

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, 2009. Verbal comments may be presented at the Public Hearing scheduled at:

**7:15 p.m., Wednesday, March 26, 2008 at
County Administration Office Building**

For the purpose of the public hearing on March 26, 2008, 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 26, 2008, 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 2008-2009 BUDGET

	ADOPTED 2007-2008	PROPOSED 2008-2009	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	125,811,207	126,407,340	596,133
Non Revenue	6,500,00	8,699,000	2,199,000
TOTAL REVENUE- GENERAL OPERATING FUND	132,311,207	135,106,340	2,795,133
GENERAL OPERATING FUND:			
Expenditures	132,311,207	135,106,340	2,795,133
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	14,537,721	17,564,781	3,027,060
Non Revenue	2,712,832	1,313,696	-1,399,136
TOTAL REVENUE- NRADC FUND	17,250,553	18,878,477	1,627,924
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	17,250,553	18,878,477	1,627,924
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	8,735,093	8,788,987	53,894
Non Revenue	281,100	2,553,689	2,272,589
TOTAL REVENUE- LANDFILL FUND	9,016,193	11,342,676	2,326,483
FREDRICK-WINCHESTER LANDFILL FUND:			
Expenditures	9,016,193	11,342,676	2,326,483
DIVISION OF COURT SERVICES FUND:			
Revenue	1,420,154	1,404,316	-15,838
Non Revenue	31,042	10,720	-20,322
TOTAL REVENUE- DIV. OF COURT SERVICES FUND	1,451,196	1,415,036	-36,160
DIVISION OF COURT SERVICES FUND:			
Expenditures	1,451,196	1,415,036	-36,160
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	753,977	688,064	-65,913
Non Revenue	266,765	332,474	65,709
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	1,020,742	1,020,538	-204
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	1,020,742	1,020,538	-204
AIRPORT OPERATING FUND:			
Revenue	2,893,433	3,277,383	383,950
Non Revenue:	73,118	43,752	-29,366
TOTAL REVENUE- AIRPORT OPERATING FUND	2,966,551	3,321,135	354,584

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AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,966,551	3,321,135	354,584
CONSOLIDATED SERVICES FUND:			
Revenue	300,000	0	-300,000
TOTAL REVENUE- CONSOLIDATED SERVICES FUND	300,000	0	-300,000
CONSOLIDATED SERVICES FUND:			
Expenditures	300,000	0	-300,000
SCHOOL OPERATING FUND:			
Revenue	67,684,318	71,324,898	3,640,580
Non Revenue	62,996,099	63,933,177	937,078
TOTAL REVENUE- SCHOOL OPERATING FUND	130,680,417	135,258,075	4,577,658
SCHOOL OPERATING FUND:			
Expenditures	130,680,417	135,258,075	4,577,658
SCHOOL CAPITAL FUND:			
Non Revenue	1,050,000	500,000	-550,000
TOTAL REVENUE- SCHOOL CAPITAL FUND	1,050,000	500,000	-550,000
SCHOOL CAPITAL FUND:			
Expenditures	1,050,000	500,000	-550,000
SCHOOL CAFETERIA FUND:			
Revenue	4,474,829	4,872,000	397,171
Non Revenue	1,004,376	751,346	-253,030
TOTAL REVENUE- SCHOOL CAFETERIA FUND	5,479,205	5,623,346	144,141
SCHOOL CAFETERIA FUND:			
Expenditures	5,479,205	5,623,346	144,141
SCHOOL DEBT SERVICE FUND:			
Revenue	1,962,639	2,539,166	576,527
Non Revenue	12,156,526	12,133,071	-23,455
TOTAL REVENUE- SCHOOL DEBT SERVICE FUND	14,119,165	14,672,237	553,072
SCHOOL DEBT SERVICE FUND:			
Expenditures	14,119,165	14,672,237	553,072
SCHOOL TRUST FUNDS:			
Revenue	1,100	1,100	0
TOTAL REVENUE- SCHOOL TRUST FUNDS	1,100	1,100	0
SCHOOL TRUST FUNDS:			
Expenditures	1,100	1,100	0
SCHOOL TEXTBOOK FUND:			
Revenue	792,735	931,298	138,563
Non Revenue	625,495	2,131,929	1,506,434
TOTAL REVENUE- SCHOOL TEXTBOOK FUND	1,418,230	3,063,227	1,644,997
SCHOOL TEXTBOOK FUND:			
Expenditures	1,418,230	3,063,227	1,644,997
NREP OPERATING FUND:			
Revenue	4,986,014	5,096,722	110,708
Non Revenue	327,313	327,313	0
TOTAL REVENUE- NREP OPERATING FUND	5,313,327	5,424,035	110,708
NREP OPERATING FUND:			
Expenditures	5,313,327	5,424,035	110,708
NREP TEXTBOOK FUND:			
Non Revenue	30,000	30,000	0
TOTAL REVENUE- NREP TEXTBOOK FUND	30,000	30,000	0
NREP TEXTBOOK FUND:			
Expenditures	30,000	30,000	0

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AIRPORT AUTHORITY CAPITAL PROJECT FUND:			
Revenue	1,983,480	7,000	-1,976,480
Non Revenue	130,245	17,000	-113,245
TOTAL REVENUE- AIRPORT AUTHORITY CAPITAL PROJECT FUND	2,113,725	24,000	-2,089,725
AIRPORT AUTHORITY CAPITAL PROJECT FUND:			
Expenditures	2,113,725	24,000	-2,089,725
UNEMPLOYMENT COMPENSATION FUND:			
Non Revenue	10,000	10,000	0
TOTAL REVENUE- UNEMPLOYMENT COMPENSATION FUND	10,000	10,000	0
UNEMPLOYMENT COMPENSATION FUND:			
Expenditures	10,000	10,000	0
TOTAL REVENUE-ALL FUNDS	324,531,611	335,690,222	11,158,611
Less Transfer Between Funds	78,688,356	79,551,981	863,625
NET REVENUE-ALL FUNDS	245,843,255	256,138,241	10,294,986
TOTAL EXPENDITURES-ALL FUNDS	324,531,611	335,690,222	11,158,611
Less Transfers Between Funds	78,688,356	79,551,981	863,625
NET EXPENDITURES-ALL FUNDS	245,843,255	256,138,241	10,294,986

TAX RATES (Rate per \$100)

	REAL ESTATE	PERSONAL PROPERTY
Assessment Year - 2008 - Proposed	.525	4.20
Volunteer Firefighters		2.25

A tax rate of 42½ cents will be applied to airplanes and zero tax to be applied to antique vehicles. Mobile Homes will be taxed at the real estate rate. Meals Tax is proposed at 4% of gross receipts. Lodging will be taxed at 2% of gross receipts. The Business and Professional Occupational License rates are as follows: contractors 16 cents per \$100 of gross receipts, retail 20 cents per \$100 of gross receipts, professional services 58 cents per \$100 of gross receipts, personal and business 36 cents per \$100 of gross receipts, wholesale 5 cents per \$100 of purchases and the rate of \$2.00 on declining values to be applied to machinery and tools and contract carrier classified vehicles.

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

DECALS

Vehicle	Motorcycle
\$25	\$10

SANITARY LANDFILL FEES

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

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