

**FY 17 Budget Request Reductions to Balance at 8 cent Increase in Real Estate Tax Rate With .5% Proposed Increase in Transient Occupancy Tax and Increase in Personal Property Tax on Airplanes**

8 cent

<b>Total General Fund Projected Revenues</b>	<b>A</b>	<b>156,133,714</b>
Add:		
Proposed RE tax increase (\$.01 = \$800,000): \$.06, \$.08, \$.10, \$.12	B	6,400,000
Add'l. Comp. Bd. Rev. for new Comm. Attn. pos. approved~	C	28,031
Proposed increase in PP tax on aircraft from \$.01 to \$1.00	D	75,000
Proposed increase in transient occupancy tax by .5% (1% = \$265,700)*	E	132,850
<b>Total Additional Revenue (B + C + D + E)</b>	<b>F</b>	<b>6,635,881</b>
<b>Total Revised General Fund Projected Revenues (A + F)</b>	<b>G</b>	<b>162,769,595</b>

<b>Total General Fund Expenditure Requests</b>	<b>H</b>	<b>184,327,280</b>
<b>Less Proposed Capital Cuts to General Fund Requests:</b>		
All General Fund Capital^	I	5,267,176
All School Capital^	J	5,188,451
<b>Total Reductions in Proposed Capital Expenditures (I + J)</b>	<b>K</b>	<b>10,455,627</b>

<b>Positions Recommended for Funding (not deducted from requests)</b>		
Assistant County Attorney: 1 (funded)		89,557
HR Specialist: 1 (funded except at 6 cent increase)		49,304
Asst. Commonwealth's Attorney: 1 (funded)		94,598
Various for Sheriff's Dept. of 18 requested, funds 6, 6, 6, 8, 10 new		331,290
Various for Fire & Rescue of 23 requested, funds 5, 5, 7, 9, 11 new		394,156
Planner in Planning Dept. (funded at 10 and 12 cent increase)		0
<b>Positions Recommended for Funding (not deducted from requests)</b>		<b>958,905</b>

<b>Less Proposed New Requested Postions Not Recommended for Funding:</b>		
HR Specialist: 1 (funded except at 6 cent increase)		
Various for Sheriff's Dept. of 18 requested 12, 12, 12, 10, 8 not funded		662,580
Various for Fire & Rescue of 23 requested 18, 18, 16, 14, 12 not funded		900,928
Program Coordinator in Parks: 1 (not rec for funding by HR Comm)		56,211
Planner in Planning Dept. (funded at 10 and 12 cent increase)		64,802
<b>Total Reductions in New Position Requests</b>	<b>L</b>	<b>1,684,521</b>

<b>Total General Fund Personnel Requests</b>		
<b>Total General Fund Personnel Requests (adjusted for rounding error)</b>		<b>2,736,022</b>
<b>Positions already approved and upgraded in FY 15-16</b>		<b>-92,596</b>
<b>Less Positions Not Recommended for Funding</b>	<b>L</b>	<b>-1,684,521</b>
<b>Remainder of Positions Recommended for Funding</b>		<b>958,905</b>

<b>Original Number of New Position Requests</b>		<b>48</b>
<b>Positions already approved and upgraded in FY 15-16</b>		<b>-2</b>
<b>Less New Positions Not Recommended for Funding</b>		<b>-30</b>
<b>Number of general fund positions recommended for funding</b>		<b>16</b>

<b>Less Proposed Operating Costs Reductions (Increases) in Requests:</b>		
<b>Board of Supervisors Total (1101)</b>		<b>0</b>

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County Administrator Total (1201)	500
County Attorney Total (1202)	2,700
Human Resources Total (1203)	0
Independent Auditor Total (1208)	0
Commissioner of the Revenue Total (1209)	50,249
Reassessment Total (1210)	21,000
Treasurer Total (1213)	25,000
Finance Total (1214)	0
IT Total (1220)	24,431
M.I.S. Total (1222)	5,000
Other Total (1224)	180,429
Electoral Board Total (1301)	7,000
Registrar Total (1302)	1,000
Circuit Court Total (2101)	0
General District Court Total (2102)	37,146
J & D Court Total (2105)	23,272
Clerk of the Circuit Court Total (2106)	46,600
Law Library Total (2108)	0
Commonwealth's Attorney Total (2201)	2,500
Victim Witness Total (2202)	0
Sheriff Total (3102)	323,412
Volunteer Fire Depts. Total (3202)	0
Ambulance and Rescue Service Total (3203)	1,600
Jail Total (3301)	25,757
Juvenile Court Probation Total (3303)	0
Inspections Total (3401)	0
Fire and Rescue Total (3505)	1,237,758
Public Safety Communications Total (3506)	110,988
Road Administration Total (4102)	0
Street Lights Total (4104)	0
General Engineering Admin Total (4201)	1,300
Refuse Collection Total (4203)	5,000
Refuse Disposal Total (4204)	0
Litter Control Total (4205)	0
Maintenance Total (4301)	0
County Office Buildings Total (4304)	287,900
Animal Shelter Total (4305)	42,000
Health Department Total (5101)	0
Northwestern Comm. Serv. Total (5205)	0
Area Agency on Aging Total (5305)	3,000
Property Tax Relief Total (5306)	0
Social Services Administration Total (5316)	0
Public Assistance Total (5317)	0
Community College Total (6401)	0
Parks and Recreation Total (7101)	0

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Parks Maintenance Total (7103)		0
Recreation Centers and Playgrounds Total (7104)		0
Clearbrook Park Total (7109)		0
Sherando Park Total (7110)		5,000
Handley Library Total (7302)		0
Planning Total (8101)		37,100
Economic Development Total (8102)		48,994
Zoning Board Total (8104)		0
Building Appeals Board Total (8106)		0
NSVRC (Northern Shenandoah Valley Regional Commission) Total (8107)		0
Soil and Water Conservation District Total (8203)		4,250
Extension Total (8301)		0
Misc. Transfers/Debt Service Total (9301)		0
Total Unidentified Reductions (increases)		0
Total Various General Fund Reductions (Increases) Not Delineated	M	2,560,886
Reduce GF COLA/merit from 4.1% to: 2%, 3%, 4.1%, 4.1% COLA (\$1,416,687)	N	380,087
Adj. for smaller than anticipated increase in health ins. prem.	O	-225,000
Reduce (Increase) County Adm. Contingency (\$500K proposed) - [plug]	P	-617,285
Establish a capital reserve fund (indicates increase)	Q	0
Other reductions not identified	R	0
Reduction in School Transfers per formula for tax incr./new rev. (9201)	S	7,318,849
Total reductions in GF operating requests (M + N + O + P + Q + R + S)	T	9,417,537
Total reductions in GF requests (K + L + T)	U	21,557,685
Total Revised Projected General Fund Expenditures (H - U)	V	162,769,595

**Balanced if 0 (E - R) 0**

<b>School Detail</b>		
Additional local revenue from natural increase		7,858,647
Less no use of fund balance		-7,300,000
Natural increase in revenue available to share	U	558,647
New revenue from proposed RE and PP tax increases (B + D)	V	6,475,000
Total new revenue for schools from RE and PP tax increases (57% of V)	W	3,690,750

School request local operating	X	10,019,858
School Request local debt service	Y	1,308,170
School request local revenue operating and debt service (X + Y)	Z	11,328,028

<b>School share of increase in local revenues (57%)</b>		
Share of natural increase in revenue (57% of U)	AA	318,429
Share of tax increases (57% of V)	W	3,690,750
Total new revenue for schools (AA + W)	BB	4,009,179

**Reduction in school request for local funds operating and debt (Z - BB) CC 7,318,849**

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<b>School Request (Capital, Operating, and Debt Service)</b>	<b>DD</b>	<b>16,516,479</b>
<b>Capital</b>	<b>J</b>	<b>5,188,451</b>
<b>Operating</b>	<b>X</b>	<b>10,019,858</b>
<b>Debt Service</b>	<b>Y</b>	<b>1,308,170</b>
<b>Total School Request</b>	<b>DD</b>	<b>16,516,479</b>
Capital removed	J	-5,188,451
<b>School Request (Operating and Debt Service Only)</b>	<b>Z</b>	<b>11,328,028</b>
Operating and debt combined reduction in proposed budget	CC	-7,318,849
<b>Net increase in local transfer to schools</b>	<b>EE</b>	<b>4,009,179</b>
Less debt service increase	Y	-1,308,170
<b>Increase in local transfer for operating</b>	<b>FF</b>	<b>2,701,009</b>