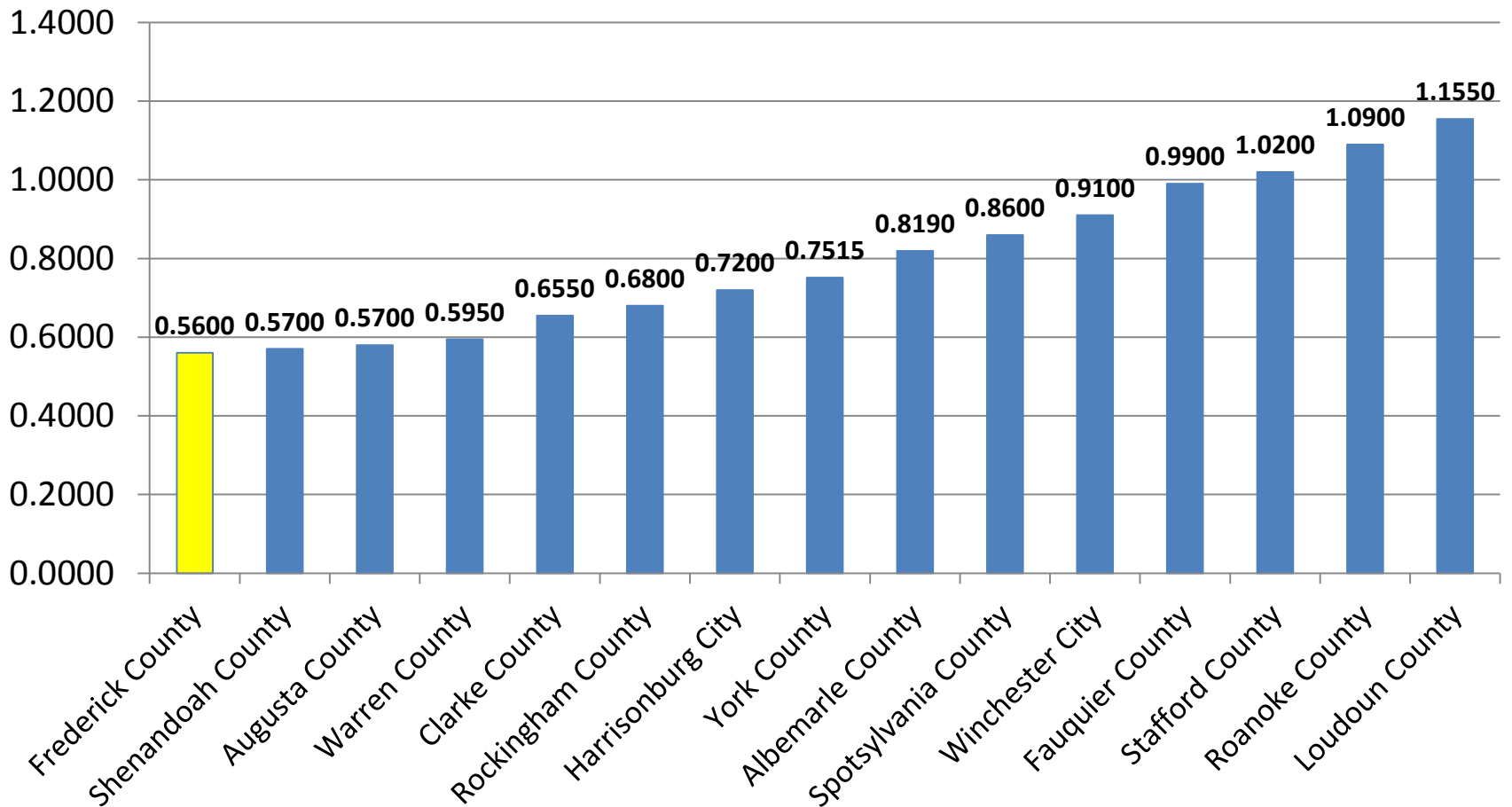
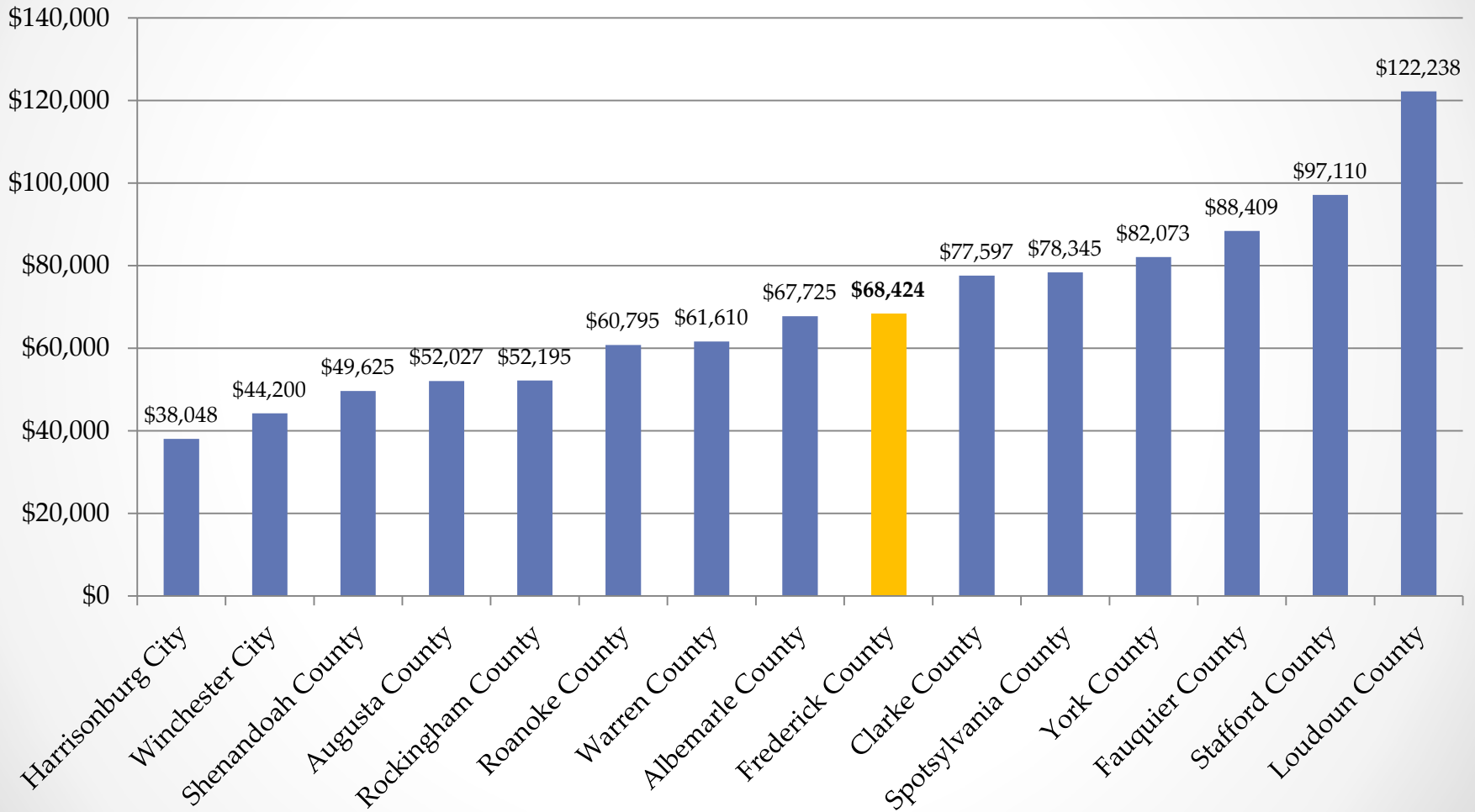


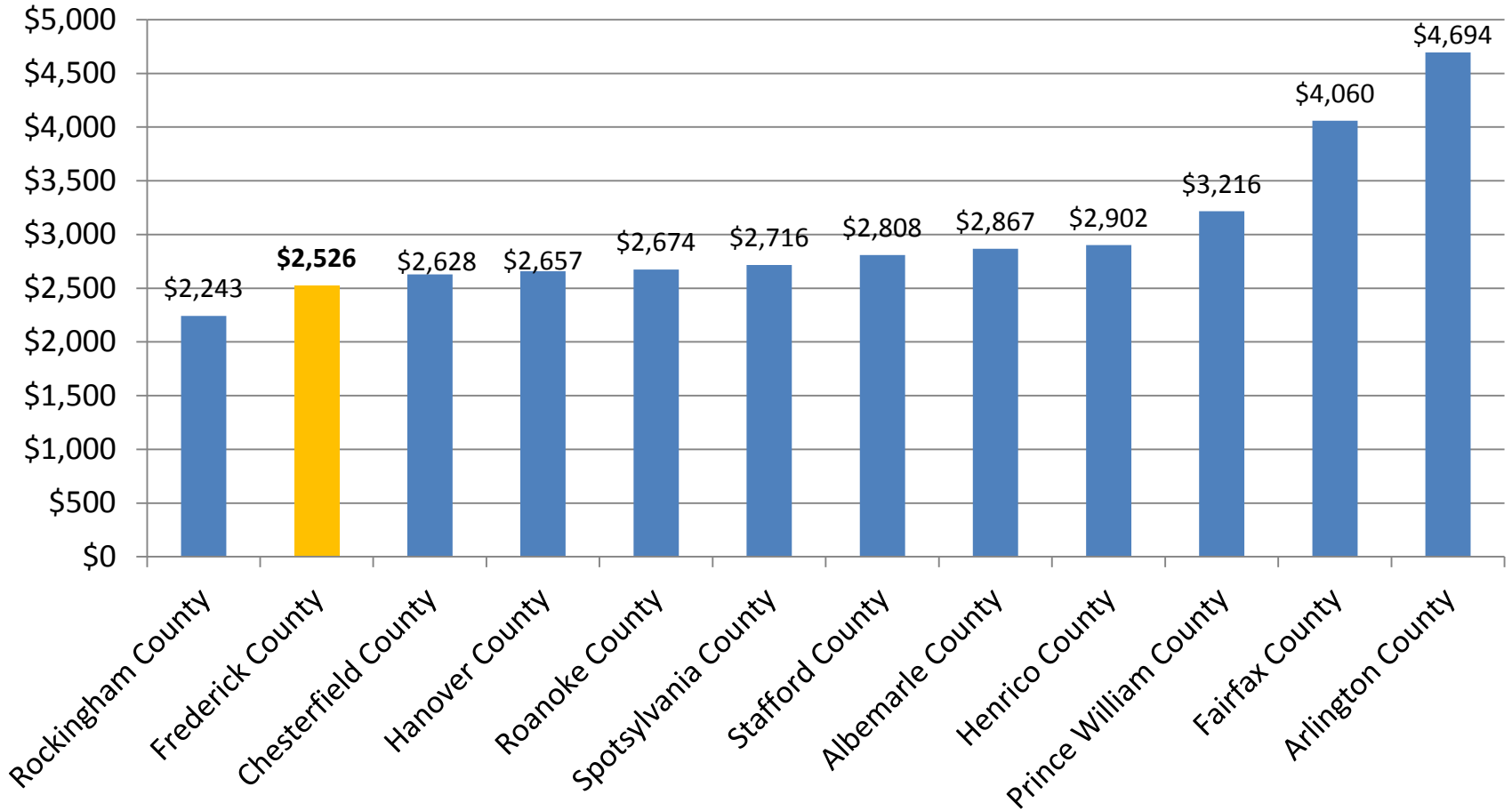
Real Estate Tax Rates of Surrounding and Similar Localities



Median Income of Surrounding and Similar Localities



Per Capita Expenditure Comparison Twelve Largest Localities



Source: APA 2014 Comparative Cost Report. Draft 2015 not yet available.

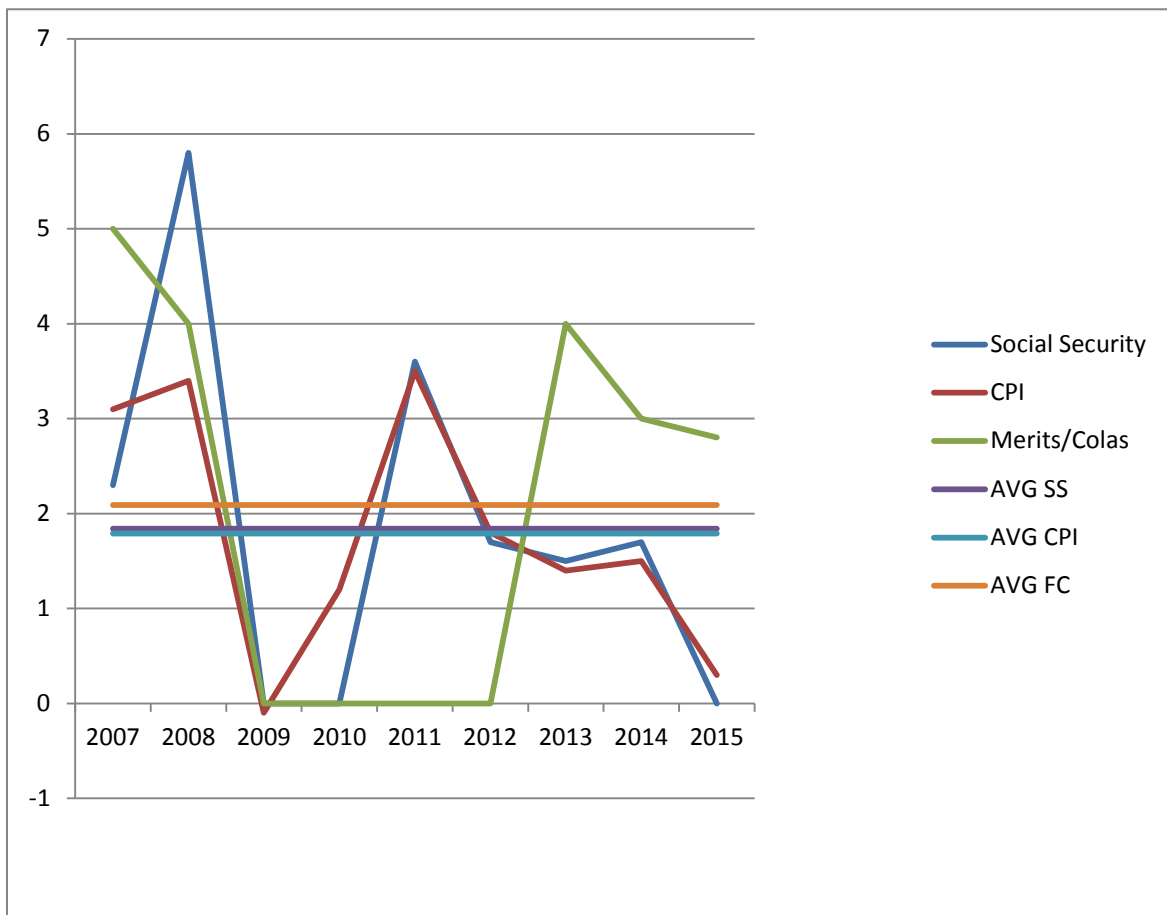
Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less: City of Winchester Share	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2006	\$ 144,413,506	\$ -	\$ 144,413,506	1.74%	\$ 1,993
2007	145,585,324	-	145,585,324	1.66%	1,950
2008	153,081,573	-	153,081,573	1.70%	2,013
2009	148,796,669	-	148,796,669	1.61%	1,921
2010	137,982,022	-	137,982,022	1.46%	1,762
2011	136,620,526	-	136,620,526	1.46%	1,726
2012	145,019,085	-	145,019,085	1.57%	1,806
2013	138,713,598	-	138,713,598	1.48%	1,708
2014	137,471,379	-	137,471,379	1.45%	1,669
2015	147,568,101	-	147,568,101	1.49%	1,778

- (1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 11
- (2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property - Table 7
- (3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and local financing lease.

Frederick County Merit Increases Compared to Social Security Increases and Consumer Price Index

	Social Security	CPI	Frederick Co Merits/Colas	AVG SS	AVG CPI	AVG FC
2007	2.3	3.1	5	1.84	1.79	2.09
2008	5.8	3.4	4	1.84	1.79	2.09
2009	0	-0.1	0	1.84	1.79	2.09
2010	0	1.2	0	1.84	1.79	2.09
2011	3.6	3.5	0	1.84	1.79	2.09
2012	1.7	1.8	0	1.84	1.79	2.09
2013	1.5	1.4	4	1.84	1.79	2.09
2014	1.7	1.5	3	1.84	1.79	2.09
2015	0	0.3	2.8	1.84	1.79	2.09



**FY 17 Budget Request Reductions to Balance at 6, 8, or 10 Cent Increase in RE Tax Rate
Including Proposed Increase in Transient Occupancy Tax**

	6 cent	8 cent	10 cent
Total General Fund Projected Revenues	156,133,714	156,133,714	156,133,714
Add:			
Proposed RE tax increase (\$.01 = \$800,000)	4,800,000	6,400,000	8,000,000
Proposed Transient Occupancy Tax Increase by .5%	132,850	132,850	132,850
Revised Projected Revenues	161,066,564	162,666,564	164,266,564
Total General Fund Expenditure Requests	184,327,280	184,327,280	184,327,280
Less Proposed Capital Cuts to General Fund Requests:			
All General Fund Capital^	5,267,176	5,267,176	5,267,176
All School Capital^	5,188,451	5,188,451	5,188,451
Total Reductions in Capital Requests	10,455,627	10,455,627	10,455,627
Less Proposed New Requested Postions:			
Total Reductions in Requested Positions	1,846,441	1,733,825	1,340,462
Original Number of New Position Requests	47	47	47
Less Positions Not Recommended for Funding	-33	-31	-24
Number of general fund positions reduced out of requested 47	14	16	23
Less Proposed Operating Costs Reductions (Increases) in Requests:			
Various GF Reductions	2,010,948	2,047,116	2,041,882
Reduce GF COLA/merit from 4.1% to 2%, 3%, or no reduction, respectively	725,620	380,087	0
Reduce (Increase) County Administrator's Contingency (\$500K proposed) - Plug	-51,519	-317,538	-226,854
Other reductions not identified	0	0	0
Reduction in School Transfers per formula for tax increase/new revenue	8,273,599	7,361,599	6,449,599
Total Other Operating Requests Reductions	10,958,648	9,471,264	8,264,627
Total General Fund Request Reductions (Capital, Positions, Operating)	23,260,716	21,660,716	20,060,716
Revised General Fund Requests Expenditures	161,066,564	162,666,564	164,266,564
Balanced if 0	0	0	0
^Assumes capital is funded as budget amendment in FY 15-16			
School Request (Capital, Operating, and Debt Service)	16,516,479	16,516,479	16,516,479
Capital removed	-5,188,451	-5,188,451	-5,188,451
School Request (Operating and Debt Service Only)	11,328,028	11,328,028	11,328,028
Operating and debt combined reduced	-8,273,599	-7,361,599	-6,449,599
Net increase in local transfer to schools	3,054,429	3,966,429	4,878,429
Less debt service increase	-1,308,170	-1,308,170	-1,308,170
Increase in local transfer for operating	1,746,259	2,658,259	3,570,259

Agency Requests for Funding Summary - Frederick County

	<i>FY 2014</i>	<i>FY 2015</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Incr/(Decr)</i>	<i>%</i>
	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Request</i>	<i>FY2017</i>	<i>Change</i>
Outside Agencies						
Blue Ridge Legal Services	2,851	-	-	5,547	5,547	100.0%
Boys & Girls Club	-	-	-	-	-	0.0%
Discovery Museum	19,125	-	-	35,382	35,382	100.0%
Discovery Museum - Capital	-	-	-	-	-	0.0%
Fremont Street Nursery	-	-	-	-	-	0.0%
Healthy Families	-	-	-	-	-	0.0%
Literacy Volunteers Winchester Area	-	-	-	-	-	0.0%
Access Independence	11,475	11,000	11,000	12,000	1,000	9.1%
CLEAN, Inc.	10,519	10,000	10,000	15,000	5,000	50.0%
NW Works	25,245	25,000	25,000	26,500	1,500	6.0%
Shenandoah Apple Blossom Festival	3,825	3,800	3,800	5,000	1,200	31.6%
Tourism Program	100,500	100,500	100,500	150,500	50,000	49.8%
Courthouse Museum	25,000	25,000	25,000	25,000	-	0.0%
Our Health, Inc	20,655	20,000	20,000	25,000	5,000	25.0%
Shenandoah Area Agency on Aging	60,930	60,000	60,000	66,000	6,000	10.0%
The Laurel Center	6,503	6,000	6,000	8,000	2,000	33.3%
Winchester Day Nursery	-	-	-	-	-	0.0%
Win-Fred Co Historical Society	-	-	-	-	-	0.0%
Virginia Cooperative Extension	NA	NA	NA	NA	NA	0.0%
Youth Development Center	22,950	22,000	24,025	25,000	975	4.1%
Total Outside Agencies	309,578	283,300	285,325	398,929	113,604	39.8%
Other Agencies						
Addiction Action Committee	-	-	60,000	60,000	-	0.0%
NWRDC Regional Jail	4,467,002	4,830,537	5,103,298	5,320,466	217,168	4.3%
NWRDC Regional Jail - Capital	-	-	-	inc. above	-	0.0%
Handley Library	826,050	862,665	862,665	942,357	79,692	9.2%
Handley Library - Capital	-	-	-	-	-	0.0%
Lord Fairfax Community College	56,493	56,000	56,000	78,819	22,819	40.7%
Lord Fairfax EMS Council	16,420	16,000	16,000	17,600	1,600	10.0%
LF Soil and Water Conservation	7,650	7,000	7,000	11,250	4,250	60.7%
Northwestern Community Services	318,263	318,000	318,000	343,440	25,440	8.0%
NSV Regional Commission	43,622	44,085	45,301	45,915	614	1.4%
NW Regional Juvenile Detention Center	395,276	472,371	410,260	384,503	(25,757)	-6.3%
S.P.C.A.	-	-	-	-	-	0.0%
Winchester Health Department	301,959	301,000	301,000	393,867	92,867	30.9%
Winchester Regional Airport	126,996	90,711	62,995	138,599	75,604	120.0%
Winchester Regional Airport - Capital	430,599	69,765	84,982	-	(84,982)	-100.0%
Win-Fred Co EDC	NA	NA	NA	NA	NA	0.0%
Win-Fred Metropolitan Planning Org	27,620	12,182	27,500	27,500	-	0.0%
Total Other Agencies	7,017,950	7,080,316	7,355,001	7,764,316	409,315	5.6%
TOTAL AGENCIES	7,327,528	7,363,616	7,640,326	8,163,245	522,919	6.8%

Agency Requests for Funding Summary - City of Winchester

	<i>FY 2014</i>	<i>FY 2015</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Incr/(Decr)</i>	<i>% Change</i>
	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Request</i>	<i>FY2017</i>	<i>% Change</i>
Outside Agencies						
Blue Ridge Legal Services	-	-	-	5,138	5,138	100.0%
Boys & Girls Club	10,000	10,000	10,000	20,000	10,000	100.0%
Discovery Museum	10,000	10,000	10,000	30,000	20,000	200.0%
Discovery Museum - Capital	100,000	100,000	100,000	100,000	-	0.0%
Fremont Street Nursery	10,000	10,000	10,000	10,000	-	0.0%
Healthy Families	10,000	10,000	10,000	10,000	-	0.0%
Literacy Volunteers Winchester Area	-	-	-	5,000	5,000	100.0%
Our Health, Inc	20,188	20,188	20,188	25,000	4,812	23.8%
Shenandoah Area Agency on Aging	20,000	20,000	20,000	35,000	15,000	75.0%
The Laurel Center	3,000	53,000	3,000	6,000	3,000	100.0%
Winchester Day Nursery	10,000	10,000	10,000	10,000	-	0.0%
Win-Fred Co Historical Society	79,525	85,750	85,750	90,000	4,250	5.0%
Virginia Cooperative Extension	-	-	-	50,000	50,000	100.0%
Youth Development Center	10,000	10,000	10,000	10,000	-	0.0%
Total Outside Agencies	282,713	338,938	288,938	406,138	117,200	40.6%
Other Agencies						
Addiction Action Committee	-	-	60,000	60,000	-	0.0%
NWRDC Regional Jail	3,549,207	3,821,772	4,154,548	4,539,235	384,687	9.3%
NWRDC Regional Jail - Capital	-	-	-	99,814	99,814	100.0%
Handley Library	390,334	390,334	419,020	419,020	-	0.0%
Handley Library - Capital	-	-	-	-	-	0.0%
Lord Fairfax Community College	37,391	55,216	60,288	63,990	3,702	6.1%
Lord Fairfax EMS Council	8,306	8,306	9,137	9,137	-	0.0%
LF Soil and Water Conservation	-	-	1,000	-	(1,000)	-100.0%
Northwestern Community Services	183,307	183,307	192,472	202,096	9,624	5.0%
NSV Regional Commission	15,177	15,177	15,785	15,975	190	1.2%
NW Regional Juvenile Detention Center	299,751	358,593	391,595	475,462	83,867	21.4%
S.P.C.A.	115,000	115,000	120,000	135,000	15,000	12.5%
Winchester Health Department	266,701	294,570	300,393	303,812	3,419	1.1%
Winchester Regional Airport	18,250	30,099	20,887	45,941	25,054	120.0%
Winchester Regional Airport - Capital	170,568	23,436	9,836	-	(9,836)	-100.0%
Win-Fred Co EDC	72,000	-	-	-	-	0.0%
Win-Fred Metropolitan Planning Org	20,000	15,132	27,500	27,500	-	0.0%
Total Other Agencies	5,145,992	5,310,942	5,782,461	6,396,982	614,521	10.6%
TOTAL AGENCIES	5,428,705	5,649,880	6,071,399	6,803,120	731,721	12.1%