



**COUNTY OF WARREN
PROPOSED FY 2021-2022 BUDGET AND
2021 TAX RATES
NOTICE OF PUBLIC HEARING**

The Warren County Board of Supervisors will hold a public hearing in the Warren County Government Center Board Room on Thursday, April 15, 2021 at 7:00 PM on the Warren County budget for FY 2021-2022, tax rates for 2021, and Sanitary District rates of charge. In the event of inclement weather and the hearing is postponed, it will be held on Tuesday, April 20, 2021 at 7:30 PM. The Board will hear public comment on the proposed County budget, the proposed school operating and cafeteria budgets, and the proposed budgets, tax rates, and rates of charge for the Blue Mountain, Cedarville Heights, High Knob, Lake Front Royal, Linden Heights, Osprey Lane, Riverside, Shangri-La, Shannon Woods, Shenandoah Farms, Shenandoah Shores, Skyland Estates, South River Estates, and Wildcat Drive Sanitary Districts for FY 2021-2022.

Due to the ongoing Coronavirus (COVID-19) pandemic, occupancy in the Board Room will be limited. In-person attendance at this public hearing requires that a face mask be worn while in the Warren County Government Center and social distancing be practiced in accordance with the Governor’s current Executive Order. Citizens are invited and encouraged to submit comments on the proposed budget and tax rates to depclerk@warrencountyva.net or by emailing or mailing their comments directly to their Supervisor. The public hearing can be viewed live at the following webpage: <https://www.warrencountyva.net/live-video-stream>.

These proposed expenditures, except in the case of the public school budget, are for informative and fiscal planning purposes only. No money shall be paid out, or become available to be paid out, unless and until an appropriation for such expenditure has been made by the Board of Supervisors.

SUMMARY OF PROPOSED EXPENDITURES FY 2021-2022

GENERAL FUND

GENERAL GOVERNMENT ADMINISTRATION

| | |
|------------------------------------|----------------|
| Board of Supervisors | 179,000 |
| County Administration | 500,000 |
| Human Resources | 169,900 |
| County Attorney | 344,000 |
| Commissioner of the Revenue | 777,000 |
| Reassessment | 50,000 |
| Treasurer | 566,000 |
| Finance and Purchasing | 518,000 |
| Elections | 391,000 |

JUDICIAL ADMINISTRATION

| | |
|------------------------------------|------------------|
| Circuit Court | 65,400 |
| General District Court | 24,300 |
| Magistrates | 5,800 |
| Juvenile and Domestic Court | 19,000 |
| Clerk of Circuit Court | 638,600 |
| Law Library | 54,300 |
| Commonwealth’s Attorney | 1,105,200 |

PUBLIC SAFETY

| | |
|-----------------------------------|------------------|
| Sheriff's Office | 4,953,000 |
| E-911 System | 753,000 |
| School Resource | 766,800 |
| Volunteer Fire and Rescue | 940,000 |
| Court Services | 998,300 |
| Probation | 41,000 |
| Building Inspections | 618,000 |
| Animal Control | 705,800 |
| Medical Examiner | 1,000 |
| Fire and Rescue Department | 4,376,000 |
| Cost Recovery | 900,000 |

PUBLIC WORKS

| | |
|--|------------------|
| Public Works | 428,200 |
| Streets and Highways | 20,000 |
| Refuse Collection/Disposal/Transfer Station | 3,892,000 |
| General Services | 1,396,000 |

HEALTH AND WELFARE

| | |
|--------------------------------|------------------|
| Health | 382,412 |
| Social Services | 5,045,779 |
| Other Social Services | 142,500 |
| Children's Services Act | 1,785,000 |

EDUCATION

| | |
|---|-------------------|
| Public Schools - Local Appropriation | 27,720,000 |
|---|-------------------|

REGIONAL PARTNERSHIPS

| | |
|---|------------------|
| Lord Fairfax Community College | 41,368 |
| Northwestern Community Services | 342,746 |
| Juvenile Detention Facility | 344,769 |
| Rappahannock-Shenandoah-Warren (RSW) Regional Jail | 3,464,967 |

PARKS, RECREATION AND CULTURAL

| | |
|---|------------------|
| Parks and Recreation Administration/Programs/Maintenance | 2,486,100 |
| Library, Museum, Cultural Enrichment | 1,018,100 |

COMMUNITY DEVELOPMENT

| | |
|---|------------------|
| Planning and Zoning Administration | 473,000 |
| Economic Development | 3,197,500 |
| Front Royal/Warren County Airport | 220,000 |
| Environmental Management | 18,500 |
| VPI Extension Service | 121,000 |

NON-DEPARTMENTAL **1,884,000**

CAPITAL OUTLAY **2,779,408**

TRANSFER TO DEBT SERVICE FUND **11,846,251**

TOTAL EXPENDITURES - GENERAL FUND **88,390,000**

REVENUE:

| | |
|--|-------------------|
| From Local Sources - Property Taxes | 57,980,001 |
| From Local Sources - Other | 20,513,900 |
| From the Commonwealth | 7,393,048 |
| From the Federal Government | 2,503,051 |

TOTAL REVENUE - GENERAL FUND **88,390,000**

SCHOOL OPERATING FUND

| | |
|---|-------------------|
| Instruction | 48,947,371 |
| Administration, Attendance, and Health | 2,836,279 |
| Pupil Transportation | 2,818,962 |
| Operations and Maintenance | 6,627,383 |
| Debt Service and Fund Transfers | 614,253 |
| Technology | 1,949,722 |
| Contingency Reserves | 150,859 |

TOTAL EXPENDITURES - SCHOOL OPERATING FUND **63,944,829**

REVENUE:

| | |
|-------------------------------------|-------------------|
| From Local Sources | 659,478 |
| From the County General Fund | 27,720,000 |
| From the Commonwealth | 32,906,829 |
| From the Federal Government | 2,658,522 |

TOTAL REVENUE - SCHOOL OPERATING FUND **63,944,829**

SCHOOL CAFETERIA FUND

Operating Expenses **2,896,000**

REVENUE:

| | |
|------------------------------------|------------------|
| From Local - Cafeteria Fees | 1,265,200 |
| From the Commonwealth | 53,000 |
| From the Federal Government | 1,577,800 |

TOTAL REVENUE - SCHOOL CAFETERIA FUND **2,896,000**

PROPOSED FISCAL YEAR 2021-2022 SANITARY DISTRICT BUDGETS

| | |
|--|---------|
| <u>Blue Mountain Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses | 153,665 |
| <u>Cedarville Heights Sanitary District</u> | |
| Contract Payments for Snow Removal and Administrative and Miscellaneous Expenses | 12,500 |
| <u>High Knob Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, Repairs, and Administrative and Miscellaneous Expenses | 385,478 |
| <u>Lake Front Royal Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses | 137,053 |
| <u>Linden Heights Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses | 29,963 |
| <u>Osprey Lane Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses | 9,180 |
| <u>Riverside Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Miscellaneous Expenses | 3,480 |
| <u>Shangri-La Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, FEMA Loan, Rural Addition Loan, and Administrative and Miscellaneous Expenses | 9,144 |
| <u>Shannon Woods Sanitary District</u> | |
| Contract Payments for Snow Removal and Administrative and Miscellaneous Expenses | 3,906 |
| <u>Shenandoah Farms Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, Maintenance of Community Common Areas, VML-VACo Payment, and Administrative and Miscellaneous Expenses | 811,834 |
| <u>Shenandoah Shores Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses | 277,000 |
| <u>Skyland Estates Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses | 235,511 |
| <u>South River Estates Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses | 17,689 |
| <u>Wildcat Drive Sanitary District</u> | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses | 14,940 |

TAX RATES PER \$100 OF ASSESSED VALUE

| | <u>Approved Calendar Year 2020</u> | <u>Proposed Calendar Year 2021</u> |
|--|--|--|
| Real Estate | \$0.655 | \$0.655 |
| Tangible Personal Property | \$4.00 | \$4.00 |
| Tangible Personal Property-Business Furniture & Fixtures/Equipment | \$4.00 | \$4.00 |
| Tangible Personal Property Volunteer Fire & Rescue Squad Members | \$2.00 | \$2.00 |
| Tangible Personal Property - Aircraft | \$0.75 | \$0.75 |
| Machinery and Tools | \$2.05 | \$2.05 |
| Contract Carrier | \$2.05 | \$2.05 |
| Manufactured Homes | \$0.655 | \$0.655 |

SANITARY DISTRICT TAX RATES AND RATES OF CHARGE

| (per lot tax on lots in existence as of January 1, 2021) | Approved Calendar Year 2020 | Proposed Calendar Year 2021 |
|---|---|---|
| Blue Mountain | \$65.00 per lot plus \$0.24 per \$100 of assessed value on improvements | \$65.00 per lot plus \$0.24 per \$100 of assessed value on improvements |
| Cedarville Heights | \$250.00 per lot | \$200.00 per lot |
| High Knob | \$413.00 per unimproved lot; \$667.00 per improved lot | \$423.00 per unimproved lot; \$684.00 per improved lot |
| Lake Front Royal | \$345.00 per lot plus \$0.05 per \$100 of assessed value on improvements | \$345.00 per lot plus \$0.05 per \$100 of assessed value on improvements |
| Linden Heights | \$375.00 per lot | \$375.00 per lot |
| Osprey Lane | \$100 per unimproved lot; \$1,000 per improved lot | \$100 per unimproved lot; \$1,000 per improved lot |
| Riverside | \$60.00 per lot plus \$0.12 per \$100 of assessed value on improvements | \$60.00 per lot plus \$0.12 per \$100 of assessed value on improvements |
| Shangri-La | \$385.00 per lot | \$385.00 per lot |
| Shannon Woods | N/A | \$300.00 per lot |
| Shenandoah Farms | \$350.00 per lot | \$350.00 per lot |
| Shenandoah Shores | \$120.00 per lot plus \$0.20 per \$100 of assessed value on improvements | \$120.00 per lot plus \$0.20 per \$100 of assessed value on improvements |
| Skyland Estates | \$0.325 per \$100 of assessed value of unimproved lot plus \$0.325 per \$100 of assessed value on improvements | \$0.35 per \$100 of assessed value of unimproved lot plus \$0.35 per \$100 of assessed value on improvements |
| South River Estates | \$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements | \$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements |
| Wildcat Drive | \$150.00 per unimproved lot; \$400.00 per improved lot | \$150.00 per unimproved lot; \$400.00 per improved lot |

A detailed copy of the FY 2021-2022 Proposed Budget is available for review on the website:
https://www.warrencountyva.net/phocadownload/BudgetDocuments/FY2021-2022_ProposedBudget.pdf

Edwin C. Daley
Interim County Administrator