



# ANNUAL BUDGET | 2025 - 2026

## COUNTY of FREDERICK | VIRGINIA





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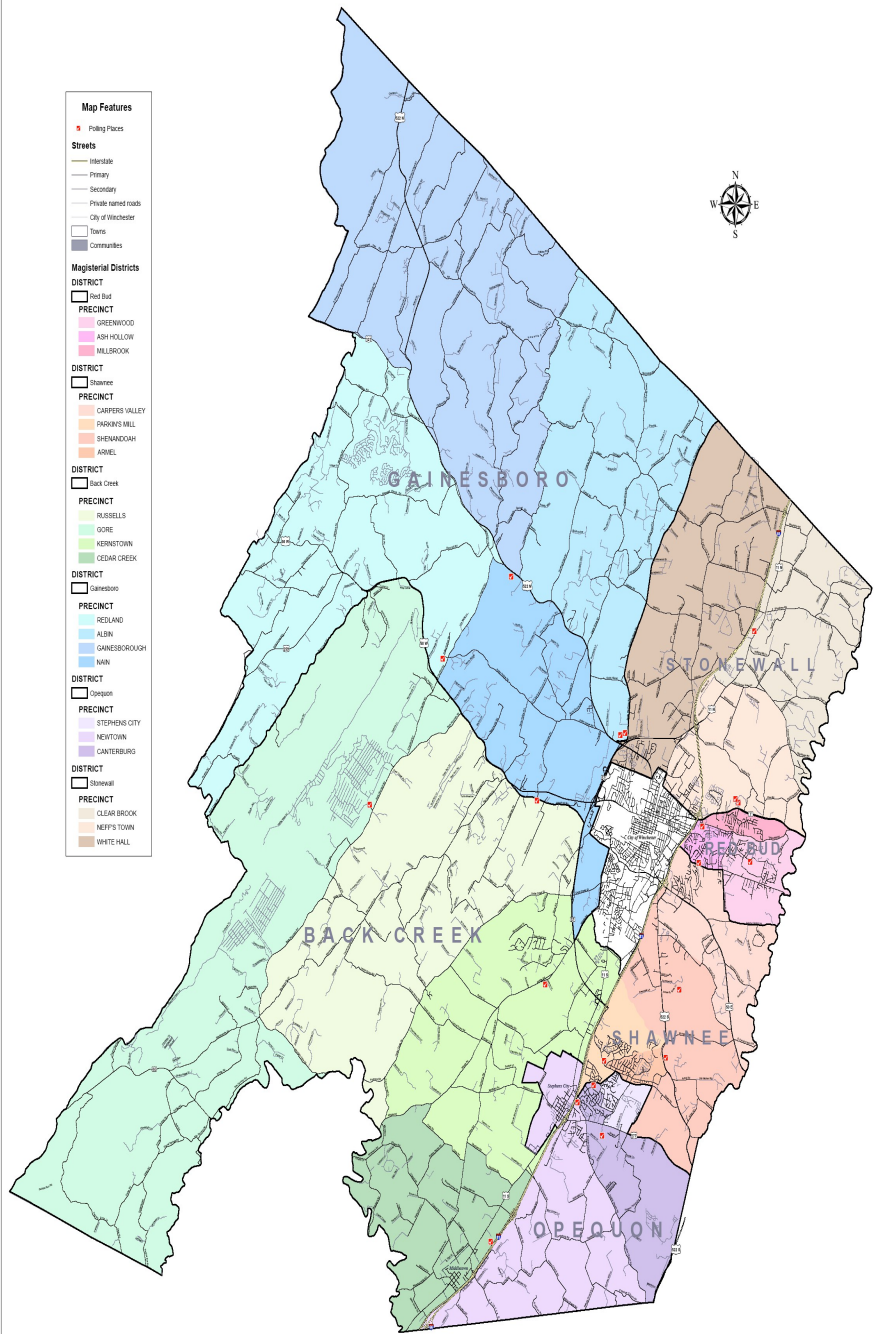


# FREDERICK COUNTY, VIRGINIA

## BOARD OF SUPERVISORS

### 2025-2026

#### 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

### 2025-2026

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  
 Patrick M. Fly..... 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

**County of Frederick  
Virginia**

For the Fiscal Year Beginning

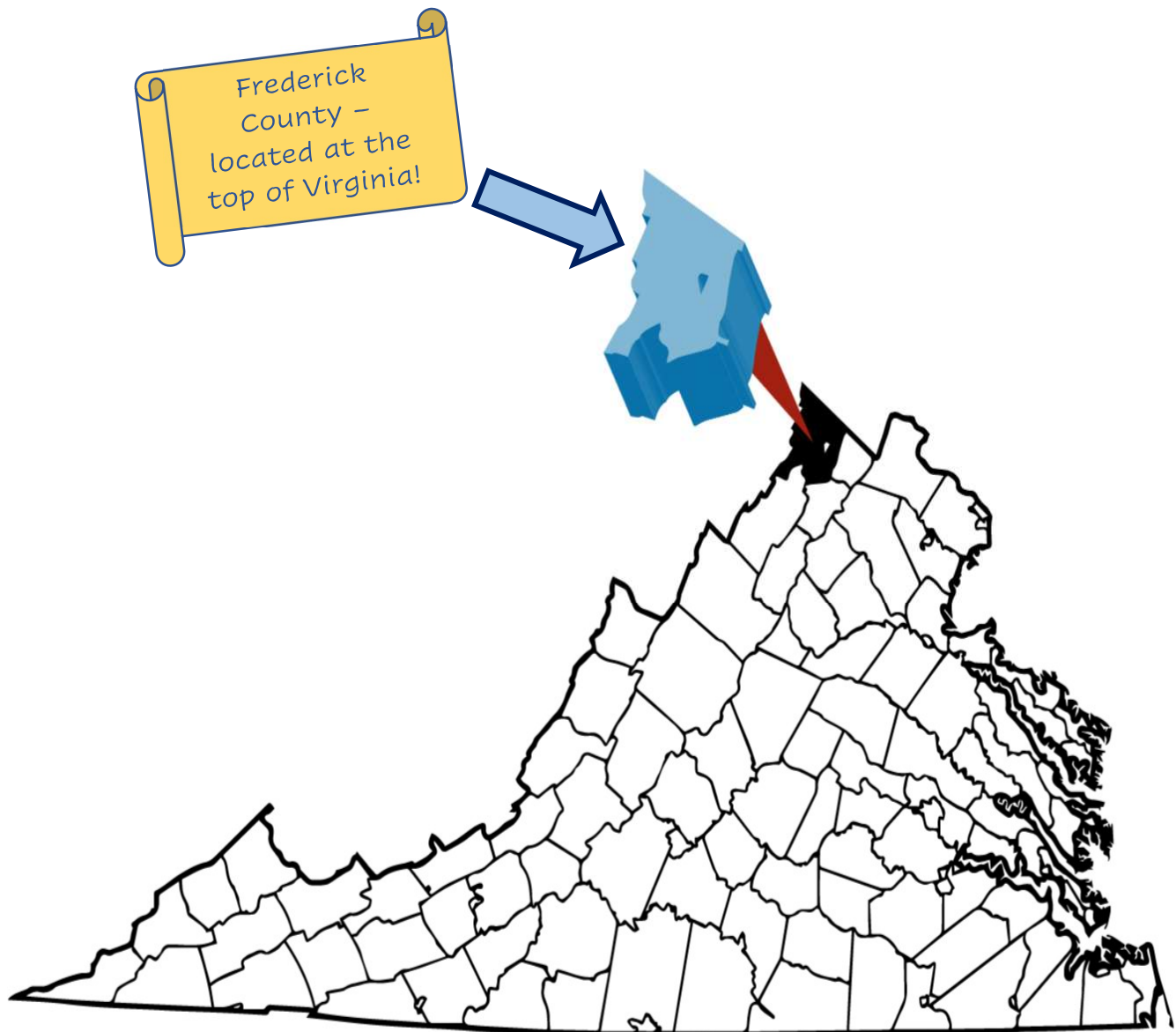
**July 01, 2024**

*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, 2024. 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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# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



July 1, 2025

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 2025-2026 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

**FY2026 Budget Highlights**

This budget process began with the results of a reassessment of real property to be effective January 1, 2025. The revenue impact from the reassessment needed to be included in budget work sessions being held in December. Residential reassessment values increased by an average of 17.5% and commercial reassessment values increased by an average of 26.3%. These increases, at the current real estate tax rate of \$0.51 would bring in an additional 21% in real estate tax revenue. Prior to the reassessment results, County revenue was analyzed and it was revealed that only slight increases could be justified based on current trends. New construction growth only provided \$1.2 million in additional real estate tax revenue and personal property tax revenue increased by only \$1.1 million. Other taxes such as sales tax and recordation taxes only grew by just over \$1,000,000. Original General Fund department operational expenditure requests increased by close to \$6 million with the majority consisting of requests from the Sheriff, Fire and Rescue, and Information Technologies as well as a 4% Cost-of-Living Adjustment (COLA) included for County employees. Other components of General Fund departmental requests were \$16 million in capital requests and 14 new positions.

Budget priorities for County Administration include a cost-of-living adjustment (COLA), adequate public safety staffing, continued implementation of a new fire station in a rapidly growing area of the County, and local transportation issues. Priorities for the school system include compensation packages, instructional initiatives, professional learning, and operational funding to address preservation of assets.

The Board of Supervisors heard presentations from Fire & Rescue, Sheriff, Parks and Recreation, and Information Technologies at additional work sessions. The School Superintendent also presented the School Board's budget detailing an increase of \$17 million and 40 new position requests. Broken down, a net increase of \$8 million is expected from state/federal sources and an increase of \$8.6 million was being requested from the General Fund. An additional \$1.5 million was also requested for School Debt. Discussions then returned to the reassessment revenue. The Board of Supervisors reached a consensus to advertise the reassessment public hearing with a \$0.48 real estate tax rate. At the work session after the reassessment tax rate determination the Commissioner of the Revenue provided updated projected FY2026 personal property tax revenue that fell short of the original estimate by \$2.8 million. Knowing that a lower tax rate would not cover the shortfall just presented, the Board of Supervisors decided, by majority vote, to advertise the budget public hearing using the \$0.48 real estate tax rate, which equates to a 13.2% effective tax rate increase, and the current personal property tax rate of \$4.23. The Board also agreed to



use money from the County Capital Fund to cover General Fund capital requests of \$3.9 million, School capital needs of \$4 million, and a \$7,000,000 transfer to the Transportation Projects Fund. Of the \$8.6 million increase requested for the School budget from the General Fund, it was proposed to fund \$4.1 million of that increase. The budget public hearing consisted of 11 speakers, mostly consisting of school supporters and outside agency funding supporters.

At the final work session prior to the budget adoption, the Schools requested to have \$1.2 million restored of the \$4.5 million reduction from the General Fund transfer to the School Operating Fund. The Board reached a consensus to not restore the \$1.2 million to the General Fund transfer to the School Operating Fund. The Schools also asked that \$3.2 million in additional state revenue realized since the budget public hearing be added to the School Operating Fund. The Board reached a consensus to increase the School Operating Fund by \$3.2 million in state revenue. The budget was adopted on April 9, 2025.

The FY2026 Adopted Budget totals \$506,154,339, an increase of \$13.7 million, or 2.78% compared to the FY2025 Adopted Budget.

	FY2025 Adopted	FY2026 Adopted	Difference	
			\$	%
General Fund	\$120,331,562	\$126,764,605	\$6,433,043	5.35%
Regional Jail Fund	29,415,997	30,594,030	1,178,033	4.00%
Landfill Fund	11,843,523	13,834,494	1,990,971	16.81%
Old Dominion ASAP Fund	623,098	651,260	28,162	4.52%
Shawneeland Sanitary District Fund	1,429,570	1,195,003	-234,567	-16.41%
Airport Authority Operating Fund	2,911,749	3,037,202	125,453	4.31%
Airport Authority Capital Fund	25,569,357	10,392,700	-15,176,657	-59.35%
Lake Holiday Sanitary District Fund	1,744,578	0	-1,744,578	-100.00%
EMS Revenue Recovery Fund	2,624,594	2,738,362	113,768	4.33%
Economic Development Authority Fund	753,442	772,891	19,449	2.58%
County Transportation Projects Fund	3,200,000	7,000,000	3,800,000	118.75%
School Operating Fund	236,379,239	252,837,813	16,458,574	6.96%
School Capital Projects Fund	4,000,000	5,000,000	1,000,000	25.00%
School Nutrition Services Fund	11,321,757	12,659,958	1,338,201	11.82%
School Debt Service Fund	20,992,393	20,154,099	-838,294	-3.99%
School Private Purpose Fund	1,000,000	1,300,000	300,000	30.00%
School Textbook Fund	5,110,074	6,681,110	1,571,036	30.74%
NREP Operating/Textbook Funds	7,689,233	7,540,812	-148,421	-1.93%
Consolidated Services Fund	5,500,000	3,000,000	-2,500,000	-45.45%
<b>Total</b>	<b>\$492,440,166</b>	<b>\$506,154,339</b>	<b>\$13,714,173</b>	<b>2.78%</b>

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 the transfer to Children's Services Act Fund
- New positions: Sheriff Deputies, Firefighter/EMT's, Project Manager, Administrative Assistant – Reassessment, and Deputy Clerk – Clerk of the Circuit Court

- Increased state and county funding to support school operations: 8 new positions directly serving students, a 4.9% salary increase for teachers, school safety and security equipment, and replacement school buses
- 3.5 new school nutrition full-time equivalent positions
- A reduction of 15 full-time equivalent positions for the Northwestern Regional Educational Programs to support students with significant special needs as a result of one locality deciding not to participate in the early childhood special education program and developing their own in-house program

### Capital Funding

Capital items have been included in the General Operating Fund with almost \$4 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 \$4,000,000 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 FY2026:

Capital Purchase/Project	Estimated Cost
<b><u>General Fund:</u></b>	
20 replacement vehicles & equipment – Sheriff	\$1,645,665
Rescue Connector One Boat & inflatable boat w/trailer – Sheriff	55,000
25 AXON Automatic License Plate Readers (year 1 cost) – Sheriff	81,751
AXON interview room camera system (year 1 cost) – Sheriff	13,992
Additional funding for vehicle storage building – Sheriff	34,000
Mobile command post vehicle upgrades – grant associated – Sheriff	250,000
Night vision goggles – grant associated – Sheriff	100,000
License Plate Reader – grant associated – Sheriff	12,500
Ford F150 & equipment – Fire & Rescue	52,128
20 powered stair chairs – grant associated – Fire & Rescue	358,169
Mass casualty truck – grant associated – Fire & Rescue	140,400
Foam trailer and foam supply – grant associated – Fire & Rescue	101,400
Rooftop HVAC unit replacement – County Admin. Bldg. – County Maint.	104,500
Rooftop unit replacements (3) – Public Safety Bldg. – County Maint.	215,000
South elevator rebuild – County Admin. Bldg. – County Maint.	214,169
Garage door trolley operator replacements – Millwood Station – County Maint.	17,475
Parking lot repairs – County Admin. Bldg./Sunnyside – County Maint.	55,000
Kitchen cabinet replacements – Millwood Station – County Maint.	20,000
Backup rooftop air unit replacement – Animal Shelter	175,000
Vehicle replacement – replace high mileage SUV – Social Services	45,000
Walking trail expansion – Clearbrook Park	70,000
Asphalt lions & gazebo parking lots – Sherando Park	70,000
Soccer fields 1-4 restroom building – Sherando Park	424,000

Warrior Drive field Bermuda sod – Sherando Park	73,600
Sprayground design – Sherando Park	30,000
Sherando Lake trail design – Sherando Park	30,000
Northwest parking expansion – Sherando Park	300,000
Vehicle replacement van – Parks and Recreation	35,495
Bowman Library playground design – Sherando Park	20,000
Parking lot expansion – proffers associated – Clearbrook Park	330,000
Abrams Creek Trail Phase I and parking area – grant associated – Parks & Rec	1,448,904
Parks Equipment – reimbursed with school maintenance funds	96,500
<b>Total General Fund</b>	<b>\$6,619,648</b>
<b><u>School System</u></b>	
Continuing capital projects begun in FY2025 but not completed by end of FY25	\$1,195,000
Fire Protection – fire alarm replacement at Millbrook High School	300,000
Fire Protection – fire alarm replacement at James Wood Middle School	275,000
Water heater replacement, locker rooms at Millbrook High School	100,000
HVAC fresh air units at Sherando High School	2,000,000
HVAC cooling tower at Orchard View Elementary School	380,000
Playground equipment at Armel Elementary School	250,000
Playground equipment at Apple Pie Ridge Elementary School	250,000
Playground equipment at Indian Hollow Elementary School	250,000
<b>Total School System</b>	<b>\$5,000,000</b>

### Staffing Needs

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

The following is a list of all new full-time positions approved in the FY2026 budget:

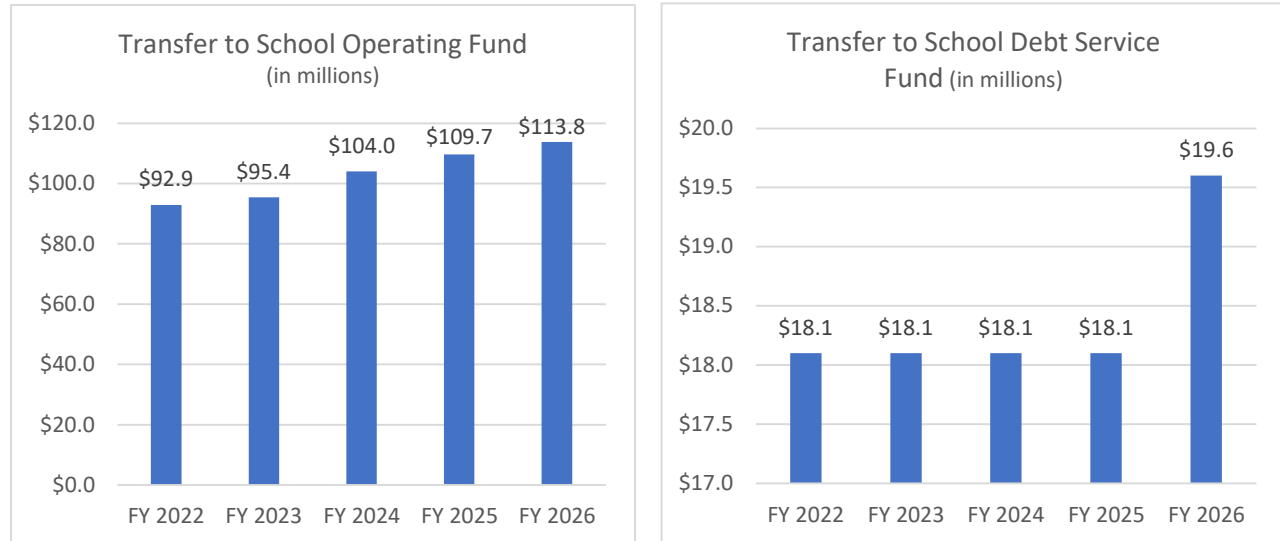
Department	Position Title	# of Positions
<b>General Fund:</b>		
County Administration	Project Manager	1
Reassessment	Administrative Assistant	1
Clerk of Circuit Court	Deputy Clerk	1
Sheriff	Deputy	3
Fire and Rescue	Firefighter/EMT	8
<b>General Fund Total</b>		<b>14</b>
<b>School Operating Fund:</b>		
School Instruction	Classroom Teachers	8
<b>School Operating Fund Total</b>		<b>8</b>
<b>School Nutrition Fund:</b>		
School Nutrition	School Nutrition workers	3.5
<b>School Nutrition Fund Total</b>		<b>3.5</b>
<b>Total New Full-Time Positions</b>		<b>25.5</b>

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

The local transfer from the General Fund to the School Operating Fund increased by \$4,126,427, or 3.75% over FY2025. This amount has increased over 28% in the last five years, and over 51% in the last ten years.

The local transfer amount from the General Fund to the School Debt Service Fund increased by \$1,525,000, or 8.4%. This transfer amount has not changed since FY2021. This transfer has increased 15% in the last five years, and 23% in the last ten years.

The charts below show the General Fund transfers to these funds over the last five years.



### **School Construction**

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



James Wood High School's two-story classroom addition includes a new student entrance for parent drop-offs.

Currently, the four construction projects are underway – James Wood High School addition and renovation, construction of the fourth high school, Jordan Springs Elementary addition, and Middletown Elementary addition and renovation.

James Wood High School addition and renovation construction began the summer of 2021 with a projected completion date of August 2025. The fourth high school construction project began in the fall



of 2024 with a projected completion date of August 2029. The Jordan Springs Elementary addition project began in the fall of 2024 with a projected completion date of August 2027. The Middletown Elementary addition and renovation project began in the fall of 2024 with a projected completion date of August 2028.

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

The FY 2025-2026 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 departments
- 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*

### **Working For The Future**

#### **Projects**

A Public Safety Emergency Radio System Project is under way in Frederick County. 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 2025, construction at eight sites is either complete or nearing completion. Equipment is being installed at the sites and being tested. The County has deployed 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 Fire and Rescue apparatus. E.F. Johnson and public safety communications staff have also been developing annual maintenance plans to ensure equipment is operational at all times. 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.



North Mountain Microwave Installed



Microwave Testing



Equipment Installation at Catlett Gap



Installation of Battery Power System

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 County purchased the property for the new Station and a kickoff meeting for the Station design was held with BKV Group, who will assist in the procurement for Station construction services. All apparatus for Station 22 has been ordered and some deliveries have started. The remaining apparatus is expected to be ready between now and 2027. Construction is expected to be completed within two years. The proposed Fire Station will be approximately 15,000 square feet, and will include indoor and outdoor training areas, individual bunk rooms, and three drive-thru double bays for apparatus. The station will also incorporate the latest technology in firefighter safety, such as zoned contamination reduction and exhaust removal systems.

### Business and Economy

Frederick County is among the top 15% 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, homegrown businesses, chain and boutique retailers and restaurants, farms and agribusinesses, and backend operations – such as customer service centers and research and development – create a diverse business landscape. More than 2,100 businesses employ over 40,000 people.<sup>1</sup>

Over the next decade, approximately 7,400 new jobs are forecasted to be created in Frederick County. An additional 20,000 positions are projected to become available due to employee retirements or exits from the workforce<sup>2</sup>. Career changes and occupational transfers will also generate new employment opportunities. Industry sectors anticipated to see the greatest employment demand overall include manufacturing, transportation and warehousing, retail trade, accommodation and food service, educational services, construction, administrative support, and health care.

Well-known employers operating in Frederick County include Navy Federal Credit Union, Amazon, Trex, FEMA, HP Hood, and Thermo Fisher Scientific. In February 2025, Clasen Quality Chocolate announced it

would invest \$283 million to open a new manufacturing facility at Valley Innovation Park, creating 250 new jobs, and Publix announced it will open a 50,000 sq. ft. grocery store at Sherando Green in Stephens City, employing 150 associates. Additionally, 2025 marked the completion of HP Hood's \$83.5 million dairy processing expansion, WCS Logistics new \$27 million cold storage facility, and the opening of Winchester Regional Airport's new terminal.



Clasen Quality Chocolate will construct a \$230 million chocolate manufacturing facility at Valley Innovation Park in Frederick County.



Winchester Cold Storage completed construction of its new \$27 million cold storage facility in Frederick County. Photo provided by WCS Logistics.

The County's proximity to Northern Virginia, diverse career opportunities, and recognized livability have led to steady population growth. The U.S. Census Bureau estimates Frederick County's 2024 population to be 98,109. The Weldon Cooper Center for Public Service at the University of Virginia (Weldon Cooper) forecasts population to increase to 103,035 by 2030 and 117,383 by 2040. According to a 2024 data release from Weldon Cooper, the Winchester region was Virginia's fastest growing metro area for the fourth consecutive year. Housing demand has followed population growth with 834 new residential permits issued in calendar year 2024.

Fostering strong relationships with new and established businesses, maintaining reasonable tax rates, practicing thoughtful land-use planning, and striving for the best and highest use of available resources, are key priorities for 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,

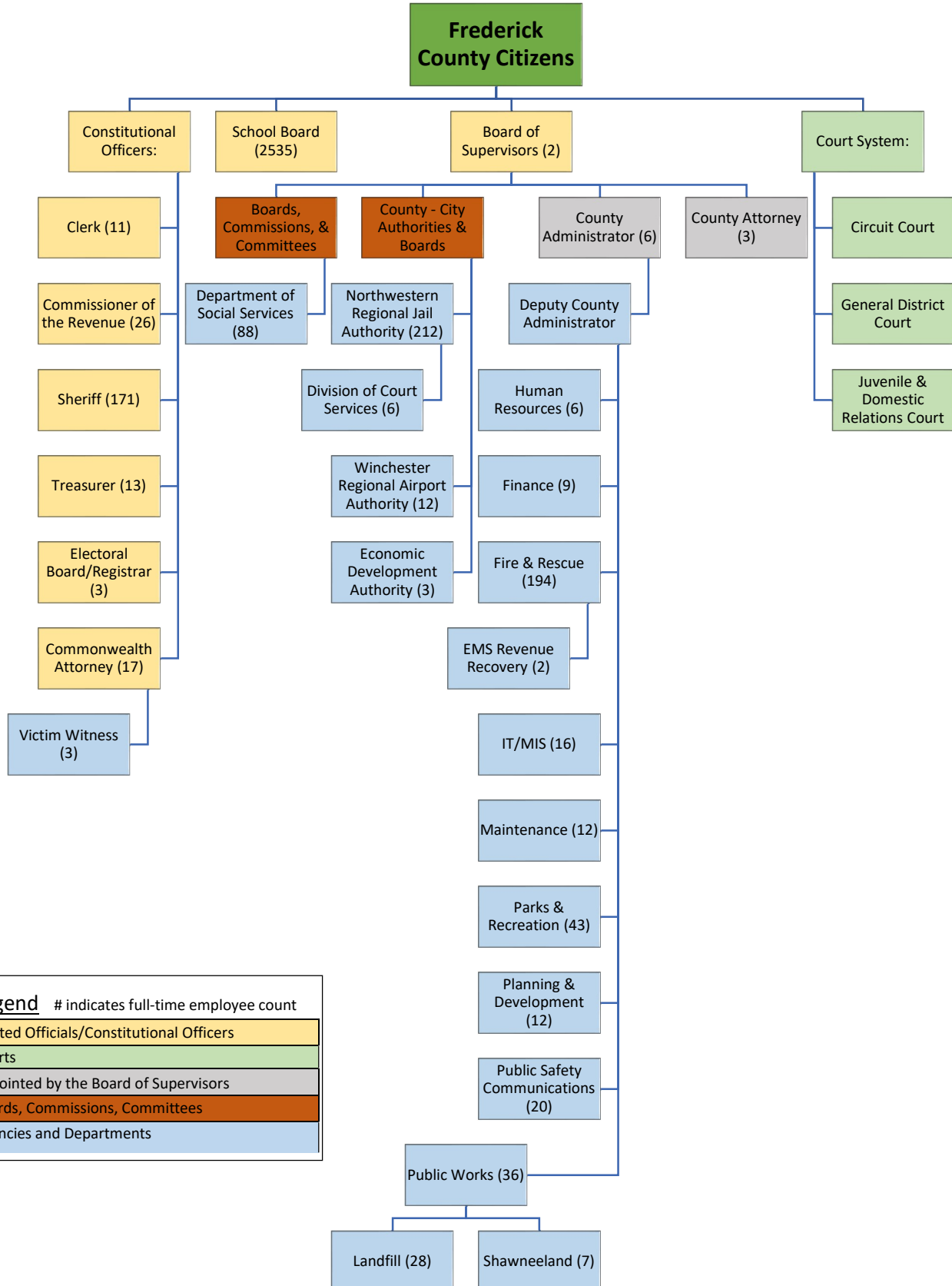
A handwritten signature in blue ink, reading "Michael Bollhoefer".

Michael L. Bollhoefer  
County Administrator

<sup>1</sup> Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages, 2024Q3

<sup>2</sup> [JobsEQ](#) 2024Q4

# 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 2025-2026 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 FY2026 budget process began with a reassessment of real property. Frederick County is on a two-year real property reassessment cycle with the latest values of 50,678 parcels going into effect on January 1, 2025. The reassessment revenue impact needed to be included in the FY2026 budget discussions. Commissioner of the Revenue staff presented the changes in assessed values to the Board of Supervisors and Finance Committee on December 11, 2024. Changes in value were presented by class categories. These categories include Single Family and Multi-Family Residential, Commercial/Industrial, Agriculture, and Exempt. In summary, Residential 2025 reassessment values increased an average of 17.5%, and commercial increased by 26.3%. These increases, at the current real estate tax rate of \$0.51, would bring an additional 21% in revenue. The Code of Virginia requires localities to advertise the reassessment public hearing separately from the budget public hearing advertisement. Code Section 58.1-3321 requires the ad to include the increased values from the reassessment, the tax rate that would be necessary to offset the reassessed value increases, the effective tax rate from the advertised rate, and the proposed budget increase from this advertised rate. The Board of Supervisors agreed to advertise a tax rate of \$0.48, which is calculated as being a 13.21% increase. A public hearing was held on the reassessment and advertised tax increase on March 12, 2025. The Board of Supervisors had the flexibility to adopt a lower tax rate than advertised after receiving public comments.

Budget work sessions in January revealed that there was only approximately \$3.3 million in new tax revenue growth, Public Safety was requesting twelve new positions, and the School System was requesting \$8.6 million for Operating and \$1.5 million for Debt Service from the General Fund. The Board of Supervisors reached a consensus to advertise the budget public hearing using the real estate tax rate of \$0.48. There were several factors that contributed to this decision:

- Continued increasing requests from the Sheriff's Office, Fire and Rescue, Information Technologies and Frederick County Public Schools
- The beginning phases of construction projects for a fourth high school and new fire station
- The Commissioner of the Revenue informed the Board at a work session in mid-March that real estate tax revenues for the current fiscal year as well as FY2026 were going to fall short of projections. Expected revenue for FY2025 was now \$80.5 million, and with a budget of \$82.7 million, this resulted in a budget deficit of \$2.2 million. With a real estate tax rate of \$0.48, the windfall provided with the June 2025 tax collection would cover this shortfall. Updated expected real estate tax revenue for FY2026 was now \$81 million. With a proposed budget of \$83.8 million, this results in a deficit of \$2.8 million.

Without the real estate tax rate of \$0.48 and related June 2025 windfall, the revenue situation would have been dire.

It was proposed that the County Capital Fund provide the following funding options for FY2026:

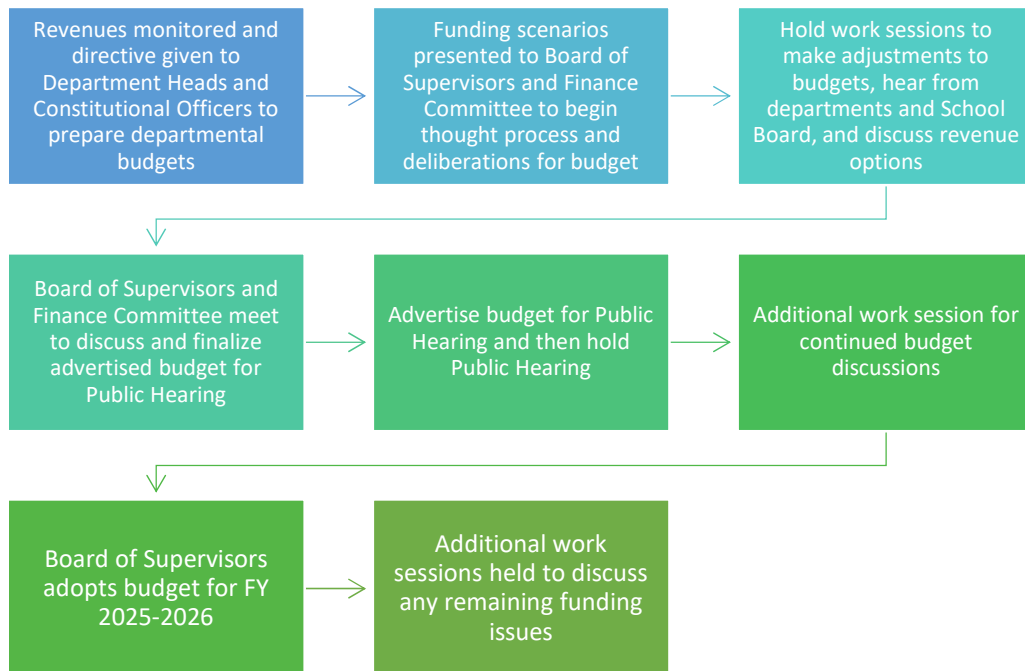
Transfer to General Operating Fund for capital needs	\$3,955,775
Transfer to School Capital Fund for capital needs	4,000,000
Transfer to Transportation Fund – Board requested yearly transfer	<u>7,000,000</u>
	\$14,955,775

The Board of Supervisors agreed to include this funding option in the budget public hearing advertisement. The budget public hearing was held in March consisting of eleven speakers, half being school supporters and half being supporters of non-profit funding.

After the public hearing, an additional budget work session was held to discuss school funding. The School Superintendent requested that \$1.2 million of the \$4.5 million reduction from the General Fund transfer be restored. The school system also received news after the budget public hearing that expected state revenue was increasing by \$3.2 million and asked that the School Board budget be increased by this amount. The Board of Supervisors reached a consensus to not restore the \$1.2 million from the General Fund but did increase the School Board budget by the \$3.2 million in additional state revenue.

The Board of Supervisors adopted the FY2026 budget on April 9, 2025.

#### Budget Process Flow Chart



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

Here are how the budgeted revenues for the General Fund changed from FY2025 to FY2026:

Category	FY2025	FY2026	Difference
General Property Taxes	\$166,738,466	\$176,225,816	\$9,487,350
Other Local Taxes	55,518,785	56,564,743	1,045,958
Permits/Privilege Fees	2,601,050	2,808,500	207,450
Fines/Forfeitures	262,000	262,000	0
Use of Money/Property	3,574,819	4,377,545	802,726
Charges for Services	4,349,806	4,418,024	68,218
Misc. Revenues	231,250	237,800	6,550
Recovered Costs	2,121,852	2,106,026	-15,826
State	15,071,717	16,511,133	1,439,416
Federal	161,667	344,002	182,335
Transfers	5,672,056	3,955,775	-1,716,281
Total	\$256,303,468	\$267,811,364	\$11,507,896

General Property Taxes increased by \$11,355,000 as a result of the recent real estate reassessment. Even though the real estate tax rate went from \$0.51 to \$0.48, the effective rate increase was 13.21%. This category also saw a decrease in personal property taxes of \$1.6 million due to declining vehicle values.

Other Local Taxes increased primarily due to local sales tax and recordation taxes.

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

State revenue is higher due to a grant that Parks and Recreation is anticipating for Phase I of the Abrams Creek Trail and parking area.

A transfer of \$3,955,775 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 FY2026 were over \$23 million above the FY2025 approved General Fund budget. The General Fund expenditures were finalized by category as follows:

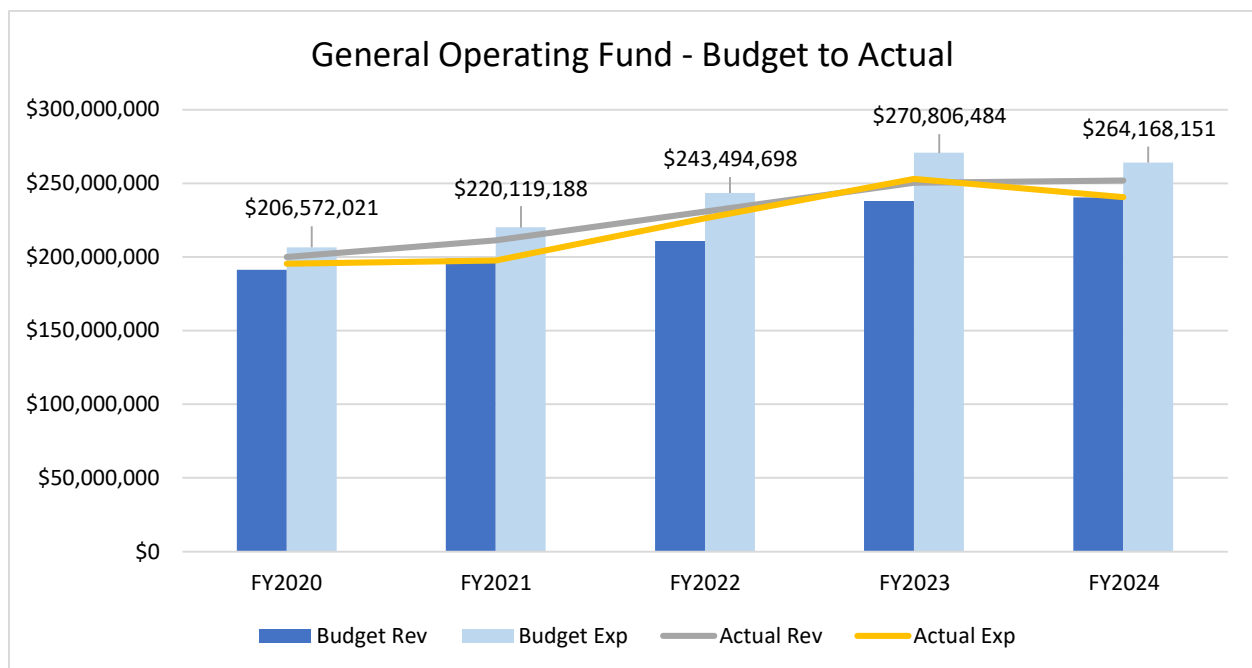
Function	FY25 Approved	FY26 Approved	Difference
General Government	\$18,430,076	\$19,410,833	\$980,757
Judicial Administration	3,926,445	4,030,846	104,401
Public Safety	61,009,935	65,270,449	4,269,089
Public Works	7,116,093	7,351,830	235,737
Health/Welfare	13,563,987	13,963,659	399,672
Parks/Cultural/Comm. College	10,262,509	12,205,791	2,035,265
Community Development	2,805,134	2,993,110	187,976
School Operating/Debt Transfers	127,824,028	133,475,455	5,651,427
Non-Departmental	11,365,261	9,017,408	-2,356,428
Total	\$256,303,468	\$267,811,364	\$11,507,896

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



- Three new governmental positions have been included: a Project Manager in the County Administrator's Office, an Administrative Assistant in the Reassessment Office, and a Deputy Clerk for the Clerk of the Circuit Court.
- New Public Safety positions have been included: three road deputies for the Sheriff's Office and eight Firefighter/EMT positions for Fire and Rescue. The eight new Firefighter positions, when released to serve as minimum staffing, would increase staffing at the second busiest station. Daily minimum staffing coverage would increase to six cross-trained Fire/EMS personnel to address service demand in a densely populated portion of the community.
- 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 \$5.65 million from the General Fund, \$4.13 million to the School Operating Fund and \$1.52 million to the School Debt Service Fund.
- 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 \$3,955,775 is included to cover necessary capital purchases for the Sheriff, Fire and Rescue, County Maintenance, Parks and Recreation, and Animal Shelter.

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.



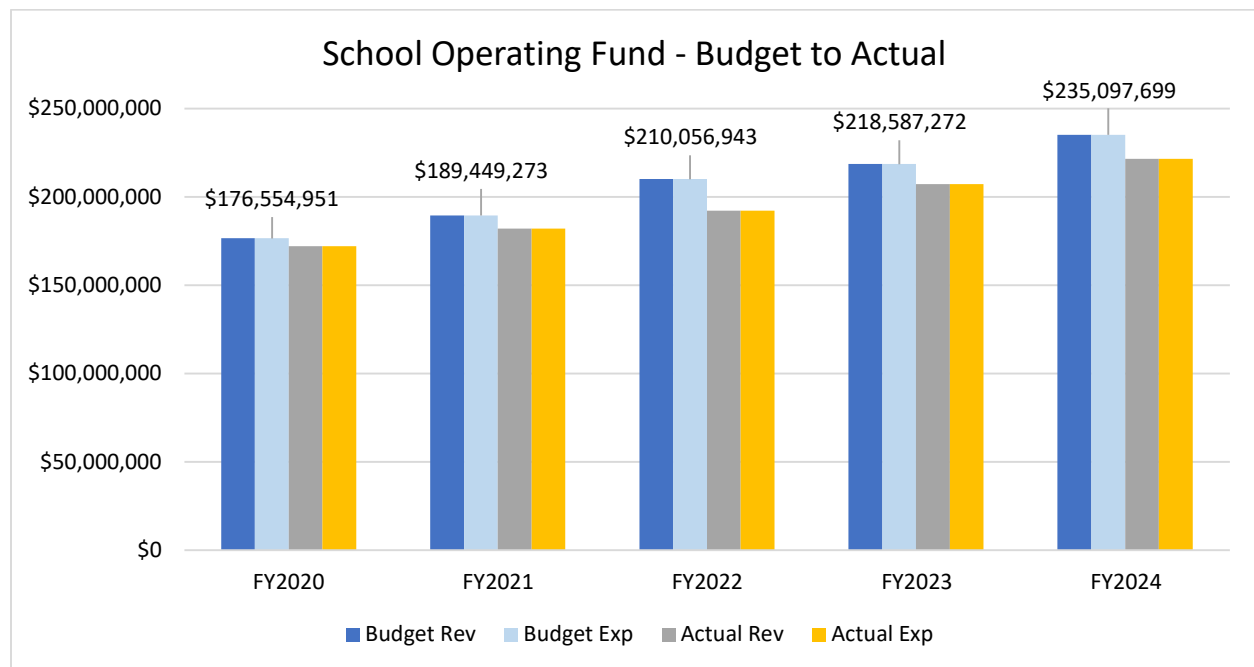
### **Changes in School Operating Revenue**

The FY2026 School Operating Fund budget increased by \$16,582,372. The increase in available revenue is primarily due to more funding from the state and County compared to FY2025. Increased revenues for the school division include \$12.2 million from the state and \$4.1 million from the County offset by an increase of \$0.3 million from the federal government and local miscellaneous sources.

Revenue increases support School Board FY2026 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 8 new classroom teachers directly supporting students with language barriers supports this goal. New positions focus on quality instruction and language diversity. An instructional data management system is also provided to support student instructional goals.
- **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 two-and-a-half percent salary increase for all staff. Some hourly and professional employees (including teachers) received more than a 2.5 percent increase. The teacher's average salary increase was 4.9 percent.
- **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 eleven 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"><b>Budget Calendar</b> <b>FY 2025-2026</b></p>	
November 6, 2024	Budget information available to departments and requests sent to outside agencies
December 11, 2024	Presentation by the Commissioner of the Revenue on preliminary reassessment figures
December 13, 2024	Budget requests from departments and outside agencies due to the Finance Department
January 8, 2025	Review of Reassessment and Reassessment Advertisement discussion
January 22, 2025	<b>Budget Work Session:</b> Finance Director presented a FY 2025-2026 budget overview
January 24, 2025	<b>Budget Work Session:</b> All day work session to review budgets with various county departments/agencies
February 5, 2025	<b>Budget Work Session:</b> Continued budget discussions
February 13, 2025	<b>Budget Work Session:</b> The School Superintendent provided a budget presentation
February 19, 2025	<b>Budget Work Session:</b> The County Administrator provided budget scenarios using three real estate tax rates
February 26, 2025	<b>Budget Work Session:</b> Finalized Tax Rate for Reassessment Advertisement
March 12, 2025	<b>Budget Work Session:</b> Commissioner of the Revenue provided update on personal property revenue projections; Finalized Budget Public Hearing Notice text
March 18, 2025	Budget Public Hearing advertised in The Winchester Star
March 19, 2025	<b>Budget Work Session:</b> Commissioner of the Revenue continued discussion and clarification on personal property revenue projections
March 26, 2025	Public Hearing on the FY 2025-2026 Proposed Budget
April 2, 2025	<b>Budget Work Session:</b> Continued budget discussions; Review of draft Budget Resolution
April 9, 2025	<b>Board of Supervisors Meeting:</b> Adoption of FY 2025-2026 Budget
June 18, 2025	<b>Budget Work Session:</b> Discussion of outside agency funding
July 1, 2025	Beginning of Fiscal Year 2025-2026

## Ten Year Budget Comparison

<b>Fund</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
General	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	126,764,605
Regional Jail	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	30,594,030
Landfill	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	13,834,494
Old Dominion ASAP	704,994	651,446	562,348	576,649	591,882	473,935	460,248	611,559	623,098	651,260
Shawneeland	942,848	957,660	1,085,091	1,295,215	1,146,023	981,768	939,882	925,104	1,429,570	1,195,003
Airport Operating	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	3,037,202
Airport Capital	0	0	0	0	0	0	0	0	25,569,357	10,392,700
Lake Holiday	7790998	779,998	779,998	779,998	779,998	779,998	781,823	781,763	1,744,578	0
EMS Revenue Recovery	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	2,738,362
EDA	577,495	606,820	603,483	631,802	640,351	647,926	714,459	761,418	753,442	772,891
County Transportation	0	0	0	0	0	0	8,851,758	6,041,046	3,200,000	7,000,000
County Capital	0	0	0	3,000,000	0	0	0	0	0	0
School Operating	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	252,837,813
School Capital	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	5,000,000
School Debt Service	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	20,154,099
School Nutrition	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	12,659,958
School Private Purpose	75,000	75,000	300,000	300,000	500,000	550,000	675,000	675,000	1,000,000	1,300,000
School Textbook	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	6,681,110
NREP	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	7,540,812
Consolidated Services	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	3,000,000
<b>Total</b>	<b>291,589,733</b>	<b>314,969,325</b>	<b>320,687,441</b>	<b>343,508,674</b>	<b>349,854,336</b>	<b>371,235,492</b>	<b>425,905,680</b>	<b>439,090,333</b>	<b>492,440,166</b>	<b>506,154,339</b>



## **BASIS OF BUDGETING**

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

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

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

## **BUDGET AMENDMENT PROCESS**

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

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

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

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

- A. The FY2026 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 FY2026 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**

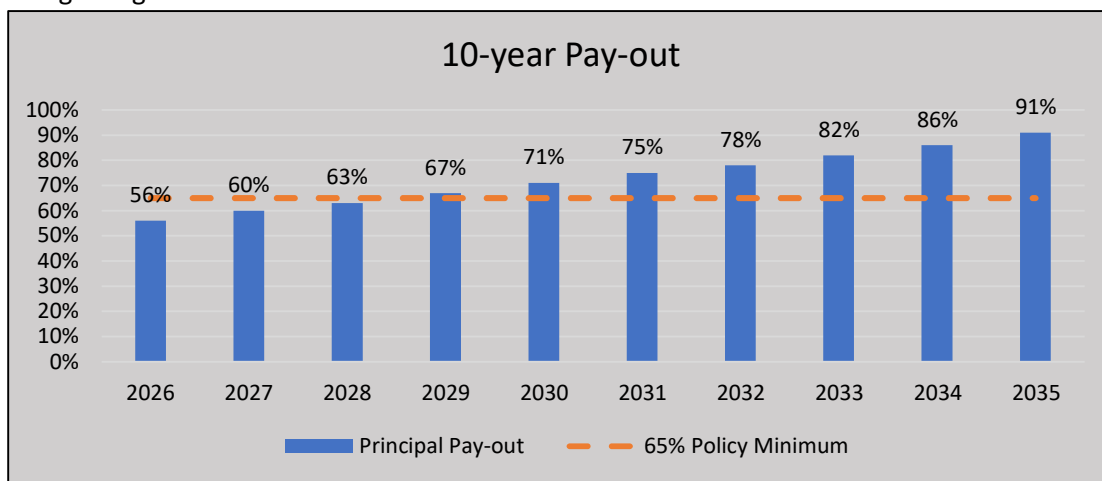
- Disbursement, collection, and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are 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. Frederick County was in compliance with their adopted debt management policies until this year. Prior to appropriation projects for the 4<sup>th</sup> high school, Middletown addition, and Jordan Springs addition, outstanding school principal debt was \$173.8 million. After the recent adoption of these capital projects, total outstanding principal is projected to be \$352.9 million. The debt management policies are as follows:

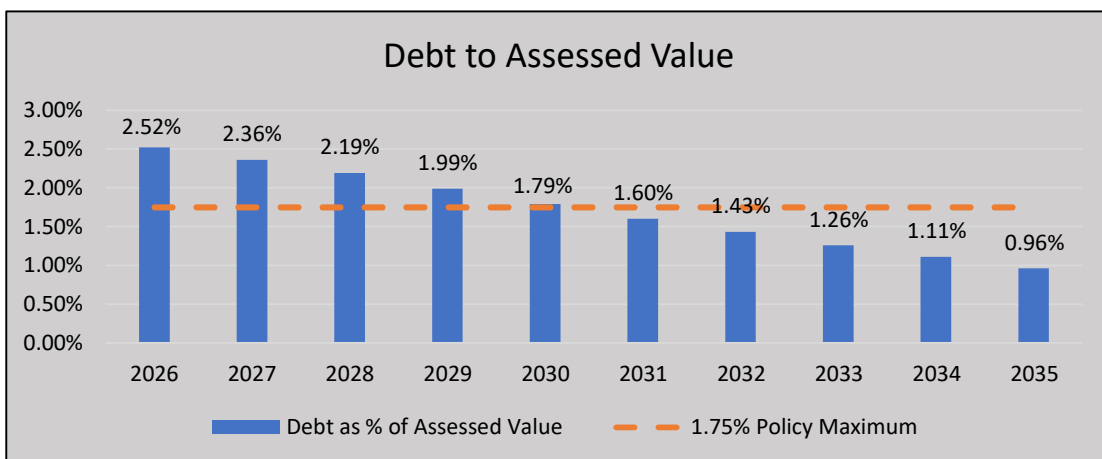
1. Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.

The following graph indicates that the 10-year Pay-out is within the Board's fiscal policy guidelines beginning in FY2029.



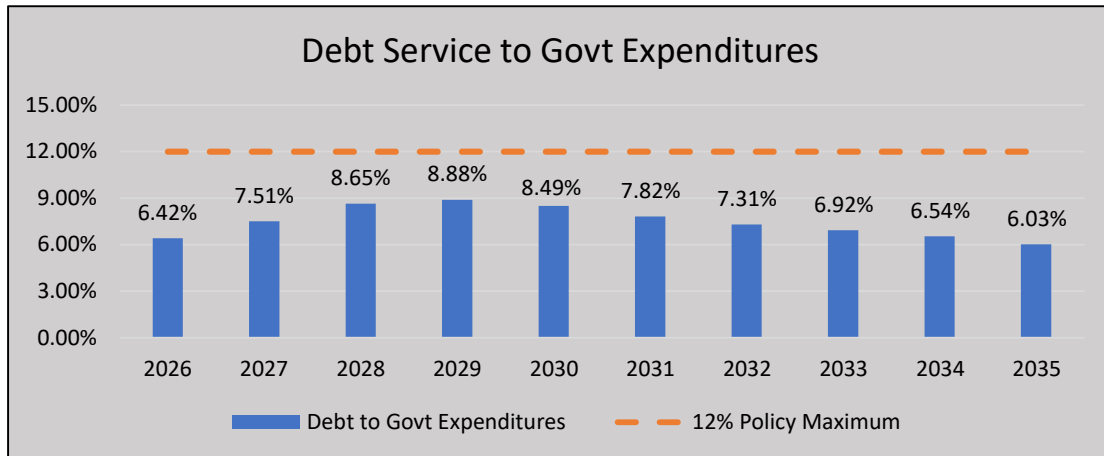
2. Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.

The following graph indicates that the Debt to Assessed Value is within the Board's fiscal policy guidelines beginning in FY2031.



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, 2024:

	Balance July 1, 2023	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2024	Amounts Due Within One Year
<b>Primary Government:</b>					
<b>Governmental Activities:</b>					
<b>Direct Borrowings and Direct Placements:</b>					
Lease revenue bonds	\$14,811,250	--	\$1,207,500	\$13,603,750	\$1,273,750
Premium on lease revenue bonds	720,757	--	100,451	620,306	93,133
Total lease revenue bonds	15,532,007	--	1,307,951	14,224,056	1,366,883
Local financing loans	5,620,000	--	325,000	5,295,000	345,000
Premium on financing loans	315,840	--	45,644	270,196	42,273
Total local financing loans	5,935,840	--	370,644	5,565,196	387,273
School General obligation bonds:					
School	158,610,000	23,990,000	12,450,000	170,150,000	13,565,000
Add deferred amount for issuance premiums	12,605,315	1,656,475	1,516,526	12,745,264	1,630,334
Total School General obligation bonds	171,215,315	25,646,475	13,966,526	182,895,264	15,195,334
Intergovernmental loans	1,095,318	--	76,393	1,018,925	73,225
Claims	1,019,766	15,444,443	15,406,355	1,057,854	1,057,854
Lease liabilities	86,314	--	49,157	37,157	24,258
Subscription liabilities	--	1,210,194	44,108	1,166,086	274,601
Net Pension liability	8,136,969	18,422,920	15,715,340	10,844,549	--
Net OPEB liability:					
Total Medical Insurance OPEB liability	50,572,331	5,295,595	957,592	54,910,334	--
Net VRS Group Life OPEB liability	1,762,157	768,119	739,634	1,790,642	--
Total net OPEB liability	52,334,488	6,063,714	1,697,226	56,700,976	--
Compensated absences	5,371,220	4,006,244	3,759,854	5,617,610	3,932,327
Total governmental activities	\$260,727,237	\$70,793,990	\$52,393,554	\$279,127,673	\$22,311,755
<b>Business-Type Activities:</b>					
Compensated absences	\$191,812	\$139,237	\$134,268	\$196,781	\$137,747
Net Pension liability	299,945	647,781	562,595	385,131	--
Net OPEB liability:					
Total Medical Insurance OPEB liability	2,577,200	269,865	48,799	2,798,266	--
Net VRS Group Life OPEB liability	67,425	27,960	29,379	66,006	--
Total net OPEB liability	2,644,625	297,825	78,178	2,864,272	--
Landfill remediation costs	16,173,022	1,621,700	--	17,794,722	--
Total business-type activities	\$19,309,404	\$2,706,543	\$775,041	\$21,240,906	\$137,747

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		Subscription Liabilities		Lease Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$13,565,000	\$7,374,440	\$274,601	\$46,643	\$24,258	\$240
2026	12,955,000	6,606,079	285,586	35,659	9,603	71
2027	12,375,000	6,026,088	297,009	24,236	3,296	17
2028	11,760,000	5,479,483	308,890	12,356	--	--
2029	11,350,000	4,962,218	--	--	--	--
2030-2034	49,755,000	17,093,882	--	--	--	--
2035-2039	38,500,000	7,673,247	--	--	--	--
2040-2044	19,640,000	1,883,463	--	--	--	--
2045-2049	250,000	5,219	--	--	--	--
Total	\$170,150,000	\$57,104,119	\$1,166,086	\$118,894	\$37,157	\$328

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
2025	\$1,273,750	\$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	86,975	31,467	395,000	157,097
2029	948,750	330,217	89,425	27,096	410,000	139,544
2030-2034	5,140,000	1,080,466	498,575	68,921	2,335,000	430,481
2035-2039	2,370,000	113,806	109,025	1,621	1,070,000	41,163
Total	\$13,603,750	\$3,449,256	\$1,018,925	\$247,974	\$5,295,000	\$1,347,119

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	Gross Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2015	\$147,568,101	1.49%	\$1,767
2016	167,304,991	1.60%	1,976
2017	154,001,626	1.40%	1,780
2018	147,560,518	1.24%	1,670
2019	162,340,329	1.31%	1,818
2020	173,078,192	1.30%	1,884
2021	181,519,291	1.31%	1,932
2022	171,352,089	1.17%	1,807
2023	192,683,162	1.10%	2,007
2024	202,684,516	1.13%	2,100

(1) Population data can be found in the Demographics Statistics Table on page 104

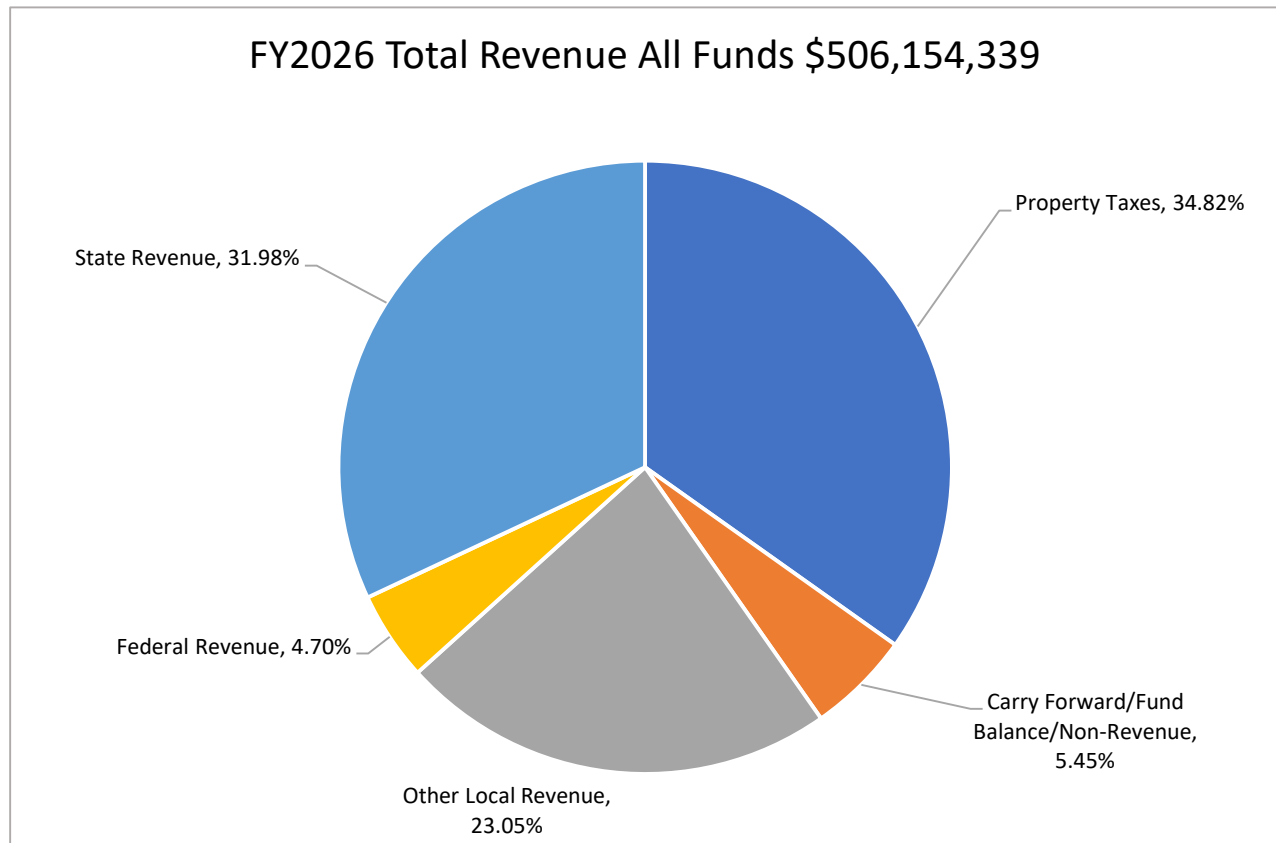
(2) See the Assessed Valuation of All Taxable Property Table on page 102

(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, 2025							
School VPSA	Authorized And Issued	Payments Thru June 2024	Balance July 1 2024	Incurred During 2024-25	Total Balance & Incurred	Principal Paid During 2024-25	Outstanding June 30 2025
Byrd MS, Evendale Elementary	8,580,000	8,155,000	425,000		425,000	425,000	0
Byrd MS, Evendale Elementary	8,550,000	8,125,000	425,000		425,000	425,000	0
Byrd MS, Evendale Elementary	5,995,000	5,400,000	595,000		595,000	300,000	295,000
Evendale Elementary	5,685,000	5,125,000	560,000		560,000	280,000	280,000
Evendale, Gainesboro Replace.	6,305,000	5,360,000	945,000		945,000	315,000	630,000
Gainesboro Elem. Replacement	5,830,000	4,960,000	870,000		870,000	290,000	580,000
Gainesboro Elem. Replacement	4,370,000	3,510,000	860,000		860,000	215,000	645,000
Greenwood Mill Elementary	3,800,000	3,040,000	760,000		760,000	190,000	570,000
Greenwood, Trans, APR, FCMS	13,450,000	10,100,000	3,350,000		3,350,000	670,000	2,680,000
Greenwood Mill Elementary	5,720,000	4,295,000	1,425,000		1,425,000	285,000	1,140,000
Transportation	7,975,000	4,800,000	3,175,000		3,175,000	400,000	2,775,000
Transportation	7,000,000	4,410,000	2,590,000		2,590,000	370,000	2,220,000
Elem Add/4 <sup>th</sup> HS/FCMS	4,435,000	2,455,000	1,980,000		1,980,000	220,000	1,760,000
Elem Additions/FCMS	5,025,000	2,525,000	2,500,000		2,500,000	250,000	2,250,000
FCMS/4 <sup>th</sup> High School	4,390,000	1,980,000	2,410,000		2,410,000	220,000	2,190,000
FCMS	13,375,000	6,025,000	7,350,000		7,350,000	670,000	6,680,000
FCMS	18,535,000	7,435,000	11,100,000		11,100,000	925,000	10,175,000
FCMS	8,100,000	2,835,000	5,265,000		5,265,000	405,000	4,860,000
Jordan Springs Elementary	6,320,000	1,595,000	4,725,000		4,725,000	315,000	4,410,000
Jordan Springs Elementary	10,035,000	2,525,000	7,510,000		7,510,000	505,000	7,005,000
Robert E. Aylor Middle Replace.	3,720,000	945,000	2,775,000		2,775,000	185,000	2,590,000
Jordan Springs Elementary	7,220,000	1,460,000	5,760,000		5,760,000	360,000	5,400,000
Robert E. Aylor Middle Replace.	4,100,000	820,000	3,280,000		3,280,000	205,000	3,075,000
Jordan Springs Elementary	810,000	170,000	640,000		640,000	40,000	600,000
Robert E. Aylor Middle Replace.	14,245,000	2,860,000	11,385,000		11,385,000	715,000	10,670,000
Robert E. Aylor Middle Replace.	7,500,000	1,125,000	6,375,000		6,375,000	375,000	6,000,000
Robert E. Aylor Middle Replace.	11,260,000	1,695,000	9,565,000		9,565,000	565,000	9,000,000
Robert E. Aylor Middle Replace.	870,000	90,000	780,000		780,000	45,000	735,000
Indian Hollow Elementary	5,055,000	510,000	4,545,000		4,545,000	255,000	4,290,000
James Wood High	3,140,000	320,000	2,820,000		2,820,000	160,000	2,660,000
James Wood High	7,910,000	400,000	7,510,000		7,510,000	400,000	7,110,000
James Wood High	9,310,000	470,000	8,840,000		8,840,000	470,000	8,370,000
Indian Hollow Elementary	1,400,000	70,000	1,330,000		1,330,000	70,000	1,260,000
James Wood High	17,820,000	0	17,820,000		17,820,000	895,000	16,925,000
Indian Hollow Elementary	3,915,000	0	3,915,000		3,915,000	200,000	3,715,000
James Wood High	18,925,000	0	18,925,000		18,925,000	950,000	17,975,000
James Wood High	5,065,000	0	5,065,000		5,065,000	0	5,065,000
James Wood High				2,930,000	2,930,000		2,930,000
Middletown Elementary				1,455,000	1,455,000		1,455,000
Fourth High School				5,805,000	5,805,000		5,805,000
<b>TOTAL</b>	<b>\$294,375,000</b>	<b>\$124,225,000</b>	<b>\$170,150,000</b>	<b>\$10,190,000</b>	<b>\$180,340,000</b>	<b>\$13,565,000</b>	<b>\$166,775,000</b>

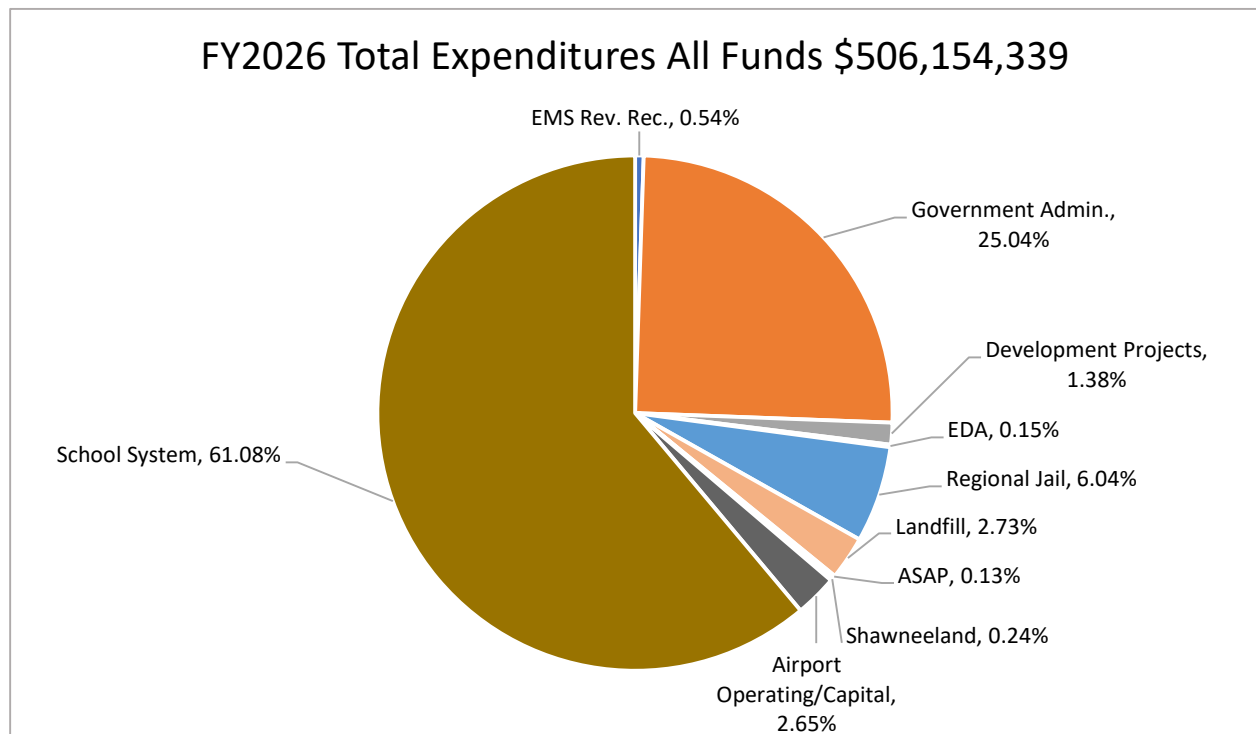
## TOTAL REVENUES ALL FUNDS

	2023-24 Adopted	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	% of Total
<b>Local Revenue</b>					
Property Taxes	\$160,510,000	\$164,052,709	\$166,738,466	\$176,225,816	34.82%
Other Local Revenue - Charges/Fees/Permits	91,932,793	105,231,952	97,810,409	101,090,057	19.97%
Other Local Revenue - Schools-Fees/Charges	15,328,668	14,763,764	17,452,244	15,564,998	3.08%
Subtotal	267,771,461	284,048,425	282,001,119	292,880,871	57.86%
<b>State Revenue</b>					
General Fund	13,584,240	14,416,929	15,071,717	16,511,133	3.26%
School Funds	108,586,619	108,779,679	120,709,238	133,043,216	26.29%
Other Funds	10,207,522	14,771,431	21,895,688	12,310,015	2.43%
Subtotal	132,378,381	137,968,039	157,676,643	161,864,364	31.98%
<b>Federal Revenue</b>					
General Fund	490,118	648,389	161,667	344,002	0.07%
School Funds	21,798,494	17,305,765	13,111,127	13,824,949	2.73%
Other Funds	0	1,651,716	12,018,484	9,641,565	1.90%
Subtotal	22,288,612	19,605,870	25,291,278	23,810,516	4.70%
<b>Carry Forward/Fund Balance/Non-Rev</b>					
General Fund	0	0	0	0	0.00%
School Funds	7,387,408	2,362,893	7,546,059	9,265,174	1.83%
Other Funds	9,264,471	4,775,670	19,925,057	18,333,414	3.62%
Subtotal	16,651,879	7,138,563	27,471,116	27,598,588	5.45%
<b>Total Revenues</b>	<b>\$439,090,333</b>	<b>\$448,760,897</b>	<b>\$492,440,156</b>	<b>\$506,154,339</b>	<b>100.00%</b>



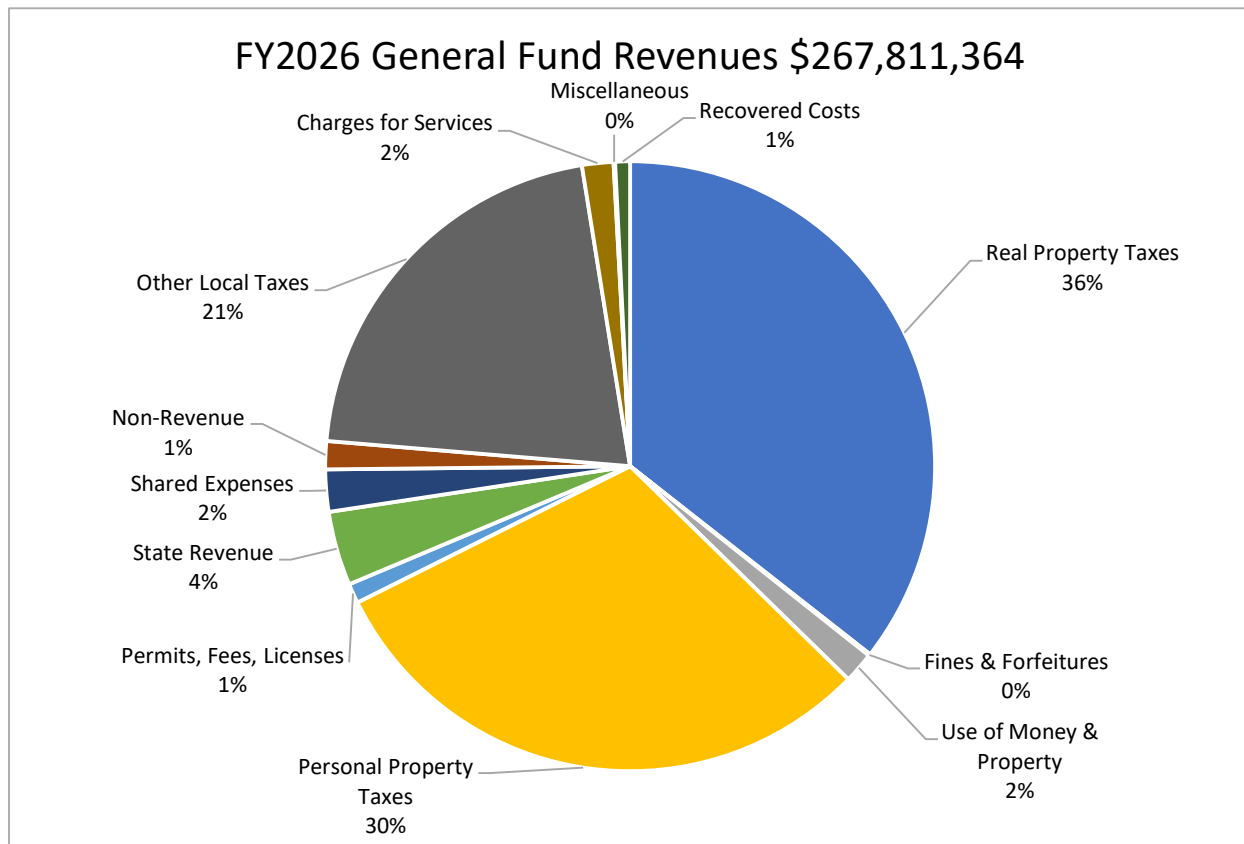
## TOTAL EXPENDITURES ALL FUNDS

	2023-24 Adopted	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	% of Total
<b>General Government</b>					
Administration	\$18,456,255	\$17,064,732	\$18,246,466	\$19,229,708	3.80%
Judicial Administration	3,671,550	3,418,317	3,926,445	4,030,846	0.80%
Public Safety	49,226,567	52,177,601	53,771,819	58,625,871	11.58%
Public Works	7,333,017	6,742,892	7,116,093	7,351,830	1.45%
Health/Welfare	12,859,127	11,706,414	13,563,987	13,963,659	2.76%
Community College	92,927	0	68,750	91,983	0.02%
Parks, Recreation, & Cultural	9,989,573	10,073,194	10,193,759	12,205,791	2.41%
Community Development	1,903,025	1,938,551	2,078,982	2,247,509	0.44%
Miscellaneous	5,918,388	18,006,228	11,365,261	9,017,408	1.78%
Subtotal	109,450,429	121,127,929	120,331,562	126,764,605	25.04%
<b>Other Funds</b>					
Regional Jail	28,930,902	28,087,579	29,415,997	30,594,030	6.04%
Landfill	10,251,439	9,662,227	11,843,523	13,834,494	2.73%
Old Dominion ASAP	611,559	552,878	623,098	651,260	0.13%
Shawneeland Sanitary District	925,104	818,341	1,429,570	1,195,003	0.24%
Winchester Regional Airport Operating	2,974,811	2,608,673	2,911,749	3,037,202	0.60%
Winchester Regional Airport Capital	0	8,815,314	25,569,357	10,392,700	2.05%
Lake Holiday Sanitary District	781,763	621,756	1,744,578	0	0.00%
EMS Revenue Recovery	2,506,645	2,411,093	2,624,594	2,738,362	0.54%
Economic Development Authority	761,418	714,714	753,442	772,891	0.15%
County Development Projects	6,041,046		3,200,000	7,000,000	1.38%
Subtotal	53,784,687	54,292,575	80,115,908	70,215,942	13.87%
<b>School System</b>					
School Funds	256,928,018	238,252,554	271,000,303	289,019,693	57.10%
Debt Service Fund	18,927,199	18,921,829	20,992,393	20,154,099	3.98%
Subtotal	275,855,217	257,174,383	291,992,696	309,173,792	61.08%
<b>Total Expenditures</b>	<b>\$439,090,333</b>	<b>\$432,594,887</b>	<b>\$492,440,166</b>	<b>\$506,154,339</b>	<b>100.00%</b>



## GENERAL FUND REVENUES

Category	2023-24 Adopted	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	% of Total
Real Property Taxes	\$81,430,000	\$84,134,340	\$84,014,650	\$95,155,000	35.53%
Personal Property Taxes	79,080,000	79,918,369	82,723,816	81,070,816	30.27%
Other Local Taxes	52,354,691	52,381,945	55,518,785	56,564,743	21.12%
Permits, Fees, and Licenses	2,425,205	3,683,535	2,601,050	2,808,500	1.05%
Fines and Forfeitures	262,000	257,225	262,000	262,000	0.10%
Revenue from Use of Money & Property	2,820,066	6,309,597	3,574,819	4,377,545	1.63%
Charges for Services	4,749,694	3,787,847	4,349,806	4,418,024	1.65%
Miscellaneous	225,895	1,099,606	231,250	237,800	0.09%
Recovered Costs	2,122,704	5,357,664	2,121,852	2,106,026	0.79%
State Revenue	8,130,894	8,733,242	9,229,704	10,522,303	3.93%
Shared Expenses - State Categorical	5,453,346	5,683,687	5,842,013	5,988,830	2.24%
Federal Revenue	490,118	648,389	161,667	344,002	0.13%
Non-Revenue	0	7,212,187	5,672,056	3,955,775	1.48%
<b>Total Revenues</b>	<b>\$239,544,613</b>	<b>\$259,207,633</b>	<b>\$256,303,468</b>	<b>\$267,811,364</b>	<b>100.00%</b>

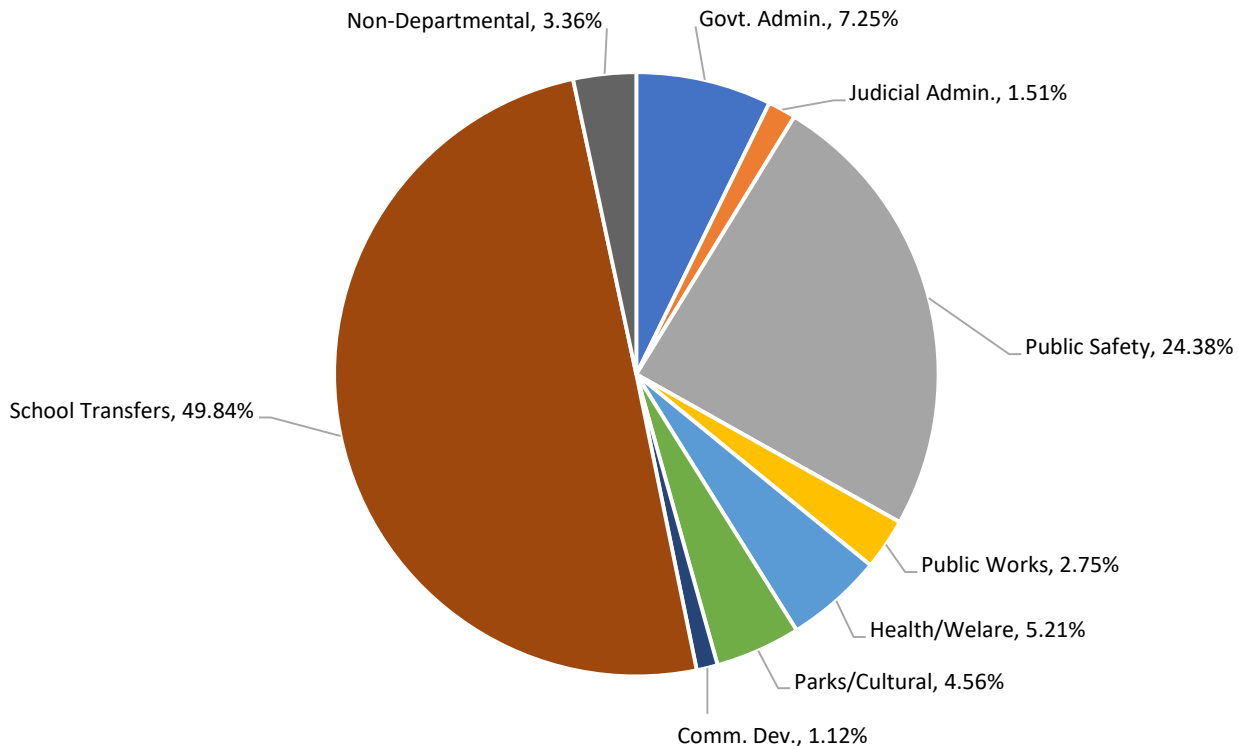




## GENERAL FUND EXPENDITURES

	2023-24 Adopted	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	% of Total
Administration	\$18,498,844	\$17,211,557	\$18,430,076	\$19,410,833	7.25%
Judicial Administration	3,671,550	3,418,317	3,926,445	4,030,846	1.51%
Public Safety	56,449,940	59,288,237	61,009,935	65,270,449	24.37%
Public Works	7,333,017	6,742,892	7,116,093	7,351,830	2.75%
Health/Welfare	12,859,127	11,706,414	13,563,987	13,963,659	5.21%
Community College	92,927	0	68,750	91,983	0.03%
Parks, Recreation, & Cultural	9,989,573	10,073,194	10,193,759	12,205,791	4.56%
Community Development	2,638,393	2,673,919	2,805,134	2,993,110	1.12%
Subtotal	111,533,371	111,114,530	117,114,179	125,318,501	46.79%
Non-Departmental					
Operational Contingency	597,086	-261,764	300,000	300,000	0.11%
COLA/Merit Reserve	3,404,582	2,726	2,800,000	2,800,000	1.05%
Debt Service - County	1,916,720	1,920,507	1,915,117	1,933,959	0.72%
Transfer to School Operating Fund	104,015,936	100,691,324	109,747,110	113,873,537	42.52%
Transfer to School Debt Service Fund	18,076,918	18,076,918	18,076,918	19,601,918	7.32%
Transfer to Unemployment Fund	0	12,496	0	0	0.00%
Transfer to School Capital Fund	0	877,282	0	0	0.00%
Transfer to Capital Projects Fund	0	20,000	0	0	0.00%
County Administrator Cuts	0	0	0	-500,000	-0.19%
BOS Contingency	0	0	678,088	527,674	0.20%
County Capital Reserve	0	15,434,981	5,672,056	3,955,775	1.48%
Subtotal	128,011,242	136,774,470	139,189,289	142,492,863	53.21%
<b>Total Expenditures</b>	<b>\$239,544,613</b>	<b>\$247,889,000</b>	<b>\$256,303,468</b>	<b>\$267,811,364</b>	<b>100.00%</b>

### FY2026 General Fund Expenditures \$267,811,364



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

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	\$250,107	\$196,150	\$15,315
County Administrator	1,083,466	23,955	2,500
County Attorney	403,418	55,250	1,750
Human Resources	790,027	262,615	116,676
Independent Auditor	0	84,000	0
Commissioner of the Revenue	2,027,864	125,376	6,280
Reassessment	438,630	138,500	26,162
Treasurer	1,640,051	640,265	9,675
Finance	1,349,633	29,670	1,500
Information Technology	1,504,183	386,605	1,205,467
Management Information Systems	537,965	110,156	78,584
Other	0	5,227,759	1,500
Electoral Board	96,116	128,782	36,951
Registrar	346,706	26,304	4,920
Circuit Court	0	152,938	0
General District Court	10,339	10,705	3,500
J & D Relations Court	7,392	16,843	10,500
Clerk of Circuit Court	1,088,057	174,986	7,295
Law Library	0	12,200	0
Commonwealth Attorney	2,174,189	114,375	10,000
Victim Witness Program	225,277	11,900	350
Sheriff	20,313,069	2,813,180	1,298,538
Volunteer Fire Departments	90,000	1,555,894	0
Ambulance and Rescue Service	0	427,250	0
Public Safety Contributions	0	7,176,801	0
Juvenile Court Probation	0	159,598	0
Inspections	1,793,355	97,047	3,000
Fire and Rescue	23,797,189	2,047,613	775,320
Public Safety Communications	2,044,397	755,818	122,380
Road Administration	0	23,500	0
Street Lights	0	32,350	0
General Engineering	619,263	37,616	10,042
Refuse Collection	858,851	1,012,353	21,780
Refuse Disposal	0	913,908	0
Litter Control	30,164	11,598	0
Maintenance Administration	904,835	18,300	300
County Office Buildings	0	1,881,539	7,240
Animal Shelter	719,597	247,394	1,200

## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Local Health Department	0	679,091	0
Northwestern Community Services	0	506,265	0
Area Agency on Aging	0	69,300	0
Property Tax Relief	0	1,342,699	0
Social Services – Administration	8,724,761	500,600	261,500
Public Assistance	0	1,879,443	0
Community College	0	91,983	0
Parks Administration	1,001,059	308,845	1,423,149
Recreation Centers	3,607,925	1,163,613	0
Clearbrook Park	761,592	647,960	62,210
Sherando Park	821,086	728,279	52,750
Regional Library	0	1,627,323	0
Planning and Development	1,445,258	292,671	7,100
EDA Transfer	0	745,601	0
Zoning Board	4,521	7,900	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	98,852	0
Soil and Water Conservation District	0	15,000	0
Extension	194,969	177,977	2,700
Transfers/Miscellaneous	0	142,492,863	0
<b>General Fund Total</b>	<b>81,705,472</b>	<b>180,517,758</b>	<b>5,588,134</b>
<b>Northwestern Regional Adult Detention Center Fund</b>	<b>23,026,237</b>	<b>7,481,653</b>	<b>86,140</b>
<b>Landfill Fund</b>	<b>2,818,604</b>	<b>4,754,690</b>	<b>6,261,200</b>
<b>Old Dominion ASAP Fund</b>	<b>616,888</b>	<b>31,828</b>	<b>2,544</b>
<b>Shawneeland Sanitary District Fund</b>	<b>611,614</b>	<b>411,539</b>	<b>171,850</b>
<b>Winchester Regional Airport Operating Fund</b>	<b>1,095,143</b>	<b>1,742,455</b>	<b>199,604</b>
<b>Winchester Regional Airport Capital Fund</b>	<b>0</b>	<b>20,000</b>	<b>10,372,700</b>
<b>EMS Revenue Recovery Fund</b>	<b>174,179</b>	<b>2,340,817</b>	<b>223,366</b>
<b>Economic Development Authority Fund</b>	<b>548,329</b>	<b>193,275</b>	<b>31,287</b>
<b>County Development Projects Fund</b>	<b>0</b>	<b>7,000,000</b>	<b>0</b>
<b>County Capital Fund</b>	<b>0</b>	<b>14,955,775</b>	<b>0</b>

## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>School Operating Fund:</b>			
School Instruction	172,286,038	18,008,670	118,000
Admin./Attendance and Health Services	10,310,041	1,119,737	5,000
Pupil Transportation Services	11,609,810	2,473,978	1,650,000
Operation and Maintenance Services	10,326,518	9,828,784	682,731
School Operating – Nutrition Services	0	9,720	0
Facilities	551,749	1,737,650	0
Technology	6,041,511	4,771,543	1,306,334
Transfers	0	2,068,395	0
<b>School Operating Fund Total</b>	<b>211,125,667</b>	<b>40,018,477</b>	<b>3,762,065</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>20,154,099</b>	<b>0</b>
<b>School Nutrition Services Fund</b>	<b>4,910,765</b>	<b>5,302,905</b>	<b>2,446,288</b>
<b>School Textbook Fund</b>	<b>36,496</b>	<b>6,644,614</b>	<b>0</b>
<b>School Private Purpose Funds</b>	<b>269,174</b>	<b>282,600</b>	<b>748,226</b>
<b>NREP Operating Fund</b>	<b>6,404,966</b>	<b>714,846</b>	<b>401,000</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>
<b>School Capital Projects Fund</b>	<b>0</b>	<b>1,000,000</b>	<b>4,000,000</b>

## PERSONNEL NEEDS

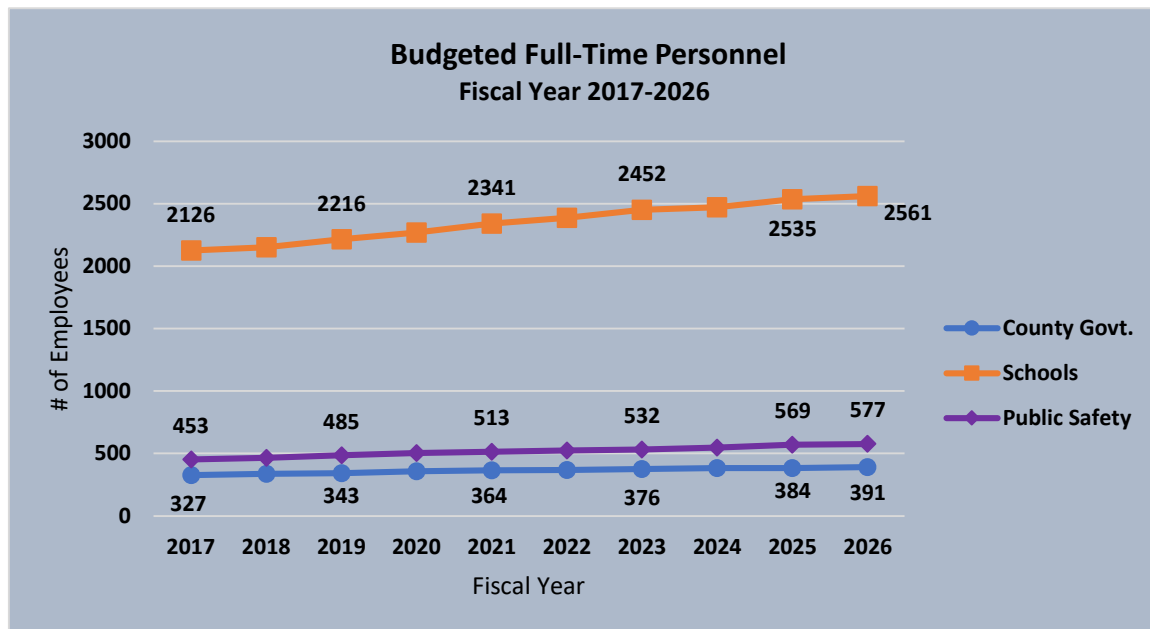
The following chart details the County funded full-time and part-time personnel staffing numbers budgeted for each appropriated department and fund at budget adoption.

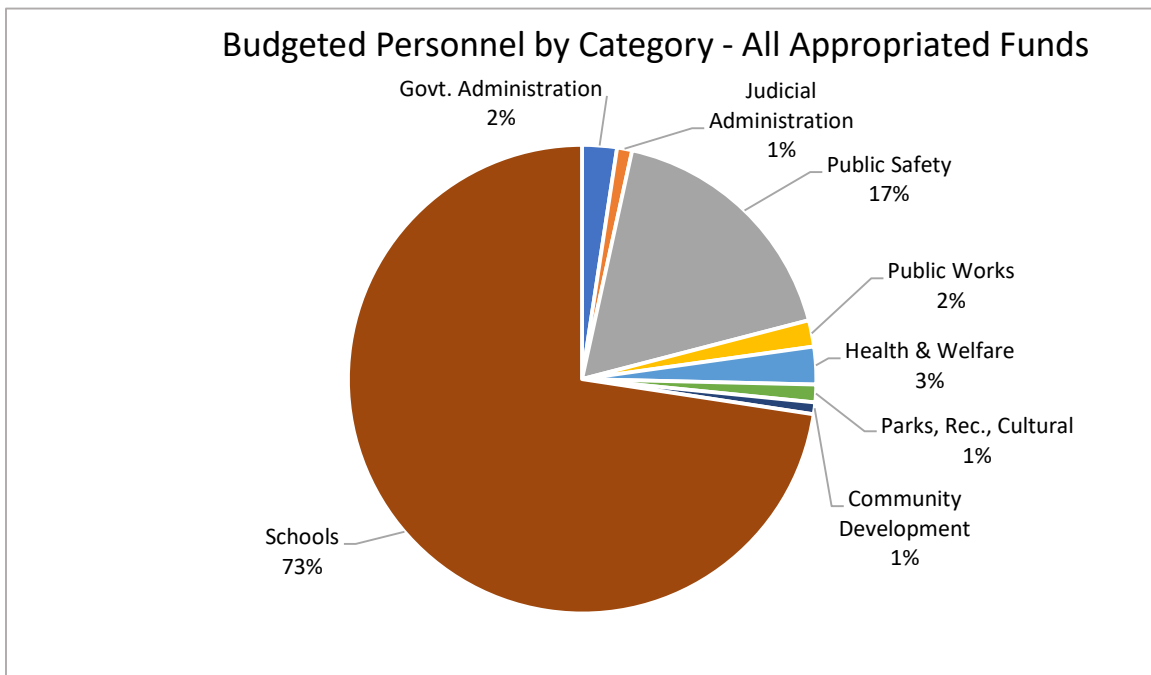
Department	FY 2024		FY 2025		FY 2026	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
<b>General Fund:</b>						
Board of Supervisors	2	7	2	7	2	7
County Administrator	7	0	5	0	6	0
County Attorney	3	0	3	0	3	0
Human Resources	6	1	6	1	6	1
COR/Reassessment	25	0	25	0	26	0
Treasurer	13	0	13	0	13	0
Finance	9	0	9	0	9	0
IT/MIS	16	0	16	0	16	0
Electoral Board/Registrar	3	4	3	4	3	3
Gen. District/J & D Courts	0	1	0	1	0	0
Clerk of the Circuit Court	10	1	10	1	11	1
Commonwealth Attorney	17	1	17	0	17	0
Victim Witness	3	0	3	0	3	0
Sheriff	164.5	8	168.5	7	171.5	9
Inspections	17	0	17	0	19	0
Fire and Rescue	169.5	10	185.5	10	193.5	10
Public Safety Communications	20	0	20	1	20	0
General Engineering	6	0	6	0	6	0
Refuse Collection	3	20	3	22	3	22
Litter Control	0	1	0	1	0	1
Maintenance	11	3	11	1	12	0
Animal Shelter	8	4	8	7	8	8
Social Services	87	2	90	2	88	2
Parks and Recreation	43	354	43	469	43	451
Planning and Development	12	0	12	0	12	0
Extension	2	0	2	0	2	0
<b>Total Positions General Fund</b>	<b>657</b>	<b>417</b>	<b>678</b>	<b>534</b>	<b>693</b>	<b>534</b>
Regional Jail Fund	214	4	215	3	212	6
Landfill Fund	28	6	28	5	28	7
Old Dominion ASAP Fund	6	5	6	4	6	3
Shawneeland Sanitary District Fund	7	8	7	8	7	7
Regional Airport Fund	12	0	11	1	12	1
CSA Fund	3	0	3	0	3	0
EMS Revenue Recovery Fund	2	0	2	0	2	0
EDA Fund	3	1	3	2	3	2
School Funds	2472.6	650	2535.1	650	2560.6	650
<b>Total Positions All Funds</b>	<b>3404.6</b>	<b>1091</b>	<b>3488.1</b>	<b>1207</b>	<b>3526.6</b>	<b>1207</b>



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

- A Project Manager position was approved for FY2026 in the County Administrator's Office.
- An Administrative Assistant position was approved for FY2026 for the Reassessment Office.
- A Deputy Clerk position was approved for FY2026 for the Clerk of the Circuit Court Office.
- Three Deputies were approved for FY2026 for the Sheriff's Office.
- Eight Firefighter/EMT's were approved for FY2026 for Fire and Rescue.
- A Permit Technician and an Inspector were approved and hired mid-year in FY2025 in the Inspections Department.
- A Custodian was approved and hired mid-year in FY2025 in the Maintenance Department.
- Two workers were transferred from Frederick County Department of Social Service to Winchester City Department of Social Services to be financially supervised in a regional program beginning in FY2026.
- A Probation Deputy Chief was approved and hired mid-year in FY2025 and four vacant officer positions were frozen to allow for salary adjustments for the Regional Jail.
- A Flightline Supervisor was approved and hired mid-year in FY2025 for the Winchester Regional Airport.
- The schools have added eight classroom teachers and 3.5 school nutrition workers in addition to eliminating NREP staff by fifteen positions for FY2026.
- The schools added 29 new positions during FY2025 due to increased state dollars and include classroom teachers and special education department leads.

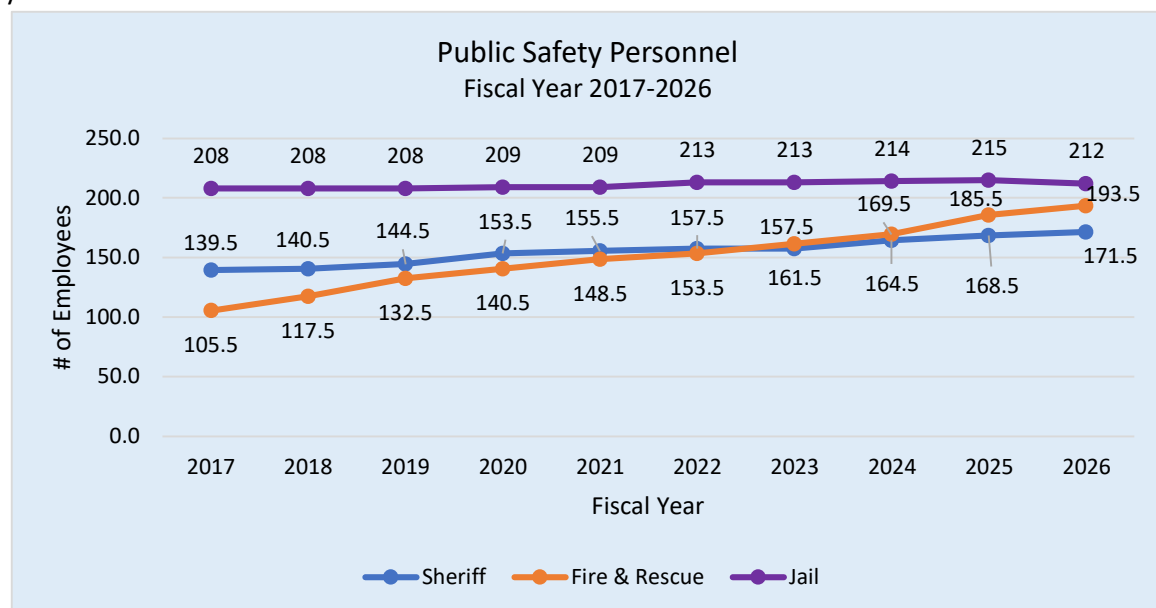




The Sheriff's Office has experienced an increased demand for public safety services due to increased organized crime, technology-based crime, and gang activity. The Sheriff's Office has seen a 23% increase in personnel over the last ten years.

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 an 84% jump in full-time personnel over the last ten years. The eight new firefighters approved in FY2026 will increase staffing at the County's second busiest fire station with a projected 3,000 calls for service a year.

The Northwestern Regional Adult Detention Center has experienced a slight increase of 2% over the last ten years.



Organization of Appropriated Funds		
Fund Type	Revenue Sources	Expenditures
<b>General Fund</b> – (Governmental Fund) This fund provides for the daily operations of the County government and is funded by local, state, federal, and other funds.	General Property Taxes 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
<b>Northwestern Regional Adult Detention Center</b> – (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
<b>Landfill</b> – (Enterprise Fund) This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.	Use of Money and Property Miscellaneous Revenue Charges for Services Fund Balance Funding	Landfill Expenses
<b>Old Dominion ASAP</b> – (Special Revenue Fund) This fund provides services for the Alcohol Safety Action Program and is funded by charges and fees.	Use of Money and Property Charges for Services Recovered Costs	Old Dominion Alcohol Safety Action Program Expenses
<b>Shawneeland Sanitary District</b> – (Special Revenue Fund) This fund provides services for the Shawneeland subdivision and is funded primarily by property assessment fees.	Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding	Shawneeland Expenses
<b>Winchester Regional Airport Operating</b> – (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
<b>Winchester Regional Airport Capital</b> – (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
<b>EMS Revenue Recovery</b> – (Special Revenue Fund) This fund provides for the expense of coordination with a third-party billing company for billing of insurance agencies for patients transported in Frederick County by volunteer and career licensed EMS units.	EMS Billings	EMS Revenue Recovery Expenses
<b>Economic Development Authority</b> – (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

<b>Development Projects Fund –</b> (Governmental Fund) This fund provides for local transportation projects	Transfers from Other Funds	Transportation related expenses
<b>County Capital Fund –</b> (Governmental Fund) This fund provides for the purchase of capital needs for the General Fund and school system.	Fund Balance Funding	Capital related expenses
<b>School Operating –</b> (Governmental Fund) This fund provides for the daily operations and maintenance of the schools and is funded by County, state, federal, and other funds.	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
<b>School Private Purpose –</b> (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
<b>School Capital –</b> (Governmental Fund) This fund accounts for and reports school construction and related expenditures of the public school system. Appropriations from the School Debt Service Fund or General Fund as well as previous year's carry forward funds are typically the sources of revenue for this fund.	Carry Forward Funds	Capital Expenses
<b>School Debt –</b> (Governmental Fund) This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related charges for school debt. County funding is the primary source of revenue with federal, state, and carry-forward funds providing partial support.	State Funds Federal Funds Carry Forward Funds Transfer from General Fund	Debt Payments
<b>School Nutrition Service –</b> (Governmental Fund) This fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.	Use of Money and Property Charges for Services Miscellaneous Revenue State Funding Federal Funding Carry Forward Funds Transfer from Other Funds	Food Service Expenses
<b>School Textbook –</b> (Governmental Fund) This fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.	Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund	School Textbook Expenses
<b>Consolidated Services –</b> (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.	Charges for Services	Consolidated Services Expenses

<b>NREP Operating</b> – (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
<b>NREP Textbook</b> – (Special Revenue Fund) This fund provides for the purchase of textbooks for NREP. It is typically funded by carry forward funds.	Carry Forward Funds Transfers from Other Funds	NREP Textbook Expenses

County Fund Structure by Fund Type						
Fund Name	Governmental Fund	Custodial Fund	Enterprise Fund	Special Revenue Fund	Internal Service Fund	Fiduciary Fund
General Fund	✓					
Development Projects Fund	✓					
County Capital Fund	✓					
School Operating Fund	✓					
School Capital Fund	✓					
School Debt Service Fund	✓					
School Nutrition Service Fund	✓					
School Textbook Fund	✓					
Northwestern Regional Adult Detention Center Fund		✓				
Airport Operating Fund		✓				
Airport Capital Fund		✓				
NREP Operating Fund		✓				
Landfill Fund			✓			
EDA Fund			✓			
Old Dominion ASAP Fund				✓		
Shawneeland Sanitary District Fund				✓		
EMS Revenue Recovery Fund				✓		
NREP Textbook Fund				✓		
Consolidated Services Fund					✓	
School Private Purpose Fund						✓

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)
- 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	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Current Real Property Taxes	\$78,118,358	\$78,300,000	\$89,655,000	\$11,355,000	14.50%
Current Public Service Corp. Taxes	2,467,177	2,500,000	2,500,000	0	0.00%
Current Personal Property Taxes	79,918,369	82,723,816	81,070,816	-1,653,000	-2.00%
Penalties	1,765,169	1,844,650	1,600,000	-244,650	-13.26%
Interest and Cost on Taxes	905,398	700,000	700,000	0	0.00%
Credit Card Charges - Treasurer	41,059	0	0	0	0.00%
Credit Card Charges - Inspections	6,111	0	0	0	0.00%
Admin. Fees for Liens	439,381	470,000	400,000	-70,000	-14.89%
Short Term Rental	391,687	200,000	300,000	100,000	50.00%
<b>TOTAL</b>	<b>\$164,052,709</b>	<b>\$166,738,466</b>	<b>\$176,225,816</b>	<b>\$9,487,350</b>	<b>5.69%</b>

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 \$1.8 million, while one penny of the personal property tax rate equates to \$169,118 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 \$0.48 per \$100 of assessed value and personal property taxes are calculated at \$4.23 per \$100 of assessed value. A reassessment of real property was conducted in calendar year 2024. Although the real estate tax rate is less than last year, the effective rate increase from the reassessment was 13.21%.

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 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.

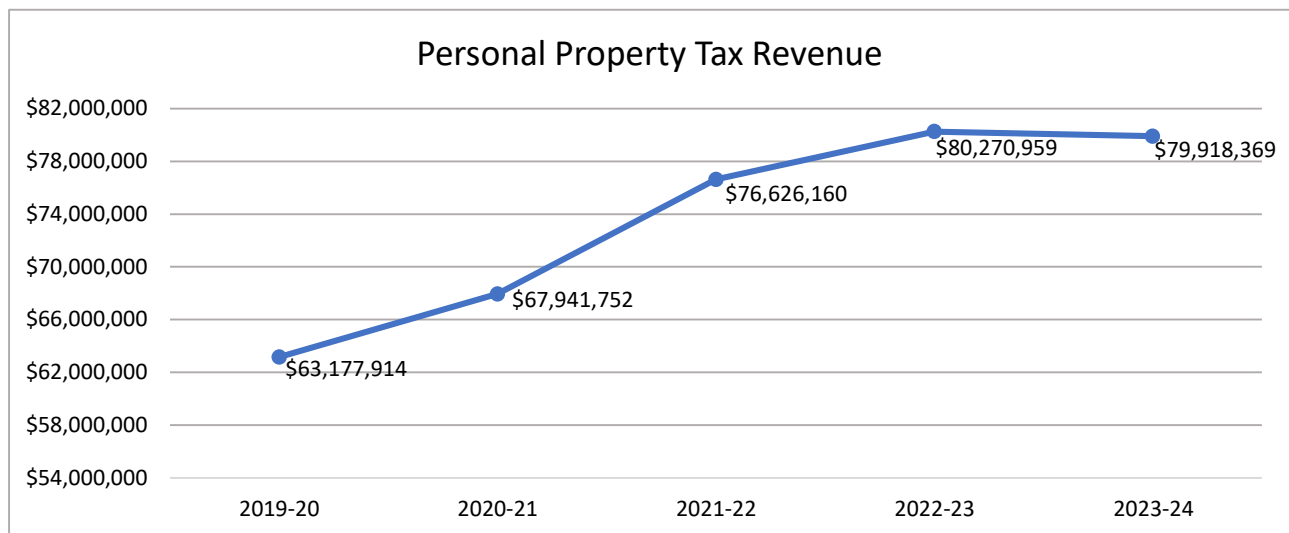
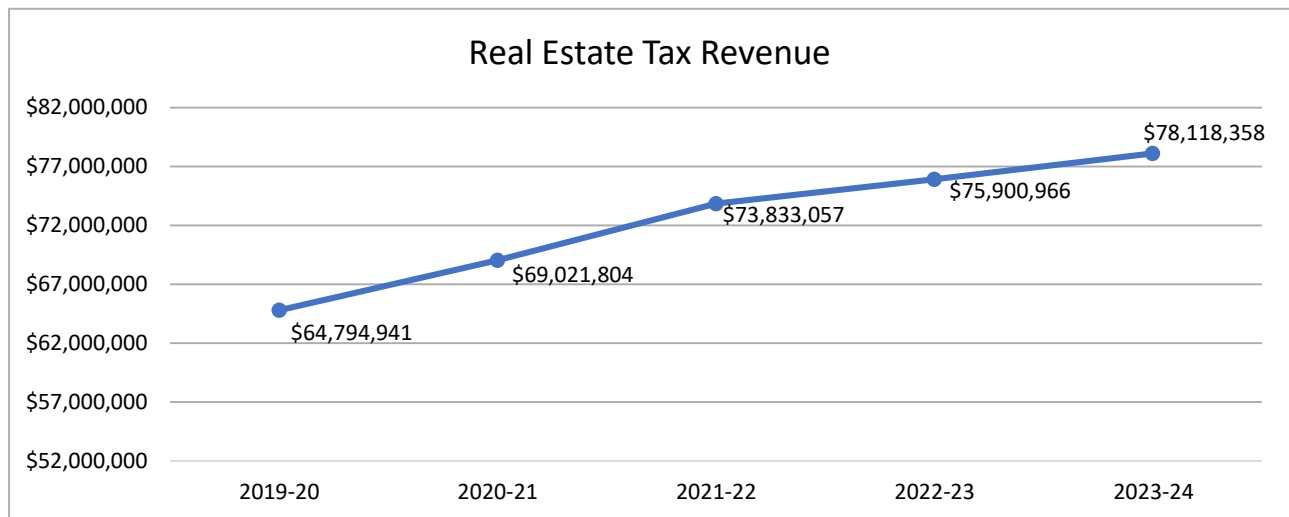
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department and are verified 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 2026:

Classification	Rate
Real Estate	\$0.48
Personal Property	\$4.23
Qualifying personal property for volunteer firefighters	\$2.25
Antique Vehicles	\$0.00
Mopeds	\$0.00
Mobile Homes	\$0.48
Aircraft	\$0.01
Business Equipment	\$4.86
Machinery and Tools	\$2.00
Contract Carrier Classified Vehicles	\$2.00

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



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

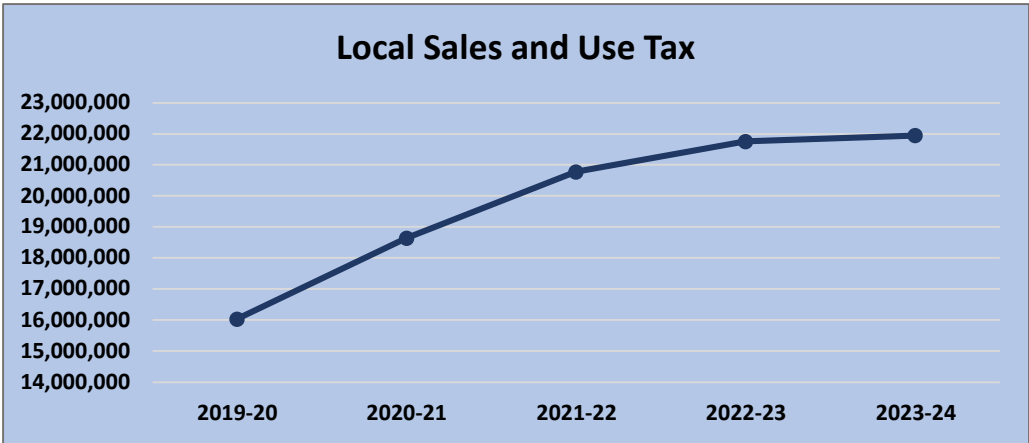
Non-Profit Organization	Assessed Prop. Value	2025 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2025 Tax Liability
American Battlefield Trust	\$141,000	\$677	Northwestern Community Services	\$2,475,200	\$11,881
American Legion	1,017,600	4,884	Outreach to Asian Nationals	1,215,300	5,833
American Red Cross	1,651,400	7,927	People Incorporated of Virginia	1,681,400	8,071
Back Creek Ruritan	458,700	2,202	Potomac Appalachian Trail Club	1,057,000	5,074
Belle Grove, Inc.	292,300	1,403	Reynolds Store Fire Company	1,315,500	6,314
Blue Ridge Hospice	1,075,900	5,164	Round Hill Ruritan Club	305,800	1,468
Cedar Creek Battlefield Foundation	1,647,100	7,906	The Salvation Army	3,480,800	16,708
Clearbrook Volunteer Fire Company	936,700	4,496	Shenandoah Area Council, Inc.	2,935,300	14,089
Elks Club of Winchester, Inc.	2,069,800	9,935	Shenandoah Valley Battlefields	20,975,300	100,681
Fort Collier Civil War Center	601,400	2,887	Shenandoah Valley Community	1,713,400	8,224
Frederick County, VA	4,871,800	23,385	Star Tannery Fire Company	329,500	1,582
Gainesboro Fire Company	1,004,900	4,824	Stephens City Fire Company	1,534,800	7,367
Gainesboro Ruritan Club, Inc.	93,600	449	Stephens City Lodge No. 2483	1,153,100	5,535
Girl Scouts of Shawnee Council	766,800	3,681	Stone House Foundation, Inc.	1,624,800	7,799
Gore Fire Company	935,300	4,489	Stonewall Ruritan Club	671,200	3,222
Grafton, Inc.	4,319,400	20,733	The Bernstein Family Foundation	500	2
Greenwood Fire Company	2,204,100	10,580	Trustees of the Gravel Springs	65,400	314
Kernstown Battlefield Association	3,179,000	15,259	Uptons Charge LLC	90,400	434
Middletown Fire Company	1,854,000	8,899	Winchester-Frederick Conserv. Club	2,077,200	9,971
National Trust for Historic Preserv.	4,039,900	19,392	Winchester Izaak Walton Club	1,264,500	6,070
Nature Conservancy	140,400	674	Winchester Medical Center	6,902,300	33,131
North Mountain Fire Company	705,500	3,386	Woodmen of the World	451,800	2,169
			Youth Development Center	2,078,800	9,978
Total				\$89,405,900	\$429,148
*Does not include school or religious properties					

Other Local Taxes	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Local Sales & Use Taxes	\$21,949,826	\$23,534,152	\$24,134,152	\$600,000	2.55%
Communications Sales Tax	880,437	1,000,000	1,000,000	0	0.00%
Utility Tax - Electric	2,587,362	2,700,000	2,700,000	0	0.00%
Utility Tax - Gas	1,310,517	1,350,000	1,350,000	0	0.00%
Business & Prof. Occupation Licenses	11,036,428	11,240,000	11,240,000	0	0.00%
Motor Vehicle Licenses	2,734,498	2,650,000	2,700,000	50,000	1.89%
Bank Stock Taxes	708,563	650,000	700,000	50,000	7.69%
Recordation Taxes	1,661,742	1,500,000	1,800,000	300,000	20.00%
Tax on Wills	25,964	25,000	25,000	0	0.00%
Additional Tax on Deeds of Conveyance	510,853	550,000	595,858	45,858	8.34%
Meals Tax and Lodging Tax	8,943,464	10,287,383	10,287,383	0	0.00%
Street Lights/Star Fort Fees	32,291	32,250	32,350	100	0.31%
<b>TOTAL</b>	<b>\$52,381,945</b>	<b>\$55,518,785</b>	<b>\$56,564,743</b>	<b>\$1,045,958</b>	<b>1.88%</b>

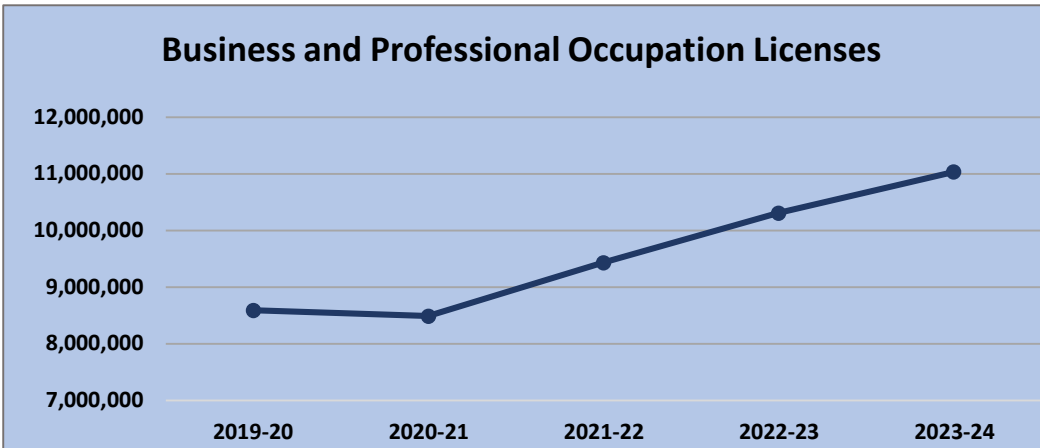
Recordation taxes are taxes paid on the transfer and recording of real estate. FY2026 recordation taxes were budgeted with a small increase. The housing and refinancing markets are improving slightly with the decrease in interest rates. Increased housing costs also contribute to the budget increase. 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 2.55% increase over the prior year from state projections.



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 and increased taxable receipts in existing businesses. Actual collections for Business and Professional Licenses (BPOL) have increased 37% over the past five years.

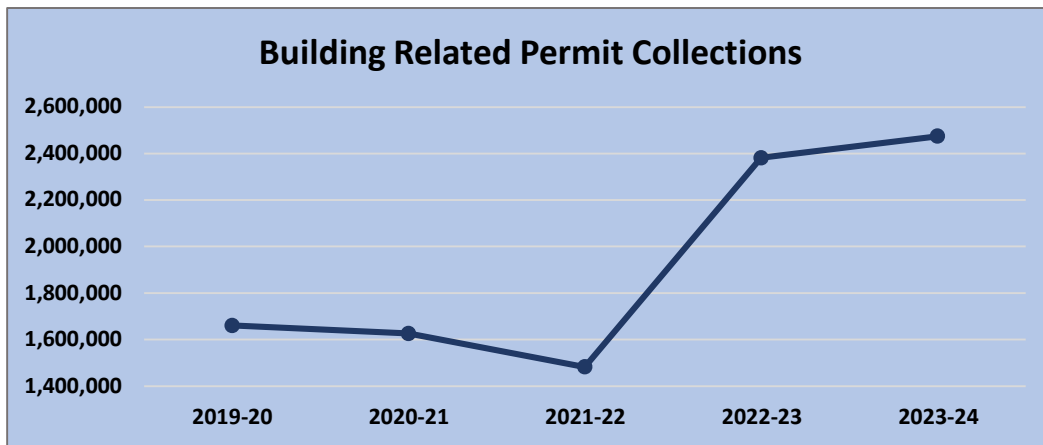


Meals tax is currently increasing 3.5% and lodging tax is experiencing a slight decrease. Lodging taxes were more impacted during the pandemic years, however, meals tax increased over 20% during this time period, which is what drives the increase shown in the chart on the following page.



Permits, Fees & Licenses	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Dog Licenses	\$24,415	\$30,000	\$25,000	-\$5,000	-16.67%
Land Use Application Fees	7,175	3,550	8,000	4,450	125.35%
Transfer Fees	3,472	3,500	3,500	0	0.00%
Development Review Fees	592,096	650,000	500,000	-150,000	-23.08%
Building Permits	1,912,376	1,341,596	1,596,499	254,903	19.00%
2% State Fees	425	0	0	0	0.00%
Electrical Permits	430,425	103,990	121,749	17,759	17.08%
Plumbing Permits	27,705	31,749	36,781	5,032	15.85%
Mechanical Permits	97,021	116,211	137,291	21,080	18.14%
Sign Permits	7,190	6,454	7,680	1,226	19.00%
Explosive Storage Permits	400	0	0	0	0.00%
Blasting Permits	1,400	0	0	0	0.00%
Institutional Inspection Permits	10,800	11,000	11,000	0	0.00%
Land Disturbance Permits	564,235	303,000	361,000	58,000	19.14%
Septic Hauler Permits	400	0	0	0	0.00%
Sewage Installation License	600	0	0	0	0.00%
Residential Pump and Haul Fees	200	0	0	0	0.00%
Transfer Development Rights	3,200	0	0	0	0.00%
Small Cell Tower Permit	0	0	0	0	0.00%
<b>TOTAL</b>	<b>\$3,683,535</b>	<b>\$2,601,050</b>	<b>\$2,808,500</b>	<b>\$207,450</b>	<b>7.98%</b>

Permits, Fees, and Licenses are mainly driven by building and land disturbance permits and development review fees. In past years, this category showed an increase in budgeted revenue that was mostly driven 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. For FY2026, permits continue to show a steady increase. The housing supply shortage, along with lower housing costs compared to surrounding localities, continue to fuel home sales in Frederick County.



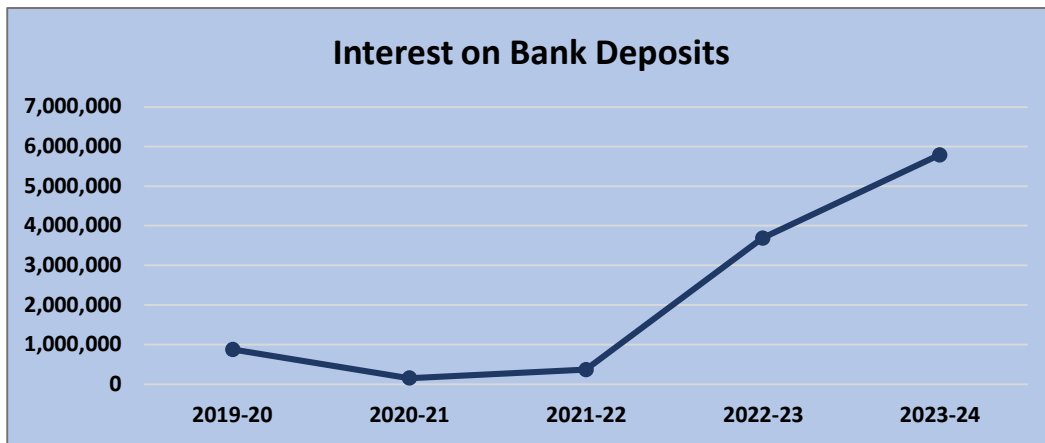
	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
<b>Fines and Forfeitures</b>					
Court Fines and Forfeitures	\$235,913	\$250,000	\$250,000	\$0	0.00%
Penalty - Bad Checks	20,012	12,000	12,000	0	0.00%
Registrar Fines	1,300	0	0	0	0.00%
<b>TOTAL</b>	<b>\$257,225</b>	<b>\$262,000</b>	<b>\$262,000</b>	<b>\$0</b>	<b>0.00%</b>

Fines and Forfeitures are revenues collected for court fines because of violations of county laws and ordinances. These fees/fines are mainly collected in the County's General District Court and Circuit Court Offices. FY2026 is budgeted at present level for court fines and forfeitures.

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	\$5,790,494	\$3,500,000	\$4,300,000	\$800,000	22.86%
Rental of Property	1,761	0	920	920	100.00%
Sunnyside Plaza Rental Income	53,860	49,819	51,625	1,806	3.63%
Sale of Salvage and Surplus	312,729	0	0	0	0.00%
Sale of Salvage and Surplus - Sheriff	66,823	25,000	25,000	0	0.00%
Forfeited Property and Funds	73,430	0	0	0	0.00%
Sale of Property	10,500	0	0	0	0.00%
<b>TOTAL</b>	<b>\$6,309,597</b>	<b>\$3,574,819</b>	<b>\$4,377,545</b>	<b>\$802,726</b>	<b>22.46%</b>

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 FY2025 actual collections exceeding budget projections, FY2026 shows a budget increase of 22%. 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.

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	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Excess Fees of Clerk	\$30,615	\$56,472	\$50,000	-\$6,472	-11.46%
Sheriff's Fees	2,524	2,524	2,524	0	0.00%
Law Library Fees	14,240	12,200	12,200	0	0.00%
Handgun Permit Fees	41,681	50,000	50,000	0	0.00%
Clerk Fees - Courthouse Security	178,894	160,000	217,000	57,000	35.63%
Bond Management Fees - Planning	35,800	40,000	40,000	0	0.00%
Courthouse Maintenance Fees	34,951	0	0	0	0.00%
E-Summons Fees	19,652	27,000	27,000	0	0.00%
Blood/DNA Test Fees	1,457	1,000	1,000	0	0.00%
Commonwealth E-Summons Fees	6,987	0	0	0	0.00%
Short Term Lodging Fees	3,800	2,000	1,000	-1,000	-50.00%
Sheriff Parking Tickets	720	0	0	0	0.00%
Adoption/Reclamation Fees/Donations	48,146	66,000	66,000	0	0.00%
Spay/Neuter Fees	12,020	9,000	9,000	0	0.00%
Donations/Conservation Easements	200	0	0	0	0.00%
Parks and Recreation Fees	3,354,396	3,923,610	3,942,300	18,690	0.48%
Sale of GIS Products	264	0	0	0	0.00%
Postponement Fees - Planning	1,500	0	0	0	0.00%
<b>TOTAL</b>	<b>\$3,787,847</b>	<b>\$4,349,806</b>	<b>\$4,418,024</b>	<b>\$68,218</b>	<b>1.57%</b>

Excess Fees of Clerk is the return from the state of two-thirds of the fees collected by the County Clerk and remitted to the state. A large portion of Clerk fees are related to real estate recordings. When mortgage interest rates are low, refinancing procedures increase excess fees of the Clerk.

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 increase of 74%. This increase is largely due to parks events being canceled during the pandemic years. 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) have contributed to the resurgence of revenues. It is anticipated that growth will continue into FY2026 but at a more gradual pace..



	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
<b>Miscellaneous</b>					
Miscellaneous	\$137,354	\$0	\$0	\$0	0.00%
Recreation Donations	111,833	91,850	95,000	3,150	3.43%
Donations - Other	190,286	0	0	0	0.00%
Sheriff Donations	19,907	0	0	0	0.00%
Refunds - Other	32	0	0	0	0.00%
Refunds - Worker's Comp/Insurance	0	0	0	0	0.00%
Drug Awareness Program (DARE)	300	0	0	0	0.00%
Specialized Reports	130	0	0	0	0.00%
Recycling Refund	149,870	139,400	142,800	3,400	2.44%
Credit Due Customers - Parks	-47,059	0	0	0	0.00%
Parks & Rec. - Reserve Revenue	3,592	0	0	0	0.00%
National Opioid Settlement	533,361	0	0	0	0.00%
<b>TOTAL</b>	<b>\$1,099,606</b>	<b>\$231,250</b>	<b>\$237,800</b>	<b>\$6,550</b>	<b>2.83%</b>

Recreation Donations are mostly made up of corporate and personal donations to the annual Winter Wonderland event at Clearbrook Park and the Battlefield Half Marathon held in November of each year. The Parks and Recreation Department continues to approach donations as 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. Funds are not budgeted for refunds, but this negative revenue offsets other park revenue.

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 FY2024 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.

<b>Recovered Costs</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Recovered Costs - Treasurer's Office	\$73,200	\$30,500	\$0	-\$30,500	-100.00%
Recovered Costs - Social Services	61,996	70,000	60,000	-10,000	-14.29%
Purchasing Card Rebate	181,892	185,000	180,000	-5,000	-2.70%
Recovered Costs - IT/GIS	27,261	27,261	12,261	-15,000	-55.02%
Recovered Costs - F&R Fee Recovery	897,761	575,463	575,463	0	0.00%
Recovered Costs - Fire Companies	205,185	205,455	205,455	0	0.00%
Recovered Costs - Sheriff	142,240	163,575	168,575	5,000	3.06%
Recovered Costs - FOIA	2,445	0	0	0	0.00%
Reimbursement - Commonwealth	8,434	14,000	8,000	-6,000	-42.86%
Reimb. - Public Works Cleanup/Planning	25	0	0	0	0.00%
Clarke County Container Fees	68,822	73,380	82,692	9,312	12.69%
Winchester Container Fees	55,033	57,420	58,140	720	1.25%
Refuse Disposal Fees	101,954	110,868	122,532	11,664	10.52%
Recycling Revenue	23,032	20,400	13,700	-6,700	-32.84%
Sheriff - Restitution	5,440	0	0	0	0.00%
Container Fees - Bowman Library	2,197	1,836	2,040	204	11.11%
Restitution - Other	2,912	0	0	0	0.00%
Litter-Thon/Keep VA Beautiful	0	0	0	0	0.00%
Gasoline Tax Refunds	16,481	0	16,000	16,000	100.00%
Reimb. - General District Court	23,060	22,000	23,000	1,000	4.55%
Reimb. - Public Works Salaries	20,000	20,000	20,000	0	0.00%
Reimbursement - Task Force	69,641	93,000	93,000	0	0.00%
Reimbursement - Elections	500	0	0	0	0.00%
Westminster - In Lieu of Taxes	43,551	40,694	43,551	2,857	7.02%
Reimbursement - Street Signs	1,017	0	0	0	0.00%
Labor/Grounds Maint. - School Board	284,730	314,000	314,000	0	0.00%
Proffers	2,821,210	0	0	0	0.00%
Comcast PEG Grant	63,102	0	0	0	0.00%
Fire School Programs	5,560	4,500	4,500	0	0.00%
Clerk Reimbursement to County	6,667	6,000	6,617	617	10.28%
Reimbursement - Sheriff	40,178	0	0	0	0.00%
Equip/Grounds Maintenance-School Board	102,138	86,500	96,500	10,000	11.56%
<b>TOTAL</b>	<b>\$5,357,664</b>	<b>\$2,121,852</b>	<b>\$2,106,026</b>	<b>-\$15,826</b>	<b>-0.75%</b>

Recovered Costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation, and other designated areas. Recovered Costs – Treasurer’s Office are fees collected for billing and collection services for sanitary district bond projects. These projects were paid in full in FY2025.

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. FY2025 projected Fee Recovery is \$773,328. FY2026 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	
FY2020	\$1,636,944
FY2021	\$1,849,512
FY2022	\$3,180,461
FY2023	\$3,906,812
FY2024	\$2,821,210

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

Parks and Recreation	\$1,187,212
Fire and Rescue	\$950,647
Frederick County Public Schools	\$3,715,900
County Administration – Registrar Office expansion & Transportation	\$2,135,547

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.

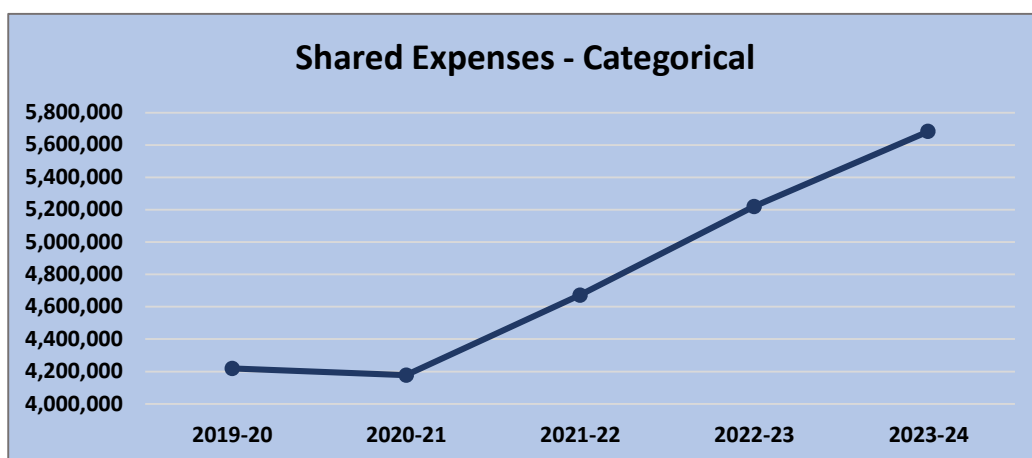
Equip/Grounds Maintenance-School Board are fees associated with equipment usage by Parks and Recreation for school ground maintenance. These funds are reserved at the end of the year for replacement equipment.

<b>Non-Categorical Aid</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Carriers Tax/Mobile Home Titling	\$211,654	\$200,000	\$215,000	\$15,000	7.50%
Auto Rental Tax	240,512	250,000	240,000	-10,000	-4.00%
<b>TOTAL</b>	<b>\$452,166</b>	<b>\$450,000</b>	<b>\$455,000</b>	<b>\$5,000</b>	<b>1.11%</b>

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.

<b>Shared Expenses - Categorical</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Commonwealth Attorney	\$740,699	\$764,607	\$803,350	\$38,743	5.07%
Sheriff	3,627,743	3,673,086	3,788,086	115,000	3.13%
Commissioner of the Revenue	309,794	301,758	295,410	-6,348	-2.10%
Treasurer	259,701	282,465	290,938	8,473	3.00%
Registrar/Electoral Board	98,314	97,000	98,000	1,000	1.03%
Clerk of the Circuit Court	647,436	723,097	713,046	-10,051	-1.39%
<b>TOTAL</b>	<b>\$5,683,687</b>	<b>\$5,842,013</b>	<b>\$5,988,830</b>	<b>\$146,817</b>	<b>2.51%</b>

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County's constitutional offices. The locality continues to fund a large portion of the County's constitutional offices. The state has shifted much of the cost of operations of these offices to the locality. While state funding has increased slightly to \$5.9 million for FY2026, Frederick County's share of these offices has increased to \$27 million.



<b>Categorical Aid - State</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Public Assistance Grants	\$6,220,053	\$6,376,840	\$6,321,304	-\$55,536	-0.87%
Litter Control Grant	33,510	33,510	29,546	-3,964	-11.83%
Dept. of Transportation Safety	0	0	30,000	30,000	100.00%
Other Revenue from the Commonwealth	7,998	0	6,760	6,760	100.00%
Four-For-Life Funds	100,734	100,000	100,000	0	0.00%
Emergency Services Fire Program	396,432	375,000	375,000	0	0.00%
DMV Grant Funding	0	57,650	50,518	-7,132	-12.37%
State Grant - Emergency Services	0	147,297	288,097	140,800	95.59%
State Reimbursement - Elections	80,006	0	0	0	0.00%
State Grant - Parks	37,157	0	1,354,904	1,354,904	100.00%
State Grant - Sheriff	278,987	766,000	564,252	-201,748	-26.34%
JJC Grant	128,358	128,358	128,358	0	0.00%
Rent/Lease Payments - DSS	259,328	259,327	282,572	23,245	8.96%
Spay/Neuter Assistance - State	4,112	2,775	3,045	270	9.73%
State Reimbursement - EDA	0	0	0	0	0.00%
Wireless 911 Grant	358,159	336,000	336,000	0	0.00%
State Forfeited Assets Funds	10,491	0	0	0	0.00%
Victim Witness Grant	187,404	192,947	192,947	0	0.00%
State Grant - Public Communications	157,092	4,000	4,000	0	0.00%
Payment in Lieu of Taxes	21,255	0	0	0	0.00%
<b>TOTAL</b>	<b>\$8,281,076</b>	<b>\$8,779,704</b>	<b>\$10,067,303</b>	<b>\$1,287,599</b>	<b>14.67%</b>

Categorical Aid consists of revenue received from the Commonwealth of Virginia that is designated for specific purposes. In many cases, federal funding flows through state funding to the locality. An example of this is the public assistance grants which are reimbursement for social service programs. 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.

The State Grant – Emergency Services is to purchase, high acuity manikins for EMS training and a box truck to replace a mass casualty trailer.

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.

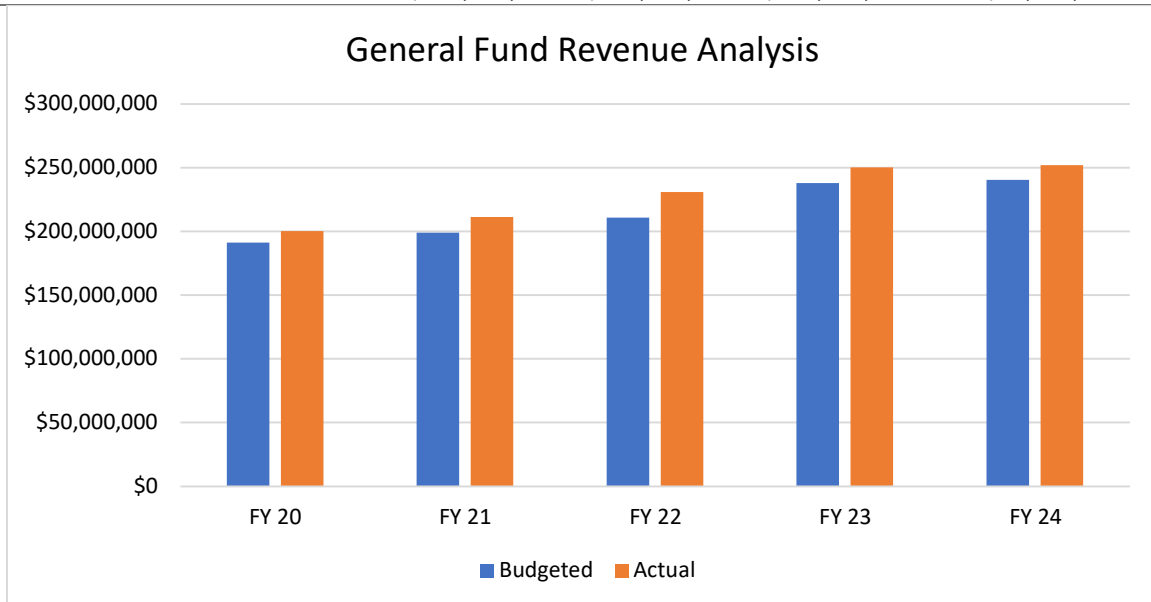
<b>Categorical Aid - Federal</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
DMV Grant - Federal	\$24,495	\$0	\$0	\$0	0.00%
Federal Grant - Sheriff	0	0	21,650	21,650	100.00%
Federal Forfeited Assets - DOJ	8,967	0	0	0	0.00%
Housing Illegal Aliens	20,998	0	0	0	0.00%
Federal Funds - Sheriff	4,030	0	0	0	0.00%
Emergency Services Grant	585,449	161,667	322,352	160,685	99.39%
Federal Forfeited Assets - Treasurer	4,450	0	0	0	0.00%
<b>TOTAL</b>	<b>\$648,389</b>	<b>\$161,667</b>	<b>\$344,002</b>	<b>\$182,335</b>	<b>112.78%</b>

The federal grant for the Sheriff's Office funds personnel for task force and regional grants. The Sheriff's Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption. The Emergency Services Grant consists of two grants, if awarded, to purchase a foam trailer to combat flammable liquid fires and aircraft emergencies and twenty battery powered stair chairs to move patients up and down stairs to reduce the number of lifting injuries to staff.

<b>Non-Revenue Receipts</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Transfer from County Capital Fund	\$7,168,269	\$5,672,056	\$3,955,775	-\$1,716,281	-30.26%
Transfer from Capital Projects Fund	43,918	0	0	0	0.00%
Funding from Fund Balance	0	0	0	0	0.00%
<b>TOTAL</b>	<b>\$7,212,187</b>	<b>\$5,672,056</b>	<b>\$3,955,775</b>	<b>-\$1,716,281</b>	<b>-30.26%</b>

Funding from Fund Balance are funds that have been appropriated from the County's unreserved fund balance. These funds are normally needed to balance the budget when the County's budgeted expenditures exceed budgeted revenue. 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.

<b>Total General Fund</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
<b>FUND TOTAL</b>	<b>\$259,207,633</b>	<b>\$256,303,468</b>	<b>\$267,811,364</b>	<b>\$11,507,896</b>	<b>4.49%</b>



Source: Annual Comprehensive Financial Report

This chart shows FY 2020 – FY 2024 budgeted to actual revenue for the General Fund. Actual revenues have come in higher than budgeted projections at an average of 6% over the last five fiscal years.

## NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND REVENUES

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property					
Interest on Bank Deposits	\$489,012	\$200,000	\$260,000	\$60,000	30.00%
Sale of Salvage and Surplus	10,300	0	0	0	0.00%
TOTAL	499,312	200,000	260,000	60,000	30.00%
Charges for Services					
Client Supervision Fees	22,883	11,006	72,564	61,558	559.31%
Drug Testing Fees	30	0	1,000	1,000	100.00%
Work Release Fees	308,386	335,000	340,000	5,000	1.49%
Miscellaneous	20,229	20,000	30,500	10,500	52.50%
Phone Commissions	544,479	545,000	545,000	0	0.00%
Food & Staff Reimb. - Juv. Det. Center	102,504	75,000	115,000	40,000	53.33%
Electronic Monitoring Part. Fees	39,524	25,000	50,000	25,000	100.00%
TOTAL	1,038,035	1,011,006	1,154,064	143,058	14.15%
Recovered Costs					
Local Contributions	8,367,458	8,188,389	8,210,281	21,892	0.27%
Recovered Costs - Worker's Comp	20,226	0	0	0	0.00%
Medical & Health Reimbursement	44,606	45,000	60,000	15,000	33.33%
TOTAL	8,432,290	8,233,389	8,270,281	36,892	0.45%
Categorical Aid - State and Federal					
State Grants	303,066	257,549	575,594	318,045	123.49%
DOC Medical Reimbursement	0	0	0	0	0.00%
DOC Contract Beds	1,379,917	1,455,063	1,505,063	50,000	3.44%
Shared Expenses - Regional Jail	8,131,607	8,694,909	8,744,909	50,000	0.58%
Federal Bureau of Prisons	9,625	0	0	0	0.00%
Local Offender Probation	463,173	465,996	579,425	113,429	24.34%
Pretrial Expansion Grant	342,191	349,269	354,116	4,847	1.39%
TOTAL	10,629,579	11,222,786	11,759,107	536,321	4.78%
Non-Revenue Receipts					
Transfer - General Operating Fund	7,110,636	7,238,116	6,644,578	-593,538	-8.20%
Funding from Fund Balance	377,727	1,510,700	2,506,000	995,300	65.88%
TOTAL	7,488,363	8,748,816	9,150,578	401,762	4.59%
FUND TOTAL	\$28,087,579	\$29,415,997	\$30,594,030	\$1,178,033	4.00%

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 FY2026, Clarke County's portion is 2.99%, Fauquier County's portion is 17.14%, the City of Winchester's portion is 35.14%, and Frederick County's portion is 44.73%. For Frederick County, this is a decrease of 2.19%.

For FY2026, the Northwestern Regional Adult Detention Center's budget increased by \$1,178,033, or 4% over FY2025. FY2026 is projected to see increased funding from the Virginia Compensation Board as well as other state agencies. Contributions from other participating localities is based on above contribution funding percentages.



## LANDFILL FUND REVENUES

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property					
Interest on Bank Deposits	\$2,195,403	\$750,000	\$750,000	\$0	0.00%
Sale of Salvage and Surplus	194,452	160,000	160,000	0	0.00%
TOTAL	2,389,855	910,000	910,000	0	0.00%
Charges for Services					
Interest Charges	7,462	0	0	0	0.00%
Credit Card Charges	2,164	0	0	0	0.00%
Sanitary Landfill Fees	9,041,664	8,991,300	11,239,200	2,247,900	25.00%
Charges for Tire Recycling	303,219	228,000	210,000	-18,000	-7.89%
Regional Electronic Recycling	35,420	80,000	67,200	-12,800	-16.00%
Greenhouse Gas Credit Sales	121,793	30,000	30,000	0	0.00%
Landfill Gas to Electricity	400,241	378,432	315,360	-63,072	-16.67%
Renewable Energy Credits	155,355	315,360	515,298	199,938	63.40%
TOTAL	10,067,318	10,023,092	12,377,058	2,353,966	23.49%
Miscellaneous Revenue					
Miscellaneous	28,025	0	0	0	0.00%
Refunds - Other	825	0	0	0	0.00%
TOTAL	28,850	0	0	0	0.00%
Non-Revenue Receipts					
Sale of Major Equipment	240,000	0	0	0	0.00%
Funding from Fund Balance	0	910,431	547,436	-362,995	-39.87%
TOTAL	240,000	910,431	547,436	-362,995	-39.87%
FUND TOTAL	\$12,726,023	\$11,843,523	\$13,834,494	\$1,990,971	16.81%

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 \$99 per megawatt hour has been generated, which includes raw power, renewable energy credits, and carbon credits as of the end of April 2025.



Landfill Gas to Energy Plant

The Landfill tipping fees are Commercial/Industrial at \$64/ton, Construction Demolition Debris at \$58/ton, Municipal at \$28/ton, Municipal Sludge at \$44/ton, and Miscellaneous Rubble Debris at \$58/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

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property					
Interest on Bank Deposits	\$3,591	\$1,500	\$3,600	\$2,100	140.00%
TOTAL	3,591	1,500	3,600	2,100	140.00%
Charges for Services					
Driver Improvement Clinic Fees	660	4,800	30,000	25,200	525.00%
ASAP Fees	234,669	485,723	485,000	-723	-0.15%
On-Line Payments	214,239	0	0	0	0.00%
Community Service Fees	0	6,750	5,250	-1,500	-22.22%
Credit Card Fees	5,329	0	0	0	0.00%
TOTAL	454,897	497,273	520,250	22,977	4.62%
Recovered Costs					
Reimbursement - City of Winchester	49,332	49,332	51,410	2,078	4.21%
Reimbursement - Clarke County	8,000	8,000	10,000	2,000	25.00%
Reimbursement - Other Localities	0	43,000	45,000	2,000	4.65%
Drug Offender Fees	362	0	0	0	0.00%
Drug Offender Urine Screens	3,200	4,050	21,000	16,950	418.52%
TOTAL	60,894	104,382	127,410	23,028	22.06%
Categorical Aid					
State ASAP Reimbursement	0	0	0	0	0.00%
TOTAL	0	0	0	0	0.00%
Non-Revenue Receipts					
Funding from Fund Balance	33,496	19,943	0	-19,943	-100.00%
TOTAL	33,496	19,943	0	-19,943	-100.00%
FUND TOTAL	\$552,878	\$623,098	\$651,260	\$28,162	4.52%

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 74% of the FY2026 revenue with the remainder coming mainly from reimbursements from participating localities, driver improvement clinic fees, and drug offender urine screens. The mission is to reduce the number of impaired driving-related accidents. A goal is to provide convicted DUI offenders with a meaningful alternative to incarceration, fines and loss of driving privileges through program participation.

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

## SHAWNEELAND SANITARY DISTRICT FUND REVENUES

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
General Property Taxes					
Sanitary District Taxes	\$862,486	\$859,160	\$861,800	\$2,640	0.31%
Penalties	11,243	0	0	0	0.00%
Interest and Cost on Taxes	26,634	0	0	0	0.00%
Credit Card Charges - Taxes	21	0	0	0	0.00%
TOTAL	900,384	859,160	861,800	2,640	0.31%
Use of Money and Property					
Interest on Bank Deposits	90,510	8,000	8,000	0	0.00%
TOTAL	90,510	8,000	8,000	0	0.00%
Recovered Costs					
Reimb. - Sanitary District Culverts	6,092	1,000	1,000	0	0.00%
TOTAL	6,092	1,000	1,000	0	0.00%
Non-Revenue Receipts					
Funding from Fund Balance	0	561,410	324,203	-237,207	-42.25%
TOTAL	0	561,410	324,203	-237,207	-42.25%
FUND TOTAL	\$996,986	\$1,429,570	\$1,195,003	-\$234,567	-16.41%

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 2026 fiscal year. There are approximately 970 improved lots and 1,901 unimproved lots located in Shawneeland.

## WINCHESTER REGIONAL AIRPORT OPERATING FUND REVENUES

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property					
Interest on Bank Deposits	45,135	0	0	0	0.00%
TOTAL	45,135	0	0	0	0.00%
Miscellaneous Revenue					
Hanger Application Deposits	1,500	0	0	0	0.00%
Sale of Products and Lease Income	2,636,879	2,850,749	2,987,202	136,453	4.79%
TOTAL	2,638,379	2,850,749	2,987,202	136,453	4.79%
State/Federal Revenue					
Revenue from the Commonwealth	5,051	18,500	21,000	2,500	13.51%
TOTAL	5,051	18,500	21,000	2,500	13.51%
Transfers/Non-Revenue Receipts					
Localities - City of Winchester	14,196	9,775	6,670	-3,105	-31.76%
General Operating Fund	42,589	32,725	22,330	-10,395	-31.76%
TOTAL	56,785	42,500	29,000	-10,395	-24.46%
FUND TOTAL	\$2,745,350	\$2,911,749	\$3,037,202	\$125,453	4.31%

The Winchester Regional Airport, a 385 acre public use facility is owned and managed by The Winchester Regional Airport Authority, comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County. 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 FY2026 make up 65% of this revenue item and hangar rentals and land leases make up 26%. Frederick County's contribution funds 0.7% of airport operations.

## **WINCHESTER REGIONAL AIRPORT CAPITAL FUND REVENUES**

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
State/Federal/Misc. Revenue					
Revenue from the Commonwealth	\$2,956,381	\$10,654,402	\$529,908	-\$10,124,494	-95.03%
Revenue from the Federal Government	1,642,091	12,018,484	9,641,565	-2,376,919	-19.78%
Contribution from Outside Source	13,496	0	0	0	0.00%
TOTAL	4,611,968	22,672,886	10,171,473	-12,501,413	-55.14%
Transfers/Non-Revenue Receipts					
Other Locality Contributions	46,488	45,069	62,432	17,363	38.53%
General Operating Fund	104,236	150,885	158,795	7,910	5.24%
Loan Proceeds	0	2,406,560	0	-2,406,560	-100.00%
Funding from Fund Balance	4,052,622	293,957	0	-293,957	-100.00%
TOTAL	4,203,346	2,896,471	221,227	-2,675,244	-92.36%
FUND TOTAL	\$8,815,314	\$25,569,357	\$10,392,700	-\$15,176,657	-59.35%

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 include completion of new terminal building, reconstruction of apron, and rehabilitation of taxiways. Projects for FY2026 include construction of a parallel taxiway, Homeland Security Access Control projects, and Northside Site Preparation.

## **LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES**

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Fees					
Fees Receivable	\$788,663	\$625,410	\$0	-\$625,410	-100.00%
Penalties	8,438	0	0	0	0.00%
Interest	16,663	0	0	0	0.00%
Credit Card Charges	41	0	0	0	0.00%
TOTAL	813,805	625,410	0	-625,410	-100.00%
Miscellaneous Revenue					
Miscellaneous	0	0	0	0	0.00%
Interest	36,035	0	0	0	0.00%
Local Reserves	0	1,119,168	0	-1,119,168	-100.00%
TOTAL	36,035	1,119,168	0	-1,119,168	-100.00%
FUND TOTAL	\$849,840	\$1,744,578	\$0	-\$1,744,578	-100.00%

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, was sufficient to pay off the bond in FY2025.

## **EMS REVENUE RECOVERY FUND REVENUES**

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
<b>Charges for Services</b>					
EMS Billings	\$2,900,875	\$2,624,594	\$2,738,362	\$113,768	4.33%
TOTAL	2,900,875	2,624,594	2,738,362	113,768	4.33%
<b>FUND TOTAL</b>	<b>\$2,900,875</b>	<b>\$2,624,594</b>	<b>\$2,738,362</b>	<b>\$113,768</b>	<b>4.33%</b>

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

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

The mileage is paid out 100% to the stations that run the calls. The base rate that is received is split evenly with the County after program expenses have been deducted. Program expenses for FY2026 include two Lifepak35 AED/Monitor System replacements and three Lucas System chest compression machine replacements.

## **ECONOMIC DEVELOPMENT AUTHORITY FUND REVENUES**

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
<b>Recovered Costs</b>					
Recovered Costs	\$41	\$27,290	\$27,290	\$0	0.00%
TOTAL	41	27,290	27,290	0	0.00%
<b>Non-Revenue Receipts</b>					
Transfer from General Operating Fund	735,368	726,152	745,601	19,449	2.68%
TOTAL	735,368	726,152	745,601	19,449	2.68%
<b>FUND TOTAL</b>	<b>\$735,409</b>	<b>\$753,442</b>	<b>\$772,891</b>	<b>\$19,449</b>	<b>2.58%</b>

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.

## **DEVELOPMENT PROJECT FUND REVENUES**

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Non-Revenue Receipts					
Transfer from County Capital Fund	\$6,041,046	\$3,200,000	\$7,000,000	\$3,800,000	0.00%
TOTAL	6,041,046	3,200,000	7,000,000	3,800,000	118.75%
Other Revenue					
Bond Proceeds	71,825	0	0	0	0.00%
TOTAL	71,825	0	0	0	0.00%
State Revenue					
Virginia Department of Transportation	1,190,045	0	0	0	0.00%
TOTAL	1,190,045	0	0	0	0.00%
FUND TOTAL	\$7,302,916	\$3,200,000	\$7,000,000	\$3,800,000	118.75%

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. Bond revenue is when a performance bond is called for a road project. In FY2026, funding was provided from the County Capital Fund to increase funds available for transportation projects when needed in the future.

## **COUNTY CAPITAL FUND REVENUES**

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property						
Interest on Bank Deposits		\$1,874,055	\$0	\$0	\$0	0.00%
	TOTAL	1,874,055	0	0	0	0.00%
Non-Revenue Receipts						
Funding from Fund Balance		0	14,222,056	14,955,775	733,719	5.16%
	TOTAL	0	14,222,056	14,955,775	733,719	5.16%
Transfers						
Transfer from General Operating Fund		15,434,981	0	0	0	0.00%
	TOTAL	15,434,981	0	0	0	0.00%
FUND TOTAL		\$17,309,036	\$14,222,056	\$14,955,775	\$733,719	5.16%

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 FY2025, the Budget Resolution used \$14.2 million to fund County transportation, school debt, school capital needs, and General Fund capital needs. For FY2026, the Budget Resolution allocated \$3.9 million to fund capital needs in the General Fund, \$4,000,000 to fund school capital needs, and \$7 million to fund future County transportation needs.

## **SCHOOL OPERATING FUND REVENUES**

<b>Revenue from Use of Money and Property</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Rental of School Property	\$479,147	\$466,766	\$502,214	\$35,448	7.59%
<b>TOTAL</b>	<b>\$479,147</b>	<b>\$466,766</b>	<b>\$502,214</b>	<b>\$35,448</b>	<b>7.59%</b>

<b>Charges for Services</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Tuition - Private Sources - Day School	\$34,488	\$30,000	\$50,000	\$20,000	66.67%
Tuition - Private - Summer School	59,005	34,750	65,000	30,250	87.05%
Fees - Parking	71,921	70,000	70,000	0	0.00%
<b>TOTAL</b>	<b>\$165,414</b>	<b>\$134,750</b>	<b>\$185,000</b>	<b>\$50,250</b>	<b>37.29%</b>

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

<b>Miscellaneous Revenue</b>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Adopted</b>	<b>Changes FY25 to FY26</b>	
Donations/Grants	\$63,601	\$250,000	\$1,150,000	\$900,000	360.00%
Miscellaneous Refunds	382,830	205,000	175,000	-30,000	-14.63%
<b>TOTAL</b>	<b>\$446,431</b>	<b>\$455,000</b>	<b>\$1,325,000</b>	<b>\$870,000</b>	<b>191.21%</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$1,090,992</b>	<b>\$1,056,516</b>	<b>\$2,012,214</b>	<b>\$955,698</b>	<b>90.46%</b>

Miscellaneous revenue includes vendor rebates, sale of other equipment, the George Mason Data Science Lab, and the E-rate programs.



Categorical Aid - State	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Sales Tax Receipts	\$18,003,185	\$18,682,291	\$19,009,213	\$326,922	1.75%
Sales Tax Receipts 1/8%	2,242,575	2,335,286	2,376,152	40,866	1.75%
Basic School Aid	47,392,161	58,322,726	60,672,122	2,349,396	4.03%
Regular Foster Child	56,795	0	0	0	0.00%
Gifted and Talented	464,015	540,243	553,854	13,611	2.52%
Remedial Education - SOQ	1,147,826	0	0	0	0.00%
Remedial Summer School - SOQ	115,994	140,504	166,799	26,295	18.71%
Special Education - SOQ	3,850,509	5,144,775	5,818,214	673,439	13.09%
Vocational Education SOQ	1,278,076	1,346,451	1,380,373	33,922	2.52%
Juvenile Detention Center Funds	690,936	740,000	800,000	60,000	8.11%
Social Security - Instructional	2,588,715	2,942,246	3,016,371	74,125	2.52%
Teacher Retirement - Instructional	6,040,334	6,333,309	6,492,867	159,558	2.52%
Group Life Insurance - Instructional	179,093	182,851	187,458	4,607	2.52%
Homebound	52,690	89,329	61,303	-28,026	-31.37%
Special Ed Regular Program Payments	1,054,206	802,370	737,191	-65,179	-8.12%
Adult Basic Ed. - Regional Jail	128,991	160,000	180,000	20,000	12.50%
Vocational Equipment	28,660	30,000	30,000	0	0.00%
Vocational Occupational - Tech Ed	0	214,255	165,540	-48,715	-22.74%
CTE High Demand - CTE Competitive	23,398	25,000	25,000	0	0.00%
CTE STEM	10,673	15,000	15,000	0	0.00%
Workplace Readiness Skill	7,333	5,119	8,000	2,881	56.28%
Special Ed - Foster Child	36,080	86,261	169,860	83,599	96.91%
At-Risk Students	1,929,330	4,421,528	7,117,937	2,696,409	60.98%
K-3 Initiative	1,060,652	1,405,875	1,456,628	50,753	3.61%
VPI Initiative - Teacher Student Ratio	359,246	427,487	742,165	314,678	73.61%
Advanced Computer Sci Ed	74,862	0	0	0	0.00%
Ed Technology Funds	544,000	544,000	544,000	0	0.00%
School Security Equipment Grant	135,031	0	0	0	0.00%
Early Reading Intervention	345,449	423,463	535,706	112,243	26.51%
Supplemental Lottery Per Pupil	3,296,295	3,370,492	3,423,667	53,175	1.58%
ESL Funds	1,171,709	1,829,139	2,673,790	844,651	46.18%
Medicaid Reimbursements	504,404	130,000	320,000	190,000	146.15%
Industry Certification	23,456	30,000	30,000	0	0.00%
ISAEP Funding	24,519	24,608	24,081	-527	-2.14%
Other State Funds	182,382	2,625,000	4,205,000	1,580,000	60.19%
Compensation Supplement	6,991,890	2,162,261	4,686,657	2,524,396	116.75%
SOL Algebra Readiness	138,833	200,983	206,045	5,062	2.52%
Mentor Teacher Program	7,450	7,450	5,595	-1,855	-24.90%
Project Graduation	25,588	21,821	21,821	0	0.00%
National Board Certified Bonus	35,000	50,000	50,000	0	0.00%
Career Switcher Program	1,950	0	0	0	0.00%
Supp GF in Lieu of Sales Tax	2,992,480	3,151,191	3,212,207	61,016	1.94%
No Loss - Hold Harmless - COVID-19	1,891,479	0	0	0	0.00%
<b>TOTAL</b>	<b>\$107,128,250</b>	<b>\$118,963,314</b>	<b>\$131,120,616</b>	<b>\$12,157,302</b>	<b>10.22%</b>

The FY2026 adopted budget of \$131.1 million includes \$12.2 million in additional state revenue compared to the FY2025 adopted budget. The increase is primarily due to providing the state's share of a three percent salary increase for instructional and support staff, improvement to the funded support position staffing standards, and increased student enrollment.

Categorical Aid - Federal	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Title I	\$1,944,851	\$2,545,000	\$2,300,000	-\$245,000	-9.63%
Federal Land Use	3,105	5,000	5,000	0	0.00%
Title VI-B	2,707,136	3,360,000	3,228,500	-131,500	-3.91%
Vocational Education Basic Programs	217,944	220,000	205,000	-15,000	-6.82%
Other Federal Aid	5,810,987	1,450,000	500,000	-950,000	-65.52%
Title VI-B IDEA Preschool	303,594	49,841	531,341	481,500	966.07%
Title IV Part A Student Support	399,224	137,000	155,000	18,000	13.14%
Title III - LEP/Immigrant	74,325	190,000	310,000	120,000	63.16%
Title II - Class Size/Teacher Quality	418,638	480,000	480,000	0	0.00%
Title I - D - Negligent/Delinquent	41,536	120,055	185,000	64,945	54.10%
<b>TOTAL</b>	<b>\$11,921,340</b>	<b>\$8,556,896</b>	<b>\$7,899,841</b>	<b>-\$657,055</b>	<b>-7.68%</b>

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 expired in the fall of 2024.

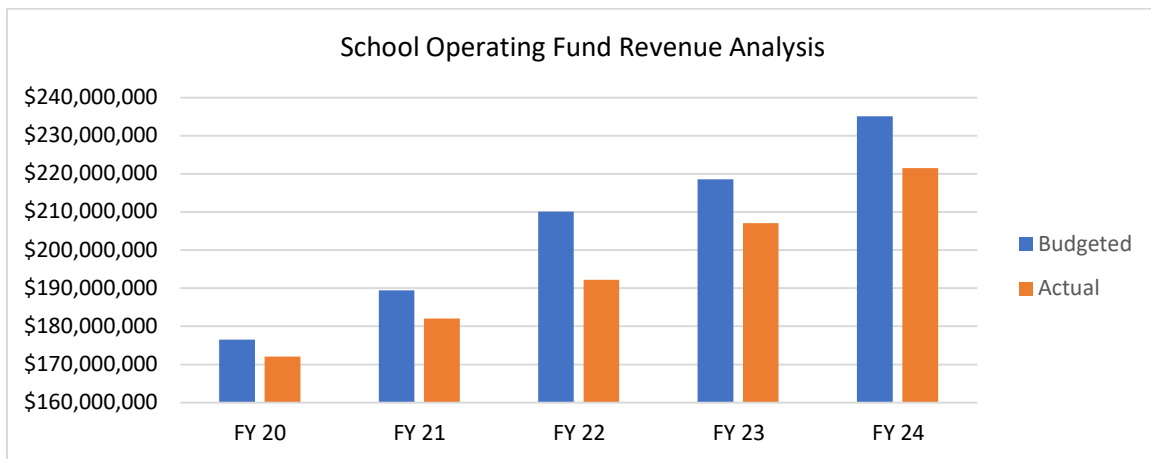
Non-Revenue Receipts	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Carry Forward Funds - Prior Year	\$178,784	\$0	\$0	\$0	0.00%
Outstanding Encumbrances	2,184,109	0	0	0	0.00%
<b>TOTAL</b>	<b>\$2,362,893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

Transfers	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
General Operating Fund	\$104,677,110	\$109,747,110	\$113,873,537	\$4,126,427	3.76%
<b>TOTAL</b>	<b>\$104,677,110</b>	<b>\$109,747,110</b>	<b>\$113,873,537</b>	<b>\$4,126,427</b>	<b>3.76%</b>

The School Operating Fund budget will receive funding from the General Operating Fund in the amount of \$113,873,537, a total increase of \$4.1 million compared to FY2025.

Total School Operating Fund	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
<b>FUND TOTAL</b>	<b>\$227,180,585</b>	<b>\$238,323,836</b>	<b>\$254,906,208</b>	<b>\$16,582,372</b>	<b>6.96%</b>

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



Source: Annual Comprehensive Financial Report

Actual School Operating revenues average about 5.5% below budgeted amounts over the last five years.

## SCHOOL CAPITAL PROJECTS FUND REVENUES

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Non-Revenue Receipts						
Carry-Forward - Prior Year		\$0	\$1,000,000	\$1,000,000	\$0	0.00%
	TOTAL	0	1,000,000	1,000,000	0	0.00%
Transfers						
County Capital Fund		877,282	3,000,000	4,000,000	1,000,000	33.33%
	TOTAL	877,282	3,000,000	4,000,000	1,000,000	33.33%
	FUND TOTAL	\$877,282	\$4,000,000	\$5,000,000	\$1,000,000	25.00%

The Capital Projects Fund for FY2026 includes \$5,000,000 to address the highest priority facility asset replacement projects as planned in the school division's Capital Asset Plan.

## SCHOOL DEBT SERVICE FUND REVENUES

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Categorical Aid - State						
Other State Funds		\$369,331	\$284,932	\$270,811	-\$14,121	-4.96%
	TOTAL	369,331	284,932	270,811	-14,121	-4.96%
Categorical Aid - Federal						
Federal Stimulus Act - QSCB		281,370	280,543	281,370	827	0.29%
	TOTAL	281,370	280,543	281,370	827	0.29%
Transfers						
General Operating Fund		18,076,918	18,076,918	19,601,918	1,525,000	8.44%
County Capital Fund		0	2,350,000	0	-2,350,000	-100.00%
	TOTAL	18,076,918	20,426,918	19,601,918	-825,000	-4.04%
FUND TOTAL		\$18,727,619	\$20,992,393	\$20,154,099	-\$838,294	-3.99%

Revenues from the County government to support the School Debt Service Fund are increased for FY2026 to support principal and interest payments on outstanding construction debt.

## SCHOOL TEXTBOOK FUND REVENUES

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property						
Interest on Bank Deposits		\$132,068	\$75,000	\$75,000	\$0	0.00%
	TOTAL	132,068	75,000	75,000	0	0.00%
Charges for Services						
Sale of Used Books		388	1,000	1,000	0	0.00%
	TOTAL	388	1,000	1,000	0	0.00%
Recovered Costs						
Textbooks Furnished Free		1,077,654	1,330,992	1,364,525	33,533	2.52%
	TOTAL	1,077,654	1,330,992	1,364,525	33,533	2.52%
Non-Revenue Receipts						
Carry Forward - Prior Year		0	2,758,485	4,272,190	1,513,705	54.87%
	TOTAL	0	2,758,485	4,272,190	1,513,705	54.87%
Transfers						
School Operating Fund Local Match		761,660	944,597	968,395	23,798	2.52%
	TOTAL	761,660	944,597	968,395	23,798	2.52%
FUND TOTAL		\$1,971,770	\$5,110,074	\$6,681,110	\$1,571,036	30.74%

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

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property						
Interest on Bank Deposits		\$46,618	\$5,000	\$17,495	12,495	249.90%
Donations and Grants		475,100	475,000	520,000	45,000	9.47%
	TOTAL	521,718	480,000	537,495	57,495	11.98%
Non-Revenue Receipts						
Carry Forward - Prior Year		0	520,000	762,505	242,505	46.64%
	TOTAL	0	520,000	762,505	242,505	46.64%
FUND TOTAL		\$521,718	\$1,000,000	\$1,300,000	\$300,000	30.00%

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

## SCHOOL NUTRITION SERVICES FUND REVENUES

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property						
Interest on Bank Deposits		\$186,209	\$125,000	\$125,000	\$0	0.00%
	TOTAL	186,209	125,000	125,000	0	0.00%
Charges for Services						
Charges for Services - Meals		2,079,425	2,545,516	2,670,531	125,015	4.91%
	TOTAL	2,079,425	2,545,516	2,670,531	125,015	4.91%
Miscellaneous						
Miscellaneous		78,948	51,279	13,946	-37,333	-72.80%
	TOTAL	78,948	51,279	13,946	-37,333	-72.80%
Categorical Aid - State						
School Food Services - State		178,444	104,000	261,264	157,264	151.22%
	TOTAL	178,444	104,000	261,264	157,264	151.22%
Categorical Aid - Federal						
Meal Reimb. Operations - Federal		5,103,055	4,273,688	5,643,738	1,370,050	32.06%
	TOTAL	5,103,055	4,273,688	5,643,738	1,370,050	32.06%
Non-Revenue Receipts						
Carry Forward - Prior Year		0	3,222,274	2,845,479	-376,795	-11.69%
Transfer from Other Funds		171,028	1,000,000	1,100,000	100,000	10.00%
	TOTAL	171,028	4,222,274	3,945,479	-276,795	-6.56%
FUND TOTAL		\$7,797,109	\$11,321,757	\$12,659,958	\$1,338,201	11.82%

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

## CONSOLIDATED SERVICES FUND REVENUES

	2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Charges for Services					
FCPS - vehicle services	3,382,567	3,578,810	1,375,600	-2,203,210	-61.56%
Other agencies - vehicle services	739,559	845,865	830,070	-15,795	-1.87%
Other Funds	1,578	1,075,325	794,330	-280,995	-26.13%
TOTAL	4,123,704	5,500,000	3,000,000	-2,500,000	-45.45%
FUND TOTAL	\$4,123,704	\$5,500,000	\$3,000,000	-\$2,500,000	-45.45%

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

## NREP OPERATING FUND REVENUES

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property						
Interest on Bank Deposits		\$41,477	\$0	\$0	\$0	0.00%
	TOTAL	41,477	0	0	0	0.00%
Recovered Costs						
Billings to Localities		6,507,642	7,607,933	7,129,812	-478,121	-6.28%
	TOTAL	6,507,642	7,607,933	7,129,812	-478,121	-6.28%
Categorical Aid - State						
State - Educational Tech. Funds		26,000	26,000	26,000	0	0.00%
	TOTAL	26,000	26,000	26,000	0	0.00%
Non-Revenue Receipts						
Carry Forward - Prior Year		0	55,300	365,000	309,700	560.04%
	TOTAL	0	55,300	365,000	309,700	560.04%
FUND TOTAL		\$6,575,119	\$7,689,233	\$7,520,812	-\$168,421	-2.19%

## NREP TEXTBOOK FUND REVENUES

		2023-24 Actual	2024-25 Adopted	2025-26 Adopted	Changes FY25 to FY26	
Use of Money and Property						
Use of Money and Property		\$1,193	\$0	\$0	\$0	0.00%
	TOTAL	1,193	0	0	0	0.00%
Non-Revenue Receipts						
Carry Forward - Prior Year		0	0	20,000	20,000	100.00%
Transfer from Other Funds		20,000	20,000	0	-20,000	-100.00%
	TOTAL	20,000	20,000	20,000	0	0.00%
FUND TOTAL		\$21,193	\$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, 2024**

	Component Units				
	Governmental Activities	Business-type Activities	Total	School Board	Economic Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$192,812,875	\$27,419,843	\$220,232,718	\$50,022,155	\$3,350,542
Restricted cash	--	17,794,722	17,794,722	--	--
Receivables, net	87,882,116	960,097	88,842,213	89,019	--
Note receivable	2,252,496	--	2,252,496	--	--
Due from other governments	12,572,226	--	12,572,226	8,137,202	--
Prepaid expenses	5,794	--	5,794	--	--
Inventory	--	--	--	554,290	--
Net Pension asset	--	--	--	2,200,201	
Capital assets:					
Land and construction in progress	86,849,080	10,440,772	97,289,852	23,302,536	--
Other capital assets, net of accumulated depreciation	110,855,993	16,631,775	127,487,768	195,950,055	2,237
Capital assets, net	197,705,073	27,072,547	224,777,620	219,252,591	2,237
Total assets	493,230,580	73,247,209	566,477,789	280,255,458	3,352,779
<b>Deferred Outflows of Resources:</b>					
Deferred charge on refunding	448,146	--	448,146	--	--
OPEB deferrals	11,563,252	582,614	12,145,866	3,702,421	--
Pension deferrals	10,149,675	357,150	10,506,825	33,205,016	--
Total deferred outflow of resources	22,161,073	939,764	23,100,837	36,907,437	--
<b>Liabilities:</b>					
Accounts payable and accrued expenses	5,709,486	1,582,712	7,292,198	22,227,629	32,743
Accrued interest payable	3,673,395	--	3,673,395	--	--
Claims payable	1,057,854	--	1,057,854	2,033,996	--
Unearned revenue	865,000	--	865,000	--	--
Amounts held for others	1,334,337	--	1,334,337	--	--
Long-term liabilities:					
Due within one year	21,253,901	137,747	21,391,648	2,099,109	36,987
Due in more than one year	256,815,918	21,103,159	277,919,077	132,014,531	15,851
Total liabilities	290,709,891	22,823,618	313,533,509	158,375,265	85,581
<b>Deferred Inflows of Resources:</b>					
Deferred revenue – taxes	72,820,790	--	72,820,790	--	--
Items related to measurement of net OPEB liability	14,020,580	710,647	14,731,227	5,650,888	--
Items related to measurement of net pension liability	5,279,186	208,950	5,488,136	14,364,354	--
Total deferred inflows of resources	92,120,556	919,597	93,040,153	20,015,242	--
<b>Net Position:</b>					
Net investment in capital assets	7,922,792	27,072,547	34,995,339	219,238,828	2,237
Restricted:					
Net pension asset	--	--	--	2,200,201	
Opioid settlement	1,494,941		1,494,941		
Unrestricted	123,143,473	23,371,211	146,514,684	(82,666,641)	3,264,961
Total net position	\$132,561,206	\$50,443,758	\$183,004,964	\$138,772,388	\$3,267,198

The following is a detail of General Fund balance at June 30, 2024:

Category	General Fund
<b>Nonspendable:</b>	
Prepaid Expenditures	\$5,794
Total Nonspendable	5,794
<b>Restricted:</b>	
PEG Grant	382,188
Courthouse ADA Fees	607,360
Animal Shelter	1,577,688
Proffers	11,878,167
Opioid settlement	127,955
Total Restricted	14,573,358
<b>Committed:</b>	
General Government - various	5,364,623
Education	3,899,414
E-Summons	214,676
Sheriff	1,000
Parks and Recreation	206,919
Total Committed	9,686,632
<b>Assigned:</b>	
Conservation Easement	4,980
Total Assigned	4,980
<b>Unassigned</b>	\$71,252,538
<b>Total Fund Balance</b>	<b>\$95,523,302</b>

As shown above, unassigned fund balance on June 30, 2024 was \$71,252,538.

Below are summary projections for the end of fiscal years 2025 and 2026, and a detail analysis of actual unassigned fund balance of June 30, 2021 through June 30, 2024 is on the following page.

	Projected FY2025	Plan FY2026
Fund Balance, Beginning of Year	\$49,093,439	\$48,218,293
Revenue Sources/Transfers	256,303,468	267,811,364
Expenditures/Transfers	(257,178,614)	(267,811,364)
Fund Balance, End of Year	\$48,218,293	\$48,218,293

<b>General Fund</b>				
	ACTUAL FY2021	ACTUAL FY2022	ACTUAL FY2023	ACTUAL FY2024
Fund Balance, Beginning of Year	\$68,630,237	\$82,368,012	\$87,008,625	\$84,193,401
<b>REVENUES</b>				
General Property Taxes	129,586,450	143,127,050	149,311,202	151,310,811
Other Local Taxes	43,632,400	48,407,932	50,475,138	51,501,508
Permits, Fees, & Licenses	2,424,417	2,657,136	3,368,665	3,683,536
Fines & Forfeitures	199,394	207,792	204,131	257,225
Use of Money & Property	3,125,173	641,222	3,834,860	6,309,597
Charges for Services	2,411,670	3,178,308	3,404,515	3,787,846
Miscellaneous	438,314	500,328	821,881	1,110,890
Recovered Costs	4,071,208	5,480,630	6,460,109	5,357,660
Intergovernmental	25,522,405	26,647,732	32,496,747	28,687,655
<b>TOTAL REVENUE</b>	<b>211,411,431</b>	<b>230,848,130</b>	<b>250,377,248</b>	<b>252,006,728</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	12,304,107	14,441,748	18,334,158	14,385,105
Judicial Administration	2,942,811	3,336,375	3,425,513	3,562,446
Public Safety	42,930,250	48,119,651	51,238,595	59,144,095
Public Works	6,031,603	5,817,279	7,276,084	6,742,895
Health and Welfare	10,125,046	10,562,774	11,010,351	11,706,414
Community College	81,308	81,308	55,000	0
Education – Public School System	87,933,236	92,283,620	94,339,615	101,568,606
Parks, Recreation, & Cultural	6,244,228	6,907,012	8,358,657	10,073,190
Community Development	2,161,568	2,286,017	7,428,023	2,673,918
Debt Service - County	2,272,561	2,217,732	1,925,904	1,920,507
<b>TOTAL EXPENDITURES</b>	<b>173,026,718</b>	<b>186,053,516</b>	<b>203,391,900</b>	<b>211,777,176</b>
<b>OTHER FINANCING SOURCES (uses)</b>				
Issuance of long-term debt	--	--	--	--
Transfers In	7,224,663	5,022,350	--	7,212,159
Transfers Out	(31,871,601)	(45,176,351)	(49,800,572)	(36,111,810)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(24,646,938)</b>	<b>(40,154,001)</b>	<b>(49,800,572)</b>	<b>(28,899,651)</b>
<b>Fund Balance, End of Year</b>	<b>\$82,368,012</b>	<b>\$87,008,625</b>	<b>\$84,193,401</b>	<b>\$95,523,302</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends, at a minimum, that unassigned fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted 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	7/1/2025			6/30/2026	% 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	\$48,218,293	\$267,811,364	(\$267,811,364)	\$48,218,293	0.00%
Regional Jail	8,740,178	28,088,030	(30,594,030)	6,234,178	-28.67%
Landfill	41,291,242	13,287,058	(13,834,494)	40,743,806	-1.32%
Division of Court Services	22,074	651,260	(651,260)	22,074	0.00%
Shawneeland	1,710,939	870,800	(1,195,003)	1,386,736	-18.94%
Regional Airport Operating	870,607	3,037,202	(3,037,202)	870,607	0.00%
Regional Airport Capital	4,016,102	10,392,700	(10,392,700)	4,016,102	0.00%
Development/Transportation Projects	3,414,233	7,000,000	(7,000,000)	3,414,233	0.00%
EMS Revenue Recovery	0	2,738,362	(2,738,362)	0	0.00%
EDA	304,421	772,891	(772,891)	304,421	0.00%
School Operating	0	251,621,846	(251,621,846)	0	0.00%
School Capital	1,000,000	4,000,000	(5,000,000)	0	0.00%
School Nutrition Services	3,181,307	9,814,479	(10,659,958)	2,335,828	-26.57%
School Debt	63,705	20,154,099	(20,154,099)	63,705	0.00%
School Private Purpose	726,026	1,300,000	(1,300,000)	726,026	0.00%
School Textbook	4,354,938	2,408,920	(2,408,920)	4,354,938	0.00%
NREP Operating	292,410	7,220,812	(7,220,812)	292,410	0.00%
NREP Textbook	26,678	20,000	(20,000)	26,678	0.00%
Consolidated Services	917,057	3,000,000	(3,000,000)	917,057	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 FY2026, this amount is equivalent to \$45.5 million. The Board established an additional policy during FY2020 to transfer amounts greater than 20% to a capital fund. For FY2026, this amount is equivalent to \$53.5 million. Annually, after year-end information is available, appropriations can be made if funds in unassigned fund balance are greater than 20%.

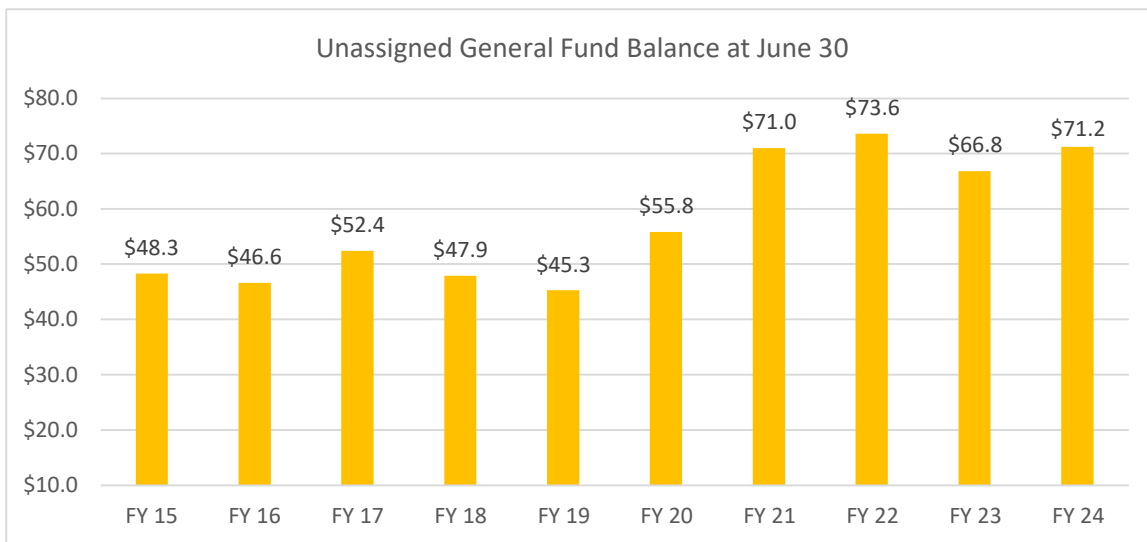
The Regional Jail budgeted \$2,506,700 to balance the FY2026 budget. The Regional Jail Board continues to increase fund balance at the end of the fiscal year, mostly due to the large number of vacant positions. A fund balance policy has been adopted to ensure reserves are maintained at a minimum of

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 FY2026 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 FY2025, \$17,387,604 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 provides 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 <sup>th</sup> Corps Entrenchments
Star Fort
Fort Collier
Zig-Zag Trenches



Third Battle of Winchester

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

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

### Physical Characteristics

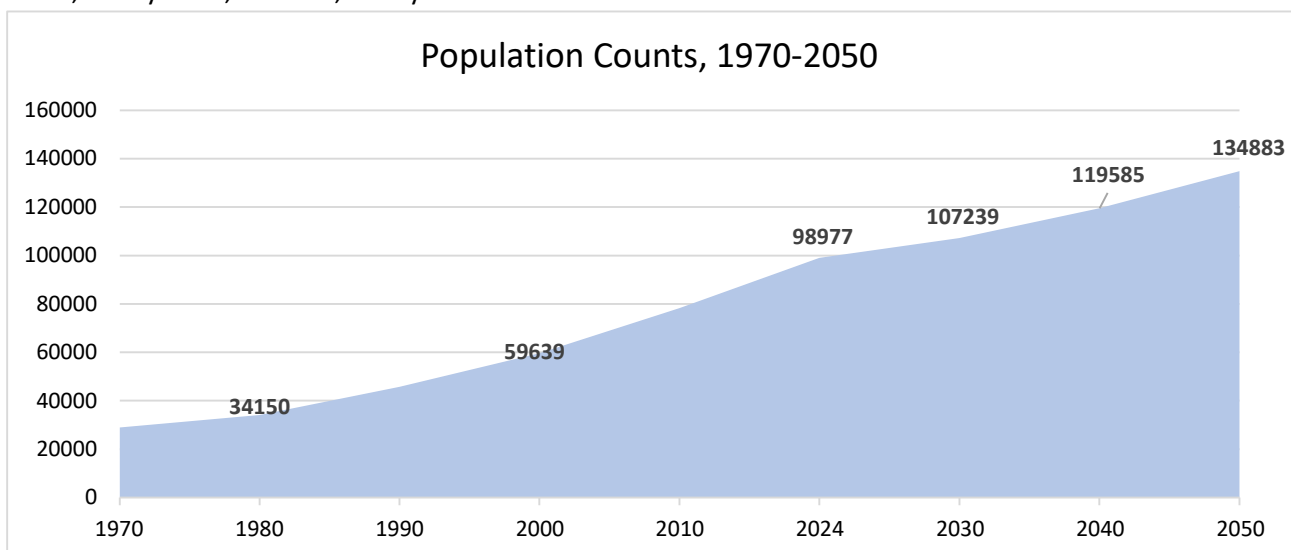
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend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

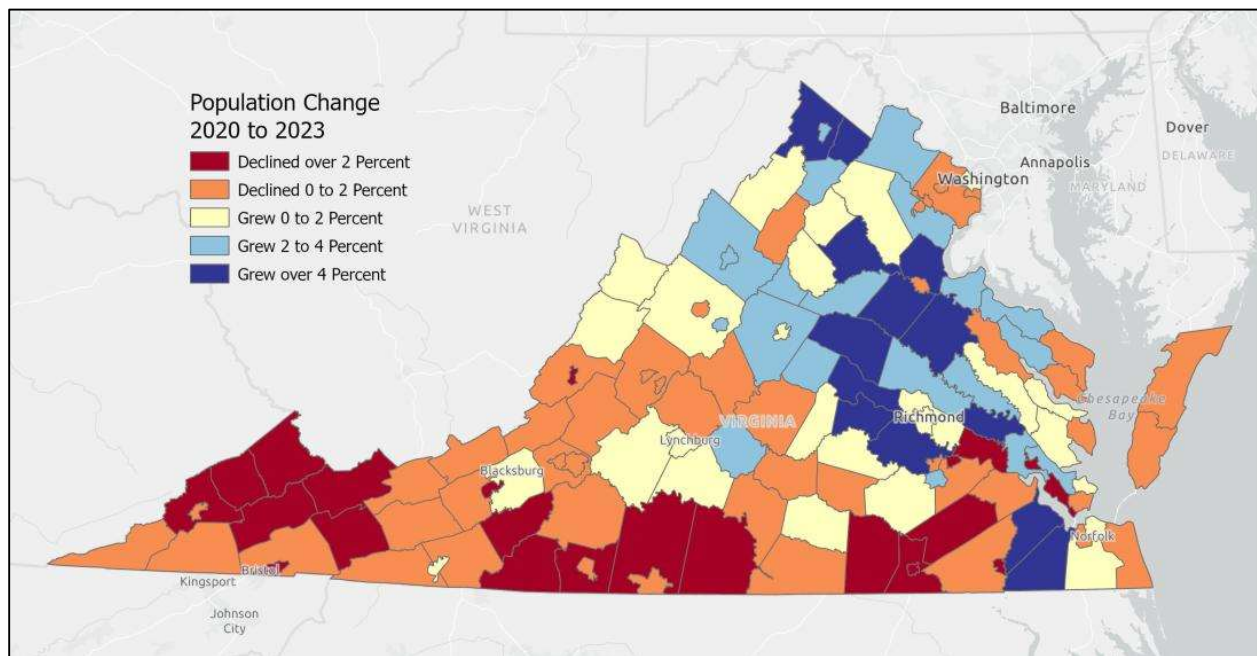
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the County between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture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

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

### Population

According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. The current population estimate (July 1, 2024) is 98,977. It is projected that the population of Frederick County will be approximately 107,239 by 2030, 119,585 by 2040, and 134,883 by 2050.





Of 133 localities in Virginia, Frederick County was one of thirteen to grow in population by more than four percent from 2020 to 2023.

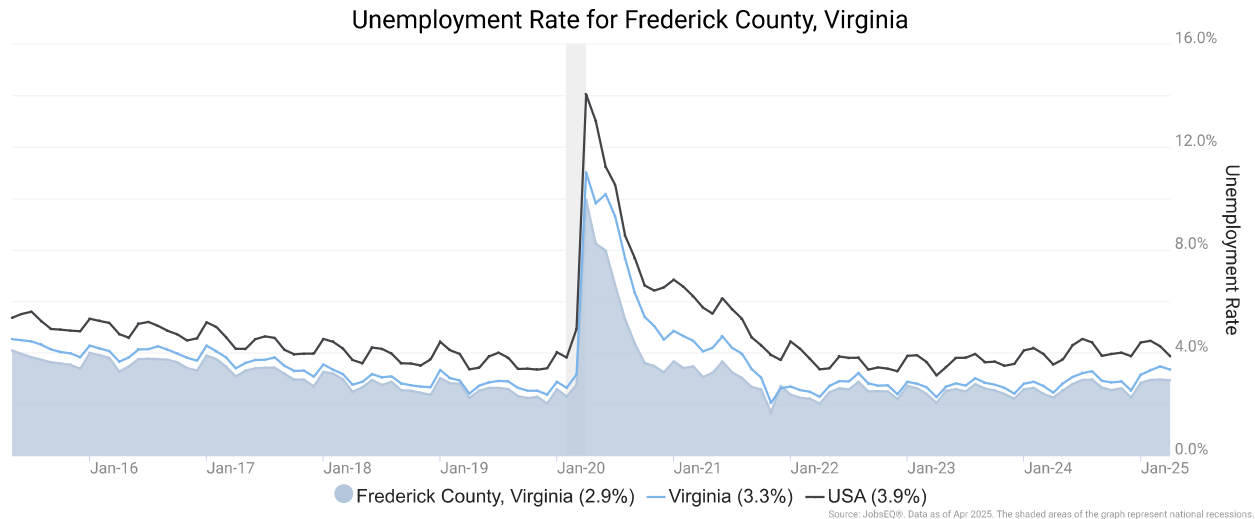
### Employment Trends

Frederick County had a total of 42,181 jobs in the fourth quarter of 2024 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,613 workers in the fourth quarter of 2024. Of individuals aged 25 to 64 in Frederick County, 30.7% have a bachelor's degree or higher which compares with 33.6% in the nation.

Industry	# of Employees	%
Manufacturing	6,613	15.7%
Transportation and Warehousing	6,000	14.2%
Retail Trade	4,475	10.6%
Educational Services	3,414	8.1%
Finance and Insurance	2,962	7.0%
Construction	2,889	6.8%
Accommodation and Food Services	2,484	5.9%
Health Care and Social Assistance	2,304	5.5%
Admin, Support, & Waste Management & Remediation Services	2,282	5.3%
Public Administration	1,969	4.7%
Other Services (except Public Administration)	1,504	3.6%
Wholesale Trade	1,383	3.3%
Professional, Scientific, and Technical Services	1,280	3.0%
Management of Companies and Enterprises	687	1.6%
Agricultural, Forestry, Fishing and Hunting	530	1.3%
Arts, Entertainment, and Recreation	473	1.1%
Real Estate and Rental and Leasing	446	1.1%
Information	258	0.6%
Utilities	192	0.5%
Mining, Quarrying, and Oil and Gas Extraction	51	0.1%
Unclassified	39	0.1%

Source: JobsEQ, Data as of 2024Q4

Unemployment rates for Frederick County have paralleled those of Virginia. As of April 2025, Frederick County's unemployment rate was 3.9% compared to 3.9% in April 2024. Virginia's rate was 3.3% in April 2025 compared to 2.8% in April 2024. The United States unemployment rate was 3.9% in April 2025 compared to 4.1% in April 2024.



## Public School System

Frederick County Public Schools (FCPS), the 18<sup>th</sup> largest school division in Virginia, is composed of twelve elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program, that provides services to some of its special education population. FCPS also serves 74 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 2024 (school year 2024-2025), student enrollment was 14,474 representing an increase of 296 students compared to a year earlier. FCPS student enrollment grew by 864 or 6.4 percent over the past five years. The structure of the school division is designed to support the needs of the 14,825 students projected for the school year 2025-2026. 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
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
2024-25	101	92	6,322	3,315	4,644	14,474	296
Membership Projections							
2025-26	101	74	6,531	3,424	4,696	14,825	351
2026-27	101	74	6,651	3,500	4,712	15,038	213
2027-28	101	74	6,648	3,592	4,839	15,254	216
2028-29	101	74	6,769	3,608	4,884	15,436	182
2029-30	101	74	6,803	3,690	4,963	15,631	195

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 14,825 in school year 2025-2026.

Based on actual FY2024 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 12% lower than the state average.

Cost Per Pupil Comparison							
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Winchester City	13,638	14,091	14,098	15,229	16,895	18,768	20,101
Clarke County	12,034	12,250	12,712	13,508	13,862	14,536	15,165
Warren County	10,625	11,176	11,370	12,556	13,486	14,165	15,042
Loudoun County	14,551	15,277	16,106	17,358	18,767	19,791	21,183
Shenandoah County	11,108	11,619	12,150	12,735	14,229	15,635	16,081
Fauquier County	12,891	13,782	13,546	14,996	15,878	16,280	16,351
<b>Frederick County</b>	<b>12,411</b>	<b>12,889</b>	<b>13,091</b>	<b>14,214</b>	<b>14,333</b>	<b>15,501</b>	<b>15,734</b>
State Average	12,548	12,931	13,241	14,206	15,541	16,672	17,636
Regional Average	12,465	13,012	13,296	14,371	15,350	16,382	17,094

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 2025.

### Crime

The latest FBI report (data for 2023) gives the crime rate per 100,000 people for the USA as 363.8. The crime rate for the Frederick County area was 113.2 in 2023, down from 124.7 in 2022.

### 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 26,518 registered library card holders in Frederick County. During the period of July 1, 2024 through June 30, 2025, Frederick County residents had the following usage:

- traditional checkouts: 373,387;
- electronic (ebooks, eaudiobooks, music, magazines, streaming video) checkouts: 132,790
- documents retrieved from online databases (historical documents, research articles, periodicals): 79,684

### 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. Four pickleball courts opened for play in 2024, the playground at the Abex picnic shelter was replaced, the trail connecting the Lions Club shelter parking area to the lake trail was paved, along with the pool and ballfield parking areas, the pool bathhouse and concession areas were refurbished, and a fifth soccer field will open for play in late 2025.



Sherando Park – July 4<sup>th</sup> Celebration



Clearbrook Park – Walking in a Winter Wonderland

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 was refurbished and opened for public use in 2024 along with the pool bathhouse and concession area. The installation of an additional  $\frac{1}{4}$  mile walking path and a spray ground is planned for late 2025 and the secondary playground is scheduled for replacement.

Frederick County opened a new softball/baseball complex at Stonewall Park during the summer of 2020. This park provides five athletic fields of various sizes to be used for a combination of youth and adult athletic programs. A small tot lot playground was added in the spring of 2023.



Sunset Series at the Bowman Library Lake Trail

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 parking area at Rose Hill Park was expanded and paved in early 2025, and outdoor exercise equipment will be installed over the summer at both Rose Hill and Frederick

Heights Parks. 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.





Community Center

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 Greenwood Mill Community Center free of charge, free outdoor fitness equipment, walking and running programs for all ages, and free lap swimming at either outdoor pool.

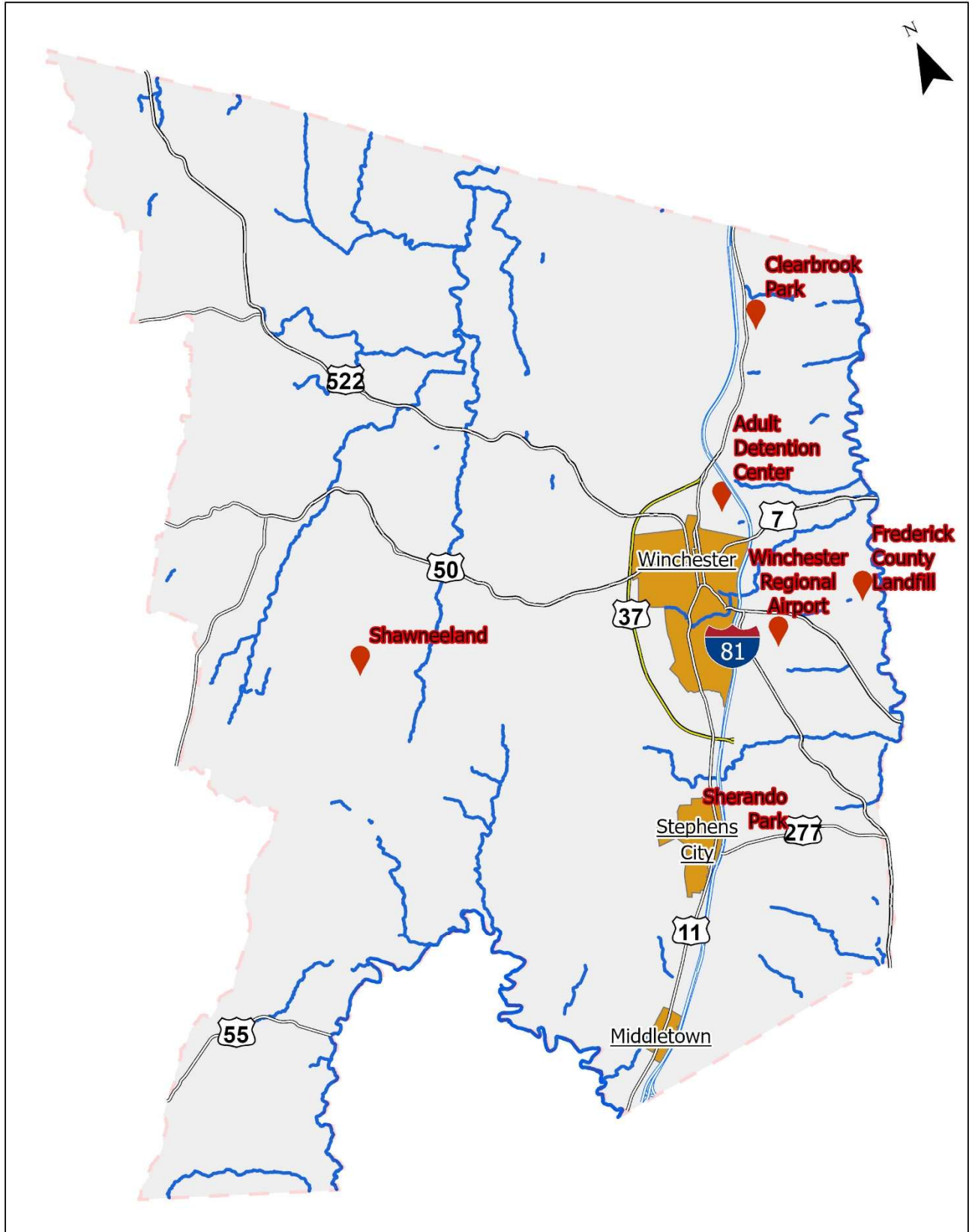
Frederick County Parks and Recreation provides approximately 220 recreation programs throughout the year. Programs include basicREC, youth and adult sports, fitness, general interest, trips, aquatic, and senior programs.



Valley Health Apple Blossom 10K

The department provides special events to include Walking in a Winter Wonderland; a month-long celebration of lights at Clearbrook Park, the July 4<sup>th</sup> Celebration held at Sherando Park, the Apple Blossom 10K and Kids Blooming Mile. 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: 30,970

# of townhomes: 5,294

# of apartment units: 2,159



32 foreclosures  
as of end of  
June 2025

- Average sale price of a home: \$420,000 (June 2025)
- Average # of days a house is on the market: 44 (June 2025)

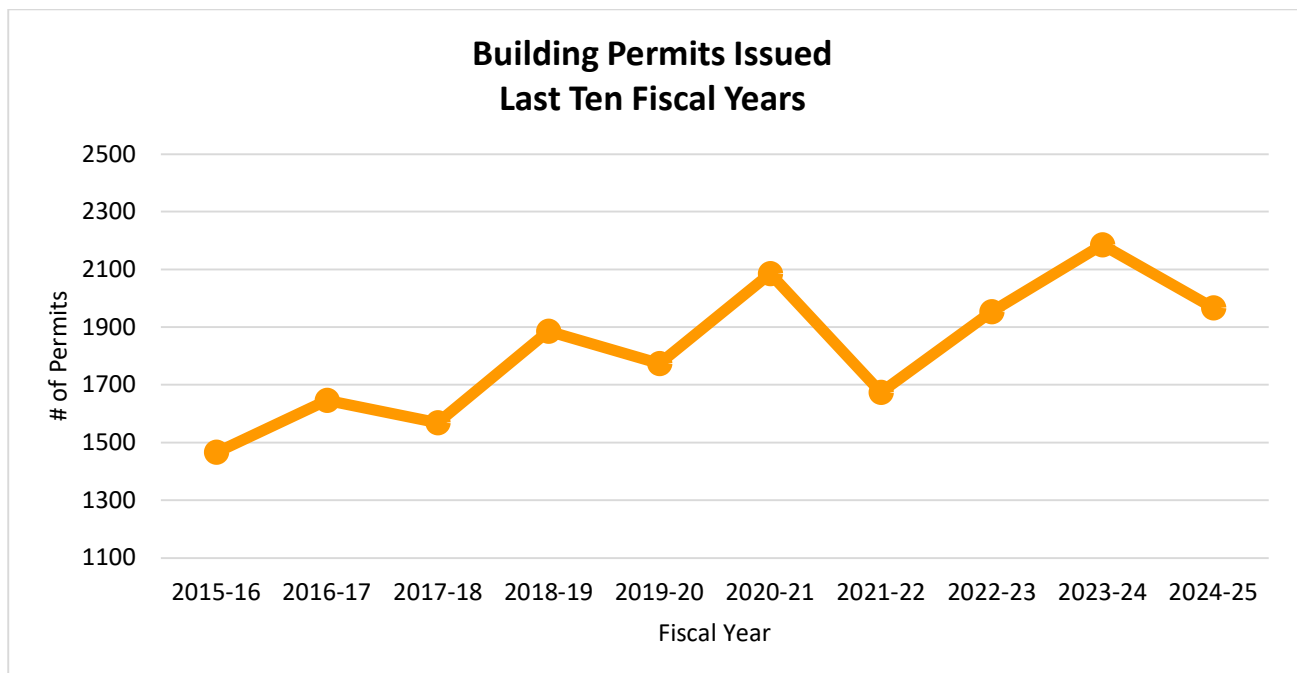


## PROPERTY VALUE AND CONSTRUCTION – FREDERICK COUNTY, VA LAST TEN FISCAL YEARS

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2024-25	106	62,653,794	1,860	233,981,530	17,146,421,984	1,437,394,000

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	
2015-16	8,531,313,390	1,119,825,165	336,670,936	41,363,812	438,123,088	2,567,006	10,469,863,397
2016-17	9,113,604,193	1,069,481,659	372,087,261	41,640,270	411,242,029	2,239,737	11,010,295,149
2017-18	9,712,087,084	1,267,398,404	394,297,574	42,252,296	446,856,822	1,972,840	11,864,865,020
2018-19	10,245,922,812	1,303,950,734	399,905,501	40,648,192	425,870,977	1,678,857	12,417,977,073
2019-20	11,045,742,031	1,388,113,329	427,162,771	41,571,613	444,856,732	1,582,726	13,349,029,202
2020-21	11,453,180,102	1,485,183,613	410,711,083	40,204,589	420,275,891	1,353,609	13,810,908,887
2021-22	12,013,475,550	1,519,666,217	451,967,908	38,120,780	439,261,387	1,219,903	14,463,711,745
2022-23	13,546,649,700	1,686,939,295	483,638,909	39,318,739	392,156,957	1,182,031	16,149,885,631
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
2024-25	17,146,421,984	1,757,549,122	493,584,788	50,936,972	465,110,269	1,551,693	19,915,154,828

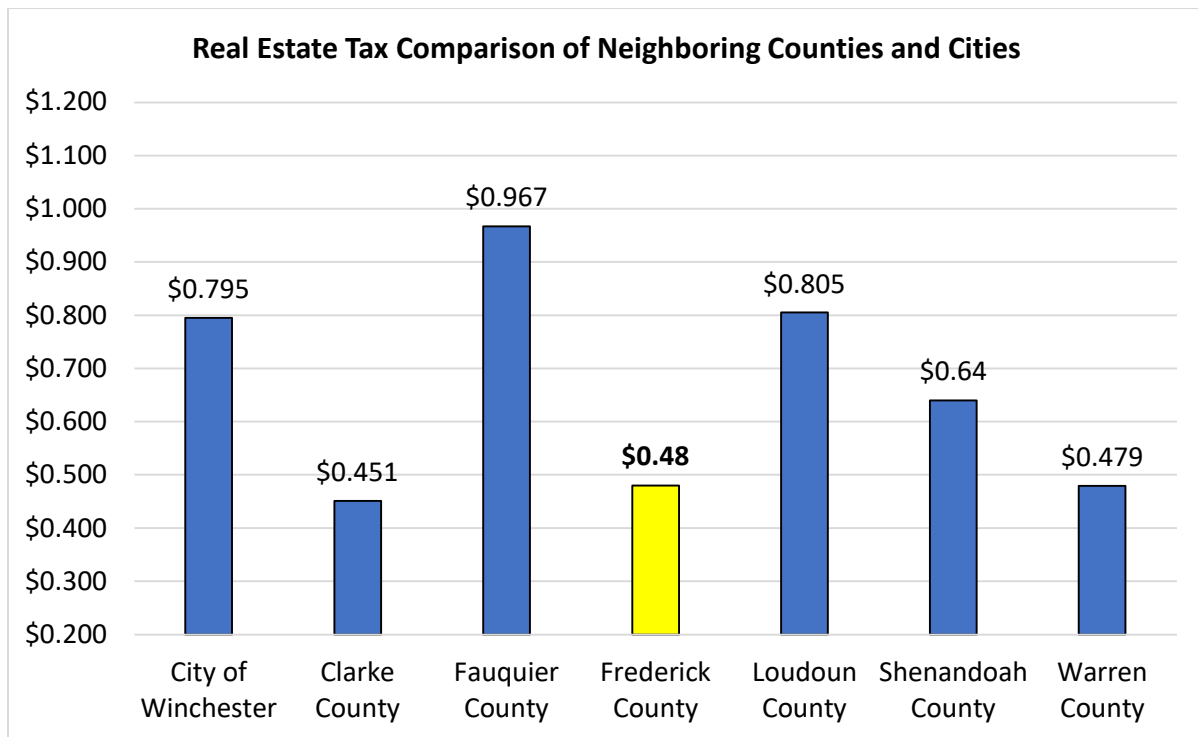
Source: Frederick County Commissioner of the Revenue Office

<b>PROPERTY TAX RATES – FREDERICK COUNTY, VA LAST TEN CALENDAR YEARS</b>						
Calendar Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
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
2025	0.48	4.23	2.00	0.48	0.48	0.48

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

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



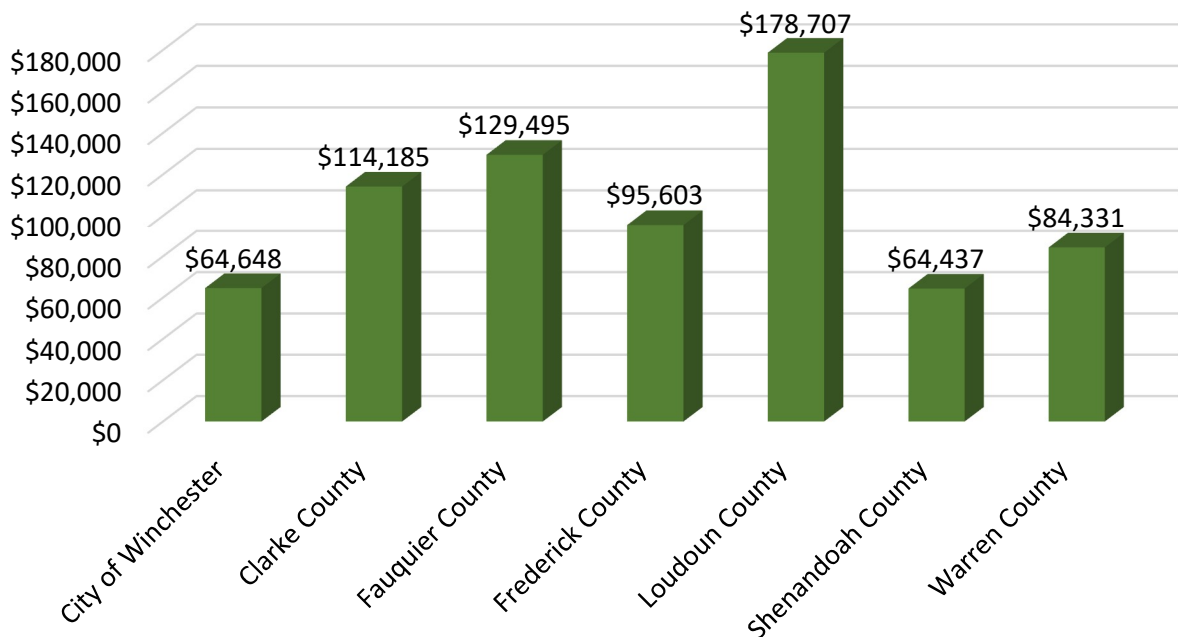


**DEMOGRAPHIC STATISTICS – FREDERICK COUNTY, VA  
LAST TEN CALENDAR YEARS**

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (4)
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	62,115	14,178	2.3%
2024	98,977	N/A	14,474	2.6%

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
<b>Demographics</b>						
Population (ACS)	—	—	—	93,355	8,657,499	332,387,540
Male	50.4%	49.4%	49.5%	47,022	4,278,490	164,545,087
Female	49.6%	50.6%	50.5%	46,333	4,379,009	167,842,453
Median Age <sup>2</sup>	—	—	—	40.6	38.8	38.7
Under 18 Years	22.9%	21.9%	22.2%	21,342	1,893,985	73,645,238
18 to 24 Years	7.4%	9.3%	9.1%	6,930	804,599	30,307,641
25 to 34 Years	12.1%	13.5%	13.7%	11,275	1,172,799	45,497,632
35 to 44 Years	13.0%	13.4%	13.1%	12,181	1,164,053	43,492,887
45 to 54 Years	12.6%	12.6%	12.3%	11,726	1,091,469	40,847,713
55 to 64 Years	13.8%	12.9%	12.8%	12,886	1,120,434	42,626,382
65 to 74 Years	10.5%	9.7%	10.0%	9,835	842,592	33,293,127
75 Years, and Over	7.7%	6.6%	6.8%	7,180	567,568	22,676,446
Race: White	82.4%	61.7%	63.4%	76,923	5,344,175	210,875,446
Race: Black or African American	4.2%	18.7%	12.4%	3,896	1,623,031	41,070,890
Race: American Indian and Alaska Native	0.5%	0.3%	0.9%	422	27,216	2,924,996
Race: Asian	1.9%	6.9%	5.8%	1,794	593,606	19,352,659
Race: Native Hawaiian and Other Pacific Islander	0.1%	0.1%	0.2%	97	5,679	629,292
Race: Some Other Race	5.4%	4.1%	6.6%	5,080	351,544	21,940,536
Race: Two or More Races	5.5%	8.2%	10.7%	5,143	712,248	35,593,721
Hispanic or Latino (of any race)	11.7%	10.7%	19.0%	10,952	929,140	63,131,589
<b>Population Growth</b>						
Population (Pop Estimates) <sup>4</sup>	—	—	—	95,994	8,715,698	334,914,895
Population Annual Average Growth <sup>4</sup>	1.7%	0.5%	0.6%	1,450	45,984	1,885,495
<b>Economic</b>						
Labor Force Participation Rate and Size (civilian population 16 years and over)	64.5%	65.0%	63.3%	47,841	4,450,159	168,567,852
Prime-Age Labor Force Participation Rate and Size (civilian population 25-54)	83.9%	84.3%	83.0%	29,229	2,813,329	107,055,165
Work From Home	11.2%	16.2%	13.5%	5,080	699,959	21,267,373
Armed Forces Labor Force	0.5%	1.9%	0.5%	378	130,751	1,287,774
Veterans, Age 18-64	6.4%	7.5%	4.2%	3,486	392,878	8,410,268
Veterans Labor Force Participation Rate and Size, Age 18-64	83.5%	81.8%	77.0%	2,910	321,258	6,478,181
Median Household Income <sup>2</sup>	—	—	—	\$95,603	\$90,974	\$78,538
Per Capita Income	—	—	—	\$45,248	\$49,217	\$43,289
Mean Commute Time (minutes)	—	—	—	32.1	27.6	26.6
Commute via Public Transportation	0.3%	3.0%	3.8%	114	127,841	5,945,723
<b>Educational Attainment, Age 25-64</b>						
No High School Diploma	10.7%	7.7%	10.0%	5,162	349,733	17,176,172
High School Graduate	30.1%	22.7%	25.0%	14,482	1,033,997	43,057,491
Some College, No Degree	20.1%	18.0%	19.3%	9,666	818,338	33,315,654
Associate's Degree	8.3%	8.1%	9.2%	4,006	370,415	15,894,085
Bachelor's Degree	18.7%	24.9%	22.8%	8,979	1,133,488	39,256,774



Postgraduate Degree	12.0%	18.5%	13.8%	5,773	842,784	23,764,438
<b>Housing</b>						
Total Housing Units	—	—	—	36,617	3,654,784	142,332,876
Median House Value (of owner-occupied units) <sup>2</sup>	—	—	—	\$355,000	\$360,700	\$303,400
Homeowner Vacancy	0.7%	0.9%	1.0%	197	20,213	850,724
Rental Vacancy	3.4%	4.9%	5.5%	264	57,205	2,605,688
Renter-Occupied Housing Units (% of Occupied Units)	22.0%	32.8%	35.0%	7,547	1,091,768	44,590,828
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	3.6%	6.1%	8.3%	1,207	199,566	10,474,870
<b>Social</b>						
Poverty Level (of all people)	7.1%	9.9%	12.4%	6,479	834,866	40,390,045
Households Receiving Food Stamps/SNAP	6.2%	8.8%	11.8%	2,145	293,101	15,004,950
Enrolled in Grade 12 (% of total population)	1.1%	1.3%	1.3%	1,067	113,724	4,405,676
Disconnected Youth <sup>3</sup>	2.5%	1.8%	2.4%	108	8,401	420,352
Children in Single Parent Families (% of all children)	30.1%	31.3%	34.0%	5,984	561,755	23,701,745
With a Disability, Age 18-64	7.3%	7.1%	8.6%	6,731	597,774	28,000,876
With a Disability, Age 18-64, Labor Force Participation Rate and Size	9.3%	10.0%	10.7%	4,990	513,773	21,269,700
Foreign Born	48.4%	49.1%	47.0%	2,413	252,183	10,001,264
Speak English Less Than Very Well (population 5 yrs and over)	7.9%	12.9%	13.9%	7,409	1,120,207	46,108,901
Uninsured	4.5%	6.1%	8.4%	3,997	501,183	26,299,012

[Source: JobsEQ®](#)

1. American Community Survey 2019-2023, 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 2024, annual average growth rate since 2013

**PRINCIPAL REAL PROPERTY TAXPAYERS – FREDERICK COUNTY, VA  
AT JUNE 30, 2025**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Trans Allegheny Interstate	Utility	141,105,470	0.71%
The Village at Orchard Ridge	Senior Living	102,966,700	0.52%
Navy Federal	Call Center	102,514,500	0.51%
GPT BTS (Amazon)	Distribution	96,652,600	0.48%
Shenandoah Valley Electric	Utility	90,068,200	0.45%
Fort Collier Group	Industrial Park	84,971,400	0.43%
H P Hood	Dairy Plant	75,046,300	0.38%
Blackburn Commerce Center	Industrial	68,611,888	0.34%
Rappahannock Electric Coop	Utility	59,557,380	0.30%
Potomac Edison Co	Utility	57,735,900	0.29%
<b>Total</b>		<b>879,230,338</b>	<b>4.40%</b>
Total assessed valuation for all real property – 2025 calendar year assessment		19,987,123,838	100.00%

(1) Percentage of total assessed valuation is based on 2025 tax year assessed value for real property taxes

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

<b>Name</b>	<b>Type of Business</b>	<b>Employee Range</b>
Valley Health System	Regional Health Care Network	1,000+
Frederick County Public Schools	Local Public Education	1,000+
Navy Federal Credit Union	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+
FEMA	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

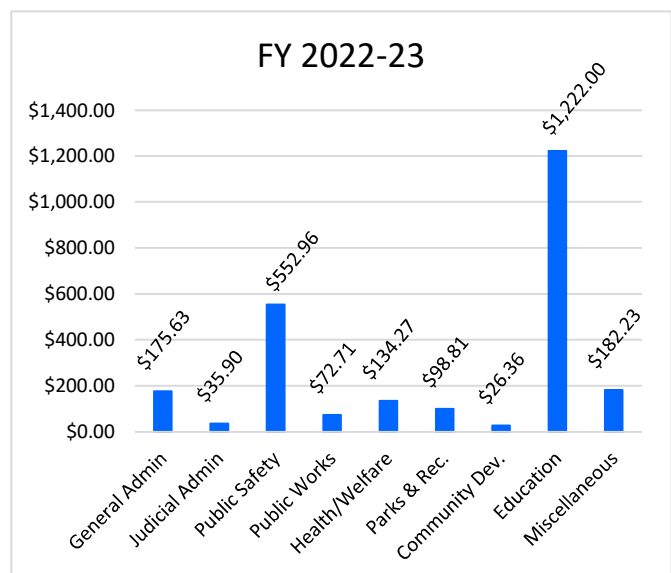
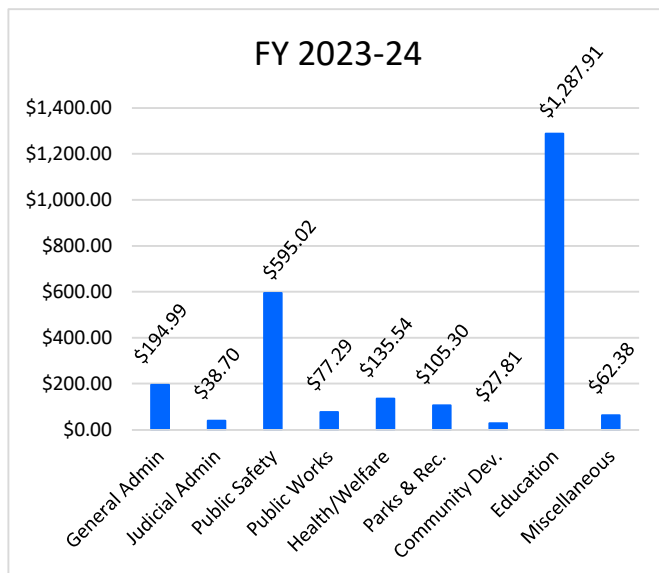
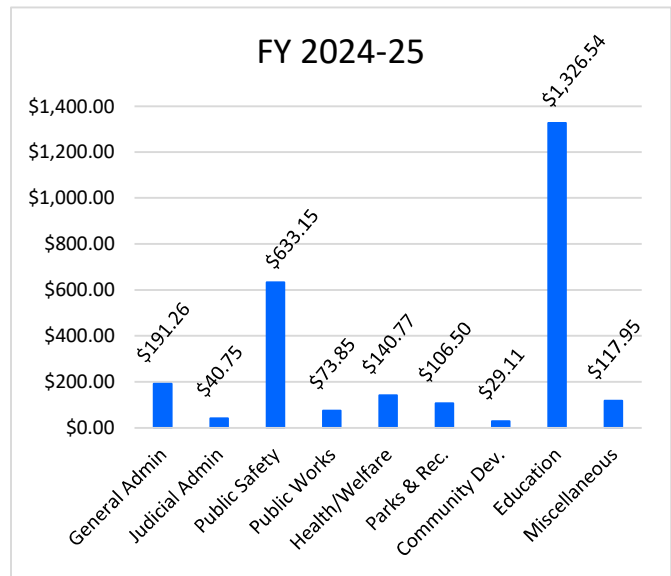
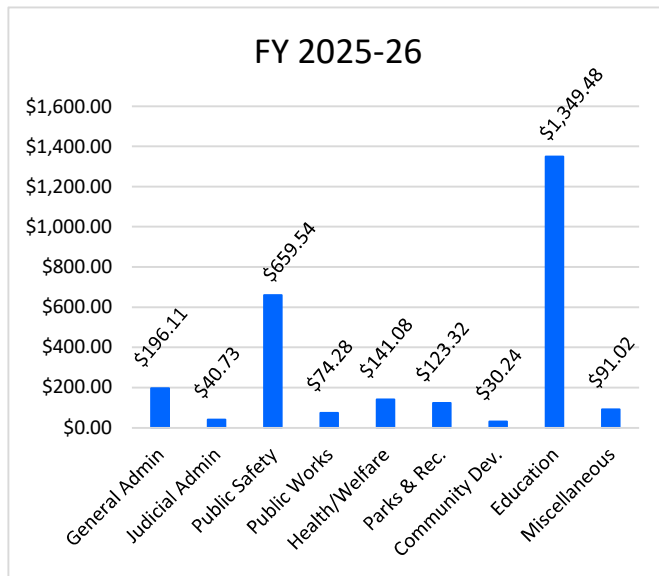
**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA  
AT JUNE 30, 2024**

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	173
Police Protection:	Number of stations	1
	Number of law enforcement personnel	139
Education:	Elementary Schools	12
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	14,474
	Number of instructional personnel	1,838
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)	435,000
	Number of shelter visitors	53,000
	Number of pool visitors (daily admission only)	36,320
	Number of shelters	17
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses	2
	Number of outdoor fitness equipment areas	4
	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	83,636
Building Permits Issued:	Residential and Commercial	1,966

## FREDERICK COUNTY PER CAPITAL COSTS

	General Fund FY 2025-26	Per Capita \$	% of Total
General Administration	\$19,410,833	\$196.11	7.25%
Judicial Administration	4,030,846	40.73	1.51%
Public Safety	65,279,024	659.54	24.38%
Public Works	7,351,830	74.28	2.75%
Health/Welfare	13,963,659	141.08	5.21%
Parks & Rec./Cultural	12,205,791	123.32	4.56%
Community Development	2,993,110	30.24	1.12%
Education (includes Debt Service)	133,567,438	1,349.48	49.87%
Miscellaneous	9,008,833	91.02	3.36%
	<b>\$267,811,364</b>	<b>\$2,705.79</b>	<b>100.00%</b>

Dollar amounts are based on an estimated population of 98,977.

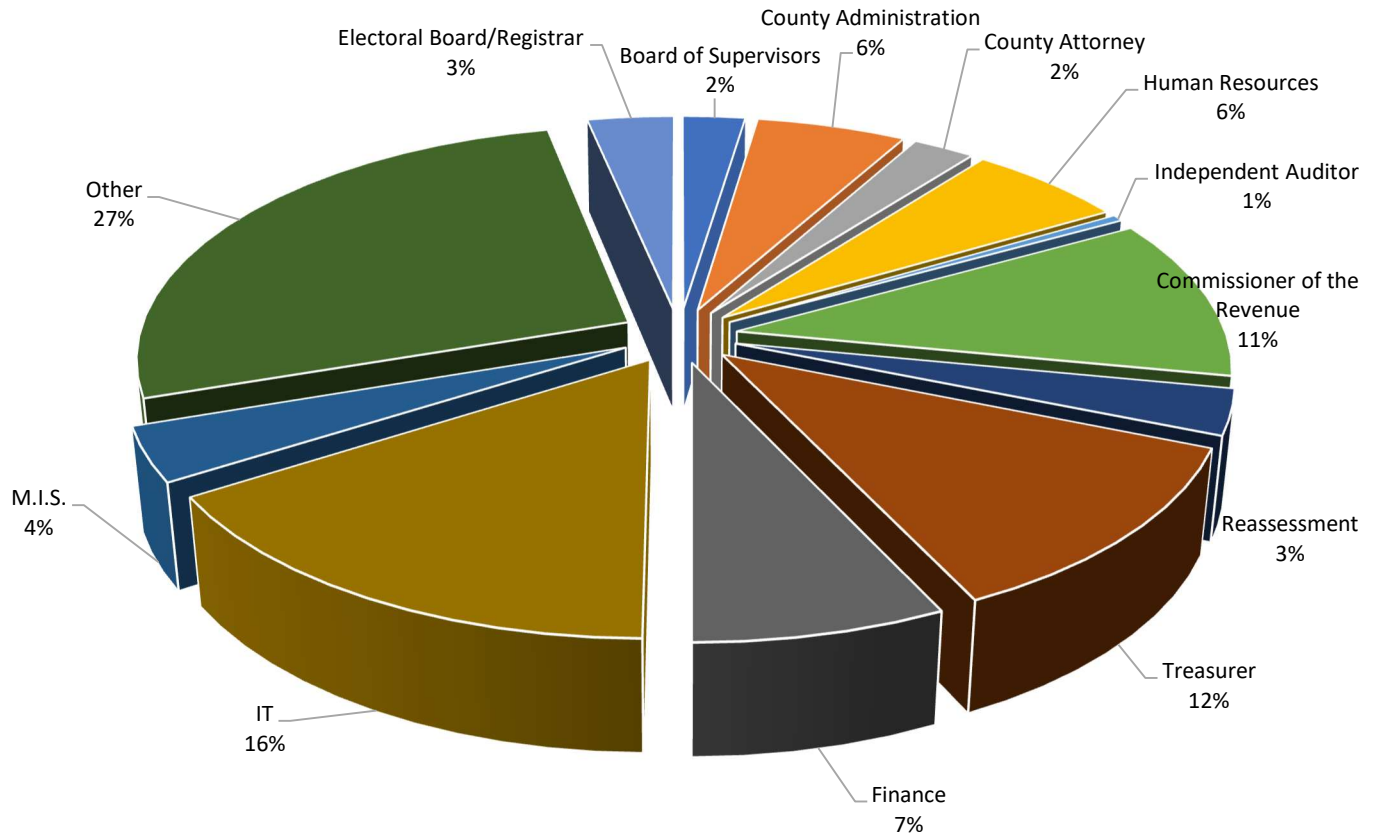


# Administration



Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026	
				Amount	%
Board of Supervisors	\$406,906	\$416,307	<b>\$461,572</b>	\$45,265	10.87%
County Administrator	943,830	976,131	<b>1,109,921</b>	133,790	13.71%
County Attorney	529,877	563,688	<b>460,418</b>	-103,270	-18.32%
Human Resources	940,316	1,139,544	<b>1,169,318</b>	29,774	2.61%
Independent Auditor	74,000	78,000	<b>84,000</b>	6,000	7.69%
Commissioner of the Revenue	1,967,204	2,091,151	<b>2,159,520</b>	68,369	3.27%
Reassessment	420,714	520,280	<b>603,292</b>	83,012	15.96%
Treasurer	1,951,485	2,265,685	<b>2,289,991</b>	24,306	1.07%
Finance	1,316,010	1,337,559	<b>1,380,803</b>	43,244	3.23%
Information Technology	2,655,234	2,848,721	<b>3,096,255</b>	247,534	8.69%
M.I.S.	772,282	844,152	<b>726,705</b>	-117,447	-13.91%
Other	4,542,777	4,650,610	<b>5,229,259</b>	578,649	12.44%
Electoral Board/Registrar	690,922	698,248	<b>639,779</b>	-58,469	-8.37%
<b>TOTAL EXPENDITURES</b>	<b>\$17,211,557</b>	<b>\$18,430,076</b>	<b>\$19,410,833</b>	<b>\$980,757</b>	<b>5.32%</b>

## Board of Supervisors

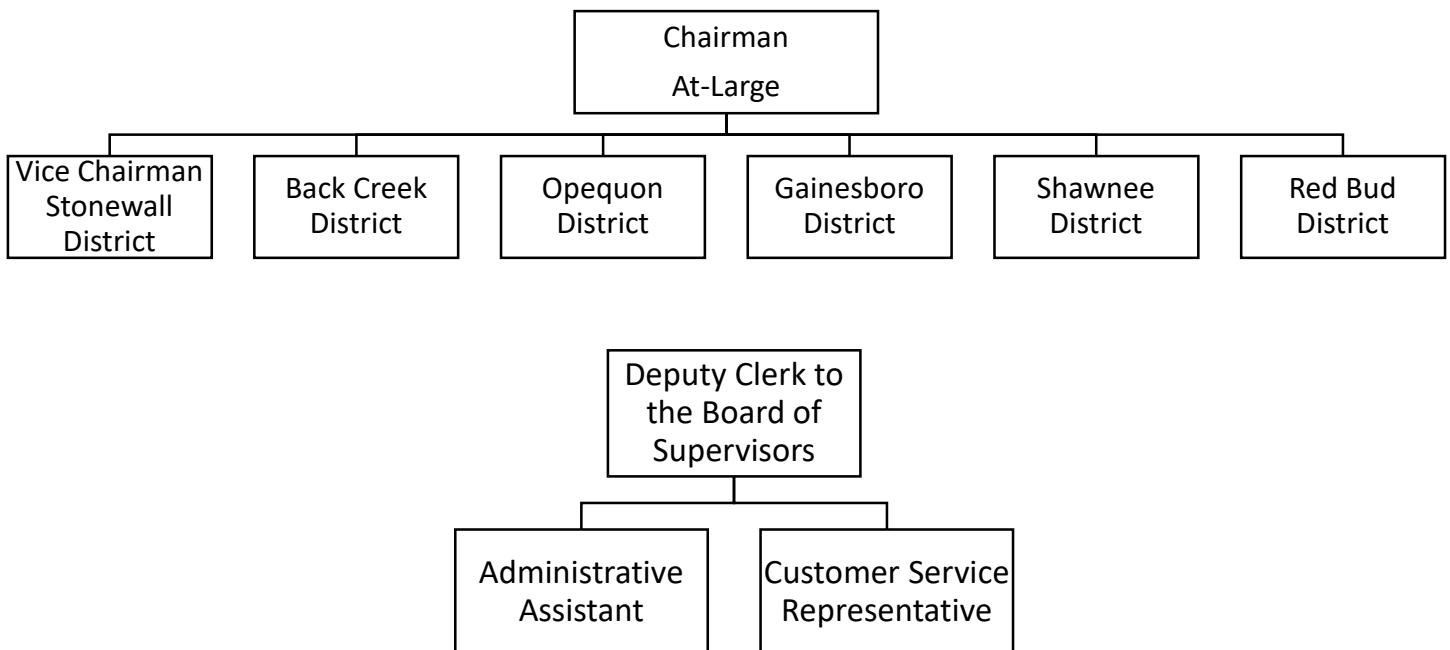
### Mission

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

### Department Description

#### Governmental Authority

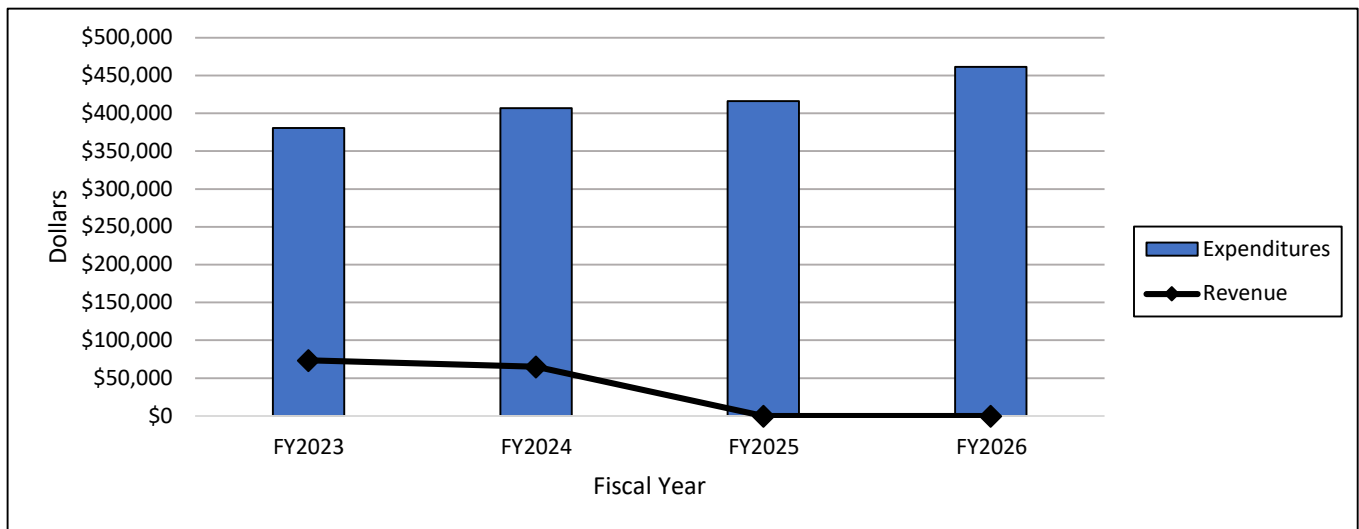
- The Board of Supervisors is delineated authority and responsibility by the Code of Virginia
- There are six magisterial districts, each represented by an elected representative, while the chairman is elected at-large
- The Board of Supervisors collectively sets policy for the County and enacts those 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$217,791	\$229,584	\$246,523	\$250,107	\$3,584	1.45%
Operating	162,993	144,909	169,784	196,150	26,366	15.53%
Capital/Leases/Long-Term Subs	0	32,413	0	15,315	15,315	100.00%
<b>Total</b>	<b>380,784</b>	<b>406,906</b>	<b>416,307</b>	<b>461,572</b>	<b>45,265</b>	<b>10.87%</b>
Fees/Recovered Costs	73,520	64,863	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$307,264</b>	<b>\$342,043</b>	<b>\$416,307</b>	<b>\$461,572</b>	<b>\$45,265</b>	<b>10.87%</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$461,572

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Operating

- Increase in software subscription for Board Room recordings

#### Capital/Leases/Long-Term Subscriptions

- Long-term subscriptions reclassified per GASB 96 mid-year FY2025



## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Resolutions Adopted/Considered	79	70	70
Ordinances Adopted/Considered	7	10	10
Board of Supervisor Meetings	51	35	45
Bond Rating Moody's	Aa2	Aa2	Aa2

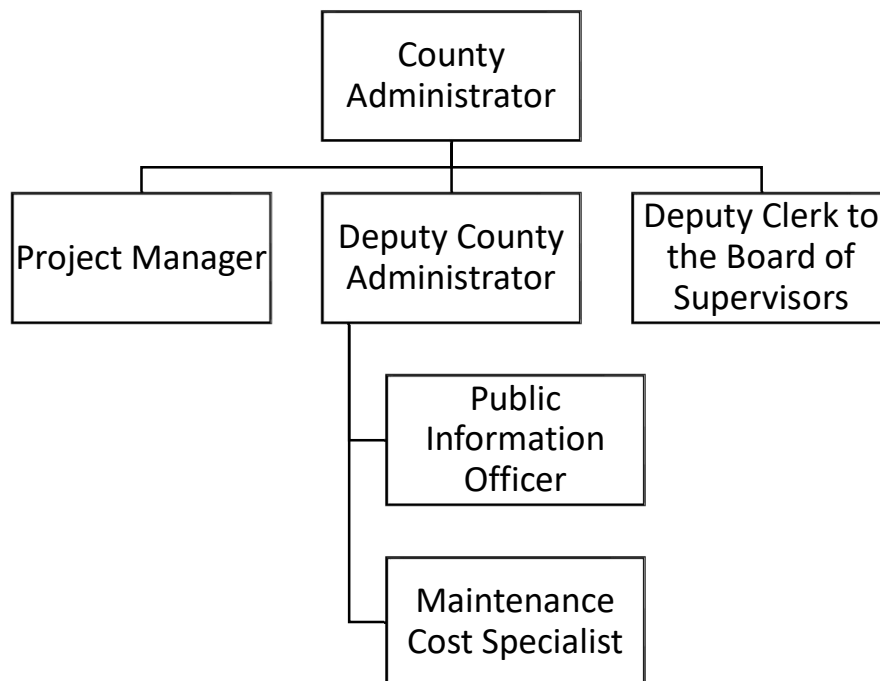
### Mission

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

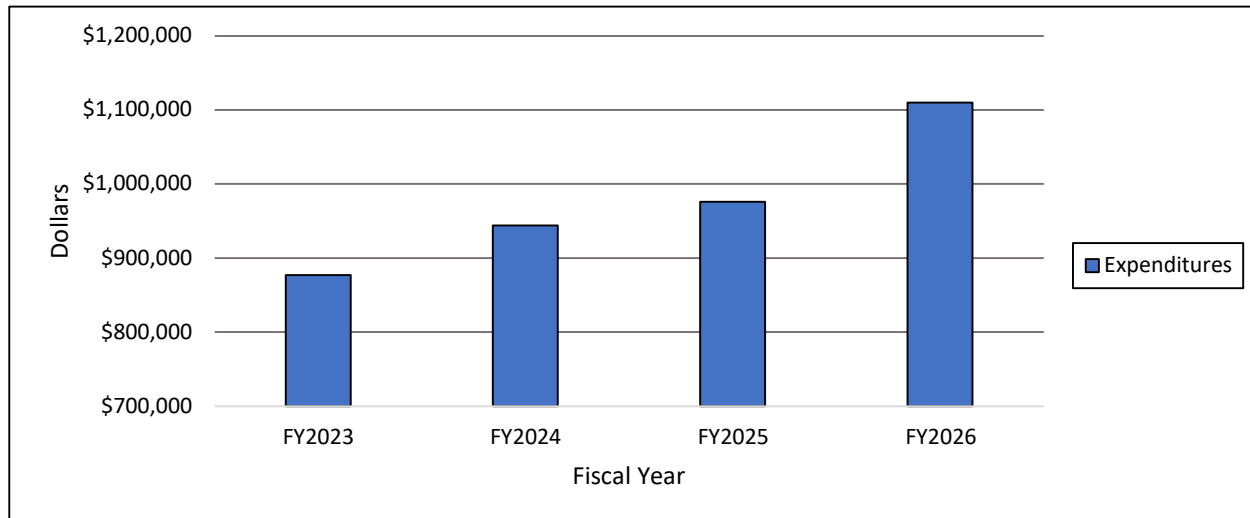
#### Chief Administrative Office

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$866,328	\$931,006	\$932,381	\$1,083,466	\$151,085	16.20%
Operating	10,638	10,552	36,750	23,955	-12,795	-34.82%
Capital/Leases/Long-Term Subs	0	2,272	7,000	2,500	-4,500	-64.29%
<b>Local Tax Funding</b>	\$876,966	\$943,830	\$976,131	\$1,109,921	\$133,790	13.71%
<b>Full-Time Positions</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>1</b>	<b>20.00%</b>



## FY2026 Total Budget \$1,109,921

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- New Project Manager position approved for FY2026
- Eliminated part-time Secretary position

#### Operating/Capital/Leases

- Reductions in Professional Services, Postage and Telephone, Office Supplies, and Software Subscriptions

### 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Bond Rating – Moody's	Aa2	Aa2	Aa2
BOS Agenda Packets	51	30	45
Number of FOIA requests	1,191	1,000	1,250

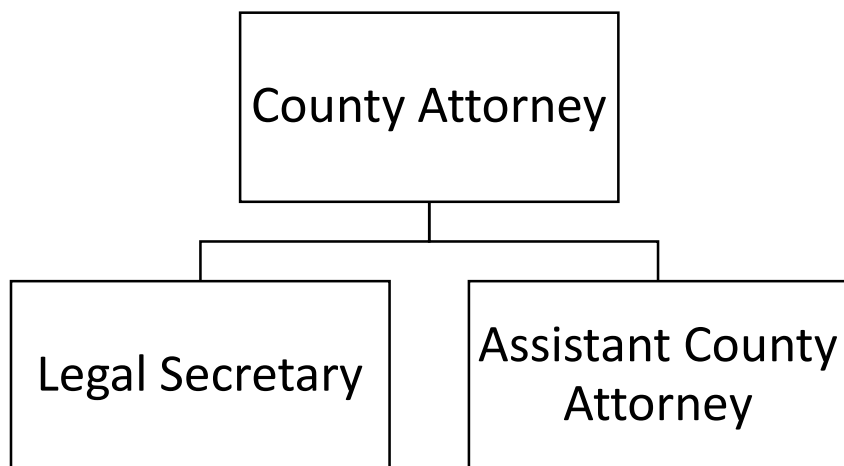
### Mission

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

### Department Description

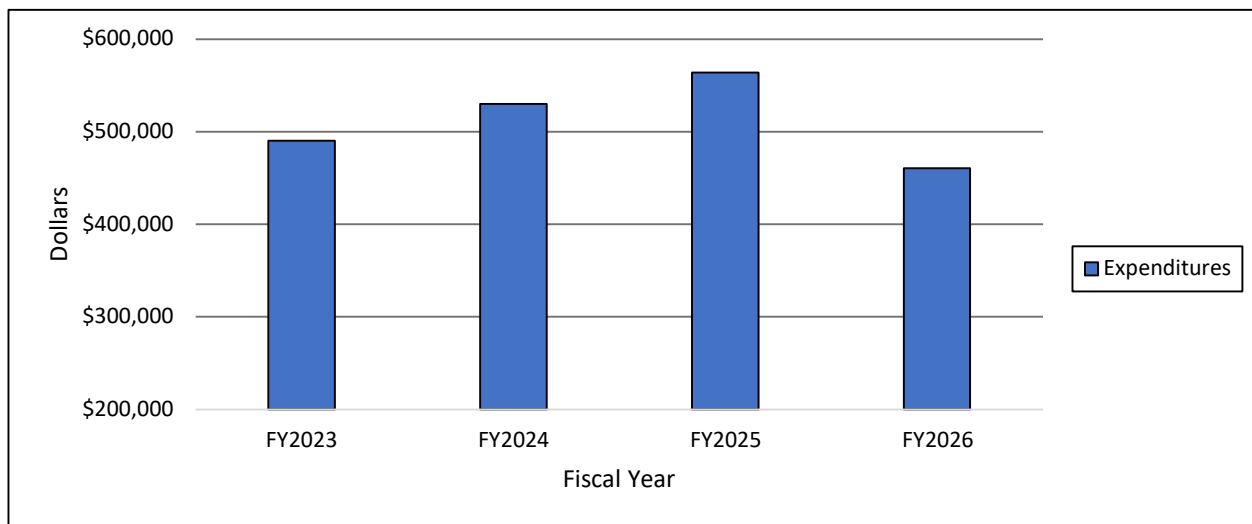
#### Legal Counsel for Frederick County

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$473,035	\$506,345	\$506,688	\$403,418	-\$103,270	-20.38%
Operating	17,050	22,668	56,100	55,250	-850	-1.52%
Leases/Long-Term Subscriptions	0	864	900	1,750	850	94.44%
<b>Local Tax Funding</b>	\$490,085	\$529,877	\$563,688	\$460,418	-\$103,270	-18.32%
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$460,418

## Notable Changes

### Personnel

- COLA adjustment of four percent implemented in FY2025
- Turnover of County Attorney and Assistant County Attorney positions

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Total litigation matters active during fiscal year	196	220	200
General litigation matters	24	40	35
Collection litigation matters	70	100	85
County Code violation matters	102	80	80
Rezoning applications/proffer statements reviewed/consulted on	13	15	15
FOIA requests involving extensive County Attorney review/involvement	1	8	8



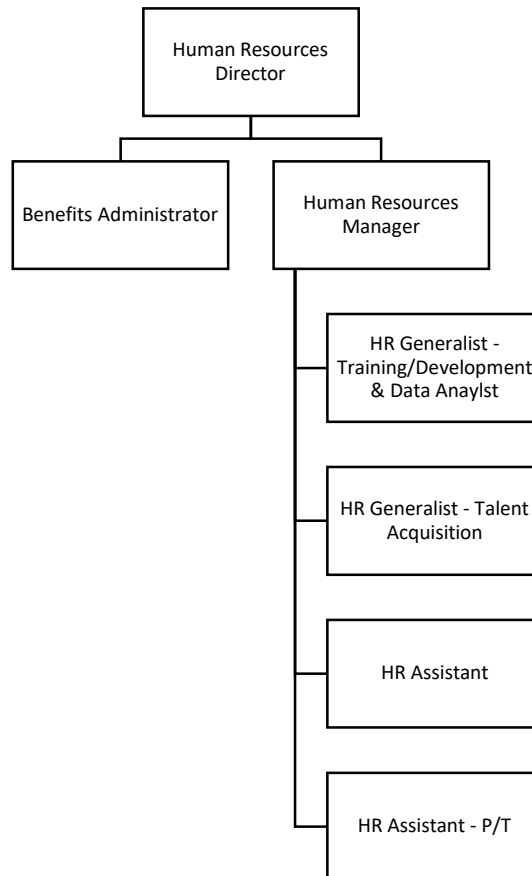
## Mission

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

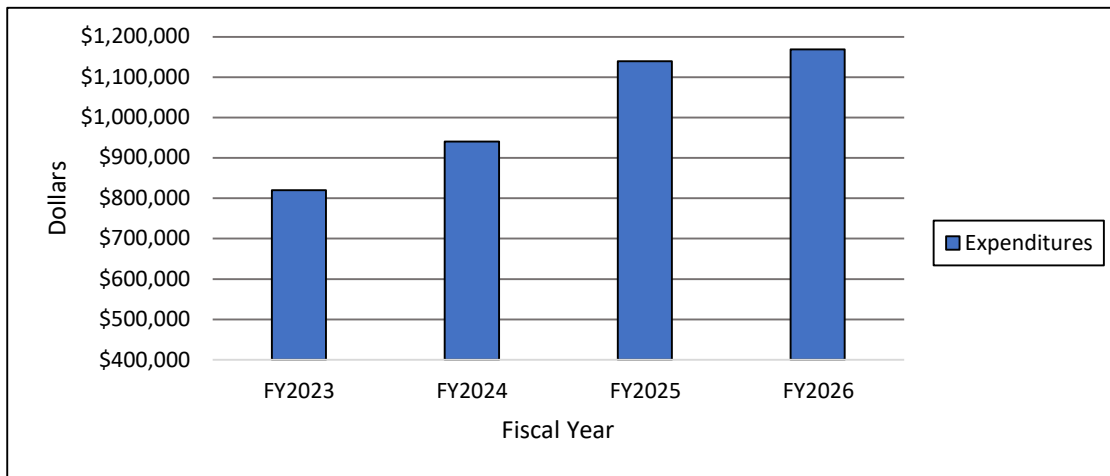
The Department of Human Resources administers comprehensive programs aimed at attracting, motivating, and retaining a professional and industrious workforce

- This department provides nearly 800 full-time and about 250 part-time local government employees with services related to recruitment, selection and retention, compensation and benefits, performance management, employee relations, policy development and interpretation, organizational development, training and development, and employment law compliance



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$675,496	\$707,102	\$753,183	\$790,027	\$36,844	4.89%
Operating	138,695	146,208	267,836	262,615	-5,221	-1.95%
Leases/Long-Term Subscriptions	5,585	87,006	118,525	116,676	-1,849	-1.56%
<b>Local Tax Funding</b>	<b>\$819,776</b>	<b>\$940,316</b>	<b>\$1,139,544</b>	<b>\$1,169,318</b>	<b>\$29,774</b>	<b>2.61%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$1,169,318**

## Notable Changes

### Personnel

- COLA adjustment of four percent implemented in FY2025

## Goals/Objectives

- Continue partnership with Finance Department to add functionality to the human resources/payroll system, improve efficiencies to payroll processing, and implement changes through a revised Payroll Personnel Action Form.
- Establish collaborative relationships and foster trust, while also creating a foundation for effective recruitment strategies that align with each department's specific needs.
- Strengthen the County's employer brand to increase its attractiveness to top talent.
- Partner with departments to maintain internal training programs that ensure development opportunities for all employees.
- Continue to implement a robust training and development program, with concentrated effort on equipping our frontline supervisors with the tools and guard rails needed to effectively lead people, manage internal processes and systems, and upskill our staff to utilize technology to perform their essential duties more effectively. Based upon discussions with Department Heads, the following are areas where our employees would benefit from additional training:

## Human Resources

- (1) Newly emerging and experienced managers,
  - (2) conflict resolution techniques across all levels for better team collaboration and intra-department communications,
  - (3) staff upskilling on Microsoft Office platforms, especially Excel, basic writing skills, and job-specific tasks such as project management, etc., and
  - (4) 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.
- 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.
  - Manage regional compensation data to ensure comparable pay scales for benchmark and internal equity purposes. Solicit input from localities throughout the Commonwealth of Virginia to ensure Frederick County's salary ranges remain competitive in the marketplace.
  - Continue to build technological efficiencies and further take advantage of the systems we have by:
    - (1) Continue to evaluate and roll-out NeoGov functionalities (e.g., explore utilizing Onboard for more onboarding forms and processes before hire, etc.).
    - (2) Adopting Microsoft Teams and OneDrive for HR Department use and to coordinate/manage projects amongst departments through the use of Microsoft Project and/or Microsoft Teams.
    - (3) Continuing to take steps to make resources readily available to employees (i.e., recently accomplished through the overhaul of the employee intranet).
  - Partner with departments to develop recruiting strategies to increase the number of qualified applicants.
  - 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.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Headcount of County Full-Time Positions	789	810	820
Number of Full-Time New Hires	127	135	140
Number of Part-Time New Hires	250	260	270
Number of Payroll Personnel Action Forms Processed	961	1050	1100
Number of Worker's Compensation Claims Processed	108	120	120
Turnover Rate Regarding Full-Time Positions	15.5%	15%	15%
Average Time to Fill Full-Time Non-Sworn Positions	New Metric	90 days	60 days
Average Time to Fill Full-Time Sworn Positions	New Metric	135 days	120 days
Number of Employees Trained in Live Events	50 per month	50 per month	50 per month
Number of HR Committee meetings held	3	5	4

## Mission

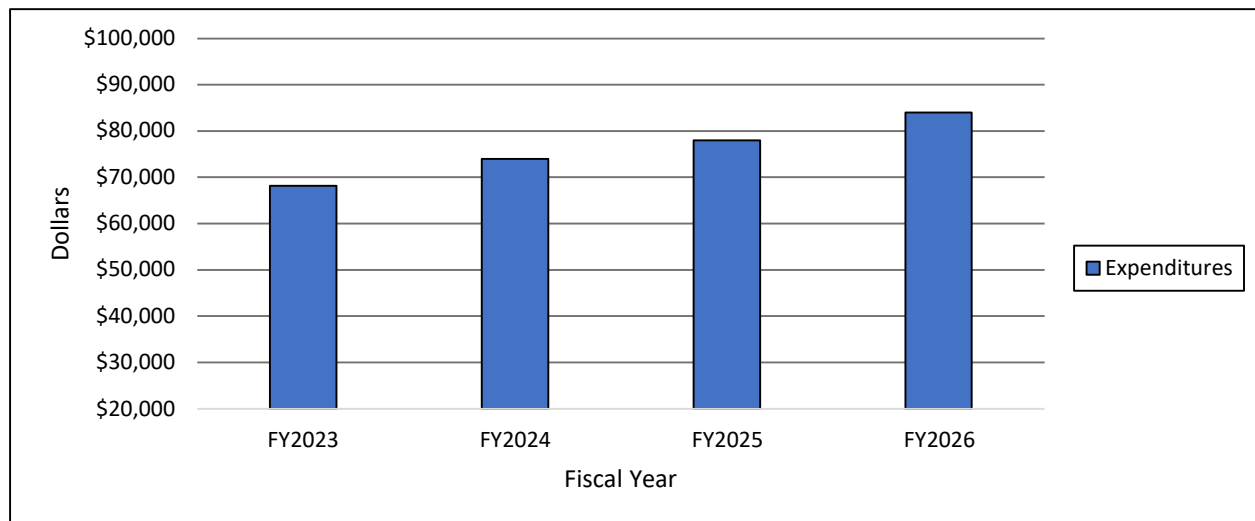
To work with county Finance staff to receive the Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR). This certificate shows the locality has gone beyond minimum requirements of generally accepted accounting principles in preparing their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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$68,200	\$74,000	\$78,000	\$84,000	\$6,000	7.69%
Local Tax Funding	\$68,200	\$74,000	\$78,000	\$84,000	\$6,000	7.69%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$84,000

## Notable Changes

### Operating

- Anticipated increased cost for auditing services

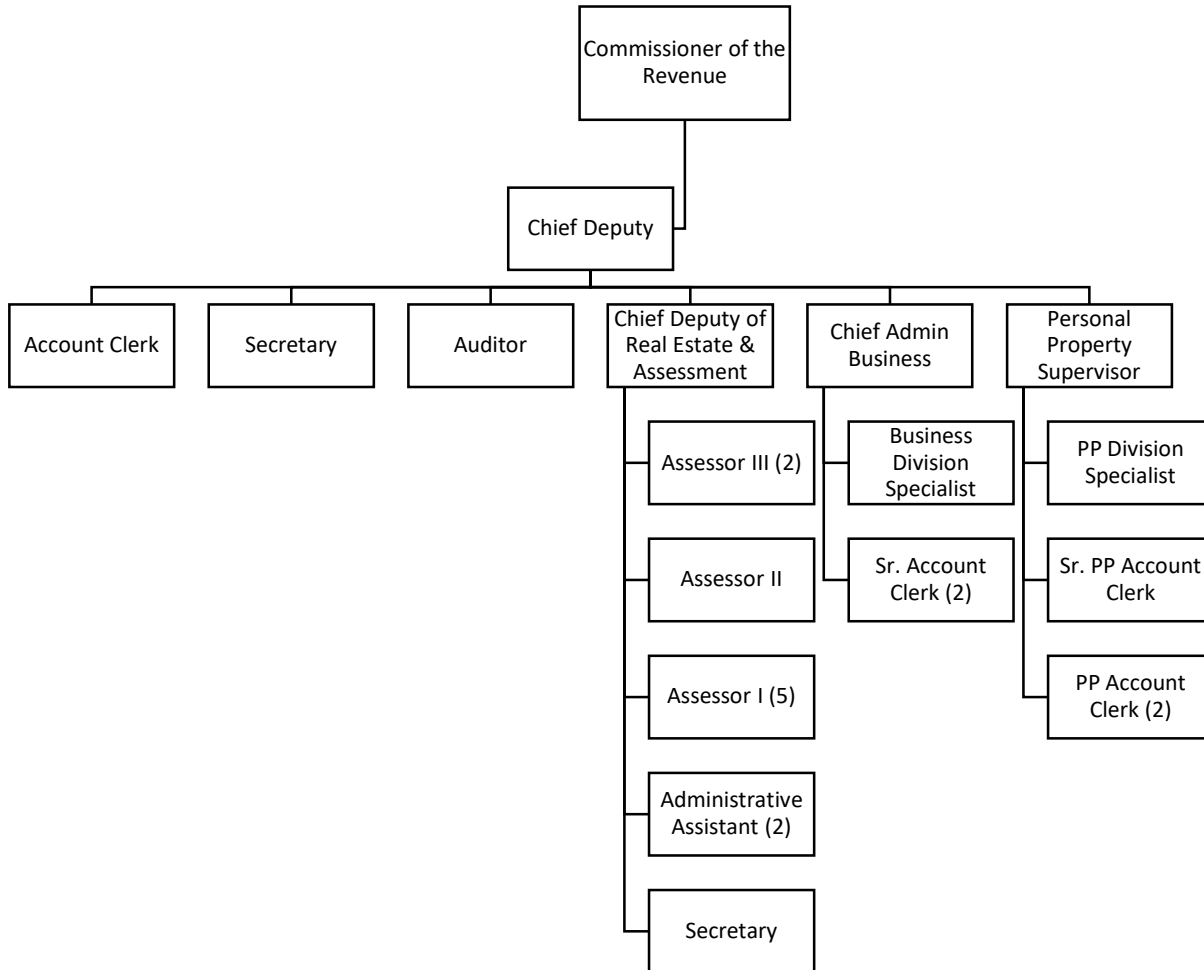
### Mission

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

### 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, JD Power, VA Tax Department updates, DMV updates, and Bright & Associates or Vision 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

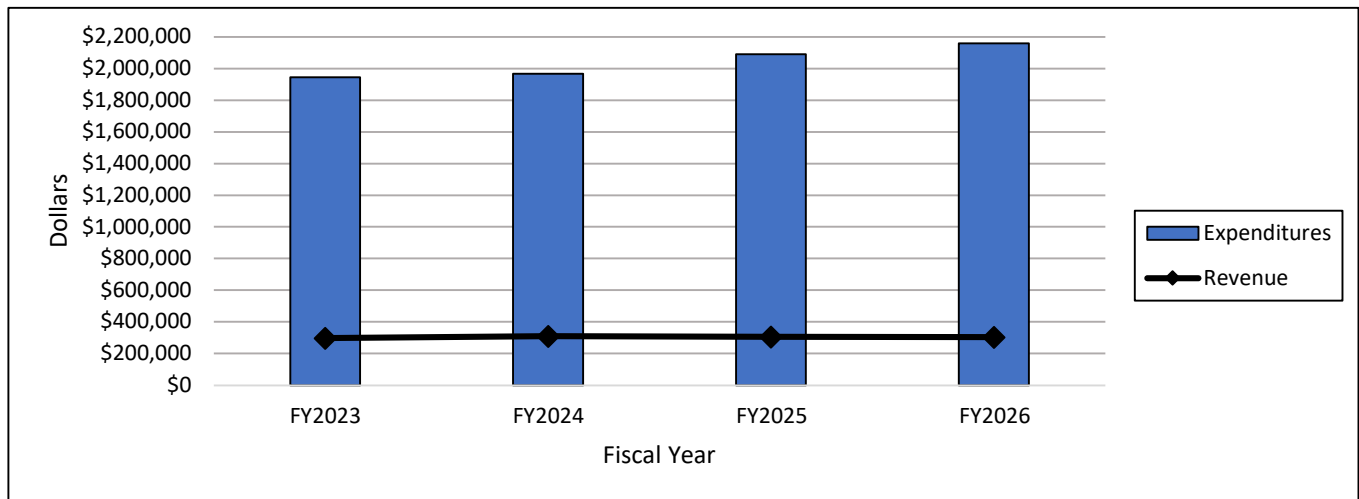
## Commissioner of the Revenue and Reassessment



## Commissioner of the Revenue

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,873,233	\$1,876,072	\$1,965,851	\$2,027,864	\$62,013	3.15%
Operating	70,900	85,870	119,200	125,376	6,176	5.18%
Leases/Long-Term Subscriptions	0	5,262	6,100	6,280	180	2.95%
<b>Total</b>	1,944,133	1,967,204	2,091,151	2,159,520	68,369	3.27%
Fees	10,000	7,305	3,550	8,000	4,450	125.35%
State/Federal	287,860	309,794	301,758	295,410	-6,348	-2.10%
<b>Local Tax Funding</b>	\$1,646,273	\$1,650,105	\$1,785,843	\$1,856,110	\$70,267	3.93%
<b>Full-Time Positions</b>	21	21	21	21	0	0.00%



**FY2026 Total Budget \$2,159,520**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Operating

- Increased cost budgeted for personal property valuation services

## 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 for staff to maintain a high level of skill and professionalism.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Customers assisted (phone calls and walk-ins):			
Business Division	18,000	18,000	18,000
Personal Property Division	112,800	110,000	112,900
Real Estate Division	30,000	25,000	35,000
Real Estate Changes (transfers, splits, boundary line adjustments)	5,670	8,562	8,000
New business registrations	299	325	325
RE Tax Relief applications received and processed	937	1,620	1,400
Supplemental bills issued (Business, Personal Property, Real Estate)	22,642	28,828	29,500
Business license assessments issued	8,700	8,300	8,900
New vehicles registered	26,586	26,000	28,500
Vehicles removed from books	20,976	22,000	22,050



### 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.

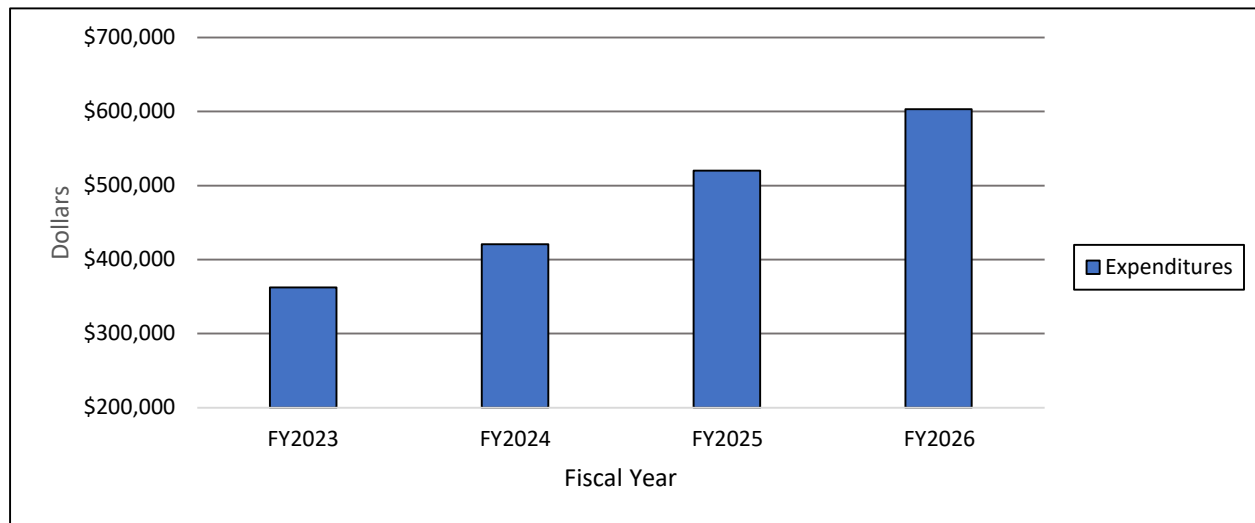
### Department Description

- 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 51,702) 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, building type, use, zoning, land topography, and any other characteristic that would affect the assessed value of real property
- Staff use mapping (including GIS, pictometry, and Changefinder) of both taxable and non-taxable properties, recorded real property changes and transfers, sales, and boundary adjustments to update maps and tax records
- Staff compile data regarding changes and areas of concern for all parcels in the County and will begin the 2027 reassessment on July 1, 2025
- 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 and render decisions, mail letters, and update the records
- Additional hearings are conducted by an independent Board of Equalization in the following Spring and after the BOE renders decisions, RE staff make the necessary changes, mail letters, and update the records
- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$286,844	\$359,859	\$360,380	\$438,630	\$78,250	21.71%
Operating	53,282	50,354	134,500	138,500	4,000	2.97%
Capital/Long-Term Subscriptions	22,286	10,501	25,400	26,162	762	3.00%
<b>Local Tax Funding</b>	<b>\$362,412</b>	<b>\$420,714</b>	<b>\$520,280</b>	<b>\$603,292</b>	<b>\$83,012</b>	<b>15.96%</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>25.00%</b>



**FY2026 Total Budget \$603,292**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- New Administrative Assistant position approved for FY2026

## 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 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Real Estate assessment visits	29,000	17,000	35,000
Number of new structures	2,021	2,000	2,200
Number of commercial parcels	1,670	1,800	1,850
Number of residential parcels	44,597	48,000	51,000
Agriculture and Open parcels (may have houses)	2,250	3,000	3,000
Tax Exempt parcels	2,226	2,400	2,400

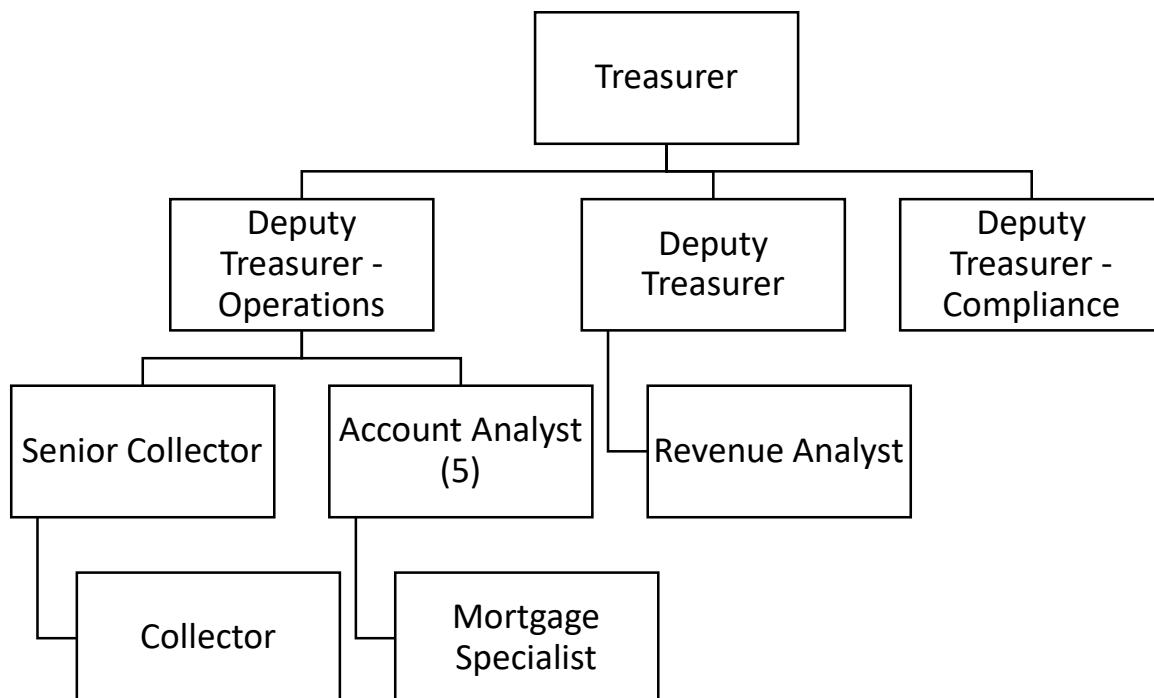
## Mission

To provide innovative and efficient service to Frederick County residents.

## Department Description

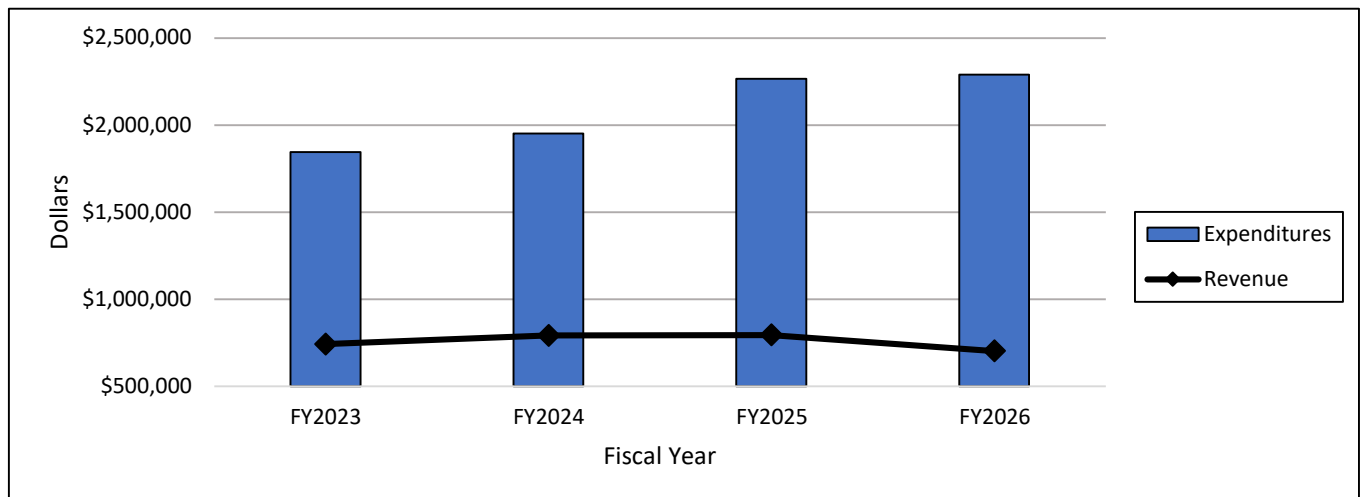
The elected position of Treasurer was created in the Virginia Constitution of 1870. The Treasurer is entrusted with the public's funds and has the responsibility to carry out the laws of the Commonwealth and of the locality.

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,444,470	\$1,529,396	\$1,590,400	\$1,640,051	\$49,651	3.12%
Operating	401,097	413,104	674,135	640,265	-33,870	-5.02%
Leases/Long-Term Subscriptions	0	8,985	1,150	9,675	8,525	741.30%
<b>Total</b>	<b>1,845,567</b>	<b>1,951,485</b>	<b>2,265,685</b>	<b>2,289,991</b>	<b>24,306</b>	<b>1.07%</b>
Fees	511,796	532,593	512,500	412,000	-100,500	-19.61%
State/Federal	230,285	259,701	282,465	290,938	8,473	3.00%
<b>Local Tax Funding</b>	<b>\$1,103,486</b>	<b>\$1,159,191</b>	<b>\$1,470,720</b>	<b>\$1,587,053</b>	<b>\$116,333</b>	<b>7.91%</b>
<b>Full-Time Positions</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$2,289,991

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Leases/Long-Term Subscriptions

- Additional long-term subscriptions reclassified per GASB 96

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of tax tickets mailed (PP, RE)	217,042	220,000	225,000
Number of transactions paid online	91,288	90,000	95,000
Value of transactions processed online	\$58,372,492	\$60,000,000	\$62,000,000
Vehicle license registrations issued	119,262	120,000	122,000
Average rate of return on investments (12 months)	4.30%	4.50%	3.50%
Number of delinquent notices mailed	44,940	42,500	45,000
Number of tax liens/distress warrants issued	1,526	1,600	1,600
DMV Stops	7,694	9,500	9,500
Dog tags sold	2,186	2,500	2,250

## 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

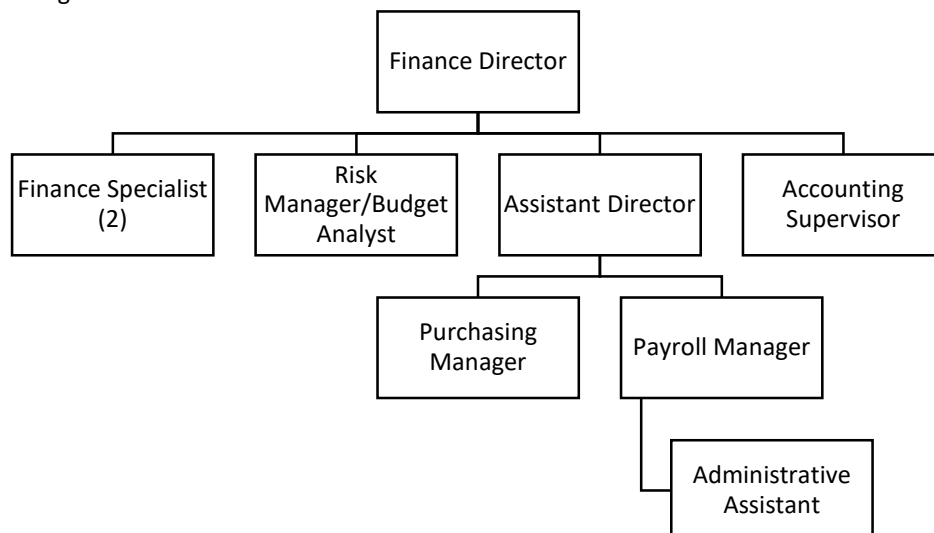
- Secures insurance for all property, liability, and vehicles
- Monitors and negotiates the health insurance plan for County employees

### 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

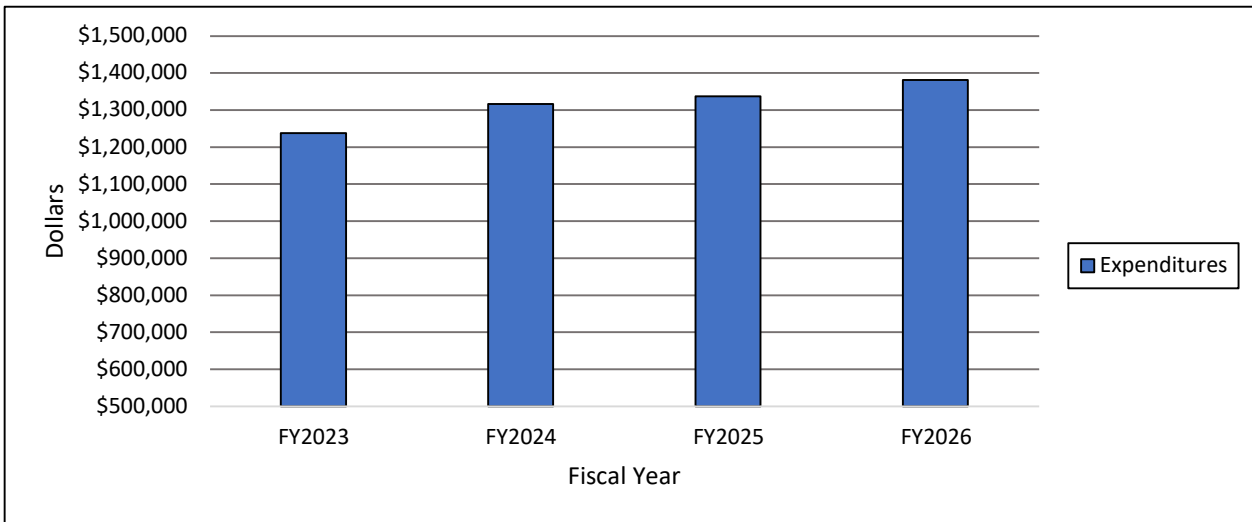
### Payroll

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



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,214,707	\$1,294,806	\$1,303,552	\$1,349,633	\$46,081	3.54%
Operating	22,680	19,765	32,507	29,670	-2,837	-8.73%
Leases/Long-Term Subscriptions	0	1,439	1,500	1,500	0	0.00%
<b>Local Tax Funding</b>	\$1,237,387	\$1,316,010	\$1,337,559	\$1,380,803	\$43,244	3.23%
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$1,380,803**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025



## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Bids and RFP's processed	21	18	20
Purchase Orders processed	188	150	160
Annual volume of Purchase Orders	\$20,758,397	\$18,000,000	\$18,000,000
Number of P-Card transactions	13,852	14,000	14,500
Annual volume of P-Card transactions	\$12,589,379	\$12,000,000	\$12,000,000
Number of A/P checks processed	871	900	900
Annual volume of A/P checks	\$15,867,380	\$16,000,000	\$16,000,000
Number of ACH payments processed	2,436	2,200	2,500
Annual volume of ACH payments	\$53,961,476	\$40,500,000	\$42,000,000

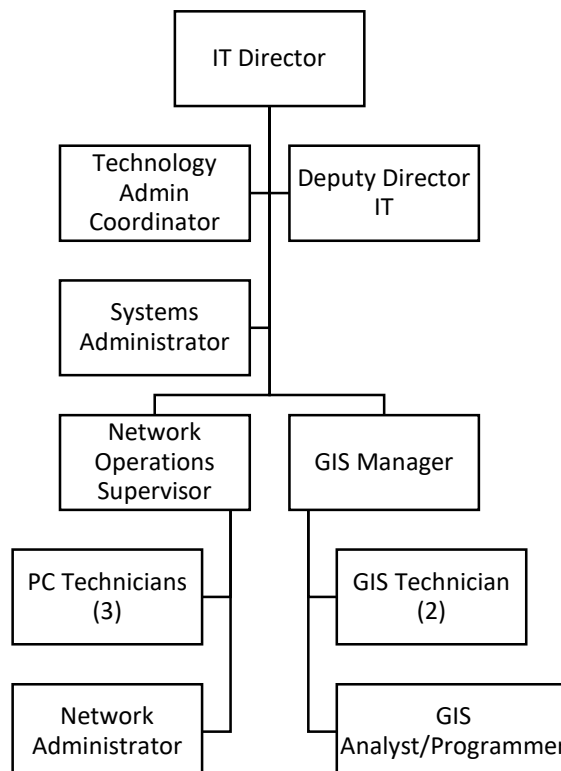
### Mission

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

### Department Description

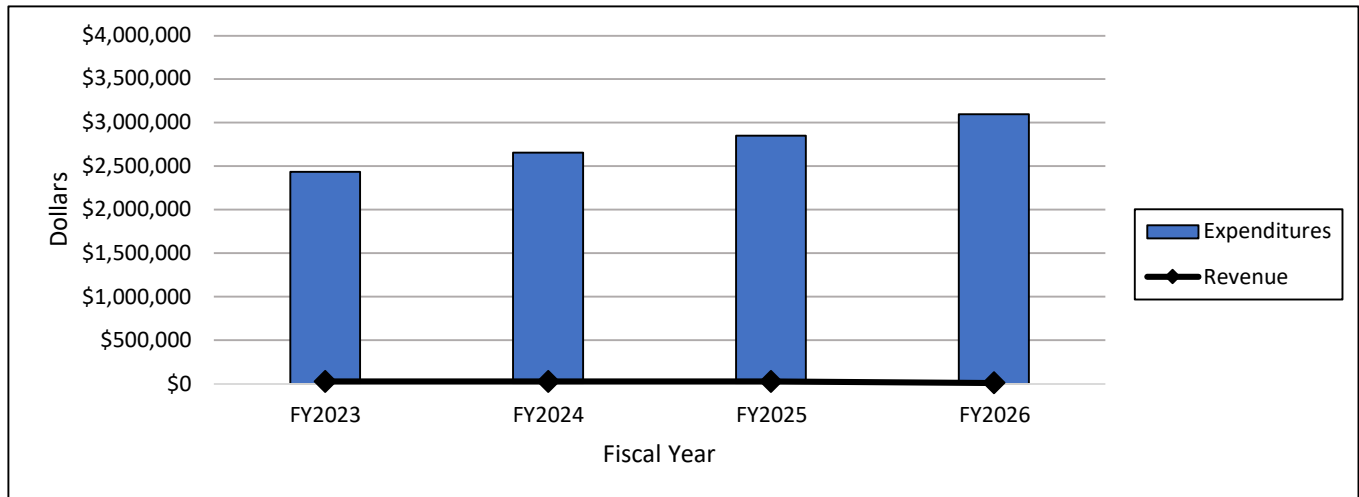
#### Managing the Data Network

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,323,460	\$1,311,769	\$1,352,126	\$1,504,183	\$152,057	11.25%
Operating	1,093,325	384,892	472,150	386,605	-85,545	-18.12%
Leases/Long-Term Subscriptions	19,824	958,573	1,024,445	1,205,467	181,022	17.67%
<b>Total</b>	<b>2,436,609</b>	<b>2,655,234</b>	<b>2,848,721</b>	<b>3,096,255</b>	<b>247,534</b>	<b>8.69%</b>
Fees/Recovered Costs	27,582	27,525	27,261	12,261	-15,000	-55.02%
<b>Local Tax Funding</b>	<b>\$2,409,027</b>	<b>\$2,627,709</b>	<b>\$2,821,460</b>	<b>\$3,083,994</b>	<b>\$262,534</b>	<b>9.30%</b>
<b>Full-Time Positions</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>1</b>	<b>8.33%</b>



## FY2026 Total Budget \$3,096,255

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Reclassification of one position from Management Information Systems to Information Technologies in FY2025

#### Operating

- Decrease in budgeted expenses for professional services and travel

#### Leases/Long-Term Subscriptions

- Additional long-term subscriptions reclassified per GASB 96

## Information Technologies

### Goals/Objectives

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

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of calls/tickets for service received (per year)	7,752	7,500	7,800
Number of personal computers maintained	1,121	1,130	1,150
Number of personal computers included on Refresh Program	62	65	65
Network Availability	99.1%	99.9%	99.9%
Number of address service requests per year	1,229	800	1,200
Website Hits	2,871,068	2,800,000	2,800,000

# Management Information Systems

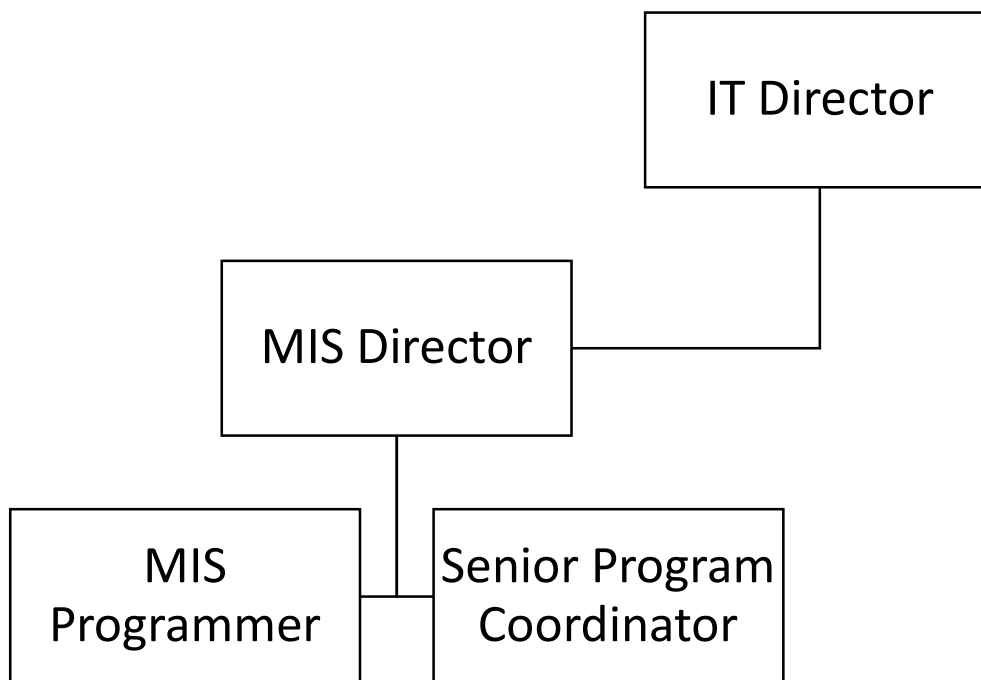
## Mission

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

## Department Description

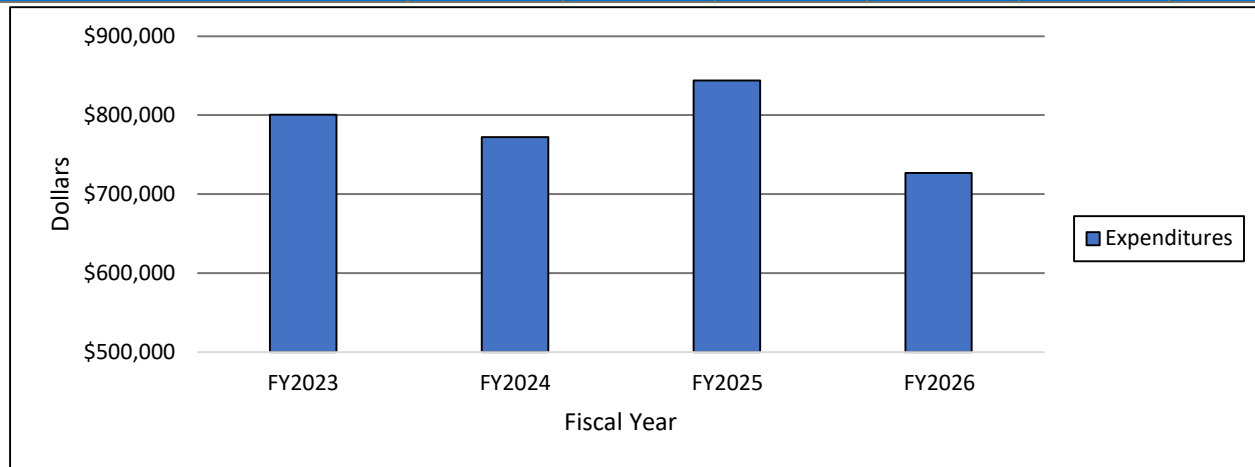
Management Information Systems (MIS) is responsible for the County's I-Series computer system

- 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



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$615,994	\$628,545	\$636,755	\$537,965	-\$98,790	-15.51%
Operating	145,591	120,632	100,420	110,156	9,736	9.70%
Leases/Long-Term Subscriptions	38,799	23,105	106,977	78,584	-28,393	-26.54%
<b>Local Tax Funding</b>	\$800,384	\$772,282	\$844,152	\$726,705	-\$117,447	-13.91%
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>-1</b>	<b>-25.00%</b>



## FY2026 Total Budget \$726,705

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Reclassification of one position from Management Information Systems to Information Technologies in FY2025

#### Operating/Leases/Long-Term Subscriptions

- Expenses reclassified from Long-Term Subscriptions to Maintenance Service Contracts

### Goals/Objectives

- Continue to enhance and create new options to allow user access to information.
- Acquire and begin testing of Cognos software.
- Work with Vision to interface with Bright and move away from CAMRA.
- Provide Commission of the Revenue with the ability to process downloading content to value personal property.
- Rework the address update program for non-deliverable mail.
- Test and implement the new Elderly Tax Relief applications on both AS/400 and .Net.

Service Levels	FY 2024 Actual	FY 2025 Budget	FY 2026 Plan
Number of calls/tickets for service received (per year)	1,820	2,000	2,000
Number of AS400 projects completed	15	8	20

## Mission

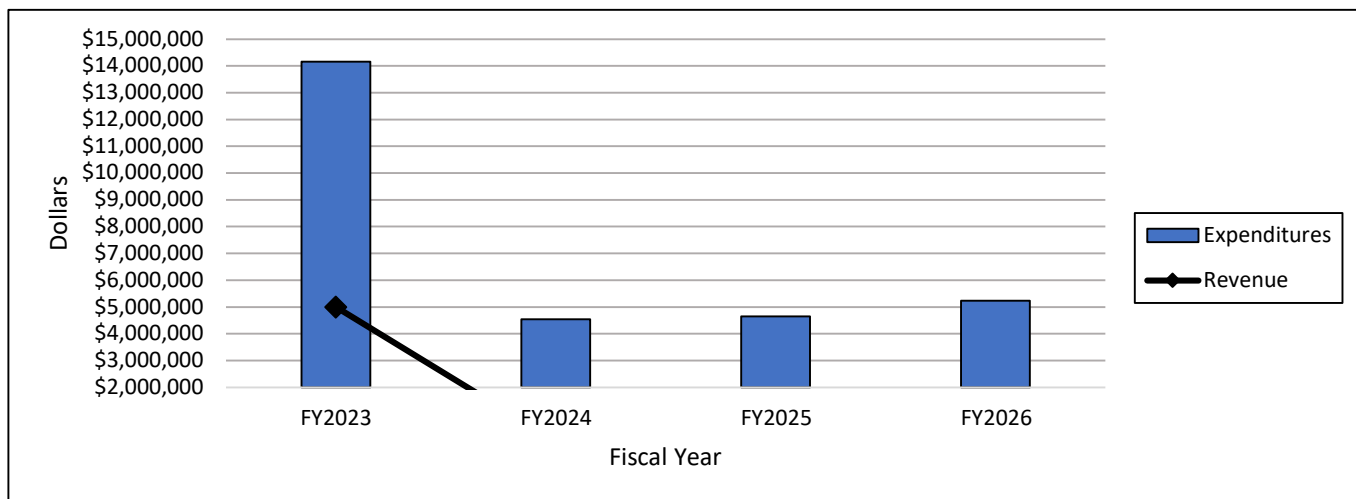
To provide a department that funds regional agencies and non-categorical expenses. Regional agencies normally combine the resources of other localities and are typically funded on population basis. Non-categorical expenses are those expenses such as post-employment benefits to retirees.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$14,154,851	\$4,533,181	\$4,648,610	\$5,227,759	\$579,149	12.46%
Capital/Leases	660	9,596	2,000	1,500	-500	-25.00%
<b>Total</b>	14,155,511	4,542,777	4,650,610	5,229,259	578,649	12.44%
State/Federal	5,000,000	0	0	0	0	0.00%
Local Tax Funding	\$9,155,511	\$4,542,777	\$4,650,610	\$5,229,259	\$578,649	12.44%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$5,229,259**

## Notable Changes

### Operating

- Increased funding for Children's Services Act transfer, auditing fees, insurance premiums, 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

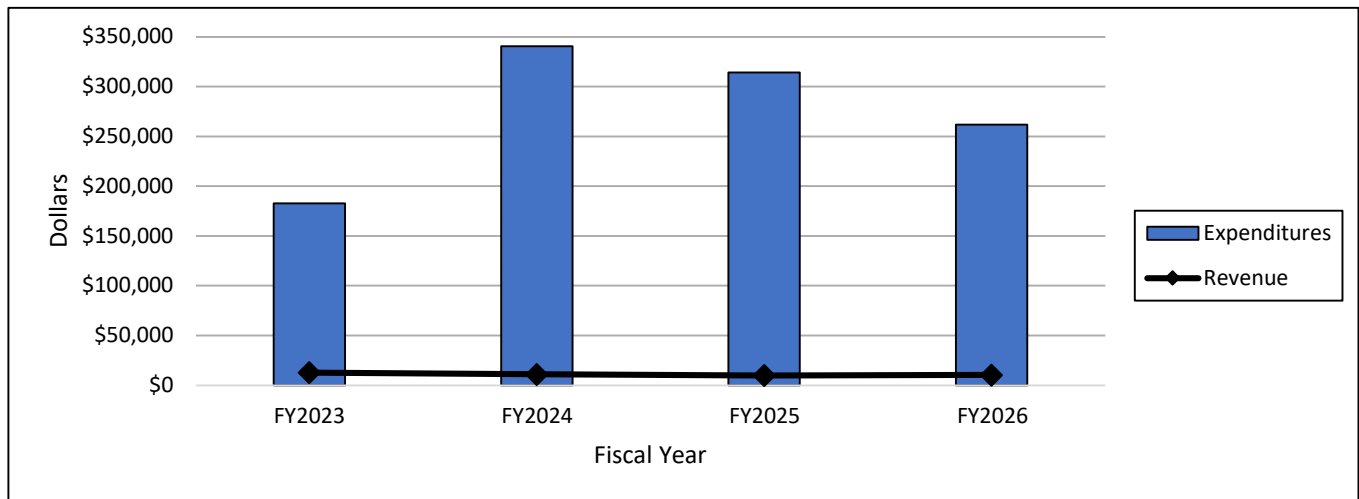
The Electoral Board of Frederick County is governed according to Title 24.2, Chapter 3, of the Code of Virginia Election Laws.

- 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 election officers for the County to serve in all elections held within the calendar year
- It is the duty of the Board to train these officers of election in new legal procedures and record keeping requirements
- The Board also oversees ballot printing, voting machine programming, sealed ballots, maintains custody of voting records, makes determinations on provisional ballots, supervises polling places, coordinates with local government and departments in selecting polling places, assists in redistricting, and assists in budgeting
- The Electoral Board appoints the Director of Elections/General Registrar and determines the number of Deputy and Assistant Registrars needed



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$75,546	\$188,408	\$117,058	\$96,116	-\$20,942	-17.89%
Operating	102,834	123,473	180,890	128,782	-52,108	-28.81%
Leases/Long-Term Subscriptions	4,321	28,906	16,447	36,951	20,504	124.67%
<b>Total</b>	<b>182,701</b>	<b>340,787</b>	<b>314,395</b>	<b>261,849</b>	<b>-52,546</b>	<b>-16.71%</b>
Fees	3,042	500	0	0	0	0.00%
State/Federal	9,775	10,418	10,000	10,378	378	3.78%
<b>Local Tax Funding</b>	<b>\$169,884</b>	<b>\$329,869</b>	<b>\$304,395</b>	<b>\$251,471</b>	<b>-\$52,924</b>	<b>-17.39%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$261,849

### Notable Changes

#### Personnel

- Decrease in budgeted expenses for Election Officials

#### Operating

- Decreases to expenses due to continued reclassification of long-term subscriptions

#### Leases/Long-Term Subscriptions

- Additional long-term subscriptions reclassified per GASB 96

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of elections held	3	2	2
Number of voting devices maintained	193	159	193
Number of registered voters	73,081	80,000	77,500
Number of Voters on Election Day(s)	40,520	32,000	30,000
Number of Early Voting Voters	24,337	7,000	10,000

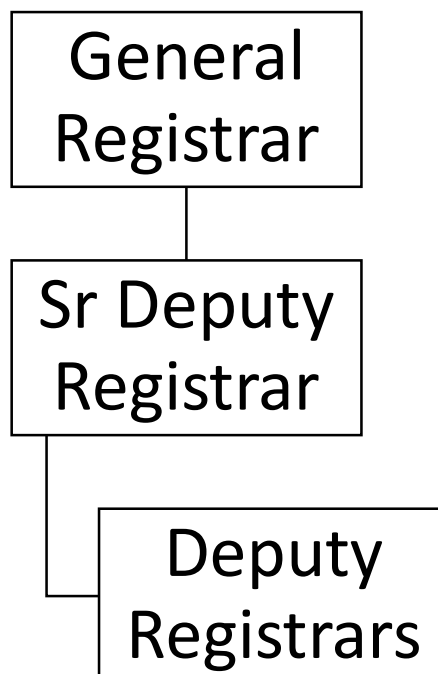
### Mission

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

### Department Description

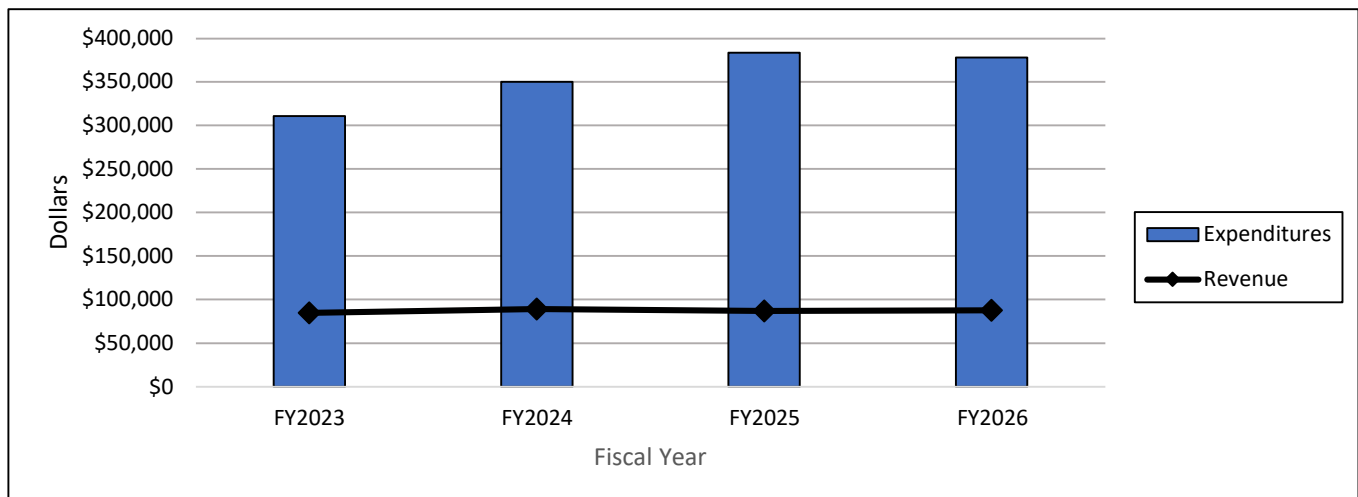
The General Registrar's Office is the principal public location for the registration of voters for the locality and state-wide.

- The 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, Early Voting, 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$292,800	\$307,671	\$339,901	\$346,706	\$6,805	2.00%
Operating	16,043	37,936	38,914	26,304	-12,610	-32.40%
Leases/Long-Term Subscriptions	2,060	4,528	4,908	4,920	12	0.24%
<b>Total</b>	<b>310,903</b>	<b>350,135</b>	<b>383,723</b>	<b>377,930</b>	<b>-5,793</b>	<b>-1.51%</b>
Fees	2,300	1,300	0	0	0	0.00%
State/Federal	82,605	87,896	87,000	87,622	622	0.71%
<b>Local Tax Funding</b>	<b>\$225,998</b>	<b>\$260,939</b>	<b>\$296,723</b>	<b>\$290,308</b>	<b>-\$6,415</b>	<b>-2.16%</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$377,930

## Notable Changes

## Personnel

- COLA adjustment of four percent implemented in FY2025

## Operating

- Decrease in budgeted expenses for Postage and Telephone and Office Supplies
- Increase in budgeted expenses for Travel

## 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, Deputy Registrars, and Electoral Board in all voting matters and procedures.

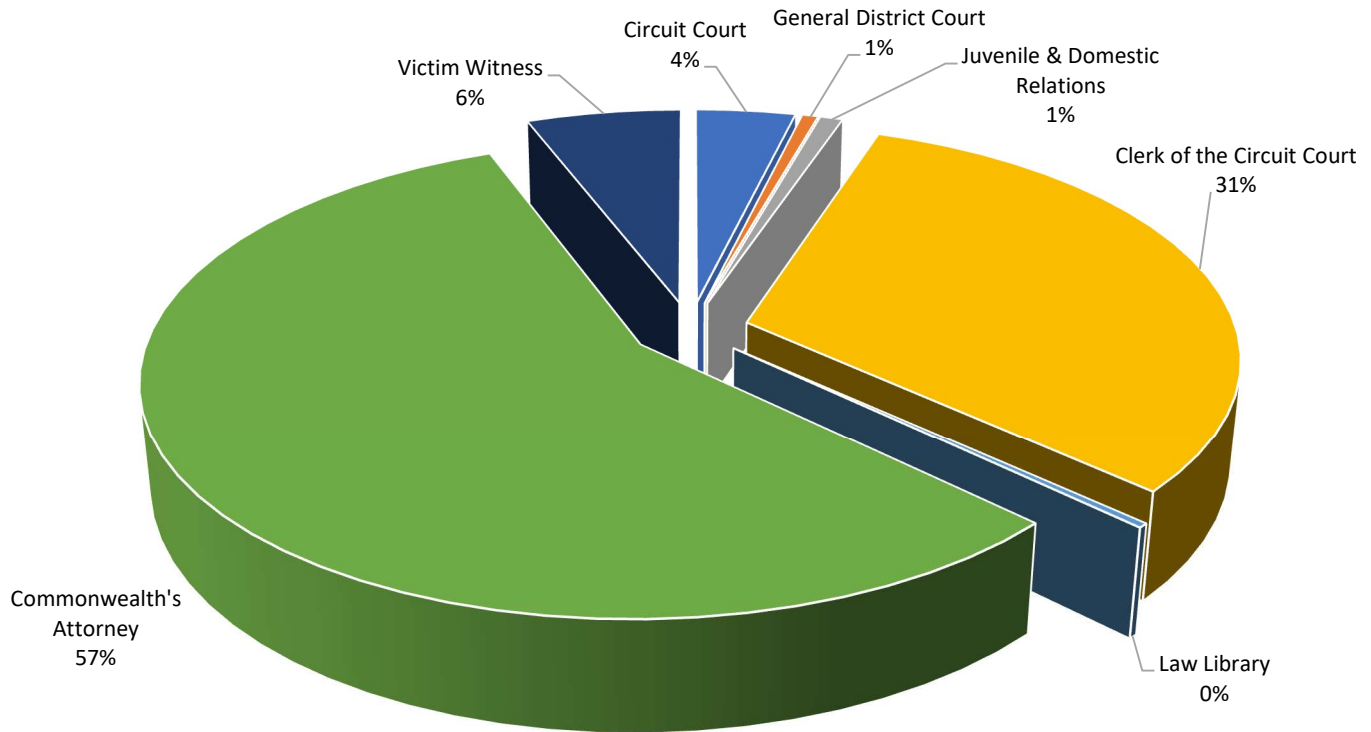
Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Vote-by-Mail ballots sent by email	160	60	75
Vote-by-Mail ballots sent by postal mail	6,745	4,000	7,500
Early No Excuse Voting in person	24,337	15,000	17,500
Number of citizens added to voter rolls	8,819	8,000	9,000
Number of citizens removed from voter rolls	4,591	5,000	6,000
Number of transactions processed	13,410	15,000	17,000
Number of Poll Workers needed to run elections	235	185	185

# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026	
				Amount	%
Circuit Court	\$57,503	\$138,500	<b>\$152,938</b>	\$14,438	10.42%
General District Court	10,641	24,546	<b>24,544</b>	-2	-0.01%
Juvenile & Domestic Relations	16,962	34,737	<b>34,735</b>	-2	-0.01%
Clerk of the Circuit Court	1,058,797	1,215,904	<b>1,270,338</b>	54,434	4.48%
Law Library	14,240	12,200	<b>12,200</b>	0	0.00%
Commonwealth's Attorney	2,028,705	2,239,396	<b>2,298,564</b>	59,168	2.64%
Victim Witness	231,469	261,162	<b>237,527</b>	-23,635	-9.05%
<b>TOTAL EXPENDITURES</b>	<b>\$3,418,317</b>	<b>\$3,926,445</b>	<b>\$4,030,846</b>	<b>\$104,401</b>	<b>2.66%</b>

## Mission

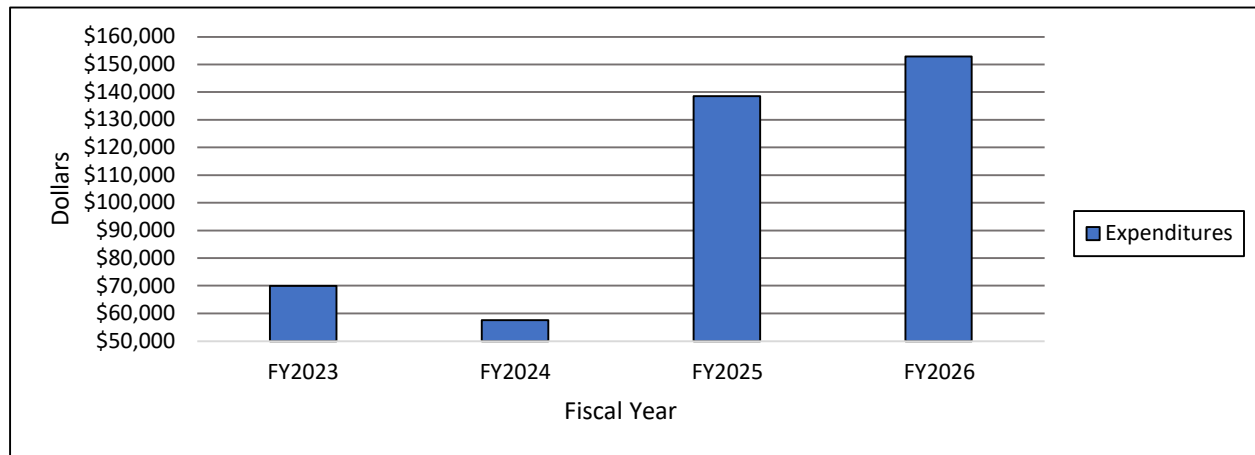
To provide an effective, efficient, fair, and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of Frederick County.

## Department Description

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

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$69,893	\$57,503	\$138,500	\$152,938	\$14,438	10.42%
Local Tax Funding	\$69,893	\$57,503	\$138,500	\$152,938	\$14,438	10.42%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$152,938**

## Notable Changes

### Operating

- Anticipated increase in jury trials and increase in juror compensation



## General District Court

### Mission

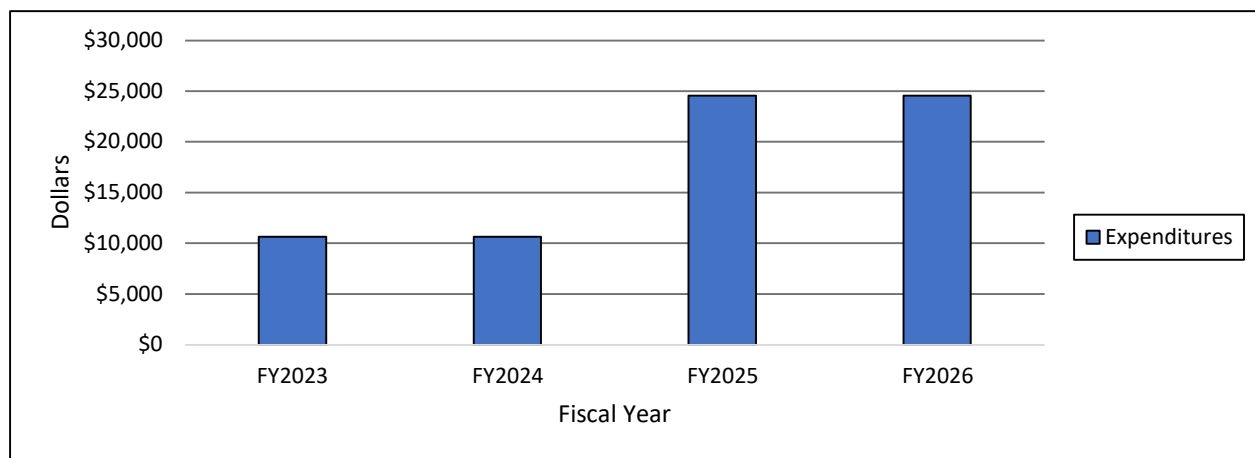
To assure that disputes are resolved justly, promptly, and economically through a court system unified in its structures and administration.

### Department Description

- Frederick County is in the 26<sup>th</sup> Judicial District of Virginia
- This Court has original jurisdiction over traffic infractions/misdemeanant cases for traffic and criminal divisions
- This Court holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 and under, 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$0	\$0	\$10,341	\$10,339	-\$2	-0.02%
Operating	7,497	7,614	10,705	10,705	0	0.00%
Capital/Leases	3,137	3,027	3,500	3,500	0	0.00%
<b>Local Tax Funding</b>	<b>\$10,634</b>	<b>\$10,641</b>	<b>\$24,546</b>	<b>\$24,544</b>	<b>-\$2</b>	<b>-0.01%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$24,544**

**No Notable Changes**

## Juvenile and Domestic Relations Court

### Mission

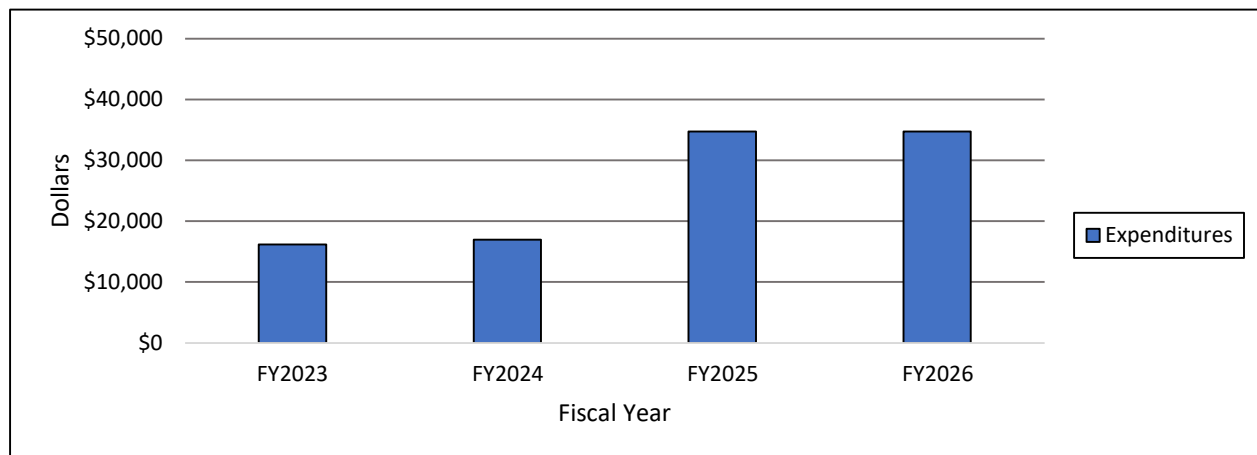
The judicial system provides a forum to ensure disputes are resolved in an impartial, timely, and efficient manner, preserving trust and confidence of the public through a system that is based on integrity and committed to excellence.

### 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$0	\$0	\$7,395	\$7,392	-\$3	-0.04%
Operating	9,628	11,417	16,842	16,843	1	0.01%
Capital/Leases	6,569	5,545	10,500	10,500	0	0.00%
<b>Local Tax Funding</b>	<b>\$16,197</b>	<b>\$16,962</b>	<b>\$34,737</b>	<b>\$34,735</b>	<b>-\$2</b>	<b>-0.01%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$34,735**

**No Notable Changes**

## Clerk of the Circuit Court

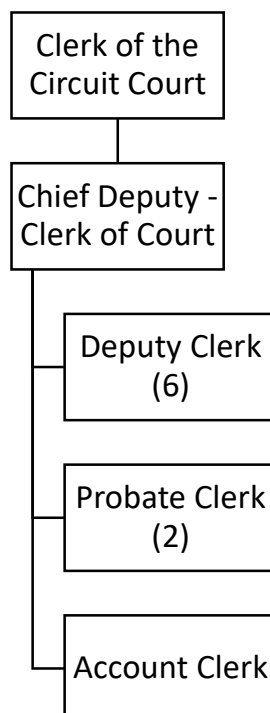
### Mission

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

### Department Description

#### Custodian of Records

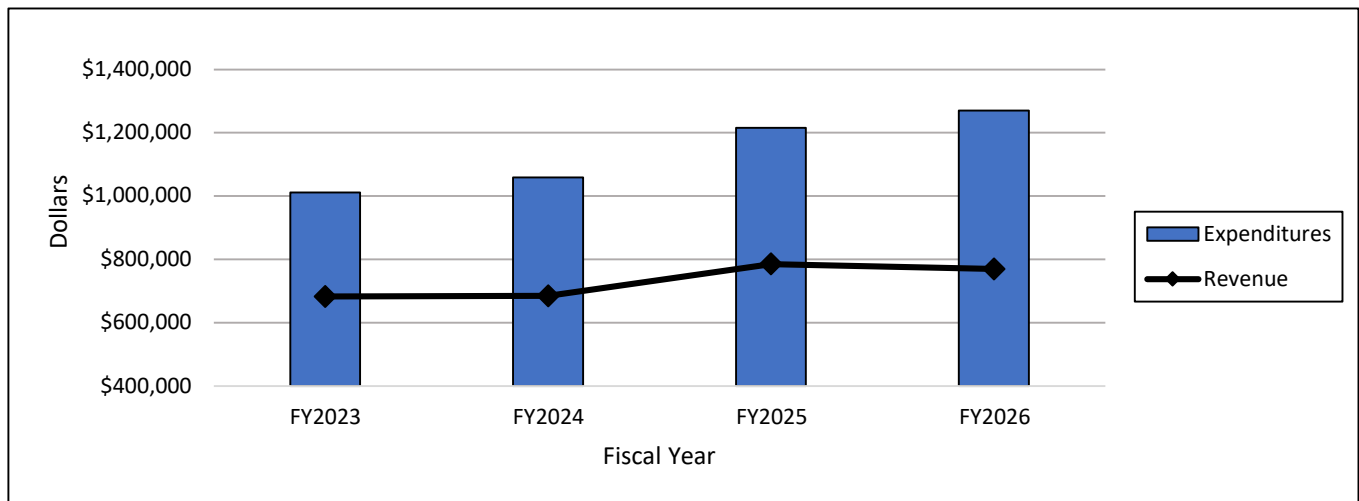
- This office is the official custodian of all Court records, including both Civil and Criminal cases and appeals from the lower courts
- The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses 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, Service Discharges, Special Commissioner Bonds, Guardian Bonds, and Elected Official Bonds



## Clerk of the Circuit Court

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$908,074	\$952,829	\$1,012,551	\$1,088,057	\$75,506	7.46%
Operating	96,417	99,111	196,058	174,986	-21,072	-10.75%
Leases/Long-Term Subscriptions	6,509	6,857	7,295	7,295	0	0.00%
<b>Total</b>	<b>1,011,000</b>	<b>1,058,797</b>	<b>1,215,904</b>	<b>1,270,338</b>	<b>54,434</b>	<b>4.48%</b>
Fees	72,576	37,282	62,472	56,617	-5,855	-9.37%
State/Federal	610,569	647,436	723,097	713,046	-10,051	-1.39%
<b>Local Tax Funding</b>	<b>\$327,855</b>	<b>\$374,079</b>	<b>\$430,335</b>	<b>\$500,675</b>	<b>\$70,340</b>	<b>16.35%</b>
<b>Full-Time Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>1</b>	<b>10.00%</b>



### FY2026 Total Budget \$1,270,338

#### Notable Changes

##### Personnel

- COLA adjustment of four percent implemented in FY2025
- New Deputy Clerk I position approved for FY2026

##### Operating

- Decrease 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.
- Implement accurate recordation and maintenance of the county's records.
- Make the office available to the citizens of Frederick County and assist them when necessary.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of jury summons issued (approx.)	1,350	2,500	2,000
Number of Wills Probated	460	590	550
Number of Probate documents indexed/scanned	2,760	4,100	3,500
Number of Concealed Handgun permits issued	1,748	2,500	2,500
Number of concluded and processed divorce cases	223	400	400
Number of marriage licenses issued	622	550	650
Number of deed/deed of trust recordings	12,051	24,000	20,000
Number of civil court orders processed (approx.)	6,335	6,100	6,500
Number of criminal court orders processed (approx.)	20,750	23,000	25,000

## Mission

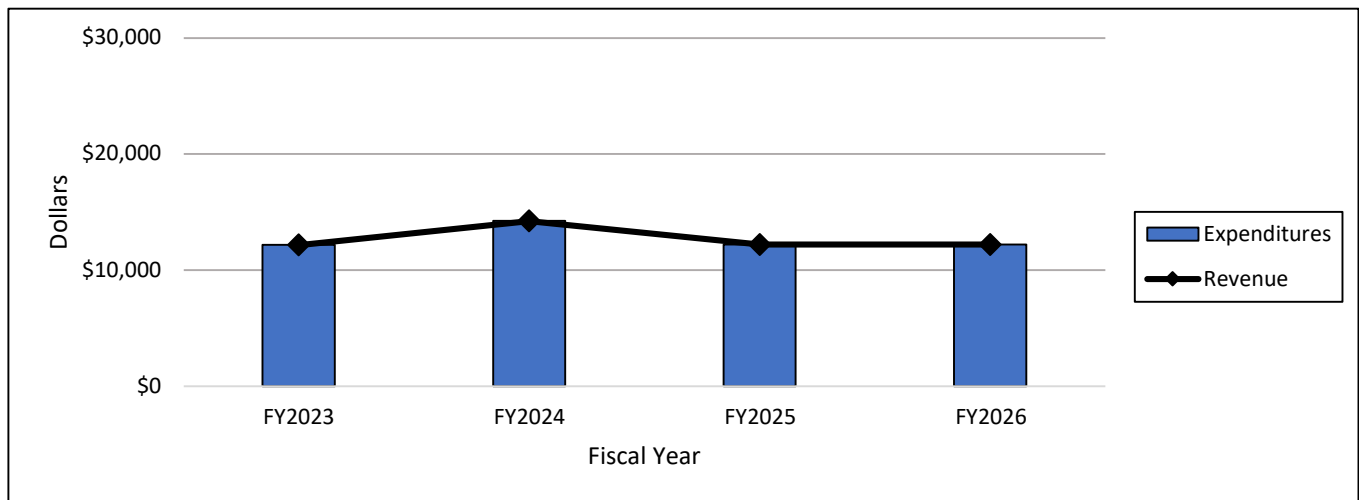
To provide free access to current legal and law-related information for research. This access is available to the general public, government agencies, members of the legal profession, and the judiciary.

## Department Description

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

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$12,163	\$14,240	\$12,200	\$12,200	\$0	0.00%
<b>Total</b>	12,163	14,240	12,200	12,200	0	0.00%
Fees	12,163	14,240	12,200	12,200	0	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2026 Total Budget \$12,200

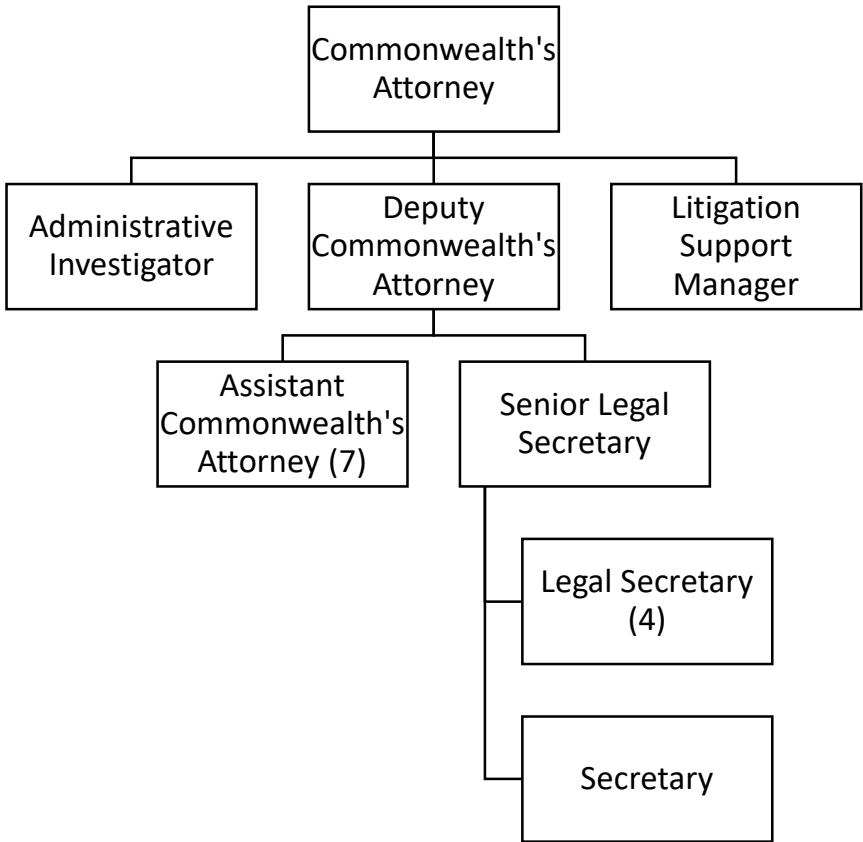
No Notable Changes

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.

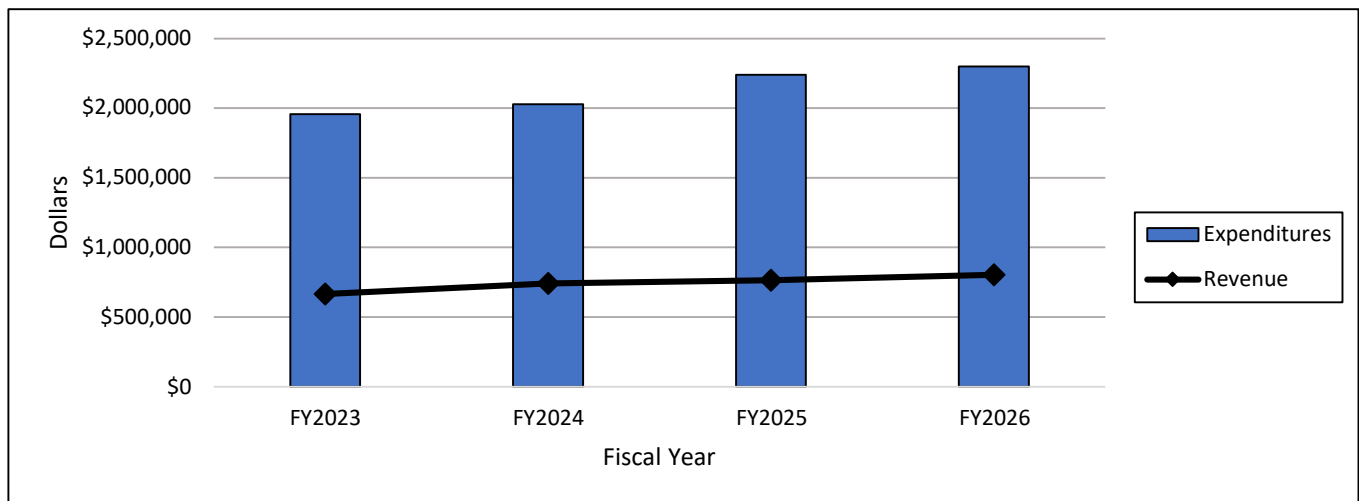
Department Description

- 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



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,867,247	\$1,936,027	\$2,118,721	\$2,174,189	\$55,468	2.62%
Operating	83,320	83,799	113,675	114,375	700	0.62%
Leases/Long-Term Subscriptions	5,655	8,879	7,000	10,000	3,000	42.86%
<b>Total</b>	1,956,222	2,028,705	2,239,396	2,298,564	59,168	2.64%
State/Federal	665,431	740,699	764,607	803,350	38,743	5.07%
Local Tax Funding	\$1,290,791	\$1,288,006	\$1,474,789	\$1,495,214	\$20,425	1.38%
<b>Full-Time Positions</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$2,298,564**

## Notable Changes

### Personnel

- COLA adjustment of four percent implemented in FY2025



## Goals/Objectives

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

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Circuit Court-Felony and Misdemeanor Indictments, including Direct Indictments, Presented to the Grand Jury	1,290	1,500	1,500
Misdemeanor Appeals processed	469	500	500
Probation Violation Petitions filed	297	750	350
Circuit Court – Civil cases and Concealed Weapon Permit Reviews	1,046	2,000	1,500
Community Prosecution/Outreach (hours)	82	250	150
General District Court-Criminal cases, to include misdemeanors, felonies, and show cause; does not include serious traffic cases	5,196	6,000	6,000
Juvenile & Domestic Relations Court-Criminal cases, to include delinquency, misdemeanors, felonies, show cause and criminal non-support	948	1,500	1,200

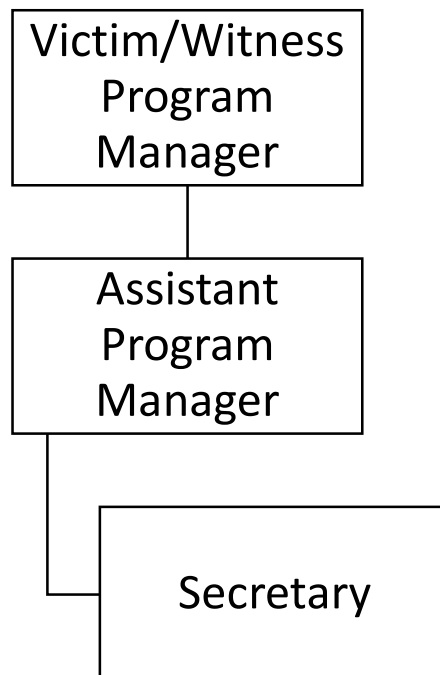
## Victim/Witness Program

### 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

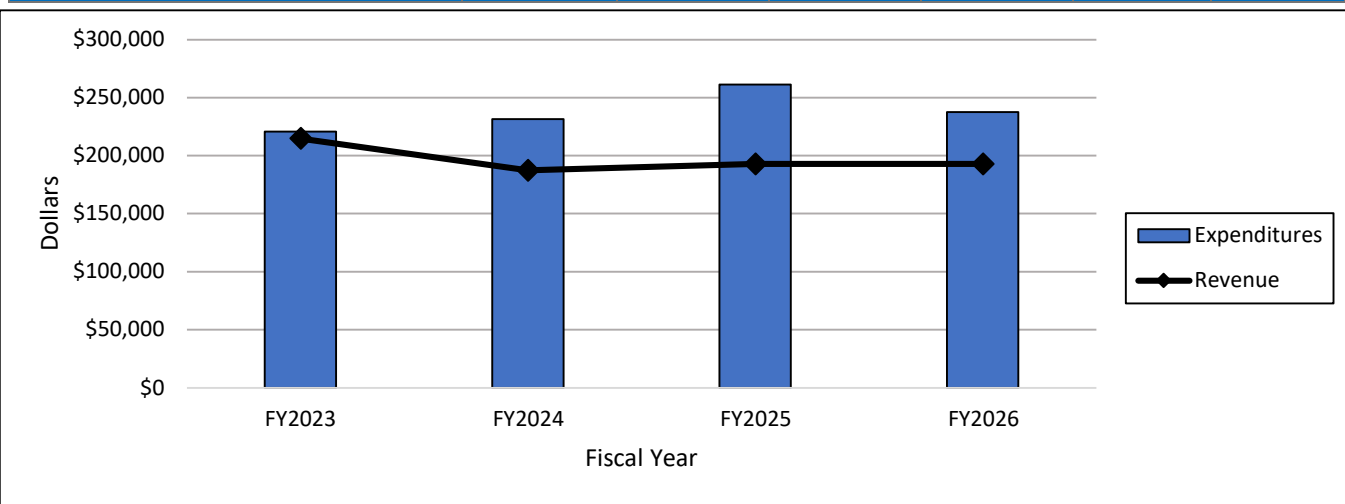
- The Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services, or referral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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$211,965	\$223,225	\$248,912	\$225,277	-\$23,635	-9.50%
Operating	8,686	8,244	12,250	11,900	-350	-2.86%
Leases/Long-Term Subscriptions	0	0	0	350	350	100.00%
<b>Total</b>	220,651	231,469	261,162	237,527	-23,635	-9.05%
State/Federal	214,897	187,404	192,947	192,947	0	0.00%
Local Tax Funding	\$5,754	\$44,065	\$68,215	\$44,580	-\$23,635	-34.65%
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$237,527**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Turn-over of Victim Witness Program Manager during FY2025

### 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.

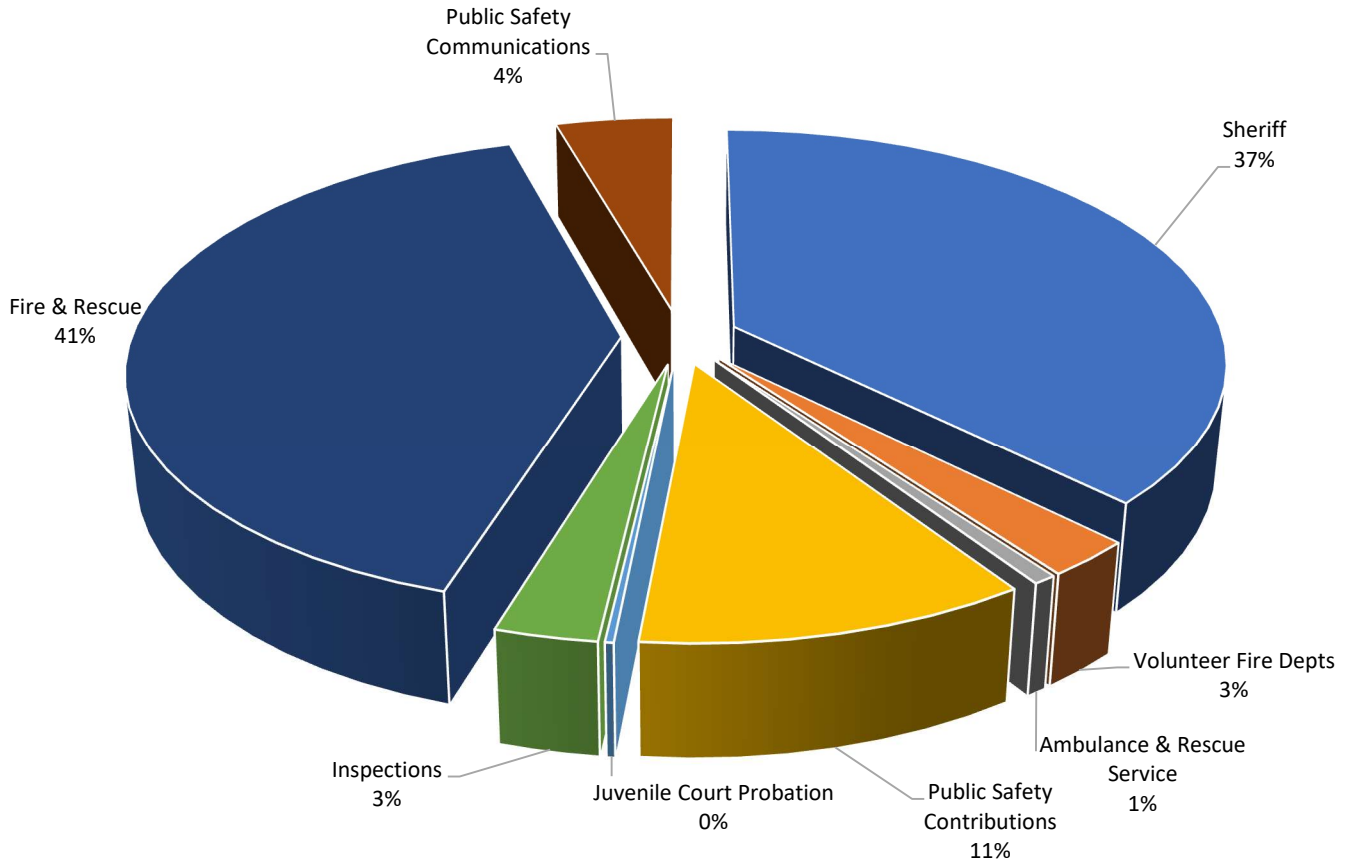
Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
New cases opened/number of protective orders generated	2,834	2,000	3,000
Direct Service Victims Served	2,248	1,500	2,400
Generic Service Victims Served	1,224	1,400	1,300

# Public Safety



Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026	
				Amount	%
Sheriff	\$22,859,815	\$22,645,923	<b>\$24,424,787</b>	\$1,778,864	7.86%
Volunteer Fire Departments	1,712,032	1,566,819	<b>1,645,894</b>	79,075	5.05%
Ambulance & Rescue Service	427,784	427,250	<b>427,250</b>	0	0.00%
Public Safety Contributions	7,448,477	7,575,957	<b>7,176,801</b>	-399,156	-5.27%
Juvenile Court Probation	144,133	158,998	<b>159,598</b>	600	0.38%
Inspections	1,593,912	1,680,762	<b>1,893,402</b>	212,640	12.65%
Fire and Rescue	22,783,179	24,209,173	<b>26,620,122</b>	2,410,949	9.96%
Public Safety Communications	2,318,905	2,745,053	<b>2,922,595</b>	177,542	6.47%
<b>TOTAL EXPENDITURES</b>	<b>\$59,288,237</b>	<b>\$61,009,935</b>	<b>\$65,270,449</b>	<b>\$4,260,514</b>	<b>6.98%</b>

## 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

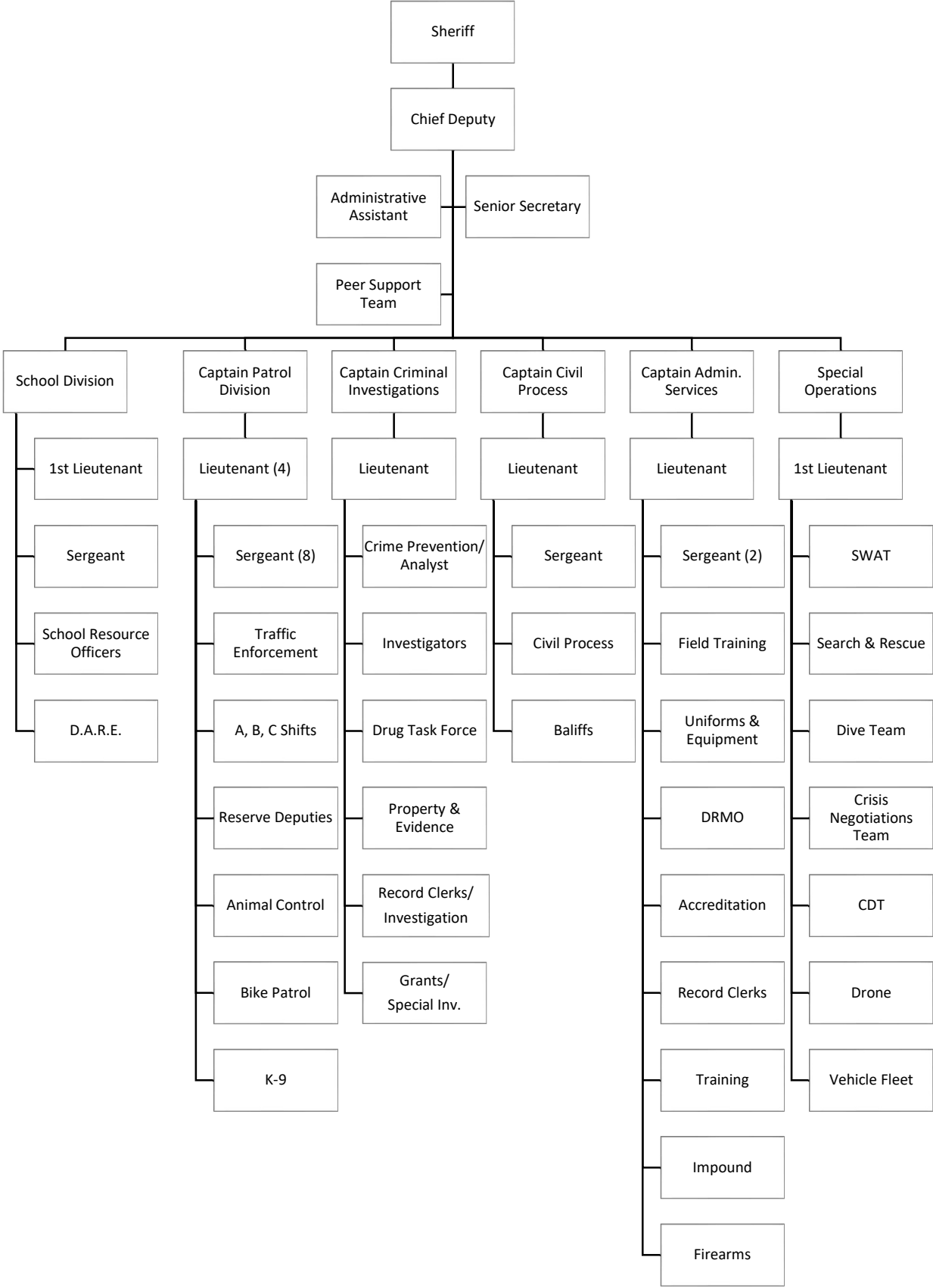
- Responsible for providing security for the Frederick County court rooms
- Serves all civil papers within Frederick County and handling prisoner extraditions and prisoner transports

### 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

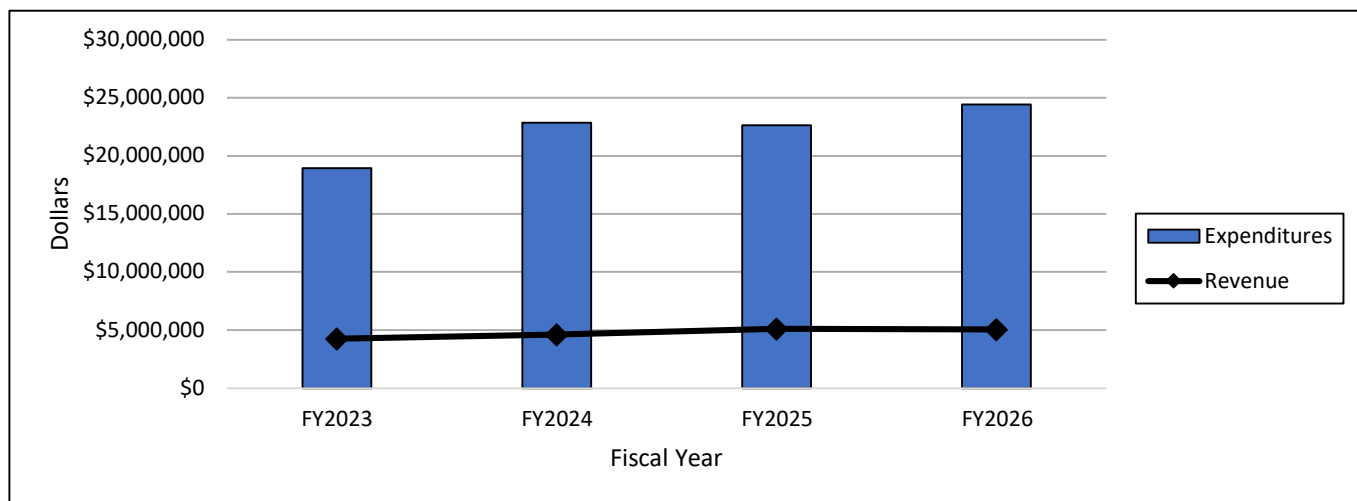
### Special Operations Division

- 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
- Responsible for all vehicle fleet and maintaining repair and maintenance on vehicles



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$16,014,853	\$17,367,201	\$18,976,552	\$20,313,069	\$1,336,517	7.04%
Operating	2,210,461	2,039,626	2,784,286	2,813,180	28,894	1.04%
Capital/Leases/Long-Term Subs	702,611	3,452,988	885,085	1,298,538	413,453	46.71%
<b>Total</b>	<b>18,927,925</b>	<b>22,859,815</b>	<b>22,645,923</b>	<b>24,424,787</b>	<b>1,778,864</b>	<b>7.86%</b>
Fees	541,465	645,019	611,099	616,099	5,000	0.82%
State/Federal	3,715,224	3,954,713	4,496,736	4,424,506	-72,230	-1.61%
<b>Local Tax Funding</b>	<b>\$14,671,236</b>	<b>\$18,260,083</b>	<b>\$17,538,088</b>	<b>\$19,384,182</b>	<b>\$1,846,094</b>	<b>10.53%</b>
<b>Full-Time Positions</b>	<b>155.5</b>	<b>162.5</b>	<b>168.5</b>	<b>171.5</b>	<b>3.0</b>	<b>1.78%</b>



## FY2026 Total Budget \$24,424,787

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Three Deputies approved for FY2026

#### Operating

- Increases in budgeted expenses for uniforms, vehicle repair and maintenance, police supplies, and travel and training
- Decreases due to reclassification of subscriptions

#### Capital/Leases/Long-Term Subscriptions

- Continued Long-term subscription reclassification per GASB 96
- Funds included for equipment related to new positions



## Goals/Objectives

- 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.
- Increase traffic enforcement to decrease crash fatalities.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Law Enforcement Calls for Service	88,242	92,569	87,251
# of Warrants Served	7,162	7,136	7,258
# of Criminal Arrests	3,416	3,240	3,513
# of Citations Issued	5,862	4,662	5,560
# of Cases Reported	5,492	4,934	5,749
# of Civil Papers Served	14,830	16,000	16,000
# of Extraditions/Transports	887	600	1,000



## Volunteer Fire Departments

### Mission

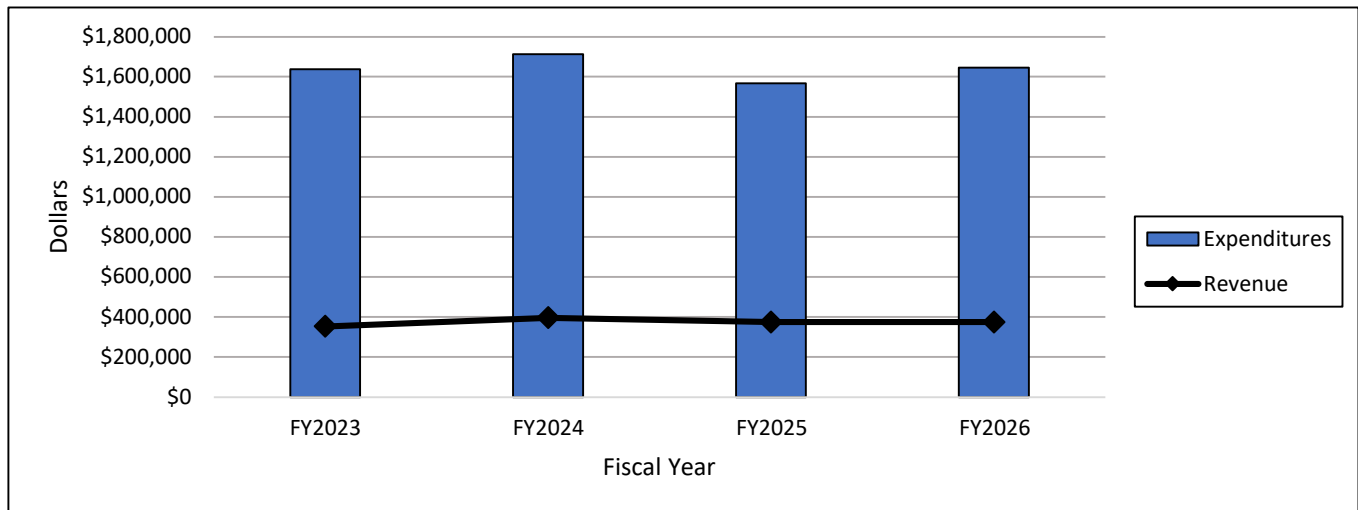
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$73,035	\$85,960	\$81,350	\$90,000	\$8,650	10.63%
Operating	1,565,057	1,626,072	1,485,469	1,555,894	70,425	4.74%
<b>Total</b>	<b>1,638,092</b>	<b>1,712,032</b>	<b>1,566,819</b>	<b>1,645,894</b>	<b>79,075</b>	<b>5.05%</b>
State/Federal	353,258	396,432	375,000	375,000	0	0.00%
Local Tax Funding	\$1,284,834	\$1,315,600	\$1,191,819	\$1,270,894	\$79,075	6.63%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$1,645,894**

### Notable Changes

#### Operating

- Increased cost for operational physicals for new volunteer recruits
- Increase in motor vehicle insurance

## Ambulance and Rescue Service

### Mission

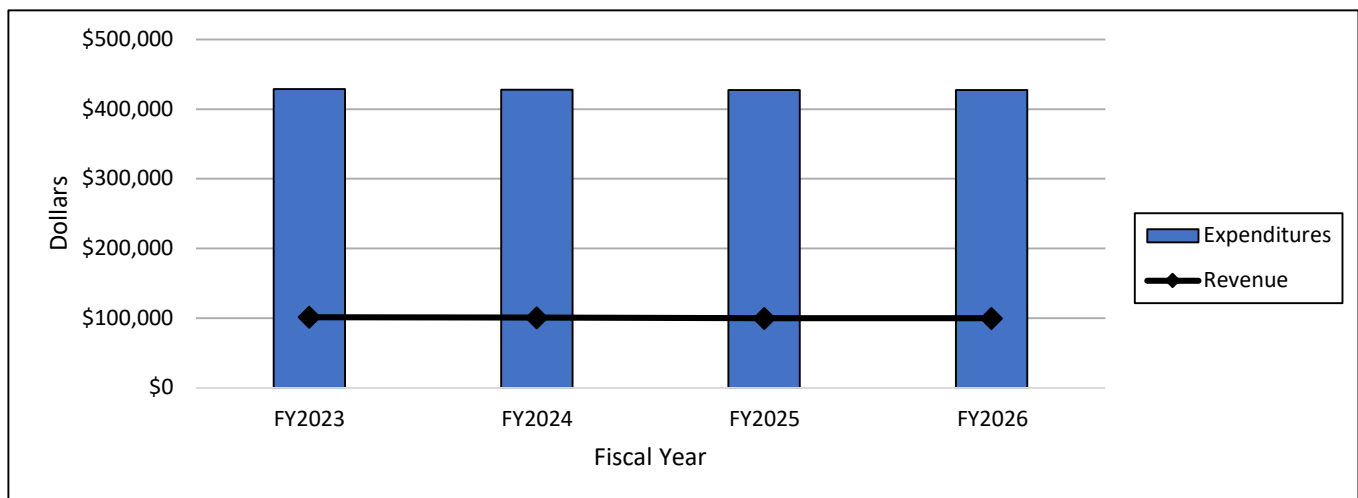
The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$428,586	\$427,784	\$427,250	\$427,250	\$0	0.00%
<b>Total</b>	428,586	427,784	427,250	427,250	0	0.00%
State/Federal	101,536	100,734	100,000	100,000	0	0.00%
Local Tax Funding	\$327,050	\$327,050	\$327,250	\$327,250	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$427,250**

**No Notable Changes**

## Public Safety Contributions

### Mission

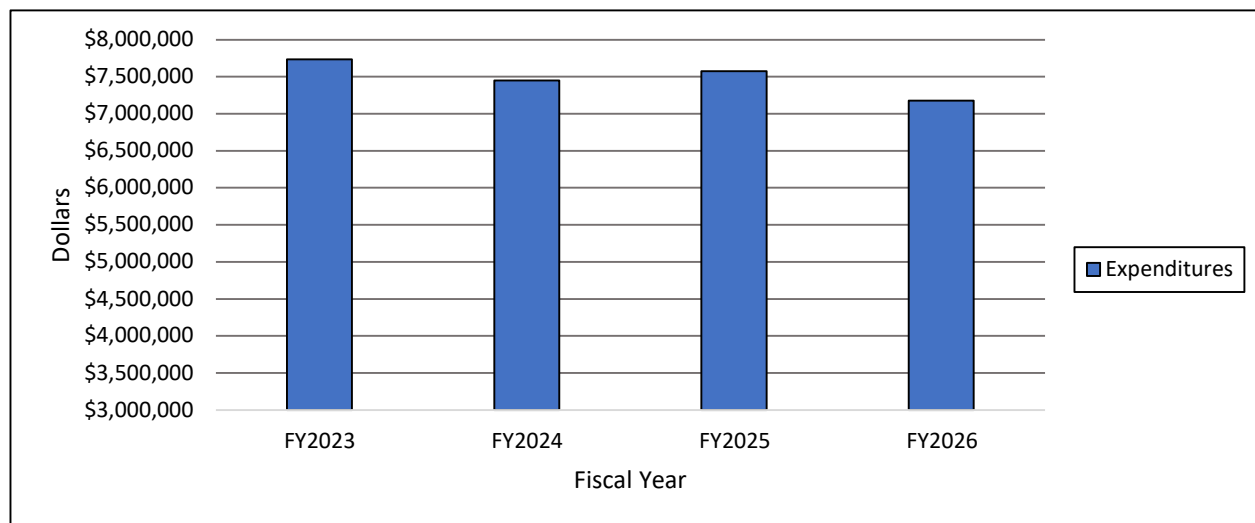
To provide correctional and court services in the support of the criminal justice systems for adult and juvenile detention. These services for both facilities are regional with different jurisdictions sharing in each facility.4602936

### 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$7,736,641	\$7,448,477	\$7,575,957	\$7,176,801	-\$399,156	-5.27%
Local Tax Funding	\$7,736,641	\$7,448,477	\$7,575,957	\$7,176,801	-\$399,156	-5.27%
Full-Time Positions	0	0	0	0	0	0.00%



**FY2026 Total Budget \$7,176,801**

### Notable Changes

#### Operating

- Decrease in General Fund contribution to the adult detention center due to increased use of Jail fund balance funding and an increase in state Compensation Board funding
- Increase in General Fund contribution to the Juvenile Detention Center due to increased population

### 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

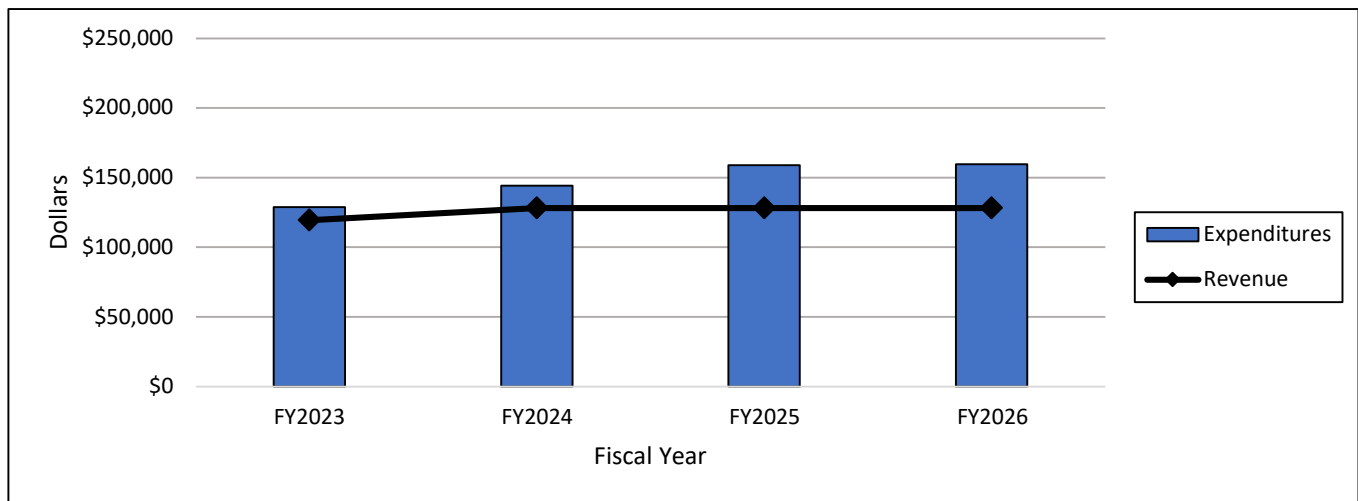
### Goals/Objectives

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$0	\$0	\$0	\$0	\$0	0.00%
Operating	128,757	144,133	158,998	159,598	600	0.38%
<b>Total</b>	128,757	144,133	158,998	159,598	600	0.38%
State/Federal	119,599	128,358	128,358	128,358	0	0.00%
Local Tax Funding	\$9,158	\$15,775	\$30,640	\$31,240	\$600	1.96%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$159,598**

### Notable Changes

- Increase in parking costs

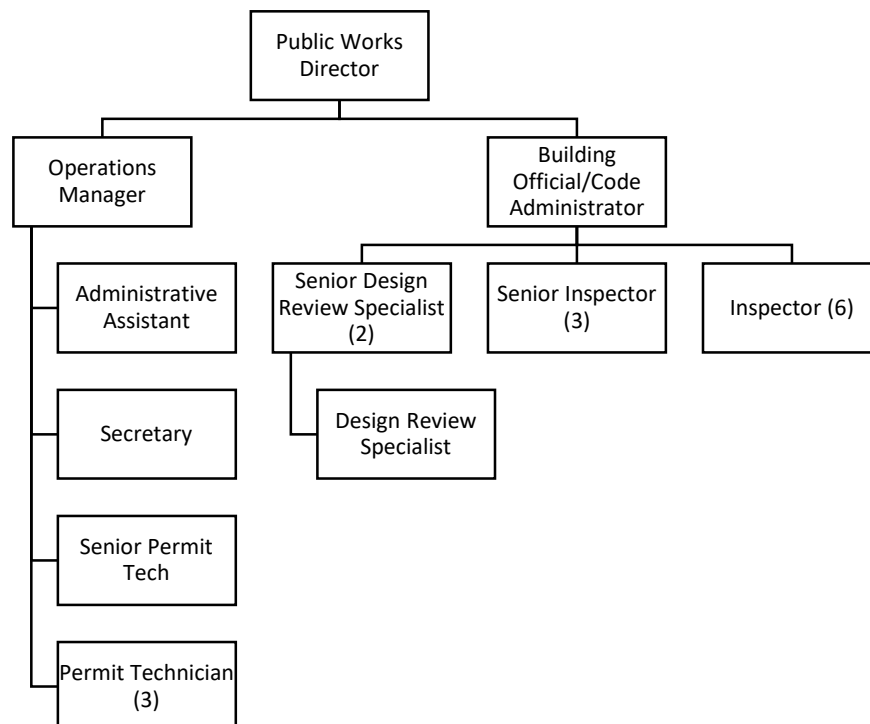
Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Timbrook Achievement Center Site Program Admissions	7	10	10
Timbrook Achievement Center Summer Site Program Admissions	5	10	10
Life Skills Program Admissions	22	20	20
Anger Management Program Admissions	35	50	50
Larceny Reduction Program Admissions	13	15	15
Substance Abuse Education Program Admissions	25	30	30
Specialized Program Services Admissions	15	15	15
Home Electronic Monitoring participants	42	40	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.

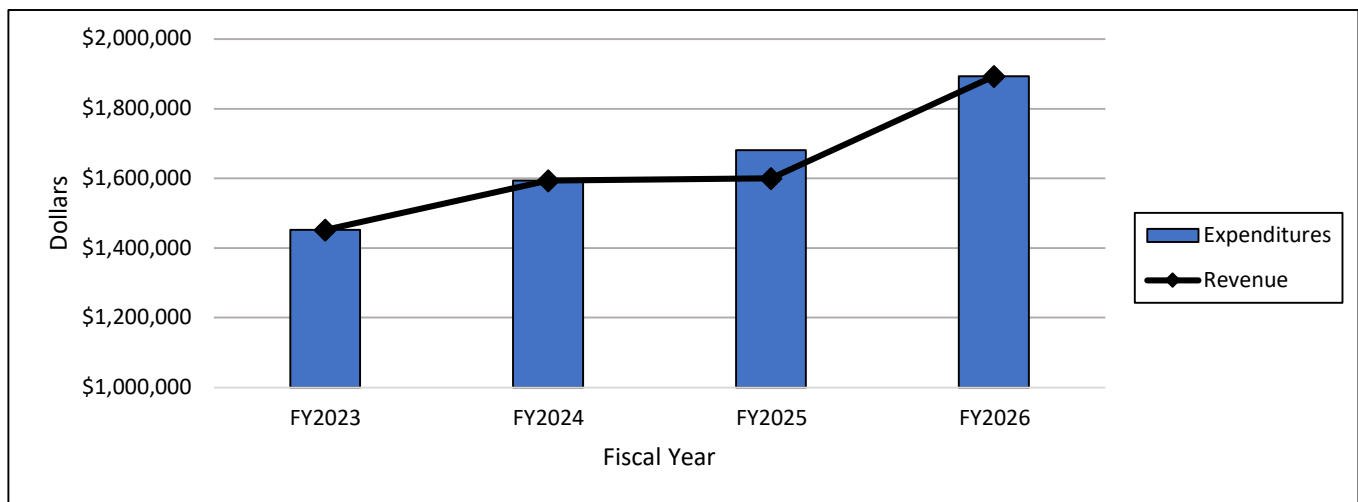
## Department Description

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,381,625	\$1,446,911	\$1,586,994	\$1,793,355	\$206,361	13.00%
Operating	68,013	65,087	90,768	97,047	6,279	6.92%
Capital/Leases/Long-Term Subs	2,859	81,914	3,000	3,000	0	0.00%
<b>Total</b>	<b>1,452,497</b>	<b>1,593,912</b>	<b>1,680,762</b>	<b>1,893,402</b>	<b>212,640</b>	<b>12.65%</b>
Fees	1,452,497	1,593,912	1,600,000	1,893,402	293,402	18.34%
Local Tax Funding	\$0	\$0	\$80,762	\$0	-\$80,762	-100.00%
<b>Full-Time Positions</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>19</b>	<b>2</b>	<b>11.76%</b>



## FY2026 Total Budget \$1,893,402

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Approved an Inspector position and Permit Technician position mid-year in FY2025

#### Operating

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



## Goals/Objectives

- Inform contractors and the public of 2021 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.

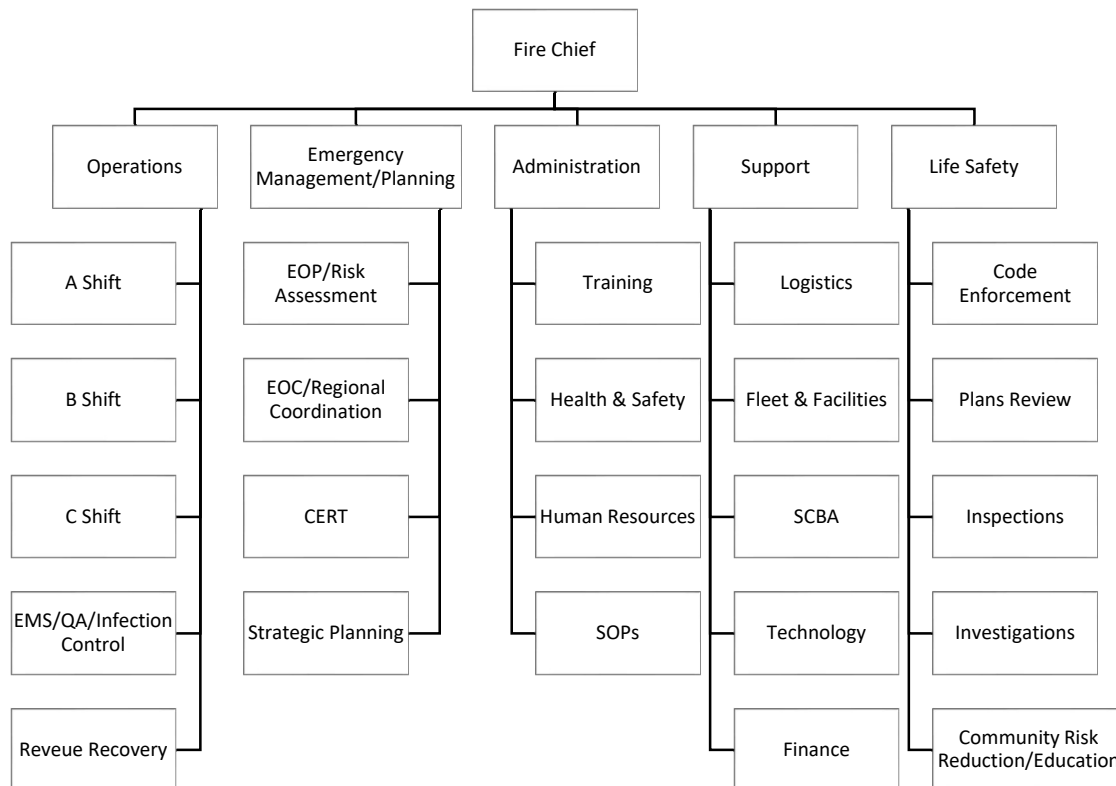
Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of inspections performed	23,746	24,112	24,250
Number of building/zoning related permits issued	8,255	7,611	8,997
Number of failed inspections	7,664	7,472	8,311
Number of code-related FOIA inquiries	197	158	178
Number of code-related Property Maintenance and complaints received	341	156	250
Number of plans submitted for review	2,150	2,234	2,192

## Mission

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

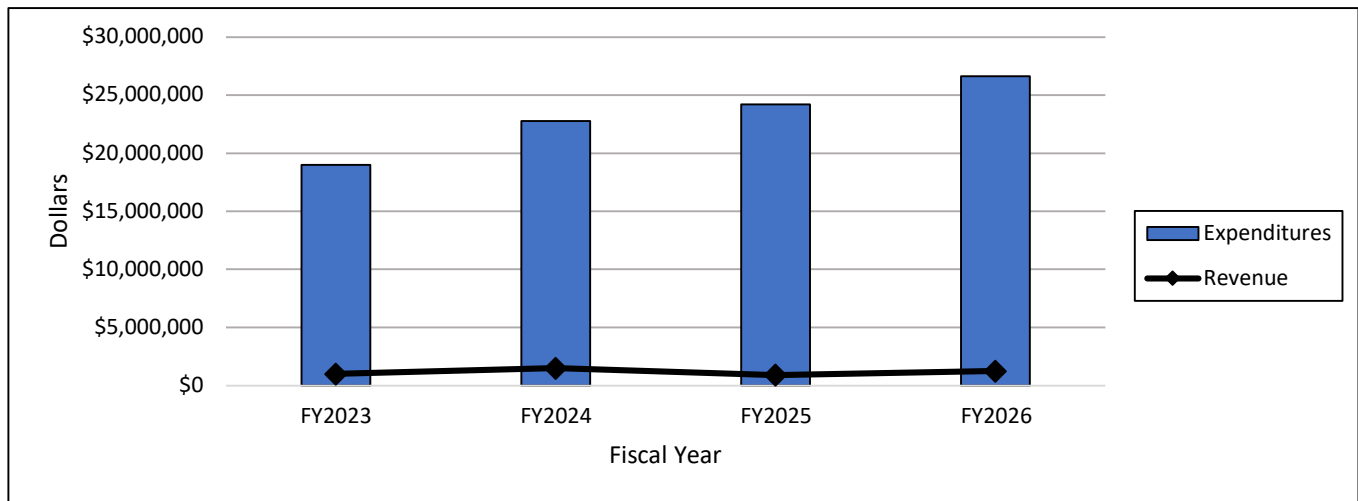
## Department Description

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



## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$17,258,396	\$19,068,910	\$21,751,484	\$23,797,189	\$2,045,705	9.40%
Operating	1,474,386	1,436,411	2,341,386	2,047,613	-293,773	-12.55%
Capital/Leases/Long-Term Subs	251,572	2,277,858	116,303	775,320	659,017	566.64%
<b>Total</b>	<b>18,984,354</b>	<b>22,783,179</b>	<b>24,209,173</b>	<b>26,620,122</b>	<b>2,410,949</b>	<b>9.96%</b>
Fees	836,702	905,121	590,963	590,963	0	0.00%
State/Federal	165,168	585,449	308,964	640,449	331,485	107.29%
<b>Local Tax Funding</b>	<b>\$17,982,484</b>	<b>\$21,292,609</b>	<b>\$23,309,246</b>	<b>\$25,388,710</b>	<b>\$2,079,464</b>	<b>8.92%</b>
<b>Full-Time Positions</b>	<b>156.5</b>	<b>169.5</b>	<b>185.5</b>	<b>193.5</b>	<b>8.0</b>	<b>4.31%</b>



## FY2026 Total Budget \$26,620,122

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Increase in budgeted overtime
- Eight Firefighter/EMT positions approved for FY2026

#### Operating

- Decreases in professional services and other operating supplies

#### Capital/Leases/Long-Term Subscriptions

- Continued long-term subscription reclassifications per GASB 96
- Grant related equipment included for 20 powered stair chairs, a mass casualty truck, and a foam trailer with supplies

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of fire incidents	500	450	550
# of emergency medical service incidents	10,707	11,320	12,390
# of public service/good intent incidents	2,023	2,250	2,225
# of Hazardous Materials incidents	112	270	123
Total Number of Calls	13,342	14,290	14,676
# of code inspections performed	355	380	400
# of community outreach events attended	21	45	30
# of investigations	94	100	94
Total number of permits issued	94	90	96
Total number of plans reviewed	326	245	350



Frederick County firefighter recruits participating in training activities at the Public Safety Building

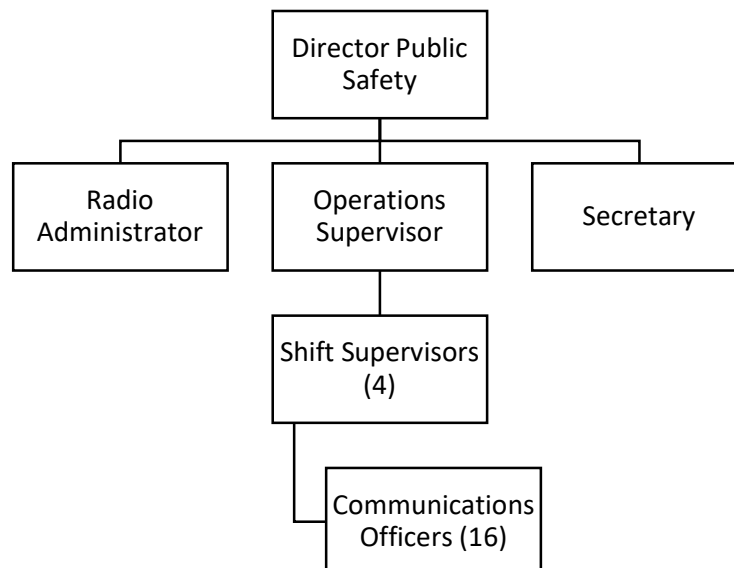
# Public Safety Communications

## Mission

To provide a vital link between callers in need and responders by efficiently and professionally receiving, processing, and dispatching calls for service, delivering life-saving assistance with precision and compassion, all while working seamlessly with law enforcement and fire & rescue services to ensure the safety and well-being of our community.

## Department Description

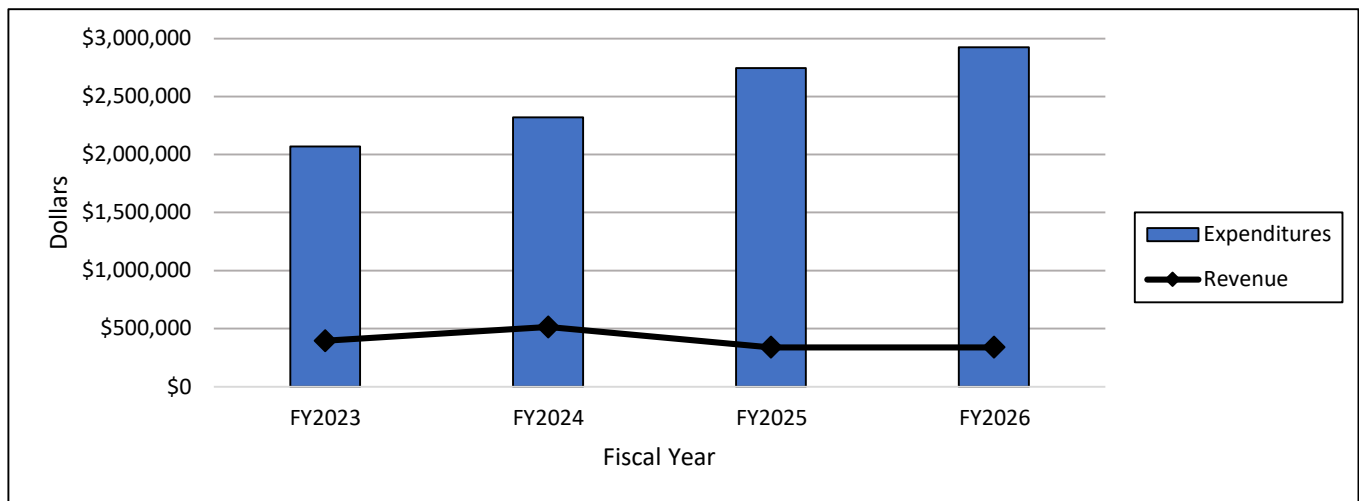
- This department is responsible for the operation of the Frederick County Communications Center which provides both non-emergency and NG911 services to County citizens and visitors
- Public Safety Communications (PSC) processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, Stephens City Police Department, and County Fire and Rescue
- All calls requiring fire and rescue services are processed through the Medical/Fire Priority Dispatch System (MPDS/FPDS), providing standardized call taking, allocating appropriate resources, and ensuring that all callers are given pre-arrival instructions
- The department is responsible for entry of all warrants, indictments, wanted persons, missing persons, stolen items, and protective orders into the Virginia Criminal Information Network (VCIN) as well as validation and retention of these records
- PSC acts as an after-hours and emergency answering point for County services, including Frederick Water, Social Services, VDOT, Juvenile Intake, and Probation/Parole
- PSC 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 works with local Emergency Management (EM) and the Virginia Department of Emergency Management (VDEM) during disasters and other emergency situations coordinating information and resources
- The department uses "AlertFredCoVa" (through Everbridge), the County's emergency notification system, in conjunction with EM, to make notifications to residents and businesses when there is a threat to life and safety
- Center personnel participate in public education functions in the area, such as the Frederick County Fair, the Valley Health Public Safety Fair, and National Night Out
- Department personnel handle sensitive and confidential information daily, ensuring proper dissemination, while maintaining a high level of integrity
- PSC administration manages FOIA requests by providing direction and ensuring subpoenas and citizen requests are received timely and appropriate responses are given per the Virginia Freedom of Information Act
- The department oversees and maintains the current radio system while working with the County and vendors on the new radio system



## Public Safety Communications

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,439,980	\$1,443,989	\$1,964,301	\$2,044,397	\$80,096	4.08%
Operating	486,848	511,008	657,056	755,818	98,762	15.03%
Capital/Leases/Long-Term Subs	143,661	363,908	123,696	122,380	-1,316	-1.06%
<b>Total</b>	<b>2,070,489</b>	<b>2,318,905</b>	<b>2,745,053</b>	<b>2,922,595</b>	<b>177,542</b>	<b>6.47%</b>
State/Federal	396,745	515,251	340,000	340,000	0	0.00%
Local Tax Funding	\$1,673,744	\$1,803,654	\$2,405,053	\$2,582,595	\$177,542	7.38%
<b>Full-Time Positions</b>	<b>18</b>	<b>18</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$2,922,595**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Operating

- Increases in budgeted expenses for repair and maintenance, maintenance service contracts, and property insurance

## Public Safety Communications

### Goals/Objectives

- To effectively and efficiently answer, process, and dispatch calls for service.
- Attract 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 to provide continuing education, remedial training, as well as comprehensive training for new hires.
- Provide an environment that promotes success and supports retention, including new incentives.
- Increase effectiveness of EMD (Emergency Medical Dispatch) and EFD (Emergency Fire Dispatch) by continuing to have these calls reviewed for individual and department performance. This will lead us to an eventual ACE (Accredited Center of Excellence) certification.
- Expand the quality assurance program to include handling law enforcement calls as well as the radio dispatch portion of all calls to ensure we are providing the highest level of service.
- Restructure accountability for VCIN to ensure compliance with rules and regulations as set forth by the Virginia State Police. Prepare for a successful audit process.
- Work with our vendors to ensure we are using our programs to their maximum effectiveness and make upgrades and changes as needed. Embrace new technologies to refine our processes and be more efficient.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Average Fire & Rescue call processing time (minutes)	1.36	1.30	1.30
Total calls for service – Fire & Rescue	14,124	16,655	17,000
Total calls for service - Sheriff	97,049	107,111	108,000
Total emergency and non-emergency calls	163,331	187,000	187,000
Percentage of 911 wireless calls	20%	19%	20%
Percentage of non-emergency calls	80%	80%	80%
Total Text-to-911 sessions	91	NEW	100

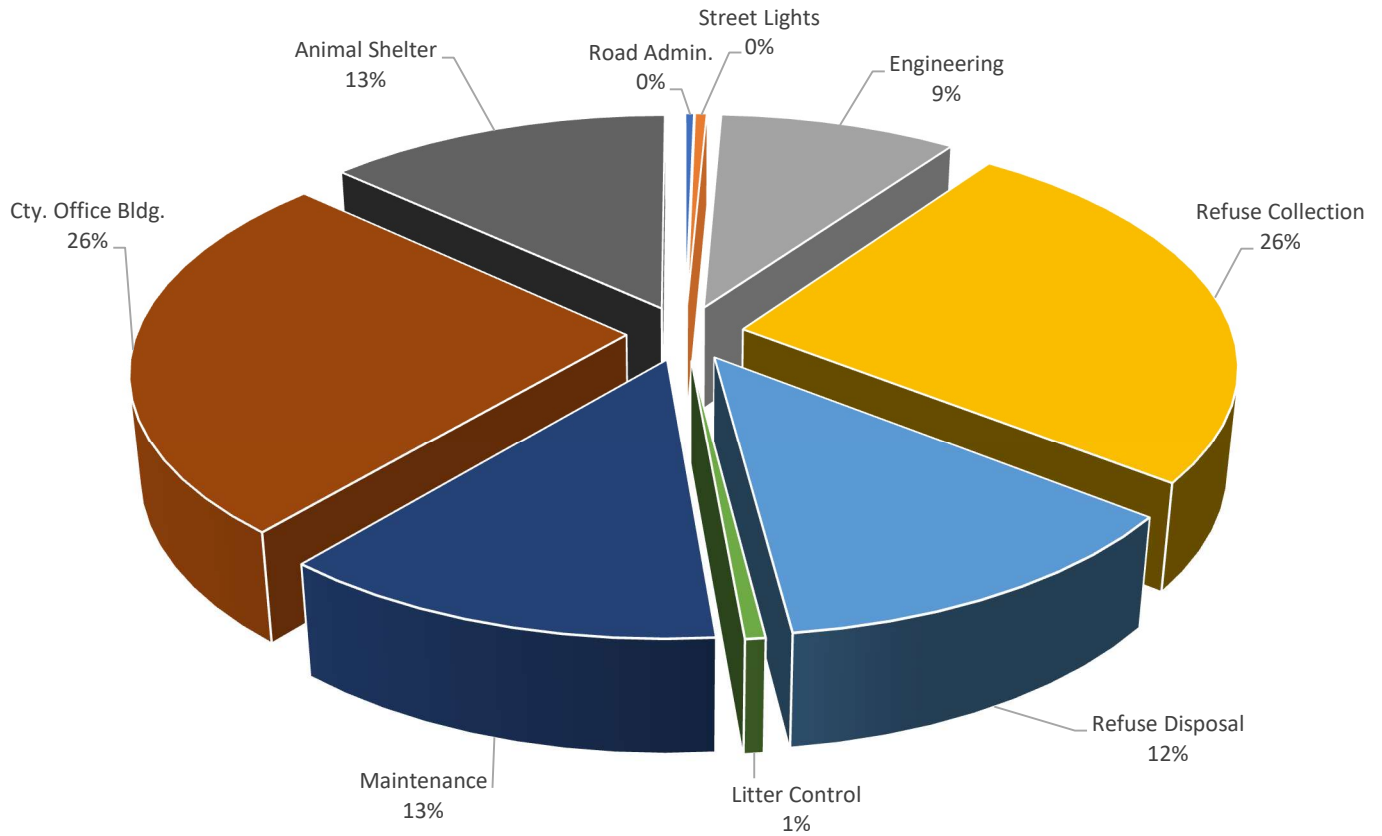
# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006



## Public Works



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026 Amount	%
Road Administration	\$21,881	\$23,000	<b>\$23,500</b>	\$500	2.17%
Street Lights	30,958	32,250	<b>32,350</b>	100	0.31%
General Engineering	614,615	678,235	<b>666,921</b>	-11,314	-1.67%
Refuse Collection	1,800,653	1,823,712	<b>1,892,984</b>	69,272	3.80%
Refuse Disposal	643,739	750,540	<b>913,908</b>	163,368	21.77%
Litter Control	5,365	41,258	<b>41,762</b>	504	1.22%
Maintenance Administration	802,167	922,551	<b>923,435</b>	884	0.10%
County Office Buildings	1,940,046	1,882,365	<b>1,888,779</b>	6,414	0.34%
Animal Shelter	883,468	962,182	<b>968,191</b>	6,009	0.62%
<b>TOTAL EXPENDITURES</b>	<b>\$6,742,892</b>	<b>\$7,116,093</b>	<b>\$7,351,830</b>	<b>\$235,737</b>	<b>3.31%</b>

## Mission

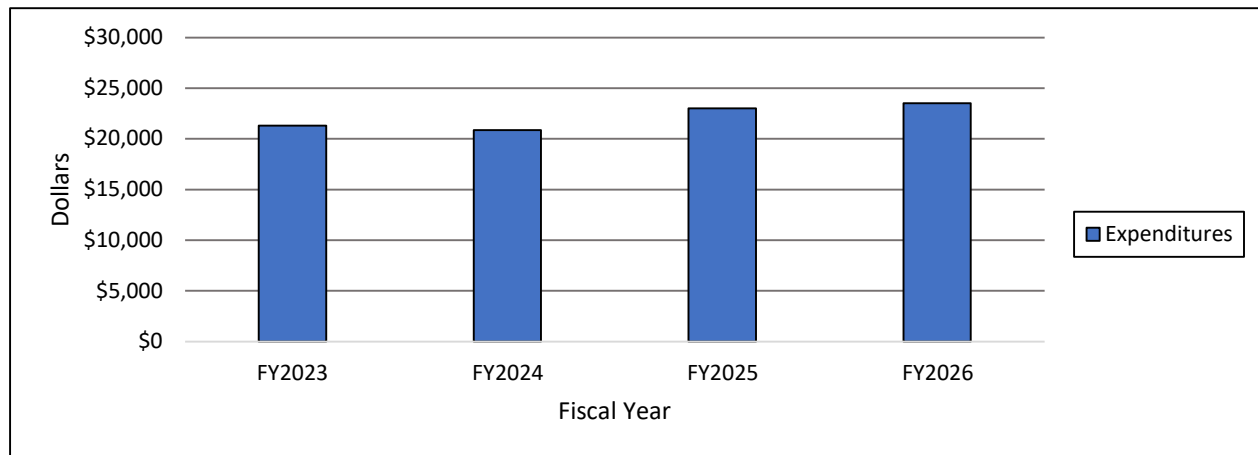
To administer street sign maintenance in Frederick County.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	21,302	21,881	23,000	23,500	500	2.17%
<b>Total</b>	21,302	21,881	23,000	23,500	500	2.17%
Fees	0	1,017	0	0	0	0.00%
<b>Local Tax Funding</b>	\$21,302	\$20,864	\$23,000	\$23,500	\$500	2.17%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



## FY2026 Total Budget \$23,500

### Operating

- Expected increase in cost of materials

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of street sign units to maintain	4,000	4,050	4,100
# of street sign units replaced	67	70	60

## Mission

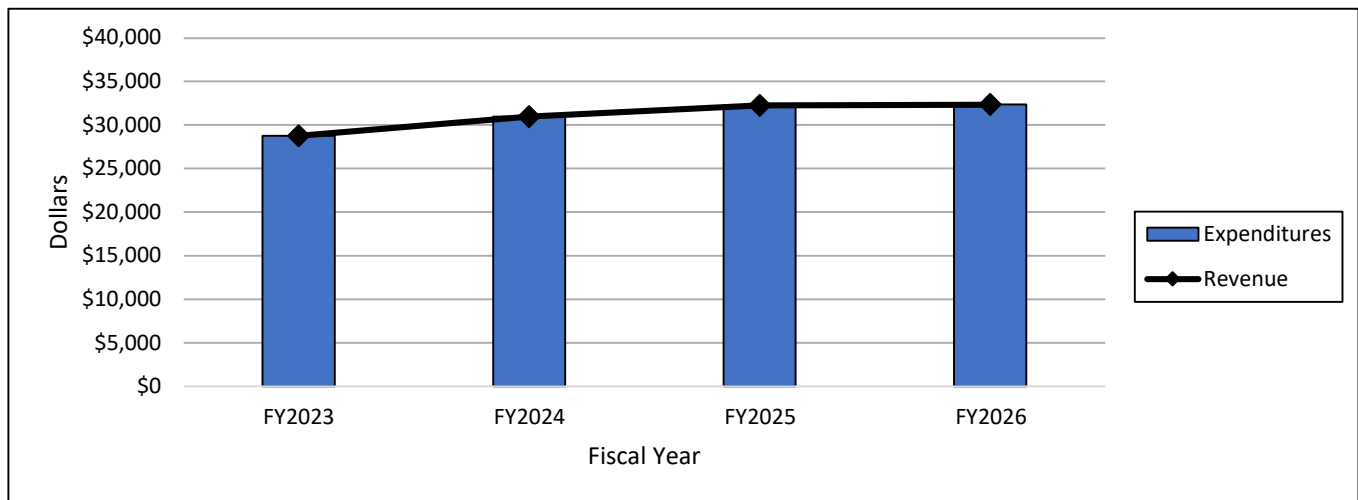
Provide street lighting to the contracted neighborhoods in Frederick County.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	28,775	30,958	32,250	32,350	100	0.31%
<b>Total</b>	28,775	30,958	32,250	32,350	100	0.31%
Fees	28,775	30,958	32,250	32,350	100	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$32,350**

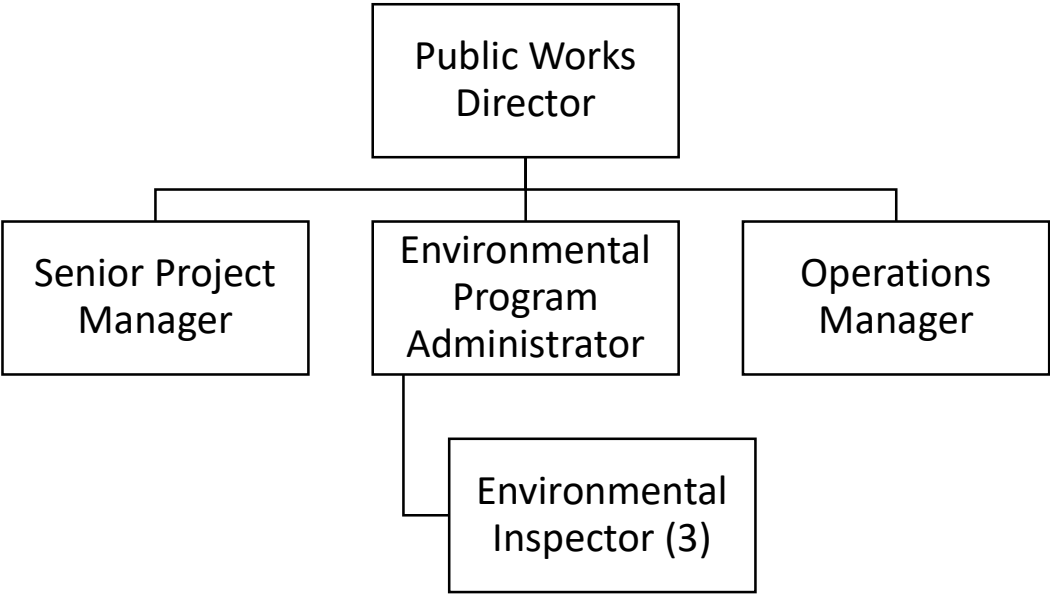
**No Notable Changes**

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

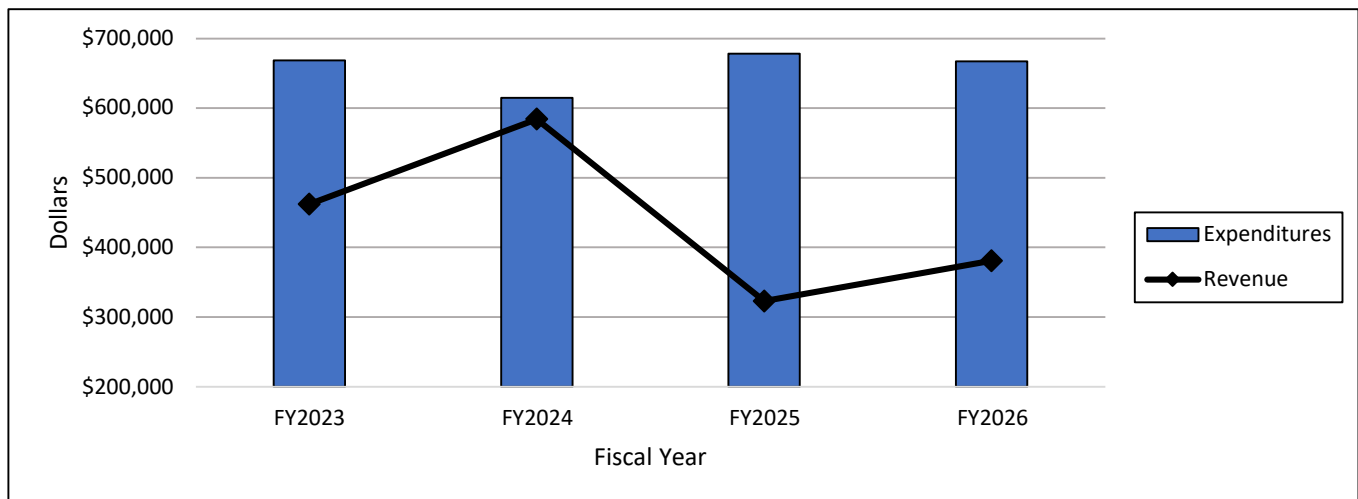
- This department performs plan reviews for site plans, subdivision plans, stormwater, erosion and sediment control, master plans, rezoning, single family dwellings, etc.
- Engineering performs project management of capital improvements related to landfill and solid waste projects, new roads, buildings,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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$545,572	\$578,371	\$627,253	\$619,263	-\$7,990	-1.27%
Operating	60,259	26,736	41,350	37,616	-3,734	-9.03%
Leases/Long-Term Subscriptions	62,836	9,508	9,632	10,042	410	4.26%
<b>Total</b>	668,667	614,615	678,235	666,921	-11,314	-1.67%
Fees	462,327	584,260	323,000	381,000	58,000	17.96%
<b>Local Tax Funding</b>	\$206,340	\$30,355	\$355,235	\$285,921	-\$69,314	-19.51%
<b>Full-Time Positions</b>	6	6	6	6	0	0.00%



### FY2026 Total Budget \$666,921

#### Notable Changes

##### Personnel

- COLA adjustment of four percent implemented in FY2025
- Decreases due to staff turnover

##### Operating

- Decreases in budgeted expenses for gasoline, office supplies, and travel

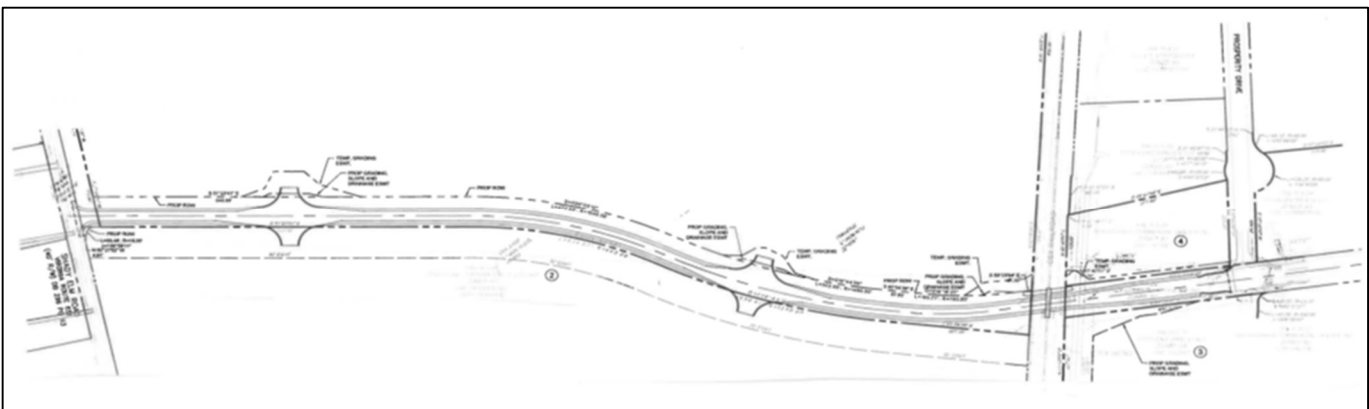
##### Leases/Long-Term Subscriptions

- Continued long-term subscription reclassifications per GASB 96

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of land disturbance permits issued	947	750	900
Number of preliminary erosion & sediment control inspections performed	1,007	775	1,130
Number of final grading inspections performed	840	830	830
Number of residential permit applications reviewed	913	730	930
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	101	75	105
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	56	50	55



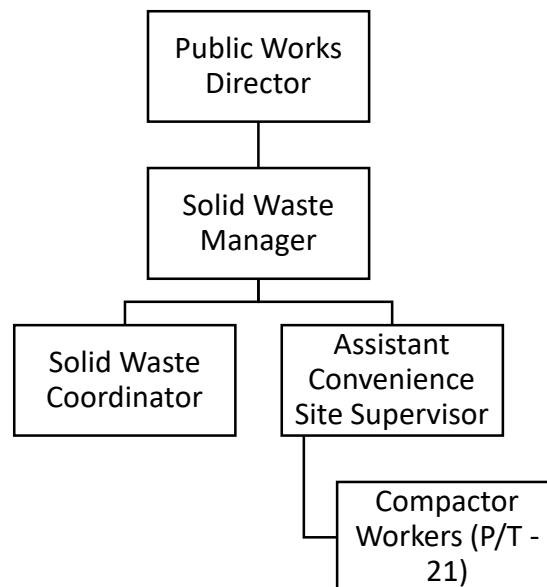
The photo above depicts the future expansion of Renaissance Drive. This project went to bid in December 2022 and was awarded to W-L Construction & Paving, Inc. in the amount of \$2,870,107 in June 2023. This project consists of a .32-mile section of road including an at-grade crossing over CSX tracks. Once complete, this section will connect Shady Elm Drive and Route 11 South. The project is currently waiting on CSX to complete the at-grade crossing. The project should be complete by summer 2025. All design work and construction of this roadway is managed by Frederick County Public Works.

## Mission

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

## Department Description

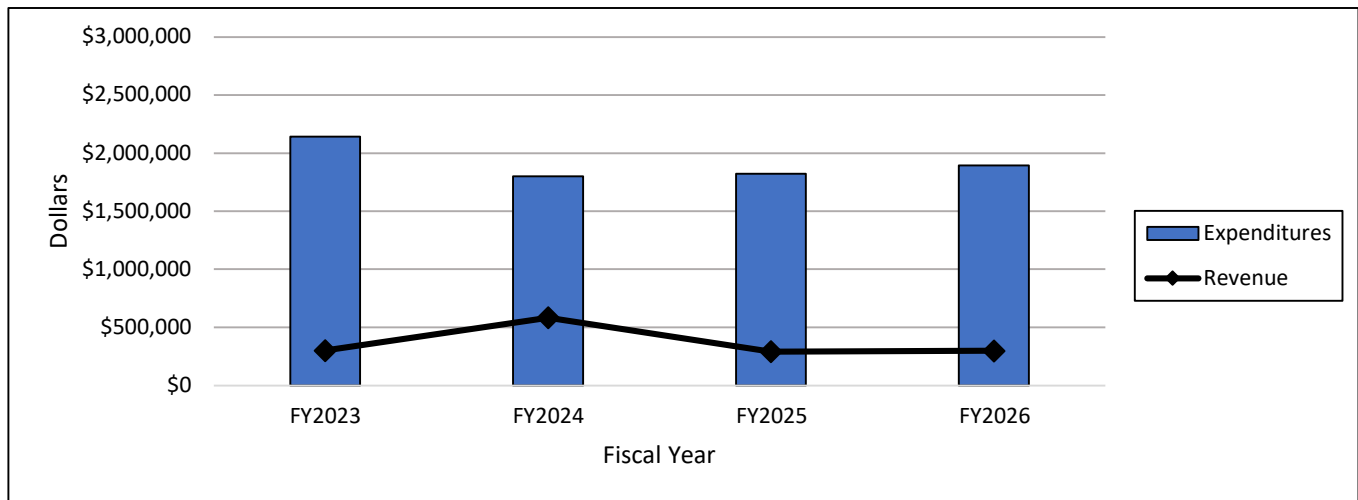
- This department is responsible for the collection and removal of Frederick County municipal solid waste from all County compactor and container sites
- This function is a contractual service provided to the County by an approved hauler and is extended to schools, parks, library, airport, and other 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
- Collects used books for recycling from the Bowman Library
- Hosts community events such as rain barrel and compost bin sales
- Conducts public outreach and environmental education
- Manages waste/recycling hauling, recycling processing, electronics recycling, and shoe/textiles contracts and agreements, including tracking tonnage, convenience site usage, and industry and market trends
- Assists local businesses in locating markets for their recyclable materials
- File annual Recycling Rate Report with DEQ which entails extensive survey of local business activity
- Coordinates with the regional planning district on solid waste planning and recycling reports



## Refuse Collection

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$688,817	\$761,741	\$817,122	\$858,851	\$41,729	5.11%
Operating	897,454	875,225	985,649	1,012,353	26,704	2.71%
Capital/Leases/Long-Term Subs	556,025	163,687	20,941	21,780	839	4.01%
<b>Total</b>	<b>2,142,296</b>	<b>1,800,653</b>	<b>1,823,712</b>	<b>1,892,984</b>	<b>69,272</b>	<b>3.80%</b>
Fees	299,566	584,260	292,436	299,472	7,036	2.41%
<b>Local Tax Funding</b>	<b>\$1,842,730</b>	<b>\$1,216,393</b>	<b>\$1,531,276</b>	<b>\$1,593,512</b>	<b>\$62,236</b>	<b>4.06%</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$1,892,984

#### Notable Changes

##### Personnel

- COLA adjustment of four percent implemented in FY2025
- Increase in part-time hourly rate

##### Operating

- Increase in budgeted waste hauling contract due to higher 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Refuse collected and hauled (tons)	23,011	26,935	23,701
Household material recycled (tons)	2,834	2,790	2,865
Recycling Rate	53%	46%	53%
Business, community, and other public outreach audience members	148	300	266



A recycling container is delivered to the landfill citizens center.

## Mission

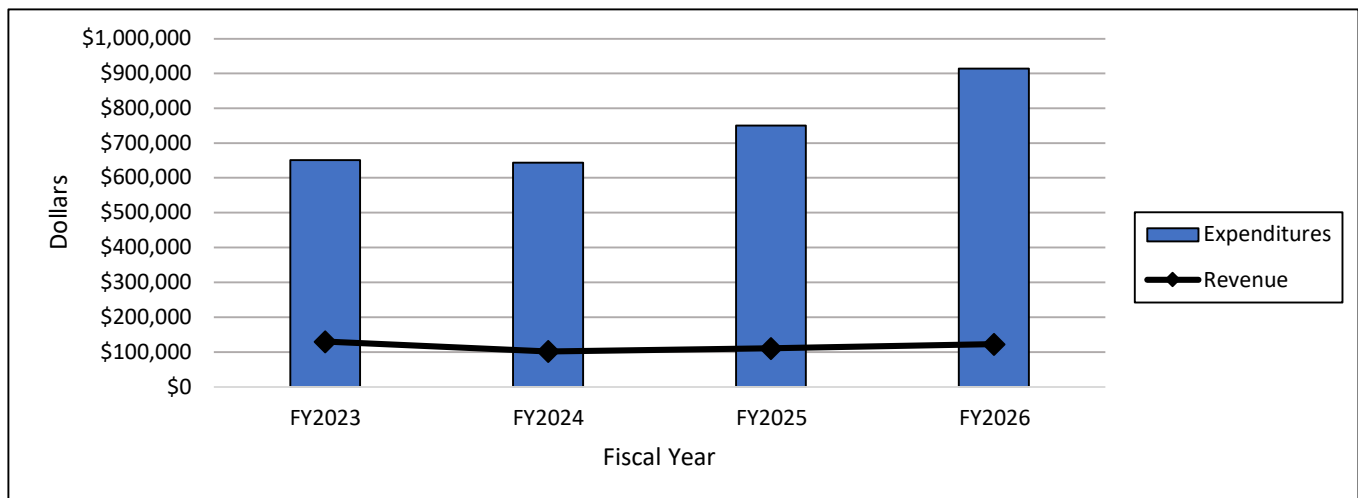
To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$650,592	\$643,739	\$750,540	\$913,908	\$163,368	21.77%
<b>Total</b>	650,592	643,739	750,540	913,908	163,368	21.77%
Fees	130,094	101,954	110,868	122,532	11,664	10.52%
<b>Local Tax Funding</b>	\$520,498	\$541,785	\$639,672	\$791,376	\$151,704	23.72%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



## FY2026 Total Budget \$913,908

### Operating

- Tipping fee increase as well as factor for population growth and a waste flow increase of 3%.

## Litter Control

### Mission

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

### Department Description

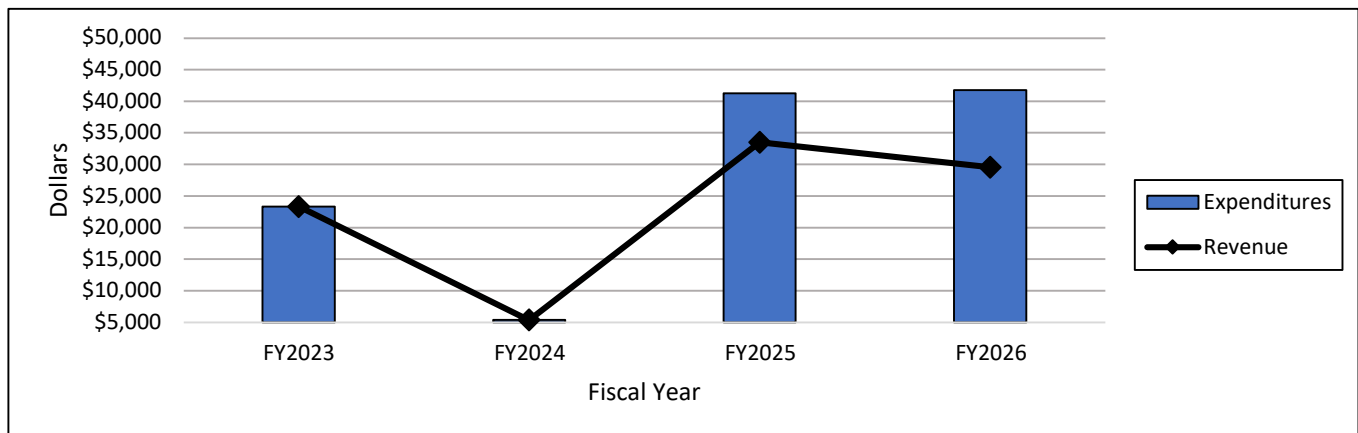
- This budget includes personnel costs associated with providing a part-time employee for the supervision of the County's trustee litter crew and associated operating costs
- The Northwestern Regional Adult Detention Center provides labor at no charge through the Community Inmate Workforce Program. This partnership resulted in an in-kind contribution on behalf of the regional jail of \$75,503 during FY2024
- The crew collects litter from along the County's roads with a focus on roads leading to the landfill
- Completes annual application and performance data for state Litter and Recycling Grant

### 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.
- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$14,059	\$0	\$28,672	\$30,164	\$1,492	0.00%
Operating	9,270	5,365	12,586	11,598	-988	-7.85%
<b>Total</b>	<b>23,329</b>	<b>5,365</b>	<b>41,258</b>	<b>41,762</b>	<b>504</b>	<b>1.22%</b>
State/Federal	23,329	5,365	33,510	29,546	-3,964	-11.83%
Local Tax Funding	\$0	\$0	\$7,748	\$12,216	\$4,468	57.67%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$41,762**

### Notable Changes

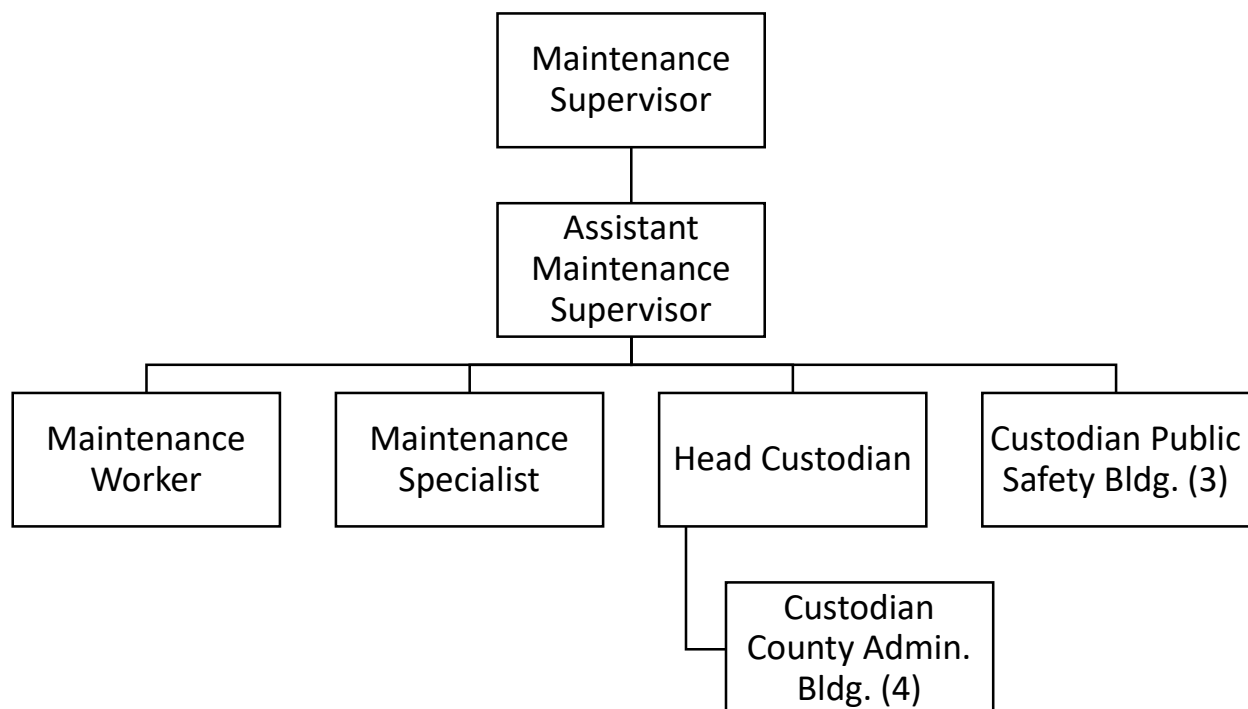
- Reduction in anticipated litter control grant from the DEQ

### Mission

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

### Department Description

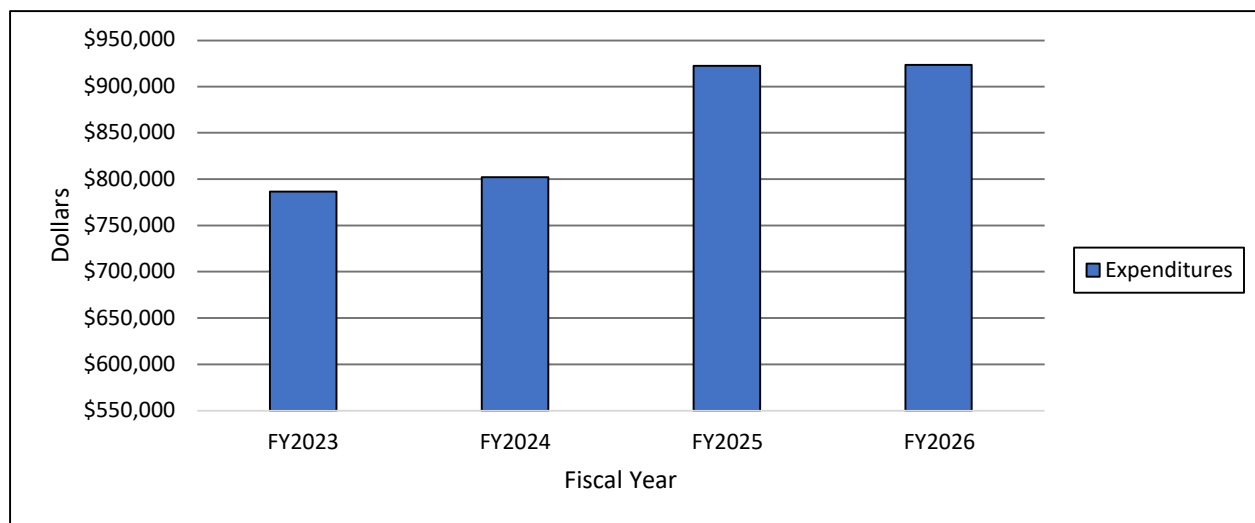
- This department is responsible for cleaning, repairing, and maintaining approximately 370,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots
- This budget provides for the administration, personnel, and supplies associated with the maintenance of the County Administration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



## Maintenance

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$730,964	\$792,826	\$903,351	\$904,835	\$1,484	0.16%
Operating	11,452	9,053	18,900	18,300	-600	-3.17%
Capital/Leases/Long-Term Subs	43,965	288	300	300	0	0.00%
Local Tax Funding	\$786,381	\$802,167	\$922,551	\$923,435	\$884	0.10%
<b>Full-Time Positions</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>9.09%</b>



### FY2026 Total Budget \$923,435

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Approved a Custodian position mid-year in FY2025
- Reduction in part-time expenses

### 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, Aylor School fuel station, 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Work Orders Processed – In-House	941	1,216	975
Square feet – facilities maintained	301,275	301,275	301,275

## County Office Buildings

### Mission

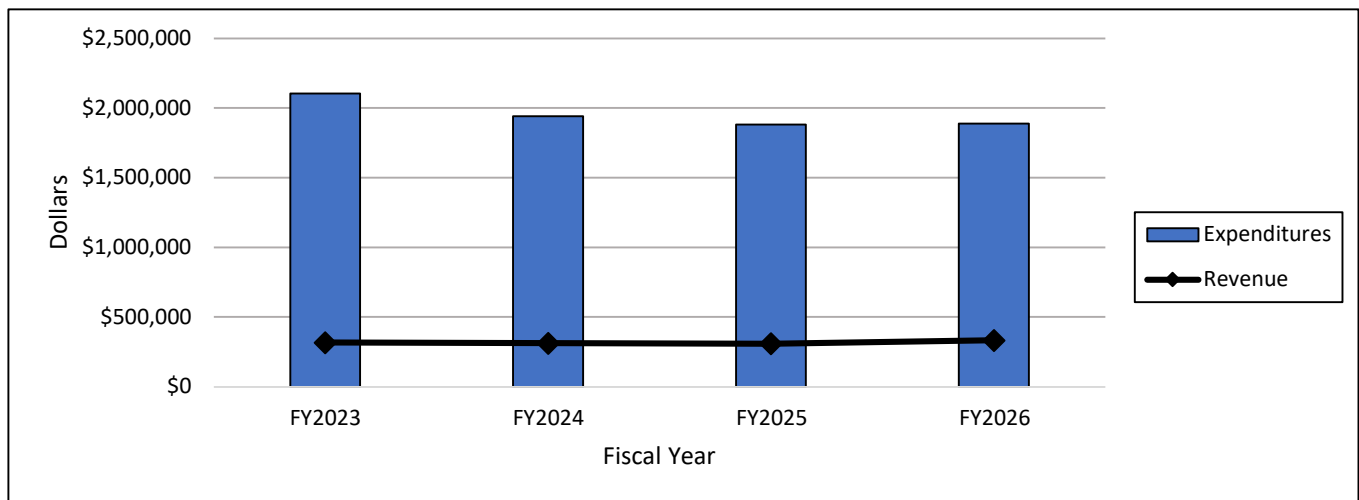
To ensure safe and clean buildings and grounds that provide an appealing physical appearance and a comfortable working environment.

### 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$1,451,693	\$1,547,872	\$1,879,525	\$1,881,539	\$2,014	0.11%
Capital/Leases/Long-Term Subs	652,484	392,174	2,840	7,240	4,400	154.93%
<b>Total</b>	<b>2,104,177</b>	<b>1,940,046</b>	<b>1,882,365</b>	<b>1,888,779</b>	<b>6,414</b>	<b>0.34%</b>
Fees	85,272	53,860	49,819	51,625	1,806	3.63%
State/Federal	231,198	259,328	259,327	282,572	23,245	8.96%
<b>Local Tax Funding</b>	<b>\$1,787,707</b>	<b>\$1,626,858</b>	<b>\$1,573,219</b>	<b>\$1,554,582</b>	<b>-\$18,637</b>	<b>-1.18%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$1,888,779**

### Notable Changes

#### Capital/Leases/Long-Term Subscriptions

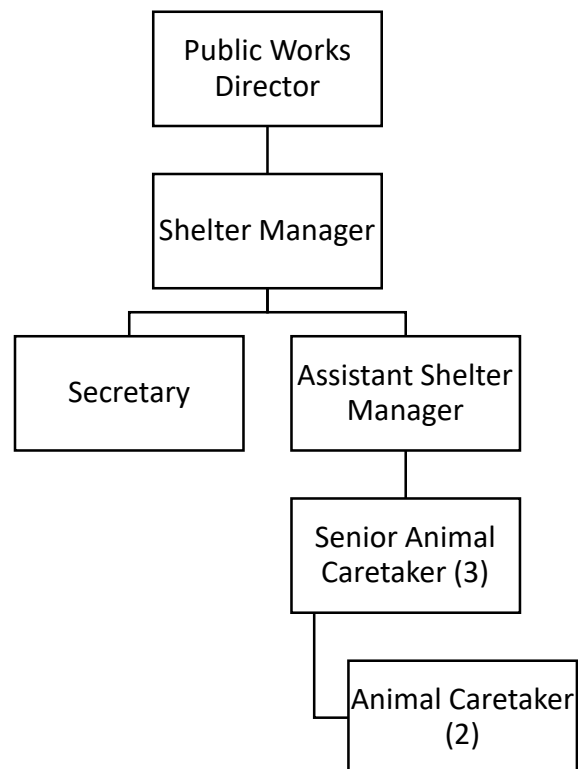
- Long-term subscription reclassifications per GASB 96

## 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

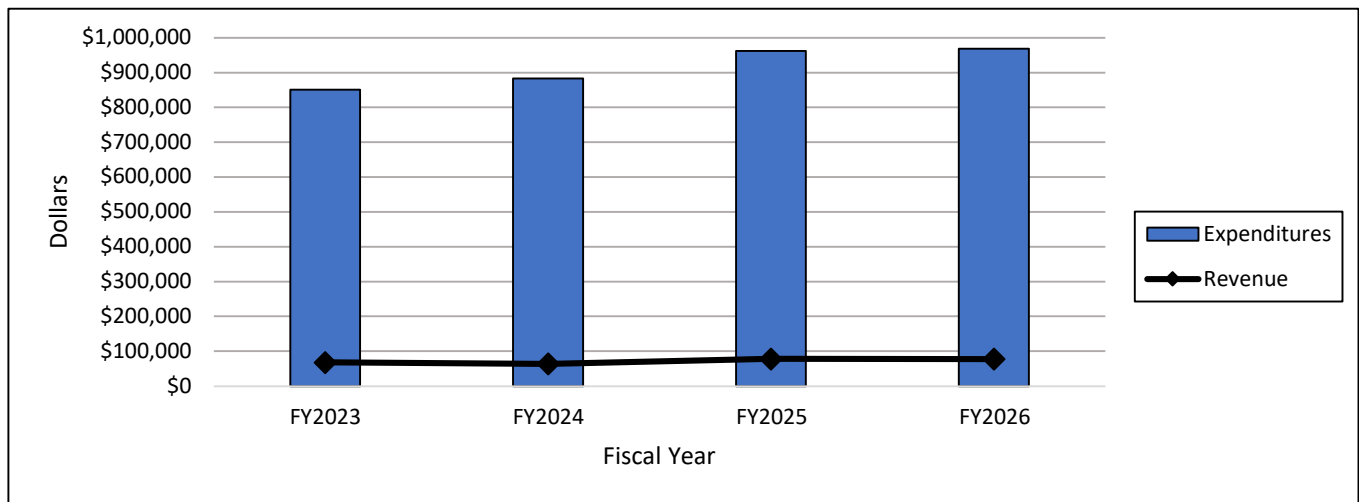
- Operates in accordance with Virginia state law and the Virginia Department of Agriculture
- Accepts approximately 600 dogs and 600 cats per year as well as other companion animals
- The shelter is cleaned and disinfected daily and is open six days a week
- Strives to return lost animals to their owners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





## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$653,248	\$688,073	\$737,238	\$719,597	-\$17,641	-2.39%
Operating	197,323	194,290	223,744	247,394	23,650	10.57%
Capital/Leases	0	1,105	1,200	1,200	0	0.00%
<b>Total</b>	<b>850,571</b>	<b>883,468</b>	<b>962,182</b>	<b>968,191</b>	<b>6,009</b>	<b>0.62%</b>
Fees	65,210	60,166	75,000	75,000	0	0.00%
State/Federal	3,083	4,112	2,775	3,045	270	9.73%
<b>Local Tax Funding</b>	<b>\$782,278</b>	<b>\$819,190</b>	<b>\$884,407</b>	<b>\$890,146</b>	<b>\$5,739</b>	<b>0.65%</b>
<b>Full-Time Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$968,191

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025
- Reduction due to turnover of staff positions

#### Operating

- Increase in budgeted expenses for spay/neuter services due to allocation of trust fund monies

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Number of dogs adopted or reclaimed	532	550	545
Adoption and reclamation rate for dogs	94.6%	90%	92%
Number of cats adopted or reclaimed	372	450	400
Adoption and reclamation rate for cats	74.4%	75%	74%
Number of rabies clinics held	2	1	1
Number of animals vaccinated at rabies clinics	241	150	150
Business, community and other public events attended	10	10	10



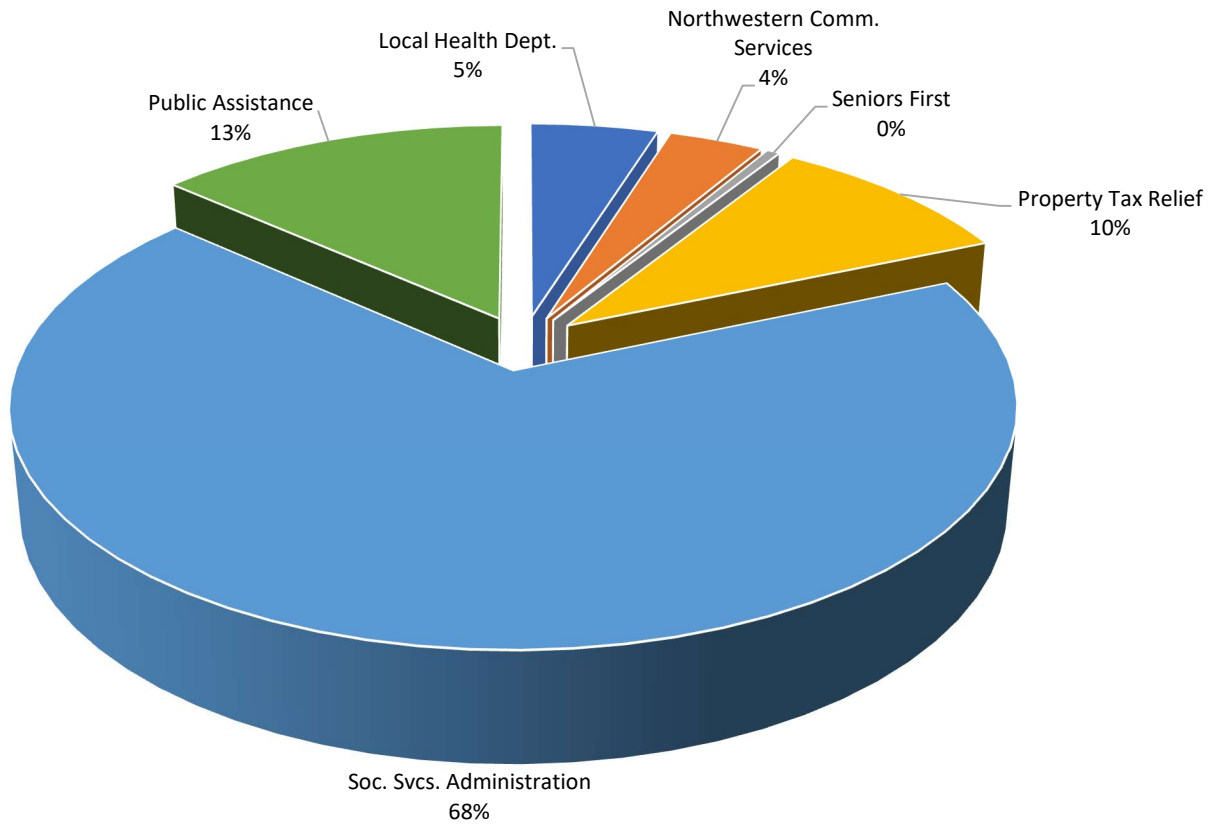
95.3 The River, Furrever Summer, July 13, 2024

# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026	
				Amount	%
Local Health Department	\$476,359	\$500,177	<b>\$679,091</b>	\$178,914	35.77%
Northwestern Comm. Services	459,198	482,157	<b>506,265</b>	24,108	5.00%
SAAA, Seniors First	69,300	69,300	<b>69,300</b>	0	0.00%
Property Tax Relief	1,154,653	1,011,043	<b>1,342,699</b>	331,656	32.80%
Social Services Administration	7,957,075	9,625,743	<b>9,486,861</b>	-138,882	-1.44%
Public Assistance	1,589,829	1,875,567	<b>1,879,443</b>	3,876	0.21%
<b>TOTAL EXPENDITURES</b>	<b>\$11,706,414</b>	<b>\$13,563,987</b>	<b>\$13,963,659</b>	<b>\$399,672</b>	<b>2.95%</b>

## Local Health Department

### Mission

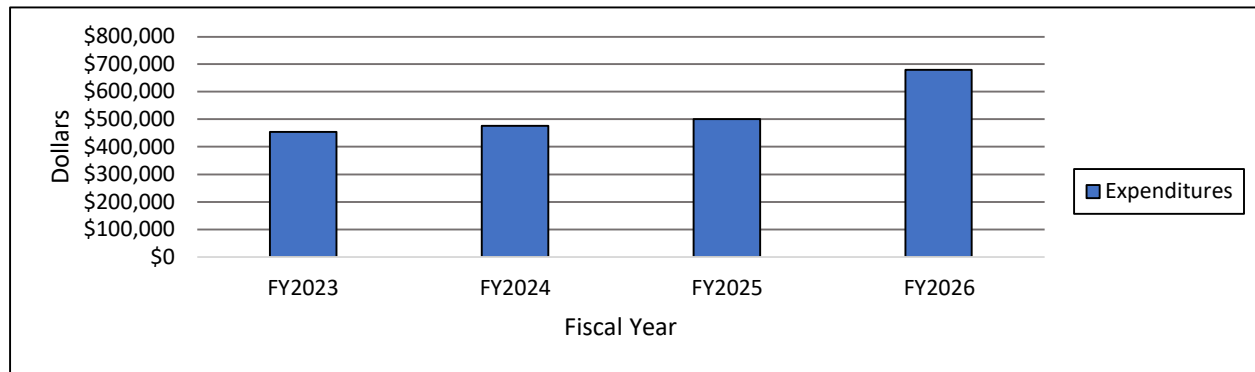
To protect the health and promote the well-being of all people in Virginia through service, equity, and making data-informed decisions.

### 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$453,676	\$476,359	\$500,177	\$679,091	\$178,914	35.77%
Local Tax Funding	\$453,676	\$476,359	\$500,177	\$679,091	\$178,914	35.77%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$679,091

#### Operating

- Increase due to addition of dairy plant inspector position for the health department

## 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:

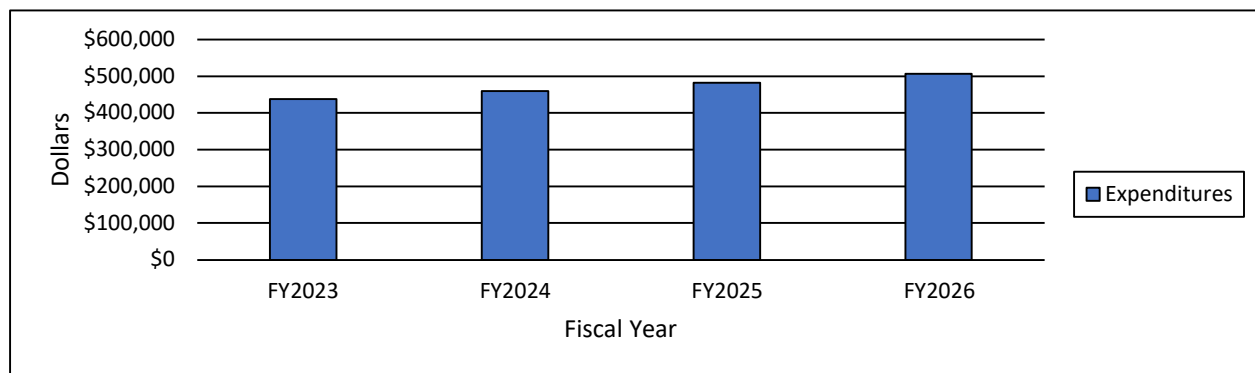
- Intensive substance abuse outpatient services; collaborative programming with drug courts; mental health support services; case management services for mental health, substance abuse, intellectual disabilities; psychiatric and nursing services; crisis services; crisis intervention training; medication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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$437,332	\$459,198	\$482,157	\$506,265	\$24,108	5.00%
Local Tax Funding	\$437,332	\$459,198	\$482,157	\$506,265	\$24,108	5.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$506,265

#### Operating

- Increase of five percent in County contribution for FY2026

# Shenandoah Area Agency on Aging, Seniors First

## Mission

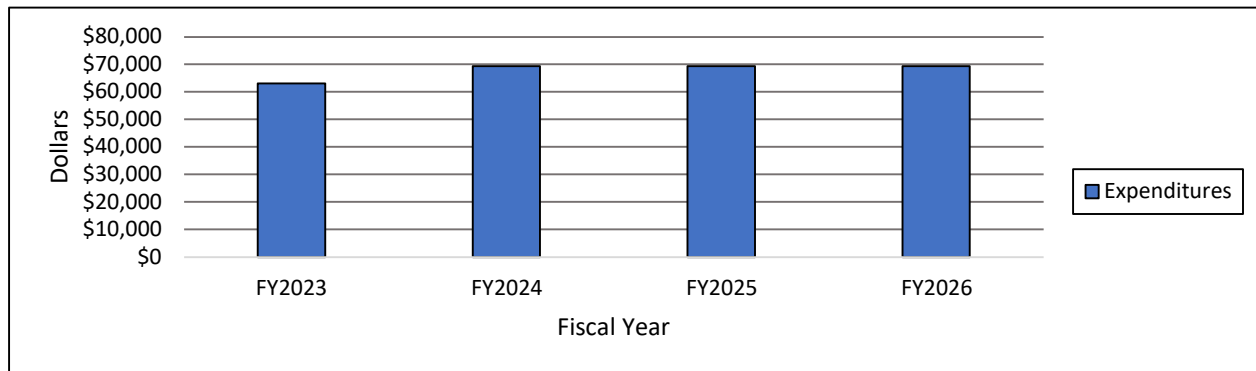
To provide and coordinate programs and services that promote the independence, dignity, health, and wellbeing of seniors. Shenandoah Area Agency on Aging, Seniors First provides service to the community for persons age 60 and older as well as disabled adults with an emphasis on low income, frail and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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$63,000	\$69,300	\$69,300	\$69,300	\$0	0.00%
Local Tax Funding	\$63,000	\$69,300	\$69,300	\$69,300	\$0	0.00%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 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

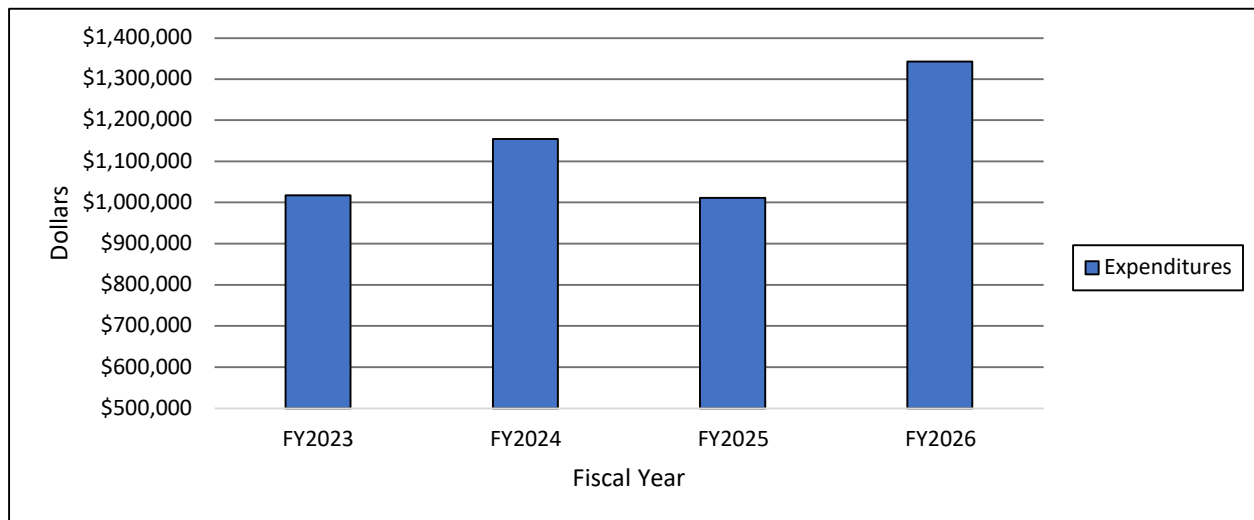
- This activity represents revenue foregone as a result of the property tax relief for the elderly, handicapped, and totally disabled veterans, whose disability is fully service connected

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$1,017,131	\$1,154,653	\$1,011,043	\$1,342,699	\$331,656	32.80%
Local Tax Funding	\$1,017,131	\$1,154,653	\$1,011,043	\$1,342,699	\$331,656	32.80%
Full-Time Positions	0	0	0	0	0	0.00%



**FY2026 Total Budget \$1,342,699**

## Notable Changes

### Operating

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



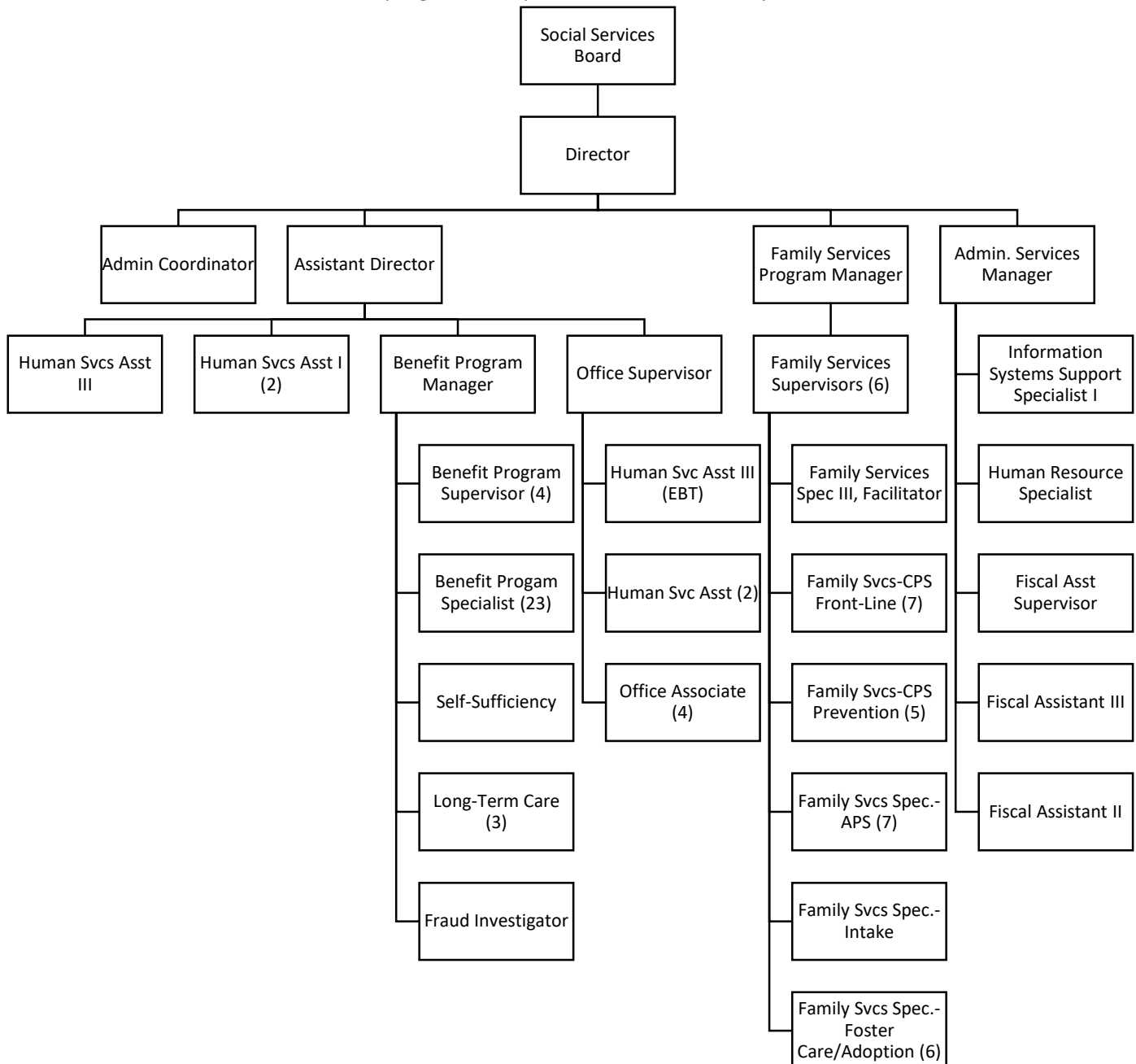
## Social Services Administration

### Mission

To deliver client centered, quality human services that help the citizens of Frederick County achieve safety, independence, and overall well-being.

### Department Description

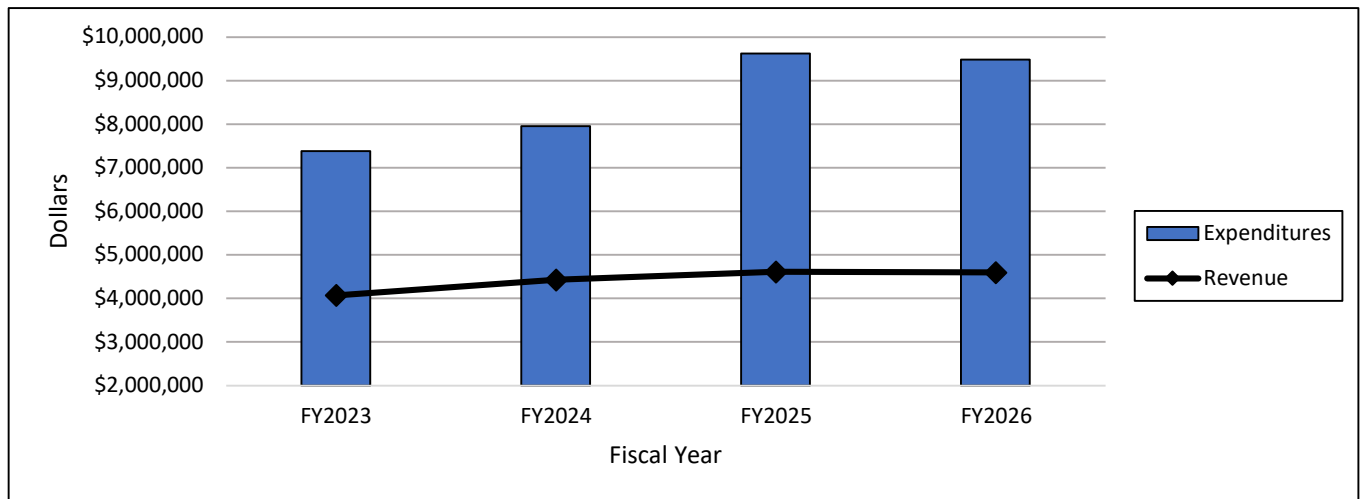
- Provide case management and financial assistance to support and empower individuals and families. We work collaboratively with other community agencies to identify, link, or provide services and serve as advocates for vulnerable adults, children, and families
- This function covers the personnel costs,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



## Social Services Administration

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$6,708,102	\$7,288,201	\$8,784,243	\$8,724,761	-\$59,482	-0.68%
Operating	398,894	404,640	581,600	500,600	-81,000	-13.93%
Leases/Long-Term Subscriptions	270,692	264,234	259,900	261,500	1,600	0.62%
<b>Total</b>	<b>7,377,688</b>	<b>7,957,075</b>	<b>9,625,743</b>	<b>9,486,861</b>	<b>-138,882</b>	<b>-1.44%</b>
State/Federal	4,071,778	4,424,581	4,612,925	4,593,767	-19,158	-0.42%
Local Tax Funding	\$3,305,910	\$3,532,494	\$5,012,818	\$4,893,094	-\$119,724	-2.39%
<b>Full-Time Positions</b>	<b>85</b>	<b>87</b>	<b>90</b>	<b>88</b>	<b>-2</b>	<b>-2.22%</b>



### FY2026 Total Budget \$9,486,861

#### Notable Changes

##### Personnel

- COLA adjustment of four percent included in FY2025
- Increase in Health/Dental due to 14 vacancies at budget time using different plans
- Salaries and fringes all decreased due to two workers transferring to Winchester City DSS to financially supervise within a regional funded program in FY2026 and forward

##### Operating

- Decrease in budgeted expenses for Legal Services, Maintenance Service Contracts, and Advertising

##### Capital/Leases/Long-Term Subscriptions

- Two replacement vehicles purchased in FY2023

### Goals/Objectives

- Partner with County leadership to explore achieving deviation status from VDSS allowing the department to follow HR guidance as outlined by Frederick County in place of the State. If the decision is to move forward with deviation, DSS staff will work with County HR to complete required paperwork.
- Work with County Emergency Services to re-establish a viable shelter plan, including putting together training opportunities for staff to be more prepared in the event of an emergency.
- Partner with County leadership and other community providers to come up with a plan to spend the opioid abatement funds that were awarded to the County.
- Continue to provide training opportunities for the ongoing development of the leadership team.

### Service Levels

- In collaboration with Winchester City, FCDSS helped establish the County's first Adult multi-disciplinary team that continues to meet regularly to address the needs of the elderly and disabled population in the community.
- In an ongoing attempt to create an organizational infrastructure that will support agency growth and improve efficiency of operations, FCDSS onboarded three new supervisors (Eligibility, CPS frontline, and APS).
- The agency created a wellness program for the staff. An event or educational session is offered every other month that is designed to provide staff with a variety of wellness activities.
- The agency continued to fine tune processes including reviewing job responsibilities to more effectively meet the day-to-day needs of the staff and clients while still dealing with staffing shortages.

### Mission

To deliver client centered, quality human services that help the citizens of Frederick County achieve safety, independence, and overall well-being.

### Department Description

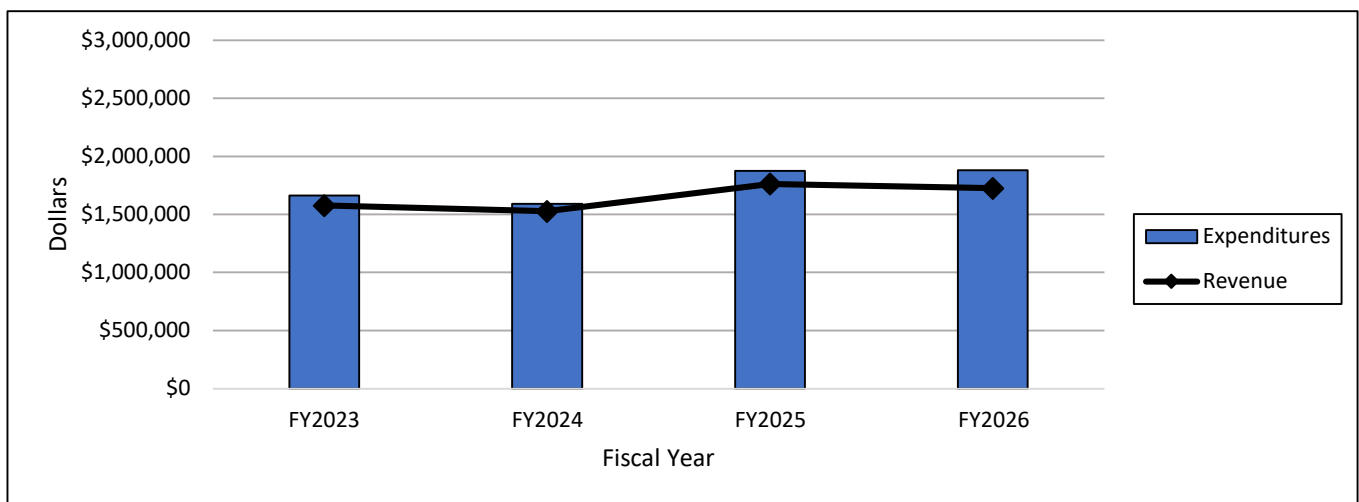
Public Assistance administers the following programs:

- Aid to Dependent Children – Foster Care (AFDC-FC)
- Emergency Assistance to Needy Families/Children
- 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)
- Refugee Services
- Foster Care
- Fostering Futures
- Special Needs and Subsidized Adoption
- Respite Care
- Independent Living
- Housing Support for Foster Care
- Fatherhood Engagement & Support
- Child Welfare Substance Abuse
- IV-E Prevention Services
- Child Protective Services (CPS)
- Adult Protective Services (APS)
- Adult Services including Companion Services to maintain elderly and disabled individuals in their own homes
- Quality Initiative Child Care Training

## Public Assistance

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	1,661,525	1,589,829	1,875,567	1,879,443	3,876	0.21%
<b>Total</b>	1,661,525	1,589,829	1,875,567	1,879,443	3,876	0.21%
State/Federal	1,577,016	1,527,978	1,763,915	1,727,537	-36,378	-2.06%
Local Tax Funding	\$84,509	\$61,851	\$111,652	\$151,906	\$40,254	36.05%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$1,879,443**

### Notable Changes

#### Operating

- Increase in budgeted funds for mandated programs

## Goals/Objectives

- The eligibility department will spend the new fiscal year continuing to cross-train staff in specialty programs to ensure redundancy in the event of vacancies. Turnover has remained a problem over the past year and, as a result, the department has many new, inexperienced workers requiring a great deal of training.
- Continue to strengthen and grow the VIEW program, which needed to be re-established since the pandemic, 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.
- CPS will close cases within the designated timeframe despite any staffing shortages.
- 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 will continue to onboard new staff while meeting compliance standards.
- 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. Cases will be closed within 30 days of service completion.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of full-time new hires	25	20	20
# of promotions/demotions	15	10	10
# of employment separations	23	20	20
# of children served in foster care during the fiscal year	55	55	55
% of children discharged to permanency during the fiscal year	70.5%	86%	75%
# of VIEW clients served	45	50	50
# of valid complaints of child abuse/neglect received	552	586	590
% valid CPS reports responded within priority response time	86%	90%	95%
# of children receiving on-going child protective services	73	145	100
# of on-notice cases	12	N/A	10
% of children who were diverted from foster care	99%	95%	98%
# of complaints of adult abuse/neglect/exploitation received	604	590	675
# of SNAP applications	2,909	2,500	2,750
% timeliness of SNAP application processing	99%	99%	99%
# of TANF applications	386	450	400
% timeliness of TANF application processing	99%	99%	99%
# of Medicaid applications	3,233	3,250	3,500
Average ongoing caseload per worker	630	550	550

# Community College



Laurel Ridge Community College  
Middletown, Virginia  
Founded 1970

## Mission

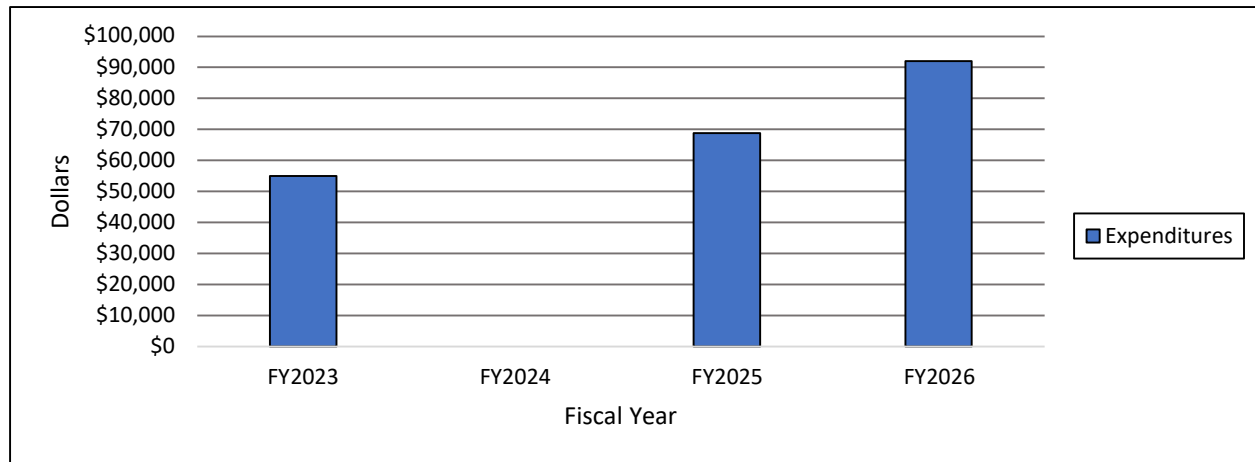
Laurel Ridge Community College provides a positive, caring, and dynamic learning environment that inspires student success, values diversity, and promotes community vitality.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$55,000	\$0	\$68,750	\$91,983	\$23,233	33.79%
Local Tax Funding	\$55,000	\$0	\$68,750	\$91,983	\$23,233	33.79%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$91,983

- FY2024 saw scholarship funds go directly to the Frederick County Educational Foundation for disbursement to County students attending LRCC. This expense was included elsewhere within the General Fund. The Frederick County Educational Foundation could not continue this arrangement beginning FY2025 so funds were approved to go back to LRCC.
- FY2026 funding moving back towards original agreement after reductions in recent years.

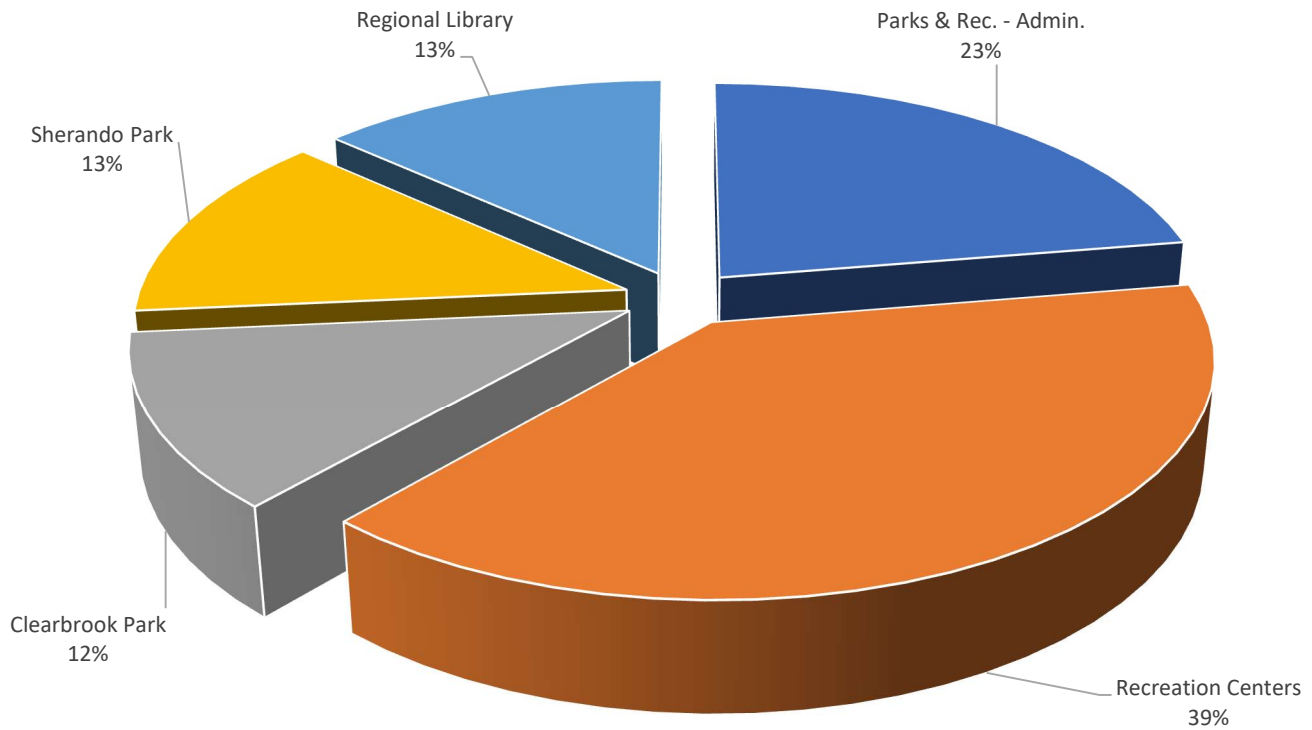


## Parks, Recreation & Cultural



Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026 Amount %	
Parks & Rec. - Administration	\$1,372,264	\$1,350,525	<b>\$2,733,053</b>	\$1,382,528	102.37%
Recreation Centers	3,841,624	4,391,527	<b>4,771,538</b>	380,011	8.65%
Clearbrook Park	1,723,600	1,387,929	<b>1,471,762</b>	83,833	6.04%
Sherando Park	1,669,706	1,513,472	<b>1,602,115</b>	88,643	5.86%
Regional Library	1,466,000	1,550,306	<b>1,627,323</b>	77,017	4.97%
<b>TOTAL EXPENDITURES</b>	<b>\$10,073,194</b>	<b>\$10,193,759</b>	<b>\$12,205,791</b>	<b>\$2,012,032</b>	<b>19.74%</b>

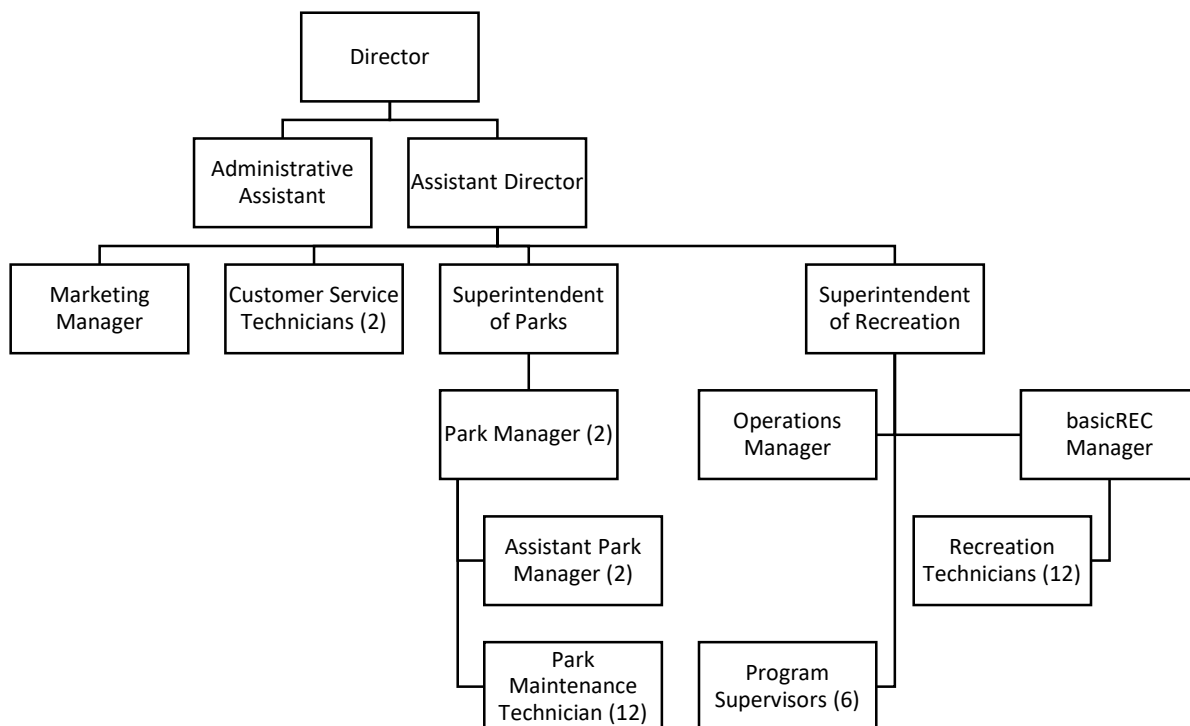
## Parks and Recreation - Administration

### 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

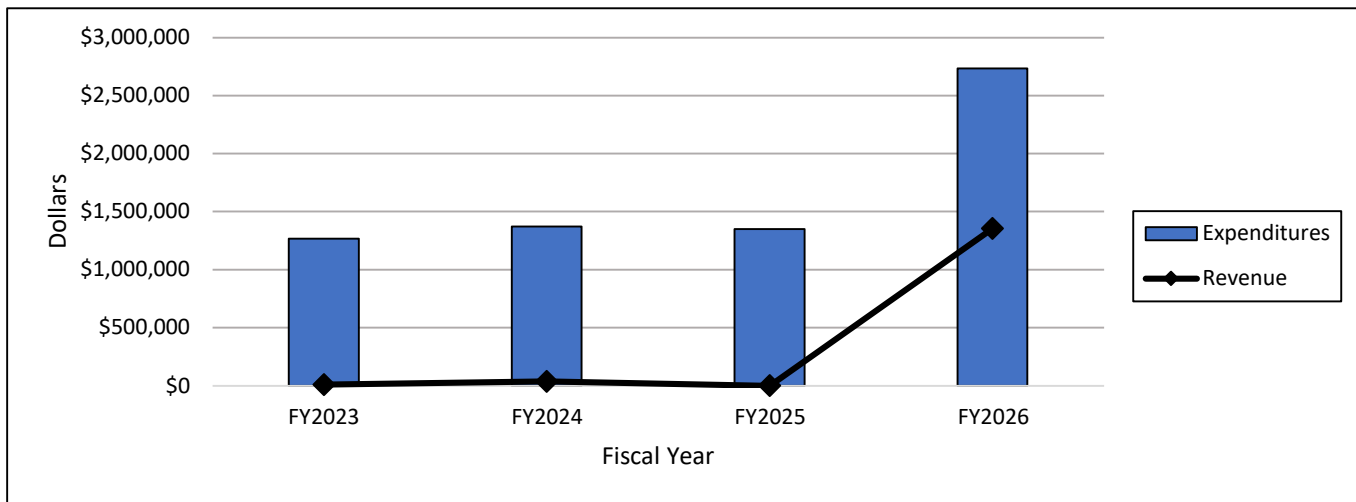
- The administrative portion of the Parks and Recreation budget provides for the leadership for 43 full-time and over 300 part-time employees which includes all trainings and staff certifications
- This division also provides direction for over 500 volunteers annually
- The administrative division oversees 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$925,931	\$934,373	\$968,294	\$1,001,059	\$32,765	3.38%
Operating	274,416	297,339	325,685	308,845	-16,840	-5.17%
Capital/Leases/Long-Term Subs.	65,796	140,552	56,546	1,423,149	1,366,603	2416.80%
<b>Total</b>	<b>1,266,143</b>	<b>1,372,264</b>	<b>1,350,525</b>	<b>2,733,053</b>	<b>1,382,528</b>	<b>102.37%</b>
State/Federal	10,272	37,157	0	1,354,904	1,354,904	100.00%
Proffers	0	0	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$1,255,871</b>	<b>\$1,335,107</b>	<b>\$1,350,525</b>	<b>\$1,378,149</b>	<b>\$27,624</b>	<b>2.05%</b>
<b>Full-Time Positions</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$2,733,053

#### Notable Changes

##### Personnel

- COLA adjustment of four percent implemented in FY2025

##### Capital/Leases/Long-Term Subscriptions

- Continued long-term subscription reclassifications per GASB 96
- Increase in capital costs for Abrams Creek Trail Phase I and parking area (VDOT grant associated)

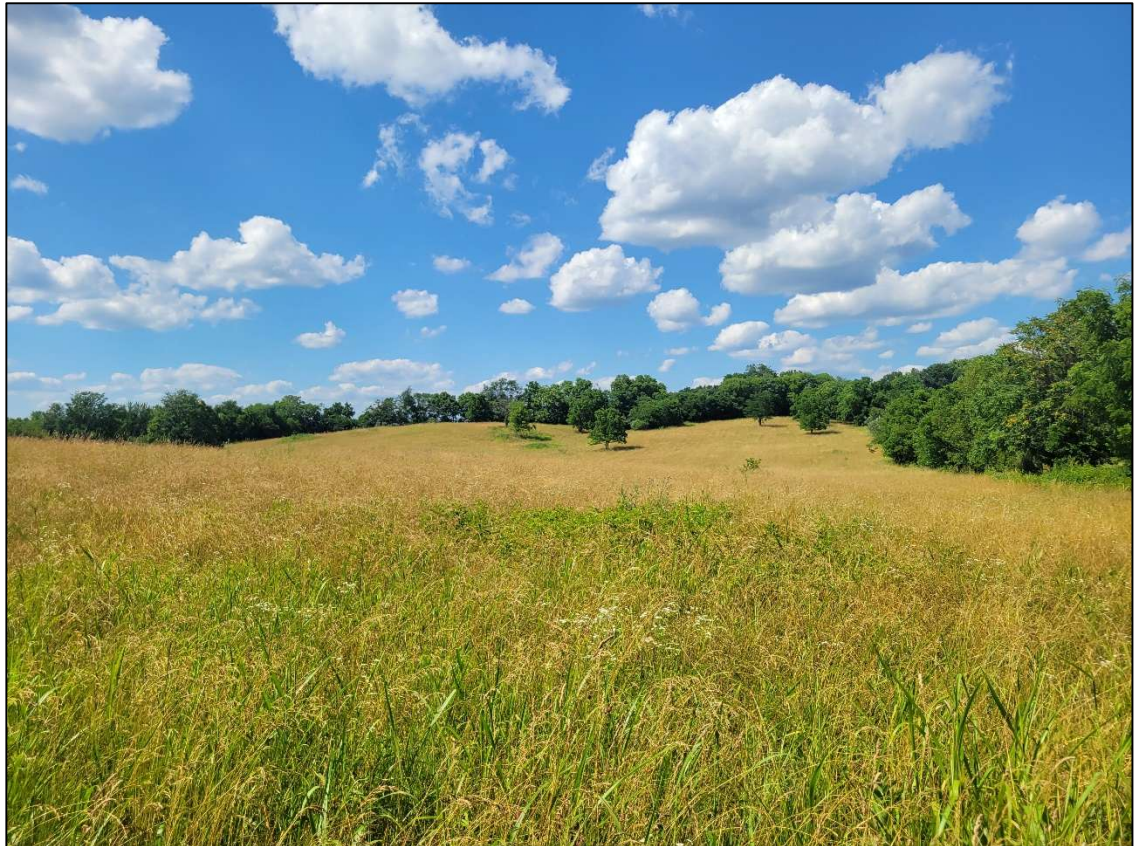


## Parks and Recreation - Administration

### Goals/Objectives

- Pursue goals and objectives outlined in various Master Plans.
- Complete Marketing Plan for the overall Department.
- Prepare Abrams Creek Trail Phase I for construction to begin.
- Abrams Creek Trail Phase II to TAP Application.
- Seek community partners to provide recreation amenities for the community.
- Pursue facility options to increase recreation opportunities for Frederick County residents.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# transactions using P-Card	2,863	2,525	2,900
Site Plan reviews by staff	24	15	26
Parks & Rec policy revisions	7	4	6
Donations received in \$	\$111,832	\$91,850	\$95,000
Number of volunteers	515	500	525
Miles of shared use trails	11	11	11.2
Miles of mountain bike trails	5.5	5.5	6



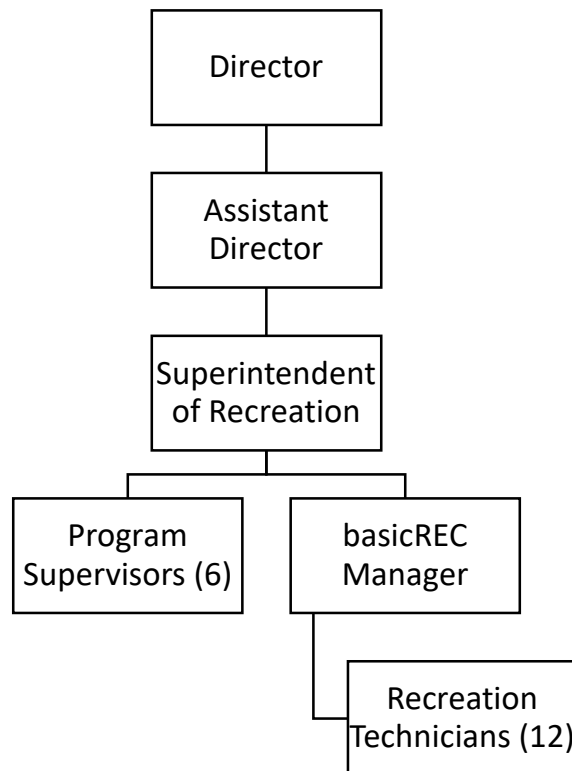
Rose Hill Park

### 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

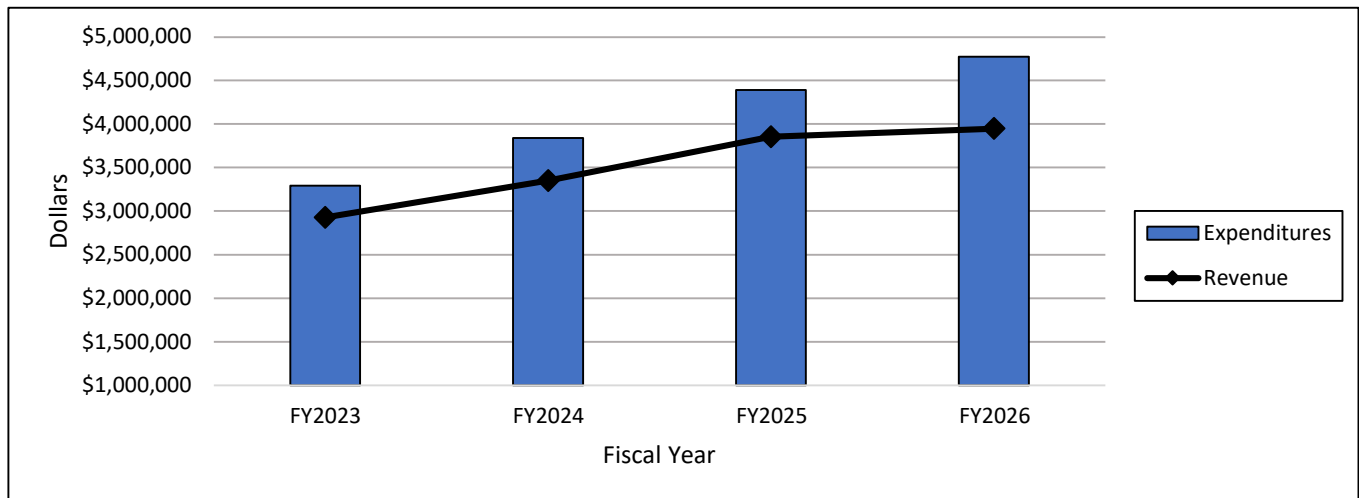
- This budget accounts for the operation of the Recreation Division which provides the before and after school recreation program at all twelve Frederick County elementary schools and eight full-day camp options during the summer months
- Provides the organization and oversight for multiple youth and adult sport leagues, the Youth Triathlon, Thanksgiving 5K, Trail Race, Apple Blossom 10K, Kid's Bloomin' Mile, and the Glow Run
- Provides a free session of swim lessons for all Frederick County second graders
- Provides community wide events such as the Someone Special Sweetheart Dance, Sunset Series, July 4<sup>th</sup> Celebration, Kite Fest, Halloween Happenings, and Winter Wonderland light show
- The recreation division plans excursions for all ages and programs for seniors and general interest



## Recreation Centers

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$2,512,277	\$2,879,860	\$3,371,603	\$3,607,925	\$236,322	7.01%
Operating	737,432	930,794	1,019,924	1,163,613	143,689	14.09%
Capital	43,462	30,970	0	0	0	0.00%
<b>Total</b>	<b>3,293,171</b>	<b>3,841,624</b>	<b>4,391,527</b>	<b>4,771,538</b>	<b>380,011</b>	<b>8.65%</b>
Fees	2,928,657	3,351,026	3,856,110	3,948,300	92,190	2.39%
<b>Local Tax Funding</b>	<b>\$364,514</b>	<b>\$490,598</b>	<b>\$535,417</b>	<b>\$823,238</b>	<b>\$287,821</b>	<b>53.76%</b>
<b>Full-Time Positions</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$4,771,538

#### Notable Changes

##### Personnel

- COLA adjustment of four percent implemented in FY2025
- Increase in budgeted part-time help

##### Operating

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

## Recreation Centers

### Goals/Objectives

- Expand daily and overnight trip offerings to one overnight trip each month.
- Continue to expand the RunatTheTop race series utilizing community partners.
- Offer a Farmer's Market for the community within one of the County parks.
- Continually review survey results to enhance current program offerings.
- Expand the partnership with the Bowman Library to enhance the summer Sunset Series

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of programs offered	203	208	210
# of program participants	84,050	83,000	86,000
Average daily attendance at basicREC	800	750	820
Average daily attendance at Camp basicREC	440	450	460
# of large special events	22	22	23
# of Senior Adult activities	40	45	45
# of e-mail blast contacts	19,200	13,000	21,000
# of Facebook fans	18,085	18,500	18,500
Winter Wonderland attendance	39,029	40,000	41,000



Basketball at a Rec Center

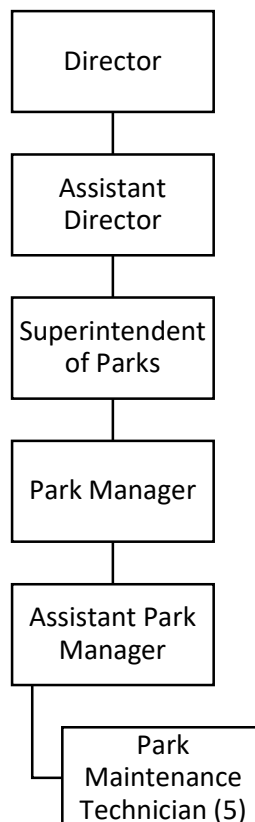


### Mission

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.

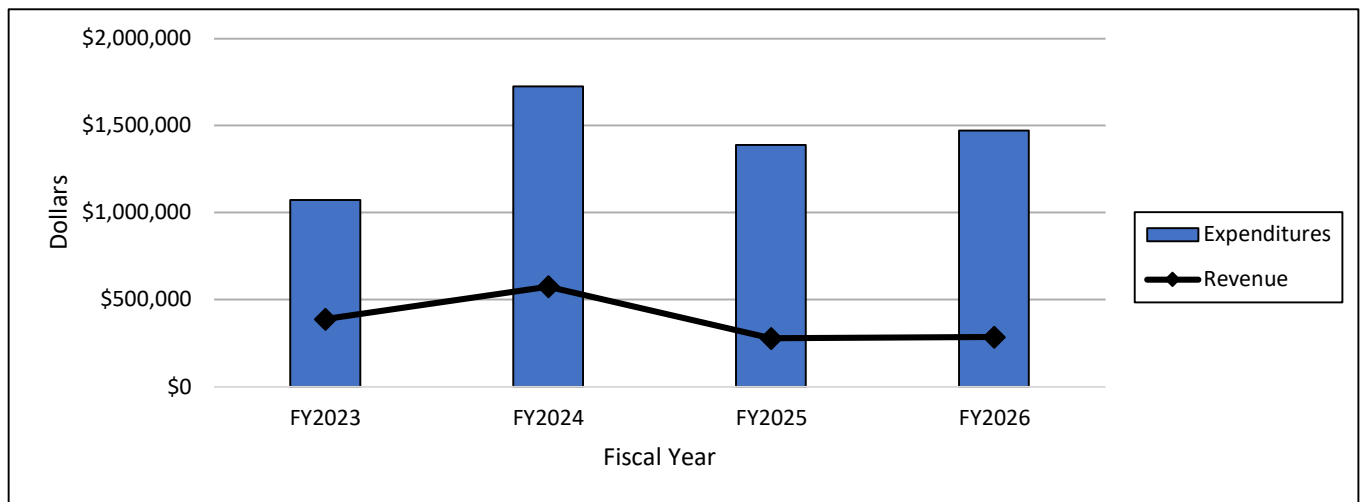
### Department Description

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$610,529	\$730,215	\$745,458	\$761,592	\$16,134	2.16%
Operating	287,815	375,606	580,733	647,960	67,227	11.58%
Capital/Leases	173,620	617,779	61,738	62,210	472	0.76%
<b>Total</b>	<b>1,071,964</b>	<b>1,723,600</b>	<b>1,387,929</b>	<b>1,471,762</b>	<b>83,833</b>	<b>6.04%</b>
Fees	362,108	275,583	279,050	285,800	6,750	2.42%
Proffers	27,000	300,000	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$682,856</b>	<b>\$1,148,017</b>	<b>\$1,108,879</b>	<b>\$1,185,962</b>	<b>\$77,083</b>	<b>6.95%</b>
<b>Full-Time Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$1,471,762

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Operating

- Increases in repairs and maintenance to buildings and grounds to include replacement of roofs and gutters on bathhouse and concession buildings, replacement of pool gunite/whitecoat and tile, installation of pole barn, irrigation/pool well installation, and tree removal

Goals/Objectives

- Upgrade the Winter Wonderland light show.
- Upgrade the pool complex including pool whitecoat, tile, coping stones, roof, and gutter replacement.
- Continue with industry certifications for Park Maintenance Technicians.
- Expand the walking trail at Clearbrook Park.
- Expand the parking lot to accommodate population growth in the County.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of acres maintained	224.4	224.4	224.4
# of locations maintained	22	22	22
# of playgrounds maintained	6	6	6
# of athletic field preparations	645	650	675



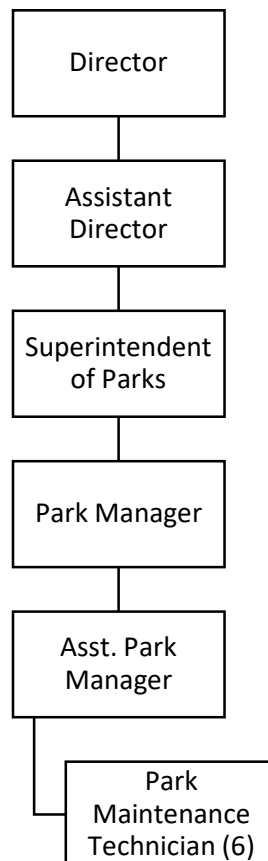
Walking in a Winter Wonderland at Clearbrook Park

## Mission

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

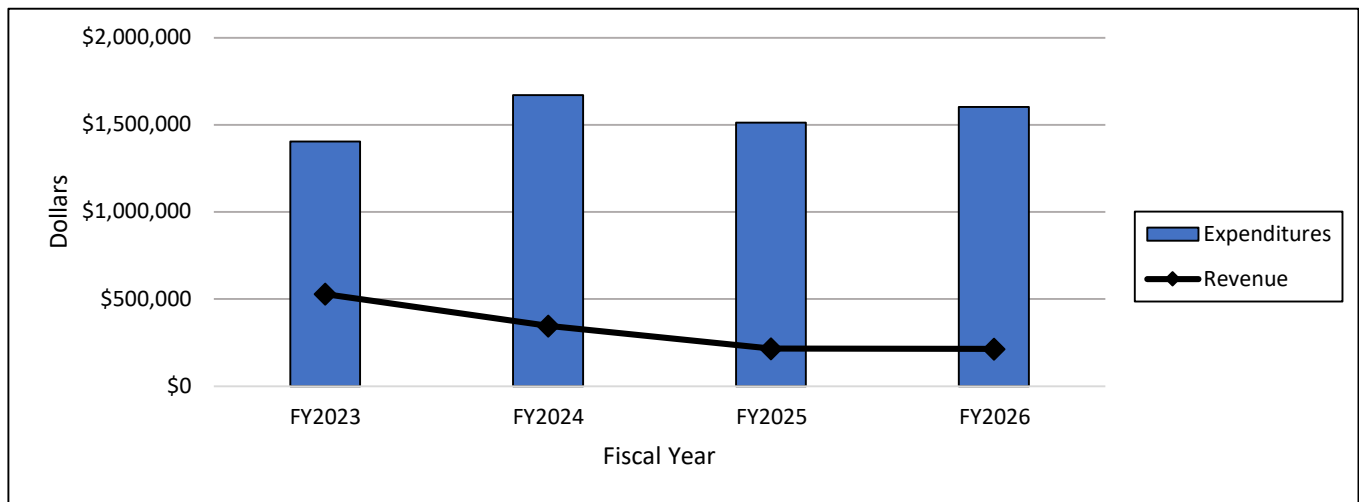
## Department Description

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$694,169	\$760,538	\$802,852	\$821,086	\$18,234	2.27%
Operating	410,786	427,986	667,870	728,279	60,409	9.05%
Capital/Leases	298,550	481,182	42,750	52,750	10,000	23.39%
<b>Total</b>	<b>1,403,505</b>	<b>1,669,706</b>	<b>1,513,472</b>	<b>1,602,115</b>	<b>88,643</b>	<b>5.86%</b>
Fees	264,618	226,488	214,300	213,700	-600	-0.28%
Proffers	263,975	119,101	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$874,912</b>	<b>\$1,324,117</b>	<b>\$1,299,172</b>	<b>\$1,388,415</b>	<b>\$89,243</b>	<b>6.87%</b>
<b>Full-Time Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$1,602,115

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Operating

- Increases in repairs and maintenance to buildings and grounds to include replacement of roofs and gutters on bathhouse and concession buildings, replacement of pool gunite/whitecoat and tile, disc golf tee replacements, ballfield backstop and soccer goal replacements, Rose Hill Park chip/seal walking path, bike path repairs, and tree removal

#### Capital/Leases

- Replacement of lawn maintenance equipment



## Goals/Objectives

- Conduct improvements to the disc golf course.
- Asphalt remaining gravel parking lots for safety, dust reduction and aesthetics, and increase vehicle capacity.
- Expand the walking trail around the west side of the lake.
- Increase staff professional certifications.
- Complete expansion of section A of the mountain bike trails.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of acres maintained	514.6	514.6	514.6
# of locations maintained	17	17	17
# of playgrounds maintained	6	6	6
# of athletic field preparations	600	625	650



Thanksgiving Day 5K at Sherando Park

## Mission

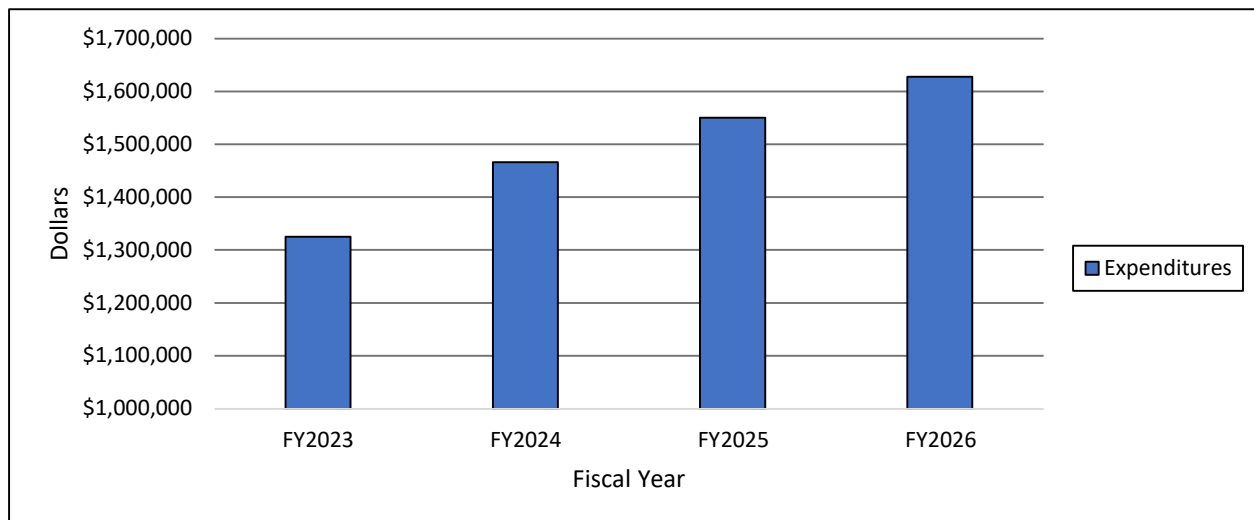
Handley Regional Library system provides outstanding information, resources, programs, and services to enrich our diverse community.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$1,325,000	\$1,466,000	\$1,550,306	\$1,627,323	\$77,017	4.97%
Local Tax Funding	\$1,325,000	\$1,466,000	\$1,550,306	\$1,627,323	\$77,017	4.97%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$1,627,323

- Increase of 5% in County contribution for FY2026.

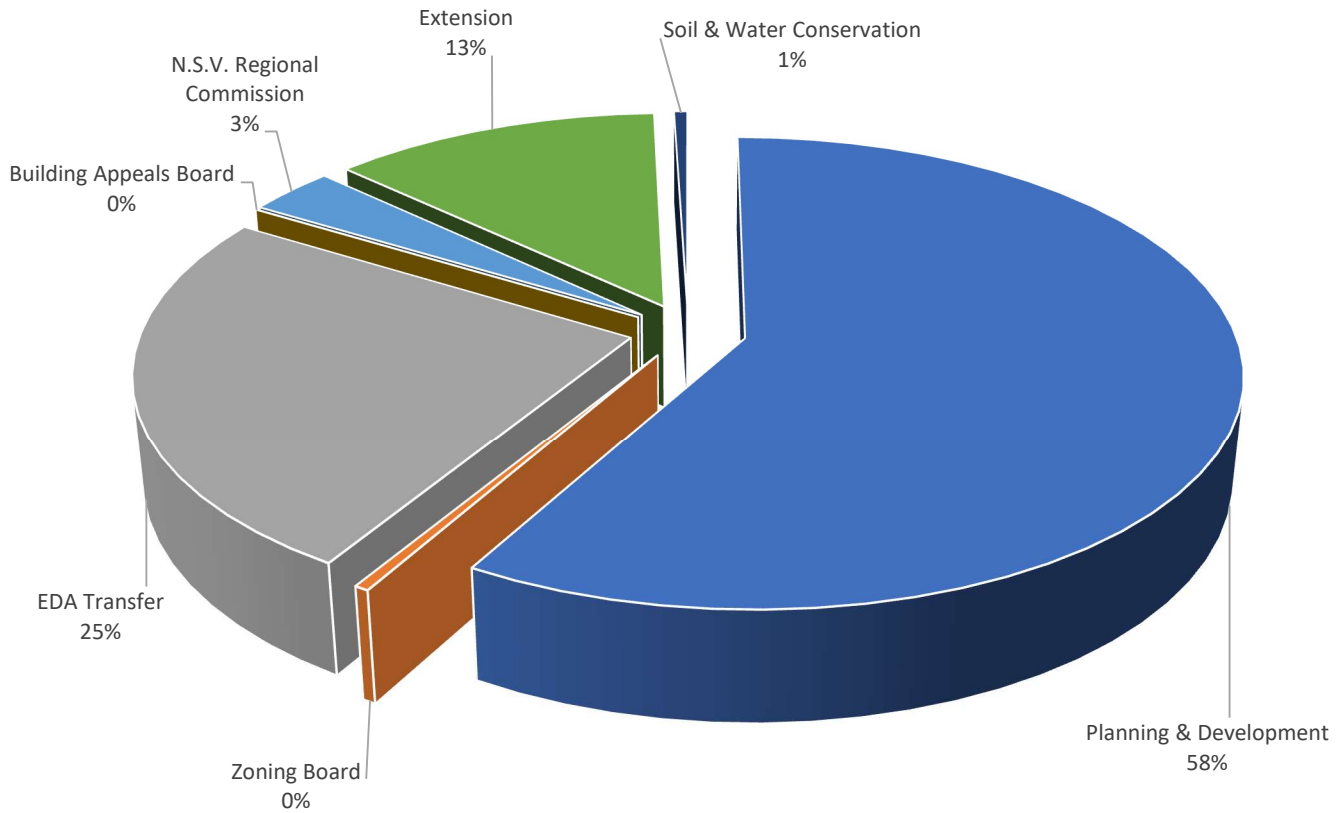
# Community Development



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



## Community Development



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026 Amount %	
Planning & Development	\$1,500,267	\$1,616,903	<b>\$1,745,029</b>	\$128,126	7.92%
EDA Transfer	735,368	726,152	<b>745,601</b>	19,449	2.68%
Zoning Board	8,284	10,321	<b>12,421</b>	2,100	20.35%
Building Appeals Board	0	561	<b>561</b>	0	0.00%
NSV Regional Commission	91,250	95,521	<b>98,852</b>	3,331	3.49%
Soil & Water Conservation	12,650	13,283	<b>15,000</b>	1,717	12.93%
Extension	326,100	342,393	<b>375,646</b>	33,253	9.71%
<b>TOTAL EXPENDITURES</b>	<b>\$2,673,919</b>	<b>\$2,805,134</b>	<b>\$2,993,110</b>	<b>\$187,976</b>	<b>6.70%</b>

## 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

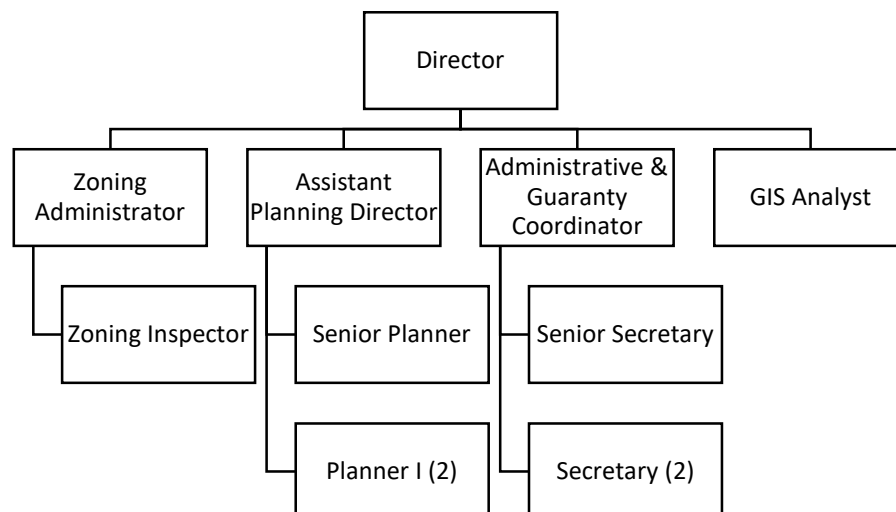
- Comprehensive policy planning
- Transportation planning
- Historic preservation
- Land use planning
- Agricultural and conservation planning
- Capital improvements planning

#### 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

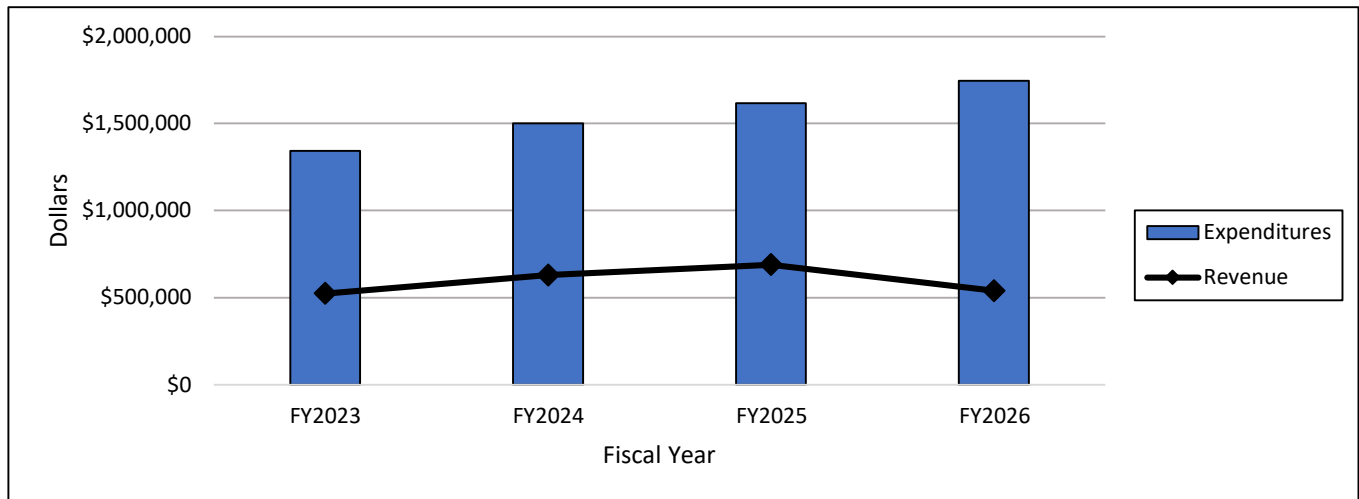
- Application reviews and customer service pertaining to rezoning matters, master development plans, site development plans, subdivision design plans, conditional use permits, and variances
- Major rural subdivision and minor rural subdivision plat review
- Building permit review
- Public Improvement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



## Planning and Development

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,276,221	\$1,381,544	\$1,386,188	\$1,445,258	\$59,070	4.26%
Operating	64,549	110,789	225,195	292,671	67,476	29.96%
Capital/Leases	2,835	7,934	5,520	7,100	1,580	28.62%
<b>Total</b>	<b>1,343,605</b>	<b>1,500,267</b>	<b>1,616,903</b>	<b>1,745,029</b>	<b>128,126</b>	<b>7.92%</b>
Fees	524,053	629,396	690,000	540,000	-150,000	-21.74%
<b>Local Tax Funding</b>	<b>\$819,552</b>	<b>\$870,871</b>	<b>\$926,903</b>	<b>\$1,205,029</b>	<b>\$278,126</b>	<b>30.01%</b>
<b>Full-Time Positions</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$1,745,029**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### Operating

- Increases in budgeted expenses for professional services – various studies, advertising, and other operating supplies – historic plaques

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of rezoning applications reviewed	7	8	10
# of master development plans reviewed	2	10	5
# of site development plans reviewed	63	60	70
# of conditional use permits and variances	31	30	30
# of subdivision plans reviewed	10	5	10
# of lots platted	358	250	300
# of zoning violations	166	160	160
# of Planning Commission meetings/work sessions held and supported	17	24	24



Meeting with the public for Western Frederick County Land Use Plan

## Mission

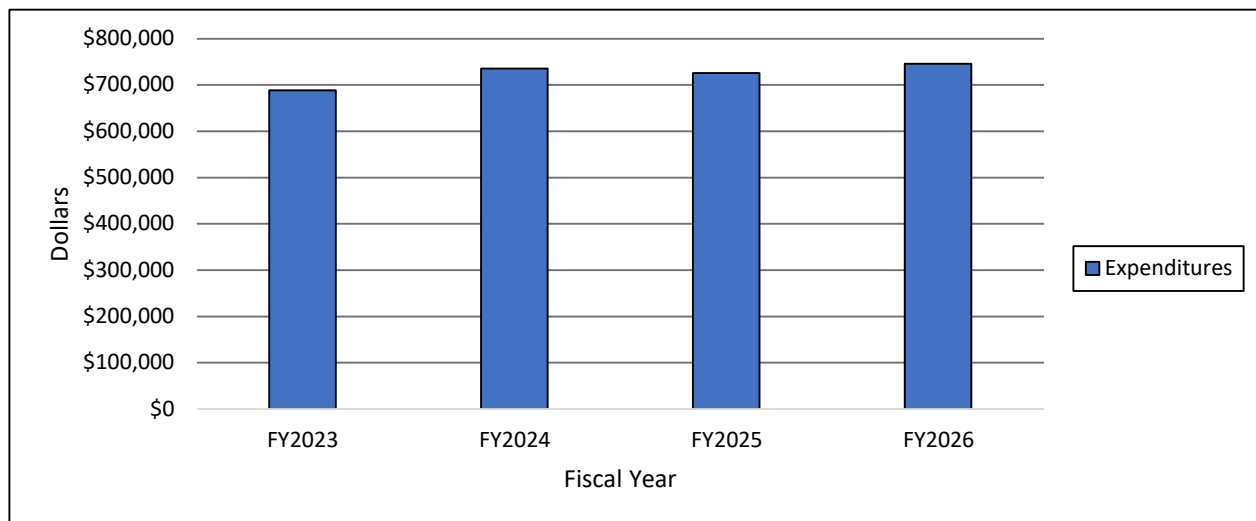
The EDA's mission is to create a diverse and strong business base. To assist with this, the EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County.

## Department Description

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

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$688,409	\$735,368	\$726,152	\$745,601	\$19,449	2.68%
Local Tax Funding	\$688,409	\$735,368	\$726,152	\$745,601	\$19,449	2.68%
Full-Time Positions	0	0	0	0	0	0.00%



**FY2026 Total Budget \$745,601**

## Notable Changes

### Operating

- Slight increase in County support of the Economic Development Authority

## Mission

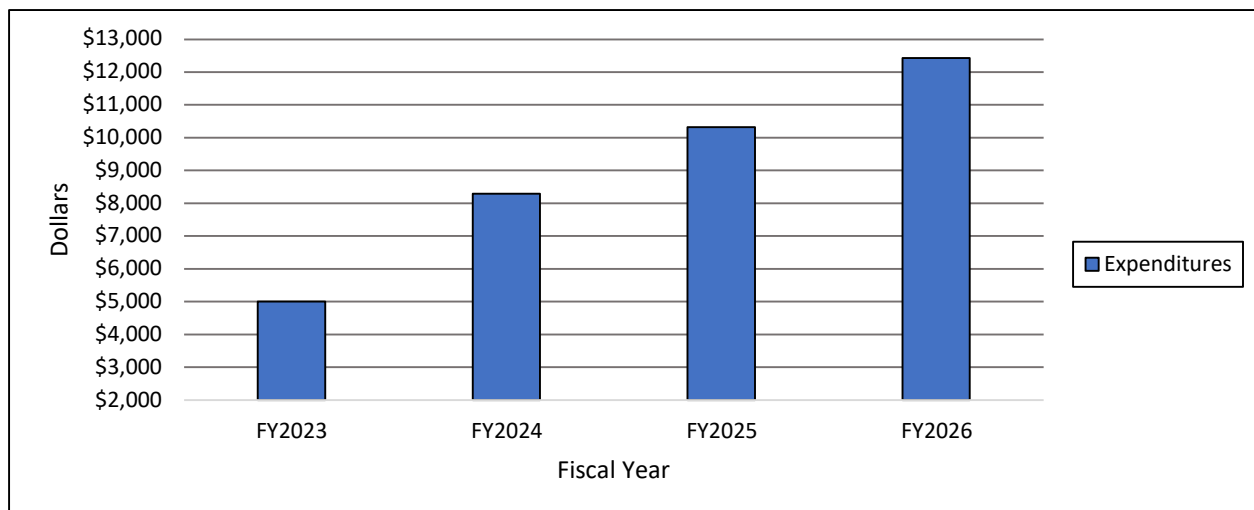
To hear appeals from citizens relevant to zoning matters as established by the zoning ordinances of the County Code and interpreted by the Zoning Administrator.

## Department Description

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

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,503	\$1,715	\$4,521	\$4,521	\$0	0.00%
Operating	3,495	6,569	5,800	7,900	2,100	36.21%
Local Tax Funding	\$4,998	\$8,284	\$10,321	\$12,421	\$2,100	20.35%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$12,421**

## Notable Changes

### Operating

- Increase in advertising costs

# Building Appeals Board

## Mission

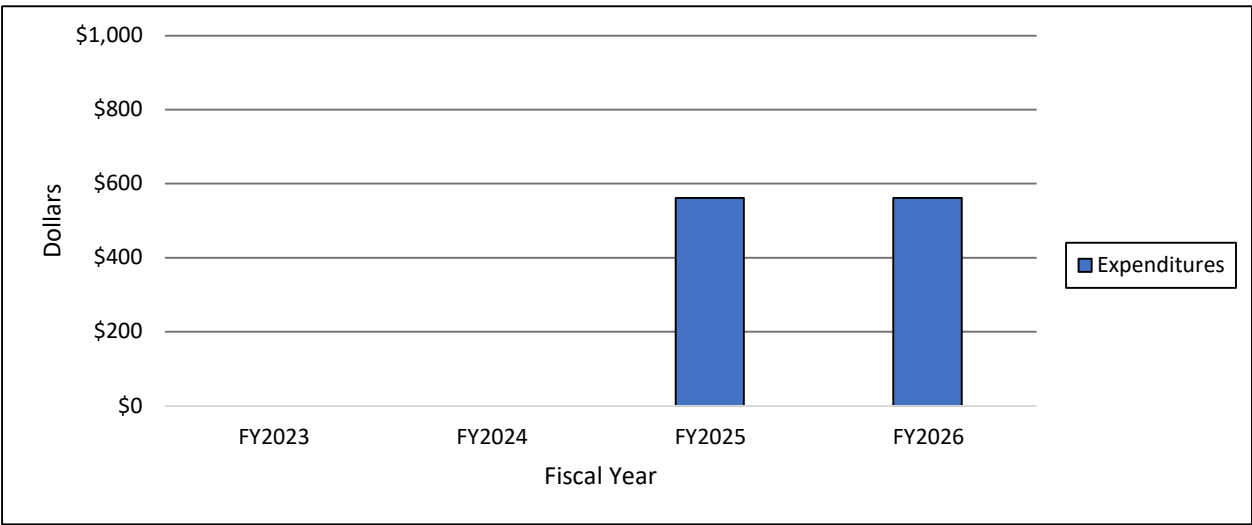
Render fair and competent decisions regarding application of the Virginia Uniform Statewide Building Code.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
Costs						
Personnel	\$0	\$0	\$161	\$161	\$0	0.00%
Operating	0	0	400	400	0	0.00%
Local Tax Funding	\$0	\$0	\$561	\$561	\$0	0.00%
Full-Time Positions	0	0	0	0	0	0.00%



FY2026 Total Budget \$561  
No Notable Changes

# Northern Shenandoah Valley Regional Commission

## Mission

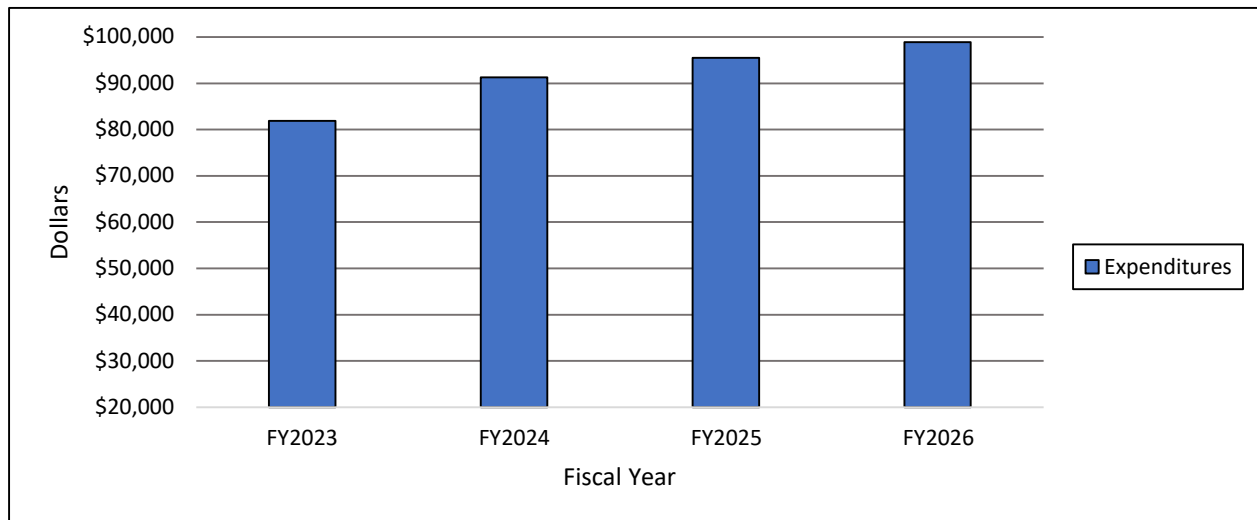
The NSVRC exists to bring the participating local governments together to pursue common goals, work together on regional issues, and find efficiencies through collaboration.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
Costs						
Operating	\$81,885	\$91,250	\$95,521	\$98,852	\$3,331	3.49%
Local Tax Funding	\$81,885	\$91,250	\$95,521	\$98,852	\$3,331	3.49%
Full-Time Positions	0	0	0	0	0	0.00%



## FY2026 Total Budget \$98,852

### Operating

- Increase in County contribution for FY2026



# Lord Fairfax Soil and Water Conservation District

## Mission

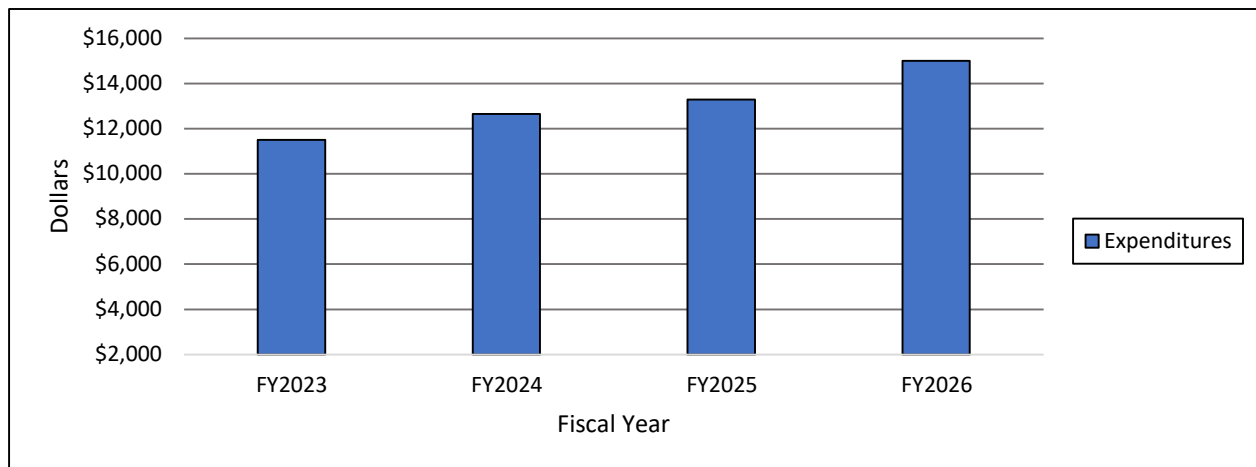
To conserve, protect, and enhance the quality of our region's soil and water.

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
Costs						
Operating	\$11,500	\$12,650	\$13,283	\$15,000	\$1,717	12.93%
Local Tax Funding	\$11,500	\$12,650	\$13,283	\$15,000	\$1,717	12.93%
Full-Time Positions	0	0	0	0	0	0.00%



## FY2026 Total Budget \$15,000

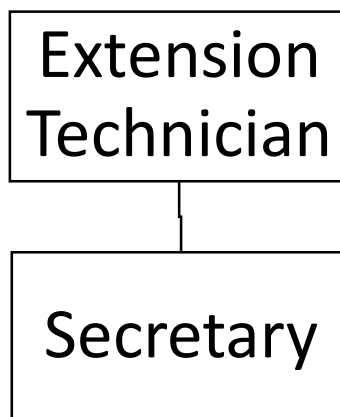
- FY2026 funding level consists of the amount requested by the agency. Funding negotiations ongoing at time of print

### 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.

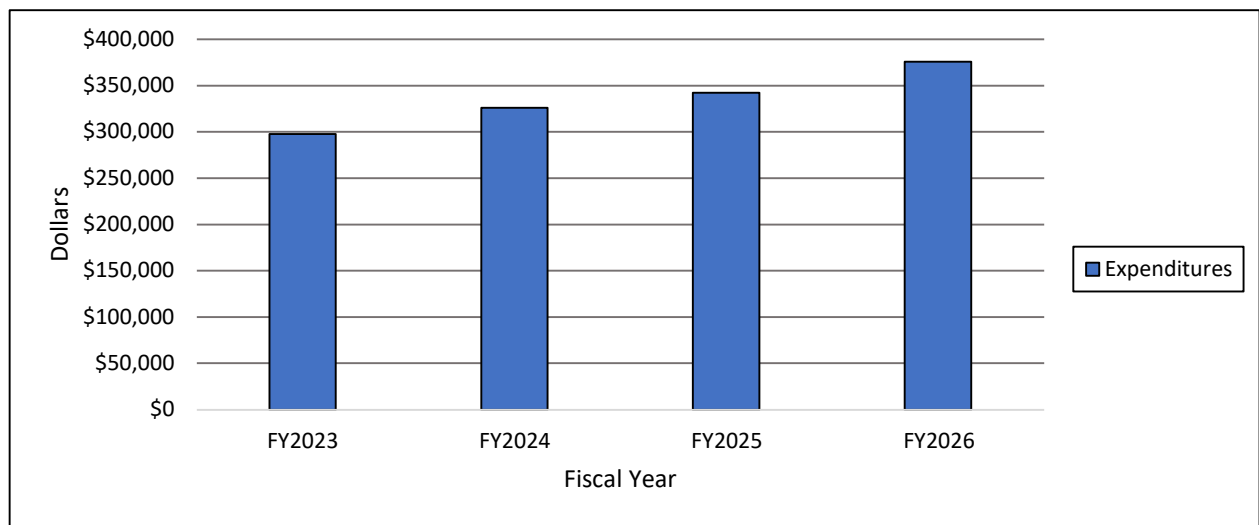
### Department Description

- 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$180,934	\$188,024	\$188,935	\$194,969	\$6,034	3.19%
Operating	114,413	135,467	150,958	177,977	27,019	17.90%
Leases/Long-Term Subscriptions	2,279	2,609	2,500	2,700	200	8.00%
<b>Local Tax Funding</b>	\$297,626	\$326,100	\$342,393	\$375,646	\$33,253	9.71%
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$375,646**

### Notable Changes

#### Personnel

- COLA adjustment of four percent implemented in FY2025

#### 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 on 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	CY2024 Actual	CY2025 Budget	CY2026 Plan
# of youth enrolled in 4-H*	4,608	2,100	3,500
# of face-to-face youth educational contacts*	15,322	6,000	10,000
# of face-to-face adult educational contacts*	34,761	15,000	25,000
# of virtual educational contacts*	1,916,656	850,000	1,000,000
# of youth and adults certified, recertified, or credentialed for workforce professional development and through workplace readiness programs*	1,551	1,050	1,200
# of volunteers and value of volunteer time contributed*	812/\$1,285,664	725/\$1,000,000	800/\$1,200,000
*compiled 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

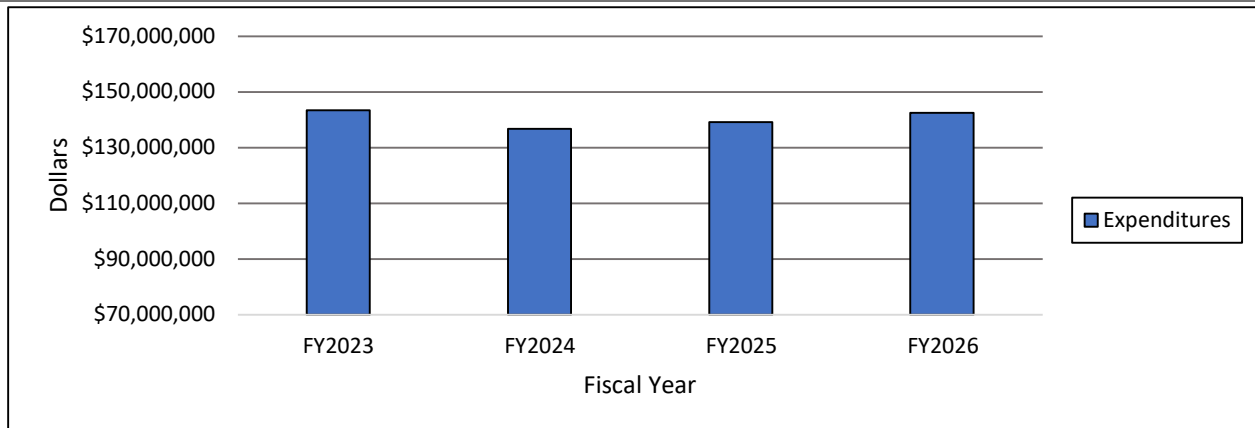
- Transfer to the School Operating Fund
- Transfer to the School Debt Service Fund

Non-Departmental

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

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$143,488,834	\$136,774,470	\$139,189,289	\$142,492,863	\$3,303,574	2.37%
Local Tax Funding	\$143,488,834	\$136,774,470	\$139,189,289	\$142,492,863	\$3,303,574	2.37%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$142,492,863

Operating

- Increase in County contribution to School Operating Fund and School Debt Service 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

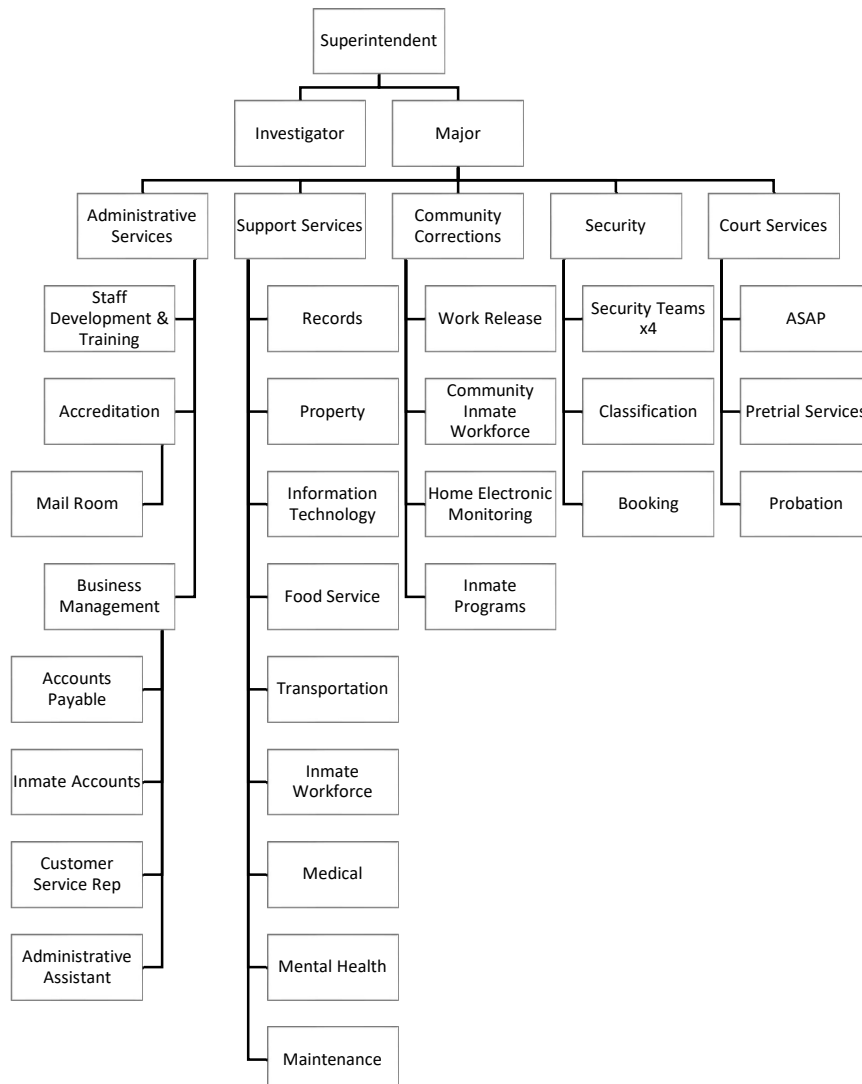
# Northwestern Regional Adult Detention Center Fund

## 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 Adult Detention Center 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

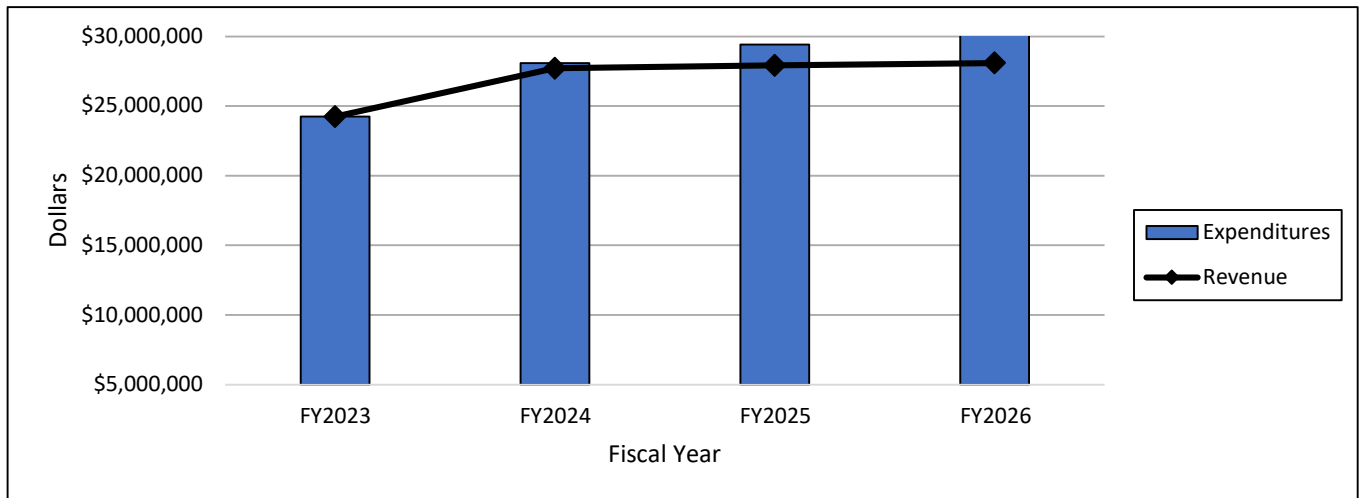




# Northwestern Regional Adult Detention Center Fund

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$18,143,262	\$19,686,605	\$22,005,855	\$23,026,237	\$1,020,382	4.64%
Operating	5,905,288	6,665,394	7,279,092	7,481,653	202,561	2.78%
Capital/Leases/Long-Term Subs	201,675	1,735,580	131,050	86,140	-44,910	-34.27%
<b>Total</b>	<b>24,250,225</b>	<b>28,087,579</b>	<b>29,415,997</b>	<b>30,594,030</b>	<b>1,178,033</b>	<b>4.00%</b>
Fees	1,370,080	1,602,179	1,256,006	1,474,064	218,058	17.36%
State/Federal	9,492,187	10,629,579	11,222,786	11,759,107	536,321	4.78%
Other Locality Contributions	9,100,845	8,367,458	8,188,389	8,210,281	21,892	0.27%
Local Reserves	0	377,727	1,510,700	2,506,000	995,300	65.88%
<b>Local Tax Funding</b>	<b>\$7,258,753</b>	<b>\$7,110,636</b>	<b>\$7,238,116</b>	<b>\$6,644,578</b>	<b>-\$593,538</b>	<b>-8.20%</b>
<b>Full-Time Positions</b>	<b>197</b>	<b>210</b>	<b>215</b>	<b>212</b>	<b>-3</b>	<b>-1.40%</b>



## FY2026 Total Budget \$30,594,030

### Notable Changes

#### Personnel

- COLA adjustment of four percent included in FY2026
- Approved a Probation Deputy Chief mid-year in FY2025
- Froze four vacant Correctional Officer positions to allow for CAD increases and salary adjustments for Sergeants and Lieutenants

#### Operating

- Increase in budgeted expenses for professional health services, medical/laboratory supplies, and food supplies
- Decrease in budgeted expenses for repair and maintenance, and debt service payments

#### Capital/Leases/Long-Term Subscriptions

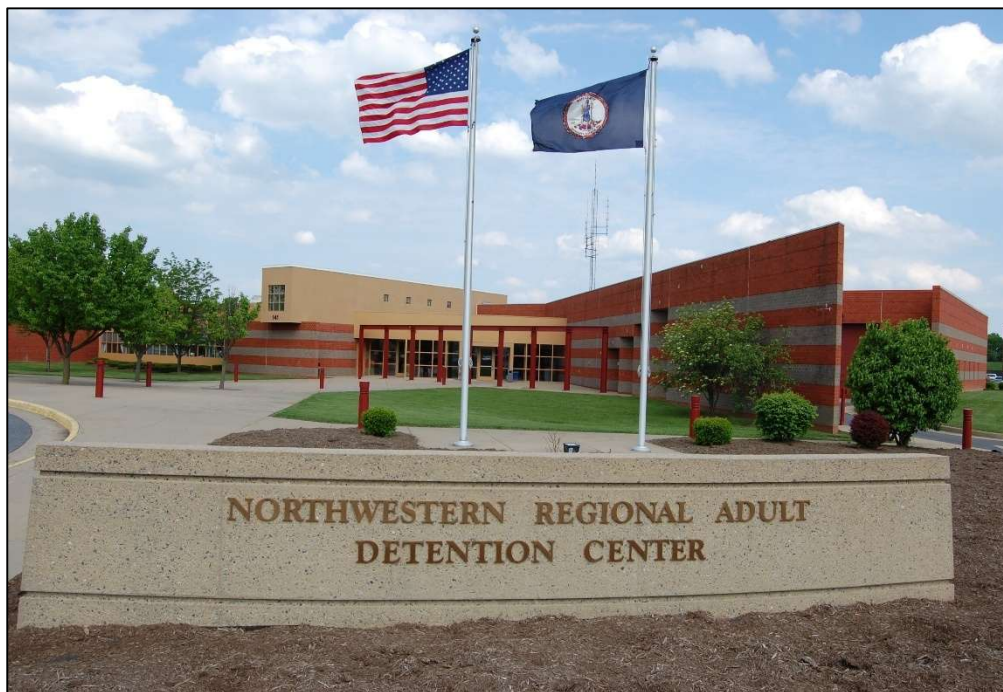
- Decrease due to less costly capital purchases – uninterrupted power supply

## Northwestern Regional Adult Detention Center Fund

### Goals/Objectives

- Complete the upgrade of the Wi-Fi access points.
- Work with the maintenance department to complete the structure of the mailroom cart to disperse legal mail.
- Add 3-5 SOTT members for better training of the security teams and incident handling.
- Create a Main Control Civilian Tech position.
- Review and update all facility policies and procedures to keep current with changes.
- Send SOTT members to specialized training.
- Acquire a handheld device that scans mail for illicit materials.
- Investigate training programs for mailroom staff to develop skills in narcotics detection.
- Attend CISM training for the Peer-to-Peer support team to become certified.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of acts of institutional violence	74	86	73
Average weekly cost to feed inmates	\$26,541	\$26,442	\$29,812
# of inmate/inmate assaults	60	73	62
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases referred (Probation Program)	371	320	410
Community service hours performed (Probation Program)	3,928.5	4,000	5,450
Court costs paid (Probation Program)	\$30,945	\$55,000	\$32,000
Restitution paid (Probation Program)	\$5,925	\$3,000	\$3,000
Client supervision days (Probation Program)	95,096	80,000	100,000

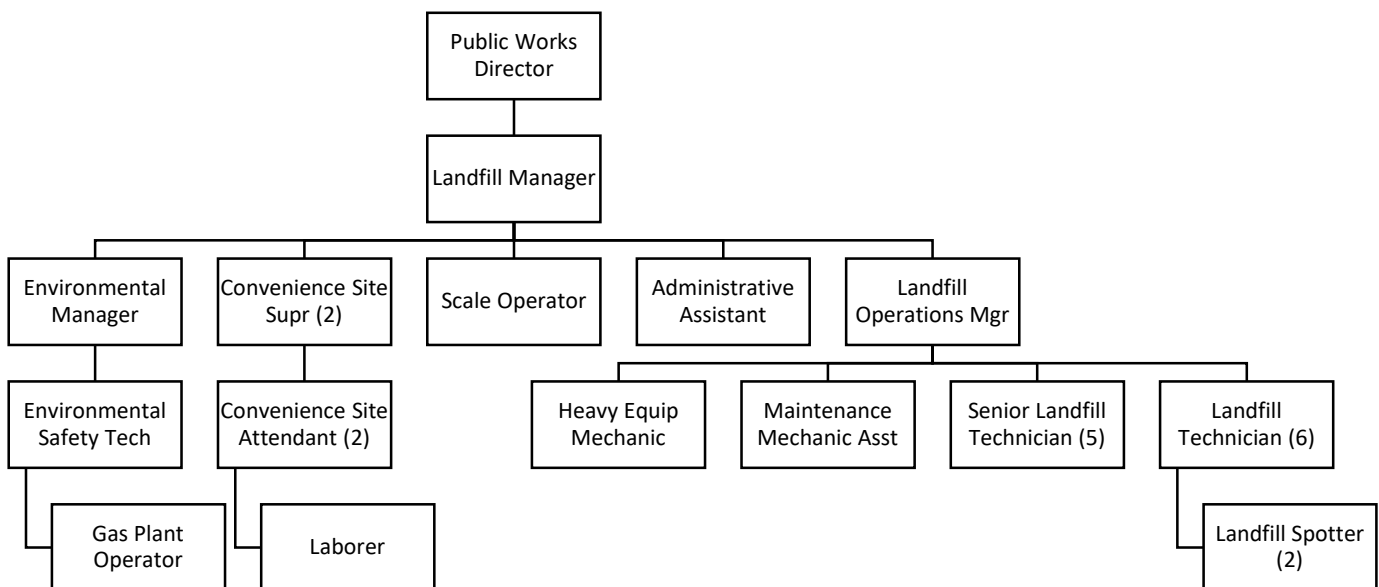


## Mission

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

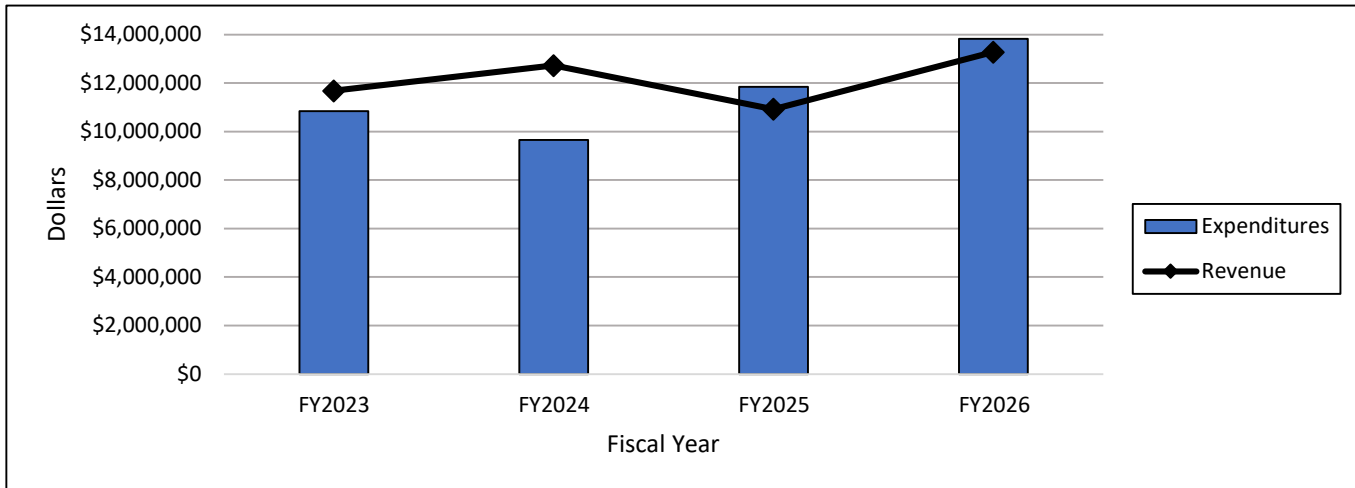
## Department Description

- The Landfill provides non-hazardous solid waste disposal needs for Frederick and Clarke Counties and the City of Winchester
- The landfill property includes 1,158 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$2,312,290	\$2,436,327	\$2,728,483	\$2,818,604	\$90,121	3.30%
Operating	3,920,774	4,345,432	4,420,040	4,754,690	334,650	7.57%
Capital/Leases/Long-Term Subs	4,612,672	2,880,468	4,695,000	6,261,200	1,566,200	33.36%
<b>Total</b>	<b>10,845,736</b>	<b>9,662,227</b>	<b>11,843,523</b>	<b>13,834,494</b>	<b>1,990,971</b>	<b>16.81%</b>
Fees	11,689,757	12,726,023	10,933,092	13,287,058	2,353,966	21.53%
Local Reserves	0	0	910,431	547,436	-362,995	-39.87%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>0.00%</b>



## FY2026 Total Budget \$13,834,494

### Notable Changes

#### Personnel

- COLA adjustment of four percent included in FY2026

#### Operating

- Increase in budgeted expenses for contractual services, state permit fees, repairs and maintenance, and generator parts

#### Capital

- Capital projects/purchases planned for FY2026

Excavator – CDD stockpile area	\$400,000
Cat D5 Dozer replacement	\$400,000
Trash compactor containers (2) – replacement	\$30,000
Clearing and rough grading for CDD Cell 2A	\$5,000,000
Landfill Gas Wellfield expansion in MSW Cell 3A	\$350,000

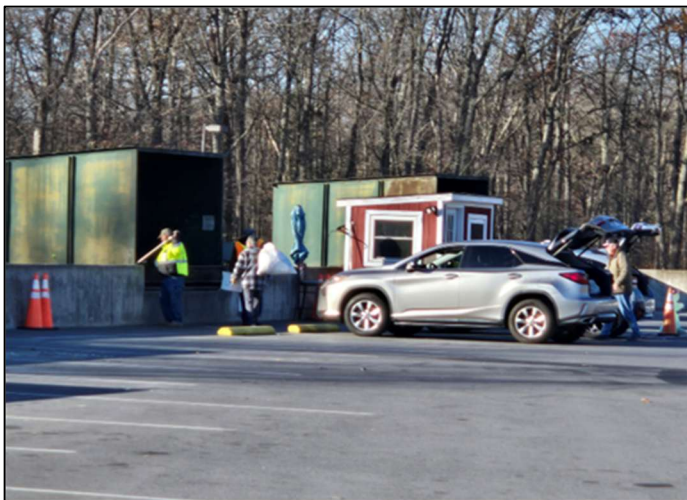
#### Revenue

- Tipping fees increased in the FY2026 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.
- Continue permitting process to expand CDD landfill area.
- Begin excavation for future CDD Area 2 Cell A.
- Maintain 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.
- Maintain Landfill Gas to Energy facility.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Tons of waste weighed and disposed	220,397	205,000	210,000
Megawatt/hours of power generated from Gas to Energy Plant	12,432	12,571	12,571
Gallons of pretreated leachate collected and discharged	17,392,000	25,000,000	25,000,000
Tons of scrap metal recycled	1,184	1,400	1,400
Tons of household hazardous waste collected	60	100	100
Tons of tires processed to rubber chips	1,230	1,500	1,500
Tons of yard waste processed to mulch	9,214	9,500	9,500



The Citizens Convenience Center at the Landfill provides solid waste management services for local citizens. This facility averaged 900 trips per day with a daily maximum of 2,505 in FY2024.

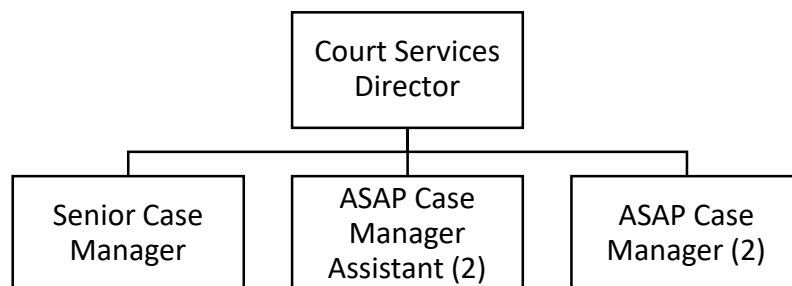
# Court Services/Old Dominion Alcohol Safety Action Program Fund

## 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

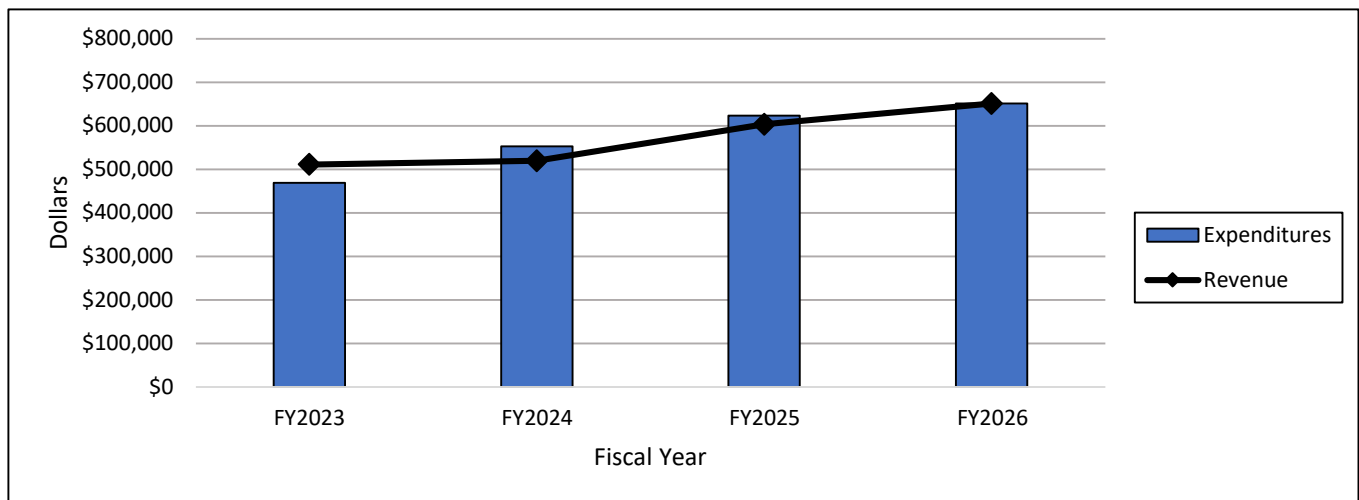
- The Old Dominion Alcohol Safety Action Program (ASAP) provides evaluation, probation, and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia
- The program has been funded entirely by user fees for over 30 years. In recent years, the City of Winchester and Clarke County have provided funding. Frederick County is fiscal agent and provide in-kind services. Page, Shenandoah, and Warren Counties do not offer funding, however, Shenandoah and Warren provide office space.
- 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
- The agency also offers RADEP (Reckless Aggressive Driver Education Program)



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

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$436,405	\$517,166	\$590,428	\$616,888	\$26,460	4.48%
Operating	30,521	33,732	30,690	31,828	1,138	3.71%
Capital/Leases	2,162	1,980	1,980	2,544	564	28.48%
<b>Total</b>	469,088	552,878	623,098	651,260	28,162	4.52%
Fees	446,265	519,382	603,155	651,260	48,105	7.98%
State/Federal	65,000	0	0	0	0	0.00%
Local Reserves	0	33,496	19,943	0	-19,943	-100.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	6	6	6	6	0	0.00%



### FY2026 Total Budget \$651,260

#### Notable Changes

##### Personnel

- COLA adjustment of four percent included in FY2026

## 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.
- Consolidate training classes to reduce costs.
- Use Set-Off Debt through the Department of Taxation to increase collections.
- 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).
- Increase staffing to address rapidly rising referrals.
- Work with the ASAP board and NRADC leadership to aggressively solicit funding from each locality who is serviced, as part of the original ODASAP charter.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of DUI Referrals	952	895	975
# of Reckless Driving Referrals (DUI Reduced)	84	90	95
# of Young Offender Alcohol Referrals	29	25	20
# of Young Offender Drug Referrals	2	25	15
# of Habitual Offender Evaluations	54	55	75
# of Ignition Interlock Monitoring Cases	188	170	170
# of Habitual Offender Restoration Monitoring	29	20	40
# of Community Service Referrals	20	25	35
# of Drug Screens	153	180	600
# of Intervention Interviews Conducted	94	120	65
# of RADEP/Driver Improvement	10	120	60
# of Miscellaneous Referrals (Refusal, Civil Monitoring)	8	N/A	10
# of Rescheduling Fees/Reinstatement	457	N/A	500
# of Case Reviews	262	N/A	250



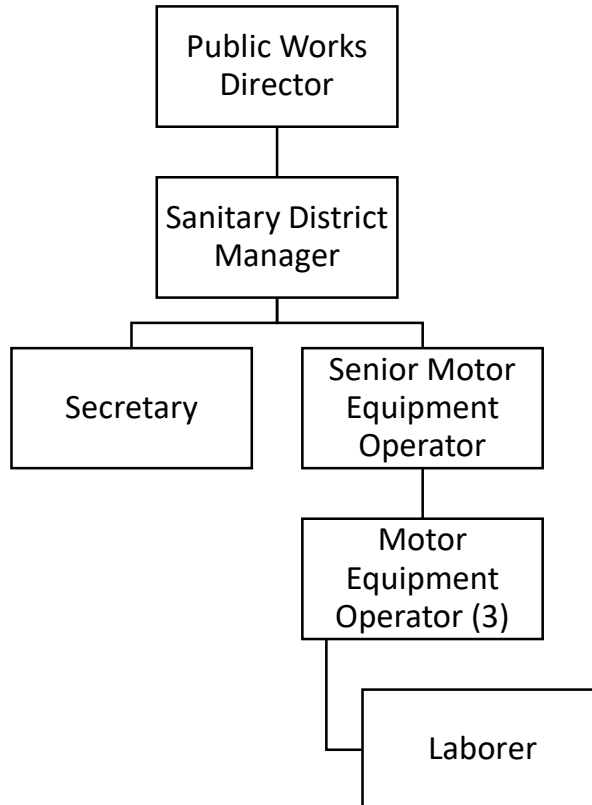
## Shawneeland Sanitary District Fund

### Mission

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

### Department Description

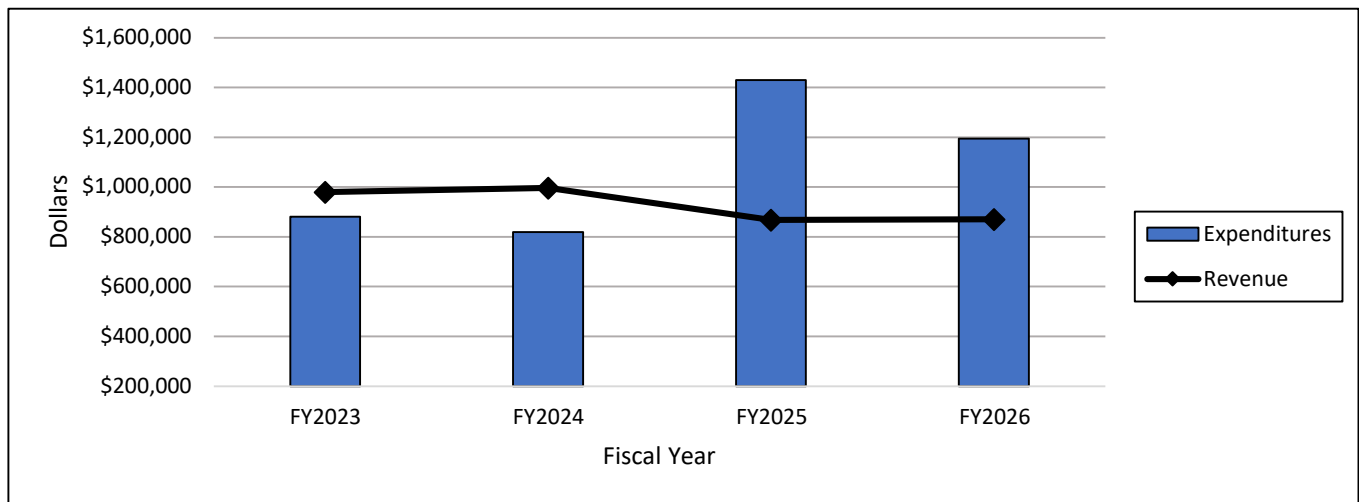
- The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors
- By designating this area as a Sanitary District, the County can levy additional taxes on the residents and/or landowners
- The Manager of the SSD is hired by and works for the Board of Supervisors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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$482,447	\$515,279	\$601,430	\$611,614	\$10,184	1.69%
Operating	396,188	300,268	684,740	411,539	-273,201	-39.90%
Capital/Leases	2,480	2,794	143,400	171,850	28,450	19.84%
<b>Total</b>	<b>881,115</b>	<b>818,341</b>	<b>1,429,570</b>	<b>1,195,003</b>	<b>-234,567</b>	<b>-16.41%</b>
Fees	980,221	996,986	868,160	870,800	2,640	0.30%
Local Reserves	0	0	561,410	324,203	-237,207	-42.25%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$1,195,003**

## Notable Changes

### Personnel

- COLA adjustment of four percent included in FY2026

### Operating

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

### Capital

- Increase in budgeted expenses for the purchase of a used 4x4 backhoe with extend boom and swivel bucket and for the purchase of park benches and shelters

# 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 15 miles of roadway. The staff upgraded five miles of ditches and shoulders on the roadways.
- 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 515 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 five miles of trails with the boom ax attachment on the loader.
- Replaced the wooden swing set at the Maple Playground.
- Installed a chain link fence around the Shawneeland Maintenance Office.



The Shawneeland staff fabricated and replaced the 25 year old wooden swing set at the Maple Trail playground. The Shawneeland staff continues to put an emphasis on improving drainage throughout the Sanitary District. The staff has replaced 515 ft. of drainage culverts over this past budget year.

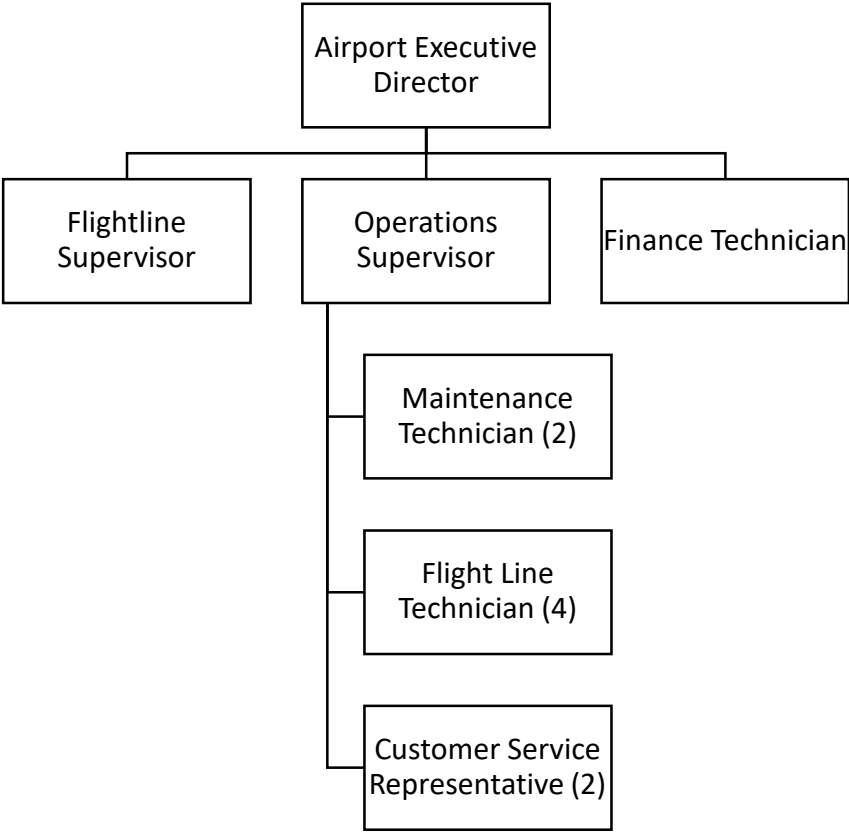
# Winchester Regional Airport Operating Fund

## Mission

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

## Department Description

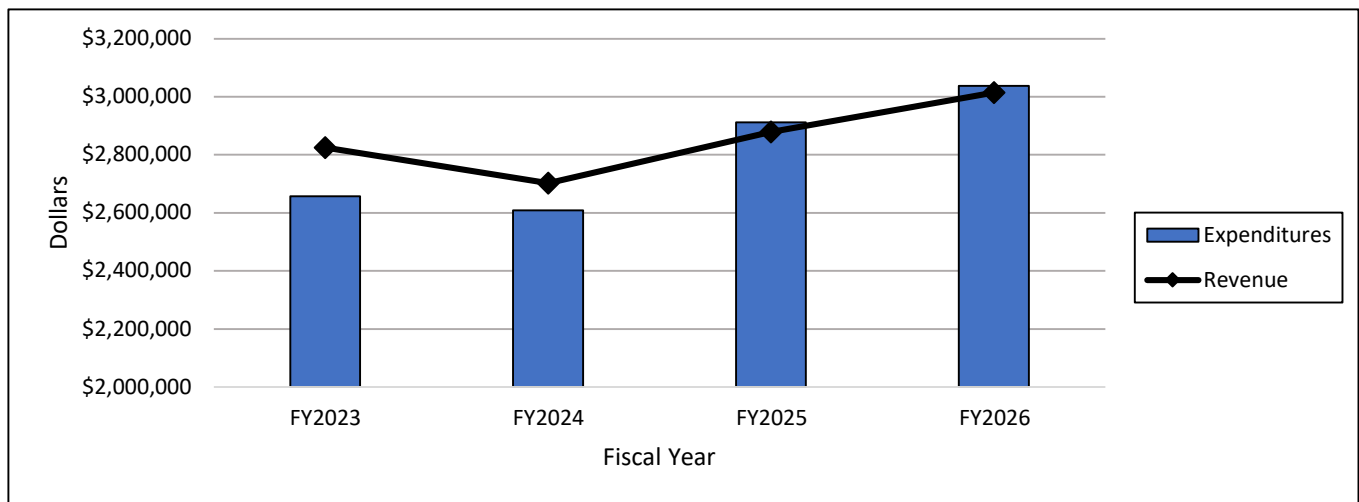
- The Winchester Regional Airport, a 385-acre public use facility, is owned and managed by the Winchester Regional Airport Authority, which is comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County
- Frederick County serves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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$879,255	\$936,677	\$1,002,808	\$1,095,143	\$92,335	9.21%
Operating	1,657,701	1,533,565	1,737,135	1,742,455	5,320	0.31%
Capital/Leases/Long-Term Subs	119,929	138,431	171,806	199,604	27,798	16.18%
<b>Total</b>	<b>2,656,885</b>	<b>2,608,673</b>	<b>2,911,749</b>	<b>3,037,202</b>	<b>125,453</b>	<b>4.31%</b>
Fees	2,805,175	2,683,514	2,850,749	2,987,202	136,453	4.79%
State/Federal	1,140	5,051	18,500	21,000	2,500	13.51%
Other Locality Contributions	18,750	14,196	9,775	6,670	-3,105	-31.76%
<b>Local Tax Funding</b>	<b>\$56,250</b>	<b>\$42,589</b>	<b>\$32,725</b>	<b>\$22,330</b>	<b>-\$10,395</b>	<b>-31.76%</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>9.09%</b>



**FY2026 Total Budget \$3,037,202**

## Notable Changes

### Personnel

- COLA adjustment of four percent included in FY2026
- Approved a Flightline Supervisor mid-year in FY2025

### Capital/Leases/Long-Term Subscriptions

- Additional debt service included for approved USDA loan for new terminal building
- Continued reclassification of long-term subscriptions per GASB 96

# 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) and support services (e.g., turbine maintenance) to entice operators of business aircraft to base at Winchester Regional Airport.
- Increase non-aeronautical and non-operating revenue streams.
- Strive to be as financially self-sufficient as possible through responsible and proactive management practices.

Service Levels	FY2024 Actual	FY2025 Budget	FY2026 Plan
Based Aircraft (Total)	126	122	128
Piston Aircraft	118	112	119
Turbine Aircraft	8	10	9
Fuel Gallons Sold (Total)	331,063	350,000	385,000
AVGAS	98,655	100,000	110,000
Jet-A	232,408	250,000	275,000



The new 16,300 sq. ft. airport terminal, opened in January 2025. Also shown is a new aircraft parking apron, the culmination of three years of planning and construction.



## 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
- 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

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
Costs						
Operating	\$73,560	\$17,805	\$73,560	\$0	-\$73,560	-100.00%
Capital/Leases/Debt	604,636	603,951	1,671,018	0	-1,671,018	-100.00%
Total	678,196	621,756	1,744,578	0	-1,744,578	-100.00%
Fees	914,876	849,840	625,410	0	-625,410	-100.00%
Reserves	0	0	1,119,168	0	-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%

### FY2026 Total Budget \$0

### Notable Changes

- The original bond term was through 2028, but was paid in full at the end of calendar year 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, were sufficient to pay off the bond. Excess funds collected were credited back on the real estate tax bills of those sanitary district owners that paid the fees.

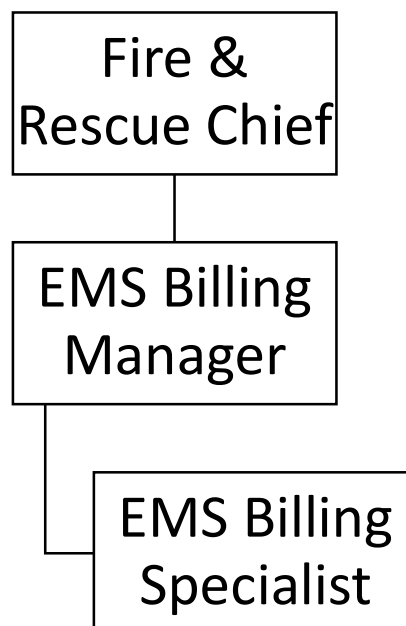
## EMS Revenue Recovery Fund

### 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 8,000 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 and 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

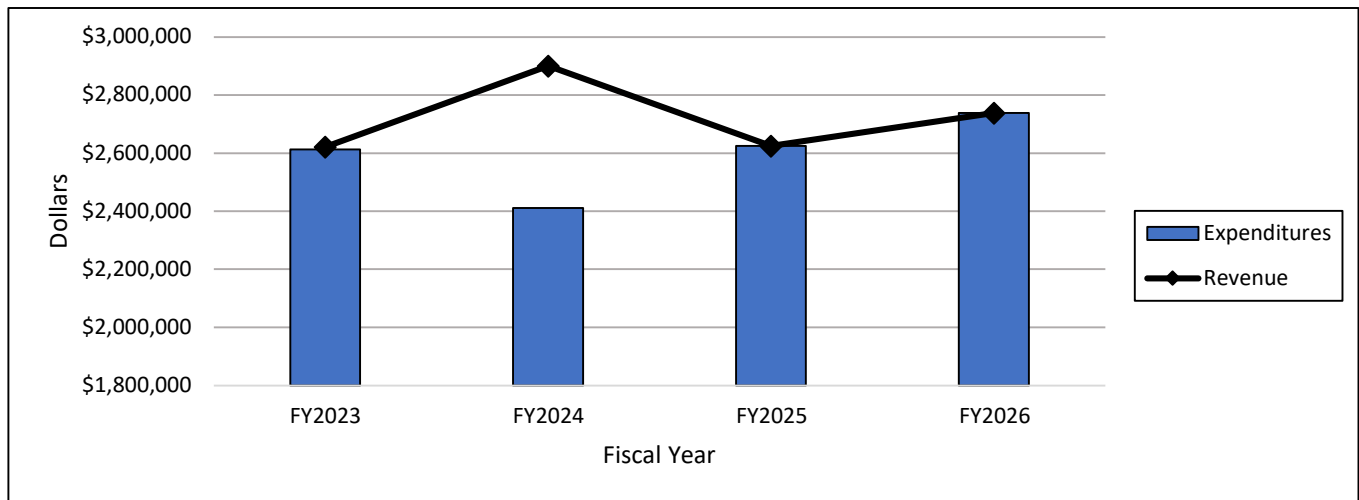




## EMS Revenue Recovery Fund

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$143,918	\$162,300	\$169,539	\$174,179	\$4,640	2.74%
Operating	2,469,349	2,190,133	2,172,375	2,340,817	168,442	7.75%
Capital/Long-Term Subs	0	58,660	282,680	223,366	-59,314	-20.98%
<b>Total</b>	<b>2,613,267</b>	<b>2,411,093</b>	<b>2,624,594</b>	<b>2,738,362</b>	<b>113,768</b>	<b>4.33%</b>
Fees	2,622,003	2,900,875	2,624,594	2,738,362	113,768	4.33%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$2,738,362

#### Notable Changes

##### Personnel

- COLA adjustment of four percent included in FY2026

##### Operating

- Increase in budgeted expenses for restock supplies for the Emergency Department of Winchester Medical Center and the County EMS companies
- Increase in allocations for the County EMS companies and Frederick County Fire and Rescue Department

##### Capital

- Replacement purchases planned of two LifePak 35 AED/Monitors and three Lucas chest compression devices

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
# of EMS transports	8,029	7,900	8,100
# of insurance companies billed	218	245	230
% of billings processed and mailed within 30 days of transport	90%	85%	85%
% of billings paid within 60 days of transport	89%	90%	90%

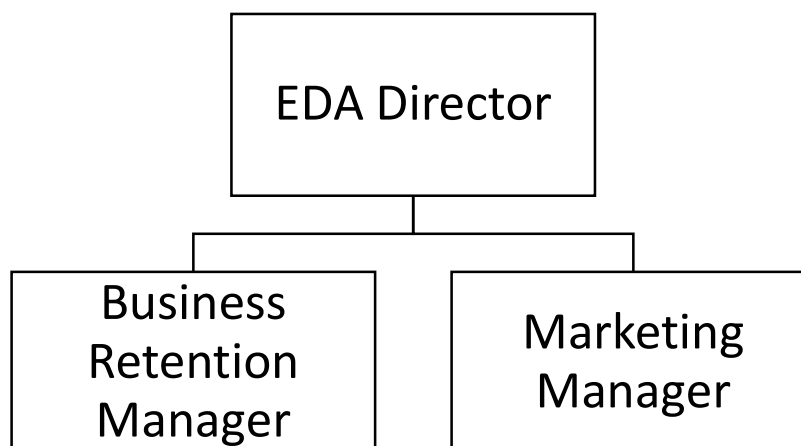
## Economic Development Authority Fund

### 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

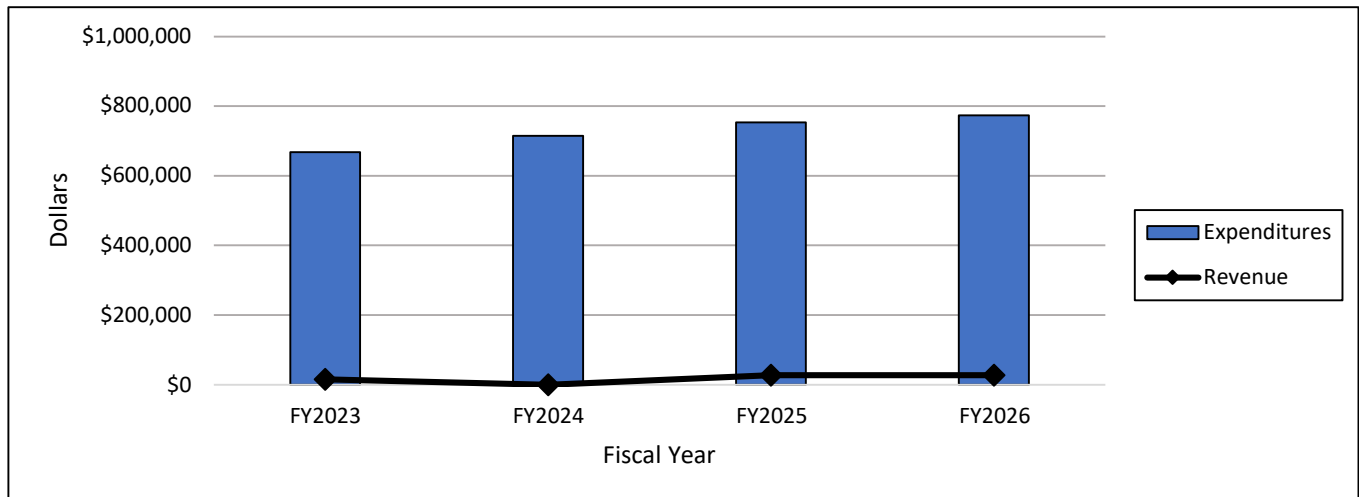
- The Economic Development Authority (EDA) focuses on four areas: attracting and retaining workforce talent, retaining existing businesses, recruiting targeted businesses, and employing policies that keep Frederick County a competitive business location
- The EDA works as a catalyst to enhance the economy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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$473,688	\$483,921	\$533,143	\$548,329	\$15,186	2.85%
Operating	162,299	155,892	190,175	193,275	3,100	1.63%
Capital/Leases/Long-Term Subs	31,343	74,901	30,124	31,287	1,163	3.86%
<b>Total</b>	667,330	714,714	753,442	772,891	19,449	2.58%
Fees	15,227	41	27,290	27,290	0	0.00%
Local Reserves	0	0	0	0	0	0.00%
<b>Local Tax Funding</b>	\$688,409	\$735,368	\$726,152	\$745,601	\$19,449	2.68%
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



**FY2026 Total Budget \$772,891**

### Notable Changes

#### Personnel

- COLA adjustment of four percent included in FY2026

#### Capital/Leases/Long-Term Subscriptions

- Continued reclassification of long-term subscriptions per GASB 96

## 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	FY2024 Actual	FY2025 Budget	FY2026 Plan
Total Project Announcements	3	5	3
Total new capital investment	\$124,000,000	\$374,000,000	\$248,000,000
Total new jobs	71	370	258
Rank % last 3 years new capital investment in VA	20%	20%	20%
Rank % last 3 years new jobs in VA	29%	20%	20%
Businesses involved in Talent Engagement Events	164	125	150
Job seekers involved in Talent Engagement Events	670	690	700
Total # of Call Team visits	35	27	30
# of new business relationships (new and refresh)	165	175	150
# of Tier 4 sites greater than 60 acres	3	1	2
Annual reach from Facebook of online employer features	59,350	29,000	30,000
Annual reach from Facebook on FredCo Eats Restaurant Week	35,500	111,347	116,000
# of Frederick County business clients consulted through the Laurel Ridge Small Business Development Center	155	165	170

### The Widget Cup® Est. 2015



Northern Shenandoah Valley Talent was on display at the 2025 Widget Cup high school design/build competition! Teams of students designed, built, and presented a widget prototype for a local client, Fremont Street Nursery, all within a six-hour window!

At the annual Widget Cup event, participating students solve a real-life business problem for a local employer by using skills acquired through Career and Technical Education (CTE) and Science, Technology, Engineering and Math (STEM) courses. Throughout the day, the teams are judged by industry professionals using an extensive rubric. The students exemplify teamwork, leadership, and technical skill, among other qualities employers are seeking. At the conclusion of the event, teams take their prototypes back to their shops for finishing touches before delivering to the client.

## Development Projects Fund

### Mission

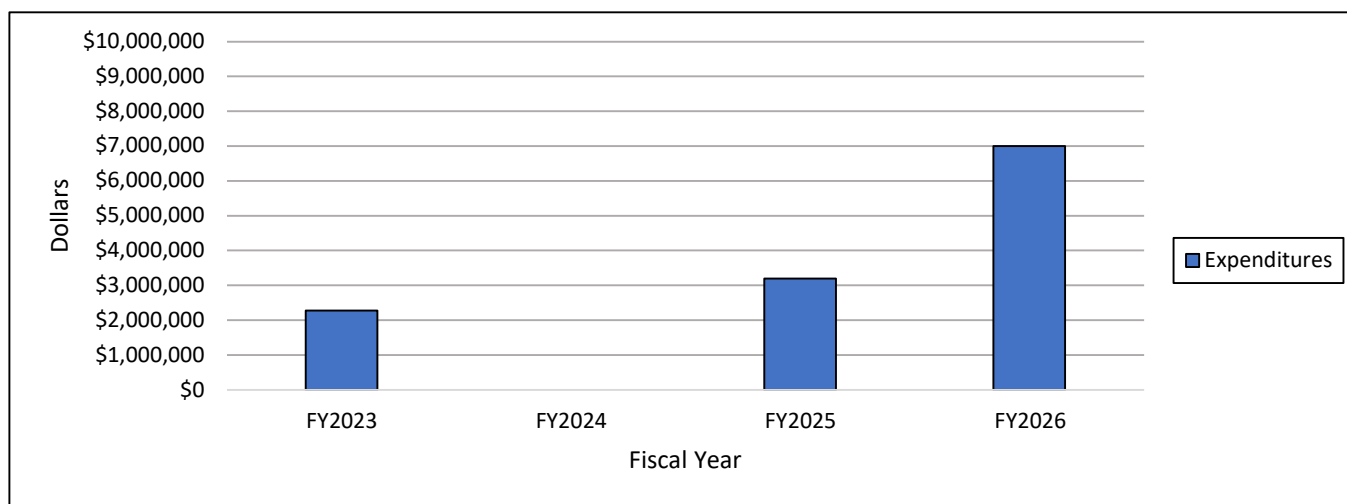
To address transportation issues within Frederick County for the benefit of the County citizenry.

### 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$2,280,539	\$3,557,355	\$3,200,000	\$7,000,000	\$3,800,000	118.75%
<b>Total</b>	2,280,539	3,557,355	3,200,000	7,000,000	3,800,000	118.75%
Transfer from Other Funds	11,427,494	6,041,046	3,200,000	7,000,000	3,800,000	118.75%
State Revenue	0	1,190,045	0	0	0	0.00%
Bond Proceeds	0	71,825	0	0	0	0.00%
<b>Local Tax Funding/Carry Forward</b>	-\$9,146,955	\$3,745,561	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



### FY2026 Total Budget \$7,000,000

### 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.
- In FY2026, the Board continues to fund transportation for unidentified upcoming needs.

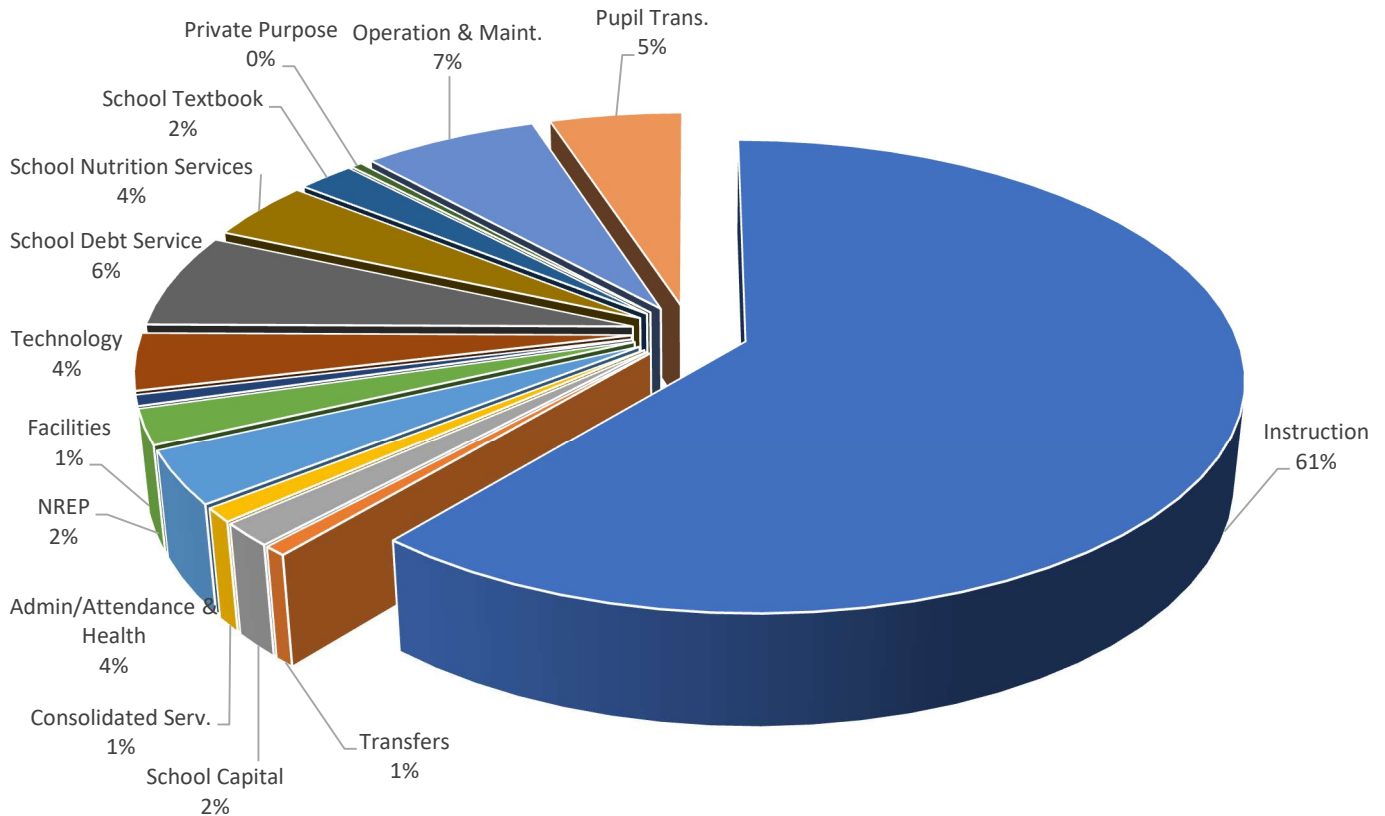
# School Funds



Frederick County Middle School  
Winchester, Virginia  
Opened in 2016



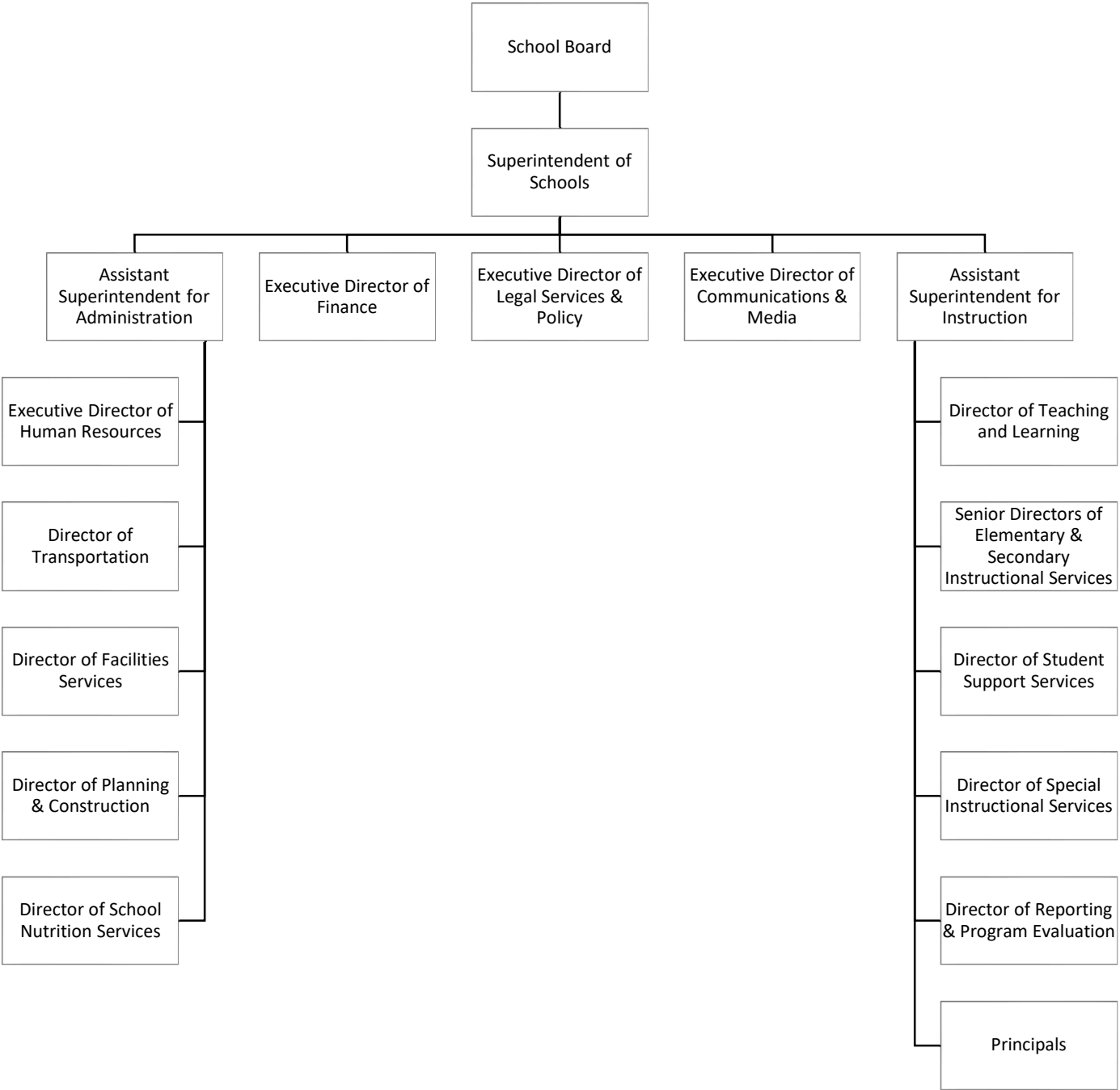
## Schools



	FY2024 Actual	FY2025 Budget	FY2026 Adopted Budget	Increase/Decrease FY2025 to FY2026	
				Amount	%
Instruction	\$159,399,278	\$177,573,069	<b>\$190,412,708</b>	\$12,839,639	7.23%
Admin/Attendance & Health	9,064,335	10,506,868	<b>11,434,778</b>	927,910	8.83%
Pupil Transportation	13,354,613	14,892,467	<b>15,733,788</b>	841,321	5.65%
Operation & Maintenance	19,604,571	20,553,585	<b>20,838,033</b>	284,448	1.38%
School Op. - Nutrition Services	9,150	9,720	<b>9,720</b>	0	0.00%
Facilities	1,983,688	1,790,814	<b>2,289,399</b>	498,585	27.84%
Technology	11,254,298	11,030,716	<b>12,119,388</b>	1,088,672	9.87%
Transfers	932,688	1,944,597	<b>2,068,395</b>	123,798	6.37%
School Debt Service Fund	18,921,829	20,992,393	<b>20,154,099</b>	-838,294	-3.99%
School Nutrition Serv. Fund	8,666,008	11,321,757	<b>12,659,958</b>	1,338,201	11.82%
School Textbook Fund	773,322	5,110,074	<b>6,681,110</b>	1,571,036	30.74%
Private Purpose Funds	342,366	1,000,000	<b>1,300,000</b>	300,000	30.00%
School Capital Fund	2,946,336	4,000,000	<b>5,000,000</b>	1,000,000	25.00%
NREP Op./Textbook Fund	6,636,054	7,709,233	<b>7,540,812</b>	-168,421	-2.18%
Consolidated Services Fund	4,218,535	5,500,000	<b>3,000,000</b>	-2,500,000	-45.45%
<b>TOTAL EXPENDITURES</b>	<b>\$258,107,071</b>	<b>\$293,935,293</b>	<b>\$311,242,188</b>	<b>\$17,306,895</b>	<b>5.89%</b>



# 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

#### **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
- 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**

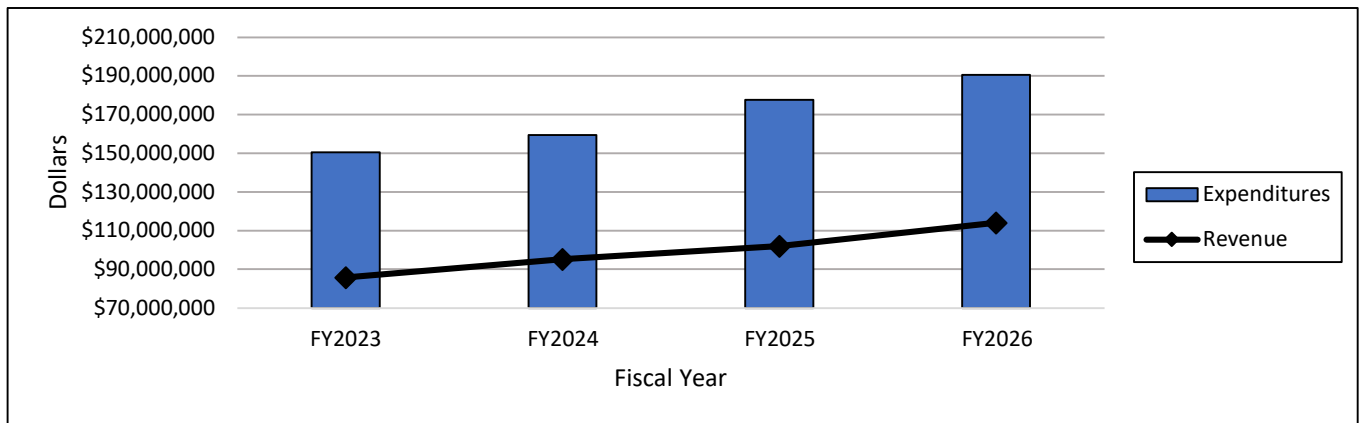
- Collaborated with educators, parents, and community leaders focused on the division strategic plan and implementation of “Portrait of a Graduate”.
- Provided comprehensive and systemic professional development to create equitable places of learning for all students.
- Implemented Personalized Professional Learning Plans for all licensed instructional staff.
- Implemented Project-Based Learning activities for students.
- Expanded computer science and cybersecurity learning opportunities.
- Implemented the night school program at Dowell J. Howard.



From start to finish, FCPS students are the focus of our staff.

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$137,764,633	\$146,374,998	\$162,125,093	\$172,286,038	\$10,160,945	6.27%
Operating	11,786,247	12,410,125	15,329,976	18,008,670	2,678,694	17.47%
Capital/Leases	892,007	614,155	118,000	118,000	0	0.00%
<b>Total</b>	<b>150,442,887</b>	<b>159,399,278</b>	<b>177,573,069</b>	<b>190,412,708</b>	<b>12,839,639</b>	<b>7.23%</b>
Fees	309,617	458,636	429,750	1,380,000	950,250	221.12%
State/Federal	85,504,551	94,747,484	101,589,935	112,700,305	11,110,370	10.94%
Local Tax Funding	\$67,024,645	\$72,790,533	\$75,553,384	\$76,332,403	\$779,019	1.03%
<b>Full-Time Positions</b>	<b>1,740.6</b>	<b>1,785.7</b>	<b>1,810.7</b>	<b>1,838.3</b>	<b>27.6</b>	<b>1.52%</b>



FY2026 Total Budget \$190,412,708

### Notable Changes

#### Personnel

- Provides more teachers focused on quality instruction, diverse languages
- Division average 4.5% salary increase; minimum increase is 2.5%
- Increases the starting teacher base salary to \$54,000 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

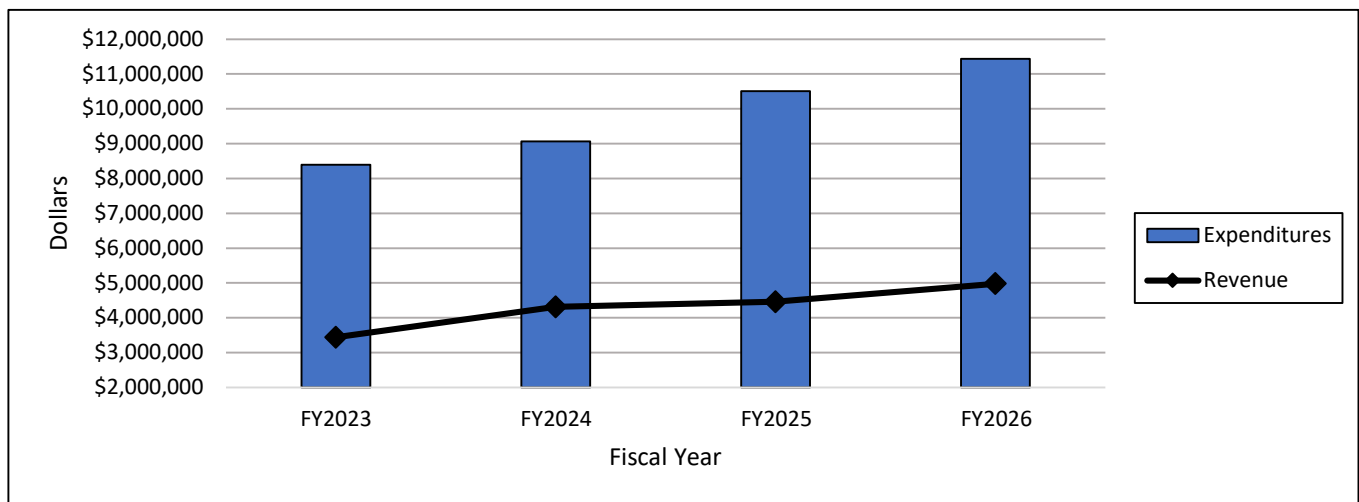
### Departmental Accomplishments

- 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 eleventh consecutive year.
- Received the Distinguished Budget Award from Government Finance Officers Association for the second consecutive year.

## Administration, Attendance, and Health Services

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$7,316,204	\$7,773,448	\$9,354,554	\$10,310,041	\$955,487	10.21%
Operating	1,019,720	1,290,887	1,147,314	1,119,737	-27,577	-2.40%
Capital/Leases	57,952	0	5,000	5,000	0	0.00%
<b>Total</b>	<b>8,393,876</b>	<b>9,064,335</b>	<b>10,506,868</b>	<b>11,434,778</b>	<b>927,910</b>	<b>8.83%</b>
State/Federal	3,444,696	4,310,695	4,457,018	4,981,900	524,882	11.78%
Local Tax Funding	\$5,075,128	\$5,242,535	\$6,049,850	\$6,452,878	\$403,028	6.66%
<b>Full-Time Positions</b>	<b>75.6</b>	<b>75.6</b>	<b>81.5</b>	<b>89.5</b>	<b>8.0</b>	<b>9.82%</b>



**FY2026 Total Budget \$11,434,778**

### Notable Changes

#### Personnel

- Division average 4.5% salary increase; minimum increase is 2.5%

### Goals/Objectives

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



Millbrook High School students personalize senior parking spaces.

### Inspire 2025: A Promise for Progress

#### Vision

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

### What We Do

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

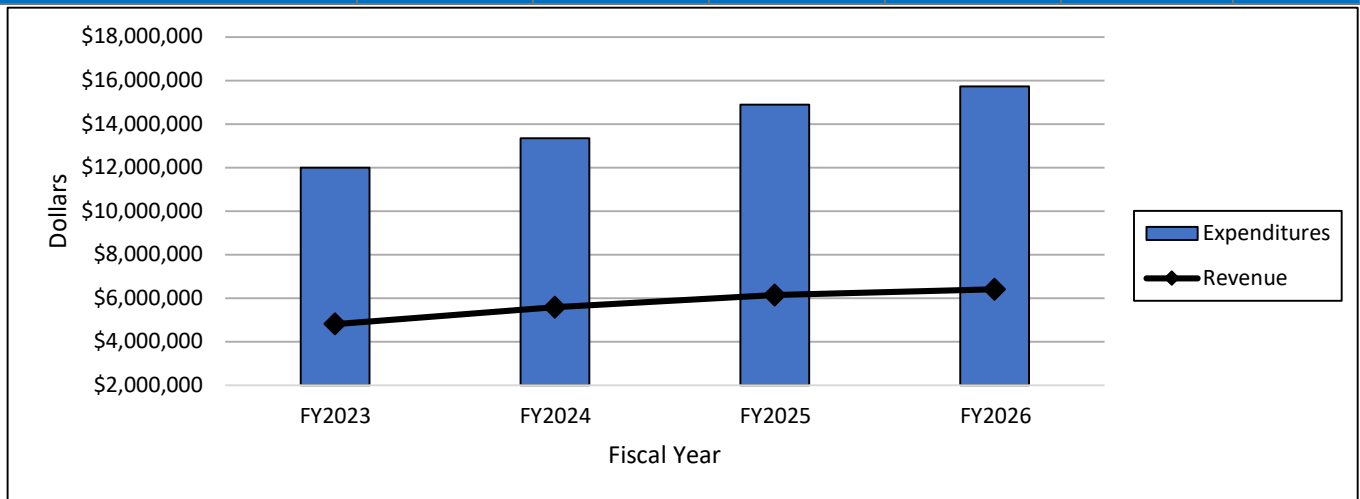
### Departmental Accomplishments

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

## Pupil Transportation Services

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$8,287,938	\$8,395,627	\$9,988,796	\$11,609,810	\$1,621,014	16.23%
Operating	3,215,980	3,122,546	3,643,671	2,473,978	-1,169,693	-32.10%
Capital/Leases	495,174	1,836,440	1,260,000	1,650,000	390,000	30.95%
<b>Total</b>	<b>11,999,092</b>	<b>13,354,613</b>	<b>14,892,467</b>	<b>15,733,788</b>	<b>841,321</b>	<b>5.65%</b>
State/Federal	4,819,571	5,581,899	6,150,970	6,414,585	263,615	4.29%
Local Tax Funding	\$7,370,719	\$8,493,011	\$8,741,497	\$9,319,204	\$577,707	6.61%
<b>Full-Time Positions</b>	<b>249</b>	<b>247</b>	<b>247</b>	<b>259</b>	<b>12</b>	<b>4.86%</b>



**FY2026 Total Budget \$15,733,788**

### Notable Changes

#### Personnel

- Division average 3.2%-6.6% salary increase; minimum increase is 2.5%
- Twelve full-time equivalent positions are reclassified from the Consolidated Services fund and directly charged to the School Operating Fund salaries and benefits



Admiral Byrd Middle School bus drivers are part of our "fleet" of amazing FCPS staff who safely transport our students to and from school every day.

#### Operating

- Eliminated vehicle maintenance labor costs from the Consolidated Services Fund since employees are now charged directly to the School Operating Fund

#### Capital

- Provides for eleven replacement school buses

### Goals/Objectives

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



## Operation and Maintenance Services

### Inspire 2025: A Promise for Progress

#### Vision

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

### What We Do

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

### Departmental Accomplishments

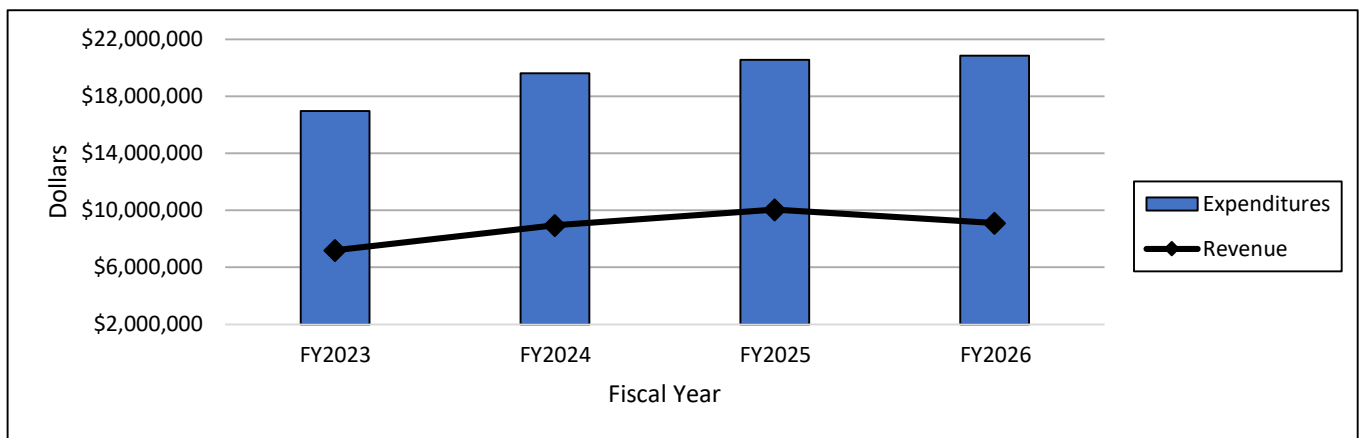
- Visitor management system is fully operational at all schools and the FCPS administrative office building.
- All schools and the administrative office have fully secured main entrances allowing phased access to main building.
- Developed school emergency plans with input from local law enforcement.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



## Operation & Maintenance Services

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$7,854,063	\$8,610,783	\$9,537,440	\$10,326,518	\$789,078	8.27%
Operating	8,849,860	9,578,821	9,306,395	9,828,784	522,389	5.61%
Capital/Leases	267,188	1,414,967	1,709,750	682,731	-1,027,019	-60.07%
<b>Total</b>	<b>16,971,112</b>	<b>19,604,571</b>	<b>20,553,585</b>	<b>20,838,033</b>	<b>284,448</b>	<b>1.38%</b>
Fees	504,174	606,484	566,766	602,214	35,448	6.25%
State/Federal	6,696,233	8,332,362	9,476,635	8,495,559	-981,076	-10.35%
<b>Local Tax Funding</b>	<b>\$10,041,129</b>	<b>\$11,723,119</b>	<b>\$10,510,185</b>	<b>\$11,740,260</b>	<b>\$1,230,075</b>	<b>11.70%</b>
<b>Full-Time Positions</b>	<b>134.5</b>	<b>136.5</b>	<b>136.5</b>	<b>138.5</b>	<b>2.0</b>	<b>1.47%</b>



### FY2026 Total Budget \$20,838,033

### Notable Changes

#### Personnel

- Division average 4.5% salary increase; minimum increase is 2.5%
- Two full-time equivalent positions are reclassified from the Consolidated Services Fund and directly charged to the School Operating Fund salaries and benefits

#### 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.



"We Love Our Staff"  
Jordan Springs Elementary School

## School Operating – Nutrition Services

### Inspire 2025: A Promise for Progress

#### Vision

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

### What We Do

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

### Goals/Objectives

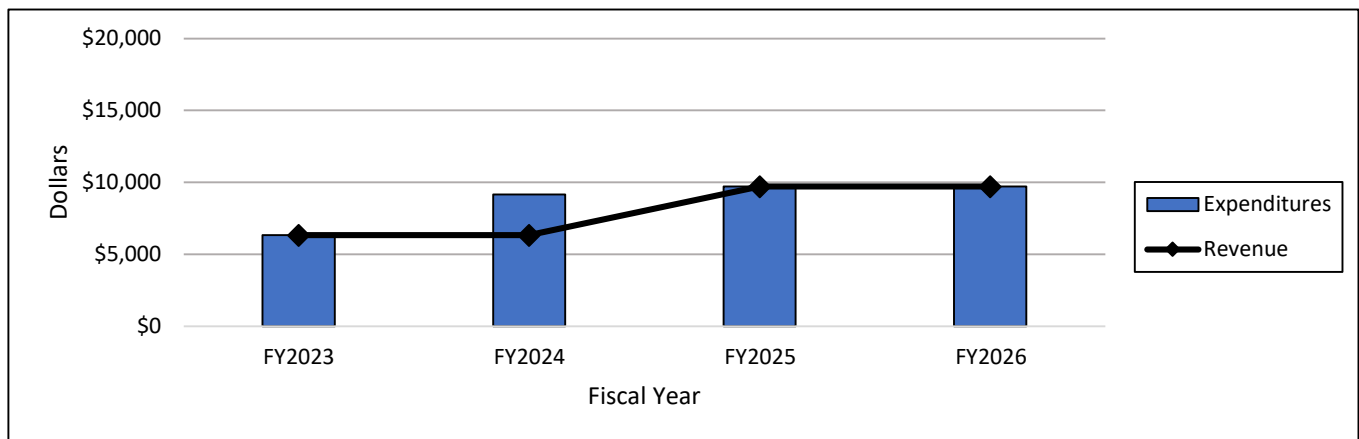
- Provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

### Departmental Accomplishments

- Served meals to four pre-kindergarten classrooms.

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$6,332	\$9,150	\$9,720	\$9,720	\$0	0.00%
<b>Total</b>	6,332	9,150	9,720	9,720	0	0.00%
State/Federal	6,332	6,332	9,720	9,720	0	0.00%
Local Tax Funding	\$0	\$2,818	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$9,720**

**No Notable Changes**

## Inspire 2025: A Promise for Progress

### Vision

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

### What We Do

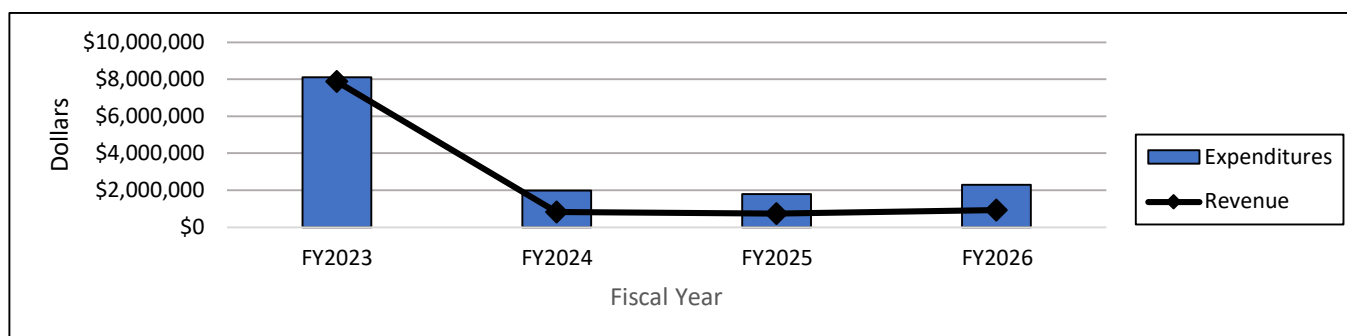
- The office of Planning & Development is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
  - includes developing enrollment projections, preparing the Capital Improvements Plan for School Board approval, hiring architects and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

### Goals/Objectives

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

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$293,147	\$300,378	\$313,892	\$551,749	\$237,857	75.78%
Operating	515,033	719,089	1,476,922	1,737,650	260,728	17.65%
Capital/Leases	7,304,303	964,221	0	0	0	0.00%
<b>Total</b>	<b>8,112,484</b>	<b>1,983,688</b>	<b>1,790,814</b>	<b>2,289,399</b>	<b>498,585</b>	<b>27.84%</b>
State/Federal	7,874,800	829,133	742,685	933,376	190,691	25.68%
Local Tax Funding	\$366,951	\$1,261,548	\$1,048,129	\$1,356,023	\$307,894	29.38%
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>50.00%</b>



**FY2026 Total Budget \$2,289,399**

### Notable Changes

#### Operating

- New director of planning and construction position added during the prior fiscal year
- Division average 4.5% salary increase; minimum increase is 2.5%

### Inspire 2025: A Promise for Progress

#### Vision

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

### What We Do

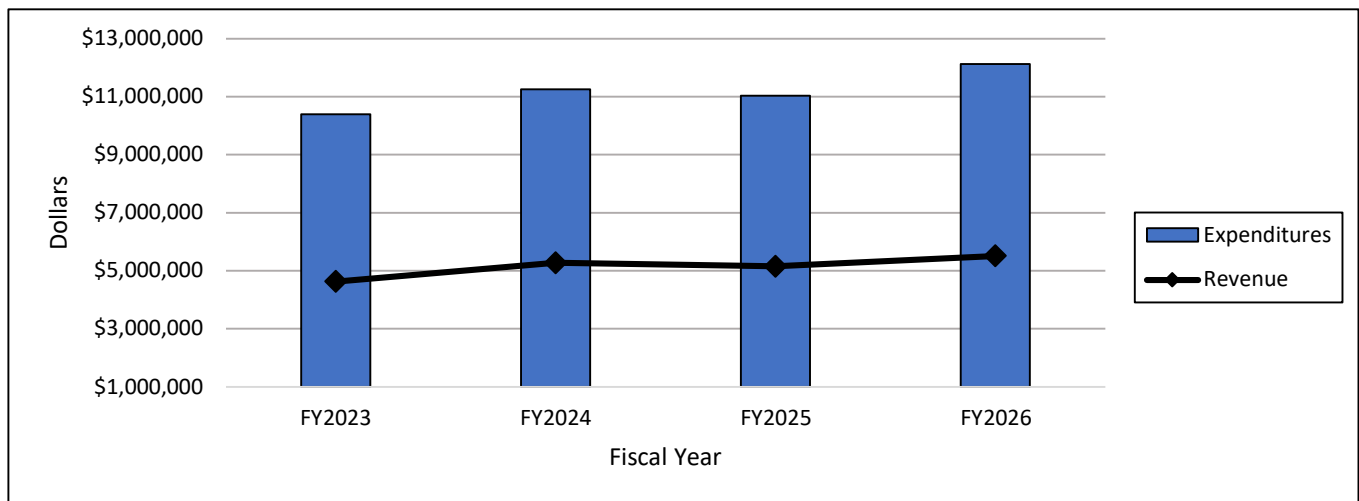
- The technology classification captures technology-related expenditures that are directly used in classroom instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance
- This department provides technology leadership, products, and services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



Students at Robert E. Aylor Middle School use and repair technology equipment.

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$5,446,952	\$5,456,800	\$6,205,606	\$6,041,511	-\$164,095	-2.64%
Operating	4,775,040	5,291,637	4,221,110	4,771,543	550,433	13.04%
Capital/Leases	173,821	505,861	604,000	1,306,334	702,334	116.28%
<b>Total</b>	<b>10,395,813</b>	<b>11,254,298</b>	<b>11,030,716</b>	<b>12,119,388</b>	<b>1,088,672</b>	<b>9.87%</b>
Fees	20,836	25,872	60,000	30,000	-30,000	-50.00%
State/Federal	4,611,213	5,248,018	5,093,248	5,485,012	391,764	7.69%
<b>Local Tax Funding</b>	<b>\$5,891,175</b>	<b>\$6,587,420</b>	<b>\$5,877,469</b>	<b>\$6,604,376</b>	<b>\$726,907</b>	<b>12.37%</b>
<b>Full-Time Positions</b>	<b>50.2</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>0.0</b>	<b>0.00%</b>



## FY2026 Total Budget \$12,119,388

### Notable Changes

#### Personnel

- Division average 4.5% salary increase; minimum increase is 2.5%

#### Operating and Capital

- Additional technology devices to support growing student enrollment and device replacement cycle

### 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

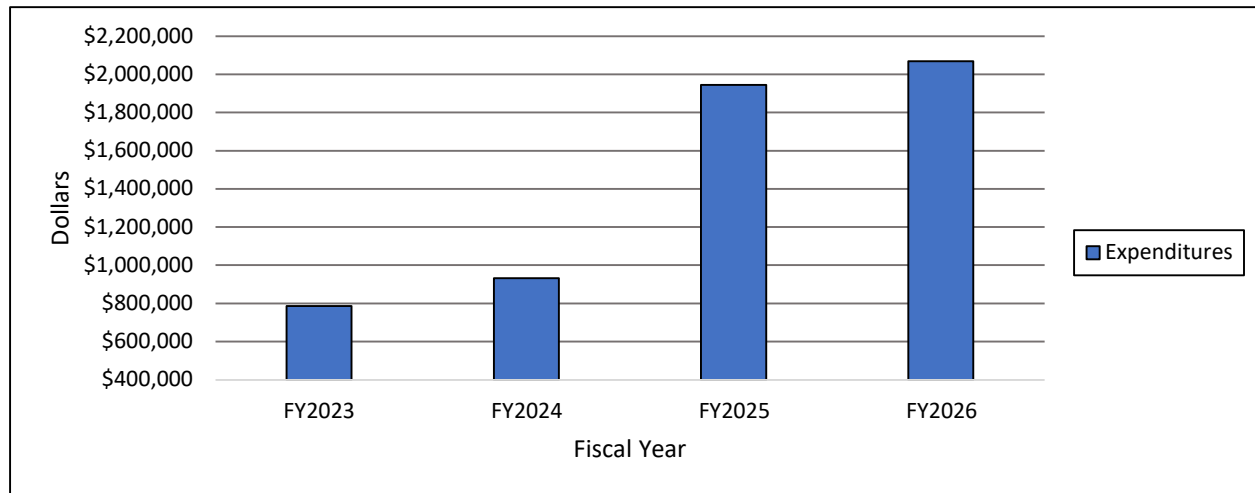
- The School Operating Fund transfers money to other funds in the school budget
- Transfers reflected here represent the required local portion for the School Textbook Fund and a transfer to the School Nutrition Services Fund

### Goals/Objectives

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

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$786,496	\$932,688	\$1,944,597	\$2,068,395	\$123,798	6.37%
Local Tax Funding	\$786,496	\$932,688	\$1,944,597	\$2,068,395	\$123,798	6.37%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$2,068,395

#### Operating

- Additional funds to support free textbooks to students and school nutrition operations

## School Debt Service Fund

### Inspire 2025: A Promise for Progress

#### Vision

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

#### What We Do

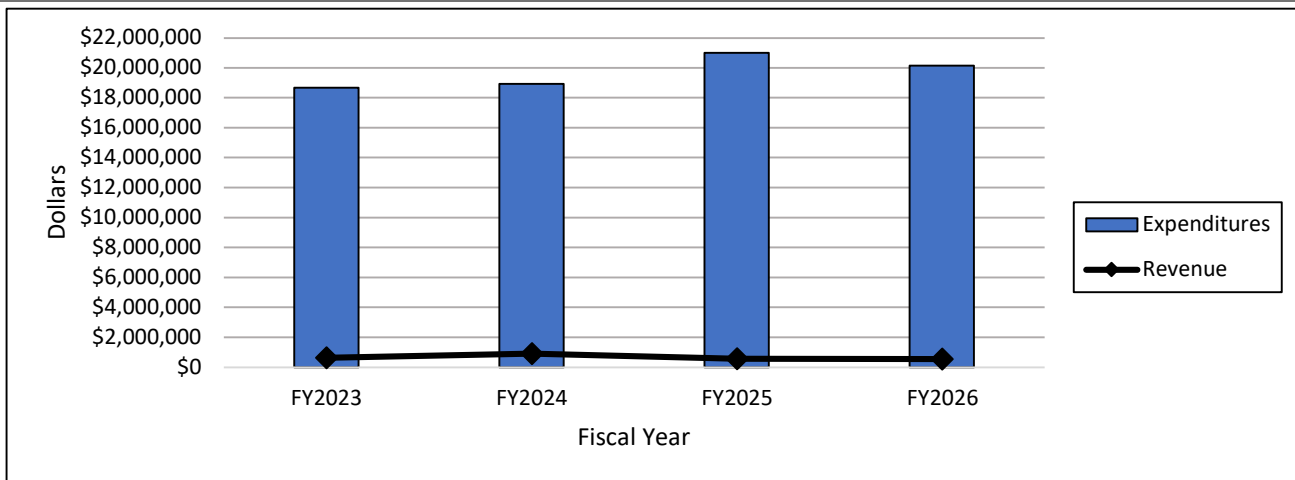
- Whenever extensive building programs are developed by the school board and loans through bonds are procured, it is necessary to set up a schedule of repayment over a twenty-year period
- The funds in this category include principal and interest for Virginia Public School Authority Bonds when interim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

#### Goals/Objectives

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

#### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	18,668,623	18,921,829	20,992,393	20,154,099	-838,294	-3.99%
<b>Total</b>	18,668,623	18,921,829	20,992,393	20,154,099	-838,294	-3.99%
State/Federal	585,367	650,701	565,475	552,181	-13,294	-2.35%
Carry Forward Prior Year	38,185	31,847	0	0	0	0.00%
Transfer from School Funds	0	226,069	0	0	0	0.00%
<b>Local Tax Funding</b>	\$18,076,918	\$18,076,918	\$20,426,918	\$19,601,918	-\$825,000	-4.04%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



**FY2026 Total Budget \$20,154,099**

#### 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

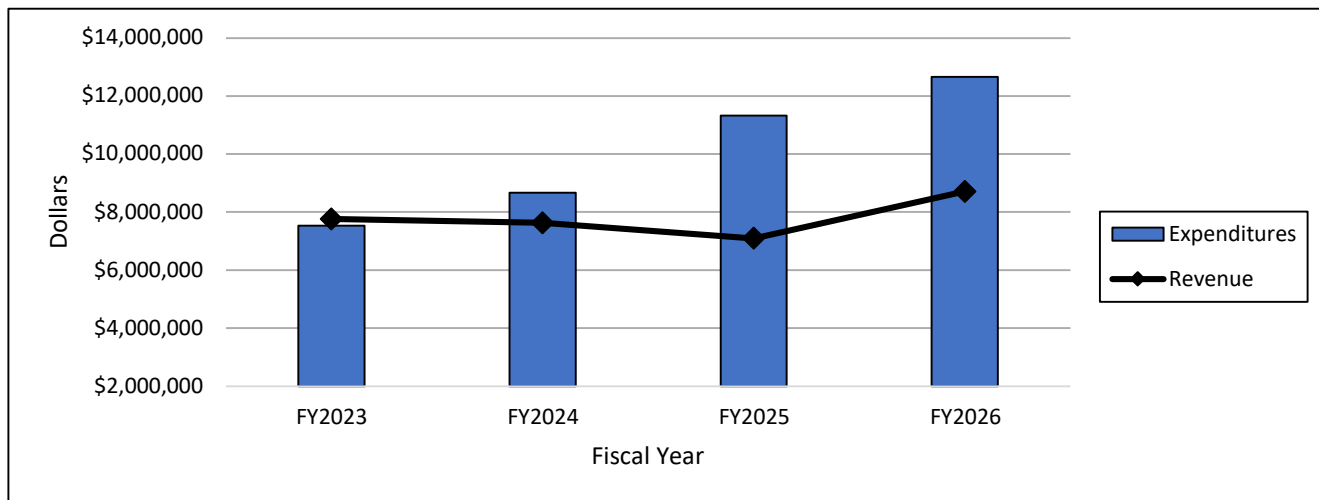
- Increased student participation in the breakfast and lunch programs.



## School Nutrition Services Fund

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$3,521,440	\$3,994,491	\$4,452,984	\$4,910,765	\$457,781	10.28%
Operating	3,798,612	4,159,195	4,315,682	5,302,905	987,223	22.88%
Capital/Leases	207,635	512,322	2,553,091	2,446,288	-106,803	-4.18%
<b>Total</b>	<b>7,527,688</b>	<b>8,666,008</b>	<b>11,321,757</b>	<b>12,659,958</b>	<b>1,338,201</b>	<b>11.82%</b>
Fees	2,623,282	2,344,581	2,721,795	2,809,477	87,682	3.22%
State/Federal	5,140,754	5,281,499	4,377,688	5,905,002	1,527,314	34.89%
Carry Forward Prior Year	4,495,974	4,762,322	3,222,274	2,845,479	-376,795	-11.69%
Transfers from Other Funds	30,000	171,028	1,000,000	1,100,000	100,000	10.00%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>94.5</b>	<b>96.5</b>	<b>96.5</b>	<b>100.4</b>	<b>3.9</b>	<b>4.04%</b>



### FY2026 Total Budget \$12,659,958

#### Notable Changes

##### Personnel

- 3.5 new full-time equivalent positions
- Division average 4.5% salary increase; minimum 2.5% salary increase

##### 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 daily nutritious meals thanks to our dedicated school nutrition services employees.

#### 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

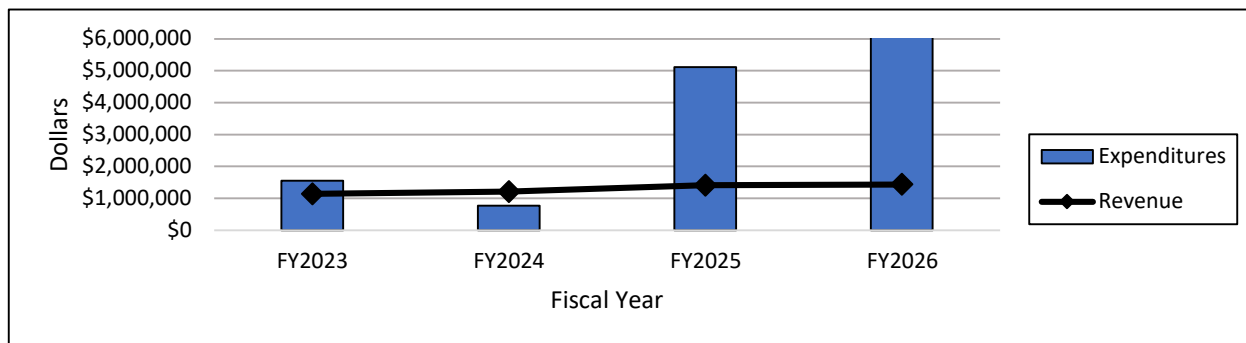
- The School Board operates a textbook fund that provides textbooks (physical and digital formats) and other materials for students in grades K-12
- As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students
- Disbursements for textbooks are determined by 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 2025-2026 include secondary reading, elementary and secondary math, and social studies bridge for all grade levels

### Goals/Objectives

- Provide textbooks to all students free of charge.

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$28,402	\$31,468	\$33,525	\$36,496	\$2,971	8.86%
Operating	1,522,856	741,854	5,076,549	6,644,614	1,568,065	30.89%
<b>Total</b>	<b>1,551,258</b>	<b>773,322</b>	<b>5,110,074</b>	<b>6,681,110</b>	<b>1,571,036</b>	<b>30.74%</b>
Fees	74,469	132,456	76,000	76,000	0	0.00%
State/Federal	1,066,528	1,077,654	1,330,992	1,364,525	33,533	2.52%
Carry Forward Prior Year	1,570,658	1,916,893	2,758,485	4,272,190	1,513,705	54.87%
Transfers from Other Funds	756,496	761,660	944,597	968,395	23,798	2.52%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0</b>	<b>0.00%</b>



**FY2026 Total Budget \$6,681,110**

### Notable Changes

#### Operating

- Increase in funds supports the textbook adoption schedule

## School Private Purpose Funds

### Inspire 2025: Promise for Progress

#### Vision

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

### What We Do

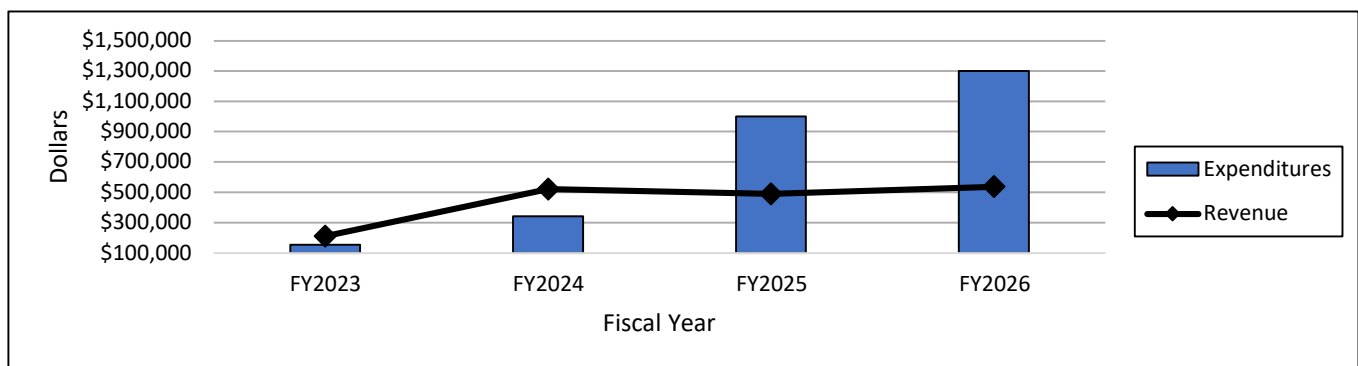
- School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund
- These funds include some non-expendable funds provided through private donors
- Scholarships and other initiatives associated with the school board's mission are examples of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

### Goals/Objectives

- Provide instructional needs and various supports to students.

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$33,692	\$236,031	\$276,750	\$269,174	-\$7,576	-2.74%
Operating	80,336	106,335	272,600	282,600	10,000	3.67%
Capital	39,697	0	440,650	748,226	307,576	69.80%
Transfers	0	0	10,000	0	-10,000	-100.00%
<b>Total</b>	<b>153,725</b>	<b>342,366</b>	<b>1,000,000</b>	<b>1,300,000</b>	<b>300,000</b>	<b>30.00%</b>
Fees	211,478	521,718	490,000	537,495	47,495	9.69%
Carry Forward Prior Year	677,247	735,000	510,000	762,505	252,505	49.51%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>



### FY2026 Total Budget \$1,300,000

### Notable Changes

#### Personnel

- Division average 4.5% salary increase; minimum increase is 2.5%

### 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

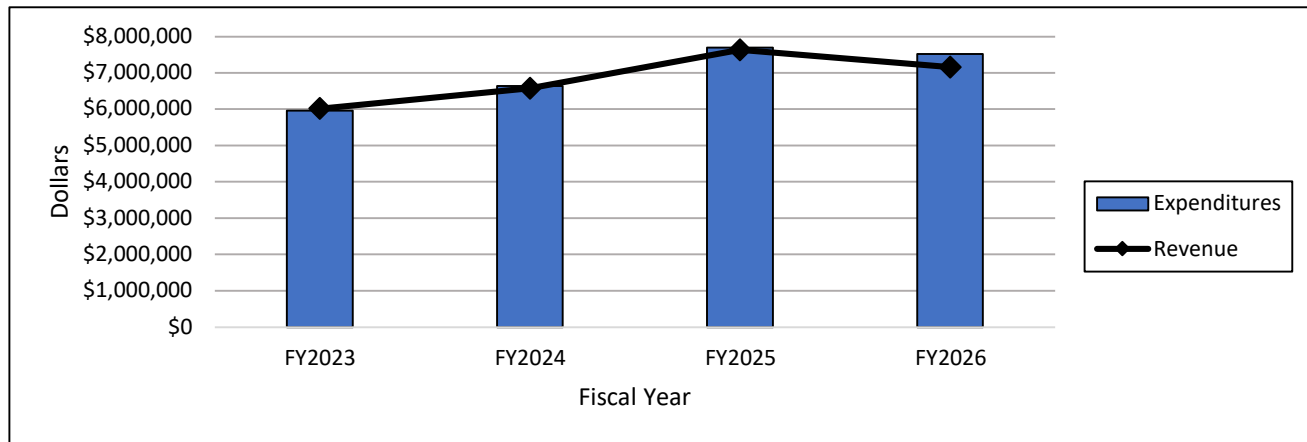
#### Related Services

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

## NREP Operating Fund

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$5,248,333	\$5,915,848	\$6,866,787	\$6,404,966	-\$461,821	-6.73%
Operating	702,788	696,341	711,146	714,846	3,700	0.52%
Capital/Leases	0	3,865	91,300	401,000	309,700	339.21%
Transfer	10,000	20,000	20,000	0	-20,000	-100.00%
<b>Total</b>	<b>5,961,121</b>	<b>6,636,054</b>	<b>7,689,233</b>	<b>7,520,812</b>	<b>-168,421</b>	<b>-2.19%</b>
Fees	5,979,329	6,549,119	7,607,933	7,129,812	-478,121	-6.28%
State/Federal	38,664	26,000	26,000	26,000	0	0.00%
Carry Forward Prior Year	351,773	408,645	55,300	365,000	309,700	560.04%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>87.8</b>	<b>90.4</b>	<b>92.4</b>	<b>77.4</b>	<b>-15.0</b>	<b>-16.23%</b>



**FY2026 Total Budget \$7,520,812**

### Notable Changes

#### Personnel

- Fifteen less early childhood teaching and support positions
- Division average 4.5 salary increase; minimum increase is 2.5%

#### Capital/Leases

- Budgeted a capital reserve for equipment replacement, if needed



Northwestern Regional Educational Programs (NREP)

### Goals/Objectives

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

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

## What We Do

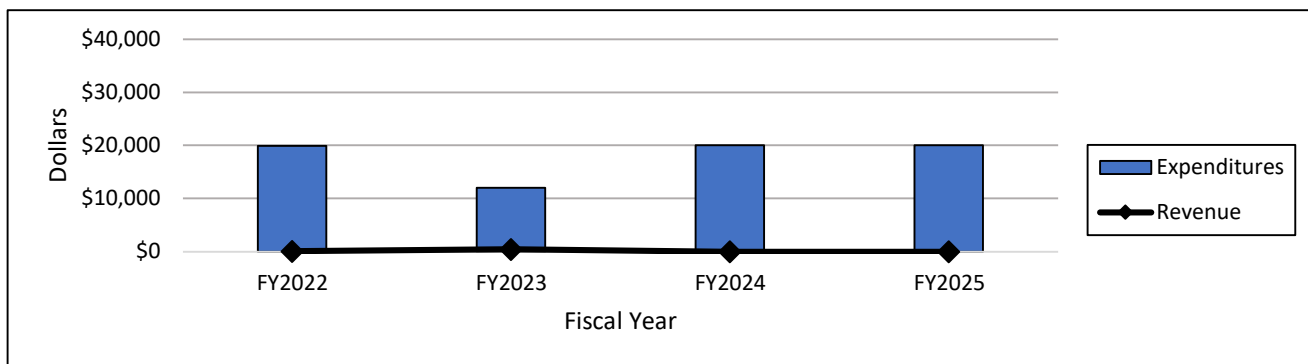
- The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program

## Goals/Objectives

- Provide textbooks to all NREP students.

## Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	11,994	0	20,000	20,000	0	0.00%
<b>Total</b>	11,994	0	20,000	20,000	0	0.00%
Fees	438	1,193	0	0	0	0.00%
Carry Forward Prior Year	7,041	5,485	0	20,000	20,000	100.00%
Transfer from Other Funds	10,000	20,000	20,000	0	-20,000	-100.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



FY2026 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

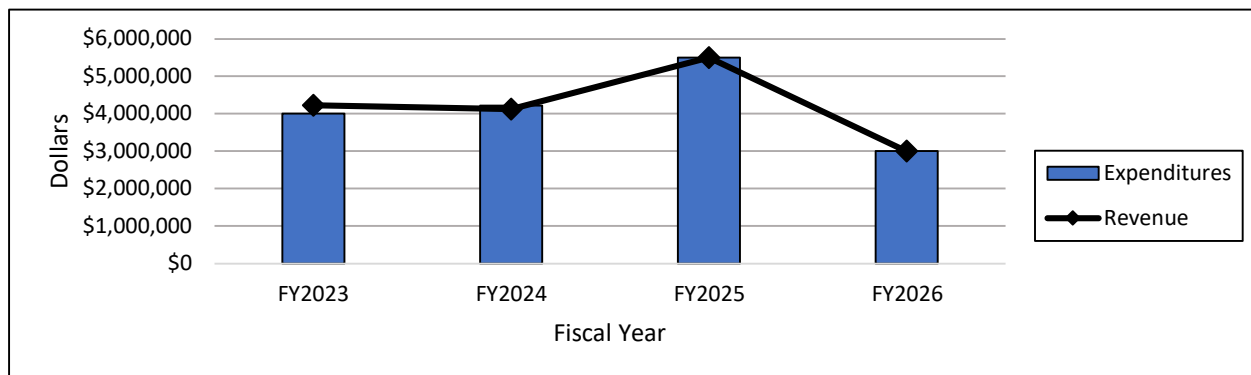
- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Personnel	\$1,137,458	\$1,301,466	\$1,367,735	\$0	-\$1,367,735	-100.00%
Operating	2,861,965	2,917,069	4,132,265	3,000,000	-1,132,265	-27.40%
<b>Total</b>	<b>3,999,423</b>	<b>4,218,535</b>	<b>5,500,000</b>	<b>3,000,000</b>	<b>-2,500,000</b>	<b>-45.45%</b>
Fees	4,226,652	4,123,703	5,500,000	3,000,000	-2,500,000	-45.45%
Carry Forward Prior Year	819,138	1,046,368	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-14</b>	<b>-100.00%</b>



FY2026 Total Budget \$3,000,000

#### Notable Changes

##### Personnel

- All personnel are reclassified to the School Operating Fund

##### Operating and Capital

- Beginning FY2026, this fund will only capture fuel purchases for resale to the school division and government agencies.

## 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 2025-2030**

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.

To view the Frederick County CIP in its entirety, please visit [2025-2030 Capital Improvement Plan](#).

Table 1 - 2025-2030 Capital Improvement Plan Requests							
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total Cost 5 Year Plan	Beyond FY30 Expenses
<b>Public Schools</b>							
Fourth High School	\$27,018,550	\$38,499,900	\$38,718,425	\$29,697,175	\$15,170,775	\$149,104,825	\$2,495,175
Middletown Elementary School Expansion	4,193,600	7,962,200	7,369,900	2,460,800	413,500	22,400,000	
Jordan Springs Elementary Expansion	2,980,550	6,036,512	4,312,688	270,250		13,600,000	
Bass-Hoover Elementary School Renovation				9,311,539	11,310,176	20,621,715	3,589,185
Apple Pie Ridge Elementary School Renovation				8,623,300	10,400,821	19,024,121	3,226,429
Onsite Traffic Safety Improvements				958,416	1,405,768	2,364,184	704,966
<b>Total Public Schools</b>	<b>34,192,700</b>	<b>52,498,612</b>	<b>50,401,013</b>	<b>51,321,480</b>	<b>38,701,040</b>	<b>227,114,845</b>	<b>10,015,755</b>
<b>Parks and Recreation</b>							
Recreation Center		2,000,000		11,210,000		13,210,000	
Sprayground Sherando Park		700,000				700,000	
Sherando Park Area 3 Development	514,000		3,626,430			4,140,430	
Abrams Creek Trailhead Parking	300,000					300,000	
Abrams Creek Trail	1,148,236		300,000		3,000,000	4,448,236	3,550,000
Old Charlestown Road Park Development	5,581,400					5,581,400	
Clearbrook Park Parking Expansion	330,000					330,000	
Sherando NW Parking Expansion	310,000					310,000	
Sherando Park Soccer Restroom	424,000					424,000	
Sherando Lake Trail	30,000	375,000				405,000	
Bowman Playground		20,000	400,000			420,000	
Playground Replacements CB & FHP			175,000	180,000		355,000	
<b>Total Parks and Recreation</b>	<b>8,637,636</b>	<b>3,095,000</b>	<b>4,501,430</b>	<b>11,390,000</b>	<b>3,000,000</b>	<b>30,624,066</b>	<b>3,550,000</b>
<b>Regional Library</b>							
Gainesboro Library		44,903	700,000	150,000	75,000	969,903	
<b>Total Regional Library</b>		<b>44,903</b>	<b>700,000</b>	<b>150,000</b>	<b>75,000</b>	<b>969,903</b>	
<b>County Administration</b>							
County Office Annex (Sunnyside)		1,000,000				1,000,000	
General Government Capital Expenditures	200,000	200,000	200,000	200,000	200,000	1,000,000	Continuous
<b>Total County Administration</b>	<b>200,000</b>	<b>1,200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>2,000,000</b>	
<b>Regional Landfill</b>							
CDD Landfill Area 2 Cell A Expansion	5,500,000	5,000,000	2,000,000			12,500,000	
MSW Landfill Gas Wellfield Expansion, Cell 3A	350,000					350,000	
Tire Recycling Building	300,000	300,000				600,000	
<b>Total Regional Landfill</b>	<b>6,150,000</b>	<b>5,300,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>13,450,000</b>	

Projects highlighted in this color have already been approved and funded.

Table 1 - 2025-2030 Capital Improvement Plan Requests, cont.							
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total Cost 5 Year Plan	Beyond FY30 Expenses
<b>Fire and Rescue</b>							
Station 10 Apparatus Replace. Ambulance 10-1					\$603,750	\$603,750	
Station 11 Renovation		1,215,500				1,215,500	
Station 11 Apparatus Replace. Ambulance 11-2 and Brush			225,000		603,750	828,750	
Station 12 Renovation	1,810,000					1,810,000	
Station 12 Apparatus Replace. Engine Tanker			1,650,000			1,650,000	
Station 13 Apparatus Replace. Enginer Tanker, Ambulance 13-2	1,200,000	525,000	770,000			2,495,000	
Station 14 Renovation				945,600		945,600	
Station 14 Apparatus Replace. Tanker, Ambulance 14-1, and Attack	700,000			808,500	603,750	2,112,250	
Station 15 Apparatus Replace. Engine and Ambulance 15-1			1,320,000		603,750	1,923,750	
Station 16 Replacement			1,500,000	2,833,333	2,833,333	7,166,666	2,833,333
Station 16 Replace. Tanker, Ambulance 16-1, Ambulance 16-2, Attack, Brush, and Tower	1,200,000	2,300,000	225,000	1,383,500		5,108,500	
Station 17 Replacement		1,500,000				1,500,000	7,380,000
Station 17 Apparatus Replace. Tanker, Ambulance 17-1				575,000	845,250	1,420,250	
Station 18 Apparatus Replace. Ambulance 18-2				575,000		575,000	
Station 19 Renovation			1,700,500			1,700,500	
Station 19 Apparatus Replace. Tanker, Ambulance 19-1, Attack, and Brush	700,000	1,260,000		236,250		2,196,250	
Station 20 Renovation					1,005,000	1,005,000	
Station 20 Apparatus Replace. Tanker, Ambulance 20-2, Rescue Squad, and Brush		525,000	1,500,000	1,041,250		3,066,250	
Station 21 Apparatus Replace. Engine, Ambulance 21-1, Rescue Squad	1,200,000	1,500,000	550,000			3,250,000	
New Station 22	2,500,000	2,500,000	2,500,000			7,500,000	
New Station 22 Apparatus - Engine		20,785				20,785	
New Station 23		1,500,000				1,500,000	10,080,000
<b>Total Fire and Rescue</b>	<b>9,310,000</b>	<b>12,846,285</b>	<b>11,940,500</b>	<b>8,398,433</b>	<b>7,098,583</b>	<b>49,593,801</b>	<b>20,293,333</b>
<b>Sheriff's Office</b>							
Pole Barn Storage Building	200,000					200,000	
<b>Total Sheriff's Office</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>
<b>Communications</b>							
Project 25 Public Safety Radio Network	10,003,717					10,003,717	
<b>Total Communications</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,003,717</b>	
<b>Total All Categories</b>	<b>68,694,053</b>	<b>74,984,800</b>	<b>69,742,943</b>	<b>71,459,913</b>	<b>49,074,623</b>	<b>333,956,332</b>	<b>33,859,088</b>

Projects highlighted in this color have already been approved and funded.

Table 2 - 2025-2030 Transportation Projects - CIP Requests							
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total Cost 5 Year Plan	Beyond FY30 Expenses
Exit 313 Bridge Replacement and Capacity Improvements	\$1,520,000		\$4,538,000	\$57,295,000		\$63,353,000	
Route 277 Right Turn Lane Extension at Warrior Drive	570,000					570,000	
Route 7 STARS Study Improvements	1,238,000					1,238,000	
Exit 317 Interchange Ramp Realignment	722,000	1,104,000		5,117,000		6,943,000	
Route 11 at Old Charlestown Road Roundabout	6,357,000					6,357,000	
Redbud Road Realignment	5,988,000					5,988,000	
Gainesboro Road at Route 522 Intersection Upgrade	7,100,000					7,100,000	
Exit 317 Interchange Upgrade	4,278,000	2,828,000		30,484,000		37,590,000	
Route 522 and Costello Drive Intersection Upgrade	1,863,000		4,810,000			6,673,000	
Warrior Drive Pedestrian Upgrades	214,000	213,000	1,371,000			1,798,000	
Valley Mill Road Pedestrian Upgrades	74,000	228,000	438,000			740,000	
Inverlee Way Pedestrian Upgrades	62,000	143,000	367,000			572,000	
Route 11 S Widening and Shawnee Intersection Improvements from Winchester City Limits to Opequon Church Lane		445,000		980,000	3,294,000	4,719,000	
Warrior Drive Extension (South) including Brandy Lane Upgrade		611,000		957,000	4,947,000	6,515,000	
Hopewell and Brucetown Realignment				10,000,000		10,000,000	
<b>Total</b>	<b>29,986,000</b>	<b>5,572,000</b>	<b>11,524,000</b>	<b>104,833,000</b>	<b>8,241,000</b>	<b>160,156,000</b>	<b>0</b>

Projects highlighted in this color have already been approved and funded.

Table 3 - 2025-2030 Winchester Regional Airport - CIP Requests							
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total Cost 5 Year Plan	Beyond FY30 Expenses
Taxiway "A" Relocation	\$6,000,000	\$10,000,000	\$6,000,000	\$6,000,000		\$28,000,000	
Northside Site Prep		150,000	1,650,000			1,800,000	
BIL Eligible Projects	75,000	1,105,000				1,180,000	
Master Plan Upgrade					800,000	800,000	
Runway 14/32 Rehabilitation					600,000	600,000	7,000,000
<b>Total</b>	<b>6,075,000</b>	<b>11,255,000</b>	<b>7,650,000</b>	<b>6,000,000</b>	<b>1,400,000</b>	<b>32,380,000</b>	<b>7,000,000</b>

Airport projects will be funded by contributions from 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 2025-2026 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 1,285 students and a core capacity of 1,600 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 similar to the renovations at James Wood High School, with a variety of learning spaces to meet the needs of different learning styles and to impart skills necessary in today's working world. This project should be complete and the school open in August of 2029.

**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 November 2024, the school had 640 students. Ten general education classrooms, one special education classroom, a teacher planning room, and a gymnasium will be added. The existing gym will be renovated into additional art and music classrooms, and the cafeteria will be expanded. This expansion is needed to accommodate the additional growth in the southeast area of the County. This project should be complete and the expansion open in August of 2028.

**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 November 2024, the school had 660 students. Twelve general classrooms and a gym expansion will be added. Two resource rooms will be relocated and the dining area expanded. Both recent and expected growth in the attendance zone will need to be addressed through two strategies: the addition of classrooms to the facility and an attendance zone rezoning.

**Sherando Park Area 3 Development:** This project completes the development vision for the SW area of Sherando Park. Included in this project are rectangular play fields, a shared use trail segment, roadway and parking playground, and restroom. The project also includes completion of the Sherando Park Softball Complex. This facility would provide recreational opportunities for the entire Frederick County area and allow separation between youth and adult sport participants who currently often play in close proximity. These additional fields are needed to meet the high demand for rectangular and diamond play fields. Additionally, the completion of the softball complex will allow for tournament use.

**Abrams Creek Trailhead Parking:** This project is in support of the Abrams Creek Trail and provides a trailhead and parking along Meade Drive to access the Abrams Creek Trail. It is anticipated the parking area will have 21 spaces including handicap parking. Access to the Abrams Creek Trail is necessary for trail users to enjoy the trail. Additionally, having a "logical termini" for the Abrams Creek Trail is a necessary component to receive VDOT funding and support.

**Abrams Creek Trail:** This facility would provide recreational opportunities for residents and provide an alternate means of entering and exiting the City of Winchester from Eastern Frederick County consisting of a 10' wide, asphalt, shared-use trail along Abrams Creek. It is estimated the trail will have six bridge stream crossings and will be approximately 3 miles in length. The project is envisioned in three phases of approximately 1 mile each. Each phase will have logical beginning and ending points and be usable trail sections in themselves. Phase 1 from Senseny Road to Woodstock Lane is funded and underway. Phase 2 from Woodstock Lane to Woody's Place, and Phase 3 from Woody's Place to Channing Drive need to be planned and constructed.

Design plans are nearing completion and phase 1 construction anticipated to begin in FY26. Funding request for FY26 represents a cost escalation from initial grant award and is fully funded through the VDOT HSIP program. Phase II anticipated to obtain state funding with design to begin in FY28 and construction two years later. Phase III design to occur in FY30 with construction to follow two years later.

**Old Charlestown Road Park Development:** Old Charlestown Road Park is planned for a 24-acre parcel situated on land proffered by the Snowden Bridge development located adjacent to the development and Jordan Springs Elementary School. The park is to include three rectangular athletic fields suitable for league play. Fields, restroom, shelter, playground, hard surface courts, and parking are part of the park concept. Site plan is currently being finalized. LWCF grant (50/50 award) anticipated through DCR grant program. Construction award is anticipated in FY26.

**Clearbrook Park Parking Expansion:** This project consists of parking expansion at the main Clearbrook Park parking lot to include the addition of 129 parking spaces. Cost estimate and preliminary design work has been completed. Site plan/construction document completion and construction award anticipated to occur in one fiscal year. Cost estimate and preliminary design work completed. Site plan/construction document completion and construction award anticipated to occur in one fiscal year. The addition is planned for the north side of the existing parking area. Demand during peak summer times and throughout the Winter Wonderland light show have demonstrated that additional parking is needed.

**Sherando NW Parking Expansion:** This project consists of parking expansion for the Sherando Park Warrior Drive entrance of 38 spaces. Cost estimate and preliminary design work have been completed. Site plan/construction document completion and construction award anticipated to occur in one fiscal year. The addition is planned for the east side of the existing parking area. Existing demand and the addition of recreation facilities has demonstrated that additional parking is needed.

**Sherando Park Soccer Restroom:** Addition of a restroom at the soccer complex at Sherando Park. The restroom is planned to provide facilities to support the restrooms currently being used at the pool complex. Restroom is anticipated to include two female and two male stalls with the entire building being approximately 12' x 20' in size.

**Sherando Lake Trail:** This project would add approximately 3,200 linear feet of trail around the Sherando Park lake to create a lake loop trail. The trail would be 8' in width and asphalt paved. Design to be completed in first year of funding with construction award to occur in the following fiscal year. Walking is identified as the top recreational activity and need in the community. The addition of access to more areas along the Sherando Park lake would also provide more places for fishing. A loop around the lake would provide a scenic and enjoyable place to walk.

**CDD Landfill Area 2 Cell A Expansion:** The project will provide Construction/Demolition Debris (CDD) refuse disposal capacity for the next 10 - 15 years. The area of development is approximately 10 acres. Rough grading must be done, which involves removing over 500,000 cubic yards of rock and soil. Then, an approved bottom liner containment system will be constructed in conformance with approved DEQ plans. This project will take 3 years to complete. The project will be funding by the Landfill Enterprise budget. Work began on the project in 2024 and will be completed by 2028. The project is required to comply with state mandates to provide approved landfill for refuse disposal. By providing landfill, we can safely dispose of solid wastes from our region. This project is required to comply with state mandates to provide approved landfill for refuse disposal.

**MSW Landfill Gas Wellfield Expansion, Cell 3A:** This project is for expansion of the landfill methane gas wellfield collection system. As waste decays, it emits gases. Methane gas is collected to manage odors coming from landfill and also to provide a source of fuel for our Landfill Gas Energy Plant that generates 2 megawatts (MW) of power that is sold on the PGM power grid. Construction of the gas wellfield is anticipated in 2026. Landfill gas must be collected to comply with state air permit requirements.

**Tire Recycling Building:** Public Works is currently working with the Northern Shenandoah Valley Regional Commission (NSVRC) and the Regional Tire program (RTOP) in purchasing a tire shredding machine. It may require the construction of a 20,000 square foot building. Once tire processing equipment is purchased, it would be stored in a building at the landfill. The life of the building is 50 years or more.

**Fire and Rescue Apparatus Replacements (Various):** The apparatus replacement requests from various fire stations have all met the criteria set forth in the Frederick County Fire and Rescue Apparatus Replacement Plan. This plan addresses the age, mileage, engine hours, out of service time, and repair costs over the life of the apparatus. The largest portion of our emergency response for the Fire and the Rescue Department deals with emergency medical responses. Having a reliable and functional unit to treat patients in and to safely transport them to the hospital is imperative.

**Fire Station Renovation/Replacement (Various):** The stations in the Frederick County Fire and Rescue System were evaluated by a contracted architect to evaluate each individual station's current condition and future needs. They looked at the living quarters to include sleeping areas, kitchens, shower and bathroom facilities. They also assessed the structural components of the buildings alone, mechanical systems in the building, roof coverings, and the apron/parking areas. This project includes the recommendations of the architect and the system to meet future needs.

**New Station 22:** Fire Station 22 will be a three-bay drive through fire station that will house upon opening an Engine, Ambulance, and Tanker. It will also allow for the expansion of apparatus to include brush fire apparatus and other potential needed apparatus for the area as growth will determine. The fire station will provide 24-hour coverage and will require living quarters for up to 12 firefighters. The living quarters will provide a physical training area, laundry/decontamination facilities, kitchen/dining areas, private sleeping quarters, locker room, bathroom, and office areas. The fire station will also include designed areas and props for training inside and outside of the fire station. Construction completion is estimated to be in 2027.

**Pole Barn Storage Building:** The storage pole barn for the Sheriff's Office would be approximately 4,500 square feet for storage of specialty vehicles and equipment. The barn would help maintain the quality of the vehicles and equipment by protecting them from sunlight and other extreme weather conditions when not in use.

**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.

**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 Strategically Targeted Affordable Roadway Project will analyze the consolidation of 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 study will provide insight as to the best ways to significantly improve safety at 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. The roundabout 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 requires the Redbud Road realignment in order for the Exit 317 interchange ramp realignment to move forward.

**Gainesboro Road at Route 522 Intersection 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 the safety of 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 work in coordination with the Exit 317 interchange ramp realignment and the Redbud Road realignment projects for overall upgrades to the operations of Exit 317. This project will improve safety and overall traffic flow through increased capacity and reduced conflicts with left turning traffic accessing the interchange.

**Route 522 and Costello Drive Intersection Upgrade:** 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.



**Warrior Drive Pedestrian Upgrades:** This project will add pedestrian accommodations for approximately 0.76 miles along Warrior Drive. This project will significantly increase connectivity in the area by filling in key gaps.

**Valley Mill Road Pedestrian Upgrades:** This project will add pedestrian accommodations along Valley Mill Road for approximately 0.11 miles along Warrior Drive. This project will significantly increase connectivity in the area by filling in key gaps.

**Inverlee Way Pedestrian Upgrades:** This project will add pedestrian accommodations along Inverlee Way for approximately 0.15 miles from Millwood Pike to Kinross Drive. This project will significantly increase connectivity in the area by filling in key gaps.

**Taxiway “A” Relocation:** This project will relocate taxiway “A”(approximately 5,500’ long by 35’ wide) within airport owned property to help achieve the overall goal to meet Federal Aviation Administration (FAA) airport standards for weather minimums and airport design criteria. This project would bring the airport into compliance with current design standards for runway/taxiway separation distances, thereby enhancing the safety of airport operations.

**BIL Eligible Projects:** The Bipartisan Infrastructure Law (BIL) provides funding to public airports that must be fully allocated within a 5-year period. The funds will be used to support development projects on the airport's approved master plan, including an environmental assessment, taxiway lighting, and other applications.

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 2025-2026 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:

<b>General Fund:</b>	
\$1,645,665	20 vehicle and equipment replacements – Sheriff
55,000	Rescue Connector One Boat & inflatable boat w/trailer – Sheriff
81,751	25 AXON Automatic License Plate Readers (year 1 cost) – Sheriff
13,992	AXON interview room camera system (year 1 cost) – Sheriff
34,000	Additional funding for vehicle storage building – Sheriff
250,000	Mobile command post vehicle upgrades – grant associated – Sheriff
100,000	Night vision goggles – grant associated – Sheriff
12,500	License plate reader – grant associated – Sheriff
52,128	Ford F150 & equipment – Fire & Rescue
358,169	20 powered stair chairs – grant associated – Fire & Rescue
140,400	Mass casualty truck – grant associated – Fire & Rescue
101,400	Foam trailer and foam supply – grant associated – Fire & Rescue
104,500	Rooftop HVAC unit replacement – County Admin. Bldg. – County Maintenance
215,000	Rooftop unit replacements (3) – Public Safety Bldg. – County Maintenance
214,169	South elevator rebuild – County Admin. Bldg. – County Maintenance
17,475	Garage door trolley operator replacements – Millwood Station – County Maintenance
55,000	Parking lot repairs – County Admin. Bldg./Sunnyside – County Maintenance
20,000	Kitchen cabinet replacements – Millwood Station – County Maintenance
175,000	Backup rooftop air unit replacement – Animal Shelter
45,000	Vehicle replacement – Social Services
70,000	Walking trail expansion – Clearbrook Park
70,000	Asphalt lions & gazebo parking lots – Sherando Park
424,000	Soccer fields 1-4 restroom building – Sherando Park
73,600	Warrior Drive field Bermuda sod – Sherando Park
30,000	Sprayground design – Sherando Park
30,000	Sherando Lake trail design – Sherando Park
300,000	Northwest parking expansion – Sherando Park
35,495	Van replacement – Parks & Recreation
20,000	Bowman Library playground design – Sherando Park
330,000	Parking lot expansion – proffers associated – Clearbrook Park
1,448,904	Abrams Creek Trail Phase I and parking area – grant associated – Parks & Rec.
96,500	Parks Equipment – funded with school maintenance reimbursement funds
\$6,619,648	Total General Fund Capital
<b>Regional Jail Fund:</b>	
\$30,000	Uninterrupted power supply
\$30,000	Total Regional Jail Fund Capital

<b>Landfill Fund:</b>	
\$400,000	Excavator – This piece of equipment will be used at the stockpile area and will help reduce wear on existing excavator and will increase productivity at the site while potentially reducing overall operations costs. Estimated yearly operating costs: \$5,000
400,000	Cat D5 Dozer – This purchase will reduce short-term operating costs as a new machine will not require the amount of maintenance as the older unit. This purchase is expected to be made with a 5-year total machine warranty.
30,000	Replacement of 2 trash compactor container boxes – This purchase will replace 2 existing container boxes that require continuous welding and replacement of unit components after many years of use.
5,000	Integrated Technology Equipment
10,000	Miscellaneous tools for maintenance shop
20,000	Specialty tools for Gas to Energy Plant; Ecom emissions testing equipment
5,000,000	Clearing and rough grading for CDD Cell 2A – The current CDD cell is anticipated to reach capacity in 2027. Once rough grading is completed, a liner system will need to be installed.
350,000	Landfill gas wellfield expansion in MSW Cell 3A – Expansion of the landfill gas collection system will help to maintain adequate flows to the gas to energy plant, in addition to controlling fugitive gas odors. Expansion is an ongoing process as the landfill grows and older wellfield components fail. It is anticipated that additional funding will be necessary every few years to maintain and expand the system into new waste. Estimated yearly operating costs: \$4,000
\$6,215,000	Total Landfill Fund Capital
<b>Shawneeland Sanitary District Fund:</b>	
\$150,000	Replacement 4x4 backhoe with extend boom and swivel bucket – used – This purchase will replace a 20-year-old piece of equipment.
10,000	Park benches and shelters – This purchase will allow seating around the pond and additional shelters for the residents to utilize while enjoying the local amenities.
\$160,000	Total Shawneeland Sanitary District Fund Capital
<b>EMS Revenue Recovery Fund:</b>	
\$130,000	Replacement of two LifePak 35 AED/Monitors
48,000	Replacement of three Lucas chest compression devices
\$178,000	Total EMS Revenue Recovery Fund Capital
<b>School Funds:</b>	
\$7,357,579	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses/Private Purpose Funds – Capital outlay expenditure appropriations for FY2026 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.
5,000,000	School Capital Fund – Capital outlay expenditure appropriations for FY2026 for the School Capital Fund is non-routine capital that will not affect current and future operating funds but will help preserve building assets.
\$12,357,579	Total School Funds Capital
\$25,560,227	Total Capital – All Funds

As stated, the items in this table are included in the approved FY2026 budget. This table does not necessarily match the CIP table on pages 298-300. 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 FY2024, the Board of Supervisors transferred and appropriated \$17,387,604 to the Capital Fund. At the time of the transfer, the fund had a balance of \$53,480,502, creating an ending balance of \$70,868,106.

### Projects:

In FY2025, funding was provided for HVAC and roof replacements, new Cisco phone system with WebEx calling migration, 23 Sheriff replacement vehicles, citizen convenience site upgrades, new equipment for Parks and Recreation, and funds for school capital projects.

In FY2026, funding was provided as follows:

General Fund capital purchases	\$3,955,775
School Capital Fund for capital projects	4,000,000
Transportation Fund	7,000,000
	\$14,955,775

## 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. Beginning in FY2025, the Airport Capital Fund was included in the budget process.

### Budget Summary

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$11,546	\$56,684	\$20,000	\$20,000	\$0	0.00%
Capital/Leases	4,494,909	8,758,630	25,549,357	10,372,700	-15,176,657	-59.40%
<b>Total</b>	4,506,455	8,815,314	25,569,357	10,392,700	-15,176,657	-59.35%
Other Localities/Sources	81,673	59,984	339,026	62,432	-276,594	-81.58%
State Funds	5,742,159	2,956,381	10,654,402	529,908	-10,124,494	-95.03%
Federal Funds	3,002,545	1,642,091	12,018,484	9,641,565	-2,376,919	-19.78%
Loan Proceeds	0	0	2,406,560	0	-2,406,560	-100.00%
Carry Forward Prior Year	96,541	4,052,622	0	0	0	0.00%
<b>Local Tax Funding</b>	\$21,719	\$104,236	\$150,885	\$158,795	\$7,910	5.24%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

FY2026 Planned Capital Projects	Cost
Rehabilitate/Construct Parallel Taxiway Section 2/3 (Construction)	\$9,000,000
Bipartisan Infrastructure Legislation (BIL) Eligible Project	622,700
US Homeland Security Airport Access Control & Gate Projects (Design/Construction)	500,000
Northside Site Prep (Design)	150,000
State Eligible Capital Maintenance Projects	50,000
Local Capital Project Expenditures	70,000
	<b>\$10,392,700</b>

## 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

	FY2023 Actual	FY2024 Actual	FY2025 Adopted Budget	FY2026 Adopted Budget	Change FY25 to FY26	
<b>Costs</b>						
Operating	\$361,378	\$59,618	\$1,000,000	\$1,000,000	\$0	0.00%
Capital	6,306,723	2,886,718	3,000,000	4,000,000	1,000,000	33.33%
<b>Total</b>	6,668,101	2,946,336	4,000,000	5,000,000	1,000,000	25.00%
State Funds	4,117,427	0	0	0	0	0.00%
Carry Forward Prior Year	4,837,375	3,310,246	1,000,000	1,000,000	0	0.00%
<b>Local Tax Funding</b>	\$1,023,546	\$877,282	\$3,000,000	\$4,000,000	\$1,000,000	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

FY2026 Capital Purchase/Project	Cost
Continuing capital projects begun in FY2025 but not completed by end of FY2025	\$1,195,000
Fire protection – fire alarm replacement at Millbrook High School	300,000
Fire protection – fire alarm replacement at James Wood Middle School	275,000
Water heater replacement, locker rooms at Millbrook High School	100,000
HVAC fresh air units at Sherando High School	2,000,000
HVAC cooling tower at Orchard View Elementary School	380,000
Playground equipment at Armel Elementary School	250,000
Playground equipment at Apple Pie Ridge Elementary School	250,000
Playground equipment at Indian Hollow Elementary School	250,000
	<b>\$5,000,000</b>

## Acronyms/Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987  
New Terminal Building Opened in 2024



## **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

**CAD:** Career Advancement and Development

**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

**ISAEF:** 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.