

NOTICE OF PUBLIC HEARING  
FREDERICK COUNTY, VIRGINIA

The Board of Supervisors of Frederick County invites comments on the Proposed Budget for the fiscal year ending June 30, 2021. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 25, 2020 at County Administration Office Building

For the purpose of the public hearing on March 25, 2020, written comments may be mailed to the Office of the County Administrator, 107 North Kent Street, Winchester, Virginia 22601, or may be presented to the Board at its public hearing. Anyone wishing to address the Board on March 25, 2020, is encouraged to call the County Administrator's office (665-5600) and have their name placed on a speaker list. 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 2020-2021 BUDGET

	ADOPTED 2019-2020	PROPOSED 2020-2021	DIFFERENCE
<b>GENERAL OPERATING FUND:</b>			
Revenue	190,546,413	202,766,659	12,220,246
Non-Revenue	7,000,000	3,715,900	-3,284,100
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TOTAL REVENUE - GENERAL OPERATING FUND	197,546,413	206,482,559	8,936,146
<b>GENERAL OPERATING FUND:</b>			
Expenditures	82,068,138	87,811,366	5,743,228
Transfer to Adult Detention Center	5,071,538	5,719,536	647,998
Transfer to Airport Operating	120,215	92,991	-27,224
Transfer to EDA Fund	593,057	614,301	21,244
Transfer to County Capital Fund	7,000,000	0	-7,000,000
Transfer to School Operating	86,445,165	91,442,934	4,997,769
Transfer to School Capital	0	3,715,900	3,715,900
Transfer to School Debt	16,248,300	17,085,531	837,231
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TOTAL EXPENDITURES - GENERAL OPERATING FUND	197,546,413	206,482,559	8,936,146
<b>NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:</b>			
Revenue	16,178,894	17,077,604	898,710
Non-Revenue	1,988,416	1,441,534	-546,882
Transfer from General Operating Fund	5,071,538	5,719,536	647,998
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TOTAL REVENUE - NRADC FUND	23,238,848	24,238,674	999,826
<b>NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:</b>			
Expenditures	23,238,848	24,238,674	999,826
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<b>FREDERICK-WINCHESTER LANDFILL FUND:</b>			
Revenue	7,972,793	8,373,924	401,131
Non-Revenue	2,494,860	1,273,430	-1,221,430
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TOTAL REVENUE - LANDFILL FUND	10,467,653	9,647,354	-820,299
<b>FREDERICK-WINCHESTER LANDFILL FUND:</b>			
Expenditures	10,467,653	9,647,354	-820,299
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<b>DIVISION OF COURT SERVICES FUND:</b>			
Revenue	551,634	483,524	-68,110
Non-Revenue	25,015	108,358	83,343
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TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	576,649	591,882	15,233

DIVISION OF COURT SERVICES FUND:

Expenditures	576,649	591,882	15,233
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	804,300	812,880	8,580
Non-Revenue	490,915	341,701	-149,214
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	1,295,215	1,154,581	-140,634
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	1,295,215	1,154,581	-140,634
AIRPORT OPERATING FUND:			
Revenue	1,636,341	1,812,006	175,665
Transfer from General Operating Fund	120,215	92,991	-27,224
TOTAL REVENUE - AIRPORT OPERATING FUND	1,756,556	1,904,997	148,441
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	1,756,556	1,904,997	148,441
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	779,998	779,998	0
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	779,998	779,998	0
EMS REVENUE RECOVERY FUND:			
Revenue	1,803,958	1,867,217	63,259
EMS REVENUE RECOVERY FUND:			
Expenditures	1,803,958	1,867,217	63,259
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	26,050	26,050	0
Non-Revenue	12,695	0	-12,695
Transfer from General Operating Fund	593,057	614,301	21,244
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	631,802	640,351	8,549
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	631,802	640,351	8,549
COUNTY CAPITAL FUND:			
Transfer from General Operating Fund	7,000,000	0	-7,000,000
TOTAL REVENUE - COUNTY CAPITAL FUND	7,000,000	0	-7,000,000
COUNTY CAPITAL FUND:			
Expenditures	3,000,000	0	-3,000,000
Transfer to School Capital Fund	4,000,000	0	-4,000,000
TOTAL EXPENDITURES - COUNTY CAPITAL FUND	7,000,000	0	-7,000,000
SCHOOL OPERATING FUND:			
Revenue	89,536,384	93,452,487	3,916,103
Transfer from General Operating Fund	86,445,165	91,442,934	4,997,769
TOTAL REVENUE - SCHOOL OPERATING FUND	175,981,549	184,895,421	8,913,872

SCHOOL OPERATING FUND:			
Expenditures	175,432,842	183,768,057	8,335,215
Transfer to School Nutrition Fund	15,000	30,000	15,000
Transfer to Textbook Fund	533,707	1,097,364	563,657
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TOTAL EXPENDITURES - SCHOOL OPERATING FUND	175,981,549	184,895,421	8,913,872
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SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	1,300,000	700,000	-600,000
Transfer from County Capital Fund	4,000,000	0	-4,000,000
Transfer from General Operating Fund	0	3,715,900	3,715,900
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TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	5,300,000	4,415,900	-884,100
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SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	5,300,000	4,415,900	-884,100
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SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,563,557	5,976,516	412,959
Non-Revenue	1,800,000	1,575,228	-224,772
Transfer from School Operating Fund	15,000	30,000	15,000
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TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	7,378,557	7,581,744	203,187
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SCHOOL NUTRITION SERVICES FUND:			
Expenditures	7,378,557	7,581,744	203,187
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SCHOOL DEBT SERVICE FUND:			
Revenue	455,287	574,642	119,355
Non-Revenue	23,282	297,059	273,777
Transfer from General Operating Fund	16,248,300	17,085,531	837,231
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TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	16,726,869	17,957,232	1,230,363
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SCHOOL DEBT SERVICE FUND:			
Expenditures	16,726,869	17,957,232	1,230,363
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SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	150,000	150,000	0
Non-Revenue	150,000	350,000	200,000
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TOTAL REVENUE - SCHOOL PRIVATE PURPOSE FUNDS	300,000	500,000	200,000
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SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	300,000	500,000	200,000
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SCHOOL TEXTBOOK FUND:			
Revenue	861,975	909,740	47,765
Non-Revenue	1,730,367	864,136	-866,231
Transfer from School Operating Fund	533,707	1,097,364	563,657
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TOTAL REVENUE - SCHOOL TEXTBOOK FUND	3,126,049	2,871,240	-254,809
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SCHOOL TEXTBOOK FUND:			
Expenditures	3,126,049	2,871,240	-254,809
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NREP OPERATING FUND:			
Revenue	5,685,540	5,951,913	266,373
Non-Revenue	300,000	300,000	0
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TOTAL REVENUE - NREP OPERATING FUND	5,985,540	6,251,913	266,373
NREP OPERATING FUND:			
Expenditures	5,985,540	6,241,913	256,373
Transfer to NREP Textbook Fund	0	10,000	10,000
TOTAL EXPENDITURES - NREP OPERATING FUND	5,985,540	6,251,913	266,373
NREP TEXTBOOK FUND:			
Non-Revenue	40,000	10,000	-30,000
Transfer from NREP Operating Fund	0	10,000	10,000
TOTAL REVENUE - NREP TEXTBOOK FUND	40,000	20,000	-20,000
NREP TEXTBOOK FUND:			
Expenditures	40,000	20,000	-20,000
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	463,535,656	475,401,063	11,865,407
Less Transfers Between Funds	120,026,982	119,808,557	-218,425
NET REVENUE - ALL FUNDS	343,508,674	355,592,506	12,083,832
TOTAL EXPENDITURES - ALL FUNDS	463,535,656	475,401,063	11,865,407
Less Transfers Between Funds	120,026,982	119,808,557	-218,425
NET EXPENDITURES - ALL FUNDS	343,508,674	355,592,506	12,083,832

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.61	\$0.66
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	\$0.66
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

The total value of real estate in Frederick County that is exempt from real estate taxes is \$1,190,285,700. At the proposed tax rate of \$0.66/\$100, the foregone tax would be \$7,855,885.62.

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%

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
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Street Light Fees

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

Sanitary Landfill Fees

	<u>Current</u>	<u>Proposed</u>
Commercial/Industrial	\$50 per ton	\$50 per ton
Construction Demolition Debris	\$45 per ton	\$45 per ton
Municipal Solid Waste	\$20 per ton	\$20 per ton
Municipal Sludge	\$38 per ton	\$38 per ton
Miscellaneous Rubble Debris	\$15 per ton	\$15 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