



**AGENDA**  
**BOARD OF SUPERVISORS**  
**WEDNESDAY, JANUARY 28, 2026**  
**5:30 PM**  
**BOARD MEETING ROOM**  
**107 NORTH KENT STREET, WINCHESTER, VIRGINIA 22601**

**Call to Order**

**Discussion Item(s)**

- A. Budget Request: Parks & Recreation Department
- B. County Administrator Review:
  - 1- Revenue Sources
  - 2- Capital Fund
  - 3- Fund Balance



# FY 2027 Proposed Budget



FREDERICK COUNTY  
**PARKS & RECREATION**

 [fcprd.net](http://fcprd.net)

*Making life better!*



## Mission

FCPRD is committed to promoting and providing quality parks and recreational facilities, programs, and leisure opportunities for our community.

## Vision

Our vision is to build community through people, parks, and recreational opportunities.



# Major Accomplishments in FY 25

Sprayground  
for Clearbrook

Outdoor  
Fitness  
Equipment/FHP

CB Lake Repair

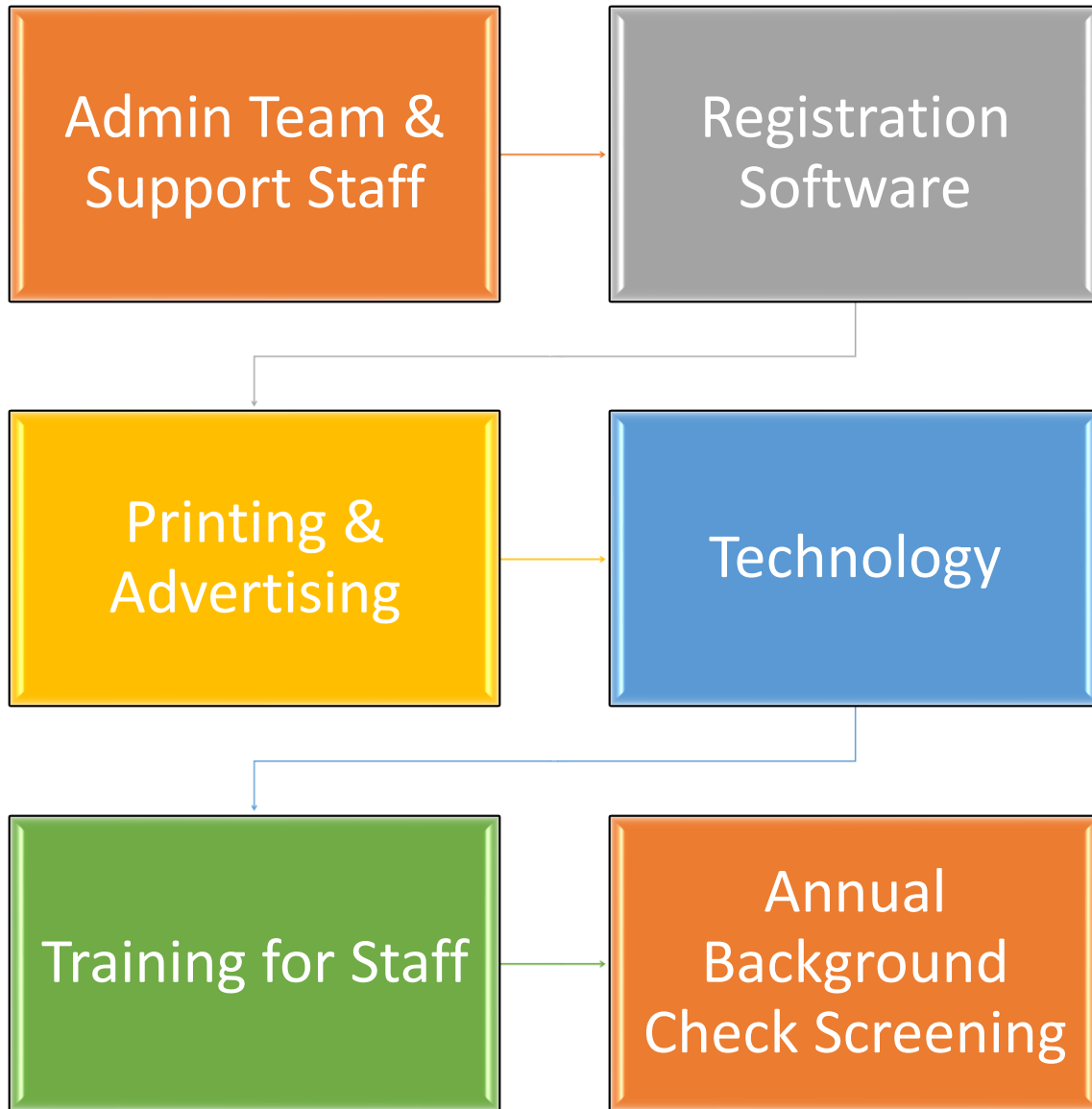
New Siding  
Pool Buildings

Paved and  
Expanded RHP  
Lot

Replaced the  
Smaller CB  
Playground

Paving of  
Sherando  
Parking Lots

Expanded the  
Walking Trail at  
Clearbrook



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# Recreation Division (7104)



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220 Recreation  
Programs Planned

112,00 Program  
Participants

Provided 75 PLAY  
Fund Scholarships

Over 800  
children/day at  
basicREC

23 Special Events  
Bringing over  
65,000 to the  
parks

Over 21,000  
General Pool  
Admissions

22 Senior Citizen  
Trips and 3 Special  
Events

New Bluegrass and  
BBQ Event

5,970 Race  
Participants in  
2025





# Looking Ahead, What's New

- Outdoor Adventure
- Guided Hikes
- Additional Special Needs Programs
- Glow Disc Golf
- Enhanced Halloween Happenings



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## Parks And Facilities

- Maintain the parks at Sherando, Clearbrook, Rose Hill, Frederick Heights, and Stonewall Park along with the trail around the lake at the Bowman Library
- Outdoor field maintenance and athletic field prep for all Frederick County Public Schools
- 10 Miles of Shared Use Trails and 4 Miles of Mountain Bike Trails
- Provide facilities for three Youth Sports Partners to assist in bringing baseball, softball, and soccer to over 2,800 area youth
- Provide facilities for Area 13 Special Olympics

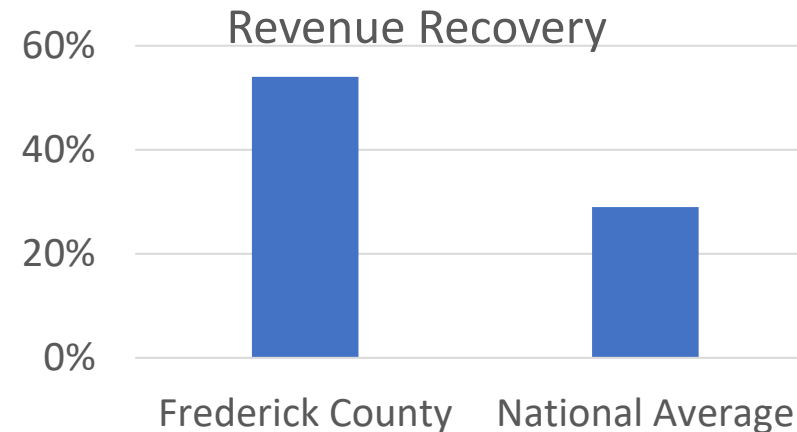




# The Fiscal 2027 Operating Budget Request

	<b>FY 2027 Requested Budget</b>
Operating Expenditures	\$9,249,562.00
Revenue	\$4,276,469.00
Net	\$4,973,093.00

	Frederick County	National Average
Revenue Recovery	47.0 %	24.6%
Expenditure Per Capita	\$94.28	\$94.77
Revenue Per Capita	\$43.59	\$21.71





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# Operating Capital Needs

Capital Need	Investment
Sherando Park Playground Replacement	\$ 600,000
14 Passenger Bus (Recreation Div.)	\$99,000
¾ Ton Pick-Up & 16 Ft. Trailer (CB)	\$40,000
Frederick Heights Playground	\$100,000
Tree Chipper (Sherando)	\$16,000
Ballfield Groomer (Sherando)	\$9,000
2 WD Ranger Truck Replacement (Sherando)	\$22,000
SGMEF (Clearbrook and Sherando)	\$99,395



# Planning for the Future, Capital Improvements

- Recreation Center
- Sherando Park Spray-ground
- Sherando Park Softball Complex w/Parking
- Abrams Creek Greenway
- Greenwood Mill CC Indoor Playground
- Sherando Park Lake Trail
- Bowman Playground
- Clearbrook Park Multi-Purpose Space
- Clearbrook Park Boathouse Shelter
- Clearbrook Lake Renovation (North End)



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Questions?



# Budget Workshop

January 28, 2026

# Revenue Sources

## Primary Revenue Sources

<u>Tax</u>		<u>Increase</u>	<u>Revenue</u>
Real Property	\$	0.01	1,800,000
Personal Property	\$	0.01	143,000
<sup>(1)</sup> Meals Tax	\$	0.01	1,900,000
Cigarette Tax	\$ 0.40/ 20 pack		1,414,005
<sup>(2)</sup> Sales Tax	\$	0.01	24,134,152

(1) The meals tax is currently \$0.04. You are allowed to raise it to \$0.06.

(2) The sales tax is currently at the maximum. The information above is provided to show the revenues that would be generated if the State approves the one percent sales tax for schools and if the BOS were to consider moving forward with a referendum.



# Revenue Sources

## Primary Revenue Sources

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(3) The sales tax is currently at the maximum. The information above is provided to show the revenues that would be generated if the State approves the one percent sales tax for schools and if the BOS were to consider moving forward with a referendum.

# Tax Comparisons

Jurisdiction	Real Property Tax (Per \$100 of assessed value)	Personal Property Tax /\$100	Cigarette Tax (per 20 cig pack)	Meals Tax (%)
Frederick County	0.48	4.23	0	4.0
Winchester	0.80	4.8	\$0.50	6.5
Harrisonburg	1.01	3.45	\$0.30	7.0
Shenandoah County	0.64	4.11	\$0.40	
Warren County	0.47	4.28	0	5.0
Loudon County	0.81	4.15	\$0.40	0
Stafford County	0.92	5.72	\$0.40	6.0

# Capital Fund

## Estimated Capital Funding Available January 7, 2026

Balance per General Ledger (see  
attached)

30,783,409

### Current Funding Commitments:

Construcion Costs - Fire Co. 22 (A)

8,290,282

Charlestown Park Grant Match

2,800,000

Radio Supplement (B)

5,000,000

16,090,282

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14,693,127

(A) Does not include furnishings

(B) Estimate Only



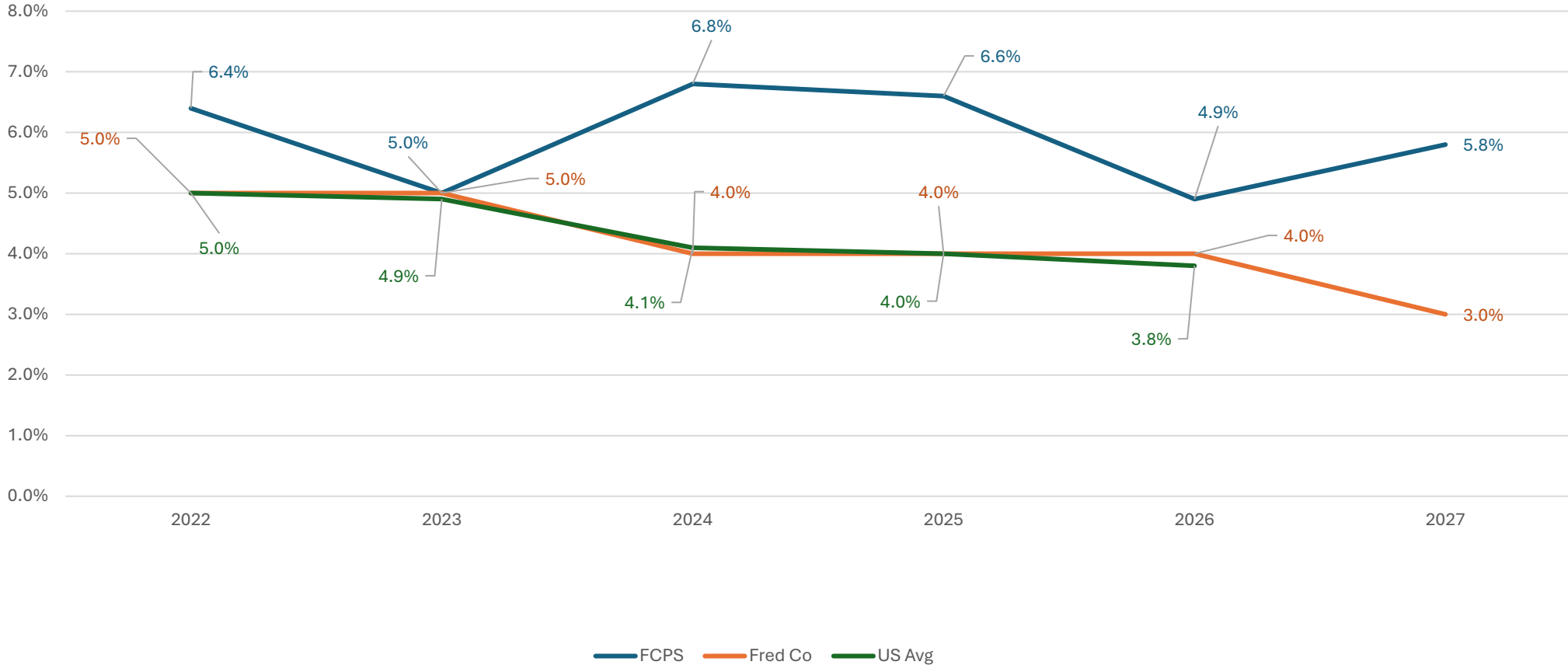
# Fund Balance

## General Fund Balances

Conservation Easement	4,979.85
Peg Grant	135,230.74
Parks and Rec	153,000.35
Non-Current Loan	657,083.23
Courthouse ADA	650,238.60
Opioid Settlement	1,029,873.81
Animal Shelter	1,489,446.78
Proffers	9,753,561.48
Esummons	228,227.74
Unreserved (A)	56,846,375.53

(A) Minimum per policy is  
17% of GF Budget  
GF Budget with, would be  
\$49 million

# Salary Increases



# Budget Shortfall

## Budget Overview FYE 2027

Budgeted Revenue	\$	264,286,896
Budgeted Expenses		(266,923,918)
Shortfall before additional Costs	\$	(2,637,022)
Capital Requests		(9,715,194)
New Positions		(1,637,116)
School Request		(18,204,895)
School Capital		(4,768,000)
Fire Equipment		(1,395,000)
Transportation		(2,000,000)
Additional Health Insurance		(2,000,000)
Shortfall before any cost reductions	\$	(42,357,227)

# Budget Shortfall with Reductions

## Budget Overview FYE 2027

Budgeted Revenue	\$ 264,286,896
Budgeted Expenses	<u>(266,923,918)</u>
Shortfall before additional Costs	<b>\$ (2,637,022)</b>
Capital Requests	(9,715,194)
New Positions	(1,637,116)
School Request	(18,204,895)
School Capital	(4,768,000)
Fire Equipment	(1,395,000)
Transportation	(2,000,000)
Additional Health Insurance	<u>(2,000,000)</u>
Shortfall before cost reductions	<b>\$ (42,357,227)</b>
Reduce School Request (would leave a transfer amount of \$6,204,895)	12,000,000
Reduction for VRS Costs	700,000
Eliminate 8 firefighters	844,960
Reduce School Capital	4,768,000
Reduce County Capital	<u>6,000,220</u>
Adjusted Shortfall	<b>\$ (18,044,047)</b>
Use of Capital Fund	<u>10,000,000</u>
Shortfall before further adjustments	<b>\$ (8,044,047)</b>



# Budget Shortfall with Reductions and Added Revenues

## Budget Overview FYE 2027

Budgeted Revenue	\$ 264,286,896
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Adjusted Shortfall	<b>\$ (18,044,047)</b>
Use of Capital Fund	<u>10,000,000</u>
Shortfall before further adjustments	<b>\$ (8,044,047)</b>
\$0.02 increase in Real Property Tax	3,600,000
\$0.02 increase in Meals Tax	<u>3,800,000</u>
Shortfall after revenue increases	(644,047)

# Calendar Discussion

**Budget Overview**  
**FYE 2027**

(1)	Budgeted Revenue	\$ 264,286,896
(2)	Budgeted Expenses	(266,923,918)
	Shortfall before additional Costs	<b>\$ (2,637,022)</b>
(3)	Capital Requests	(9,715,194)
(4)	New Positions	(1,637,116)
(5)	School Request	(18,204,895)
(6)	School Capital	(4,768,000)
(7)	Fire Equipment	(1,395,000)
(8)	Transportation	(2,000,000)
(9)	Additional Health Insurance	(2,000,000)
	Shortfall before any cost reductions	<b>\$ (42,357,227)</b>

- (1) From the budget workbook - Under Revenues Tab, page 21
- (2) From the budget workbook - Under Expenditures Tab, page 92
- (3) From the budget workbook - under the Capital Tab
- (4) From the budget workbook - under the New Postions Tab
- (5) From FCPS Superintendent Proposed Budget - page 42
- (6) From FCPS Superintendent Proposed Budget - page 46
- (7) From Fire apparatus Priority list, items 1 & 2 (note: these items were not included in the Capital section of Budget Workbook but are included in the Five Year Capital Plan; thus, needed to be added)
- (8) Planning recommendation for Transportation Fund
- (9) Health Insurance costs budgeted at 8% is probably insufficient to cover expected cost increase

**Budget Overview - Possible Reductions  
FYE 2027**

(1)	Budgeted Revenue	\$ 264,286,896
(2)	Budgeted Expenses	<u>(266,923,918)</u>
	Shortfall before additional Costs	<b>\$ (2,637,022)</b>
(3)	Capital Requests	(9,715,194)
(4)	New Positions	(1,637,116)
(5)	School Request	(18,204,895)
(6)	School Capital	(4,768,000)
(7)	Fire Equipment	(1,395,000)
(8)	Transportation	(2,000,000)
(9)	Additional Health Insurance	<u>(2,000,000)</u>
	Shortfall before cost reductions	<b>\$ (42,357,227)</b>
(10)	Reduce School Request (would leave a transfer amount of \$6,204,895)	12,000,000
(11)	Reduction for VRS Costs	700,000
(12)	Eliminate 8 firefighters	844,960
(13)	Reduce School Capital	4,768,000
(14)	Reduce County Capital	<u>6,000,220</u>
	Adjusted Shortfall	<b>\$ (18,044,047)</b>
(15)	Use of Capital Fund	<u>10,000,000</u>
	Shortfall before further adjustments	<b>\$ (8,044,047)</b>

- (1) From the budget workbook - Under Revenues Tab, page 21
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- (7) From Fire apparatus Priority list, items 1 & 2 (note: these items were not included in the Capital section of Budget Workbook but are included in the Five Year Capital Plan; thus, needed to be added)
- (8) Planning recommendation for Transportation Fund
- (9) Health Insurance costs budgeted at 8% is probably insufficient to cover expected cost increase
- (10) To Balance Budget
- (11) Retirement costs (VRS) came in less than budgeted
- (12) Although plan was to add 8 firefighters per year for 10 years, Chief agreed we could miss one year to help balance budget  
Number comes from New Positions Tab in Budget Workbook page 1
- (13) To Balance Budget
- (14) Reductions made after discussion with Parks & Red Director in order to balance the budget
- (15) From first page of Other/Misc. tab in Budget Workbook (leaves a balance of \$4,693,127)



**Capital Requests with  
County Administrator Adjustments**

Electoral Board

Voting Equipment 346,650

Sheriff

Axon Lemur 2 Drone 28,900

Axon Skydio 16,800

Fire & Rescue

Ford F150 Responder Series 48,993

Truck Cap, Equip, Ect. 32,877

Engineering

4x4 Vehicle 40,000

Parks & Recreation

Recreation Center Design 2,000,000

Sherando Park Spray Ground 750,000

Sherando Park Softball Complex 1,550,000

Greenwood Mill Indoor Playground 150,000

3/4 Ton Pickup 30,000

16 ft Flatbed Trailer 10,000

2 WD Compact Truck 22,000

Tree Chipper 16,000

Ventrac Ballfield Groomer 9,000

Sherando Lake Trail 350,000

Bowman Library Playground 400,000

Frederick Heights Playground Replacement 100,000

14 Passenger Van 99,000

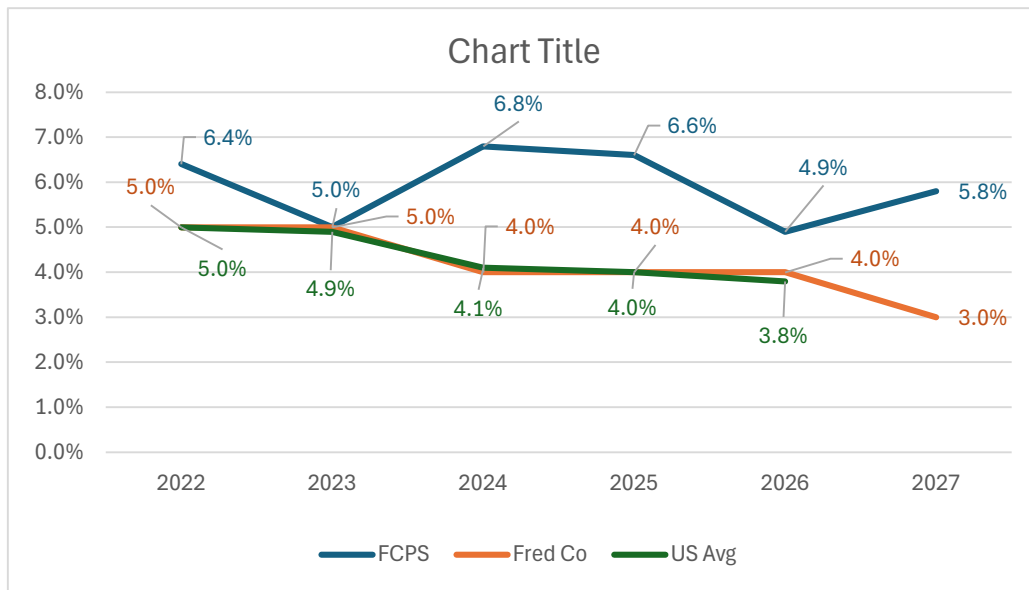
Total Reductions 6,000,220

**FCPS**  
**Level One Capital Funding**  
*(page 46 FCPS Superintendent Proposed Budget)*

Middletown ES	HVAC	500,000
Indian Hollow	Roofing	550,000
Orchard View ES	Sand Filter System	190,000
Apple Pie Ridge ES	Emer Generator	350,000
Dowell Howard Ctr	Emer Generator	350,000
Stonewall ES	HVAC	75,000
Dowell Howard Ctr	HVAC	950,000
Redbud Run ES	HVAC	75,000
Apple Pie Ridge ES	Electrical	478,000
James Wood MS	Electrical	750,000
Various Sites	Building Automation	<u>500,000</u>
		4,768,000

## Yearly Pay Increases

FYE	FCPS	Fred Co	US Avg
2022	6.4%	5.0%	5.0%
2023	5.0%	5.0%	4.9%
2024	6.8%	4.0%	4.1%
2025	6.6%	4.0%	4.0%
2026	4.9%	4.0%	3.8%
2027	5.8%	3.0%	3.0%



Numbers for US average are for all nonfarm employees  
Statistic generated by the Economic Policy Institute based on  
Bureau of Labor Statistics



**Fire Apparatus Priority Listing**

<u>Priority</u>	<u>CIP Fiscal Y</u>	<u>Apparatus</u>	<u>Ownership</u>	<u>Projected County Cost</u>	<u>Projected Volunteer Cost</u>	<u>Projected Total Cost</u>
1	FY 27	Engine 21	Millwood	\$720,000	\$480,000	\$1,200,000
2	FY 27	Tanker 16	County	\$675,000		\$675,000
3	FY 27	Ambulance 16-2	County	\$475,000		\$475,000
4	FY 27	Ambulance 19-1	County	\$475,000		\$475,000
5	FY 27	Tanker 19	County	\$675,000		\$675,000
6	FY 27	Tanker 14	County	\$675,000		\$675,000
7	FY 27	Rescue Squad 21	County	\$1,500,000		\$1,500,000
8	FY 27	Attack 19	North Mountain	\$450,000	\$300,000	\$750,000
9	FY 28	Ambulance 20-2	County	\$510,625		\$510,625
10	FY 28	Tanker 12	County	\$725,625		\$725,625
11	FY 28	Tanker 13	County	\$725,625		\$725,625
12	FY 28	Engine 15	Round Hill	\$774,000	\$516,000	\$1,290,000
13	FY 28	Rescue Engine 20	Reynolds Store	\$900,000	\$600,000	\$1,500,000
14	FY 29	Tower 16	Gainesboro	\$1,620,000	\$1,080,000	\$2,700,000
15	FY 28	Attack 16	Gainesboro	\$486,000	\$324,000	\$810,000
16	FY 28	Brush 11	Stephens City	\$135,000	\$90,000	\$225,000
17	FY 28	Attack 14	Gore	\$486,000	\$324,000	\$810,000
18	FY 29	Brush 16	Gainesboro	\$147,000	\$98,000	\$245,000
19	FY 29	Tanker 20	County	\$776,250		\$776,250
20	FY 29	Brush 19	North Mountain	\$147,000	\$98,000	\$245,000
21	FY 29	Brush 20	Reynolds Store	\$147,000	\$98,000	\$245,000
22	FY 30	Tanker 17	County	\$834,469		\$834,469
23	FY 31	Ambulance 12-1	County	\$634,348		\$634,348
24	FY 31	Attack 12	Middletown	\$595,350	\$396,900	\$992,250
25	FY 31	Brush 18	Greenwood	\$169,050	\$112,700	\$281,750
26	FY 31	Brush 13	Clear Brook	\$169,050	\$112,700	\$281,750
27	FY 31	Brush 14	Gore	\$169,050	\$112,700	\$281,750
28	FY 32	Engine 11	Stephens City	\$979,110	\$652,740	\$1,631,850
29	FY 32	Attack 17	Star Tannery	\$625,117	\$416,745	\$1,041,862
30	FY 33	Quint 18	Greenwood	\$1,680,000	\$1,120,000	\$2,800,000
31	FY 35	Brush 15	Round Hill	<u>\$186,000</u>	\$124,000	\$310,000
				\$19,266,669		

## **GENERAL FUND – Fund Balances – at June 30, 2025**

### **Restricted:**

- a. PEG grant - \$135,231  
Recurring charged imposed on cable subscribers to support the capital costs of public, educational, and governmental channel facilities. Per VA Code 15.2-2108.22
- b. Courthouse ADA - \$650,239  
Courthouse Construction and Maintenance Fee (CHCF) is a surcharge added to court costs for certain civil or criminal cases to fund facility maintenance. Per VA Code 17.1-281
- c. Animal Shelter - \$1,594,447  
Donations reserved.
- d. Proffers - \$10,253,561  
Voluntary commitments made by developers to mitigate the impact of new developments on public infrastructure.
- e. Opioid - \$1,029,874  
Settlement funds paid by prescription opioid manufacturers to abate and remediate the opioid epidemic. For efforts to treat, prevent, and reduce opioid use disorder and misuse. Per individual settlement agreements and the VA Opioid Abatement Authority (OAA).

### **Committed:**

- a. General government - \$2,819,842  
Year end open POs – carried forward
- b. Education - \$1,487,201  
Year end open POs – carried forward
- c. E-summons - -\$228,228  
Sheriff electronic summons system. Per VA Code 17.1-279.1.
- d. Sheriff - \$1,000  
Drug Task Force

e. EDA - \$5,000,000

Clausen Chocolate incentive reserve. Per BOS resolution 5/14/25.

f. Parks - \$221,000

Recreation reserve fund. Per P&R Commission adoption Jan 2024.

- Recreation Assistance - donations
- Capital Projects - donations
- General Park Improvement - donations
- Grounds Maintenance – collected from FCPS

COUNTY OF FREDERICK, VIRGINIA

Notes to Financial Statements  
At June 30, 2025 (Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)**

**Q. Fund Balance (Continued)**

The following is a detail of fund balances at June 30, 2025:

Category	General Fund	Shawneeland Sanitary District Fund	Capital Projects Fund	School Debt Service Fund	Other Governmental Funds	Total Primary Government	Component Unit School Board
<b>Nonspendable:</b>							
Prepaid Expenditures	\$ 3,422	\$ -	\$ -	\$ -	\$ -	\$ 3,422	\$ -
Inventory	-	-	-	-	-	-	145,325
Total Nonspendable	\$ 3,422	\$ -	\$ -	\$ -	\$ -	\$ 3,422	\$ 145,325
<b>Restricted:</b>							
Peg grant	\$ 135,231	\$ -	\$ -	\$ -	\$ -	\$ 135,231	\$ -
Courthouse ADA Fees	650,239	-	-	-	-	650,239	-
Animal Shelter	1,594,447	-	-	-	-	1,594,447	-
Proffers	10,253,561	-	-	-	-	10,253,561	-
Opioid settlement	1,029,874	-	-	-	-	1,029,874	-
VDOT - Roads	-	-	11,596,626	-	-	11,596,626	-
Grants	-	-	-	-	-	-	1,639,516
Unexpended Bond Proceeds: School Improvements	-	-	-	-	-	-	6,856,174
Total Restricted	\$ 13,663,352	\$ -	\$ 11,596,626	\$ -	\$ -	\$ 25,259,978	\$ 8,495,690
<b>Committed:</b>							
General government - various	\$ 2,819,842	\$ -	\$ -	\$ -	\$ -	\$ 2,819,842	\$ -
Education	1,487,201	-	-	-	-	1,487,201	4,201,946
Capital Projects	-	-	55,461,560	-	-	55,461,560	8,227,133
School Textbooks	-	-	-	-	-	-	4,473,383
School Activities	-	-	-	-	-	-	2,675,188
Cafeteria	-	-	-	-	-	-	3,244,780
E-Summons	228,228	-	-	-	-	228,228	-
Sheriff	1,000	-	-	-	-	1,000	-
Economic Development	5,000,000	-	-	-	-	5,000,000	-
Parks and Recreation	221,000	-	-	-	-	221,000	-
Shawneeland District	-	1,946,007	-	-	-	1,946,007	-
Court Services	-	-	-	-	43,847	43,847	-
Comprehensive Services Act	-	-	-	-	420,143	420,143	-
Total Committed	\$ 9,757,271	\$ 1,946,007	\$ 55,461,560	\$ -	\$ 463,990	\$ 67,628,828	\$ 22,822,430
<b>Assigned:</b>							
Conservation Easement	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ 4,980	\$ -
Debt Service	-	-	-	116,586	-	116,586	-
Total Assigned	\$ 4,980	\$ -	\$ -	\$ 116,586	\$ -	\$ 121,566	\$ -
<b>Unassigned</b>	\$ 66,560,353	\$ -	\$ -	\$ -	\$ -	\$ 66,560,353	\$ -
<b>Total Fund Balance</b>	\$ 89,989,378	\$ 1,946,007	\$ 67,058,186	\$ 116,586	\$ 463,990	\$ 159,574,147	\$ 31,463,445

**R. Economic Incentive Grants Payable**

Economic incentive grants payable are recorded when, in management's opinion, failure by the grantee to meet the performance criteria is unlikely. Refunds of these incentives are reflected as revenues when collection is determined to be likely.



# After Meeting Action Report

Economic  
Development



## AGENDA

BOARD OF SUPERVISORS  
WEDNESDAY, MAY 14, 2025

7:00 PM

BOARD MEETING ROOM

107 NORTH KENT STREET, WINCHESTER, VIRGINIA 22601

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Adoption of Agenda Adopted – Slaughter/Lockridge
5. Citizen Comments – For agenda items that are not the subject of a Public Hearing
6. Consent Agenda – Adopted – Slaughter/Wells 6-0, Dunn absent
  - 6.A. Approval of Regular Meeting Minutes of April 23, 2025  
BOS05-14-25Minutes250423.pdf
  - 6.B. Acceptance of Public Safety Committee Report of April 24, 2025  
BOS05-14-25PublicSafetyCommReport250424.pdf
  - 6.C. Approval of Commonwealth's Development Opportunity Fund Performance Agreement and Adoption of Resolution Approving a General Fund Supplemental Appropriation and an Economic Development Authority Supplemental Appropriation in the amount of \$5,000,000.00 for a Local Economic Development Incentive Grant as stated in the Performance Agreement to Assist in the Location for Clasen Quality Chocolate in Frederick County and Approval and Appropriation of a Payment of \$3,000,000.00 to the Economic Development Authority of Frederick County, Virginia from the Commonwealth Opportunity Fund to Assist in Expanding the Operation for Clasen Quality Chocolate in Frederick County, VA.  
BOS05-14-25Clasen\_FCBOS\_PAsResolution.pdf
  - 6.D. Resolution Ratifying the Declaration of a Local State of Emergency for Frederick County, Virginia, as a Result of Flooding  
BOS005-14-25LocalEmergencyDecFlooding.pdf

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*Frederick County Board of Supervisors*

**RESOLUTION**

**CLASEN QUALITY CHOCOLATE**

**WHEREAS**, Clasen Quality Chocolate, has made known its intent to locate its operation by making new real property and machinery and tools improvements; and create jobs.

**BE IT RESOLVED**, that the Board of Supervisors for the County of Frederick, Virginia, does hereby approve a General Fund Supplemental Appropriation and an Economic Development Authority Supplemental Appropriation in the amount of \$5,000,000.00 for a Local Economic Development Incentive Grant as stated in the Performance Agreement to assist in the location for Clasen Quality Chocolate in Frederick County, Virginia.

**BE IT RESOLVED**, that the Board of Supervisors for the County of Frederick, Virginia, does hereby approve and appropriate the payment of \$3,000,000.00 to the Economic Development Authority of Frederick County, Virginia from the Commonwealth Opportunity Fund to assist in expanding the operation for Clasen Quality Chocolate in Frederick County, Virginia.

**BE IT RESOLVED**, that said funds are subject to an executed Performance Agreement outlining the required performance criteria.

**BE IT FURTHER RESOLVED**, that the Board of Supervisors for the County of Frederick, Virginia, does authorize the County Administrator to execute the Performance Agreement on its behalf.

Upon motion duly made by Vice Chairman Slaughter, seconded by Supervisor Wells, and on the votes hereafter recorded,

**ADOPTED**, this 14<sup>th</sup> day of May 2025

Josh E. Ludwig .	Aye	Heather H. Lockridge	Aye
Judith McCann-Slaughter	Aye	Robert W. Wells	Aye
John Jewell	Aye	Robert T. Liero	Aye
Blaine P. Dunn	Absent		

**A COPY TESTE:**

*Michael Bollhoefer*  
Michael Bollhoefer, Clerk  
Board of Supervisors

# Parks

## **RECREATION RESERVE FUND**

**500.20**

### **PURPOSE:**

The Recreation Reserve Fund within the Frederick County Reserve Fund will be used for Frederick County residents who need financial assistance for their children to participate in recreation programs and to assist Frederick County in raising funds to fund capital projects identified in the Frederick County Comprehensive Plan. This fund is not intended to provide funds which can be substituted for traditional tax base funding.

### **GOAL:**

Increase Frederick County youth participation in recreation for those who are unable to afford recreation programs and provide recreation facilities identified in the Frederick County Comprehensive Plan.

### **POLICY:**

There are four types of funds within the Recreation Reserve Fund: Recreation Reserve Fund, Capital Projects Fund, General Park Improvement Fund, and School Grounds Maintenance Equipment Fund.

#### **A. Recreation Assistance Fund:**

Funds dedicated for Recreation Assistance will be placed in the Recreation Reserve Fund within Frederick County's Reserve Fund as they are received. Each donation will be noted in a revenue code (10GL-3-010-018990-0027). Donations are non-refundable.

These funds will be utilized for individuals seeking recreation assistance based on their income level according to the Economic Assistance Policy (#500.08). Each time an individual requests assistance, Parks and Recreation staff will apply the standards from Policy #500.08. If the individual is eligible to receive assistance and funds are available, assistance will be provided and accounted for in the department's registration system. Staff will request the Commission to recommend receiving the discounted registration fees from the Recreation Reserve Fund's Recreation Assistance Fund at the July Parks and Recreation Commission meeting. This request will be forwarded to the Finance Committee for recommendation to the Board of Supervisors for reimbursement. The Recreation Assistance Fund is known as the PLAY Fund, an acronym for People Lending Assistance to Youth.

#### **B. Capital Project Funds**

A capital project fund may be created for any capital project approved by the Frederick County Parks and Recreation Commission and Frederick County Board of Supervisors. Twenty percent of the total project cost must be pledged prior to the establishment and acceptance of donations for a specific capital project fund in a revenue code (10GL-3-010-018990-0027).

The Frederick County Parks and Recreation Commission will recommend utilizing the money from the Recreation Reserve Fund within the Frederick County Reserve Fund to the Frederick County Finance Committee to recommend to the Frederick County Board of Supervisors. The

Frederick County Board of Supervisors must approve the disbursement of the Recreation Reserve Fund money within the Frederick County Reserve Fund.

**C. General Park Improvement Fund**

The general park improvement fund is for donations made to improve existing parks or facilities. Donations may be of any amount, deposited into revenue code (10GL-3-010-018990-0027), and are non-refundable.

The Parks and Recreation Commission will recommend the use of General Park Improvement Funds to the Finance Committee and the Board of Supervisors specifying the particular improvement.

**D. School Ground Maintenance Equipment Fund**

The school ground maintenance equipment fund is revenues collected from the Frederick County Public School system to purchase equipment used to maintain the school system's grounds. Revenues represent an equipment rate billed to the school system and will be deposited into revenue code (10GL-3-010-019110-0064).

Offsetting expenditures and revenues will be included within the Department's fiscal year budget request to fund future purchases of replacement equipment. At the July Parks and Recreation Commission meeting, staff will request to the Commission to either utilize funds from the Reserve Fund Balance (0-010-000240-2444) to offset expenditures exceeding revenue or to reserve revenues exceeding expenditures. This request will be forwarded to the Finance Committee for recommendation to the Board of Supervisors.

**Auditing/Accountability:**

All funds within the Recreation Reserve Fund will be accounted for annually by the Parks and Recreation Department based on the balance provided by the Frederick County Finance Department and the Parks and Recreation Department. This balance and activity will be reported to the Parks and Recreation Commission annually.

*Approved: Jan 2024*