



AGENDA

**FREDERICK COUNTY BOARD OF SUPERVISORS
WEDNESDAY, MARCH 13, 2019
5:00 P.M. – BUDGET WORK SESSION
BOARD ROOM, COUNTY ADMINISTRATION BUILDING
107 NORTH KENT STREET, WINCHESTER, VIRGINIA**

5:00 P.M. – Budget Work Session Call to Order

1. FY 2019-2020 Budget Scenario
2. FY 2019-2020 Budget Public Hearing Advertisement

Adjourn

Funding Scenario Recap

General Fund

Capital Items/Projects Funded in Capital Fund \$1,600,000
 (Reduced by \$200,000 IT Switch funded in current year)

No outside agency increases except:
 Health Department
 Northwestern Community Services
 Handley Library
 LFCC
 NSV Regional Commission

Merit/COLA Increase 4% \$2,100,000

Health insurance renewal 15%. Plan changes proposed to reduce to budgeted 10% \$706,000

<u>New Position Funding (Prioritized):</u>	<u>Cost Each</u>
Assistant Chief	\$142,663
6 Firefighter/EMT	\$518,634
9 SRO's	\$1,079,370
CPS Supervisor	\$108,017
Public Safety Communications Operations Supr.	\$84,260
Supervisor -Family Services	\$88,231
Purchasing Manager	\$95,530
Deputy County Administrator	\$154,120
Receptionist (PT)	\$16,298
GIS Paid Intern (PT)	\$7,974

Only Fund Balance Funding is a transfer to County Capital Fund \$7,000,000

School Operating Fund

Transfer increase from General Fund \$4,070,491

School Capital Fund

Transfer from County Capital Fund to School Capital Fund \$4,000,000

School Debt Fund

Transfer increase from General Fund \$1,712,480

Contingency Funds

General Fund \$736,136

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, 2020. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 27, 2019 at County Administration Office Building

For the purpose of the public hearing on March 27, 2019, 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 27, 2019, 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 2019-2020 BUDGET

	ADOPTED 2018-2019	PROPOSED 2019-2020	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	179,503,228	190,546,413	11,043,185
Non-Revenue	1,965,000	7,000,000	5,035,000
TOTAL REVENUE - GENERAL OPERATING FUND	181,468,228	197,546,413	16,078,185
GENERAL OPERATING FUND:			
Expenditures	75,869,389	81,733,138	5,863,749
Board of Supervisors Contingency	430,000	335,000	-95,000
Transfer to Adult Detention Center	5,266,848	5,071,538	-195,310
Transfer to Airport Operating	120,215	120,215	0
Transfer to EDA Fund	571,282	593,057	21,775
Transfer to County Capital Fund	0	7,000,000	7,000,000
Transfer to School Operating	82,374,674	86,445,165	4,070,491
Transfer to School Capital	2,300,000	0	-2,300,000
Transfer to School Debt	14,535,820	16,248,300	1,712,480
TOTAL EXPENDITURES - GENERAL OPERATING FUND	181,468,228	197,546,413	16,078,185
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	16,205,919	16,178,894	-27,025
Non-Revenue	1,316,409	1,988,416	672,007
Transfer from General Operating Fund	5,266,848	5,071,538	-195,310
TOTAL REVENUE - NRADC FUND	22,789,176	23,238,848	449,672
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	22,789,176	23,238,848	449,672
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	7,471,939	7,972,793	500,854
Non-Revenue	30,199	2,435,595	2,405,396
TOTAL REVENUE - LANDFILL FUND	7,502,138	10,408,388	2,906,250
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	7,502,138	10,408,388	2,906,250
DIVISION OF COURT SERVICES FUND:			
Revenue	551,634	551,634	0
Non-Revenue	10,714	25,015	14,301
TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	562,348	576,649	14,301

DIVISION OF COURT SERVICES FUND:			
Expenditures	562,348	576,649	14,301
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	707,260	804,300	97,040
Non-Revenue	377,831	490,915	113,084
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	1,085,091	1,295,215	210,124
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	1,085,091	1,295,215	210,124
AIRPORT OPERATING FUND:			
Revenue	1,526,227	1,636,341	110,114
Transfer from General Operating Fund	120,215	120,215	0
TOTAL REVENUE - AIRPORT OPERATING FUND	1,646,442	1,756,556	110,114
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	1,646,442	1,756,556	110,114
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	1,522,400	1,803,958	281,558
EMS REVENUE RECOVERY FUND:			
Expenditures	1,522,400	1,803,958	281,558
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	24,050	26,050	2,000
Non-Revenue	8,151	12,695	4,544
Transfer from General Operating Fund	571,282	593,057	21,775
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	603,483	631,802	28,319
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	603,483	631,802	28,319
COUNTY CAPITAL FUND:			
Transfer from General Operating Fund	0	7,000,000	7,000,000
TOTAL REVENUE - COUNTY CAPITAL FUND	0	7,000,000	7,000,000
COUNTY CAPITAL FUND:			
Expenditures	0	3,000,000	3,000,000
Transfer to School Capital Fund	0	4,000,000	4,000,000
TOTAL EXPENDITURES - COUNTY CAPITAL FUND	0	7,000,000	7,000,000
SCHOOL OPERATING FUND:			
Revenue	86,081,006	89,536,384	3,455,378
Transfer from General Operating Fund	82,374,674	86,445,165	4,070,491
TOTAL REVENUE - SCHOOL OPERATING FUND	168,455,680	175,981,549	7,525,869

SCHOOL OPERATING FUND:			
Expenditures	167,912,382	175,432,842	7,520,460
Transfer to School Nutrition Fund	7,000	15,000	8,000
Transfer to Textbook Fund	536,298	533,707	-2,591
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TOTAL EXPENDITURES - SCHOOL OPERATING FUND	168,455,680	175,981,549	7,525,869
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SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	1,000,000	1,300,000	300,000
Transfer from General Operating Fund	2,300,000	0	-2,300,000
Transfer from County Capital Fund	0	4,000,000	4,000,000
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TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	3,300,000	5,300,000	2,000,000
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SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	3,300,000	5,300,000	2,000,000
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SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,317,512	5,563,557	246,045
Non-Revenue	2,675,981	1,800,000	-875,981
Transfer from School Operating Fund	7,000	15,000	8,000
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TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	8,000,493	7,378,557	-621,936
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SCHOOL NUTRITION SERVICES FUND:			
Expenditures	8,000,493	7,378,557	-621,936
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SCHOOL DEBT SERVICE FUND:			
Revenue	418,662	455,287	36,625
Non-Revenue	11,923	23,282	11,359
Transfer from General Operating Fund	14,535,820	16,248,300	1,712,480
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TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	14,966,405	16,726,869	1,760,464
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SCHOOL DEBT SERVICE FUND:			
Expenditures	14,966,405	16,726,869	1,760,464
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SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	300,000	300,000	0
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SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	300,000	300,000	0
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SCHOOL TEXTBOOK FUND:			
Revenue	851,030	861,975	10,945
Non-Revenue	2,873,709	1,730,367	-1,143,342
Transfer from School Operating Fund	536,298	533,707	-2,591
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TOTAL REVENUE - SCHOOL TEXTBOOK FUND	4,261,037	3,126,049	-1,134,988
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SCHOOL TEXTBOOK FUND:			
Expenditures	4,261,037	3,126,049	-1,134,988
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NREP OPERATING FUND:			
Revenue	5,191,659	5,685,540	493,881
Non-Revenue	300,000	300,000	0
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TOTAL REVENUE - NREP OPERATING FUND	5,491,659	5,985,540	493,881
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NREP OPERATING FUND:			
Expenditures	5,491,659	5,985,540	493,881
NREP TEXTBOOK FUND:			
Non-Revenue	65,000	40,000	-25,000
NREP TEXTBOOK FUND:			
Expenditures	65,000	40,000	-25,000
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	426,399,578	463,476,391	37,076,813
Less Transfers Between Funds	105,712,137	120,026,982	14,314,845
NET REVENUE - ALL FUNDS	320,687,441	343,449,409	22,761,968
TOTAL EXPENDITURES - ALL FUNDS	426,399,578	463,476,391	37,076,813
Less Transfers Between Funds	105,712,137	120,026,982	14,314,845
NET EXPENDITURES - ALL FUNDS	320,687,441	343,449,409	22,761,968

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.61	\$0.61
Personal Property	\$4.86	\$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	\$0.61
Aircraft	\$0.50	\$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 \$1,164,244,800. At the proposed tax rate of \$0.61/\$100, the foregone tax would be \$7,101,893.24.

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)	2.5%	3.5%

Shawneeland Sanitary District Taxes

	<u>Current</u>	<u>Proposed</u>
Unimproved Lots	\$190 per lot	\$190 per lot
Improved Lots	\$560 per lot	\$660 per lot
Unimproved - External Users	\$190 per lot	\$190 per lot
Improved - External Users	\$560 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, Fredericktowne	\$45 Annually	\$40 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