

**FY 18 Budget Request Reductions to Balance at Several Options at \$.60 cent Real Estate Tax Rate**

**COUNTY ADMINISTRATOR'S WORKING PAPERS**

**ANALYSIS OF OPTIONS -- NOT A FINAL BUDGET RECOMMENDATION**

		Option 1	Option 2	Option 3	Option 4
		Use \$.60 Tax Revenue	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Half Rev from \$.60 Tax Rate for Cap
		Include \$4.6 M Fund Bal for One Time Capital			Include \$4.6 M Fund Bal for One Time Capital
		Continue Use of \$3.6 M Fund Bal	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$1.8 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
<b>Total General Fund Budgeted FY 16-17 Revenue*</b>	<b>A</b>	<b>163,306,583</b>	<b>163,306,583</b>	<b>163,306,583</b>	<b>163,306,583</b>
<b>Add:</b>					
Natural increase in local taxes	B	5,021,855	5,021,855	5,021,855	5,021,855
Proposed RE Tax Rate of \$.60 (increase over equalized tax rate)	C	4,323,620	4,323,620	4,323,620	4,323,620
Non-tax increase in revenue (not available to share with schools)**	D	2,517,701	1,517,701	1,517,701	2,517,701
Reduction in Use of Fund Balance from Last Year	E	0	0	-1,800,000	-900,000
Use of Fund Balance for One Time Capital (F & R SCBA to match \$1M est grant rev)**	F	2,000,000	0	0	2,000,000
Use of Fund Balance for One Time School Capital (in proportion to county FB cap)**	G	2,651,163	0	0	2,651,163
<b>Total Additional Revenue (B + C + D + E + F + G)</b>	<b>H</b>	<b>16,514,339</b>	<b>10,863,176</b>	<b>9,063,176</b>	<b>15,614,339</b>
<b>Total Revised General Fund Projected Revenues (A + H)</b>	<b>I</b>	<b>179,820,922</b>	<b>174,169,759</b>	<b>172,369,759</b>	<b>178,920,922</b>
<b>Revenue set aside for Capital Reserve Fund (undesignated future capital)</b>	<b>K</b>	<b>-1,000,000</b>	<b>-4,323,620</b>	<b>-4,323,620</b>	<b>-2,161,810</b>
<b>Total Revised General Fund Projected Revenues Available for Operating Budgets (I-K)</b>	<b>OO</b>	<b>178,820,922</b>	<b>169,846,139</b>	<b>168,046,139</b>	<b>176,759,112</b>
<b>Less Revenue for Schools (see calculation below)</b>	<b>QQ</b>	<b>-7,408,084</b>	<b>-2,862,457</b>	<b>-1,836,457</b>	<b>-6,232,852</b>
<b>General Fund Revenue available after School allocation and capital set aside</b>	<b>SS</b>	<b>171,412,838</b>	<b>166,983,682</b>	<b>166,209,682</b>	<b>170,526,260</b>
<b>School Detail:</b>					
<b>Increase in Local School Funding Requested (operating, debt service, capital)</b>	<b>PP</b>	<b>8,682,797</b>	<b>8,682,797</b>	<b>8,682,797</b>	<b>8,682,797</b>
<b>Revenue available for schools:</b>					
Natural increase in local taxes	B	5,021,855	5,021,855	5,021,855	5,021,855
Proposed RE Tax Rate of \$.60 (increase over equalized tax rate)	C	4,323,620	4,323,620	4,323,620	4,323,620
Less set-aside for capital	K	-1,000,000	-4,323,620	-4,323,620	-2,161,810
Less reduction in use of fund balance compared to last year	E			-1,800,000	-900,000
<b>Increase in revenue available to share (B + C + K + E)</b>	<b>AA</b>	<b>8,345,475</b>	<b>5,021,855</b>	<b>3,221,855</b>	<b>6,283,665</b>
<b>Total new operating revenue for schools from RE and PP tax increases (57% of AA)~</b>	<b>CC</b>	<b>4,756,921</b>	<b>2,862,457</b>	<b>1,836,457</b>	<b>3,581,689</b>
<b>Add School capital set aside</b>	<b>G</b>	<b>2,651,163</b>			<b>2,651,163</b>
<b>Total new operating revenue for schools and capital set aside (CC + G)</b>	<b>QQ</b>	<b>7,408,084</b>	<b>2,862,457</b>	<b>1,836,457</b>	<b>6,232,852</b>
<b>Reduction in School Request (PP - QQ)</b>	<b>RR</b>	<b>1,274,713</b>	<b>5,820,340</b>	<b>6,846,340</b>	<b>2,449,945</b>
<b>Total General Fund Expenditure Requests (not including schools)</b>	<b>J</b>	<b>177,759,613</b>	<b>177,759,613</b>	<b>177,759,613</b>	<b>177,759,613</b>

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<b>Difference between projected revenues and expenditure requests over (short) (SS-J)</b>	<b>TT</b>	<b>-6,346,775</b>	<b>-10,775,931</b>	<b>-11,549,931</b>	<b>-7,233,353</b>

**Less Proposed Capital Cuts to General Fund Requests:**

<b>All General Fund Capital Requests^</b>	<b>L</b>	<b>6,968,107</b>	<b>6,968,107</b>	<b>6,968,107</b>	<b>6,968,107</b>
<b>Capital Requests Recommended for Funding:</b>					
BOS: FOIA tracking system		0	0	0	0
Sheriff: K9		8,800	8,800	0	8,800
Sheriff: 31 req; 12 replacement vehicles (8 interceptors, 4 SUVs), 8 (5 & 3) , 0, 12		321,824	215,612	0	321,824
Inspections: 1 vehicle for new position		28,000	28,000	0	28,000
F & R: SCBA**		3,000,000	0	0	3,000,000
F & R: 1 F250		31,000	31,000	0	31,000
F & R: Hydraulic Extrication Equipment		60,000	60,000	0	60,000
Pub Saf Comm: Vesta 911 Equipment		70,000	70,000	0	70,000
County Office Buildings: Heat pump replacement		40,000	40,000	0	40,000
	<b>M</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Fund Capital Items Funded (sum)</b>	<b>LL</b>	<b>3,559,624</b>	<b>453,412</b>	<b>0</b>	<b>3,559,624</b>
<b>Total Reductions in Proposed Capital Expenditures (L-LL)</b>	<b>N</b>	<b>3,408,483</b>	<b>6,514,695</b>	<b>6,968,107</b>	<b>3,408,483</b>

**Positions Recommended for Funding (not deducted from requests)**

Treasurer: 2 Cashiers (mid-year hires); Fund 1, 0, 0		27,226	0	0	27,226
Sheriff: 11 Patrol Deputies, 1 Investigator; Fund 2, 1, 0, 2 patrol deputies		112,088	56,044	0	112,088
Inspections: 1 Inspector; Fund 1		73,908	73,908	73,908	73,908
Fire and Rescue: 29 positions; Fund 12, 6, 6, 12 firefighters		671,340	335,670	335,670	671,340
Social Services: 1 Admin, Fund 1, 1, 0		53,424	53,424	0	53,424
Parks and Recreation: 1 Technician; Fund 1, 0, 0		46,495	0	0	46,495
<b>Positions Recommended for Funding (not deducted from requests)</b>	<b>O</b>	<b>984,481</b>	<b>519,046</b>	<b>409,578</b>	<b>984,481</b>

**Less Proposed New Requested Postions Not Recommended for Funding:**

Treasurer: 2 Cashiers (mid-year hires); Not Funded 1, 2, 2		27,225	54,451	54,451	27,225
Sheriff: 11 Patrol Deputies, 1 Investigator; Not funded 10, 11, 12		576,807	632,851	688,895	576,807

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Inspections: 1 Inspector; Not funded 0, 0, 0		0	0	0	0
Fire and Rescue: 29 positions; Not funded 17, 23, 23		951,054	1,286,724	1,286,724	951,054
Social Services: 1 Admin, Not funded 0, 0, 1,		0	0	53,424	0
Parks and Recreation: 1 Technician; Not funded 0, 1, 1		0	46,495	46,495	0
<b>Total Reductions in New Position Requests</b>	<b>P</b>	<b>1,555,086</b>	<b>2,020,521</b>	<b>2,129,989</b>	<b>1,555,086</b>
<b>Total General Fund Personnel Requests</b>		<b>2,539,567</b>	<b>2,539,567</b>	<b>2,539,567</b>	<b>2,539,567</b>
<b>Less Positions Not Recommended for Funding</b>	<b>P</b>	<b>1,555,086</b>	<b>2,020,521</b>	<b>2,129,989</b>	<b>1,555,086</b>
<b>Remainder of Positions Recommended for Funding</b>	<b>O</b>	<b>984,481</b>	<b>519,046</b>	<b>409,578</b>	<b>984,481</b>
<b>Original Number of New Position Requests</b>		<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>
<b>Less New Positions Not Recommended for Funding</b>	<b>P</b>	<b>28</b>	<b>37</b>	<b>39</b>	<b>28</b>
<b>Number of general fund positions recommended for funding</b>	<b>O</b>	<b>18</b>	<b>9</b>	<b>7</b>	<b>18</b>
<b>Less Proposed Operating Costs Reductions (Increases) in Requests:</b>					
Part Time Receptionist		11,205	11,205	11,205	11,205
BOS FOIA Tracking System		-5,500	-5,500	-5,500	-5,500
Postage and Telephone		2,000	2,000	2,000	2,000
Office Supplies		2,100	2,100	2,100	2,100
<b>Board of Supervisors Total (1101)</b>		<b>9,805</b>	<b>9,805</b>	<b>9,805</b>	<b>9,805</b>
Printing and binding		500	500	500	500
Postage and Telephone		2,688	2,688	2,688	2,688
Travel		3,000	3,000	3,000	3,000
<b>County Administrator Total (1201)</b>		<b>6,188</b>	<b>6,188</b>	<b>6,188</b>	<b>6,188</b>
Salary adjustment		1,929	1,929	1,929	1,929
<b>County Attorney Total (1202)</b>		<b>1,929</b>	<b>1,929</b>	<b>1,929</b>	<b>1,929</b>
Tuition assistance		6,000	6,000	6,000	6,000
Advertising		3,200	3,200	3,200	3,200
<b>Human Resources Total (1203)</b>		<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>
					0

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<b>Independent Auditor Total (1208)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary adjustments	33,160	33,160	33,160	33,160
<b>Commissioner of the Revenue Total (1209)</b>	<b>33,160</b>	<b>33,160</b>	<b>33,160</b>	<b>33,160</b>
Salary adjustments	3,397	3,397	3,397	3,397
Part time help (eliminate 2 of 3 PT positions requested)	39,708	39,708	39,708	39,708
Advertising	800	800	800	800
Central stores - gasoline	1000	1,000	1,000	1,000
<b>Reassessment Total (1210)</b>	<b>44,905</b>	<b>44,905</b>	<b>44,905</b>	<b>44,905</b>
	0	0	0	0
<b>Treasurer Total (1213)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Advertising	1,000	1,000	1,000	1,000
Office Supplies	1,000	1,000	1,000	1,000
Other operating supplies	1,000	1,000	1,000	1,000
Travel	1,000	1,000	1,000	1,000
<b>Finance Total (1214)</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
Professional Services	41,604	41,604	41,604	41,604
Tuition	7,350	7,350	7,350	7,350
Travel	10,000	10,000	10,000	10,000
<b>IT Total (1220)</b>	<b>58,954</b>	<b>58,954</b>	<b>58,954</b>	<b>58,954</b>
	0			0
<b>M.I.S. Total (1222)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional services - other	14,000	14,000	14,000	14,000
Blue Ridge Legal Services	5,547	5,547	5,547	5,547
Bluemont Concert Series	8,000	8,000	8,000	8,000
CLEAN	5,000	5,000	5,000	5,000
Our Health	5,000	5,000	5,000	5,000
<b>Other Total (1224)</b>	<b>37,547</b>	<b>37,547</b>	<b>37,547</b>	<b>37,547</b>
				0
<b>Electoral Board Total (1301)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary Supplement	26,019	26,019	26,019	26,019

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<b>Registrar Total (1302)</b>	<b>26,019</b>	<b>26,019</b>	<b>26,019</b>	<b>26,019</b>
				0
<b>Circuit Court Total (2101)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Supplement to staff salaries	28,446	28,446	28,446	28,446
<b>General District Court Total (2102)</b>	<b>28,446</b>	<b>28,446</b>	<b>28,446</b>	<b>28,446</b>
Salary supplements	23,252	23,252	23,252	23,252
<b>J &amp; D Court Total (2105)</b>	<b>23,252</b>	<b>23,252</b>	<b>23,252</b>	<b>23,252</b>
Professional services	1,000	1,000	1,000	1,000
Lease of equipment	2,000	2,000	2,000	2,000
<b>Clerk of the Circuit Court Total (2106)</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
				0
<b>Law Library Total (2108)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary increases	6,589	6,589	6,589	6,589
Tuition assistance	3,500	3,500	3,500	3,500
Printing and binding	1,000	1,000	1,000	1,000
<b>Commonwealth's Attorney Total (2201)</b>	<b>11,089</b>	<b>11,089</b>	<b>11,089</b>	<b>11,089</b>
Office supplies	19,038	19,038	19,038	19,038
Travel	2,000	2,000	2,000	2,000
<b>Victim Witness Total (2202)</b>	<b>21,038</b>	<b>21,038</b>	<b>21,038</b>	<b>21,038</b>
Overtime	50,000	50,000	50,000	50,000
Prof Health Services (\$6120 for 12 positions requested)	5,100	5,610	6,120	5,100
Repair & Maint - Vehicles (\$1900 for each veh requested)	36,100	43,700	58,900	36,100
Repair & Maint - Vehicles (excess?)	100,000	100,000	100,000	100,000
Auto insurance (add 2 veh @\$550)	-1,100	-550	0	-1,100
Office Supplies (adjust to history)	-30,519	-30,519	-30,519	-30,519
Office Supplies (remove computers @\$6,063 for vehicles not funded; add for new officers)	175,827	181,890	187,953	175,827
Vehicle and Powered Equipment (for vehicles not funded @ \$4800.67)	262,287	306,979	396,363	262,287
Police supplies (taser equipment for positions not funded @\$2326)	23,260	25,586	27,912	23,260
Uniforms	18,230	20,053	21,876	18,230
Taser Training for new positions requested, but not funded	17,000	18,200	19,400	17,000

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<b>Sheriff Total (3102)</b>	<b>656,185</b>	<b>720,949</b>	<b>838,005</b>	<b>656,185</b>
Fuel assistance for fire companies	187,690	187,690	187,690	187,690
<b>Volunteer Fire Depts. Total (3202)</b>	<b>187,690</b>	<b>187,690</b>	<b>187,690</b>	<b>187,690</b>
<b>Ambulance and Rescue Service Total (3203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Jail Total (3301)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Juvenile Court Probation Total (3303)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salary changes (changes in personnel)	28,524	28,524	28,524	28,524
Overtime	10,000	10,000	10,000	10,000
Professional Services Other	2,000	2,000	2,000	2,000
Travel	1,750	1,750	1,750	1,750
<b>Inspections Total (3401)</b>	<b>42,274</b>	<b>42,274</b>	<b>42,274</b>	<b>42,274</b>
Increase in OT	50,000	50,000	50,000	50,000
Rep and Maint -- New veh equip	23,750	23,750	23,750	23,750
Maintenance service contracts	125	125	125	125
Printing and binding	9,800	9,800	9,800	9,800
Advertising	5,000	5,000	5,000	5,000
Other contractual services (\$600 physical each)	10,200	13,800	13,800	10,200
Central stores - gasoline	13,000	13,000	13,000	13,000
Food supplies	1,000	1,000	1,000	1,000
Ag supplies	500	500	500	500
Vehicle and powered equipment (equipment for new veh not funded)	117,900	117,900	117,900	117,900
Uniforms (\$6879 each)	207,141	248,415	248,415	207,141
Other operating supplies - 10 treadmills	58,190	58,190	58,190	58,190
Travel (\$50 each)	5,850	6,150	6,150	5,850
<b>Fire and Rescue Total (3505)</b>	<b>502,456</b>	<b>547,630</b>	<b>547,630</b>	<b>502,456</b>
Electrical services	1,175	1,175	1,175	1,175
Heating services	390	390	390	390

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<b>Public Safety Communications Total (3506)</b>	<b>1,565</b>	<b>1,565</b>	<b>1,565</b>	<b>1,565</b>
<b>Road Administration Total (4102)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Street Lights Total (4104)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Repair and maintenance equipment	1,400	1,400	1,400	1,400
Maintenance service contract	200	200	200	200
Central stores - gasoline	1,525	1,525	1,525	1,525
Travel	1,000	1,000	1,000	1,000
<b>General Engineering Admin Total (4201)</b>	<b>4,125</b>	<b>4,125</b>	<b>4,125</b>	<b>4,125</b>
Electrical services	3,276	3,276	3,276	3,276
Postage and telephone	264	264	264	264
Travel	800	800	800	800
<b>Refuse Collection Total (4203)</b>	<b>4,340</b>	<b>4,340</b>	<b>4,340</b>	<b>4,340</b>
<b>Refuse Disposal Total (4204)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Printing and binding	500	500	500	500
Advertising	200	200	200	200
<b>Litter Control Total (4205)</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
Vehicle and powered equipment supplies	500	500	500	500
<b>Maintenance Total (4301)</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Heating services	25,500	25,500	25,500	25,500
Water and sewage	15,000	15,000	15,000	15,000
Postage and telephone	1,300	1,300	1,300	1,300
Materials and supplies CAB	7,000	7,000	7,000	7,000
Repair and maintenance supplies CAB	6,000	6,000	6,000	6,000
Vehicle and powered equipment	2,500	2,500	2,500	2,500
<b>County Office Buildings Total (4304)</b>	<b>57,300</b>	<b>57,300</b>	<b>57,300</b>	<b>57,300</b>
Professional health services	5,250	5,250	5,250	5,250
Professional services - other	4,010	4,010	4,010	4,010

**FY 18 Budget Request Reductions to Balance at Several Options at \$.60 cent Real Estate Tax Rate**

**COUNTY ADMINISTRATOR'S WORKING PAPERS**

**ANALYSIS OF OPTIONS -- NOT A FINAL BUDGET RECOMMENDATION**

	<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>	<b>Option 4</b>
	<b>Use \$.60 Tax Revenue</b>	<b>Set Aside Rev From \$.60 Tax Rate for Capital</b>	<b>Set Aside Rev From \$.60 Tax Rate for Capital</b>	<b>Set Aside Half Rev from \$.60 Tax Rate for Cap</b>
	<b>Include \$4.6 M Fund Bal for One Time Capital</b>			<b>Include \$4.6 M Fund Bal for One Time Capital</b>
	<b>Continue Use of \$3.6 M Fund Bal</b>	<b>Continue Use of \$3.6 M Fund Bal</b>	<b>Reduce \$3.6 M Use of Fund Bal to \$1.8 M</b>	<b>Reduce \$3.6 M Use of Fund Bal to \$2.7 M</b>
Other contractual services	1,780	1,780	1,780	1,780
Postage and telephone	920	920	920	920
Boiler insurance	100	100	100	100
Dog food	1,300	1,300	1,300	1,300
Medical and lab supplies	2,000	2,000	2,000	2,000
Laundry/Housekeeping and janitorial	2,800	2,800	2,800	2,800
<b>Animal Shelter Total (4305)</b>	<b>18,160</b>	<b>18,160</b>	<b>18,160</b>	<b>18,160</b>
<b>Health Department Total (5101)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Northwestern Comm. Serv. Total (5205)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contribution (eliminate increase)	2,000	2,000	2,000	2,000
<b>Area Agency on Aging Total (5305)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	0	0	0	0
<b>Property Tax Relief Total (5306)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Laurel Center Requested Increase	2,000	2,000	2,000	2,000
<b>Social Services Administration Total (5316)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	0	0	0	0
<b>Public Assistance Total (5317)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0	0	0	0
<b>Community College Total (6401)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0	0	0	0
<b>Parks and Recreation Total (7101)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0	0	0	0
<b>Parks Maintenance Total (7103)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Part Time	95,220	95,220	95,220	95,220
Printing and binding	20,000	20,000	20,000	20,000
Medical and lab supplies	3,478	3,478	3,478	3,478
Repair and maintenance supplies	500	500	500	500
Uniforms/Admin		0	0	0



**FY 18 Budget Request Reductions to Balance at Several Options at \$.60 cent Real Estate Tax Rate**

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	Include \$4.6 M Fund Bal for One Time Capital			Include \$4.6 M Fund Bal for One Time Capital
	Continue Use of \$3.6 M Fund Bal	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$1.8 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
<b>Recreation Centers and Playgrounds Total (7104)</b>	<b>119,198</b>	<b>119,198</b>	<b>119,198</b>	<b>119,198</b>
Other contractual services (pool bldg siding replacement)	36,000	36,000	36,000	36,000
<b>Clearbrook Park Total (7109)</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
Repair & maintenance - building	10,000	10,000	10,000	10,000
Other contractual (Pool bldg siding replacement)	36,000	36,000	36,000	36,000
Other operating supplies	5,000	5,000	5,000	5,000
<b>Sherando Park Total (7110)</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>
<b>Handley Library Total (7302)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Repair and maintenance equipment	700	700	700	700
Motor vehicle insurance	500	500	500	500
Office supplies	4,925	4,925	4,925	4,925
Travel	2,000	2,000	2,000	2,000
<b>Planning Total (8101)</b>	<b>8,125</b>	<b>8,125</b>	<b>8,125</b>	<b>8,125</b>
Reduce transfer for FT position requested	70,205	70,205	70,205	70,205
Restore PT funding	-48,418	-48,418	-48,418	-48,418
Reduce property insurance	3,000	3,000	3,000	3,000
<b>Economic Development Total (8102)</b>	<b>24,787</b>	<b>24,787</b>	<b>24,787</b>	<b>24,787</b>
<b>Zoning Board Total (8104)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Building Appeals Board Total (8106)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reduction in request from NSVRC Board	11,992	11,992	11,992	11,992
<b>NSVRC (Northern Shenandoah Valley Regional Commission) Total (8107)</b>	<b>11,992</b>	<b>11,992</b>	<b>11,992</b>	<b>11,992</b>
Eliminated requested increase	4,250	4,250	4,250	4,250
<b>Soil and Water Conservation District Total (8203)</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>
Travel	500	500	500	500
<b>Agriculture (Extension) Total (8301)</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Misc. Transfers/Debt Service Total (9301)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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		Continue Use of \$3.6 M Fund Bal	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$1.8 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
<b>Total Unidentified Reductions (increases)</b>		0	0	0	0
Total Various General Fund Reductions (Increases) from Above	Q	2,053,679	2,163,617	2,280,673	2,053,679
GF COLA/merit @ 3% to 2.5% (school budget include 2.5% step increase)	R	216,667	216,667	216,667	216,667
Reduce (Increase) County Adm. Contingency (\$750K proposed) - [plug]	T	0	0	-45,504	-562
Reserve for implementation of Fire and Rescue Study (Increase)	U	-887,140	-139,568	0	0
Other reductions (increases) not identified	V	0	0	0	0
Adjustments	W	0	0	0	0
Total reductions in other GF operating requests (Q + R + T + U + V + W)	X	1,383,206	2,240,716	2,451,836	2,269,784
Total Reductions in Proposed Capital Expenditures	N	3,408,483	6,514,695	6,968,107	3,408,483
Total Reductions in New Position Requests	P	1,555,086	2,020,521	2,129,989	1,555,086
Total reductions in GF requests (X + N + P)	Y	6,346,775	10,775,932	11,549,932	7,233,353
Total Revised Projected General Fund Expenditures (J - Y)	Z	171,412,838	166,983,681	166,209,681	170,526,260
<b>Balanced if 0 (SS - Z)</b>		0	0	0	0
Check on balance (TT + Y)		0	0	0	0
Difference (Should be 0)		0	0	0	0

<b>Fund Balance Analysis:</b>					
Current excess fund balance		7,000,000	7,000,000	7,000,000	7,000,000
Increase in fund balance generated in June 17 from reassessment FY 16-17		2,161,810	2,161,810	2,161,810	2,161,810
<b>Total excess fund balance anticipated</b>		<b>9,161,810</b>	<b>9,161,810</b>	<b>9,161,810</b>	<b>9,161,810</b>
<b>Proposed use of fund balance:</b>					
Continue level of fund balance use from last year	E	3,600,000	3,600,000	1,800,000	2,700,000
Use of fund balance for county project	F	2,000,000	0	0	2,000,000
Use of fund balance for one time school projects	G	2,651,163	0	0	2,651,163
<b>Proposed use of fund balance</b>		<b>8,251,163</b>	<b>3,600,000</b>	<b>1,800,000</b>	<b>7,351,163</b>
<b>Remainder</b>		<b>910,647</b>	<b>5,561,810</b>	<b>7,361,810</b>	<b>1,810,647</b>

**FY 18 Budget Request Reductions to Balance at Several Options at \$.60 cent Real Estate Tax Rate**

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		Continue Use of \$3.6 M Fund Bal	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$1.8 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Sets aside capital reserve for undesignated future capital projects	K	1,000,000	4,323,620	4,323,620	2,161,810

**Notes:**

\*FY 16-17 Revenue includes the use of \$3.6 M in fund balance as a source of revenue. Some scenarios attempt to reduce that to \$1.8 or \$0 M.

~Increase in school local funding request is calculated as 57% of available revenue.

\*\*Options 2 and 3 eliminate the use of fund balance for county and school capital in the total amount of \$4,651,163 and reduce the funds not available to share with schools by \$1 M for matching grant.

## 2017-18 BUDGET REVENUES

<u>Operating Revenues</u>	Total Amounts	County Share (43%)	School Share (57%)	Capital Reserve
Natural Increase in Local Taxes	\$ 5,021,855	\$ 2,159,398	\$ 2,862,457	0
Proposed RE Tax Rate of \$ .60	4,323,620			\$ 4,323,620
Non-Tax Revenue (G/F Only)	1,517,701	1,517,701	0	0
Fund Balance (Reduction of 1.8M Usage)	<1,800,000>	< 774,000>	<1,026,000>	0
Total New Operating Revenue	\$ 9,063,176	\$ 2,903,099	\$ 1,836,457	\$ 4,323,620
<u>Capital Revenues</u>				
Grant Funds (F&R SCBA Equipment)	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 0
Fund Balance (1 Time Usage)	4,651,163	2,000,000	2,651,163	0
Total Capital Revenues	\$ 5,651,163	\$ 3,000,000	\$ 2,651,163	\$ 0
<u>Totals - New Revenues</u>	<u>\$ 14,714,339</u>	<u>\$ 5,903,099</u>	<u>\$ 4,487,620</u>	<u>\$ 4,323,620</u>
Budget Requests	\$ 23,135,827	\$ 14,453,030	\$ 8,682,797	\$ 0
Adjustments (+/-) To Requests	< \$ 8,421,488 >	< \$ 8,549,931 >	< \$ 4,195,177 >	\$ 4,323,620

**Please let me know where my figures are incorrect. Thanks**

## BUDGET HIGH-LIGHTS

	County		School **	
	Amount	% Increase	Amount	% Increase
2016-17 Budget Year	\$ 163,306,583		\$ 91,010,648	
Requested Increase	14,453,030		8,682,797	
2017-18 Requested Budget	177,759,613	8.85 %	99,693,445	9.54 %
<b>Recommended Increase</b>	<b>5,903,099</b>		<b>4,487,620</b>	
2017-18 Recommended Budget	169,209,682	3.61	95,498,268	4.93 %

\*\* School figures represent County Funding only.

### NOTES:

The School System has \$ 617,478 included in their current year funds for 'Fund Debt' that is not needed for 2017-18. These funds can be used for other items in the 2017-18 budget.

The State of VA is providing a 2 % salary increase for teachers.

### 1 - Fund Balance usage:

Reduce prior year usage of \$ 3.6M to \$ 1.8M in proposed budget.

Use a total of \$ 4.65 for one time capital expenses to cover F&R SCBA Equipment.

F & R Grant Amount	\$ 2,000,000
School 57% off-set	<u>2,651,163</u>
	\$ 4,651,163

### 2 - Place RE Tax Rate of \$ .60 (tax rate over equalized tax rate) of \$ 4,323,620 into a CAPITAL RESERVE FUND. This is a very high priority to me.

### 3 - High priority for me is to fund at least 12 EMT positions. An additional amount of \$ 335,670 is needed to fund the additional 6 positions. (6 positions are already included in Options 2 & 3 of the County Administrator's Working Papers.) I'm confident this funding can be found

## BUDGET HIGH-LIGHTS

in the Co Administrator's contingency account line item which is **way** too large. This account should not be more than \$ 4 to \$ 500,000.00. Anything too large for this amount to handle should come back to the BOS for their approval. The current proposed amount is \$ 1,312 M., **TOO, TOO MUCH.** If we have that much appropriated in this line, maybe we should look at placing anything over \$500,000.00 into either the Capital Reserve Fund or reduce some our fund balance monies being used.

4 – I can go along with the approval of the Recreation Technician position. This position conducts pay-to-play programs that will more than enough pay the cost of \$ 46,495.00.

5 – If the new position in the Social Service Department is reimbursed by the State by 60 % or more, than I can support it also,

6 - I cannot support the \$ 27,000 proposed for the 'OpenGov' software nor any other software not required or not necessary updates to existing programs. These funds would be better used in providing the additional ETM positions.

7 - I totally support the need of Emergency Services and Public Safety, however, we have supplied the Sheriff's Office with considerable funding during the past year and I do not support any additional capital or K9 funding requested by the Sheriff's Office.

**I AM SURE I WILL HAVE MORE TO COME AFTER OUR DEBATS AT OUR MARCH 1 MEETING.  
THIS IS ONLY MY PRESENT POSITION .**