

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, 2013. Verbal comments may be presented at the Public Hearing scheduled at:

7:15 p.m., Wednesday, March 28, 2012 at County Administration Office Building

For the purpose of the public hearing on March 28, 2012, 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 28, 2012, 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 2012-2013 BUDGET

ADOPTED PROPOSED DIFFERENCE 2011-2012 2012-2013

GENERAL OPERATING FUND:			
Revenue	121,549,938	122,884,304	1,334,366
Non-Revenue	4,300,000	4,300,000	0
TOTAL REVENUE - GENERAL OPERATING FUND	125,849,938	127,184,304	1,334,366
GENERAL OPERATING FUND:			
Expenditures	50,835,735	51,161,324	325,589
Transfer to Adult Detention Center	3,733,510	3,981,493	247,983
Transfer to Airport Operating	16,874	16,874	0
Transfer to School Operating	56,637,668	57,398,462	760,794
Transfer to School Debt	14,626,151	14,626,151	0
TOTAL EXPENDITURES - GENERAL OPERATING FUND	125,849,938	127,184,304	1,334,366
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	12,191,562	12,391,303	199,741
Non-Revenue	500,000	1,007,389	507,389
Transfer from General Operating Fund	3,733,510	3,981,493	247,983
TOTAL REVENUE - NRADC FUND	16,425,072	17,380,185	955,113
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	16,425,072	17,380,185	955,113
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	6,318,600	5,389,448	-929,152
Non-Revenue	1,988,930	2,836,732	847,802
TOTAL REVENUE - LANDFILL FUND	8,307,530	8,226,180	-81,350
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	8,307,530	8,226,180	-81,350
DIVISION OF COURT SERVICES FUND:			
Revenue	1,022,694	572,074	-450,620
Non-Revenue	84,890	16,735	-68,155
TOTAL REVENUE - DIV. OF COURT SERVICES FUND	1,107,584	588,809	-518,775
DIVISION OF COURT SERVICES FUND:			
Expenditures	1,107,584	588,809	-518,775
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	691,520	664,470	-27,050
Non-Revenue	86,180	102,232	16,052
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	777,700	766,702	-10,998
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	777,700	766,702	-10,998
AIRPORT OPERATING FUND:			
Revenue	3,142,854	3,142,854	0
Transfer from General Operating Fund	16,874	16,874	0
TOTAL REVENUE - AIRPORT OPERATING FUND	3,159,728	3,159,728	0

LEGAL NOTICE

AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	3,159,728	3,159,728	0
SCHOOL OPERATING FUND:			
Revenue	70,601,288	73,139,104	2,537,816
Non-Revenue	0	663,949	663,949
Transfer from School Debt Service Fund	0	705,484	705,484
Transfer from General Operating Fund	56,637,668	57,398,462	760,794
TOTAL REVENUE - SCHOOL OPERATING FUND	127,238,956	131,906,999	4,668,043
SCHOOL OPERATING FUND:			
Expenditures	127,037,592	131,485,299	4,447,707
Transfer to Textbook Fund	201,364	421,700	220,336
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	127,238,956	131,906,999	4,668,043
SCHOOL CAPITAL FUND:			
Non-Revenue	100,000	100,000	0
Transfer from School Debt Service Fund	985,123	267,115	-718,008
TOTAL REVENUE - SCHOOL CAPITAL FUND	1,085,123	367,115	-718,008
SCHOOL CAPITAL FUND:			
Expenditures	1,085,123	367,115	-718,008
SCHOOL CAFETERIA FUND:			
Revenue	4,901,135	5,116,744	215,609
Non-Revenue	1,323,306	1,658,107	334,801
TOTAL REVENUE - SCHOOL CAFETERIA FUND	6,224,441	6,774,851	550,410
SCHOOL CAFETERIA FUND:			
Expenditures	6,224,441	6,774,851	550,410
SCHOOL DEBT SERVICE FUND:			
Revenue	0	297,500	297,500
Non-Revenue	70,050	0	-70,050
Transfer from General Operating Fund	14,626,151	14,626,151	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	14,696,201	14,923,651	227,450
SCHOOL DEBT SERVICE FUND:			
Expenditures	13,711,078	13,951,052	239,974
Transfer to School Operating Fund	0	705,484	705,484
Transfer to School Capital Fund	985,123	267,115	-718,008
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	14,696,201	14,923,651	227,450
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	352,821	775,865	423,044
Non-Revenue	1,453,309	1,097,562	-355,747
Transfer from School Operating Fund	201,364	421,700	220,336
Transfer from School Trust Funds	150	150	0
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,007,644	2,295,277	287,633
SCHOOL TEXTBOOK FUND:			
Expenditures	2,007,644	2,295,277	287,633
NREP OPERATING FUND:			
Revenue	4,207,013	4,315,470	108,457
Non-Revenue	300,000	300,000	0
TOTAL REVENUE - NREP OPERATING FUND	4,507,013	4,615,470	108,457

LEGAL NOTICE

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
TOTAL REVENUE - ALL FUNDS	311,453,030	318,255,371	6,802,341
Less Transfers Between Funds	76,224,190	77,427,429	1,203,239
NET REVENUE - ALL FUNDS	235,228,840	240,827,942	5,599,102
TOTAL EXPENDITURES - ALL FUNDS			
	311,453,030	318,255,371	6,802,341
Less Transfers Between Funds	76,224,190	77,427,429	1,203,239
NET EXPENDITURES - ALL FUNDS	235,228,840	240,827,942	5,599,102

PROPOSED TAX RATES

Property Taxes - Rates per \$100 of assessed value

Real Estate	\$0.545
Personal Property	\$4.86
Qualifying Personal Property for Volunteer Firefighters	\$2.25
Antique Vehicles	\$0.00
Mobile Homes	\$0.545
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

Year	Assessment Ratio
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	\$24 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