

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, 2014. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 27, 2013 at County Administration Office Building

For the purpose of the public hearing on March 27, 2013, 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 27, 2013, 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 2013-2014 BUDGET

	ADOPTED 2012-2013	PROPOSED 2013-2014	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	122,884,304	128,724,407	5,840,103
Non-Revenue	4,300,000	4,300,000	0
	<u>127,184,304</u>	<u>133,024,407</u>	<u>5,840,103</u>
TOTAL REVENUE - GENERAL OPERATING FUND			
GENERAL OPERATING FUND:			
Expenditures	51,161,324	52,869,263	1,707,939
Transfer to Adult Detention Center	3,981,493	4,755,887	774,394
Transfer to Airport Operating	16,874	45,785	28,911
Transfer to School Operating	57,398,462	60,727,321	3,328,859
Transfer to School Debt	14,626,151	14,626,151	0
	<u>127,184,304</u>	<u>133,024,407</u>	<u>5,840,103</u>
TOTAL EXPENDITURES - GENERAL OPERATING FUND			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	12,391,303	13,138,066	746,763
Non-Revenue	1,007,389	521,421	-485,968
Transfer from General Operating Fund	3,981,493	4,755,887	774,394
	<u>17,380,185</u>	<u>18,415,374</u>	<u>1,035,189</u>
TOTAL REVENUE - NRADC FUND			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	<u>17,380,185</u>	<u>18,415,374</u>	<u>1,035,189</u>
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	5,389,448	5,306,260	-83,188
Non-Revenue	2,836,732	1,320,360	-1,516,372
	<u>8,226,180</u>	<u>6,626,620</u>	<u>-1,599,560</u>
TOTAL REVENUE - LANDFILL FUND			
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	<u>8,226,180</u>	<u>6,626,620</u>	<u>-1,599,560</u>
DIVISION OF COURT SERVICES FUND:			
Revenue	572,074	600,489	28,415
Non-Revenue	16,735	0	-16,735
	<u>588,809</u>	<u>600,489</u>	<u>11,680</u>
TOTAL REVENUE - DIV. OF COURT SERVICES FUND			
DIVISION OF COURT SERVICES FUND:			
Expenditures	<u>588,809</u>	<u>600,489</u>	<u>11,680</u>

SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	664,470	664,470	0
Non-Revenue	102,232	185,080	82,848
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TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	766,702	849,550	82,848
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SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	766,702	849,550	82,848
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AIRPORT OPERATING FUND:			
Revenue	3,142,854	2,229,694	-913,160
Non-Revenue	0	23,359	23,359
Transfer from General Operating Fund	16,874	45,785	28,911
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TOTAL REVENUE - AIRPORT OPERATING FUND	3,159,728	2,298,838	-860,890
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AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	3,159,728	2,298,838	-860,890
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LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	0	773,099	773,099
Non-Revenue	0	347,227	347,227
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TOTAL REVENUE - LAKE HOLIDAY SANITARY DISTRICT FUND	0	1,120,326	1,120,326
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LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	0	1,120,326	1,120,326
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SCHOOL OPERATING FUND:			
Revenue	73,139,104	73,272,722	133,618
Non-Revenue	663,949	0	-663,949
Transfer from School Debt Service Fund	705,484	0	-705,484
Transfer from General Operating Fund	57,398,462	60,727,321	3,328,859
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TOTAL REVENUE - SCHOOL OPERATING FUND	131,906,999	134,000,043	2,093,044
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SCHOOL OPERATING FUND:			
Expenditures	131,485,299	133,578,535	2,093,236
Transfer to Textbook Fund	421,700	421,508	-192
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TOTAL EXPENDITURES - SCHOOL OPERATING FUND	131,906,999	134,000,043	2,093,044
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SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	100,000	100,000	0
Transfer from School Debt Service Fund	267,115	1,082,640	815,525
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TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	367,115	1,182,640	815,525
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SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	367,115	1,182,640	815,525
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SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,116,744	5,008,987	-107,757
Non-Revenue	1,658,107	1,115,940	-542,167
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TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	6,774,851	6,124,927	-649,924
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SCHOOL NUTRITION SERVICES FUND:			
Expenditures	6,774,851	6,124,927	-649,924
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SCHOOL DEBT SERVICE FUND:			
Revenue	297,500	297,500	0

Non-Revenue	0	31,050	31,050
Transfer from General Operating Fund	14,626,151	14,626,151	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	14,923,651	14,954,701	31,050
SCHOOL DEBT SERVICE FUND:			
Expenditures	13,951,052	13,872,061	-78,991
Transfer to School Operating Fund	705,484	0	-705,484
Transfer to School Capital Projects Fund	267,115	1,082,640	815,525
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	14,923,651	14,954,701	31,050
SCHOOL TRUST FUNDS:			
Revenue	16,100	16,100	0
TOTAL REVENUE - SCHOOL TRUST FUNDS	16,100	16,100	0
SCHOOL TRUST FUNDS:			
Expenditures	15,950	15,950	0
Transfer to Textbook Fund	150	150	0
TOTAL EXPENDITURES - SCHOOL TRUST FUNDS	16,100	16,100	0
SCHOOL TEXTBOOK FUND:			
Revenue	775,865	760,521	-15,344
Non-Revenue	1,097,562	976,250	-121,312
Transfer from School Operating Fund	421,700	421,508	-192
Transfer from School Trust Funds	150	150	0
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,295,277	2,158,429	-136,848
SCHOOL TEXTBOOK FUND:			
Expenditures	2,295,277	2,158,429	-136,848
NREP OPERATING FUND:			
Revenue	4,395,426	4,509,295	113,869
Non-Revenue	220,044	310,567	90,523
TOTAL REVENUE - NREP OPERATING FUND	4,615,470	4,819,862	204,392
NREP OPERATING FUND:			
Expenditures	4,605,470	4,809,862	204,392
Transfer to NREP Textbook Fund	10,000	10,000	0
TOTAL EXPENDITURES - NREP OPERATING FUND	4,615,470	4,819,862	204,392
NREP TEXTBOOK FUND:			
Non-Revenue	40,000	40,000	0
Transfer from NREP Operating Fund	10,000	10,000	0
TOTAL REVENUE - NREP TEXTBOOK FUND	50,000	50,000	0
NREP TEXTBOOK FUND:			
Expenditures	50,000	50,000	0
CONSOLIDATED SERVICES FUND:			
Revenue	0	3,100,000	3,100,000
TOTAL REVENUE - CONSOLIDATED SERVICES FUND	0	3,100,000	3,100,000
CONSOLIDATED SERVICES FUND:			
Expenditures	0	3,100,000	3,100,000

TOTAL REVENUE - ALL FUNDS	318,255,371	329,342,306	11,086,935
Less Transfers Between Funds	77,427,429	81,669,442	4,242,013
NET REVENUE - ALL FUNDS	<u>240,827,942</u>	<u>247,672,864</u>	<u>6,844,922</u>
TOTAL EXPENDITURES - ALL FUNDS	318,255,371	329,342,306	11,086,935
Less Transfers Between Funds	77,427,429	81,669,442	4,242,013
NET EXPENDITURES - ALL FUNDS	<u>240,827,942</u>	<u>247,672,864</u>	<u>6,844,922</u>

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 Articles XVI, XVII, and XVIII 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, Green Acres, and Stephens City - \$60 Annually

Sanitary Landfill Fees

Commercial/Industrial	\$45 per ton
Construction Demolition Debris	\$42 per ton
Municipal Solid Waste	\$12 per ton
Municipal Sludge	\$28 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