

**COUNTY OF WARREN  
PROPOSED FY 2018-2019 BUDGET AND  
2018 TAX RATES  
NOTICE OF PUBLIC HEARING**

The Warren County Board of Supervisors will hold a public hearing in the Warren County Government Center Boardroom on Tuesday, April 10, 2018 at 7:00 PM on the Warren County budget for FY 2018-2019 and tax rates for 2018. In the event of inclement weather and the hearing is postponed, it will be held Tuesday, April 17, 2018 at 7:30 p.m. The Board will hear public comment on the proposed County budget, the proposed school operating and cafeteria budgets, the proposed budgets for the Blue Mountain, Cedarville Heights, High Knob, Lake Front Royal, Linden Heights, Riverside, Shangri-La, Shenandoah Farms, Shenandoah Shores, Skyland Estates, and South River Estates Sanitary Districts for FY 2018-2019, and the proposed tax rates for 2018. Citizens are invited to attend and express their views on these proposals. These proposed expenditures, except in the case of the public school budget, are for informative and fiscal planning purposes only. No money shall be paid out, or become available to be paid out, unless and until an appropriation for such expenditure has been made by the Board of Supervisors.

The budgets for offices funded fully or partially by the Commonwealth of Virginia are based on existing estimates of fiscal participation by the Commonwealth. The Board of Supervisors may modify these budgets if the Commonwealth does not approve funding of its portion of these budgets as anticipated.

**SUMMARY OF PROPOSED EXPENDITURES FY 2018-2019**

**GENERAL FUND**

**GENERAL GOVERNMENT ADMINISTRATION**

Board of Supervisors	\$235,145
County Administration	\$714,358
County Attorney's Office	\$260,593
Office of the Commissioner of the Revenue	\$696,688
Reassessment	\$137,550
Treasurer's Office	\$528,772
Finance and Purchasing	\$341,172
Elections	\$303,639

**JUDICIAL ADMINISTRATION**

Circuit Court	\$25,170
General District Court	\$26,318
Magistrates	\$5,970
Juvenile and Domestic Court	\$19,600
Clerk of Circuit Court	\$535,351
Law Library	\$48,772
Commonwealth's Attorney	\$792,263

**PUBLIC SAFETY**

Sheriff's Office	\$3,783,030
E-911 System	\$573,989
School Resource	\$696,209
Volunteer Fire and Rescue	\$970,982
Court Services	\$1,029,383
Probation	\$66,320
Building Inspections	\$595,801
Animal Control	\$642,201
Medical Examiner	\$500
Fire and Rescue Department	\$3,212,956
Cost Recovery	\$528,100

**PUBLIC WORKS**

Public Works/Sanitary Districts	\$267,673
Streets and Highways	\$21,000
Refuse Collection/Disposal/Transfer Station	\$3,526,992
Building and Grounds	\$1,081,113

**HEALTH AND WELFARE**

Health	\$355,497
Mental Health and Disability	\$335,798
Social Services	\$3,941,902
Other Social Services	\$112,489
Children's Services Act	\$1,873,075

**EDUCATION**

Public Schools - Local Appropriation	\$24,635,578
Community College	\$38,637

**PARKS, RECREATION AND CULTURAL**

Parks and Recreation	\$2,283,286
Front Royal Golf Club	\$259,313
Library Museum Cultural Enrichment	\$989,182

**COMMUNITY DEVELOPMENT**

Planning and Zoning Administration	\$459,276
Economic Development	\$1,765,703
Front Royal/Warren County Airport	\$189,665
Environmental Management	\$37,000
VPI Extension Service	\$120,706

**NON-DEPARTMENTAL**

\$1,152,473

**CAPITAL OUTLAY**

\$16,034,227

**TOTAL EXPENDITURES - GENERAL FUND**

\$76,251,417

**REVENUE:**

From Local Sources - Property Taxes	\$51,782,608
From Local Sources - Other	\$16,364,970
From the Commonwealth	\$6,430,634
From the Federal Government	\$1,673,205

**TOTAL REVENUE - GENERAL FUND**

\$76,251,417

**SCHOOL OPERATING FUND**

Public Schools - Operating Expenses	<u>\$56,210,462</u>
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**REVENUE:**

From Local Sources	\$435,301
From the County General Fund	\$24,635,578
From the Commonwealth	\$28,756,249
From the Federal Government	\$2,383,334

TOTAL REVENUE - SCHOOL OPERATING FUND \$56,210,462

SCHOOL CAFETERIA FUND

Operating Expenses \$2,817,720

REVENUE:

From Local - Cafeteria Fees \$1,429,964

From the Commonwealth \$50,978

From the Federal Government \$1,336,778

TOTAL REVENUE - SCHOOL CAFETERIA FUND \$2,817,720

PROPOSED FISCAL YEAR 2018-2019 SANITARY DISTRICT BUDGETS

Blue Mountain Sanitary District

Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses \$136,817

Cedarville Heights Sanitary District

Contract Payments for Snow Removal and Administrative and Miscellaneous Expenses \$2,775

High Knob Sanitary District

Contract Payments for Road Maintenance, Snow Removal, Repairs, and Administrative and Miscellaneous Expenses \$393,893

Lake Front Royal Sanitary District

Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses \$105,600

Linden Heights Sanitary District

Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses \$26,880

Riverside Sanitary District

Contract Payments for Road Maintenance, Snow Removal, and Miscellaneous Expenses \$3,480

Shangri-La Sanitary District

Contract Payments for Road Maintenance, Snow Removal, FEMA Loan, Rural Addition Loan, and Administrative and Miscellaneous Expenses \$9,144

Shenandoah Farms Sanitary District

Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, Maintenance of Community Common Areas, VML-VACo Payment, and Administrative and Miscellaneous Expenses \$655,871

Shenandoah Shores Sanitary District

Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses \$218,000

Skyland Estates Sanitary District

Contract Payments for Road Maintenance, Snow Removal and Administrative Expenses \$212,234

South River Estates Sanitary District

Contract Payments for Road Maintenance, Snow Removal and Administrative Expenses \$12,000

### TAX RATES

	<u>Approved Calendar Year 2017</u>	<u>Proposed Calendar Year 2018</u>
Real Estate	\$0.65	\$0.66
Tangible Personal Property	\$4.00	\$4.00
Tangible Personal Property-Business Furniture & Fixtures/Equipment	\$4.00	\$4.00
Tangible Personal Property Volunteer Fire & Rescue Squad Members	\$2.00	\$2.00
Tangible Personal Property - Aircraft	\$0.75	\$0.75
Machinery and Tools	\$1.95	\$2.05
Contract Carrier	\$1.95	\$2.05

### SANITARY DISTRICT TAX RATES

(per lot tax on lots in existence as of January 1, 2018)	Approved Calendar Year 2017	Proposed Calendar Year 2018
Blue Mountain	\$65.00 per lot plus \$0.28 per \$100 of assessed value on improvements	\$65.00 per lot plus \$0.24 per \$100 of assessed value on improvements
Cedarville Heights	\$50.00 per lot	\$75.00 per lot
High Knob	\$383.00 per unimproved lot; \$620.00 per improved lot	\$393.00 per unimproved lot; \$635.00 per improved lot
Lake Front Royal	\$450.00 per lot	\$300.00 per lot
Linden Heights	\$350.00 per lot	\$350.00 per lot
Riverside	\$60.00 per lot plus \$0.17 per \$100 of assessed value on improvements	\$60.00 per lot plus \$0.17 per \$100 of assessed value on improvements
Shangri-La	\$385.00 per lot	\$385.00 per lot
Shenandoah Farms	\$250.00 per unimproved lot; \$285.00 per improved lot	\$260.00 per unimproved lot; \$295.00 per improved lot
Shenandoah Shores	\$120.00 per lot plus \$0.20 per \$100 of assessed value on improvements	\$120.00 per lot plus \$0.20 per \$100 of assessed value on improvements
Skyland Estates	\$0.35 per \$100 of assessed value of unimproved lot plus \$0.35 per \$100 of assessed value on improvements	\$0.35 per \$100 of assessed value of unimproved lot plus \$0.35 per \$100 of assessed value on improvements
South River Estates	\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements	\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements

A detailed copy of the FY 2018-2019 Proposed Budget is available for public inspection during normal business hours at the County Administrator's Office, Warren County Government Center, 220 N. Commerce Avenue, Suite 100, Front Royal, Virginia. The draft budget is available for review on the website, [www.warrencountyva.net](http://www.warrencountyva.net).

Douglas P. Stanley, AICP ICMA-CM  
County Administrator