

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, 2018. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 22, 2017 at County Administration Office Building

For the purpose of the public hearing on March 22, 2017, 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 22, 2017, 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 2017-2018 BUDGET

	ADOPTED 2016-2017	PROPOSED 2017-2018	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	159,706,583	171,569,759	11,863,176
Non-Revenue	3,600,000	7,918,047	4,318,047
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE - GENERAL OPERATING FUND	163,306,583	179,487,806	16,181,223
<hr/>			
GENERAL OPERATING FUND:			
Expenditures	66,292,136	70,392,908	4,100,772
Capital Reserve Funding	0	4,323,620	4,323,620
Capital Expenditures - General Fund	0	2,329,760	2,329,760
Transfer to Adult Detention Center	5,299,912	5,394,459	94,547
Transfer to Airport Operating	133,642	129,897	-3,745
Transfer to EDA Fund	570,245	582,770	12,525
Transfer to School Operating	75,038,173	77,273,630	2,235,457
Transfer to School Capital	0	3,088,287	3,088,287
Transfer to School Debt	15,972,475	15,972,475	0
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES - GENERAL OPERATING FUND	163,306,583	179,487,806	16,181,223
<hr/>			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	15,115,447	15,961,378	845,931
Non-Revenue	746,029	1,008,000	261,971
Transfer from General Operating Fund	5,299,912	5,394,459	94,547
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE - NRADC FUND	21,161,388	22,363,837	1,202,449
<hr/>			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	21,161,388	22,363,837	1,202,449
<hr/>			
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	6,389,470	6,734,695	345,225
Non-Revenue	645,965	2,997,546	2,351,581
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE - LANDFILL FUND	7,035,435	9,732,241	2,696,806
<hr/>			
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	7,035,435	9,732,241	2,696,806
<hr/>			
DIVISION OF COURT SERVICES FUND:			
Revenue	669,587	651,446	-18,141
Non-Revenue	35,407	0	-35,407
	<hr/>	<hr/>	<hr/>
TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	704,994	651,446	-53,548
<hr/>			

DIVISION OF COURT SERVICES FUND:			
Expenditures	704,994	651,446	-53,548
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	689,900	697,180	7,280
Non-Revenue	252,948	260,480	7,532
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	942,848	957,660	14,812
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	942,848	957,660	14,812
AIRPORT OPERATING FUND:			
Revenue	1,668,926	1,426,061	-242,865
Transfer from General Operating Fund	133,642	129,897	-3,745
TOTAL REVENUE - AIRPORT OPERATING FUND	1,802,568	1,555,958	-246,610
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	1,802,568	1,555,958	-246,610
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	1,802,974	1,593,084	-209,890
EMS REVENUE RECOVERY FUND:			
Expenditures	1,802,974	1,593,084	-209,890
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	7,250	24,050	16,800
Transfer from General Operating Fund	570,245	582,770	12,525
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	577,495	606,820	29,325
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	577,495	606,820	29,325
SCHOOL OPERATING FUND:			
Revenue	78,172,827	81,988,387	3,815,560
Transfer from General Operating Fund	75,038,173	77,273,630	2,235,457
Transfer from School Debt Service Fund	0	617,478	617,478
TOTAL REVENUE - SCHOOL OPERATING FUND	153,211,000	159,879,495	6,668,495
SCHOOL OPERATING FUND:			
Expenditures	152,645,655	159,301,983	6,656,328
Transfer to School Nutrition Fund	7,000	7,000	0
Transfer to Textbook Fund	558,345	570,512	12,167
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	153,211,000	159,879,495	6,668,495
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	3,000,000	650,000	-2,350,000
Transfer from General Operating Fund	0	3,088,287	3,088,287

TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	3,000,000	3,738,287	738,287
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	3,000,000	3,738,287	738,287
SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,080,114	5,269,149	189,035
Non-Revenue	1,582,643	2,276,431	693,788
Transfer from School Operating Fund	7,000	7,000	0
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	6,669,757	7,552,580	882,823
SCHOOL NUTRITION SERVICES FUND:			
Expenditures	6,669,757	7,552,580	882,823
SCHOOL DEBT SERVICE FUND:			
Revenue	370,524	403,125	32,601
Non-Revenue	103,290	20,629	-82,661
Transfer from General Operating Fund	15,972,475	15,972,475	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	16,446,289	16,396,229	-50,060
SCHOOL DEBT SERVICE FUND:			
Expenditures	16,446,289	15,778,751	-667,538
Transfer to School Operating Fund	0	617,478	617,478
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	16,446,289	16,396,229	-50,060
SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	75,000	75,000	0
SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	75,000	75,000	0
SCHOOL TEXTBOOK FUND:			
Revenue	888,858	907,978	19,120
Non-Revenue	1,219,249	2,458,893	1,239,644
Transfer from School Operating Fund	558,345	570,512	12,167
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,666,452	3,937,383	1,270,931
SCHOOL TEXTBOOK FUND:			
Expenditures	2,666,452	3,937,383	1,270,931
NREP OPERATING FUND:			
Revenue	5,046,744	5,211,899	165,155
Non-Revenue	300,000	300,000	0
TOTAL REVENUE - NREP OPERATING FUND	5,346,744	5,511,899	165,155
NREP OPERATING FUND:			
Expenditures	5,336,744	5,501,899	165,155
Transfer to NREP Textbook Fund	10,000	10,000	0
TOTAL EXPENDITURES - NREP OPERATING FUND	5,346,744	5,511,899	165,155
NREP TEXTBOOK FUND:			
Non-Revenue	40,000	55,000	15,000
Transfer from NREP Operating Fund	10,000	10,000	0

TOTAL REVENUE - NREP TEXTBOOK FUND	50,000	65,000	15,000
NREP TEXTBOOK FUND:			
Expenditures	50,000	65,000	15,000
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	389,179,525	418,484,723	29,305,198
Less Transfers Between Funds	97,589,792	103,646,508	6,056,716
NET REVENUE - ALL FUNDS	291,589,733	314,838,215	23,248,482
TOTAL EXPENDITURES - ALL FUNDS	389,179,525	418,484,723	29,305,198
Less Transfers Between Funds	97,589,792	103,646,508	6,056,716
NET EXPENDITURES - ALL FUNDS	291,589,733	314,838,215	23,248,482

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.60	\$0.60
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	\$0.60
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 \$983,510,700. At the proposed tax rate of \$0.60/\$100, the foregone tax would be \$5,901,064.20.

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

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	\$18 per ton	\$18 per ton
Municipal Sludge	\$36 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.

CHERYL B. SHIFFLER
FINANCE DIRECTOR
FREDERICK COUNTY, VIRGINIA