

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

	REVENUES							
	Option 1	Option 2	Option 3A	Option 3B	Option 3C	Option 4	Option 3B JMS	Option 3B BD
	Use \$.60 Tax Revenue Set Aside \$1 M	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	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	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital
	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 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	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$2.7 M	Reduce \$3.6 M Use of Fund Bal to \$2.5 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Total General Fund Budgeted FY 16-17 Revenue*	A 163,306,583	163,306,583	163,306,583	163,306,583	163,306,583	163,306,583	163,306,583	163,306,583
Add:								
Natural increase in local taxes	B 5,021,855	5,021,855	5,021,855	5,021,855	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	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	2,517,701	2,517,701	2,517,701	2,517,701	2,517,701	2,517,701	2,517,701
Reduction in Use of Fund Balance from Last Year	E 0	0	-1,800,000	-900,000	0	-900,000	-1,100,000	-900,000
Use of Fund Balance for One Time Capital (F & R SCBA to match \$1M est grant rev)**	F 2,000,000	2,000,000	2,329,760	2,329,760	2,329,760	2,000,000	2,329,760	2,329,760
Use of Fund Balance for One Time School Capital (in proportion to county FB cap)**	G 2,651,163	2,651,163	3,088,287	3,088,287	3,088,287	2,651,163	3,088,287	3,088,287
Total Additional Revenue (B + C + D + E + F + G)	H 16,514,339	16,514,339	15,481,223	16,381,223	17,281,223	15,614,339	16,181,223	16,381,223
Total Revised General Fund Projected Revenues (A + H)	I 179,820,922	179,820,922	178,787,806	179,687,806	180,587,806	178,920,922	179,487,806	179,687,806
Revenue set aside for Capital Reserve Fund (undesignated future capital)	K -1,000,000	-4,323,620	-4,323,620	-4,323,620	-4,323,620	-2,161,810	-4,323,620	-4,323,620
Total Revised General Fund Projected Revenues Available for Operating Budgets (I-K)	OO 178,820,922	175,497,302	174,464,186	175,364,186	176,264,186	176,759,112	175,164,186	175,364,186
Less Revenue for Schools (see calculation below)	QQ -7,408,084	-5,513,620	-4,924,744	-5,437,744	-5,950,744	-6,232,852	-5,323,744	-5,437,744
General Fund Revenue available after School allocation and capital set aside	SS 171,412,838	169,983,682	169,539,442	169,926,442	170,313,442	170,526,260	169,840,442	169,926,442
School Detail:								
Increase in Local School Funding Requested (operating, debt service, capital)	PP 8,682,797	8,682,797	8,682,797	8,682,797	8,682,797	8,682,797	8,682,797	8,682,797
Revenue available for schools:								
Natural increase in local taxes	B 5,021,855	5,021,855	5,021,855	5,021,855	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	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	-4,323,620	-4,323,620	-2,161,810	-4,323,620	-4,323,620
Less reduction in use of fund balance compared to last year	E 0	0	-1,800,000	-900,000	0	-900,000	-1,100,000	-900,000
Increase in revenue available to share (B + C + K + E)	AA 8,345,475	5,021,855	3,221,855	4,121,855	5,021,855	6,283,665	3,921,855	4,121,855
Total new operating revenue for schools from RE and PP tax increases (57% of AA)~	CC 4,756,921	2,862,457	1,836,457	2,349,457	2,862,457	3,581,689	2,235,457	2,349,457
Add School capital set aside	G 2,651,163	2,651,163	3,088,287	3,088,287	3,088,287	2,651,163	3,088,287	3,088,287
Total new operating revenue for schools and capital set aside (CC + G)	QQ 7,408,084	5,513,620	4,924,744	5,437,744	5,950,744	6,232,852	5,323,744	5,437,744
Reduction in School Request (PP - QQ)	RR 1,274,713	3,169,177	3,758,053	3,245,053	2,732,053	2,449,945	3,359,053	3,245,053
Total General Fund Expenditure Requests (not including schools)	J 177,759,613	177,759,613	177,759,613	177,759,613	177,759,613	177,759,613	177,759,613	177,759,613
Difference between projected revenues and expenditure requests over (short) (SS-J)	TT -6,346,775	-7,775,931	-8,220,171	-7,833,171	-7,446,171	-7,233,353	-7,919,171	-7,833,171
Less Proposed Capital Cuts to General Fund Requests:								
All General Fund Capital Requests^	L 6,968,107	6,968,107	6,968,107	6,968,107	6,968,107	6,968,107	6,968,107	6,968,107
Capital Requests Recommended for Funding:								
BOS: FOIA tracking system	0	0	0	0	0	0	0	0
Sheriff: K9	8,800	8,800	0	0	0	8,800	0	0
Sheriff: 31 req; 12 replacement vehicles (8 interceptors, 4 SUVs), 8 (5 & 3) , 0, 12	12 321,824	8 215,612	20 547,000	20 547,000	20 547,000	12 321,824	13 353,956	16 437,600
Inspections: 1 vehicle for new position	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
F & R: SCBA**	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
F & R: 1 F250	31,000	31,000	0	0	0	31,000	0	0

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	REVENUES									
	Option 1		Option 2		Option 3A		Option 3B		Option 3C	
	Option 4		Option 3B JMS		Option 3B BD					
	Use \$.60 Tax Revenue Set Aside \$1 M	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	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	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital
	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital
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F & R: Hydraulic Extrication Equipment	60,000	60,000	0	0	0	60,000	0	0	0	0
Pub Saf Comm: Vesta 911 Equipment	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
County Office Buildings: Heat pump replacement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
M	0	0	0	0	0	0	0	0	0	0
Total General Fund Capital Items Funded (sum)	LL 3,559,624	3,453,412	3,685,000	3,685,000	3,685,000	3,559,624	3,491,956	3,575,600		
Total Reductions in Proposed Capital Expenditures (L-LL)	N 3,408,483	3,514,695	3,283,107	3,283,107	3,283,107	3,408,483	3,476,151	3,392,507		
Positions Recommended for Funding (not deducted from requests)										
Treasurer: 2 Cashiers (mid-year hires); Fund 1, 0, 0	1 27,226	0 0	2 54,452	2 54,452	2 54,452	1 27,226	2 54,452	1 27,226	2 54,452	1 27,226
Sheriff: 11 Patrol Deputies, 1 Investigator; Fund 2, 1, 0, 2 patrol deputies	2 112,088	1 56,044	1 56,044	1 56,044	1 56,044	2 112,088	1 56,044	2 112,088	1 56,044	2 112,088
Inspections: 1 Inspector; Fund 1	1 73,908	1 73,908	1 73,908	1 73,908	1 73,908	1 73,908	1 73,908	1 73,908	1 73,908	1 73,908
Fire and Rescue: 29 positions; Fund 12, 6, 6, 12 firefighters	12 671,340	6 335,670	12 671,340	12 671,340	12 671,340	12 671,340	12 671,340	12 671,340	12 671,340	12 503,505
Social Services: 1 Admin, Fund 1, 1, 0	1 53,424	1 53,424	1 53,424	1 53,424	1 53,424	1 53,424	1 53,424	1 53,424	1 53,424	1 26,712
Parks and Recreation: 1 Technician; Fund 1, 0, 0	1 46,495	0 0	1 46,495	1 46,495	1 46,495	1 46,495	1 46,495	1 46,495	1 46,495	1 23,248
Positions Recommended for Funding (not deducted from requests)	O 18 984,481	9 519,046	18 955,663	18 955,663	18 955,663	18 984,481	18 955,663	18 766,687		
Less Proposed New Requested Postions Not Recommended for Funding:										
Treasurer: 2 Cashiers (mid-year hires); Not Funded 1, 2, 2	1 27,225	2 54,451	0 0	0 0	0 0	1 27,225	0 0	0 0	0 0	0 27,226
Sheriff: 11 Patrol Deputies, 1 Investigator; Not funded 10, 11, 12	10 576,807	11 632,851	11 632,851	11 632,851	11 632,851	10 576,807	11 632,851	10 576,807	11 632,851	10 576,807
Inspections: 1 Inspector; Not funded 0, 0, 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Fire and Rescue: 29 positions; Not funded 17, 23, 23	17 951,054	23 1,286,724	17 951,054	17 951,054	17 951,054	17 951,054	17 951,054	17 1,118,889	17 951,054	17 1,118,889
Social Services: 1 Admin, Not funded 0, 0, 1,	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 26,712
Parks and Recreation: 1 Technician; Not funded 0, 1, 1	0 0	1 46,495	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 23,248
Total Reductions in New Position Requests	P 28 1,555,086	37 2,020,521	28 1,583,905	28 1,583,905	28 1,583,905	28 1,555,086	28 1,583,905	27 1,772,882		
Total General Fund Personnel Requests	2,539,567	2,539,567	2,539,567	2,539,567	2,539,567	2,539,567	2,539,567	2,539,567	2,539,567	2,539,567
Less Positions Not Recommended for Funding	P 1,555,086	2,020,521	1,583,905	1,583,905	1,583,905	1,555,086	1,583,905	1,772,882		
Remainder of Positions Recommended for Funding	O 984,481	519,046	955,662	955,662	955,662	984,481	955,662	766,686		
Original Number of New Position Requests	46	46	46	46	46	46	46	46	46	46
Less New Positions Not Recommended for Funding	P 28	37	28	28	28	28	28	27		
Number of general fund positions recommended for funding	O 18	9	18	18	18	18	18	19		
Less Proposed Operating Costs Reductions (Increases) in Requests [Not including schools]										
Part Time Receptionist	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205	11,205
BOS FOIA Tracking System	-5,500	-5,500	-5,500	-5,500	-5,500	-5,500	-5,500	-5,500	-5,500	-5,500
Postage and Telephone	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Office Supplies	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Board of Supervisors Total (1101)	9,805	9,805	9,805	9,805	9,805	9,805	9,805	9,805	9,805	9,805
Printing and binding	500	500	500	500	500	500	500	500	500	500
Postage and Telephone	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688

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	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 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	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$2.7 M	Reduce \$3.6 M Use of Fund Bal to \$2.5 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Travel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
County Administrator Total (1201)	6,188	6,188	6,188	6,188	6,188	6,188	6,188	6,188
Salary adjustment	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929
County Attorney Total (1202)	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929
Tuition assistance	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Advertising	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Human Resources Total (1203)	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200
						0		
Independent Auditor Total (1208)	0	0	0	0	0	0	0	0
Salary adjustments	33,160	33,160	33,160	33,160	33,160	33,160	33,160	33,160
Commissioner of the Revenue Total (1209)	33,160	33,160	33,160	33,160	33,160	33,160	33,160	33,160
Salary adjustments	3,397	3,397	3,397	3,397	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	39,708	39,708	39,708	39,708
Advertising	800	800	800	800	800	800	800	800
Central stores - gasoline	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Reassessment Total (1210)	44,905	44,905	44,905	44,905	44,905	44,905	44,905	44,905
	0	0	0	0	0	0	0	0
Treasurer Total (1213)	0	0	0	0	0	0	0	0
Advertising	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Office Supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other operating supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Travel	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Finance Total (1214)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Professional Services	41,604	41,604	41,604	41,604	41,604	41,604	41,604	41,604
Tuition	7,350	7,350	7,350	7,350	7,350	7,350	7,350	7,350
Travel	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
IT Total (1220)	58,954	58,954	58,954	58,954	58,954	58,954	58,954	58,954
						0		
M.I.S. Total (1222)	0	0	0	0	0	0	0	0
Professional services - other	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Blue Ridge Legal Services	5,547	5,547	5,547	5,547	5,547	5,547	5,547	5,547
Bluemont Concert Series	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
CLEAN	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Our Health	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other Total (1224)	37,547	37,547	37,547	37,547	37,547	37,547	37,547	37,547
						0		
Electoral Board Total (1301)	0	0	0	0	0	0	0	0
Salary Supplement	26,019	26,019	26,019	26,019	26,019	26,019	26,019	26,019
Registrar Total (1302)	26,019	26,019	26,019	26,019	26,019	26,019	26,019	26,019
						0		
Circuit Court Total (2101)	0	0	0	0	0	0	0	0

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Supplement to staff salaries	28,446	28,446	28,446	28,446	28,446	28,446	28,446	28,446
General District Court Total (2102)	28,446	28,446	28,446	28,446	28,446	28,446	28,446	28,446
Salary supplements	23,252	23,252	23,252	23,252	23,252	23,252	23,252	23,252
J & D Court Total (2105)	23,252	23,252	23,252	23,252	23,252	23,252	23,252	23,252
Professional services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Lease of equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Clerk of the Circuit Court Total (2106)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Law Library Total (2108)	0	0	0	0	0	0	0	0
Salary increases	6,589	6,589	6,589	6,589	6,589	6,589	6,589	6,589
Tuition assistance	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Printing and binding	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Commonwealth's Attorney Total (2201)	11,089	11,089	11,089	11,089	11,089	11,089	11,089	11,089
Office supplies	19,038	19,038	19,038	19,038	19,038	19,038	19,038	19,038
Travel	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Victim Witness Total (2202)	21,038	21,038	21,038	21,038	21,038	21,038	21,038	21,038
Overtime	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Prof Health Services (\$6120 for 12 positions requested)	5,100	5,610	5,610	5,610	5,610	5,100	5,610	5,100
Repair & Maint - Vehicles (\$1900 for each veh requested)	36,100	43,700	20,900	20,900	20,900	36,100	34,200	28,500
Repair & Maint - Vehicles	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Auto insurance (add veh for each new officer @\$550)	-1,100	-550	-550	-550	-550	-1,100	-550	-1,100
Office Supplies (adjust to history)	-30,519	-30,519	-30,519	-30,519	-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	181,890	181,890	181,890	175,827	181,890	175,827
Vehicle and Powered Equipment (for vehicles not funded @ \$11,173)	262,287	306,979	172,903	172,903	172,903	262,287	251,114	217,595
Police supplies (taser equipment for positions not funded @\$2326)	23,260	25,586	25,586	25,586	25,586	23,260	25,586	23,260
Uniforms	18,230	20,053	20,053	20,053	20,053	18,230	20,053	18,230
Taser Training for new positions requested, but not funded	17,000	18,200	18,200	18,200	18,200	17,000	18,200	17,000
Sheriff Total (3102)	656,185	720,949	564,073	564,073	564,073	656,185	655,584	603,893
Fuel assistance for fire companies	187,690	187,690	187,690	187,690	187,690	187,690	187,690	187,690
Volunteer Fire Depts. Total (3202)	187,690	187,690	187,690	187,690	187,690	187,690	187,690	187,690
Ambulance and Rescue Service Total (3203)	0	0	0	0	0	0	0	0
Jail Total (3301)	0	0	0	0	0	0	0	0
Juvenile Court Probation Total (3303)	0	0	0	0	0	0	0	0
Salary changes (changes in personnel)	28,524	28,524	28,524	28,524	28,524	28,524	28,524	28,524
Overtime	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Professional Services Other	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Travel	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Inspections Total (3401)	42,274	42,274	42,274	42,274	42,274	42,274	42,274	42,274

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

	REVENUES							
	Option 1	Option 2	Option 3A	Option 3B	Option 3C	Option 4	Option 3B JMS	Option 3B BD
	Use \$.60 Tax Revenue Set Aside \$1 M	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	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	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital
	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 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	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$2.7 M	Reduce \$3.6 M Use of Fund Bal to \$2.5 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Increase in OT	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Rep and Maint -- New veh equip	23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750
Maintenance service contracts	125	125	125	125	125	125	125	125
Printing and binding	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800
Advertising	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other contractual services (\$600 physical each)	10,200	13,800	10,200	10,200	10,200	10,200	10,200	10,200
Central stores - gasoline	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Food supplies	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Ag supplies	500	500	500	500	500	500	500	500
Vehicle and powered equipment (equipment for new veh not funded)	117,900	117,900	117,900	117,900	117,900	117,900	117,900	117,900
Uniforms (\$6879 each)	207,141	248,415	207,141	207,141	207,141	207,141	207,141	207,141
Other operating supplies - 10 treadmills	58,190	58,190	58,190	58,190	58,190	58,190	58,190	58,190
Travel (\$50 each)	5,850	6,150	5,850	5,850	5,850	5,850	5,850	5,850
Fire and Rescue Total (3505)	502,456	547,630	502,456	502,456	502,456	502,456	502,456	502,456
Electrical services	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175
Heating services	390	390	390	390	390	390	390	390
Public Safety Communications Total (3506)	1,565	1,565	1,565	1,565	1,565	1,565	1,565	1,565
Road Administration Total (4102)	0	0	0	0	0	0	0	0
Street Lights Total (4104)	0	0	0	0	0	0	0	0
Repair and maintenance equipment	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Maintenance service contract	200	200	200	200	200	200	200	200
Central stores - gasoline	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525
Travel	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
General Engineering Admin Total (4201)	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125
Electrical services	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Postage and telephone	264	264	264	264	264	264	264	264
Travel	800	800	800	800	800	800	800	800
Refuse Collection Total (4203)	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340
Refuse Disposal Total (4204)	0	0	0	0	0	0	0	0
Printing and binding	500	500	500	500	500	500	500	500
Advertising	200	200	200	200	200	200	200	200
Litter Control Total (4205)	700	700	700	700	700	700	700	700
Vehicle and powered equipment supplies	500	500	500	500	500	500	500	500
Maintenance Total (4301)	500	500	500	500	500	500	500	500
Heating services	25,500	25,500	25,500	25,500	25,500	25,500	25,500	25,500
Water and sewage	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Postage and telephone	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Materials and supplies CAB	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000

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

	REVENUES							
	Option 1	Option 2	Option 3A	Option 3B	Option 3C	Option 4	Option 3B JMS	Option 3B BD
	Use \$.60 Tax Revenue Set Aside \$1 M	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	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	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital
	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 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	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$2.7 M	Reduce \$3.6 M Use of Fund Bal to \$2.5 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Repair and maintenance supplies CAB	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Vehicle and powered equipment	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
County Office Buildings Total (4304)	57,300	57,300	57,300	57,300	57,300	57,300	57,300	57,300
Professional health services	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250
Professional services - other	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010
Other contractual services	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
Postage and telephone	920	920	920	920	920	920	920	920
Boiler insurance	100	100	100	100	100	100	100	100
Dog food	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Medical and lab supplies	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Laundry/Housekeeping and janitorial	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Animal Shelter Total (4305)	18,160	18,160	18,160	18,160	18,160	18,160	18,160	18,160
Health Department Total (5101)	0	0	0	0	0	0	0	0
Northwestern Comm. Serv. Total (5205)	0	0	0	0	0	0	0	0
Contribution (eliminate increase)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Area Agency on Aging Total (5305)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Property Tax Relief Total (5306)	0	0	0	0	0	0	0	0
Laurel Center Requested Increase	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Social Services Administration Total (5316)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Public Assistance Total (5317)	0	0	0	0	0	0	0	0
Community College Total (6401)	0	0	0	0	0	0	0	0
Parks and Recreation Total (7101)	0	0	0	0	0	0	0	0
Parks Maintenance Total (7103)	0	0	0	0	0	0	0	0
Part Time	95,220	95,220	95,220	95,220	95,220	95,220	95,220	95,220
Printing and binding	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Medical and lab supplies	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478
Repair and maintenance supplies	500	500	500	500	500	500	500	500
Uniforms/Admin		0	0	0	0	0	0	0
Recreation Centers and Playgrounds Total (7104)	119,198	119,198	119,198	119,198	119,198	119,198	119,198	119,198
Other contractual services (pool bldg siding replacement)	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Clearbrook Park Total (7109)	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Repair & maintenance - building	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other contractual (Pool bldg siding replacement)	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Other operating supplies	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000

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

	REVENUES							
	Option 1	Option 2	Option 3A	Option 3B	Option 3C	Option 4	Option 3B JMS	Option 3B BD
	Use \$.60 Tax Revenue Set Aside \$1 M	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	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	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital
	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 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	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$2.7 M	Reduce \$3.6 M Use of Fund Bal to \$2.5 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Sherando Park Total (7110)	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
Handley Library Total (7302)	0	0	0	0	0	0	0	0
Repair and maintenance equipment	700	700	700	700	700	700	700	700
Motor vehicle insurance	500	500	500	500	500	500	500	500
Office supplies	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925
Travel	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Planning Total (8101)	8,125	8,125	8,125	8,125	8,125	8,125	8,125	8,125
Reduce transfer for FT position requested	70,205	70,205	70,205	70,205	70,205	70,205	70,205	70,205
Restore PT funding	-48,418	-48,418	-48,418	-48,418	-48,418	-48,418	-48,418	-48,418
Reduce property insurance	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Economic Development Total (8102)	24,787	24,787	24,787	24,787	24,787	24,787	24,787	24,787
Zoning Board Total (8104)	0	0	0	0	0	0	0	0
Building Appeals Board Total (8106)	0	0	0	0	0	0	0	0
Reduction in request from NSVRC Board	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992
NSVRC (Northern Shenandoah Valley Regional Commission) Total (8107)	11,992	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Eliminated requested increase	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250
Soil and Water Conservation District Total (8203)	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250
Travel	500	500	500	500	500	500	500	500
Agriculture (Extension) Total (8301)	500	500	500	500	500	500	500	500
Misc. Transfers/Debt Service Total (9301)	0	0	0	0	0	0	0	0
Total Unidentified Reductions (increases)	0	0	0	0	0	0	0	0
Total Various General Fund Reductions (Increases) from Above	Q 2,053,679	2,163,617	1,961,567	1,961,567	1,961,567	2,053,679	2,053,078	2,001,387
Reduce GF COLA/merit @ 3% by percent indicated (SB budget includes 2.5% step incr)	R -0.5 216,667	216,667	216,667	216,667	216,667	216,667	433,333	433,333
Reduce (Increase) County Adm. Contingency (\$750K proposed) - [plug]	T 0	0	350,000	350,000	400,926	-562	372,704	233,063
Reserve for implementation of Fire and Rescue Study (Increase)	U -887,140	-139,568	0	0	0	0	0	0
Other reductions (increases) not identified	V 0	0	0	0	0	0	0	0
Adjustments	W 0	0	0	0	0	0	0	0
Total reductions in other GF operating requests (Q + R + T + U + V + W)	X 1,383,206	2,240,716	2,528,234	2,528,234	2,579,160	2,269,784	2,859,115	2,667,783
Total Reductions in Proposed Capital Expenditures	N 3,408,483	3,514,695	3,283,107	3,283,107	3,283,107	3,408,483	3,476,151	3,392,507
Total Reductions in New Position Requests	P 1,555,086	2,020,521	1,583,905	1,583,905	1,583,905	1,555,086	1,583,905	1,772,882
Total reductions in GF requests (X + N + P)	Y 6,346,775	7,775,932	7,395,246	7,395,246	7,446,172	7,233,353	7,919,171	7,833,172
Total Revised Projected General Fund Expenditures (J - Y)	Z 171,412,838	169,983,681	170,364,367	170,364,367	170,313,441	170,526,260	169,840,442	169,926,441
Over (short) -- Balanced if 0 (SS - Z)	0	0	-824,926	-437,926	0	0	0	0
Check on balance (TT + Y)	0	0	-824,926	-437,926	0	0	0	0
Difference (Should be 0)	0	0	0	0	0	0	0	0

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

	REVENUES							
	Option 1	Option 2	Option 3A	Option 3B	Option 3C	Option 4	Option 3B JMS	Option 3B BD
	Use \$.60 Tax Revenue Set Aside \$1 M	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital	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	Set Aside Rev From \$.60 Tax Rate for Capital	Set Aside Rev From \$.60 Tax Rate for Capital
	Include \$4.6 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$4.6 M Fund Bal for One Time Capital	Include \$5.4 M Fund Bal for One Time Capital	Include \$5.4 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	Continue Use of \$3.6 M Fund Bal	Reduce \$3.6 M Use of Fund Bal to \$2.7 M	Reduce \$3.6 M Use of Fund Bal to \$2.5 M	Reduce \$3.6 M Use of Fund Bal to \$2.7 M
Fund Balance Analysis:								
Current excess fund balance	7,000,000	7,000,000	7,000,000	7,000,000	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	2,161,810	2,161,810	2,161,810	2,161,810
Total excess fund balance anticipated	9,161,810	9,161,810	9,161,810	9,161,810	9,161,810	9,161,810	9,161,810	9,161,810
Proposed use of fund balance:								
Continue level of fund balance use from last year	E 3,600,000	3,600,000	1,800,000	2,700,000	3,600,000	2,700,000	2,500,000	2,700,000
Use of fund balance for county project	F 2,000,000	2,000,000	2,329,760	2,329,760	2,329,760	2,000,000	2,329,760	2,329,760
Use of fund balance for one time school projects	G 2,651,163	2,651,163	3,088,287	3,088,287	3,088,287	2,651,163	3,088,287	3,088,287
Proposed use of fund balance	8,251,163	8,251,163	7,218,047	8,118,047	9,018,047	7,351,163	7,918,047	8,118,047
Remainder	910,647	910,647	1,943,763	1,043,763	143,763	1,810,647	1,243,763	1,043,763
Sets aside capital reserve for undesignated future capital projects	K 1,000,000	4,323,620	4,323,620	4,323,620	4,323,620	2,161,810	4,323,620	4,323,620
School Funding Analysis (per Dave Sovine):								
Increase in state revenue	3,589,209	3,589,209	3,589,209	3,589,209	3,589,209	3,589,209	3,589,209	3,589,209
Increase in federal revenue	342,071	342,071	342,071	342,071	342,071	342,071	342,071	342,071
Increase (decrease) in tuition and fees	-115,720	-115,720	-115,720	-115,720	-115,720	-115,720	-115,720	-115,720
Net increase (decrease) in federal, state, and other local funds	3,815,560	3,815,560	3,815,560	3,815,560	3,815,560	3,815,560	3,815,560	3,815,560
Less "stand still" funds needed (increases in health insurance, VRS)	-3,576,434	-3,576,434	-3,576,434	-3,576,434	-3,576,434	-3,576,434	-3,576,434	-3,576,434
Less estimate of new positions required	-280,000	-280,000	-280,000	-280,000	-280,000	-280,000	-280,000	-280,000
Transfer from debt service fund to operating	617,478	617,478	617,478	617,478	617,478	617,478	617,478	617,478
Net revenue after "stand still" and new positions not counting local transfer	576,604	576,604	576,604	576,604	576,604	576,604	576,604	576,604
Plus local operating revenue	CC 4,756,921	2,862,457	1,836,457	2,349,457	2,862,457	3,581,689	2,235,457	2,349,457
Total net increase after new postions and "stand still"	5,333,525	3,439,061	2,413,061	2,926,061	3,439,061	4,158,293	2,812,061	2,926,061
Potential 2.5% Raise (takes \$2.9M for 2.5%)	2.5 -2,879,997	-2,879,997	-2,879,997	-2,879,997	-2,879,997	-2,879,997	-2,879,997	-2,879,997
Excess (short) operating revenue	2,453,528	559,064	-466,936	46,064	559,064	1,278,296	-67,936	46,064

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 varying amounts.

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