

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

7:00 p.m., Wednesday, March 26, 2025 at County Administration Office Building

For the purpose of the public hearing on the Proposed Budget for the fiscal year ending June 30, 2026, comments may be presented either in person to the Board at its public hearing on March 26, 2025 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 2025-2026 BUDGET

	ADOPTED 2024-2025	PROPOSED 2025-2026	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	250,631,412	263,855,589	13,224,177
Transfer from County Capital Fund	5,672,056	3,955,775	-1,716,281
TOTAL REVENUE - GENERAL OPERATING FUND	256,303,468	267,811,364	11,507,896
GENERAL OPERATING FUND:			
Expenditures	114,659,506	122,808,830	8,149,324
Capital Expenditures	5,672,056	3,955,775	-1,716,281
Transfer to Adult Detention Center Fund	7,238,116	6,644,578	-593,538
Transfer to Airport Operating Fund	32,725	22,330	-10,395
Transfer to Airport Capital Fund	150,885	158,795	7,910
Transfer to EDA Fund	726,152	745,601	19,449
Transfer to School Operating Fund	109,747,110	113,873,537	4,126,427
Transfer to School Debt Fund	18,076,918	19,601,918	1,525,000
TOTAL EXPENDITURES - GENERAL OPERATING FUND	256,303,468	267,811,364	11,507,896
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	20,667,181	21,443,452	776,271
Non-Revenue	1,510,700	2,506,000	995,300
Transfer from General Operating Fund	7,238,116	6,644,578	-593,538
TOTAL REVENUE - NRADC FUND	29,415,997	30,594,030	1,178,033
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	29,415,997	30,594,030	1,178,033
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	10,933,092	13,287,058	2,353,966
Non-Revenue	910,431	547,436	-362,995
TOTAL REVENUE - LANDFILL FUND	11,843,523	13,834,494	1,990,971
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	11,843,523	13,834,494	1,990,971
DIVISION OF COURT SERVICES FUND:			
Revenue	603,155	651,260	48,105
Non-Revenue	19,943	0	-19,943
TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	623,098	651,260	28,162

DIVISION OF COURT SERVICES FUND:

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Expenditures	623,098	651,260	28,162
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	868,160	870,800	2,640
Non-Revenue	561,410	324,203	-237,207
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	1,429,570	1,195,003	-234,567
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	1,429,570	1,195,003	-234,567
AIRPORT AUTHORITY OPERATING FUND:			
Revenue	2,879,024	3,014,872	135,848
Transfer from General Operating Fund	32,725	22,330	-10,395
TOTAL REVENUE - AIRPORT OPERATING FUND	2,911,749	3,037,202	125,453
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,911,749	3,037,202	125,453
AIRPORT AUTHORITY CAPITAL FUND:			
Revenue	25,418,472	10,233,905	-15,184,567
Transfer from General Operating Fund	150,885	158,795	7,910
TOTAL REVENUE - AIRPORT AUTHORITY CAPITAL FUND	25,569,357	10,392,700	-15,176,657
AIRPORT AUTHORITY CAPITAL FUND:			
Expenditures	25,569,357	10,392,700	-15,176,657
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	1,744,578	0	-1,744,578
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	1,744,578	0	-1,744,578
EMS REVENUE RECOVERY FUND:			
Revenue	2,624,594	2,738,362	113,768
EMS REVENUE RECOVERY FUND:			
Expenditures	2,624,594	2,738,362	113,768
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	27,290	27,290	0
Transfer from General Operating Fund	726,152	745,601	19,449
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	753,442	772,891	19,449
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	753,442	772,891	19,449
TRANSPORTATION PROJECTS FUND:			
Transfer from County Capital Fund	3,200,000	7,000,000	3,800,000
TOTAL REVENUE - TRANSPORTATION PROJECTS FUND	3,200,000	7,000,000	3,800,000
TRANSPORTATION PROJECTS FUND:			
Expenditures	3,200,000	7,000,000	3,800,000

COUNTY CAPITAL FUND:			
Non-Revenue	14,222,056	14,955,775	733,719
COUNTY CAPITAL FUND:			
Transfer to General Operating Fund	5,672,056	3,955,775	-1,716,281
Transfer to School Operating Fund	0	0	0
Transfer to School Capital Fund	3,000,000	4,000,000	1,000,000
Transfer to School Debt Service Fund	2,350,000	0	-2,350,000
Transfer to Transportation Fund	3,200,000	7,000,000	3,800,000
TOTAL EXPENDITURES - COUNTY CAPITAL FUND	14,222,056	14,955,775	733,719
SCHOOL OPERATING FUND:			
Revenue	128,576,726	137,748,309	9,171,583
Transfer from Capital Fund	0	0	0
Transfer from General Operating Fund	109,747,110	113,873,537	4,126,427
TOTAL REVENUE - SCHOOL OPERATING FUND	238,323,836	251,621,846	13,298,010
SCHOOL OPERATING FUND:			
Expenditures	236,379,239	249,553,451	13,174,212
Transfer to School Debt Service Fund	0	0	0
Transfer to School Nutrition Fund	1,000,000	1,100,000	100,000
Transfer to Textbook Fund	944,597	968,395	23,798
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	238,323,836	251,621,846	13,298,010
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	1,000,000	1,000,000	0
Transfer from County Capital Fund	3,000,000	4,000,000	1,000,000
TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	4,000,000	5,000,000	1,000,000
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	4,000,000	5,000,000	1,000,000
SCHOOL NUTRITION SERVICES FUND:			
Revenue	7,099,483	8,714,479	1,614,996
Non-Revenue	3,222,274	2,845,479	-376,795
Transfer from School Operating Fund	1,000,000	1,100,000	100,000
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	11,321,757	12,659,958	1,338,201
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	11,321,757	12,659,958	1,338,201
SCHOOL DEBT SERVICE FUND:			
Revenue	565,475	552,181	-13,294
Transfer from School Operating Fund	0	0	0
Transfer from General Operating Fund	18,076,918	19,601,918	1,525,000
Transfer from County Capital Fund	2,350,000	0	-2,350,000
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	20,992,393	20,154,099	-838,294
SCHOOL DEBT SERVICE FUND:			
Expenditures	20,992,393	20,154,099	-838,294
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	450,000	525,000	75,000
Non-Revenue	550,000	775,000	225,000

TOTAL REVENUE - SCHOOL PRIVATE PURPOSE FUNDS	1,000,000	1,300,000	300,000
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	1,000,000	1,300,000	300,000
SCHOOL TEXTBOOK FUND:			
Revenue	1,406,992	1,440,525	33,533
Non-Revenue	2,758,485	4,272,190	1,513,705
Transfer from School Operating Fund	944,597	968,395	23,798
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	5,110,074	6,681,110	1,571,036
SCHOOL TEXTBOOK FUND:			
Expenditures	5,110,074	6,681,110	1,571,036
NREP OPERATING FUND:			
Revenue	7,633,933	7,220,812	-413,121
Non-Revenue	55,300	300,000	244,700
TOTAL REVENUE - NREP OPERATING FUND	7,689,233	7,520,812	-168,421
NREP OPERATING FUND:			
Expenditures	7,669,233	7,520,812	-148,421
Transfer to NREP Textbook Fund	20,000	0	-20,000
TOTAL EXPENDITURES - NREP OPERATING FUND	7,689,233	7,520,812	-168,421
NREP TEXTBOOK FUND:			
Non-Revenue	0	20,000	20,000
Transfer from NREP Operating Fund	20,000	0	-20,000
TOTAL REVENUE - NREP TEXTBOOK FUND	20,000	20,000	0
NREP TEXTBOOK FUND:			
Expenditures	20,000	20,000	0
CONSOLIDATED SERVICES FUND:			
Revenue	5,500,000	3,000,000	-2,500,000
CONSOLIDATED SERVICES FUND:			
Expenditures	5,500,000	3,000,000	-2,500,000
TOTAL REVENUE - ALL FUNDS	644,598,725	660,940,906	16,342,181
Less Transfers Between Funds	152,158,559	158,070,929	5,912,370
NET REVENUE - ALL FUNDS	492,440,166	502,869,977	10,429,811
TOTAL EXPENDITURES - ALL FUNDS	644,598,725	660,940,906	16,342,181
Less Transfers Between Funds	152,158,559	158,070,929	5,912,370
NET EXPENDITURES - ALL FUNDS	492,440,166	502,869,977	10,429,811

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.51	\$0.48
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	\$0.48
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 \$1,505,476,594. At the proposed tax rate of \$0.48/\$100, the foregone tax would be \$7,226,287.65.

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

Star Fort Subdivision Taxes/Fees

\$60 per lot	\$60 per lot
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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	\$55 per ton	\$64 per ton
Construction Demolition Debris	\$50 per ton	\$58 per ton
Municipal Solid Waste	\$24 per ton	\$28 per ton
Municipal Sludge	\$42 per ton	\$44 per ton
Miscellaneous Rubble Debris	\$20 per ton	\$58 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