

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

7:00 p.m., Wednesday, March 24, 2021 at County Administration Office Building

For the purpose of the public hearing on the Proposed Budget for the fiscal year ending June 30, 2022 on March 24, 2021, comments may be presented either in person to the Board at its public hearing or submitted prior to the meeting via:

1. eComments on the county website at fcva.us/BOSMeetings by noon on the day of the meeting.
2. Email to county staff Karen Vacchio at kvacchio@fcva.us or Ann Phillips at ann.phillips@fcva.us by noon on the day of the meeting.
3. By calling the Deputy Clerk at 540.722.8273 to arrange to drop off your comments.

The following synopsis of the budget is published for information and planning purposes only. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an appropriation by the Board of Supervisors.

PROPOSED FY 2021-2022 BUDGET

| | ADOPTED 2020-2021 | PROPOSED 2021-2022 | DIFFERENCE |
|---|----------------------|-----------------------|------------|
| GENERAL OPERATING FUND: | | | |
| Revenue | 197,322,231 | 209,706,798 | 12,384,567 |
| Non-Revenue | 3,715,900 | 0 | -3,715,900 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REVENUE - GENERAL OPERATING FUND | 201,038,131 | 209,706,798 | 8,668,667 |
| <hr/> | | | |
| GENERAL OPERATING FUND: | | | |
| Expenditures | 85,700,516 | 92,259,101 | 6,558,585 |
| Transfer to Adult Detention Center | 5,520,958 | 5,788,868 | 267,910 |
| Transfer to Airport Operating | 92,991 | 68,488 | -24,503 |
| Transfer to EDA Fund | 614,301 | 621,876 | 7,575 |
| Transfer to School Operating | 88,307,934 | 93,093,337 | 4,785,403 |
| Transfer to School Capital | 3,715,900 | 0 | -3,715,900 |
| Transfer to School Debt | 17,085,531 | 17,875,128 | 789,597 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURES - GENERAL OPERATING FUND | 201,038,131 | 209,706,798 | 8,668,667 |
| <hr/> | | | |
| NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND: | | | |
| Revenue | 16,792,420 | 17,458,200 | 665,780 |
| Non-Revenue | 1,441,534 | 2,396,196 | 954,662 |
| Transfer from General Operating Fund | 5,520,958 | 5,788,868 | 267,910 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REVENUE - NRADC FUND | 23,754,912 | 25,643,264 | 1,888,352 |
| <hr/> | | | |
| NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND: | | | |
| Expenditures | 23,754,912 | 25,643,264 | 1,888,352 |
| | <hr/> | <hr/> | <hr/> |
| <hr/> | | | |
| FREDERICK-WINCHESTER LANDFILL FUND: | | | |
| Revenue | 8,373,924 | 8,607,647 | 233,723 |
| Non-Revenue | 1,273,430 | 2,656,013 | 1,382,583 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REVENUE - LANDFILL FUND | 9,647,354 | 11,263,660 | 1,616,306 |
| <hr/> | | | |
| FREDERICK-WINCHESTER LANDFILL FUND: | | | |
| Expenditures | 9,647,354 | 11,263,660 | 1,616,306 |
| | <hr/> | <hr/> | <hr/> |
| <hr/> | | | |
| DIVISION OF COURT SERVICES FUND: | | | |
| Revenue | 483,524 | 473,935 | -9,589 |
| Non-Revenue | 108,358 | 0 | -108,358 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REVENUE - DIVISION OF COURT SERVICES FUND | 591,882 | 473,935 | -117,947 |
| <hr/> | | | |
| DIVISION OF COURT SERVICES FUND: | | | |
| Expenditures | 591,882 | 473,935 | -117,947 |
| | <hr/> | <hr/> | <hr/> |

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|---|--------------------|--------------------|-------------------|
| SHAWNEELAND SANITARY DISTRICT FUND: | | | |
| Revenue | 812,880 | 832,520 | 19,640 |
| Non-Revenue | 333,143 | 149,248 | -183,895 |
| TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND | <u>1,146,023</u> | <u>981,768</u> | <u>-164,255</u> |
| SHAWNEELAND SANITARY DISTRICT FUND: | | | |
| Expenditures | <u>1,146,023</u> | <u>981,768</u> | <u>-164,255</u> |
| AIRPORT OPERATING FUND: | | | |
| Revenue | 1,812,006 | 1,954,545 | 142,539 |
| Transfer from General Operating Fund | 92,991 | 68,488 | -24,503 |
| TOTAL REVENUE - AIRPORT OPERATING FUND | <u>1,904,997</u> | <u>2,023,033</u> | <u>118,036</u> |
| AIRPORT AUTHORITY OPERATING FUND: | | | |
| Expenditures | <u>1,904,997</u> | <u>2,023,033</u> | <u>118,036</u> |
| LAKE HOLIDAY SANITARY DISTRICT FUND: | | | |
| Revenue | <u>779,998</u> | <u>779,998</u> | <u>0</u> |
| LAKE HOLIDAY SANITARY DISTRICT FUND: | | | |
| Expenditures | <u>779,998</u> | <u>779,998</u> | <u>0</u> |
| EMS REVENUE RECOVERY FUND: | | | |
| Revenue | <u>1,867,217</u> | <u>1,984,041</u> | <u>116,824</u> |
| EMS REVENUE RECOVERY FUND: | | | |
| Expenditures | <u>1,867,217</u> | <u>1,984,041</u> | <u>116,824</u> |
| ECONOMIC DEVELOPMENT AUTHORITY FUND: | | | |
| Revenue | 26,050 | 26,050 | 0 |
| Transfer from General Operating Fund | 614,301 | 621,876 | 7,575 |
| TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND | <u>640,351</u> | <u>647,926</u> | <u>7,575</u> |
| ECONOMIC DEVELOPMENT AUTHORITY FUND: | | | |
| Expenditures | <u>640,351</u> | <u>647,926</u> | <u>7,575</u> |
| SCHOOL OPERATING FUND: | | | |
| Revenue | 93,452,487 | 102,084,157 | 8,631,670 |
| Transfer from General Operating Fund | 88,307,934 | 93,093,337 | 4,785,403 |
| TOTAL REVENUE - SCHOOL OPERATING FUND | <u>181,760,421</u> | <u>195,177,494</u> | <u>13,417,073</u> |
| SCHOOL OPERATING FUND: | | | |
| Expenditures | 180,633,057 | 194,531,946 | 13,898,889 |
| Transfer to School Nutrition Fund | 30,000 | 30,000 | 0 |
| Transfer to Textbook Fund | 1,097,364 | 615,548 | -481,816 |
| TOTAL EXPENDITURES - SCHOOL OPERATING FUND | <u>181,760,421</u> | <u>195,177,494</u> | <u>13,417,073</u> |
| SCHOOL CAPITAL PROJECTS FUND: | | | |
| Non-Revenue | 700,000 | 1,000,000 | 300,000 |
| Transfer from General Operating Fund | 3,715,900 | 0 | -3,715,900 |
| TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND | <u>4,415,900</u> | <u>1,000,000</u> | <u>-3,415,900</u> |
| SCHOOL CAPITAL PROJECTS FUND: | | | |

| | | | |
|--|------------|------------|------------|
| Expenditures | 4,415,900 | 1,000,000 | -3,415,900 |
| SCHOOL NUTRITION SERVICES FUND: | | | |
| Revenue | 5,976,516 | 6,219,562 | 243,046 |
| Non-Revenue | 1,575,228 | 1,577,904 | 2,676 |
| Transfer from School Operating Fund | 30,000 | 30,000 | 0 |
| TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND | 7,581,744 | 7,827,466 | 245,722 |
| SCHOOL NUTRITION SERVICES FUND: | | | |
| Expenditures | 7,581,744 | 7,827,466 | 245,722 |
| SCHOOL DEBT SERVICE FUND: | | | |
| Revenue | 574,642 | 628,694 | 54,052 |
| Non-Revenue | 297,059 | 191,994 | -105,065 |
| Transfer from General Operating Fund | 17,085,531 | 17,875,128 | 789,597 |
| TOTAL REVENUE - SCHOOL DEBT SERVICE FUND | 17,957,232 | 18,695,816 | 738,584 |
| SCHOOL DEBT SERVICE FUND: | | | |
| Expenditures | 17,957,232 | 18,695,816 | 738,584 |
| SCHOOL PRIVATE PURPOSE FUNDS: | | | |
| Revenue | 150,000 | 150,000 | 0 |
| Non-Revenue | 350,000 | 400,000 | 50,000 |
| TOTAL REVENUE - SCHOOL PRIVATE PURPOSE FUNDS | 500,000 | 550,000 | 50,000 |
| SCHOOL PRIVATE PURPOSE FUNDS: | | | |
| Expenditures | 500,000 | 550,000 | 50,000 |
| SCHOOL TEXTBOOK FUND: | | | |
| Revenue | 909,740 | 890,000 | -19,740 |
| Non-Revenue | 864,136 | 1,243,773 | 379,637 |
| Transfer from School Operating Fund | 1,097,364 | 615,548 | -481,816 |
| TOTAL REVENUE - SCHOOL TEXTBOOK FUND | 2,871,240 | 2,749,321 | -121,919 |
| SCHOOL TEXTBOOK FUND: | | | |
| Expenditures | 2,871,240 | 2,749,321 | -121,919 |
| NREP OPERATING FUND: | | | |
| Revenue | 5,951,913 | 5,914,217 | -37,696 |
| Non-Revenue | 300,000 | 300,000 | 0 |
| TOTAL REVENUE - NREP OPERATING FUND | 6,251,913 | 6,214,217 | -37,696 |
| NREP OPERATING FUND: | | | |
| Expenditures | 6,241,913 | 6,204,217 | -37,696 |
| Transfer to NREP Textbook Fund | 10,000 | 10,000 | 0 |
| TOTAL EXPENDITURES - NREP OPERATING FUND | 6,251,913 | 6,214,217 | -37,696 |
| NREP TEXTBOOK FUND: | | | |
| Non-Revenue | 10,000 | 10,000 | 0 |
| Transfer from NREP Operating Fund | 10,000 | 10,000 | 0 |
| TOTAL REVENUE - NREP TEXTBOOK FUND | 20,000 | 20,000 | 0 |
| NREP TEXTBOOK FUND: | | | |

| | | | |
|--------------------------------|-------------|-------------|------------|
| Expenditures | 20,000 | 20,000 | 0 |
| CONSOLIDATED SERVICES FUND: | | | |
| Revenue | 3,600,000 | 3,600,000 | 0 |
| CONSOLIDATED SERVICES FUND: | | | |
| Expenditures | 3,600,000 | 3,600,000 | 0 |
| TOTAL REVENUE - ALL FUNDS | 466,329,315 | 489,338,737 | 23,009,422 |
| Less Transfers Between Funds | 116,474,979 | 118,103,245 | 1,628,266 |
| NET REVENUE - ALL FUNDS | 349,854,336 | 371,235,492 | 21,381,156 |
| TOTAL EXPENDITURES - ALL FUNDS | 466,329,315 | 489,338,737 | 23,009,422 |
| Less Transfers Between Funds | 116,474,979 | 118,103,245 | 1,628,266 |
| NET EXPENDITURES - ALL FUNDS | 349,854,336 | 371,235,492 | 21,381,156 |

TAX RATES

Property Taxes - Rates per \$100 of assessed value

| | <u>Current</u> | <u>Proposed</u> |
|---|----------------|-----------------|
| Real Estate | \$0.61 | \$0.61 |
| Personal Property | \$4.86 | \$4.86 |
| Qualifying Personal Property for Volunteer Firefighters | \$2.25 | \$2.25 |
| Antique Vehicles | \$0.00 | \$0.00 |
| Mopeds | \$0.00 | \$0.00 |
| Mobile Homes | \$0.61 | \$0.61 |
| Aircraft | \$0.01 | \$0.01 |
| Business Equipment | \$4.86 | \$4.86 |
| Machinery and Tools | \$2.00 | \$2.00 |
| Contract Carrier Classified Vehicles | \$2.00 | \$2.00 |
| Computer Equipment & Peripherals used in a Data Center | \$1.25 | \$1.25 |

The total value of real estate in Frederick County that is exempt from real estate taxes is \$1,247,439,900. At the proposed tax rate of \$0.61/\$100, the foregone tax would be \$7,609,383.29.

Business Equipment is assessed at original cost on acquisition year, as follows:

| <u>Year</u> | <u>Assessment Ratio</u> |
|----------------------------|-------------------------|
| 1 and all subsequent years | 30% |

Machinery and Tools are assessed on declining values based on acquisition year, as follows:

| <u>Year</u> | <u>Assessment Ratio</u> |
|-------------|-------------------------|
| 1 | 60% |

| | |
|----------------------------|-----|
| 2 | 50% |
| 3 | 40% |
| 4 and all subsequent years | 30% |

Computer Equipment & Peripherals used in a Data Center are assessed on declining values based on acquisition year, as follows:

| <u>Year</u> | <u>Assessment Ratio</u> |
|----------------------------|-------------------------|
| 1 | 50% |
| 2 | 35% |
| 3 | 20% |
| 4 | 10% |
| 5 and all subsequent years | 5% |

Vehicle License Taxes

Vehicles other than motorcycles \$25 each

Motorcycles \$10 each

Business and Professional Occupational License Taxes

Contracting, and persons constructing for their own account for sale \$0.16 per \$100 of gross receipts

Retail sales \$0.20 per \$100 of gross receipts

Financial, real estate, and professional services \$0.58 per \$100 of gross receipts

Repair, personal, and business services \$0.36 per \$100 of gross receipts

Wholesale merchants \$0.05 per \$100 of purchases

All other Business and Professional Occupational License Taxes will remain unchanged, all as currently set forth in Article XVI of Chapter 155 of the County Code.

Meals Tax and Transient Occupancy Tax

| | <u>Current</u> | <u>Proposed</u> |
|---|----------------|-----------------------------------|
| Meals Tax (of gross receipts) | 4.0% | 6.0% Effective October 1, 2021 |
| Transient Occupancy Tax (of gross receipts) | 3.5% | 3.5% |

Shawneeland Sanitary District Taxes

| | <u>Current</u> | <u>Proposed</u> |
|-----------------------------|----------------|-----------------|
| Unimproved Lots | \$190 per lot | \$190 per lot |
| Improved Lots | \$660 per lot | \$660 per lot |
| Unimproved - External Users | \$190 per lot | \$190 per lot |
| Improved - External Users | \$660 per lot | \$660 per lot |

Lake Holiday Sanitary District Taxes

| | | |
|---|---------------|---------------|
| Buildable Lots | \$678 per lot | \$678 per lot |
| Unbuildable Lots | \$264 per lot | \$264 per lot |
| Lots owned by Lake Holiday Country Club, Inc. (property owners assoc.): | | |
| Buildable Lots | \$0 per lot | \$0 per lot |
| Unbuildable Lots | \$0 per lot | \$0 per lot |
| <u>Star Fort Subdivision Taxes/Fees</u> | \$60 per lot | \$60 per lot |

Street Light Fees

| | | |
|------------------|------------------|------------------|
| Oakdale Crossing | \$40 Annually | \$40 Annually |
| Fredericktowne | \$42.50 Annually | \$42.50 Annually |
| Green Acres | \$25 Annually | \$25 Annually |

Sanitary Landfill Fees

| | <u>Current</u> | <u>Proposed</u> |
|--------------------------------|----------------|-----------------|
| Commercial/Industrial | \$50 per ton | \$52 per ton |
| Construction Demolition Debris | \$45 per ton | \$47 per ton |
| Municipal Solid Waste | \$20 per ton | \$22 per ton |
| Municipal Sludge | \$38 per ton | \$40 per ton |
| Miscellaneous Rubble Debris | \$15 per ton | \$17 per ton |

All other taxes and fees imposed by Frederick County will remain unchanged, all as currently set forth in the County Code, otherwise previously adopted by the Board of Supervisors, or authorized pursuant to state law.

CHERYL B. SHIFFLER
FINANCE DIRECTOR
FREDERICK COUNTY, VIRGINIA