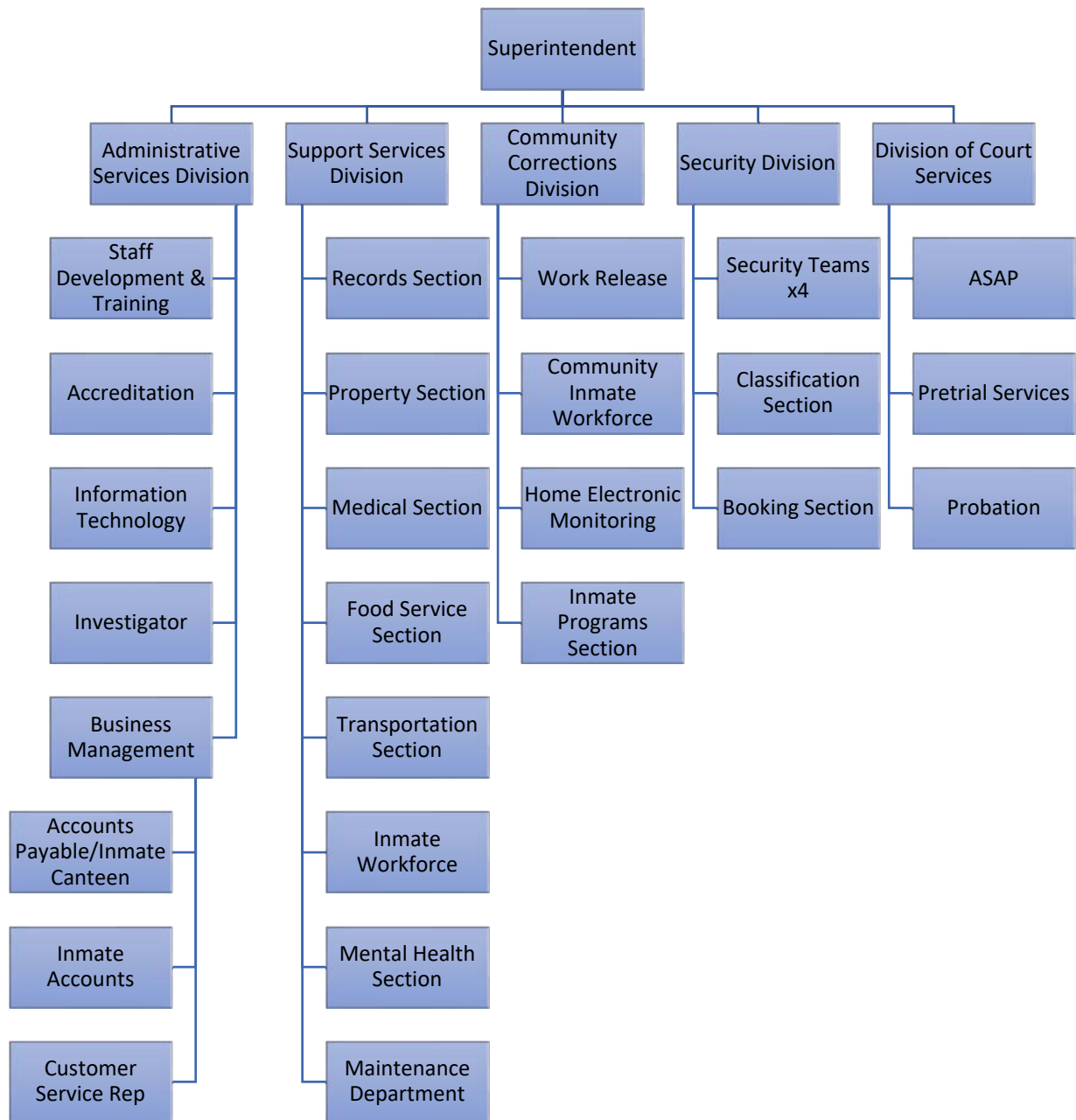
|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$102,176,931    | \$114,675,040                | \$111,958,994                 | \$114,405,262               | -\$269,778             | 0.24% |
| Local Tax Funding          | \$102,176,931    | \$114,675,040                | \$111,958,994                 | \$114,405,262               | -\$269,778             | 0.24% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

## Other Funds



Northwestern Regional Adult Detention Center  
Winchester, Virginia  
Established 1989

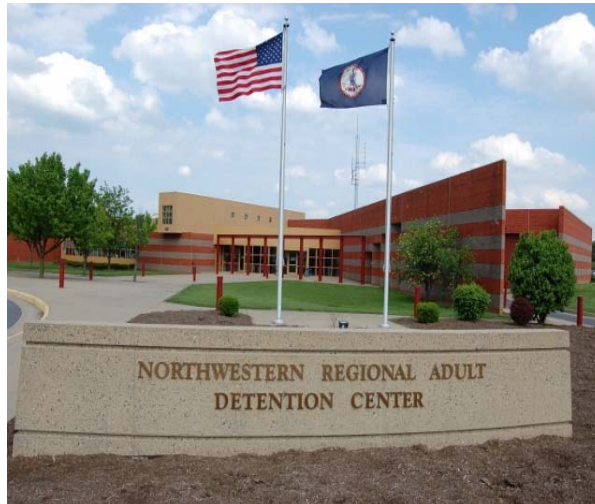
# Northwestern Regional Adult Detention Center Fund



# Northwestern Regional Adult Detention Center Fund

## Mission

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



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

## What We Do

One of Northwestern Regional Adult Detention Center's goals is to initiate inmate tablets, which will enable inmates to electronically submit request forms, medical sick calls, and grievances, as well as have access to electronic messaging, education resources, and numerous other features. This will not only enhance security practices by eliminating contraband received through the mail, it should also reduce incidents of misconduct by allowing the inmates to be more productive.

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

## Northwestern Regional Adult Detention Center Fund

### Budget Summary

|                              | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|------------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>                 |                    |                              |                               |                             |                        |              |
| Personnel                    | \$15,605,237       | \$16,904,946                 | \$16,013,352                  | \$17,217,695                | \$312,749              | 1.85%        |
| Operating                    | 5,928,771          | 6,192,127                    | 5,713,749                     | 6,496,417                   | 304,290                | 4.91%        |
| Capital/Leases               | 290,067            | 141,775                      | 178,790                       | 40,800                      | -100,975               | -71.22%      |
| <b>Total</b>                 | <b>21,824,075</b>  | <b>23,238,848</b>            | <b>21,905,891</b>             | <b>23,754,912</b>           | <b>516,064</b>         | <b>2.22%</b> |
| Fees                         | 1,331,278          | 1,224,700                    | 1,158,997                     | 1,448,376                   | 223,676                | 18.26%       |
| State/Federal                | 7,392,733          | 7,381,657                    | 7,436,464                     | 7,637,983                   | 256,326                | 3.47%        |
| Other Locality Contributions | 7,713,659          | 7,572,537                    | 7,572,537                     | 7,706,061                   | 133,524                | 1.76%        |
| Local Reserves               | 194,495            | 1,988,416                    | 666,355                       | 1,441,534                   | -546,882               | -27.50%      |
| <b>Local Tax Funding</b>     | <b>\$5,191,910</b> | <b>\$5,071,538</b>           | <b>\$5,071,538</b>            | <b>\$5,520,958</b>          | <b>\$449,420</b>       | <b>8.86%</b> |
| <b>Full-Time Positions</b>   | <b>194</b>         | <b>209</b>                   | <b>200</b>                    | <b>209</b>                  | <b>0</b>               | <b>0.00%</b> |

### Goals/Objectives

- Install a new fuel tank for the emergency generator.
- Repair and resurface critical areas of the parking lot.
- Install a bullet resistant barrier in the Main Jail's lobby reception area.
- Install a body scanner at the Community Corrections building.
- Install eye wash stations in medical, booking, laundry and kitchens.
- Establish partnership with LFCC for vocational certification programs.

### FY 21 Total Budget

**\$23,754,912**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

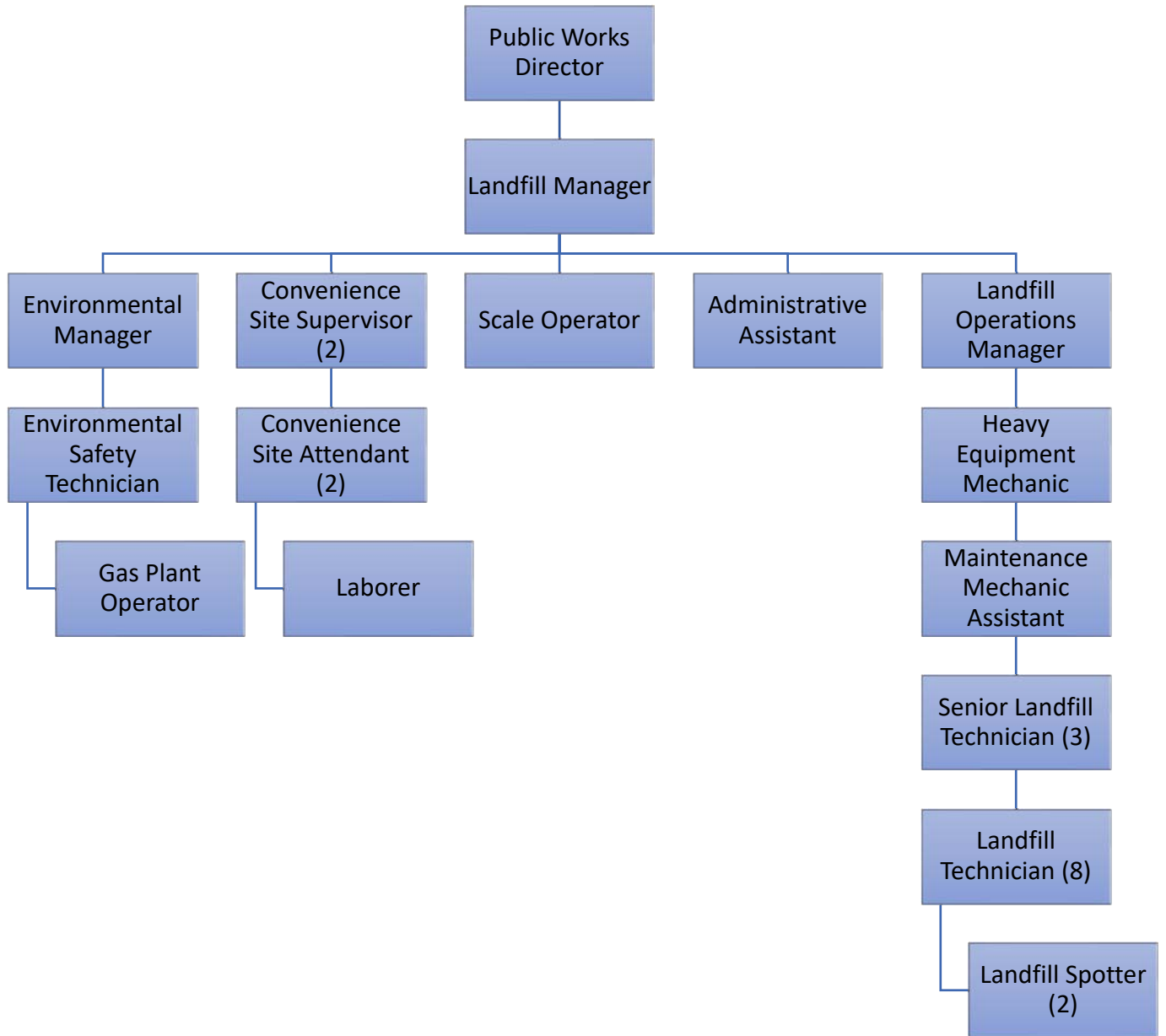
#### Operating

- Network Switch Replacement
- Inmate health services increases

### Service Levels

|                                                                    | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|--------------------------------------------------------------------|------------------|------------------|----------------|
| # of acts of institutional violence                                | 42               | 54               | 48             |
| Average weekly cost to feed inmates                                | \$17,730         | \$19,885         | \$19,761       |
| # of inmate/inmate assaults                                        | 34               | 34               | 34             |
| % of Dept. of Corrections standards in total or partial compliance | 100%             | 100%             | 100%           |
| Cases referred (Probation Program)                                 | 570              | 520              | 450            |
| Community service hours performed (Probation Program)              | 19,243           | 12,500           | 11,007         |
| Court costs paid (Probation Program)                               | \$96,460         | \$70,000         | \$72,012       |
| Restitution paid (Probation Program)                               | \$7,579          | \$8,000          | \$8,000        |
| Client supervision days (Probation Program)                        | 142,370          | 114,480          | 139,977        |

## Landfill Fund



# Landfill Fund

## 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.



Temporary liner used as a “rain guard” being deployed to help decrease rain water infiltration, reducing the amount of leachate that is generated from the landfill.

## What We Do

The Landfill is currently in the process of having 500,000 cubic yards of earth moved and processed in order to prepare the next MSW cell. Once material is removed, a liner system will be installed prior to the placement of waste. Total cost of the next MSW cell development is estimated to be \$750,000 per acre.

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

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$2,056,696      | \$2,272,338                  | \$2,143,704                   | \$2,319,564                 | \$47,226               | 2.07%         |
| Operating                  | 3,060,497        | 3,235,315                    | 2,558,408                     | 3,332,790                   | 97,475                 | 3.01%         |
| Capital/Leases             | 2,348,708        | 4,960,000                    | 3,796,787                     | 3,995,000                   | -965,000               | -19.45%       |
| <b>Total</b>               | <b>7,465,901</b> | <b>10,467,653</b>            | <b>8,498,899</b>              | <b>9,647,354</b>            | <b>-820,299</b>        | <b>-7.83%</b> |
| Fees                       | 8,027,602        | 7,972,793                    | 8,498,899                     | 8,373,924                   | 401,131                | 5.03%         |
| Local Reserves             | 0                | 2,494,860                    | 0                             | 1,273,430                   | -1,221,430             | -48.95%       |
| <b>Local Tax Funding</b>   | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                    | <b>\$0</b>                  | <b>\$0</b>             | <b>0.00%</b>  |
| <b>Full-Time Positions</b> | <b>27</b>        | <b>28</b>                    | <b>28</b>                     | <b>28</b>                   | <b>0</b>               | <b>0.00%</b>  |

## 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.
- Continue base grading of MSW Cell 3A in order to prepare for liner installation in FY 2020-2021.
- Modify leachate system to better manage collection, treatment, and disposal.
- Maintain landfill gas collection system as needed to maximize collection efficiency.
- Maximize landfill gas collected in order to increase electrical generation.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.
- Expand wireless communications to remote areas of landfill site.

## FY 21 Total Budget

\$9,647,354

## Notable Changes

## Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

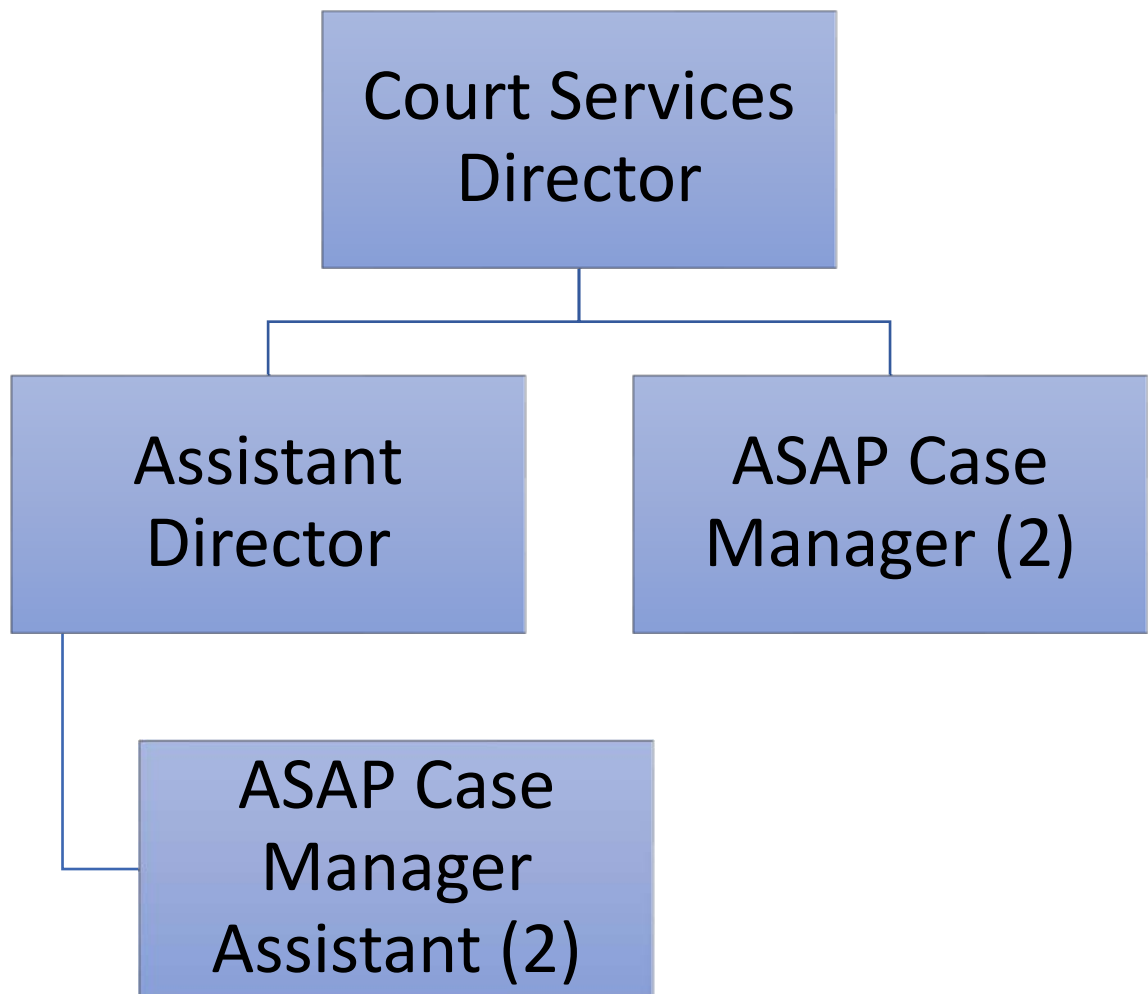
## Capital

- Reduction in costs of planned capital projects

## Service Levels

|                                                            | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|------------------------------------------------------------|------------------|------------------|----------------|
| Tons of waste weighted and disposed                        | 189,646          | 175,000          | 185,000        |
| Megawatt/hours of power generated from Gas to Energy Plant | 9,039            | 10,512           | 10,512         |
| Gallons of pretreated leachate collected and discharged    | 41,690,000       | 25,000,000       | 25,000,000     |
| Tons of scrap metal recycled                               | 1,405            | 1,200            | 1,300          |
| Tons of household hazardous waste collected                | 55               | 100              | 100            |
| Tons of tires processed to rubber chips                    | 1,652            | 2,000            | 2,000          |
| Tons of yard waste processed to mulch                      | 7,623            | 7,500            | 7,500          |

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



# Old Dominion Alcohol Safety Action Program Fund

## Mission

The Commission on VASAP is mandated to improve highway safety by decreasing the incidence of driving under the influence of alcohol and other drugs, leading to the reduction of alcohol and drug related fatalities and crashes.



Hours of Operation  
Monday – Thursday  
8am to 4 pm, Friday 8  
am to 4 pm  
Warren County Office  
and Shenandoah  
County Office staffed  
every Tuesday 8 am to  
4 pm

## What We Do

VASAP provides multiple interventions to offenders. On September 28, 2018 the Commission on VASAP had a recidivism study conducted to rate the efficacy of the program. ICF, an international research firm, was commissioned to do a study on VASAP's effectiveness. The results of this study showed that among people who successfully completed VASAP, there was a twelve-month recidivism rate of 2.8% and a 24-month recidivism rate of 5.1%. The average time between VASAP completion and repeat conviction was 633 days. The low recidivism rates provide further evidence about the success of VASAP.

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

## Old Dominion Alcohol Safety Action Program Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Personnel                  | \$462,280        | \$477,749                    | \$439,824                     | \$489,800                   | \$12,051               | 2.52%   |
| Operating                  | 56,483           | 81,900                       | 64,496                        | 86,082                      | 4,182                  | 5.10%   |
| Capital/Leases             | 15,864           | 17,000                       | 15,144                        | 16,000                      | -1,000                 | -5.88%  |
| <b>Total</b>               | 534,627          | 576,649                      | 519,464                       | 591,882                     | 15,233                 | 2.64%   |
| Fees                       | 466,189          | 551,634                      | 439,440                       | 483,524                     | -68,110                | -12.34% |
| Local Reserves             | 68,438           | 25,015                       | 80,024                        | 108,358                     | 83,343                 | 333.17% |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%   |
| <b>Full-Time Positions</b> | 6                | 6                            | 6                             | 6                           | 0                      | 0.00%   |

### Goals/Objectives

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

### FY 21 Total Budget

**\$591,882**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

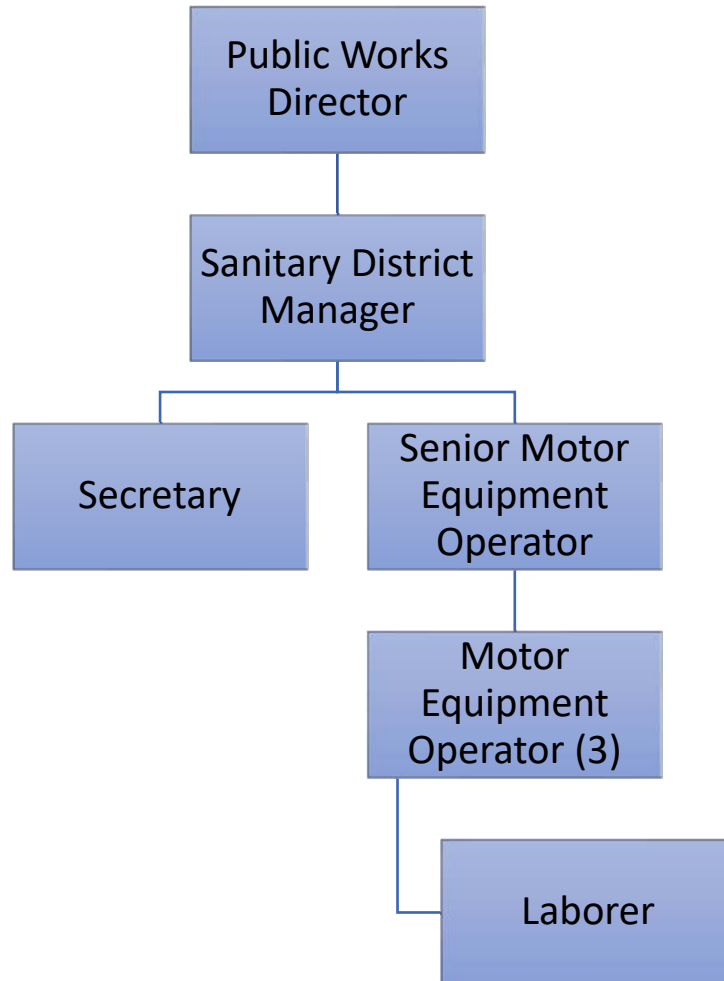
#### Operating

- Utility increases

### Service Levels

|                                            | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|--------------------------------------------|------------------|------------------|----------------|
| # of DUI Referrals                         | 806              | 815              | 815            |
| # of Young Offender Referrals              | 11               | 65               | 30             |
| # of First Offender Drug Program Referrals | 89               | 278              | 95             |
| # of Driver Improvement Clinic Referrals   | 0                | 0                | 0              |
| # of Habitual Offender Evaluations         | 60               | 67               | 65             |

## Shawneeland Sanitary District Fund



# 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.



Shawneeland has upgraded many culverts with HDEP (high-density polyethylene) pipes. They have a life expectancy of up to 100 years.

## What We Do

The staff will be working to upgrade the turnaround areas on some of the dead-end streets in Shawneeland. This will ensure the safety of emergency personnel and the residents as well as be helpful during snow removal.

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

## Shawneeland Sanitary District Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |                |
| Personnel                  | \$487,015        | \$511,692                    | \$465,720                     | \$496,041                   | -\$15,651              | -3.05%         |
| Operating                  | 558,329          | 775,523                      | 596,552                       | 649,982                     | -125,541               | -16.18%        |
| Capital/Leases             | 41,904           | 8,000                        | 101,000                       | 0                           | -8,000                 | -100.00%       |
| <b>Total</b>               | <b>1,087,248</b> | <b>1,295,215</b>             | <b>1,163,272</b>              | <b>1,146,023</b>            | <b>-149,192</b>        | <b>-11.51%</b> |
| Fees                       | 814,551          | 804,300                      | 835,695                       | 812,880                     | 8,580                  | 1.06%          |
| Local Reserves             | 272,697          | 490,915                      | 327,577                       | 333,143                     | -157,772               | -32.13%        |
| <b>Local Tax Funding</b>   | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                    | <b>\$0</b>                  | <b>\$0</b>             | <b>0.00%</b>   |
| <b>Full-Time Positions</b> | <b>7</b>         | <b>7</b>                     | <b>7</b>                      | <b>7</b>                    | <b>0</b>               | <b>0.00%</b>   |

### Goals/Objectives

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

### FY 21 Total Budget

**\$1,146,023**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

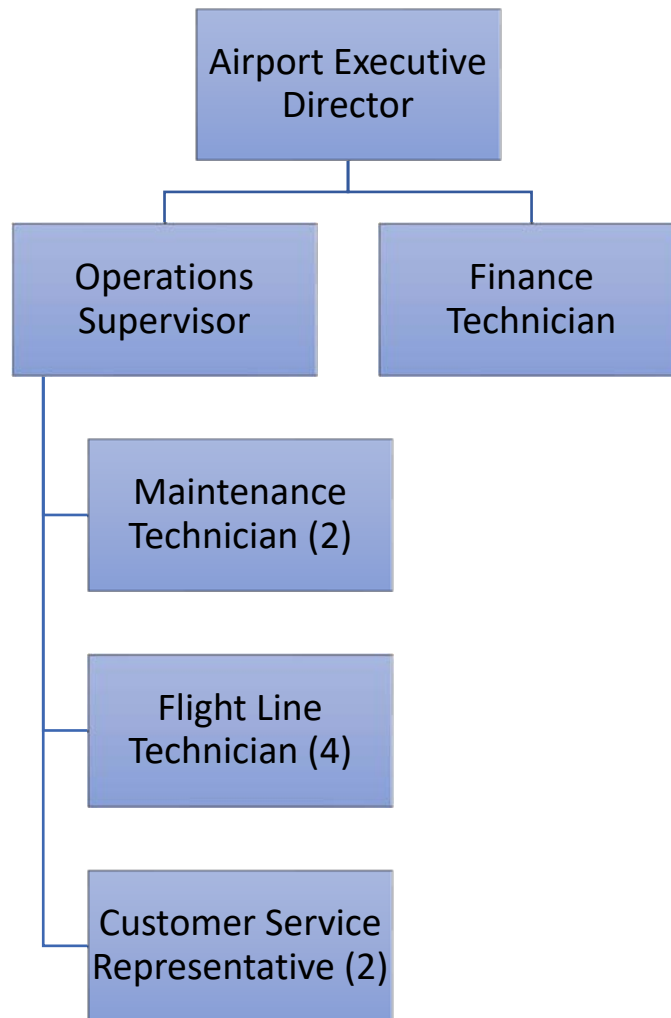
#### Operating

- Reduction in expenses for road improvements

### Departmental Accomplishments

- Staff has cut back trees and brush at intersections and on 20 miles of roadway. The staff upgraded 25 miles of ditches and shoulders on the roadways. Perry Engineering Company, Inc. replaced 330 linear feet of drainage culverts.
- Continued cutting dead trees along roadways to prevent trees from falling on roads and power lines.
- 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 replaced the wooden bus stops with metal sea containers. The upgraded bus stops are considered to be virtually indestructible.

## Winchester Regional Airport Fund



# Winchester Regional Airport Fund

## Mission

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



The Winchester Regional Airport is one of 17 “Business Class” airports serving Virginia, and generates over \$20 million in economic activity annually.

## What We Do

The Airport completed a logo/rebranding initiative – the first in over 30 years – and a new website is set to launch in the near future. The Airport also became one of the newest locations to offer Shell Contract Fuel, a purchasing program designed to help aircraft operators save money while generating bigger uplifts of fuel per trip.

- The Winchester Regional Airport is owned and managed by the Winchester Regional Airport Authority a 9-member board 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, a 385-acre public use facility
  - The majority of operating revenue is derived from the sale of aviation fuels, products, and services to based and itinerant aircraft operators
  - Services offered by Authority staff include the sale of fuel and oil products, aircraft parking and storage, ground power generation, and ground transportation
  - Essential services are provided as a proprietary exclusive right by Authority staff to ensure that desirable levels of service are maintained

## Winchester Regional Airport Fund

### Budget Summary

|                              | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |                |
|------------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------------|
| <b>Costs</b>                 |                  |                              |                               |                             |                        |                |
| Personnel                    | \$763,950        | \$784,402                    | \$778,788                     | \$838,104                   | \$53,702               | 6.84%          |
| Operating                    | 730,841          | 881,388                      | 765,576                       | 905,195                     | 23,807                 | 2.70%          |
| Capital/Leases               | 84,479           | 90,766                       | 105,636                       | 161,698                     | 70,932                 | 78.14%         |
| <b>Total</b>                 | <b>1,579,270</b> | <b>1,756,556</b>             | <b>1,650,000</b>              | <b>1,904,997</b>            | <b>148,441</b>         | <b>8.45%</b>   |
| Fees                         | 1,418,750        | 1,577,070                    | 1,437,269                     | 1,763,544                   | 186,474                | 11.82%         |
| State/Federal                | 6,418            | 20,000                       | 16,245                        | 18,500                      | -1,500                 | -7.50%         |
| Other Locality Contributions | 39,402           | 39,271                       | 48,521                        | 29,962                      | -9,309                 | -23.70%        |
| <b>Local Tax Funding</b>     | <b>\$120,215</b> | <b>\$120,215</b>             | <b>\$147,965</b>              | <b>\$92,991</b>             | <b>-\$27,224</b>       | <b>-22.64%</b> |
| <b>Full-Time Positions</b>   | <b>11</b>        | <b>11</b>                    | <b>11</b>                     | <b>11</b>                   | <b>0</b>               | <b>0.00%</b>   |

### Goals/Objectives

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

### FY 21 Total Budget

**\$1,904,997**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

#### Operating

- No notable changes

#### Capital

- Full year of VRA loan payments included in FY 2021

### Service Levels

|                           | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|---------------------------|------------------|------------------|----------------|
| Based Aircraft (Total)    | 102              | 103              | 107            |
| Piston Aircraft           | 99               | 100              | 101            |
| Turbine Aircraft          | 3                | 3                | 6              |
| Fuel Gallons Sold (Total) | 159,904          | 180,000          | 202,000        |
| AVGAS                     | 43,193           | 50,000           | 57,000         |
| Jet-A                     | 116,711          | 130,000          | 145,000        |

# Lake Holiday Sanitary District Fund

## Mission

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



The concrete truck is backed up to and unloading into a hopper on a concrete pumper truck, which pumps the concrete/grout to the workers to place in the voids of the stone that has been placed. The grout “locks” the stone in place, accommodating high flows of water without eroding, and dissipating some energy from the water as it flows through the channel.

## What We Do

This project enlarged the existing spillway at Lake Holiday to better accommodate water flows and improve safety of the dam.

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

## Lake Holiday Sanitary District Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Operating                  | \$30,390         | \$41,340                     | \$39,660                      | \$41,340                    | \$0                    | 0.00% |
| Capital/Leases/Debt        | 734,717          | 738,658                      | 733,896                       | 738,658                     | 0                      | 0.00% |
| <b>Total</b>               | 765,107          | 779,998                      | 773,556                       | 779,998                     | 0                      | 0.00% |
| Fees                       | 935,969          | 779,998                      | 773,556                       | 779,998                     | 0                      | 0.00% |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00% |

### Goals/Objectives

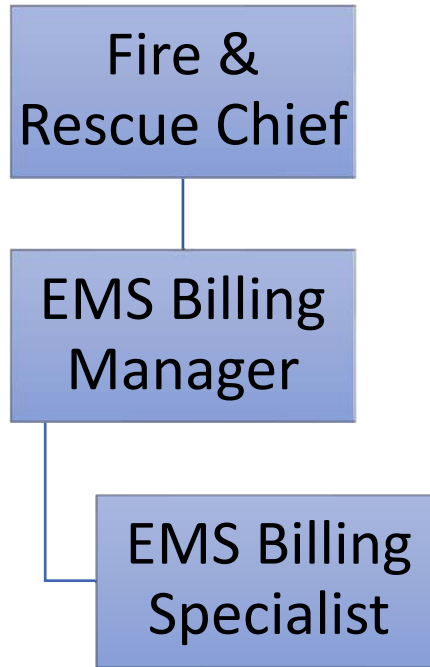
- Successfully retire the debt on the spillway project.

FY 21 Total Budget

\$779,998

No Notable Changes

## EMS Revenue Recovery Fund



# EMS Revenue Recovery Fund

## 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.

The technological world is continually advancing. This technology drive affects the world of Fire and Rescue more now than ever. While the advances in cardiac monitors and airway management devices improves the ability to care for the citizens of Frederick County in their moment of greatest need, it comes with a high cost. The purpose of the EMS Revenue Recovery program is to aid in reducing the financial burden that these advances place on the County and the 11 volunteer fire and rescue stations.



Frederick County Fire and Rescue uses a soft billing practice which means no patient receives a bill. We bill the patient's insurance company and the remaining co-pays and deductibles are covered by the County tax base.

## What We Do

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

## EMS Revenue Recovery Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |       |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|-------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |       |
| Personnel                  | \$125,927        | \$132,577                    | \$132,624                     | \$139,525                   | \$6,948                | 5.24% |
| Operating                  | 1,788,313        | 1,671,381                    | 1,896,334                     | 1,727,692                   | 56,311                 | 3.36% |
| <b>Total</b>               | 1,914,240        | 1,803,958                    | 2,028,958                     | 1,867,217                   | 63,259                 | 3.50% |
| Fees                       | 1,920,131        | 1,803,958                    | 2,028,958                     | 1,867,217                   | 63,259                 | 3.50% |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00% |
| <b>Full-Time Positions</b> | 2                | 2                            | 2                             | 2                           | 0                      | 0.00% |

### 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.
- Attend an accredited training program to further educate the department on proper documentation procedures to maintain federal compliance regulations.
- Update the annual HIPAA training program as needed.
- 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.

### FY 21 Total Budget

**\$1,867,217**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

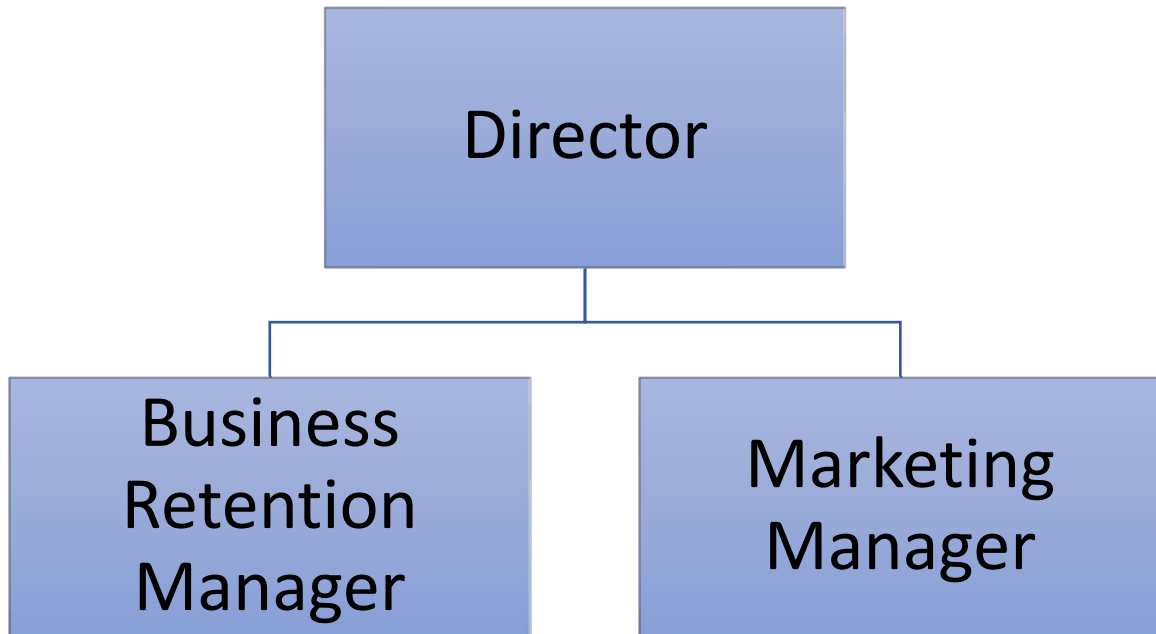
#### Operating

- Increased reimbursements to the County and Volunteer Fire and Rescue Association

### Service Levels

|                                                                | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------------------|------------------|------------------|----------------|
| # of EMS transports                                            | 6,326            | 6,400            | 6,600          |
| # of insurance companies billed                                | 189              | 125              | 150            |
| % of billings processed and mailed within 30 days of transport | 82%              | 80%              | 80%            |
| % of billings paid within 60 days of transport                 | 95%              | 80%              | 90%            |

## Economic Development Authority Fund



# 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.

Availability of skilled labor remains a top factor in site selections by corporations. For a community to succeed, they need to maintain awareness of current and projected workforce needs and partner with appropriate local and regional partners to create solutions.

In recognition of these facts, Frederick County EDA with partners in 2015 assembled business and education leaders to address local workforce challenges. The conversation created the Workforce Initiative. Today, the Workforce Initiative is now headed by a 15-member board of directors and utilizes more than 50 task force partners to move specific projects forward. The Employer Expo and Workforce 540 App are just two deliverables from this effort.



Annually, seventh grade students from the area engage in hands-on career activities at Worlds of Work. WoW! exposes students to a myriad of careers across ten industry sectors, coinciding with the start of their academic career planning.

## What We Do

- The Economic Development Authority (EDA) is tasked with “facilitating Frederick County’s efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources, and the generation of revenue for the greater good of our entire citizenry”
- The EDA works as a catalyst to enhance the economy of Frederick County by promoting quality business development
- The EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County, VA
- Services include: providing existing businesses with retention and expansion programs and services; identifying possible real estate locations in the County for new or expanding businesses; providing current market information about the greater Frederick County region, the Commonwealth of Virginia, and regional market; assisting with efforts to open or expand operations by providing information about Frederick County’s rezoning, taxes, and other government processes; establishing contact with Frederick County government agencies that issue permits, and obtain answers to questions that arise; and providing orientation information for employees relocating to the community

## Economic Development Authority Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$405,010        | \$441,224                    | \$405,312                     | \$451,873                   | \$10,649               | 2.41%        |
| Operating                  | 701,634          | 159,307                      | 687,288                       | 157,207                     | -2,100                 | -1.31%       |
| Capital/Leases             | 31,200           | 31,271                       | 31,200                        | 31,271                      | 0                      | 0.00%        |
| <b>Total</b>               | <b>1,137,844</b> | <b>631,802</b>               | <b>1,123,800</b>              | <b>640,351</b>              | <b>8,549</b>           | <b>1.35%</b> |
| Fees                       | 8,205            | 26,050                       | 6,402                         | 26,050                      | 0                      | 0.00%        |
| Local Reserves             | 558,357          | 12,695                       | 1,161,291                     | 0                           | -12,695                | -100.00%     |
| <b>Local Tax Funding</b>   | <b>\$571,282</b> | <b>\$593,057</b>             | <b>\$593,057</b>              | <b>\$614,301</b>            | <b>\$21,244</b>        | <b>3.58%</b> |
| <b>Full-Time Positions</b> | <b>3</b>         | <b>3</b>                     | <b>3</b>                      | <b>3</b>                    | <b>0</b>               | <b>0.00%</b> |

### 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 prosperers.
- 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.

### FY 21 Total Budget

**\$640,351**

### Notable Changes

#### Personnel

- Merit/COLA average of 4% provided in FY 2020
- Health insurance premium increase of 1.5%

#### Operating

- No notable changes

### Service Levels

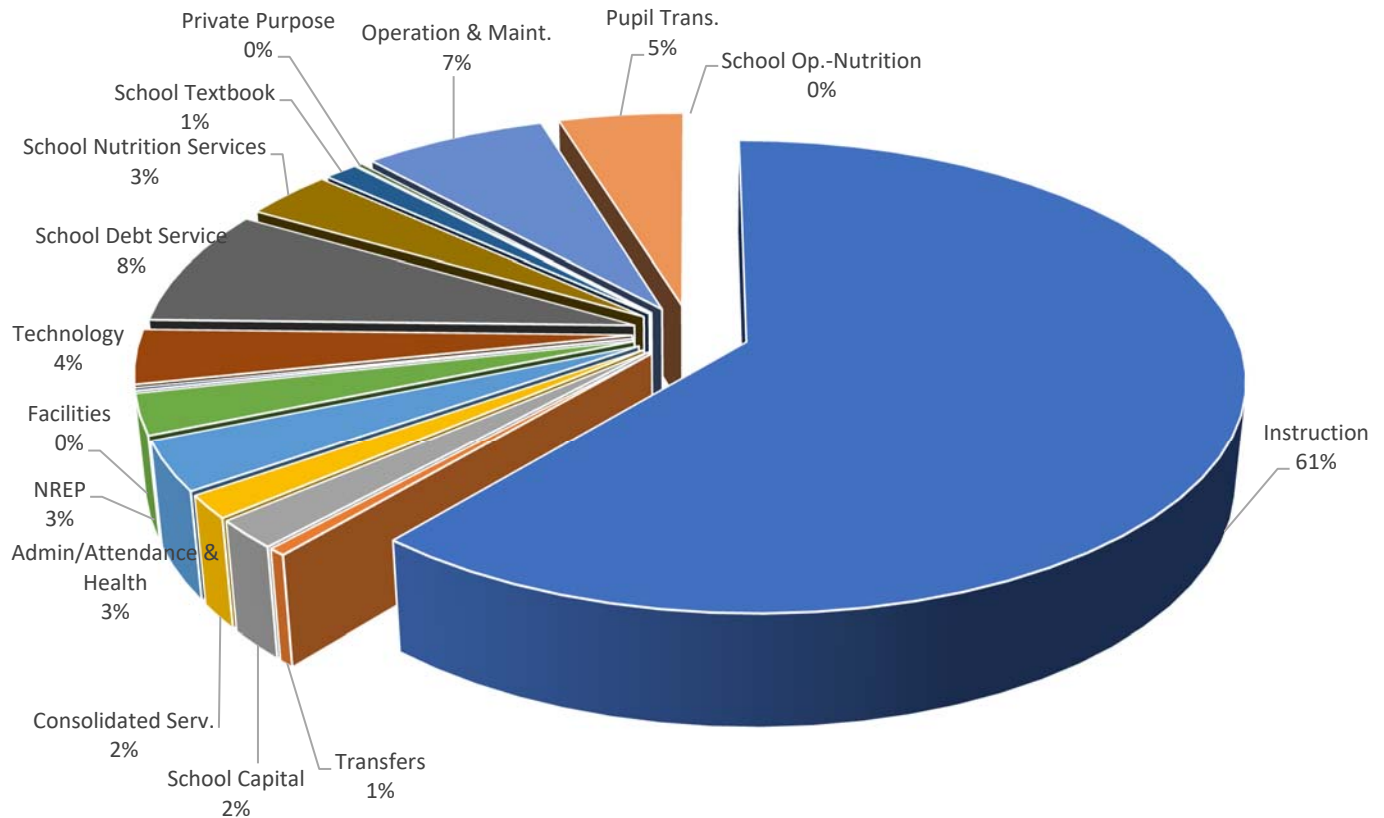
|                                                                                              | FY2019<br>Actual | FY2020<br>Budget | FY2021<br>Plan |
|----------------------------------------------------------------------------------------------|------------------|------------------|----------------|
| Total Project Announcements                                                                  | 1                | 3                | 6              |
| Total new capital investment                                                                 | \$2,512,000      | \$313,700,000    | \$183,770,000  |
| Total new jobs                                                                               | 250              | 291              | 1,053          |
| Rank % last 3 years new capital investment in VA                                             | 10%              | 10%              | 10%            |
| Rank % last 3 years new jobs in VA                                                           | 10%              | 10%              | 10%            |
| Rank % last 10 years new capital investment in VA                                            | 10%              | 10%              | 10%            |
| Rank % last 10 years new jobs in VA                                                          | 10%              | 10%              | 10%            |
| Businesses involved in Career Pathway Program                                                | 101              | 110              | 120            |
| Total # of Call Team visits                                                                  | 40               | 40               | 40             |
| # of new business relationships                                                              | 50               | 94               | 55             |
| Forbes Ranking for Best Small Places for Businesses and Careers                              | 11               | 9                | 9              |
| Unique users per month to <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a> | 5,313            | 9,880            | 11,000         |
| Page views per month on <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>   | 16,680           | 24,400           | 27,000         |

# School Funds



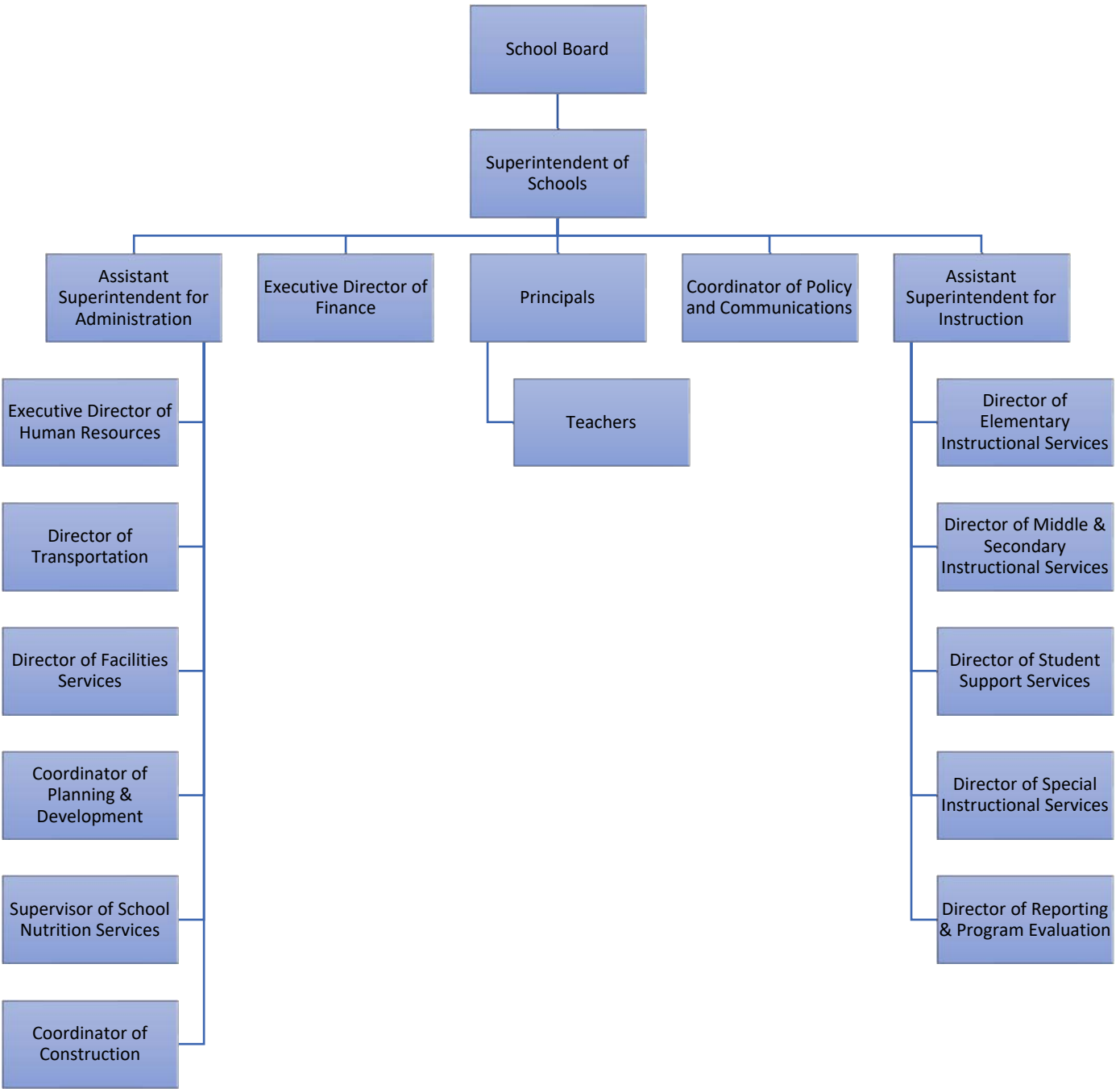
Frederick County Middle School  
Winchester, Virginia  
Opened in 2016

## Schools



|                                 | 2019<br>Actual       | 2020<br>Budget       | 2021<br>Adopted<br>Budget | Increase/Decrease<br>FY 2020 to FY 2021 |              |
|---------------------------------|----------------------|----------------------|---------------------------|-----------------------------------------|--------------|
|                                 |                      |                      |                           | Amount                                  | %            |
| Instruction                     | \$125,678,040        | \$133,187,721        | \$137,659,641             | \$4,471,920                             | 3.36%        |
| Admin/Attendance & Health       | 7,337,859            | 7,756,157            | 7,691,588                 | -64,569                                 | -0.83%       |
| Pupil Transportation            | 9,713,535            | 10,397,470           | 10,689,528                | 292,058                                 | 2.81%        |
| Operation & Maintenance         | 15,008,623           | 15,190,223           | 15,746,640                | 556,417                                 | 3.66%        |
| School Op. – Nutrition Services | 8,886                | 5,000                | 8,000                     | 3,000                                   | 60.00%       |
| Facilities                      | 350,935              | 395,324              | 432,279                   | 36,955                                  | 9.35%        |
| Technology                      | 7,744,126            | 8,500,947            | 8,405,381                 | -95,566                                 | -1.12%       |
| Transfers                       | 555,709              | 548,707              | 1,127,364                 | 578,657                                 | 105.46%      |
| School Debt Service Fund        | 15,004,463           | 16,726,869           | 17,957,232                | 1,230,363                               | 7.36%        |
| School Nutrition Services Fund  | 6,094,582            | 7,378,557            | 7,581,744                 | 203,187                                 | 2.75%        |
| School Textbook Fund            | 2,382,272            | 3,126,049            | 2,871,240                 | -254,809                                | -8.15%       |
| Private Purpose Funds           | 58,797               | 300,000              | 500,000                   | 200,000                                 | 66.66%       |
| School Capital Fund             | 3,071,919            | 5,300,000            | 4,415,900                 | -884,100                                | -16.68%      |
| NREP Operating Fund             | 5,137,426            | 5,985,540            | 6,251,913                 | 266,373                                 | 4.45%        |
| NREP Textbook Fund              | 10,027               | 40,000               | 20,000                    | -20,000                                 | -50.00%      |
| Consolidated Services Fund      | 3,017,458            | 3,600,000            | 3,600,000                 | 0                                       | 0.00%        |
| <b>TOTAL EXPENDITURES</b>       | <b>\$201,174,657</b> | <b>\$218,438,564</b> | <b>\$224,958,450</b>      | <b>\$6,519,886</b>                      | <b>3.00%</b> |

# Frederick County Public Schools



# School Instruction

## Inspire 2025: A Promise for Progress

### Vision

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



More than 1,000 seniors at James Wood, Millbrook, and Sherando High Schools received their diplomas in June 2020 during commencement exercises that were modified due to COVID-19.

## What We Do

### 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

- 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 – 1,643.9 full-time equivalent positions for FY 2021

- 14,158 students are expected to be enrolled in the Frederick County Public Schools for FY 2021

- 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

## Budget Summary

|                            | FY2019<br>Actual    | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|---------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                     |                              |                               |                             |                        |              |
| Personnel                  | \$116,522,264       | \$123,147,012                | \$120,665,200                 | \$125,503,561               | \$2,356,549            | 1.91%        |
| Operating                  | 9,052,966           | 10,015,209                   | 10,072,538                    | 12,137,580                  | 2,122,371              | 21.19%       |
| Capital/Leases             | 102,811             | 25,500                       | 176,868                       | 18,500                      | -7,000                 | -27.45%      |
| <b>Total</b>               | <b>125,678,040</b>  | <b>133,187,721</b>           | <b>130,914,606</b>            | <b>137,659,641</b>          | <b>4,471,920</b>       | <b>3.36%</b> |
| Fees                       | 332,346             | 945,140                      | 589,185                       | 453,750                     | -491,390               | -51.99%      |
| State/Federal              | 68,409,273          | 72,645,364                   | 71,860,813                    | 76,080,331                  | 3,434,967              | 4.73%        |
| <b>Local Tax Funding</b>   | <b>\$58,144,944</b> | <b>\$59,597,217</b>          | <b>\$58,464,607</b>           | <b>\$61,125,560</b>         | <b>\$1,528,343</b>     | <b>2.56%</b> |
| <b>Full-Time Positions</b> | <b>1,567.8</b>      | <b>1,584.8</b>               | <b>1,604.4</b>                | <b>1,643.9</b>              | <b>59.1</b>            | <b>3.73%</b> |

## 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 student competencies 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

## 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.
- Received the 2019 Virginia High School Technology Education Program of the Year Award from Virginia Technology and Engineering Education Association recognizing Sherando High School’s technology education program.
- Received the 2020 Virginia Association for Career and Technical Education Administrator of the Year.
- Ranked in the top school districts in Virginia by Niche – ranking 10<sup>th</sup> out of 132 school divisions for the best teachers in Virginia.

## FY 21 Total Budget

**\$137,659,641**

## Notable Changes

### Personnel

- More teachers and support positions were added to open Jordan Springs Elementary School and support increasing student enrollment

### Operating

- Due to COVID-19 pandemic, the Governor suspended \$1.8 million in state funds after budget adoption. Appropriation is set-aside and will not be spend unless funds are received at a later date

# Administration, Attendance, and Health Services

## Inspire 2025: A Promise for Progress

### Vision

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

To increase efficiency, FCPS continues to redesign business workflows through the new Enterprise Resource Management system within the areas of Human Resources, Payroll, and Budget.



A Frederick County Schools nurse with a student in the clinic.

## 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

## Administration, Attendance, and Health Services

### Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY 20 to FY21 |               |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|-------------------------|---------------|
| <b>Costs</b>               |                    |                              |                               |                             |                         |               |
| Personnel                  | \$6,742,431        | \$7,152,007                  | \$6,957,148                   | \$7,061,288                 | -\$90,719               | -1.27%        |
| Operating                  | 591,092            | 585,150                      | 687,630                       | 614,800                     | 29,650                  | 5.07%         |
| Capital/Leases             | 4,336              | 19,000                       | 12,750                        | 15,500                      | -3,500                  | -18.42%       |
| <b>Total</b>               | <b>7,337,859</b>   | <b>7,756,157</b>             | <b>7,657,528</b>              | <b>7,691,588</b>            | <b>-64,569</b>          | <b>-0.83%</b> |
| State/Federal              | 2,793,097          | 2,837,912                    | 2,804,952                     | 2,915,101                   | 77,189                  | 2.72%         |
| <b>Local Tax Funding</b>   | <b>\$4,615,323</b> | <b>\$4,918,245</b>           | <b>\$4,852,577</b>            | <b>\$4,776,487</b>          | <b>-\$141,758</b>       | <b>-2.88%</b> |
| <b>Full-Time Positions</b> | <b>72.1</b>        | <b>72.1</b>                  | <b>72.3</b>                   | <b>72.7</b>                 | <b>0.6</b>              | <b>0.83%</b>  |

### Goals/Objectives

- Ensure the most efficient operation of the school system.
- Provide nursing assistance to students.
- Provide psychological assistance to students.

### 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 seventh consecutive year.
- Received the United Way Coordinator of the Year award supporting the community United Way campaign.
- Coordinated the designs of the fourth high school, Jordan Springs Elementary, and Aylor Middle replacement projects.
- Coordinated elementary rezoning efforts in preparation of the opening of Jordan Springs Elementary School.

### FY 21 Total Budget

**\$7,691,588**

### Notable Changes

#### Personnel

- Repurposed a vacant finance position to classroom teacher

#### Operating

- Increased mental health services for students

# Pupil Transportation Services

## Inspire 2025: A Promise for Progress

### Vision

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

FCPS buses transport students 12,800 miles daily – the equivalent of two trips to the west coast and back to the east coast each instructional day.



Frederick County Public Schools welcomed 13,900 students for the opening of the 2019-20 school year – the highest opening day attendance in the history of the school division.

## 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

## Pupil Transportation Services

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$7,112,967      | \$7,677,535                  | \$7,541,124                   | \$7,870,823                 | \$193,288              | 2.52%        |
| Operating                  | 2,504,115        | 2,719,935                    | 2,641,800                     | 2,718,705                   | -1,230                 | -0.05%       |
| Capital/Leases             | 96,452           | 0                            | 125,600                       | 100,000                     | 100,000                | 100.00%      |
| <b>Total</b>               | 9,713,535        | 10,397,470                   | 10,308,524                    | 10,689,528                  | 292,058                | 2.81%        |
| State/Federal              | 3,697,378        | 3,804,347                    | 3,776,011                     | 4,051,316                   | 246,969                | 6.49%        |
| <b>Local Tax Funding</b>   | \$6,109,562      | \$6,593,123                  | \$6,532,513                   | \$6,638,212                 | \$45,089               | 0.68%        |
| <b>Full-Time Positions</b> | <b>229</b>       | <b>241</b>                   | <b>246</b>                    | <b>246</b>                  | <b>5</b>               | <b>2.07%</b> |

### Goals/Objectives

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

### FY 21 Total Budget

**\$10,689,528**

### Notable Changes

#### Personnel

- More bus drivers and aides were added during FY 2020 to support additional routes due to growth and students with special needs

### 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 184 routed regular and special education buses.

# Operation and Maintenance Services

## Inspire 2025: A Promise for Progress

### Vision

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

A work order management system is utilized, which allows building sites to request needed repairs. Key equipment is electronically monitored 24 hours a day, 7 days a week.

Virginia School Boards Association recognizes FCPS as a Platinum Level Certified Green School Division as part of the Green Schools Challenge.



Custodian maintaining floors.

## 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

## Operation & Maintenance Services

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Personnel                  | \$7,496,396      | \$7,917,168                  | \$7,871,653                   | \$8,027,115                 | \$109,947              | 1.39%   |
| Operating                  | 6,607,509        | 7,090,324                    | 6,715,279                     | 7,576,794                   | 486,470                | 6.86%   |
| Capital/Leases             | 904,718          | 182,731                      | 863,559                       | 142,731                     | -40,000                | -21.89% |
| <b>Total</b>               | 15,008,623       | 15,190,223                   | 15,450,490                    | 15,746,640                  | 556,417                | 3.66%   |
| Fees                       | 556,781          | 485,576                      | 485,576                       | 566,576                     | 81,000                 | 16.68%  |
| State/Federal              | 5,731,692        | 5,557,974                    | 5,665,808                     | 5,967,954                   | 409,980                | 7.38%   |
| <b>Local Tax Funding</b>   | \$8,864,473      | \$9,146,673                  | \$9,299,106                   | \$9,212,110                 | \$65,437               | 0.72%   |
| <b>Full-Time Positions</b> | 128.8            | 128.8                        | 129.8                         | 135                         | 6.2                    | 4.81%   |

### Goals/Objectives

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

### FY 21 Total Budget

**\$15,746,640**

### Notable Changes

#### Personnel

- More custodians and maintenance technicians were added to open the new Jordan Springs Elementary School

#### Operating

- Increase of funds to support the new Jordan Springs Elementary School and division-wide facilities preventive maintenance

### Departmental Accomplishments

- Enhanced school entrances to address student and staff safety and security.
- Developed the Capital Asset Protection Plan (CAPP) 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.

# School Operating – Nutrition Services

## Inspire 2025: A Promise for Progress

### Vision

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



The program serves 54 eligible four-year-old children residing in the Apple Pie Ridge, Gainesboro, Indian Hollow, Redbud Run, and Stonewall elementary school attendance zones.

## What We Do

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

## Goals/Objectives

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

## Departmental Accomplishments

- Served meals to three pre-kindergarten classrooms.

## FY 21 Total Budget

\$8,000

## Notable Changes

### Operating

- No notable changes

## Budget Summary

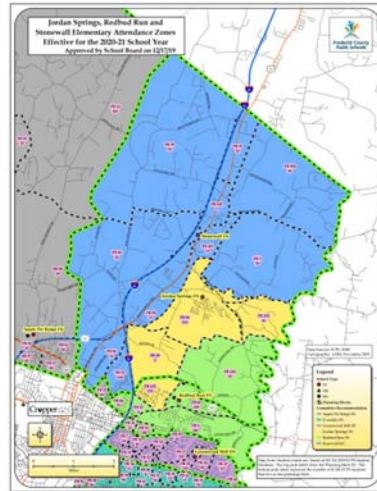
|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |        |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |        |
| Operating                  | \$8,886          | \$5,000                      | \$5,000                       | \$8,000                     | \$3,000                | 60.00% |
| <b>Total</b>               | 8,886            | 5,000                        | 5,000                         | 8,000                       | 3,000                  | 60.00% |
| State/Federal              | 8,886            | 5,000                        | 5,000                         | 8,000                       | 3,000                  | 60.00% |
| Local Tax Funding          | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%  |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%  |

# Facilities

## Inspire 2025: A Promise for Progress

### Vision

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



The School Board approved an elementary school rezoning plan effective the 2020-21 school year to open Jordan Springs Elementary School. The rezoning impacts Stonewall and Redbud Run Elementary Schools.

## What We Do

- The office of Planning & Development (facilities category) is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
- The process 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
- Planning & Development is also involved in the opening of new schools in the following ways:
  - Ensuring the arrival and dismissal of students happen safely
  - Adjusting school attendance boundaries
  - Staffing a committee of students, parents, and staff responsible for naming new schools

## Goals/Objectives

- Fund preliminary work necessary to purchase land or improve sites.

### FY 21 Total Budget

**\$432,279**

### Notable Changes

#### Personnel

- Increased clerical support due to new school construction and rezoning projects

#### Operating

- No notable changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$215,856        | \$231,024                    | \$257,618                     | \$267,979                   | \$36,955               | 16.00%        |
| Operating                  | 135,079          | 164,300                      | 280,437                       | 164,300                     | 0                      | 0.00%         |
| Capital/Leases             | 0                | 0                            | 1,312,606                     | 0                           | 0                      | 0.00%         |
| <b>Total</b>               | <b>350,935</b>   | <b>395,324</b>               | <b>1,850,661</b>              | <b>432,279</b>              | <b>36,955</b>          | <b>9.35%</b>  |
| State/Federal              | 133,581          | 144,646                      | 677,897                       | 163,833                     | 19,187                 | 13.26%        |
| <b>Local Tax Funding</b>   | <b>\$220,729</b> | <b>\$250,678</b>             | <b>\$1,172,764</b>            | <b>\$268,446</b>            | <b>\$17,768</b>        | <b>7.09%</b>  |
| <b>Full-Time Positions</b> | <b>1.5</b>       | <b>1.5</b>                   | <b>2</b>                      | <b>2</b>                    | <b>0.5</b>             | <b>33.33%</b> |

# Technology

## Inspire 2025: A Promise for Progress

### Vision

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



FCPS students working collaboratively using a Chromebook

## What We Do

Technology resource personnel support student instruction with the use of technology by offering:

- Teacher professional development on ways to integrate technology in and outside the classroom
- Support staff that monitors technology infrastructure for secure, efficient, and effective use

- 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 about 5,500 computers, 14,158 student devices, and 1,600 printers

- The school board approved Six Year Technology Plan is used to plan and budget for expenditures related to technology

- This Technology Plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives

## Budget Summary

|                            | FY2019<br>Actual   | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|--------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                    |                              |                               |                             |                        |               |
| Personnel                  | \$4,902,964        | \$5,159,951                  | \$5,005,769                   | \$5,178,300                 | \$18,349               | 0.36%         |
| Operating                  | 2,714,076          | 2,463,106                    | 4,371,597                     | 2,619,146                   | 156,040                | 6.34%         |
| Capital/Leases             | 127,086            | 877,890                      | 423,578                       | 607,935                     | -269,955               | -30.75%       |
| <b>Total</b>               | <b>7,744,126</b>   | <b>8,500,947</b>             | <b>9,800,943</b>              | <b>8,405,381</b>            | <b>-95,566</b>         | <b>-1.12%</b> |
| Fees                       | 23,554             | 0                            | 81,057                        | 60,000                      | 60,000                 | 100.00%       |
| State/Federal              | 2,947,739          | 3,110,425                    | 3,590,084                     | 3,185,627                   | 75,202                 | 2.42%         |
| <b>Local Tax Funding</b>   | <b>\$4,847,301</b> | <b>\$5,390,522</b>           | <b>\$6,129,802</b>            | <b>\$5,159,754</b>          | <b>-\$230,768</b>      | <b>-4.28%</b> |
| <b>Full-Time Positions</b> | <b>50.2</b>        | <b>50.2</b>                  | <b>50.7</b>                   | <b>51.2</b>                 | <b>1</b>               | <b>1.99%</b>  |

## Goals/Objectives

- Ensure that all schools have access to integrated services across high-speed networks that are sufficiently supported to ensure 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.

## FY 21 Total Budget

**\$8,405,381**

## Notable Changes

## Personnel

- Additional technology instructional coach for the new Jordan Springs Elementary School

## Operating

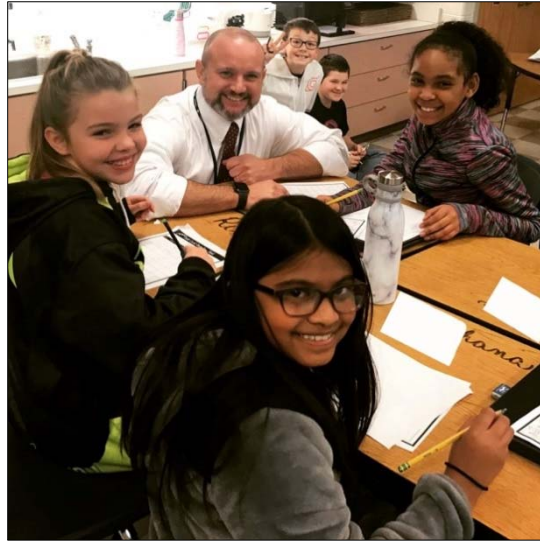
- Additional funds to support 1:1 student technology device due to student enrollment growth

# Transfers - Schools

## Inspire 2025: A Promise for Progress

### Vision

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



FCPS students and principal in class

## 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.

## FY 21 Total Budget

**\$1,127,364**

### Operating

- Additional funds to support free textbooks to students

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |        |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |        |
| Operating                  | \$555,709        | \$548,707                    | \$567,199                     | \$1,127,364                 | \$578,657              | 105.46 |
| Local Tax Funding          | \$555,709        | \$548,707                    | \$567,199                     | \$1,127,364                 | \$578,657              | 105.46 |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%  |

# School Debt Service Fund

## Inspire 2025: A Promise for Progress

### Vision

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



Students attending the groundbreaking ceremony for the replacement Robert E. Aylor Middle School.

## 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 as required

## Goals/Objectives

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

## FY 21 Total Budget

**\$17,957,232**

## Notable Changes

### Operating

- Increase in principal and interest payments for debt incurred to construct the new Jordan Springs Elementary and replacement Robert E. Aylor Middle Schools

## Budget Summary

|                            | FY2019<br>Actual    | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|---------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                     |                              |                               |                             |                        |              |
| Operating                  | \$15,004,463        | \$16,726,869                 | \$16,726,869                  | \$17,957,232                | \$1,230,363            | 7.36%        |
| <b>Total</b>               | 15,004,463          | 16,726,869                   | 16,726,869                    | 17,957,232                  | 1,230,363              | 7.36%        |
| State/Federal              | 436,217             | 455,287                      | 455,287                       | 574,642                     | 119,355                | 66.49%       |
| Carry Forward Prior Year   | 0                   | 23,282                       | 23,282                        | 297,059                     | 273,777                | 1,175.92%    |
| <b>Local Tax Funding</b>   | <b>\$14,579,320</b> | <b>\$16,248,300</b>          | <b>\$16,248,300</b>           | <b>\$17,085,531</b>         | <b>\$837,231</b>       | <b>5.15%</b> |
| <b>Full-Time Positions</b> | <b>0</b>            | <b>0</b>                     | <b>0</b>                      | <b>0</b>                    | <b>0</b>               | <b>0.00%</b> |

# 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.



FCPS operates 20 cafeterias across the division – serving approximately 9,000 meals per day.

Frederick County's three high schools are continuing to offer a new lunch option for students designed to provide fresh, healthy food in a setting similar to popular, fast-casual restaurants that appeal to young diners.

## What We Do

- The school system operates a school food service that provides approximately 1.5 million meals for students and school personnel each year
- School Nutrition Service is part of the National School Lunch Program which provides federal funds for students from financially-challenged families to eat at a reduced cost or no charge
- Each school cafeteria has a manager who works closely with the principal of the school and the food service supervisor in planning nutritious breakfast and lunch meals and supervising the planning, purchasing, preparing, and dispensing of foods for students and school personnel
- All cafeterias are inspected by the Virginia Department of Health for cleanliness
- All personnel must be certified to be free from tuberculosis and any contagious diseases
- The Virginia Department of Education provides an area supervisor of food services, who visits the cafeterias several times a year to observe the operation and check menus for nutritional values and serving appeal
- Monthly participation reports are prepared by each school cafeteria manager through the principal and a county-wide report is prepared for the corresponding periods by the school nutrition services supervisor
- The operation of food services is financed primarily by the federal school lunch program and from daily charges for breakfast and lunches

## School Nutrition Services Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$2,742,752      | \$3,012,019                  | \$3,012,019                   | \$3,061,991                 | \$49,972               | 1.66%        |
| Operating                  | 2,457,524        | 2,329,100                    | 2,346,900                     | 2,722,115                   | 393,015                | 16.87%       |
| Capital/Leases             | 894,307          | 2,037,438                    | 2,019,638                     | 1,797,638                   | -239,800               | -11.77%      |
| <b>Total</b>               | 6,094,582        | 7,378,557                    | 7,378,557                     | 7,581,744                   | 203,187                | 2.75%        |
| Fees                       | 2,399,424        | 2,618,969                    | 2,618,969                     | 2,818,776                   | 199,807                | 7.63%        |
| State/Federal              | 2,820,137        | 2,944,588                    | 2,944,588                     | 3,157,740                   | 213,152                | 7.24%        |
| Transfers from Other Funds | 19,411           | 15,000                       | 15,000                        | 30,000                      | 15,000                 | 100.00%      |
| Carry Forward Prior Year   | 0                | 1,800,000                    | 1,800,000                     | 1,575,228                   | -224,772               | -12.49%      |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%        |
| <b>Full-Time Positions</b> | <b>92.2</b>      | <b>92.2</b>                  | <b>91.6</b>                   | <b>94.4</b>                 | <b>2.2</b>             | <b>2.39%</b> |

### Goals/Objectives

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

### Departmental Accomplishments

- Served approximately 1.5 million meals including breakfasts and lunches.

### FY 21 Total Budget

\$

### Notable Changes

#### Personnel

- Supports additional school nutrition staff for the new Jordan Springs Elementary School

#### Operating

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

#### Capital

- Reduced fund reserves

# School Textbook Fund

## Inspire 2025: A Promise for Progress

### Vision

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



Middle school students in science class.

## What We Do

- The School Board operates a textbook fund that provides basic texts 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 FY 2021 include science for all levels and English for high school programs

## Goals/Objectives

- Provide textbooks to all students free of charge.

## FY 21 Total Budget

**\$2,871,240**

## Notable Changes

### Operating

- Reduced fund reserves

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |               |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |               |
| Personnel                  | \$24,240         | \$24,921                     | \$24,921                      | \$25,104                    | \$183                  | 0.73%         |
| Operating                  | 2,358,033        | 3,101,128                    | 3,101,128                     | 2,846,136                   | -254,992               | -8.22%        |
| <b>Total</b>               | <b>2,382,272</b> | <b>3,126,049</b>             | <b>3,126,049</b>              | <b>2,871,240</b>            | <b>-254,809</b>        | <b>-8.15%</b> |
| Fees                       | 40,617           | 26,500                       | 26,500                        | 26,500                      | 0                      | 0.00%         |
| State/Federal              | 825,960          | 835,475                      | 835,475                       | 883,240                     | 47,765                 | 5.72%         |
| Transfers from Other Funds | 536,298          | 533,707                      | 533,707                       | 1,097,364                   | 563,657                | 105.61%       |
| Carry Forward Prior Year   | 0                | 1,730,367                    | 1,730,367                     | 864,136                     | 866,231                | 50.06%        |
| <b>Local Tax Funding</b>   | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                    | <b>\$0</b>                  | <b>\$0</b>             | <b>0.00%</b>  |
| <b>Full-Time Positions</b> | <b>0.5</b>       | <b>0.5</b>                   | <b>0.5</b>                    | <b>0.5</b>                  | <b>0</b>               | <b>0.00%</b>  |

# School Private Purpose Funds

## Inspire 2025: A Promise for Progress

### Vision

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



Superintendent David Sovine with students helping organize food for Bright Futures donations

## 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 to students.

FY 21 Total Budget

\$500,000

No Notable Changes

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Personnel                  | \$11,559         | \$8,777                      | \$8,802                       | \$10,790                    | \$2,013                | 22.93%  |
| Operating                  | 47,238           | 281,223                      | 281,198                       | 279,210                     | -2,013                 | -0.72%  |
| Capital                    | 0                | 0                            | 0                             | 200,000                     | 200,000                | 100.00% |
| Transfers                  | 0                | 10,000                       | 10,000                        | 10,000                      | 0                      | 0.00%   |
| <b>Total</b>               | 58,797           | 300,000                      | 300,000                       | 500,000                     | 200,000                | 66.67%  |
| Fees                       | 125,667          | 150,000                      | 150,000                       | 171,000                     | 21,000                 | 14.00%  |
| Carry Forward Prior Year   | 0                | 150,000                      | 150,000                       | 329,000                     | 179,000                | 119.33% |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%   |
| <b>Full-Time Positions</b> | 1.0              | 1.0                          | 1.0                           | 1.0                         | 0                      | 0.00%   |

# NREP Operating Fund

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

NREP is governed by a Committee of Superintendents comprised from each of the divisions with the superintendent of Frederick County Public Schools serving as chairperson of the committee. Frederick County Public Schools serves as the fiscal agent for NREP.



NREP Program Administrator and young student having lunch together. The Northwestern Regional Education Program is housed at the old Senseny Road School.

## What We Do

- The Northwestern Regional Education Program (NREP) serves students who need specialized educational services from the public school systems of Clarke and Frederick Counties and the City of Winchester
- The three school systems share costs and facilities to provide education and therapeutic programs to low incidence populations needing special services

### Early Childhood Special Education

- NREP provides screening services for children from birth to five years of age to identify children experiencing delays
- Therapy services, such as speech, physical, and occupational, and services for hearing and visually impaired children are available
- Services may be provided on campus or at a local daycare, on a full or part-time basis

### Emotionally Disturbed Children

- NREP provides academic instruction and behavioral programming for school-aged students identified as seriously emotionally disturbed
- These students receive intensive small-group instruction and behavior management programming
- Elementary students receive most of their instruction in a self-contained classroom while a team of teachers provides instruction to middle and high school students
- Acquisition of academic skills, appropriate social skills, and alternative behaviors are emphasized

### Multiple Disabilities

- NREP provides services for any child, ages 2 to 21, who has a combination of disabilities who cannot be accommodated in a regular school setting
- There is no minimal functioning level, and the child need not be verbal, toilet-trained, ambulatory, or able to self-feed
- Training in self-help, daily living, and pre-vocational skills is offered in the school setting as well as in a variety of community settings

### Related Services

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

## NREP Operating Fund

### Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$4,464,598      | \$5,023,117                  | \$4,870,930                   | \$5,004,839                 | -\$18,278              | -0.36%       |
| Operating                  | 672,829          | 618,352                      | 796,539                       | 630,637                     | 12,285                 | 1.99%        |
| Capital/Leases             | 0                | 344,071                      | 318,071                       | 606,437                     | 262,366                | 76.25%       |
| Transfer                   | 0                |                              | 0                             | 10,000                      | 10,000                 | 100.00%      |
| <b>Total</b>               | 5,137,426        | 5,985,540                    | 5,985,540                     | 6,251,913                   | 266,373                | 4.45%        |
| Fees                       | 4,825,167        | 5,659,540                    | 5,659,540                     | 5,658,476                   | -1,064                 | -0.02%       |
| State/Federal              | 26,000           | 26,000                       | 26,000                        | 26,000                      | 0                      | 0.00%        |
| Carry Forward Prior Year   | 0                | 300,000                      | 300,000                       | 567,437                     | 267,437                | 89.15%       |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%        |
| <b>Full-Time Positions</b> | <b>75.7</b>      | <b>77.7</b>                  | <b>77.8</b>                   | <b>77.8</b>                 | <b>0.1</b>             | <b>0.13%</b> |

### Goals/Objectives

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

**FY 21 Total Budget**

**\$6,251,913**

**No Notable Changes**

# NREP Textbook Fund

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.



## What We Do

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

FY 21 Total Budget

\$20,000

No Notable Changes

## Goals/Objectives

- Provide textbooks to all NREP students.

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |          |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |          |
| Operating                  | \$10,027         | \$40,000                     | \$40,000                      | \$20,000                    | -\$20,000              | -50.00%  |
| <b>Total</b>               | 10,027           | 40,000                       | 40,000                        | 20,000                      | -20,000                | -50.00%  |
| Fees                       | 758              | 0                            | 0                             | 0                           | 0                      | 0.00%    |
| Carry Forward Prior Year   | 0                | 40,000                       | 40,000                        | 10,000                      | -30,000                | -300.00% |
| Transfers from Other Funds | 0                | 0                            | 0                             | 10,000                      | 10,000                 | 100.00%  |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%    |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%    |

# Consolidated Services Fund

## Inspire 2025: A Promise for Progress

### Vision

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



FCPS transportation facility's maintenance garage

## What We Do

- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and fuel provided to the school division and other agencies
- Revenues are from billings to the school division and other agencies obtaining the services
- Expenditures reflect personnel, operating supplies, materials and services, and capital outlay needed for the vehicle maintenance operation
- Staff are trained and qualified in heavy and light duty vehicle maintenance

## Goals/Objectives

- Provide building maintenance services for Frederick County per the Memorandum of Understanding
- Provide vehicle and bus maintenance services for school bus and vehicle fleets and other agency vehicle fleets.

**FY 21 Total Budget**

**\$3,600,000**

**No Notable Changes**

## Budget Summary

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |              |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|--------------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |              |
| Personnel                  | \$1,020,043      | \$1,262,926                  | \$1,262,926                   | \$1,139,108                 | -\$123,818             | -9.80%       |
| Operating                  | 1,997,414        | 2,337,074                    | 2,337,074                     | 2,460,892                   | 123,818                | 5.30%        |
| <b>Total</b>               | <b>3,017,458</b> | <b>3,600,000</b>             | <b>3,600,000</b>              | <b>3,600,000</b>            | <b>0</b>               | <b>0.00%</b> |
| Fees                       | 3,064,599        | 3,600,000                    | 3,600,000                     | 3,600,000                   | 0                      | 0.00%        |
| <b>Local Tax Funding</b>   | <b>\$0</b>       | <b>\$0</b>                   | <b>\$0</b>                    | <b>\$0</b>                  | <b>\$0</b>             | <b>0.00%</b> |
| <b>Full-Time Positions</b> | <b>14</b>        | <b>15</b>                    | <b>14</b>                     | <b>14</b>                   | <b>-1</b>              | <b>6.66%</b> |

# 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 2020-2025**

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<br>CAPITAL IMPROVEMENTS PLAN |                   |                   |                   |                   |                  |                |                                              |                         |                        |
|---------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|----------------------------------------------|-------------------------|------------------------|
|                                                         | 2020-2021         | 2021-2022         | 2022-2023         | 2023-2024         | 2024-2025        | 2025+          | Long Range<br>Comprehensive<br>Plan Projects | County<br>Contributions | Total Project<br>Costs |
| <b>Public Schools</b>                                   |                   |                   |                   |                   |                  |                |                                              |                         |                        |
| Fourth High School                                      | 10,000,000        | 44,600,000        | 42,000,000        | 3,000,000         |                  |                |                                              | 99,600,000              | 99,600,000             |
| James Wood High Renovation/Addition                     |                   | 21,000,000        | 20,000,000        | 20,000,000        | 5,000,000        |                |                                              | 66,000,000              | 66,000,000             |
| Armel Elementary Addition/Renovation                    |                   | 4,000,000         | 5,600,000         | 4,000,000         |                  |                |                                              | 13,600,000              | 13,600,000             |
| Indian Hollow Elementary Renovation                     |                   | 6,000,000         | 2,000,000         |                   |                  |                |                                              | 8,000,000               | 8,000,000              |
| School Board Office Renovation/Expansion                |                   |                   |                   |                   |                  |                |                                              |                         | TBD                    |
| Sherando High Renovation/Addition                       |                   |                   |                   |                   |                  |                |                                              |                         | TBD                    |
| Apple Pie Ridge Elementary Phase 2 Renovation           |                   |                   |                   |                   |                  |                |                                              |                         | TBD                    |
| <b>Total Public Schools</b>                             | <b>10,000,000</b> | <b>75,600,000</b> | <b>69,600,000</b> | <b>27,000,000</b> | <b>5,000,000</b> |                |                                              | <b>187,200,000</b>      | <b>187,200,000</b>     |
| <b>Parks and Recreation</b>                             |                   |                   |                   |                   |                  |                |                                              |                         |                        |
| Abrams Creek Greenway Trail                             | 101,000           | 479,985           | 508,915           | 1,210,000         |                  |                |                                              | 1,630,000               | 3,929,900              |
| Snowden Bridge Park Development                         | 2,310,000         |                   |                   |                   |                  |                |                                              | 2,310,000               | 2,310,000              |
| Community Center                                        |                   | 617,033           | 8,814,750         |                   |                  |                |                                              | 9,431,783               | 9,431,783              |
| Indoor Aquatic Facility                                 | 795,270           | 11,361,000        |                   |                   |                  |                |                                              | 12,156,270              | 12,156,270             |
| Water Slide/Spray Ground Clearbrook/Sherando            |                   | 970,000           |                   |                   |                  |                |                                              | 970,000                 | 970,000                |
| Gym Addition – Jordan Springs Elementary                | 66,150            | 1,323,000         |                   |                   |                  |                |                                              | 1,389,150               | 1,389,150              |
| Sherando Park Area 1 Rec Access Phase 2                 | 87,465            | 1,249,500         |                   |                   |                  |                |                                              | 1,336,965               | 1,336,965              |
| Sherando Park Softball Complex                          | 108,266           | 1,546,650         |                   |                   |                  |                |                                              | 1,654,916               | 1,654,916              |
| Sherando Park Area 3 Development                        |                   | 103,000           | 2,257,500         |                   |                  |                |                                              | 2,360,500               | 2,360,500              |
| Playground Replacement                                  |                   | 350,000           | 300,000           | 150,000           | 250,000          |                |                                              | 1,050,000               | 1,050,000              |
| Sherando Baseball Field Lighting Upgrade                |                   | 898,800           |                   |                   |                  |                |                                              | 898,800                 | 898,800                |
| Community Park                                          |                   |                   | 1,040,000         | 1,154,000         |                  |                |                                              | 2,194,000               | 2,194,000              |
| Neighborhood Parks                                      |                   |                   | 293,000           | 580,000           |                  |                | 4,131,000                                    | 5,004,000               | 5,004,000              |
| Regional Parks                                          |                   |                   |                   | 5,400,000         | 4,110,000        |                | 6,320,000                                    | 12,393,000              | 12,393,000             |
| Sherando Park Development – South                       |                   |                   |                   |                   | 2,346,750        |                |                                              | 2,346,750               | 2,346,750              |
| National Guard Armory Gym Addition                      |                   |                   |                   | 600,000           |                  |                |                                              | 600,000                 | 600,000                |
| Fleet Trip Vehicles                                     |                   |                   |                   |                   |                  | 325,000        |                                              | 325,000                 | 325,000                |
| Sherando Park Area 1 and 2 Development                  |                   |                   |                   | 3,283,350         |                  |                |                                              |                         | 3,283,350              |
| Indoor Ice Rink                                         |                   |                   |                   |                   |                  |                | 6,600,000                                    | 6,600,000               | 6,600,000              |
| <b>Parks and Recreation Total</b>                       | <b>3,468,151</b>  | <b>18,898,968</b> | <b>13,214,165</b> | <b>12,377,350</b> | <b>6,706,750</b> | <b>325,000</b> | <b>17,051,000</b>                            | <b>58,048,134</b>       | <b>73,671,384</b>      |
| <b>Regional Library</b>                                 |                   |                   |                   |                   |                  |                |                                              |                         |                        |
| Gainesboro Library                                      |                   | 155,023           | 1,340,000         | 225,736           | 128,275          |                |                                              | 1,849,034               | 1,849,034              |
| Route 522 South Library                                 |                   |                   |                   |                   |                  |                |                                              | TBD                     | TBD                    |
| Senseny/Greenwood Library                               |                   |                   |                   |                   |                  |                |                                              | TBD                     | TBD                    |
| <b>Total Regional Library</b>                           |                   | <b>155,023</b>    | <b>1,340,000</b>  | <b>225,736</b>    | <b>128,275</b>   |                |                                              | <b>1,849,034</b>        | <b>1,849,034</b>       |
| <b>County Administration</b>                            |                   |                   |                   |                   |                  |                |                                              |                         |                        |
| Gore Convenience Site Expansion                         | 35,000            | 955,000           |                   |                   |                  |                |                                              | 990,000                 | 990,000                |
| County Office Annex (Sunnyside)                         |                   |                   |                   |                   |                  |                | TBD                                          | TBD                     | TBD                    |
| County School Board Administration Building (E)         |                   |                   |                   |                   |                  | TBD            |                                              | TBD                     | TBD                    |
| Joint Judicial Center New Facility                      |                   |                   |                   |                   |                  | TBD            |                                              | TBD                     | TBD                    |
| <b>Total County Administration</b>                      | <b>35,000</b>     | <b>955,000</b>    |                   |                   |                  |                |                                              | <b>990,000</b>          | <b>990,000</b>         |

|                                                      | 2020-2021         | 2021-2022        | 2022-2023        | 2023-2024         | 2024-2025        | 2025+          | Long Range<br>Comprehensive<br>Plan Projects | County/VDOT/<br>Private<br>Contributions | Total Project<br>Costs |
|------------------------------------------------------|-------------------|------------------|------------------|-------------------|------------------|----------------|----------------------------------------------|------------------------------------------|------------------------|
| <b>Fire &amp; Rescue</b>                             |                   |                  |                  |                   |                  |                |                                              |                                          |                        |
| Regional Training Center                             | 75,000            | 100,000          | 1,250,000        | 10,000,000        | 9,500,000        |                | 10,250,000                                   | 31,175,000                               | 31,175,000             |
| Fire Station 22                                      |                   | 400,000          | 1,500,000        | 1,500,000         |                  |                |                                              | 3,400,000                                | 3,400,000              |
| Station 22 Apparatus                                 |                   |                  | 250,000          | 850,000           |                  |                |                                              | 1,100,000                                | 1,100,000              |
| Fire Station 23                                      |                   | 550,000          | 2,150,000        | 1,000,000         |                  |                |                                              | 3,700,000                                | 3,700,000              |
| <b>Total Fire &amp; Rescue</b>                       | <b>75,000</b>     | <b>1,050,000</b> | <b>5,150,000</b> | <b>13,350,000</b> | <b>9,500,000</b> |                | <b>10,250,000</b>                            | <b>39,375,000</b>                        | <b>39,375,000</b>      |
| <b>Fire &amp; Rescue Company Capital Requests</b>    |                   |                  |                  |                   |                  |                |                                              |                                          |                        |
| Greenwood Fire Station Renovation                    | 650,000           |                  |                  |                   |                  |                |                                              |                                          | 650,000                |
| Greenwood Fire Station – Parking Lot Upgrade         |                   | 270,000          |                  |                   |                  |                |                                              |                                          | 270,000                |
| Middletown Station Building Replacement              | 100,000           | 3,500,000        |                  |                   |                  |                |                                              |                                          | 3,600,000              |
| New Clearbrook Fire Station                          | 50,000            | 105,000          | 4,575,000        |                   |                  |                |                                              |                                          | 4,730,000              |
| Stephens City Station – Tower 11 Replacement         |                   | 130,000          | 1,170,000        |                   |                  |                |                                              |                                          | 1,300,000              |
| Stephens City Station – Medic Unit Replacement       |                   | 240,000          |                  |                   |                  |                |                                              |                                          | 240,000                |
| Stephens City Station – Bldg Expansion/Parking Lot   |                   |                  |                  |                   |                  | 540,000        |                                              |                                          | 540,000                |
| <b>Total Fire &amp; Rescue Companies</b>             | <b>800,000</b>    | <b>4,245,000</b> | <b>5,745,000</b> |                   |                  | <b>540,000</b> |                                              |                                          | <b>11,330,000</b>      |
| <b>Sheriff's Office</b>                              |                   |                  |                  |                   |                  |                |                                              |                                          |                        |
| Eight Bay Building                                   | 379,000           |                  |                  |                   |                  |                |                                              | 379,000                                  | 379,000                |
| Replacement Vehicles                                 | 950,000           | 950,000          | 950,000          | 950,000           | 950,000          |                |                                              | 4,750,000                                | 4,750,000              |
| Mobile Radios                                        | 200,000           | 200,000          | 200,000          | 200,000           | 200,000          |                |                                              | 1,000,000                                | 1,000,000              |
| Portable Radios                                      | 200,000           | 200,000          | 200,000          | 200,000           | 200,000          |                |                                              | 1,000,000                                | 1,000,000              |
| <b>Total Sheriff's Office</b>                        | <b>1,729,000</b>  | <b>1,350,000</b> | <b>1,350,000</b> | <b>1,350,000</b>  | <b>1,350,000</b> |                |                                              | <b>7,129,000</b>                         | <b>7,129,000</b>       |
| <b>Transportation Projects</b>                       |                   |                  |                  |                   |                  |                |                                              |                                          |                        |
| <b>Funded Priorities:</b>                            |                   |                  |                  |                   |                  |                |                                              |                                          |                        |
| Route 277 Widening/Safety Improve. Ph 1 (E)          | 35,934,878        |                  |                  |                   |                  |                |                                              | 35,934,878                               | 35,934,878             |
| Crossover Blvd and Bridge over I-81 (E)              | 20,000,000        |                  |                  |                   |                  |                |                                              | 20,000,000                               | 20,000,000             |
| Exit 313 Bridge Replacement/Capacity Improvements    | 34,100,000        |                  |                  |                   |                  |                |                                              | 34,100,000                               | 34,100,000             |
| Renaissance Drive, Phase 2 (E)                       | 4,100,000         |                  |                  |                   |                  |                |                                              | 4,100,000                                | 4,100,000              |
| Route 277 right turn extension Warrior Drive (E)     | 476,644           |                  |                  |                   |                  |                |                                              | 476,644                                  | 476,644                |
| <b>Unfunded Priorities:</b>                          |                   |                  |                  |                   |                  |                |                                              |                                          |                        |
| Route 37 Engineering & Construction (E)              |                   |                  |                  |                   |                  |                | 750,000,000                                  | 750,000,000                              | 750,000,000            |
| Route 277 Widening/Safety Improve. Ph 2 (E)          |                   |                  |                  |                   |                  |                | 25,428,550                                   | 25,428,550                               | 25,428,550             |
| Redbud Rd & Exit 317 Ramp Realignment (E)            |                   |                  |                  |                   |                  |                | 11,239,132                                   | 11,239,132                               | 11,239,132             |
| Widening of Route 11 North Ph 1 (E)                  |                   |                  |                  |                   |                  |                | 28,346,120                                   | 28,346,120                               | 28,346,120             |
| Brucetown/Hopewell Rd Realignment (E)                |                   |                  |                  |                   |                  |                | 8,000,000                                    | 8,000,000                                | 8,000,000              |
| Route 7 Corridor Exit 315 to Greenwood Improve. (E)  |                   |                  |                  |                   |                  |                | 5,000,000                                    | 5,000,000                                | 5,000,000              |
| Route 11 S Improve. City limits to Opequon Ch Ln (E) |                   |                  |                  |                   |                  |                | 3,300,000                                    | 3,300,000                                | 3,300,000              |
| Widening of Route 11 North Ph 2 (E)                  |                   |                  |                  |                   |                  |                | 192,000,000                                  | 192,000,000                              | 192,000,000            |
| Senseny Road Widening (E)                            |                   |                  |                  |                   |                  |                | 67,000,000                                   | 67,000,000                               | 67,000,000             |
| Senseny Rd turn lanes/imp. Crestleigh Dr (E)         |                   |                  |                  |                   |                  |                | 2,548,579                                    | 2,548,579                                | 2,548,579              |
| I-81 Exit 307 Relocation & 4 In Connection (E)       |                   |                  |                  |                   |                  |                | 234,255,469                                  | 234,255,469                              | 234,255,469            |
| Warrior Drive Extension south (E)                    |                   |                  |                  |                   |                  |                | 47,000,000                                   | 47,000,000                               | 47,000,000             |
| Channing Drive Extension (E)                         |                   |                  |                  |                   |                  |                | 45,000,000                                   | 45,000,000                               | 45,000,000             |
| Inverlee Way (E)                                     |                   |                  |                  |                   |                  |                | 27,300,000                                   | 27,300,000                               | 27,300,000             |
| Warrior Drive Extension (Crosspointe South) (E)      |                   |                  |                  |                   |                  |                | 33,500,000                                   | 33,500,000                               | 33,500,000             |
| Eastern Road Plan Improvements (E)                   |                   |                  |                  |                   |                  |                | TBD                                          | TBD                                      | TBD                    |
| <b>Total Transportation Projects</b>                 | <b>94,611,522</b> |                  |                  |                   |                  |                | <b>1,479,917,850</b>                         | <b>1,574,529,372</b>                     | <b>1,574,529,372</b>   |

|                                                                                                                                                                                                                                                                 | 2020-2021        | 2021-2022        | 2022-2023        | 2023-2024        | 2024-2025        | 2025+ | Long Range<br>Comprehensive<br>Plan Projects | County<br>Contributions | Total Project<br>Costs |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|-------|----------------------------------------------|-------------------------|------------------------|
| <b>Winchester Regional Airport</b>                                                                                                                                                                                                                              |                  |                  |                  |                  |                  |       |                                              |                         |                        |
| New Aviation Terminal (A, B, C)                                                                                                                                                                                                                                 | 1,990,000        | 4,400,000        | 85,400           |                  |                  |       |                                              |                         | 6,475,400              |
| Taxiway "A" Relocation Design/Construct. (A, B, C)                                                                                                                                                                                                              |                  | 3,930,000        | 3,750,000        | 4,050,000        | 4,190,000        |       |                                              |                         | 15,920,000             |
| Land Parcels (A, B, C)                                                                                                                                                                                                                                          |                  | 820,000          | 175,000          |                  | 350,000          |       |                                              |                         | 1,345,000              |
| North Side Access Road (A, B, C)                                                                                                                                                                                                                                |                  |                  |                  |                  | 700,000          |       |                                              |                         | 700,000                |
| Fuel Storage Facility (A, B, C)                                                                                                                                                                                                                                 |                  |                  |                  | 600,000          |                  |       |                                              |                         | 600,000                |
| RPZ Land Services (A, B, C)                                                                                                                                                                                                                                     |                  |                  |                  |                  | 150,000          |       |                                              |                         | 150,000                |
| Acquire Easements (A, B, C)                                                                                                                                                                                                                                     |                  |                  |                  |                  | 100,000          |       |                                              |                         | 100,000                |
| Northside Site Prep (A, B, C)                                                                                                                                                                                                                                   |                  |                  |                  | 500,000          |                  |       |                                              |                         | 500,000                |
| <b>Total Winchester Regional Airport</b>                                                                                                                                                                                                                        | <b>1,990,000</b> | <b>9,150,000</b> | <b>4,010,400</b> | <b>5,150,000</b> | <b>5,490,000</b> |       |                                              |                         | <b>25,790,400</b>      |
| A = Partial funding from VA Dept. of Aviation<br>B = Partial funding from FAA<br>C = Partial local funding (% split between Frederick County & City of Winchester based on population)<br>E = Partial funding anticipated through development & revenue sources |                  |                  |                  |                  |                  |       |                                              |                         |                        |

A brief description of the items included on the above chart for FY 2020-2021 are presented as follows:

**Fourth High School:** The new high school project will serve students grades 9-12, have a program capacity of 1,600 students and will address anticipated growth in high school student enrollment in the school division. The site is located at the end of Justes Drive behind Admiral Byrd Middle School. This school will be designed for collaborative education, similar to Frederick County Middle School, with a variety of learning spaces to meet the needs of a variety of learning styles and to impart skills necessary in today's working world. The proposed opening of the new high school is the fall of 2024. It is projected that enrollment in the high schools by that time will be 4,809 students. High school program capacity is currently 3,785 students.

**Abrams Creek Greenway Trail:** This project consists of a 10' wide asphalt, shared-use trail along Abrams Creek, from Senseny Road to Channing Drive. It is estimated the trail will have six bridge stream crossings and will be approximately three miles in length. The project is envisioned in three phases of approximately one mile each with each phase having logical beginning and ending points and be usable trail sections in themselves. Phase 1 will be from Senseny Road to Woodstock Lane, Phase 2 will be from Woodstock Lane to Woody's Place, and Phase 3 will be from Woody's Place to Channing Drive. This facility will provide recreational opportunities for residents and provide an alternate means of entering and exiting the City of Winchester from eastern Frederick County.

**Snowden Bridge Park Development:** Snowden Bridge Park, situated on land proffered by the Snowden Bridge development provides land for the provision of an active recreation park. The park is to include athletic fields suitable for league play, restrooms, and parking.

**Indoor Aquatic Facility:** This project consists of a 35,000 square foot building to likely house a 10-lane competitive pool, 6-lane warm water teaching pool, meeting rooms, shower and changing rooms, and facilities support areas. This facility would meet the swimming needs of the community, including high

school level swim teams. By constructing the indoor pool, it would permit the Parks and Recreation Department to meet competition needs, instructional needs, and citizen programming. The facility will provide a nucleus to attract new businesses to the community.

**Gym Addition – Jordan Springs Elementary School:** This project brings the Jordan Springs Elementary School into the Cooperative Use framework for shared school and community uses and expands the gymnasium from elementary size to full size and adds community multi-purpose room space to the newest school site. Growth in community programming, camps, and indoor sport leagues continues to create demand for more gymnasium and multi-purpose space.

**Sherando Park Area 1 Recreation Access Phase 2:** This project continues the development vision for the Northwest area of Sherando Park located north of Route 277. Elements of this phase consists of continuing the newly installed Line Drive from Warrior Drive to Landgrant Lane, parking, restroom building, and dog park.

**Sherando Park North Softball Complex:** This project completes the development vision for the Southeast area of Sherando Park located north of Route 277. 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 accommodate the existing demand of youth baseball and adult softball programs.

**Gore Citizens Convenience Site Expansion:** The project will expand refuse capacity in the Gore community by installing a surplus trash compactor. Converting the Gore facility from one which utilizes ten 8-yard boxes for refuse collection to one that uses a trash compactor will drive down collection costs dramatically by improving efficiency. In order to accomplish this, and improve traffic flow, and the construction of a compactor and recycling staging areas, the site will be expanded onto an adjoining parcel already owned by the County.

**Regional Public Safety Training Center:** This project consists of the construction of a Regional Public Safety Training Center potentially consisting of an administrative building, multi-story burn building, multi-story training tower, vehicle driving range, shooting range, and numerous other training props. This project will incorporate emergency medical services, fire, hazardous materials, rescue, law enforcement, industrial, and educational institutions located in Clarke County, Frederick County, Shenandoah County, Warren County, Winchester City, state agencies, federal agencies, and potentially jurisdictions within West Virginia. The Training Center will be located in Middletown in Frederick County, which is central to the region. This area is accessible by all participating agencies and jurisdictions as well as be incorporated into the existing facilities of Lord Fairfax Community College and the Rappahannock Regional Criminal Justice Academy – Middletown campus. This project will facilitate realistic training in today's modern environment for emergency services and industrial personnel located throughout the Northern Shenandoah Valley.

**Greenwood Fire Station Renovation:** The project consists of a remodeling of the 2<sup>nd</sup> floor, approximately 4,600 square feet, to accommodate additional staff assigned to Greenwood Fire Station. With the increase in call volume, the career staff assigned to Greenwood has increased to 4 personnel, 24 hours a day/7 days a week. The current configuration is not sufficient to meet these staffing needs, nor does it allow space for volunteer staff.

**Middletown Station Building Replacement:** This project consists of the demolition of the original building and first addition to the station and construct a new facility addition. This addition will provide larger bunk rooms, locker rooms, bathrooms, offices, storage, physical fitness room, and apparatus bays. The current facility cannot sufficiently accommodate the future proposed career personnel. The current apparatus bay doors are too small for larger apparatus and the buildings are in need of repair.

**New Clearbrook Fire Station:** The Company has outgrown the existing building due to the equipment on hand, the call volume, the staffing of 24-hour personnel and the current local traffic. The proposed building is to be approximately 100x100 administration and living area with a 100x60 4-bay building. This building will be used for day to day operations and will accommodate current and future staffing.

**Eight Bay Storage 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.

**Replacement Vehicles:** This project is for the projected cost of replacement vehicles to the fleet of the Frederick County Sheriff's Office over the next five years. This will ensure the replacement of end of service life vehicles to the Sheriff's Office fleet as well as the cost effectiveness for repairs to failing vehicles. This project is needed to meet the basic requirements for law enforcement officers when responding to calls, patrolling of the County, community safety, and safety of the officers.

**Mobile Radios and Portable Radios:** Both of these projects are in conjunction with the requested vehicle replacement time-line. These projects are needed for equipping all requested vehicle replacements with current and up-to-date radio systems in order to communicate with the Emergency Operations Center.

**Route 277 Widening and Safety Improvements (Phase 1):** This project consists of the construction of a 4-lane divided roadway beginning at I-81 and continuing to Double Church Road. The project would include realignment of Aylor Road with Stickley Drive. This improvement will address congestion in southern Frederick County and address development in the surrounding areas.

**Crossover Boulevard and Bridge over I-81:** This project consists of a 4-lane divided roadway beginning at Route 522 and going west to connect with Crossover Boulevard in the City of Winchester. It includes a roundabout at the location of future Warrior Drive and bridge over Interstate 81. This improvement will address congestion in many areas of the County and address development in the surrounding area.

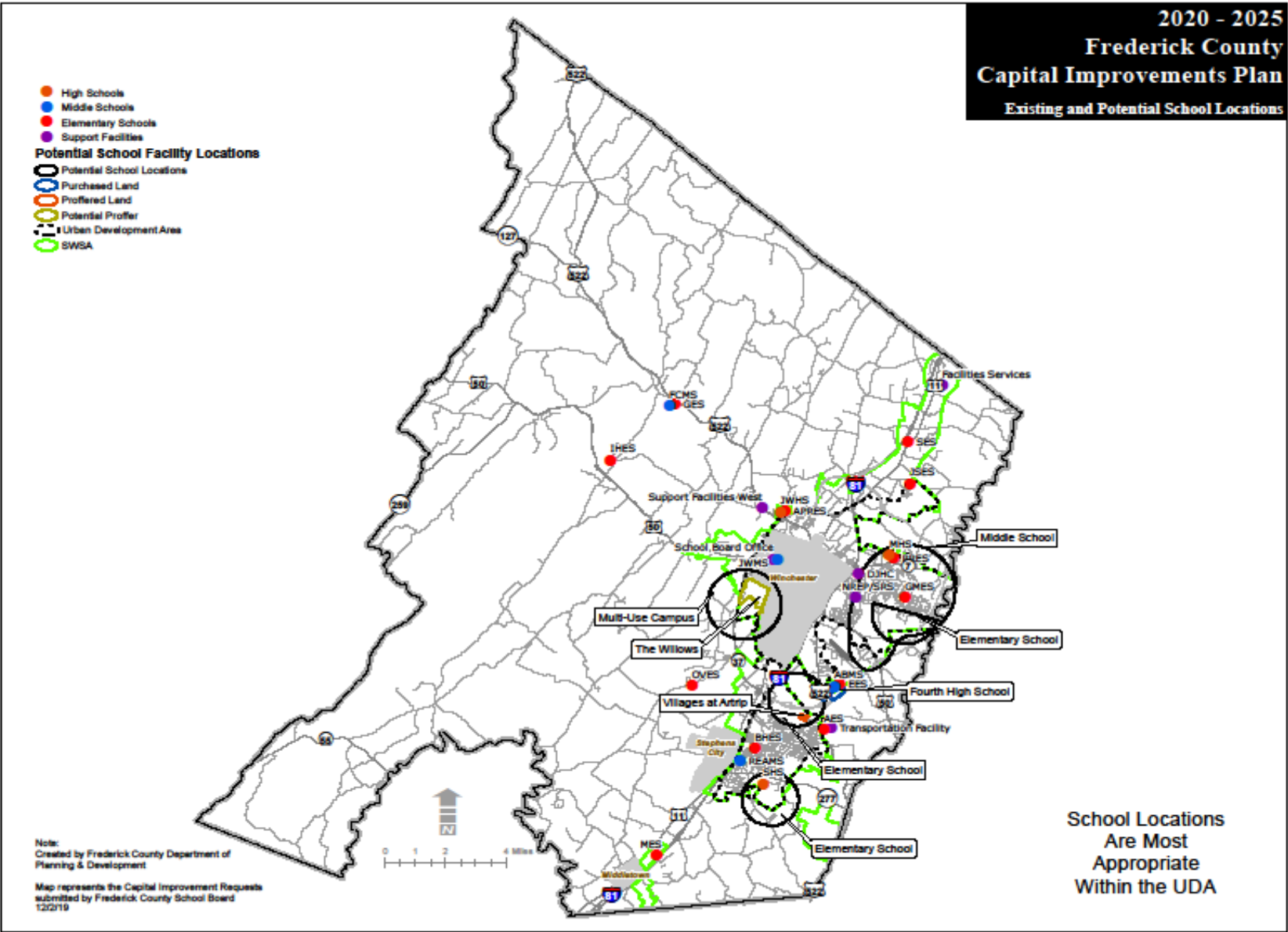
**Exit 313 Bridge Replacement and Capacity Improvements:** This project will replace the structurally deficient bridge at Exit 313 and add limited capacity improvements. The bridge is reaching the end of its service life and needs to be replaced. The new bridge will feature design elements that will accommodate future improvements to the Route 17/50/522 corridor and future improvements to I-81.

**Renaissance Drive, Phase 2:** This project consists of the construction of a connector road and railroad crossing between Route 11 and Shady Elm Drive. This project will address congestion at key points along Route 11 and Apple Valley Drive.

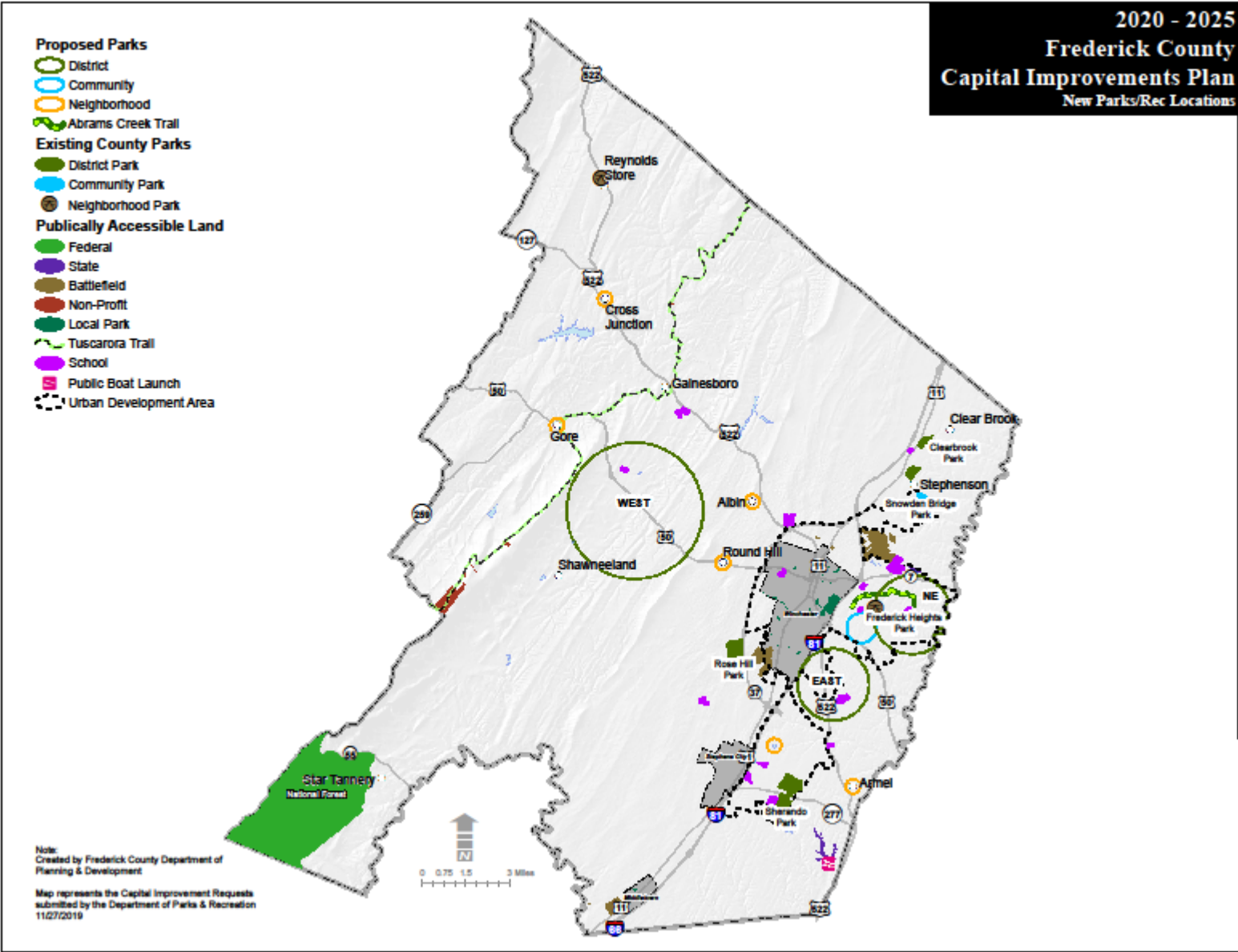
**Route 277 Right Turn Lane Extension at Warrior Drive:** This plan consists of the extension of the right turn lane for eastbound 277 at the intersection of Route 277 and Warrior Drive, installation of sidewalk for pedestrian safety and installation of pedestrian pedestal.

**New Aviation Terminal Building:** The Airport proposes design, bid, and construction of a new terminal building. The new facility will be constructed south of the existing building. The project will facilitate the construction of a replacement aircraft parking apron during the associated taxiway relocation project designed to meet FAA airport design criteria. Additionally, due to its age, numerous building systems are in need of significant repair or replacement. In 2008, a study was completed to examine needs and costs to renovate the existing terminal building. After review, the Winchester Regional Airport Authority determined that, when considered along with the taxiway/apron described above, it would be more economical and practical to relocate the facility.

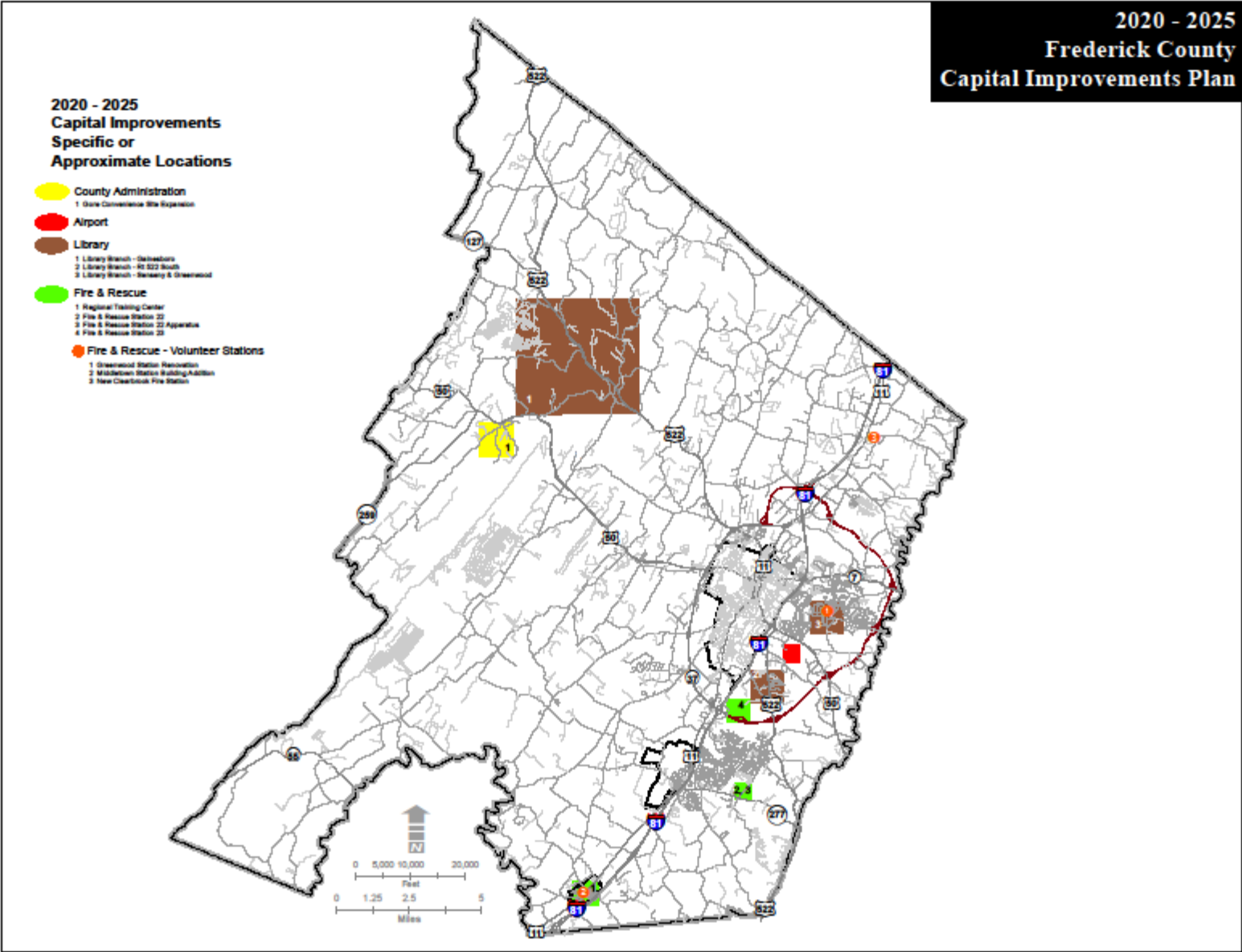
The map below shows the school projects that are described on the previous table.



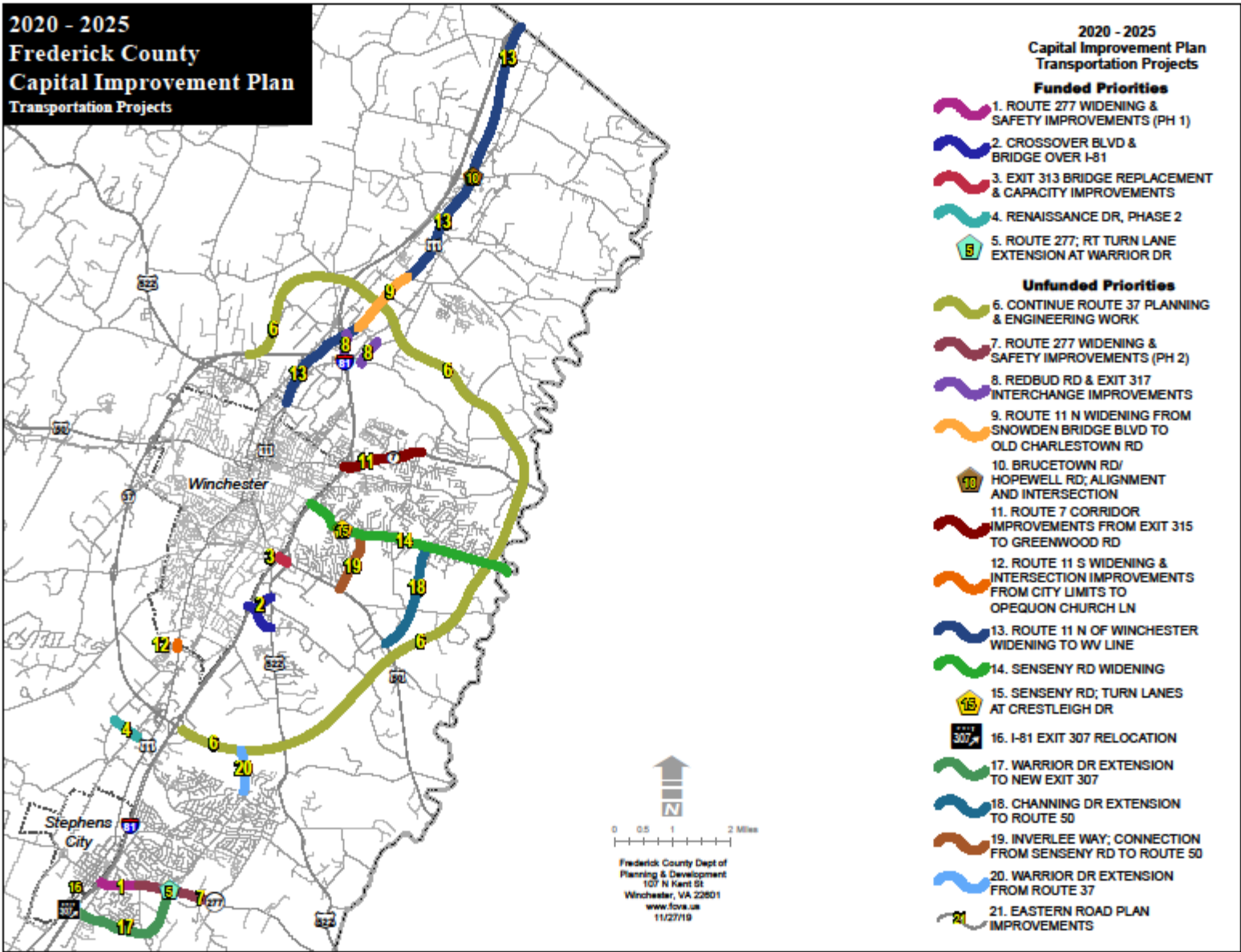
The map below shows the parks projects that are described on the previous table.



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 very limited amount of capital items are funded for FY 2020-2021 and have been included in each separate fund. A summary of these funded capital items are as follows:

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>General Fund:</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| \$101,000                  | Abrams Creek Greenway Trail Design – grant funded                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 31,250                     | Parks Equipment – funded with school maintenance reimbursement funds                                                                                                                                                                                                                                                                                                                                                                                                 |
| 31,250                     | Parks Equipment – funded with school maintenance reimbursement funds                                                                                                                                                                                                                                                                                                                                                                                                 |
| \$163,500                  | Total General Fund Capital                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Regional Jail Fund:</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| \$9,500                    | LiveScan – Computer, monitor, fingerprint scanner                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 10,000                     | Stainless steel single door warmer                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| \$19,500                   | Total Regional Jail Fund Capital                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Landfill Fund:</b>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| \$20,000                   | Expansion of onsite wireless network                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2,000,000                  | MSW Cell 3A rock removal – The removal of rock from the cell area to reach base grades for the cell is being performed by Hetzer Construction. This project involves blasting rock to reach subgrade for the new cell. Material that is blasted is then processed through a crusher to generate a material that is useable as cover material at either of the facility's two landfills. Once this project is completed, the area will be ready for cell development. |
| 1,200,000                  | Purchase of Specialty Leachate Media Stone for MSW Cell 3A construction – An essential part of cell development is the use of specialty stone for a leachate collection layer. It has been calculated that 40,000 tons of stone will be needed to construct the cell. This stone will be purchased by the landfill and made available to a contractor that will be selected to construct the cell.                                                                   |
| 400,000                    | Resurface and Painting of Citizens Convenience Center and Tire Storage Pad – The Landfill Citizens Convenience Center was constructed during 2006-2007. The pavement at the site needs resurfacing. In addition, the road network within the facility and tire storage pad need to be resurfaced and all areas striped. This improvement is anticipated to last an additional 10-15 years before needing to be readdressed in the future.                            |
| 300,000                    | Install Wash Bay or Other Storm Water Improvements – The construction of a wash bay or other storm water improvements will assist the facility to meet increasingly restrictive storm water discharge requirements. Landfill consultants are currently assessing the requirements and will present options to staff in the near future. If a wash bay is determined to be needed, the future operational impacts will include basic maintenance.                     |
| \$3,955,000                | Total Landfill Fund Capital                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>School Funds:</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| \$3,488,741                | School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses – Capital outlay expenditure appropriations for FY 2021 are primarily for new and                                                                                                                                                                                                                                                                                                     |

|             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | replacement furniture and equipment for instruction, administration, technology, NREP, food service and operations, and maintenance including computer hardware, computer software, heavy equipment, etc. All operating capital outlay appropriation is routine, recurring expenditures to continue operations of the school division. Equipment replacements for school nutrition operations are non-recurring. Capital funds for school nutrition equipment improve the delivery of school nutrition services to students. |
| 4,415,900   | School Capital Fund – Capital outlay expenditure appropriations for FY 2021 for the School Capital Fund is non-routine capital that will not affect current and future operating funds, but will help preserve building assets.                                                                                                                                                                                                                                                                                              |
| \$7,904,641 | Total School Funds Capital                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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

# County Capital Fund

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |          |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|----------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |          |
| Capital                    | \$0              | \$7,000,000                  | \$8,824,318                   | \$0                         | -\$7,000,000           | -100.00% |
| <b>Total</b>               | 0                | 7,000,000                    | 8,824,318                     | 0                           | -7,000,000             | -100.00% |
| Reserves                   | 0                | 7,000,000                    | 8,824,318                     | 0                           | -7,000,000             | -100.00% |
| <b>Local Tax Funding</b>   | \$0              | \$0                          | \$0                           | \$0                         | \$0                    | 0.00%    |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%    |

## Fund Description:

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

In FY 2020, this amount was \$4.5 million in additional appropriations.

No capital expenses were included in the County Capital Fund for FY 2021.

## FY 21 Total Budget

**\$0**

## Notable Changes

### Capital

- No capital expenses budgeted for FY 2021

# School Capital Fund

|                            | FY2019<br>Actual | FY2020<br>Approved<br>Budget | FY2020<br>Estimated<br>Budget | FY2021<br>Adopted<br>Budget | Change<br>FY20 to FY21 |         |
|----------------------------|------------------|------------------------------|-------------------------------|-----------------------------|------------------------|---------|
| <b>Costs</b>               |                  |                              |                               |                             |                        |         |
| Operating                  | \$297,966        | \$1,300,000                  | \$482,301                     | \$1,879,300                 | \$579,300              | 44.56%  |
| Capital                    | 2,773,952        | 4,000,000                    | 6,447,630                     | 2,536,600                   | -1,463,400             | -36.59% |
| <b>Total</b>               | 3,071,919        | 5,300,000                    | 6,929,931                     | 4,415,900                   | -884,100               | -16.68% |
| Carry Over Prior Year      | 0                | 1,300,000                    | 1,300,000                     | 700,000                     | -600,000               | -46.15% |
| <b>Local Tax Funding</b>   | \$3,564,000      | \$4,000,000                  | \$5,629,931                   | \$3,715,900                 | -\$284,100             | -16.68% |
| <b>Full-Time Positions</b> | 0                | 0                            | 0                             | 0                           | 0                      | 0.00%   |

## Fund Description:

This fund is used for the purchase of capital items not reflected in the school operating budget. For FY 2021, \$3,715,900 in non-recurring funds provides for facility capital asset replacement projects. Further, \$700,000 in unspent funds from the prior year are carried over to continue projects that were begun in FY 2020 but not completed by June 30, 2020.

## FY 21 Total Budget

**\$4,415,900**

## Notable Changes

### Operating/Capital

- Reduced funding for school bus and technology replacements

| Department                  | FY 2021 Capital Purchase/Project                                    | Cost        |
|-----------------------------|---------------------------------------------------------------------|-------------|
| <b>School Capital Fund:</b> |                                                                     |             |
|                             | James Wood Middle School roof replacement                           | \$800,000   |
|                             | Dowel J Howard electrical lighting upgrades                         | 128,300     |
|                             | Middletown Elementary School HVAC chiller, humidity controls        | 750,000     |
|                             | Apple Pie Ridge Elementary HVAC cooling tower replacement           | 400,000     |
|                             | Apple Pie Ridge Elementary site development, playground replacement | 136,600     |
|                             | Orchard View Elementary partial roof replacement                    | 500,000     |
|                             | Sherando High School HVAC chiller replacement                       | 750,000     |
|                             | Sherando High resurface mill, pave parking lot                      | 251,000     |
|                             | Unfinished projects carried forward to FY 2021                      | 700,000     |
|                             | Total                                                               | \$4,415,900 |

## Acronyms/Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987

## **BUDGET ACRONYMS**

**ACA:** Affordable Care Act – Federal Law

**ADA:** Americans with Disabilities Act – Federal Law

**AFDC:** Aid to Families with Dependent Children – Federal Program

**APS:** Adult Protective Services

**ASAP:** Alcohol Safety Action Program provides evaluation, probation, and intervention services to the court system.

**basicREC:** Before and After School Interim Care is provided through Parks and Recreation and is conducted at all eleven County elementary schools. Camp basicREC is offered during the summer at seven County elementary schools.

**BMP:** Best Management Practice

**BOP:** Bureau of Prisons – Federal Agency

**BOS:** Board of Supervisors

**BPOL:** Business, Professional and Occupational License refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.

**CAB:** County Administration Building

**CAFR:** Comprehensive Annual Financial Report

**CAPRA:** Commission for Accreditation of Park and Recreation Agencies

**CDD:** Construction Demolition Debris

**CFW:** Clarke-Frederick-Winchester – Adjoining localities with shared projects/funding

**CIP:** Capital Improvements Plan

**COR:** Commissioner of the Revenue

**CPS:** Child Protective Services

**CSA:** Children's Services Act – State Program

**CTE:** Career and Technical Education

**DARE:** Drug Alcohol Resistance Education program geared toward elementary school students.

**DCJS:** Department of Criminal Justice Services – State Agency

**DEQ:** Department of Environmental Quality – Federal Agency

**DMV:** Department of Motor Vehicles – State Agency

**DOC:** Department of Corrections – State Agency

**EDA:** Economic Development Authority

**EMS:** Emergency Medical Services

**EMT:** Emergency Medical Technician

**EPB:** Electronic Poll Book

**ERP:** Enterprise Resource Planning

**EPA:** Environmental Protection Agency – Federal Agency

**ESL:** English as a Second Language

**ESRI:** Environmental Systems Research Institute

**FAA:** Federal Aviation Administration

**FBI:** Federal Bureau of Investigations

**FCMS:** Frederick County Middle School

**FCPRD:** Frederick County Parks and Recreation Department

**FCPS:** Frederick County Public Schools

**FDA:** Food and Drug Administration – Federal Agency

**FOIA:** Freedom Of Information Act – Federal Law

**FTE:** Full-Time Equivalent position, 2080 hours a year, including holidays

**FY:** Fiscal Year

**GASB:** Governmental Accounting Standards Board

**GIS:** Geographic Information Systems. This is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be

used to conduct research through collection, sorting, and reordering of descriptive and pictorial information. G.I.S. can provide information such as maps and data reports to help make land use decisions.

**HAVA:** Help America Vote Act – Federal Law

**HEM:** Home Electronic Monitoring

**HIPAA:** Health Insurance Portability and Accountability Act – Federal Law

**HR:** Human Resources

**HVAC:** Heating, Ventilation, and Air Conditioning

**ISAEP:** Individual Student Alternative Education Plan

**IT:** Information Technologies

**JJC:** Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.

**JWMS:** James Wood Middle School

**LFCC:** Lord Fairfax Community College

**LHCC:** Lake Holiday Country Club

**LHSD:** Lake Holiday Sanitary District

**LHSDWC:** Lake Holiday Sanitary District Working Committee

**MHS:** Millbrook High School

**MIS:** Management Information Systems

**MOU:** Memorandum of Understanding

**MPDS:** Medical Priority Dispatch System

**MSA:** Metropolitan Statistical Area

**MSW:** Municipal Solid Waste

**NAICS:** North American Industrial Classification System – Structure which industries are aggregated.

**NCLB:** No Child Left Behind – A federal act

**NFPA:** National Fire Protection Association

**NREP:** Northwestern Regional Education Program

**NSVRC:** Northern Shenandoah Valley Regional Commission

**OEMS:** Office of Emergency Medical Services – State Agency

**OPEB:** Other Post-Employment Benefits

**OSHA:** Occupational Safety and Health Administration – Federal Agency

**PAFR:** Popular Annual Financial Report

**PEG:** Public, Educational, and Governmental

**PHI:** Protected Health Information

**PLAY:** People Lending Assistance for Youth – A fund that consists of private donations that assist with Frederick County youth participation in recreation activities.

**PPTRA:** Personal Property Tax Relief Act – State program

**PSAP:** Public Safety Answering Point

**QCEW:** Quarterly Census of Employment and Wages

**QSCB:** Qualified School Construction Bond

**RCRA:** Resource Conservation and Recovery Act

**RPZ:** Runway Protection Zone

**SAAA:** Shenandoah Area Agency on Aging

**S.C.B.A.:** Self Contained Breathing Apparatus

**SNAP:** Supplemental Nutrition Assistance Program

**SOL:** Standards of Learning

**SOQ:** Standards of Quality

**SRO:** School Resource Officer

**SSD:** Shawneeland Sanitary District

**STEM:** Science, Technology, Engineering, and Mathematics

**SWCD:** Soil and Water Conservation District

**TANF:** Temporary Assistance for Needy Families – State Program

**TOFA:** Taxiway Object Free Area

**USDA:** United States Department of Agriculture

**VASAP:** Virginia Alcohol Safety Action Program

**VCIN:** Virginia Criminal Information Network

**VDACS:** Virginia Department of Agriculture and Consumer Services

**VDEM:** Virginia Department of Emergency Management

**VDOT:** Virginia Department of Transportation

**VIEW:** Virginia Initiative for Employment, not Welfare

**VJCCCA:** Virginia Juvenile Community Crime Control Act

**VPSA:** Virginia Public School Authority was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities, and towns of the Commonwealth.

**WAN:** Wide Area Network

## **BUDGET GLOSSARY**

**Accrual Basis of Accounting:** Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

**Appropriation:** An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

**Assessed Valuation:** The value that is established for real or personal property for use as a basis for levying property taxes.

**Audit:** A formal explanation of an organization's or individual's accounts or financial situation.

**Balanced Budget:** A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.

**Basis of Budgeting:** The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.

**Bonded Debt:** That portion of the indebtedness represented by outstanding bonds.

**Budget:** A financial plan for a specified period of time (fiscal year) that includes an estimate of resources required, and an estimate of resources available to finance such a plan.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriation and available revenues.

**Budgeted Funds:** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget that is submitted for Board approval is composed of budgeted funds.

**Capital Outlay:** Expenditures for the acquisition of capital assets.

**Capital Projects:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Carry Forward Funds:** Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.

**Clearance Rates:** Cases that are closed (solved) during the calendar year.

**Constitutional Officers:** The offices or agencies directed by elected officials whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. Elected Officials include Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

**Delinquent Taxes:** Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

**Department:** A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

**Expenditure:** The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

**Fiduciary Fund:** Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.

**Fiscal Plan:** The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

**Fiscal Year:** The time period designated by the County signifying the beginning and ending period for recording financial transactions. Frederick County has specified July 1 to June 30 as its fiscal year.

**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Fund:** An accounting entity that has a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions, or limits. Seven commonly used funds in public accounting are: general fund, special revenue fund, debt service fund, capital project fund, enterprise fund, trust and agency fund, and internal service fund.

**Fund Balance:** The excess of assets over liabilities. A certain portion of fund balance is comprised of cash (asset). Having cash reserves allows the County to maintain cash flow since tax collections only occur at the middle and end of the fiscal year.

**Function:** a group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

**General Fund:** The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, parks and recreation, public works, social services, and general administration.

**General Obligation Bonds:** Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

**Governmental Funds:** The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation, and community development.

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**Intergovernmental Revenue:** Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to another department.

**Inventory:** A detailed listing of property currently held by the government.

**Leachate:** a solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.

**Line-Item Budget:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Literary Loans:** The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering, or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual:** Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.

**Non-Revenue:** Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds, and proceeds from the sale of bonds.

**Operating Budget:** A budget which applies to all outlays other than capital outlays.

**Operating Fund:** A fund restricted to a fiscal budget year.

**Performance Indicators:** A measure or gauge of an accomplishment or the effectiveness.

**Personal Property:** A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles,

motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment. Goods held by manufacturers, wholesalers, or retailers (inventory) are not included.

**Proffer:** An offer of cash or property. This usually refers to property, cash, or structural improvements offered by contractors in land development projects.

**Property Tax:** Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Proprietary Fund:** There are two types of proprietary funds: Enterprise Fund and Internal Service Fund. An enterprise fund accounts for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.

**Proration:** a system in which taxes are assessed proportionally during the year.

**Real Property:** Real estate, including land and improvements, classified for purposes of tax assessment.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Special Revenue Fund:** A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.

**Tax Rate:** The level of taxation stated in terms of either a dollar amount (i.e., \$0.61 per \$100 of assessed valuation) or a percentage of the value of the tax base (i.e., 5.3% sales tax).

**Tipping Fees:** The cost of using the landfill; generally levied on tonnage of solid waste.

**User Fees:** These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps, and animal adoption.