



**AGENDA
BUDGET WORK SESSION
FREDERICK COUNTY BOARD OF SUPERVISORS
WEDNESDAY, MARCH 8, 2017
6:00 P.M.
BOARD ROOM, COUNTY ADMINISTRATION BUILDING
107 NORTH KENT STREET, WINCHESTER, VIRGINIA**

Call To Order

Budget Work Session

1. Review of Budget Scenarios.

Adjourn

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 3A	Option 3B	Option 3C	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 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	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
		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
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
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
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
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
Reduction in Use of Fund Balance from Last Year	E	0	0	-1,800,000	-900,000	0	-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
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
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
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
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
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
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
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
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
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
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
Less set-aside for capital	K	-1,000,000	-4,323,620	-4,323,620	-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	0	-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
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
Add School capital set aside	G	2,651,163	2,651,163	3,088,287	3,088,287	3,088,287	2,651,163
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
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
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
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
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
Capital Requests Recommended for Funding:							
BOS: FOIA tracking system		0	0	0	0	0	0
Sheriff: K9		8,800	8,800	0	0	0	8,800

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 3A	Option 3B	Option 3C	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 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	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
		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
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
Inspections: 1 vehicle for new position		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
F & R: 1 F250		31,000	31,000	0	0	0	31,000
F & R: Hydraulic Extrication Equipment		60,000	60,000	0	0	0	60,000
Pub Saf Comm: Vesta 911 Equipment		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
	M	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
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
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
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
Inspections: 1 Inspector; Fund 1	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
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
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
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
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
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
Inspections: 1 Inspector; Not funded 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
Social Services: 1 Admin, Not funded 0, 0, 1,	0	0	0 0	0 0	0 0	0 0	0 0
Parks and Recreation: 1 Technician; Not funded 0, 1, 1	0	0	1 46,495	0 0	0 0	0 0	0 0
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
Total General Fund Personnel Requests		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
Remainder of Positions Recommended for Funding	O	984,481	519,046	955,662	955,662	955,662	984,481
Original Number of New Position Requests		46	46	46	46	46	46
Less New Positions Not Recommended for Funding	P	28	37	28	28	28	28
Number of general fund positions recommended for funding	O	18	9	18	18	18	18

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 3A	Option 3B	Option 3C	Option 4
	Use \$.60 Tax	Set Aside Rev	Set Aside Rev	Set Aside Rev	Set Aside Rev	Set Aside Half
	Revenue	From \$.60 Tax	From \$.60 Tax	From \$.60 Tax	From \$.60 Tax	Rev from \$.60
		Rate for Capital	Rate for Capital	Rate for Capital	Rate for Capital	Tax Rate for Cap
	Include \$4.6 M	Include \$4.6 M	Include \$5.4 M	Include \$5.4 M	Include \$5.4 M	Include \$4.6 M
	Fund Bal for One	Fund Bal for One	Fund Bal for One	Fund Bal for One	Fund Bal for One	Fund Bal for One
	Time Capital	Time Capital	Time Capital	Time Capital	Time Capital	Time Capital
	Continue Use	Continue Use	Reduce \$3.6 M	Reduce \$3.6 M	Continue Use	Reduce \$3.6 M
	of \$3.6 M	of \$3.6 M	Use of Fund	Use of Fund	of \$3.6 M	Use of Fund
	Fund Bal	Fund Bal	Bal to \$1.8 M	Bal to \$2.7 M	Fund Bal	Bal to \$2.7 M
Less Proposed Operating Costs Reductions (Increases) in Requests:						
Part Time Receptionist	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
Postage and Telephone	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
Board of Supervisors Total (1101)	9,805	9,805	9,805	9,805	9,805	9,805
Printing and binding	500	500	500	500	500	500
Postage and Telephone	2,688	2,688	2,688	2,688	2,688	2,688
Travel	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
Salary adjustment	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
Tuition assistance	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
Human Resources Total (1203)	9,200	9,200	9,200	9,200	9,200	9,200
Independent Auditor Total (1208)	0	0	0	0	0	0
Salary adjustments	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
Salary adjustments	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
Advertising	800	800	800	800	800	800
Central stores - gasoline	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
Treasurer Total (1213)	0	0	0	0	0	0
Advertising	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
Other operating supplies	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
Finance Total (1214)	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
Tuition	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
IT Total (1220)	58,954	58,954	58,954	58,954	58,954	58,954
M.I.S. Total (1222)	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

	Option 1	Option 2	Option 3A	Option 3B	Option 3C	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 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	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
	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
Professional services - other	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
Bluemont Concert Series	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
Our Health	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
Electoral Board Total (1301)	0	0	0	0	0	0
Salary Supplement	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
Circuit Court Total (2101)	0	0	0	0	0	0
Supplement to staff salaries	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
Salary supplements	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
Professional services	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
Clerk of the Circuit Court Total (2106)	3,000	3,000	3,000	3,000	3,000	3,000
Law Library Total (2108)	0	0	0	0	0	0
Salary increases	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
Printing and binding	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
Office supplies	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
Victim Witness Total (2202)	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
Prof Health Services (\$6120 for 12 positions requested)	5,100	5,610	5,610	5,610	5,610	5,100
Repair & Maint - Vehicles (\$1900 for each veh requested)	36,100	43,700	20,900	20,900	20,900	36,100
Repair & Maint - Vehicles	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
Office Supplies (adjust to history)	-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
Vehicle and Powered Equipment (for vehicles not funded @ \$11,173)	262,287	306,979	172,903	172,903	172,903	262,287
Police supplies (taser equipment for positions not funded @\$2326)	23,260	25,586	25,586	25,586	25,586	23,260

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 3A	Option 3B	Option 3C	Option 4
	Use \$.60 Tax	Set Aside Rev	Set Aside Rev	Set Aside Rev	Set Aside Rev	Set Aside Half
	Revenue	From \$.60 Tax	From \$.60 Tax	From \$.60 Tax	From \$.60 Tax	Rev from \$.60
		Rate for Capital	Rate for Capital	Rate for Capital	Rate for Capital	Tax Rate for Cap
	Include \$4.6 M	Include \$4.6 M	Include \$5.4 M	Include \$5.4 M	Include \$5.4 M	Include \$4.6 M
	Fund Bal for One	Fund Bal for One	Fund Bal for One	Fund Bal for One	Fund Bal for One	Fund Bal for One
	Time Capital	Time Capital	Time Capital	Time Capital	Time Capital	Time Capital
	Continue Use	Continue Use	Reduce \$3.6 M	Reduce \$3.6 M	Continue Use	Reduce \$3.6 M
	of \$3.6 M	of \$3.6 M	Use of Fund	Use of Fund	of \$3.6 M	Use of Fund
	Fund Bal	Fund Bal	Bal to \$1.8 M	Bal to \$2.7 M	Fund Bal	Bal to \$2.7 M
Uniforms	18,230	20,053	20,053	20,053	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
Sheriff Total (3102)	656,185	720,949	564,073	564,073	564,073	656,185
Fuel assistance for fire companies	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
Ambulance and Rescue Service Total (3203)	0	0	0	0	0	0
Jail Total (3301)	0	0	0	0	0	0
Juvenile Court Probation Total (3303)	0	0	0	0	0	0
Salary changes (changes in personnel)	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
Professional Services Other	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
Inspections Total (3401)	42,274	42,274	42,274	42,274	42,274	42,274
Increase in OT	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
Maintenance service contracts	125	125	125	125	125	125
Printing and binding	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
Other contractual services (\$600 physical each)	10,200	13,800	10,200	10,200	10,200	10,200
Central stores - gasoline	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
Ag supplies	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
Uniforms (\$6879 each)	207,141	248,415	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
Travel (\$50 each)	5,850	6,150	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
Electrical services	1,175	1,175	1,175	1,175	1,175	1,175
Heating services	390	390	390	390	390	390
Public Safety Communications Total (3506)	1,565	1,565	1,565	1,565	1,565	1,565
Road Administration Total (4102)	0	0	0	0	0	0
Street Lights Total (4104)	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

	Option 1	Option 2	Option 3A	Option 3B	Option 3C	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 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	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
	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
Repair and maintenance equipment	1,400	1,400	1,400	1,400	1,400	1,400
Maintenance service contract	200	200	200	200	200	200
Central stores - gasoline	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
General Engineering Admin Total (4201)	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
Postage and telephone	264	264	264	264	264	264
Travel	800	800	800	800	800	800
Refuse Collection Total (4203)	4,340	4,340	4,340	4,340	4,340	4,340
Refuse Disposal Total (4204)	0	0	0	0	0	0
Printing and binding	500	500	500	500	500	500
Advertising	200	200	200	200	200	200
Litter Control Total (4205)	700	700	700	700	700	700
Vehicle and powered equipment supplies	500	500	500	500	500	500
Maintenance Total (4301)	500	500	500	500	500	500
Heating services	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
Postage and telephone	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
Repair and maintenance supplies CAB	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
County Office Buildings Total (4304)	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
Professional services - other	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
Postage and telephone	920	920	920	920	920	920
Boiler insurance	100	100	100	100	100	100
Dog food	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
Laundry/Housekeeping and janitorial	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
Health Department Total (5101)	0	0	0	0	0	0
Northwestern Comm. Serv. Total (5205)	0	0	0	0	0	0
Contribution (eliminate increase)	2,000	2,000	2,000	2,000	2,000	2,000

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

	Option 1	Option 2	Option 3A	Option 3B	Option 3C	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 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	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
	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
Area Agency on Aging Total (5305)	2,000	2,000	2,000	2,000	2,000	2,000
Property Tax Relief Total (5306)	0	0	0	0	0	0
Laurel Center Requested Increase	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
Public Assistance Total (5317)	0	0	0	0	0	0
Community College Total (6401)	0	0	0	0	0	0
Parks and Recreation Total (7101)	0	0	0	0	0	0
Parks Maintenance Total (7103)	0	0	0	0	0	0
Part Time	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
Medical and lab supplies	3,478	3,478	3,478	3,478	3,478	3,478
Repair and maintenance supplies	500	500	500	500	500	500
Uniforms/Admin		0	0	0	0	0
Recreation Centers and Playgrounds Total (7104)	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
Clearbrook Park Total (7109)	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
Other contractual (Pool bldg siding replacement)	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
Sherando Park Total (7110)	51,000	51,000	51,000	51,000	51,000	51,000
Handley Library Total (7302)	0	0	0	0	0	0
Repair and maintenance equipment	700	700	700	700	700	700
Motor vehicle insurance	500	500	500	500	500	500
Office supplies	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
Planning Total (8101)	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
Restore PT funding	-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
Economic Development Total (8102)	24,787	24,787	24,787	24,787	24,787	24,787

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 3A	Option 3B	Option 3C	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 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
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 \$5.4 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	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 \$2.7 M
Zoning Board Total (8104)	0	0	0	0	0	0
Building Appeals Board Total (8106)	0	0	0	0	0	0
Reduction in request from NSVRC Board	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
Eliminated requested increase	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
Travel	500	500	500	500	500	500
Agriculture (Extension) Total (8301)	500	500	500	500	500	500
Misc. Transfers/Debt Service Total (9301)	0	0	0	0	0	0
Total Unidentified Reductions (increases)	0	0	0	0	0	0
Total Various General Fund Reductions (Increases) from Above	2,053,679	2,163,617	1,961,567	1,961,567	1,961,567	2,053,679
GF COLA/merit @ 3% to 2.5% (school budget includes 2.5% step increase)	R 216,667	216,667	216,667	216,667	216,667	216,667
Reduce (Increase) County Adm. Contingency (\$750K proposed) - [plug]	T 0	0	350,000	350,000	400,926	-562
Reserve for implementation of Fire and Rescue Study (Increase)	U -887,140	-139,568	0	0	0	0
Other reductions (increases) not identified	V 0	0	0	0	0	0
Adjustments	W 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
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
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
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
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
Over (short) -- Balanced if 0 (SS - Z)	0	0	-824,926	-437,926	0	0
Check on balance (TT + Y)	0	0	-824,926	-437,926	0	0
Difference (Should be 0)	0	0	0	0	0	0

Fund Balance Analysis:						
Current excess fund balance		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
Total excess fund balance anticipated		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	2,700,000
Use of fund balance for county project	F	2,000,000	2,000,000	2,329,760	2,329,760	2,000,000

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

		Option 1	Option 2	Option 3A	Option 3B	Option 3C	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 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	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
		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
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
Proposed use of fund balance		8,251,163	8,251,163	7,218,047	8,118,047	9,018,047	7,351,163
Remainder		910,647	910,647	1,943,763	1,043,763	143,763	1,810,647
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

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.

Reconciliation of Difference between Option 1 and New Option 3 Variations

	Option 3A	Option 3B	Option 3C
Increases (decreases) in revenues and sources of funds:			
Set aside reassessment revenue for future capital	\$ (4,323,620)	\$ (4,323,620)	\$ (4,323,620)
Reduce use of fund balance from \$3.6M	\$ (1,800,000)	\$ (900,000)	\$ -
Option 1 set aside for future capital replaced	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total change in shared revenue	\$ (5,123,620)	\$ (4,223,620)	\$ (3,323,620)
Our 43% of change in shared revenue	\$ (2,203,157)	\$ (1,816,157)	\$ (1,429,157)
Increase in use of fund balance	\$ 329,760	\$ 329,760	\$ 329,760
Net increase (decrease) in revenues and sources of funds:	\$ (1,873,397)	\$ (1,486,397)	\$ (1,099,397)
(Increases) Decreases in expenditures:			
Capital:			
Eliminiat K9	\$ 8,800	\$ 8,800	\$ 8,800
Increase number of cars for Sheriff from 12 to 20	\$ (225,176)	\$ (225,176)	\$ (225,176)
Eliminiat F & R vehicle	\$ 31,000	\$ 31,000	\$ 31,000
Eliminiat F & R extraction equip	\$ 60,000	\$ 60,000	\$ 60,000
Personnel:			
Add position Treas (requested by Mr. DeHaven after the meeting)	\$ (27,226)	\$ (27,226)	\$ (27,226)
Elim one sheriff's deputy	\$ 56,044	\$ 56,044	\$ 56,044
Operating:			
Sheriff's budget, p5:			
Change in prof health serv	\$ 510	\$ 510	\$ 510
Change in repair and maint veh	\$ (15,200)	\$ (15,200)	\$ (15,200)
Change in auto ins to add veh for new dep	\$ 550	\$ 550	\$ 550
Change in office suppl for computer for dep	\$ 6,063	\$ 6,063	\$ 6,063
Change in equipment for vehicles	\$ (89,384)	\$ (89,384)	\$ (89,384)
Change in taser equip for position	\$ 2,326	\$ 2,326	\$ 2,326
Change in uniforms for new positions	\$ 1,823	\$ 1,823	\$ 1,823
Change in taser training for new positions	\$ 1,200	\$ 1,200	\$ 1,200
Other changes, p. 9:			
Reduction of Contingency fund to \$400K	\$ 350,000	\$ 350,000	\$ 400,926
Elimination of reserve for F&R (and other items not yet determined)	\$ 887,140	\$ 887,140	\$ 887,140
Net (increase) decrease in expenditures	\$ 1,048,470	\$ 1,048,470	\$ 1,099,396
Short to balance	\$ (824,927)	\$ (437,927)	\$ (1)
Rounding adjustment	\$ 1	\$ 1	\$ 1
Net Over (Short) to balance	\$ (824,926)	\$ (437,926)	\$ -
From spreadsheet	\$ (824,926)	\$ (437,926)	\$ -
Check (S/B 0)	\$ -	\$ -	\$ -