



ANNUAL BUDGET

FISCAL YEAR 2027

ADOPTED MAY 12, 2026

BUDGET OVERVIEW

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.

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 OFFICIALS

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

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

BUDGET SUMMARY

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

GENERAL FUND

General Fund

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
- Government Finance Officers Association (GFOA)
- Distinguished Budget Presentation Award
- Glossary

OPERATING BUDGET BY THE NUMBERS

\$427,374,926 Total FY 2027 Proposed Operating Budget

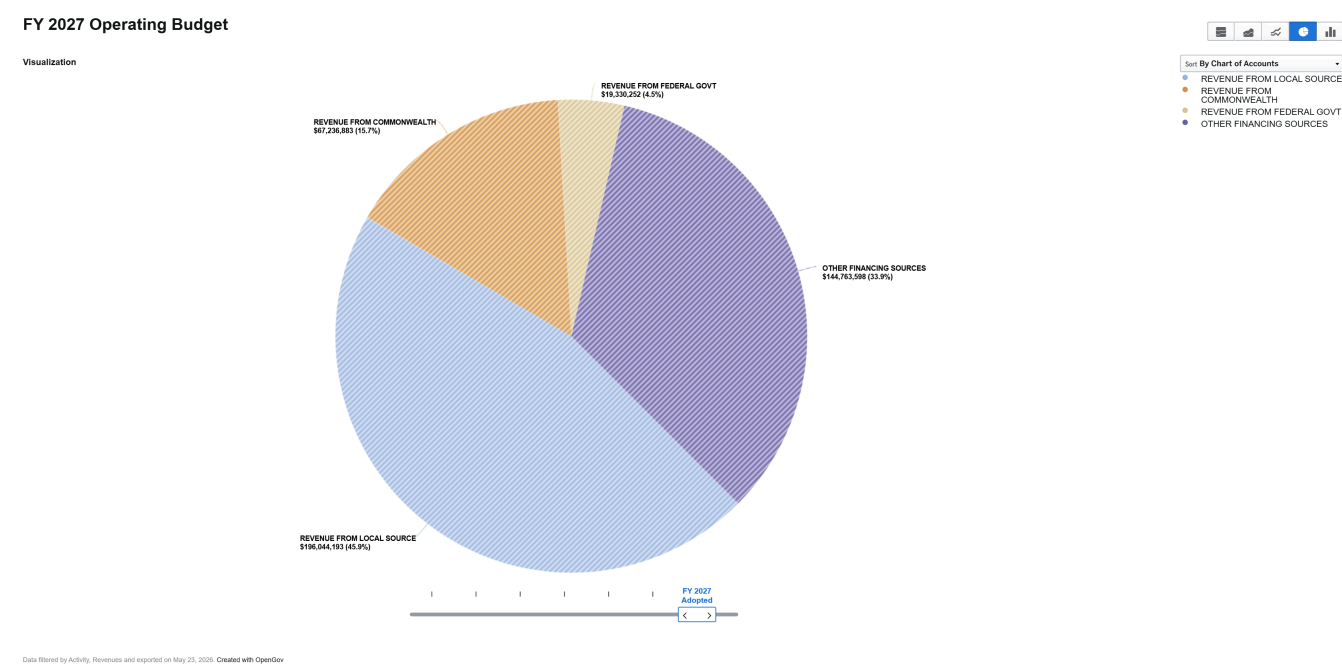


Table of Contents

1. Cover Page

FY 2027 Annual Budget.....	1
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2. Overview

Table of Contents.....	3
City Manager's Message.....	6
Org Chart.....	12
City Council Members.....	13
Strategic Plan.....	14
Budget Process.....	15
Budget Organization.....	17
Operating Funds Structure.....	20
Long Range Financial Planning & Forecast.....	22
Community Profile.....	25

3. Summary

Revenue Summary by Fund.....	34
Expenditure Summary by Fund.....	36
Budget Highlights.....	39
Budget Trends.....	42
Financial Schedules.....	46
Position Summary Schedule.....	53

4. General Fund

General Fund.....	56
City Council.....	66
Legislative Affairs.....	68
City Manager.....	69
Communications.....	72
City Attorney.....	75
Independent Auditor.....	77
Human Resources.....	78
Commissioner of the Revenue.....	81
Treasurer.....	84
Finance.....	87

Information Technology.....	90
Risk Management.....	93
Office of Elections.....	94
Circuit Court.....	97
General District Court/Magistrate.....	99
Juvenile & Domestic Relations District Court Clerk.....	101
Clerk of the Circuit Court.....	103
City Sheriff/Courthouse Security.....	105
Juror Services.....	108
Commonwealth Attorney.....	109
Victim Witness.....	112
Police Department.....	115
Fire & Rescue Department.....	119
J & D Relations Court Services (Probation).....	124
Inspections.....	125
Emergency Management.....	128
Emergency Communications Center.....	131
General Fund Streets.....	133
Loudoun Mall.....	135
Refuse & Recycling.....	137
Facilities Maintenance.....	140
Real Estate Tax Relief.....	144
Parks & Recreation.....	145
Planning.....	154
CDBG.....	157
Zoning.....	159
Economic Development.....	162
Community Development Services.....	164
Old Town Winchester.....	166
GIS.....	169
Regional Agencies.....	171
Other/Transfers/Debt.....	172

5. Other Funds

Social Services Fund.....	174
City Grants Fund.....	179
Highway Maintenance Fund.....	181
Transit Fund.....	189

EMS Fund.....	196
Tourism Fund.....	199
Law Library Fund.....	203
City Capital Improvement Fund.....	205
Employee Benefits Fund.....	208
Maintenance Fund.....	210
Utilities Fund.....	214
Utilities CIP.....	224
Stormwater Utility Fund.....	225
FWSA.....	229
Juvenile Detention Center.....	232
NR Jail Construction Fund.....	236
Winchester Parking Fund.....	237
School Funds.....	242
Economic Development Authority Fund.....	248

6. Other Information

Debt Summary.....	251
Legal Debt Margin.....	256
Debt Obligation Policy.....	257
Financial Management Policies.....	262
Fund Balance Policy.....	265
GFOA Certificate.....	267
Glossary.....	268

CITY MANAGER'S MESSAGE

FY 2027 ANNUAL BUDGET



April 28, 2026

I am pleased to present to you the Fiscal Year (FY) 2027 Proposed Budget. The preparation of the annual budget is one of the most important processes undertaken by the City each year. The FY2027 Proposed Budget totals \$426.3 million. The General Fund is the primary fund for most City operations. The General Fund proposed FY2027 budget is \$126,250,000, an increase of \$5,690,000 or 4.7% from the adopted FY2026 budget. The budget also includes numerous funds, including Social Services, Highway Maintenance, Transit, Emergency Medical Services, Win-Fred County Convention & Visitors Bureau, Law Library, and Winchester Parking, along with Schools, Capital, Water and Sewer and Stormwater Operating Funds.

This proposed budget reflects a balanced and responsible financial plan designed to support and provide the resources necessary to carry out the priority projects identified in the City's Strategic Plan. The 2026-2031 Strategic Plan was developed between June 2025 and January 2026 and was adopted by Council on February 10, 2026, and is the guidebook that provides direction for staff to develop the proposed budget. For budget planning purposes, the FY2027 Proposed Budget is predicated on the City's five main strategic focus areas:

1. Connecting Our Community – Bringing people together by building relationships with our residents, businesses, and organizations to foster communication, collaboration, and a shared sense of purpose.
2. Preserving Our Safe and Secure City – Maintaining a strong commitment to public safety, proactive planning, and community partnerships that protect residents, businesses, and neighborhoods.
3. Supporting Our High Quality of Life - A commitment to vibrant parks and recreation, strong neighborhoods, share opportunities, and thoughtful growth that enhances everyday life for all residents.
4. Keeping Our City Running- Delivering reliable, efficient core services- maintaining infrastructure, ensuring public works operations, supporting utilities, and managing stormwater responsibly.
5. Ensuring Efficient and Effective Government - Stewarding public resources responsibly with transparency and accountability – including sound financial management, continuous improvement that maximizes value for residents and builds trust.

Budget development began in November 2025, as staff carefully reviewed operational needs and Council priorities to develop their budgets to advance the City's mission for a safe, vibrant, fiscally sustainable City, improve quality of life and provide excellent customer service. Initial requests submitted totaled \$130,349,593, an increase of \$8,739,593 when compared to the FY2026 adopted budget. Throughout the process City staff and leadership were involved in extensive analysis and collaboration to review and refine budget requests to meet organizational needs and Council priorities.

FISCAL POLICIES:

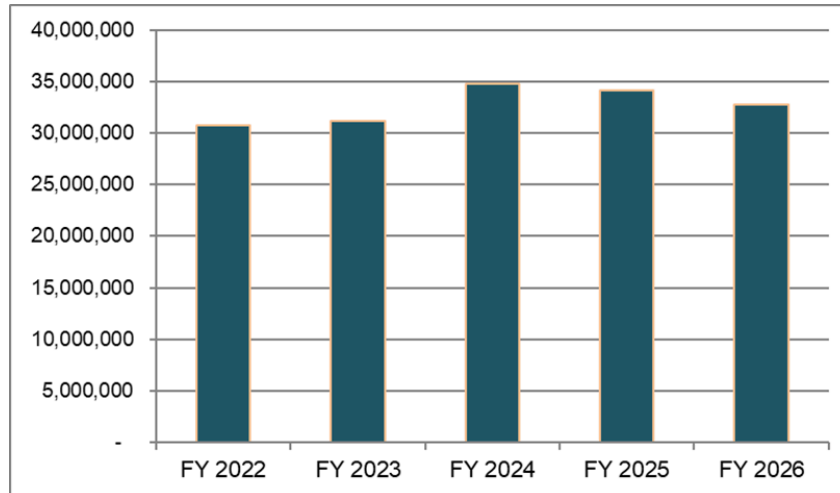
City staff are mindful of Council's adopted financial policies and have developed this budget to not only adhere to our policies but have also implemented measures to ensure future compliance from a fiscal perspective. In addition, this budget has been developed with an emphasis placed on adherence to 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 \$32.7 million at the end of FY2026*, or approximately 28.5% of general fund expenditures; unassigned fund balance is projected to be \$25.1 million or 22.0% 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 2022 - FY 2026* PROJECTED



REVENUES:

The local economy remains strong with steady growth in local revenues. The FY2027 Proposed Budget projects conservative organic revenue growth compared to FY2026 based on current economic conditions and trends. Real Estate growth is modest with several new development projects underway in the City. The City conducts real estate reassessment biennially, with the next reassessment effective January 1, 2027.

The FY2027 Proposed Budget has been developed with no new taxes keeping the real estate tax rate of 79.5¢ per \$100 of assessed value. We have conservatively estimated revenues and continue to budget expenditures as cautiously as possible. Year-to-date FY2026 revenue numbers are on target, and some areas are exceeding projections. Based on an analysis of current revenues, we have projected a modest increase for FY2027 in local funds revenue of \$4,350,500, which is attributed to the strong local economy and positive trends in personal property, sales tax, meals tax and other local revenues. Additionally, we are projecting an increase of \$546,125 from state revenue sources due to an E-911 grant for emergency communication improvements, an increase in Federal contributions of \$223,075, and an increase in fund balance use of \$560,300 for one-time expenditures. At the end of FY2026, we are projecting a decrease in the unassigned General Fund balance of \$1.7 million to \$25.4 million (22.0% of General Fund Expenditures). This decrease is mainly due to planned pay as you go Parks capital improvement projects and the early redemption of the City's General Obligation Public Improvement Refunding Bonds, Series 2014 of \$1,025,000.

FUNDING FOR CORE SERVICES:

The FY2027 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:

- 4.0 percent COLA increase, and a 2.0 percent adjustment to the pay scale (total cost of \$1,440,000 to the General Fund). These salary enhancements support City efforts to remain competitive with surrounding localities and assists

our recruitment and retention efforts.

- 17.7 percent health increase totaling \$550,000.
- Increase of \$280,100 in personnel changes in the General Fund, including one (1) new police officer position. Also included are Police and Parks overtime and part-time increases.
- Increase of \$435,300 for six (6) additional firefighters added in FY 2026 which are 75% grant funded with a 25% local match.
- Increase of \$261,900 in the Information and Innovation Services department for ongoing annual licenses and subscription fees; and hardware/software replacement.
- Increase of \$712,000 for equipment replacement including Office of Elections, public safety and public works vehicles.
- The City participates in the Northwestern Regional Adult Detention Center and the center's operating costs are allocated between the participating jurisdictions based on usage, the City allocation increased \$675,178 for FY2027.
- 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 decreased \$154,527 for FY2027.
- Increase of \$1,300,000 or 3.5% (total funding \$37,407,015) for the Winchester Public Schools (WPS). The City is the major source of revenue for WPS along with State and Federal sources.

WORKFORCE INVESTMENTS:

Employees remain a key component in advancing the City's goals and delivering high quality services to the community. The proposed FY2027 budget includes a 4% cost of living adjustment for employees and a 2% pay scale increase to support ongoing employee retention, recruitment challenges, and competitive pay. The budget process also included a review of staffing levels in line with the Council goal "Ensuring Efficient and Effective Government" in mind. As a result of the staffing analysis, the FY2027 Proposed Budget includes one (1) new public safety position and eliminates two (2) administrative positions in the City Manager's Office.

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. The FY2027 equipment replacement plan totals \$1,129,900, including voting machines, eight (8) police vehicles, two (2) sheriff vehicles, two (2) facilities maintenance vehicles, and one (1) refuse truck. 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, Millwood Avenue street improvements, and the new South End Fire Station. These projects were funded with State funds, general obligation bonds or reserves. In addition, the City will be issuing General Obligation bonds to begin renovations to Quarles Elementary School, a new parking garage, and numerous street improvements.

Transportation projects are funded mainly by federal and state grants and general obligation bonds. Ongoing projects include 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 2027 Projects Funded by General Obligation Bonds	Amount
Boscawen Street Improvements	\$ 3,000,000
Green Circle Trail Widening Along Jubal Early	200,000
Green Circle Trail Extension - Millwood Pedestrian Bridge	100,000

Joint Judicial Center Improvements	1,000,000
Jubal Early Bridge Repairs	500,000
Millwood Avenue Improvements	2,000,000
Parking Garage Improvements	12,000,000
Schools - Quarles Elementary Design	2,500,000
Sidewalk Improvements	3,000,000
Street Paving	2,000,000
Timbrook Building - Roof and Entrance	550,000
Total CIP Projects Funded by General Obligation Bonds	\$ 26,850,000

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 FY2027 CIP proposes numerous stormwater projects using the fees generated from the new stormwater utility.

CAPITAL RESERVES:

In 2025, the City amended the adopted Fund Balance policy to ensure that the City maintains a stable financial base. The amendment added a Revenue Stabilization Fund equal to 2% of General Fund expenditures. This policy also requires that the City establish and keep an unassigned fund balance of 20% of General Fund expenditures and a capital reserve of \$500,000. As of June 30, 2025, the capital reserve is \$2,000,000 and the revenue stabilization fund is \$2,210,170. As stated earlier, we project a healthy fund balance at the end of FY2026 of \$32.7 million (28.5% of General Fund expenditures). This reserve will allow the City to complete numerous capital improvement projects during FY2027 by using \$2,375,700 of fund balance.

Fund Balance Use Projects	Amount
Facilities Maintenance - Security Cameras	\$ 250,000
Fire Department - DMAS Interagency Support Agreement	500,000
Economic Development - Wards Plaza Support Agreement	483,400
Emergency Management - Radio System Microwave Replacement	517,300
Highway Maintenance - Stump Grinder	30,000
Highway Maintenance - Compact Track Loader	120,000
Parks - Neighborhood Parks Upgrades	25,000
Parks - Athletic Field Lighting	220,000
Parks - Restroom Improvements	90,000
Parks - War Memorial HVAC	140,000
Total Fund Balance Use	\$ 2,375,700

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:

- Personnel requests - \$1,043,700
- Operating requests - \$680,961
- Information Technology requests - \$191,700
- Equipment requests - \$375,000
- School operating requests - \$622,466

Total Unfunded Requests* \$2,913,827

*33.3% 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 will continue to monitor State legislative initiatives that could result in increased administrative and financial burdens on the City, including a statewide mandatory collective bargaining framework for public employees, paid family and medical leave, new environmental mandates that require local public water systems to address “forever chemicals” PFAS (per-and polyfluoroalkyl substances) and updated labor laws that could increase the project costs for local infrastructure improvements.
- 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 continues to review its benefits and look for innovative ways to remain an employer of choice in the region.
- Winchester City Council is implementing Neighborhood Design Districts and Tax Increment Financing (TIF). 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 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.
- The City started construction in FY2025 on its first City-owned fire station with completion scheduled for late 2026. In anticipation of future needs and growth, the City is exploring options for infrastructure improvements and fire safety equipment.

The City of Winchester continues to achieve the strongest AAA credit rating from Standards & Poor's and received its second AAA credit rating in October 2025 from Kroll Bond Rating Agency, LLC (KBRA), an Aa2 rating from Moody's Investors Service and AA+ from Fitch Ratings. Sound financial management and policies pave the way for accomplishing the City's goals, such as maintaining a fund balance of at least 20% of expenditures, building a capital reserves fund for future investments in capital projects, and using one-time money such as grants and fund balance only for one-time expenditures and not for ongoing expenses.

I am very fortunate to be assisted by an unrivaled team who were instrumental in creating this budget for your consideration. Mary Blowe and Paula Nofsinger, Deputy City Managers, and Celeste Broadstreet, Director of Finance, have worked tirelessly to provide invaluable analysis and review in the development of this document. I would also like to

thank our Department Directors, Constitutional Officers and their 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 2027 Proposed 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,

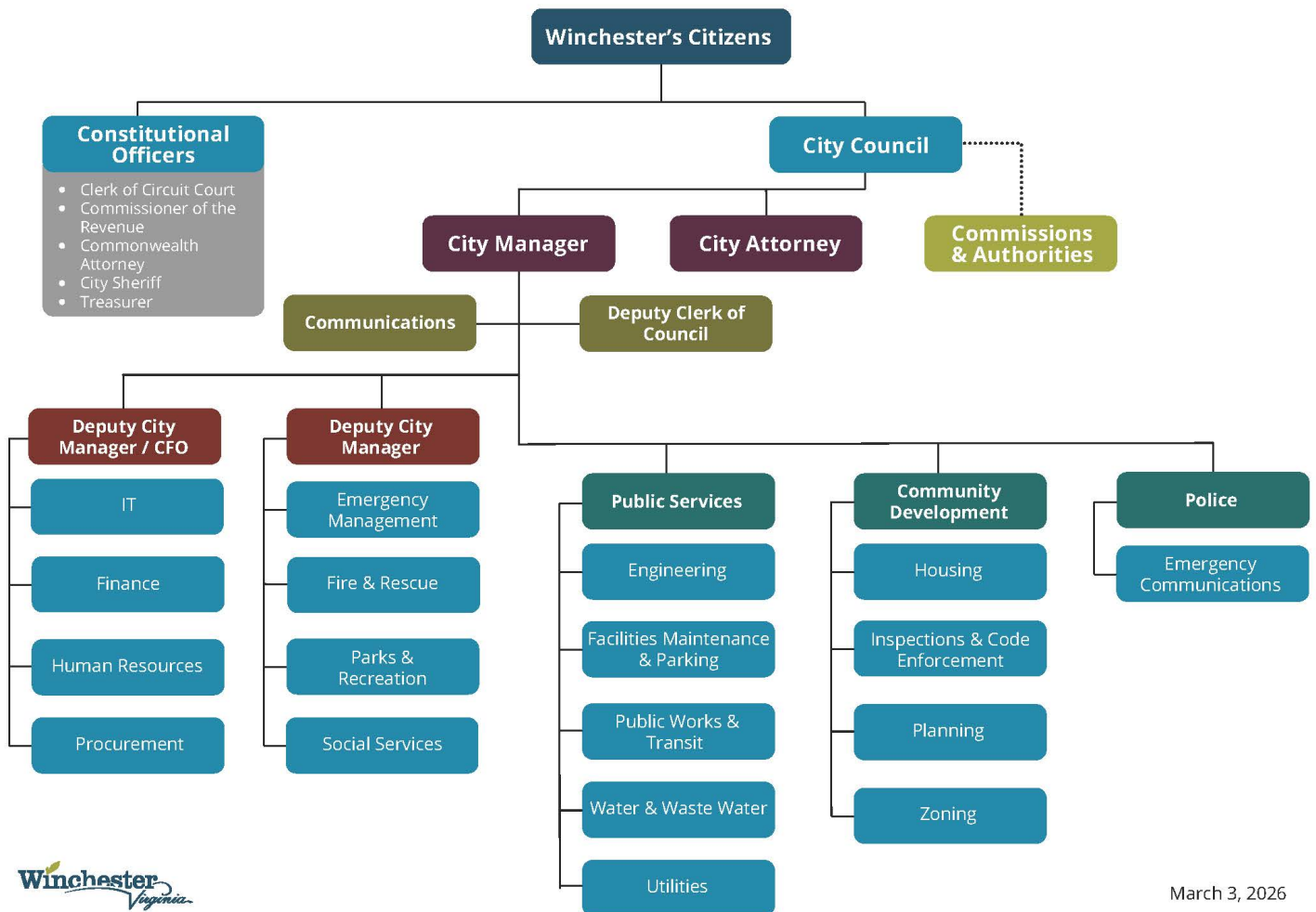
John Piper
City Manager

ORGANIZATIONAL CHART

FY 2027 ANNUAL BUDGET



Organizational Chart



March 3, 2026

CITY COUNCIL

FY 2027 ANNUAL BUDGET



2026 Winchester City Council

1st Ward



Chip Newcome
First Elected 2024



Richard Bell
First Elected 2021

2nd Ward



Emily Rose Windle
First Elected 2022



Terry L. Sloane
First Elected 2024

3rd Ward



Kim Herbstritt
First Elected 2018



Corey Sullivan
First Elected 2014

4th Ward



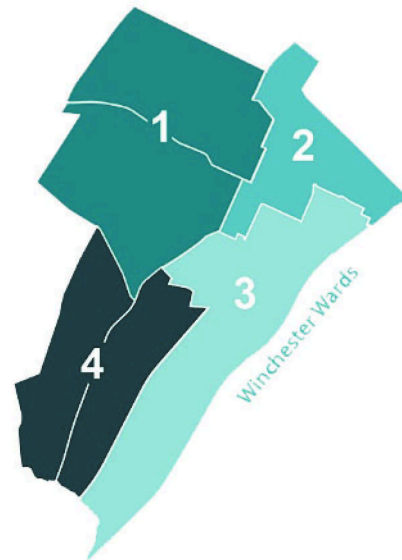
Kathy Tagnesi
First Elected 2022



John C. Fox
First Elected 2024

Officers

Mayor	Les Veach
Vice-Mayor	Kathy Tagnesi
President	Corey Sullivan
Vice-President	Emily Rose Windle



Mayor Les Veach
First Elected 2008

[CONTACT US](#)

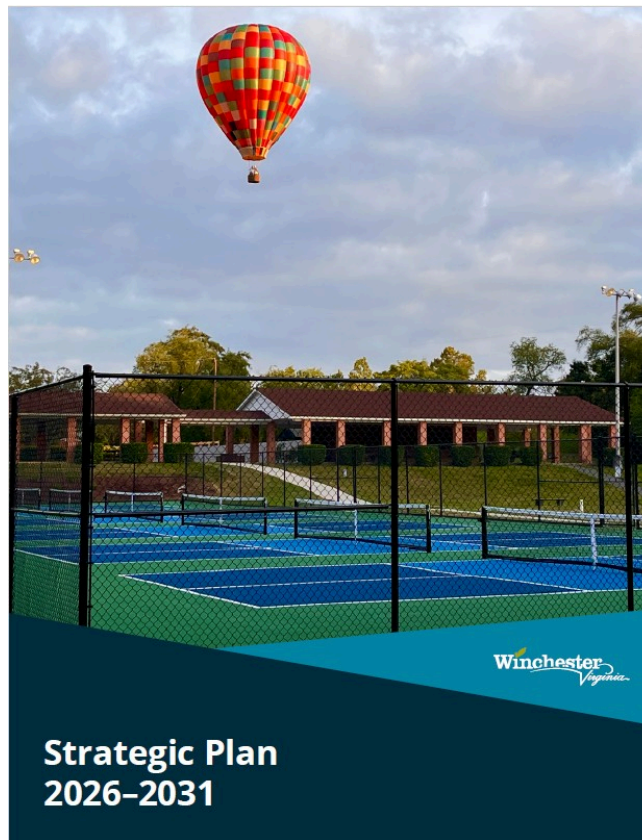
STRATEGIC PLAN

FY 2027 ANNUAL BUDGET



The 2026-2031 Strategic Plan is the guidebook that provides the direction for City staff to develop the FY 2027 budget. The proposed FY 2027 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 2025. Visit the City's website at Strategic Plan Progress Story to view the entire plan.



BUDGET PROCESS

FY 2027 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), Economic Development Authority, 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 functions. All other amendments in the form of transfers between functions 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

City of Winchester FY 2027 Budget Calendar	
Date	Action Item
October 29, 2025	Budget Kickoff Meeting
December 12, 2025	Department Budgets Submitted to Finance
January 2026	City Manager Reviews Budget with Department Directors
January 20, 2026	Joint City Council/School Board meeting
January 27, 2026	City Manager presents FY 2027 Budget overview and Administrative Budgets at Council Work Session
February 10, 2026	City Manager reviews Public Health and Safety Budgets at Council Work Session
February 24, 2026	City Manager reviews Community Development and Public Services Budgets at Council Work Session
March 10, 2026	City Manager reviews FY 2027 Budget Options, Parks Zero-Based Budget Exercise, and Real Estate Tax Rate Ordinance at Council Work Session
March 24, 2026	Winchester Public Schools Budget Presentation to Council; City Manager's FY 2027 Budget Discussion, and First Reading of Real Estate Tax Rate Ordinance
March 30, 2026	Tax Rate Ad Published
April 7, 2026	City Manager presents FY 2027 Budget Options to Finance Committee
April 14, 2026	City Manager presents FY 2027 Budget Options to Council: Public Hearing, Second Reading, and Adoption of the Real Estate Tax Rate Ordinance
April 28, 2026	FY 2027 City Manager Proposed Budget Presentation and First Reading of the Proposed FY 2027 Budget Ordinance
May 4, 2026	FY 2027 Budget Ad Published
May 12, 2026	Public Hearing, Second Reading, and Adoption of FY 2027 Proposed Budget Ordinance

BUDGET ORGANIZATION

FY 2027 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: 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 Parking Fund operates and maintains four parking garages, on-street and off-street parking meters. 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, under GASB 84 the types of fiduciary funds are: 1) custodial funds, 2) private-purpose trust funds, 3) investment trust fund, and 4) pension/OPEB trust funds. The City has two appropriated custodial funds: Northwestern Regional Jail Authority Construction Fund and Northwestern Regional Juvenile Detention Center Fund. The accounting used for custodial funds is much like that used for proprietary funds. The City has one other custodial 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. 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.

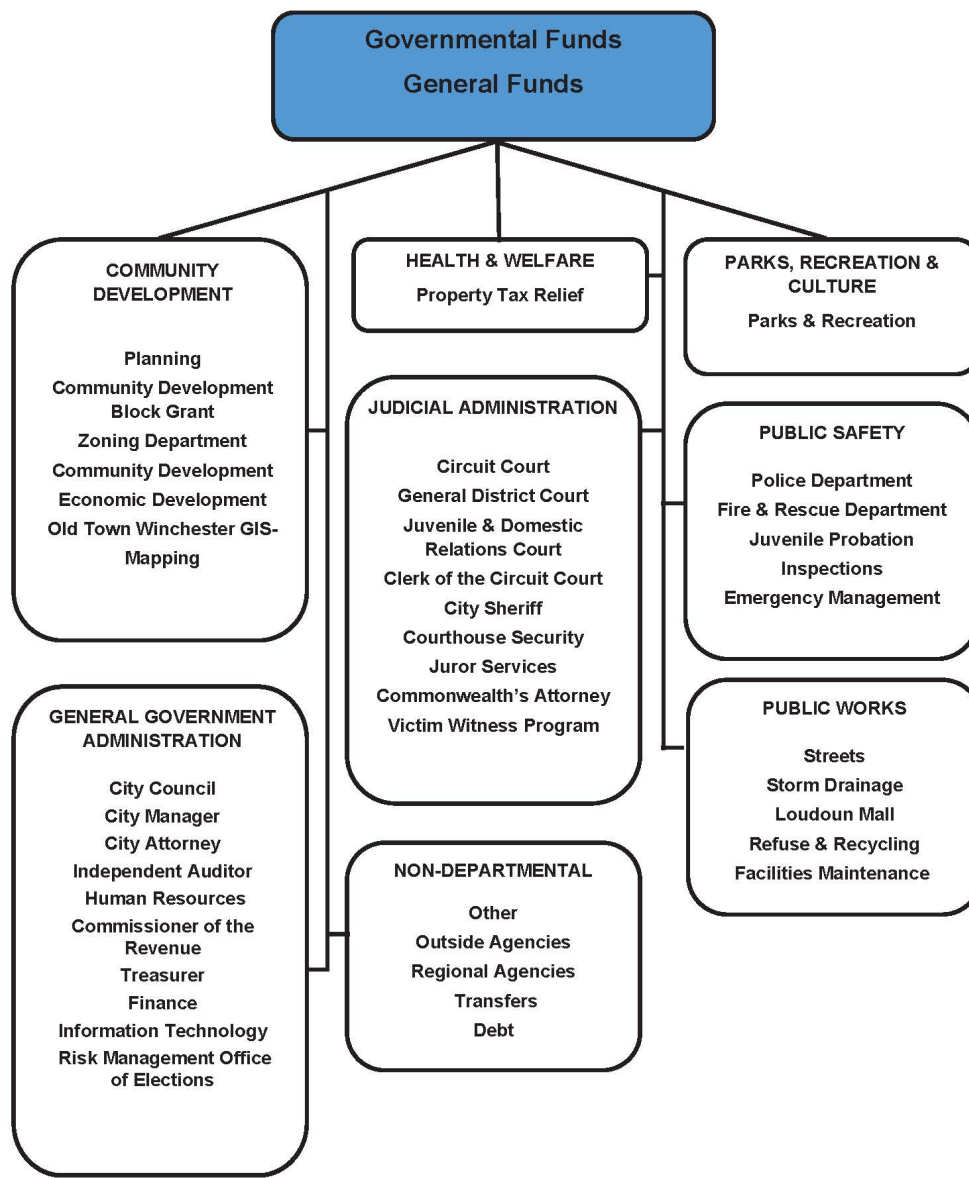
The budgeted expenditures within Division are delineated by Budget Line Items which further break down expenses into specific categories which is necessary to provide the City with the data needed to comply with its many reporting requirements. The City uses a fourteen-digit account number format where 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

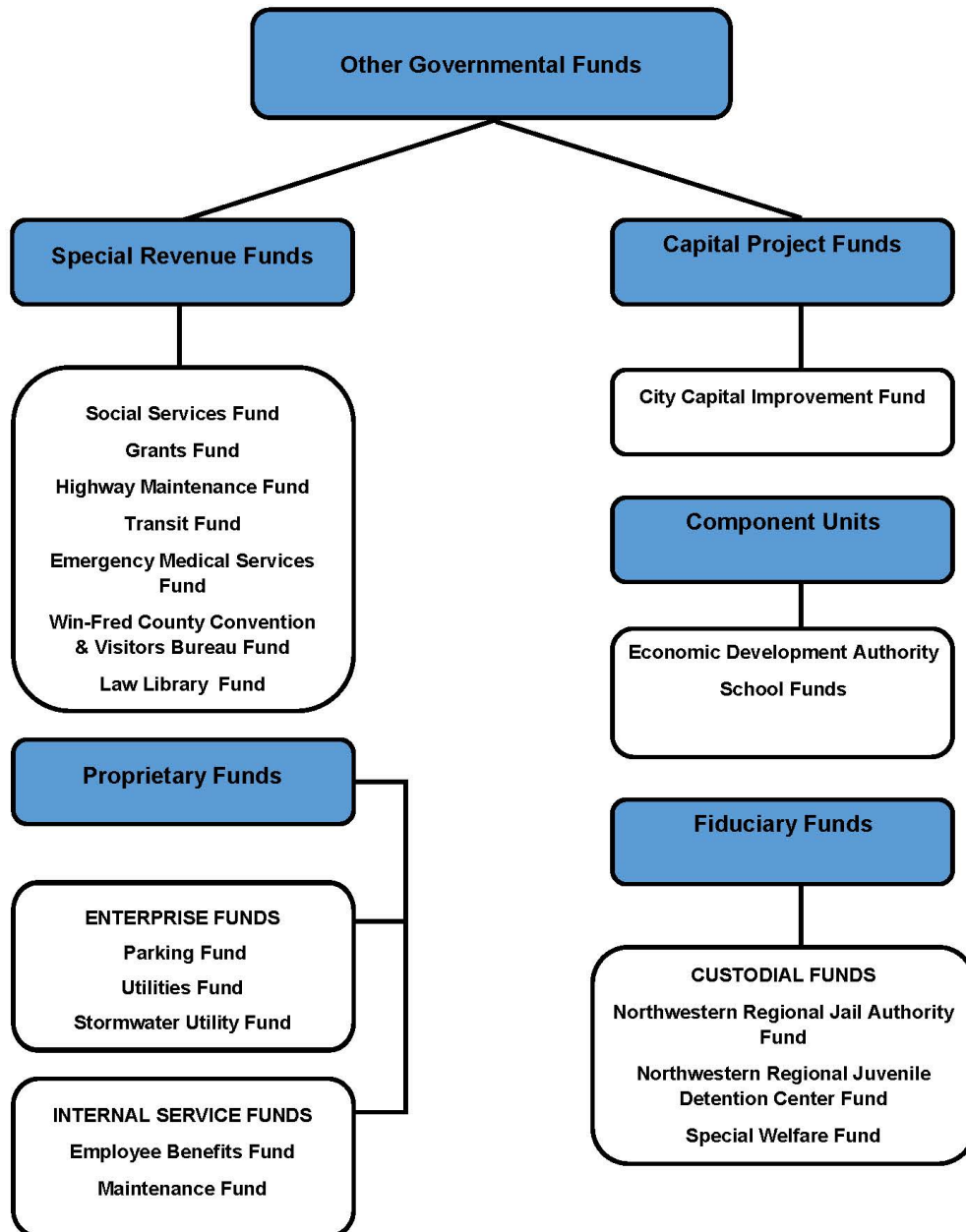
FY 2027 ANNUAL BUDGET



Operating Funds Structure

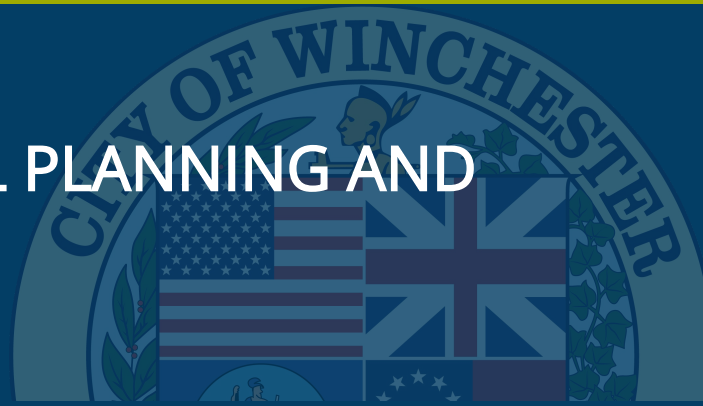


Operating Funds Structure



LONG RANGE FINANCIAL PLANNING AND FORECASTS

FY 2027 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.

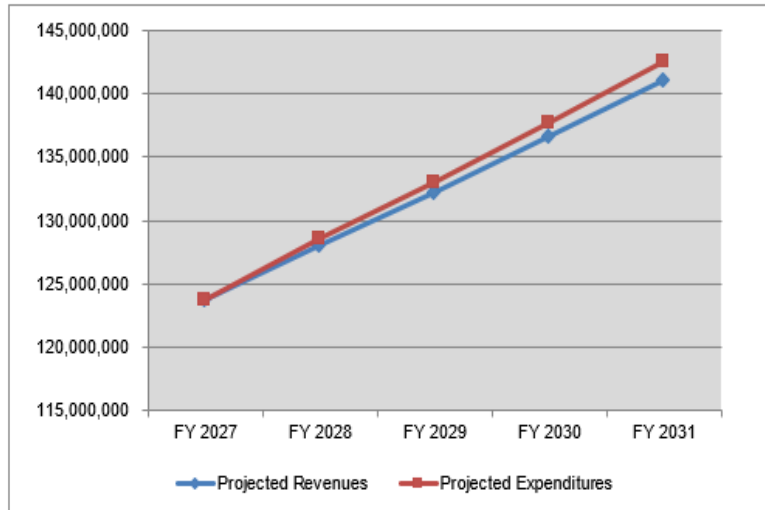
The City's budget serves as a roadmap to implement the strategic plan and outline a vision for the community, identifying priorities and providing a means to measure success in achieving the desired outcomes. In addition to the City budget, the City utilizes an on-line platform Town Hall to gather public 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 2027 budget projections for local revenues are based on the FY 2026 actual revenues and historical trends. The City is well positioned to deal with any negative impacts due to its strong management, healthy reserves and financial policies. During FY 2026, the City saw slight increases in sales, meals and lodging taxes. The FY 2027 budget is projecting a 2.0% increase in general property taxes, 4.2% increase in other local taxes, including a 6.3% increase in meals tax. Overall, the FY 2027 budget is 4.7% higher than the FY 2026 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, 2025 and resulted in an average taxable property assessment value increase of 13.1%. The housing market has continued to be strong with increasing values; therefore, the City expects to see moderate growth in real estate values in FY 2027. The 2026 calendar year real property tax rate is \$0.795 cents per \$100 of assessed value the same as calendar year 2025.

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 constructing its first City owned fire station, which is scheduled for completion in FY 2027. And the City has a partnership agreement with a local organization leveraging City and private funds to renovate and improve 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 its 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 2027 - FY 2031



FY 2027 - FY 2031 REVENUE PROJECTIONS

Major Revenue Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Real Estate Tax	40,487,600	41,702,228	42,953,295	44,241,894	45,569,150
% change	1.0%	3.0%	3.0%	3.0%	3.0%
Personal Property Tax	18,746,900	19,309,307	19,888,586	20,485,244	21,099,801
% change	4.3%	3.0%	3.0%	3.0%	3.0%
Business License Taxes	9,955,000	10,104,325	10,255,890	10,409,728	10,565,874
% change	4.4%	1.5%	1.5%	1.5%	1.5%
Sales Taxes	14,000,000	14,420,000	14,852,600	15,298,178	15,757,123
% change	6.1%	3.0%	3.0%	3.0%	3.0%
Meals Taxes	13,585,000	13,992,550	14,412,327	14,844,696	15,290,037
% change	6.5%	3.0%	3.0%	3.0%	3.0%
Other Revenues	27,049,800	28,482,589	29,877,650	31,337,759	32,865,814
% change	5.9%	5.3%	4.9%	4.9%	4.9%
Total Revenues*	123,824,300	128,010,999	132,240,347	136,617,499	141,147,800
% change	-1.4%	3.4%	3.3%	3.3%	3.3%

These five revenue sources comprise approximately 78.7% of the General Fund's operating budget, not including one-time fund balance usage in FY 2027:

Real Estate Tax: The total value of real taxable property, including new construction, increased by 13.1% in FY 2025. The City assesses real property every two years; the latest assessment was effective January 1, 2025. The next reassessment will be effective January 1, 2027. Growth projections are based on historical trends and market conditions, therefore, we are forecasting a modest 3.0% 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 4.3% for FY 2027. However, based on historical trends projections are 3% in future years.

Business License Taxes: Based on FY 2026 revenues we are projecting an increase of 4.4% for FY 2027. 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 years, there was 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 3.0% 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 2026. The FY 2027 revenue is projected to increase 6.5%, The City anticipates future year revenues based on historical trends to continue to grow at least 3% in future years.

FY 2027 - FY 2031 EXPENDITURE PROJECTIONS

Major Expenditure Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Local School Contribution	38,707,015	39,481,155	40,270,778	41,076,194	41,897,718
% change	9.8%	3.0%	3.0%	3.0%	3.0%
Employee Salaries & Benefits	42,872,200	45,015,810	47,266,601	49,629,931	52,111,427
% change	22.2%	5.0%	5.0%	5.0%	5.0%
Debt Service	10,895,900	11,985,490	12,584,765	13,214,003	13,874,703
% change	-15.5%	10.0%	5.0%	5.0%	5.0%
NWRDC Regional Jail	5,895,176	6,042,555	6,193,619	6,348,460	6,507,171
% change	14.3%	3.0%	3.0%	3.0%	3.0%
Social Services/CSA	4,334,691	4,551,426	4,778,997	5,017,947	5,268,844
% change	8.8%	5.0%	5.0%	5.0%	5.0%
Other Expenditures	21,119,318	21,541,704	21,972,538	22,411,989	22,860,229
% change	-19.8%	3.0%	3.0%	3.0%	3.0%
Total Expenditures*	123,824,300	128,618,141	133,067,298	137,698,523	142,520,092
% change	-1.4%	3.9%	3.5%	3.5%	3.5%

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 5.0% 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 2027 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 28,272. 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 2025* - 765
*Includes Part time employees.

Taxes

Real Estate Tax Rate
CY 2025: \$0.795
CY 2026: \$0.795
Personal Property Tax Rate
CY 2025 Personal/Business: \$4.80/\$4.50
CY 2026 Personal/Business: \$4.80/\$4.50

City Finances – Bond Rating

Standard & Poor’s - AAA
KBRA - AAA
Moody’s - Aa2
Fitch - AA+

Land Area - 9.3 Square Miles
Paved Lane Miles - 223
Sidewalk Miles - 133

DEMOGRAPHICS

Population

2025 Estimated - 28,272
2020 U.S. Census - 28,120
2010 U.S. Census - 26,203
1990 U.S. Census - 21,947

Population Percent Change (2020-2025).

Winchester - 0.6%
Virginia - 2.9%

Age (2025 est.)

Persons under 18 years - 28.4%
Persons 18-64 - 54.9%
Persons 65 years and over - 16.7%

Race and Ethnicity (2025 est.)

White - 62.3%
Hispanic or Latino - 21.0%
Asian - 2.2%
Black or African American - 7.9%
Other - 6.6%

High School graduate or higher percent of persons of age 25 years+ (2020-2024) - 87.5%

Bachelor's degree or higher percent of persons of age 25 years+ (2020-2024) - 31.3%

OTHER

Unemployment

Mar '25 , Mar '26
Winchester 3.5% 3.8%
Virginia 3.2% 3.8%
United States 4.2% 4.3%

Median Household Income (2024).

Winchester - \$63,974
Virginia - \$93,170

Housing Units

2024 est. U.S. Census - 12,541
2020 U.S. Census - 10,669
2010 U.S. Census - 11,872

Average Household Size

2024 est. U.S. Census - 2.39
2020 U.S. Census - 2.52
2010 U.S. Census - 2.39

Largest Private Employers (2024).

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

PRINCIPAL PROPERTY TAXPAYERS

Taxpayer	Total Assessed Value
The Local Realty Partners LLC	\$ 41,838,400
Denstock Meadow Branch LLC	35,349,300
Newell Brands Industries LLC (Rubbermaid)	33,697,100
Canterbury Hill II LLC	33,649,000
Mayflower Apple Blossom LP	32,998,500
Molden Real Estate Corporation	31,515,300
Peppertree Lane Apartments LLC	31,211,300
Glaize Developments Inc	27,507,700
Jubal Square LLC	27,480,600
Wal-Mart Realty Company	26,816,500
Total	\$ 322,063,700



REAL PROPERTY TAX RATE TAX COMPARISON

City	Population	Tax Rate
Fairfax City	26,772	1.055
Fredericksburg	30,393	0.85
Winchester	28,272	0.795
Manassas	44,332	1.24
Charlottesville	44,388	0.99
Harrisonburg	50,839	1.01

EMPLOYMENT BY INDUSTRY

The largest major industry sector was Health Care and Social Assistance with 30.0% of the employment followed by Retail Trade with 14.4%, and Accommodation and Food Services at 10.1%. The following is a listing of major industries and the number of employed in those sectors for the 4th quarter of 2025 in the City of Winchester.

Industry Group	Employees	Average Annual Wages
Health Care and Social Assistance	7,789	\$79,963
Retail Trade	3,736	\$37,462
Accommodation and Food Services	2,624	\$26,180
Educational Services	2,080	\$58,570
Public Administration	1,457	\$99,563
Manufacturing	1,387	\$71,272
Professional, Scientific, and Technical Services	1,039	\$87,723
Other Services (except Public Administration)	968	\$46,618

Management of Companies and Enterprises	811	\$232,684
Construction	760	\$64,971
Administrative and Support and Waste Management and Remediation Services	722	\$46,560
Arts, Entertainment, and Recreation	718	\$23,056
Finance and Insurance	539	\$115,333
Transportation and Warehousing	341	\$60,418
Real Estate and Rental and Leasing	278	\$58,772
Wholesale Trade	271	\$79,971
Information	215	\$62,491
Agriculture, Forestry, Fishing, and Hunting	119	\$23,617
Unclassified	80	\$52,683
Utilities	65	\$70,534
Total - All Industries	25,947	\$63,995
Source: JobsEQ, Chmura Economics & Analytics		

ECONOMIC OUTLOOK AND CONDITION

Overall, Winchester’s economy shows signs of continued growth. Total employment increased by 0.5% within the City over 2025 resulting in total employment of 25,947 jobs in Winchester. 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 2025 unemployment rate of 3.8% is equal to the State level and below the national rate of 4.3%. The cost of living in Winchester is 1.1% lower than Virginia and 5.0% higher than 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 remained stable from 2025 to 2026 showing maintained 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 2027 is expected to remain relatively stable with modest growth expected in the Health Care and Social Assistance; Professional, Scientific, and Technical Services; Construction; 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 mostly 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 2027 budget on May 12, 2026. The City reassesses real property every two years, the last reassessment was effective January 1, 2025. Due to the reassessment of real property and the increase in real property values the revenue neutral real property tax rate decreased from \$0.83 to \$0.755 cents per \$100 of assessed value. City Council voted to increase the real property tax from \$0.755 cent to \$0.795 cents per \$100 of assessed value effective January 1, 2025, generating an additional \$1,950,000 in revenue. The next reassessment will be effective January 1, 2027. Other local revenues have seen positive organic growth and the City's budget grew from \$120,560,000 to \$126,250,000. Based on preliminary projections for FY 2026, the City's personal property tax revenues are expected to exceed budget projections, along with sales, meals and occupational license taxes. Local City revenues for FY 2026 are projected to exceed budget expectations by approximately \$1.5 million. City staff and the Common Council will continue to monitor the financial and operating performance and amend the FY 2027 budget as needed to address any changing conditions or expectations.

During FY 2025 the City embarked on constructing its first City-owned fire station. This is an approximate \$18 million project that will serve the community well into the future. Construction of the new South End station is scheduled for completion in FY 2027.

DEVELOPMENT HIGHLIGHTS

Winchester seeks to radically change its approach to redevelopment through the establishment of Neighborhood Design Districts (NDDs). Rather than looking narrowly at one site for redeveloping, Neighborhood Design Districts allow the city to “pre-plan” the site and adjacent parcels into a cohesive district through the establishment of a new NDD zoning overlay. In 2025, the EDA partnered with the City of Winchester to issue approximately \$30 million in Bonds to initiate the finance of public infrastructure improvements around key catalyst sites to incentivize large scale redevelopment.

Cedar Valley, the first NDD within the city, is centered around the Ward Plaza catalyst site. The redevelopment of Ward Plaza began in July 2025. With a projected investment exceeding \$180 million, the Ward Plaza redevelopment will feature a new Publix grocery store, multiple mixed-use buildings pairing commercial and residential offerings, and townhomes. Debt incurred to build out infrastructure will be financed through the increased property tax revenue raised by the upwards property value assessment of redeveloped projects over time.





Cider Hill, the second NDD within the city, is centered around the city’s northern, industrial end. Centered in the Cider Hill NDD is the ZeroPak Affordable Housing Complex. An adaptive re-use of a former apple storage facility, the \$50 million investment to establish the ZeroPak Affordable Housing Complex supports the city’s rehabilitative growth vision by establishing more than 120 affordably priced units in a formerly, blighted property with close access to Winchester’s downtown walking mall.

Work on the establishment of additional NDDs within the city is ongoing. NDD zoning for the Berryville Ave entrance corridor is currently under review by the city’s Planning Commission. The stakeholder engagement required to establish an NDD in Old Town Winchester centered on the Pedestrian Walking Mall is ongoing with an expectation of presentation to city council in late 2026. While work establishing a downtown NDD is ongoing, projects like Lynx Ventures’ redevelopment of the former Winchester Towers site will bring 175 apartments, 6,000 sf of retail space, and a 180-stall parking garage in the heart of Old Town Winchester.

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 28,272. Winchester’s regional labor force participation rate (civilian population 16 years old and over) stands at 64.7% percent of the population, or 18,586 people. Of individuals 25 years old and older in Winchester, 31.3% have a bachelor’s degree or higher which compares with 42.2% 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 opening a new Cardiac and Vascular Diagnostic Center and breaking ground on a \$75 million addition to the hospital to consolidate inpatient and outpatient rehabilitation services. In 2026, Valley Health was recognized by Modern Healthcare, an industry trade magazine, as one of the Top 15 local and regional health systems in the nation for 2026 due to Valley Health's significant reductions in inpatient mortality, infections stemming from patient care, and lengths of patient stay. In addition to Valley Heath'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 net annual sales exceeding \$1.2 billion, exemplifying leadership in outdoor engineering and environmental responsibility. In 2021, the City of Winchester entered into a development agreement with Trex to incentivize their move into the City of Winchester. As of 2026, Trex received has received two of seven consecutive partial tax rebate grants pursuant to this development agreement.



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. In 2025, the University opened the new Hub for Innovators, Veterans and Entrepreneurs (HIVE) in the former National Guard Armory Building. The HIVE is designed to be a catalyst for economic development in Winchester and to provide well-trained bachelors and masters graduates to serve as a ready workforce.

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's, and AMC Theatres as its anchors, along with over 80 stores, specialty merchants and restaurants. Plazas such as Apple Blossom Corners, Winchester Crossing, Winchester Station and Winchester Plaza house Martin's, Staples, Hobby Lobby, Kohl's, HomeGoods, Books-A-Million, Michael's, Old Navy, Petco, Dick's Sporting Goods, Planet Fitness, Kirkland's and Bob's Discount Furniture. Also, serving the area are a Wal-Mart Supercenter, Lowe's, Home Depot, Target, and T.J. Maxx.

There are also several anchorless retail centers and one lifestyle center that house Ann Taylor Loft, Talbots, J. Jill, Jos A Bank Clothier, and other high-end retail stores. The city is also home to several national chain restaurants. In addition, the city 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 \$734,940 in private improvements in 2025.

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



REVENUE SUMMARY BY FUND

FY 2027 ANNUAL BUDGET



ALL FUNDS SUMMARY - REVENUE

General Fund Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
GENERAL PROPERTY TAXES	\$54,503,000	\$55,657,882	\$58,073,000	\$59,234,500	\$1,161,500	2.0%
OTHER LOCAL TAXES	\$41,439,726	\$43,782,827	\$43,283,300	\$45,092,300	\$1,809,000	4.2%
PERMITS, PRIVILEGE FEES	\$973,671	\$1,339,867	\$992,300	\$945,100	(\$47,200)	(4.8%)
FINES AND FORFEITURES	\$414,952	\$473,633	\$525,000	\$1,085,000	\$560,000	106.7%
REVENUE-USE OF MONEY/PROP	\$756,153	\$740,736	\$708,000	\$747,500	\$39,500	5.6%
CHARGES FOR SERVICES	\$2,323,675	\$2,163,574	\$2,285,400	\$2,241,400	(\$44,000)	(1.9%)
MISCELLANEOUS REVENUE	\$1,136,011	\$1,314,647	\$1,001,800	\$1,788,500	\$786,700	78.5%
RECOVERED COSTS	\$1,479,805	\$1,317,683	\$1,365,800	\$1,460,800	\$95,000	7.0%
LOCAL TOTAL	\$103,026,993	\$106,790,851	\$108,234,600	\$112,595,100	\$4,360,500	4.0%
State	\$7,950,831	\$8,009,431	\$8,037,500	\$8,583,625	\$546,125	6.8%
Federal	\$1,114,807	\$1,503,399	\$1,152,500	\$1,375,575	\$223,075	19.4%
Other Financing Sources	\$1,548,704	\$1,661,961	\$3,135,400	\$3,695,700	\$560,300	17.9%
REVENUES TOTAL	\$113,641,335	\$117,965,642	\$120,560,000	\$126,250,000	\$5,690,000	4.7%

Other Governmental Funds Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$2,184,007	\$2,421,389	\$2,387,399	\$2,553,254	\$165,855	7.0%
State	\$9,375,326	\$9,221,402	\$10,288,995	\$10,505,104	\$216,109	2.1%
Federal	\$9,981,264	\$5,763,240	\$5,977,907	\$6,506,325	\$528,418	8.8%
Other Financing Sources	\$4,792,024	\$5,459,083	\$5,625,699	\$5,878,317	\$252,618	4.5%
REVENUES TOTAL	\$26,332,621	\$22,865,113	\$24,280,000	\$25,443,000	\$1,163,000	4.8%

City Capital Improvement Fund Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$669,687	\$639,818	\$250,000	\$0	(\$250,000)	(100.0%)
State	\$1,384,068	\$146,132	-	\$5,850,000	\$5,850,000	-
Federal	\$641,827	\$291,937	\$400,000	\$300,000	(\$100,000)	(25.0%)
Other Financing Sources	\$2,766,125	\$28,292,007	\$25,935,000	\$47,543,000	\$21,608,000	83.3%
REVENUES TOTAL	\$5,461,706	\$29,369,894	\$26,585,000	\$53,693,000	\$27,108,000	102.0%

Enterprise Funds Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$39,026,055	\$42,855,834	\$38,448,000	\$38,740,000	\$292,000	0.8%
State	\$3,305,771	\$4,953,693	-	-	\$0	-
Federal	\$103,081	\$85,372	\$2,715,000	\$3,585,000	\$870,000	32.0%
Other Financing Sources	\$878,510	\$2,377,702	\$38,910,000	\$43,115,000	\$4,205,000	10.8%
REVENUES TOTAL	\$43,313,417	\$50,272,601	\$80,073,000	\$85,440,000	\$5,367,000	6.7%

Internal Service Funds Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$5,356,230	\$10,712,680	\$14,874,000	\$17,271,000	\$2,397,000	16.1%
Other Financing Sources	\$8,694	-	-	-	\$0	-
REVENUES TOTAL	\$5,364,923	\$10,712,680	\$14,874,000	\$17,271,000	\$2,397,000	16.1%

Fiduciary Funds Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$11,935,485	\$11,515,284	\$12,467,433	\$12,054,273	(\$413,160)	(3.3%)
State	\$992,730	\$1,010,992	\$969,952	\$1,000,497	\$30,545	3.2%
Federal	\$302,301	\$528,540	\$330,615	\$621,230	\$290,615	87.9%
Other Financing Sources	\$8,365	-	\$46,000	\$91,000	\$45,000	97.8%
REVENUES TOTAL	\$13,238,882	\$13,054,816	\$13,814,000	\$13,767,000	(\$47,000)	(0.3%)

Component Units Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$9,832,673	\$10,162,975	\$9,892,355	\$12,830,566	\$2,938,211	29.7%
State	\$34,952,135	\$41,272,588	\$39,806,422	\$41,297,657	\$1,491,235	3.8%
Federal	\$16,860,262	\$9,028,443	\$7,767,103	\$6,942,122	(\$824,981)	(10.6%)
Other Financing Sources	\$35,192,773	\$38,021,075	\$38,979,215	\$44,440,581	\$5,461,366	14.0%
REVENUES TOTAL	\$96,837,843	\$98,485,081	\$96,445,095	\$105,510,926	\$9,065,831	9.4%

All Funds Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$172,735,274	\$185,826,189	\$186,553,787	\$196,044,193	\$9,490,406	5.1%
State	\$57,960,861	\$64,614,238	\$59,102,869	\$67,236,883	\$8,134,014	13.8%
Federal	\$29,003,543	\$17,200,931	\$18,343,125	\$19,330,252	\$987,127	5.4%
Other Financing Sources	\$45,195,194	\$75,811,828	\$112,631,314	\$144,763,598	\$32,132,284	28.5%
REVENUES TOTAL	\$304,894,872	\$343,453,186	\$376,631,095	\$427,374,926	\$50,743,831	13.5%

EXPENDITURE SUMMARY BY FUND

FY 2027 ANNUAL BUDGET

ALL FUNDS SUMMARY - EXPENDITURES

General Fund Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
GENERAL OPERATING FUND						
Expenses						
GENERAL GOVERNMENT ADMIN	\$8,172,278	\$9,096,372	\$10,573,503	\$10,926,302	\$352,799	3.3%
JUDICIAL ADMINISTRATION	\$5,313,622	\$6,059,245	\$5,857,250	\$6,192,400	\$335,150	5.7%
PUBLIC SAFETY	\$28,654,647	\$30,147,688	\$31,269,874	\$34,182,125	\$2,912,251	9.3%
PUBLIC WORKS	\$6,371,393	\$5,928,305	\$6,789,100	\$7,151,200	\$362,100	5.3%
HEALTH AND WELFARE	\$861,817	\$959,916	\$1,064,691	\$1,513,971	\$449,280	42.2%
EDUCATION	\$34,515,215	\$37,801,503	\$37,470,788	\$38,772,135	\$1,301,347	3.5%
PARKS,RECREATION,CULTURAL	\$4,557,086	\$4,649,102	\$4,649,000	\$5,054,900	\$405,900	8.7%
COMMUNITY DEVELOPMENT	\$2,688,926	\$2,580,780	\$3,718,195	\$3,842,450	\$124,255	3.3%
NONDEPARTMENTAL	-	-	-	\$0	\$0	-
TRANSFERS	\$6,828,299	\$8,008,640	\$6,271,699	\$7,718,617	\$1,446,918	23.1%
DEBT	\$13,507,539	\$13,335,586	\$12,895,900	\$10,895,900	(\$2,000,000)	(15.5%)
EXPENSES TOTAL	\$111,470,821	\$118,567,138	\$120,560,000	\$126,250,000	\$5,690,000	4.7%
GENERAL OPERATING FUND TOTAL	\$111,470,821	\$118,567,138	\$120,560,000	\$126,250,000	\$5,690,000	4.7%
EXPENSES TOTAL	\$111,470,821	\$118,567,138	\$120,560,000	\$126,250,000	\$5,690,000	4.7%

Other Governmental Funds Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
SOCIAL SERVICE FUND	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%
CITY GRANTS FUND	\$3,827,417	\$338,773	\$0	\$0	\$0	-
HIGHWAY MAINTENANCE FUND	\$4,601,498	\$4,571,297	\$4,738,000	\$4,864,000	\$126,000	2.7%
TRANSIT FUND	\$3,315,074	\$2,519,227	\$2,770,000	\$3,095,000	\$325,000	11.7%
EMERGENCY MEDICAL SERVICE	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%
TOURISM	\$930,002	\$918,577	\$1,030,000	\$989,000	(\$41,000)	(4.0%)
LAW LIBRARY FUND	\$30,498	\$23,481	\$25,000	\$25,000	\$0	0.0%
EXPENSES TOTAL	\$26,413,478	\$22,675,016	\$24,280,000	\$25,443,000	\$1,163,000	4.8%

City Capital Improvement Fund Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
CITY CAPITAL IMPROVE FUND						
Expenses						
GENERAL GOVERNMENT ADMIN	\$555,558	\$479,968	-	\$0	\$0	-
JUDICIAL ADMINISTRATION	-	-	-	\$0	\$0	-
PUBLIC SAFETY	\$815,485	\$1,746,313	\$7,500,000	\$12,518,000	\$5,018,000	66.9%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
PUBLIC WORKS	\$10,722,966	\$6,546,836	\$12,720,000	\$32,850,000	\$20,130,000	158.3%
HEALTH AND WELFARE	-	-	-	\$0	\$0	-
PARKS,RECREATION,CULTURAL	\$2,871,425	\$834,613	\$5,365,000	\$4,975,000	(\$390,000)	(7.3%)
COMMUNITY DEVELOPMENT	-	-	-	\$0	\$0	-
NONDEPARTMENTAL	-	-	-	\$0	\$0	-
TRANSFERS	-	-	\$1,000,000	\$3,350,000	\$2,350,000	235.0%
DEBT	\$187,029	\$269,212	-	\$0	\$0	-
EXPENSES TOTAL	\$15,152,464	\$9,876,942	\$26,585,000	\$53,693,000	\$27,108,000	102.0%
CITY CAPITAL IMPROVE FUND TOTAL	\$15,152,464	\$9,876,942	\$26,585,000	\$53,693,000	\$27,108,000	102.0%
EXPENSES TOTAL	\$15,152,464	\$9,876,942	\$26,585,000	\$53,693,000	\$27,108,000	102.0%

Enterprise Funds Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
PARKING AUTHORITY FUND	\$1,494,826	\$1,872,371	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)
UTILITIES OPERATING FUND	\$26,874,939	\$28,533,070	\$33,343,000	\$33,600,000	\$257,000	0.8%
UTIL CAPITAL IMPROV FUND	\$846,040	\$2,369,587	\$27,000,000	\$35,900,000	\$8,900,000	33.0%
STORMWATER UTILITY FUND	\$1,275,878	\$2,659,730	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)
EXPENSES TOTAL	\$30,491,683	\$35,434,759	\$80,073,000	\$85,440,000	\$5,367,000	6.7%

Internal Service Funds Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
EMPLOYEE BENEFITS	\$1,361,102	\$6,333,232	\$9,700,000	\$11,800,000	\$2,100,000	21.7%
MAINTENANCE OPERATING FUND	\$4,080,863	\$4,679,494	\$5,174,000	\$5,471,000	\$297,000	5.7%
EXPENSES TOTAL	\$5,441,965	\$11,012,726	\$14,874,000	\$17,271,000	\$2,397,000	16.1%

Fiduciary Funds Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
NW REG JAIL AUTH CAPITAL	\$1,232,400	\$1,233,300	\$1,215,000	\$1,217,000	\$2,000	0.2%
FRED-WINC SERV AUTH FUND	\$8,310,369	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)
NRJDC OPERATING FUND	\$3,348,982	\$3,882,970	\$3,981,000	\$4,293,000	\$312,000	7.8%
EXPENSES TOTAL	\$12,891,750	\$12,777,279	\$13,814,000	\$13,767,000	(\$47,000)	(0.3%)

Component Units Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
SCHOOL CAFETERIA FUND	\$3,709,526	\$3,426,680	\$3,490,330	\$3,646,229	\$155,899	4.5%
SCHOOL OPERATING FUND	\$70,633,919	\$77,199,754	\$77,890,392	\$82,303,766	\$4,413,374	5.7%
FEDERAL GRANTS FUND	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)
TEXTBOOK FUND	\$169,917	\$0	\$200,000	\$200,000	\$0	0.0%
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	\$17,532	\$20,534	\$34,000	\$67,026	\$33,026	97.1%
SCHOOL CAPITAL IMPROVEMTS	\$3,629,020	\$1,479,094	\$1,460,000	\$1,125,000	(\$335,000)	(22.9%)
SCHOOL CONSTRUCTION FUND	-	-	-	\$3,000,000	\$3,000,000	-
SCHOOL INSURANCE	\$6,195,774	\$6,892,820	\$8,175,225	\$9,948,312	\$1,773,087	21.7%
FACILITIES MANAGEMENT	-	-	-	\$0	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
EXPENDABLE SCHOLARSHIP FD	\$18,298	\$18,803	\$25,050	\$0	(\$25,050)	(100.0%)
SHINGLETON SCHOLARSHIP FD	\$1,626	\$2,000	\$0	\$3,100	\$3,100	-
COOPER MEMORIAL SCHOLARSH	\$22,715	\$19,720	\$25,020	\$25,020	\$0	0.0%
KEENAN SCHOLARSHIP FUND	-	-	-	\$0	\$0	-
NONEXPENDABLE SCHOLARSHIP	\$7,402	\$5,000	\$15,760	\$31,439	\$15,679	99.5%
SHINGLETON SCHOLARSHIP FD	-	\$60	\$2,500	\$6,260	\$3,760	150.4%
EXPENSES TOTAL	\$98,575,460	\$95,329,503	\$95,921,095	\$103,973,926	\$8,052,831	8.4%

All Funds Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
GENERAL OPERATING FUND	\$111,470,821	\$118,567,138	\$120,560,000	\$126,250,000	\$5,690,000	4.7%
SOCIAL SERVICE FUND	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%
CITY GRANTS FUND	\$3,827,417	\$338,773	\$0	\$0	\$0	-
HIGHWAY MAINTENANCE FUND	\$4,601,498	\$4,571,297	\$4,738,000	\$4,864,000	\$126,000	2.7%
TRANSIT FUND	\$3,315,074	\$2,519,227	\$2,770,000	\$3,095,000	\$325,000	11.7%
EMERGENCY MEDICAL SERVICE	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%
TOURISM	\$930,002	\$918,577	\$1,030,000	\$989,000	(\$41,000)	(4.0%)
LAW LIBRARY FUND	\$30,498	\$23,481	\$25,000	\$25,000	\$0	0.0%
CITY CAPITAL IMPROVE FUND	\$15,152,464	\$9,876,942	\$26,585,000	\$53,693,000	\$27,108,000	102.0%
EMPLOYEE BENEFITS	\$1,361,102	\$6,333,232	\$9,700,000	\$11,800,000	\$2,100,000	21.7%
MAINTENANCE OPERATING FUND	\$4,080,863	\$4,679,494	\$5,174,000	\$5,471,000	\$297,000	5.7%
OTHER POST EMPL BENEFITS	\$285,000	\$303,847	-	\$0	\$0	-
SPECIAL WELFARE FUND	-	-	-	\$0	\$0	-
NW REG JAIL AUTH CAPITAL	\$1,232,400	\$1,233,300	\$1,215,000	\$1,217,000	\$2,000	0.2%
FRED-WINC SERV AUTH FUND	\$8,310,369	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)
NRJDC OPERATING FUND	\$3,348,982	\$3,882,970	\$3,981,000	\$4,293,000	\$312,000	7.8%
ECONOMIC DEVELOPMENT AUTH	\$677,704	\$2,246,715	\$524,000	\$1,537,000	\$1,013,000	193.3%
PARKING AUTHORITY FUND	\$1,494,826	\$1,872,371	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)
UTILITIES OPERATING FUND	\$26,874,939	\$28,533,070	\$33,343,000	\$33,600,000	\$257,000	0.8%
UTIL CAPITAL IMPROV FUND	\$846,040	\$2,369,587	\$27,000,000	\$35,900,000	\$8,900,000	33.0%
STORMWATER UTILITY FUND	\$1,275,878	\$2,659,730	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)
SCHOOL CAFETERIA FUND	\$3,709,526	\$3,426,680	\$3,490,330	\$3,646,229	\$155,899	4.5%
SCHOOL OPERATING FUND	\$70,633,919	\$77,199,754	\$77,890,392	\$82,303,766	\$4,413,374	5.7%
FEDERAL GRANTS FUND	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)
TEXTBOOK FUND	\$169,917	\$0	\$200,000	\$200,000	\$0	0.0%
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	\$17,532	\$20,534	\$34,000	\$67,026	\$33,026	97.1%
SCHOOL CAPITAL IMPROVEMTS	\$3,629,020	\$1,479,094	\$1,460,000	\$1,125,000	(\$335,000)	(22.9%)
SCHOOL CONSTRUCTION FUND	-	-	-	\$3,000,000	\$3,000,000	-
SCHOOL INSURANCE	\$6,195,774	\$6,892,820	\$8,175,225	\$9,948,312	\$1,773,087	21.7%
FACILITIES MANAGEMENT	-	-	-	\$0	\$0	-
EXPENDABLE SCHOLARSHIP FD	\$18,298	\$18,803	\$25,050	\$0	(\$25,050)	(100.0%)
SHINGLETON SCHOLARSHIP FD	\$1,626	\$2,000	\$0	\$3,100	\$3,100	-
COOPER MEMORIAL SCHOLARSH	\$22,715	\$19,720	\$25,020	\$25,020	\$0	0.0%
KEENAN SCHOLARSHIP FUND	-	-	-	\$0	\$0	-
NONEXPENDABLE SCHOLARSHIP	\$7,402	\$5,000	\$15,760	\$31,439	\$15,679	99.5%
SHINGLETON SCHOLARSHIP FD	-	\$60	\$2,500	\$6,260	\$3,760	150.4%
EXPENSES TOTAL	\$301,400,325	\$308,223,924	\$376,631,095	\$427,374,926	\$50,743,831	13.5%

BUDGET HIGHLIGHTS

FY 2027 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

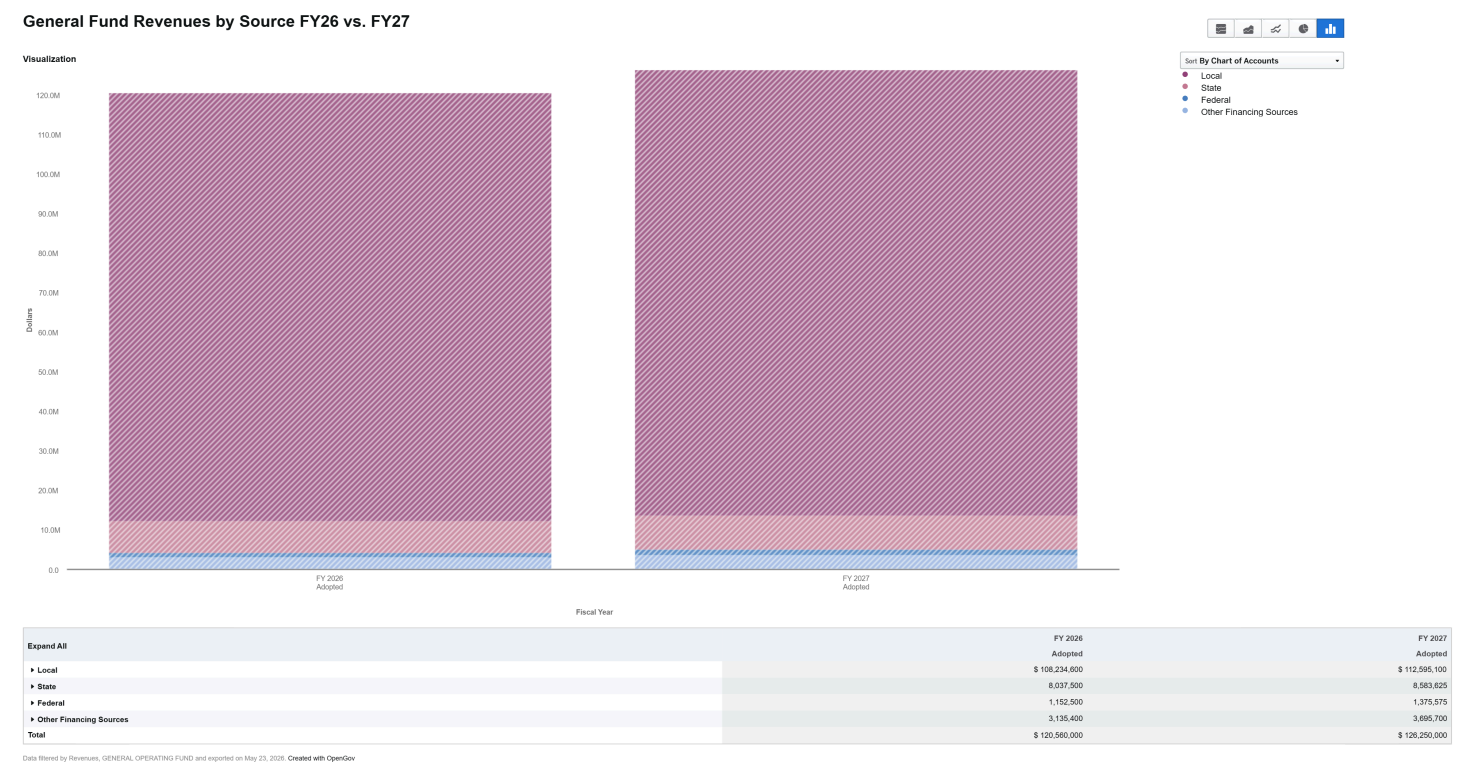
	FY 2027 Increase/(Decrease)
Local	
General Property Taxes	\$1,161,500
Other Local Taxes	\$1,809,000
Permits, Privilege Fees	(\$47,200)
Fines and Forfeitures	\$560,000
Use of Money	\$39,500
Charges for Services	(\$44,000)
Miscellaneous Services	\$786,700
Recovered Services	\$95,000
Total Local Revenue Changes	\$4,360,500
State Revenue	\$546,125
Federal Revenue	\$223,075
Other Financing Sources	\$560,300
Total General Fund Revenue Changes	\$5,690,000

GENERAL FUND EXPENDITURE CHANGES

	FY 2027 Increase/(Decrease)
Personnel	\$2,675,300
Contractual Services	\$232,519
Internal Services	\$209,750
Other Charges	\$1,113,513
Education	\$1,300,000
Capital	\$712,000
Debt Service	(\$2,000,000)
Subtotal	\$4,243,082
Fund Transfers	
Win-Fred Co Convention and Visitor's Bureau	(\$86,259)
Transit Fund	\$74,967
Social Services	\$228,910

City Capital Improvement Fund	\$1,257,300
Highway Maintenance	(\$28,000)
Fund Transfer Total	\$1,446,918
Total General Fund Expenditure Changes	\$5,690,000

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



General Fund Local Revenues FY26 vs. FY27



General Fund Expenditures by Function FY26 vs. FY27



BUDGET TRENDS

FY 2027 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 89.2% of all fiscal year 2027 General Fund revenues. The local tax category is expected to increase approximately 4.0% or \$4,360,500 compared to the adopted fiscal year 2026 budget. Economic improvements have positively impacted most areas in this category, most notable in the sales and meals tax categories. Increases and decreases in major revenues or categories of revenue are noted below:

1. Real Property Tax – \$356,500

The real estate tax is the single largest source of revenues for the City of Winchester. The City reassess real property every two years. Overall real property assessment values increased by 11.4% in fiscal year 2026, while taxable values increased by 13.5% during the two-year period. Real property values are expected show a moderate increase in FY 2027. Assessments on new construction are completed throughout the year. The City's next reassessment will be effective January 1, 2027. For fiscal year 2027, the rate at which taxes on real property are assessed is \$0.795 per \$100 of assessed value.

2. Personal Property Tax – \$805,000

Personal Property taxes are expected to increase 4.3% over the fiscal year 2026 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 – \$800,000

Sales tax is anticipated to increase 6.1% compared to the fiscal year 2026 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, subsequent growth 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 - \$421,000

The business license tax revenue is typically a good economic indicator on the strength of the local economy. Business license tax are expected to increase 4.5% over the fiscal year 2026 adopted budget. Fiscal year 2026 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 – \$832,000

Meals tax is a consumer-driven source of revenue and another major revenue source for the City of Winchester. The current meals tax is 6.5%. Meals tax revenue is expected to increase 6.5% over the fiscal year 2026 revenue budget. Meals tax revenue decreased during fiscal year 2021 due to the COVID-19 virus, but has since recovered, we are projecting it to continue to increase during fiscal year 2027.

CHARGES FOR SERVICES/MISCELLANEOUS - 1,350,500

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 – \$(47,200) – This category of revenue is comprised mainly of inspection fees and permits related to the construction industry. The decrease is mainly due to a reduction in right of way work permit fees after an initial spike in new permits.

2. Fines and Forfeitures/Use of Money - \$560,000 - This category consists of court fees, including a new red light violation fine estimated to generate an additional \$500,000 in addition to an increase school zone violations and lease income.

3. Charges for Services – \$(44,000) – This category of revenue consists of fees for services, such as fire inspection, false alarm, and parks and recreation fees. The decrease is mainly due to expiration of a youth program funding agreement with the local university.

4. Recovered Cost/Miscellaneous – \$881,700 – 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 a new partnership with Valley Health System providing up to \$700,000 to the City to implement access to care initiatives that focus on expanding and enhancing social and medical services.

INTERGOVERNMENTAL REVENUE - \$769,200

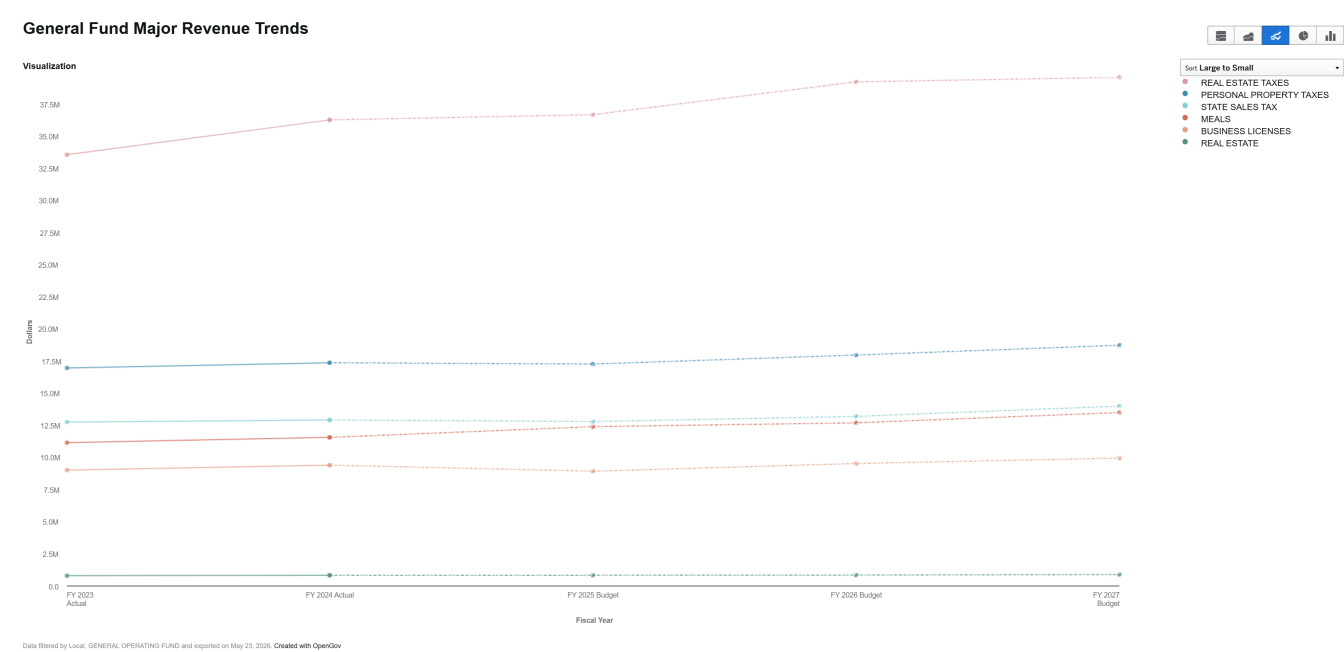
This revenue category is primarily comprised of State funds designated for specific programs. There is little local discretionary use of these funds, much of which is paid to the City on a reimbursement basis. This category represents only 7.9% of the total General Fund revenue budget. The fiscal year 2027 revenue estimate is projected to increase 8.4% from the fiscal year 2026 adopted budget. The major categories of intergovernmental revenue are discussed as follows:

1. Non-Categorical Aid – \$0 – 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 – \$124,500 – 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 – \$644,700 – 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 2027 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 \$14,915,000, an increase of \$598,000 over the fiscal year 2026 budget. Fiscal year 2027 revenues are mainly comprised of state revenues totaling \$5,294,691, an increase of \$92,559 or 1.8%; federal revenues of \$ 5,139,573 increase of \$267,285 or 5.5%; and General Fund support of \$4,334,691 an increase of \$228,910 or 5.6%. The revenue increases include funding a 4% cost of living increase.
- 2. Highway Maintenance Fund** – Estimated revenues of the Highway Maintenance Fund total \$4,864,000 an increase of \$126,000 or 2.7% from the fiscal year 2026 budget. Fiscal year 2027 revenues are mainly comprised of state revenues of \$4,663,750 for the maintenance of City streets.
- 3. Transit Fund** – Estimated revenues of the Transit Fund total \$3,095,000, an increase of \$325,000 from the fiscal year 2026 budget. Fiscal year 2027 revenues are comprised of \$171,200 local revenues, \$546,663 state revenues, an increase of \$9,800 or 1.8%; and \$1,316,752 in federal revenues, an increase of \$221,133 due to the implementation of the new WinReady service on demand; and General Fund transfer of \$1,060,385 an increase of \$74,967 or 7.6% for new equipment.
- 5. Emergency Medical Services Fund (EMS)** – Estimated revenues of the EMS Fund total \$1,555,000, an increase of \$155,000 from the fiscal year 2026 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 \$989,000, a decrease of \$(41,000) or 4.0%. 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 \$231,241 and Frederick County's contribution is \$581,969.
- 7. Law Library Fund** – Estimated revenues of the Law Library Fund are \$25,000, no change 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 \$53,693,000, an increase of \$27,108,000 or 102.0% from the fiscal year 2026 budget. These revenues consist of a decrease in Local funds of \$(250,000); an increase in State funds of \$5,850,000 of revenue sharing funds for road projects; \$300,000 in Federal funds, a decrease of \$(100,000) in grant funds; General Fund transfer of \$1,942,300, an increase of \$1,257,300 or 183.5%; and \$26,850,000 from the sale of general obligation bond, an increase of \$1,600,000 or 6.3%.

Enterprise Fund Revenues

1. Utilities Fund - Revenues are primarily derived from the sale of water and sewer services. Fiscal year 2027 Utilities Fund revenues are estimated to be \$33,600,000 an increase of \$257,000 or 0.8% from the fiscal year 2026 budget. The increase is comprised of \$625,000 in charges for services due to a projected increase in Water and Sewer sales; other local revenue decrease of \$(243,000); and a decrease of \$(95,000) 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 2027 revenues are projected to be \$13,800,000, consisting of \$3,800,000 in local fees; \$3,500,000 in Federal funds; and \$6,500,000 in bond proceeds.

3. Winchester Parking Fund - Revenues are primarily derived from parking fees charged at the four (4) parking garages in downtown Winchester. Fiscal year 2027 revenues are estimated to be \$2,140,000 a decrease of \$(90,000) from the fiscal year 2026 budget to adjust revenue to current revenue trends.

Internal Service Funds

1. Employee Benefits Fund – Fiscal year 2027 revenues are estimated to be \$11,800,000, an increase of \$2,100,000 from the fiscal year 2026 budget. The significant increase is due to the City shifting to a self-insurance model for employee health insurance. 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 2027 revenues are estimated to be \$5,471,000, an increase of \$297,000 or 5.7% from the fiscal year 2026 budget. The revenues are comprised of billings to user funds and departments for grounds maintenance, equipment repairs and maintenance. The increase for fiscal year 2026 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 2027 ANNUAL BUDGET



REVENUE SUMMARY BY FUND

Total FY 2027 City Revenues

	General Fund	Special Revenue Fund	Capital Improvement Fund	Enterprise Funds	Internal Service Funds	Fiduciary Funds	School Funds
Local							
General Property Taxes	\$59,234,500	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Taxes	\$45,092,300	\$0	\$0	\$0	\$0	\$0	\$0
Permits, Privilege Fees	\$945,100	\$0	\$0	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$1,085,000	\$0	\$0	\$175,000	\$0	\$0	\$0
Revenue, Use of Money	\$747,500	\$13,040	\$0	\$150,000	\$0	\$246,360	\$199,719
Charges for Services	\$2,241,400	\$1,746,200	\$0	\$38,160,000	\$0	\$11,984,913	\$10,543,312
Miscellaneous Revenue	\$1,788,500	\$647,969	\$0	\$5,000	\$0	\$555,000	\$1,200,535
Recovered Costs	\$1,460,800	\$146,045	\$0	\$250,000	\$17,271,000	\$55,000	\$100,000
LOCAL TOTAL	\$112,595,100	\$2,553,254	\$0	\$38,740,000	\$17,271,000	\$12,841,273	\$12,043,566
State	\$8,583,625	\$10,505,104	\$5,850,000	\$0	\$0	\$1,000,497	\$41,297,657
Federal	\$1,375,575	\$6,506,325	\$300,000	\$3,585,000	\$0	\$621,230	\$6,942,122
Other Financing Sources	\$3,695,700	\$5,878,317	\$47,543,000	\$43,115,000	\$0	\$841,000	\$43,690,581
TOTAL	\$126,250,000	\$25,443,000	\$53,693,000	\$85,440,000	\$17,271,000	\$15,304,000	\$103,973,926

	All Funds
Local	
General Property Taxes	\$59,234,500
Other Local Taxes	\$45,092,300
Permits, Privilege Fees	\$945,100
Fines and Forfeitures	\$1,260,000
Revenue, Use of Money	\$1,356,619
Charges for Services	\$64,675,825
Miscellaneous Revenue	\$4,197,004
Recovered Costs	\$19,282,845
LOCAL TOTAL	\$196,044,193
State	\$67,236,883
Federal	\$19,330,252
Other Financing Sources	\$144,763,598
TOTAL	\$427,374,926

EXPENDITURE SUMMARY BY FUND

Total FY 2027 Expenditures

	General Fund	Special Revenue Fund	Capital Improvement Fund	Enterprise Funds	Internal Service Funds	Fiduciary Funds	School Funds
GENERAL GOVERNMENT ADMINISTRATION	\$10,625,800	\$0	\$0	\$0	\$5,471,000	\$0	\$0
JUDICIAL ADMINISTRATION	\$6,192,400	\$25,000	\$0	\$0	\$0	\$0	\$0
PUBLIC SAFETY	\$27,185,300	\$1,555,000	\$12,518,000	\$0	\$0	\$4,293,000	\$0
PUBLIC WORKS	\$7,124,200	\$7,959,000	\$20,850,000	\$0	\$0	\$0	\$0
PARKING AUTHORITY	\$0	\$0	\$12,000,000	\$1,664,300	\$0	\$0	\$0
UTILITIES	\$0	\$0	\$0	\$62,501,400	\$0	\$8,257,000	\$0
HEALTH & WELFARE	\$350,000	\$14,915,000	\$0	\$0	\$0	\$0	\$0
INSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$71,006,107
ADMIN, ATTEND, & HEALTH	\$0	\$0	\$0	\$0	\$0	\$0	\$6,486,513
TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	\$0	\$3,690,276
OPERATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$4,367,372
SCHL FOOD SVCS & OTR NONI	\$0	\$0	\$0	\$0	\$0	\$0	\$13,660,360
BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025,000
TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	\$3,738,298
PARKS, RECREATION AND CULTURE	\$4,472,900	\$0	\$4,975,000	\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT	\$3,757,300	\$989,000	\$0	\$0	\$0	\$998,600	\$0
NONDEPARTMENTAL	\$9,220,568	\$0	\$0	\$4,653,200	\$11,800,000	\$0	\$0
TRANSFERS OUT	\$46,425,632	\$0	\$3,350,000	\$1,270,000	\$0	\$0	\$0
DEBT SERVICE	\$10,895,900	\$0	\$0	\$15,351,100	\$0	\$1,755,400	\$0
TOTAL	\$126,250,000	\$25,443,000	\$53,693,000	\$85,440,000	\$17,271,000	\$15,304,000	\$103,973,926

	All Funds
GENERAL GOVERNMENT ADMINISTRATION	\$16,096,800
JUDICIAL ADMINISTRATION	\$6,217,400
PUBLIC SAFETY	\$45,551,300
PUBLIC WORKS	\$35,933,200
PARKING AUTHORITY	\$13,664,300
UTILITIES	\$70,758,400
HEALTH & WELFARE	\$15,265,000
INSTRUCTION	\$71,006,107
ADMIN, ATTEND, & HEALTH	\$6,486,513
TRANSPORTATION	\$3,690,276
OPERATIONS	\$4,367,372
SCHL FOOD SVCS & OTR NONI	\$13,660,360
BUILDING IMPROVEMENTS	\$1,025,000
TECHNOLOGY	\$3,738,298
PARKS, RECREATION AND CULTURE	\$9,447,900
COMMUNITY DEVELOPMENT	\$5,744,900
NONDEPARTMENTAL	\$25,673,768
TRANSFERS OUT	\$51,045,632
DEBT SERVICE	\$28,002,400
TOTAL	\$427,374,926

GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

General Fund	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Budget FY 2027
Revenues					
General Property Taxes	\$ 51,341,576	\$ 54,503,000	\$ 55,657,882	\$ 58,678,000	\$ 59,234,500
Other Local Taxes	40,266,080	41,439,726	43,782,827	44,200,000	45,092,300
Permits, privilege fees	840,874	973,671	1,339,867	1,000,000	945,100
Fines & forfeitures	98,451	414,952	473,633	500,000	1,085,000
Revenues from use of money & property	546,348	756,153	740,736	750,000	747,500
Charges for services	1,899,284	2,323,675	2,163,574	2,200,000	2,241,400
Miscellaneous	1,061,348	1,136,011	1,314,647	1,600,000	1,788,500
Recovered costs	3,142,915	1,479,805	1,317,683	1,250,000	1,460,800
Intergovernmental					
Commonwealth	7,745,297	7,950,831	8,009,431	8,018,072	8,583,625
Federal	524,308	1,114,807	1,503,399	1,000,000	1,375,575
Total revenues	107,466,481	112,092,631	116,303,679	119,196,072	122,554,300
Expenditures					
General government administration	7,310,115	7,680,409	8,740,774	8,845,173	10,000,000
Judicial administration	4,903,975	5,164,178	5,654,287	5,721,020	6,068,100
Public safety	26,688,899	27,605,185	29,659,643	30,914,731	30,200,000
Public works	5,779,207	5,712,906	5,739,166	6,321,220	5,879,569
Health & Welfare	947,898	861,817	959,916	1,269,422	960,000
Education	34,689,831	34,515,215	37,801,503	37,470,788	37,801,503
Parks, recreation, and culture	4,307,764	4,438,395	4,586,541	4,648,500	4,620,000
Community development	2,113,026	2,577,091	2,339,809	3,085,761	2,833,936
Capital Outlay	747,593	2,529,787	1,691,271	1,674,095	-
Debt service	13,063,471	13,507,540	13,335,586	15,198,394	12,895,900
Total expenditures	100,551,779	104,592,523	110,508,496	115,149,104	111,259,008
Excess (deficiency) of revenues over (under) expenditures	6,914,702	7,500,108	5,795,183	4,046,968	11,295,292
Other Financing Sources (Uses)					
Sale of property	-	103,329	-	-	-
Insurance recoveries	124,744	25,375	241,961	15,088	-
Transfers in	1,250,000	1,370,000	1,370,000	1,270,000	1,270,000
Transfers out	(6,426,887)	(6,828,299)	(8,008,641)	(6,800,000)	(6,271,699)
Total other financing sources & uses	(5,052,143)	(5,329,595)	(6,396,680)	(5,514,912)	(5,001,699)
Net change in fund balances	1,862,559	2,170,513	(601,497)	(1,467,944)	6,293,593
Beginning fund balance	30,744,003	32,606,562	34,777,075	34,175,578	32,707,634
Ending fund balance	\$ 32,606,562	\$ 34,777,075	\$ 34,175,578	\$ 32,707,634	\$ 39,001,227
Percent Change	6.1%	6.7%	-1.7%	-4.3%	19.2%

The General Fund is projected to use \$1.9 million of fund balance in FY 2026 and \$2.3 million in FY 2027 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 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Budget FY 2027
Revenues					
Revenues from use of money & property	\$ 300,789	\$ 113,667	\$ 531,184	\$ 985,840	\$ -
Recovered costs	41,749	556,020	82,546	150,462	-
Intergovernmental					
Local			100,000	434,000	
Frederick County			26,089	-	-
Commonwealth	264,077	1,384,068	146,132	120,991	5,850,000
Federal	472,331	641,827	291,937	734,330	300,000
Total revenues	1,078,946	2,695,582	1,177,888	2,425,623	6,150,000
Expenditures					
Education	-	-	-	-	-
Capital Outlay	9,953,088	14,965,435	9,607,730	15,913,280	53,693,000
Bond issuance costs	-	187,029	269,212	384,032	-
Total expenditures	9,953,088	15,152,464	9,876,942	16,297,312	53,693,000
Excess (deficiency) of revenues over (under) expenditures	(8,874,142)	(12,456,882)	(8,699,054)	(13,871,689)	(47,543,000)
Other Financing Sources (Uses)					
Proceeds from bond issuance			23,375,000	22,850,000	26,850,000
Issuance of leases	366,118	132,169	62,069	506,285	
Issuance of financed equipment purchase	980,044	-			
Issuance of subscriptions	760,949	555,558	479,968	2,246,909	
Proceeds from premium on bond issuance			1,679,016	1,950,611	
Transfers in	2,352,963	2,078,397	2,595,954	1,885,000	1,942,300
Transfers out			-	(142,677)	-
Total other financing sources & uses	4,460,074	2,766,124	28,192,007	29,296,128	28,792,300
Net change in fund balances	(4,414,068)	(9,690,758)	19,492,953	15,424,439	(18,750,700)
Beginning fund balance	9,471,028	5,056,960	(4,633,798)	14,859,155	30,283,594
Ending fund balance	\$ 5,056,960	\$ (4,633,798)	\$ 14,859,155	\$ 30,283,594	\$ 11,532,894
Percent Change	-46.6%	-191.6%	420.7%	103.8%	-61.9%

The City issued bonds in FY 2025 which were used in FY 2025 and FY 2026 to complete ongoing projects. Additional bonds were issued in FY 2026 to complete new and ongoing projects.

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

Non-major Governmental Funds	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Budget FY 2027
Revenues					
Revenues from use of money & property	\$ 3,365	\$ 14,833	\$ 15,162	\$ 16,000	\$ 13,040
Charges for services	1,439,213	1,440,734	1,683,267	1,633,750	1,746,200
Miscellaneous	107,375	117,942	177,602	100,000	66,000
Recovered costs	21,892	500	46,747	260	146,045
Intergovernmental					
Frederick County	609,929	652,122	545,009	581,969	581,969
Commonwealth	8,575,678	9,375,325	9,221,401	9,973,225	10,505,104
Federal	10,965,009	9,981,264	5,763,240	6,025,000	6,506,325
Total revenues	21,722,461	21,582,720	17,452,428	18,330,204	19,564,683
Expenditures					
General Government Administration	285,590	471,550	123,826	-	-
Judicial administration	46,395	30,498	23,103	25,000	25,000
Public safety	1,921,957	1,767,244	1,552,584	1,555,000	1,555,000
Public works	5,825,721	6,605,629	7,089,160	6,850,000	7,959,000
Health & Welfare	12,209,200	12,340,939	12,620,434	12,275,000	14,915,000
Parks, recreation, and culture		6,401	-	-	-
Community development	773,619	1,180,002	918,577	951,000	989,000
Capital Outlay	4,415,899	3,870,777	200,687	500,000	-
Debt Services	101,020	140,439	146,647	150,000	-
Total expenditures	25,579,401	26,413,479	22,675,018	22,306,000	25,443,000
Excess (deficiency) of revenues over (under) expenditures	(3,856,940)	(4,830,759)	(5,222,590)	(3,975,796)	(5,878,317)
Other Financing Sources (Uses)					
Transfers in	4,073,924	4,749,902	5,412,687	4,004,000	5,878,317
Transfers out		-	-	-	-
Total other financing sources & uses	4,073,924	4,749,902	5,412,687	4,004,000	5,878,317
Net change in fund balances	216,984	(80,857)	190,097	28,204	-
Beginning fund balance	1,132,014	1,348,998	1,268,141	1,458,238	1,486,442
Ending fund balance	\$ 1,348,998	\$ 1,268,141	\$ 1,458,238	\$ 1,486,442	\$ 1,486,442
Percent Change	19.2%	-6.0%	15.0%	1.9%	0.0%

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

Internal Service Funds	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Budget FY 2027
Operating Revenues					
Charges for services	\$ 4,338,926	\$ 5,255,038	\$ 10,668,224	\$ 15,457,867	\$ 17,271,000
Total operating revenues	4,338,926	5,255,038	10,668,224	15,457,867	17,271,000
Operating Expenses					
Personal services	1,710,395	1,628,144	1,938,916	2,065,050	2,373,700
Contractual services	412,019	520,472	820,845	821,100	868,950
Other supplies and expenses	1,720,111	1,945,758	1,890,095	2,249,150	2,250,350
Insurance claims and expenses	708,891	1,361,102	6,333,232	11,043,131	11,778,000
Depreciation	11,586	16,485	29,638	25,752	-
Total operating expenses	4,563,002	5,471,961	11,012,726	16,204,183	17,271,000
Excess (deficiency) of revenues over (under) expenditures	(224,076)	(216,923)	(344,502)	(746,316)	-
Nonoperating revenues (expenses)					
Intergovernmental					
Federal			-	-	-
Investment earnings	1,180	3,659	6,144	9,500	-
Gain on disposal of capital assets	7,088	-	3,796	-	-
Total nonoperating revenues (expenses)	8,268	3,659	9,940	9,500	-
Income (Loss) before transfers & contributions	(215,808)	(213,264)	(334,562)	(736,816)	-
Capital Contributions	-	106,227	34,516	-	-
Transfers out	-	-	-	-	-
Change in net assets	(215,808)	(107,037)	(300,046)	(736,816)	-
Beginning net assets, as restated	584,115	368,307	261,270	(38,776)	(775,592)
Ending net assets	\$ 368,307	\$ 261,270	\$ (38,776)	\$ (775,592)	\$ (775,592)
Percent Change	-36.9%	-29.1%	-114.8%	1900.2%	0.0%

ENTERPRISE FUNDS - REVENUES, EXPENSES AND CHANGES IN NET POSITION

Enterprise Funds	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Budget FY 2027
Operating Revenues					
Charges for services	\$ 29,362,955	\$ 35,593,000	\$ 38,214,144	\$ 39,797,341	\$ 36,198,000
Miscellaneous	8,271	120,390	281,306	5,033	2,000
Recovered costs	7,644,160	8,785,463	7,665,407	8,077,370	8,507,000
Total operating revenues	37,015,386	44,498,853	46,160,857	47,879,744	44,707,000
Operating Expenses					
Personal services	6,906,684	8,404,364	9,069,745	10,069,075	11,158,950
Contractual services	7,042,601	7,701,210	8,158,845	9,640,400	10,660,800
Other supplies and expenses	7,000,497	7,376,737	7,971,813	8,977,225	8,801,650
Depreciation	6,880,094	7,005,194	7,203,641	7,180,950	7,200,000
Total operating expenses	27,829,876	30,487,505	32,404,044	35,867,650	37,821,400
Excess (deficiency) of revenues over (under) expenditures	9,185,510	14,011,348	13,756,813	12,012,094	6,885,600
Nonoperating revenues (expenses)					
Intergovernmental:					
State	-	59,453	226,297	238,191	-
Federal	125,417	103,081	85,372	216,502	3,585,000
Investment earnings	114,056	144,135	160,936	606,802	150,000
Interest and fiscal charges	(4,712,788)	(4,699,148)	(5,039,513)	(5,749,602)	(5,069,500)
Gain(Loss) on disposal of capital assets	(283,130)	(20,591)	(40,252)	-	-
Total nonoperating revenues (expenses)	(4,756,445)	(4,413,070)	(4,607,160)	(4,688,107)	(1,334,500)
Income (Loss) before transfers & contributions	4,429,065	9,598,278	9,149,653	7,323,987	5,551,100
Capital contributions	1,200,168	4,254,644	6,920,897	4,456,369	5,100,000
Transfers out	(1,250,000)	(1,370,000)	(1,370,000)	(1,270,000)	(1,270,000)
Change in net position	4,379,233	12,482,922	14,700,550	10,510,356	9,381,100
Total net position - beginning	83,441,685	87,820,918	100,303,840	115,004,390	115,004,390
Total net position - ending	\$ 87,820,918	\$ 100,303,840	\$ 115,004,390	\$ 125,514,746	\$ 124,385,490
Percent Change	5.2%	14.2%	14.7%	9.1%	8.2%

POSITION SUMMARY SCHEDULE

FY 2027 ANNUAL BUDGET

POSITION SUMMARY

City-wide staffing changes and authorizations from fiscal year 2023 to fiscal year 2027 are shown in the following table. Position requests for fiscal year 2027 budget totaled 5 new positions. City Council approved 1 new public safety position and the elimination of two (2) general government positions. Six (6) grant funded firefighter positions were added mid-year FY 2026. There are two authorized but unfunded positions in FY 2027.

FTE by Division - General Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Circuit Court	1	1	1	1	1
City Attorney	0	0	2	2	2
City Council	0	0.5	0.5	0.5	0.5
City Manager	3.5	4	4	3	3
Clerk of Circuit Court	8	8	8	8	8
Clerk of Council	0.5	0	0	0	0
Commissioner of the Revenue	8	8	7	6	6
Commonwealth Attorney	17	17	17	17	17
Communications	2	2	2	2	2
Community Development	4	4	4	4	4
Courthouse Security	1	1	1	1	1
Development Services	5	5	4	4	4
Emergency Communications Center	16	16	16	16	16
Emergency Management	2	2	2	2	2
Facilities Maintenance	21	21	21	21	21
Finance	6	7	7	6	6
Fire & Rescue	67.5	72.5	74.5	85	79
Fire & Rescue Grants	0	0	0	0	6
GIS	2	4	4	3	3
Human Resources	5	6	6	6	6
Information Technology	10	11	11	12	12
Inspections	7.5	7.5	7.5	8.5	8.5
Joint Judicial Center	3	3	3	3	3
Office of Elections	2	2	2	2	2
Parks Administration	4	4	4	4	4
Parks 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	3	4	4	4	4
Parks Maintenance	0	0	0	0	0
Parks Special Events	1	1	1	1	1
Planning	3	4	4	4	4
Police	89.5	91.5	92.5	94	95
Police Grants	1	0	0	0	0
Refuse	17	17	17	17	17

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
Sheriff	18	17	17	17	17
Storm Drainage	1	0	0	0	0
Streets	1	1	1	1	1
Treasurer	6	6	6	6	6
Victim Witness	3	3	3	3	3
Zoning	2.5	2.5	2.5	2.5	2.5
FTE AMOUNT	350	361.5	364.5	374.5	375.5

FTE by Division - Social Services Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Housing Assistance	0	0	0	0	0
Welfare Administration	61	63	65	71	71
FTE AMOUNT	61	63	65	71	71

Grants Fund FTEs

Division Description	FY2023	FY2024	FY2025	FY2026
FTE Amount				
Fire & Rescue	4	2	0	0
FTE AMOUNT	4	2	0	0

FTE by Division - Highway Maintenance Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Arborist	1	1	2	1	1
Highway Maintenance Admin	5	5	5	5	5
Snow & Ice	1	1	1	1	1
Streets	9	7	7	7	7
Traffic	6	8	8	8	8
FTE AMOUNT	22	22	23	22	22

FTE by Division - Transit Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Administration	0	0	3	3	3
Fixed Route	16	22	15	9	9
Paratransit	3	3	3	9	9
FTE AMOUNT	19	25	21	21	21

FTE by Division - Emergency Medical Services Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
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	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Tourism	3	3	3	4	4
FTE AMOUNT	3	3	3	4	4

FTE by Division - Utilities Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Engineering	3	4	4	6	6
Infrastructure	0	13	13	13	13
Mechanical & Electrical	6	6	6	6	6
Source of Supply	13.5	13.5	13.5	13.5	13.5
Transmission	38.5	25	25	26	26
Utilities Administration	6.5	6.5	6.5	6.5	6.5
FTE AMOUNT	67.5	68	68	71	71

Storm Water Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Stormwater	0	9	9	9	9
FTE AMOUNT	0	9	9	9	9

FTE by Division - Maintenance

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Fleet Maintenance	9	9	9	11	11
Grounds Maintenance	12	12	12	12	12
FTE AMOUNT	21	21	21	23	23

FTE by Division - Winchester Parking Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Parking Administration	5	5	5	6	6
Parking Control	2	2	2	2	2
FTE AMOUNT	7	7	7	8	8

FTE by Div - Frederick-Winchester Service Authority Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FWSA	26.5	26.5	25.5	25.5	25.5
FWSA Executive	1	1	1	1	1
FTE AMOUNT	27.5	27.5	26.5	26.5	26.5

FTE by Division - Juvenile Detention Center Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Juvenile Detention	35	35	36	36	36
FTE AMOUNT	35	35	36	36	36

FTE Total - All Funds

	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FTE Amount	628	655	655	677	678
FTE AMOUNT	628	655	655	677	678

GENERAL FUND

FY 2027 ANNUAL BUDGET

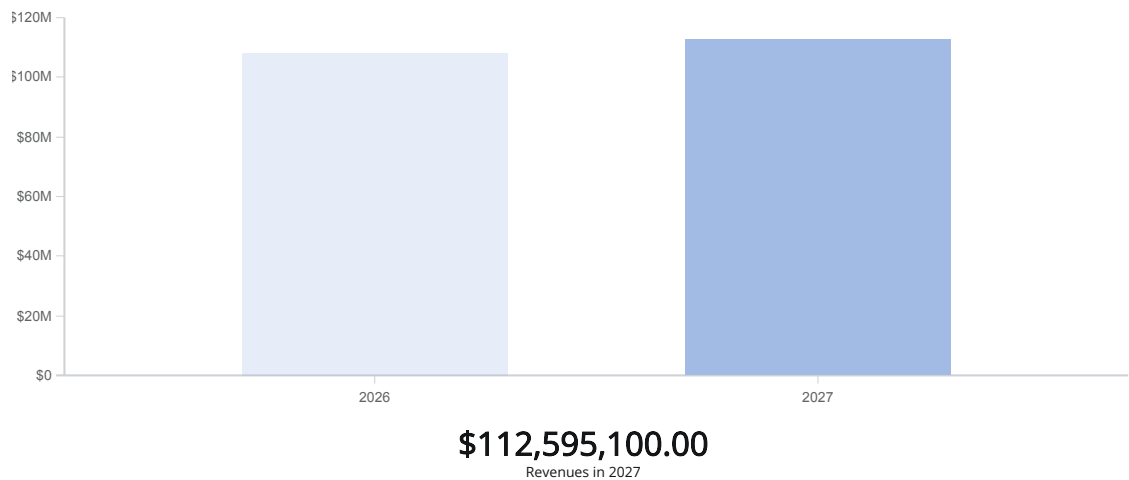


DESCRIPTION

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 2026 VS. FY 2027 BAR CHART

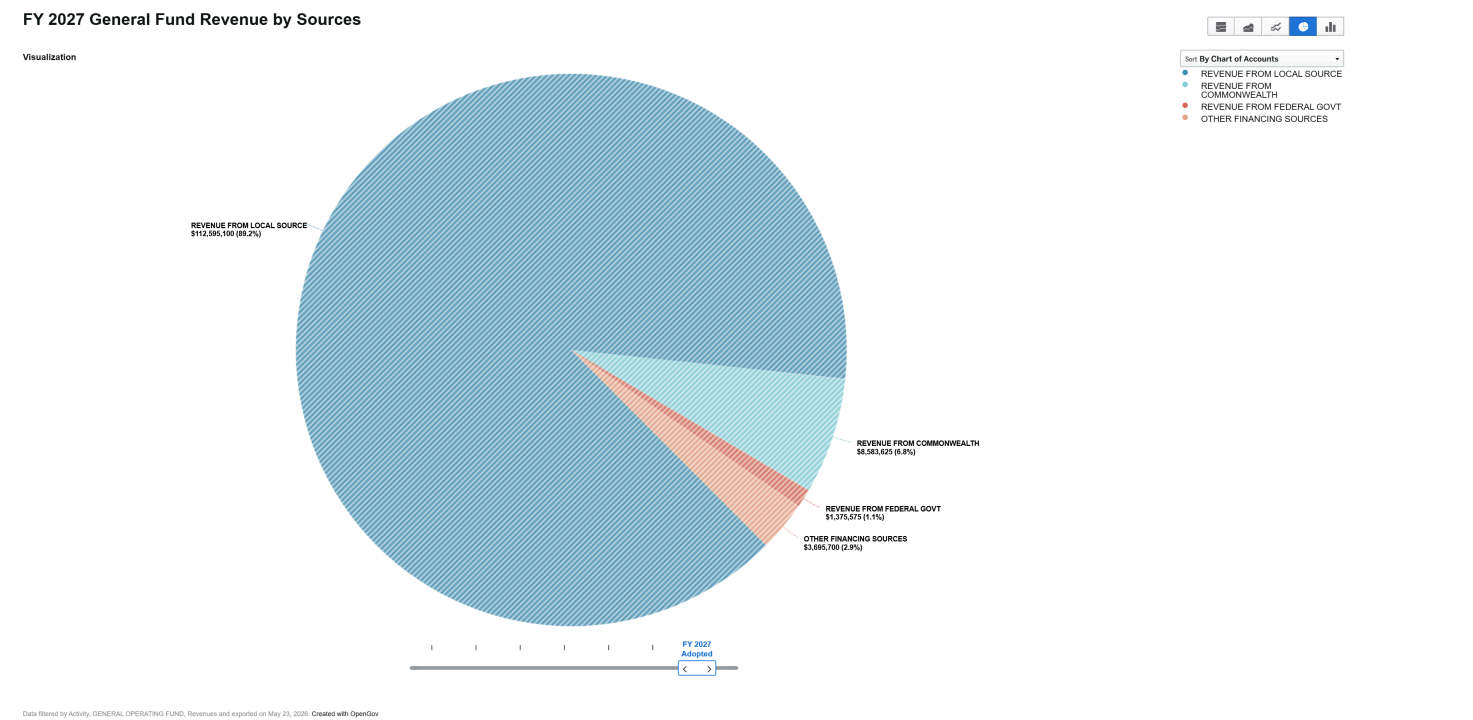
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REVENUES

General Fund estimated revenues total \$126,250,000, an increase of \$5,690,000 (4.7%) from the FY 2026 adopted budget. The FY 2027 Adopted Budget has been developed with no new taxes. The current real property tax rate is \$0.795 cents per \$100 of assessed value. The FY 2027 budget increase includes: local funds revenue increase of \$4,360,500, which is attributed to positive trends in personal property, sales, and meals taxes; an increase of \$546,125 from state revenue sources; an increase in Federal contributions of \$223,075; and an increase in fund balance use of \$560,300. For the fiscal year ending June 30, 2026, we are projecting a slight decrease in the unassigned General Fund balance of \$1.9 million to \$25.1 million (22.0% of General Fund Expenditures). This decrease is due to the planned use of fund balance for capital projects in FY 2026. The above chart compares FY 2026 to FY 2027 General Fund local revenues. The following pie chart shows the FY 2027 General Fund Revenues by Source.

FY 2027 GENERAL FUND REVENUES



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
INTERNAL SERVICES	\$1,605,922	\$1,932,814	\$2,124,825	\$2,334,575	\$209,750	9.9%
OTHER CHARGES	\$12,792,097	\$12,718,271	\$14,164,428	\$15,277,941	\$1,113,513	7.9%
CAPITAL CHARGES	\$2,529,787	\$1,691,271	\$1,578,900	\$2,290,900	\$712,000	45.1%
DEBT	\$13,507,539	\$13,335,586	\$12,895,900	\$10,895,900	(\$2,000,000)	(15.5%)
TRANSFERS OUT	\$41,284,486	\$45,751,115	\$43,678,714	\$46,425,632	\$2,746,918	6.3%
OTHER	-	-	\$0	-	\$0	-
EXPENSES TOTAL	\$111,470,821	\$118,567,138	\$120,560,000	\$126,250,000	\$5,690,000	4.7%

STAFFING SUMMARY

General Fund Staff Summary - General Government

	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FTE Amount	43	46.5	47.5	45.5	45.5
FTE AMOUNT	43	46.5	47.5	45.5	45.5

General Fund Staff Summary - Judicial Administration

	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FTE Amount	48	47	47	47	47
FTE AMOUNT	48	47	47	47	47

General Fund Staff Summary - Public Safety

	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FTE Amount	183.5	189.5	192.5	205.5	206.5
FTE AMOUNT	183.5	189.5	192.5	205.5	206.5

General Fund Staff Summary - Public Works

	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FTE Amount	43	42	42	42	42
FTE AMOUNT	43	42	42	42	42

General Fund Staff Summary - Parks, Rec & Culture

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Parks Community Recreation	1	1	1	1	1
Parks Child Care Division	3	3	3	3	3
Parks Facilities Maintenance	3	4	4	4	4
Parks Athletics Division	2	2	2	2	2
Parks Administration	4	4	4	4	4
Parks Special Events	1	1	1	1	1
Parks Aquatics	2	2	2	2	2
Parks Maintenance	0	0	0	0	0
FTE AMOUNT	16	17	17	17	17

General Fund Staff Summary - Community Development

	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FTE Amount	16.5	19.5	18.5	17.5	17.5
FTE AMOUNT	16.5	19.5	18.5	17.5	17.5

General Fund Total

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Circuit Court	1	1	1	1	1
City Attorney	0	0	2	2	2
City Council	0	0.5	0.5	0.5	0.5
City Manager	3.5	4	4	3	3
Clerk of Circuit Court	8	8	8	8	8
Clerk of Council	0.5	0	0	0	0
Commissioner of the Revenue	8	8	7	6	6
Commonwealth Attorney	17	17	17	17	17
Communications	2	2	2	2	2
Community Development	4	4	4	4	4
Courthouse Security	1	1	1	1	1
Development Services	5	5	4	4	4
Emergency Communications Center	16	16	16	16	16
Emergency Management	2	2	2	2	2
Facilities Maintenance	21	21	21	21	21
Finance	6	7	7	6	6
Fire & Rescue	67.5	72.5	74.5	85	79
Fire & Rescue Grants	0	0	0	0	6
GIS	2	4	4	3	3
Human Resources	5	6	6	6	6
Information Technology	10	11	11	12	12
Inspections	7.5	7.5	7.5	8.5	8.5
Joint Judicial Center	3	3	3	3	3
Office of Elections	2	2	2	2	2
Parks Administration	4	4	4	4	4
Parks 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	3	4	4	4	4
Parks Maintenance	0	0	0	0	0
Parks Special Events	1	1	1	1	1
Planning	3	4	4	4	4
Police	89.5	91.5	92.5	94	95
Police Grants	1	0	0	0	0
Refuse	17	17	17	17	17
Sheriff	18	17	17	17	17
Storm Drainage	1	0	0	0	0
Streets	1	1	1	1	1
Treasurer	6	6	6	6	6
Victim Witness	3	3	3	3	3
Zoning	2.5	2.5	2.5	2.5	2.5
FTE AMOUNT	350	361.5	364.5	374.5	375.5

REVENUE DETAIL

General Fund Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
GENERAL PROPERTY TAXES						
CURRENT	\$34,068,687	\$35,859,690	\$37,159,600	\$37,559,600	\$400,000	1.1%
DELINQUENT	\$1,736,707	\$1,356,753	\$1,600,000	\$1,500,000	(\$100,000)	(6.3%)
DELINQUENT-PRIM/SECOND	\$10,284	\$6,545	\$15,000	\$10,000	(\$5,000)	(33.3%)
PRIMARY DISTRICT	\$107,858	\$110,070	\$106,500	\$110,000	\$3,500	3.3%
SECONDARY DISTRICT	\$103,382	\$108,638	\$100,000	\$108,000	\$8,000	8.0%
PENALTIES	\$173,167	\$189,256	\$175,000	\$200,000	\$25,000	14.3%
INTEREST	\$79,516	\$99,595	\$85,000	\$110,000	\$25,000	29.4%
REAL ESTATE	\$838,348	\$848,350	\$850,000	\$890,000	\$40,000	4.7%
PERSONAL PROPERTY	\$7,773	\$6,692	\$6,000	\$6,000	\$0	0.0%
CURRENT	\$14,930,010	\$14,525,446	\$15,300,000	\$16,000,000	\$700,000	4.6%
DELINQUENT	\$415,268	\$336,935	\$450,000	\$400,000	(\$50,000)	(11.1%)
MOBILE HOME TAXES	\$763	\$800	\$900	\$900	\$0	0.0%
MACHINERY & TOOLS	\$1,555,214	\$1,789,332	\$1,750,000	\$1,850,000	\$100,000	5.7%
PENALTIES	\$313,424	\$263,414	\$325,000	\$325,000	\$0	0.0%
INTEREST	\$162,599	\$156,366	\$150,000	\$165,000	\$15,000	10.0%
GENERAL PROPERTY TAXES TOTAL	\$54,503,000	\$55,657,882	\$58,073,000	\$59,234,500	\$1,161,500	2.0%
OTHER LOCAL TAXES						
STATE SALES TAX	\$12,918,225	\$13,482,006	\$13,200,000	\$14,000,000	\$800,000	6.1%
COMMUNICATIONS TAXES	\$1,393,285	\$1,386,510	\$1,400,000	\$1,400,000	\$0	0.0%
ELECTRIC UTILITY	\$1,272,682	\$1,286,571	\$1,400,000	\$1,300,000	(\$100,000)	(7.1%)
TELEPHONE UTILITY	\$0	\$0	-	-	\$0	-
GAS UTILITY	\$491,107	\$509,021	\$500,000	\$500,000	\$0	0.0%
ELECTRIC CONSUMPTION	\$119,940	\$120,560	\$125,000	\$125,000	\$0	0.0%
GAS CONSUMPTION	\$18,838	\$20,143	\$20,000	\$20,000	\$0	0.0%
CONTRACTING	\$648,173	\$154,867	-	-	\$0	-
RETAIL	\$3,032,110	\$294,386	-	-	\$0	-
PROFESSIONAL	\$3,959,639	\$348,648	-	-	\$0	-
REPAIR & PERSONAL	\$1,328,264	\$201,339	-	-	\$0	-
WHOLESALE	\$237,038	\$97,562	-	-	\$0	-
OTHER	\$6,913	\$1,817	-	-	\$0	-
PENALTIES	\$135,827	\$161,586	\$130,000	\$130,000	\$0	0.0%
INTEREST	\$29,277	\$30,851	\$25,000	\$25,000	\$0	0.0%
TELEPHONE	\$25,757	\$574	-	-	\$0	-
BUSINESS LICENSES	-	\$8,481,431	\$9,379,000	\$9,800,000	\$421,000	4.5%
CABLE	\$0	-	-	-	\$0	-
ELECTRICAL	\$253,413	\$261,111	\$250,000	\$250,000	\$0	0.0%
TELEPHONE ROW	\$115,717	\$152,488	\$100,000	\$100,000	\$0	0.0%
GAS	\$141,418	\$143,540	\$140,000	\$140,000	\$0	0.0%
BANK FRANCHISE	\$1,061,087	\$1,104,110	\$1,100,000	\$1,100,000	\$0	0.0%
RECORDATION	\$368,433	\$431,770	\$400,000	\$400,000	\$0	0.0%
WILL PROBATE	\$8,561	\$8,682	\$7,800	\$8,800	\$1,000	12.8%
CIGARETTES	\$570,000	\$465,374	\$600,000	\$450,000	(\$150,000)	(25.0%)
ADMISSIONS	\$121,304	\$133,592	\$115,000	\$130,000	\$15,000	13.0%
PENALTIES	\$230	\$495	\$500	\$500	\$0	0.0%
INTEREST	\$0	\$6	-	-	\$0	-
TRANSIENT LODGING TAX	\$1,538,162	\$1,549,313	\$1,600,000	\$1,600,000	\$0	0.0%
PENALTIES	\$2,102	\$1,148	\$3,000	\$3,000	\$0	0.0%
MEALS	\$11,568,482	\$12,851,170	\$12,700,000	\$13,500,000	\$800,000	6.3%
PENALTIES	\$43,219	\$67,763	\$50,000	\$75,000	\$25,000	50.0%
INTEREST	\$2,832	\$8,736	\$3,000	\$10,000	\$7,000	233.3%
SHORT TERM	\$27,490	\$25,593	\$35,000	\$25,000	(\$10,000)	(28.6%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
PENALTIES	\$153	\$49	-	-	\$0	-
INTEREST	\$47	\$13	-	-	\$0	-
OTHER LOCAL TAXES TOTAL	\$41,439,726	\$43,782,827	\$43,283,300	\$45,092,300	\$1,809,000	4.2%
PERMITS, PRIVILEGE FEES						
DOG	\$10,016	\$16,836	\$10,500	\$10,500	\$0	0.0%
ON STREET PARKING	\$85	\$60	\$100	\$100	\$0	0.0%
TRANSFER FEES	\$734	\$770	\$1,000	\$1,000	\$0	0.0%
EROSION, SEDIMENT CONTROL	\$1,904	\$7,150	\$5,000	\$5,000	\$0	0.0%
STORMWATER MGMT PERMIT	\$22,548	\$28,945	\$25,000	\$25,000	\$0	0.0%
RIGHTS OF WAY FEES	\$275,865	\$185,520	\$230,000	\$175,000	(\$55,000)	(23.9%)
WEAPONS	\$7,947	\$9,233	\$10,000	\$10,000	\$0	0.0%
RE TAX APPLICATION FEE	\$250	-	-	-	\$0	-
RE PUBLIC HEARING FEE	\$370	\$250	-	-	\$0	-
FIRE CODE PERMITS	\$3,075	\$2,550	\$2,000	\$2,000	\$0	0.0%
TAXI	\$520	\$480	\$2,500	\$2,500	\$0	0.0%
STREET PERMITS	\$1,865	\$2,710	\$3,000	\$3,000	\$0	0.0%
SMALL CELL PERMIT	\$75	-	-	-	\$0	-
SPECIAL EVENTS PERMIT	\$5,555	\$4,291	\$1,000	\$5,000	\$4,000	400.0%
1% TECHNOLOGY FEE	\$4,393	\$8,105	\$1,200	\$5,000	\$3,800	316.7%
PLAN REVIEW FEE	\$48,047	\$31,140	\$20,000	\$20,000	\$0	0.0%
BUILDING	\$239,700	\$638,959	\$300,000	\$300,000	\$0	0.0%
ELECTRICAL	\$6,478	\$6,579	\$94,000	\$94,000	\$0	0.0%
PLUMBING	\$49,468	\$105,797	\$50,000	\$50,000	\$0	0.0%
MECHANICAL	\$47,794	\$94,225	\$50,000	\$50,000	\$0	0.0%
ELEVATOR	\$5,103	\$4,550	\$4,000	\$4,000	\$0	0.0%
OCCUPANCY	\$2,396	\$2,236	\$3,500	\$3,500	\$0	0.0%
FIRE PROTECTION	\$10,966	\$21,925	\$15,000	\$15,000	\$0	0.0%
GAS	\$599	\$1,017	\$500	\$500	\$0	0.0%
BUILDING PERMITS - SIGNS	\$5,816	\$8,488	\$5,000	\$5,000	\$0	0.0%
LAND USE APPLICATION FEES	\$65,400	\$96,700	\$65,000	\$65,000	\$0	0.0%
PLANNING ADVERTISING FEES	\$350	\$325	\$500	\$500	\$0	0.0%
RE-ZONING & SUBDIV PERMIT	\$36,121	\$15,375	\$30,000	\$30,000	\$0	0.0%
SIGNS, PERMITS & INSPECTI	\$4,650	\$500	\$1,500	\$1,500	\$0	0.0%
ARCHITECTURAL REVIEW	\$75	-	\$500	\$500	\$0	0.0%
BOARD OF ZONING APPEALS	\$2,500	\$1,100	\$2,000	\$2,000	\$0	0.0%
MISC FEES	\$9,000	\$15,725	\$6,500	\$6,500	\$0	0.0%
CIVIL PENALTIES	\$6,500	\$6,283	\$9,500	\$9,500	\$0	0.0%
RNTL HOUSING/INSPECTIONS	\$20,550	\$12,150	\$35,000	\$35,000	\$0	0.0%
RNTL HOUSING/PENALTIES	\$3,650	\$2,685	\$3,500	\$3,500	\$0	0.0%
MISC FEES	\$73,306	\$7,209	\$5,000	\$5,000	\$0	0.0%
PERMITS, PRIVILEGE FEES TOTAL	\$973,671	\$1,339,867	\$992,300	\$945,100	(\$47,200)	(4.8%)
FINES AND FORFEITURES						
COURTS	\$136,539	\$131,560	\$150,000	\$130,000	(\$20,000)	(13.3%)
SCHOOL ZONE VIOLATIONS	\$274,423	\$337,874	\$370,000	\$450,000	\$80,000	21.6%
RED LIGHT VIOLATIONS	-	-	-	\$500,000	\$500,000	-
INTEREST	\$3,990	\$4,199	\$5,000	\$5,000	\$0	0.0%
FINES AND FORFEITURES TOTAL	\$414,952	\$473,633	\$525,000	\$1,085,000	\$560,000	106.7%
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$272,395	\$216,406	\$250,000	\$250,000	\$0	0.0%
INTEREST INCOME - LEASES	\$60,425	\$60,186	-	-	\$0	-
RENTAL - GENERAL PROPERTY	\$74,947	\$64,019	\$79,000	\$79,000	\$0	0.0%
RENTAL REC PROP/FACILITY	\$204,330	\$244,258	\$225,000	\$225,000	\$0	0.0%
RENTAL OF BUSES	\$21,526	\$22,103	\$20,000	\$20,000	\$0	0.0%
SOCIAL SERVICES BUILDING	\$122,530	\$133,763	\$134,000	\$173,500	\$39,500	29.5%
REVENUE-USE OF MONEY/PROP TOTAL	\$756,153	\$740,736	\$708,000	\$747,500	\$39,500	5.6%
CHARGES FOR SERVICES						
SHERIFF FEES	\$2,949	\$2,949	\$3,000	\$3,000	\$0	0.0%
CASE ASSESSMENT	\$14,749	\$16,473	\$10,000	\$15,000	\$5,000	50.0%
COURTHOUSE SECURITY FEE	\$75,626	\$77,805	\$70,000	\$75,000	\$5,000	7.1%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
MISCELLANEOUS FEES	\$5,993	\$6,309	\$7,000	\$7,000	\$0	0.0%
COURTHOUSE COMPLIANCE FEE	\$20,980	\$24,008	\$20,000	\$20,000	\$0	0.0%
ELECTRONIC SUMMONS FEE	\$19,013	\$18,802	\$17,000	\$19,000	\$2,000	11.8%
COMMONWEALTH ATTORNEY FEE	\$4,690	\$4,514	\$5,000	\$5,000	\$0	0.0%
HAZ/MAT	\$18,504	-	\$15,000	\$0	(\$15,000)	(100.0%)
FALSE ALARM FEES	\$13,400	\$17,900	\$15,000	\$15,000	\$0	0.0%
FIRE INSPECTION FEES	\$20,779	\$21,897	\$15,000	\$20,000	\$5,000	33.3%
MISC POLICE FEES	\$2,856	\$3,262	\$5,000	\$3,000	(\$2,000)	(40.0%)
TOWING INSPECTION FEE	\$1,900	\$1,750	\$2,000	\$2,000	\$0	0.0%
POLICE O/T REIMBURSEMENT	\$17,174	\$24,654	\$10,000	\$25,000	\$15,000	150.0%
SANITATION FEE	\$1,470,836	\$1,348,329	\$1,375,000	\$1,375,000	\$0	0.0%
WASTE COLL/DISPOSAL FEES	\$638	\$4,260	\$400	\$400	\$0	0.0%
SALE OF RECYCLE MATERIAL	\$6,712	\$1,730	\$20,000	\$2,000	(\$18,000)	(90.0%)
RECREATION ACTIVITIES	\$19,147	\$11,153	\$26,000	\$15,000	(\$11,000)	(42.3%)
ACQUATICS	\$40,889	\$27,632	\$65,000	\$65,000	\$0	0.0%
ADMISSIONS & MEMBERSHIPS	\$194,993	\$205,479	\$200,000	\$200,000	\$0	0.0%
ATHLETICS	\$52,865	\$37,951	\$55,000	\$55,000	\$0	0.0%
CHILD CARE	\$267,671	\$245,150	\$290,000	\$290,000	\$0	0.0%
YOUTH PROGRAMS	\$25,000	\$25,000	\$25,000	\$0	(\$25,000)	(100.0%)
PARKS CAPITAL REPL FEES	\$23,167	\$23,020	\$30,000	\$25,000	(\$5,000)	(16.7%)
SPECIAL EVENTS	\$3,144	\$13,548	\$5,000	\$5,000	\$0	0.0%
CHARGES FOR SERVICES TOTAL	\$2,323,675	\$2,163,574	\$2,285,400	\$2,241,400	(\$44,000)	(1.9%)
MISCELLANEOUS REVENUE						
PAYMENT IN LIEU OF TAXES	\$798,759	\$926,712	\$800,000	\$850,000	\$50,000	6.3%
SPECIAL EVENTS	\$300	-	-	-	\$0	-
OLD TOWN WINCHESTER MISC	\$1,100	\$400	\$2,000	\$1,000	(\$1,000)	(50.0%)
OLD TOWN PUBLIC RESTROOM	\$2,348	\$1,975	\$3,000	\$2,000	(\$1,000)	(33.3%)
SETTLEMENT FUNDS	\$212,829	\$220,501	\$51,000	\$130,000	\$79,000	154.9%
VALLEY HEALTH PARTNERSHIP	-	-	-	\$700,000	\$700,000	-
BAD CHECKS	\$300	\$375	\$500	\$500	\$0	0.0%
ADMIN & COLLECTION FEES	\$54,279	\$53,534	\$75,000	\$60,000	(\$15,000)	(20.0%)
SALE OF SUPPLIES	\$187	\$116	-	-	\$0	-
SALE OF SURPLUS PROPERTY	\$52,550	\$15,434	\$50,000	\$25,000	(\$25,000)	(50.0%)
SALE OF COPIES & DOCUMENT	\$133	\$50	\$300	\$0	(\$300)	(100.0%)
DONATIONS-FIRE DEPT	\$3,000	\$5,560	-	-	\$0	-
PARKS & RECREATION	\$10,080	\$10,622	\$20,000	\$20,000	\$0	0.0%
FREDERICK COUNTY	-	\$60,717	-	-	\$0	-
OTHER	-	\$17,500	-	-	\$0	-
MISCELLANEOUS	\$147	\$1,150	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$1,136,011	\$1,314,647	\$1,001,800	\$1,788,500	\$786,700	78.5%
RECOVERED COSTS						
MISCELLANEOUS	\$10,687	\$14,803	-	-	\$0	-
REBATES	\$7,461	-	\$7,800	\$7,800	\$0	0.0%
SHERIFF	\$4,309	\$1,428	-	-	\$0	-
PUBLIC WORKS	-	\$181	-	-	\$0	-
FIRE DEPARTMENT	\$4,586	\$4,000	-	-	\$0	-
SOCIAL SERVICES	\$171,630	\$130,139	\$215,000	\$230,000	\$15,000	7.0%
FWSA FUND	\$238,000	\$238,000	\$238,000	\$238,000	\$0	0.0%
CIRCUIT COURT	\$63,691	\$109,127	\$95,000	\$95,000	\$0	0.0%
JJC BUILDING	\$526,832	\$482,198	\$550,000	\$550,000	\$0	0.0%
INSPECTIONS/ZONING	\$103,575	-	-	-	\$0	-
LANDFILL-RECYCLING	\$46,283	\$47,747	\$45,000	\$45,000	\$0	0.0%
POLICE DEPARTMENT	\$208,626	\$194,563	\$125,000	\$200,000	\$75,000	60.0%
PARKS & RECREATION	\$73	\$1,150	-	-	\$0	-
DATA PROCESSING	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0.0%
FREDERICK COUNTY	\$24,900	\$24,900	\$25,000	\$25,000	\$0	0.0%
ECONOMIC REDEVELOPMENT	\$29,152	\$29,447	\$25,000	\$30,000	\$5,000	20.0%
RECOVERED COSTS TOTAL	\$1,479,805	\$1,317,683	\$1,365,800	\$1,460,800	\$95,000	7.0%
LOCAL TOTAL	\$103,026,993	\$106,790,851	\$108,234,600	\$112,595,100	\$4,360,500	4.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
State						
NON-CATEGORICAL AID						
MOTOR VEHICLE CARRIER TAX	\$5,998	\$5,276	\$6,300	\$6,300	\$0	0.0%
MOBILE HOME TITLING TAXES	\$3,975	-	\$100	\$100	\$0	0.0%
RAILROAD ROLLING STOCK TX	\$8,381	\$9,148	\$8,400	\$8,400	\$0	0.0%
GRANTOR'S TAX	\$116,412	\$133,959	\$125,000	\$125,000	\$0	0.0%
RENTAL CARS TAX	\$505,439	\$537,850	\$525,000	\$525,000	\$0	0.0%
PERSONAL PROPERTY REIMB.	\$2,622,084	\$2,622,084	\$2,622,100	\$2,622,100	\$0	0.0%
NON-CATEGORICAL AID TOTAL	\$3,262,289	\$3,308,318	\$3,286,900	\$3,286,900	\$0	0.0%
SHARED EXPENSES						
COMMONWEALTH'S ATTORNEY	\$1,034,088	\$1,109,363	\$1,157,200	\$1,177,200	\$20,000	1.7%
WITNESS FEES	\$1,171	-	-	-	\$0	-
SHERIFF	\$495,002	\$521,003	\$544,600	\$544,600	\$0	0.0%
SHERIFF MILEAGE	\$32,047	\$27,828	\$20,000	\$25,000	\$5,000	25.0%
COMMISSIONER OF REVENUE	\$167,398	\$175,391	\$184,000	\$184,000	\$0	0.0%
TREASURER	\$153,765	\$175,443	\$184,800	\$184,800	\$0	0.0%
REGISTRAR/ELECTORAL BOARD	\$100,634	\$82,305	\$86,800	\$84,000	(\$2,800)	(3.2%)
CLERK OF CIRCUIT COURT	\$474,681	\$514,062	\$510,900	\$510,900	\$0	0.0%
JURY REIMBURSEMENT	\$24,150	\$11,200	\$8,000	\$17,000	\$9,000	112.5%
SHARED-VICTIM WITNESS	\$47,615	\$60,270	\$77,500	\$170,800	\$93,300	120.4%
SHARED-WITNESS FEES	-	\$649	-	-	\$0	-
VML GRANTS	\$5,000	\$4,898	-	-	\$0	-
SHARED EXPENSES TOTAL	\$2,535,551	\$2,682,412	\$2,773,800	\$2,898,300	\$124,500	4.5%
STATE CATEGORICAL FUNDS						
SECTION 8 VHDA ADMIN FEES	\$159,581	\$150,241	\$150,000	\$150,000	\$0	0.0%
EMERGENCY SERVICES GRANTS	-	\$4,681	-	-	\$0	-
JUV & DOMESTIC RELATIONS	\$15,256	\$15,689	\$17,000	\$17,000	\$0	0.0%
LITTER CONTROL	\$58,685	\$37,067	\$25,000	\$25,000	\$0	0.0%
LIBRARY	\$0	-	-	-	\$0	-
FIRE PROGRAMS FUND	\$275,241	\$144,113	\$93,200	\$93,200	\$0	0.0%
TWO FOR LIFE GRANT	\$26,708	\$26,586	\$21,100	\$24,100	\$3,000	14.2%
HAZ MAT FUNDING	\$30,004	\$30,000	\$30,000	\$0	(\$30,000)	(100.0%)
POLICE	\$1,045,320	\$1,082,742	\$1,083,000	\$1,083,000	\$0	0.0%
HEALTH DEPARTMENT	\$201,629	\$206,011	\$210,000	\$201,500	(\$8,500)	(4.1%)
GENERAL DISTRICT COURT	\$11,482	\$13,292	\$11,700	\$13,500	\$1,800	15.4%
MISC STATE FUNDS	\$2,372	\$5,958	-	-	\$0	-
ASSET FORFEITURE POLICE	\$10,883	\$20,527	-	-	\$0	-
ASSET FORFEITURE COMM ATY	\$12,457	\$17,593	-	-	\$0	-
VIRGINIA MAIN STREET PROG	\$28,500	-	-	-	\$0	-
HOUSING & COMMUNITY DEVEL	\$25,000	\$26,635	-	-	\$0	-
POLICE - DCJS GRANTS	\$57,059	\$74,084	\$68,000	\$70,000	\$2,000	2.9%
FIRE PROGRAM FUNDS GRANT	-	\$9,894	-	-	\$0	-
TERRORISM RESPONSE	\$192,811	\$153,589	\$267,800	\$721,125	\$453,325	169.3%
COMM ATTRNY AWARENESS	\$0	-	-	-	\$0	-
STATE CATEGORICAL FUNDS TOTAL	\$2,152,990	\$2,018,701	\$1,976,800	\$2,398,425	\$421,625	21.3%
STATE TOTAL	\$7,950,831	\$8,009,431	\$8,037,500	\$8,583,625	\$546,125	6.8%
Federal						
CATEGORICAL AID						
JUSTICE ASSISTANCE GRANTS	\$8,568	\$60,768	-	-	\$0	-
EMERGENCY SERVICE GRANT	\$17,810	\$8,905	\$8,900	\$0	(\$8,900)	(100.0%)
ASSET FORFEITURE FUNDS	\$1,947	\$9,520	-	-	\$0	-
JAIL	\$30,587	\$9,859	\$15,000	\$15,000	\$0	0.0%
COMMISSION OF ARTS GRANT	\$3,079	-	\$4,500	\$4,500	\$0	0.0%
JUVENILE JUSTICE	\$61,591	\$68,203	\$60,000	\$60,000	\$0	0.0%
POLICE - DCJS GRANTS	\$9,864	\$0	-	-	\$0	-
WASH/BALTIMORE HIDTA	\$97,930	\$139,977	\$80,600	\$80,600	\$0	0.0%
HUD HOME FUNDS	\$189,190	\$323,201	\$600,000	\$600,000	\$0	0.0%
CDBG GRANT	\$298,682	\$255,857	\$251,200	\$250,000	(\$1,200)	(0.5%)
LLEBG	-	\$3,200	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
BALLISTIC VEST PROGRAM	\$14,351	\$4,400	\$5,000	\$5,000	\$0	0.0%
VICTIM WITNESS	\$99,982	\$97,187	\$93,300	\$0	(\$93,300)	(100.0%)
DMV GRANTS	\$32,498	\$25,148	\$34,000	\$34,000	\$0	0.0%
HOMELAND SECURITY/ODP	\$248,729	\$497,173	-	\$326,475	\$326,475	-
CATEGORICAL AID TOTAL	\$1,114,807	\$1,503,399	\$1,152,500	\$1,375,575	\$223,075	19.4%
FEDERAL TOTAL	\$1,114,807	\$1,503,399	\$1,152,500	\$1,375,575	\$223,075	19.4%
Other Financing Sources						
NON-REVENUE RECEIPTS						
INSURANCE RECOVERIES	\$25,375	\$241,961	-	-	\$0	-
LAND	\$103,329	-	-	-	\$0	-
CDBG LOANS PRINCIPAL	\$0	-	-	-	\$0	-
FUND BALANCE	-	-	\$1,815,400	\$2,375,700	\$560,300	30.9%
UTILITIES FUND	\$1,370,000	\$1,370,000	\$1,270,000	\$1,270,000	\$0	0.0%
OTDB	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
NON-REVENUE RECEIPTS TOTAL	\$1,548,704	\$1,661,961	\$3,135,400	\$3,695,700	\$560,300	17.9%
OTHER FINANCING SOURCES TOTAL	\$1,548,704	\$1,661,961	\$3,135,400	\$3,695,700	\$560,300	17.9%
REVENUES TOTAL	\$113,641,335	\$117,965,642	\$120,560,000	\$126,250,000	\$5,690,000	4.7%

EXPENDITURES BY DEPARTMENT SUMMARY

General Fund Expenditures by Dept

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
CITY COUNCIL	\$259,424	\$255,141	\$314,200	\$317,900	\$3,700	1.2%
CLERK OF COUNCIL	\$0	\$0	-	-	\$0	-
LEGISLATIVE AFFAIRS	\$76,427	\$90,311	\$94,100	\$0	(\$94,100)	(100.0%)
CITY MANAGER	\$767,835	\$799,241	\$833,400	\$804,300	(\$29,100)	(3.5%)
COMMUNICATIONS	\$358,721	\$353,616	\$361,000	\$378,300	\$17,300	4.8%
CITY ATTORNEY	\$249,015	\$237,570	\$397,500	\$397,100	(\$400)	(0.1%)
INDEPENDENT AUDITORS	\$104,599	\$119,857	\$110,000	\$125,000	\$15,000	13.6%
HUMAN RESOURCES	\$666,378	\$769,219	\$735,500	\$686,800	(\$48,700)	(6.6%)
COMMISSIONER OF THE REVENUE	\$746,531	\$804,847	\$807,100	\$795,700	(\$11,400)	(1.4%)
TREASURER	\$574,917	\$662,110	\$639,200	\$680,400	\$41,200	6.5%
FINANCE	\$782,067	\$1,053,633	\$955,600	\$1,023,400	\$67,800	7.1%
INFORMATION TECHNOLOGY	\$2,908,815	\$3,301,447	\$4,683,900	\$4,827,500	\$143,600	3.1%
RISK MANAGEMENT	\$81,634	\$49,662	\$80,000	\$60,000	(\$20,000)	(25.0%)
OFFICE OF ELECTIONS	\$358,605	\$355,852	\$385,900	\$529,400	\$143,500	37.2%
CIRCUIT COURT	\$111,437	\$118,325	\$123,850	\$133,900	\$10,050	8.1%
GENERAL DISTRICT COURT	\$22,084	\$23,414	\$31,300	\$35,200	\$3,900	12.5%
MAGISTRATE	\$2,374	\$2,235	\$4,100	\$4,100	\$0	0.0%
J & D RELATION DIST COURT	\$38,693	\$40,268	\$62,800	\$63,900	\$1,100	1.8%
CLERK OF CIRCUIT COURT	\$647,685	\$746,202	\$739,700	\$755,000	\$15,300	2.1%
CITY SHERIFF	\$1,952,264	\$2,137,789	\$2,098,600	\$2,258,800	\$160,200	7.6%
COURTHOUSE SECURITY	\$312,968	\$566,412	\$318,600	\$313,600	(\$5,000)	(1.6%)
JUROR SERVICES	\$50,000	\$37,500	\$37,500	\$37,500	\$0	0.0%
COMMONWEALTH ATTORNEY	\$1,924,667	\$2,106,175	\$2,168,400	\$2,277,900	\$109,500	5.1%
VICTIM WITNESS PROGRAM	\$251,449	\$280,925	\$272,400	\$312,500	\$40,100	14.7%
POLICE DEPARTMENT	\$10,162,074	\$10,167,132	\$11,061,200	\$11,858,200	\$797,000	7.2%
POLICE GRANTS	\$579,609	\$591,152	\$537,800	\$968,500	\$430,700	80.1%
FIRE DEPARTMENT	\$8,013,584	\$9,116,821	\$9,613,100	\$10,147,800	\$534,700	5.6%
FIRE GRANTS	\$324,116	\$133,304	\$114,300	\$549,900	\$435,600	381.1%
J&D RELATIONS COURT SERVICES	\$4,045	\$4,846	\$7,000	\$7,700	\$700	10.0%
INSPECTIONS DEPARTMENT	\$692,967	\$759,283	\$898,300	\$950,500	\$52,200	5.8%
EMERGENCY MANAGEMENT	\$913,787	\$1,255,771	\$776,900	\$868,900	\$92,000	11.8%
HAZARDOUS MATERIAL	\$126,653	\$59,025	\$92,400	\$68,400	(\$24,000)	(26.0%)
COMMUNICATION OPERATIONS	\$1,528,818	\$1,572,905	\$1,692,700	\$1,765,400	\$72,700	4.3%

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
STREETS	\$197,228	\$197,670	\$215,300	\$305,400	\$90,100	41.9%
STORM DRAINAGE	\$0	-	-	-	\$0	-
LOUDOUN MALL	\$128,444	\$131,276	\$150,600	\$150,600	\$0	0.0%
REFUSE COLLECTION	\$2,862,991	\$2,544,282	\$2,901,800	\$2,891,500	(\$10,300)	(0.4%)
JOINT JUDICIAL CENTER	\$602,682	\$521,011	\$795,600	\$723,300	(\$72,300)	(9.1%)
FACILITIES MAINTENANCE	\$2,563,799	\$2,517,255	\$2,698,800	\$3,053,400	\$354,600	13.1%
ELDERLY - PROP TAX RELIEF	\$331,701	\$326,673	\$400,000	\$350,000	(\$50,000)	(12.5%)
SUPERVISION PARKS & REC	\$616,800	\$642,612	\$644,800	\$679,500	\$34,700	5.4%
SPECIAL EVENTS	\$135,998	\$130,161	\$134,000	\$144,600	\$10,600	7.9%
PARKS GROUNDS MAINTENANCE	\$1,172,635	\$1,091,530	\$1,166,100	\$1,316,100	\$150,000	12.9%
COMMUNITY REC PROGRAMS	\$78,777	\$83,662	\$103,200	\$107,000	\$3,800	3.7%
OUTDOOR SWIMMING POOL	\$0	\$0	-	-	\$0	-
ACQUATICS	\$656,780	\$723,807	\$654,900	\$709,100	\$54,200	8.3%
PARKS FACILITIES MAINTENANCE	\$639,509	\$651,638	\$636,400	\$717,800	\$81,400	12.8%
SCHOOL AGE CHILD CARE	\$467,941	\$513,222	\$489,400	\$513,900	\$24,500	5.0%
ATHLETIC PROGRAMS	\$227,146	\$250,970	\$253,700	\$284,900	\$31,200	12.3%
PLANNING DEPARTMENT	\$403,798	\$337,043	\$460,200	\$478,700	\$18,500	4.0%
REDEVELOPMENT & HOUSING	\$613,097	\$441,778	\$840,900	\$842,200	\$1,300	0.2%
ZONING DEPARTMENT	\$203,706	\$222,154	\$264,300	\$278,800	\$14,500	5.5%
DEVELOPMENT SERVICES	\$433,452	\$537,123	\$1,009,700	\$1,059,900	\$50,200	5.0%
PLANNING & COMMUNITY DEVE	\$565,328	\$549,618	\$531,500	\$558,400	\$26,900	5.1%
OLD TOWN WINCHESTER	\$181,109	\$235,335	\$330,700	\$330,700	\$0	0.0%
GIS	\$203,310	\$173,173	\$194,700	\$208,600	\$13,900	7.1%
OTHER	\$368,310	\$374,868	\$312,103	\$943,302	\$631,199	202.2%
REGIONAL AGENCIES	\$7,430,016	\$7,711,589	\$7,748,333	\$8,277,266	\$528,933	6.8%
INTERFUND	\$41,284,486	\$45,751,115	\$43,678,714	\$46,425,632	\$2,746,918	6.3%
DEBT	\$13,507,539	\$13,335,586	\$12,895,900	\$10,895,900	(\$2,000,000)	(15.5%)
EXPENSES TOTAL	\$111,470,821	\$118,567,138	\$120,560,000	\$126,250,000	\$5,690,000	4.7%

CITY COUNCIL

FY 2027 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 FOCUS AREAS

- **Connecting Our Community** – Bringing people together by building relationships with our residents, businesses, and organizations to foster communication, collaboration, and a shared sense of purpose.
- **Preserving Our Safe and Secure City** – Maintaining a strong commitment to public safety, proactive planning, and community partnerships that protect residents, businesses, and neighborhoods.
- **Supporting Our High Quality of Life** - A commitment to vibrant parks and recreation, strong neighborhoods, share opportunities, and thoughtful growth that enhances everyday life for all residents.
- **Keeping Our City Running**- Delivering reliable, efficient core services- maintaining infrastructure, ensuring public works operations, supporting utilities, and managing stormwater responsibly.
- **Ensuring Efficient and Effective Government** - Stewarding public resources responsibly with transparency and accountability – including sound financial management, continuous improvement that maximizes value for residents and builds trust.

EXPENDITURES

City Council - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$216,882	\$222,109	\$281,700	\$274,700	(\$7,000)	(2.5%)
CONTRACTUAL SERVICES	\$19,456	\$30,249	\$27,000	\$27,200	\$200	0.7%
OTHER CHARGES	\$23,085	\$2,784	\$5,500	\$16,000	\$10,500	190.9%
EXPENSES TOTAL	\$259,424	\$255,141	\$314,200	\$317,900	\$3,700	1.2%

City Council - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$39,680	\$31,837	\$38,987	\$35,163	(\$3,824)	(9.8%)
OVERTIME	\$490	-	\$500	\$500	\$0	0.0%
MAYOR	\$10,800	\$10,800	\$10,800	\$10,800	\$0	0.0%
COUNCILORS	\$73,800	\$73,800	\$73,800	\$73,800	\$0	0.0%
FICA	\$7,929	\$6,929	\$9,398	\$9,431	\$33	0.4%
VRS-EMPLOYER	\$4,159	\$3,780	\$5,297	\$3,625	(\$1,672)	(31.6%)
INSURANCE - EMPLOYER	\$529	\$341	\$520	\$373	(\$147)	(28.3%)
VA LOCAL DISABILITY PLAN	\$208	\$151	\$205	\$186	(\$19)	(9.3%)
WORKER'S COMPENSATION	\$77	\$216	\$72	\$234	\$162	225.0%
BENEFITS ADMIN FEE	\$185	\$375	\$450	\$450	\$0	0.0%
HEALTH INSURANCE	\$78,997	\$93,857	\$141,640	\$140,113	(\$1,527)	(1.1%)
VRS HEALTH INS CREDIT	\$28	\$23	\$31	\$25	(\$6)	(19.4%)
PERSONNEL TOTAL	\$216,882	\$222,109	\$281,700	\$274,700	(\$7,000)	(2.5%)
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$9,086	\$8,500	\$8,500	\$0	0.0%
PRINTING & BINDING	\$4,982	\$938	\$500	\$500	\$0	0.0%
LOCAL MEDIA	\$14,473	\$20,224	\$18,000	\$18,200	\$200	1.1%
CONTRACTUAL SERVICES TOTAL	\$19,456	\$30,249	\$27,000	\$27,200	\$200	0.7%
OTHER CHARGES						
POSTAL SERVICES	\$9	\$2	\$100	\$100	\$0	0.0%
OFFICE EQUIPMENT	\$296	-	\$3,000	\$3,000	\$0	0.0%
MILEAGE & TRANSPORTATION	\$603	-	-	-	\$0	-
TRAINING & EDUCATION	\$6,429	\$1,155	-	\$5,000	\$5,000	-
DUES & ASSOC MEMBERSHIPS	\$295	\$265	\$500	\$6,000	\$5,500	1,100.0%
MISC CHARGES & FEES	\$12,906	-	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	\$1,016	\$46	\$300	\$300	\$0	0.0%
FOOD & FOOD SERVICE	\$923	\$535	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$377	\$71	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$145	\$708	\$600	\$600	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$86	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$23,085	\$2,784	\$5,500	\$16,000	\$10,500	190.9%
EXPENSES TOTAL	\$259,424	\$255,141	\$314,200	\$317,900	\$3,700	1.2%

LEGISLATIVE AFFAIRS

FY 2027 ANNUAL BUDGET



DESCRIPTION

The Legislative Affairs department works with state legislators and external stakeholders on policy, legislation, and regulations. This budget was combined with the City Council budget in FY 2027.

EXPENDITURES

Legislative Affairs - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$47,173	\$51,458	\$52,800	\$0	(\$52,800)	(100.0%)
CONTRACTUAL SERVICES	-	-	\$200	\$0	(\$200)	(100.0%)
OTHER CHARGES	\$29,253	\$38,854	\$41,100	\$0	(\$41,100)	(100.0%)
EXPENSES TOTAL	\$76,427	\$90,311	\$94,100	\$0	(\$94,100)	(100.0%)

Legislative Affairs - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$36,033	\$39,256	\$40,286	\$0	(\$40,286)	(100.0%)
FICA	\$2,637	\$2,879	\$2,818	\$0	(\$2,818)	(100.0%)
VRS-EMPLOYER	\$3,746	\$3,969	\$4,082	\$0	(\$4,082)	(100.0%)
INSURANCE - EMPLOYER	\$482	\$464	\$538	\$0	(\$538)	(100.0%)
WORKER'S COMPENSATION	\$22	\$24	\$28	\$0	(\$28)	(100.0%)
BENEFITS ADMIN FEE	\$82	\$225	\$225	\$0	(\$225)	(100.0%)
HEALTH INSURANCE	\$4,146	\$4,610	\$4,791	\$0	(\$4,791)	(100.0%)
VRS HEALTH INS CREDIT	\$25	\$31	\$32	\$0	(\$32)	(100.0%)
PERSONNEL TOTAL	\$47,173	\$51,458	\$52,800	\$0	(\$52,800)	(100.0%)
CONTRACTUAL SERVICES						
PRINTING & BINDING	-	-	\$200	\$0	(\$200)	(100.0%)
CONTRACTUAL SERVICES TOTAL	-	-	\$200	\$0	(\$200)	(100.0%)
OTHER CHARGES						
MILEAGE & TRANSPORTATION	\$20	\$384	-	-	\$0	-
TRAINING & EDUCATION	\$867	\$4,216	\$10,000	\$0	(\$10,000)	(100.0%)
DUES & ASSOC MEMBERSHIPS	\$28,366	\$34,254	\$31,000	\$0	(\$31,000)	(100.0%)
OFFICE SUPPLIES	-	-	\$100	\$0	(\$100)	(100.0%)
OTHER CHARGES TOTAL	\$29,253	\$38,854	\$41,100	\$0	(\$41,100)	(100.0%)
EXPENSES TOTAL	\$76,427	\$90,311	\$94,100	\$0	(\$94,100)	(100.0%)

CITY MANAGER

FY 2027 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. Including all Strategic Plan Focus Areas.

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 inquiries 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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Output Measures					
Prepare analysis and research to support Council policy formulation	Yes	Yes	Yes	Yes	Yes
Annual operating department performance reviews	Yes	Yes	Yes	Yes	Yes
Annual contacts with state legislative delegation	Yes	Yes	Yes	Yes	Yes
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	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
City Manager	3.5	4	4	3	3
FTE AMOUNT	3.5	4	4	3	3

EXPENDITURES

City Manager - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$753,583	\$787,403	\$820,100	\$791,000	(\$29,100)	(3.6%)
CONTRACTUAL SERVICES	–	\$6,195	\$200	\$200	\$0	0.0%
OTHER CHARGES	\$14,252	\$5,642	\$13,100	\$13,100	\$0	0.0%
EXPENSES TOTAL	\$767,835	\$799,241	\$833,400	\$804,300	(\$29,100)	(3.5%)

City Manager - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$578,555	\$596,887	\$611,884	\$596,709	(\$15,175)	(2.5%)
NON-CLASSIFIED REGULAR	\$13,414	\$12,815	\$20,000	\$20,000	\$0	0.0%
FICA	\$42,027	\$43,466	\$45,742	\$36,575	(\$9,167)	(20.0%)
VRS-EMPLOYER	\$59,201	\$69,517	\$72,935	\$63,600	(\$9,335)	(12.8%)
INSURANCE - EMPLOYER	\$7,569	\$6,944	\$8,191	\$6,322	(\$1,869)	(22.8%)
VA LOCAL DISABILITY PLAN	\$2,102	\$2,159	\$2,271	\$1,351	(\$920)	(40.5%)
WORKER'S COMPENSATION	\$366	\$380	\$428	\$303	(\$125)	(29.2%)
DEFERRED COMP CONTRIBUTION	\$9,770	\$10,246	\$10,550	\$10,250	(\$300)	(2.8%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
BENEFITS ADMIN FEE	\$1,148	\$3,075	\$3,150	\$2,925	(\$225)	(7.1%)
HEALTH INSURANCE	\$39,033	\$41,445	\$44,460	\$52,548	\$8,088	18.2%
VRS HEALTH INS CREDIT	\$398	\$468	\$489	\$417	(\$72)	(14.7%)
PERSONNEL TOTAL	\$753,583	\$787,403	\$820,100	\$791,000	(\$29,100)	(3.6%)
CONTRACTUAL SERVICES						
LEGAL SERVICES	-	\$3,000	-	-	\$0	-
OTHER PROFESSIONAL SERV	-	\$2,483	\$0	-	\$0	-
PRINTING & BINDING	-	\$712	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	-	\$6,195	\$200	\$200	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$14	\$26	\$100	\$100	\$0	0.0%
OFFICE EQUIPMENT	\$867	\$863	-	-	\$0	-
MILEAGE & TRANSPORTATION	\$1,076	-	\$200	\$200	\$0	0.0%
TRAINING & EDUCATION	\$4,696	\$2,195	\$5,500	\$5,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$5,261	\$200	\$5,000	\$5,000	\$0	0.0%
MISC CHARGES & FEES	\$280	\$445	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$543	\$219	\$900	\$900	\$0	0.0%
FOOD & FOOD SERVICE	\$886	\$192	\$100	\$100	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$169	-	-	-	\$0	-
UNIFORMS & APPAREL	-	-	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$83	\$294	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$376	\$1,209	\$500	\$500	\$0	0.0%
OTHER CHARGES TOTAL	\$14,252	\$5,642	\$13,100	\$13,100	\$0	0.0%
EXPENSES TOTAL	\$767,835	\$799,241	\$833,400	\$804,300	(\$29,100)	(3.5%)

COMMUNICATIONS

FY 2027 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, Webmaster, Videographer, and A/V Specialist.

As described in the City's Strategic Plan 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.

STRATEGIC PLAN GOALS

Strategic Plan Focus Area - Connecting our Community:

Bringing people together by building relationships with our residents, businesses, and organizations to foster communication, collaboration, and a shared sense of purpose.

- **Goal 1** Inform an increasing number and broader range of community members by providing timely and relevant information while reinforcing core City values and countering disinformation.
- **Goal 2** Listen to community members and help translate their feedback to improve City programs and services, when appropriate.
- **Goal 3** Boost a sense of community with City Events, programs, and projects.

INITIATIVES AND PRODUCTS

Informative:

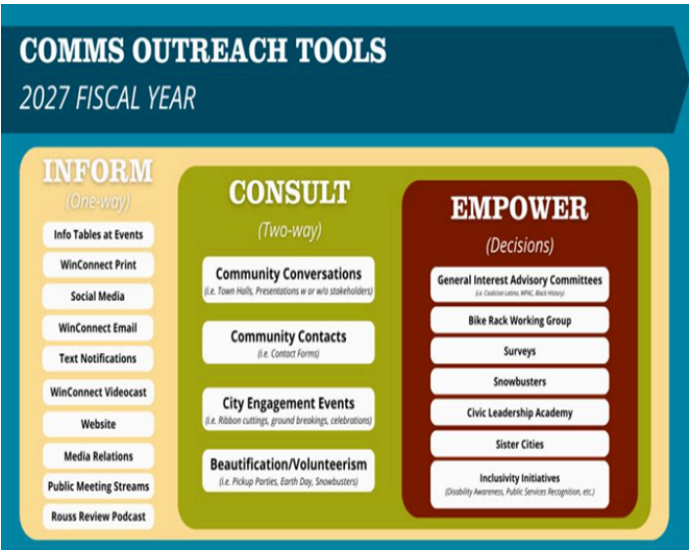
- WinConnect email
- WinConnect video
- WinConnect printed newsletter
- Informational tables at community events
- Website
- Wintext
- Social media
- Rouss Report podcast
- Press releases and media engagement

Consultative:

- Contact form
- City engagement events
- Community conversations
- Community events

Empowering:

- Civic Leadership Academy
- Surveys
- Snowbusters
- Advisory Committees



PERFORMANCE MEASURE TARGETS

	Strategic Plan Action Items	Year 1 Target	Year 2 Target	Year 3 Target	Year 4 Target	Year 5 Target
Goal #1						
	Number of in-person events	9	10	11	12	13
	Number of live-streamed or recorded meetings	82	83	84	85	86
	Number of City publications	50	52	54	55	56
	Number of programs	2	3	3	4	4
Goal #2						
	Number of feedback items received (monthly) - (Contact Us Form / Public Comment)	125	128	130	132	135
Goal #3						
	Number of classes, events, or activities held (by Ward)	Ward 1:	Ward 1:	Ward 1:	Ward 1:	Ward 1:
		2	3	3	3	3
		Ward 2:	Ward 2:	Ward 2:	Ward 2:	Ward 2:
		2	2	3	3	3
		Ward 3:	Ward 3:	Ward 3:	Ward 3:	Ward 3:
		1	1	1	2	2
		Ward 4:	Ward 4:	Ward 4:	Ward 4:	Ward 4:
		1	1	1	1	2

STAFFING SUMMARY

Communications

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
Communications	2	2	2	2	2
FTE AMOUNT	2	2	2	2	2

EXPENDITURES

Communications - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$225,684	\$256,794	\$280,200	\$307,300	\$27,100	9.7%
CONTRACTUAL SERVICES	\$104,478	\$79,109	\$68,450	\$59,400	(\$9,050)	(13.2%)
OTHER CHARGES	\$28,558	\$17,713	\$12,350	\$11,600	(\$750)	(6.1%)
EXPENSES TOTAL	\$358,721	\$353,616	\$361,000	\$378,300	\$17,300	4.8%

Communications - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$177,677	\$187,137	\$191,780	\$201,411	\$9,631	5.0%
NON-CLASSIFIED REGULAR	-	\$11,098	\$26,250	\$41,150	\$14,900	56.8%
FICA	\$12,956	\$14,645	\$16,611	\$18,371	\$1,760	10.6%
VRS-EMPLOYER	\$18,692	\$25,369	\$26,100	\$25,709	(\$391)	(1.5%)
INSURANCE - EMPLOYER	\$2,375	\$2,204	\$2,560	\$2,127	(\$433)	(16.9%)
VA LOCAL DISABILITY PLAN	\$936	\$981	\$1,009	\$1,060	\$51	5.1%
WORKER'S COMPENSATION	\$109	\$122	\$143	\$148	\$5	3.5%
BENEFITS ADMIN FEE	\$558	\$1,530	\$1,530	\$1,530	\$0	0.0%
HEALTH INSURANCE	\$12,257	\$13,559	\$14,065	\$15,654	\$1,589	11.3%
VRS HEALTH INS CREDIT	\$125	\$149	\$152	\$140	(\$12)	(7.9%)
PERSONNEL TOTAL	\$225,684	\$256,794	\$280,200	\$307,300	\$27,100	9.7%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	\$3,639	\$3,915	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$63,257	\$41,422	\$36,550	\$38,500	\$1,950	5.3%
PRINTING & BINDING	\$37,570	\$33,772	\$31,900	\$20,900	(\$11,000)	(34.5%)
LOCAL MEDIA	\$12	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$104,478	\$79,109	\$68,450	\$59,400	(\$9,050)	(13.2%)
OTHER CHARGES						
POSTAL SERVICES	\$4,759	\$1,781	\$3,700	\$4,500	\$800	21.6%
EQUIPMENT	-	\$2,468	-	-	\$0	-
OFFICE EQUIPMENT	\$313	\$189	-	-	\$0	-
MILEAGE & TRANSPORTATION	\$895	-	\$450	\$400	(\$50)	(11.1%)
TRAINING & EDUCATION	\$3,265	-	\$2,500	\$2,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,538	\$1,938	\$2,700	\$2,700	\$0	0.0%
MISC CHARGES & FEES	\$8,000	-	-	-	\$0	-
OFFICE SUPPLIES	\$598	\$631	\$500	\$500	\$0	0.0%
FOOD & FOOD SERVICE	\$3,981	\$5,255	\$1,500	\$500	(\$1,000)	(66.7%)
UNIFORMS & APPAREL	\$74	\$101	\$500	\$0	(\$500)	(100.0%)
BOOKS & SUBSCRIPTIONS	\$962	\$211	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$4,173	\$5,140	\$500	\$500	\$0	0.0%
OTHER CHARGES TOTAL	\$28,558	\$17,713	\$12,350	\$11,600	(\$750)	(6.1%)
EXPENSES TOTAL	\$358,721	\$353,616	\$361,000	\$378,300	\$17,300	4.8%

CITY ATTORNEY

FY 2027 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	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
City Attorney	0	0	2	2	2
FTE AMOUNT	0	0	2	2	2

EXPENDITURES

City Attorney - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	-	-	\$352,400	\$352,000	(\$400)	(0.1%)
CONTRACTUAL SERVICES	\$247,932	\$233,929	\$35,000	\$35,000	\$0	0.0%
OTHER CHARGES	\$1,082	\$3,641	\$10,100	\$10,100	\$0	0.0%
EXPENSES TOTAL	\$249,015	\$237,570	\$397,500	\$397,100	(\$400)	(0.1%)

City Attorney - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	-	\$274,017	\$274,017	\$0	0.0%
FICA	-	-	\$16,290	\$16,264	(\$26)	(0.2%)
VRS-EMPLOYER	-	-	\$31,852	\$29,685	(\$2,167)	(6.8%)
INSURANCE - EMPLOYER	-	-	\$3,661	\$3,354	(\$307)	(8.4%)
VA LOCAL DISABILITY PLAN	-	-	\$1,442	\$1,442	\$0	0.0%
WORKER'S COMPENSATION	-	-	\$191	\$191	\$0	0.0%
DEFERRED COMP CONTRIBUTION	-	-	\$5,000	\$5,000	\$0	0.0%
BENEFITS ADMIN FEE	-	-	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	-	-	\$17,928	\$20,052	\$2,124	11.9%
VRS HEALTH INS CREDIT	-	-	\$219	\$195	(\$24)	(11.0%)
PERSONNEL TOTAL	-	-	\$352,400	\$352,000	(\$400)	(0.1%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$247,432	\$230,029	\$35,000	\$35,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$500	\$3,900	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$247,932	\$233,929	\$35,000	\$35,000	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	-	\$0	\$100	\$100	\$0	0.0%
OFFICE EQUIPMENT	-	\$0	-	-	\$0	-
MILEAGE & TRANSPORTATION	-	-	\$200	\$200	\$0	0.0%
TRAINING & EDUCATION	-	-	\$1,500	\$1,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$530	\$3,500	\$3,500	\$0	0.0%
COURT FILING FEES	-	-	\$500	\$500	\$0	0.0%
MISC CHARGES & FEES	\$1,082	\$3,111	\$1,200	\$1,200	\$0	0.0%
OFFICE SUPPLIES	-	-	\$2,000	\$2,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	-	-	\$1,000	\$1,000	\$0	0.0%
OTHER CHARGES TOTAL	\$1,082	\$3,641	\$10,100	\$10,100	\$0	0.0%
EXPENSES TOTAL	\$249,015	\$237,570	\$397,500	\$397,100	(\$400)	(0.1%)

INDEPENDENT AUDITOR

FY 2027 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

Strategic Plan Focus Area: Ensuring Our Efficient and Effective Government

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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
ACCOUNTING AND AUDITING	\$94,239	\$96,057	\$97,000	\$100,000	\$3,000	3.1%
OTHER PROFESSIONAL SERV	\$10,360	\$23,800	\$13,000	\$25,000	\$12,000	92.3%
CONTRACTUAL SERVICES TOTAL	\$104,599	\$119,857	\$110,000	\$125,000	\$15,000	13.6%
EXPENSES TOTAL	\$104,599	\$119,857	\$110,000	\$125,000	\$15,000	13.6%

HUMAN RESOURCES

FY 2027 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

Strategic Plan Focus Area: Ensuring our Efficient and Effective Government

Goal 4:

Strengthen employee development and build future workplace partnerships

Action Items:

- Create and implement innovative growth programs focusing on leadership, customer service, communication, and technical skills that improve internal employee mobility
- Identify mission-critical roles and promote succession plans and development pathways while continuing a mentor program to develop emerging leaders
- Maintain and expand a wide range of external partnerships to support future hiring needs

Goal 5:

Expand employee care at Onsite Employee Clinic

Action Items:

- Promote Clinic awareness and services among employees, including primary care and mental health support
- Integrate mental health support services through employee workshops and engagement
- Partner with other departments to organize targeted preventive care check-ins and wellness visits
- Increase Clinic utilization for health fairs, flu shot clinics, biometric screenings, and health education

PERFORMANCE MEASURES: TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Trends					
Employment Applications Received	3,869	4,739	4,512	5,626	5,000
Number of new hires (includes PT and seasonal)	229	173	182	219	190
Turnover	25%	14%	15%	18%	15%

STAFFING SUMMARY

Human Resources

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Human Resources	5	6	6	6	6
FTE AMOUNT	5	6	6	6	6

EXPENDITURES

Human Resources - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$587,786	\$632,812	\$658,300	\$609,600	(\$48,700)	(7.4%)
CONTRACTUAL SERVICES	\$50,599	\$86,252	\$34,500	\$34,500	\$0	0.0%
OTHER CHARGES	\$27,993	\$50,154	\$42,700	\$42,700	\$0	0.0%
EXPENSES TOTAL	\$666,378	\$769,219	\$735,500	\$686,800	(\$48,700)	(6.6%)

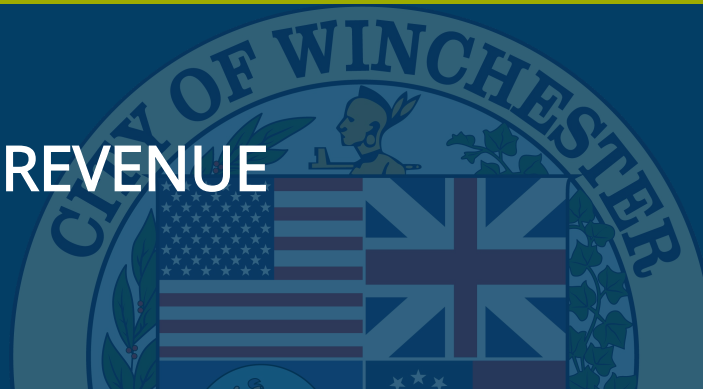
Human Resources - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$427,301	\$461,141	\$479,585	\$434,882	(\$44,703)	(9.3%)
OVERTIME	\$264	\$579	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$3,038	-	-	-	\$0	-
FICA	\$31,090	\$33,783	\$35,988	\$33,126	(\$2,862)	(8.0%)
VRS-EMPLOYER	\$44,237	\$51,062	\$54,892	\$46,745	(\$8,147)	(14.8%)
INSURANCE - EMPLOYER	\$5,666	\$5,337	\$6,407	\$4,596	(\$1,811)	(28.3%)
VA LOCAL DISABILITY PLAN	\$1,126	\$1,181	\$1,289	\$1,376	\$87	6.8%
WORKER'S COMPENSATION	\$304	\$283	\$335	\$217	(\$118)	(35.2%)
BENEFITS ADMIN FEE	\$1,889	\$5,085	\$5,310	\$4,860	(\$450)	(8.5%)
HEALTH INSURANCE	\$72,572	\$74,001	\$73,612	\$82,994	\$9,382	12.8%
VRS HEALTH INS CREDIT	\$298	\$360	\$382	\$304	(\$78)	(20.4%)
PERSONNEL TOTAL	\$587,786	\$632,812	\$658,300	\$609,600	(\$48,700)	(7.4%)
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$41,720	\$42,614	\$28,500	\$28,500	\$0	0.0%
SOFTWARE AS A SERVICE	-	\$1,134	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$500	\$32,684	-	-	\$0	-
TRAINING/EDUCATION	\$2,600	\$3,570	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
PRINTING & BINDING	\$2,635	\$1,444	\$1,500	\$1,500	\$0	0.0%
LOCAL MEDIA	\$2,905	\$4,752	\$4,500	\$4,500	\$0	0.0%
FOOD SERVICES	\$239	\$54	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$50,599	\$86,252	\$34,500	\$34,500	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$349	\$449	\$1,500	\$1,500	\$0	0.0%
TELECOMMUNICATIONS	\$468	\$468	\$500	\$500	\$0	0.0%
OFFICE EQUIPMENT	\$45	\$27	\$3,200	\$3,200	\$0	0.0%
MILEAGE & TRANSPORTATION	\$155	\$546	-	-	\$0	-
TRAINING & EDUCATION	\$2,042	\$19,289	\$2,600	\$2,600	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,338	\$1,906	\$2,100	\$2,100	\$0	0.0%
MISC CHARGES & FEES	\$3,012	\$10,001	\$5,200	\$5,200	\$0	0.0%
BACKGROUND CHECKS	\$12,508	\$12,351	\$10,000	\$10,000	\$0	0.0%
OFFICE SUPPLIES	\$3,144	\$1,616	\$5,000	\$5,000	\$0	0.0%
FOOD & FOOD SERVICE	\$1,398	\$1,635	\$1,500	\$1,500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$1,719	\$422	\$2,000	\$2,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,176	\$1,362	\$4,000	\$4,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$639	\$83	\$5,100	\$5,100	\$0	0.0%
OTHER CHARGES TOTAL	\$27,993	\$50,154	\$42,700	\$42,700	\$0	0.0%
EXPENSES TOTAL	\$666,378	\$769,219	\$735,500	\$686,800	(\$48,700)	(6.6%)

COMMISSIONER OF THE REVENUE

FY 2027 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.

STRATEGIC PLAN

Strategic Plan Focus Area: Ensuring Our Efficient and Effective Government

Goal 6: Review existing and potential new fees, taxes, and service charges to ensure fiscal sustainability while maintaining public budgeting best practices

Action Items:

- Explore possible revenue sources such as Fire Assessment fees and Cannabis taxes in accordance with Virginia Commonwealth laws
- Examine a potential "Payment in Lieu of Taxes" PILOT to be applied to tax-exempt entities

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Real Estate					
Parcels of Land	10,003	10,085	10,100	10,094	10,240
Tax Relief Applications	254	290	291	295	293
Real Estate Transfers	741	710	728	864	860
Public Service Corporations	27	26	28	28	28
Personal Property					
Vehicle Assessments	35,085	41,572	30,092	37,070	37,100

Personal Property Tax Relief Compliance	29,779	35,039	27,112	31,336	31,350
Vehicle New Registrations	15,454	14,576	15,621	14,778	14,800
Vehicle Registration Deletions	6,951	6,210	6,785	6,538	6,600
Business Personal Property Assessments	3,262	3,627	3,324	3,361	3,360
Business Taxes					
Business Licenses Assessed	3,852	4,159	4,159	4,521	4,500
Excise Taxes Assessed	269	333	333	344	345
Financial Institutions	10	10	10	10	10

FUNDING SOURCES

Commissioner of the Revenue - Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
State	\$167,398	\$175,391	\$184,000	\$184,000	\$0	0.0%
REVENUES TOTAL	\$167,398	\$175,391	\$184,000	\$184,000	\$0	0.0%

STAFFING SUMMARY

Commissioner of the Revenue

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Commissioner of the Revenue	8	8	7	6	6
FTE AMOUNT	8	8	7	6	6

EXPENDITURES

Commissioner of the Revenue - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$631,018	\$708,953	\$729,300	\$719,400	(\$9,900)	(1.4%)
CONTRACTUAL SERVICES	\$53,288	\$59,387	\$14,200	\$19,700	\$5,500	38.7%
INTERNAL SERVICES	\$1,683	-	\$0	-	\$0	-
OTHER CHARGES	\$60,542	\$36,507	\$63,600	\$56,600	(\$7,000)	(11.0%)
EXPENSES TOTAL	\$746,531	\$804,847	\$807,100	\$795,700	(\$11,400)	(1.4%)

Commissioner of the Revenue - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$432,234	\$473,362	\$486,796	\$482,221	(\$4,575)	(0.9%)
OVERTIME	\$1,847	\$2,201	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$35,640	\$40,625	\$35,435	\$45,000	\$9,565	27.0%
FICA	\$34,098	\$37,134	\$39,760	\$40,175	\$415	1.0%
VRS-EMPLOYER	\$44,977	\$52,485	\$54,092	\$49,646	(\$4,446)	(8.2%)
INSURANCE - EMPLOYER	\$5,769	\$5,605	\$6,523	\$5,112	(\$1,411)	(21.6%)
VA LOCAL DISABILITY PLAN	\$739	\$879	\$905	\$717	(\$188)	(20.8%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
WORKER'S COMPENSATION	\$289	\$315	\$369	\$241	(\$128)	(34.7%)
BENEFITS ADMIN FEE	\$2,204	\$6,300	\$6,300	\$5,400	(\$900)	(14.3%)
HEALTH INSURANCE	\$73,222	\$90,047	\$99,120	\$90,888	(\$8,232)	(8.3%)
VRS HEALTH INS CREDIT	-	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$631,018	\$708,953	\$729,300	\$719,400	(\$9,900)	(1.4%)
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$4,449	\$5,500	\$11,000	\$5,500	100.0%
LEGAL SERVICES	\$46,882	\$40,276	\$2,000	\$2,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$1,075	\$10,524	\$1,500	\$1,500	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$20	-	-	-	\$0	-
PRINTING & BINDING	\$2,666	\$1,199	\$2,000	\$2,000	\$0	0.0%
LOCAL MEDIA	-	-	\$500	\$500	\$0	0.0%
STATE COMPUTER SERVICES	\$119	\$119	\$100	\$100	\$0	0.0%
BILLING SERVICE	\$2,526	\$2,820	\$2,600	\$2,600	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$53,288	\$59,387	\$14,200	\$19,700	\$5,500	38.7%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$135	-	\$0	-	\$0	-
EQUIPMENT FUND PARTS	\$567	-	\$0	-	\$0	-
EQUIPMENT FUND LABOR	\$981	-	\$0	-	\$0	-
INTERNAL SERVICES TOTAL	\$1,683	-	\$0	-	\$0	-
OTHER CHARGES						
POSTAL SERVICES	\$7,444	\$6,829	\$17,000	\$10,000	(\$7,000)	(41.2%)
MOTOR VEHICLE INSURANCE	\$264	\$0	\$0	-	\$0	-
OFFICE EQUIPMENT	\$5,891	\$223	\$2,400	\$2,400	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,894	\$2,069	\$1,500	\$1,500	\$0	0.0%
TRAINING & EDUCATION	\$2,799	\$2,761	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$805	\$660	\$1,600	\$1,600	\$0	0.0%
MISC CHARGES & FEES	\$165	-	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$5,839	\$2,826	\$2,900	\$2,900	\$0	0.0%
LAUNDRY & JANITORIAL	\$54	\$127	-	-	\$0	-
UNIFORMS & APPAREL	-	\$553	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$22,432	\$5,887	\$17,100	\$17,100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$2,733	\$4,350	\$5,000	\$5,000	\$0	0.0%
CIGARETTE TAX STAMPS	\$10,222	\$10,222	\$11,000	\$11,000	\$0	0.0%
OTHER CHARGES TOTAL	\$60,542	\$36,507	\$63,600	\$56,600	(\$7,000)	(11.0%)
EXPENSES TOTAL	\$746,531	\$804,847	\$807,100	\$795,700	(\$11,400)	(1.4%)

TREASURER

FY 2027 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 Focus Area: Ensuring Our Efficient and Effective Government

Goal 6: Review existing and potential new fees, taxes, and service charges to ensure fiscal sustainability while maintaining public budgeting best practices

Action Items:

- Explore possible revenue sources such as Fire Assessment fees and Cannabis taxes in accordance with Virginia Commonwealth laws
- Examine a potential "Payment in Lieu of Taxes" PILOT to be applied to tax-exempt entities

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Real Estate					
Current Collections	\$30,272,339	\$31,648,328	\$34,068,687	\$35,859,690	\$37,159,600
Collection Rate	99%	99%	99%	99%	TBD
Delinquent Collections	\$1,351,362	\$1,497,869	\$1,736,707	\$1,356,753	\$1,600,000
Personal Property					
Current Collections	\$13,424,031	\$14,582,301	\$14,930,010	\$14,525,445	\$16,500,000
Collection Rate	97%	97%	97%	97%	TBD
Delinquent Collections	\$421,012	\$385,458	\$415,268	336,935	\$450,000

FUNDING SOURCES

Treasurer - Funding Sources

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$54,578	\$53,909	\$75,500	\$60,500	(\$15,000)	(19.9%)
State	\$153,765	\$175,443	\$184,800	\$184,800	\$0	0.0%
REVENUES TOTAL	\$208,343	\$229,353	\$260,300	\$245,300	(\$15,000)	(5.8%)

STAFFING SUMMARY

Treasurer

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Treasurer	6	6	6	6	6
FTE AMOUNT	6	6	6	6	6

EXPENDITURES

Treasurer - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$481,628	\$566,617	\$555,300	\$596,500	\$41,200	7.4%
CONTRACTUAL SERVICES	\$63,428	\$63,291	\$47,100	\$49,100	\$2,000	4.3%
OTHER CHARGES	\$29,860	\$32,201	\$36,800	\$34,800	(\$2,000)	(5.4%)
EXPENSES TOTAL	\$574,917	\$662,110	\$639,200	\$680,400	\$41,200	6.5%

Treasurer - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$343,405	\$389,346	\$386,575	\$411,635	\$25,060	6.5%
OVERTIME	\$4,650	\$4,082	\$4,000	\$4,000	\$0	0.0%
FICA	\$25,851	\$29,001	\$29,911	\$31,474	\$1,563	5.2%
VRS-EMPLOYER	\$35,212	\$41,786	\$41,923	\$41,269	(\$654)	(1.6%)
RETIREE HEALTH INSURANCE	-	\$8,820	\$0	-	\$0	-
INSURANCE - EMPLOYER	\$4,521	\$4,567	\$5,180	\$4,363	(\$817)	(15.8%)
VA LOCAL DISABILITY PLAN	\$586	\$769	\$740	\$824	\$84	11.3%
WORKER'S COMPENSATION	\$213	\$240	\$271	\$206	(\$65)	(24.0%)
BENEFITS ADMIN FEE	\$1,853	\$5,625	\$5,400	\$5,400	\$0	0.0%
HEALTH INSURANCE	\$65,337	\$82,382	\$81,300	\$97,329	\$16,029	19.7%
VRS HEALTH INS CREDIT	-	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$481,628	\$566,617	\$555,300	\$596,500	\$41,200	7.4%
CONTRACTUAL SERVICES						
LEGAL SERVICES	-	\$2,126	-	\$1,000	\$1,000	-
OTHER PROFESSIONAL SERV	\$700	\$5,078	\$2,400	\$1,400	(\$1,000)	(41.7%)
PRINTING & BINDING	\$2,017	\$432	\$1,000	\$1,000	\$0	0.0%
LOCAL MEDIA	\$612	\$348	\$700	\$700	\$0	0.0%
BILLING SERVICE	\$60,100	\$55,306	\$43,000	\$45,000	\$2,000	4.7%
CONTRACTUAL SERVICES TOTAL	\$63,428	\$63,291	\$47,100	\$49,100	\$2,000	4.3%
OTHER CHARGES						

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
POSTAL SERVICES	\$11,688	\$8,963	\$10,000	\$10,000	\$0	0.0%
OFFICE EQUIPMENT	\$1,034	\$1,572	\$8,400	\$8,400	\$0	0.0%
MILEAGE & TRANSPORTATION	\$185	\$341	\$1,200	\$1,200	\$0	0.0%
TRAINING & EDUCATION	\$1,715	\$1,060	\$3,950	\$1,950	(\$2,000)	(50.6%)
BANKING FEES	\$3,162	\$3,909	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$2,360	\$545	\$2,150	\$2,150	\$0	0.0%
MISC CHARGES & FEES	\$1,519	\$1,760	\$1,500	\$1,500	\$0	0.0%
OFFICE SUPPLIES	\$4,326	\$5,325	\$5,400	\$5,400	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$180	\$212	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$3,690	\$8,514	\$4,000	\$4,000	\$0	0.0%
OTHER CHARGES TOTAL	\$29,860	\$32,201	\$36,800	\$34,800	(\$2,000)	(5.4%)
EXPENSES TOTAL	\$574,917	\$662,110	\$639,200	\$680,400	\$41,200	6.5%

FINANCE

FY 2027 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 780 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

Strategic Plan Focus Area: Ensuring Our Efficient and Effective Government

Goal - Review existing and potential new fees, taxes, and service charges to ensure fiscal sustainability while maintaining public budgeting best practices

Action Items:

- Explore possible revenue sources such as Fire Assessment fees and Cannabis taxes in accordance with Virginia Commonwealth laws
- Examine a potential "Payment in Lieu of Taxes" PILOT to be applied to tax-exempt entities
- Review existing City bonds to determine potential refund opportunities

Goal - Maintain the City's AAA bond rating from at least two rating agencies

Action Items:

- Work with other City departments to develop an action plan to retain and potentially increase the number of City AAA bond ratings
- Collaborate with Communications to increase awareness among residents and business owners of the City's AAA bond ratings

PERFORMANCE MEASURES

The Finance department continues to meet all mandates and guidelines for the City’s financial reporting. The City’s FY 2025 Annual Comprehensive Financial Report was awarded a Certificate of Achievement of Excellence in Financial Reporting and the City’s FY 2026 Budget document was awarded the Distinguished Budget Presentation upon review by GFOA. Also, in FY 2026 the City’ received it’s 2nd AAA bond rating from KBRP, and its Standard and Poor’s AAA bond rating was reaffirmed.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Output Measures					
Prepare monthly reports for City Council	12	12	12	12	12
Improve efficiency by decreasing the number of vendor checks	7,888	7,486	7,853	7,060	7,500
Improve efficiency by increasing the number of electronic payments	3,237	3,240	3,617	4,750	4,900
File monthly and quarterly payroll tax returns timely	Yes	Yes	Yes	Yes	Yes
Purchase orders issued	275	233	251	716	750
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	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Finance	6	7	7	6	6
FTE AMOUNT	6	7	7	6	6

EXPENDITURES

Finance - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$743,449	\$825,625	\$786,000	\$853,800	\$67,800	8.6%
CONTRACTUAL SERVICES	\$11,425	\$204,796	\$146,100	\$146,600	\$500	0.3%
OTHER CHARGES	\$27,193	\$23,212	\$23,500	\$23,000	(\$500)	(2.1%)
EXPENSES TOTAL	\$782,067	\$1,053,633	\$955,600	\$1,023,400	\$67,800	7.1%

Finance - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$558,649	\$615,790	\$589,125	\$645,481	\$56,356	9.6%
OVERTIME	\$180	\$495	\$300	\$300	\$0	0.0%
NON-CLASSIFIED REGULAR	-	\$952	-	-	\$0	-
FICA	\$42,013	\$46,407	\$43,942	\$47,000	\$3,058	7.0%
VRS-EMPLOYER	\$58,109	\$63,588	\$62,012	\$62,565	\$553	0.9%
INSURANCE - EMPLOYER	\$7,472	\$7,179	\$7,882	\$6,832	(\$1,050)	(13.3%)
VA LOCAL DISABILITY PLAN	\$284	\$322	\$340	\$386	\$46	13.5%
WORKER'S COMPENSATION	\$344	\$376	\$412	\$322	(\$90)	(21.8%)
BENEFITS ADMIN FEE	\$2,240	\$6,150	\$5,625	\$5,625	\$0	0.0%
HEALTH INSURANCE	\$73,766	\$83,881	\$75,891	\$84,838	\$8,947	11.8%
VRS HEALTH INS CREDIT	\$393	\$484	\$471	\$451	(\$20)	(4.3%)
PERSONNEL TOTAL	\$743,449	\$825,625	\$786,000	\$853,800	\$67,800	8.6%
CONTRACTUAL SERVICES						
LEGAL SERVICES	-	\$3,000	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$7,116	\$195,479	\$140,000	\$140,000	\$0	0.0%
BOARDS/COMMISSION MEMBERS	-	\$750	\$500	\$500	\$0	0.0%
REPAIRS & MAINTENANCE	\$444	\$705	\$600	\$600	\$0	0.0%
PRINTING & BINDING	\$2,929	\$2,095	\$3,000	\$2,500	(\$500)	(16.7%)
LOCAL MEDIA	\$936	\$2,766	\$2,000	\$3,000	\$1,000	50.0%
CONTRACTUAL SERVICES TOTAL	\$11,425	\$204,796	\$146,100	\$146,600	\$500	0.3%
OTHER CHARGES						
POSTAL SERVICES	\$4,527	\$6,532	\$6,000	\$6,000	\$0	0.0%
OFFICE EQUIPMENT	\$230	-	-	-	\$0	-
MILEAGE & TRANSPORTATION	\$643	-	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$2,528	\$2,763	\$3,000	\$3,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,690	\$1,260	\$2,000	\$1,500	(\$500)	(25.0%)
MISC CHARGES & FEES	\$530	\$447	\$1,200	\$1,200	\$0	0.0%
OFFICE SUPPLIES	\$3,377	\$6,560	\$3,500	\$3,500	\$0	0.0%
FOOD & FOOD SERVICE	-	\$225	-	-	\$0	-
UNIFORMS & APPAREL	\$463	\$211	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$259	\$225	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$12,947	\$4,989	\$6,000	\$6,000	\$0	0.0%
OTHER CHARGES TOTAL	\$27,193	\$23,212	\$23,500	\$23,000	(\$500)	(2.1%)
EXPENSES TOTAL	\$782,067	\$1,053,633	\$955,600	\$1,023,400	\$67,800	7.1%

INFORMATION TECHNOLOGY

FY 2027 ANNUAL BUDGET



DESCRIPTION

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

Strategic Plan Focus Area - Ensuring Our Efficient and Effective Government

Goal 1. Strengthen the City's cybersecurity framework to address evolving threats and protect assets, data, and business operations

Action Items:

- Enhance security infrastructure
- Develop, maintain, and train staff on comprehensive cybersecurity policies
- Improve compliance and monitoring

Goal 2. Deploy modern, integrated systems to streamline City operations, improve citizen services, and enhance administrative efficiencies

Action Items:

- Assess business needs across City departments to identify gaps and develop requirements for potential upgrades
- Integrate solutions to support core City services, data flow, and public engagement
- Train staff on new systems while establishing SOPs and user assistance programs

Goal 3. Explore, and when appropriate, implement artificial intelligence (AI) to improve City operations, enhance service delivery, and optimize resource allocation

Action Items:

- Assess AI readiness across City departments while identifying potential use cases for AI implementation
- Explore AI tools such as chatbots, predictive analytics, document processing, and others
- Implement and as appropriate expand AI pilots to full deployment while monitoring system performance and integration

PERFORMANCE MEASURES

Objectives and Key Results (OKRs):

- Conduct or attend regular workshops and training sessions on software, cybersecurity, and IT best practices
- Establish an online knowledge base with tutorials, FAQs, and troubleshooting guides
- Establish a cross-cultural learning environment where IT staff can experiment with new technologies and solutions
- Create a suggestion program where employees can propose innovative ideas and solutions

- Partner with local schools and colleges, county, state, and federal agencies, or tech companies to stay abreast of emerging technologies
- Conduct a comprehensive review of current IT infrastructure to identify and eliminate inefficiencies
- Implement automation tools to streamline repetitive tasks or workflows
- Regularly update/maintain IT systems to ensure peak performance
- Develop a comprehensive cybersecurity strategy that includes regular risk assessments and vulnerability testing
- Conduct mandatory cybersecurity training for all employees to ensure awareness and adherence to best practices
- Invest in advanced security technologies such as firewalls, intrusion detection systems, and network encryption toolsets
- Implement a standardized project management framework to ensure consistent and efficient project execution
- Establish a governance committee to oversee IT initiatives and ensure alignment with city goals
- Use performance metrics and KPIs to regularly review and improve IT processes and project outcomes

Results: FY 2025 Help Desk Data

- Total Requests completed by the Help Desk Team - 3,954
- Total Requests completed by the Help Desk Team with first contact - 725
- Percentage of Requests completed with first contact - 18%

Indicators	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated
Number of workstations/computers	226	234	220	222	230
Number of laptops	260	279	329	321	330
Number of mobile devices managed	375	444	459	552	575
Number of servers (physical/virtual)	15/98	17/78	13/80	13/84	11/90
Number of network devices	184	200	232	242	250

STAFFING SUMMARY

Information Technology

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Information Technology	10	11	11	12	12
FTE AMOUNT	10	11	11	12	12

EXPENDITURES

Information Technology - Summary of Expenditure

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,090,254	\$1,251,234	\$1,373,000	\$1,481,600	\$108,600	7.9%
CONTRACTUAL SERVICES	\$729,492	\$1,150,206	\$2,077,600	\$2,244,200	\$166,600	8.0%
INTERNAL SERVICES	\$2,973	\$615	\$3,300	\$3,300	\$0	0.0%
OTHER CHARGES	\$594,228	\$543,793	\$713,100	\$808,400	\$95,300	13.4%
CAPITAL CHARGES	\$491,868	\$355,598	\$516,900	\$290,000	(\$226,900)	(43.9%)
EXPENSES TOTAL	\$2,908,815	\$3,301,447	\$4,683,900	\$4,827,500	\$143,600	3.1%

Information Technology - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$807,020	\$911,755	\$999,212	\$1,082,925	\$83,713	8.4%
OVERTIME	\$6,978	\$6,359	\$6,000	\$6,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$776	\$1,878	-	-	\$0	-
FICA	\$60,393	\$67,932	\$76,076	\$81,441	\$5,365	7.1%
VRS-EMPLOYER	\$80,492	\$108,163	\$119,674	\$119,243	(\$431)	(0.4%)
INSURANCE - EMPLOYER	\$10,280	\$10,753	\$13,372	\$11,466	(\$1,906)	(14.3%)
VA LOCAL DISABILITY PLAN	\$2,673	\$3,185	\$3,624	\$3,944	\$320	8.8%
WORKER'S COMPENSATION	\$505	\$562	\$702	\$541	(\$161)	(22.9%)
BENEFITS ADMIN FEE	\$3,081	\$9,036	\$10,800	\$10,800	\$0	0.0%
HEALTH INSURANCE	\$117,515	\$130,886	\$142,742	\$164,483	\$21,741	15.2%
VRS HEALTH INS CREDIT	\$540	\$725	\$798	\$757	(\$41)	(5.1%)
PERSONNEL TOTAL	\$1,090,254	\$1,251,234	\$1,373,000	\$1,481,600	\$108,600	7.9%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	\$247,773	\$672,771	\$1,466,600	\$1,578,600	\$112,000	7.6%
OTHER PROFESSIONAL SERV	\$34,685	\$29,160	\$41,000	\$95,600	\$54,600	133.2%
REPAIRS & MAINTENANCE	\$144	\$1,142	-	-	\$0	-
VEHICLE REPAIRS/MAINT.	-	-	\$400	\$400	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$446,891	\$446,854	\$569,000	\$569,000	\$0	0.0%
PRINTING & BINDING	-	\$280	\$600	\$600	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$729,492	\$1,150,206	\$2,077,600	\$2,244,200	\$166,600	8.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$367	\$260	\$500	\$500	\$0	0.0%
EQUIPMENT FUND PARTS	\$1,469	\$137	\$2,000	\$2,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$1,137	\$218	\$800	\$800	\$0	0.0%
INTERNAL SERVICES TOTAL	\$2,973	\$615	\$3,300	\$3,300	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$89	\$154	\$500	\$500	\$0	0.0%
TELECOMMUNICATIONS	\$451,721	\$475,447	\$566,200	\$658,500	\$92,300	16.3%
MOTOR VEHICLE INSURANCE	\$575	\$523	\$900	\$700	(\$200)	(22.2%)
MILEAGE & TRANSPORTATION	\$1,710	\$374	\$4,000	\$4,000	\$0	0.0%
TRAINING & EDUCATION	\$22,322	\$10,400	\$30,000	\$30,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$2,205	\$239	\$2,800	\$6,000	\$3,200	114.3%
MISC CHARGES & FEES	\$57	-	\$400	\$400	\$0	0.0%
OFFICE SUPPLIES	\$2,185	\$899	\$3,300	\$3,300	\$0	0.0%
FOOD & FOOD SERVICE	-	\$157	-	-	\$0	-
LAUNDRY & JANITORIAL	-	\$7	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	-	\$67	-	-	\$0	-
UNIFORMS & APPAREL	\$1,284	\$138	\$1,500	\$1,500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$5,168	\$779	\$500	\$500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$15,525	\$29,054	\$25,000	\$25,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$91,388	\$25,554	\$78,000	\$78,000	\$0	0.0%
OTHER CHARGES TOTAL	\$594,228	\$543,793	\$713,100	\$808,400	\$95,300	13.4%
CAPITAL CHARGES						
COMPUTER EQUIP/HARDWARE	\$233,048	\$212,230	\$414,600	\$290,000	(\$124,600)	(30.1%)
IT IMPROVEMENTS	\$258,820	\$143,368	\$102,300	\$0	(\$102,300)	(100.0%)
CAPITAL CHARGES TOTAL	\$491,868	\$355,598	\$516,900	\$290,000	(\$226,900)	(43.9%)
EXPENSES TOTAL	\$2,908,815	\$3,301,447	\$4,683,900	\$4,827,500	\$143,600	3.1%

RISK MANAGEMENT

FY 2027 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES						
GENERAL LIABILITY	\$81,634	\$49,662	\$80,000	\$60,000	(\$20,000)	(25.0%)
OTHER CHARGES TOTAL	\$81,634	\$49,662	\$80,000	\$60,000	(\$20,000)	(25.0%)
EXPENSES TOTAL	\$81,634	\$49,662	\$80,000	\$60,000	(\$20,000)	(25.0%)

OFFICE OF ELECTIONS

FY 2027 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.

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Number of elections	2	2	3	2	3
Number of registered voters at fiscal year start	17,703	18,081	18,027	18,637	18,630
Number of registered voters at fiscal year end	18,081	18,027	18,637	18,630	19,130
Voters participating in elections (check-ins at polls)	9,055	9,051	9,286	12,974	16,804
Officers of Election (shifts) working Election Days at polls	94	98	166.5	123	112
Early Voting Assistant hours worked	796	1,897	1,668	1,496	2,039
Early Voting voters (on-site in office)	3,091	2,511	1,931	5,922	7,339
Days of Voting	66	66	99	66	67
Number of transactions (adds, changes, deletions and transferred out)	9,512	9,395	7,913	11,131	8,676
Number of absentee ballot applications processed	883	889	1,264	1,638	1,629

FUNDING SOURCES

Office of Elections Funding Sources

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
State	\$100,634	\$82,305	\$86,800	\$84,000	(\$2,800)	(3.2%)
REVENUES TOTAL	\$100,634	\$82,305	\$86,800	\$84,000	(\$2,800)	(3.2%)

STAFFING SUMMARY

Office of Elections

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$253,108	\$268,700	\$287,000	\$295,300	\$8,300	2.9%
CONTRACTUAL SERVICES	\$67,440	\$54,232	\$62,600	\$85,400	\$22,800	36.4%
OTHER CHARGES	\$38,057	\$32,920	\$36,300	\$38,700	\$2,400	6.6%
CAPITAL CHARGES	-	-	-	\$110,000	\$110,000	-
EXPENSES TOTAL	\$358,605	\$355,852	\$385,900	\$529,400	\$143,500	37.2%

Office of Elections - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$141,337	\$148,517	\$152,475	\$159,125	\$6,650	4.4%
OVERTIME	\$8,296	\$7,689	\$5,000	\$5,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$35,633	\$37,562	\$52,000	\$52,000	\$0	0.0%
ELECTORAL BOARD MEMBERS	\$10,363	\$10,763	\$12,389	\$12,389	\$0	0.0%
FICA	\$14,616	\$15,416	\$16,834	\$16,591	(\$243)	(1.4%)
VRS-EMPLOYER	\$14,889	\$19,176	\$19,791	\$19,295	(\$496)	(2.5%)
INSURANCE - EMPLOYER	\$1,895	\$1,752	\$2,043	\$1,687	(\$356)	(17.4%)
VA LOCAL DISABILITY PLAN	\$747	\$780	\$805	\$840	\$35	4.4%
WORKER'S COMPENSATION	\$119	\$120	\$163	\$80	(\$83)	(50.9%)
BENEFITS ADMIN FEE	\$656	\$1,800	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	\$24,560	\$25,125	\$23,700	\$26,493	\$2,793	11.8%
VRS HEALTH INS CREDIT	-	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$253,108	\$268,700	\$287,000	\$295,300	\$8,300	2.9%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$7,480	\$5,608	\$6,500	\$7,500	\$1,000	15.4%
TRAINING/EDUCATION	\$1,600	-	-	\$3,600	\$3,600	-
TEMPORARY HELP/OTHER	\$27,889	\$21,381	\$30,000	\$39,000	\$9,000	30.0%
REPAIRS & MAINTENANCE	\$1,578	-	\$600	\$600	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$7,440	\$10,065	\$12,900	\$12,900	\$0	0.0%
PRINTING & BINDING	\$20,336	\$16,771	\$12,000	\$21,000	\$9,000	75.0%
LOCAL MEDIA	\$1,118	\$408	\$600	\$800	\$200	33.3%
CONTRACTUAL SERVICES TOTAL	\$67,440	\$54,232	\$62,600	\$85,400	\$22,800	36.4%
OTHER CHARGES						
POSTAL SERVICES	\$7,868	\$3,537	\$10,000	\$10,000	\$0	0.0%
OFFICE EQUIPMENT	\$2,191	\$1,375	\$2,800	\$2,800	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,237	\$1,041	\$1,400	\$1,400	\$0	0.0%
TRAINING & EDUCATION	\$6,304	\$6,760	\$6,300	\$6,800	\$500	7.9%
DUES & ASSOC MEMBERSHIPS	\$690	\$689	\$700	\$800	\$100	14.3%
MISC CHARGES & FEES	\$2,512	\$1,100	\$1,600	\$2,000	\$400	25.0%
OFFICE SUPPLIES	\$2,056	\$1,646	\$2,000	\$2,000	\$0	0.0%
FOOD & FOOD SERVICE	\$894	\$818	\$1,000	\$1,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	\$1,569	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$353	\$343	\$400	\$400	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,096	\$337	\$1,700	\$1,700	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$12,855	\$13,705	\$8,400	\$9,800	\$1,400	16.7%
OTHER CHARGES TOTAL	\$38,057	\$32,920	\$36,300	\$38,700	\$2,400	6.6%
CAPITAL CHARGES	-	-	-	\$110,000	\$110,000	-
EXPENSES TOTAL	\$358,605	\$355,852	\$385,900	\$529,400	\$143,500	37.2%

CIRCUIT COURT

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goal: The Circuit Court strives to administer its cases fairly, efficiently, and courteously.

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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$63,691	\$109,127	\$95,000	\$95,000	\$0	0.0%
REVENUES TOTAL	\$63,691	\$109,127	\$95,000	\$95,000	\$0	0.0%

STAFFING SUMMARY

Circuit Court

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Circuit Court	1	1	1	1	1
FTE AMOUNT	1	1	1	1	1

EXPENDITURES

Circuit Court - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$105,494	\$112,436	\$115,900	\$126,000	\$10,100	8.7%
CONTRACTUAL SERVICES	\$2,160	\$2,599	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES	\$3,783	\$3,290	\$4,950	\$4,900	(\$50)	(1.0%)
EXPENSES TOTAL	\$111,437	\$118,325	\$123,850	\$133,900	\$10,050	8.1%

Circuit Court - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$74,408	\$78,529	\$80,340	\$87,739	\$7,399	9.2%
FICA	\$5,322	\$5,596	\$6,136	\$6,723	\$587	9.6%
VRS-EMPLOYER	\$7,757	\$7,936	\$8,163	\$8,169	\$6	0.1%
INSURANCE - EMPLOYER	\$999	\$927	\$1,077	\$930	(\$147)	(13.7%)
WORKER'S COMPENSATION	\$46	\$48	\$56	\$44	(\$12)	(21.4%)
BENEFITS ADMIN FEE	\$328	\$900	\$900	\$900	\$0	0.0%
HEALTH INSURANCE	\$16,582	\$18,438	\$19,164	\$21,434	\$2,270	11.9%
VRS HEALTH INS CREDIT	\$52	\$62	\$64	\$61	(\$3)	(4.7%)
PERSONNEL TOTAL	\$105,494	\$112,436	\$115,900	\$126,000	\$10,100	8.7%
CONTRACTUAL SERVICES						
PRINTING & BINDING	-	\$439	-	-	\$0	-
CONTRACTED PARKING	\$2,160	\$2,160	\$3,000	\$3,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$2,160	\$2,599	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$94	\$72	\$200	\$150	(\$50)	(25.0%)
TELECOMMUNICATIONS	\$623	\$668	\$700	\$700	\$0	0.0%
OFFICE EQUIPMENT	\$1,155	\$916	\$1,900	\$1,900	\$0	0.0%
MILEAGE & TRANSPORTATION	\$15	\$31	\$50	\$50	\$0	0.0%
OFFICE SUPPLIES	\$811	\$466	\$900	\$900	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$1,085	\$1,136	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	-	-	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$3,783	\$3,290	\$4,950	\$4,900	(\$50)	(1.0%)
EXPENSES TOTAL	\$111,437	\$118,325	\$123,850	\$133,900	\$10,050	8.1%

GENERAL DISTRICT COURT/MAGISTRATE

FY 2027 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

Strategic Plan Focus Area: Preserving our Safe and Secure City

Goal: The Circuit Court strives to administer its cases fairly, efficiently, and courteously.

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
New Cases	23,000	27,663	30,983	34,483	37,173

EXPENDITURES

General District Court - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	-	-	\$7,400	\$7,400	\$0	0.0%
CONTRACTUAL SERVICES	\$5,370	\$5,787	\$6,300	\$7,200	\$900	14.3%
OTHER CHARGES	\$16,714	\$17,627	\$17,600	\$20,600	\$3,000	17.1%
EXPENSES TOTAL	\$22,084	\$23,414	\$31,300	\$35,200	\$3,900	12.5%

General District Court - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 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%
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$90	\$72	\$300	\$500	\$200	66.7%
OTHER PROFESSIONAL SERV	-	\$435	\$500	\$500	\$0	0.0%
CONTRACTED PARKING	\$5,280	\$5,280	\$5,500	\$6,200	\$700	12.7%
CONTRACTUAL SERVICES TOTAL	\$5,370	\$5,787	\$6,300	\$7,200	\$900	14.3%
OTHER CHARGES						
POSTAL SERVICES	\$11,482	\$13,292	\$10,000	\$13,000	\$3,000	30.0%
OFFICE EQUIPMENT	\$3,698	\$3,026	\$4,000	\$4,000	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$0	-	-	\$0	-
TRAINING & EDUCATION	-	\$177	\$300	\$300	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$60	\$75	\$200	\$200	\$0	0.0%
OFFICE SUPPLIES	\$116	\$84	\$1,900	\$1,900	\$0	0.0%
UNIFORMS & APPAREL	-	\$195	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$546	\$675	\$700	\$700	\$0	0.0%
OTHER OPERATING SUPPLIES	\$813	\$102	\$500	\$500	\$0	0.0%
OTHER CHARGES TOTAL	\$16,714	\$17,627	\$17,600	\$20,600	\$3,000	17.1%
EXPENSES TOTAL	\$22,084	\$23,414	\$31,300	\$35,200	\$3,900	12.5%

Magistrate - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES						
TELECOMMUNICATIONS	\$721	\$654	\$1,350	\$1,350	\$0	0.0%
OFFICE EQUIPMENT	\$942	\$942	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	-	-	\$500	\$500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$63	\$63	\$75	\$75	\$0	0.0%
OFFICE SUPPLIES	\$331	\$233	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$84	-	\$425	\$425	\$0	0.0%
OTHER OPERATING SUPPLIES	\$234	\$343	\$250	\$250	\$0	0.0%
OTHER CHARGES TOTAL	\$2,374	\$2,235	\$4,100	\$4,100	\$0	0.0%
EXPENSES TOTAL	\$2,374	\$2,235	\$4,100	\$4,100	\$0	0.0%

JUVENILE & DOMESTIC RELATIONS DISTRICT COURT CLERK

FY 2027 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

Strategic Plan Focus Area: Preserving our Safe and Secure City

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
New Cases	2,424	2,190	2,241	2,190	1,995
Hearings Held	5,511	5,296	5,158	5,537	4,876

EXPENDITURES

J & D Court Clerk - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$8,539	\$8,418	\$25,800	\$25,800	\$0	0.0%
CONTRACTUAL SERVICES	\$4,440	\$4,890	\$5,520	\$6,100	\$580	10.5%
OTHER CHARGES	\$25,714	\$26,960	\$31,480	\$32,000	\$520	1.7%
EXPENSES TOTAL	\$38,693	\$40,268	\$62,800	\$63,900	\$1,100	1.8%

J & D Court Clerk - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
OVERTIME	\$72	\$98	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$7,855	\$7,717	\$24,000	\$24,000	\$0	0.0%
FICA	\$606	\$598	\$1,775	\$1,775	\$0	0.0%
WORKER'S COMPENSATION	\$5	\$4	\$25	\$25	\$0	0.0%
PERSONNEL TOTAL	\$8,539	\$8,418	\$25,800	\$25,800	\$0	0.0%
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$0	-	\$120	\$700	\$580	483.3%
OTHER PROFESSIONAL SERV	-	\$425	\$500	\$500	\$0	0.0%
CONTRACTED PARKING	\$4,440	\$4,465	\$4,900	\$4,900	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$4,440	\$4,890	\$5,520	\$6,100	\$580	10.5%
OTHER CHARGES						
POSTAL SERVICES	\$17,278	\$17,676	\$19,000	\$19,000	\$0	0.0%
OFFICE EQUIPMENT	\$8,122	\$8,241	\$8,500	\$9,000	\$500	5.9%
TRAINING & EDUCATION	-	\$175	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$225	-	\$440	\$400	(\$40)	(9.1%)
OFFICE SUPPLIES	-	\$401	\$1,500	\$1,500	\$0	0.0%
FOOD & FOOD SERVICE	-	-	\$200	\$200	\$0	0.0%
MEDICAL & LABORATORY	-	-	\$1,300	\$1,300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$90	\$467	\$540	\$600	\$60	11.1%
OTHER CHARGES TOTAL	\$25,714	\$26,960	\$31,480	\$32,000	\$520	1.7%
EXPENSES TOTAL	\$38,693	\$40,268	\$62,800	\$63,900	\$1,100	1.8%

CLERK OF THE CIRCUIT COURT

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goals:

- 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
State	\$474,681	\$514,062	\$510,900	\$510,900	\$0	0.0%
REVENUES TOTAL	\$474,681	\$514,062	\$510,900	\$510,900	\$0	0.0%

STAFFING SUMMARY

Clerk of the Circuit Court

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$566,804	\$672,790	\$697,300	\$712,600	\$15,300	2.2%
CONTRACTUAL SERVICES	\$67,078	\$57,110	\$23,500	\$23,500	\$0	0.0%
OTHER CHARGES	\$13,803	\$16,303	\$18,900	\$18,900	\$0	0.0%
EXPENSES TOTAL	\$647,685	\$746,202	\$739,700	\$755,000	\$15,300	2.1%

Clerk of the Circuit Court - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$408,860	\$470,723	\$488,917	\$497,255	\$8,338	1.7%
OVERTIME	\$7,649	\$12,689	\$10,000	\$10,000	\$0	0.0%
FICA	\$31,541	\$36,610	\$37,986	\$38,221	\$235	0.6%
VRS-EMPLOYER	\$42,723	\$52,031	\$54,669	\$51,986	(\$2,683)	(4.9%)
INSURANCE - EMPLOYER	\$5,477	\$5,514	\$6,551	\$5,271	(\$1,280)	(19.5%)
VA LOCAL DISABILITY PLAN	\$1,167	\$1,482	\$1,513	\$1,825	\$312	20.6%
WORKER'S COMPENSATION	\$1,146	\$1,316	\$1,436	\$1,311	(\$125)	(8.7%)
BENEFITS ADMIN FEE	\$2,319	\$7,125	\$7,200	\$7,200	\$0	0.0%
HEALTH INSURANCE	\$65,920	\$85,300	\$89,028	\$99,531	\$10,503	11.8%
VRS HEALTH INS CREDIT	\$2	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$566,804	\$672,790	\$697,300	\$712,600	\$15,300	2.2%
CONTRACTUAL SERVICES						
ACCOUNTING AND AUDITING	\$2,077	\$1,658	\$2,500	\$2,500	\$0	0.0%
OTHER PROFESSIONAL SERV	\$43,482	\$29,722	\$2,000	\$2,000	\$0	0.0%
REPAIRS & MAINTENANCE	\$8,154	\$16,716	\$16,000	\$16,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$7,033	-	-	-	\$0	-
PRINTING & BINDING	\$331	\$613	\$500	\$500	\$0	0.0%
CONTRACTED PARKING	\$6,000	\$8,400	\$2,500	\$2,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$67,078	\$57,110	\$23,500	\$23,500	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$3,547	\$2,887	\$7,800	\$7,800	\$0	0.0%
OFFICE EQUIPMENT	\$5,149	\$6,346	\$5,500	\$5,500	\$0	0.0%
MILEAGE & TRANSPORTATION	\$181	\$416	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	\$920	\$1,935	\$500	\$500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$620	\$670	\$500	\$500	\$0	0.0%
MISC CHARGES & FEES	-	\$0	-	-	\$0	-
OFFICE SUPPLIES	\$3,132	\$3,469	\$4,000	\$4,000	\$0	0.0%
FOOD & FOOD SERVICE	\$45	\$366	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$210	\$214	-	-	\$0	-
OTHER CHARGES TOTAL	\$13,803	\$16,303	\$18,900	\$18,900	\$0	0.0%
EXPENSES TOTAL	\$647,685	\$746,202	\$739,700	\$755,000	\$15,300	2.1%

CITY SHERIFF/COURTHOUSE SECURITY

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goals:

- 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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Persons passing thru metal detectors	346,347	373,753	319,597	340,405	350,000
Number of day courthouse security provided	242	234	211	240	242
Civil papers served	6,990	7,115	7,045	7,431	7,500
Evictions	132	129	95	89	90
Temporary Detention Orders (TDOs)	54	52	64	47	45

Prisoner transports	165	202	174	138	150
Community Events	37	39	26	24	36
School Board meetings	20	21	20	21	21
Extradition of prisoners	68	52	52	48	50
Miles traveled for prisoner transports, extradition and TDOs	45,343	46,480	45,953	36,783	45,000
Juvenile transports	118	48	29	53	45
K9 deployments	2	11	0	0	0
Inmates held at JJC	4,274	4,458	3,994	5,052	5,000

FUNDING SOURCES

Sheriff Funding Sources

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% Change
Revenues						
Local	\$110,242	\$119,565	\$93,000	\$98,000	\$5,000	5.4%
State	\$527,049	\$548,831	\$564,600	\$569,600	\$5,000	0.9%
REVENUES TOTAL	\$637,291	\$668,396	\$657,600	\$667,600	\$10,000	1.5%

STAFFING SUMMARY

Sheriff/Courthouse Security

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Courthouse Security	1	1	1	1	1
Sheriff	18	17	17	17	17
FTE AMOUNT	19	18	18	18	18

EXPENDITURES

Sheriff/Courthouse Security - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,935,755	\$2,119,653	\$2,097,000	\$2,252,200	\$155,200	7.4%
CONTRACTUAL SERVICES	\$49,478	\$24,474	\$42,200	\$32,200	(\$10,000)	(23.7%)
INTERNAL SERVICES	\$57,392	\$64,516	\$55,000	\$55,000	\$0	0.0%
OTHER CHARGES	\$76,429	\$90,602	\$103,000	\$113,000	\$10,000	9.7%
CAPITAL CHARGES	\$146,179	\$404,956	\$120,000	\$120,000	\$0	0.0%
EXPENSES TOTAL	\$2,265,232	\$2,704,201	\$2,417,200	\$2,572,400	\$155,200	6.4%

Sheriff - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,077,567	\$1,184,911	\$1,183,027	\$1,281,652	\$98,625	8.3%
OVERTIME	\$62,571	\$75,294	\$50,000	\$50,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$37,157	\$46,854	\$50,000	\$50,000	\$0	0.0%
FICA	\$86,790	\$96,559	\$97,398	\$104,856	\$7,458	7.7%
VRS-EMPLOYER	\$110,568	\$116,809	\$119,825	\$118,644	(\$1,181)	(1.0%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VRS - LODA	\$24,930	\$29,435	\$30,000	\$30,000	\$0	0.0%
RETIREE HEALTH INSURANCE	-	\$16,170	\$0	-	\$0	-
INSURANCE - EMPLOYER	\$14,229	\$13,500	\$15,714	\$13,481	(\$2,233)	(14.2%)
VA LOCAL DISABILITY PLAN	\$500	\$523	\$538	\$591	\$53	9.8%
WORKER'S COMPENSATION	\$36,808	\$46,685	\$42,678	\$45,265	\$2,587	6.1%
BENEFITS ADMIN FEE	\$5,467	\$15,000	\$15,300	\$15,300	\$0	0.0%
HEALTH INSURANCE	\$202,365	\$204,833	\$205,420	\$250,311	\$44,891	21.9%
VRS HEALTH INS CREDIT	\$0	\$0	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$1,658,951	\$1,846,573	\$1,809,900	\$1,960,100	\$150,200	8.3%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$1,150	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$230	-	-	-	\$0	-
REPAIRS & MAINTENANCE	\$1,651	\$473	\$2,200	\$2,200	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$8,623	\$6,342	\$5,000	\$5,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$2,318	\$2,516	\$2,500	\$2,500	\$0	0.0%
PRINTING & BINDING	\$294	\$1,553	\$500	\$500	\$0	0.0%
LAUNDRY & DRY CLEANING	\$197	\$480	\$500	\$500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$13,313	\$12,514	\$10,700	\$10,700	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$34,287	\$33,665	\$35,000	\$35,000	\$0	0.0%
EQUIPMENT FUND PARTS	\$7,706	\$11,724	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$15,399	\$19,127	\$10,000	\$10,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$57,392	\$64,516	\$55,000	\$55,000	\$0	0.0%
OTHER CHARGES	\$76,429	\$90,602	\$103,000	\$113,000	\$10,000	9.7%
CAPITAL CHARGES	\$146,179	\$123,584	\$120,000	\$120,000	\$0	0.0%
EXPENSES TOTAL	\$1,952,264	\$2,137,789	\$2,098,600	\$2,258,800	\$160,200	7.6%

Courthouse Security - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$76,123	\$85,614	\$88,987	\$93,459	\$4,472	5.0%
OVERTIME	\$1,696	\$1,055	\$3,000	\$3,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$152,037	\$140,442	\$145,000	\$149,000	\$4,000	2.8%
FICA	\$17,434	\$17,327	\$16,750	\$18,402	\$1,652	9.9%
VRS-EMPLOYER	\$7,901	\$8,625	\$8,998	\$8,662	(\$336)	(3.7%)
INSURANCE - EMPLOYER	\$1,017	\$1,007	\$1,187	\$986	(\$201)	(16.9%)
WORKER'S COMPENSATION	\$7,279	\$7,971	\$7,542	\$7,665	\$123	1.6%
BENEFITS ADMIN FEE	\$325	\$900	\$900	\$900	\$0	0.0%
HEALTH INSURANCE	\$12,991	\$10,139	\$14,736	\$10,026	(\$4,710)	(32.0%)
VRS HEALTH INS CREDIT	-	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$276,804	\$273,080	\$287,100	\$292,100	\$5,000	1.7%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$36,164	\$11,960	\$31,500	\$21,500	(\$10,000)	(31.8%)
CONTRACTUAL SERVICES TOTAL	\$36,164	\$11,960	\$31,500	\$21,500	(\$10,000)	(31.8%)
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	\$281,372	-	-	\$0	-
CAPITAL CHARGES TOTAL	-	\$281,372	-	-	\$0	-
EXPENSES TOTAL	\$312,968	\$566,412	\$318,600	\$313,600	(\$5,000)	(1.6%)

JUROR SERVICES

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goal:

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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
JUROR SERV- GRAND JURY	\$14,000	\$7,500	\$5,500	\$5,500	\$0	0.0%
JUROR SERV- CRIMINAL JURY	\$19,000	\$20,000	\$18,000	\$18,000	\$0	0.0%
JUROR SERV- CIVIL JURY	\$17,000	\$10,000	\$14,000	\$14,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$50,000	\$37,500	\$37,500	\$37,500	\$0	0.0%
EXPENSES TOTAL	\$50,000	\$37,500	\$37,500	\$37,500	\$0	0.0%

COMMONWEALTH ATTORNEY

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goals:

- 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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Estimated
Juvenile & Domestic Court	1,695	1,874	2,090		2,500
General District Court	3,562	2,993	3,035		3,400
Circuit Court	2,900	3,143	4,382		4,600
Total	8,157	8,010	9,507		10,500

FUNDING SOURCES

Commonwealth Attorney Funding Sources

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
State	\$1,034,088	\$1,109,363	\$1,157,200	\$1,177,200	\$20,000	1.7%
Federal	\$97,930	\$139,977	\$80,600	\$80,600	\$0	0.0%
REVENUES TOTAL	\$1,132,018	\$1,249,341	\$1,237,800	\$1,257,800	\$20,000	1.6%

STAFFING SUMMARY

Commonwealth Attorney

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Commonwealth Attorney	17	17	17	17	17
FTE AMOUNT	17	17	17	17	17

EXPENDITURES

Commonwealth Attorney - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,856,888	\$2,042,350	\$2,106,600	\$2,216,100	\$109,500	5.2%
CONTRACTUAL SERVICES	\$9,560	\$14,496	\$11,600	\$11,600	\$0	0.0%
OTHER CHARGES	\$54,955	\$49,329	\$50,200	\$50,200	\$0	0.0%
CAPITAL CHARGES	\$3,264	\$0	-	-	\$0	-
EXPENSES TOTAL	\$1,924,667	\$2,106,175	\$2,168,400	\$2,277,900	\$109,500	5.1%

Commonwealth Attorney - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,398,082	\$1,518,899	\$1,564,694	\$1,641,966	\$77,272	4.9%
OVERTIME	\$238	\$242	\$500	\$500	\$0	0.0%
FICA	\$103,642	\$112,571	\$118,104	\$118,212	\$108	0.1%
VRS-EMPLOYER	\$146,375	\$165,808	\$171,521	\$166,094	(\$5,427)	(3.2%)
INSURANCE - EMPLOYER	\$18,784	\$17,916	\$20,933	\$17,378	(\$3,555)	(17.0%)
VA LOCAL DISABILITY PLAN	\$1,923	\$2,110	\$2,188	\$2,293	\$105	4.8%
WORKER'S COMPENSATION	\$1,819	\$1,999	\$2,168	\$2,014	(\$154)	(7.1%)
BENEFITS ADMIN FEE	\$5,576	\$15,300	\$15,300	\$15,300	\$0	0.0%
HEALTH INSURANCE	\$180,448	\$207,507	\$211,192	\$252,343	\$41,151	19.5%
VRS HEALTH INS CREDIT	-	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$1,856,888	\$2,042,350	\$2,106,600	\$2,216,100	\$109,500	5.2%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$4,194	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$283	\$425	\$1,700	\$1,700	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$9,262	\$9,545	\$9,600	\$9,600	\$0	0.0%
PRINTING & BINDING	\$14	\$333	\$300	\$300	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$9,560	\$14,496	\$11,600	\$11,600	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$3,166	\$3,229	\$1,900	\$1,900	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OFFICE EQUIPMENT	\$419	\$3,466	\$4,900	\$4,900	\$0	0.0%
MILEAGE & TRANSPORTATION	\$7,210	\$7,473	\$4,900	\$4,900	\$0	0.0%
TRAINING & EDUCATION	\$17,793	\$16,037	\$16,300	\$16,300	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$9,630	\$6,945	\$7,400	\$7,400	\$0	0.0%
MISC CHARGES & FEES	-	\$50	-	-	\$0	-
OFFICE SUPPLIES	\$3,503	\$2,947	\$3,700	\$3,700	\$0	0.0%
FOOD & FOOD SERVICE	-	\$116	\$700	\$700	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$9,458	\$4,187	\$6,400	\$6,400	\$0	0.0%
OTHER OPERATING SUPPLIES	\$3,703	\$4,879	\$4,000	\$4,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$74	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$54,955	\$49,329	\$50,200	\$50,200	\$0	0.0%
CAPITAL CHARGES	\$3,264	\$0	-	-	\$0	-
EXPENSES TOTAL	\$1,924,667	\$2,106,175	\$2,168,400	\$2,277,900	\$109,500	5.1%

VICTIM WITNESS

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goals:

- 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
State	\$47,615	\$60,270	\$77,500	\$170,800	\$93,300	120.4%
Federal	\$99,982	\$97,187	\$93,300	\$0	(\$93,300)	(100.0%)
REVENUES TOTAL	\$147,597	\$157,457	\$170,800	\$170,800	\$0	0.0%

STAFFING SUMMARY

Victim Witness

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Victim Witness	3	3	3	3	3
FTE AMOUNT	3	3	3	3	3

EXPENDITURES

Victim Witness - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$246,148	\$268,627	\$266,200	\$306,300	\$40,100	15.1%
CONTRACTUAL SERVICES	\$1,800	\$1,671	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES	\$3,501	\$10,627	\$4,200	\$4,200	\$0	0.0%
EXPENSES TOTAL	\$251,449	\$280,925	\$272,400	\$312,500	\$40,100	14.7%

Victim Witness - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$190,740	\$209,451	\$202,457	\$217,791	\$15,334	7.6%
OVERTIME	\$151	\$35	-	-	\$0	-
FICA	\$14,447	\$15,810	\$15,611	\$16,660	\$1,049	6.7%
VRS-EMPLOYER	\$20,243	\$21,074	\$23,597	\$24,594	\$997	4.2%
INSURANCE - EMPLOYER	\$2,600	\$2,263	\$2,713	\$2,309	(\$404)	(14.9%)
VA LOCAL DISABILITY PLAN	\$211	\$270	\$402	\$651	\$249	61.9%
WORKER'S COMPENSATION	\$117	\$129	\$142	\$109	(\$33)	(23.2%)
BENEFITS ADMIN FEE	\$984	\$2,475	\$2,700	\$2,700	\$0	0.0%
HEALTH INSURANCE	\$16,655	\$17,120	\$18,578	\$41,486	\$22,908	123.3%
VRS HEALTH INS CREDIT	-	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$246,148	\$268,627	\$266,200	\$306,300	\$40,100	15.1%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$1,700	\$897	\$1,050	\$1,050	\$0	0.0%
PRINTING & BINDING	-	\$89	\$750	\$750	\$0	0.0%
CONTRACTED PARKING	\$100	\$684	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$1,800	\$1,671	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES						
TELECOMMUNICATIONS	\$1,485	\$1,254	\$1,600	\$1,600	\$0	0.0%
OFFICE EQUIPMENT	\$132	\$132	-	-	\$0	-
MILEAGE & TRANSPORTATION	\$840	\$764	\$250	\$250	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
TRAINING & EDUCATION	\$331	\$1,218	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$180	-	\$350	\$350	\$0	0.0%
OFFICE SUPPLIES	\$11	\$2,004	\$2,000	\$2,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$192	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$522	\$5,063	-	-	\$0	-
OTHER CHARGES TOTAL	\$3,501	\$10,627	\$4,200	\$4,200	\$0	0.0%
EXPENSES TOTAL	\$251,449	\$280,925	\$272,400	\$312,500	\$40,100	14.7%

POLICE DEPARTMENT

FY 2027 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

Focus Area 2: Preserving Our Safe and Secure City – Maintaining a strong commitment to public safety, proactive planning, and community partnerships that protect residents, businesses, and neighborhoods.

Goals:

- Reduce traffic and pedestrian-related incidents and high traffic intersections.
- Reduce gun violence and youth criminal activity.
- Align public safety staffing and EMS resources with City growth to meet community needs.

CRIME STATISTICS

Crime Statistics	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Grand Theft	45	86	90	58	73
Motor Vehicle Theft	20	29	26	28	23
Robbery	14	12	11	10	12
Rape	12	8	11	10	7
Breaking & Entering*	73	75	59	62	56
*Includes Unlawful Entry					

FUNDING SOURCES

Police/Police Grants Funding Sources

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$443,384	\$444,730	\$193,000	\$360,000	\$167,000	86.5%
State	\$1,102,379	\$1,156,826	\$1,151,000	\$1,153,000	\$2,000	0.2%
Federal	\$126,872	\$158,520	\$99,000	\$99,000	\$0	0.0%
REVENUES TOTAL	\$1,672,635	\$1,760,076	\$1,443,000	\$1,612,000	\$169,000	11.7%

Police Grants

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Police Grants	1	0	0	0	0
FTE AMOUNT	1	0	0	0	0

STAFFING SUMMARY

Police

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Police	89.5	91.5	92.5	94	95
FTE AMOUNT	89.5	91.5	92.5	94	95

EXPENDITURES

Police/Police Grants - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$9,098,359	\$9,754,752	\$10,370,800	\$10,820,900	\$450,100	4.3%
CONTRACTUAL SERVICES	\$164,380	\$160,069	\$117,700	\$120,700	\$3,000	2.6%
INTERNAL SERVICES	\$329,363	\$345,545	\$295,050	\$300,000	\$4,950	1.7%
OTHER CHARGES	\$446,393	\$423,754	\$433,450	\$507,600	\$74,150	17.1%
CAPITAL CHARGES	\$703,188	\$74,163	\$382,000	\$1,077,500	\$695,500	182.1%
EXPENSES TOTAL	\$10,741,683	\$10,758,283	\$11,599,000	\$12,826,700	\$1,227,700	10.6%

Police Department Expenditures by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
POLICE DEPARTMENT	\$10,162,074	\$10,167,132	\$11,061,200	\$11,858,200	\$797,000	7.2%
POLICE GRANTS	\$579,609	\$591,152	\$537,800	\$968,500	\$430,700	80.1%
EXPENSES TOTAL	\$10,741,683	\$10,758,283	\$11,599,000	\$12,826,700	\$1,227,700	10.6%

Police - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$5,699,021	\$5,902,977	\$6,517,531	\$6,893,376	\$375,845	5.8%
OVERTIME	\$549,207	\$718,354	\$458,800	\$458,800	\$0	0.0%
NON-CLASSIFIED REGULAR	\$76,760	\$84,099	\$100,000	\$140,000	\$40,000	40.0%
FICA	\$467,933	\$497,418	\$538,909	\$564,299	\$25,390	4.7%
VRS-EMPLOYER	\$572,016	\$574,787	\$665,645	\$647,109	(\$18,536)	(2.8%)
VRS - LODA	\$65,466	\$78,155	\$67,000	\$80,000	\$13,000	19.4%
RETIREE HEALTH INSURANCE	-	\$104,370	\$79,458	\$0	(\$79,458)	(100.0%)
INSURANCE - EMPLOYER	\$75,199	\$66,208	\$86,997	\$72,315	(\$14,682)	(16.9%)
VA LOCAL DISABILITY PLAN	\$1,319	\$1,578	\$2,696	\$2,639	(\$57)	(2.1%)
SUTA	-	\$8,186	-	-	\$0	-
WORKER'S COMPENSATION	\$193,962	\$228,620	\$232,894	\$240,814	\$7,920	3.4%
CLOTHING ALLOWANCES	\$7,813	\$6,688	\$7,500	\$7,500	\$0	0.0%
TUITION ASSISTANCE	-	\$1,600	\$1,600	\$4,800	\$3,200	200.0%
BENEFITS ADMIN FEE	\$27,432	\$72,825	\$83,250	\$83,700	\$450	0.5%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
HEALTH INSURANCE	\$926,463	\$964,564	\$1,140,526	\$1,222,273	\$81,747	7.2%
VRS HEALTH INS CREDIT	\$3,875	\$4,465	\$5,194	\$4,775	(\$419)	(8.1%)
PERSONNEL TOTAL	\$8,666,463	\$9,314,893	\$9,988,000	\$10,422,400	\$434,400	4.4%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$736	\$584	\$2,000	\$1,000	(\$1,000)	(50.0%)
MEDICAL EXAMINER-CORONER	\$520	\$340	\$1,000	\$500	(\$500)	(50.0%)
INTERPRETER FEES	\$9,530	\$3,939	\$12,000	\$10,000	(\$2,000)	(16.7%)
SOFTWARE AS A SERVICE	\$158	\$1,330	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$32,909	\$17,843	\$10,000	\$10,000	\$0	0.0%
VETERINARIAN SERVICES	\$2,223	\$7,861	\$9,000	\$14,000	\$5,000	55.6%
REPAIRS & MAINTENANCE	\$2,236	\$3,707	\$1,000	\$1,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$47,898	\$24,264	\$25,000	\$25,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$9,313	\$12,919	-	-	\$0	-
PRINTING & BINDING	\$8,340	\$8,538	\$6,500	\$6,500	\$0	0.0%
LOCAL MEDIA	\$776	\$621	\$200	\$1,200	\$1,000	500.0%
LAUNDRY & DRY CLEANING	\$409	\$467	\$500	\$1,000	\$500	100.0%
PROBATION MONITOR/ASAP	\$49,332	\$49,300	\$49,300	\$49,300	\$0	0.0%
FOOD SERVICES	-	-	\$1,200	\$1,200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$164,380	\$131,712	\$117,700	\$120,700	\$3,000	2.6%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$179,403	\$173,203	\$162,250	\$165,000	\$2,750	1.7%
EQUIPMENT FUND PARTS	\$58,441	\$79,888	\$57,800	\$60,000	\$2,200	3.8%
EQUIPMENT FUND LABOR	\$91,519	\$92,454	\$75,000	\$75,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$329,363	\$345,545	\$295,050	\$300,000	\$4,950	1.7%
OTHER CHARGES						
POSTAL SERVICES	\$2,885	\$2,221	\$3,500	\$3,500	\$0	0.0%
TELECOMMUNICATIONS	\$5	\$414	-	\$1,000	\$1,000	-
PROPERTY INSURANCE	\$35	\$21	-	-	\$0	-
MOTOR VEHICLE INSURANCE	\$49,315	\$50,204	\$50,000	\$50,000	\$0	0.0%
GROUP ACCIDENT	\$340	\$1,170	\$500	\$500	\$0	0.0%
OFFICE EQUIPMENT	\$770	\$2,431	\$7,000	\$7,000	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,519	\$1,063	-	-	\$0	-
TRAINING & EDUCATION	\$30,850	\$49,396	\$40,000	\$80,000	\$40,000	100.0%
NW VA REG DRUG TASK FORCE	\$12,378	\$3,688	\$24,500	\$24,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$51,467	\$50,580	\$58,000	\$70,000	\$12,000	20.7%
MISC CHARGES & FEES	\$2,492	\$678	\$100	\$100	\$0	0.0%
MOVING EXPENSES	-	\$4,898	-	-	\$0	-
BACKGROUND CHECKS	\$60	\$30	-	-	\$0	-
OFFICE SUPPLIES	\$9,444	\$4,751	\$10,500	\$20,000	\$9,500	90.5%
FOOD & FOOD SERVICE	\$1,491	\$2,360	\$2,000	\$2,000	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$3,658	\$1,349	\$4,500	\$4,500	\$0	0.0%
MEDICAL & LABORATORY	\$2,102	\$889	\$3,000	\$3,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$21	\$49	\$100	\$100	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	\$230	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$7,574	\$7,051	\$7,000	\$7,000	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$2,454	\$3,923	\$2,500	\$5,650	\$3,150	126.0%
POLICE SUPPLIES	\$141,452	\$81,631	\$130,000	\$130,000	\$0	0.0%
UNIFORMS & APPAREL	\$44,848	\$75,628	\$52,250	\$52,250	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$613	\$1,399	\$1,000	\$1,500	\$500	50.0%
OTHER OPERATING SUPPLIES	\$24,672	\$18,356	\$25,000	\$25,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$243	-	-	-	\$0	-
K9 DOG SUPPLIES	\$5,818	\$10,573	\$7,000	\$15,000	\$8,000	114.3%
OTHER CHARGES TOTAL	\$396,504	\$374,982	\$428,450	\$502,600	\$74,150	17.3%
CAPITAL CHARGES						
FURNITURE & FIXTURES	\$3,654	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$409,040	-	\$232,000	\$437,500	\$205,500	88.6%
COMPUTER EQUIP/HARDWARE	\$1,899	-	-	-	\$0	-
MACHINERY & EQUIPMENT	\$190,771	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	-	-	-	\$75,000	\$75,000	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
CAPITAL CHARGES TOTAL	\$605,364	-	\$232,000	\$512,500	\$280,500	120.9%
EXPENSES TOTAL	\$10,162,074	\$10,167,132	\$11,061,200	\$11,858,200	\$797,000	7.2%

Police Grants - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$138,981	\$158,793	\$164,479	\$177,619	\$13,140	8.0%
OVERTIME	\$222,239	\$201,003	\$141,500	\$141,500	\$0	0.0%
NON-CLASSIFIED REGULAR	-	\$1,129	-	-	\$0	-
FICA	\$26,827	\$27,025	\$23,342	\$24,152	\$810	3.5%
VRS-EMPLOYER	\$14,361	\$16,019	\$16,708	\$16,313	(\$395)	(2.4%)
INSURANCE - EMPLOYER	\$1,849	\$1,870	\$2,204	\$1,857	(\$347)	(15.7%)
WORKER'S COMPENSATION	\$11,593	\$13,078	\$12,821	\$13,052	\$231	1.8%
BENEFITS ADMIN FEE	\$620	\$1,800	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	\$15,329	\$19,017	\$19,814	\$22,084	\$2,270	11.5%
VRS HEALTH INS CREDIT	\$97	\$126	\$132	\$123	(\$9)	(6.8%)
PERSONNEL TOTAL	\$431,896	\$439,859	\$382,800	\$398,500	\$15,700	4.1%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$28,357	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	-	\$28,357	-	-	\$0	-
OTHER CHARGES						
MILEAGE & TRANSPORTATION	\$575	\$665	-	-	\$0	-
TRAINING & EDUCATION	\$2,384	\$5,272	-	-	\$0	-
POLICE SUPPLIES	\$229	\$7,044	\$5,000	\$5,000	\$0	0.0%
UNIFORMS & APPAREL	\$12,508	\$9,515	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$18,356	\$11,669	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$15,837	\$14,608	-	-	\$0	-
OTHER CHARGES TOTAL	\$49,889	\$48,772	\$5,000	\$5,000	\$0	0.0%
CAPITAL CHARGES						
COMPUTER EQUIP/HARDWARE	\$43,997	\$7,928	-	-	\$0	-
MACHINERY & EQUIPMENT	\$53,828	\$40,400	\$150,000	\$565,000	\$415,000	276.7%
EDP EQUIPMENT & HARDWARE	-	\$25,835	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$97,825	\$74,163	\$150,000	\$565,000	\$415,000	276.7%
EXPENSES TOTAL	\$579,609	\$591,152	\$537,800	\$968,500	\$430,700	80.1%

FIRE & RESCUE DEPARTMENT

FY 2027 ANNUAL BUDGET



DESCRIPTION

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.

STRATEGIC PLAN GOALS

Focus Area 2 – Preserving Our Safe and Secure City – Maintaining a strong commitment to public safety, proactive planning, and community partnerships that protect residents, businesses, and neighborhoods.

Goal - Align public safety staffing and EMS resources with City growth to meet community needs.

Fire Department Goals:

Maintain 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

- Cardiac arrest resuscitation rate > or = 30%

Enhance Community Risk Reduction Activities

- Increase number of Mobile Integrated Health (MIH) program referrals received and processed.
- Increase number of Mobile Integrated Health (MIH) program participants.
- Increase number of Mobile Integrated Health (MIH) program resource connections.
- Analyze annual fire inspections.
- Increase public education attendees.
- Increase smoke/CO alarm and/or battery assessments and installs.
- Increase car seat installation inspections.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

	2022	2023	2024	2025
Primary Objectives	Actual	Actual	Actual	Actual
Preventable Apparatus Accidents	9	0	2	4
OSHA Recordable casualties	3	4	2	13
Unit Mobilization Interval <= 2 minutes	91.25%	94.64%	93.69%	94.91%
Response Time Average (Emergent) <6 minutes	4.31	4.34	4.45	0:04:57
All Cardiac Resuscitation Rate	38%	48.57%	46.88%	24.14%
Community Paramedic Program Referrals	1,515	70	91	450
Community Paramedic Program Participants/Resource Connections	47	84	65	436
Inspections	1,160	938	1,088	1,195
Public Education Attendees	3,510	6,699	6,591	5,464
Smoke and/or CO Alarm Installs	161	191	71	42
Car Seat Installs	25	29	40	40

STAFFING SUMMARY

Fire & Rescue

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Fire & Rescue	67.5	72.5	74.5	85	79
Fire & Rescue Grants	0	0	0	0	6
FTE AMOUNT	67.5	72.5	74.5	85	85

EXPENDITURES

Fire Department - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$7,252,519	\$8,454,099	\$8,858,100	\$9,734,400	\$876,300	9.9%
CONTRACTUAL SERVICES	\$249,436	\$194,740	\$257,800	\$224,000	(\$33,800)	(13.1%)
INTERNAL SERVICES	\$133,475	\$130,777	\$121,500	\$140,000	\$18,500	15.2%
OTHER CHARGES	\$618,036	\$470,153	\$582,400	\$621,700	\$39,300	6.8%
CAPITAL CHARGES	\$210,886	\$59,381	-	\$46,000	\$46,000	-
EXPENSES TOTAL	\$8,464,352	\$9,309,150	\$9,819,800	\$10,766,100	\$946,300	9.6%

Fire Department Expenditures by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
FIRE DEPARTMENT	\$8,013,584	\$9,116,821	\$9,613,100	\$10,147,800	\$534,700	5.6%
FIRE GRANTS	\$324,116	\$133,304	\$114,300	\$549,900	\$435,600	381.1%
HAZARDOUS MATERIAL	\$126,653	\$59,025	\$92,400	\$68,400	(\$24,000)	(26.0%)
EXPENSES TOTAL	\$8,464,352	\$9,309,150	\$9,819,800	\$10,766,100	\$946,300	9.6%

Fire & Rescue Division - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$4,658,731	\$5,229,464	\$5,701,459	\$6,027,244	\$325,785	5.7%
OVERTIME	\$633,750	\$770,098	\$468,600	\$468,600	\$0	0.0%
NON-CLASSIFIED REGULAR	\$41,669	\$60,636	\$95,700	\$95,700	\$0	0.0%
FICA	\$394,140	\$451,097	\$477,592	\$501,907	\$24,315	5.1%
VRS-EMPLOYER	\$462,350	\$513,132	\$581,073	\$563,463	(\$17,610)	(3.0%)
VRS - LODA	\$54,223	\$80,439	\$55,000	\$93,000	\$38,000	69.1%
RETIREE HEALTH INSURANCE	-	\$104,370	\$105,840	\$105,840	\$0	0.0%
INSURANCE - EMPLOYER	\$59,524	\$59,253	\$76,131	\$63,701	(\$12,430)	(16.3%)
VA LOCAL DISABILITY PLAN	\$747	\$726	\$1,860	\$1,317	(\$543)	(29.2%)
WORKER'S COMPENSATION	\$188,954	\$244,720	\$254,791	\$278,752	\$23,961	9.4%
BENEFITS ADMIN FEE	\$22,045	\$65,103	\$72,153	\$71,100	(\$1,053)	(1.5%)
HEALTH INSURANCE	\$681,551	\$836,910	\$919,955	\$1,023,969	\$104,014	11.3%
VRS HEALTH INS CREDIT	\$3,133	\$4,023	\$4,546	\$4,207	(\$339)	(7.5%)
PERSONNEL TOTAL	\$7,200,816	\$8,419,970	\$8,814,700	\$9,298,800	\$484,100	5.5%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$33,330	\$39,646	\$44,900	\$70,000	\$25,100	55.9%
INTERPRETER FEES	\$78	\$255	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$31,286	\$20,386	\$38,200	\$28,200	(\$10,000)	(26.2%)
TRAINING/EDUCATION	(\$3,111)	\$9,324	\$0	-	\$0	-
REPAIRS & MAINTENANCE	\$46,231	\$11,849	\$21,700	\$21,700	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$90,171	\$58,279	\$90,000	\$55,800	(\$34,200)	(38.0%)
FIRE APPARATUS TESTING	\$11,166	\$13,014	\$15,000	\$15,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$233	-	-	\$2,600	\$2,600	-
PRINTING & BINDING	\$880	\$895	\$800	\$800	\$0	0.0%
LOCAL MEDIA	\$236	-	-	-	\$0	-
LAUNDRY & DRY CLEANING	\$8,853	\$7,885	\$10,000	\$20,000	\$10,000	100.0%
VOLUNTEER FIRE STATIONS	\$7,000	\$9,000	\$9,000	\$9,000	\$0	0.0%
REFUSE SERVICE	\$400	\$300	\$400	\$900	\$500	125.0%
CONTRACTUAL SERVICES TOTAL	\$226,753	\$170,833	\$230,000	\$224,000	(\$6,000)	(2.6%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$96,990	\$88,280	\$90,000	\$95,000	\$5,000	5.6%
EQUIPMENT FUND PARTS	\$14,404	\$14,007	\$14,000	\$16,500	\$2,500	17.9%
EQUIPMENT FUND LABOR	\$15,839	\$27,663	\$16,000	\$28,500	\$12,500	78.1%
INTERNAL SERVICES TOTAL	\$127,232	\$129,950	\$120,000	\$140,000	\$20,000	16.7%
OTHER CHARGES						
ELECTRICAL SERVICES	\$6,170	\$6,636	\$7,000	\$7,500	\$500	7.1%
POSTAL SERVICES	\$779	\$1,415	\$1,200	\$1,200	\$0	0.0%
PROPERTY INSURANCE	\$17,372	\$7,721	\$16,500	\$16,500	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$11,030	\$10,484	\$10,300	\$13,400	\$3,100	30.1%
GROUP ACCIDENT	\$21,865	\$21,865	\$22,000	\$22,000	\$0	0.0%
OFFICE EQUIPMENT	\$777	\$0	\$500	\$1,000	\$500	100.0%
MILEAGE & TRANSPORTATION	\$30	\$88	-	-	\$0	-
TRAINING & EDUCATION	\$35,827	\$18,533	\$45,000	\$45,000	\$0	0.0%
VOLUNTEER FIRE DEPARTMENT	\$202,000	\$200,000	\$200,000	\$200,000	\$0	0.0%
VOL FIREMEN INCENTIVE PGM	-	-	\$500	\$500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,000	\$855	\$2,550	\$2,550	\$0	0.0%
MISC CHARGES & FEES	\$5	\$150	-	-	\$0	-
MOVING EXPENSES	-	\$5,000	-	-	\$0	-
OFFICE SUPPLIES	\$2,670	\$1,735	\$1,500	\$1,500	\$0	0.0%
FOOD & FOOD SERVICE	\$3,771	\$5,360	\$3,000	\$3,000	\$0	0.0%
MEDICAL & LABORATORY	\$151	-	\$10,000	\$10,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$2,183	\$2,222	\$1,300	\$1,300	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$8	\$294	-	\$7,500	\$7,500	-
VEHICLE & EQUIPMENT FUELS	\$1,410	\$1,876	\$2,000	\$2,000	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$1,885	\$3,802	\$2,000	\$2,000	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
UNIFORMS & APPAREL	\$105,847	\$73,060	\$75,000	\$100,000	\$25,000	33.3%
BOOKS & SUBSCRIPTIONS	\$3,912	\$4,918	\$6,750	\$6,750	\$0	0.0%
OTHER OPERATING SUPPLIES	\$39,928	\$28,599	\$40,000	\$40,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$161	\$101	\$1,300	\$1,300	\$0	0.0%
OTHER CHARGES TOTAL	\$458,782	\$394,715	\$448,400	\$485,000	\$36,600	8.2%
CAPITAL CHARGES	-	\$1,353	-	-	\$0	-
EXPENSES TOTAL	\$8,013,584	\$9,116,821	\$9,613,100	\$10,147,800	\$534,700	5.6%

Fire Grants - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	-	-	\$310,200	\$310,200	-
OVERTIME	\$8,287	-	-	-	\$0	-
FICA	\$612	-	-	\$23,481	\$23,481	-
VRS-EMPLOYER	-	-	-	\$28,656	\$28,656	-
INSURANCE - EMPLOYER	-	-	-	\$3,263	\$3,263	-
WORKER'S COMPENSATION	\$291	-	-	\$13,821	\$13,821	-
BENEFITS ADMIN FEE	-	-	-	\$5,400	\$5,400	-
HEALTH INSURANCE	-	-	-	\$50,779	\$50,779	-
VRS HEALTH INS CREDIT	-	-	-	\$0	\$0	-
PERSONNEL TOTAL	\$9,189	-	-	\$435,600	\$435,600	-
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$5,924	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$5,295	\$5,325	-	-	\$0	-
TRAINING/EDUCATION	\$70	-	-	-	\$0	-
REPAIRS & MAINTENANCE	\$3,420	-	-	-	\$0	-
VEHICLE REPAIRS/MAINT.	\$400	-	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$750	-	-	-	\$0	-
PRINTING & BINDING	-	\$243	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$9,935	\$11,491	-	-	\$0	-
OTHER CHARGES						
EQUIPMENT	-	\$2,750	-	-	\$0	-
TRAINING & EDUCATION	\$4,381	\$4,639	\$3,000	\$3,000	\$0	0.0%
VOL FIREMEN INCENTIVE PGM	\$1,537	-	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$125	-	-	-	\$0	-
MISC CHARGES & FEES	-	\$30	-	-	\$0	-
FOOD & FOOD SERVICE	-	\$104	-	-	\$0	-
MEDICAL & LABORATORY	\$599	\$4,756	\$4,600	\$4,600	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$198	-	-	-	\$0	-
UNIFORMS & APPAREL	\$86,040	-	\$78,000	\$78,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$7,331	\$1,553	\$7,700	\$7,700	\$0	0.0%
OTHER OPERATING SUPPLIES	\$38,895	\$49,953	\$16,000	\$16,000	\$0	0.0%
OTHER CHARGES TOTAL	\$139,105	\$63,784	\$114,300	\$114,300	\$0	0.0%
CAPITAL CHARGES	\$165,886	\$58,028	-	-	\$0	-
EXPENSES TOTAL	\$324,116	\$133,304	\$114,300	\$549,900	\$435,600	381.1%

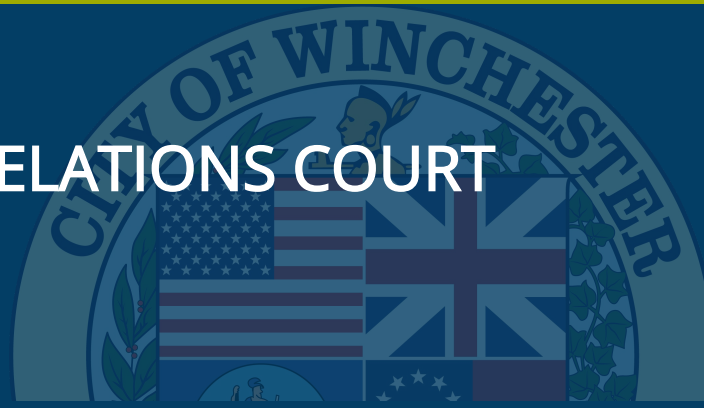
Hazardous Materials - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$22,063	\$23,866	\$24,264	\$0	(\$24,264)	(100.0%)
OVERTIME	\$10,482	-	\$7,500	\$0	(\$7,500)	(100.0%)
FICA	\$2,424	\$1,779	\$2,438	\$0	(\$2,438)	(100.0%)
VRS-EMPLOYER	\$2,323	\$2,986	\$3,072	\$0	(\$3,072)	(100.0%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
INSURANCE - EMPLOYER	\$296	\$280	\$325	\$0	(\$325)	(100.0%)
VA LOCAL DISABILITY PLAN	\$117	\$125	\$128	\$0	(\$128)	(100.0%)
WORKER'S COMPENSATION	\$397	\$15	\$494	\$0	(\$494)	(100.0%)
BENEFITS ADMIN FEE	\$108	\$297	\$297	\$0	(\$297)	(100.0%)
HEALTH INSURANCE	\$4,287	\$4,763	\$4,863	\$0	(\$4,863)	(100.0%)
VRS HEALTH INS CREDIT	\$16	\$19	\$19	\$0	(\$19)	(100.0%)
PERSONNEL TOTAL	\$42,513	\$34,128	\$43,400	\$0	(\$43,400)	(100.0%)
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$9,394	\$8,301	\$10,700	\$0	(\$10,700)	(100.0%)
REPAIRS & MAINTENANCE	-	-	\$1,500	\$0	(\$1,500)	(100.0%)
VEHICLE REPAIRS/MAINT.	\$354	\$1,115	\$5,100	\$0	(\$5,100)	(100.0%)
FREDERICK COUNTY	-	-	\$7,500	\$0	(\$7,500)	(100.0%)
VOLUNTEER FIRE STATIONS	\$3,000	\$3,000	\$3,000	\$0	(\$3,000)	(100.0%)
CONTRACTUAL SERVICES TOTAL	\$12,748	\$12,416	\$27,800	\$0	(\$27,800)	(100.0%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$310	\$174	\$500	\$0	(\$500)	(100.0%)
EQUIPMENT FUND PARTS	\$3,153	\$324	\$500	\$0	(\$500)	(100.0%)
EQUIPMENT FUND LABOR	\$2,780	\$330	\$500	\$0	(\$500)	(100.0%)
INTERNAL SERVICES TOTAL	\$6,243	\$827	\$1,500	\$0	(\$1,500)	(100.0%)
OTHER CHARGES						
POSTAL SERVICES	-	\$13	\$100	\$0	(\$100)	(100.0%)
TELECOMMUNICATIONS	-	-	\$3,000	\$0	(\$3,000)	(100.0%)
MOTOR VEHICLE INSURANCE	\$1,911	\$1,859	\$2,300	\$0	(\$2,300)	(100.0%)
OFFICE EQUIPMENT	\$532	\$4	\$500	\$0	(\$500)	(100.0%)
MILEAGE & TRANSPORTATION	\$802	-	\$100	\$100	\$0	0.0%
TRAINING & EDUCATION	\$1,085	-	\$1,100	\$1,100	\$0	0.0%
OFFICE SUPPLIES	-	-	\$200	\$0	(\$200)	(100.0%)
MEDICAL & LABORATORY	\$2,348	-	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$70	-	\$100	\$0	(\$100)	(100.0%)
VEHICLE/EQUIPMT SUPPLIES	-	-	\$100	\$0	(\$100)	(100.0%)
BOOKS & SUBSCRIPTIONS	-	-	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$13,400	\$9,777	\$12,000	\$21,000	\$9,000	75.0%
OTHER CHARGES TOTAL	\$20,149	\$11,654	\$19,700	\$22,400	\$2,700	13.7%
CAPITAL CHARGES	\$45,000	-	-	\$46,000	\$46,000	-
EXPENSES TOTAL	\$126,653	\$59,025	\$92,400	\$68,400	(\$24,000)	(26.0%)

JUVENILE & DOMESTIC RELATIONS COURT SERVICES

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

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.

EXPENDITURES

J&DR Court Services (Probation) - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	-	\$600	\$580	(\$20)	(3.3%)
CONTRACTED PARKING	\$2,400	\$2,400	\$3,600	\$4,320	\$720	20.0%
CONTRACTUAL SERVICES TOTAL	\$2,400	\$2,400	\$4,200	\$4,900	\$700	16.7%
OTHER CHARGES						
TELECOMMUNICATIONS	\$235	\$335	\$300	\$300	\$0	0.0%
OFFICE SUPPLIES	-	\$343	\$2,000	\$1,000	(\$1,000)	(50.0%)
FOOD & FOOD SERVICE	\$407	\$777	\$500	\$500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$211	\$992	-	\$1,000	\$1,000	-
OTHER CHARGES TOTAL	\$853	\$2,446	\$2,800	\$2,800	\$0	0.0%
CAPITAL CHARGES	\$793	-	-	-	\$0	-
EXPENSES TOTAL	\$4,045	\$4,846	\$7,000	\$7,700	\$700	10.0%

INSPECTIONS

FY 2027 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

Strategic Plan Focus Area: Supporting Our High Quality of Life

Goals:

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

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 inquiries, 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 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Estimated
Graffiti Abatement	43	6	3	0	3
Nuisance	593	478	604	781	500
Property Maintenance	248	198	202	211	150
Rental Housing	557	421	128	946	500
Vacant Building Registry	11	4	7	5	40
Derelict/Blight	22	19	7	25	30
Total Number of Building Permits Issued	2,119	2,231	2,042	2,510	889
Residential Construction Value	\$81,059,342	\$80,731,655	\$36,777,314	\$73,213,233	\$10,836,202
Commercial Construction Value	\$75,167,699	\$80,932,976	\$127,811,269	\$276,528,344	\$52,091,551

STAFFING SUMMARY

Inspections

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Inspections	7.5	7.5	7.5	8.5	8.5
FTE AMOUNT	7.5	7.5	7.5	8.5	8.5

EXPENDITURES

Inspections - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$659,480	\$718,297	\$825,800	\$878,000	\$52,200	6.3%
CONTRACTUAL SERVICES	\$5,045	\$22,408	\$16,100	\$16,100	\$0	0.0%
INTERNAL SERVICES	\$8,487	\$4,940	\$6,900	\$6,900	\$0	0.0%
OTHER CHARGES	\$19,956	\$13,637	\$19,500	\$19,500	\$0	0.0%
CAPITAL CHARGES	-	-	\$30,000	\$30,000	\$0	0.0%
EXPENSES TOTAL	\$692,967	\$759,283	\$898,300	\$950,500	\$52,200	5.8%

Inspections - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$468,794	\$497,856	\$574,283	\$620,362	\$46,079	8.0%
OVERTIME	\$1,064	\$1,514	\$650	\$650	\$0	0.0%
FICA	\$34,401	\$36,788	\$43,930	\$47,360	\$3,430	7.8%
VRS-EMPLOYER	\$49,090	\$56,052	\$65,159	\$64,899	(\$260)	(0.4%)
RETIREE HEALTH INSURANCE	-	\$8,820	\$8,820	\$0	(\$8,820)	(100.0%)
INSURANCE - EMPLOYER	\$6,292	\$5,876	\$7,690	\$6,576	(\$1,114)	(14.5%)
VA LOCAL DISABILITY PLAN	\$953	\$1,005	\$1,375	\$1,497	\$122	8.9%
WORKER'S COMPENSATION	\$3,220	\$3,705	\$4,759	\$4,432	(\$327)	(6.9%)
BENEFITS ADMIN FEE	\$2,460	\$6,750	\$7,650	\$7,650	\$0	0.0%
HEALTH INSURANCE	\$92,875	\$99,536	\$111,024	\$124,140	\$13,116	11.8%
VRS HEALTH INS CREDIT	\$331	\$396	\$460	\$434	(\$26)	(5.7%)
PERSONNEL TOTAL	\$659,480	\$718,297	\$825,800	\$878,000	\$52,200	6.3%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
CONTRACTUAL SERVICES						
VEHICLE REPAIRS/MAINT.	-	-	\$100	\$100	\$0	0.0%
PRINTING & BINDING	\$1,440	\$168	\$1,000	\$1,000	\$0	0.0%
CLEAN-UP PRIVATE PARCELS	\$3,605	\$22,241	\$15,000	\$15,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$5,045	\$22,408	\$16,100	\$16,100	\$0	0.0%
INTERNAL SERVICES	\$8,487	\$4,940	\$6,900	\$6,900	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$3,594	\$2,796	\$4,000	\$4,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$2,358	\$2,117	\$2,500	\$2,500	\$0	0.0%
OFFICE EQUIPMENT	\$1,474	\$189	\$1,600	\$1,600	\$0	0.0%
MILEAGE & TRANSPORTATION	\$89	\$759	\$100	\$100	\$0	0.0%
TRAINING & EDUCATION	\$3,278	\$1,380	\$2,800	\$2,800	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$470	\$320	\$400	\$400	\$0	0.0%
COURT FILING FEES	\$25	-	\$100	\$100	\$0	0.0%
MISC CHARGES & FEES	\$10	-	-	-	\$0	-
OFFICE SUPPLIES	\$2,077	\$1,664	\$2,000	\$2,000	\$0	0.0%
FOOD & FOOD SERVICE	-	\$15	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	-	-	\$100	\$100	\$0	0.0%
UNIFORMS & APPAREL	\$1,479	\$496	\$1,400	\$1,400	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$3,148	\$1,924	\$2,500	\$2,500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,955	\$1,978	\$1,500	\$1,500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	-	\$500	\$500	\$0	0.0%
OTHER CHARGES TOTAL	\$19,956	\$13,637	\$19,500	\$19,500	\$0	0.0%
CAPITAL CHARGES	-	-	\$30,000	\$30,000	\$0	0.0%
EXPENSES TOTAL	\$692,967	\$759,283	\$898,300	\$950,500	\$52,200	5.8%

EMERGENCY MANAGEMENT

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Security City

Goal 4: Boost the City and Community's disaster preparedness

- Action Items
 - Increase engagement with local stakeholders and residents to enhance community resilience
 - Assess existing Standard Operating Procedures and explore areas for improvement

Goal 5: Ensure public safety technology is interoperable and secure

- Action Items
 - Create a public safety technology group to evaluate national best practices and assess feasibility of implementation at scale
 - Evaluate the City's public safety technology posture and develop a process to enhance cybersecurity and resiliency, and guide future investments

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 => 20 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 2023		FY 2024		FY 2025		FY 2026
	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	=>6	9	=>10	22	=>10	18	=>10
Review and maintain the City's Emergency Operations Plan (EOP) and related Essential Support Functions (ESFs)	=>4	4	=>4	10	=>4	8	=>4
Engage community stakeholders through meetings, public awareness, and preparedness education utilizing social media outlets, safety fairs, and training	=>6	21	=>20	35	=>20	33	=>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	5	=>4	24	=>20
Maintain an sUAS program through organized training	=>12	12	=>12	12	=>12	12	=>12

STAFFING SUMMARY

Emergency Management

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Emergency Management	2	2	2	2	2
FTE AMOUNT	2	2	2	2	2

EXPENDITURES

Emergency Management - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$258,607	\$384,310	\$258,000	\$275,200	\$17,200	6.7%
CONTRACTUAL SERVICES	\$439,804	\$455,044	\$470,700	\$508,200	\$37,500	8.0%
INTERNAL SERVICES	\$4,897	\$4,754	\$3,750	\$3,750	\$0	0.0%
OTHER CHARGES	\$75,883	\$57,164	\$24,450	\$21,750	(\$2,700)	(11.0%)
CAPITAL CHARGES	\$134,595	\$354,501	\$20,000	\$60,000	\$40,000	200.0%
EXPENSES TOTAL	\$913,787	\$1,255,771	\$776,900	\$868,900	\$92,000	11.8%

Emergency Management - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$195,801	\$225,775	\$193,652	\$204,379	\$10,727	5.5%
OVERTIME	\$2,640	\$81,596	-	-	\$0	-
NON-CLASSIFIED REGULAR	-	\$746	-	-	\$0	-
FICA	\$15,097	\$23,227	\$14,871	\$15,633	\$762	5.1%
VRS-EMPLOYER	\$20,453	\$19,257	\$20,602	\$19,028	(\$1,574)	(7.6%)
RETIREE HEALTH INSURANCE	-	\$4,410	-	-	\$0	-
INSURANCE - EMPLOYER	\$2,633	\$2,250	\$2,595	\$2,166	(\$429)	(16.5%)
VA LOCAL DISABILITY PLAN	\$0	\$0	\$489	\$489	\$0	0.0%
WORKER'S COMPENSATION	\$219	\$3,308	\$136	\$102	(\$34)	(25.0%)
BENEFITS ADMIN FEE	\$656	\$1,650	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	\$20,969	\$21,940	\$23,700	\$31,460	\$7,760	32.7%
VRS HEALTH INS CREDIT	\$139	\$151	\$155	\$143	(\$12)	(7.7%)
PERSONNEL TOTAL	\$258,607	\$384,310	\$258,000	\$275,200	\$17,200	6.7%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$107	-	-	\$0	-
OTHER PROFESSIONAL SERV	-	\$1,050	-	-	\$0	-
REPAIRS & MAINTENANCE	\$439,804	\$453,824	\$470,500	\$508,000	\$37,500	8.0%
PRINTING & BINDING	-	\$63	\$200	\$200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$439,804	\$455,044	\$470,700	\$508,200	\$37,500	8.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$2,564	\$2,621	\$1,500	\$1,500	\$0	0.0%
EQUIPMENT FUND PARTS	\$797	\$515	\$1,000	\$1,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$1,537	\$1,618	\$1,250	\$1,250	\$0	0.0%
INTERNAL SERVICES TOTAL	\$4,897	\$4,754	\$3,750	\$3,750	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$5,801	\$4,952	\$4,200	\$4,200	\$0	0.0%
HEATING SERVICES	\$28	\$28	\$400	\$400	\$0	0.0%
POSTAL SERVICES	\$1	\$36	-	-	\$0	-
TELECOMMUNICATIONS	\$388	\$333	\$200	\$200	\$0	0.0%
PROPERTY INSURANCE	\$877	\$601	\$1,000	\$1,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$1,526	\$2,956	\$3,250	\$3,250	\$0	0.0%
OFFICE EQUIPMENT	\$14	-	-	-	\$0	-
MILEAGE & TRANSPORTATION	-	\$78	-	-	\$0	-
TRAINING & EDUCATION	\$3,394	\$2,450	\$3,500	\$3,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$300	\$120	\$200	\$200	\$0	0.0%
MISC CHARGES & FEES	\$104	\$2,005	-	-	\$0	-
OFFICE SUPPLIES	\$327	\$153	\$750	\$450	(\$300)	(40.0%)
FOOD & FOOD SERVICE	\$288	\$407	\$350	\$500	\$150	42.9%
LAUNDRY & JANITORIAL	\$143	\$214	\$100	\$100	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$195	\$586	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$226	\$195	\$200	\$200	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$219	\$32	\$2,700	\$0	(\$2,700)	(100.0%)
UNIFORMS & APPAREL	\$295	\$511	\$300	\$450	\$150	50.0%
BOOKS & SUBSCRIPTIONS	\$120	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$48,398	\$41,506	\$7,300	\$7,300	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$13,239	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$75,883	\$57,164	\$24,450	\$21,750	(\$2,700)	(11.0%)
CAPITAL CHARGES	\$134,595	\$354,501	\$20,000	\$60,000	\$40,000	200.0%
EXPENSES TOTAL	\$913,787	\$1,255,771	\$776,900	\$868,900	\$92,000	11.8%

EMERGENCY COMMUNICATIONS CENTER

FY 2027 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Fire & Rescue calls for service	6,826	6,444	6,634	7,050	7,000
Police calls for service	38,203	38,510	35,902	30,715	33,000
Police dispatched calls	18,292	17,134	16,977	15,735	16,000
911 calls	18,521	18,741	16,952	16,959	16,500
Total phone calls	102,966	102,413	96,468	89,196	87,000

STAFFING SUMMARY

Emergency Communications Center

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Emergency Communications Center	16	16	16	16	16
FTE AMOUNT	16	16	16	16	16

EXPENDITURES

Emergency Communications Center - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,431,000	\$1,434,782	\$1,576,100	\$1,649,800	\$73,700	4.7%
CONTRACTUAL SERVICES	\$70,783	\$108,636	\$83,400	\$83,400	\$0	0.0%
OTHER CHARGES	\$27,035	\$29,487	\$33,200	\$32,200	(\$1,000)	(3.0%)
EXPENSES TOTAL	\$1,528,818	\$1,572,905	\$1,692,700	\$1,765,400	\$72,700	4.3%

Emergency Communications Center - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$947,898	\$881,976	\$1,034,725	\$1,099,810	\$65,085	6.3%
OVERTIME	\$102,258	\$142,632	\$65,000	\$65,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$12,119	\$41,774	\$30,000	\$30,000	\$0	0.0%
FICA	\$76,656	\$77,330	\$86,725	\$91,221	\$4,496	5.2%
VRS-EMPLOYER	\$91,440	\$92,881	\$113,848	\$111,027	(\$2,821)	(2.5%)
INSURANCE - EMPLOYER	\$11,737	\$10,104	\$13,899	\$11,649	(\$2,250)	(16.2%)
VA LOCAL DISABILITY PLAN	\$1,848	\$1,746	\$2,824	\$2,939	\$115	4.1%
WORKER'S COMPENSATION	\$605	\$623	\$1,307	\$549	(\$758)	(58.0%)
TUITION ASSISTANCE	-	-	\$2,000	\$0	(\$2,000)	(100.0%)
BENEFITS ADMIN FEE	\$4,684	\$11,700	\$14,400	\$14,400	\$0	0.0%
HEALTH INSURANCE	\$181,139	\$173,335	\$210,542	\$222,436	\$11,894	5.7%
VRS HEALTH INS CREDIT	\$617	\$681	\$830	\$769	(\$61)	(7.4%)
PERSONNEL TOTAL	\$1,431,000	\$1,434,782	\$1,576,100	\$1,649,800	\$73,700	4.7%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$40,336	-	-	\$0	-
REPAIRS & MAINTENANCE	\$1,573	-	\$3,300	\$3,300	\$0	0.0%
E911 NAME/ADDRESS SERVICE	\$68,900	\$67,878	\$79,700	\$79,700	\$0	0.0%
PRINTING & BINDING	\$310	\$422	\$400	\$400	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$70,783	\$108,636	\$83,400	\$83,400	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	-	\$73	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$1,205	\$1,318	\$1,300	\$1,300	\$0	0.0%
PROPERTY INSURANCE	\$57	\$41	-	-	\$0	-
OFFICE EQUIPMENT	\$481	\$534	\$600	\$600	\$0	0.0%
TRAINING & EDUCATION	\$6,310	\$4,892	\$6,000	\$6,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$9,845	\$10,230	\$12,100	\$12,100	\$0	0.0%
OFFICE SUPPLIES	\$2,984	\$2,861	\$4,650	\$3,650	(\$1,000)	(21.5%)
FOOD & FOOD SERVICE	\$347	\$342	\$400	\$400	\$0	0.0%
LAUNDRY & JANITORIAL	-	\$11	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$39	-	-	-	\$0	-
UNIFORMS & APPAREL	\$670	\$1,645	\$1,700	\$1,700	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$110	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$5,000	\$7,324	\$6,050	\$6,050	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$38	\$46	-	-	\$0	-
AWARDS, PLAQUES, OTHER	\$59	\$59	\$100	\$100	\$0	0.0%
OTHER CHARGES TOTAL	\$27,035	\$29,487	\$33,200	\$32,200	(\$1,000)	(3.0%)
EXPENSES TOTAL	\$1,528,818	\$1,572,905	\$1,692,700	\$1,765,400	\$72,700	4.3%

GENERAL FUND STREETS

FY 2027 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

Strategic Plan Focus Area: Keeping Our City Running

Goal:

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

General Fund Streets

Fund	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
General Fund	1	1	1	1	1
FTE AMOUNT	1	1	1	1	1

EXPENDITURES

General Fund Streets - Expenditure Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$90,447	\$103,684	\$98,300	\$112,600	\$14,300	14.6%
CONTRACTUAL SERVICES	\$85,214	\$73,806	\$100,000	\$97,900	(\$2,100)	(2.1%)
OTHER CHARGES	\$21,567	\$20,180	\$17,000	\$14,900	(\$2,100)	(12.4%)
CAPITAL CHARGES	-	-	-	\$80,000	\$80,000	-
EXPENSES TOTAL	\$197,228	\$197,670	\$215,300	\$305,400	\$90,100	41.9%

General Fund Streets - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$64,895	\$72,283	\$69,059	\$75,391	\$6,332	9.2%
OVERTIME	-	-	\$0	-	\$0	-
NON-CLASSIFIED REGULAR	-	\$151	-	-	\$0	-
FICA	\$4,783	\$5,284	\$5,260	\$5,693	\$433	8.2%
VRS-EMPLOYER	\$6,803	\$9,378	\$8,008	\$9,609	\$1,601	20.0%
INSURANCE - EMPLOYER	\$871	\$853	\$920	\$795	(\$125)	(13.6%)
VA LOCAL DISABILITY PLAN	\$341	\$365	\$363	\$396	\$33	9.1%
WORKER'S COMPENSATION	\$516	\$731	\$563	\$563	\$0	0.0%
BENEFITS ADMIN FEE	\$300	\$874	\$810	\$810	\$0	0.0%
HEALTH INSURANCE	\$11,891	\$13,708	\$13,262	\$19,290	\$6,028	45.5%
VRS HEALTH INS CREDIT	\$46	\$57	\$55	\$53	(\$2)	(3.6%)
PERSONNEL TOTAL	\$90,447	\$103,684	\$98,300	\$112,600	\$14,300	14.6%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$8,987	\$4,818	\$10,000	\$7,900	(\$2,100)	(21.0%)
LANDSCAPING	\$76,227	\$68,988	\$90,000	\$90,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$85,214	\$73,806	\$100,000	\$97,900	(\$2,100)	(2.1%)
OTHER CHARGES						
GENERAL LIABILITY	\$6,807	\$3,684	\$7,000	\$7,000	\$0	0.0%
EQUIPMENT	\$4,484	\$4,300	-	-	\$0	-
MISC CHARGES & FEES	\$10	-	-	-	\$0	-
FOOD & FOOD SERVICE	\$2,331	\$1,867	-	-	\$0	-
LANDSCAPNG/AGRICULT SUPPL	\$5,208	\$7,707	\$10,000	\$7,900	(\$2,100)	(21.0%)
LAUNDRY & JANITORIAL	\$940	\$912	-	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$274	\$83	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$155	\$156	-	-	\$0	-
STREETS & SIDEWALKS	\$1,357	\$1,471	-	-	\$0	-
OTHER CHARGES TOTAL	\$21,567	\$20,180	\$17,000	\$14,900	(\$2,100)	(12.4%)
CAPITAL CHARGES	-	-	-	\$80,000	\$80,000	-
EXPENSES TOTAL	\$197,228	\$197,670	\$215,300	\$305,400	\$90,100	41.9%

LOUDOUN MALL

FY 2027 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

Strategic Plan Focus Area: Keeping Our City Running

Goal:

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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,286	\$1,195	\$2,000	\$2,000	\$0	0.0%
CONTRACTUAL SERVICES	\$83,511	\$95,572	\$99,100	\$99,100	\$0	0.0%
INTERNAL SERVICES	\$2,265	\$3,554	\$4,500	\$4,500	\$0	0.0%
OTHER CHARGES	\$41,381	\$30,955	\$45,000	\$45,000	\$0	0.0%
EXPENSES TOTAL	\$128,444	\$131,276	\$150,600	\$150,600	\$0	0.0%

Loudoun Mall - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$940	\$654	\$0	-	\$0	-
OVERTIME	-	\$3	-	-	\$0	-
NON-CLASSIFIED REGULAR	-	\$204	\$1,857	\$1,857	\$0	0.0%
FICA	\$70	\$66	\$123	\$123	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VRS-EMPLOYER	\$58	\$65	\$0	-	\$0	-
INSURANCE - EMPLOYER	\$8	\$8	\$0	-	\$0	-
VA LOCAL DISABILITY PLAN	\$3	-	\$0	-	\$0	-
WORKER'S COMPENSATION	\$10	\$11	\$20	\$20	\$0	0.0%
BENEFITS ADMIN FEE	\$8	\$15	\$0	-	\$0	-
HEALTH INSURANCE	\$189	\$170	\$0	-	\$0	-
VRS HEALTH INS CREDIT	\$0	\$1	\$0	-	\$0	-
PERSONNEL TOTAL	\$1,286	\$1,195	\$2,000	\$2,000	\$0	0.0%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$1,760	-	\$4,300	\$0	(\$4,300)	(100.0%)
REPAIRS & MAINTENANCE	\$48,650	\$86,637	\$62,600	\$66,900	\$4,300	6.9%
LANDSCAPING	\$32,662	\$8,936	\$32,200	\$32,200	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$439	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$83,511	\$95,572	\$99,100	\$99,100	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$761	\$616	\$1,000	\$1,000	\$0	0.0%
GROUND'S LABOR	\$1,505	\$2,938	\$3,500	\$3,500	\$0	0.0%
INTERNAL SERVICES TOTAL	\$2,265	\$3,554	\$4,500	\$4,500	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$8,439	\$10,750	\$10,000	\$10,000	\$0	0.0%
TELECOMMUNICATIONS	\$9,000	\$8,250	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT	\$89	\$0	-	-	\$0	-
LANDSCAPNG/AGRICULT SUPPL	-	\$0	-	-	\$0	-
LAUNDRY & JANITORIAL	\$2,775	\$2,464	\$3,000	\$3,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$19,480	\$5,213	\$15,000	\$15,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$110	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	\$134	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$471	\$3,623	\$5,000	\$5,000	\$0	0.0%
CHEMICALS	\$992	\$545	\$2,000	\$2,000	\$0	0.0%
OTHER CHARGES TOTAL	\$41,381	\$30,955	\$45,000	\$45,000	\$0	0.0%
EXPENSES TOTAL	\$128,444	\$131,276	\$150,600	\$150,600	\$0	0.0%

REFUSE & RECYCLING

FY 2027 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

Strategic Plan Focus Area: Keeping Our City Running

Goals:

- 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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Refuse Collected (tons)	7,216	7,108	7,033	7,178	7,250
Recycling Collected (tons)	2,014	1,898	1,970	1,894	1,900

STAFFING SUMMARY

Refuse

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Refuse	17	17	17	17	17
FTE AMOUNT	17	17	17	17	17

EXPENDITURES

Refuse - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,091,642	\$1,235,310	\$1,287,100	\$1,391,800	\$104,700	8.1%
CONTRACTUAL SERVICES	\$481,595	\$399,746	\$502,400	\$496,400	(\$6,000)	(1.2%)
INTERNAL SERVICES	\$416,927	\$484,628	\$380,000	\$420,000	\$40,000	10.5%
OTHER CHARGES	\$220,483	\$235,459	\$222,300	\$203,300	(\$19,000)	(8.6%)
CAPITAL CHARGES	\$652,343	\$189,139	\$510,000	\$380,000	(\$130,000)	(25.5%)
EXPENSES TOTAL	\$2,862,991	\$2,544,282	\$2,901,800	\$2,891,500	(\$10,300)	(0.4%)

Refuse - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$704,787	\$758,102	\$805,455	\$894,005	\$88,550	11.0%
OVERTIME	\$60,861	\$70,701	\$40,000	\$48,000	\$8,000	20.0%
NON-CLASSIFIED REGULAR	\$23,176	\$22,218	\$42,000	\$42,000	\$0	0.0%
FICA	\$59,073	\$63,496	\$67,918	\$74,476	\$6,558	9.7%
VRS-EMPLOYER	\$69,832	\$77,752	\$88,610	\$90,216	\$1,606	1.8%
RETIREE HEALTH INSURANCE	-	\$12,495	\$8,820	\$0	(\$8,820)	(100.0%)
INSURANCE - EMPLOYER	\$8,970	\$8,462	\$10,793	\$9,476	(\$1,317)	(12.2%)
VA LOCAL DISABILITY PLAN	\$1,697	\$1,848	\$2,456	\$2,703	\$247	10.1%
SUTA	-	\$6,034	-	-	\$0	-
WORKER'S COMPENSATION	\$30,036	\$35,676	\$14,126	\$15,448	\$1,322	9.4%
BENEFITS ADMIN FEE	\$4,715	\$13,054	\$14,760	\$14,760	\$0	0.0%
HEALTH INSURANCE	\$128,022	\$164,900	\$191,518	\$200,090	\$8,572	4.5%
VRS HEALTH INS CREDIT	\$472	\$572	\$644	\$626	(\$18)	(2.8%)
PERSONNEL TOTAL	\$1,091,642	\$1,235,310	\$1,287,100	\$1,391,800	\$104,700	8.1%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$13,680	-	\$14,000	\$14,000	-
TRAINING/EDUCATION	-	\$294	\$2,000	\$2,000	\$0	0.0%
EMPLOYMENT AGENCIES	\$53,777	-	\$0	-	\$0	-
REPAIRS & MAINTENANCE	\$17,466	\$8,451	\$1,500	\$1,500	\$0	0.0%
VEHICLE REPAIRS/MAINT.	-	\$2,617	\$6,400	\$6,400	\$0	0.0%
PRINTING & BINDING	\$106	\$3,746	\$2,000	\$2,000	\$0	0.0%
LOCAL MEDIA	-	-	\$500	\$500	\$0	0.0%
LAUNDRY & DRY CLEANING	\$14,704	\$17,357	\$15,000	\$15,000	\$0	0.0%
SANITARY LANDFILL USAGE	\$395,543	\$353,399	\$475,000	\$455,000	(\$20,000)	(4.2%)
REFUSE SERVICE	-	\$202	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$481,595	\$399,746	\$502,400	\$496,400	(\$6,000)	(1.2%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$84,007	\$77,124	\$100,000	\$85,000	(\$15,000)	(15.0%)
EQUIPMENT FUND PARTS	\$86,532	\$69,178	\$55,000	\$75,000	\$20,000	36.4%
EQUIPMENT FUND LABOR	\$246,389	\$338,325	\$225,000	\$260,000	\$35,000	15.6%
INTERNAL SERVICES TOTAL	\$416,927	\$484,628	\$380,000	\$420,000	\$40,000	10.5%
OTHER CHARGES						
ELECTRICAL SERVICES	\$9,519	\$8,769	\$0	-	\$0	-
HEATING SERVICES	\$3,161	\$3,591	\$0	-	\$0	-
POSTAL SERVICES	\$160	\$95	\$500	\$500	\$0	0.0%
TELECOMMUNICATIONS	\$15,887	\$14,525	\$13,500	\$8,500	(\$5,000)	(37.0%)
MOTOR VEHICLE INSURANCE	\$9,465	\$9,997	\$11,200	\$11,200	\$0	0.0%
OFFICE EQUIPMENT	\$238	\$147	\$0	-	\$0	-
MILEAGE & TRANSPORTATION	\$39	\$827	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	\$1,438	\$3,161	\$1,000	\$1,000	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OTHER PYMTS/CONTRIBUTIONS	\$45,000	\$25,000	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$520	\$785	\$500	\$500	\$0	0.0%
MISC CHARGES & FEES	\$15	\$5	-	-	\$0	-
RECYCLING PROCESSING	\$77,975	\$113,830	\$78,500	\$78,500	\$0	0.0%
OFFICE SUPPLIES	\$1,028	\$592	\$0	-	\$0	-
FOOD & FOOD SERVICE	\$1,377	\$2,120	\$1,500	\$1,500	\$0	0.0%
MEDICAL & LABORATORY	\$1,267	\$1,736	\$0	-	\$0	-
LAUNDRY & JANITORIAL	\$1,314	\$2,617	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$1,042	\$1,089	\$100	\$100	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$468	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	-	-	\$1,000	\$1,000	\$0	0.0%
UNIFORMS & APPAREL	\$15,502	\$13,276	\$20,000	\$20,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$13,680	-	\$14,000	\$0	(\$14,000)	(100.0%)
OTHER OPERATING SUPPLIES	\$21,853	\$32,828	\$80,000	\$80,000	\$0	0.0%
OTHER CHARGES TOTAL	\$220,483	\$235,459	\$222,300	\$203,300	(\$19,000)	(8.6%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$488,600	\$167,995	\$510,000	\$380,000	(\$130,000)	(25.5%)
COMMUNICATIONS EQUIPMENT	\$7,748	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$155,995	\$21,144	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$652,343	\$189,139	\$510,000	\$380,000	(\$130,000)	(25.5%)
EXPENSES TOTAL	\$2,862,991	\$2,544,282	\$2,901,800	\$2,891,500	(\$10,300)	(0.4%)

FACILITIES MAINTENANCE

FY 2027 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

Strategic Plan Focus Area: Keeping Our City Running

Goal 1: Renovate infrastructure to ensure a vibrant, attractive City to businesses, residents, and visitors

Action Item:

Inspect, maintain, and replace critical building systems when necessary to avoid system failure

STAFFING SUMMARY

Facilities Maintenance FTEs

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Facilities Maintenance	21	21	21	21	21
Joint Judicial Center	3	3	3	3	3
FTE AMOUNT	24	24	24	24	24

EXPENDITURES

JJC/Facilities Maintenance - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,451,070	\$1,430,874	\$1,568,000	\$1,835,700	\$267,700	17.1%
CONTRACTUAL SERVICES	\$699,469	\$494,912	\$661,500	\$594,000	(\$67,500)	(10.2%)
INTERNAL SERVICES	\$70,463	\$184,058	\$86,700	\$83,000	(\$3,700)	(4.3%)
OTHER CHARGES	\$939,335	\$928,421	\$1,178,200	\$1,166,600	(\$11,600)	(1.0%)
CAPITAL CHARGES	\$6,144	-	-	\$97,400	\$97,400	-
EXPENSES TOTAL	\$3,166,481	\$3,038,266	\$3,494,400	\$3,776,700	\$282,300	8.1%

JJC - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$113,008	\$110,584	\$123,402	\$134,962	\$11,560	9.4%
OVERTIME	\$1,170	\$1,128	\$3,000	\$3,000	\$0	0.0%
NON-CLASSIFIED REGULAR	-	\$398	-	\$10,000	\$10,000	-
FICA	\$8,774	\$8,624	\$9,718	\$11,183	\$1,465	15.1%
VRS-EMPLOYER	\$11,822	\$12,973	\$14,690	\$14,492	(\$198)	(1.4%)
INSURANCE - EMPLOYER	\$1,512	\$1,302	\$1,654	\$1,431	(\$223)	(13.5%)
VA LOCAL DISABILITY PLAN	\$596	\$579	\$652	\$713	\$61	9.4%
WORKER'S COMPENSATION	\$1,281	\$1,341	\$1,493	\$1,647	\$154	10.3%
BENEFITS ADMIN FEE	\$961	\$2,550	\$2,700	\$2,700	\$0	0.0%
HEALTH INSURANCE	\$23,628	\$24,884	\$26,892	\$30,078	\$3,186	11.9%
VRS HEALTH INS CREDIT	\$80	\$88	\$99	\$94	(\$5)	(5.1%)
PERSONNEL TOTAL	\$162,831	\$164,450	\$184,300	\$210,300	\$26,000	14.1%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$33,931	\$644	\$4,500	\$4,500	\$0	0.0%
REPAIRS & MAINTENANCE	\$142,049	\$88,470	\$275,000	\$175,000	(\$100,000)	(36.4%)
LANDSCAPING	\$2,363	\$2,568	\$2,500	\$2,500	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$0	-	-	-	\$0	-
PRINTING & BINDING	-	\$1,227	-	\$2,000	\$2,000	-
LOCAL MEDIA	\$260	-	-	-	\$0	-
CONTRACTED PARKING	\$1,295	\$8,553	\$14,000	\$14,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$179,898	\$101,462	\$296,000	\$198,000	(\$98,000)	(33.1%)
INTERNAL SERVICES						
GROUNDS LABOR	\$2,266	\$3,466	\$5,300	\$5,000	(\$300)	(5.7%)
GROUNDS PARTS	-	-	\$0	-	\$0	-
INTERNAL SERVICES TOTAL	\$2,266	\$3,466	\$5,300	\$5,000	(\$300)	(5.7%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$104,781	\$118,116	\$135,000	\$135,000	\$0	0.0%
HEATING SERVICES	\$27,389	\$26,878	\$35,000	\$35,000	\$0	0.0%
WATER & SEWER	\$17,843	\$13,921	\$25,000	\$25,000	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
POSTAL SERVICES	-	\$1,000	-	-	\$0	-
TELECOMMUNICATIONS	\$35,251	\$36,028	\$40,000	\$40,000	\$0	0.0%
PROPERTY INSURANCE	\$16,881	\$12,680	\$17,000	\$17,000	\$0	0.0%
GENERAL LIABILITY	\$1,043	\$585	\$1,100	\$1,100	\$0	0.0%
EQUIPMENT	-	\$59	-	-	\$0	-
OFFICE EQUIPMENT	\$713	\$654	\$700	\$700	\$0	0.0%
OFFICE SUPPLIES	\$833	-	\$2,500	\$2,500	\$0	0.0%
FOOD & FOOD SERVICE	\$777	\$847	\$1,200	\$1,200	\$0	0.0%
MEDICAL & LABORATORY	-	\$18	-	-	\$0	-
LAUNDRY & JANITORIAL	\$13,770	\$12,667	\$20,000	\$20,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$34,379	\$24,554	\$30,000	\$30,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$257	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	\$0	\$73	-	-	\$0	-
UNIFORMS & APPAREL	\$155	\$231	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$2,520	\$2,457	\$1,000	\$1,000	\$0	0.0%
CHEMICALS	\$1,352	\$609	\$1,500	\$1,500	\$0	0.0%
OTHER CHARGES TOTAL	\$257,687	\$251,633	\$310,000	\$310,000	\$0	0.0%
EXPENSES TOTAL	\$602,682	\$521,011	\$795,600	\$723,300	(\$72,300)	(9.1%)

Facilities Maintenance - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$913,196	\$862,479	\$945,507	\$1,083,939	\$138,432	14.6%
OVERTIME	\$16,776	\$28,832	\$21,000	\$21,000	\$0	0.0%
NON-CLASSIFIED REGULAR	-	\$1,283	-	\$22,000	\$22,000	-
FICA	\$69,459	\$66,843	\$73,909	\$86,099	\$12,190	16.5%
VRS-EMPLOYER	\$90,412	\$93,435	\$109,314	\$116,780	\$7,466	6.8%
RETIREE HEALTH INSURANCE	-	\$5,880	-	-	\$0	-
INSURANCE - EMPLOYER	\$11,597	\$9,484	\$12,665	\$11,482	(\$1,183)	(9.3%)
VA LOCAL DISABILITY PLAN	\$3,262	\$3,158	\$3,957	\$4,596	\$639	16.2%
WORKER'S COMPENSATION	\$18,918	\$21,200	\$16,315	\$17,362	\$1,047	6.4%
BENEFITS ADMIN FEE	\$5,936	\$14,913	\$17,280	\$18,180	\$900	5.2%
HEALTH INSURANCE	\$158,101	\$158,279	\$182,997	\$243,204	\$60,207	32.9%
VRS HEALTH INS CREDIT	\$582	\$640	\$756	\$758	\$2	0.3%
PERSONNEL TOTAL	\$1,288,239	\$1,266,424	\$1,383,700	\$1,625,400	\$241,700	17.5%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$12,691	\$1,200	\$0	-	\$0	-
TRAINING/EDUCATION	\$20	\$19	-	-	\$0	-
REPAIRS & MAINTENANCE	\$487,226	\$377,867	\$345,000	\$250,500	(\$94,500)	(27.4%)
REPAIR PARTS	-	-	-	\$125,000	\$125,000	-
VEHICLE REPAIRS/MAINT.	\$8,145	\$76	\$8,000	\$8,000	\$0	0.0%
MOWING & TRIMMING	\$1,625	-	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	-	\$3,600	-	-	\$0	-
PRINTING & BINDING	-	\$741	-	-	\$0	-
LOCAL MEDIA	-	\$253	-	-	\$0	-
LAUNDRY & DRY CLEANING	\$205	-	-	-	\$0	-
REFUSE SERVICE	\$9,659	\$9,695	\$12,500	\$12,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$519,571	\$393,451	\$365,500	\$396,000	\$30,500	8.3%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$14,181	\$14,015	\$12,500	\$12,500	\$0	0.0%
EQUIPMENT FUND PARTS	\$15,625	\$13,175	\$15,000	\$15,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$21,954	\$20,321	\$20,000	\$20,000	\$0	0.0%
GROUPS LABOR	\$16,411	\$133,081	\$33,400	\$30,000	(\$3,400)	(10.2%)
GROUPS PARTS	\$26	-	\$500	\$500	\$0	0.0%
INTERNAL SERVICES TOTAL	\$68,197	\$180,592	\$81,400	\$78,000	(\$3,400)	(4.2%)
OTHER CHARGES						

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
ELECTRICAL SERVICES	\$211,955	\$235,660	\$254,200	\$265,000	\$10,800	4.3%
HEATING SERVICES	\$31,193	\$25,158	\$32,000	\$32,000	\$0	0.0%
WATER & SEWER	\$172,419	\$197,640	\$175,000	\$175,000	\$0	0.0%
POSTAL SERVICES	\$5	-	-	-	\$0	-
TELECOMMUNICATIONS	\$49,350	\$58,173	\$60,000	\$30,000	(\$30,000)	(50.0%)
PROPERTY INSURANCE	\$55,125	\$54,667	\$70,000	\$70,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$4,986	\$4,965	\$5,000	\$6,500	\$1,500	30.0%
EQUIPMENT	-	\$490	-	-	\$0	-
OFFICE EQUIPMENT	\$238	\$88	-	-	\$0	-
BUILDINGS	\$233	\$6,170	\$109,100	\$105,600	(\$3,500)	(3.2%)
MILEAGE & TRANSPORTATION	\$338	\$162	-	-	\$0	-
TRAINING & EDUCATION	\$5,842	\$5,737	\$6,000	\$6,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$767	\$139	\$800	\$800	\$0	0.0%
MISC CHARGES & FEES	-	\$5	-	-	\$0	-
OFFICE SUPPLIES	\$355	\$1,217	\$1,000	\$1,000	\$0	0.0%
FOOD & FOOD SERVICE	\$482	\$566	\$500	\$600	\$100	20.0%
LANDSCAPNG/AGRICULT SUPPL	\$2,235	-	\$2,300	\$2,300	\$0	0.0%
LAUNDRY & JANITORIAL	\$46,076	\$38,223	\$50,500	\$60,000	\$9,500	18.8%
BLDG REPAIR/MAINTENANCE	\$70,336	\$25,409	\$90,000	\$90,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$192	\$1,438	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	\$81	\$107	\$300	\$300	\$0	0.0%
UNIFORMS & APPAREL	\$7,889	\$10,159	\$8,000	\$8,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$20,335	\$8,022	\$2,500	\$2,500	\$0	0.0%
CHEMICALS	\$1,214	\$2,592	\$1,000	\$1,000	\$0	0.0%
OTHER CHARGES TOTAL	\$681,648	\$676,788	\$868,200	\$856,600	(\$11,600)	(1.3%)
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$0	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$6,144	-	-	\$97,400	\$97,400	-
CAPITAL CHARGES TOTAL	\$6,144	-	-	\$97,400	\$97,400	-
EXPENSES TOTAL	\$2,563,799	\$2,517,255	\$2,698,800	\$3,053,400	\$354,600	13.1%

REAL ESTATE TAX RELIEF

FY 2027 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES	\$331,701	\$326,673	\$400,000	\$350,000	(\$50,000)	(12.5%)
EXPENSES TOTAL	\$331,701	\$326,673	\$400,000	\$350,000	(\$50,000)	(12.5%)

PARKS & RECREATION

FY 2027 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

Strategic Plan Focus Area: Connecting Our Community

Goals and Objectives:

- 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.

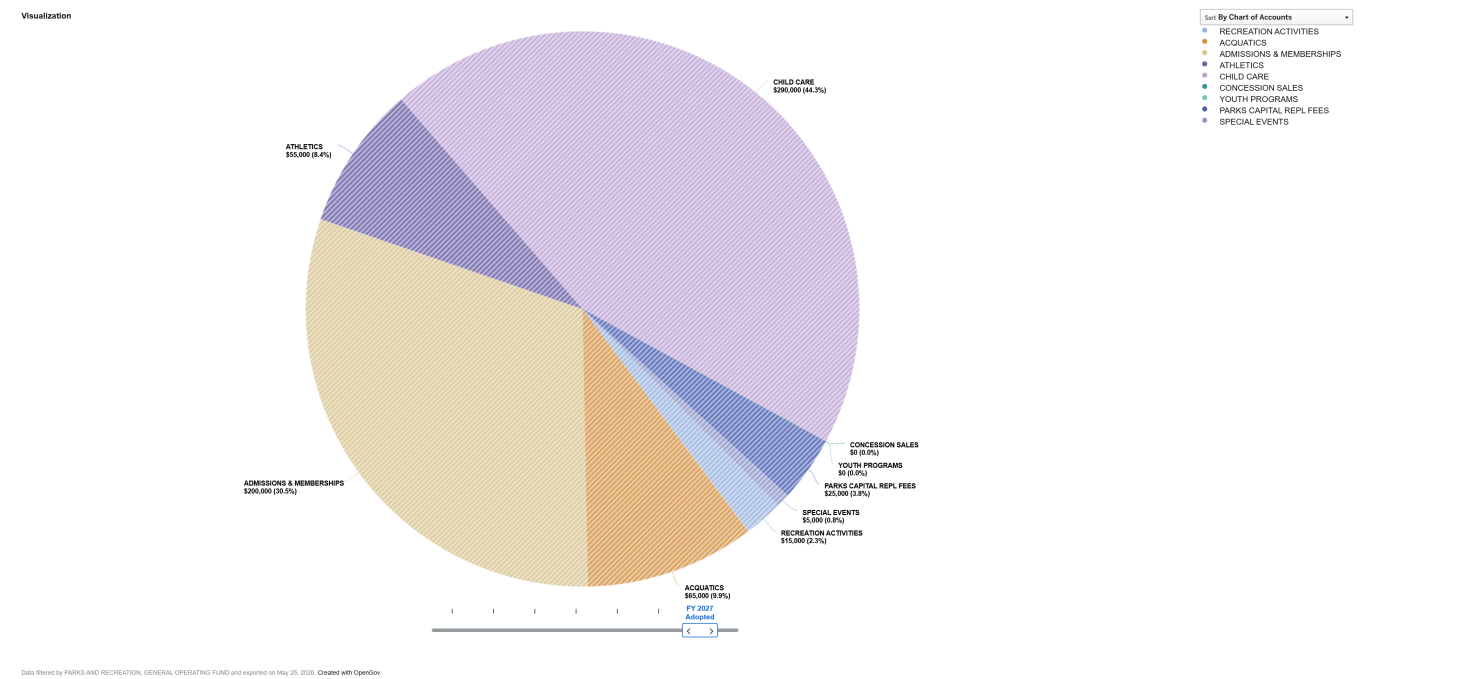
- Create a marketing strategy which will enhance all departmental offerings.
- Create increased communications and working relationships between the Parks Foundation and the Parks & Recreation Advisory Board.
- Conduct a thorough review of all programs and determine which if any programs should be continued 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025	FY 2026 Estimated
Output Measures					
Number of seasonal Pavilion rentals	388	395	392	406	405
Number of rental hours for athletic fields, courts, and tracks	10,068	11,314	11,868	11,944	12,000
Number of staff hours spent on special events	1,000	1,000	1,000	1,000	1,000
Number of Community Recreation Program offerings	64	62	66	72	72
Number of memberships	438	568	716	729	750
Number of Park participants	150,000	187,073	193,754	195,500	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	Yes	Yes	Yes	Yes	Yes

FUNDING SOURCES

FY 2027 Operating Budget



STAFFING SUMMARY

Parks & Rec - FTE by Division

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
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	3	4	4	4	4
Parks Maintenance	0	0	0	0	0
Parks Special Events	1	1	1	1	1
FTE AMOUNT	16	17	17	17	17

Parks Expenditures by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
SUPERVISION PARKS & REC	\$616,800	\$642,612	\$644,800	\$679,500	\$34,700	5.4%
SPECIAL EVENTS	\$135,998	\$130,161	\$134,000	\$144,600	\$10,600	7.9%
PARKS GROUNDS MAINTENANCE	\$1,172,635	\$1,091,530	\$1,166,100	\$1,316,100	\$150,000	12.9%
COMMUNITY REC PROGRAMS	\$78,777	\$83,662	\$103,200	\$107,000	\$3,800	3.7%
ACQUATICS	\$656,780	\$723,807	\$654,900	\$709,100	\$54,200	8.3%
PARKS FACILITIES MAINTENANCE	\$639,509	\$651,638	\$636,400	\$717,800	\$81,400	12.8%
SCHOOL AGE CHILD CARE	\$467,941	\$513,222	\$489,400	\$513,900	\$24,500	5.0%
ATHLETIC PROGRAMS	\$227,146	\$250,970	\$253,700	\$284,900	\$31,200	12.3%
EXPENSES TOTAL	\$3,995,586	\$4,087,602	\$4,082,500	\$4,472,900	\$390,400	9.6%

EXPENDITURES

Parks - Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,987,308	\$2,170,657	\$2,053,800	\$2,289,700	\$235,900	11.5%
CONTRACTUAL SERVICES	\$613,436	\$469,038	\$309,800	\$302,800	(\$7,000)	(2.3%)
INTERNAL SERVICES	\$575,992	\$708,686	\$1,166,100	\$1,316,100	\$150,000	12.9%
OTHER CHARGES	\$700,159	\$676,660	\$552,800	\$564,300	\$11,500	2.1%
CAPITAL CHARGES	\$118,691	\$62,561	-	-	\$0	-
EXPENSES TOTAL	\$3,995,586	\$4,087,602	\$4,082,500	\$4,472,900	\$390,400	9.6%

Parks Supervision - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$265,546	\$264,172	\$270,525	\$295,836	\$25,311	9.4%
OVERTIME	\$2,323	\$893	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$147,235	\$143,107	\$139,800	\$149,800	\$10,000	7.2%
FICA	\$30,595	\$29,961	\$31,391	\$33,898	\$2,507	8.0%
VRS-EMPLOYER	\$27,473	\$26,639	\$27,400	\$27,464	\$64	0.2%
INSURANCE - EMPLOYER	\$3,537	\$3,111	\$3,614	\$3,127	(\$487)	(13.5%)
VA LOCAL DISABILITY PLAN	\$73	-	-	-	\$0	-
WORKER'S COMPENSATION	\$5,248	\$5,500	\$5,262	\$5,768	\$506	9.6%
TUITION ASSISTANCE	-	\$800	-	-	\$0	-
BENEFITS ADMIN FEE	\$1,047	\$2,700	\$2,700	\$2,700	\$0	0.0%
HEALTH INSURANCE	\$49,140	\$54,702	\$57,492	\$64,301	\$6,809	11.8%
VRS HEALTH INS CREDIT	\$186	\$210	\$216	\$206	(\$10)	(4.6%)
PERSONNEL TOTAL	\$532,403	\$531,793	\$538,900	\$583,600	\$44,700	8.3%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$3,145	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$4,050	\$1,645	\$3,400	\$3,400	\$0	0.0%
REPAIRS & MAINTENANCE	\$4,134	\$2,608	\$2,500	\$2,500	\$0	0.0%
PRINTING & BINDING	\$12,722	\$19,588	\$16,000	\$16,000	\$0	0.0%
LOCAL MEDIA	\$3,126	\$314	\$7,000	\$7,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$24,031	\$27,300	\$28,900	\$28,900	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$3,697	\$4,255	\$5,500	\$5,500	\$0	0.0%
TELECOMMUNICATIONS	\$1,334	\$1,346	\$1,500	\$1,500	\$0	0.0%
EQUIPMENT	-	-	\$500	\$500	\$0	0.0%
OFFICE EQUIPMENT	\$2,752	\$3,063	\$6,700	\$6,700	\$0	0.0%
MILEAGE & TRANSPORTATION	\$13	-	-	-	\$0	-
TRAINING & EDUCATION	\$1,058	\$455	\$1,800	\$1,800	\$0	0.0%
OTHER PYMTS/CONTRIBUTIONS	\$2,000	\$28,500	\$23,500	\$13,500	(\$10,000)	(42.6%)
DUES & ASSOC MEMBERSHIPS	\$1,580	\$1,170	\$1,800	\$1,800	\$0	0.0%
MISC CHARGES & FEES	\$22,059	\$21,323	\$20,000	\$20,000	\$0	0.0%
OFFICE SUPPLIES	\$1,950	\$1,647	\$4,800	\$4,800	\$0	0.0%
FOOD & FOOD SERVICE	\$1,805	\$1,684	\$1,600	\$1,600	\$0	0.0%
MEDICAL & LABORATORY	\$240	-	\$200	\$200	\$0	0.0%
LAUNDRY & JANITORIAL	\$99	\$70	\$100	\$100	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$2,513	\$38	-	-	\$0	-
UNIFORMS & APPAREL	\$1,028	\$1,680	\$2,500	\$2,500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$868	\$199	\$1,800	\$1,800	\$0	0.0%
OTHER OPERATING SUPPLIES	\$17,345	\$6,572	\$4,700	\$4,700	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$25	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$60,366	\$72,002	\$77,000	\$67,000	(\$10,000)	(13.0%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	\$11,516	-	-	\$0	-
CAPITAL CHARGES TOTAL	-	\$11,516	-	-	\$0	-
EXPENSES TOTAL	\$616,800	\$642,612	\$644,800	\$679,500	\$34,700	5.4%

Parks Special Events - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$72,318	\$61,910	\$63,222	\$67,081	\$3,859	6.1%
OVERTIME	\$1,658	\$2,451	\$1,000	\$1,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$525	\$5,538	\$2,000	\$2,000	\$0	0.0%
FICA	\$5,466	\$5,146	\$5,118	\$5,313	\$195	3.8%
VRS-EMPLOYER	\$5,969	\$8,399	\$8,636	\$8,593	(\$43)	(0.5%)
INSURANCE - EMPLOYER	\$758	\$729	\$847	\$711	(\$136)	(16.1%)
VA LOCAL DISABILITY PLAN	\$237	\$324	\$334	\$354	\$20	6.0%
WORKER'S COMPENSATION	\$51	\$119	\$56	\$34	(\$22)	(39.3%)
BENEFITS ADMIN FEE	\$312	\$900	\$900	\$900	\$0	0.0%
HEALTH INSURANCE	\$13,816	\$14,426	\$14,736	\$16,467	\$1,731	11.8%
VRS HEALTH INS CREDIT	\$40	\$49	\$51	\$47	(\$4)	(7.8%)
PERSONNEL TOTAL	\$101,149	\$99,991	\$96,900	\$102,500	\$5,600	5.8%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$20,720	\$16,375	\$20,000	\$25,000	\$5,000	25.0%
PRINTING & BINDING	\$249	-	-	-	\$0	-
LOCAL MEDIA	-	\$135	-	-	\$0	-
FOOD SERVICES	\$2,829	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$23,798	\$16,510	\$20,000	\$25,000	\$5,000	25.0%
OTHER CHARGES						
EQUIPMENT	\$3,006	\$3,580	\$3,600	\$3,600	\$0	0.0%
MILEAGE & TRANSPORTATION	\$55	\$72	-	-	\$0	-
TRAINING & EDUCATION	\$777	-	-	-	\$0	-
PARKS & REC ACTIVITIES	\$202	-	-	-	\$0	-
FOOD & FOOD SERVICE	\$703	\$1,236	\$3,500	\$3,500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$6,310	\$8,772	\$10,000	\$10,000	\$0	0.0%
OTHER CHARGES TOTAL	\$11,052	\$13,660	\$17,100	\$17,100	\$0	0.0%
EXPENSES TOTAL	\$135,998	\$130,161	\$134,000	\$144,600	\$10,600	7.9%

Parks Grounds Maintenance - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$55	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$750	\$5,560	-	-	\$0	-
TRAINING/EDUCATION	\$56	\$1,651	-	-	\$0	-
REPAIRS & MAINTENANCE	\$251,759	\$166,259	\$0	-	\$0	-
LANDSCAPING	\$49,775	\$40,918	\$0	-	\$0	-
VEHICLE REPAIRS/MAINT.	-	-	\$0	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$55	-	-	-	\$0	-
PRINTING & BINDING	-	\$9,092	-	-	\$0	-
SANITARY LANDFILL USAGE	\$9,655	\$6,568	\$0	-	\$0	-
REFUSE SERVICE	-	\$1,524	\$0	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$312,049	\$231,627	\$0	-	\$0	-
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$637	\$300	-	-	\$0	-
EQUIPMENT FUND PARTS	\$603	\$94	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
EQUIPMENT FUND LABOR	\$729	\$189	-	-	\$0	-
GROUND'S LABOR	\$573,994	\$708,097	\$1,166,100	\$1,316,100	\$150,000	12.9%
GROUND'S PARTS	\$29	\$6	\$0	-	\$0	-
INTERNAL SERVICES TOTAL	\$575,992	\$708,686	\$1,166,100	\$1,316,100	\$150,000	12.9%
OTHER CHARGES						
HEATING SERVICES	\$4,135	\$5,254	-	-	\$0	-
TELECOMMUNICATIONS	\$699	\$979	\$0	-	\$0	-
PROPERTY INSURANCE	-	-	\$0	-	\$0	-
MOTOR VEHICLE INSURANCE	\$871	\$737	\$0	-	\$0	-
EQUIPMENT	\$12,459	\$8,838	\$0	-	\$0	-
OFFICE EQUIPMENT	\$384	\$533	-	-	\$0	-
TRAINING & EDUCATION	\$3,280	\$848	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$95	\$420	\$0	-	\$0	-
MISC CHARGES & FEES	\$5	-	-	-	\$0	-
OFFICE SUPPLIES	\$108	-	-	-	\$0	-
FOOD & FOOD SERVICE	\$2,515	\$2,531	\$0	-	\$0	-
LANDSCAPNG/AGRICULT SUPPL	\$47,598	\$23,800	\$0	-	\$0	-
MEDICAL & LABORATORY	-	\$55	\$0	-	\$0	-
LAUNDRY & JANITORIAL	\$10,505	\$6,284	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$43,880	\$23,468	\$0	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$15,219	\$12,482	\$0	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	\$5,140	\$109	\$0	-	\$0	-
UNIFORMS & APPAREL	\$3,363	\$5,379	\$0	-	\$0	-
OTHER OPERATING SUPPLIES	\$15,645	\$10,023	\$0	-	\$0	-
OTHER CHARGES TOTAL	\$165,902	\$101,740	\$0	-	\$0	-
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	\$49,477	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$114,793	-	-	-	\$0	-
COMMUNICATIONS EQUIPMENT	\$3,898	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$118,691	\$49,477	-	-	\$0	-
EXPENSES TOTAL	\$1,172,635	\$1,091,530	\$1,166,100	\$1,316,100	\$150,000	12.9%

Parks Community Recreation Programs - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$40,794	\$43,258	\$44,048	\$46,725	\$2,677	6.1%
OVERTIME	\$468	\$346	-	-	\$0	-
FICA	\$3,123	\$3,299	\$3,363	\$3,600	\$237	7.1%
VRS-EMPLOYER	\$4,278	\$4,990	\$5,136	\$5,051	(\$85)	(1.7%)
INSURANCE - EMPLOYER	\$548	\$508	\$590	\$495	(\$95)	(16.1%)
VA LOCAL DISABILITY PLAN	\$216	\$226	\$233	\$247	\$14	6.0%
SUTA	(\$1,281)	-	-	-	\$0	-
WORKER'S COMPENSATION	\$25	\$26	\$31	\$23	(\$8)	(25.8%)
BENEFITS ADMIN FEE	\$328	\$900	\$900	\$900	\$0	0.0%
HEALTH INSURANCE	\$7,978	\$8,856	\$8,964	\$10,026	\$1,062	11.9%
VRS HEALTH INS CREDIT	\$29	\$34	\$35	\$33	(\$2)	(5.7%)
PERSONNEL TOTAL	\$56,506	\$62,444	\$63,300	\$67,100	\$3,800	6.0%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$110	-	-	\$0	-
INSTRUCTORS	\$17,464	\$17,397	\$30,000	\$30,000	\$0	0.0%
PRINTING & BINDING	\$157	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$17,621	\$17,507	\$30,000	\$30,000	\$0	0.0%
OTHER CHARGES						
TRAINING & EDUCATION	\$288	\$470	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	-	-	\$300	\$300	\$0	0.0%
FOOD & FOOD SERVICE	\$111	\$130	\$1,200	\$1,200	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
UNIFORMS & APPAREL	\$227	-	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$4,025	\$3,111	\$8,000	\$8,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	-	-	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$4,651	\$3,711	\$9,900	\$9,900	\$0	0.0%
EXPENSES TOTAL	\$78,777	\$83,662	\$103,200	\$107,000	\$3,800	3.7%

Parks Aquatics - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$72,570	\$96,998	\$98,850	\$101,584	\$2,734	2.8%
OVERTIME	\$37,298	\$21,432	-	\$20,000	\$20,000	-
NON-CLASSIFIED REGULAR	\$313,037	\$348,872	\$283,110	\$323,110	\$40,000	14.1%
FICA	\$32,116	\$35,085	\$29,231	\$32,314	\$3,083	10.5%
VRS-EMPLOYER	\$6,755	\$11,536	\$11,851	\$10,473	(\$1,378)	(11.6%)
INSURANCE - EMPLOYER	\$862	\$1,141	\$1,325	\$1,077	(\$248)	(18.7%)
VA LOCAL DISABILITY PLAN	\$339	\$507	\$522	\$536	\$14	2.7%
WORKER'S COMPENSATION	\$6,087	\$7,179	\$5,632	\$6,575	\$943	16.7%
BENEFITS ADMIN FEE	\$495	\$1,800	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	\$16,152	\$32,876	\$33,900	\$31,460	(\$2,440)	(7.2%)
VRS HEALTH INS CREDIT	\$45	\$77	\$79	\$71	(\$8)	(10.1%)
PERSONNEL TOTAL	\$485,756	\$557,503	\$466,300	\$529,000	\$62,700	13.5%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$15,689	\$650	-	-	\$0	-
TRAINING/EDUCATION	\$600	\$1,649	-	-	\$0	-
INSTRUCTORS	\$12,045	\$8,000	\$13,700	\$13,700	\$0	0.0%
REPAIRS & MAINTENANCE	\$41,524	\$60,907	\$87,300	\$75,300	(\$12,000)	(13.8%)
COMPUTER HARDWARE/SOFTWAR	\$1,318	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$71,175	\$71,206	\$101,000	\$89,000	(\$12,000)	(11.9%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$12,196	\$17,505	\$14,500	\$14,500	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,007	\$21	-	-	\$0	-
TRAINING & EDUCATION	\$4,647	\$2,353	\$3,600	\$3,600	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$240	\$200	\$200	\$0	0.0%
FOOD & FOOD SERVICE	\$882	\$778	\$700	\$700	\$0	0.0%
MEDICAL & LABORATORY	\$3,862	\$558	\$900	\$900	\$0	0.0%
LAUNDRY & JANITORIAL	\$4,856	\$1,153	\$1,500	\$1,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$13,981	\$2,422	\$8,000	\$8,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$32	-	-	\$0	-
UNIFORMS & APPAREL	\$3,861	\$5,841	\$5,800	\$5,800	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$1,270	\$32	\$2,500	\$2,500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$12,773	\$29,905	\$18,400	\$18,400	\$0	0.0%
CHEMICALS	\$40,514	\$34,259	\$31,500	\$35,000	\$3,500	11.1%
OTHER CHARGES TOTAL	\$99,849	\$95,098	\$87,600	\$91,100	\$3,500	4.0%
EXPENSES TOTAL	\$656,780	\$723,807	\$654,900	\$709,100	\$54,200	8.3%

Parks Facilities Maintenance - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$144,934	\$159,372	\$166,807	\$193,931	\$27,124	16.3%
OVERTIME	\$3,427	\$4,312	\$3,500	\$3,500	\$0	0.0%
NON-CLASSIFIED REGULAR	-	\$1,220	-	\$30,000	\$30,000	-
FICA	\$11,173	\$12,240	\$13,050	\$17,103	\$4,053	31.1%
VRS-EMPLOYER	\$13,750	\$17,811	\$19,060	\$20,239	\$1,179	6.2%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
INSURANCE - EMPLOYER	\$1,756	\$1,767	\$2,235	\$2,056	(\$179)	(8.0%)
VA LOCAL DISABILITY PLAN	\$691	\$786	\$881	\$1,024	\$143	16.2%
WORKER'S COMPENSATION	\$2,783	\$3,097	\$3,706	\$2,366	(\$1,340)	(36.2%)
BENEFITS ADMIN FEE	\$1,103	\$3,314	\$3,600	\$3,600	\$0	0.0%
HEALTH INSURANCE	\$23,412	\$38,194	\$41,628	\$46,545	\$4,917	11.8%
VRS HEALTH INS CREDIT	\$92	\$119	\$133	\$136	\$3	2.3%
PERSONNEL TOTAL	\$203,122	\$242,233	\$254,600	\$320,500	\$65,900	25.9%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$14	-	-	\$0	-
REPAIRS & MAINTENANCE	\$124,949	\$72,367	\$90,300	\$90,300	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$324	-	-	-	\$0	-
PRINTING & BINDING	-	\$204	-	-	\$0	-
LOCAL MEDIA	-	\$238	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$125,273	\$72,824	\$90,300	\$90,300	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$168,286	\$183,608	\$170,000	\$185,000	\$15,000	8.8%
HEATING SERVICES	\$34,505	\$34,158	\$35,000	\$35,000	\$0	0.0%
TELECOMMUNICATIONS	\$4,386	\$5,062	\$5,000	\$5,000	\$0	0.0%
PROPERTY INSURANCE	\$13,654	\$10,338	\$13,500	\$13,500	\$0	0.0%
GENERAL LIABILITY	\$6,080	\$3,318	\$6,100	\$6,100	\$0	0.0%
EQUIPMENT	\$19,493	\$61,056	\$30,000	\$30,000	\$0	0.0%
MILEAGE & TRANSPORTATION	\$39	-	-	-	\$0	-
FOOD & FOOD SERVICE	-	-	\$200	\$200	\$0	0.0%
MEDICAL & LABORATORY	-	-	\$200	\$200	\$0	0.0%
LAUNDRY & JANITORIAL	\$18,241	\$20,045	\$20,000	\$20,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$27,592	\$8,987	\$10,000	\$10,000	\$0	0.0%
UNIFORMS & APPAREL	\$116	\$733	\$500	\$1,000	\$500	100.0%
OTHER OPERATING SUPPLIES	\$18,701	\$7,692	\$1,000	\$1,000	\$0	0.0%
CHEMICALS	\$20	\$16	-	-	\$0	-
OTHER CHARGES TOTAL	\$311,114	\$335,013	\$291,500	\$307,000	\$15,500	5.3%
CAPITAL CHARGES	-	\$1,568	-	-	\$0	-
EXPENSES TOTAL	\$639,509	\$651,638	\$636,400	\$717,800	\$81,400	12.8%

Parks Child Care - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$156,443	\$164,279	\$168,371	\$178,615	\$10,244	6.1%
OVERTIME	\$7,081	\$7,366	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$185,951	\$214,369	\$183,338	\$193,338	\$10,000	5.5%
FICA	\$25,516	\$28,186	\$26,931	\$28,382	\$1,451	5.4%
VRS-EMPLOYER	\$16,256	\$16,540	\$17,107	\$16,629	(\$478)	(2.8%)
INSURANCE - EMPLOYER	\$2,093	\$1,932	\$2,256	\$1,893	(\$363)	(16.1%)
WORKER'S COMPENSATION	\$4,178	\$4,960	\$3,670	\$1,725	(\$1,945)	(53.0%)
BENEFITS ADMIN FEE	\$980	\$2,692	\$2,700	\$2,700	\$0	0.0%
HEALTH INSURANCE	\$41,141	\$45,685	\$47,292	\$52,893	\$5,601	11.8%
VRS HEALTH INS CREDIT	\$110	\$130	\$135	\$125	(\$10)	(7.4%)
PERSONNEL TOTAL	\$439,750	\$486,140	\$451,800	\$476,300	\$24,500	5.4%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$200	\$873	\$500	\$500	\$0	0.0%
PRINTING & BINDING	\$262	\$510	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$462	\$1,383	\$500	\$500	\$0	0.0%
OTHER CHARGES						
MILEAGE & TRANSPORTATION	\$2	-	\$1,800	\$1,800	\$0	0.0%
TRAINING & EDUCATION	\$924	\$310	\$3,200	\$3,200	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$120	\$130	\$200	\$200	\$0	0.0%
PARKS & REC ACTIVITIES	\$4,914	\$4,949	\$6,500	\$6,500	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
FOOD & FOOD SERVICE	\$11,994	\$11,138	\$11,500	\$11,500	\$0	0.0%
MEDICAL & LABORATORY	\$168	\$86	\$300	\$300	\$0	0.0%
LAUNDRY & JANITORIAL	\$550	\$429	\$1,500	\$1,500	\$0	0.0%
UNIFORMS & APPAREL	\$4,495	\$2,883	\$2,800	\$2,800	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$3,555	\$4,907	\$7,800	\$7,800	\$0	0.0%
MERCHANDISE FOR RESALE	-	-	\$0	-	\$0	-
ARTS & CRAFTS SUPPLIES	\$813	\$730	\$1,000	\$1,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$195	\$138	\$200	\$200	\$0	0.0%
OTHER CHARGES TOTAL	\$27,729	\$25,699	\$37,100	\$37,100	\$0	0.0%
EXPENSES TOTAL	\$467,941	\$513,222	\$489,400	\$513,900	\$24,500	5.0%

Parks Athletic Programs - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$100,000	\$101,045	\$100,393	\$107,295	\$6,902	6.9%
OVERTIME	\$2,444	\$4,407	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$21,050	\$35,021	\$29,850	\$35,850	\$6,000	20.1%
FICA	\$9,204	\$10,459	\$9,951	\$10,885	\$934	9.4%
VRS-EMPLOYER	\$10,563	\$12,518	\$12,709	\$13,527	\$818	6.4%
INSURANCE - EMPLOYER	\$1,342	\$1,120	\$1,345	\$1,137	(\$208)	(15.5%)
VA LOCAL DISABILITY PLAN	\$529	\$498	\$530	\$567	\$37	7.0%
WORKER'S COMPENSATION	\$1,796	\$2,179	\$1,642	\$1,663	\$21	1.3%
BENEFITS ADMIN FEE	\$656	\$1,650	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	\$20,969	\$21,580	\$23,700	\$37,901	\$14,201	59.9%
VRS HEALTH INS CREDIT	\$71	\$76	\$80	\$75	(\$5)	(6.3%)
PERSONNEL TOTAL	\$168,622	\$190,553	\$182,000	\$210,700	\$28,700	15.8%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$360	-	-	-	\$0	-
INSTRUCTORS	\$34,681	\$30,032	\$35,000	\$35,000	\$0	0.0%
PRINTING & BINDING	\$3,987	\$648	\$4,100	\$4,100	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$39,028	\$30,680	\$39,100	\$39,100	\$0	0.0%
OTHER CHARGES						
EQUIPMENT	-	\$930	-	-	\$0	-
MILEAGE & TRANSPORTATION	-	\$179	\$1,650	\$1,650	\$0	0.0%
TRAINING & EDUCATION	\$3,045	\$1,919	\$4,150	\$4,150	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	-	\$200	\$200	\$0	0.0%
PARKS & REC ACTIVITIES	\$3,460	\$350	\$2,000	\$2,000	\$0	0.0%
BACKGROUND CHECKS	-	\$420	\$4,000	\$4,000	\$0	0.0%
FOOD & FOOD SERVICE	\$339	\$214	\$500	\$500	\$0	0.0%
MEDICAL & LABORATORY	\$49	-	\$200	\$200	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$42	\$113	-	-	\$0	-
UNIFORMS & APPAREL	\$5,728	\$9,097	\$7,200	\$9,700	\$2,500	34.7%
OTHER OPERATING SUPPLIES	\$5,235	\$15,172	\$7,500	\$7,500	\$0	0.0%
AWARDS, PLAQUES, OTHER	\$1,598	\$1,345	\$5,200	\$5,200	\$0	0.0%
OTHER CHARGES TOTAL	\$19,496	\$29,737	\$32,600	\$35,100	\$2,500	7.7%
EXPENSES TOTAL	\$227,146	\$250,970	\$253,700	\$284,900	\$31,200	12.3%

Parks Total

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses	\$3,995,586	\$4,087,602	\$4,082,500	\$4,472,900	\$390,400	9.6%

PLANNING DEPARTMENT

FY 2027 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 analyzing existing demographic, economic, environmental, land use, transportation, and community patterns and projecting future trends. Staff also conduct current planning (development plan review), preservation planning, transportation planning, and provide information services such as maintaining updated zoning maps and the City's street addressing system.

STRATEGIC PLAN GOALS

Strategic Goal – SUPPORTING OUR HIGH QUALITY OF LIFE:

HOW COMMUNITY DEVELOPMENT SUPPORTS *OUR HIGH QUALITY OF LIFE*

Goal 1. Proactively revitalize and redevelop our community through Neighborhood Design Districts. Action items:

1. Strategically implement Cedar Valley and Cider Hill Neighborhood Design District plans
2. Develop plans for Berryville Avenue and Old Town Neighborhood Design Districts
3. Educate and engage community stakeholders so they can fully collaborate in the Neighborhood Design District planning process
4. Assess potential opportunities for additional future Neighborhood Design Districts in Winchester

Goal 2. Increase residents' physical mobility while providing safe and appealing public areas and green spaces. Action items:

1. Leverage new Neighborhood Design Districts while incorporating improved mobility options into planning processes
2. Expand recreational trail amenities to compliment the Green Circle Trail
3. Establish and consult with the City's Bicycle and Pedestrian Advisory Committee
4. Develop the City Bicycle and Pedestrian Mobility Plan
5. Collaborate with other departments and community stakeholders to improve safe bicycle and pedestrian connectivity for all residents

Goal 3. Enhance the character and condition of local buildings and land. Actions items:

1. Apply and administer Commonwealth of Virginia and City laws and ordinances that maintain safe, healthy housing and commercial spaces
2. Enforce Virginia Property Maintenance Code requirements through adequate team staffing that supports early detection
3. Develop and consistently implement a policy on rehabilitation or removal of derelict properties per Commonwealth of Virginia law
4. Actively engage and educate community members on legal mandates and processes concerning derelict properties, permits, and other issues
5. Launch a public education campaign highlighting quality of life-related requirements affecting residents and businesses, such as Historic Preservation of existing buildings, as well as seasonal requirements such as grass and

snow maintenance

6. Administer local incentives through the Department of Housing and Community Development's Enterprise Zone to expand commercially viable properties through adaptive re-use of underutilized or vacant properties
7. Leverage Opportunity Zone designation to maximize private investment opportunities for redevelopment of underutilized or vacant properties in key commercial districts

Goal 6. Facilitate a diverse and balanced housing mix accessible to different income levels. Action items:

1. Strengthen partnerships to stimulate and distribute affordable housing throughout the City
2. Update City Housing Study to reflect Winchester's current housing needs, while exploring the establishment of a City Land Bank Authority
3. Develop a City Housing Strategy that recommends bylaws, internal policies, and procedures, while addressing the potential for municipal property use and public-private partnerships
4. Identify external funding sources including Community Development Block Grant and HOME Investment Partnership Program monies
5. Leverage existing and planned Neighborhood Design Districts to strategically address residential housing market gaps
6. Establish workforce housing incentive programs to add additional capacity to the market's supply of affordable housing

OTHER DEPARTMENTAL OBJECTIVES:

Promote historic preservation good community design consistent with Historic Winchester District Design Guidelines. Continue to work with consultants and advisory committees from Wards 1 and 2 on proposed Neighborhood Design Districts (NDDs) focused on the Berryville Avenue and Old Town area, building upon the success of NDD implementation in the Cider Hill and Cedar Valley areas.

Develop addressing best practice guide to ensure uniform addressing decisions and conformity with national E911 standards in coordination with Emergency Services and GIS departments.

PERFORMANCE MEASURES

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Planning Commission meetings, work sessions, retreats	20	20	20	20	20
Site Plan reviews	40	61	55	49	50
Re-zonings, CUP's, and text amendments	15	18	15	21	18
Corridor enhancement reviews	65	50	48	49	52

STAFFING SUMMARY

Planning

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Planning	3	4	4	4	4
FTE AMOUNT	3	4	4	4	4

EXPENDITURES

Planning - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$394,477	\$323,713	\$441,400	\$459,900	\$18,500	4.2%
CONTRACTUAL SERVICES	\$5,122	\$8,425	\$8,600	\$8,600	\$0	0.0%
OTHER CHARGES	\$4,199	\$4,904	\$10,200	\$10,200	\$0	0.0%
EXPENSES TOTAL	\$403,798	\$337,043	\$460,200	\$478,700	\$18,500	4.0%

Planning - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$280,585	\$227,401	\$288,356	\$309,716	\$21,360	7.4%
OVERTIME	\$999	\$2,263	\$1,500	\$1,500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$5,499	-	\$15,000	\$15,000	\$0	0.0%
FICA	\$21,021	\$16,494	\$23,403	\$24,799	\$1,396	6.0%
VRS-EMPLOYER	\$28,734	\$22,311	\$34,379	\$33,855	(\$524)	(1.5%)
INSURANCE - EMPLOYER	\$3,684	\$2,225	\$3,864	\$3,283	(\$581)	(15.0%)
VA LOCAL DISABILITY PLAN	\$785	\$958	\$1,523	\$1,635	\$112	7.4%
WORKER'S COMPENSATION	\$177	\$137	\$202	\$155	(\$47)	(23.3%)
BENEFITS ADMIN FEE	\$1,243	\$2,700	\$3,600	\$3,600	\$0	0.0%
HEALTH INSURANCE	\$51,558	\$49,074	\$69,342	\$66,140	(\$3,202)	(4.6%)
VRS HEALTH INS CREDIT	\$194	\$150	\$231	\$217	(\$14)	(6.1%)
PERSONNEL TOTAL	\$394,477	\$323,713	\$441,400	\$459,900	\$18,500	4.2%
CONTRACTUAL SERVICES						
MANAGEMENT CONSULTING	-	-	\$2,200	\$2,200	\$0	0.0%
PRINTING & BINDING	\$88	\$347	\$400	\$400	\$0	0.0%
LOCAL MEDIA	\$5,034	\$8,078	\$6,000	\$6,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$5,122	\$8,425	\$8,600	\$8,600	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$16	\$75	\$200	\$200	\$0	0.0%
OFFICE EQUIPMENT	\$633	\$189	\$1,700	\$1,700	\$0	0.0%
MILEAGE & TRANSPORTATION	\$379	\$485	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$2,492	\$2,355	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$101	\$364	\$1,200	\$1,200	\$0	0.0%
MISC CHARGES & FEES	-	-	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$195	\$10	\$300	\$300	\$0	0.0%
FOOD & FOOD SERVICE	\$86	-	\$100	\$100	\$0	0.0%
UNIFORMS & APPAREL	\$50	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$247	\$1,078	\$600	\$600	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$349	-	-	\$0	-
OTHER CHARGES TOTAL	\$4,199	\$4,904	\$10,200	\$10,200	\$0	0.0%
EXPENSES TOTAL	\$403,798	\$337,043	\$460,200	\$478,700	\$18,500	4.0%

REDEVELOPMENT AND HOUSING (CDBG)

FY 2027 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

Strategic Plan Focus Area: Supporting Our High Quality of Life

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.

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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$26,772	\$28,557	\$29,200	\$30,500	\$1,300	4.5%
CONTRACTUAL SERVICES	\$74,468	\$6,088	\$211,700	\$211,700	\$0	0.0%
OTHER CHARGES	\$450,022	\$217,657	\$600,000	\$600,000	\$0	0.0%
CAPITAL CHARGES	\$61,835	\$189,476	-	-	\$0	-
EXPENSES TOTAL	\$613,097	\$441,778	\$840,900	\$842,200	\$1,300	0.2%

CDBG - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$20,195	\$21,277	\$21,805	\$22,904	\$1,099	5.0%
FICA	\$1,510	\$1,582	\$1,729	\$1,717	(\$12)	(0.7%)
VRS-EMPLOYER	\$2,105	\$2,154	\$2,215	\$2,132	(\$83)	(3.8%)
INSURANCE - EMPLOYER	\$271	\$252	\$292	\$243	(\$49)	(16.8%)
WORKER'S COMPENSATION	\$12	\$209	\$15	\$15	\$0	0.0%
BENEFITS ADMIN FEE	\$66	\$180	\$180	\$180	\$0	0.0%
HEALTH INSURANCE	\$2,598	\$2,886	\$2,947	\$3,293	\$346	11.7%
VRS HEALTH INS CREDIT	\$14	\$17	\$17	\$16	(\$1)	(5.9%)
PERSONNEL TOTAL	\$26,772	\$28,557	\$29,200	\$30,500	\$1,300	4.5%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$70,232	-	\$207,700	\$207,700	\$0	0.0%
REPAIRS & MAINTENANCE	-	\$4,292	-	-	\$0	-
LOCAL MEDIA	\$4,237	\$1,796	\$4,000	\$4,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$74,468	\$6,088	\$211,700	\$211,700	\$0	0.0%
OTHER CHARGES						
OTHER PYMTS/CONTRIBUTIONS	\$312,713	\$199,678	\$600,000	\$600,000	\$0	0.0%
UNIFORMS & APPAREL	-	\$11,511	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$137,309	\$6,468	-	-	\$0	-
OTHER CHARGES TOTAL	\$450,022	\$217,657	\$600,000	\$600,000	\$0	0.0%
CAPITAL CHARGES	\$61,835	\$189,476	-	-	\$0	-
EXPENSES TOTAL	\$613,097	\$441,778	\$840,900	\$842,200	\$1,300	0.2%

ZONING DEPARTMENT

FY 2027 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

Strategic Plan Focus Area: Supporting Our High Quality of Life

Goals:

- 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 inquiries, and resolving zoning violations.

Objectives:

- 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 creating development guides to make new development and redevelopment projects easier to understand and complete.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Certificates of Occupancy (Business)	257	268	252	197	200
Certificated of Occupancy (Home-Based)	99	109	114	102	95
Zoning Violations	200	295	173	211	225
Zoning Ordinance Text Amendments	0*	5	4	8	10
Board of Zoning Appeals (Variances, Appeals)	5	16**	6	5	3

*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.

STAFFING SUMMARY

Zoning

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Zoning	2.5	2.5	2.5	2.5	2.5
FTE AMOUNT	2.5	2.5	2.5	2.5	2.5

EXPENDITURES

Zoning - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$193,854	\$217,200	\$239,100	\$265,900	\$26,800	11.2%
CONTRACTUAL SERVICES	\$2,432	\$1,507	\$13,900	\$2,600	(\$11,300)	(81.3%)
INTERNAL SERVICES	\$328	\$138	\$1,325	\$1,325	\$0	0.0%
OTHER CHARGES	\$7,092	\$3,308	\$9,975	\$8,975	(\$1,000)	(10.0%)
EXPENSES TOTAL	\$203,706	\$222,154	\$264,300	\$278,800	\$14,500	5.5%

Zoning - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$149,971	\$163,474	\$180,786	\$203,373	\$22,587	12.5%
OVERTIME	\$138	\$223	\$200	\$200	\$0	0.0%
FICA	\$11,473	\$12,495	\$13,843	\$15,512	\$1,669	12.1%
VRS-EMPLOYER	\$15,832	\$21,798	\$24,275	\$25,402	\$1,127	4.6%
INSURANCE - EMPLOYER	\$2,013	\$1,929	\$2,423	\$2,156	(\$267)	(11.0%)
VA LOCAL DISABILITY PLAN	\$793	\$859	\$955	\$1,074	\$119	12.5%
WORKER'S COMPENSATION	\$92	\$100	\$127	\$102	(\$25)	(19.7%)
BENEFITS ADMIN FEE	\$820	\$2,250	\$2,250	\$2,250	\$0	0.0%
HEALTH INSURANCE	\$12,617	\$13,942	\$14,096	\$15,689	\$1,593	11.3%
VRS HEALTH INS CREDIT	\$106	\$130	\$145	\$142	(\$3)	(2.1%)
PERSONNEL TOTAL	\$193,854	\$217,200	\$239,100	\$265,900	\$26,800	11.2%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	-	\$11,300	\$0	(\$11,300)	(100.0%)
VEHICLE REPAIRS/MAINT.	-	-	\$50	\$50	\$0	0.0%
PRINTING & BINDING	\$457	-	\$250	\$250	\$0	0.0%
LOCAL MEDIA	\$1,975	\$1,507	\$2,300	\$2,300	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$2,432	\$1,507	\$13,900	\$2,600	(\$11,300)	(81.3%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$74	\$30	\$450	\$450	\$0	0.0%
EQUIPMENT FUND PARTS	\$73	\$56	\$275	\$275	\$0	0.0%
EQUIPMENT FUND LABOR	\$182	\$52	\$600	\$600	\$0	0.0%
INTERNAL SERVICES TOTAL	\$328	\$138	\$1,325	\$1,325	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$106	\$132	\$500	\$500	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$297	\$270	\$875	\$875	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OFFICE EQUIPMENT	\$633	\$189	\$1,800	\$1,800	\$0	0.0%
MILEAGE & TRANSPORTATION	\$71	\$243	-	-	\$0	-
TRAINING & EDUCATION	\$4,414	\$1,648	\$5,000	\$4,000	(\$1,000)	(20.0%)
DUES & ASSOC MEMBERSHIPS	\$364	\$300	\$500	\$500	\$0	0.0%
COURT FILING FEES	\$12	\$152	\$125	\$125	\$0	0.0%
OFFICE SUPPLIES	\$419	\$105	\$575	\$575	\$0	0.0%
FOOD & FOOD SERVICE	-	\$6	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	-	\$41	-	-	\$0	-
UNIFORMS & APPAREL	\$178	\$222	\$100	\$100	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$597	-	\$400	\$400	\$0	0.0%
OTHER CHARGES TOTAL	\$7,092	\$3,308	\$9,975	\$8,975	(\$1,000)	(10.0%)
EXPENSES TOTAL	\$203,706	\$222,154	\$264,300	\$278,800	\$14,500	5.5%

ECONOMIC DEVELOPMENT

FY 2027 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

Focus Area 3: Supporting Our High Quality of Life

- Proactively revitalize and redevelop our community through Neighborhood Design Districts

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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Combined Commercial Vacancy Rate	N/A	N/A	N/A	3.04%	3.07%
Number of Business Incentives Awarded	10	11	0	12	24
Unemployment Rate	2.6%	2.9%	2.2%	3.2%	3.5%
Dollar Amount of Business Incentives Awarded or Leveraged	\$81,814	\$91,426	\$666,669	\$19,842,603	\$19,974,027
Dollar Amount Capital Investment Leveraged	\$154,467	\$335,511	\$51,755,032	\$180,464,304	\$188,908,247

STAFFING SUMMARY

Economic Development Authority

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Development Services	5	5	4	4	4
FTE AMOUNT	5	5	4	4	4

EXPENDITURES

Economic Development Authority - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$380,799	\$387,801	\$441,800	\$492,000	\$50,200	11.4%
CONTRACTUAL SERVICES	\$43,347	\$11,243	\$300	\$300	\$0	0.0%
OTHER CHARGES	\$9,305	\$138,079	\$567,600	\$567,600	\$0	0.0%
EXPENSES TOTAL	\$433,452	\$537,123	\$1,009,700	\$1,059,900	\$50,200	5.0%

Economic Development Authority - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$286,788	\$289,087	\$322,294	\$367,926	\$45,632	14.2%
OVERTIME	\$3,015	\$175	\$500	\$500	\$0	0.0%
NON-CLASSIFIED REGULAR	\$0	-	-	-	\$0	-
FICA	\$21,781	\$21,966	\$24,583	\$28,127	\$3,544	14.4%
VRS-EMPLOYER	\$29,643	\$31,802	\$36,929	\$39,025	\$2,096	5.7%
INSURANCE - EMPLOYER	\$3,796	\$3,295	\$4,313	\$3,896	(\$417)	(9.7%)
VA LOCAL DISABILITY PLAN	\$1,496	\$1,465	\$1,699	\$1,940	\$241	14.2%
SUTA	\$789	-	-	-	\$0	-
WORKER'S COMPENSATION	\$205	\$189	\$225	\$184	(\$41)	(18.2%)
BENEFITS ADMIN FEE	\$1,268	\$2,932	\$3,600	\$3,600	\$0	0.0%
HEALTH INSURANCE	\$31,820	\$36,669	\$47,400	\$46,545	(\$855)	(1.8%)
VRS HEALTH INS CREDIT	\$200	\$222	\$257	\$257	\$0	0.0%
PERSONNEL TOTAL	\$380,799	\$387,801	\$441,800	\$492,000	\$50,200	11.4%
CONTRACTUAL SERVICES						
LEGAL SERVICES	-	\$3,340	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$42,500	\$7,083	\$0	-	\$0	-
PRINTING & BINDING	-	\$154	\$200	\$200	\$0	0.0%
LOCAL MEDIA	\$847	\$665	\$100	\$100	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$43,347	\$11,243	\$300	\$300	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$136	\$223	\$400	\$400	\$0	0.0%
MILEAGE & TRANSPORTATION	\$127	\$2,320	\$1,500	\$1,500	\$0	0.0%
TRAINING & EDUCATION	\$4,457	\$10,706	\$3,000	\$3,000	\$0	0.0%
BUSINESS DEVELOPMENT GRAN	-	\$74,761	\$75,000	\$75,000	\$0	0.0%
EDA SUPPORT AGREEMENT	-	-	\$483,400	\$483,400	\$0	0.0%
OTHER PYMTS/CONTRIBUTIONS	-	\$47,500	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$1,115	\$475	\$1,800	\$1,800	\$0	0.0%
MISC CHARGES & FEES	\$300	\$99	\$100	\$100	\$0	0.0%
OFFICE SUPPLIES	\$1,013	\$213	\$1,000	\$1,000	\$0	0.0%
FOOD & FOOD SERVICE	\$656	\$483	\$400	\$400	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,502	\$1,300	\$1,000	\$1,000	\$0	0.0%
OTHER CHARGES TOTAL	\$9,305	\$138,079	\$567,600	\$567,600	\$0	0.0%
EXPENSES TOTAL	\$433,452	\$537,123	\$1,009,700	\$1,059,900	\$50,200	5.0%

COMMUNITY DEVELOPMENT SERVICES

FY 2027 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 Focus Area: Supporting Our High Quality of Life

- 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	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Community Development	4	4	4	4	4
FTE AMOUNT	4	4	4	4	4

EXPENDITURES

Community Development Services - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$439,209	\$470,880	\$487,300	\$524,700	\$37,400	7.7%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
CONTRACTUAL SERVICES	\$102,917	\$63,205	\$6,500	\$6,500	\$0	0.0%
INTERNAL SERVICES	\$1,676	\$604	\$700	\$700	\$0	0.0%
OTHER CHARGES	\$21,526	\$13,434	\$37,000	\$26,500	(\$10,500)	(28.4%)
CAPITAL CHARGES	-	\$1,496	-	-	\$0	-
EXPENSES TOTAL	\$565,328	\$549,618	\$531,500	\$558,400	\$26,900	5.1%

Community Development Services - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$327,015	\$345,799	\$360,420	\$391,089	\$30,669	8.5%
OVERTIME	\$28	\$208	-	-	\$0	-
FICA	\$24,142	\$25,521	\$26,818	\$28,008	\$1,190	4.4%
VRS-EMPLOYER	\$34,091	\$34,989	\$36,619	\$36,410	(\$209)	(0.6%)
INSURANCE - EMPLOYER	\$4,389	\$4,086	\$4,830	\$4,146	(\$684)	(14.2%)
WORKER'S COMPENSATION	\$201	\$3,397	\$252	\$252	\$0	0.0%
BENEFITS ADMIN FEE	\$1,246	\$3,420	\$3,420	\$3,420	\$0	0.0%
HEALTH INSURANCE	\$47,943	\$53,277	\$54,653	\$61,101	\$6,448	11.8%
VRS HEALTH INS CREDIT	\$153	\$183	\$288	\$274	(\$14)	(4.9%)
PERSONNEL TOTAL	\$439,209	\$470,880	\$487,300	\$524,700	\$37,400	7.7%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$144	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$101,381	\$62,833	\$5,000	\$5,000	\$0	0.0%
REPAIRS & MAINTENANCE	-	-	\$500	\$500	\$0	0.0%
PRINTING & BINDING	\$1,536	\$228	\$500	\$500	\$0	0.0%
LOCAL MEDIA	-	-	\$500	\$500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$102,917	\$63,205	\$6,500	\$6,500	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$410	\$317	\$500	\$500	\$0	0.0%
EQUIPMENT FUND PARTS	\$242	\$82	\$100	\$100	\$0	0.0%
EQUIPMENT FUND LABOR	\$1,024	\$204	\$100	\$100	\$0	0.0%
INTERNAL SERVICES TOTAL	\$1,676	\$604	\$700	\$700	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$4,103	\$3,671	\$3,000	\$3,000	\$0	0.0%
TELECOMMUNICATIONS	-	-	\$0	-	\$0	-
MOTOR VEHICLE INSURANCE	\$288	\$262	-	-	\$0	-
OFFICE EQUIPMENT	\$1,474	\$189	\$2,500	\$2,500	\$0	0.0%
MILEAGE & TRANSPORTATION	\$516	\$613	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$5,443	\$3,065	\$5,000	\$5,000	\$0	0.0%
EMER HOUSING VOUCHERS	\$2,205	-	\$20,000	\$10,000	(\$10,000)	(50.0%)
DUES & ASSOC MEMBERSHIPS	\$1,768	\$1,788	\$2,000	\$2,000	\$0	0.0%
OFFICE SUPPLIES	\$1,668	\$1,033	\$2,000	\$1,500	(\$500)	(25.0%)
FOOD & FOOD SERVICE	\$436	-	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$53	\$20	-	-	\$0	-
UNIFORMS & APPAREL	\$1,752	\$454	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$90	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$1,732	\$2,338	\$1,500	\$1,500	\$0	0.0%
OTHER CHARGES TOTAL	\$21,526	\$13,434	\$37,000	\$26,500	(\$10,500)	(28.4%)
CAPITAL CHARGES	-	\$1,496	-	-	\$0	-
EXPENSES TOTAL	\$565,328	\$549,618	\$531,500	\$558,400	\$26,900	5.1%

OLD TOWN WINCHESTER

FY 2027 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

Strategic Plan Focus Area: Supporting Our High Quality of Life

Goals:

- 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.

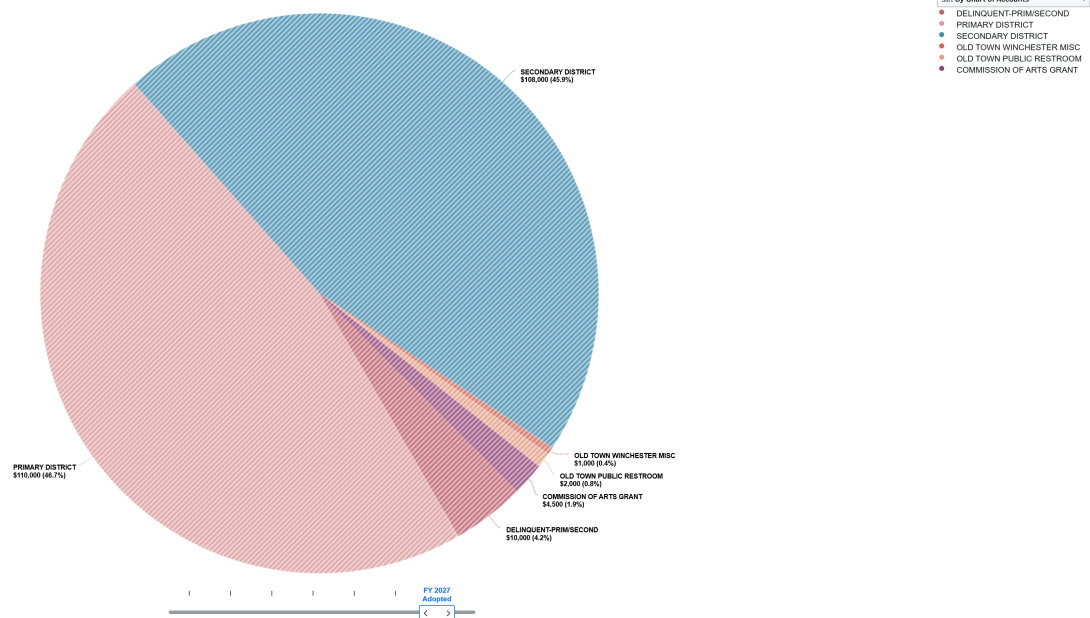
Objectives:

- 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

Old Town Funding Sources

Visualization



Data filtered by Revenues, GENERAL OPERATING FUND and exported on May 25, 2020. Created with OpenGov

EXPENDITURES

Old Town Winchester - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	–	\$101	–	–	\$0	–
CONTRACTUAL SERVICES	\$47,534	\$15,639	\$116,760	\$116,750	(\$10)	(0.0%)
OTHER CHARGES	\$133,575	\$219,595	\$213,940	\$213,950	\$10	0.0%
EXPENSES TOTAL	\$181,109	\$235,335	\$330,700	\$330,700	\$0	0.0%

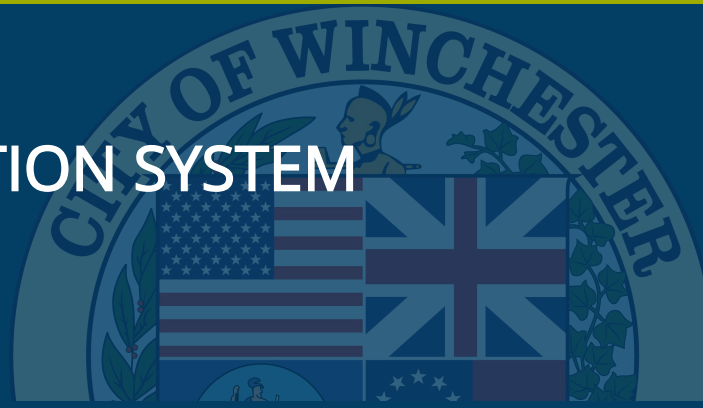
Old Town Winchester - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	–	\$101	–	–	\$0	–
CONTRACTUAL SERVICES						
LEGAL SERVICES	\$3,175	–	–	–	\$0	–
SPECIAL EVENTS PROMOTIONS	\$15,000	\$6,750	\$104,100	\$104,100	\$0	0.0%
OTHER PROFESSIONAL SERV	\$23,634	\$2,017	\$3,250	\$3,250	\$0	0.0%
PRINTING & BINDING	\$58	\$353	\$6,710	\$2,900	(\$3,810)	(56.8%)
LOCAL MEDIA	\$5,667	\$6,519	\$2,700	\$6,500	\$3,800	140.7%
CONTRACTUAL SERVICES TOTAL	\$47,534	\$15,639	\$116,760	\$116,750	(\$10)	(0.0%)
OTHER CHARGES						
POSTAL SERVICES	–	\$15	\$450	\$50	(\$400)	(88.9%)
GENERAL LIABILITY	\$271	\$253	\$400	\$400	\$0	0.0%
EQUIPMENT	\$3,337	\$4,045	–	\$4,050	\$4,050	–
MILEAGE & TRANSPORTATION	\$0	–	\$600	\$0	(\$600)	(100.0%)
TRAINING & EDUCATION	–	–	\$1,600	\$0	(\$1,600)	(100.0%)
VA COMMISSION OF ARTS	\$6,500	\$5,500	\$9,500	\$9,500	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OTHER PYMTS/CONTRIBUTIONS	\$69,921	\$157,229	\$144,700	\$144,700	\$0	0.0%
DOWNTOWN IMPROV REPAYMENT	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$575	\$200	\$940	\$900	(\$40)	(4.3%)
MISC CHARGES & FEES	-	\$383	\$1,750	\$1,250	(\$500)	(28.6%)
OFFICE SUPPLIES	-	-	\$400	\$0	(\$400)	(100.0%)
FOOD & FOOD SERVICE	-	\$1,625	-	\$400	\$400	-
UNIFORMS & APPAREL	\$226	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$2,745	\$345	\$3,600	\$2,700	(\$900)	(25.0%)
OTHER CHARGES TOTAL	\$133,575	\$219,595	\$213,940	\$213,950	\$10	0.0%
EXPENSES TOTAL	\$181,109	\$235,335	\$330,700	\$330,700	\$0	0.0%

GEOGRAPHIC INFORMATION SYSTEM (GIS)

FY 2027 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

Strategic Plan Focus Area: Ensuring Our Efficient and Effective Government

Goals:

- 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	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
GIS	2	4	4	3	3
FTE AMOUNT	2	4	4	3	3

EXPENDITURES

GIS - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$185,604	\$162,631	\$167,800	\$181,500	\$13,700	8.2%
CONTRACTUAL SERVICES	\$8,134	\$882	\$9,200	\$9,000	(\$200)	(2.2%)
OTHER CHARGES	\$9,571	\$9,660	\$17,700	\$18,100	\$400	2.3%
EXPENSES TOTAL	\$203,310	\$173,173	\$194,700	\$208,600	\$13,900	7.1%

GIS - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$185,604	\$162,631	\$167,800	\$181,500	\$13,700	8.2%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$7,200	-	\$7,200	\$7,000	(\$200)	(2.8%)
COMPUTER HARDWARE/SOFTWAR	\$934	\$882	\$2,000	\$2,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$8,134	\$882	\$9,200	\$9,000	(\$200)	(2.2%)
OTHER CHARGES						
MILEAGE & TRANSPORTATION	-	-	\$700	\$700	\$0	0.0%
TRAINING & EDUCATION	\$6,559	\$8,266	\$11,500	\$11,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$300	\$1,100	\$1,200	\$100	9.1%
MISC CHARGES & FEES	-	\$52	-	-	\$0	-
OFFICE SUPPLIES	\$307	-	-	-	\$0	-
UNIFORMS & APPAREL	\$28	-	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	-	-	\$400	\$400	\$0	0.0%
OTHER OPERATING SUPPLIES	\$2,677	\$1,042	\$4,000	\$4,300	\$300	7.5%
OTHER CHARGES TOTAL	\$9,571	\$9,660	\$17,700	\$18,100	\$400	2.3%
EXPENSES TOTAL	\$203,310	\$173,173	\$194,700	\$208,600	\$13,900	7.1%

REGIONAL AGENCIES

FY 2027 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES						
STATE HEALTH DEPT	\$253,147	\$356,274	\$373,874	\$373,154	(\$720)	(0.2%)
NRJDC OPERATING	\$704,731	\$787,548	\$744,621	\$590,094	(\$154,527)	(20.8%)
NW COMMUNITY SERVICES	\$276,969	\$276,969	\$290,817	\$290,817	\$0	0.0%
L F SOIL & WATER CONSERVE	\$11,000	\$11,000	\$0	\$12,100	\$12,100	-
LORD FAIRFAX EMS COUNCIL	\$11,555	\$11,555	\$11,555	\$11,555	\$0	0.0%
SPCA	\$320,000	\$370,000	\$380,000	\$380,000	\$0	0.0%
SUBSTANCE ABUSE COALITION	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0.0%
NW REG ADULT DET CENTER	\$5,157,301	\$5,197,190	\$5,219,998	\$5,895,176	\$675,178	12.9%
HANDLEY REGIONAL LIBRARY	\$430,500	\$430,500	\$430,500	\$439,200	\$8,700	2.0%
WINC REGIONAL AIRPORT	\$14,196	\$9,775	\$6,670	\$42,500	\$35,830	537.2%
REGIONAL AIRPORT CAPITAL	\$31,488	\$34,635	\$50,000	\$0	(\$50,000)	(100.0%)
COMMUNITY COLLEGE-OPERATE	\$59,028	\$59,028	\$63,773	\$65,120	\$1,347	2.1%
NSV REGIONAL COMMISSION	\$28,443	\$29,147	\$29,525	\$30,550	\$1,025	3.5%
TIMBROOK ACHIEVEMENT CNTR	\$55,408	\$61,156	\$60,000	\$60,000	\$0	0.0%
WIN-FRED METRO PLAN ORGAN	\$16,250	\$16,812	\$27,000	\$27,000	\$0	0.0%
OTHER CHARGES TOTAL	\$7,430,016	\$7,711,589	\$7,748,333	\$8,277,266	\$528,933	6.8%
EXPENSES TOTAL	\$7,430,016	\$7,711,589	\$7,748,333	\$8,277,266	\$528,933	6.8%

OTHER/TRANSFERS/DEBT

FY 2027 ANNUAL BUDGET



Other - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
CONTRACTED PARKING	\$237,310	\$243,868	\$176,103	\$300,502	\$124,399	70.6%
CONTRACTUAL SERVICES TOTAL	\$237,310	\$243,868	\$176,103	\$300,502	\$124,399	70.6%
OTHER CHARGES						
HISTORICAL SOCIETY	\$131,000	\$131,000	\$136,000	\$142,800	\$6,800	5.0%
SUPPLEMENTAL PAYMENTS	-	-	-	\$500,000	\$500,000	-
OTHER CHARGES TOTAL	\$131,000	\$131,000	\$136,000	\$642,800	\$506,800	372.7%
OTHER	-	-	\$0	-	\$0	-
EXPENSES TOTAL	\$368,310	\$374,868	\$312,103	\$943,302	\$631,199	202.2%

Transfers - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
TRANSFERS OUT						
BUS SERVICE FUND	\$859,469	\$900,531	\$985,418	\$1,060,385	\$74,967	7.6%
SOCIAL SERVICE FUND	\$2,444,748	\$2,980,629	\$2,806,231	\$3,035,141	\$228,910	8.2%
COMMUNITY SERV POOL FUND	\$1,128,185	\$1,214,027	\$1,299,550	\$1,299,550	\$0	0.0%
SCHOOLS OPERATING FUND	\$33,696,729	\$36,200,102	\$37,407,015	\$38,707,015	\$1,300,000	3.5%
SCHOOLS OPERATING SURPLUS	\$759,458	\$1,542,373	-	-	\$0	-
CITY CIP FUND	\$2,078,397	\$2,595,954	\$685,000	\$1,942,300	\$1,257,300	183.6%
NSV TOURISM	\$317,500	\$317,500	\$317,500	\$231,241	(\$86,259)	(27.2%)
HIGHWAY MAINTENANCE FUND	-	-	\$178,000	\$150,000	(\$28,000)	(15.7%)
TRANSFERS OUT TOTAL	\$41,284,486	\$45,751,115	\$43,678,714	\$46,425,632	\$2,746,918	6.3%
EXPENSES TOTAL	\$41,284,486	\$45,751,115	\$43,678,714	\$46,425,632	\$2,746,918	6.3%

Debt - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
DEBT						
REDEMPTION OF PRINCIPAL	\$323,452	\$326,671	\$329,921	\$0	(\$329,921)	(100.0%)
REDEMP OF PRIN - BONDS	\$2,248,971	\$2,250,237	\$3,038,766	\$3,228,500	\$189,734	6.2%
INTEREST	\$9,751	-	-	-	\$0	-
INTEREST - BONDS	\$1,236,940	\$1,414,367	\$2,369,587	\$2,989,200	\$619,613	26.2%
INTEREST - CAPITAL LEASES	-	\$6,533	\$3,283	\$0	(\$3,283)	(100.0%)
PAYING AGENT FEES	\$500	\$500	\$1,000	\$1,000	\$0	0.0%
REDEMP OF PRIN - SCHOOLS	\$7,564,443	\$7,155,206	\$6,009,243	\$3,312,000	(\$2,697,243)	(44.9%)
INTEREST - SCHOOL BONDS	\$1,380,186	\$1,268,296	\$1,144,100	\$1,029,000	(\$115,100)	(10.1%)
LEASE PAYMENTS	\$98,044	\$120,639	-	-	\$0	-
LEASE INTEREST EXPENSE	\$9,170	\$9,179	-	-	\$0	-
SBITA PRINCIPAL EXPENSE	\$596,699	\$748,259	-	\$336,200	\$336,200	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
SBITA INTEREST EXPENSE	\$39,383	\$35,700	-	-	\$0	-
DEBT TOTAL	\$13,507,539	\$13,335,586	\$12,895,900	\$10,895,900	(\$2,000,000)	(15.5%)
EXPENSES TOTAL	\$13,507,539	\$13,335,586	\$12,895,900	\$10,895,900	(\$2,000,000)	(15.5%)

SOCIAL SERVICES FUND

FY 2027 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 seventy-two full-time employees. 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, 1) family strengthening and 2) 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

Strategic Plan Focus Area: Preserving Our Safe and Secure City

Goals:

1. Strengthen Families and Promote Well-Being

Promote family stability, resilience, and self-sufficiency through coordinated services that strengthen protective factors, preserve families whenever safely possible, and support individuals and families in achieving long-term well-being.

2. Ensure Safety, Permanency, and Dignity for Vulnerable Children and Adults

Provide high-quality child and adult welfare services that prioritize safety, permanency, independence, and well-being through family-centered, trauma-informed, and strength-based practices.

3. Advance Economic Stability and Opportunity

Support individuals and families in achieving income sufficiency and economic mobility by ensuring access to public benefits, employment supports, workforce development opportunities, and community resources that reduce barriers to stability.

4. Foster Community Partnerships and Collaborative Systems of Care

Strengthen partnerships with public agencies, schools, healthcare providers, courts, law enforcement, and community organizations to develop coordinated responses that improve outcomes for children, adults, and families.

5. Build an Innovative, High-Performing Organization

Invest in workforce development, succession planning, employee retention, data-informed decision-making, and technology solutions to ensure excellent customer service, operational effectiveness, and long-term organizational sustainability.

STAFFING SUMMARY

Social Services

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Welfare Administration	61	63	65	71	71
Housing Assistance	0	0	0	0	0
FTE AMOUNT	61	63	65	71	71

REVENUE AND EXPENDITURE SUMMARY

Social Services - Revenue by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$598	\$376	\$136,799	\$146,045	\$9,246	6.8%
State	\$4,357,355	\$4,235,174	\$5,202,132	\$5,294,691	\$92,559	1.8%
Federal	\$4,348,495	\$4,359,452	\$4,872,288	\$5,139,573	\$267,285	5.5%
Other Financing Sources	\$3,600,374	\$4,194,656	\$4,105,781	\$4,334,691	\$228,910	5.6%
REVENUES TOTAL	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%

Social Services - Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$5,115,743	\$5,776,848	\$6,466,250	\$6,955,630	\$489,380	7.6%
CONTRACTUAL SERVICES	\$367,736	\$469,376	\$410,860	\$441,370	\$30,510	7.4%
INTERNAL SERVICES	\$177,553	\$149,507	\$188,000	\$243,500	\$55,500	29.5%
OTHER CHARGES	\$6,377,610	\$6,224,702	\$7,251,890	\$7,244,500	(\$7,390)	(0.1%)
CAPITAL CHARGES	\$131,783	\$24,320	\$0	\$30,000	\$30,000	-
DEBT	\$136,397	\$144,904	-	-	\$0	-
EXPENSES TOTAL	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%

Social Services Expenditure by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
WELFARE ADMINISTRATION	\$5,966,124	\$6,525,264	\$7,437,710	\$8,032,250	\$594,540	8.0%
PUBLIC ASSISTANCE	\$2,250,805	\$2,259,546	\$2,298,700	\$2,282,750	(\$15,950)	(0.7%)
SPECIAL ASSISTANCE	\$3,953,496	\$3,859,943	\$4,580,590	\$4,600,000	\$19,410	0.4%
DEBT	\$136,397	\$144,904	-	-	\$0	-
EXPENSES TOTAL	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%

REVENUE DETAIL

Social Services Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
MISCELLANEOUS REVENUE	\$0	-	-	-	\$0	-
RECOVERED COSTS	\$598	\$376	\$136,799	\$146,045	\$9,246	6.8%
LOCAL TOTAL	\$598	\$376	\$136,799	\$146,045	\$9,246	6.8%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
State						
STATE CATEGORICAL FUNDS						
PUBLIC ASSISTANCE & ADMIN	\$1,835,156	\$1,873,884	\$2,180,976	\$2,366,691	\$185,715	8.5%
STATE CSA	\$1,698,920	\$1,512,819	\$2,145,368	\$2,065,868	(\$79,500)	(3.7%)
ADMINISTRATION FUNDS	\$17,132	\$17,132	\$17,132	\$17,132	\$0	0.0%
CSA SUPPORT ENFORCEMENT	\$52,260	\$15,383	\$42,700	\$20,000	(\$22,700)	(53.2%)
CSA E1840 GRANT	\$753,888	\$815,956	\$815,956	\$825,000	\$9,044	1.1%
STATE CATEGORICAL FUNDS TOTAL	\$4,357,355	\$4,235,174	\$5,202,132	\$5,294,691	\$92,559	1.8%
STATE TOTAL	\$4,357,355	\$4,235,174	\$5,202,132	\$5,294,691	\$92,559	1.8%
Federal						
CATEGORICAL AID						
PUBLIC ASSISTANCE & ADMIN	\$4,044,224	\$4,075,085	\$4,607,654	\$4,864,573	\$256,919	5.6%
EARLY INTERVENTION	\$304,271	\$284,367	\$264,634	\$275,000	\$10,366	3.9%
CATEGORICAL AID TOTAL	\$4,348,495	\$4,359,452	\$4,872,288	\$5,139,573	\$267,285	5.5%
FEDERAL TOTAL	\$4,348,495	\$4,359,452	\$4,872,288	\$5,139,573	\$267,285	5.5%
Other Financing Sources	\$3,600,374	\$4,194,656	\$4,105,781	\$4,334,691	\$228,910	5.6%
REVENUES TOTAL	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%

EXPENDITURE DETAIL

Social Services Welfare Admin - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$3,668,480	\$4,064,471	\$4,538,344	\$4,905,229	\$366,885	8.1%
OVERTIME	\$58,535	\$79,364	\$85,000	\$85,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$28,583	\$25,489	\$0	-	\$0	-
FICA	\$276,541	\$306,771	\$352,440	\$377,666	\$25,226	7.2%
VRS-EMPLOYER	\$377,273	\$451,575	\$517,932	\$525,052	\$7,120	1.4%
INSURANCE - EMPLOYER	\$48,329	\$46,659	\$60,808	\$51,995	(\$8,813)	(14.5%)
VA LOCAL DISABILITY PLAN	\$13,273	\$15,336	\$18,482	\$20,558	\$2,076	11.2%
WORKER'S COMPENSATION	\$14,212	\$16,451	\$18,726	\$19,281	\$555	3.0%
BENEFITS ADMIN FEE	\$18,799	\$55,350	\$63,000	\$63,900	\$900	1.4%
HEALTH INSURANCE	\$611,716	\$715,383	\$811,518	\$906,949	\$95,431	11.8%
VRS HEALTH INS CREDIT	\$1	-	\$0	\$0	\$0	-
PERSONNEL TOTAL	\$5,115,743	\$5,776,848	\$6,466,250	\$6,955,630	\$489,380	7.6%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$65	\$60	\$60	\$0	0.0%
LEGAL SERVICES	\$102,101	\$101,220	\$125,000	\$125,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$146,309	\$162,884	\$150,000	\$165,000	\$15,000	10.0%
TRAINING/EDUCATION	-	\$0	-	-	\$0	-
REPAIRS & MAINTENANCE	\$15,758	\$118,566	\$7,300	\$7,300	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$15,620	\$2,183	\$5,500	\$5,500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$1,150	\$1,699	\$19,500	\$19,500	\$0	0.0%
PRINTING & BINDING	\$922	\$2,707	\$1,500	\$1,500	\$0	0.0%
LOCAL MEDIA	\$6,737	\$5,042	\$6,000	\$6,000	\$0	0.0%
CONTRACTED PARKING	\$44,520	\$47,050	\$50,400	\$63,360	\$12,960	25.7%
CONTRACTUAL SERVICES TOTAL	\$333,116	\$441,416	\$365,260	\$393,220	\$27,960	7.7%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	-	\$7,950	\$7,500	\$8,000	\$500	6.7%
EQUIPMENT FUND PARTS	\$2,303	\$2,704	\$2,500	\$2,500	\$0	0.0%
EQUIPMENT FUND LABOR	\$3,619	\$8,714	\$3,000	\$3,000	\$0	0.0%
CHARGES	\$171,630	\$130,139	\$175,000	\$230,000	\$55,000	31.4%
INTERNAL SERVICES TOTAL	\$177,553	\$149,507	\$188,000	\$243,500	\$55,500	29.5%
OTHER CHARGES						
POSTAL SERVICES	\$9,028	\$9,684	\$10,000	\$10,000	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
TELECOMMUNICATIONS	\$41,885	\$44,445	\$42,000	\$42,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$4,966	\$3,918	\$5,000	\$5,300	\$300	6.0%
GENERAL LIABILITY	\$20,164	\$12,709	\$21,200	\$15,000	(\$6,200)	(29.3%)
OFFICE EQUIPMENT	\$0	\$0	\$9,000	\$9,000	\$0	0.0%
BUILDINGS	(\$2,917)	\$0	\$162,400	\$219,000	\$56,600	34.8%
MILEAGE & TRANSPORTATION	\$2,208	\$782	\$2,000	\$2,000	\$0	0.0%
TRAINING & EDUCATION	\$12,600	\$4,243	\$20,000	\$20,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$180	\$915	\$1,000	\$1,000	\$0	0.0%
MISC CHARGES & FEES	\$768	\$628	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	\$90,408	\$17,064	\$124,000	\$65,000	(\$59,000)	(47.6%)
FOOD & FOOD SERVICE	\$2,534	\$3,621	\$3,000	\$3,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$736	\$504	\$500	\$500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$537	\$186	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$15,351	\$6,978	\$7,500	\$7,500	\$0	0.0%
UNIFORMS & APPAREL	-	\$699	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$1,531	\$900	\$500	\$500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$5,015	\$10,925	\$4,600	\$4,600	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$2,934	\$14,972	\$5,000	\$5,000	\$0	0.0%
OTHER CHARGES TOTAL	\$207,929	\$133,173	\$418,200	\$409,900	(\$8,300)	(2.0%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$48,114	\$24,320	\$0	\$30,000	\$30,000	-
EDP EQUIPMENT & HARDWARE	\$83,669	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$131,783	\$24,320	\$0	\$30,000	\$30,000	-
EXPENSES TOTAL	\$5,966,124	\$6,525,264	\$7,437,710	\$8,032,250	\$594,540	8.0%

Social Services Public Assistance - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
SHARED PERSONNEL COST	\$34,619	\$27,961	\$45,600	\$48,150	\$2,550	5.6%
CONTRACTUAL SERVICES TOTAL	\$34,619	\$27,961	\$45,600	\$48,150	\$2,550	5.6%
OTHER CHARGES						
VA COOPERATIVE EXTENSION	\$2,205	\$1,977	\$2,500	\$2,500	\$0	0.0%
GENERAL RELIEF	\$6,000	\$4,494	\$6,600	\$6,600	\$0	0.0%
AUX GRANTS - AGED	\$93,069	\$91,338	\$90,000	\$97,000	\$7,000	7.8%
AUX GRANTS - DISABLED	\$81,041	\$120,378	\$110,000	\$108,000	(\$2,000)	(1.8%)
TANF MANUAL CHECKS	\$30	\$3,312	\$3,000	\$3,000	\$0	0.0%
AFDC - FOSTER CARE	\$193,776	\$153,642	\$200,000	\$200,000	\$0	0.0%
EMERGENCY ASSISTANCE	-	\$0	\$1,000	\$1,000	\$0	0.0%
REFUGE RESETTLEMENT	\$89,396	\$75,159	\$77,000	\$10,500	(\$66,500)	(86.4%)
AFDC - FC DAY CARE	\$46,931	\$68,301	\$67,000	\$50,000	(\$17,000)	(25.4%)
OTHER PURCHASED SERVICES	-	\$12,498	-	-	\$0	-
SP. NEEDS ADOPTION MAINT.	\$65,122	\$45,252	\$39,000	\$39,000	\$0	0.0%
ADOPTION SUBSIDY F/S/L	\$1,438,930	\$1,470,211	\$1,450,000	\$1,467,000	\$17,000	1.2%
FAMILY PRESERVATION	\$18,500	\$6,931	\$5,000	\$5,000	\$0	0.0%
INDEPENDENT LIVING SKILLS	\$18,339	\$11,192	\$7,000	\$12,000	\$5,000	71.4%
ADULT PROTECTIVE SERVICES	\$2,151	\$1,953	\$6,000	\$6,000	\$0	0.0%
SAFE & STABLE FAMILIES	\$81,663	\$54,495	\$58,000	\$58,000	\$0	0.0%
SUBSTANCE ABUSE SERVICE	\$18,986	\$2,497	\$10,000	\$10,000	\$0	0.0%
SNAP E&T PUR&SUP SERVICES	\$12,042	-	-	-	\$0	-
VIEW-PURCHASED SERVICE	\$545	\$27,150	\$17,500	\$9,000	(\$8,500)	(48.6%)
VIEW-SUPPORTIVE SERVICE	\$7,762	\$37,827	\$17,500	\$60,000	\$42,500	242.9%
HOME-BASED COMPANION	\$3,918	\$6,874	\$5,000	\$5,000	\$0	0.0%
VIEW TRANSPORTATION	\$3,630	\$8,997	\$5,000	\$5,000	\$0	0.0%
RESPIRE CARE	\$2,230	\$1,330	\$2,500	\$2,500	\$0	0.0%
TITLE IV-E PREV SERVICES	-	-	\$20,000	\$20,000	\$0	0.0%
ADULT PROTECTIVE COVID	\$1,369	-	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
KinGAP	\$28,548	\$25,254	\$29,000	\$33,000	\$4,000	13.8%
FOSTER PARENT TRAINING	-	\$525	\$24,500	\$24,500	\$0	0.0%
OTHER CHARGES TOTAL	\$2,216,185	\$2,231,586	\$2,253,100	\$2,234,600	(\$18,500)	(0.8%)
EXPENSES TOTAL	\$2,250,805	\$2,259,546	\$2,298,700	\$2,282,750	(\$15,950)	(0.7%)

Social Services Special Assistance - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES						
REGULAR FOSTER CARE	\$2,895,337	\$2,759,620	\$3,500,000	\$3,500,000	\$0	0.0%
OTHER PURCHASED SERVICES	\$1,058,159	\$1,100,323	\$1,080,590	\$1,100,000	\$19,410	1.8%
OTHER CHARGES TOTAL	\$3,953,496	\$3,859,943	\$4,580,590	\$4,600,000	\$19,410	0.4%
EXPENSES TOTAL	\$3,953,496	\$3,859,943	\$4,580,590	\$4,600,000	\$19,410	0.4%

Social Services - Debt/Transfers

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
DEBT						
LEASE PAYMENTS	\$98,022	\$101,549	-	-	\$0	-
LEASE INTEREST EXPENSE	\$38,375	\$43,355	-	-	\$0	-
DEBT TOTAL	\$136,397	\$144,904	-	-	\$0	-
EXPENSES TOTAL	\$136,397	\$144,904	-	-	\$0	-

Social Services Expenditure Total

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses	\$12,306,822	\$12,789,658	\$14,317,000	\$14,915,000	\$598,000	4.2%

CITY GRANTS FUND

FY 2027 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Federal	\$3,827,417	\$338,773	-	-	\$0	-
REVENUES TOTAL	\$3,827,417	\$338,773	-	-	\$0	-

City Grants Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$397,084	-	-	-	\$0	-
CONTRACTUAL SERVICES	\$691,886	\$123,826	-	-	\$0	-
OTHER CHARGES	\$348,855	\$38,581	-	-	\$0	-
CAPITAL CHARGES	\$2,389,592	\$176,367	\$0	-	\$0	-
EXPENSES TOTAL	\$3,827,417	\$338,773	\$0	-	\$0	-

STAFFING SUMMARY

Grants Fund FTEs

Division Description	FY2023	FY2024	FY2025	FY2026
FTE Amount				
Fire & Rescue	4	2	0	0
FTE AMOUNT	4	2	0	0

EXPENDITURE DETAIL

City Grants Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$106,446	-	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OVERTIME	\$12,015	-	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$21,144	-	-	-	\$0	-
BONUS PAY	\$195,300	-	-	-	\$0	-
FICA	\$25,289	-	-	-	\$0	-
VRS-EMPLOYER	\$10,395	-	-	-	\$0	-
INSURANCE - EMPLOYER	\$1,337	-	-	-	\$0	-
WORKER'S COMPENSATION	\$4,198	-	-	-	\$0	-
BENEFITS ADMIN FEE	\$460	-	-	-	\$0	-
HEALTH INSURANCE	\$20,431	-	-	-	\$0	-
VRS HEALTH INS CREDIT	\$70	-	-	-	\$0	-
PERSONNEL TOTAL	\$397,084	-	-	-	\$0	-
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$247,338	-	-	-	\$0	-
SOFTWARE AS A SERVICE	\$0	\$123,826	-	-	\$0	-
MANAGEMENT CONSULTING	\$21,520	-	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$358,002	-	-	-	\$0	-
REPAIRS & MAINTENANCE	\$22,991	-	-	-	\$0	-
PRINTING & BINDING	\$17,196	-	-	-	\$0	-
LOCAL MEDIA	\$24,838	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$691,886	\$123,826	-	-	\$0	-
OTHER CHARGES						
POSTAL SERVICES	\$2,991	-	-	-	\$0	-
OTHER PYMTS/CONTRIBUTIONS	\$218,628	-	-	-	\$0	-
UNIFORMS & APPAREL	\$67,071	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$59,046	\$38,581	-	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$1,118	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$348,855	\$38,581	-	-	\$0	-
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$557,140	\$176,367	\$0	-	\$0	-
MACHINERY & EQUIPMENT	\$23,632	-	-	-	\$0	-
EDP EQUIPMENT & HARDWARE	\$130,174	\$0	-	-	\$0	-
EDP SOFTWARE	\$396,782	-	\$0	-	\$0	-
PARK REVITALIZATION	\$0	-	-	-	\$0	-
WAR MEMORIAL BLDG IMPROVE	\$41,876	-	-	-	\$0	-
JJC SECURITY SYSTEM	-	-	\$0	-	\$0	-
PARKS ATHLETIC FIELDS	\$1,161,276	-	-	-	\$0	-
BARNETT PARK IMPROVEMENTS	\$78,712	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$2,389,592	\$176,367	\$0	-	\$0	-
EXPENSES TOTAL	\$3,827,417	\$338,773	\$0	-	\$0	-

HIGHWAY MAINTENANCE FUND

FY 2027 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 2027 (\$4.6 million) is received from the state based on the total number of lane miles of streets maintained. In FY 2027, the General Fund plans to issue \$26.8 million in general obligation bonds that will be dedicated to road improvement projects (\$2.8 million), sidewalk improvements (\$3.0 million) and street paving (\$2.0 million) throughout the City.

STRATEGIC PLAN GOALS

Strategic Plan Focus Area: Keeping Our City Running

Goal:

Delivering reliable, efficient core services by maintaining infrastructure, ensuring public works operations, supporting utilities, and managing stormwater responsibly.

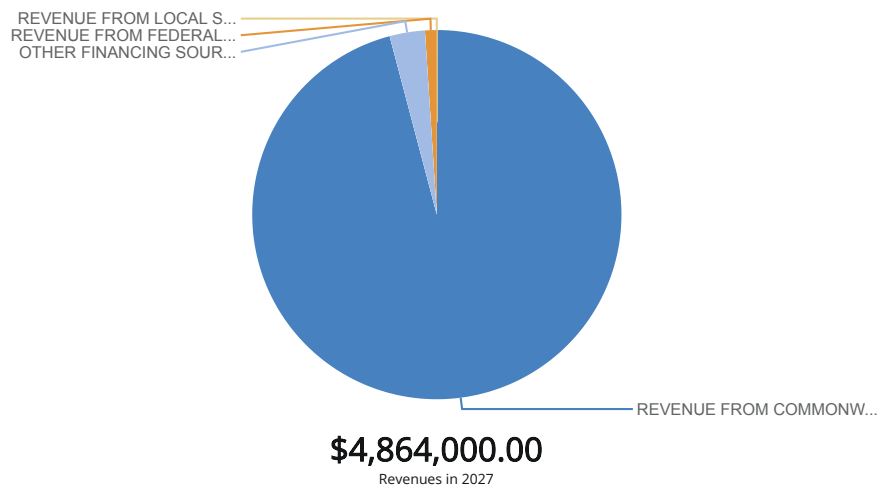
STAFFING SUMMARY

Highway Maintenance Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Snow & Ice	1	1	1	1	1
Traffic	6	8	8	8	8
Highway Maintenance Admin	5	5	5	5	5
Arborist	1	1	2	1	1
Streets	9	7	7	7	7
FTE AMOUNT	22	22	23	22	22

HIGHWAY MAINTENANCE REVENUE SOURCES

Data Updated Jul 20, 2026, 11:55
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REVENUE AND EXPENDITURE SUMMARY

Highway Maintenance Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$7,162	\$36,793	-	\$250	\$250	-
State	\$4,388,209	\$4,464,002	\$4,550,000	\$4,663,750	\$113,750	2.5%
Federal	\$10,816	\$146,133	\$10,000	\$50,000	\$40,000	400.0%
Other Financing Sources	\$14,182	\$46,397	\$178,000	\$150,000	(\$28,000)	(15.7%)
REVENUES TOTAL	\$4,420,369	\$4,693,326	\$4,738,000	\$4,864,000	\$126,000	2.7%

Highway Maintenance - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,690,503	\$1,790,993	\$1,857,900	\$2,033,700	\$175,800	9.5%
CONTRACTUAL SERVICES	\$601,400	\$727,519	\$683,200	\$647,100	(\$36,100)	(5.3%)
INTERNAL SERVICES	\$749,229	\$846,735	\$957,100	\$862,600	(\$94,500)	(9.9%)
OTHER CHARGES	\$1,130,899	\$1,204,685	\$1,239,800	\$1,170,600	(\$69,200)	(5.6%)
CAPITAL CHARGES	\$425,425	-	-	\$150,000	\$150,000	-
DEBT	\$4,042	\$1,366	-	-	\$0	-
EXPENSES TOTAL	\$4,601,498	\$4,571,297	\$4,738,000	\$4,864,000	\$126,000	2.7%

Highway Maintenance Expenditures by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
ADMINISTRATION	\$482,327	\$376,288	\$494,600	\$481,700	(\$12,900)	(2.6%)
STREETS	\$1,896,984	\$1,735,315	\$1,849,500	\$1,883,400	\$33,900	1.8%
STORM DRAINAGE	\$26,273	-	-	-	\$0	-
STREET LIGHTS	\$404,280	\$408,674	\$475,000	\$425,000	(\$50,000)	(10.5%)
SNOW & ICE REMOVAL	\$225,368	\$250,566	\$218,400	\$218,400	\$0	0.0%
TRAFFIC SIGNALS	\$1,170,128	\$1,360,520	\$1,371,300	\$1,484,300	\$113,000	8.2%
TREES DIVISION	\$392,096	\$438,569	\$329,200	\$371,200	\$42,000	12.8%
DEBT	\$4,042	\$1,366	-	-	\$0	-
EXPENSES TOTAL	\$4,601,498	\$4,571,297	\$4,738,000	\$4,864,000	\$126,000	2.7%

REVENUE DETAIL

Highway Maintenance Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$1,207	\$597	-	\$250	\$250	-
REVENUE-USE OF MONEY/PROP TOTAL	\$1,207	\$597	-	\$250	\$250	-
MISCELLANEOUS REVENUE	\$5,955	\$35,846	-	-	\$0	-
RECOVERED COSTS	-	\$350	-	-	\$0	-
LOCAL TOTAL	\$7,162	\$36,793	-	\$250	\$250	-
State						
SHARED EXPENSES	\$41,654	-	-	-	\$0	-
STATE CATEGORICAL FUNDS	\$4,346,555	\$4,464,002	\$4,550,000	\$4,663,750	\$113,750	2.5%
STATE TOTAL	\$4,388,209	\$4,464,002	\$4,550,000	\$4,663,750	\$113,750	2.5%
Federal						
CATEGORICAL AID	\$10,816	\$146,133	\$10,000	\$50,000	\$40,000	400.0%
FEDERAL TOTAL	\$10,816	\$146,133	\$10,000	\$50,000	\$40,000	400.0%
Other Financing Sources						
NON-REVENUE RECEIPTS	\$14,182	\$46,397	\$178,000	\$150,000	(\$28,000)	(15.7%)
OTHER FINANCING SOURCES TOTAL	\$14,182	\$46,397	\$178,000	\$150,000	(\$28,000)	(15.7%)
REVENUES TOTAL	\$4,420,369	\$4,693,326	\$4,738,000	\$4,864,000	\$126,000	2.7%

EXPENDITURE DETAIL

Highway Maintenance Administration - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$327,786	\$257,366	\$273,226	\$285,907	\$12,681	4.6%
OVERTIME	\$3,587	\$2,680	\$6,900	\$6,900	\$0	0.0%
FICA	\$24,770	\$19,695	\$21,170	\$22,764	\$1,594	7.5%
VRS-EMPLOYER	\$34,133	\$26,947	\$30,460	\$29,168	(\$1,292)	(4.2%)
INSURANCE - EMPLOYER	\$4,383	\$2,878	\$3,661	\$3,030	(\$631)	(17.2%)
VA LOCAL DISABILITY PLAN	\$439	\$544	\$707	\$698	(\$9)	(1.3%)
WORKER'S COMPENSATION	\$1,004	\$1,045	\$665	\$1,075	\$410	61.7%
BENEFITS ADMIN FEE	\$1,520	\$3,367	\$3,780	\$3,780	\$0	0.0%
HEALTH INSURANCE	\$54,248	\$39,578	\$46,212	\$51,678	\$5,466	11.8%
VRS HEALTH INS CREDIT	\$230	\$194	\$219	\$200	(\$19)	(8.7%)
PERSONNEL TOTAL	\$452,100	\$354,295	\$387,000	\$405,200	\$18,200	4.7%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$7,272	-	\$51,100	\$51,100	-
TRAINING/EDUCATION	\$20	-	-	-	\$0	-
REPAIRS & MAINTENANCE	-	-	\$0	-	\$0	-
VEHICLE REPAIRS/MAINT.	-	\$12	\$0	-	\$0	-
COMPUTER HARDWARE/SOFTWAR	\$6,641	-	\$82,200	\$0	(\$82,200)	(100.0%)
PRINTING & BINDING	\$39	-	\$100	\$100	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$6,700	\$7,284	\$82,300	\$51,200	(\$31,100)	(37.8%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$236	\$171	\$200	\$200	\$0	0.0%
EQUIPMENT FUND PARTS	\$1,579	\$29	\$300	\$300	\$0	0.0%
EQUIPMENT FUND LABOR	\$936	\$36	\$800	\$800	\$0	0.0%
INTERNAL SERVICES TOTAL	\$2,751	\$236	\$1,300	\$1,300	\$0	0.0%
OTHER CHARGES						

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
POSTAL SERVICES	\$22	-	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$868	\$961	\$1,000	\$1,000	\$0	0.0%
PROPERTY INSURANCE	\$13,496	\$10,334	\$13,500	\$13,500	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$628	\$571	\$1,000	\$1,000	\$0	0.0%
OFFICE EQUIPMENT	\$0	\$0	\$0	-	\$0	-
MILEAGE & TRANSPORTATION	-	-	\$600	\$600	\$0	0.0%
TRAINING & EDUCATION	-	-	\$2,000	\$2,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$422	-	\$700	\$700	\$0	0.0%
OFFICE SUPPLIES	\$589	\$84	\$0	-	\$0	-
FOOD & FOOD SERVICE	-	\$42	\$500	\$500	\$0	0.0%
LAUNDRY & JANITORIAL	-	-	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	-	-	\$200	\$200	\$0	0.0%
UNIFORMS & APPAREL	\$311	\$498	\$500	\$500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$194	-	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$2,749	\$1,984	\$3,000	\$3,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$1,496	-	\$600	\$600	\$0	0.0%
OTHER CHARGES TOTAL	\$20,776	\$14,474	\$24,000	\$24,000	\$0	0.0%
EXPENSES TOTAL	\$482,327	\$376,288	\$494,600	\$481,700	(\$12,900)	(2.6%)

Highway Maintenance Streets - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$324,624	\$356,283	\$376,631	\$425,440	\$48,809	13.0%
OVERTIME	\$40,546	\$58,108	\$70,000	\$70,000	\$0	0.0%
NON-CLASSIFIED REGULAR	-	-	\$5,000	\$0	(\$5,000)	(100.0%)
FICA	\$27,043	\$30,823	\$34,347	\$36,661	\$2,314	6.7%
VRS-EMPLOYER	\$32,918	\$40,685	\$43,445	\$44,678	\$1,233	2.8%
RETIREE HEALTH INSURANCE	-	\$17,640	\$17,477	\$0	(\$17,477)	(100.0%)
INSURANCE - EMPLOYER	\$4,213	\$4,178	\$5,047	\$4,510	(\$537)	(10.6%)
VA LOCAL DISABILITY PLAN	\$1,343	\$1,545	\$1,658	\$1,777	\$119	7.2%
WORKER'S COMPENSATION	\$12,154	\$14,329	\$14,439	\$15,192	\$753	5.2%
BENEFITS ADMIN FEE	\$2,449	\$7,198	\$7,358	\$7,358	\$0	0.0%
HEALTH INSURANCE	\$82,913	\$91,110	\$90,597	\$101,286	\$10,689	11.8%
VRS HEALTH INS CREDIT	\$222	\$283	\$301	\$298	(\$3)	(1.0%)
PERSONNEL TOTAL	\$528,425	\$622,182	\$666,300	\$707,200	\$40,900	6.1%
CONTRACTUAL SERVICES						
ENGINEERING & ARCHITECT	\$53,405	\$39,986	-	-	\$0	-
TRAINING/EDUCATION	\$20	\$1,920	-	-	\$0	-
REPAIRS & MAINTENANCE	\$55,538	\$106,540	\$100,000	\$100,000	\$0	0.0%
LANDSCAPING	\$2,267	\$2,558	\$13,000	\$4,000	(\$9,000)	(69.2%)
VEHICLE REPAIRS/MAINT.	\$462	\$719	\$2,000	\$2,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$55	-	-	-	\$0	-
R & M SIDEWALK REPAIR	-	-	\$0	-	\$0	-
R & M RESURFACING/PLANING	\$34,477	-	-	-	\$0	-
PRINTING & BINDING	-	\$50	\$400	\$400	\$0	0.0%
LOCAL MEDIA	\$746	-	-	-	\$0	-
LAUNDRY & DRY CLEANING	\$18,632	\$20,373	\$20,000	\$20,000	\$0	0.0%
SANITARY LANDFILL USAGE	-	\$11,557	-	-	\$0	-
REFUSE SERVICE	-	\$202	\$0	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$165,603	\$183,905	\$135,400	\$126,400	(\$9,000)	(6.7%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$54,777	\$43,667	\$60,000	\$56,000	(\$4,000)	(6.7%)
EQUIPMENT FUND PARTS	\$152,726	\$128,805	\$100,000	\$100,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$118,621	\$94,686	\$150,000	\$150,000	\$0	0.0%
GROUPS LABOR	\$293,381	\$441,502	\$550,500	\$465,000	(\$85,500)	(15.5%)
GROUPS PARTS	\$79	\$33,952	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
INTERNAL SERVICES TOTAL	\$619,585	\$742,610	\$860,500	\$771,000	(\$89,500)	(10.4%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$10,252	\$10,856	\$0	-	\$0	-
HEATING SERVICES	\$6,866	\$8,102	\$0	-	\$0	-
WATER & SEWER	\$46,126	\$24,317	\$0	-	\$0	-
TELECOMMUNICATIONS	\$12,578	\$12,606	\$14,000	\$14,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$14,300	\$14,066	\$15,000	\$15,000	\$0	0.0%
EQUIPMENT	\$828	-	\$5,000	\$5,000	\$0	0.0%
OFFICE EQUIPMENT	\$16	\$0	\$0	-	\$0	-
TRAINING & EDUCATION	\$1,205	\$4,157	\$5,000	\$5,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$422	-	-	-	\$0	-
MISC CHARGES & FEES	-	\$10	-	-	\$0	-
OFFICE SUPPLIES	\$422	\$742	\$0	-	\$0	-
FOOD & FOOD SERVICE	\$1,038	\$916	\$2,000	\$2,000	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$17,518	\$31,080	\$30,000	\$30,000	\$0	0.0%
MEDICAL & LABORATORY	\$1,051	\$1,753	-	-	\$0	-
LAUNDRY & JANITORIAL	\$1,444	\$1,475	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$3,877	\$6,966	\$10,000	\$7,000	(\$3,000)	(30.0%)
VEHICLE & EQUIPMENT FUELS	-	\$449	\$300	\$300	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$16,032	\$4,359	\$15,000	\$9,000	(\$6,000)	(40.0%)
UNIFORMS & APPAREL	\$5,559	\$8,141	\$15,000	\$15,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,812	\$2,081	\$1,000	\$1,500	\$500	50.0%
STREETS & SIDEWALKS	\$18,826	\$54,543	\$75,000	\$55,000	(\$20,000)	(26.7%)
OTHER CHARGES TOTAL	\$160,172	\$186,618	\$187,300	\$158,800	(\$28,500)	(15.2%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$122,563	-	-	\$120,000	\$120,000	-
SIDEWALK REPAIR	\$300,638	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$423,200	-	-	\$120,000	\$120,000	-
EXPENSES TOTAL	\$1,896,984	\$1,735,315	\$1,849,500	\$1,883,400	\$33,900	1.8%

Highway Maintenance Storm Drainage - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$26,273	-	-	-	\$0	-
EXPENSES TOTAL	\$26,273	-	-	-	\$0	-

Highway Maintenance Street Lights - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	-	-	\$10,000	\$0	(\$10,000)	(100.0%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$404,280	\$408,674	\$425,000	\$425,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	-	\$40,000	\$0	(\$40,000)	(100.0%)
OTHER CHARGES TOTAL	\$404,280	\$408,674	\$465,000	\$425,000	(\$40,000)	(8.6%)
EXPENSES TOTAL	\$404,280	\$408,674	\$475,000	\$425,000	(\$50,000)	(10.5%)

Highway Maintenance Snow and Ice Rem - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$25,539	\$51,656	\$41,218	\$41,218	\$0	0.0%
OVERTIME	\$14,448	\$5,813	\$2,000	\$2,000	\$0	0.0%
FICA	\$2,989	\$4,294	\$2,883	\$2,883	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VRS-EMPLOYER	\$2,850	\$4,716	\$4,274	\$4,274	\$0	0.0%
INSURANCE - EMPLOYER	\$362	\$465	\$550	\$550	\$0	0.0%
VA LOCAL DISABILITY PLAN	\$127	\$148	\$200	\$200	\$0	0.0%
WORKER'S COMPENSATION	\$1,107	\$1,827	\$1,903	\$1,903	\$0	0.0%
BENEFITS ADMIN FEE	\$246	\$144	\$36	\$36	\$0	0.0%
VRS HEALTH INS CREDIT	\$22	\$29	\$36	\$36	\$0	0.0%
PERSONNEL TOTAL	\$47,690	\$69,091	\$53,100	\$53,100	\$0	0.0%
CONTRACTUAL SERVICES						
REPAIRS & MAINTENANCE	\$1,275	\$4,485	\$25,000	\$25,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$15,770	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$17,045	\$4,485	\$25,000	\$25,000	\$0	0.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	-	\$2	\$100	\$100	\$0	0.0%
EQUIPMENT FUND PARTS	\$29,655	\$17,192	\$25,000	\$25,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$11,222	\$11,708	\$8,700	\$8,700	\$0	0.0%
GROUPS LABOR	\$12,739	\$2,207	-	-	\$0	-
GROUPS PARTS	\$22,392	\$1,521	-	-	\$0	-
INTERNAL SERVICES TOTAL	\$76,009	\$32,629	\$33,800	\$33,800	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$988	\$1,255	\$0	-	\$0	-
TRAINING & EDUCATION	\$5,455	\$13,332	-	-	\$0	-
FOOD & FOOD SERVICE	\$2,748	\$4,020	\$3,500	\$3,500	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$873	-	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$353	\$5,961	\$5,000	\$5,000	\$0	0.0%
UNIFORMS & APPAREL	\$3,114	\$1,519	-	-	\$0	-
OTHER OPERATING SUPPLIES	-	\$121	-	-	\$0	-
STREETS & SIDEWALKS	\$571	-	-	-	\$0	-
CHEMICALS	\$70,521	\$118,152	\$96,500	\$96,500	\$0	0.0%
OTHER CHARGES TOTAL	\$84,624	\$144,360	\$106,500	\$106,500	\$0	0.0%
EXPENSES TOTAL	\$225,368	\$250,566	\$218,400	\$218,400	\$0	0.0%

Highway Maintenance Traffic Signals- Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$364,957	\$395,372	\$416,461	\$486,093	\$69,632	16.7%
OVERTIME	\$30,522	\$35,233	\$30,000	\$31,000	\$1,000	3.3%
NON-CLASSIFIED REGULAR	-	-	\$15,000	\$15,000	\$0	0.0%
FICA	\$29,591	\$32,179	\$35,269	\$41,201	\$5,932	16.8%
VRS-EMPLOYER	\$37,951	\$46,259	\$49,111	\$53,235	\$4,124	8.4%
INSURANCE - EMPLOYER	\$4,855	\$4,653	\$5,581	\$5,153	(\$428)	(7.7%)
VA LOCAL DISABILITY PLAN	\$1,190	\$1,322	\$1,422	\$1,666	\$244	17.2%
WORKER'S COMPENSATION	\$13,477	\$15,443	\$15,367	\$17,548	\$2,181	14.2%
BENEFITS ADMIN FEE	\$2,473	\$7,167	\$7,200	\$7,200	\$0	0.0%
HEALTH INSURANCE	\$79,799	\$92,030	\$93,456	\$109,464	\$16,008	17.1%
VRS HEALTH INS CREDIT	\$254	\$314	\$333	\$340	\$7	2.1%
PERSONNEL TOTAL	\$565,068	\$629,970	\$669,200	\$767,900	\$98,700	14.8%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$6,860	\$19,500	\$14,500	(\$5,000)	(25.6%)
OTHER PROFESSIONAL SERV	\$1,526	-	-	-	\$0	-
TRAINING/EDUCATION	-	\$1,620	-	-	\$0	-
REPAIRS & MAINTENANCE	\$40,529	\$62,131	\$50,000	\$50,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	-	-	\$1,500	\$1,500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$55	-	-	-	\$0	-
R & M STREET STRIPING	\$95,000	\$169,999	\$150,000	\$175,000	\$25,000	16.7%
PRINTING & BINDING	-	-	\$100	\$100	\$0	0.0%
MISS UTILITY SERVICE	\$1,443	\$1,053	\$700	\$700	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
CONTRACTUAL SERVICES TOTAL	\$138,552	\$241,663	\$221,800	\$241,800	\$20,000	9.0%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$11,066	\$9,327	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT FUND PARTS	\$8,119	\$17,718	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$18,636	\$28,314	\$30,000	\$25,000	(\$5,000)	(16.7%)
INTERNAL SERVICES TOTAL	\$37,821	\$55,359	\$50,000	\$45,000	(\$5,000)	(10.0%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$63,265	\$63,090	\$68,400	\$68,400	\$0	0.0%
HEATING SERVICES	\$3,466	\$3,955	\$0	-	\$0	-
POSTAL SERVICES	\$82	\$277	\$400	\$400	\$0	0.0%
TELECOMMUNICATIONS	\$32,808	\$28,708	\$40,000	\$32,000	(\$8,000)	(20.0%)
MOTOR VEHICLE INSURANCE	\$4,456	\$5,500	\$5,000	\$5,000	\$0	0.0%
EQUIPMENT	-	-	\$2,000	\$2,000	\$0	0.0%
MILEAGE & TRANSPORTATION	\$148	-	-	-	\$0	-
TRAINING & EDUCATION	\$271	\$5,422	\$4,500	\$4,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,302	\$880	\$1,500	\$1,500	\$0	0.0%
MISC CHARGES & FEES	\$10	-	-	-	\$0	-
OFFICE SUPPLIES	\$1,374	\$345	\$0	-	\$0	-
FOOD & FOOD SERVICE	\$533	\$168	\$300	\$300	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$669	\$575	\$1,000	\$1,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$728	\$2,444	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$89,633	\$116,088	\$112,300	\$120,000	\$7,700	6.9%
VEHICLE & EQUIPMENT FUELS	\$3,836	\$1,268	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$2,621	\$2,383	\$4,000	\$4,000	\$0	0.0%
UNIFORMS & APPAREL	\$5,649	\$6,311	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$11,399	\$15,915	\$5,000	\$15,000	\$10,000	200.0%
SIGNS	\$125,436	\$73,199	\$78,400	\$73,000	(\$5,400)	(6.9%)
COMPUTER HARDWARE/SOFTWAR	\$4,382	-	-	-	\$0	-
PAYMENT MARKING MATERIALS	\$74,396	\$107,001	\$100,000	\$95,000	(\$5,000)	(5.0%)
OTHER CHARGES TOTAL	\$426,463	\$433,528	\$430,300	\$429,600	(\$700)	(0.2%)
CAPITAL CHARGES						
COMPUTER EQUIP/HARDWARE	\$2,224	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$2,224	-	-	-	\$0	-
EXPENSES TOTAL	\$1,170,128	\$1,360,520	\$1,371,300	\$1,484,300	\$113,000	8.2%

Highway Maintenance Trees - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$73,094	\$82,146	\$59,178	\$66,648	\$7,470	12.6%
OVERTIME	-	\$540	\$1,000	\$1,000	\$0	0.0%
FICA	\$5,599	\$6,245	\$4,553	\$5,226	\$673	14.8%
VRS-EMPLOYER	\$7,734	\$9,966	\$8,084	\$8,538	\$454	5.6%
INSURANCE - EMPLOYER	\$981	\$905	\$793	\$706	(\$87)	(11.0%)
VA LOCAL DISABILITY PLAN	\$387	\$403	\$312	\$352	\$40	12.8%
WORKER'S COMPENSATION	\$1,069	\$1,787	\$935	\$1,033	\$98	10.5%
BENEFITS ADMIN FEE	\$328	\$1,050	\$675	\$675	\$0	0.0%
HEALTH INSURANCE	\$7,978	\$12,352	\$6,723	\$16,075	\$9,352	139.1%
VRS HEALTH INS CREDIT	\$52	\$61	\$47	\$47	\$0	0.0%
PERSONNEL TOTAL	\$97,220	\$115,455	\$82,300	\$100,300	\$18,000	21.9%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	\$15,000	\$12,750	\$8,500	\$8,500	\$0	0.0%
REPAIRS & MAINTENANCE	\$232,228	\$276,669	\$200,000	\$194,000	(\$6,000)	(3.0%)
LANDSCAPING	-	\$0	-	-	\$0	-
VEHICLE REPAIRS/MAINT.	-	\$88	-	-	\$0	-
PRINTING & BINDING	-	-	\$200	\$200	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
LOCAL MEDIA	-	\$674	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$247,228	\$290,182	\$208,700	\$202,700	(\$6,000)	(2.9%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$4,130	\$4,203	\$3,000	\$3,000	\$0	0.0%
EQUIPMENT FUND PARTS	\$3,496	\$7,341	\$2,500	\$2,500	\$0	0.0%
EQUIPMENT FUND LABOR	\$5,438	\$4,358	\$6,000	\$6,000	\$0	0.0%
GROUND'S LABOR	-	-	\$0	-	\$0	-
GROUND'S PARTS	-	-	\$0	-	\$0	-
INTERNAL SERVICES TOTAL	\$13,063	\$15,901	\$11,500	\$11,500	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$13	-	\$100	\$100	\$0	0.0%
TELECOMMUNICATIONS	\$528	\$580	\$1,000	\$1,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$1,577	\$1,436	\$2,200	\$2,200	\$0	0.0%
EQUIPMENT	\$620	\$1,524	\$2,500	\$2,500	\$0	0.0%
OFFICE EQUIPMENT	\$0	\$0	\$800	\$800	\$0	0.0%
MILEAGE & TRANSPORTATION	\$59	\$192	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	\$1,603	\$3,312	\$3,000	\$3,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$280	\$280	\$500	\$500	\$0	0.0%
MISC CHARGES & FEES	\$10	-	-	-	\$0	-
OFFICE SUPPLIES	\$126	\$234	\$300	\$300	\$0	0.0%
FOOD & FOOD SERVICE	\$342	\$244	\$500	\$500	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$19,402	\$5,249	\$7,500	\$7,500	\$0	0.0%
LAUNDRY & JANITORIAL	\$34	-	-	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$411	\$34	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$128	\$142	\$200	\$200	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$159	\$258	\$1,500	\$1,500	\$0	0.0%
UNIFORMS & APPAREL	\$4,876	\$3,353	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$100	\$100	\$0	0.0%
OTHER OPERATING SUPPLIES	\$4,416	\$158	\$1,000	\$1,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$35	-	-	\$0	-
OTHER CHARGES TOTAL	\$34,585	\$17,031	\$26,700	\$26,700	\$0	0.0%
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	-	-	-	\$30,000	\$30,000	-
CAPITAL CHARGES TOTAL	-	-	-	\$30,000	\$30,000	-
EXPENSES TOTAL	\$392,096	\$438,569	\$329,200	\$371,200	\$42,000	12.8%

Highway Maintenance Debt - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
DEBT	\$4,042	\$1,366	-	-	\$0	-
EXPENSES TOTAL	\$4,042	\$1,366	-	-	\$0	-

Highway Maintenance Expense Total

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses	\$4,601,498	\$4,571,297	\$4,738,000	\$4,864,000	\$126,000	2.7%

TRANSIT FUND

FY 2027 ANNUAL BUDGET



DESCRIPTION

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



No more waiting for a bus, transferring routes, or long walks to bus stops. WinReady is a point-to-point service that will pick you up when you need to be picked up and take you where you need to go within the City of Winchester within 30 minutes. You can request or schedule a ride directly from your phone, and WinReady will get you there.

A fixed route bus service with a predetermined route and stops where riders are picked up and dropped off. Riders can expect to see a bus at each stop every half hour.

Para-transit service is offered to individuals who qualify via the Americans with Disabilities. This is an origin-to-destination service whereby passengers are picked up at the curb of their pick-up point and delivered to the curb of their destination. Para-Transit service is provided within Winchester city limits and to destinations that are within 3/4 of a mile from any City fixed-route bus stop.

STRATEGIC PLAN GOALS

Strategic Plan Focus Area: Keeping Our City Running

Goal:

Delivering reliable, efficient core services by maintaining infrastructure, ensuring public works operations, supporting utilities, and managing stormwater responsibly.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Ridership	134,223	180,625	181,306	200,000	200,000
Vehicle Revenue Miles	185,237	226,791	331,246	400,000	400,000
Vehicle Revenue Hours	17,238	20,219	25,268	29,000	29,000
Reportable Incidents	2	8	10	6	6
Injuries	0	1	2	0	0
<i>FY 2021 Actuals are lower due to COVID-19</i>					

STAFFING SUMMARY

FTE by Division - Transit Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Administration	0	0	3	3	3
Fixed Route	16	22	15	9	9
Paratransit	3	3	3	9	9
FTE AMOUNT	19	25	21	21	21

REVENUE AND EXPENDITURE SUMMARY

Transit Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$16,154	\$161,304	\$152,100	\$171,200	\$19,100	12.6%
State	\$629,761	\$522,225	\$536,863	\$546,663	\$9,800	1.8%
Federal	\$1,794,536	\$918,168	\$1,095,619	\$1,316,752	\$221,133	20.2%
Other Financing Sources	\$859,969	\$900,531	\$985,418	\$1,060,385	\$74,967	7.6%
REVENUES TOTAL	\$3,300,420	\$2,502,227	\$2,770,000	\$3,095,000	\$325,000	11.7%

Transit Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,596,841	\$1,888,063	\$1,862,700	\$2,107,100	\$244,400	13.1%
CONTRACTUAL SERVICES	\$139,074	\$129,951	\$165,500	\$149,200	(\$16,300)	(9.8%)
INTERNAL SERVICES	\$502,328	\$421,326	\$478,100	\$428,500	(\$49,600)	(10.4%)
OTHER CHARGES	\$69,185	\$79,888	\$118,700	\$80,200	(\$38,500)	(32.4%)
CAPITAL CHARGES	\$1,007,646	-	\$145,000	\$330,000	\$185,000	127.6%
EXPENSES TOTAL	\$3,315,074	\$2,519,227	\$2,770,000	\$3,095,000	\$325,000	11.7%

Transit Expenditures by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
TRANSIT ADMINISTRATION	-	\$400,220	\$443,200	\$455,875	\$12,675	2.9%
FIXED ROUTE SERVICE	\$2,726,794	\$1,035,042	\$713,700	\$983,540	\$269,840	37.8%
PARATRANSIT SERVICE	\$588,280	\$1,083,965	\$1,613,100	\$1,655,585	\$42,485	2.6%

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
EXPENSES TOTAL	\$3,315,074	\$2,519,227	\$2,770,000	\$3,095,000	\$325,000	11.7%

REVENUE DETAIL

Transit Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$1,154	\$817	-	-	\$0	-
CHARGES FOR SERVICES						
FIXED-ROUTE ADULT FARE	-	\$0	-	-	\$0	-
ADVERTISING	\$15,000	\$14,400	\$12,000	\$12,000	\$0	0.0%
LOOP CASH FARES	-	\$117	-	\$11,600	\$11,600	-
LOOP PUNCH CARD	-	\$22,146	-	\$4,800	\$4,800	-
LOOP HALF-FARE	-	\$3,033	-	\$2,000	\$2,000	-
LRCC CASH FARES	-	\$2,770	\$3,600	\$3,450	(\$150)	(4.2%)
LRCC PUNCH CARD	-	\$3,175	\$4,500	\$2,500	(\$2,000)	(44.4%)
LRCC HALF-FARE	-	\$81	-	-	\$0	-
WINREADY CASH FARES	-	\$57,574	\$64,000	\$94,850	\$30,850	48.2%
WINREADY PUNCH CARD	-	\$36,370	\$68,000	\$40,000	(\$28,000)	(41.2%)
CHARGES FOR SERVICES TOTAL	\$15,000	\$139,666	\$152,100	\$171,200	\$19,100	12.6%
MISCELLANEOUS REVENUE	-	\$20,821	-	-	\$0	-
LOCAL TOTAL	\$16,154	\$161,304	\$152,100	\$171,200	\$19,100	12.6%
State						
STATE CATEGORICAL FUNDS						
FORMULA ASSISTANCE	\$427,114	\$522,225	\$513,663	\$513,663	\$0	0.0%
PURCHASE OF BUSES GRANT	\$183,146	-	-	-	\$0	-
CAPITAL PROJECTS	\$19,501	-	\$23,200	\$33,000	\$9,800	42.2%
STATE CATEGORICAL FUNDS TOTAL	\$629,761	\$522,225	\$536,863	\$546,663	\$9,800	1.8%
STATE TOTAL	\$629,761	\$522,225	\$536,863	\$546,663	\$9,800	1.8%
Federal						
CATEGORICAL AID	\$1,794,536	\$918,168	\$1,095,619	\$1,316,752	\$221,133	20.2%
FEDERAL TOTAL	\$1,794,536	\$918,168	\$1,095,619	\$1,316,752	\$221,133	20.2%
Other Financing Sources						
NON-REVENUE RECEIPTS						
INSURANCE RECOVERIES	\$500	-	-	-	\$0	-
CITY GENERAL FUND	\$859,469	\$900,531	\$985,418	\$1,060,385	\$74,967	7.6%
NON-REVENUE RECEIPTS TOTAL	\$859,969	\$900,531	\$985,418	\$1,060,385	\$74,967	7.6%
OTHER FINANCING SOURCES TOTAL	\$859,969	\$900,531	\$985,418	\$1,060,385	\$74,967	7.6%
REVENUES TOTAL	\$3,300,420	\$2,502,227	\$2,770,000	\$3,095,000	\$325,000	11.7%

EXPENDITURE DETAIL

Transit Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$991,580	\$1,118,681	\$1,125,782	\$1,243,171	\$117,389	10.4%
OVERTIME	\$108,665	\$112,240	\$65,000	\$51,000	(\$14,000)	(21.5%)
NON-CLASSIFIED REGULAR	\$77,540	\$166,862	\$170,000	\$268,500	\$98,500	57.9%
FICA	\$88,185	\$105,045	\$104,883	\$119,536	\$14,653	14.0%
VRS-EMPLOYER	\$101,087	\$124,204	\$130,533	\$134,063	\$3,530	2.7%
INSURANCE - EMPLOYER	\$12,932	\$12,732	\$15,213	\$13,186	(\$2,027)	(13.3%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VA LOCAL DISABILITY PLAN	\$2,921	\$3,726	\$4,122	\$4,527	\$405	9.8%
WORKER'S COMPENSATION	\$22,060	\$28,753	\$22,216	\$24,213	\$1,997	9.0%
BENEFITS ADMIN FEE	\$6,404	\$18,354	\$18,968	\$18,968	\$0	0.0%
HEALTH INSURANCE	\$184,788	\$196,608	\$205,075	\$229,065	\$23,990	11.7%
VRS HEALTH INS CREDIT	\$680	\$858	\$908	\$871	(\$37)	(4.1%)
PERSONNEL TOTAL	\$1,596,841	\$1,888,063	\$1,862,700	\$2,107,100	\$244,400	13.1%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$2,570	\$2,035	\$4,000	\$0	(\$4,000)	(100.0%)
OTHER PROFESSIONAL SERV	\$7,584	\$5,748	\$1,000	\$500	(\$500)	(50.0%)
TRAINING/EDUCATION	\$38	-	\$500	\$0	(\$500)	(100.0%)
REPAIRS & MAINTENANCE	\$20,216	\$24,504	\$20,000	\$20,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$657	\$11,940	\$30,000	\$14,000	(\$16,000)	(53.3%)
COMPUTER HARDWARE/SOFTWAR	\$100,406	\$71,242	\$93,200	\$100,200	\$7,000	7.5%
PRINTING & BINDING	\$5,217	\$12,674	\$12,000	\$12,000	\$0	0.0%
LOCAL MEDIA	\$394	-	\$800	\$0	(\$800)	(100.0%)
LAUNDRY & DRY CLEANING	\$1,991	\$1,808	\$4,000	\$2,500	(\$1,500)	(37.5%)
CONTRACTUAL SERVICES TOTAL	\$139,074	\$129,951	\$165,500	\$149,200	(\$16,300)	(9.8%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$154,150	\$159,306	\$211,000	\$146,500	(\$64,500)	(30.6%)
EQUIPMENT FUND PARTS	\$201,455	\$130,717	\$131,600	\$140,500	\$8,900	6.8%
EQUIPMENT FUND LABOR	\$146,723	\$131,302	\$135,500	\$141,500	\$6,000	4.4%
INTERNAL SERVICES TOTAL	\$502,328	\$421,326	\$478,100	\$428,500	(\$49,600)	(10.4%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$5,918	\$6,361	\$6,000	\$7,000	\$1,000	16.7%
HEATING SERVICES	\$2,896	\$4,468	\$3,500	\$5,000	\$1,500	42.9%
WATER & SEWER	\$1,426	\$1,520	\$2,500	\$1,500	(\$1,000)	(40.0%)
POSTAL SERVICES	\$314	\$396	\$500	\$500	\$0	0.0%
TELECOMMUNICATIONS	\$9,835	\$10,797	\$10,000	\$12,000	\$2,000	20.0%
PROPERTY INSURANCE	\$1,396	\$1,043	\$2,000	\$2,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$9,188	\$10,600	\$13,000	\$13,000	\$0	0.0%
GENERAL LIABILITY	\$3,606	\$2,828	\$4,000	\$6,900	\$2,900	72.5%
MILEAGE & TRANSPORTATION	\$115	\$728	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	\$614	\$2,272	\$3,000	\$900	(\$2,100)	(70.0%)
DUES & ASSOC MEMBERSHIPS	-	\$1,200	\$1,000	\$1,200	\$200	20.0%
MISC CHARGES & FEES	\$30	\$1,373	-	-	\$0	-
OFFICE SUPPLIES	\$1,059	\$3,665	\$1,500	\$1,000	(\$500)	(33.3%)
FOOD & FOOD SERVICE	\$2,536	\$180	\$500	\$300	(\$200)	(40.0%)
MEDICAL & LABORATORY	\$1,345	\$1,975	\$4,000	\$3,000	(\$1,000)	(25.0%)
LAUNDRY & JANITORIAL	\$4,532	\$3,507	\$5,000	\$5,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$612	\$323	\$5,000	\$2,000	(\$3,000)	(60.0%)
VEHICLE & EQUIPMENT FUELS	\$10	\$43	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	-	\$16	\$6,000	\$2,500	(\$3,500)	(58.3%)
UNIFORMS & APPAREL	\$704	\$14,810	\$22,000	\$9,900	(\$12,100)	(55.0%)
OTHER OPERATING SUPPLIES	\$17,728	\$11,783	\$25,000	\$6,000	(\$19,000)	(76.0%)
COMPUTER HARDWARE/SOFTWAR	\$5,320	-	\$3,700	\$0	(\$3,700)	(100.0%)
OTHER CHARGES TOTAL	\$69,185	\$79,888	\$118,700	\$80,200	(\$38,500)	(32.4%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$850,776	-	\$0	\$145,000	\$145,000	-
COMPUTER EQUIP/HARDWARE	\$0	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$156,870	-	\$145,000	\$185,000	\$40,000	27.6%
CAPITAL CHARGES TOTAL	\$1,007,646	-	\$145,000	\$330,000	\$185,000	127.6%
EXPENSES TOTAL	\$3,315,074	\$2,519,227	\$2,770,000	\$3,095,000	\$325,000	11.7%

Transit Administration - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	-	\$238,251	\$243,790	\$265,589	\$21,799	8.9%
OVERTIME	-	\$959	-	-	\$0	-
FICA	-	\$17,967	\$18,690	\$20,318	\$1,628	8.7%
VRS-EMPLOYER	-	\$24,088	\$24,769	\$24,726	(\$43)	(0.2%)
INSURANCE - EMPLOYER	-	\$2,813	\$3,267	\$2,815	(\$452)	(13.8%)
WORKER'S COMPENSATION	-	\$146	\$171	\$133	(\$38)	(22.2%)
BENEFITS ADMIN FEE	-	\$2,610	\$2,610	\$2,610	\$0	0.0%
HEALTH INSURANCE	-	\$33,190	\$33,808	\$37,798	\$3,990	11.8%
VRS HEALTH INS CREDIT	-	\$190	\$195	\$186	(\$9)	(4.6%)
PERSONNEL TOTAL	-	\$320,215	\$327,300	\$354,175	\$26,875	8.2%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	-	-	\$4,000	\$0	(\$4,000)	(100.0%)
OTHER PROFESSIONAL SERV	-	\$748	-	-	\$0	-
REPAIRS & MAINTENANCE	-	\$24,504	\$20,000	\$20,000	\$0	0.0%
PRINTING & BINDING	-	\$12,674	\$12,000	\$12,000	\$0	0.0%
LOCAL MEDIA	-	-	\$800	\$0	(\$800)	(100.0%)
LAUNDRY & DRY CLEANING	-	\$1,808	\$4,000	\$2,500	(\$1,500)	(37.5%)
CONTRACTUAL SERVICES TOTAL	-	\$39,734	\$40,800	\$34,500	(\$6,300)	(15.4%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	-	-	\$3,000	\$1,500	(\$1,500)	(50.0%)
EQUIPMENT FUND PARTS	-	-	\$600	\$500	(\$100)	(16.7%)
EQUIPMENT FUND LABOR	-	-	\$2,500	\$1,500	(\$1,000)	(40.0%)
INTERNAL SERVICES TOTAL	-	-	\$6,100	\$3,500	(\$2,600)	(42.6%)
OTHER CHARGES						
ELECTRICAL SERVICES	-	\$6,361	\$6,000	\$7,000	\$1,000	16.7%
HEATING SERVICES	-	\$4,468	\$3,500	\$5,000	\$1,500	42.9%
WATER & SEWER	-	\$407	\$2,500	\$1,500	(\$1,000)	(40.0%)
POSTAL SERVICES	-	\$396	\$500	\$500	\$0	0.0%
TELECOMMUNICATIONS	-	\$10,701	\$10,000	\$12,000	\$2,000	20.0%
PROPERTY INSURANCE	-	-	\$2,000	\$2,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	-	-	\$13,000	\$13,000	\$0	0.0%
GENERAL LIABILITY	-	-	\$4,000	\$4,000	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$728	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	-	\$2,272	\$3,000	\$400	(\$2,600)	(86.7%)
DUES & ASSOC MEMBERSHIPS	-	\$1,200	\$1,000	\$1,200	\$200	20.0%
OFFICE SUPPLIES	-	\$1,193	\$1,500	\$1,000	(\$500)	(33.3%)
FOOD & FOOD SERVICE	-	\$180	\$500	\$300	(\$200)	(40.0%)
MEDICAL & LABORATORY	-	\$1,975	\$4,000	\$3,000	(\$1,000)	(25.0%)
LAUNDRY & JANITORIAL	-	\$3,507	\$5,000	\$5,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	\$323	\$5,000	\$2,000	(\$3,000)	(60.0%)
VEHICLE/EQUIPMT SUPPLIES	-	\$16	-	-	\$0	-
UNIFORMS & APPAREL	-	\$1,656	\$2,000	\$300	(\$1,700)	(85.0%)
OTHER OPERATING SUPPLIES	-	\$4,888	\$5,000	\$5,000	\$0	0.0%
OTHER CHARGES TOTAL	-	\$40,271	\$69,000	\$63,700	(\$5,300)	(7.7%)
EXPENSES TOTAL	-	\$400,220	\$443,200	\$455,875	\$12,675	2.9%

Transit Fixed Route - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$714,821	\$447,750	\$434,365	\$420,140	(\$14,225)	(3.3%)
OVERTIME	\$74,351	\$43,750	\$5,000	\$6,000	\$1,000	20.0%
NON-CLASSIFIED REGULAR	\$77,063	\$83,376	\$5,000	\$28,500	\$23,500	470.0%

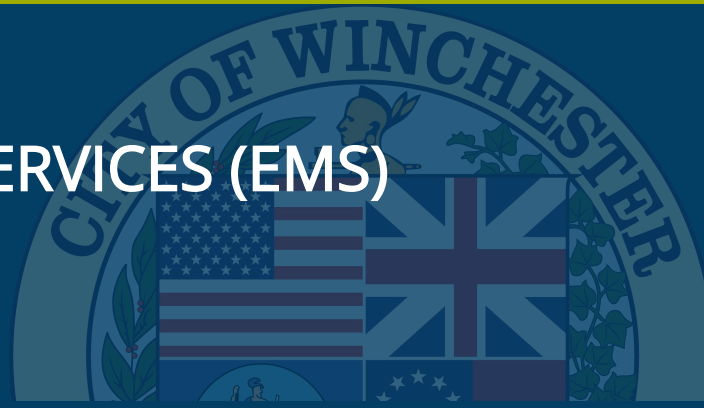
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
FICA	\$64,914	\$43,255	\$33,994	\$34,697	\$703	2.1%
VRS-EMPLOYER	\$73,147	\$49,782	\$51,914	\$46,533	(\$5,381)	(10.4%)
INSURANCE - EMPLOYER	\$9,366	\$4,951	\$5,814	\$4,453	(\$1,361)	(23.4%)
VA LOCAL DISABILITY PLAN	\$1,983	\$1,661	\$1,706	\$1,579	(\$127)	(7.4%)
WORKER'S COMPENSATION	\$15,184	\$14,550	\$10,719	\$10,443	(\$276)	(2.6%)
BENEFITS ADMIN FEE	\$4,386	\$7,386	\$7,358	\$6,458	(\$900)	(12.2%)
HEALTH INSURANCE	\$154,603	\$94,425	\$82,283	\$75,443	(\$6,840)	(8.3%)
VRS HEALTH INS CREDIT	\$492	\$331	\$347	\$294	(\$53)	(15.3%)
PERSONNEL TOTAL	\$1,190,310	\$791,216	\$638,500	\$634,540	(\$3,960)	(0.6%)
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$2,570	\$2,035	\$0	-	\$0	-
OTHER PROFESSIONAL SERV	\$7,584	\$0	\$1,000	\$500	(\$500)	(50.0%)
TRAINING/EDUCATION	\$38	-	\$500	\$0	(\$500)	(100.0%)
REPAIRS & MAINTENANCE	\$20,216	\$0	-	-	\$0	-
VEHICLE REPAIRS/MAINT.	\$657	\$4,528	\$4,000	\$4,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$100,406	\$27,692	\$23,000	\$30,000	\$7,000	30.4%
PRINTING & BINDING	\$5,217	\$0	-	-	\$0	-
LOCAL MEDIA	\$394	-	-	-	\$0	-
LAUNDRY & DRY CLEANING	\$1,991	\$0	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$139,074	\$34,255	\$28,500	\$34,500	\$6,000	21.1%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$117,735	\$86,704	\$28,000	\$70,000	\$42,000	150.0%
EQUIPMENT FUND PARTS	\$103,233	\$35,112	\$6,000	\$40,000	\$34,000	566.7%
EQUIPMENT FUND LABOR	\$99,611	\$53,564	\$3,000	\$55,000	\$52,000	1,733.3%
INTERNAL SERVICES TOTAL	\$320,578	\$175,381	\$37,000	\$165,000	\$128,000	346.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$5,918	\$0	-	-	\$0	-
HEATING SERVICES	\$2,896	\$0	-	-	\$0	-
WATER & SEWER	\$1,426	\$1,113	-	-	\$0	-
POSTAL SERVICES	\$314	\$0	-	-	\$0	-
TELECOMMUNICATIONS	\$9,835	\$96	-	-	\$0	-
PROPERTY INSURANCE	\$1,396	\$1,043	-	-	\$0	-
MOTOR VEHICLE INSURANCE	\$9,188	\$10,600	-	-	\$0	-
GENERAL LIABILITY	\$3,606	\$2,828	-	\$2,900	\$2,900	-
MILEAGE & TRANSPORTATION	\$115	\$0	-	-	\$0	-
TRAINING & EDUCATION	\$614	\$0	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	-	\$0	-	-	\$0	-
MISC CHARGES & FEES	\$30	-	-	-	\$0	-
OFFICE SUPPLIES	\$1,059	\$2,472	-	-	\$0	-
FOOD & FOOD SERVICE	\$2,536	-	-	-	\$0	-
MEDICAL & LABORATORY	\$1,345	-	-	-	\$0	-
LAUNDRY & JANITORIAL	\$4,532	\$0	-	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$612	-	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$10	\$43	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	-	-	\$3,000	\$1,000	(\$2,000)	(66.7%)
UNIFORMS & APPAREL	\$704	\$9,247	\$1,000	\$600	(\$400)	(40.0%)
OTHER OPERATING SUPPLIES	\$17,728	\$6,748	\$5,000	\$0	(\$5,000)	(100.0%)
COMPUTER HARDWARE/SOFTWAR	\$5,320	-	\$700	\$0	(\$700)	(100.0%)
OTHER CHARGES TOTAL	\$69,185	\$34,189	\$9,700	\$4,500	(\$5,200)	(53.6%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$850,776	-	\$0	\$145,000	\$145,000	-
COMPUTER EQUIP/HARDWARE	\$0	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$156,870	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$1,007,646	-	\$0	\$145,000	\$145,000	-
EXPENSES TOTAL	\$2,726,794	\$1,035,042	\$713,700	\$983,540	\$269,840	37.8%

Transit Paratransit - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$276,759	\$432,680	\$447,627	\$557,442	\$109,815	24.5%
OVERTIME	\$34,314	\$67,531	\$60,000	\$45,000	(\$15,000)	(25.0%)
NON-CLASSIFIED REGULAR	\$477	\$83,486	\$165,000	\$240,000	\$75,000	45.5%
FICA	\$23,271	\$43,823	\$52,199	\$64,521	\$12,322	23.6%
VRS-EMPLOYER	\$27,940	\$50,334	\$53,850	\$62,804	\$8,954	16.6%
INSURANCE - EMPLOYER	\$3,566	\$4,968	\$6,132	\$5,918	(\$214)	(3.5%)
VA LOCAL DISABILITY PLAN	\$938	\$2,065	\$2,416	\$2,948	\$532	22.0%
WORKER'S COMPENSATION	\$6,876	\$14,056	\$11,326	\$13,637	\$2,311	20.4%
BENEFITS ADMIN FEE	\$2,018	\$8,358	\$9,000	\$9,900	\$900	10.0%
HEALTH INSURANCE	\$30,184	\$68,992	\$88,984	\$115,824	\$26,840	30.2%
VRS HEALTH INS CREDIT	\$188	\$338	\$366	\$391	\$25	6.8%
PERSONNEL TOTAL	\$406,531	\$776,631	\$896,900	\$1,118,385	\$221,485	24.7%
CONTRACTUAL SERVICES						
OTHER PROFESSIONAL SERV	-	\$5,000	\$0	-	\$0	-
VEHICLE REPAIRS/MAINT.	-	\$7,412	\$26,000	\$10,000	(\$16,000)	(61.5%)
COMPUTER HARDWARE/SOFTWAR	-	\$43,550	\$70,200	\$70,200	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	-	\$55,962	\$96,200	\$80,200	(\$16,000)	(16.6%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$36,415	\$72,602	\$180,000	\$75,000	(\$105,000)	(58.3%)
EQUIPMENT FUND PARTS	\$98,223	\$95,605	\$125,000	\$100,000	(\$25,000)	(20.0%)
EQUIPMENT FUND LABOR	\$47,112	\$77,738	\$130,000	\$85,000	(\$45,000)	(34.6%)
INTERNAL SERVICES TOTAL	\$181,750	\$245,945	\$435,000	\$260,000	(\$175,000)	(40.2%)
OTHER CHARGES						
TRAINING & EDUCATION	-	-	-	\$500	\$500	-
MISC CHARGES & FEES	-	\$1,373	-	-	\$0	-
VEHICLE/EQUIPMT SUPPLIES	-	-	\$3,000	\$1,500	(\$1,500)	(50.0%)
UNIFORMS & APPAREL	-	\$3,907	\$19,000	\$9,000	(\$10,000)	(52.6%)
OTHER OPERATING SUPPLIES	-	\$147	\$15,000	\$1,000	(\$14,000)	(93.3%)
COMPUTER HARDWARE/SOFTWAR	-	-	\$3,000	\$0	(\$3,000)	(100.0%)
OTHER CHARGES TOTAL	-	\$5,427	\$40,000	\$12,000	(\$28,000)	(70.0%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	-	-	\$145,000	\$185,000	\$40,000	27.6%
CAPITAL CHARGES TOTAL	-	-	\$145,000	\$185,000	\$40,000	27.6%
EXPENSES TOTAL	\$588,280	\$1,083,965	\$1,613,100	\$1,655,585	\$42,485	2.6%

EMERGENCY MEDICAL SERVICES (EMS) FUND

FY 2027 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

Strategic Plan Focus Area -Preserving Our Safe and Secure City

Goals:

- 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.

STAFFING SUMMARY

EMS Fund - EMS

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Emergency Medical Services	11	11	11	11	11
FTE AMOUNT	11	11	11	11	11

REVENUE AND EXPENDITURE SUMMARY

EMS Fund - Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%
REVENUES TOTAL	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%

EMS Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$907,978	\$1,022,960	\$908,700	\$1,007,500	\$98,800	10.9%
CONTRACTUAL SERVICES	\$219,000	\$284,172	\$302,140	\$312,400	\$10,260	3.4%
OTHER CHARGES	\$275,189	\$206,872	\$189,160	\$235,100	\$45,940	24.3%
EXPENSES TOTAL	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%

REVENUE DETAIL

EMS Fund Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$5,278	\$5,999	\$2,000	\$5,000	\$3,000	150.0%
REVENUE-USE OF MONEY/PROP TOTAL	\$5,278	\$5,999	\$2,000	\$5,000	\$3,000	150.0%
CHARGES FOR SERVICES						
EMS TRANSPORT FEES	\$1,396,889	\$1,508,004	\$1,398,000	\$1,550,000	\$152,000	10.9%
CHARGES FOR SERVICES TOTAL	\$1,396,889	\$1,508,004	\$1,398,000	\$1,550,000	\$152,000	10.9%
LOCAL TOTAL	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%
REVENUES TOTAL	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%

EXPENDITURE DETAIL

EMS Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$551,439	\$642,656	\$593,790	\$667,520	\$73,730	12.4%
OVERTIME	\$85,108	\$94,001	\$34,126	\$34,126	\$0	0.0%
FICA	\$48,917	\$52,484	\$46,635	\$56,287	\$9,652	20.7%
VRS-EMPLOYER	\$58,746	\$55,271	\$62,487	\$65,905	\$3,418	5.5%
VRS - LODA	\$7,479	\$11,165	-	-	\$0	-
INSURANCE - EMPLOYER	\$7,561	\$6,939	\$8,169	\$7,437	(\$732)	(9.0%)
VA LOCAL DISABILITY PLAN	\$267	\$213	\$291	\$307	\$16	5.5%
WORKER'S COMPENSATION	\$22,586	\$25,233	\$24,102	\$28,919	\$4,817	20.0%
BENEFITS ADMIN FEE	\$3,470	\$8,475	\$9,900	\$9,900	\$0	0.0%
HEALTH INSURANCE	\$122,006	\$126,091	\$128,712	\$136,608	\$7,896	6.1%
VRS HEALTH INS CREDIT	\$398	\$432	\$488	\$491	\$3	0.6%
PERSONNEL TOTAL	\$907,978	\$1,022,960	\$908,700	\$1,007,500	\$98,800	10.9%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$6,710	\$6,327	\$1,300	\$1,300	\$0	0.0%
OTHER PROFESSIONAL SERV	\$67,028	\$72,230	\$69,900	\$80,160	\$10,260	14.7%
REPAIRS & MAINTENANCE	\$0	\$33,716	\$45,400	\$45,400	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$0	\$27,796	\$39,440	\$39,440	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$20	-	\$500	\$500	\$0	0.0%
PRINTING & BINDING	-	-	\$600	\$600	\$0	0.0%
LAUNDRY & DRY CLEANING	\$1,243	\$103	\$1,000	\$1,000	\$0	0.0%
VOLUNTEER FIRE STATIONS	\$144,000	\$144,000	\$144,000	\$144,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$219,000	\$284,172	\$302,140	\$312,400	\$10,260	3.4%
OTHER CHARGES						
POSTAL SERVICES	\$21	\$20	\$100	\$100	\$0	0.0%
OFFICE EQUIPMENT	\$432	\$382	\$400	\$400	\$0	0.0%
MILEAGE & TRANSPORTATION	\$167	\$171	-	-	\$0	-
TRAINING & EDUCATION	\$3,360	\$2,171	\$4,000	\$4,000	\$0	0.0%
VOLUNTEER FIRE DEPARTMENT	\$193,922	\$116,800	\$95,660	\$119,500	\$23,840	24.9%
OTHER PYMTS/CONTRIBUTIONS	-	\$1,560	-	-	\$0	-
MISC CHARGES & FEES	\$2,330	\$2,160	\$5,000	\$5,000	\$0	0.0%
OFFICE SUPPLIES	\$34	-	\$200	\$200	\$0	0.0%
MEDICAL & LABORATORY	\$61,301	\$71,870	\$69,900	\$92,000	\$22,100	31.6%
LAUNDRY & JANITORIAL	\$18	-	\$250	\$250	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$20	-	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VEHICLE/EQUIPMT SUPPLIES	-	\$5,755	-	-	\$0	-
UNIFORMS & APPAREL	\$11,000	\$3,649	\$10,900	\$10,900	\$0	0.0%
OTHER OPERATING SUPPLIES	\$2,583	\$2,333	\$2,750	\$2,750	\$0	0.0%
OTHER CHARGES TOTAL	\$275,189	\$206,872	\$189,160	\$235,100	\$45,940	24.3%
EXPENSES TOTAL	\$1,402,167	\$1,514,003	\$1,400,000	\$1,555,000	\$155,000	11.1%

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

FY 2027 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

Strategic Plan Focus Area: Connecting Our Community

Goals:

- 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.

- Continue to support the development of new tourism product, including restaurants, shops, breweries, wineries, and attractions.
- Continue to support our existing small businesses and attractions through assistance with grants, social media and website support, marketing strategies and more.
- Support diversity through our marketing, imagery, partnerships, and historical efforts.
- 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 our local community of residents and local civic organizations,
- 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.
- Develop an agritourism strategy and continue to expand support and marketing for our agricultural business partners.
- Continue building stronger relationships with local, regional, & state stakeholders.

Objectives:

- Utilize our new social-first/owned media marketing campaign to drive awareness and excitement of our destination through a robust digital, social media, video and print campaign through at least 9 months of the FY27 campaign calendar year (although budget cuts may prohibit spring 2027 marketing).
- Continue to focus on developing a weekend satellite visitor center in Old Town in partnership with Shenandoah University. The Feltner Building is our primary target, but we are reliant on SU's timeline and building repairs.
- Continue to grow the very successful Winter Village holiday market in Old Town, and grow our partnership with Friends of Old Town on the event.
- Implement and manage our Sports Tourism marketing initiative designed to position our destination to travel sports teams, and continue to foster our sports tourism stakeholder group through regular meetings and communications.
- 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 to develop and engage with regional marketing partnerships such as the Shenandoah Valley Tourism Partnership, Shenandoah Valley Travel Association, Frederick County Homesteaders, and others.
- Relaunch the Destination Ambassador program to educate and engage front-line employees and managers at tourism-facing businesses throughout the City/County footprint.
- Complete a professional Tourism Master Plan by January, 2027 to assist with economic development projects and provide verbiage for City and County comprehensive plans.
- Develop after hours and special events at the Visitor Center.
- Organize and hold another Agritourism Summit in 2026 or 2027 focused on both improving existing agritourism businesses and providing ideas and guidance to encourage new agritourism ventures.
- Complete the Vehicle Wrap Local Art Contest to showcase a local artist while promoting our community everywhere that we drive our department car.

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 and Pinterest 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 and short term rental occupancy rate and RevPAR (revenue per available room) year-over-year.
- Continue to produce one monthly featurette video per month to highlight various businesses throughout the City and County.

STAFFING SUMMARY

Tourism

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Tourism	3	3	3	4	4
FTE AMOUNT	3	3	3	4	4

REVENUE AND EXPENDITURE SUMMARY

Tourism Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$728,904	\$673,101	\$673,500	\$655,759	(\$17,741)	(2.6%)
Federal	-	\$713	-	-	\$0	-
Other Financing Sources	\$317,500	\$317,500	\$356,500	\$333,241	(\$23,259)	(6.5%)
REVENUES TOTAL	\$1,046,404	\$991,314	\$1,030,000	\$989,000	(\$41,000)	(4.0%)

Tourism Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$319,666	\$346,254	\$422,700	\$441,500	\$18,800	4.5%
CONTRACTUAL SERVICES	\$460,280	\$469,945	\$470,400	\$449,900	(\$20,500)	(4.4%)
INTERNAL SERVICES	\$9,220	\$5,514	\$5,500	\$5,500	\$0	0.0%
OTHER CHARGES	\$140,836	\$96,863	\$91,400	\$92,100	\$700	0.8%
CAPITAL CHARGES	-	-	\$40,000	\$0	(\$40,000)	(100.0%)
EXPENSES TOTAL	\$930,002	\$918,577	\$1,030,000	\$989,000	(\$41,000)	(4.0%)

REVENUE DETAIL

Tourism Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$7,016	\$7,533	\$1,027	\$7,790	\$6,763	658.5%
MISCELLANEOUS REVENUE						
SPECIAL EVENTS	\$30,013	\$20,895	\$28,000	\$28,000	\$0	0.0%
GIFT SHOP SALES	\$36,827	\$29,888	\$33,000	\$33,000	\$0	0.0%
FREDERICK COUNTY	\$652,122	\$545,009	\$606,473	\$581,969	(\$24,504)	(4.0%)
MISCELLANEOUS	\$2,925	\$5,096	\$5,000	\$5,000	\$0	0.0%
MISCELLANEOUS REVENUE TOTAL	\$721,888	\$600,888	\$672,473	\$647,969	(\$24,504)	(3.6%)
RECOVERED COSTS	-	\$64,679	-	-	\$0	-
LOCAL TOTAL	\$728,904	\$673,101	\$673,500	\$655,759	(\$17,741)	(2.6%)
Federal						
CATEGORICAL AID	-	\$713	-	-	\$0	-
FEDERAL TOTAL	-	\$713	-	-	\$0	-
Other Financing Sources						
NON-REVENUE RECEIPTS	\$317,500	\$317,500	\$356,500	\$333,241	(\$23,259)	(6.5%)
OTHER FINANCING SOURCES TOTAL	\$317,500	\$317,500	\$356,500	\$333,241	(\$23,259)	(6.5%)
REVENUES TOTAL	\$1,046,404	\$991,314	\$1,030,000	\$989,000	(\$41,000)	(4.0%)

EXPENDITURE DETAIL

Tourism Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$202,555	\$213,999	\$270,191	\$293,132	\$22,941	8.5%
OVERTIME	\$324	\$58	-	-	\$0	-
NON-CLASSIFIED REGULAR	\$47,472	\$55,901	\$53,700	\$54,100	\$400	0.7%
FICA	\$18,760	\$20,232	\$24,762	\$26,147	\$1,385	5.6%
VRS-EMPLOYER	\$21,109	\$22,297	\$28,152	\$27,801	(\$351)	(1.3%)
INSURANCE - EMPLOYER	\$2,714	\$2,520	\$3,615	\$3,098	(\$517)	(14.3%)
VA LOCAL DISABILITY PLAN	\$243	\$255	\$533	\$311	(\$222)	(41.7%)
WORKER'S COMPENSATION	\$154	\$164	\$189	\$146	(\$43)	(22.8%)
BENEFITS ADMIN FEE	\$984	\$2,700	\$3,600	\$3,600	\$0	0.0%
HEALTH INSURANCE	\$25,210	\$27,959	\$37,742	\$32,960	(\$4,782)	(12.7%)
VRS HEALTH INS CREDIT	\$143	\$170	\$216	\$205	(\$11)	(5.1%)
PERSONNEL TOTAL	\$319,666	\$346,254	\$422,700	\$441,500	\$18,800	4.5%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	\$10	\$35,320	\$30,000	\$30,000	\$0	0.0%
OTHER PROFESSIONAL SERV	\$124,179	\$50,326	\$47,000	\$50,000	\$3,000	6.4%
REPAIRS & MAINTENANCE	\$17,857	\$2,618	\$1,500	\$3,000	\$1,500	100.0%
VEHICLE REPAIRS/MAINT.	\$24	\$12	-	-	\$0	-
PRINTING & BINDING	\$43,350	\$38,131	\$40,000	\$40,000	\$0	0.0%
LOCAL MEDIA	\$274,860	\$342,801	\$351,900	\$326,900	(\$25,000)	(7.1%)
FOOD SERVICES	-	\$737	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$460,280	\$469,945	\$470,400	\$449,900	(\$20,500)	(4.4%)
INTERNAL SERVICES	\$9,220	\$5,514	\$5,500	\$5,500	\$0	0.0%
OTHER CHARGES						
POSTAL SERVICES	\$4,601	\$5,152	\$5,000	\$5,000	\$0	0.0%
TELECOMMUNICATIONS	\$3,301	\$3,538	\$3,400	\$3,400	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$927	\$845	\$1,000	\$1,000	\$0	0.0%
GENERAL LIABILITY	\$1,536	\$847	\$800	\$800	\$0	0.0%
OFFICE EQUIPMENT	\$537	\$0	\$500	\$500	\$0	0.0%
BUILDINGS	\$15,900	\$21,150	\$15,900	\$15,900	\$0	0.0%
MILEAGE & TRANSPORTATION	\$2,772	\$964	\$3,000	\$3,000	\$0	0.0%
TRAINING & EDUCATION	\$8,184	\$13,125	\$8,800	\$8,800	\$0	0.0%
OTHER PYMTS/CONTRIBUTIONS	\$46,000	\$10,000	-	-	\$0	-
DUES & ASSOC MEMBERSHIPS	\$3,605	\$4,460	\$4,000	\$4,000	\$0	0.0%
MISC CHARGES & FEES	\$1,635	\$1,253	\$1,000	\$1,000	\$0	0.0%
OFFICE SUPPLIES	\$1,983	\$707	\$1,000	\$1,000	\$0	0.0%
FOOD & FOOD SERVICE	\$1,729	\$1,767	\$1,000	\$1,700	\$700	70.0%
MEDICAL & LABORATORY	\$90	-	-	-	\$0	-
LAUNDRY & JANITORIAL	-	\$38	-	-	\$0	-
VEHICLE & EQUIPMENT FUELS	\$43	\$254	-	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$7,349	\$248	\$8,000	\$8,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$11,889	\$11,736	\$11,000	\$11,000	\$0	0.0%
MERCHANDISE FOR RESALE	\$28,755	\$20,720	\$25,000	\$25,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	-	\$60	\$2,000	\$2,000	\$0	0.0%
AWARDS, PLAQUES, OTHER	-	-	\$0	-	\$0	-
OTHER CHARGES TOTAL	\$140,836	\$96,863	\$91,400	\$92,100	\$700	0.8%
CAPITAL CHARGES	-	-	\$40,000	\$0	(\$40,000)	(100.0%)
EXPENSES TOTAL	\$930,002	\$918,577	\$1,030,000	\$989,000	(\$41,000)	(4.0%)

LAW LIBRARY FUND

FY 2027 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 Focus Area: Preserving Our Safe and Secure City

Goals:

- 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$29,022	\$35,813	\$25,000	\$25,000	\$0	0.0%
REVENUES TOTAL	\$29,022	\$35,813	\$25,000	\$25,000	\$0	0.0%

Law Library Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	-	\$8,646	-	-	\$0	-
OTHER CHARGES	\$30,498	\$14,457	\$25,000	\$25,000	\$0	0.0%
DEBT	-	\$378	-	-	\$0	-
EXPENSES TOTAL	\$30,498	\$23,481	\$25,000	\$25,000	\$0	0.0%

REVENUE DETAIL

Law Library Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$178	\$216	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
REVENUE-USE OF MONEY/PROP TOTAL	\$178	\$216	-	-	\$0	-
CHARGES FOR SERVICES						
LAW LIBRARY CITY FEES	\$14,605	\$35,597	\$12,500	\$12,500	\$0	0.0%
LAW LIBRARY COUNTY FEES	\$14,240	-	\$12,500	\$12,500	\$0	0.0%
CHARGES FOR SERVICES TOTAL	\$28,845	\$35,597	\$25,000	\$25,000	\$0	0.0%
LOCAL TOTAL	\$29,022	\$35,813	\$25,000	\$25,000	\$0	0.0%
REVENUES TOTAL	\$29,022	\$35,813	\$25,000	\$25,000	\$0	0.0%

EXPENDITURE DETAIL

Law Library Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	-	\$8,646	-	-	\$0	-
OTHER CHARGES						
TELECOMMUNICATIONS	\$3,036	\$3,587	\$3,400	\$3,400	\$0	0.0%
OFFICE EQUIPMENT	\$612	\$96	\$0	-	\$0	-
BOOKS & SUBSCRIPTIONS	\$26,851	\$10,279	\$21,600	\$21,600	\$0	0.0%
OTHER OPERATING SUPPLIES	-	\$495	-	-	\$0	-
OTHER CHARGES TOTAL	\$30,498	\$14,457	\$25,000	\$25,000	\$0	0.0%
DEBT	-	\$378	-	-	\$0	-
EXPENSES TOTAL	\$30,498	\$23,481	\$25,000	\$25,000	\$0	0.0%

CITY CAPITAL IMPROVEMENT FUND

FY 2027 ANNUAL BUDGET

DESCRIPTION

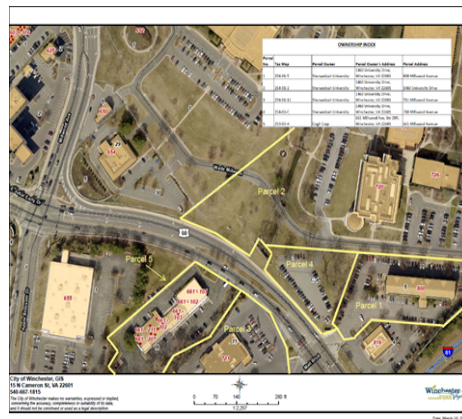
The City Capital Improvement Fund is used to account for the financing and construction of capital projects of the general government. Financing is provided by general government revenue and bond issues. Click [here](#) for details of the Five-Year Capital Improvement Plan.

BOSCAWEN STREET PEDESTRIAN MALL IMPROVEMENTS



The City is evaluating traffic operations and infrastructure improvements to enhance pedestrian safety in the downtown area, with staff assessing both short- and long-term safety measures and providing updates as the effort progresses.

MILLWOOD AVENUE IMPROVEMENTS



The City is replacing failing culverts and relocating utilities beneath Millwood Avenue while VDOT advances bridge and roadway improvements; including turn lanes, intersection reconstruction, and pedestrian enhancements, to improve drainage, safety, and traffic flow along this critical corridor.

SOUTH END FIRE STATION



The City is constructing a new, 26,000-square-foot, two-story South End Fire Station which will feature four apparatus bays on S. Braddock Street, a three-story hose tower, a second-floor patio, and is targeting LEED Silver certification.

REVENUE AND EXPENDITURE SUMMARY

City Capital Improvement Fund Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$669,687	\$639,818	\$250,000	\$0	(\$250,000)	(100.0%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
State	\$1,384,068	\$146,132	-	\$5,850,000	\$5,850,000	-
Federal	\$641,827	\$291,937	\$400,000	\$300,000	(\$100,000)	(25.0%)
Other Financing Sources	\$2,766,125	\$28,292,007	\$25,935,000	\$47,543,000	\$21,608,000	83.3%
REVENUES TOTAL	\$5,461,706	\$29,369,894	\$26,585,000	\$53,693,000	\$27,108,000	102.0%

City Capital Improvement - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CAPITAL CHARGES	\$14,965,435	\$9,607,730	\$25,585,000	\$50,343,000	\$24,758,000	96.8%
DEBT	\$187,029	\$269,212	-	-	\$0	-
TRANSFERS OUT	-	-	\$1,000,000	\$3,350,000	\$2,350,000	235.0%
EXPENSES TOTAL	\$15,152,464	\$9,876,942	\$26,585,000	\$53,693,000	\$27,108,000	102.0%

REVENUE DETAIL

City Capital Improvement Fund Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$113,667	\$531,184	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$113,667	\$531,184	-	-	\$0	-
MISCELLANEOUS REVENUE						
FREDERICK COUNTY	\$0	\$26,089	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$0	\$26,089	-	-	\$0	-
RECOVERED COSTS						
MISCELLANEOUS	\$511,000	-	-	-	\$0	-
PUBLIC WORKS	\$45,020	\$82,546	\$250,000	\$0	(\$250,000)	(100.0%)
RECOVERED COSTS TOTAL	\$556,020	\$82,546	\$250,000	\$0	(\$250,000)	(100.0%)
LOCAL TOTAL	\$669,687	\$639,818	\$250,000	\$0	(\$250,000)	(100.0%)
State						
STATE CATEGORICAL FUNDS	\$1,384,068	\$146,132	-	\$5,850,000	\$5,850,000	-
STATE TOTAL	\$1,384,068	\$146,132	-	\$5,850,000	\$5,850,000	-
Federal						
CATEGORICAL AID						
ISTEA GRANT	-	\$53,494	-	-	\$0	-
TRANSPORTATION IMPROVEMTS	\$641,827	\$238,443	\$400,000	\$300,000	(\$100,000)	(25.0%)
CATEGORICAL AID TOTAL	\$641,827	\$291,937	\$400,000	\$300,000	(\$100,000)	(25.0%)
FEDERAL TOTAL	\$641,827	\$291,937	\$400,000	\$300,000	(\$100,000)	(25.0%)
Other Financing Sources						
NON-REVENUE RECEIPTS						
SBITAs	\$555,558	\$479,968	-	-	\$0	-
CAPITAL LEASE	\$132,169	\$62,069	-	-	\$0	-
PREMIUMS ON BONDS	-	\$1,679,016	-	-	\$0	-
SALE OF BONDS	-	\$23,375,000	\$25,250,000	\$26,850,000	\$1,600,000	6.3%
FUND BALANCE	-	-	-	\$18,750,700	\$18,750,700	-
SCHOOLS	-	\$100,000	-	-	\$0	-
CITY GENERAL FUND	\$2,078,397	\$2,595,954	\$685,000	\$1,942,300	\$1,257,300	183.6%
NON-REVENUE RECEIPTS TOTAL	\$2,766,125	\$28,292,007	\$25,935,000	\$47,543,000	\$21,608,000	83.3%
OTHER FINANCING SOURCES TOTAL	\$2,766,125	\$28,292,007	\$25,935,000	\$47,543,000	\$21,608,000	83.3%
REVENUES TOTAL	\$5,461,706	\$29,369,894	\$26,585,000	\$53,693,000	\$27,108,000	102.0%

EXPENDITURE DETAIL

City Capital Improvement - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$81,273	\$32,996	-	-	\$0	-
COMMUNICATIONS EQUIPMENT	-	\$0	\$0	\$767,300	\$767,300	-
FACILITIES RENOVATIONS	\$815,485	\$1,319,398	\$8,500,000	\$12,400,700	\$3,900,700	45.9%
BUILDING IMPROVEMENTS	-	\$29,095	\$0	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$0	\$426,915	-	\$600,000	\$600,000	-
SBITAs	\$555,558	\$479,968	-	-	\$0	-
PLEASANT VALLEY RD PROJ	\$187,274	\$156,441	\$400,000	\$0	(\$400,000)	(100.0%)
N CAMERON/KENT ST IMPROV	\$2,092,602	-	-	-	\$0	-
PAPERMILL ROAD IMPROVMNTS	\$88,545	\$45,014	\$0	-	\$0	-
STREETS/ROAD IMPROVEMENTS	-	-	\$0	\$6,000,000	\$6,000,000	-
GREEN CIRCLE/SHAWNEE SPRG	\$274,907	\$229,459	\$3,800,000	\$4,200,000	\$400,000	10.5%
SIDEWALK REPAIR	\$3,661,654	\$1,214,365	\$2,000,000	\$3,000,000	\$1,000,000	50.0%
HVAC UPGRADE	\$0	-	\$800,000	\$800,000	\$0	0.0%
LANDSCAPING	-	\$0	\$0	-	\$0	-
MUNICIPAL POOL RENOVATE	-	-	\$250,000	\$0	(\$250,000)	(100.0%)
WAR MEMORIAL BLDG IMPROVE	\$82,075	-	-	\$140,000	\$140,000	-
BERRYVILLE AVE IMPROVEMENTS	-	-	-	\$300,000	\$300,000	-
PARKS ATHLETIC FIELDS	\$1,877,588	\$0	\$850,000	\$0	(\$850,000)	(100.0%)
FACILITIES RENOVATIONS	\$255,505	\$93,345	\$490,000	\$90,000	(\$400,000)	(81.6%)
MILLWOOD AVENUE	\$1,265,915	\$164,221	\$4,000,000	\$4,450,000	\$450,000	11.3%
OLD TOWN IMPROVEMENTS	-	-	\$0	-	\$0	-
PUBLIC SAFETY BUILDING	-	-	\$120,000	\$550,000	\$430,000	358.3%
STREET RESURFACING	\$2,072,559	\$206,500	\$2,000,000	\$2,000,000	\$0	0.0%
BARNETT PARK IMPROVEMENTS	\$250,117	-	-	\$125,000	\$125,000	-
OUTDOOR LIGHTING	\$169,694	\$439,645	\$0	\$220,000	\$220,000	-
PARKING GARAGE PROJECT	-	-	-	\$12,000,000	\$12,000,000	-
CHILDREN'S PLAYGROUND	-	-	\$375,000	\$0	(\$375,000)	(100.0%)
SKATEPARK PROJECT	\$56,996	\$39,168	-	-	\$0	-
PROPERTY ACQUISITION	-	\$4,444,858	-	-	\$0	-
SOCIAL SERVICE BLDG RENOV	\$263,561	-	\$2,000,000	\$2,000,000	\$0	0.0%
CITY HALL BLDG IMPROVMENT	\$175,868	\$43,967	-	-	\$0	-
TRAFFIC SIGNALS	\$385,641	\$76,867	\$0	-	\$0	-
MIDDLE ROAD IMPROVEMENTS	\$220,448	\$102,315	\$0	-	\$0	-
PEDESTRIAN BRIDGE	-	-	-	\$200,000	\$200,000	-
BRIDGE IMPROVEMENTS	-	-	-	\$500,000	\$500,000	-
PEDESTRIAN BRIDGE	-	\$0	\$0	-	\$0	-
LEASES	\$132,169	\$63,194	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$14,965,435	\$9,607,730	\$25,585,000	\$50,343,000	\$24,758,000	96.8%
DEBT						
BOND ISSUANCE COSTS	-	\$269,212	-	-	\$0	-
ARBITRAGE FEES	\$187,029	-	-	-	\$0	-
DEBT TOTAL	\$187,029	\$269,212	-	-	\$0	-
TRANSFERS OUT	-	-	\$1,000,000	\$3,350,000	\$2,350,000	235.0%
EXPENSES TOTAL	\$15,152,464	\$9,876,942	\$26,585,000	\$53,693,000	\$27,108,000	102.0%

EMPLOYEE BENEFITS FUND

FY 2027 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 EXPENSE SUMMARY

Employee Benefits Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$1,154,831	\$6,017,862	\$9,700,000	\$11,800,000	\$2,100,000	21.7%
REVENUES TOTAL	\$1,154,831	\$6,017,862	\$9,700,000	\$11,800,000	\$2,100,000	21.7%

Employee Benefits Fund - Summary of Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$1,338,392	\$6,306,737	\$9,678,000	\$11,778,000	\$2,100,000	21.7%
OTHER CHARGES	\$22,710	\$26,494	\$22,000	\$22,000	\$0	0.0%
EXPENSES TOTAL	\$1,361,102	\$6,333,232	\$9,700,000	\$11,800,000	\$2,100,000	21.7%

REVENUE DETAIL

Employee Benefits Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$3,659	\$6,144	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$3,659	\$6,144	-	-	\$0	-
MISCELLANEOUS REVENUE						
FLEX PLAN FORFEITURES	\$8,921	\$17,364	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$8,921	\$17,364	-	-	\$0	-
RECOVERED COSTS						
MISCELLANEOUS	\$111,573	\$3,637	\$50,000	\$0	(\$50,000)	(100.0%)
EMPLOYEE BENEFITS	\$285,000	\$303,847	-	\$300,000	\$300,000	-
WELLNESS PROGRAMS	-	\$534,744	\$600,000	\$500,000	(\$100,000)	(16.7%)
WORKERS COMPENSATION	\$745,678	\$904,762	\$800,000	\$1,000,000	\$200,000	25.0%
HEALTH INSURANCE	-	\$4,247,364	\$7,750,000	\$10,000,000	\$2,250,000	29.0%
DENTAL	-	-	\$500,000	\$0	(\$500,000)	(100.0%)
RECOVERED COSTS TOTAL	\$1,142,251	\$5,994,355	\$9,700,000	\$11,800,000	\$2,100,000	21.7%
LOCAL TOTAL	\$1,154,831	\$6,017,862	\$9,700,000	\$11,800,000	\$2,100,000	21.7%
REVENUES TOTAL	\$1,154,831	\$6,017,862	\$9,700,000	\$11,800,000	\$2,100,000	21.7%

EXPENSE DETAIL

Employee Benefits Fund - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
DENTAL	-	\$176,257	\$500,000	\$500,000	\$0	0.0%
HEALTH CARE SERVICES	\$278,113	\$545,132	\$550,000	\$550,000	\$0	0.0%
HEALTH INSURANCE CHARGES	\$285,551	\$4,947,626	\$7,800,000	\$10,000,000	\$2,200,000	28.2%
TRAINING/EDUCATION	\$15,700	\$40,965	\$20,000	\$20,000	\$0	0.0%
WORKERS COMPENSATION	\$758,892	\$582,899	\$800,000	\$700,000	(\$100,000)	(12.5%)
FOOD SERVICES	\$137	\$13,858	\$8,000	\$8,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$1,338,392	\$6,306,737	\$9,678,000	\$11,778,000	\$2,100,000	21.7%
OTHER CHARGES						
MISC CHARGES & FEES	-	\$5,638	\$2,000	\$2,000	\$0	0.0%
FOOD & FOOD SERVICE	\$7,766	\$5,203	\$8,000	\$8,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$405	-	-	-	\$0	-
AWARDS, PLAQUES, OTHER	\$14,538	\$15,653	\$12,000	\$12,000	\$0	0.0%
OTHER CHARGES TOTAL	\$22,710	\$26,494	\$22,000	\$22,000	\$0	0.0%
EXPENSES TOTAL	\$1,361,102	\$6,333,232	\$9,700,000	\$11,800,000	\$2,100,000	21.7%

MAINTENANCE FUND

FY 2027 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

Strategic Plan Focus Area: Keeping Our City Running

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

STAFFING SUMMARY

Maintenance Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Fleet Maintenance	9	9	9	11	11
Grounds Maintenance	12	12	12	12	12
FTE AMOUNT	21	21	21	23	23

REVENUE AND EXPENSE SUMMARY

Maintenance Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$4,201,399	\$4,694,818	\$5,174,000	\$5,471,000	\$297,000	5.7%
Other Financing Sources	\$8,694	-	-	-	\$0	-
REVENUES TOTAL	\$4,210,092	\$4,694,818	\$5,174,000	\$5,471,000	\$297,000	5.7%

Maintenance Fund Expenses by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
FLEET MAINTENANCE	\$2,913,820	\$3,284,711	\$3,398,450	\$3,560,200	\$161,750	4.8%
GROUND'S MAINTENANCE	\$1,150,557	\$1,365,145	\$1,775,550	\$1,910,800	\$135,250	7.6%
NONDEPARTMENTAL	\$16,485	\$29,638	-	-	\$0	-
EXPENSES TOTAL	\$4,080,863	\$4,679,494	\$5,174,000	\$5,471,000	\$297,000	5.7%

Maintenance Fund - Summary of Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,596,805	\$1,938,426	\$2,065,050	\$2,373,700	\$308,650	15.0%
CONTRACTUAL SERVICES	\$523,596	\$823,633	\$881,800	\$868,950	(\$12,850)	(1.5%)
INTERNAL SERVICES	\$175,158	\$178,482	\$198,800	\$188,800	(\$10,000)	(5.0%)
OTHER CHARGES	\$1,768,819	\$1,709,316	\$2,028,350	\$1,989,550	(\$38,800)	(1.9%)
CAPITAL CHARGES	\$16,485	\$29,638	-	\$50,000	\$50,000	-
OTHER	\$0	\$0	-	-	\$0	-
EXPENSES TOTAL	\$4,080,863	\$4,679,494	\$5,174,000	\$5,471,000	\$297,000	5.7%

REVENUE DETAIL

Maintenance Fund Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
MISCELLANEOUS REVENUE						
SALE OF SURPLUS PROPERTY	-	\$3,796	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	-	\$3,796	-	-	\$0	-
RECOVERED COSTS						
EXTERNAL RECOVERIES	-	\$3,517	-	-	\$0	-
CAPITAL CONTRIBUTION	\$106,227	\$34,516	-	-	\$0	-
GROUND'S LABOR	\$900,296	\$1,298,772	\$1,750,615	\$1,890,630	\$140,015	8.0%
GROUND'S PARTS	\$22,526	\$35,478	\$25,085	\$11,170	(\$13,915)	(55.5%)
FUEL	\$1,072,978	\$1,045,175	\$1,104,000	\$1,154,830	\$50,830	4.6%
LABOR	\$1,224,436	\$1,385,866	\$1,281,000	\$1,401,070	\$120,070	9.4%
PARTS	\$874,936	\$887,698	\$1,013,300	\$1,013,300	\$0	0.0%
RECOVERED COSTS TOTAL	\$4,201,399	\$4,691,022	\$5,174,000	\$5,471,000	\$297,000	5.7%
LOCAL TOTAL	\$4,201,399	\$4,694,818	\$5,174,000	\$5,471,000	\$297,000	5.7%
Other Financing Sources	\$8,694	-	-	-	\$0	-
REVENUES TOTAL	\$54,503,000	\$55,657,882	\$58,073,000	\$59,234,500	\$1,161,500	2.0%

EXPENSE DETAIL

Maintenance Fund Fleet Maintenance - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$613,932	\$755,074	\$924,100	\$1,098,100	\$174,000	18.8%
CONTRACTUAL SERVICES	\$523,596	\$816,610	\$584,300	\$562,450	(\$21,850)	(3.7%)
INTERNAL SERVICES	\$12,024	\$10,484	\$28,800	\$28,800	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$10,712	\$9,607	\$11,700	\$11,700	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
HEATING SERVICES	\$4,572	\$8,523	\$7,400	\$7,400	\$0	0.0%
WATER & SEWER	\$2,994	\$12,575	\$12,000	\$12,000	\$0	0.0%
POSTAL SERVICES	\$134	-	-	-	\$0	-
TELECOMMUNICATIONS	\$1,786	\$2,164	\$3,000	\$3,000	\$0	0.0%
PROPERTY INSURANCE	\$1,790	\$1,340	\$1,500	\$1,500	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$1,394	\$1,508	\$1,700	\$1,700	\$0	0.0%
GENERAL LIABILITY	\$5,430	\$3,226	\$5,500	\$5,500	\$0	0.0%
EQUIPMENT	-	\$121	\$250	\$250	\$0	0.0%
BUILDINGS	-	-	\$21,000	\$21,000	\$0	0.0%
MILEAGE & TRANSPORTATION	-	-	\$500	\$500	\$0	0.0%
TRAINING & EDUCATION	-	-	\$3,000	\$3,000	\$0	0.0%
MISC CHARGES & FEES	\$2,589	-	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	\$1,872	\$1,128	\$1,200	\$1,200	\$0	0.0%
FOOD & FOOD SERVICE	\$621	\$460	\$500	\$500	\$0	0.0%
MEDICAL & LABORATORY	\$450	\$651	\$1,500	\$1,500	\$0	0.0%
LAUNDRY & JANITORIAL	\$2,503	\$3,573	\$3,000	\$3,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$3,541	\$2,086	\$10,000	\$10,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$1,006,143	\$902,746	\$960,000	\$960,000	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$701,655	\$745,882	\$800,000	\$800,000	\$0	0.0%
UNIFORMS & APPAREL	\$3,614	\$2,848	\$3,000	\$3,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$298	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$7,718	\$3,995	\$7,000	\$16,600	\$9,600	137.1%
COMPUTER HARDWARE/SOFTWAR	\$4,452	\$108	\$7,000	\$7,000	\$0	0.0%
OTHER CHARGES TOTAL	\$1,764,269	\$1,702,542	\$1,861,250	\$1,870,850	\$9,600	0.5%
CAPITAL CHARGES	\$0	-	-	-	\$0	-
EXPENSES TOTAL	\$2,913,820	\$3,284,711	\$3,398,450	\$3,560,200	\$161,750	4.8%

Maintenance Fund Grounds Maintenance- Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$982,872	\$1,183,351	\$1,140,950	\$1,275,600	\$134,650	11.8%
CONTRACTUAL SERVICES	-	\$7,023	\$297,500	\$306,500	\$9,000	3.0%
INTERNAL SERVICES	\$163,135	\$167,998	\$170,000	\$160,000	(\$10,000)	(5.9%)
OTHER CHARGES						
TELECOMMUNICATIONS	-	-	\$3,000	\$3,000	\$0	0.0%
PROPERTY INSURANCE	-	\$43	-	-	\$0	-
MOTOR VEHICLE INSURANCE	\$4,490	\$6,320	\$10,800	\$10,800	\$0	0.0%
EQUIPMENT	-	-	\$10,950	\$5,000	(\$5,950)	(54.3%)
DUES & ASSOC MEMBERSHIPS	-	-	\$500	\$200	(\$300)	(60.0%)
FOOD & FOOD SERVICE	\$60	-	\$1,600	\$1,450	(\$150)	(9.4%)
LANDSCAPNG/AGRICULT SUPPL	-	-	\$42,500	\$34,000	(\$8,500)	(20.0%)
MEDICAL & LABORATORY	-	-	\$250	\$250	\$0	0.0%
LAUNDRY & JANITORIAL	-	\$350	\$7,000	\$5,500	(\$1,500)	(21.4%)
BLDG REPAIR/MAINTENANCE	-	-	\$50,000	\$40,000	(\$10,000)	(20.0%)
VEHICLE & EQUIPMENT FUELS	-	-	\$17,000	\$10,000	(\$7,000)	(41.2%)
VEHICLE/EQUIPMT SUPPLIES	-	-	\$9,000	\$4,000	(\$5,000)	(55.6%)
UNIFORMS & APPAREL	-	\$61	\$4,500	\$3,500	(\$1,000)	(22.2%)
BOOKS & SUBSCRIPTIONS	-	-	\$10,000	\$1,000	(\$9,000)	(90.0%)
OTHER CHARGES TOTAL	\$4,550	\$6,773	\$167,100	\$118,700	(\$48,400)	(29.0%)
CAPITAL CHARGES	-	-	-	\$50,000	\$50,000	-
EXPENSES TOTAL	\$1,150,557	\$1,365,145	\$1,775,550	\$1,910,800	\$135,250	7.6%

Maintenance Fund Non-Departmental - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CAPITAL CHARGES	\$16,485	\$29,638	-	-	\$0	-
EXPENSES TOTAL	\$16,485	\$29,638	-	-	\$0	-

Maintenance Fund Expense Total

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses	\$4,080,863	\$4,679,494	\$5,174,000	\$5,471,000	\$297,000	5.7%

UTILITIES FUND

FY 2027 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

The City of Winchester has the third-oldest water system in the United States, after Philadelphia and Allentown, PA. Every day, our dedicated teams work around the clock not only to provide quality drinking water but also to treat and dispose of wastewater, consistently meeting or exceeding state and federal regulations.



STAFFING SUMMARY

Utilities Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Infrastructure	0	13	13	13	13
Transmission	38.5	25	25	26	26
Mechanical & Electrical	6	6	6	6	6
Source of Supply	13.5	13.5	13.5	13.5	13.5
Engineering	3	4	4	6	6
Utilities Administration	6.5	6.5	6.5	6.5	6.5
FTE AMOUNT	67.5	68	68	71	71

REVENUE AND EXPENSE SUMMARY

Utilities Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% Change
Revenues						
Local	\$34,391,240	\$35,121,450	\$32,418,000	\$32,800,000	\$382,000	1.2%
Federal	\$103,081	\$85,372	\$115,000	\$85,000	(\$30,000)	(26.1%)
Other Financing Sources	\$851,655	\$2,374,847	\$810,000	\$715,000	(\$95,000)	(11.7%)
REVENUES TOTAL	\$35,345,977	\$37,581,669	\$33,343,000	\$33,600,000	\$257,000	0.8%

Utilities Fund - Expenses by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$5,363,405	\$5,909,866	\$6,718,075	\$7,513,250	\$795,175	11.8%
CONTRACTUAL SERVICES	\$5,020,340	\$5,917,766	\$6,772,400	\$6,449,200	(\$323,200)	(4.8%)
INTERNAL SERVICES	\$308,712	\$344,604	\$311,500	\$470,000	\$158,500	50.9%
OTHER CHARGES	\$3,369,236	\$3,661,209	\$4,255,725	\$4,163,650	(\$92,075)	(2.2%)
CAPITAL CHARGES	\$7,001,396	\$7,162,196	\$510,000	\$715,000	\$205,000	40.2%
DEBT	\$4,421,260	\$4,127,177	\$13,505,300	\$13,018,900	(\$486,400)	(3.6%)
TRANSFERS OUT	\$1,370,000	\$1,370,000	\$1,270,000	\$1,270,000	\$0	0.0%
OTHER	\$20,591	\$40,252	-	-	\$0	-
EXPENSES TOTAL	\$26,874,939	\$28,533,070	\$33,343,000	\$33,600,000	\$257,000	0.8%

Utilities Expenses by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
ADMINISTRATION	\$784,438	\$1,243,970	\$1,540,100	\$1,672,600	\$132,500	8.6%
WATER TREATMENT PLANT	\$3,727,118	\$3,732,178	\$4,159,750	\$4,233,100	\$73,350	1.8%
TRANSMISSION/DISTRIBUTION	\$2,891,226	\$3,614,317	\$4,325,800	\$4,689,950	\$364,150	8.4%
INFRASTRUCTURE REPLACMNT	\$1,753,712	\$1,832,115	\$2,150,600	\$1,862,200	(\$288,400)	(13.4%)
MAINT OF SEWER SYSTEM	\$677,831	\$784,723	\$961,050	\$1,041,150	\$80,100	8.3%
ENGINEERING DIVISION	\$7,506,534	\$7,838,793	\$962,400	\$1,380,100	\$417,700	43.4%
CITY/COUNTY JOINT PROGRAM	\$3,593,411	\$3,845,329	\$4,300,000	\$4,300,000	\$0	0.0%
INSURANCE	\$128,819	\$104,215	\$168,000	\$132,000	(\$36,000)	(21.4%)
INTERFUND	\$1,390,591	\$1,410,252	\$1,270,000	\$1,270,000	\$0	0.0%
DEBT	\$4,421,260	\$4,127,177	\$13,505,300	\$13,018,900	(\$486,400)	(3.6%)
EXPENSES TOTAL	\$26,874,939	\$28,533,070	\$33,343,000	\$33,600,000	\$257,000	0.8%

REVENUE DETAIL

Utilities Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$144,135	\$160,936	\$80,000	\$150,000	\$70,000	87.5%
REVENUE-USE OF MONEY/PROP TOTAL	\$144,135	\$160,936	\$80,000	\$150,000	\$70,000	87.5%
CHARGES FOR SERVICES						
SALE OF WATER	\$17,552,696	\$17,889,680	\$16,915,000	\$17,482,000	\$567,000	3.4%
SALE OF SEWER	\$14,817,272	\$14,470,668	\$14,520,000	\$14,520,000	\$0	0.0%
RECONNECTION CHARGES	\$27,653	\$16,160	\$30,000	\$30,000	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
SPECIAL SEWER	\$2,192	\$2,230	\$2,000	\$2,000	\$0	0.0%
PENALTIES	\$311,058	\$355,008	\$300,000	\$350,000	\$50,000	16.7%
TV INSPECTIONS	\$13,639	\$13,004	\$6,000	\$14,000	\$8,000	133.3%
CHARGES FOR SERVICES TOTAL	\$32,724,511	\$32,746,751	\$31,773,000	\$32,398,000	\$625,000	2.0%
MISCELLANEOUS REVENUE						
BAD CHECKS	\$2,450	\$3,200	\$2,000	\$2,000	\$0	0.0%
SALE OF SURPLUS PROPERTY	\$28,150	\$8,400	-	-	\$0	-
MISCELLANEOUS REVENUE TOTAL	\$30,600	\$11,600	\$2,000	\$2,000	\$0	0.0%
RECOVERED COSTS						
MISCELLANEOUS	\$13,657	\$8,663	\$313,000	\$0	(\$313,000)	(100.0%)
EXTERNAL RECOVERIES	\$470,012	-	-	-	\$0	-
CAPITAL CONTRIBUTION	\$1,008,325	\$2,193,500	\$250,000	\$250,000	\$0	0.0%
RECOVERED COSTS TOTAL	\$1,491,994	\$2,202,163	\$563,000	\$250,000	(\$313,000)	(55.6%)
LOCAL TOTAL	\$34,391,240	\$35,121,450	\$32,418,000	\$32,800,000	\$382,000	1.2%
Federal						
CATEGORICAL AID						
AMERICAN RESCUE ACT-ARPA	\$5,596	-	-	-	\$0	-
ARRA - STIMULUS	\$97,485	\$85,372	\$115,000	\$85,000	(\$30,000)	(26.1%)
CATEGORICAL AID TOTAL	\$103,081	\$85,372	\$115,000	\$85,000	(\$30,000)	(26.1%)
FEDERAL TOTAL	\$103,081	\$85,372	\$115,000	\$85,000	(\$30,000)	(26.1%)
Other Financing Sources						
NON-REVENUE RECEIPTS						
INSURANCE RECOVERIES	\$5,615	\$5,259	-	-	\$0	-
GAIN/LOSS ON SALE	\$0	\$0	-	-	\$0	-
FUND BALANCE	-	-	\$810,000	\$715,000	(\$95,000)	(11.7%)
UTILITIES FUND	\$846,040	\$2,369,587	-	-	\$0	-
NON-REVENUE RECEIPTS TOTAL	\$851,655	\$2,374,847	\$810,000	\$715,000	(\$95,000)	(11.7%)
OTHER FINANCING SOURCES TOTAL	\$851,655	\$2,374,847	\$810,000	\$715,000	(\$95,000)	(11.7%)
REVENUES TOTAL	\$35,345,977	\$37,581,669	\$33,343,000	\$33,600,000	\$257,000	0.8%

EXPENSE DETAIL

Utilities Administration - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$438,416	\$464,812	\$504,780	\$545,860	\$41,080	8.1%
OVERTIME	\$5,111	\$5,299	\$10,000	\$10,000	\$0	0.0%
FICA	\$32,098	\$36,419	\$37,363	\$39,363	\$2,000	5.4%
VRS-EMPLOYER	(\$158,836)	(\$55,154)	\$58,566	\$57,648	(\$918)	(1.6%)
RETIREE HEALTH INSURANCE	(\$2,570)	\$25,588	\$8,964	\$8,964	\$0	0.0%
INSURANCE - EMPLOYER	\$5,685	\$5,750	\$6,754	\$5,779	(\$975)	(14.4%)
VA LOCAL DISABILITY PLAN	\$1,207	\$1,204	\$1,266	\$1,400	\$134	10.6%
WORKER'S COMPENSATION	\$334	\$312	\$353	\$273	(\$80)	(22.7%)
BENEFITS ADMIN FEE	\$2,009	\$5,940	\$5,940	\$5,940	\$0	0.0%
HEALTH INSURANCE	\$80,510	\$90,414	\$92,411	\$103,291	\$10,880	11.8%
VRS HEALTH INS CREDIT	\$300	\$388	\$403	\$382	(\$21)	(5.2%)
PERSONNEL TOTAL	\$404,265	\$580,972	\$726,800	\$778,900	\$52,100	7.2%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$511	-	\$74,000	\$74,000	-
ENGINEERING & ARCHITECT	\$19,405	\$53,797	\$100,000	\$100,000	\$0	0.0%
TRAINING/EDUCATION	-	\$11,535	\$5,000	\$15,000	\$10,000	200.0%
REPAIRS & MAINTENANCE	\$17,434	\$14,338	\$90,000	\$120,000	\$30,000	33.3%
LANDSCAPING	-	-	\$10,000	\$10,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$10	\$22	\$500	\$200	(\$300)	(60.0%)
COMPUTER HARDWARE/SOFTWAR	\$56,304	\$256,942	\$135,000	\$56,000	(\$79,000)	(58.5%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
PRINTING & BINDING	\$543	\$3,212	\$1,500	\$1,500	\$0	0.0%
LOCAL MEDIA	\$1,501	\$1,341	\$1,000	\$1,000	\$0	0.0%
CONTRACTED PARKING	\$6,600	\$6,600	\$7,000	\$6,600	(\$400)	(5.7%)
BILLING SERVICE	\$61,153	\$67,726	\$65,000	\$65,000	\$0	0.0%
REFUSE SERVICE	-	-	\$3,000	\$3,000	\$0	0.0%
FOOD SERVICES	\$2,030	-	\$2,000	\$3,000	\$1,000	50.0%
CONTRACTUAL SERVICES TOTAL	\$164,980	\$416,024	\$420,000	\$455,300	\$35,300	8.4%
OTHER CHARGES						
ELECTRICAL SERVICES	\$915	\$16,337	\$50,000	\$50,000	\$0	0.0%
HEATING SERVICES	\$38	\$582	\$25,000	\$25,000	\$0	0.0%
WATER & SEWER	-	-	\$0	\$65,000	\$65,000	-
POSTAL SERVICES	\$3,771	\$7,322	\$10,000	\$10,000	\$0	0.0%
TELECOMMUNICATIONS	\$279	\$3,272	\$8,000	\$8,000	\$0	0.0%
EQUIPMENT	\$371	-	-	-	\$0	-
OFFICE EQUIPMENT	\$1,533	\$1,887	\$2,500	\$4,000	\$1,500	60.0%
LAND	\$7,850	\$7,458	\$8,000	\$8,000	\$0	0.0%
MILEAGE & TRANSPORTATION	-	-	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$1,502	\$165	\$3,200	\$3,000	(\$200)	(6.3%)
ST. HEALTH DEPT UTIL. FEE	\$32,973	\$32,973	\$35,000	\$35,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$9,168	\$4,190	\$10,000	\$6,800	(\$3,200)	(32.0%)
MISC CHARGES & FEES	\$128,575	\$151,142	\$170,000	\$170,000	\$0	0.0%
OFFICE SUPPLIES	\$12,898	\$1,399	\$25,000	\$10,000	(\$15,000)	(60.0%)
FOOD & FOOD SERVICE	\$365	\$4,800	\$5,500	\$10,000	\$4,500	81.8%
MEDICAL & LABORATORY	-	\$9	\$5,000	\$7,000	\$2,000	40.0%
LAUNDRY & JANITORIAL	\$177	\$3,504	\$10,000	\$10,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	-	\$567	-	\$2,500	\$2,500	-
VEHICLE & EQUIPMENT FUELS	\$42	\$37	\$100	\$100	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$38	-	-	-	\$0	-
UNIFORMS & APPAREL	-	\$2,661	\$3,000	\$3,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$0	-	\$0	-
OTHER OPERATING SUPPLIES	\$5,469	\$5,436	\$12,000	\$10,000	(\$2,000)	(16.7%)
COMPUTER HARDWARE/SOFTWAR	\$9,227	\$3,231	\$10,000	\$0	(\$10,000)	(100.0%)
OTHER CHARGES TOTAL	\$215,193	\$246,974	\$393,300	\$438,400	\$45,100	11.5%
CAPITAL CHARGES						
COMPUTER EQUIP/HARDWARE	\$0	\$0	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$0	\$0	-	-	\$0	-
EXPENSES TOTAL	\$784,438	\$1,243,970	\$1,540,100	\$1,672,600	\$132,500	8.6%

Utilities Water Treatment Plant - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$798,281	\$819,296	\$835,696	\$928,920	\$93,224	11.2%
OVERTIME	\$71,490	\$75,574	\$50,000	\$50,000	\$0	0.0%
FICA	\$65,008	\$67,459	\$67,594	\$74,599	\$7,005	10.4%
VRS-EMPLOYER	\$81,781	\$93,453	\$97,167	\$98,593	\$1,426	1.5%
RETIREE HEALTH INSURANCE	-	\$14,700	\$4,482	\$4,482	\$0	0.0%
INSURANCE - EMPLOYER	\$10,467	\$9,400	\$11,175	\$9,831	(\$1,344)	(12.0%)
VA LOCAL DISABILITY PLAN	\$3,007	\$3,031	\$3,215	\$3,584	\$369	11.5%
WORKER'S COMPENSATION	\$18,103	\$17,482	\$17,513	\$18,836	\$1,323	7.6%
BENEFITS ADMIN FEE	\$4,281	\$11,700	\$12,150	\$12,150	\$0	0.0%
HEALTH INSURANCE	\$136,655	\$152,883	\$160,616	\$182,456	\$21,840	13.6%
VRS HEALTH INS CREDIT	\$550	\$634	\$667	\$649	(\$18)	(2.7%)
PERSONNEL TOTAL	\$1,189,624	\$1,265,612	\$1,260,275	\$1,384,100	\$123,825	9.8%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$1,086	-	-	\$0	-
ENGINEERING & ARCHITECT	\$360	\$4,242	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
TRAINING/EDUCATION	-	\$38	-	-	\$0	-
REPAIRS & MAINTENANCE	\$344,752	\$436,915	\$555,000	\$497,000	(\$58,000)	(10.5%)
LANDSCAPING	-	\$2,672	-	\$4,000	\$4,000	-
VEHICLE REPAIRS/MAINT.	\$437	\$7,663	\$500	\$500	\$0	0.0%
MOWING & TRIMMING	\$14,659	\$16,837	\$15,000	\$15,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$36,764	\$34,166	\$30,500	\$30,500	\$0	0.0%
PRINTING & BINDING	\$213	\$1,513	\$500	\$2,000	\$1,500	300.0%
REFUSE SERVICE	\$94,563	\$73,466	\$104,000	\$104,000	\$0	0.0%
LAB SERVICES	\$24,863	\$58,642	\$55,000	\$55,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$516,610	\$637,239	\$760,500	\$708,000	(\$52,500)	(6.9%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$121,204	\$8,809	\$10,000	\$10,000	\$0	0.0%
EQUIPMENT FUND PARTS	\$71,427	\$4,863	\$2,000	\$5,000	\$3,000	150.0%
EQUIPMENT FUND LABOR	\$95,403	\$2,541	\$4,500	\$3,000	(\$1,500)	(33.3%)
INTERNAL SERVICES TOTAL	\$288,034	\$16,213	\$16,500	\$18,000	\$1,500	9.1%
OTHER CHARGES						
ELECTRICAL SERVICES	\$613,417	\$644,435	\$635,000	\$690,000	\$55,000	8.7%
HEATING SERVICES	-	\$1,758	\$2,000	\$2,000	\$0	0.0%
POSTAL SERVICES	\$1,932	\$3,546	\$4,000	\$4,000	\$0	0.0%
TELECOMMUNICATIONS	\$39,044	\$37,765	\$41,375	\$41,000	(\$375)	(0.9%)
EQUIPMENT	-	\$250	\$5,000	\$5,000	\$0	0.0%
OFFICE EQUIPMENT	\$414	\$421	\$500	\$500	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$104	-	-	\$0	-
TRAINING & EDUCATION	\$7,137	\$5,183	\$7,000	\$7,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$2,596	\$1,100	\$3,500	\$2,400	218.2%
LOCAL REAL ESTATE TAXES	\$21,346	\$14,947	\$30,000	\$15,000	(\$15,000)	(50.0%)
MISC CHARGES & FEES	-	\$222	\$1,000	\$1,000	\$0	0.0%
OFFICE SUPPLIES	\$576	\$551	\$1,500	\$1,500	\$0	0.0%
FOOD & FOOD SERVICE	\$148	\$375	\$500	\$500	\$0	0.0%
MEDICAL & LABORATORY	\$50,062	\$47,941	\$65,000	\$65,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$17,169	\$12,604	\$11,000	\$11,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$190,921	\$239,383	\$260,000	\$260,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$24,829	\$16,925	\$24,000	\$24,000	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$343	\$196	\$2,000	\$2,000	\$0	0.0%
UNIFORMS & APPAREL	\$4,180	\$4,025	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$1,000	\$109	\$500	\$500	\$0	0.0%
OTHER OPERATING SUPPLIES	\$3,862	\$2,957	\$4,500	\$4,500	\$0	0.0%
CHEMICALS	\$754,849	\$773,800	\$886,500	\$845,000	(\$41,500)	(4.7%)
COMPUTER HARDWARE/SOFTWAR	\$1,623	\$3,022	\$10,000	\$10,000	\$0	0.0%
OTHER CHARGES TOTAL	\$1,732,850	\$1,813,114	\$1,997,475	\$1,998,000	\$525	0.0%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$0	\$0	\$125,000	\$0	(\$125,000)	(100.0%)
MOTOR VEHICLE & EQUIPMENT	\$0	\$0	-	-	\$0	-
EDP EQUIPMENT & HARDWARE	-	-	-	\$125,000	\$125,000	-
CAPITAL CHARGES TOTAL	\$0	\$0	\$125,000	\$125,000	\$0	0.0%
EXPENSES TOTAL	\$3,727,118	\$3,732,178	\$4,159,750	\$4,233,100	\$73,350	1.8%

Utilities Transmission/Distribution - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,175,935	\$1,192,215	\$1,357,880	\$1,602,305	\$244,425	18.0%
OVERTIME	\$144,882	\$144,829	\$200,000	\$200,000	\$0	0.0%
FICA	\$98,692	\$101,856	\$119,120	\$130,067	\$10,947	9.2%
VRS-EMPLOYER	\$121,639	\$129,110	\$153,097	\$166,660	\$13,563	8.9%
RETIREE HEALTH INSURANCE	-	\$0	-	-	\$0	-
INSURANCE - EMPLOYER	\$15,607	\$13,561	\$18,190	\$16,980	(\$1,210)	(6.7%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VA LOCAL DISABILITY PLAN	\$3,788	\$3,797	\$4,897	\$5,716	\$819	16.7%
WORKER'S COMPENSATION	\$40,340	\$43,236	\$42,472	\$51,592	\$9,120	21.5%
BENEFITS ADMIN FEE	\$7,859	\$19,791	\$23,063	\$23,063	\$0	0.0%
HEALTH INSURANCE	\$229,507	\$244,402	\$291,895	\$326,346	\$34,451	11.8%
VRS HEALTH INS CREDIT	\$821	\$915	\$1,086	\$1,121	\$35	3.2%
PERSONNEL TOTAL	\$1,839,070	\$1,893,711	\$2,211,700	\$2,523,850	\$312,150	14.1%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$47	-	-	\$0	-
TRAINING/EDUCATION	\$1,270	\$4,820	\$3,000	\$3,000	\$0	0.0%
REPAIRS & MAINTENANCE	\$419,860	\$649,742	\$500,000	\$500,000	\$0	0.0%
WATER TANK MAINTENANCE	\$84,664	\$117,365	\$426,000	\$140,000	(\$286,000)	(67.1%)
VEHICLE REPAIRS/MAINT.	\$9,240	\$34,940	\$40,000	\$40,000	\$0	0.0%
MOWING & TRIMMING	\$7,627	\$8,583	\$15,000	\$15,000	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$14,462	\$2,310	\$17,500	\$17,500	\$0	0.0%
PRINTING & BINDING	\$38	\$1,673	\$1,200	\$1,200	\$0	0.0%
SANITARY LANDFILL USAGE	\$415	\$21,837	\$5,000	\$5,000	\$0	0.0%
REFUSE SERVICE	-	-	\$0	-	\$0	-
MISS UTILITY SERVICE	\$15,996	\$9,950	\$16,000	\$16,000	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$553,570	\$851,267	\$1,023,700	\$737,700	(\$286,000)	(27.9%)
INTERNAL SERVICES	\$14,534	\$236,673	\$170,000	\$235,000	\$65,000	38.2%
OTHER CHARGES						
ELECTRICAL SERVICES	\$16,213	\$6,593	\$17,000	\$9,000	(\$8,000)	(47.1%)
HEATING SERVICES	\$6,233	\$6,396	\$0	\$1,000	\$1,000	-
WATER & SEWER	\$5,895	\$14,421	\$0	-	\$0	-
POSTAL SERVICES	\$928	\$1,599	\$1,000	\$1,000	\$0	0.0%
TELECOMMUNICATIONS	\$10,145	\$9,112	\$15,000	\$11,000	(\$4,000)	(26.7%)
PROPERTY INSURANCE	\$36,525	\$39,407	\$37,000	\$46,000	\$9,000	24.3%
EQUIPMENT	\$4,324	\$2,934	\$8,000	\$8,000	\$0	0.0%
OFFICE EQUIPMENT	\$344	\$1,171	\$0	-	\$0	-
BUILDINGS	\$1,036	\$2,502	\$1,500	\$1,500	\$0	0.0%
MILEAGE & TRANSPORTATION	\$148	\$98	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$11,083	\$12,379	\$12,000	\$12,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$1,010	-	\$1,100	\$1,100	\$0	0.0%
MISC CHARGES & FEES	\$509	\$10	\$1,000	\$1,000	\$0	0.0%
OFFICE SUPPLIES	\$2,438	\$795	\$0	-	\$0	-
FOOD & FOOD SERVICE	\$5,379	\$5,859	\$5,500	\$5,500	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$480	\$40	\$1,000	\$1,000	\$0	0.0%
MEDICAL & LABORATORY	\$1,767	\$1,629	\$0	-	\$0	-
LAUNDRY & JANITORIAL	\$4,637	\$3,101	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$279,849	\$391,734	\$500,000	\$500,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$725	\$1,306	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$10,522	\$4,945	\$12,000	\$12,000	\$0	0.0%
UNIFORMS & APPAREL	\$21,336	\$29,618	\$20,000	\$20,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$230	-	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$5,979	\$12,208	\$12,000	\$12,000	\$0	0.0%
STREETS & SIDEWALKS	\$52,317	\$84,807	\$53,000	\$53,000	\$0	0.0%
CHEMICALS	-	-	\$500	\$500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$3,998	-	\$5,000	\$5,000	\$0	0.0%
OTHER CHARGES TOTAL	\$484,052	\$632,666	\$705,400	\$703,400	(\$2,000)	(0.3%)
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	-	\$0	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	-	-	\$215,000	\$490,000	\$275,000	127.9%
COMPUTER EQUIP/HARDWARE	\$0	-	-	-	\$0	-
MACHINERY & EQUIPMENT	\$0	-	-	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$0	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$0	-	\$215,000	\$490,000	\$275,000	127.9%
EXPENSES TOTAL	\$2,891,226	\$3,614,317	\$4,325,800	\$4,689,950	\$364,150	8.4%

Utilities Maintenance of Sewer - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$292,741	\$293,023	\$385,056	\$453,330	\$68,274	17.7%
OVERTIME	\$37,489	\$36,394	\$40,000	\$40,000	\$0	0.0%
FICA	\$24,048	\$24,929	\$32,435	\$36,584	\$4,149	12.8%
VRS-EMPLOYER	\$30,284	\$33,901	\$45,538	\$49,552	\$4,014	8.8%
INSURANCE - EMPLOYER	\$3,881	\$3,390	\$5,140	\$4,790	(\$350)	(6.8%)
VA LOCAL DISABILITY PLAN	\$868	\$859	\$1,482	\$1,736	\$254	17.1%
SUTA	\$79	-	-	-	\$0	-
WORKER'S COMPENSATION	\$3,973	\$4,435	\$5,756	\$6,084	\$328	5.7%
BENEFITS ADMIN FEE	\$1,412	\$4,164	\$5,400	\$5,400	\$0	0.0%
HEALTH INSURANCE	\$80,935	\$81,190	\$84,186	\$94,108	\$9,922	11.8%
VRS HEALTH INS CREDIT	\$204	\$233	\$307	\$316	\$9	2.9%
PERSONNEL TOTAL	\$475,914	\$482,518	\$605,300	\$691,900	\$86,600	14.3%
CONTRACTUAL SERVICES						
TRAINING/EDUCATION	-	-	\$4,000	\$4,000	\$0	0.0%
REPAIRS & MAINTENANCE	\$37,824	\$40,535	\$78,000	\$48,000	(\$30,000)	(38.5%)
VEHICLE REPAIRS/MAINT.	\$3,626	\$11,372	\$10,000	\$10,000	\$0	0.0%
MOWING & TRIMMING	\$8,237	\$4,473	\$8,000	\$5,000	(\$3,000)	(37.5%)
CONTRACTUAL SERVICES TOTAL	\$49,687	\$56,380	\$100,000	\$67,000	(\$33,000)	(33.0%)
INTERNAL SERVICES	\$1,729	\$28,298	\$38,000	\$30,500	(\$7,500)	(19.7%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$89,132	\$89,892	\$90,000	\$91,500	\$1,500	1.7%
HEATING SERVICES	-	\$23	-	-	\$0	-
POSTAL SERVICES	-	\$209	\$500	\$500	\$0	0.0%
TELECOMMUNICATIONS	\$32,645	\$36,959	\$37,750	\$37,750	\$0	0.0%
TRAINING & EDUCATION	\$3,530	\$534	\$10,000	\$10,000	\$0	0.0%
MISC CHARGES & FEES	\$5	-	-	-	\$0	-
OFFICE SUPPLIES	\$103	-	\$500	\$500	\$0	0.0%
LAUNDRY & JANITORIAL	-	-	\$1,000	\$1,000	\$0	0.0%
BLDG REPAIR/MAINTENANCE	\$16,903	\$61,882	\$60,000	\$45,000	(\$15,000)	(25.0%)
VEHICLE & EQUIPMENT FUELS	\$2,116	\$608	\$4,500	\$4,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$2,441	\$66	\$2,000	\$2,000	\$0	0.0%
UNIFORMS & APPAREL	\$1,124	\$6,118	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$118	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$1,011	\$6,394	\$3,500	\$2,000	(\$1,500)	(42.9%)
COMPUTER HARDWARE/SOFTWAR	\$1,490	\$14,724	\$2,000	\$1,000	(\$1,000)	(50.0%)
OTHER CHARGES TOTAL	\$150,501	\$217,526	\$217,750	\$201,750	(\$16,000)	(7.4%)
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	-	-	\$0	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	\$0	-	-	\$50,000	\$50,000	-
COMPUTER EQUIP/HARDWARE	\$0	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$0	-	\$0	\$50,000	\$50,000	-
EXPENSES TOTAL	\$677,831	\$784,723	\$961,050	\$1,041,150	\$80,100	8.3%

Utilities Infrastructure Replacement - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$689,684	\$683,216	\$691,888	\$562,064	(\$129,824)	(18.8%)
OVERTIME	\$59,648	\$51,737	\$75,000	\$75,000	\$0	0.0%
NON-CLASSIFIED REGULAR	-	-	-	\$30,000	\$30,000	-
FICA	\$56,804	\$55,099	\$58,591	\$50,877	(\$7,714)	(13.2%)
VRS-EMPLOYER	\$69,451	\$83,256	\$85,484	\$65,277	(\$20,207)	(23.6%)
INSURANCE - EMPLOYER	\$8,883	\$8,050	\$9,271	\$5,958	(\$3,313)	(35.7%)
VA LOCAL DISABILITY PLAN	\$2,756	\$2,995	\$3,365	\$2,968	(\$397)	(11.8%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
WORKER'S COMPENSATION	\$23,510	\$25,410	\$24,583	\$19,081	(\$5,502)	(22.4%)
BENEFITS ADMIN FEE	\$4,172	\$11,400	\$11,700	\$8,100	(\$3,600)	(30.8%)
HEALTH INSURANCE	\$97,092	\$147,874	\$149,164	\$100,182	(\$48,982)	(32.8%)
VRS HEALTH INS CREDIT	\$467	\$543	\$554	\$393	(\$161)	(29.1%)
PERSONNEL TOTAL	\$1,012,465	\$1,069,579	\$1,109,600	\$919,900	(\$189,700)	(17.1%)
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	\$2,363	-	-	\$0	-
OTHER PROFESSIONAL SERV	-	\$940	-	-	\$0	-
TRAINING/EDUCATION	\$3,025	-	\$3,500	\$3,500	\$0	0.0%
REPAIRS & MAINTENANCE	\$77,858	\$61,602	\$95,000	\$95,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$16,568	\$673	\$17,000	\$16,500	(\$500)	(2.9%)
COMPUTER HARDWARE/SOFTWAR	-	\$395	\$500	\$0	(\$500)	(100.0%)
PRINTING & BINDING	\$1,920	\$651	\$2,000	\$2,000	\$0	0.0%
SANITARY LANDFILL USAGE	\$34	\$20,178	\$15,000	\$32,000	\$17,000	113.3%
REFUSE SERVICE	-	-	\$0	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$99,406	\$86,802	\$133,000	\$149,000	\$16,000	12.0%
INTERNAL SERVICES	\$3,154	\$45,189	\$56,000	\$125,000	\$69,000	123.2%
OTHER CHARGES						
ELECTRICAL SERVICES	\$6,593	\$191	\$0	\$300	\$300	-
HEATING SERVICES	\$223	\$34	-	-	\$0	-
POSTAL SERVICES	\$18	-	\$100	\$100	\$0	0.0%
TELECOMMUNICATIONS	\$1,912	\$902	\$3,000	\$3,000	\$0	0.0%
EQUIPMENT	\$6,326	\$9,599	\$20,000	\$20,000	\$0	0.0%
OFFICE EQUIPMENT	\$238	\$0	\$0	-	\$0	-
TRAINING & EDUCATION	\$6,357	\$1,084	\$7,000	\$7,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	-	\$264	-	\$500	\$500	-
MISC CHARGES & FEES	\$52	\$21	\$500	\$500	\$0	0.0%
OFFICE SUPPLIES	\$1,141	\$435	\$0	\$500	\$500	-
FOOD & FOOD SERVICE	\$1,013	\$732	\$1,200	\$1,200	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	\$797	\$32	\$2,000	\$2,000	\$0	0.0%
MEDICAL & LABORATORY	\$225	\$294	\$0	-	\$0	-
LAUNDRY & JANITORIAL	\$2,666	\$731	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$463,257	\$528,568	\$600,000	\$515,000	(\$85,000)	(14.2%)
VEHICLE & EQUIPMENT FUELS	\$520	\$605	\$1,500	\$1,500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$7,569	\$17,884	\$8,000	\$8,000	\$0	0.0%
UNIFORMS & APPAREL	\$9,834	\$8,091	\$10,000	\$10,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	\$70	-	\$200	\$200	\$0	0.0%
OTHER OPERATING SUPPLIES	\$10,385	\$665	\$7,500	\$5,000	(\$2,500)	(33.3%)
STREETS & SIDEWALKS	\$119,490	\$60,413	\$90,000	\$92,500	\$2,500	2.8%
COMPUTER HARDWARE/SOFTWAR	-	-	\$1,000	\$1,000	\$0	0.0%
OTHER CHARGES TOTAL	\$638,687	\$630,544	\$752,000	\$668,300	(\$83,700)	(11.1%)
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$0	-	-	-	\$0	-
MACHINERY & EQUIPMENT	-	-	\$100,000	\$0	(\$100,000)	(100.0%)
CAPITAL CHARGES TOTAL	\$0	-	\$100,000	\$0	(\$100,000)	(100.0%)
EXPENSES TOTAL	\$1,753,712	\$1,832,115	\$2,150,600	\$1,862,200	(\$288,400)	(13.4%)

Utilities Engineering - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$324,056	\$433,392	\$559,683	\$858,895	\$299,212	53.5%
OVERTIME	\$6,434	\$6,396	\$20,000	\$20,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$8,892	\$12,833	\$10,000	\$10,000	\$0	0.0%
FICA	\$25,394	\$34,743	\$44,863	\$65,286	\$20,423	45.5%
VRS-EMPLOYER	\$32,875	\$50,668	\$65,561	\$96,032	\$30,471	46.5%
INSURANCE - EMPLOYER	\$4,189	\$4,758	\$7,479	\$9,092	\$1,613	21.6%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
VA LOCAL DISABILITY PLAN	\$1,022	\$1,413	\$2,452	\$3,398	\$946	38.6%
WORKER'S COMPENSATION	\$3,203	\$5,939	\$9,316	\$14,767	\$5,451	58.5%
BENEFITS ADMIN FEE	\$1,331	\$4,612	\$6,345	\$9,945	\$3,600	56.7%
HEALTH INSURANCE	\$34,450	\$62,397	\$78,255	\$126,585	\$48,330	61.8%
VRS HEALTH INS CREDIT	\$221	\$321	\$446	\$600	\$154	34.5%
PERSONNEL TOTAL	\$442,067	\$617,473	\$804,400	\$1,214,600	\$410,200	51.0%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	-	-	-	\$6,000	\$6,000	-
ENGINEERING & ARCHITECT	\$32,498	\$16,361	\$15,000	\$25,000	\$10,000	66.7%
TRAINING/EDUCATION	-	\$133	-	-	\$0	-
REPAIRS & MAINTENANCE	\$2,657	\$3,928	-	-	\$0	-
VEHICLE REPAIRS/MAINT.	\$2,214	\$182	\$500	\$500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$5,116	\$3,925	\$19,000	\$0	(\$19,000)	(100.0%)
PRINTING & BINDING	\$190	\$195	\$200	\$200	\$0	0.0%
LAB SERVICES	-	-	\$500	\$500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$42,675	\$24,725	\$35,200	\$32,200	(\$3,000)	(8.5%)
INTERNAL SERVICES	\$1,261	\$18,230	\$31,000	\$61,500	\$30,500	98.4%
OTHER CHARGES						
ELECTRICAL SERVICES	\$915	\$0	-	-	\$0	-
HEATING SERVICES	\$38	\$12	-	-	\$0	-
POSTAL SERVICES	\$488	\$212	\$400	\$400	\$0	0.0%
TELECOMMUNICATIONS	\$279	\$32	\$3,000	\$3,000	\$0	0.0%
OFFICE EQUIPMENT	\$72	\$0	-	-	\$0	-
MILEAGE & TRANSPORTATION	-	\$84	\$200	\$200	\$0	0.0%
TRAINING & EDUCATION	\$4,016	\$6,288	\$5,500	\$5,500	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$767	\$836	\$1,100	\$1,100	\$0	0.0%
COURT FILING FEES	\$659	\$946	\$700	\$700	\$0	0.0%
OFFICE SUPPLIES	\$1,344	\$559	\$0	-	\$0	-
FOOD & FOOD SERVICE	\$281	\$516	\$500	\$500	\$0	0.0%
LAUNDRY & JANITORIAL	\$192	\$74	\$0	-	\$0	-
BLDG REPAIR/MAINTENANCE	\$76	\$534	\$1,000	\$1,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	-	\$37	\$800	\$800	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	-	-	\$300	\$300	\$0	0.0%
UNIFORMS & APPAREL	\$1,161	\$2,258	\$5,000	\$5,000	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	-	\$300	\$300	\$0	0.0%
OTHER OPERATING SUPPLIES	\$8,846	\$3,781	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES TOTAL	\$19,135	\$16,169	\$21,800	\$21,800	\$0	0.0%
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	\$0	-	\$30,000	\$35,000	\$5,000	16.7%
COMPUTER EQUIP/HARDWARE	\$0	-	-	\$15,000	\$15,000	-
MACHINERY & EQUIPMENT	-	-	\$40,000	\$0	(\$40,000)	(100.0%)
SBITA AMORTIZATION EXPENS	\$7,811	\$7,428	-	-	\$0	-
LEASE AMORTIZATION EXP	\$1,568	\$1,568	-	-	\$0	-
DEPRECIATION EXPENSE	\$6,992,017	\$7,153,201	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$7,001,396	\$7,162,196	\$70,000	\$50,000	(\$20,000)	(28.6%)
EXPENSES TOTAL	\$7,506,534	\$7,838,793	\$962,400	\$1,380,100	\$417,700	43.4%

Utilities Insurance/Debt/Transfers - Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES						
PROPERTY INSURANCE	\$48,141	\$37,830	\$65,000	\$50,000	(\$15,000)	(23.1%)
MOTOR VEHICLE INSURANCE	\$30,207	\$27,116	\$28,000	\$32,000	\$4,000	14.3%
GENERAL LIABILITY	\$50,471	\$39,269	\$75,000	\$50,000	(\$25,000)	(33.3%)
OTHER CHARGES TOTAL	\$128,819	\$104,215	\$168,000	\$132,000	(\$36,000)	(21.4%)
DEBT						
REDEMP OF PRIN - BONDS	\$0	\$0	\$7,318,100	\$7,182,300	(\$135,800)	(1.9%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
INTEREST - BONDS	\$3,543,999	\$3,273,978	\$3,596,300	\$3,244,400	(\$351,900)	(9.8%)
BOND ISSUANCE COSTS	-	\$39,500	-	-	\$0	-
FWSA DEBT	\$877,202	\$813,666	\$2,590,900	\$2,592,200	\$1,300	0.1%
LEASE INTEREST EXPENSE	\$59	\$33	-	-	\$0	-
DEBT TOTAL	\$4,421,260	\$4,127,177	\$13,505,300	\$13,018,900	(\$486,400)	(3.6%)
TRANSFERS OUT	\$1,370,000	\$1,370,000	\$1,270,000	\$1,270,000	\$0	0.0%
OTHER	\$20,591	\$40,252	-	-	\$0	-
EXPENSES TOTAL	\$5,940,670	\$5,641,645	\$14,943,300	\$14,420,900	(\$522,400)	(3.5%)

Utilities Fund Expense Total

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses	\$26,874,939	\$28,533,070	\$33,343,000	\$33,600,000	\$257,000	0.8%

UTILITIES CAPITAL IMPROVEMENT FUND

FY 2027 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
CHARGES FOR SERVICES						
AVAILABILITY FEE-WATER	\$248,015	\$620,245	-	-	\$0	-
AVAILABILITY FEE-SEWER	\$312,000	\$802,350	-	-	\$0	-
CHARGES FOR SERVICES TOTAL	\$560,015	\$1,422,595	-	-	\$0	-
LOCAL TOTAL	\$560,015	\$1,422,595	-	-	\$0	-
State	-	\$0	-	-	\$0	-
Other Financing Sources	-	-	\$27,000,000	\$35,900,000	\$8,900,000	33.0%
REVENUES TOTAL	\$560,015	\$1,422,595	\$27,000,000	\$35,900,000	\$8,900,000	33.0%

EXPENSE DETAIL

Utilities Capital Improvement Fund- Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CAPITAL CHARGES						
MAINTENANCE BLDG	-	\$0	\$0	-	\$0	-
FACILITIES CONSTRUCTION	\$0	-	-	\$900,000	\$900,000	-
SEWER PUMP STATION REPLAC	\$0	\$0	\$0	\$8,000,000	\$8,000,000	-
EMERGENCY SUPPLY CONNECTION	-	-	-	\$1,000,000	\$1,000,000	-
WASTEWATER TREATMENT PLANT IMPROVEMENTS	-	-	\$1,000,000	\$1,000,000	\$0	0.0%
WATER TRANSMISSION LINE	\$0	\$0	\$11,000,000	\$8,000,000	(\$3,000,000)	(27.3%)
RAW WATER P.S. UPGRADE	-	\$0	\$2,000,000	\$2,000,000	\$0	0.0%
JEFFERSON STREET WATER PUMP STATION	\$0	-	\$10,000,000	\$12,000,000	\$2,000,000	20.0%
WATER INTAKE IMPROVEMENTS	-	-	\$3,000,000	\$3,000,000	\$0	0.0%
CAPITAL CHARGES TOTAL	\$0	\$0	\$27,000,000	\$35,900,000	\$8,900,000	33.0%
TRANSFERS OUT						
UTILITIES OPERATING	\$846,040	\$2,369,587	-	-	\$0	-
TRANSFERS OUT TOTAL	\$846,040	\$2,369,587	-	-	\$0	-
EXPENSES TOTAL	\$846,040	\$2,369,587	\$27,000,000	\$35,900,000	\$8,900,000	33.0%

STORMWATER UTILITY FUND

FY 2027 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 5 - Keeping Our City Running- Delivering reliable, efficient core services- maintaining infrastructure, ensuring public works operations, supporting utilities, and managing stormwater responsibly.

ABRAMS CREEK AT JIM BARNETT PARK

Winchester has launched a multi-year restoration project along Abrams Creek to address erosion, pollution, and stormwater issues. The effort includes stream reconstruction, invasive species removal, and replanting with native vegetation to improve water quality and ecosystem health. The project will also help reduce flooding and enhance the long-term resilience of the area. The project is located in Jim Barnett Park between Lowry Drive and Ralph Sockey Drive, near the Christianson Familyland Playground. Project value \$2.9 million.



STAFFING SUMMARY

Stormwater Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Stormwater	0	9	9	9	9
FTE AMOUNT	0	9	9	9	9

REVENUE AND EXPENSE SUMMARY

Stormwater Utility Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$2,384,074	\$4,304,981	\$3,800,000	\$3,800,000	\$0	0.0%
State	\$3,305,771	\$4,953,693	-	-	\$0	-
Federal	-	-	\$2,600,000	\$3,500,000	\$900,000	34.6%
Other Financing Sources	-	-	\$11,100,000	\$6,500,000	(\$4,600,000)	(41.4%)
REVENUES TOTAL	\$5,689,845	\$9,258,674	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)

Stormwater Utility - Summary of Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$654,315	\$885,088	\$951,700	\$1,067,900	\$116,200	12.2%
CONTRACTUAL SERVICES	\$231,775	\$477,027	\$402,500	\$254,600	(\$147,900)	(36.8%)
INTERNAL SERVICES	\$28,014	\$141,388	\$134,000	\$134,000	\$0	0.0%
OTHER CHARGES	\$80,089	\$202,446	\$622,800	\$190,800	(\$432,000)	(69.4%)
CAPITAL CHARGES	\$3,798	\$41,445	\$14,335,000	\$10,075,000	(\$4,260,000)	(29.7%)
DEBT	\$277,888	\$912,336	\$1,054,000	\$1,863,500	\$809,500	76.8%
OTHER	\$0	\$0	\$0	\$214,200	\$214,200	-
EXPENSES TOTAL	\$1,275,878	\$2,659,730	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)

Stormwater Fund Expenses by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
STORMWATER UTILITY	\$997,990	\$1,747,395	\$16,446,000	\$11,722,300	(\$4,723,700)	(28.7%)
OTHER	-	-	\$0	\$214,200	\$214,200	-
DEBT	\$277,888	\$912,336	\$1,054,000	\$1,863,500	\$809,500	76.8%
EXPENSES TOTAL	\$1,275,878	\$2,659,730	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)

REVENUE DETAIL

Stormwater Utility Fund Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP						
INTEREST EARNINGS	\$75,600	\$260,183	-	-	\$0	-
REVENUE-USE OF MONEY/PROP TOTAL	\$75,600	\$260,183	-	-	\$0	-
CHARGES FOR SERVICES						
STORMWATER FEE	\$2,308,474	\$4,044,798	\$3,800,000	\$3,800,000	\$0	0.0%
CHARGES FOR SERVICES TOTAL	\$2,308,474	\$4,044,798	\$3,800,000	\$3,800,000	\$0	0.0%
LOCAL TOTAL	\$2,384,074	\$4,304,981	\$3,800,000	\$3,800,000	\$0	0.0%
State						
SHARED EXPENSES	\$59,453	\$226,297	-	-	\$0	-
STATE CATEGORICAL FUNDS						
REVENUE SHARING	\$3,246,319	\$4,727,397	-	-	\$0	-
STATE CATEGORICAL FUNDS TOTAL	\$3,246,319	\$4,727,397	-	-	\$0	-
STATE TOTAL	\$3,305,771	\$4,953,693	-	-	\$0	-
Federal						

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
CATEGORICAL AID						
PUBLIC ASSISTANCE GRANT	-	-	\$2,600,000	\$3,500,000	\$900,000	34.6%
CATEGORICAL AID TOTAL	-	-	\$2,600,000	\$3,500,000	\$900,000	34.6%
FEDERAL TOTAL	-	-	\$2,600,000	\$3,500,000	\$900,000	34.6%
Other Financing Sources						
NON-REVENUE RECEIPTS						
SALE OF BONDS	-	-	\$10,500,000	\$6,500,000	(\$4,000,000)	(38.1%)
FUND BALANCE	-	-	\$600,000	\$0	(\$600,000)	(100.0%)
NON-REVENUE RECEIPTS TOTAL	-	-	\$11,100,000	\$6,500,000	(\$4,600,000)	(41.4%)
OTHER FINANCING SOURCES TOTAL	-	-	\$11,100,000	\$6,500,000	(\$4,600,000)	(41.4%)
REVENUES TOTAL	\$5,689,845	\$9,258,674	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)

EXPENSE DETAIL

Stormwater Utility - Stormwater Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$654,315	\$885,088	\$951,700	\$1,067,900	\$116,200	12.2%
CONTRACTUAL SERVICES	\$231,775	\$477,027	\$402,500	\$254,600	(\$147,900)	(36.8%)
INTERNAL SERVICES	\$28,014	\$141,388	\$134,000	\$134,000	\$0	0.0%
OTHER CHARGES	\$80,089	\$202,446	\$622,800	\$190,800	(\$432,000)	(69.4%)
CAPITAL CHARGES	\$3,798	\$41,445	\$14,335,000	\$10,075,000	(\$4,260,000)	(29.7%)
EXPENSES TOTAL	\$997,990	\$1,747,395	\$16,446,000	\$11,722,300	(\$4,723,700)	(28.7%)

Stormwater Utility - Other Detailed Expenses

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER	-	-	\$0	\$214,200	\$214,200	-
EXPENSES TOTAL	-	-	\$0	\$214,200	\$214,200	-

Stormwater Utility - Debt Detailed Expenses

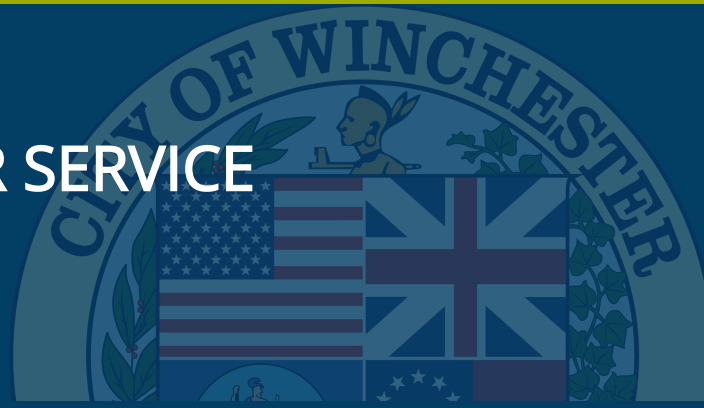
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
DEBT	\$277,888	\$912,336	\$1,054,000	\$1,863,500	\$809,500	76.8%
EXPENSES TOTAL	\$277,888	\$912,336	\$1,054,000	\$1,863,500	\$809,500	76.8%

Stormwater Fund Expense Total

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses	\$1,275,878	\$2,659,730	\$17,500,000	\$13,800,000	(\$3,700,000)	(21.1%)

FREDERICK-WINCHESTER SERVICE AUTHORITY FUND

FY 2027 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.

STAFFING SUMMARY

FTE by Div - Frederick-Winchester Service Authority Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
FWSA	26.5	26.5	25.5	25.5	25.5
FWSA Executive	1	1	1	1	1
FTE AMOUNT	27.5	27.5	26.5	26.5	26.5

REVENUE AND EXPENDITURE SUMMARY

FWSA Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$8,302,003	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)
Other Financing Sources	\$8,365	-	-	-	\$0	-
REVENUES TOTAL	\$8,310,369	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)

FWSA Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$2,270,586	\$2,274,791	\$2,399,300	\$2,577,800	\$178,500	7.4%
CONTRACTUAL SERVICES	\$2,218,134	\$1,526,052	\$2,465,500	\$1,702,000	(\$763,500)	(31.0%)
INTERNAL SERVICES	\$265,502	\$264,468	\$285,000	\$279,000	(\$6,000)	(2.1%)
OTHER CHARGES	\$3,435,826	\$3,542,502	\$3,368,200	\$3,448,200	\$80,000	2.4%
CAPITAL CHARGES	\$120,320	\$53,196	\$100,000	\$250,000	\$150,000	150.0%
EXPENSES TOTAL	\$8,310,369	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)

REVENUE DETAIL

FWSA Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
CHARGES FOR SERVICES						
FWSA SERVICE CHARGE	\$8,301,471	\$7,660,148	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)
CHARGES FOR SERVICES TOTAL	\$8,301,471	\$7,660,148	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)
RECOVERED COSTS	\$532	\$860	-	-	\$0	-
LOCAL TOTAL	\$8,302,003	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)
Other Financing Sources	\$8,365	-	-	-	\$0	-
REVENUES TOTAL	\$8,310,369	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)

EXPENDITURE DETAIL

FWSA Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$1,523,531	\$1,486,983	\$1,561,694	\$1,687,211	\$125,517	8.0%
OVERTIME	\$119,455	\$128,903	\$109,000	\$109,000	\$0	0.0%
NON-CLASSIFIED REGULAR	\$11,671	\$14,577	\$21,000	\$21,000	\$0	0.0%
FICA	\$122,409	\$120,161	\$127,985	\$137,534	\$9,549	7.5%
VRS-EMPLOYER	\$155,935	\$162,368	\$177,323	\$177,369	\$46	0.0%
INSURANCE - EMPLOYER	\$19,972	\$16,587	\$20,762	\$17,866	(\$2,896)	(14.0%)
VA LOCAL DISABILITY PLAN	\$4,886	\$4,656	\$5,245	\$5,711	\$466	8.9%
WORKER'S COMPENSATION	\$16,534	\$17,224	\$17,583	\$17,602	\$19	0.1%
BENEFITS ADMIN FEE	\$8,685	\$21,666	\$24,030	\$24,030	\$0	0.0%
HEALTH INSURANCE	\$286,459	\$300,552	\$333,439	\$379,297	\$45,858	13.8%
VRS HEALTH INS CREDIT	\$1,049	\$1,114	\$1,239	\$1,180	(\$59)	(4.8%)
PERSONNEL TOTAL	\$2,270,586	\$2,274,791	\$2,399,300	\$2,577,800	\$178,500	7.4%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	-	\$1,136	\$0	-	\$0	-
ENGINEERING & ARCHITECT	-	-	\$0	-	\$0	-
TRAINING/EDUCATION	-	-	\$6,000	\$6,000	\$0	0.0%
REPAIRS & MAINTENANCE	\$866,768	\$520,853	\$990,000	\$720,000	(\$270,000)	(27.3%)
LANDSCAPING	\$7,038	-	\$9,000	\$9,000	\$0	0.0%
VEHICLE REPAIRS/MAINT.	\$1,003	\$240	\$16,000	\$16,000	\$0	0.0%
MOWING & TRIMMING	\$35,304	\$40,625	\$39,000	\$40,000	\$1,000	2.6%
COMPUTER HARDWARE/SOFTWAR	\$55,351	\$40,060	\$41,000	\$41,000	\$0	0.0%
PRINTING & BINDING	-	-	\$2,500	\$1,500	(\$1,000)	(40.0%)
LOCAL MEDIA	\$391	-	\$500	\$500	\$0	0.0%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
LAUNDRY & DRY CLEANING	-	\$926	\$500	\$500	\$0	0.0%
SANITARY LANDFILL USAGE	\$1,199,396	\$853,581	\$1,300,000	\$800,000	(\$500,000)	(38.5%)
REFUSE SERVICE	\$4,947	\$7,185	\$7,000	\$7,500	\$500	7.1%
LAB SERVICES	\$47,936	\$61,446	\$54,000	\$60,000	\$6,000	11.1%
CONTRACTUAL SERVICES TOTAL	\$2,218,134	\$1,526,052	\$2,465,500	\$1,702,000	(\$763,500)	(31.0%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$13,989	\$13,072	\$20,000	\$14,000	(\$6,000)	(30.0%)
EQUIPMENT FUND PARTS	\$4,690	\$6,624	\$5,000	\$5,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$8,822	\$6,772	\$10,000	\$10,000	\$0	0.0%
CHARGES	\$238,000	\$238,000	\$250,000	\$250,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$265,502	\$264,468	\$285,000	\$279,000	(\$6,000)	(2.1%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$639,851	\$682,082	\$600,000	\$700,000	\$100,000	16.7%
HEATING SERVICES	\$51,725	\$30,004	\$45,000	\$40,000	(\$5,000)	(11.1%)
WATER & SEWER	-	\$48,550	\$28,000	\$10,000	(\$18,000)	(64.3%)
POSTAL SERVICES	\$5,536	\$5,910	\$7,500	\$7,000	(\$500)	(6.7%)
TELECOMMUNICATIONS	\$22,304	\$32,471	\$28,500	\$37,500	\$9,000	31.6%
MOTOR VEHICLE INSURANCE	\$7,678	\$7,145	\$8,200	\$8,200	\$0	0.0%
GENERAL LIABILITY	\$12,454	\$7,253	\$13,000	\$13,000	\$0	0.0%
EQUIPMENT	\$4,459	\$9,524	\$8,000	\$8,000	\$0	0.0%
OFFICE EQUIPMENT	\$2,238	\$2,897	\$2,800	\$2,800	\$0	0.0%
MILEAGE & TRANSPORTATION	-	-	\$1,000	\$1,000	\$0	0.0%
TRAINING & EDUCATION	\$12,252	\$6,777	\$8,000	\$8,000	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$5,901	\$12,745	\$6,750	\$6,750	\$0	0.0%
MISC CHARGES & FEES	-	\$5	-	-	\$0	-
OFFICE SUPPLIES	\$856	\$1,227	\$4,000	\$3,000	(\$1,000)	(25.0%)
FOOD & FOOD SERVICE	\$4,222	\$3,082	\$1,700	\$1,700	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	-	\$246	\$5,000	\$3,000	(\$2,000)	(40.0%)
MEDICAL & LABORATORY	\$43,865	\$55,326	\$56,000	\$56,000	\$0	0.0%
LAUNDRY & JANITORIAL	\$14,459	\$16,541	\$13,000	\$16,000	\$3,000	23.1%
BLDG REPAIR/MAINTENANCE	\$576,637	\$724,754	\$860,000	\$860,000	\$0	0.0%
VEHICLE & EQUIPMENT FUELS	\$2,708	\$2,494	\$5,000	\$4,000	(\$1,000)	(20.0%)
VEHICLE/EQUIPMT SUPPLIES	\$788	\$579	\$4,000	\$3,000	(\$1,000)	(25.0%)
UNIFORMS & APPAREL	\$8,313	\$11,704	\$12,500	\$12,500	\$0	0.0%
BOOKS & SUBSCRIPTIONS	-	\$149	\$1,000	\$1,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$12,893	\$8,657	\$9,500	\$9,500	\$0	0.0%
CHEMICALS	\$1,995,305	\$1,862,338	\$1,600,000	\$1,610,000	\$10,000	0.6%
COMPUTER HARDWARE/SOFTWAR	\$11,384	\$10,043	\$39,500	\$26,000	(\$13,500)	(34.2%)
AWARDS, PLAQUES, OTHER	-	-	\$250	\$250	\$0	0.0%
OTHER CHARGES TOTAL	\$3,435,826	\$3,542,502	\$3,368,200	\$3,448,200	\$80,000	2.4%
CAPITAL CHARGES						
MACHINERY & EQUIPMENT	\$29,245	\$1,977	\$0	-	\$0	-
MOTOR VEHICLE & EQUIPMENT	-	\$34,427	\$100,000	\$0	(\$100,000)	(100.0%)
COMPUTER EQUIP/HARDWARE	\$2,559	\$16,791	-	\$250,000	\$250,000	-
MACHINERY & EQUIPMENT	\$88,516	-	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$120,320	\$53,196	\$100,000	\$250,000	\$150,000	150.0%
EXPENSES TOTAL	\$8,310,369	\$7,661,008	\$8,618,000	\$8,257,000	(\$361,000)	(4.2%)

NORTHWESTERN REGIONAL JUVENILE DETENTION CENTER FUND

FY 2027 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 2022	FY 2023	FY 2024	FY 2025	FY 2026 Estimated
Clarke County	1	1	5	2	5
Frederick County	22	57	34	41	40
Page County	18	29	39	23	25
Shenandoah County	52	49	67	69	75
Warren County	14	21	53	75	80
Winchester City	53	41	52	77	80
Other Jurisdictions	6	7	3	8	10
Total Admissions	166	205	253	295	315

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Child Care Days (Utilization)	FY2022	FY2023	FY2024	FY 2025	FY2026 Estimated
Clarke County	32	26	16	3	10
Frederick County	245	927	1224	836	850

Page County	397	499	469	274	280
Shenandoah County	1,281	1,003	1,000	852	900
Warren County	151	139	662	726	750
Winchester City	1,178	1,377	1,043	1,165	1,100
Other Jurisdictions	67	91	181	69	50
Total Child Care Days	3,351	4,062	4,595	3,925	3,940

STAFFING SUMMARY

Juvenile Detention

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Juvenile Detention	35	35	36	36	36
FTE AMOUNT	35	35	36	36	36

REVENUE AND EXPENDITURE SUMMARY

Juvenile Detention Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$2,348,107	\$2,514,350	\$2,634,433	\$2,580,273	(\$54,160)	(2.1%)
State	\$992,730	\$1,010,992	\$969,952	\$1,000,497	\$30,545	3.2%
Federal	\$302,301	\$528,540	\$330,615	\$621,230	\$290,615	87.9%
Other Financing Sources	-	-	\$46,000	\$91,000	\$45,000	97.8%
REVENUES TOTAL	\$3,643,138	\$4,053,882	\$3,981,000	\$4,293,000	\$312,000	7.8%

JDC Fund - Summary of Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$3,001,798	\$3,389,399	\$3,510,893	\$3,759,552	\$248,659	7.1%
CONTRACTUAL SERVICES	\$224,193	\$236,942	\$299,081	\$352,374	\$53,293	17.8%
INTERNAL SERVICES	\$1,829	\$391	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES	\$121,161	\$124,238	\$168,026	\$178,074	\$10,048	6.0%
CAPITAL CHARGES	-	\$132,000	\$0	-	\$0	-
EXPENSES TOTAL	\$3,348,982	\$3,882,970	\$3,981,000	\$4,293,000	\$312,000	7.8%

REVENUE DETAIL

Juvenile Detention Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$18,057	\$16,634	\$14,577	\$14,360	(\$217)	(1.5%)
CHARGES FOR SERVICES						
OPERATIONS/CLARKE COUNTY	\$12,696	\$15,098	\$16,527	\$17,126	\$599	3.6%
OPERATIONS/FREDERICK CTY	\$337,841	\$481,198	\$532,223	\$713,356	\$181,133	34.0%
OPERATIONS/PAGE COUNTY	\$266,830	\$291,251	\$291,684	\$242,508	(\$49,176)	(16.9%)
OPERATIONS/SHENANDOAH CTY	\$769,071	\$714,004	\$691,243	\$587,557	(\$103,686)	(15.0%)
OPERATIONS/WARREN CTY	\$142,237	\$146,113	\$288,558	\$360,272	\$71,714	24.9%
OPERATIONS/WINCHESTER	\$704,731	\$787,548	\$744,621	\$590,094	(\$154,527)	(20.8%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
CHARGES FOR SERVICES TOTAL	\$2,233,406	\$2,435,212	\$2,564,856	\$2,510,913	(\$53,943)	(2.1%)
RECOVERED COSTS						
MISCELLANEOUS	\$55,000	\$55,000	\$55,000	\$55,000	\$0	0.0%
CHILD CARE DAYS	\$41,644	\$7,504	-	-	\$0	-
RECOVERED COSTS TOTAL	\$96,644	\$62,504	\$55,000	\$55,000	\$0	0.0%
LOCAL TOTAL	\$2,348,107	\$2,514,350	\$2,634,433	\$2,580,273	(\$54,160)	(2.1%)
State						
SHARED EXPENSES	\$973,230	\$1,000,342	\$969,952	\$1,000,497	\$30,545	3.2%
STATE CATEGORICAL FUNDS						
JUV. DETENTION WARD DAYS	\$19,500	\$10,650	-	-	\$0	-
STATE CATEGORICAL FUNDS TOTAL	\$19,500	\$10,650	-	-	\$0	-
STATE TOTAL	\$992,730	\$1,010,992	\$969,952	\$1,000,497	\$30,545	3.2%
Federal						
CATEGORICAL AID						
JUV JUSTICE & DELINQ PREV	\$270,840	\$493,895	\$310,615	\$621,230	\$310,615	100.0%
USDA FOOD SERVICES	\$31,461	\$34,646	\$20,000	\$0	(\$20,000)	(100.0%)
CATEGORICAL AID TOTAL	\$302,301	\$528,540	\$330,615	\$621,230	\$290,615	87.9%
FEDERAL TOTAL	\$302,301	\$528,540	\$330,615	\$621,230	\$290,615	87.9%
Other Financing Sources	-	-	\$46,000	\$91,000	\$45,000	97.8%
REVENUES TOTAL	\$3,643,138	\$4,053,882	\$3,981,000	\$4,293,000	\$312,000	7.8%

EXPENDITURE DETAIL

JDC Fund - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$2,014,799	\$2,175,226	\$2,283,884	\$2,408,550	\$124,666	5.5%
OVERTIME	\$258,386	\$291,472	\$200,000	\$250,000	\$50,000	25.0%
NON-CLASSIFIED REGULAR	\$49,599	\$61,076	\$56,000	\$62,000	\$6,000	10.7%
FICA	\$172,332	\$187,715	\$193,750	\$207,722	\$13,972	7.2%
VRS-EMPLOYER	\$70,071	\$151,196	\$244,229	\$239,251	(\$4,978)	(2.0%)
RETIREE HEALTH INSURANCE	-	\$20,822	-	-	\$0	-
INSURANCE - EMPLOYER	\$26,515	\$25,291	\$30,604	\$25,531	(\$5,073)	(16.6%)
VA LOCAL DISABILITY PLAN	\$3,737	\$4,198	\$4,775	\$5,027	\$252	5.3%
SUTA	\$9,765	-	-	-	\$0	-
WORKER'S COMPENSATION	\$28,993	\$29,996	\$34,000	\$38,000	\$4,000	11.8%
BENEFITS ADMIN FEE	\$11,066	\$30,900	\$32,400	\$32,400	\$0	0.0%
HEALTH INSURANCE	\$355,141	\$409,801	\$429,424	\$489,385	\$59,961	14.0%
VRS HEALTH INS CREDIT	\$1,395	\$1,706	\$1,827	\$1,686	(\$141)	(7.7%)
PERSONNEL TOTAL	\$3,001,798	\$3,389,399	\$3,510,893	\$3,759,552	\$248,659	7.1%
CONTRACTUAL SERVICES						
HEALTH CARE SERVICES	\$2,072	-	\$5,000	\$5,000	\$0	0.0%
ACCOUNTING AND AUDITING	\$8,050	\$8,330	\$13,800	\$9,100	(\$4,700)	(34.1%)
HEALTH SERVICES-RESIDENTS	\$69,732	\$74,888	\$76,881	\$80,724	\$3,843	5.0%
SOFTWARE AS A SERVICE	-	-	-	\$3,000	\$3,000	-
LEGAL SERVICES	\$1,455	\$205	\$2,000	\$30,000	\$28,000	1,400.0%
OTHER PROFESSIONAL SERV	\$639	-	\$9,000	\$9,000	\$0	0.0%
TRAINING/EDUCATION	\$1,046	\$354	\$1,500	\$2,000	\$500	33.3%
REPAIRS & MAINTENANCE	\$6,189	\$9,831	\$25,000	\$35,000	\$10,000	40.0%
VEHICLE REPAIRS/MAINT.	-	-	\$500	\$500	\$0	0.0%
COMPUTER HARDWARE/SOFTWAR	\$27,932	\$29,259	\$34,400	\$37,000	\$2,600	7.6%
PRINTING & BINDING	\$328	\$344	\$350	\$400	\$50	14.3%
LOCAL MEDIA	\$358	-	\$150	\$150	\$0	0.0%
OVERPOPULATION CHARGES	-	-	\$6,000	\$6,000	\$0	0.0%
OTHER PURCHASED SERVICES	\$102,504	\$109,727	\$120,000	\$130,000	\$10,000	8.3%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
REFUSE SERVICE	\$3,888	\$4,005	\$4,500	\$4,500	\$0	0.0%
CONTRACTUAL SERVICES TOTAL	\$224,193	\$236,942	\$299,081	\$352,374	\$53,293	17.8%
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$394	\$210	\$1,000	\$1,000	\$0	0.0%
EQUIPMENT FUND PARTS	\$83	\$61	\$1,000	\$1,000	\$0	0.0%
EQUIPMENT FUND LABOR	\$1,352	\$120	\$1,000	\$1,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$1,829	\$391	\$3,000	\$3,000	\$0	0.0%
OTHER CHARGES						
ELECTRICAL SERVICES	\$22,387	\$22,645	\$30,000	\$30,000	\$0	0.0%
HEATING SERVICES	\$7,966	\$7,611	\$11,500	\$11,500	\$0	0.0%
POSTAL SERVICES	\$349	\$484	\$700	\$700	\$0	0.0%
TELECOMMUNICATIONS	\$10,214	\$10,833	\$11,000	\$12,000	\$1,000	9.1%
BOILER INSURANCE	\$813	\$893	\$936	\$974	\$38	4.1%
PROPERTY INSURANCE	\$6,212	\$7,005	\$7,300	\$7,904	\$604	8.3%
MOTOR VEHICLE INSURANCE	\$1,197	\$1,112	\$1,350	\$1,248	(\$102)	(7.6%)
PUBLIC OFFICIAL LIABILITY	\$1,282	\$1,594	\$1,700	\$1,872	\$172	10.1%
GENERAL LIABILITY	\$6,517	\$8,068	\$8,400	\$9,152	\$752	9.0%
FIDELITY & CRIME/SURETY	\$338	\$338	\$370	\$354	(\$16)	(4.3%)
OFFICE EQUIPMENT	\$4,538	\$4,871	\$5,700	\$5,700	\$0	0.0%
MILEAGE & TRANSPORTATION	\$1,372	\$3,113	\$2,500	\$3,300	\$800	32.0%
TRAINING & EDUCATION	\$7,379	\$8,788	\$8,000	\$9,500	\$1,500	18.8%
BANKING FEES	-	-	\$150	\$150	\$0	0.0%
DUES & ASSOC MEMBERSHIPS	\$920	\$861	\$1,000	\$1,200	\$200	20.0%
BACKGROUND CHECKS	\$178	\$220	\$400	\$400	\$0	0.0%
OFFICE SUPPLIES	\$2,827	\$3,269	\$5,500	\$5,500	\$0	0.0%
FOOD & FOOD SERVICE	\$9,829	\$8,893	\$10,500	\$10,500	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	-	\$153	\$300	\$300	\$0	0.0%
MEDICAL & LABORATORY	\$2,874	\$1,504	\$5,500	\$5,500	\$0	0.0%
LAUNDRY & JANITORIAL	\$10,856	\$11,278	\$14,000	\$14,000	\$0	0.0%
LINEN SUPPLIES	\$305	\$674	\$700	\$800	\$100	14.3%
BLDG REPAIR/MAINTENANCE	\$4,187	\$2,849	\$10,000	\$12,000	\$2,000	20.0%
VEHICLE & EQUIPMENT FUELS	\$72	\$50	\$500	\$500	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	\$157	\$147	\$200	\$200	\$0	0.0%
POLICE SUPPLIES	\$109	-	\$250	\$250	\$0	0.0%
UNIFORMS & APPAREL	\$2,823	\$151	\$2,500	\$3,500	\$1,000	40.0%
BOOKS & SUBSCRIPTIONS	\$206	\$239	\$570	\$570	\$0	0.0%
OTHER OPERATING SUPPLIES	\$9,615	\$8,895	\$11,000	\$12,000	\$1,000	9.1%
COMPUTER HARDWARE/SOFTWAR	\$1,834	\$2,504	\$10,000	\$10,000	\$0	0.0%
WEAR & APPAREL-DETAINEES	\$3,616	\$5,184	\$4,500	\$5,500	\$1,000	22.2%
AWARDS, PLAQUES, OTHER	\$192	\$13	\$1,000	\$1,000	\$0	0.0%
OTHER CHARGES TOTAL	\$121,161	\$124,238	\$168,026	\$178,074	\$10,048	6.0%
CAPITAL CHARGES						
BUILDING IMPROVEMENTS	-	\$132,000	\$0	-	\$0	-
CAPITAL CHARGES TOTAL	-	\$132,000	\$0	-	\$0	-
EXPENSES TOTAL	\$3,348,982	\$3,882,970	\$3,981,000	\$4,293,000	\$312,000	7.8%

NORTHWESTERN REGIONAL JAIL AUTHORITY CONSTRUCTION FUND

FY 2027 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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$52,975	\$106,626	-	-	\$0	-
CHARGES FOR SERVICES						
DEBT SERVICE	\$1,232,400	\$1,233,300	\$1,215,000	\$1,217,000	\$2,000	0.2%
CHARGES FOR SERVICES TOTAL	\$1,232,400	\$1,233,300	\$1,215,000	\$1,217,000	\$2,000	0.2%
LOCAL TOTAL	\$1,285,375	\$1,339,926	\$1,215,000	\$1,217,000	\$2,000	0.2%
REVENUES TOTAL	\$1,285,375	\$1,339,926	\$1,215,000	\$1,217,000	\$2,000	0.2%

EXPENDITURE DETAIL

NRJA Construction Fund - Detailed Expenditures

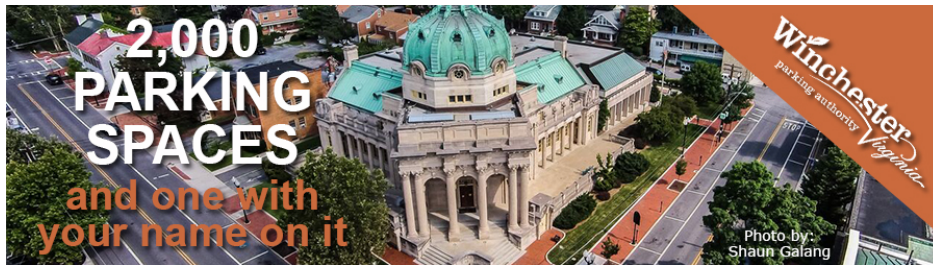
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
DEBT						
REDEMP OF PRIN - BONDS	\$900,000	\$930,000	\$930,000	\$965,000	\$35,000	3.8%
INTEREST - BONDS	\$332,400	\$303,300	\$285,000	\$252,000	(\$33,000)	(11.6%)
DEBT TOTAL	\$1,232,400	\$1,233,300	\$1,215,000	\$1,217,000	\$2,000	0.2%
EXPENSES TOTAL	\$1,232,400	\$1,233,300	\$1,215,000	\$1,217,000	\$2,000	0.2%

WINCHESTER PARKING FUND

FY 2027 ANNUAL BUDGET

DESCRIPTION

Winchester Parking provides safe, clean and convenient parking for customers and employees of downtown businesses and people living or visiting downtown. Winchester Parking 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

Strategic Plan Focus Area - Keeping Our City Running

Goals:

- 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	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Estimated
Number of hourly customers utilizing the garages under normal operations	148,912	158,451	161,904		165,000
Number of total monthly parkers	1,204	1,204	1,173		1,190
Number of parkers Friday of Apple Blossom Festival	1,293	1,293	1,292		1,300
Number of parkers Saturday of Apple Blossom Festival	N/A*	1,170	928		1,100

STAFFING SUMMARY

Winchester Parking Fund

Division Description	FY2023	FY2024	FY2025	FY2026	FY2027
FTE Amount					
Parking Administration	5	5	5	6	6
Parking Control	2	2	2	2	2
FTE AMOUNT	7	7	7	8	8

REVENUE AND EXPENDITURE SUMMARY

Winchester Parking Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$1,690,726	\$2,006,808	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)
Other Financing Sources	\$26,855	\$2,855	-	-	\$0	-
REVENUES TOTAL	\$1,717,581	\$2,009,663	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)

Winchester Parking Fund - Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$474,526	\$555,448	\$623,300	\$704,100	\$80,800	13.0%
CONTRACTUAL SERVICES	\$408,223	\$728,059	\$752,400	\$630,100	(\$122,300)	(16.3%)
INTERNAL SERVICES	\$5,277	\$4,555	\$12,500	\$11,500	(\$1,000)	(8.0%)
OTHER CHARGES	\$221,421	\$201,570	\$264,100	\$253,600	(\$10,500)	(4.0%)
CAPITAL CHARGES	\$263,290	\$268,352	\$0	\$65,000	\$65,000	-
DEBT	\$122,088	\$114,388	\$469,300	\$468,700	(\$600)	(0.1%)
OTHER	-	-	\$108,400	\$7,000	(\$101,400)	(93.5%)
EXPENSES TOTAL	\$1,494,826	\$1,872,371	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)

Winchester Parking Fund Summary by Division

	FY 2024 ACTUAL	FY 2025 ACTUALS	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
WPA ADMINISTRATION	\$1,267,668	\$1,639,300	\$1,521,200	\$1,512,500	(\$8,700)	(0.6%)
PARKING ENFORCEMENT	\$105,070	\$118,684	\$131,100	\$151,800	\$20,700	15.8%
OTHER	-	-	\$108,400	\$7,000	(\$101,400)	(93.5%)
DEBT	\$122,088	\$114,388	\$469,300	\$468,700	(\$600)	(0.1%)
EXPENSES TOTAL	\$1,494,826	\$1,872,371	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)

REVENUE DETAIL

Winchester Parking Fund Revenue Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
FINES AND FORFEITURES	\$134,159	\$109,219	\$175,000	\$175,000	\$0	0.0%
REVENUE-USE OF MONEY/PROP	\$13,714	\$12,643	-	-	\$0	-
CHARGES FOR SERVICES	\$1,533,862	\$1,877,858	\$2,052,000	\$1,962,000	(\$90,000)	(4.4%)
MISCELLANEOUS REVENUE	\$8,992	\$7,088	\$3,000	\$3,000	\$0	0.0%
LOCAL TOTAL	\$1,690,726	\$2,006,808	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)
Other Financing Sources	\$26,855	\$2,855	-	-	\$0	-
REVENUES TOTAL	\$1,717,581	\$2,009,663	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)

EXPENDITURE DETAIL

Parking Administration - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$290,050	\$301,546	\$340,943	\$377,202	\$36,259	10.6%
OVERTIME	\$15,529	\$19,366	\$15,000	\$15,000	\$0	0.0%
FICA	\$23,099	\$24,208	\$27,212	\$29,921	\$2,709	10.0%
VRS-EMPLOYER	\$4,805	\$28,999	\$39,185	\$41,041	\$1,856	4.7%
RETIREE HEALTH INSURANCE	(\$4,208)	\$2,347	-	-	\$0	-
INSURANCE - EMPLOYER	\$3,760	\$3,516	\$4,568	\$3,997	(\$571)	(12.5%)
VA LOCAL DISABILITY PLAN	\$887	\$941	\$1,161	\$1,299	\$138	11.9%
WORKER'S COMPENSATION	\$4,652	\$5,265	\$5,382	\$7,029	\$1,647	30.6%
BENEFITS ADMIN FEE	\$1,761	\$4,837	\$5,693	\$5,693	\$0	0.0%
HEALTH INSURANCE	\$31,555	\$47,534	\$58,583	\$76,854	\$18,271	31.2%
VRS HEALTH INS CREDIT	\$198	\$237	\$273	\$264	(\$9)	(3.3%)
PERSONNEL TOTAL	\$372,088	\$438,796	\$498,000	\$558,300	\$60,300	12.1%
CONTRACTUAL SERVICES						
SOFTWARE AS A SERVICE	\$13,500	\$21,000	\$18,000	\$20,500	\$2,500	13.9%
LEGAL SERVICES	\$1,210	-	-	-	\$0	-
OTHER PROFESSIONAL SERV	\$73,139	\$1,333	-	-	\$0	-
REPAIRS & MAINTENANCE	\$304,340	\$694,217	\$715,900	\$595,353	(\$120,547)	(16.8%)
LANDSCAPING	\$8,969	\$4,968	\$10,000	\$6,247	(\$3,753)	(37.5%)
VEHICLE REPAIRS/MAINT.	\$88	\$95	\$0	-	\$0	-
PRINTING & BINDING	\$6,619	\$6,446	\$8,000	\$8,000	\$0	0.0%
LOCAL MEDIA	\$360	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$408,223	\$728,059	\$751,900	\$630,100	(\$121,800)	(16.2%)
INTERNAL SERVICES						
EQUIPMENT FUND MAINT/FUEL	\$3,352	\$2,542	\$6,000	\$5,000	(\$1,000)	(16.7%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
EQUIPMENT FUND PARTS	\$248	\$1,062	\$4,500	\$4,500	\$0	0.0%
EQUIPMENT FUND LABOR	\$1,677	\$952	\$2,000	\$2,000	\$0	0.0%
INTERNAL SERVICES TOTAL	\$5,277	\$4,555	\$12,500	\$11,500	(\$1,000)	(8.0%)
OTHER CHARGES						
ELECTRICAL SERVICES	\$62,177	\$44,622	\$60,000	\$50,000	(\$10,000)	(16.7%)
WATER & SEWER	\$3,804	\$3,882	\$5,200	\$4,000	(\$1,200)	(23.1%)
POSTAL SERVICES	-	\$120	\$200	\$200	\$0	0.0%
TELECOMMUNICATIONS	\$18,097	\$18,289	\$18,500	\$18,500	\$0	0.0%
PROPERTY INSURANCE	\$31,064	\$23,416	\$28,000	\$28,000	\$0	0.0%
MOTOR VEHICLE INSURANCE	\$1,159	\$1,077	\$1,500	\$1,500	\$0	0.0%
GENERAL LIABILITY	\$2,194	\$1,542	\$2,500	\$2,500	\$0	0.0%
EQUIPMENT	\$331	\$200	\$1,500	\$500	(\$1,000)	(66.7%)
PARKING LOTS	\$6,600	\$6,050	\$6,600	\$6,600	\$0	0.0%
MILEAGE & TRANSPORTATION	-	\$71	\$100	\$100	\$0	0.0%
TRAINING & EDUCATION	\$2,990	\$1,806	\$5,000	\$8,000	\$3,000	60.0%
DUES & ASSOC MEMBERSHIPS	\$695	\$200	\$800	\$1,200	\$400	50.0%
MISC CHARGES & FEES	\$61,598	\$65,111	\$62,000	\$62,000	\$0	0.0%
OFFICE SUPPLIES	\$934	\$4,202	\$6,000	\$6,000	\$0	0.0%
FOOD & FOOD SERVICE	\$158	-	\$200	\$200	\$0	0.0%
LANDSCAPNG/AGRICULT SUPPL	-	-	\$400	\$0	(\$400)	(100.0%)
LAUNDRY & JANITORIAL	\$4,909	\$2,064	\$5,000	\$2,500	(\$2,500)	(50.0%)
BLDG REPAIR/MAINTENANCE	\$13,856	\$14,209	\$37,300	\$37,300	\$0	0.0%
VEHICLE/EQUIPMT SUPPLIES	-	\$251	\$500	\$500	\$0	0.0%
UNIFORMS & APPAREL	\$762	\$1,046	\$2,000	\$2,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$7,069	\$10,615	\$15,000	\$15,000	\$0	0.0%
CHEMICALS	\$392	\$734	\$500	\$1,000	\$500	100.0%
COMPUTER HARDWARE/SOFTWAR	-	\$30	-	-	\$0	-
OTHER CHARGES TOTAL	\$218,789	\$199,538	\$258,800	\$247,600	(\$11,200)	(4.3%)
CAPITAL CHARGES						
MOTOR VEHICLE & EQUIPMENT	-	-	-	\$65,000	\$65,000	-
FACILITIES RENOVATIONS	\$0	\$0	\$0	-	\$0	-
LEASE AMORTIZATION EXP	\$1,687	\$6,749	-	-	\$0	-
DEPRECIATION EXPENSE	\$261,603	\$261,603	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$263,290	\$268,352	\$0	\$65,000	\$65,000	-
EXPENSES TOTAL	\$1,267,668	\$1,639,300	\$1,521,200	\$1,512,500	(\$8,700)	(0.6%)

Parking Enforcement - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL						
FULL-TIME SALARIES	\$65,997	\$70,742	\$81,004	\$87,653	\$6,649	8.2%
OVERTIME	\$897	\$3,076	\$1,000	\$1,000	\$0	0.0%
FICA	\$4,839	\$5,150	\$6,255	\$6,607	\$352	5.6%
VRS-EMPLOYER	\$6,788	\$7,761	\$9,040	\$8,623	(\$417)	(4.6%)
INSURANCE - EMPLOYER	\$872	\$779	\$1,085	\$929	(\$156)	(14.4%)
VA LOCAL DISABILITY PLAN	\$343	\$347	\$428	\$244	(\$184)	(43.0%)
WORKER'S COMPENSATION	\$694	\$823	\$923	\$982	\$59	6.4%
BENEFITS ADMIN FEE	\$512	\$1,497	\$1,800	\$1,800	\$0	0.0%
HEALTH INSURANCE	\$21,449	\$26,425	\$23,700	\$37,901	\$14,201	59.9%
VRS HEALTH INS CREDIT	\$46	\$53	\$65	\$61	(\$4)	(6.2%)
PERSONNEL TOTAL	\$102,438	\$116,652	\$125,300	\$145,800	\$20,500	16.4%
CONTRACTUAL SERVICES						
PRINTING & BINDING	-	-	\$500	\$0	(\$500)	(100.0%)
CONTRACTUAL SERVICES TOTAL	-	-	\$500	\$0	(\$500)	(100.0%)
OTHER CHARGES						
UNIFORMS & APPAREL	\$2,467	\$1,365	\$5,000	\$5,000	\$0	0.0%
OTHER OPERATING SUPPLIES	\$165	\$667	\$300	\$1,000	\$700	233.3%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OTHER CHARGES TOTAL	\$2,632	\$2,032	\$5,300	\$6,000	\$700	13.2%
EXPENSES TOTAL	\$105,070	\$118,684	\$131,100	\$151,800	\$20,700	15.8%

Other - Detailed Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER	-	-	\$108,400	\$7,000	(\$101,400)	(93.5%)
EXPENSES TOTAL	-	-	\$108,400	\$7,000	(\$101,400)	(93.5%)

Parking - Debt Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
DEBT						
REDEMP OF PRIN - BONDS	\$0	\$0	\$354,800	\$362,000	\$7,200	2.0%
INTEREST - BONDS	\$122,088	\$114,302	\$114,500	\$106,700	(\$7,800)	(6.8%)
LEASE INTEREST EXPENSE	-	\$86	-	-	\$0	-
DEBT TOTAL	\$122,088	\$114,388	\$469,300	\$468,700	(\$600)	(0.1%)
EXPENSES TOTAL	\$122,088	\$114,388	\$469,300	\$468,700	(\$600)	(0.1%)

Winchester Parking Fund Total Budget

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses	\$1,494,826	\$1,872,371	\$2,230,000	\$2,140,000	(\$90,000)	(4.0%)

WINCHESTER PUBLIC SCHOOLS

FY 2027 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.



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 FY25 actual, FY26 estimated, and FY27 estimate, equals \$19,536, \$21,029 and \$22,385 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 - FY27 = \$23,827,409

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 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% CHANGE
Expenses						
SCHOOL CAFETERIA FUND	\$3,709,526	\$3,426,680	\$3,490,330	\$3,646,229	\$155,899	4.5%
SCHOOL OPERATING FUND	\$70,633,919	\$77,199,754	\$77,890,392	\$82,303,766	\$4,413,374	5.7%
FEDERAL GRANTS FUND	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)
TEXTBOOK FUND	\$169,917	\$0	\$200,000	\$200,000	\$0	0.0%
SCHOOL FUND RAISING	\$17,532	\$20,534	\$34,000	\$67,026	\$33,026	97.1%
SCHOOL CAPITAL IMPROVEMTS	\$3,629,020	\$1,479,094	\$1,460,000	\$1,125,000	(\$335,000)	(22.9%)
SCHOOL CONSTRUCTION FUND	-	-	-	\$3,000,000	\$3,000,000	-
SCHOOL INSURANCE	\$6,195,774	\$6,892,820	\$8,175,225	\$9,948,312	\$1,773,087	21.7%
EXPENDABLE SCHOLARSHIP FD	\$18,298	\$18,803	\$25,050	\$0	(\$25,050)	(100.0%)
SHINGLETON SCHOLARSHIP FD	\$1,626	\$2,000	\$0	\$3,100	\$3,100	-
COOPER MEMORIAL SCHOLARSH	\$22,715	\$19,720	\$25,020	\$25,020	\$0	0.0%
NONEXPENDABLE SCHOLARSHIP	\$7,402	\$5,000	\$15,760	\$31,439	\$15,679	99.5%
SHINGLETON SCHOLARSHIP FD	-	\$60	\$2,500	\$6,260	\$3,760	150.4%
EXPENSES TOTAL	\$98,575,460	\$95,329,503	\$95,921,095	\$103,973,926	\$8,052,831	8.4%

REVENUE DETAIL

School Cafeteria Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$14,276	\$9,084	\$12,000	\$10,000	(\$2,000)	(16.7%)
CHARGES FOR SERVICES	\$176,833	\$171,280	\$206,000	\$190,000	(\$16,000)	(7.8%)
MISCELLANEOUS REVENUE	\$32,282	\$39,664	\$35,000	\$40,000	\$5,000	14.3%
LOCAL TOTAL	\$223,391	\$220,029	\$253,000	\$240,000	(\$13,000)	(5.1%)
State						
STATE CATEGORICAL FUNDS	\$65,082	\$77,670	\$73,045	\$81,881	\$8,836	12.1%
STATE TOTAL	\$65,082	\$77,670	\$73,045	\$81,881	\$8,836	12.1%
Federal						
CATEGORICAL AID	\$2,690,530	\$2,763,404	\$3,164,285	\$3,324,348	\$160,063	5.1%
FEDERAL TOTAL	\$2,690,530	\$2,763,404	\$3,164,285	\$3,324,348	\$160,063	5.1%
REVENUES TOTAL	\$2,979,002	\$3,061,104	\$3,490,330	\$3,646,229	\$155,899	4.5%

Schools Operating Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$120,337	\$126,545	-	\$120,000	\$120,000	-
CHARGES FOR SERVICES	\$477,709	\$645,399	-	\$405,000	\$405,000	-
MISCELLANEOUS REVENUE	\$669,830	\$1,204,726	\$750,000	\$1,133,509	\$383,509	51.1%
RECOVERED COSTS	-	-	-	\$100,000	\$100,000	-
LOCAL TOTAL	\$1,267,876	\$1,976,669	\$750,000	\$1,758,509	\$1,008,509	134.5%
State						
STATE CATEGORICAL FUNDS	\$34,887,054	\$41,194,918	\$39,733,377	\$41,215,776	\$1,482,399	3.7%
STATE TOTAL	\$34,887,054	\$41,194,918	\$39,733,377	\$41,215,776	\$1,482,399	3.7%
Federal						
CATEGORICAL AID	\$0	-	-	-	\$0	-
FEDERAL TOTAL	\$0	-	-	-	\$0	-
Other Financing Sources	\$34,088,578	\$36,200,102	\$37,407,015	\$39,329,481	\$1,922,466	5.1%
REVENUES TOTAL	\$70,243,507	\$79,371,689	\$77,890,392	\$82,303,766	\$4,413,374	5.7%

Schools Federal Grants Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Federal						
CATEGORICAL AID	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)
FEDERAL TOTAL	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)
REVENUES TOTAL	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)

Schools Textbook Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$2,289	\$1,106	-	-	\$0	-
Other Financing Sources	-	\$300,000	\$200,000	\$200,000	\$0	0.0%
REVENUES TOTAL	\$2,289	\$301,106	\$200,000	\$200,000	\$0	0.0%

Schools Fund Raising Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local						
REVENUE-USE OF MONEY/PROP	\$9,061	\$8,002	\$9,000	\$7,000	(\$2,000)	(22.2%)
MISCELLANEOUS REVENUE	\$5,000	\$33,526	\$25,000	\$2,026	(\$22,974)	(91.9%)
LOCAL TOTAL	\$14,061	\$41,528	\$34,000	\$9,026	(\$24,974)	(73.5%)
Other Financing Sources	-	-	-	\$58,000	\$58,000	-
REVENUES TOTAL	\$14,061	\$41,528	\$34,000	\$67,026	\$33,026	97.1%

Schools Capital Improvement Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$741,010	\$334,547	\$87,800	\$25,000	(\$62,800)	(71.5%)
State	\$0	-	-	-	\$0	-
Other Financing Sources	\$821,570	\$1,242,373	\$1,372,200	\$1,100,000	(\$272,200)	(19.8%)
REVENUES TOTAL	\$1,562,580	\$1,576,920	\$1,460,000	\$1,125,000	(\$335,000)	(22.9%)

Schools Construction Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Other Financing Sources	-	-	-	\$3,000,000	\$3,000,000	-
REVENUES TOTAL	-	-	-	\$3,000,000	\$3,000,000	-

Schools Insurance Fund Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$6,661,288	\$6,873,970	\$8,175,225	\$9,948,312	\$1,773,087	21.7%
REVENUES TOTAL	\$6,661,288	\$6,873,970	\$8,175,225	\$9,948,312	\$1,773,087	21.7%

School Scholarship Funds Revenue by Source

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$70,792	\$68,077	\$68,330	\$62,719	(\$5,611)	(8.2%)
Other Financing Sources	(\$1,788)	(\$6,300)	-	\$3,100	\$3,100	-
REVENUES TOTAL	\$69,004	\$61,777	\$68,330	\$65,819	(\$2,511)	(3.7%)

Schools Funds Revenue Summary

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY2027 Variance	% Change
Revenues						
Local	\$8,980,707	\$9,515,925	\$9,368,355	\$12,043,566	\$2,675,211	28.6%
State	\$34,952,135	\$41,272,588	\$39,806,422	\$41,297,657	\$1,491,235	3.8%
Federal	\$16,860,262	\$9,028,443	\$7,767,103	\$6,942,122	(\$824,981)	(10.6%)
Other Financing Sources	\$34,908,360	\$37,736,175	\$38,979,215	\$43,690,581	\$4,711,366	12.1%
REVENUES TOTAL	\$95,701,465	\$97,553,131	\$95,921,095	\$103,973,926	\$8,052,831	8.4%

EXPENDITURE DETAIL

School Cafeteria Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$1,608,647	\$1,775,768	\$1,854,431	\$2,008,429	\$153,998	8.3%
CONTRACTUAL SERVICES	\$26,590	\$32,218	\$29,500	\$33,000	\$3,500	11.9%
INTERNAL SERVICES	\$71	-	-	-	\$0	-
OTHER CHARGES	\$1,561,704	\$1,554,565	\$1,506,399	\$1,604,800	\$98,401	6.5%
CAPITAL CHARGES	\$58,552	\$64,129	\$100,000	\$0	(\$100,000)	(100.0%)
TRANSFERS OUT	\$453,961	-	-	-	\$0	-
EXPENSES TOTAL	\$3,709,526	\$3,426,680	\$3,490,330	\$3,646,229	\$155,899	4.5%

School Operating Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$58,401,288	\$62,247,255	\$65,488,605	\$69,789,849	\$4,301,244	6.6%
CONTRACTUAL SERVICES	\$3,085,214	\$3,155,138	\$3,582,885	\$3,085,094	(\$497,791)	(13.9%)
INTERNAL SERVICES	\$765,162	\$831,268	\$685,050	\$705,800	\$20,750	3.0%
OTHER CHARGES	\$7,850,750	\$9,172,343	\$7,903,252	\$8,550,023	\$646,771	8.2%
CAPITAL CHARGES	\$531,505	\$1,793,749	\$230,600	\$173,000	(\$57,600)	(25.0%)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
EXPENSES TOTAL	\$70,633,919	\$77,199,754	\$77,890,392	\$82,303,766	\$4,413,374	5.7%

School Federal Grant Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$6,733,916	\$4,081,935	\$3,665,498	\$2,756,479	(\$909,019)	(24.8%)
CONTRACTUAL SERVICES	\$3,672,173	\$490,761	\$193,935	\$334,831	\$140,896	72.7%
INTERNAL SERVICES	\$2,893	\$4,137	\$20,000	\$15,000	(\$5,000)	(25.0%)
OTHER CHARGES	\$1,022,383	\$475,730	\$679,440	\$469,526	(\$209,914)	(30.9%)
CAPITAL CHARGES	\$2,738,367	\$1,212,476	\$43,945	\$41,938	(\$2,007)	(4.6%)
EXPENSES TOTAL	\$14,169,733	\$6,265,039	\$4,602,818	\$3,617,774	(\$985,044)	(21.4%)

School Textbook Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
OTHER CHARGES	\$169,917	\$0	\$200,000	\$200,000	\$0	0.0%
EXPENSES TOTAL	\$169,917	\$0	\$200,000	\$200,000	\$0	0.0%

School Fund Raising Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$3,386	\$3,346	\$0	\$67,026	\$67,026	-
OTHER CHARGES	\$14,146	\$17,188	\$34,000	\$0	(\$34,000)	(100.0%)
EXPENSES TOTAL	\$17,532	\$20,534	\$34,000	\$67,026	\$33,026	97.1%

School Capital Improvements Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$0	-	-	-	\$0	-
CONTRACTUAL SERVICES	\$17,893	\$132,835	-	-	\$0	-
OTHER CHARGES	\$203,309	(\$80,870)	\$285,000	\$0	(\$285,000)	(100.0%)
CAPITAL CHARGES	\$2,983,068	\$1,010,690	\$1,175,000	\$1,125,000	(\$50,000)	(4.3%)
DEBT	\$424,750	\$316,439	-	-	\$0	-
TRANSFERS OUT	-	\$100,000	-	-	\$0	-
EXPENSES TOTAL	\$3,629,020	\$1,479,094	\$1,460,000	\$1,125,000	(\$335,000)	(22.9%)

School Construction Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CAPITAL CHARGES	-	-	-	\$3,000,000	\$3,000,000	-
EXPENSES TOTAL	-	-	-	\$3,000,000	\$3,000,000	-

School Insurance Fund Expenditures by Category

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$56,250	\$33,917	\$110,000	\$80,000	(\$30,000)	(27.3%)
CONTRACTUAL SERVICES	\$6,137,444	\$6,858,903	\$8,065,225	\$9,868,312	\$1,803,087	22.4%

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
OTHER CHARGES	\$2,080	–	\$0	–	\$0	–
EXPENSES TOTAL	\$6,195,774	\$6,892,820	\$8,175,225	\$9,948,312	\$1,773,087	21.7%

School Scholarship Funds Expenditures by Category

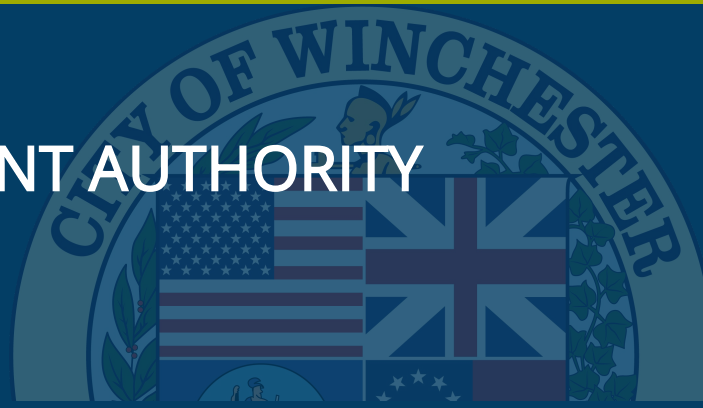
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$5,000	\$5,060	\$1,710	\$1,770	\$60	3.5%
OTHER CHARGES	\$42,639	\$40,523	\$51,620	\$29,749	(\$21,871)	(42.4%)
TRANSFERS OUT	\$2,402	–	\$15,000	\$34,300	\$19,300	128.7%
EXPENSES TOTAL	\$50,041	\$45,583	\$68,330	\$65,819	(\$2,511)	(3.7%)

School Funds Total Expenditures

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
PERSONNEL	\$66,800,101	\$68,138,875	\$71,118,534	\$74,634,757	\$3,516,223	4.9%
CONTRACTUAL SERVICES	\$12,947,699	\$10,678,261	\$11,873,255	\$13,390,033	\$1,516,778	12.8%
INTERNAL SERVICES	\$768,127	\$835,405	\$705,050	\$720,800	\$15,750	2.2%
OTHER CHARGES	\$10,866,928	\$11,179,480	\$10,659,711	\$10,854,098	\$194,387	1.8%
CAPITAL CHARGES	\$6,311,492	\$4,081,043	\$1,549,545	\$4,339,938	\$2,790,393	180.1%
DEBT	\$424,750	\$316,439	–	–	\$0	–
TRANSFERS OUT	\$456,363	\$100,000	\$15,000	\$34,300	\$19,300	128.7%
EXPENSES TOTAL	\$98,575,460	\$95,329,503	\$95,921,095	\$103,973,926	\$8,052,831	8.4%

ECONOMIC DEVELOPMENT AUTHORITY FUND

FY 2027 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 Focus Area - Supporting Our High Quality of Life

- 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.

Goal 1 - Proactively revitalize and redevelop our Community through Neighborhood Design Districts
Action Items:

- Strategically implement Cedar Valley and Cider Hill Neighborhood Design District plans.
- Develop plans for Berryville Avenue and Old Town Neighborhood Design Districts
- Assess potential opportunities for additional future Neighborhood Design Districts in Winchester.

PERFORMANCE MEASURES: OUTCOMES/TRENDS

Indicators	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Estimated
Unemployment Rate	2.6%	2.9%	2.2%	3.1%	2.8%
Combined Commercial Vacancy Rate	N/A	N/A	N/A	1.3%	1.0%
Number of Business Incentives Awarded	10	11	0	11	16
Dollar Amount of Business Incentives Awarded or Leveraged	\$81,814	\$91,425	\$666,669	\$19,842,603	\$19,974,027
Dollar Amount Capital Investment Leveraged	\$154,466	\$335,510	\$51,755,032	\$180,464,304	\$188,908,247

EXPENDITURES

Economic Development Authority Fund

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES	\$265,917	\$135,205	\$160,500	\$246,000	\$85,500	53.3%
OTHER CHARGES	\$190,837	\$904,766	\$363,500	\$752,600	\$389,100	107.0%
CAPITAL CHARGES	\$16,507	\$20,794	-	-	\$0	-
DEBT	\$204,443	\$1,185,950	-	\$538,400	\$538,400	-
OTHER	\$0	\$0	-	-	\$0	-
EXPENSES TOTAL	\$677,704	\$2,246,715	\$524,000	\$1,537,000	\$1,013,000	193.3%

Economic Development Authority Fund Detail

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
Expenses						
CONTRACTUAL SERVICES						
ACCOUNTING AND AUDITING	\$17,800	\$17,700	\$20,000	\$20,000	\$0	0.0%
SOFTWARE AS A SERVICE	-	\$6,050	-	-	\$0	-
MANAGEMENT CONSULTING	-	-	\$50,000	\$100,000	\$50,000	100.0%
MANAGEMENT FEE	\$42,500	\$7,083	\$50,000	\$0	(\$50,000)	(100.0%)
LEGAL SERVICES	\$9,399	\$32,081	\$20,000	\$15,000	(\$5,000)	(25.0%)
OTHER PROFESSIONAL SERV	\$172,872	\$67,109	-	\$10,000	\$10,000	-
REPAIRS & MAINTENANCE	-	\$784	-	\$50,000	\$50,000	-
COMPUTER HARDWARE/SOFTWAR	\$9,290	\$700	\$5,500	\$15,000	\$9,500	172.7%
PRINTING & BINDING	\$3,528	\$1,019	-	\$1,000	\$1,000	-
LOCAL MEDIA	\$8,831	\$2,679	-	\$5,000	\$5,000	-
PROMOTIONS/SPONSORSHIPS	\$1,696	-	\$15,000	\$15,000	\$0	0.0%
REFUSE SERVICE	-	-	-	\$15,000	\$15,000	-
FOOD SERVICES	\$0	-	-	-	\$0	-
CONTRACTUAL SERVICES TOTAL	\$265,917	\$135,205	\$160,500	\$246,000	\$85,500	53.3%
OTHER CHARGES						
ELECTRICAL SERVICES	-	\$303	-	-	\$0	-
HEATING SERVICES	-	\$46	-	-	\$0	-
WATER & SEWER	-	\$330	-	-	\$0	-
POSTAL SERVICES	\$23	-	-	-	\$0	-
PROPERTY INSURANCE	\$2,722	\$6,148	\$2,500	\$6,000	\$3,500	140.0%
EQUIPMENT	\$9,774	\$2,792	-	-	\$0	-
BUILDINGS	\$4,138	\$5,050	\$16,800	\$16,800	\$0	0.0%
MILEAGE & TRANSPORTATION	\$55	\$1,431	-	\$5,000	\$5,000	-
TRAINING & EDUCATION	\$2,609	\$909	\$4,000	\$5,000	\$1,000	25.0%
BUSINESS DEVELOPMENT GRAN	\$49,587	\$118,165	\$193,850	\$576,000	\$382,150	197.1%
INCENTIVE GRANT	-	\$612,589	-	-	\$0	-
OTHER PYMTS/CONTRIBUTIONS	\$48,000	\$67,935	\$65,000	\$75,000	\$10,000	15.4%
BANKING FEES	\$220	\$310	-	\$500	\$500	-
DUES & ASSOC MEMBERSHIPS	-	\$1,160	\$300	\$2,500	\$2,200	733.3%
LOCAL REAL ESTATE TAXES	-	\$1,063	-	\$2,500	\$2,500	-
BOND ADMIN FEES	\$26,737	\$52,192	\$40,000	\$40,000	\$0	0.0%
MISC CHARGES & FEES	\$37,485	\$30,260	\$40,250	\$8,300	(\$31,950)	(79.4%)
OFFICE SUPPLIES	\$0	\$23	-	\$2,500	\$2,500	-
FOOD & FOOD SERVICE	\$5,331	\$3,674	\$800	\$2,500	\$1,700	212.5%
UNIFORMS & APPAREL	\$197	-	-	-	\$0	-
OTHER OPERATING SUPPLIES	\$3,916	\$385	-	\$10,000	\$10,000	-
COMPUTER HARDWARE/SOFTWAR	\$44	-	-	-	\$0	-
OTHER CHARGES TOTAL	\$190,837	\$904,766	\$363,500	\$752,600	\$389,100	107.0%
CAPITAL CHARGES						
CEDAR VALLEY NDD	-	\$0	-	-	\$0	-

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2027 ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2024	FY2025	FY2026	FY2027	FY 2027 Variance	% CHANGE
PROPERTY ACQUISITION	-	\$0	-	-	\$0	-
DEPRECIATION EXPENSE	\$16,507	\$20,794	-	-	\$0	-
CAPITAL CHARGES TOTAL	\$16,507	\$20,794	-	-	\$0	-
DEBT						
INTEREST	\$203,270	\$358,418	-	\$538,400	\$538,400	-
BOND ISSUANCE COSTS	-	\$826,730	-	-	\$0	-
LEASE INTEREST EXPENSE	\$1,173	\$802	-	-	\$0	-
DEBT TOTAL	\$204,443	\$1,185,950	-	\$538,400	\$538,400	-
OTHER	\$0	\$0	-	-	\$0	-
EXPENSES TOTAL	\$677,704	\$2,246,715	\$524,000	\$1,537,000	\$1,013,000	193.3%

DEBT SUMMARY

FY 2027 ANNUAL BUDGET



SUMMARY OF OUTSTANDING DEBT

General Fund outstanding debt as of June 30, 2026 totals \$72,827,711. 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; South End Fire Station building; and road and sidewalk improvements.

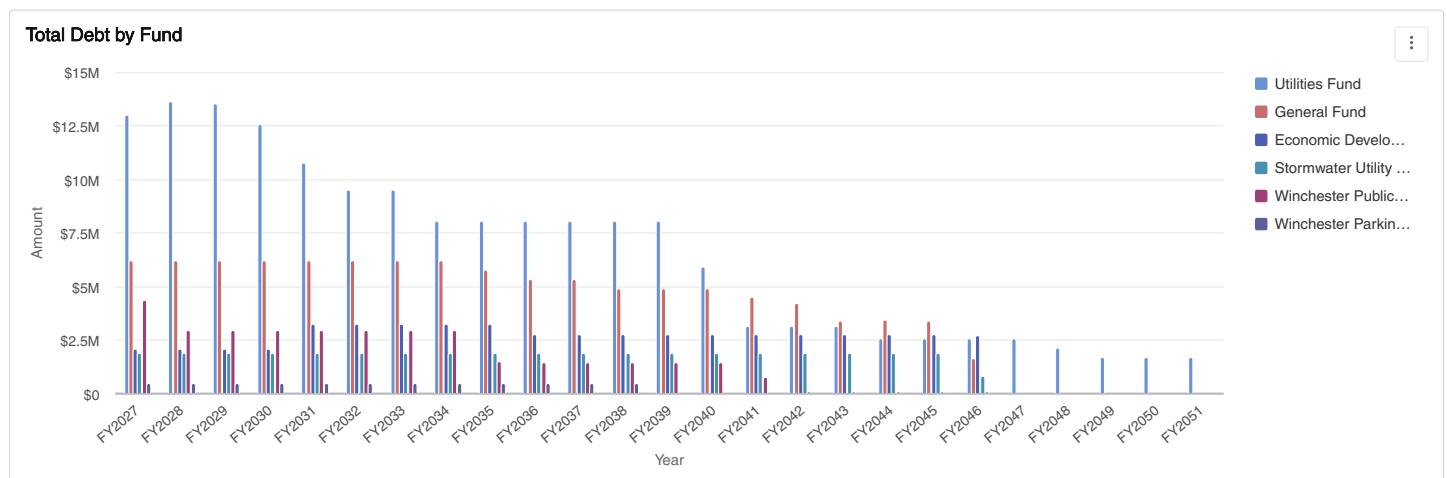
Schools outstanding debt as of June 30, 2026 totals \$28,587,414. Projects financed include Handley High School renovation, John Kerr Elementary School, Douglass Learning Center and the Innovation Center.

Utilities Fund outstanding debt as of June 30, 2026 totals \$129,740,334. 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, 2026 totals \$23,425,000. Projects financed include stormwater system improvements.

Winchester Parking Fund outstanding debt as of June 30, 2026 totals \$4,909,834. Projects financed included parking garage facilities.

Total Outstanding City Debt = \$259,490,293



Total Debt by Fund

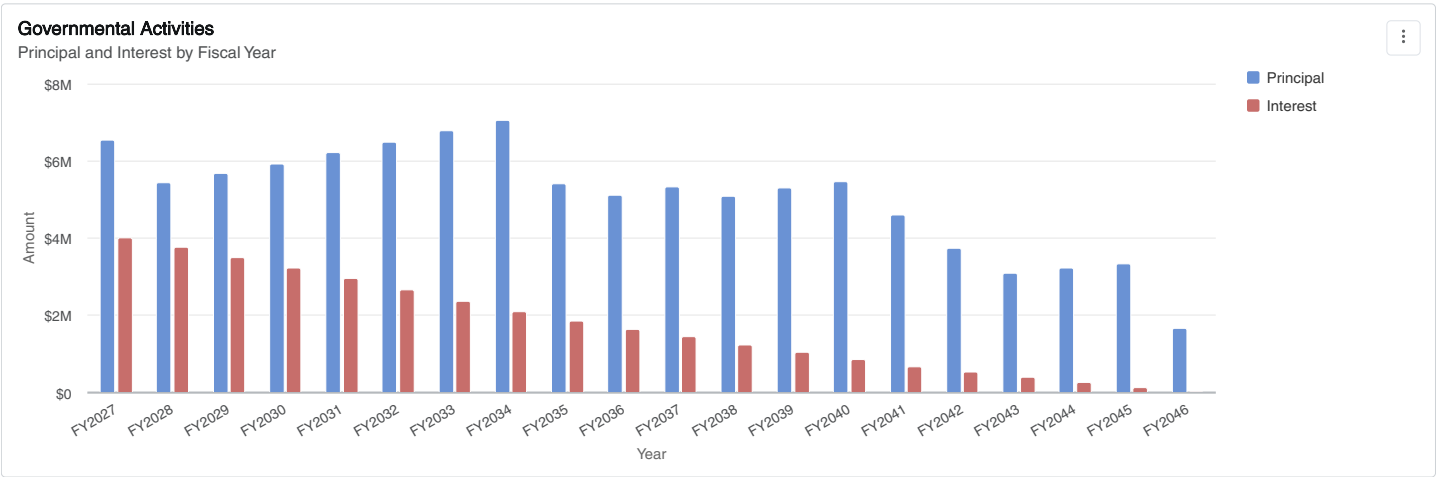
Fund	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Amount							
Stormwater Utility Fund	\$1,863,319	\$1,870,266	\$1,865,162	\$1,868,009	\$1,868,550	\$1,866,784	\$1,867,584
Economic Development Authority	\$2,061,208	\$2,062,345	\$2,062,345	\$2,062,345	\$3,260,295	\$3,258,945	\$3,260,020
Winchester Public Schools	\$4,340,790	\$2,965,729	\$2,962,111	\$2,964,230	\$2,967,330	\$2,962,462	\$2,960,363
Utilities Fund	\$13,018,882	\$13,650,333	\$13,539,358	\$12,581,672	\$10,776,514	\$9,487,448	\$9,495,191
Winchester Parking Fund	\$468,400	\$466,911	\$469,571	\$466,326	\$467,260	\$467,163	\$466,053
General Fund	\$6,217,390	\$6,221,433	\$6,209,125	\$6,191,616	\$6,192,211	\$6,180,344	\$6,189,818
AMOUNT	\$27,969,989	\$27,237,017	\$27,107,672	\$26,134,198	\$25,532,160	\$24,223,146	\$24,239,029

Fund	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040
Amount							
Stormwater Utility Fund	\$1,865,822	\$1,866,369	\$1,868,969	\$1,868,494	\$1,869,816	\$1,862,934	\$1,867,594
Economic Development Authority	\$3,259,019	\$3,259,395	\$2,777,567	\$2,775,067	\$2,778,318	\$2,777,068	\$2,776,192
Winchester Public Schools	\$2,961,233	\$1,501,737	\$1,445,035	\$1,442,176	\$1,446,233	\$1,442,706	\$1,441,869
Utilities Fund	\$8,031,935	\$8,030,060	\$8,034,318	\$8,037,112	\$8,033,023	\$8,035,184	\$5,901,727
Winchester Parking Fund	\$468,893	\$465,532	\$466,160	\$465,473	\$463,496	\$0	\$0
General Fund	\$6,178,373	\$5,744,694	\$5,322,553	\$5,320,224	\$4,893,723	\$4,898,682	\$4,879,562
AMOUNT	\$22,765,275	\$20,867,787	\$19,914,602	\$19,908,546	\$19,484,609	\$19,016,574	\$16,866,944

Fund	FY2041	FY2042	FY2043	FY2044	FY2045	FY2046	FY2047
Amount							
Stormwater Utility Fund	\$1,868,409	\$1,868,731	\$1,868,578	\$1,869,478	\$1,864,344	\$812,391	\$0
Economic Development Authority	\$2,775,442	\$2,774,567	\$2,773,317	\$2,776,075	\$2,769,930	\$2,716,250	\$0
Winchester Public Schools	\$775,300	\$66,100	\$68,800	\$66,400	\$68,900	\$66,300	\$0
Utilities Fund	\$3,151,351	\$3,157,915	\$3,119,611	\$2,550,533	\$2,551,241	\$2,551,335	\$2,555,482
Winchester Parking Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$4,490,916	\$4,201,944	\$3,407,100	\$3,413,500	\$3,409,800	\$1,637,100	\$0
AMOUNT	\$13,061,418	\$12,069,257	\$11,237,406	\$10,675,986	\$10,664,215	\$7,783,376	\$2,555,482

Fund	FY2048	FY2049	FY2050	FY2051
Amount				
Stormwater Utility Fund	\$0	\$0	\$0	\$0
Economic Development Authority	\$0	\$0	\$0	\$0
Winchester Public Schools	\$0	\$0	\$0	\$0
Utilities Fund	\$2,108,227	\$1,663,947	\$1,663,906	\$1,663,097
Winchester Parking Fund	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0
AMOUNT	\$2,108,227	\$1,663,947	\$1,663,906	\$1,663,097

GOVERNMENTAL ACTIVITIES OUTSTANDING DEBT



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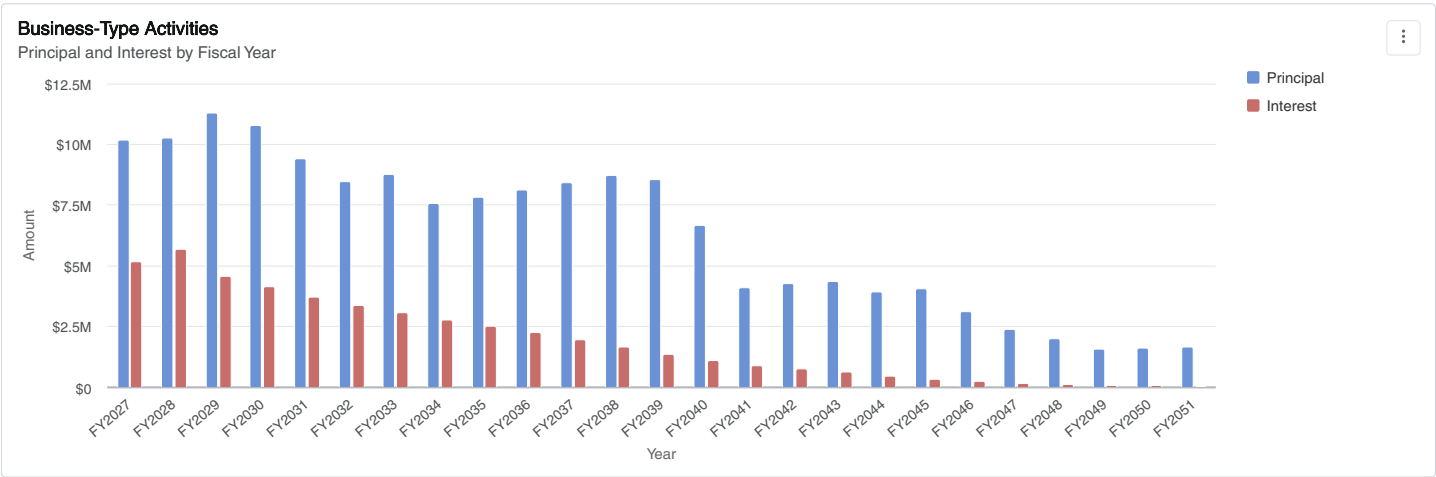
Governmental Activities Debt by Fund

Fund	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Amount							
General Fund	\$6,217,390	\$6,221,433	\$6,209,125	\$6,191,616	\$6,192,211	\$6,180,344	\$6,189,818
Winchester Public Schools	\$4,340,790	\$2,965,729	\$2,962,111	\$2,964,230	\$2,967,330	\$2,962,462	\$2,960,363
AMOUNT	\$10,558,180	\$9,187,162	\$9,171,236	\$9,155,846	\$9,159,541	\$9,142,806	\$9,150,181

Fund	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040
Amount							
General Fund	\$6,178,373	\$5,744,694	\$5,322,553	\$5,320,224	\$4,893,723	\$4,898,682	\$4,879,562
Winchester Public Schools	\$2,961,233	\$1,501,737	\$1,445,035	\$1,442,176	\$1,446,233	\$1,442,706	\$1,441,869
AMOUNT	\$9,139,606	\$7,246,431	\$6,767,588	\$6,762,400	\$6,339,956	\$6,341,388	\$6,321,431

Fund	FY2041	FY2042	FY2043	FY2044	FY2045	FY2046
Amount						
General Fund	\$4,490,916	\$4,201,944	\$3,407,100	\$3,413,500	\$3,409,800	\$1,637,100
Winchester Public Schools	\$775,300	\$66,100	\$68,800	\$66,400	\$68,900	\$66,300
AMOUNT	\$5,266,216	\$4,268,044	\$3,475,900	\$3,479,900	\$3,478,700	\$1,703,400

BUSINESS-TYPE ACTIVITIES OUTSTANDING DEBT



Data Updated: May 25, 2026, 8:09 PM

Business-Type Activities Debt by Fund

Fund	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Amount							
Winchester Parking Fund	\$468,400	\$466,911	\$469,571	\$466,326	\$467,260	\$467,163	\$466,053
Stormwater Utility Fund	\$1,863,319	\$1,870,266	\$1,865,162	\$1,868,009	\$1,868,550	\$1,866,784	\$1,867,584
Utilities Fund	\$13,018,882	\$13,650,333	\$13,539,358	\$12,581,672	\$10,776,514	\$9,487,448	\$9,495,191
AMOUNT	\$15,350,601	\$15,987,510	\$15,874,091	\$14,916,007	\$13,112,324	\$11,821,395	\$11,828,828

Fund	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040
Amount							
Winchester Parking Fund	\$468,893	\$465,532	\$466,160	\$465,473	\$463,496	\$0	\$0
Stormwater Utility Fund	\$1,865,822	\$1,866,369	\$1,868,969	\$1,868,494	\$1,869,816	\$1,862,934	\$1,867,594
Utilities Fund	\$8,031,935	\$8,030,060	\$8,034,318	\$8,037,112	\$8,033,023	\$8,035,184	\$5,901,727
AMOUNT	\$10,366,650	\$10,361,961	\$10,369,447	\$10,371,079	\$10,366,335	\$9,898,118	\$7,769,321

Fund	FY2041	FY2042	FY2043	FY2044	FY2045	FY2046	FY2047
Amount							
Winchester Parking Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Utility Fund	\$1,868,409	\$1,868,731	\$1,868,578	\$1,869,478	\$1,864,344	\$812,391	\$0
Utilities Fund	\$3,151,351	\$3,157,915	\$3,119,611	\$2,550,533	\$2,551,241	\$2,551,335	\$2,555,482
AMOUNT	\$5,019,760	\$5,026,646	\$4,988,189	\$4,420,011	\$4,415,585	\$3,363,726	\$2,555,482

Fund	FY2048	FY2049	FY2050	FY2051
Amount				
Winchester Parking Fund	\$0	\$0	\$0	\$0
Stormwater Utility Fund	\$0	\$0	\$0	\$0
Utilities Fund	\$2,108,227	\$1,663,947	\$1,663,906	\$1,663,097
AMOUNT	\$2,108,227	\$1,663,947	\$1,663,906	\$1,663,097



Category	Item	Value
A	1	10
	2	20
B	3	30
	4	40
C	5	50
	6	60
D	7	70
	8	80
E	9	90
	10	100

Response	Percentage
Doing a good job	68%
Not doing a good job	32%

LEGAL DEBT MARGIN

FY 2027 ANNUAL BUDGET



LEGAL DEBT MARGIN - LAST FIVE YEARS

Legal Debt Margin Information Last Five Fiscal Years

	2021	2022	2023	2024	2025
Debt Limit	347,949,175	349,266,784	440,265,511	446,652,996	497,624,222
Total Net Debt Applicable to Limit	95,905,000	98,000,000	88,390,044	77,281,592	90,049,921
Legal Debt Margin	252,044,175	251,266,784	351,875,467	369,371,404	407,574,301
Total Net Debt Applicable to Limit as a % of Debt Limit	27.56%	28.06%	20.08%	17.30%	18.10%

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Value of Real Property	4,976,242,219
Debt Limit - 10%	497,624,222
Amount of Debt Applicable to Debt Limit	
General Obligation Bonds	90,049,921
Legal Debt Margin	407,574,301

DEBT OBLIGATION POLICY

FY 2027 ANNUAL BUDGET



Adopted December 9, 2003, amended May 13, 2025

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. Tax increment financing (TIF) debt obligations, anticipated to be issued through the Economic Development Authority, will be excluded from the City's debt ratios as long as the TIF revenues are sufficient to pay debt service. If the TIF revenues are insufficient to pay debt service, the City will count the portion of debt not covered by TIF revenues towards its debt ratios.

- 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 General 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.

VII> TAX INCREMENT FINANCING (TIF) GUIDELINES

A. From time to time, the City may issue debt to finance public capital improvements in certain areas of the City in order to spur economic development within those areas. These areas are currently known as Neighborhood Design Districts (NDDs).

B. The City may issue this debt with the intent to repay it using TIF revenues, that is, the incremental tax revenues generated from the financed project. The City expects to issue any such debt through the Economic Development Authority, with a legal subject-to-appropriation pledge of the City.

C. Before the issuance of any TIF debt, the City should have, at a minimum:

1. A map of TIF district boundaries;
2. A general development plan for the TIF district;
3. Proposed infrastructure including cost estimates;
4. Preliminary feasibility analysis showing project phasing and projected revenues;
5. Background information on the developers and their development history; and
6. Level of required City contribution and timing.

D. It is the intent of the City that this debt be self-supporting. Debt is deemed self-supporting when sufficient revenue is generated to pay all of the required debt service payments. For the City's debt ratios (described in Section IV), the City intends to exclude such debt to the extent it is self-supporting. If TIF revenues are insufficient to pay debt service, the City should begin including the portion of debt that is not self-supporting in its debt ratios. The City should review pro-forma coverage calculations based on projected TIF revenues of the development, to establish a reasonable expectation that the TIF debt will be self-supporting.

E. If the TIF debt is issued with the legal backstop of the City, the maximum annual debt service across any such debt initially issued should not exceed 2.5% of General Governmental Fund Expenditures. Any TIF debt with debt service coverage exceeding 1.15x maximum annual debt service for three consecutive fiscal years and with reasonable expectation of continued coverage may be excluded from the 2.5% limit.

F. Any TIF revenues in excess of net debt service should be maintained in a "Surplus Fund" until the balance of the Surplus Fund reaches maximum annual debt service across all TIF debt for a given district. Once the Surplus Fund target is reached, any excess TIF revenues can flow to the General Fund. The Surplus Fund must be maintained at maximum annual debt service as long as the bonds remain outstanding. In the event TIF revenues are insufficient to pay debt service, the Surplus Fund may be drawn upon to pay debt service.

FINANCIAL MANAGEMENT POLICIES

FY 2027 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 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 and amended in May 2025 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 2027 ANNUAL BUDGET



Adopted December 9, 2003 and Amended October 9, 2012; August 23, 2016; and May 13, 2025

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 reserve ("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.

E. A third Committed reserve ("Revenue Stabilization Fund") shall be established at an amount equal to [2%] of the Total General Fund Expenditures less any Capital Outlay projects funded with Bond Proceeds. This reserve can be drawn upon to cover a portion of economic shocks, unexpected declines in revenues compared to the current Adopted Budget, major reductions in state support, and / or temporary funding of unforeseen, nonrecurring emergency needs.

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 2026

FY 2027 ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Winchester
Virginia**

For the Fiscal Year Beginning

July 01, 2025

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, 2025. 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 2027 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.

GIS - Geographic Information System - is a technology that is used to create, manage, analyze, and map all types of data.

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.

HVAC - Heating, Ventilation and Air-conditioning.

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.

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.

KBRA - Kroll Bond Rating Agency.

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.

LIHEAP - Low Income Home Energy Assistance Program.

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.

NDD – Neighborhood Design Districts. A way of "pre-planning" a potential development area and adjacent parcels into a cohesive district. The district should incorporate design guidelines that reflect the intent of the community.

Net Position - The difference between (1) assets and deferred outflows of resources, and (2) liabilities and deferred inflows of resources. Net position is displayed in three categories which focus on the accessibility of the underlying assets: Net investment in capital assets, restricted, and unrestricted.

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.

SNAP - Supplemental Nutritional Assistance Program.

SPCA - Society for the Prevention of Cruelty to Animals.

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.

TANF - Temporary Assistance to Needy Families.

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 Increment Financing (TIF) – A public financing method that is used for redevelopment, infrastructure, and other community-improvement projects.

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.

VIEW - Virginia Initiative for Employment Not Welfare.

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.

WPS – Winchester Public Schools.