

FY 2025-2026 BUDGET RESOLUTION

WHEREAS a notice of public hearing and budget synopsis has been published and a public hearing held on March 26, 2025, 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 2025-2026 Fiscal Year as advertised in The Winchester Star on March 18, 2025, be hereby approved in the amount of \$664,225,268.

BE IT FURTHER RESOLVED that the County of Frederick budget for the 2025-2026 fiscal year be adopted and the funds appropriated as follows:

General Operating Fund	\$267,811,364
Regional Jail Fund	30,594,030
Landfill Fund	13,834,494
Division of Court Services Fund	651,260
Shawneeland Sanitary District Fund	1,195,003
Airport Authority Operating Fund	3,037,202
Airport Authority Capital Fund	10,392,700
EMS Revenue Recovery Fund	2,738,362
Economic Development Authority Fund	772,891
Transportation Projects Fund	7,000,000
County Capital Fund	14,955,775
School Operating Fund	254,906,208
School Debt Service Fund	20,154,099

School Capital Projects Fund	5,000,000
School Nutrition Services Fund	12,659,958
NREP Operating Fund	7,520,812
NREP Textbook Fund	20,000
Consolidated Services/Maintenance Fund	3,000,000
School Private Purpose Funds	1,300,000
School Textbook Fund	6,681,110

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, does herein adopt the tax rates for the 2025 assessment year as follows:

Property Taxes – Rates per \$100 of assessed value

\$0.48	Applied to real estate, including mobile homes
\$4.23	Applied to personal property and business use vehicles
\$4.86	Applied to business equipment assessed at 30% of original cost
\$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
\$1.25	Computer Equipment & Peripherals used in a Data Center. The declining values are 50% for year one, 35% for year two, 20% for year three, 10% for year four and 5% for year 5 and subsequent years.

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

\$64	Per ton for commercial/industrial
\$58	Per ton for construction demolition debris
\$28	Per ton for municipal waste

\$44	Per ton for municipal sludge
\$58	Per ton for Miscellaneous Rubble Debris

Shawneeland Sanitary District Taxes

\$190	Unimproved Lots
\$660	Improved Lots

Star Fort Subdivision Taxes/Fees

\$60 Per Lot

Street Light Fees

Oakdale Crossing \$35 annually

Fredericktowne \$45 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, public schools grant fund, employee benefits fund, maintenance insurance fund, development project/transportation fund, sales tax fund, commonwealth sales tax fund, unemployment compensation fund, Forfeited Assets Program, Four-For-Life Funds, Fire Programs, Peg funds, and Economic Incentive funds equal to the total cash balance on hand at July 1, 2025, plus the total amount of receipts for the fiscal year 2025-2026, The County Capital Fund, Airport Capital Fund and Fire Company Capital appropriation will include the current year appropriation plus any unused funds at the end of the fiscal year 2025. The County Capital appropriation shall include funds transferred from and to other capital funds for classification and policy purposes.

BE IT FURTHER RESOLVED that funding for all outstanding encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same department and account for which they are encumbered in the 2024-2025 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, 2025.

Adopted this 9th day of April 2025 by the following recorded vote:

Josh Ludwig, Chairman	No	John Jewell	Aye
Heather H. Lockridge	Aye	Robert W. Wells	Aye
Blaine P. Dunn	No	Robert Liero	Aye
Judith McCann-Slaughter	Aye		

A COPY ATTEST



Michael Bollhoefer
Frederick County Administrator