

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, 2016. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 25, 2015 at County Administration Office Building

For the purpose of the public hearing on March 25, 2015, 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 25, 2015, 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 2015-2016 BUDGET

	ADOPTED 2014-2015	PROPOSED 2015-2016	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	138,087,562	147,513,644	9,426,082
Non-Revenue	4,300,000	7,300,000	3,000,000
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TOTAL REVENUE - GENERAL OPERATING FUND	142,387,562	154,813,644	12,426,082
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GENERAL OPERATING FUND:			
Expenditures	57,371,558	62,372,184	5,000,626
Transfer to Adult Detention Center	4,991,484	5,103,298	111,814
Transfer to Airport Operating	50,629	62,995	12,366
Transfer to EDA Fund	0	572,948	572,948
Transfer to School Operating	65,347,740	72,076,068	6,728,328
Transfer to School Debt	14,626,151	14,626,151	0
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TOTAL EXPENDITURES - GENERAL OPERATING FUND	142,387,562	154,813,644	12,426,082
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NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	13,885,686	14,235,516	349,830
Non-Revenue	510,200	725,046	214,846
Transfer from General Operating Fund	4,991,484	5,103,298	111,814
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TOTAL REVENUE - NRADC FUND	19,387,370	20,063,860	676,490
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NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	19,387,370	20,063,860	676,490
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FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	5,411,187	6,011,382	600,195
Non-Revenue	1,705,018	75,138	-1,629,880
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TOTAL REVENUE - LANDFILL FUND	7,116,205	6,086,520	-1,029,685
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FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	7,116,205	6,086,520	-1,029,685
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DIVISION OF COURT SERVICES FUND:			
Revenue	579,572	608,182	28,610
Non-Revenue	0	12,457	12,457
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TOTAL REVENUE - DIVISION OF COURT SERVICES FUND	579,572	620,639	41,067
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DIVISION OF COURT SERVICES FUND:			
Expenditures	579,572	620,639	41,067
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SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	664,470	708,900	44,430
Non-Revenue	435,277	102,126	-333,151
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	1,099,747	811,026	-288,721
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	1,099,747	811,026	-288,721
AIRPORT OPERATING FUND:			
Revenue	2,178,365	2,220,233	41,868
Transfer from General Operating Fund	50,629	62,995	12,366
TOTAL REVENUE - AIRPORT OPERATING FUND	2,228,994	2,283,228	54,234
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,228,994	2,283,228	54,234
COMMUNITY DEVELOPMENT AUTHORITY FUND:			
Revenue	525,256	0	-525,256
COMMUNITY DEVELOPMENT AUTHORITY FUND:			
Expenditures	525,256	0	-525,256
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	800,570	800,570	0
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	800,570	800,570	0
EMS REVEENE RECOVERY FUND:			
Revenue	2,028,000	1,501,000	-527,000
EMS REVEENE RECOVERY FUND:			
Expenditures	2,028,000	1,501,000	-527,000
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Revenue	0	250	250
Transfer from General Operating Fund	0	572,948	572,948
TOTAL REVENUE - ECONOMIC DEVELOPMENT AUTHORITY FUND	0	573,198	573,198
ECONOMIC DEVELOPMENT AUTHORITY FUND:			
Expenditures	0	573,198	573,198
SCHOOL OPERATING FUND:			
Revenue	75,156,739	75,952,859	796,120
Transfer from General Operating Fund	65,347,740	72,076,068	6,728,328
TOTAL REVENUE - SCHOOL OPERATING FUND	140,504,479	148,028,927	7,524,448
SCHOOL OPERATING FUND:			
Expenditures	140,028,310	147,559,188	7,530,878
Transfer to Textbook Fund	476,169	469,739	-6,430
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	140,504,479	148,028,927	7,524,448

SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	600,000	500,000	-100,000
Transfer from School Debt Service Fund	1,566,316	0	-1,566,316
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TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	2,166,316	500,000	-1,666,316
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SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	2,166,316	500,000	-1,666,316
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SCHOOL NUTRITION SERVICES FUND:			
Revenue	4,966,615	5,118,835	152,220
Non-Revenue	1,233,680	1,508,099	274,419
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TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	6,200,295	6,626,934	426,639
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SCHOOL NUTRITION SERVICES FUND:			
Expenditures	6,200,295	6,626,934	426,639
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SCHOOL DEBT SERVICE FUND:			
Revenue	271,500	337,043	65,543
Non-Revenue	857,000	273,291	-583,709
Transfer from General Operating Fund	14,626,151	14,626,151	0
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TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	15,754,651	15,236,485	-518,166
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SCHOOL DEBT SERVICE FUND:			
Expenditures	14,188,335	15,236,485	1,048,150
Transfer to School Capital Projects Fund	1,566,316	0	-1,566,316
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TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	15,754,651	15,236,485	-518,166
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SCHOOL PRIVATE PURPOSE FUNDS:			
Revenue	50,000	75,000	25,000
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SCHOOL PRIVATE PURPOSE FUNDS:			
Expenditures	49,850	74,850	25,000
Transfer to Textbook Fund	150	150	0
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TOTAL EXPENDITURES - SCHOOL PRIVATE PURPOSE FUNDS	50,000	75,000	25,000
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SCHOOL TEXTBOOK FUND:			
Revenue	815,698	804,840	-10,858
Non-Revenue	1,281,116	625,815	-655,301
Transfer from School Operating Fund	476,169	469,739	-6,430
Transfer from School Trust Funds	150	150	0
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TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,573,133	1,900,544	-672,589
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SCHOOL TEXTBOOK FUND:			
Expenditures	2,573,133	1,900,544	-672,589
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NREP OPERATING FUND:			
Revenue	4,630,989	4,917,908	286,919
Non-Revenue	462,661	341,330	-121,331
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TOTAL REVENUE - NREP OPERATING FUND	5,093,650	5,259,238	165,588
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NREP OPERATING FUND:			
Expenditures	5,068,650	5,234,238	165,588
Transfer to NREP Textbook Fund	25,000	25,000	0
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TOTAL EXPENDITURES - NREP OPERATING FUND	5,093,650	5,259,238	165,588
NREP TEXTBOOK FUND:			
Non-Revenue	10,000	15,000	5,000
Transfer from NREP Operating Fund	25,000	25,000	0
TOTAL REVENUE - NREP TEXTBOOK FUND	35,000	40,000	5,000
NREP TEXTBOOK FUND:			
Expenditures	35,000	40,000	5,000
CONSOLIDATED SERVICES FUND:			
Revenue	3,100,000	3,600,000	500,000
CONSOLIDATED SERVICES FUND:			
Expenditures	3,100,000	3,600,000	500,000
TOTAL REVENUE - ALL FUNDS	351,630,800	368,820,813	17,190,013
Less Transfers Between Funds	87,083,639	92,936,349	5,852,710
NET REVENUE - ALL FUNDS	264,547,161	275,884,464	11,337,303
TOTAL EXPENDITURES - ALL FUNDS	351,630,800	368,820,813	17,190,013
Less Transfers Between Funds	87,083,639	92,936,349	5,852,710
NET EXPENDITURES - ALL FUNDS	264,547,161	275,884,464	11,337,303

TAX RATES

Property Taxes - Rates per \$100 of assessed value

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.585	\$0.56
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	\$0.585	\$0.56
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 \$877,362,200. Based on the proposed tax rate of \$0.56/\$100, this would result in a reduction in revenues of \$4,913,228.32.

Machinery and Tools are assessed on declining values based on acquisition year, as follows:

<u>Year</u>	<u>Assessment Ratio</u>
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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

	<u>Current</u>	<u>Proposed</u>
Unimproved Lots	\$180 per lot	\$190 per lot
Improved Lots	\$530 per lot	\$560 per lot
Unimproved - External Users	\$180 per lot	\$190 per lot
Improved - External Users	\$530 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

Star Fort Subdivision Taxes/Fees

\$60 per lot	\$60 per lot
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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	\$45 per ton	\$47 per ton
Construction Demolition Debris	\$42 per ton	\$42 per ton
Municipal Solid Waste	\$12 per ton	\$14 per ton
Municipal Sludge	\$32 per ton	\$32 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