



ANNUAL BUDGET

FISCAL YEAR 2025

ADOPTED MAY 28, 2024

EXPLORE OUR BUDGET

The City of Winchester's Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the departments, agencies and projects that support our City.

BUDGET OVERVIEW

- City Manager's Message
- Organizational Chart
- City Council
- Strategic Plan
- Budget Process Overview and Calendar
- Budget Organization
- Operating Funds Structure
- Long Range Financial Planning and Forecasts
- Community Profile

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- General Fund

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- Revenues & Expenditures by Funds
- Revenues, Expenditures & Changes in Fund Balances
- Position Summary Schedule
- General Fund Revenue Summary
- General Fund Expenditure Summary
- Budget Trends
- Budget in Brief

FIVE YEAR CAPITAL IMPROVEMENT PLAN

- Five Year Capital Plan Summary

DEBT INFORMATION

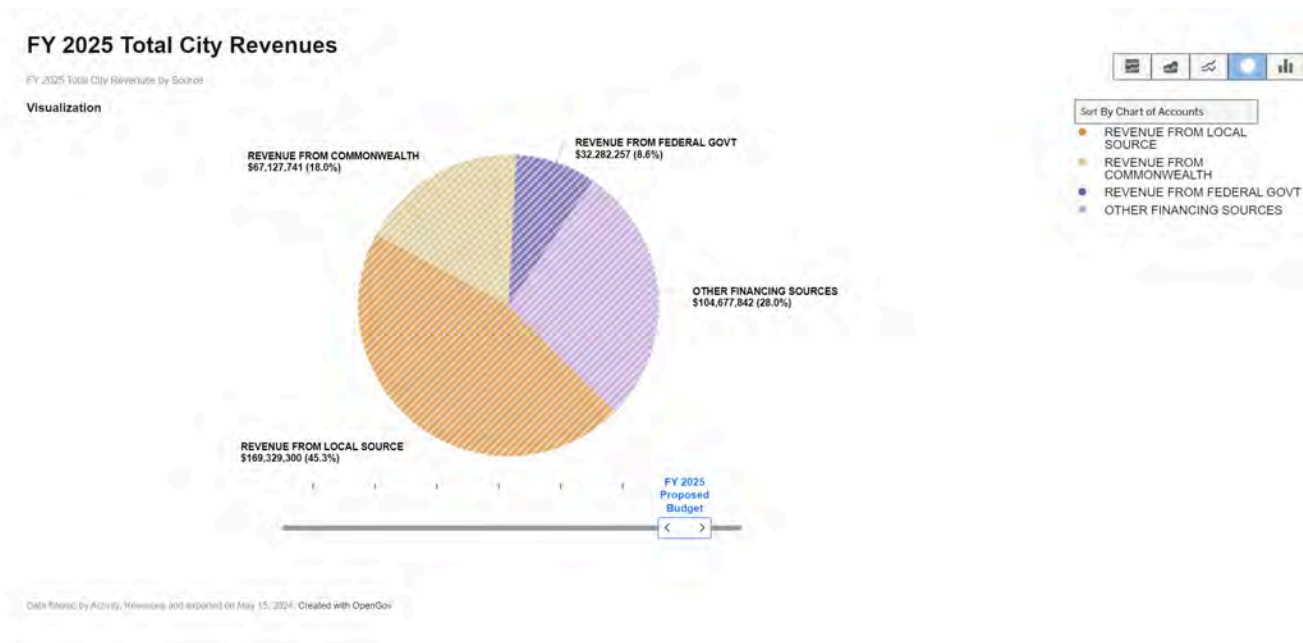
- Debt Summary
- Legal Debt Margin
- Debt Obligation Policy

OTHER INFORMATION

- Financial Management Policies
- Fund Balance Policy
- GFOA Distinguished Budget Presentation Award
- Glossary

OPERATING BUDGET BY THE NUMBERS

\$373,417,140 Million Total FY 2025 Proposed Operating Budget



BUDGET OVERVIEW

FY 2025 ANNUAL BUDGET



The City of Winchester's budget serves as a financial and policy plan that guides decisions made during each fiscal year. It also serves to communicate to its Citizens the goals for the upcoming year as well as the activities that will be carried out and the resources that will be used to accomplish those activities. The City's annual budget is a short-term plan subject to change based on circumstances that influence its execution such as shifting priorities, changes in the financial environment, and/or unforeseen events.

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BUDGET OFFICIALS

- Dan Hoffman, City Manager
- Mary M. Blowe, Deputy City Manager/Chief Financial Officer
- Celeste R. Broadstreet, Finance Director/Real Estate Administrator



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CITY MANAGER'S MESSAGE

FY 2025 ANNUAL BUDGET



Honorable Members of Council and Citizens of Winchester:

I am pleased to present to you and the citizens and businesses of the City of Winchester the FY2025 City Manager's Proposed Budget. The preparation of the annual budget is one of the most important processes undertaken by the City each year. The Budget is the financial plan that provides the resources required to carry out the priority projects identified in the City's Strategic Plan. The 2021 Strategic Plan was adopted by Council on September 28, 2021, and is the guidebook that provides the direction needed by City staff to develop the FY2025 Proposed Budget. For budget planning purposes, the FY2025 Proposed Budget is predicated on the City's five main strategic plan goals:

1. **Working Winchester** - Promote economic opportunity for all residents through small business supports and workforce development
2. **Building Winchester** - Establish the foundations for a vibrant community by stimulating development of affordable housing, revitalizing catalyst sites, and building smart infrastructure.
3. **Strengthening Winchester** - Foster a safe, healthy, and diverse community with ample opportunities for recreation, wellness and cultural activities.
4. **Moving Winchester** - Facilitate the movement of people and goods around the city in all modes with comfortable sidewalks and trails, expanded transit, and safe streets.
5. **Supporting Winchester** - Support the City's high-performing operations with effective and open communication, innovation, and sound fiscal policies.

The budget development process for FY2025 began in November 2023 when City Offices and Departments began developing their budget requests. City Offices and Departments were asked to carefully review their budgets and recommend cuts where possible, excluding mandatory and contractual obligations. Initial requests were submitted to the City's Finance Department by December 31, 2023, and totaled \$119,879,529, an increase of \$4,569,100 when compared to the fiscal year 2024 original budget. Individual meetings were held with departments and offices to review their budget requests in January 2024. During the months of January and February staff developed a budget based on the revenue trends and projected conservative organic growth in local revenues.

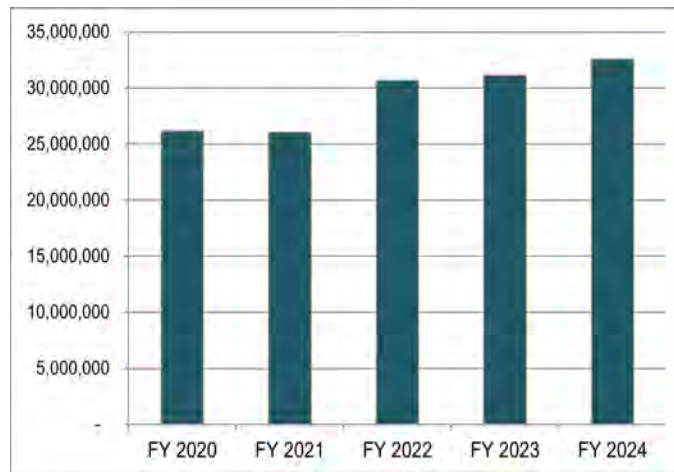
Disciplined Fiscal Policies:

City staff is mindful of Council's adopted financial policies and have developed this budget to not only adhere to our policies but have also implemented measures to ensure future compliance from a fiscal perspective. In addition, this budget has been developed with an emphasis placed on adherence to the three principals of sound financial planning:

- Fund Balance Policy
- Debt Policy
- Investment Policy

The City's healthy fund balance (total fund balance is projected to be \$32.3 million at the end of FY2024, or approximately 30.8% of general fund expenditures; unassigned fund balance is projected to be \$25.2 million or 24.0% of general fund expenditures) and our disciplined fiscal policies have resulted in the City of Winchester receiving the highly coveted AAA bond rating. As a city, we understand the importance of not allowing our cash balance to erode to a point where rating agencies are not comfortable with our debt to cash ratio. Maintaining a balance of planned spending and debt issuance is paramount to the fiscal strength of Winchester.

Fund Balance - General Fund FY 2020 - FY 2024



Revenues:

Based on the consensus of Council, the FY2025 Proposed Budget has been developed based on the real estate tax rate of 83¢ per \$100 of assessed value and an increase to the meals tax from 6% to 6.5% generating an additional \$900,000 in revenue. The City conducts a general reassessment of real property every two years. New values from the reassessment will be effective January 1, 2025. We have conservatively estimated revenues and continue to budget expenditures as cautiously as possible. Year-to-date FY2024 revenue numbers are on target and some areas are exceeding projections. Based on an analysis of current revenues, we have projected a slight increase for FY2025 in local funds revenue of \$1,492,500, which is attributed to positive trends in personal property, charges for services, and other local revenues, including \$350,000 for a newly implemented School Zone violation fine. Total local revenues increase for FY2025 including the meals tax increase is \$2,392,500 or 2.4%. Additionally, we are projecting an increase of \$429,000 from state revenue sources, an increase in Federal contributions of \$215,000, and an increase in fund balance use of \$525,500 for one-time expenditures. At the end of FY2024, we are projecting a slight decrease in the unassigned General Fund balance of \$0.6 million to \$25.2 million (24.0% of General Fund Expenditures). This decrease is due to the planned use of fund balance for one-time capital projects in FY2024. The City has a healthy unassigned fund balance well above the policy minimum of 20% of expenditures.

FUNDING FOR CORE SERVICES:

The FY2025 Proposed General Fund Budget provides funding for expenditures that are required for the continued operations of the City without reducing the level of services to the citizens of Winchester. The following are some of the major increases/(decreases) to the core services included in the proposed budget:

- 3.0 percent COLA increase, and a 2.0 percent adjustment to the pay scale (total cost of \$852,000 to the General Fund). These salary enhancements support City efforts to remain competitive with surrounding localities and assists our recruitment and retention efforts.
- Virginia Retirement System increase of \$88,600 in the General Fund.
- An 11% increase in health insurance totaling \$436,200 in the General Fund.
- Increase of \$230,300 for the newly implemented Wellness clinic for employees.
- Increase of \$357,200 in personnel changes in the General Fund, including four (4) positions as follows: one (1) new City Attorney; one (1) new Paralegal; one (1) new Benefits Training Program Manager; and (1) new Benefits Program Specialist I; and Emergency Communication Center reclassifications, over-time, and part-time increases.
- Increase of \$155,100 in the Information Technology department for ongoing annual licenses and subscription fees; and hardware/software replacement.
- Decrease of (\$1,396,700) for equipment replacement including public safety and public works vehicles.
- The City participates in the Northwestern Regional Juvenile Detention Center and the center's operating costs are allocated between the participating jurisdictions based on usage, the City allocation increased \$39,889 for FY2025.

- Increase of \$961,000 or 2.7% (total funding \$36,200,102) for the Winchester Public Schools (WPS). The WPS requested an increase of \$1,585,000 or 4.5%. The City is the major source of revenue for WPS along with State and Federal sources.

Staffing:

Another key component of the budget process was to review all staffing levels with the Council goal to “Support the City's high-performing operations with effective and open communication, innovation, and sound fiscal policies” in mind. As a result of the staffing analysis, the FY2025 Proposed Budget includes six (6) new positions, elimination of funding for four (4) positions, and funding for two (2) previously grant funded positions as follows:

Change	Department	Position
New	City Attorney	City Attorney
New	Paralegal (1/2 year)	City Attorney
Funded	Fire	Community Paramedic
Funded	Fire	Firefighter
New	Social Services	Benefits Program Training Manager
New	Social Services	Benefits Program Specialist
New	Highway Maintenance	Public Services Technician III
New	Juvenile Detention	Program Development and Compliance Manager
Unfunded	Refuse	Sanitation Worker
Unfunded	Facilities Maintenance	Custodian
Unfunded	Parks	Recreation Specialist
Unfunded	GIS	GIS Analyst

Equipment Replacement:

The City recognizes the importance of providing employees with the tools they need to do their jobs effectively and efficiently, which is included in Goal 5 of the City's adopted strategic plan. Therefore, the City implemented a Five-Year Equipment Replacement Plan in FY2013 to address the growing need to replace worn and aging equipment. The plan is reviewed each fiscal year and serves as a dedicated funding source for future equipment funding. During FY2023 and FY2024 the City took advantage of funds received from the Federal American Rescue Plan Act (ARPA) to replace aging equipment. Therefore, the City's General Fund FY2025 allocation for equipment replacement will decrease by \$1,396,700 over the FY2024 allocation. Future equipment replacement funding and planning will be reevaluated in the upcoming fiscal years.

Capital Improvement Plan (CIP):

The CIP is a five-year plan for investment in facilities, transportation, schools, water, sewer, and stormwater infrastructure. Major projects that have recently been completed or are under construction include North Cameron Street drainage improvements, Valley Avenue drainage and sidewalk improvements. These projects were funded with State funds, general obligation bonds or reserves. In addition, the City will be issuing General Obligation bonds to construct the first City owned fire station, the design work started in FY2024, and construction will begin in FY2025.

Transportation projects are funded mainly by federal and state grants and general obligation bonds. Ongoing projects include the final phase of the Green Circle Trail which started in 2009 and is an on-going project to construct a recreational trail around and through the City of Winchester for walking, jogging, and bicycling. The following is the list of projects to be funded with General Obligation bonds.

FY 2025 Projects Funded by General Obligation Bonds	Amount
Boscawen Street Improvement	\$ 550,000
Green Circle Trail Widening Along Jubal Early	200,000
Jubal Early Left Turn Lanes at Pleasant Valley	650,000
Middle Road Improvements	700,000
Millwood Avenue Improvements	7,000,000
Papermill Road Improvements	200,000
Pleasant Valley - Featherbed Safety Improvements	100,000
Pleasant Valley - Right Turn Lane at Cork	725,000
Sidewalk Improvements	1,500,000
South End Fire Station	11,000,000
Street Paving	1,500,000
Valley Corridor/Gerrard Corridor Signal Upgrades	650,000
Total CIP Projects Funded by General Obligation Bonds	\$ 24,775,000

Utility projects are funded mainly by revenue bonds paid for by the water and sewer fees collected by the Utilities Fund. The City operates the third oldest distribution system in the United States, some of the existing water pipes are over 190 years old. Therefore, replacing existing water lines or lining existing sewer mains that are old and in poor condition is a necessity and is an ongoing project well into future years.

The City is facing significant challenges to fund capital improvement projects related to stormwater management, meeting regulatory requirements related to the Chesapeake Bay, and the ongoing maintenance of an aging stormwater drainage system. To address this issue, in July 2022 City Council adopted an ordinance creating a stormwater utility to have a separate and dedicated funding source for stormwater related expenditures. The FY2025 CIP proposes numerous stormwater projects using the fees generated from the new stormwater utility.

Capital Reserves:

In 2012, the City amended the 2003 adopted Fund Balance policy to ensure that the City maintains a stable financial base. This policy requires that the City establish and keep an unassigned fund balance of 20% of General Fund expenditures. In addition, a capital reserve of \$500,000 was established at the end of FY2014, as of June 30, 2023, the capital reserve is \$2,000,000. As stated earlier, we project a healthy fund balance at the end of FY2024 of \$31.2 million (29.6% of General Fund expenditures). This reserve will allow the City to complete numerous capital improvement projects during FY2025 by using \$3,710,300 of fund balance.

Fund Balance Use Projects	Amount
Airport Capital	\$ 109,229
EDA Wards Plaza Support Agreement	483,400
Emergency Communications CAD/RMS System	1,800,000
Emergency Contingency	500,000
Fire Rescue Squad Assistance Fund Grant Match	208,971
JJC Security Cameras	103,700
Parks - Athletic Field Lighting	340,000
Parks - Restroom Improvements	90,000
Pedestrian Mall - Security Cameras	75,000
Total Fund Balance Use	\$ 3,710,300

Unfunded Requests:

It is also important to recognize that there are many organizational needs and requests that are not included in the budget due to limited financial resources. Unfunded budget requests include:

- Equipment requests - \$1,842,000
- Personnel requests - \$1,108,100
- Operating requests - \$1,048,729
- Information Technology requests - \$423,100
- School operating requests - \$624,000

Total Unfunded Requests* \$5,045,929

*71.7% of Original Budget Requests

Issues for the Future:

The City has many challenges and opportunities as we look to the future. We would be overly optimistic if we did not anticipate future funding cuts from the State such as, K-12 education, reduced revenue sharing as well as increases in unfunded mandates.

- The City's OPEB funds are currently fully funded based on the market value of the trust funds and the City's funding policy. In FY 2025, the City expects to continue to see healthy returns on plan investments. If current trends hold, the City will be able to draw funds from the trust to pay current year retiree health insurance premiums freeing up operating funds for other critical needs.
- Economic development and private investment in the City are critical to generating the revenue necessary to provide critical services to its citizens, such as public safety and infrastructure. The City should encourage and promote redevelopment and new construction through economic development tools which increase property values and enable the City to sustain services and infrastructure without rate increases.
- The City offers competitive benefits and insurance rates for its employees. Health insurance premiums continue to rise, so the City will need to review its benefits and look for innovative ways to remain an employer of choice in the region.
- The City's current strategic plan was developed in 2016 and updated in 2021.
- Winchester City Council is exploring Neighborhood Design Districts and Tax Increment Financing (TIF). and TIF seek to radically change the City's approach to redevelopment. Rather than looking narrowly at one site for redeveloping, Neighborhood Design Districts will allow the City to "pre-plan" the site and adjacent parcels into a cohesive district. Neighborhood Design Districts and TIF bonds allow the City to preemptively build out infrastructure such as roads and piping around key catalyst sites to create development ready locations. Debt incurred to build out infrastructure is abated through the increased property tax revenue raised by the upwards property value assessment of redeveloped projects over time.

I am extremely fortunate to be assisted by an unrivaled team who were instrumental in creating this budget for your consideration. Mary Blowe, Deputy City Manager and Chief Financial Officer and Celeste Broadstreet, Director of Finance, have worked tirelessly to provide invaluable analysis and review in the development of this document. I am also privileged to work with an incomparable team of Department Directors and staff who are proud to provide the highest quality public services to our residents, businesses and visitors.



In conclusion, the City of Winchester's FY 2025 Adopted Budget is a sound fiscal document that provides resources to ensure a well-run City government and meets the needs of our community now and into the future.

Respectfully submitted,

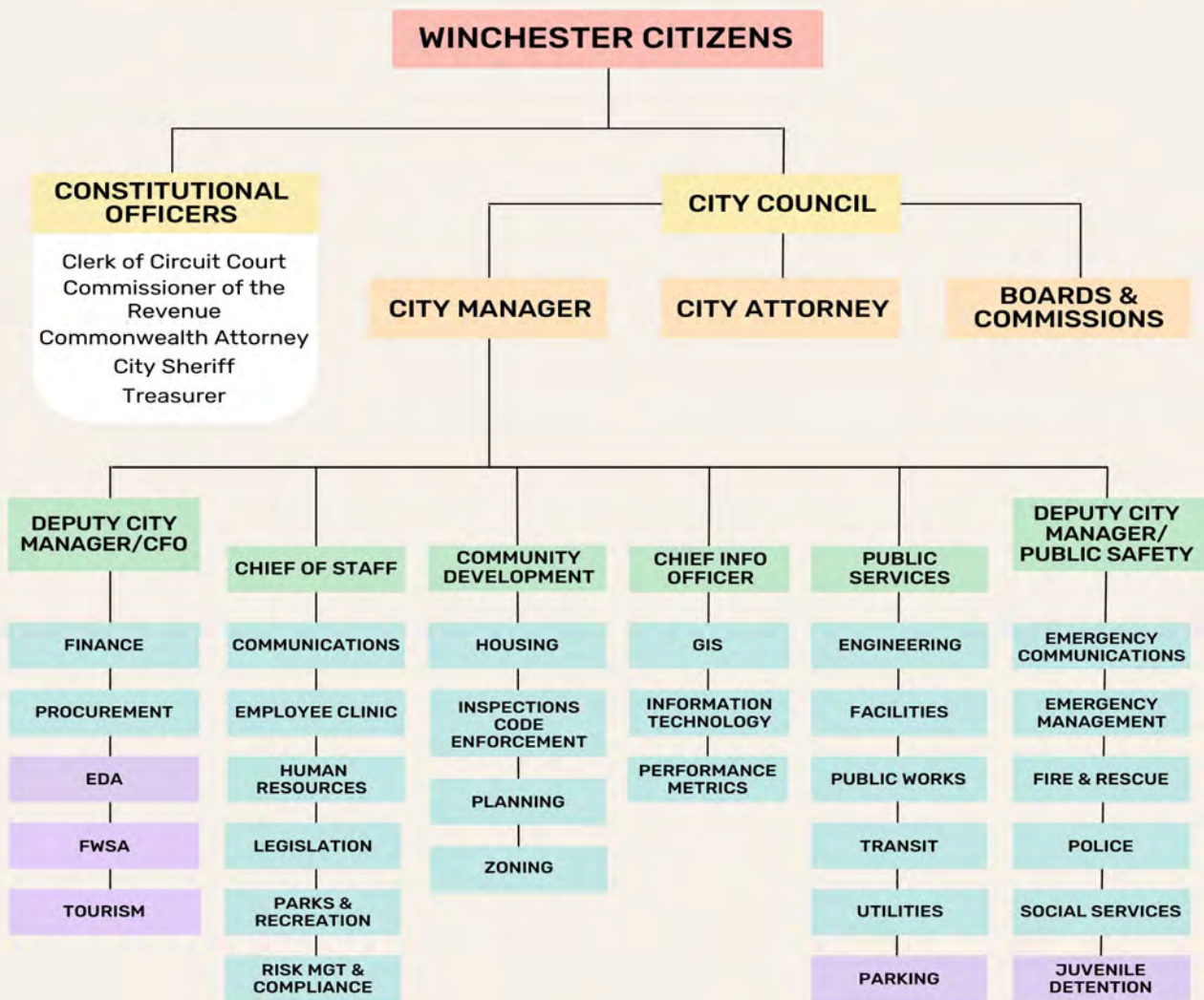
Dan Hoffman
City Manager

ORGANIZATIONAL CHART

FY 2025 ANNUAL BUDGET



ORGANIZATION CHART



As of JULY 1, 2024

- Elected
- Executive Team
- Fiscal Authority or Commission
- Appointed
- Functional Area

CITY COUNCIL

FY 2025 ANNUAL BUDGET



2024 Winchester City Council

1st Ward




Les Veach
First Elected 2008




Richard Bell
First Elected 2021

2nd Ward



Emily Rose Windle
First Elected 2022



John Hill
First Elected 2008

3rd Ward



Kim Herbstritt
First Elected 2018



Corey Sullivan
First Elected 2014

4th Ward



Kathy Tagnesi
First Elected 2022



Phil Milstead
First Elected 2020

Officers

- Mayor** John David Smith, Jr.
- Vice-Mayor** John Hill
- President** Kim Herbstritt
- Vice-President** Richard Bell



John David Smith, Jr.
First Elected 2016

STRATEGIC PLAN

FY 2025 ANNUAL BUDGET



The 2021 Strategic Plan is the guidebook that provides the direction for City staff to develop the FY 2025 budget. The proposed FY 2025 budget is a result driven document that focuses on the City's five main goals as developed through the strategic planning process. Visit the City's website to see the full [Strategic Plan Document](#).

The strategic plan is the product of many months of diligent work by City Council and City Staff and provides a benchmark for where we currently are, where we would like to be, and how we plan to get there. The City's updated Strategic Plan was developed during 2021. Visit the City's website at [Strategic Plan Progress Story](#) to view the entire plan.

CITY OF WINCHESTER, VA

STRATEGIC PLAN

2021-2026

GOALS

- 1 WORKING WINCHESTER**
Promote economic opportunity for all residents through small business supports and workforce development
- 2 BUILDING WINCHESTER**
Establish the foundation for a vibrant community by stimulating development of affordable housing, revitalizing catalyst sites, and building smart infrastructure
- 3 STRENGTHENING WINCHESTER**
Foster a safe, healthy and diverse community for all with ample opportunities for recreation, wellness, and cultural activities
- 4 MOVING WINCHESTER**
Facilitate the movement of people and goods around the city with comfortable sidewalks and trails, expanded transit, and safe streets
- 5 SUPPORTING WINCHESTER**
Support the City's high-performing operations with effective and open communication, innovation, and sound fiscal policies

MISSION

To provide a safe, vibrant sustainable city while striving to constantly improve the quality of life in our community and the business climate for economic partners

VISION

To be a beautiful, vibrant city with a thriving downtown, growing economy, and safe neighborhoods with a range of housing options and easy movement

BUDGET PROCESS

FY 2025 ANNUAL BUDGET



BUDGET PROCESS

The City prepares an annual budget in which each department within the City government is required to submit its estimate to the City Manager. The City Manager reviews the estimates and other data and recommends the annual budget to the Common Council under the following guidelines and procedures.

1. Budget preparation begins in October with departments assessing their needs and formulating their budget requests based on guidance from the City Manager. Department budget requests are due by December 31st of each year.
2. Revenue estimates are derived from a review of current and projected economic indicators, current and proposed federal and state legislation, knowledge of future events in the City and a review of historic trends.
3. Meetings are held between the departments and the City Manager to discuss their budget requests. Requests from departments are reviewed and evaluated for priority by the City Manager.
4. Meetings are held with the Finance Committee and other Council Committees as appropriate to review and discuss the budget requests.
5. Based on estimated revenues, funding is requested by the City Manager for the programs, services and staffing required to maintain an essential level of service or to provide for enhancements to programs identified as priorities by City Council.
6. City Council advertises the proposed real estate tax rate (mid to late March).
7. Prior to April 30 of each year, the City Manager submits to the Common Council a proposed operating and capital budget for the next fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
8. City Council reviews the proposed budget and a public hearing is held to ensure the budget is responsive to citizen needs and to provide the public with an opportunity to comment.
9. After careful deliberation, the proposed budget, as modified for additions and deletions, the real estate tax rate and all other rates and levies are enacted by City Council as the adopted budget.
10. By law, local government budgets must be balanced; i.e., expenditures may not exceed revenues.
11. Prior to June 30, the annual budget is legally enacted through passage of an Appropriations Ordinance. The appropriated annual budget is adopted for the Governmental, Proprietary, and Fiduciary Funds of the primary government and the Winchester Parking Authority (WPA) and the School Board Component Units.
12. The Adopted Operating Budget takes effect July 1, the beginning of the fiscal year.
13. The Appropriations Ordinance is adopted at the fund and function level. City Code places legal restrictions on expenditures at the function level. The appropriation for each department can be revised only by the Common Council. The City Manager is authorized to transfer budgeted amounts within general government departments. The School Board is authorized to transfer budgeted amounts within the School System's departmental categories.
14. All budgets are adopted on a basis substantially consistent with generally accepted accounting principles.
15. Appropriations lapse on June 30 for all City funds. Capital Improvement projects not completed at the fiscal year may be re-appropriated in the following budget year.
16. The budget can only be amended by the City Council after proper notice and public hearing.

AMENDING THE BUDGET

The budget may be amended or revised in several ways. The City Manager is authorized to transfer amounts within departments. All other amendments in the form of transfers between departments or supplemental appropriations must be approved by City Council. In addition, any amendment which exceeds 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 the City at least seven days prior to the public hearing date. After hearing from citizens, City Council may amend the budget.

BASIS OF BUDGETING

The City's budget is adopted annually on a basis consistent with generally accepted accounting principles (GAAP). Governmental and Fiduciary Funds use the modified accrual method of accounting under which revenues are recognized when they are both measurable and available to finance current expenditures; and expenditures are recognized when the services are incurred, or goods received. Enterprise Funds use the full accrual method of accounting, which recognizes the financial effect of events that impact the fund during the accounting period, regardless of whether cash was received or spent. The remaining funds are presented using the modified accrual method. All budget appropriations lapse at year-end. The accounting method used for City budgeting does not materially differ from that used for financial reporting (all funds), with the notable exceptions of depreciation and amortization, which are excluded for budgeting purposes and are included in the City's Annual Comprehensive Financial Report (ACFR).

BUDGET CALENDAR

Date	Action Item
November 15, 2023	Budget Kickoff Meeting
December 29, 2023	Department Budgets Submitted to Finance
January 8, 2024	Joint City Council/School Board meeting
February 21, 2024	City Manager reviews selected budgets with Public Health and Safety Committee
February 29, 2024	City Manager reviews selected budgets with Planning and Economic Development Committee
March 5, 2024	City Manager reviews selected budgets with Finance Committee
March 12, 2024	Winchester Public Schools Budget Presentation to Council and City Manager Reviews FY 2025 Budget Options for Council feedback
March 19, 2024	Five-Year Capital Improvement Plan presented to Planning Commission
March 26, 2024	City Manager presents FY 2025 Proposed Budget Updates for Council feedback
April 2, 2024	City Manager reviews FY 2025 Budget Options with Finance Committee
April 9, 2024	City Manager reviews FY 2025 Budget Options with Council
April 23, 2024	City Manager reviews FY 2025 Budget Options with Council
May 14, 2024	First Reading of the Proposed FY 2025 Budget Ordinance
May 20, 2024	FY 2025 Budget Ad Published
May 28, 2024	Public Hearing, Second Reading, and Adoption of FY 2025 Proposed Budget Ordinance

BUDGET ORGANIZATION

FY 2025 ANNUAL BUDGET



BUDGET ORGANIZATION

The City's financial operations are budgeted and accounted for in numerous funds. A fund is a separate accounting unit. Funds are approved through the appropriation ordinance adopted by City Council. Within the Ordinance, reference is made to the Funds that comprise the overall budget, of which there are three basic types plus component units as illustrated in the Operating Funds Structure chart. The following funds are appropriated, except for one of the Fiduciary Funds mentioned below:

GOVERNMENTAL FUNDS

Government Funds account for activities primarily supported by taxes, grants, and similar revenue sources.

General Fund

The main operating fund for the City and accounts for expenditures which are not required to be accounted for in other funds and provides for the regular day-to-day operations. The sources of revenue are varied, but include local tax receipts, charges for services, various fees, Federal and State receipts. General government services and expenditures are organized in the following functions: Legislative, General Government, Judicial Administration, Public Safety, Public Works, Health and Welfare, Recreation and Cultural, Community Development, and Non-Departmental.

Special Revenue Funds

Account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes. The City has the following Special Revenue Funds:

- Social Services Fund to account for the provision of health and welfare services. In addition to the General Fund transfer, financing is primarily provided by federal and state funds, which may be used only for this purpose.
- Grants Fund to account for the proceeds of the American Rescue Plan Act (ARPA).
- Highway Maintenance Fund to account for the proceeds of state street highway maintenance grants, and the related expenditure which is to be used for this purpose. This fund is only used for maintenance related expenditures, capital expenditures are recorded in other applicable funds.
- Transit Fund to account for federal and state grants and monies received and used for the operations of the City's public transit system.
- Emergency Medical Services Fund to account for the provision of emergency medical transportation services. Financing is provided by fees charged to customers and insurance providers.
- Winchester-Frederick County Convention and Visitors Bureau Fund to account for the costs of a shared visitors bureau. Financing is provided by the City of Winchester and Frederick County based on a Memorandum of Agreement.
- Law Library Fund to account for the purchase of reference material for the law library. Financing is provided by fees paid by local attorneys; such fees are limited to expenditures for this purpose.

Capital Projects Fund

Each year the City adopts a five-year Capital Improvement Plan (CIP) Fund to account for the financing and construction of capital projects of the City government. Financing is provided by transfers from other Funds (primarily the General Fund); bond issues; federal and state aid; private contributions; and other outside sources.

PROPRIETARY FUNDS

Account for operations that receive significant support from fees and charges and are operated on the accrual basis of accounting.

1. Enterprise Funds account for the fees charged to users for goods and services provided. The City's Utilities Fund provides water and sanitary sewer service to approximately 11,000 customers located within the City and in specific areas of Frederick County, Virginia. The City created a new Stormwater Utility Fund and fee in FY2023 to address the stormwater infrastructure and maintenance needs in the city.
2. Internal Service Funds are used to account for fees charged to other funds for goods or services provided on a cost reimbursement basis. The City has two internal service funds, Equipment Operating Fund and Employee Benefits Fund.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The City has two appropriated fiduciary funds: Northwestern Regional Jail Authority Construction Fund and Northwestern Regional Juvenile Detention Center Fund. The accounting used for fiduciary funds is much like that used for proprietary funds. The City has one other fiduciary fund; the Special Welfare Fund which is included in the financial statements but are not appropriated with the budget.

COMPONENT UNITS

Component Units are legally separate organizations for which the City is financially accountable but does not provide services exclusively to the City, and therefore its financial information is reported in a separate column on the City's government-wide financial statements.

1. School Board: In November 2019 the residents of Winchester voted via a referendum to transition from an appointed School Board to one that is elected. The School Board consists of seven members, four of the seats were elected in November 2020 and the remaining seats were elected in November 2022. The Board is authorized to oversee the operation and management of the City's primary and secondary school system. The School Board sets its own budget and requests an annual transfer from the General Government. Excess of revenues over expenditures are returned to the General Government at each year-end and reappropriated to the School Board the following fiscal year. These excess funds are available for the School Board's use in future years for capital improvement projects. The School Board does not have the ability to raise taxes or issue debt. All debts are issued by the General Government and associated debt service payments are budgeted by the General Government.
2. The Winchester Parking Authority (WPA) operates and maintains four parking garages, on-street parking meters, and off-street parking meters. The WPA has the authority to issue revenue bonds for the Parking Authority, payable solely from its revenues. The WPA is responsible for the imposition and collection of parking rates, rentals, fees, and charges for the use of and for the services furnished by the parking facilities. All members of the WPA are appointed by the City's Common Council.
3. Economic Development Authority (EDA): The EDA of the City of Winchester was created by Council resolution to promote industry and trade within the City. A board of seven directors appointed by the City Council governs the Authority.

BUDGET EXPENDITURES

Budget expenditure sections (Departments and Divisions) are organized according to categories prescribed by the Commonwealth of Virginia's Auditor of Public Accounts. Departmental summaries may be found in the Budget Summary section of this document. Funds are further divided into Department and Divisions, such as the Public Safety Department which has a specific Division for Police. These budgetary units are based on function and are used for planning and reporting departmental activities. See the **Operating Funds Structure diagrams**.

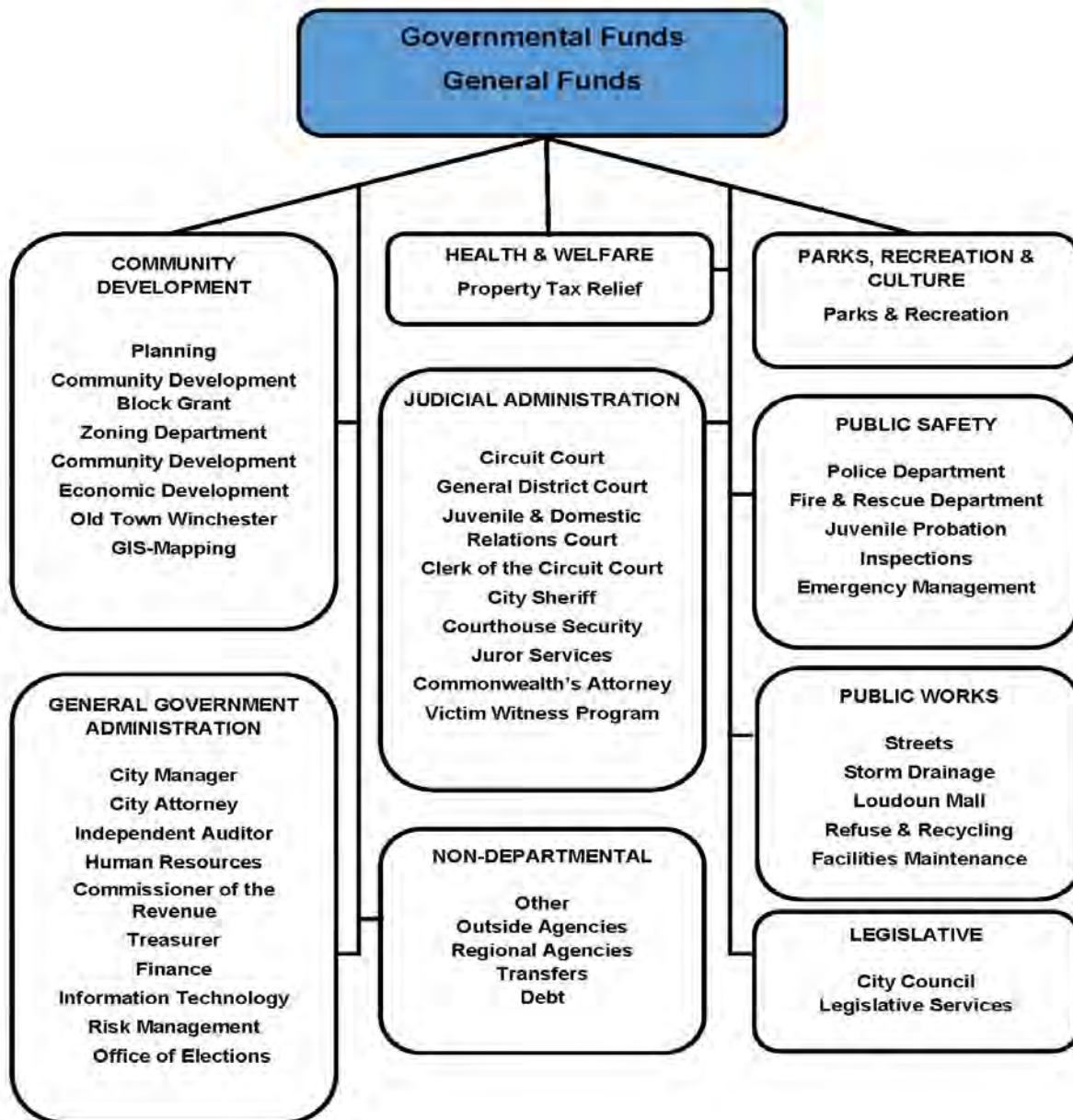
The budgeted expenditures within Division are delineated by Budget Line Items which further break down expenses into specific categories which is necessary to provide the City with the data needed to comply with its many reporting requirements. The City uses a fourteen-digit account number format where the first three digits represent the Fund, the next four digits represent the Department and Division, the next three digits represent the Activity and Sub Activity, the next four digits represent the element (expenditure category) and the object (expenditure detail). For example: Account number 111-3111-431-11-01

OPERATING FUNDS STRUCTURE

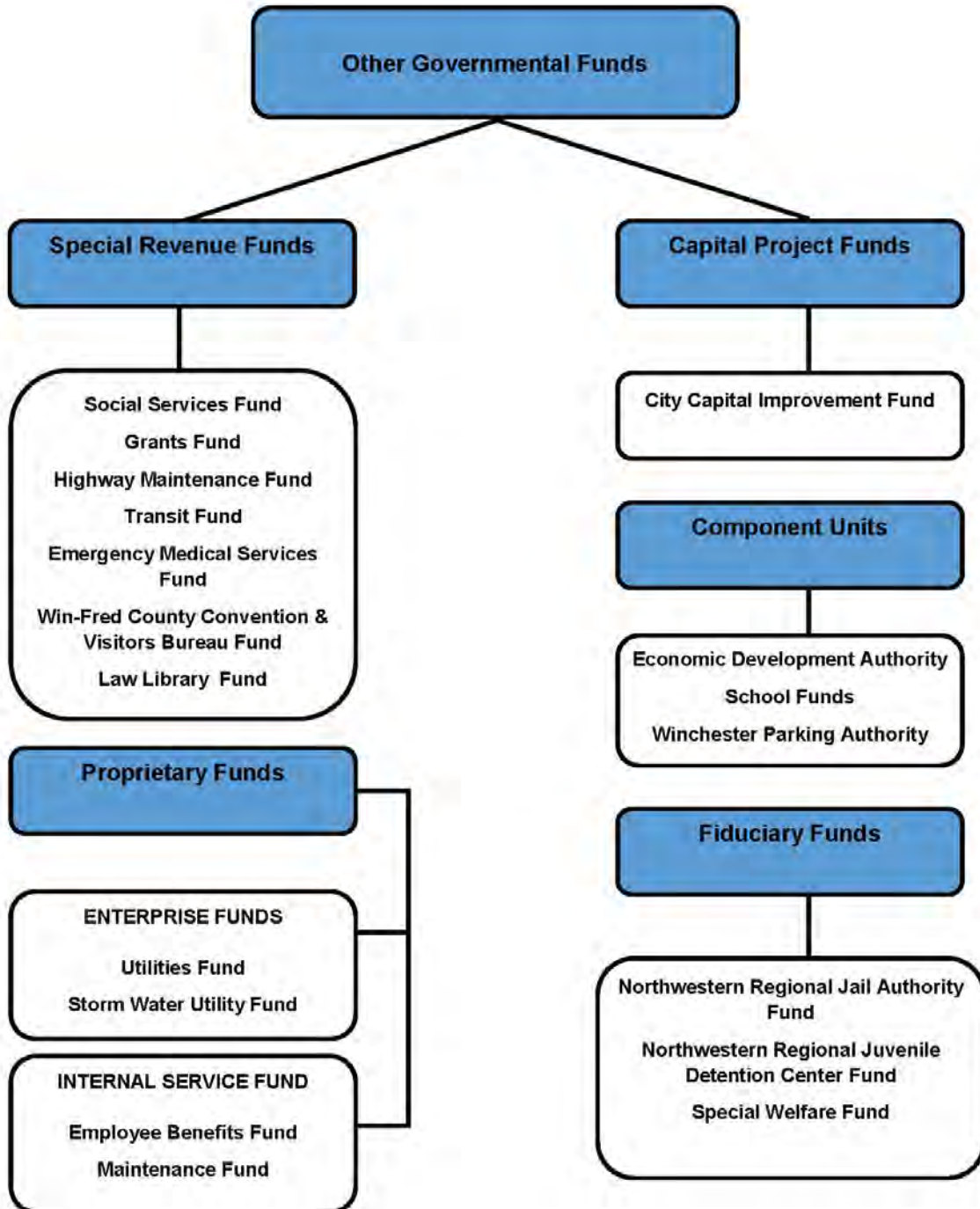
FY 2025 ANNUAL BUDGET



Operating Funds Structure

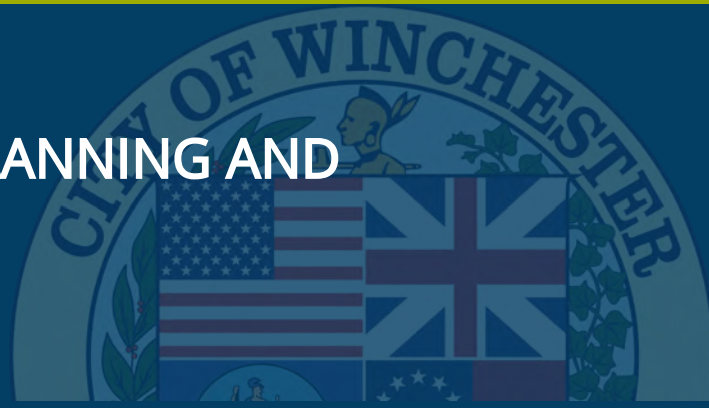


Operating Funds Structure



LONG RANGE FINANCIAL PLANNING AND FORECASTS

FY 2025 ANNUAL BUDGET



LONG RANGE PLANNING

The City's long-range financial plan aligns the strategic goals of City Council with the financial resources needed to deliver programs and services to meet the needs of the community. A five-year forecast is a planning tool that helps with fiscal management and accountability by showing historical and projected revenue and expenditures, provides an opportunity to engage the community and anticipate and adapt to economic conditions that impact the budgeting process. The City's financial forecast is based on City Council priorities; historical revenue performance; expenditure trends; maintaining competitive salaries and benefits; maintaining school funding; and following the City's financial policies.

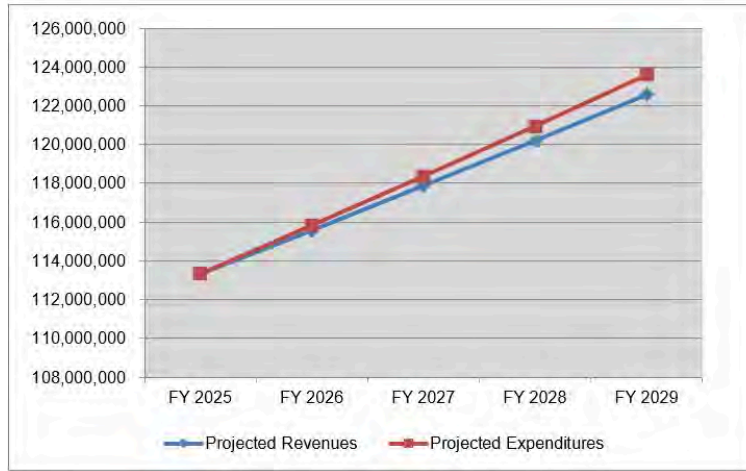
The City's budget serves as a roadmap to implement the strategic plan and outline a vision for the community, identifying priorities and providing a means to measure success in achieving the desired outcomes. In addition to the City budget, the City utilizes an on-line platform Town Hall to gather public feedback on projects via surveys and public comment. This information is analyzed and is incorporated as appropriate in project and budget planning. The City's FY 2025 budget projections for local revenues are based on the FY 2024 actual revenues and historical trends. The City is well position to deal with any negative impacts due to its strong management, healthy reserves and financial policies. During FY 2024, the City saw slight increases in sales, meals and lodging taxes due to the slowing economy. The FY 2025 budget is projecting a 1.7% increase in general property taxes, 1.3% increase in other local taxes, including a 0.5 percent increase (7.8%) in the meals tax rate from 6.0% to 6.5% effective July 1, 2024. Overall, the FY 2025 budget is 3.1% higher than the FY 2024 budget. The City will continue to monitor revenues and expenditures and adjust as necessary to the changing environment.

The City values real property every two years. The last City real estate reassessment was effective January 1, 2023 and resulted in an average taxable property assessment value increase of 27.8%. The housing market has continued to be strong with increasing values; therefore, the City expects to see moderate growth in real estate taxes in FY 2025. The 2023 calendar year real property tax rate was \$0.83 cents per \$100 of assessed value. City Council did not increase the real property tax rate for calendar year 2024.

Factored into the financial planning model are anticipated future major capital projects and any ongoing associated operating costs. The City is excited to be partnering with a local Volunteer Fire Company and planning for it's first City owned fire station. Design is underway for the new Fire Station and construction should be completed in FY 2026. And the City is in the process of entering a partnership agreement with a local organization leveraging City and private funds to renovate and improve soccer fields in the City's Park. The Five-Year Capital Improvement Plan also includes funding for several road improvements projects that will leverage State revenue sharing funds and general obligation bonds. In addition, Winchester Public Schools is planning for HVAC improvements at several of it's school facilities.

Going forward, City Council will need to carefully address tax rates and focus on diversifying the resources that the City currently has, such as increased redevelopment efforts throughout the City. City departments operationally will need to continue to find efficiencies and reduce departmental costs or find additional sources of revenue to mitigate any forecasted future revenue shortfall. These projections are based on past trends and anticipated future trends; however, it should be noted that these projections are not future commitments and are only presented for planning purposes and subject to change.

PROJECTED REVENUES AND EXPENDITURES FY 2025 - FY 2029



FY 2025 - FY 2029 REVENUE PROJECTIONS

Major Revenue Sources					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Real Estate Tax	37,530,100	38,280,702	39,046,316	39,827,242	40,623,787
% change	0.3%	2.0%	2.0%	2.0%	2.0%
Personal Property Tax	17,276,900	17,622,438	17,974,887	18,334,384	18,701,072
% change	5.0%	2.0%	2.0%	2.0%	2.0%
Business License Taxes	8,934,000	9,068,010	9,204,030	9,342,091	9,482,222
% change	-1.7%	1.5%	1.5%	1.5%	1.5%
Sales Taxes	12,800,000	13,056,000	13,317,120	13,583,462	13,855,132
% change	0.0%	2.0%	2.0%	2.0%	2.0%
Meals Taxes	12,453,000	12,702,060	12,956,101	13,215,223	13,479,528
% change	7.8%	2.0%	2.0%	2.0%	2.0%
Other Revenues	24,345,700	24,849,884	25,364,822	25,890,738	26,427,864
% change	2.3%	2.1%	2.1%	2.1%	2.1%
Total Revenues*	113,339,700	115,579,094	117,863,276	120,193,141	122,569,604
% change	-1.4%	2.0%	2.0%	2.0%	2.0%

*Less one-time fund balance usage.

These five revenue sources comprise approximately 92.0% of the General Fund's operating budget, not including one-time fund balance usage in FY 2025:

Real Estate Tax: The total value of real taxable property, including new construction, increased by 27.8% in FY 2024. The City assesses real property every two years; the latest assessment was effective January 1, 2023. The next reassessment will be effective January 1, 2025. Growth projections are based on historical trends and market conditions, therefore, we are forecasting a modest 2.0% in future years.

Personal Property Tax: In addition to changes in personal property tax assessments, this revenue may also grow as the burden is shifted from the State (frozen Car Tax Relief) to the taxpayer. State car tax relief percentages are adjusted and approved by City Council every year. Due to inflationary pressures and the demand for used cars we are projecting an increase of 5.0% for FY 2025. However, based on historical trends projections are 2% in future years.

Business License Taxes: Based on FY 2024 revenues we are projecting a slight decrease of (1.7%) for FY 2025. The City's local economy remains strong and continues to grow due to the City's location within the Shenandoah Valley and proximity to Washington D.C., therefore, growth projections are 1.5% in future years.

Sales Taxes: This revenue has shown consistent growth over the 5 years prior to COVID-19 and only saw a one-year dip in FY 2021 due to the pandemic. After an adjustment in FY 2022 for the pandemic, historical trends and state projections, the City anticipates the growth to continue at a modest 2.0% per year.

Meals Taxes: Historically, due to the City's central location in the region its meals tax revenue has been strong, and we saw significant growth in this revenue during FY 2023. The FY 2025 revenue is projected to increase 7.8%, due to an increase in the meals tax rate from 6% to 6.5% effective July 1, 2024. We anticipate future year revenues will return to historical trends, so growth projections are 2.0% in future years.

FY 2025 - FY 2029 EXPENDITURE PROJECTIONS

Major Expenditure Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Local School Contribution	36,200,102	36,924,104	37,662,586	38,415,838	39,184,155
% change	2.7%	3.0%	3.0%	3.0%	3.0%
Employee Salaries & Benefit:	37,771,200	38,715,480	39,683,367	40,675,451	41,692,337
% change	7.7%	3.0%	3.0%	3.0%	3.0%
Debt Service	12,895,900	13,153,818	13,416,894	13,685,232	13,958,937
% change	0.0%	2.0%	2.0%	2.0%	2.0%
NWRDC Regional Jail	5,197,190	5,327,120	5,460,298	5,596,805	5,736,725
% change	0.8%	3.0%	3.0%	3.0%	3.0%
Social Services/CSA	4,069,300	4,150,686	4,233,700	4,318,374	4,404,741
% change	2.2%	3.0%	3.0%	3.0%	3.0%
Other Expenditures	17,206,008	17,550,128	17,901,131	18,259,153	18,624,336
% change	-4.1%	2.0%	2.0%	2.0%	2.0%
Total Expenditures*	113,339,700	115,821,336	118,357,976	120,950,854	123,601,232
% change	-1.4%	2.2%	2.2%	2.2%	2.2%

*Less one-time fund balance usage.

Local School Contribution: The City does not have a set funding formula for the Winchester Public Schools. The Winchester Public School Board adopts a proposed budget with the recommended local funding amount included. The City Manager then makes a recommendation for the School contribution to City Council based on the City's projected revenues and expenditures.

Employee Salaries and Benefits: This represents the total amount needed to cover employee's salaries and benefits. The future projected growth is 3.0% per year.

Debt Service: These funds are required to pay off the City's long-term debt and are based on the Five-Year Capital Improvement Plan and Debt Service payment schedules.

NWRDC Regional Jail: These funds are required to pay for the City's share of the Adult Regional Jail costs. It is difficult to project these costs as they are driven by inmate population and operational costs of the jail.

Social Services/CSA: The City of Winchester is the fiscal agent for funds provided under the Comprehensive Services Act (CSA). The City of Winchester is responsible for the overall administration of these funds in accordance with state and

local policy. The purpose of these funds is to preserve families and provide appropriate services while protecting the welfare of children and maintaining the safety of the public. With recent changes at the State level, there has been an increase in residential placements pushing the budget for the City of Winchester higher. There are also more children being served with these funds.

COMMUNITY PROFILE

FY 2025 ANNUAL BUDGET



COMMUNITY PROFILE

The City of Winchester is located in the northern tip of Virginia in the Shenandoah Valley. Winchester, founded in 1744, is the oldest city in Virginia west of the Blue Ridge Mountains. The City currently occupies a land area of 9.3 square miles and serves a resident population of approximately 28,734. Two major interstate highways, I-81 and I-66, and four major state highways, Routes 50, 7, 11, and 522, provide direct access to eastern markets, including Washington, D.C., 72 miles away, and Baltimore, MD, 97 miles away. As a regional employment and health care center, the City's daytime population increases to approximately 43,000.

The City of Winchester has a Council/Manager form of government. The nine-member Council consists of a Mayor and eight Councilors elected from four wards in the city with each ward electing two members from the territory of the ward, and the mayor elected at-large and serving for a period of four years. In the governance of the City, the Council is charged with the responsibility of establishing policies and enacting ordinances and resolutions. The Council elects one of the councilors to serve as President for a two-year term. The City Manager is appointed by the Council and is charged with the responsibility of administering daily operations and implementing Council directives.

The City provides a full range of services, including the following: police and fire protection; emergency response and rescue services; education; water and sewer services; refuse removal and disposal services; construction and maintenance of highways, streets and infrastructure; parks and recreational activities; cultural events; parking facilities; transit services; social services; planning and zoning; and general administration. All moneys required to support these services are reflected in this budget.



CITY GOVERNMENT

Founded - 1744
Date of the Town Charter - 1752
Date of the Independent City Charter - 1874
Form of Government - Council-Manager
City Employees - December 2023* - 734
*Includes Part time employees.

Taxes

Real Estate Tax Rate
CY 2023: \$0.83
CY 2024: \$0.83
Personal Property Tax Rate
CY 2023 Personal/Business: \$4.80/\$4.50
CY 2024 Personal/Business: \$4.80/\$4.50

City Finances – Bond Rating

Standard & Poor's - AAA
Moody's - Aa2
Fitch - AA+

Land Area - 9.3 Square Miles
Paved Lane Miles - 223.7
Sidewalk Miles - 133.0

DEMOGRAPHICS

Population

2023 Estimated - 28,734
2020 U.S. Census - 28,310
2010 U.S. Census - 26,203
1990 U.S. Census - 21,947

Population Percent Change (2010-2020)

Winchester - 9.5%
Virginia - 9.3%

Age (2022 est.)

Persons under 18 years - 28.9%
Persons 18-64 - 54.8%
Persons 65 years and over - 16.3%

Race and Ethnicity (2022 est.)

White - 64.5%
Hispanic or Latino - 18.2%
Asian - 2.3%
Black or African American - 9.6%
Other - 5.4%

High School graduate or higher percent of persons of age 25 years+ (2017-2021) - 87.3%

Bachelor's degree or higher percent of persons of age 25 years+ (2017-2021) - 33.7%

OTHER

Unemployment

Mar '23 Mar '24
Winchester 2.6% 2.6%
Virginia 3.2% 3.2%
United States 3.5% 3.5%

Median Household Income (2021)

Winchester - \$61,321
Virginia - \$80,615

Housing Units

2022 est. U.S. Census - 11,018
2020 U.S. Census - 10,669
2010 U.S. Census - 11,872

Average Household Size

2022 est. U.S. Census - 2.47
2020 U.S. Census - 2.52
2010 U.S. Census - 2.39

Largest Private Employers (2023)

Valley Health System
Shenandoah University
Newell Brands Industries LLC.
Wal-Mart
O'Sullivan Films, Inc.
Blue Ridge Hospice, Inc.

PRINCIPAL PROPERTY TAXPAYERS

	<u>Total Assessed Value</u>
1. Newell Brands Industries LLC (Rubbermaid)	\$ 33,170,800
2. Mayflower Apple Blossom LP	33,000,000
3. Denstock Meadow Branch LLC	31,294,500
4. Canterbury Hill LLC	27,249,200
5. TSO Winchester Station LP	25,619,700
6. Wal-Mart Realty Company	25,440,100
7. PDK Winchester LC	25,038,100
8. SUSO 5 Apple Blossom LP	24,311,300
9. Jubal Square LLC	22,671,900
10. Denstock Meadow Branch II LLC	19,096,000
Total	\$ 266,891,600



REAL PROPERTY TAX RATE TAX COMPARISON

City	Population	Tax Rate
Fairfax City	23,750	1.035
Fredericksburg	27,711	0.77
Winchester	28,734	0.83
Manassas	42,571	1.26
Charlottesville	51,132	0.98
Harrisonburg	55,990	0.96

EMPLOYMENT BY INDUSTRY

The largest major industry sector was Health Care and Social Assistance with 28.7% of the employment followed by Retail Trade with 14.7%, and Government with 13.9%. The following is a listing of major industries and the number of employed in those sectors for the 4th quarter of 2023 in the City of Winchester.

Industry Group	Employees	Average Annual Wages
Health Care and Social Assistance	7,383	\$72,951
Retail Trade	3,789	\$36,348
Accommodation and Food Services	2,559	\$24,538
Educational Services	2,109	\$51,788
Public Administration	1,472	\$89,458
Manufacturing	1,469	\$67,791
Professional, Scientific, and Technical Services	1,228	\$86,228
Other Services (except Public Administration)	921	\$42,746
Administrative and Support and Waste Management and Remediation Services	823	\$43,748
Management of Companies and Enterprises	812	\$200,837
Construction	684	\$58,986
Arts, Entertainment, and Recreation	638	\$22,806
Finance and Insurance	542	\$99,635
Transportation and Warehousing	381	\$53,394
Real Estate and Rental and Leasing	290	\$66,185
Wholesale Trade	285	\$75,222
Information	170	\$53,493
Agriculture, Forestry, Fishing, and Hunting	93	\$20,681
Utilities	66	\$63,381
Unclassified	35	\$50,796
Total - All Industries	25,749	\$58,824

Source: JobsEQ, Chmura Economics & Analytics

ECONOMIC OUTLOOK AND CONDITION

Winchester's economy shows signs of continued strength and growth in a robust and diverse manner. Except during the initial stages of the COVID-19 Pandemic (2020-2021), the City has maintained net positive job growth annually since 2014. Winchester's 2024 unemployment rate of 2.6% remains below both the State and national averages. Despite significant

growth in the economy and regional population, the cost of living in Winchester is 12% lower than Virginia and on par with the national average. With the overall growth of the region and the implementation of development focused policies and initiatives such as the Neighborhood Design Districts (NDDs), Winchester has seen a continuation of significant interest from outside businesses and developers in expanding into the city.



Employment by Sectors

The proportional representation of local employment in the top three major sectors all decreased from 2023 to 2024 showing increased diversification in employment by sector. Winchester continues to grow but the proportional representation of the types of jobs that contribute to this growth have changed over time. Projected sector employment in 2025 is expected to remain relatively stable with modest growth expected in the Health Care and Social Assistance; Management of Companies and Enterprises; Arts, Entertainment, and Recreation; and Information sectors.

Winchester's continued growth pattern provides valuable information into the growing employment sectors and the overall economic health of the community. Our sustained growth in the health care and social assistance sector displays our prominence as the professional medical hub of the Northern Shenandoah Valley region. Further, it is an indicator of Winchester's overall environment and provides evidence that the community will continue its economic growth and advancement into the future. The city serves as the economic, cultural, financial, legal, real estate, political/government and social center of the northern Shenandoah Valley.

RECENT DEVELOPMENTS

While the COVID-19 outbreak and measures implemented to contain its spread have altered, and continue to alter, business operations and citizens' behavior in a manner that continues to have effects on global and local economies, including the City's. The City has almost fully recovered from COVID from a revenue perspective, however we continue to monitor our revenues to ensure they are meeting our budget targets. The Common Council adopted the FY 2025 budget on May 28, 2024, and City staff and the Common Council will continue to monitor the financial and operating performance and will amend the FY 2025 budget as needed to address any changing conditions or expectations. The City reassesses real property every two years, the last reassessment was effective January 1, 2023. The next reassessment will be effective January 1, 2025. City Council adopted the FY 2025 budget with no increase to the \$0.83 cents per \$100 of assessed value real property tax rate. City Council voted to increase the meals tax revenue from 6% to 6.5% effective July 1, 2024, generating an additional \$900,000 in revenue. Other local revenues have seen positive organic growth and the City's budget grew from \$113,470,000 to \$117,100,000. Based on preliminary projections for FY 2024, the City's real estate tax revenues are expected to meet budget projections, along with sales and occupational license taxes. Personal property, lodging and meals taxes are projected to exceed budget projections. Local City revenues for FY 2024 are projected to exceed budget expectations by approximately \$2.0 million.

The City received approximately \$4.9 million in federal funding under the Coronavirus Aid, Relief, and Economic Security (CARES) Act (of which approximately \$2.5 million was received in FY 2020 and \$2.4 million was received in FY 2021). The City used approximately \$0.9 million to provide small business grants through the City's Economic Development Authority and approximately \$0.6 million to provide assistance to local non-profits. The remaining funds were used to offset costs associated with preparing and responding to the COVID-19 pandemic. Of the total CARES Act funding received, the City spent approximately \$750,000 in FY 2020 and the remaining \$4,150,000 in FY 2021. The City received approximately \$6.2 million of funding under the American Rescue Plan Act (ARPA) in fiscal year 2021 and an additional \$6.2 million of ARPA funding in FY 2022. The Common Council has appropriated the this funding for a range of purposes including revenue replacement, COVID-19-related facility improvements, water quality and sanitation, digital services improvements and homeowner assistance. The City has approximately \$0.4 million remaining in ARPA funds to spend.

DEVELOPMENT HIGHLIGHTS

Neighborhood Design Districts and **Tax Increment Financing (TIF)** received initial readings in 2023 with first implementation expected in Q4 2024. Neighborhood Design Districts and TIF seek to radically change the City's approach to redevelopment. Rather than looking narrowly at one site for redeveloping, Neighborhood Design Districts will allow the city to "pre-plan" the site and adjacent parcels into a cohesive district. TIF bonds allow the city to preemptively build out infrastructure such as roads and piping around key catalyst sites, such as the **Ward Plaza** site, to create development ready locations. Debt incurred to build out infrastructure is abated through the increased property tax revenue raised by the upwards property value assessment of redeveloped projects over time.

Currently, each ward has been designated a unique **Neighborhood Design District** centered on longstanding sites eyed for development. Through this redevelopment lens, in 2023, the Winchester Economic Development Authority issued a \$4 million loan to Winchester Acquisition Partners LLC to assist in the purchase of the **Ward Plaza** catalyst site for redevelopment in calendar year 2025. Projects such as Ward Plaza represent the Economic Development authority's goal of leveraging public resources to spur substantial private investment.

Beyond residential/mixed-use development projects, the City continues to attract manufacturers. **TFC Poultry**, a Minnesota-based company, is nearing completion of their \$35 million investment into redeveloping vacant industrial space in the North End into a new turkey processing facility, bringing more than 100 new jobs in their first East Coast expansion. TFC Poultry received two state level grants, a \$400,000 Agriculture and Forestry Industries Development (AFID) grant from the Virginia Department of Agriculture and a \$500,000 Commonwealth Opportunity Fund (COF) grant from the Virginia Economic Development Partnership, to push the project into fruition.

LOCAL ECONOMY

The City of Winchester is in the northern tip of Virginia in the Shenandoah Valley. Winchester, founded in 1744, is the oldest city in Virginia west of the Blue Ridge Mountains. The city currently occupies a land area of 9.3 square miles and serves a resident population of approximately 28,734. Winchester's regional labor force participation rate (civilian population 16 years old and over) stands at 67.6% percent of the population, or 19,392 people. Of individuals 25 years old and older in Winchester, 33.7% have a bachelor's degree or higher which compares with 40.3% in Virginia.

Two major interstate highways, I-81 and I-66, and four major state highways, Routes 50, 7, 11, and 522, provide direct access to eastern markets, including Washington, D.C., 72 miles away, and Baltimore, 97 miles away. The city is the first substantial community encountered upon when traveling west after passing the Blue Ridge Mountains and is surrounded by Frederick County.

As a regional employment and health care center, the city's daytime population increases by approximately 13,000 people due to commuters, which raises the population to approximately 43,000.

The City is the region's commercial, industrial, and medical center serving a 75-mile radius. Because of the City's position as a regional economic center and its extensive highway system, the City's workforce is drawn from a substantially broader area. Employers in the area offer a wide variety of private sector jobs ranging from agriculture, forestry, and manufacturing, to retail, professional, educational, and medical services.





VALLEY HEALTH SYSTEMS

The City's largest employer is Valley Health Systems, which owns and operates the Winchester Medical Center and five smaller primary care hospitals in the region along with other related services such as urgent care clinics, home health services, a childcare facility, and transport services. As a level II trauma center, the Winchester Medical Center is a non-profit, regional referral hospital, serving the tri-state region surrounding the city. The 445-bed facility offers a full range of inpatient and outpatient diagnostic, medical, surgical, and rehabilitative services. Valley Health has shown additional commitment to growth of and excellence in healthcare offerings in Winchester by investing \$30 million in a medical office building on their Winchester campus. In addition to Valley Health's growing presence in Winchester, the healthcare sector is growing through alternative providers expanding within the City of Winchester as well.

TREX COMPANY INC

Moving their headquarters into the City limits in 2023, Trex, established in 1996, has become the world's leading manufacturer of wood-alternative decking products. Publicly traded since 1999, Trex has pioneered the composite decking industry by blending recycled plastic durability with reclaimed wood aesthetics. This innovation supports sustainability goals while providing low-maintenance, high-performance outdoor solutions. With a dominant market share in North America and a global presence in over 40 countries, Trex generates annual sales exceeding \$1.2 billion, exemplifying leadership in outdoor engineering and environmental responsibility.



Shenandoah University

Also, located within Winchester is Shenandoah University, a United Methodist Church-affiliated institution, which was founded in 1875 in Dayton, Virginia, and moved to Winchester in 1960. Today, Shenandoah University has an enrollment of approximately 4,000 students. These students participate in more than 200 programs of study at the undergraduate, graduate, doctorate and professional levels in seven schools: the College of Arts and Sciences, School of Business, School of Health Professions, Shenandoah Conservatory, School of Pharmacy, School of Nursing, and School of Education and Human Development. The University has continued to grow and despite the impacts of COVID-19, 2020 saw the largest Freshman class in SU's history.

Shenandoah University photo by Caleb Rouse.



Shopping

The City serves as the major retail center for the region. Apple Blossom Mall, an enclosed regional shopping center, contains Belk, J.C. Penney, and AMC Classic Cinema as its anchors, along with an additional 85 specialty stores. Plazas such as Apple Blossom Corners, Winchester Crossing, Winchester Station and Winchester Plaza house Martin's, Staples, Kohl's, Home Goods, Books-A-Million, Michael's, Old Navy, Dick's Sporting Goods, and Planet Fitness. Also, serving the area are a Wal-Mart Supercenter, Lowe's, Home Depot, Target, T.J. Maxx, and PetSmart. There are also several anchorless retail centers and one lifestyle center that houses Ann Taylor Loft, Talbots, Jos A Bank Clothier, J Jill, and other high-end retail stores. The city is also home to several national chain restaurants. The city also has several class A office buildings serving the professional services sector and business service entities.

The Old Town Mall, a pedestrian mall in the City's downtown, offers a wide range of boutiques, specialty shops and restaurants and is often viewed as the cultural center of the community. Targeted development and incentives offered in the primary and secondary tax assessment districts surrounding the mall resulted in nearly \$2 million in private improvements in 2023.

In addition to retail, hospitality and office space, the City is home to several large manufacturing companies including Continental AG, National Fruit Company, Newell Brands Industries LLC (Rubbermaid), and Trex Corporation. These companies provide over 1,400 jobs to Winchester.



REVENUE SUMMARY BY FUND

FY 2025 ANNUAL BUDGET



ALL FUNDS SUMMARY - REVENUE

General Fund Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
GENERAL PROPERTY TAXES	\$48,478,205	\$51,341,576	\$53,884,500	\$54,807,000	\$922,500	1.7%
OTHER LOCAL TAXES	\$38,478,078	\$40,266,080	\$41,322,300	\$41,852,300	\$530,000	1.3%
PERMITS, PRIVILEGE FEES	\$655,791	\$840,874	\$717,300	\$887,300	\$170,000	23.7%
FINES AND FORFEITURES	\$81,641	\$98,451	\$85,000	\$455,000	\$370,000	435.3%
REVENUE-USE OF MONEY/PROP	\$262,600	\$546,348	\$481,000	\$580,000	\$99,000	20.6%
CHARGES FOR SERVICES	\$1,474,888	\$1,899,284	\$2,104,000	\$2,170,400	\$66,400	3.2%
MISCELLANEOUS REVENUE	\$876,917	\$1,061,348	\$927,800	\$981,800	\$54,000	5.8%
RECOVERED COSTS	\$1,328,664	\$1,403,915	\$1,132,500	\$1,313,100	\$180,600	15.9%
LOCAL TOTAL	\$91,636,783	\$97,457,876	\$100,654,400	\$103,046,900	\$2,392,500	2.4%
State	\$6,877,092	\$7,745,297	\$7,377,300	\$7,806,300	\$429,000	5.8%
Federal	\$872,685	\$524,308	\$901,500	\$1,116,500	\$215,000	23.8%
Other Financing Sources	\$1,348,898	\$3,163,744	\$4,604,800	\$5,130,300	\$525,500	11.4%
REVENUES TOTAL	\$100,735,458	\$108,891,225	\$113,538,000	\$117,100,000	\$3,562,000	3.1%

Other Governmental Funds Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$1,991,884	\$2,156,945	\$2,072,700	\$2,443,230	\$370,530	17.9%
State	\$8,350,167	\$8,575,677	\$9,114,027	\$9,603,311	\$489,284	5.4%
Federal	\$8,683,021	\$10,965,009	\$9,837,480	\$6,749,689	(\$3,087,791)	(31.4%)
Other Financing Sources	\$3,530,761	\$4,098,752	\$5,162,793	\$5,016,770	(\$146,023)	(2.8%)
REVENUES TOTAL	\$22,555,833	\$25,796,383	\$26,187,000	\$23,813,000	(\$2,374,000)	(9.1%)

City Capital Improvement Fund Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$27,315	\$342,538	\$500,000	\$0	(\$500,000)	(100.0%)
State	\$4,963,917	\$264,077	\$2,500,000	\$7,355,000	\$4,855,000	194.2%
Federal	\$111,857	\$472,331	\$3,137,000	\$11,367,000	\$8,230,000	262.4%
Other Financing Sources	\$14,534,235	\$4,460,074	\$12,830,000	\$27,080,000	\$14,250,000	111.1%
REVENUES TOTAL	\$19,637,324	\$5,539,020	\$18,967,000	\$45,802,000	\$26,835,000	141.5%

Enterprise Funds Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$30,181,681	\$30,685,032	\$31,655,000	\$34,610,000	\$2,955,000	9.3%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
State	-	-	\$3,800,000	\$4,850,000	\$1,050,000	27.6%
Federal	\$120,975	\$125,417	\$565,000	\$1,115,000	\$550,000	97.3%
Other Financing Sources	\$7,358,197	\$5,822,143	\$9,910,000	\$29,185,000	\$19,275,000	194.5%
REVENUES TOTAL	\$37,660,853	\$36,632,591	\$45,930,000	\$69,760,000	\$23,830,000	51.9%

Internal Service Funds Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$3,164,388	\$4,347,195	\$4,250,000	\$5,126,000	\$876,000	20.6%
Other Financing Sources	-	\$0	-	-	\$0	-
REVENUES TOTAL	\$3,164,388	\$4,347,195	\$4,250,000	\$5,126,000	\$876,000	20.6%

Fiduciary Funds Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$9,742,398	\$11,060,645	\$11,612,572	\$12,307,495	\$694,923	6.0%
State	\$860,377	\$910,428	\$806,689	\$883,805	\$77,116	9.6%
Federal	\$258,403	\$270,679	\$252,739	\$290,100	\$37,361	14.8%
Other Financing Sources	-	-	\$81,000	\$220,600	\$139,600	172.3%
REVENUES TOTAL	\$10,861,178	\$12,241,752	\$12,753,000	\$13,702,000	\$949,000	7.4%

Component Units Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$9,123,840	\$12,666,889	\$10,459,506	\$12,053,675	\$1,594,169	15.2%
State	\$31,306,722	\$34,975,451	\$34,740,641	\$36,671,335	\$1,930,694	5.6%
Federal	\$9,510,434	\$13,723,731	\$18,137,936	\$11,635,822	(\$6,502,114)	(35.8%)
Other Financing Sources	\$31,844,896	\$35,257,076	\$41,477,853	\$38,020,308	(\$3,457,545)	(8.3%)
REVENUES TOTAL	\$81,785,892	\$96,623,146	\$104,815,936	\$98,381,140	(\$6,434,796)	(6.1%)

All Funds Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$145,868,290	\$159,143,623	\$161,204,178	\$169,587,300	\$8,383,122	5.2%
State	\$52,358,275	\$52,470,931	\$58,338,657	\$67,169,751	\$8,831,094	15.1%
Federal	\$19,557,374	\$26,081,474	\$32,831,655	\$32,274,111	(\$557,544)	(1.7%)
Other Financing Sources	\$58,616,987	\$52,801,789	\$74,066,446	\$104,652,978	\$30,586,532	41.3%
REVENUES TOTAL	\$276,400,926	\$290,497,816	\$326,440,936	\$373,684,140	\$47,243,204	14.5%

EXPENDITURE SUMMARY BY FUND

FY 2025 ANNUAL BUDGET



ALL FUNDS SUMMARY - EXPENDITURES

General Fund Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
GENERAL OPERATING FUND						
Expenses						
GENERAL GOVERNMENT ADMIN	\$7,137,271	\$7,314,985	\$9,073,807	\$9,776,771	\$702,964	7.7%
JUDICIAL ADMINISTRATION	\$4,372,829	\$4,986,833	\$5,237,900	\$5,714,400	\$476,500	9.1%
PUBLIC SAFETY	\$24,081,121	\$26,952,539	\$28,726,047	\$29,653,005	\$926,958	3.2%
PUBLIC WORKS	\$5,525,696	\$6,060,152	\$6,227,700	\$5,818,500	(\$409,200)	(6.6%)
HEALTH AND WELFARE	\$843,412	\$947,898	\$1,027,877	\$1,027,877	\$0	0.0%
EDUCATION	\$31,894,879	\$34,689,831	\$35,298,130	\$36,259,130	\$961,000	2.7%
PARKS,RECREATION,CULTURAL	\$3,614,189	\$4,423,044	\$4,480,500	\$4,444,700	(\$35,800)	(0.8%)
COMMUNITY DEVELOPMENT	\$1,750,174	\$2,163,026	\$2,547,339	\$3,687,947	\$1,140,608	44.8%
NONDEPARTMENTAL	-	-	-	\$0	\$0	-
TRANSFERS	\$4,973,980	\$6,426,887	\$8,022,800	\$7,821,770	(\$201,030)	(2.5%)
DEBT	\$11,891,494	\$13,063,471	\$12,895,900	\$12,895,900	\$0	0.0%
EXPENSES TOTAL	\$96,085,045	\$107,028,666	\$113,538,000	\$117,100,000	\$3,562,000	3.1%
GENERAL OPERATING FUND TOTAL	\$96,085,045	\$107,028,666	\$113,538,000	\$117,100,000	\$3,562,000	3.1%
EXPENSES TOTAL	\$96,085,045	\$107,028,666	\$113,538,000	\$117,100,000	\$3,562,000	3.1%

Other Governmental Funds Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
SOCIAL SERVICE FUND	\$11,534,982	\$11,705,237	\$12,996,000	\$13,275,000	\$279,000	2.1%
CITY GRANTS FUND	\$4,054,202	\$5,234,569	\$4,100,000	\$500,000	(\$3,600,000)	(87.8%)
HIGHWAY MAINTENANCE FUND	\$3,498,102	\$4,079,294	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)
TRANSIT FUND	\$1,360,824	\$2,354,860	\$2,324,000	\$3,310,000	\$986,000	42.4%
EMERGENCY MEDICAL SERVICE	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%
TOURISM	\$610,315	\$773,619	\$990,000	\$991,000	\$1,000	0.1%
LAW LIBRARY FUND	\$58,204	\$46,395	\$40,000	\$25,000	(\$15,000)	(37.5%)
EXPENSES TOTAL	\$22,418,442	\$25,579,399	\$26,187,000	\$23,813,000	(\$2,374,000)	(9.1%)

City Capital Improvement Fund Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
CITY CAPITAL IMPROVE FUND						
Expenses						
GENERAL GOVERNMENT ADMIN	-	\$760,949	-	\$0	\$0	-
JUDICIAL ADMINISTRATION	-	-	-	\$0	\$0	-
PUBLIC SAFETY	-	\$1,006,580	\$2,400,000	\$12,800,000	\$10,400,000	433.3%
PUBLIC WORKS	\$16,202,591	\$7,763,233	\$13,647,000	\$31,972,000	\$18,325,000	134.3%
HEALTH AND WELFARE	-	-	-	\$0	\$0	-
PARKS,RECREATION,CULTURAL	\$512,920	\$422,325	\$2,920,000	\$1,030,000	(\$1,890,000)	(64.7%)
COMMUNITY DEVELOPMENT	-	-	-	\$0	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
NONDEPARTMENTAL	-	-	-	\$0	\$0	-
TRANSFERS	-	-	-	\$0	\$0	-
DEBT	\$232,681	-	-	\$0	\$0	-
EXPENSES TOTAL	\$16,948,192	\$9,953,088	\$18,967,000	\$45,802,000	\$26,835,000	141.5%
CITY CAPITAL IMPROVE FUND TOTAL	\$16,948,192	\$9,953,088	\$18,967,000	\$45,802,000	\$26,835,000	141.5%
EXPENSES TOTAL	\$16,948,192	\$9,953,088	\$18,967,000	\$45,802,000	\$26,835,000	141.5%

Enterprise Funds Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
UTILITIES OPERATING FUND	\$17,160,929	\$23,435,765	\$30,505,000	\$31,460,000	\$955,000	3.1%
UTIL CAPITAL IMPROV FUND	\$1,018,270	\$6,896,143	\$2,025,000	\$14,500,000	\$12,475,000	616.0%
STORMWATER UTILITY FUND	-	\$0	\$13,400,000	\$23,800,000	\$10,400,000	77.6%
EXPENSES TOTAL	\$18,179,199	\$30,331,908	\$45,930,000	\$69,760,000	\$23,830,000	51.9%

Internal Service Funds Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
EMPLOYEE BENEFITS	\$589,569	\$708,891	\$750,000	\$1,350,000	\$600,000	80.0%
MAINTENANCE OPERATING FUND	\$2,477,834	\$3,854,111	\$3,500,000	\$3,776,000	\$276,000	7.9%
EXPENSES TOTAL	\$3,067,403	\$4,563,002	\$4,250,000	\$5,126,000	\$876,000	20.6%

Fiduciary Funds Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
NW REG JAIL AUTH CAPITAL	\$1,233,925	\$1,227,675	\$1,213,000	\$1,234,000	\$21,000	1.7%
FRED-WINC SERV AUTH FUND	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%
NRJDC OPERATING FUND	\$3,114,192	\$3,354,850	\$3,513,000	\$3,979,000	\$466,000	13.3%
EXPENSES TOTAL	\$10,706,946	\$12,226,743	\$12,753,000	\$13,702,000	\$949,000	7.4%

Component Units Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
PARKING AUTHORITY FUND	\$1,171,583	\$1,171,482	\$1,414,000	\$1,805,000	\$391,000	27.7%
ECONOMIC DEVELOPMENT AUTH	\$2,050,481	\$2,814,260	\$480,347	\$454,000	(\$26,347)	(5.5%)
SCHOOL CAFETERIA FUND	\$2,652,752	\$2,614,812	\$2,866,486	\$3,294,310	\$427,824	14.9%
SCHOOL OPERATING FUND	\$61,552,827	\$65,330,857	\$70,523,278	\$74,193,523	\$3,670,245	5.2%
FEDERAL GRANTS FUND	\$7,161,708	\$10,835,442	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)
TEXTBOOK FUND	\$0	\$671,221	\$400,000	\$200,000	(\$200,000)	(50.0%)
NREP PRE-SCHOOL GRANT	-	-	-	\$0	\$0	-
NREP OPERATING FUND	-	-	-	\$0	\$0	-
NREP TEXTBOOK FUND	-	-	-	\$0	\$0	-
GOVERNOR'S BEST PRACTICE	-	-	-	\$0	\$0	-
SCHOOL FUND RAISING	\$39,856	\$1,837,360	\$125,000	\$250,000	\$125,000	100.0%
SCHOOL CAPITAL IMPROVEMTS	\$1,670,487	\$7,575,199	\$5,782,545	\$1,300,000	(\$4,482,545)	(77.5%)
SCHOOL CONSTRUCTION FUND	\$4,763,887	\$1,124,913	-	\$0	\$0	-
SCHOOL INSURANCE	\$6,227,556	\$6,223,779	\$7,190,510	\$8,172,225	\$981,715	13.7%
FACILITIES MANAGEMENT	-	-	-	\$0	\$0	-
EXPENDABLE SCHOLARSHIP FD	\$37,293	\$3,826	\$26,300	\$26,300	\$0	0.0%
SHINGLETON SCHOLARSHIP FD	\$3,110	\$2,100	\$4,000	\$4,000	\$0	0.0%
COOPER MEMORIAL SCHOLARSH	\$29,048	\$25,105	\$40,000	\$40,000	\$0	0.0%
KEENAN SCHOLARSHIP FUND	-	-	-	\$0	\$0	-
NONEXPENDABLE SCHOLARSHIP	\$8,385	\$19,110	\$29,950	\$29,950	\$0	0.0%
SHINGLETON SCHOLARSHIP FD	-	-	\$4,000	\$4,000	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
EXPENSES TOTAL	\$87,368,973	\$100,249,466	\$104,815,936	\$98,381,140	(\$6,434,796)	(6.1%)

All Funds Expenditure Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
GENERAL OPERATING FUND	\$96,085,045	\$107,028,666	\$113,538,000	\$117,100,000	\$3,562,000	3.1%
SOCIAL SERVICE FUND	\$11,534,982	\$11,705,237	\$12,996,000	\$13,275,000	\$279,000	2.1%
CITY GRANTS FUND	\$4,054,202	\$5,234,569	\$4,100,000	\$500,000	(\$3,600,000)	(87.8%)
HIGHWAY MAINTENANCE FUND	\$3,498,102	\$4,079,294	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)
TRANSIT FUND	\$1,360,824	\$2,354,860	\$2,324,000	\$3,310,000	\$986,000	42.4%
EMERGENCY MEDICAL SERVICE	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%
TOURISM	\$610,315	\$773,619	\$990,000	\$991,000	\$1,000	0.1%
LAW LIBRARY FUND	\$58,204	\$46,395	\$40,000	\$25,000	(\$15,000)	(37.5%)
PARKING AUTHORITY FUND	\$1,171,583	\$1,171,482	\$1,414,000	\$1,805,000	\$391,000	27.7%
ECONOMIC DEVELOPMENT AUTH	\$2,050,481	\$2,814,260	\$480,347	\$454,000	(\$26,347)	(5.5%)
CITY CAPITAL IMPROVE FUND	\$16,948,192	\$9,953,088	\$18,967,000	\$45,802,000	\$26,835,000	141.5%
EMPLOYEE BENEFITS	\$589,569	\$708,891	\$750,000	\$1,350,000	\$600,000	80.0%
MAINTENANCE OPERATING FUND	\$2,477,834	\$3,854,111	\$3,500,000	\$3,776,000	\$276,000	7.9%
OTHER POST EMPL BENEFITS	\$873,807	-	-	\$0	\$0	-
SPECIAL WELFARE FUND	-	-	-	\$0	\$0	-
NW REG JAIL AUTH CAPITAL	\$1,233,925	\$1,227,675	\$1,213,000	\$1,234,000	\$21,000	1.7%
FRED-WINC SERV AUTH FUND	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%
NRJDC OPERATING FUND	\$3,114,192	\$3,354,850	\$3,513,000	\$3,979,000	\$466,000	13.3%
UTILITIES OPERATING FUND	\$17,160,929	\$23,435,765	\$30,505,000	\$31,460,000	\$955,000	3.1%
UTIL CAPITAL IMPROV FUND	\$1,018,270	\$6,896,143	\$2,025,000	\$14,500,000	\$12,475,000	616.0%
STORMWATER UTILITY FUND	-	\$0	\$13,400,000	\$23,800,000	\$10,400,000	77.6%
SCHOOL CAFETERIA FUND	\$2,652,752	\$2,614,812	\$2,866,486	\$3,294,310	\$427,824	14.9%
SCHOOL OPERATING FUND	\$61,552,827	\$65,330,857	\$70,523,278	\$74,193,523	\$3,670,245	5.2%
FEDERAL GRANTS FUND	\$7,161,708	\$10,835,442	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)
TEXTBOOK FUND	\$0	\$671,221	\$400,000	\$200,000	(\$200,000)	(50.0%)
NREP PRE-SCHOOL GRANT	-	-	-	\$0	\$0	-
NREP OPERATING FUND	-	-	-	\$0	\$0	-
NREP TEXTBOOK FUND	-	-	-	\$0	\$0	-
GOVERNOR'S BEST PRACTICE	-	-	-	\$0	\$0	-
SCHOOL FUND RAISING	\$39,856	\$1,837,360	\$125,000	\$250,000	\$125,000	100.0%
SCHOOL CAPITAL IMPROVEMTS	\$1,670,487	\$7,575,199	\$5,782,545	\$1,300,000	(\$4,482,545)	(77.5%)
SCHOOL CONSTRUCTION FUND	\$4,763,887	\$1,124,913	-	\$0	\$0	-
SCHOOL INSURANCE	\$6,227,556	\$6,223,779	\$7,190,510	\$8,172,225	\$981,715	13.7%
FACILITIES MANAGEMENT	-	-	-	\$0	\$0	-
EXPENDABLE SCHOLARSHIP FD	\$37,293	\$3,826	\$26,300	\$26,300	\$0	0.0%
SHINGLETON SCHOLARSHIP FD	\$3,110	\$2,100	\$4,000	\$4,000	\$0	0.0%
COOPER MEMORIAL SCHOLARSH	\$29,048	\$25,105	\$40,000	\$40,000	\$0	0.0%
KEENAN SCHOLARSHIP FUND	-	-	-	\$0	\$0	-
NONEXPENDABLE SCHOLARSHIP	\$8,385	\$19,110	\$29,950	\$29,950	\$0	0.0%
SHINGLETON SCHOLARSHIP FD	-	-	\$4,000	\$4,000	\$0	0.0%
EXPENSES TOTAL	\$255,648,007	\$289,932,273	\$326,440,936	\$373,684,140	\$47,243,204	14.5%

BUDGET HIGHLIGHTS

FY 2025 ANNUAL BUDGET



GENERAL FUND REVENUE AND EXPENDITURES CHANGES

The following charts highlight the major changes in revenues and expenses from last year's budget:

General Fund Revenue Changes

	FY 2025 Increase/(Decrease)
Local	
General Property Taxes	\$922,500
Other Local Taxes	\$530,000
Permits, Privilege Fees	\$170,000
Fines and Forfeitures	\$370,000
Use of Money	\$99,000
Charges for Services	\$66,400
Miscellaneous Services	\$54,000
Recovered Services	\$180,600
Total Local Revenue Changes	\$2,392,500
State Revenue	\$429,000
Federal Revenue	\$215,000
Other Financing Sources	\$525,500
Total General Fund Revenue Changes	\$3,562,000

General Fund Expenditures Changes

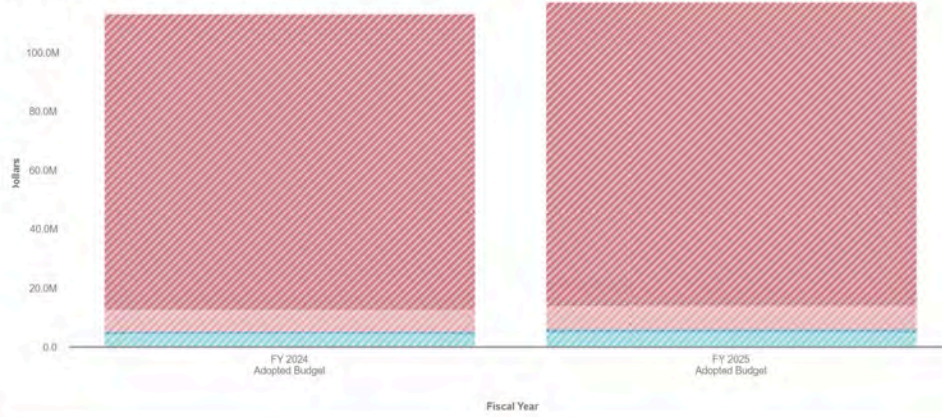
	FY 2025 Increase/(Decrease)
Personnel	\$2,684,900
Contractual Services	(\$155,531)
Internal Services	\$226,595
Other Charges	\$1,122,966
Education	\$961,000
Capital	(\$1,076,900)
Debt Service	--
Fund Transfers	
Transit Fund	\$170,870
Social Services Fund	\$86,100
City Capital Improvement Fund	(\$575,000)
Emergency Reserves	\$500,000
Highway Maintenance	(\$383,000)
Fund Transfers Total	(\$201,030)
Total General Fund Expenditure Changes	\$3,562,000

THE CITY ALSO PUBLISHES A BUDGET IN BRIEF WHICH IS LOCATED ON THE CITY'S WEBSITE [HERE](#)

General Fund Revenues by Source

FY 2025 vs. FY 2024

Visualization



Sort By Chart of Accounts

- Local
- State
- Federal
- Other Financing Sources

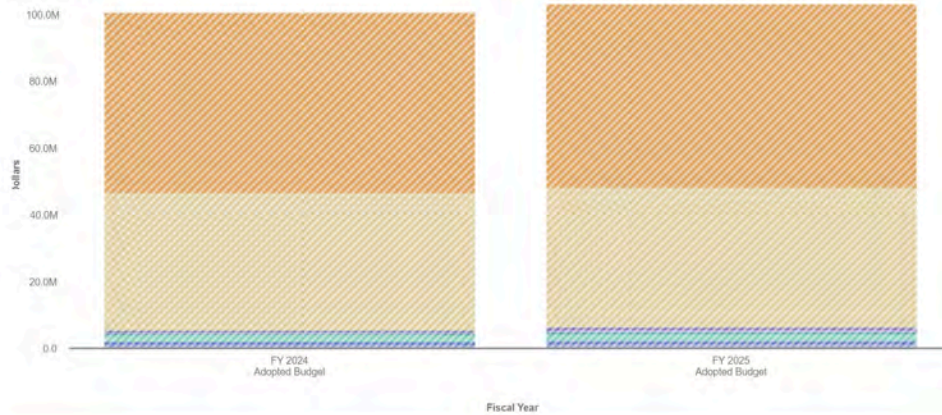
	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Expand All		
▶ Local	\$ 100,654,400	\$ 103,046,900
▶ State	7,377,300	7,806,300
▶ Federal	901,500	1,116,500
▶ Other Financing Sources	4,604,800	5,130,300
Total	\$ 113,538,000	\$ 117,100,000

Data filtered by Revenues: GENERAL OPERATING FUND and exported on June 10, 2024. Created with OpenGov

General Fund Local Revenues

FY 2025 vs. FY 2024

Visualization



Sort By Chart of Accounts

- General Property Taxes
- Other Local Taxes
- Permits, Privilege Fees
- Fines and Forfeitures
- Revenue, Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

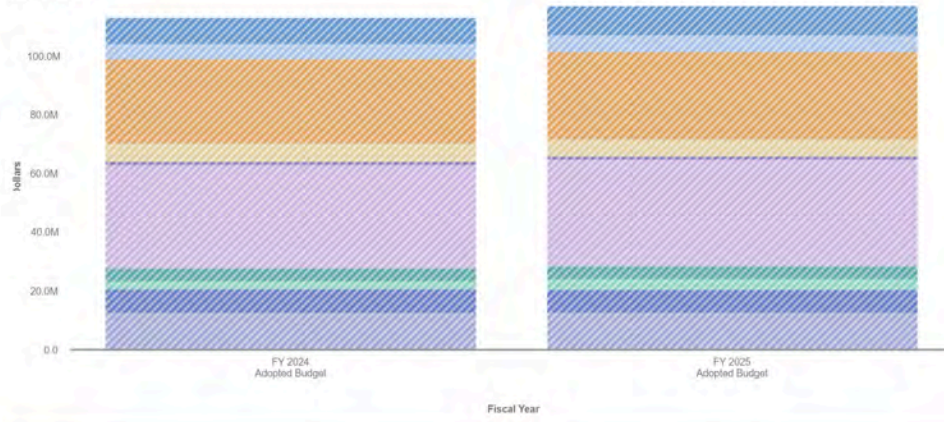
	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Expand All		
▶ General Property Taxes	\$ 53,884,500	\$ 54,807,000
▶ Other Local Taxes	41,322,300	41,852,300
▶ Permits, Privilege Fees	717,300	887,300
▶ Fines and Forfeitures	85,000	455,000
▶ Revenue, Use of Money	481,000	580,000
▶ Charges for Services	2,104,000	2,170,400
▶ Miscellaneous Revenue	927,800	981,800
▶ Recovered Costs	1,132,500	1,313,100
Total	\$ 100,654,400	\$ 103,046,900

Data filtered by Local: GENERAL OPERATING FUND and exported on June 10, 2024. Created with OpenGov

General Fund Expenditures by Function

FY 2025 vs. FY 2024

Visualization



Sort By Chart of Accounts

- GENERAL GOVERNMENT ADMIN
- JUDICIAL ADMINISTRATION
- PUBLIC SAFETY
- PUBLIC WORKS
- HEALTH AND WELFARE
- EDUCATION
- PARKS, RECREATION, CULTURAL
- COMMUNITY DEVELOPMENT
- TRANSFERS
- DEBT

	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Expand All		
▶ GENERAL GOVERNMENT ADMIN	\$ 9,073,807	\$ 9,776,771
▶ JUDICIAL ADMINISTRATION	5,237,900	5,714,400
▶ PUBLIC SAFETY	28,726,047	29,653,005
▶ PUBLIC WORKS	6,227,700	5,818,500
▶ HEALTH AND WELFARE	1,027,877	1,027,877
▶ EDUCATION	35,298,130	36,259,130
▶ PARKS, RECREATION, CULTURAL	4,480,500	4,444,700
▶ COMMUNITY DEVELOPMENT	2,547,339	3,687,947
▶ TRANSFERS	8,022,800	7,821,770
▶ DEBT	12,895,900	12,895,900
Total	\$ 113,538,000	\$ 117,100,000

Data filtered by Activity, GENERAL OPERATING FUND, Expenses and exported on June 10, 2024. Created with OpenGov

BUDGET TRENDS

FY 2025 ANNUAL BUDGET



GENERAL FUND - MAJOR REVENUES

An analysis of changes in the major General Fund categories of revenue is as follows:

Local Taxes

The largest category of revenues for the City. Local taxes comprise 88.0% of all fiscal year 2025 General Fund revenues. The local tax category is expected to increase approximately 2.4% or \$2,392,500 compared to the adopted fiscal year 2024 budget. Economic improvements have positively impacted most areas in this category, most notable in the sales tax category. Increases and decreases in major revenues or categories of revenue are noted below:

1. Real Property Tax – \$107,500

The real estate tax is the single largest source of revenues for the City of Winchester. Real property taxes are expected to remain steady in fiscal year 2025. The City reassess real property every two years. Overall real property assessment values increased by 29.5% in fiscal year 2024, while taxable values increased by 26.9% during the two-year period. Real property values are expected show a moderate increase in FY 2025. Assessments on new construction are completed throughout the year. The City's next reassessment will be effective January 1, 2025. For fiscal year 2025, the rate at which taxes on real property are assessed is \$0.83 per \$100 of assessed value.

2. Personal Property Tax – \$815,000

Personal Property taxes are expected to increase 5.0% over the fiscal year 2024 adopted revenue budget due to rising personal property values. The Commissioner of the Revenue changed the assessment valuation method to mitigate the tax increase to citizens. Personal Property taxes are levied on all tangible property owed within the City's limits, including registered vehicles and business furniture and equipment. Mobile Homes are also included in this category for taxation purposes. Rates for business furniture and equipment remain unchanged from last year at \$4.50/\$100 assessed valuation. Rates for all other personal property including vehicles increased effective July 1, 2017 to \$4.80/\$100 assessed valuation, this new revenue neutral rate eliminates the annual license fee ranging from \$10 to \$36 per year and incorporates into the new rate.

3. Sales Tax – \$0

Sales tax is anticipated to remain steady compared to the fiscal year 2024 adopted revenue budget based on trends. Sales Taxes are revenues received by the City from the 5.3 cent State sales tax generated within the City. While sales tax initially declined in fiscal year 2021 due to COVID-19, growth in fiscal years 2023 and 2024 in sales tax revenue has been positive and based on current economic projections we are using a conservative estimate but will continue to monitor all revenues as the local economy remains strong.

4. Business and Professional License Tax - \$(150,000)

The business license tax revenue is typically a good economic indicator on the strength of the local economy. Business license tax are expected to remain steady with a slight decrease over the fiscal year 2024 adopted budget. Fiscal year 2024 growth in this revenue has been positive we are using a conservative estimate but will continue to monitor all revenues as the local economy remains strong.

5. Meals Tax – \$900,000

Meals tax is a consumer-driven source of revenue and another major revenue source for the City of Winchester. Council Council approved an increase to the current Meals tax rate of 6.0% to 6.5%. Meals tax revenue is expected to increase 7.8% over the fiscal year 2024 revenue budget. Meals tax revenue decreased during fiscal year 2021 due to the COVID-19 virus, but has recovered in fiscal years 2023 and 2024, we are projecting it to continue to increase during fiscal year 2025.

Charges for Services/Miscellaneous - \$940,000

The Charges for Services category is the smallest revenue category. Most of the revenue in this category is generated from fees charged for services rendered to our citizens. This category comprises only 4.6% of the General Fund revenues. The major charges for services categories are discussed as follows:

1. Permits, Fees, and Licenses – \$170,000 – This category of revenue is comprised mainly of inspection fees and permits related to the construction industry. The increase is mainly due to an increase in building permit fees to be implemented in fiscal year 2023 and fiscal year 2024.

2. Fines and Forfeitures/Use of Money - \$469,000 - This category consists of court fees, including a new school zone spending fine estimated to generate and additional \$350,000 in addition to increase interest earnings on investments.

3. Charges for Services – \$66,400 – This category of revenue consists of fees for services, such as fire inspection, false alarm, and parks and recreation fees. The increase is due to an increase in the monthly sanitation fee to \$8.00 for a 35-gallon container; \$10.00 for a 65-gallon container; and \$12.00 for a 95-gallon container. This is the third year of a three year plan to increase the sanitation fee.

4. Recovered Cost/Miscellaneous – \$234,600 – Revenues in this category include interest earned on investments and recovered costs such as landfill recycling. The increase in this category is mainly due to the general property rents from the Social Services Building.

Intergovernmental Revenue - \$644,000

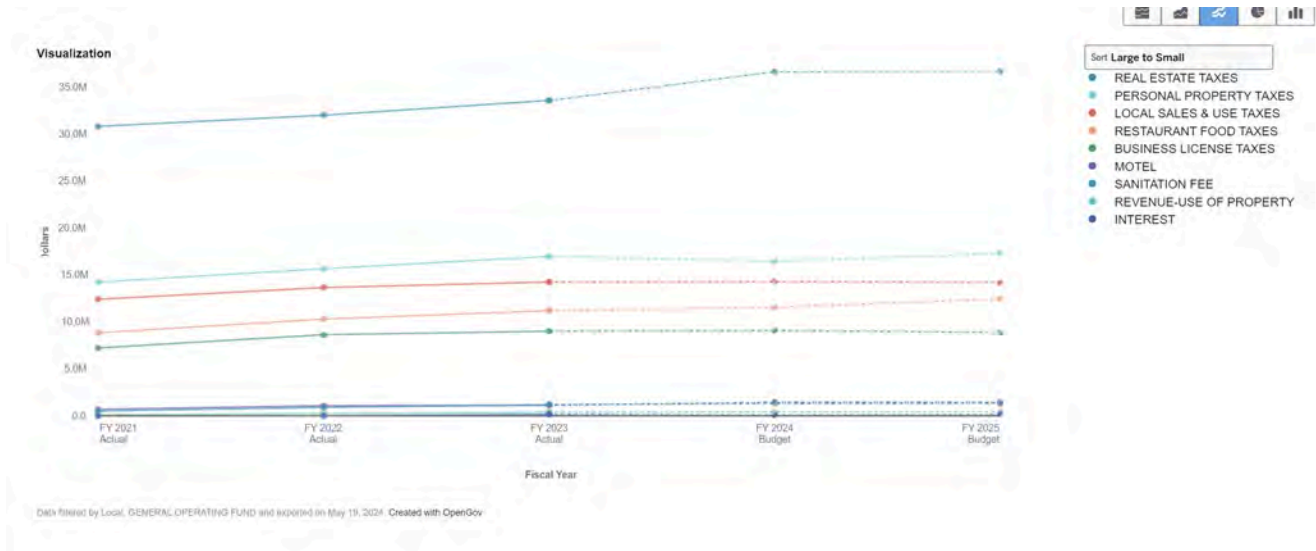
This revenue category is primarily comprised of State funds designated for specific programs. There is little local discretionary use of these funds, much of which is paid to the City on a reimbursement basis. This category represents only 7.6% of the total General Fund revenue budget. The fiscal year 2025 revenue estimate is projected to increase 7.8% from the fiscal year 2024 adopted budget. The major categories of intergovernmental revenue are discussed as follows:

1. Non-Categorical Aid – \$102,800 – This category of State taxes is comprised of revenues from personal property tax relief, rental car, recordation, rolling stock taxes, and local aid to the Commonwealth. The largest source of revenue in this category is personal property tax relief. The amount provided by the State is frozen at approximately \$2.6 million annually.

2. Shared Expenses – \$285,400 – This category of revenue accounts for reimbursement to the City for the State share of salaries and operating expenses of the Constitutional Offices including the Commonwealth’s Attorney, Sheriff, Treasurer, and Commissioner of the Revenue.

3. Other Categorical Aid – \$255,800 – This category of revenue consists of State 599 police funds and Federal grants funding. The increase in revenue in this category is due to State one-time grant funding in fiscal year 2025 for public safety.

GENERAL FUND MAJOR LOCAL REVENUE – TREND DATA



SPECIAL REVENUE FUND REVENUES

- 1. Social Services Fund** – Estimated revenues for the Social Services Fund total \$13,275,000, an increase of \$279,000 over the fiscal year 2024 budget. Fiscal year 2025 revenues are mainly comprised of state revenues totaling \$4,861,101, an increase of \$174,183 or 3.7%; federal revenues of \$ 4,344,589, an increase of \$18,709 or 0.4%; and General Fund support of \$4,069,300, an increase of \$86,107 or 2.2%. The revenue increases include funding for 2 new positions and a 3% cost of living increase.
- 2. Grants Fund** - Estimated revenues of the Grants Fund total \$500,000 a decrease of (\$3,600,000) from the fiscal year 2024 budget. Fiscal year 2025 revenues are from the American Rescue Act Plan (ARPA).
- 3. Highway Maintenance Fund** – Estimated revenues of the Highway Maintenance Fund total \$4,312,000 a decrease of \$75,000 from the fiscal year 2024 budget. Fiscal year 2025 revenues are mainly comprised of state revenues of \$4,251,000 for the maintenance of City streets.
- 4. Transit Fund** – Estimated revenues of the Transit Fund total \$3,310,000, an increase of \$986,000 over the fiscal year 2024 budget. Fiscal year 2025 revenues are comprised of \$344,730 local revenues, \$491,200 state revenues, an increase of \$64,100 or 15.0%; and \$1,844,100 in federal revenues, an increase of \$436,500 due to the implementation of the new WinReady service on demand; and General Fund transfer of \$629,970 an increase of \$170,870 or 37.2% for new equipment.
- 5. Emergency Medical Services Fund (EMS)** – Estimated revenues of the EMS Fund total \$1,400,000, an increase of \$50,000 or 3.7% over the fiscal year 2024 budget. Revenues are comprised of fees charged for Ambulance service.
- 6. Winchester-Frederick County Convention and Visitors Bureau Fund** – Estimated revenues of the Winchester-Frederick County Convention and Visitors Bureau Fund are \$991,000, an increase of \$1,000 or 0.1%. Revenues are comprised mainly from a portion of the transient lodging taxes from the City of Winchester and Frederick County. The City of Winchester's contribution is \$317,500 and Frederick County's contribution is increased \$606,473.
- 7. Law Library Fund** – Estimated revenues of the Law Library Fund are \$25,000, a decrease of \$15,000 from the prior year and are comprised of fees collected by the local courts.

OTHER FUNDS REVENUES

Capital Improvement Fund Revenues

Capital Improvement Fund revenues are estimated to be \$45,802,000, an increase of \$25,035,000 or 135.0% from the fiscal year 2024 budget. These revenues consist of a decrease in Local funds of (\$500,000) to zero; State funds of \$7,355,000 an increase of \$4,855,000 or 262.4% of revenue sharing funds for road projects; \$11,367,000 in Federal funds, an increase of \$8,230,000; General Fund transfer of \$2,305,000, a decrease of (\$575,000) or 20.0%; and \$24,775,000 from the sale of general obligation bond, an increase of \$14,925,000 or 151.5%.

Enterprise Fund Revenues

1. Utilities Fund - Fiscal year 2025 revenues are primarily derived from the sale of water and sewer services. Utilities Fund revenues are estimated to be \$31,460,000 an increase of \$955,000 or 3.1% from the fiscal year 2024 budget. The increase is comprised of \$1,015,000 in charges for services due to a projected increase in Water and Sewer sales; Federal revenue decrease of (\$250,000); and an increase of \$150,000 in use of reserves. The Utilities department issues revenue bonds to upgrade water facilities and replace antiquated water and sewer lines.

2. Stormwater Utility Fund - During FY 2023 City Council created a Stormwater Utility to generate fees to fund stormwater infrastructure projects within the City. The fee became effective January 1, 2024. Fiscal year 2025 revenues are projected to be \$23,480,000, consisting of \$3,800,000 in local fees; \$4,850,000 in State revenue sharing funds; \$1,000,000 in Federal funds; and \$14,150,000 in bond proceeds.

Internal Service Funds

1. Employee Benefits Fund – Fiscal year 2025 revenues are estimated to be \$1,350,000, an increase of \$600,000 or 80.0% from the fiscal year 2024 budget. The revenues are comprised of billings to user funds and departments for worker's compensation premiums. Also included in the revenue amount is fund balance usage for an employee incentive program and retiree health insurance premiums.

2. Maintenance Fund – Fiscal year 2025 revenues are estimated to be \$3,776,000, an increase of \$276,000 or 7.9% from the fiscal year 2024 budget. The revenues are comprised of billings to user funds and departments for grounds maintenance, equipment repairs and maintenance. The increase for fiscal year 2024 is mainly due to the increased operational costs.

REVENUE ESTIMATES

Revenue estimates are developed with a conservative and practical approach based on general economic conditions, historic experience, and expected changes in activities and services. A team consisting of the City Manager, the Treasurer, the Commissioner of the Revenue, the Chief Financial Officer, and the Finance Director prepares operating revenue projections for the General Fund. For all other Funds, individual Department Directors are responsible for projecting revenue.

FINANCIAL SCHEDULES AND CHANGES IN FUND BALANCE

FY 2025 ANNUAL BUDGET



REVENUE SUMMARY BY FUND

Total FY 2025 City Revenues

	General Fund	Special Revenue Funds	Capital Improvement Fund	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Winchester Parking Authority
Local							
General Property Taxes	\$54,807,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Taxes	\$41,852,300	\$0	\$0	\$0	\$0	\$0	\$0
Permits, Privilege Fees	\$887,300	\$0	\$0	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$455,000	\$0	\$0	\$0	\$0	\$0	\$115,000
Revenue, Use of Money	\$580,000	\$3,027	\$0	\$80,000	\$200	\$12,000	\$0
Charges for Services	\$2,170,400	\$1,767,730	\$0	\$34,528,000	\$0	\$12,240,495	\$1,687,000
Miscellaneous Revenue	\$981,800	\$672,473	\$0	\$2,000	\$0	\$0	\$433,500
Recovered Costs	\$1,313,100	\$0	\$0	\$0	\$5,125,800	\$55,000	\$23,500
LOCAL TOTAL	\$103,046,900	\$2,443,230	\$0	\$34,610,000	\$5,126,000	\$12,307,495	\$2,259,000
State	\$7,806,300	\$9,603,311	\$7,355,000	\$4,850,000	\$0	\$883,805	\$0
Federal	\$1,116,500	\$6,749,689	\$11,367,000	\$1,115,000	\$0	\$290,100	\$0
Other Financing Sources	\$5,130,300	\$5,016,770	\$27,080,000	\$29,185,000	\$0	\$220,600	\$0
TOTAL	\$117,100,000	\$23,813,000	\$45,802,000	\$69,760,000	\$5,126,000	\$13,702,000	\$2,259,000

	School Funds	Total Budget
Local		
General Property Taxes	\$0	\$54,807,000
Other Local Taxes	\$0	\$41,852,300
Permits, Privilege Fees	\$0	\$887,300
Fines and Forfeitures	\$0	\$570,000
Revenue, Use of Money	\$186,000	\$861,227
Charges for Services	\$8,626,725	\$61,020,350
Miscellaneous Revenue	\$861,950	\$2,951,723
Recovered Costs	\$120,000	\$6,637,400
LOCAL TOTAL	\$9,794,675	\$169,587,300
State	\$36,671,335	\$67,169,751
Federal	\$11,635,822	\$32,274,111
Other Financing Sources	\$38,020,308	\$104,652,978
TOTAL	\$96,122,140	\$373,684,140

EXPENDITURE SUMMARY BY FUND

Total FY 2025 Expenditures

	General Fund	Special Revenue Funds	Capital Improvement Fund	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Winchester Parking Authority
GENERAL GOVERNMENT ADMINISTRATION	\$9,536,500	\$96,000	\$0	\$0	\$4,376,000	\$0	\$0
JUDICIAL ADMINISTRATION	\$5,714,400	\$25,000	\$0	\$0	\$0	\$0	\$0
PUBLIC SAFETY	\$23,190,100	\$1,550,000	\$12,800,000	\$0	\$0	\$3,979,000	\$0
PUBLIC WORKS	\$5,791,500	\$7,876,000	\$31,972,000	\$0	\$0	\$0	\$0
PARKING AUTHORITY	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335,800
UTILITIES	\$0	\$0	\$0	\$48,758,900	\$0	\$8,489,000	\$0
HEALTH & WELFARE	\$400,000	\$13,275,000	\$0	\$0	\$0	\$0	\$0
INSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN, ATTEND, & HEALTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHL FOOD SVCS & OTR NONI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKS, RECREATION AND CULTURE	\$3,883,200	\$0	\$1,030,000	\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT	\$3,529,500	\$991,000	\$0	\$0	\$0	\$0	\$454,000
NONDEPARTMENTAL	\$8,637,028	\$0	\$0	\$6,003,500	\$750,000	\$0	\$0
TRANSFERS OUT	\$43,521,872	\$0	\$0	\$1,370,000	\$0	\$0	\$0
DEBT SERVICE	\$12,895,900	\$0	\$0	\$13,627,600	\$0	\$1,234,000	\$469,200
TOTAL	\$117,100,000	\$23,813,000	\$45,802,000	\$69,760,000	\$5,126,000	\$13,702,000	\$2,259,000

	School Funds	Total Budget
GENERAL GOVERNMENT ADMINISTRATION	\$0	\$14,008,500
JUDICIAL ADMINISTRATION	\$0	\$5,739,400
PUBLIC SAFETY	\$0	\$41,519,100
PUBLIC WORKS	\$0	\$45,639,500
PARKING AUTHORITY	\$0	\$1,335,800
UTILITIES	\$0	\$57,247,900
HEALTH & WELFARE	\$0	\$13,675,000
INSTRUCTION	\$66,917,987	\$66,917,987
ADMIN, ATTEND, & HEALTH	\$4,736,810	\$4,736,810
TRANSPORTATION	\$3,374,110	\$3,374,110
OPERATIONS	\$4,418,456	\$4,418,456
SCHL FOOD SVCS & OTR NONI	\$11,570,785	\$11,570,785
BUILDING IMPROVEMENTS	\$1,000,000	\$1,000,000
TECHNOLOGY	\$4,103,992	\$4,103,992
PARKS, RECREATION AND CULTURE	\$0	\$4,913,200
COMMUNITY DEVELOPMENT	\$0	\$4,974,500
NONDEPARTMENTAL	\$0	\$15,390,528
TRANSFERS OUT	\$0	\$44,891,872
DEBT SERVICE	\$0	\$28,226,700
TOTAL	\$96,122,140	\$373,684,140

GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

General Fund	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Budget FY 2025
Revenues					
General Property Taxes	\$ 45,850,960	\$ 48,478,205	\$ 51,341,576	\$ 54,456,800	\$ 54,807,000
Other Local Taxes	33,685,972	38,478,078	40,266,080	41,146,250	41,832,300
Permits, privilege fees	345,145	655,791	840,874	899,538	857,300
Fines & forfeitures	62,821	81,641	98,451	125,000	455,000
Revenues from use of money & property	121,508	262,600	546,348	661,389	580,000
Charges for services	857,702	1,474,888	1,899,284	2,153,989	2,170,400
Miscellaneous	844,427	876,917	1,061,348	1,062,671	981,800
Recovered costs	919,508	1,328,664	3,142,915	1,136,980	1,313,100
Intergovernmental					
Commonwealth	6,548,373	6,877,092	7,745,297	7,954,000	7,806,300
Federal	4,545,868	872,685	524,308	1,636,977	1,116,500
Total revenues	93,782,284	99,386,561	107,466,481	111,233,594	111,919,700
Expenditures					
General government administration	7,312,681	7,137,271	7,310,115	8,966,620	9,776,771
Judicial administration	4,321,867	4,338,124	4,903,975	5,237,900	5,714,400
Public safety	24,498,130	23,671,886	26,688,899	28,726,047	29,653,005
Public works	5,079,121	5,390,317	5,779,207	6,127,700	5,818,500
Health & Welfare	1,208,831	843,412	947,898	1,027,877	1,027,877
Education	29,956,852	31,894,879	34,689,831	35,298,130	36,259,130
Parks, recreation, and culture	3,041,134	3,585,733	4,307,764	4,349,500	4,444,700
Community development	2,554,980	1,700,174	2,113,026	2,497,339	3,687,947
Capital Outlay		607,775	747,593	-	-
Debt service	11,802,408	11,891,494	13,063,471	12,895,900	12,895,900
Total expenditures	89,776,004	91,061,065	100,551,779	105,127,013	109,278,230
Excess (deficiency) of revenues over (under) expenditures	4,006,280	8,325,496	6,914,702	6,106,581	2,641,470
Other Financing Sources (Uses)					
Sale of property	1,928	5,218	-	-	-
Insurance recoveries	41,085	47,670	124,744	-	-
Proceeds from bond issuance	12,388,095	-	-	-	-
Proceeds from premium on bond issuance	-	-	-	-	-
Issuance of refunding debt	(12,271,534)	-	-	-	-
Transfers in	1,500,000	1,246,010	1,250,000	1,370,000	1,420,000
Transfers out	(5,805,998)	(4,973,980)	(6,426,887)	(7,730,770)	(7,821,770)
Total other financing sources & uses	(4,146,424)	(3,675,082)	(5,052,143)	(6,360,770)	(6,401,770)
Net change in fund balances	(140,144)	4,650,414	1,862,559	(254,189)	(3,760,300)
Beginning fund balance	26,233,733	26,093,589	30,744,003	32,606,562	32,352,373
Ending fund balance	\$ 26,093,589	\$ 30,744,003	\$ 32,606,562	\$ 32,352,373	\$ 28,592,073
Percent Change	-0.5%	17.8%	6.1%	-0.8%	-11.6%

The General Fund is projected to use \$3.7 million of fund balance in FY 2025 for capital improvement projects. The City currently has a healthy fund balance which falls above the fund balance policy limit and has decided to use some of these reserves to meet the City's capital improvement needs.

CAPITAL IMPROVEMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Capital Improvement Fund	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Budget FY 2025
Revenues					
Revenues from use of money & property	\$ 14,602	\$ 27,315	\$ 300,789	\$ 113,667	\$ -
Recovered costs	922,471	-	41,749	556,020	-
Intergovernmental					
Frederick County	-	-	-	-	-
Commonwealth	2,662,588	4,963,917	264,077	1,365,537	7,355,000
Federal	697,086	111,857	472,331	225,922	11,367,000
Total revenues	4,296,747	5,103,089	1,078,946	2,261,146	18,722,000
Expenditures					
Education	11,949,233	-	-	-	-
Capital Outlay	8,006,208	16,715,511	9,953,088	13,462,354	45,802,000
Bond issuance costs	389,062	232,681	-	-	-
Total expenditures	20,344,503	16,948,192	9,953,088	13,462,354	45,802,000
Excess (deficiency) of revenues over (under) expenditures	(16,047,756)	(11,845,103)	(8,874,142)	(11,201,208)	(27,080,000)
Other Financing Sources (Uses)					
Proceeds from bond issuance	31,573,535	11,960,000	-	3,000,000	24,775,000
Proceeds from premium on bond issuance	2,413,428	1,083,235	-	-	-
Issuance of leases	-	-	366,118	-	-
Issuance of financed equipment purchase	-	-	980,044	-	-
Issuance of subscriptions	-	-	760,949	450,000	-
Payment to refunded bond escrow agent	(16,738,652)	-	-	-	-
Transfers in	2,304,918	1,491,000	2,352,963	2,780,000	2,305,000
Transfers out	-	-	-	-	-
Total other financing sources & uses	19,553,229	14,534,235	4,460,074	6,230,000	27,080,000
Net change in fund balances	3,505,473	2,689,132	(4,414,068)	(4,971,208)	-
Beginning fund balance	3,276,423	6,781,896	9,471,028	5,056,960	85,752
Ending fund balance	\$ 6,781,896	\$ 9,471,028	\$ 5,056,960	\$ 85,752	\$ 85,752
Percent Change	107.0%	39.7%	-46.6%	-98.3%	0.0%

NON-MAJOR GOVERNMENTAL FUNDS - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Non-major Governmental Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Budget FY 2025
Revenues					
Revenues from use of money & property	\$ 3,084	\$ 345	\$ 3,365	\$ 18,478	\$ 3,027
Charges for services	1,237,427	1,360,593	1,439,213	1,440,000	1,767,730
Miscellaneous	55,745	71,663	107,375	129,267	66,000
Recovered costs	-	-	21,892	-	-
Intergovernmental					
Frederick County	378,450	567,063	609,929	569,000	606,473
Commonwealth	7,675,640	8,350,167	8,575,678	8,500,000	9,603,310
Federal	3,983,955	8,683,021	10,965,009	10,300,000	6,749,689
Total revenues	13,334,301	19,032,852	21,722,461	20,956,745	18,796,230
Expenditures					
General Government Administration	-	714,750	285,590	347,591	96,000
Judicial administration	36,629	113,530	46,395	25,000	25,000
Public safety	1,142,425	2,185,397	1,921,957	2,185,000	1,550,000
Public works	4,649,797	5,002,169	5,825,721	6,627,585	7,876,000
Health & Welfare	10,409,048	11,969,720	12,209,200	12,269,430	13,275,000
Parks, recreation, and culture	-	156,934	-	417,555	-
Community development	511,199	926,710	773,619	773,600	991,000
Capital Outlay	81,209	1,309,232	4,415,899	2,000,000	-
Debt Services	-	-	101,020	101,020	-
Total expenditures	16,830,307	22,378,442	25,579,401	24,746,781	23,813,000
Excess (deficiency) of revenues over (under) expenditures	(3,496,006)	(3,345,590)	(3,856,940)	(3,790,036)	(5,016,770)
Other Financing Sources (Uses)					
Transfers in	3,501,080	3,522,980	4,073,924	4,000,000	5,016,770
Transfers out	-	(40,000)	-	-	-
Total other financing sources & uses	3,501,080	3,482,980	4,073,924	4,000,000	5,016,770
Net change in fund balances	5,074	137,390	216,984	209,964	-
Beginning fund balance	989,550	994,624	1,132,014	1,348,998	1,558,962
Ending fund balance	\$ 994,624	\$ 1,132,014	\$ 1,348,998	\$ 1,558,962	\$ 1,558,962
Percent Change	0.5%	13.8%	19.2%	15.6%	0.0%

INTERNAL SERVICE FUNDS - REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

Internal Service Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Budget FY 2025
Operating Revenues					
Charges for services	\$ 2,199,597	\$ 3,164,363	\$ 4,338,926	\$ 4,850,000	\$ 5,125,800
Total operating revenues	2,199,597	3,164,363	4,338,926	4,850,000	5,125,800
Operating Expenses					
Personal services	731,077	907,493	1,710,395	1,910,000	1,711,300
Contractual services	232,520	299,945	412,019	475,000	344,900
Other supplies and expenses	793,708	1,260,394	1,720,111	1,730,000	1,733,800
Insurance claims and expenses	747,961	589,569	708,891	707,000	1,336,000
Depreciation	10,249	10,001	11,586	12,586	-
Total operating expenses	2,515,515	3,067,402	4,563,002	4,834,586	5,126,000
Excess (deficiency) of revenues over (under) expenditures	(315,918)	96,961	(224,076)	15,414	(200)
Nonoperating revenues (expenses)					
Intergovernmental					
Federal	14,652	-	-	-	-
Investment earnings	391	25	1,180	1,152	200
Gain on disposal of capital assets	-	-	7,088	-	-
Total nonoperating revenues (expenses)	15,043	25	8,268	1,152	200
Income (Loss) before transfers & contributions	(300,875)	96,986	(215,808)	16,566	-
Transfers out	-	-	-	-	-
Change in net assets	(300,875)	96,986	(215,808)	16,566	-
Beginning net assets, as restated	788,004	487,129	584,115	368,307	384,873
Ending net assets	\$ 487,129	\$ 584,115	\$ 368,307	\$ 384,873	\$ 384,873
Percent Change	-38.2%	19.9%	-36.9%	4.5%	0.0%

ENTERPRISE FUNDS - REVENUES, EXPENSES AND CHANGES IN NET POSITION

Enterprise Funds	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Budget FY 2025
Operating Revenues					
Charges for services	\$ 25,099,424	\$ 29,837,783	\$ 29,362,955	\$ 32,825,926	\$ 34,528,000
Miscellaneous	50,383	31,473	8,271	20,000	2,000
Recovered costs	5,958,561	6,358,076	7,644,160	8,343,800	6,809,000
Total operating revenues	31,108,368	36,227,332	37,015,386	41,189,726	41,339,000
Operating Expenses					
Personal services	5,882,207	5,776,232	6,906,684	8,292,504	9,424,600
Contractual services	7,182,163	6,801,112	7,042,601	7,746,861	8,878,300
Other supplies and expenses	4,942,362	5,335,884	7,000,497	7,700,546	9,233,100
Depreciation	6,446,795	6,566,696	6,880,094	6,984,598	-
Total operating expenses	24,453,527	24,479,924	27,829,876	30,724,509	27,536,000
Excess (deficiency) of revenues over (under) expenditures	6,654,841	11,747,408	9,185,510	10,465,217	13,803,000
Nonoperating revenues (expenses)					
Intergovernmental:					
Federal	428,676	120,975	125,417	97,485	127,000
Investment earnings	64,293	12,777	114,056	113,000	80,000
Interest and fiscal charges	(5,974,732)	(4,938,520)	(4,712,788)	(4,291,304)	(13,627,600)
Gain(Loss) on disposal of capital assets	-	(10,389)	(283,130)	-	-
Total nonoperating revenues (expenses)	(5,481,763)	(4,815,157)	(4,756,445)	(4,080,819)	(13,420,600)
Income (Loss) before transfers & contributions	1,173,078	6,932,251	4,429,065	6,384,398	382,400
Capital contributions	397,297	300,400	1,200,168	760,000	
Transfers out	(1,500,000)	(1,246,010)	(1,250,000)	(1,370,000)	(1,325,000)
Change in net position	70,375	5,986,641	4,379,233	5,774,398	(942,600)
Total net position - beginning	77,384,669	77,455,044	83,441,685	87,820,918	93,595,316
Total net position - ending	\$ 77,455,044	\$ 83,441,685	\$ 87,820,918	\$ 93,595,316	\$ 92,652,716
Percent Change	0.1%	7.7%	5.2%	6.6%	-1.0%

POSITION SUMMARY SCHEDULE

FY 2025 ANNUAL BUDGET



POSITION SUMMARY

City-wide staffing changes and authorizations from fiscal year 2021 to fiscal year 2025 are shown in the following table. Position requests for fiscal year 2025 budget totaled 17 new positions, 6 new positions were approved, including 1 public safety positions, 1 public works positions, 2 health and welfare positions, and 2 general government positions. There are four authorized but unfunded positions in FY 2025.

FTE by Division - General Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Circuit Court	1	1	1	1	1
City Attorney	0	0	0	0	2
City Council	0	0	0	0.5	0.5
City Manager	3.5	3.5	3.5	4	4
Clerk of Circuit Court	8	8	8	8	8
Clerk of Council	0.5	0.5	0.5	0	0
Commissioner of the Revenue	8	8	8	8	7
Commonwealth Attorney	17	17	17	17	17
Communications	2	2	2	2	2
Community Development	0	0	4	4	4
Courthouse Security	1	1	1	1	1
Development Services	5	5	5	5	4
Emergency Communications Center	15	16	16	16	16
Emergency Management	2	2	2	2	2
Facilities Maintenance	16	19	21	21	21
Finance	5.5	5.5	6	7	7
Fire & Rescue	63	66	67.5	72.5	74.5
GIS	1	2	2	4	4
Human Resources	5	5	5	6	6
Information Technology	10	9	10	11	11
Inspections	7.5	7.5	7.5	7.5	7.5
Joint Judicial Center	3	3	3	3	3
Office of Elections	2	2	2	2	2
Parks Administration	4	4	4	4	4
Parks Athletics Division	2	2	2	2	2
Parks Child Care Division	3	3	3	3	3
Parks Community Recreation	1	1	1	1	1
Parks Facilities Maintenance	2	2	3	4	4
Parks Indoor Pool	2	2	2	2	2
Parks Maintenance	8	0	0	0	0
Parks Special Events	1	1	1	1	1
Planning	2.5	3	3	4	4
Police	89	89	89.5	91.5	91.5
Police Grants	1	1	1	0	0
Refuse	18	18	17	17	17
Sheriff	15	15	18	17	17
Storm Drainage	1	1	1	0	0
Streets	1	1	1	1	1
Treasurer	6	6	6	6	6
Victim Witness	2	3	3	3	3
Zoning	2	2.5	2.5	2.5	2.5

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE AMOUNT	336.5	337.5	350	361.5	363.5

FTE by Division - Social Services Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Housing Assistance	2	2	0	0	0
Welfare Administration	51	59	61	63	65
FTE AMOUNT	53	61	61	63	65

Grants Fund FTEs

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fire & Rescue	0	1	4	2	0
FTE AMOUNT	0	1	4	2	0

FTE by Division - Highway Maintenance Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Arborist	2	2	1	1	2
Highway Maintenance Admin	3	4	5	5	5
Snow & Ice	1	1	1	1	1
Streets	13	10	9	7	7
Traffic	6	6	6	8	8
FTE AMOUNT	25	23	22	22	23

FTE by Division - Transit Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fixed Route	11	15	16	22	18
Paratransit	3	3	3	3	3
FTE AMOUNT	14	18	19	25	21

FTE by Division - Emergency Medical Services Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Emergency Medical Services	11	11	11	11	11
FTE AMOUNT	11	11	11	11	11

FTE by Division - Win-Fred CVB Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Tourism	2	3	3	3	3
FTE AMOUNT	2	3	3	3	3

FTE by Division - Utilities Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Engineering	3	3	3	4	4
Infrastructure	0	0	0	13	13
Mechanical & Electrical	5	5	6	6	6
Source of Supply	11.5	13.5	13.5	13.5	13.5
Transmission	35.5	37.5	38.5	25	25
Utilities Administration	6.5	6.5	6.5	6.5	6.5

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE AMOUNT	61.5	65.5	67.5	68	68

Stormwater Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Stormwater	0	0	0	9	9
FTE AMOUNT	0	0	0	9	9

FTE by Division - Maintenance Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fleet Maintenance	9	9	9	9	9
Grounds Maintenance	0	12	12	12	12
FTE AMOUNT	9	21	21	21	21

FTE by Division - Winchester Parking Authority Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Parking Administration	5	5	5	5	5
Parking Control	2	2	2	2	2
FTE AMOUNT	7	7	7	7	7

FTE by Div - Frederick-Winchester Service Authority Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FWSA	27.5	27.5	26.5	26.5	25.5
FWSA Executive	1.5	1.5	1	1	1
FTE AMOUNT	29	29	27.5	27.5	26.5

FTE by Division - Juvenile Detention Center Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Juvenile Detention	35	35	35	35	36
FTE AMOUNT	35	35	35	35	36

FTE Total - All Funds

	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FTE Amount	583	612	628	655	654
FTE AMOUNT	583	612	628	655	654

GENERAL FUND

FY 2025 ANNUAL BUDGET

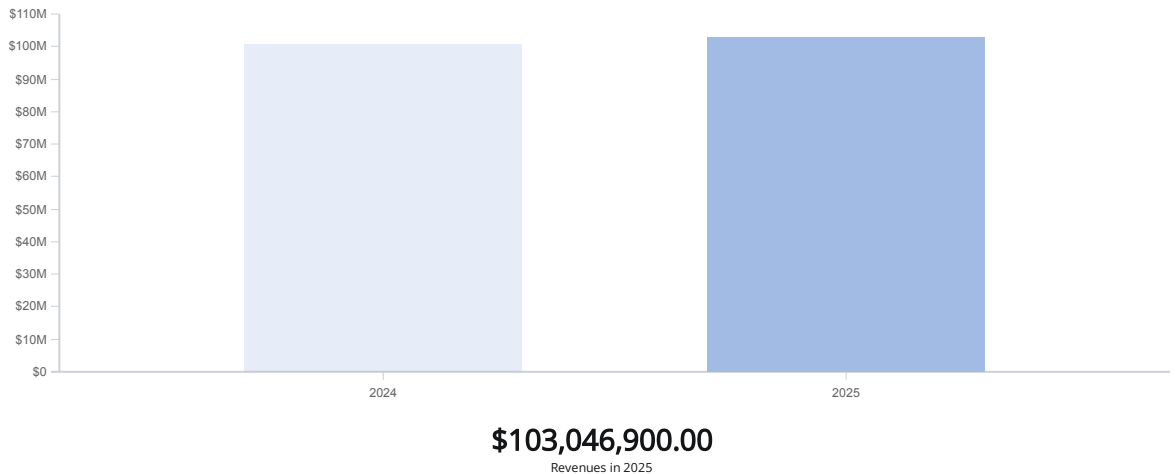


DESCRIPTION

The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is considered a major fund for financial accounting purposes.

GENERAL FUND LOCAL REVENUES FY 2024 VS. FY 2025

Data Updated Jul 13, 2024, 12:09 PM



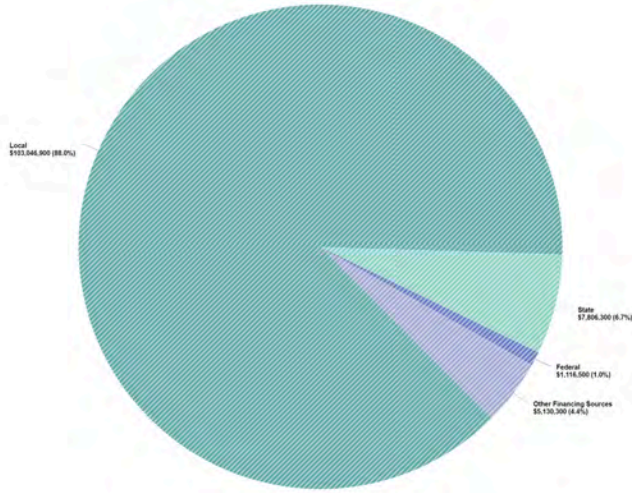
REVENUES

General Fund estimated revenues total \$117,100,000, an increase of \$3,562,000 (3.1%) from the FY 2024 adopted budget. The FY 2025 Proposed Budget has been developed with a 1/2 percent increase in the meals tax rate from 6% to 6.5% effective July 1, 2024, generating a projected \$900,000 in additional revenue. The FY 2025 budget increase includes: local funds revenue increase of \$2,392,500, which is attributed to positive trends in real estate, personal property, sales, and a newly implemented school zone speeding safety program; an increase of \$429,000 from state revenue sources; an increase in Federal contributions of \$215,000; and an increase in fund balance use of \$525,500. For the fiscal year ending June 30, 2024, we are projecting a slight decrease in the unassigned General Fund balance of \$0.6 million to \$25.2 million (24.0% of General Fund Expenditures). This decrease is due to the planned use of fund balance for capital projects in FY 2024. The following chart compares FY 2024 to FY 2025 General Fund local revenues.

FY 2025 GENERAL FUND REVENUES

FY 2025 Revenues by Source

Visualization



Sort By Chart of Accounts

- Local
- State
- Federal
- Other Financing Sources

REVENUE SUMMARY

General Fund Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
GENERAL PROPERTY TAXES	\$48,478,205	\$51,341,576	\$53,884,500	\$54,807,000	\$922,500	1.7%
OTHER LOCAL TAXES	\$38,478,078	\$40,266,080	\$41,322,300	\$41,852,300	\$530,000	1.3%
PERMITS, PRIVILEGE FEES	\$655,791	\$840,874	\$717,300	\$887,300	\$170,000	23.7%
FINES AND FORFEITURES	\$81,641	\$98,451	\$85,000	\$455,000	\$370,000	435.3%
REVENUE-USE OF MONEY/PROP	\$262,600	\$546,348	\$481,000	\$580,000	\$99,000	20.6%
CHARGES FOR SERVICES	\$1,474,888	\$1,899,284	\$2,104,000	\$2,170,400	\$66,400	3.2%
MISCELLANEOUS REVENUE	\$876,917	\$1,061,348	\$927,800	\$981,800	\$54,000	5.8%
RECOVERED COSTS	\$1,328,664	\$1,403,915	\$1,132,500	\$1,313,100	\$180,600	15.9%
LOCAL TOTAL	\$91,636,783	\$97,457,876	\$100,654,400	\$103,046,900	\$2,392,500	2.4%
State	\$6,877,092	\$7,745,297	\$7,377,300	\$7,806,300	\$429,000	5.8%
Federal	\$872,685	\$524,308	\$901,500	\$1,116,500	\$215,000	23.8%
Other Financing Sources	\$1,348,898	\$3,163,744	\$4,604,800	\$5,130,300	\$525,500	11.4%
REVENUES TOTAL	\$100,735,458	\$108,891,225	\$113,538,000	\$117,100,000	\$3,562,000	3.1%

EXPENDITURE SUMMARY

General Fund Expenditures by Dept

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
No Divison	-	-	-	\$0	\$0	-
CITY COUNCIL	\$209,981	\$209,540	\$280,700	\$248,400	(\$32,300)	(11.5%)
CLERK OF COUNCIL	\$51,644	\$74,375	-	\$0	\$0	-
LEGISLATIVE AFFAIRS	-	-	\$88,000	\$90,600	\$2,600	3.0%
CITY MANAGER	\$496,717	\$710,830	\$738,800	\$795,300	\$56,500	7.6%
COMMUNICATIONS	\$245,800	\$244,237	\$284,100	\$327,000	\$42,900	15.1%
CITY ATTORNEY	\$255,574	\$221,297	\$250,000	\$354,300	\$104,300	41.7%
INDEPENDENT AUDITORS	\$90,172	\$119,578	\$100,000	\$110,000	\$10,000	10.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE	
HUMAN RESOURCES	\$581,362	\$586,010	\$656,600	\$704,400	\$47,800	7.3%	
COMMISSIONER OF THE REVENUE	\$612,392	\$664,094	\$727,200	\$763,600	\$36,400	5.0%	
TREASURER	\$556,669	\$610,581	\$604,200	\$627,800	\$23,600	3.9%	
FINANCE	\$646,869	\$794,646	\$874,000	\$973,800	\$99,800	11.4%	
INFORMATION TECHNOLOGY	\$2,850,151	\$2,493,813	\$3,856,600	\$4,086,300	\$229,700	5.9%	
RISK MANAGEMENT	\$47,613	\$67,500	\$50,000	\$80,000	\$30,000	60.0%	
ELECTORAL BOARD OFFICIALS	-	\$0	-	\$0	\$0	-	
OFFICE OF ELECTIONS	\$297,537	\$296,705	\$345,500	\$375,000	\$29,500	8.5%	
CIRCUIT COURT	\$83,291	\$61,262	\$111,300	\$119,300	\$8,000	7.2%	
GENERAL DISTRICT COURT	\$14,856	\$21,864	\$31,900	\$31,300	(\$600)	(1.9%)	
MAGISTRATE	\$2,473	\$2,783	\$4,100	\$4,100	\$0	0.0%	
J & D RELATION DIST COURT	\$26,186	\$37,959	\$61,400	\$62,800	\$1,400	2.3%	
CLERK OF CIRCUIT COURT	\$586,211	\$616,761	\$665,100	\$714,500	\$49,400	7.4%	
CITY SHERIFF	\$1,529,238	\$1,932,546	\$1,998,600	\$1,912,700	(\$85,900)	(4.3%)	
COURTHOUSE SECURITY	\$283,117	\$322,945	\$295,100	\$507,200	\$212,100	71.9%	
JUROR SERVICES	-	\$20,000	\$20,000	\$37,500	\$17,500	87.5%	
COMMONWEALTH ATTORNEY	\$1,617,515	\$1,729,594	\$1,802,100	\$2,060,200	\$258,100	14.3%	
VICTIM WITNESS PROGRAM	\$229,943	\$241,118	\$248,300	\$264,800	\$16,500	6.6%	
POLICE DEPARTMENT	\$8,420,604	\$9,208,699	\$10,237,700	\$10,306,600	\$68,900	0.7%	
POLICE GRANTS	\$311,480	\$517,107	\$260,100	\$370,000	\$109,900	42.3%	
FIRE DEPARTMENT	\$6,887,111	\$7,586,930	\$7,971,400	\$8,671,100	\$699,700	8.8%	
FIRE GRANTS	\$253,084	\$201,048	\$968,000	\$602,400	(\$365,600)	(37.8%)	
J&D RELATIONS COURT SERVICES	\$3,410	\$4,580	\$4,600	\$5,800	\$1,200	26.1%	
INSPECTIONS DEPARTMENT	\$563,073	\$671,968	\$688,500	\$758,600	\$70,100	10.2%	
OTHER PROTECTION	-	-	-	\$0	\$0	-	
EMERGENCY MANAGEMENT	\$652,613	\$708,480	\$712,700	\$744,000	\$31,300	4.4%	
HAZARDOUS MATERIAL	\$76,069	\$124,196	\$86,200	\$88,800	\$2,600	3.0%	
COMMUNICATION OPERATIONS	\$1,130,649	\$1,381,446	\$1,518,300	\$1,642,800	\$124,500	8.2%	
STREETS	\$233,685	\$193,503	\$193,000	\$203,400	\$10,400	5.4%	
STORM DRAINAGE	\$79,520	\$64,192	-	\$0	\$0	-	
STREET LIGHTS	-	-	-	\$0	\$0	-	
LOUDOUN MALL	\$131,453	\$115,698	\$142,300	\$140,500	(\$1,800)	(1.3%)	
REFUSE COLLECTION	\$2,563,509	\$2,376,348	\$2,593,900	\$2,254,100	(\$339,800)	(13.1%)	
JOINT JUDICIAL CENTER	\$611,222	\$629,865	\$672,000	\$684,500	\$12,500	1.9%	
FACILITIES MAINTENANCE	\$1,889,383	\$2,665,621	\$2,599,500	\$2,509,000	(\$90,500)	(3.5%)	
ELDERLY - PROP TAX RELIEF	\$242,391	\$314,120	\$400,000	\$400,000	\$0	0.0%	
SUPERVISION PARKS & REC	\$555,317	\$665,751	\$558,600	\$600,000	\$41,400	7.4%	
SPECIAL EVENTS	\$101,970	\$112,804	\$125,400	\$131,600	\$6,200	4.9%	
PARKS GROUNDS MAINTENANCE	\$799,248	\$1,189,803	\$1,297,300	\$1,177,300	(\$120,000)	(9.2%)	
COMMUNITY REC PROGRAMS	\$73,687	\$70,444	\$90,500	\$95,000	\$4,500	5.0%	
OUTDOOR SWIMMING POOL	\$222,947	\$281,192	-	\$0	\$0	-	
INDOOR POOL	\$279,338	\$324,192	\$648,300	\$609,400	(\$38,900)	(6.0%)	
PARKS FACILITIES MAINTENANCE	\$568,525	\$567,054	\$547,900	\$557,300	\$9,400	1.7%	
SCHOOL AGE CHILD CARE	\$279,714	\$445,609	\$393,300	\$462,800	\$69,500	17.7%	
ATHLETIC PROGRAMS	\$187,403	\$211,695	\$257,700	\$249,800	(\$7,900)	(3.1%)	
PLANNING DEPARTMENT	\$301,366	\$336,995	\$423,000	\$469,900	\$46,900	11.1%	
REDEVELOPMENT & HOUSING	\$21,276	\$28,687	\$242,600	\$821,500	\$578,900	238.6%	
ZONING DEPARTMENT	\$181,166	\$206,606	\$213,300	\$231,200	\$17,900	8.4%	
DEVELOPMENT SERVICES	\$796,866	\$831,571	\$673,900	\$1,013,200	\$339,300	50.3%	
PLANNING & COMMUNITY DEVE	-	\$318,176	\$454,000	\$506,600	\$52,600	11.6%	
OLD TOWN WINCHESTER	\$184,293	\$177,710	\$174,500	\$296,100	\$121,600	69.7%	
GIS	\$115,439	\$172,258	\$242,600	\$191,000	(\$51,600)	(21.3%)	
OTHER	\$312,790	\$345,780	\$349,107	\$871,271	\$522,164	149.6%	
CITY/COUNTY JOINT PROGRAM	-	-	-	\$0	\$0	-	
INSURANCE	-	-	-	\$0	\$0	-	
OUTSIDE AGENCIES	-	-	-	\$0	\$0	-	
REGIONAL AGENCIES	\$7,039,520	\$7,780,435	\$7,546,391	\$7,765,757	\$219,366	2.9%	
NONDEPARTMENTAL	-	-	-	\$0	\$0	-	
INTERFUND	\$36,808,121	\$41,054,592	\$43,261,902	\$43,521,872	\$259,970	0.6%	
DEBT	\$11,891,494	\$13,063,471	\$12,895,900	\$12,895,900	\$0	0.0%	
EXPENSES TOTAL	\$96,085,045	\$107,028,666	\$113,538,000	\$117,100,000	\$3,562,000	3.1%	

STAFFING SUMMARY

General Fund Staff Summary - General Government

	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FTE Amount	42.5	41.5	43	46	47
FTE AMOUNT	42.5	41.5	43	46	47

General Fund Staff Summary - Judicial Administration

	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FTE Amount	44	45	48	47	47
FTE AMOUNT	44	45	48	47	47

General Fund Staff Summary - Public Safety

	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FTE Amount	177.5	181.5	183.5	189.5	191.5
FTE AMOUNT	177.5	181.5	183.5	189.5	191.5

General Fund Staff Summary - Public Works

	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FTE Amount	39	42	43	42	42
FTE AMOUNT	39	42	43	42	42

General Fund Staff Summary - Parks, Rec & Culture

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Parks Community Recreation	1	1	1	1	1
Parks Child Care Division	3	3	3	3	3
Parks Facilities Maintenance	2	2	3	4	4
Parks Athletics Division	2	2	2	2	2
Parks Indoor Pool	2	2	2	2	2
Parks Administration	4	4	4	4	4
Parks Special Events	1	1	1	1	1
Parks Maintenance	8	0	0	0	0
FTE AMOUNT	23	15	16	17	17

General Fund Staff Summary - Community Development

	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FTE Amount	10.5	12.5	12.5	15.5	15.5
FTE AMOUNT	10.5	12.5	12.5	15.5	15.5

General Fund Total

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Circuit Court	1	1	1	1	1
City Attorney	0	0	0	0	2
City Council	0	0	0	0.5	0.5
City Manager	3.5	3.5	3.5	4	4
Clerk of Circuit Court	8	8	8	8	8
Clerk of Council	0.5	0.5	0.5	0	0
Commissioner of the Revenue	8	8	8	8	7

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
Commonwealth Attorney	17	17	17	17	17
Communications	2	2	2	2	2
Community Development	0	0	4	4	4
Courthouse Security	1	1	1	1	1
Development Services	5	5	5	5	4
Emergency Communications Center	15	16	16	16	16
Emergency Management	2	2	2	2	2
Facilities Maintenance	16	19	21	21	21
Finance	5.5	5.5	6	7	7
Fire & Rescue	63	66	67.5	72.5	74.5
GIS	1	2	2	4	4
Human Resources	5	5	5	6	6
Information Technology	10	9	10	11	11
Inspections	7.5	7.5	7.5	7.5	7.5
Joint Judicial Center	3	3	3	3	3
Office of Elections	2	2	2	2	2
Parks Administration	4	4	4	4	4
Parks Athletics Division	2	2	2	2	2
Parks Child Care Division	3	3	3	3	3
Parks Community Recreation	1	1	1	1	1
Parks Facilities Maintenance	2	2	3	4	4
Parks Indoor Pool	2	2	2	2	2
Parks Maintenance	8	0	0	0	0
Parks Special Events	1	1	1	1	1
Planning	2.5	3	3	4	4
Police	89	89	89.5	91.5	91.5
Police Grants	1	1	1	0	0
Refuse	18	18	17	17	17
Sheriff	15	15	18	17	17
Storm Drainage	1	1	1	0	0
Streets	1	1	1	1	1
Treasurer	6	6	6	6	6
Victim Witness	2	3	3	3	3
Zoning	2	2.5	2.5	2.5	2.5
FTE AMOUNT	336.5	337.5	350	361.5	363.5

REVENUE DETAIL

General Fund Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
GENERAL PROPERTY TAXES						
CURRENT	\$30,272,339	\$31,648,328	\$34,828,600	\$34,828,600	\$0	0.0%
DELINQUENT	\$1,351,362	\$1,497,869	\$1,400,000	\$1,400,000	\$0	0.0%
DELINQUENT-PRIM/SECOND	\$15,310	\$12,779	\$15,000	\$15,000	\$0	0.0%
PRIMARY DISTRICT	\$76,910	\$83,031	\$74,000	\$106,500	\$32,500	43.9%
SECONDARY DISTRICT	\$85,783	\$93,504	\$85,000	\$100,000	\$15,000	17.6%
PENALTIES	\$135,547	\$150,188	\$145,000	\$155,000	\$10,000	6.9%
INTEREST	\$73,800	\$82,826	\$75,000	\$85,000	\$10,000	13.3%
REAL ESTATE	\$811,199	\$800,135	\$800,000	\$840,000	\$40,000	5.0%
PERSONAL PROPERTY	\$1,379	\$1,123	\$1,000	\$1,000	\$0	0.0%
CURRENT	\$13,424,031	\$14,582,301	\$14,000,000	\$14,800,000	\$800,000	5.7%
DELINQUENT	\$421,012	\$385,458	\$450,000	\$450,000	\$0	0.0%
MOBILE HOME TAXES	\$1,153	\$981	\$900	\$900	\$0	0.0%
MACHINERY & TOOLS	\$1,381,309	\$1,530,949	\$1,550,000	\$1,550,000	\$0	0.0%
PENALTIES	\$288,786	\$326,121	\$325,000	\$325,000	\$0	0.0%
INTEREST	\$138,285	\$145,983	\$135,000	\$150,000	\$15,000	11.1%
GENERAL PROPERTY TAXES TOTAL	\$48,478,205	\$51,341,576	\$53,884,500	\$54,807,000	\$922,500	1.7%
OTHER LOCAL TAXES						
STATE SALES TAX	\$12,129,457	\$12,761,030	\$12,800,000	\$12,800,000	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
COMMUNICATIONS TAXES	\$1,526,944	\$1,482,628	\$1,500,000	\$1,400,000	(\$100,000)	(6.7%)
ELECTRIC UTILITY	\$1,273,260	\$1,257,108	\$1,285,000	\$1,285,000	\$0	0.0%
GAS UTILITY	\$506,490	\$498,560	\$515,000	\$515,000	\$0	0.0%
ELECTRIC CONSUMPTION	\$125,460	\$119,318	\$125,000	\$125,000	\$0	0.0%
GAS CONSUMPTION	\$20,325	\$19,296	\$20,000	\$20,000	\$0	0.0%
CONTRACTING	\$507,337	\$687,126	\$550,000	\$600,000	\$50,000	9.1%
RETAIL	\$2,856,105	\$2,898,559	\$3,000,000	\$2,900,000	(\$100,000)	(3.3%)
PROFESSIONAL	\$3,672,244	\$3,723,002	\$3,900,000	\$3,800,000	(\$100,000)	(2.6%)
REPAIR & PERSONAL	\$1,162,759	\$1,263,053	\$1,200,000	\$1,200,000	\$0	0.0%
WHOLESALE	\$247,622	\$276,554	\$250,000	\$250,000	\$0	0.0%
OTHER	\$3,861	\$8,777	\$4,000	\$4,000	\$0	0.0%
PENALTIES	\$142,233	\$91,792	\$125,000	\$125,000	\$0	0.0%
INTEREST	\$8,965	\$4,220	\$10,000	\$10,000	\$0	0.0%
TELEPHONE	\$37,808	\$63,346	\$45,000	\$45,000	\$0	0.0%
ELECTRICAL	\$215,913	\$254,405	\$220,000	\$220,000	\$0	0.0%
TELEPHONE ROW	\$193,266	\$107,077	\$200,000	\$200,000	\$0	0.0%
GAS	\$137,269	\$139,328	\$140,000	\$140,000	\$0	0.0%
LICENSES	\$2,682	\$910	-	-	\$0	-
PENALTIES	\$540	\$185	-	-	\$0	-
BANK FRANCHISE	\$1,006,400	\$1,028,718	\$1,000,000	\$1,115,000	\$115,000	11.5%
RECORDATION	\$542,279	\$436,849	\$550,000	\$400,000	(\$150,000)	(27.3%)
WILL PROBATE	\$7,729	\$7,726	\$7,800	\$7,800	\$0	0.0%
CIGARETTES	\$640,350	\$658,820	\$750,000	\$650,000	(\$100,000)	(13.3%)
ADMISSIONS	\$88,705	\$112,858	\$100,000	\$115,000	\$15,000	15.0%
PENALTIES	\$227	\$259	\$500	\$500	\$0	0.0%
INTEREST	\$1	\$92	-	-	\$0	-
MOTEL	\$1,088,349	\$1,134,000	\$1,434,000	\$1,434,000	\$0	0.0%
PENALTIES	\$2,239	\$147	\$3,000	\$3,000	\$0	0.0%
INTEREST	\$749	\$22	-	-	\$0	-
MEALS	\$10,246,914	\$11,154,202	\$11,500,000	\$12,400,000	\$900,000	7.8%
PENALTIES	\$46,460	\$43,126	\$50,000	\$50,000	\$0	0.0%
INTEREST	\$2,303	\$4,377	\$3,000	\$3,000	\$0	0.0%
SHORT TERM	\$34,802	\$28,548	\$35,000	\$35,000	\$0	0.0%
PENALTIES	\$24	\$58	-	-	\$0	-
INTEREST	\$3	\$3	-	-	\$0	-
OTHER LOCAL TAXES TOTAL	\$38,478,078	\$40,266,080	\$41,322,300	\$41,852,300	\$530,000	1.3%
PERMITS, PRIVILEGE FEES						
DOG	\$10,515	\$10,840	\$10,500	\$10,500	\$0	0.0%
BICYCLE PERMITS	-	\$25	-	-	\$0	-
ON STREET PARKING	\$125	\$20	\$100	\$100	\$0	0.0%
TRANSFER FEES	\$810	\$705	\$1,000	\$1,000	\$0	0.0%
EROSION, SEDIMENT CONTROL	\$11,200	\$3,300	\$5,000	\$5,000	\$0	0.0%
STORMWATER MGMT PERMIT	\$21,562	\$8,580	\$25,000	\$25,000	\$0	0.0%
RIGHTS OF WAY FEES	\$84,405	\$115,180	\$60,000	\$230,000	\$170,000	283.3%
WEAPONS	\$6,052	\$6,683	\$10,000	\$10,000	\$0	0.0%
RE TAX APPLICATION FEE	-	\$60	-	-	\$0	-
RE PUBLIC HEARING FEE	-	\$20	-	-	\$0	-
FIRE CODE PERMITS	\$2,250	\$1,200	\$2,000	\$2,000	\$0	0.0%
TAXI	\$2,080	\$1,060	\$2,500	\$2,500	\$0	0.0%
STREET PERMITS	\$2,425	\$2,195	\$3,000	\$3,000	\$0	0.0%
SMALL CELL PERMIT	\$0	\$25,525	-	-	\$0	-
SPECIAL EVENTS PERMIT	\$208	\$975	\$1,000	\$1,000	\$0	0.0%
1% TECHNOLOGY FEE	-	\$1,706	\$1,200	\$1,200	\$0	0.0%
PLAN REVIEW FEE	-	\$28,823	\$20,000	\$20,000	\$0	0.0%
BUILDING	\$259,570	\$199,134	\$300,000	\$300,000	\$0	0.0%
ELECTRICAL	\$3,538	\$6,966	\$4,000	\$4,000	\$0	0.0%
PLUMBING	\$22,703	\$89,607	\$50,000	\$50,000	\$0	0.0%
MECHANICAL	\$39,491	\$123,992	\$50,000	\$50,000	\$0	0.0%
ELEVATOR	\$3,940	\$3,883	\$4,000	\$4,000	\$0	0.0%
OCCUPANCY	\$850	\$2,454	\$3,500	\$3,500	\$0	0.0%
FIRE PROTECTION	\$13,116	\$15,118	\$15,000	\$15,000	\$0	0.0%
GAS	\$402	\$288	\$500	\$500	\$0	0.0%
BUILDING PERMITS - SIGNS	\$5,970	\$6,976	\$5,000	\$5,000	\$0	0.0%
LAND USE APPLICATION FEES	\$61,200	\$67,750	\$50,000	\$50,000	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
PLANNING ADVERTISING FEES	\$400	\$625	\$500	\$500	\$0	0.0%
RE-ZONING & SUBDIV PERMIT	\$34,320	\$43,268	\$30,000	\$30,000	\$0	0.0%
SIGNS, PERMITS & INSPECTI	\$1,600	\$2,100	\$1,500	\$1,500	\$0	0.0%
ARCHITECTURAL REVIEW	\$600	\$75	\$500	\$500	\$0	0.0%
BOARD OF ZONING APPEALS	\$2,900	\$7,000	\$2,000	\$2,000	\$0	0.0%
MISC FEES	\$6,300	\$12,000	\$6,500	\$6,500	\$0	0.0%
CIVIL PENALTIES	\$6,050	\$9,050	\$9,500	\$9,500	\$0	0.0%
RNTL HOUSING/INSPECTIONS	\$42,300	\$36,700	\$35,000	\$35,000	\$0	0.0%
RNTL HOUSING/PENALTIES	\$3,225	\$6,175	\$3,500	\$3,500	\$0	0.0%
MISC FEES	\$5,686	\$814	\$5,000	\$5,000	\$0	0.0%
PERMITS, PRIVILEGE FEES TOTAL	\$655,791	\$840,874	\$717,300	\$887,300	\$170,000	23.7%
FINES AND FORFEITURES						
COURTS	\$77,243	\$93,902	\$80,000	\$100,000	\$20,000	25.0%
SCHOOL ZONE VIOLATIONS	-	-	-	\$350,000	\$350,000	-
INTEREST	\$4,397	\$4,549	\$5,000	\$5,000	\$0	0.0%
FINES AND FORFEITURES TOTAL	\$81,641	\$98,451	\$85,000	\$455,000	\$370,000	435.3%
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	(\$26,448)	\$95,460	\$75,000	\$125,000	\$50,000	66.7%
INTEREST INCOME - LEASES	\$35,614	\$61,857	-	-	\$0	-
RENTAL - GENERAL PROPERTY	\$49,254	\$97,824	\$80,000	\$79,000	(\$1,000)	(1.3%)
RENTAL REC PROP/FACILITY	\$148,828	\$181,122	\$145,000	\$195,000	\$50,000	34.5%
RENTAL OF BUSES	\$17,994	\$14,220	\$15,000	\$15,000	\$0	0.0%
SOCIAL SERVICES BUILDING	\$37,357	\$95,864	\$166,000	\$166,000	\$0	0.0%
REVENUE-USE OF MONEY/PROP TOTAL	\$262,600	\$546,348	\$481,000	\$580,000	\$99,000	20.6%
CHARGES FOR SERVICES						
SHERIFF FEES	\$2,949	\$2,949	\$3,000	\$3,000	\$0	0.0%
CASE ASSESSMENT	\$10,254	\$12,923	\$10,000	\$10,000	\$0	0.0%
COURTHOUSE SECURITY FEE	\$45,024	\$63,437	\$50,000	\$70,000	\$20,000	40.0%
MISCELLANEOUS FEES	\$7,296	\$6,982	\$7,000	\$7,000	\$0	0.0%
COURTHOUSE COMPLIANCE FEE	\$14,233	\$17,742	\$15,000	\$20,000	\$5,000	33.3%
ELECTRONIC SUMMONS FEE	\$11,315	\$16,102	\$10,000	\$17,000	\$7,000	70.0%
COMMONWEALTH ATTORNEY FEE	\$4,665	\$4,879	\$4,000	\$5,000	\$1,000	25.0%
HAZ/MAT	-	-	\$15,000	\$15,000	\$0	0.0%
TRAINING SCHOOL	\$1,598	-	-	-	\$0	-
FALSE ALARM FEES	\$15,400	\$18,600	\$15,000	\$15,000	\$0	0.0%
FIRE INSPECTION FEES	-	\$0	-	\$15,000	\$15,000	-
MISC POLICE FEES	\$3,240	\$2,470	\$5,000	\$5,000	\$0	0.0%
TOWING INSPECTION FEE	\$1,550	\$1,800	\$2,000	\$2,000	\$0	0.0%
POLICE O/T REIMBURSEMENT	-	-	\$10,000	\$10,000	\$0	0.0%
SANITATION FEE	\$895,684	\$1,196,472	\$1,310,000	\$1,350,000	\$40,000	3.1%
WASTE COLL/DISPOSAL FEES	\$3,859	-	\$400	\$400	\$0	0.0%
SALE OF RECYCLE MATERIAL	\$4,166	\$7,960	\$20,000	\$20,000	\$0	0.0%
RECREATION ACTIVITIES	\$17,990	\$6,785	\$26,000	\$26,000	\$0	0.0%
ACQUATICS	\$21,653	\$33,649	\$78,000	\$40,000	(\$38,000)	(48.7%)
OUTDOOR POOL	\$35,531	\$0	\$85,000	\$0	(\$85,000)	(100.0%)
ADMISSIONS & MEMBERSHIPS	\$97,057	\$151,448	\$99,000	\$165,000	\$66,000	66.7%
ATHLETICS	\$40,996	\$57,535	\$55,000	\$65,000	\$10,000	18.2%
CHILD CARE	\$173,029	\$231,048	\$228,600	\$250,000	\$21,400	9.4%
YOUTH PROGRAMS	\$25,000	\$50,000	\$25,000	\$25,000	\$0	0.0%
PARKS CAPITAL REPL FEES	\$42,399	\$16,504	\$30,000	\$30,000	\$0	0.0%
SPECIAL EVENTS	-	-	\$1,000	\$5,000	\$4,000	400.0%
CHARGES FOR SERVICES TOTAL	\$1,474,888	\$1,899,284	\$2,104,000	\$2,170,400	\$66,400	3.2%
MISCELLANEOUS REVENUE						
PAYMENT IN LIEU OF TAXES	\$738,248	\$727,643	\$750,000	\$800,000	\$50,000	6.7%
SPECIAL EVENTS	-	\$21,500	-	-	\$0	-
OLD TOWN WINCHESTER MISC	\$2,700	\$1,700	\$3,000	\$2,000	(\$1,000)	(33.3%)
OLD TOWN PUBLIC RESTROOM	\$3,498	\$2,919	\$4,000	\$3,000	(\$1,000)	(25.0%)
SETTLEMENT FUNDS	-	\$186,665	\$45,000	\$51,000	\$6,000	13.3%
BAD CHECKS	\$125	\$150	\$500	\$500	\$0	0.0%
ADMIN & COLLECTION FEES	\$71,571	\$68,044	\$75,000	\$75,000	\$0	0.0%
SALE OF SUPPLIES	\$237	\$240	-	-	\$0	-
SALE OF SURPLUS PROPERTY	\$34,737	\$41,203	\$50,000	\$50,000	\$0	0.0%
SALE OF COPIES & DOCUMENT	\$300	\$543	\$300	\$300	\$0	0.0%
DONATIONS-FIRE DEPT	\$19,846	\$1,632	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
DONATIONS-POLICE DEPT.	-	\$8,800	-	-	\$0	-
PARKS & RECREATION	\$5,361	\$50	-	-	\$0	-
MISCELLANEOUS	\$294	\$258	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$876,917	\$1,061,348	\$927,800	\$981,800	\$54,000	5.8%
RECOVERED COSTS						
MISCELLANEOUS	\$6,212	\$9,113	-	-	\$0	-
REBATES	\$6,120	\$7,084	\$6,500	\$6,500	\$0	0.0%
SHERIFF	-	\$2,668	-	-	\$0	-
EXTERNAL RECOVERIES	\$5,017	-	-	-	\$0	-
PUBLIC WORKS	\$56	-	-	-	\$0	-
FIRE DEPARTMENT	\$45,952	\$32,687	-	-	\$0	-
SOCIAL SERVICES	\$103,418	\$111,767	\$110,000	\$110,000	\$0	0.0%
FWSA FUND	\$253,990	\$250,000	\$238,000	\$238,000	\$0	0.0%
CIRCUIT COURT	\$96,028	\$76,631	\$95,000	\$95,000	\$0	0.0%
JJC BUILDING	\$482,095	\$551,102	\$500,000	\$603,600	\$103,600	20.7%
LANDFILL-RECYCLING	\$47,718	\$45,004	\$45,000	\$45,000	\$0	0.0%
POLICE DEPARTMENT	\$211,266	\$234,987	\$73,000	\$125,000	\$52,000	71.2%
PARKS & RECREATION	\$863	\$739	-	-	\$0	-
DATA PROCESSING	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0.0%
FREDERICK COUNTY	\$29,930	\$24,900	\$25,000	\$25,000	\$0	0.0%
ECONOMIC REDEVELOPMENT	-	\$17,232	-	\$25,000	\$25,000	-
VML - SAFETY GRANT	\$0	-	-	-	\$0	-
RECOVERED COSTS TOTAL	\$1,328,664	\$1,403,915	\$1,132,500	\$1,313,100	\$180,600	15.9%
LOCAL TOTAL	\$91,636,783	\$97,457,876	\$100,654,400	\$103,046,900	\$2,392,500	2.4%
State						
NON-CATEGORICAL AID						
MOTOR VEHICLE CARRIER TAX	\$2,356	\$5,021	\$1,500	\$4,300	\$2,800	186.7%
MOBILE HOME TITLING TAXES	-	\$570	\$100	\$100	\$0	0.0%
RAILROAD ROLLING STOCK TX	\$7,764	\$7,756	\$7,500	\$7,500	\$0	0.0%
GRANTOR'S TAX	\$126,425	\$140,304	\$125,000	\$125,000	\$0	0.0%
RENTAL CARS TAX	\$398,325	\$443,735	\$400,000	\$500,000	\$100,000	25.0%
PERSONAL PROPERTY REIMB.	\$2,622,084	\$2,622,084	\$2,622,100	\$2,622,100	\$0	0.0%
OTHER	\$4,896	-	-	-	\$0	-
NON-CATEGORICAL AID TOTAL	\$3,161,850	\$3,219,471	\$3,156,200	\$3,259,000	\$102,800	3.3%
SHARED EXPENSES						
COMMONWEALTH'S ATTORNEY	\$888,623	\$888,250	\$935,900	\$1,108,000	\$172,100	18.4%
WITNESS FEES	-	\$696	-	-	\$0	-
SHERIFF	\$425,311	\$456,731	\$486,300	\$521,900	\$35,600	7.3%
SHERIFF MILEAGE	\$6,362	\$18,272	\$6,000	\$6,000	\$0	0.0%
COMMISSIONER OF REVENUE	\$149,203	\$156,969	\$165,700	\$174,500	\$8,800	5.3%
TREASURER	\$120,605	\$130,168	\$138,500	\$176,500	\$38,000	27.4%
REGISTRAR/ELECTORAL BOARD	\$72,083	\$75,029	\$80,000	\$77,800	(\$2,200)	(2.8%)
CLERK OF CIRCUIT COURT	\$361,935	\$428,734	\$459,900	\$491,000	\$31,100	6.8%
JURY REIMBURSEMENT	\$9,720	\$11,400	\$6,000	\$8,000	\$2,000	33.3%
SHARED-VICTIM WITNESS	\$38,703	\$46,727	\$39,000	\$39,000	\$0	0.0%
VML GRANTS	\$4,696	\$5,000	-	-	\$0	-
SHARED EXPENSES TOTAL	\$2,077,240	\$2,217,974	\$2,317,300	\$2,602,700	\$285,400	12.3%
STATE CATEGORICAL FUNDS						
SECTION 8 VHDA ADMIN FEES	-	\$119,790	\$120,000	\$120,000	\$0	0.0%
JUV & DOMESTIC RELATIONS	\$16,008	\$14,688	\$17,000	\$17,000	\$0	0.0%
LITTER CONTROL	\$32,990	\$54,011	\$25,000	\$25,000	\$0	0.0%
FIRE PROGRAMS FUND	\$106,056	\$112,820	\$99,200	\$89,200	(\$10,000)	(10.1%)
TWO FOR LIFE GRANT	\$24,447	\$26,730	\$28,800	\$23,600	(\$5,200)	(18.1%)
HAZ MAT FUNDING	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.0%
POLICE	\$904,034	\$993,854	\$994,000	\$1,050,000	\$56,000	5.6%
JAIL	-	-	\$15,000	\$15,000	\$0	0.0%
HEALTH DEPARTMENT	\$253,722	\$249,751	\$180,000	\$180,000	\$0	0.0%
GENERAL DISTRICT COURT	\$7,938	\$9,457	\$9,000	\$9,000	\$0	0.0%
GOVERNOR'S OPPORTUNITY FD	-	\$400,000	-	-	\$0	-
MISC STATE FUNDS	\$179	\$803	-	-	\$0	-
ASSET FORFEITURE POLICE	\$9,433	\$22,214	-	-	\$0	-
ASSET FORFEITURE COMM ATY	\$5,483	\$6,179	-	-	\$0	-
VIRGINIA MAIN STREET PROG	\$25,750	-	-	-	\$0	-
POLICE - DCJS GRANTS	-	\$75,275	\$68,000	\$68,000	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
FIRE PROGRAM FUNDS GRANT	\$700	-	-	-	\$0	-
TERRORISM RESPONSE	\$221,264	\$181,452	\$117,800	\$117,800	\$0	0.0%
RESCUE SQUAD ASST FUND	-	\$10,828	\$200,000	\$200,000	\$0	0.0%
STATE CATEGORICAL FUNDS TOTAL	\$1,638,002	\$2,307,851	\$1,903,800	\$1,944,600	\$40,800	2.1%
STATE TOTAL	\$6,877,092	\$7,745,297	\$7,377,300	\$7,806,300	\$429,000	5.8%
Federal						
CATEGORICAL AID						
CONFISCATED DRUG MONIES	\$0	-	-	-	\$0	-
EMERGENCY SERVICE GRANT	\$8,905	\$8,905	\$8,900	\$8,900	\$0	0.0%
ASSET FORFEITURE FUNDS	-	\$2,041	-	-	\$0	-
FIREFIGHTERS ASSIST GRANT	\$105,841	\$71,932	\$394,000	\$0	(\$394,000)	(100.0%)
CARES ACT	\$1,260	-	-	-	\$0	-
COMMISSION OF ARTS GRANT	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%
CHILD/ADULT CARE FOOD	\$4,504	-	-	-	\$0	-
JUVENILE JUSTICE	\$63,434	\$63,861	\$60,000	\$60,000	\$0	0.0%
POLICE - DCJS GRANTS	\$778	\$3,611	-	-	\$0	-
POL OCDEF	-	\$10,969	-	-	\$0	-
WASH/BALTIMORE HIDTA	\$65,635	\$82,143	\$70,600	\$70,600	\$0	0.0%
HUD HOME FUNDS	-	-	-	\$600,000	\$600,000	-
CDBG GRANT	\$422,141	\$27,533	\$240,000	\$240,000	\$0	0.0%
BALLISTIC VEST PROGRAM	\$15,952	\$9,600	\$5,000	\$5,000	\$0	0.0%
VICTIM WITNESS	\$115,535	\$109,029	\$100,000	\$109,000	\$9,000	9.0%
DMV GRANTS	\$18,296	\$21,170	\$18,500	\$18,500	\$0	0.0%
HOMELAND SECURITY/ODP	\$45,903	\$109,015	-	-	\$0	-
CATEGORICAL AID TOTAL	\$872,685	\$524,308	\$901,500	\$1,116,500	\$215,000	23.8%
FEDERAL TOTAL	\$872,685	\$524,308	\$901,500	\$1,116,500	\$215,000	23.8%
Other Financing Sources						
NON-REVENUE RECEIPTS						
INSURANCE RECOVERIES	\$47,670	\$124,744	-	-	\$0	-
LAND	\$5,218	-	-	-	\$0	-
BUILDINGS	-	\$1,739,000	-	-	\$0	-
CDBG LOANS PRINCIPAL	\$0	\$0	-	-	\$0	-
CDBG LOANS INTEREST	\$0	-	-	-	\$0	-
FUND BALANCE	-	-	\$3,184,800	\$3,710,300	\$525,500	16.5%
UTILITIES FUND	\$1,246,010	\$1,250,000	\$1,370,000	\$1,370,000	\$0	0.0%
OTDB	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
NON-REVENUE RECEIPTS TOTAL	\$1,348,898	\$3,163,744	\$4,604,800	\$5,130,300	\$525,500	11.4%
OTHER FINANCING SOURCES TOTAL	\$1,348,898	\$3,163,744	\$4,604,800	\$5,130,300	\$525,500	11.4%
REVENUES TOTAL	\$100,735,458	\$108,891,225	\$113,538,000	\$117,100,000	\$3,562,000	3.1%

EXPENDITURES BY DEPARTMENT SUMMARY

General Fund Expenditures by Dept

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
No Divison	-	-	-	\$0	\$0	-
CITY COUNCIL	\$209,981	\$209,540	\$280,700	\$248,400	(\$32,300)	(11.5%)
CLERK OF COUNCIL	\$51,644	\$74,375	-	\$0	\$0	-
LEGISLATIVE AFFAIRS	-	-	\$88,000	\$90,600	\$2,600	3.0%
CITY MANAGER	\$496,717	\$710,830	\$738,800	\$795,300	\$56,500	7.6%
COMMUNICATIONS	\$245,800	\$244,237	\$284,100	\$327,000	\$42,900	15.1%
CITY ATTORNEY	\$255,574	\$221,297	\$250,000	\$354,300	\$104,300	41.7%
INDEPENDENT AUDITORS	\$90,172	\$119,578	\$100,000	\$110,000	\$10,000	10.0%
HUMAN RESOURCES	\$581,362	\$586,010	\$656,600	\$704,400	\$47,800	7.3%
COMMISSIONER OF THE REVENUE	\$612,392	\$664,094	\$727,200	\$763,600	\$36,400	5.0%
TREASURER	\$556,669	\$610,581	\$604,200	\$627,800	\$23,600	3.9%
FINANCE	\$646,869	\$794,646	\$874,000	\$973,800	\$99,800	11.4%
INFORMATION TECHNOLOGY	\$2,850,151	\$2,493,813	\$3,856,600	\$4,086,300	\$229,700	5.9%
RISK MANAGEMENT	\$47,613	\$67,500	\$50,000	\$80,000	\$30,000	60.0%
ELECTORAL BOARD OFFICIALS	-	\$0	-	\$0	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE	
OFFICE OF ELECTIONS	\$297,537	\$296,705	\$345,500	\$375,000	\$29,500	8.5%	
CIRCUIT COURT	\$83,291	\$61,262	\$111,300	\$119,300	\$8,000	7.2%	
GENERAL DISTRICT COURT	\$14,856	\$21,864	\$31,900	\$31,300	(\$600)	(1.9%)	
MAGISTRATE	\$2,473	\$2,783	\$4,100	\$4,100	\$0	0.0%	
J & D RELATION DIST COURT	\$26,186	\$37,959	\$61,400	\$62,800	\$1,400	2.3%	
CLERK OF CIRCUIT COURT	\$586,211	\$616,761	\$665,100	\$714,500	\$49,400	7.4%	
CITY SHERIFF	\$1,529,238	\$1,932,546	\$1,998,600	\$1,912,700	(\$85,900)	(4.3%)	
COURTHOUSE SECURITY	\$283,117	\$322,945	\$295,100	\$507,200	\$212,100	71.9%	
JUROR SERVICES	-	\$20,000	\$20,000	\$37,500	\$17,500	87.5%	
COMMONWEALTH ATTORNEY	\$1,617,515	\$1,729,594	\$1,802,100	\$2,060,200	\$258,100	14.3%	
VICTIM WITNESS PROGRAM	\$229,943	\$241,118	\$248,300	\$264,800	\$16,500	6.6%	
POLICE DEPARTMENT	\$8,420,604	\$9,208,699	\$10,237,700	\$10,306,600	\$68,900	0.7%	
POLICE GRANTS	\$311,480	\$517,107	\$260,100	\$370,000	\$109,900	42.3%	
FIRE DEPARTMENT	\$6,887,111	\$7,586,930	\$7,971,400	\$8,671,100	\$699,700	8.8%	
FIRE GRANTS	\$253,084	\$201,048	\$968,000	\$602,400	(\$365,600)	(37.8%)	
J&D RELATIONS COURT SERVICES	\$3,410	\$4,580	\$4,600	\$5,800	\$1,200	26.1%	
INSPECTIONS DEPARTMENT	\$563,073	\$671,968	\$688,500	\$758,600	\$70,100	10.2%	
OTHER PROTECTION	-	-	-	\$0	\$0	-	
EMERGENCY MANAGEMENT	\$652,613	\$708,480	\$712,700	\$744,000	\$31,300	4.4%	
HAZARDOUS MATERIAL	\$76,069	\$124,196	\$86,200	\$88,800	\$2,600	3.0%	
COMMUNICATION OPERATIONS	\$1,130,649	\$1,381,446	\$1,518,300	\$1,642,800	\$124,500	8.2%	
STREETS	\$233,685	\$193,503	\$193,000	\$203,400	\$10,400	5.4%	
STORM DRAINAGE	\$79,520	\$64,192	-	\$0	\$0	-	
STREET LIGHTS	-	-	-	\$0	\$0	-	
LOUDOUN MALL	\$131,453	\$115,698	\$142,300	\$140,500	(\$1,800)	(1.3%)	
REFUSE COLLECTION	\$2,563,509	\$2,376,348	\$2,593,900	\$2,254,100	(\$339,800)	(13.1%)	
JOINT JUDICIAL CENTER	\$611,222	\$629,865	\$672,000	\$684,500	\$12,500	1.9%	
FACILITIES MAINTENANCE	\$1,889,383	\$2,665,621	\$2,599,500	\$2,509,000	(\$90,500)	(3.5%)	
ELDERLY - PROP TAX RELIEF	\$242,391	\$314,120	\$400,000	\$400,000	\$0	0.0%	
SUPERVISION PARKS & REC	\$555,317	\$665,751	\$558,600	\$600,000	\$41,400	7.4%	
SPECIAL EVENTS	\$101,970	\$112,804	\$125,400	\$131,600	\$6,200	4.9%	
PARKS GROUNDS MAINTENANCE	\$799,248	\$1,189,803	\$1,297,300	\$1,177,300	(\$120,000)	(9.2%)	
COMMUNITY REC PROGRAMS	\$73,687	\$70,444	\$90,500	\$95,000	\$4,500	5.0%	
OUTDOOR SWIMMING POOL	\$222,947	\$281,192	-	\$0	\$0	-	
INDOOR POOL	\$279,338	\$324,192	\$648,300	\$609,400	(\$38,900)	(6.0%)	
PARKS FACILITIES MAINTENANCE	\$568,525	\$567,054	\$547,900	\$557,300	\$9,400	1.7%	
SCHOOL AGE CHILD CARE	\$279,714	\$445,609	\$393,300	\$462,800	\$69,500	17.7%	
ATHLETIC PROGRAMS	\$187,403	\$211,695	\$257,700	\$249,800	(\$7,900)	(3.1%)	
PLANNING DEPARTMENT	\$301,366	\$336,995	\$423,000	\$469,900	\$46,900	11.1%	
REDEVELOPMENT & HOUSING	\$21,276	\$28,687	\$242,600	\$821,500	\$578,900	238.6%	
ZONING DEPARTMENT	\$181,166	\$206,606	\$213,300	\$231,200	\$17,900	8.4%	
DEVELOPMENT SERVICES	\$796,866	\$831,571	\$673,900	\$1,013,200	\$339,300	50.3%	
PLANNING & COMMUNITY DEVE	-	\$318,176	\$454,000	\$506,600	\$52,600	11.6%	
OLD TOWN WINCHESTER	\$184,293	\$177,710	\$174,500	\$296,100	\$121,600	69.7%	
GIS	\$115,439	\$172,258	\$242,600	\$191,000	(\$51,600)	(21.3%)	
OTHER	\$312,790	\$345,780	\$349,107	\$871,271	\$522,164	149.6%	
CITY/COUNTY JOINT PROGRAM	-	-	-	\$0	\$0	-	
INSURANCE	-	-	-	\$0	\$0	-	
OUTSIDE AGENCIES	-	-	-	\$0	\$0	-	
REGIONAL AGENCIES	\$7,039,520	\$7,780,435	\$7,546,391	\$7,765,757	\$219,366	2.9%	
NONDEPARTMENTAL	-	-	-	\$0	\$0	-	
INTERFUND	\$36,808,121	\$41,054,592	\$43,261,902	\$43,521,872	\$259,970	0.6%	
DEBT	\$11,891,494	\$13,063,471	\$12,895,900	\$12,895,900	\$0	0.0%	
EXPENSES TOTAL	\$96,085,045	\$107,028,666	\$113,538,000	\$117,100,000	\$3,562,000	3.1%	

CITY COUNCIL

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City of Winchester operates under the council/manager form of government as provided for in the Code of Virginia. The city consists of four wards each represented by two (2) elected representatives while the City elects its Mayor-at-large. City Council collectively sets policy for the City and enacts those ordinances which are deemed necessary (state law permitting). Council appoints the City Manager, most boards, commissions, authorities, and committees to examine and conduct various aspects of city business.

STRATEGIC PLAN GOALS

- **Working Winchester** – Encourage economic opportunity for all residents through small business supports and workforce development.
- **Building Winchester** – Establish the foundations for a vibrant community by stimulating development of affordable housing, revitalizing catalyst sites, and building smart infrastructure.
- **Strengthening Winchester** - Foster a safe, healthy, and diverse community with ample opportunities for recreation and wellness.
- **Moving Winchester** – Facilitate the movement of people and goods around the city in all modes with comfortable sidewalks and trails, reliable transit, and safe streets.
- **Supporting Winchester** – Support the City’s high-performing operations with effective communication, innovation, and sound fiscal policies.

EXPENDITURES

City Council - Summary Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance		% CHANGE
Expenses							
PERSONNEL	\$150,423	\$157,041	\$235,700	\$215,900	(\$19,800)		(8.4%)
CONTRACTUAL SERVICES	\$17,384	\$14,542	\$28,500	\$27,000	(\$1,500)		(5.3%)
OTHER CHARGES	\$42,174	\$37,957	\$16,500	\$5,500	(\$11,000)		(66.7%)
EXPENSES TOTAL	\$209,981	\$209,540	\$280,700	\$248,400	(\$32,300)		(11.5%)

City Council - Detail Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	-	-	\$49,195	\$36,914	(\$12,281)	(25.0%)	
OVERTIME	-	-	\$500	\$500	\$0	0.0%	
NON-CLASSIFIED REGULAR	-	-	\$5,000	\$0	(\$5,000)	(100.0%)	
MAYOR	\$10,800	\$10,800	\$10,800	\$10,800	\$0	0.0%	
COUNCILORS	\$71,250	\$72,900	\$73,800	\$73,800	\$0	0.0%	
FICA	\$5,028	\$5,122	\$10,418	\$9,183	(\$1,235)	(11.9%)	
VRS-EMPLOYER	-	-	\$5,126	\$5,042	(\$84)	(1.6%)	
INSURANCE - EMPLOYER	-	-	\$660	\$495	(\$165)	(25.0%)	
VA LOCAL DISABILITY PLAN	-	-	\$260	\$195	(\$65)	(25.0%)	
WORKER'S COMPENSATION	\$70	\$53	\$98	\$101	\$3	3.1%	
BENEFITS ADMIN FEE	-	-	\$221	\$450	\$229	103.6%	
HEALTH INSURANCE	\$63,274	\$68,166	\$79,588	\$78,390	(\$1,198)	(1.5%)	
VRS HEALTH INS CREDIT	-	-	\$34	\$30	(\$4)	(11.8%)	
PERSONNEL TOTAL	\$150,423	\$157,041	\$235,700	\$215,900	(\$19,800)	(8.4%)	
CONTRACTUAL SERVICES							
SOFTWARE AS A SERVICE	-	-	-	\$8,500	\$8,500	-	
OTHER PROFESSIONAL SERV	\$83	-	\$10,000	\$0	(\$10,000)	(100.0%)	
PRINTING & BINDING	\$242	\$1,430	\$500	\$500	\$0	0.0%	
LOCAL MEDIA	\$17,058	\$13,112	\$18,000	\$18,000	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$17,384	\$14,542	\$28,500	\$27,000	(\$1,500)	(5.3%)	
OTHER CHARGES							
POSTAL SERVICES	\$30	\$8	\$100	\$100	\$0	0.0%	
OFFICE EQUIPMENT	-	-	\$3,000	\$3,000	\$0	0.0%	
MILEAGE & TRANSPORTATION	-	-	\$300	\$0	(\$300)	(100.0%)	
TRAINING & EDUCATION	\$4,646	-	\$3,000	\$0	(\$3,000)	(100.0%)	
DUES & ASSOC MEMBERSHIPS	\$27,252	\$27,941	\$500	\$500	\$0	0.0%	
MISC CHARGES & FEES	\$8,570	\$9,619	\$8,200	\$500	(\$7,700)	(93.9%)	
OFFICE SUPPLIES	\$185	\$149	\$300	\$300	\$0	0.0%	
FOOD & FOOD SERVICE	\$687	\$68	\$500	\$500	\$0	0.0%	
BOOKS & SUBSCRIPTIONS	\$199	\$25	-	-	\$0	-	
OTHER OPERATING SUPPLIES	\$604	\$147	\$600	\$600	\$0	0.0%	
OTHER CHARGES TOTAL	\$42,174	\$37,957	\$16,500	\$5,500	(\$11,000)	(66.7%)	
EXPENSES TOTAL	\$209,981	\$209,540	\$280,700	\$248,400	(\$32,300)	(11.5%)	

CLERK OF COUNCIL

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Clerk of Council serves the City Council and various organizations and committees. The Clerk prepares for, and attends, all Council meetings, and takes meeting minutes and maintains the minute books. In addition, the Clerk maintains ordinances and resolutions, and furnishes the media with all necessary information. This budget was combined with the City Council budget in FY2024.

STAFFING SUMMARY

Clerk of Council

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Clerk of Council	0.5	0.5	0.5	0	0
FTE AMOUNT	0.5	0.5	0.5	0	0

Clerk of Council - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$38,450	\$68,750	-	-	\$0	-
CONTRACTUAL SERVICES	\$9,413	\$33	-	-	\$0	-
OTHER CHARGES	\$3,780	\$5,592	-	-	\$0	-
EXPENSES TOTAL	\$51,644	\$74,375	-	-	\$0	-

Clerk of Council - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$28,941	\$47,347	-	-	\$0	-
OVERTIME	\$128	\$821	-	-	\$0	-
FICA	\$2,193	\$3,488	-	-	\$0	-
VRS-EMPLOYER	\$2,959	\$4,872	-	-	\$0	-
INSURANCE - EMPLOYER	\$388	\$626	-	-	\$0	-
VA LOCAL DISABILITY PLAN	\$153	\$247	-	-	\$0	-
WORKER'S COMPENSATION	\$24	\$30	-	-	\$0	-
BENEFITS ADMIN FEE	\$18	\$29	-	-	\$0	-
HEALTH INSURANCE	\$3,618	\$11,257	-	-	\$0	-
VRS HEALTH INS CREDIT	\$29	\$33	-	-	\$0	-
PERSONNEL TOTAL	\$38,450	\$68,750	-	-	\$0	-
CONTRACTUAL SERVICES						
MANAGEMENT CONSULTING	\$1,050	-	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$8,323	-	-	-	\$0	-
PRINTING & BINDING	\$40	\$33	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$9,413	\$33	-	-	\$0	-
OTHER CHARGES						

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
POSTAL SERVICES	-	\$13	-	-	\$0	-	-
OFFICE EQUIPMENT	\$2,754	\$621	-	-	\$0	-	-
MILEAGE & TRANSPORTATION	-	\$279	-	-	\$0	-	-
TRAINING & EDUCATION	\$175	\$2,282	-	-	\$0	-	-
DUES & ASSOC MEMBERSHIPS	\$315	\$2,299	-	-	\$0	-	-
MISC CHARGES & FEES	\$22	\$45	-	-	\$0	-	-
OFFICE SUPPLIES	\$36	-	-	-	\$0	-	-
FOOD & FOOD SERVICE	-	\$53	-	-	\$0	-	-
OTHER OPERATING SUPPLIES	\$479	-	-	-	\$0	-	-
OTHER CHARGES TOTAL	\$3,780	\$5,592	-	-	\$0	-	-
EXPENSES TOTAL	\$51,644	\$74,375	-	-	\$0	-	-

LEGISLATIVE AFFAIRS

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Legislative Affairs department works with state legislators and external stakeholders on policy, legislation, and regulations.

STRATEGIC PLAN GOALS

Goal 5 - Supporting Winchester - Support the City's high performing operations with effective communication, innovation, and sound fiscal policies.

- Conduct analysis and research to support Council policy formulation.
- Establish contacts with legislative delegations and Virginia Municipal League (VML) staff members.

EXPENDITURES

Legislative Affairs - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	-	-	\$46,700	\$49,300	\$2,600	5.6%
CONTRACTUAL SERVICES	-	-	\$200	\$200	\$0	0.0%
OTHER CHARGES	-	-	\$41,100	\$41,100	\$0	0.0%
EXPENSES TOTAL	-	-	\$88,000	\$90,600	\$2,600	3.0%

Legislative Affairs - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	-	\$35,546	\$37,340	\$1,794	5.0%
FICA	-	-	\$2,739	\$2,813	\$74	2.7%
VRS-EMPLOYER	-	-	\$3,693	\$3,783	\$90	2.4%
INSURANCE - EMPLOYER	-	-	\$475	\$499	\$24	5.1%
WORKER'S COMPENSATION	-	-	\$25	\$26	\$1	4.0%
BENEFITS ADMIN FEE	-	-	\$69	\$225	\$156	226.1%
HEALTH INSURANCE	-	-	\$4,128	\$4,584	\$456	11.0%
VRS HEALTH INS CREDIT	-	-	\$25	\$30	\$5	20.0%
PERSONNEL TOTAL	-	-	\$46,700	\$49,300	\$2,600	5.6%
CONTRACTUAL SERVICES						
PRINTING & BINDING	-	-	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	-	-	\$200	\$200	\$0	0.0%
OTHER CHARGES						
TRAINING & EDUCATION	-	-	\$10,000	\$10,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	-	\$31,000	\$31,000	\$0	0.0%
OFFICE SUPPLIES	-	-	\$100	\$100	\$0	0.0%
OTHER CHARGES TOTAL	-	-	\$41,100	\$41,100	\$0	0.0%
EXPENSES TOTAL	-	-	\$88,000	\$90,600	\$2,600	3.0%

CITY MANAGER

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City Manager, as chief executive officer of the City of Winchester, implements City Council policy and manages the activities of the City offices and departments.

Services and Products:

- Annual operating and capital budget
- Annual legislative program
- Special projects and reports
- Data and information analyses
- Manage Strategic Plan projects and action items

STRATEGIC PLAN GOALS

To ensure that resources funded by City Council are well managed and available to provide a variety of needed and/or desired municipal services to City citizens. To ensure the appropriate level of funding is directed to fund City Council priorities as outlined in Council's Strategic Plan. (Strategic Plan Goal 5)

Objectives:

- Provide Council with information and data necessary for formulating policy
- Direct and control departments and offices
- Exercise fiscal control over operations and submit an annual budget to City Council
- Respond to citizen inquires and requests
- Evaluate programs and projects for effectiveness
- Conduct research and develop methodology for new programs
- Communicate Council policy to departments and offices
- Manage work force and create high performing organizational structure
- Act as liaison to the General Assembly and monitor legislation affecting City citizens
- Provide appropriate, effective and consistent internal and external communication to inform the public about City policies

PERFORMANCE MEASURES

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Output Measures					
Analysis and research to support Council policy formulation	As Necessary	As Necessary	As Necessary	As Necessary	As Necessary
Operating department performance reviews	As Necessary	As Necessary	As Necessary	As Necessary	As Necessary
Contacts with Legislative Delegation and VML staff members	As Necessary	As Necessary	As Necessary	As Necessary	As Necessary
Outcome Measures					
% of time operating budget expenditures conform to established budgetary guidelines	100%	100%	100%	100%	100%
Information requests from Mayor or City Council answered with 10 days	100%	100%	100%	100%	100%
Information requests from the public answered within 10 days	100%	100%	100%	100%	100%

STAFFING SUMMARY

City Manager

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
City Manager	3.5	3.5	3.5	4	4
FTE AMOUNT	3.5	3.5	3.5	4	4

EXPENDITURES

City Manager - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$488,530	\$697,397	\$725,500	\$782,000	\$56,500	7.8%
CONTRACTUAL SERVICES	-	\$55	\$5,200	\$5,200	\$0	0.0%
OTHER CHARGES	\$8,186	\$13,378	\$8,100	\$8,100	\$0	0.0%
EXPENSES TOTAL	\$496,717	\$710,830	\$738,800	\$795,300	\$56,500	7.6%

City Manager - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$371,412	\$530,272	\$554,725	\$586,233	\$31,508	5.7%
NON-CLASSIFIED REGULAR	\$897	\$7,061	-	\$20,000	\$20,000	-
FICA	\$26,574	\$37,593	\$36,553	\$38,530	\$1,977	5.4%
VRS-EMPLOYER	\$38,706	\$54,187	\$57,759	\$69,918	\$12,159	21.1%
INSURANCE - EMPLOYER	\$5,067	\$6,968	\$7,428	\$7,850	\$422	5.7%
VA LOCAL DISABILITY PLAN	\$1,082	\$1,726	\$1,188	\$2,181	\$993	83.6%
WORKER'S COMPENSATION	\$334	\$348	\$388	\$410	\$22	5.7%
DEFERRED COMP CONTRIBUTION	\$8,784	\$9,228	\$10,101	\$10,101	\$0	0.0%
BENEFITS ADMIN FEE	\$110	\$131	\$966	\$3,150	\$2,184	226.1%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
HEALTH INSURANCE	\$35,192	\$49,520	\$56,004	\$43,158	(\$12,846)	(22.9%)
VRS HEALTH INS CREDIT	\$374	\$364	\$388	\$469	\$81	20.9%
PERSONNEL TOTAL	\$488,530	\$697,397	\$725,500	\$782,000	\$56,500	7.8%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	-	\$5,000	\$5,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	-	\$25	-	-	\$0	-
PRINTING & BINDING	-	\$30	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	-	\$55	\$5,200	\$5,200	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$38	\$22	\$100	\$100	\$0	0.0%
MILEAGE & TRANSPORTATION	\$491	\$209	\$200	\$200	\$0	0.0%
TRAINING & EDUCATION	\$2,570	\$6,746	\$1,500	\$1,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$2,576	\$3,599	\$4,000	\$4,000	\$0	0.0%
MISC CHARGES & FEES	\$10	\$5	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$1,841	\$691	\$900	\$900	\$0	0.0%
FOOD & FOOD SERVICE	\$47	\$49	\$100	\$100	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$27	-	-	\$0	-
UNIFORMS & APPAREL	\$202	\$852	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$225	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$411	\$954	\$500	\$500	\$0	0.0%
OTHER CHARGES TOTAL	\$8,186	\$13,378	\$8,100	\$8,100	\$0	0.0%
EXPENSES TOTAL	\$496,717	\$710,830	\$738,800	\$795,300	\$56,500	7.6%

COMMUNICATIONS

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City Communications Department aims to build Winchester community members' trust in their local government through meaningful, informative, and engaging communications and outreach. The Communications Team works closely with other City Departments to accomplish this objective under the leadership of the City Manager.

The Communications Department employs three mutually supportive approaches to building community members' trust in the City government: (1) listening to community members' views, concerns, and feedback; (2) informing community members of initiatives and services that affect their lives; and (3) helping to build a sense of community in Winchester.

Communications Department staff serve as the City's Communications Director, Public Information Officer, Spokesperson, Freedom of Information Act Officer, Records Management Officer, and Webmaster.

As described in the City's Communications Framework and below, the Communications Department employs a range of communications and outreach tools to listen, inform, and build community. This approach ensures that City communications are two-way, timely, relevant, interesting, and human-centered, and build strong ties with external stakeholders.

Initiatives and Products:

Informative

- CitE-News
- Website
- Social media
- WinConnect content hub
 - Quarterly magazine
 - Email blasts
 - Articles on website
- Saturday Mornings at Rouss
- Rouss Report podcast
- WinText
- Press releases

Consultative

- WinReady On Demand Advisory Committee
- Neighborhood Nights
- Construyendo Puentes
- Leyendo Juntos
- Community Ambassador Program
- Bicyclist/Pedestrian Advisory Committee
- Open Houses
- Virtual Town Halls

Empowering

- Civic Leadership Academy
- Neighborhood Design Districts
- Sister City Partnerships

- Snowbuster Program
- Bike Rack Design and Placement Initiative

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 5):

Lines of Effort

To connect to busy residents by listening, informing, and building community, the Communications Team and City staff will implement the following lines of effort.

- **Be Present** by participating in community functions and meetings to organically connect with residents less familiar with local government. Being present at local events also fortifies the City's relationships with key stakeholders, enhancing the City's ability to connect with a wider range of residents over time.
- **Be Timely, Interesting, Relevant, and Diversified** by offering interesting, relevant, and human-centered content on a variety of social media platforms, publications, email and text alerts, and the City website.
- **Be Consistent** by standardizing messaging and branding under the *"It's Our City"* campaign that reinforces core City values. Core City values include our commitment to serving the Winchester community, providing valuable services funded by our budget, and creating an inclusive government open to all regardless of background.
- **Be Inclusive** by developing and implementing a Language Access Plan that ensures that information provided by City customer-facing representatives, websites, signage, publications, and social media posts are available in appropriate alternative languages.
- **Be Ready to Counteract Misinformation and Disinformation** by working closely with the appropriate City Departments to respond quickly to counteract false information on social media and in the press and public record to set the record straight.
- **Be Educational** by engaging civic-minded residents through programs like Civic Leadership Academy and Community Ambassadors, to develop a talent "pipeline" for City Boards and Commissions and increase our base of engaged citizenry.
- **Be Accountable** by tracking the success of communications and outreach initiatives through key performance indicators and focusing resources in areas that boost the City's meaningful engagement with the community.

ACTIVITY MATRIX

	Informing	Consulting	Empowering
Activity	<ul style="list-style-type: none"> - WIN Connect - Conexión Winchester - Website - Social media - Email blasts - Saturday Mornings at Rous - Rous Review podcast - Press releases and media amplification 	<ul style="list-style-type: none"> - Microtransit advisory committee - Poles Park advisory committee - Enhanced CRM process - Community events - Stakeholder outreach - Language Access Planning 	<ul style="list-style-type: none"> - Community survey - Civic Leadership Academy - Community Ambassador program
Primary Goals	<ul style="list-style-type: none"> - transparency - education - broaden base of community members connected to the City 	<ul style="list-style-type: none"> - civic engagement - increased community support for new initiatives - greater diversity in stakeholder engagement 	<ul style="list-style-type: none"> - community empowerment - improved decision-making
FY24 Metrics	<ul style="list-style-type: none"> - increase Facebook followers to 20,000 - increase social media engagement by 10 percent - launch new website & boost number of visitors by 20 percent - launch Spanish language magazine & increase City publication mailing list by 50 percent - increase press release publish rate to 75 percent - average 20 percent open rate for email blasts 	<ul style="list-style-type: none"> - ensure representation from each Ward in advisory committees - develop recommendations vetted by stakeholders for decision-makers - identify top five issues for community members through enhanced CRM by March 1, 2024 - attend stakeholder meetings in each Ward - development of a Language Access Plan 	<ul style="list-style-type: none"> - community survey results from at least 400 households - renters represented at least 25 percent in community survey results - nomination of Community Ambassadors representing each Ward
Cost	<ul style="list-style-type: none"> - \$15,000 for printing - \$10,000 in increased translation costs 	<ul style="list-style-type: none"> - \$11,000 for enhanced CRM module integrated with Granicus website 	<ul style="list-style-type: none"> - \$1,000 for Civic Leadership Academy graduation event

STAFFING SUMMARY

Communications

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Communications	2	2	2	2	2
FTE AMOUNT	2	2	2	2	2

EXPENDITURES

Communications - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$193,674	\$188,387	\$214,900	\$242,300	\$27,400	12.8%
CONTRACTUAL SERVICES	\$39,727	\$43,497	\$55,400	\$73,550	\$18,150	32.8%
OTHER CHARGES	\$12,399	\$12,353	\$13,800	\$11,150	(\$2,650)	(19.2%)
EXPENSES TOTAL	\$245,800	\$244,237	\$284,100	\$327,000	\$42,900	15.1%

Communications - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$143,842	\$140,305	\$158,143	\$184,391	\$26,248	16.6%
NON-CLASSIFIED REGULAR	\$203	-	\$5,000	\$0	(\$5,000)	(100.0%)
FICA	\$10,494	\$10,225	\$12,131	\$14,097	\$1,966	16.2%
VRS-EMPLOYER	\$14,626	\$13,765	\$16,479	\$25,090	\$8,611	52.3%
INSURANCE - EMPLOYER	\$1,915	\$1,770	\$2,119	\$2,461	\$342	16.1%
VA LOCAL DISABILITY PLAN	\$281	\$321	\$835	\$970	\$135	16.2%
WORKER'S COMPENSATION	\$121	\$88	\$111	\$129	\$18	16.2%
BENEFITS ADMIN FEE	\$73	\$64	\$469	\$1,530	\$1,061	226.2%
HEALTH INSURANCE	\$21,979	\$21,758	\$19,502	\$13,485	(\$6,017)	(30.9%)
VRS HEALTH INS CREDIT	\$141	\$93	\$111	\$147	\$36	32.4%
PERSONNEL TOTAL	\$193,674	\$188,387	\$214,900	\$242,300	\$27,400	12.8%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$35,063	\$30,611	\$45,000	\$52,750	\$7,750	17.2%
COMPUTER HARDWARE/SOFTWAR	-	\$2,400	-	-	\$0	-
PRINTING & BINDING	\$7,980	\$10,486	\$10,000	\$20,800	\$10,800	108.0%
LOCAL MEDIA	(\$3,315)	-	\$400	\$0	(\$400)	(100.0%)
CONTRACTUAL SERVICES TOTAL	\$39,727	\$43,497	\$55,400	\$73,550	\$18,150	32.8%
OTHER CHARGES						
POSTAL SERVICES	\$2,176	\$2,275	\$2,500	\$2,500	\$0	0.0%
TELECOMMUNICATIONS	\$11	\$12	\$50	\$0	(\$50)	(100.0%)
MILEAGE & TRANSPORTATION	-	\$44	\$450	\$450	\$0	0.0%
TRAINING & EDUCATION	-	\$349	\$2,500	\$2,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$440	\$509	\$1,000	\$2,700	\$1,700	170.0%
MISC CHARGES & FEES	\$3,634	\$919	-	-	\$0	-
OFFICE SUPPLIES	\$187	\$187	\$500	\$500	\$0	0.0%
FOOD & FOOD SERVICE	\$1,133	\$171	\$1,500	\$1,500	\$0	0.0%
UNIFORMS & APPAREL	-	-	\$1,500	\$500	(\$1,000)	(66.7%)
BOOKS & SUBSCRIPTIONS	\$3,171	\$6,546	\$2,300	\$0	(\$2,300)	(100.0%)
OTHER OPERATING SUPPLIES	\$1,340	\$1,341	\$1,500	\$500	(\$1,000)	(66.7%)
COMPUTER HARDWARE/SOFTWAR	\$307	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$12,399	\$12,353	\$13,800	\$11,150	(\$2,650)	(19.2%)
EXPENSES TOTAL	\$245,800	\$244,237	\$284,100	\$327,000	\$42,900	15.1%

CITY ATTORNEY

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City Attorney's office manages the legal affairs of the City, and provides legal advice to City Council, the City Manager, City staff, and to the various Boards, Agencies, and Commissions of the City. Our City Attorney's office is comprised of a lead Attorney and a paralegal. The City Attorney provides a wide array of legal advice for the City as well as reviewing ordinances and resolutions for consideration by City Council.

STAFFING SUMMARY

City Attorney

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
City Attorney	0	0	0	0	2
FTE AMOUNT	0	0	0	0	2

EXPENDITURES

City Attorney - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	-	-	-	\$309,200	\$309,200	-
CONTRACTUAL SERVICES	\$254,325	\$220,215	\$250,000	\$35,000	(\$215,000)	(86.0%)
OTHER CHARGES	\$1,249	\$1,082	-	\$10,100	\$10,100	-
EXPENSES TOTAL	\$255,574	\$221,297	\$250,000	\$354,300	\$104,300	41.7%

City Attorney - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	-	-	\$235,303	\$235,303	-
FICA	-	-	-	\$13,875	\$13,875	-
VRS-EMPLOYER	-	-	-	\$26,190	\$26,190	-
INSURANCE - EMPLOYER	-	-	-	\$3,145	\$3,145	-
VA LOCAL DISABILITY PLAN	-	-	-	\$1,239	\$1,239	-
WORKER'S COMPENSATION	-	-	-	\$164	\$164	-
DEFERRED COMP CONTRIBUTION	-	-	-	\$5,000	\$5,000	-
BENEFITS ADMIN FEE	-	-	-	\$1,350	\$1,350	-
HEALTH INSURANCE	-	-	-	\$22,746	\$22,746	-
VRS HEALTH INS CREDIT	-	-	-	\$188	\$188	-
PERSONNEL TOTAL	-	-	-	\$309,200	\$309,200	-
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$254,033	\$207,659	\$250,000	\$35,000	(\$215,000)	(86.0%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
OTHER PROFESSIONAL SERV	\$0	\$12,556	-	-	\$0	-
PRINTING & BINDING	\$293	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$254,325	\$220,215	\$250,000	\$35,000	(\$215,000)	(86.0%)
OTHER CHARGES						
POSTAL SERVICES	\$51	-	-	\$100	\$100	-
MILEAGE & TRANSPORTATION	-	-	-	\$200	\$200	-
TRAINING & EDUCATION	-	-	-	\$1,500	\$1,500	-
DUES & ASSOC MEMBERSHIPS	-	-	-	\$3,500	\$3,500	-
COURT FILING FEES	-	-	-	\$500	\$500	-
MISC CHARGES & FEES	\$1,198	\$1,082	-	\$1,200	\$1,200	-
OFFICE SUPPLIES	-	-	-	\$2,000	\$2,000	-
BOOKS & SUBSCRIPTIONS	-	-	-	\$100	\$100	-
OTHER OPERATING SUPPLIES	-	-	-	\$1,000	\$1,000	-
OTHER CHARGES TOTAL	\$1,249	\$1,082	-	\$10,100	\$10,100	-
EXPENSES TOTAL	\$255,574	\$221,297	\$250,000	\$354,300	\$104,300	41.7%

INDEPENDENT AUDITOR

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Independent Auditor function exists to record the costs of the annual audit and other examinations of accounts and records of the City by an independent auditor. An independent auditor is one who works for the Auditor of Public Accounts, a private firm or an internal auditor who is hired by and reports only to the City Council.

STRATEGIC PLAN GOALS

Goal:

To perform an efficient and accurate audit of the City's financial records and accounts. (Strategic Plan Goal 5)

Objective:

Each year the City's financial audit meets all required criteria and earns the Certificate of Achievement of Excellence in Financial Reporting from the Government Finance Officers Association.

EXPENDITURES

Independent Auditors - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance		% CHANGE
Expenses							
CONTRACTUAL SERVICES							
ACCOUNTING AND AUDITING	\$78,992	\$107,278	\$87,000	\$97,000	\$10,000		11.5%
OTHER PROFESSIONAL SERV	\$11,180	\$12,300	\$13,000	\$13,000	\$0		0.0%
CONTRACTUAL SERVICES TOTAL	\$90,172	\$119,578	\$100,000	\$110,000	\$10,000		10.0%
EXPENSES TOTAL	\$90,172	\$119,578	\$100,000	\$110,000	\$10,000		10.0%

HUMAN RESOURCES

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City of Winchester's Human Resources Department administers comprehensive programs aiming to attract, motivate, and retain an efficient, diverse, and productive work force. The HR Department provides programs and services to a work force of approximately 650 full time and part time employees, primarily responsible for providing outstanding government services to our citizens. In addition, the HR department assists the City Manager with Risk Management by monitoring the City's insurance coverage, updating policies, filing claims, and depositing payments.

Services Provided:

- Policy development and interpretation
- Recruitment, hiring, and employee orientation
- Compensation and Benefit administration
- Employee Professional Development
- Employee relations/advice/guidance

STRATEGIC PLAN GOALS

Goal:

To modernize recruitment. (Strategic Plan Goal 3)

Objectives achieved:

- Implementation of NeoGov processes
- Interview self-scheduling
- Spark Hire integration for interviews
- Electronic offers of employment
- College job fair attendance for specialty positions
- Participation in the employer expo
- Social media recruitment (Facebook and LinkedIn postings for active jobs)

Goal:

To conduct an organizational analysis on the workforce and job groups to reduce barriers and enhance advancement opportunities. (Strategic Plan Goal 3)

Objectives achieved

- Hiring bonus for hard to fill positions
- Career development plans established for most City positions
- Internal job announcements

Goal:

To Incentivize multilingual abilities among City staff. (Strategic Plan Goal 5)

Objective achieved:

- Provide a 5% salary adjustment for new and current employees who are multilingual

PERFORMANCE MEASURES: TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Trends					
Employment Applications Received	3,913	3,272	3,869	4,739	4,000
Number of new hires (includes seasonal)	178	132	229	173	180

STAFFING SUMMARY

Human Resources

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Human Resources	5	5	5	6	6
FTE AMOUNT	5	5	5	6	6

EXPENDITURES

Human Resources - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$455,789	\$483,931	\$577,600	\$629,900	\$52,300	9.0%
CONTRACTUAL SERVICES	\$92,262	\$48,619	\$36,500	\$34,500	(\$2,000)	(5.5%)
OTHER CHARGES	\$33,312	\$53,460	\$42,500	\$40,000	(\$2,500)	(5.9%)
EXPENSES TOTAL	\$581,362	\$586,010	\$656,600	\$704,400	\$47,800	7.3%

Human Resources - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$343,861	\$339,356	\$426,583	\$449,377	\$22,794	5.3%
OVERTIME	\$310	\$360	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$988	\$21,894	-	-	\$0	-
FICA	\$25,382	\$26,501	\$32,529	\$34,115	\$1,586	4.9%
VRS-EMPLOYER	\$34,865	\$34,877	\$44,341	\$51,490	\$7,149	16.1%
INSURANCE - EMPLOYER	\$4,565	\$4,484	\$5,702	\$6,008	\$306	5.4%
VA LOCAL DISABILITY PLAN	\$717	\$811	\$1,156	\$1,221	\$65	5.6%
WORKER'S COMPENSATION	\$291	\$575	\$298	\$314	\$16	5.4%
BENEFITS ADMIN FEE	\$176	\$170	\$1,628	\$5,310	\$3,682	226.2%
HEALTH INSURANCE	\$44,296	\$54,667	\$64,565	\$81,206	\$16,641	25.8%
VRS HEALTH INS CREDIT	\$337	\$234	\$298	\$359	\$61	20.5%
PERSONNEL TOTAL	\$455,789	\$483,931	\$577,600	\$629,900	\$52,300	9.0%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$55,839	\$25,578	\$28,500	\$28,500	\$0	0.0%
OTHER PROFESSIONAL SERV	\$29,484	\$18,376	-	-	\$0	-
PRINTING & BINDING	\$438	\$1,694	\$1,500	\$1,500	\$0	0.0%
LOCAL MEDIA	\$6,501	\$2,816	\$6,500	\$4,500	(\$2,000)	(30.8%)
FOOD SERVICES	-	\$155	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$92,262	\$48,619	\$36,500	\$34,500	(\$2,000)	(5.5%)
OTHER CHARGES						
POSTAL SERVICES	\$0	\$383	\$1,500	\$1,500	\$0	0.0%
TELECOMMUNICATIONS	\$78	\$468	\$500	\$500	\$0	0.0%
OFFICE EQUIPMENT	\$0	\$27	\$3,200	\$3,200	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$1,594	-	-	\$0	-
TRAINING & EDUCATION	\$199	\$3,444	-	\$2,600	\$2,600	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
DUES & ASSOC MEMBERSHIPS	\$1,217	\$1,462	\$1,600	\$1,600	\$0	0.0%	
MISC CHARGES & FEES	\$300	\$1,559	\$1,300	\$4,000	\$2,700	207.7%	
BACKGROUND CHECKS	\$14,066	\$10,221	\$10,000	\$10,000	\$0	0.0%	
OFFICE SUPPLIES	\$1,457	\$3,257	\$5,000	\$5,000	\$0	0.0%	
FOOD & FOOD SERVICE	\$992	\$1,255	\$1,500	\$1,500	\$0	0.0%	
BOOKS & SUBSCRIPTIONS	\$930	\$11,881	\$1,000	\$1,000	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$1,920	\$4,198	\$4,000	\$4,000	\$0	0.0%	
AWARDS, PLAQUES, OTHER	\$9,718	\$11,554	\$11,400	\$5,100	(\$6,300)	(55.3%)	
MEMORIALS	\$2,435	\$2,158	\$1,500	\$0	(\$1,500)	(100.0%)	
OTHER CHARGES TOTAL	\$33,312	\$53,460	\$42,500	\$40,000	(\$2,500)	(5.9%)	
EXPENSES TOTAL	\$581,362	\$586,010	\$656,600	\$704,400	\$47,800	7.3%	

COMMISSIONER OF THE REVENUE

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Commissioner of the Revenue is directly accountable to the citizens of Winchester through an elected professional position. As the chief tax assessment officer for the City, the Commissioner is responsible for fair and equitable assessment of local taxes pursuant to state and local law while providing a high level of customer service:

- Business Taxes: including business licenses; business personal property; excise taxes of meals, short-term lodging, admissions, and short-term rental; discovery, audit and appeals programs
- Vehicle Taxes: including personal property tax, personal property tax relief, vehicle license fees, exemptions, and proration
- Real Estate Records and Taxes: including annual billing; transfers of ownership; assessment and recordation of changes; tax exemptions and deductions; and tax incentives
- Other Taxes: Including public service corporations; bank franchise; and cigarette stamps

The Commissioner’s office also provides assistance with Virginia Individual Income Tax Returns, maintains a library of tax returns, monitors pending state legislation which may affect our community, and is an active member of the Community Response Team with a unified approach to resolve community concerns at the source.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Real Estate					
Parcels of Land	9,691	10,003	10,003	10,085	11,000
Tax Relief Applications	230	210	254	290	290
Real Estate Transfers	823	890	741	710	700
Public Service Corporations	25	27	27	26	26
Personal Property					
Vehicle Assessments	37,824	36,034	35,085	41,572	41,600
Personal Property Tax Relief Compliance	32,319	30,725	29,779	35,039	35,100
Vehicle New Registrations	13,452	16,138	15,454	14,576	14,700
Vehicle Registration Deletions	25,541	6,755	6,951	6,210	6,400
Business Personal Property Assessments	3,252	3,237	3,262	3,627	3,270
Business Taxes					
Business Licenses Assessed	3,851	3,852	3,852	4,159	4,200
Excise Taxes Assessed	262	269	269	333	340
Financial Institutions	10	10	10	10	10

FUNDING SOURCES

Commissioner of the Revenue - Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
State	\$149,203	\$156,969	\$165,700	\$174,500	\$8,800	5.3%
REVENUES TOTAL	\$149,203	\$156,969	\$165,700	\$174,500	\$8,800	5.3%

STAFFING SUMMARY

Commissioner of the Revenue

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Commissioner of the Revenue	8	8	8	8	7
FTE AMOUNT	8	8	8	8	7

EXPENDITURES

Commissioner of the Revenue - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$557,086	\$596,544	\$654,300	\$690,200	\$35,900	5.5%
CONTRACTUAL SERVICES	\$15,554	\$39,617	\$8,700	\$8,700	\$0	0.0%
INTERNAL SERVICES	\$173	\$650	\$600	\$600	\$0	0.0%
OTHER CHARGES	\$41,939	\$27,283	\$63,600	\$64,100	\$500	0.8%
EXPENSES TOTAL	\$614,753	\$664,094	\$727,200	\$763,600	\$36,400	5.0%

Commissioner of the Revenue - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$402,626	\$408,742	\$448,288	\$467,964	\$19,676	4.4%
OVERTIME	\$466	\$5,994	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$18,576	\$33,470	\$34,391	\$34,391	\$0	0.0%
FICA	\$31,438	\$33,166	\$36,945	\$35,760	(\$1,185)	(3.2%)
VRS-EMPLOYER	\$40,142	\$37,960	\$46,712	\$52,000	\$5,288	11.3%
INSURANCE - EMPLOYER	\$5,255	\$4,882	\$6,007	\$6,271	\$264	4.4%
VA LOCAL DISABILITY PLAN	\$395	\$306	\$559	\$870	\$311	55.6%
WORKER'S COMPENSATION	\$358	\$273	\$314	\$328	\$14	4.5%
BENEFITS ADMIN FEE	\$261	\$224	\$1,932	\$6,300	\$4,368	226.1%
HEALTH INSURANCE	\$57,569	\$71,529	\$79,152	\$86,316	\$7,164	9.0%
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$557,086	\$596,544	\$654,300	\$690,200	\$35,900	5.5%
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$8,783	\$33,302	\$2,000	\$2,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$2,137	\$990	\$1,500	\$1,500	\$0	0.0%
TRAINING/EDUCATION	\$382	-	-	-	\$0	-
VEHICLE REPAIRS/MAINT.	\$10	\$10	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	-	\$1,441	-	-	\$0	-
PRINTING & BINDING	\$1,935	\$1,197	\$2,000	\$2,000	\$0	0.0%
LOCAL MEDIA	\$260	\$258	\$500	\$500	\$0	0.0%
STATE COMPUTER SERVICES	\$95	\$95	\$100	\$100	\$0	0.0%
BILLING SERVICE	\$1,953	\$2,324	\$2,600	\$2,600	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
CONTRACTUAL SERVICES TOTAL	\$15,554	\$39,617	\$8,700	\$8,700	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$27	\$37	\$250	\$250	\$0	0.0%
EQUIPMENT FUND PARTS	\$50	\$44	\$150	\$150	\$0	0.0%
EQUIPMENT FUND LABOR	\$97	\$568	\$200	\$200	\$0	0.0%
INTERNAL SERVICES TOTAL	\$173	\$650	\$600	\$600	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$6,750	\$8,060	\$17,000	\$17,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$280	\$253	\$500	\$500	\$0	0.0%
OFFICE EQUIPMENT	\$0	\$158	\$2,400	\$2,400	\$0	0.0%
MILEAGE & TRANSPORTATION	\$111	\$763	\$1,500	\$1,500	\$0	0.0%
TRAINING & EDUCATION	\$965	\$2,672	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$775	\$810	\$1,600	\$1,600	\$0	0.0%
MISC CHARGES & FEES	-	\$55	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$4,097	\$4,314	\$2,900	\$2,900	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$11,923	\$2,564	\$17,100	\$17,100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$4,066	\$4,156	\$5,000	\$5,000	\$0	0.0%
CIGARETTE TAX STAMPS	\$12,971	\$3,407	\$10,500	\$11,000	\$500	4.8%
COMPUTER HARDWARE/SOFTWAR	-	\$70	-	-	\$0	-
OTHER CHARGES TOTAL	\$41,939	\$27,283	\$63,600	\$64,100	\$500	0.8%
EXPENSES TOTAL	\$614,753	\$664,094	\$727,200	\$763,600	\$36,400	5.0%

TREASURER

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Treasurer is a locally elected official and is directly responsible to the Citizens of Winchester. The Treasurer processes tax billing and is responsible for the receipting of all funds from all sources including Real Estate, Personal Property, Business Licenses, Vehicle Licenses, Permit Fees, Court Fees, Dog Tags. The revenue is invested in various approved funds for the highest yields following the Investment Policy of the Treasurer. The office is also responsible for the collection of all delinquencies, and uses methods afforded the Treasurer by the Commonwealth of Virginia to collect, which include: DMV Registration Holds, Wage and Bank Liens, Distress Warrants, and use of other collection agencies when all other remedies have been exhausted.

STRATEGIC PLAN

Strategic Plan Goal 5. Supporting Winchester - Support the City's high-performing operations with effective communication, innovation, and sound fiscal policies.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Real Estate					
Current Collections	\$28,214,714	\$29,191,931	\$30,272,339	\$31,648,328	\$35,446,731
Collection Rate	99%	99%	99%	99%	TDB
Delinquent Collections	\$1,499,107	\$1,275,987	\$1,351,362	\$1,497,869	\$1,736,707
Personal Property					
Current Collections	\$11,706,478	\$11,967,465	\$13,424,031	\$14,582,301	\$14,924,358
Collection Rate	98%	98%	97%	97%	TBD
Delinquent Collections	\$461,792	\$467,130	\$421,012	\$385,458	\$415,268

FUNDING SOURCES

Treasurer - Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change	
Revenues							
Local	\$71,697	\$68,194	\$75,500	\$75,500	\$0	0.0%	
State	\$120,605	\$130,168	\$138,500	\$176,500	\$38,000	27.4%	
REVENUES TOTAL	\$192,302	\$198,363	\$214,000	\$252,000	\$38,000	17.8%	

STAFFING SUMMARY

Treasurer

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Treasurer	6	6	6	6	6
FTE AMOUNT	6	6	6	6	6

EXPENDITURES

Treasurer - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$475,161	\$527,016	\$525,700	\$549,300	\$23,600	4.5%
CONTRACTUAL SERVICES	\$43,702	\$59,281	\$46,600	\$48,100	\$1,500	3.2%
OTHER CHARGES	\$37,807	\$24,284	\$31,900	\$30,400	(\$1,500)	(4.7%)
EXPENSES TOTAL	\$556,669	\$610,581	\$604,200	\$627,800	\$23,600	3.9%

Treasurer - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$335,031	\$370,374	\$366,846	\$371,599	\$4,753	1.3%
OVERTIME	\$3,558	\$7,870	\$4,000	\$4,000	\$0	0.0%
FICA	\$24,566	\$27,753	\$28,064	\$28,403	\$339	1.2%
VRS-EMPLOYER	\$34,237	\$35,308	\$38,182	\$40,516	\$2,334	6.1%
RETIREE HEALTH INSURANCE	\$7,005	\$9,930	\$8,738	\$8,820	\$82	0.9%
INSURANCE - EMPLOYER	\$4,482	\$4,540	\$4,916	\$4,979	\$63	1.3%
VA LOCAL DISABILITY PLAN	\$381	\$436	\$417	\$711	\$294	70.5%
WORKER'S COMPENSATION	\$285	\$235	\$257	\$260	\$3	1.2%
BENEFITS ADMIN FEE	\$218	\$212	\$1,656	\$5,400	\$3,744	226.1%
HEALTH INSURANCE	\$65,398	\$70,358	\$72,624	\$84,612	\$11,988	16.5%
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$475,161	\$527,016	\$525,700	\$549,300	\$23,600	4.5%
CONTRACTUAL SERVICES						
LEGAL SERVICES	-	-	\$2,000	\$0	(\$2,000)	(100.0%)
OTHER PROFESSIONAL SERV	\$3,284	\$375	\$2,400	\$2,400	\$0	0.0%
REPAIRS & MAINTENANCE	-	\$160	-	-	\$0	-
PRINTING & BINDING	-	\$222	\$500	\$2,000	\$1,500	300.0%
LOCAL MEDIA	\$269	\$1,034	\$700	\$700	\$0	0.0%
BILLING SERVICE	\$40,148	\$57,490	\$41,000	\$43,000	\$2,000	4.9%
CONTRACTUAL SERVICES TOTAL	\$43,702	\$59,281	\$46,600	\$48,100	\$1,500	3.2%
OTHER CHARGES						
POSTAL SERVICES	\$21,306	\$6,322	\$10,000	\$10,000	\$0	0.0%
TELECOMMUNICATIONS	-	-	\$500	\$0	(\$500)	(100.0%)
OFFICE EQUIPMENT	\$0	\$1,807	\$2,500	\$2,500	\$0	0.0%
MILEAGE & TRANSPORTATION	\$526	\$534	\$1,100	\$1,100	\$0	0.0%
TRAINING & EDUCATION	\$1,059	\$1,559	\$4,650	\$3,650	(\$1,000)	(21.5%)
BANKING FEES	\$3,149	\$2,797	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$2,245	\$1,405	\$2,150	\$2,150	\$0	0.0%
MISC CHARGES & FEES	\$1,309	\$1,354	\$1,400	\$1,400	\$0	0.0%
OFFICE SUPPLIES	\$4,655	\$5,117	\$5,400	\$5,400	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$639	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$3,558	\$2,749	\$4,000	\$4,000	\$0	0.0%
OTHER CHARGES TOTAL	\$37,807	\$24,284	\$31,900	\$30,400	(\$1,500)	(4.7%)
EXPENSES TOTAL	\$556,669	\$610,581	\$604,200	\$627,800	\$23,600	3.9%

FINANCE

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Finance Department is responsible for the following major functions: general accounting, budget preparation, debt management, accounts receivable, accounts payable, payroll processing, purchasing, and real estate reassessment.

- General accounting reviews and updates all general ledger transactions generated from other software applications, prepares and posts all monthly journal entries, reconciles all City-wide bank statements, and coordinates the annual audit.
- Budget preparation is responsible for coordinating with City departments and agencies to prepare the City's annual budget.
- Debt management works with financial advisors and bond counsel to coordinate bond issuances for new money as well as continually looks for refunding opportunities.
- Accounts receivable is responsible for reconciling outstanding receivable balances.
- Accounts payable is responsible for receiving and processing invoices for payment and generating and filing 1099 tax forms. The function is also responsible for managing unclaimed property.
- Processes payroll for 26 pay periods per calendar year for approximately 650+ full-time employees. During the summer session, when the hiring of part-time employees reaches a peak, payroll may process wages for more than 680 employees. On a quarterly basis, the payroll division is responsible for filing federal and state withholding reports. On an annual basis, the payroll division processes W-2 forms.
- Purchasing is responsible for the direct preparation or assistance in preparing solicitations for all City projects, major purchases, and contracts. Purchasing ensures that purchases are carried out in accordance with the Virginia Public Procurement Act and City policies by processing all purchase requisitions and issuing all purchase orders.
- Real estate reassessment is the process of re-determining the assessed value of all real property for the purposes of taxation to insure that each property is valued fairly and accurately. The purpose of the general reassessment is to realign the values of real property so that equalization and current market values are obtained.

STRATEGIC PLAN GOALS

Goal 5: Supporting Winchester – Support the City's high-performing operations with effective communication, innovation, and sound fiscal policies.

PERFORMANCE MEASURES

The Finance department continues to meet all mandates and guidelines for the City's financial reporting. The City's FY 2023 Annual Comprehensive Financial Report was awarded a Certificate of Achievement of Excellence in Financial Reporting and the City's FY 2024 Budget document was awarded the Distinguished Budget Presentation upon review by GFOA. Also, in FY 2014 the City's Standard and Poor's bond rating was upgrade to AAA and reaffirmed in FY 2022.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Output Measures					
Prepare monthly reports for City Council	12	12	12	12	12
Improve efficiency by decreasing the number of vendor checks	7,817	6,948	7,888	7,486	6,953
Improve efficiency by increasing the number of electronic payments	3,028	2,848	3,237	3,240	3,500
File monthly and quarterly payroll tax returns timely	Yes	Yes	Yes	Yes	Yes
Purchase orders issued	222	281	275	233	225
Outcome Measures					
Receive "clean" annual audit opinion as reported in the Annual Financial Comprehensive Report (AFCR)	Yes	Yes	Yes	Yes	Yes
Maintain Aa2 and AAA bond ratings	Yes	Yes	Yes	Yes	Yes
Obtain the Government Finance Officers Association (GFOA) Certificate of Achievement	Yes	Yes	Yes	Yes	Yes
Obtain GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
Prepare City Manager's budget that supports a result driven document to support City Council's strategic plan	Yes	Yes	Yes	Yes	Yes

STAFFING SUMMARY

Finance

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Finance	5.5	5.5	6	7	7
FTE AMOUNT	5.5	5.5	6	7	7

EXPENDITURES

Finance Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$575,178	\$657,546	\$728,800	\$829,200	\$100,400	13.8%
CONTRACTUAL SERVICES	\$56,248	\$173,012	\$120,000	\$121,100	\$1,100	0.9%
OTHER CHARGES	\$16,231	\$22,057	\$25,200	\$23,500	(\$1,700)	(6.7%)
EXPENSES TOTAL	\$647,656	\$852,615	\$874,000	\$973,800	\$99,800	11.4%

Finance - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$426,249	\$490,313	\$544,486	\$613,977	\$69,491	12.8%
OVERTIME	\$209	\$285	\$500	\$300	(\$200)	(40.0%)
FICA	\$32,896	\$36,656	\$41,110	\$46,237	\$5,127	12.5%
VRS-EMPLOYER	\$44,733	\$50,616	\$56,637	\$64,233	\$7,596	13.4%
INSURANCE - EMPLOYER	\$5,856	\$6,509	\$7,283	\$8,215	\$932	12.8%
VA LOCAL DISABILITY PLAN	\$154	\$246	\$429	\$294	(\$135)	(31.5%)
WORKER'S COMPENSATION	\$370	\$310	\$380	\$429	\$49	12.9%
BENEFITS ADMIN FEE	\$214	\$226	\$1,863	\$6,525	\$4,662	250.2%
HEALTH INSURANCE	\$64,065	\$72,045	\$75,732	\$88,500	\$12,768	16.9%
VRS HEALTH INS CREDIT	\$432	\$340	\$380	\$490	\$110	28.9%
PERSONNEL TOTAL	\$575,178	\$657,546	\$728,800	\$829,200	\$100,400	13.8%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$52,774	\$166,654	\$115,000	\$115,000	\$0	0.0%
BOARDS/COMMISSION MEMBERS	-	\$600	\$500	\$500	\$0	0.0%
REPAIRS & MAINTENANCE	-	-	-	\$600	\$600	-
PRINTING & BINDING	\$718	\$2,609	\$1,500	\$2,000	\$500	33.3%
LOCAL MEDIA	\$2,756	\$3,149	\$3,000	\$3,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$56,248	\$173,012	\$120,000	\$121,100	\$1,100	0.9%
OTHER CHARGES						
POSTAL SERVICES	\$5,147	\$5,998	\$5,500	\$6,000	\$500	9.1%
OFFICE EQUIPMENT	\$0	\$1,142	\$2,800	\$0	(\$2,800)	(100.0%)
MILEAGE & TRANSPORTATION	-	-	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$0	\$785	\$3,000	\$3,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,670	\$1,135	\$2,000	\$2,000	\$0	0.0%
MISC CHARGES & FEES	\$1,240	\$975	\$1,600	\$1,200	(\$400)	(25.0%)
OFFICE SUPPLIES	\$2,669	\$4,524	\$3,500	\$3,500	\$0	0.0%
UNIFORMS & APPAREL	\$433	\$469	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$199	\$225	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$4,873	\$6,805	\$5,000	\$6,000	\$1,000	20.0%
OTHER CHARGES TOTAL	\$16,231	\$22,057	\$25,200	\$23,500	(\$1,700)	(6.7%)
EXPENSES TOTAL	\$647,656	\$852,615	\$874,000	\$973,800	\$99,800	11.4%

INFORMATION TECHNOLOGY

FY 2025 ANNUAL BUDGET



The Information Technology Department (IT) provides leadership, governance and expertise in the development and deployment of modern technological resources to improve government efficiency and effectiveness. Furthermore, IT consistently strives for improvement by researching new technology trends and by promoting an ongoing pursuit of innovation within the department to empower our internal users while enhancing our citizenry's access to government.

STRATEGIC PLAN GOALS

Goals are single-statement, S.M.A.R.T and outcome-based (Strategic Plan Goal 5):

1. Develop and implement comprehensive training programs to ensure all city employees are proficient in essential IT tools and practices.
2. Promote a culture of innovation by encouraging experimentation and the adoption of cutting-edge technologies to improve city services.
3. Streamline IT operations and improve system efficiencies to reduce downtime and operational costs.
4. Implement robust cybersecurity measures to protect city data and systems from threats and breaches.
5. Improve IT governance and project management processes to ensure effective oversight and successful project outcomes.

PERFORMANCE MEASURES

Objectives and Key Results (OKRs):

- Conduct or attend regular workshops and training sessions on software, cybersecurity, and IT best practices – Goal 1
- Establish an online knowledge base with tutorials, FAQs, and troubleshooting guides – Goal 1
- Establish a cross-cultural learning environment where IT staff can experiment with new technologies and solutions – Goal 2
- Create a suggestion program where employees can propose innovative ideas and solutions – Goal 2
- Partner with local schools and colleges, county, state, and federal agencies, or tech companies to stay abreast of emerging technologies – Goal 2
- Conduct a comprehensive review of current IT infrastructure to identify and eliminate inefficiencies – Goal 3
- Implement automation tools to streamline repetitive tasks or workflows – Goal 3
- Regularly update/maintain IT systems to ensure peak performance – Goal 3
- Develop a comprehensive cybersecurity strategy that includes regular risk assessments and vulnerability testing – Goal 4
- Conduct mandatory cybersecurity training for all employees to ensure awareness and adherence to best practices – Goal 4
- Invest in advanced security technologies such as firewalls, intrusion detection systems, and network encryption toolsets – Goal 4
- Implement a standardized project management framework to ensure consistent and efficient project execution – Goal 5
- Establish a governance committee to oversee IT initiatives and ensure alignment with city goals – Goal 5
- Use performance metrics and KPIs to regularly review and improve IT processes and project outcomes – Goal 5

Results: FY 2024 Help Desk Data

- Total Requests completed by the Help Desk Team - 4,436
- Total Requests completed by the Help Desk Team with first contact - 258
- Percentage of Requests completed with first contact - 5.8%

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Number of workstations/computers	233	224	226	234	235
Number of laptops	219	238	260	279	280
Number of mobile devices managed	329	340	375	444	365
Number of servers (physical/virtual)	10/84	9/80	15/98	17/78	18/100
Number of network devices	123	147	184	200	207

STAFFING SUMMARY

Information Technology

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Information Technology	10	9	10	11	11
FTE AMOUNT	10	9	10	11	11

EXPENDITURES

Information Technology - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$950,978	\$975,215	\$1,090,400	\$1,226,300	\$135,900	12.5%
CONTRACTUAL SERVICES	\$1,166,073	\$696,009	\$1,703,800	\$1,811,500	\$107,700	6.3%
INTERNAL SERVICES	\$853	\$3,536	\$1,900	\$3,400	\$1,500	78.9%
OTHER CHARGES	\$732,247	\$814,183	\$787,500	\$626,900	(\$160,600)	(20.4%)
CAPITAL CHARGES	\$0	\$4,870	\$273,000	\$418,200	\$145,200	53.2%
EXPENSES TOTAL	\$2,850,151	\$2,493,813	\$3,856,600	\$4,086,300	\$229,700	5.9%

Information Technology - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$702,362	\$708,032	\$793,243	\$893,157	\$99,914	12.6%
OVERTIME	\$8,339	\$6,073	\$8,000	\$6,000	(\$2,000)	(25.0%)
FICA	\$51,590	\$51,466	\$60,591	\$67,762	\$7,171	11.8%
VRS-EMPLOYER	\$67,850	\$72,068	\$82,568	\$102,658	\$20,090	24.3%
RETIREE HEALTH INSURANCE	\$3,502	\$7,944	\$4,000	\$0	(\$4,000)	(100.0%)
INSURANCE - EMPLOYER	\$8,883	\$9,267	\$10,618	\$11,930	\$1,312	12.4%
VA LOCAL DISABILITY PLAN	\$1,698	\$2,008	\$2,458	\$3,500	\$1,042	42.4%
WORKER'S COMPENSATION	\$601	\$448	\$555	\$623	\$68	12.3%
BENEFITS ADMIN FEE	\$337	\$348	\$2,926	\$9,900	\$6,974	238.3%
HEALTH INSURANCE	\$105,160	\$117,077	\$124,886	\$130,058	\$5,172	4.1%
VRS HEALTH INS CREDIT	\$656	\$484	\$555	\$712	\$157	28.3%
PERSONNEL TOTAL	\$950,978	\$975,215	\$1,090,400	\$1,226,300	\$135,900	12.5%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	\$738,299	\$289,070	\$1,074,400	\$1,200,500	\$126,100	11.7%
OTHER PROFESSIONAL SERV	\$33,716	\$30,140	\$52,700	\$39,500	(\$13,200)	(25.0%)
VEHICLE REPAIRS/MAINT.	-	-	\$200	\$400	\$200	100.0%
COMPUTER HARDWARE/SOFTWAR	\$394,028	\$376,650	\$575,900	\$570,500	(\$5,400)	(0.9%)
PRINTING & BINDING	\$30	\$150	\$600	\$600	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$1,166,073	\$696,009	\$1,703,800	\$1,811,500	\$107,700	6.3%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$308	\$263	\$600	\$600	\$0	0.0%
EQUIPMENT FUND PARTS	\$79	\$406	\$500	\$2,000	\$1,500	300.0%
EQUIPMENT FUND LABOR	\$466	\$2,867	\$800	\$800	\$0	0.0%
INTERNAL SERVICES TOTAL	\$853	\$3,536	\$1,900	\$3,400	\$1,500	78.9%
OTHER CHARGES						
POSTAL SERVICES	\$855	\$353	\$650	\$500	(\$150)	(23.1%)
TELECOMMUNICATIONS	\$394,151	\$394,884	\$470,350	\$481,400	\$11,050	2.3%
MOTOR VEHICLE INSURANCE	\$314	\$286	\$500	\$900	\$400	80.0%
MILEAGE & TRANSPORTATION	-	\$92	\$4,000	\$4,000	\$0	0.0%
TRAINING & EDUCATION	\$13,775	\$16,822	\$25,000	\$25,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,907	\$1,247	\$850	\$900	\$50	5.9%
MISC CHARGES & FEES	-	-	\$400	\$400	\$0	0.0%
OFFICE SUPPLIES	\$3,929	\$5,528	\$3,000	\$3,300	\$300	10.0%
UNIFORMS & APPAREL	\$215	\$163	-	\$1,000	\$1,000	-
BOOKS & SUBSCRIPTIONS	\$14,437	\$14,377	\$13,000	\$18,000	\$5,000	38.5%
OTHER OPERATING SUPPLIES	\$32,426	\$34,491	\$11,350	\$17,300	\$5,950	52.4%
COMPUTER HARDWARE/SOFTWAR	\$270,239	\$345,939	\$258,400	\$74,200	(\$184,200)	(71.3%)
OTHER CHARGES TOTAL	\$732,247	\$814,183	\$787,500	\$626,900	(\$160,600)	(20.4%)
CAPITAL CHARGES						
COMPUTER EQUIP/HARDWARE	-	-	-	\$216,500	\$216,500	-
IT IMPROVEMENTS	\$0	\$4,870	\$273,000	\$201,700	(\$71,300)	(26.1%)
CAPITAL CHARGES TOTAL	\$0	\$4,870	\$273,000	\$418,200	\$145,200	53.2%
EXPENSES TOTAL	\$2,850,151	\$2,493,813	\$3,856,600	\$4,086,300	\$229,700	5.9%

RISK MANAGEMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

Risk Management falls under the Human Resources (HR) department. The HR department assists the City Manager with Risk Management by monitoring the City's insurance coverage, updating policies, filing claims, and depositing payments.

EXPENDITURES

Risk Management - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
OTHER CHARGES							
GENERAL LIABILITY	\$47,613	\$67,500	\$50,000	\$80,000	\$30,000	60.0%	
OTHER CHARGES TOTAL	\$47,613	\$67,500	\$50,000	\$80,000	\$30,000	60.0%	
EXPENSES TOTAL	\$47,613	\$67,500	\$50,000	\$80,000	\$30,000	60.0%	

OFFICE OF ELECTIONS

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Office of Elections staff is committed to providing qualified Winchester residents the opportunity to register to vote and the opportunity to participate in fair, legal, safe and transparent elections. We are dedicated to helping each citizen exercise his or her right to vote in accordance with Virginia's election laws, the Constitution of the Commonwealth of Virginia, and the Constitution of the United States. At the center of each daily task is the maintenance of Election Integrity.

All aspects of election administration and voter registration are governed by Code of Virginia §24.2 and Virginia Administrative Code Title 1 Agency 20.

STRATEGIC PLAN GOALS

Goal:

To administer voter registration and conduct Elections in accordance with Federal and State voter registration and election laws. (Strategic Plan Goal 4)

Objectives:

Voter Registration-

- Complete all voter list maintenance functions to ensure registration lists are as accurate as possible
- Provide written communication to voters regarding their polling location, Ward, House, Senate, and Congressional Districts

Election Administration

- Process filings to qualify candidates desiring to be on the ballot
- Receive and document campaign finance reports for all local candidates
- Order and approve the coding of voting system & printing of paper ballots
- Successfully load elections onto voting system to equipment prior to each election
- Oversee Logic & Accuracy testing of voting system to demonstrate accuracy of vote tabulation
- Recruit and train Officers of Elections to be proficient in all areas of polling place work
- Maintain and staff the Election Office polling place 45 days prior to all election days for voters opting to vote early
- Process all absentee ballot applications and ballots in a timely manner
- Successfully conduct Election Days with polls opening and closing on time
- Update, compile, and pack forms and supplies for each polling place
- Perform all procedures necessary for deployment of accurately designed electronic poll books, prepare emergency paper poll books
- Administratively maintain the disposition (approval & meeting standards) of seven polling locations in the city, assuring fulfillment of state and federal requirements
- Assists Electoral Board in Official Canvass of Election Results
- Maintain security plan for voting equipment
- Compile election night results data & statistics; submit to Department of Elections
- Maintain Election Day Emergency Plan; Coordinating with City Emergency Management
- Complete routine educational coursework offered by the Department of Elections and through both of the state associations for Election Professionals; Director maintains state-required certification

- Maintain understanding of current election law. Stay informed of new legislation and its impact on future election administration
- Maintain public information and written communications regarding elections, deadlines, and changes in polling places

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Number of elections	3	2	2	2	3
Number of registered voters at fiscal year start	16,345	16,895	17,703	18,081	18,027
Number of registered voters at fiscal year end	16,895	17,703	18,081	18,027	18,637
Voters participating in elections (check-ins at polls)	10,747	13,217	9,055	9,051	9,286
Officers of Election (shifts) working Election Days at polls	157	132	94	98	166.5
Early Voting Assistant hours worked	n/a	1,920	796	1,897	1,668
Early Voting voters (on-site in office)	n/a	5,857	3,091	2,511	1,931
Days of Voting	3	66	66	66	99
Number of transactions (adds, changes, deletions and transferred out)	7,635	12,196	9,512	9,395	7,913
Number of absentee ballot applications processed	820	2,981	883	889	1,264

FUNDING SOURCES

Office of Elections Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% Change
Revenues						
State	\$72,083	\$75,029	\$80,000	\$77,800	(\$2,200)	(2.8%)
REVENUES TOTAL	\$72,083	\$75,029	\$80,000	\$77,800	(\$2,200)	(2.8%)

STAFFING SUMMARY

Office of Elections

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Office of Elections	2	2	2	2	2
FTE AMOUNT	2	2	2	2	2

EXPENDITURES

Office of Elections - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$205,300	\$225,976	\$237,500	\$253,200	\$15,700	6.6%
CONTRACTUAL SERVICES	\$50,062	\$40,822	\$69,400	\$84,000	\$14,600	21.0%
OTHER CHARGES	\$42,175	\$29,906	\$38,600	\$37,800	(\$800)	(2.1%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
EXPENSES TOTAL	\$297,537	\$296,705	\$345,500	\$375,000	\$29,500	8.5%

Office of Elections - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$122,972	\$130,803	\$140,977	\$146,562	\$5,585	4.0%
OVERTIME	\$4,752	\$5,462	\$5,000	\$5,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$19,512	\$26,635	\$25,000	\$25,000	\$0	0.0%
ELECTORAL BOARD MEMBERS	\$9,292	\$9,717	\$12,389	\$12,389	\$0	0.0%
FICA	\$11,634	\$12,832	\$11,736	\$13,428	\$1,692	14.4%
VRS-EMPLOYER	\$12,601	\$13,399	\$14,690	\$19,024	\$4,334	29.5%
INSURANCE - EMPLOYER	\$1,650	\$1,722	\$1,889	\$1,964	\$75	4.0%
VA LOCAL DISABILITY PLAN	\$650	\$679	\$712	\$774	\$62	8.7%
WORKER'S COMPENSATION	\$132	\$107	\$99	\$103	\$4	4.0%
BENEFITS ADMIN FEE	\$73	\$73	\$552	\$1,800	\$1,248	226.1%
HEALTH INSURANCE	\$22,032	\$24,547	\$24,456	\$27,156	\$2,700	11.0%
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$205,300	\$225,976	\$237,500	\$253,200	\$15,700	6.6%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$4,643	\$5,010	\$9,000	\$6,500	(\$2,500)	(27.8%)
TRAINING/EDUCATION	\$120	-	\$1,600	\$0	(\$1,600)	(100.0%)
TEMPORARY HELP/OTHER	\$17,547	\$18,663	\$36,000	\$57,000	\$21,000	58.3%
REPAIRS & MAINTENANCE	\$80	-	\$600	\$600	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$15,815	\$7,211	\$4,800	\$7,300	\$2,500	52.1%
PRINTING & BINDING	\$11,205	\$9,229	\$16,800	\$12,000	(\$4,800)	(28.6%)
LOCAL MEDIA	\$653	\$710	\$600	\$600	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$50,062	\$40,822	\$69,400	\$84,000	\$14,600	21.0%
OTHER CHARGES						
POSTAL SERVICES	\$11,293	\$7,667	\$10,000	\$12,000	\$2,000	20.0%
OFFICE EQUIPMENT	\$2,772	\$1,305	\$3,800	\$3,400	(\$400)	(10.5%)
MILEAGE & TRANSPORTATION	\$180	\$1,357	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$2,729	\$5,138	\$4,200	\$5,000	\$800	19.0%
DUES & ASSOC MEMBERSHIPS	\$630	\$690	\$700	\$700	\$0	0.0%
MISC CHARGES & FEES	\$1,200	\$1,200	\$1,800	\$1,600	(\$200)	(11.1%)
OFFICE SUPPLIES	\$1,898	\$1,837	\$2,500	\$2,600	\$100	4.0%
FOOD & FOOD SERVICE	\$534	\$625	\$800	\$1,000	\$200	25.0%
BOOKS & SUBSCRIPTIONS	\$251	\$417	\$300	\$400	\$100	33.3%
OTHER OPERATING SUPPLIES	\$860	\$749	\$1,500	\$1,700	\$200	13.3%
COMPUTER HARDWARE/SOFTWAR	\$19,826	\$8,921	\$12,000	\$8,400	(\$3,600)	(30.0%)
OTHER CHARGES TOTAL	\$42,175	\$29,906	\$38,600	\$37,800	(\$800)	(2.1%)
EXPENSES TOTAL	\$297,537	\$296,705	\$345,500	\$375,000	\$29,500	8.5%

CIRCUIT COURT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Circuit Court is the trial court of general jurisdiction, and it has the jurisdiction to try the complete range of civil and criminal cases arising under Virginia law. It is the court in which all jury trials and felonies are tried, and it also hears appeals from the General District Court and the Juvenile and Domestic Relations District Court.

STRATEGIC PLAN GOALS

The Circuit Court strives to administer its cases fairly, efficiently, and courteously. (Strategic Plan Goal 3)

PERFORMANCE MEASURES

Objectives:

- To resolve disputes justly.
- To conduct all proceedings in an expeditious and fair manner, applying the rules of the law.
- To schedule cases using segmented dockets to reduce the amount of waiting time for the public.

FUNDING SOURCES

Circuit Court Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$96,028	\$76,631	\$95,000	\$95,000	\$0	0.0%
REVENUES TOTAL	\$96,028	\$76,631	\$95,000	\$95,000	\$0	0.0%

STAFFING SUMMARY

Circuit Court

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Circuit Court	1	1	1	1	1
FTE AMOUNT	1	1	1	1	1

EXPENDITURES

Circuit Court - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$78,366	\$54,803	\$103,200	\$111,400	\$8,200	7.9%
CONTRACTUAL SERVICES	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES	\$1,925	\$3,459	\$5,100	\$4,900	(\$200)	(3.9%)
EXPENSES TOTAL	\$83,291	\$61,262	\$111,300	\$119,300	\$8,000	7.2%

Circuit Court - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$53,888	\$26,928	\$72,280	\$77,234	\$4,954	6.9%
NON-CLASSIFIED REGULAR	\$10,142	\$15,289	-	-	\$0	-
FICA	\$4,962	\$3,087	\$5,534	\$5,932	\$398	7.2%
VRS-EMPLOYER	\$3,434	\$2,736	\$7,531	\$7,847	\$316	4.2%
INSURANCE - EMPLOYER	\$450	\$352	\$961	\$1,035	\$74	7.7%
WORKER'S COMPENSATION	\$60	\$27	\$59	\$54	(\$5)	(8.5%)
BENEFITS ADMIN FEE	\$16	\$15	\$276	\$900	\$624	226.1%
HEALTH INSURANCE	\$5,381	\$6,351	\$16,512	\$18,336	\$1,824	11.0%
VRS HEALTH INS CREDIT	\$34	\$18	\$47	\$62	\$15	31.9%
PERSONNEL TOTAL	\$78,366	\$54,803	\$103,200	\$111,400	\$8,200	7.9%
CONTRACTUAL SERVICES						
CONTRACTED PARKING	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$72	\$326	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$583	\$585	\$500	\$600	\$100	20.0%
OFFICE EQUIPMENT	\$0	\$895	\$2,200	\$1,700	(\$500)	(22.7%)
MILEAGE & TRANSPORTATION	-	\$41	-	-	\$0	-
OFFICE SUPPLIES	\$891	\$651	\$1,000	\$1,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$380	\$933	\$800	\$1,000	\$200	25.0%
OTHER OPERATING SUPPLIES	-	-	\$400	\$400	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$26	-	-	\$0	-
OTHER CHARGES TOTAL	\$1,925	\$3,459	\$5,100	\$4,900	(\$200)	(3.9%)
EXPENSES TOTAL	\$83,291	\$61,262	\$111,300	\$119,300	\$8,000	7.2%

GENERAL DISTRICT COURT/MAGISTRATE

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office 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 cases up to 50,000. Examples of civil cases are landlord and tenant disputes, contract disputes and personal injury actions, garnishments and interrogatories. The District Court handles protective orders and mental commitment hearings. Virginia’s Judicial System is online at www.courts.state.va.us.

STRATEGIC PLAN GOALS

The Circuit Court strives to administer its cases fairly, efficiently, and courteously. (Strategic Plan Goal 3)

Objectives:

- To resolve disputes justly.
- To conduct all proceedings in an expeditious and fair manner, applying the rules of the law.
- To schedule cases using segmented dockets to reduce the amount of waiting time for the public.

Trends:

Caseload	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
New Cases	20,774	21,145	23,000	27,663	28,790

EXPENDITURES

General District Court - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	-	-	\$7,400	\$7,400	\$0	0.0%
CONTRACTUAL SERVICES	\$5,136	\$5,132	\$5,800	\$5,800	\$0	0.0%
OTHER CHARGES	\$9,720	\$16,733	\$18,700	\$18,100	(\$600)	(3.2%)
EXPENSES TOTAL	\$14,856	\$21,864	\$31,900	\$31,300	(\$600)	(1.9%)

General District Court - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
NON-CLASSIFIED REGULAR	-	-	\$6,830	\$6,830	\$0	0.0%
FICA	-	-	\$512	\$512	\$0	0.0%
WORKER'S COMPENSATION	-	-	\$58	\$58	\$0	0.0%
PERSONNEL TOTAL	-	-	\$7,400	\$7,400	\$0	0.0%

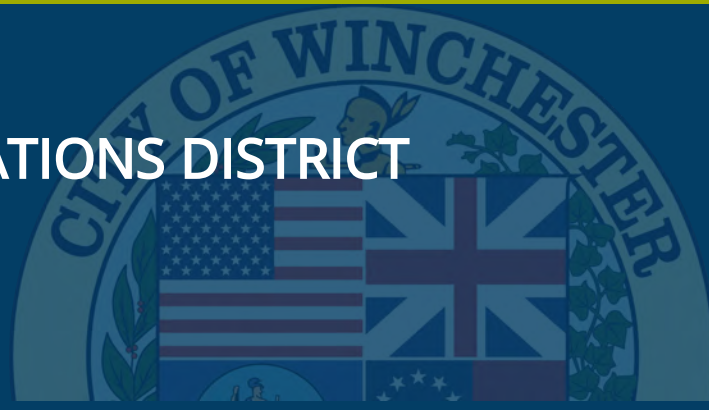
	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$136	\$32	\$300	\$300	\$0	0.0%
CONTRACTED PARKING	\$5,000	\$5,100	\$5,500	\$5,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$5,136	\$5,132	\$5,800	\$5,800	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$7,938	\$9,763	\$10,000	\$10,000	\$0	0.0%
TELECOMMUNICATIONS	\$7	-	-	-	\$0	-
OFFICE EQUIPMENT	\$0	\$3,384	\$4,500	\$4,500	\$0	0.0%
TRAINING & EDUCATION	-	-	\$300	\$300	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$60	\$60	\$200	\$200	\$0	0.0%
OFFICE SUPPLIES	\$510	\$2,687	\$2,500	\$1,900	(\$600)	(24.0%)
BOOKS & SUBSCRIPTIONS	\$185	\$647	\$700	\$700	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,021	\$193	\$500	\$500	\$0	0.0%
OTHER CHARGES TOTAL	\$9,720	\$16,733	\$18,700	\$18,100	(\$600)	(3.2%)
EXPENSES TOTAL	\$14,856	\$21,864	\$31,900	\$31,300	(\$600)	(1.9%)

Magistrate - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
OTHER CHARGES						
TELECOMMUNICATIONS	\$844	\$588	\$1,350	\$1,350	\$0	0.0%
OFFICE EQUIPMENT	\$940	\$927	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	-	-	\$500	\$500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$50	\$63	\$75	\$75	\$0	0.0%
OFFICE SUPPLIES	\$404	\$585	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$222	\$511	\$425	\$425	\$0	0.0%
OTHER OPERATING SUPPLIES	\$13	\$108	\$250	\$250	\$0	0.0%
OTHER CHARGES TOTAL	\$2,473	\$2,783	\$4,100	\$4,100	\$0	0.0%
EXPENSES TOTAL	\$2,473	\$2,783	\$4,100	\$4,100	\$0	0.0%

JUVENILE & DOMESTIC RELATIONS DISTRICT COURT CLERK

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Juvenile and Domestic Relations District (JDR) Court hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases are cases 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. Status offenses 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.

The JDR courts are district courts, which in Virginia means they are not courts of record and there are no jury trials. All cases are heard and decided by the judge. Parties to a case can appeal the final decisions of the JDR court to the circuit court, which is a court of record and may involve a jury trial.

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 all other courts in the Commonwealth, protection of victim rights and constitutional safeguards remain the same.

STRATEGIC PLAN GOALS

Goal (Strategic Plan Goal 3):

Our goal is to perform the duties of this Court as prescribed by statute and policy and by procedures set as guidelines for this Court by the Office of the Executive Secretary of the Supreme Court of Virginia.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

This court is unique in that it handles JDR court cases for two localities: City of Winchester and Frederick County. This court maintains separate caseload statistical reports and financial records for each locality. The chart below depicts only City of Winchester JDR Court statistical information. Frederick County JDR Court statistics are not included. This court has four judges, two which are in Winchester full-time and two in Winchester part-time. On average, this court conducts 11.6 dockets per week.

Trends:

Caseload	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
New Cases	2,340	2,533	2,250	2,190	2,016
Hearings Held	5,123	5,784	5,511	5,296	5,232

EXPENDITURES

J & D Court Clerk - Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$4,750	\$8,315	\$25,800	\$25,800	\$0	0.0%
CONTRACTUAL SERVICES	\$4,200	\$4,200	\$4,320	\$5,020	\$700	16.2%
OTHER CHARGES	\$17,236	\$25,445	\$31,280	\$31,980	\$700	2.2%
EXPENSES TOTAL	\$26,186	\$37,959	\$61,400	\$62,800	\$1,400	2.3%

J & D Court Clerk - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	-	-	\$0	\$0	-
OVERTIME	\$48	\$47	-	\$0	\$0	-
NON-CLASSIFIED REGULAR	\$4,361	\$7,673	\$24,000	\$24,000	\$0	0.0%
BONUS PAY	-	-	-	\$0	\$0	-
FICA	\$337	\$591	\$1,775	\$1,775	\$0	0.0%
VRS-EMPLOYER	-	-	-	\$0	\$0	-
INSURANCE - EMPLOYER	-	-	-	\$0	\$0	-
WORKER'S COMPENSATION	\$3	\$4	\$25	\$25	\$0	0.0%
TUITION ASSISTANCE	-	-	-	\$0	\$0	-
BENEFITS ADMIN FEE	-	-	-	\$0	\$0	-
HEALTH INSURANCE	-	-	-	\$0	\$0	-
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$4,750	\$8,315	\$25,800	\$25,800	\$0	0.0%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	-	-	-	\$0	\$0	-
LEGAL SERVICES	-	-	\$120	\$120	\$0	0.0%
REPAIRS & MAINTENANCE	-	-	-	\$0	\$0	-
PRINTING & BINDING	-	-	-	\$0	\$0	-
CONTRACTED PARKING	\$4,200	\$4,200	\$4,200	\$4,900	\$700	16.7%
CONTRACTUAL SERVICES TOTAL	\$4,200	\$4,200	\$4,320	\$5,020	\$700	16.2%
OTHER CHARGES						
POSTAL SERVICES	\$15,341	\$16,936	\$18,300	\$19,000	\$700	3.8%
TELECOMMUNICATIONS	-	-	-	\$0	\$0	-
EQUIPMENT	-	-	-	\$0	\$0	-
OFFICE EQUIPMENT	\$252	\$8,153	\$9,000	\$9,000	\$0	0.0%
MILEAGE & TRANSPORTATION	-	-	-	\$0	\$0	-
TRAINING & EDUCATION	-	-	-	\$0	\$0	-
DUES & ASSOC MEMBERSHIPS	\$385	\$285	\$440	\$440	\$0	0.0%
BACKGROUND CHECKS	-	-	-	\$0	\$0	-
OFFICE SUPPLIES	\$17	-	\$1,500	\$1,500	\$0	0.0%
FOOD & FOOD SERVICE	-	-	\$200	\$200	\$0	0.0%
MEDICAL & LABORATORY	-	\$0	\$1,300	\$1,300	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$558	\$71	-	\$0	\$0	-
OTHER OPERATING SUPPLIES	\$683	-	\$540	\$540	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	-	-	\$0	\$0	-
AWARDS, PLAQUES, OTHER	-	-	-	\$0	\$0	-
OTHER CHARGES TOTAL	\$17,236	\$25,445	\$31,280	\$31,980	\$700	2.2%
CAPITAL CHARGES	-	-	-	\$0	\$0	-
EXPENSES TOTAL	\$26,186	\$37,959	\$61,400	\$62,800	\$1,400	2.3%

CLERK OF THE CIRCUIT COURT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Office of Clerk of the Circuit Court is an elected office serving an eight-year term. The Office of the Clerk of the Circuit Court dates from 1619 when constitutional offices in Virginia were created by the House of Burgesses.

The Clerk handles the court's administrative functions and has authority to probate wills, grant administration of estates and appoint guardians. The Clerk is the custodian of the court records, and the Clerk's office also records deeds and land records, issues marriage licenses, issues notary commissions, and business name applications, prepares and issues witness subpoenas, issues concealed handgun permits, and administers the oath of public office to elected officials, sheriff deputies, and to citizens appointed to local or state commission posts. The Clerk also provides passport application services.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 3):

- To conduct the activities and duties of the Office of the Clerk of the Circuit Court as enumerated by the Code of Virginia.
- To provide quality services to the citizens of the City of Winchester.

FUNDING SOURCES

Clerk of the Circuit Court -Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
State	\$361,935	\$428,734	\$459,900	\$491,000	\$31,100	6.8%
REVENUES TOTAL	\$361,935	\$428,734	\$459,900	\$491,000	\$31,100	6.8%

STAFFING SUMMARY

Clerk of the Circuit Court

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Clerk of Circuit Court	8	8	8	8	8
FTE AMOUNT	8	8	8	8	8

EXPENDITURES

Clerk of the Circuit Court - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$552,084	\$581,972	\$624,600	\$672,100	\$47,500	7.6%
CONTRACTUAL SERVICES	\$17,047	\$23,473	\$21,500	\$23,500	\$2,000	9.3%
OTHER CHARGES	\$17,079	\$11,316	\$19,000	\$18,900	(\$100)	(0.5%)
EXPENSES TOTAL	\$586,211	\$616,761	\$665,100	\$714,500	\$49,400	7.4%

Clerk of the Circuit Court - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$392,928	\$416,378	\$448,725	\$474,756	\$26,031	5.8%
OVERTIME	\$15,043	\$14,057	\$10,000	\$10,000	\$0	0.0%
FICA	\$30,461	\$32,318	\$34,326	\$36,261	\$1,935	5.6%
VRS-EMPLOYER	\$39,514	\$42,562	\$46,757	\$53,009	\$6,252	13.4%
RETIREE HEALTH INSURANCE	\$2,919	-	-	-	\$0	-
INSURANCE - EMPLOYER	\$5,173	\$5,473	\$6,013	\$6,362	\$349	5.8%
VA LOCAL DISABILITY PLAN	\$897	\$1,050	\$1,096	\$1,480	\$384	35.0%
WORKER'S COMPENSATION	\$1,193	\$1,097	\$1,315	\$1,384	\$69	5.2%
BENEFITS ADMIN FEE	\$269	\$278	\$2,208	\$7,200	\$4,992	226.1%
HEALTH INSURANCE	\$63,692	\$68,760	\$74,160	\$81,648	\$7,488	10.1%
VRS HEALTH INS CREDIT	(\$3)	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$552,084	\$581,972	\$624,600	\$672,100	\$47,500	7.6%
CONTRACTUAL SERVICES						
ACCOUNTING AND AUDITING	-	\$2,581	\$2,500	\$2,500	\$0	0.0%
OTHER PROFESSIONAL SERV	\$1,442	\$1,760	\$2,000	\$2,000	\$0	0.0%
REPAIRS & MAINTENANCE	\$14,816	\$15,314	\$14,000	\$16,000	\$2,000	14.3%
PRINTING & BINDING	\$389	\$618	\$500	\$500	\$0	0.0%
CONTRACTED PARKING	\$400	\$3,200	\$2,500	\$2,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$17,047	\$23,473	\$21,500	\$23,500	\$2,000	9.3%
OTHER CHARGES						
POSTAL SERVICES	\$7,780	\$1,362	\$7,800	\$7,800	\$0	0.0%
OFFICE EQUIPMENT	\$5,953	\$4,506	\$5,500	\$5,500	\$0	0.0%
MILEAGE & TRANSPORTATION	\$0	\$227	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	\$300	\$721	\$500	\$500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$965	\$500	\$500	\$0	0.0%
MISC CHARGES & FEES	\$300	-	-	-	\$0	-
OFFICE SUPPLIES	\$2,747	\$3,390	\$4,000	\$4,000	\$0	0.0%
FOOD & FOOD SERVICE	-	-	\$200	\$100	(\$100)	(50.0%)
OTHER OPERATING SUPPLIES	-	\$146	-	-	\$0	-
OTHER CHARGES TOTAL	\$17,079	\$11,316	\$19,000	\$18,900	(\$100)	(0.5%)
EXPENSES TOTAL	\$586,211	\$616,761	\$665,100	\$714,500	\$49,400	7.4%

CITY SHERIFF/COURTHOUSE SECURITY

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Sheriff's office is responsible for overall security within the Joint Judicial Center (JJC). Responsibilities include, but are not limited to, scanning persons entering the JJC with the use of magnetometers and x-ray machines. The Sheriff's Office provides overall security of the JJC and all of the court rooms, except Frederick County's Circuit Court. Other responsibilities include jury security, processing civil papers, criminal paper service, evictions, prisoner, and juvenile transports and out of state extraditions. The Winchester Sheriff's Office has agreed to serve as a willing agency for the City of Winchester for the transportation of mental health person under a TDO. Although not the primary law enforcement agency for Winchester City, The Winchester Sheriff's Office may respond to calls for service, write reports, issue summonses, and make arrest when there is a violation of State or City Code. Prisoners housed within the JJC are the responsibility of the Winchester Sheriff's Office until they are returned to the Jail or released by the courts.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 3):

- Provide a professional work environment that attracts and retains a diverse group of quality applicants.
- Reward employee excellence and promote leadership through education and training.
- Improve city services and advance the strategic plan goals by promoting a culture of transparency, efficiency, and innovation.
- Assure effective judicial and detention processes and services.

Objectives:

- Continue Accreditation Status
- Maintain and expand the Body Worn Camera Program
- Maintain the safety and security of the Joint Judicial Center and the Citizens of Winchester
- Actively work to improve community relations
- Implement initiatives to improve Deputy's wellness
- Search for and attempt to obtain grants to help supplement the budget

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Persons passing thru metal detectors	303,353	329,991	346,347	373,753	390,000
Number of day courthouse security provided	246	242	242	234	240
Civil papers served	7,928	6,985	6,990	7,115	7,300
Evictions	102	57	132	129	130
Temporary Detention Orders (TDOs)	68	70	54	52	60
Prisoner transports	95	94	165	202	230
Community Events	15	13	37	39	45

School Board meetings	12	20	20	21	22
Extradition of prisoners	60	58	68	52	60
Miles traveled for prisoner transports, extradition and TDOs	37,659	34,384	45,343	46,480	48,000
Juvenile transports	51	36	118	48	60
K9 deployments	1	11	2	11	5
Inmates held at JJC	3,090	2,552	4,274	4,458	4,600

FUNDING SOURCES

Sheriff Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% Change
	FY2022	FY2023	FY2024	FY2025		
Revenues						
Local	\$68,418	\$93,241	\$68,000	\$93,000	\$25,000	36.8%
State	\$431,673	\$475,002	\$492,300	\$527,900	\$35,600	7.2%
REVENUES TOTAL	\$500,091	\$568,243	\$560,300	\$620,900	\$60,600	10.8%

STAFFING SUMMARY

Sheriff/Courthouse Security

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Courthouse Security	1	1	1	1	1
Sheriff	15	15	18	17	17
FTE AMOUNT	16	16	19	18	18

EXPENDITURES

Sheriff/Courthouse Security - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025		
Expenses						
PERSONNEL	\$1,616,458	\$1,938,244	\$1,950,200	\$2,038,100	\$87,900	4.5%
CONTRACTUAL SERVICES	\$49,409	\$43,060	\$53,300	\$52,400	(\$900)	(1.7%)
INTERNAL SERVICES	\$31,368	\$55,503	\$25,000	\$25,000	\$0	0.0%
OTHER CHARGES	\$80,416	\$135,826	\$96,200	\$97,100	\$900	0.9%
CAPITAL CHARGES	\$34,705	\$82,857	\$169,000	\$207,300	\$38,300	22.7%
EXPENSES TOTAL	\$1,812,355	\$2,255,491	\$2,293,700	\$2,419,900	\$126,200	5.5%

Sheriff - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025		
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$869,049	\$1,042,152	\$1,122,082	\$1,157,105	\$35,023	3.1%
OVERTIME	\$66,904	\$77,367	\$50,000	\$50,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$20,194	\$34,773	\$14,349	\$14,349	\$0	0.0%
FICA	\$70,978	\$85,155	\$84,584	\$92,128	\$7,544	8.9%
VRS-EMPLOYER	\$81,620	\$103,146	\$115,164	\$116,827	\$1,663	1.4%
VRS - LODA	\$17,341	\$17,046	\$20,000	\$30,000	\$10,000	50.0%
RETIREE HEALTH INSURANCE	\$16,928	\$23,832	\$15,888	\$13,965	(\$1,923)	(12.1%)
INSURANCE - EMPLOYER	\$10,684	\$13,264	\$14,810	\$15,314	\$504	3.4%
VA LOCAL DISABILITY PLAN	\$327	\$487	\$493	\$240	(\$253)	(51.3%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
WORKER'S COMPENSATION	\$27,402	\$34,505	\$40,538	\$43,430	\$2,892	7.1%
BENEFITS ADMIN FEE	\$525	\$609	\$4,968	\$15,300	\$10,332	208.0%
HEALTH INSURANCE	\$156,669	\$201,103	\$206,424	\$221,042	\$14,618	7.1%
VRS HEALTH INS CREDIT	\$0	\$4	-	\$0	\$0	-
PERSONNEL TOTAL	\$1,338,621	\$1,633,444	\$1,689,300	\$1,769,700	\$80,400	4.8%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$90	-	-	-	\$0	-
REPAIRS & MAINTENANCE	\$71	\$52	\$2,200	\$2,200	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$39,410	\$21,372	\$14,100	\$10,000	(\$4,100)	(29.1%)
COMPUTER HARDWARE/SOFTWAR	\$2,498	\$2,318	\$4,500	\$7,700	\$3,200	71.1%
PRINTING & BINDING	\$1,329	\$125	\$500	\$500	\$0	0.0%
LAUNDRY & DRY CLEANING	\$731	\$1,051	\$500	\$500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$44,129	\$24,916	\$21,800	\$20,900	(\$900)	(4.1%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$31,368	\$41,267	\$25,000	\$25,000	\$0	0.0%
EQUIPMENT FUND PARTS	-	\$7,553	-	-	\$0	-
EQUIPMENT FUND LABOR	-	\$6,683	-	-	\$0	-
INTERNAL SERVICES TOTAL	\$31,368	\$55,503	\$25,000	\$25,000	\$0	0.0%
OTHER CHARGES	\$80,416	\$135,826	\$93,500	\$97,100	\$3,600	3.9%
CAPITAL CHARGES	\$34,705	\$82,857	\$169,000	\$0	(\$169,000)	(100.0%)
EXPENSES TOTAL	\$1,529,238	\$1,932,546	\$1,998,600	\$1,912,700	(\$85,900)	(4.3%)

Courthouse Security - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$67,245	\$72,333	\$74,327	\$82,282	\$7,955	10.7%
OVERTIME	\$10,223	\$2,955	\$11,000	\$3,000	(\$8,000)	(72.7%)
NON-CLASSIFIED REGULAR	\$155,733	\$181,053	\$130,000	\$135,000	\$5,000	3.8%
FICA	\$17,644	\$19,457	\$17,899	\$16,166	(\$1,733)	(9.7%)
VRS-EMPLOYER	\$6,726	\$7,367	\$7,701	\$8,317	\$616	8.0%
INSURANCE - EMPLOYER	\$880	\$947	\$990	\$1,097	\$107	10.8%
VA LOCAL DISABILITY PLAN	(\$6)	-	-	-	\$0	-
WORKER'S COMPENSATION	\$6,736	\$7,664	\$5,771	\$7,274	\$1,503	26.0%
BENEFITS ADMIN FEE	\$36	\$36	\$276	\$900	\$624	226.1%
HEALTH INSURANCE	\$12,618	\$12,989	\$12,936	\$14,364	\$1,428	11.0%
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$277,837	\$304,801	\$260,900	\$268,400	\$7,500	2.9%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$5,280	\$18,144	\$31,500	\$31,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$5,280	\$18,144	\$31,500	\$31,500	\$0	0.0%
OTHER CHARGES						
OTHER OPERATING SUPPLIES	-	-	\$2,700	\$0	(\$2,700)	(100.0%)
OTHER CHARGES TOTAL	-	-	\$2,700	\$0	(\$2,700)	(100.0%)
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	-	-	\$207,300	\$207,300	-
CAPITAL CHARGES TOTAL	-	-	-	\$207,300	\$207,300	-
EXPENSES TOTAL	\$283,117	\$322,945	\$295,100	\$507,200	\$212,100	71.9%

JUROR SERVICES

FY 2025 ANNUAL BUDGET



DESCRIPTION

Juror services include providing administrative and clerical support for the purpose of building a jury pool for use by the Sheriff's Department; and to efficiently process payments to City residents for jury duty.

STRATEGIC PLAN GOALS

Goal (Strategic Plan Goal 3):

To provide quality services to City residents serving as jurors.

Objectives:

Provide an appropriate listing of City residents from which to build a jury pool for use by the Sheriff's Department.

EXPENDITURES

Juror Services - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025			
Expenses							
CONTRACTUAL SERVICES							
JUROR SERV- GRAND JURY	-	\$4,000	\$4,000	\$5,500	\$1,500	37.5%	
JUROR SERV- CRIMINAL JURY	-	\$9,000	\$9,000	\$18,000	\$9,000	100.0%	
JUROR SERV- CIVIL JURY	-	\$7,000	\$7,000	\$14,000	\$7,000	100.0%	
CONTRACTUAL SERVICES TOTAL	-	\$20,000	\$20,000	\$37,500	\$17,500	87.5%	
EXPENSES TOTAL	-	\$20,000	\$20,000	\$37,500	\$17,500	87.5%	

COMMONWEALTH ATTORNEY

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Office of the Commonwealth's Attorney is charged primarily with the prosecution of crime. This office prosecutes criminal matters in the Winchester General District Court, criminal and delinquency matters in the Juvenile and Domestic Relations District Court, and all felony cases in the Winchester Circuit Court. The Commonwealth's Attorney is a Constitutional Officer of the Commonwealth of Virginia. As such, he is not an officer or employee of the City from which he was elected. In this jurisdiction, the Commonwealth's Attorney is elected by voters of the City of Winchester.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 3):

- To prosecute all criminal cases in the City of Winchester including all felony cases occurring in the City of Winchester for which sufficient evidence is available to support charges.
- Improve the quality of life in Winchester by coordinating law enforcement efforts with citizens throughout the city.

Objectives:

- Fully provide protection to the citizens of Winchester by prosecuting criminal offenses of the law.
- Assist law enforcement by providing assistance and legal advice when obtaining charges against defendants.
- Work together with local committees to better serve the victims of crime, especially in sexual assault against women and children.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Cases Prosecuted	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Juvenile & Domestic Court	1,374	1,585	1,695	1,874	1,900
General District Court	3,047	3,428	3,562	2,993	3,100
Circuit Court	2,579	2,556	2,900	3,143	3,150
Total	7,000	7,569	8,157	8,010	8,150

FUNDING SOURCES

Commonwealth Attorney Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
State	\$888,623	\$888,250	\$935,900	\$1,108,000	\$172,100	18.4%
Federal	\$65,635	\$82,143	\$70,600	\$70,600	\$0	0.0%
REVENUES TOTAL	\$954,258	\$970,393	\$1,006,500	\$1,178,600	\$172,100	17.1%

STAFFING SUMMARY

Commonwealth Attorney

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Commonwealth Attorney	17	17	17	17	17
FTE AMOUNT	17	17	17	17	17

EXPENDITURES

Commonwealth Attorney - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,570,820	\$1,668,555	\$1,741,600	\$2,000,800	\$259,200	14.9%
CONTRACTUAL SERVICES	\$9,612	\$10,228	\$9,600	\$9,400	(\$200)	(2.1%)
OTHER CHARGES	\$37,083	\$50,811	\$50,900	\$50,000	(\$900)	(1.8%)
EXPENSES TOTAL	\$1,617,515	\$1,729,594	\$1,802,100	\$2,060,200	\$258,100	14.3%

Commonwealth Attorney - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,186,984	\$1,247,728	\$1,302,109	\$1,486,196	\$184,087	14.1%
OVERTIME	\$115	\$554	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$2,761	-	-	-	\$0	-
FICA	\$88,415	\$91,863	\$98,987	\$112,603	\$13,616	13.8%
VRS-EMPLOYER	\$117,804	\$127,899	\$135,417	\$162,680	\$27,263	20.1%
INSURANCE - EMPLOYER	\$15,422	\$16,445	\$17,414	\$19,881	\$2,467	14.2%
VA LOCAL DISABILITY PLAN	\$1,383	\$1,690	\$1,778	\$2,035	\$257	14.5%
WORKER'S COMPENSATION	\$2,079	\$1,719	\$2,035	\$2,221	\$186	9.1%
BENEFITS ADMIN FEE	\$603	\$617	\$4,968	\$15,300	\$10,332	208.0%
HEALTH INSURANCE	\$155,725	\$180,040	\$178,392	\$199,384	\$20,992	11.8%
VRS HEALTH INS CREDIT	(\$471)	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$1,570,820	\$1,668,555	\$1,741,600	\$2,000,800	\$259,200	14.9%
CONTRACTUAL SERVICES						
COMPUTER HARDWARE/SOFTWAR	\$9,298	\$9,138	\$9,100	\$9,100	\$0	0.0%
PRINTING & BINDING	\$314	\$291	\$500	\$300	(\$200)	(40.0%)
CONTRACTED PARKING	-	\$800	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$9,612	\$10,228	\$9,600	\$9,400	(\$200)	(2.1%)
OTHER CHARGES						
POSTAL SERVICES	\$0	\$2,867	\$1,900	\$1,900	\$0	0.0%
OFFICE EQUIPMENT	\$0	\$1,170	\$4,900	\$4,900	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,712	\$6,517	\$4,900	\$4,900	\$0	0.0%
TRAINING & EDUCATION	\$8,015	\$18,326	\$16,300	\$16,300	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
DUES & ASSOC MEMBERSHIPS	\$7,065	\$7,065	\$7,400	\$7,400	\$0	0.0%
MISC CHARGES & FEES	\$24	-	-	-	\$0	-
OFFICE SUPPLIES	\$3,401	\$2,321	\$4,000	\$3,700	(\$300)	(7.5%)
FOOD & FOOD SERVICE	-	\$50	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$10,668	\$8,536	\$6,400	\$6,400	\$0	0.0%
OTHER OPERATING SUPPLIES	\$4,586	\$3,339	\$4,600	\$4,000	(\$600)	(13.0%)
COMPUTER HARDWARE/SOFTWAR	\$1,612	\$621	-	-	\$0	-
OTHER CHARGES TOTAL	\$37,083	\$50,811	\$50,900	\$50,000	(\$900)	(1.8%)
EXPENSES TOTAL	\$1,617,515	\$1,729,594	\$1,802,100	\$2,060,200	\$258,100	14.3%

VICTIM WITNESS

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Victim/Witness Program has been in existence since 1986 and is supported by federal funds available to Virginia through the federal Victims of Crime Act (VOCA), special funds available through the Virginia Crime Victim/Witness Fund, and Winchester City. All grant funded programs must provide information to crime victims as required by Virginia's Crime Victim and Witness Rights Act.

The purpose of this law is to ensure that victims and witnesses of crime:

- a) Are informed of their rights
- b) Are treated with dignity, respect and sensitivity and that their privacy is protected where the law allows
- c) Receive authorized services
- d) Have opportunity to make the courts aware of the full impact of the crime
- e) Have the opportunity to be heard at critical stages of the criminal justice process

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 3):

- To assist crime victims and witnesses through the criminal justice system and to provide services required by Virginia's Crime Victim and Witness Rights Act.
- To inform the public of victim's rights regarding protection, assistance, and social services, notices, courtroom assistance, and rights regarding protection, employer services, confidentiality and interpreter services

Objectives:

- Assist victims and witnesses in obtaining available protection from appropriate authorities and obtaining the issuance of protective orders for victims of abuse and victims of stalking
- Assist victims in applying for crime victim's compensation by filing claims with Virginia Victims Fund for those that qualify
- Assist Victims in retrieving any property being held for evidentiary purposes
- Assist victims and witnesses in seeking reimbursement for traveling from out of town to court for criminal cases
- Assist victims in seeking and securing restitution by completing a provided Victim Impact Statement
- Assist victims in completing notification request forms to ensure they are notified of all court proceedings
- Assist victims in completing notification request forms with the Attorney General's Office to be contacted when an appeal to the VA Court of Appeals is granted
- Assist in obtaining the services of a qualified interpreter if needed
- Assist victims and witnesses in completing confidentiality request forms

FUNDING SOURCES

Victim Witness Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
State	\$38,703	\$46,727	\$39,000	\$39,000	\$0	0.0%
Federal	\$115,535	\$109,029	\$100,000	\$109,000	\$9,000	9.0%
REVENUES TOTAL	\$154,238	\$155,756	\$139,000	\$148,000	\$9,000	6.5%

STAFFING SUMMARY

Victim Witness

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Victim Witness	2	3	3	3	3
FTE AMOUNT	2	3	3	3	3

EXPENDITURES

Victim Witness - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$221,737	\$230,918	\$242,100	\$258,600	\$16,500	6.8%
CONTRACTUAL SERVICES	\$2,529	\$1,215	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES	\$5,678	\$8,984	\$4,200	\$4,200	\$0	0.0%
EXPENSES TOTAL	\$229,943	\$241,118	\$248,300	\$264,800	\$16,500	6.6%

Victim Witness - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$170,555	\$179,463	\$188,501	\$198,022	\$9,521	5.1%
OVERTIME	\$38	\$87	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$3,494	-	-	-	\$0	-
FICA	\$13,144	\$13,564	\$14,390	\$15,128	\$738	5.1%
VRS-EMPLOYER	\$17,153	\$18,483	\$19,642	\$21,465	\$1,823	9.3%
INSURANCE - EMPLOYER	\$2,246	\$2,376	\$2,526	\$2,653	\$127	5.0%
VA LOCAL DISABILITY PLAN	\$153	\$169	\$193	\$203	\$10	5.2%
WORKER'S COMPENSATION	\$145	\$113	\$132	\$139	\$7	5.3%
BENEFITS ADMIN FEE	\$105	\$109	\$828	\$2,700	\$1,872	226.1%
HEALTH INSURANCE	\$14,703	\$16,554	\$15,888	\$18,290	\$2,402	15.1%
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$221,737	\$230,918	\$242,100	\$258,600	\$16,500	6.8%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$979	\$1,113	\$1,050	\$1,050	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$103	-	-	\$0	-
PRINTING & BINDING	\$1,550	-	\$750	\$750	\$0	0.0%
CONTRACTED PARKING	-	-	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$2,529	\$1,215	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES						
TELECOMMUNICATIONS	\$1,952	\$1,485	\$1,600	\$1,600	\$0	0.0%
MILEAGE & TRANSPORTATION	\$57	\$758	\$250	\$250	\$0	0.0%
TRAINING & EDUCATION	-	\$513	-	-	\$0	-

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
DUES & ASSOC MEMBERSHIPS	\$680	\$180	\$350	\$350	\$0	0.0%		
MISC CHARGES & FEES	-	\$110	-	-	\$0	-		
OFFICE SUPPLIES	\$2,124	\$4,067	\$2,000	\$2,000	\$0	0.0%		
BOOKS & SUBSCRIPTIONS	\$506	(\$100)	-	-	\$0	-		
OTHER OPERATING SUPPLIES	\$359	\$220	-	-	\$0	-		
COMPUTER HARDWARE/SOFTWAR	-	\$1,751	-	-	\$0	-		
OTHER CHARGES TOTAL	\$5,678	\$8,984	\$4,200	\$4,200	\$0	0.0%		
EXPENSES TOTAL	\$229,943	\$241,118	\$248,300	\$264,800	\$16,500	6.6%		

POLICE DEPARTMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Police Department is committed to improving the quality of life for all people by preventing crime in the city. We will accomplish this by enforcing the law with impartiality, creating partnerships through communication and education, and problem solving using innovative policing strategies.

STRATEGIC PLAN GOALS

Goal 3: Strengthening Winchester - Foster a safe, healthy, and diverse community with ample opportunities for recreation and wellness.

Objectives:

- Increase community outreach events and programs in areas throughout the City to ensure accessibility and visibility.
- Analyze effectiveness of the Addiction Response Program for future personnel and program expansion.
- Develop a traffic safety strategy to reduce traffic crashes.
- Increase communication with Old Town Merchants and maintain a strong presence on the Downtown Pedestrian Mall.

CRIME STATISTICS

Crime Statistics	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Grand Theft	70	43	45	86	90
Motor Vehicle Theft	22	36	20	29	26
Robbery	6	11	14	12	11
Rape	6	11	12	8	11
Breaking & Entering*	78	58	73	75	59
*Includes Unlawful Entry					

FUNDING SOURCES

Police/Police Grants Funding Sources

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$216,056	\$434,722	\$135,000	\$193,000	\$58,000	43.0%
State	\$904,034	\$1,069,129	\$1,062,000	\$1,118,000	\$56,000	5.3%
Federal	\$98,460	\$98,242	\$83,500	\$83,500	\$0	0.0%
REVENUES TOTAL	\$1,218,550	\$1,602,093	\$1,280,500	\$1,394,500	\$114,000	8.9%

STAFFING SUMMARY

Police

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Police	89	89	89.5	91.5	91.5
FTE AMOUNT	89	89	89.5	91.5	91.5

Police Grants

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Police Grants	1	1	1	0	0
FTE AMOUNT	1	1	1	0	0

EXPENDITURES

Police/Police Grants - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$7,789,426	\$8,737,125	\$9,071,300	\$9,875,100	\$803,800	8.9%
CONTRACTUAL SERVICES	\$189,719	\$151,200	\$176,700	\$113,700	(\$63,000)	(35.7%)
INTERNAL SERVICES	\$2,004	\$208,355	\$195,000	\$285,000	\$90,000	46.2%
OTHER CHARGES	\$458,125	\$428,484	\$444,800	\$402,800	(\$42,000)	(9.4%)
CAPITAL CHARGES	\$292,810	\$200,641	\$610,000	\$0	(\$610,000)	(100.0%)
EXPENSES TOTAL	\$8,732,084	\$9,725,806	\$10,497,800	\$10,676,600	\$178,800	1.7%

Police Department Expenditures by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
POLICE DEPARTMENT	\$8,420,604	\$9,208,699	\$10,237,700	\$10,306,600	\$68,900	0.7%
POLICE GRANTS	\$311,480	\$517,107	\$260,100	\$370,000	\$109,900	42.3%
EXPENSES TOTAL	\$8,732,084	\$9,725,806	\$10,497,800	\$10,676,600	\$178,800	1.7%

Police - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$4,915,099	\$5,432,355	\$5,796,970	\$6,198,721	\$401,751	6.9%
OVERTIME	\$477,408	\$502,338	\$443,800	\$458,800	\$15,000	3.4%
NON-CLASSIFIED REGULAR	\$109,171	\$105,749	\$100,000	\$100,000	\$0	0.0%
FICA	\$406,793	\$446,573	\$484,249	\$510,957	\$26,708	5.5%
VRS-EMPLOYER	\$485,165	\$540,225	\$602,928	\$630,471	\$27,543	4.6%
VRS - LODA	\$54,191	\$49,774	\$67,000	\$67,000	\$0	0.0%
RETIREE HEALTH INSURANCE	\$78,805	\$85,398	\$86,080	\$79,458	(\$6,622)	(7.7%)
INSURANCE - EMPLOYER	\$64,064	\$69,717	\$77,536	\$82,300	\$4,764	6.1%
VA LOCAL DISABILITY PLAN	\$1,387	\$1,155	\$1,382	\$1,411	\$29	2.1%
SUTA	\$567	\$5,292	-	-	\$0	-
WORKER'S COMPENSATION	\$157,997	\$176,759	\$210,558	\$221,849	\$11,291	5.4%
CLOTHING ALLOWANCES	\$7,125	\$8,289	\$7,500	\$7,500	\$0	0.0%
BENEFITS ADMIN FEE	\$2,963	\$3,091	\$25,806	\$80,550	\$54,744	212.1%
HEALTH INSURANCE	\$766,011	\$891,345	\$908,390	\$1,066,170	\$157,780	17.4%
VRS HEALTH INS CREDIT	\$4,679	\$3,628	\$4,001	\$4,913	\$912	22.8%
PERSONNEL TOTAL	\$7,531,426	\$8,321,688	\$8,816,200	\$9,510,100	\$693,900	7.9%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	-	-	\$2,000	\$2,000	\$0	0.0%
MEDICAL EXAMINER-CORONER	\$560	\$660	\$1,000	\$1,000	\$0	0.0%
INTERPRETER FEES	\$6,938	\$8,806	\$12,000	\$12,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$16,897	\$23,729	\$8,000	\$10,000	\$2,000	25.0%
VETERINARIAN SERVICES	\$5,208	\$1,071	-	\$5,000	\$5,000	-
NATIONAL GUARD PERSONNEL	\$15,000	-	\$15,000	\$0	(\$15,000)	(100.0%)
REPAIRS & MAINTENANCE	\$907	\$1,839	\$1,000	\$1,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$108,800	\$67,399	\$80,000	\$25,000	(\$55,000)	(68.8%)
COMPUTER HARDWARE/SOFTWAR	\$499	\$1,733	-	-	\$0	-
PRINTING & BINDING	\$5,960	\$7,044	\$6,500	\$6,500	\$0	0.0%
LOCAL MEDIA	\$203	\$844	\$200	\$200	\$0	0.0%
LAUNDRY & DRY CLEANING	\$1,477	\$679	\$500	\$500	\$0	0.0%
PROBATION MONITOR/ASAP	\$26,070	\$26,070	\$49,300	\$49,300	\$0	0.0%
FOOD SERVICES	\$1,200	-	\$1,200	\$1,200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$189,719	\$139,874	\$176,700	\$113,700	(\$63,000)	(35.7%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	-	\$148,091	\$145,000	\$155,000	\$10,000	6.9%
EQUIPMENT FUND PARTS	\$898	\$29,945	\$25,000	\$55,000	\$30,000	120.0%
EQUIPMENT FUND LABOR	\$1,106	\$30,320	\$25,000	\$75,000	\$50,000	200.0%
INTERNAL SERVICES TOTAL	\$2,004	\$208,355	\$195,000	\$285,000	\$90,000	46.2%
OTHER CHARGES						
POSTAL SERVICES	\$1,544	\$82	\$3,500	\$3,500	\$0	0.0%
PROPERTY INSURANCE	\$40	\$33	-	-	\$0	-
MOTOR VEHICLE INSURANCE	\$45,401	\$47,446	\$50,000	\$50,000	\$0	0.0%
GROUP ACCIDENT	\$340	\$340	\$500	\$500	\$0	0.0%
OFFICE EQUIPMENT	\$5,125	\$980	\$7,000	\$7,000	\$0	0.0%
MILEAGE & TRANSPORTATION	\$243	\$67	-	-	\$0	-
TRAINING & EDUCATION	\$32,492	\$13,579	\$30,000	\$30,000	\$0	0.0%
NW VA REG DRUG TASK FORCE	\$12,865	\$14,355	\$12,500	\$12,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$44,929	\$50,351	\$63,600	\$53,600	(\$10,000)	(15.7%)
MISC CHARGES & FEES	\$2,075	\$4,590	\$100	\$100	\$0	0.0%
BACKGROUND CHECKS	\$315	\$180	-	-	\$0	-
OFFICE SUPPLIES	\$10,409	\$6,920	\$10,500	\$10,500	\$0	0.0%
FOOD & FOOD SERVICE	\$2,591	\$654	\$2,000	\$2,000	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$2,811	\$3,966	\$3,500	\$4,500	\$1,000	28.6%
MEDICAL & LABORATORY	\$2,733	\$222	\$3,000	\$3,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$94	\$10	\$100	\$100	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$1	\$69	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$100,445	\$20,417	\$30,000	\$7,000	(\$23,000)	(76.7%)
VEHICLE/EQUIPMT SUPPLIES	\$1,847	\$1,542	\$2,500	\$2,500	\$0	0.0%
POLICE SUPPLIES	\$76,507	\$111,743	\$140,000	\$130,000	(\$10,000)	(7.1%)
UNIFORMS & APPAREL	\$55,593	\$33,579	\$50,000	\$50,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$972	\$647	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$21,662	\$18,269	\$25,000	\$25,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$2,396	\$4,557	-	-	\$0	-
K9 DOG SUPPLIES	\$3,164	\$3,542	\$5,000	\$5,000	\$0	0.0%
OTHER CHARGES TOTAL	\$426,595	\$338,140	\$439,800	\$397,800	(\$42,000)	(9.5%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$270,861	\$200,641	\$310,000	\$0	(\$310,000)	(100.0%)
MACHINERY & EQUIPMENT	-	-	\$300,000	\$0	(\$300,000)	(100.0%)
CAPITAL CHARGES TOTAL	\$270,861	\$200,641	\$610,000	\$0	(\$610,000)	(100.0%)
EXPENSES TOTAL	\$8,420,604	\$9,208,699	\$10,237,700	\$10,306,600	\$68,900	0.7%

Police Grants - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$57,003	\$127,410	\$66,809	\$150,546	\$83,737	125.3%
OVERTIME	\$157,210	\$221,410	\$141,500	\$141,500	\$0	0.0%
FICA	\$15,861	\$25,974	\$15,868	\$22,313	\$6,445	40.6%
VRS-EMPLOYER	\$5,675	\$13,171	\$6,961	\$15,296	\$8,335	119.7%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
INSURANCE - EMPLOYER	\$743	\$1,694	\$895	\$2,017	\$1,122	125.4%	
WORKER'S COMPENSATION	\$6,511	\$10,890	\$6,232	\$12,422	\$6,190	99.3%	
BENEFITS ADMIN FEE	\$36	\$69	\$276	\$1,800	\$1,524	552.2%	
HEALTH INSURANCE	\$14,906	\$14,731	\$16,512	\$18,986	\$2,474	15.0%	
VRS HEALTH INS CREDIT	\$55	\$88	\$47	\$120	\$73	155.3%	
PERSONNEL TOTAL	\$258,001	\$415,437	\$255,100	\$365,000	\$109,900	43.1%	
CONTRACTUAL SERVICES							
REPAIRS & MAINTENANCE	-	\$11,326	-	-	\$0	-	
CONTRACTUAL SERVICES TOTAL	-	\$11,326	-	-	\$0	-	
OTHER CHARGES							
TRAINING & EDUCATION	-	\$2,315	-	-	\$0	-	
POLICE SUPPLIES	-	\$31,553	\$5,000	\$5,000	\$0	0.0%	
UNIFORMS & APPAREL	\$21,379	\$14,284	-	-	\$0	-	
OTHER OPERATING SUPPLIES	\$8,907	\$40,557	-	-	\$0	-	
COMPUTER HARDWARE/SOFTWAR	\$1,245	\$1,635	-	-	\$0	-	
OTHER CHARGES TOTAL	\$31,530	\$90,344	\$5,000	\$5,000	\$0	0.0%	
CAPITAL CHARGES							
MACHINERY & EQUIPMENT	\$21,949	-	-	-	\$0	-	
CAPITAL CHARGES TOTAL	\$21,949	-	-	-	\$0	-	
EXPENSES TOTAL	\$311,480	\$517,107	\$260,100	\$370,000	\$109,900	42.3%	

FIRE & RESCUE DEPARTMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

Vision Statement: Winchester Fire and Rescue Department strives to be a leader in combination Fire and Rescue Services.
Mission Statement: To professionally provide and enhance life safety and fire protection service in a safe, resolute, and respectful manner for all our community partners.
Core Values: Fairness, Integrity, Respect, Service, and Trust.

STRATEGIC PLAN GOALS

City Strategic Plan: Goal 3 – Strengthening Winchester

- Objective 3.1 – Expand programs that improve mental health and wellbeing for all residents, especially those in crisis.
- Objective 3.4 – Expand the Mobile Integrated Healthcare program to address the social determinants of health and community wellness.
- Objective 3.7 – Expand risk reduction and safety education programs.

Fire Department Strategic Plan:

- Goal 1 – Utilize partnerships to augment and improve Fire and Rescue response.
- Goal 2 – Develop Fire and Rescue “Human Capital” and develop Fire and Rescue people and processes.
- Goal 3 – Plan for Fire and Rescue facility, equipment, and apparatus capital requirements.
- Goal 4 – Engage the community for improved risk reduction.

- Goals:
- Provide adequate resources for the defined core city services and service levels.
 - Address the action items identified in the fire department strategic plan.
 - Increase staffing on suppression apparatus to reach adequate staffing levels for operational safety and to meet community service expectations.
 - Assess critical infrastructure needs and develop a plan to procure a station and apparatus to meet service delivery demands.

Maintain a high level of customer satisfaction with fire department services.

- Respond to and safely arrive at emergency incidents by attaining:
- Preventable apparatus accidents = 0
- OSHA reportable firefighter casualties = 0
- Unit Mobilization Interval < or = 2 minutes
- Response Time Interval (emergency incidents) < or = 6 minutes

Provide effective lifesaving efforts and property conservation by attaining:

- All cardiac arrest resuscitation rate > or = 30%
- Department training hours > or = 40,000/41,000/42,000
- An increase in the number of operational volunteers > or = 10/12/15

Enhance community risk reduction activities by attaining:

- Mobile Integrated Health (MIH) Program referrals > or = 240/300/360

- Mobile Integrated Health (MIH) Program participants > or = 120/150/180
- Mobile Integrated Health (MIH) Program contacts > or = 1,600/1,700/1,800
- Steps to Safety Program contacts > or = 300/350/400
- Community Connect users > or = 150/200/250
- Annual Inspections > or = 1,100/1,200/1,300
- Public Education Attendees > or = 3,500/4,000/4,500
- Smoke/CO Alarm and/or battery Installs > or = 175/200/22

Determine cost of business by assessing:

- Number of overtime hours worked
- Cost per call for service (EMS and Fire)

OBJECTIVES

New Firefighters

- Achieve adequate staffing levels by adding a total of 14 new career firefighters through general funds and SAFER grant.
- Adequate staffing levels will ensure a minimum of three firefighters on each piece of in-service suppression apparatus.

Preventable Apparatus Accidents

- Achieve not having any preventable apparatus accidents each year.

OSHA Recordable Casualties

- Achieve not having any OSHA recordable casualties each year.

Unit Mobilization Interval

- Achieve response within two minutes for any service requested at least 90% of the time each year.

Response Time Interval (Emergent)

- Average emergent response time to arrive on the emergency incident scene anywhere in the city within 6 minutes. (excludes non-emergent and mutual aid calls for service).

Cardiac Resuscitation Rate

- Achieve successfully resuscitating cardiac arrest patients at least 30% of the time each year.

Department Training Hours

- Achieve increasing overall department training hours each year to enhance knowledge, skills, and abilities.
- Hours will be tracked by category to include EMS training, driver training, facility training, hazardous materials training, officer training and company level training.
- A minimum of 228 hours for all fire training (career members), 24 hours of training (volunteer members), and EMS certification or recertification hours (hours will vary) will be tracked per individual.

Station Volunteers

- Achieve increasing the number of operational volunteers in the system.

Community Paramedic Program Referrals

- Achieve increasing CPP contacts each year to assess the medical and social determinants of health community members are experiencing.
- Contact numbers will capture CPP referrals from stakeholders that engage community members.

Community Paramedic Program Referrals

- Achieve increasing CPP participants each year to address the medical and social determinants of health community members are experiencing.
- Participant numbers will capture all the community members that participate in the CPP program.

Remembering When Program Contacts

- Achieve increasing Remembering When community member contacts each year to provide information on fire and fall safety.
- Contact numbers will capture all community members attending Remembering When presentations or contacts during community canvassing.

Remembering When Program Participants

- Achieve increasing Remembering When community member participants each year to enhance fire and fall safety through home inspections.
- Participant numbers will capture all community members that allow a home safety inspection after review of the program.

Inspections.

- Achieve increasing inspections each year to reduce fire risk to the community.
- Inspections will consist of annual fire inspections, re-inspections, new business inspections, sprinkler inspections, fire alarm inspections, extinguishing system inspections, site inspections and other inspections conducted by the community risk reduction division.

Public Education Attendees

- Achieve increasing the number of public education event attendees each year to reduce the overall fire risk to the community by enhancing public awareness and prevention activities.
- Public education events will include but are not limited to smoke alarm & CO alarm installs, car seat installs, school events, hands only CPR, station tours and community events.

Smoke and/or CO Alarm Installs

- Achieve increasing the number of smoke and CO alarm installations each year to enhance public safety through fire prevention.

Car Seat Installs

- Achieve increasing the number of car seat installations each year to enhance child safety while riding in a motor vehicle.

Number of Overtime Hours Worked

- Achieve tracking the number of overtime hours worked by career staff to ensure fiscal responsibility to the taxpayers.
- Overtime will be tracked through several categories that include staffing coverage, sick leave coverage, injury leave coverage, FMLA leave coverage, mandatory training events, optional training events, training instruction, annual physicals, and special event coverage (i.e., Apple Blossom).

Cost Per Call For Service (Fire)

- Achieve tracking the cost per call for service on fire incidents to identify current expenses and forecast future expenses to ensure fiscal responsibility to the taxpayers.
- Cost per call for service will be tracked through an average of cost per mile for engines and ladders as established through a nationally recognized formula. Call types and response metrics will determine how many pieces of apparatus are deployed to best assess cost measures.

Cost Per Call For Service (EMS)

- Achieve tracking the cost per call for service on EMS incidents to identify current expenses and forecast future expenses to ensure fiscal responsibility to the taxpayers.
- Cost per call for service will be tracked through an average of cost per mile for EMS units as established through a nationally recognized formula. Call types and response metrics will determine how many pieces of apparatus are deployed to best assess cost measures.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Primary Objectives	2021		2022		2023		Goals
	Request/Adopt	Actual	Request/Adopt	Actual	Request/Adopt	Actual	
New Firefighters	3	1	3	5	7	3	14
Preventable Apparatus Accidents	0	1	0	9	0	0	0
OSHA Recordable casualties	0	4	0	3	0	4	0
Unit Mobilization Interval <= 2 minutes	=>90%	90.92%	=>90%	91.25%	=>90%	94.64%	=>90%
Response Time Average (Emergent) <6 minutes	<6	4.71	<6	4.31	<6	4.34	<6
All Cardiac Resuscitation Rate	=>30%	47%	=>30%	38%	=>30%	48.57%	=>30%
Department Training Hours	n/a	34,326	38,000	39,521	40,000	38,606	40,000
Increase Number of Operational Volunteers	n/a	12	6	14	12	21	12
Community Paramedic Program Contacts	n/a	n/a	=>1,500	1,515	=>1,600	70	=>1,600

Community Paramedic Program Participants	n/a	n/a	=>40	47	=>60	84	=>60
Remembering When Program Contacts	n/a	n/a	=>200	261	=>300	264	=>300
Remembering When Program Participants	n/a	n/a	=>25	79	=>50	22	=>50
Inspections	=>600	634	=>800	1,160	=>1,000	938	=>1,000
Public Education Attendees	=>1,500	1,620	=>2,500	3,510	=>3,000	6,699	=>3,000
Smoke and/or CO Alarm Installs	=>20	24	=>100	161	=>150	191	=>150
Car Seat Installs	=>40	40	=>50	25	=>60	29	=>60
Number of Overtime Hours Worked	n/a	n/a	n/a	15,000	<12,000	11,689	<12,000
Cost Per Call For Service (Fire)	n/a	n/a	n/a	\$537.77	n/a	\$605.44	n/a
Cost Per Call For Service (EMS)	n/a	n/a	n/a	\$243.22	n/a	\$273.82	n/a

STAFFING SUMMARY

Fire & Rescue

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fire & Rescue	63	66	67.5	72.5	74.5
FTE AMOUNT	63	66	67.5	72.5	74.5

EXPENDITURES

Fire Department - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$6,230,752	\$6,957,354	\$7,804,200	\$8,015,400	\$211,200	2.7%
CONTRACTUAL SERVICES	\$170,732	\$287,138	\$178,100	\$191,100	\$13,000	7.3%
INTERNAL SERVICES	\$51,397	\$138,077	\$121,500	\$121,500	\$0	0.0%
OTHER CHARGES	\$646,958	\$466,605	\$521,800	\$544,700	\$22,900	4.4%
CAPITAL CHARGES	\$116,425	\$63,000	\$400,000	\$489,600	\$89,600	22.4%
EXPENSES TOTAL	\$7,216,264	\$7,912,174	\$9,025,600	\$9,362,300	\$336,700	3.7%

Fire Department Expenditures by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
FIRE DEPARTMENT	\$6,887,111	\$7,586,930	\$7,971,400	\$8,671,100	\$699,700	8.8%
FIRE GRANTS	\$253,084	\$201,048	\$968,000	\$602,400	(\$365,600)	(37.8%)
HAZARDOUS MATERIAL	\$76,069	\$124,196	\$86,200	\$88,800	\$2,600	3.0%
EXPENSES TOTAL	\$7,216,264	\$7,912,174	\$9,025,600	\$9,362,300	\$336,700	3.7%

Fire & Rescue Division - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$3,820,446	\$4,360,838	\$4,767,972	\$5,072,563	\$304,591	6.4%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
OVERTIME	\$657,965	\$661,490	\$468,600	\$468,600	\$0	0.0%	
NON-CLASSIFIED REGULAR	\$42,353	\$25,894	\$69,700	\$95,700	\$26,000	37.3%	
FICA	\$337,974	\$377,007	\$394,566	\$431,812	\$37,246	9.4%	
VRS-EMPLOYER	\$382,922	\$440,276	\$488,941	\$520,833	\$31,892	6.5%	
VRS - LODA	\$51,605	\$42,785	\$55,000	\$55,000	\$0	0.0%	
RETIREE HEALTH INSURANCE	\$65,379	\$76,792	\$72,820	\$105,840	\$33,020	45.3%	
INSURANCE - EMPLOYER	\$50,580	\$56,615	\$64,074	\$68,068	\$3,994	6.2%	
VA LOCAL DISABILITY PLAN	\$269	\$586	\$1,218	\$1,218	\$0	0.0%	
WORKER'S COMPENSATION	\$205,128	\$185,365	\$216,368	\$256,325	\$39,957	18.5%	
BENEFITS ADMIN FEE	\$2,237	\$2,427	\$20,195	\$66,753	\$46,558	230.5%	
HEALTH INSURANCE	\$577,147	\$689,627	\$704,199	\$828,824	\$124,625	17.7%	
VRS HEALTH INS CREDIT	\$3,726	\$2,971	\$3,347	\$4,064	\$717	21.4%	
PERSONNEL TOTAL	\$6,197,730	\$6,922,672	\$7,327,000	\$7,975,600	\$648,600	8.9%	
CONTRACTUAL SERVICES							
HEALTH CARE SERVICES	\$21,617	\$31,501	\$29,900	\$39,900	\$10,000	33.4%	
ACCOUNTING AND AUDITING	-	\$12,400	-	-	\$0	-	
OTHER PROFESSIONAL SERV	\$13,528	\$20,586	\$25,200	\$38,200	\$13,000	51.6%	
TRAINING/EDUCATION	\$26,473	\$25,390	\$30,000	\$30,000	\$0	0.0%	
REPAIRS & MAINTENANCE	\$39,864	\$51,173	\$23,400	\$20,000	(\$3,400)	(14.5%)	
VEHICLE REPAIRS/MAINT.	\$27,805	\$76,174	\$9,000	\$9,000	\$0	0.0%	
FIRE APPARATUS TESTING	\$10,667	\$16,746	\$15,000	\$15,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$100	-	-	-	\$0	-	
PRINTING & BINDING	\$1,163	\$412	\$800	\$800	\$0	0.0%	
LOCAL MEDIA	\$299	\$286	-	-	\$0	-	
LAUNDRY & DRY CLEANING	\$8,734	\$6,755	\$10,000	\$10,000	\$0	0.0%	
VOLUNTEER FIRE STATIONS	\$1,210	\$3,000	-	-	\$0	-	
REFUSE SERVICE	\$300	\$300	-	\$400	\$400	-	
CONTRACTUAL SERVICES TOTAL	\$151,758	\$244,722	\$143,300	\$163,300	\$20,000	14.0%	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$34,411	\$103,967	\$90,000	\$90,000	\$0	0.0%	
EQUIPMENT FUND PARTS	\$6,174	\$13,281	\$14,000	\$14,000	\$0	0.0%	
EQUIPMENT FUND LABOR	\$10,085	\$20,283	\$16,000	\$16,000	\$0	0.0%	
INTERNAL SERVICES TOTAL	\$50,670	\$137,531	\$120,000	\$120,000	\$0	0.0%	
OTHER CHARGES							
ELECTRICAL SERVICES	\$5,363	\$5,777	\$4,800	\$4,800	\$0	0.0%	
POSTAL SERVICES	\$1,006	\$546	\$1,200	\$1,200	\$0	0.0%	
TELECOMMUNICATIONS	\$1	-	-	-	\$0	-	
PROPERTY INSURANCE	\$1,635	\$1,584	\$1,700	\$16,500	\$14,800	870.6%	
MOTOR VEHICLE INSURANCE	\$7,564	\$10,308	\$10,300	\$10,300	\$0	0.0%	
GROUP ACCIDENT	\$20,614	\$21,238	\$23,300	\$22,000	(\$1,300)	(5.6%)	
OFFICE EQUIPMENT	\$430	\$351	\$500	\$500	\$0	0.0%	
MILEAGE & TRANSPORTATION	\$52	\$0	-	-	\$0	-	
TRAINING & EDUCATION	\$905	\$3,884	\$15,000	\$15,000	\$0	0.0%	
VOLUNTEER FIRE DEPARTMENT	\$192,000	\$124,000	\$180,000	\$200,000	\$20,000	11.1%	
VOL FIREMEN INCENTIVE PGM	-	\$266	\$500	\$500	\$0	0.0%	
DUES & ASSOC MEMBERSHIPS	\$1,487	\$1,328	\$2,550	\$2,550	\$0	0.0%	
MISC CHARGES & FEES	\$276	\$1,723	-	-	\$0	-	
OFFICE SUPPLIES	\$2,170	\$2,478	\$1,500	\$1,500	\$0	0.0%	
FOOD & FOOD SERVICE	\$2,950	\$4,365	\$3,000	\$3,000	\$0	0.0%	
MEDICAL & LABORATORY	\$65,224	\$2,011	\$10,000	\$10,000	\$0	0.0%	
LAUNDRY & JANITORIAL	\$1,376	\$1,468	\$1,300	\$1,300	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	-	\$41	-	-	\$0	-	
VEHICLE & EQUIPMENT FUELS	\$2,535	\$1,652	\$2,000	\$2,000	\$0	0.0%	
VEHICLE/EQUIPMT SUPPLIES	\$1,301	\$2,623	\$2,000	\$2,000	\$0	0.0%	
UNIFORMS & APPAREL	\$146,168	\$52,018	\$75,000	\$75,000	\$0	0.0%	
BOOKS & SUBSCRIPTIONS	\$495	\$1,586	\$2,750	\$2,750	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$29,844	\$37,238	\$42,400	\$40,000	(\$2,400)	(5.7%)	
COMPUTER HARDWARE/SOFTWAR	\$3,557	\$5,519	\$1,300	\$1,300	\$0	0.0%	
OTHER CHARGES TOTAL	\$486,954	\$282,005	\$381,100	\$412,200	\$31,100	8.2%	
EXPENSES TOTAL	\$6,887,111	\$7,586,930	\$7,971,400	\$8,671,100	\$699,700	8.8%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	-	\$645	\$317,466	\$0	(\$317,466)	(100.0%)	
OVERTIME	-	\$259	-	-	\$0	-	
FICA	-	\$68	\$24,286	\$0	(\$24,286)	(100.0%)	
VRS-EMPLOYER	-	\$74	\$33,080	\$0	(\$33,080)	(100.0%)	
INSURANCE - EMPLOYER	-	\$9	\$4,254	\$0	(\$4,254)	(100.0%)	
WORKER'S COMPENSATION	-	\$35	\$14,191	\$0	(\$14,191)	(100.0%)	
BENEFITS ADMIN FEE	-	\$0	\$252	\$0	(\$252)	(100.0%)	
HEALTH INSURANCE	-	-	\$46,249	\$0	(\$46,249)	(100.0%)	
VRS HEALTH INS CREDIT	-	\$0	\$222	\$0	(\$222)	(100.0%)	
PERSONNEL TOTAL	-	\$1,091	\$440,000	\$0	(\$440,000)	(100.0%)	
CONTRACTUAL SERVICES							
OTHER PROFESSIONAL SERV	\$248	\$5,000	-	-	\$0	-	
TRAINING/EDUCATION	-	\$16,700	-	-	\$0	-	
REPAIRS & MAINTENANCE	-	\$1,265	-	-	\$0	-	
LAUNDRY & DRY CLEANING	-	-	\$10,000	\$0	(\$10,000)	(100.0%)	
CONTRACTUAL SERVICES TOTAL	\$248	\$22,965	\$10,000	\$0	(\$10,000)	(100.0%)	
OTHER CHARGES							
MILEAGE & TRANSPORTATION	\$65	\$13	-	-	\$0	-	
TRAINING & EDUCATION	\$22,612	\$13,952	\$27,700	\$5,500	(\$22,200)	(80.1%)	
VOLUNTEER FIRE DEPARTMENT	-	\$79,125	-	-	\$0	-	
VOL FIREMEN INCENTIVE PGM	-	-	-	\$5,000	\$5,000	-	
MISC CHARGES & FEES	-	\$0	-	-	\$0	-	
MEDICAL & LABORATORY	\$11,873	\$42,893	-	\$4,600	\$4,600	-	
LAUNDRY & JANITORIAL	\$600	-	-	-	\$0	-	
VEHICLE & EQUIPMENT FUELS	\$58	\$81	-	-	\$0	-	
UNIFORMS & APPAREL	\$53,880	\$2,872	\$64,000	\$74,000	\$10,000	15.6%	
BOOKS & SUBSCRIPTIONS	\$5,544	\$3,606	\$4,700	\$7,700	\$3,000	63.8%	
OTHER OPERATING SUPPLIES	\$41,081	\$34,451	\$21,600	\$16,000	(\$5,600)	(25.9%)	
COMPUTER HARDWARE/SOFTWAR	\$700	-	-	-	\$0	-	
OTHER CHARGES TOTAL	\$136,412	\$176,992	\$118,000	\$112,800	(\$5,200)	(4.4%)	
CAPITAL CHARGES	\$116,425	\$0	\$400,000	\$489,600	\$89,600	22.4%	
EXPENSES TOTAL	\$253,084	\$201,048	\$968,000	\$602,400	(\$365,600)	(37.8%)	

Hazardous Materials - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$18,854	\$22,710	\$21,139	\$22,214	\$1,075	5.1%	
OVERTIME	\$7,321	\$2,401	\$7,500	\$7,500	\$0	0.0%	
FICA	\$1,973	\$1,868	\$1,573	\$1,700	\$127	8.1%	
VRS-EMPLOYER	\$1,858	\$2,257	\$2,203	\$2,812	\$609	27.6%	
INSURANCE - EMPLOYER	\$243	\$290	\$283	\$298	\$15	5.3%	
VA LOCAL DISABILITY PLAN	\$4	\$75	\$112	\$117	\$5	4.5%	
WORKER'S COMPENSATION	\$385	\$281	\$15	\$104	\$89	593.3%	
BENEFITS ADMIN FEE	\$12	\$14	\$91	\$297	\$206	226.4%	
HEALTH INSURANCE	\$2,354	\$3,678	\$4,269	\$4,740	\$471	11.0%	
VRS HEALTH INS CREDIT	\$18	\$15	\$15	\$18	\$3	20.0%	
PERSONNEL TOTAL	\$33,022	\$33,591	\$37,200	\$39,800	\$2,600	7.0%	
CONTRACTUAL SERVICES							
HEALTH CARE SERVICES	\$13,108	\$10,236	\$10,700	\$10,700	\$0	0.0%	
REPAIRS & MAINTENANCE	\$171	\$709	\$1,500	\$1,500	\$0	0.0%	
VEHICLE REPAIRS/MAINT.	\$123	\$2,543	\$5,100	\$5,100	\$0	0.0%	
FREDERICK COUNTY	-	\$2,962	\$7,500	\$7,500	\$0	0.0%	
VOLUNTEER FIRE STATIONS	\$5,325	\$3,000	-	\$3,000	\$3,000	-	
CONTRACTUAL SERVICES TOTAL	\$18,726	\$19,451	\$24,800	\$27,800	\$3,000	12.1%	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$97	\$242	\$500	\$500	\$0	0.0%	
EQUIPMENT FUND PARTS	\$228	\$114	\$500	\$500	\$0	0.0%	
EQUIPMENT FUND LABOR	\$402	\$191	\$500	\$500	\$0	0.0%	
INTERNAL SERVICES TOTAL	\$727	\$547	\$1,500	\$1,500	\$0	0.0%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
OTHER CHARGES						
POSTAL SERVICES	-	-	\$100	\$100	\$0	0.0%
TELECOMMUNICATIONS	\$459	-	\$3,000	\$3,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$2,012	\$1,846	\$2,300	\$2,300	\$0	0.0%
OFFICE EQUIPMENT	\$170	\$190	\$500	\$500	\$0	0.0%
MILEAGE & TRANSPORTATION	-	-	\$100	\$100	\$0	0.0%
TRAINING & EDUCATION	\$1,144	-	\$1,100	\$1,100	\$0	0.0%
OFFICE SUPPLIES	-	-	\$200	\$200	\$0	0.0%
MEDICAL & LABORATORY	\$6	-	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$44	-	\$100	\$100	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	-	-	\$100	\$100	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$19,758	\$5,573	\$15,000	\$12,000	(\$3,000)	(20.0%)
OTHER CHARGES TOTAL	\$23,593	\$7,608	\$22,700	\$19,700	(\$3,000)	(13.2%)
CAPITAL CHARGES	-	\$63,000	-	-	\$0	-
EXPENSES TOTAL	\$76,069	\$124,196	\$86,200	\$88,800	\$2,600	3.0%

JUVENILE & DOMESTIC RELATIONS COURT SERVICES

FY 2025 ANNUAL BUDGET



DESCRIPTION

Juvenile and Domestic Relations (J&DR) Court Services is part of Virginia's Department of Juvenile Justice. The Mission of the Department of Juvenile Justice is "To protect the public through a balanced approach of comprehensive services that prevents and reduces juvenile crime through partnerships with families, schools, law enforcement, and other agencies, while providing delinquent youth the opportunity to become responsible and productive citizens." Some of our functions are:

- Provide intake services
- Investigations and reports for the Juvenile Court
- Provide probation supervision
- Provide parole supervision

STRATEGIC PLAN GOALS

Goal:
Our goal is to carry out the Mission of the Department of Juvenile Justice and provide the best possible services to the citizens of Winchester. (Strategic Plan Goal 3)

EXPENDITURES

J&DR Court Services (Probation) - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
CONTRACTED PARKING	\$2,400	\$2,400	\$2,400	\$3,000	\$600	25.0%
CONTRACTUAL SERVICES TOTAL	\$2,400	\$2,400	\$2,400	\$3,000	\$600	25.0%
OTHER CHARGES						
TELECOMMUNICATIONS	\$243	\$271	\$300	\$300	\$0	0.0%
OFFICE SUPPLIES	\$201	\$1,121	\$1,500	\$2,000	\$500	33.3%
FOOD & FOOD SERVICE	-	\$201	\$400	\$500	\$100	25.0%
OTHER OPERATING SUPPLIES	-	\$586	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$565	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$1,010	\$2,180	\$2,200	\$2,800	\$600	27.3%
EXPENSES TOTAL	\$3,410	\$4,580	\$4,600	\$5,800	\$1,200	26.1%

INSPECTIONS

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Inspections Department is dedicated to administering the Uniform Statewide Building Code, Property Maintenance Code regulations, and associated laws of the Commonwealth of Virginia and the City of Winchester, in a courteous, responsive, and professional manner, contributing to the overall sustainability, health, safety and well-being of the citizens. This includes working in concert with other City agencies and our customers (residents, tenants, business owners, building owners, architects, engineers, builders, tradesmen, contractors, and developers) as part of the development team.

STRATEGIC PLAN GOALS

Goals:

- Provide a development environment which is transparent, consistent, fair, timely and equitable for all customers (residents, homeowners, contractors, design professionals, developers, etc.). (Strategic Plan Goal 4)
- Develop and implement an aggressive and effective campaign against blight, derelict buildings and vacant properties. (Strategic Plan Goal 2)

Objectives and Strategies:

- Attract new homeowners (young professionals and seniors) by focusing on quality of life enhancements through enforcement of Property Maintenance Code, nuisance, and residential overcrowding provisions.
- Continue to find ways to improve departmental effectiveness by achieving desired objectives with minimal departmental resources.
- Implement a strategy to improve customer service, resulting in faster building permit approval, answering of citizen inquires, and resolving nuisance and property maintenance violations.
- Increase proactive enforcement by conducting walking tours, door-to-door visits, neighborhood civic group meetings, and inspection checklists.
- Update website and improve public awareness regarding the Uniform Statewide Building Code and Property Maintenance Code as well as updating forms and creating development guides to make new development and redevelopment projects easier to understand and complete.

PERFORMANCE MEASURES - OUTCOMES/TRENDS

Indicators	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated
Graffiti Abatement	8	20	50	1	2
Nuisance	759	473	562	503	500
Property Maintenance	586	220	280	193	225
Rental Housing	382	209	481	269	300
Vacant Building Registry	35	43	11	3	5
Derelict/Blight	n/a	n/a	17	12	10
Total Number of Building Permits Issued	4,218	1,859	1,829	2,087	2,200
Residential Construction Value	\$13,184,977	\$16,437,486	\$39,115,817	\$61,666,096	\$63,000,000
Commercial Construction Value	\$32,117,865	\$57,207,903	\$88,932,810	\$104,698,018	\$110,000,000

STAFFING SUMMARY

Inspections

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Inspections	7.5	7.5	7.5	7.5	7.5
FTE AMOUNT	7.5	7.5	7.5	7.5	7.5

EXPENDITURES

Inspections - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$529,516	\$608,361	\$649,200	\$716,100	\$66,900	10.3%
CONTRACTUAL SERVICES	\$16,816	\$38,354	\$15,700	\$16,100	\$400	2.5%
INTERNAL SERVICES	\$5,680	\$7,083	\$6,900	\$6,900	\$0	0.0%
OTHER CHARGES	\$11,061	\$18,171	\$16,700	\$19,500	\$2,800	16.8%
EXPENSES TOTAL	\$563,073	\$671,968	\$688,500	\$758,600	\$70,100	10.2%

Inspections - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$376,752	\$427,245	\$455,735	\$488,531	\$32,796	7.2%
OVERTIME	\$484	\$648	\$650	\$650	\$0	0.0%
FICA	\$27,630	\$31,204	\$34,826	\$37,349	\$2,523	7.2%
VRS-EMPLOYER	\$38,030	\$43,408	\$47,488	\$55,277	\$7,789	16.4%
RETIREE HEALTH INSURANCE	\$7,005	\$7,944	\$7,944	\$8,820	\$876	11.0%
INSURANCE - EMPLOYER	\$4,979	\$5,581	\$6,107	\$6,546	\$439	7.2%
VA LOCAL DISABILITY PLAN	\$645	\$898	\$941	\$988	\$47	5.0%
WORKER'S COMPENSATION	\$2,835	\$2,859	\$3,552	\$3,812	\$260	7.3%
BENEFITS ADMIN FEE	\$230	\$263	\$2,070	\$6,750	\$4,680	226.1%
HEALTH INSURANCE	\$70,559	\$88,019	\$89,568	\$106,986	\$17,418	19.4%
VRS HEALTH INS CREDIT	\$367	\$292	\$319	\$391	\$72	22.6%
PERSONNEL TOTAL	\$529,516	\$608,361	\$649,200	\$716,100	\$66,900	10.3%
CONTRACTUAL SERVICES						
VEHICLE REPAIRS/MAINT.	\$39	-	\$300	\$100	(\$200)	(66.7%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
PRINTING & BINDING	\$237	\$1,312	\$400	\$1,000	\$600	150.0%	
CLEAN-UP PRIVATE PARCELS	\$16,539	\$37,042	\$15,000	\$15,000	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$16,816	\$38,354	\$15,700	\$16,100	\$400	2.5%	
INTERNAL SERVICES	\$5,680	\$7,083	\$6,900	\$6,900	\$0	0.0%	
OTHER CHARGES							
POSTAL SERVICES	\$2,285	\$4,043	\$1,700	\$4,000	\$2,300	135.3%	
MOTOR VEHICLE INSURANCE	\$2,231	\$2,270	\$2,500	\$2,500	\$0	0.0%	
OFFICE EQUIPMENT	\$1,720	\$1,762	\$1,600	\$1,600	\$0	0.0%	
MILEAGE & TRANSPORTATION	-	-	\$100	\$100	\$0	0.0%	
TRAINING & EDUCATION	\$99	\$2,172	\$2,800	\$2,800	\$0	0.0%	
DUES & ASSOC MEMBERSHIPS	\$210	\$825	\$400	\$400	\$0	0.0%	
COURT FILING FEES	\$48	\$123	\$100	\$100	\$0	0.0%	
OFFICE SUPPLIES	\$1,034	\$1,882	\$1,500	\$2,000	\$500	33.3%	
VEHICLE & EQUIPMENT FUELS	-	\$87	\$100	\$100	\$0	0.0%	
UNIFORMS & APPAREL	\$844	\$1,400	\$1,400	\$1,400	\$0	0.0%	
BOOKS & SUBSCRIPTIONS	\$955	\$2,009	\$2,500	\$2,500	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$1,247	\$1,537	\$1,500	\$1,500	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$388	\$61	\$500	\$500	\$0	0.0%	
OTHER CHARGES TOTAL	\$11,061	\$18,171	\$16,700	\$19,500	\$2,800	16.8%	
EXPENSES TOTAL	\$563,073	\$671,968	\$688,500	\$758,600	\$70,100	10.2%	

EMERGENCY MANAGEMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City of Winchester Emergency Management Program is a coordinated process for engaging federal, state, and local stakeholders to prepare, prevent, mitigate, respond, and recover from natural or man-made disasters. The program aims to reduce the loss of life, property, and environmental impact. Events covered by emergency management include; response to natural and man-made disasters, coordination, communication, collaboration, exercise and training, and engagement with volunteer organizations, private businesses, and the citizens. Additionally, the program is responsible for maintaining the City radio communication system and directing the Small Unmanned Aircraft System program (sUAS) for public safety response.

STRATEGIC PLAN GOALS AND OBJECTIVES

Goal 2: Building Winchester-

- Objective 2.5: Invest in smart infrastructure to create efficiencies and reduce costs
 - Action/Activity 2.5.1: Expand a drone pilot program to support public services activities
 - Action/Activity 2.5.3: Evaluate and implement smart technology opportunities for improving the energy efficiency of City buildings

Goal 3: Strengthening Winchester-

- Objective 3.7: Expand risk reduction and safety education programs.
 - Action/Activity 3.7.3: Develop/implement a comprehensive safety education program for Winchester Public Schools, local businesses, and residents

Goal 5: Supporting Winchester-

- Objective 5.2: Leverage innovation via new technologies and process improvements
 - Action/Activity 5.2.1: Create a streamlined program to test and pilot new technologies

Objectives:

- Maintain an online dashboard for emergency operation's quick reaction statistical tracking with the assistance of the GIS division
- Continue to enhance the use of the City mass notification system (Everbridge) by conducting training for specified users
- Conduct ongoing training and exercise programs to prepare staff for Emergency Operations Center (EOC) activations and operations
 - Training and Exercise =>10 per year
- Review and Maintain the City's Emergency Operations Plan (EOP) and related Essential Support Functions (ESFs)
 - Review the EOP/ESFs =>4 times per year
- Engage community stakeholders through meetings, public awareness, and preparedness education utilizing social media outlets, safety fairs, and training
 - Community contact =>20 times per year
- Review the Regional Mitigation Plan
 - Review plan =>2 times per year
- Conduct maintenance on the public safety radio system infrastructure to ensure continued reliability

- Scheduled maintenance => 4 times per year
- Maintain a well-trained Small Unmanned Aircraft System (sUAS) program that is ready at all times to support public safety emergency responses
 - Training sessions =>12

PERFORMANCE MEASURES: OUTCOMES

Objectives	FY 2022		FY 2023		FY 2024		FY 2025
	Request/Adopt	Actual	Request/Adopt	Actual	Request/Adopt	Actual	Request/Goals
Conduct ongoing training and exercise programs to prepare staff for Emergency Operations Center (EOC) activations and operations	=>3	3	=>6	9	=>10	22	=>10
Review and maintain the City's Emergency Operations Plan (EOP) and related Essential Support Functions (ESFs)	=>2	2	=>4	4	=>4	10	=>4
Engage community stakeholders through meetings, public awareness, and preparedness education utilizing social media outlets, safety fairs, and training	=>5	6	=>6	21	=>20	35	=>20
Review the Regional Mitigation Plan	=>2	2	=>2	2	=>2	2	=>2
Conduct maintenance on the public safety radio system infrastructure to ensure continued reliability	=>4	4	=>4	4	=>4	5	=>4
Maintain an sUAS program through organized training	=>6	12	=>12	12	=>12	12	=>12

STAFFING SUMMARY

Emergency Management

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Emergency Management	2	2	2	2	2
FTE AMOUNT	2	2	2	2	2

EXPENDITURES

Emergency Management - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$224,183	\$242,215	\$252,200	\$267,000	\$14,800	5.9%
CONTRACTUAL SERVICES	\$399,681	\$423,103	\$435,400	\$452,800	\$17,400	4.0%
INTERNAL SERVICES	\$2,818	\$4,173	\$4,200	\$3,750	(\$450)	(10.7%)
OTHER CHARGES	\$25,930	\$38,989	\$20,900	\$20,450	(\$450)	(2.2%)
EXPENSES TOTAL	\$652,613	\$708,480	\$712,700	\$744,000	\$31,300	4.4%

Emergency Management - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$172,086	\$185,241	\$193,066	\$202,842	\$9,776	5.1%
FICA	\$13,117	\$14,132	\$14,728	\$15,543	\$815	5.5%
VRS-EMPLOYER	\$17,441	\$19,104	\$20,117	\$20,609	\$492	2.4%
INSURANCE - EMPLOYER	\$2,283	\$2,457	\$2,587	\$2,718	\$131	5.1%
WORKER'S COMPENSATION	\$393	\$117	\$135	\$142	\$7	5.2%
BENEFITS ADMIN FEE	\$73	\$73	\$552	\$1,800	\$1,248	226.1%
HEALTH INSURANCE	\$18,622	\$20,964	\$20,880	\$23,184	\$2,304	11.0%
VRS HEALTH INS CREDIT	\$168	\$128	\$135	\$162	\$27	20.0%
PERSONNEL TOTAL	\$224,183	\$242,215	\$252,200	\$267,000	\$14,800	5.9%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$399,282	\$423,039	\$435,000	\$452,600	\$17,600	4.0%
PRINTING & BINDING	\$399	\$64	\$400	\$200	(\$200)	(50.0%)
CONTRACTUAL SERVICES TOTAL	\$399,681	\$423,103	\$435,400	\$452,800	\$17,400	4.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$2,141	\$2,539	\$1,500	\$1,500	\$0	0.0%
EQUIPMENT FUND PARTS	\$213	\$379	\$1,200	\$1,000	(\$200)	(16.7%)
EQUIPMENT FUND LABOR	\$464	\$1,254	\$1,500	\$1,250	(\$250)	(16.7%)
INTERNAL SERVICES TOTAL	\$2,818	\$4,173	\$4,200	\$3,750	(\$450)	(10.7%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$3,886	\$4,802	\$4,200	\$4,200	\$0	0.0%
HEATING SERVICES	\$15	\$52	\$500	\$400	(\$100)	(20.0%)
POSTAL SERVICES	-	\$243	-	-	\$0	-
TELECOMMUNICATIONS	\$109	\$270	\$200	\$200	\$0	0.0%
PROPERTY INSURANCE	\$276	\$676	\$750	\$1,000	\$250	33.3%
MOTOR VEHICLE INSURANCE	\$1,588	\$1,498	\$1,750	\$1,750	\$0	0.0%
TRAINING & EDUCATION	\$270	\$1,655	\$3,500	\$3,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$105	\$588	\$200	\$200	\$0	0.0%
OFFICE SUPPLIES	\$2,251	\$270	\$1,000	\$750	(\$250)	(25.0%)
FOOD & FOOD SERVICE	\$682	\$572	\$350	\$350	\$0	0.0%
LAUNDRY & JANITORIAL	\$14	\$148	\$100	\$100	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$1,378	-	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$276	\$179	\$400	\$200	(\$200)	(50.0%)
VEHICLE/EQUIPMT SUPPLIES	\$220	\$129	\$300	\$200	(\$100)	(33.3%)
UNIFORMS & APPAREL	\$267	\$507	\$350	\$300	(\$50)	(14.3%)
BOOKS & SUBSCRIPTIONS	\$321	\$53	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$13,335	\$24,780	\$7,300	\$7,300	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$938	\$2,569	-	-	\$0	-
OTHER CHARGES TOTAL	\$25,930	\$38,989	\$20,900	\$20,450	(\$450)	(2.2%)
EXPENSES TOTAL	\$652,613	\$708,480	\$712,700	\$744,000	\$31,300	4.4%

EMERGENCY COMMUNICATIONS CENTER

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Emergency Communications Center (ECC) is the vital link between citizens and first responders. The ECC is responsible for communications with the public, police, fire services, emergency medical services, and animal control. The ECC is also the after-hours contact for other City departments. Emergency Communications Specialists are responsible for entering all warrants into the Records Management System, as well as the State and National Database.

STRATEGIC PLAN GOALS

Goal (Strategic Plan Goal 5):

Attract and retain a diverse and well-qualified applicant pool and a high-performing work force by creating a superior work environment that promotes effective leadership, teamwork, innovation, and employee well-being.

Objectives:

- Provide quality access for reporting emergencies and non-emergencies by answering telephone calls in a timely manner.
- Respond consistently and provide a timely entry and dispatch of calls for service.
- Deliver quality customer service.
- Educate the public on use of Video to 9-1-1.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Fire & Rescue calls for service	5,793	6,479	6,826	6,444	6,000
Police calls for service	31,636	33,222	38,203	38,510	36,700
Police dispatched calls	17,121	17,584	18,292	17,134	17,100
911 calls	18,123	20,016	18,521	18,741	16,500
Total phone calls	105,702	107,299	102,966	102,413	98,400

STAFFING SUMMARY

Emergency Communications Center

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Emergency Communications Center	15	16	16	16	16
FTE AMOUNT	15	16	16	16	16

EXPENDITURES

Emergency Communications Center - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,053,746	\$1,284,263	\$1,405,900	\$1,530,400	\$124,500	8.9%
CONTRACTUAL SERVICES	\$54,248	\$71,605	\$83,400	\$83,400	\$0	0.0%
OTHER CHARGES	\$22,656	\$25,579	\$29,000	\$29,000	\$0	0.0%
EXPENSES TOTAL	\$1,130,649	\$1,381,446	\$1,518,300	\$1,642,800	\$124,500	8.2%

Emergency Communications Center - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$664,134	\$817,749	\$946,170	\$997,254	\$51,084	5.4%
OVERTIME	\$135,077	\$147,605	\$65,000	\$65,000	\$0	0.0%
NON-CLASSIFIED REGULAR	-	-	\$30,000	\$30,000	\$0	0.0%
FICA	\$58,476	\$70,156	\$74,570	\$76,133	\$1,563	2.1%
VRS-EMPLOYER	\$66,088	\$81,460	\$98,503	\$108,427	\$9,924	10.1%
INSURANCE - EMPLOYER	\$8,651	\$10,476	\$12,667	\$13,341	\$674	5.3%
VA LOCAL DISABILITY PLAN	\$876	\$1,545	\$2,261	\$2,388	\$127	5.6%
WORKER'S COMPENSATION	\$638	\$570	\$1,459	\$697	(\$762)	(52.2%)
BENEFITS ADMIN FEE	\$400	\$494	\$4,784	\$14,400	\$9,616	201.0%
HEALTH INSURANCE	\$118,766	\$153,662	\$169,824	\$221,964	\$52,140	30.7%
VRS HEALTH INS CREDIT	\$638	\$547	\$662	\$796	\$134	20.2%
PERSONNEL TOTAL	\$1,053,746	\$1,284,263	\$1,405,900	\$1,530,400	\$124,500	8.9%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$2,000	\$2,000	\$3,300	\$3,300	\$0	0.0%
E911 NAME/ADDRESS SERVICE	\$51,644	\$68,368	\$79,700	\$79,700	\$0	0.0%
PRINTING & BINDING	\$604	\$810	\$400	\$400	\$0	0.0%
LOCAL MEDIA	-	\$427	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$54,248	\$71,605	\$83,400	\$83,400	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$116	\$123	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$995	\$1,222	\$1,100	\$1,100	\$0	0.0%
PROPERTY INSURANCE	\$168	\$65	-	-	\$0	-
OFFICE EQUIPMENT	\$423	\$504	\$600	\$600	\$0	0.0%
TRAINING & EDUCATION	\$2,534	\$3,606	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$8,860	\$9,837	\$12,100	\$12,100	\$0	0.0%
OFFICE SUPPLIES	\$3,588	\$2,966	\$3,050	\$3,050	\$0	0.0%
FOOD & FOOD SERVICE	-	\$277	\$400	\$400	\$0	0.0%
UNIFORMS & APPAREL	\$746	\$2,204	\$1,700	\$1,700	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$102	\$127	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$5,124	\$4,585	\$4,650	\$4,650	\$0	0.0%
AWARDS, PLAQUES, OTHER	-	\$63	\$100	\$100	\$0	0.0%
OTHER CHARGES TOTAL	\$22,656	\$25,579	\$29,000	\$29,000	\$0	0.0%
EXPENSES TOTAL	\$1,130,649	\$1,381,446	\$1,518,300	\$1,642,800	\$124,500	8.2%

GENERAL FUND STREETS/STORM DRAINAGE

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Public Works Division is responsible for maintaining the City's streets and storm drainage system and the Engineering Division is responsible for ensuring that the City adheres to all applicable regulatory requirements related to storm water. The majority of expenditures for maintaining the City's streets and storm drainage system are within the Highway Maintenance Fund budget. The funds provided by the General Fund for these activities are used to maintain alleys within the City (that are not eligible for state roadway maintenance funds) and also pay for costs associated with storm water regulatory compliance that includes a full-time storm water engineer position.

STRATEGIC PLAN GOALS

Goal (Strategic Plan Goal 4):

To ensure that the City maintains compliance with its storm water discharge permit and effectively plan and prepare for future regulations that are expected to be put in place.

STAFFING SUMMARY

GF Streets/Storm Drainage

Fund Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
General Fund	2	2	2	1	1
FTE AMOUNT	2	2	2	1	1

EXPENDITURES

General Fund Streets/Storm Drainage - Expenditures Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$189,725	\$177,273	\$88,600	\$97,900	\$9,300	10.5%
CONTRACTUAL SERVICES	\$106,725	\$56,211	\$88,500	\$88,500	\$0	0.0%
INTERNAL SERVICES	-	\$6,155	-	-	\$0	-
OTHER CHARGES	\$16,755	\$18,057	\$15,900	\$17,000	\$1,100	6.9%
EXPENSES TOTAL	\$313,205	\$257,695	\$193,000	\$203,400	\$10,400	5.4%

Streets/Storm Drainage Expenditures by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
STREETS	\$233,685	\$193,503	\$193,000	\$203,400	\$10,400	5.4%
STORM DRAINAGE	\$79,520	\$64,192	-	\$0	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
EXPENSES TOTAL	\$313,205	\$257,695	\$193,000	\$203,400	\$10,400	5.4%

General Fund Streets - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$77,072	\$78,888	\$63,276	\$65,743	\$2,467	3.9%
OVERTIME	\$11,318	\$11,231	\$4,000	\$4,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$0	-	-	-	\$0	-
FICA	\$6,646	\$6,804	\$4,821	\$4,988	\$167	3.5%
VRS-EMPLOYER	\$7,910	\$8,167	\$6,550	\$7,622	\$1,072	16.4%
INSURANCE - EMPLOYER	\$1,034	\$1,046	\$842	\$876	\$34	4.0%
VA LOCAL DISABILITY PLAN	\$380	\$394	\$332	\$345	\$13	3.9%
WORKER'S COMPENSATION	\$1,823	\$1,498	\$515	\$536	\$21	4.1%
BENEFITS ADMIN FEE	\$72	\$60	\$276	\$810	\$534	193.5%
HEALTH INSURANCE	\$7,064	\$8,168	\$7,944	\$12,928	\$4,984	62.7%
VRS HEALTH INS CREDIT	\$79	\$58	\$44	\$52	\$8	18.2%
PERSONNEL TOTAL	\$113,398	\$116,313	\$88,600	\$97,900	\$9,300	10.5%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$4,528	-	\$10,000	\$10,000	\$0	0.0%
LANDSCAPING	\$102,197	\$56,211	\$78,500	\$78,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$106,725	\$56,211	\$88,500	\$88,500	\$0	0.0%
INTERNAL SERVICES						
GROUNDS LABOR	-	\$6,155	-	-	\$0	-
INTERNAL SERVICES TOTAL	-	\$6,155	-	-	\$0	-
OTHER CHARGES						
GENERAL LIABILITY	\$3,807	\$5,314	\$5,900	\$7,000	\$1,100	18.6%
EQUIPMENT	\$2,290	\$1,194	-	-	\$0	-
FOOD & FOOD SERVICE	\$2,118	\$2,815	-	-	\$0	-
LANDSCAPNG/AGRICULT SUPPL	\$670	-	\$10,000	\$10,000	\$0	0.0%
LAUNDRY & JANITORIAL	-	\$1,110	-	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$3,681	\$2,814	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$124	\$84	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	\$174	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$698	-	-	-	\$0	-
SIGNS	-	\$1,494	-	-	\$0	-
OTHER CHARGES TOTAL	\$13,562	\$14,825	\$15,900	\$17,000	\$1,100	6.9%
EXPENSES TOTAL	\$233,685	\$193,503	\$193,000	\$203,400	\$10,400	5.4%

General Fund Storm Drainage - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$51,383	\$49,217	-	-	\$0	-
FICA	\$3,519	\$3,773	-	-	\$0	-
VRS-EMPLOYER	\$5,395	\$5,386	-	-	\$0	-
INSURANCE - EMPLOYER	\$706	\$692	-	-	\$0	-
VA LOCAL DISABILITY PLAN	\$278	\$37	-	-	\$0	-
WORKER'S COMPENSATION	\$44	\$31	-	-	\$0	-
BENEFITS ADMIN FEE	\$36	\$21	-	-	\$0	-
HEALTH INSURANCE	\$14,913	\$1,766	-	-	\$0	-
VRS HEALTH INS CREDIT	\$52	\$36	-	-	\$0	-
PERSONNEL TOTAL	\$76,327	\$60,959	-	-	\$0	-
OTHER CHARGES						
MISC CHARGES & FEES	\$3,194	\$3,232	-	-	\$0	-
OTHER CHARGES TOTAL	\$3,194	\$3,232	-	-	\$0	-
EXPENSES TOTAL	\$79,520	\$64,192	-	-	\$0	-

LOUDOUN MALL

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City's Facility Maintenance Division is responsible for the maintenance and upkeep of the Pedestrian Walking Mall. In addition to keeping the Mall clean every day, staff are also responsible for maintaining the following amenities on the Mall:

- Public restroom facility
- Splash pad water feature
- The water features at each end of the Mall
- Landscaping and flower plantings
- Taylor Pavilion
- Security Bollards
- Security Cameras
- WIFI network

STRATEGIC PLAN GOALS

Goal (Strategic Plan Goal 3):

To ensure that the Pedestrian Mall is always maintained at a very high level so that it is vibrant and attracts as many visitors as possible.

EXPENDITURES

Loudoun Mall - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$3,594	\$3,016	\$2,100	\$2,800	\$700	33.3%
CONTRACTUAL SERVICES	\$84,613	\$78,886	\$90,000	\$87,200	(\$2,800)	(3.1%)
INTERNAL SERVICES	\$3,056	\$1,665	\$5,200	\$5,500	\$300	5.8%
OTHER CHARGES	\$40,190	\$32,131	\$45,000	\$45,000	\$0	0.0%
EXPENSES TOTAL	\$131,453	\$115,698	\$142,300	\$140,500	(\$1,800)	(1.3%)

Loudoun Mall - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$2,812	\$2,336	\$1,692	\$1,857	\$165	9.8%
OVERTIME	\$166	-	-	-	\$0	-
FICA	\$222	\$178	\$163	\$189	\$26	16.0%
VRS-EMPLOYER	\$273	\$226	\$176	\$207	\$31	17.6%
INSURANCE - EMPLOYER	\$36	\$29	\$23	\$25	\$2	8.7%
VA LOCAL DISABILITY PLAN	\$10	\$8	\$9	\$10	\$1	11.1%
WORKER'S COMPENSATION	\$69	\$52	\$22	\$25	\$3	13.6%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
BENEFITS ADMIN FEE	\$3	\$2	\$14	\$45	\$31	221.4%
HEALTH INSURANCE	-	\$183	-	\$441	\$441	-
VRS HEALTH INS CREDIT	\$3	\$1	\$1	\$1	\$0	0.0%
PERSONNEL TOTAL	\$3,594	\$3,016	\$2,100	\$2,800	\$700	33.3%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$1,369	-	-	-	\$0	-
REPAIRS & MAINTENANCE	\$55,488	\$64,930	\$60,000	\$60,000	\$0	0.0%
LANDSCAPING	\$27,756	\$13,956	\$30,000	\$27,200	(\$2,800)	(9.3%)
CONTRACTUAL SERVICES TOTAL	\$84,613	\$78,886	\$90,000	\$87,200	(\$2,800)	(3.1%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$166	\$238	\$200	\$500	\$300	150.0%
GROUPS LABOR	\$2,501	\$1,428	\$5,000	\$5,000	\$0	0.0%
GROUPS EQUIPMENT	\$389	-	-	-	\$0	-
INTERNAL SERVICES TOTAL	\$3,056	\$1,665	\$5,200	\$5,500	\$300	5.8%
OTHER CHARGES						
ELECTRICAL SERVICES	\$9,269	\$9,220	\$10,000	\$10,000	\$0	0.0%
TELECOMMUNICATIONS	\$9,750	\$8,980	\$10,000	\$10,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$1,707	\$2,029	\$3,000	\$3,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$13,767	\$9,474	\$15,000	\$15,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$180	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	-	\$545	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$4,496	\$20	\$5,000	\$5,000	\$0	0.0%
CHEMICALS	\$1,201	\$1,683	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES TOTAL	\$40,190	\$32,131	\$45,000	\$45,000	\$0	0.0%
EXPENSES TOTAL	\$131,453	\$115,698	\$142,300	\$140,500	(\$1,800)	(1.3%)

REFUSE & RECYCLING

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City provides the essential service of curbside refuse, recycling, and yard waste collection to all residences and some small businesses throughout the City. Collection of refuse and recycling occurs on a weekly basis throughout the year. Yard waste collection also occurs on a weekly basis in all months except January and February. Large and bulky items can also be scheduled and collected for a fee. The City does not provide large container (i.e. dumpster) service. The City charges all customers that receive refuse service a monthly fee based upon the size and number of City-supplied containers that each customer uses.

In FY 2023, the City began operating a glass crusher to recycle glass. Glass drop-off locations are set up at multiple locations within the City to allow residents to bring their glass for recycling. The crushed glass material will be used as aggregate in construction projects.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goals 3 and 5):

- Foster a safe, healthy, and diverse community for all.
- Support the City's high-performing operations with effective and open communication, innovation, and sound fiscal policies.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

The amount of refuse and recycling in the City has remained consistent the past several years. Starting in FY 2023 the City began collecting and recycling glass on-site. The following table summarizes five years of refuse and recycling collected:

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Refuse Collected (tons)	6,794	7,181	7,216	7,033	7,250
Recycling Collected (tons)	2,206	2,218	2,014	2,838	2,900

STAFFING SUMMARY

Refuse

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Refuse	18	18	17	17	17
FTE AMOUNT	18	18	17	17	17

EXPENDITURES

Refuse - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,006,586	\$1,125,241	\$1,163,700	\$1,200,300	\$36,600	3.1%
CONTRACTUAL SERVICES	\$454,363	\$414,228	\$384,400	\$474,400	\$90,000	23.4%
INTERNAL SERVICES	\$339,122	\$360,005	\$222,000	\$355,000	\$133,000	59.9%
OTHER CHARGES	\$672,367	\$300,776	\$203,800	\$224,400	\$20,600	10.1%
CAPITAL CHARGES	\$91,071	\$176,097	\$620,000	\$0	(\$620,000)	(100.0%)
EXPENSES TOTAL	\$2,563,509	\$2,376,348	\$2,593,900	\$2,254,100	(\$339,800)	(13.1%)

Refuse - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$647,228	\$728,739	\$768,751	\$790,139	\$21,388	2.8%
OVERTIME	\$48,618	\$65,268	\$40,000	\$40,000	\$0	0.0%
FICA	\$51,472	\$59,394	\$58,849	\$63,506	\$4,657	7.9%
VRS-EMPLOYER	\$63,549	\$73,078	\$80,104	\$86,091	\$5,987	7.5%
RETIREE HEALTH INSURANCE	\$7,005	\$7,944	\$15,888	\$8,820	(\$7,068)	(44.5%)
INSURANCE - EMPLOYER	\$8,319	\$9,398	\$10,301	\$10,588	\$287	2.8%
VA LOCAL DISABILITY PLAN	\$1,413	\$1,839	\$2,190	\$2,085	(\$105)	(4.8%)
WORKER'S COMPENSATION	\$38,773	\$33,478	\$37,742	\$16,129	(\$21,613)	(57.3%)
BENEFITS ADMIN FEE	\$580	\$606	\$4,747	\$14,760	\$10,013	210.9%
HEALTH INSURANCE	\$139,014	\$145,008	\$144,590	\$167,550	\$22,960	15.9%
VRS HEALTH INS CREDIT	\$614	\$491	\$538	\$632	\$94	17.5%
PERSONNEL TOTAL	\$1,006,586	\$1,125,241	\$1,163,700	\$1,200,300	\$36,600	3.1%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$230	-	-	-	\$0	-
TRAINING/EDUCATION	\$336	\$425	\$2,000	\$2,000	\$0	0.0%
EMPLOYMENT AGENCIES	\$74,486	\$10,193	\$30,000	\$45,000	\$15,000	50.0%
REPAIRS & MAINTENANCE	\$3,709	\$12,489	\$3,500	\$3,500	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$233	\$373	\$6,400	\$6,400	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$500	-	-	-	\$0	-
PRINTING & BINDING	\$5,627	\$1,532	\$2,000	\$2,000	\$0	0.0%
LOCAL MEDIA	\$36	\$40	\$500	\$500	\$0	0.0%
LAUNDRY & DRY CLEANING	\$14,391	\$15,843	\$15,000	\$15,000	\$0	0.0%
SANITARY LANDFILL USAGE	\$354,618	\$373,334	\$325,000	\$400,000	\$75,000	23.1%
REFUSE SERVICE	\$197	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$454,363	\$414,228	\$384,400	\$474,400	\$90,000	23.4%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$85,026	\$104,070	\$60,000	\$100,000	\$40,000	66.7%
EQUIPMENT FUND PARTS	\$57,859	\$54,665	\$42,000	\$55,000	\$13,000	31.0%
EQUIPMENT FUND LABOR	\$196,237	\$201,270	\$120,000	\$200,000	\$80,000	66.7%
INTERNAL SERVICES TOTAL	\$339,122	\$360,005	\$222,000	\$355,000	\$133,000	59.9%
OTHER CHARGES						
ELECTRICAL SERVICES	\$3,843	\$7,670	\$6,900	\$6,900	\$0	0.0%
HEATING SERVICES	\$152	\$3,843	\$5,000	\$5,000	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
POSTAL SERVICES	\$232	\$123	\$500	\$500	\$0	0.0%	
TELECOMMUNICATIONS	\$6,565	\$32,082	\$23,500	\$13,500	(\$10,000)	(42.6%)	
MOTOR VEHICLE INSURANCE	\$7,841	\$8,043	\$9,600	\$11,200	\$1,600	16.7%	
EQUIPMENT	\$9,961	\$784	-	-	\$0	-	
OFFICE EQUIPMENT	\$424	\$192	\$1,500	\$1,500	\$0	0.0%	
MILEAGE & TRANSPORTATION	-	\$0	-	-	\$0	-	
TRAINING & EDUCATION	\$752	\$865	-	-	\$0	-	
OTHER PYMTS/CONTRIBUTIONS	\$24,261	\$43,545	-	-	\$0	-	
DUES & ASSOC MEMBERSHIPS	\$498	\$720	\$200	\$200	\$0	0.0%	
MISC CHARGES & FEES	\$10	\$5	-	-	\$0	-	
RECYCLING PROCESSING	\$52,715	\$84,145	\$50,000	\$65,000	\$15,000	30.0%	
OFFICE SUPPLIES	\$968	\$446	\$500	\$500	\$0	0.0%	
FOOD & FOOD SERVICE	\$1,573	\$1,020	\$1,500	\$1,500	\$0	0.0%	
LANDSCAPNG/AGRICULT SUPPL	\$32	-	-	-	\$0	-	
MEDICAL & LABORATORY	\$1,229	\$3,836	\$1,500	\$1,500	\$0	0.0%	
LAUNDRY & JANITORIAL	\$3,495	\$2,622	\$2,000	\$2,000	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	-	\$6,269	\$100	\$100	\$0	0.0%	
VEHICLE & EQUIPMENT FUELS	\$2,509	\$755	-	-	\$0	-	
VEHICLE/EQUIPMT SUPPLIES	\$484	\$1,111	\$1,000	\$1,000	\$0	0.0%	
UNIFORMS & APPAREL	\$25,503	\$21,184	\$20,000	\$20,000	\$0	0.0%	
BOOKS & SUBSCRIPTIONS	-	\$12,555	-	\$14,000	\$14,000	-	
OTHER OPERATING SUPPLIES	\$528,845	\$66,176	\$80,000	\$80,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$476	\$2,788	-	-	\$0	-	
OTHER CHARGES TOTAL	\$672,367	\$300,776	\$203,800	\$224,400	\$20,600	10.1%	
CAPITAL CHARGES							
MOTOR VEHICLE & EQUIPMENT	\$91,071	\$176,097	\$500,000	\$0	(\$500,000)	(100.0%)	
MOTOR VEHICLE & EQUIPMENT	-	-	\$120,000	\$0	(\$120,000)	(100.0%)	
CAPITAL CHARGES TOTAL	\$91,071	\$176,097	\$620,000	\$0	(\$620,000)	(100.0%)	
EXPENSES TOTAL	\$2,563,509	\$2,376,348	\$2,593,900	\$2,254,100	(\$339,800)	(13.1%)	

FACILITIES MAINTENANCE

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Facilities Maintenance Division is responsible for maintaining several City owned buildings and properties. These include, but are not limited to:

- City Hall
- Timbrook Public Safety Center, Timbrook Annex Facility, Timbrook House
- Joint Judicial Center (City and Frederick County)
- City Yards (Public Works, sign shop, bus garage and Transit)
- Loudoun Street Pedestrian Mall
- Stonewall Jackson’s House
- Abrams Delight & Hollingsworth Mill
- George Washington’s Office
- Creamery Building
- Health Department and Social Services Offices
- Public Works Admin Building
- War Memorial Building & Active Living Center
- Indoor & Outdoor Pools
- Concession stands, outdoor restroom facilities and playground equipment in Jim Barnett Park

The maintenance activities that Facility Maintenance is responsible for includes: Interior building maintenance, exterior building maintenance, landscaping maintenance, and daily custodial services. In addition to the routine maintenance of the facilities, Facilities Maintenance also manages and oversees capital improvements to these City owned buildings and properties.

STRATEGIC PLAN GOALS

Goal:
To help achieve the Strategic Plan goal 5 of supporting the City's high-performing operations with effective and open communication, innovation, and sound fiscal policies.

STAFFING SUMMARY

Facilities Maintenance FTEs

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Facilities Maintenance	16	19	21	21	21
Joint Judicial Center	3	3	3	3	3
FTE AMOUNT	19	22	24	24	24

EXPENDITURES

JJC/Facilities Maintenance - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,008,206	\$1,367,743	\$1,431,400	\$1,521,300	\$89,900	6.3%
CONTRACTUAL SERVICES	\$501,970	\$785,222	\$725,500	\$552,000	(\$173,500)	(23.9%)
INTERNAL SERVICES	\$38,638	\$86,924	\$48,400	\$50,700	\$2,300	4.8%
OTHER CHARGES	\$907,483	\$950,750	\$1,066,200	\$1,069,500	\$3,300	0.3%
CAPITAL CHARGES	\$44,308	\$104,848	-	-	\$0	-
EXPENSES TOTAL	\$2,500,605	\$3,295,486	\$3,271,500	\$3,193,500	(\$78,000)	(2.4%)

JJC - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$91,036	\$111,013	\$113,481	\$119,246	\$5,765	5.1%
OVERTIME	\$3,107	\$1,409	\$3,000	\$3,000	\$0	0.0%
NON-CLASSIFIED REGULAR	-	\$0	-	-	\$0	-
FICA	\$7,149	\$8,619	\$8,726	\$9,189	\$463	5.3%
VRS-EMPLOYER	\$8,854	\$11,298	\$11,825	\$14,396	\$2,571	21.7%
INSURANCE - EMPLOYER	\$1,160	\$1,452	\$1,521	\$1,598	\$77	5.1%
VA LOCAL DISABILITY PLAN	\$457	\$572	\$599	\$630	\$31	5.2%
WORKER'S COMPENSATION	\$1,611	\$1,365	\$1,509	\$1,586	\$77	5.1%
BENEFITS ADMIN FEE	\$92	\$109	\$828	\$2,700	\$1,872	226.1%
HEALTH INSURANCE	\$18,860	\$23,894	\$23,832	\$26,460	\$2,628	11.0%
VRS HEALTH INS CREDIT	\$86	\$76	\$79	\$95	\$16	20.3%
PERSONNEL TOTAL	\$132,411	\$159,807	\$165,400	\$178,900	\$13,500	8.2%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$2,985	\$5,250	-	-	\$0	-
REPAIRS & MAINTENANCE	\$183,301	\$135,894	\$190,000	\$175,000	(\$15,000)	(7.9%)
LANDSCAPING	\$3,807	\$2,405	-	-	\$0	-
CONTRACTED PARKING	\$750	\$1,050	-	\$14,000	\$14,000	-
CONTRACTUAL SERVICES TOTAL	\$190,843	\$144,599	\$190,000	\$189,000	(\$1,000)	(0.5%)
INTERNAL SERVICES						
GROUNDS LABOR	\$975	\$2,223	\$5,000	\$5,000	\$0	0.0%
GROUNDS PARTS	-	-	\$500	\$500	\$0	0.0%
GROUNDS EQUIPMENT	\$115	-	-	-	\$0	-
INTERNAL SERVICES TOTAL	\$1,089	\$2,223	\$5,500	\$5,500	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$114,491	\$152,666	\$135,000	\$135,000	\$0	0.0%
HEATING SERVICES	\$45,369	\$34,309	\$45,000	\$45,000	\$0	0.0%
WATER & SEWER	\$32,619	\$25,737	\$34,000	\$34,000	\$0	0.0%
TELECOMMUNICATIONS	\$42,285	\$41,199	\$45,000	\$45,000	\$0	0.0%
PROPERTY INSURANCE	\$10,159	\$12,315	\$10,900	\$10,900	\$0	0.0%
GENERAL LIABILITY	\$644	\$898	\$800	\$800	\$0	0.0%
EQUIPMENT	\$677	-	-	-	\$0	-
OFFICE EQUIPMENT	\$679	\$719	\$700	\$700	\$0	0.0%
OFFICE SUPPLIES	\$762	\$57	\$2,500	\$2,500	\$0	0.0%
FOOD & FOOD SERVICE	\$1,043	\$777	\$1,200	\$1,200	\$0	0.0%
MEDICAL & LABORATORY	\$257	-	-	-	\$0	-
LAUNDRY & JANITORIAL	\$19,587	\$15,862	\$20,000	\$20,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$11,902	\$14,505	\$15,000	\$15,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$6,062	\$555	\$1,000	\$1,000	\$0	0.0%
CHEMICALS	\$343	\$148	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	-	\$2,371	-	-	\$0	-
OTHER CHARGES TOTAL	\$286,878	\$302,117	\$311,100	\$311,100	\$0	0.0%
CAPITAL CHARGES						
COMPUTER EQUIP/HARDWARE	-	\$21,119	-	-	\$0	-
CAPITAL CHARGES TOTAL	-	\$21,119	-	-	\$0	-
EXPENSES TOTAL	\$611,222	\$629,865	\$672,000	\$684,500	\$12,500	1.9%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$624,567	\$862,237	\$895,976	\$911,927	\$15,951	1.8%	
OVERTIME	\$7,565	\$12,887	\$8,000	\$21,100	\$13,100	163.8%	
FICA	\$47,404	\$65,252	\$68,523	\$71,314	\$2,791	4.1%	
VRS-EMPLOYER	\$62,807	\$84,551	\$93,326	\$106,168	\$12,842	13.8%	
INSURANCE - EMPLOYER	\$8,221	\$10,873	\$12,002	\$12,214	\$212	1.8%	
VA LOCAL DISABILITY PLAN	\$1,837	\$2,782	\$3,205	\$3,746	\$541	16.9%	
WORKER'S COMPENSATION	\$11,978	\$16,262	\$15,368	\$17,330	\$1,962	12.8%	
BENEFITS ADMIN FEE	\$562	\$683	\$5,561	\$17,235	\$11,674	209.9%	
HEALTH INSURANCE	\$110,248	\$151,859	\$163,412	\$180,637	\$17,225	10.5%	
VRS HEALTH INS CREDIT	\$605	\$550	\$627	\$729	\$102	16.3%	
PERSONNEL TOTAL	\$875,795	\$1,207,936	\$1,266,000	\$1,342,400	\$76,400	6.0%	
CONTRACTUAL SERVICES							
OTHER PROFESSIONAL SERV	\$2,628	\$1,050	\$5,000	\$5,000	\$0	0.0%	
TRAINING/EDUCATION	-	\$899	-	-	\$0	-	
REPAIRS & MAINTENANCE	\$303,140	\$625,140	\$522,500	\$345,000	(\$177,500)	(34.0%)	
VEHICLE REPAIRS/MAINT.	\$372	\$265	\$3,000	\$8,000	\$5,000	166.7%	
PRINTING & BINDING	\$90	\$94	-	-	\$0	-	
LOCAL MEDIA	\$358	\$1,797	-	-	\$0	-	
REFUSE SERVICE	\$4,539	\$11,379	\$5,000	\$5,000	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$311,127	\$640,623	\$535,500	\$363,000	(\$172,500)	(32.2%)	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$12,509	\$13,423	\$12,500	\$12,500	\$0	0.0%	
EQUIPMENT FUND PARTS	\$4,530	\$13,261	\$2,200	\$2,200	\$0	0.0%	
EQUIPMENT FUND LABOR	\$11,533	\$17,177	\$5,700	\$8,000	\$2,300	40.4%	
GROUND'S LABOR	\$8,357	\$40,838	\$20,000	\$20,000	\$0	0.0%	
GROUND'S PARTS	-	\$0	\$2,500	\$2,500	\$0	0.0%	
GROUND'S EQUIPMENT	\$619	-	-	-	\$0	-	
INTERNAL SERVICES TOTAL	\$37,549	\$84,701	\$42,900	\$45,200	\$2,300	5.4%	
OTHER CHARGES							
ELECTRICAL SERVICES	\$141,941	\$250,901	\$254,200	\$254,200	\$0	0.0%	
HEATING SERVICES	\$22,530	\$34,455	\$23,000	\$23,000	\$0	0.0%	
WATER & SEWER	\$117,804	\$145,300	\$104,600	\$104,600	\$0	0.0%	
TELECOMMUNICATIONS	\$46,351	\$47,477	\$72,500	\$72,500	\$0	0.0%	
PROPERTY INSURANCE	\$59,313	\$48,917	\$70,000	\$70,000	\$0	0.0%	
MOTOR VEHICLE INSURANCE	\$3,448	\$3,589	\$4,100	\$4,100	\$0	0.0%	
EQUIPMENT	\$2,098	\$318	-	-	\$0	-	
OFFICE EQUIPMENT	\$62	\$268	-	-	\$0	-	
BUILDINGS	\$130,294	\$5,817	\$68,900	\$71,600	\$2,700	3.9%	
MILEAGE & TRANSPORTATION	-	(\$2,657)	-	-	\$0	-	
TRAINING & EDUCATION	\$1,922	\$2,773	\$6,000	\$6,000	\$0	0.0%	
DUES & ASSOC MEMBERSHIPS	\$139	\$858	\$500	\$500	\$0	0.0%	
MISC CHARGES & FEES	-	\$10	-	-	\$0	-	
OFFICE SUPPLIES	\$11,786	\$464	\$1,000	\$1,000	\$0	0.0%	
FOOD & FOOD SERVICE	\$371	\$78	-	\$200	\$200	-	
LANDSCAPNG/AGRICULT SUPPL	-	\$59	\$400	\$400	\$0	0.0%	
LAUNDRY & JANITORIAL	\$37,533	\$41,234	\$50,500	\$50,500	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	\$25,497	\$53,194	\$90,000	\$90,000	\$0	0.0%	
VEHICLE & EQUIPMENT FUELS	\$85	\$48	\$300	\$0	(\$300)	(100.0%)	
VEHICLE/EQUIPMT SUPPLIES	\$327	\$919	\$300	\$300	\$0	0.0%	
UNIFORMS & APPAREL	\$6,833	\$5,196	\$6,000	\$6,000	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$7,022	\$5,521	\$1,800	\$2,500	\$700	38.9%	
CHEMICALS	\$1,641	\$432	\$1,000	\$1,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$3,607	\$3,463	-	-	\$0	-	
OTHER CHARGES TOTAL	\$620,605	\$648,632	\$755,100	\$758,400	\$3,300	0.4%	
CAPITAL CHARGES							
MACHINERY & EQUIPMENT	\$44,308	-	-	-	\$0	-	
MOTOR VEHICLE & EQUIPMENT	-	\$83,729	-	-	\$0	-	
CAPITAL CHARGES TOTAL	\$44,308	\$83,729	-	-	\$0	-	
EXPENSES TOTAL	\$1,889,383	\$2,665,621	\$2,599,500	\$2,509,000	(\$90,500)	(3.5%)	

REAL ESTATE TAX RELIEF

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City of Winchester has several programs for real estate tax relief and exemption. The Office of the Commissioner of the Revenue is responsible for administering these programs. Programs for tax relief include:

1. Local real estate tax exemption or deferral for the elderly and disabled
2. Local real estate tax exemption for qualifying disabled veterans
3. Exemptions for substantially rehabilitated residential, commercial and industrial property
4. Exemptions for abated derelict property conditions
5. Property exempt from taxation by designation and classification
6. Exemptions for solar energy equipment, facilities and devices
7. Special land use taxation for qualifying agricultural or horticultural property.

EXPENDITURES

Real Estate Tax Relief - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
OTHER CHARGES	\$242,391	\$314,120	\$400,000	\$400,000	\$0	0.0%
EXPENSES TOTAL	\$242,391	\$314,120	\$400,000	\$400,000	\$0	0.0%

PARKS & RECREATION

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Parks and Recreation Department offers a diverse selection of recreation services for Winchester residents and the surrounding communities. Recreation services include recreational, instructional, community rec classes and programs; leagues and special events in the areas of aquatics, athletics, youth, adult, senior and special needs. The Department also coordinates and hosts nearly 30 special events in the parks and Old Town throughout the year. The City's park system is comprised of 14 parcels of property totaling more than 270 acres of green space and recreational facilities including playgrounds, athletic fields, basketball courts, tennis courts, indoor pool, outdoor pool, fitness facility, racquetball court, pavilions, a BMX track, horseshoe courts, walking trails, dog park, disc golf, recreation center, community meeting space, various memorials, a fishing lake, wetlands, natural preserves, and historical and interpretive sites.

STRATEGIC PLAN GOALS

Goals and Objectives (Strategic Plan Goal 3):

- Improve existing facilities, athletic fields and park spaces.
- Provide opportunities for all Parks and Recreation personnel to improve skill set and afford advancement opportunities.
- Create awareness and participation in environmental education and sound earth stewardship practices in the City of Winchester in collaboration with other entities.
- Improve customer service through better communication between park divisions; sharing pertinent information; updating the Park website; and incorporating recreational software into the daily operations to provide web registration, e-mail notices to users, direct and cost-effective marketing, and services for on-site phone and on-line registrations.
- Provide financial aid opportunities in partnership with the Winchester Parks Foundation for City residents who may not be able to afford services.
- Effectively communicate with Park Partner Groups as to solidify and enhance partnerships.
- Collaborate with other City departments, contracted service providers and community groups to enhance special events offerings throughout the City with a focus on Jim Barnett Park and surrounding neighborhood park locations.
- Continue Partner and Co-Sponsor type opportunities whenever feasible to address duplicate services/programs in recreation-based programming.
- Provide and enhance a strong team environment within the Parks and Recreation Department.
- Create a marketing strategy which will enhance all departmental offerings.
- Create increased communications and working relationships between the Parks Foundation and the Parks & Recreation Advisory Board.
- Conduct a thorough review of all programs and determine which if any programs should be continued or revised.
- Increase participation in parks and recreation programs, membership enrollments, daily visits, and park visits by offering a variety of new options and enhancing existing options.

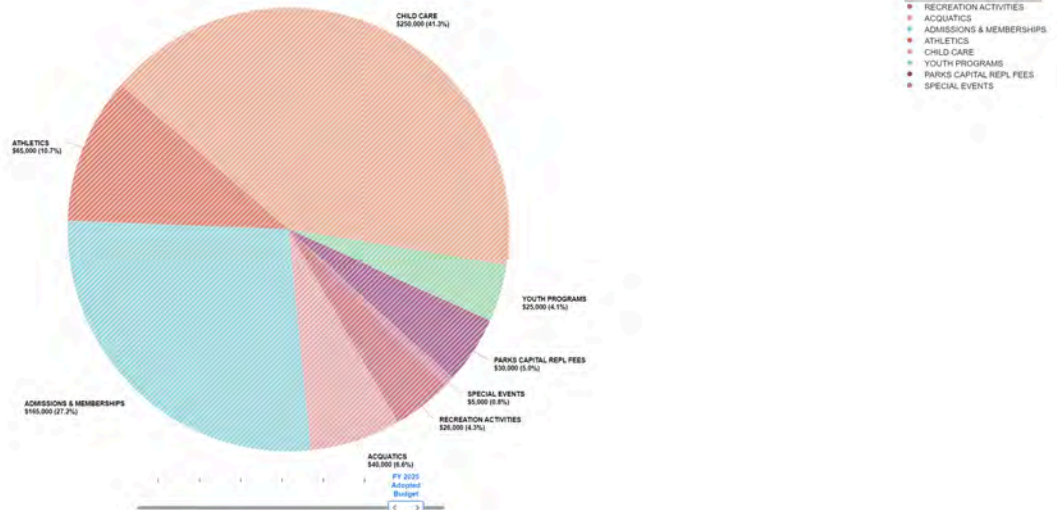
PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	FY 2020 Actual*	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
Output Measures					
Number of seasonal Pavilion rentals	0	328	388	395	400
Number of rental hours for athletic fields, courts, and tracks	2,722	6,785	10,068	11,314	11,500
Number of staff hours spent on special events	0	700	1,000	1,000	1,000
Number of Community Recreation Program offerings	34	77	64	62	62
Number of memberships	301	405	438	568	615
Number of Park participants	75,000	100,000	150,000	187,073	200,000
Service Quality					
Winchester Parks & Recreation is open for 356 days per year, 14 hours per day average	Yes	Yes	Yes	Yes	Yes
Provide safe, comprehensive, quality recreation programs, facilities, and services	Yes	Yes	Yes	Yes	Yes
Offering new affordable Community Recreation programs	Yes	Yes	Yes	Yes	Yes
Maintain existing facilities to improve customer satisfaction and increase memberships	Yes	Yes	Yes	Yes	Yes
Provide financial aid opportunities for City residents in partnership with the Parks Foundation and Shenandoah University	n/a	Yes	Yes	Yes	Yes
*FY 2020/2021 decrease due to Covid-19 Pandemic					

FUNDING SOURCES

Parks Revenue Sources

Visualization



STAFFING SUMMARY

Parks & Rec - FTE by Division

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Parks Administration	4	4	4	4	4
Parks Aquatics	2	2	2	2	2
Parks Athletics Division	2	2	2	2	2
Parks Child Care Division	3	3	3	3	3
Parks Community Recreation	1	1	1	1	1
Parks Facilities Maintenance	2	2	3	4	4
Parks Maintenance	8	0	0	0	0
Parks Special Events	1	1	1	1	1
FTE AMOUNT	23	15	16	17	17

EXPENDITURES

Parks - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,647,254	\$1,785,511	\$1,820,500	\$1,937,800	\$117,300	6.4%
CONTRACTUAL SERVICES	\$651,411	\$645,780	\$603,900	\$597,100	(\$6,800)	(1.1%)
INTERNAL SERVICES	\$224,614	\$581,864	\$720,600	\$720,600	\$0	0.0%
OTHER CHARGES	\$516,413	\$740,110	\$654,000	\$627,700	(\$26,300)	(4.0%)
CAPITAL CHARGES	\$28,456	\$115,280	\$120,000	\$0	(\$120,000)	(100.0%)
EXPENSES TOTAL	\$3,068,148	\$3,868,544	\$3,919,000	\$3,883,200	(\$35,800)	(0.9%)

Parks Expenditures by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
SUPERVISION PARKS & REC	\$555,317	\$665,751	\$558,600	\$600,000	\$41,400	7.4%
SPECIAL EVENTS	\$101,970	\$112,804	\$125,400	\$131,600	\$6,200	4.9%
PARKS GROUNDS MAINTENANCE	\$799,248	\$1,189,803	\$1,297,300	\$1,177,300	(\$120,000)	(9.2%)
COMMUNITY REC PROGRAMS	\$73,687	\$70,444	\$90,500	\$95,000	\$4,500	5.0%
OUTDOOR SWIMMING POOL	\$222,947	\$281,192	-	\$0	\$0	-
ACQUATICS	\$279,338	\$324,192	\$648,300	\$609,400	(\$38,900)	(6.0%)
PARKS FACILITIES MAINTENANCE	\$568,525	\$567,054	\$547,900	\$557,300	\$9,400	1.7%
SCHOOL AGE CHILD CARE	\$279,714	\$445,609	\$393,300	\$462,800	\$69,500	17.7%
ATHLETIC PROGRAMS	\$187,403	\$211,695	\$257,700	\$249,800	(\$7,900)	(3.1%)
EXPENSES TOTAL	\$3,068,148	\$3,868,544	\$3,919,000	\$3,883,200	(\$35,800)	(0.9%)

Parks Supervision - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$264,074	\$290,278	\$250,493	\$260,070	\$9,577	3.8%
OVERTIME	\$6,245	\$5,903	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$66,536	\$115,810	\$114,990	\$135,800	\$20,810	18.1%
FICA	\$24,838	\$30,393	\$26,243	\$30,060	\$3,817	14.5%
VRS-EMPLOYER	\$26,023	\$29,737	\$26,014	\$26,338	\$324	1.2%
INSURANCE - EMPLOYER	\$3,407	\$3,824	\$3,345	\$3,474	\$129	3.9%
VA LOCAL DISABILITY PLAN	\$325	\$291	-	-	\$0	-
WORKER'S COMPENSATION	\$6,811	\$5,809	\$5,752	\$5,415	(\$337)	(5.9%)
TUITION ASSISTANCE	\$800	\$800	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
MOTOR VEHICLE & EQUIPMENT	-	\$115,280	\$120,000	\$0	(\$120,000)	(100.0%)
CAPITAL CHARGES TOTAL	-	\$115,280	\$120,000	\$0	(\$120,000)	(100.0%)
EXPENSES TOTAL	\$799,248	\$1,189,803	\$1,297,300	\$1,177,300	(\$120,000)	(9.2%)

Parks Community Recreation Programs - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$35,890	\$39,554	\$40,317	\$42,355	\$2,038	5.1%
OVERTIME	\$1,822	\$1,565	-	-	\$0	-
FICA	\$2,891	\$3,109	\$3,053	\$3,230	\$177	5.8%
VRS-EMPLOYER	\$3,672	\$4,018	\$4,201	\$4,939	\$738	17.6%
INSURANCE - EMPLOYER	\$481	\$517	\$540	\$568	\$28	5.2%
VA LOCAL DISABILITY PLAN	\$189	\$204	\$213	\$224	\$11	5.2%
WORKER'S COMPENSATION	\$31	\$25	\$28	\$30	\$2	7.1%
BENEFITS ADMIN FEE	\$36	\$36	\$276	\$900	\$624	226.1%
HEALTH INSURANCE	\$7,072	\$7,975	\$7,944	\$8,820	\$876	11.0%
VRS HEALTH INS CREDIT	\$35	\$27	\$28	\$34	\$6	21.4%
PERSONNEL TOTAL	\$52,120	\$57,030	\$56,600	\$61,100	\$4,500	8.0%
CONTRACTUAL SERVICES						
INSTRUCTORS	\$18,020	\$9,650	\$30,000	\$30,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$18,020	\$9,650	\$30,000	\$30,000	\$0	0.0%
OTHER CHARGES						
MILEAGE & TRANSPORTATION	(\$213)	\$296	-	-	\$0	-
TRAINING & EDUCATION	(\$74)	\$1,910	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	-	-	\$300	\$300	\$0	0.0%
MISC CHARGES & FEES	\$1,890	\$192	-	-	\$0	-
OFFICE SUPPLIES	\$16	-	-	-	\$0	-
FOOD & FOOD SERVICE	\$4	\$138	\$200	\$200	\$0	0.0%
UNIFORMS & APPAREL	-	\$78	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,924	\$1,150	\$3,000	\$3,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	-	-	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$3,547	\$3,764	\$3,900	\$3,900	\$0	0.0%
EXPENSES TOTAL	\$73,687	\$70,444	\$90,500	\$95,000	\$4,500	5.0%

Parks Outdoor Pool - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,188	-	-	-	\$0	-
OVERTIME	\$2,710	\$12,318	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$88,460	\$96,165	-	-	\$0	-
FICA	\$7,075	\$8,281	-	-	\$0	-
VRS-EMPLOYER	\$257	-	-	-	\$0	-
INSURANCE - EMPLOYER	\$34	-	-	-	\$0	-
VA LOCAL DISABILITY PLAN	\$12	-	-	-	\$0	-
WORKER'S COMPENSATION	\$1,988	\$1,605	-	-	\$0	-
VRS HEALTH INS CREDIT	\$2	-	-	-	\$0	-
PERSONNEL TOTAL	\$101,726	\$118,370	-	-	\$0	-
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$1,150	-	-	\$0	-
INSTRUCTORS	\$650	\$450	-	-	\$0	-
REPAIRS & MAINTENANCE	\$61,233	\$88,450	-	-	\$0	-
PRINTING & BINDING	\$3,995	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$65,878	\$90,050	-	-	\$0	-
OTHER CHARGES						
ELECTRICAL SERVICES	\$13,498	\$16,549	-	-	\$0	-
EQUIPMENT	\$223	-	-	-	\$0	-
MISC CHARGES & FEES	\$1,780	-	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
INSURANCE - EMPLOYER	\$851	\$1,283	\$2,045	\$2,154	\$109	5.3%	
VA LOCAL DISABILITY PLAN	\$335	\$505	\$806	\$849	\$43	5.3%	
SUTA	-	(\$2,160)	-	-	\$0	-	
WORKER'S COMPENSATION	\$2,361	\$2,329	\$3,343	\$3,517	\$174	5.2%	
BENEFITS ADMIN FEE	\$77	\$96	\$1,104	\$3,600	\$2,496	226.1%	
HEALTH INSURANCE	\$16,404	\$15,498	\$23,832	\$27,110	\$3,278	13.8%	
VRS HEALTH INS CREDIT	\$63	\$67	\$107	\$129	\$22	20.6%	
PERSONNEL TOTAL	\$116,749	\$147,166	\$213,400	\$232,500	\$19,100	9.0%	
CONTRACTUAL SERVICES							
ENGINEERING & ARCHITECT	\$5,123	-	-	-	\$0	-	
REPAIRS & MAINTENANCE	\$207,151	\$117,893	\$100,000	\$90,300	(\$9,700)	(9.7%)	
PRINTING & BINDING	-	\$155	-	-	\$0	-	
CONTRACTUAL SERVICES TOTAL	\$212,273	\$118,048	\$100,000	\$90,300	(\$9,700)	(9.7%)	
OTHER CHARGES							
ELECTRICAL SERVICES	\$144,526	\$176,331	\$150,375	\$150,375	\$0	0.0%	
HEATING SERVICES	\$33,272	\$37,854	\$35,000	\$35,000	\$0	0.0%	
TELECOMMUNICATIONS	\$9,922	\$10,249	\$6,325	\$6,325	\$0	0.0%	
PROPERTY INSURANCE	-	\$15,320	-	-	\$0	-	
GENERAL LIABILITY	\$3,084	\$4,943	\$3,900	\$3,900	\$0	0.0%	
EQUIPMENT	\$17,381	\$20,555	\$500	\$9,500	\$9,000	1,800.0%	
MILEAGE & TRANSPORTATION	(\$298)	-	-	-	\$0	-	
TRAINING & EDUCATION	(\$495)	-	-	-	\$0	-	
FOOD & FOOD SERVICE	\$0	-	\$200	\$200	\$0	0.0%	
MEDICAL & LABORATORY	\$103	\$110	\$200	\$200	\$0	0.0%	
LAUNDRY & JANITORIAL	\$16,040	\$18,899	\$20,000	\$20,000	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	\$7,262	\$15,046	\$7,500	\$7,500	\$0	0.0%	
UNIFORMS & APPAREL	\$433	\$9	\$500	\$500	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$8,211	\$2,441	\$10,000	\$1,000	(\$9,000)	(90.0%)	
CHEMICALS	\$60	\$83	-	-	\$0	-	
OTHER CHARGES TOTAL	\$239,502	\$301,840	\$234,500	\$234,500	\$0	0.0%	
EXPENSES TOTAL	\$568,525	\$567,054	\$547,900	\$557,300	\$9,400	1.7%	

Parks Child Care - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$139,918	\$149,857	\$154,038	\$161,858	\$7,820	5.1%	
OVERTIME	\$8,597	\$12,355	-	-	\$0	-	
NON-CLASSIFIED REGULAR	\$55,834	\$171,882	\$135,865	\$164,665	\$28,800	21.2%	
FICA	\$15,364	\$24,804	\$20,125	\$27,798	\$7,673	38.1%	
VRS-EMPLOYER	\$14,393	\$15,373	\$16,051	\$16,445	\$394	2.5%	
INSURANCE - EMPLOYER	\$1,884	\$1,977	\$2,064	\$2,169	\$105	5.1%	
SUTA	-	(\$145)	-	-	\$0	-	
WORKER'S COMPENSATION	\$3,278	\$4,161	\$3,465	\$3,744	\$279	8.1%	
BENEFITS ADMIN FEE	\$109	\$109	\$828	\$2,700	\$1,872	226.1%	
HEALTH INSURANCE	\$14,795	\$25,470	\$24,456	\$45,492	\$21,036	86.0%	
VRS HEALTH INS CREDIT	\$139	\$103	\$108	\$129	\$21	19.4%	
PERSONNEL TOTAL	\$254,311	\$405,947	\$357,000	\$425,000	\$68,000	19.0%	
CONTRACTUAL SERVICES							
OTHER PROFESSIONAL SERV	\$335	\$555	\$500	\$500	\$0	0.0%	
TRAINING/EDUCATION	\$215	-	-	-	\$0	-	
CONTRACTUAL SERVICES TOTAL	\$550	\$555	\$500	\$500	\$0	0.0%	
OTHER CHARGES							
MILEAGE & TRANSPORTATION	(\$331)	\$170	\$1,800	\$1,800	\$0	0.0%	
TRAINING & EDUCATION	(\$500)	\$1,685	\$3,200	\$3,200	\$0	0.0%	
DUES & ASSOC MEMBERSHIPS	\$120	-	\$200	\$200	\$0	0.0%	
PARKS & REC ACTIVITIES	\$1,305	\$10,461	\$6,500	\$6,500	\$0	0.0%	
MISC CHARGES & FEES	\$10	-	-	-	\$0	-	
FOOD & FOOD SERVICE	\$9,509	\$13,187	\$10,000	\$11,500	\$1,500	15.0%	
MEDICAL & LABORATORY	\$177	\$306	\$300	\$300	\$0	0.0%	
LAUNDRY & JANITORIAL	\$432	\$923	\$1,500	\$1,500	\$0	0.0%	
UNIFORMS & APPAREL	\$3,063	\$4,045	\$2,800	\$2,800	\$0	0.0%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
BOOKS & SUBSCRIPTIONS	-	-	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$10,347	\$7,105	\$7,800	\$7,800	\$0	0.0%
MERCHANDISE FOR RESALE	-	\$192	\$200	\$200	\$0	0.0%
ARTS & CRAFTS SUPPLIES	\$694	\$873	\$1,000	\$1,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$27	\$161	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$24,853	\$39,107	\$35,800	\$37,300	\$1,500	4.2%
EXPENSES TOTAL	\$279,714	\$445,609	\$393,300	\$462,800	\$69,500	17.7%

Parks Athletic Programs - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$103,234	\$91,117	\$97,122	\$103,799	\$6,677	6.9%
OVERTIME	\$2,010	\$1,719	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$14,515	\$22,702	\$29,850	\$29,850	\$0	0.0%
FICA	\$8,633	\$8,761	\$7,415	\$7,981	\$566	7.6%
VRS-EMPLOYER	\$9,196	\$9,097	\$10,120	\$14,179	\$4,059	40.1%
INSURANCE - EMPLOYER	\$1,204	\$1,174	\$1,301	\$1,391	\$90	6.9%
VA LOCAL DISABILITY PLAN	\$191	\$457	\$513	\$548	\$35	6.8%
WORKER'S COMPENSATION	\$2,704	\$1,846	\$1,671	\$1,785	\$114	6.8%
BENEFITS ADMIN FEE	\$67	\$69	\$552	\$1,800	\$1,248	226.1%
HEALTH INSURANCE	\$20,605	\$15,192	\$15,888	\$23,184	\$7,296	45.9%
VRS HEALTH INS CREDIT	\$90	\$61	\$68	\$83	\$15	22.1%
PERSONNEL TOTAL	\$162,450	\$152,194	\$164,500	\$184,600	\$20,100	12.2%
CONTRACTUAL SERVICES						
INSTRUCTORS	\$9,942	\$36,545	\$20,500	\$30,500	\$10,000	48.8%
REPAIRS & MAINTENANCE	-	\$320	-	-	\$0	-
PRINTING & BINDING	-	-	\$4,100	\$4,100	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$9,942	\$36,865	\$24,600	\$34,600	\$10,000	40.7%
OTHER CHARGES						
MILEAGE & TRANSPORTATION	(\$331)	-	\$1,650	\$1,650	\$0	0.0%
TRAINING & EDUCATION	\$874	-	\$4,150	\$4,150	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$120	\$200	\$200	\$0	0.0%
PARKS & REC ACTIVITIES	\$330	\$742	\$40,000	\$2,000	(\$38,000)	(95.0%)
BACKGROUND CHECKS	-	\$1,075	\$2,100	\$2,100	\$0	0.0%
FOOD & FOOD SERVICE	-	\$44	\$500	\$500	\$0	0.0%
MEDICAL & LABORATORY	-	-	\$200	\$200	\$0	0.0%
UNIFORMS & APPAREL	\$5,955	\$9,209	\$7,100	\$7,100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$6,702	\$9,244	\$7,500	\$7,500	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$1,481	\$2,202	\$5,200	\$5,200	\$0	0.0%
OTHER CHARGES TOTAL	\$15,011	\$22,636	\$68,600	\$30,600	(\$38,000)	(55.4%)
EXPENSES TOTAL	\$187,403	\$211,695	\$257,700	\$249,800	(\$7,900)	(3.1%)

Parks Total

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses	\$3,068,148	\$3,868,544	\$3,919,000	\$3,883,200	(\$35,800)	(0.9%)

PLANNING DEPARTMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Planning Department assists City Council, the Planning Commission, the Board of Architectural Review, other appointed boards and commissions, and the citizens of Winchester in anticipating the future needs and desires of the community and ensures that physical development within the community is consistent with that vision. This assistance includes long-range planning primarily in the form of the Comprehensive Plan that involves inventorying and analyzing existing demographic, economic, environmental, land use, transportation, and community facility patterns and projecting future trends. Staff also conduct current planning (development plan review), transportation planning, and provide information services such as maintaining updated zoning maps and the City's street addressing system.

STRATEGIC PLAN GOALS

Goals (from 2021 Strategic Plan Goals 2 through 4):

2. Building Winchester - Establish the foundations for a vibrant community by stimulating development of affordable housing and revitalizing catalyst sites.
3. Strengthening Winchester - Foster a safe, healthy community with ample opportunities for recreation and wellness.
4. Moving Winchester - Facilitate the movement of people and goods around the city in all modes with comfortable sidewalks and trails and safe streets.

OBJECTIVE 2.3 Promote and partner to trigger redevelopment of Catalyst sites

Publish, distribute, and promote the Comprehensive Plan, updated and subsequently adopted by Council in March of 2022 in order to guide development of Catalyst and other Redevelopment sites called out in Chapter 11 of the Plan. Promote residential infill in the downtown and as a component of mixed land use in key redevelopment areas outside of the downtown.

OBJECTIVE 3.3 Work to establish a quality park within a 10-minute walk of every home in Winchester. Identify potential locations for new city parks and/or green spaces and encourage applicants for PUD rezonings to dedicate neighborhood park land.

OBJECTIVE 4.3 Expand biking facilities and make traffic adjustments that improve cyclist safety. Work with NSVRC to implement a bike sharing program in the City.

Objective 4.5 Continue development of the Green Circle Trail. Assist with planning and implementation of the final segments of the Green Circle Trail and other efforts to improve walkability and safe biking in the City.

OTHER DEPARTMENTAL OBJECTIVES:

Ensure continuous gateway improvement within Corridor Enhancement (CE) Districts as called out in the adopted Comprehensive Plan and Strategic Plan.

Promote historic preservation and good community design consistent with Historic Winchester District Design Guidelines. Work with consultants and advisory committees from Wards 1 and 4 on proposed Neighborhood Design Districts (NDDs) focused on the Fairmont Ave, Commercial St & Wyck Street corridors in Ward 1 and the Valley Avenue, Cedar Creek Grade, and Weems Lane corridors in Ward 4.

Continue improving information services, including an updated street addressing master list and creation of an electronic site plan archives.

PERFORMANCE MEASURES

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Planning Commission meetings, work sessions, retreats	24	25	20	20	18
Site Plan reviews	48	52	40	61	54
Re-zonings, CUP's, and text amendments	38	31	15	18	12
Corridor enhancement reviews	64	92	65	50	52

STAFFING SUMMARY

Planning

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Planning	2.5	3	3	4	4
FTE AMOUNT	2.5	3	3	4	4

EXPENDITURES

Planning - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$290,525	\$324,633	\$403,800	\$451,100	\$47,300	11.7%
CONTRACTUAL SERVICES	\$7,875	\$6,786	\$9,000	\$8,600	(\$400)	(4.4%)
OTHER CHARGES	\$2,966	\$5,575	\$10,200	\$10,200	\$0	0.0%
EXPENSES TOTAL	\$301,366	\$336,995	\$423,000	\$469,900	\$46,900	11.1%

Planning - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$207,185	\$224,548	\$278,394	\$301,211	\$22,817	8.2%
OVERTIME	\$2,077	\$1,036	\$1,500	\$1,500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$6,721	\$14,295	\$20,000	\$20,000	\$0	0.0%
FICA	\$15,980	\$17,644	\$22,817	\$23,051	\$234	1.0%
VRS-EMPLOYER	\$20,912	\$23,079	\$29,009	\$33,723	\$4,714	16.3%
INSURANCE - EMPLOYER	\$2,738	\$2,969	\$3,730	\$4,036	\$306	8.2%
VA LOCAL DISABILITY PLAN	\$479	\$540	\$812	\$899	\$87	10.7%
WORKER'S COMPENSATION	\$180	\$151	\$195	\$211	\$16	8.2%
BENEFITS ADMIN FEE	\$109	\$109	\$1,104	\$3,600	\$2,496	226.1%
HEALTH INSURANCE	\$33,943	\$40,107	\$46,044	\$62,628	\$16,584	36.0%
VRS HEALTH INS CREDIT	\$202	\$155	\$195	\$241	\$46	23.6%
PERSONNEL TOTAL	\$290,525	\$324,633	\$403,800	\$451,100	\$47,300	11.7%
CONTRACTUAL SERVICES						
MANAGEMENT CONSULTING	-	-	\$2,600	\$2,200	(\$400)	(15.4%)
PRINTING & BINDING	\$679	\$181	\$400	\$400	\$0	0.0%
LOCAL MEDIA	\$7,196	\$6,605	\$6,000	\$6,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$7,875	\$6,786	\$9,000	\$8,600	(\$400)	(4.4%)
OTHER CHARGES						

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
POSTAL SERVICES	\$180	\$100	\$200	\$200	\$0	0.0%
OFFICE EQUIPMENT	\$1,720	\$1,762	\$1,700	\$1,700	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$285	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$480	\$2,030	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$489	\$532	\$1,200	\$1,200	\$0	0.0%
MISC CHARGES & FEES	-	-	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$97	\$209	\$300	\$300	\$0	0.0%
FOOD & FOOD SERVICE	-	\$7	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	-	\$650	\$600	\$600	\$0	0.0%
OTHER CHARGES TOTAL	\$2,966	\$5,575	\$10,200	\$10,200	\$0	0.0%
EXPENSES TOTAL	\$301,366	\$336,995	\$423,000	\$469,900	\$46,900	11.1%

REDEVELOPMENT AND HOUSING (CDBG)

FY 2025 ANNUAL BUDGET



DESCRIPTION

Staff within the City Manager's Office manages the City's Community Development Block Grant program and is responsible for advertising, regulating and administering any CDBG funds that are awarded to the City by the federal government. Staff makes certain that all funding applications and or projects are in compliance with HUD guidelines and objectives and awards funding accordingly. Staff also monitors the progress of CDBG projects as they are completed.

STRATEGIC PLAN GOALS

Goal:

To develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. (Strategic Plan Goal 2)

Objectives:

- Aid in the prevention or elimination of slums or blight.
- Provide a suitable living environment.
- Expand economic opportunities.

EXPENDITURES

CDBG - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$21,232	\$26,618	\$51,200	\$28,100	(\$23,100)	(45.1%)
CONTRACTUAL SERVICES	\$24	\$2,069	\$191,400	\$193,400	\$2,000	1.0%
OTHER CHARGES	\$20	-	-	\$600,000	\$600,000	-
EXPENSES TOTAL	\$21,276	\$28,687	\$242,600	\$821,500	\$578,900	238.6%

CDBG - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$16,444	\$20,814	\$39,906	\$20,961	(\$18,945)	(47.5%)
FICA	\$1,253	\$1,582	\$3,046	\$1,643	(\$1,403)	(46.1%)
VRS-EMPLOYER	\$1,662	\$2,004	\$4,158	\$2,130	(\$2,028)	(48.8%)
INSURANCE - EMPLOYER	\$218	\$258	\$535	\$281	(\$254)	(47.5%)
VA LOCAL DISABILITY PLAN	-	-	\$211	\$0	(\$211)	(100.0%)
WORKER'S COMPENSATION	\$14	\$13	\$28	\$15	(\$13)	(46.4%)
BENEFITS ADMIN FEE	\$8	\$8	\$110	\$180	\$70	63.6%
HEALTH INSURANCE	\$1,617	\$1,926	\$3,178	\$2,873	(\$305)	(9.6%)
VRS HEALTH INS CREDIT	\$16	\$14	\$28	\$17	(\$11)	(39.3%)
PERSONNEL TOTAL	\$21,232	\$26,618	\$51,200	\$28,100	(\$23,100)	(45.1%)
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	-	\$191,000	\$191,000	\$0	0.0%
LOCAL MEDIA	\$24	\$2,069	\$400	\$2,400	\$2,000	500.0%
CONTRACTUAL SERVICES TOTAL	\$24	\$2,069	\$191,400	\$193,400	\$2,000	1.0%
OTHER CHARGES						
POSTAL SERVICES	\$20	-	-	-	\$0	-
OTHER PYMTS/CONTRIBUTIONS	-	-	-	\$600,000	\$600,000	-
OTHER CHARGES TOTAL	\$20	-	-	\$600,000	\$600,000	-
EXPENSES TOTAL	\$21,276	\$28,687	\$242,600	\$821,500	\$578,900	238.6%

ZONING DEPARTMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Zoning Department is dedicated to administering the Zoning Ordinance and associated laws of the Commonwealth of Virginia and the City of Winchester, in a courteous, responsive, and professional manner, contributing to the overall sustainability, health, safety and well-being of the citizens. This includes working closely with City Council, the Board of Zoning Appeals, Planning Commission, and other appointed boards and commissions, the citizens of Winchester and the development community to enhance the quality of life of the City of Winchester.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 2):

- Provide a development environment which is transparent, consistent, fair, timely and equitable for all customers (residents, homeowners, contractors, design professionals, developers, etc.).
- Encourage development that provides a range of housing choices.
- Continue promoting redevelopment/development of previously identified catalyst sites as well as redevelopment sites and areas identified in the Strategic Plan.
- Implement a strategy to improve customer service levels resulting in faster and more streamlined permit approvals, answering of citizen inquires, and resolving zoning violations.

Objectives:

- Update Zoning Ordinance to match Comprehensive Plan, Strategic Plan, and Code of Virginia.
- Increase proactive enforcement by conducting walking tours, door-to-door visits, neighborhood civic group meetings, and inspection checklists.
- Update website and improve public awareness, including updating forms and create development guides to make new development and redevelopment projects easier to understand and complete.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Certificates of Occupancy (Business)	192	250	257	268	250
Certificated of Occupancy (Home-Based)	59	76	99	109	95
Zoning Violations	296	425	200	295	145***
Zoning Ordinance Text Amendments	3	5	0	5	4
Board of Zoning Appeals (Variances, Appeals)	3	8	5	16**	5

*Zero text amendments approved, but 4 text amendments were begun. One of them was withdrawn.

**Multiple variances for lots all within same neighborhood being developed by one developer.

***Zoning staff working on large permitting software migration taking time from field

STAFFING SUMMARY

Zoning

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Zoning	2	2.5	2.5	2.5	2.5
FTE AMOUNT	2	2.5	2.5	2.5	2.5

EXPENDITURES

Zoning - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$162,277	\$184,955	\$190,300	\$207,400	\$17,100	9.0%
CONTRACTUAL SERVICES	\$12,460	\$12,909	\$13,645	\$13,900	\$255	1.9%
INTERNAL SERVICES	\$215	\$779	\$1,380	\$1,325	(\$55)	(4.0%)
OTHER CHARGES	\$6,214	\$7,963	\$7,975	\$8,575	\$600	7.5%
EXPENSES TOTAL	\$181,166	\$206,606	\$213,300	\$231,200	\$17,900	8.4%

Zoning - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$124,088	\$143,562	\$147,791	\$155,270	\$7,479	5.1%
OVERTIME	\$1,035	\$153	\$200	\$200	\$0	0.0%
NON-CLASSIFIED REGULAR	\$0	-	-	-	\$0	-
FICA	\$9,393	\$10,985	\$11,337	\$11,841	\$504	4.4%
VRS-EMPLOYER	\$11,453	\$14,717	\$15,400	\$20,825	\$5,425	35.2%
INSURANCE - EMPLOYER	\$1,499	\$1,893	\$1,980	\$2,081	\$101	5.1%
VA LOCAL DISABILITY PLAN	\$432	\$746	\$780	\$820	\$40	5.1%
WORKER'S COMPENSATION	\$104	\$90	\$103	\$109	\$6	5.8%
BENEFITS ADMIN FEE	\$72	\$91	\$690	\$2,250	\$1,560	226.1%
HEALTH INSURANCE	\$14,090	\$12,619	\$11,916	\$13,880	\$1,964	16.5%
VRS HEALTH INS CREDIT	\$110	\$99	\$103	\$124	\$21	20.4%
PERSONNEL TOTAL	\$162,277	\$184,955	\$190,300	\$207,400	\$17,100	9.0%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$9,791	\$10,477	\$11,245	\$11,300	\$55	0.5%
VEHICLE REPAIRS/MAINT.	\$179	-	\$50	\$50	\$0	0.0%
PRINTING & BINDING	\$215	\$192	\$350	\$250	(\$100)	(28.6%)
LOCAL MEDIA	\$2,276	\$2,240	\$2,000	\$2,300	\$300	15.0%
CONTRACTUAL SERVICES TOTAL	\$12,460	\$12,909	\$13,645	\$13,900	\$255	1.9%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$30	\$381	\$480	\$450	(\$30)	(6.3%)
EQUIPMENT FUND PARTS	\$5	\$50	\$275	\$275	\$0	0.0%
EQUIPMENT FUND LABOR	\$180	\$348	\$625	\$600	(\$25)	(4.0%)
INTERNAL SERVICES TOTAL	\$215	\$779	\$1,380	\$1,325	(\$55)	(4.0%)
OTHER CHARGES						
POSTAL SERVICES	\$832	\$285	\$725	\$500	(\$225)	(31.0%)
MOTOR VEHICLE INSURANCE	\$660	\$789	\$900	\$875	(\$25)	(2.8%)
OFFICE EQUIPMENT	\$1,720	\$1,762	\$1,600	\$1,800	\$200	12.5%
MILEAGE & TRANSPORTATION	\$0	-	-	-	\$0	-
TRAINING & EDUCATION	\$1,967	\$3,823	\$3,000	\$3,600	\$600	20.0%
DUES & ASSOC MEMBERSHIPS	\$400	\$345	\$500	\$500	\$0	0.0%
COURT FILING FEES	\$12	-	-	\$125	\$125	-
OFFICE SUPPLIES	\$264	\$508	\$650	\$575	(\$75)	(11.5%)
FOOD & FOOD SERVICE	\$34	-	-	-	\$0	-
UNIFORMS & APPAREL	\$203	\$105	\$100	\$100	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
BOOKS & SUBSCRIPTIONS	-	\$42	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$121	\$238	\$400	\$400	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$67	-	-	\$0	-
OTHER CHARGES TOTAL	\$6,214	\$7,963	\$7,975	\$8,575	\$600	7.5%
EXPENSES TOTAL	\$181,166	\$206,606	\$213,300	\$231,200	\$17,900	8.4%

ECONOMIC DEVELOPMENT

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Economic Development Authority Department continues to focus on redevelopment efforts in Old Town and on several large catalyst sites in the City but is also initiating a robust business retention and expansion program, facilitating and supporting workforce development activities, and promoting the city's assets for new business growth.

STRATEGIC PLAN GOALS

Strategic Plan Goal 2:

- Encourage sustainable economic growth and partnerships through business and workforce development
- Promote and accelerate revitalization of catalyst sites and other areas throughout the city

Objectives:

- Focus on the expansion and retention of Winchester Business.
- Promote redevelopment of Winchester's Neighborhood Design Districts.

Objectives:

- Assist with workforce development efforts, providing access to resources that guide employers in their workforce training needs and potential employees in labor skill development.
- Recruit and attract new business to the City.
- Assist businesses currently located in the City with expansion and retention efforts.
- Grow business incentive utilization throughout the City's Enterprise Zone.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 YTD
Unemployment Rate	4.9%	2.6%	2.6%	2.9%	2.2%
Combined Commercial Vacancy Rate	3.5%	6.6%	N/A	N/A	N/A
Number of Business Incentives Awarded	127	1	10	11	5
Dollar Amount of Business Incentives Awarded or Leveraged	\$668,111.79*	\$2,500.00	\$81,814.23	\$91,425.53	\$575,282.21
Dollar Amount Capital Investment Leveraged	N/A	N/A	\$154,466.52	\$335,510.55	N/A
<i>*Includes CARES Act Funds</i>					

STAFFING SUMMARY

Economic Development

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Development Services	5	5	5	5	4
FTE AMOUNT	5	5	5	5	4

EXPENDITURES

Economic Development - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$377,329	\$328,893	\$401,900	\$407,800	\$5,900	1.5%
CONTRACTUAL SERVICES	\$87,620	\$58,899	\$57,800	\$37,800	(\$20,000)	(34.6%)
INTERNAL SERVICES	\$185	-	-	-	\$0	-
OTHER CHARGES	\$331,731	\$443,779	\$214,200	\$567,600	\$353,400	165.0%
EXPENSES TOTAL	\$796,866	\$831,571	\$673,900	\$1,013,200	\$339,300	50.3%

Economic Development - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$281,350	\$233,033	\$291,466	\$309,727	\$18,261	6.3%
OVERTIME	\$293	\$1,928	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$7,462	\$18,350	\$15,000	\$0	(\$15,000)	(100.0%)
FICA	\$21,798	\$19,123	\$22,299	\$23,731	\$1,432	6.4%
VRS-EMPLOYER	\$26,809	\$20,838	\$30,371	\$35,536	\$5,165	17.0%
INSURANCE - EMPLOYER	\$3,511	\$2,679	\$3,906	\$4,150	\$244	6.2%
VA LOCAL DISABILITY PLAN	\$1,383	\$853	\$1,539	\$1,635	\$96	6.2%
WORKER'S COMPENSATION	\$245	\$161	\$204	\$217	\$13	6.4%
BENEFITS ADMIN FEE	\$139	\$107	\$1,021	\$3,600	\$2,579	252.6%
HEALTH INSURANCE	\$34,078	\$31,681	\$35,390	\$28,456	(\$6,934)	(19.6%)
VRS HEALTH INS CREDIT	\$260	\$140	\$204	\$248	\$44	21.6%
PERSONNEL TOTAL	\$377,329	\$328,893	\$401,900	\$407,800	\$5,900	1.5%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$87,500	\$56,050	\$57,500	\$37,500	(\$20,000)	(34.8%)
REPAIRS & MAINTENANCE	-	\$2,500	-	-	\$0	-
PRINTING & BINDING	\$120	\$349	\$200	\$200	\$0	0.0%
LOCAL MEDIA	-	-	\$100	\$100	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$87,620	\$58,899	\$57,800	\$37,800	(\$20,000)	(34.6%)
INTERNAL SERVICES						
COPIER CHARGES	\$185	-	-	-	\$0	-
INTERNAL SERVICES TOTAL	\$185	-	-	-	\$0	-
OTHER CHARGES						
POSTAL SERVICES	\$156	\$174	\$400	\$400	\$0	0.0%
OFFICE EQUIPMENT	\$78	\$1,090	-	-	\$0	-
MILEAGE & TRANSPORTATION	\$514	\$263	\$1,500	\$1,500	\$0	0.0%
TRAINING & EDUCATION	\$789	\$1,692	\$3,000	\$3,000	\$0	0.0%
BUSINESS DEVELOPMENT GRAN	\$111,358	\$37,083	\$75,000	\$75,000	\$0	0.0%
EDA SUPPORT AGREEMENT	-	-	-	\$483,400	\$483,400	-
OTHER PYMTS/CONTRIBUTIONS	\$212,931	\$400,000	\$130,000	\$0	(\$130,000)	(100.0%)
DUES & ASSOC MEMBERSHIPS	\$1,230	\$1,490	\$1,800	\$1,800	\$0	0.0%
MISC CHARGES & FEES	\$925	\$448	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$1,521	-	\$1,000	\$1,000	\$0	0.0%
FOOD & FOOD SERVICE	\$209	\$142	\$400	\$400	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$188	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	-	\$1,396	\$1,000	\$1,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$1,832	\$0	-	-	\$0	-
OTHER CHARGES TOTAL	\$331,731	\$443,779	\$214,200	\$567,600	\$353,400	165.0%
EXPENSES TOTAL	\$796,866	\$831,571	\$673,900	\$1,013,200	\$339,300	50.3%

COMMUNITY DEVELOPMENT SERVICES

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Community Development Services supports development activities, and promoting the city’s assets for new business growth.

The Community Development Services Department includes the Housing Choice Voucher Program. This program provides decent, affordable housing to very low- to low-income individuals and families, including people with disabilities and senior citizens. Vouchers are distributed through Virginia Housing Development Authority (VHDA) with local housing agency partners. VHDA contracts with the City of Winchester to administer this program. Vouchers allow qualifying prospective tenants to select from a wider range of housing options, as opposed to being limited to designated housing projects. The program pays the difference between the voucher payment standard and 30% of the participant’s monthly adjusted income toward rent and utilities.

STRATEGIC PLAN GOALS

Strategic Plan Goal 2:

- Encourage sustainable economic growth and partnerships through business and workforce development
- Promote and accelerate revitalization of catalyst sites and other areas throughout the city

Objectives:

- Focus on the expansion and retention of Winchester Business.
- Promote redevelopment of Winchester’s catalyst sites.

Objectives:

- Assist with workforce development efforts, providing access to resources that guide employers in their workforce training needs and potential employees in labor skill development.
- Recruit and attract new business to the City.
- Provide business incentive awards to small businesses in the City.

STAFFING SUMMARY

Community Development

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Community Development	0	0	4	4	4
FTE AMOUNT	0	0	4	4	4

EXPENDITURES

Community Development Services - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	-	\$284,093	\$405,800	\$461,400	\$55,600	13.7%
CONTRACTUAL SERVICES	-	\$7,767	\$7,000	\$6,500	(\$500)	(7.1%)
INTERNAL SERVICES	-	\$1,238	\$700	\$700	\$0	0.0%
OTHER CHARGES	-	\$25,078	\$40,500	\$38,000	(\$2,500)	(6.2%)
EXPENSES TOTAL	-	\$318,176	\$454,000	\$506,600	\$52,600	11.6%

Community Development Services - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	\$214,027	\$303,113	\$339,412	\$36,299	12.0%
OVERTIME	-	\$24	-	-	\$0	-
FICA	-	\$15,803	\$23,149	\$26,015	\$2,866	12.4%
VRS-EMPLOYER	-	\$21,683	\$31,584	\$34,484	\$2,900	9.2%
INSURANCE - EMPLOYER	-	\$2,788	\$4,062	\$4,548	\$486	12.0%
VA LOCAL DISABILITY PLAN	-	-	\$316	\$0	(\$316)	(100.0%)
WORKER'S COMPENSATION	-	\$137	\$212	\$238	\$26	12.3%
BENEFITS ADMIN FEE	-	\$96	\$994	\$3,420	\$2,426	244.1%
HEALTH INSURANCE	-	\$29,433	\$42,158	\$53,011	\$10,853	25.7%
VRS HEALTH INS CREDIT	-	\$101	\$212	\$272	\$60	28.3%
PERSONNEL TOTAL	-	\$284,093	\$405,800	\$461,400	\$55,600	13.7%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$7,231	\$5,000	\$5,000	\$0	0.0%
REPAIRS & MAINTENANCE	-	-	\$1,000	\$500	(\$500)	(50.0%)
PRINTING & BINDING	-	\$535	\$500	\$500	\$0	0.0%
LOCAL MEDIA	-	-	\$500	\$500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	-	\$7,767	\$7,000	\$6,500	(\$500)	(7.1%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	-	\$75	\$500	\$500	\$0	0.0%
EQUIPMENT FUND PARTS	-	\$75	\$100	\$100	\$0	0.0%
EQUIPMENT FUND LABOR	-	\$1,089	\$100	\$100	\$0	0.0%
INTERNAL SERVICES TOTAL	-	\$1,238	\$700	\$700	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	-	\$784	\$3,500	\$3,000	(\$500)	(14.3%)
TELECOMMUNICATIONS	-	\$721	\$3,000	\$2,000	(\$1,000)	(33.3%)
OFFICE EQUIPMENT	-	\$1,096	\$3,000	\$2,500	(\$500)	(16.7%)
MILEAGE & TRANSPORTATION	-	\$178	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	-	\$2,119	\$5,000	\$5,000	\$0	0.0%
EMER HOUSING VOUCHERS	-	\$17,294	\$20,000	\$20,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$935	\$1,000	\$1,000	\$0	0.0%
OFFICE SUPPLIES	-	\$988	\$2,500	\$2,000	(\$500)	(20.0%)
FOOD & FOOD SERVICE	-	\$123	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	-	\$82	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	-	\$5	-	-	\$0	-
OTHER OPERATING SUPPLIES	-	\$712	\$1,500	\$1,500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$41	-	-	\$0	-
OTHER CHARGES TOTAL	-	\$25,078	\$40,500	\$38,000	(\$2,500)	(6.2%)
EXPENSES TOTAL	-	\$318,176	\$454,000	\$506,600	\$52,600	11.6%

OLD TOWN WINCHESTER

FY 2025 ANNUAL BUDGET



DESCRIPTION

In July 2019, The Economic Development Department restructured and absorbed the Old Town Winchester Office, creating in its place the Arts & Vitality office. The new division identifies, organizes and supports local art groups and cultural nonprofits; advocates for public art in the City of Winchester; seeks resources and opportunities for local artists and foster community partnerships; and provides oversight on event planning and community programming. The mission of the department is to foster a vibrant community and sense of identity through advocacy and creation of public art, events programming, and support for a thriving and communicative downtown environment. The Department works with the Old Town Advancement Commission (OTAC). OTAC is an advisory board which advises the Common Council and OTW on the expenditure of funds set aside through a special assessment on properties within the commercial historic district. The office assists with the management and permitting for the primary and secondary Old Town assessment districts. The Arts & Vitality office, with the assistance and advisement of OTAC, is responsible to the Common Council for overseeing the improvement, maintenance, development, planning, and promotion of Old Town Winchester. OTAC is also a Virginia Main Street affiliate and ensures Winchester maintains its status as a nationally affiliated Main Street community.

The Board, appointed by the Winchester Common Council, is made up of 11 members representing downtown property owners, business owners, residents, Shenandoah University, and the City of Winchester.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 2):

- Encourage appropriate mixed-use and in-fill development, higher density and walkability in order to maximize the use of properties in the district which will attract and retain a dynamic blend of businesses, create residential options, and draw consumers and visitors while encouraging historic preservation.
- Oversee the maintenance and development and overall physical appearance of the downtown.
- Promote opportunities for hosting special events, activities and retail promotions in Old Town that are appealing to professionals, residents and visitors.

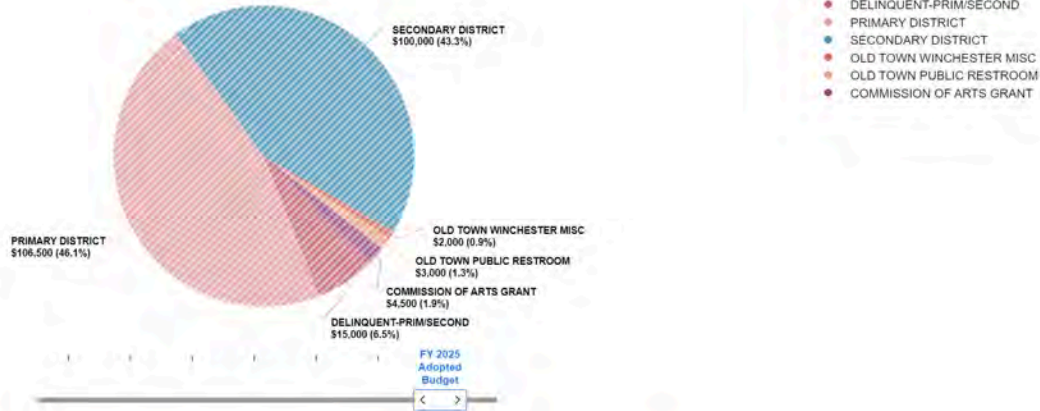
Objectives:

- Add new events in the downtown to increase activity within the downtown and direct successful event coordination.
- Participate with Virginia Main Street program and meet National Main Street program requirements.
- Promote the district's assets, brand and events to identified target markets using a variety of communication and media mechanisms including the oldtownwinchesterva.com website, social media as well as traditional media outlets.

FUNDING SOURCES

FY 2025 Old Town Funding Sources

Visualization



Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2023 Adopted Budget	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
• DELINQUENT-PRIM/SECOND	\$ 12,369	\$ 13,899	\$ 15,310	\$ 7,000	\$ 12,779	\$ 15,000	\$ 15,000
• PRIMARY DISTRICT	67,600	69,194	76,910	74,000	83,031	74,000	106,500
• SECONDARY DISTRICT	85,782	86,462	85,783	85,000	93,504	85,000	100,000
• OLD TOWN WINCHESTER MISC	2,651	3,312	2,700	4,000	1,700	3,000	2,000
• OLD TOWN PUBLIC RESTROOM	3,682	2,977	3,498	5,000	2,919	4,000	3,000
• COMMISSION OF ARTS GRANT	4,500	4,500	4,500	4,500	4,500	4,500	4,500
COMMISSION OF ARTS GRANT	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Total	\$ 176,584	\$ 180,345	\$ 188,701	\$ 179,500	\$ 198,432	\$ 185,500	\$ 231,000

Chart created by RevenueSource: GENERAL OPERATING FUND (adoption) on August 14, 2024. Created with OpenGov.

EXPENDITURES

Old Town Winchester - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$117,082	\$103,458	\$104,760	\$116,760	\$12,000	11.5%
OTHER CHARGES	\$67,211	\$74,252	\$69,740	\$179,340	\$109,600	157.1%
EXPENSES TOTAL	\$184,293	\$177,710	\$174,500	\$296,100	\$121,600	69.7%

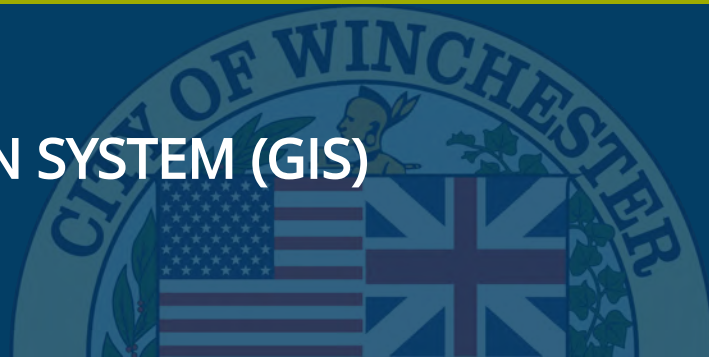
Old Town Winchester - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
SPECIAL EVENTS PROMOTIONS	\$86,852	\$74,089	\$87,100	\$104,100	\$17,000	19.5%
OTHER PROFESSIONAL SERV	\$27,907	\$4,879	\$3,250	\$3,250	\$0	0.0%
REPAIRS & MAINTENANCE	-	\$6,708	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	-	\$0	-	-	\$0	-
PRINTING & BINDING	\$1,149	\$2,674	\$11,710	\$6,710	(\$5,000)	(42.7%)
LOCAL MEDIA	\$1,174	\$14,684	\$2,700	\$2,700	\$0	0.0%
REFUSE SERVICE	-	\$424	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$117,082	\$103,458	\$104,760	\$116,760	\$12,000	11.5%
OTHER CHARGES						
POSTAL SERVICES	\$64	\$3,183	\$455	\$450	(\$5)	(1.1%)
GENERAL LIABILITY	\$342	\$253	\$400	\$400	\$0	0.0%
EQUIPMENT	\$1,584	\$3,816	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
MILEAGE & TRANSPORTATION	\$220	\$446	\$600	\$600	\$0	0.0%	
TRAINING & EDUCATION	\$658	\$383	\$1,600	\$1,600	\$0	0.0%	
VA COMMISSION OF ARTS	\$9,500	\$9,500	\$9,500	\$9,500	\$0	0.0%	
OTHER PYMTS/CONTRIBUTIONS	-	\$550	-	\$110,100	\$110,100	-	
DOWNTOWN IMPROV REPAYMENT	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%	
DUES & ASSOC MEMBERSHIPS	\$575	\$575	\$940	\$940	\$0	0.0%	
MISC CHARGES & FEES	\$2,956	\$746	\$1,750	\$1,750	\$0	0.0%	
OFFICE SUPPLIES	\$26	\$51	\$435	\$400	(\$35)	(8.0%)	
FOOD & FOOD SERVICE	-	\$1,833	-	-	\$0	-	
VEHICLE & EQUIPMENT FUELS	-	\$30	-	-	\$0	-	
UNIFORMS & APPAREL	-	\$518	-	-	\$0	-	
BOOKS & SUBSCRIPTIONS	\$40	-	\$460	\$0	(\$460)	(100.0%)	
OTHER OPERATING SUPPLIES	\$1,246	\$2,369	\$3,600	\$3,600	\$0	0.0%	
OTHER CHARGES TOTAL	\$67,211	\$74,252	\$69,740	\$179,340	\$109,600	157.1%	
EXPENSES TOTAL	\$184,293	\$177,710	\$174,500	\$296,100	\$121,600	69.7%	

GEOGRAPHIC INFORMATION SYSTEM (GIS)

FY 2025 ANNUAL BUDGET



DESCRIPTION

GIS (Geographic Information System) enables the public and all City departments to make data driven decisions by visualizing data on various temporal and spatial scales. GIS strives to engage the public through the use of online applications and services to increase data transparency and sharing. In addition, GIS provides City departments with cartographic services, geospatial analysis, and programming to help employees improve business processes in order to provide the public with the best service possible.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 5):

- Creation of Hub-Initiatives: Allow for community engagement aimed at improving tourism, economic growth, and quality of life for citizens of the City.
- Build the foundation of ArcGIS Portal to enable City personnel to use GIS to perform better services to citizens.
- Continue to develop/enhance GIS data and the business processes used to create it for the implementation of Next Generation 911.

STAFFING SUMMARY

GIS

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
GIS	1	2	2	4	4
FTE AMOUNT	1	2	2	4	4

EXPENDITURES

GIS - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$113,771	\$171,400	\$212,200	\$160,300	(\$51,900)	(24.5%)
CONTRACTUAL SERVICES	-	-	\$15,600	\$15,600	\$0	0.0%
OTHER CHARGES	\$1,668	\$858	\$14,800	\$15,100	\$300	2.0%
EXPENSES TOTAL	\$115,439	\$172,258	\$242,600	\$191,000	(\$51,600)	(21.3%)

GIS - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$113,771	\$171,400	\$212,200	\$160,300	(\$51,900)	(24.5%)
CONTRACTUAL SERVICES						

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
OTHER PROFESSIONAL SERV	-	-	\$13,100	\$13,100	\$0	0.0%		
COMPUTER HARDWARE/SOFTWAR	-	-	\$2,500	\$2,500	\$0	0.0%		
CONTRACTUAL SERVICES TOTAL	-	-	\$15,600	\$15,600	\$0	0.0%		
OTHER CHARGES								
MILEAGE & TRANSPORTATION	-	-	\$700	\$700	\$0	0.0%		
TRAINING & EDUCATION	-	\$175	\$9,500	\$9,500	\$0	0.0%		
DUES & ASSOC MEMBERSHIPS	-	-	\$300	\$500	\$200	66.7%		
OFFICE SUPPLIES	\$290	\$157	-	-	\$0	-		
BOOKS & SUBSCRIPTIONS	-	-	\$300	\$400	\$100	33.3%		
OTHER OPERATING SUPPLIES	\$1,379	\$526	\$4,000	\$4,000	\$0	0.0%		
OTHER CHARGES TOTAL	\$1,668	\$858	\$14,800	\$15,100	\$300	2.0%		
EXPENSES TOTAL	\$115,439	\$172,258	\$242,600	\$191,000	(\$51,600)	(21.3%)		

REGIONAL AGENCIES

FY 2025 ANNUAL BUDGET



DESCRIPTION

Regional Agencies are funded through appropriations from the City's General Fund. These agencies provide cost-effective services to the citizens of Winchester by cooperatively combining resources with other local governments or agencies. City funding is typically based on City overall population estimates or is allocated based on the number of City residents using the service or facility. Funding can also be Federal, or State mandated for some of the agencies.

Regional Agencies - Detail Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 PROPOSED		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
OTHER CHARGES						
STATE HEALTH DEPT	\$349,802	\$369,998	\$350,908	\$350,908	\$0	0.0%
NRJDC OPERATING	\$470,635	\$468,730	\$729,691	\$814,160	\$84,469	11.6%
NW COMMUNITY SERVICES	\$251,219	\$263,780	\$276,969	\$276,969	\$0	0.0%
L F SOIL & WATER CONSERVE	-	-	\$11,000	\$11,000	\$0	0.0%
LORD FAIRFAX EMS COUNCIL	\$11,005	\$11,005	\$11,555	\$11,555	\$0	0.0%
SPCA	\$280,000	\$320,000	\$320,000	\$320,000	\$0	0.0%
SUBSTANCE ABUSE COALITION	\$60,000	\$60,000	-	-	\$0	-
NW REG ADULT DET CENTER	\$4,900,166	\$5,626,066	\$5,157,301	\$5,396,212	\$238,911	4.6%
HANDLEY REGIONAL LIBRARY	\$428,041	\$430,500	\$430,500	\$430,500	\$0	0.0%
WINC REGIONAL AIRPORT	\$22,104	\$18,750	\$14,196	\$9,775	(\$4,421)	(31.1%)
REGIONAL AIRPORT CAPITAL	\$101,457	\$39,420	\$69,800	\$109,229	\$39,429	56.5%
COMMUNITY COLLEGE-OPERATE	\$60,738	\$62,126	\$59,028	\$59,028	\$0	0.0%
NSV REGIONAL COMMISSION	\$26,207	\$32,853	\$28,443	\$28,443	\$0	0.0%
TIMBROOK ACHIEVEMENT CNTR	\$61,222	\$62,283	\$60,000	\$60,000	\$0	0.0%
WIN-FRED METRO PLAN ORGAN	\$16,924	\$14,924	\$27,000	\$27,000	\$0	0.0%
OTHER CHARGES TOTAL	\$7,039,520	\$7,780,435	\$7,546,391	\$7,904,779	\$358,388	4.7%
EXPENSES TOTAL	\$7,039,520	\$7,780,435	\$7,546,391	\$7,904,779	\$358,388	4.7%

OTHER/TRANSFERS/DEBT

FY 2025 ANNUAL BUDGET



Other - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 PROPOSED		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
CONTRACTED PARKING	\$194,790	\$221,780	\$218,107	\$235,000	\$16,893	7.7%
CONTRACTUAL SERVICES TOTAL	\$194,790	\$221,780	\$218,107	\$235,000	\$16,893	7.7%
OTHER CHARGES						
HISTORICAL SOCIETY	\$118,000	\$124,000	\$131,000	\$131,000	\$0	0.0%
OTHER CHARGES TOTAL	\$118,000	\$124,000	\$131,000	\$131,000	\$0	0.0%
OTHER	-	-	-	\$500,000	\$500,000	-
EXPENSES TOTAL	\$312,790	\$345,780	\$349,107	\$866,000	\$516,893	148.1%

Transfers - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
TRANSFERS OUT						
BUS SERVICE FUND	-	\$146,500	\$459,100	\$629,970	\$170,870	37.2%
SOCIAL SERVICE FUND	\$1,726,821	\$2,188,595	\$2,455,800	\$2,769,750	\$313,950	12.8%
COMMUNITY SERV POOL FUND	\$1,645,659	\$1,483,330	\$1,527,400	\$1,299,550	(\$227,850)	(14.9%)
SCHOOLS OPERATING FUND	\$29,430,040	\$31,279,643	\$35,239,102	\$36,200,102	\$961,000	2.7%
SCHOOLS OPERATING SURPLUS	\$2,404,101	\$3,348,062	-	-	\$0	-
CITY CIP FUND	\$1,451,000	\$2,352,963	\$2,880,000	\$2,305,000	(\$575,000)	(20.0%)
NSV TOURISM	\$150,500	\$150,500	\$317,500	\$317,500	\$0	0.0%
HIGHWAY MAINTENANCE FUND	-	\$105,000	\$383,000	\$0	(\$383,000)	(100.0%)
TRANSFERS OUT TOTAL	\$36,808,121	\$41,054,592	\$43,261,902	\$43,521,872	\$259,970	0.6%
EXPENSES TOTAL	\$36,808,121	\$41,054,592	\$43,261,902	\$43,521,872	\$259,970	0.6%

Debt - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
DEBT						
REDEMPTION OF PRINCIPAL	-	-	\$333,200	\$326,671	(\$6,529)	(2.0%)
REDEMP OF PRIN - BONDS	\$1,614,513	\$2,234,238	\$2,249,000	\$2,770,596	\$521,596	23.2%
HUD 108 LOAN PRINCIPAL	\$400,000	-	-	-	\$0	-
INTEREST - BONDS	\$1,165,532	\$1,322,484	\$1,367,000	\$1,367,000	\$0	0.0%
INTEREST - CAPITAL LEASES	-	-	-	\$6,533	\$6,533	-
HUD108 LOAN INTEREST	\$1,522	-	-	-	\$0	-
PAYING AGENT FEES	\$1,250	\$625	\$1,500	\$1,500	\$0	0.0%
REDEMP OF PRIN - SCHOOLS	\$6,854,250	\$7,319,720	\$7,565,000	\$7,155,300	(\$409,700)	(5.4%)
INTEREST - SCHOOL BONDS	\$1,804,427	\$1,573,207	\$1,380,200	\$1,268,300	(\$111,900)	(8.1%)
LEASE PAYMENTS	\$49,558	\$59,018	-	-	\$0	-
LEASE INTEREST EXPENSE	\$441	\$2,803	-	-	\$0	-
DEBT TOTAL	\$11,891,494	\$12,512,095	\$12,895,900	\$12,895,900	\$0	0.0%
Expenses						
SBITA PRINCIPAL EXPENSE	-	\$540,586	-	-	\$0	-
SBITA INTEREST EXPENSE	-	\$10,790	-	-	\$0	-
EXPENSES TOTAL	-	\$551,377	-	-	\$0	-
EXPENSES TOTAL	\$11,891,494	\$13,063,471	\$12,895,900	\$12,895,900	\$0	0.0%

SOCIAL SERVICES FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Department of Social Services is one of one hundred twenty local departments of social services in the Commonwealth. Public Social Services in the Commonwealth is a locally administered, state supervised program financed by federal, state, and local funds. The Department is composed of sixty-two full time employees and one part-time employee. Winchester Social Services provides a broad range of temporary assistance and social service programs in accordance with state and federal laws and regulations. The Department has two primary objectives, family strengthening and income stability and self-sufficiency. Programs provided by the Winchester Department of Social Services include Medicaid, Temporary Assistance to Needy Families (TANF), Supplemental Nutritional Assistance Program (SNAP), Virginia Initiative for Employment Not Welfare (VIEW), Child Care Subsidy Program, Low Income Home Energy Assistance Program (LIHEAP), Foster Care, Adult Protective Services, Adult Services, and Child Protective Services. The Department operates on call services 24 hours a day, 365 days a year for Child and Adult Protective Service emergencies.

Mission: The Winchester Department of Social Services promotes safety, stability, and self-sufficiency to improve the quality of life of the City's residents by providing critical human services and maintaining strong community partnerships.

STRATEGIC PLAN GOALS

Goals and Objectives (Strategic Plan Goal 3):

- Promote and enhance workforce development opportunities and activities for low income and disabled citizens.
- Provide increased focus on self-sufficiency and family strengthening programming in the provision of core mandated services.
- Continue agency transition from income support programs toward self-sufficiency and family strengthening programs.
- Maintain current support programs to help stabilize families during periods of unemployment or re-training.
- Help secure a more reliable workforce by providing day care assistance, transportation assistance, life skills training, resource development, and job coaching to at-risk workers entering the workforce.
- Support and promote workforce training/development and educational programs, opportunities, and initiatives to City residents.
- Develop and support public-private partnerships that support workforce development opportunities.
- Maintain a cadre of certified forensic interviewers among Child Protective Services (CPS) staff who will partner with Winchester Policy Department (WPD) investigative staff for timely and accurate investigations of child abuse or neglect.
- Promote collaborative investigations and prosecutions through the Multidisciplinary Team and Child Advocacy Center (CAC) to ensure the protection and safety of children and that appropriate criminal convictions are upheld.
- Provide truancy prevention programming in collaboration with Winchester Public Schools, Winchester Police Department, Commonwealth's Attorney and Juvenile and Domestic Relations Court
- Maintain Community Planning and Management Team (CPMT) commitment to provide child-centered, family-focused, strength based and community-based services.
- Utilization of a System of Care Philosophy in Child Welfare Programming.
- Promote a Kinship-First agency culture.
- Provide Family Team Meetings at critical decision points in appropriate child welfare cases to ensure family and natural support engagement, family-centered practice, permanency, and safety.
- Utilization of the Winchester Social Services Advisory Board to keep apprised on the social service needs of Winchester citizens.

- Implement succession planning for key Social Services positions.
- Implement staff cross training in select program areas to ensure continuity of services.
- Implement retention strategies in Child Welfare Programming to decrease turnover.
- Promote good stewardship and accountability through increased focus on data collection and performance outcomes.
- Utilization of innovation and technology to create increased access to services and enhance customer service.
- Increase staff training and development in the areas of substance abuse and treatment, mental health, and child safety planning.
- Collaborate with community groups, organizations, and agencies to promote a system of care network for at risk children, youth, and families.

REVENUE AND EXPENDITURE SUMMARY

Social Services - Revenue by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	-	\$1,828	-	-	\$0	-
State	\$4,496,034	\$4,161,152	\$4,686,927	\$4,861,111	\$174,184	3.7%
Federal	\$3,691,045	\$3,845,756	\$4,325,880	\$4,344,589	\$18,709	0.4%
Other Financing Sources	\$3,372,480	\$3,671,924	\$3,983,193	\$4,069,300	\$86,107	2.2%
REVENUES TOTAL	\$11,559,559	\$11,680,659	\$12,996,000	\$13,275,000	\$279,000	2.1%

Social Services - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$4,182,801	\$4,876,508	\$5,580,700	\$5,964,220	\$383,520	6.9%
CONTRACTUAL SERVICES	\$310,409	\$297,333	\$332,200	\$399,720	\$67,520	20.3%
INTERNAL SERVICES	\$110,877	\$116,366	\$179,500	\$179,500	\$0	0.0%
OTHER CHARGES	\$6,808,242	\$6,284,512	\$6,790,500	\$6,706,560	(\$83,940)	(1.2%)
CAPITAL CHARGES	\$33,664	\$30,866	\$113,100	\$25,000	(\$88,100)	(77.9%)
DEBT	\$48,987	\$99,653	-	-	\$0	-
TRANSFERS OUT						
CITY CIP FUND	\$40,000	-	-	-	\$0	-
TRANSFERS OUT TOTAL	\$40,000	-	-	-	\$0	-
EXPENSES TOTAL	\$11,534,982	\$11,705,237	\$12,996,000	\$13,275,000	\$279,000	2.1%

Social Services Expenditure by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
WELFARE ADMINISTRATION	\$4,702,072	\$5,392,901	\$6,530,000	\$6,827,150	\$297,150	4.6%
PUBLIC ASSISTANCE	\$1,978,831	\$1,964,668	\$2,120,000	\$1,939,200	(\$180,800)	(8.5%)
HOUSING ASSISTANCE ADMIN	\$215,176	\$77,200	-	\$0	\$0	-
SPECIAL ASSISTANCE	\$4,549,915	\$4,170,815	\$4,346,000	\$4,508,650	\$162,650	3.7%
INTERFUND	\$40,000	-	-	\$0	\$0	-
DEBT	\$48,987	\$99,653	-	\$0	\$0	-
EXPENSES TOTAL	\$11,534,982	\$11,705,237	\$12,996,000	\$13,275,000	\$279,000	2.1%

STAFFING SUMMARY

Social Services

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Housing Assistance	2	2	0	0	0
Welfare Administration	51	59	61	63	65
FTE AMOUNT	53	61	61	63	65

REVENUE DETAIL

Social Services Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	-	\$0	-	-	\$0	-
MISCELLANEOUS REVENUE	-	\$62	-	-	\$0	-
RECOVERED COSTS	-	\$1,766	-	-	\$0	-
LOCAL TOTAL	-	\$1,828	-	-	\$0	-
State						
STATE CATEGORICAL FUNDS						
PUBLIC ASSISTANCE & ADMIN	\$1,706,743	\$1,653,928	\$2,079,827	\$1,844,341	(\$235,486)	(11.3%)
STATE CSA	\$1,843,668	\$1,792,851	\$1,885,468	\$2,200,450	\$314,982	16.7%
ADMINISTRATION FUNDS	\$13,786	\$17,132	\$17,132	\$17,132	\$0	0.0%
CSA SUPPORT ENFORCEMENT	\$68,288	\$42,699	\$70,000	\$42,700	(\$27,300)	(39.0%)
SECTION 8 VHDA ADMIN FEES	\$239,754	\$52,622	-	-	\$0	-
CSA E1840 GRANT	\$623,795	\$601,919	\$634,500	\$756,488	\$121,988	19.2%
STATE CATEGORICAL FUNDS TOTAL	\$4,496,034	\$4,161,152	\$4,686,927	\$4,861,111	\$174,184	3.7%
STATE TOTAL	\$4,496,034	\$4,161,152	\$4,686,927	\$4,861,111	\$174,184	3.7%
Federal						
CATEGORICAL AID						
CARES ACT	\$0	-	-	-	\$0	-
AMERICAN RESCUE ACT-ARPA	\$133,278	-	-	-	\$0	-
PUBLIC ASSISTANCE & ADMIN	\$3,336,326	\$3,613,277	\$4,114,380	\$4,092,427	(\$21,953)	(0.5%)
EARLY INTERVENTION	\$221,441	\$232,479	\$211,500	\$252,162	\$40,662	19.2%
CATEGORICAL AID TOTAL	\$3,691,045	\$3,845,756	\$4,325,880	\$4,344,589	\$18,709	0.4%
FEDERAL TOTAL	\$3,691,045	\$3,845,756	\$4,325,880	\$4,344,589	\$18,709	0.4%
Other Financing Sources	\$3,372,480	\$3,671,924	\$3,983,193	\$4,069,300	\$86,107	2.2%
REVENUES TOTAL	\$11,559,559	\$11,680,659	\$12,996,000	\$13,275,000	\$279,000	2.1%

EXPENDITURE DETAIL

Social Services Welfare Admin - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$2,858,604	\$3,431,111	\$3,951,526	\$4,160,498	\$208,972	5.3%
OVERTIME	\$72,428	\$52,260	\$75,000	\$75,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$16,898	\$18,223	\$30,500	\$36,400	\$5,900	19.3%
FICA	\$217,456	\$257,579	\$302,632	\$317,528	\$14,896	4.9%
VRS-EMPLOYER	\$287,043	\$349,079	\$411,749	\$473,527	\$61,778	15.0%
RETIREE HEALTH INSURANCE	\$7,005	\$1,986	-	-	\$0	-
INSURANCE - EMPLOYER	\$37,581	\$44,883	\$52,950	\$55,741	\$2,791	5.3%
VA LOCAL DISABILITY PLAN	\$9,564	\$12,719	\$14,470	\$15,845	\$1,375	9.5%
SUTA	-	\$4,924	-	-	\$0	-
WORKER'S COMPENSATION	\$16,299	\$14,191	\$17,503	\$18,703	\$1,200	6.9%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
BENEFITS ADMIN FEE	\$1,899	\$2,167	\$17,498	\$56,892	\$39,394	225.1%
HEALTH INSURANCE	\$498,443	\$615,531	\$706,872	\$754,086	\$47,214	6.7%
VRS HEALTH INS CREDIT	-	\$8	-	\$0	\$0	-
PERSONNEL TOTAL	\$4,023,220	\$4,804,660	\$5,580,700	\$5,964,220	\$383,520	6.9%
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$190,583	\$150,531	\$200,000	\$154,500	(\$45,500)	(22.8%)
OTHER PROFESSIONAL SERV	\$20,893	\$38,118	\$20,000	\$106,320	\$86,320	431.6%
REPAIRS & MAINTENANCE	\$7,443	\$12,313	\$12,000	\$12,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$6,441	\$7,314	\$6,000	\$8,700	\$2,700	45.0%
COMPUTER HARDWARE/SOFTWAR	\$1,263	\$1,250	\$1,500	\$19,500	\$18,000	1,200.0%
PRINTING & BINDING	\$2,286	\$1,440	\$1,500	\$1,500	\$0	0.0%
LOCAL MEDIA	\$1,512	\$5,789	\$2,000	\$5,000	\$3,000	150.0%
LAUNDRY & DRY CLEANING	-	\$40	-	-	\$0	-
CONTRACTED PARKING	\$42,800	\$46,020	\$49,200	\$51,000	\$1,800	3.7%
CONTRACTUAL SERVICES TOTAL	\$273,221	\$262,815	\$292,200	\$358,520	\$66,320	22.7%
INTERNAL SERVICES						
EQUIPMENT FUND PARTS	\$3,409	\$1,501	\$1,500	\$1,500	\$0	0.0%
EQUIPMENT FUND LABOR	\$4,051	\$3,098	\$3,000	\$3,000	\$0	0.0%
CHARGES	\$103,418	\$111,767	\$175,000	\$175,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$110,877	\$116,366	\$179,500	\$179,500	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$9,216	\$5,627	\$12,000	\$12,000	\$0	0.0%
TELECOMMUNICATIONS	\$35,646	\$40,933	\$40,000	\$42,000	\$2,000	5.0%
MOTOR VEHICLE INSURANCE	\$4,805	\$4,335	\$5,000	\$5,000	\$0	0.0%
GENERAL LIABILITY	\$13,291	\$18,759	\$19,000	\$21,200	\$2,200	11.6%
OFFICE EQUIPMENT	\$2,072	\$4,860	\$10,000	\$10,000	\$0	0.0%
BUILDINGS	\$131,961	\$0	\$105,700	\$133,610	\$27,910	26.4%
MILEAGE & TRANSPORTATION	\$2,008	\$571	\$2,000	\$2,000	\$0	0.0%
TRAINING & EDUCATION	\$9,326	\$11,490	\$15,000	\$20,000	\$5,000	33.3%
DUES & ASSOC MEMBERSHIPS	\$882	\$1,057	\$1,000	\$1,000	\$0	0.0%
MISC CHARGES & FEES	\$1,400	(\$244)	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	\$25,534	\$45,687	\$98,000	\$24,000	(\$74,000)	(75.5%)
FOOD & FOOD SERVICE	\$2,740	\$7,309	\$3,000	\$3,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$251	\$478	\$500	\$500	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$14,686	\$14,195	\$11,700	\$15,000	\$3,300	28.2%
BOOKS & SUBSCRIPTIONS	\$1,273	\$674	\$500	\$500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$5,231	\$4,947	\$14,600	\$4,600	(\$10,000)	(68.5%)
COMPUTER HARDWARE/SOFTWAR	\$768	\$17,516	\$26,000	\$5,000	(\$21,000)	(80.8%)
OTHER CHARGES TOTAL	\$261,090	\$178,195	\$364,500	\$299,910	(\$64,590)	(17.7%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$33,664	\$30,866	\$30,000	\$25,000	(\$5,000)	(16.7%)
EDP EQUIPMENT & HARDWARE	-	-	\$83,100	\$0	(\$83,100)	(100.0%)
CAPITAL CHARGES TOTAL	\$33,664	\$30,866	\$113,100	\$25,000	(\$88,100)	(77.9%)
EXPENSES TOTAL	\$4,702,072	\$5,392,901	\$6,530,000	\$6,827,150	\$297,150	4.6%

Social Services Public Assistance - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
SHARED PERSONNEL COST	\$35,409	\$33,431	\$40,000	\$41,200	\$1,200	3.0%
CONTRACTUAL SERVICES TOTAL	\$35,409	\$33,431	\$40,000	\$41,200	\$1,200	3.0%
OTHER CHARGES						
VA COOPERATIVE EXTENSION	\$2,055	\$2,500	\$2,500	\$2,500	\$0	0.0%
GENERAL RELIEF	\$15,200	\$6,600	\$15,000	\$15,000	\$0	0.0%
AUX GRANTS - AGED	\$60,945	\$61,542	\$65,000	\$95,000	\$30,000	46.2%
AUX GRANTS - DISABLED	\$88,660	\$85,133	\$85,000	\$57,000	(\$28,000)	(32.9%)
TANF MANUAL CHECKS	\$1,134	\$7,178	\$3,000	\$3,000	\$0	0.0%
AFDC - FOSTER CARE	\$261,231	\$210,884	\$400,000	\$200,000	(\$200,000)	(50.0%)
EMERGENCY ASSISTANCE	\$1,500	\$0	\$1,000	\$1,000	\$0	0.0%
REFUGEE RESETTLEMENT	\$3,250	\$39,821	\$15,000	\$77,000	\$62,000	413.3%
AFDC - FC DAY CARE	\$23,351	\$31,045	\$30,000	\$30,000	\$0	0.0%
SP. NEEDS ADOPTION MAINT.	\$57,292	\$49,670	\$75,000	\$50,000	(\$25,000)	(33.3%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
ADOPTION SUBSIDY F/S/L	\$1,237,411	\$1,265,578	\$1,200,000	\$1,200,000	\$0	0.0%	
FAMILY PRESERVATION	\$5,090	\$4,600	\$5,000	\$5,000	\$0	0.0%	
INDEPENDENT LIVING SKILLS	\$13,026	\$5,395	\$5,000	\$7,000	\$2,000	40.0%	
ADULT PROTECTIVE SERVICES	\$3,576	\$5,154	\$6,000	\$6,000	\$0	0.0%	
SAFE & STABLE FAMILIES	\$71,678	\$79,585	\$53,000	\$53,000	\$0	0.0%	
SUBSTANCE ABUSE SERVICE	\$19,395	\$6,987	\$10,000	\$10,000	\$0	0.0%	
SNAP E&T PUR&SUP SERVICES	\$918	\$16,468	\$25,000	\$0	(\$25,000)	(100.0%)	
VIEW-PURCHASED SERVICE	\$5,758	-	\$12,500	\$12,500	\$0	0.0%	
VIEW-SUPPORTIVE SERVICE	\$11,280	\$10,319	\$12,500	\$12,500	\$0	0.0%	
HOME-BASED COMPANION	\$103	\$3,628	\$3,000	\$5,000	\$2,000	66.7%	
VIEW TRANSPORTATION	\$3,851	\$2,222	\$5,000	\$5,000	\$0	0.0%	
RESPIRE CARE	\$2,500	\$50	\$2,500	\$2,500	\$0	0.0%	
TITLE IV-E PREV SERVICES	\$4,674	-	\$20,000	\$20,000	\$0	0.0%	
CHAFEE INDEP LIVING COVID	\$19,131	-	-	-	\$0	-	
CHAFEE ED VOUCHER COVID	\$4,285	\$8,000	-	-	\$0	-	
ADULT PROTECTIVE COVID	\$4,019	\$800	-	-	\$0	-	
KinGAP	\$22,109	\$28,080	\$29,000	\$29,000	\$0	0.0%	
OTHER CHARGES TOTAL	\$1,943,422	\$1,931,237	\$2,080,000	\$1,898,000	(\$182,000)	(8.8%)	
EXPENSES TOTAL	\$1,978,831	\$1,964,668	\$2,120,000	\$1,939,200	(\$180,800)	(8.5%)	

Social Services Housing Assistance - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$115,786	\$51,338	-	-	\$0	-	
OVERTIME	\$3	-	-	-	\$0	-	
FICA	\$8,662	\$3,971	-	-	\$0	-	
VRS-EMPLOYER	\$11,872	\$5,495	-	-	\$0	-	
INSURANCE - EMPLOYER	\$1,554	\$707	-	-	\$0	-	
VA LOCAL DISABILITY PLAN	\$64	\$31	-	-	\$0	-	
WORKER'S COMPENSATION	\$179	\$75	-	-	\$0	-	
BENEFITS ADMIN FEE	\$80	\$30	-	-	\$0	-	
HEALTH INSURANCE	\$21,380	\$10,200	-	-	\$0	-	
PERSONNEL TOTAL	\$159,581	\$71,848	-	-	\$0	-	
CONTRACTUAL SERVICES							
REPAIRS & MAINTENANCE	\$579	\$287	-	-	\$0	-	
CONTRACTED PARKING	\$1,200	\$800	-	-	\$0	-	
CONTRACTUAL SERVICES TOTAL	\$1,779	\$1,087	-	-	\$0	-	
OTHER CHARGES							
POSTAL SERVICES	\$2,507	\$239	-	-	\$0	-	
TELECOMMUNICATIONS	\$2,057	\$1,180	-	-	\$0	-	
OFFICE EQUIPMENT	\$2,403	\$944	-	-	\$0	-	
BUILDINGS	\$4,648	-	-	-	\$0	-	
EMER HOUSING VOUCHERS	\$40,289	\$0	-	-	\$0	-	
OFFICE SUPPLIES	\$1,281	\$1,751	-	-	\$0	-	
FOOD & FOOD SERVICE	\$182	\$151	-	-	\$0	-	
BOOKS & SUBSCRIPTIONS	\$180	-	-	-	\$0	-	
OTHER OPERATING SUPPLIES	\$269	-	-	-	\$0	-	
OTHER CHARGES TOTAL	\$53,816	\$4,265	-	-	\$0	-	
EXPENSES TOTAL	\$215,176	\$77,200	-	-	\$0	-	

Social Services Special Assistance - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
OTHER CHARGES							
REGULAR FOSTER CARE	\$3,571,401	\$3,336,417	\$3,500,000	\$3,500,000	\$0	0.0%	
OTHER PURCHASED SERVICES	\$978,514	\$834,398	\$846,000	\$1,008,650	\$162,650	19.2%	
OTHER CHARGES TOTAL	\$4,549,915	\$4,170,815	\$4,346,000	\$4,508,650	\$162,650	3.7%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
EXPENSES TOTAL	\$4,549,915	\$4,170,815	\$4,346,000	\$4,508,650	\$162,650	3.7%

Social Services - Debt

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 PROPOSED		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
DEBT						
LEASE PAYMENTS	\$35,105	\$58,624	-	-	\$0	-
LEASE INTEREST EXPENSE	\$13,883	\$41,029	-	-	\$0	-
DEBT TOTAL	\$48,987	\$99,653	-	-	\$0	-
EXPENSES TOTAL	\$48,987	\$99,653	-	-	\$0	-

Social Services Expenditure Total

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses	\$11,534,982	\$11,705,237	\$12,996,000	\$13,275,000	\$279,000	2.1%

CITY GRANTS FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City Grants Fund was established in FY 2022 to account for Federal grant funds including the American Rescue Plan Act (ARPA) funds.

REVENUE AND EXPENDITURE SUMMARY

City Grants Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Federal	\$4,054,202	\$5,234,569	\$4,100,000	\$500,000	(\$3,600,000)	(87.8%)
REVENUES TOTAL	\$4,054,202	\$5,234,569	\$4,100,000	\$500,000	(\$3,600,000)	(87.8%)

City Grants Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,151,108	\$342,902	\$120,000	\$0	(\$120,000)	(100.0%)
CONTRACTUAL SERVICES	\$881,630	\$395,462	\$1,025,000	\$0	(\$1,025,000)	(100.0%)
INTERNAL SERVICES	\$59,822	-	-	-	\$0	-
OTHER CHARGES	\$763,179	\$856,776	\$195,000	\$0	(\$195,000)	(100.0%)
CAPITAL CHARGES	\$1,198,463	\$3,639,429	\$2,760,000	\$500,000	(\$2,260,000)	(81.9%)
TRANSFERS OUT	\$0	-	-	-	\$0	-
EXPENSES TOTAL	\$4,054,202	\$5,234,569	\$4,100,000	\$500,000	(\$3,600,000)	(87.8%)

STAFFING SUMMARY

City Grants Fund FTEs

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fire & Rescue	0	1	4	2	0
FTE AMOUNT	0	1	4	2	0

EXPENDITURE DETAIL

City Grants Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$702,216	\$234,320	\$88,008	\$0	(\$88,008)	(100.0%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
OVERTIME	\$14,026	\$14,353	\$3,691	\$0	(\$3,691)	(100.0%)	
NON-CLASSIFIED REGULAR	\$9,838	-	-	-	\$0	-	
BONUS PAY	\$305,500	-	-	-	\$0	-	
FICA	\$75,428	\$18,600	\$4,820	\$0	(\$4,820)	(100.0%)	
VRS-EMPLOYER	\$18,565	\$23,329	\$6,565	\$0	(\$6,565)	(100.0%)	
INSURANCE - EMPLOYER	\$2,431	\$3,005	\$844	\$0	(\$844)	(100.0%)	
VA LOCAL DISABILITY PLAN	\$136	-	-	-	\$0	-	
WORKER'S COMPENSATION	\$9,181	\$9,660	\$2,816	\$0	(\$2,816)	(100.0%)	
BENEFITS ADMIN FEE	\$71	\$153	\$276	\$0	(\$276)	(100.0%)	
HEALTH INSURANCE	\$13,575	\$39,338	\$12,936	\$0	(\$12,936)	(100.0%)	
VRS HEALTH INS CREDIT	\$142	\$144	\$44	\$0	(\$44)	(100.0%)	
PERSONNEL TOTAL	\$1,151,108	\$342,902	\$120,000	\$0	(\$120,000)	(100.0%)	
CONTRACTUAL SERVICES							
HEALTH CARE SERVICES	\$62,190	\$296,237	\$265,000	\$0	(\$265,000)	(100.0%)	
SOFTWARE AS A SERVICE	\$74,222	\$16,094	-	-	\$0	-	
OTHER PROFESSIONAL SERV	\$80,045	\$98,918	\$760,000	\$0	(\$760,000)	(100.0%)	
REPAIRS & MAINTENANCE	\$165,706	\$24,716	-	-	\$0	-	
VEHICLE REPAIRS/MAINT.	\$3,712	-	-	-	\$0	-	
COMPUTER HARDWARE/SOFTWAR	\$197,127	(\$53,952)	-	-	\$0	-	
PRINTING & BINDING	\$2,579	\$2,165	-	-	\$0	-	
LOCAL MEDIA	\$641	\$285	-	-	\$0	-	
LAUNDRY & DRY CLEANING	\$175	-	-	-	\$0	-	
COMMUNITY DEVELOPMENT	\$284,234	-	-	-	\$0	-	
OTHER PURCHASED SERVICES	\$11,000	\$11,000	-	-	\$0	-	
CONTRACTUAL SERVICES TOTAL	\$881,630	\$395,462	\$1,025,000	\$0	(\$1,025,000)	(100.0%)	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$59,822	-	-	-	\$0	-	
INTERNAL SERVICES TOTAL	\$59,822	-	-	-	\$0	-	
OTHER CHARGES							
MILEAGE & TRANSPORTATION	\$8,722	\$26	-	-	\$0	-	
TRAINING & EDUCATION	\$21,265	\$24,976	-	-	\$0	-	
OTHER PYMTS/CONTRIBUTIONS	\$62,670	\$600,462	-	-	\$0	-	
EMERGENCY ASSISTANCE	\$460,374	-	-	-	\$0	-	
MISC CHARGES & FEES	-	\$3,199	-	-	\$0	-	
MEDICAL & LABORATORY	\$695	\$7,231	\$20,000	\$0	(\$20,000)	(100.0%)	
BLDG REPAIR/MAINTENANCE	-	\$3,900	-	-	\$0	-	
VEHICLE & EQUIPMENT FUELS	\$40,178	-	-	-	\$0	-	
UNIFORMS & APPAREL	\$27,389	\$38,907	\$60,000	\$0	(\$60,000)	(100.0%)	
OTHER OPERATING SUPPLIES	\$56,853	\$178,076	\$15,000	\$0	(\$15,000)	(100.0%)	
COMPUTER HARDWARE/SOFTWAR	\$85,033	-	\$100,000	\$0	(\$100,000)	(100.0%)	
OTHER CHARGES TOTAL	\$763,179	\$856,776	\$195,000	\$0	(\$195,000)	(100.0%)	
CAPITAL CHARGES							
MACHINERY & EQUIPMENT	-	\$517,889	\$200,000	\$0	(\$200,000)	(100.0%)	
MOTOR VEHICLE & EQUIPMENT	\$973,150	\$478,951	\$300,000	\$300,000	\$0	0.0%	
STORMWATER IMPROVEMENTS	-	\$138,841	-	-	\$0	-	
MACHINERY & EQUIPMENT	\$62,313	\$58,669	-	-	\$0	-	
EDP EQUIPMENT & HARDWARE	-	(\$62,000)	-	-	\$0	-	
EDP SOFTWARE	\$163,000	\$151,466	\$250,000	\$96,000	(\$154,000)	(61.6%)	
PARK REVITALIZATION	-	\$466,120	-	-	\$0	-	
HVAC UPGRADE	-	-	\$210,000	\$0	(\$210,000)	(100.0%)	
JJC SECURITY SYSTEM	-	-	-	\$104,000	\$104,000	-	
PARKS ATHLETIC FIELDS	-	\$177,827	\$750,000	\$0	(\$750,000)	(100.0%)	
BARNETT PARK IMPROVEMENTS	\$0	\$2,650	\$1,050,000	\$0	(\$1,050,000)	(100.0%)	
PROPERTY ACQUISITION	-	\$1,709,015	-	-	\$0	-	
CAPITAL CHARGES TOTAL	\$1,198,463	\$3,639,429	\$2,760,000	\$500,000	(\$2,260,000)	(81.9%)	
TRANSFERS OUT							
FUND TRANSFERS	\$0	-	-	-	\$0	-	
TRANSFERS OUT TOTAL	\$0	-	-	-	\$0	-	
EXPENSES TOTAL	\$4,054,202	\$5,234,569	\$4,100,000	\$500,000	(\$3,600,000)	(87.8%)	

HIGHWAY MAINTENANCE FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Public Works Division of the Public Services Department is responsible for maintaining the City's streets, alleys, streetlights, traffic signals, sidewalks, trees, and storm water drainage system. A summary of the primary functions completed by Highway Maintenance is:

- Maintenance of approximately 223 lane miles of streets
- Maintenance of numerous alleys
- Operation and maintenance of 55 traffic signals
- Maintenance of City sidewalks and trees within City right-of-way
- Coordination with Shenandoah Valley Electric on maintenance of streetlights
- Snow and ice removal on City streets
- Maintenance of storm water drainage system

All the funding for the maintenance of the City's streets in FY 2025 (\$4.2 million) is received from the state based on the total number of lane miles of streets maintained. In FY 2025, the General Fund plans to issue \$13.8 million in general obligation bonds that will be dedicated to road improvement projects (\$10.8 million), sidewalk improvements (\$1.5 million) and street paving (\$1.5 million) throughout the City.

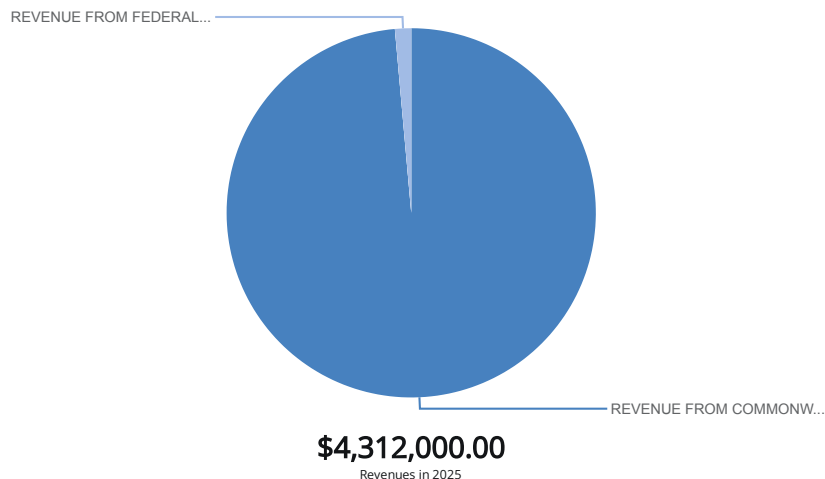
STRATEGIC PLAN GOALS

Strategic Plan Goal 4:

To advance the quality of life for all Winchester residents by increasing cultural, recreational and tourism opportunities; enhance and maintain infrastructure; and promote and improve public safety

HIGHWAY MAINTENANCE REVENUE SOURCES

Data Updated Jul 26, 2024, 12:20 PM



REVENUE AND EXPENDITURE SUMMARY

Highway Maintenance Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$139	\$10,556	-	-	\$0	-
State	\$3,458,311	\$4,033,597	\$4,000,000	\$4,251,000	\$251,000	6.3%
Federal	\$5,900	\$37,009	\$4,000	\$61,000	\$57,000	1,425.0%
Other Financing Sources	\$7,781	\$107,936	\$383,000	\$0	(\$383,000)	(100.0%)
REVENUES TOTAL	\$3,472,131	\$4,189,098	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)

Highway Maintenance - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,539,959	\$1,573,454	\$1,855,300	\$1,856,600	\$1,300	0.1%
CONTRACTUAL SERVICES	\$486,723	\$555,558	\$505,100	\$545,100	\$40,000	7.9%
INTERNAL SERVICES	\$438,694	\$728,208	\$726,400	\$726,400	\$0	0.0%
OTHER CHARGES	\$1,004,609	\$1,042,149	\$1,180,200	\$1,183,900	\$3,700	0.3%
CAPITAL CHARGES	\$26,625	\$178,558	\$120,000	\$0	(\$120,000)	(100.0%)
DEBT	\$1,492	\$1,367	-	-	\$0	-
EXPENSES TOTAL	\$3,498,102	\$4,079,294	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)

Highway Maintenance Expenditures by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
ADMINISTRATION	\$314,706	\$399,415	\$392,000	\$453,300	\$61,300	15.6%
STREETS	\$1,371,934	\$1,746,561	\$1,832,500	\$1,518,400	(\$314,100)	(17.1%)
STORM DRAINAGE	\$2,839	\$89,634	-	\$0	\$0	-
STREET LIGHTS	\$451,975	\$403,708	\$518,600	\$475,000	(\$43,600)	(8.4%)
SNOW & ICE REMOVAL	\$313,866	\$133,233	\$222,200	\$222,200	\$0	0.0%
TRAFFIC SIGNALS	\$781,992	\$966,729	\$1,085,400	\$1,263,100	\$177,700	16.4%
TREES DIVISION	\$259,299	\$338,645	\$336,300	\$380,000	\$43,700	13.0%
EXPENSES TOTAL	\$3,496,611	\$4,077,927	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)

STAFFING SUMMARY

Highway Maintenance Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Streets	13	10	9	7	7
Arborist	2	2	1	1	2
Traffic	6	6	6	8	8
Highway Maintenance Admin	3	4	5	5	5
Snow & Ice	1	1	1	1	1
FTE AMOUNT	25	23	22	22	23

REVENUE DETAIL

Highway Maintenance Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$6	\$31	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$6	\$31	-	-	\$0	-
MISCELLANEOUS REVENUE	-	\$10,200	-	-	\$0	-
RECOVERED COSTS	\$133	\$325	-	-	\$0	-
LOCAL TOTAL	\$139	\$10,556	-	-	\$0	-
State						
SHARED EXPENSES	-	\$41,394	-	-	\$0	-
STATE CATEGORICAL FUNDS	\$3,458,311	\$3,992,203	\$4,000,000	\$4,251,000	\$251,000	6.3%
STATE TOTAL	\$3,458,311	\$4,033,597	\$4,000,000	\$4,251,000	\$251,000	6.3%
Federal						
CATEGORICAL AID	\$5,900	\$37,009	\$4,000	\$61,000	\$57,000	1,425.0%
FEDERAL TOTAL	\$5,900	\$37,009	\$4,000	\$61,000	\$57,000	1,425.0%
Other Financing Sources						
NON-REVENUE RECEIPTS	\$7,781	\$107,936	\$383,000	\$0	(\$383,000)	(100.0%)
OTHER FINANCING SOURCES TOTAL	\$7,781	\$107,936	\$383,000	\$0	(\$383,000)	(100.0%)
REVENUES TOTAL	\$3,472,131	\$4,189,098	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)

EXPENDITURE DETAIL

Highway Maintenance Administration - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$200,364	\$256,696	\$251,957	\$288,821	\$36,864	14.6%
OVERTIME	\$9,139	\$7,134	\$6,900	\$6,900	\$0	0.0%
FICA	\$15,399	\$19,304	\$19,148	\$21,850	\$2,702	14.1%
VRS-EMPLOYER	\$20,206	\$25,963	\$26,254	\$31,573	\$5,319	20.3%
INSURANCE - EMPLOYER	\$2,645	\$3,339	\$3,376	\$3,870	\$494	14.6%
VA LOCAL DISABILITY PLAN	\$286	\$366	\$474	\$715	\$241	50.8%
WORKER'S COMPENSATION	\$854	\$953	\$1,344	\$1,216	(\$128)	(9.5%)
TUITION ASSISTANCE	-	\$3,120	-	-	\$0	-
BENEFITS ADMIN FEE	\$114	\$137	\$1,076	\$3,780	\$2,704	251.3%
HEALTH INSURANCE	\$37,291	\$52,530	\$51,895	\$54,644	\$2,749	5.3%
VRS HEALTH INS CREDIT	\$195	\$174	\$176	\$231	\$55	31.3%
PERSONNEL TOTAL	\$286,493	\$369,717	\$362,600	\$413,600	\$51,000	14.1%
CONTRACTUAL SERVICES						
TRAINING/EDUCATION	-	\$19	-	-	\$0	-
REPAIRS & MAINTENANCE	\$6,567	\$280	\$4,500	\$4,500	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$39	\$50	\$100	\$100	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$6,138	\$6,213	\$5,700	\$5,700	\$0	0.0%
PRINTING & BINDING	\$30	\$39	\$300	\$300	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$12,773	\$6,601	\$10,600	\$10,600	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$218	\$273	\$200	\$200	\$0	0.0%
EQUIPMENT FUND PARTS	\$43	\$59	\$300	\$300	\$0	0.0%
EQUIPMENT FUND LABOR	\$146	\$300	\$800	\$800	\$0	0.0%
INTERNAL SERVICES TOTAL	\$406	\$632	\$1,300	\$1,300	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	-	-	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$640	\$801	\$1,000	\$1,000	\$0	0.0%
PROPERTY INSURANCE	\$3,021	\$11,657	\$3,500	\$13,500	\$10,000	285.7%
MOTOR VEHICLE INSURANCE	\$1,480	\$1,353	\$2,600	\$2,600	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
OFFICE EQUIPMENT	\$419	\$96	\$1,500	\$1,500	\$0	0.0%	
MILEAGE & TRANSPORTATION	-	-	\$600	\$600	\$0	0.0%	
TRAINING & EDUCATION	\$173	\$2,142	\$2,000	\$2,000	\$0	0.0%	
DUES & ASSOC MEMBERSHIPS	-	\$630	\$700	\$700	\$0	0.0%	
OFFICE SUPPLIES	\$3,367	\$3,136	\$2,500	\$2,500	\$0	0.0%	
FOOD & FOOD SERVICE	\$111	\$138	\$500	\$500	\$0	0.0%	
LAUNDRY & JANITORIAL	\$2,432	\$29	\$200	\$200	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	-	-	\$200	\$200	\$0	0.0%	
UNIFORMS & APPAREL	\$143	\$796	\$200	\$500	\$300	150.0%	
BOOKS & SUBSCRIPTIONS	\$55	\$363	\$200	\$200	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$2,630	\$570	\$1,000	\$1,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$563	\$755	\$600	\$600	\$0	0.0%	
OTHER CHARGES TOTAL	\$15,033	\$22,466	\$17,500	\$27,800	\$10,300	58.9%	
EXPENSES TOTAL	\$314,706	\$399,415	\$392,000	\$453,300	\$61,300	15.6%	

Highway Maintenance Streets - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$426,356	\$397,723	\$459,666	\$317,949	(\$141,717)	(30.8%)	
OVERTIME	\$46,481	\$45,873	\$68,045	\$68,045	\$0	0.0%	
NON-CLASSIFIED REGULAR	\$3,118	-	\$5,000	\$5,000	\$0	0.0%	
FICA	\$34,702	\$32,779	\$35,186	\$29,925	(\$5,261)	(15.0%)	
VRS-EMPLOYER	\$41,815	\$39,441	\$47,897	\$36,963	(\$10,934)	(22.8%)	
RETIREE HEALTH INSURANCE	\$14,010	\$15,888	\$17,477	\$17,477	\$0	0.0%	
INSURANCE - EMPLOYER	\$5,475	\$5,073	\$6,160	\$4,258	(\$1,902)	(30.9%)	
VA LOCAL DISABILITY PLAN	\$1,176	\$1,271	\$1,657	\$1,360	(\$297)	(17.9%)	
WORKER'S COMPENSATION	\$24,230	\$16,268	\$18,720	\$12,879	(\$5,841)	(31.2%)	
BENEFITS ADMIN FEE	\$387	\$341	\$3,084	\$6,458	\$3,374	109.4%	
HEALTH INSURANCE	\$124,771	\$109,673	\$120,886	\$89,432	(\$31,454)	(26.0%)	
VRS HEALTH INS CREDIT	\$404	\$264	\$322	\$254	(\$68)	(21.1%)	
PERSONNEL TOTAL	\$722,924	\$664,594	\$784,100	\$590,000	(\$194,100)	(24.8%)	
CONTRACTUAL SERVICES							
ENGINEERING & ARCHITECT	\$15,407	\$20,285	-	-	\$0	-	
TRAINING/EDUCATION	-	\$467	-	-	\$0	-	
EMPLOYMENT AGENCIES	\$31,757	-	-	-	\$0	-	
REPAIRS & MAINTENANCE	\$116,091	\$85,803	\$100,000	\$100,000	\$0	0.0%	
LANDSCAPING	\$19,498	\$7,200	\$30,000	\$15,000	(\$15,000)	(50.0%)	
VEHICLE REPAIRS/MAINT.	-	\$1,088	\$2,000	\$2,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$555	\$55	-	-	\$0	-	
R & M SIDEWALK REPAIR	-	-	\$3,000	\$3,000	\$0	0.0%	
R & M RESURFACING/PLANING	-	\$17,131	-	-	\$0	-	
PRINTING & BINDING	\$23	\$64	\$400	\$400	\$0	0.0%	
LAUNDRY & DRY CLEANING	\$13,705	\$15,816	\$14,500	\$14,500	\$0	0.0%	
REFUSE SERVICE	-	-	\$800	\$800	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$197,036	\$147,909	\$150,700	\$135,700	(\$15,000)	(10.0%)	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$51,974	\$57,449	\$60,000	\$60,000	\$0	0.0%	
EQUIPMENT FUND PARTS	\$84,792	\$122,860	\$100,000	\$100,000	\$0	0.0%	
EQUIPMENT FUND LABOR	\$99,220	\$125,081	\$150,000	\$150,000	\$0	0.0%	
GROUPS LABOR	\$55,116	\$321,998	\$294,000	\$294,000	\$0	0.0%	
GROUPS PARTS	\$1,234	-	-	-	\$0	-	
GROUPS EQUIPMENT	\$7,707	-	-	-	\$0	-	
INTERNAL SERVICES TOTAL	\$300,044	\$627,388	\$604,000	\$604,000	\$0	0.0%	
OTHER CHARGES							
ELECTRICAL SERVICES	\$10,628	\$8,874	\$8,700	\$8,700	\$0	0.0%	
HEATING SERVICES	\$4,813	\$9,057	\$9,000	\$9,000	\$0	0.0%	
WATER & SEWER	\$922	\$16,566	\$5,000	\$5,000	\$0	0.0%	
TELECOMMUNICATIONS	\$10,007	\$9,824	\$14,000	\$14,000	\$0	0.0%	
PROPERTY INSURANCE	\$4,890	-	-	-	\$0	-	
MOTOR VEHICLE INSURANCE	\$13,952	\$13,432	\$15,000	\$15,000	\$0	0.0%	
EQUIPMENT	\$6,279	\$5,858	\$5,000	\$5,000	\$0	0.0%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
OFFICE EQUIPMENT	\$419	\$0	\$1,200	\$1,200	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$31	-	-	\$0	-
TRAINING & EDUCATION	\$974	\$2,751	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$200	-	-	\$0	-
MISC CHARGES & FEES	\$62	\$20	-	-	\$0	-
OFFICE SUPPLIES	\$1,116	\$611	\$500	\$500	\$0	0.0%
FOOD & FOOD SERVICE	\$1,542	\$3,329	\$2,000	\$2,000	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$20,452	\$15,230	\$15,000	\$30,000	\$15,000	100.0%
MEDICAL & LABORATORY	\$603	\$3,478	-	-	\$0	-
LAUNDRY & JANITORIAL	\$3,431	\$2,329	\$1,500	\$1,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$8,280	\$8,867	\$10,000	\$10,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$370	\$197	\$300	\$300	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$8,171	\$16,822	\$15,000	\$15,000	\$0	0.0%
UNIFORMS & APPAREL	\$9,971	\$9,604	\$15,000	\$15,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$175	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$8,795	\$1,552	\$1,500	\$1,500	\$0	0.0%
STREETS & SIDEWALKS	\$35,661	\$39,635	\$50,000	\$50,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$590	\$692	-	-	\$0	-
OTHER CHARGES TOTAL	\$151,929	\$169,133	\$173,700	\$188,700	\$15,000	8.6%
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	-	\$62,620	\$120,000	\$0	(\$120,000)	(100.0%)
MOTOR VEHICLE & EQUIPMENT	-	\$74,918	-	-	\$0	-
CAPITAL CHARGES TOTAL	-	\$137,538	\$120,000	\$0	(\$120,000)	(100.0%)
EXPENSES TOTAL	\$1,371,934	\$1,746,561	\$1,832,500	\$1,518,400	(\$314,100)	(17.1%)

Highway Maintenance Storm Drainage - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$610	\$57,696	-	-	\$0	-
OTHER CHARGES	\$2,229	\$31,938	-	-	\$0	-
EXPENSES TOTAL	\$2,839	\$89,634	-	-	\$0	-

Highway Maintenance Street Lights - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
OTHER CHARGES						
ELECTRICAL SERVICES	\$451,975	\$403,708	\$518,600	\$475,000	(\$43,600)	(8.4%)
OTHER CHARGES TOTAL	\$451,975	\$403,708	\$518,600	\$475,000	(\$43,600)	(8.4%)
EXPENSES TOTAL	\$451,975	\$403,708	\$518,600	\$475,000	(\$43,600)	(8.4%)

Highway Maint Snow and Ice Removal - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$57,678	\$10,305	\$41,218	\$41,218	\$0	0.0%
OVERTIME	-	\$44	\$2,000	\$2,000	\$0	0.0%
FICA	\$4,289	\$764	\$2,883	\$2,883	\$0	0.0%
VRS-EMPLOYER	\$4,704	\$1,075	\$4,274	\$4,274	\$0	0.0%
INSURANCE - EMPLOYER	\$617	\$139	\$550	\$550	\$0	0.0%
VA LOCAL DISABILITY PLAN	\$147	\$36	\$200	\$200	\$0	0.0%
WORKER'S COMPENSATION	\$2,331	\$330	\$1,903	\$1,903	\$0	0.0%
BENEFITS ADMIN FEE	\$57	\$7	\$36	\$36	\$0	0.0%
VRS HEALTH INS CREDIT	\$46	\$7	\$36	\$36	\$0	0.0%
PERSONNEL TOTAL	\$69,868	\$12,707	\$53,100	\$53,100	\$0	0.0%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$11,456	-	\$25,000	\$25,000	\$0	0.0%
LOCAL MEDIA	\$395	-	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
CONTRACTUAL SERVICES TOTAL	\$11,852	-	\$25,000	\$25,000	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	-	-	\$100	\$100	\$0	0.0%
EQUIPMENT FUND PARTS	\$36,441	\$27,822	\$25,000	\$25,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$20,355	\$29,093	\$8,700	\$8,700	\$0	0.0%
GROUNDS LABOR	\$15,824	\$1,337	-	-	\$0	-
GROUNDS PARTS	\$17,837	\$2,652	-	-	\$0	-
GROUNDS EQUIPMENT	\$8,126	-	-	-	\$0	-
INTERNAL SERVICES TOTAL	\$98,584	\$60,904	\$33,800	\$33,800	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$1,100	\$961	\$3,800	\$3,800	\$0	0.0%
TRAINING & EDUCATION	\$1,816	\$861	-	-	\$0	-
FOOD & FOOD SERVICE	\$2,420	\$1,913	\$3,500	\$3,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	-	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$18,466	\$20,346	\$5,000	\$5,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,434	-	-	-	\$0	-
CHEMICALS	\$92,050	\$35,541	\$96,500	\$96,500	\$0	0.0%
OTHER CHARGES TOTAL	\$117,286	\$59,622	\$110,300	\$110,300	\$0	0.0%
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$16,275	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$16,275	-	-	-	\$0	-
EXPENSES TOTAL	\$313,866	\$133,233	\$222,200	\$222,200	\$0	0.0%

Highway Maintenance Traffic Signals- Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$240,180	\$281,682	\$374,490	\$432,915	\$58,425	15.6%
OVERTIME	\$29,775	\$25,095	\$10,000	\$10,000	\$0	0.0%
FICA	\$20,101	\$22,926	\$28,638	\$33,110	\$4,472	15.6%
VRS-EMPLOYER	\$24,639	\$28,639	\$39,022	\$49,512	\$10,490	26.9%
INSURANCE - EMPLOYER	\$3,226	\$3,683	\$5,018	\$5,801	\$783	15.6%
VA LOCAL DISABILITY PLAN	\$676	\$804	\$1,266	\$1,539	\$273	21.6%
WORKER'S COMPENSATION	\$13,687	\$11,755	\$15,392	\$17,793	\$2,401	15.6%
BENEFITS ADMIN FEE	\$191	\$208	\$2,208	\$8,100	\$5,892	266.8%
HEALTH INSURANCE	\$55,887	\$64,540	\$82,104	\$99,984	\$17,880	21.8%
VRS HEALTH INS CREDIT	\$238	\$192	\$262	\$346	\$84	32.1%
PERSONNEL TOTAL	\$388,599	\$439,523	\$558,400	\$659,100	\$100,700	18.0%
CONTRACTUAL SERVICES						
TRAINING/EDUCATION	-	\$233	-	-	\$0	-
REPAIRS & MAINTENANCE	\$45,427	\$50,951	\$50,000	\$50,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$746	\$1,665	\$1,500	\$1,500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$555	\$55	-	-	\$0	-
R & M STREET STRIPING	\$56,247	\$74,950	\$95,000	\$150,000	\$55,000	57.9%
PRINTING & BINDING	\$23	-	\$100	\$100	\$0	0.0%
MISS UTILITY SERVICE	\$933	\$1,162	\$700	\$700	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$103,931	\$129,017	\$147,300	\$202,300	\$55,000	37.3%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$6,638	\$9,927	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT FUND PARTS	\$7,355	\$6,969	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$15,448	\$11,306	\$18,000	\$18,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$29,441	\$28,202	\$38,000	\$38,000	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$60,692	\$66,305	\$68,400	\$68,400	\$0	0.0%
HEATING SERVICES	\$3,919	\$4,891	\$1,500	\$1,500	\$0	0.0%
POSTAL SERVICES	\$506	\$149	\$400	\$400	\$0	0.0%
TELECOMMUNICATIONS	\$31,540	\$28,703	\$25,000	\$40,000	\$15,000	60.0%
MOTOR VEHICLE INSURANCE	\$4,512	\$3,809	\$3,900	\$3,900	\$0	0.0%
EQUIPMENT	-	-	\$2,000	\$2,000	\$0	0.0%
TRAINING & EDUCATION	\$0	\$1,435	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$790	\$1,030	\$700	\$700	\$0	0.0%
MISC CHARGES & FEES	\$44	\$5	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
OFFICE SUPPLIES	\$60	\$63	\$1,000	\$1,000	\$0	0.0%
FOOD & FOOD SERVICE	\$100	\$91	\$300	\$300	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$139	-	\$1,000	\$1,000	\$0	0.0%
MEDICAL & LABORATORY	-	\$1,540	-	-	\$0	-
LAUNDRY & JANITORIAL	\$1,421	\$1,059	\$500	\$500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$46,359	\$84,271	\$80,000	\$72,000	(\$8,000)	(10.0%)
VEHICLE & EQUIPMENT FUELS	\$239	\$839	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$1,011	\$3,430	\$4,000	\$4,000	\$0	0.0%
UNIFORMS & APPAREL	\$6,734	\$2,939	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$2,745	\$10,716	\$500	\$500	\$0	0.0%
SIGNS	\$67,204	\$83,854	\$75,000	\$75,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$50	\$692	-	-	\$0	-
PAYMENT MARKING MATERIALS	\$21,608	\$33,146	\$65,000	\$80,000	\$15,000	23.1%
OTHER CHARGES TOTAL	\$249,672	\$328,969	\$341,700	\$363,700	\$22,000	6.4%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$10,350	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	-	\$41,020	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$10,350	\$41,020	-	-	\$0	-
EXPENSES TOTAL	\$781,992	\$966,729	\$1,085,400	\$1,263,100	\$177,700	16.4%

Highway Maintenance Trees - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$47,793	\$64,014	\$72,225	\$98,588	\$26,363	36.5%
OVERTIME	\$987	\$1,058	\$1,000	\$1,000	\$0	0.0%
FICA	\$3,532	\$5,028	\$5,487	\$7,581	\$2,094	38.2%
VRS-EMPLOYER	\$5,061	\$6,571	\$7,526	\$12,008	\$4,482	59.6%
INSURANCE - EMPLOYER	\$662	\$845	\$968	\$1,321	\$353	36.5%
VA LOCAL DISABILITY PLAN	\$261	\$333	\$381	\$520	\$139	36.5%
WORKER'S COMPENSATION	\$1,556	\$1,041	\$1,242	\$2,693	\$1,451	116.8%
BENEFITS ADMIN FEE	\$38	\$36	\$276	\$1,575	\$1,299	470.7%
HEALTH INSURANCE	\$12,137	\$7,944	\$7,944	\$15,435	\$7,491	94.3%
VRS HEALTH INS CREDIT	\$49	\$44	\$51	\$79	\$28	54.9%
PERSONNEL TOTAL	\$72,075	\$86,913	\$97,100	\$140,800	\$43,700	45.0%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$2,706	\$15,000	-	-	\$0	-
TRAINING/EDUCATION	-	\$59	-	-	\$0	-
REPAIRS & MAINTENANCE	\$157,697	\$199,211	\$171,300	\$171,300	\$0	0.0%
PRINTING & BINDING	\$118	\$66	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$160,521	\$214,335	\$171,500	\$171,500	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$2,566	\$5,034	\$2,500	\$2,500	\$0	0.0%
EQUIPMENT FUND PARTS	\$3,422	\$2,346	\$2,000	\$2,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$4,231	\$3,703	\$6,000	\$6,000	\$0	0.0%
GROUNDS LABOR	-	-	\$36,000	\$36,000	\$0	0.0%
GROUNDS PARTS	-	-	\$2,800	\$2,800	\$0	0.0%
INTERNAL SERVICES TOTAL	\$10,219	\$11,083	\$49,300	\$49,300	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	-	-	\$100	\$100	\$0	0.0%
TELECOMMUNICATIONS	\$510	\$505	\$1,000	\$1,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$2,315	\$2,140	\$2,200	\$2,200	\$0	0.0%
EQUIPMENT	\$1,116	\$5,235	-	-	\$0	-
OFFICE EQUIPMENT	\$759	\$1,492	\$800	\$800	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$274	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	-	\$1,036	\$1,500	\$1,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$280	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	-	\$360	\$300	\$300	\$0	0.0%
FOOD & FOOD SERVICE	\$20	\$126	\$100	\$100	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$9,261	\$7,384	\$7,500	\$7,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$80	\$1,051	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
VEHICLE & EQUIPMENT FUELS	\$124	\$1,536	\$200	\$200	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$661	\$36	\$1,500	\$1,500	\$0	0.0%
UNIFORMS & APPAREL	\$1,639	\$3,244	\$1,900	\$1,900	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$173	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	-	\$1,442	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$16,484	\$26,315	\$18,400	\$18,400	\$0	0.0%
EXPENSES TOTAL	\$259,299	\$338,645	\$336,300	\$380,000	\$43,700	13.0%

Highway Maintenance Expense Total

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses	\$3,498,102	\$4,079,294	\$4,387,000	\$4,312,000	(\$75,000)	(1.7%)

TRANSIT FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

Winchester Transit directly operates public transportation services within the City of Winchester through two (2) fixed routes, demand response/micro-transit service, and a complimentary Americans with Disabilities Act (ADA) para-transit service.

STRATEGIC PLAN GOALS

Strategic Plan Goal 4

To provide Winchester City residents with cost-effective and reliable public transportation throughout the City.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Ridership	85,334	134,223	180,625	181,306	200,000
Vehicle Revenue Miles	175,322	185,237	226,791	331,246	400,000
Vehicle Revenue Hours	16,508	17,238	20,219	25,268	29,000
Reportable Incidents	4	2	8	10	6
Injuries	0	0	1	2	0
<i>FY 2021 Actuals are lower due to COVID-19</i>					

REVENUE AND EXPENDITURE SUMMARY

Transit Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$37,297	\$30,747	\$30,200	\$344,730	\$314,530	1,041.5%
State	\$395,822	\$380,929	\$427,100	\$491,200	\$64,100	15.0%
Federal	\$931,874	\$1,782,675	\$1,407,600	\$1,844,100	\$436,500	31.0%
Other Financing Sources	-	\$168,392	\$459,100	\$629,970	\$170,870	37.2%
REVENUES TOTAL	\$1,364,993	\$2,362,743	\$2,324,000	\$3,310,000	\$986,000	42.4%

STAFFING SUMMARY

FTE by Division - Transit Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fixed Route	11	15	16	22	18
Paratransit	3	3	3	3	3

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE AMOUNT	14	18	19	25	21

Transit Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$923,871	\$1,296,331	\$1,539,800	\$1,819,300	\$279,500	18.2%
CONTRACTUAL SERVICES	\$59,475	\$91,271	\$292,900	\$183,200	(\$109,700)	(37.5%)
INTERNAL SERVICES	\$331,466	\$371,774	\$413,000	\$558,000	\$145,000	35.1%
OTHER CHARGES	\$46,012	\$90,438	\$78,300	\$117,500	\$39,200	50.1%
CAPITAL CHARGES	-	\$505,047	-	\$632,000	\$632,000	-
OTHER	-	\$0	-	-	\$0	-
EXPENSES TOTAL	\$1,360,824	\$2,354,860	\$2,324,000	\$3,310,000	\$986,000	42.4%

REVENUE DETAIL

Transit Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	-	\$27	-	-	\$0	-
CHARGES FOR SERVICES						
FIXED-ROUTE ADULT FARE	-	-	-	\$73,680	\$73,680	-
FIXED-ROUTE HALF FARE	-	-	-	\$13,860	\$13,860	-
PARATRANSIT METER FARES	-	-	-	\$227,190	\$227,190	-
ADVERTISING	\$36,680	\$30,720	\$30,000	\$30,000	\$0	0.0%
PARATRANSIT HALF FARE	(\$10)	-	-	-	\$0	-
CHARGES FOR SERVICES TOTAL	\$36,670	\$30,720	\$30,000	\$344,730	\$314,730	1,049.1%
MISCELLANEOUS REVENUE	\$627	-	\$200	\$0	(\$200)	(100.0%)
LOCAL TOTAL	\$37,297	\$30,747	\$30,200	\$344,730	\$314,530	1,041.5%
State						
STATE CATEGORICAL FUNDS						
FORMULA ASSISTANCE	\$395,822	\$380,929	\$427,100	\$428,000	\$900	0.2%
CAPITAL PROJECTS	-	-	-	\$63,200	\$63,200	-
STATE CATEGORICAL FUNDS TOTAL	\$395,822	\$380,929	\$427,100	\$491,200	\$64,100	15.0%
STATE TOTAL	\$395,822	\$380,929	\$427,100	\$491,200	\$64,100	15.0%
Federal						
CATEGORICAL AID	\$931,874	\$1,782,675	\$1,407,600	\$1,844,100	\$436,500	31.0%
FEDERAL TOTAL	\$931,874	\$1,782,675	\$1,407,600	\$1,844,100	\$436,500	31.0%
Other Financing Sources						
NON-REVENUE RECEIPTS						
INSURANCE RECOVERIES	-	\$21,892	-	-	\$0	-
CITY GENERAL FUND	-	\$146,500	\$459,100	\$629,970	\$170,870	37.2%
NON-REVENUE RECEIPTS TOTAL	-	\$168,392	\$459,100	\$629,970	\$170,870	37.2%
OTHER FINANCING SOURCES TOTAL	-	\$168,392	\$459,100	\$629,970	\$170,870	37.2%
REVENUES TOTAL	\$1,364,993	\$2,362,743	\$2,324,000	\$3,310,000	\$986,000	42.4%

EXPENDITURE DETAIL

Transit Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$609,010	\$830,973	\$999,838	\$1,068,236	\$68,398	6.8%
OVERTIME	\$46,911	\$88,520	\$65,000	\$100,000	\$35,000	53.8%
NON-CLASSIFIED REGULAR	\$4,142	\$15,016	\$40,000	\$145,000	\$105,000	262.5%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
FICA	\$48,988	\$69,471	\$76,482	\$100,571	\$24,089	31.5%	
VRS-EMPLOYER	\$59,129	\$83,711	\$104,152	\$122,228	\$18,076	17.4%	
INSURANCE - EMPLOYER	\$7,739	\$10,764	\$13,394	\$14,371	\$977	7.3%	
VA LOCAL DISABILITY PLAN	\$1,292	\$2,082	\$3,599	\$4,011	\$412	11.4%	
WORKER'S COMPENSATION	\$14,299	\$16,318	\$20,724	\$22,661	\$1,937	9.3%	
BENEFITS ADMIN FEE	\$516	\$625	\$5,720	\$18,968	\$13,248	231.6%	
HEALTH INSURANCE	\$131,275	\$178,289	\$210,191	\$222,395	\$12,204	5.8%	
VRS HEALTH INS CREDIT	\$570	\$562	\$700	\$859	\$159	22.7%	
PERSONNEL TOTAL	\$923,871	\$1,296,331	\$1,539,800	\$1,819,300	\$279,500	18.2%	
CONTRACTUAL SERVICES							
HEALTH CARE SERVICES	\$1,426	\$270	\$1,200	\$1,200	\$0	0.0%	
MANAGEMENT CONSULTING	-	-	\$100,000	\$0	(\$100,000)	(100.0%)	
OTHER PROFESSIONAL SERV	\$2,000	\$410	\$3,000	\$31,000	\$28,000	933.3%	
TRAINING/EDUCATION	-	\$446	-	-	\$0	-	
REPAIRS & MAINTENANCE	\$17,172	\$41,802	\$18,000	\$20,000	\$2,000	11.1%	
VEHICLE REPAIRS/MAINT.	\$11,484	\$3,669	\$28,000	\$20,000	(\$8,000)	(28.6%)	
COMPUTER HARDWARE/SOFTWAR	\$22,450	\$23,773	\$132,000	\$95,000	(\$37,000)	(28.0%)	
PRINTING & BINDING	\$2,496	\$18,735	\$7,000	\$12,000	\$5,000	71.4%	
LOCAL MEDIA	-	-	\$500	\$800	\$300	60.0%	
LAUNDRY & DRY CLEANING	\$2,447	\$2,167	\$3,200	\$3,200	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$59,475	\$91,271	\$292,900	\$183,200	(\$109,700)	(37.5%)	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$89,231	\$121,591	\$148,000	\$188,000	\$40,000	27.0%	
EQUIPMENT FUND PARTS	\$103,639	\$107,232	\$100,000	\$150,000	\$50,000	50.0%	
EQUIPMENT FUND LABOR	\$138,596	\$142,951	\$165,000	\$220,000	\$55,000	33.3%	
INTERNAL SERVICES TOTAL	\$331,466	\$371,774	\$413,000	\$558,000	\$145,000	35.1%	
OTHER CHARGES							
ELECTRICAL SERVICES	\$4,495	\$4,970	\$7,000	\$6,000	(\$1,000)	(14.3%)	
HEATING SERVICES	\$4,250	\$3,330	\$3,500	\$3,500	\$0	0.0%	
WATER & SEWER	\$4,198	\$1,520	\$4,200	\$2,500	(\$1,700)	(40.5%)	
POSTAL SERVICES	\$270	\$431	\$300	\$500	\$200	66.7%	
TELECOMMUNICATIONS	\$4,479	\$6,204	\$6,000	\$10,000	\$4,000	66.7%	
PROPERTY INSURANCE	\$1,587	\$1,560	\$2,000	\$2,000	\$0	0.0%	
MOTOR VEHICLE INSURANCE	\$9,197	\$8,501	\$13,000	\$13,000	\$0	0.0%	
GENERAL LIABILITY	\$1,398	\$4,651	\$1,500	\$4,000	\$2,500	166.7%	
MILEAGE & TRANSPORTATION	-	\$65	\$500	\$500	\$0	0.0%	
TRAINING & EDUCATION	\$975	\$64	\$1,000	\$2,000	\$1,000	100.0%	
DUES & ASSOC MEMBERSHIPS	\$350	\$350	\$1,000	\$1,000	\$0	0.0%	
MISC CHARGES & FEES	-	\$855	-	-	\$0	-	
OFFICE SUPPLIES	\$1,353	\$1,329	\$1,500	\$1,500	\$0	0.0%	
FOOD & FOOD SERVICE	\$165	\$153	-	\$300	\$300	-	
MEDICAL & LABORATORY	\$1,563	\$4,688	\$600	\$4,000	\$3,400	566.7%	
LAUNDRY & JANITORIAL	\$2,091	\$3,418	\$2,000	\$3,000	\$1,000	50.0%	
BLDG REPAIR/MAINTENANCE	\$32	-	\$200	\$12,000	\$11,800	5,900.0%	
VEHICLE & EQUIPMENT FUELS	\$1,589	\$277	-	-	\$0	-	
VEHICLE/EQUIPMT SUPPLIES	\$695	\$1,110	\$15,000	\$11,000	(\$4,000)	(26.7%)	
UNIFORMS & APPAREL	\$3,421	\$6,287	\$4,000	\$22,000	\$18,000	450.0%	
OTHER OPERATING SUPPLIES	\$3,206	\$17,218	\$15,000	\$15,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$699	\$23,458	-	\$3,700	\$3,700	-	
OTHER CHARGES TOTAL	\$46,012	\$90,438	\$78,300	\$117,500	\$39,200	50.1%	
CAPITAL CHARGES							
MOTOR VEHICLE & EQUIPMENT	-	-	-	\$632,000	\$632,000	-	
BUILDING IMPROVEMENTS	-	\$101,346	-	-	\$0	-	
MACHINERY & EQUIPMENT	-	\$111,955	-	-	\$0	-	
MOTOR VEHICLE & EQUIPMENT	-	\$132,354	-	-	\$0	-	
EDP EQUIPMENT & HARDWARE	-	\$159,392	-	-	\$0	-	
CAPITAL CHARGES TOTAL	-	\$505,047	-	\$632,000	\$632,000	-	
OTHER	-	\$0	-	-	\$0	-	
EXPENSES TOTAL	\$1,360,824	\$2,354,860	\$2,324,000	\$3,310,000	\$986,000	42.4%	

EMERGENCY MEDICAL SERVICES (EMS) FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Fee for Service program provides an effective mechanism for the revenue recovery of services provided for emergency medical transport. The City of Winchester began its Fee for Service program on July 1, 2006.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 3):

- Provide courteous and compassionate service for all patients and their families.
- Continue to maintain the collection rate and to generate revenue, while providing quality, compassionate service.

REVENUE AND EXPENDITURE SUMMARY

EMS Fund - Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%
REVENUES TOTAL	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%

EMS Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$845,958	\$899,407	\$877,500	\$908,700	\$31,200	3.6%
CONTRACTUAL SERVICES	\$220,068	\$206,932	\$316,400	\$302,140	(\$14,260)	(4.5%)
OTHER CHARGES	\$235,787	\$279,086	\$156,100	\$189,160	\$33,060	21.2%
EXPENSES TOTAL	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%

STAFFING SUMMARY

EMS Fund - EMS

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Emergency Medical Services	11	11	11	11	11
FTE AMOUNT	11	11	11	11	11

REVENUE DETAIL

EMS Fund Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$339	\$1,722	\$2,000	\$2,000	\$0	0.0%
REVENUE-USE OF MONEY/PROP TOTAL	\$339	\$1,722	\$2,000	\$2,000	\$0	0.0%
CHARGES FOR SERVICES						
EMS TRANSPORT FEES	\$1,301,474	\$1,383,703	\$1,348,000	\$1,398,000	\$50,000	3.7%
CHARGES FOR SERVICES TOTAL	\$1,301,474	\$1,383,703	\$1,348,000	\$1,398,000	\$50,000	3.7%
LOCAL TOTAL	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%
REVENUES TOTAL	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%

EXPENDITURE DETAIL

EMS Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$514,880	\$543,404	\$568,919	\$594,427	\$25,508	4.5%
OVERTIME	\$110,885	\$99,494	\$34,126	\$34,126	\$0	0.0%
FICA	\$42,669	\$43,828	\$43,619	\$46,172	\$2,553	5.9%
VRS-EMPLOYER	\$46,488	\$49,344	\$59,312	\$61,846	\$2,534	4.3%
VRS - LODA	\$58	\$7,500	-	-	\$0	-
INSURANCE - EMPLOYER	\$6,086	\$8,231	\$7,639	\$8,088	\$449	5.9%
VA LOCAL DISABILITY PLAN	\$220	\$199	\$264	\$277	\$13	4.9%
WORKER'S COMPENSATION	\$24,604	\$20,657	\$23,533	\$24,669	\$1,136	4.8%
BENEFITS ADMIN FEE	\$334	\$312	\$3,036	\$9,900	\$6,864	226.1%
HEALTH INSURANCE	\$99,286	\$126,108	\$136,632	\$128,712	(\$7,920)	(5.8%)
VRS HEALTH INS CREDIT	\$449	\$331	\$420	\$483	\$63	15.0%
PERSONNEL TOTAL	\$845,958	\$899,407	\$877,500	\$908,700	\$31,200	3.6%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$2,994	\$4,587	\$1,300	\$1,300	\$0	0.0%
OTHER PROFESSIONAL SERV	\$57,012	\$55,285	\$67,500	\$69,900	\$2,400	3.6%
REPAIRS & MAINTENANCE	-	\$0	\$45,400	\$45,400	\$0	0.0%
VEHICLE REPAIRS/MAINT.	-	\$8,238	\$56,100	\$39,440	(\$16,660)	(29.7%)
COMPUTER HARDWARE/SOFTWAR	-	-	\$500	\$500	\$0	0.0%
PRINTING & BINDING	-	-	\$600	\$600	\$0	0.0%
LAUNDRY & DRY CLEANING	\$62	\$823	\$1,000	\$1,000	\$0	0.0%
VOLUNTEER FIRE STATIONS	\$160,000	\$138,000	\$144,000	\$144,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$220,068	\$206,932	\$316,400	\$302,140	(\$14,260)	(4.5%)
OTHER CHARGES						
POSTAL SERVICES	\$132	\$145	\$100	\$100	\$0	0.0%
OFFICE EQUIPMENT	\$170	\$190	\$400	\$400	\$0	0.0%
TRAINING & EDUCATION	\$1,088	\$1,190	\$4,000	\$4,000	\$0	0.0%
VOLUNTEER FIRE DEPARTMENT	\$182,416	\$195,874	\$65,000	\$95,660	\$30,660	47.2%
MISC CHARGES & FEES	\$2,443	\$2,907	\$5,000	\$5,000	\$0	0.0%
OFFICE SUPPLIES	\$4	\$28	\$200	\$200	\$0	0.0%
MEDICAL & LABORATORY	\$33,838	\$69,185	\$67,500	\$69,900	\$2,400	3.6%
LAUNDRY & JANITORIAL	-	-	\$250	\$250	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$35	\$51	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	-	\$1,526	-	-	\$0	-
UNIFORMS & APPAREL	\$14,499	\$5,003	\$10,900	\$10,900	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,162	\$2,799	\$2,750	\$2,750	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$188	-	-	\$0	-
OTHER CHARGES TOTAL	\$235,787	\$279,086	\$156,100	\$189,160	\$33,060	21.2%
EXPENSES TOTAL	\$1,301,813	\$1,385,425	\$1,350,000	\$1,400,000	\$50,000	3.7%

WINCHESTER-FREDERICK COUNTY CONVENTION & VISITORS BUREAU (CVB) FUND

FY 2025 ANNUAL BUDGET

DESCRIPTION

The Winchester-Frederick County Convention & Visitors Bureau (CVB) is the official destination marketing organization for the City of Winchester and Frederick County. The mission of the CVB is to strengthen the area economy by marketing our city, county and communities as a destination, enhancing the visitor experience, and supporting tourism product development and advocacy.



STRATEGIC PLAN GOALS

Goals (Strategic Plan Goal 3):

- Continually expand and improve our marketing of Winchester-Frederick County as a premier sport, leisure, wedding, group tour and meeting destination in the Shenandoah Valley.
- Bolster local pride and tourism industry awareness in our local community.
- Utilize cutting edge technology to maximize the efficiency, effectiveness and reach of our advertising, such as “moments” and behavioral targeting, location and mobile data tracking, AI applications and more as they are developed.
- Use the “Find Your Frontier” marketing campaign to drive awareness and excitement of our destination through a robust digital, social media, video, print and direct mail campaign through at least 9 months of the 2024 campaign calendar years (April through December).
- Continue to support the development of new tourism product, including restaurants, shops, breweries, wineries, and attractions.

- Support diversity through our marketing, imagery, partnerships, and historical efforts such as Native American and African American interpretive historical markers.
- Advance the use of technology in marketing and tourism promotion by continuing the creation of a digital footprint through our website, social media platforms and digital marketing.
- Continually expand and improve our outreach to civic organizations, develop after hours and special events at the Visitor Center.
- Develop our relationship with the Virginia Film Office to increase our area’s visibility to filmmakers, and educate our community (businesses, non-profits and residents) on how to make their properties visible to filmmakers.

Objectives:

- Grow and improve the “pop up visitor center” in Old Town Winchester during the peak summer and fall seasons using a seasonal travel counselor staff member.
- Continue to grow the very successful Winter Village holiday market in Old Town, and use 2024 as the hand-off year of the event to the newly formed Main street Winchester organization.
- Continue and creatively develop our ongoing “We Are the Core” campaign to raise local pride, engage workforce in hospitality jobs, and encourage stay-cations and increased local spending by residents.
- Implement and manage our Sports Tourism marketing initiative designed to position our destination to sports teams.
- Finalize installation of ten interpretive historical markers focusing on Native American and African American stories and develop PR and small unveiling ceremonies for them by Fall 2024.
- Continue to draw organic attention to the area by working with vetted travel writers, the Virginia Tourism PR team, bloggers, and influencers.
- Supplement revenue through co-op advertising, visitor guide ads, trolley rentals and gift shop sales.
- Continue efforts to build stronger relationships with local, regional, and state stakeholders.
- Continue to develop and engage with regional marketing partnerships such as the Shenandoah Valley Tourism Partnership, Shenandoah Valley Travel Association, Frederick County Homesteaders, and others.

Performance Measures:

- Increase the month-over month number of visitors to www.visitwinchesterva.com by 10% and maintain our time on site.
- Increase owned image portfolio by 25 professional images and 12 minutes of professional video each year.
- Increase the month-over-month engagement on Facebook, Instagram by 2% each.
- Increase local producer/artist representation at the Visitor’s Center by 2 local producers each year and increase per capita spending by 5% each year.
- Raise \$25,000 in revenue through visitor guide ad sales and \$35,000 in Visitor Center gift shop sales.
- Match or exceed combined City/County hotel occupancy rate and RevPAR (revenue per available room) year-over-year over 2022/23 numbers.
- Continue to produce one monthly featurette video per month to highlight various businesses throughout the City and County.
- Hold 2 semi-annual Newcomer’s Events at the Visitor Center on the 1st Thursday of April and October to provide information and networking to new residents in our community.

REVENUE AND EXPENDITURE SUMMARY

Tourism Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$630,186	\$703,521	\$672,500	\$673,500	\$1,000	0.1%
Federal	-	\$65,000	-	-	\$0	-
Other Financing Sources	\$150,500	\$150,500	\$317,500	\$317,500	\$0	0.0%
REVENUES TOTAL	\$780,686	\$919,021	\$990,000	\$991,000	\$1,000	0.1%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL	\$245,291	\$295,519	\$307,200	\$336,400	\$29,200	9.5%	
CONTRACTUAL SERVICES	\$293,173	\$395,833	\$596,500	\$568,500	(\$28,000)	(4.7%)	
INTERNAL SERVICES	\$1,119	\$4,758	\$5,500	\$5,500	\$0	0.0%	
OTHER CHARGES	\$70,732	\$77,509	\$80,800	\$80,600	(\$200)	(0.2%)	
EXPENSES TOTAL	\$610,315	\$773,619	\$990,000	\$991,000	\$1,000	0.1%	

STAFFING SUMMARY

Tourism

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Tourism	2	3	3	3	3
FTE AMOUNT	2	3	3	3	3

REVENUE DETAIL

Tourism Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% Change	
Revenues							
Local							
REVENUE-USE OF MONEY/PROP	\$0	\$1,506	\$27	\$1,027	\$1,000	3,703.7%	
MISCELLANEOUS REVENUE							
SPECIAL EVENTS	\$23,415	\$22,757	\$28,000	\$28,000	\$0	0.0%	
OTHER FUNDS	-	\$10,000	-	-	\$0	-	
GIFT SHOP SALES	\$35,920	\$34,329	\$33,000	\$33,000	\$0	0.0%	
FREDERICK COUNTY	\$567,063	\$609,929	\$606,473	\$606,473	\$0	0.0%	
MISCELLANEOUS	\$3,789	-	\$5,000	\$5,000	\$0	0.0%	
MISCELLANEOUS REVENUE TOTAL	\$630,186	\$677,015	\$672,473	\$672,473	\$0	0.0%	
RECOVERED COSTS	-	\$25,000	-	-	\$0	-	
LOCAL TOTAL	\$630,186	\$703,521	\$672,500	\$673,500	\$1,000	0.1%	
Federal							
CATEGORICAL AID	-	\$65,000	-	-	\$0	-	
FEDERAL TOTAL	-	\$65,000	-	-	\$0	-	
Other Financing Sources							
NON-REVENUE RECEIPTS	\$150,500	\$150,500	\$317,500	\$317,500	\$0	0.0%	
OTHER FINANCING SOURCES TOTAL	\$150,500	\$150,500	\$317,500	\$317,500	\$0	0.0%	
REVENUES TOTAL	\$780,686	\$919,021	\$990,000	\$991,000	\$1,000	0.1%	

EXPENDITURE DETAIL

Tourism Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$153,953	\$185,220	\$200,190	\$210,311	\$10,121	5.1%	
OVERTIME	\$46	\$48	-	-	\$0	-	
NON-CLASSIFIED REGULAR	\$36,824	\$45,537	\$42,000	\$53,700	\$11,700	27.9%	
FICA	\$14,239	\$17,262	\$15,714	\$16,465	\$751	4.8%	
VRS-EMPLOYER	\$15,800	\$19,189	\$20,816	\$22,039	\$1,223	5.9%	
INSURANCE - EMPLOYER	\$2,068	\$2,468	\$2,677	\$2,813	\$136	5.1%	
VA LOCAL DISABILITY PLAN	\$153	\$213	\$239	\$251	\$12	5.0%	
WORKER'S COMPENSATION	\$162	\$160	\$140	\$147	\$7	5.0%	
BENEFITS ADMIN FEE	\$106	\$109	\$828	\$2,700	\$1,872	226.1%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
HEALTH INSURANCE	\$21,788	\$25,185	\$24,456	\$27,806	\$3,350	13.7%
VRS HEALTH INS CREDIT	\$153	\$129	\$140	\$168	\$28	20.0%
PERSONNEL TOTAL	\$245,291	\$295,519	\$307,200	\$336,400	\$29,200	9.5%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$56,080	\$95,252	\$75,000	\$77,000	\$2,000	2.7%
REPAIRS & MAINTENANCE	\$2,379	\$1,261	\$1,500	\$1,500	\$0	0.0%
VEHICLE REPAIRS/MAINT.	-	\$22	-	-	\$0	-
PRINTING & BINDING	\$28,763	\$66,993	\$30,000	\$30,000	\$0	0.0%
LOCAL MEDIA	\$205,951	\$232,304	\$490,000	\$460,000	(\$30,000)	(6.1%)
CONTRACTUAL SERVICES TOTAL	\$293,173	\$395,833	\$596,500	\$568,500	(\$28,000)	(4.7%)
INTERNAL SERVICES	\$1,119	\$4,758	\$5,500	\$5,500	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$5,229	\$3,931	\$5,000	\$5,000	\$0	0.0%
TELECOMMUNICATIONS	\$2,737	\$3,075	\$3,400	\$3,400	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$605	\$577	\$700	\$1,000	\$300	42.9%
GENERAL LIABILITY	\$629	\$1,008	\$800	\$800	\$0	0.0%
OFFICE EQUIPMENT	\$641	\$413	\$500	\$500	\$0	0.0%
BUILDINGS	\$15,900	\$15,900	\$15,900	\$15,900	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,850	\$2,551	\$6,000	\$3,000	(\$3,000)	(50.0%)
TRAINING & EDUCATION	\$3,219	\$8,092	\$8,800	\$8,800	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$3,680	\$2,785	\$5,500	\$3,000	(\$2,500)	(45.5%)
MISC CHARGES & FEES	\$1,119	\$3,747	\$1,000	\$1,000	\$0	0.0%
OFFICE SUPPLIES	\$1,280	\$2,332	\$1,000	\$1,000	\$0	0.0%
FOOD & FOOD SERVICE	\$687	\$2,119	\$1,000	\$1,000	\$0	0.0%
LAUNDRY & JANITORIAL	-	\$16	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	-	\$51	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$6,108	\$6,466	\$6,000	\$8,000	\$2,000	33.3%
OTHER OPERATING SUPPLIES	\$1,050	\$4,252	\$1,000	\$1,000	\$0	0.0%
MERCHANDISE FOR RESALE	\$25,987	\$19,573	\$22,000	\$25,000	\$3,000	13.6%
COMPUTER HARDWARE/SOFTWAR	\$12	\$621	\$2,000	\$2,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	-	-	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$70,732	\$77,509	\$80,800	\$80,600	(\$200)	(0.2%)
EXPENSES TOTAL	\$610,315	\$773,619	\$990,000	\$991,000	\$1,000	0.1%

LAW LIBRARY FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Law Library is located on the third floor of the Frederick/Winchester 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.

STRATEGIC PLAN GOALS

Strategic Plan - Goal 5

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

REVENUE AND EXPENDITURE SUMMARY

Law Library Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$22,449	\$24,869	\$20,000	\$25,000	\$5,000	25.0%
Other Financing Sources	-	-	\$20,000	\$0	(\$20,000)	(100.0%)
REVENUES TOTAL	\$22,449	\$24,869	\$40,000	\$25,000	(\$15,000)	(37.5%)

Law Library Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$3,103	-	-	-	\$0	-
OTHER CHARGES	\$55,101	\$46,395	\$40,000	\$25,000	(\$15,000)	(37.5%)
EXPENSES TOTAL	\$58,204	\$46,395	\$40,000	\$25,000	(\$15,000)	(37.5%)

REVENUE DETAIL

Law Library Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$0	\$79	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$0	\$79	-	-	\$0	-
CHARGES FOR SERVICES						
LAW LIBRARY CITY FEES	\$11,153	\$12,627	\$10,000	\$12,500	\$2,500	25.0%
LAW LIBRARY COUNTY FEES	\$11,296	\$12,163	\$10,000	\$12,500	\$2,500	25.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
CHARGES FOR SERVICES TOTAL	\$22,449	\$24,790	\$20,000	\$25,000	\$5,000	25.0%
LOCAL TOTAL	\$22,449	\$24,869	\$20,000	\$25,000	\$5,000	25.0%
Other Financing Sources						
NON-REVENUE RECEIPTS	-	-	\$20,000	\$0	(\$20,000)	(100.0%)
OTHER FINANCING SOURCES TOTAL	-	-	\$20,000	\$0	(\$20,000)	(100.0%)
REVENUES TOTAL	\$22,449	\$24,869	\$40,000	\$25,000	(\$15,000)	(37.5%)

EXPENDITURE DETAIL

Law Library Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
NON-CLASSIFIED REGULAR	\$3,103	-	-	-	\$0	-
PERSONNEL TOTAL	\$3,103	-	-	-	\$0	-
OTHER CHARGES						
TELECOMMUNICATIONS	\$3,541	\$3,312	\$3,600	\$3,600	\$0	0.0%
OFFICE EQUIPMENT	\$1,015	\$1,784	\$1,400	\$1,400	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$50,544	\$41,300	\$35,000	\$20,000	(\$15,000)	(42.9%)
OTHER CHARGES TOTAL	\$55,101	\$46,395	\$40,000	\$25,000	(\$15,000)	(37.5%)
EXPENSES TOTAL	\$58,204	\$46,395	\$40,000	\$25,000	(\$15,000)	(37.5%)

CITY CAPITAL IMPROVEMENT FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City Capital Improvement Fund is used to account for the financing and construction of capital projects of the general government. Financing is provided by general government revenue and bond issues. Click [here](#) for details of the Five-Year Capital Improvement Plan.

REVENUE AND EXPENDITURE SUMMARY

City Capital Improvement Fund Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$27,315	\$342,538	\$500,000	\$0	(\$500,000)	(100.0%)
State	\$4,963,917	\$264,077	\$2,500,000	\$7,355,000	\$4,855,000	194.2%
Federal	\$111,857	\$472,331	\$3,137,000	\$11,367,000	\$8,230,000	262.4%
Other Financing Sources	\$14,534,235	\$4,460,074	\$12,830,000	\$27,080,000	\$14,250,000	111.1%
REVENUES TOTAL	\$19,637,324	\$5,539,020	\$18,967,000	\$45,802,000	\$26,835,000	141.5%

City Capital Improvement - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CAPITAL CHARGES	\$16,715,511	\$8,826,020	\$18,967,000	\$45,802,000	\$26,835,000	141.5%
DEBT	\$232,681	-	-	-	\$0	-
Expenses	-	\$1,127,068	-	-	\$0	-
EXPENSES TOTAL	\$16,948,192	\$9,953,088	\$18,967,000	\$45,802,000	\$26,835,000	141.5%

REVENUE DETAIL

City Capital Improvement Fund Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$27,315	\$300,789	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$27,315	\$300,789	-	-	\$0	-
MISCELLANEOUS REVENUE						
PARKS & RECREATION	-	\$25,000	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	-	\$25,000	-	-	\$0	-
RECOVERED COSTS						
MISCELLANEOUS	-	-	\$500,000	\$0	(\$500,000)	(100.0%)
PUBLIC WORKS	-	\$16,749	-	-	\$0	-
RECOVERED COSTS TOTAL	-	\$16,749	\$500,000	\$0	(\$500,000)	(100.0%)
LOCAL TOTAL	\$27,315	\$342,538	\$500,000	\$0	(\$500,000)	(100.0%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
State						
STATE CATEGORICAL FUNDS	\$4,963,917	\$264,077	\$2,500,000	\$7,355,000	\$4,855,000	194.2%
STATE TOTAL	\$4,963,917	\$264,077	\$2,500,000	\$7,355,000	\$4,855,000	194.2%
Federal						
CATEGORICAL AID						
ISTEA GRANT	\$66,894	-	-	-	\$0	-
TRANSPORTATION IMPROVEMTS	\$44,963	\$472,331	\$3,137,000	\$11,367,000	\$8,230,000	262.4%
CAPITAL PROJECTS	\$0	-	-	-	\$0	-
CATEGORICAL AID TOTAL	\$111,857	\$472,331	\$3,137,000	\$11,367,000	\$8,230,000	262.4%
FEDERAL TOTAL	\$111,857	\$472,331	\$3,137,000	\$11,367,000	\$8,230,000	262.4%
Other Financing Sources						
NON-REVENUE RECEIPTS						
SBITAs	-	\$760,949	-	-	\$0	-
CAPITAL LEASE	-	\$1,346,162	-	-	\$0	-
PREMIUMS ON BONDS	\$1,083,235	-	-	-	\$0	-
SALE OF BONDS	\$11,960,000	-	\$9,850,000	\$24,775,000	\$14,925,000	151.5%
FUND BALANCE	-	-	\$100,000	\$0	(\$100,000)	(100.0%)
CITY GENERAL FUND	\$1,491,000	\$2,352,963	\$2,880,000	\$2,305,000	(\$575,000)	(20.0%)
NON-REVENUE RECEIPTS TOTAL	\$14,534,235	\$4,460,074	\$12,830,000	\$27,080,000	\$14,250,000	111.1%
OTHER FINANCING SOURCES TOTAL	\$14,534,235	\$4,460,074	\$12,830,000	\$27,080,000	\$14,250,000	111.1%
REVENUES TOTAL	\$19,637,324	\$5,539,020	\$18,967,000	\$45,802,000	\$26,835,000	141.5%

EXPENDITURE DETAIL

City Capital Improvement - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CAPITAL CHARGES						
COMMUNICATIONS EQUIPMENT	-	\$980,044	-	\$1,800,000	\$1,800,000	-
FACILITIES CONSTRUCTION	-	\$15,297	-	-	\$0	-
FACILITIES RENOVATIONS	-	\$26,536	\$1,000,000	\$11,300,000	\$10,300,000	1,030.0%
BUILDING IMPROVEMENTS	-	-	-	\$8,330,000	\$8,330,000	-
MOTOR VEHICLE & EQUIPMENT	-	-	\$1,400,000	\$0	(\$1,400,000)	(100.0%)
SIGNAGE	\$770	-	-	-	\$0	-
PLEASANT VALLEY RD PROJ	-	-	\$700,000	\$3,350,000	\$2,650,000	378.6%
N CAMERON/KENT ST IMPROV	\$1,274,538	\$284,988	-	-	\$0	-
PAPERMILL ROAD IMPROVMNTS	-	-	\$200,000	\$400,000	\$200,000	100.0%
STREETS/ROAD IMPROVEMENTS	-	-	\$250,000	\$1,290,000	\$1,040,000	416.0%
HOPE DRIVE IMPROVEMENTS	\$4,646,089	\$0	-	-	\$0	-
GREEN CIRCLE/SHAWNEE SPRG	\$512,920	\$102,414	\$1,300,000	\$400,000	(\$900,000)	(69.2%)
SAFE ROUTES TO SCHOOL	\$349,705	-	-	-	\$0	-
SIDEWALK REPAIR	\$45,449	\$2,327,615	\$3,750,000	\$1,500,000	(\$2,250,000)	(60.0%)
INDOOR POOL RENOVATIONS	-	\$64,157	-	-	\$0	-
LANDSCAPING	-	-	-	\$200,000	\$200,000	-
WAR MEMORIAL BLDG IMPROVE	-	-	\$80,000	\$0	(\$80,000)	(100.0%)
PARKS ATHLETIC FIELDS	-	\$146,654	\$1,150,000	\$0	(\$1,150,000)	(100.0%)
FACILITIES RENOVATIONS	-	-	\$240,000	\$90,000	(\$150,000)	(62.5%)
MILLWOOD AVENUE	-	-	\$2,000,000	\$10,250,000	\$8,250,000	412.5%
OLD TOWN IMPROVEMENTS	-	-	-	\$75,000	\$75,000	-
STREET RESURFACING	\$339,756	\$2,083,913	\$3,000,000	\$1,500,000	(\$1,500,000)	(50.0%)
BARNETT PARK IMPROVEMENTS	-	\$1,100	\$75,000	\$0	(\$75,000)	(100.0%)
OUTDOOR LIGHTING	-	\$108,000	-	\$340,000	\$340,000	-
SKATEPARK PROJECT	-	-	\$75,000	\$0	(\$75,000)	(100.0%)
VALLEY AVENUE RECONSTRUCT	\$4,241,917	\$2,144,332	-	-	\$0	-
STORM SEWER IMPROVEMENTS	-	\$193,442	-	-	\$0	-
PROPERTY ACQUISITION	\$5,008,493	\$42,419	-	-	\$0	-
SOCIAL SERVICE BLDG RENOV	-	\$174,333	\$360,000	\$0	(\$360,000)	(100.0%)
CITY HALL BLDG IMPROVMENT	-	\$0	-	-	\$0	-
TRAFFIC SIGNALS	\$295,873	\$130,776	\$2,387,000	\$2,577,000	\$190,000	8.0%
MIDDLE ROAD IMPROVEMENTS	-	-	\$400,000	\$1,400,000	\$1,000,000	250.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
ELECTRIC CHARGING STATION	-	-	\$600,000	\$0	(\$600,000)	(100.0%)
PEDESTRIAN BRIDGE	-	-	-	\$1,000,000	\$1,000,000	-
CAPITAL CHARGES TOTAL	\$16,715,511	\$8,826,020	\$18,967,000	\$45,802,000	\$26,835,000	141.5%
DEBT						
BOND ISSUANCE COSTS	\$232,681	-	-	-	\$0	-
DEBT TOTAL	\$232,681	-	-	-	\$0	-
Expenses						
LEASES	-	\$366,118	-	-	\$0	-
SBITAs	-	\$760,949	-	-	\$0	-
EXPENSES TOTAL	-	\$1,127,068	-	-	\$0	-
EXPENSES TOTAL	\$16,948,192	\$9,953,088	\$18,967,000	\$45,802,000	\$26,835,000	141.5%

EMPLOYEE BENEFITS FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Employee Benefits Fund is used to account for the receipt and payment of funds for City employee fringe benefits, including health insurance and worker's compensation. Cost reimbursement revenues paid by departments and agencies of the City, as well as participating employees, are used to provide the employee fringe benefits.

REVENUE AND EXPENDITURE SUMMARY

Employee Benefits Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$810,096	\$739,886	\$750,000	\$1,350,000	\$600,000	80.0%
REVENUES TOTAL	\$810,096	\$739,886	\$750,000	\$1,350,000	\$600,000	80.0%

Employee Benefits Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$588,560	\$707,012	\$736,000	\$1,336,000	\$600,000	81.5%
OTHER CHARGES	\$1,010	\$1,878	\$14,000	\$14,000	\$0	0.0%
EXPENSES TOTAL	\$589,569	\$708,891	\$750,000	\$1,350,000	\$600,000	80.0%

REVENUE DETAIL

Employee Benefits Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$0	\$1,147	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$0	\$1,147	-	-	\$0	-
MISCELLANEOUS REVENUE						
FLEX PLAN FORFEITURES	\$8,816	\$11,022	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$8,816	\$11,022	-	-	\$0	-
RECOVERED COSTS						
MISCELLANEOUS	\$76,963	\$9,722	\$50,000	\$50,000	\$0	0.0%
WELLNESS PROGRAMS	-	-	-	\$600,000	\$600,000	-
WORKERS COMPENSATION	\$724,317	\$717,995	\$700,000	\$700,000	\$0	0.0%
RECOVERED COSTS TOTAL	\$801,280	\$727,716	\$750,000	\$1,350,000	\$600,000	80.0%
LOCAL TOTAL	\$810,096	\$739,886	\$750,000	\$1,350,000	\$600,000	80.0%
REVENUES TOTAL	\$810,096	\$739,886	\$750,000	\$1,350,000	\$600,000	80.0%

EXPENDITURE DETAIL

Employee Benefits Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$6,364	\$14,000	\$10,000	\$610,000	\$600,000	6,000.0%
TRAINING/EDUCATION	-	-	\$20,000	\$20,000	\$0	0.0%
WORKERS COMPENSATION	\$577,411	\$685,420	\$696,000	\$696,000	\$0	0.0%
FOOD SERVICES	\$4,785	\$7,592	\$10,000	\$10,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$588,560	\$707,012	\$736,000	\$1,336,000	\$600,000	81.5%
OTHER CHARGES						
MISC CHARGES & FEES	\$1,010	\$698	\$14,000	\$14,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	-	\$1,180	-	-	\$0	-
OTHER CHARGES TOTAL	\$1,010	\$1,878	\$14,000	\$14,000	\$0	0.0%
EXPENSES TOTAL	\$589,569	\$708,891	\$750,000	\$1,350,000	\$600,000	80.0%

MAINTENANCE FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

Mission Statement: The Equipment Maintenance Team shall provide quality vehicle/equipment maintenance services by operating in a reliable, safe, timely, orderly and courteous manner to all City staff and departments, and in a cost-effective and transparent manner.

STRATEGIC PLAN GOALS

Goals and Objectives:

- Control fleet maintenance costs and minimize vehicle downtime by completing regular servicing and maintenance in line with manufacturer's recommendations
- Continue to improve and build on the technical skills of all technicians through relevant continuing education opportunities
- Maintain high levels of customer service and user satisfaction

REVENUE AND EXPENDITURE SUMMARY

Maintenance Fund Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$2,354,292	\$3,607,309	\$3,500,000	\$3,776,000	\$276,000	7.9%
REVENUES TOTAL	\$2,354,292	\$3,607,309	\$3,500,000	\$3,776,000	\$276,000	7.9%

Maintenance Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$907,493	\$1,709,065	\$1,571,400	\$1,711,300	\$139,900	8.9%
CONTRACTUAL SERVICES	\$300,846	\$414,584	\$282,200	\$344,900	\$62,700	22.2%
INTERNAL SERVICES	\$45,793	\$121,763	\$111,500	\$142,800	\$31,300	28.1%
OTHER CHARGES	\$1,213,701	\$1,597,114	\$1,534,900	\$1,577,000	\$42,100	2.7%
CAPITAL CHARGES	-	\$0	-	-	\$0	-
Expenses	-	\$0	-	-	\$0	-
EXPENSES TOTAL	\$2,467,833	\$3,842,526	\$3,500,000	\$3,776,000	\$276,000	7.9%

STAFFING SUMMARY

Maintenance Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Fleet Maintenance	9	9	9	9	9
Grounds Maintenance	0	12	12	12	12
FTE AMOUNT	9	21	21	21	21

REVENUE DETAIL

Maintenance Fund Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY2025 Variance	% Change
	FY2022	FY2023	FY2024	FY2025		
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$25	\$33	\$90	\$200	\$110	122.2%
REVENUE-USE OF MONEY/PROP TOTAL	\$25	\$33	\$90	\$200	\$110	122.2%
MISCELLANEOUS REVENUE						
SALE OF SURPLUS PROPERTY	-	\$7,088	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	-	\$7,088	-	-	\$0	-
RECOVERED COSTS						
EXTERNAL RECOVERIES	-	\$2,130	-	-	\$0	-
GROUND'S LABOR	\$242,316	\$952,039	\$992,000	\$1,004,000	\$12,000	1.2%
GROUND'S PARTS	\$16,983	\$3,517	-	-	\$0	-
GROUND'S EQUIPMENT	\$37,254	-	-	-	\$0	-
FUEL	\$747,613	\$1,053,968	\$1,034,000	\$1,059,000	\$25,000	2.4%
LABOR	\$804,530	\$987,101	\$871,660	\$1,009,500	\$137,840	15.8%
PARTS	\$505,572	\$601,432	\$602,250	\$703,300	\$101,050	16.8%
RECOVERED COSTS TOTAL	\$2,354,267	\$3,600,187	\$3,499,910	\$3,775,800	\$275,890	7.9%
LOCAL TOTAL	\$2,354,292	\$3,607,309	\$3,500,000	\$3,776,000	\$276,000	7.9%
REVENUES TOTAL	\$2,354,292	\$3,607,309	\$3,500,000	\$3,776,000	\$276,000	7.9%

EXPENDITURE DETAIL

Maintenance Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025		
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$589,913	\$901,489	\$943,406	\$1,042,368	\$98,962	10.5%
OVERTIME	\$44,773	\$85,712	\$75,000	\$75,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$11,089	\$139,515	\$110,000	\$110,000	\$0	0.0%
FICA	\$47,651	\$83,931	\$72,192	\$79,789	\$7,597	10.5%
VRS-EMPLOYER	\$50,601	\$173,263	\$98,334	\$118,050	\$19,716	20.1%
RETIREE HEALTH INSURANCE	\$1,778	\$62,887	-	-	\$0	-
INSURANCE - EMPLOYER	\$7,296	\$11,713	\$12,646	\$13,976	\$1,330	10.5%
VA LOCAL DISABILITY PLAN	\$2,282	\$3,453	\$3,716	\$3,666	(\$50)	(1.3%)
SUTA	\$0	\$1,338	-	-	\$0	-
WORKER'S COMPENSATION	\$15,493	\$24,990	\$23,365	\$25,753	\$2,388	10.2%
BENEFITS ADMIN FEE	\$469	\$749	\$5,851	\$19,305	\$13,454	229.9%
HEALTH INSURANCE	\$135,615	\$219,412	\$226,229	\$222,558	(\$3,671)	(1.6%)
VRS HEALTH INS CREDIT	\$534	\$612	\$661	\$835	\$174	26.3%
PERSONNEL TOTAL	\$907,493	\$1,709,065	\$1,571,400	\$1,711,300	\$139,900	8.9%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$1,330	-	-	\$0	-
TRAINING/EDUCATION	-	\$290	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025		
REPAIRS & MAINTENANCE	\$9,504	\$27,216	\$15,000	\$27,000	\$12,000	80.0%
VEHICLE REPAIRS/MAINT.	\$273,844	\$365,085	\$250,000	\$300,000	\$50,000	20.0%
COMPUTER HARDWARE/SOFTWAR	\$5,453	\$5,512	\$7,000	\$7,000	\$0	0.0%
PRINTING & BINDING	\$60	\$243	\$100	\$300	\$200	200.0%
LOCAL MEDIA	\$234	-	-	-	\$0	-
LAUNDRY & DRY CLEANING	\$10,775	\$13,674	\$9,000	\$9,500	\$500	5.6%
REFUSE SERVICE	\$976	\$1,235	\$1,100	\$1,100	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$300,846	\$414,584	\$282,200	\$344,900	\$62,700	22.2%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$10,325	\$23,801	\$21,000	\$26,000	\$5,000	23.8%
EQUIPMENT FUND PARTS	\$15,274	\$36,683	\$37,000	\$37,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$20,194	\$61,279	\$37,700	\$64,000	\$26,300	69.8%
BILLING CLEARING ACCOUNT	\$0	\$0	\$15,800	\$15,800	\$0	0.0%
INTERNAL SERVICES TOTAL	\$45,793	\$121,763	\$111,500	\$142,800	\$31,300	28.1%
OTHER CHARGES						
ELECTRICAL SERVICES	\$9,865	\$9,983	\$17,700	\$11,700	(\$6,000)	(33.9%)
HEATING SERVICES	\$4,699	\$6,826	\$7,400	\$7,400	\$0	0.0%
WATER & SEWER	\$3,180	\$3,166	\$4,800	\$3,300	(\$1,500)	(31.3%)
TELECOMMUNICATIONS	\$1,929	\$2,133	\$3,000	\$3,000	\$0	0.0%
PROPERTY INSURANCE	\$1,130	\$1,246	\$1,200	\$1,200	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$1,557	\$1,341	\$1,700	\$1,700	\$0	0.0%
GENERAL LIABILITY	\$1,905	\$3,864	\$2,100	\$5,500	\$3,400	161.9%
EQUIPMENT	\$430	-	-	-	\$0	-
MILEAGE & TRANSPORTATION	-	-	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	\$1,788	\$1,133	\$3,000	\$3,000	\$0	0.0%
MISC CHARGES & FEES	-	\$32	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	\$1,298	\$1,544	\$1,200	\$1,200	\$0	0.0%
FOOD & FOOD SERVICE	\$568	\$401	\$200	\$500	\$300	150.0%
MEDICAL & LABORATORY	\$147	\$1,407	\$300	\$1,500	\$1,200	400.0%
LAUNDRY & JANITORIAL	\$1,968	\$2,012	\$2,000	\$2,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$1,700	\$7	\$40,300	\$10,000	(\$30,300)	(75.2%)
VEHICLE & EQUIPMENT FUELS	\$717,746	\$990,706	\$960,000	\$960,000	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$457,383	\$565,890	\$475,000	\$550,000	\$75,000	15.8%
UNIFORMS & APPAREL	\$2,893	\$2,003	\$3,000	\$3,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$298	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$2,326	\$1,822	\$7,000	\$7,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$1,191	\$1,299	\$4,000	\$4,000	\$0	0.0%
OTHER CHARGES TOTAL	\$1,213,701	\$1,597,114	\$1,534,900	\$1,577,000	\$42,100	2.7%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	\$0	-	-	\$0	-
CAPITAL CHARGES TOTAL	-	\$0	-	-	\$0	-
Expenses						
SBITA AMORTIZATION EXPENS	-	\$0	-	-	\$0	-
EXPENSES TOTAL	-	\$0	-	-	\$0	-
EXPENSES TOTAL	\$2,467,833	\$3,842,526	\$3,500,000	\$3,776,000	\$276,000	7.9%

UTILITIES FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Utilities Division of the Public Services Department provides water and sanitary sewer service to approximately 11,000 customers located within the City and in specific areas of Frederick County. In addition, the Engineering Division completes engineering functions and manages capital improvement projects for Utilities and other departments within the City. A summary of the primary functions completed by Utilities and Engineering is:

- Operation and maintenance of water treatment plant
- Operation and maintenance of water distribution system and wastewater collection system
- Operation and maintenance of wastewater treatment plant (under contract with Frederick Winchester Service Authority)
- Utility billing for water and sewer services
- Engineering design/review and construction management of capital improvement projects

REVENUE AND EXPENDITURE SUMMARY

Utilities Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$29,008,970	\$29,616,461	\$29,755,000	\$30,810,000	\$1,055,000	3.5%
Federal	\$120,975	\$125,417	\$365,000	\$115,000	(\$250,000)	(68.5%)
Other Financing Sources	(\$10,387)	\$5,822,143	\$385,000	\$535,000	\$150,000	39.0%
REVENUES TOTAL	\$29,119,557	\$35,564,020	\$30,505,000	\$31,460,000	\$955,000	3.1%

Utilities Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$4,045,768	\$4,883,395	\$5,657,300	\$6,100,000	\$442,700	7.8%
CONTRACTUAL SERVICES	\$4,692,045	\$4,857,893	\$6,074,700	\$6,073,800	(\$900)	(0.0%)
INTERNAL SERVICES	\$230,842	\$287,530	\$152,000	\$299,500	\$147,500	97.0%
OTHER CHARGES	\$2,531,380	\$3,276,746	\$3,227,300	\$3,454,100	\$226,800	7.0%
CAPITAL CHARGES	\$6,566,696	\$6,879,549	\$1,024,000	\$535,000	(\$489,000)	(47.8%)
DEBT	\$3,920,251	\$3,921,558	\$13,044,700	\$13,627,600	\$582,900	4.5%
TRANSFERS OUT	\$8,614,594	\$1,250,000	\$1,325,000	\$1,370,000	\$45,000	3.4%
OTHER	(\$13,440,648)	(\$1,921,452)	-	-	\$0	-
Expenses	-	\$546	-	-	\$0	-
EXPENSES TOTAL	\$17,160,929	\$23,435,765	\$30,505,000	\$31,460,000	\$955,000	3.1%

Utilities Expenses by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
ADMINISTRATION	\$899,096	\$701,329	\$975,600	\$1,153,500	\$177,900	18.2%
SOURCE OF SUPPLY	\$2,980,625	\$3,327,416	\$3,698,400	\$3,776,100	\$77,700	2.1%
TRANSMISSION/DISTRIBUTION	\$3,172,290	\$4,013,413	\$3,757,200	\$3,582,000	(\$175,200)	(4.7%)
INFRASTRUCTURE REPLACMNT	-	\$675,333	\$1,803,700	\$1,994,600	\$190,900	10.6%
MAINT OF SEWER SYSTEM	\$551,492	\$763,659	\$883,000	\$965,700	\$82,700	9.4%
ENGINEERING DIVISION	\$6,850,888	\$7,287,061	\$549,400	\$522,500	(\$26,900)	(4.9%)
CITY/COUNTY JOINT PROGRAM	\$3,468,598	\$3,291,803	\$4,300,000	\$4,300,000	\$0	0.0%
INSURANCE	\$143,743	\$125,643	\$168,000	\$168,000	\$0	0.0%
INTERFUND	\$8,668,958	\$1,250,000	\$1,325,000	\$1,370,000	\$45,000	3.4%
DEBT	\$3,920,251	\$3,921,558	\$13,044,700	\$13,627,600	\$582,900	4.5%
EXPENSES TOTAL	\$30,655,941	\$25,357,216	\$30,505,000	\$31,460,000	\$955,000	3.1%

STAFFING SUMMARY

Utilities Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Infrastructure	0	0	0	13	13
Transmission	35.5	37.5	38.5	25	25
Mechanical & Electrical	5	5	6	6	6
Source of Supply	11.5	13.5	13.5	13.5	13.5
Engineering	3	3	3	4	4
Utilities Administration	6.5	6.5	6.5	6.5	6.5
FTE AMOUNT	61.5	65.5	67.5	68	68

REVENUE DETAIL

Utilities Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	(\$6,515)	\$36,165	\$40,000	\$80,000	\$40,000	100.0%
REVENUE-USE OF MONEY/PROP TOTAL	(\$6,515)	\$36,165	\$40,000	\$80,000	\$40,000	100.0%
CHARGES FOR SERVICES						
SALE OF WATER	\$15,362,116	\$14,764,898	\$15,786,000	\$16,320,000	\$534,000	3.4%
SALE OF SEWER	\$13,105,360	\$13,279,470	\$13,645,000	\$14,070,000	\$425,000	3.1%
RECONNECTION CHARGES	\$28,464	\$32,511	\$30,000	\$30,000	\$0	0.0%
SPECIAL SEWER	\$537	\$37,703	\$1,000	\$2,000	\$1,000	100.0%
PENALTIES	\$187,887	\$262,950	\$250,000	\$300,000	\$50,000	20.0%
TV INSPECTIONS	-	\$6,459	\$1,000	\$6,000	\$5,000	500.0%
CHARGES FOR SERVICES TOTAL	\$28,684,363	\$28,383,992	\$29,713,000	\$30,728,000	\$1,015,000	3.4%
MISCELLANEOUS REVENUE						
BAD CHECKS	\$3,300	\$2,153	\$2,000	\$2,000	\$0	0.0%
SALE OF SURPLUS PROPERTY	\$19,241	\$5,200	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$22,541	\$7,353	\$2,000	\$2,000	\$0	0.0%
RECOVERED COSTS						
MISCELLANEOUS	\$8,180	\$500	-	-	\$0	-
CAPITAL CONTRIBUTION	\$300,400	\$1,188,450	-	-	\$0	-
RECOVERED COSTS TOTAL	\$308,580	\$1,188,950	-	-	\$0	-
LOCAL TOTAL	\$29,008,970	\$29,616,461	\$29,755,000	\$30,810,000	\$1,055,000	3.5%
Federal						
CATEGORICAL AID						
CARES ACT	\$0	-	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
AMERICAN RESCUE ACT-ARPA	-	\$16,233	-	-	\$0	-
ARRA - STIMULUS	\$120,975	\$109,184	\$115,000	\$115,000	\$0	0.0%
FEDERAL PROGRAMS	-	-	\$250,000	\$0	(\$250,000)	(100.0%)
CATEGORICAL AID TOTAL	\$120,975	\$125,417	\$365,000	\$115,000	(\$250,000)	(68.5%)
FEDERAL TOTAL	\$120,975	\$125,417	\$365,000	\$115,000	(\$250,000)	(68.5%)
Other Financing Sources						
NON-REVENUE RECEIPTS						
INSURANCE RECOVERIES	-	\$360	-	-	\$0	-
GAIN/LOSS ON SALE	(\$10,389)	(\$283,130)	-	-	\$0	-
FUND BALANCE	-	-	\$385,000	\$535,000	\$150,000	39.0%
UTILITIES FUND	\$2	\$6,104,913	-	-	\$0	-
NON-REVENUE RECEIPTS TOTAL	(\$10,387)	\$5,822,143	\$385,000	\$535,000	\$150,000	39.0%
OTHER FINANCING SOURCES TOTAL	(\$10,387)	\$5,822,143	\$385,000	\$535,000	\$150,000	39.0%
REVENUES TOTAL	\$29,119,557	\$35,564,020	\$30,505,000	\$31,460,000	\$955,000	3.1%

EXPENDITURE DETAIL

Utilities Administration - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$375,082	\$409,319	\$417,402	\$477,869	\$60,467	14.5%
OVERTIME	\$11,150	\$12,031	\$10,000	\$10,000	\$0	0.0%
FICA	\$27,741	\$30,379	\$30,753	\$34,955	\$4,202	13.7%
VRS-EMPLOYER	\$38,450	(\$148,140)	\$43,493	\$55,360	\$11,867	27.3%
RETIREE HEALTH INSURANCE	\$46,493	\$2,240	\$7,944	\$8,820	\$876	11.0%
INSURANCE - EMPLOYER	\$4,743	\$5,304	\$5,593	\$6,403	\$810	14.5%
VA LOCAL DISABILITY PLAN	\$1,077	\$1,182	\$1,258	\$1,386	\$128	10.2%
WORKER'S COMPENSATION	\$618	\$543	\$292	\$335	\$43	14.7%
BENEFITS ADMIN FEE	\$223	\$231	\$1,739	\$5,940	\$4,201	241.6%
HEALTH INSURANCE	\$68,923	\$76,576	\$77,234	\$93,950	\$16,716	21.6%
VRS HEALTH INS CREDIT	\$350	\$277	\$292	\$382	\$90	30.8%
PERSONNEL TOTAL	\$574,850	\$389,942	\$596,000	\$695,400	\$99,400	16.7%
CONTRACTUAL SERVICES						
ENGINEERING & ARCHITECT	\$23,112	\$36,989	\$100,000	\$100,000	\$0	0.0%
LEGAL SERVICES	-	\$797	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$2,825	\$150	-	-	\$0	-
TRAINING/EDUCATION	-	\$180	\$5,000	\$5,000	\$0	0.0%
REPAIRS & MAINTENANCE	-	-	\$2,000	\$14,000	\$12,000	600.0%
LANDSCAPING	-	-	-	\$1,000	\$1,000	-
VEHICLE REPAIRS/MAINT.	\$472	\$15	\$500	\$500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$67,947	\$33,835	\$25,000	\$30,000	\$5,000	20.0%
PRINTING & BINDING	\$2,935	\$2,218	\$5,000	\$3,500	(\$1,500)	(30.0%)
LOCAL MEDIA	\$1,124	-	-	\$1,000	\$1,000	-
CONTRACTED PARKING	\$15,600	\$11,100	\$16,200	\$16,000	(\$200)	(1.2%)
BILLING SERVICE	\$55,595	\$60,145	\$55,000	\$65,000	\$10,000	18.2%
CONTRACTUAL SERVICES TOTAL	\$169,611	\$145,429	\$208,700	\$236,000	\$27,300	13.1%
OTHER CHARGES						
ELECTRICAL SERVICES	-	-	\$1,500	\$13,000	\$11,500	766.7%
HEATING SERVICES	-	-	\$200	\$1,000	\$800	400.0%
WATER & SEWER	-	-	-	\$2,000	\$2,000	-
POSTAL SERVICES	\$6,672	\$7,805	\$10,000	\$10,000	\$0	0.0%
TELECOMMUNICATIONS	-	-	\$1,250	\$4,000	\$2,750	220.0%
OFFICE EQUIPMENT	\$1,180	(\$230)	-	\$1,500	\$1,500	-
LAND	\$6,280	\$7,065	\$7,500	\$7,500	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$21	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$75	\$714	\$3,200	\$3,200	\$0	0.0%
ST. HEALTH DEPT UTIL. FEE	\$32,973	\$32,973	\$34,000	\$34,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$6,464	\$6,597	\$7,000	\$7,000	\$0	0.0%
MISC CHARGES & FEES	\$84,839	\$93,123	\$85,000	\$110,000	\$25,000	29.4%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
OFFICE SUPPLIES	\$4,424	\$5,232	\$7,000	\$7,000	\$0	0.0%	
FOOD & FOOD SERVICE	\$750	\$646	\$300	\$300	\$0	0.0%	
LAUNDRY & JANITORIAL	-	\$9	\$350	\$3,000	\$2,650	757.1%	
VEHICLE & EQUIPMENT FUELS	\$90	\$85	\$100	\$100	\$0	0.0%	
UNIFORMS & APPAREL	\$120	-	-	\$5,000	\$5,000	-	
BOOKS & SUBSCRIPTIONS	\$318	\$482	\$500	\$500	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$6,084	\$4,502	\$7,000	\$7,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$4,366	\$6,933	\$5,000	\$5,000	\$0	0.0%	
OTHER CHARGES TOTAL	\$154,636	\$165,957	\$170,900	\$222,100	\$51,200	30.0%	
CAPITAL CHARGES							
EDP EQUIPMENT & HARDWARE	-	\$0	-	-	\$0	-	
CAPITAL CHARGES TOTAL	-	\$0	-	-	\$0	-	
EXPENSES TOTAL	\$899,096	\$701,329	\$975,600	\$1,153,500	\$177,900	18.2%	

Utilities Source of Supply - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL	\$973,307	\$1,106,047	\$1,168,000	\$1,248,700	\$80,700	6.9%	
CONTRACTUAL SERVICES	\$402,398	\$422,466	\$628,000	\$586,000	(\$42,000)	(6.7%)	
INTERNAL SERVICES	\$230,842	\$287,530	\$137,000	\$14,500	(\$122,500)	(89.4%)	
OTHER CHARGES	\$1,374,077	\$1,511,374	\$1,580,400	\$1,576,900	(\$3,500)	(0.2%)	
CAPITAL CHARGES	\$0	\$0	\$185,000	\$350,000	\$165,000	89.2%	
EXPENSES TOTAL	\$2,980,625	\$3,327,416	\$3,698,400	\$3,776,100	\$77,700	2.1%	

Utilities Transmission/Distribution - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$1,221,821	\$1,691,516	\$1,216,807	\$1,251,910	\$35,103	2.9%	
OVERTIME	\$170,434	\$193,379	\$200,000	\$210,000	\$10,000	5.0%	
FICA	\$104,131	\$141,235	\$93,118	\$95,835	\$2,717	2.9%	
VRS-EMPLOYER	\$123,141	\$166,277	\$126,791	\$139,962	\$13,171	10.4%	
RETIREE HEALTH INSURANCE	-	\$3,972	-	-	\$0	-	
INSURANCE - EMPLOYER	\$16,120	\$21,382	\$16,305	\$16,782	\$477	2.9%	
VA LOCAL DISABILITY PLAN	\$3,767	\$5,722	\$3,910	\$4,331	\$421	10.8%	
SUTA	-	\$1,512	-	-	\$0	-	
WORKER'S COMPENSATION	\$60,593	\$63,993	\$44,721	\$46,678	\$1,957	4.4%	
BENEFITS ADMIN FEE	\$1,011	\$1,285	\$7,211	\$23,063	\$15,852	219.8%	
HEALTH INSURANCE	\$212,904	\$307,862	\$224,385	\$265,237	\$40,852	18.2%	
VRS HEALTH INS CREDIT	\$1,188	\$1,119	\$852	\$1,002	\$150	17.6%	
PERSONNEL TOTAL	\$1,915,111	\$2,599,254	\$1,934,100	\$2,054,800	\$120,700	6.2%	
CONTRACTUAL SERVICES							
TRAINING/EDUCATION	-	\$1,085	\$3,000	\$3,000	\$0	0.0%	
REPAIRS & MAINTENANCE	\$484,520	\$524,339	\$500,000	\$500,000	\$0	0.0%	
WATER TANK MAINTENANCE	-	\$123,501	\$114,000	\$118,000	\$4,000	3.5%	
VEHICLE REPAIRS/MAINT.	\$33,529	\$32,143	\$40,000	\$40,000	\$0	0.0%	
MOWING & TRIMMING	\$27,069	\$24,921	\$18,000	\$18,000	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$68	\$1,800	\$5,000	\$17,500	\$12,500	250.0%	
PRINTING & BINDING	\$1,474	\$1,119	\$1,200	\$1,200	\$0	0.0%	
LAUNDRY & DRY CLEANING	\$45	-	-	-	\$0	-	
SANITARY LANDFILL USAGE	\$94	\$142	\$500	\$500	\$0	0.0%	
REFUSE SERVICE	\$2,193	\$1,390	\$1,200	\$1,200	\$0	0.0%	
MISS UTILITY SERVICE	\$10,412	\$8,196	\$12,000	\$12,000	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$559,405	\$718,636	\$694,900	\$711,400	\$16,500	2.4%	
INTERNAL SERVICES	-	-	-	\$170,000	\$170,000	-	
OTHER CHARGES							
ELECTRICAL SERVICES	\$18,851	\$18,435	\$20,000	\$13,000	(\$7,000)	(35.0%)	
HEATING SERVICES	\$6,969	\$11,140	\$5,000	\$5,000	\$0	0.0%	
WATER & SEWER	\$3,150	\$4,343	\$2,200	\$2,200	\$0	0.0%	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025		
POSTAL SERVICES	\$791	\$991	\$800	\$800	\$0	0.0%
TELECOMMUNICATIONS	\$9,368	\$13,111	\$15,000	\$15,000	\$0	0.0%
PROPERTY INSURANCE	\$28,859	\$32,877	\$32,900	\$33,000	\$100	0.3%
EQUIPMENT	\$5,791	\$2,239	\$5,000	\$5,000	\$0	0.0%
OFFICE EQUIPMENT	\$2,090	\$2,397	\$2,100	\$2,100	\$0	0.0%
BUILDINGS	\$1,122	\$1,216	\$1,500	\$1,500	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$13	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$4,949	\$2,232	\$7,000	\$8,000	\$1,000	14.3%
DUJES & ASSOC MEMBERSHIPS	\$35	\$976	\$500	\$500	\$0	0.0%
MISC CHARGES & FEES	\$292	\$466	\$1,000	\$1,000	\$0	0.0%
OFFICE SUPPLIES	\$4,017	\$7,416	\$3,000	\$3,500	\$500	16.7%
FOOD & FOOD SERVICE	\$2,332	\$1,849	\$1,200	\$1,700	\$500	41.7%
LANDSCAPNG/AGRICULT SUPPL	\$819	\$533	\$500	\$1,000	\$500	100.0%
MEDICAL & LABORATORY	\$943	\$7,482	\$1,500	\$1,500	\$0	0.0%
LAUNDRY & JANITORIAL	\$7,795	\$5,031	\$8,500	\$8,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$468,034	\$444,859	\$300,000	\$400,000	\$100,000	33.3%
VEHICLE & EQUIPMENT FUELS	\$1,192	\$1,166	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$6,672	\$9,305	\$10,000	\$12,000	\$2,000	20.0%
UNIFORMS & APPAREL	\$26,752	\$25,440	\$12,000	\$14,000	\$2,000	16.7%
BOOKS & SUBSCRIPTIONS	\$186	-	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$20,648	\$6,918	\$10,000	\$12,000	\$2,000	20.0%
STREETS & SIDEWALKS	\$67,076	\$92,411	\$40,000	\$45,000	\$5,000	12.5%
CHEMICALS	\$565	-	\$1,700	\$1,700	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$8,475	\$2,677	\$4,000	\$5,000	\$1,000	25.0%
OTHER CHARGES TOTAL	\$697,775	\$695,523	\$488,200	\$595,800	\$107,600	22.0%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$0	-	-	\$50,000	\$50,000	-
MOTOR VEHICLE & EQUIPMENT	\$0	\$0	\$70,000	\$0	(\$70,000)	(100.0%)
MACHINERY & EQUIPMENT	\$0	\$0	\$40,000	\$0	(\$40,000)	(100.0%)
MOTOR VEHICLE & EQUIPMENT	\$0	\$0	\$530,000	\$0	(\$530,000)	(100.0%)
CAPITAL CHARGES TOTAL	\$0	\$0	\$640,000	\$50,000	(\$590,000)	(92.2%)
EXPENSES TOTAL	\$3,172,290	\$4,013,413	\$3,757,200	\$3,582,000	(\$175,200)	(4.7%)

Utilities Maintenance of Sewer - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2025 Variance	% CHANGE
	FY2022	FY2023	FY2024	FY2025		
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$212,132	\$267,110	\$348,366	\$373,101	\$24,735	7.1%
OVERTIME	\$17,546	\$34,241	\$40,000	\$40,000	\$0	0.0%
FICA	\$16,687	\$21,984	\$26,524	\$28,401	\$1,877	7.1%
VRS-EMPLOYER	\$21,097	\$26,635	\$36,147	\$44,444	\$8,297	22.9%
INSURANCE - EMPLOYER	\$2,761	\$3,421	\$4,648	\$4,980	\$332	7.1%
VA LOCAL DISABILITY PLAN	\$637	\$849	\$1,334	\$1,440	\$106	7.9%
SUTA	-	\$669	-	-	\$0	-
WORKER'S COMPENSATION	\$3,357	\$3,675	\$5,218	\$5,567	\$349	6.7%
BENEFITS ADMIN FEE	\$141	\$169	\$1,656	\$5,400	\$3,744	226.1%
HEALTH INSURANCE	\$59,118	\$74,923	\$81,564	\$90,570	\$9,006	11.0%
VRS HEALTH INS CREDIT	\$204	\$181	\$243	\$297	\$54	22.2%
PERSONNEL TOTAL	\$333,679	\$433,858	\$545,700	\$594,200	\$48,500	8.9%
CONTRACTUAL SERVICES						
TRAINING/EDUCATION	-	\$40	-	\$2,000	\$2,000	-
REPAIRS & MAINTENANCE	\$57,708	\$128,843	\$71,000	\$78,000	\$7,000	9.8%
VEHICLE REPAIRS/MAINT.	\$2,002	\$7,143	\$7,000	\$10,000	\$3,000	42.9%
MOWING & TRIMMING	\$5,246	\$7,317	\$8,000	\$8,000	\$0	0.0%
PRINTING & BINDING	\$30	-	-	-	\$0	-
LAB SERVICES	\$400	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$65,387	\$143,344	\$86,000	\$98,000	\$12,000	14.0%
INTERNAL SERVICES	-	-	-	\$36,000	\$36,000	-
OTHER CHARGES						
ELECTRICAL SERVICES	\$69,025	\$79,275	\$80,000	\$80,000	\$0	0.0%
HEATING SERVICES	\$41	\$25	-	-	\$0	-
POSTAL SERVICES	\$41	-	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
TELECOMMUNICATIONS	\$26,723	\$28,986	\$33,000	\$33,000	\$0	0.0%
TRAINING & EDUCATION	\$1,895	\$9,281	\$10,000	\$10,000	\$0	0.0%
MISC CHARGES & FEES	-	\$5	-	-	\$0	-
OFFICE SUPPLIES	-	-	\$500	\$500	\$0	0.0%
MEDICAL & LABORATORY	-	\$808	-	-	\$0	-
LAUNDRY & JANITORIAL	-	-	\$1,000	\$1,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$48,466	\$58,268	\$55,000	\$60,000	\$5,000	9.1%
VEHICLE & EQUIPMENT FUELS	\$880	\$1,814	\$2,800	\$4,500	\$1,700	60.7%
VEHICLE/EQUIPMT SUPPLIES	\$595	\$452	\$500	\$2,000	\$1,500	300.0%
UNIFORMS & APPAREL	\$4,711	\$6,014	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	-	\$70	\$500	\$3,500	\$3,000	600.0%
COMPUTER HARDWARE/SOFTWAR	\$48	\$1,460	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES TOTAL	\$152,425	\$186,457	\$191,300	\$202,500	\$11,200	5.9%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	-	-	\$35,000	\$35,000	-
MOTOR VEHICLE & EQUIPMENT	-	\$0	\$60,000	\$0	(\$60,000)	(100.0%)
CAPITAL CHARGES TOTAL	-	\$0	\$60,000	\$35,000	(\$25,000)	(41.7%)
EXPENSES TOTAL	\$551,492	\$763,659	\$883,000	\$965,700	\$82,700	9.4%

Utilities Infrastructure Replacement - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	-	\$657,236	\$693,508	\$36,272	5.5%
OVERTIME	-	-	\$75,000	\$75,000	\$0	0.0%
FICA	-	-	\$50,245	\$53,035	\$2,790	5.6%
VRS-EMPLOYER	-	-	\$68,440	\$82,533	\$14,093	20.6%
INSURANCE - EMPLOYER	-	-	\$8,801	\$9,287	\$486	5.5%
VA LOCAL DISABILITY PLAN	-	-	\$2,704	\$2,857	\$153	5.7%
WORKER'S COMPENSATION	-	-	\$23,010	\$27,544	\$4,534	19.7%
BENEFITS ADMIN FEE	-	-	\$3,588	\$11,700	\$8,112	226.1%
HEALTH INSURANCE	-	-	\$94,416	\$106,782	\$12,366	13.1%
VRS HEALTH INS CREDIT	-	-	\$460	\$554	\$94	20.4%
PERSONNEL TOTAL	-	-	\$983,900	\$1,062,800	\$78,900	8.0%
CONTRACTUAL SERVICES						
TRAINING/EDUCATION	-	\$231	\$3,000	\$3,000	\$0	0.0%
REPAIRS & MAINTENANCE	-	\$93,615	\$85,000	\$85,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	-	\$7,172	-	\$10,000	\$10,000	-
COMPUTER HARDWARE/SOFTWAR	-	-	\$500	\$500	\$0	0.0%
PRINTING & BINDING	-	\$64	\$500	\$500	\$0	0.0%
SANITARY LANDFILL USAGE	-	-	\$15,000	\$15,000	\$0	0.0%
REFUSE SERVICE	-	-	-	\$1,200	\$1,200	-
CONTRACTUAL SERVICES TOTAL	-	\$101,081	\$104,000	\$115,200	\$11,200	10.8%
INTERNAL SERVICES	-	-	\$15,000	\$48,000	\$33,000	220.0%
OTHER CHARGES						
ELECTRICAL SERVICES	-	\$2,341	\$4,000	\$2,000	(\$2,000)	(50.0%)
HEATING SERVICES	-	\$88	\$300	\$0	(\$300)	(100.0%)
TELECOMMUNICATIONS	-	\$688	\$3,300	\$3,300	\$0	0.0%
EQUIPMENT	-	\$9,538	\$20,000	\$20,000	\$0	0.0%
OFFICE EQUIPMENT	-	\$268	-	\$500	\$500	-
TRAINING & EDUCATION	-	-	\$2,000	\$2,000	\$0	0.0%
MISC CHARGES & FEES	-	\$49	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	-	\$980	\$1,000	\$1,200	\$200	20.0%
FOOD & FOOD SERVICE	-	\$432	\$1,000	\$1,200	\$200	20.0%
LANDSCAPNG/AGRICULT SUPPL	-	-	\$2,000	\$2,200	\$200	10.0%
MEDICAL & LABORATORY	-	\$1,460	\$2,000	\$2,000	\$0	0.0%
LAUNDRY & JANITORIAL	-	\$1,339	\$3,500	\$3,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	\$502,234	\$400,000	\$550,000	\$150,000	37.5%
VEHICLE & EQUIPMENT FUELS	-	\$132	\$2,000	\$2,000	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	-	\$7,098	\$5,000	\$5,500	\$500	10.0%
UNIFORMS & APPAREL	-	\$15,599	\$5,000	\$6,500	\$1,500	30.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
BOOKS & SUBSCRIPTIONS	-	-	\$200	\$200	\$0	0.0%	
OTHER OPERATING SUPPLIES	-	\$1,796	\$5,000	\$5,000	\$0	0.0%	
STREETS & SIDEWALKS	-	\$29,930	\$160,000	\$60,000	(\$100,000)	(62.5%)	
COMPUTER HARDWARE/SOFTWAR	-	\$280	-	\$1,000	\$1,000	-	
OTHER CHARGES TOTAL	-	\$574,252	\$616,800	\$668,600	\$51,800	8.4%	
CAPITAL CHARGES							
MACHINERY & EQUIPMENT	-	-	\$84,000	\$0	(\$84,000)	(100.0%)	
MACHINERY & EQUIPMENT	-	\$0	-	\$100,000	\$100,000	-	
CAPITAL CHARGES TOTAL	-	\$0	\$84,000	\$100,000	\$16,000	19.0%	
EXPENSES TOTAL	-	\$675,333	\$1,803,700	\$1,994,600	\$190,900	10.6%	

Utilities Engineering - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$183,234	\$260,537	\$314,962	\$303,352	(\$11,610)	(3.7%)	
OVERTIME	\$2,859	\$3,930	\$3,000	\$20,000	\$17,000	566.7%	
NON-CLASSIFIED REGULAR	\$5,748	\$12,167	\$10,000	\$10,000	\$0	0.0%	
FICA	\$14,370	\$20,643	\$24,082	\$25,626	\$1,544	6.4%	
VRS-EMPLOYER	\$18,369	\$26,415	\$32,859	\$36,469	\$3,610	11.0%	
INSURANCE - EMPLOYER	\$2,405	\$3,397	\$4,226	\$4,059	(\$167)	(4.0%)	
VA LOCAL DISABILITY PLAN	\$474	\$657	\$1,114	\$1,123	\$9	0.8%	
WORKER'S COMPENSATION	\$3,139	\$2,787	\$2,927	\$2,428	(\$499)	(17.0%)	
BENEFITS ADMIN FEE	\$103	\$115	\$1,173	\$3,375	\$2,202	187.7%	
HEALTH INSURANCE	\$17,943	\$23,469	\$35,036	\$37,426	\$2,390	6.8%	
VRS HEALTH INS CREDIT	\$178	\$177	\$221	\$242	\$21	9.5%	
PERSONNEL TOTAL	\$248,821	\$354,294	\$429,600	\$444,100	\$14,500	3.4%	
CONTRACTUAL SERVICES							
ENGINEERING & ARCHITECT	\$5,240	\$31,974	\$30,000	\$15,000	(\$15,000)	(50.0%)	
REPAIRS & MAINTENANCE	-	-	\$2,000	\$0	(\$2,000)	(100.0%)	
VEHICLE REPAIRS/MAINT.	-	\$10	\$500	\$500	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$17,634	\$2,885	\$20,000	\$11,000	(\$9,000)	(45.0%)	
PRINTING & BINDING	\$254	-	\$100	\$200	\$100	100.0%	
LOCAL MEDIA	\$3,368	-	-	-	\$0	-	
LAB SERVICES	\$150	\$265	\$500	\$500	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$26,647	\$35,134	\$53,100	\$27,200	(\$25,900)	(48.8%)	
INTERNAL SERVICES	-	-	-	\$31,000	\$31,000	-	
OTHER CHARGES							
ELECTRICAL SERVICES	-	-	\$1,500	\$0	(\$1,500)	(100.0%)	
HEATING SERVICES	-	-	\$150	\$0	(\$150)	(100.0%)	
POSTAL SERVICES	\$368	\$342	\$200	\$200	\$0	0.0%	
TELECOMMUNICATIONS	-	-	\$450	\$450	\$0	0.0%	
MILEAGE & TRANSPORTATION	-	\$19	\$200	\$200	\$0	0.0%	
TRAINING & EDUCATION	\$3,529	\$6,119	\$3,500	\$5,500	\$2,000	57.1%	
DUES & ASSOC MEMBERSHIPS	\$544	\$670	\$750	\$1,100	\$350	46.7%	
COURT FILING FEES	\$937	\$619	\$500	\$500	\$0	0.0%	
OFFICE SUPPLIES	\$262	\$333	\$500	\$1,500	\$1,000	200.0%	
FOOD & FOOD SERVICE	\$60	\$20	\$500	\$500	\$0	0.0%	
LAUNDRY & JANITORIAL	-	-	\$350	\$350	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	-	-	-	\$1,000	\$1,000	-	
VEHICLE & EQUIPMENT FUELS	-	\$41	\$200	\$800	\$600	300.0%	
VEHICLE/EQUIPMT SUPPLIES	-	-	\$100	\$300	\$200	200.0%	
UNIFORMS & APPAREL	-	-	\$500	\$5,000	\$4,500	900.0%	
BOOKS & SUBSCRIPTIONS	-	-	\$300	\$300	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$2,800	\$9,376	\$2,000	\$2,500	\$500	25.0%	
COMPUTER HARDWARE/SOFTWAR	\$223	-	-	-	\$0	-	
OTHER CHARGES TOTAL	\$8,724	\$17,539	\$11,700	\$20,200	\$8,500	72.6%	
CAPITAL CHARGES							
MOTOR VEHICLE & EQUIPMENT	-	-	\$40,000	\$0	(\$40,000)	(100.0%)	
COMPUTER EQUIP/HARDWARE	-	-	\$15,000	\$0	(\$15,000)	(100.0%)	
LEASE AMORTIZATION EXP	\$492	\$1,568	-	-	\$0	-	
DEPRECIATION EXPENSE	\$6,566,204	\$6,877,982	-	-	\$0	-	

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
CAPITAL CHARGES TOTAL	\$6,566,696	\$6,879,549	\$55,000	\$0	(\$55,000)	(100.0%)
Expenses	-	\$546	-	-	\$0	-
EXPENSES TOTAL	\$6,850,888	\$7,287,061	\$549,400	\$522,500	(\$26,900)	(4.9%)

Utilities FWSA Charge/Insurance - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
FWSA SERVICE CHARGE	\$3,468,598	\$3,291,803	\$4,300,000	\$4,300,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$3,468,598	\$3,291,803	\$4,300,000	\$4,300,000	\$0	0.0%
OTHER CHARGES						
PROPERTY INSURANCE	\$75,754	\$51,298	\$65,000	\$65,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$25,278	\$23,145	\$28,000	\$28,000	\$0	0.0%
GENERAL LIABILITY	\$42,711	\$51,200	\$75,000	\$75,000	\$0	0.0%
OTHER CHARGES TOTAL	\$143,743	\$125,643	\$168,000	\$168,000	\$0	0.0%
EXPENSES TOTAL	\$3,612,341	\$3,417,446	\$4,468,000	\$4,468,000	\$0	0.0%

Utilities Debt - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
DEBT						
REDEMP OF PRIN - BONDS	\$0	\$0	\$6,225,000	\$7,104,300	\$879,300	14.1%
INTEREST - BONDS	\$2,787,424	\$2,982,825	\$4,227,000	\$3,929,500	(\$297,500)	(7.0%)
BOND ISSUANCE COSTS	\$119,105	-	-	-	\$0	-
FWSA DEBT	\$1,013,698	\$938,647	\$2,592,700	\$2,593,800	\$1,100	0.0%
LEASE INTEREST EXPENSE	\$25	\$85	-	-	\$0	-
DEBT TOTAL	\$3,920,251	\$3,921,558	\$13,044,700	\$13,627,600	\$582,900	4.5%
TRANSFERS OUT	\$8,614,594	\$1,250,000	\$1,325,000	\$1,370,000	\$45,000	3.4%
OTHER	\$54,363	\$0	-	-	\$0	-
EXPENSES TOTAL	\$12,589,209	\$5,171,558	\$14,369,700	\$14,997,600	\$627,900	4.4%

Utilities Fund Expenditure Total

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses	\$17,160,929	\$23,435,765	\$30,505,000	\$31,460,000	\$955,000	3.1%

UTILITIES CAPITAL IMPROVEMENT FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Utilities Capital Improvement Fund was established to account for major water and sewer infrastructure improvement projects.

REVENUE DETAIL

Utilities Capital Improvement Fund Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$19,292	\$77,891	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$19,292	\$77,891	-	-	\$0	-
CHARGES FOR SERVICES						
AVAILABILITY FEE-WATER	\$500,620	\$426,463	-	-	\$0	-
AVAILABILITY FEE-SEWER	\$652,800	\$552,500	-	-	\$0	-
CHARGES FOR SERVICES TOTAL	\$1,153,420	\$978,963	-	-	\$0	-
RECOVERED COSTS	-	\$11,718	-	-	\$0	-
LOCAL TOTAL	\$1,172,712	\$1,068,571	-	-	\$0	-
Other Financing Sources	\$7,368,584	-	\$2,025,000	\$14,500,000	\$12,475,000	616.0%
REVENUES TOTAL	\$8,541,296	\$1,068,571	\$2,025,000	\$14,500,000	\$12,475,000	616.0%

EXPENDITURE DETAIL

Utilities Capital Improvement Fund- Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CAPITAL CHARGES						
MAINTENANCE BLDG	-	-	\$800,000	\$1,000,000	\$200,000	25.0%
FACILITIES CONSTRUCTION	\$0	\$0	-	-	\$0	-
FACILITIES RENOVATIONS	\$0	-	-	-	\$0	-
PURCHASE OF WATER METERS	\$0	-	-	-	\$0	-
SEWER PUMP STATION REPLAC	\$0	\$0	\$300,000	\$5,500,000	\$5,200,000	1,733.3%
WASTEWATER TREATMENT PLANT IMPROVEMENTS	-	-	\$925,000	\$1,000,000	\$75,000	8.1%
WATER TRANSMISSION LINE	\$0	\$0	-	\$6,000,000	\$6,000,000	-
RAW WATER P.S. UPGRADE	-	-	-	\$1,000,000	\$1,000,000	-
JEFFERSON STREET WATER PUMP STATION	\$0	\$0	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$0	\$0	\$2,025,000	\$14,500,000	\$12,475,000	616.0%
EXPENSES TOTAL	\$0	\$0	\$2,025,000	\$14,500,000	\$12,475,000	616.0%

STORMWATER UTILITY FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The City is facing significant challenges to fund capital improvement projects related to stormwater management, meeting regulatory requirements related to the Chesapeake Bay, and the ongoing maintenance of an aging stormwater drainage system. Therefore, the City established a stormwater utility in July 2022 and approved a fee schedule in April 2023 (effective January 1, 2024). A stormwater utility is a mechanism where a fee is charged to users (all properties with impervious surface) for providing services related strictly to stormwater management. Current estimates of stormwater capital improvements needed in the City total over \$50.0 million within the next 20 plus years.

STRATEGIC PLAN GOALS

Goal 2: Building Winchester - Establish the foundations for a vibrant community by stimulating development of affordable housing, revitalizing catalyst sites, and building smart infrastructure.

Goal 5: Supporting Winchester - Support the City's high-performing operations with effective and open communication, innovation, and sound fiscal policies.

REVENUE AND EXPENDITURE SUMMARY

Stormwater Utility Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	-	-	\$1,900,000	\$3,800,000	\$1,900,000	100.0%
State	-	-	\$3,800,000	\$4,850,000	\$1,050,000	27.6%
Federal	-	-	\$200,000	\$1,000,000	\$800,000	400.0%
Other Financing Sources	-	-	\$7,500,000	\$14,150,000	\$6,650,000	88.7%
REVENUES TOTAL	-	-	\$13,400,000	\$23,800,000	\$10,400,000	77.6%

Stormwater Utility - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	-	\$0	\$430,900	\$909,500	\$478,600	111.1%
CONTRACTUAL SERVICES	-	-	\$161,750	\$295,500	\$133,750	82.7%
INTERNAL SERVICES	-	-	\$21,000	\$21,000	\$0	0.0%
OTHER CHARGES	-	-	\$134,150	\$623,500	\$489,350	364.8%
CAPITAL CHARGES	-	-	\$11,700,000	\$20,415,000	\$8,715,000	74.5%
OTHER	-	-	\$952,200	\$1,535,500	\$583,300	61.3%
EXPENSES TOTAL	-	\$0	\$13,400,000	\$23,800,000	\$10,400,000	77.6%

STAFFING SUMMARY

Storm Water Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Stormwater	0	0	0	9	9
FTE AMOUNT	0	0	0	9	9

REVENUE DETAIL

Stormwater Utility Fund Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
STORMWATER FEE	-	-	-	\$3,800,000	\$3,800,000	-
REVENUE-USE OF MONEY/PROP TOTAL	-	-	-	\$3,800,000	\$3,800,000	-
CHARGES FOR SERVICES						
STORMWATER FEE	-	-	\$1,900,000	-	(\$1,900,000)	(100.0%)
CHARGES FOR SERVICES TOTAL	-	-	\$1,900,000	-	(\$1,900,000)	(100.0%)
LOCAL TOTAL	-	-	\$1,900,000	\$3,800,000	\$1,900,000	100.0%
State						
STATE CATEGORICAL FUNDS						
REVENUE SHARING	-	-	\$3,800,000	\$4,850,000	\$1,050,000	27.6%
STATE CATEGORICAL FUNDS TOTAL	-	-	\$3,800,000	\$4,850,000	\$1,050,000	27.6%
STATE TOTAL	-	-	\$3,800,000	\$4,850,000	\$1,050,000	27.6%
Federal						
CATEGORICAL AID						
PUBLIC ASSISTANCE GRANT	-	-	\$200,000	\$1,000,000	\$800,000	400.0%
CATEGORICAL AID TOTAL	-	-	\$200,000	\$1,000,000	\$800,000	400.0%
FEDERAL TOTAL	-	-	\$200,000	\$1,000,000	\$800,000	400.0%
Other Financing Sources						
NON-REVENUE RECEIPTS						
SALE OF BONDS	-	-	\$7,500,000	\$14,150,000	\$6,650,000	88.7%
NON-REVENUE RECEIPTS TOTAL	-	-	\$7,500,000	\$14,150,000	\$6,650,000	88.7%
OTHER FINANCING SOURCES TOTAL	-	-	\$7,500,000	\$14,150,000	\$6,650,000	88.7%
REVENUES TOTAL	-	-	\$13,400,000	\$23,800,000	\$10,400,000	77.6%

EXPENDITURE DETAIL

Stormwater Utility - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	\$0	\$289,589	\$579,917	\$290,328	100.3%
OVERTIME	-	-	\$40,000	\$80,000	\$40,000	100.0%
FICA	-	\$0	\$22,134	\$50,423	\$28,289	127.8%
VRS-EMPLOYER	-	\$0	\$30,175	\$63,105	\$32,930	109.1%
INSURANCE - EMPLOYER	-	\$0	\$3,880	\$7,769	\$3,889	100.2%
VA LOCAL DISABILITY PLAN	-	\$0	\$1,058	\$1,594	\$536	50.7%
WORKER'S COMPENSATION	-	\$0	\$5,534	\$18,085	\$12,551	226.8%
BENEFITS ADMIN FEE	-	\$0	\$1,532	\$9,675	\$8,143	531.5%
HEALTH INSURANCE	-	\$0	\$36,795	\$98,468	\$61,673	167.6%
VRS HEALTH INS CREDIT	-	\$0	\$203	\$464	\$261	128.6%
PERSONNEL TOTAL	-	\$0	\$430,900	\$909,500	\$478,600	111.1%
CONTRACTUAL SERVICES						

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
ENGINEERING & ARCHITECT	-	-	\$50,000	\$50,000	\$0	0.0%		
REPAIRS & MAINTENANCE	-	-	\$100,000	\$225,000	\$125,000	125.0%		
VEHICLE REPAIRS/MAINT.	-	-	\$10,000	\$15,000	\$5,000	50.0%		
COMPUTER HARDWARE/SOFTWAR	-	-	\$1,500	\$3,000	\$1,500	100.0%		
PRINTING & BINDING	-	-	\$150	\$500	\$350	233.3%		
SANITARY LANDFILL USAGE	-	-	\$100	\$1,000	\$900	900.0%		
REFUSE SERVICE	-	-	-	\$1,000	\$1,000	-		
CONTRACTUAL SERVICES TOTAL	-	-	\$161,750	\$295,500	\$133,750	82.7%		
INTERNAL SERVICES								
EQUIPMENT FUND MAINT/FUEL	-	-	\$8,000	\$8,000	\$0	0.0%		
EQUIPMENT FUND PARTS	-	-	\$5,000	\$5,000	\$0	0.0%		
EQUIPMENT FUND LABOR	-	-	\$8,000	\$8,000	\$0	0.0%		
INTERNAL SERVICES TOTAL	-	-	\$21,000	\$21,000	\$0	0.0%		
OTHER CHARGES								
POSTAL SERVICES	-	-	-	\$800	\$800	-		
TELECOMMUNICATIONS	-	-	\$4,000	\$4,000	\$0	0.0%		
EQUIPMENT	-	-	-	\$5,000	\$5,000	-		
MILEAGE & TRANSPORTATION	-	-	-	\$1,000	\$1,000	-		
TRAINING & EDUCATION	-	-	\$500	\$20,000	\$19,500	3,900.0%		
DUES & ASSOC MEMBERSHIPS	-	-	-	\$5,000	\$5,000	-		
MISC CHARGES & FEES	-	-	\$3,200	\$4,000	\$800	25.0%		
OFFICE SUPPLIES	-	-	\$200	\$400	\$200	100.0%		
FOOD & FOOD SERVICE	-	-	\$200	\$700	\$500	250.0%		
LANDSCAPNG/AGRICULT SUPPL	-	-	\$1,000	\$5,000	\$4,000	400.0%		
MEDICAL & LABORATORY	-	-	\$200	\$500	\$300	150.0%		
LAUNDRY & JANITORIAL	-	-	-	\$5,000	\$5,000	-		
BLDG REPAIR/MAINTENANCE	-	-	\$100,000	\$500,000	\$400,000	400.0%		
VEHICLE & EQUIPMENT FUELS	-	-	\$500	\$1,000	\$500	100.0%		
VEHICLE/EQUIPMT SUPPLIES	-	-	\$2,000	\$5,000	\$3,000	150.0%		
UNIFORMS & APPAREL	-	-	-	\$10,000	\$10,000	-		
BOOKS & SUBSCRIPTIONS	-	-	\$100	\$100	\$0	0.0%		
OTHER OPERATING SUPPLIES	-	-	\$250	\$2,000	\$1,750	700.0%		
STREETS & SIDEWALKS	-	-	\$20,000	\$40,000	\$20,000	100.0%		
CHEMICALS	-	-	-	\$10,000	\$10,000	-		
COMPUTER HARDWARE/SOFTWAR	-	-	\$2,000	\$4,000	\$2,000	100.0%		
OTHER CHARGES TOTAL	-	-	\$134,150	\$623,500	\$489,350	364.8%		
CAPITAL CHARGES								
MOTOR VEHICLE & EQUIPMENT	-	-	-	\$355,000	\$355,000	-		
STORMWATER IMPROVEMENTS	-	-	\$3,200,000	\$5,000,000	\$1,800,000	56.3%		
MACHINERY & EQUIPMENT	-	-	\$200,000	\$60,000	(\$140,000)	(70.0%)		
N CAMERON/KENT ST IMPROV	-	-	\$8,300,000	\$15,000,000	\$6,700,000	80.7%		
CAPITAL CHARGES TOTAL	-	-	\$11,700,000	\$20,415,000	\$8,715,000	74.5%		
OTHER								
FUND BALANCE	-	-	\$952,200	\$1,535,500	\$583,300	61.3%		
OTHER TOTAL	-	-	\$952,200	\$1,535,500	\$583,300	61.3%		
EXPENSES TOTAL	-	\$0	\$13,400,000	\$23,800,000	\$10,400,000	77.6%		

FREDERICK-WINCHESTER SERVICE AUTHORITY FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Frederick-Winchester Service Authority (FWSA) was created in 1974 by action taken by the City of Winchester and the County of Frederick, Virginia. The Authority is a public body existing under the provisions of the Virginia Water and Waste Authorities Act that is part of the Code of Virginia (1950) as amended. Although the City of Winchester and the County of Frederick established the Frederick-Winchester Service Authority, they do not exercise any oversight responsibilities of the Authority itself. All policy and financial responsibilities lay in the hands of the Board of the Frederick-Winchester Service Authority.

The Board of the Frederick-Winchester Service Authority is made up of nine members. The Common Council of the City of Winchester and the Board of Supervisors of the County of Frederick make appointments to the Board. Presently the City appoints five members and the County three members. The City and County appoint the ninth member jointly.

To accomplish its adopted purpose, FWSA analyzes capacity needs, undertakes design, and construction of facility improvements and/or expansion to meet needs and regulatory requirements. The FWSA also acquires the financing and sets fees and charges and agreement terms that will provide adequate funds to satisfy debt and operational costs.

REVENUE AND EXPENDITURE SUMMARY

FWSA Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change	
Revenues							
Local	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%	
REVENUES TOTAL	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%	

FWSA Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL	\$1,730,313	\$2,023,025	\$2,199,100	\$2,415,100	\$216,000	9.8%	
CONTRACTUAL SERVICES	\$1,865,752	\$1,947,582	\$2,262,000	\$2,323,000	\$61,000	2.7%	
INTERNAL SERVICES	\$278,014	\$272,499	\$287,500	\$287,500	\$0	0.0%	
OTHER CHARGES	\$2,446,199	\$3,386,256	\$3,153,400	\$3,388,400	\$235,000	7.5%	
CAPITAL CHARGES	\$38,551	\$14,857	\$125,000	\$75,000	(\$50,000)	(40.0%)	
EXPENSES TOTAL	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%	

STAFFING SUMMARY

FTE by Div - Frederick-Winchester Service Authority Fund

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
FWSA	27.5	27.5	26.5	26.5	25.5
FWSA Executive	1.5	1.5	1	1	1
FTE AMOUNT	29	29	27.5	27.5	26.5

REVENUE DETAIL

FWSA Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
CHARGES FOR SERVICES						
FWSA SERVICE CHARGE	\$6,358,076	\$7,643,800	\$8,027,000	\$8,489,000	\$462,000	5.8%
CHARGES FOR SERVICES TOTAL	\$6,358,076	\$7,643,800	\$8,027,000	\$8,489,000	\$462,000	5.8%
RECOVERED COSTS	\$752	\$418	-	-	\$0	-
LOCAL TOTAL	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%
REVENUES TOTAL	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%

EXPENDITURE DETAIL

FWSA Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,121,921	\$1,348,523	\$1,456,419	\$1,580,804	\$124,385	8.5%
OVERTIME	\$124,343	\$113,864	\$109,000	\$109,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$30,038	\$16,968	\$21,000	\$21,000	\$0	0.0%
FICA	\$94,561	\$109,786	\$119,608	\$121,007	\$1,399	1.2%
VRS-EMPLOYER	\$112,602	\$134,805	\$151,584	\$181,608	\$30,024	19.8%
INSURANCE - EMPLOYER	\$14,742	\$17,338	\$19,494	\$21,149	\$1,655	8.5%
VA LOCAL DISABILITY PLAN	\$3,409	\$4,168	\$5,195	\$5,053	(\$142)	(2.7%)
WORKER'S COMPENSATION	\$16,390	\$14,960	\$16,542	\$17,969	\$1,427	8.6%
BENEFITS ADMIN FEE	\$857	\$926	\$7,645	\$24,930	\$17,285	226.1%
HEALTH INSURANCE	\$210,361	\$260,783	\$291,595	\$331,317	\$39,722	13.6%
VRS HEALTH INS CREDIT	\$1,088	\$904	\$1,018	\$1,263	\$245	24.1%
PERSONNEL TOTAL	\$1,730,313	\$2,023,025	\$2,199,100	\$2,415,100	\$216,000	9.8%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	-	-	\$3,000	\$3,000	\$0	0.0%
ENGINEERING & ARCHITECT	\$715	-	\$15,000	\$15,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$652	\$2,147	-	-	\$0	-
TRAINING/EDUCATION	\$788	\$944	\$6,000	\$6,000	\$0	0.0%
EMPLOYMENT AGENCIES	\$6,565	\$15,604	-	-	\$0	-
REPAIRS & MAINTENANCE	\$603,713	\$558,231	\$835,000	\$835,000	\$0	0.0%
LANDSCAPING	\$8,237	\$11,078	\$5,000	\$8,500	\$3,500	70.0%
VEHICLE REPAIRS/MAINT.	\$7,276	\$8,626	\$16,000	\$16,000	\$0	0.0%
MOWING & TRIMMING	\$29,450	\$46,775	\$37,000	\$39,000	\$2,000	5.4%
COMPUTER HARDWARE/SOFTWAR	\$67,072	\$58,309	\$39,000	\$41,000	\$2,000	5.1%
PRINTING & BINDING	\$1,595	\$3,040	\$2,000	\$2,500	\$500	25.0%
LOCAL MEDIA	\$299	\$488	\$500	\$500	\$0	0.0%
LAUNDRY & DRY CLEANING	-	-	\$500	\$500	\$0	0.0%
SANITARY LANDFILL USAGE	\$1,039,764	\$1,167,307	\$1,250,000	\$1,300,000	\$50,000	4.0%
REFUSE SERVICE	\$33,367	\$28,027	\$7,000	\$7,000	\$0	0.0%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
LAB SERVICES	\$66,259	\$47,004	\$46,000	\$49,000	\$3,000	6.5%	
CONTRACTUAL SERVICES TOTAL	\$1,865,752	\$1,947,582	\$2,262,000	\$2,323,000	\$61,000	2.7%	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$17,290	\$12,015	\$22,500	\$22,500	\$0	0.0%	
EQUIPMENT FUND PARTS	\$2,961	\$4,088	\$5,000	\$5,000	\$0	0.0%	
EQUIPMENT FUND LABOR	\$3,773	\$6,395	\$10,000	\$10,000	\$0	0.0%	
CHARGES	\$253,990	\$250,000	\$250,000	\$250,000	\$0	0.0%	
INTERNAL SERVICES TOTAL	\$278,014	\$272,499	\$287,500	\$287,500	\$0	0.0%	
OTHER CHARGES							
ELECTRICAL SERVICES	\$397,895	\$488,354	\$410,000	\$450,000	\$40,000	9.8%	
HEATING SERVICES	\$27,122	\$28,998	\$25,000	\$35,000	\$10,000	40.0%	
WATER & SEWER	-	-	-	\$28,000	\$28,000	-	
POSTAL SERVICES	\$5,437	\$5,627	\$6,000	\$7,000	\$1,000	16.7%	
TELECOMMUNICATIONS	\$28,411	\$28,564	\$30,000	\$24,500	(\$5,500)	(18.3%)	
MOTOR VEHICLE INSURANCE	\$8,111	\$7,380	\$8,200	\$8,200	\$0	0.0%	
GENERAL LIABILITY	\$6,948	\$9,859	\$12,000	\$13,000	\$1,000	8.3%	
EQUIPMENT	\$999	\$5,075	\$5,000	\$5,000	\$0	0.0%	
OFFICE EQUIPMENT	\$2,209	\$2,069	\$2,500	\$2,500	\$0	0.0%	
MILEAGE & TRANSPORTATION	-	\$34	\$1,000	\$1,000	\$0	0.0%	
TRAINING & EDUCATION	\$10,529	\$13,905	\$5,000	\$8,000	\$3,000	60.0%	
DUES & ASSOC MEMBERSHIPS	\$15,320	\$12,345	\$8,000	\$6,750	(\$1,250)	(15.6%)	
MISC CHARGES & FEES	\$104	-	-	-	\$0	-	
OFFICE SUPPLIES	\$2,572	\$3,446	\$4,000	\$4,000	\$0	0.0%	
FOOD & FOOD SERVICE	\$5,275	\$2,904	\$4,200	\$1,700	(\$2,500)	(59.5%)	
LANDSCAPNG/AGRICULT SUPPL	\$78	-	\$2,000	\$5,000	\$3,000	150.0%	
MEDICAL & LABORATORY	\$42,100	\$54,099	\$51,000	\$51,000	\$0	0.0%	
LAUNDRY & JANITORIAL	\$16,750	\$11,314	\$13,000	\$13,000	\$0	0.0%	
BLDG REPAIR/MAINTENANCE	\$595,337	\$705,707	\$495,000	\$765,000	\$270,000	54.5%	
VEHICLE & EQUIPMENT FUELS	\$911	\$4,843	\$5,000	\$5,000	\$0	0.0%	
VEHICLE/EQUIPMT SUPPLIES	\$3,759	\$388	\$5,000	\$4,000	(\$1,000)	(20.0%)	
UNIFORMS & APPAREL	\$15,227	\$15,197	\$12,500	\$12,500	\$0	0.0%	
BOOKS & SUBSCRIPTIONS	\$811	-	\$1,000	\$1,000	\$0	0.0%	
OTHER OPERATING SUPPLIES	\$11,972	\$12,776	\$6,000	\$8,500	\$2,500	41.7%	
CHEMICALS	\$1,230,337	\$1,959,160	\$1,995,000	\$1,880,000	(\$115,000)	(5.8%)	
COMPUTER HARDWARE/SOFTWAR	\$17,941	\$14,211	\$47,000	\$48,500	\$1,500	3.2%	
AWARDS, PLAQUES, OTHER	\$45	-	-	\$250	\$250	-	
OTHER CHARGES TOTAL	\$2,446,199	\$3,386,256	\$3,153,400	\$3,388,400	\$235,000	7.5%	
CAPITAL CHARGES							
MACHINERY & EQUIPMENT	-	-	-	\$75,000	\$75,000	-	
MOTOR VEHICLE & EQUIPMENT	\$34,176	\$14,857	\$35,000	\$0	(\$35,000)	(100.0%)	
MACHINERY & EQUIPMENT	-	-	\$90,000	\$0	(\$90,000)	(100.0%)	
EDP EQUIPMENT & HARDWARE	\$4,375	-	-	-	\$0	-	
CAPITAL CHARGES TOTAL	\$38,551	\$14,857	\$125,000	\$75,000	(\$50,000)	(40.0%)	
EXPENSES TOTAL	\$6,358,829	\$7,644,218	\$8,027,000	\$8,489,000	\$462,000	5.8%	

NORTHWESTERN REGIONAL JUVENILE DETENTION CENTER FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Northwestern Regional Juvenile Detention Center (NRJDC) is a 32-bed secure detention center serving the City of Winchester and Clarke, Frederick, Page, Shenandoah, and Warren Counties. The NRJDC provides the temporary care and custody of children and adolescents who cannot be served in an open setting and are referred to the NRJDC by the appropriate authorities pending juvenile court disposition or placement. It is the mission of the Northwestern Regional Juvenile Detention Center to provide, a safe and secure setting that offers opportunities for success and personal growth.

STRATEGIC PLAN GOALS

- Enhance the quality services offered to the residents and families in order to provide support and to reduce delinquent behavior in their communities.
- Provide staff with the knowledge, skills and abilities to maintain safety while meeting the needs of the residents through relevant and informative training.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Admissions	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Projected
Clarke County	1	1	1	5	7
Frederick County	41	22	57	34	40
Page County	19	18	29	39	45
Shenandoah County	48	52	49	67	75
Warren County	30	14	21	53	45
Winchester City	51	53	41	52	55
Other Jurisdictions	5	6	7	3	5
Total Admissions	195	166	205	253	272

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Child Care Days (Utilization)	FY2021	FY2022	FY2023	FY2024	FY2025 Projected
Clarke County	1	32	26	16	20
Frederick County	572	245	927	1224	1300
Page County	272	397	499	469	500
Shenandoah County	1,146	1,281	1,003	1,000	1,200

Warren County	344	151	139	662	650
Winchester City	1,069	1,178	1,377	1,043	1,100
Other Jurisdictions	28	67	91	181	180
Total Child Care Days	3,432	3,351	4,062	4,595	4,950
FY2021 Reflects COVID-19					

REVENUE AND EXPENDITURE SUMMARY

Juvenile Detention Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$2,148,617	\$2,148,069	\$2,372,572	\$2,584,495	\$211,923	8.9%
State	\$860,377	\$910,428	\$806,689	\$883,805	\$77,116	9.6%
Federal	\$258,403	\$270,679	\$252,739	\$290,100	\$37,361	14.8%
Other Financing Sources	-	-	\$81,000	\$220,600	\$139,600	172.3%
REVENUES TOTAL	\$3,267,396	\$3,329,176	\$3,513,000	\$3,979,000	\$466,000	13.3%

JDC Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$2,723,134	\$3,025,977	\$3,127,240	\$3,324,602	\$197,362	6.3%
CONTRACTUAL SERVICES	\$177,248	\$215,117	\$226,830	\$263,318	\$36,488	16.1%
INTERNAL SERVICES	\$1,110	\$763	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES	\$106,115	\$112,993	\$155,930	\$167,480	\$11,550	7.4%
CAPITAL CHARGES	\$106,586	-	-	\$220,600	\$220,600	-
EXPENSES TOTAL	\$3,114,192	\$3,354,850	\$3,513,000	\$3,979,000	\$466,000	13.3%

STAFFING SUMMARY

Juvenile Detention

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Juvenile Detention	35	35	35	35	36
FTE AMOUNT	35	35	35	35	36

REVENUE DETAIL

Juvenile Detention Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$0	\$4,714	\$5,064	\$12,000	\$6,936	137.0%
CHARGES FOR SERVICES						
OPERATIONS/CLARKE COUNTY	\$37,700	\$37,547	\$13,146	\$15,608	\$2,462	18.7%
OPERATIONS/FREDERICK CTY	\$479,829	\$477,888	\$349,806	\$497,457	\$147,651	42.2%
OPERATIONS/PAGE COUNTY	\$210,720	\$209,868	\$276,280	\$301,092	\$24,812	9.0%
OPERATIONS/SHENANDOAH CTY	\$646,566	\$643,952	\$796,310	\$738,129	(\$58,181)	(7.3%)
OPERATIONS/WARREN CTY	\$234,322	\$233,373	\$147,275	\$151,050	\$3,775	2.6%
OPERATIONS/WINCHESTER	\$470,635	\$468,730	\$729,691	\$814,159	\$84,468	11.6%
CHARGES FOR SERVICES TOTAL	\$2,079,772	\$2,071,358	\$2,312,508	\$2,517,495	\$204,987	8.9%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change	
RECOVERED COSTS							
MISCELLANEOUS	\$54,765	\$55,000	\$55,000	\$55,000	\$0	0.0%	
CHILD CARE DAYS	\$14,079	\$16,997	-	-	\$0	-	
RECOVERED COSTS TOTAL	\$68,845	\$71,997	\$55,000	\$55,000	\$0	0.0%	
LOCAL TOTAL	\$2,148,617	\$2,148,069	\$2,372,572	\$2,584,495	\$211,923	8.9%	
State							
SHARED EXPENSES	\$857,527	\$906,678	\$806,689	\$883,805	\$77,116	9.6%	
STATE CATEGORICAL FUNDS							
JUV. DETENTION WARD DAYS	\$2,850	\$3,750	-	-	\$0	-	
STATE CATEGORICAL FUNDS TOTAL	\$2,850	\$3,750	-	-	\$0	-	
STATE TOTAL	\$860,377	\$910,428	\$806,689	\$883,805	\$77,116	9.6%	
Federal							
CATEGORICAL AID							
JUV JUSTICE & DELINQ PREV	\$232,739	\$245,943	\$232,739	\$270,100	\$37,361	16.1%	
USDA FOOD SERVICES	\$25,664	\$24,736	\$20,000	\$20,000	\$0	0.0%	
CATEGORICAL AID TOTAL	\$258,403	\$270,679	\$252,739	\$290,100	\$37,361	14.8%	
FEDERAL TOTAL	\$258,403	\$270,679	\$252,739	\$290,100	\$37,361	14.8%	
Other Financing Sources	-	-	\$81,000	\$220,600	\$139,600	172.3%	
REVENUES TOTAL	\$3,267,396	\$3,329,176	\$3,513,000	\$3,979,000	\$466,000	13.3%	

EXPENDITURE DETAIL

JDC Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET			
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE	
Expenses							
PERSONNEL							
FULL-TIME SALARIES	\$1,810,184	\$1,991,265	\$2,111,051	\$2,180,785	\$69,734	3.3%	
OVERTIME	\$163,474	\$211,900	\$150,000	\$170,000	\$20,000	13.3%	
NON-CLASSIFIED REGULAR	\$36,850	\$42,773	\$50,145	\$54,232	\$4,087	8.2%	
FICA	\$149,298	\$166,420	\$161,155	\$168,186	\$7,031	4.4%	
VRS-EMPLOYER	\$182,446	\$197,066	\$220,052	\$231,553	\$11,501	5.2%	
INSURANCE - EMPLOYER	\$23,883	\$25,340	\$28,298	\$29,043	\$745	2.6%	
VA LOCAL DISABILITY PLAN	\$2,439	\$3,053	\$3,761	\$4,352	\$591	15.7%	
WORKER'S COMPENSATION	\$28,402	\$26,352	\$26,000	\$30,441	\$4,441	17.1%	
BENEFITS ADMIN FEE	\$1,225	\$1,222	\$9,660	\$32,400	\$22,740	235.4%	
HEALTH INSURANCE	\$323,173	\$359,261	\$365,640	\$421,876	\$56,236	15.4%	
VRS HEALTH INS CREDIT	\$1,762	\$1,324	\$1,478	\$1,734	\$256	17.3%	
PERSONNEL TOTAL	\$2,723,134	\$3,025,977	\$3,127,240	\$3,324,602	\$197,362	6.3%	
CONTRACTUAL SERVICES							
HEALTH CARE SERVICES	\$79	-	\$5,000	\$5,000	\$0	0.0%	
ACCOUNTING AND AUDITING	\$6,200	\$12,269	\$7,200	\$8,200	\$1,000	13.9%	
HEALTH SERVICES-RESIDENTS	\$63,246	\$66,144	\$69,730	\$73,218	\$3,488	5.0%	
LEGAL SERVICES	\$413	\$830	\$1,500	\$2,000	\$500	33.3%	
OTHER PROFESSIONAL SERV	\$7,069	\$8,045	\$8,000	\$8,000	\$0	0.0%	
TRAINING/EDUCATION	\$696	\$503	\$1,000	\$1,500	\$500	50.0%	
REPAIRS & MAINTENANCE	\$12,811	\$29,864	\$25,000	\$25,000	\$0	0.0%	
VEHICLE REPAIRS/MAINT.	-	-	\$500	\$500	\$0	0.0%	
COMPUTER HARDWARE/SOFTWAR	\$16,510	\$21,137	\$18,000	\$33,900	\$15,900	88.3%	
PRINTING & BINDING	\$287	\$227	\$250	\$350	\$100	40.0%	
LOCAL MEDIA	-	-	\$150	\$150	\$0	0.0%	
OVERPOPULATION CHARGES	-	\$220	\$6,000	\$6,000	\$0	0.0%	
OTHER PURCHASED SERVICES	\$66,242	\$71,802	\$80,000	\$95,000	\$15,000	18.8%	
REFUSE SERVICE	\$3,696	\$4,077	\$4,500	\$4,500	\$0	0.0%	
CONTRACTUAL SERVICES TOTAL	\$177,248	\$215,117	\$226,830	\$263,318	\$36,488	16.1%	
INTERNAL SERVICES							
EQUIPMENT FUND MAINT/FUEL	\$259	\$443	\$1,000	\$1,000	\$0	0.0%	
EQUIPMENT FUND PARTS	\$186	\$114	\$1,000	\$1,000	\$0	0.0%	
EQUIPMENT FUND LABOR	\$664	\$206	\$1,000	\$1,000	\$0	0.0%	
INTERNAL SERVICES TOTAL	\$1,110	\$763	\$3,000	\$3,000	\$0	0.0%	
OTHER CHARGES							

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
ELECTRICAL SERVICES	\$20,246	\$23,109	\$30,000	\$30,000	\$0	0.0%
HEATING SERVICES	\$7,347	\$9,458	\$7,500	\$11,500	\$4,000	53.3%
POSTAL SERVICES	\$409	\$284	\$700	\$700	\$0	0.0%
TELECOMMUNICATIONS	\$7,098	\$9,048	\$10,000	\$10,500	\$500	5.0%
BOILER INSURANCE	\$630	\$797	\$830	\$860	\$30	3.6%
PROPERTY INSURANCE	\$4,882	\$5,759	\$6,000	\$6,500	\$500	8.3%
MOTOR VEHICLE INSURANCE	\$1,385	\$1,161	\$1,250	\$1,300	\$50	4.0%
PUBLIC OFFICIAL LIABILITY	\$1,035	\$1,127	\$1,180	\$1,350	\$170	14.4%
GENERAL LIABILITY	\$5,135	\$5,740	\$7,200	\$7,200	\$0	0.0%
FIDELITY & CRIME/SURETY	\$317	\$338	\$350	\$350	\$0	0.0%
OFFICE EQUIPMENT	\$4,871	\$4,871	\$5,700	\$5,700	\$0	0.0%
MILEAGE & TRANSPORTATION	\$985	\$1,612	\$2,500	\$2,500	\$0	0.0%
TRAINING & EDUCATION	\$4,942	\$9,518	\$6,500	\$7,000	\$500	7.7%
BANKING FEES	-	-	\$150	\$150	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$555	\$800	\$900	\$1,000	\$100	11.1%
BACKGROUND CHECKS	\$50	\$116	\$400	\$400	\$0	0.0%
OFFICE SUPPLIES	\$2,883	\$3,632	\$5,500	\$5,500	\$0	0.0%
FOOD & FOOD SERVICE	\$7,604	\$9,385	\$7,500	\$9,500	\$2,000	26.7%
LANDSCAPNG/AGRICULT SUPPL	\$28	\$151	\$300	\$300	\$0	0.0%
MEDICAL & LABORATORY	\$1,133	\$953	\$5,500	\$5,500	\$0	0.0%
LAUNDRY & JANITORIAL	\$12,523	\$11,562	\$14,000	\$15,000	\$1,000	7.1%
LINEN SUPPLIES	\$223	\$484	\$700	\$700	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$3,183	\$2,061	\$6,000	\$8,000	\$2,000	33.3%
VEHICLE & EQUIPMENT FUELS	\$64	-	\$300	\$500	\$200	66.7%
VEHICLE/EQUIPMT SUPPLIES	-	\$141	\$150	\$150	\$0	0.0%
POLICE SUPPLIES	-	-	\$250	\$250	\$0	0.0%
UNIFORMS & APPAREL	\$558	\$184	\$2,000	\$2,500	\$500	25.0%
BOOKS & SUBSCRIPTIONS	\$312	\$416	\$570	\$570	\$0	0.0%
OTHER OPERATING SUPPLIES	\$5,264	\$5,218	\$8,000	\$10,000	\$2,000	25.0%
COMPUTER HARDWARE/SOFTWAR	\$9,805	\$3,257	\$20,000	\$17,000	(\$3,000)	(15.0%)
WEAR & APPAREL-DETAINEES	\$2,586	\$1,688	\$3,000	\$4,000	\$1,000	33.3%
AWARDS, PLAQUES, OTHER	\$62	\$126	\$1,000	\$1,000	\$0	0.0%
OTHER CHARGES TOTAL	\$106,115	\$112,993	\$155,930	\$167,480	\$11,550	7.4%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$106,586	-	-	-	\$0	-
BUILDING IMPROVEMENTS	-	-	-	\$220,600	\$220,600	-
CAPITAL CHARGES TOTAL	\$106,586	-	-	\$220,600	\$220,600	-
EXPENSES TOTAL	\$3,114,192	\$3,354,850	\$3,513,000	\$3,979,000	\$466,000	13.3%

NORTHWESTERN REGIONAL JAIL AUTHORITY CONSTRUCTION FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Northwestern Regional Jail Authority (NRJA) Construction Fund is used to account for bond proceeds and debt payments related to the construction of the regional jail.

REVENUE DETAIL

NRJA Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$1,028	\$40,683	-	-	\$0	-
CHARGES FOR SERVICES						
DEBT SERVICE	\$1,233,925	\$1,227,675	\$1,213,000	\$1,234,000	\$21,000	1.7%
CHARGES FOR SERVICES TOTAL	\$1,233,925	\$1,227,675	\$1,213,000	\$1,234,000	\$21,000	1.7%
LOCAL TOTAL	\$1,234,953	\$1,268,358	\$1,213,000	\$1,234,000	\$21,000	1.7%
REVENUES TOTAL	\$1,234,953	\$1,268,358	\$1,213,000	\$1,234,000	\$21,000	1.7%

EXPENDITURE DETAIL

NRJA Construction Fund - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
DEBT						
REDEMP OF PRIN - BONDS	\$850,000	\$865,000	\$865,000	\$930,000	\$65,000	7.5%
INTEREST - BONDS	\$383,925	\$362,675	\$348,000	\$304,000	(\$44,000)	(12.6%)
DEBT TOTAL	\$1,233,925	\$1,227,675	\$1,213,000	\$1,234,000	\$21,000	1.7%
EXPENSES TOTAL	\$1,233,925	\$1,227,675	\$1,213,000	\$1,234,000	\$21,000	1.7%

WINCHESTER PARKING AUTHORITY FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Winchester Parking Authority (WPA) provides safe, clean and convenient parking for customers and employees of downtown businesses and people living or visiting downtown. The WPA also works with other departments to plan for future parking needs.



OLD TOWN PARKING

Old Town Winchester has approximately 2,000 convenient parking spaces either on streets, in parking lots or in four downtown autoparks all accessible 24/7.



Park in one of downtown's four garages (automated and open 24/7) or use the Parkmobile app for meters. Parkmobile allows you to pay to park at street and lot meters using your smartphone and credit card. Need to stay longer than expected? Open the app wherever you are and add more time to your meter. It's that simple.

STRATEGIC PLAN GOALS

Goals (Strategic Plan Goals 3):

- To plan for future parking needs.
- Collaborate with other departments to make sure they have parking for future projects and businesses.

Objectives:

- Continue preventative maintenance on all garages and equipment to maintain good operations and cut costs.
- Address the capital needs of the garages including, renovation priorities and repair needs over the next 2-5 years.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Number of hourly customers utilizing the garages under normal operations	126,897	148,912	158,451	161,904	165,000
Number of total monthly parkers	1,145	1,204	1,204	1,173	1,190
Number of parkers Friday of Apple Blossom Festival	N/A*	1,293	1,293	1,292	1,300
Number of parkers Saturday of Apple Blossom Festival	N/A*	N/A*	1,170	928	1,100
* Decline in Hourly Parking and cancellation of SABF due to Covid -19					

REVENUE AND EXPENDITURE SUMMARY

WPA Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$1,476,303	\$1,657,250	\$1,414,000	\$1,805,000	\$391,000	27.7%
Other Financing Sources	\$2,565	-	-	-	\$0	-
REVENUES TOTAL	\$1,478,867	\$1,657,250	\$1,414,000	\$1,805,000	\$391,000	27.7%

WPA Fund - Summary of Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$435,770	\$467,618	\$513,600	\$531,275	\$17,675	3.4%
CONTRACTUAL SERVICES	\$99,432	\$68,409	\$162,175	\$36,600	(\$125,575)	(77.4%)
INTERNAL SERVICES	\$5,077	\$6,070	\$7,500	\$8,000	\$500	6.7%
OTHER CHARGES	\$189,163	\$238,404	\$262,225	\$259,925	(\$2,300)	(0.9%)
CAPITAL CHARGES	\$257,537	\$261,285	-	\$500,000	\$500,000	-
DEBT	\$184,604	\$129,697	\$468,500	\$469,200	\$700	0.1%
EXPENSES TOTAL	\$1,171,583	\$1,171,482	\$1,414,000	\$1,805,000	\$391,000	27.7%

WPA Summary by Division

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
WPA ADMINISTRATION	\$876,506	\$927,957	\$818,400	\$1,212,200	\$393,800	48.1%
PARKING ENFORCEMENT	\$110,474	\$113,801	\$127,100	\$123,600	(\$3,500)	(2.8%)
DEBT	\$184,604	\$129,697	\$468,500	\$469,200	\$700	0.1%
EXPENSES TOTAL	\$1,171,583	\$1,171,455	\$1,414,000	\$1,805,000	\$391,000	27.7%

STAFFING SUMMARY

Winchester Parking Authority

Division Description	FY2021	FY2022	FY2023	FY2024	FY2025
FTE Amount					
Parking Administration	5	5	5	5	5
Parking Control	2	2	2	2	2
FTE AMOUNT	7	7	7	7	7

REVENUE DETAIL

WPA Revenue Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
FINES AND FORFEITURES	\$107,923	\$109,803	\$115,000	\$115,000	\$0	0.0%
REVENUE-USE OF MONEY/PROP	\$0	\$3,214	-	-	\$0	-
CHARGES FOR SERVICES	\$1,343,881	\$1,528,996	\$1,296,000	\$1,687,000	\$391,000	30.2%
MISCELLANEOUS REVENUE	\$24,499	\$15,237	\$3,000	\$3,000	\$0	0.0%
LOCAL TOTAL	\$1,476,303	\$1,657,250	\$1,414,000	\$1,805,000	\$391,000	27.7%
Other Financing Sources	\$2,565	-	-	-	\$0	-
REVENUES TOTAL	\$1,478,867	\$1,657,250	\$1,414,000	\$1,805,000	\$391,000	27.7%

EXPENDITURE DETAIL

WPA Fund Admin - Detailed Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$230,784	\$269,510	\$276,454	\$287,280	\$10,826	3.9%
OVERTIME	\$11,486	\$13,915	\$15,000	\$15,000	\$0	0.0%
FICA	\$18,245	\$21,196	\$21,758	\$23,093	\$1,335	6.1%
VRS-EMPLOYER	\$23,064	\$8,612	\$28,798	\$34,257	\$5,459	19.0%
RETIREE HEALTH INSURANCE	\$6,612	(\$4,727)	-	-	\$0	-
INSURANCE - EMPLOYER	\$2,970	\$3,452	\$3,703	\$3,848	\$145	3.9%
VA LOCAL DISABILITY PLAN	\$637	\$801	\$874	\$902	\$28	3.2%
WORKER'S COMPENSATION	\$5,305	\$4,860	\$4,915	\$5,035	\$120	2.4%
BENEFITS ADMIN FEE	\$186	\$195	\$1,470	\$4,793	\$3,323	226.1%
HEALTH INSURANCE	\$25,980	\$36,314	\$39,035	\$34,537	(\$4,498)	(11.5%)
VRS HEALTH INS CREDIT	\$219	\$181	\$193	\$230	\$37	19.2%
PERSONNEL TOTAL	\$325,488	\$354,308	\$392,200	\$408,975	\$16,775	4.3%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$30,836	-	-	\$0	-
REPAIRS & MAINTENANCE	\$74,804	\$26,941	\$145,475	\$21,000	(\$124,475)	(85.6%)
LANDSCAPING	\$4,979	\$5,687	\$7,000	\$7,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$13,331	\$192	\$1,500	\$1,500	\$0	0.0%
PRINTING & BINDING	\$6,317	\$4,754	\$5,500	\$6,600	\$1,100	20.0%
CONTRACTUAL SERVICES TOTAL	\$99,432	\$68,409	\$159,475	\$36,100	(\$123,375)	(77.4%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$3,209	\$3,778	\$3,500	\$4,000	\$500	14.3%
EQUIPMENT FUND PARTS	\$565	\$798	\$2,000	\$2,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$1,303	\$1,494	\$2,000	\$2,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$5,077	\$6,070	\$7,500	\$8,000	\$500	6.7%
OTHER CHARGES						
ELECTRICAL SERVICES	\$55,401	\$71,201	\$79,000	\$79,000	\$0	0.0%
WATER & SEWER	\$3,502	\$3,537	\$3,200	\$3,200	\$0	0.0%
POSTAL SERVICES	-	\$91	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$17,798	\$17,832	\$11,600	\$16,200	\$4,600	39.6%
PROPERTY INSURANCE	\$25,936	\$28,125	\$28,125	\$28,125	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$897	\$1,316	\$1,500	\$1,500	\$0	0.0%
GENERAL LIABILITY	\$1,499	\$1,937	\$2,500	\$2,500	\$0	0.0%
EQUIPMENT	\$338	(\$157)	\$1,500	\$1,500	\$0	0.0%
PARKING LOTS	\$6,050	\$7,150	\$6,600	\$6,600	\$0	0.0%
MILEAGE & TRANSPORTATION	-	-	\$100	\$100	\$0	0.0%
TRAINING & EDUCATION	\$96	\$3,846	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$100	\$1,590	\$800	\$800	\$0	0.0%
MISC CHARGES & FEES	\$50,862	\$58,591	\$50,000	\$50,000	\$0	0.0%
OFFICE SUPPLIES	\$670	\$598	\$3,500	\$6,000	\$2,500	71.4%
FOOD & FOOD SERVICE	\$153	-	\$200	\$200	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	-	-	\$400	\$400	\$0	0.0%
LAUNDRY & JANITORIAL	\$3,843	\$4,209	\$3,500	\$3,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$7,088	\$15,353	\$34,000	\$37,300	\$3,300	9.7%
VEHICLE & EQUIPMENT FUELS	-	\$44	-	-	\$0	-

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
VEHICLE/EQUIPMT SUPPLIES	\$309	\$320	\$500	\$500	\$0	0.0%		
UNIFORMS & APPAREL	\$292	\$1,760	\$1,500	\$1,500	\$0	0.0%		
OTHER OPERATING SUPPLIES	\$12,698	\$19,016	\$25,000	\$15,000	(\$10,000)	(40.0%)		
CHEMICALS	\$343	\$362	-	-	\$0	-		
COMPUTER HARDWARE/SOFTWAR	\$1,097	\$1,167	\$500	\$0	(\$500)	(100.0%)		
OTHER CHARGES TOTAL	\$188,972	\$237,886	\$259,225	\$259,125	(\$100)	(0.0%)		
CAPITAL CHARGES								
MOTOR VEHICLE & EQUIPMENT	\$0	\$0	-	-	\$0	-		
MACHINERY & EQUIPMENT	\$0	-	-	-	\$0	-		
FACILITIES RENOVATIONS	-	-	-	\$500,000	\$500,000	-		
DEPRECIATION EXPENSE	\$257,537	\$261,105	-	-	\$0	-		
LOSS ON DISPOSAL OF ASSET	-	\$181	-	-	\$0	-		
CAPITAL CHARGES TOTAL	\$257,537	\$261,285	-	\$500,000	\$500,000	-		
EXPENSES TOTAL	\$876,506	\$927,957	\$818,400	\$1,212,200	\$393,800	48.1%		

WPA Fund Parking Enforcement - Detailed Expenditures

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
Expenses								
PERSONNEL								
FULL-TIME SALARIES	\$73,711	\$70,606	\$77,532	\$78,969	\$1,437	1.9%		
OVERTIME	\$1,378	\$1,515	\$1,000	\$1,000	\$0	0.0%		
FICA	\$5,517	\$5,138	\$5,925	\$6,040	\$115	1.9%		
VRS-EMPLOYER	\$7,572	\$7,732	\$8,079	\$8,813	\$734	9.1%		
INSURANCE - EMPLOYER	\$992	\$994	\$1,039	\$1,058	\$19	1.8%		
VA LOCAL DISABILITY PLAN	\$391	\$391	\$409	\$417	\$8	2.0%		
WORKER'S COMPENSATION	\$1,295	\$833	\$938	\$956	\$18	1.9%		
BENEFITS ADMIN FEE	\$75	\$73	\$552	\$1,800	\$1,248	226.1%		
HEALTH INSURANCE	\$19,278	\$25,975	\$25,872	\$23,184	(\$2,688)	(10.4%)		
VRS HEALTH INS CREDIT	\$73	\$52	\$54	\$63	\$9	16.7%		
PERSONNEL TOTAL	\$110,282	\$113,310	\$121,400	\$122,300	\$900	0.7%		
CONTRACTUAL SERVICES								
COMPUTER HARDWARE/SOFTWAR	-	-	\$2,200	\$0	(\$2,200)	(100.0%)		
PRINTING & BINDING	-	-	\$500	\$500	\$0	0.0%		
CONTRACTUAL SERVICES TOTAL	-	-	\$2,700	\$500	(\$2,200)	(81.5%)		
OTHER CHARGES								
MILEAGE & TRANSPORTATION	-	\$101	-	-	\$0	-		
TRAINING & EDUCATION	-	\$152	-	-	\$0	-		
UNIFORMS & APPAREL	\$192	\$238	\$2,000	\$500	(\$1,500)	(75.0%)		
OTHER OPERATING SUPPLIES	-	-	\$1,000	\$300	(\$700)	(70.0%)		
OTHER CHARGES TOTAL	\$192	\$491	\$3,000	\$800	(\$2,200)	(73.3%)		
EXPENSES TOTAL	\$110,474	\$113,801	\$127,100	\$123,600	(\$3,500)	(2.8%)		

WPA Fund - Debt Detail

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
Expenses								
DEBT								
REDEMP OF PRIN - BONDS	\$0	\$0	\$338,420	\$346,800	\$8,380	2.5%		
INTEREST - BONDS	\$144,104	\$129,697	\$130,080	\$122,400	(\$7,680)	(5.9%)		
BOND ISSUANCE COSTS	\$40,500	-	-	-	\$0	-		
DEBT TOTAL	\$184,604	\$129,697	\$468,500	\$469,200	\$700	0.1%		
EXPENSES TOTAL	\$184,604	\$129,697	\$468,500	\$469,200	\$700	0.1%		

WPA Total Budget

	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE		
Expenses	\$1,171,583	\$1,171,482	\$1,414,000	\$1,805,000	\$391,000	27.7%		

WINCHESTER PUBLIC SCHOOLS

FY 2025 ANNUAL BUDGET



DESCRIPTION

The members of the Winchester Public Schools board represent a wide range of professions, interests, and ages. School Board members make decisions based on the advice and counsel of education professionals, but they keep in mind the desires of the public they serve. The functions of the School Board are policy-forming and legislative, while those of the Superintendent are administrative and executive. The School Board directs the expenditure of a \$96 million budget, oversees a 800+ member school staff which includes teachers, staff professionals, and support personnel, and carries out the responsibilities connected with the ownership and maintenance of school buildings and sites worth over \$200 million. The School Board works within the broader framework of state and federal law, and each member of the board is accountable to the citizens of Winchester.

The overall supervision of the Winchester Public Schools is a cooperative effort in which the School Board, Superintendent, and staff members work together for the best interests of our students and the public.



Front row L to R: Bryan Pearce-Gonzales (Chair), Marie Imoh, Jason Van Heukelum (Superintendent). Back row L to R: Elyus Wallace, Melissa Harris, Michael Birchenough (Vice-Chair), Carmen Crawford, Stuart Eiland.

The School Board does not have the ability to raise taxes or issue debt. All debts are issued by the General Government and associated debt service payments are budgeted by the General Government. Excess of revenues over expenditures are returned to the General Government at each year-end and reappropriated to the School Board the following fiscal year. These excess funds are available for the School Board's use in future years for capital improvement projects. For more detail information on the Winchester Public Schools budget visit the School's website at <http://www.wps.k12.va.us>

Total Cost Per Pupil for FY23 and FY24, equals \$18,768 and \$22,209 respectively. Per Virginia Code §22.1.92, Notification of the estimated average per pupil cost for pupil education in the school division for the coming year to each parent, guardian, or other person having control or charge of a child enrolled in the relevant school division, in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

Estimated Required Local Effort - FY25 = \$21,989,899

The local required match/effort are funds to be provided by the City for the cost of maintaining an educational program meeting the prescribed Standards of Quality, certain incentive programs, and some lottery funded programs. The total cost is apportioned between the state and the local government. (Reference: Virginia Code § 22.1-94)

WINCHESTER PUBLIC SCHOOL BUDGET BY FUND

School Fund Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% CHANGE
Expenses						
SCHOOL CAFETERIA FUND	\$2,652,752	\$2,614,812	\$2,866,486	\$3,294,310	\$427,824	14.9%
SCHOOL OPERATING FUND	\$61,552,827	\$65,330,857	\$70,523,278	\$74,193,523	\$3,670,245	5.2%
FEDERAL GRANTS FUND	\$7,161,708	\$10,835,442	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)
TEXTBOOK FUND	\$0	\$671,221	\$400,000	\$200,000	(\$200,000)	(50.0%)
NREP PRE-SCHOOL GRANT	-	-	-	\$0	\$0	-
NREP OPERATING FUND	-	-	-	\$0	\$0	-
NREP TEXTBOOK FUND	-	-	-	\$0	\$0	-
GOVERNOR'S BEST PRACTICE	-	-	-	\$0	\$0	-
SCHOOL FUND RAISING	\$39,856	\$1,837,360	\$125,000	\$250,000	\$125,000	100.0%
SCHOOL CAPITAL IMPROVEMTS	\$1,670,487	\$7,575,199	\$5,782,545	\$1,300,000	(\$4,482,545)	(77.5%)
SCHOOL CONSTRUCTION FUND	\$4,763,887	\$1,124,913	-	\$0	\$0	-
SCHOOL INSURANCE	\$6,227,556	\$6,223,779	\$7,190,510	\$8,172,225	\$981,715	13.7%
FACILITIES MANAGEMENT	-	-	-	\$0	\$0	-
EXPENDABLE SCHOLARSHIP FD	\$37,293	\$3,826	\$26,300	\$26,300	\$0	0.0%
SHINGLETON SCHOLARSHIP FD	\$3,110	\$2,100	\$4,000	\$4,000	\$0	0.0%
COOPER MEMORIAL SCHOLARSH	\$29,048	\$25,105	\$40,000	\$40,000	\$0	0.0%
KEENAN SCHOLARSHIP FUND	-	-	-	\$0	\$0	-
NONEXPENDABLE SCHOLARSHIP	\$8,385	\$19,110	\$29,950	\$29,950	\$0	0.0%
SHINGLETON SCHOLARSHIP FD	-	-	\$4,000	\$4,000	\$0	0.0%
EXPENSES TOTAL	\$84,146,909	\$96,263,724	\$102,921,589	\$96,122,140	(\$6,799,449)	(6.6%)

REVENUE DETAIL

School Cafeteria Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	(\$982)	\$4,965	\$2,000	\$4,500	\$2,500	125.0%
CHARGES FOR SERVICES	\$131,526	\$165,745	\$590,000	\$191,700	(\$398,300)	(67.5%)
MISCELLANEOUS REVENUE	\$35,243	\$38,573	\$15,000	\$20,000	\$5,000	33.3%
LOCAL TOTAL	\$165,787	\$209,283	\$607,000	\$216,200	(\$390,800)	(64.4%)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
State						
STATE CATEGORICAL FUNDS	\$25,159	\$50,099	\$51,070	\$50,120	(\$950)	(1.9%)
STATE TOTAL	\$25,159	\$50,099	\$51,070	\$50,120	(\$950)	(1.9%)
Federal						
CATEGORICAL AID	\$2,843,470	\$2,511,305	\$2,208,416	\$3,027,990	\$819,574	37.1%
FEDERAL TOTAL	\$2,843,470	\$2,511,305	\$2,208,416	\$3,027,990	\$819,574	37.1%
REVENUES TOTAL	\$3,034,417	\$2,770,687	\$2,866,486	\$3,294,310	\$427,824	14.9%

Schools Operating Fund Revenues by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$20,288	\$58,789	\$55,000	\$105,000	\$50,000	90.9%
CHARGES FOR SERVICES	\$280,744	\$496,922	\$202,400	\$265,000	\$62,600	30.9%
MISCELLANEOUS REVENUE	\$337,061	\$308,800	\$284,999	\$326,000	\$41,001	14.4%
RECOVERED COSTS	-	\$1,817	-	-	\$0	-
LOCAL TOTAL	\$638,092	\$866,328	\$542,399	\$696,000	\$153,601	28.3%
State						
STATE CATEGORICAL FUNDS	\$31,281,563	\$32,942,428	\$34,689,571	\$36,621,215	\$1,931,644	5.6%
STATE TOTAL	\$31,281,563	\$32,942,428	\$34,689,571	\$36,621,215	\$1,931,644	5.6%
Federal						
CATEGORICAL AID	-	\$530,781	-	-	\$0	-
FEDERAL TOTAL	-	\$530,781	-	-	\$0	-
Other Financing Sources	\$29,430,040	\$31,279,643	\$35,291,308	\$36,876,308	\$1,585,000	4.5%
REVENUES TOTAL	\$61,349,695	\$65,619,180	\$70,523,278	\$74,193,523	\$3,670,245	5.2%

Schools Federal Grants Fund Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
MISCELLANEOUS REVENUE	\$651	-	-	-	\$0	-
RECOVERED COSTS	-	\$153,797	-	-	\$0	-
LOCAL TOTAL	\$651	\$153,797	-	-	\$0	-
Federal						
CATEGORICAL AID	\$6,666,964	\$10,681,644	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)
FEDERAL TOTAL	\$6,666,964	\$10,681,644	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)
REVENUES TOTAL	\$6,667,615	\$10,835,442	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)

Schools Textbook Fund Revenues by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	(\$378)	\$906	-	-	\$0	-
Other Financing Sources	-	-	\$400,000	\$200,000	(\$200,000)	(50.0%)
REVENUES TOTAL	(\$378)	\$906	\$400,000	\$200,000	(\$200,000)	(50.0%)

Schools Fund Raising Fund Revenues by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	(\$1,324)	\$2,771	-	-	\$0	-
MISCELLANEOUS REVENUE	\$640,077	\$76,000	\$125,000	\$150,000	\$25,000	20.0%
LOCAL TOTAL	\$638,753	\$78,771	\$125,000	\$150,000	\$25,000	20.0%
Other Financing Sources	-	-	-	\$100,000	\$100,000	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
REVENUES TOTAL	\$638,753	\$78,771	\$125,000	\$250,000	\$125,000	100.0%

Schools Capital Improvement Fund Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$117,480	\$577,078	-	\$460,000	\$460,000	-
State	-	\$1,966,290	-	-	\$0	-
Other Financing Sources	\$2,404,101	\$3,948,062	\$5,782,545	\$840,000	(\$4,942,545)	(85.5%)
REVENUES TOTAL	\$2,521,582	\$6,491,430	\$5,782,545	\$1,300,000	(\$4,482,545)	(77.5%)

School Construction Fund Revenues by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$13,360	-	-	-	\$0	-
REVENUES TOTAL	\$13,360	-	-	-	\$0	-

Schools Insurance Fund Revenues by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$5,707,518	\$6,177,136	\$7,190,510	\$8,172,225	\$981,715	13.7%
REVENUES TOTAL	\$5,707,518	\$6,177,136	\$7,190,510	\$8,172,225	\$981,715	13.7%

School Scholarship Funds Revenue by Source

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	(\$13,539)	\$87,974	\$100,250	\$100,250	\$0	0.0%
Other Financing Sources	\$3,648	\$1,537	\$4,000	\$4,000	\$0	0.0%
REVENUES TOTAL	(\$9,891)	\$89,511	\$104,250	\$104,250	\$0	0.0%

School Funds Revenue Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY2025 Variance	% Change
Revenues						
Local	\$7,267,727	\$8,151,274	\$8,565,159	\$9,794,675	\$1,229,516	14.4%
State	\$31,306,722	\$34,958,818	\$34,740,641	\$36,671,335	\$1,930,694	5.6%
Federal	\$9,510,434	\$13,723,731	\$18,137,936	\$11,635,822	(\$6,502,114)	(35.8%)
Other Financing Sources	\$31,837,789	\$35,229,242	\$41,477,853	\$38,020,308	(\$3,457,545)	(8.3%)
REVENUES TOTAL	\$79,922,671	\$92,063,064	\$102,921,589	\$96,122,140	(\$6,799,449)	(6.6%)

EXPENDITURE DETAIL

School Cafeteria Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,261,919	\$1,144,468	\$1,626,236	\$1,685,610	\$59,374	3.7%
CONTRACTUAL SERVICES	\$20,712	\$26,977	\$46,700	\$28,000	(\$18,700)	(40.0%)
INTERNAL SERVICES	\$950	\$0	-	-	\$0	-
OTHER CHARGES	\$1,208,537	\$1,443,367	\$1,153,550	\$1,465,700	\$312,150	27.1%
CAPITAL CHARGES	\$160,634	\$0	\$40,000	\$115,000	\$75,000	187.5%

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
EXPENSES TOTAL	\$2,652,752	\$2,614,812	\$2,866,486	\$3,294,310	\$427,824	14.9%

School Operating Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$49,893,418	\$54,908,025	\$59,998,974	\$61,768,855	\$1,769,881	2.9%
CONTRACTUAL SERVICES	\$2,503,336	\$2,620,859	\$2,383,972	\$3,911,459	\$1,527,487	64.1%
INTERNAL SERVICES	\$581,897	\$663,880	\$575,900	\$631,400	\$55,500	9.6%
OTHER CHARGES	\$6,407,618	\$7,034,418	\$7,459,482	\$7,788,709	\$329,227	4.4%
CAPITAL CHARGES	\$2,183,076	\$103,676	\$104,950	\$93,100	(\$11,850)	(11.3%)
DEBT	\$214,964	\$0	-	-	\$0	-
Expenses	(\$231,481)	\$0	-	-	\$0	-
EXPENSES TOTAL	\$61,552,827	\$65,330,857	\$70,523,278	\$74,193,523	\$3,670,245	5.2%

School Federal Grants Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$4,773,777	\$6,700,210	\$6,995,384	\$4,856,499	(\$2,138,885)	(30.6%)
CONTRACTUAL SERVICES	\$1,393,727	\$2,193,399	\$4,368,383	\$1,732,609	(\$2,635,774)	(60.3%)
INTERNAL SERVICES	\$15,559	\$47,321	\$25,313	\$20,000	(\$5,313)	(21.0%)
OTHER CHARGES	\$897,598	\$1,059,114	\$731,960	\$360,200	(\$371,760)	(50.8%)
CAPITAL CHARGES	\$81,047	\$783,049	\$3,808,480	\$1,638,524	(\$2,169,956)	(57.0%)
DEBT	-	\$383	-	-	\$0	-
Expenses	-	\$51,966	-	-	\$0	-
EXPENSES TOTAL	\$7,161,708	\$10,835,442	\$15,929,520	\$8,607,832	(\$7,321,688)	(46.0%)

School Textbook Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
OTHER CHARGES	\$0	\$71,221	\$400,000	\$200,000	(\$200,000)	(50.0%)
TRANSFERS OUT	-	\$600,000	-	-	\$0	-
EXPENSES TOTAL	\$0	\$671,221	\$400,000	\$200,000	(\$200,000)	(50.0%)

School Fund Raising Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$15,160	\$2,026	-	\$150,000	\$150,000	-
OTHER CHARGES	\$24,891	\$2,859	-	\$100,000	\$100,000	-
CAPITAL CHARGES	(\$195)	\$1,832,475	\$125,000	\$0	(\$125,000)	(100.0%)
EXPENSES TOTAL	\$39,856	\$1,837,360	\$125,000	\$250,000	\$125,000	100.0%

School Capital Improvements Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$73,042	\$66,798	-	-	\$0	-
OTHER CHARGES	\$80,193	\$731,156	\$500,000	\$300,000	(\$200,000)	(40.0%)
CAPITAL CHARGES	\$1,437,825	\$6,550,237	\$5,282,545	\$1,000,000	(\$4,282,545)	(81.1%)
DEBT	\$79,427	\$198,094	-	-	\$0	-
Expenses	-	\$28,914	-	-	\$0	-
EXPENSES TOTAL	\$1,670,487	\$7,575,199	\$5,782,545	\$1,300,000	(\$4,482,545)	(77.5%)

School Construction Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CAPITAL CHARGES	\$4,763,887	\$1,124,913	-	-	\$0	-
EXPENSES TOTAL	\$4,763,887	\$1,124,913	-	-	\$0	-

School Insurance Fund Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$103,750	\$121,250	\$82,000	\$106,000	\$24,000	29.3%
CONTRACTUAL SERVICES	\$6,123,806	\$6,102,530	\$7,108,310	\$8,065,225	\$956,915	13.5%
OTHER CHARGES	-	-	\$200	\$1,000	\$800	400.0%
EXPENSES TOTAL	\$6,227,556	\$6,223,779	\$7,190,510	\$8,172,225	\$981,715	13.7%

School Scholarship Funds Expenditures by Category

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$4,571	\$3,989	\$8,100	\$8,100	\$0	0.0%
OTHER CHARGES	\$48,701	\$31,031	\$74,550	\$74,550	\$0	0.0%
TRANSFERS OUT	\$24,564	\$15,121	\$21,600	\$21,600	\$0	0.0%
EXPENSES TOTAL	\$77,836	\$50,141	\$104,250	\$104,250	\$0	0.0%

School Funds Total Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
PERSONNEL	\$56,032,864	\$62,873,952	\$68,702,594	\$68,416,964	(\$285,630)	(0.4%)
CONTRACTUAL SERVICES	\$10,134,354	\$11,016,577	\$13,915,465	\$13,895,393	(\$20,072)	(0.1%)
INTERNAL SERVICES	\$598,406	\$711,202	\$601,213	\$651,400	\$50,187	8.3%
OTHER CHARGES	\$8,667,538	\$10,373,165	\$10,319,742	\$10,290,159	(\$29,583)	(0.3%)
CAPITAL CHARGES	\$8,626,274	\$10,394,350	\$9,360,975	\$2,846,624	(\$6,514,351)	(69.6%)
DEBT	\$294,391	\$198,477	-	-	\$0	-
TRANSFERS OUT	\$24,564	\$615,121	\$21,600	\$21,600	\$0	0.0%
Expenses	(\$231,481)	\$80,880	-	-	\$0	-
EXPENSES TOTAL	\$84,146,909	\$96,263,724	\$102,921,589	\$96,122,140	(\$6,799,449)	(6.6%)

ECONOMIC DEVELOPMENT AUTHORITY FUND

FY 2025 ANNUAL BUDGET



DESCRIPTION

The Economic Development Authority Department continues to focus on redevelopment efforts in Old Town and on several large catalyst sites in the City but is also initiating a robust business retention and expansion program, facilitating and supporting workforce development activities, and promoting the city's assets for new business growth.

STRATEGIC PLAN GOALS

Strategic Plan Goal 2:

- Encourage sustainable economic growth and partnerships through business and workforce development
- Promote and accelerate revitalization of catalyst sites and other areas throughout the city

Objectives:

- Focus on the expansion and retention of Winchester Business.
- Promote redevelopment of Winchester's Neighborhood Design Districts.

Objectives:

- Assist with workforce development efforts, providing access to resources that guide employers in their workforce training needs and potential employees in labor skill development.
- Recruit and attract new business to the City.
- Assist businesses currently located in the City with expansion and retention efforts.
- Grow business incentive utilization throughout the City's Enterprise Zone.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 YTD
Unemployment Rate	4.9%	2.6%	2.6%	2.9%	2.2%
Combined Commercial Vacancy Rate	3.5%	6.6%	N/A	N/A	N/A
Number of Business Incentives Awarded	127	1	10	11	5
Dollar Amount of Business Incentives Awarded or Leveraged	\$668,111.79*	\$2,500.00	\$81,814.23	\$91,425.53	\$575,282.21
Dollar Amount Capital Investment Leveraged	N/A	N/A	\$154,466.52	\$335,510.55	N/A
<i>*Includes CARES Act Funds</i>					

EXPENDITURES

Economic Development Authority Fund - Summary Expenditures

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$128,073	\$259,865	\$157,000	\$130,500	(\$26,500)	(16.9%)
OTHER CHARGES	\$149,130	\$683,137	\$323,347	\$323,500	\$153	0.0%
CAPITAL CHARGES	\$1,773,277	\$1,854,127	-	-	\$0	-
DEBT	-	\$17,130	-	-	\$0	-

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
OTHER	\$0	\$0	-	-	\$0	-
EXPENSES TOTAL	\$2,050,481	\$2,814,260	\$480,347	\$454,000	(\$26,347)	(5.5%)

Economic Development Authority Fund - Detail

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET		
	FY2022	FY2023	FY2024	FY2025	FY 2025 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
ACCOUNTING AND AUDITING	\$30,149	\$15,900	\$20,000	\$20,000	\$0	0.0%
MANAGEMENT CONSULTING	-	-	\$20,000	\$20,000	\$0	0.0%
MANAGEMENT FEE	\$42,500	\$42,500	\$76,500	\$50,000	(\$26,500)	(34.6%)
LEGAL SERVICES	\$18,417	\$67,662	\$20,000	\$20,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$25,000	\$116,358	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$5,279	\$2,087	\$5,500	\$5,500	\$0	0.0%
PRINTING & BINDING	\$895	\$794	-	-	\$0	-
LOCAL MEDIA	\$2,000	\$2,611	-	-	\$0	-
PROMOTIONS/SPONSORHIPS	\$2,625	\$10,304	\$15,000	\$15,000	\$0	0.0%
FOOD SERVICES	\$1,208	\$1,650	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$128,073	\$259,865	\$157,000	\$130,500	(\$26,500)	(16.9%)
OTHER CHARGES						
PROPERTY INSURANCE	\$3,206	\$2,360	\$2,500	\$2,500	\$0	0.0%
EQUIPMENT	-	\$5,767	-	-	\$0	-
BUILDINGS	-	\$0	\$16,800	\$16,800	\$0	0.0%
MILEAGE & TRANSPORTATION	\$113	\$43	-	-	\$0	-
TRAINING & EDUCATION	-	\$1,441	\$4,000	\$4,000	\$0	0.0%
BUSINESS DEVELOPMENT GRAN	\$59,722	\$110,453	\$153,682	\$153,850	\$168	0.1%
OTHER PYMTS/CONTRIBUTIONS	\$79,493	\$522,589	\$65,000	\$65,000	\$0	0.0%
BANKING FEES	\$1,195	\$375	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$340	\$250	\$315	\$300	(\$15)	(4.8%)
BOND ADMIN FEES	-	\$10,705	\$40,000	\$40,000	\$0	0.0%
COURT FILING FEES	\$326	-	-	-	\$0	-
BAD DEBT EXPENSE	\$1,323	-	-	-	\$0	-
MISC CHARGES & FEES	\$2,986	\$23,280	\$40,250	\$40,250	\$0	0.0%
OFFICE SUPPLIES	-	\$3,638	-	-	\$0	-
FOOD & FOOD SERVICE	\$374	\$585	\$800	\$800	\$0	0.0%
OTHER OPERATING SUPPLIES	\$23	\$235	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$29	\$1,415	-	-	\$0	-
OTHER CHARGES TOTAL	\$149,130	\$683,137	\$323,347	\$323,500	\$153	0.0%
CAPITAL CHARGES						
PROPERTY ACQUISITION	-	\$1,850,000	-	-	\$0	-
DEPRECIATION EXPENSE	-	\$4,127	-	-	\$0	-
LOSS ON DISPOSAL OF ASSET	\$1,773,277	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$1,773,277	\$1,854,127	-	-	\$0	-
DEBT						
INTEREST	-	\$16,900	-	-	\$0	-
LEASE INTEREST EXPENSE	-	\$230	-	-	\$0	-
DEBT TOTAL	-	\$17,130	-	-	\$0	-
OTHER	\$0	\$0	-	-	\$0	-
EXPENSES TOTAL	\$2,050,481	\$2,814,260	\$480,347	\$454,000	(\$26,347)	(5.5%)

DEBT SUMMARY

FY 2025 ANNUAL BUDGET



SUMMARY OF OUTSTANDING DEBT

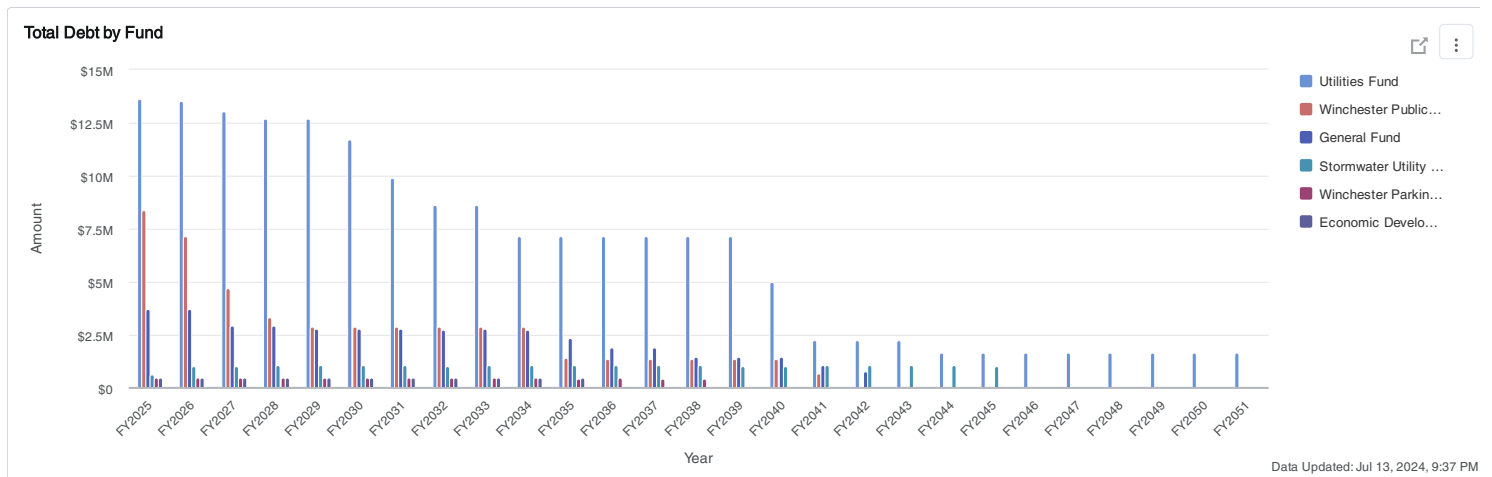
General Fund outstanding debt as of June 30, 2024 totals \$33,668,556. Projects financed include Rouss City Hall improvements; Creamery Building acquisition and improvements; Social Services building acquisition and improvements; Joint Judicial Center improvements; neighborhood parks; Senior Center; communications upgrades; and road and sidewalk improvements.

Schools outstanding debt as of June 30, 2024 totals \$41,656,579. Projects financed include Handley High School renovation, John Kerr Elementary School, Douglass Learning Center and the Innovation Center.

Utilities Fund outstanding debt as of June 30, 2024 totals \$133,795,691. Projects financed include water treatment plant upgrades, water meter replacements, water and sewer line replacement; and water storage facility improvements.

Stormwater Fund outstanding debt as of June 30, 2024 totals \$13,290,000. Projects financed include stormwater system improvements.

Total Outstanding City Debt = \$224,410,826



Total Debt by Fund

Fund	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Amount							
Stormwater Utility Fund	\$647,705	\$1,053,919	\$1,053,419	\$1,056,766	\$1,053,959	\$1,055,000	\$1,054,759
Winchester Parking Authority	\$469,147	\$469,183	\$468,400	\$466,911	\$469,571	\$466,326	\$467,260
Economic Development Authority	\$483,328	\$483,328	\$483,328	\$483,328	\$483,328	\$483,328	\$483,328
Winchester Public Schools	\$8,393,503	\$7,153,301	\$4,694,528	\$3,322,447	\$2,895,211	\$2,898,830	\$2,898,555
Utilities Fund	\$13,627,469	\$13,505,210	\$13,018,882	\$12,692,869	\$12,676,174	\$11,717,323	\$9,910,974
General Fund	\$3,743,872	\$3,745,382	\$2,921,977	\$2,923,539	\$2,794,225	\$2,776,716	\$2,781,311
AMOUNT	\$27,365,023	\$26,410,323	\$22,640,534	\$20,945,859	\$20,372,467	\$19,397,523	\$17,596,186

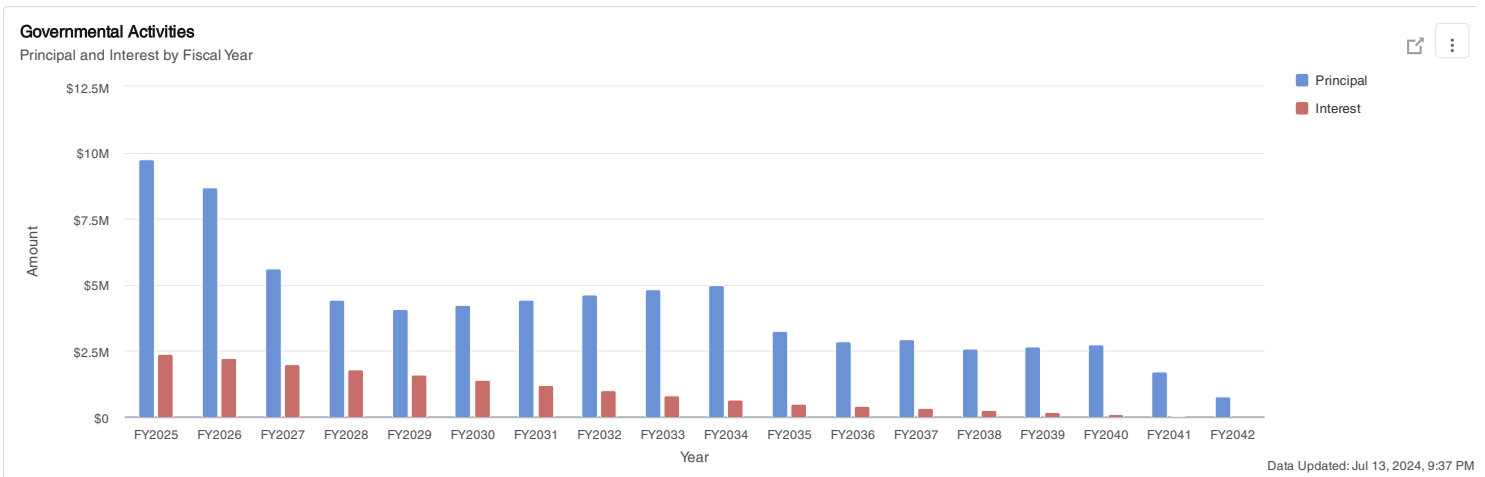
Fund	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038
Amount							
Stormwater Utility Fund	\$1,053,238	\$1,055,306	\$1,055,838	\$1,054,831	\$1,057,159	\$1,057,694	\$1,056,434
Winchester Parking Authority	\$467,163	\$466,053	\$468,893	\$465,532	\$466,160	\$465,473	\$463,496
Economic Development Authority	\$483,328	\$483,328	\$483,328	\$483,328	\$0	\$0	\$0

Fund	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038
Winchester Public Schools	\$2,895,437	\$2,895,089	\$2,892,833	\$1,435,337	\$1,375,760	\$1,375,151	\$1,376,583
Utilities Fund	\$8,620,690	\$8,627,187	\$7,162,657	\$7,159,480	\$7,162,406	\$7,163,837	\$7,158,354
General Fund	\$2,767,694	\$2,775,042	\$2,766,224	\$2,330,169	\$1,910,903	\$1,906,949	\$1,479,698
AMOUNT	\$16,287,549	\$16,302,005	\$14,829,772	\$12,928,676	\$11,972,388	\$11,969,104	\$11,534,565

Fund	FY2039	FY2040	FY2041	FY2042	FY2043	FY2044	FY2045
Amount							
Stormwater Utility Fund	\$1,053,381	\$1,053,406	\$1,056,253	\$1,056,794	\$1,055,028	\$1,055,828	\$1,052,794
Winchester Parking Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Winchester Public Schools	\$1,375,306	\$1,376,470	\$707,000	\$0	\$0	\$0	\$0
Utilities Fund	\$7,159,091	\$5,024,178	\$2,272,312	\$2,277,352	\$2,237,490	\$1,666,819	\$1,665,897
General Fund	\$1,483,832	\$1,483,062	\$1,075,716	\$786,044	\$0	\$0	\$0
AMOUNT	\$11,071,610	\$8,937,116	\$5,111,281	\$4,120,190	\$3,292,518	\$2,722,647	\$2,718,691

Fund	FY2046	FY2047	FY2048	FY2049	FY2050	FY2051
Amount						
Stormwater Utility Fund	\$0	\$0	\$0	\$0	\$0	\$0
Winchester Parking Authority	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development Authority	\$0	\$0	\$0	\$0	\$0	\$0
Winchester Public Schools	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Fund	\$1,664,325	\$1,666,769	\$1,663,219	\$1,663,947	\$1,663,906	\$1,663,097
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$1,664,325	\$1,666,769	\$1,663,219	\$1,663,947	\$1,663,906	\$1,663,097

GOVERNMENTAL ACTIVITIES OUTSTANDING DEBT



Governmental Activities Debt by Fund

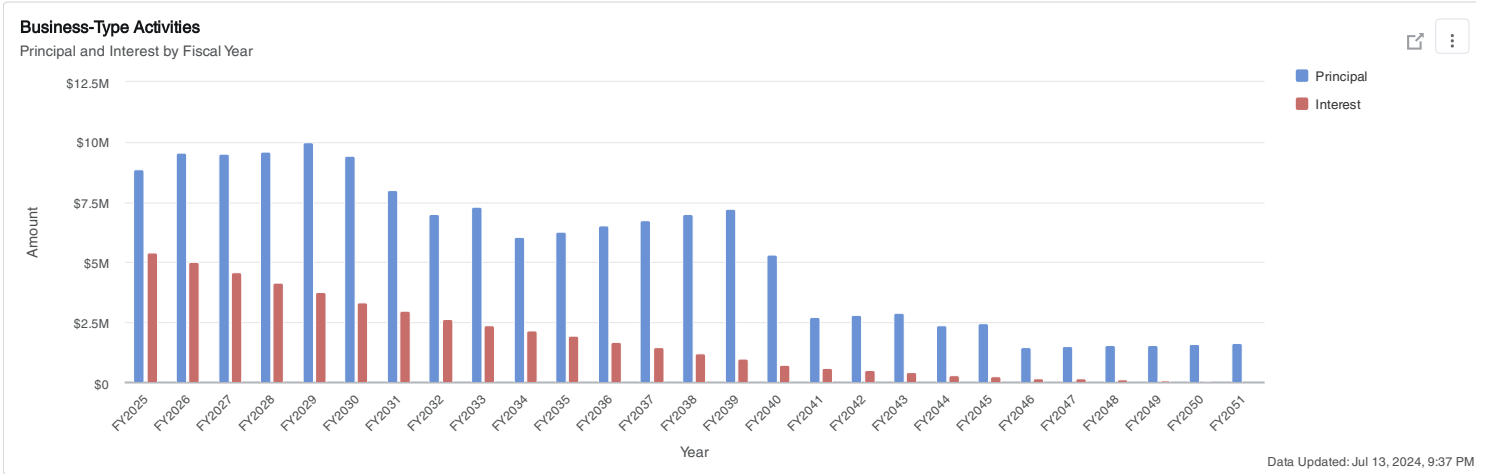
Fund	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Amount							
Winchester Public Schools	\$8,393,503	\$7,153,301	\$4,694,528	\$3,322,447	\$2,895,211	\$2,898,830	\$2,898,555
General Fund	\$3,743,872	\$3,745,382	\$2,921,977	\$2,923,539	\$2,794,225	\$2,776,716	\$2,781,311
AMOUNT	\$12,137,375	\$10,898,683	\$7,616,505	\$6,245,986	\$5,689,436	\$5,675,546	\$5,679,866

Fund	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038
Amount							
Winchester Public Schools	\$2,895,437	\$2,895,089	\$2,892,833	\$1,435,337	\$1,375,760	\$1,375,151	\$1,376,583
General Fund	\$2,767,694	\$2,775,042	\$2,766,224	\$2,330,169	\$1,910,903	\$1,906,949	\$1,479,698
AMOUNT	\$5,663,131	\$5,670,131	\$5,659,057	\$3,765,506	\$3,286,663	\$3,282,100	\$2,856,281

Fund	FY2039	FY2040	FY2041	FY2042
Amount				
Winchester Public Schools	\$1,375,306	\$1,376,470	\$707,000	\$0

Fund	FY2039	FY2040	FY2041	FY2042
General Fund	\$1,483,832	\$1,483,062	\$1,075,716	\$786,044
AMOUNT	\$2,859,138	\$2,859,532	\$1,782,716	\$786,044

BUSINESS-TYPE ACTIVITIES OUTSTANDING DEBT



Business-Type Activities Debt by Fund

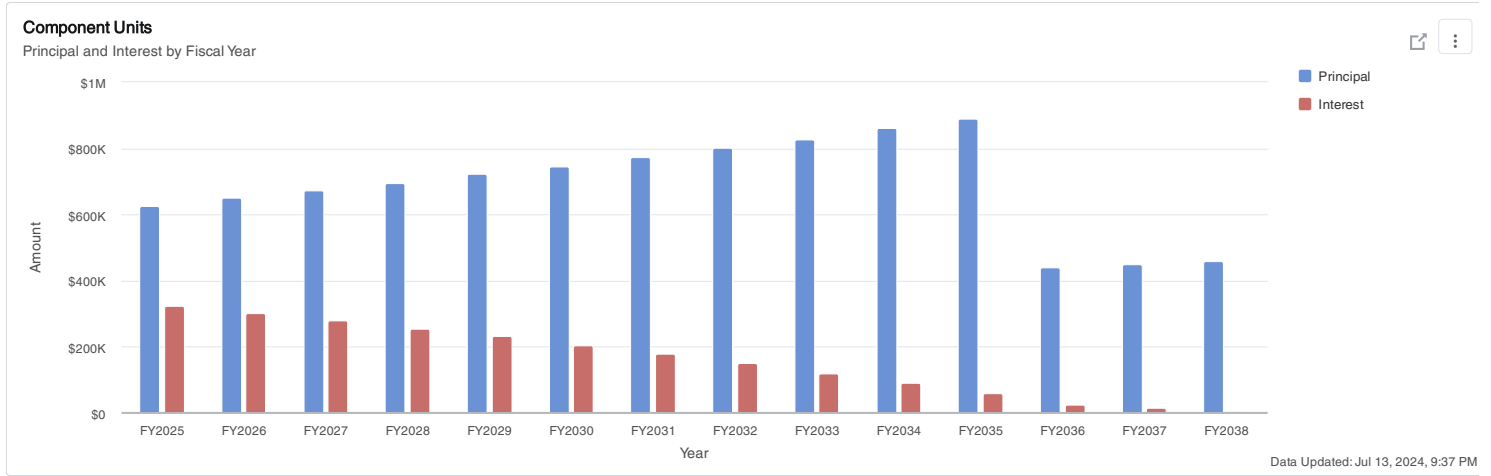
Fund	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Amount							
Utilities Fund	\$13,627,469	\$13,505,210	\$13,018,882	\$12,692,869	\$12,676,174	\$11,717,323	\$9,910,974
Stormwater Utility Fund	\$647,705	\$1,053,919	\$1,053,419	\$1,056,766	\$1,053,959	\$1,055,000	\$1,054,759
AMOUNT	\$14,275,174	\$14,559,129	\$14,072,301	\$13,749,635	\$13,730,133	\$12,772,323	\$10,965,733

Fund	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038
Amount							
Utilities Fund	\$8,620,690	\$8,627,187	\$7,162,657	\$7,159,480	\$7,162,406	\$7,163,837	\$7,158,354
Stormwater Utility Fund	\$1,053,238	\$1,055,306	\$1,055,838	\$1,054,831	\$1,057,159	\$1,057,694	\$1,056,434
AMOUNT	\$9,673,928	\$9,682,493	\$8,218,495	\$8,214,311	\$8,219,565	\$8,221,531	\$8,214,788

Fund	FY2039	FY2040	FY2041	FY2042	FY2043	FY2044	FY2045
Amount							
Utilities Fund	\$7,159,091	\$5,024,178	\$2,272,312	\$2,277,352	\$2,237,490	\$1,666,819	\$1,665,897
Stormwater Utility Fund	\$1,053,381	\$1,053,406	\$1,056,253	\$1,056,794	\$1,055,028	\$1,055,828	\$1,052,794
AMOUNT	\$8,212,472	\$6,077,584	\$3,328,565	\$3,334,146	\$3,292,518	\$2,722,647	\$2,718,691

Fund	FY2046	FY2047	FY2048	FY2049	FY2050	FY2051
Amount						
Utilities Fund	\$1,664,325	\$1,666,769	\$1,663,219	\$1,663,947	\$1,663,906	\$1,663,097
Stormwater Utility Fund	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$1,664,325	\$1,666,769	\$1,663,219	\$1,663,947	\$1,663,906	\$1,663,097

COMPONENT UNITS OUTSTANDING DEBT



Component Units Debt by Fund

Fund	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Amount							
Economic Development Authority	\$483,328	\$483,328	\$483,328	\$483,328	\$483,328	\$483,328	\$483,328
Winchester Parking Authority	\$469,147	\$469,183	\$468,400	\$466,911	\$469,571	\$466,326	\$467,260
AMOUNT	\$952,474	\$952,511	\$951,728	\$950,238	\$952,898	\$949,654	\$950,587

Fund	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038
Amount							
Economic Development Authority	\$483,328	\$483,328	\$483,328	\$483,328	\$0	\$0	\$0
Winchester Parking Authority	\$467,163	\$466,053	\$468,893	\$465,532	\$466,160	\$465,473	\$463,496
AMOUNT	\$950,490	\$949,381	\$952,220	\$948,859	\$466,160	\$465,473	\$463,496

LEGAL DEBT MARGIN

FY 2025 ANNUAL BUDGET



LEGAL DEBT MARGIN - LAST FIVE YEARS

Legal Debt Margin Information Last Five Fiscal Years

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Limit	330,940,692	347,949,175	349,266,784	440,265,511	443,265,511
Total Net Debt Applicable to Limit	91,165,000	95,905,000	98,000,000	88,390,044	77,281,592
Legal Debt Margin	239,775,692	252,044,175	251,266,784	351,875,467	365,983,919
Total Net Debt Applicable to Limit as a % of Debt Limit	27.55%	27.56%	28.06%	20.08%	17.43%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value of Real Property	4,432,655,114
Debt Limit - 10%	443,265,511
Amount of Debt Applicable to Debt Limit	
General Obligation Bonds	77,281,592
Legal Debt Margin	365,983,919

DEBT OBLIGATION POLICY

FY 2025 ANNUAL BUDGET



Adopted December 9, 2003

I. BACKGROUND AND PURPOSE

This debt policy is designed to provide guidance to the City of Winchester and its operating units in the issuance of debt and similar obligations. For the purposes of this Policy, any Capital Lease obligation whereas not legally considered debt of the City, shall be treated as such. This Policy shall apply to all operating units of the City receiving General Fund support for repayment of debt used to finance Capital Projects. This Policy is designed to be used with other Financial Policies of the City as they exist from time to time.

This Policy will address various types of debt that may be issued by or on behalf of the City, the level of these obligations, the corresponding annual debt service costs of these obligations and the approval requirements for the issuance of such obligations.

The purpose of this Policy is to ensure the issuance and repayment of all debt obligations are properly planned, approved and executed to ensure the efficient and effective financial operations of the City.

II. PLANNING, PERFORMANCE, AND MONITORING

A. The planning, issuance, and review of outstanding and proposed debt obligations will ensure that compliance with this Policy is maintained.

B. The City may issue debt obligations for the purpose of acquiring, improving, renovating, or constructing Capital Projects including buildings, machinery, equipment, furniture, and fixtures or other similar longer life assets (i.e., water or sewer capacity, etc.).

C. Whenever feasible, similar debt obligations will be issued at one time to minimize issuance costs.

D. The City will annually prepare and adopt a multi-year Capital Improvements Program to identify and establish an orderly plan to meet the City's infrastructure needs with all debt-related projects and the corresponding debt service impact upon the General Funds of the City identified. The City shall discourage any additions to the Program during the course of the year.

E. As a part of the annual budgeting process, the City shall prepare a report summarizing compliance with this policy and present this report to the City Council for approval.

III. ISSUANCE GUIDELINES

- A. The City will not use short-term borrowing to finance operating needs, except in instances as described under Revenue Anticipation Notes.
- B. The City shall prepare an analysis of anticipated revenues, the potential tax impact and future operating costs associated with any project proposal for external financing.
- C. The final maturity of any obligation will not exceed the expected useful life of the assets or project for which the obligation is issued.
- D. Prior to the issuance of any form of debt, the City will ensure that the issuance of such debt will not result in the non-compliance with this Policy.
- E. At a minimum, all such obligations require approval by the City Council. This approval shall indicate the City Council approval of the identified funding for this Project and compliance with this Debt Policy.
- F. Unless approved by the City Council, no obligations shall be issued for an amount less than \$500,000 or for Capital Projects with a useful life of less than three (3) years.
- G. Based on the recommendations of its Financial Advisor and approval by the City Council, all debt obligations shall include funds sufficient to provide, if needed, capitalized interest, a Debt Service Reserve Fund, Rate Stabilization or other similar Funds as well as funds necessary to cover the cost of issuance of the Obligations.

IV. DEBT PARAMETERS

The City shall maintain compliance with the following Debt parameters on a historical basis as well as on a Pro Forma basis after giving effect to the obligation being issued. Given the magnitude of the City's long-term Capital Improvement Program at the time this Policy is being adopted, the City has established a target policy and a maximum policy. While the City will attempt to adhere to the targeted levels, the City realizes that according to current projections it will be out of compliance with the targeted levels during several of the years once all the debt is issued.

- A. Net Debt as a percentage of Assessed Value shall be targeted at less than 3.5%, with a maximum level of 4.0%. (Net Debt is General Obligation debt and Capital Lease Obligation exclusive of debt or leases payable from the Enterprise Fund.)
- B. General Obligation Debt Service and Capital Lease payments as a percentage of Total Governmental Fund Expenditures shall be targeted at less than 12.5%, with a maximum level of 15%. For purposes of this requirement, General Governmental Expenditures shall be that amount reported in the most recent Comprehensive Annual Financial Report.

To the extent that the City proposes issuing debt that will exceed the targeted levels, City staff shall provide City Council for its review prior to authorizing the debt with a calculation of when it expects the City to be back in compliance with the targeted levels.

V. PERMITTED OBLIGATIONS

Based on the implementation of this Policy, the City shall consider the following Obligation as Permitted Obligations for the purposes as stated. Unless stated otherwise in the section below, all such obligations shall be considered Debt for purposes of the Policy.

A. Revenue Anticipation Notes

1. The City's Fund Balance Policy is designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs). As such, the use of RANs is discouraged.
2. The City may issue RANs in situations beyond the City's control or ability to forecast when the revenues will be received after the related funds are scheduled to be distributed.
3. The City will issue RANs for a period not to exceed the one year period permitted under the Constitution of Virginia, Article VII Section 10.
4. Prior to the issuance of RANs, the City will advise the City Council of the circumstances creating the need for the RANs and whether this need will continue in the future. In all cases, the City shall attempt to minimize the amount of RANs issued.
5. The issuance of RANs will not be counted as debt for purposes of this Policy.

B. Bond Anticipation Notes

1. The City may issue Bond Anticipation Notes (BANs) in expectation of the issuance of General Obligation Bonds or Revenue Bonds when funds are required for the financed capital project to be initiated or continued but the City does not need to issue all of the permanent funding at that time.
2. The City may issue BANs when the long-term financial markets do not appear appropriate on a given date but have a clear potential for improvement within the next twelve months.
3. The City may issue BANs with a maturity of up to two years in length with no more than one additional two-year period.
4. Prior to issuing BANs, the City will clearly demonstrate its ability to comply with this Debt Policy upon issuance of the permanent financing.

C. General Obligation Bonds

1. The Constitution of Virginia, Article VII Section 10(a), and the Public Finance Act contains a 10% of assessed value of real estate limitation on outstanding indebtedness which a City may incur.
2. The City may issue GO debt for any capital projects or other properly approved projects or programs.

D. VPSA Bonds and State Literary Fund Loans

1. The City may finance its Schools needs with General Obligation debt or lease appropriation debt which may be subject to other provisions of this Policy. Should the City wish to use either the VPSA or Literary Loan to meet these needs, then these additional requirements must be met.
2. School capital projects or other projects permitted to be financed by the VPSA or State Literary Funds may be funded with GO debt as long as such debt is issued either through VPSA or State Literary Fund. The City shall attempt to use

Literary Funds when at all possible; however, preference should be given to accessibility and interest rates when determining whether to use the VPSA or the Literary Fund.

3. Approval of the School Board is required prior to approval by the City Councils for projects funded with VPSA or State Literary Fund Loans.

E. Revenue Bonds

1. The City may issue Revenue Bonds to fund enterprise activities, such as water and sewer utilities, solid waste disposal facilities or for capital projects which will generate a revenue stream sufficient to fund the annual debt service costs of the Revenue Bonds.

2. The Revenue Bonds will include written covenants that will require that the revenue sources are sufficient to fund operating expenses and all debt service requirements.

F. Capital Leases

1. The City may execute Capital Leases or Certificates of Participation with independent parties to provide for the use of buildings, machinery, equipment, furniture, and fixtures as long as the asset is acquired at the end of the lease and the Capital Lease, if treated as Debt, complies with this Debt Policy.

G. Moral Obligation Debt

1. The City may enter into leases, contracts, or other agreements with other public bodies that provide for the payment of debt service when revenues of such public bodies or agencies may prove insufficient to cover debt service.

2. Payment of such moral obligation debt service will be done when the best interest of the City is clearly demonstrated.

3. While such moral obligation support does not affect the debt limit of the City, the amount of bonds issued with the City's moral obligation should be controlled in order to limit potential demands on the City and any expected use of this type of obligation should be clearly within the parameter of this Debt Policy.

4. The City will not count this type of obligation as Debt as long as this Debt remains self-sufficient. Should the City need to fund any of this debt, the City should count its maximum total debt exposure under this agreement as Debt for purposes of this Policy.

VI. DISCLOSURE AND COMMUNICATIONS

A. The City will maintain good communications with bond rating agencies to inform them about the City's financial position by providing them with the City's Comprehensive Annual Financial Report and Operating and Capital Improvements Budget.

B. The City will follow the National Federation of Municipal Analysts and Government Finance Officers Association policy of full continuing disclosure.

C. The City will disclose the preceding ten fiscal year's debt ratios in the Comprehensive Annual Financial Report.

D. As part of its Operating and Capital Improvement Budget, the City will disclose an estimate of the subsequent five fiscal year's debt ratios with an analysis of the impact, if any; moral obligation debt would have on the debt ratios.

FINANCIAL MANAGEMENT POLICIES

FY 2025 ANNUAL BUDGET



The City of Winchester has an important responsibility to its citizens to plan for the future and manage public funds with accuracy and integrity. Planning has been an important focus of the City of Winchester, as we constantly adapt and change to meet the needs of our community. City Council along with City Staff have created and implemented many financial policies to demonstrate our commitment to sound financial management.

The City of Winchester has implemented a 20-year financial planning model which aids us in evaluating our policies and making sure we meet our targets. Our model incorporates all of our CIP, revenues and expenditures. Using past performance and changing factors in our community, we use percent increases/decreases to project into the future. We are constantly preparing and changing to meet the needs of our community in the following areas:

- Continue to monitor debt levels to prepare for future capital needs.
- Recognize the City's potential markets with the redevelopment of historical properties for a different and more prosperous use.
- Continue to keep tax rates at low levels

POLICY GOALS

Our policies include many issues such as cash and investment management, expenditure control, asset management, debt management and planning concepts, in order to:

- Demonstrate to the citizens of the City of Winchester, the investment community and the bond rating agencies that we are committed to being a fiscally strong organization.
- Make goals and policies clear so new Council members or staff will be able to continue with our current policies and change them as the needs of the community change.
- Continue to conform to Generally Accepted Accounting Principles (GAAP) as well as Governmental Accounting Standards Board (GASB) regulations.
- Insulate from financial crisis.
- Plan for projects to spread the costs of larger projects over a longer period of time.
- Maintain the City's bond rating.

GENERAL BUDGET POLICY

1. The City discourages departments from requesting supplemental appropriations from fund balance outside of their budgeted amounts. This helps eliminate a possible negative balance in future years.
2. Departments have access to their own budgets and can print their budget on demand at any time of the month.
3. The City Manager receives monthly revenue and expenditure reports for review and has established a revenue team comprised of the Chief Financial Officer and the Director of Finance to ensure the City is receiving all revenue and ensures proper classification of revenues.

REVENUE POLICY

1. The City strives to maintain diversified sources of revenue to guard against potential problems if one source of revenue is lost. This also allows us to distribute taxes among all citizens or businesses.
2. The City appraises property at 100 percent of fair market value. The City out-sources the appraisal process to ensure a fair and equitable process. Property is re-assessed every two years.
3. The City adopts a policy of aggressive tax collection and uses all legal authority to collect these taxes.

INVESTMENT POLICY

1. The primary goal of the investment policy is to maximize the return on investment while minimizing the risk to the investment.
2. The Treasurer will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities.
3. The Treasurer, in cooperation with the City's Finance Department reports at the end of each month the amount of money on deposit with each depository to City Council.
4. All investments are recorded and reviewed with internal and independent auditors and meets the requirements of the Governmental Accounting Standards Board (GASB).

OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUNDING POLICY

1. The City provides medical insurance to eligible retirees until the age of 65 for employees that were hired before June 30, 2017. Council voted to end this other post-employment benefit for employees hired after July 1, 2017, although costs for retirees and future eligible active employees will continue for some time. Retirees are eligible to receive the same medical coverage they had as active employees.
2. The funding objective is to reach and maintain 70 percent funding for the OPEB liabilities. Maintaining this target funding level will support the payment of 100 percent of the cost of benefits for post-retirement, pre-Medicare eligible retirees and active employees hired prior to July 1, 2017 that will in the future be eligible for benefits.
3. The City will contribute 100 percent of the Actuarially Determined Contribution (ADC) calculated by the plan actuary based on this policy of maintaining a 70 percent funding level. The ADC will be contributed from the City's operating budget each year. The City will contribute the amount required to maintain the 70 percent funding level. If, due to positive experience or other factors, the actuary determines the funded ratio has exceeded 75 percent funding as of a valuation date, the surplus will be amortized over 10 years as an offset against the ADC.

CAPITAL POLICY

1. The City develops a five-year Capital Improvement Program which is updated every year.
2. The City will make all capital improvements in accordance with an adopted capital improvement program, excluding emergency situations.
3. The City will identify future costs of the anticipated projects and budget accordingly to reduce budget overages before approval and will finance Capital projects in the most cost-effective way possible.

DEBT POLICY

The purpose of this debt policy adopted by City Council in 2003 is to ensure the issuance and repayment of all debt obligations are properly planned, approved and executed to ensure the efficient and effective financial operations of the City. Some highlights from this policy follow, the entire policy is presented in the Debt Policy section of this document.

1. The City may issue debt obligations for the purpose of acquiring, improving, renovating, or constructing Capital Projects including buildings, machinery, equipment, furniture, and fixtures or other similar longer life assets (i.e., water or sewer capacity, etc.).
2. The City will not use short-term borrowing to finance operating needs, except in instances as described under Revenue Anticipation Notes.
3. Net Debt as a percentage of Assessed Value shall be targeted at less than 3.5%, with a maximum level of 4.0%. (Net Debt is General Obligation debt and Capital Lease Obligation exclusive of debt or leases payable from the Enterprise Fund.)
4. General Obligation Debt Service and Capital Lease payments as a percentage of Total Governmental Fund Expenditures shall be targeted at less than 12.5%, with a maximum level of 15%. For purposes of this requirement, General Governmental Expenditures shall be that amount reported in the most recent Comprehensive Annual Financial Report.
5. The Constitution of Virginia, Article VII Section 10(a), and the Public Finance Act contains a 10% of assessed value of real estate limitation on outstanding indebtedness which a City may incur. The City's legal debt margin calculation is shown in the **Debt Summary** section.

FUND BALANCE POLICY

FY 2025 ANNUAL BUDGET



Adopted December 9, 2003 and Amended October 9, 2012 and August 23, 2016

I. BACKGROUND AND PURPOSE

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain a General Fund Balance sufficient to fund all cash flows of the City, to provide financial reserves for unanticipated expenditures and revenue shortfalls and to provide funds for all existing encumbrances.

The purpose of this policy is to provide guidance as to the composition of this General Fund Balance and a method of funding this balance.

II. COMPONENTS OF GENERAL FUND BALANCE

The following individual items shall constitute the General Fund Balance:

- A. Non-Spendable – the portion of the fund balance that is not in a spendable form or is required to be maintained intact.
- B. Restricted – the portion of the fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- C. Committed – the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making.
- D. Assigned – the portion of fund balance that reflects a government's intended use of resources.
- E. Unassigned – the residual classification that includes all spendable amounts not contained in the other classifications. This would grow or decrease depending on whether we have a surplus or deficit at the end of each fiscal year.

III. FUNDING REQUIREMENTS OF COMPONENTS OF GENERAL FUND BALANCE

- A. An Assigned amount shall be established each year at an amount equal to the appropriated yet unexpected funds at fiscal year-end. These funds shall not be subject to current appropriations without the approval of City Council.
- B. A Committed Balance shall be established at an amount equal to all non-expended Capital Outlay projects, and any re-appropriations of prior year balances.
- C. An Unassigned Fund shall be established at an amount equal to 20% of the Total General Fund Expenditures less any Capital Outlay projects funded with Bond Proceeds. If the Unassigned Fund Balance exceeds 25% of Total General Fund Expenditures, amounts over 25% shall be transferred to the Capital Reserve Account up to the funding maximum of \$2,000,000. If the \$2,000,000 maximum funding level of the Capital Reserve Account is reached, excess funds shall remain in the Unassigned Fund Balance. In the event that the Unassigned Fund Balance falls below the 20% minimum requirement, the City will replenish the Fund Balance within three fiscal years.
- D. A second Committed ("Capital Reserve Account") shall be established at an amount no less than \$500,000 and no greater than \$2,000,000. The Account can be funded by transfers of excess funds from the Unassigned Fund Balance as discussed above or direct appropriations by City Council. Use of the Fund shall occur only by appropriation of City Council for pay-as-you-go capital projects consistent with Council's goals and objectives. The fund may not be used for new expanded services or for operating or recurring expenditures. In the event that the Fund declines below the \$500,000 minimum requirement, it must be restored within one fiscal year.

IV. MONITORING AND FUNDING

A. The City shall annually prepare a report documenting compliance with this Policy.

1. If the City is not in compliance at this time of policy adoption, a Plan to comply with this Policy within 36 months of its adoption shall be presented to the Board.

2. If the City is not in compliance with this Policy at a time other than the adoption of this Policy, or within the first 36 months, a plan to comply with the Policy within 12 months of the first notice of non-compliance shall be presented to the Board.

B. The City shall annually demonstrate that it will comply with this Policy based on its proposed Operating and Capital Budget for each year.

C. The Capital Reserve Account will be maintained on a level at or above its current fiscal year Fund Minimum. In the event that the Fund declines below the current fiscal year Fund Minimum, it must be restored within one fiscal year.

V. FUND BALANCES - OTHER FUNDS

Fund balances in the School Board Fund and Other Funds are encumbrances and/or reappropriation of prior year balances. These funds are otherwise funded by the General Fund with any surplus or deficits at year end reverting back to the General Fund.

Fund Balance (retained earnings) of the Enterprise Funds shall include amounts sufficient to maintain their operations without ongoing operating support from the General Fund.

GFOA DISTINGUISHED BUDGET PRESENTATION AWARD FOR FISCAL YEAR 2024

FY 2025 ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Winchester
Virginia**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winchester, Virginia, for its Annual Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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.

GLOSSARY

FY 2025 ANNUAL BUDGET



The following definitions of terms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents.

Accrual Basis of Accounting – A method of accounting that recognizes the financial effect of transactions, events and inter-fund activities when they occur, regardless of the timing of related cash flows.

Activity – Classification of City services based on type of service provided, including legislative, administration, courts, public safety, public works, health & welfare, education, parks & recreation, and community development.

ADC – Actuarially Determined Contribution.

Adopted Budget –The final operating and capital budget approved by the City Council after public hearings and amendments to the proposed budget, if applicable; becomes legal guidance to City management and departments for spending levels.

Advance Refunding – A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service (interest, principal and premium, if any) on the refunded bonds through the applicable call date. For accounting purposes, refunded obligations are not considered a part of an issuer's debt.

Agent Fees – The fee paid to a financial institution known as the paying agent or registrar that serves two functions: 1) it receives funds from the issuer prior to each debt service payment date and then distributes these monies to the bondholders and 2) as registrar it establishes and maintains records of bond ownership.

Amortization – The paying off of debt in regular installments over a period of time.

Annual Comprehensive Financial Report (ACFR) – The annual report that represents a locality's financial activities and contains the independent auditor's reports on compliance with laws, regulations and internal controls over financial reporting based on an audit of financial statements performed in accordance with "Government Auditing Standards."

Appropriation – An authorization made by the Council that permits City departments and agencies to incur obligations against, and to make expenditures of, governmental resources. The amount is fixed and authorized until the fiscal year ends at which time by law the appropriation lapses.

Appropriation Ordinance – The official enactment by City Council establishing the legal authority for City administrative staff to obligate and expend resources.

ARPA – American Rescue Plan Act of 2021 - A COVID-19 relief package that provides \$1.9 trillion in mandatory funding, program changes and tax policies aimed at mitigating the continuing effects of the pandemic.

ARRA – American Recovery and Reinvestment Act – Bill passed by President Obama in February 2009 as an economic stimulus package. The money provided by this program will go towards projects such as improving education, building

roads, public transportation, criminal justice, health care, and many other areas. The government is hoping this package will create jobs and provide other economic benefits.

Audit - A formal examination and verification of an individual's or organization's records and accounts, finances, or compliance with a set of standards.

Assessed Value - The fair market value placed on personal and real property owned by taxpayers, as determined by the City.

Balanced Budget - By law, local government budgets must be balanced; i.e., expenditures may not exceed revenues.

Basis of Budgeting and Accounting - Accounting methods, such as accrual basis and modified accrual basis, used to document revenues received and authorized obligations expensed.

Bond - General Obligation A type of security sold to finance capital improvement projects, with the principal and interest payments guaranteed by the full faith and credit of the City through its taxing authority.

Bond Ratings - A rating of quality given on any given bond offering as determined by an independent agency in the business of rating such offerings.

BPOL Tax - Business license or gross receipts tax, this item taxes the total revenues of a business.

Budget - A plan of financial operation including an estimate of proposed means of financing them (revenue estimates). The term also sometimes is used to denote the officially approved expenditure ceilings under which the City and its departments operate.

Budget Calendar - The schedule of key dates involved in the process of adopting and then executing an adopted budget.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the City's administrative staff which presents the proposed budget to the City Council.

Budget Message - A general discussion of the proposed budget presented to the City Council by the City Manager as a part of or supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Capital Assets - Operating - Tangible property which has a value of at least \$10,000, but less than \$50,000, and a useful life of more than one year. Operating capital is budgeted in the operating funds. Also called fixed assets.

Capital Assets - Major - Any tangible property with a value of at least \$50,000 and an expected life of at least seven years is classified as a major capital asset. Such assets are budgeted in the Capital Improvement Plan (CIP). These items are of significant value and require a longer planning horizon.

Capital Fund - Each year, the City adopts a five-year Capital Improvement Program (CIP) that serves as a blueprint for the long-term physical improvements the City wishes to make. The Capital Fund is funded through a transfer from the general, water and sewer funds, State aid and bond issues. The current year CIP is included as part of the annual budget.

Capital Improvement Expenditures - Related to the acquisition, expansion or rehabilitation of an element of the governments' physical facilities and infrastructure.

Capital Improvement Plan (CIP) - A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Lease – A lease obligation that has met the criteria to be categorized as a capital lease as opposed to an operating lease under generally accepted accounting principles. Capital leases are common in certain types of financing transactions involving the use of revenue bonds as opposed to general obligation bonds.

Capital Outlay – An appropriation or expenditure category for government assets with a value of \$10,000 or more and a useful economic life of one year or more.

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.

Capitalized Interest – A portion of the proceeds of a bond issue which is set aside to pay interest on the bonds for a specific period of time. Interest is typically capitalized for bonds issued to finance a revenue-producing project to pay debt service until the project is completed and begins generating revenues.

CARES - Coronavirus Aid, Relief, and Economic Security Act - The CARES Act was passed by Congress on March 25, 2020 and signed into law on March 27, 2020 and provided fast and direct economic assistance for American workers, families, small businesses, and industries.

CDBG – Community Development Block Grant -- funding received from the U. S. Department of Housing and Urban Development. CDBG primarily benefits low- and moderate-income persons through housing, human services, neighborhood improvements and economic development activities, with a secondary emphasis on the reduction of slums and blight.

CIP – Capital Improvement Plan – A plan for capital expenditures, to be incurred each year over a fixed period of several future years, which sets forth each capital project, identifies the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

City Budget – That portion of the overall General Fund budget under the direct control of the City Manager (excludes the School Budget).

Component Unit - A legally separate organization for which the primary government is financially accountable.

Constitutional Officers – Officials elected to four-year terms of office that are authorized by the Constitution of Virginia to head City departments, the Treasurer, Commissioner of Revenue, City Sheriff, Commonwealth Attorney and the Clerk of the Circuit Court for the City.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies on a fee basis or fixed time contract basis. Examples include payments for engineering services, legal services, printing, and advertising.

CSA – Comprehensive Services Act.

Debt – Any obligations of the City for the payment of money issued pursuant to the Public Finance Act of Virginia.

Debt Limit – The maximum amounts of gross or net debt which is legally permitted.

Debt Per Capita – Total outstanding debt divided by the population of the City.

Debt Ratio – A measure used that determines the annual debt service or outstanding debt as a percentage of some other item which is generally an indication of the ability of the City to repay the debt; examples include annual debt service as a percentage of total annual expenditures and total outstanding debt as a percentage of total assessed value.

Debt Service – The payment of principal and interest on borrowed funds, such as bonds.

Defeasance – Termination of the rights and interests of the bondholders and their lien on the pledged revenues in accordance with the terms of the bond contract for a bond issue. Defeasance usually occurs in connection with the refunding of outstanding bonds after provision has been made for future payment through funds provided by the issuance of the new refunding bonds.

Department/Division – A department consists of one or more divisions. The division is the basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – The decrease in value of capital assets due to use and the passage of time.

Disbursement – The expenditure of monies from an account.

E-911 Tax – A tax on telephone usage to pay for fire and police emergency dispatch operations.

ECC – Emergency Communications Center.

Economic Development Authority (EDA) – Responsible for encouraging industrial and commercial development in the City.

Emergency Medical Services (EMS) – The Fire and Emergency Medical Services Department provides emergency fire suppression response to incidents involving fires, fire alarms, smoke scares, vehicle accidents and other types of calls where the threat of fire exists. It also provides emergency medical response to incidents involving injury, illness, accidents, and other types of calls where the threat of injury or illness exists.

Encumbrance – A reservation of funds that represents a legal commitment, often established through contract, to pay for future goods or services.

Enterprise Funds – Account for the financing of services to the general public whereby all or most of the operating expenses involved are recorded in the form of charges to users of such services. The enterprise funds consist of the Sewer Utility Fund, the Water Utility Fund and the Transit Fund (although transit is not formally recognized as an enterprise fund).

Expenditure – The actual payment of cash for the purpose of acquiring goods or services.

Expense Charges – Incurred for goods and services, whether paid immediately or unpaid.

Fiduciary Fund – A fund used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes, and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on July 1 and ends on June 30.

Fixed Assets – Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, and improvements other than buildings, machinery and equipment.

Franchise – A special privilege granted by a government permitting the continuing use of public property, such as city streets and usually involving the elements of monopoly and regulation.

Fringe Benefits – The payment of benefits to employees as part of a compensation package, including social security, Medicare, retirement, and health insurance.

Full Accrual Basis of Accounting – Basis of accounting that recognizes the financial effect of events that impact an entity during the accounting period, regardless of whether cash was received or spent.

Full-Time Equivalent (FTE) – A measure for determining personnel staffing, computed by equating 2,080 hours of work per year (2,496 for firefighters) with one full-time equivalent position.

Function – A subset of expenditures or expenses, which are related by classification e.g., salary, fringe benefits, contractual services, and debt service.

Fund – A set of interrelated accounts to record assets, liabilities, equity, revenues and expenditures associated with a specific purpose or activity.

Fund Balance – Generally refers to the City's unassigned General Fund Balance, which is the accumulated total of all prior years' actual revenues in excess of expenditures, or surplus. These funds are available for appropriation by the Common Council.

Fund Type – In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust and Agency.

FWSA – Frederick-Winchester Service Authority.

GAAP – Generally Accepted Accounting Principles -- is the standard framework of guidelines for financial accounting, mainly used in the U.S.A. It includes the standards, conventions, and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.

Governmental Accounting Standards Board (GASB) – An organization that provides the ultimate authoritative accounting and financial reporting standards for state and local governments.

General Fund – A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Administration, Fire, Police, Public Works and Recreation.

General Obligation Bond – A bond for which the full faith and credit of the City is pledged for payment.

Goal – A clear statement of a program's mission, or purpose.

Government Finance Officers Association (GFOA) – A professional association, founded in 1906, which represents public finance officials throughout the United States and Canada with more than 19,400 members in federal, state/provincial, and local finance offices. GFOA's mission is to advance excellence in state and local government financial management.

Governmental Funds – Funds generally used to account for tax-supported activities.

Grants – Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HOME – HOME Investment Partnerships Program – Funding received from the U.S. Department of Housing and Urban Development. HOME benefits low- and moderate-income persons through the development of affordable housing.

HUD – U. S. Department of Housing and Urban Development -- the federal government organization whose mission is to increase homeownership, support community development, and increase access to affordable housing free from discrimination.

Indicator – a high level measure of performance.

Infrastructure – The physical assets of a government, e.g., streets, water, sewer, public buildings and parks.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Services – The charges to user departments for internal services provided by another government department or agency, such as data processing, equipment maintenance, or insurance funded from a central pool.

IIS – Innovation and Information Services.

IT – Information Technology.

ITP – Information Technology Plan – Recommends policy direction on a City-wide basis for all information technology, including voice and data communications. The committee will review information and office automation needs and recommend to the City Manager direction and priorities consistent with the long term mission, goals and objectives which have been established for the City.

JDC – Juvenile Detention Center.

JJC – Joint Judicial Center.

Legal Debt Margin – The amount of general obligation bonds and certain other interest bearing obligations (other than revenue bonds) that the City may have outstanding expressed as a percentage of the assessed value of real estate in the City as shown on the last preceding assessment for taxes.

Line-Item Budget – A budget prepared along departmental lines that focuses on what is to be purchased by each type of product or service.

Local Funds – Indicates funding from local sources only and does not include funds received from Federal, State and other sources.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Major Fund - A government fund that has assets, liabilities, expenses, and revenue that total at least 10% of the respective category and 5% of total of all categories of government funds.

Median Household Income – Median denotes the middle value in a set of values, in this case, household income.

MGD – Million Gallons per Day.

Mission Statement – Declaration of purpose for an entire organization or one of its programs.

Modified Accrual Basis of Accounting – Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

Moral Obligation Bond – A bond which is secured by the revenues from the financed project and, additionally, by a non-bonding agreement that any deficiency in pledged revenues will be reported to the issuer's legislative body (City Council) which may appropriate moneys to make up the shortfall. Typically, the mechanics involve a debt service reserve fund which is drawn upon to make up for any deficiency in pledged revenues. The legislative body is then requested to replenish the reserve fund but is not obligated to do so. These bonds are considered tax-supported debt and impact debt capacity to the extent that pledged revenues are ever insufficient to support debt service.

MSA – Metropolitan Statistical Area.

Non-Departmental Accounts – Accounts used to record expenditures that cannot or have not been allocated to individual departments.

Non-Major Fund - Funds that are not considered major funds and may be reported singly, or combined into a "nonmajor governmental funds" column and a "nonmajor proprietary funds" column,

NRJDC – Northwestern Regional Juvenile Detention Center.

NWRDC – Northwestern Regional Detention Center.

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – The actual functions or services that a City program must provide in order to achieve its stated goals.

OPEB – Other Post-Employment Benefits.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinances require two public readings and legal advertisement prior to adoption. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be done by ordinance.

Other Costs – Refers to costs that are not personnel, operating or capital in nature, such as debt service and transfers between funds.

Outcomes – the desired results that will be seen if the City is successful in providing programs and services that affect the causal factors identified for the priorities.

Pay-as-You-Go Basis – A term used to describe the financial policy of a government that finances all of its capital outlays from current revenues rather than by borrowing. A government that pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go-basis.

Performance Measure – An indicator of the attainment of an objective; it is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

Personal Property Tax (PP) – A City tax levied on motor vehicles and boats based on published listings of values, and on machinery and tools based on a percentage of cost.

Personal Services – Expenditures for salaries, wages, and overtime for full-time and part-time employees.

Program – A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budgets as its basic component.

Projections – Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually fiscal years.

Property Tax – A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Proposed Budget – The operating and capital budgets submitted to the City Council by the City Manager.

Proprietary Fund – A fund that accounts for operations that are financed in a manner similar to private business enterprise.

Public Service Corporation (PSC) – An entity defined by the Commonwealth of Virginia as providing utilities to residents and businesses; includes power companies, phone companies, gas companies, and other similar type organizations.

Real Estate Tax (R/E) – A tax levied by the City Council on real property in the City of Winchester; real property is defined as land and improvements on the land (buildings).

Recommended Budget – The budget proposed by the City Manager to City Council for adoption.

Refunding – A transaction in which the City refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.

Reserve – A portion of a fund's balance that is restricted for a specific purpose and not available for general appropriation.

Revenue – Sources of funds received by the government that finance the operations. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Revenue Bond – A bond that is payable from a specific source of revenue and to which the full faith and credit of the City's taxing power is not pledged. Revenue bonds are payable from identified sources of revenue, including general fund revenues on occasion, for certain types of appropriation-supported bonds.

School Fund Budget – The School Fund revenues and expenditures under the control of the School Board for the operation of Winchester City Schools.

Strategic Issues – Policy choices or decisions which serve as the fundamental basis for the organization's types of services, service levels, cost of services and overall management.

Tax Anticipation Note (TAN) – A short-term debt security issued by a municipal government to finance current operations before tax revenues are received. When the issuer collects the taxes, the proceeds are then used to retire debt.

Tax Levy – The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Tax Rate – The amount of tax levied for each \$100 of assessed value.

Tax-supported Debt – Debt that is expected to be repaid from the general fund tax revenues of the City. This includes general obligation bonds, appropriation-supported bonds, capital leases and in certain circumstances moral obligation bonds. For the purpose of this Debt Policy, net tax-supported debt includes general obligation debt for the City and School Board, certain bonded capital leases, and any moral obligation bonds for which the City has deposited funds to a debt service reserve fund as requested to replenish such reserve fund. Net tax supported debt does not include debt payable by the City's proprietary funds, including self-supporting double-barreled general obligation bonds, and the amount available in the City's debt service fund.

Transfers – The payment to an internal department to provide for the delivery of services to the public. For example, the General Fund transfers funding to the Schools to cover educational costs, and to Social Services to provide assistance in the form of health and welfare programs.

Transit Fund — The Transit fund is used to account for operations of the City's bus system.

User Fees – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Utility Funds — Sewer and water services are accounted for in the utility funds. The sewer fund and water fund are enterprise funds. Enterprise funds are those funds in which the cost of providing goods or services is financed primarily through user charges.

VDOT – Virginia Department of Transportation – Responsible for building, maintaining, and operating the State's roads, bridges and tunnels. And, through the Commonwealth Transportation Board, it also provides funding for airports, seaports, rail and public transportation.

WPA – Winchester Parking Authority.