

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, 2017. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 23, 2016 at County Administration Office Building

For the purpose of the public hearing on March 23, 2016, 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 23, 2016, 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 2016-2017 BUDGET

	ADOPTED 2015-2016	PROPOSED 2016-2017	DIFFERENCE
<b>GENERAL OPERATING FUND:</b>			
Revenue	147,513,644	162,706,583	15,192,939
Non-Revenue	7,300,000	0	-7,300,000
	<u>154,813,644</u>	<u>162,706,583</u>	<u>7,892,939</u>
TOTAL REVENUE - GENERAL OPERATING FUND			
<b>GENERAL OPERATING FUND:</b>			
Expenditures	62,372,184	66,034,136	3,661,952
Transfer to Adult Detention Center	5,103,298	5,299,912	196,614
Transfer to Airport Operating	62,995	133,642	70,647
Transfer to EDA Fund	572,948	570,245	-2,703
Transfer to School Operating	72,076,068	74,734,327	2,658,259
Transfer to School Debt	14,626,151	15,934,321	1,308,170
	<u>154,813,644</u>	<u>162,706,583</u>	<u>7,892,939</u>
TOTAL EXPENDITURES - GENERAL OPERATING FUND			
<b>NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:</b>			
Revenue	14,235,516	15,115,447	879,931
Non-Revenue	725,046	746,029	20,983
Transfer from General Operating Fund	5,103,298	5,299,912	196,614
	<u>20,063,860</u>	<u>21,161,388</u>	<u>1,097,528</u>
TOTAL REVENUE - NRADC FUND			
<b>NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:</b>			
Expenditures	<u>20,063,860</u>	<u>21,161,388</u>	<u>1,097,528</u>
<b>FREDERICK-WINCHESTER LANDFILL FUND:</b>			
Revenue	6,011,382	6,389,470	378,088
Non-Revenue	75,138	645,965	570,827
	<u>6,086,520</u>	<u>7,035,435</u>	<u>948,915</u>
TOTAL REVENUE - LANDFILL FUND			
<b>FREDERICK-WINCHESTER LANDFILL FUND:</b>			
Expenditures	<u>6,086,520</u>	<u>7,035,435</u>	<u>948,915</u>
<b>DIVISION OF COURT SERVICES FUND:</b>			
Revenue	608,182	669,587	61,405
Non-Revenue	12,457	33,567	21,110
	<u>620,639</u>	<u>703,154</u>	<u>82,515</u>
TOTAL REVENUE - DIVISION OF COURT SERVICES FUND			
<b>DIVISION OF COURT SERVICES FUND:</b>			
Expenditures	<u>620,639</u>	<u>703,154</u>	<u>82,515</u>

SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	708,900	689,900	-19,000
Non-Revenue	102,126	252,948	150,822
	<hr/>		
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	811,026	942,848	131,822
<hr/>			
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	811,026	942,848	131,822
<hr/>			
AIRPORT OPERATING FUND:			
Revenue	2,220,233	1,668,926	-551,307
Transfer from General Operating Fund	62,995	133,642	70,647
	<hr/>		
TOTAL REVENUE - AIRPORT OPERATING FUND	2,283,228	1,802,568	-480,660
<hr/>			
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,283,228	1,802,568	-480,660
<hr/>			
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	800,570	779,998	-20,572
<hr/>			
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	800,570	779,998	-20,572
<hr/>			
EMS REVENUE RECOVERY FUND:			
Revenue	1,501,000	1,802,974	301,974
<hr/>			
EMS REVENUE RECOVERY FUND:			
Expenditures	1,501,000	1,802,974	301,974
<hr/>			
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	250	7,250	7,000
Transfer from General Operating Fund	572,948	570,245	-2,703
	<hr/>		
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	573,198	577,495	4,297
<hr/>			
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	573,198	577,495	4,297
<hr/>			
SCHOOL OPERATING FUND:			
Revenue	75,952,859	78,173,656	2,220,797
Transfer from General Operating Fund	72,076,068	74,734,327	2,658,259
	<hr/>		
TOTAL REVENUE - SCHOOL OPERATING FUND	148,028,927	152,907,983	4,879,056
<hr/>			
SCHOOL OPERATING FUND:			
Expenditures	147,559,188	152,342,638	4,783,450
Transfer to School Nutrition Fund	0	7,000	7,000
Transfer to Textbook Fund	469,739	558,345	88,606
	<hr/>		
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	148,028,927	152,907,983	4,879,056
<hr/>			
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	500,000	3,000,000	2,500,000
<hr/>			
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	500,000	3,000,000	2,500,000
<hr/>			

SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,118,835	5,080,114	-38,721
Non-Revenue	1,508,099	1,582,643	74,544
Transfer from School Operating Fund	0	7,000	7,000
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	6,626,934	6,669,757	42,823
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	6,626,934	6,669,757	42,823
SCHOOL DEBT SERVICE FUND:			
Revenue	337,043	370,524	33,481
Non-Revenue	273,291	103,290	-170,001
Transfer from General Operating Fund	14,626,151	15,934,321	1,308,170
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	15,236,485	16,408,135	1,171,650
SCHOOL DEBT SERVICE FUND:			
Expenditures	15,236,485	16,408,135	1,171,650
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	75,000	75,000	0
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	74,850	75,000	150
Transfer to Textbook Fund	150	0	-150
TOTAL EXPENDITURES - SCHOOL PRIVATE PURPOSE FUNDS	75,000	75,000	0
SCHOOL TEXTBOOK FUND:			
Revenue	804,840	888,858	84,018
Non-Revenue	625,815	1,219,249	593,434
Transfer from School Operating Fund	469,739	558,345	88,606
Transfer from School Trust Funds	150	0	-150
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	1,900,544	2,666,452	765,908
SCHOOL TEXTBOOK FUND:			
Expenditures	1,900,544	2,666,452	765,908
NREP OPERATING FUND:			
Revenue	4,917,908	5,104,109	186,201
Non-Revenue	341,330	300,000	-41,330
TOTAL REVENUE - NREP OPERATING FUND	5,259,238	5,404,109	144,871
NREP OPERATING FUND:			
Expenditures	5,234,238	5,394,109	159,871
Transfer to NREP Textbook Fund	25,000	10,000	-15,000
TOTAL EXPENDITURES - NREP OPERATING FUND	5,259,238	5,404,109	144,871
NREP TEXTBOOK FUND:			
Non-Revenue	15,000	40,000	25,000
Transfer from NREP Operating Fund	25,000	10,000	-15,000
TOTAL REVENUE - NREP TEXTBOOK FUND	40,000	50,000	10,000
NREP TEXTBOOK FUND:			
Expenditures	40,000	50,000	10,000

CONSOLIDATED SERVICES FUND:			
Revenue	3,600,000	3,600,000	0
<hr/>			
CONSOLIDATED SERVICES FUND:			
Expenditures	3,600,000	3,600,000	0
<hr/>			
TOTAL REVENUE - ALL FUNDS	368,820,813	388,293,879	19,473,066
Less Transfers Between Funds	92,936,349	97,247,792	4,311,443
<hr/>			
NET REVENUE - ALL FUNDS	275,884,464	291,046,087	15,161,623
<hr/>			
TOTAL EXPENDITURES - ALL FUNDS	368,820,813	388,293,879	19,473,066
Less Transfers Between Funds	92,936,349	97,247,792	4,311,443
<hr/>			
NET EXPENDITURES - ALL FUNDS	275,884,464	291,046,087	15,161,623
<hr/>			

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.56	\$0.64
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	\$0.56	\$0.64
Aircraft	\$0.01	\$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 \$879,143,500. At the proposed tax rate of \$0.64/\$100, the foregone tax would be \$5,626,518.40.

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)	2.0%	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	\$678 per lot	\$0 per lot
Unbuildable Lots	\$264 per lot	\$0 per lot

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

Street Light Fees

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

Sanitary Landfill Fees

	<u>Current</u>	<u>Proposed</u>
Commercial/Industrial	\$47 per ton	\$47 per ton
Construction Demolition Debris	\$42 per ton	\$42 per ton
Municipal Solid Waste	\$14 per ton	\$18 per ton
Municipal Sludge	\$32 per ton	\$36 per ton
Miscellaneous Rubble Debris	\$12 per ton	\$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.