



AGENDA
BOARD OF SUPERVISORS
WEDNESDAY, APRIL 1, 2020
6:00 PM
BOARD MEETING ROOM
107 NORTH KENT STREET, WINCHESTER, VIRGINIA 22601

1. Call to Order

2. Work Session – Discussion of FY 20-21 Proposed Budget

- A. Budget Resolution**
- B. Scenario Page**
- C. Revenue Pie Chart**

- April 8, 2020 – FY 2021 Budget Adoption – 7:00 PM**
- April 9-10, 2020 – Tax Relief calculated**
- April 13, 2020 – COR sends tax book to Treasurer**
- April 14-24, 2020 – Treasurer prints tax bills for mailing**
- April 27, 2020 – Tax bills mailed**

3. Adjourn

FY 2020-2021 BUDGET RESOLUTION

WHEREAS a notice of public hearing and budget synopsis has been published and a public hearing held on March 25, 2020, in accordance with Title 15.2, Chapter 25, Section 15.2-2506, of the Code of Virginia, 1950 as amended.

THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Frederick, Virginia, that the budget for the 2020-2021 Fiscal Year as advertised in The Winchester Star on March 17, 2020, be hereby approved in the amount of \$474,258,302/~~\$465,623,302~~.

BE IT FURTHER RESOLVED that the County of Frederick budget for the 2020-2021 fiscal year be adopted and the funds appropriated as follows:

	<u>Resolution A</u>	<u>Resolution B</u>
	<u>\$0.66</u>	<u>\$0.61</u>
General Operating Fund	\$206,538,131	\$201,038,131
Regional Jail Fund	24,194,922	24,194,922
Landfill Fund	9,647,354	9,647,354
Division of Court Services Fund	591,882	591,882
Shawneeland Sanitary District Fund	0	0
Airport Operating Fund	1,904,997	1,904,997
Lake Holiday Sanitary District Fund	779,998	779,998
EMS Revenue Recovery Fund	1,867,217	1,867,217
Economic Development Authority Fund	640,351	640,351
School Operating Fund	184,895,421	181,760,421
School Debt Service Fund	17,957,232	17,957,232

School Capital Projects Fund	4,415,900	4,415,900
School Nutrition Services Fund	7,581,744	7,581,744
School Textbook Fund	2,871,240	2,871,240
NREP Operating Fund	6,251,913	6,251,913
NREP Textbook Fund	20,000	20,000
Consolidated Services/Maintenance Fund	3,600,000	3,600,000
School Private Purpose Funds	500,000	500,000

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, does herein adopt the tax rates for the 2020 assessment year as follows:

Property Taxes – Rates per \$100 of assessed value

\$0.66	\$0.61	Applied to real estate, including mobile homes
\$4.86		Applied to personal property including business equipment
\$2.25		Applied to personal property on one vehicle to volunteer firefighters that are approved and registered with the Frederick County Fire and Rescue Department
\$0.01		Applied to aircraft
Zero tax		Applied to antique vehicles and mopeds
\$2.00		On declining values to be applied to machinery and tools. The declining values are 60% for year one, 50% for year two, 40% for year three, and 30% for year four and all subsequent years.
\$2.00		On apportioned percentage of book values to be applied to Contract Classified Vehicles and equipment

Business and Professional Occupational License Rates

Contractors	\$0.16 per \$100 of gross receipts
Retail	\$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 and all other businesses and occupations not specifically listed or exempted in the County Code	\$0.36 per \$100 of gross receipts
Wholesale	\$0.05 per \$100 of purchases

The tax rates for other businesses and occupations specifically listed in the County Code are also unchanged.

Other General Taxes

Meals tax	4% of gross receipts
Transient Occupancy tax	3.5% of gross receipts
Vehicle License Taxes	\$25 per vehicle and \$10 per motorcycle

Sanitary Landfill Fees

\$50	Per ton for commercial/industrial
\$45	Per ton for construction demolition debris
\$20	Per ton for municipal waste
\$38	Per ton for municipal sludge
\$15	Per ton for Miscellaneous Rubble Debris

Shawneeland Sanitary District Taxes

\$190	Unimproved Lots
\$660	Improved Lots

Lake Holiday Sanitary District Taxes

\$678	Buildable Lots
\$264	Unbuildable Lots

Lots owned by Lake Holiday Country Club, Inc.

\$0	Buildable Lots and Unbuildable Lots
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Star Fort Subdivision Taxes/Fees

\$60 Per Lot

Street Light Fees

Oakdale Crossing \$40 annually

Fredericktowne \$42.50 annually

Green Acres \$25 annually

BE IT FURTHER RESOLVED that appropriations are hereby authorized for the central stores fund, special welfare fund, comprehensive services fund, county health insurance fund, school health insurance fund, length of service fund, special grant awards fund, employee benefits fund, maintenance insurance fund, development project fund, sales tax fund, commonwealth sales tax fund, unemployment compensation fund, Forfeited Assets Program, Four-For-Life Funds, Fire Programs, and Economic Incentive funds equal to the total cash balance on hand at July 1, 2020, plus the total amount of receipts for the fiscal year 2020-2021. The County Capital Fund and Fire Company Capital appropriation will include the current year appropriation plus any unused funds at the end of the fiscal year 2020. The County Capital appropriation shall include funds transferred to other capital funds for classification purposes.

BE IT FURTHER RESOLVED that funding for all outstanding encumbrances at June 30, 2020, are re-appropriated to the 2020-2021 fiscal year to the same department and account for which they are encumbered in the 2019-2020 fiscal year.

BE IT FURTHER RESOLVED that the construction fund projects are appropriated as a carryforward in the amount that equals the approved original project cost, less expenditures and encumbrances through June 30, 20120.

BE IT FURTHER RESOLVED that the budget for Shawneeland Sanitary District will be appropriated at a later date and is not included in this budget resolution.

PROPOSED

Scenario A - Traditional Allocation (Allocates 43% of Growth)	3.8 million	Scenario B - Non-Traditional Allocation (Allocates 100% of Growth)	6.5 million	Scenario C - Traditional Allocation (Allocates 43% of growth and 43% .05 tax increase)	6.1 million	Scenario D - Non-Traditional Allocation (Allocates 100% of growth and 43% .05 tax increase)	8.8 million	Scenario E -Traditional Allocation (Allocates 43% of growth and 43% .04 tax increase)	5.7 million
Funded		Funded		Funded		Funded		Funded	
VRS rate increase	0.7	VRS rate increase	0.7	VRS rate increase	0.7	VRS rate increase	0.7	VRS rate increase	0.7
3% Health Insurance Increase	0.3	3% Health Insurance Increase	0.3	3% Health Insurance Increase	0.3	3% Health Insurance Increase	0.3	3% Health Insurance Increase	0.3
2% Merit/Cola Increase	1.0	3% Merit/Cola Increase	1.5	3% Merit/Cola Increase	1.5	3% Merit/Cola Increase	1.5	3% Merit/Cola Increase	1.5
NG 911 Increase	0.1	NG 911 Increase	0.1	NG 911 Increase	0.1	NG 911 Increase	0.1	NG 911 Increase	0.1
Foster Care/Adoption	0.3	Foster Care/Adoption	0.3	Foster Care/Adoption	0.3	Foster Care/Adoption	0.3	Foster Care/Adoption	0.3
Homeland Security Grant	0.1	Homeland Security Grant	0.1	Homeland Security Grant	0.1	Homeland Security Grant	0.1	Homeland Security Grant	0.1
Sheriff Taser/Body Cam Contracts	0.2	Sheriff Taser/Body Cam Contracts	0.2	Sheriff Taser/Body Cam Contracts	0.2	Sheriff Taser/Body Cam Contracts	0.2	Sheriff Taser/Body Cam Contracts	0.2
Basic Rec PT staff at Jordan Springs	0.2	Basic Rec PT staff at Jordan Springs	0.2	Basic Rec PT staff at Jordan Springs	0.2	Basic Rec PT staff at Jordan Springs	0.2	Basic Rec PT staff at Jordan Springs	0.2
IT Deputy Director/Security	0.1	IT Deputy Director/Security	0.1	IT Deputy Director/Security	0.1	IT Deputy Director/Security	0.1	IT Deputy Director/Security	0.1
Detention Facility Funding Increase	0.6	Detention Facility Funding Increase	0.6	Detention Facility Funding Increase	0.6	Detention Facility Funding Increase	0.6	Detention Facility Funding Increase	0.6
Contractual Services - Sunnyside	0.1	Contractual Services - Sunnyside	0.1	Contractual Services - Sunnyside	0.1	Contractual Services - Sunnyside	0.1	Contractual Services - Sunnyside	0.1
Environmental Inspector	0.1	Environmental Inspector	0.1	Environmental Inspector	0.1	Environmental Inspector	0.1	Environmental Inspector	0.1
		Increase in Hauling/Recycling Contract	0.3	Increase in Hauling/Recycling Contract	0.3	Increase in Hauling/Recycling Contract	0.3	Increase in Hauling/Recycling Contract	0.3
		Property Tax Relief	0.1	Property Tax Relief	0.1	Property Tax Relief	0.1	Property Tax Relief	0.1
		Outside Agency Increases	0.1	Outside Agency Increases	0.1	Outside Agency Increases	0.1	Outside Agency Increases	0.1
		SRO - Jordan Springs	0.1	SRO - Jordan Springs	0.1	SRO - Jordan Springs	0.1	SRO - Jordan Springs	0.1
		IT Switches/Backup	0.1	IT Switches/Backup	0.1	IT Switches/Backup	0.1	IT Switches/Backup	0.1
		6 FF/EMT's (10/20 Hire)	0.4	6 FF/EMT's (10/20 Hire)	0.4	6 FF/EMT's (10/20 Hire)	0.4	6 FF/EMT's (10/20 Hire)	0.4
		BUDGET DIFFERENCES		BUDGET DIFFERENCES		BUDGET DIFFERENCES		BUDGET DIFFERENCES	
		Contingency Funding	0.3	Contingency Funding	0.3	Contingency Funding	0.8	Contingency Funding	0
		Sheriff - Investigator/Deputy	0.2	Sheriff - Investigator/Deputy	0.2	Sheriff - Investigator/Deputy	0.2	Sheriff - Investigator/Deputy	0.2
		Network Monitoring	0.1	Network Monitoring	0.1	Network Monitoring	0.1	Network Monitoring	0.1
		DSS Benefit Manager	0.1	DSS Benefit Manager	0.1	DSS Benefit Manager	0.1		
		3 Additional Deputies/Investigator (10/20 Hire date)	0.4			4 Additional Deputies	0.6		
						Replacement Vehicles/Capital	1.6		
	3.8		6.5		6.1		8.8		5.7
Positions		Positions		Positions		Positions		Positions	
37 Positions Requested 2 Positions Funded		37 Positions Requested 14 Positions Funded		37 Positions Requested 11 Positions Funded		37 Positions Requested 15 Positions Funded		37 Positions Requested 10 Positions Funded	
Capital 15.3 Million Requested		Capital 15.3 Million Requested		Capital 15.3 Million Requested		Capital 15.3 Million Requested		Capital 15.3 Million Requested	
Only Fund 6.38 million for Radios out of Capital Fund		Only Fund 6.38 million for Radios out of Capital Fund		Only Fund 6.38 million for Radios out of Capital Fund		Fund 6.38 million for Radios out of Capital Fund Fund 1.6 million for Replacement Vehicles/Capital - Operating Budget		Fund 6.38 million for Radios out of Capital Fund	
Remove		Remove		Remove		Remove		Remove	
None		Outside Agency	0.1	Outside Agency	0.1	Outside Agency	0.1	Outside Agency	0.1
		Reduce Contingency	0.1	Change Hire date on FF/EMT	0.2	Change Hire date on FF/EMT	0.2	Contingency	0.1
		Change Hire date on FF/EMT	0.2						
Other Changes		Other Changes		Other Changes		Other Changes		Other Changes	
Increase Inspection Fees	0.1	Increase Inspection Fees	0.1	Increase Inspection Fees	0.1	Increase Inspection Fees	0.1	Increase Inspection Fees	0.1
Added		Added		Added		Added		Added	
Environmental Inspector	0.1	3 Additional Deputies (10/20 Hire Date)	0.4	Sheriff/Investigator	0.2	Contingency	0.4	Added 2 Firefighters and change Hire Date	0.0
		DSS Benefits Manager	0.1	Network Monitoring	0.1			Network Monitoring	0.1
				DSS Benefits Manager	0.1			Added Sheriff - Investigator/Deputy	0.2
Increased School Funding		Increased School Funding		Increased School Funding		Increased School Funding		Increased School Funding	
\$2.7 Million		None		\$5.8 Million		\$3.1 Million		\$5.2 Million	

FY 2020 Adopted General Fund Revenue

\$343,508,674

