

**FY 17 Budget Request Reductions to Balance at 8 cent Increase in RE Tax Rate  
With .5% Proposed Increase in Transient Occupancy Tax  
and Alternate for 8 cent Increase**

		8 cent Alt 1	8 cent Alt 2
<b>Total General Fund Projected Revenues</b>	<b>A</b>	<b>156,133,714</b>	<b>156,133,714</b>
<b>Add:</b>			
Proposed RE tax increase (\$.01 = \$800,000): \$.08	B	6,400,000	6,400,000
Add'l. Comp. Bd. Rev. for new Comm. Attn. pos. approved (higher orig est)~	C	28,031	28,031
Add'l. Revenue Recovery for Company 20	D	11,988	11,988
Proposed increase in transient occupancy tax by .5% (1% = \$265,700)*	E	132,850	132,850
<b>Total Additional Revenue (B + C + D + E)</b>	<b>F</b>	<b>6,572,869</b>	<b>6,572,869</b>
<b>Total Revised General Fund Projected Revenues (A + F)</b>	<b>G</b>	<b>162,706,583</b>	<b>162,706,583</b>
<b>Total General Fund Expenditure Requests</b>	<b>H</b>	<b>184,327,280</b>	<b>184,327,280</b>
<b>Less Proposed Capital Cuts to General Fund Requests:</b>			
All General Fund Capital^	I	5,267,176	5,267,176
All School Capital^	J	5,188,451	5,188,451
<b>Total Reductions in Proposed Capital Expenditures (I + J)</b>	<b>K</b>	<b>10,455,627</b>	<b>10,455,627</b>
<b>Positions Recommended for Funding (not deducted from requests)</b>			
Assistant County Attorney: 1 (funded)		89,557	89,557
HR Specialist: 1 (funded)		49,304	49,304
Asst. Commonwealth's Attorney: 1 (funded)		94,598	94,598
Various for Sheriff's Dept. of 18 requested, funds 6, 4 new		331,290	220,860
Various for Fire & Rescue of 23 requested, funds 7, 11 new		394,156	619,388
<b>Positions Recommended for Funding (not deducted from requests)</b>		<b>958,905</b>	<b>1,073,707</b>
<b>Less Proposed New Requested Postions Not Recommended for Funding:</b>			
Various for Sheriff's Dept. of 18 requested 12, 14 not funded		662,580	773,010
Various for Fire & Rescue of 23 requested 16, 12 not funded		900,928	675,696
Program Coordinator in Parks: 1 (not rec for funding by HR Comm)		56,211	56,211
Planner in Planning Dept.		64,802	64,802
<b>Total Reductions in New Position Requests</b>	<b>L</b>	<b>1,684,521</b>	<b>1,569,719</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>2,736,022</b>
<b>Positions already approved and upgraded in FY 15-16</b>		<b>-92,596</b>	<b>-92,596</b>
<b>Less Positions Not Recommended for Funding</b>	<b>L</b>	<b>-1,684,521</b>	<b>-1,569,719</b>
<b>Remainder of Positions Recommended for Funding</b>		<b>958,905</b>	<b>1,073,707</b>
<b>Original Number of New Position Requests</b>			
<b>Original Number of New Position Requests</b>		<b>48</b>	<b>48</b>
<b>Positions already approved and upgraded in FY 15-16</b>		<b>-2</b>	<b>-2</b>
<b>Less New Positions Not Recommended for Funding</b>		<b>-30</b>	<b>-28</b>
<b>Number of general fund positions recommended for funding</b>		<b>16</b>	<b>18</b>
<b>Less Proposed Operating Costs Reductions (Increases) in Requests:</b>			
<b>Board of Supervisors Total (1101)</b>		<b>0</b>	<b>0</b>

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County Administrator Total (1201)	500	500
County Attorney Total (1202)	2,700	2,700
Human Resources Total (1203)	0	0
Independent Auditor Total (1208)	0	0
Commissioner of the Revenue Total (1209)	50,249	50,249
Reassessment Total (1210)	21,000	21,000
Treasurer Total (1213)	25,000	25,000
Finance Total (1214)	0	0
IT Total (1220)	24,431	24,431
M.I.S. Total (1222)	5,000	5,000
Other Total (1224)	180,429	180,429
Electoral Board Total (1301)	7,000	7,000
Registrar Total (1302)	1,000	1,000
Circuit Court Total (2101)	0	0
General District Court Total (2102)	37,146	37,146
J & D Court Total (2105)	23,272	23,272
Clerk of the Circuit Court Total (2106)	46,600	46,600
Law Library Total (2108)	0	0
Commonwealth's Attorney Total (2201)	2,500	2,500
Victim Witness Total (2202)	0	0
Sheriff Total (3102)	323,412	364,814
Volunteer Fire Depts. Total (3202)	0	0
Ambulance and Rescue Service Total (3203)	1,600	1,600
Jail Total (3301)	25,757	25,757
Juvenile Court Probation Total (3303)	0	0
Inspections Total (3401)	0	0
Fire and Rescue Total (3505)	1,237,758	1,360,094
Public Safety Communications Total (3506)	110,988	110,988
Road Administration Total (4102)	0	0
Street Lights Total (4104)	0	0
General Engineering Admin Total (4201)	1,300	1,300
Refuse Collection Total (4203)	5,000	5,000
Refuse Disposal Total (4204)	0	0
Litter Control Total (4205)	0	0
Maintenance Total (4301)	0	0
County Office Buildings Total (4304)	287,900	287,900
Animal Shelter Total (4305)	42,000	42,000
Health Department Total (5101)	0	0
Northwestern Comm. Serv. Total (5205)	0	0
Area Agency on Aging Total (5305)	3,000	3,000
Property Tax Relief Total (5306)	0	0
Social Services Administration Total (5316)	0	0
Public Assistance Total (5317)	0	0

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Community College Total (6401)		0	0
Parks and Recreation Total (7101)		0	0
Parks Maintenance Total (7103)		0	0
Recreation Centers and Playgrounds Total (7104)		0	0
Clearbrook Park Total (7109)		0	0
Sherando Park Total (7110)		5,000	5,000
Handley Library Total (7302)		0	0
Planning Total (8101)		37,100	37,100
Economic Development Total (8102)		48,994	48,994
Zoning Board Total (8104)		0	0
Building Appeals Board Total (8106)		0	0
NSVRC (Northern Shenandoah Valley Regional Commission) Total (8107)		0	0
Soil and Water Conservation District Total (8203)		4,250	4,250
Extension Total (8301)		0	0
Misc. Transfers/Debt Service Total (9301)		0	0
Total Unidentified Reductions (increases)		0	0
Total Various General Fund Reductions (Increases) Not Delineated (Sum)	M	2,560,886	2,724,624
Reduce GF COLA/merit from 4.1% to: 2%, 3%, 4.1%, 4.1% COLA (\$1,416,687)	N	380,087	380,087
Adj. for smaller than anticipated increase in health ins. prem.	O	-225,000	-225,000
Reduce (Increase) County Adm. Contingency (\$500K proposed) - [plug]	P	-597,023	-301,959
Establish a capital reserve fund (indicates increase)	Q	0	0
Other reductions not identified	R	0	0
Reduction in School Transfers per formula for tax incr./new rev. (9201)	S	7,361,599	7,017,599
Total reductions in GF operating requests (M + N + O + P + Q + R + S)	T	9,480,549	9,595,351
Total reductions in GF requests (K + L + T)	U	21,620,697	21,620,697
Total Revised Projected General Fund Expenditures (H - U)	V	162,706,583	162,706,583

**Balanced if 0 (G - V) 0 0**

Natural increase in revenue available to share			
Additional local revenue from natural increase		7,858,647	7,858,647
Less no use of fund balance		-7,300,000	-7,300,000
Natural increase in revenue available to share	W	558,647	558,647

New revenue from proposed RE and PP tax increases	B	6,400,000	6,400,000
New one time capital cost for schools for opening new MS (trsf to sch cap)	X		800,000
Revenue to be split between schools and county (B - X)	Y	6,400,000	5,600,000

<b>New School Revenue:</b>			
Total new revenue for schools from RE and PP tax increases (57% of y)	Z	3,648,000	3,192,000
New one time capital cost for schools for opening new MS (trsf to sch cap)	X		800,000
School share of natural increase in revenue available to share (57% of W)	AA	318,429	318,429
Total new revenue for schools (Z + X + AA)	BB	3,966,429	4,310,429

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<b>Additional school local transfer for Alternate 2</b>	<b>PP</b>		<b>344,000</b>
School request local operating	CC	10,019,858	10,019,858
School Request local debt service	DD	1,308,170	1,308,170
<b>School request local revenue operating and debt service (X + Y)</b>	<b>EE</b>	<b>11,328,028</b>	<b>11,328,028</b>
<b>Reduction in school request for local funds operating and debt (EE - BB)</b>	<b>S</b>	<b>7,361,599</b>	<b>7,017,599</b>
<b>School Request (Capital, Operating, and Debt Service)</b>			
Capital	J	5,188,451	5,188,451
Operating	CC	10,019,858	10,019,858
Debt Service	DD	1,308,170	1,308,170
<b>Total School Request (J + CC + DD)</b>	<b>FF</b>	<b>16,516,479</b>	<b>16,516,479</b>
Capital removed	J	5,188,451	5,188,451
<b>School Request (Operating and Debt Service Only) (FF - J)</b>	<b>EE</b>	<b>11,328,028</b>	<b>11,328,028</b>
Operating and debt combined reduction in proposed budget	S	7,361,599	7,017,599
<b>Net increase in local transfer to schools (EE - S)</b>	<b>BB</b>	<b>3,966,429</b>	<b>4,310,429</b>
Less debt service increase	DD	1,308,170	1,308,170
<b>Increase in local transfer for operating (BB - DD)</b>	<b>HH</b>	<b>2,658,259</b>	<b>3,002,259</b>
<b>Can the schools give a 3% pay increase?</b>			
Increase in local transfer	HH	2,658,259	3,002,259
Less one time capital cost associated with opening new MS	X	800,000	800,000
<b>Net increase in local transfer for ongoing operating (HH - X)</b>	<b>JJ</b>	<b>1,858,259</b>	<b>2,202,259</b>
Increase in federal and state funding	KK	1,726,924	1,726,924
<b>Total increase in funding for ongoing costs after debt &amp; one time MS (JJ + KK)</b>	<b>LL</b>	<b>3,585,183</b>	<b>3,929,183</b>
Less ongoing costs for opening new MS (\$1,210,147 - X)	MM	410,147	410,147
Less estimated cost of 3% pay increase (\$4,596,295/4.1*3)	NN	3,363,143	3,363,143
<b>Remainder (deficiency) for other initiatives, ongoing expenses (LL - MM - NN)</b>	<b>OO</b>	<b>-188,107</b>	<b>155,893</b>
<b>Actual Funding (check)</b>			
<b>Total request for local funding</b>	<b>FF</b>	<b>16,516,479</b>	<b>16,516,479</b>
Less capital	J	5,188,451	5,188,451
Less reduction in local transfer for combined operating and debt	CC	7,361,599	7,017,599
<b>Total local funding (incl \$800K) (FF - J - CC)</b>	<b>EE</b>	<b>3,966,429</b>	<b>4,310,429</b>
Less increase in debt service	DD	1,308,170	1,308,170
<b>Total increase in local transfer for operating (should match HH) (EE - DD)</b>	<b>HH</b>	<b>2,658,259</b>	<b>3,002,259</b>
Less transfer to capital for one time MS opening costs (buses)	X	800,000	800,000
<b>Increase in federal and state funding</b>	<b>KK</b>	<b>1,726,924</b>	<b>1,726,924</b>
<b>Total new revenue - federal, state, and local (HH - X + KK) (should match LL)</b>	<b>LL</b>	<b>3,585,183</b>	<b>3,929,183</b>
<b>Additional school local transfer for Alternate 2</b>	<b>PP</b>		<b>344,000</b>

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8 cent  
Alt 1

8 cent  
Alt 2

\*Revenue collected over 2% is dedicated by code to Tourism -- not shared with schools.

^Assumes capital is funded as budget amendment in FY 15-16

~Additional comp board funding not shared with schools.