

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

The Board of Supervisors of Frederick County invite comments on the Proposed Budget for the fiscal year ending June 30, 2015. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 26, 2014 at County Administration Office Building

For the purpose of the public hearing on March 26, 2014, 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 26, 2014, 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 2014-2015 BUDGET

	ADOPTED 2013-2014	PROPOSED 2014-2015	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	128,724,407	138,087,562	9,363,155
Non-Revenue	4,300,000	4,300,000	0
TOTAL REVENUE - GENERAL OPERATING FUND	133,024,407	142,387,562	9,363,155
GENERAL OPERATING FUND:			
Expenditures	52,869,263	57,371,558	4,502,295
Transfer to Adult Detention Center	4,755,887	4,991,484	235,597
Transfer to Airport Operating	45,785	50,629	4,844
Transfer to School Operating	60,727,321	65,347,740	4,620,419
Transfer to School Debt	14,626,151	14,626,151	0
TOTAL EXPENDITURES - GENERAL OPERATING FUND	133,024,407	142,387,562	9,363,155
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	13,138,066	13,885,686	747,620
Non-Revenue	521,421	510,200	-11,221
Transfer from General Operating Fund	4,755,887	4,991,484	235,597
TOTAL REVENUE - NRADC FUND	18,415,374	19,387,370	971,996
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	18,415,374	19,387,370	971,996
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	5,306,260	5,411,187	104,927
Non-Revenue	1,320,360	1,705,018	384,658
TOTAL REVENUE - LANDFILL FUND	6,626,620	7,116,205	489,585
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	6,626,620	7,116,205	489,585
DIVISION OF COURT SERVICES FUND:			
Revenue	600,489	579,572	-20,917
DIVISION OF COURT SERVICES FUND:			
Expenditures	600,489	579,572	-20,917
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	664,470	664,470	0

Non-Revenue	185,080	435,277	250,197
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	849,550	1,099,747	250,197
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	849,550	1,099,747	250,197
AIRPORT OPERATING FUND:			
Revenue	2,229,694	2,178,365	-51,329
Non-Revenue	23,359	0	-23,359
Transfer from General Operating Fund	45,785	50,629	4,844
TOTAL REVENUE - AIRPORT OPERATING FUND	2,298,838	2,228,994	-69,844
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,298,838	2,228,994	-69,844
COMMUNITY DEVELOPMENT AUTHORITY FUND:			
Revenue	0	525,256	525,256
COMMUNITY DEVELOPMENT AUTHORITY FUND:			
Expenditures	0	525,256	525,256
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	773,099	800,570	27,471
Non-Revenue	347,227	0	-347,227
TOTAL REVENUE - LAKE HOLIDAY SANITARY DISTRICT FUND	1,120,326	800,570	-319,756
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	1,120,326	800,570	-319,756
EMS REVENUE RECOVERY FUND:			
Revenue	0	2,028,000	2,028,000
EMS REVENUE RECOVERY FUND:			
Expenditures	0	2,028,000	2,028,000
SCHOOL OPERATING FUND:			
Revenue	73,272,722	75,156,739	1,884,017
Transfer from General Operating Fund	60,727,321	65,347,740	4,620,419
TOTAL REVENUE - SCHOOL OPERATING FUND	134,000,043	140,504,479	6,504,436
SCHOOL OPERATING FUND:			
Expenditures	133,578,535	140,028,310	6,449,775
Transfer to Textbook Fund	421,508	476,169	54,661
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	134,000,043	140,504,479	6,504,436
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	100,000	600,000	500,000
Transfer from School Debt Service Fund	1,082,640	1,566,316	483,676
TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	1,182,640	2,166,316	983,676
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	1,182,640	2,166,316	983,676

SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,008,987	4,966,615	-42,372
Non-Revenue	1,115,940	1,233,680	117,740
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	6,124,927	6,200,295	75,368
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	6,124,927	6,200,295	75,368
SCHOOL DEBT SERVICE FUND:			
Revenue	297,500	271,500	-26,000
Non-Revenue	31,050	857,000	825,950
Transfer from General Operating Fund	14,626,151	14,626,151	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	14,954,701	15,754,651	799,950
SCHOOL DEBT SERVICE FUND:			
Expenditures	13,872,061	14,188,335	316,274
Transfer to School Capital Projects Fund	1,082,640	1,566,316	483,676
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	14,954,701	15,754,651	799,950
SCHOOL TRUST FUNDS:			
Revenue	16,100	50,000	33,900
SCHOOL TRUST FUNDS:			
Expenditures	15,950	49,850	33,900
Transfer to Textbook Fund	150	150	0
TOTAL EXPENDITURES - SCHOOL TRUST FUNDS	16,100	50,000	33,900
SCHOOL TEXTBOOK FUND:			
Revenue	760,521	815,698	55,177
Non-Revenue	976,250	1,281,116	304,866
Transfer from School Operating Fund	421,508	476,169	54,661
Transfer from School Trust Funds	150	150	0
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,158,429	2,573,133	414,704
SCHOOL TEXTBOOK FUND:			
Expenditures	2,158,429	2,573,133	414,704
NREP OPERATING FUND:			
Revenue	4,509,295	4,793,650	284,355
Non-Revenue	310,567	300,000	-10,567
TOTAL REVENUE - NREP OPERATING FUND	4,819,862	5,093,650	273,788
NREP OPERATING FUND:			
Expenditures	4,794,862	5,068,650	273,788
Transfer to NREP Textbook Fund	25,000	25,000	0
TOTAL EXPENDITURES - NREP OPERATING FUND	4,819,862	5,093,650	273,788
NREP TEXTBOOK FUND:			
Non-Revenue	25,000	10,000	-15,000
Transfer from NREP Operating Fund	25,000	25,000	0
TOTAL REVENUE - NREP TEXTBOOK FUND	50,000	35,000	-15,000
NREP TEXTBOOK FUND:			

Expenditures	50,000	35,000	-15,000
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CONSOLIDATED SERVICES FUND:			
Revenue	3,100,000	3,100,000	0
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CONSOLIDATED SERVICES FUND:			
Expenditures	3,100,000	3,100,000	0
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TOTAL REVENUE - ALL FUNDS	329,342,306	351,630,800	22,288,494
Less Transfers Between Funds	81,684,442	87,083,639	5,399,197
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NET REVENUE - ALL FUNDS	247,657,864	264,547,161	16,889,297
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TOTAL EXPENDITURES - ALL FUNDS	329,342,306	351,630,800	22,288,494
Less Transfers Between Funds	81,684,442	87,083,639	5,399,197
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NET EXPENDITURES - ALL FUNDS	247,657,864	264,547,161	16,889,297
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PROPOSED TAX RATES

Property Taxes - Rates per \$100 of assessed value

Real Estate	\$0.585
Personal Property	\$4.86
Qualifying Personal Property for Volunteer Firefighters	\$2.25
Antique Vehicles	\$0.00
Mobile Homes	\$0.585
Aircraft	\$0.01
Business Equipment	\$4.86
Machinery and Tools	\$2.00
Contract Carrier Classified Vehicles	\$2.00

Machinery and Tools and Contract Carrier Classified Vehicles 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.

Meals Tax - 4% of gross receipts

Transient Occupancy Tax - 2% of gross receipts

Shawneeland Sanitary District Taxes

Unimproved Lots	\$180 per lot
Improved Lots	\$530 per lot
Unimproved - External Users	\$180 per lot
Improved - External Users	\$530 per lot

Lake Holiday Sanitary District Taxes

Buildable Lots	\$678 per lot
Unbuildable Lots	\$264 per lot

Star Fort Subdivision Taxes/Fees - \$60 per lot

Street Light Fees

Oakdale Crossing, Stephens City - \$60 Annually
Green Acres - \$25 Annually

Sanitary Landfill Fees

Commercial/Industrial	\$45 per ton
Construction Demolition Debris	\$42 per ton
Municipal Solid Waste	\$12 per ton
Municipal Sludge	\$32 per ton
Miscellaneous Rubble Debris	\$12 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