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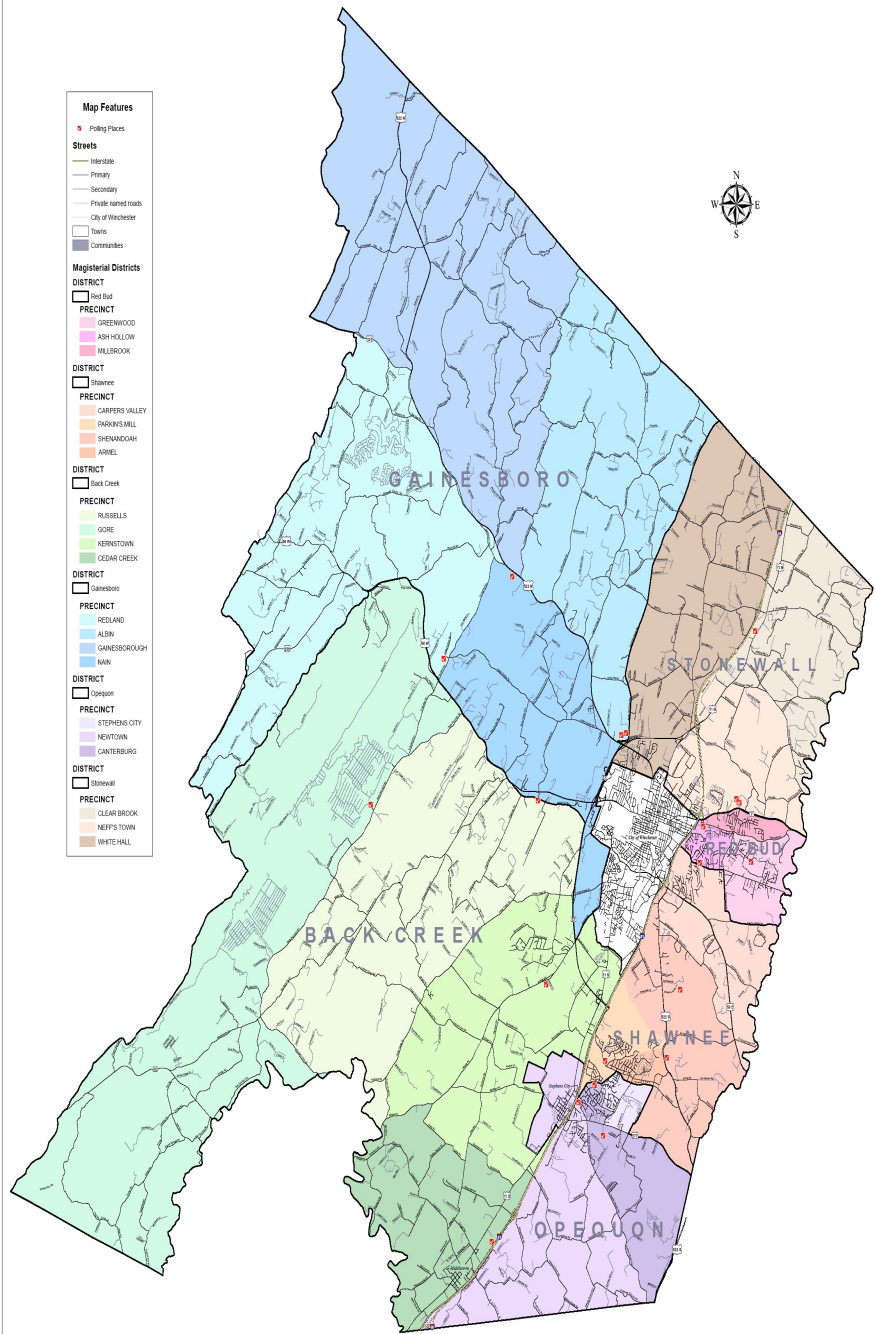
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FREDERICK COUNTY, VIRGINIA

BOARD OF SUPERVISORS

2024-2025

Frederick County Magisterial Districts



Josh Ludwig
*Chairman-
At-Large*



Judith McCann-Slaughter
*Vice-Chair
Stonewall*



Blaine P. Dunn
Red Bud



Heather H. Lockridge
Gainesboro



Robert W. Wells
Opequon



Robert Liero
Shawnee



John Jewell
Back Creek

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2024-2025

Michael L. Bollhoefer County Administrator
 Jay E. Tibbs Deputy County Administrator
 Roderick B. Williams County Attorney
 Cheryl B. Shiffler..... Finance Director
 Steven A. Majchrzak..... Fire & Rescue Chief
 Michael J. Marciano, Jr. Human Resources Director
 Joe C. Wilder Public Works Director
 Allen S. Varner..... Information Technologies Director
 Charles B. Tyson Management Information Systems Director
 Wyatt G. Pearson Planning and Development Director
 Ginger E. Whitacre Public Safety Communications Director
 Patrick E. Barker Economic Development Authority Director
 Stacy Herbaugh Parks and Recreation Director
 Clay A. Corbin..... Regional Jail Superintendent
 Nicholas E. Sabo Winchester Regional Airport Executive Director
 Tonya C. Sibert Commissioner of the Revenue
 C. William Orndoff, Jr. Treasurer
 Ross P. Spicer Commonwealth’s Attorney
 Leonard W. Millholland..... Sheriff
 Jennifer F. McVeigh..... Court Services Director
 Tamara Green Social Services Director
 John Lamanna Social Services Board Chair
 Hon. William W. Eldridge IV..... Presiding Judge of the Circuit Court
 Hon. John Stanley Hart, Jr. Chief Judge of the General District Court
 Hon. Elizabeth Kellas Burton..... Presiding Judge of the Juvenile/Domestic Relations Court
 Sarah J. Kahle Clerk of the Circuit Court
 Leigh Ann Sweeney Health Department District Administrator
 Gary Oates..... Frederick Water Board Chair
 Eric R. Lawrence Frederick Water Director
 Mark Sutphin.....Frederick County Extension Agent
 Richard M. Venskoske..... General Registrar
 Dr. George C. Hummer.....Superintendent of Schools
 Scott Sturdivant School Board Chair



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Frederick County
Virginia**

For the Fiscal Year Beginning

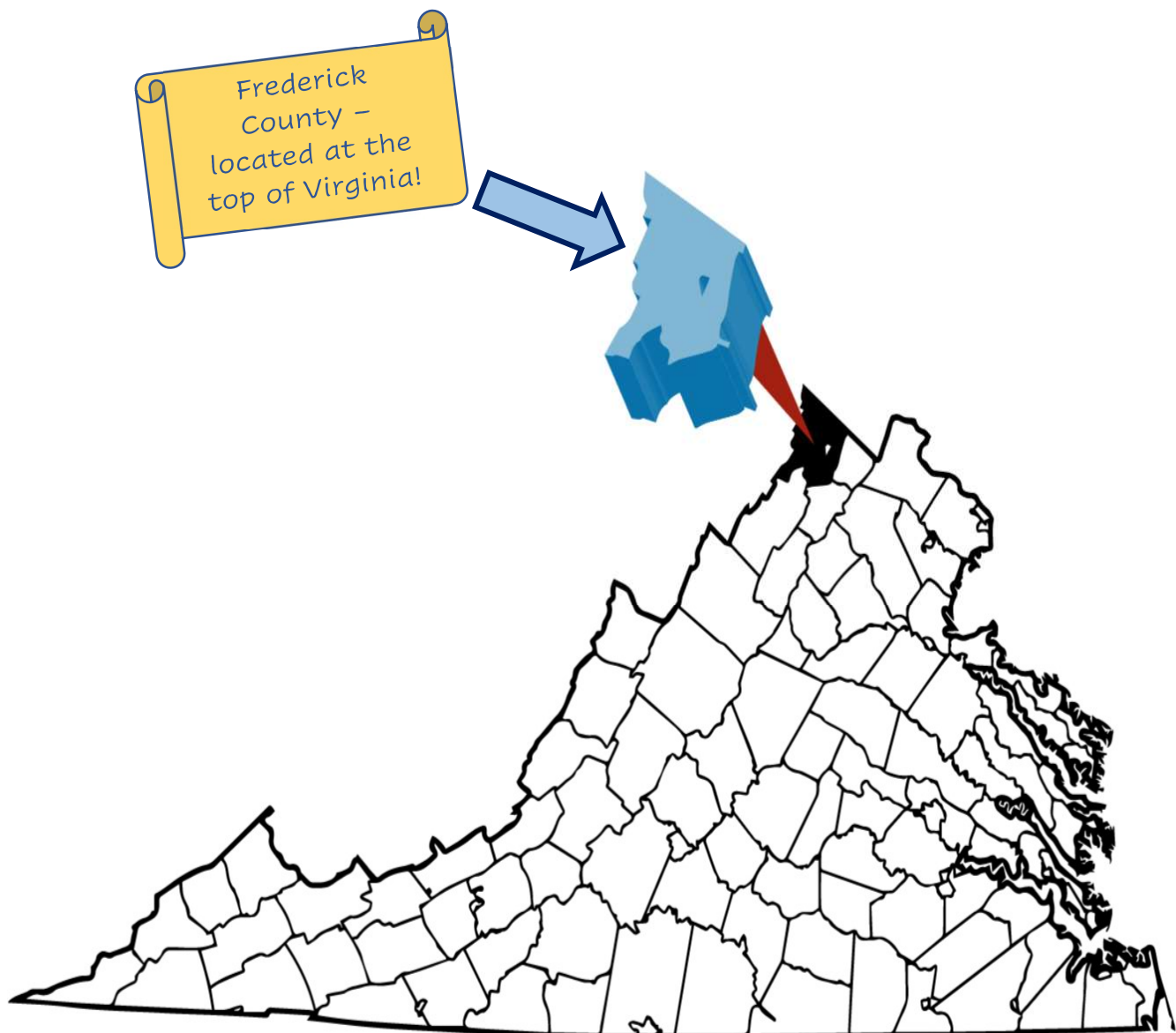
July 01, 2023

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, 2023. 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.



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<https://twitter.com/fredcova>



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



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

Budget Message



Old Frederick County Courthouse
Winchester, Virginia



July 1, 2024

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 2024-2025 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

FY2025 Budget Highlights

This budget process began at the end of January with a presentation by the County Administrator highlighting the key factors of the FY2025 General Fund budget. General Fund revenues are estimated to grow by close to \$10 million mainly due to natural growth in property and local taxes. Original General Fund departmental expenditures increased by close to \$7 million with the majority consisting of requests from the Sheriff and Fire and Rescue as well as a 4% Cost-of-Living Adjustment (COLA) included for County employees. Other components included in General Fund departmental requests were \$12.5 million in capital requests and 31 new positions. At this point in January, there were still many unknown factors to be considered:

- School Operating Fund and School Debt Service Fund requests
- Insurance Rates (Health, VRS)
- Property Assessments
- Economy
- Inflation
- Action by Virginia General Assembly

Budget priorities for County Administration include a cost-of-living adjustment (COLA), training for staff to increase motivation and productivity, career development for qualifying staff, preliminary groundwork for a new fire station in a rapidly growing area of the County, and local transportation issues. These priorities remain consistent with last fiscal year except for the new fire station being added due to its growing importance. Priorities for the school system include offering competitive compensation, supporting student growth and success, and operational funding for facility maintenance.

The Board of Supervisors heard presentations from Fire & Rescue, Sheriff, Parks and Recreation, and Social Services at additional work sessions. The School Superintendent also presented the School Board's budget detailing an increase of \$10 million and 27 new position requests. Broken down, a net increase of \$2 million is expected from state/federal sources and an increase of \$8 million was being requested from the General Fund. An additional \$2.35 million was also being requested for School Debt. Discussions then turned to how to fund these important requests. With a healthy County Capital Fund of \$30 million, administration proposed using monies from this fund to cover General Fund capital requests, School capital needs, School Debt Service increase, and a transfer to the Transportation Projects Fund. By majority vote, the Board of Supervisors decided to advertise the budget public hearing using these County

Capital Fund monies as outlined as well as keeping the current real estate tax rate of \$0.51 and the current personal property tax rate of \$4.23. The natural tax growth of \$10 million was split with \$5 million for the General Fund and \$5 million for the School Operating Fund. The budget public hearing consisted of 32 speakers. A key topic at the hearing was the need for a fourth high school to be built in Frederick County. Overcrowding at Sherando High School is the main reason that supporters cited the need for the fourth high school. Opponents disagreed stating that the three existing high schools could be expanded for growth compounded by the worry of property taxes increasing to fund the debt for the new high school. Of the speakers at the hearing, 41% supported full funding of the school budget and a fourth high school, 28% supported outside agency funding in the budget, and 22% supported a conservative approach to the budget with no tax increases or changes to the debt load.

More budget deliberations occurred after the public hearing. Reductions to the General Fund equaling over \$3.5 million allowed for the inclusion of 23 new positions and a 4% Cost Of Living Adjustment for County employees. The School Operating Fund received an increase of \$5.7 million from the General Fund and 27 new positions for the school system as well as an average 3.2%-6.6% salary increase for all school staff and a targeted pay scale enhancement of a \$16.00 per hour minimum starting wage.

The FY2025 Adopted Budget totals \$492,440,166, an increase of \$53.3 million, or 12.1% compared to the FY2024 Adopted Budget.

	FY2024 Adopted	FY2025 Adopted	Difference	
			\$	%
General Fund	\$109,450,429	\$120,331,562	\$10,881,133	9.94%
Regional Jail Fund	28,930,902	29,415,997	485,095	1.67%
Landfill Fund	10,251,439	11,843,523	1,592,084	1.55%
Old Dominion ASAP Fund	611,559	623,098	11,539	1.85%
Shawneeland Sanitary District Fund	925,104	1,429,570	504,466	54.53%
Airport Authority Operating Fund	2,974,811	2,911,749	-63,062	-2.11%
Airport Authority Capital Fund	0	25,569,357	25,569,357	100.00%
Lake Holiday Sanitary District Fund	781,763	1,744,578	962,815	123.15%
EMS Revenue Recovery Fund	2,506,645	2,624,594	117,949	4.70%
Economic Development Authority Fund	761,418	753,442	-7,976	-1.04%
County Transportation Projects Fund	6,041,046	3,200,000	-2,841,046	-47.03%
School Operating Fund	228,539,695	236,379,239	7,839,544	3.43%
School Capital Projects Fund	1,000,000	4,000,000	3,000,000	300.00%
School Nutrition Services Fund	11,596,347	11,321,757	-274,590	-2.37%
School Debt Service Fund	18,927,199	20,992,393	2,065,194	10.91%
School Private Purpose Fund	675,000	1,000,000	325,000	48.15%
School Textbook Fund	3,389,393	5,110,074	1,720,681	50.77%
NREP Operating/Textbook Funds	7,227,583	7,689,233	461,650	6.66%
Consolidated Services Fund	4,500,000	5,500,000	1,000,000	22.22%
Total	\$439,090,333	\$492,440,166	\$53,369,833	12.15%

Included in this budget are the following:

- 4% COLA for county government employees
- Increased funding for the health department, community services board, The Handley Library, and other outside agencies
- Increase in transfer to Children's Services Act Fund

- New positions: Deputies and FOIA Officer, Firefighter/EMT's, and DSS Family Services Supervisors and Benefit Program Supervisor
- Increased funding to support school operations: 25 new positions directly serving students, a meaningful salary increase, school safety and security equipment, and replacement school buses
- Two new early childhood teaching positions for the Northwestern Regional Educational Programs to support students with significant special needs

Capital Funding

Capital items have been included in the General Operating Fund with over \$5 million of these items supported by a transfer from the County Capital Fund. All other requests are prioritized and reviewed after the fiscal year is closed. Amounts that are in the unreserved general fund balance that exceed 20% of the budget are requested to be transferred to the County Capital Fund to be used for these prioritized capital requests.

The School Capital Fund is supported by carry forward funds in the amount of \$1,000,000 plus \$3,000,000 from the County Capital Fund.

The following table outlines the General Fund capital items and the School Capital Project Fund purchases/improvements that are planned for FY2025:

Capital Purchase/Project	Estimated Cost
General Fund:	
25 replacement vehicles & equipment – Sheriff	\$1,613,395
Search and Rescue vehicle & equipment – replacement – Sheriff	339,000
Vehicles & equipment for three new deputy positions – Sheriff	266,610
Traffic message sign boards – grant associated – Sheriff	100,000
Replacement underwater RC vehicle – grant associated – Sheriff	100,000
Air diving system – grant associated – Sheriff	50,000
Dynamometer – grant associated – Sheriff	100,000
Ford F150 & equipment – Fire & Rescue	85,757
Bauer TCOM Lite Mobile Breathing Air Trailer – Fire & Rescue	146,216
82 Semi-rugged laptops & mounting kits for apparatus – Fire & Rescue	723,728
Box truck – Mass casualty – grant associated – Fire & Rescue	135,000
Rooftop HVAC unit replacement - Public Safety Bldg. – County Maint.	175,000
Rubber roof material replacement– County Admin. Bldg. – County Maint.	450,000
HVAC & control system replacement - Court Services Bldg. – County Maint.	600,000
Plumbing system replacement – Court Services Bldg. – County Maint.	55,000
Water heater replacement – Animal Shelter	35,000
Vehicle replacement – replace high mileage SUV – Social Services	45,000
Old Charlestown Road park development – Clearbrook Park	510,000
Soccer field #5 installation w/irrigation – Sherando Park	270,000
Softball field design – Sherando Park	15,000
Vehicle replacements (4) – Parks and Recreation	192,000
Mowers and Utility Carts – Clearbrook and Sherando Parks	138,350
Rain reel – Sherando Park	12,000
Parks Equipment – reimbursed with school maintenance funds	86,500
Total General Fund	\$6,243,556

<u>School System</u>	
Continuing capital projects begun in FY2024 but not completed by end of FY24	\$1,000,000
Roofing, partial replacement at James Wood Middle School	880,000
HVAC chiller replacement at Bass-Hoover Elementary School	350,000
HVAC boiler replacements at Stonewall Elementary School	650,000
HVAC boiler replacements at Apple Pie Ridge Elementary School	650,000
Roofing replacement at Apple Pie Ridge Elementary School	470,000
Total School System	\$4,000,000

Staffing Needs

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

The following is a list of all new full-time positions approved in the FY2025 budget:

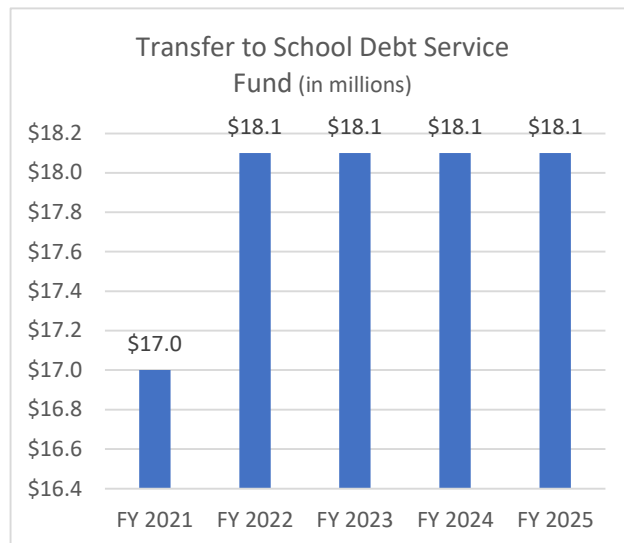
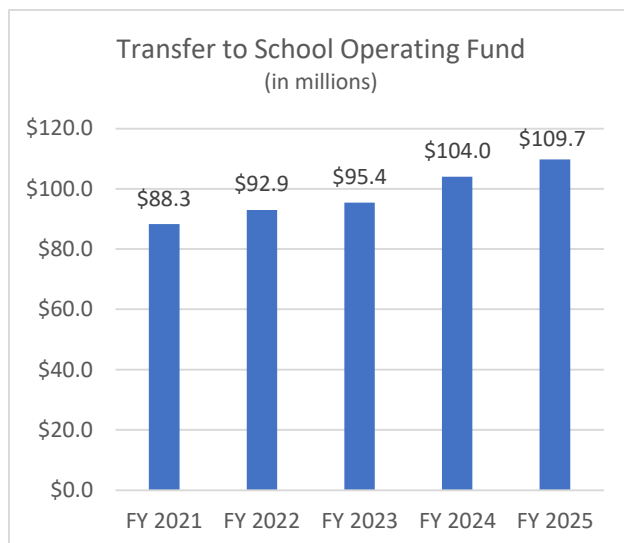
Department	Position Title	# of Positions
General Fund:		
Sheriff	Deputy	3
Sheriff	FOIA Officer	1
Fire and Rescue	Firefighter/EMT	16
Social Services	Family Services Supervisor	2
Social Services	Benefit Program Supervisor	1
General Fund Total		23
School Operating Fund:		
School Instruction	Classroom Teachers	25
School Operating Fund Total		25
NREP Operating Fund:		
NREP	Early Childhood Teachers	2
NREP Operating Fund Total		2
Total Change in Full-Time Positions		50

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 \$5,731,174, or 5.5% over FY2024. This amount has increased over 24% in the last five years, and 52% in the last ten years.

The transfer amount from the General Fund to the Debt Service Fund has not changed over the last four years. This transfer has increased 6% in the last five years, and 23% in the last ten years. The total amount of debt service did increase by \$2.3 million for FY2025 and normally this increase is covered by the General Fund transfer, however, in order for the General Fund to provide more funds for School Operating costs, a transfer from the County Capital Fund to the School Debt Service Fund was made to cover this increase.

The charts on the next page show the General Fund transfers to these funds over the last five years.



School Construction

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



James Wood High School addition and renovation project

Currently, the one construction project underway is the James Wood High School addition and renovation

James Wood High School addition and renovation construction began the summer of 2021 with a projected completion date of August 2025.

Unfunded Requests/Delayed Goals and Initiatives

The FY 2024-2025 budget addresses some of the needs of a steadily growing community and school division. Several requested projects, programs, and positions remain unfunded such as:

General Fund

- Additional deputies requested by the Sheriff
- Capital requests for various
- Various requests for increases and new initiatives throughout the General Fund budget

School Division

- Funding to improve K-12 pupil-teacher ratios and full implementation of staffing standards – *Delayed Goal*
- Funding for a division-wide Pre-K program – *Delayed Goal*
- Full funding of a sustained school bus fleet replacement plan – *Delayed Goal*
- Full funding for competitive salaries for staff – *Delayed Goal*
- Full funding for scheduled facilities asset replacement projects – *Partially funded*

ARPA Funds

In fiscal years 2021 and 2022, Frederick County received \$17,348,003 from the American Rescue Plan Act of 2021 (ARPA) – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to support the response and recovery from the COVID19 public health emergency which were required to be spent by December 31, 2024. There are four separate eligible use categories: replace lost public sector revenue, respond to public health and negative economic impacts of the pandemic, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure.

Funds were allocated to three categories in Frederick County: provide premium pay, respond to public health impacts, and invest in broadband infrastructure. First, in fiscal year 2022, a one-time \$3,000 hazard bonus was paid to eligible county employees performing essential work during the pandemic. Secondly, under the category of responding to public health impacts, the County is able to partially fund the upgrade of an outdated and problematic emergency response radio system to support mission-critical public safety communications within the County using \$6.9 million from ARPA-CSLFRF funds over fiscal years 2022, 2023, and 2024. A compliant system is expected to be complete in late 2025 and will assist the Fire and Rescue and Sheriff's Departments in better preparing for and responding to future emergencies. Finally, in partnering with eight localities in the region, a \$96 million grant was secured from the State of Virginia to provide broadband access to unserved locations. The County's matching contribution in the amount of \$8.7 million that was required to participate in the regional partnership was committed from ARPA-CSLFRF funds and will bring broadband service to unserved locations in Frederick County. \$865,000 is the remaining unspent balance of the broadband match committed from ARPA-CSLFRF that will carry forward into fiscal year 2025.

The US Department of Treasury made an additional \$100,000 available from the ARPA-Local Assistance and Tribal Consistency Fund (LATCF) across fiscal years 2023 and 2024. The funds may be used for any governmental purpose other than a lobbying activity. The County also used these funds toward the cost of the upgrade to the emergency response radio system.

Working For The Future

Projects

A Public Safety Emergency Radio System Project is under way in Frederick County. In June 2019, the County was presented with a technical assessment of the existing public safety radio system which identified several issues that needed immediate attention. A Notice to Proceed has been issued for all ten sites and site readiness has begun. In December 2023, staff travelled to Texas to complete the Factory Acceptance Testing before equipment for the tower sites is deployed, bringing the project into Phase 4, Site Completion and Equipment Deployment. As of May 2024, construction at seven sites is either complete or nearing completion. The County continues to deploy VP6000s and VP8000s to the field for the Sheriff's Office and Fire & Rescue. Installation of the VM7000 multi band mobile radios continues for new Sheriff's Office patrol vehicles and new and existing Fire and Rescue apparatus. E.F. Johnson and public safety communications staff have also been reviewing the numerous mutual aid agreements between the



Gainesboro Tower Foundation Rebar Installed



Gainesboro Tower

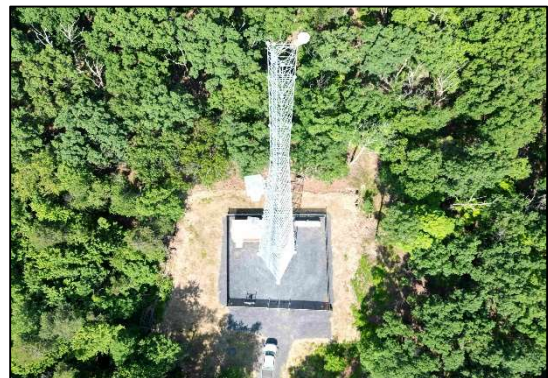


Cross Junction Tower Foundation



Cross Junction Tower

County and our surrounding jurisdictions to determine needed updates to the existing code-plugin programming to ensure seamless interoperability between the different systems. The overall budget for the project is \$22,043,601 which includes funding for the site acquisition and site work, radio infrastructure and construction, radio subscriber equipment, consultant, and contingency funds.



Catlett Gap Tower

An additional project for Frederick County is a new fire station (Station 22) to serve the southeast portion of the County that is seeing rapid growth and has significant areas that are outside NFPA 1720 (National Fire Protection Association) recommended response times based on existing stations. The Board of Supervisors has authorized County staff to negotiate on parcels of land in the southeast corner of Frederick County. The proposed parcels have been through an initial review for site suitability. Upon site acquisition, it is anticipated to complete a procurement for Station design services and then procure construction services. All apparatus for Station 22 has been ordered with delivery expected between 2025 and 2027. Construction completion is expected during FY 2025-2026.

Business and Economy

Frederick County is among the top 20% of localities in the Commonwealth for capital investment and new jobs announced over the last decade. Businesses most frequently attribute their decision to invest in the County to its quality workforce, business friendly environment, east coast location with proximity to major markets, and extensive transportation network.

Small and large manufacturers, home-grown businesses, chain/boutique retailers and restaurants, farms and agri-businesses, and back-end operations like customer service centers and research and development create a diverse business landscape. Over 2,000 businesses employ over 39,000 people.¹

Over the next decade, it is forecasted that approximately 7,100 new jobs will be created within Frederick County. An additional 21,000 positions are projected to become available due to employee retirements or exits from the workforce². Changing careers, or occupational transfer, will also create employment opportunities. Industry sectors anticipated to see the greatest employment demand overall include transportation and warehousing, manufacturing, retail trade, accommodation and food service, educational services, administrative support, construction, and finance and insurance.

Well-known employers operate within Frederick County including Navy Federal Credit Union, Amazon, Trex, FEMA, HP Hood, and Thermo Fisher Scientific. In April 2024, HP Hood announced an \$83.5 million expansion of its Frederick County dairy processing operation and WCS Logistics celebrated the groundbreaking of its new \$27 million cold storage facility.

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

A thriving business community, engaged citizenry, and recognized quality of life have drawn attention from third parties:

- Winchester MSA – Leading Metro Locations: Hotspots for Economic Growth – Area Development, 2023
- Winchester MSA – Best Performing Small Cities, Tier 2 – Milken Institute, 2022
- Winchester MSA – Top Metros Ranking, Populations Less Than 200,000 – Site Selection, 2021
- Navy Federal Credit Union – 100 Best Companies to Work For – FORTUNE, 2024
- Howard Shockey & Sons – Associated Builders and Contractors (ABC) Top Performers List, 2024

The County's proximity to Northern Virginia, diverse career opportunities, and recognized livability have led to population growth. The U.S. Census Bureau estimates Frederick County's 2023 population to be 95,994, and the Weldon Cooper Center for Public Service forecasts increases to 103,035 by 2030 (7.3%

increase) and 117,383 by 2040 (13.9% increase 2030-2040). The housing industry has responded to local demand with 875 new residential permits issued in calendar year 2023.

Fostering positive relationships with new and established businesses, maintaining reasonable tax rates, utilizing wise land-use planning, and striving for the best and highest use of available resources, are important to the County. Economic and workforce development agencies, non-profits, businesses, and community partners are working together to ensure Frederick County remains a vibrant, fiscally sound place to live and work.

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

Respectfully submitted,

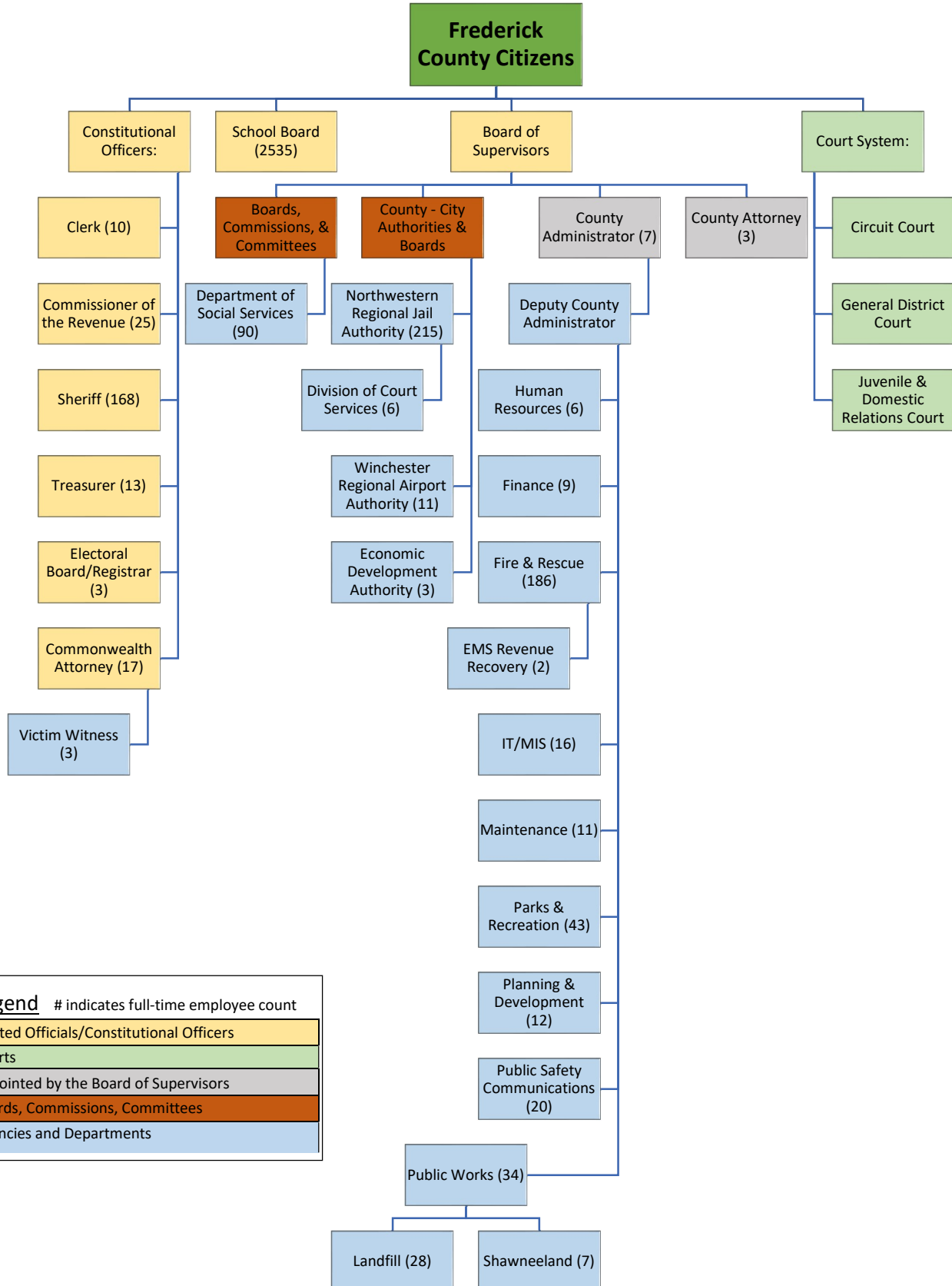
A handwritten signature in blue ink, reading "Michael Bollhoefer". The signature is fluid and cursive, with the first name "Michael" and last name "Bollhoefer" clearly legible.

Michael L. Bollhoefer
County Administrator

¹ Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages, 2023Q4

² [JobsEQ](#)[®] 2023Q4

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 2024-2025 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the County.

THE BUDGET PROCESS

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

The FY2025 budget process began with a budget work session on January 25 where an initial overview of the General Fund budget request was presented. This overview revealed that real and personal property tax revenue increased over \$6 million due to new home construction and natural growth and supplemental assessments from new vehicle purchases. Other local tax growth increased \$4.4 million which includes sales tax, business and professional occupation license taxes, and meals and lodging taxes, interest earnings, and program/department specific revenue to include state categorical revenue and parks and recreation charges. Of this local tax revenue increase, \$10 million is available for General Fund needs and School Operating requests. General Fund operating expenditure requests increased by \$7 million, capital requests totaled \$12.5 million and 31 new positions were requested at a cost of \$3.8 million. The next four budget work sessions were primarily devoted to hearing from the larger departments: Fire and Rescue, Sheriff, Social Services, Parks and Recreation, and the Frederick County Public Schools. The School System requested additional funding of \$7 million from the General Fund. This would equal to \$111.6 million in General Fund support for the School Operating Fund. The School System also requested 27 new positions, 25 for the School Operating Fund and 2 for the NREP Operating Fund. The School Debt Service Fund was also projected to increase over \$2 million which is funded primarily by a transfer from the General Operating Fund.

The next several budget work sessions consisted of strategizing on how to fund these requested needs of the County and School System and how to move forward with budget public hearing advertisement. It had been determined early in the budget process that the Board of Supervisors did not want to raise the current \$0.51 real property tax rate or \$4.23 personal property tax rate. With this in mind, the County Administrator provided a scenario to balance the General Fund budget that included splitting the local tax revenue growth in half with \$5 million for the General Fund and \$5 million for School Operating as well as using funds from the County Capital Fund. With a healthy available balance of over \$30 million, the County Capital Fund could provide the following funding options:

Transfer to General Operating Fund for capital needs	\$5,672,056
Transfer to School Operating Fund – Purchase of nine school buses	1,051,174
Transfer to School Capital Fund for capital needs	3,000,000
Transfer to School Debt Service Fund – to cover increase in debt expense	\$2,350,000
Transfer to Transportation Fund – Board requested yearly transfer	3,200,000
	<hr/>
	\$15,273,230

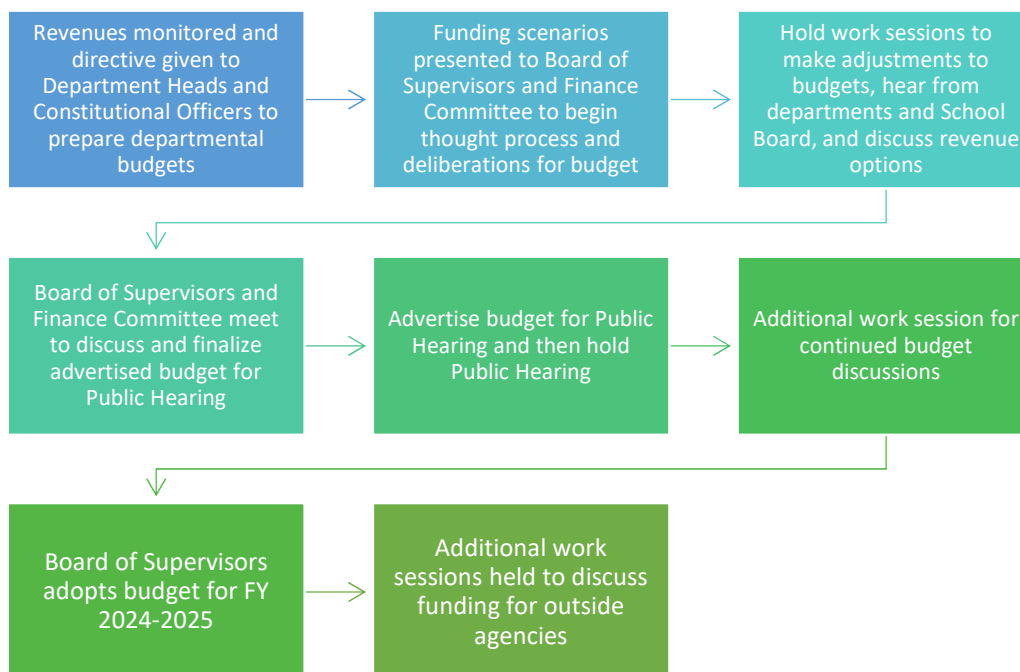
The Board of Supervisors agreed to include this funding option in the budget public hearing advertisement as well as all tax rates remaining unchanged. The budget public hearing was held in March with most of the speakers being school supporters. These school advocates also expressed support of a 4th high school due to overcrowding at the existing three high schools and although it is included in the current Capital Improvement Plan, it has not been officially approved. The 4th high school will be the subject of future Board of Supervisors/School Board work sessions during Fiscal Year 2024-2025.

After the public hearing, additional budget work sessions were held to discuss additional reductions and revenue changes. In order to review and contemplate these budget reductions and changes, the Board of Supervisors adopted a resolution on April 10 that set the tax rates for the 2024 assessment year. This allowed tax bills to be mailed promptly to coincide with the June 5 due date. As mentioned earlier, all tax rates remained unchanged. At the budget work session following the adoption of the tax rate resolution, additional adjustments were made as follows:

- Removed the \$1,051,174 allocation to the School Operating Fund from the County Capital Fund for the purchase of nine school buses.
- Reduced the allocation to the School Operating Fund from the General Operating Fund by \$320,000.
- Reductions to operating expenses and the elimination of several vacant positions resulted in a surplus in the General Fund of just over \$1 million. Of this amount, over \$700,000 was allocated to the School Operating Fund to purchase the school buses versus utilizing funds from the County Capital Fund.
- The General Fund requested 30 new positions. This amount was reduced to 23 positions.
- State Compensation Board revenue increased by \$400,000.
- The transfer to the Regional Jail was reduced due to increased Compensation Board Funding.

The Board of Supervisors adopted the FY2025 budget on April 24, 2024.

Budget Process Flow Chart



Changes in General Fund Revenue

Here are how the budgeted revenues for the General Fund changed from FY2024 to FY2025:

Category	FY2024	FY2025	Difference
General Property Taxes	\$160,510,000	\$166,738,466	\$6,228,466
Other Local Taxes	52,354,691	55,518,785	3,164,094
Permits/Privilege Fees	2,425,205	2,601,050	175,845
Fines/Forfeitures	262,000	262,000	0
Use of Money/Property	2,820,066	3,574,819	754,753
Charges for Services	4,749,694	4,349,806	-399,888
Misc. Revenues	225,895	231,250	5,355
Recovered Costs	2,122,704	2,121,852	-852
State	13,584,240	15,071,717	1,487,477
Federal	490,118	161,667	-328,451
Transfers	0	5,672,056	5,672,056
Total	\$239,544,613	\$256,303,468	\$16,758,855

General Property Taxes and Other Local Taxes increased by \$9,392,560 as a result of an increase in personal property values as well as sales tax, meals and lodging taxes, and BPOL revenue. The largest revenue sources in these two categories are real estate tax revenue at a rate of \$0.51 and personal property tax revenue at a rate of \$4.23.

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

A reduction in Charges for Services is primarily due to Parks and Recreation fees being reduced after several years of inflated revenue projections.

State revenue is higher due to increased Compensation Board funding, additional state grants being pursued, and increased funding for the Department of Social Services.

A transfer of \$5,672,056 from the County Capital Fund will be used for General Fund capital needs.

Changes in General Fund Expenditures

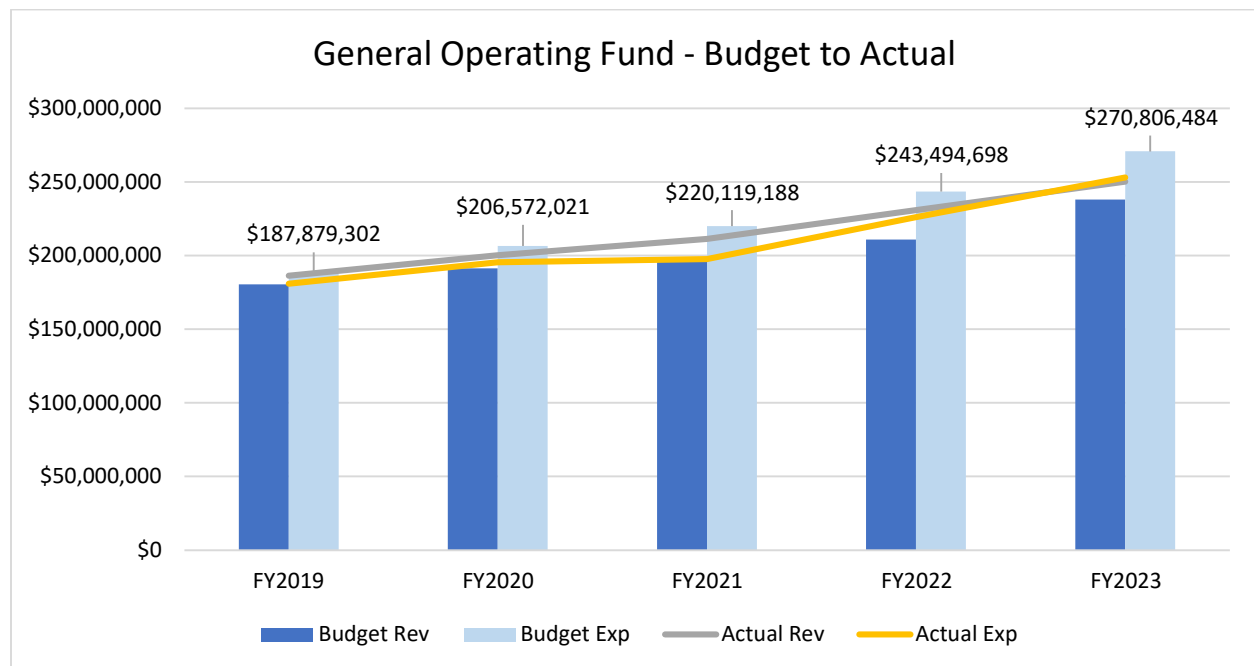
Original General Fund expenditure requests submitted by departments as well as the transfer requests from the school system for FY2025 were over \$32 million above the FY2024 approved General Fund budget. The General Fund expenditures were finalized by category as follows:

Function	FY24 Approved	FY25 Approved	Difference
General Government	\$18,498,844	\$18,430,076	-\$68,768
Judicial Administration	3,671,550	3,926,445	254,895
Public Safety	56,449,940	61,009,935	4,559,995
Public Works	7,333,017	7,116,093	-216,924
Health/Welfare	12,859,127	13,563,987	704,860
Parks/Cultural/Comm. College	10,082,500	10,262,509	180,009
Community Development	2,638,393	2,805,134	166,741
School Operating/Debt Transfers	122,092,854	127,824,028	5,731,174
Non-Departmental	5,918,388	11,365,261	5,446,873
Total	\$239,544,613	\$256,303,468	\$16,758,855

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

- New Public Safety positions have been included: three road deputies and one FOIA Officer for the Sheriff's Office and sixteen Firefighter/EMT positions for Fire and Rescue. The sixteen new positions, when released to serve as minimum staffing, will allow the department to timely staff the new Station 22, once complete, with a daily minimum coverage of four cross-trained Fire/EMS personnel to address service demand in a growing area.
- The Department of Social Services received three new positions: one Benefit Program Supervisor and one Family Services Supervisor for Adult Protective Services and one Family Services Supervisor for Child Protective Services. All these positions are needed due to the heavy workload of current staff.
- Increased funding for the regional library, health department, Northwestern Community Services, Children's Services Act, and Property Tax Relief for Elderly/Handicapped/Disabled Veterans.
- The School System received an additional \$5.73 million from the General Fund. The School Debt transfer was able to be maintained with no increase due to a transfer of \$2.3 million from the County Capital Fund to cover increased debt expenses.
- Funding of \$2.8 million for a 4% COLA for all County employees.
- A transfer from the County Capital Fund to the General Fund in the amount of \$5,672,056 is included to cover necessary capital purchases for the Sheriff, Fire and Rescue, County Maintenance, Parks and Recreation, and Information Technologies.

This chart shows the overall trend of budgeted revenues and expenditures to actual revenues and expenditures for the General Operating Fund over the last five fiscal years.



Changes in School Operating Revenue

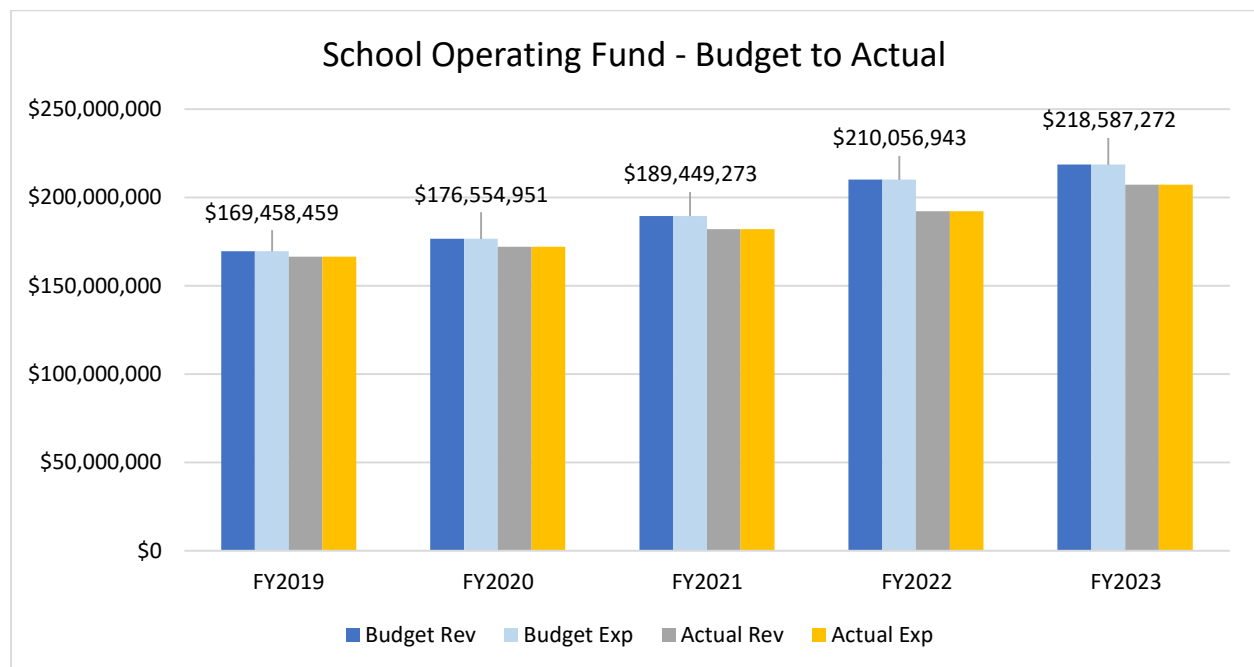
The FY2025 School Operating Fund budget increased by \$8,739,877. The increase in available revenue is primarily due to more funding from the state and County compared to FY2024. Increased revenues for

the school division include \$11.9 million from the state and \$5.1 million from the County offset by a reduction of \$8.3 million from the federal government and local miscellaneous sources.

Revenue increases support School Board FY2025 budget priorities (priorities shown in bold):

- **Instructional initiatives, professional learning, and necessary supports that inspire a collective responsibility for continuous growth, address student and employee needs, and are responsive to the voices of the school community and are aligned with the proposed local staffing standards.** The addition of 25 new classroom teachers directly supporting students and their diverse needs supports this goal. New positions focus on quality instruction and language diversity. A Hybrid Night School Program will also be added to serve students with unique needs so they may graduate on time.
- **Compensation packages (salaries, benefits, and professional learning) that enable the recruitment and retention of high quality staff.** Additional funding from the state and the County provides a minimum three percent salary increase for all staff. Some hourly and professional employees (including teachers) received more than a three percent increase.
- **Operational funding to address preservation of assets (facility maintenance), replacement school buses, safety and environmental enhancements, and aging infrastructure/systems.** Funding level partially supports this goal. Funding provides for routine preventive maintenance and facility asset replacement as listed in the Capital Asset Plan (CAP). Funding also provides for nine replacement schools buses and equipment to address safety and security within school buildings.

This chart shows the overall trend of budgeted revenues and expenditures to actual revenues and expenditures for the School Operating Fund over the last five fiscal years.



<p align="center">Budget Calendar FY 2024-2025</p>	
October 25, 2023	Budget information available to departments and requests sent to outside agencies
November 30, 2023	Budget requests from departments and outside agencies due to the Finance Department
January 24, 2024	Budget Work Session: Finance Director presented an FY 2024-2025 budget overview
January 31, 2024	Budget Work Session: The Fire and Rescue Chief provided a departmental budget presentation
February 7, 2024	Budget Work Session: The Social Services Director and Parks and Recreation Director provided departmental budget presentations; The School Superintendent provided a budget presentation
February 14, 2024	Budget Work Session: The Sheriff provided a departmental budget presentation; The Commissioner of the Revenue provided a review of the FY2025 tax revenue projections
February 21, 2024	Budget Work Session: The School Superintendent presented the School Board approved FY2025 budget
February 28, 2024	Budget Work Session: The County Administrator provided budget funding scenarios using current property tax rates
March 6, 2024	Budget Work Session: General budget discussion; agreement reached to advertise current real and personal property tax rates for the public hearing
March 13, 2024	Budget Work Session: General budget discussion; Approval of Budget Public Hearing Notice text
March 19, 2024	Budget Public Hearing advertised in The Winchester Star
March 27, 2024	Budget Work Session and Public Hearing: General budget discussion; Public Hearing on the FY 2024-2025 Proposed Budget
April 3, 2024	Budget Work Session: Continued discussions on school issues; Review of draft Budget Resolution
April 10, 2024	Budget Work Session: Discussion of budget funding scenario and new positions Board of Supervisors Meeting: Resolution adopted setting tax rates for 2024 assessment year
April 17, 2024	Budget Work Session: Final Schools discussion; continued review of draft Budget Resolution
April 24, 2024	Board of Supervisors Meeting: Adoption of FY 2024-2025 Budget
May 16, 2024	Budget Work Session: Discussion of outside agency funding
June 12, 2024	Budget Work Session: Continued Discussion of outside agency funding
July 1, 2024	Beginning of Fiscal Year 2024-2025

Ten Year Budget Comparison

Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
General	62,372,184	66,292,136	77,167,398	76,299,389	82,068,138	85,700,516	92,259,101	103,015,187	109,450,429	120,331,562
Regional Jail	20,063,860	21,161,388	22,363,837	22,789,176	23,238,848	23,754,912	25,643,264	27,291,347	28,930,902	29,415,997
Landfill	6,086,520	7,035,435	9,732,241	7,502,138	10,467,653	9,647,354	11,263,660	13,179,495	10,251,439	11,843,523
Old Dominion ASAP	620,639	704,994	651,446	562,348	576,649	591,882	473,935	460,248	611,559	623,098
Shawneeland	811,026	942,848	957,660	1,085,091	1,295,215	1,146,023	981,768	939,882	925,104	1,429,570
Airport Operating	2,283,228	1,802,568	1,555,958	1,646,442	1,756,556	1,904,997	2,023,033	2,428,858	2,974,811	2,911,749
Airport Capital	0	0	0	0	0	0	0	0	0	25,569,357
Lake Holiday	800,570	779,098	779,998	779,998	779,998	779,998	779,998	781,823	781,763	1,744,578
EMS Revenue Recovery	1,501,000	1,802,974	1,593,084	1,522,400	1,803,958	1,867,217	1,984,041	2,209,014	2,506,645	2,624,594
EDA	573,198	577,495	606,820	603,483	631,802	640,351	647,926	714,459	761,418	753,442
County Transportation	0	0	0	0	0	0	0	8,851,758	6,041,046	3,200,000
County Capital	0	0	0	0	3,000,000	0	0	0	0	0
School Operating	147,559,188	152,645,655	159,301,983	167,912,382	175,432,842	180,633,057	194,330,156	216,697,948	228,539,695	236,379,239
School Capital	500,000	3,000,000	3,738,287	3,300,000	5,300,000	4,415,900	1,000,000	7,289,392	1,000,000	4,000,000
School Debt Service	15,236,485	16,446,289	15,778,751	14,966,405	16,726,869	17,957,232	18,897,606	17,800,740	18,927,199	20,992,393
School Nutrition	6,626,934	6,669,757	7,552,580	8,000,493	7,378,557	7,581,744	7,827,466	10,059,529	11,596,347	11,321,757
School Private Purpose	75,000	75,000	75,000	300,000	300,000	500,000	550,000	675,000	675,000	1,000,000
School Textbook	1,900,544	2,666,452	3,937,383	4,261,037	3,126,049	2,871,240	2,749,321	3,084,777	3,389,393	5,110,074
NREP	5,274,238	5,386,744	5,576,899	5,556,659	6,025,540	6,241,913	6,224,217	6,426,223	7,227,583	7,669,233
Consolidated Services	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	4,000,000	4,500,000	5,500,000
Total	275,884,614	291,589,733	314,969,325	320,687,441	343,508,674	349,854,336	371,235,492	425,905,680	439,090,333	492,440,166

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 FY2025 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 FY2025 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C. The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D. The budgeting process includes many important decisions. First, it affords an opportunity for the County departments, offices, and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen input. Third, the County's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E. In the final analysis, the adopted budget document is the vehicle through which public policy is put into effect through the planned expenditure of public funds.

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

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

**Frederick County, Virginia
Core Values**

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

Strategic Goals and Financial Management Policies

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

Direction For The Future

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

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

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

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

Strategic Goals

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

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

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

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

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

Policy Goals

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

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

A. General Budget Policies

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

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

B. Revenue Policies

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

C. Debt Management Policies

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

School Board. In this calculation, debt service and capital expenditures are excluded from expenditures.

D. Capital Policies

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

E. Reserve Fund Policies

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

F. Investment Policies

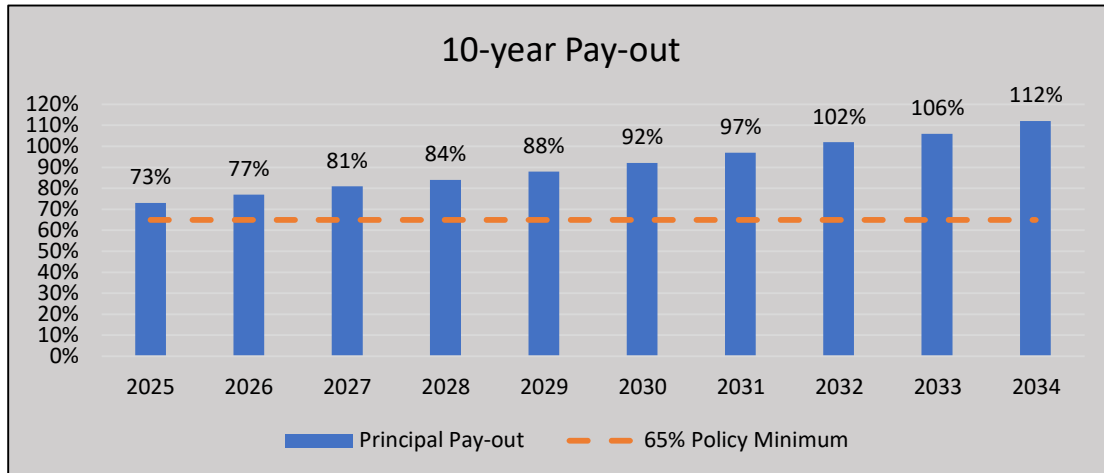
- Disbursement, collection, and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are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

DEBT MANAGEMENT

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

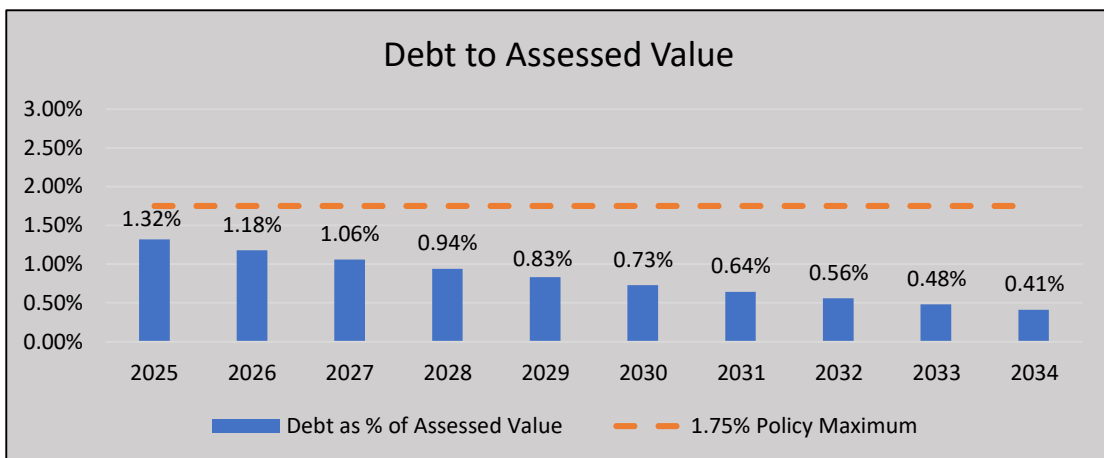
1. Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.

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



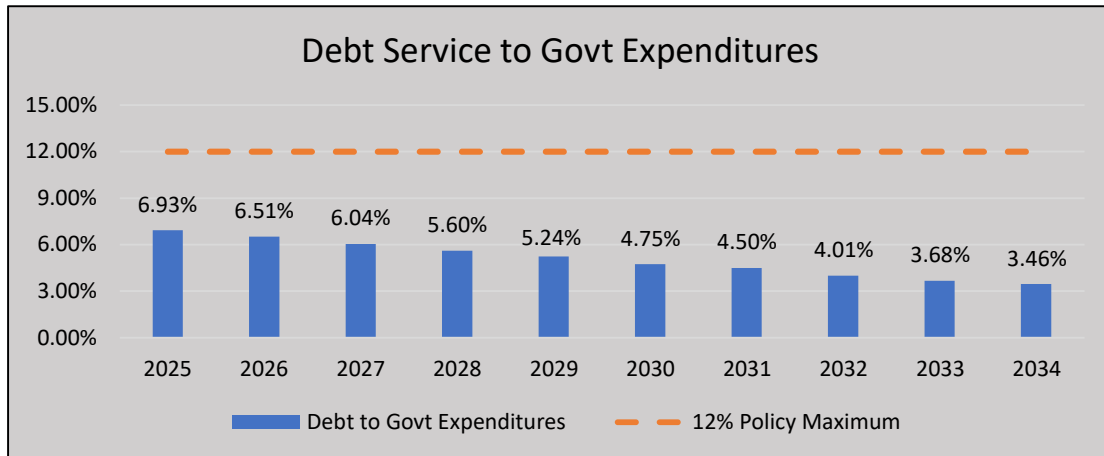
2. Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.

The following graph indicates that the Debt to Assessed Value is within the Board's fiscal policy guidelines.



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

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



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

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

With the exception of Lease Revenue Bonds, School Literary Bonds sold to the state's Literary Fund, and School Obligation Bonds, the County does not have any other debt. The following is a summary of long-term obligation transactions described in the Annual Comprehensive Financial Report for June 30, 2023:

	Balance July 1, 2022	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2023	Amounts Due Within One Year
Primary Government:					
Governmental Activities:					
Direct Borrowings and Direct Placements:					
Lease revenue bonds	\$15,961,250	--	\$1,150,000	\$14,811,250	\$1,207,500
Premium on lease revenue bonds	828,179	--	107,422	720,757	100,451
Total lease revenue bonds	16,789,429	--	1,257,422	15,532,007	1,307,951
Local financing loans	5,930,000	--	310,000	5,620,000	325,000
Premium on financing loans	364,674	--	48,834	315,840	45,644
Total local financing loans	6,294,674	--	358,834	5,935,840	370,644
School General obligation bonds:					
School	138,495,784	32,445,000	12,330,784	158,610,000	12,450,000
Add deferred amount for issuance premiums	9,772,202	4,129,959	1,296,846	12,605,315	1,516,526
Total School General obligation bonds	148,267,986	36,574,959	13,627,630	171,215,315	13,966,526
Intergovernmental loans	1,182,898	--	87,580	1,095,318	76,393
Claims	1,028,732	14,351,110	14,360,076	1,019,766	1,019,766
Notes payable	113,001	--	113,001	--	--
Lease liabilities	160,788	--	74,474	86,314	49,157
Net Pension liability	3,465,835	14,015,710	9,344,576	8,136,969	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	68,660,767	2,950,024	21,038,460	50,572,331	--
Net VRS Group Life OPEB liability	1,689,408	1,052,968	980,219	1,762,157	--
Total net OPEB liability	70,350,175	4,002,992	22,018,679	52,334,488	--
Compensated absences	5,048,313	3,856,726	3,533,819	5,371,220	3,759,854
Total governmental activities	\$252,701,831	\$72,801,497	\$64,776,091	\$260,727,237	\$20,550,291
Business-Type Activities:					
Compensated absences	\$187,340	\$135,610	\$131,138	\$191,812	\$134,268
Net Pension liability	132,614	515,949	348,618	299,945	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	3,498,998	150,335	1,072,133	2,577,200	--
Net VRS Group Life OPEB liability	64,751	40,180	37,506	67,425	--
Total net OPEB liability	3,563,749	190,515	1,109,639	2,644,625	--
Landfill remediation costs	14,975,231	1,197,791	--	16,173,022	--
Total business-type activities	\$18,858,934	\$2,039,865	\$1,589,395	\$19,309,404	\$134,268

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

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

Year Ending June 30,	Direct Borrowings and Direct Placements					
	General Obligation Bonds		Note Payable		Lease Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$12,450,000	\$6,443,344	\$--	\$--	\$49,157	\$615
2025	12,615,000	6,054,472	--	--	24,258	240
2026	11,750,000	5,486,460	--	--	9,603	71
2027	11,170,000	4,967,321	--	--	3,296	17
2028	10,555,000	4,481,569	--	--	--	--
2029-2033	45,725,000	15,471,288	--	--	--	--
2034-2038	34,970,000	6,637,036	--	--	--	--
2039-2043	18,290,000	1,738,889	--	--	--	--
2044-2048	1,085,000	27,396	--	--	--	--
Total	\$158,610,000	\$51,307,775	\$--	\$--	\$86,314	\$943

Year Ending June 30,	Direct Borrowings and Direct Placements				Direct Borrowings and Direct Placements	
	Lease Revenue Bonds		Intergovernmental Loans		Local Financing Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$1,207,500	\$646,557	\$76,393	\$47,208	\$325,000	\$227,528
2025	1,273,500	582,938	73,225	43,488	345,000	210,734
2026	1,337,500	516,018	78,400	39,694	360,000	193,044
2027	1,408,750	445,531	83,300	35,687	380,000	175,056
2028	1,125,000	380,280	--	--	395,000	157,097
2029-2033	4,973,750	1,277,676	464,275	112,597	2,245,000	519,759
2034-2038	3,485,000	246,813	319,725	16,508	1,570,000	160,403
Total	\$14,811,250	\$4,095,813	\$1,095,318	\$295,182	\$5,620,000	\$1,643,621

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. Frederick County's current Moody's bond rating is Aa2. The County currently has debt costs on a regional library, fire hall, public safety building, animal shelter, and school construction. The County monitors debt levels with recently adopted debt policy ratios. Below is a chart that shows the ratio of net general bonded debt to assessed value and per capita for the last ten years.

Fiscal Year	Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2014	\$137,471,379	1.45%	\$1,662
2015	147,568,101	1.49%	1,767
2016	167,304,991	1.60%	1,9763
2017	154,001,626	1.40%	1,780
2018	147,560,518	1.24%	1,670
2019	162,340,329	1.31%	1,818
2020	173,078,192	1.30%	1,893
2021	181,519,291	1.31%	1,937
2022	171,352,089	1.17%	1,803
2023	192,683,162	1.10%	1,986

(1) Population data can be found in the Demographics Statistics Table on page 105

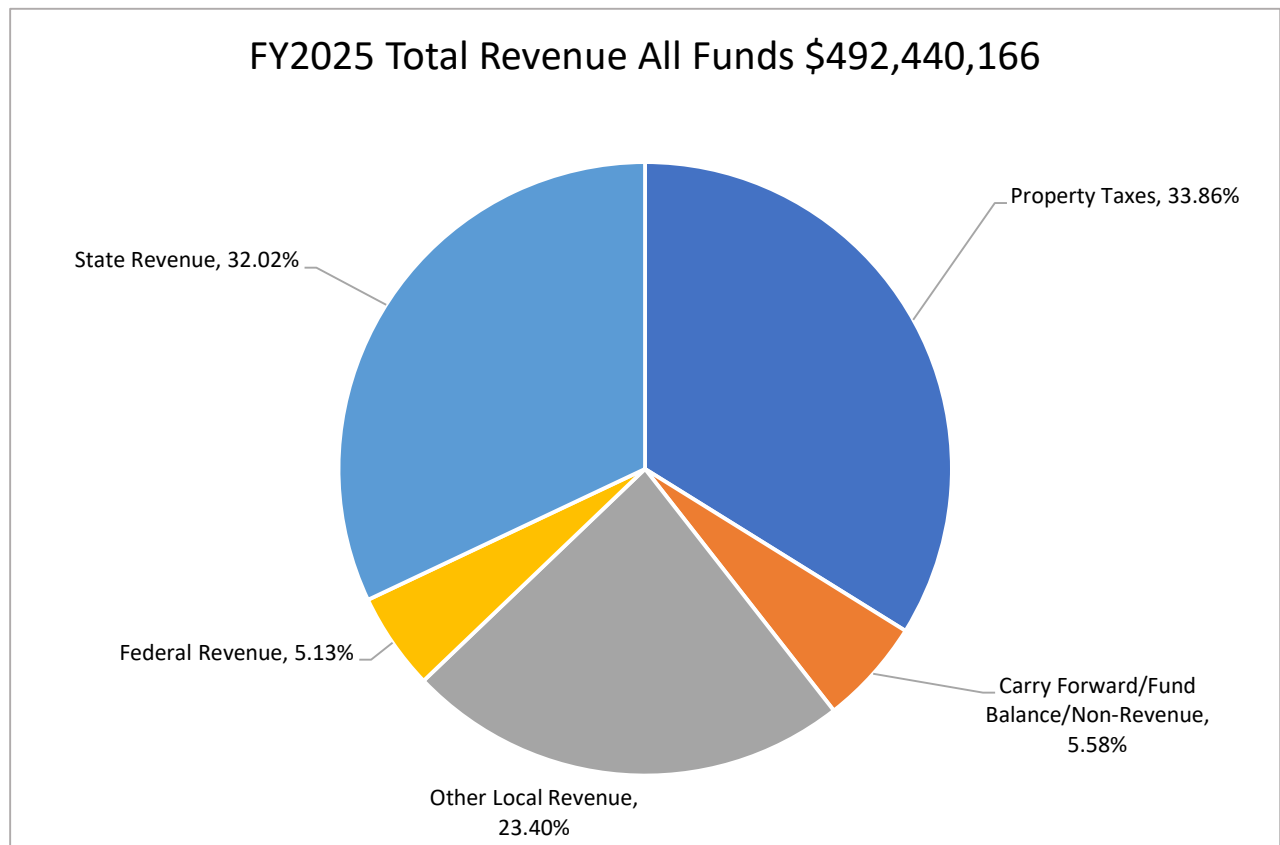
(2) See the Assessed Valuation of All Taxable Property Table on page 103

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

Statement of Long-Term School Indebtedness							
Year Ending June 30, 2024							
School VPSA	Authorized And Issued	Payments Thru June 2023	Balance July 1 2023	Incurred During 2023-24	Total Balance & Incurred	Principal Paid During 2023-24	Outstanding June 30 2024
MHS, JWMS	12,655,000	12,025,000	630,000		630,000	630,000	0
Byrd Middle School	5,980,000	5,685,000	295,000		295,000	295,000	0
Byrd MS, Evendale Elementary	8,580,000	7,730,000	850,000		850,000	425,000	425,000
Byrd MS, Evendale Elementary	8,550,000	7,700,000	850,000		850,000	425,000	425,000
Byrd MS, Evendale Elementary	5,995,000	5,100,000	895,000		895,000	300,000	595,000
Evendale Elementary	5,685,000	4,845,000	840,000		840,000	280,000	560,000
Evendale, Gainesboro Replace.	6,305,000	5,045,000	1,260,000		1,260,000	315,000	945,000
Gainesboro Elem. Replacement	5,830,000	4,670,000	1,160,000		1,160,000	290,000	870,000
Gainesboro Elem. Replacement	4,370,000	3,295,000	1,075,000		1,075,000	215,000	860,000
Greenwood Mill Elementary	3,800,000	2,850,000	950,000		950,000	190,000	760,000
Greenwood, Trans, APR, FCMS	13,450,000	9,430,000	4,020,000		4,020,000	670,000	3,350,000
Greenwood Mill Elementary	5,720,000	4,010,000	1,710,000		1,710,000	285,000	1,425,000
Transportation	7,975,000	4,400,000	3,575,000		3,575,000	400,000	3,175,000
Transportation	7,000,000	4,040,000	2,960,000		2,960,000	370,000	2,590,000
Elem Add/4 th HS/FCMS	4,435,000	2,235,000	2,200,000		2,200,000	220,000	1,980,000
Elem Additions/FCMS	5,025,000	2,275,000	2,750,000		2,750,000	250,000	2,500,000
FCMS/4 th High School	4,390,000	1,760,000	2,630,000		2,630,000	220,000	2,410,000
FCMS	13,375,000	5,355,000	8,020,000		8,020,000	670,000	7,350,000
FCMS	18,535,000	6,510,000	12,025,000		12,025,000	925,000	11,100,000
FCMS	8,100,000	2,430,000	5,670,000		5,670,000	405,000	5,265,000
Jordan Springs Elementary	6,320,000	1,280,000	5,040,000		5,040,000	315,000	4,725,000
Jordan Springs Elementary	10,035,000	2,020,000	8,015,000		8,015,000	505,000	7,510,000
Robert E. Aylor Middle Replace.	3,720,000	760,000	2,960,000		2,960,000	185,000	2,775,000
Jordan Springs Elementary	7,220,000	1,095,000	6,125,000		6,125,000	365,000	5,760,000
Robert E. Aylor Middle Replace.	4,100,000	615,000	3,485,000		3,485,000	205,000	3,280,000
Jordan Springs Elementary	810,000	130,000	680,000		680,000	40,000	640,000
Robert E. Aylor Middle Replace.	14,245,000	2,145,000	12,100,000		12,100,000	715,000	11,385,000
Robert E. Aylor Middle Replace.	7,500,000	750,000	6,750,000		6,750,000	375,000	6,375,000
Robert E. Aylor Middle Replace.	11,260,000	1,130,000	10,130,000		10,130,000	565,000	9,565,000
Robert E. Aylor Middle Replace.	870,000	45,000	825,000		825,000	45,000	780,000
Indian Hollow Elementary	5,055,000	255,000	4,800,000		4,800,000	255,000	4,545,000
James Wood High	3,140,000	160,000	2,980,000		2,980,000	160,000	2,820,000
James Wood High	7,910,000	0	7,910,000		7,910,000	400,000	7,510,000
James Wood High	9,310,000	0	9,310,000		9,310,000	470,000	8,840,000
Indian Hollow Elementary	1,400,000	0	1,400,000		1,400,000	70,000	1,330,000
James Wood High	17,820,000	0	17,820,000		17,820,000		17,820,000
Indian Hollow Elementary	3,915,000	0	3,915,000		3,915,000		3,915,000
James Wood High				18,925,000	18,925,000		18,925,000
James Wood High				5,065,000	5,065,000		5,065,000
TOTAL	\$270,385,000	\$111,775,000	\$126,165,000	\$23,990,000	\$182,600,000	\$12,450,000	\$170,150,000

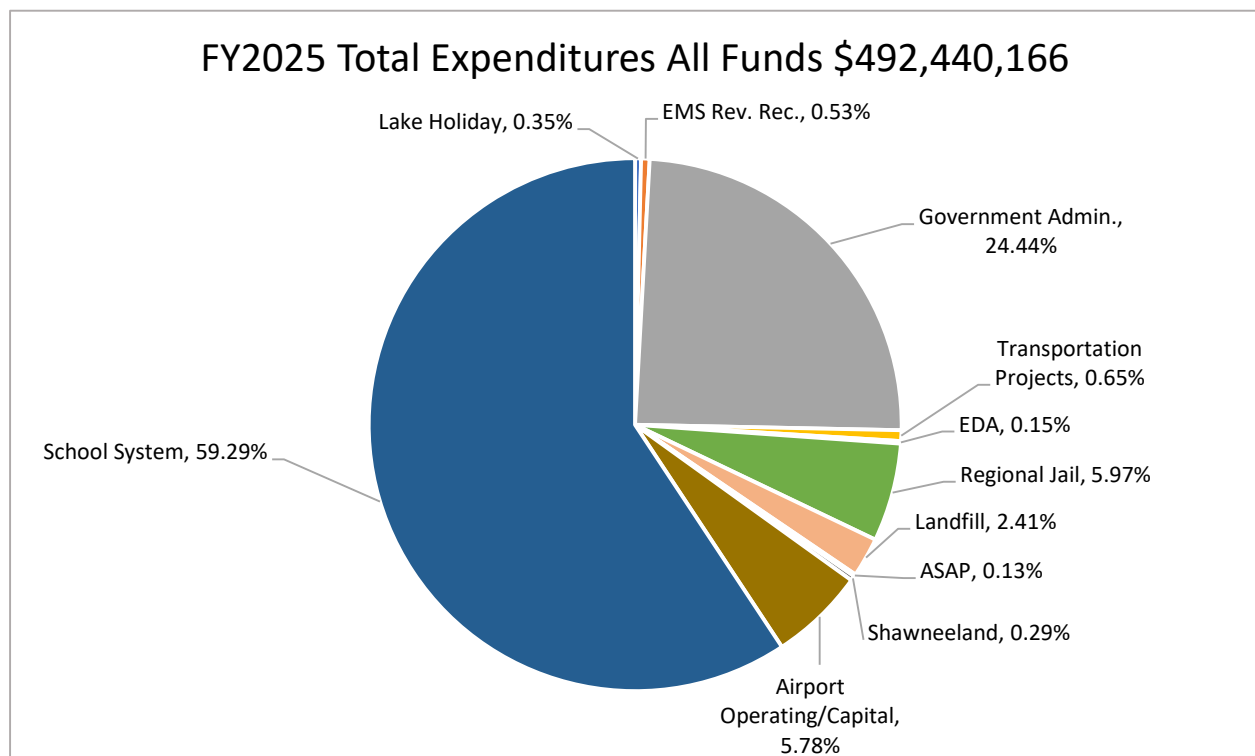
TOTAL REVENUES ALL FUNDS

	2022-23 Budgeted	2022-23 Actual	2023-24 Budgeted	2024-25 Adopted	% of Total
Local Revenue					
Property Taxes	\$160,030,000	\$162,053,100	\$160,510,000	\$166,738,466	33.86%
Other Local Revenue – Charges/Fees/Permits	84,465,717	100,720,088	91,932,793	97,810,409	19.86%
Other Local Revenue – School Funds – Fees/Charges	13,515,126	13,950,274	15,328,668	17,452,244	3.54%
Subtotal	258,010,843	276,723,462	267,771,461	282,001,119	57.27%
State Revenue					
General Fund	14,093,637	18,569,127	13,584,240	15,071,717	3.06%
School Funds	109,255,857	103,025,839	108,586,619	120,709,238	24.51%
Other Funds	8,614,386	15,839,319	10,207,522	21,895,688	4.45%
Subtotal	131,963,880	137,434,285	132,378,381	157,676,643	32.02%
Federal Revenue					
General Fund	0	248,830	490,118	161,667	0.03%
School Funds	22,408,113	20,880,296	21,798,494	13,111,127	2.66%
Other Funds	0	3,004,305	0	12,018,484	2.44%
Subtotal	22,408,113	24,133,431	22,288,612	25,291,278	5.13%
Carry Forward/Fund Balance/Non-Rev					
General Fund	0	0	0	0	0.00%
School Funds	8,192,061	13,900,218	7,387,408	7,546,059	1.53%
Other Funds	5,330,783	49,492	9,264,471	19,925,057	4.05%
Subtotal	13,522,844	13,949,710	16,651,879	27,471,116	5.58%
Total Revenues	\$425,905,680	\$452,240,888	\$439,090,333	\$492,440,166	100.00%



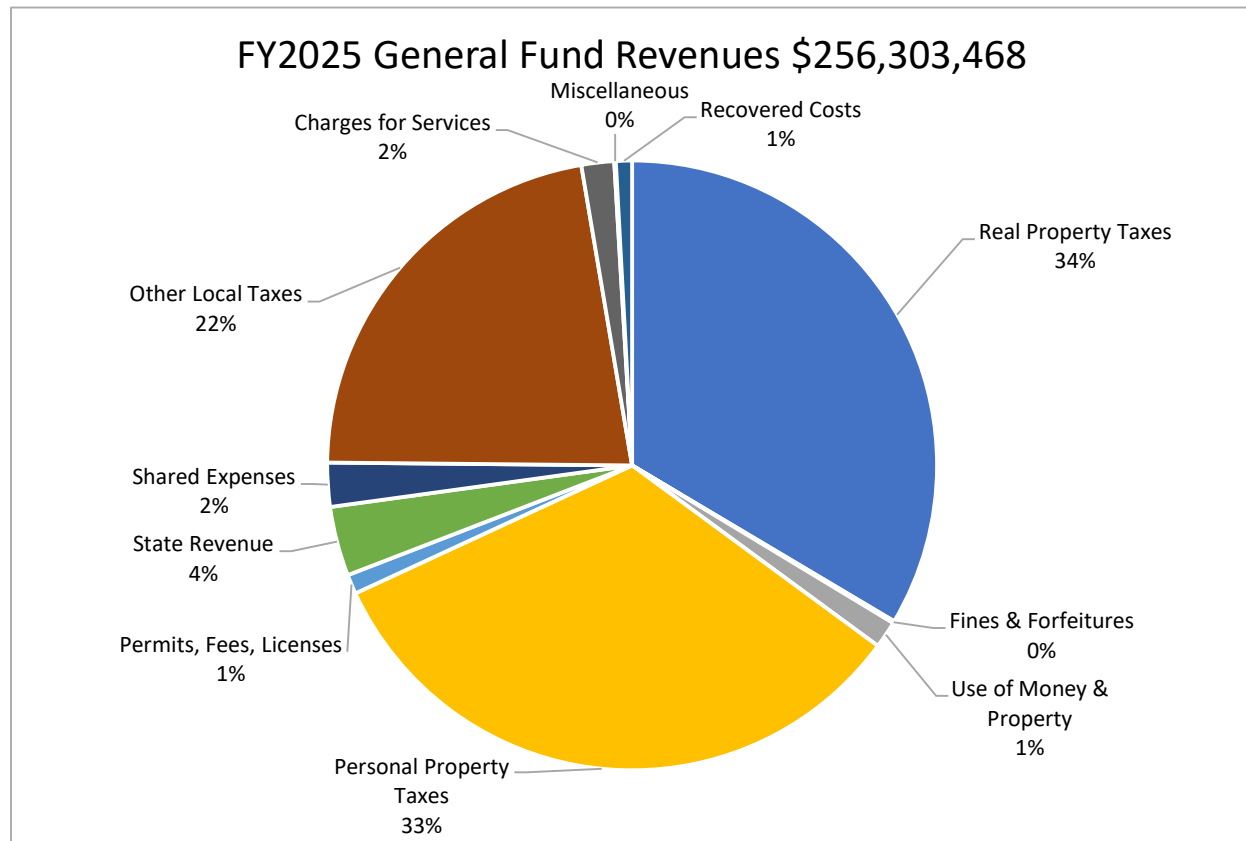
TOTAL EXPENDITURES ALL FUNDS

	2022-23 Budgeted	2022-23 Actual	2023-24 Budgeted	2024-25 Adopted	% of Total
General Government					
Administration	\$16,274,300	\$25,855,168	\$18,456,255	\$18,246,466	3.70%
Judicial Administration	3,338,128	3,296,760	3,671,550	3,926,445	0.80%
Public Safety	44,156,276	44,108,588	49,226,567	53,771,819	10.92%
Public Works	6,760,245	7,276,090	7,333,017	7,116,093	1.44%
Health/Welfare	12,484,326	11,010,352	12,859,127	13,563,987	2.75%
Community College	92,045	55,000	92,927	68,750	0.01%
Parks, Recreation, & Cultural	9,187,233	8,359,783	9,989,573	10,193,759	2.07%
Community Development	1,762,182	1,739,614	1,903,025	2,078,982	0.42%
Miscellaneous	8,960,452	22,076,829	5,918,388	11,365,261	2.31%
Subtotal	103,015,187	123,778,184	109,450,429	120,331,562	24.44%
Other Funds					
Regional Jail	27,291,347	24,250,225	28,930,902	29,415,997	5.97%
Landfill	13,179,495	10,845,736	10,251,439	11,843,523	2.41%
Old Dominion ASAP	460,248	469,088	611,559	623,098	0.13%
Shawneeland Sanitary District	939,882	881,115	925,104	1,429,570	0.29%
Winchester Regional Airport Operating	2,428,858	2,656,885	2,974,811	2,911,749	0.59%
Winchester Regional Airport Capital	0	4,506,455	0	25,569,357	5.19%
Lake Holiday Sanitary District	781,823	678,196	781,763	1,744,578	0.35%
EMS Revenue Recovery	2,209,014	2,613,267	2,506,645	2,624,594	0.53%
Economic Development Authority	714,459	667,330	761,418	753,442	0.15%
County Transportation Projects	8,851,758	2,280,539	6,041,046	3,200,000	0.65%
Subtotal	56,856,884	49,848,836	53,784,687	80,115,908	16.27%
School System					
School Funds	248,232,869	232,194,906	256,928,018	271,000,303	55.03%
Debt Service Fund	17,800,740	18,668,623	18,927,199	20,992,393	4.26%
Subtotal	266,033,609	250,863,529	275,855,217	291,992,696	59.29%
Total Expenditures	\$425,905,680	\$424,490,549	\$439,090,333	\$492,440,166	100.00%



GENERAL FUND REVENUES

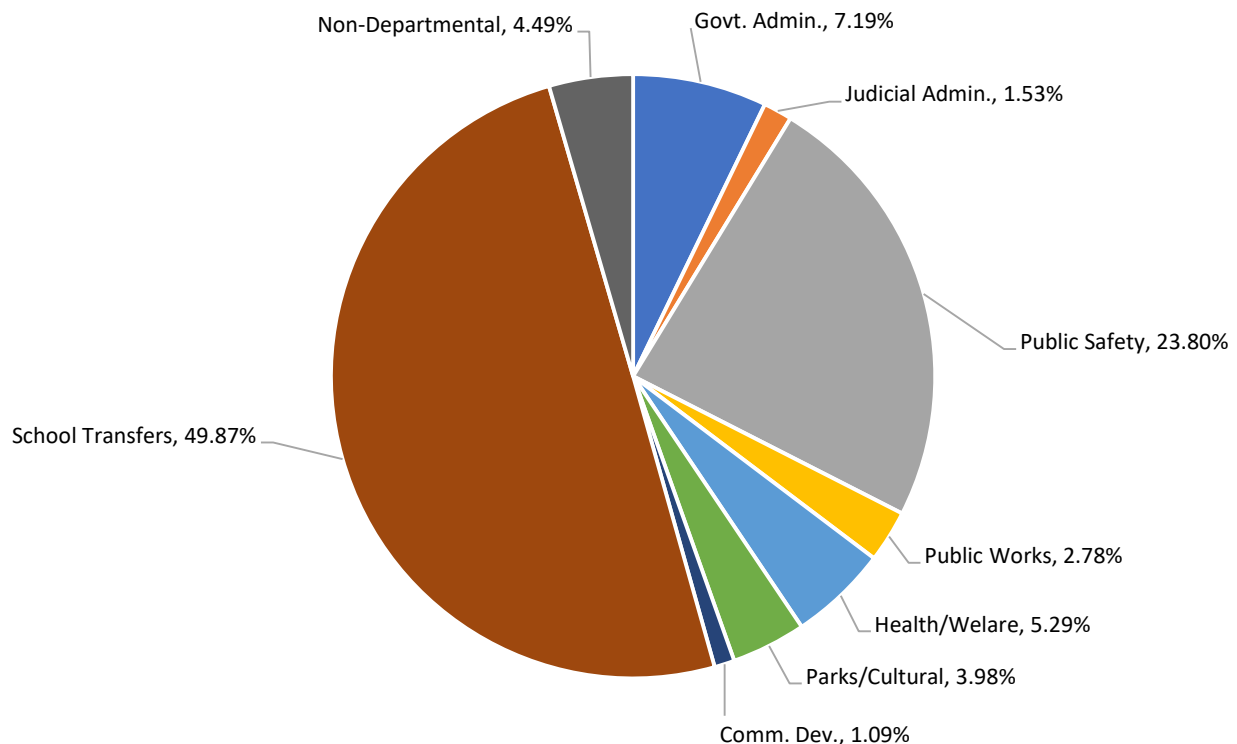
Category	2022-23 Adopted	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	% of Total
Real Property Taxes	\$81,330,000	\$81,782,141	\$81,430,000	\$84,014,650	32.78%
Personal Property Taxes	78,700,000	80,270,959	79,080,000	82,723,816	32.28%
Other Local Taxes	48,934,660	51,412,032	52,354,691	55,518,785	21.66%
Permits, Fees, and Licenses	2,146,385	3,368,665	2,425,205	2,601,050	1.02%
Fines and Forfeitures	292,000	204,130	262,000	262,000	0.10%
Revenue from Use of Money & Property	450,018	3,834,861	2,820,066	3,574,819	1.39%
Charges for Services	4,252,660	3,404,515	4,749,694	4,349,806	1.70%
Miscellaneous	190,200	821,883	225,895	231,250	0.09%
Recovered Costs	2,143,249	6,460,112	2,122,704	2,121,852	0.83%
State Revenue	9,452,965	13,349,827	8,130,894	9,229,704	3.60%
Shared Expenses – State Categorical	4,640,672	5,219,300	5,453,346	5,842,013	2.28%
Federal Revenue	0	248,830	490,118	161,667	0.06%
Non-Revenue	0	0	0	5,672,056	2.21%
Total Revenues	\$232,532,809	\$250,377,255	\$239,544,613	\$256,303,468	100.00%



GENERAL FUND EXPENDITURES

	2022-23 Budgeted	2022-23 Actual	2023-24 Budgeted	2024-25 Adopted	% of Total
Administration	\$16,330,550	\$25,911,418	\$18,498,844	\$18,430,076	7.19%
Judicial Administration	3,338,128	3,296,760	3,671,550	3,926,445	1.53%
Public Safety	51,415,029	51,367,341	56,449,940	61,009,935	23.80%
Public Works	6,760,245	7,276,090	7,333,017	7,116,093	2.78%
Health/Welfare	12,484,326	11,010,352	12,859,127	13,563,987	5.29%
Community College	92,045	55,000	92,927	68,750	0.03%
Parks, Recreation, & Cultural	9,187,233	8,359,783	9,989,573	10,193,759	3.98%
Community Development	2,450,591	2,428,023	2,638,393	2,805,134	1.09%
Subtotal	102,058,147	109,704,767	111,533,371	117,114,179	45.69%
Non-Departmental					
Operational Contingency	1,242,660	-472,252	597,086	300,000	0.18%
COLA/Merit Reserve	4,500,000	4,799	3,404,582	2,800,000	1.09%
New Positions Reserve	1,278,910	0	0	0	0.00%
Debt Service – County	1,938,882	1,925,904	1,916,720	1,915,117	0.75%
Transfer to School Operating Fund	95,453,417	93,316,069	104,015,936	109,747,110	42.82%
Transfer to School Debt Service Fund	18,076,918	18,076,918	18,076,918	18,076,918	7.05%
Transfer to Unemployment Fund	0	8,210	0	0	0.00%
Transfer to School Capital Fund	0	1,023,546	0	0	0.00%
Transfer to Transportation Fund	7,983,875	10,019,018	0	0	0.00%
BOS Contingency	0	0	0	678,088	0.26%
County Capital Reserve	0	19,586,622	0	5,672,056	2.21%
Subtotal	130,474,662	143,488,834	128,011,242	139,189,289	54.31%
Total Expenditures	\$232,532,809	\$253,193,601	\$239,544,613	\$256,303,468	100.00%

FY2025 General Fund Expenditures \$256,303,468



TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	\$246,523	\$169,784	\$0
County Administrator	932,381	36,750	7,000
County Attorney	506,688	56,100	900
Human Resources	753,183	267,836	118,525
Independent Auditor	0	78,000	0
Commissioner of the Revenue	1,965,851	119,200	6,100
Reassessment	360,380	134,500	25,400
Treasurer	1,590,400	674,135	1,150
Finance	1,303,552	32,507	1,500
Information Technology	1,352,126	472,150	1,024,445
Management Information Systems	636,755	100,420	106,977
Other	0	4,648,610	2,000
Electoral Board	117,188	180,890	16,447
Registrar	339,901	38,914	4,908
Circuit Court	0	138,500	0
General District Court	10,341	10,705	3,500
J & D Relations Court	7,395	16,842	10,500
Clerk of Circuit Court	1,012,551	196,058	7,295
Law Library	0	12,200	0
Commonwealth Attorney	2,118,721	113,675	7,000
Victim Witness Program	248,912	12,250	0
Sheriff	18,976,552	2,784,286	885,085
Volunteer Fire Departments	81,350	1,485,469	0
Ambulance and Rescue Service	0	427,250	0
Public Safety Contributions	0	7,575,957	0
Juvenile Court Probation	0	158,998	0
Inspections	1,586,994	90,768	3,000
Fire and Rescue	21,751,484	2,206,386	251,303
Public Safety Communications	1,964,301	657,056	123,696
Road Administration	0	23,000	0
Street Lights	0	32,250	0
General Engineering	627,253	41,350	9,632
Refuse Collection	817,122	985,649	20,941
Refuse Disposal	0	750,540	0
Litter Control	28,672	12,586	0
Maintenance Administration	903,351	18,900	300
County Office Buildings	0	1,879,525	2,840
Animal Shelter	737,238	223,744	1,200

TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Local Health Department	0	500,177	0
Northwestern Community Services	0	482,157	0
Area Agency on Aging	0	69,300	0
Property Tax Relief	0	1,011,043	0
Social Services – Administration	8,784,243	581,600	259,900
Public Assistance	0	1,875,567	0
Community College	0	68,750	0
Parks Administration	968,294	325,685	56,546
Recreation Centers	3,371,603	1,019,924	0
Clearbrook Park	745,458	580,733	61,738
Sherando Park	802,852	667,870	42,750
Regional Library	0	1,550,306	0
Planning and Development	1,386,188	225,195	5,520
EDA Transfer	0	726,152	0
Zoning Board	4,521	5,800	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	95,521	0
Soil and Water Conservation District	0	13,283	0
Extension	188,935	150,958	2,500
Transfers/Miscellaneous	0	139,189,289	0
General Fund Total	77,229,420	176,003,450	3,070,598
Northwestern Regional Adult Detention Center Fund	22,005,855	7,279,092	131,050
Landfill Fund	2,728,483	4,420,040	4,695,000
Old Dominion ASAP Fund	590,428	30,690	1,980
Shawneeland Sanitary District Fund	601,430	684,740	143,400
Winchester Regional Airport Operating Fund	1,002,808	1,737,135	171,806
Winchester Regional Airport Capital Fund	0	20,000	25,549,357
Lake Holiday Sanitary District Fund	0	73,560	1,671,018
EMS Revenue Recovery Fund	169,539	2,172,375	282,680
Economic Development Authority Fund	533,143	190,175	30,124
County Transportation Projects Fund	0	3,200,000	0
County Capital Fund	0	14,222,056	0

TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
School Operating Fund:			
School Instruction	162,125,093	15,334,976	118,000
Admin./Attendance and Health Services	9,354,554	1,132,314	5,000
Pupil Transportation Services	9,988,796	3,665,671	1,260,000
Operation and Maintenance Services	9,537,440	9,306,395	1,709,750
School Operating – Nutrition Services	0	9,720	0
Facilities	313,892	1,486,922	0
Technology	6,205,606	4,221,110	604,000
Transfers	0	1,944,597	0
School Operating Fund Total	197,525,381	37,101,705	3,696,750
School Debt Service Fund	0	20,992,393	0
School Nutrition Services Fund	4,452,984	4,315,682	2,553,091
School Textbook Fund	33,525	5,076,549	0
School Private Purpose Funds	276,750	272,600	440,650
NREP Operating Fund	6,866,787	711,146	91,300
NREP Textbook Fund	0	20,000	0
Consolidated Services Fund	1,367,735	4,132,265	0
School Capital Projects Fund	0	4,000,000	0

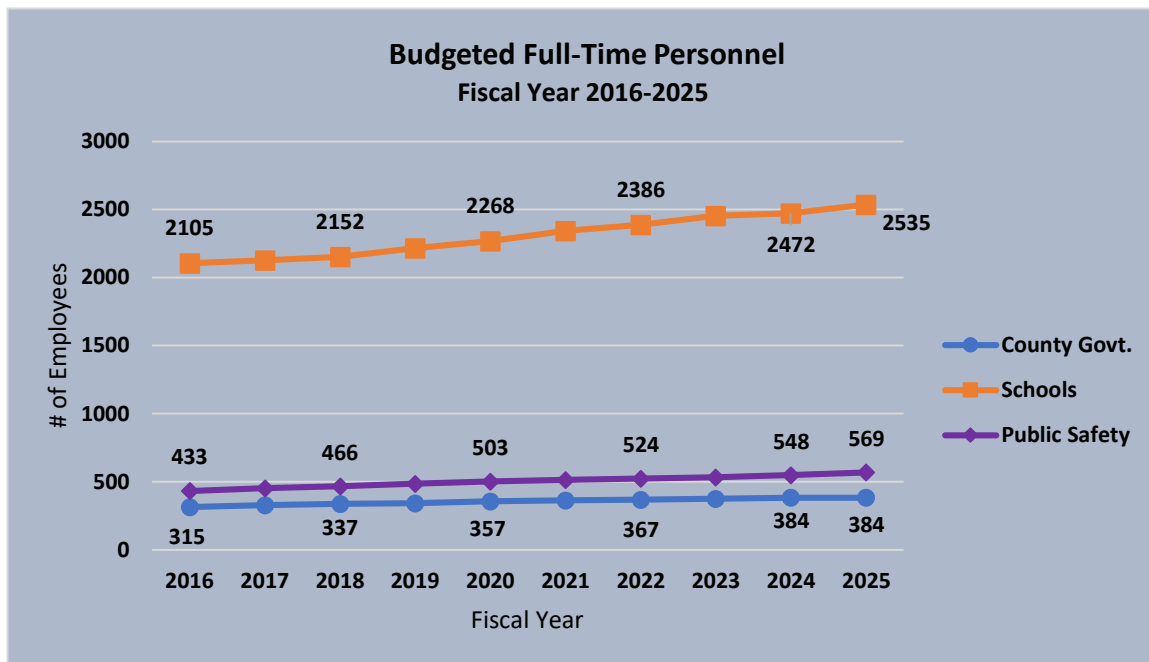
PERSONNEL NEEDS

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

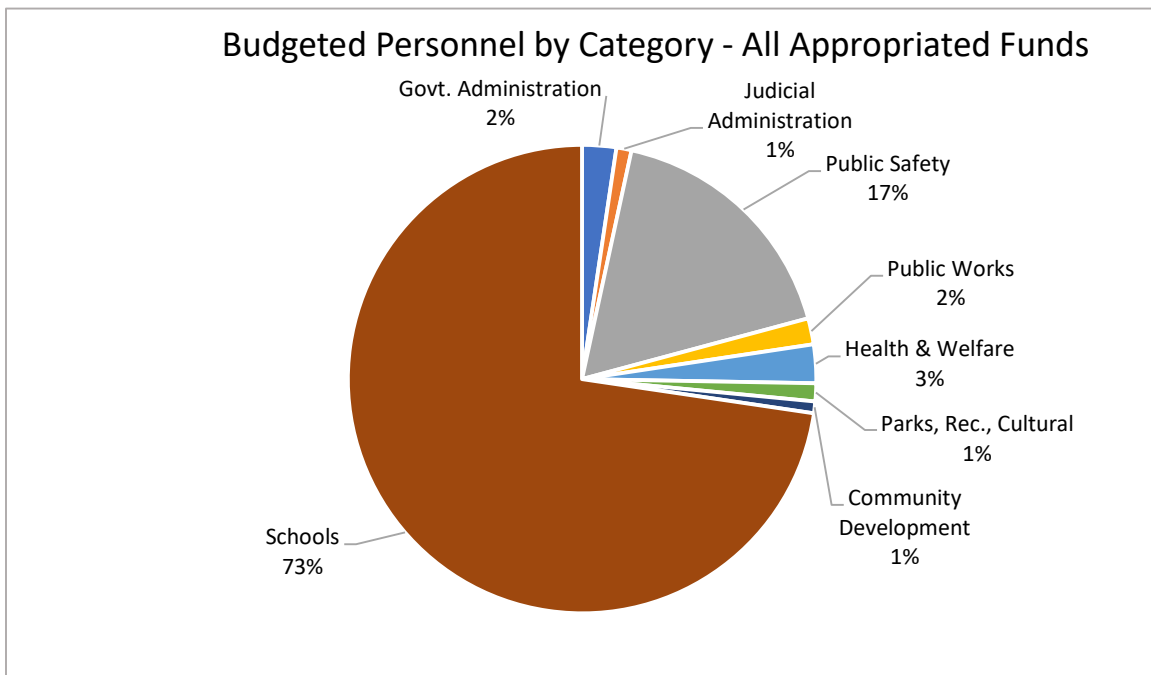
Department	FY 2023		FY 2024		FY 2025	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
General Fund:						
Board of Supervisors	1	8	2	7	2	7
County Administrator	7	0	7	0	5	0
County Attorney	3	0	3	0	3	0
Human Resources	6	1	6	1	6	1
COR/Reassessment	25	0	25	0	25	0
Treasurer	13	0	13	0	13	0
Finance	9	0	9	0	9	0
IT/MIS	16	0	16	0	16	0
Electoral Board/Registrar	3	6	3	4	3	4
Gen. District/J & D Courts	0	1	0	1	0	1
Clerk of the Circuit Court	10	2	10	1	10	1
Commonwealth Attorney	16	0	17	1	17	0
Victim Witness	3	0	3	0	3	0
Sheriff	157.5	10	164.5	8	168.5	7
Juvenile Court Probation	1	0	0	0	0	0
Inspections	17	0	17	0	17	0
Fire and Rescue	161.5	8	169.5	10	185.5	10
Public Safety Communications	19	1	20	0	20	1
General Engineering	6	0	6	0	6	0
Refuse Collection	3	23	3	20	3	22
Litter Control	0	1	0	1	0	1
Maintenance	10	3	11	3	11	1
Animal Shelter	8	8	8	4	8	7
Social Services	85	2	87	2	90	2
Parks and Recreation	43	335	43	354	43	469
Planning and Development	12	0	12	0	12	0
Extension	2	0	2	0	2	0
Total Positions General Fund	637	409	657	417	678	534
Regional Jail Fund	213	1	214	4	215	3
Landfill Fund	28	5	28	6	28	5
Old Dominion ASAP Fund	5	5	6	5	6	4
Shawneeland Sanitary District Fund	7	5	7	8	7	8
Regional Airport Fund	12	0	12	0	11	1
CSA Fund	3	0	3	0	3	0
EMS Revenue Recovery Fund	2	0	2	0	2	0
EDA Fund	3	2	3	1	3	2
School Funds	2452.6	650	2472.6	650	2535.1	650
Total Positions All Funds	3362.6	1077	3404.6	1091	3488.1	1207

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

- A Secretary position was moved to part-time status and a vacant Deputy County Administrator position was not funded for FY2025 in the County Administrator's Office.
- Three Deputies and one FOIA Officer were approved for FY2025 for the Sheriff's Office.
- Sixteen Firefighter/EMT's were approved for FY2025 for Fire and Rescue, eight to be hired in September and eight to be hired in February.
- Two Family Services Supervisor positions and one Benefit Program Supervisor were approved for FY2025 for the Department of Social Services.
- A Mental Health Consultant position was approved and hired mid-year in FY2024 for the Regional Jail.
- A vacant Flightline Supervisor position was not funded for FY2025 for the Winchester Regional Airport.
- The schools have additional classroom teachers for FY2025 totaling 27 new positions.
- The schools added 35 new positions during FY2024 due to increased state dollars and include full-time teacher substitutes, instructional assistants, maintenance technicians, and school nutrition staff.



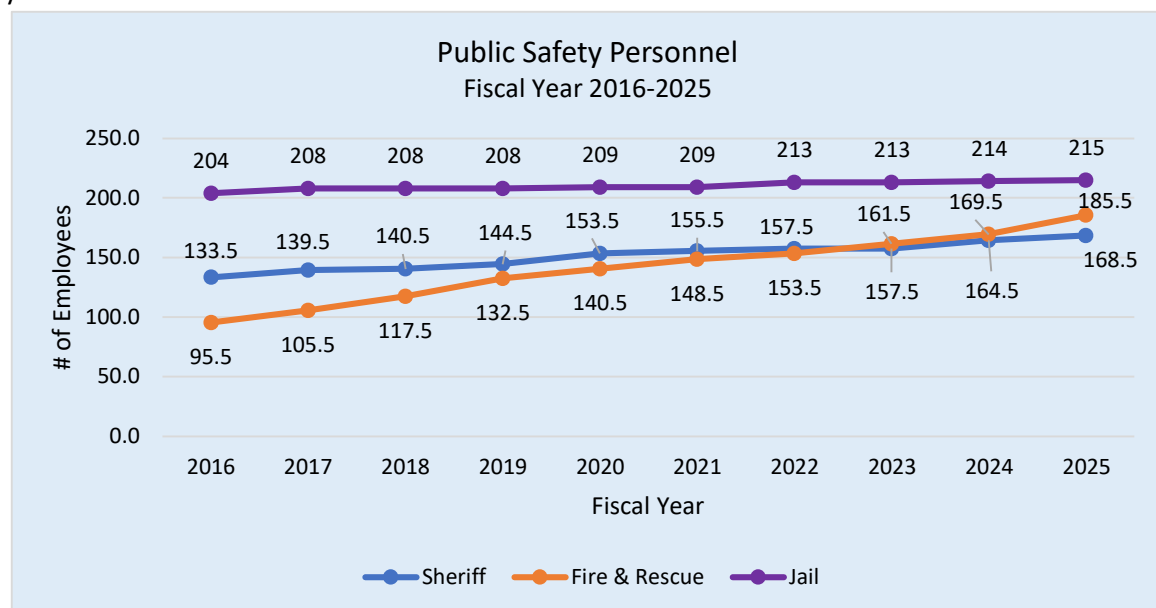
Assistant County Administrator received 20 Years of Service Award at the Employee Recognition Luncheon



The Sheriff's Office has experienced an increased demand for public safety services due to increased organized crime, technology-based crime, and gang activity. The Sheriff's Office has seen a 26% increase in personnel over the last ten years.

The Fire and Rescue Department is a unique organization to the County as it encompasses both career and volunteer staff. The volunteer companies continue to provide and maintain nine of the eleven fire stations and all the operational apparatus utilized in the system. The career staff provides most of the operational staffing but is augmented by a dedicated core of operational volunteer firefighters and EMS providers. The Fire and Rescue system demands continue to increase as the population grows. The Fire and Rescue Department has experienced a 94% jump in full-time personnel over the last ten years. With a new fire station possibly being completed in FY2026, the sixteen firefighters approved in FY2025 will have the experience and training needed when the station officially begins operations.

The Northwestern Regional Adult Detention Center has experienced a slighter increase of 5% over the last ten years.



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

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

Consolidated Services – (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.	Charges for Services	Consolidated Services Expenses
NREP Operating – (Custodial Fund) This fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick and Clarke Counties and the City of Winchester	Recovered Costs State Funds Carry Forward Funds	NREP Expenses
NREP Textbook – (Special Revenue Fund) This fund provides for the purchase of textbooks for NREP. It is typically funded by carry forward funds.	Carry Forward Funds Transfers from Other Funds	NREP Textbook Expenses

Other funds that are included in the County’s audited financial statements that are not included in the yearly adopted budget are as follows:

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

GENERAL FUND REVENUES AND TRENDS

General Property Taxes	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Current Real Property Taxes	\$75,900,966	\$76,300,000	\$78,300,000	\$2,000,000	2.62%
Current Public Service Corp. Taxes	2,612,395	2,200,000	2,500,000	300,000	13.64%
Current Personal Property Taxes*	80,270,959	79,080,000	82,723,816	3,643,816	4.60%
Penalties	1,692,340	1,500,000	1,844,650	344,650	22.98%
Interest and Costs on Taxes	724,851	690,000	700,000	10,000	1.45%
Credit Card Charges – Treasurer	68,714	0	0	0	0.00%
Credit Card Charges – Inspections	7,823	0	0	0	0.00%
Admin. Fees for Liens	420,627	520,000	470,000	-50,000	-9.62%
Short Term Rental	354,425	220,000	200,000	-20,000	-9.09%
TOTAL	\$162,053,100	\$160,510,000	\$166,738,466	\$6,228,466	3.88%

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

General real property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5. One penny of the real estate tax rate equates to \$1.5 million, while one penny of the personal property tax rate equates to \$173,000 in local taxes.

Real property taxes are paid by all residential, commercial/industrial, and rural landowners. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at \$0.51 per \$100 of assessed value and personal property taxes are calculated at \$4.23 per \$100 of assessed value. The Board of Supervisors did not increase the real estate or personal property rates for calendar year 2024.

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

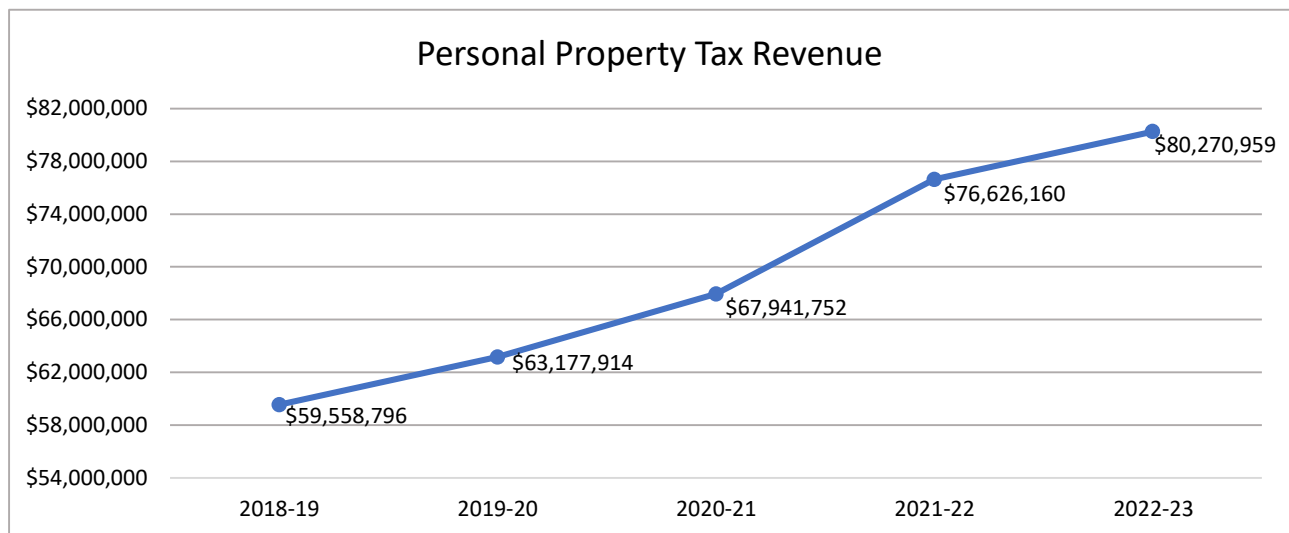
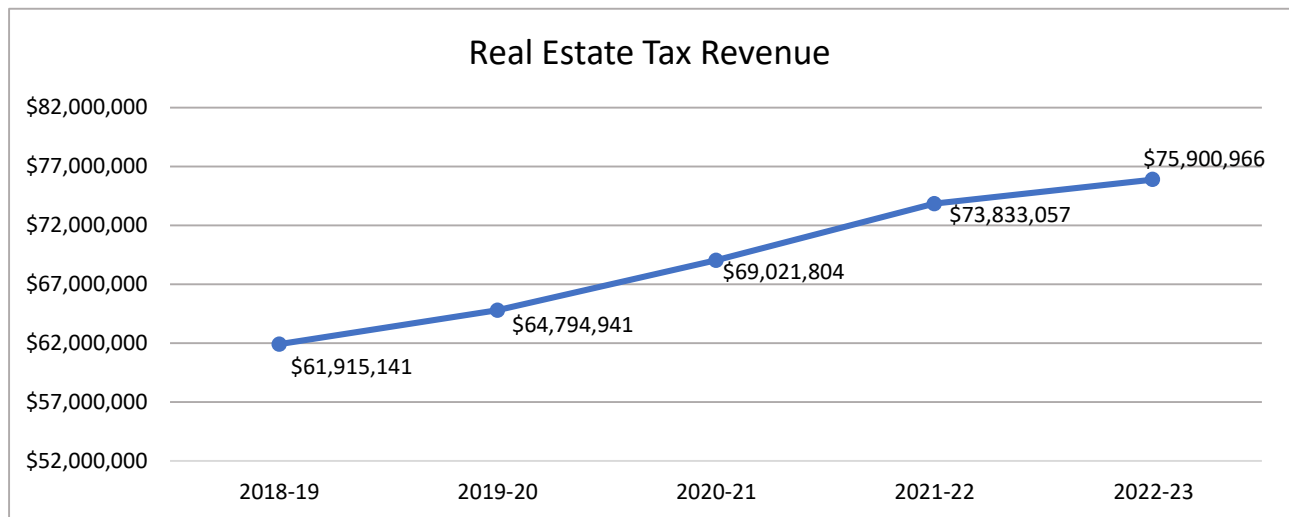
Admin. Fees for Liens are DMV stop charges and County administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department and are verified by the Commissioner of the Revenue. Inflation and interest rates always have an impact on the economy. Budget projections recognize minimal growth as a cautionary on how much the economy will be impacted.

The following table lists the property tax rates as adopted for Fiscal Year 2025:

Classification	Rate
Real Estate	\$0.51
Personal Property	\$4.23
Qualifying personal property for volunteer firefighters	\$2.25
Antique Vehicles	\$0.00
Mopeds	\$0.00
Mobile Homes	\$0.51
Aircraft	\$0.01
Business Equipment	\$4.86
Machinery and Tools	\$2.00
Contract Carrier Classified Vehicles	\$2.00

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



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

<u>Non-Profit Organization</u>	<u>Assessed Prop. Value</u>	<u>2024 Tax Liability</u>	<u>Non-Profit Organization</u>	<u>Assessed Prop. Value</u>	<u>2024 Tax Liability</u>
American Legion	\$816,500	\$4,164	Northwestern Community Services	\$2,113,200	\$10,777
American Red Cross	1,444,700	7,368	Outreach to Asian Nationals	1,106,000	5,641
Back Creek Ruritan	402,300	2,052	People Incorporated of Virginia	1,300,000	6,630
Belle Grove, Inc.	238,600	1,217	Potomac Appalachian Trail Club	962,200	4,907
Bernstein Family Foundation	500	2	Reynolds Store Fire Company	1,128,800	5,756
Blue Ridge Hospice	843,600	4,302	Round Hill Ruritan Club	266,700	1,360
Cedar Creek Battlefield Foundation	1,286,600	6,562	The Salvation Army	3,115,000	15,887
Clearbrook Volunteer Fire Company	578,900	2,952	Shenandoah Area Council, Inc.	2,829,300	14,429
Elks Club of Winchester, Inc.	1,952,800	9,959	Shenandoah Valley Battlefields	18,911,200	96,447
Fort Collier Civil War Center	520,400	2,654	Shenandoah Valley Community	1,418,900	7,236
Frederick County, VA	4,403,600	22,458	Star Tannery Fire Company	291,500	1,487
Gainesboro Fire Company	862,700	4,400	Stephens City Fire Company	1,326,400	6,765
Gainesboro Ruritan Club, Inc.	76,100	388	Stephens City Lodge No. 2483	1,077,000	5,493
Girl Scouts of Shawnee Council	766,800	3,911	Stone House Foundation, Inc.	1,408,200	7,182
Gore Fire Company	809,800	4,130	Stonewall Ruritan Club	593,200	3,025
Grafton, Inc.	3,642,200	18,575	Trustees of the Gravel Springs	57,800	295
Greenwood Fire Company	1,972,200	10,058	Uptons Charge, LLC	89,300	455
Kernstown Battlefield Association	2,768,600	14,120	Winchester Izaak Walton Club	1,098,300	5,601
Middletown Fire Company	1,645,800	8,394	Winchester-Frederick Conserv. Club	1,851,700	9,138
National Trust for Historic Preserv.	3,433,600	17,511	Winchester Medical Center	5,793,200	29,545
Nature Conservancy	118,900	606	Woodmen of the World	383,700	1,957
North Mountain Fire Company	615,000	3,136	Youth Development Center	1,791,800	9,138
			TOTAL	\$78,113,600	\$398,379

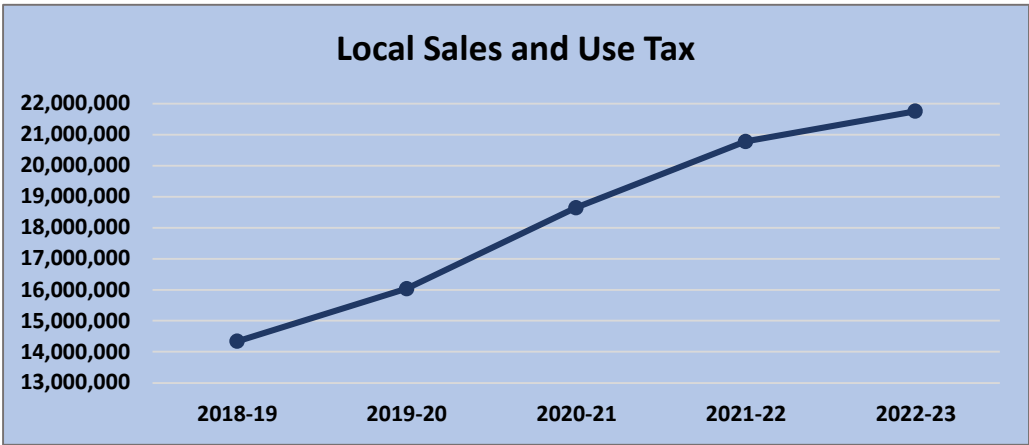
*Does not include school or religious properties

<u>Other Local Taxes</u>	<u>2022-23 Actual</u>	<u>2023-24 Adopted</u>	<u>2024-25 Adopted</u>	<u>Changes FY24 to FY25</u>	
Local Sales & Use Taxes	\$21,758,647	\$23,026,500	\$23,534,152	\$507,652	2.20%
Communications Sales Tax	936,894	1,000,000	1,000,000	0	0.00%
Utility Tax – Electric	2,570,197	2,700,000	2,700,000	0	0.00%
Utility Tax – Gas	1,397,729	1,350,000	1,350,000	0	0.00%
Business & Prof. Occupation Licenses	10,312,805	9,500,000	11,240,000	1,740,000	18.32%
Motor Vehicle Licenses	2,644,929	2,650,000	2,650,000	0	0.00%
Bank Stock Taxes	682,944	600,000	650,000	50,000	8.33%
Recordation Taxes	1,813,171	1,600,000	1,500,000	-100,000	-6.25%
Tax on Wills	27,468	25,000	25,000	0	0.00%
Additional Tax on Deeds of Conveyance	528,284	550,000	550,000	0	0.00%
Meals Tax and Lodging Tax	8,707,303	9,321,619	10,287,383	965,764	10.36%
Street Lights/Star Fort Fees	31,661	31,572	32,250	678	2.15%
TOTAL	\$51,412,032	\$52,354,691	\$55,518,785	\$3,164,094	6.04%

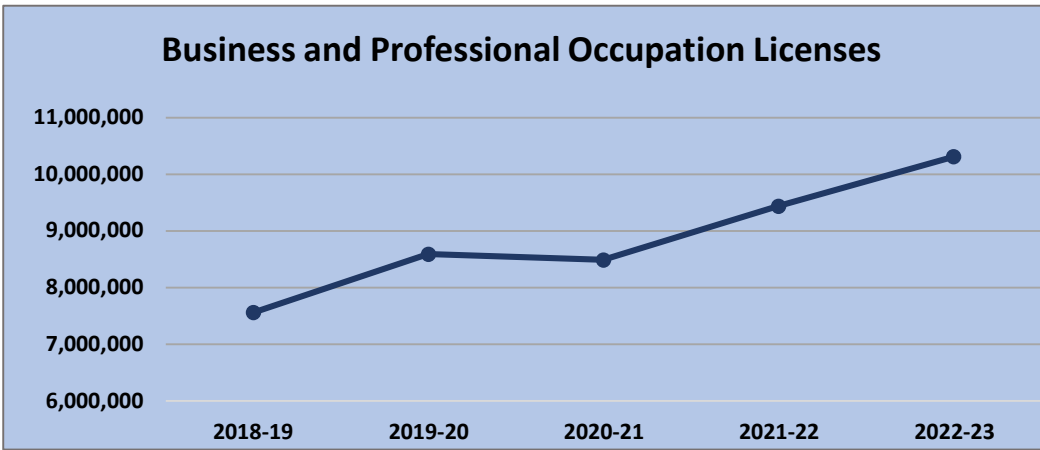
Recordation taxes are taxes paid on the transfer and recording of real estate. FY2024 recordation taxes were budgeted at the current level. The housing and refinancing markets have slowed with the increase in interest rates. This tax is \$2.00 per \$1,000 of property recorded. One-third is retained by the County with the remaining two-thirds submitted to the state. Recordation taxes are starting to reflect a slow down to the increases that were created with refinancing low interest mortgage rates.

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

In Frederick County, local sales and use tax is currently collected at a rate of 5.3%. One percent of this tax rate is returned to the County, with the remaining 4.3% staying with the state. Revenue is normally budgeted with both trends and market analysis. Sales tax is currently showing a one percent increase over the prior 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 is showing an increase primarily due to new businesses forming within an improved economy. Actual collections for Business and Professional Licenses (BPOL) have increased 26% over the past five years. The COVID-19 pandemic seemed to have minimal impact on BPOL revenue. FY2024 actual revenue is projected to exceed the budget allowing for an increase in the FY2025 budget projection.

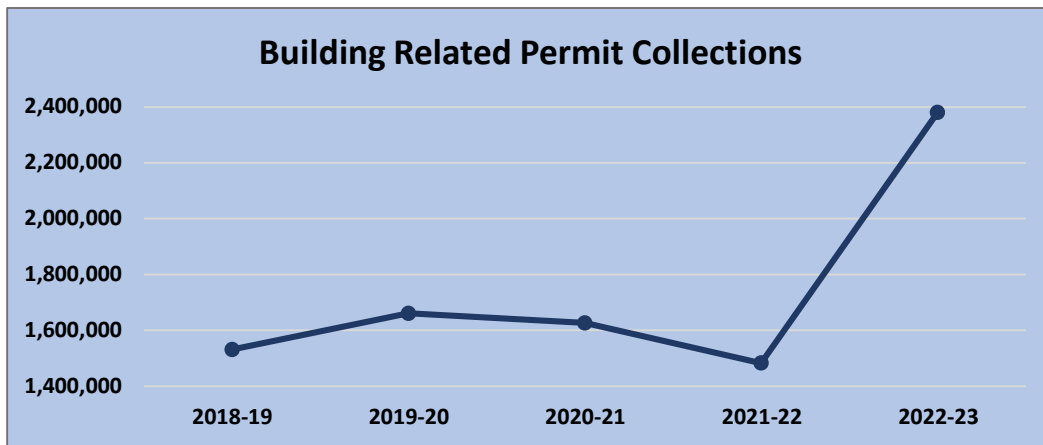


Meals tax is currently increasing 3.5% and lodging tax is experiencing a slight decrease. Lodging taxes were more impacted during the COVID-19 pandemic since travel was limited due to state issued stay-at-home orders. However, meals tax increased over 20% during the pandemic, which is what drives the increase shown in the chart on the following page.



Permits, Fees & Licenses	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Dog Licenses	\$31,258	\$30,000	\$30,000	\$0	0.00%
Land Use Application Fees	10,000	4,800	3,550	-1,250	-26.04%
Transfer Fees	3,388	0	3,500	3,500	100.00%
Development Review Fees	487,703	750,000	650,000	-100,000	-13.33%
Building Permits	1,643,136	1,173,750	1,341,596	167,846	14.30%
2% State Fees	535	0	0	0	0.00%
Electrical Permits	592,948	90,980	103,990	13,010	14.30%
Plumbing Permits	29,854	27,789	31,749	3,960	14.25%
Mechanical Permits	107,991	102,211	116,211	14,000	13.70%
Sign Permits	6,925	5,270	6,454	1,184	22.47%
Institutional Inspection Permits	10,700	10,900	11,000	100	0.92%
Land Disturbance Permits	442,327	229,505	303,000	73,495	32.02%
Septic Hauler Permits/Install. License	200	0	0	0	0.00%
Sewage Installation License	300	0	0	0	0.00%
Residential Pump and Haul Fees	0	0	0	0	0.00%
Transfer Development Rights	1,400	0	0	0	0.00%
Small Cell Tower Permit	0	0	0	0	0.00%
TOTAL	\$3,368,665	\$2,425,205	\$2,601,050	\$175,845	7.25%

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 from the areas of permits issued for construction-related projects. The category of permits and fees is directly impacted by any slowdown or improvement in construction. FY2025 revenues are budgeted at only a slight increase. The impact on housing from interest rate increases and inflation are components to not increasing the budget significantly at this time.



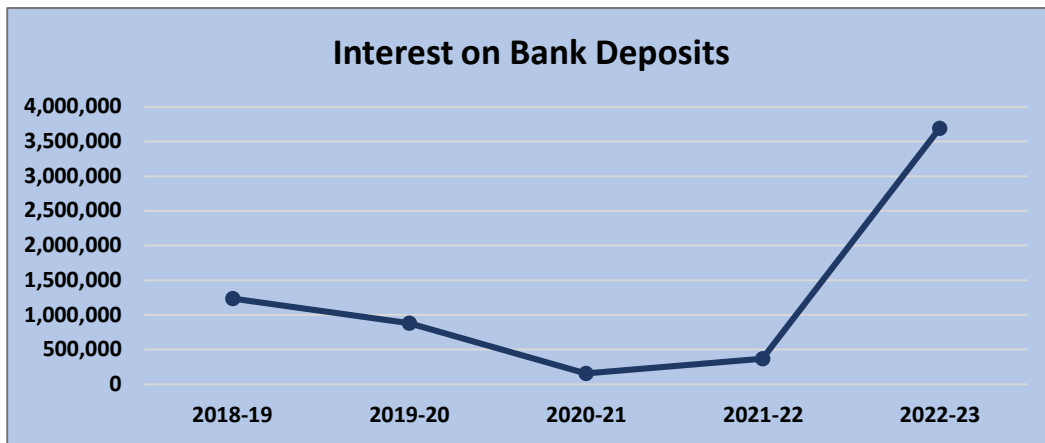
	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Fines and Forfeitures					
Court Fines and Forfeitures	\$185,037	\$250,000	\$250,000	\$0	0.00%
Penalty – Bad Checks	16,793	12,000	12,000	0	0.00%
Registrar Fines	2,300	0	0	0	0.00%
TOTAL	\$204,130	\$262,000	\$262,000	\$0	0.00%

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. FY2025 is budgeted at present level for court fines and forfeitures.

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Revenue from Use of Money and Property					
Interest on Bank Deposits	\$3,688,961	\$2,672,561	\$3,500,000	\$827,439	30.96%
Rental of Property	0	0	0	0	0.00%
Sunnyside Plaza Rental Income	85,272	120,005	49,819	-70,186	-58.49%
Sale of Salvage and Surplus	18,024	0	0	0	0.00%
Sale of Salvage and Surplus – Sheriff	40,204	25,000	25,000	0	0.00%
Sale of Maps, Books, Etc.	0	0	0	0	0.00%
Park Receipts – Sale Surplus Equipment	0	0	0	0	0.00%
Park Receipts – Clearbrook Concessions	1,200	1,250	0	0	0.00%
Park Receipts – Sherando Concessions	1,200	1,250	0	0	0.00%
Sale of Property	0	0	0	0	0.00%
TOTAL	\$3,834,861	\$2,820,066	\$3,574,819	\$754,753	26.76%

Revenue from use of money and property consists primarily of interest earned on investments. Prior to fall of 2022, interest rates were near zero. With interest rates between 4.25%-4.75%, compared to zero and FY2024 actual collections exceeding budget projections, FY2025 shows a budget increase of 30%. 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 pool concessions stands. Beginning in FY2025, Parks and Recreation will be managing the pool concession stands due to lack of interest and initiative from outside vendors. In FY2020, the County acquired a shopping center complex, Sunnyside Plaza, to use for future County expansion. There are several businesses that remain operating at this location. The County is currently collecting rent on these properties, however, it is unclear how long these properties will continue with rental agreements. This rental income is significantly reduced in FY2025 due to the General Registrar's Office moving into space previously occupied by tenants that rented space at this location.

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	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Excess Fees of Clerk	\$66,659	\$150,000	\$56,472	-\$93,528	-62.35%
Sheriff's Fees	2,524	2,524	2,524	0	0.00%
Law Library Fees	12,163	12,000	12,200	200	1.66%
Handgun Permit Fees	47,951	50,000	50,000	0	0.00%
Clerk Fees – Courthouse Security	157,589	120,000	160,000	40,000	33.33%
Bond Management Fees – Planning	30,200	40,000	40,000	0	0.00%
Courthouse Maintenance Fees	30,445	0	0	0	0.00%
E-Summons Fees	16,274	27,000	27,000	0	0.00%
Blood/DNA Test Fees	1,298	0	1,000	1,000	100.00%
Commonwealth E-Summons Fees	7,041	0	0	0	0.00%
Short Term Lodging Fees	3,400	0	2,000	2,000	100.00%
Sheriff Parking Tickets	1,280	0	0	0	0.00%
Adoption/Reclamation Fees/Donations	54,160	66,000	66,000	0	0.00%
Spay/Neuter Fees	11,050	9,000	9,000	0	0.00%
Parks and Recreation Fees	2,959,410	4,273,170	3,923,610	-349,560	-8.18%
Sale of GIS Products	321	0	0	0	0.00%
Postponement Fees – Planning	2,750	0	0	0	0.00%
TOTAL	\$3,404,515	\$4,749,694	\$4,349,806	-\$399,888	-8.42%

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 and home refinancing, which both have been experiencing reduced transactions.

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

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

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

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

programs, and children’s summer camp programs. These program fees pay for all direct costs of the program. Other user fees include paddleboat rentals, shelter reservations, and ball field reservations. Revenue shortfalls are normally offset by unspent budgeted expenditures. Actual Parks and Recreation fees collected over the last five years have shown an overall increase of 15%. This is due in large part to the very popular Winter Wonderland light show at Clearbrook Park as well as the continued success of the Before and After School Child Care Program (basicREC). The COVID-19 virus shut down parks and recreation programs in March 2020, sending Parks and Recreation revenues plummeting. FY2022 ended with a full recovery from this revenue downturn. It is anticipated that this growth will continue into FY2025 but at a more gradual pace. Although FY2025 parks fees show a decrease, it is really a budget adjustment due to the FY2024 budget being overstated.



	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Miscellaneous					
Miscellaneous	\$159,702	\$0	\$0	\$0	0.00%
Recreation Donations	73,184	89,895	91,850	1,955	2.17%
Donations – Other	71,276	0	0	0	0.00%
Sheriff Donations	5,136	0	0	0	0.00%
Refunds – Hazardous Materials	14,217	0	0	0	0.00%
Refunds – Worker’s Comp./Insurance	33,057	0	0	0	0.00%
Drug Awareness Program (DARE)	200	0	0	0	0.00%
Specialized Reports	260	0	0	0	0.00%
Recycling Refund	145,727	136,000	139,400	3,400	2.50%
Credit Due Customers – Parks	-81,011	0	0	0	0.00%
Parks & Rec. – Reserve Revenue	19,480	0	0	0	0.00%
National Opioid Settlements	380,655	0	0	0	0.00%
TOTAL	\$821,883	\$225,895	\$231,250	\$5,355	2.37%

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 an alternative to County funding.

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

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

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 in. Children eligible for the assistance are also eligible for the free or reduced lunch program through Frederick County Public Schools.

National Opioid Settlement funds received in FY2023 are as a result of opioid litigation against pharmaceutical distributors, manufacturers, and supply chain participants. Funds are used for efforts to treat, prevent, or reduce opioid use disorder or the misuse of opioids or to otherwise abate or remediate the opioid epidemic.

Recovered Costs	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Recovered Costs – Treasurer’s Office	\$74,376	\$30,500	\$30,500	\$0	0.00%
Recovered Costs – Social Services	77,217	70,000	70,000	0	0.00%
Purchasing Card Rebate	184,640	185,000	185,000	0	0.00%
Recovered Costs – IT/GIS	27,261	27,261	27,261	0	0.00%
Recovered Costs – F&R Fee Recovery	821,702	552,406	575,463	23,057	4.17%
Recovered Costs – Fire Companies	205,455	205,000	205,455	455	0.22%
Recovered Costs – Sheriff	149,320	157,500	163,575	6,075	3.86%
Reimbursement – Commonwealth	13,330	0	14,000	14,000	100.00%
Reimb. – Public Works Cleanup/Planning	845	0	0	0	0.00%
Clarke County Container Fees	72,574	65,280	73,380	8,100	12.41%
Winchester Container Fees	64,317	57,840	57,420	-420	-0.73%
Refuse Disposal Fees	130,094	125,412	110,868	-14,544	-11.60%
Recycling Revenue	14,630	11,500	20,400	8,900	77.39%
Sheriff – Restitution	805	0	0	0	0.00%
Container Fees – Bowman Library	2,318	2,580	1,836	-744	-28.84%
Restitution – Other	3,198	0	0	0	0.00%
Litter-Thon/Keep VA Beautiful	1,000	0	0	0	0.00%
Gasoline Tax Refunds	22,923	0	0	0	0.00%
Reimb. – General District Court	20,077	0	22,000	22,000	100.00%
Reimb. – Public Works Salaries	20,000	20,000	20,000	0	0.00%
Reimbursement – Task Force	84,439	80,000	93,000	13,000	16.25%
Reimbursement – Elections	3,042	0	0	0	0.00%
Westminster – In Lieu of Taxes	40,694	39,384	40,694	1,310	3.33%
Labor/Grounds Maint.-School Board	302,420	408,302	314,000	-94,302	-23.10%
Proffers	3,906,812	0	0	0	0.00%
Comcast PEG Grant	73,520	0	0	0	0.00%
Fire School Programs	4,300	2,720	4,500	1,780	65.44%
Clerk Reimbursement to County	5,917	6,000	6,000	0	0.00%
Reimbursement – Sheriff	14,711	0	0	0	0.00%
Equip/Grounds Maintenance-School Board	118,175	76,019	86,500	10,481	13.79%
TOTAL	\$6,460,112	\$2,122,704	\$2,121,852	-\$852	-0.04%

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 at an agreed upon rate. FY2024 projected Fee Recovery is \$704,491. FY2025 budget continues to be a conservative estimate.

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.

Proffers Collected	
FY2019	\$1,270,076
FY2020	\$1,636,944
FY2021	\$1,849,512
FY2022	\$3,180,461
FY2023	\$3,906,812

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

Parks and Recreation	\$983,896
Fire and Rescue	\$651,646
Frederick County Public Schools	\$3,715,900
County Administration – Registrar Office expansion & Transportation	\$2,117,547

Labor/Grounds Maintenance – School Board represents reimbursement by the school system for the labor portion of Frederick County Parks staff maintaining school grounds and ball fields. The reimbursement for FCPS Maintenance is figured on a time and materials basis while meeting standards defined in the Cooperative Use Agreement between Frederick County and Frederick County Public Schools. Beginning in FY2020, the billing for labor and grounds maintenance was readjusted to include equipment replacement. These funds will be reserved at year-end for appropriation of replacement equipment.

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

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

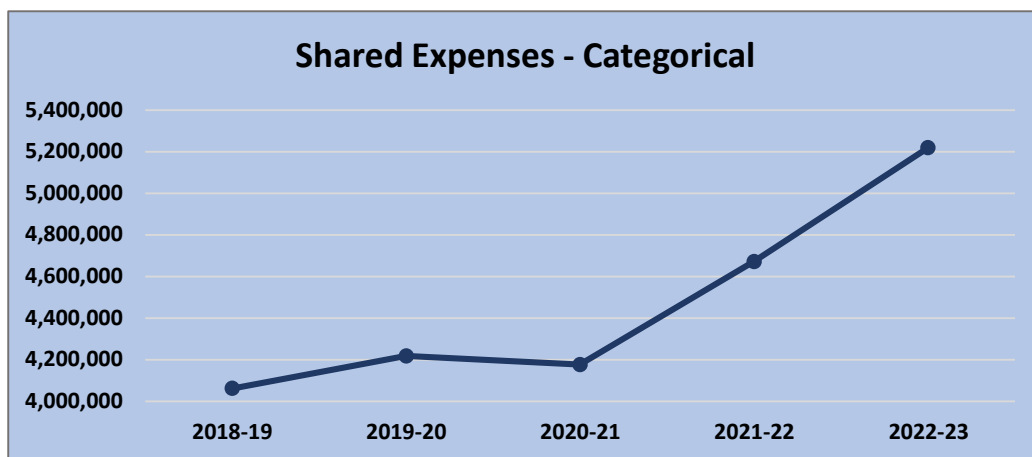
Equip/Grounds Maintenance-School Board are fees associated with equipment usage by Parks and Recreation for school ground maintenance. These funds are reserved at the end of the year for replacement equipment.

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Non-Categorical Aid					
Carriers Tax/Mobile Home Titling	\$218,084	\$180,000	\$200,000	\$20,000	11.11%
Auto Rental Tax	256,995	210,000	250,000	40,000	19.05%
TOTAL	\$475,079	\$390,000	\$450,000	\$60,000	15.38%

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

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Shared Expenses – Categorical					
Commonwealth Attorney	\$665,431	\$701,396	\$764,607	\$63,211	9.01%
Sheriff	3,332,775	3,547,252	3,673,086	125,834	3.55%
Commissioner of the Revenue	287,860	304,697	301,758	-2,939	-0.96%
Treasurer	230,285	234,119	282,465	48,346	20.65%
Registrar/Electoral Board	92,380	90,565	97,000	6,435	7.11%
Clerk of the Circuit Court	610,569	575,317	723,097	147,780	25.69%
TOTAL	\$5,219,300	\$5,453,346	\$5,842,013	\$388,667	7.13%

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County's constitutional offices. The locality continues to fund a large portion of the County's constitutional offices. The state has shifted much of the cost of operations of these offices to the locality. While state funding has increased slightly to \$5.8 million for FY2025, Frederick County's share of these offices has increased to \$30.4 million.



Categorical Aid - State	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Public Assistance Grants	\$5,990,477	\$6,063,520	\$6,376,840	\$313,320	5.17%
Litter Control Grants	25,628	15,500	33,510	18,010	116.19%
Other Revenue from the Commonwealth	11,638	0	0	0	0.00%
Four-For-Life Funds	101,536	95,000	100,000	5,000	5.26%
Emergency Services Fire Program	353,258	300,000	375,000	75,000	25.00%
DMV Grant Funding	0	45,080	57,650	12,570	27.88%
State Grant – Emergency Services	27,303	244,067	147,297	-96,770	-39.65%
State Grant – Parks	10,272	0	0	0	0.00%
State Grant – Sheriff	321,690	273,846	766,000	492,154	179.72%
JJC Grant	130,608	0	128,358	128,358	100.00%
Rent/Lease Payments	231,198	231,198	259,327	28,129	12.17%
Spay/Neuter Assistance – State	3,083	2,925	2,775	-150	-5.13%
State Reimbursement - EDA	5,000,000	0	0	0	0.00%
Wireless 911 Grant	301,742	279,035	336,000	56,965	20.42%
State Forfeited Assets Funds	36,214	0	0	0	0.00%
Victim Witness Grant	214,897	186,723	192,947	6,224	3.33%
State Grant – Public Communications	95,003	4,000	4,000	0	0.00%
Forest Sustainability Funds	1,646	0	0	0	0.00%
Payment in Lieu of Taxes	18,555	0	0	0	0.00%
TOTAL	\$12,874,748	\$7,740,894	\$8,779,704	\$1,038,810	13.42%

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

The State Grant – Emergency Services is to purchase, if awarded, patient moving equipment for training career and volunteer staff and a Foam Trailer. This trailer would be used to combat flammable liquid fires and aircraft emergencies at the regional airport. The County has seen an increase in transports of flammable and combustible liquids.

The JJC Grant is to provide supervision and counseling to juveniles as ordered by the courts through the Virginia Juvenile Community Crime Control Act (VJCCCA). Funding for this grant was omitted from the original budget adoption and will require a budget supplement prior to the beginning of the fiscal year.

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

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

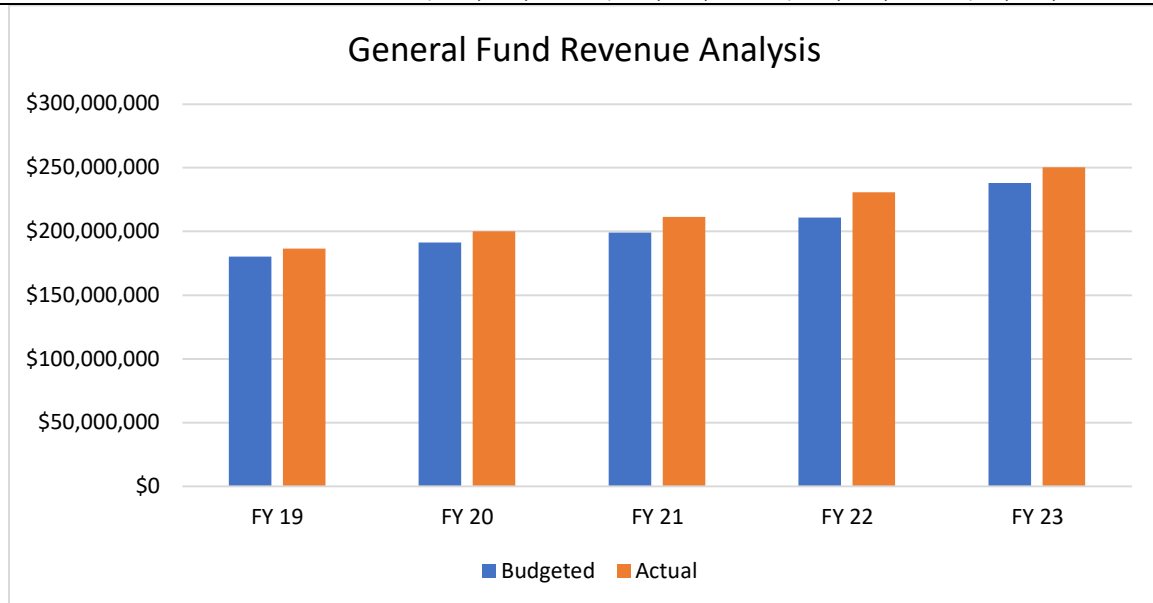
Categorical Aid - Federal	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
DMV Grant – Federal	\$13,194	\$0	\$0	\$0	0.00%
Federal Forfeited Assets – DOJ	6,862	0	0	0	0.00%
Federal Funds – Sheriff	228,774	0	0	0	0.00%
Emergency Services Grant	0	490,118	161,667	-328,451	-67.01%
ARRA Sheriff SFSF Funds	0	0	0	0	0.00%
Federal Forfeited Assets – Treasurer	0	0	0	0	0.00%
TOTAL	\$248,830	\$490,118	\$161,667	-\$328,451	-67.01%

The federal grant for the Sheriff's Office funds personnel for task force and regional grants. The Sheriff's Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption. The Emergency Services Grant consists of two grants, if awarded, to purchase smoke detectors for citizens in need and to purchase a box truck to replace and expand the current mass casualty trailer to include meeting the needs for large, planned events that the County hosts each year.

Non-Revenue Receipts	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Transfer from County Capital Fund	0	0	5,672,056	5,672,056	100.00%
Funding from Fund Balance	0	0	0	0	0.00%
TOTAL	\$0	\$0	\$5,672,056	\$5,672,056	100.00%

Funding from Fund Balance are funds that have been appropriated from the County's unreserved fund balance. These funds are normally needed to balance the budget when the County's budgeted expenditures exceed budgeted revenue. Funding from unreserved from fund balance has not been used to balance the General Fund budget since FY2020-2021. The transfer from the County Capital Fund is usually done after the budget is adopted. For FY2025, it was part of the original budget adoption.

Total General Fund	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
FUND TOTAL	\$250,377,255	\$239,544,613	\$256,303,468	\$16,758,855	7.00%



Source: Annual Comprehensive Financial Report

This chart shows FY 2019 – FY 2023 budgeted to actual revenue for the General Fund. Actual revenues have come in higher than budgeted projections at an average of 5.8% over the last five fiscal years.

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property					
Interest on Bank Deposits/Credit Cards	\$335,611	\$10,000	\$200,000	\$190,000	1900.00%
TOTAL	335,611	10,000	200,000	190,000	1900.00%
Charges for Services					
Client Supervision Fees	23,766	47,886	11,006	-36,880	-77.02%
Drug Testing Fees	560	0	0	0	0.00%
Work Release Fees	309,510	328,000	335,000	7,000	2.13%
Miscellaneous	20,649	18,000	20,000	2,000	11.11%
Phone Commissions	544,479	555,000	545,000	-10,000	-1.80%
Food & Staff Reimb. – Juv. Det. Center	71,802	68,000	75,000	7,000	10.29%
Electronic Monitoring Part. Fees	18,837	40,000	25,000	-15,000	-37.50%
TOTAL	989,603	1,056,886	1,011,006	-45,880	-4.34%
Recovered Costs					
Local Contributions	9,100,845	8,500,121	8,188,389	-311,732	-3.67%
Medical & Health Reimbursement	44,866	40,000	45,000	5,000	12.50%
TOTAL	9,145,711	8,540,121	8,233,389	-306,732	-3.59%
Categorical Aid – State and Federal					
State Grants	338,724	252,827	257,549	4,722	1.87%
DOC Medical Reimbursement	1,098	0	0	0	0.00%
DOC Contract Beds	1,255,220	1,379,774	1,455,063	75,289	5.46%
Shared Expenses – Regional Jail	7,209,347	7,795,344	8,694,909	899,565	11.54%
Federal Bureau of Prisons	1,760	0	0	0	0.00%
Local Offender Probation	400,005	411,727	465,996	54,269	13.18%
Pretrial Expansion Grant	286,033	349,350	349,269	-81	-0.23%
TOTAL	9,492,187	10,189,022	11,222,786	1,033,764	10.14%
Non-Revenue Receipts					
Transfer – General Operating Fund	7,258,753	7,223,373	7,238,116	14,743	0.20%
Funding from Fund Balance	0	1,911,500	1,510,700	-400,800	-20.97%
TOTAL	7,258,753	9,134,873	8,748,816	-386,057	-4.23%
FUND TOTAL	\$27,221,865	\$28,930,902	\$29,415,997	\$485,095	1.68%

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 FY2025, Clarke County's portion is 3.00%, Fauquier County's portion is 16.39%, the City of Winchester's portion is 33.69%, and Frederick County's portion is 46.92%. For Frederick County, this is an increase of 0.98%.

For FY2025, the Northwestern Regional Adult Detention Center's budget increased by \$485,095, or 1.68% over FY2024.

FY2025 is projected to see increased funding from the Virginia Compensation Board as well as other state agencies. Contributions from other participating localities is projected to decrease due to a higher Frederick County inmate population.

LANDFILL FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property					
Interest on Bank Deposits	\$1,460,511	\$300,000	\$750,000	\$450,000	150.00%
Sale of Surplus, Junk, and Waste	183,601	140,000	160,000	20,000	14.28%
TOTAL	1,644,112	440,000	910,000	470,000	106.81%
Charges for Services					
Interest Charges	3,995	0	0	0	0.00%
Credit Card Charges	1,309	0	0	0	0.00%
Sanitary Landfill Fees	8,956,066	8,182,000	8,991,300	809,300	9.89%
Charges for Tire Recycling	340,328	262,400	228,000	-34,400	-13.10%
Regional Electronic Recycling	40,850	80,000	80,000	0	0.00%
Greenhouse Gas Credit Sales	135,400	10,000	30,000	20,000	200.00%
Landfill Gas to Electricity	429,002	504,576	378,432	-126,144	-25.00%
Renewable Energy Credits	112,170	189,216	315,360	126,144	66.66%
TOTAL	10,019,120	9,228,192	10,023,092	794,900	8.61%
Miscellaneous Revenue					
Miscellaneous	8,796	0	0	0	0.00%
Refunds – Other	17,729	0	0	0	0.00%
TOTAL	26,525	0	0	0	0.00%
Non-Revenue Receipts					
Transfer from CARES/ARPA	0	0	0	0	0.00%
Funding from Fund Balance	0	583,247	910,431	327,184	56.09%
TOTAL	0	583,247	910,431	327,184	56.09%
FUND TOTAL	\$11,689,757	\$10,251,439	\$11,843,523	\$1,592,084	15.53%

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 \$58.45 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of May 2024.



Landfill Gas to Energy Plant

The Landfill tipping fees are Commercial/Industrial at \$55/ton, Construction Demolition Debris at \$50/ton, Municipal at \$24/ton, Municipal Sludge at \$42/ton, and Miscellaneous Rubble Debris at \$20/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

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property					
Interest on Bank Deposits	\$3,525	\$500	\$1,500	\$1,000	200.00%
Rental of General Property	1,500	0	0	0	0.00%
TOTAL	5,025	500	1,500	1,000	200.00%
Charges for Services					
Driver Improvement Clinic Fees	847	39,000	4,800	-34,200	-87.69%
ASAP Fees	223,162	425,000	485,723	60,723	14.29%
On-Line Payments	173,878	0	0	0	0.00%
Community Service Fees	0	0	6,750	6,750	100.00%
Credit Card Fees	5,622	0	0	0	0.00%
TOTAL	403,509	464,000	497,273	33,273	7.17%
Recovered Costs					
Reimbursement – City of Winchester	26,070	49,322	49,322	0	0.00%
Reimbursement – Clarke County	6,930	24,661	8,000	-16,661	-67.56%
Reimbursement – Other Localities	0	65,576	43,000	-22,576	-34.43%
Drug Offender Fees	930	0	0	0	0.00%
Drug Offender Urine Screens	2,700	7,500	4,050	-3,450	-46.00%
Refunds – Other	1,101	0	0	0	0.00%
TOTAL	37,731	147,059	104,372	-42,689	-29.03%
Categorical Aid					
State ASAP Reimbursement	65,000	0	0	0	0.00%
TOTAL	65,000	0	0	0	0.00%
Non-Revenue Receipts					
Funding from Fund Balance	0	0	19,943	19,943	100.00%
TOTAL	0	0	19,943	19,943	100.00%
FUND TOTAL	\$511,265	\$611,559	\$623,098	\$11,539	1.89%

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

It is expected that ASAP fees will make up about 78% of the FY2025 revenue with the remainder coming mainly from reimbursements from participating localities. Anyone who is convicted of DUI and is issued a restricted driver's license must complete Interlock for a period of no less than six months. Interlock is a device that is installed in the vehicle which requires offenders to take a breath test and pass the test to start the car and it will randomly ask for tests as the vehicle is moving. The interlock company used to pay the local ASAP programs \$10 per month, per offender. These fees are now disbursed to the Commission on VASAP and distributed to localities on a needs basis.

Budgeted revenue continues to slowly increase as participation rises post-pandemic.

SHAWNEELAND SANITARY DISTRICT FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
General Property Taxes					
Sanitary District Taxes	\$873,331	\$848,600	\$859,160	\$10,560	1.24%
Penalties	12,609	0	0	0	0.00%
Interest and Cost on Taxes	31,453	0	0	0	0.00%
Credit Card Charges – Taxes	26	0	0	0	0.00%
TOTAL	917,419	848,600	859,160	859,160	1.24%
Use of Money and Property					
Interest on Bank Deposits	61,093	8,000	8,000	0	0.00%
TOTAL	61,093	8,000	8,000	0	0.00%
Recovered Costs					
Reimb. – Sanitary District Culverts	1,709	1,000	1,000	0	0.00%
TOTAL	1,709	1,000	1,000	0	0.00%
Non-Revenue Receipts					
Funding from Fund Balance	0	67,504	561,410	493,906	731.67%
TOTAL	0	67,504	561,410	493,906	731.67%
FUND TOTAL	\$980,221	\$925,104	\$1,429,570	\$504,466	54.53%

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 2025 fiscal year. There are approximately 970 improved lots and 1,901 unimproved lots located in Shawneeland.

WINCHESTER REGIONAL AIRPORT OPERATING FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Miscellaneous Revenue						
Hanger Application Deposits		\$667	\$0	\$0	\$0	0.00%
Sale of Products and Lease Income		2,804,508	2,899,526	2,850,749	-48,777	-1.68%
	TOTAL	2,805,175	2,899,526	2,850,749	-48,777	-1.68%
State/Federal Revenue						
Revenue from the Commonwealth		1,140	18,500	18,500	0	0.00%
	TOTAL	1,140	18,500	18,500	0	0.00%
Transfers/Non-Revenue Receipts						
Localities—City of Winchester		18,750	14,196	9,775	-4,421	-31.14%
General Operating Fund		56,250	42,589	32,725	-9,864	-23.16%
	TOTAL	75,000	56,785	42,500	-14,185	-25.16%
FUND TOTAL		\$2,881,315	\$2,974,811	\$2,911,749	-\$63,062	-2.12%

The Winchester Regional Airport, managed by a regional authority, is supported by Frederick County and the City of Winchester on a population funding formula. Clarke County contributes \$5,000 annually to the Airport Capital Fund. Frederick County is fiscal agent for the Winchester Regional Airport.

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees, and land leases. Fuel sales for FY2025 make up 68% of this revenue item and hangar rentals and land leases make up 24%. Frederick County's contribution funds 1.1% of airport operations.

WINCHESTER REGIONAL AIRPORT CAPITAL FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
State/Federal Revenue					
Revenue from the Commonwealth	\$5,742,159	\$0	\$10,654,402	10,654,402	100.00%
Revenue from the Federal Government	3,002,545	0	12,018,484	12,018,484	100.00%
TOTAL	8,744,704	0	22,672,886	22,672,886	100.00%
Transfers/Non-Revenue Receipts					
Localities—City of Winchester	32,181	0	45,069	45,069	100.00%
General Operating Fund	118,260	0	150,885	150,885	100.00%
Loan Proceeds	0	0	2,406,560	2,406,560	100.00%
Funding from Fund Balance	49,492		293,957	293,957	100.00%
TOTAL	199,933	0	2,896,471	2,896,471	100.00%
FUND TOTAL	\$8,944,637	\$0	\$25,569,357	\$25,569,357	100.00%

Expenses for the Winchester Regional Airport Capital Fund have traditionally been approved as a budget supplement after July 1 due to state and federal funding not being known by the start of the fiscal year. It was requested to include the Airport Capital Fund in the budget public hearing and adoption process for FY2025. Capital projects budgeted for FY2025 are various and include completion of new terminal building, reconstruction of apron, and rehabilitation of taxiways.

LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Fees					
Fees Receivable	\$865,022	\$781,763	\$625,410	-\$156,353	-20.00%
Penalties	8,513	0	0	0	0.00%
Interest	19,448	0	0	0	0.00%
Credit Card Charges	67	0	0	0	0.00%
TOTAL	893,050	781,763	625,410	-156,353	-20.00%
Miscellaneous Revenue					
Miscellaneous	21,826	0	0	0	0.00%
Local Reserves	0	0	1,119,168	1,119,168	100.00%
TOTAL	21,826	0	1,119,168	1,119,168	100.00%
FUND TOTAL	\$914,876	\$781,763	\$1,744,578	\$962,815	123.16%

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). The Board of Supervisors updated the two-tiered levy for FY2025 to \$544 per year for buildable lots and \$212 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. This updated yearly assessment, along with reserves, are estimated to be sufficient to pay off the bond in FY2025.

EMS REVENUE RECOVERY FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Charges for Services						
EMS Billings		\$2,620,373	\$2,506,645	\$2,624,594	\$117,949	4.70%
	TOTAL	2,620,373	2,506,645	2,624,594	117,949	4.70%
Miscellaneous Revenue						
Miscellaneous		1,630	0	0	0	0.00%
	TOTAL	1,630	0	0	0	0.00%
	FUND TOTAL	\$2,622,003	\$2,506,645	\$2,624,594	\$117,949	4.70%

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

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

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

ECONOMIC DEVELOPMENT AUTHORITY FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Recovered Costs						
Recovered Costs		\$15,227	\$26,050	\$27,290	\$1,240	4.76%
	TOTAL	15,227	26,050	27,290	1,240	4.76%
Non-Revenue Receipts						
Transfer from General Operating Fund		688,409	735,368	726,152	-9,216	-1.25%
	TOTAL	688,409	735,368	726,152	-9,216	-1.25%
	FUND TOTAL	\$703,636	\$761,418	\$753,442	-\$7,976	-1.05%

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

Recovered costs are derived from contributions from the City of Winchester and Shenandoah County for Talent Connector, support from the Economic Development Authority, and sponsorships on The Widget Cup, part of the EDA's Career Pathway Program. The Widget Cup provides a rare opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action, translating coursework into real-world applications.

COUNTY TRANSPORTATION PROJECTS FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Non-Revenue Receipts					
Transfer from General Operating Fund	\$10,019,018	\$0	\$0	\$0	0.00%
Transfer from County Capital Fund	0	6,041,046	3,200,000	-2,841,046	-47.03%
Transfer from School Debt Service Fund	867,883	0	0	0	0.00%
TOTAL	10,886,901	6,041,046	3,200,000	-2,841,046	-47.03%
State Revenue					
Virginia Department of Transportation	540,593	0	0	0	0.00%
TOTAL	540,593	0	0	0	0.00%
FUND TOTAL	\$11,427,494	\$6,041,046	\$3,200,000	-\$2,841,046	-47.03%

This fund was created in FY2023 to alleviate traffic concerns within Frederick County. Budgeting for transportation will allow the County to provide revenue matches with VDOT and developers for road projects. Revenues to fund these projects are from tax revenues. In FY2023, the School Debt Service Fund transfer was a result of overfunding from the General Fund and those excess funds were transferred to this fund. For FY2024, the \$6 million represents two applications currently in progress in the Smart Scale program through the Virginia Department of Transportation. In FY2025, funding was provided from the County Capital Fund to increase funds available for transportation projects when needed in the future.

COUNTY CAPITAL FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Non-Revenue Receipts					
Funding from Fund Balance	\$0	\$6,702,220	\$14,222,056	\$7,519,836	112.19%
TOTAL	0	6,702,220	14,222,056	7,519,736	112.19%
Use of Money and Property					
Interest on Bank Deposits	1,218,510	0	0	0	0.00%
TOTAL	1,218,510	0	0	0	0.00%
Transfers					
Transfer from General Operating Fund	19,586,622	0	0	0	0.00%
TOTAL	19,586,622	0	0	0	0.00%
FUND TOTAL	\$20,805,132	\$6,702,220	\$14,222,056	\$7,519,836	112.19%

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

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

For FY2025, the Budget Resolution allocated \$5.6 million to fund capital needs in the General Fund, \$3,000,000 to fund school capital needs, \$2.3 million to fund the increase for School Debt Service, and \$3.2 million to fund future County transportation needs.

SCHOOL OPERATING FUND REVENUES

Revenue from Use of Money and Property	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Rental of School Property	\$390,251	\$466,766	\$466,766	\$0	0.00%
TOTAL	\$390,251	\$466,766	\$466,766	\$0	0.00%

Charges for Services	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Tuition – Private Sources – Day School	\$95,050	\$95,000	\$30,000	-\$65,000	-68.42%
Tuition – Private – Summer School	54,465	34,750	34,750	0	0.00%
Fees – Parking	70,597	60,000	70,000	10,000	16.67%
TOTAL	\$220,112	\$189,750	\$134,750	-\$55,000	-28.98%

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

Miscellaneous Revenue	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Donations/Grants	\$30,244	\$250,000	\$250,000	\$0	0.00%
Miscellaneous Refunds	194,020	185,000	205,000	20,000	10.81%
TOTAL	\$224,264	\$435,000	\$455,000	\$20,000	4.60%
TOTAL REVENUE FROM LOCAL SOURCES	\$834,627	\$1,091,516	\$1,056,516	-\$35,000	-3.21%

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

Categorical Aid - State	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Sales Tax Receipts	\$18,660,964	\$18,783,283	\$18,682,291	-\$100,992	-0.54%
Sales Tax Receipts 1/8%	2,124,335	2,347,910	2,335,286	-12,624	-0.54%
Basic School Aid	44,235,775	44,561,315	58,322,726	13,761,411	30.88%
Regular Foster Child	61,969	0	0	0	0.00%
Gifted and Talented	459,224	461,904	540,243	78,339	16.96%
Remedial Education – SOQ	1,135,976	1,142,605	0	-1,142,605	-100.00%
Remedial Summer School – SOQ	109,835	109,835	140,504	30,669	27.92%
Special Education – SOQ	3,802,698	3,832,995	5,144,775	1,311,780	34.22%
Vocational Education – SOQ	1,256,824	1,272,263	1,346,451	74,188	5.83%
Juvenile Detention Center Funds	555,674	670,000	740,000	70,000	10.45%
Social Security – Instructional	2,561,987	2,576,939	2,942,246	365,307	14.18%
Teacher Retirement – Instructional	5,969,914	6,012,859	6,333,309	320,450	5.33%
Group Life Insurance – Instructional	177,244	178,279	182,851	4,572	2.56%
Homebound	67,173	67,845	89,329	21,484	31.67%
Special Ed. Regular Program Payments	746,337	665,468	802,370	136,902	20.57%
Adult Basic Ed. – Regional Jail	121,013	140,000	160,000	20,000	14.29%
Vocational Equipment	27,766	30,000	30,000	0	0.00%
Vocational Occupational – Tech Ed	127,296	159,363	214,255	54,892	34.44%
CTE High Demand – CTE Competitive	59,193	25,000	25,000	0	0.00%
CTE STEM – H	13,604	15,000	15,000	0	0.00%
Workplace Readiness Skill	6,187	5,119	5,119	0	0.00%
Special Ed. – Foster Child	26,157	98,958	86,261	-12,697	-12.83%
At-Risk Students	2,051,777	2,082,917	4,421,528	2,338,611	112.28%
K-3 Initiative	1,019,133	1,027,441	1,405,875	378,434	36.83%
VPI Initiative – Teacher Student Ratio	359,246	359,246	427,487	68,241	19.00%
Advanced Computer Sci Ed	74,961	0	0	0	0.00%
Ed Technology Funds	544,000	544,000	544,000	0	0.00%
School Security Equipment Grant	40,651	0	0	0	0.00%
Early Reading Intervention	338,720	338,720	423,463	84,743	25.02%
Supplemental Lottery Per Pupil	3,254,780	3,230,747	3,370,492	139,745	4.32%
ESL Funds	1,020,345	1,192,682	1,829,139	636,457	53.36%
Medicaid Reimbursements	132,989	130,000	130,000	0	0.00%
Industry Certification	24,576	30,000	30,000	0	0.00%
ISAEP Funding	24,608	24,608	24,608	0	0.00%
Other State Funds	89,057	3,746,315	2,625,000	-1,121,315	-29.93%
Compensation Supplement	2,707,775	6,162,652	2,162,261	-4,000,391	-64.91%
SOL Algebra Readiness	138,868	141,212	200,983	59,771	42.33%
Mentor Teacher Program	7,146	7,146	7,450	304	4.25%
Project Graduation	25,588	25,588	21,821	-3,767	-14.72%
National Board Certified Bonus	40,000	50,000	50,000	0	0.00%
Career Switcher Program	1,675	0	0	0	0.00%
Supp GF in Lieu of Sales Tax	1,171,224	2,893,744	3,151,191	257,447	8.90
No Loss – Hold Harmless – COVID-19	1,881,536	1,891,479	0	-1,891,479	-100.00%
TOTAL	\$97,255,800	\$107,035,437	\$118,963,314	\$11,927,877	11.14%

The FY2025 adopted budget of \$118.9 million includes \$11.9 million in additional state revenue compared to the FY2024 adopted budget. The increase is primarily due to re-benchmarking the Standards of Quality (basic aid) and providing the state's share of a three percent salary increase for instructional and support staff.

Categorical Aid - Federal	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Title I	\$2,130,983	\$2,263,000	\$2,545,000	\$282,000	12.46%
Federal Land Use	3,370	5,000	5,000	0	0.00%
Title VI-B	3,175,367	3,105,000	3,360,000	255,000	8.21%
Vocational Education Basic Programs	207,486	203,000	220,000	17,000	8.37%
Other Federal Aid	9,551,480	10,275,000	1,450,000	-8,825,000	-85.89%
Title VI-B IDEA Preschool	68,578	49,841	49,841	0	0.00%
Title IV Part A Student Support	51,688	137,000	137,000	0	0.00%
Title III – LEP/Immigrant	90,639	167,000	190,000	23,000	13.77%
Title II – Class Size/Teacher Quality	347,017	455,000	480,000	25,000	5.49%
Title I – D – Negligent/Delinquent	74,987	120,055	120,055	0	0.00%
TOTAL	\$15,701,595	\$16,779,896	\$8,556,896	-\$8,223,000	-49.00%

Federal Government revenues provide funding support for restricted programs for economically disadvantaged and special needs students. Other federal revenue includes temporary Elementary and Secondary School Emergency Relief Funds (ESSER) used to address learning loss caused by the COVID-19 pandemic and to improve facilities air ventilation systems. ESSER funds expire in the fall of 2024.

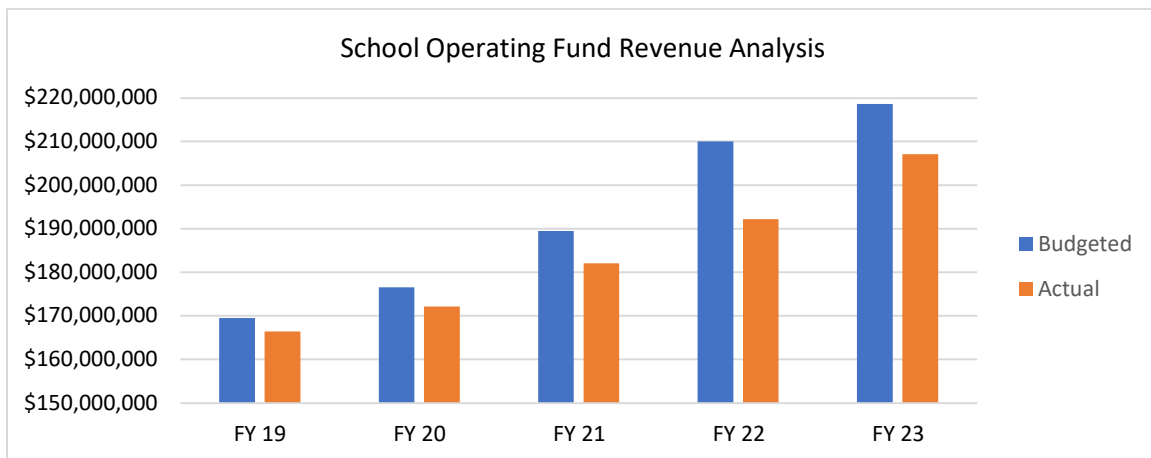
Non-Revenue Receipts	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Carry Forward Funds – Prior Year	\$266,148	\$0	\$0	\$0	0.00%
Outstanding Encumbrances	836,679	0	0	0	0.00%
TOTAL	\$1,102,827	\$0	\$0	\$0	0.00%

Transfers	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
General Operating Fund	\$95,453,417	\$104,015,936	\$109,747,110	\$5,731,174	5.50%
County Capital Fund	1,023,546	661,174	0	-661,174	-100.00%
TOTAL	\$96,476,963	\$104,677,110	\$109,747,110	\$5,070,000	4.84%

The School Operating Fund budget will receive funding from the General Operating Fund in the amount of \$109,747,110, a total increase of \$5.1 million compared to FY2024.

Total School Operating Fund	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
FUND TOTAL	\$211,371,812	\$229,583,959	\$238,323,836	\$8,739,877	3.81%

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



Source: Annual Comprehensive Financial Report

Actual School Operating revenues average about 4.4% below budgeted amounts over the last five years.

SCHOOL CAPITAL PROJECTS FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Non-Revenue Receipts						
Carry Forward – Prior Year		\$1,770,406	\$1,000,000	\$1,000,000	\$0	0.00%
Outstanding Encumbrances		3,066,968	0	0	0	0.00%
TOTAL		4,837,375	1,000,000	1,000,000	0	0.00%
State Revenue						
State Revenue		4,117,427	0	0	0	0.00%
TOTAL		4,117,427	0	0	0	0.00%
Transfers						
General Operating Fund		0	0	0	0	0.00%
County Capital Fund		1,023,546	0	3,000,000	3,000,000	100.00%
TOTAL		1,023,546	0	3,000,000	3,000,000	100.00%
FUND TOTAL		\$9,978,348	\$1,000,000	\$4,000,000	\$3,000,000	300.00%

The Capital Projects Fund for FY2025 includes \$4,000,000 to address the highest priority facility asset replacement projects as planned in the school division's Capital Asset Plan.

SCHOOL DEBT SERVICE FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Categorical Aid – State						
Other State Funds		\$304,824	\$348,430	\$284,932	-\$63,498	-18.22%
	TOTAL	304,824	348,430	284,932	-63,498	-18.22%
Categorical Aid – Federal						
Federal Stimulus Act - QSCB		280,543	275,782	280,543	4,761	1.72%
	TOTAL	280,543	275,782	280,543	4,761	1.72%
Non-Revenue Receipts						
Carry Forward – Prior Years		38,185	0	0	0	0.00%
	TOTAL	38,185	0	0	0	0.00%
Transfers						
School Operating Fund		0	226,069	0	-226,069	-100.00%
General Operating Fund		18,076,918	18,076,918	18,076,918	0	0.00%
County Capital Fund		0	0	2,350,000	2,350,000	100.00%
	TOTAL	18,076,918	18,302,987	20,426,918	2,123,931	11.60%
FUND TOTAL		\$18,700,470	\$18,927,199	\$20,992,393	\$2,065,194	10.91%

Revenues from the County government to support the School Debt Service Fund are increased for FY2025 to support principal and interest payments on outstanding construction debt.

SCHOOL TEXTBOOK FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property						
Interest on Bank Deposits		\$73,656	\$5,000	\$75,000	\$70,000	1400.00%
	TOTAL	73,656	5,000	75,000	70,000	1400.00%
Charges for Services						
Sale of Used Books		812	6,500	1,000	-5,500	-84.61%
	TOTAL	812	6,500	1,000	-5,500	-84.61%
Recovered Costs						
Textbooks Furnished Free		1,066,528	1,072,752	1,330,992	258,240	24.07%
	TOTAL	1,066,528	1,072,752	1,330,992	258,240	24.07%
Non-Revenue Receipts						
Carry Forward – Prior Years		1,570,658	1,546,946	2,758,485	1,211,539	78.32%
	TOTAL	1,570,658	1,546,946	2,758,485	1,211,539	78.32%
Transfers						
School Operating Fund Local Match		756,496	758,195	944,597	186,402	24.58%
	TOTAL	756,496	758,195	944,597	186,402	24.58%
FUND TOTAL		\$3,468,151	\$3,389,393	\$5,110,074	\$1,720,681	50.77%

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

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property					
Interest on Bank Deposits	\$26,020	\$5,000	\$5,000	\$0	0.00%
Donations and Grants	185,458	185,000	485,000	300,000	162.16%
TOTAL	211,478	190,000	490,000	300,000	157.89%
Non-Revenue Receipts					
Carry Forward – Prior Years	677,247	485,000	510,000	25,000	5.15%
TOTAL	677,247	485,000	510,000	25,000	5.15%
FUND TOTAL	\$888,725	\$675,000	\$1,000,000	\$325,000	48.15%

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

SCHOOL NUTRITION SERVICES FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property						
Interest on Bank Deposits		\$138,148	\$50,000	\$125,000	\$75,000	150.00%
	TOTAL	138,148	50,000	125,000	75,000	150.00%
Charges for Services						
Charges for Services - Meals		2,411,902	2,583,512	2,545,516	-37,996	-1.47%
	TOTAL	2,411,902	2,583,512	2,545,516	37,996	-1.47%
Miscellaneous						
Miscellaneous		73,232	20,557	51,279	30,722	149.45%
	TOTAL	73,232	20,557	51,279	30,722	149.45%
Categorical Aid – State						
School Food Services - State		255,260	104,000	104,000	0	0.00%
	TOTAL	255,260	104,000	104,000	0	0.00%
Categorical Aid – Federal						
Meal Reimb. Operations - Federal		4,885,494	4,742,816	4,273,688	-469,128	-9.89%
	TOTAL	4,885,494	4,742,816	4,273,688	-469,128	-9.89%
Non-Revenue Receipts						
Carry Forward – Prior Years		4,495,974	4,035,462	3,222,274	-813,188	-20.15%
Transfers from Other Funds		30,000	60,000	1,000,000	940,000	1566.67%
	TOTAL	4,525,974	4,095,462	4,222,274	126,812	3.10%
FUND TOTAL		\$12,290,010	\$11,596,347	\$11,321,757	\$-274,590	-2.37%

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

CONSOLIDATED SERVICES FUND REVENUES

	2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Charges for Services					
Frederick County – building services	\$0	\$1,000	\$0	-\$1,000	-100.00%
FCPS – vehicle services	3,458,777	3,657,712	3,578,810	-78,902	-2.16%
Other agencies – vehicle services	766,270	806,169	845,865	39,696	4.92%
Other Funds	1,605	35,120	1,075,324	1,040,204	2961.86%
TOTAL	4,226,652	4,500,000	5,500,000	1,000,000	22.22%
Non-Revenue Receipts					
Carry Forward – Prior Years	819,138	0	0	0	0.00%
TOTAL	819,138	0	0	0	0.00%
FUND TOTAL	\$5,045,790	\$4,500,000	\$5,500,000	\$1,000,000	22.22%

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

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property						
Interest on Bank Deposits		\$22,606	\$0	\$0	\$0	0.00%
	TOTAL	22,606	0	0	0	0.00%
Recovered Costs						
Billings to Localities		5,956,723	6,881,583	7,607,933	726,350	10.55%
	TOTAL	5,956,723	6,881,583	7,607,933	726,350	10.55%
Categorical Aid – State						
State – Educational Tech. Funds		26,000	26,000	26,000	0	0.00%
	TOTAL	26,000	26,000	26,000	0	0.00%
Categorical Aid – Federal						
Educational Tech. Funds		12,664	0	0	0	0.00%
	TOTAL	12,664	0	0	0	0.00%
Non-Revenue Receipts						
Carry Forward – Prior Years		351,773	300,000	55,300	-244,700	-81.57%
	TOTAL	351,773	300,000	55,300	-244,700	-81.57%
	FUND TOTAL	\$6,369,766	\$7,207,583	\$7,689,233	\$481,650	6.68%

NREP TEXTBOOK FUND REVENUES

		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	Changes FY24 to FY25	
Use of Money and Property						
Interest on Bank Deposits		\$438	\$0	\$0	\$0	0.00%
	TOTAL	438	0	0	0	0.00%
Non-Revenue Receipts						
Carry Forward – Prior Years		7,041	0	0	0	0.00%
Transfers from Other Funds		10,000	20,000	20,000	0	0.00%
	TOTAL	17,041	20,000	20,000	0	0.00%
	FUND TOTAL	\$17,479	\$20,000	\$20,000	\$0	0.00%

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

FUND BALANCE ANALYSIS

General Fund

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

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

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

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

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

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

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

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

Statement of Net Position – Frederick County, VA
At June 30, 2023

				Component Units	
				School Board	Economic Development Authority
	Governmental Activities	Business-type Activities	Total		
Assets:					
Cash and cash equivalents	\$178,984,497	\$24,791,442	\$203,775,939	\$48,740,868	\$1,908,267
Restricted cash	--	16,173,022	16,173,022	--	--
Receivables, net	85,384,413	1,098,472	86,482,885	137,113	--
Note receivable	2,369,236	--	2,369,236	--	--
Due from other governments	12,505,751	--	12,505,751	10,060,987	--
Prepaid expenses	1,148	--	1,148	--	--
Inventory	--	--	--	682,230	--
Net Pension asset	--	--	--	2,459,412	--
Capital assets:					
Land and construction in progress	55,688,375	7,428,479	63,116,854	19,925,286	--
Other capital assets, net of accumulated depreciation	121,132,755	17,832,005	138,964,760	183,355,374	3,355
Capital assets, net	176,821,130	25,260,484	202,081,614	203,280,660	3,355
Total assets	456,066,175	67,323,420	523,389,595	265,361,270	1,911,622
Deferred Outflows of Resources:					
Deferred charge on refunding	485,491	--	485,491	--	--
OPEB deferrals	12,875,667	650,171	13,525,838	3,618,812	--
Pension deferrals	9,730,073	352,624	10,082,697	28,043,576	--
Total deferred outflow of resources	23,091,231	1,002,795	24,094,026	31,662,388	--
Liabilities:					
Accounts payable and accrued expenses	4,362,908	349,392	4,712,300	24,019,095	23,442
Accrued interest payable	2,940,950	--	2,940,950	--	--
Claims payable	1,019,766	--	1,019,766	1,689,345	--
Unearned revenue	7,258,521	--	7,258,521	--	--
Amounts held for others	1,431,247	--	1,431,247	--	--
Long-term liabilities:					
Due within one year	19,530,525	134,268	19,664,793	2,080,667	34,398
Due in more than one year	240,176,946	19,175,136	259,352,082	130,291,965	14,742
Total liabilities	276,720,863	19,658,796	296,379,659	158,081,072	72,582
Deferred Inflows of Resources:					
Deferred revenue – taxes	71,395,312	--	71,395,312	--	--
Items related to measurement of net OPEB liability	18,379,549	931,796	19,311,345	5,394,466	--
Items related to measurement of net pension liability	8,533,824	332,724	8,866,548	22,844,934	--
Total deferred inflows of resources	98,308,685	1,264,520	99,573,205	28,239,400	--
Net Position:					
Net investment in capital assets	(1,853,075)	25,260,484	23,407,409	203,160,490	3,355
Restricted:					
Net pension asset	--	--	--	2,459,412	--
Opioid settlement	1,494,941	--	1,494,941	--	--
Unrestricted	104,485,992	22,142,415	126,628,407	(94,916,716)	1,835,685
Total net position	\$104,127,858	\$47,402,899	\$151,530,757	\$110,703,186	\$1,839,040

The following is a detail of General Fund balance at June 30, 2023:

Category	General Fund
Nonspendable:	
Prepaid Expenditures	\$1,148
Total Nonspendable	1,148
Restricted:	
PEG Grant	609,903
Courthouse ADA Fees	569,634
Animal Shelter	1,412,402
Proffers	9,749,140
Opioid settlement	51,927
Total Restricted	12,393,006
Committed:	
General Government - various	2,370,740
Education	2,184,109
E-Summons	210,512
Sheriff	1,000
Parks and Recreation	192,036
Total Committed	4,958,397
Assigned:	
Conservation Easement	4,780
Total Assigned	4,780
Unassigned	\$66,836,070
Total Fund Balance	\$84,193,401

As shown above, unassigned fund balance on June 30, 2023 was \$66,836,070.

Below are summary projections for the end of fiscal years 2024 and 2025, and a detail analysis of actual unassigned fund balance of June 30, 2020 through June 30, 2023 is on the following page.

	Projected FY2024	Plan FY2025
Fund Balance, Beginning of Year	\$44,907,742	\$47,696,049
Revenue Sources/Transfers	242,332,920	256,303,468
Expenditures/Transfers	(239,544,613)	(256,303,468)
Fund Balance, End of Year	\$47,696,049	\$47,696,049

General Fund				
	ACTUAL FY2020	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023
Fund Balance, Beginning of Year	\$63,864,244	\$68,630,237	\$82,368,012	\$87,008,625
REVENUES				
General Property Taxes	120,543,325	129,586,450	143,127,050	149,311,202
Other Local Taxes	39,526,349	43,632,400	48,407,932	50,475,138
Permits, Fees, & Licenses	2,285,194	2,424,417	2,657,136	3,368,665
Fines & Forfeitures	248,111	199,394	207,792	204,131
Use of Money & Property	998,794	3,125,173	641,222	3,834,860
Charges for Services	2,344,290	2,411,670	3,178,308	3,404,515
Miscellaneous	156,935	438,314	500,328	821,881
Recovered Costs	7,948,509	4,071,208	5,480,630	6,460,109
Intergovernmental	26,164,055	25,522,405	26,647,732	32,496,747
TOTAL REVENUE	200,215,562	211,411,431	230,848,130	250,377,248
EXPENDITURES				
Current:				
Government Administration	13,652,684	12,304,107	14,441,748	18,334,158
Judicial Administration	2,931,762	2,942,811	3,336,375	3,425,513
Public Safety	41,395,357	42,930,250	48,119,651	51,238,595
Public Works	6,291,241	6,031,603	5,817,279	7,276,084
Health and Welfare	9,959,363	10,125,046	10,562,774	11,010,351
Community College	81,308	81,308	81,308	55,000
Education – Public School System	83,349,189	87,933,236	92,283,620	94,339,615
Parks, Recreation, & Cultural	7,625,553	6,244,228	6,907,012	8,358,657
Community Development	2,123,758	2,161,568	2,286,017	7,428,023
Debt Service - County	2,268,063	2,272,561	2,217,732	1,925,904
TOTAL EXPENDITURES	169,678,278	173,026,718	186,053,516	203,391,900
OTHER FINANCING SOURCES (uses)				
Issuance of capital lease	--	--	--	--
Transfers In	3,783,655	7,224,663	5,022,350	--
Transfers Out	(29,554,946)	(31,871,601)	(45,176,351)	(49,800,572)
TOTAL OTHER FINANCING SOURCES	(25,771,291)	(24,646,938)	(40,154,001)	(49,800,572)
Fund Balance, End of Year	\$68,630,237	\$82,368,012	\$87,008,625	\$84,193,401

FUND BALANCE POLICY: The Government Finance Officers Association (GFOA) recommends, at a minimum, that unassigned fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted FY2025 budget, unassigned fund balance will be within this recommended range. An unassigned general fund balance needs to be maintained to assure sufficient cash flows. Since the County collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay County obligations and maintain bond ratings for future borrowings.

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

Type of Fund	7/1/2024			6/30/2025	% Change
	Total Estimated Unassigned Fund Balance, Beg. of Year (a)	Revenue Sources (a)	Expenditures/ Transfers Out	Total Estimated Unassigned Fund Balance, End of Year (a)	
General	\$47,696,049	\$256,303,468	(\$256,303,468)	\$47,696,049	0.00%
Regional Jail	5,205,576	27,905,297	(29,415,997)	3,694,876	-29.02%
Landfill	37,316,528	10,933,092	(11,843,523)	36,406,097	-2.43%
Division of Court Services	75,516	609,135	(623,098)	61,553	-26.40%
Shawneeland	1,752,202	868,160	(1,429,570)	1,190,792	-32.04%
Regional Airport Operating	726,414	2,911,749	(2,911,749)	726,414	0.00%
Regional Airport Capital	5,889,494	25,569,357	(25,569,357)	5,889,494	0.00%
Lake Holiday	962,815	781,763	(1,744,578)	0	-100.00%
Development/Transportation Projects	16,851,773	3,200,000	0	20,051,773	18.99%
EMS Revenue Recovery	0	2,624,594	(2,624,594)	0	0.00%
EDA	282,333	753,442	(753,442)	282,333	0.00%
School Operating	0	238,323,836	(238,323,836)	0	0.00%
School Capital	1,526,830	3,000,000	(4,000,000)	526,830	-65.49%
School Nutrition Services	552,374	8,099,483	(8,099,483)	552,374	0.00%
School Debt	31,847	20,992,393	(20,992,393)	31,847	0.00%
School Private Purpose	550,000	450,000	(450,000)	550,000	0.00%
School Textbook	2,368,786	2,351,589	(3,389,393)	1,330,982	-43.81%
NREP Operating	73,940	7,633,933	(7,633,933)	73,940	0.00%
NREP Textbook	14,515	20,000	(20,000)	14,515	0.00%
Consolidated Services	1,046,368	5,500,000	(5,500,000)	1,046,368	0.00%

(a) Total includes all categories of fund balance.

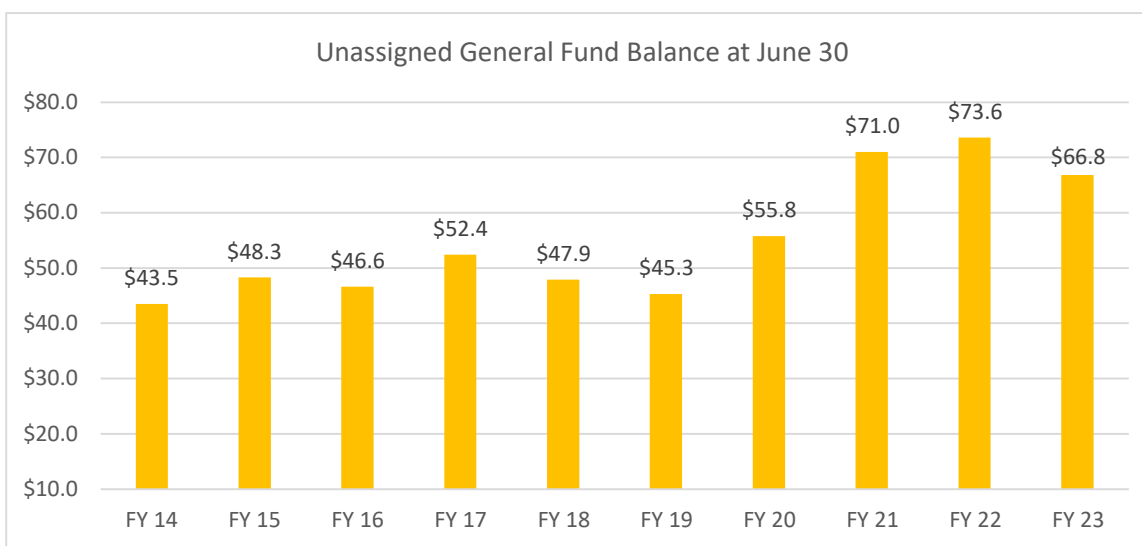
The Board of Supervisors adopted an unassigned fund balance policy that maintains a minimum level of two months (17%) of the operating budget. For FY2025, this amount is equivalent to \$43.5 million. The Board established an additional policy during FY2020 to transfer amounts greater than 20% to a capital fund. For FY2025, this amount is equivalent to \$51.2 million. Annually, after year-end information is available, appropriations can be made if funds in unassigned fund balance are greater than 20%.

The Regional Jail budgeted \$1,510,700 to balance the FY2025 budget. The Regional Jail Board continues to increase fund balance at the end of the fiscal year, mostly due to the large number of vacant positions. A fund balance policy has been adopted to ensure reserves are maintained at a minimum of 12% of the operating budget. Excess funds are used to ease the financial burden to participating localities.

The Landfill continues to carry a large fund balance to fund future cell development and closure costs.

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

The Board of Supervisors balanced the FY2025 General Fund budget without the use of unassigned fund balance funding. However, the Board did appropriate funding from the Capital Fund for General Fund capital needs, school capital asset preservation, and transportation projects. The chart below illustrates unassigned fund balance at June 30 of each fiscal year for the last ten years.



After the preceding fiscal year to the budget is officially closed, staff provided the Board of Supervisors with the balance of unassigned fund balance. At this time, the unassigned fund amount that is greater than 20% of the operating budget, are considered for a supplemental appropriation for capital. In FY2024, \$15,434,981 was transferred to the Capital Fund.

Long-Range Planning for Construction Projects

Several years ago, as Frederick County continued with a rapidly growing economy and community, the Board of Supervisors recognized the need to have a long-range plan for construction projects. With the assistance of a financial advisor, the Board set an agenda to do the following:

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

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

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

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

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

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

BASIS OF FINANCIAL REPORTING

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

Government-Wide Statements:

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

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

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

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

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

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

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

Fund Financial Statements:

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

The County has three kinds of funds:

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

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

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

A Profile of Frederick County

History

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



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

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

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

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

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

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

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

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

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

Historic Preservation

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

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

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

Battlefields:

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

Fortifications/Entrenchments:

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



Third Battle of Winchester

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

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

Physical Characteristics

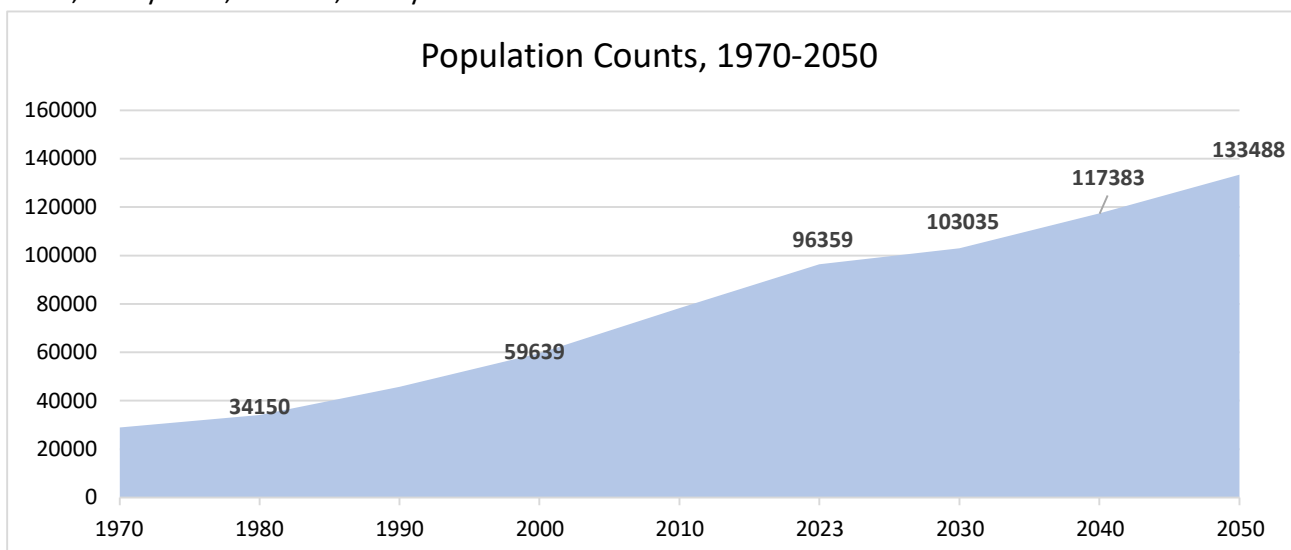
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend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

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

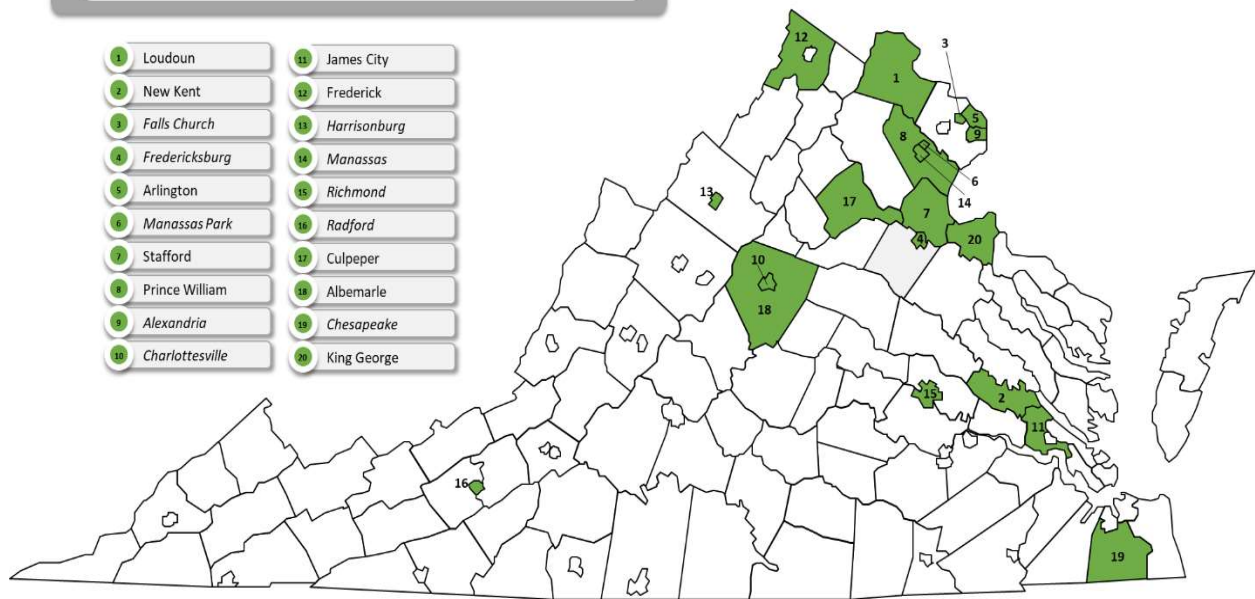
The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone, and limestone formations. This area consists of alternating valleys and ridges that run north-south through the County. Most of the area is forested. The ridges tend to be very steep, and the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

Population

According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. The current population estimate (July 1, 2023) is 96,359. It is projected that the population of Frederick County will be approximately 103,035 by 2030, 117,383 by 2040, and 133,488 by 2050.



Top-20 FASTEST GROWING LOCALITIES (2010 - 2020)



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

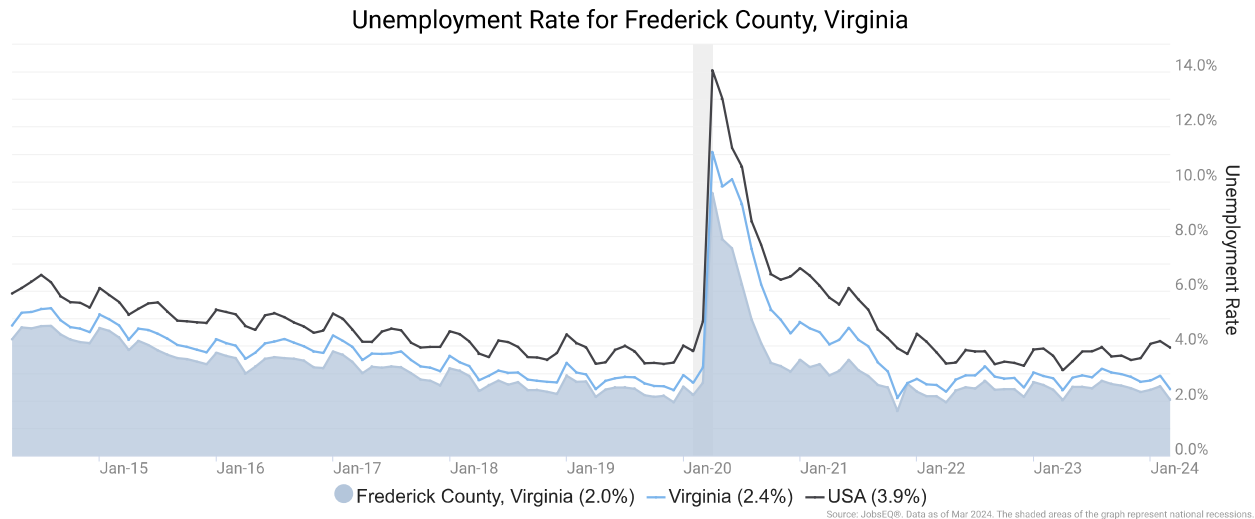
Employment Trends

Frederick County had a total of 41,303 jobs in the fourth quarter of 2023 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,264 workers in the fourth quarter of 2023. Of individuals aged 25 to 64 in Frederick County, 29.4% have a bachelor's degree or higher which compares with 35.8% in the nation.

Industry	# of Employees	%
Manufacturing	6,264	15.2%
Transportation and Warehousing	5,673	13.7%
Retail Trade	4,416	10.7%
Educational Services	3,363	8.1%
Finance and Insurance	2,878	7.0%
Construction	2,869	6.9%
Accommodation and Food Services	2,533	6.1%
Admin, Support, & Waste Management & Remediation Services	2,302	5.6%
Health Care and Social Assistance	2,074	5.0%
Public Administration	1,920	4.6%
Other Services (except Public Administration)	1,527	3.7%
Wholesale Trade	1,331	3.2%
Professional, Scientific, and Technical Services	1,260	3.1%
Management of Companies and Enterprises	864	2.1%
Agricultural, Forestry, Fishing and Hunting	484	1.2%
Real Estate and Rental and Leasing	441	1.1%
Arts, Entertainment, and Recreation	422	1.0%
Information	338	0.8%
Utilities	187	0.5%
Mining, Quarrying, and Oil and Gas Extraction	79	0.2%
Manufacturing	78	0.2%

Source: JobsEQ, Data as of 2023Q4

Unemployment rates for Frederick County have paralleled those of Virginia. As of March 2024, Frederick County's unemployment rate was 2.01% compared to 2.04% in March 2023. Virginia's rate was 2.4% in March 2024 compared to 2.8% in March 2023. The United States unemployment rate was 3.9% in March 2024 compared to 3.6% in March 2023.



Public School System

Frederick County Public Schools (FCPS), the 19th largest school division in Virginia, is composed of twelve elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program, that provides services to some of its special education population. FCPS also serves 72 prekindergarten students at four elementary schools. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school division also provides building maintenance services for the county government office buildings and the regional library. The transportation facility provides vehicle maintenance services and fuel to county agencies as well as the school division.

In the fall of 2023 (school year 2023-2024), student enrollment was 14,178 representing an increase of 210 students compared to a year earlier. FCPS student enrollment grew by 533 or 3.9 percent over the past five years. The structure of the school division is designed to support the needs of the 14,459 students projected for the school year 2024-2025. 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
2019-20	83	54	6,086	3,354	4,338	13,915	270
2020-21	68	48	5,704	3,313	4,477	13,610	-305*
2021-22	78	72	5,939	3,252	4,558	13,899	289
2022-23	68	72	6,050	3,153	4,625	13,968	69
2023-24	62	72	6,166	3,187	4,691	14,178	210
Membership Projections							
2024-25	62	72	6,322	3,302	4,701	14,459	281
2025-26	62	72	6,510	3,402	4,621	14,667	208
2026-27	62	72	6,636	3,463	4,581	14,814	147
2027-28	62	72	6,585	3,608	4,590	14,918	104
2028-29	62	72	5,606	3,644	4,669	15,052	134

PS – special needs preschool PK – prekindergarten

*Decline due to COVID-19 pandemic

In FY 2020-2021, FCPS realized a temporary decline in student enrollment due to the COVID-19 pandemic. Student enrollment is expected to grow to 14,459 in school year 2024-2025.

Based on actual FY2023 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 7% lower than the state average.

Cost Per Pupil Comparison							
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Winchester City	13,057	13,638	14,091	14,098	15,229	16,895	18,768
Clarke County	11,631	12,034	12,250	12,712	13,508	13,862	14,536
Warren County	10,182	10,625	11,176	11,370	12,556	13,486	14,165
Loudoun County	14,317	14,551	15,277	16,106	17,358	18,767	19,791
Shenandoah County	10,737	11,108	11,619	12,150	12,735	14,229	15,635
Fauquier County	12,567	12,891	13,782	13,546	14,996	15,878	16,280
Frederick County	11,823	12,411	12,889	13,091	14,214	14,333	15,501
State Average	12,171	12,548	12,931	13,241	14,206	15,541	16,672
Regional Average	12,045	12,465	13,012	13,296	14,371	15,350	16,382

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

Quality of Life

Higher Education

Laurel Ridge Community College (LRCC) is a comprehensive, public institution with campuses located in Frederick County, Fauquier County, and Page County and offers more than 80 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. These include high quality instructional programs at the Associate Degree diploma, certificate, and developmental studies level LRCC also serves the business community by offering workforce preparation programs for employees and employers. LRCC serves more than 7,500 unduplicated credit students.

Shenandoah University offers more than 200 academic programs of study and has a school enrollment of approximately 4,000 students. The schools include Eleanor Wade Custer School of Nursing, Bernard J. Dunn School of Pharmacy, School of Business, School of Health Professions, College of Arts and Sciences, Division of Education & Leadership, Division of Applied Technology, and Shenandoah Conservatory. There are 22 colleges and universities within a 125 mile radius of Frederick County.

Cost of Living

The cost of living in Frederick County is about 102.4% of the national average. According to MRIS, the median sold price of housing was \$429,000 in April 2024.

Crime

The latest FBI report (data for 2022) gives the crime rate per 100,000 people for the USA as 380.7. The crime rate for the Frederick County area was 124.7 in 2022, down from 139.8 in 2021.

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 30,960 registered library card holders in Frederick County. During the period of July 1, 2023 through June 30, 2024, Frederick County residents had the following usage:

- traditional checkouts: 378,616;
- electronic (ebooks, eaudiobooks, music, magazines, streaming video) checkouts: 109,913
- documents retrieved from online databases (historical documents, research articles, periodicals): 138,108

Medical Care

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

Parks

Frederick County currently owns and operates two district parks, Clearbrook Park, located in the Stonewall district and Sherando Park, located in the Opequon district. Both parks provide county residents active and passive recreation facilities including multi-use trails, an outdoor swimming pool, playgrounds, picnic areas, fishing, and volleyball. In addition, Sherando Park has soccer, softball, and baseball fields, an eighteen-hole and nine-hole disc golf courses, outdoor exercise area, outdoor bike park, and approximately five miles of mountain bike trails.

Pickleball courts, new Warrior Drive shelter, and a playground replacement for the Abex shelter will all be available for community use during the summer of 2024.



Sherando Park – Junior Disc Golf Course



Clearbrook Park – New Playground

playground was added in the spring of 2023.

There are four neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district, Frederick Heights in the Redbud district, Rose Hill Park in the Back Creek district, and the Bowman Library Lake Trail in the Shawnee district. An amphitheater with a stage and pergola opened in the summer of 2023 at the Bowman Library Lake Trail and a fishing pier was added in the spring of 2023 to the existing half-mile walking trail. The Department is currently seeking a grant to partially fund a 25-acre active park on Old Charlestown Road and funding for Phase I of the Abrams Creek trail corridor has been secured via a grant and is currently in the design phase with construction anticipated to begin in FY2025.



Amphitheater at the Bowman Library Lake Trail



Clearbrook Park – Youth Trout Derby

Clearbrook Park has an outdoor exercise area, a 6-court sand volleyball complex constructed in partnership with the Blue Ridge Volleyball Association, pickleball courts, and the main playground was replaced in the late fall of 2023. An addition to the paved walking path completes approximately a 1-mile loop around the park, and the former ranger station is being refurbished for public use by July of 2024.

Frederick County opened a new softball/baseball complex at Stonewall Park during the summer of 2020. This park provides five athletic fields of various sizes to be used for a combination of youth and adult athletic programs. A small tot lot

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

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

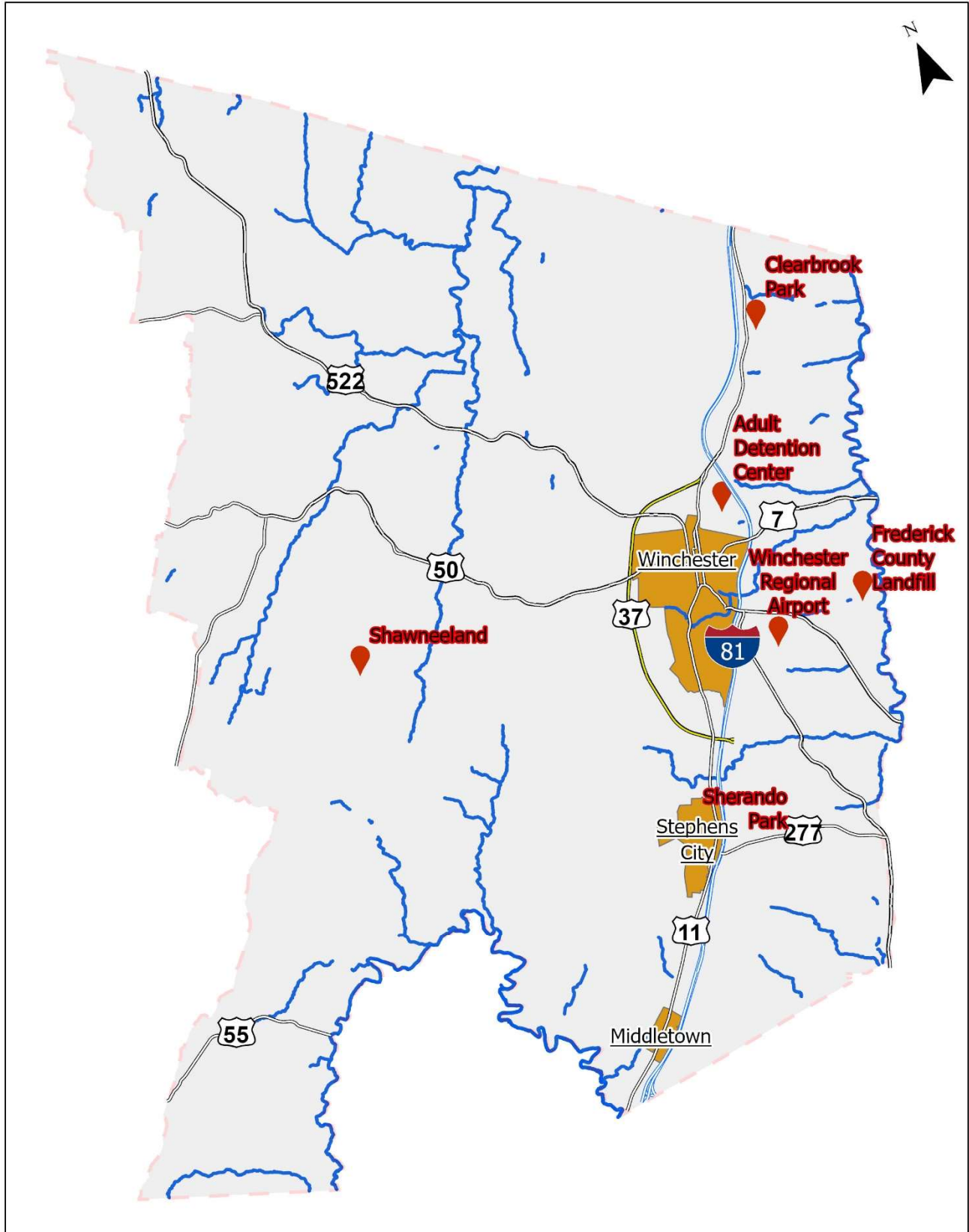
ages, and free lap swimming at either outdoor pool.



2024 Loudoun Street Mile

Frederick County Parks and Recreation provides approximately 210 recreation programs throughout the year. Programs include basicREC, youth and adult sports, fitness, general interest, trips, aquatic, and senior programs. The department provides signature special events to include Walking in a Winter Wonderland; a month-long celebration of lights at Clearbrook Park, the July 4th Celebration held at Sherando Park, the Apple Blossom 10K and Kids Blooming Mile, and the Battlefield Half Marathon, the only distance race in the immediate area. Two new races were added for 2024: the Loudoun Street Mile and the Glow Run which will benefit the Frederick County Public Schools Bright Futures program.

Map of Frederick County, VA



Housing

Housing Types

of single family homes: 30,885

of townhomes: 5,046

of apartment units: 1,705



40 HUD
foreclosures as
of end of April
2024

- Average sale price of a home: \$533,285 (May 2024)
- Average # of days a house is on the market: 29 (May 2024)

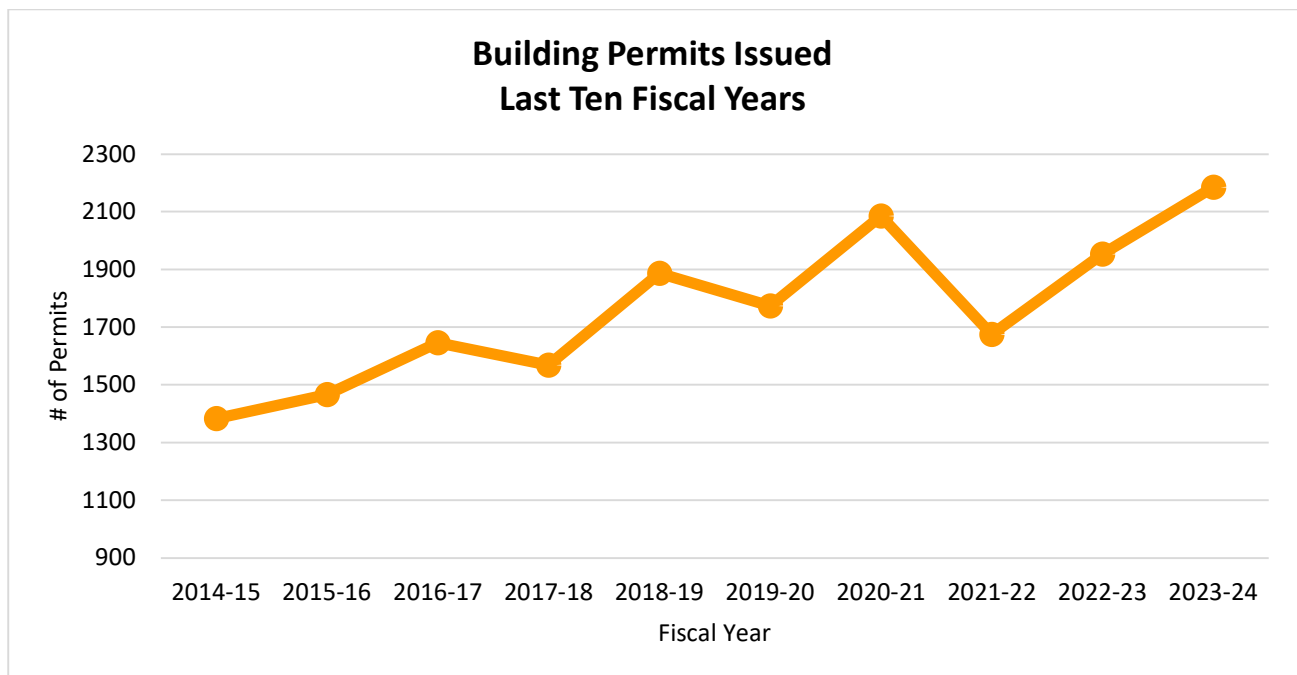


**PROPERTY VALUE AND CONSTRUCTION – FREDERICK COUNTY, VA
LAST TEN FISCAL YEARS**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
2014-15	230	99,660,910	1,153	135,043,027	8,149,289,029	872,850,680
2015-16	246	74,856,234	1,220	149,274,072	8,534,068,052	891,411,050
2016-17	224	177,202,465	1,422	279,570,276	9,113,604,193	943,594,650
2017-18	136	80,733,916	1,432	195,754,178	9,712,087,084	988,802,200
2018-19	196	73,330,630	1,690	161,981,381	10,245,922,812	1,079,293,250
2019-20	201	137,829,932	1,572	168,762,358	11,045,742,031	1,177,331,100
2020-21	188	68,673,693	1,897	233,535,189	11,453,180,102	1,229,848,750
2021-22	130	29,675,396	1,544	208,103,715	12,013,475,550	1,281,201,150
2022-23	152	117,403,357	1,801	256,786,943	13,546,649,700	1,330,712,200
2023-24	108	112,807,404	2,077	260,162,999	15,157,502,000	1,369,105,850

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**

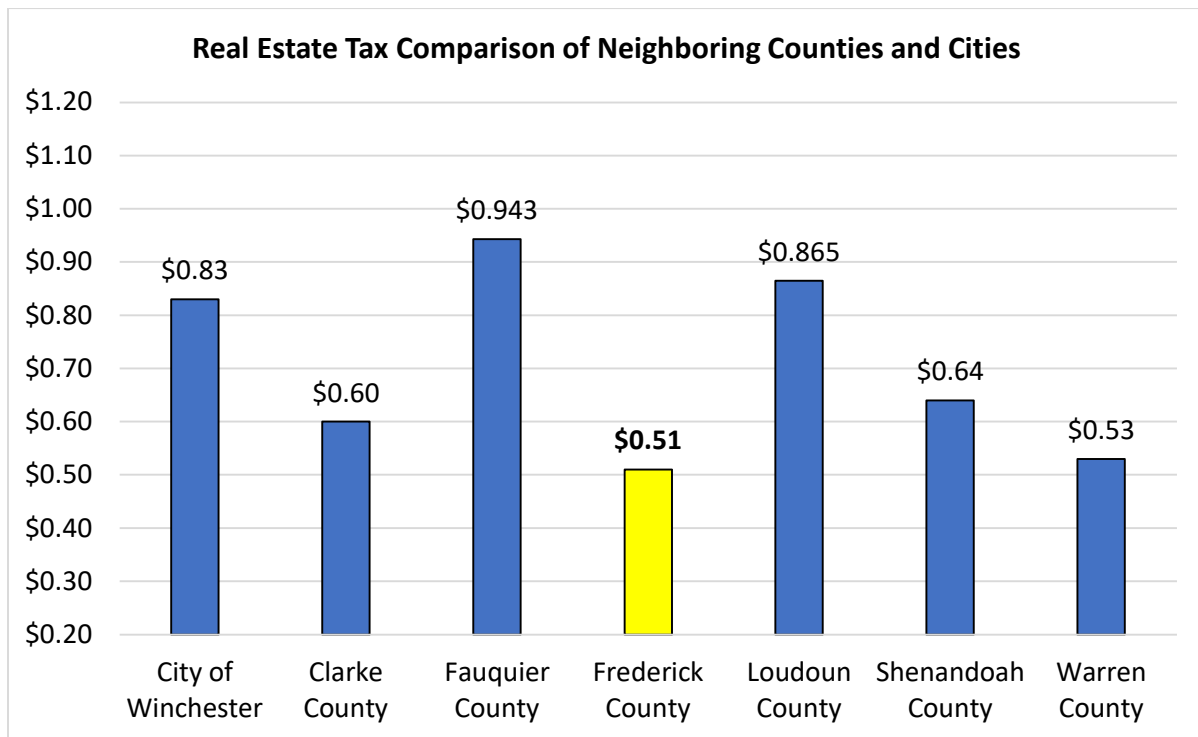
Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
2014-15	8,149,289,029	1,066,745,109	315,089,475	41,613,492	367,409,534	2,751,089	9,942,897,728
2015-16	8,531,313,390	1,119,825,165	336,670,936	41,363,812	438,123,088	2,567,006	10,469,863,397
2015-17	9,113,604,193	1,069,481,659	372,087,261	41,640,270	411,242,029	2,239,737	11,010,295,149
2017-18	9,712,087,084	1,267,398,404	394,297,574	42,252,296	446,856,822	1,972,840	11,864,865,020
2018-19	10,245,922,812	1,303,950,734	399,905,501	40,648,192	425,870,977	1,678,857	12,417,977,073
2019-20	11,045,742,031	1,388,113,329	427,162,771	41,571,613	444,856,732	1,582,726	13,349,029,202
2020-21	11,453,180,102	1,485,183,613	410,711,083	40,204,589	420,275,891	1,353,609	13,810,908,887
2021-22	12,013,475,550	1,519,666,217	451,967,908	38,120,780	439,261,387	1,219,903	14,463,711,745
2022-23	13,546,649,700	1,686,939,295	483,638,909	39,318,739	392,156,957	1,182,031	16,149,885,631
2023-24	15,157,502,000	1,654,478,507	482,603,700	47,662,831	444,596,625	1,442,224	17,788,285,887

Source: Frederick County Commissioner of the Revenue Office

PROPERTY TAX RATES – FREDERICK COUNTY, VA LAST TEN CALENDAR YEARS						
Calendar Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
2015	0.56	4.86	2.00	0.56	0.56	0.56
2016	0.60	4.86	2.00	0.60	0.60	0.60
2017	0.60	4.86	2.00	0.60	0.60	0.60
2018	0.61	4.86	2.00	0.61	0.61	0.61
2019	0.61	4.86	2.00	0.61	0.61	0.61
2020	0.61	4.86	2.00	0.61	0.61	0.61
2021	0.61	4.86	2.00	0.61	0.61	0.61
2022	0.61	4.23	2.00	0.61	0.61	0.61
2023	0.51	4.23	2.00	0.51	0.51	0.51
2024	0.51	4.23	2.00	0.51	0.51	0.51

Real Estate rates are based on 100% of fair market value.

Tax rates are based on per \$100 of assessed valuation.

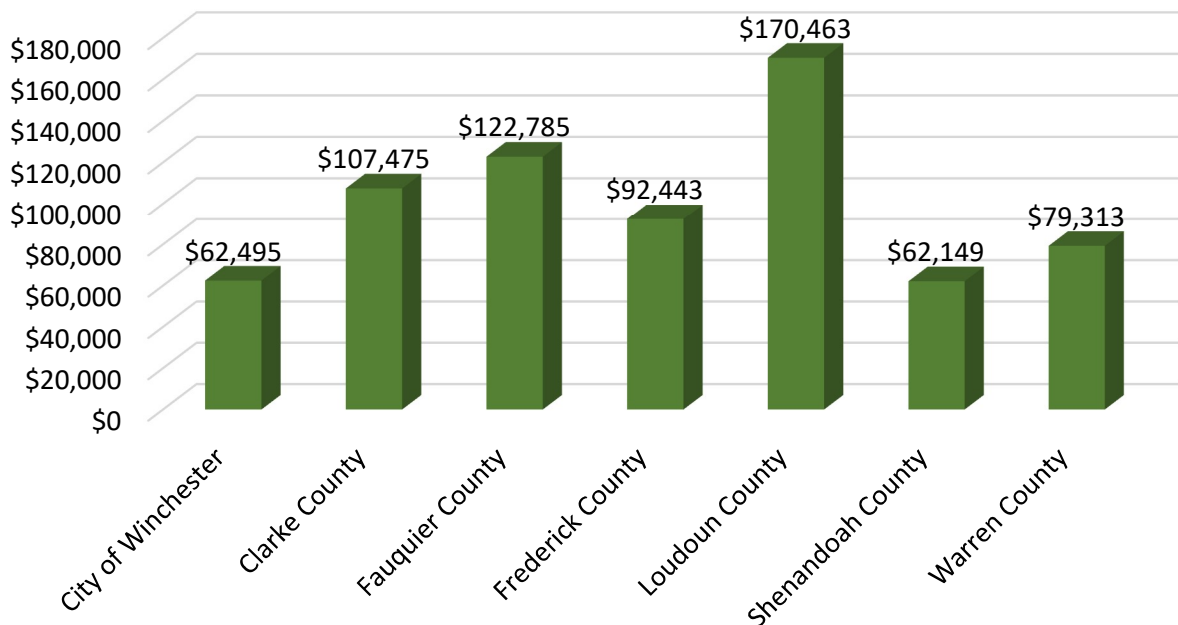


**DEMOGRAPHIC STATISTICS – FREDERICK COUNTY, VA
LAST TEN CALENDAR YEARS**

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (4)
2014	82,059	42,701	13,092	4.5%
2015	82,623	44,871	13,092	4.0%
2016	83,998	46,356	13,246	3.5%
2017	85,820	46,478	13,525	3.2%
2018	87,776	48,100	13,645	2.6%
2019	88,830	49,643	13,875	2.1%
2020	89,790	52,377	13,610	4.6%
2021	92,981	56,544	13,899	2.5%
2022	94,871	59,702	13,968	2.4%
2023	96,359	N/A	14,178	2.3%

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

Median Household Income Comparison of Neighboring Counties and Cities



Frederick County, Virginia
Additional Miscellaneous/Demographic Statistics

	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
Demographics						
Population (ACS)	—	—	—	92,007	8,624,511	331,097,593
Male	50.3%	49.5%	49.6%	46,279	4,268,775	164,200,298
Female	49.7%	50.5%	50.4%	45,728	4,355,736	166,897,295
Median Age ²	—	—	—	40.6	38.7	38.5
Under 18 Years	22.7%	21.8%	22.1%	20,911	1,876,826	73,213,705
18 to 24 Years	7.6%	9.6%	9.4%	7,028	828,543	31,282,896
25 to 34 Years	12.1%	13.6%	13.7%	11,114	1,170,113	45,388,153
35 to 44 Years	12.8%	13.3%	12.9%	11,769	1,145,151	42,810,359
45 to 54 Years	12.9%	12.8%	12.4%	11,898	1,102,944	41,087,357
55 to 64 Years	13.8%	13.0%	12.9%	12,651	1,119,928	42,577,475
65 to 74 Years	10.5%	9.5%	9.7%	9,642	819,644	32,260,679
75 Years, and Over	7.6%	6.5%	6.8%	6,994	561,362	22,476,969
Race: White	86.0%	63.5%	65.9%	79,098	5,473,610	218,123,424
Race: Black or African American	4.2%	18.9%	12.5%	3,902	1,630,355	41,288,572
Race: American Indian and Alaska Native	0.4%	0.3%	0.8%	344	23,728	2,786,431
Race: Asian	1.9%	6.9%	5.8%	1,794	591,088	19,112,979
Race: Native Hawaiian and Other Pacific Islander	0.1%	0.1%	0.2%	90	6,185	624,863
Race: Some Other Race	3.0%	3.5%	6.0%	2,769	303,247	20,018,544
Race: Two or More Races	4.4%	6.9%	8.8%	4,010	596,298	29,142,780
Hispanic or Latino (of any race)	10.1%	10.0%	18.7%	9,317	865,015	61,755,866
Population Growth						
Population (Pop Estimates) ⁴	—	—	—	95,051	8,683,619	333,287,557
Population Annual Average Growth ⁴	1.7%	0.6%	0.6%	1,480	49,616	1,940,990
Economic						
Labor Force Participation Rate and Size (civilian population 16 years and over)	63.9%	65.0%	63.3%	46,838	4,442,586	167,857,207
Prime-Age Labor Force Participation Rate and Size (civilian population 25-54)	83.8%	84.3%	82.8%	28,852	2,806,339	106,380,520
Armed Forces Labor Force	0.5%	1.8%	0.5%	384	128,257	1,236,378
Veterans, Age 18-64	6.5%	7.7%	4.3%	3,500	404,696	8,636,019
Veterans Labor Force Participation Rate and Size, Age 18-64	82.6%	82.4%	77.1%	2,892	333,453	6,656,238
Median Household Income ²	—	—	—	\$92,443	\$87,249	\$75,149
Per Capita Income	—	—	—	\$43,375	\$47,210	\$41,261
Mean Commute Time (minutes)	—	—	—	32.7	27.9	26.7
Commute via Public Transportation	0.3%	3.0%	3.8%	114	127,841	5,945,723
Educational Attainment, Age 25-64						
No High School Diploma	11.2%	7.7%	10.1%	5,315	351,396	17,373,867
High School Graduate	30.5%	22.7%	25.1%	14,466	1,027,972	43,176,248
Some College, No Degree	20.5%	18.4%	19.7%	9,744	834,634	33,916,989
Associate's Degree	8.3%	8.3%	9.2%	3,939	374,676	15,886,884
Bachelor's Degree	17.7%	24.7%	22.4%	8,408	1,118,775	38,451,123
Postgraduate Degree	11.7%	18.3%	13.4%	5,560	830,683	23,058,233

Housing						
Total Housing Units	—	—	—	35,963	3,625,285	140,943,613
Median House Value (of owner-occupied units) ²	—	—	—	\$333,600	\$339,800	\$281,900
Homeowner Vacancy	0.8%	1.0%	1.1%	204	23,169	931,393
Rental Vacancy	4.7%	4.9%	5.5%	376	57,459	2,623,236
Renter-Occupied Housing Units (% of Occupied Units)	22.5%	33.1%	35.2%	7,561	1,090,477	44,238,593
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	3.6%	6.1%	8.3%	1,207	199,566	10,474,870
Social						
Poverty Level (of all people)	6.8%	10.0%	12.5%	6,114	836,686	40,521,584
Households Receiving Food Stamps/SNAP	5.5%	8.3%	11.5%	1,849	274,320	14,486,880
Enrolled in Grade 12 (% of total population)	1.1%	1.4%	1.4%	1,056	116,938	4,476,703
Disconnected Youth ³	2.0%	1.7%	2.5%	89	7,834	430,795
Children in Single Parent Families (% of all children)	28.9%	31.1%	34.0%	5,647	551,860	23,568,955
With a Disability, Age 18-64	8.0%	7.4%	8.7%	7,205	623,631	28,315,092
With a Disability, Age 18-64, Labor Force Participation Rate and Size	8.7%	9.7%	10.5%	4,615	501,711	20,879,820
Foreign Born	50.4%	47.6%	45.5%	2,326	239,041	9,492,098
Speak English Less Than Very Well (population 5 yrs and over)	7.5%	12.6%	13.7%	6,863	1,089,605	45,281,071
Uninsured	4.2%	5.9%	8.2%	3,668	477,552	25,704,846

[Source: JobsEQ®](#)

1. American Community Survey 2018-2022, unless noted otherwise

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

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

4. Census Population Estimate 2023, annual average growth rate since 2013

**PRINCIPAL REAL PROPERTY TAXPAYERS – FREDERICK COUNTY, VA
AT JUNE 30, 2024**

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Trans Allegheny Interstate	Utility	147,620,587	0.90%
The Village at Orchard Ridge	Senior Living	90,744,400	0.55%
Navy Federal	Call Center	79,752,500	0.49%
GPT BTS (Amazon)	Distribution	76,838,400	0.47%
Shenandoah Valley Electric	Utility	68,407,896	0.42%
Fort Collier Group	Industrial Park	64,567,000	0.40%
H P Hood	Dairy Plant	63,925,500	0.39%
Blackburn Commerce Center	Industrial	56,305,300	0.34%
Rappahannock Electric Coop	Utility	45,817,080	0.28%
Potomac Edison Co	Utility	45,253,353	0.28%
Total		705,240,527	4.52%
Total assessed valuation for all real property – 2024 calendar year assessment		16,368,658,025	100.00%

(1) Percentage of total assessed valuation is based on 2024 tax year assessed value for real property taxes

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

Name	Type of Business	Employee Range
Valley Health System	Regional Health Care Network	1,000+
Frederick County Public Schools	Local Public Education	1,000+
Navy Federal Credit Union	Management of Companies and Enterprises	1,000+
Amazon Fulfillment Services, Inc.	Administrative and Support Services	1,000+
Trex Company, Inc.	Plastics and Rubber Products Manufacturing	1,000+
US Department of Homeland Defense	Administration of Economic Programs	1,000+
County of Frederick	Local Government	1,000+
Wal-Mart	Retail	1,000+
Winchester City Public Schools	Local Public Education	500-999
Shenandoah University	Higher Education	500-999
The Home Depot	Retail & Distribution	500-999
City of Winchester	Local Government	500-999
Newell Brands Industries	Plastics and Rubber Products Manufacturing	500-999
H. P. Hood, Inc.	Dairy Plant	500-999
U.S. Federal Bureau of Investigation	Federal Government	500-999
Martin's Food Market	Grocery	500-999
Kraft Heinz Company	Food Manufacturing	500-999
Thermo Fisher Scientific	Chemical Manufacturing	250-499
Kohl's Department Stores	Retail	250-499
Grafton School, Inc.	Educational Services	250-499

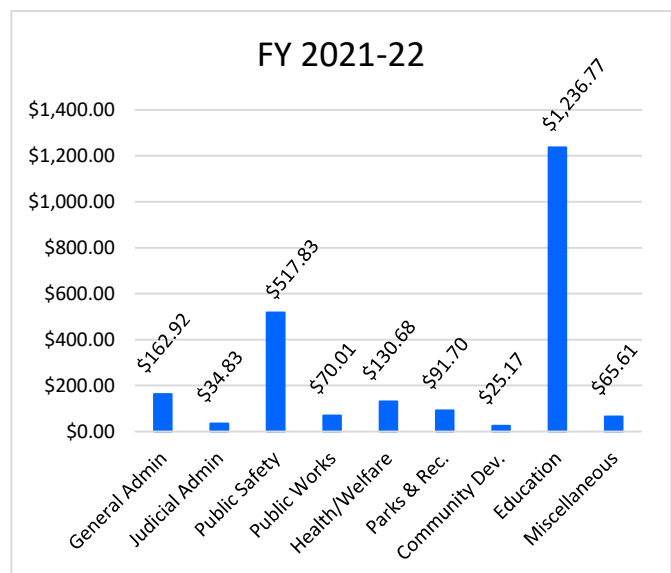
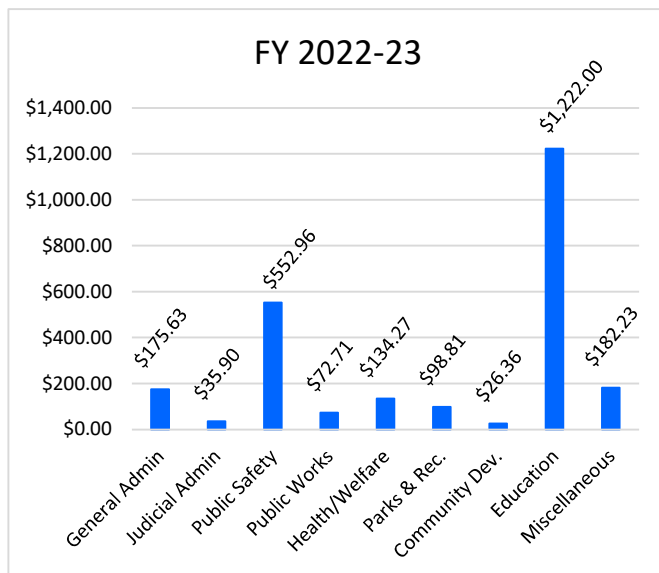
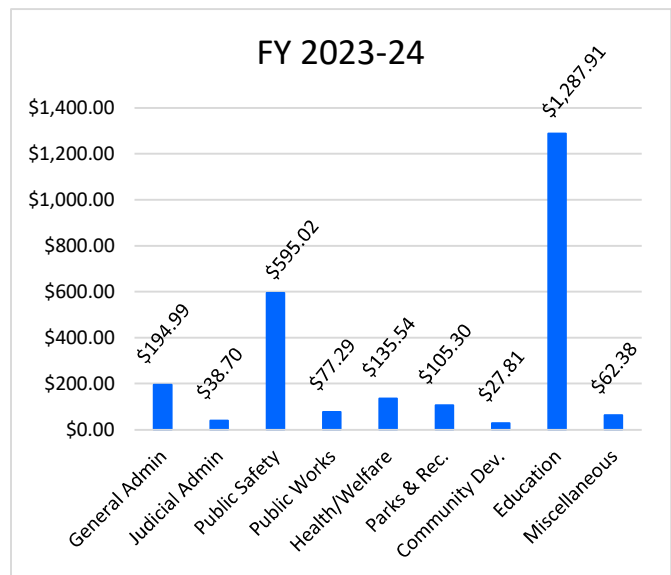
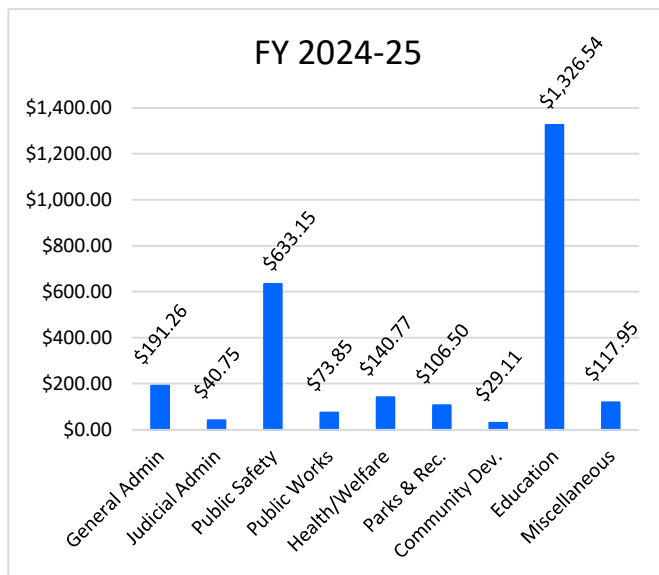
**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA
AT JUNE 30, 2024**

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	240
	Number of paid firefighters	165
Police Protection:	Number of stations	1
	Number of law enforcement personnel	136
Education:	Elementary Schools	12
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	14,178
	Number of instructional personnel	1,811
Parks and Recreation:	Number of district parks	2
	Total district park acreage	375
	Number of neighborhood parks	4
	Total neighborhood acreage	36.13
	Number of park visitors (estimated)	362,418
	Number of shelter visitors	47,000
	Number of pool visitors (daily admission only)	17,966
	Number of shelters	17
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses	2
	Number of outdoor fitness equipment areas	2
	Number of swimming pools	2
	Number of community centers	5
	Number of baseball fields maintained (Parks only)	5
	Number of softball fields maintained (Parks only)	6
	Number of soccer fields maintained (Parks only)	6
	Number of county government sites maintained	3
	Number of school sites maintained	24
	Total FCPS acreage maintained	384.5
	Number of basicREC sites	12
	Number of recreation program participants	81,200
Building Permits Issued:	Residential and Commercial	2,185

FREDERICK COUNTY PER CAPITA COSTS

	General Fund FY 2024-25	Per Capita \$	% of Total
General Administration	\$18,430,076	\$191.26	7.19%
Judicial Administration	3,926,445	40.75	1.53%
Public Safety	61,009,935	633.15	23.80%
Public Works	7,116,093	73.85	2.78%
Health/Welfare	13,563,987	140.77	5.29%
Parks & Rec./Cultural	10,262,509	106.50	4.00%
Community Development	2,805,134	29.11	1.10%
Education (includes Debt Service)	127,824,028	1,326.54	49.88%
Miscellaneous	11,365,261	117.95	4.43%
	\$256,303,468	\$2,659.88	100.00%

Dollar amounts are based on an estimated population of 96,359.

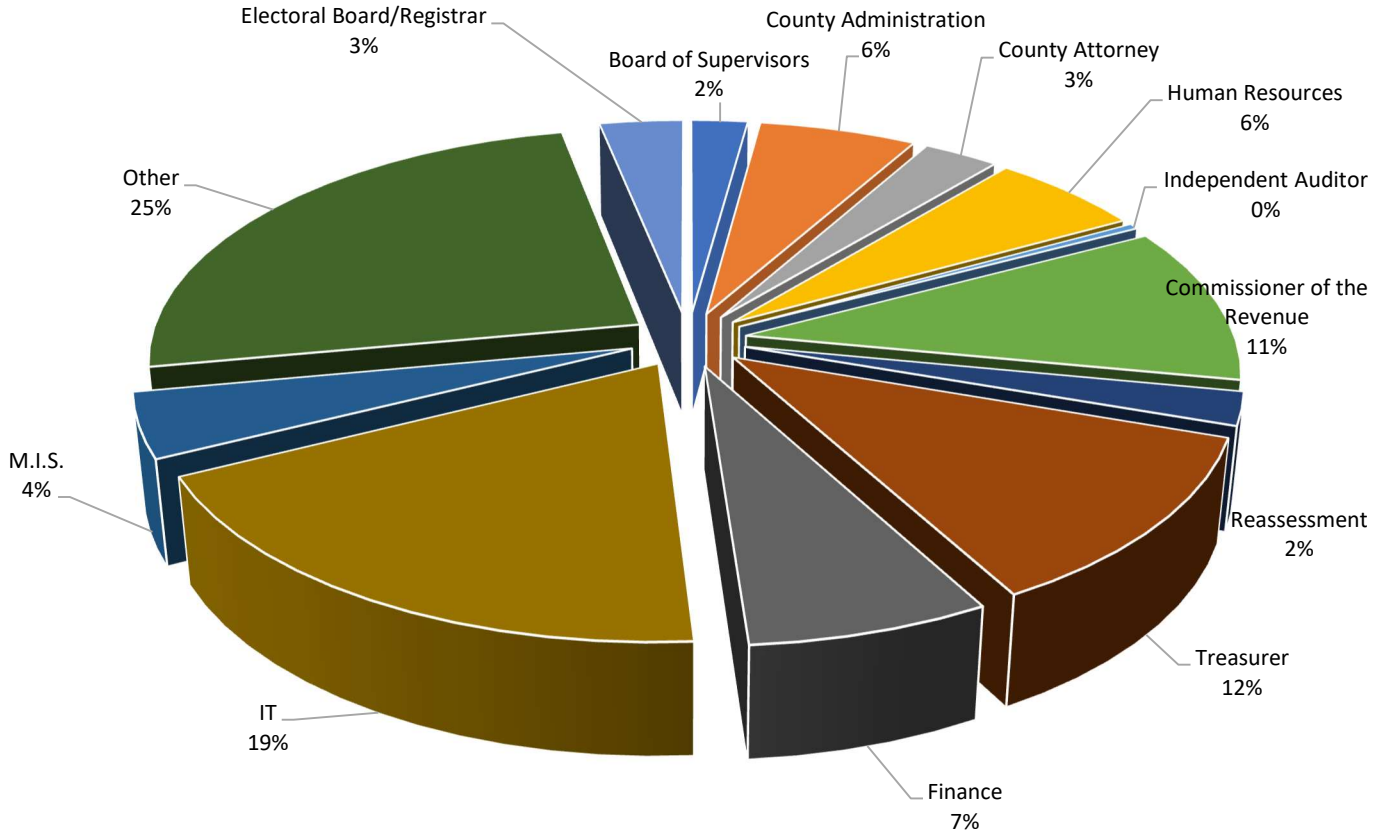


Administration



Frederick County Administration Complex
Winchester, Virginia

General Government Administration



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Board of Supervisors	\$380,784	\$396,706	\$416,307	\$19,601	4.94%
County Administrator	876,966	1,112,222	976,131	-136,091	-12.24%
County Attorney	490,085	533,756	563,688	29,932	5.61%
Human Resources	819,776	1,080,353	1,139,544	59,191	5.48%
Independent Auditor	68,200	68,200	78,000	9,800	14.37%
Commissioner of the Revenue	1,944,133	1,994,583	2,091,151	96,568	4.84%
Reassessment	362,412	419,366	520,280	100,914	24.06%
Treasurer	1,845,567	2,174,361	2,265,685	91,324	4.20%
Finance	1,237,387	1,262,936	1,337,559	74,623	5.91%
Information Technologies	2,436,609	3,466,687	2,848,721	-617,966	-17.83%
M. I. S.	800,384	820,202	844,152	23,950	2.92%
Other	14,155,511	4,580,746	4,650,610	69,864	1.52%
Electoral Board/Registrar	493,604	588,726	698,248	109,522	18.60%
TOTAL EXPENDITURES	\$25,911,418	\$18,498,844	\$18,430,076	-\$68,768	-0.37%

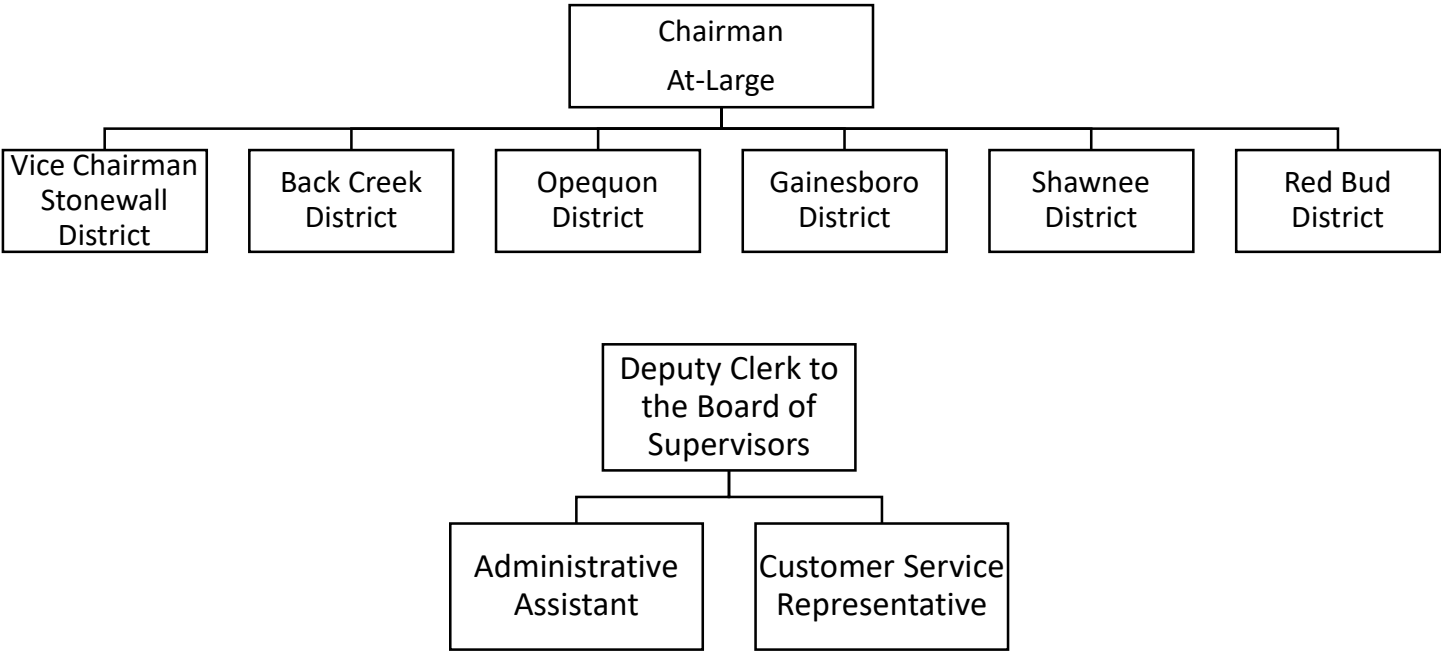
Mission

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

Department Description

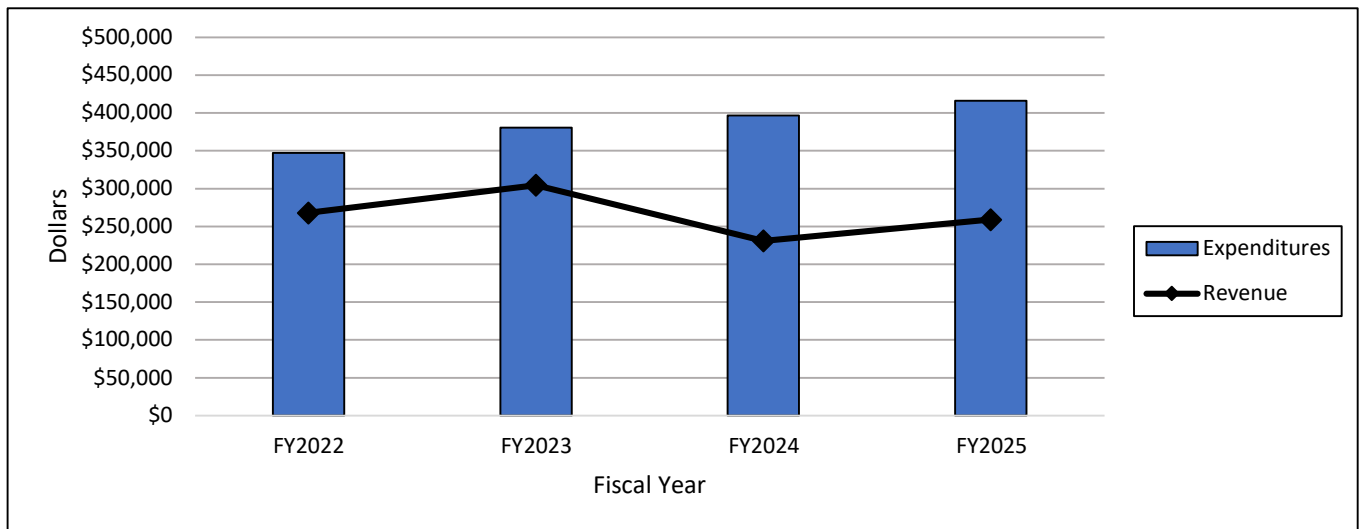
Governmental Authority

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$200,918	\$217,791	\$235,406	\$246,523	\$11,117	4.72%
Operating	146,292	162,993	161,300	169,784	8,484	5.26%
Total	347,210	380,784	396,706	416,307	19,601	4.94%
Fees/Recovered Costs	0	73,520	0	0	0	0.00%
State/Federal	268,063	231,198	231,198	259,327	28,129	12.17%
Local Tax Funding	\$79,147	\$76,066	\$165,508	\$156,980	-\$8,528	-5.15%
Full-Time Positions	1	1	2	2	0	0.00%



FY2025 Total Budget \$416,307

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in software subscription for Board Room recordings

Board of Supervisors

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Resolutions Adopted/Considered	58	80	70
Ordinances Adopted/Considered	11	10	10
Board of Supervisor Meetings	41	35	35
Bond Rating Moody's	Aa2	Aa2	Aa2

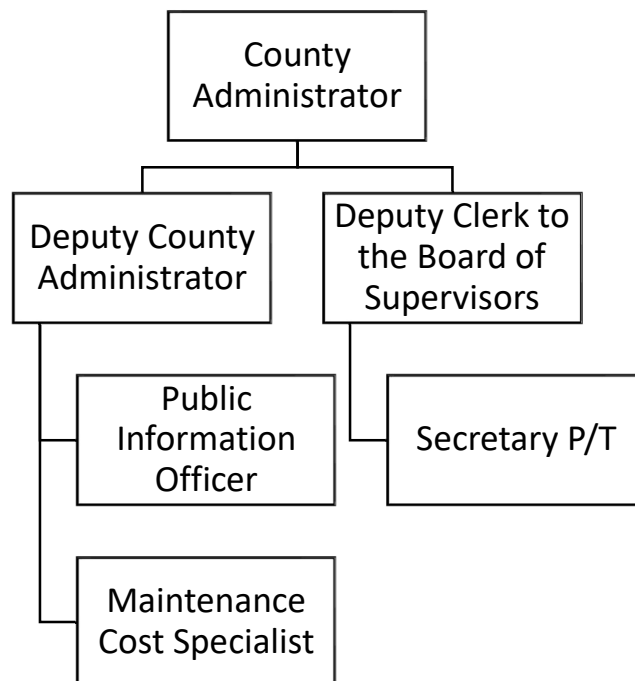
Mission

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

Department Description

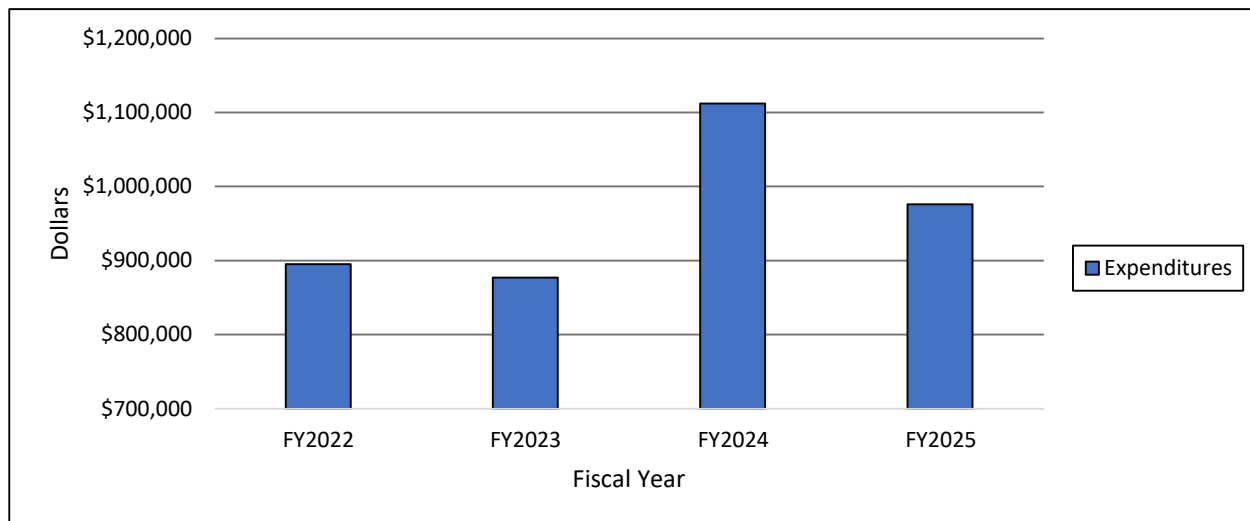
Chief Administrative Office

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$878,523	\$866,328	\$1,069,472	\$932,381	-\$137,091	-12.82%
Operating	16,670	10,638	42,750	36,750	-6,000	-14.03%
Capital/Leases/Long-Term Subscriptions	0	0	0	7,000	7,000	100.00%
Local Tax Funding	\$895,193	\$876,966	\$1,112,222	\$976,131	-\$136,091	-12.24%
Full-Time Positions	6	6	7	5	-2	%



FY2025 Total Budget \$976,131

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024
- Eliminated a vacant Deputy County Administrator position
- Changed a full-time Secretary to part-time

Operating/Capital/Leases

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Bond Rating – Moody's	Aa2	Aa2	Aa2
BOS Agenda Packets	41	30	30
Number of FOIA requests	519	550	1,000

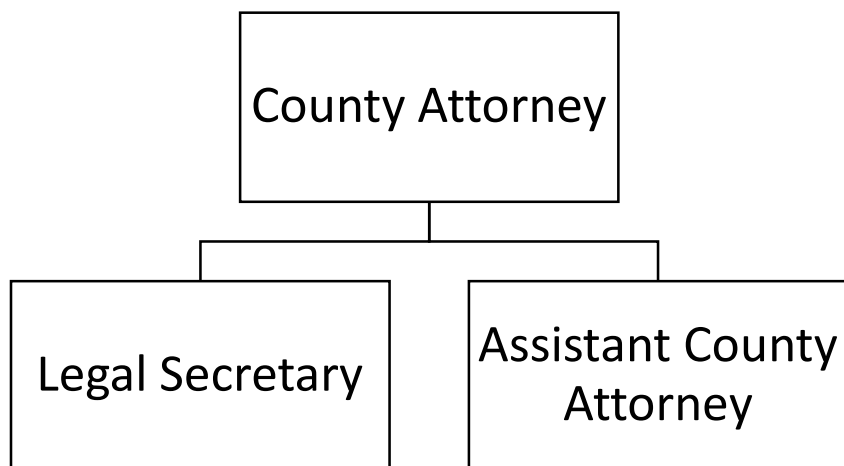
Mission

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

Department Description

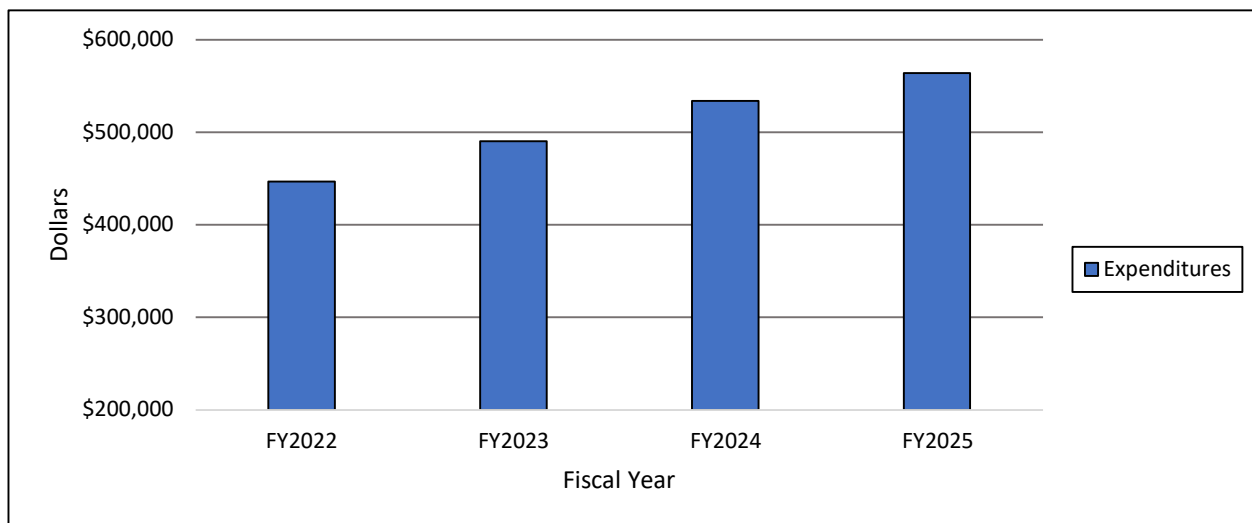
Legal Counsel for Frederick County

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$415,214	\$473,035	\$479,006	\$506,688	\$27,682	5.78%
Operating	31,512	17,050	54,750	56,100	1,350	2.47%
Capital/Long-Term Subscriptions	0	0	0	900	900	100.00%
Local Tax Funding	\$446,726	\$490,085	\$533,756	\$563,688	\$29,932	5.61%
Full-Time Positions	3	3	3	3	0	0.00%



FY2025 Total Budget \$563,688

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in budgeted professional services expenses

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Total litigation matters active during fiscal year	234	195	220
General litigation matters	34	30	40
Collection litigation matters	100	100	100
County Code violation matters	100	65	80
Rezoning applications/proffer statements reviewed/consulted on	12	12	15
FOIA requests involving extensive County Attorney review/involvement	4	8	8

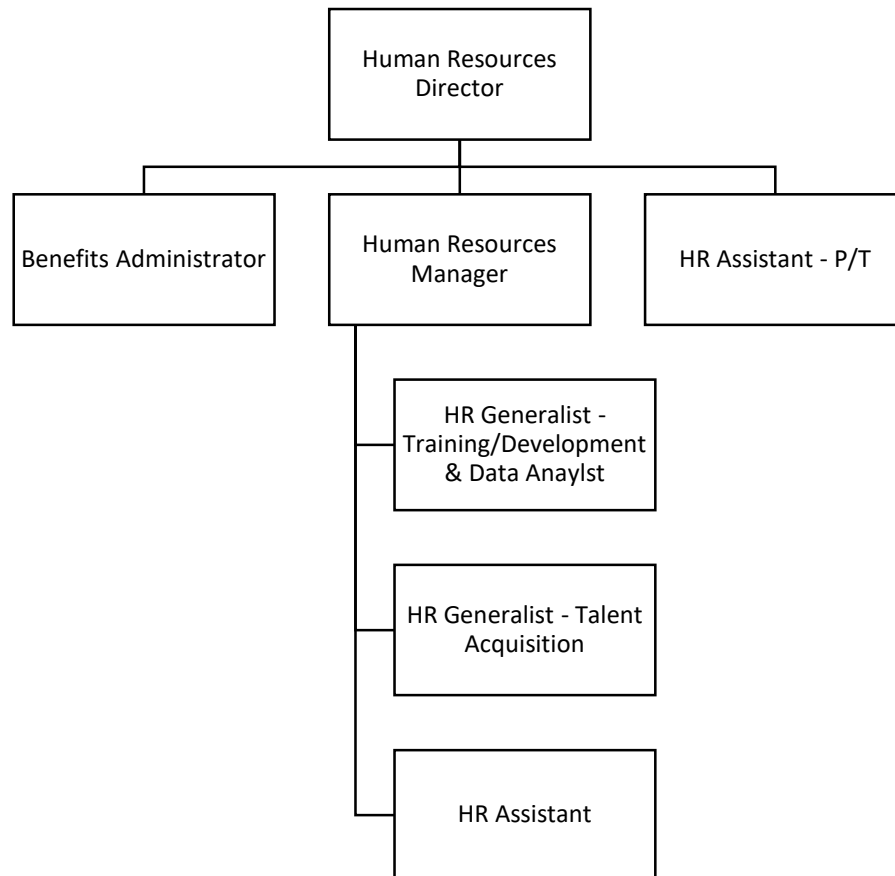
Mission

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

Department Description

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

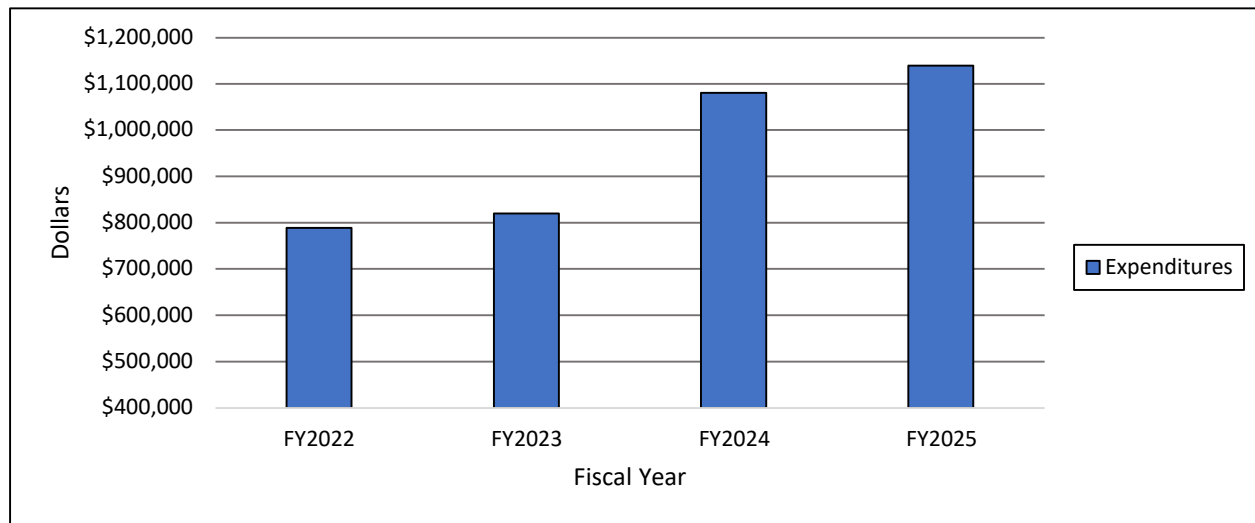
- This department provides nearly 800 full-time and about 200 part-time local government employees with services related to recruitment, selection and retention, compensation and benefits, performance management, employee relations, policy development and interpretation, organizational development, training and development, and employment law compliance



Human Resources

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$628,725	\$675,496	\$697,141	\$753,183	\$56,042	8.04%
Operating	153,935	138,695	378,412	267,836	-110,576	-29.22%
Leases/Long-Term Subscriptions	5,776	5,585	4,800	118,525	113,725	2369.27%
Local Tax Funding	\$788,436	\$819,776	\$1,080,353	\$1,139,544	\$59,191	5.48%
Full-Time Positions	6	6	6	6	0	0.00%



FY2025 Total Budget \$1,139,544

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating//Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

- Continue to implement a robust training and development program, with concentrated effort on equipping our senior leaders to our frontline supervisors with the tools and guard rails needed to effectively lead people and manage internal processes and systems, along with upskilling our staff to utilize technology to perform their essential duties more effectively. In our internal training needs analysis that was conducted in the fall of 2023, the departments advised training is most needed for:
 - (1) Newly emerging and experienced managers,
 - (2) conflict resolution techniques across all levels for better team collaboration and intra-department communications,

Human Resources

- (3) Newly emerging and experienced managers,
- (4) conflict resolution techniques across all levels for better team collaboration and intra-department communications,
- (5) ways to respond to the mental health epidemic as first responders and support our employees who need wellness and stress management options,
- (6) staff upskilling on Microsoft Office platforms, especially Excel, basic writing skills, and job-specific tasks such as project management, etc.,
- (7) tools and techniques for developing and refining their skills; and
- (8) methods to 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.
- Complete implementation of the NeoGov Perform module to automate annual and probationary employee evaluations. Beyond administering performance appraisals online, the goal is to simplify the annual review process and encourage more frequent check-ins with employees on status of goals, progress on critical projects, etc., and manager support for removal of any barriers to success.
- Utilize fully the online training platform for rolling out select courses from the NeoGov Learn library; develop a custom, internal, Frederick County-specific curriculum as needed; and ensure proactive, robust compliance on various labor law provisions.
- Solicit input from localities throughout the Commonwealth of Virginia and adjust salary ranges as necessary to ensure we remain competitive in the marketplace.
- Continue to build technological efficiencies and further take advantage of the systems we have by:
 - (1) Fully utilizing the BenefitFirst benefits module for assistance with vendor bills reconciliations, preparing for ACA reporting with less manual manipulation, and employee adoption for status changes.
 - (2) Continue to evaluate and roll-out NeoGov functionalities (i.e., explore utilizing Onboard for more onboarding forms and processes before hire, using it to send and approve hire Personnel Action (PA) forms, etc.).
 - (3) Adopt Microsoft Teams and OneDrive for HR Department use, as recommended by IT.
 - (4) Make more resources readily available to employees (i.e., overhaul of the employee intranet).
- 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. This includes maintaining complete and accurate HR records and employee personnel files.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of Full-Time new hires	126	130	135
Number of promotions	69	110	110
Number of positions reviewed and/or reclassified*	42	15	15
Number of positions that received salary adjustments outside merit/COLA increases	84	10	85
Number of employees participating in Wellness Incentive Program (Biometric Screening)	64	125	125
Number of worker's compensation claims processed	95	120	130
Number of HR policies reviewed	3	3	3
Number of HR Committee meetings held	3	3	3

*All full-time positions were reviewed and assigned new grades as a result of the compensation study of 2022 with applicable salary adjustments effective July 1, 2022.

Mission

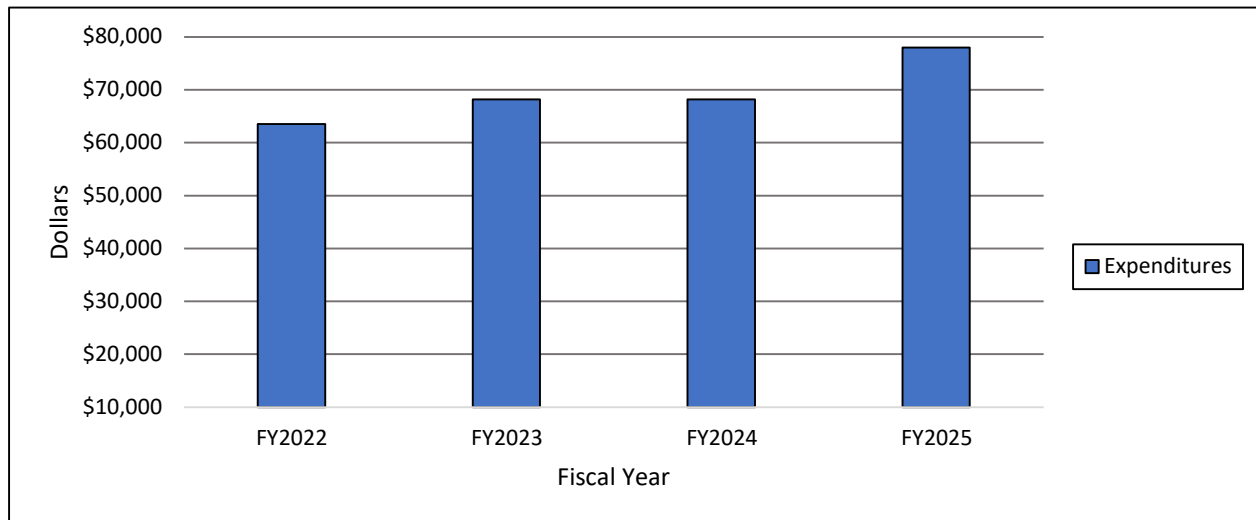
To work with county Finance staff to receive the Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR). This certificate shows the locality has gone beyond minimum requirements of generally accepted accounting principles in preparing their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

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$63,500	\$68,200	\$68,200	\$78,000	\$9,800	14.37%
Local Tax Funding	\$63,500	\$68,200	\$68,200	\$78,000	\$9,800	14.37%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$78,000

Notable Changes

Operating

- Anticipated increase for auditing services

Commissioner of the Revenue

Mission

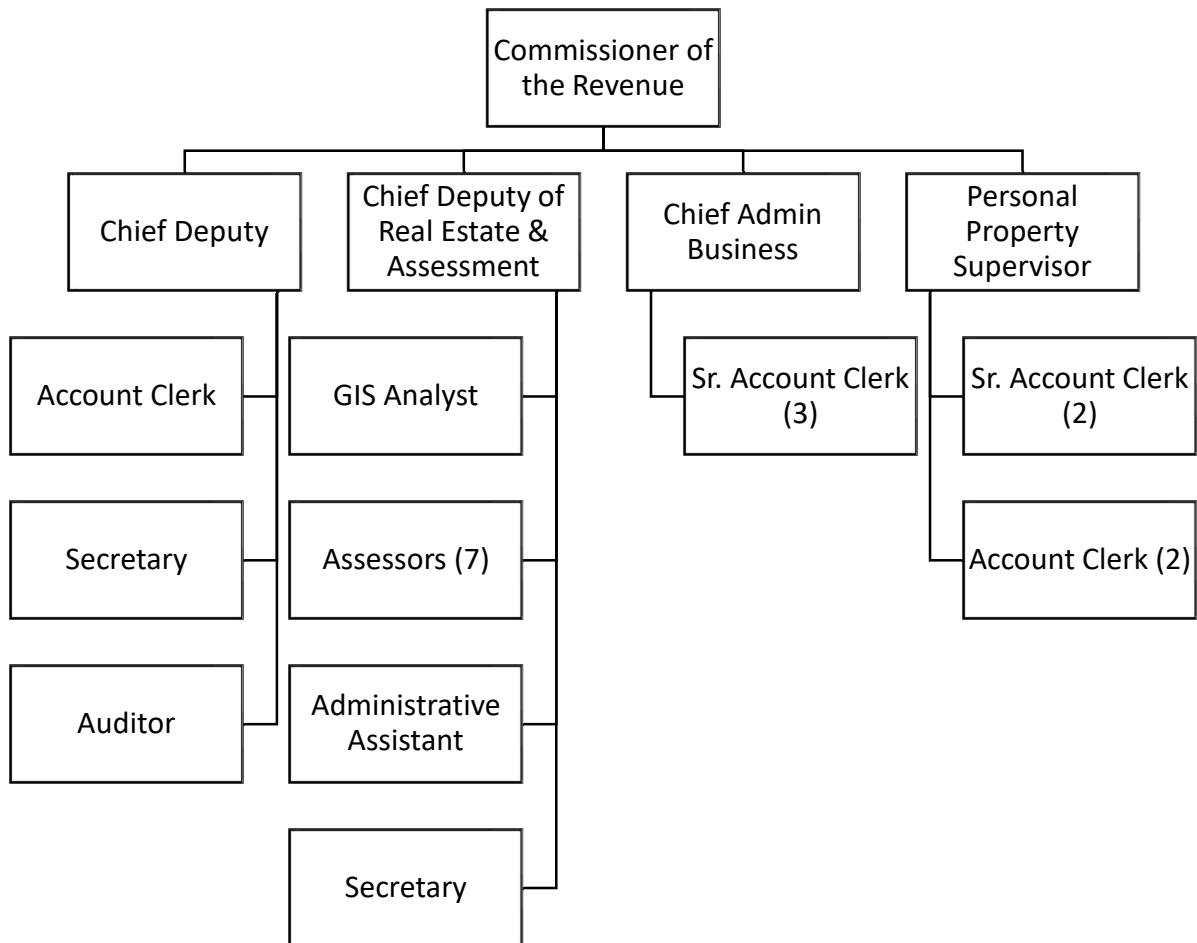
To accurately, fairly, equitably, and uniformly find, assess, value, and apply BOS tax rates to all taxable businesses, personal property (vehicles, trailers, boats, airplanes, mobile homes, etc.), real property, and business tangible personal property (equipment, furnishings, machinery & tools). To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

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

Department Description

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

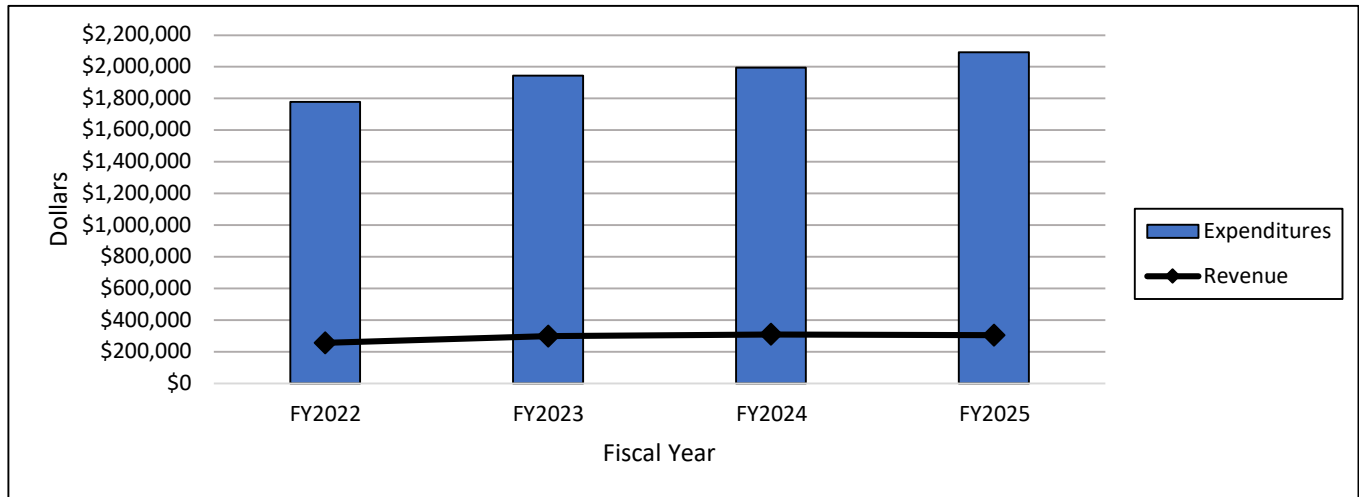
Commissioner of the Revenue and Reassessment



Commissioner of the Revenue

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,718,741	\$1,873,233	\$1,922,133	\$1,965,851	\$43,718	2.27%
Operating	59,340	70,900	72,450	119,200	46,750	64.53%
Leases/Long-Term Subscriptions	0	0	0	6,100	6,100	100.00%
Total	1,778,081	1,944,133	1,994,583	2,091,151	96,568	4.84%
Fees	6,875	10,000	4,800	3,550	-1,250	-26.04%
State/Federal	249,073	287,860	304,697	301,758	-2,939	-0.96%
Local Tax Funding	\$1,522,133	\$1,646,273	\$1,685,086	\$1,785,843	\$100,757	5.98%
Full-Time Positions	21	21	21	21	0	0.00%



FY2025 Total Budget \$2,091,151

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Expense budgeted for personal property valuation services software

Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Commissioner of the Revenue

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Customers assisted (phone calls and walk-ins):			
Business Division	17,600	18,500	18,000
Personal Property Division	106,170	110,000	110,000
Real Estate Division	14,200	17,000	25,000
Real Estate Changes (transfers, splits, boundary line adjustments)	4,568	6,250	8,562
New business registrations	293	325	325
RE Tax Relief applications received and processed	895	1,200	1,620
Supplemental bills issued (Business, Personal Property, Real Estate)	23,583	21,100	28,828
Business license assessments issued	8,200	8,100	8,300
New vehicles registered	21,193	27,000	26,000
Vehicles removed from books	18,079	28,000	22,000

Mission

To serve the taxpayers of Frederick County by accurately assessing all properties in an equitable and professional manner. In addition, we assist and educate the public on eligible tax relief programs and other services while providing exemplary customer service to all.

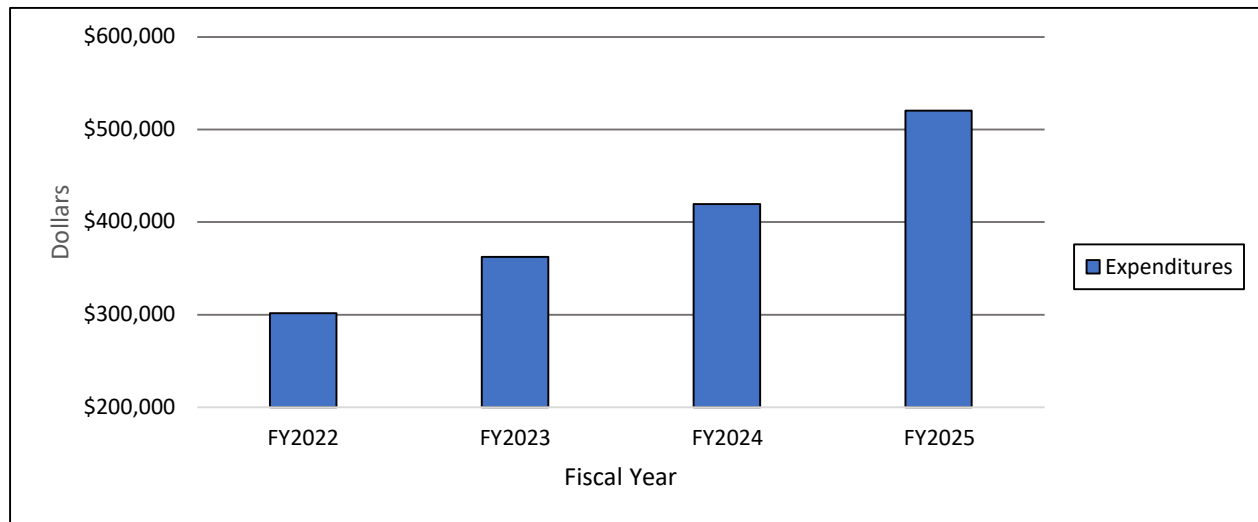
Department Description

- Overseen by the Commissioner of the Revenue
- Staff update real estate records per wills, deed changes, transfers, and other ownership adjustments
- Staff perform residential field work to inspect, measure, photograph, record and enter data
- Staff perform commercial field work and enter physical data, income & lease information, costs/expenses and sales information
- Staff conduct an in-house reassessment of all land parcels (approximately 49,800) to determine fair and equalized assessments of all taxable real property (residential, agricultural, industrial, and commercial) in Frederick County on a periodic basis as set by the Board of Supervisors (currently every two years)
- Staff assess new construction and changes as permits are issued
- Such assessment includes extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, rental rates, capitalization of commercial revenue, commercial properties, industrial locations with improvements, and all other building appurtenances
- Staff analyze all market data on qualifying “good” sales to arrive at fair and equitable values per square foot, building type, use, zoning, land topography, and any other characteristic that would affect the assessed value of real property
- Staff use mapping (including GIS, pictometry, and Changefinder) of both taxable and non-taxable properties, recorded real property changes and transfers, sales, and boundary adjustments to update maps and tax records
- Staff compile data regarding changes and areas of concern for all parcels in the County and began the 2025 reassessment on July 1, 2023
- COR sends notification to every property owner for any changes to the property that affect its value adjustment
- COR assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value becoming permanent
- Additional hearings are conducted by an independent Board of Equalization in the following Spring
- Staff manage the land use tax deferral program for those properties used for agricultural, horticultural, forestry, and open space purposes as well as apply rollback taxes for non-qualifying land as a result of land use changes

Real Estate & Reassessment

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$237,276	\$286,844	\$318,716	\$360,380	\$41,664	13.07%
Operating	64,327	53,282	100,650	134,500	33,850	33.63%
Capital/Long-Term Subscriptions	0	22,286	0	25,400	25,400	100.00%
Local Tax Funding	\$301,603	\$362,412	\$419,366	\$520,280	\$100,914	24.06%
Full-Time Positions	4	4	4	4	0	0.00%



FY2025 Total Budget \$520,280

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in budgeted expense for postage due to reassessment mailings

Capital/Long-Term Subscriptions

- Vehicle purchase in FY2023
- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Real Estate & Reassessment

Goals/Objectives

- To preserve the trust and confidence of our citizens by serving them with courtesy, integrity, respect, and kindness.
- To efficiently manage our resources by cross-training staff to achieve successful combinations of teamwork and further our commitment to excellence.
- To accurately assess all properties in an equitable and professional manner.
- To meet the many challenges consequential to the continued growth of Frederick County by keeping pace with the County's influx of new residents, businesses, and commercial development.
- To continue to acquire valuable information and enhanced knowledge through education and training in all areas of taxation in order for staff to maintain a high level of skill and professionalism.
- To assist and educate the public on eligible tax relief programs while providing exemplary customer service to all.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Real Estate assessment visits	5,000	6,500	17,000
Number of new structures	1,802	1,500	2,000
Number of commercial parcels	1,669	2,000	1,800
Number of residential parcels	45,644	47,500	48,000
Agriculture and Open parcels (may have houses)	2,811	2,800	3,000
Tax Exempt parcels	2,193	2,400	2,400

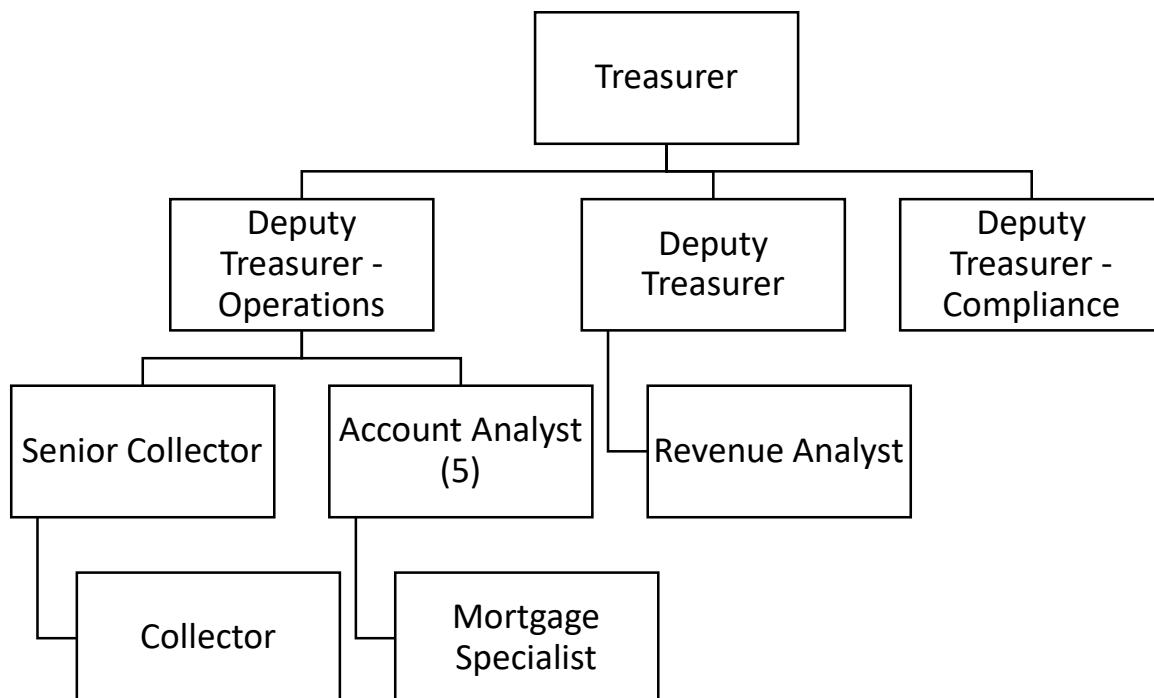
Mission

To provide innovative and efficient service to Frederick County residents.

Department Description

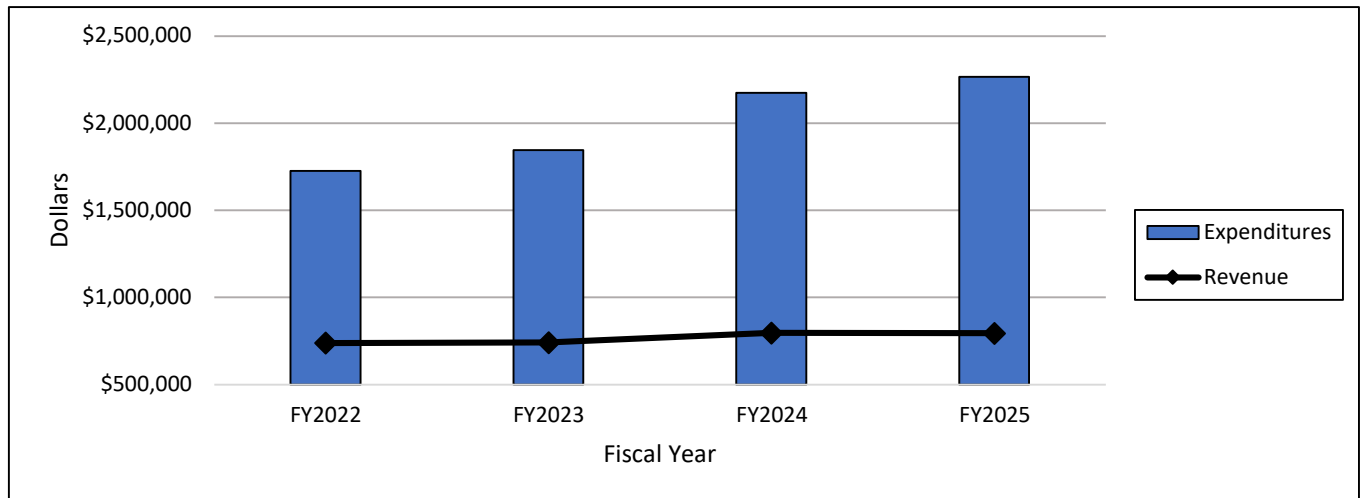
The elected position of Treasurer was created in the Virginia Constitution of 1870. The Treasurer is entrusted with the public's funds and has the responsibility to carry out the laws of the Commonwealth and of the locality.

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,314,118	\$1,444,470	\$1,524,526	\$1,590,400	\$65,874	4.32%
Operating	412,997	401,097	649,835	674,135	24,300	3.74%
Leases/Long-Term Subscriptions	0	0	0	1,150	1,150	100.00%
Total	1,727,115	1,845,567	2,174,361	2,265,685	91,324	4.20%
Fees	523,894	511,796	562,500	512,500	-50,000	-8.88%
State/Federal	215,086	230,285	234,119	282,465	48,346	20.65%
Local Tax Funding	\$988,135	\$1,103,486	\$1,377,742	\$1,470,720	\$92,978	6.75%
Full-Time Positions	12	12	13	13	0	0.00%



FY2025 Total Budget \$2,265,685

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in budgeted expense for postage due to anticipated rate increase and growth

Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of tax tickets mailed (PP, RE)	210,862	220,000	220,000
Number of transactions paid online	85,958	85,000	90,000
Value of transactions processed online	\$54,433,750	\$55,000,000	\$60,000,000
Vehicle license registrations issued	116,225	115,500	120,000
Average rate of return on investments (12 months)	3.19%	2.50%	4.50%
Number of delinquent notices mailed	42,175	40,000	42,500
Number of tax liens/distress warrants issued	1,307	1,600	1,600
DMV Stops	7,669	9,500	9,500
Dog tags sold	2,872	2,500	2,500

Mission

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

Department Description

Accounting

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

Budget

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

Purchasing

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

Risk Management

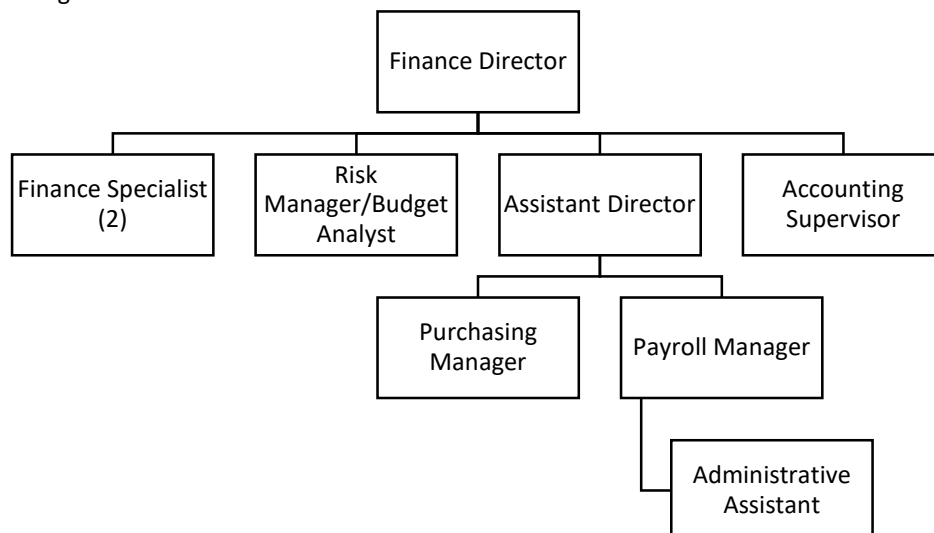
- Secures insurance for all property, liability, and vehicles
- Monitors and negotiates the health insurance plan for County employees

Records Management

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

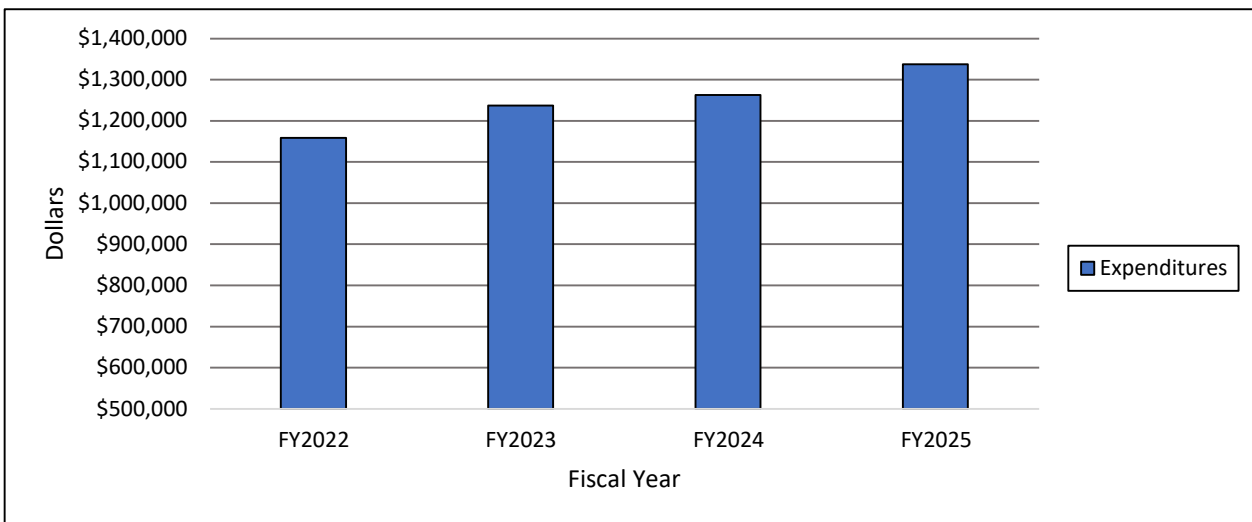
Payroll

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,142,751	\$1,214,707	\$1,230,381	\$1,303,552	\$73,171	5.95%
Operating	15,537	22,680	32,555	32,507	-48	-0.15%
Leases/Long-Term Subscriptions	0	0	0	1,500	1,500	100.00%
Local Tax Funding	\$1,158,288	\$1,237,387	\$1,262,936	\$1,337,559	\$74,623	5.91%
Full-Time Positions	9	9	9	9	0	0.00%



FY2025 Total Budget \$1,337,559

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Bids and RFP's processed	17	15	18
Purchase Orders processed	159	145	150
Annual volume of Purchase Orders	\$21,987,592	\$15,000,000	\$18,000,000
Number of P-Card transactions	13,507	14,000	14,000
Annual volume of P-Card transactions	\$11,384,192	\$11,000,000	\$12,000,000
Number of A/P checks processed	962	775	900
Annual volume of A/P checks	\$20,184,279	\$14,500,000	\$16,000,000
Number of ACH payments processed	2,123	2,000	2,200
Annual volume of ACH payments	\$35,187,978	\$29,500,000	\$40,500,000

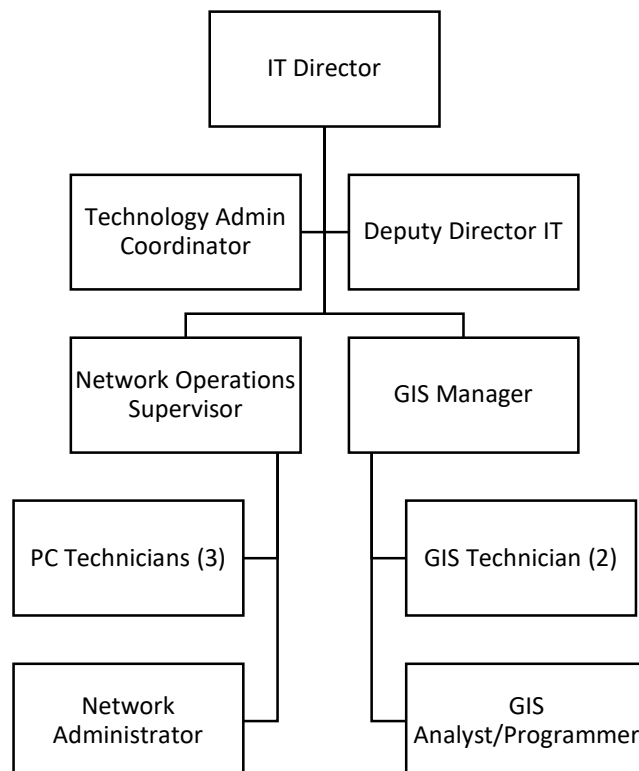
Mission

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

Department Description

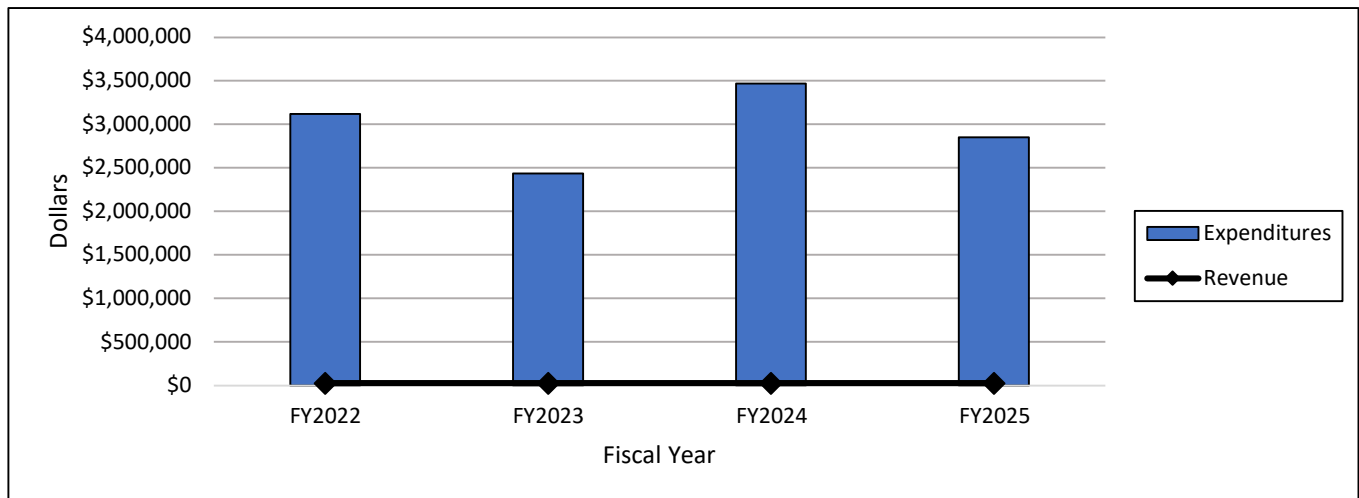
Managing the Data Network

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,220,873	\$1,323,460	\$1,346,077	\$1,352,126	\$6,049	0.45%
Operating	1,134,068	1,093,325	2,120,478	472,150	-1,648,328	-77.73%
Leases/Long-Term Subscriptions	762,042	19,824	132	1,024,445	1,024,313	775994.70%
Total	3,116,983	2,436,609	3,466,687	2,848,721	-617,966	-17.83%
Fees	27,646	27,582	27,261	27,261	0	0.00%
Local Tax Funding	\$3,089,337	\$2,409,027	\$3,439,426	\$2,821,460	-\$617,966	-17.97%
Full-Time Positions	12	12	12	12	0	0.00%



FY2025 Total Budget \$2,848,721

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Decrease in budgeted expenses for office supplies, PC Refresh Program, and reclassification of subscriptions

Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of calls/tickets for service received (per year)	7,653	7,500	7,500
Number of personal computers maintained	1,115	1,115	1,130
Number of personal computers included on Refresh Program	62	62	65
Network Availability	99.9%	99.9%	99.9%
Number of address service requests per year	810	776	800
Website Hits	4,452,000	4,500,000	4,500,000

Management Information Systems

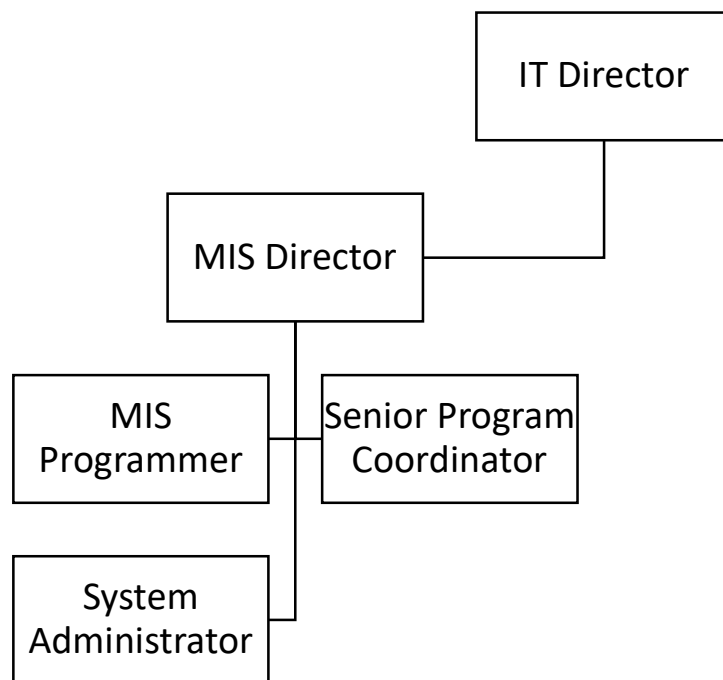
Mission

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

Department Description

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

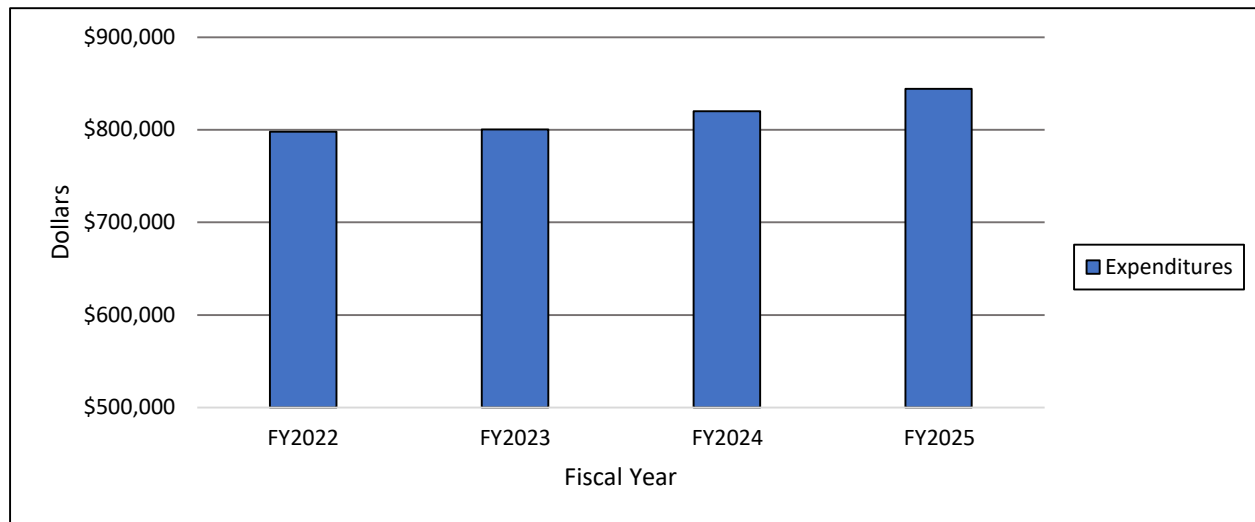
- The MIS team provides custom application development in support of the County's enterprise resource planning (ERP) system
- The MIS team maintains the disaster recovery backup system using the Cloud First Backup/HA system
- The production system continuously updates the backup so it can be used as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



Management Information Systems

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$586,919	\$615,994	\$622,880	\$636,755	\$13,875	2.23%
Operating	83,179	145,591	159,322	100,420	-58,902	-36.97%
Capital/Leases/Long-Term Subscriptions	127,809	38,799	38,000	106,977	68,977	181.52%
Local Tax Funding	\$797,907	\$800,384	\$820,202	\$844,152	\$23,950	2.92%
Full-Time Positions	4	4	4	4	0	0.00%



FY2025 Total Budget \$844,152

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating/Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

- Continue to enhance and create new options to allow user access to information.
- Find and test an alternative for Web Query since IBM has announced a discontinuance of this service.
- Work with JD Power to interface new vehicle value system.
- Work with Vision to interface with Bright and move away from CAMRA.
- Work with solutions to make account numbers unique across PP, RE, BL, and consumer tax.

Service Levels	FY 2023 Actual	FY 2024 Budget	FY 2025 Plan
Number of calls/tickets for service received (per year)	1,650	1,700	2,000
Number of AS400 projects completed	10	10	8

Mission

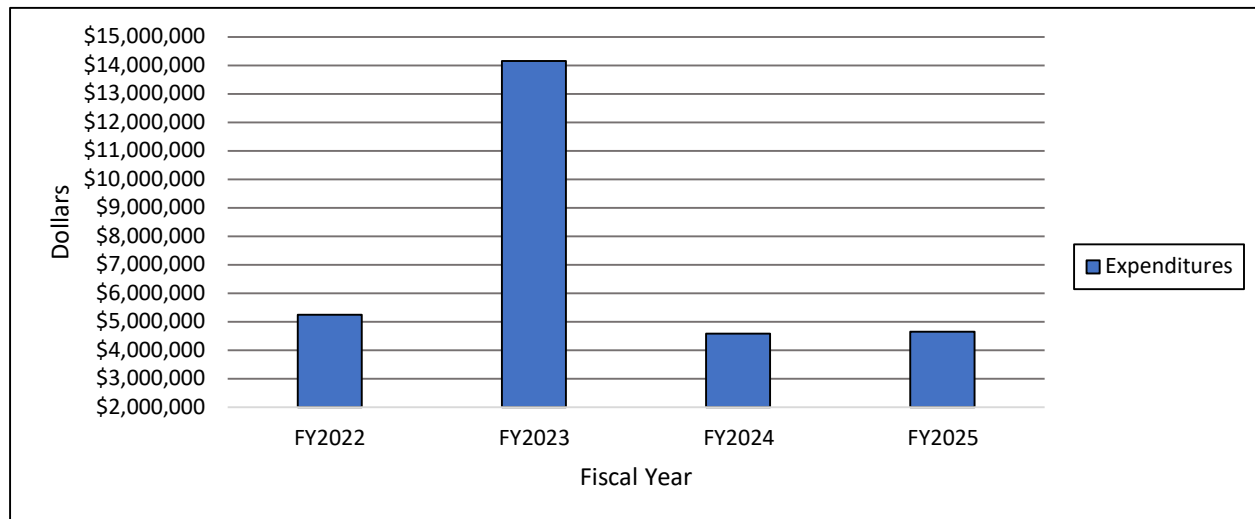
To provide a department that funds regional agencies and non-categorical expenses. Regional agencies normally combine the resources of other localities and are typically funded on population basis. Non-categorical expenses are those expenses such as post-employment benefits to retirees.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$5,243,241	\$14,154,851	\$4,578,346	\$4,648,610	\$70,264	1.53%
Capital/Leases	495	660	2,400	2,000	-400	-16.66%
Total	5,243,736	14,155,511	4,580,746	4,650,610	69,864	1.52%
State/Federal	0	5,000,000	0	0	0	0.00%
Local Tax Funding	\$5,243,736	\$9,155,511	\$4,580,746	\$4,650,610	\$69,864	1.52%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$4,650,610

Notable Changes

Operating

- Increased funding for Children's Services Act transfer, Tourism Program, and the General Fund allocation to the Airport Capital Fund

Mission

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

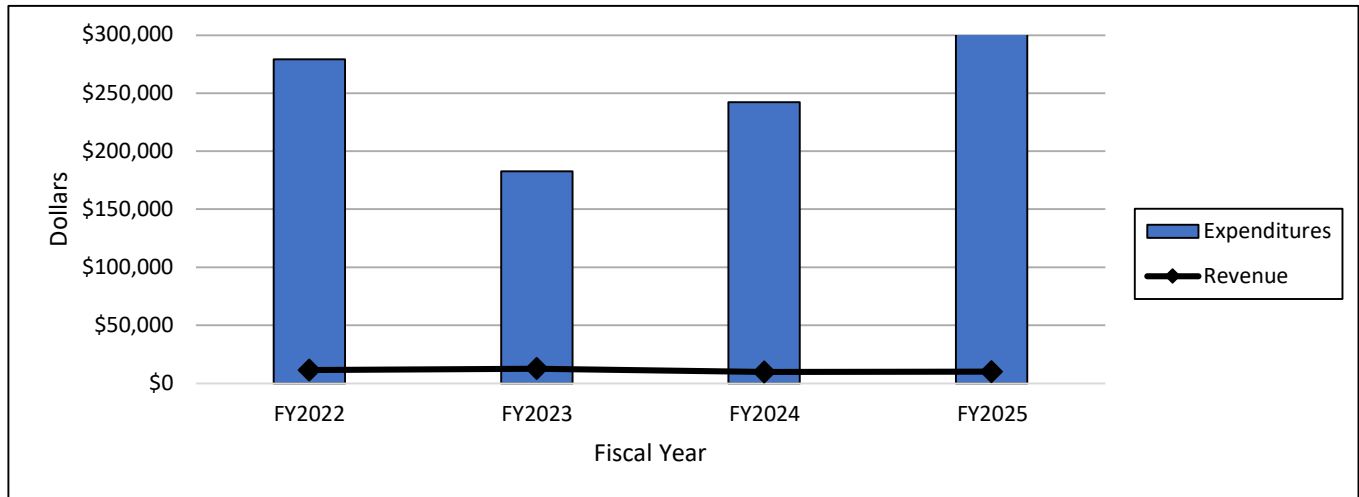
Department Description

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

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$79,816	\$75,546	\$98,292	\$117,058	\$18,766	19.09%
Operating	115,202	102,834	138,953	180,890	41,937	30.18%
Leases/Long-Term Subscriptions	83,979	4,321	4,900	16,447	11,547	235.65%
Total	278,997	182,701	242,145	314,395	72,250	29.84%
Fees	2,107	3,042	0	0	0	0.00%
State/Federal	9,354	9,775	9,822	10,000	178	1.81%
Local Tax Funding	\$267,536	\$169,884	\$232,323	\$304,395	\$72,072	31.02%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$314,395

Notable Changes

Personnel

- Increase in budgeted expenses for Election Officials

Operating

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

Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of elections held	3	3	2
Number of voting devices maintained	159	193	159
Number of registered voters	68,501	75,000	80,000
Number of Voters on Election Day(s)	26,391	45,000	32,000
Number of Early Voting Voters	6,595	10,000	7,000

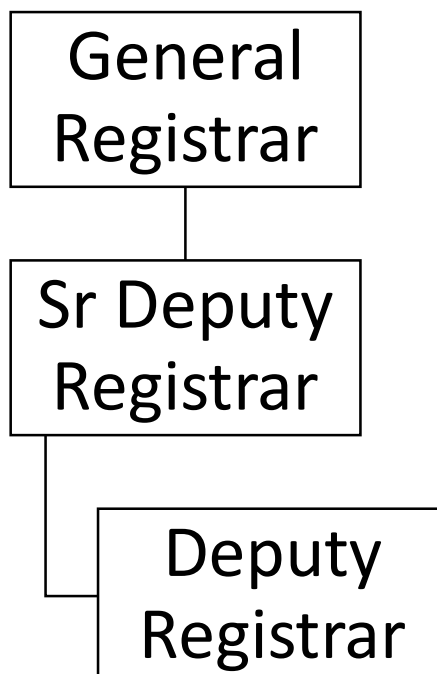
Mission

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

Department Description

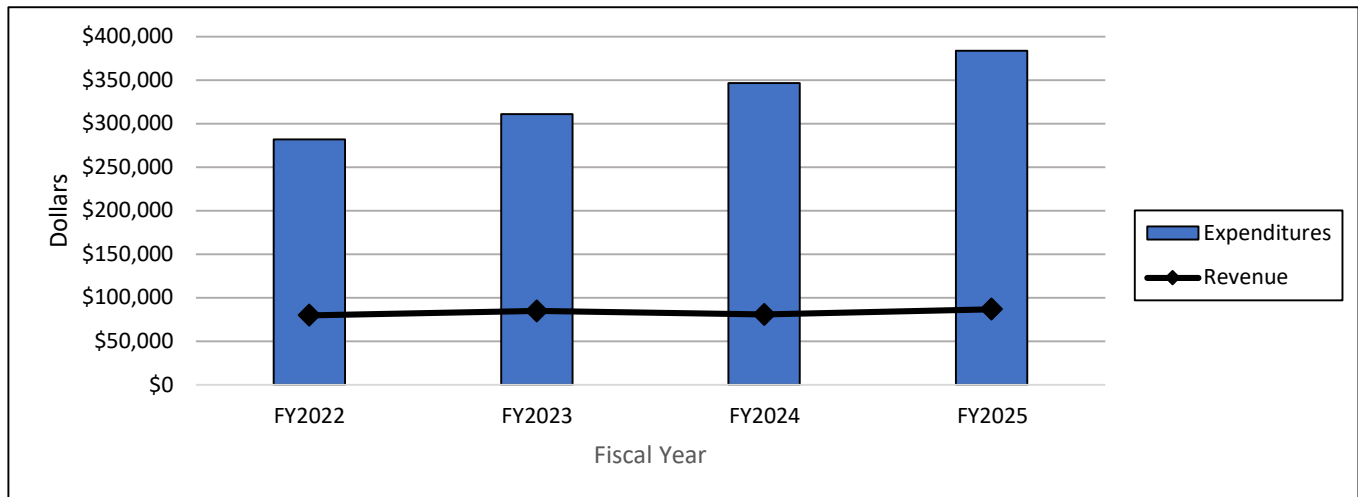
The General Registrar's Office is the principal public location for the registration of voters for the locality and state-wide.

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



Budget Summary

3	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$267,878	\$292,800	\$312,200	\$339,901	\$27,701	8.87%
Operating	10,974	16,043	29,761	38,914	9,153	30.76%
Leases/Long-Term Subscriptions	3,090	2,060	3,620	4,908	1,288	35.58%
Total	281,942	310,903	346,581	383,723	37,142	10.72%
Fees	1,500	2,300	0	0	0	0.00%
State/Federal	78,561	82,605	80,743	87,000	6,257	7.75%
Local Tax Funding	\$201,881	\$225,998	\$265,838	\$296,723	\$30,885	11.62%
Full-Time Positions	3	3	3	3	0	0.00%



FY2025 Total Budget \$383,723

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024
- Added a part-time Deputy Registrar mid-year FY2024

Operating

- Increase in budgeted expenses for Printing and Binding and Other Operating Supplies

Goals/Objectives

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the County.
- Increase registered voter rolls to 75,000.
- Conduct General, Special, and Primary Elections, as called.
- Continue education of General Registrar, Senior and Deputy Registrars, and Electoral Board in all voting matters and procedures, to include new voting and election laws and software.

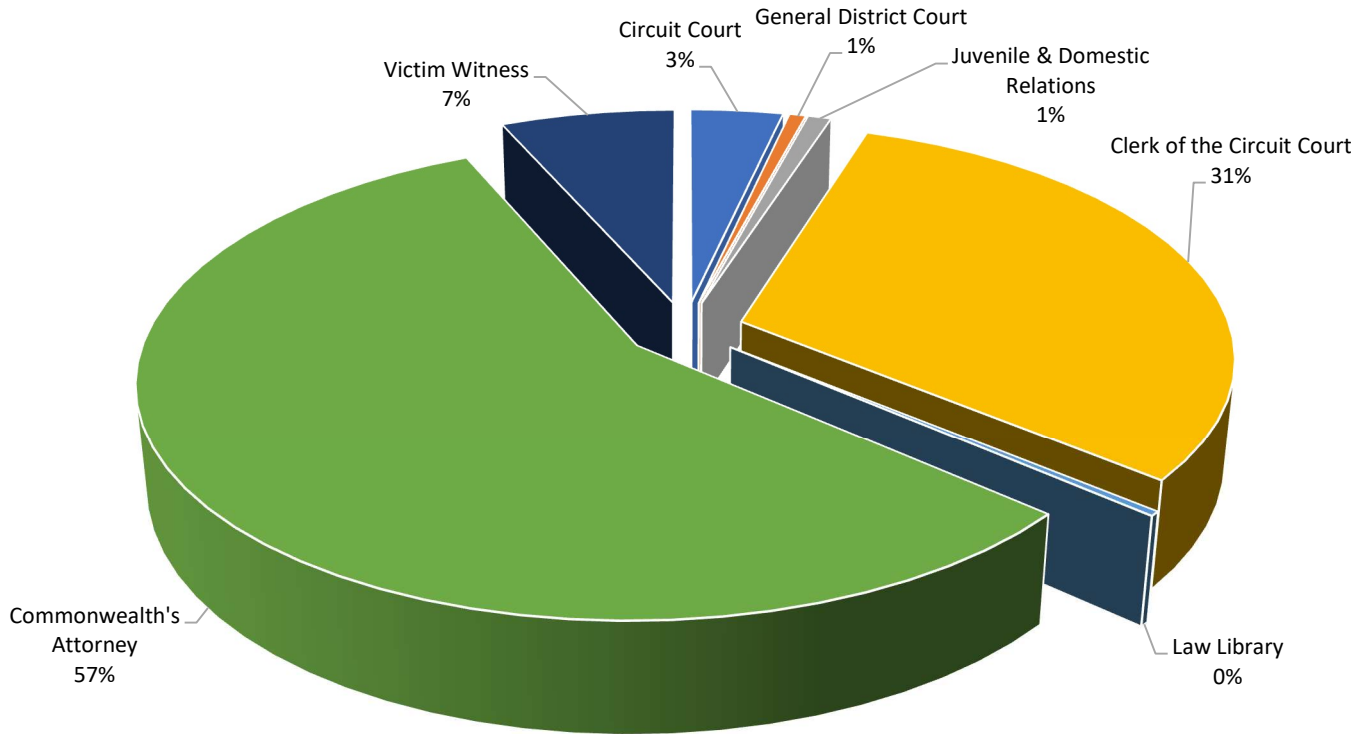
Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Vote-by-Mail ballots sent by email	12	30	15
Vote-by-Mail ballots sent by postal mail	2,942	11,000	4,000
Early No Excuse Voting in person	6,595	10,000	8,000
Number of citizens added to voter rolls	1,250	5,000	2,500
Number of citizens removed from voter rolls	600	1,000	900
Number of transactions processed	1,296	5,000	3,000
Number of Poll Workers needed to run elections	180	200	180

Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Circuit Court	\$69,893	\$123,500	\$138,500	\$15,000	12.15%
General District Court	10,634	25,246	24,546	-700	-2.77%
Juvenile & Domestic Relations	16,197	31,083	34,737	3,654	11.75%
Clerk of the Circuit Court	1,011,000	1,067,594	1,215,904	148,310	13.89%
Law Library	12,163	12,000	12,200	200	1.67%
Commonwealth's Attorney	1,956,222	2,160,671	2,239,396	78,725	3.64%
Victim Witness	220,651	251,456	261,162	9,706	3.86%
TOTAL EXPENDITURES	\$3,296,760	\$3,671,550	\$3,926,445	\$254,895	6.94%

Mission

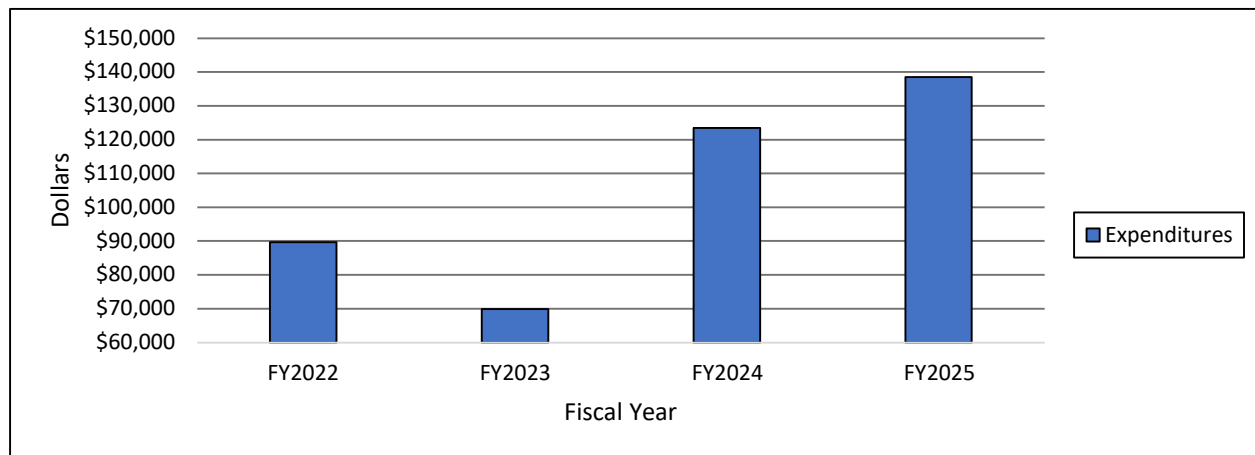
To provide an effective, efficient, fair, and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of Frederick County.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$89,700	\$69,893	\$123,500	\$138,500	\$15,000	12.15%
Local Tax Funding	\$89,700	\$69,893	\$123,500	\$138,500	\$15,000	12.15%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$138,500

Notable Changes

Operating

- Anticipated increase in jury trials and increase in juror compensation

General District Court

Mission

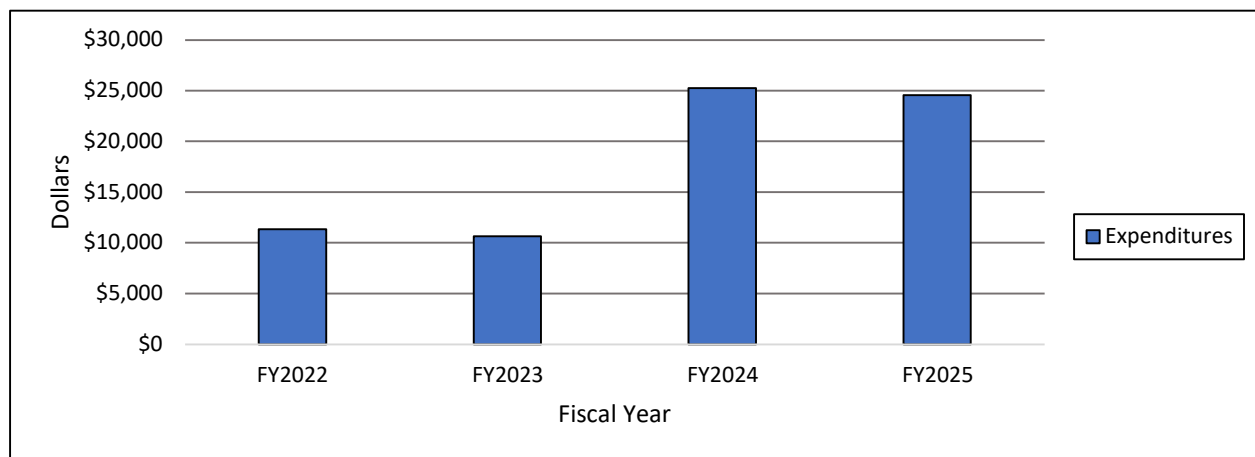
To assure that disputes are resolved justly, promptly, and economically through a court system unified in its structures and administration.

Department Description

- Frederick County is in the 26th Judicial District of Virginia
- This Court has original jurisdiction over traffic infractions/misdemeanant cases for traffic and criminal divisions
- This Court holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 and under, personal injury and wrongful death cases \$50,000 and under
- Video conferencing is utilized between the courtroom, correctional facility, and magistrate's office, eliminating transport of prisoners to the courtroom which has enhanced coordination between these offices

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$692	\$0	\$10,341	\$10,341	\$0	0.00%
Operating	6,734	7,497	10,905	10,705	-200	-1.83%
Capital/Leases	3,903	3,137	4,000	3,500	-500	-12.50%
Local Tax Funding	\$11,329	\$10,634	\$25,246	\$24,546	-\$700	-2.77%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$24,546

No Notable Changes

Juvenile and Domestic Relations Court

Mission

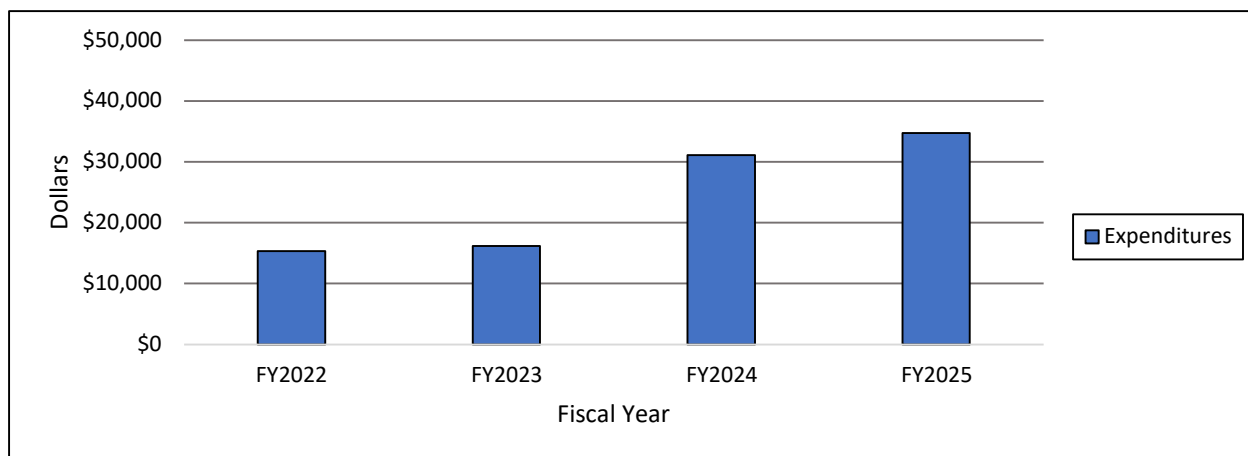
The judicial system provides a forum to ensure disputes are resolved in an impartial, timely, and efficient manner, preserving trust and confidence of the public through a system that is based on integrity and committed to excellence.

Department Description

- The Juvenile and Domestic Relations District Court (JDR) hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases are those involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult. Other juvenile offenses may be referred to as status offenses and are those acts that are unlawful only because they are committed by a minor.
- In addition, this court handles other matters involving the family such as custody, support, and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members.
- JDR district courts differ from other courts in their duty to protect the confidentiality and privacy of juveniles and their families who have legal matters before the court. In addition to protecting the public and holding delinquent juveniles accountable, the court considers services needed to provide for rehabilitation. Also, like other courts in the Commonwealth, protection of victim rights and constitutional safeguards remain the same.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$0	\$0	\$7,395	\$7,395	\$0	0.00%
Operating	7,903	9,628	14,188	16,842	2,654	18.70%
Capital/Leases	7,413	6,569	9,500	10,500	1,000	10.52%
Local Tax Funding	\$15,316	\$16,197	\$31,083	\$34,737	\$3,654	11.75%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$34,737

Notable Changes

- Increase in budgeted expenses for Other Contractual Services, Travel, Association Memberships, and equipment leases

Clerk of the Circuit Court

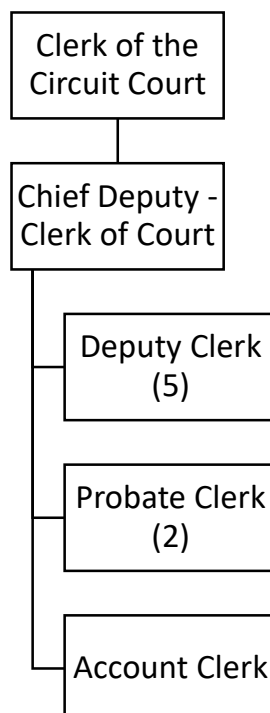
Mission

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

Department Description

Custodian of Records

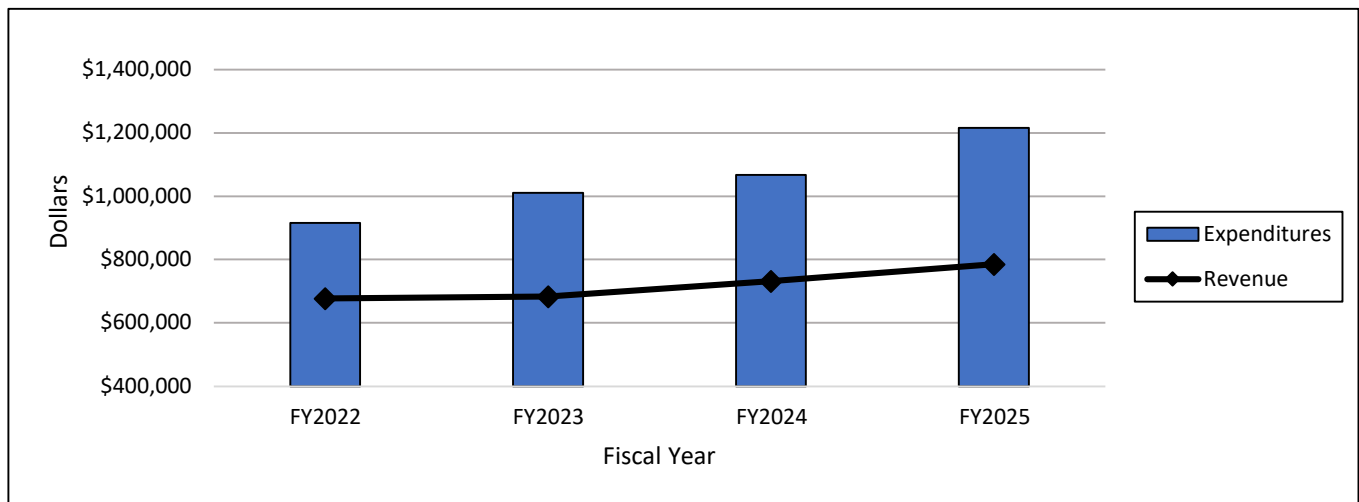
- This office is the official custodian of all Court records, including Civil Law and criminal aspects
- The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses and passports
- The Clerk is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



Clerk of the Circuit Court

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$857,451	\$908,074	\$982,487	\$1,012,551	\$30,064	3.06%
Operating	51,975	96,417	76,622	196,058	119,436	155.87%
Capital/Leases	6,063	6,509	8,485	7,295	-1,190	-14.02%
Total	915,489	1,011,000	1,067,594	1,215,904	148,310	13.89%
Fees	166,409	72,576	156,000	62,472	-93,528	-59.95%
State/Federal	511,224	610,569	575,317	723,097	147,780	25.68%
Local Tax Funding	\$237,856	\$327,855	\$336,277	\$430,335	\$94,058	27.97%
Full-Time Positions	10	10	10	10	0	0.00%



FY2025 Total Budget \$1,215,904

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in Supreme Court Technology Trust Fund expenses for automation of records

Clerk of the Circuit Court

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of jury summons issued (approx.)	900	2,500	2,500
Number of Wills Probated	539	575	590
Number of Probate documents indexed/scanned	3,234	3,450	4,100
Number of Concealed Handgun permits issued	1,979	2,500	2,500
Number of concluded and processed divorce cases	258	375	400
Number of marriage licenses issued	522	540	550
Number of deed/deed of trust recordings	11,405	24,000	24,000
Number of civil court orders processed (approx.)	6,000	6,000	6,100
Number of criminal court orders processed (approx.)	20,000	22,000	23,000

Mission

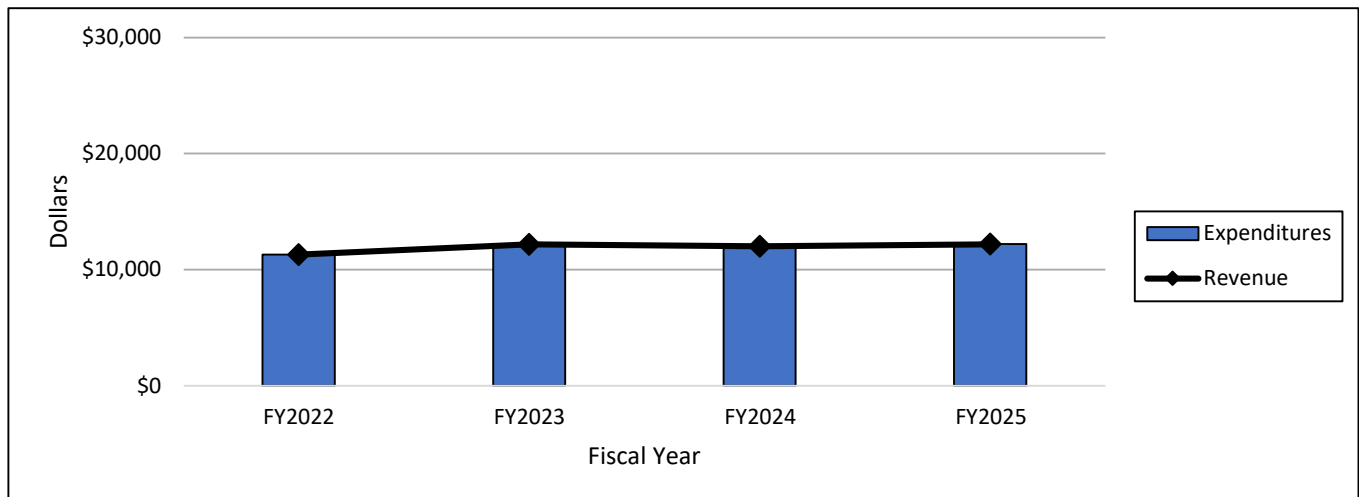
To provide free access to current legal and law-related information for research. This access is available to the general public, government agencies, members of the legal profession, and the judiciary.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$11,296	\$12,163	\$12,000	\$12,200	\$200	1.66%
Total	11,296	12,163	12,000	12,200	200	1.66%
Fees	11,296	12,163	12,000	12,200	200	1.66%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$12,200

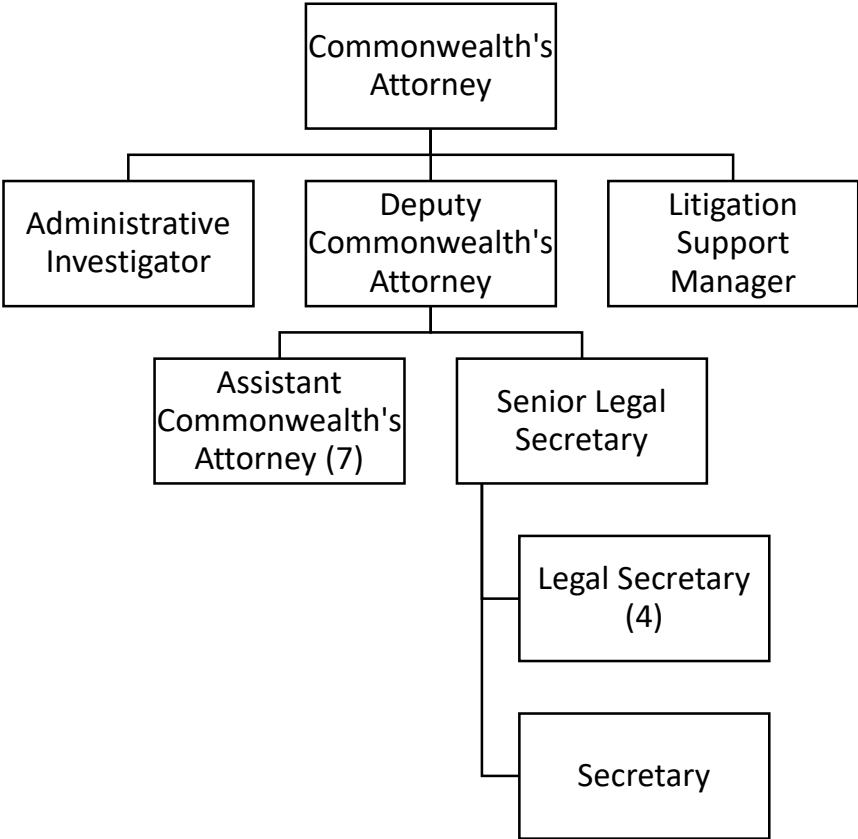
No Notable Changes

Mission

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

Department Description

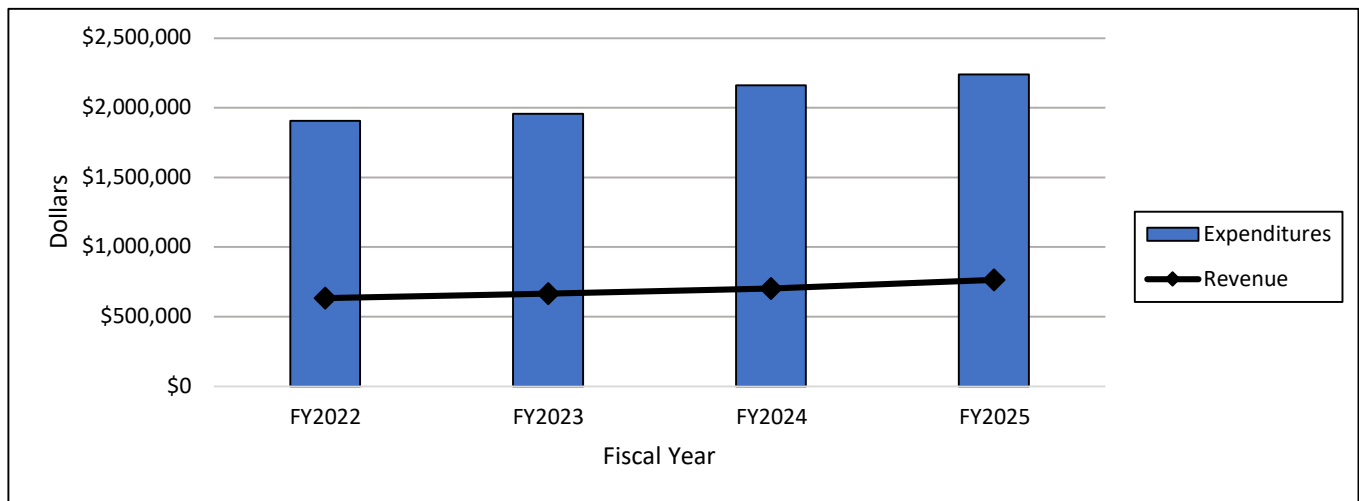
- Duties of this office are mandated primarily by statute
- This office is empowered to prosecute all felony offenses that occur in Frederick County
- Although the law does not specifically require it, this office also prosecutes misdemeanor violations of state law, traffic infractions, and certain violations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



Commonwealth's Attorney

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,819,978	\$1,867,247	\$2,040,746	\$2,118,721	\$77,975	3.82%
Operating	77,488	83,320	112,925	113,675	750	0.66%
Capital/Leases	7,173	5,655	7,000	7,000	0	0.00%
Total	1,904,639	1,956,222	2,160,671	2,239,396	78,725	3.64%
State/Federal	633,737	665,431	701,396	764,607	63,211	9.01%
Local Tax Funding	\$1,270,902	\$1,290,791	\$1,459,275	\$1,474,789	\$15,514	1.06%
Full-Time Positions	16	16	17	17	0	0.00%



FY2025 Total Budget \$2,239,396

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Circuit Court-Felony and Misdemeanor Indictments, including Direct Indictments, Presented to the Grand Jury	1,355	2,000	1,500
Misdemeanor Appeals processed	414	600	500
Probation Violation Petitions filed	675	400	750
Circuit Court – Civil cases and Concealed Weapon Permit Reviews	1,967	2,000	2,000
Community Prosecution/Outreach (hours)	242	250	250
General District Court-Criminal cases, to include misdemeanors, felonies, and show cause; does not include serious traffic cases	5,557	5,000	6,000
Juvenile & Domestic Relations Court-Criminal cases, to include delinquency, misdemeanors, felonies, show cause and criminal non-support	1,392	1,600	1,500

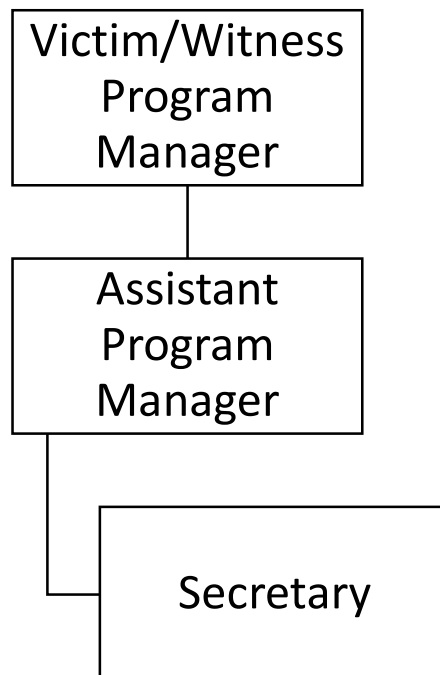
Victim/Witness Program

Mission

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

Department Description

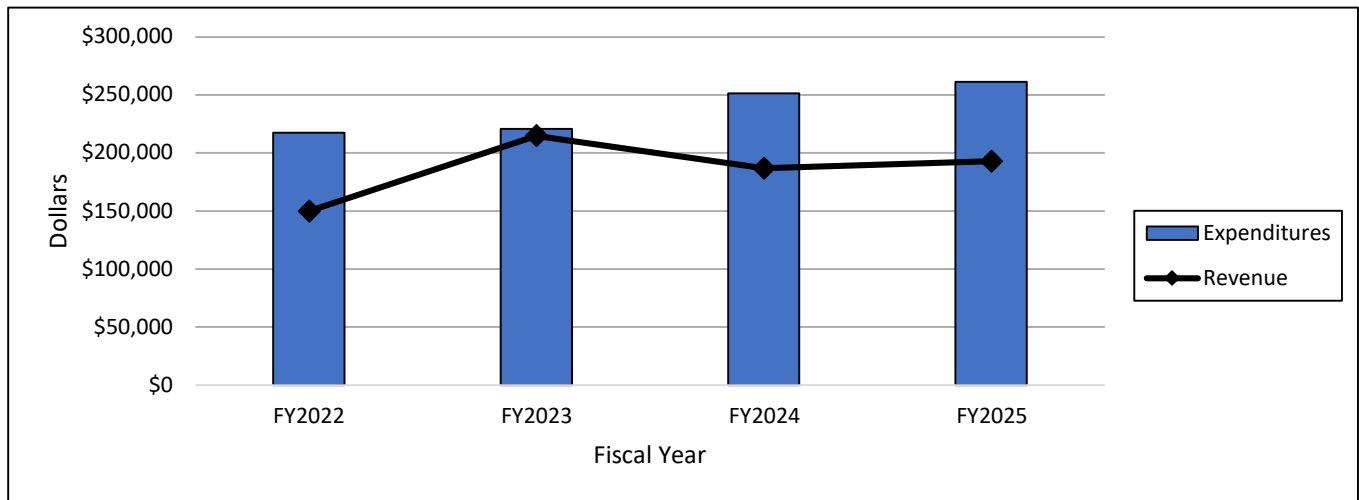
- The Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services, or referral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



Victim/Witness Program

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$207,921	\$211,965	\$239,206	\$248,912	\$9,706	4.06%
Operating	9,583	8,686	12,250	12,250	0	0.00%
Total	217,504	220,651	251,456	261,162	9,706	3.86%
State/Federal	149,935	214,897	186,723	192,947	6,224	3.33%
Local Tax Funding	\$67,569	\$5,754	\$64,733	\$68,215	\$3,482	5.38%
Full-Time Positions	3	3	3	3	0	0.00%



FY2025 Total Budget \$261,162

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Goals/Objectives

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

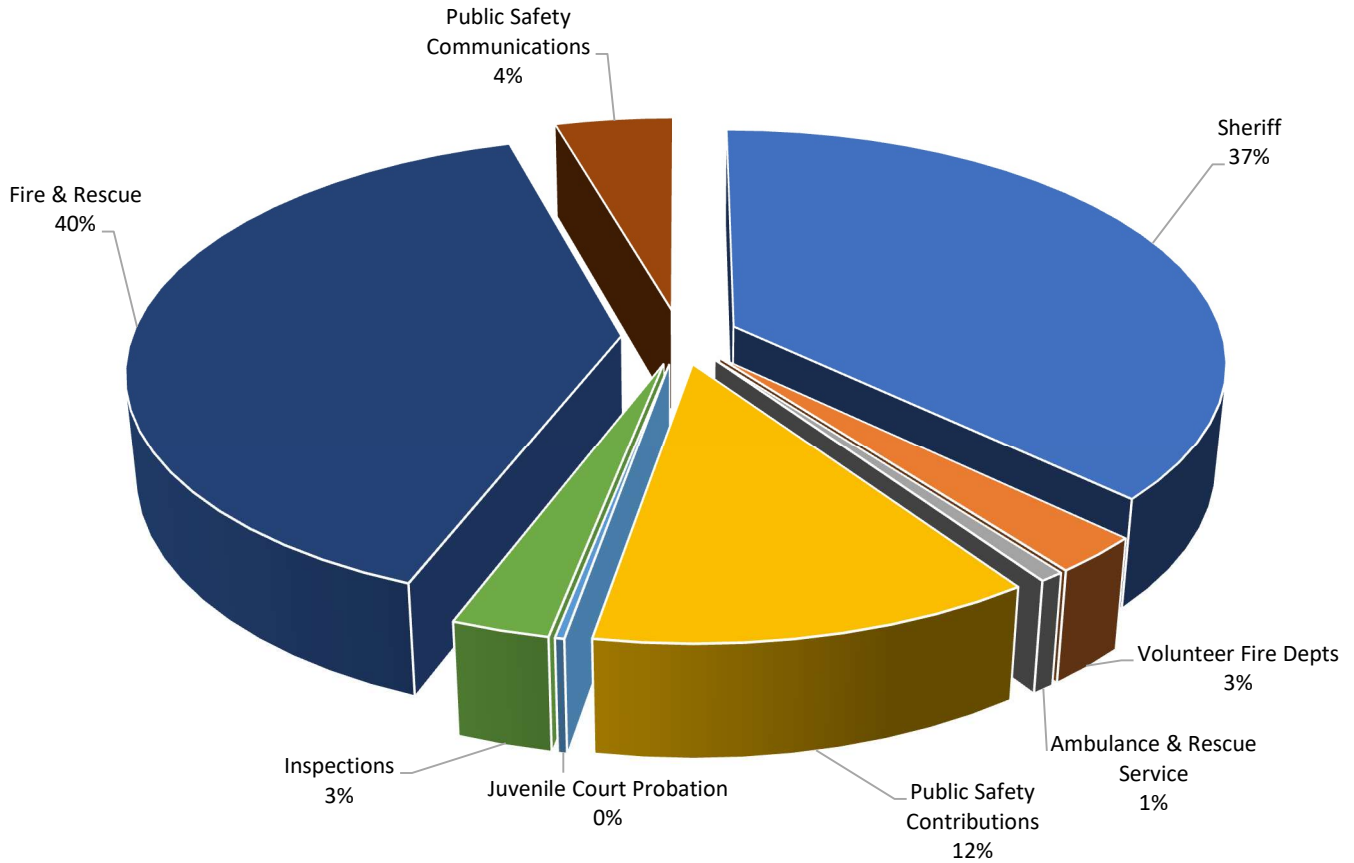
Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
New cases opened/number of protective orders generated	2,900	2,000	2,000
Direct Service Victims Served	1,661	1,500	1,500
Generic Service Victims Served	1,321	1,700	1,400

Public Safety



Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Sheriff	\$18,927,925	\$20,519,101	\$22,645,923	\$2,126,822	10.36%
Volunteer Fire Departments	1,638,092	1,461,673	1,566,819	105,146	7.19%
Ambulance & Rescue Service	428,586	422,050	427,250	5,200	1.23%
Public Safety Contributions	7,736,641	7,573,179	7,575,957	2,778	0.04%
Juvenile Court Probation	128,757	0	158,998	158,998	100.00%
Inspections	1,452,497	1,619,694	1,680,762	61,068	3.77%
Fire and Rescue	18,984,354	22,242,162	24,209,173	1,967,011	8.84%
Public Safety Communications	2,070,489	2,612,081	2,745,053	132,972	5.09%
TOTAL EXPENDITURES	\$51,367,341	\$56,449,940	\$61,009,935	\$4,559,995	8.08%

Mission

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

Department Description

Patrol Division

- Deputies patrol the roads and neighborhoods of Frederick County, ensuring safety
- Deputies handle criminal responses such as burglary, animal complaints, traffic related issues, accident investigation, business checks, alarm calls, protective orders, detention orders, commitment orders, and other misdemeanor and felony related arrests
- Deputies are responsible for case preparation and presenting cases to the Commonwealth's Attorney
- Deputies assigned to the Traffic Unit handle a vast array of traffic related issues such as traffic accidents, accident investigations, traffic fatality investigations, traffic complaints, speed enforcement, speed surveys, issuance of citations when needed, and other law enforcement duties when required
- Traffic enforcement continues to increase as the community grows
- K9 patrol the roads, search for drugs and search and rescue and injuries
- Frederick County Sheriff's Office is a full-service law enforcement agency

Investigative Division

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

School Safety Division

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

Court Security/Civil Process

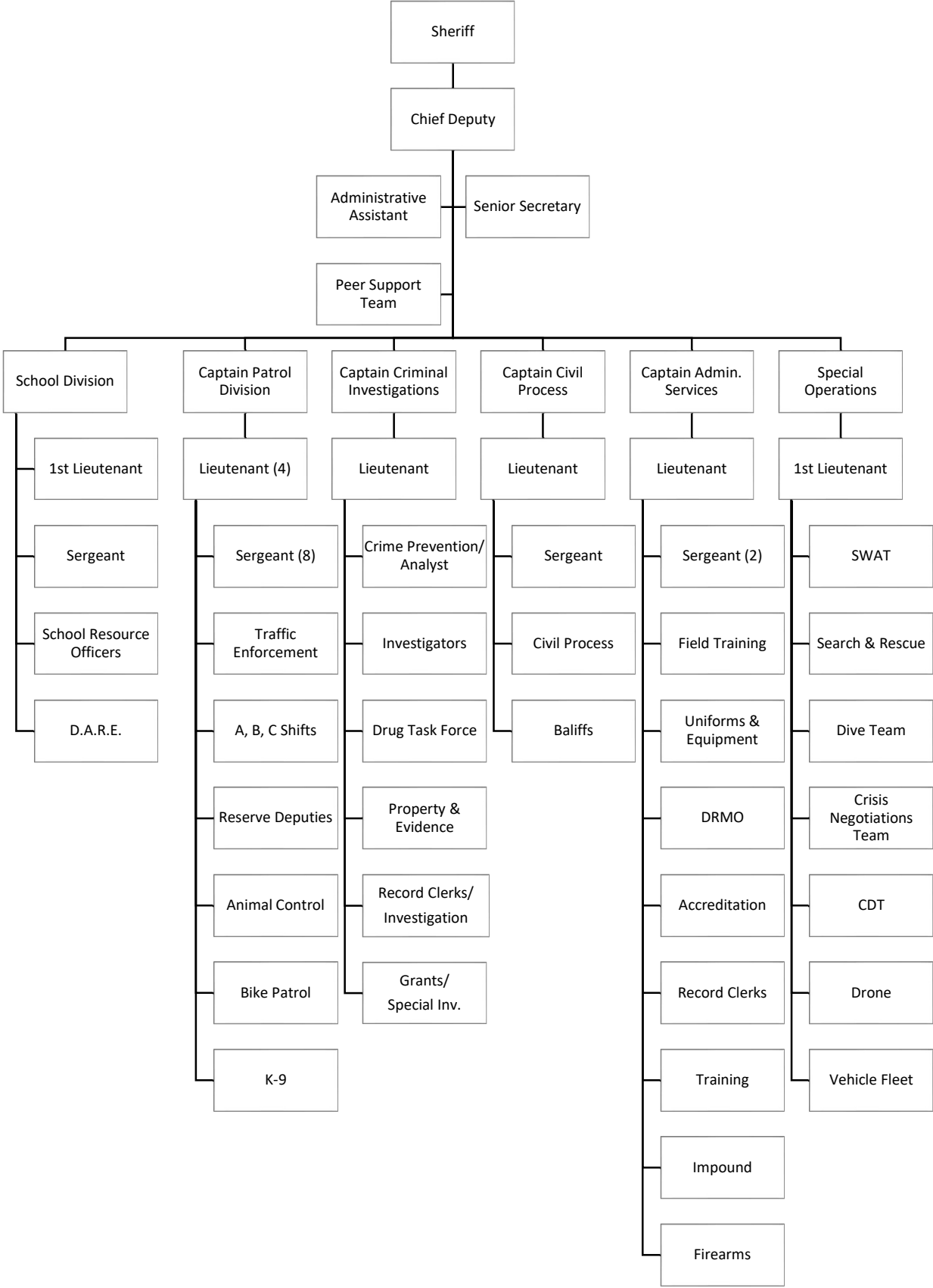
- Responsible for providing security for the Frederick County court rooms
- Serves all civil papers within Frederick County and handling prisoner extraditions and prisoner transports

Administrative Division

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

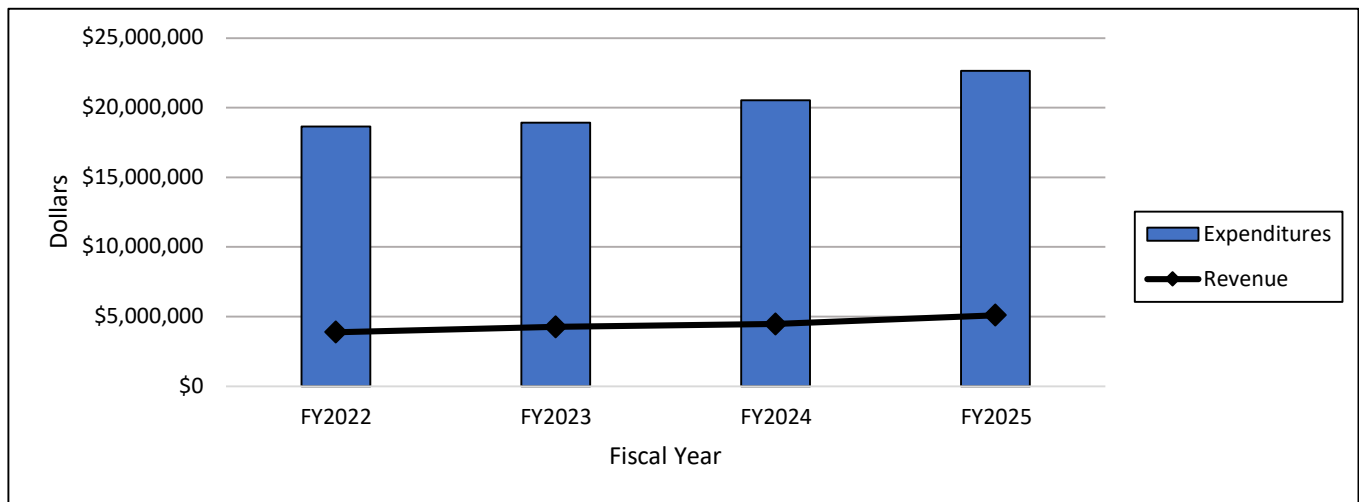
Special Operations Division

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$15,261,632	\$16,014,853	\$17,665,300	\$18,976,552	\$1,311,252	7.42%
Operating	1,946,542	2,210,461	2,840,233	2,784,286	-55,947	-1.97%
Capital/Leases/Long-Term Subs	1,425,611	702,611	13,568	885,085	871,517	6423.33%
Total	18,633,785	18,927,925	20,519,101	22,645,923	2,126,822	10.36%
Fees	523,907	541,465	592,024	611,099	19,075	3.22%
State/Federal	3,366,289	3,715,224	3,866,178	4,496,736	630,558	16.31%
Local Tax Funding	\$14,743,589	\$14,671,236	\$16,060,899	\$17,538,088	\$1,477,189	9.20%
Full-Time Positions	154.5	155.5	164.5	168.5	4	2.43%



FY2025 Total Budget \$22,645,923

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024
- Compression adjustment due to salary survey implemented in FY2023
- Three Deputies and one FOIA Officer approved for FY2025

Operating

- Increases in budgeted expenses for repairs and maintenance, uniforms, and travel and training
- Decreases due to reclassification of subscriptions

Capital/Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024
- Funds included for grant funded equipment

Goals/Objectives

- Obtain Certification as a Crime Prevention Community from the Department of Criminal Justice Services.
- Send one sworn deputy to the Forensic Academy for training.
- Continue to train all sworn personnel in civil disturbance techniques.
- Participate in community events.
- Provide additional Ballistic/Breaching equipment to include more Shields for each shift.
- Continue to train all personnel in Crisis Intervention Training (CIT).
- Continue to train all personnel in Advanced Law Enforcement Rapid Response Training (ALERRT) techniques.
- Obtain speed cameras for school zones.
- Organize a Community Emergency Response Team (CERT).
- Increase traffic enforcement to decrease crash fatalities.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Law Enforcement Calls for Service	95,440	83,781	92,569
# of Warrants Served	7,366	7,212	7,136
# of Criminal Arrests	3,375	3,498	3,240
# of Citations Issued	5,408	4,518	4,662
# of Cases Reported	5,287	5,564	4,934
# of Civil Papers Served	15,067	16,103	16,000
# of Extraditions/Transports	709	599	600



Charlie Marple being sworn in as an honorary deputy.

Volunteer Fire Departments

Mission

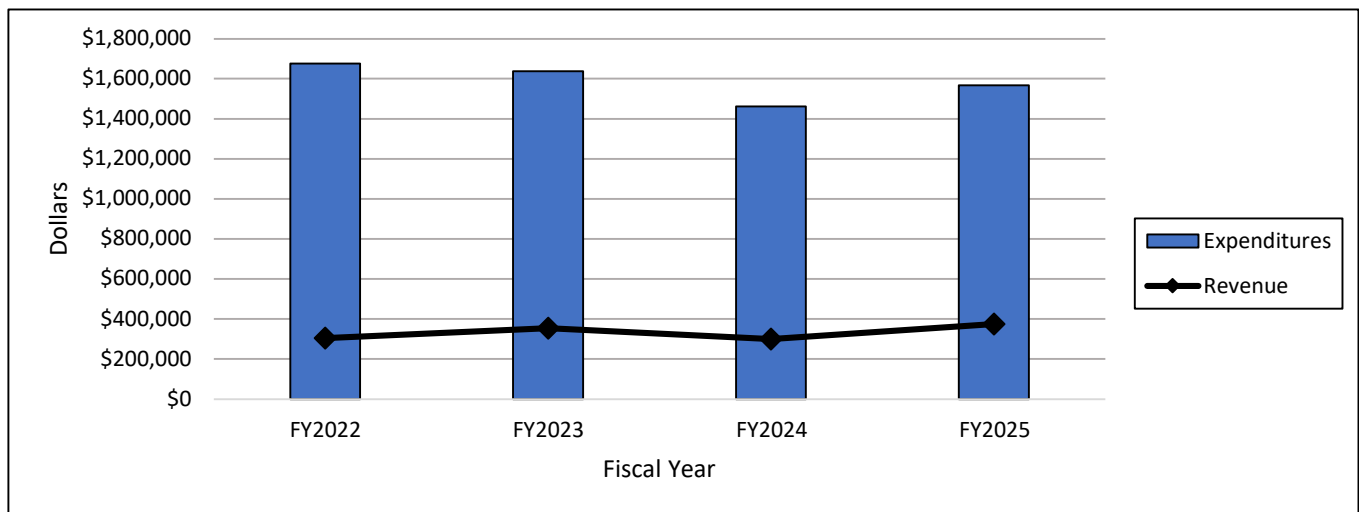
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$83,491	\$73,035	\$75,150	\$81,350	\$6,200	8.25%
Operating	1,592,445	1,565,057	1,386,523	1,485,469	98,946	7.14%
Total	1,675,936	1,638,092	1,461,673	1,566,819	105,146	7.19%
State/Federal	304,416	353,258	300,000	375,000	75,000	25.00%
Local Tax Funding	\$1,371,520	\$1,284,834	\$1,161,673	\$1,191,819	\$30,146	2.59%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,566,819

Notable Changes

Operating

- Increase in fuel costs
- Inclusion of operational physicals for new volunteer recruits
- Increase in Fire Programs, state revenue associated

Ambulance and Rescue Service

Mission

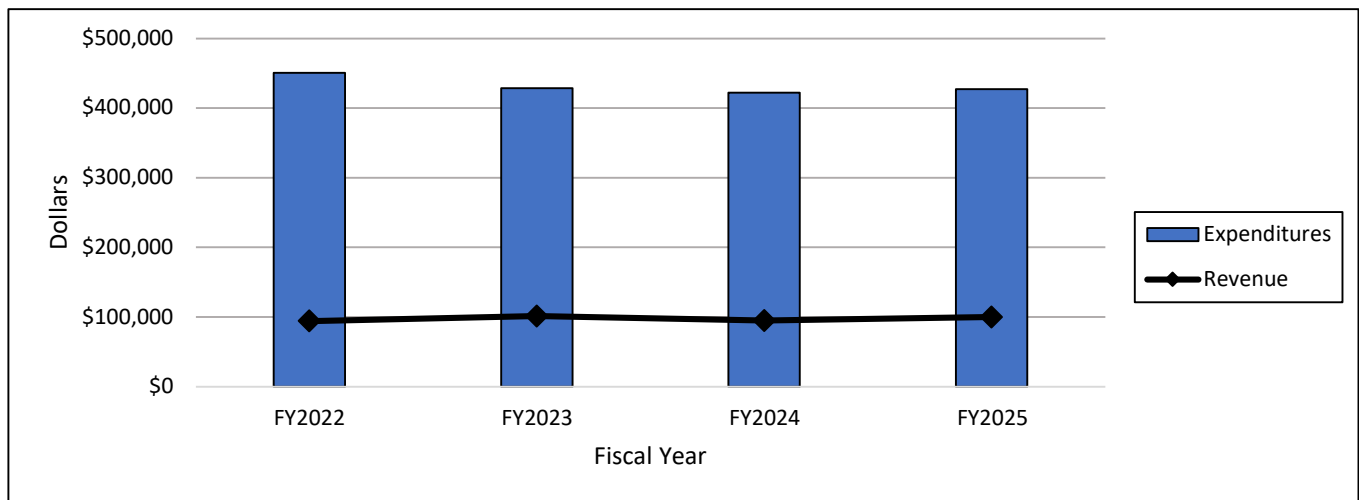
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$450,370	\$428,586	\$422,050	\$427,250	\$5,200	1.23%
Total	450,370	428,586	422,050	427,250	5,200	1.23%
State/Federal	94,370	101,536	95,000	100,000	5,000	5.26%
Local Tax Funding	\$356,000	\$327,050	\$327,050	\$327,250	\$200	0.06%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$427,250

Notable Changes

Operating

- Increase in Four-For-Life funds, state revenue associated

Public Safety Contributions

Mission

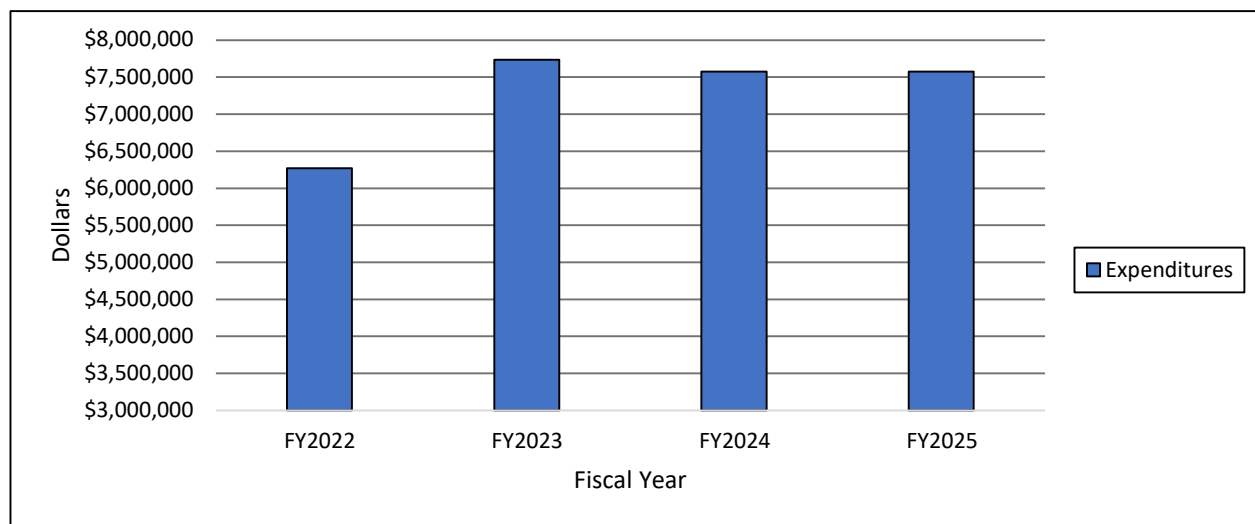
To provide correctional and court services in the support of the criminal justice systems for adult and juvenile detention. These services for both facilities are regional with different jurisdictions sharing in each facility.4602936

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$6,268,697	\$7,736,641	\$7,573,179	\$7,575,957	\$2,778	0.04%
Local Tax Funding	\$6,268,697	\$7,736,641	\$7,573,179	\$7,575,957	\$2,778	0.04%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$7,575,957

Notable Changes

Operating

- Slight increase in General Fund contribution to the adult detention center due to reduced use of Jail fund balance funding and an increase in state Compensation Board funding

Mission

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

Department Description

- The staff in the Court Service Unit is funded by and is directed by the Department of Juvenile Justice
- The City of Winchester and Frederick County provides funds for office supplies, parking, some services, cellular phones, and telephone and fax lines
- The City of Winchester provides office space and office furniture to the local office
- The Court Service Unit provides intake services, probation and parole supervision, and conducts social history investigations and reports for the Court
- Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by protective service workers, children in need of services, and children in need of supervision petitions
- This office provides supervision of those youth who are under terms and conditions of release pending adjudication, diversion, monitoring, probation and parole supervision, and case manages those youth committed to the Department of Juvenile Justice (DJJ) or residentially placed
- Parole services are assigned to offenders during their commitment to DJJ and aid in their transition back into the community upon their release from commitment to DJJ
- The Court Service Unit participates in the Virginia Juvenile Community Crime Control Act (VJCCCA) with Frederick County serving as the fiscal agent for the grant

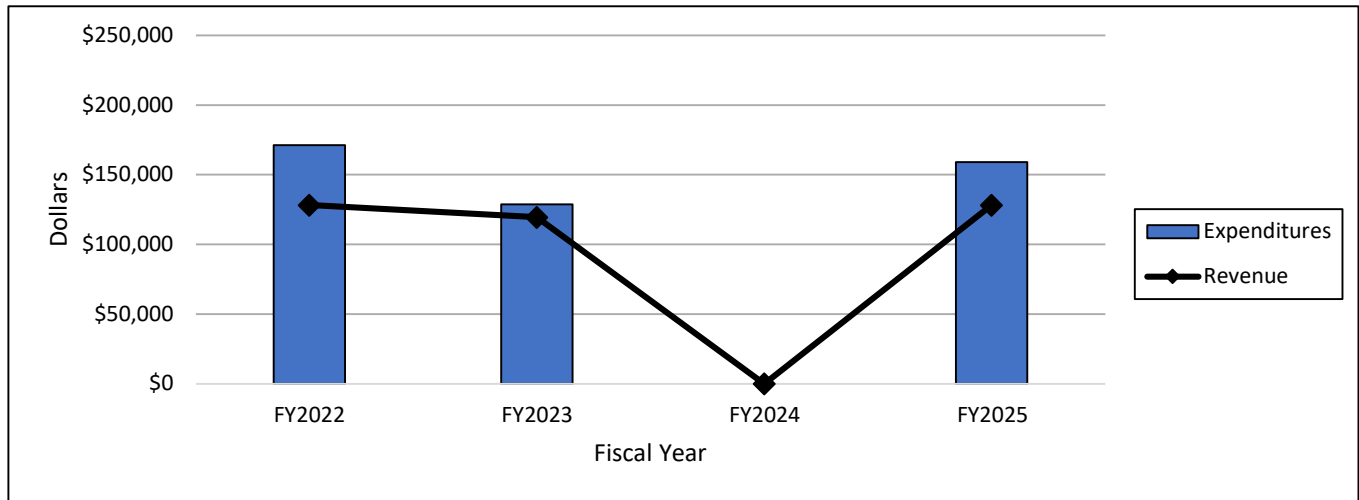
Goals/Objectives

- 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.

Juvenile Court Probation

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$65,227	\$0	\$0	\$0	\$0	0.00%
Operating	105,873	128,757	0	158,998	158,998	100.00%
Total	171,100	128,757	0	158,998	158,998	100.00%
State/Federal	128,358	119,599	0	128,358	128,358	100.00%
Local Tax Funding	\$42,742	\$9,158	\$0	\$30,640	\$30,640	100.00%
Full-Time Positions	1	0	0	0	0	0.00%



FY2025 Total Budget \$158,998

Notable Changes

- Budget request submitted on time for FY2025

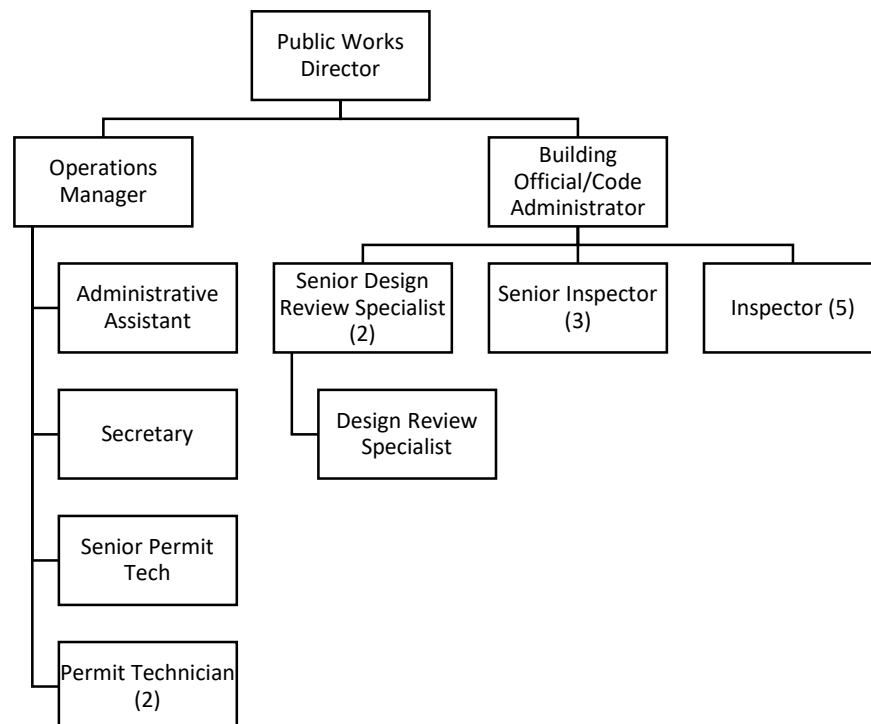
Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Timbrook Achievement Center Site Program Admissions	9	N/A	10
Timbrook Achievement Center Summer Site Program Admissions	10	N/A	10
Life Skills Program Admissions	23	N/A	20
Restorative Justice Admissions	11	N/A	10
Anger Management Program Admissions	51	N/A	50
Larceny Reduction Program Admissions	13	N/A	15
Substance Abuse Education Program Admissions	31	N/A	30
Specialized Program Services Admissions	15	N/A	15
Pro-Social Skills Admissions	1	N/A	1
Home Electronic Monitoring participants	41	N/A	40

Mission

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

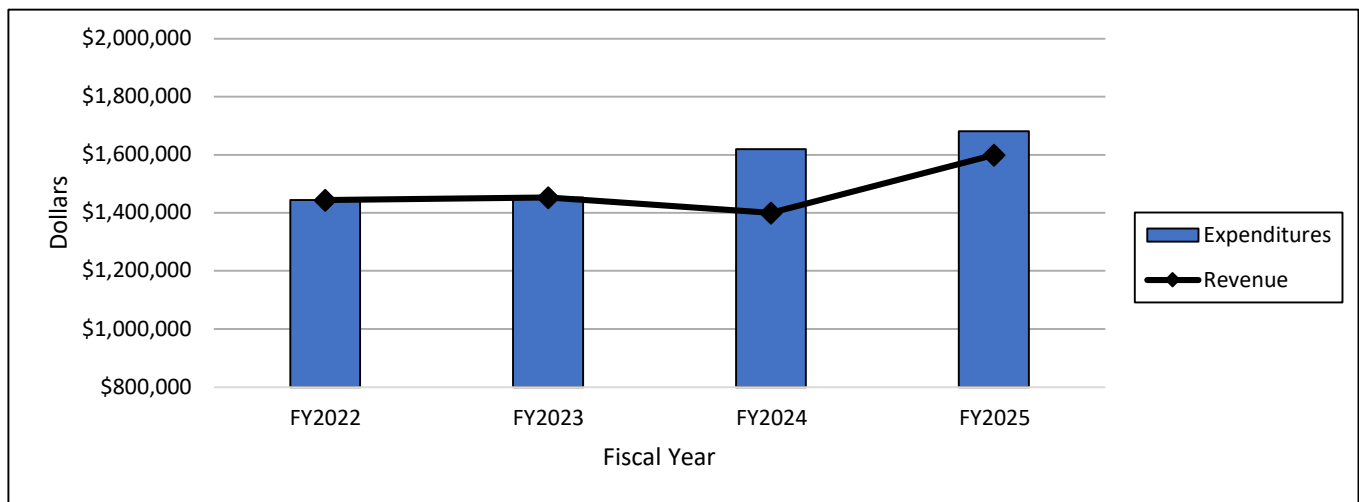
Department Description

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,378,407	\$1,381,625	\$1,534,095	\$1,586,994	\$52,899	3.45%
Operating	63,021	68,013	82,599	90,768	8,169	9.89%
Capital/Leases	2,910	2,859	3,000	3,000	0	0.00%
Total	1,444,338	1,452,497	1,619,694	1,680,762	61,068	3.77%
Fees	1,444,338	1,452,497	1,400,000	1,600,000	200,000	14.28%
Local Tax Funding	\$0	\$0	\$219,694	\$80,762	-\$138,932	-63.24%
Full-Time Positions	17	16	17	17	0	0.00%



FY2025 Total Budget \$1,680,762

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in budgeted expenses for office supplies and printing and binding

Goals/Objectives

- Inform contractors and the public of 2018 Virginia Construction Code changes.
- Work with Region III of the Virginia Building and Code Officials Association to conduct local training courses related to the Virginia Construction Code.
- Work with current staff to maintain work schedule with efficient response to inspections and permit issuance.
- Continue to cross-train office staff to make the permitting process more efficient and to provide excellent customer service.
- Work to improve customer service by providing alternative payment methods to customers.

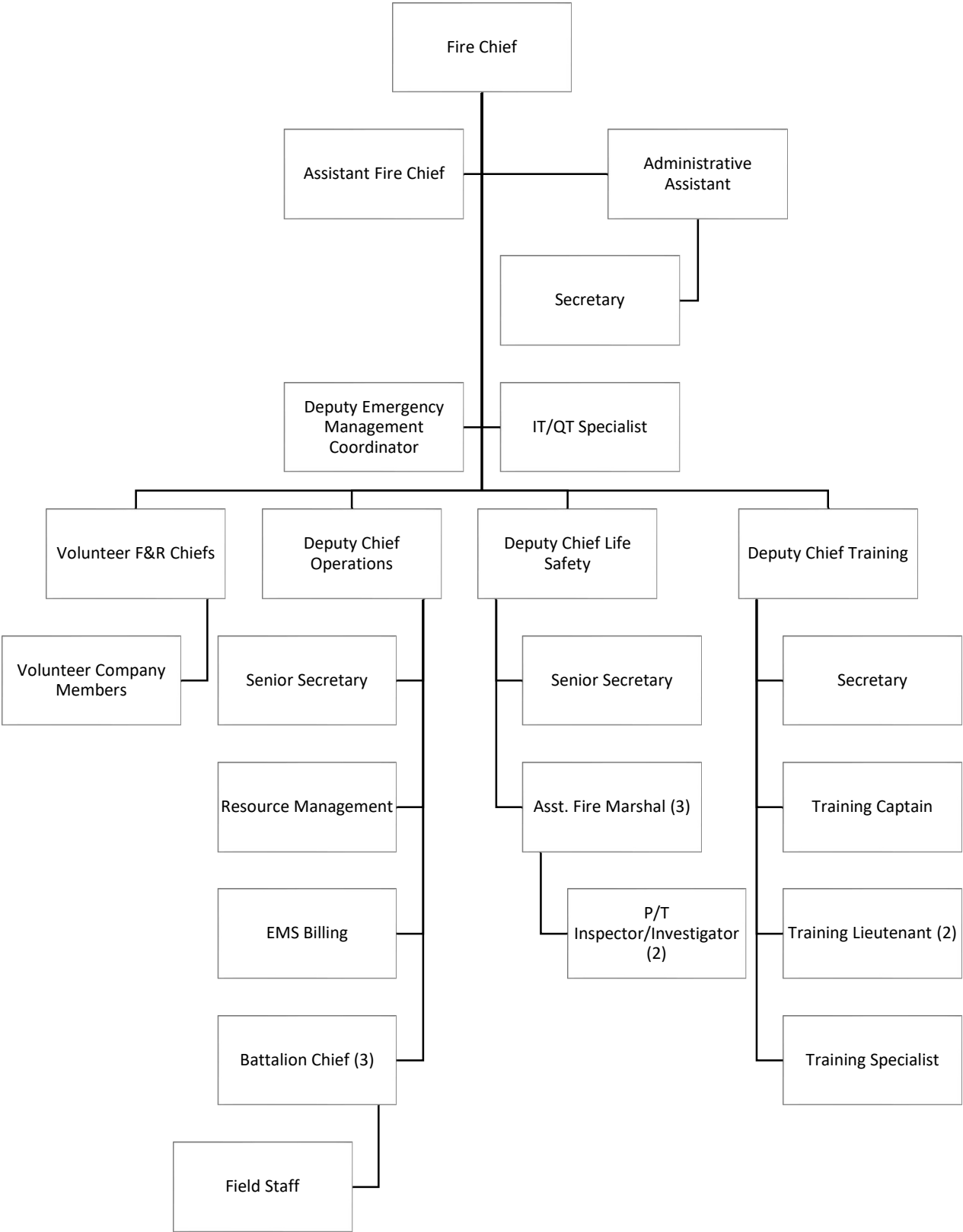
Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of inspections performed	23,494	24,730	24,112
Number of building/zoning related permits issued	7,849	7,372	7,611
Number of failed inspections	7,501	7,443	7,472
Number of code-related FOIA inquiries	136	180	158
Number of code-related Property Maintenance and complaints received	66	246	156
Number of plans submitted for review	2,076	2,391	2,234

Mission

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

Department Description

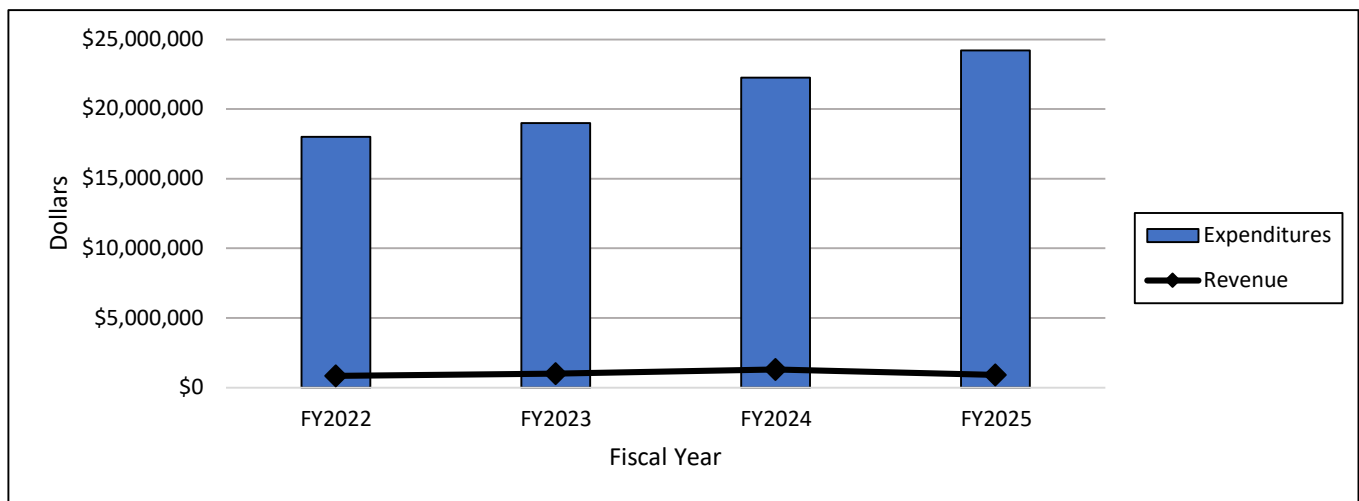
- All Hazards Emergency Response (Emergency Medical Services, Fire Suppression, Rescue, Hazardous-Materials, Special Services)
- Emergency Management/Community Preparedness
- Training and Education (Department/County Personnel, and General Public)
- Fire and Injury Prevention through building and fire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



Fire and Rescue

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$15,911,499	\$17,258,396	\$19,729,255	\$21,751,484	\$2,022,229	10.24%
Operating	1,401,104	1,474,386	2,507,687	2,341,386	-166,301	-6.63%
Capital/Leases/Long-Term Subs	686,921	251,572	5,220	116,303	111,083	2128.02%
Total	17,999,524	18,984,354	22,242,162	24,209,173	1,967,011	8.84%
Fees	736,405	836,702	566,026	590,963	24,937	4.40%
State/Federal	101,731	165,168	734,185	308,964	-425,221	-57.91%
Local Tax Funding	\$17,161,388	\$17,982,484	\$20,941,951	\$23,309,246	\$2,367,295	11.30%
Full-Time Positions	147.5	156.5	169.5	185.5	16	9.43%



FY2025 Total Budget \$24,209,173

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024
- Increase in budgeted overtime
- Sixteen Firefighter/EMT's approved for FY2025, eight to be hired September 1, eight to be hired February 1

Operating

- Decrease due to fewer grant related equipment purchases (only purchased if grant is awarded) and reclassification of subscriptions

Capital/Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

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	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of fire incidents	465	434	450
# of emergency medical service incidents	10,466	10,957	11,320
# of public service/good intent incidents	2,182	2,231	2,250
# of Hazardous Materials incidents	257	260	270
Total Number of Calls	13,370	13,882	14,290
# of code inspections performed	778	850	850
# of community outreach events attended	41	40	45
# of investigations	97	90	100
Total number of permits issued	89	80	90
Total number of plans reviewed	237	225	245



Frederick County firefighters attending a structure fire

Public Safety Communications

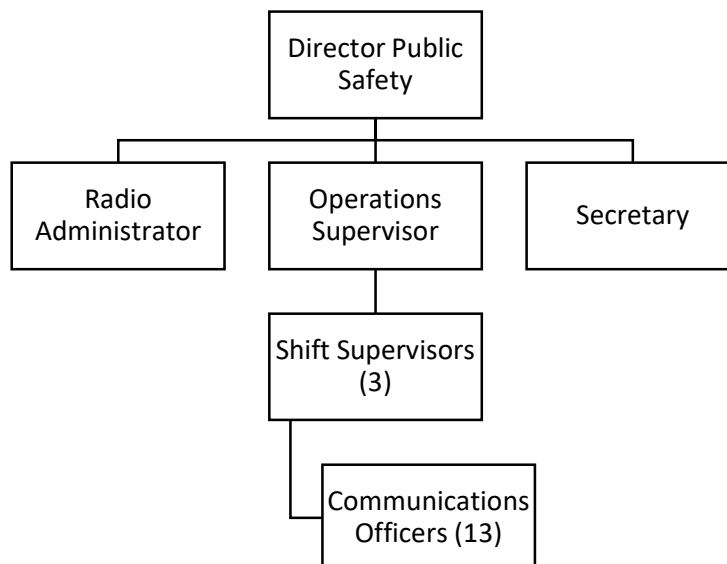
Mission

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

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

Department Description

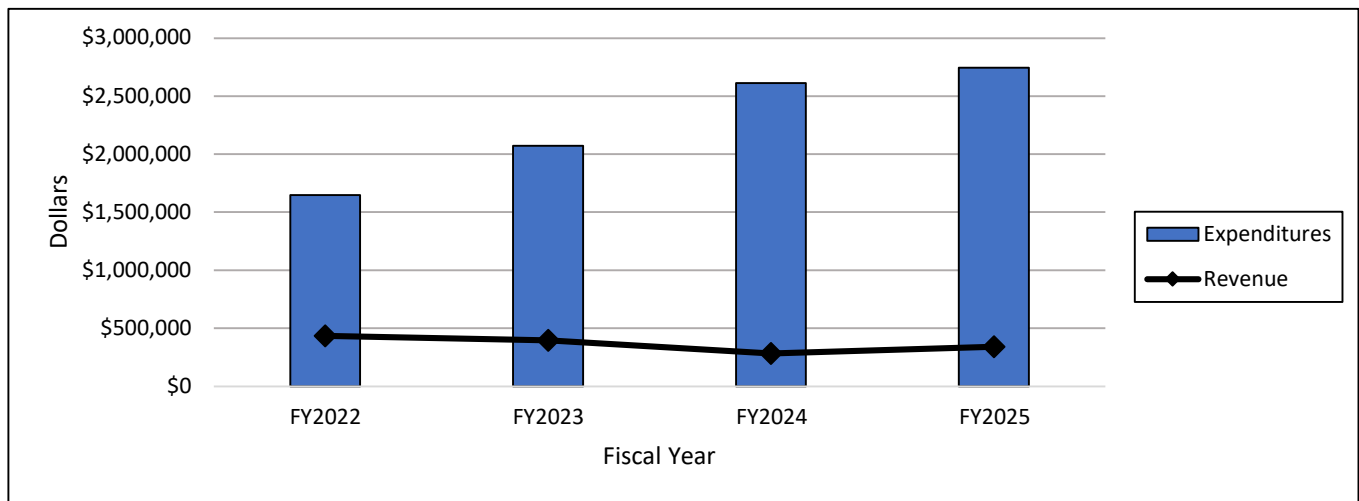
- This department is responsible for the operation of the Frederick County Communications Center which provides E-911 service to County citizens
- Public Safety Communications processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department,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



Public Safety Communications

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,170,179	\$1,439,980	\$1,863,828	\$1,964,301	\$100,473	5.39%
Operating	460,411	486,848	730,094	657,056	-73,038	-10.00%
Leases/Long-Term Subscriptions	16,413	143,661	18,159	123,696	105,537	581.18%
Total	1,647,003	2,070,489	2,612,081	2,745,053	132,972	5.09%
State/Federal	434,691	396,745	283,035	340,000	56,965	20.12%
Local Tax Funding	\$1,212,312	\$1,673,744	\$2,329,046	\$2,405,053	\$76,007	3.26%
Full-Time Positions	15	18	20	20	0	0.00%



FY2025 Total Budget \$2,745,053

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024
- Increase in budgeted overtime

Operating

- Increases in budgeted expenses for repair and maintenance, postage and telephone, and heating services
- Decrease due to reclassification of subscriptions

Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Public Safety Communications

Goals/Objectives

- To promptly answer, enter, and dispatch calls for service.
- Attract diverse, qualified candidates and retain a high performing workforce.
- Increase awareness and knowledge of Emergency Communications and promote professionalism.
- Provide a fair and honest working environment that works as a team but values the individuals.
- Continue to develop, improve, and expand upon the training program in order to provide continuing education as well as thorough new hire training that promotes success and supports retention efforts.
- Increase effectiveness of EMD (Emergency Medical Dispatch) by continuing to have medical calls scored and addressing those scores with individual personnel. This will help in working toward ACE (Accredited Center of Excellence) certification.
- Expand the quality assurance program into the taking of police and fire calls as well as the dispatching of all calls to ensure we are providing the highest level of service.
- Implement a QA program for VCIN to ensure compliance with rules and regulations as set forth by the Virginia State Police.
- Work with our vendors to ensure we are using our programs to their maximum effectiveness and make upgrades and changes as needed.

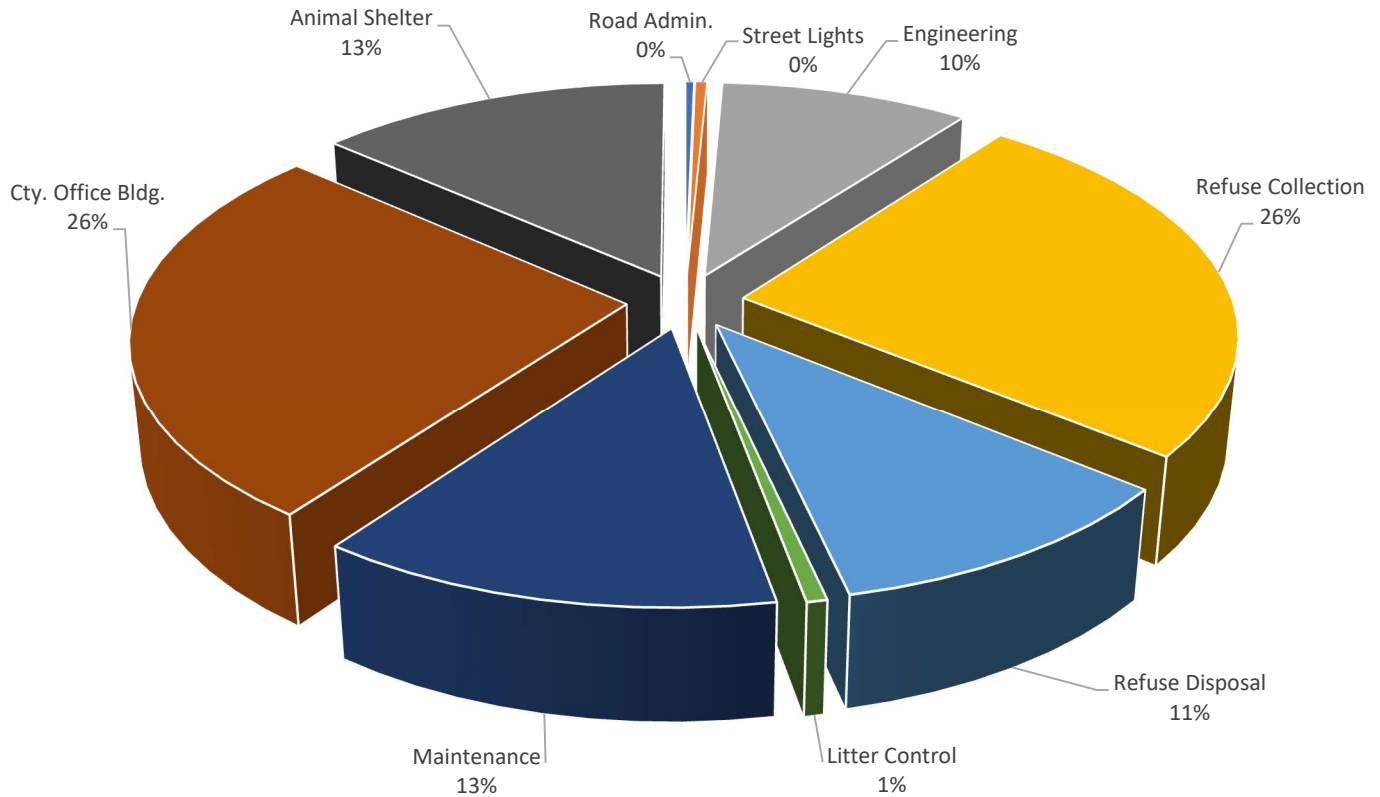
Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Average EMS call processing time (minutes)	1.30	1.00	1.30
Average Fire call processing time (minutes)	1.00	1.00	1.00
Total calls for service – Fire & Rescue/EMS	14,167	16,655	16,655
Total calls for service - Sheriff	102,271	107,111	107,111
Total emergency and non-emergency calls	179,124	187,000	187,000
Percentage of 911 wireless calls	19%	19%	19%
Percentage of 911 landline calls	1%	1%	1%
Percentage of non-emergency calls	80%	80%	80%

Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Road Administration	\$21,302	\$20,000	\$23,000	\$3,000	15.00%
Street Lights	28,775	31,572	32,250	678	2.14%
General Engineering	668,667	654,626	678,235	23,609	3.60%
Refuse Collection	2,142,296	1,886,124	1,823,712	-62,412	-3.31%
Refuse Disposal	650,592	789,852	750,540	-39,312	-4.98%
Litter Control	23,329	42,358	41,258	-1,100	-2.60%
Maintenance Administration	786,381	892,618	922,551	29,933	3.35%
County Office Buildings	2,104,177	2,067,492	1,882,365	-185,127	-8.95%
Animal Shelter	850,571	948,375	962,182	13,807	1.46%
TOTAL EXPENDITURES	\$7,276,090	\$7,333,017	\$7,116,093	-\$216,924	-2.96%

Road Administration

Mission

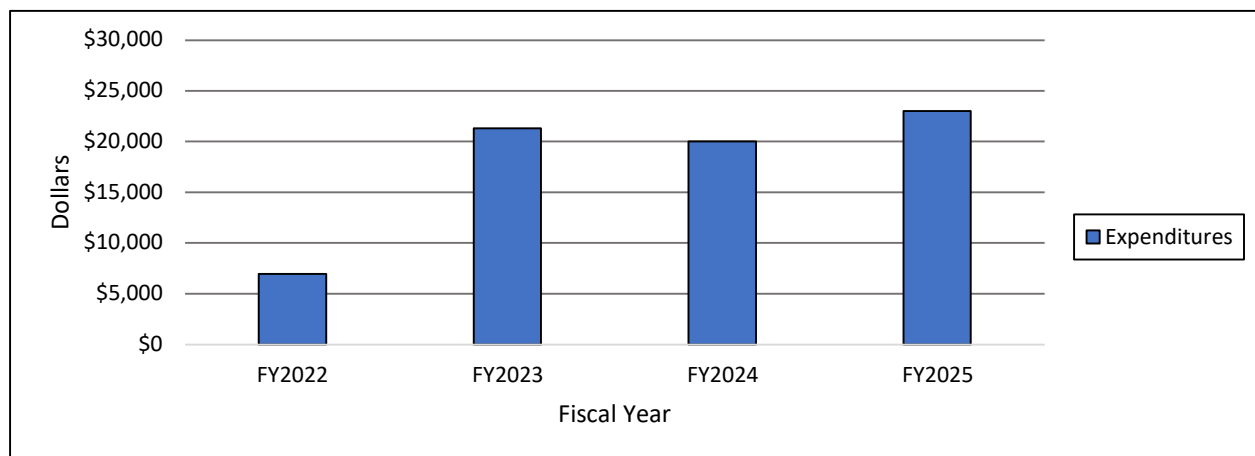
To administer street sign maintenance in Frederick County.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$6,956	\$21,302	\$20,000	\$23,000	\$3,000	15.00%
Local Tax Funding	\$6,956	\$21,302	\$20,000	\$23,000	\$3,000	15.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$23,000

Operating

- Expected increase in cost of materials

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of street sign units to maintain	4,000	4,000	4,050
# of street sign units replaced	63	75	80

Mission

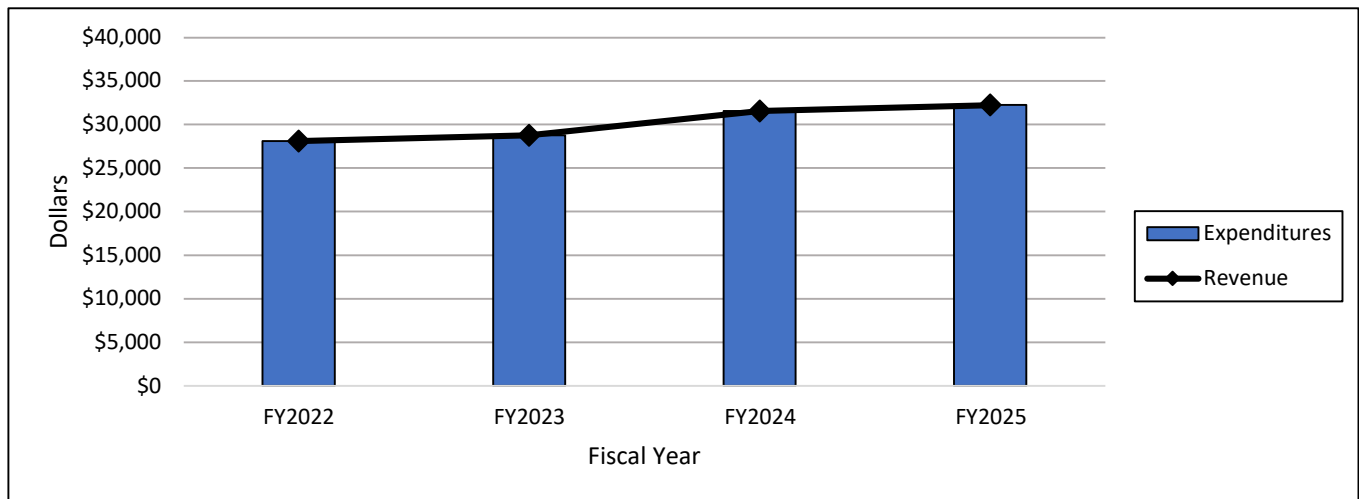
Provide street lighting to the contracted neighborhoods in Frederick County.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$28,108	\$28,775	\$31,572	\$32,250	\$678	2.14%
Total	28,108	28,775	31,572	32,250	678	2.14%
Fees	28,108	28,775	31,572	32,250	678	2.14%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$32,250

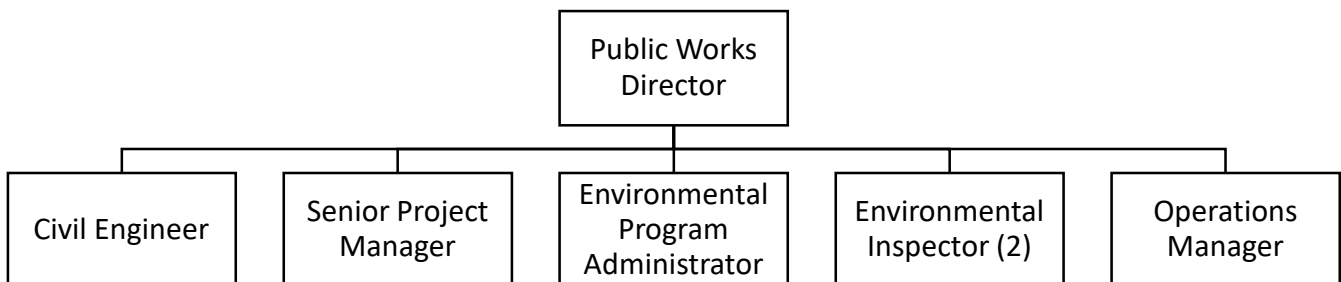
No Notable Changes

Mission

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

Department Description

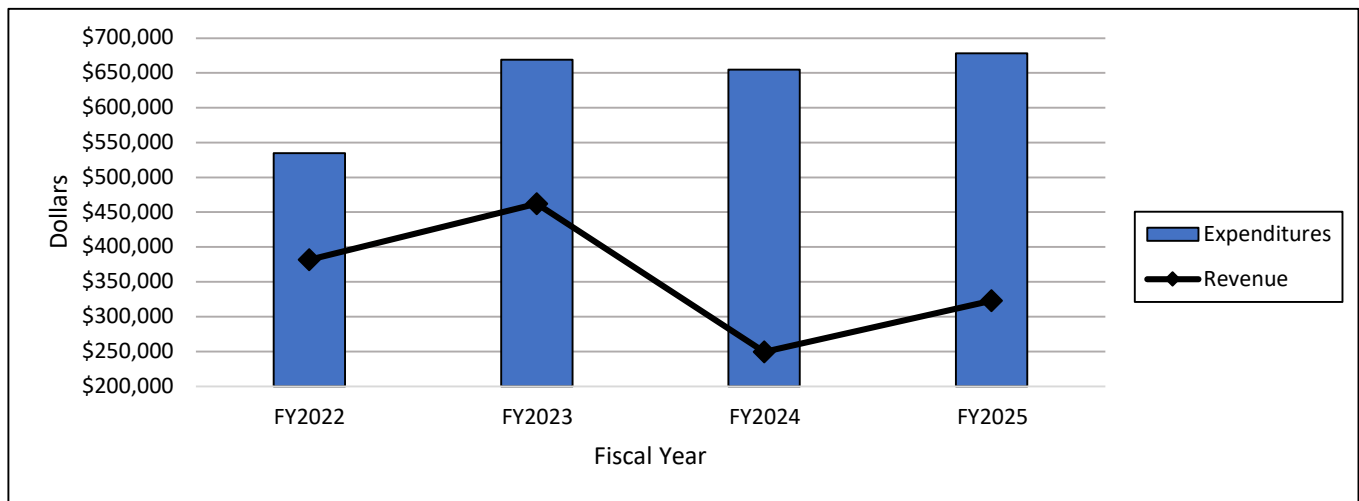
- This department performs plan reviews for site plans, subdivision plans, stormwater, erosion and sediment control, master plans, rezoning, single family dwellings, etc.
- Engineering performs project management of capital improvements related to landfill and solid waste projects, new roads, buildings,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



General Engineering

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$507,775	\$545,572	\$603,836	\$627,253	\$23,417	3.88%
Operating	26,230	60,259	49,790	41,350	-8,440	-16.95%
Leases/Long-Term Subscriptions	910	62,836	1,000	9,632	8,632	863.20%
Total	534,915	668,667	654,626	678,235	23,609	3.61%
Fees	381,891	462,327	249,505	323,000	73,495	29.46%
Local Tax Funding	\$153,024	\$206,340	\$405,121	\$355,235	-\$49,886	-12.31%
Full-Time Positions	5	6	6	6	0	0.00%



FY2025 Total Budget \$678,235

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Decrease due to reclassification of subscriptions

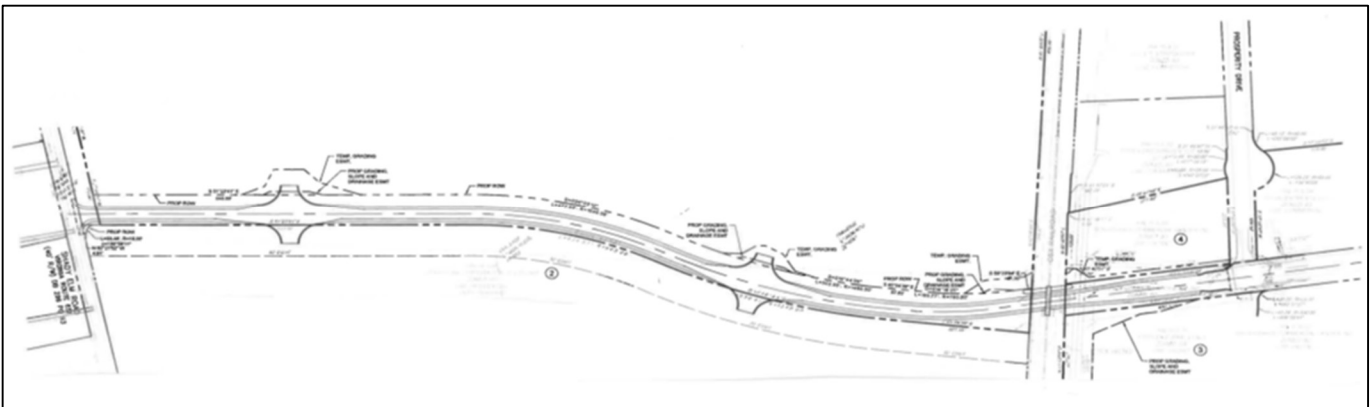
Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

- Manage capital improvement projects such as new buildings, building renovations, roads, and stormwater detention structures.
- Respond to citizen complaints related to stormwater problems.
- Provide engineering support to County Administration.
- Coordinate design of new landfill expansion and inspect new landfill construction.
- Review site, subdivision, and erosion and sediment control plans.
- Program authority for issuance of DEQ Stormwater/Erosion and Sediment Control permits.
- Provide an initial stormwater permitting system under the direction of DEQ.
- Perform bi-monthly inspections of all active land development projects within the County.
- Assist Planning Department in assessing bond and letter of credit amounts.
- Continue to customize SWPPPTrack software to help perform all functions required by County and State requirements.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Number of land disturbance permits issued	759	650	750
Number of preliminary erosion & sediment control inspections performed	759	580	775
Number of final grading inspections performed	826	700	830
Number of residential permit applications reviewed	734	625	730
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	71	125	75
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	46	30	50



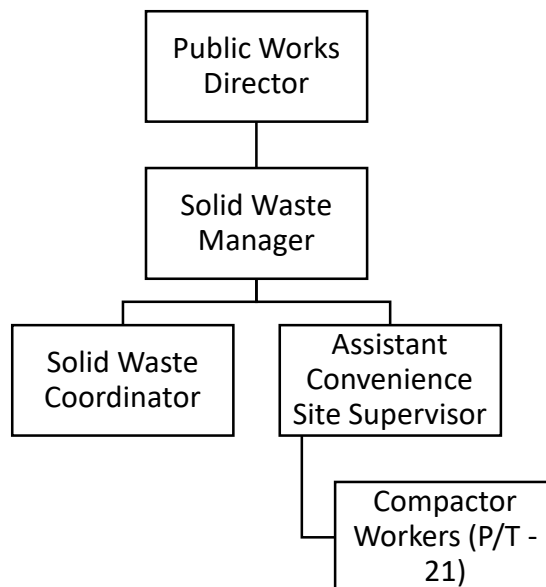
The photo above depicts the future expansion of Renaissance Drive. This project went to bid in December 2022 and was awarded to W-L Construction & Paving, Inc. in the amount of \$2,870,107 in June 2023. It will take approximately one year to complete, and all design work and construction of this roadway is managed by Frederick County Public Works. This project consists of a .32-mile section of road including an at-grade crossing over CSX tracks. Once complete, this section will connect Shady Elm Drive and Route 11 South.

Mission

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

Department Description

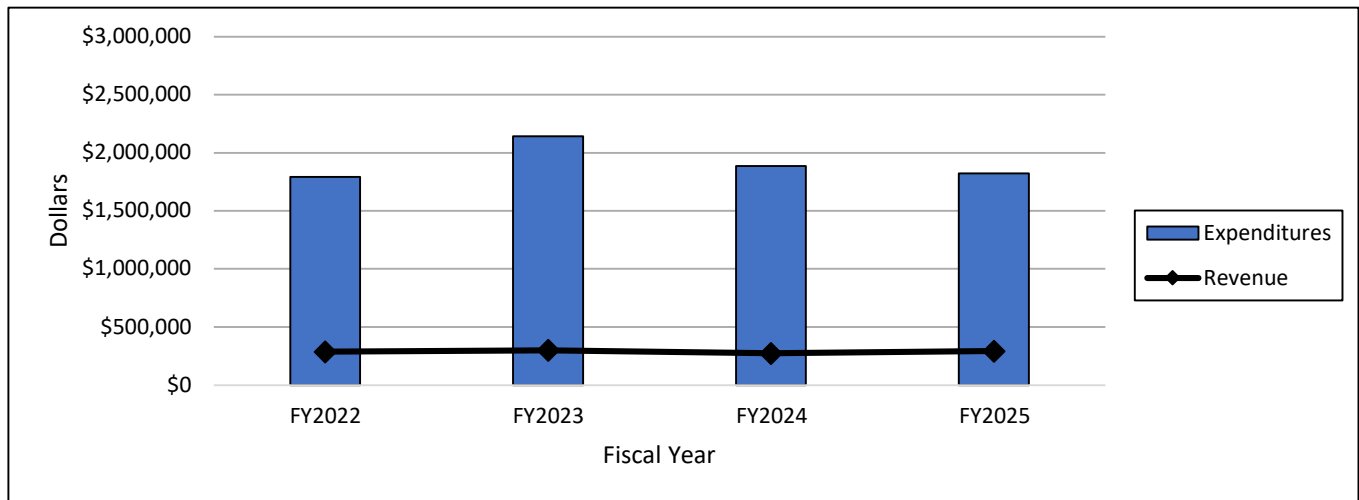
- This department is responsible for the collection and removal of Frederick County municipal solid waste from all County compactor and container sites
- This function is a contractual service provided to the County by an approved hauler and is extended to schools, parks, library, airport, and other municipal facilities within the County
- The County owns or leases the compactor and container sites and provides necessary labor and supervision to maintain appearance and function
- Manages the County's recycling program to include collection containers, hauling, and all associated processing fees
- Perform in-house collection of used footwear and textiles from convenience sites and other community drop-offs
- Host community events such as rain barrel and compost bin sales
- Conduct public outreach and environmental education
- Manage waste/recycling hauling, recycling processing, electronics recycling, and shoe/textiles contracts and agreements, including tracking tonnage, convenience site usage, and industry and market trends
- Assist local businesses in locating markets for their recyclable materials
- File annual Recycling Rate Report with DEQ which entails extensive survey of local business activity
- Complete annual application and performance report for state Litter and Recycling Grant
- Coordinate with the regional planning district on solid waste planning and recycling reports



Refuse Collection

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$643,661	\$688,817	\$809,371	\$817,122	\$7,751	9.57%
Operating	1,009,798	897,454	1,056,532	985,649	-70,883	-6.71%
Capital/Leases	138,297	556,025	20,221	20,941	720	3.56%
Total	1,791,756	2,142,296	1,886,124	1,823,712	-62,412	-3.31%
Fees	285,911	299,566	273,200	292,436	19,236	7.04%
Local Tax Funding	\$1,505,845	\$1,842,730	\$1,612,924	\$1,531,276	-\$81,648	-5.06%
Full-Time Positions	3	3	3	3	0	0.00%



FY2025 Total Budget \$1,823,712

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

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

Capital/Leases

- FY2023 actual expenditures include improvements to the Gore citizens convenience center

Refuse Collection

Goals/Objectives

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collection costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Continue to promote recycling program – encourage proper recycling habits and curtail contamination which controls costs and maintain markets.
- Maintain glass recycling program and work to reduce associated hauling costs.
- Emphasize waste reduction as the most effective method of solid waste management.
- Continue to work with local businesses and industry regarding best disposal options.
- Continue to maintain and upgrade services, facilities, and equipment.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Refuse collected and hauled (tons)	25,839	24,743	26,935
Household material recycled (tons)	2,642	2,790	2,790
Recycling Rate	46%	49%	46%
Business, community, and other public outreach audience members	341	100	300



Gore convenience site expansion improved traffic flow and added a dedicated recycling area and trash compactor for more efficient refuse collection during FY 2022-2023

Mission

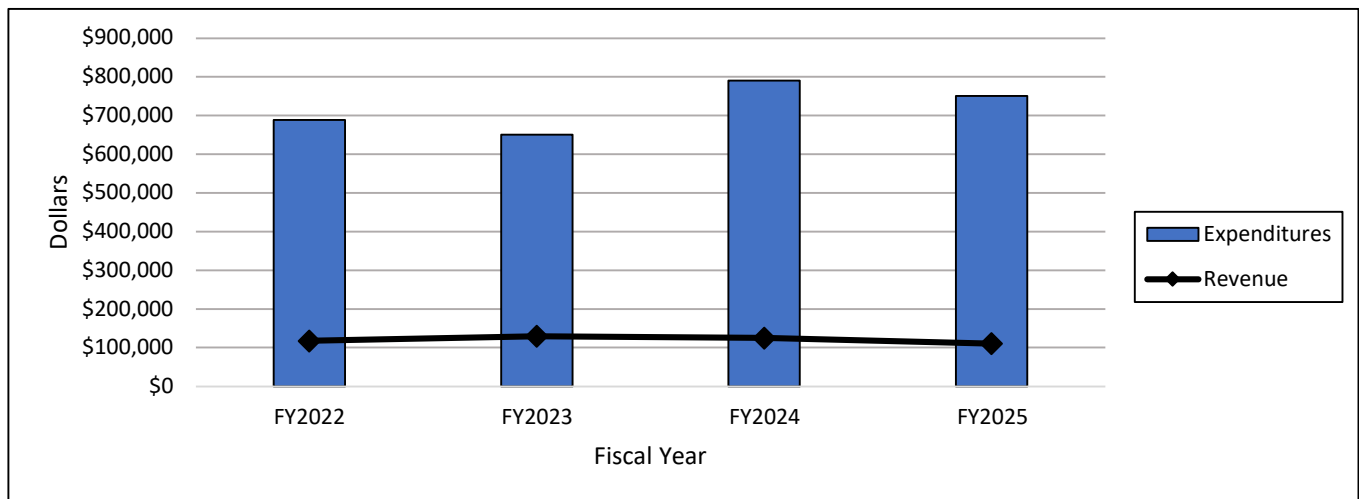
To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$688,329	\$650,592	\$789,852	\$750,540	-\$39,312	-4.98%
Total	688,329	650,592	789,852	750,540	-39,312	-4.98%
Fees	117,817	130,094	125,412	110,868	-14,544	-11.60%
Local Tax Funding	\$570,512	\$520,498	\$664,440	\$639,672	-\$24,768	-3.73%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$750,540

Operating

- Lower cost and revenue estimation for FY2025 based on trend analysis

Litter Control

Mission

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

Department Description

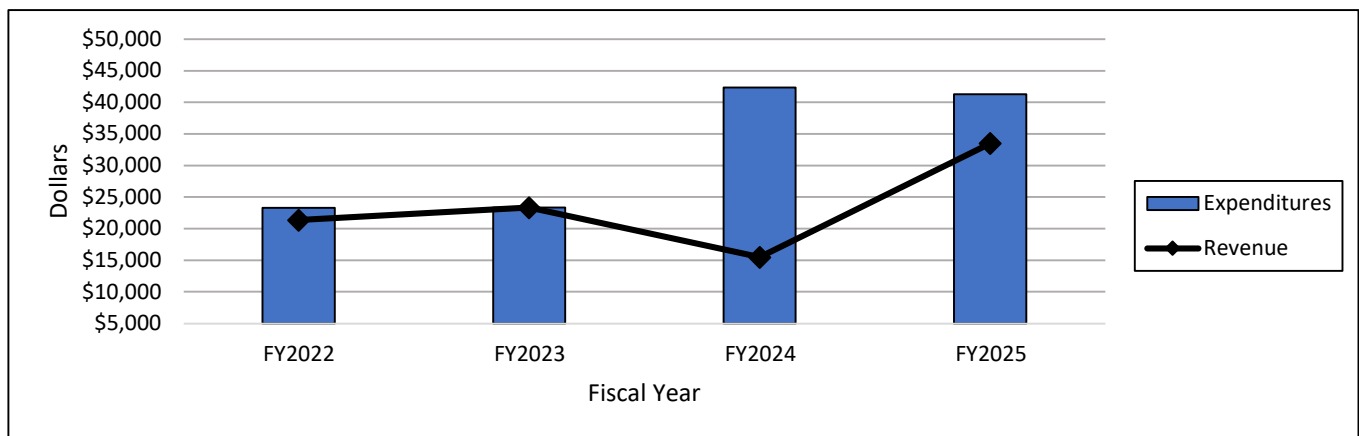
- This budget includes personnel costs associated with providing a part-time employee for the supervision of the County's trustee litter crew and associated operating costs
- The Northwestern Regional Adult Detention Center provides labor at no charge through the Community Inmate Workforce Program. This partnership resulted in an in-kind contribution on behalf of the regional jail of \$91,005 during FY2023
- 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, including trash that is lost during transport to citizen's convenience sites and the regional landfill.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$17,287	\$14,059	\$28,849	\$28,672	-\$177	-0.61%
Operating	6,009	9,270	13,509	12,586	-923	-6.83%
Total	23,296	23,329	42,358	41,258	-1,100	-2.60%
State/Federal	21,374	23,329	15,500	33,510	18,010	116.19%
Local Tax Funding	\$1,922	\$0	\$26,858	\$7,748	-\$19,110	-71.15%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$41,258

Notable Changes

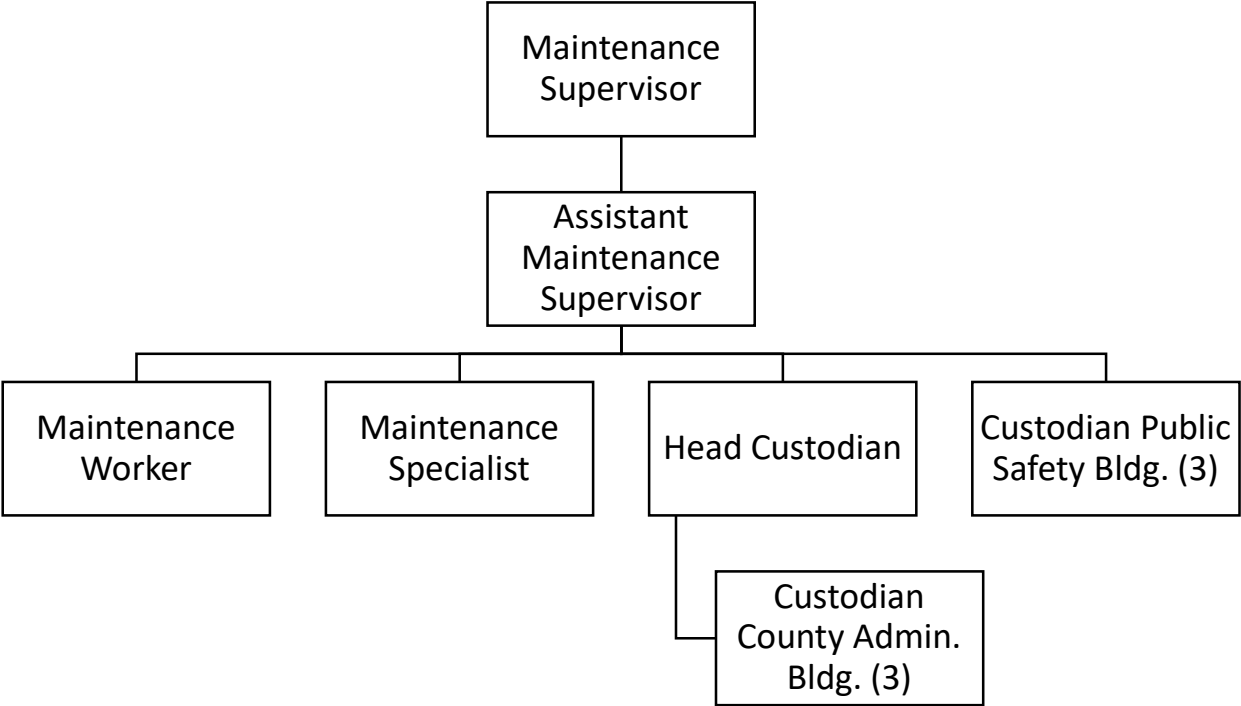
- Increase in anticipated litter control grant from the DEQ

Mission

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

Department Description

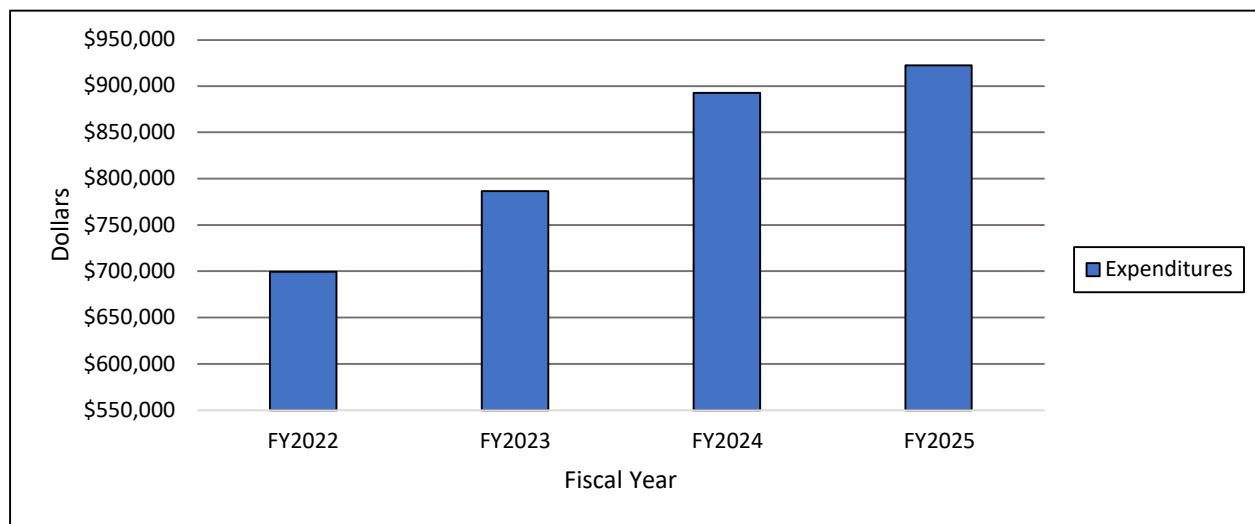
- This department is responsible for cleaning, repairing, and maintaining approximately 370,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots
- This budget provides for the administration, personnel, and supplies associated with the maintenance of the County Administration Building, the Frederick County Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Sunnyside Plaza (including the new Voter Registration Offices Suite 341 & 343), Smithfield Avenue, Old Aylor School, and the Frederick County Esther Boyd Animal Shelter
- This department is under the direction and supervision of the Deputy County Administrator



Maintenance

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$689,861	\$730,964	\$874,268	\$903,351	\$29,083	3.33%
Operating	9,436	11,452	18,350	18,900	550	3.00%
Capital/Long-Term Subscriptions	0	43,965	0	300	300	100.00%
Local Tax Funding	\$699,297	\$786,381	\$892,618	\$922,551	\$29,933	3.35%
Full-Time Positions	10	10	11	11	0	0.00%



FY2025 Total Budget \$922,551

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in budgeted expenses for gasoline

Capital/Long-Term Subscriptions

- Replacement vehicle purchased in FY2023
- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

- Provide maintenance and repair services to all building systems for the County Administration Building, Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Sunnyside Plaza (including the new Voter Registration Offices Suite 341 & 343), Smithfield Avenue, Old Aylor School, and Frederick County Esther Boyd Animal Shelter to include HVAC, mechanical systems, and plumbing.
- Schedule and track maintenance, repairs, and associated work orders in a timely and efficient manner by means of an internal work order system.
- Provide repair and preventative maintenance services utilizing the most effective combination of in-house staff, private contractors, and the Frederick County Public Schools Maintenance and Grounds Department (snow removal of the County Administration Building parking lot).
- Maintain grounds, patio area, and sidewalks around County office buildings, to include landscaping, mowing, and snow removal.
- Maintain HVAC and mechanical systems, lawn care equipment, and plumbing and lighting fixtures.
- Provide daily cleaning of the County Administration Building, the Public Safety Building, and Voter Registration located at Sunnyside Plaza.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Work Orders Processed – In-House	992	1,465	1,216
Square feet – facilities maintained	411,875	411,875	301,275

County Office Buildings

Mission

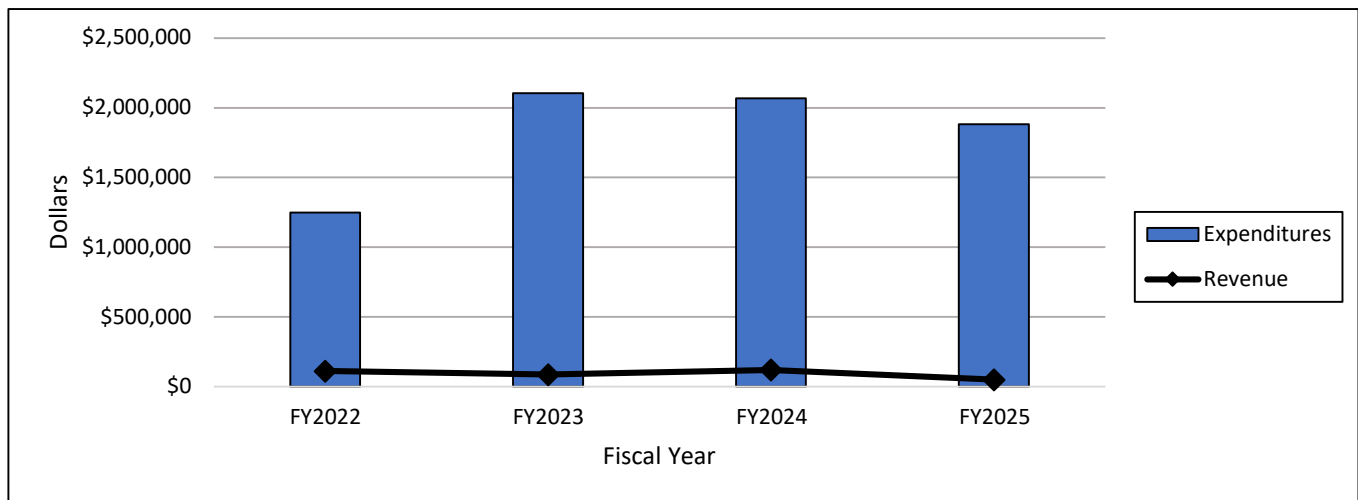
To ensure safe and clean buildings and grounds that provide an appealing physical appearance and a comfortable working environment.

Department Description

- This budget consists of the operating expenses for the Maintenance Department to include the payment of utilities, janitorial supplies, repair and maintenance supplies and related labor costs and expenses, and maintenance service contracts for the County Administration Building, Public Safety Building, Bowman Library, Millwood and Round Hill Fire Stations, Smithfield Avenue, Sunnyside Plaza (including the new Voter Registration Offices Suite 341 & 343), and the Aylor School Fuel Station
- This budget includes the County's 50% share in costs associated with the operation and maintenance of the Winchester-Frederick County Joint Judicial Center (JJC)

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$1,210,412	\$1,451,693	\$2,064,652	\$1,879,525	-\$185,127	-8.97%
Capital/Leases	38,567	652,484	2,840	2,840	0	0.00%
Total	1,248,979	2,104,177	2,067,492	1,882,365	-185,127	-8.95%
Fees	110,946	85,272	120,005	49,819	-70,186	-58.49%
Local Tax Funding	\$1,138,033	\$2,018,905	\$1,947,487	\$1,832,546	-\$114,941	-59.02%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,882,365

Notable Changes

Operating

- Reduction in budgeted expenses due to disposition of Old Aylor Middle School

Revenue

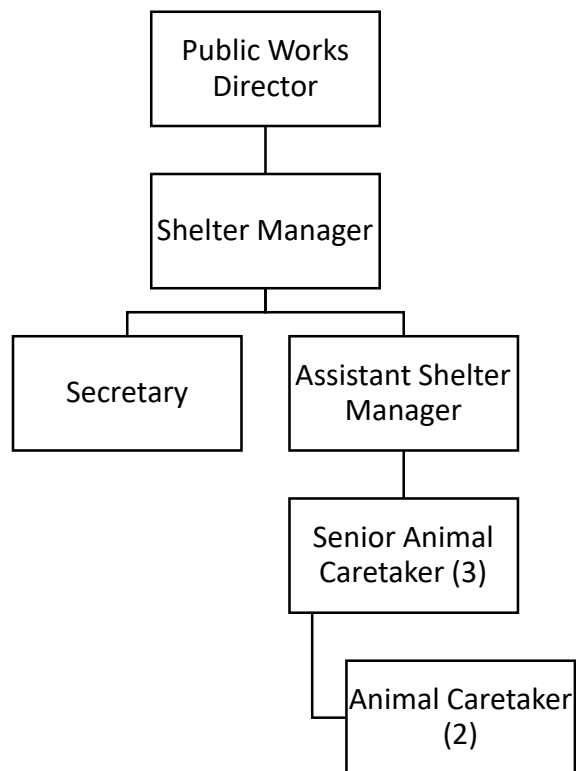
- Reduction in rental income from Sunnyside Plaza due to tenants vacating section of building in order for the County Registrar to locate their offices in this space

Mission

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

Department Description

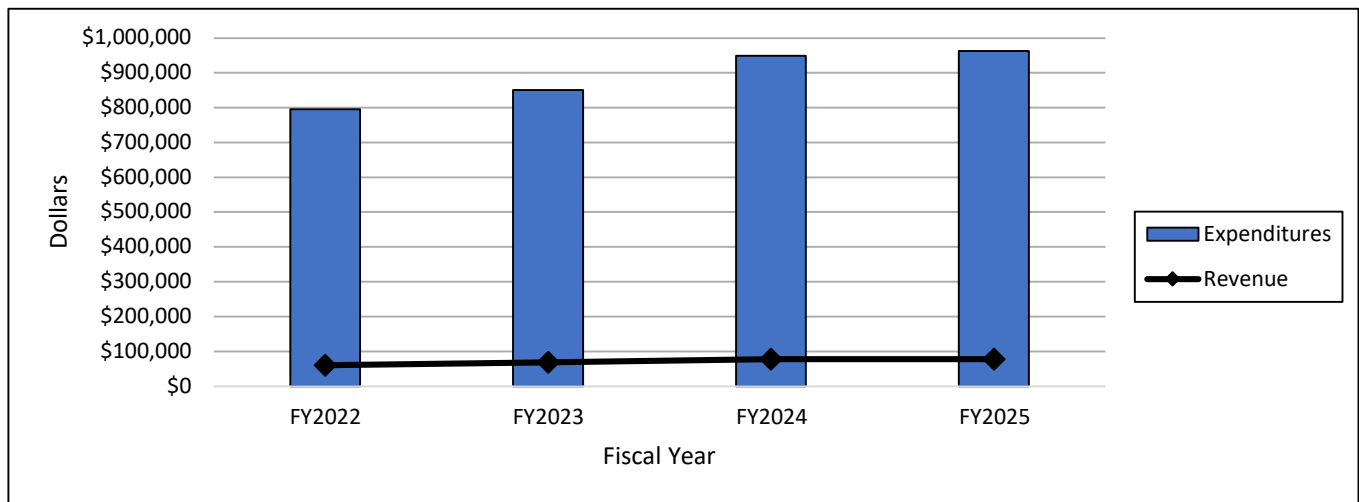
- Operates in accordance with Virginia state law and the Virginia Department of Agriculture
- Accepts approximately 600 dogs and 600 cats per year as well as other companion animals
- The shelter is cleaned and disinfected daily and is open six days a week
- Strives to return lost animals to their owners and to find permanent loving homes for animals surrendered or unclaimed
- Provides for the emergency veterinary treatment of sick and injured animals in Frederick County
- Engages with the community by participating in events, school projects, tours, and civic groups
- Participates in the Northwestern Regional Detention Center's Community Corrections Program to utilize inmate labor to reduce operational costs and benefit inmates
- Refers citizens to available resources for animal related issues
- Provide for the care of animals confined for rabies observation and those seized pending court proceedings
- Partners with the Northern Virginia Community College Vet Tech Program; selected shelter animals are provided with pro bono veterinary care; nearly 100% of animals involved in the program have been adopted



Animal Shelter

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$633,803	\$653,248	\$728,123	\$737,238	\$9,115	1.25%
Operating	161,843	197,323	220,252	223,744	3,492	1.59%
Capital/Leases	0	0	0	1,200	1,200	100.00%
Total	795,646	850,571	948,375	962,182	13,807	1.46%
Fees	57,873	65,210	75,000	75,000	0	0.00%
State/Federal	2,548	3,083	2,925	2,775	-150	-5.13%
Local Tax Funding	\$735,225	\$782,278	\$870,450	\$884,407	\$13,957	1.60%
Full-Time Positions	8	8	8	8	0	0.00%



FY2025 Total Budget \$962,182

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increases in budgeted expenses for professional health services and dog food

Goals/Objectives

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

Service Levels	FY2023 Actual*	FY2024 Budget	FY2025 Plan
Number of dogs adopted or reclaimed	541	600	550
Adoption and reclamation rate for dogs	93%	90%	90%
Number of cats adopted or reclaimed	418	450	450
Adoption and reclamation rate for cats	83%	70%	75%
Number of rabies clinics held	2	2	1
Number of animals vaccinated at rabies clinics	193	250	150
Business, community and other public events attended	10	10	10

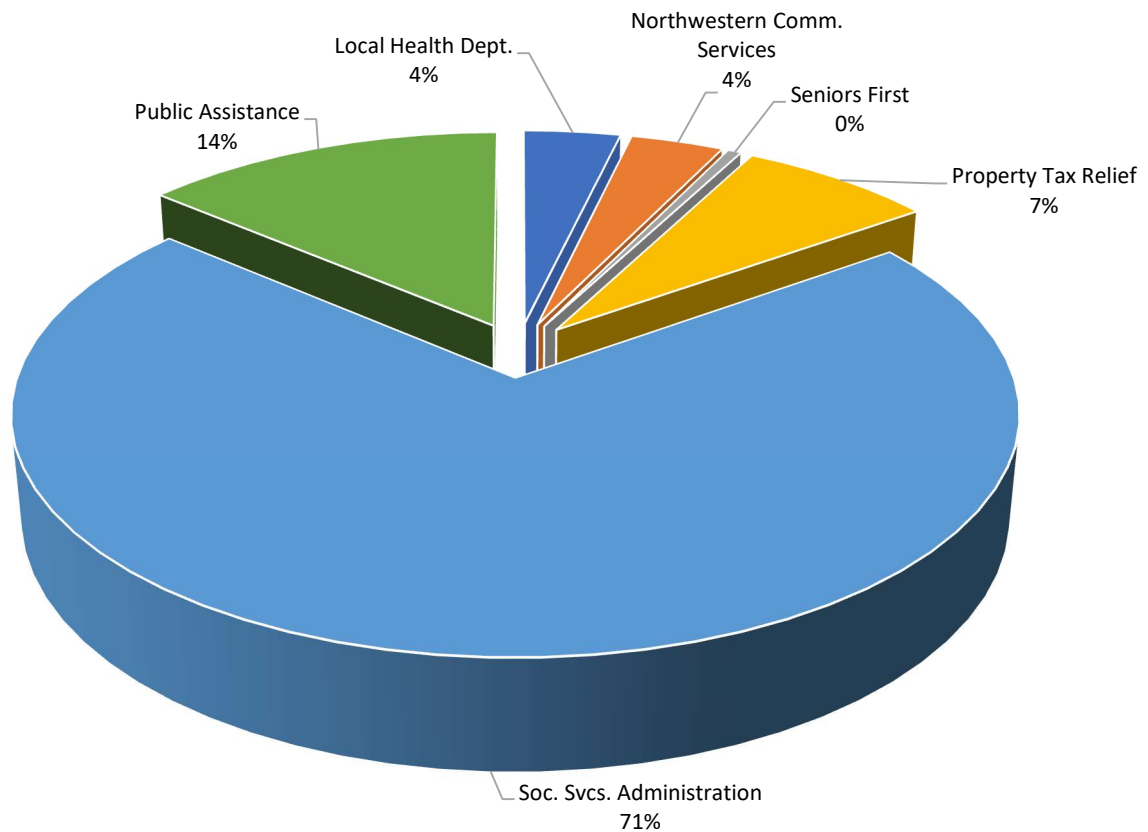


Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Local Health Department	\$453,676	\$476,359	\$500,177	\$23,818	5.00%
Northwestern Comm. Services	437,332	459,198	482,157	22,959	5.00%
SAAA, Seniors First	63,000	69,300	69,300	0	0.00%
Property Tax Relief	1,017,131	975,000	1,011,043	36,043	3.70%
Social Services Administration	7,377,688	8,933,223	9,625,743	692,520	7.75%
Public Assistance	1,661,525	1,946,047	1,875,567	-70,480	-3.62%
TOTAL EXPENDITURES	\$11,010,352	\$12,859,127	\$13,563,987	\$704,860	5.48%

Local Health Department

Mission

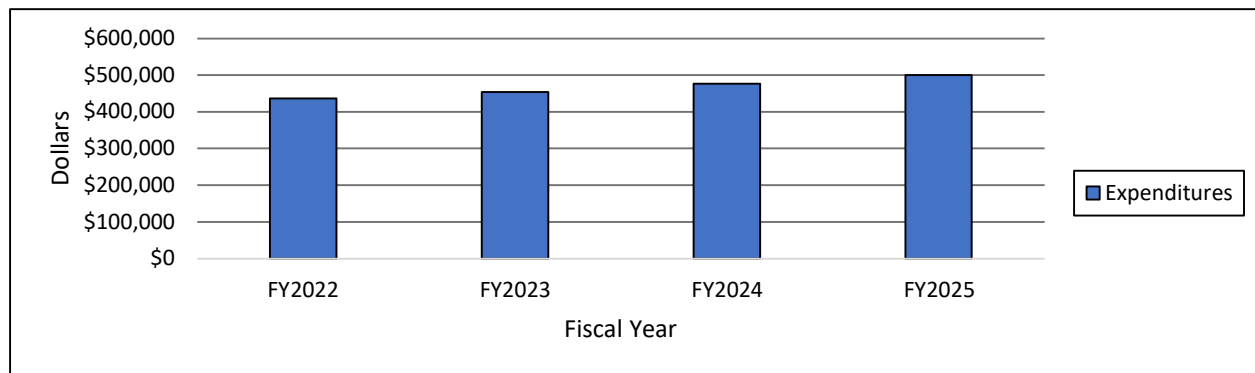
To protect the health and promote the well-being of all people in Virginia through service, equity, and making data-informed decisions.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$436,439	\$453,676	\$476,359	\$500,177	\$23,818	5.00%
Local Tax Funding	\$436,439	\$453,676	\$476,359	\$500,177	\$23,818	5.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$500,177

Operating

- Increase of five percent in County contribution for FY2025

Northwestern Community Services

Mission

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

Department Description

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

For Adults:

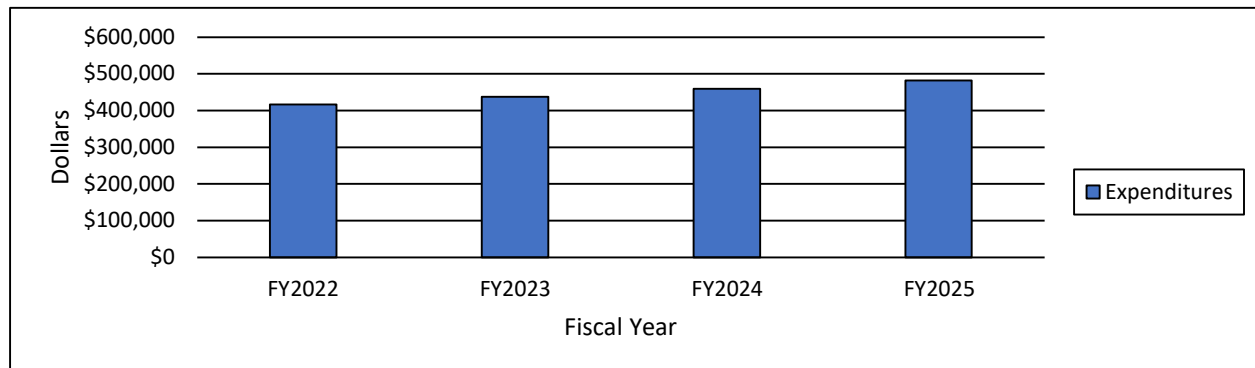
- Intensive substance abuse outpatient services; collaborative programming with drug courts; mental health support services; case management services for mental health, substance abuse, intellectual disabilities; psychiatric and nursing services; crisis services; crisis intervention training; medication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

For Children and Adolescents:

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$416,507	\$437,332	\$459,198	\$482,157	\$22,959	5.00%
Local Tax Funding	\$416,507	\$437,332	\$459,198	\$482,157	\$22,959	5.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$482,157

Operating

- Increase of five percent in County contribution for FY2025

Shenandoah Area Agency on Aging, Seniors First

Mission

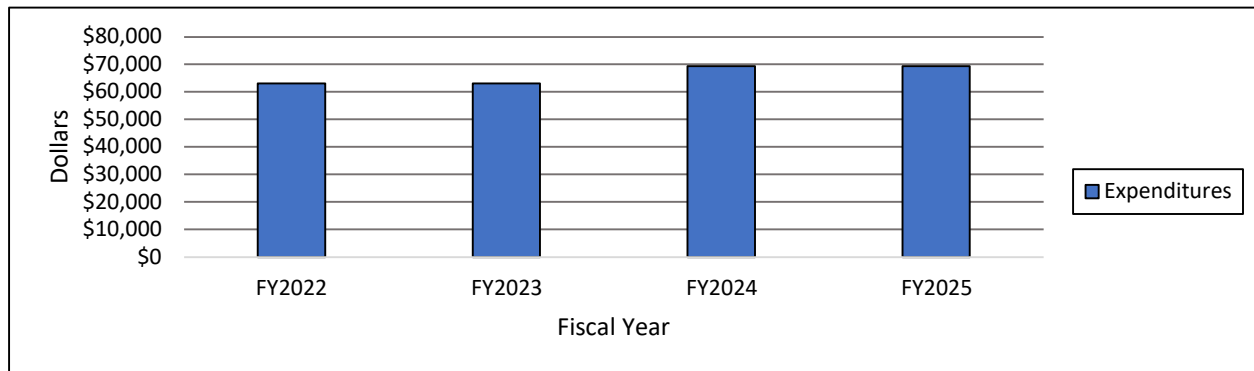
To provide and coordinate programs and services that promote the independence, dignity, health, and wellbeing of seniors. Shenandoah Area Agency on Aging, Seniors First provides service to the community for persons age 60 and older as well as disabled adults with an emphasis on low income, frail and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

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$63,000	\$63,000	\$69,300	\$69,300	\$0	0.00%
Local Tax Funding	\$63,000	\$63,000	\$69,300	\$69,300	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$69,300

No Notable Changes

Property Tax Relief for Elderly/Handicapped/Veterans

Mission

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

Department Description

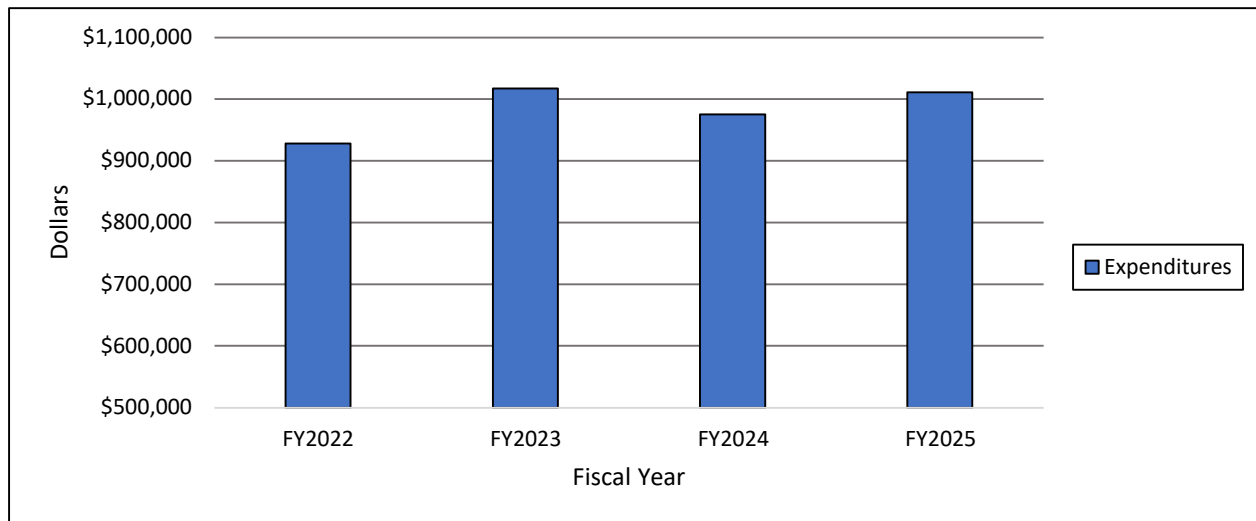
- This activity represents revenue foregone as a result of the property tax relief for the elderly, handicapped, and totally disabled veterans, whose disability is fully service connected

Goals/Objectives

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$928,009	\$1,017,131	\$975,000	\$1,011,043	\$36,043	3.70%
Local Tax Funding	\$928,009	\$1,017,131	\$975,000	\$1,011,043	\$36,043	3.70%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,011,043

Notable Changes

Operating

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

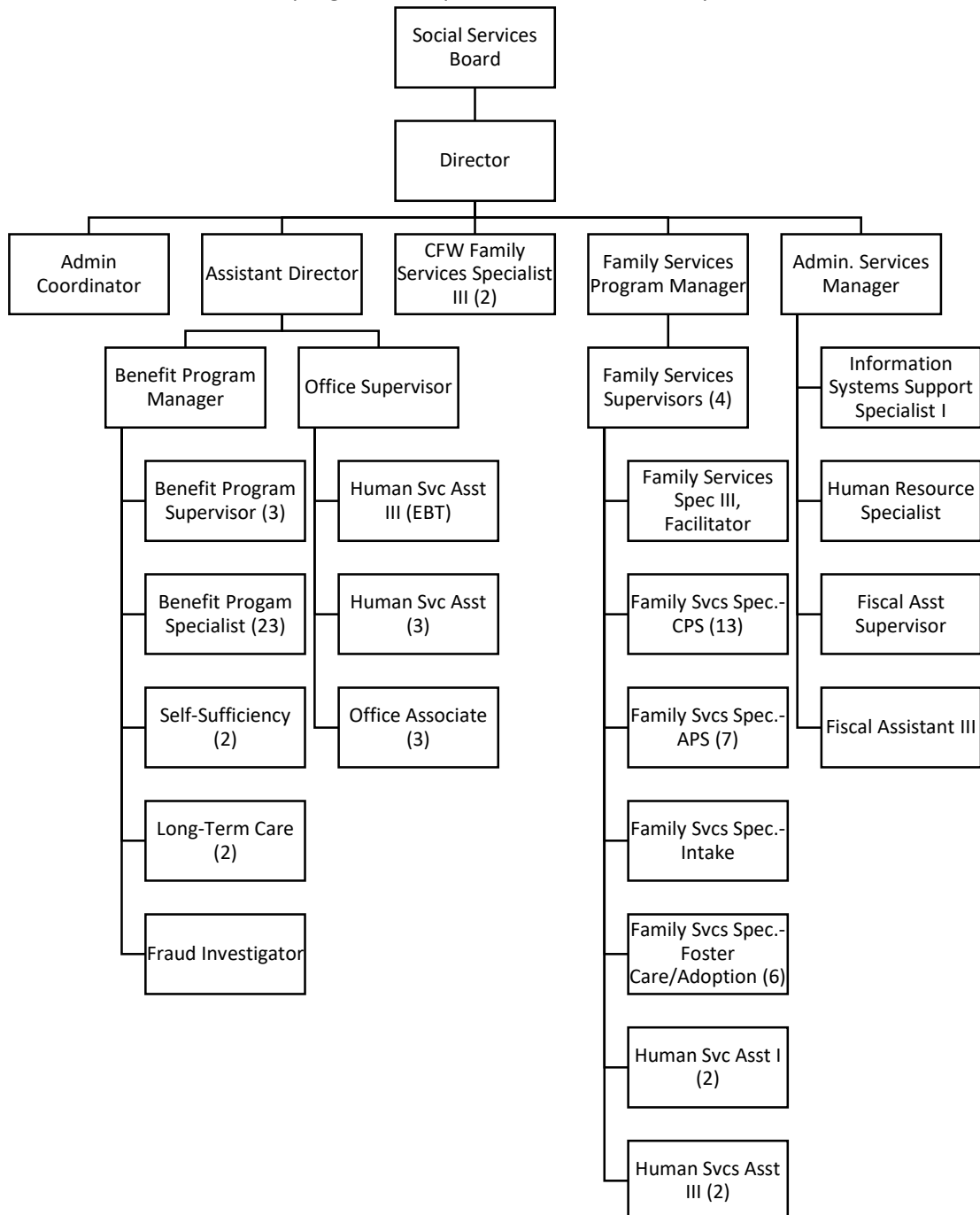
Social Services Administration

Mission

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

Department Description

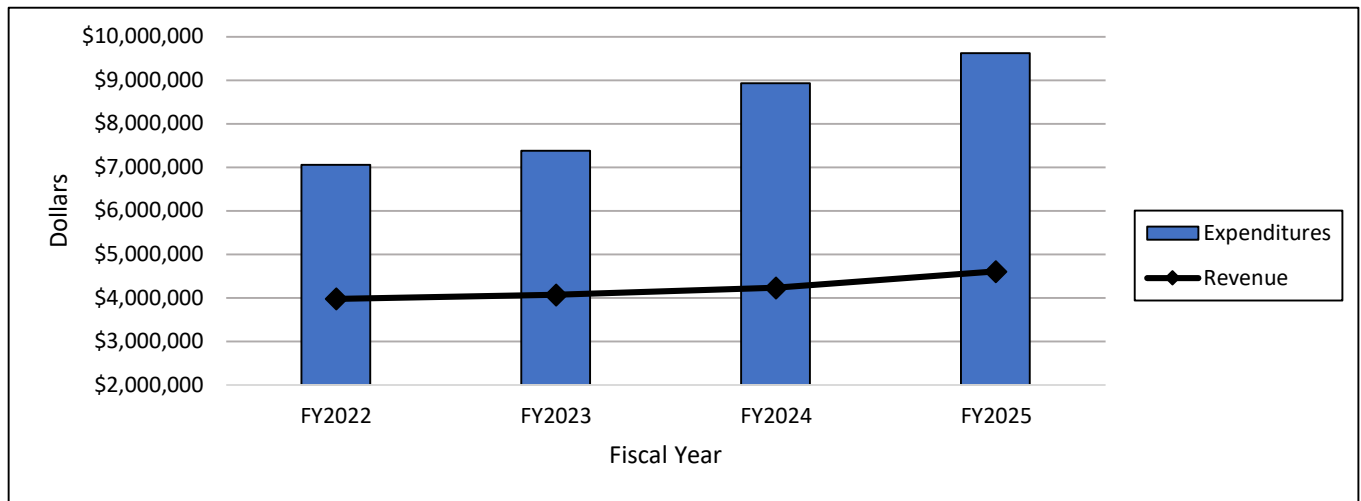
- Provide case management and financial assistance to support and empower individuals and families. We work collaboratively with other community agencies to identify, link, or provide services and serve as advocates for vulnerable adults, children, and families
- This function covers the personnel costs,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



Social Services Administration

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$6,402,140	\$6,708,102	\$8,092,323	\$8,784,243	\$691,920	8.55%
Operating	392,902	398,894	582,500	581,600	-900	-0.15%
Capital/Leases/Long-Term Subscriptions	263,966	270,692	258,400	259,900	1,500	0.58%
Total	7,059,008	7,377,688	8,933,223	9,625,743	692,520	7.75%
State/Federal	3,984,110	4,071,778	4,234,492	4,612,925	378,433	8.94%
Local Tax Funding	\$3,074,898	\$3,305,910	\$4,698,731	\$5,012,818	\$314,087	6.68%
Full-Time Positions	84	85	87	90	3	3.45%



FY2025 Total Budget \$9,625,743

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025
- Two new Family Services Supervisor positions and one Benefit Program Supervisor position approved for FY2025

Capital/Leases/Long-Term Subscriptions

- Two replacement vehicles purchased in FY2023
- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Goals/Objectives

- Invest in continuous training and development programs for the staff to ensure they possess the necessary skills, knowledge, and cultural competency to meet the diverse needs of our community.
- Explore, develop, and implement methods of recruitment and retention of staff.
- Create an organizational infrastructure that will support agency growth and improve efficiency of operations.
- Develop an outreach initiative and strengthen relationships with partner agencies to better serve the citizens of Frederick County.

Service Levels

- With the conclusion of the Public Health Emergency (PHE), the department began conducting Medicaid renewals after a 3-year pause. There were over 5,000 overdue renewals that were successfully completed while continuing to meet deadlines for other programs.
- The agency continues to remain committed to the development of its leadership team and provided one-on-one mentorship opportunities as well as a leadership training series provided through Laurel Ridge Community College.
- A three-year strategic plan was developed by the agency and the plan is actively being planned out and executed by staff.
- The agency has increased its presence in the community through outreach activities. FCDSS has set up tables at CCAP, senior centers, and at a variety of community fairs to help answer questions and assist clients who may be eligible for services and benefits offered.

Mission

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

Department Description

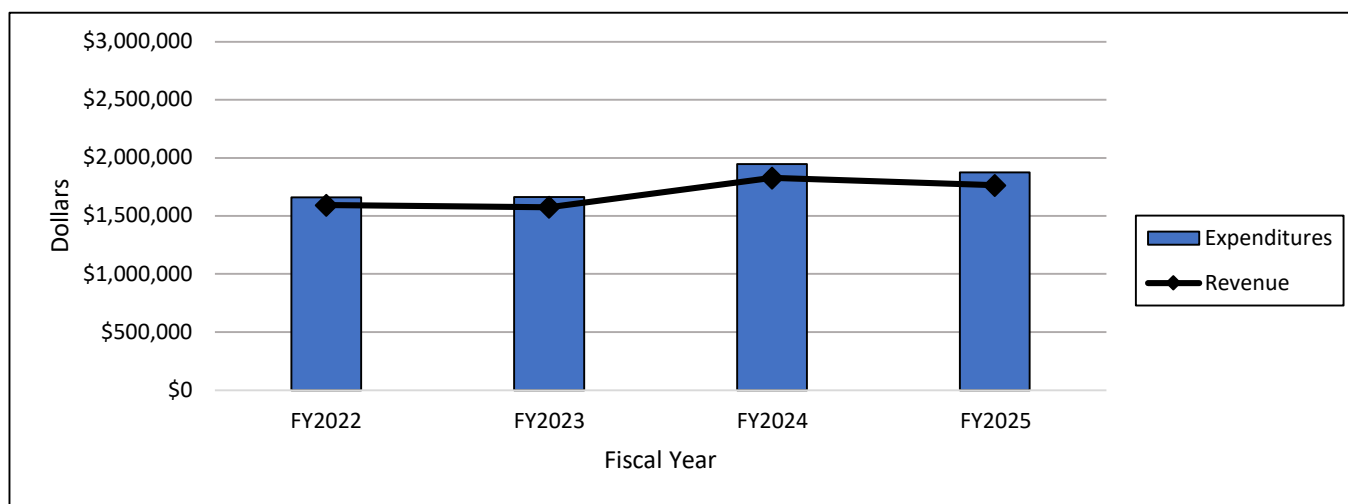
Public Assistance administers the following programs:

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

Public Assistance

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$1,659,812	\$1,661,525	\$1,946,047	\$1,875,567	-\$70,480	-3.62%
Total	1,659,812	1,661,525	1,946,047	1,875,567	-70,480	-3.62%
State/Federal	1,593,194	1,577,016	1,829,028	1,763,915	-65,113	-3.56%
Local Tax Funding	\$66,618	\$84,509	\$117,019	\$111,652	-\$5,367	-4.59%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,875,567

Notable Changes

Operating

- Decrease in budgeted funds for mandated programs

Goals/Objectives

- The eligibility department will spend the new fiscal year continuing to train staff in multiple program areas as the team responsibilities have been realigned to ensure Frederick County will remain in compliance with Federal/State regulations and mandates.
- Strengthen the VIEW program by partnering with the Community Workforce Development Center as well as other local employers to be able to offer a wider variety of employment opportunities for clients.
- Complete and submit Investigations and Family Assessments timely resulting in no more than 10% of cases being out of compliance at any time. Achieve a 90% case closure compliance rate.
- The CPS In-Home unit will continue to meet state mandates while continuing to hire, train, and retain staff. Work will continue to build strong relationships with the community partners/providers to ensure better outcomes for the children and families served.
- Foster Care aims to increase the number of children discharged to permanency by 5% to achieve state compliance of 86%.
- APS will meet timeliness of Investigation Initiation (%), Timeliness of Disposition (%), and Ongoing APS Monthly Contact Compliance (%) goals as set by DARS while achieving and maintaining a full staff.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of full-time new hires	32	20	20
# of promotions/demotions	11	20	10
# of employment separations	30	20	20
# of children served in foster care during the fiscal year	50	65	55
% of children discharged to permanency during the fiscal year	82%	80%	86%
# of VIEW clients served	45	65	50
# of valid complaints of child abuse/neglect received	560	612	586
% valid CPS reports responded within priority response time	77.98%	90%	90%
# of children receiving on-going child protective services	134	125	145
% of children who were diverted from foster care	95%	95%	95%
# of complaints of adult abuse/neglect/exploitation received	557	535	590
# of SNAP applications	2,672	2,500	2,500
% timeliness of SNAP application processing	99.2%	99%	99%
# of TANF applications	473	400	450
% timeliness of TANF application processing	99.6%	99%	99%
# of Medicaid applications	2,823	3,000	3,250
Average ongoing caseload per worker	755	700	550

Community College



Laurel Ridge Community College
Middletown, Virginia
Founded 1970

Mission

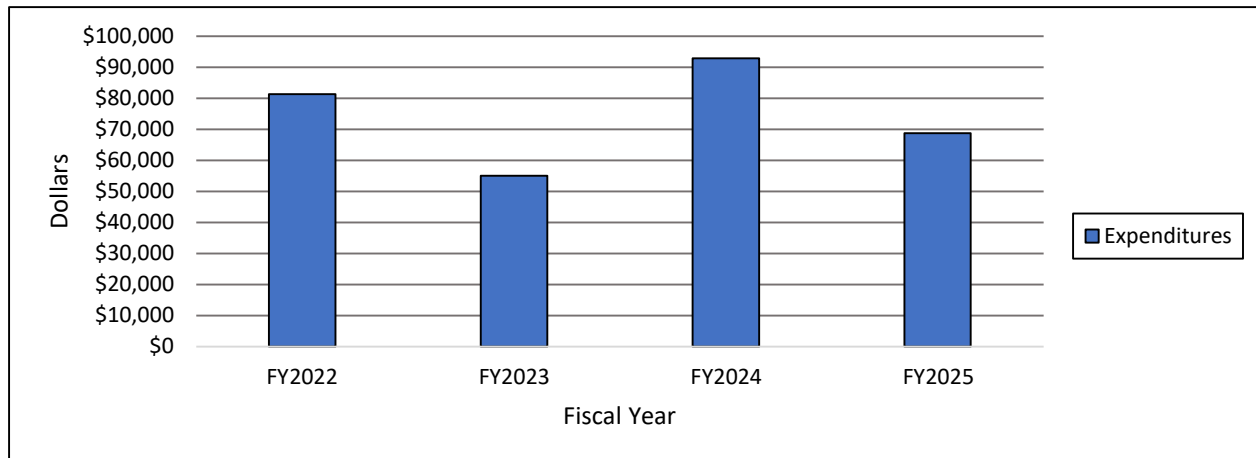
Laurel Ridge Community College provides a positive, caring, and dynamic learning environment that inspires student success, values diversity, and promotes community vitality.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$81,308	\$55,000	\$92,927	\$68,750	-\$24,177	-26.02%
Local Tax Funding	\$81,308	\$55,000	\$92,927	\$68,750	-\$24,177	-26.02%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$68,750

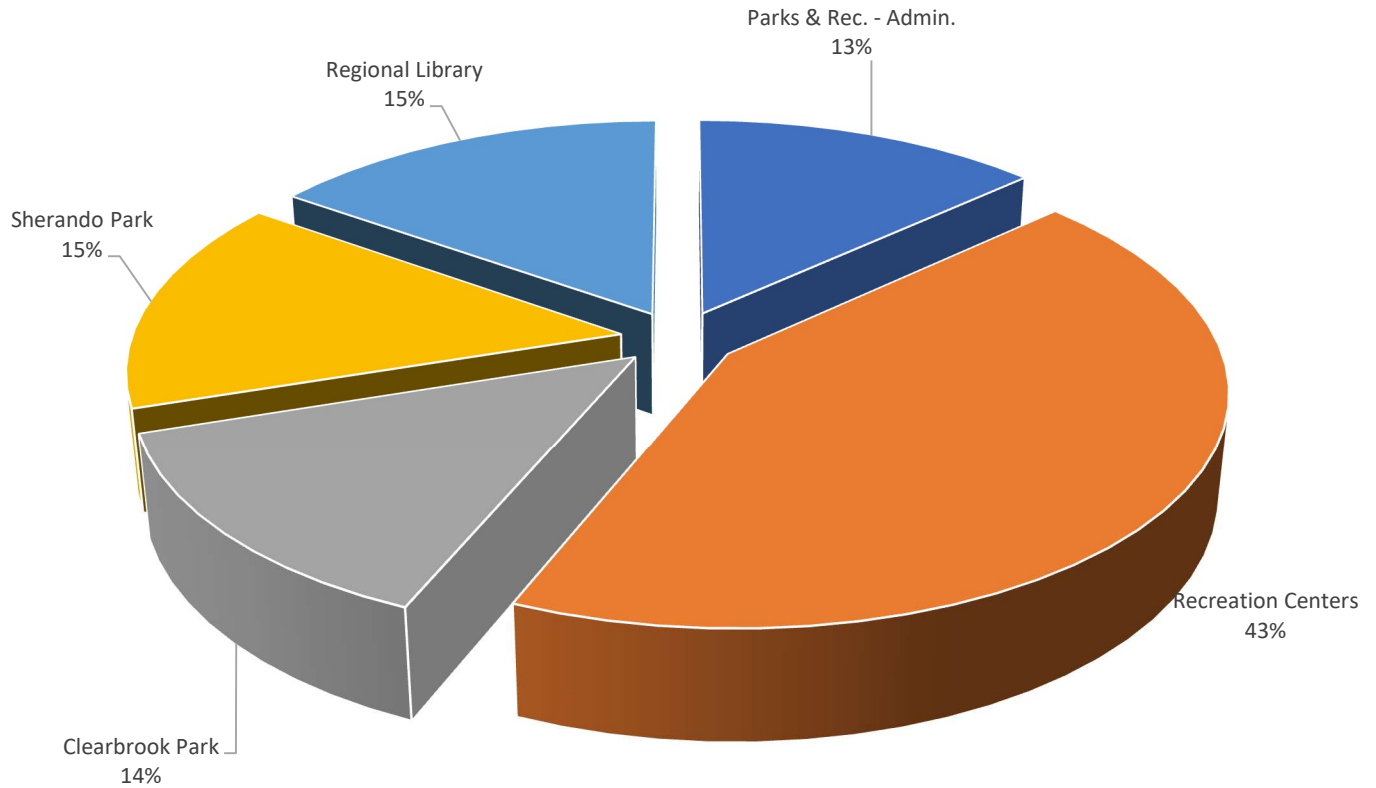
- Funding level negotiations ongoing at time of print

Parks, Recreation & Cultural



Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Parks & Rec. - Administration	\$1,266,143	\$1,276,729	\$1,350,525	\$73,796	5.78%
Recreation Centers	3,293,171	4,698,519	4,391,527	-306,992	-6.53%
Clearbrook Park	1,070,846	1,207,248	1,387,929	180,681	14.97%
Sherando Park	1,403,505	1,341,077	1,513,472	172,395	12.85%
Regional Library	1,325,000	1,466,000	1,550,306	84,306	5.75%
TOTAL EXPENDITURES	\$8,358,665	\$9,989,573	\$10,193,759	\$204,186	2.04%

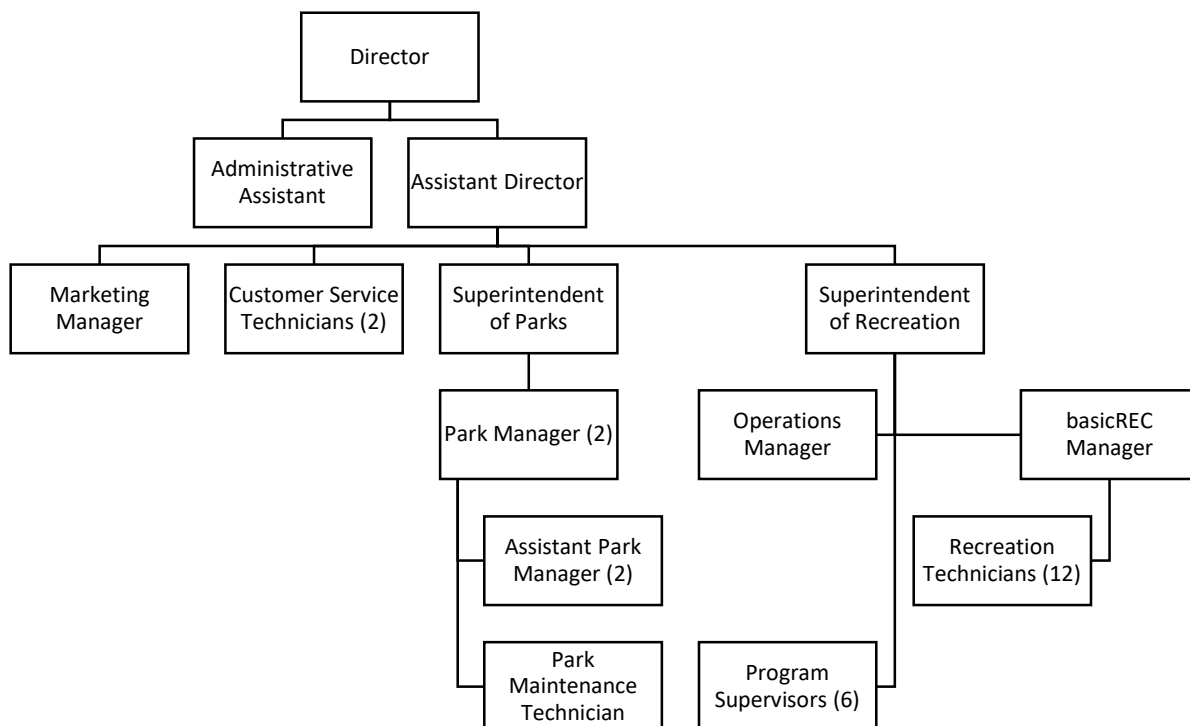
Parks and Recreation - Administration

Mission

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

Department Description

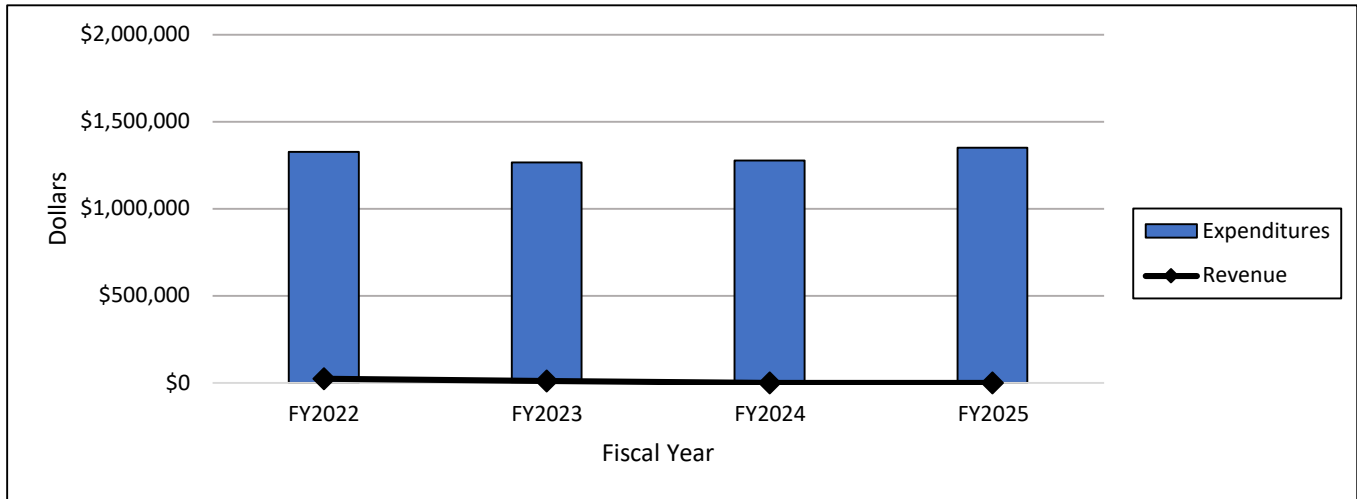
- The administrative portion of the Parks and Recreation budget provides for the leadership for 43 full-time and over 200 part-time employees which includes all trainings and staff certifications
- This division also provides direction for over 450 volunteers annually
- The administrative division oversees the financial performance of the department including projecting revenues and expenditures
- Administrative personnel meet monthly with the Parks and Recreation Commission; the appointed body that makes recommendations to the Board of Supervisors regarding matters pertaining to the Parks and Recreation Department
- The future of the department is planned through the Parks and Recreation Master Plan, Comprehensive Plan, various park and service master plans, Capital Improvement Plan, Aquatics Master Plan, and sub-division reviews for recreation amenities
- The administrative division seeks various grants to assist in providing park or recreation amenities as well as provide the oversight in the development of new facilities and amenities
- This division provides for processing the registrations for programs and the reserving of park and County facilities
- Manages the PLAY Fund which consists of private donations that assist with Frederick County youth participation in recreation activities



Parks and Recreation - Administration

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,037,037	\$925,931	\$941,448	\$968,294	\$26,846	2.85%
Operating	283,765	274,416	330,280	325,685	-4,595	-1.39%
Capital/Leases/Long-Term Subs	6,544	65,796	5,001	51,545	46,544	930.69%
Total	1,327,346	1,266,143	1,276,729	1,350,525	73,796	5.78%
State/Federal	23,900	10,272	0	0	0	0.00%
Proffers	0	0	0	0	0	0.00%
Local Tax Funding	\$1,303,446	\$	\$1,276,729	\$1,350,525	\$73,796	5.78%
Full-Time Positions	11	10	9	9	0	0.00%



FY2025 Total Budget \$1,350,525

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Capital/Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024
- Increase in budgeted expense for subscriptions

Parks and Recreation - Administration

Goals/Objectives

- Pursue goals and objectives outlined in various Master Plans.
- Begin CAPRA (Commission for Accreditation of Park and Recreation Agencies) process.
- Prepare Abrams Creek Trail Phase I for construction to begin.
- Begin pursuing right-of-way for Abrams Creek Phase II.
- Seek community partners to provide recreation amenities for the community.
- Pursue facility options to increase recreation opportunities for Frederick County residents.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# transactions using P-Card	2,445	2,380	2,525
Site Plan reviews by staff	14	14	15
Parks & Rec policy revisions	2	4	4
Donations received in \$	\$73,183	\$89,895	\$91,850
Number of volunteers	480	500	500
Miles of shared use trails	10.5	10.5	11
Miles of mountain bike trails	5.5	5.5	5.5



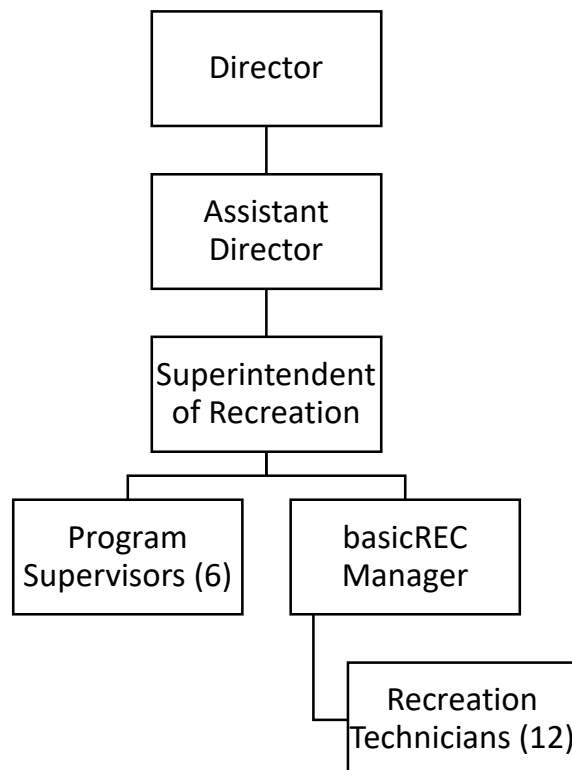
New Amphitheatre at Bowman Library

Mission

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

Department Description

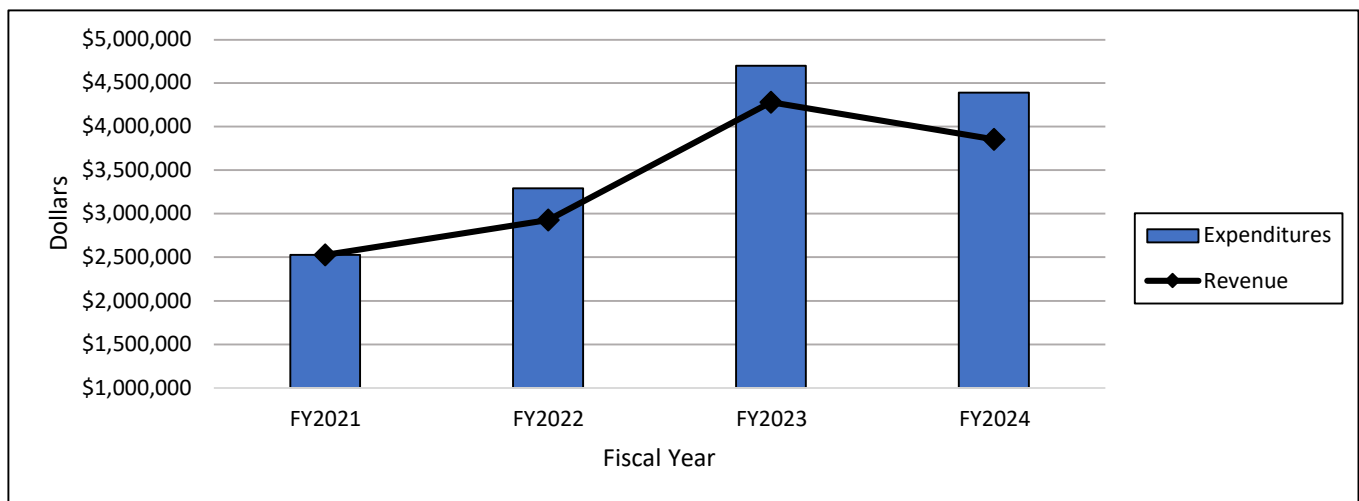
- This budget accounts for the operation of the Recreation Division which provides the before and after school recreation program at all twelve Frederick County elementary schools
- Provides the organization and oversight for multiple youth and adult sport leagues, the Youth Triathlon, Thanksgiving 5K,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



Recreation Centers

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,964,116	\$2,512,277	\$3,711,821	\$3,371,603	-\$340,218	-9.16%
Operating	563,606	737,432	986,698	1,019,924	33,226	3.37%
Capital	0	43,462	0	0	0	0.00%
Total	2,527,722	3,293,171	4,698,519	4,391,527	-306,992	-6.53%
Fees	2,527,722	2,928,657	4,281,315	3,856,110	-425,205	-9.93%
Local Tax Funding	\$0	\$364,514	\$417,204	\$535,417	\$118,213	28.33%
Full-Time Positions	18	19	19	19	0	0.00%



FY2025 Total Budget \$4,391,527

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024
- Reduction in budgeted part-time help

Operating

- Increases in budgeted expenses for trips and excursions, postage, food supplies, uniforms, and pool concessions

Recreation Centers

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of programs offered	200	198	208
# of program participants	75,000	81,212	83,000
Average daily attendance at basicREC	672	750	750
Average daily attendance at Camp basicREC	381	450	450
# of large special events	19	22	22
# of Senior Adult activities	34	40	45
# of e-mail blast contacts	10,162	15,500	13,000
# of Facebook fans	17,046	18,000	18,500
Winter Wonderland attendance	35,250	38,200	40,000



Scavenger Hunt Fun Run



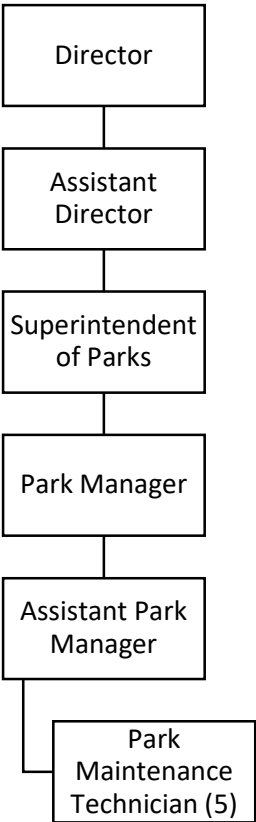
Camp basicREC trip to the Museum of the Shenandoah Valley

Mission

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

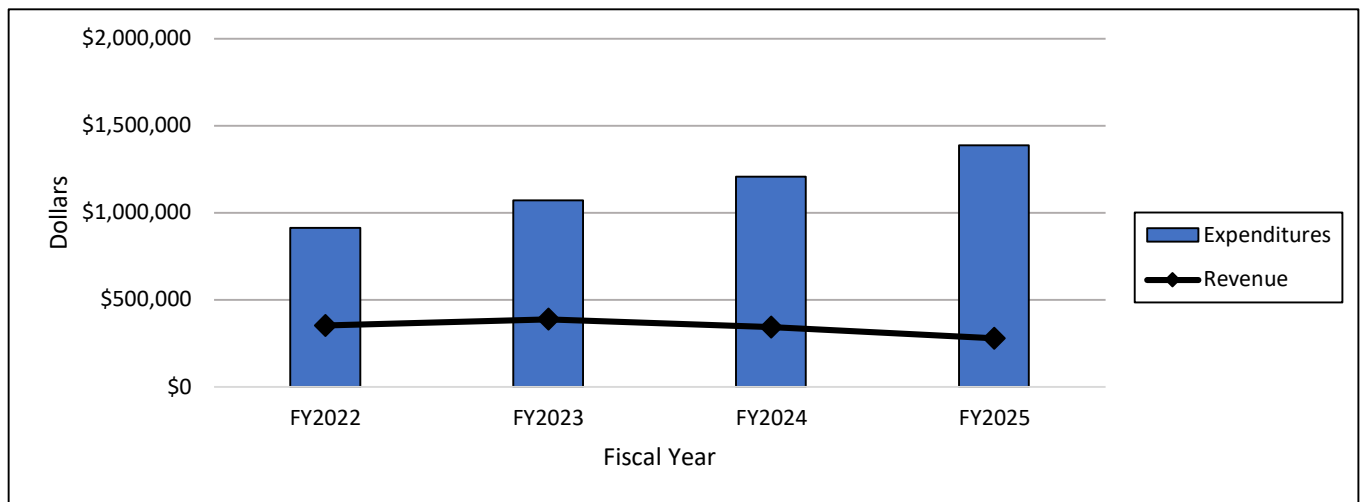
Department Description

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$562,006	\$610,529	\$721,676	\$745,458	\$23,782	3.29%
Operating	275,860	287,815	430,511	580,733	150,222	34.89%
Capital	75,642	173,620	55,061	61,738	6,677	12.13%
Total	913,508	1,071,964	1,207,248	1,387,929	180,681	14.97%
Fees	257,072	362,108	343,079	279,050	-64,029	-18.66%
Proffers	95,000	27,000	0	0	0	0.00%
Local Tax Funding	\$561,436	\$682,856	\$864,169	\$1,108,879	\$244,710	28.32%
Full-Time Positions	7	7	7	7	0	0.00%



FY2025 Total Budget \$1,387,929

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increases in repairs and maintenance to buildings and grounds to include lake retaining wall repair, security camera installation, lighting, and tree removal

Goals/Objectives

- Upgrade the Winter Wonderland light show.
- Convert pool bathhouse to an all-season restroom.
- Continue with industry certifications for Park Maintenance Technicians.
- Expand the walking trail at Clearbrook Park.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of acres maintained	224.4	224.4	224.4
# of locations maintained	22	22	22
# of playgrounds maintained	6	7	6
# of athletic field preparations	575	600	650



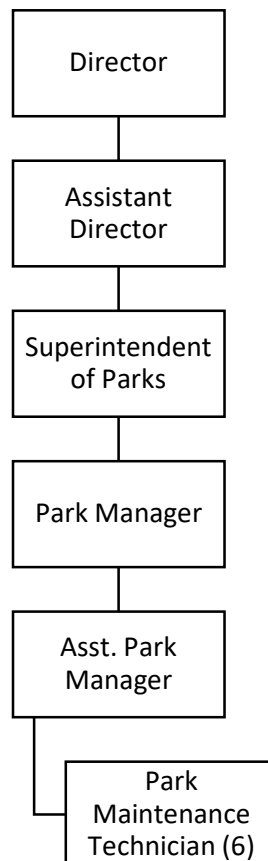
New Playground at Clearbrook Park

Mission

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

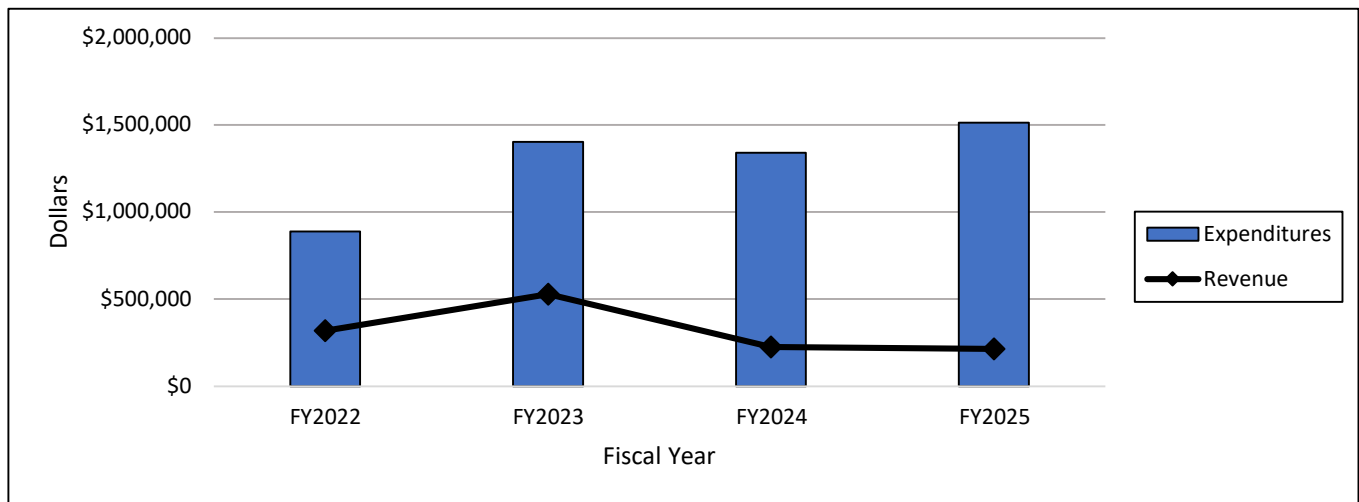
Department Description

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$565,752	\$694,169	\$776,251	\$802,852	\$26,601	3.43%
Operating	285,413	410,786	526,738	667,870	141,132	26.79%
Capital	36,808	298,550	38,088	42,750	4,662	12.24%
Total	887,973	1,403,505	1,341,077	1,513,472	172,395	12.85%
Fees	213,302	264,618	225,492	214,300	-11,192	-4.96%
Proffers	105,000	263,975	0	0	0	0.00%
Local Tax Funding	\$569,671	\$874,912	\$1,115,585	\$1,299,172	\$183,587	16.46%
Full-Time Positions	6	8	8	8	0	0.00%



FY2025 Total Budget \$1,513,472

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increases in repairs and maintenance to buildings and grounds to include well installation, parking lot expansion and asphalt, and soccer field upgrades

Goals/Objectives

- Conduct improvements to the disc golf course.
- Continue development of Northwest Sherando Park.
- Expand the walking trail at Rose Hill Park.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of acres maintained	513.6	513.6	514.6
# of locations maintained	17	17	17
# of playgrounds maintained	6	6	6
# of athletic field preparations	675	700	625



Junior Disc Golf Course at Sherando Park



Mission

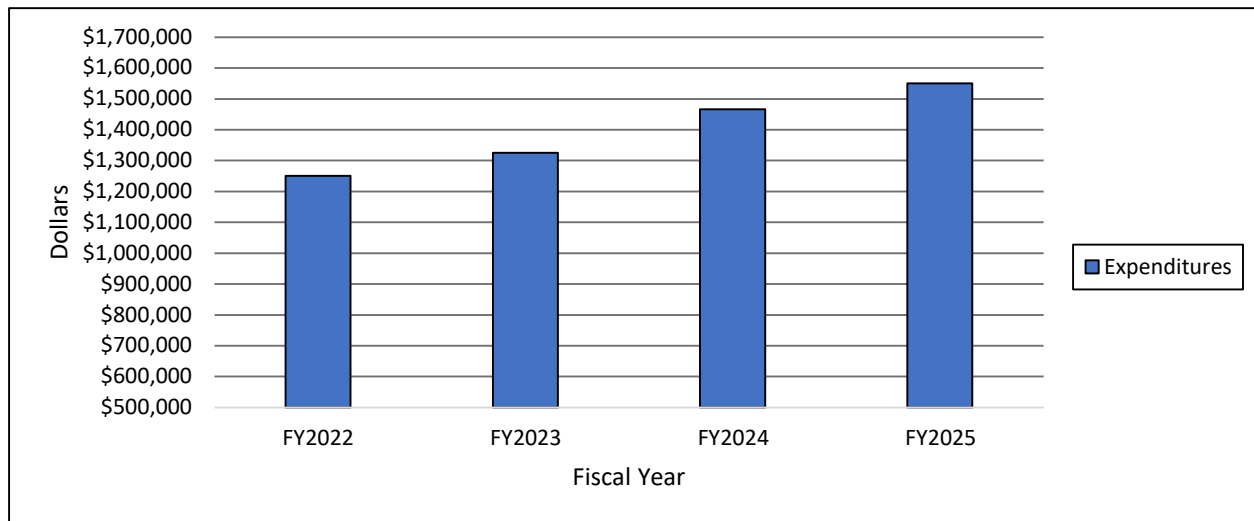
Handley Regional Library system provides outstanding information, resources, programs, and services to enrich our diverse community.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$1,250,465	\$1,325,000	\$1,466,000	\$1,550,306	\$84,306	5.75%
Local Tax Funding	\$1,250,465	\$1,325,000	\$1,466,000	\$1,550,306	\$84,306	5.75%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,550,306

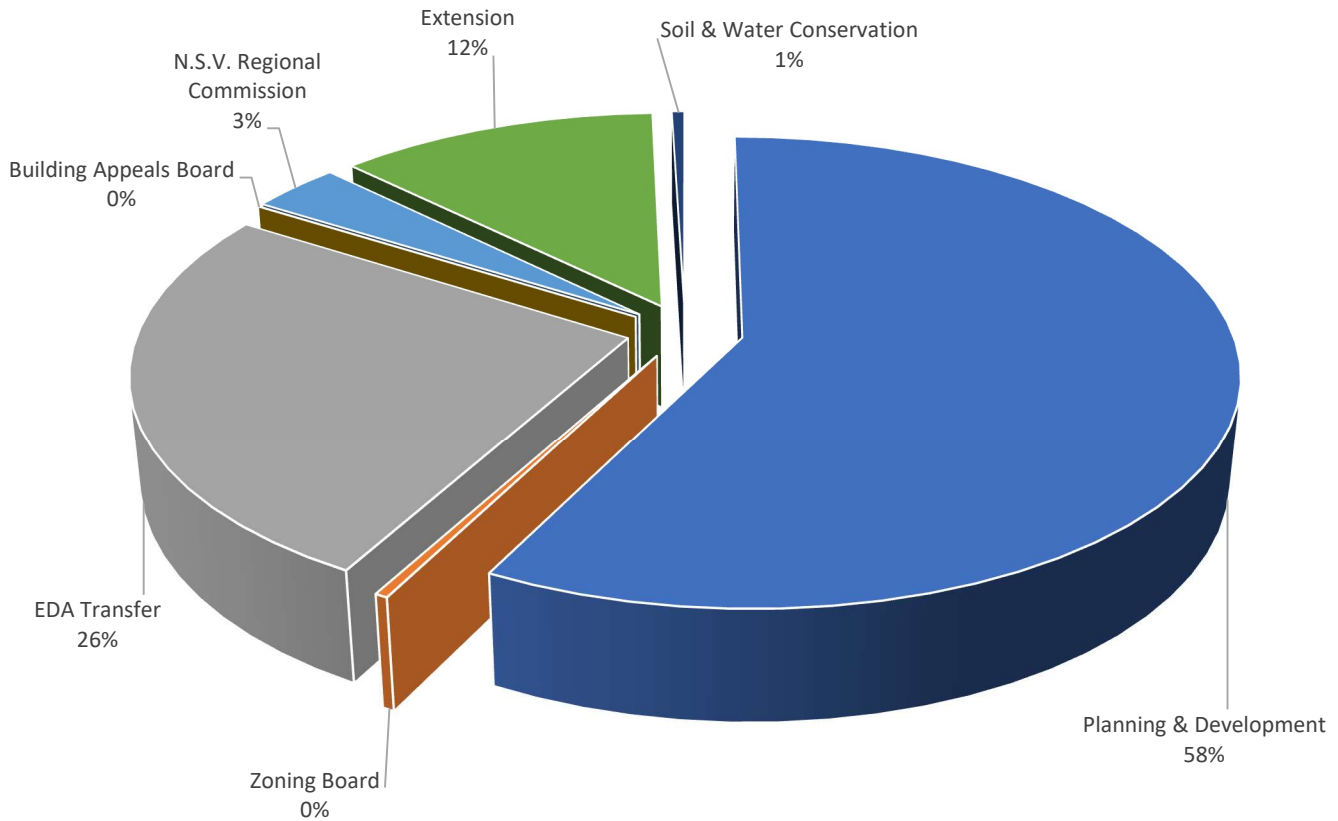
- Increase of 5.75% in County contribution for FY2025.

Community Development



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

Community Development



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY 2024 to FY 2025	
				Amount	%
Planning & Development	\$1,343,605	\$1,458,051	\$1,616,903	\$158,852	10.89%
EDA Transfer	688,409	735,368	726,152	-9,216	-1.25%
Zoning Board	4,998	10,321	10,321	0	0.00%
Building Appeals Board	0	561	561	0	0.00%
N.S.V. Regional Commission	81,885	91,250	95,521	4,271	4.68%
Soil & Water Conservation	11,500	14,000	13,283	-717	-5.12%
Extension	297,626	328,842	342,393	13,551	4.12%
TOTAL EXPENDITURES	\$2,428,023	\$2,638,393	\$2,805,134	\$166,741	6.32%

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.

Department Description

Long-Range Planning

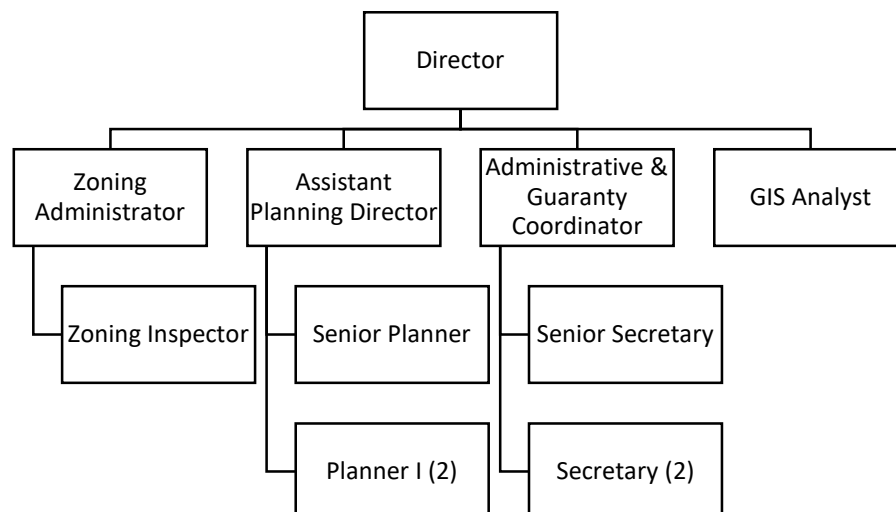
- Comprehensive policy planning
- Transportation planning
- Historic preservation
- Land use planning
- Agricultural and conservation planning
- Capital improvements planning

Current Planning Projects

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

Daily Administrative Activities

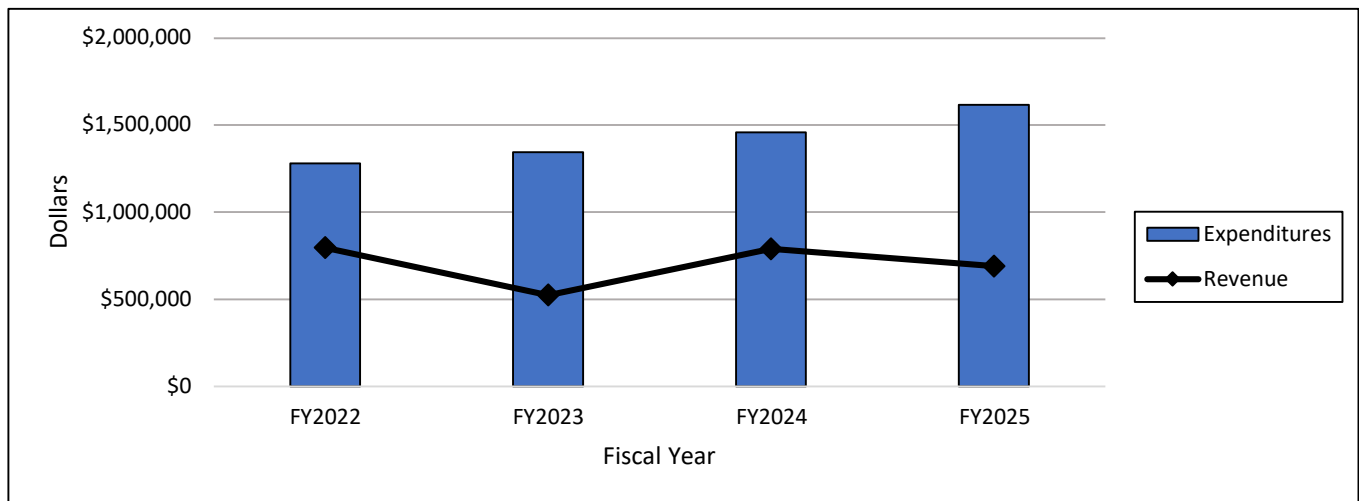
- Application reviews and customer service pertaining to rezoning matters, master development plans, site development plans, subdivision design plans, conditional use permits, and variances
- Major rural subdivision and minor rural subdivision plat review
- Building permit review
- Public Improvement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



Planning and Development

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,213,659	\$1,276,221	\$1,308,836	\$1,386,188	\$77,352	5.91%
Operating	56,344	64,549	143,695	225,195	81,500	56.72%
Capital	9,364	2,835	5,520	5,520	0	0.00%
Total	1,279,367	1,343,605	1,458,051	1,616,903	158,852	10.89%
Fees	796,345	524,053	790,000	690,000	-100,000	-12.66%
Local Tax Funding	\$483,022	\$819,552	\$668,051	\$926,903	\$258,852	38.75%
Full-Time Positions	11	12	12	12	0	0.00%



FY2025 Total Budget \$1,616,903

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increases in budgeted expenses for professional services – Demographic study and consultant services, advertising, and postage and telephone

Planning and Development

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of rezoning applications reviewed	8	5	8
# of master development plans reviewed	4	10	10
# of site development plans reviewed	56	50	60
# of conditional use permits and variances	25	25	30
# of subdivision plans reviewed	3	4	5
# of lots platted	94	150	250
# of zoning violations	152	150	160
# of Planning Commission meetings held and supported	13	24	24



Round Hill Community – Western Frederick County Land Use Plan

Mission

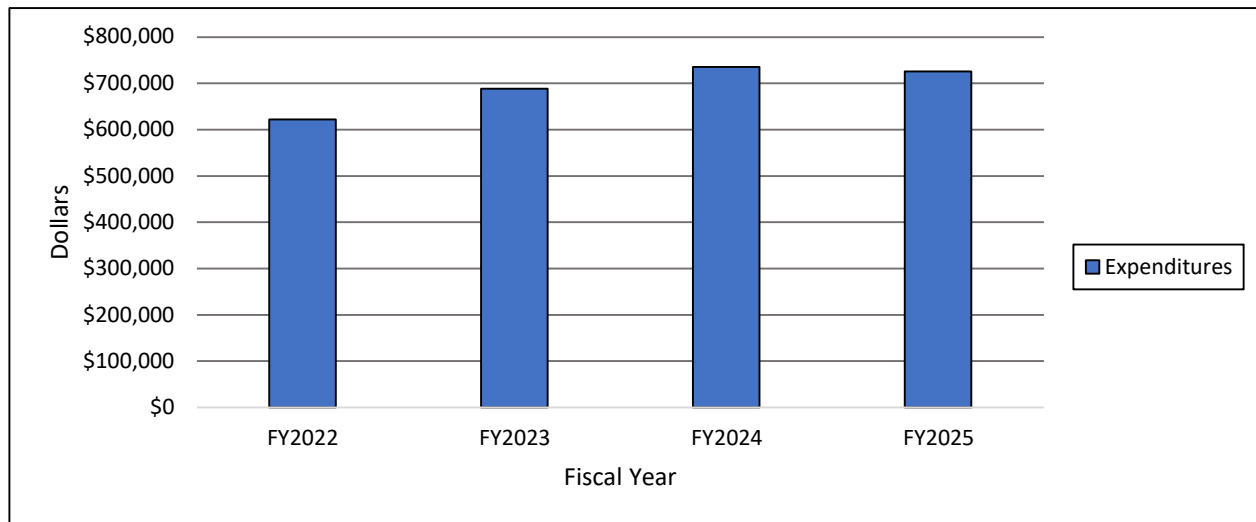
The EDA's mission is to create a diverse and strong business base. To assist with this, the EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$621,876	\$688,409	\$735,368	\$726,152	-\$9,216	-1.25%
Local Tax Funding	\$621,876	\$688,409	\$735,368	\$726,152	-\$9,216	-1.25%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$726,152

Operating

- Decrease in County support of the Economic Development Authority due to elimination of rent expenses – EDA offices moving to County Administration Building

Mission

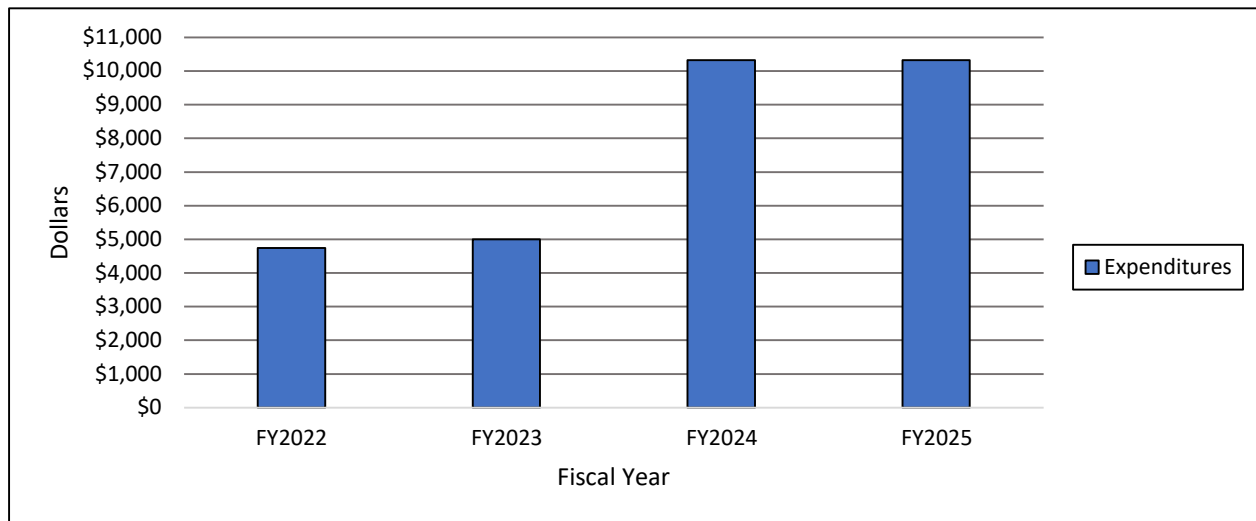
To hear appeals from citizens relevant to zoning matters as established by the zoning ordinances of the County Code and interpreted by the Zoning Administrator.

Department Description

- The Board of Zoning Appeals (BZA) is composed of five voting citizen members
- The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.2 Section 15.2-2309 which provides for the appeals to the Board and variances
- BZA Appeal: “An appeal to the Board may be taken by any person aggrieved or by any officer, department, board, or bureau of the County or municipality affected by any decisions of the zoning administrator”
- Variance: “a reasonable deviation from those provisions regulating the shape, size, or area of a lot or parcel of land or the size, height, area, bulk, or location of a building or structure when the strict application of the ordinance would unreasonably restrict the utilization of the property”
- This Board is staff supported by the Planning & Development Department

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$1,130	\$1,503	\$4,521	\$4,521	\$0	0.00%
Operating	3,610	3,495	5,800	5,800	0	0.00%
Local Tax Funding	\$4,740	\$4,998	\$10,321	\$10,321	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$10,321

No Notable Changes

Building Appeals Board

Mission

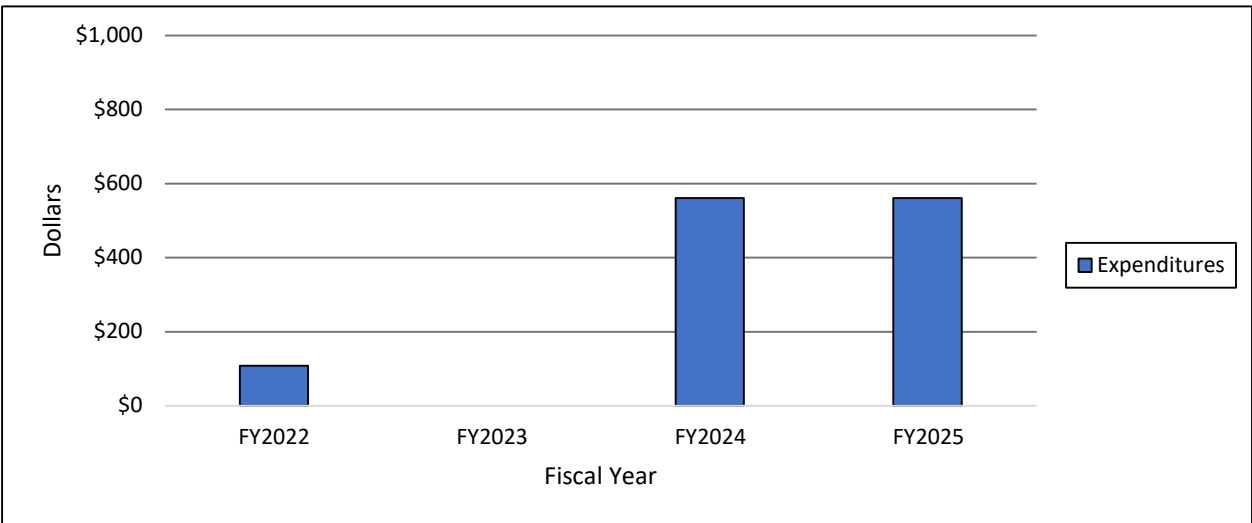
Render fair and competent decisions regarding application of the Virginia Uniform Statewide Building Code.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$108	\$0	\$161	\$161	\$0	0.00%
Operating	0	0	400	400	0	0.00%
Local Tax Funding	\$108	\$0	\$561	\$561	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$561

No Notable Changes

Northern Shenandoah Valley Regional Commission

Mission

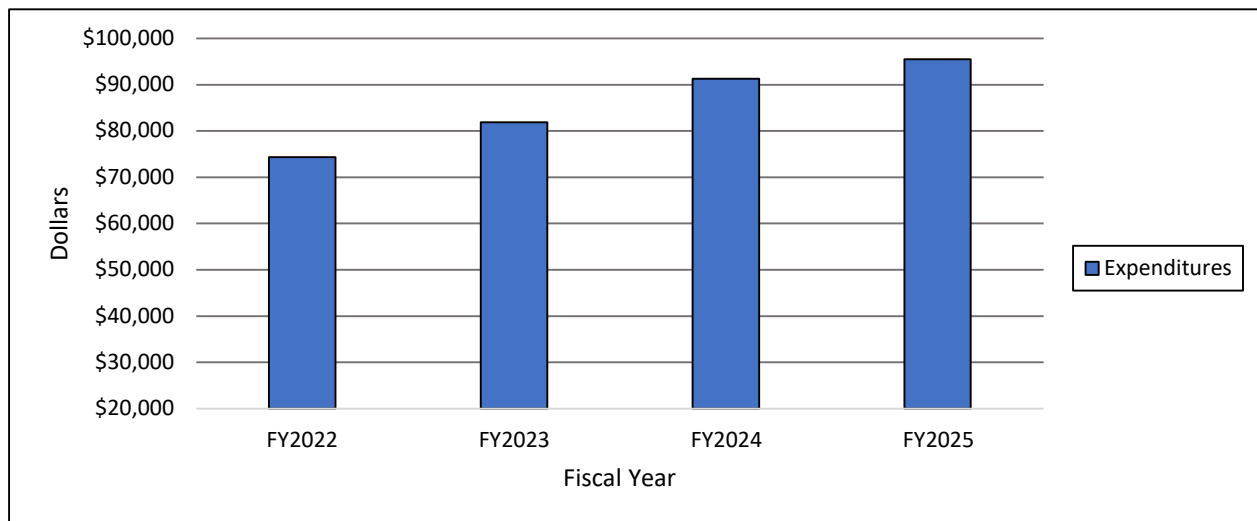
The NSVRC exists to bring the participating local governments together to pursue common goals, work together on regional issues, and find efficiencies through collaboration.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY 25	
Costs						
Operating	\$74,348	\$81,885	\$91,250	\$95,521	\$4,271	4.68%
Local Tax Funding	\$74,348	\$81,885	\$91,250	\$95,521	\$4,271	4.68%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$95,521

Operating

- Increase in County contribution for FY2025

Lord Fairfax Soil and Water Conservation District

Mission

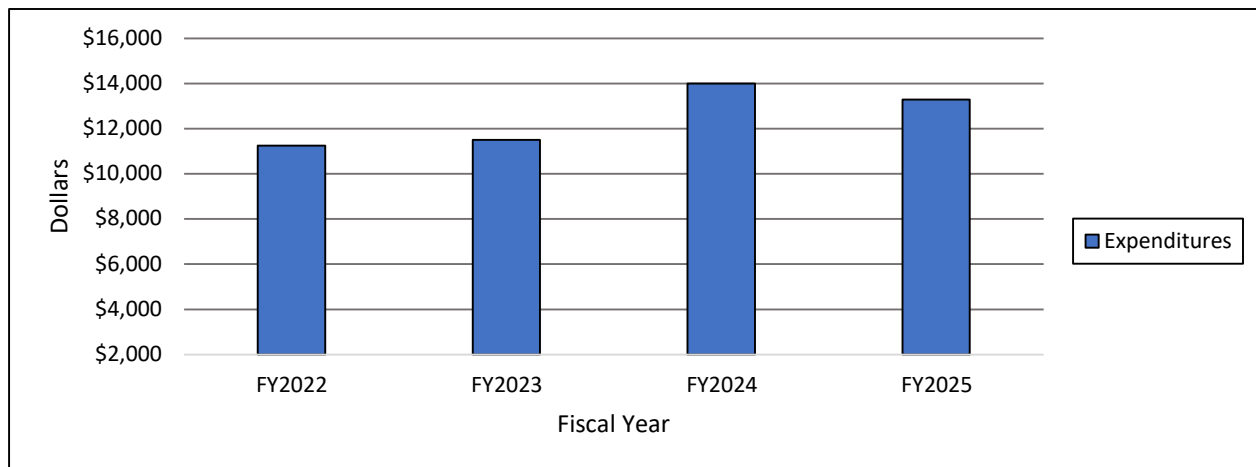
To conserve, protect, and enhance the quality of our region's soil and water.

Department Description

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$11,250	\$11,500	\$14,000	\$13,283	-\$717	-5.12%
Local Tax Funding	\$11,250	\$11,500	\$14,000	\$13,283	-\$717	-5.12%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$13,283

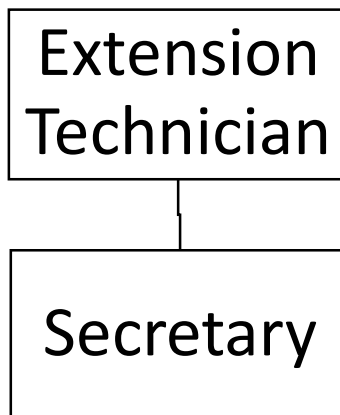
- Actual allocation for FY2024 was approved after July 1 in the amount of \$12,650. FY2025 allocation of \$13,283 is a five percent increase compared to FY2024.

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.

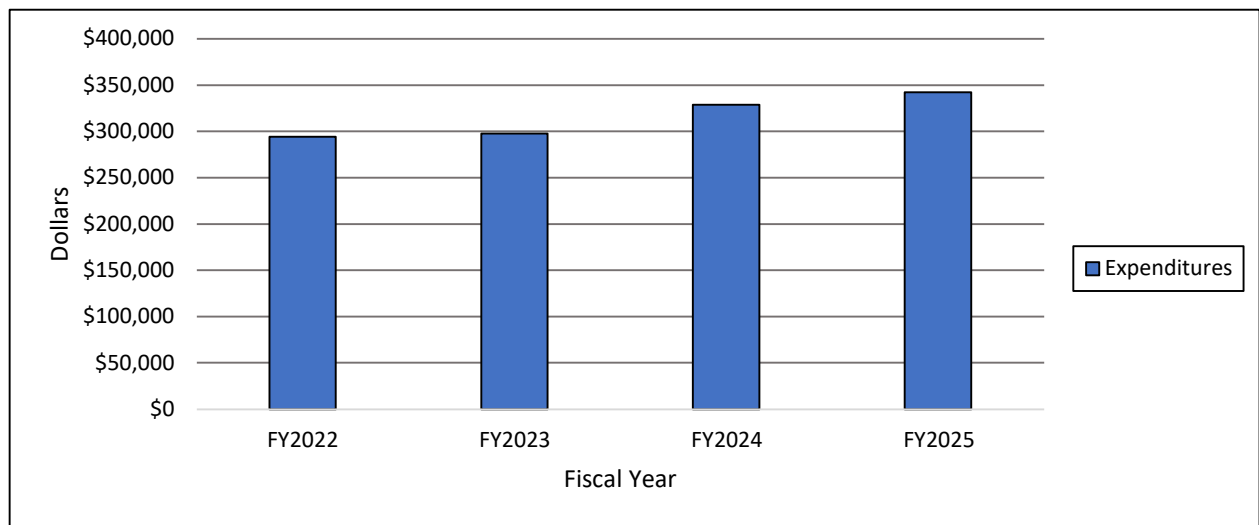
Department Description

- Virginia Cooperative Extension (VCE) was established in 1914 and is a partnership between Virginia's two land grant universities: Virginia Tech and Virginia State University
- Extension operates out of 107 offices, 11 Agricultural Research and Extension centers, and six 4-H centers across the commonwealth. Our agents, specialists, and volunteers work to assist farmers, empower youth, guide responsible resource management, and advance the wellbeing of Virginians
- VCE works in communities across the commonwealth to share knowledge, support businesses, and implement research that advances the wellbeing of Virginians
- We know our constituents and understand the unique challenges and opportunities that exist within their communities. From the frame of reference, we put Virginia Tech and Virginia State University knowledge into action and find real solutions
- We advocate for the social, economic, and environmental needs of all Virginians. Through community organizations, businesses, and families, we work to improve everyone's wellbeing – starting in Virginia and extending across the world
- We work on big issues, partnering with governments and organizations to solve systemic challenges in a way that benefits everyone. Virginians also count on us for their immediate land, health, and community needs to fix problems as they arise or seize opportunities that seem out of reach



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$171,492	\$180,934	\$181,201	\$188,935	\$7,734	4.27%
Operating	111,692	114,413	145,341	150,958	5,617	3.86%
Capital/Leases	12,143	2,279	2,300	2,500	200	8.70%
Local Tax Funding	\$294,327	\$297,626	\$328,842	\$342,393	\$13,551	4.12%
Full-Time Positions	2	2	2	2	0	0.00%



FY2025 Total Budget \$342,393

Notable Changes

Personnel

- COLA adjustment of five percent implemented in FY2024

Operating

- Increase in professional services expected from Virginia Tech

Goals/Objectives

- **Strong Families:** Extension offers local programs that ensure that families have the skills and opportunities they need to manage their money and develop strong family relationships to ensure secure and healthy families.
- **Safe Food Production:** Virginia Cooperative Extension programming results in safer food from farm to table, increased compliance with food regulations, and more markets available to producers.
- **Empowered Youth:** As the youth development arm of Virginia Cooperative Extension, Virginia 4-H works throughout the commonwealth to help all youth learn by doing to help them become the best versions of themselves. 4-H youth are empowered to be upstanding citizens who are actively engaged in their communities and around the world.
- **Strong Economies:** Virginia Cooperative Extension programming supports the sustainability and profitability of the Commonwealth's agriculture and forestry industries, Virginia's number one economic drivers that in turn support our communities and provide us with food.
- **Resilient Communities:** Virginia Cooperative Extension works of the big issues, partnering with governments and organizations to solve systemic challenges in a way that benefits all Virginians. The commonwealth counts on us for their immediate land, health, and community needs to fix problems as they arise or seize opportunities.
- **Public Health and Wellbeing:** Extension is an integral part of helping Virginians follow a healthy lifestyle and learn how to prevent chronic diseases. Extension empowers people to make healthy choices so they can prevent, delay, and manage chronic diseases.
- **Environmental Stewardship:** Virginia Cooperative Extension assists residents, homeowners and landowners, agricultural producers, industry representatives and natural resource professionals in better understanding, valuing, sustainably using, conserving and managing natural resource capital for the benefit of human health, environmental health, and the economy.

Service Levels	CY2023 Actual	CY2024 Budget	CY2025 Plan
# of youth enrolled in 4-H*	3,149	2,050	2,100
# of face-to-face youth educational contacts*	12,203	5,500	6,000
# of face-to-face adult educational contacts*	35,055	12,500	15,000
# of virtual educational contacts*	982,032	750,000	850,000
# of youth and adults certified, recertified, or credentialed for workforce professional development and through workplace readiness programs*	653	1,050	1,050
# of volunteers and value of volunteer time contributed*	824/\$1,270,945	725/\$950,000	725/\$1,000,000
*compiles figures from all Northern Shenandoah Valley VCE staff (figures based on calendar year)			

Miscellaneous



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

General Fund Transfers – Non-Departmental

Mission

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

Department Description

Transfers from the General Fund to Other Funds

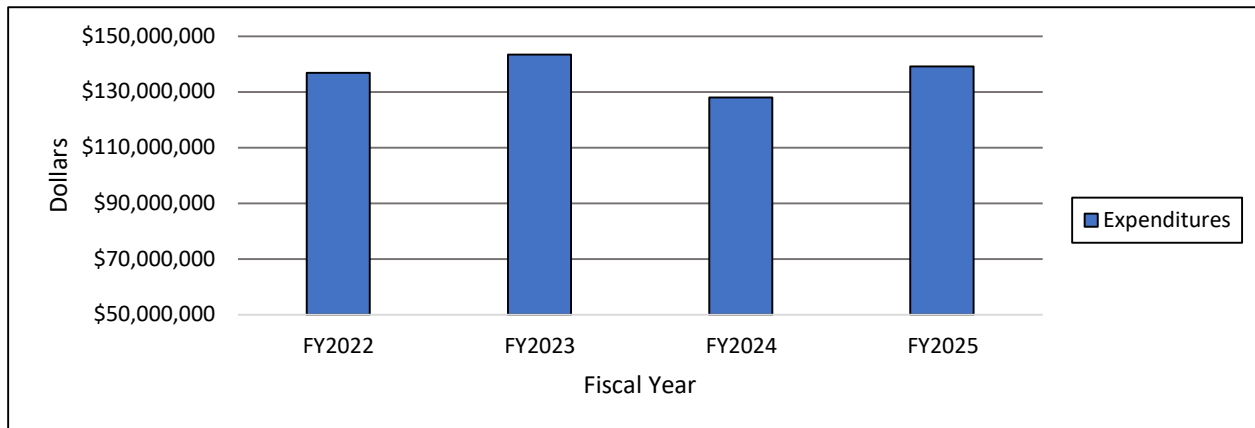
- Transfer to the School Operating Fund
- Transfer to the School Debt Service Fund

Non-Departmental

- Cost-Of-Living-Adjustment Reserves
- Operational Contingency
- County debt service payments
- General Fund capital contingency

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$136,893,746	\$143,488,834	\$128,011,242	\$139,189,289	\$11,178,047	8.73%
Local Tax Funding	\$136,893,746	\$143,488,834	\$128,011,242	\$139,189,289	\$11,178,047	8.73%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$139,189,289

Operating

- Increase in County contribution to School Operating Fund
- Funding included for four percent COLA adjustment for General Fund employees
- Allocation included for General Fund capital needs

Other Funds



Northwestern Regional Adult Detention Center
Winchester, Virginia
Established 1989

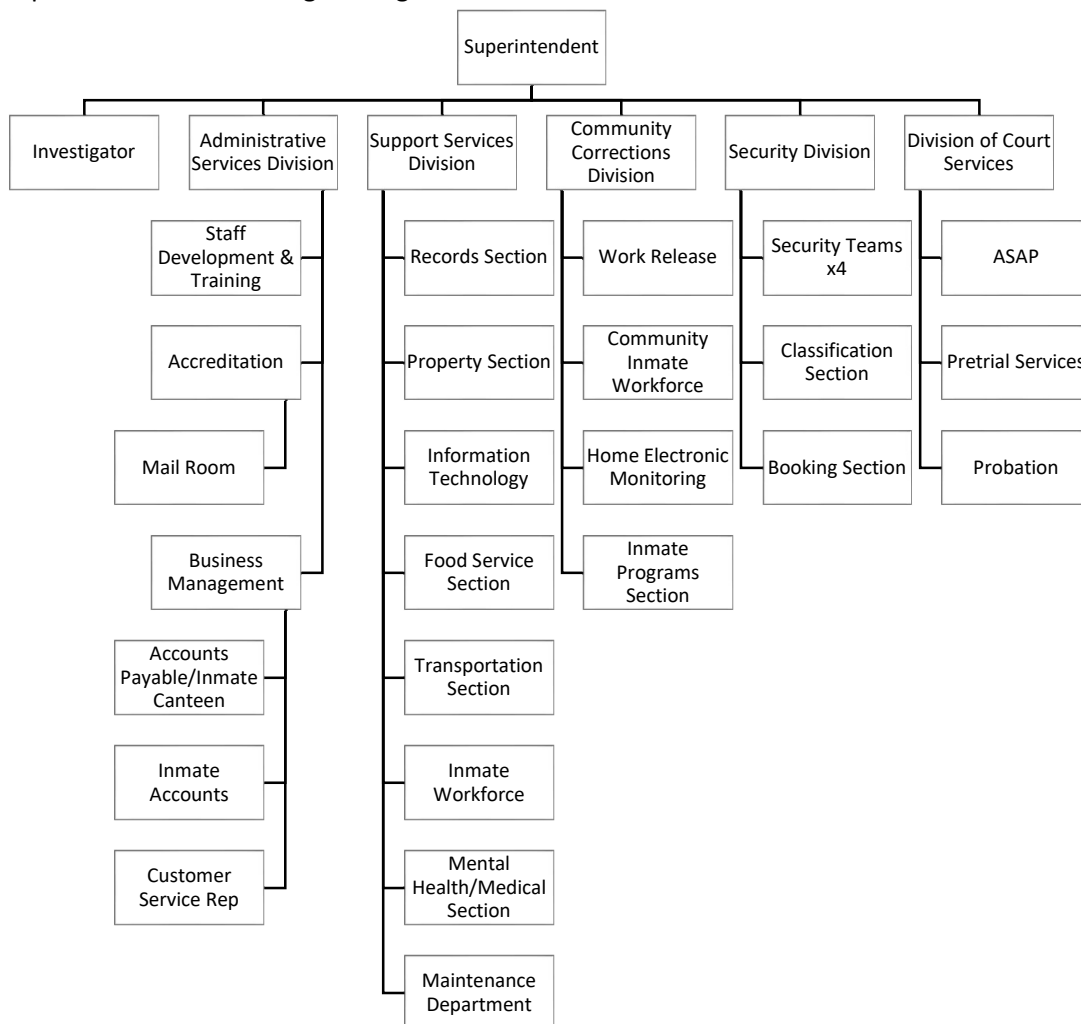
Northwestern Regional Adult Detention Center Fund

Mission

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

Department Description

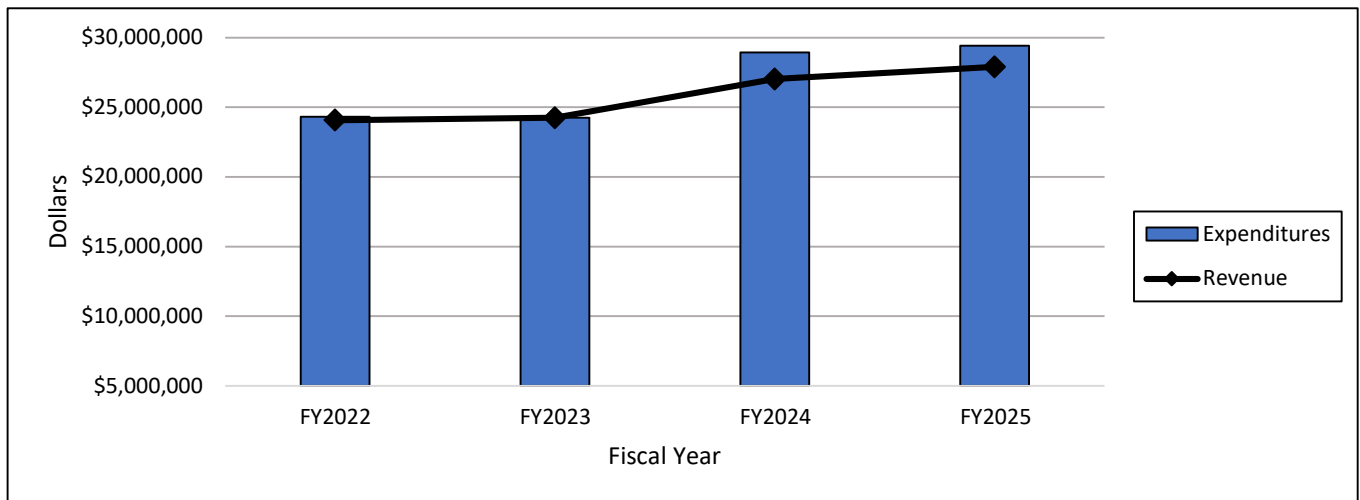
- The Detention Center is a 900-bed, medium security, direct supervision facility located in the City of Winchester
- The Detention Center, organized in 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester
- The Detention Center is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities
- In addition to traditional incarceration operations, services include Community Inmate Workforce Activities, Work Release, Home Electronic Monitoring (HEM), Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services)
- The Local Offender Probation Program and Pretrial Services functions are partially funded by a grant provided by the Virginia Department of Criminal Justice Services with the remainder of Pretrial expenses being supported by the localities and the remainder of Probation expenses being supported by Client Supervision Fees and Drug Testing Fees



Northwestern Regional Adult Detention Center Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$17,139,900	\$18,143,262	\$21,368,423	\$22,005,855	\$637,432	2.98%
Operating	6,821,915	5,905,288	7,403,779	7,279,092	-124,687	-1.68%
Capital/Leases/Long-Term Subs	353,872	201,675	158,700	131,050	-27,650	-17.42%
Total	24,315,687	24,250,225	28,930,902	29,415,997	485,095	1.68%
Fees	1,042,597	1,370,080	1,106,886	1,256,006	149,120	13.47%
State/Federal	9,363,862	9,492,187	10,189,022	11,222,786	1,033,764	10.14%
Other Locality Contributions	7,883,470	9,100,845	8,500,121	8,188,389	-311,732	-3.67%
Local Reserves	236,890	0	1,911,500	1,510,700	-400,800	-20.97%
Local Tax Funding	\$5,788,868	\$7,258,753	\$7,223,373	\$7,238,116	\$14,743	0.20%
Full-Time Positions	195	197	214	215	1	0.47%



FY2025 Total Budget \$29,415,997

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025
- Approved a Mental Health Consultant position mid-year in FY2024

Operating

- Increase in budgeted expenses for repairs and maintenance of buildings, electrical services, police supplies, food supplies, and travel
- Decrease in budgeted expenses for professional health services, water services, and medical supplies

Capital/Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2024
- Decrease due to less costly capital purchases – snow plow for tractor and a maintenance pickup truck

Northwestern Regional Adult Detention Center Fund

Goals/Objectives

- Complete the upgrade of the Wi-Fi access points.
- Complete the server and camera upgrade.
- Identify and tag more unknown gang members during initial classification.
- Implement new Guardian RFID program.
- Develop and implement a transgender housing policy.
- Acquire a handheld device that scans mail for illicit materials.
- Reduce inmate admissions to the state hospital (mental health).
- Develop a “Peer to Peer Support Team”.
- Issue all sworn staff a protective vest and weapon.
- Establish a “MAT” program (Medically Assisted Treatment Program).

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of acts of institutional violence	72	60	86
Average weekly cost to feed inmates	\$21,495	\$24,000	\$26,442
# of inmate/inmate assaults	64	50	73
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases referred (Probation Program)	346	290	320
Community service hours performed (Probation Program)	4,861	8,000	4,000
Court costs paid (Probation Program)	\$52,344	\$55,000	\$55,000
Restitution paid (Probation Program)	\$1,086	\$7,000	\$3,000
Client supervision days (Probation Program)	86,845	80,000	80,000



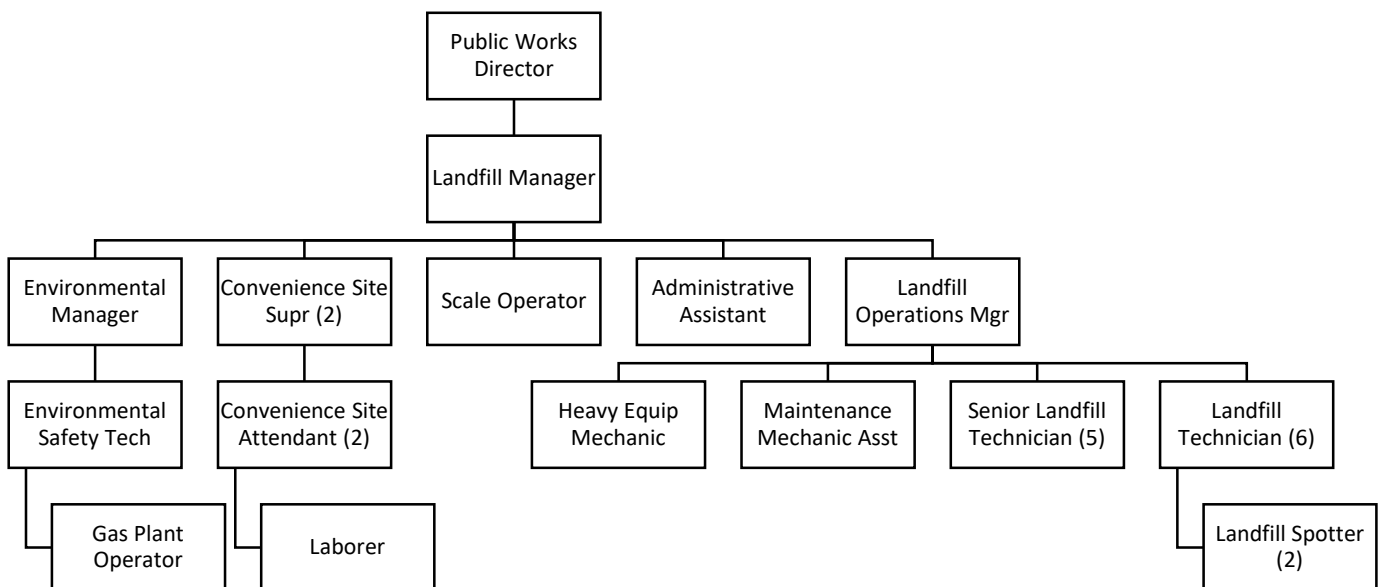
Northwestern Regional Adult Detention Center consists of three buildings. Pictured is the main facility and the Community Corrections Center

Mission

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

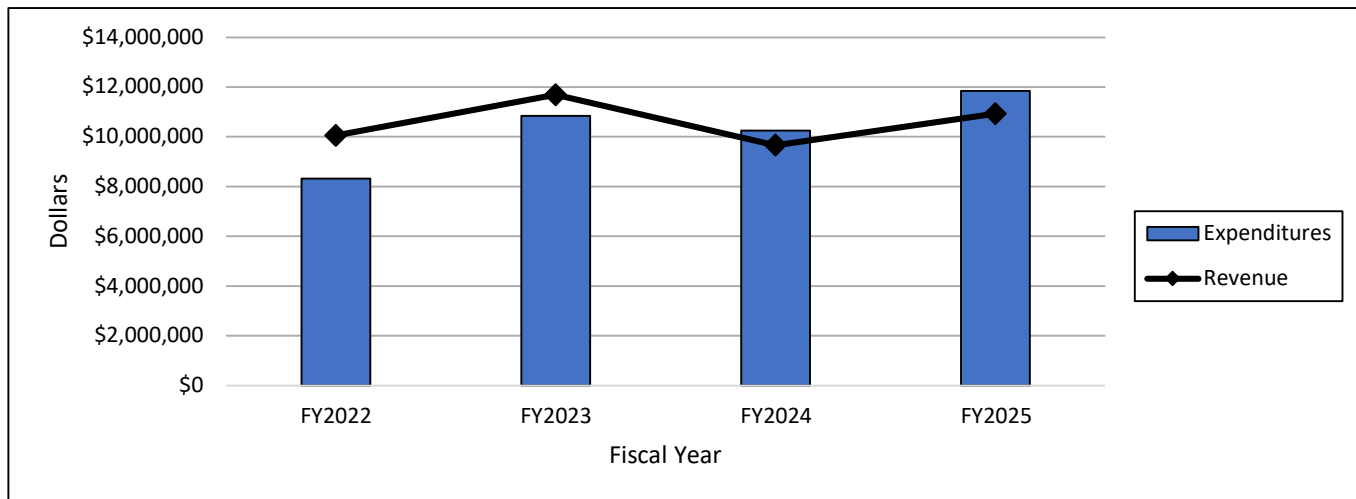
Department Description

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



Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$2,250,703	\$2,312,290	\$2,715,309	\$2,728,483	\$13,174	0.49%
Operating	3,140,187	3,920,774	4,461,130	4,420,040	-41,090	-0.92%
Capital/Leases	2,925,131	4,612,672	3,075,000	4,695,000	1,620,000	52.68%
Total	8,316,021	10,845,736	10,251,439	11,843,523	1,592,084	15.53%
Fees	10,055,356	11,689,757	9,668,192	10,933,092	1,264,900	13.08%
Local Reserves	0	0	583,247	910,431	327,184	56.10%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	28	28	28	28	0	0.00%



FY2025 Total Budget \$11,843,523

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025

Operating

- Increase in budgeted expenses for contractual services, utilities, and post closure costs
- Decreases in budgeted expenses professional services and generator equipment

Capital

- Capital projects/purchases planned for FY2025

Slope mower	\$35,000
Building and storage for tire chipping program	\$300,000
Construction of new stormwater channel around CDD Landfill	\$3,000,000
Purchase of stream credits related to CDD Area 2 Construction	\$1,300,000

Revenue

- Tipping fees increased in the FY2025 budget year

Goals/Objectives

- Maintain vegetative cover on exposed soils be overseeding and fertilizing, increase frequency of mowing established vegetation.
- Improve management of storm water control features.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Begin process of expanding CDD landfill by construction of a large stormwater diversion channel.
- Modify the leachate system to better manage collection, treatment, and disposal.
- Maintain the landfill gas collection system as needed to maximize collection efficiency.
- Utilize GPS systems to maximize waste placement in landfill cells.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Tons of waste weighted and disposed	212,914	200,000	205,000
Megawatt/hours of power generated from Gas to Energy Plant	7,326	12,571	12,571
Gallons of pretreated leachate collected and discharged	17,160,000	25,000,000	25,000,000
Tons of scrap metal recycled	1,290	1,400	1,400
Tons of household hazardous waste collected	60	100	100
Tons of tires processed to rubber chips	1,438	1,600	1,500
Tons of yard waste processed to mulch	8,662	9,500	9,500



Contractor installing a gas collection well to provide landfill gas to the Gas to Energy Plant

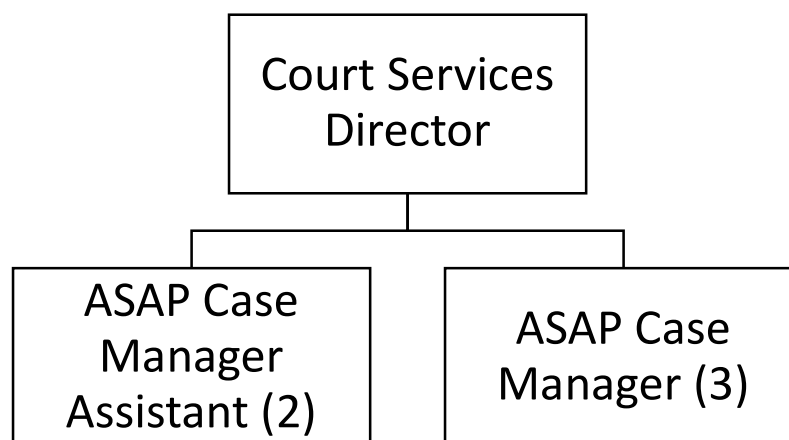
Court Services/Old Dominion Alcohol Safety Action Program Fund

Mission

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

Department Description

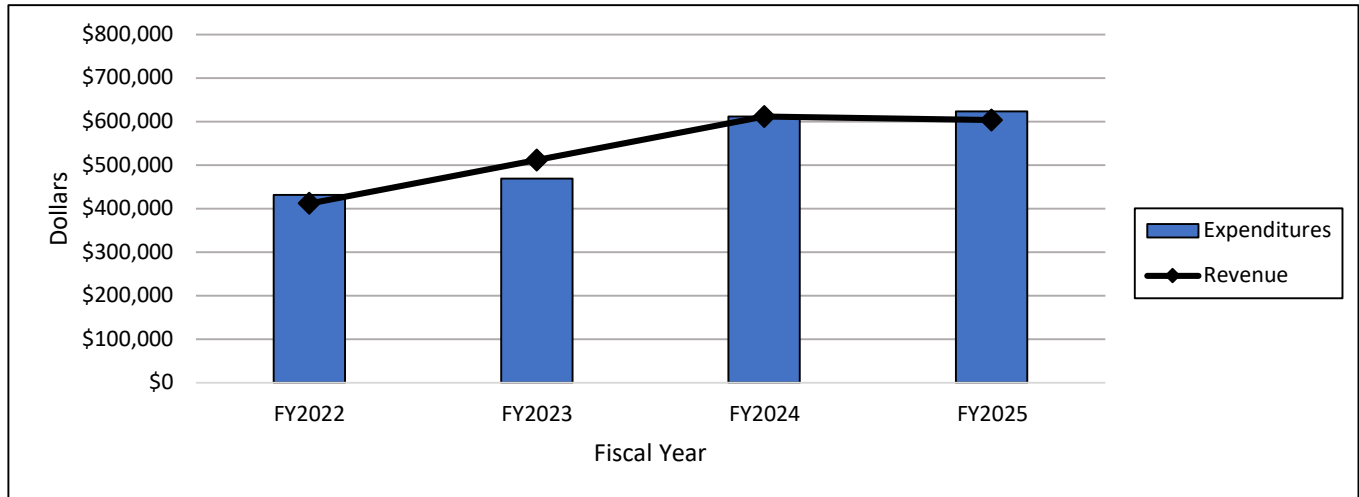
- The Old Dominion Alcohol Safety Action Program (ASAP) provides evaluation, probation, and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia
- The program has been funded entirely by user fees for over 30 years
- The Commission on Virginia Alcohol Safety Action Program (VASAP) establishes statewide standards, however, each local ASAP is guided by policies set by a local Policy Board and their Fiscal Agent
- VASAP is dedicated to reducing the threat to transportation safety caused by the use of alcohol and/or drugs
- Old Dominion ASAP provides probationary supervision of convicted DUI offenders, driving under the influence of drugs, and young offenders (those under the age of 21 who illegally possess or consume alcohol)
- Old Dominion ASAP attempts to reduce the threat to transportation safety by providing Driving Suspended Intervention and Habitual Offender/Felony DUI Reinstatement Evaluation
- To help improve and promote safe driving practices, Old Dominion ASAP has partnered with National Safety Council and offers on-line state approved driver improvement classes



Court Services/Old Dominion Alcohol Safety Action Program Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$392,352	\$436,405	\$572,912	\$590,428	\$17,516	3.06%
Operating	37,101	30,521	36,147	30,690	-5,457	-15.10%
Capital/Leases	2,278	2,162	2,500	1,980	-520	-20.80%
Total	431,731	469,088	611,559	623,098	11,539	1.89%
Fees	382,150	446,265	611,559	603,155	-8,404	-1.37%
State/Federal	30,000	65,000	0	0	0	0.00%
Local Reserves	19,581	0	0	19,943	19,943	100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	5	6	6	6	0	0.00%



FY2025 Total Budget \$623,098

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025

Court Services/Old Dominion Alcohol Safety Action Program Fund

Goals/Objectives

- Provide the convicted DUI offender with a meaningful alternative to incarceration, fines, and loss of driving privileges through program participation.
- Reduce the rate of recidivism among ASAP graduates within the next three-year period by 25%.
- Consolidate training classes to reduce costs.
- Set up Wi-Fi equipment to improve classroom instruction.
- Use Set-Off Debt through the Department of Taxation.
- Continue implementation of new programs to service the community to make roads safer and provide a revenue stream (Reckless Aggressive Driver Education Program (RADEP), Civil case monitoring, drug screening, Driver Improvement Clinic).

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of DUI Referrals	869	840	895
# of Reckless Driving Referrals (DUI Reduced)	111	85	90
# of Young Offender Alcohol Referrals	2	2	25
# of Young Offender Drug Referrals	2	0	25
# of Habitual Offender Evaluations	45	44	55
# of Ignition Interlock Monitoring Cases	177	135	170
# of Habitual Offender Restoration Monitoring	4	15	20
# of Community Service Referrals	1	0	25
# of Drug Screens	83	240	180
# of Intervention Interviews Conducted	95	140	120
# of RADEP	0	200	120

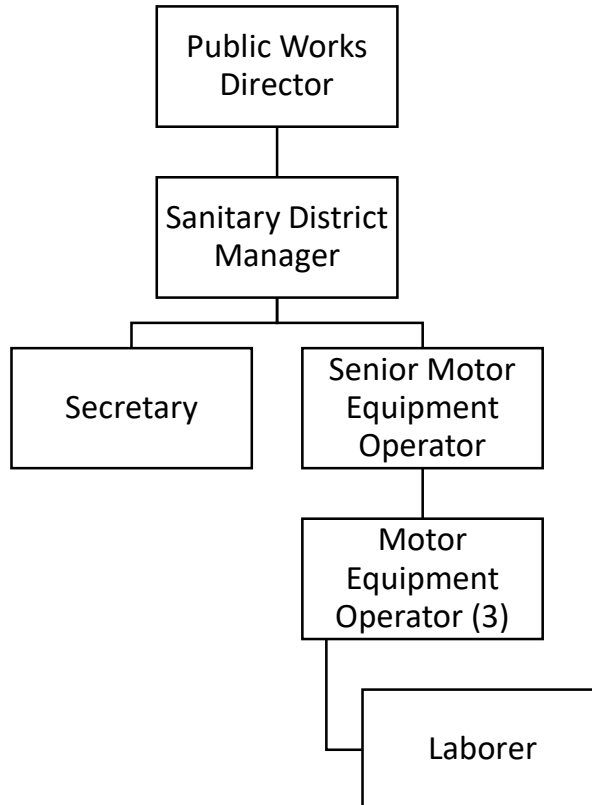
Shawneeland Sanitary District Fund

Mission

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

Department Description

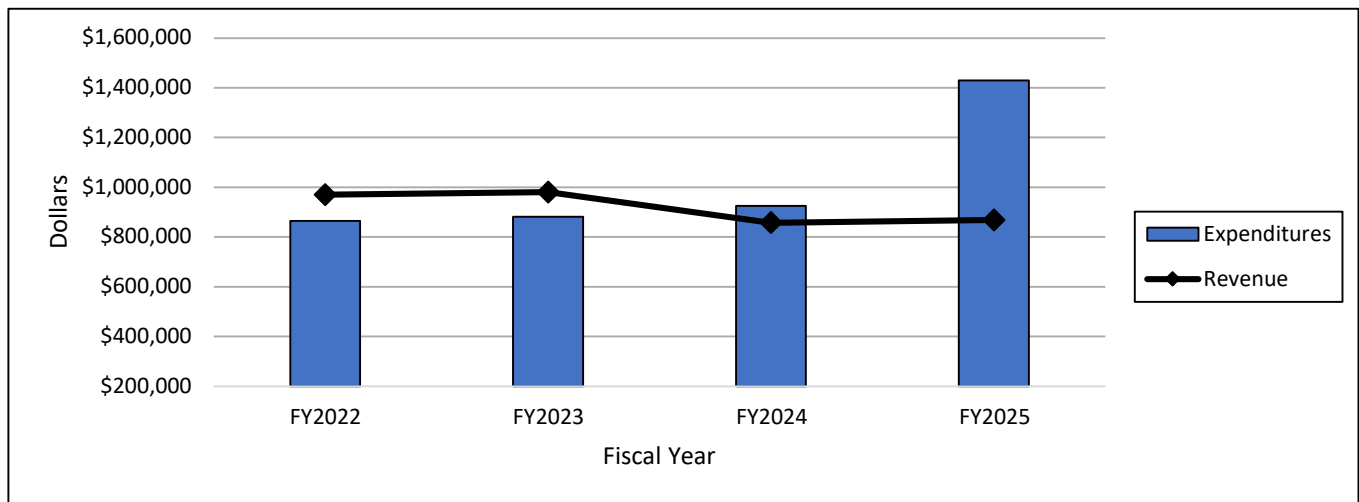
- The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors
- By designating this area as a Sanitary District, the County can levy additional taxes on the residents and/or landowners
- The Manager of the SSD is hired by and works for the Board of Supervisors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



Shawneeland Sanitary District Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$469,979	\$482,447	\$594,519	\$601,430	\$6,911	1.16%
Operating	387,544	396,188	328,185	684,740	356,555	108.64%
Capital/Leases	6,465	2,480	2,400	143,400	141,000	5875.00%
Total	863,988	881,115	925,104	1,429,570	504,466	54.53%
Fees	969,970	980,221	857,600	868,160	10,560	1.23%
Local Reserves	0	0	67,504	561,410	493,906	731.67%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	6	6	7	7	0	0.00%



FY2025 Total Budget \$1,429,570

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025

Operating

- Increase in budgeted expenses for improvements to buildings, grounds, and roads

Capital

- Increase in budgeted expenses for the purchase of a dump truck with salt spreader and plow and a tractor with a side cutter bar and bush hog

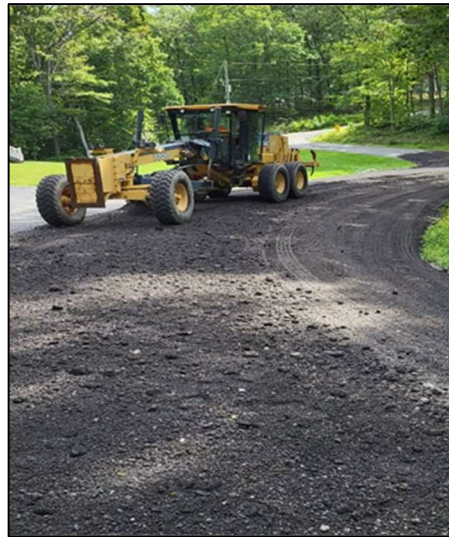
Shawneeland Sanitary District Fund

Goals/Objectives

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

Departmental Accomplishments

- Staff has cut back trees and brush at intersections and on 8 miles of roadway. The staff upgraded 11 miles of ditches and shoulders on the roadways.
- Replaced the old mailboxes at the Tomahawk Mail House.
- Placed 600 tons of asphalt millings on 3,855 feet of gravel trails.
- Continued cutting dead trees along roadways to prevent trees from falling on roads and power lines.
- Staff has replaced and upgraded 205 feet of damaged and undersized culverts to improve and maintain roadways and drainage ditches.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Staff continues to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintained are two playgrounds, one ball diamond, Cherokee and Swan Lakes, two ponds, and two Mail Houses.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Staff continues to fabricate and replace street signs as necessary.
- Staff cut sight distance issues on six miles of trails with the boom ax attachment on the loader.



The Shawneeland staff continues to upgrade the road system in the Sanitary District. The staff placed 600 tons of asphalt millings on 3,855 feet of gravel roads in the summer of 2023. This is the perfect base to apply tar and chip next year. Asphalt millings also cut the cost of replacing stone on these trails. It also cuts the cost of having to machine these trails with the motor grader.

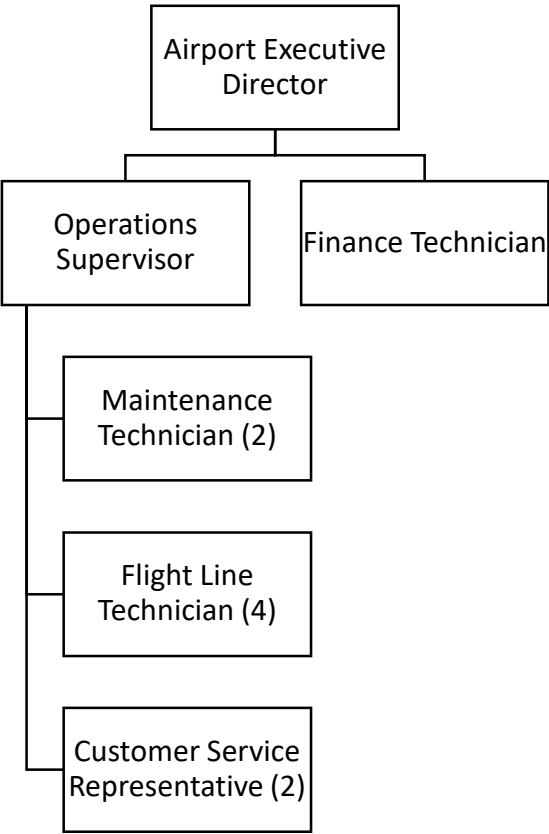
Winchester Regional Airport Operating Fund

Mission

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

Department Description

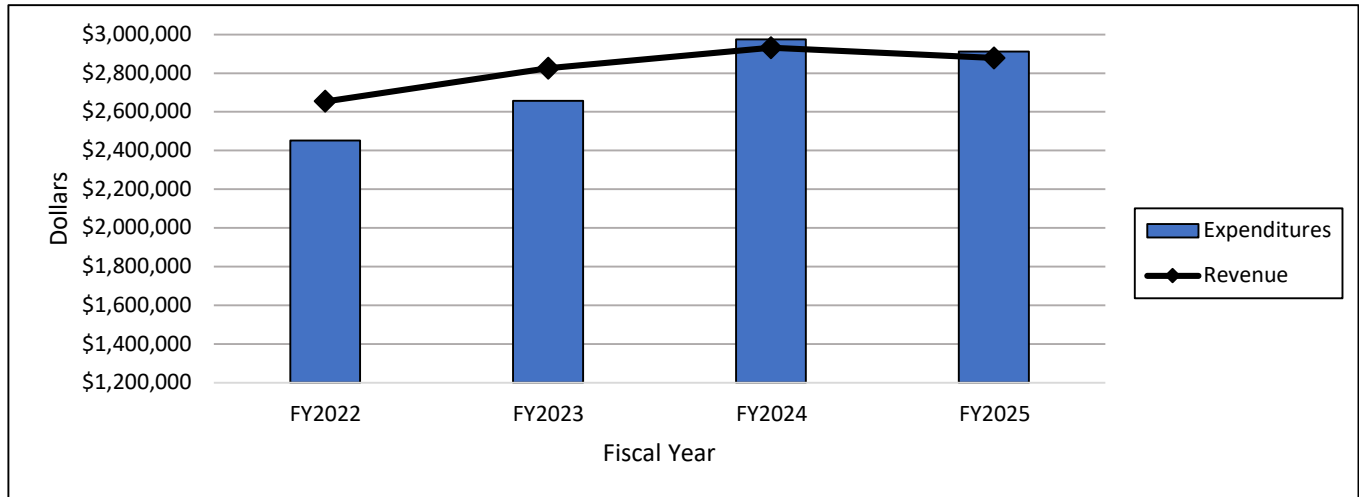
- The Winchester Regional Airport, a 385-acre public use facility, is owned and managed by the Winchester Regional Airport Authority, which is comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County
- Frederick County serves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



Winchester Regional Airport Operating Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$840,358	\$879,255	\$1,074,251	\$1,002,808	-\$71,443	-6.65%
Operating	1,464,309	1,657,701	1,810,320	1,737,135	-73,185	-4.04%
Capital/Leases/Long-Term Subs	146,750	119,929	90,240	171,806	81,566	90.39%
Total	2,451,417	2,656,885	2,974,811	2,911,749	-63,062	-2.12%
Fees	2,606,039	2,805,175	2,899,526	2,850,749	-48,777	-1.68%
State/Federal	26,964	1,140	18,500	18,500	0	0.00%
Other Locality Contributions	22,104	18,750	14,196	9,775	-4,421	-31.14%
Local Tax Funding	\$68,488	\$56,250	\$42,589	\$32,725	-\$9,864	-23.16%
Full-Time Positions	11	11	12	11	-1	-8.33%



FY2025 Total Budget \$2,911,749

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025
- Elimination of vacant Flightline Supervisor position

Operating

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

Capital/Leases/Long-Term Subscriptions

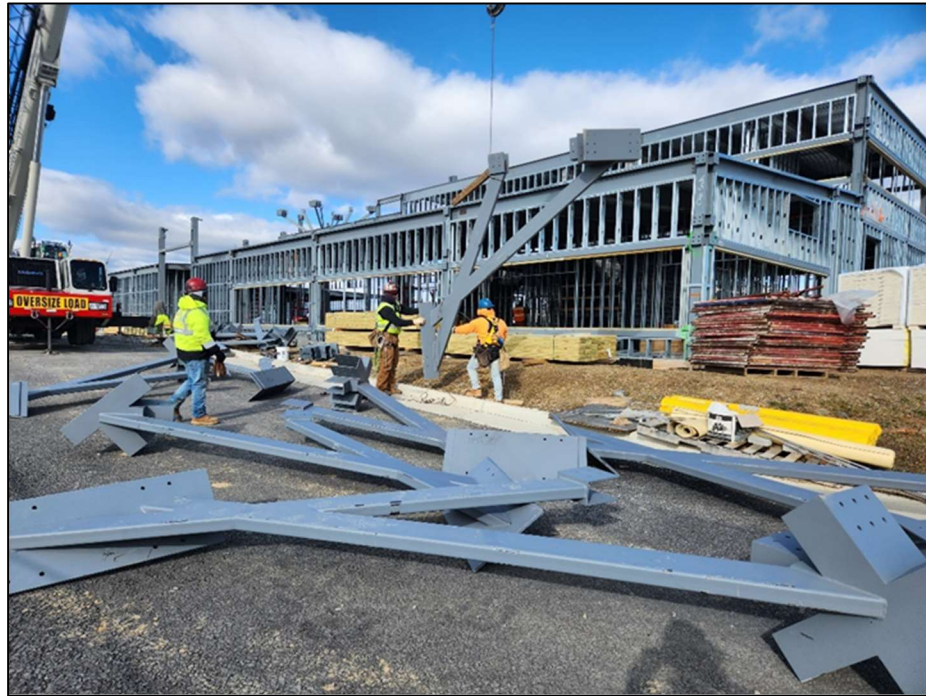
- New debt service included for approved USDA loan for new terminal building to be completed in Fall 2024
- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Winchester Regional Airport Operating Fund

Goals/Objectives

- Provide reliable, safe access to the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- Benchmark service offerings to attract new corporate customers, explore business opportunities, and inform our marketing efforts.
- Ensure adequate in-demand infrastructure (e.g., hangars) to attract operators of business aircraft to base at Winchester Regional Airport.
- Expand non-aeronautical revenue streams.
- Strive to be as financially self-sufficient as possible through responsible and proactive management practices.

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Based Aircraft (Total)	116	120	122
Piston Aircraft	108	111	112
Turbine Aircraft	8	9	10
Fuel Gallons Sold (Total)	339,854	325,000	350,000
AVGAS	98,323	100,000	100,000
Jet-A	241,531	225,000	250,000



The Winchester Regional Airport's new terminal building currently under construction. Work began in March 2023 and is expected to be completed in September 2024.

Lake Holiday Sanitary District Fund

Mission

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

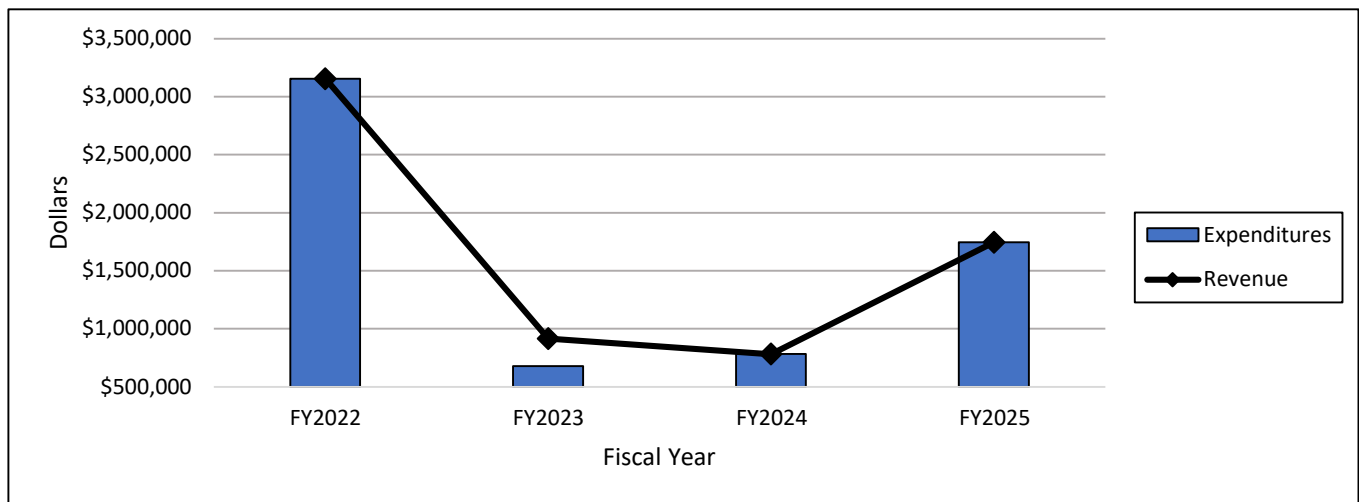
Department Description

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

Lake Holiday Sanitary District Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$0	\$73,560	\$73,500	\$73,560	\$60	0.08%
Capital/Leases/Debt	3,154,869	604,636	708,263	1,671,018	962,755	135.93%
Total	3,154,869	678,196	781,763	1,744,578	962,815	123.16%
Fees	858,000	914,876	781,763	625,410	-156,353	-20.00%
Reserves	2,296,869	0	0	1,119,168	1,119,168	100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,744,578

Notable Changes

- During FY2022, Lake Holiday HOA voted to make a principal payment on the bond in the amount of \$2.5 million. The original bond term was through 2028, but it is expected to be paid in full at the end of 2024. For calendar year 2024, Lake Holiday Sanitary District fees were billed at 80% of the prior year's rate. These revenues, along with reserves, are estimated to be sufficient to pay off the bond.

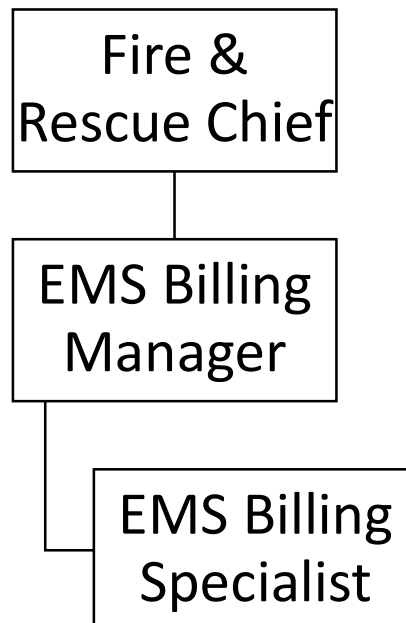
EMS Revenue Recovery Fund

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.

Department Description

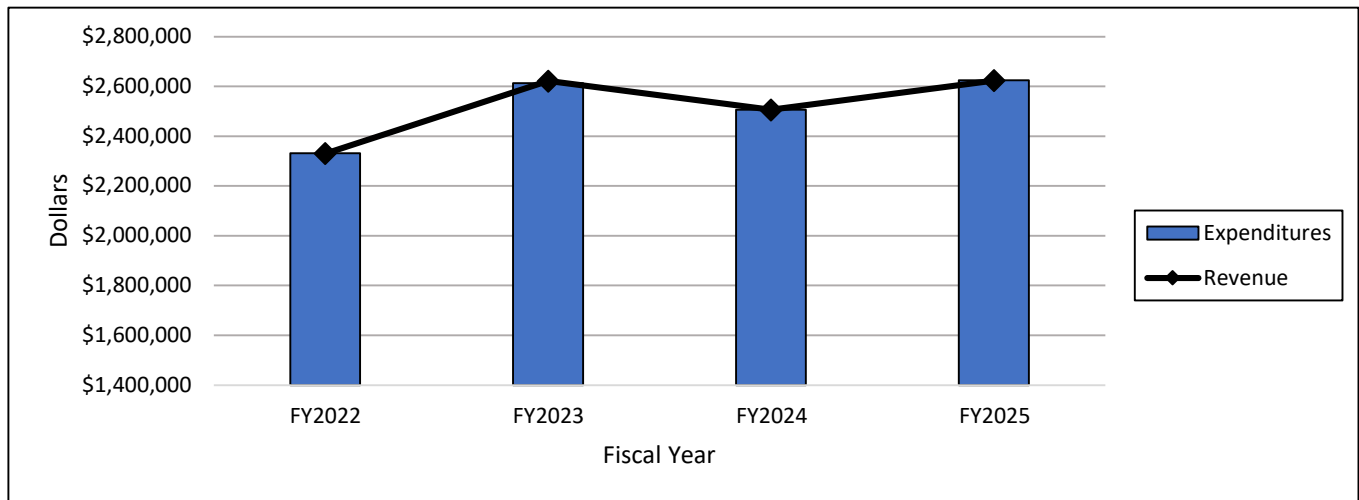
- The EMS Revenue Recovery program was implemented during FY 2014
- The program coordinates the patient care reports of approximately 7,000 emergency transports yearly
- The program coordinates with a third-party billing company for billing of insurance agencies for patients transported in Frederick 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

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$151,637	\$143,918	\$184,224	\$169,539	-\$14,685	-7.97%
Operating	2,179,378	2,469,349	2,163,673	2,172,375	8,702	0.40%
Capital	0	0	158,748	282,680	123,932	78.07%
Total	2,331,015	2,613,267	2,506,645	2,624,594	117,949	4.70%
Fees	2,331,015	2,622,003	2,506,645	2,624,594	117,949	4.70%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	2	2	2	2	0	0.00%



FY2025 Total Budget \$2,624,594

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025

Operating

- Increase in budgeted expenses for repair and inspection of LifePaks and restock supplies for the Emergency Department of Winchester Medical Center

Capital

- Replacement purchases planned of three LifePak 15 AED/Monitors and three Lucas chest compression devices
- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

EMS Revenue Recovery Fund

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
# of EMS transports	7,506	7,600	7,900
# of insurance companies billed	202	245	245
% of billings processed and mailed within 30 days of transport	82%	80%	85%
% of billings paid within 60 days of transport	86%	90%	90%

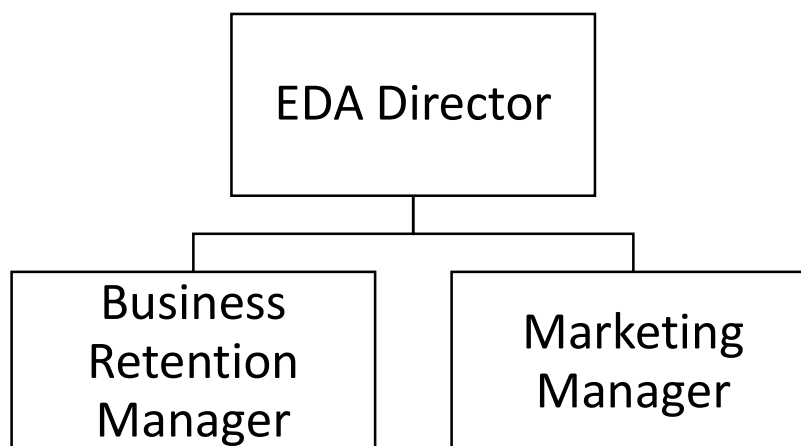
Economic Development Authority Fund

Mission

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

Department Description

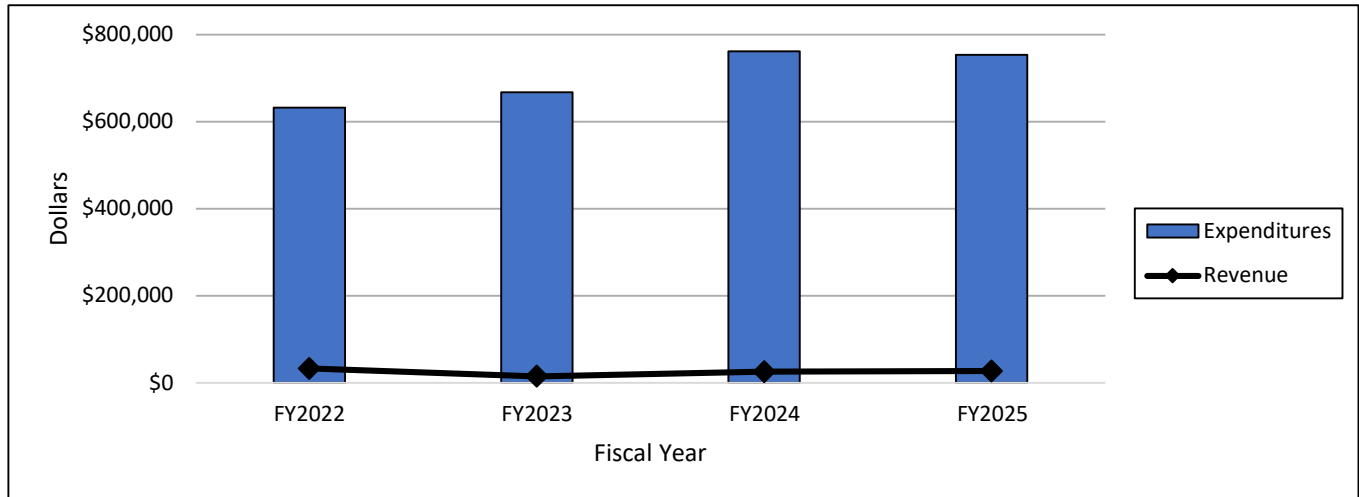
- The Economic Development Authority (EDA) focuses on four areas: attracting and retaining workforce talent, retaining existing businesses, recruiting targeted businesses, and employing policies that keep Frederick County a competitive business location
- The EDA works as a catalyst to enhance the economy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



Economic Development Authority Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$437,951	\$473,688	\$539,704	\$533,143	-\$6,561	-1.21%
Operating	162,817	162,299	190,264	190,175	-89	-0.05%
Capital/Leases/Long-Term Subs	31,211	31,343	31,450	30,124	-1,326	-4.22%
Total	631,979	667,330	761,418	753,442	-7,976	-1.05%
Fees	33,321	15,227	26,050	27,290	1,240	4.76%
Local Reserves	0	0	0	0	0	0.00%
Local Tax Funding	\$630,876	\$688,409	\$735,368	\$726,152	-\$9,216	-1.25%
Full-Time Positions	3	3	3	3	0	0.00%



FY2025 Total Budget \$753,442

Notable Changes

Personnel

- COLA adjustment of four percent included in FY2025

Operating

- Increases in budgeted expenses for professional services
- Decreases in budgeted expenses due to vacating of rental property

Capital/Leases/Long-Term Subscriptions

- Decreases in budgeted expenses due to vacating of rental property
- Long-term subscriptions reclassified per GASB 96 mid-year FY2024

Economic Development Authority Fund

Goals/Objectives

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

Service Levels	FY2023 Actual	FY2024 Budget	FY2025 Plan
Total Project Announcements	2	3	3
Total new capital investment	\$117,700,000	\$98,425,930	\$48,650,000
Total new jobs	36	230	52
Rank % last 3 years new capital investment in VA	10%	10%	10%
Rank % last 3 years new jobs in VA	10%	10%	10%
Businesses involved in Talent Engagement Events	191	140	200
Job seekers involved in Talent Engagement Events	3,233	3,000	3,500
Total # of Call Team visits	30	40	40
# of new business relationships (new and refresh)	160	150	150
# of Tier 4 sites greater than 60 acres	1	3	5
Annual reach from Facebook of online employer features	44,439	46,000	48,000
Annual reach from Facebook on FredCo Eats Restaurant Week	45,440	50,585	55,000
# of Frederick County business clients consulted through the Laurel Ridge Small Business Development Center	230	253	275

County Transportation Projects Fund

Mission

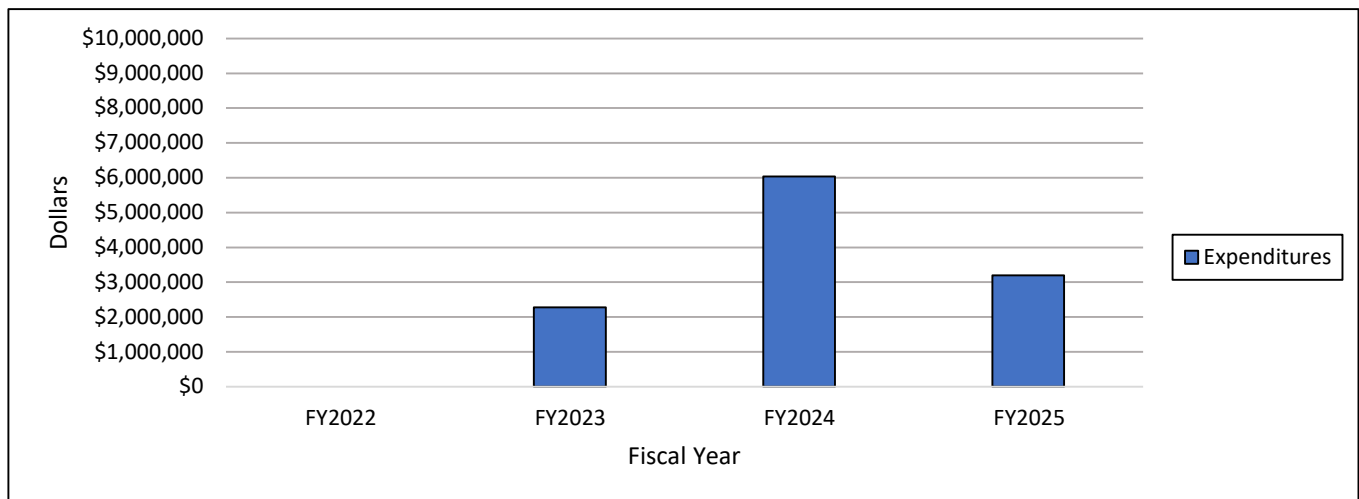
To address transportation issues within Frederick County for the benefit of the County citizenry.

Department Description

- This fund began in FY2023 due to a concern over increasing traffic and aging infrastructure within Frederick County
- The Board of Supervisors has committed to providing yearly funding to address ongoing transportation issues

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$0	\$2,280,539	\$6,041,046	\$3,200,000	-\$2,841,046	-47.03%
Total	0	2,280,539	6,041,046	3,200,000	-2,841,046	-47.03%
Transfer from Other Funds	0	11,427,494	6,041,046	3,200,000	-2,841,046	-47.03%
Local Tax Funding/Carry Forward	\$0	-\$9,146,955	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$3,200,000

Notable Changes

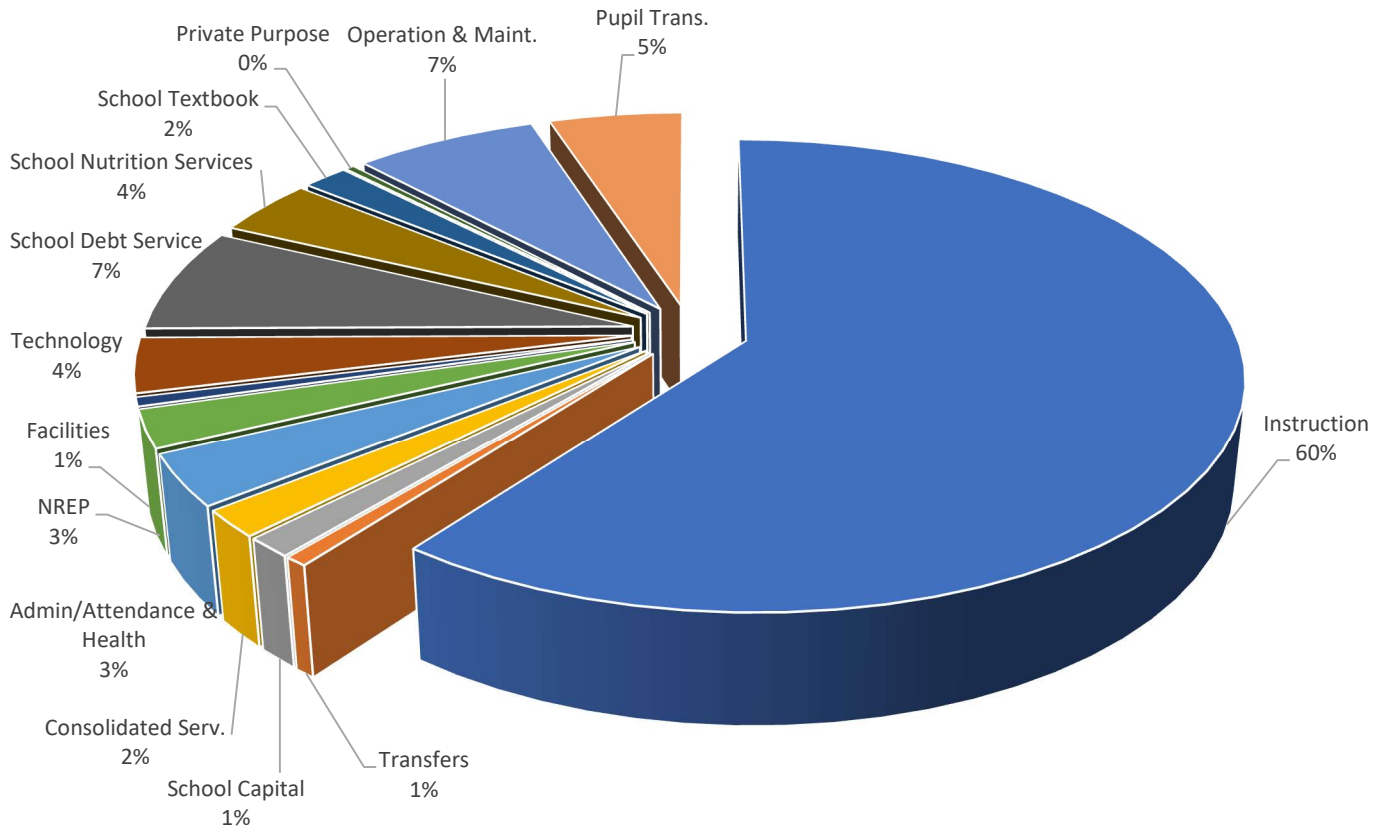
- In FY2023, the Board of Supervisors agreed to fund the County's SmartScale matching funds with the Virginia Department of Transportation. These funds are carried forward to the following year for projects that have not been awarded. FY2024 funding reflects the engineering costs associated with two SmartScale projects that are expected to be awarded in FY2024.
- In FY2025, the Board continues to fund transportation for unidentified upcoming needs.

School Funds



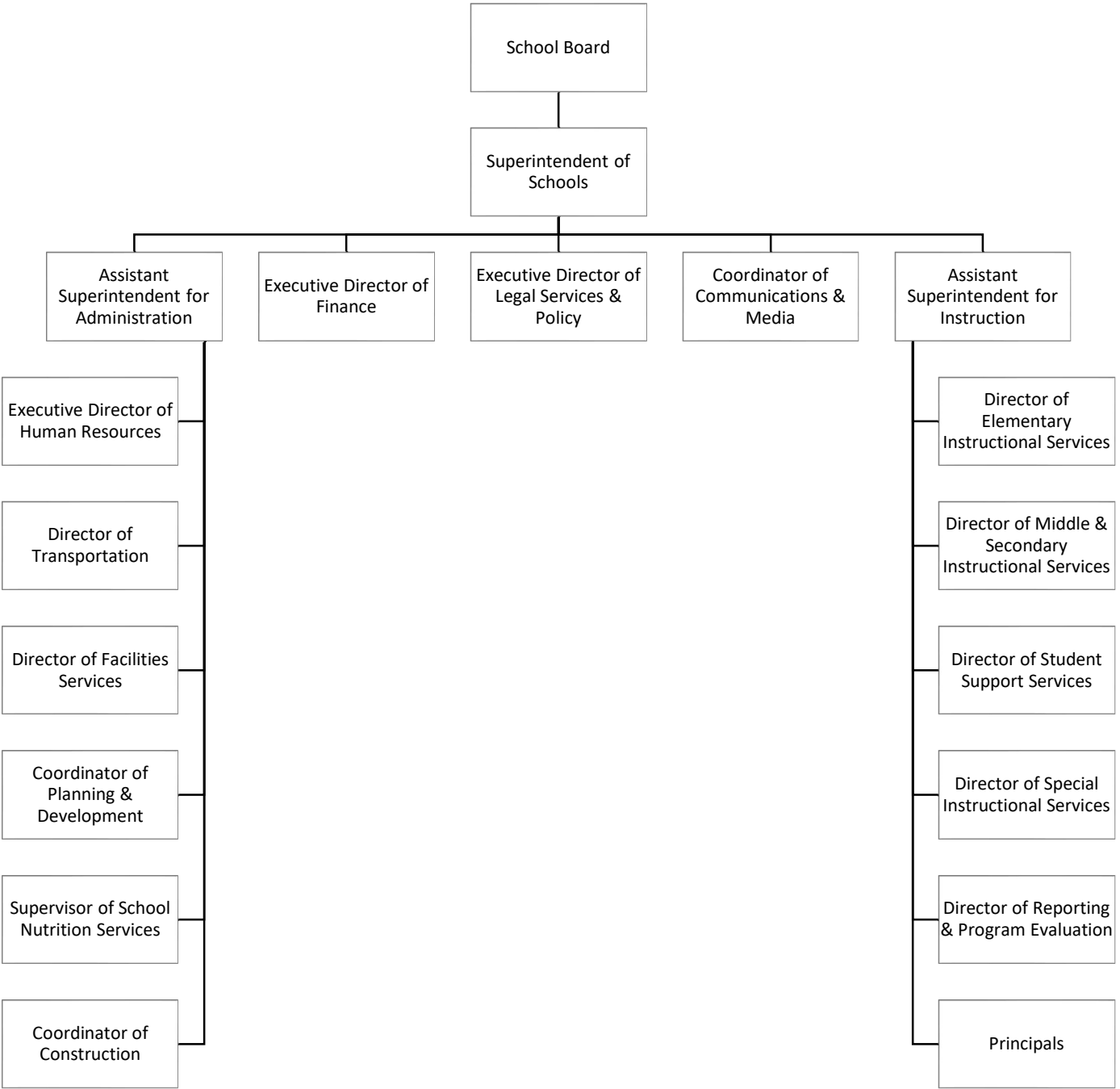
Frederick County Middle School
Winchester, Virginia
Opened in 2016

Schools



	2023 Actual	2024 Budget	2025 Adopted Budget	Increase/Decrease FY2024 to FY2025	
				Amount	%
Instruction	\$150,442,887	\$165,210,299	\$177,578,069	\$12,367,770	7.48%
Admin/Attendance & Health	8,393,876	9,517,357	10,491,868	974,511	10.24%
Pupil Transportation	11,999,092	13,590,909	14,914,467	1,323,558	9.74%
Operation & Maintenance	16,671,112	19,511,663	20,553,585	1,041,922	5.34%
School Op. – Nutrition Services	6,332	9,200	9,720	520	5.65%
Facilities	8,112,484	9,480,049	1,800,814	-7,679,235	-81.00%
Technology	10,395,813	11,220,219	11,030,716	-189,503	-1.69%
Transfers	786,496	1,044,264	1,944,597	900,333	86.22%
School Debt Service Fund	18,668,623	18,927,199	20,992,393	2,065,194	10.91%
School Nutrition Services Fund	7,527,688	11,596,347	11,321,757	-274,590	-2.37%
School Textbook Fund	1,551,258	3,389,393	5,110,074	1,720,681	50.77%
Private Purpose Funds	153,725	675,000	1,000,000	325,000	48.15%
School Capital Fund	6,668,101	1,000,000	4,000,000	3,000,000	300.00%
NREP Operating Fund	5,961,121	7,207,583	7,689,233	481,650	6.68%
NREP Textbook Fund	11,994	20,000	20,000	0	0.00%
Consolidated Services Fund	3,999,423	4,500,000	5,500,000	1,000,000	22.22%
TOTAL EXPENDITURES	\$251,350,025	\$276,899,482	\$293,957,293	\$17,057,811	6.16%

Frederick County Public Schools



Inspire 2025: Promise for Progress

Vision

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

Mission

The Frederick County Public Schools community nurtures all learners to realize their dreams and aspirations through:

- Meaningful and engaging learning experiences
- A collective responsibility for continuous growth
- Embracing a culture of diversity and inclusiveness
- Fostering and supporting innovative ideas that challenge conventional thinking
- A commitment to forward-thinking learning environments

What We Do

- The department of instruction is the primary and most significant component of the school budget
- In addition to the division superintendent, the program of instruction is directed by the assistant superintendents for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of prekindergarten, elementary, middle school, high school, and adult instruction
- The department of instruction includes regular education, special education for students with disabilities, gifted and talented education, and career and technical education
- The largest number of personnel is employed and directed through the instructional department – 1,811 full-time equivalent positions expected for school year 2024-2025
- 14,178 were enrolled in the Frederick County Public Schools for school year 2023-2024, with 14,459 students anticipated for the 2024-2025 school year
- Instructional program supervisory responsibilities include student support personnel, the oversight of school instructional programs, student activities, curriculum development, guidance services, athletic and co-curricular programs, staff development, testing coordination, grant programs, regional programs, and library services

Departmental Accomplishments

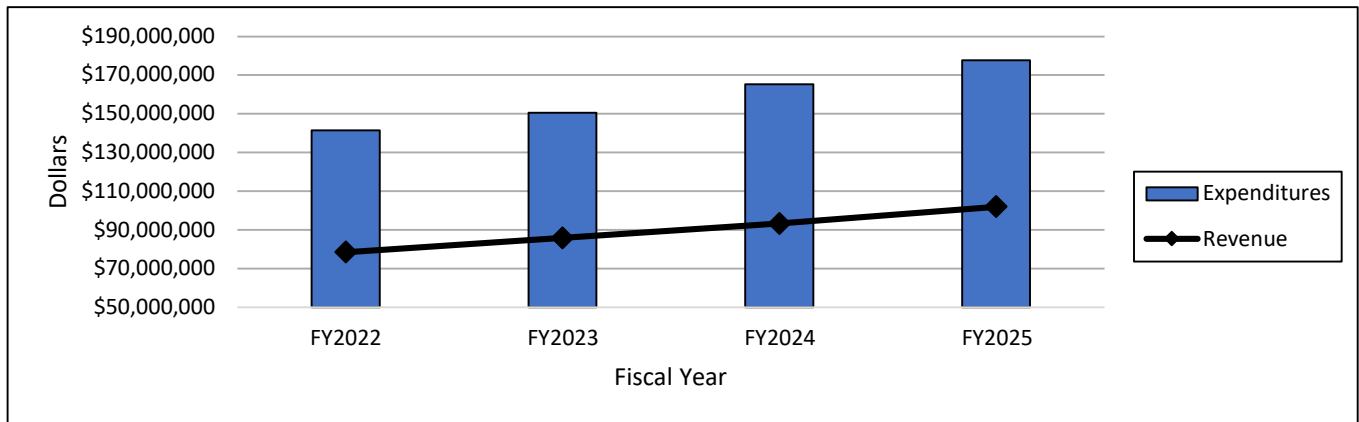
- Collaborated with educators, parents, and community leaders focused on the division strategic plan and implementation of “Portrait of a Graduate”.
- Provided comprehensive and systemic professional development to create equitable places of learning for all students.
- The on-time graduation rate for members of Frederick County Public Schools’ Class of 2022 was 94.6 percent; higher than Virginia’s on-time graduation rate of 92.2 percent.
- Implemented Personalized Professional Learning Plans for all licensed instructional staff.
- Implemented Project-Based Learning activities for students.
- Expanded computer science and cybersecurity learning opportunities.
- Implemented the RISE program at James Wood High School.



From Kindergarten through Graduation, teachers and staff support students.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$131,510,358	\$137,764,633	\$150,064,699	\$162,125,093	\$12,060,394	8.03%
Operating	9,712,937	11,786,247	15,027,599	15,334,976	307,377	2.04%
Capital/Leases	278,539	892,007	118,000	118,000	0	0.00%
Total	141,501,835	150,442,887	165,210,299	177,578,069	12,367,770	7.48%
Fees	550,678	309,617	439,750	429,750	-10,000	-2.27%
State/Federal	77,990,549	85,504,551	91,725,111	101,589,935	9,864,824	10.75%
Local Tax Funding	\$64,531,372	\$67,024,645	\$73,045,438	\$75,558,384	\$2,512,946	3.44%
Full-Time Positions	1,685.1	1,740.6	1758.6	1,810.7	52.1	2.96%



FY2025 Total Budget \$177,578,069

Notable Changes

Personnel

- Provides more teachers focused on quality instruction, diverse languages, and career and technical programs
- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage
- Increases the starting teacher base salary to \$52,000 to better compete with surrounding Virginia school divisions

Goals/Objectives

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

Administration, Attendance, and Health Services

Inspire 2025: A Promise for Progress

Vision

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

What We Do

- The office of the division superintendent of schools and administrative staff serves as the executive wing of the Frederick County School Board
- This category of administration, attendance, and health services incorporates the office of the superintendent, school board, human resources, finance, public relations, and planning
- Activities concerned with student attendance, nursing, and psychology are also included here
- The division superintendent is charged by law to serve as the executive officer of the school board and to give leadership to the overall operation of the public schools
- Superintendent and staff provide leadership for the education of county students (grades K-12, prekindergarten for at-risk students, and adult education), screen and recommend to the school board all school personnel, prepare for and record the minutes of all school board meetings and maintain records of all school board transactions
- The division superintendent and staff are also charged with the responsibilities of the overall management and direction of the school system, including administration, instruction, plant operations and maintenance, transportation, food services, and public relations
- Administration must maintain close relationships with the Virginia Board of Education and Department of Education and various agencies of the federal government that fund and evaluate special programs of education
- Also included in this category is the promotion and improvement of children health and safety at schools which include various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services
- The division created and continues the FCPS 101 Community Engagement program that provides parents and other community members an opportunity to learn about Frederick County Public Schools and its operations

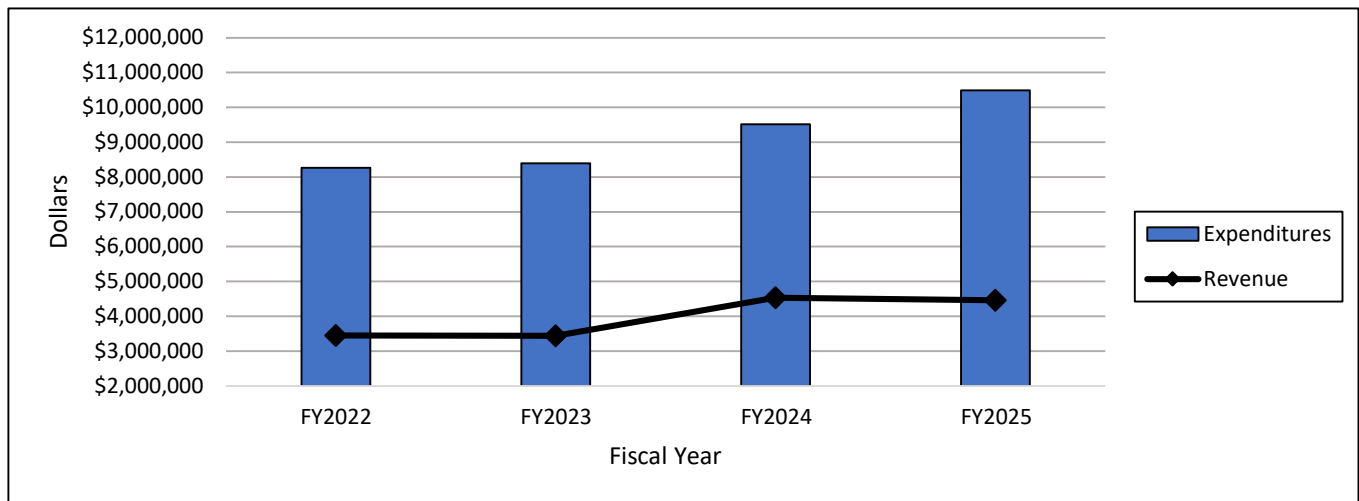
Departmental Accomplishments

- Received awards of excellence from the Chesapeake Region of the National School Public Relations Association for the Frederick County Public Schools Annual Report, web page, employee newsletter, and annual budget report.
- Received Meritorious Budget Award from Association of School Officials for the tenth consecutive year.
- Received the Distinguished Budget Award from Government Finance Officers Association.

Administration, Attendance, and Health Services

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY 24 to FY25	
Costs						
Personnel	\$7,540,650	\$7,316,204	\$8,371,187	\$9,354,554	\$983,367	11.75%
Operating	725,997	1,019,720	1,141,170	1,132,314	-8,856	-0.78%
Capital/Leases	0	57,952	5,000	5,000	0	0.00%
Total	8,266,647	8,393,876	9,517,357	10,491,868	974,511	10.24%
State/Federal	3,407,379	3,444,696	4,015,670	4,457,018	441,348	10.99%
Fees	45,000	0	45,000	0	-45,000	-100.00%
Local Tax Funding	\$4,906,033	\$5,075,128	\$5,456,686	\$6,034,850	\$578,164	10.60%
Full-Time Positions	77.1	75.6	75.6	81.5	5.9	7.80%



FY2025 Total Budget \$10,491,868

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage

Goals/Objectives

- Ensure the most efficient operation of the school system.
- Provide nursing assistance to students.
- Provide psychological assistance to students.



Students participate in Art Event at Robert E. Aylor Middle School

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Vision

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

What We Do

- The pupil transportation service provides transportation daily for students of Frederick County, including transportation in specially equipped vehicles for handicapped students
- Additional responsibilities include transportation for approved field trips, athletic participation, and other special transportation
- This department is charged with recommending bus drivers and substitute bus drivers to the division superintendent and school board
- Laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers must be followed
- All drivers must pass a driving test through the Virginia Department of Motor Vehicles
- This department is also charged with the employment of qualified garage employees, including mechanics, state inspection personnel, and persons qualified to assist in the overall maintenance of more than 200 buses and other vehicles
- An important role of the transportation department is the development of bus routes to cover the entire road system of Frederick County
- This department is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the County

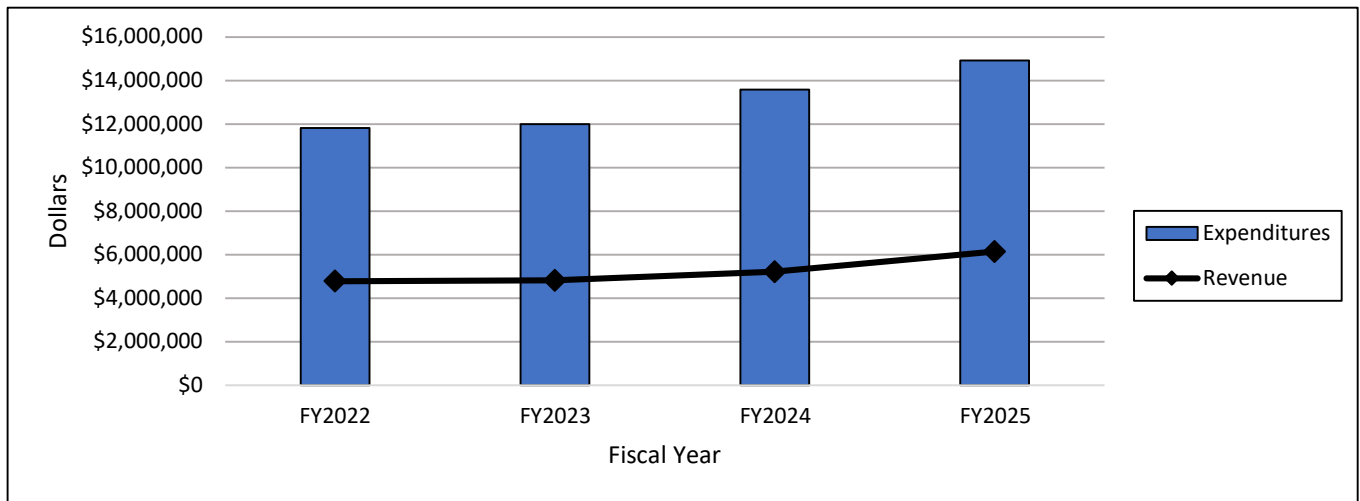
Departmental Accomplishments

- Bus fleet amassed almost 2.4 million miles over the year, traveling an average of more than 12,800 miles per day, completing more than 700 routes with 200 routed regular and special education buses.

Pupil Transportation Services

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$8,372,866	\$8,287,938	\$9,172,377	\$9,988,796	\$816,419	8.90%
Operating	3,208,641	3,215,980	3,728,532	3,665,671	-62,861	-1.68%
Capital/Leases	237,699	495,174	690,000	1,260,000	570,000	82.61%
Total	11,819,206	11,999,092	13,590,909	14,914,467	1,323,558	9.74%
State/Federal	4,787,005	4,819,571	5,271,451	6,150,970	879,519	16.68%
Local Tax Funding	\$7,163,402	\$7,370,719	\$8,319,458	\$8,763,497	\$444,039	5.34%
Full-Time Positions	249	249	249	247	-2	-0.80%



FY2025 Total Budget \$14,914,467

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage

Operating

- Decreased fuel, vehicle maintenance, and software costs

Capital

- Provides for nine replacement school buses

Goals/Objectives

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



Kindergarten students show appreciation for our bus drivers

Operation and Maintenance Services

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Vision

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

What We Do

- The school division includes nineteen regular school buildings, the Learning Center, the NREP facility, the administration building and other buildings providing office and shop space for school personnel
- Operations include the maintenance of all FCPS facilities which equate to 2.6 million square feet and repairs and replacement equipment
- Daily cleaning and the preventative maintenance and repair of the mechanical and building systems, environmental systems, structural design, and grounds are included in this section
- This department is charged with the maintenance of buildings, such as keeping electrical machinery operational, replacing windows, replacing or installing new cabinets, overseeing the proper functions of heating and air conditioning equipment, the monitoring of all wastewater systems, and many other tasks
- This department includes full-time county-wide maintenance employees, whose skills and training have provided extensive savings of tax dollars through preventive maintenance and repairs of damaged or malfunctioning equipment
- Building custodians are also included here and are responsible for the daily upkeep of the buildings and first line maintenance
- Safety and security staff and equipment are also part of this department and include security guards at the three high schools

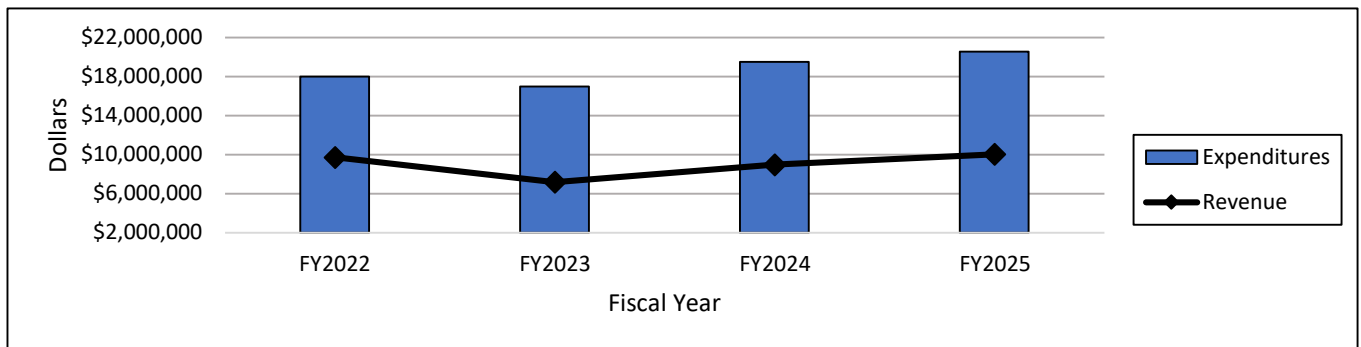
Departmental Accomplishments

- Visitor management system is fully operational at all schools and the FCPS administrative office building.
- All schools and the administrative office have fully secured main entrances allowing phased access to main building.
- Developed school emergency plans with input from local law enforcement.
- Continued development of the Capital Asset Plan (CAP) to identify and request funding of major system replacement and maintenance projects with a minimum of \$25,000 and an expected useful life of 10 or more years. These projects do not qualify for the Capital Improvements Plan.

Operation & Maintenance Services

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$7,786,895	\$7,854,063	\$9,155,251	\$9,537,440	\$382,189	4.17%
Operating	7,637,627	8,849,860	9,113,681	9,306,395	192,714	2.11%
Capital/Leases	2,574,745	267,188	1,242,731	1,709,750	467,019	37.58%
Total	17,999,267	16,971,112	19,511,663	20,553,585	1,041,922	5.34%
Fees	476,493	504,174	546,766	566,766	20,000	3.66%
State/Federal	9,267,409	6,696,233	8,417,910	9,476,635	1,058,725	12.58%
Local Tax Funding	\$8,455,190	\$10,041,129	\$10,546,986	\$10,510,185	-\$36,801	-0.35%
Full-Time Positions	132.5	134.5	134.5	136.5	2	1.49%



FY2025 Total Budget \$20,553,585

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage

Operating

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

Goals/Objectives

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



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

School Operating – Nutrition Services

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Vision

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

What We Do

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

Goals/Objectives

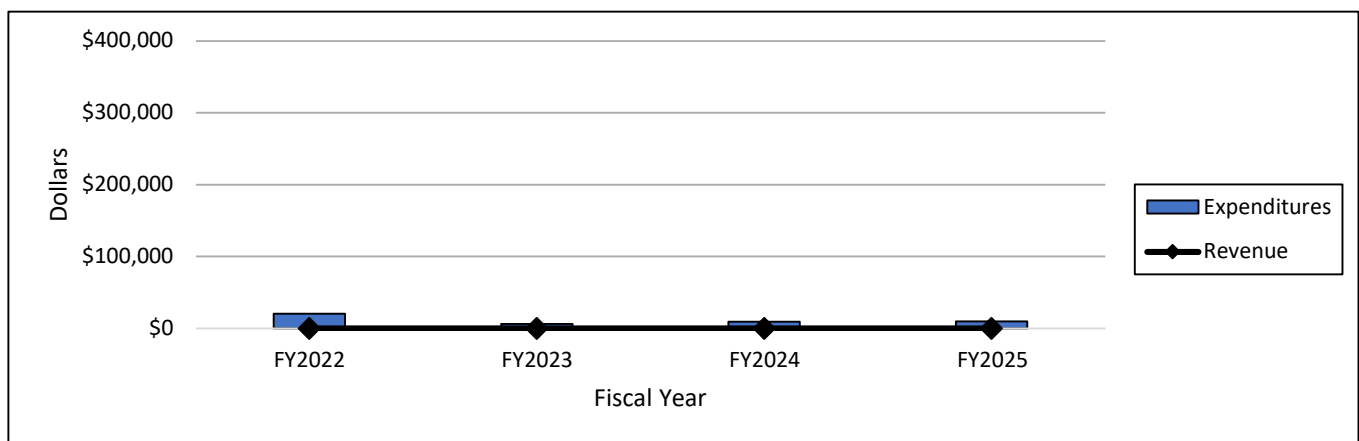
- Provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

Departmental Accomplishments

- Served meals to four pre-kindergarten classrooms.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24to FY25	
Costs						
Personnel	\$14,279	\$0	\$0	\$0	\$0	0.00%
Operating	6,048	6,332	9,200	9,720	520	5.65%
Total	20,327	6,332	9,200	9,720	520	5.65%
State/Federal	20,327	6,332	9,200	9,720	520	5.65%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$9,720

No Notable Changes

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What We Do

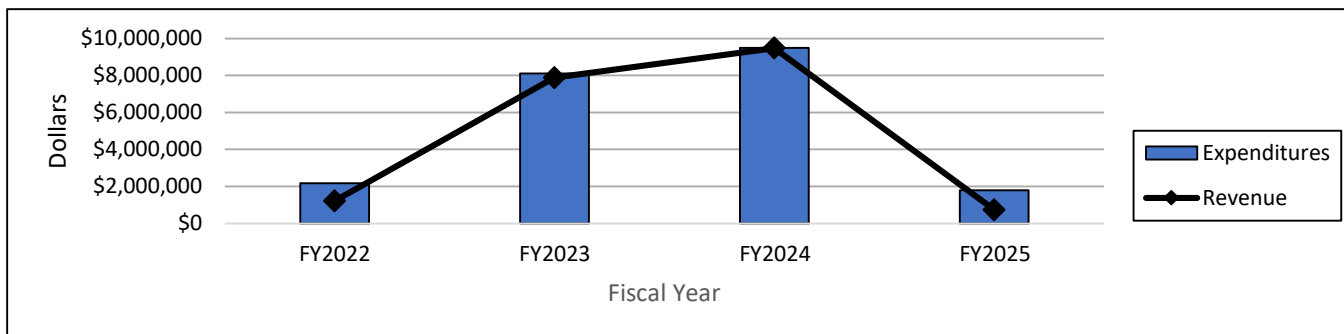
- The office of Planning & Development is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
 - includes developing enrollment projections, preparing the Capital Improvements Plan for School Board approval, hiring architects and engineers once projects are funded, and working with them on the design of each project
 - involved in the opening of new schools in the following ways: ensuring the arrival and dismissal of students happen safely, adjusting school attendance boundaries, and staffing a committee of students, parents, and staff responsible for naming new schools
- The Facilities category also includes facilities preventive maintenance projects lead by the Facilities Services Department as outlined in the Capital Asset Plan (CAP). Preventive maintenance is performed on a planned schedule while facility equipment and systems are operating. Preventive maintenance helps assets reach or extend their normal useful life and reduce chances of unscheduled repairs or failure.

Goals/Objectives

- Fund preliminary work necessary to purchase land or improve sites.
- Address facilities preventive maintenance as scheduled in the Capital Asset Plan (CAP).

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$318,657	\$293,147	\$314,268	\$313,892	-\$376	-0.12%
Operating	846,070	515,033	1,465,781	1,486,922	21,141	1.44%
Capital/Leases	1,014,426	7,304,303	7,700,000	0	-7,700,000	-100.00%
Total	2,179,153	8,112,484	9,480,049	1,800,814	-7,679,235	-81.00%
State/Federal	1,215,833	7,874,800	9,480,049	742,685	-8,737,364	-92.17%
Local Tax Funding	\$987,510	\$366,951	\$0	\$1,058,129	\$1,058,129	100.00%
Full-Time Positions	2	2	2	2	0	0.00%



FY2025 Total Budget \$1,800,814

Notable Changes

Operating

- Expiring federal temporary funds for HVAC replacement projects

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What We Do

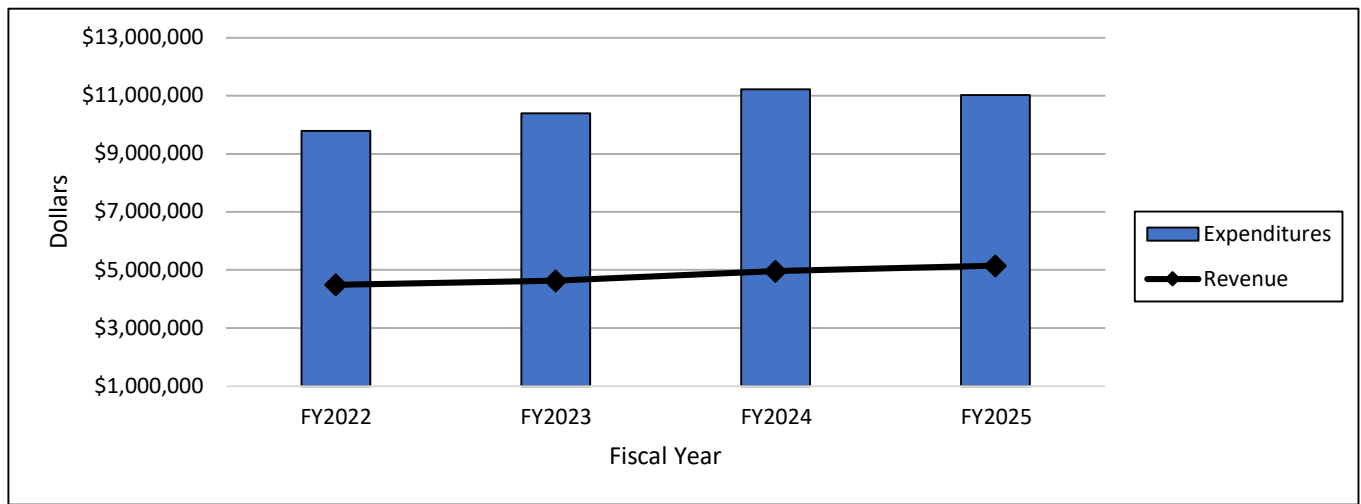
- The technology classification captures technology-related expenditures that are directly used in classroom instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance
- This department provides technology leadership, products, and services to the school division while managing division-wide information resources and ensuring information security and integrity
- The department provides the division with network and computer hardware support, technology resource teachers, audio/visual services, student management, human resource, and financial management systems support
- The school division has more than 14,750 student devices, 2,200 teacher and staff devices, and 1,000 printers related to technology
- This Technology Plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives



Students from Greenwood Mill Elementary School use technology equipment and software to enhance audio and video presentations.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$5,274,464	\$5,446,952	\$5,869,475	\$6,205,606	\$336,131	5.73%
Operating	4,290,598	4,775,040	4,246,745	4,221,110	-25,635	-0.60%
Capital/Leases	222,633	173,821	1,104,000	604,000	-500,000	-45.29%
Total	9,787,696	10,395,813	11,220,219	11,030,716	-189,503	-1.69%
Fees	28,702	20,836	60,000	60,000	0	0.00%
State/Federal	4,467,767	4,611,213	4,895,942	5,093,248	197,306	4.03%
Local Tax Funding	\$5,399,877	\$5,891,175	\$6,264,278	\$5,877,469	-\$386,809	-6.17%
Full-Time Positions	50.2	50.2	50.2	50.0	0	0.00%



FY2025 Total Budget \$11,030,716

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage

Operating and Capital

- Loss of federal pandemic relief funds to support technology devices

Goals/Objectives

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

Inspire 2025: A Promise for Progress

Vision

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

What We Do

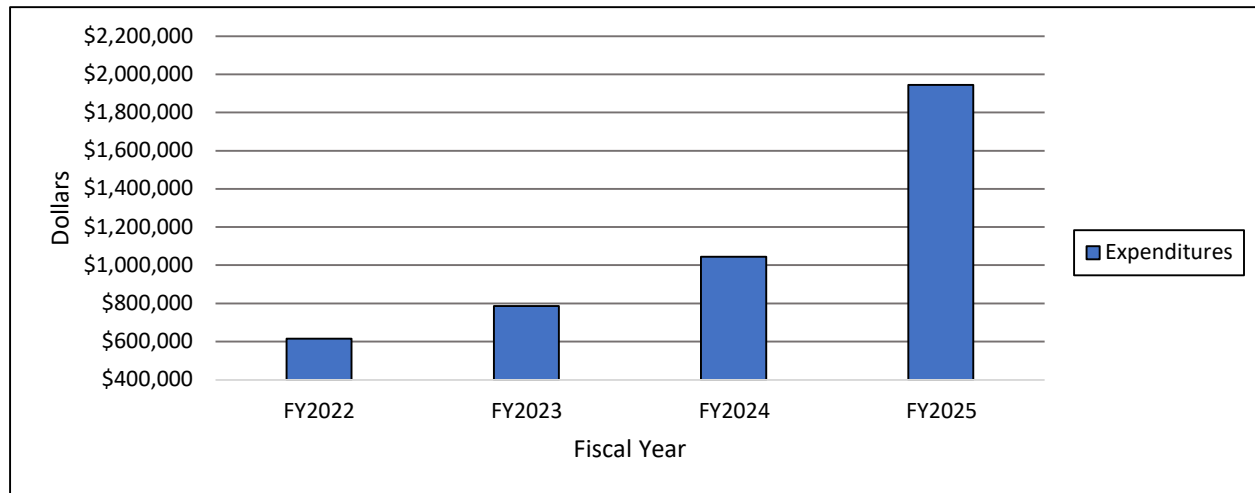
- The School Operating Fund transfers money to other funds in the school budget
- Transfers reflected here represent the required local portion for the School Textbook Fund and a transfer to the School Nutrition Services Fund

Goals/Objectives

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$615,565	\$786,496	\$1,044,264	\$1,944,597	\$900,333	86.22%
Local Tax Funding	\$615,565	\$786,496	\$1,044,264	\$1,944,597	\$900,333	86.22%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$1,944,597

Operating

- Additional funds to support free textbooks to students and school nutrition operations

School Debt Service Fund

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Vision

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What We Do

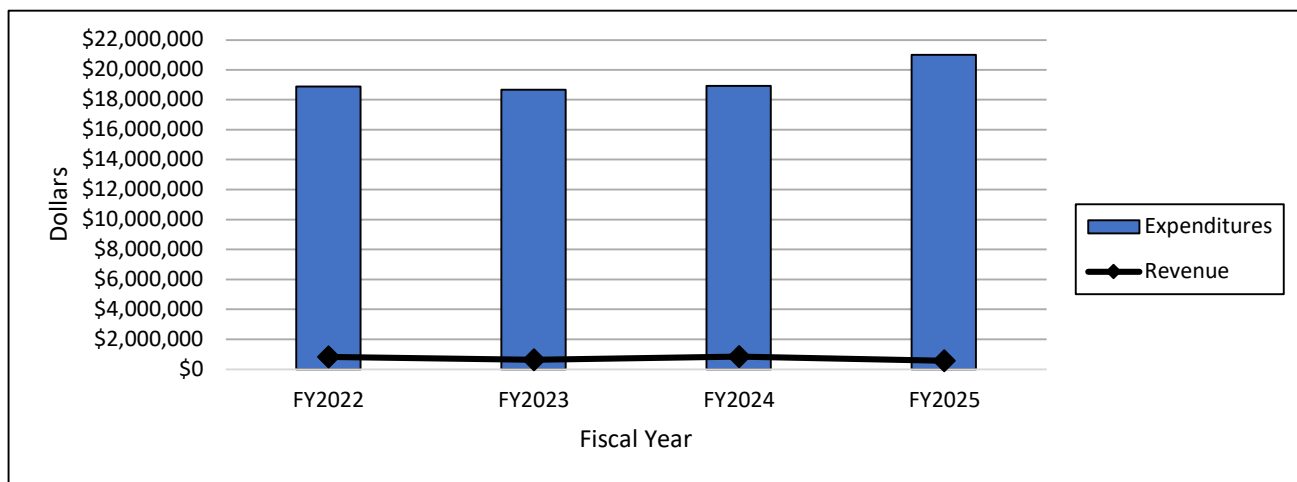
- Whenever extensive building programs are developed by the school board and loans through bonds are procured, it is necessary to set up a schedule of repayment over a twenty-year period
- The funds in this category include principal and interest for Virginia Public School Authority Bonds when interim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

Goals/Objectives

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

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$18,893,592	\$18,668,623	\$18,927,199	\$20,992,393	\$2,065,194	10.91%
Total	18,893,592	18,668,623	18,927,199	20,992,393	2,065,194	10.91%
State/Federal	656,354	585,367	624,212	565,475	-58,737	-9.41%
Carry Forward Prior Year	160,320	38,185	0	0	0	0.00%
Transfers from School Funds	0	0	226,069	0	-226,069	-100.00%
Local Tax Funding	\$18,076,918	\$18,076,918	\$18,076,918	\$20,426,918	\$2,350,000	13.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$20,992,393

Notable Changes

Operating

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

School Nutrition Services Fund

Mission

To see that all children have access to healthy school meals and nutrition education and that the last child served receives the same quality and choices as the first child served. The department follows the guidelines as outlined in the Healthy Hunger Free Act of 2010.

What We Do

- The school system operates a school food service that provides approximately 1.5 million meals for students and school personnel each year
- School Nutrition Service is part of the National School Lunch Program which provides federal funds for students from financially challenged families to eat at a reduced cost or no charge
- Each school cafeteria has a manager who works closely with the principal of the school and the food service supervisor in planning nutritious breakfast and lunch meals and supervising the planning, purchasing, preparing, and dispensing of foods for students and school personnel
- All cafeterias are inspected by the Virginia Department of Health for cleanliness
- All personnel must be certified to be free from tuberculosis and any contagious diseases
- The Virginia Department of Education provides an area supervisor of food services, who visits the cafeterias several times a year to observe the operation and check menus for nutritional values and serving appeal
- Monthly participation reports are prepared by each school cafeteria manager through the principal and a county-wide report is prepared for the corresponding periods by the school nutrition services supervisor
- The operation of food services is financed primarily by the federal school lunch program and from daily charges for breakfast and lunch

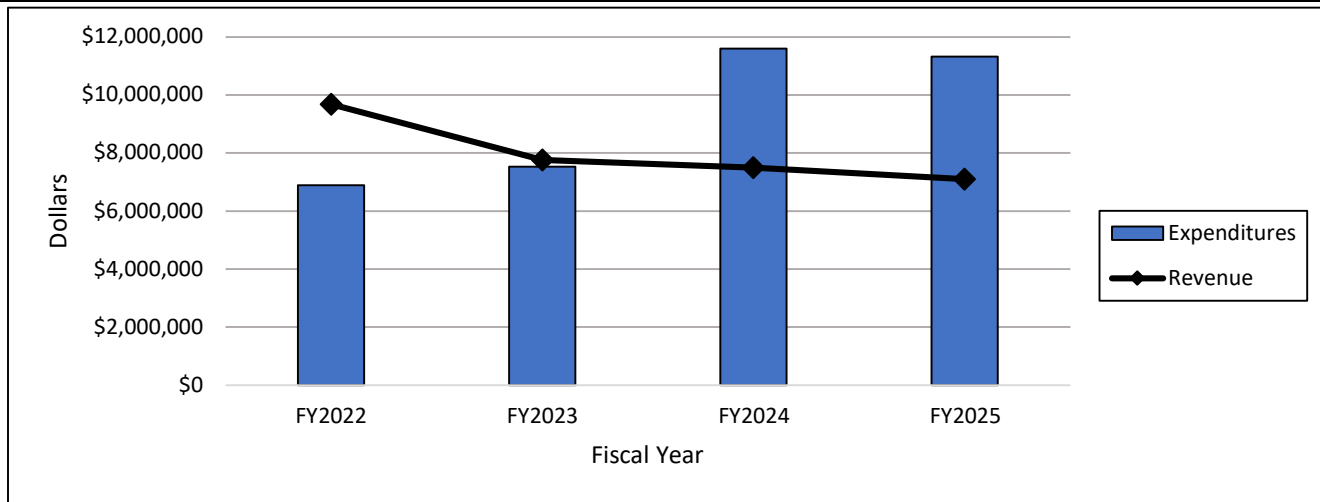
Departmental Accomplishments

- Increased student participation in the breakfast and lunch programs.

School Nutrition Services Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$3,235,122	\$3,521,440	\$4,045,398	\$4,452,984	\$407,586	10.07%
Operating	3,612,041	3,798,612	3,730,321	4,315,682	585,361	15.69%
Capital/Leases	45,626	207,635	3,820,628	2,553,091	-1,267,537	-33.18%
Total	6,892,789	7,527,688	11,596,347	11,321,757	-274,590	-2.37%
Fees	395,195	2,623,282	2,654,069	2,721,795	67,726	2.55%
State/Federal	9,285,962	5,140,754	4,846,816	4,377,688	-469,128	-9.68%
Transfers from Other Funds	17	30,000	60,000	1,000,000	940,000	1566.67%
Carry Forward Prior Year	1,707,589	4,495,974	4,035,462	3,222,274	-813,188	-20.15%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	94.5	94.5	94.5	96.5	2	2.13%



FY2025 Total Budget \$11,321,757

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage

Operating

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

Capital

- Decrease in funds for equipment replacements



Students enjoy a nutritious meal and thank school nutrition services employees during School Lunch Week.

Goals/Objectives

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

School Textbook Fund

Inspire 2025: A Promise for Progress

Vision

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

What We Do

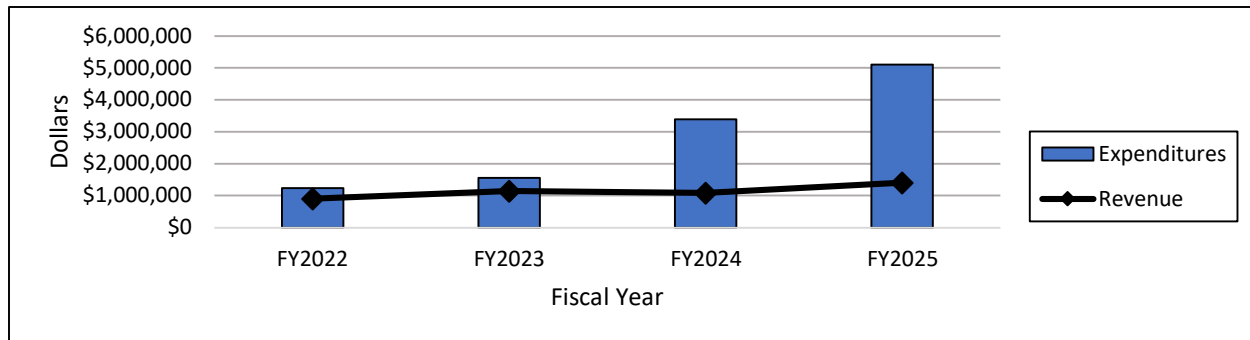
- The School Board operates a textbook fund that provides textbooks (physical and digital formats) and other materials for students in grades K-12
- As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students
- Disbursements for textbooks are determined by an adoption schedule set by the Virginia Department of Education
- Based on the adoption schedule, total disbursements for textbooks can vary from one year to the next
- Textbooks scheduled for adoption for school year 2024-2025 include middle and high school math and AP Computer Science

Goals/Objectives

- Provide textbooks to all students free of charge.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$27,039	\$28,402	\$31,365	\$33,525	\$2,160	6.89%
Operating	1,202,997	1,522,856	3,358,028	5,076,549	1,718,521	51.18%
Total	1,230,036	1,551,258	3,389,393	5,110,074	1,720,681	50.77%
Fees	42,068	74,469	11,500	76,000	64,500	560.87%
State/Federal	865,137	1,066,528	1,072,752	1,330,992	258,240	24.07%
Transfers from Other Funds	615,548	756,496	758,195	944,597	186,402	24.58%
Carry Forward Prior Year	1,277,942	1,570,658	1,546,946	2,758,485	1,211,539	78.32%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0.5	0.5	0.5	0.5	0	0.00%



FY2025 Total Budget \$5,110,074

Notable Changes

Operating

- Increase in funds supports the textbook adoption schedule

School Private Purpose Funds

Inspire 2025: Promise for Progress

Vision

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What We Do

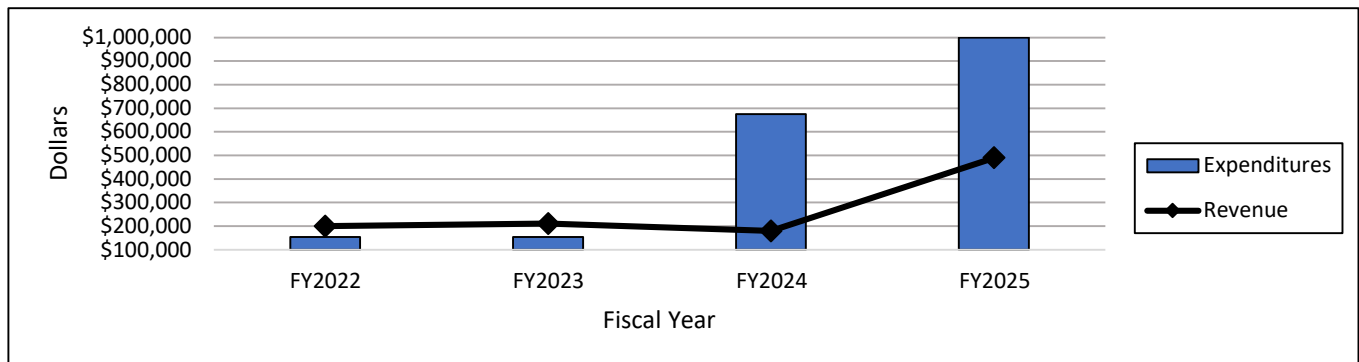
- School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund
- These funds include some non-expendable funds provided through private donors
- Scholarships and other initiatives associated with the school board's mission are examples of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

Goals/Objectives

- Provide instructional needs and various supports to students.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$14,739	\$33,692	\$79,609	\$276,750	\$197,141	247.64%
Operating	118,107	80,336	335,391	272,600	-62,791	-18.72%
Capital	20,683	39,697	250,000	440,650	190,650	76.26%
Transfers	0	0	10,000	10,000	0	0.00%
Total	153,529	153,725	675,000	1,000,000	325,000	48.15%
Fees	199,676	211,478	180,000	490,000	310,000	172.22%
Carry Forward Prior Year	631,000	677,247	495,000	510,000	15,000	3.03%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	1	1	3	3	0	0.00%



FY2025 Total Budget \$1,000,000

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage
- Reclassification of two full-time equivalent positions from the operating and school construction funds to be paid from Bright Futures funds

Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

What We Do

- The Northwestern Regional Education Program (NREP) serves students who need specialized educational services from the public school systems of Clarke and Frederick Counties and the City of Winchester
- The three school systems share costs and facilities to provide education and therapeutic programs to low incidence populations needing special services

Early Childhood Special Education

- NREP provides screening services for children from birth to five years of age to identify children experiencing delays
- Therapy services, such as speech, physical, and occupational, and services for hearing and visually impaired children are available
- Services may be provided on campus or at a local daycare, on a full or part-time basis

Emotionally Disturbed Children

- NREP provides academic instruction and behavioral programming for school-aged students identified as seriously emotionally disturbed
- These students receive intensive small-group instruction and behavior management programming
- Elementary students receive most of their instruction in a self-contained classroom while a team of teachers provides instruction to middle and high school students
- Acquisition of academic skills, appropriate social skills, and alternative behaviors are emphasized

Multiple Disabilities

- NREP provides services for any child, ages 2 to 21, who has a combination of disabilities who cannot be accommodated in a regular school setting
- There is no minimal functioning level, and the child need not be verbal, toilet-trained, ambulatory, or able to self-feed
- Training in self-help, daily living, and pre-vocational skills is offered in the school setting as well as in a variety of community settings

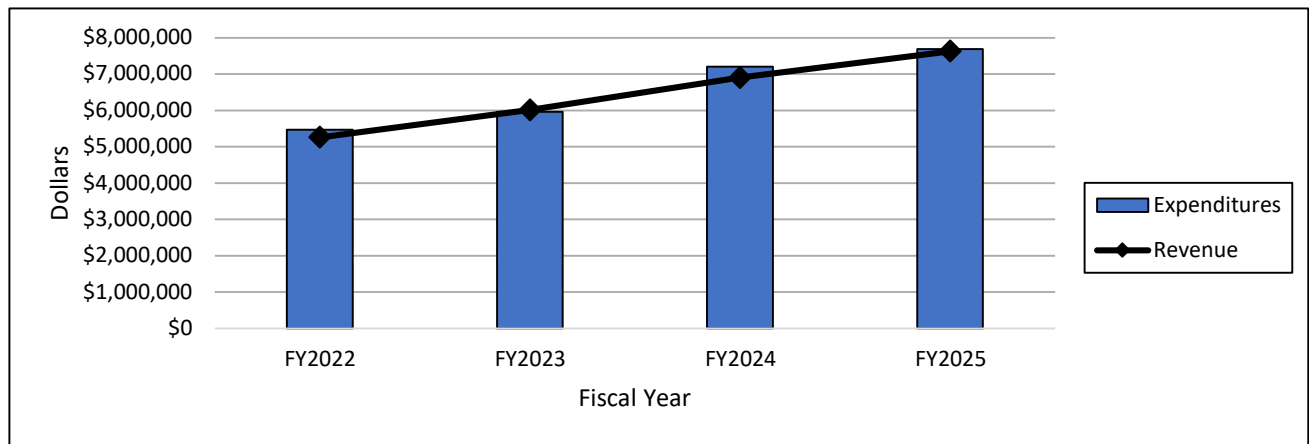
Related Services

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

NREP Operating Fund

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$4,801,490	\$5,248,333	\$6,144,998	\$6,866,787	\$721,789	11.75%
Operating	655,539	702,788	706,585	711,146	4,561	0.65%
Capital/Leases	170	0	336,000	91,300	-244,700	-72.83%
Transfer	10,000	10,000	20,000	20,000	0	0.00%
Total	5,467,198	5,961,121	7,207,583	7,689,233	481,650	6.68%
Fees	5,238,960	5,979,329	6,881,583	7,607,933	726,350	10.55%
State/Federal	26,000	38,664	26,000	26,000	0	0.00%
Carry Forward Prior Year	552,330	351,773	300,000	55,300	-244,700	-81.57%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	77.8	87.8	89.8	92.4	2.6	2.90%



FY2025 Total Budget \$7,689,233

Notable Changes

Personnel

- Two additional early childhood teaching positions
- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage



Northwestern Regional Educational Programs (NREP)

Goals/Objectives

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

NREP Textbook Fund

Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

What We Do

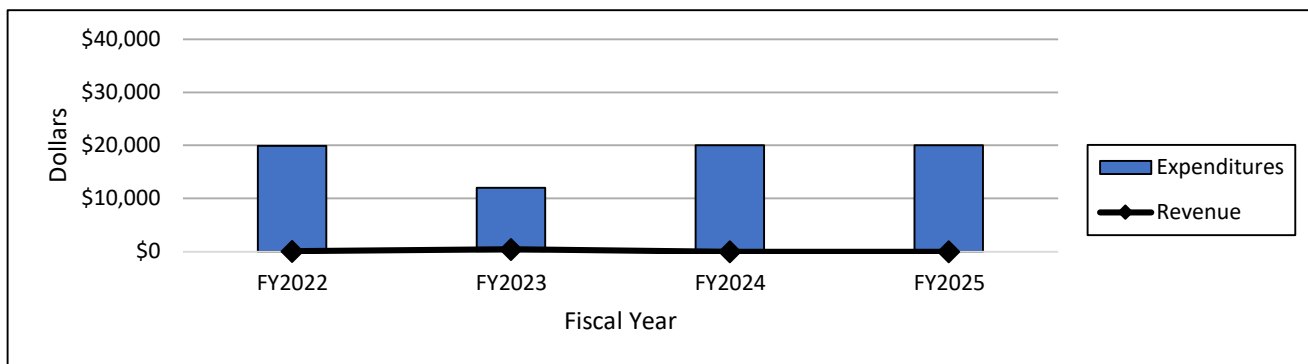
- The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program

Goals/Objectives

- Provide textbooks to all NREP students.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$19,904	\$11,994	\$20,000	\$20,000	\$0	0.00%
Total	19,904	11,994	20,000	20,000	0	0.00%
Fees	43	438	0	0	0	0.00%
Carry Forward Prior Year	16,902	7,041	0	0	0	0.00%
Transfers from Other Funds	10,000	10,000	20,000	20,000	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2025 Total Budget \$20,000

No Notable Changes

Consolidated Services Fund

Inspire 2025: A Promise for Progress

Vision

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

What We Do

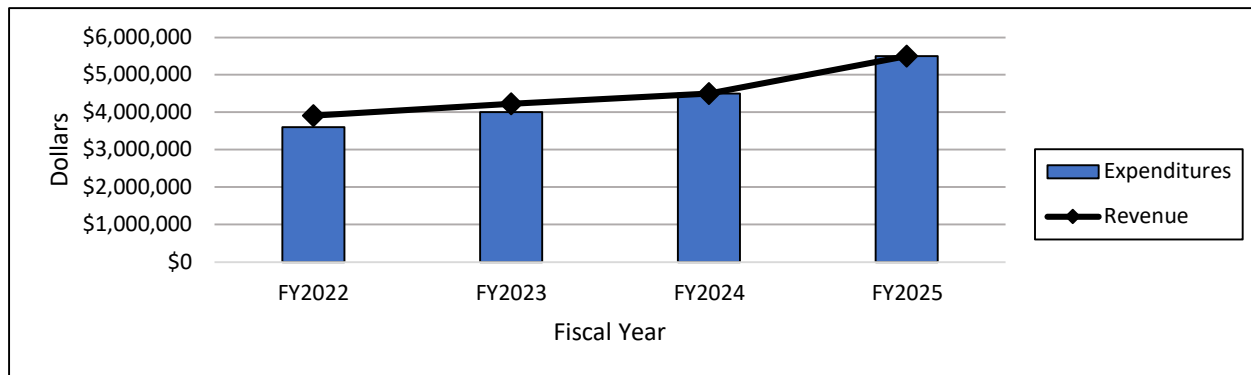
- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and fuel provided to the school division and other agencies
- Revenues are from billings to the school division and other agencies obtaining the services
- Expenditures reflect personnel, operating supplies, materials and services, and capital outlay needed for the vehicle maintenance operation
- Staff are trained and qualified in heavy and light duty vehicle maintenance

Goals/Objectives

- Provide building maintenance services for Frederick County per the Memorandum of Understanding.
- Provide vehicle/bus maintenance services for school bus/vehicle fleets and other agency vehicle fleets.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Personnel	\$968,431	\$1,137,458	\$1,279,903	\$1,367,735	\$87,832	6.86%
Operating	2,629,673	2,861,965	3,220,097	4,132,265	912,168	28.33%
Total	3,598,104	3,999,423	4,500,000	5,500,000	1,000,000	22.22%
Fees	3,911,738	4,226,652	4,500,000	5,500,000	1,000,000	22.22%
Carry Forward Prior Year	505,504	819,138	0	0	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	14	14	14	14	0	0.00%



FY2025 Total Budget \$5,500,000

Notable Changes

Personnel

- Average 3.2%-6.6% salary increase for all staff; targeted pay scale enhancement of a \$16.00 per hour minimum starting wage

Operating and Capital

- Increase in billable fuel costs

Capital Funds



Admiral Richard E. Byrd Middle School
Winchester, Virginia
Opened in 2005

The Impact of the Capital Improvements Plan on the operating budget

In the past, the Capital Improvements Plan (CIP) has been used to assist the County with the Fiscal Impact Analysis that was used in developing the fiscal impact of residential development as a result of rezoning. This analysis allowed for the County to define proffers related to the rezoning. A proffer is essentially conditions that apply in a rezoning that are intended to mitigate a new project's impact on the public infrastructure. Proffers only look at capital cost which resulted in the CIP not including associated operating costs. The proffer system served as an essential planning tool for both localities and developers for over 35 years.

A new law enacted by the Virginia General Assembly, effective July 1, 2016, dramatically changed the way localities address rezoning for residential development. It restricts the subject matter and manner in which localities may accept proffers in residential zoning actions. The new law is causing Virginia localities to change their policies on proffers.

CAPITAL IMPROVEMENTS PLAN FREDERICK COUNTY FY 2024-2029

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 Comprehensive Plan and provides a link between the documents and potential proffered contributions made with future rezoning projects.

In developing the CIP, a variety of adopted policies are considered:

- Comprehensive Plan Debt Management Policies
- Capital and Reserve Fund Policies
- Frederick County Public Schools New School Planning

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.

Table 1 – 2024-2029 Capital Improvement Plan Requests							
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total Cost 5 Year Plan	Beyond FY29 Expenses
Public Schools							
Fourth High School	9,600,000	30,000,000	67,200,000	38,100,000	7,500,000	152,400,000	
Middletown Elementary School Expansion	1,100,000	15,000,000	3,100,000			19,200,000	
Jordan Springs Elementary School Expansion	700,000	9,700,000	1,600,000			12,000,000	
Total Public Schools	11,400,000	54,700,000	71,900,000	38,100,000	7,500,000	183,600,000	
Parks and Recreation							
Recreation Center	1,100,000		12,060,000			13,160,000	
Spray Grounds	641,000			698,690		1,339,690	
Old Charlestown Road Park	4,590,000					4,590,000	
Sherando Park Area 3 Development		514,022	3,626,430			4,140,452	
Abrams Creek Trail			190,750		2,060,000	2,250,750	
Total Parks and Recreation	6,331,000	514,022	15,877,180	698,690	2,060,000	25,480,892	
Regional Library							
Gainesboro Library		44,903	700,000	150,000	75,000	969,903	
Total Regional Library		44,903	700,000	150,000	75,000	969,903	
County Administration							
County Office Annex (Sunnyside)			1,000,000			1,000,000	TBD
General Government Capital Expenditures	200,000	200,000	200,000	200,000	200,000	1,000,000	Continuous
Double Toll Gate Convenience Center	750,000					750,000	
Total County Administration	950,000	200,000	1,200,000	200,000	200,000	2,750,000	
Fire & Rescue							
Fire Station 22		7,500,000				7,500,000	
Station 22 Apparatus			1,825,000			1,825,000	8,000,000
Fire Station 23				2,000,000	2,000,000	4,000,000	3,000,000
Station 23 Apparatus				4,500,000		4,500,000	
Station Renovations		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	1,000,000
Wildland Urban Interface Vehicle 1 & 2				1,000,000		1,000,000	
Total Fire & Rescue		8,500,000	2,825,000	8,500,000	3,000,000	22,825,000	12,000,000
Sheriff's Office							
Storage/Training Building		380,000				380,000	
Replace Underwater Search/Recovery Team Vehicle		450,000				450,000	
Total Sheriff's Office		830,000				830,000	
Communications							
Project 25 Public Safety Radio Network	10,003,717					10,003,717	
Total Communications	10,003,717					10,003,717	
Total All Categories	28,684,717	64,788,925	92,502,180	47,648,690	12,835,000	246,459,512	12,000,000

Table 2 – Transportation Projects – CIP Requests							
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029+	Total Project Costs
Transportation Projects							
Funded and Proposed Priorities:							
Exit 313 Bridge Replacement/Capacity Improvements	17,044,000	9,479,000	9,269,000	800,000		18,063,000	54,655,000
Renaissance Drive, Phase 2 (E)	4,655,857						4,655,857
Route 277 right turn extension Warrior Drive	500,850						500,850
Route 7 STARS Study Project	1,239,000						1,239,000
Exit 317 Interchange Ramp Realignment	6,944,000						6,944,000
Route 11 @ Old Charlestown Road Roundabout (E)	6,357,000						6,357,000
Redbud Road Realignment (E)	5,420,000		153,000			415,000	5,988,000
Gainesboro Rd Intersection w/Route 522 upgrade (design)	4,000,000						4,000,000
Exit 317 Interchange Upgrade	4,277,548	3,255,993	3,750,000	11,049,000	15,265,000		37,597,541
Intersection Upgrade Route 522 and Costello Drive	1,129,180	606,380	1,000,000	1,292,000	2,747,000		6,774,560
Warrior Drive Pedestrian Upgrades						2,194,598	2,194,598
Valley Mill Road Pedestrian Upgrades						879,513	879,513
Inverlee Way Pedestrian Upgrades						701,247	701,247
Route 11 S Widening and Intersection Improvements from Winchester City Limits to Opequon Church Lane						4,255,889	4,255,889
Warrior Drive Extension (south) including Brandy Lane upgrade						6,515,527	6,515,527
Total Transportation Projects	51,567,435	13,341,373	14,172,000	13,141,000	18,012,000	33,024,774	143,258,582
Other Funding Sources: E = Partial funding anticipated through development and revenue sources							
The inclusion of transportation projects to the CIP is in no way an indication that Frederick County will be undertaking these projects. Funding projects will continue to come from a combination of state and federal funds, developer contributions, and revenue sharing.							

Table 3 – Winchester Regional Airport CIP Requests						
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total Project Costs
Winchester Regional Airport						
New Terminal (A, B, C)	11,500,000					11,500,000
Taxiway "A" Relocation (A, B, C)	5,685,393	6,000,000	12,500,000			24,185,393
Acquire Land/Easements (A, B, C)	327,778	450,000	450,000			1,227,778
Northside Site Prep (A, B, C)	328,000		1,800,000			2,128,000
BIL Eligible Projects (A, B, C)		622,800	622,800			1,245,600
Master Plan Update (A, B, C)				800,000		800,000
Rehabilitate Runway 14/32 (A, B, C)					7,000,000	7,000,000
Total Winchester Regional Airport	17,841,171	7,072,800	15,372,800	800,000	7,000,000	48,086,771
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA C = Partial local funding (% split between Frederick County & City of Winchester based on population)						
Airport projects will be funded by contributions from the federal, state, and local governments. The local portion may include contributions from Frederick, Clarke, Shenandoah, and Warren Counties, and the City of Winchester.						

A brief description of the items included on the above chart for FY 2024-2025 are presented as follows:

Fourth High School: This new high school is proposed to serve students in grades 9-12 with a program capacity of 1,250 students, and will address overcrowding and 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 with a variety of learning spaces to meet the needs of different learning styles and to impart skills necessary for today's working world.

Middletown Elementary School Expansion: Middletown Elementary School opened in 1989 and has served continuously as a K-5 elementary school since that time. The school contains 70,281 square feet and has a program capacity of 527 students. As of December 2023, the school had 595 students. Thirteen classrooms will be added to accommodate the additional growth in the southeast area of the County. An attendance zone rezoning will accompany this expansion to address capacity issues at Armel Elementary School and Bass-Hoover Elementary School.

Jordan Springs Elementary School Expansion: Jordan Springs Elementary School opened in 2020 and serves as a K-5 elementary school. The school contains 84,375 square feet and has a program capacity of 500 students. As of December 2023, the school had 617 students. Proposed additions include ten classrooms and a gym expansion. Both recent and expected growth in the attendance zone will need to be addressed through two strategies, including the addition of classrooms to the facility and an attendance zone rezoning.

Recreation Center: The Recreation Center would be approximately 44,000 square feet and include an indoor area large enough to accommodate a minimum of two basketball courts and an indoor turf field. The court area would also be designed for utilization by indoor soccer, baseball, softball, wrestling, volleyball, pickleball, and badminton with the installation of in-floor sleeves and drop curtains or partitions. This area could also be used for special events such as dances, proms, music events, or craft shows, thus providing a flexible facility for a multitude of activities to take place at one time. The facility would also house a fitness equipment room, multi-purpose rooms, office, storage, and locker rooms. Parks and Recreation has relied heavily on the use of county public schools to house recreation programs. The arrangement adequately addressed Recreation Center needs for a time, however the department currently offers over 250 sections of programs, creating a situation where the department is limited in its ability to meet the programming and facility needs of the county residents. A Recreation Center facility will facilitate the department to meet citizen programming demands and provide the area with a facility to attract new businesses to the community. This facility would be available to all area residents.

Spray Grounds: Spray-ground additions to Clearbrook and Sherando Parks are envisioned as 10-15 feature pads. Intended to supplement existing playgrounds and other recreation-based activities at the parks, the spray-grounds would similarly be free to the public. Location at the parks would be separate from the existing pools and dictated by infrastructure availability including but not limited to parking, water, sewer, and electricity. Spray grounds have been identified as a need in the Parks and Recreation Community Survey.

Old Charlestown Road Park: Old Charlestown Road Park, situated on land proffered by the Snowden Bridge development provides land for the provision of an active recreation park. The park is to include athletic fields suitable for league play. Fields, restrooms, playground, hard surface courts, and parking are part of the park concept.

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

Project 25 Public Safety Radio Network: Purchase, construction, and deployment of Association of Public Safety Communications Officials (APCO) International Project 25 (P25) radio communications system to support mission-critical public safety communications within the County. This system will provide radio and paging communications for the Frederick County Sheriff's Office, Frederick County Fire and Rescue, volunteer fire and rescue companies, and the Department of Public Safety Communications.

Exit 313 Bridge Replacement and Capacity Improvements: This project will replace the structurally deficient bridge at Exit 313 and add limited capacity improvements. The bridge is reaching the end of its service life and needs to be replaced. The new bridge will feature design elements that will accommodate future improvements to the Route 17/50/522 corridor and future improvements to I-81.

Renaissance Drive, Phase 2: This project consists of the construction of a connector road and railroad crossing between Route 11 and Shady Elm Drive. This project will address congestion at key points along Route 11 and Apple Valley Drive.

Route 277 Right Turn Lane Extension at Warrior Drive: This plan consists of the extension of the right turn lane for eastbound 277 at the intersection of Route 277 and Warrior Drive, installation of sidewalk for pedestrian safety and installation of pedestrian pedestal.

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

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

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

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

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

Exit 317 Interchange Upgrade: This project seeks to upgrade the existing interchange configuration from a traditional diamond interchange to a diverging diamond interchange. This project will improve safety and improve overall traffic flow through increased capacity and reduced conflicts with left turning traffic accessing the interchange.

Intersection Upgrade Route 522 and Costello Drive: This project will implement a double left turn onto Costello Drive from Route 522 southbound as well as reduce conflicting movements from the hotel located at that intersection. This project will increase capacity, reduce backups, and improve safety.

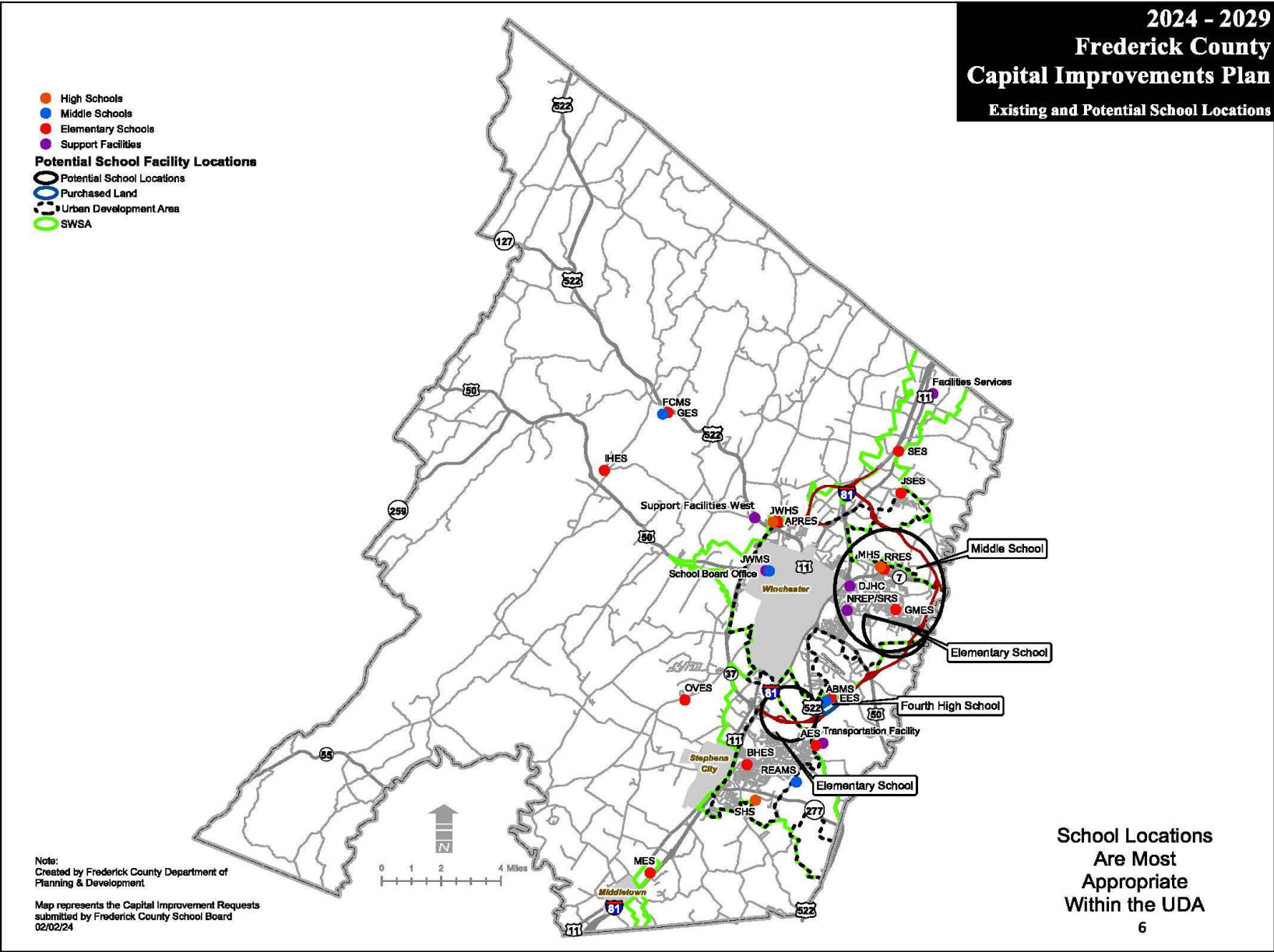
New Aviation Terminal Building: The Airport proposes design, bid, and construction of a new terminal building. The new facility will be constructed south of the existing building. The project is underway and will accommodate a relocated taxiway and aircraft parking apron and address numerous building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

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

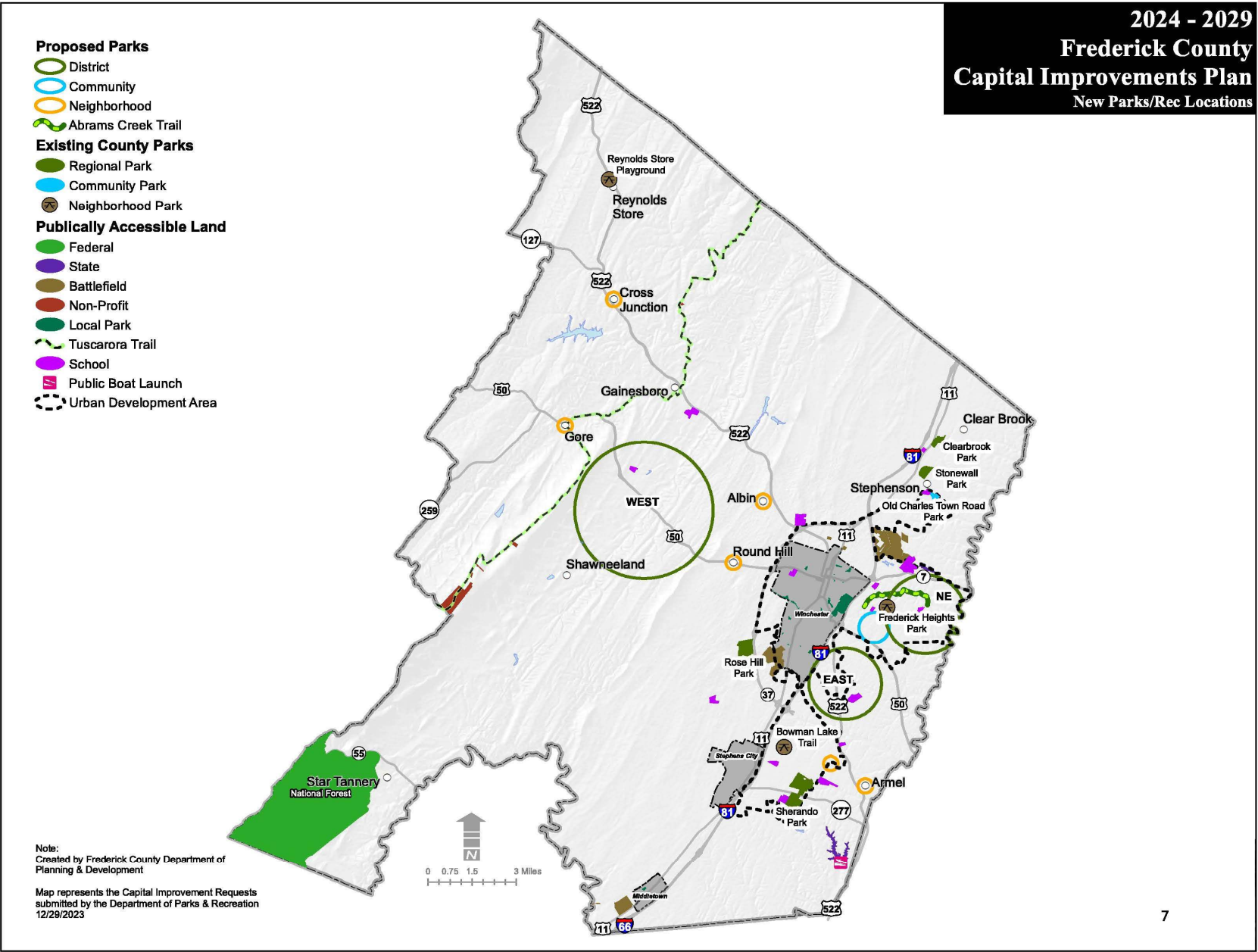
Acquire Land/Easements: Land required to facilitate the relocation of Taxiway A is part of the overall goal to meet Federal Aviation Administration airport standards to maintain CAT I Instrument Landing System (ILS) weather minimums and meet airport design criteria for Group III aircraft. This project improves the safety of airport operations and enhances the ability to accommodate large business aircraft in a manner considerate of local land uses.

Northside Site Prep: This project consists of site preparation for a 30 acre tract of land owned fee simple and zoned for aeronautical use.

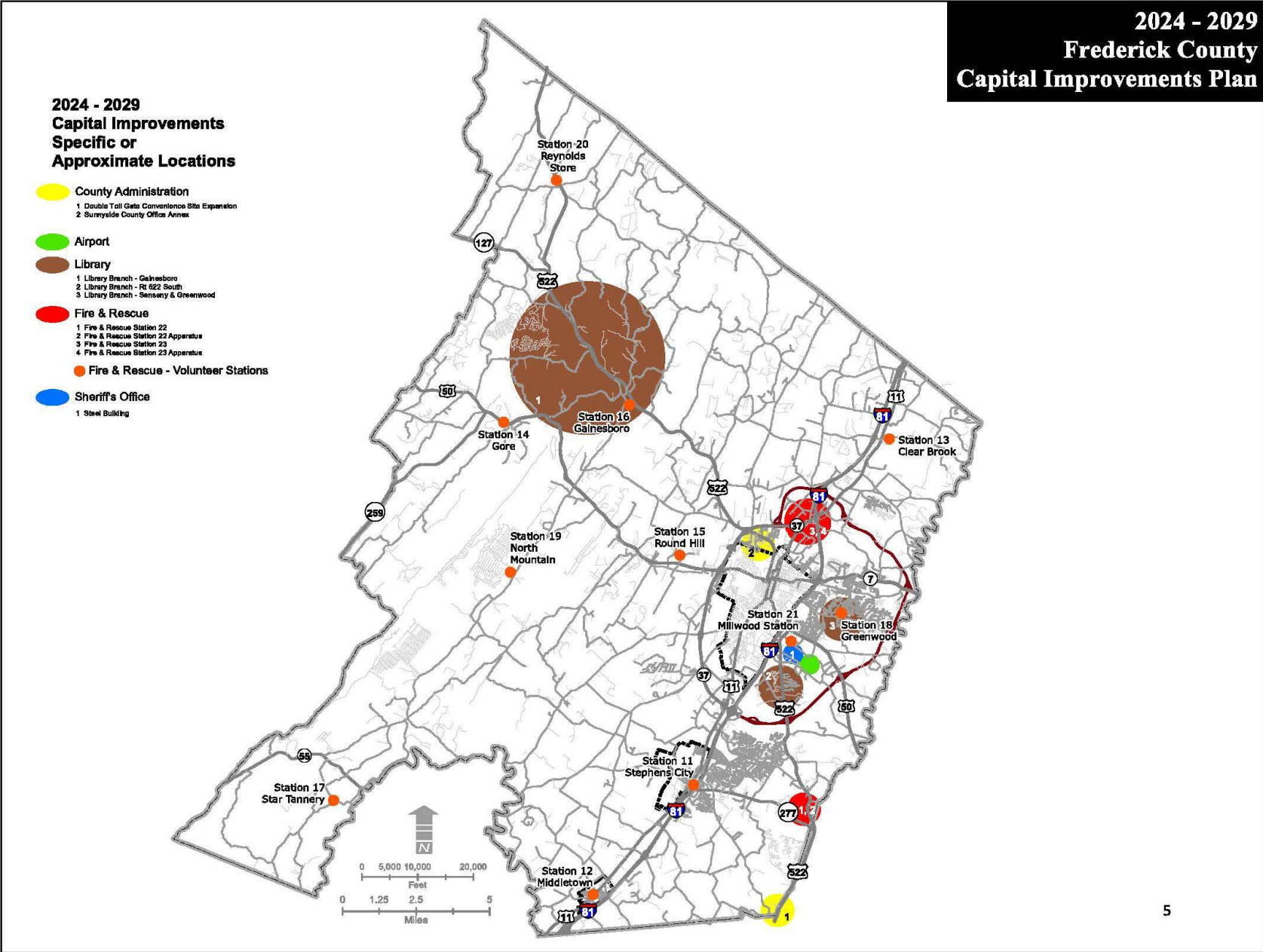
The map below shows the school projects that are described on the previous table.



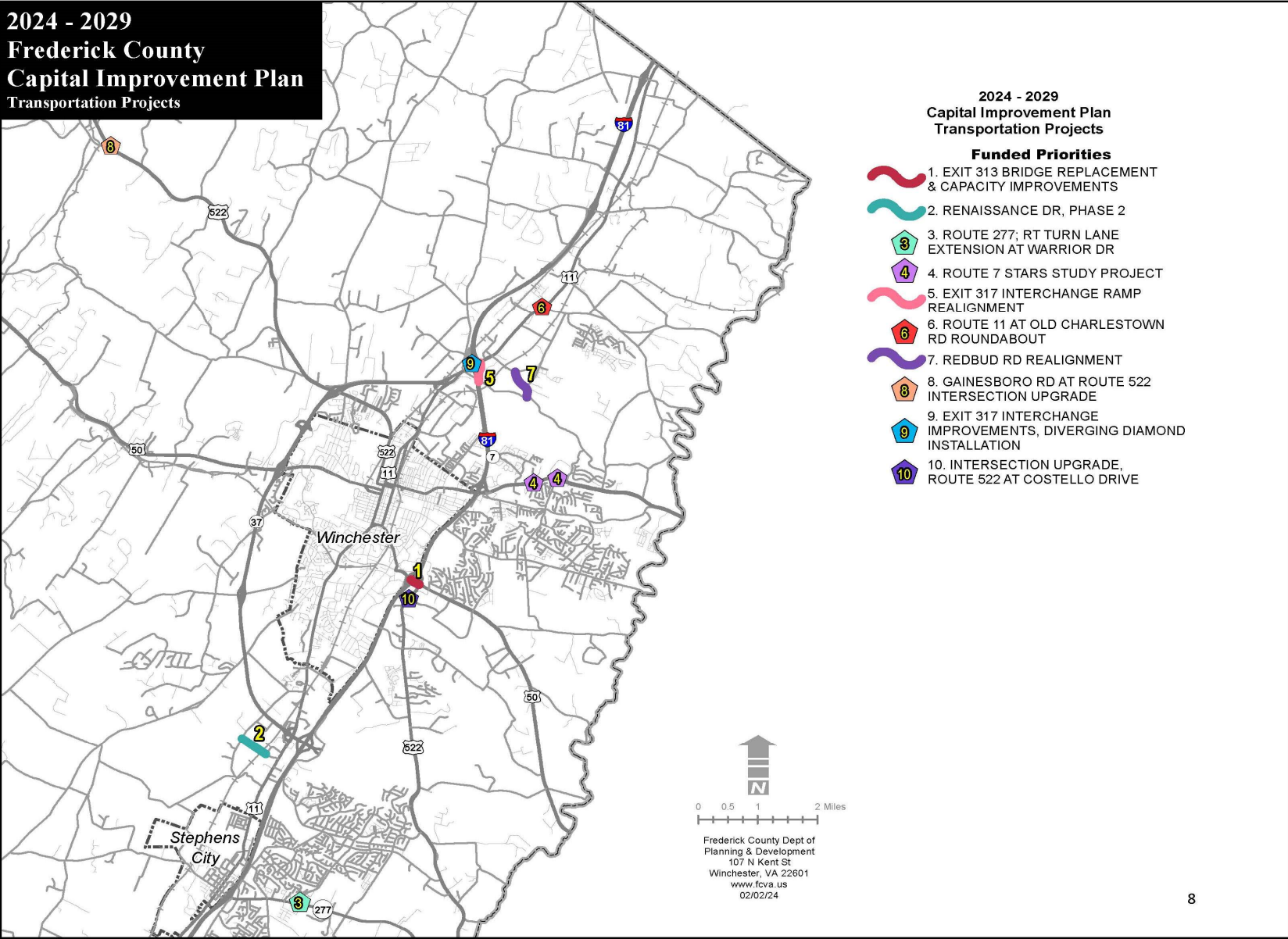
The map below shows the parks projects that are described on the previous table.



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 number of capital items are funded for FY 2024-2025 and have been included in each separate fund. General Fund capital items are being funded by a transfer from the County Capital Fund. A summary of these funded capital items are as follows:

General Fund:	
\$2,219,005	29 vehicle and equipment replacements – Sheriff
100,000	Traffic message sign boards – grant associated – Sheriff
100,000	Replacement underwater RC vehicle – grant associated – Sheriff
50,000	Air diving system – grant associated – Sheriff
100,000	Dynamometer – grant associated – Sheriff
85,757	Ford F150 & equipment – Fire & Rescue
146,216	Bauer TCOM Lite Mobile Breathing Air Trailer – Fire & Rescue
723,728	82 Semi-rugged laptops & mounting kits for apparatus – Fire & Rescue
135,000	Box truck – Mass casualty – grant associated – Fire & Rescue
830,000	HVAC/plumbing replacements – various buildings – County Maintenance
450,000	Rubber roof material replacement – County Admin. Building – County Maintenance
35,000	Water heater replacement – Animal Shelter
45,000	Replacement of high mileage vehicle – Social Services
510,000	Old Charlestown Road Park development – Clearbrook Park
270,000	Soccer field #5 installation w/irrigation – Sherando Park
15,000	Softball field design – Sherando Park
192,000	4 vehicle replacements – Parks and Recreation
150,350	Maintenance equipment – various – Clearbrook and Sherando Parks
86,500	Parks Equipment – funded with school maintenance reimbursement funds
\$6,243,556	Total General Fund Capital
Regional Jail Fund:	
\$5,000	Snow plow for tractor
67,500	Replacement maintenance pickup truck
\$72,500	Total Regional Jail Fund Capital
Landfill Fund:	
\$35,000	Slope mower – This mower is designed for steep slopes for mowing/maintaining open space, including capped landfill areas. This purchase will replace a front mount zero turn mower
5,000	Integrated Technology Equipment
10,000	Miscellaneous tools for maintenance shop
5,000	Specialty tools for Gas to Energy Plant
300,000	Building and storage for tire chipping program – This structure will house new tire processing equipment that will be purchased with a federal SWIFR grant awarded to the Northern Shenandoah Valley Regional Commission. Frederick County has a MOU with the Commission to accept tires from localities within the region and operate the equipment to recycle used tires.
3,000,000	Construction of new stormwater channel around CDD landfill – This project is a continuation of construction of a stormwater diversion channel to divert stormwater

	around future Construction Demolition Debris landfill space. This project began in FY2024 and is expected to be completed this year.
1,300,000	Purchase of stream credits – This purchase will allow for the construction of future CDD landfill space. The CDD landfill permit was issued in 1997, prior to regulations regarding waters and wetlands. The credits are necessary to purchase offsets for the destruction of approximately 3,200 linear feet of existing stream channel. Purchase of these credits will allow the landfill to continue operating a CDD landfill until the area is filled in approximately 2038.
\$4,655,000	Total Landfill Fund Capital
Shawneeland Sanitary District Fund:	
\$140,000	1-Ton dump truck and tractor – Purchase of a used 1-Ton dump truck equipped with a salt spreader and plow and purchase one used 50hp mowing tractor equipped with a side cutter bar and brush hog.
\$140,000	Total Shawneeland Sanitary District Fund Capital
EMS Revenue Recovery Fund:	
\$180,000	Replacement of three LifePak 15 AED/Monitors
55,695	Replacement of three Lucas chest compression devices
\$235,695	Total EMS Revenue Recovery Fund Capital
School Funds:	
\$6,781,791	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses/Private Purpose Funds – Capital outlay expenditure appropriations for FY2025 are primarily for new and replacement furniture and equipment for instruction, administration, school buses, technology, NREP, food service and operations, and maintenance including computer hardware, computer software, heavy equipment, air ventilation systems, etc. A large percentage of operating fund capital outlay appropriation in FY2025 is non-routine, non-recurring expenditures to replace facilities air ventilation equipment with the use of expiring federal funds.
4,000,000	School Capital Fund – Capital outlay expenditure appropriations for FY2025 for the School Capital Fund is non-routine capital that will not affect current and future operating funds but will help preserve building assets.
\$10,781,791	Total School Funds Capital
\$22,128,542	Total Capital – All Funds

As stated, the items in this table are included in the approved FY2025 budget. This table does not necessarily match the CIP table on pages 301-302. Projects included in the CIP do not indicate that Frederick County will be undertaking these projects. For Frederick County, the CIP is a capital facilities planning document, not for requesting funding allocations. Once adopted, project priorities may change throughout the year based on changing circumstances. It is also possible that particular projects may not be funded during the year that is indicated in the CIP. The status of any project becomes increasingly uncertain the further in the future it is projected.

The following pages are summaries of the County Capital Fund, Winchester Regional Airport Capital Fund, and School Capital Fund.

County Capital Fund

Fund Description:

The County Capital Fund was created by the Board of Supervisors in FY2020 to fund capital projects. Over the past several years, the Board has transferred funds to this fund to accumulate monies that could be used to offset the need for 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.

For year-end FY2023, the Board of Supervisors transferred and appropriated \$15,434,981 to the Capital Fund. At the time of the transfer, the fund had a balance of \$26,180,998, creating an ending balance of \$41,615,979.

Projects:

In FY2024, funding was provided for two ambulances, two 3,000-gallon tanker trucks, and an engine truck for the new fire station, 45 replacement vehicles for the Sheriff's Office, a new floor for Millwood Fire Station, three vehicles for the Fire and Rescue Department, and funds for school capital projects.

In FY2025, funding was provided as follows:

General Fund capital purchases	\$5,672,056
School Capital Fund for capital projects	3,000,000
School Debt Service Fund	2,350,000
Transportation Fund	3,200,000
	\$14,222,056

Winchester Regional Airport Capital Fund

Fund Description:

This fund consists of capital projects for the Winchester Regional Airport.

Past budgets for the Airport Authority Capital Fund were approved outside the budget cycle due to the timing and amounts of state and federal funding, however, the Airport Capital Fund was included in the budget process for FY2025.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$6,783	\$11,546	\$0	\$20,000	\$20,000	100.00%
Capital	1,660,558	4,494,909	0	25,549,357	25,549,357	100.00%
Total	1,667,341	4,506,455	0	25,569,357	25,569,357	100.00%
Other Localities	103,890	81,673	0	339,026	339,026	100.00%
State Funds	1,184,057	5,742,159	0	10,654,402	10,654,402	100.00%
Federal Funds	246,714	3,002,545	0	12,018,484	12,018,484	100.00%
Loan Proceeds	0	0	0	2,406,560	2,406,560	100.00%
Carry Forward Prior Year	616,063	96,541	0	0	0	0.00%
Local Tax Funding	\$39,497	\$21,719	\$0	\$150,885	\$150,885	100.00%
Full-Time Positions	0	0	0	0	0	0.00%

FY2025 Planned Capital Projects	Cost
New Terminal (Construction)	\$11,500,000
Reconstruct Apron & Rehabilitate Parallel Taxiway Phase 2 (Construction)	5,685,393
Rehabilitate/Construct Parallel Taxiway A – Section 1 (Design/Bid)	390,000
Acquire Land – Parcel 64-A-69 Robertson	327,778
Terminal Site Work Phase 2 (Construction)	529,931
Northside Environmental Assessment	328,000
New Terminal FF&E	65,555
Rehabilitate/Construct Parallel Taxiway Phase 1 (Construction) & Section 2/3 (Design)	6,000,000
Bipartisan Infrastructure Legislation (BIL) Eligible Project	622,700
Self-Serve Aviation Fuel Tank Upgrade	50,000
State Eligible Capital Maintenance Project	50,000
Local Capital Project Expenditures	20,000
	\$25,569,357

School Capital Fund

Fund Description:

This fund is used for the purchase of capital items not reflected in the school operating budget. The Capital Asset Plan prioritizes and schedules facilities asset replacement needs based on equipment condition and useful life.

Budget Summary

	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Adopted Budget	Change FY24 to FY25	
Costs						
Operating	\$8,000	\$361,378	\$1,000,000	\$1,000,000	\$0	0.00%
Capital	1,522,317	6,306,723	0	3,000,000	3,000,000	100.00%
Total	1,530,317	6,668,101	1,000,000	4,000,000	3,000,000	300.00%
State Funds	0	4,117,427	0	0	0	0.00%
Carry Over Prior Year	2,103,140	4,837,375	1,000,000	1,000,000	0	0.00%
Local Tax Funding	\$4,264,552	\$1,023,546	\$0	\$3,000,000	\$3,000,000	100.00%
Full-Time Positions	0	0	0	0	0	0.00%

FY2025 Capital Purchase/Project	Cost
Continuing capital projects begun in FY2024 but not completed by end of FY2024	\$1,000,000
Roofing, partial replacement at James Wood Middle School	880,000
HVAC chiller replacement at Bass-Hoover Elementary School	350,000
HVAC boiler replacements at Stonewall Elementary School	650,000
HVAC boiler replacements at Apple Pie Ridge Elementary School	650,000
Roofing replacement at Apple Pie Ridge Elementary School	470,000
	\$4,000,000

Acronyms/Glossary



Winchester Regional Airport
Winchester, Virginia
Established 1987

BUDGET ACRONYMS

ACA: Affordable Care Act – Federal Law

ADA: Americans with Disabilities Act – Federal Law

AFDC: Aid to Families with Dependent Children – Federal Program

ACFR: Annual Comprehensive Financial Report

APS: Adult Protective Services

ARPA: American Rescue Plan Act of 2021

ASAP: Alcohol Safety Action Program provides evaluation, probation, and intervention services to the court system.

basicREC: Before and After School Interim Care is provided through Parks and Recreation and is conducted at all eleven County elementary schools. Camp basicREC is offered during the summer at seven County elementary schools.

BMP: Best Management Practice

BOP: Bureau of Prisons – Federal Agency

BOS: Board of Supervisors

BPOL: Business, Professional and Occupational License refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.

CAB: County Administration Building

CAPRA: Commission for Accreditation of Park and Recreation Agencies

CARES: The Coronavirus Aid, Relief, and Economic Security Act – Federal Law

CDD: Construction Demolition Debris

CFW: Clarke-Frederick-Winchester – Adjoining localities with shared projects/funding

CIP: Capital Improvements Plan

COR: Commissioner of the Revenue

CPS: Child Protective Services

CSA: Children's Services Act – State Program

CSLFRF: Coronavirus State and Local Fiscal Recovery Funds

CTE: Career and Technical Education

DARE: Drug Alcohol Resistance Education program geared toward elementary school students.

DCJS: Department of Criminal Justice Services – State Agency

DEQ: Department of Environmental Quality – Federal Agency

DMV: Department of Motor Vehicles – State Agency

DOC: Department of Corrections – State Agency

EDA: Economic Development Authority

EMS: Emergency Medical Services

EMT: Emergency Medical Technician

EPB: Electronic Poll Book

ERP: Enterprise Resource Planning

EPA: Environmental Protection Agency – Federal Agency

ESL: English as a Second Language

ESRI: Environmental Systems Research Institute

ESSER: Elementary and Secondary School Emergency Relief Funds

FAA: Federal Aviation Administration

FBI: Federal Bureau of Investigations

FCPRD: Frederick County Parks and Recreation Department

FCPS: Frederick County Public Schools

FDA: Food and Drug Administration – Federal Agency

FOIA: Freedom Of Information Act – Federal Law

FTE: Full-Time Equivalent position, 2080 hours a year, including holidays

FY: Fiscal Year

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems. This is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be used to conduct research through collection, sorting, and reordering of descriptive and pictorial information. G.I.S. can provide information such as maps and data reports to help make land use decisions.

HAVA: Help America Vote Act – Federal Law

HEM: Home Electronic Monitoring

HIPAA: Health Insurance Portability and Accountability Act – Federal Law

HR: Human Resources

HVAC: Heating, Ventilation, and Air Conditioning

ISAEP: Individual Student Alternative Education Plan

IT: Information Technologies

JJC: Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.

JWMS: James Wood Middle School

LHCC: Lake Holiday Country Club

LHSD: Lake Holiday Sanitary District

LHSDWC: Lake Holiday Sanitary District Working Committee

LRCC: Laurel Ridge Community College

MHS: Millbrook High School

MIS: Management Information Systems

MOU: Memorandum of Understanding

MPDS: Medical Priority Dispatch System

MSA: Metropolitan Statistical Area

MSW: Municipal Solid Waste

NADA: National Automobile Dealers Association

NAICS: North American Industrial Classification System – Structure which industries are aggregated.

NCLB: No Child Left Behind – A federal act

NFPA: National Fire Protection Association

NREP: Northwestern Regional Education Program

NSVRC: Northern Shenandoah Valley Regional Commission

OEMS: Office of Emergency Medical Services – State Agency

OPEB: Other Post-Employment Benefits

OSHA: Occupational Safety and Health Administration – Federal Agency

PAFR: Popular Annual Financial Report

PEG: Public, Educational, and Governmental

PHI: Protected Health Information

PLAY: People Lending Assistance for Youth – A fund that consists of private donations that assist with Frederick County youth participation in recreation activities.

PPTRA: Personal Property Tax Relief Act – State program

PSAP: Public Safety Answering Point

PSB: Public Safety Building

QCEW: Quarterly Census of Employment and Wages

QSCB: Qualified School Construction Bond

RCRA: Resource Conservation and Recovery Act

RPZ: Runway Protection Zone

SAAA: Shenandoah Area Agency on Aging

S.C.B.A.: Self Contained Breathing Apparatus

SNAP: Supplemental Nutrition Assistance Program

SOL: Standards of Learning

SOQ: Standards of Quality

SRO: School Resource Officer

SSD: Shawneeland Sanitary District

STEM: Science, Technology, Engineering, and Mathematics

SWSA: Sewer and Water Service Area

SWCD: Soil and Water Conservation District

SWIFR: Solid Waste Infrastructure For Recycling – U.S. Environmental Protection Agency grant

TANF: Temporary Assistance for Needy Families – State Program

TOFA: Taxiway Object Free Area

USDA: United States Department of Agriculture

VASAP: Virginia Alcohol Safety Action Program

VCIN: Virginia Criminal Information Network

VDACS: Virginia Department of Agriculture and Consumer Services

VDEM: Virginia Department of Emergency Management

VDOT: Virginia Department of Transportation

VIEW: Virginia Initiative for Employment, not Welfare

VJCCCA: Virginia Juvenile Community Crime Control Act

VPSA: Virginia Public School Authority was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities, and towns of the Commonwealth.

WAN: Wide Area Network

BUDGET GLOSSARY

Accrual Basis of Accounting: Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

Appropriation: An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

Assessed Valuation: The value that is established for real or personal property for use as a basis for levying property taxes.

Audit: A formal explanation of an organization's or individual's accounts or financial situation.

Balanced Budget: A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.

Basis of Budgeting: The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.

Bonded Debt: That portion of the indebtedness represented by outstanding bonds.

Budget: A financial plan for a specified period of time (fiscal year) that includes an estimate of resources required, and an estimate of resources available to finance such a plan.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriation and available revenues.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget that is submitted for Board approval is composed of budgeted funds.

Capital Outlay: Expenditures for the acquisition of capital assets.

Capital Projects: Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Carry Forward Funds: Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.

Clearance Rates: Cases that are closed (solved) during the calendar year.

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

Constitutional Officers: The offices or agencies directed by elected officials whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. Elected Officials include Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

Delinquent Taxes: Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Expenditure: The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Fiduciary Fund: Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.

Fiscal Plan: The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Fiscal Year: The time period designated by the County signifying the beginning and ending period for recording financial transactions. Frederick County has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity that has a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions, or limits. Seven commonly used funds in public accounting are: general fund, special revenue fund, debt service fund, capital project fund, enterprise fund, trust and agency fund, and internal service fund.

Fund Balance: The excess of assets over liabilities. A certain portion of fund balance is comprised of cash (asset). Having cash reserves allows the County to maintain cash flow since tax collections only occur at the middle and end of the fiscal year.

Function: a group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, parks and recreation, public works, social services, and general administration.

General Obligation Bonds: Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Funds: The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation, and community development.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Intergovernmental Revenue: Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department.

Inventory: A detailed listing of property currently held by the government.

Leachate: a solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Literary Loans: The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering, or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Modified Accrual: Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.

Non-Revenue: Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds, and proceeds from the sale of bonds.

Operating Budget: A budget which applies to all outlays other than capital outlays.

Operating Fund: A fund restricted to a fiscal budget year.

Performance Indicators: A measure or gauge of an accomplishment or the effectiveness.

Personal Property: A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment. Goods held by manufacturers, wholesalers, or retailers (inventory) are not included.

Proffer: An offer of cash or property. This usually refers to property, cash, or structural improvements offered by contractors in land development projects.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Fund: There are two types of proprietary funds: Enterprise Fund and Internal Service Fund. An enterprise fund accounts for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.

Proration: a system in which taxes are assessed proportionally during the year.

Real Property: Real estate, including land and improvements, classified for purposes of tax assessment.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Special Revenue Fund: A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.

Tax Rate: The level of taxation stated in terms of either a dollar amount (i.e., \$0.61 per \$100 of assessed valuation) or a percentage of the value of the tax base (i.e., 5.3% sales tax).

Tipping Fees: The cost of using the landfill; generally levied on tonnage of solid waste.

User Fees: These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps, and animal adoption.