

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, 2019. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 28, 2018 at County Administration Office Building

For the purpose of the public hearing on March 28, 2018, 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 28, 2018, 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 2018-2019 BUDGET

	ADOPTED 2017-2018	PROPOSED 2018-2019	DIFFERENCE
<b>GENERAL OPERATING FUND:</b>			
Revenue	171,690,869	179,503,228	7,812,359
Non-Revenue	7,918,047	1,100,000	-6,818,047
	<u>179,608,916</u>	<u>180,603,228</u>	<u>994,312</u>
<b>TOTAL REVENUE - GENERAL OPERATING FUND</b>			
<b>GENERAL OPERATING FUND:</b>			
Expenditures	72,843,778	75,869,389	3,025,611
Board of Supervisors Contingency	4,323,620	1,000,000	-3,323,620
Transfer to Adult Detention Center	5,394,459	5,266,848	-127,611
Transfer to Airport Operating	129,897	120,215	-9,682
Transfer to EDA Fund	582,770	571,282	-11,488
Transfer to School Operating	77,273,630	83,239,674	5,966,044
Transfer to School Capital	3,088,287	0	-3,088,287
Transfer to School Debt	15,972,475	14,535,820	-1,436,655
	<u>179,608,916</u>	<u>180,603,228</u>	<u>994,312</u>
<b>TOTAL EXPENDITURES - GENERAL OPERATING FUND</b>			
<b>NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:</b>			
Revenue	15,961,378	16,205,919	244,541
Non-Revenue	1,008,000	1,316,409	308,409
Transfer from General Operating Fund	5,394,459	5,266,848	-127,611
	<u>22,363,837</u>	<u>22,789,176</u>	<u>425,339</u>
<b>TOTAL REVENUE - NRADC FUND</b>			
<b>NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:</b>			
Expenditures	<u>22,363,837</u>	<u>22,789,176</u>	<u>425,339</u>
<b>FREDERICK-WINCHESTER LANDFILL FUND:</b>			
Revenue	6,734,695	7,471,939	737,244
Non-Revenue	2,997,546	30,199	-2,967,347
	<u>9,732,241</u>	<u>7,502,138</u>	<u>-2,230,103</u>
<b>TOTAL REVENUE - LANDFILL FUND</b>			
<b>FREDERICK-WINCHESTER LANDFILL FUND:</b>			
Expenditures	<u>9,732,241</u>	<u>7,502,138</u>	<u>-2,230,103</u>
<b>DIVISION OF COURT SERVICES FUND:</b>			
Revenue	651,446	551,634	-99,812
Non-Revenue	0	10,714	10,714
	<u>651,446</u>	<u>562,348</u>	<u>-89,098</u>
<b>TOTAL REVENUE - DIVISION OF COURT SERVICES FUND</b>			
<b>DIVISION OF COURT SERVICES FUND:</b>			

Expenditures	651,446	562,348	-89,098
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	697,180	707,260	10,080
Non-Revenue	260,480	377,831	117,351
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	957,660	1,085,091	127,431
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	957,660	1,085,091	127,431
AIRPORT OPERATING FUND:			
Revenue	1,426,061	1,526,227	100,166
Transfer from General Operating Fund	129,897	120,215	-9,682
TOTAL REVENUE - AIRPORT OPERATING FUND	1,555,958	1,646,442	90,484
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	1,555,958	1,646,442	90,484
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	1,593,084	1,522,400	-70,684
EMS REVENUE RECOVERY FUND:			
Expenditures	1,593,084	1,522,400	-70,684
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	24,050	24,050	0
Non-Revenue	0	8,151	8,151
Transfer from General Operating Fund	582,770	571,282	-11,488
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	606,820	603,483	-3,337
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	606,820	603,483	-3,337
SCHOOL OPERATING FUND:			
Revenue	81,988,387	86,081,006	4,092,619
Transfer from General Operating Fund	77,273,630	83,239,674	5,966,044
Transfer from School Debt Service Fund	617,478	0	-617,478
TOTAL REVENUE - SCHOOL OPERATING FUND	159,879,495	169,320,680	9,441,185
SCHOOL OPERATING FUND:			
Expenditures	159,301,983	168,777,382	9,475,399
Transfer to School Nutrition Fund	7,000	7,000	0
Transfer to Textbook Fund	570,512	536,298	-34,214
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	159,879,495	169,320,680	9,441,185
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	650,000	1,000,000	350,000
Transfer from General Operating Fund	3,088,287	0	-3,088,287

TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	3,738,287	1,000,000	-2,738,287
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	3,738,287	1,000,000	-2,738,287
SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,269,149	5,317,512	48,363
Non-Revenue	2,276,431	2,675,981	399,550
Transfer from School Operating Fund	7,000	7,000	0
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	7,552,580	8,000,493	447,913
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	7,552,580	8,000,493	447,913
SCHOOL DEBT SERVICE FUND:			
Revenue	403,125	418,662	15,537
Non-Revenue	20,629	11,923	-8,706
Transfer from General Operating Fund	15,972,475	14,535,820	-1,436,655
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	16,396,229	14,966,405	-1,429,824
SCHOOL DEBT SERVICE FUND:			
Expenditures	15,778,751	14,966,405	-812,346
Transfer to School Operating Fund	617,478	0	-617,478
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	16,396,229	14,966,405	-1,429,824
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	75,000	300,000	225,000
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	75,000	300,000	225,000
SCHOOL TEXTBOOK FUND:			
Revenue	907,978	851,030	-56,948
Non-Revenue	2,458,893	2,873,709	414,816
Transfer from School Operating Fund	570,512	536,298	-34,214
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	3,937,383	4,261,037	323,654
SCHOOL TEXTBOOK FUND:			
Expenditures	3,937,383	4,261,037	323,654
NREP OPERATING FUND:			
Revenue	5,190,565	5,191,659	1,094
Non-Revenue	321,334	300,000	-21,334
TOTAL REVENUE - NREP OPERATING FUND	5,511,899	5,491,659	-20,240
NREP OPERATING FUND:			
Expenditures	5,511,899	5,491,659	-20,240
NREP TEXTBOOK FUND:			
Non-Revenue	65,000	65,000	0
NREP TEXTBOOK FUND:			
Expenditures	65,000	65,000	0

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	418,605,833	424,099,578	5,493,745
Less Transfers Between Funds	103,636,508	104,277,137	640,629
NET REVENUE - ALL FUNDS	314,969,325	319,822,441	4,853,116
TOTAL EXPENDITURES - ALL FUNDS	418,605,833	424,099,578	5,493,745
Less Transfers Between Funds	103,636,508	104,277,137	640,629
NET EXPENDITURES - ALL FUNDS	314,969,325	319,822,441	4,853,116

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.60	\$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	\$0.60	\$0.61
Aircraft	\$0.01	\$0.50
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 \$994,207,700.

At the proposed tax rate of \$0.61/\$100, the foregone tax would be \$6,064,666.97.

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%	2.5%

Shawneeland Sanitary District Taxes

	<u>Current</u>	<u>Proposed</u>
Unimproved Lots	\$190 per lot	\$190 per lot
Improved Lots	\$560 per lot	\$560 per lot
Unimproved - External Users	\$190 per lot	\$190 per lot
Improved - External Users	\$560 per lot	\$560 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	\$60 Annually	\$45 Annually
Green Acres	\$25 Annually	\$25 Annually

Sanitary Landfill Fees

	<u>Current</u>	<u>Proposed</u>
Commercial/Industrial	\$47 per ton	\$50 per ton
Construction Demolition Debris	\$42 per ton	\$45 per ton
Municipal Solid Waste	\$18 per ton	\$20 per ton
Municipal Sludge	\$36 per ton	\$38 per ton
Miscellaneous Rubble Debris	\$12 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.