

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

7:00 p.m., Wednesday, March 22, 2023 at County Administration Office Building

For the purpose of the public hearing on the Proposed Budget for the fiscal year ending June 30, 2024, comments may be presented either in person to the Board at its public hearing on March 22, 2023 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 2023-2024 BUDGET

	ADOPTED 2022-2023	PROPOSED 2023-2024	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	232,532,809	252,474,613	19,941,804
TOTAL REVENUE - GENERAL OPERATING FUND	232,532,809	252,474,613	19,941,804
GENERAL OPERATING FUND:			
Expenditures	103,015,187	116,237,943	13,222,756
Transfer to Adult Detention Center	7,258,753	7,663,639	404,886
Transfer to Airport Operating	56,250	42,589	-13,661
Transfer to EDA Fund	688,409	735,368	46,959
Transfer to Transportation Projects Fund	7,983,875	5,041,046	-2,942,829
Transfer to School Operating	95,453,417	104,677,110	9,223,693
Transfer to School Debt	18,076,918	18,076,918	0
TOTAL EXPENDITURES - GENERAL OPERATING FUND	232,532,809	252,474,613	19,941,804
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	18,902,194	19,355,763	453,569
Non-Revenue	1,130,400	1,911,500	781,100
Transfer from General Operating Fund	7,258,753	7,663,639	404,886
TOTAL REVENUE - NRADC FUND	27,291,347	28,930,902	1,639,555
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	27,291,347	28,930,902	1,639,555
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	9,127,512	9,668,192	540,680
Non-Revenue	4,051,983	583,247	-3,468,736
TOTAL REVENUE - LANDFILL FUND	13,179,495	10,251,439	-2,928,056
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	13,179,495	10,251,439	-2,928,056
DIVISION OF COURT SERVICES FUND:			
Revenue	407,330	617,918	210,588
Non-Revenue	52,918	0	-52,918
TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	460,248	617,918	157,670
DIVISION OF COURT SERVICES FUND:			
Expenditures	460,248	617,918	157,670

SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	844,400	857,600	13,200
Non-Revenue	95,482	67,504	-27,978
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	939,882	925,104	-14,778
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	939,882	925,104	-14,778
AIRPORT OPERATING FUND:			
Revenue	2,372,608	2,932,222	559,614
Transfer from General Operating Fund	56,250	42,589	-13,661
TOTAL REVENUE - AIRPORT OPERATING FUND	2,428,858	2,974,811	545,953
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,428,858	2,974,811	545,953
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	781,823	781,763	-60
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	781,823	781,763	-60
EMS REVENUE RECOVERY FUND:			
Revenue	2,209,014	2,506,645	297,631
EMS REVENUE RECOVERY FUND:			
Expenditures	2,209,014	2,506,645	297,631
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	26,050	26,050	0
Transfer from General Operating Fund	688,409	735,368	46,959
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	714,459	761,418	46,959
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	714,459	761,418	46,959
TRANSPORTATION PROJECTS FUND:			
Transfer from School Debt Service Fund	867,883	0	-867,883
Transfer from General Operating Fund	7,983,875	5,041,046	-2,942,829
TOTAL REVENUE - TRANSPORTATION PROJECTS FUND	8,851,758	5,041,046	-3,810,712
TRANSPORTATION PROJECTS FUND:			
Expenditures	8,851,758	5,041,046	-3,810,712
SCHOOL OPERATING FUND:			
Revenue	122,031,027	124,906,849	2,875,822
Transfer from General Operating Fund	95,453,417	104,677,110	9,223,693
TOTAL REVENUE - SCHOOL OPERATING FUND	217,484,444	229,583,959	12,099,515
SCHOOL OPERATING FUND:			
Expenditures	216,697,948	228,539,695	11,841,747
Transfer to School Debt Service Fund	0	226,069	226,069
Transfer to School Nutrition Fund	30,000	60,000	30,000

Transfer to Textbook Fund	756,496	758,195	1,699
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	217,484,444	229,583,959	12,099,515
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	2,000,000	1,000,000	-1,000,000
Revenue	5,289,392	0	-5,289,392
TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	7,289,392	1,000,000	-6,289,392
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	7,289,392	1,000,000	-6,289,392
SCHOOL NUTRITION SERVICES FUND:			
Revenue	6,207,000	7,500,885	1,293,885
Non-Revenue	3,822,529	4,035,462	212,933
Transfer from School Operating Fund	30,000	60,000	30,000
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	10,059,529	11,596,347	1,536,818
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	10,059,529	11,596,347	1,536,818
SCHOOL DEBT SERVICE FUND:			
Revenue	558,706	624,212	65,506
Non-Revenue	32,999	0	-32,999
Transfer from School Operating Fund	0	226,069	226,069
Transfer from General Operating Fund	18,076,918	18,076,918	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	18,668,623	18,927,199	258,576
SCHOOL DEBT SERVICE FUND:			
Expenditures	17,800,740	18,927,199	1,126,459
Transfer to Transportation Projects Fund	867,883	0	-867,883
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	18,668,623	18,927,199	258,576
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	150,000	150,000	0
Non-Revenue	525,000	525,000	0
TOTAL REVENUE - SCHOOL PRIVATE PURPOSE FUNDS	675,000	675,000	0
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	675,000	675,000	0
SCHOOL TEXTBOOK FUND:			
Revenue	1,081,848	1,084,252	2,404
Non-Revenue	1,246,433	1,546,946	300,513
Transfer from School Operating Fund	756,496	758,195	1,699
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	3,084,777	3,389,393	304,616
SCHOOL TEXTBOOK FUND:			
Expenditures	3,084,777	3,389,393	304,616
NREP OPERATING FUND:			
Revenue	6,116,223	6,907,583	791,360
Non-Revenue	300,000	300,000	0

TOTAL REVENUE - NREP OPERATING FUND	<u>6,416,223</u>	<u>7,207,583</u>	<u>791,360</u>
NREP OPERATING FUND:			
Expenditures	6,406,223	7,207,583	801,360
Transfer to NREP Textbook Fund	<u>10,000</u>	<u>0</u>	<u>-10,000</u>
TOTAL EXPENDITURES - NREP OPERATING FUND	<u>6,416,223</u>	<u>7,207,583</u>	<u>791,360</u>
NREP TEXTBOOK FUND:			
Non-Revenue	10,000	20,000	10,000
Transfer from NREP Operating Fund	<u>10,000</u>	<u>0</u>	<u>-10,000</u>
TOTAL REVENUE - NREP TEXTBOOK FUND	<u>20,000</u>	<u>20,000</u>	<u>0</u>
NREP TEXTBOOK FUND:			
Expenditures	<u>20,000</u>	<u>20,000</u>	<u>0</u>
CONSOLIDATED SERVICES FUND:			
Revenue	<u>4,000,000</u>	<u>4,500,000</u>	<u>500,000</u>
CONSOLIDATED SERVICES FUND:			
Expenditures	<u>4,000,000</u>	<u>4,500,000</u>	<u>500,000</u>
TOTAL REVENUE - ALL FUNDS	557,087,681	582,165,140	25,077,459
Less Transfers Between Funds	<u>131,182,001</u>	<u>137,280,934</u>	<u>6,098,933</u>
NET REVENUE - ALL FUNDS	<u>425,905,680</u>	<u>444,884,206</u>	<u>18,978,526</u>
TOTAL EXPENDITURES - ALL FUNDS	557,087,681	582,165,140	25,077,459
Less Transfers Between Funds	<u>131,182,001</u>	<u>137,280,934</u>	<u>6,098,933</u>
NET EXPENDITURES - ALL FUNDS	<u>425,905,680</u>	<u>444,884,206</u>	<u>18,978,526</u>

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.61	\$0.61
Personal Property	\$4.23	\$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	\$0.61	\$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
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The total value of real estate in Frederick County that is exempt from real estate taxes is \$1,369,263,000. At the proposed tax rate of \$0.61/\$100, the foregone tax would be \$8,352,504.30.

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
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Street Light Fees

Oakdale Crossing	\$35 Annually	\$35 Annually
Fredericktowne	\$42.50 Annually	\$45.00 Annually
Green Acres	\$24 Annually	\$25 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