

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

7:00 p.m., Wednesday, March 27, 2024 at County Administration Office Building

For the purpose of the public hearing on the Proposed Budget for the fiscal year ending June 30, 2025, comments may be presented either in person to the Board at its public hearing on March 27, 2024 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 2024-2025 BUDGET

	ADOPTED 2023-2024	PROPOSED 2024-2025	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	239,544,613	250,231,412	10,686,799
Transfer from County Capital Fund	0	5,672,056	5,672,056
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TOTAL REVENUE - GENERAL OPERATING FUND	239,544,613	255,903,468	16,358,855
GENERAL OPERATING FUND:			
Expenditures	109,450,429	114,713,501	5,263,072
Capital Expenditures	0	5,672,056	5,672,056
Transfer to Adult Detention Center Fund	7,223,373	7,515,295	291,922
Transfer to Airport Operating Fund	42,589	32,725	-9,864
Transfer to Airport Capital Fund	0	150,885	150,885
Transfer to EDA Fund	735,368	726,152	-9,216
Transfer to School Operating Fund	104,015,936	109,015,936	5,000,000
Transfer to School Debt Fund	18,076,918	18,076,918	0
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TOTAL EXPENDITURES - GENERAL OPERATING FUND	239,544,613	255,903,468	16,358,855
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	19,796,029	20,475,777	679,748
Non-Revenue	1,911,500	1,510,700	-400,800
Transfer from General Operating Fund	7,223,373	7,515,295	291,922
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TOTAL REVENUE - NRADC FUND	28,930,902	29,501,772	570,870
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	<hr/>	<hr/>	<hr/>
	28,930,902	29,501,772	570,870
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	9,668,192	10,933,092	1,264,900
Non-Revenue	583,247	910,431	327,184
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TOTAL REVENUE - LANDFILL FUND	10,251,439	11,843,523	1,592,084
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	<hr/>	<hr/>	<hr/>
	10,251,439	11,843,523	1,592,084
DIVISION OF COURT SERVICES FUND:			
Revenue	611,559	603,155	-8,404
Non-Revenue	0	19,943	19,943
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TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	611,559	623,098	11,539

DIVISION OF COURT SERVICES FUND:

Expenditures	611,559	623,098	11,539
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	857,600	868,160	10,560
Non-Revenue	67,504	561,410	493,906
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	925,104	1,429,570	504,466
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	925,104	1,429,570	504,466
AIRPORT AUTHORITY OPERATING FUND:			
Revenue	2,932,222	2,879,024	-53,198
Transfer from General Operating Fund	42,589	32,725	-9,864
TOTAL REVENUE - AIRPORT OPERATING FUND	2,974,811	2,911,749	-63,062
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,974,811	2,911,749	-63,062
AIRPORT AUTHORITY CAPITAL FUND:			
Revenue	0	25,418,472	25,418,472
Transfer from General Operating Fund	0	150,885	150,885
TOTAL REVENUE - AIRPORT AUTHORITY CAPITAL FUND	0	25,569,357	25,569,357
AIRPORT AUTHORITY CAPITAL FUND:			
Expenditures	0	25,569,357	25,569,357
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	781,763	1,744,578	962,815
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	781,763	1,744,578	962,815
EMS REVENUE RECOVERY FUND:			
Revenue	2,506,645	2,624,594	117,949
EMS REVENUE RECOVERY FUND:			
Expenditures	2,506,645	2,624,594	117,949
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	26,050	27,290	1,240
Transfer from General Operating Fund	735,368	726,152	-9,216
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	761,418	753,442	-7,976
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	761,418	753,442	-7,976
TRANSPORTATION PROJECTS FUND:			
Transfer from County Capital Fund	6,041,046	3,200,000	-2,841,046
TOTAL REVENUE - TRANSPORTATION PROJECTS FUND	6,041,046	3,200,000	-2,841,046
TRANSPORTATION PROJECTS FUND:			
Expenditures	6,041,046	3,200,000	-2,841,046

COUNTY CAPITAL FUND:			
Non-Revenue	6,702,220	15,273,230	8,571,010
	<u>6,702,220</u>	<u>15,273,230</u>	<u>8,571,010</u>
COUNTY CAPITAL FUND:			
Transfer to General Operating Fund	0	5,672,056	5,672,056
Transfer to School Operating Fund	661,174	1,051,174	390,000
Transfer to School Capital Fund	0	3,000,000	3,000,000
Transfer to School Debt Service Fund	0	2,350,000	2,350,000
Transfer to Transportation Fund	6,041,046	3,200,000	-2,841,046
	<u>6,041,046</u>	<u>3,200,000</u>	<u>-2,841,046</u>
TOTAL EXPENDITURES - COUNTY CAPITAL FUND	<u>6,702,220</u>	<u>15,273,230</u>	<u>8,571,010</u>
SCHOOL OPERATING FUND:			
Revenue	124,906,849	128,576,726	3,669,877
Transfer from Capital Fund	661,174	1,051,174	390,000
Transfer from General Operating Fund	104,015,936	109,015,936	5,000,000
	<u>104,015,936</u>	<u>109,015,936</u>	<u>5,000,000</u>
TOTAL REVENUE - SCHOOL OPERATING FUND	<u>229,583,959</u>	<u>238,643,836</u>	<u>9,059,877</u>
SCHOOL OPERATING FUND:			
Expenditures	228,539,695	236,699,239	8,159,544
Transfer to School Debt Service Fund	226,069	0	-226,069
Transfer to School Nutrition Fund	60,000	1,000,000	940,000
Transfer to Textbook Fund	758,195	944,597	186,402
	<u>758,195</u>	<u>944,597</u>	<u>186,402</u>
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	<u>229,583,959</u>	<u>238,643,836</u>	<u>9,059,877</u>
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	1,000,000	1,000,000	0
Transfer from County Capital Fund	0	3,000,000	3,000,000
	<u>0</u>	<u>3,000,000</u>	<u>3,000,000</u>
TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	<u>1,000,000</u>	<u>4,000,000</u>	<u>3,000,000</u>
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	<u>1,000,000</u>	<u>4,000,000</u>	<u>3,000,000</u>
SCHOOL NUTRITION SERVICES FUND:			
Revenue	7,500,885	7,099,483	-401,402
Non-Revenue	4,035,462	3,222,274	-813,188
Transfer from School Operating Fund	60,000	1,000,000	940,000
	<u>60,000</u>	<u>1,000,000</u>	<u>940,000</u>
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	<u>11,596,347</u>	<u>11,321,757</u>	<u>-274,590</u>
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	<u>11,596,347</u>	<u>11,321,757</u>	<u>-274,590</u>
SCHOOL DEBT SERVICE FUND:			
Revenue	624,212	565,475	-58,737
Transfer from School Operating Fund	226,069	0	-226,069
Transfer from General Operating Fund	18,076,918	18,076,918	0
Transfer from County Capital Fund	0	2,350,000	2,350,000
	<u>0</u>	<u>2,350,000</u>	<u>2,350,000</u>
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	<u>18,927,199</u>	<u>20,992,393</u>	<u>2,065,194</u>
SCHOOL DEBT SERVICE FUND:			
Expenditures	<u>18,927,199</u>	<u>20,992,393</u>	<u>2,065,194</u>
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	150,000	450,000	300,000
Non-Revenue	525,000	550,000	25,000
	<u>525,000</u>	<u>550,000</u>	<u>25,000</u>

TOTAL REVENUE - SCHOOL PRIVATE PURPOSE FUNDS	675,000	1,000,000	325,000
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	675,000	1,000,000	325,000
SCHOOL TEXTBOOK FUND:			
Revenue	1,084,252	1,406,992	322,740
Non-Revenue	1,546,946	2,758,485	1,211,539
Transfer from School Operating Fund	758,195	944,597	186,402
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	3,389,393	5,110,074	1,720,681
SCHOOL TEXTBOOK FUND:			
Expenditures	3,389,393	5,110,074	1,720,681
NREP OPERATING FUND:			
Revenue	6,907,583	7,633,933	726,350
Non-Revenue	300,000	55,300	-244,700
TOTAL REVENUE - NREP OPERATING FUND	7,207,583	7,689,233	481,650
NREP OPERATING FUND:			
Expenditures	7,187,583	7,669,233	481,650
Transfer to NREP Textbook Fund	20,000	20,000	0
TOTAL EXPENDITURES - NREP OPERATING FUND	7,207,583	7,689,233	481,650
NREP TEXTBOOK FUND:			
Non-Revenue	0	0	0
Transfer from NREP Operating Fund	20,000	20,000	0
TOTAL REVENUE - NREP TEXTBOOK FUND	20,000	20,000	0
NREP TEXTBOOK FUND:			
Expenditures	20,000	20,000	0
CONSOLIDATED SERVICES FUND:			
Revenue	4,500,000	5,500,000	1,000,000
CONSOLIDATED SERVICES FUND:			
Expenditures	4,500,000	5,500,000	1,000,000
TOTAL REVENUE - ALL FUNDS	576,931,001	645,655,674	68,724,673
Less Transfers Between Funds	137,860,668	152,755,738	14,895,070
NET REVENUE - ALL FUNDS	439,070,333	492,899,936	53,829,603
TOTAL EXPENDITURES - ALL FUNDS	576,931,001	645,655,674	68,724,673
Less Transfers Between Funds	137,860,668	152,755,738	14,895,070
NET EXPENDITURES - ALL FUNDS	439,070,333	492,899,936	53,829,603

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.51	\$0.51
Personal Property	\$4.23	\$4.23
Qualifying Personal Property for Volunteer Firefighters	\$2.25	\$2.25
Antique Vehicles	\$0.00	\$0.00
Mopeds	\$0.00	\$0.00
Mobile Homes	\$0.51	\$0.51
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 \$1,369,661,500. At the proposed tax rate of \$0.51/\$100, the foregone tax would be \$6,985,273.65.

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	\$544 per lot
Unbuildable Lots	\$264 per lot	\$212 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

Star Fort Subdivision Taxes/Fees

\$60 per lot \$60 per lot

Street Light Fees

Oakdale Crossing	\$35 Annually	\$35 Annually
Fredericktowne	\$45 Annually	\$45 Annually
Green Acres	\$25 Annually	\$25 Annually

Sanitary Landfill Fees

	<u>Current</u>	<u>Proposed</u>
Commercial/Industrial	\$52 per ton	\$55 per ton
Construction Demolition Debris	\$47 per ton	\$50 per ton
Municipal Solid Waste	\$22 per ton	\$24 per ton
Municipal Sludge	\$40 per ton	\$42 per ton
Miscellaneous Rubble Debris	\$17 per ton	\$20 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