

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

7:00 p.m., Wednesday, March 23, 2022 at County Administration Office Building

For the purpose of the public hearing on the Proposed Budget for the fiscal year ending June 30, 2023 on March 23, 2022, 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 2022-2023 BUDGET

	ADOPTED 2021-2022	PROPOSED 2022-2023	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	209,706,798	232,532,809	22,826,011
TOTAL REVENUE - GENERAL OPERATING FUND	<u>209,706,798</u>	<u>232,532,809</u>	<u>22,826,011</u>
GENERAL OPERATING FUND:			
Expenditures	92,259,101	102,682,412	10,423,311
Transfer to Adult Detention Center	5,788,868	7,591,528	1,802,660
Transfer to Airport Operating	68,488	56,250	-12,238
Transfer to EDA Fund	621,876	688,409	66,533
Transfer to Transportation Projects Fund	0	4,600,000	4,600,000
Transfer to School Operating	92,891,547	97,553,417	4,661,870
Transfer to School Capital	0	1,283,875	1,283,875
Transfer to School Debt	18,076,918	18,076,918	0
TOTAL EXPENDITURES - GENERAL OPERATING FUND	<u>209,706,798</u>	<u>232,532,809</u>	<u>22,826,011</u>
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	17,458,200	19,319,419	1,861,219
Non-Revenue	2,396,196	380,400	-2,015,796
Transfer from General Operating Fund	5,788,868	7,591,528	1,802,660
TOTAL REVENUE - NRADC FUND	<u>25,643,264</u>	<u>27,291,347</u>	<u>1,648,083</u>
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	<u>25,643,264</u>	<u>27,291,347</u>	<u>1,648,083</u>
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	8,607,647	9,127,512	519,865
Non-Revenue	2,656,013	4,051,983	1,395,970
TOTAL REVENUE - LANDFILL FUND	<u>11,263,660</u>	<u>13,179,495</u>	<u>1,915,835</u>
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	<u>11,263,660</u>	<u>13,179,495</u>	<u>1,915,835</u>
DIVISION OF COURT SERVICES FUND:			
Revenue	473,935	407,330	-66,605
Non-Revenue	0	52,918	52,918
TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	<u>473,935</u>	<u>460,248</u>	<u>-13,687</u>
DIVISION OF COURT SERVICES FUND:			

Expenditures	473,935	460,248	-13,687
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	832,520	844,400	11,880
Non-Revenue	149,248	95,482	-53,766
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	981,768	939,882	-41,886
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	981,768	939,882	-41,886
AIRPORT OPERATING FUND:			
Revenue	1,954,545	2,372,608	418,063
Transfer from General Operating Fund	68,488	56,250	-12,238
TOTAL REVENUE - AIRPORT OPERATING FUND	2,023,033	2,428,858	405,825
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,023,033	2,428,858	405,825
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	779,998	781,823	1,825
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	779,998	781,823	1,825
EMS REVENUE RECOVERY FUND:			
Revenue	1,984,041	2,209,014	224,973
EMS REVENUE RECOVERY FUND:			
Expenditures	1,984,041	2,209,014	224,973
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	26,050	26,050	0
Transfer from General Operating Fund	621,876	688,409	66,533
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	647,926	714,459	66,533
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	647,926	714,459	66,533
TRANSPORTATION PROJECTS FUND:			
Transfer from General Operating Fund	0	4,600,000	4,600,000
TRANSPORTATION PROJECTS FUND:			
Expenditures	0	4,600,000	4,600,000
SCHOOL OPERATING FUND:			
Revenue	102,084,157	122,031,027	19,946,870
Transfer from General Operating Fund	92,891,547	97,553,417	4,661,870
TOTAL REVENUE - SCHOOL OPERATING FUND	194,975,704	219,584,444	24,608,740
SCHOOL OPERATING FUND:			
Expenditures	194,330,156	218,797,948	24,467,792
Transfer to School Nutrition Fund	30,000	30,000	0
Transfer to Textbook Fund	615,548	756,496	140,948
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	194,975,704	219,584,444	24,608,740

SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	1,000,000	2,000,000	1,000,000
Revenue	0	5,289,392	5,289,392
Transfer from School Debt Service Fund	0	867,883	867,883
Transfer from General Operating Fund	0	1,283,875	1,283,875
TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	<u>1,000,000</u>	<u>9,441,150</u>	<u>8,441,150</u>
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	<u>1,000,000</u>	<u>9,441,150</u>	<u>8,441,150</u>
SCHOOL NUTRITION SERVICES FUND:			
Revenue	6,219,562	6,207,000	-12,562
Non-Revenue	1,577,904	3,822,529	2,244,625
Transfer from School Operating Fund	30,000	30,000	0
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	<u>7,827,466</u>	<u>10,059,529</u>	<u>2,232,063</u>
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	<u>7,827,466</u>	<u>10,059,529</u>	<u>2,232,063</u>
SCHOOL DEBT SERVICE FUND:			
Revenue	628,694	558,706	-69,988
Non-Revenue	191,994	32,999	-158,995
Transfer from General Operating Fund	18,076,918	18,076,918	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	<u>18,897,606</u>	<u>18,668,623</u>	<u>-228,983</u>
SCHOOL DEBT SERVICE FUND:			
Expenditures	18,897,606	17,800,740	-1,096,866
Transfer to School Capital Projects Fund	0	867,883	867,883
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	<u>18,897,606</u>	<u>18,668,623</u>	<u>-228,983</u>
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	150,000	150,000	0
Non-Revenue	400,000	525,000	125,000
TOTAL REVENUE - SCHOOL PRIVATE PURPOSE FUNDS	<u>550,000</u>	<u>675,000</u>	<u>125,000</u>
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	<u>550,000</u>	<u>675,000</u>	<u>125,000</u>
SCHOOL TEXTBOOK FUND:			
Revenue	890,000	1,081,848	191,848
Non-Revenue	1,243,773	1,246,433	2,660
Transfer from School Operating Fund	615,548	756,496	140,948
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	<u>2,749,321</u>	<u>3,084,777</u>	<u>335,456</u>
SCHOOL TEXTBOOK FUND:			
Expenditures	<u>2,749,321</u>	<u>3,084,777</u>	<u>335,456</u>
NREP OPERATING FUND:			
Revenue	5,914,217	6,116,223	202,006
Non-Revenue	300,000	300,000	0
TOTAL REVENUE - NREP OPERATING FUND	<u>6,214,217</u>	<u>6,416,223</u>	<u>202,006</u>

NREP OPERATING FUND:			
Expenditures	6,204,217	6,406,223	202,006
Transfer to NREP Textbook Fund	10,000	10,000	0
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TOTAL EXPENDITURES - NREP OPERATING FUND	6,214,217	6,416,223	202,006
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NREP TEXTBOOK FUND:			
Non-Revenue	10,000	10,000	0
Transfer from NREP Operating Fund	10,000	10,000	0
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TOTAL REVENUE - NREP TEXTBOOK FUND	20,000	20,000	0
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NREP TEXTBOOK FUND:			
Expenditures	20,000	20,000	0
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CONSOLIDATED SERVICES FUND:			
Revenue	3,600,000	4,000,000	400,000
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CONSOLIDATED SERVICES FUND:			
Expenditures	3,600,000	4,000,000	400,000
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TOTAL REVENUE - ALL FUNDS	489,338,737	557,087,681	67,748,944
Less Transfers Between Funds	118,103,245	131,514,776	13,411,531
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NET REVENUE - ALL FUNDS	371,235,492	425,572,905	54,337,413
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TOTAL EXPENDITURES - ALL FUNDS	489,338,737	557,087,681	67,748,944
Less Transfers Between Funds	118,103,245	131,514,776	13,411,531
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NET EXPENDITURES - ALL FUNDS	371,235,492	425,572,905	54,337,413
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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 \$1,292,935,500. At the proposed tax rate of \$0.61/\$100, the foregone tax would be \$7,886,905.55.

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.

	<u>Current</u>	<u>Proposed</u>
Meals Tax (of gross receipts)	4.0%	4.0%
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	\$35 Annually
Fredericktowne	\$42.50 Annually	\$42.50 Annually
Green Acres	\$25 Annually	\$24 Annually

Sanitary Landfill Fees

	<u>Current</u>	<u>Proposed</u>
Commercial/Industrial	\$52 per ton	\$52 per ton
Construction Demolition Debris	\$47 per ton	\$47 per ton
Municipal Solid Waste	\$22 per ton	\$22 per ton
Municipal Sludge	\$40 per ton	\$40 per ton
Miscellaneous Rubble Debris	\$17 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