

LEGAL NOTICE

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, 2012. Verbal comments may be presented at the Public Hearing scheduled at:

**7:15 p.m., Wednesday, March 23, 2011 at
County Administration Office Building**

For the purpose of the public hearing on March 23, 2011, written comments may be mailed to the Office of 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, 2011, 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 2011-2012 BUDGET

	ADOPTED 2010-2011	PROPOSED 2011-2012	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	121,311,341	121,549,938	238,597
Non Revenue:	4,300,000	4,300,000	0
TOTAL REVENUE- GENERAL OPERATING FUND	125,611,341	125,849,938	238,597
GENERAL OPERATING FUND:			
Expenditures	125,611,341	125,849,938	238,597
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	12,443,581	12,191,562	-252,019
Non-Revenue and Transfers	4,388,829	4,233,510	-155,319
TOTAL REVENUE- NRADC FUND	16,832,410	16,425,072	-407,338
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	16,832,410	16,425,072	-407,338
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	6,137,000	6,318,600	181,600
Non Revenue	1,229,729	1,988,930	759,201
TOTAL REVENUE- LANDFILL FUND	7,366,729	8,307,530	940,801
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	7,366,729	8,307,530	940,801
DIVISION OF COURT SERVICES FUND:			
Revenue	1,203,754	878,142	-325,612
Non Revenue and Transfers	75,329	229,442	154,113
TOTAL REVENUE- DIV. OF COURT SERVICES FUND	1,279,083	1,107,584	-171,499
DIVISION OF COURT SERVICES FUND:			
Expenditures	1,279,083	1,107,584	-171,499
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	621,000	691,520	70,520
Non Revenue	227,097	86,180	-140,917
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	848,097	777,700	-70,397
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	848,097	777,700	-70,397
AIRPORT OPERATING FUND:			
Revenue	3,142,854	3,142,854	0
Non Revenue:	16,874	16,874	0
TOTAL REVENUE- AIRPORT OPERATING FUND	3,159,728	3,159,728	0
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	3,159,728	3,159,728	0

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SCHOOL OPERATING FUND:			
Revenue	67,067,530	70,601,288	3,533,758
Non Revenue and Transfers	56,637,668	56,637,668	0
TOTAL REVENUE- SCHOOL OPERATING FUND	123,705,198	127,238,956	3,533,758
SCHOOL OPERATING FUND:			
Expenditures	123,705,198	127,238,956	3,533,758
SCHOOL CAPITAL FUND:			
Non Revenue and Transfers	1,693,595	1,085,123	-608,472
TOTAL REVENUE- SCHOOL CAPITAL FUND	1,693,595	1,085,123	-608,472
SCHOOL CAPITAL FUND:			
Expenditures	1,693,595	1,085,123	-608,472
SCHOOL FOOD SERVICE FUND:			
Revenue	4,824,820	4,901,135	76,315
Non Revenue	1,130,877	1,323,306	192,429
TOTAL REVENUE- SCHOOL FOOD SERVICE FUND	5,955,697	6,224,441	268,744
SCHOOL FOOD SERVICE FUND:			
Expenditures	5,955,697	6,224,441	268,744
SCHOOL DEBT SERVICE FUND:			
Non Revenue	14,806,621	14,696,201	-110,420
TOTAL REVENUE- SCHOOL DEBT SERVICE FUND	14,806,621	14,696,201	-110,420
SCHOOL DEBT SERVICE FUND:			
Expenditures	14,806,621	14,696,201	-110,420
SCHOOL TRUST FUNDS:			
Revenue	16,100	16,100	0
TOTAL REVENUE- SCHOOL TRUST FUNDS	16,100	16,100	0
SCHOOL TRUST FUNDS:			
Expenditures	16,100	16,100	0
SCHOOL TEXTBOOK FUND:			
Revenue	457,666	352,821	-104,845
Non Revenue and Transfers	2,495,075	1,654,823	-840,252
TOTAL REVENUE- SCHOOL TEXTBOOK FUND	2,952,741	2,007,644	-945,097
SCHOOL TEXTBOOK FUND:			
Expenditures	2,952,741	2,007,644	-945,097
NREP OPERATING FUND:			
Revenue	4,156,472	4,207,013	-50,541
Non Revenue	332,668	300,000	-32,668
TOTAL REVENUE- NREP OPERATING FUND	4,489,140	4,507,013	17,873
NREP OPERATING FUND:			
Expenditures	4,489,140	4,507,013	17,873
NREP TEXTBOOK FUND:			
Non Revenue	45,000	50,000	5,000
TOTAL REVENUE- NREP TEXTBOOK FUND	45,000	50,000	5,000
NREP TEXTBOOK FUND:			
Expenditures	45,000	50,000	5,000

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TOTAL REVENUE			
-ALL FUNDS	308,761,480	311,453,030	2,691,550
Less Transfer Between Funds	76,675,896	76,368,742	-307,154
NET REVENUE-ALL FUNDS	232,085,584	235,084,288	2,998,704
TOTAL EXPENDITURES-ALL FUNDS			
308,761,480	311,453,030	2,691,550	
Less Transfers Between Funds	76,675,896	76,368,742	-307,154
NET EXPENDITURES-ALL FUNDS	232,085,584	235,084,288	2,998,704

TAX RATES (Rate per \$100)

	REAL ESTATE	PERSONAL PROPERTY
Assessment Year - 2011 -	0.545	4.86
Volunteer Firefighters		2.25*

*For one qualifying vehicle

Other Tax Rates

Airplanes	1 cent per \$100 of assessed value
Antique Vehicles	Zero tax
Mobile Homes	.545 per \$100 of assessed value
Meals Tax	4% of gross receipts
Transient Occupancy Tax	2% of gross receipts

Business and Professional Occupational License Rates

Contractors	16 cents per \$100 of gross receipts
Retail Sales	20 cents per \$100 of gross receipts
Financial, Real Estate and Professional Services	58 cents per \$100 of gross receipts
Repair, Personal and Business Services	36 cents per \$100 of gross receipts
Wholesale	5 cents per \$100 of purchases

Other businesses and professional occupations to be taxed at current rates as set forth in Chapter 158, Article XVIII of the County Code, and the rate of \$2.00 on declining values to be applied to machinery and tools; contract carrier classified vehicles and equipment will receive the rate of \$2.00 on apportioned percentage of book values. All other tax rates, as set out in Chapter 158 of the County Code to remain unchanged.

MACHINERY & TOOL TAX (Effective Jan. 1, 1993)

YEAR	ASSESSMENT RATIO	TAX RATE
1	60%	2.00
2	50%	2.00
3	40%	2.00
4	30%	2.00

Assessment ratio holds at 30% for life of equipment

VEHICLE LICENSE TAX

Vehicle	Motorcycle
\$25	\$10

SANITARY LANDFILL FEES

\$45 per ton - Commercial/Industrial
\$42 per ton - Construction Demolition Debris
\$12 per ton - Municipal
\$24 per ton - Municipal Sludge

SHAWNEELAND SANITARY DISTRICT FEES

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

STAR FORT SUBDIVISION TAXES/FEES

\$60 PER LOT

STREET LIGHT FEES

OAKDALE CROSSING, GREEN ACRES, AND STEPHENS CITY
PROPOSED FY 2012 FEE = \$60 ANNUALLY

**CHERYL B. SHIFFLER,
FINANCE DIRECTOR
COUNTY OF FREDERICK, VIRGINIA**