

General Fund Revenue Summary

The FY 2018 Adopted General Fund Budget includes \$183,054,098 in revenue, an increase of \$5,509,506 (3.10%) from the FY 2017 Adopted Budget. Overall, the majority of increases within the FY 2018 General Fund revenue budget are related to increases in real and personal property tax additions and growth. The most significant increase in personal property is from commercial growth due to investments made by new and existing business development. In addition, the County continues to experience positive sales tax growth at a normalized trend rate of approximately three percent annually.

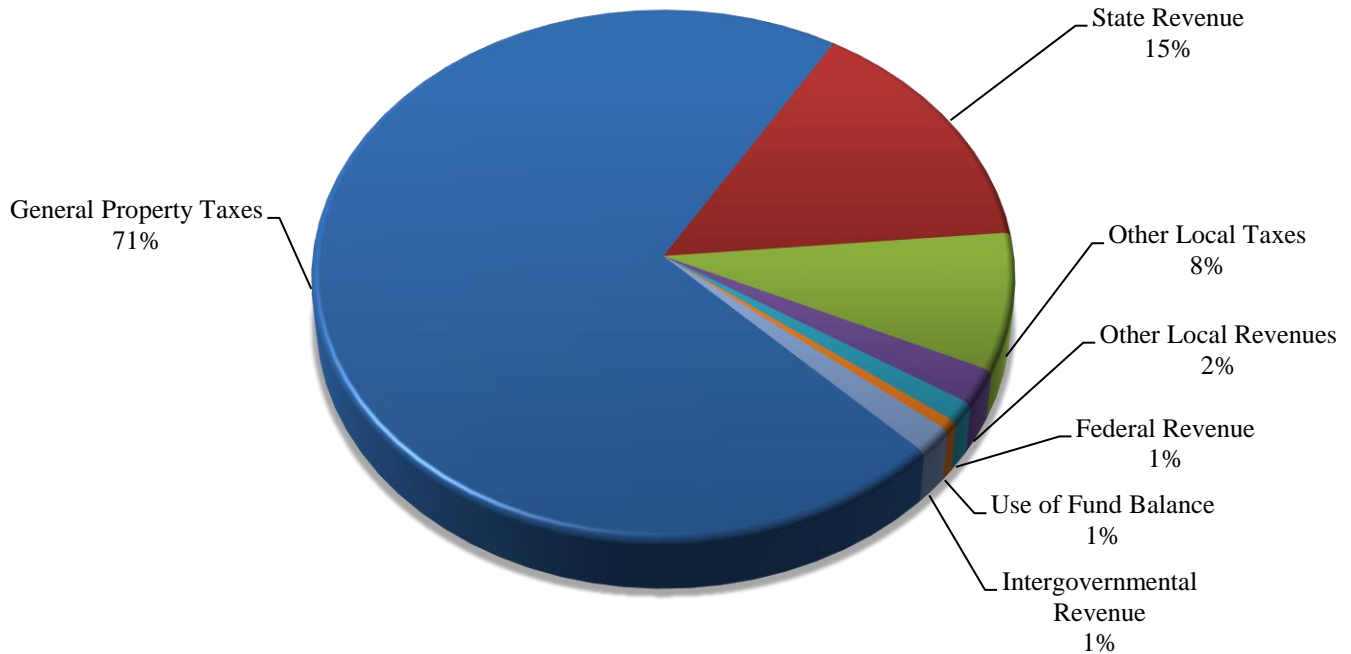
The Adopted Budget also includes a use of prior year fund balance of \$1,093,227. These funds were sourced from FY 2016 increased tax revenues, due to Tax Year 2016 increased real estate tax rates, and allocated for one-time costs included in the FY 2018 Approved Budget. As part of the FY 2017-2018 Adopted Budget approved in spring 2016, the Board of Supervisors set all tax rates in Tax Year 2016 to support the budgets of both FY 2017 and FY 2018. As such, the adopted tax rates for Tax Year 2017 comprise no increases from Tax Year 2016, including the real estate tax rate with an overall rate of \$1.039.

The County continues to experience modest growth in the revenue base, primarily resulting from increases in real estate, personal property, and sales taxes. As the County reassesses on a quadrennial cycle, with the next reassessment effective 2018, real estate tax revenue continues to benefit from modest amounts of new construction and improvements. Since the 2014 reassessment, annual real estate revenue growth has averaged approximately a 1% annual increase in assessed valued due to new units and improvements, which is a normalized trend. In addition, while the County was experiencing 6-7% annual increases in sales tax in the onset to the end of the recession, that growth trend has leveled to a more normal 3-4% annual growth rate. The most significant increase in General Fund revenue was due to additions in the base assessment value of personal property from new business investments, equating to an approximate 5% increase, with continued positive growth as a result of new automobile purchases and maintained valuations. Overall impacts of recent business development will be longer term with no significant impacts in the short-term due to tax incentive programs.

The following provides a graphic overview of General Fund revenue by source category, including local revenue, state revenue, federal revenue, and intergovernmental revenue. In addition, the following sections provide detailed analysis of the various sources of revenue within the subsections of the local, state, federal, and intergovernmental revenue categories.

General Fund Revenue Summary

FY 2018 General Fund Revenue \$183,054,098



Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Local Revenue					
General Property Taxes	\$ 119,620,041	\$ 124,172,634	\$ 125,447,902	\$ 130,233,060	\$ 4,785,158
Other Local Taxes	14,680,690	15,249,809	14,800,000	15,280,000	480,000
Permits, Fees & Licenses	1,532,066	1,569,769	1,510,235	1,556,235	46,000
Fines and Forfeitures	465,432	394,250	457,500	432,500	(25,000)
Use of Money & Property	272,775	340,900	334,272	361,272	27,000
Charges for Services	987,142	1,052,288	978,122	953,133	(24,989)
Misc/Recovered Costs	823,443	732,004	604,129	581,783	(22,346)
Subtotal, Local Revenue:	\$ 138,381,589	\$ 143,511,654	\$ 144,132,160	\$ 149,397,983	\$ 5,265,823
State Revenue:	\$ 27,026,945	\$ 27,213,196	\$ 27,366,044	\$ 27,325,608	\$ (40,436)
Federal Revenue:	2,790,898	3,191,021	2,334,305	2,259,756	(74,549)
Subtotal, State & Federal:	\$ 29,817,843	\$ 30,404,217	\$ 29,700,349	\$ 29,585,364	\$ (114,985)
Intergovernmental Revenue:	2,098,403	2,585,405	2,384,762	2,977,524	592,762
Use of Fund Balance:	\$ -	\$ -	\$ 1,327,321	\$ 1,093,227	\$ (234,094)
General Fund Total:	\$ 170,297,835	\$ 176,501,276	\$ 177,544,592	\$ 183,054,098	\$ 5,509,506

General Fund Revenue Summary

Property Tax Rates

Fauquier County's Tax Year runs concurrent with the Calendar Year. Property tax rates are adopted for the current year during the future year's budget process. Property tax rates are levied per \$100 of assessed value. Real property is assessed on a quadrennial basis and personal property tax is assessed on an annual basis. The last County-wide real property reassessment was implemented as part of the FY 2015 Adopted Budget, effective January 1, 2014, with an average residential assessment value of \$321,300. The calculation for the average residential assessed value does not change based on additional units or improvements between reassessment cycles, as provided for by State calculation methodologies. The next reassessment is scheduled for spring 2017, with an effective date of January 1, 2018. The impact and any related adjustments for the reassessment will be made in the FY 2019 budget cycle.

The adopted rate of \$1.039 for Tax Year 2017 in the FY 2018 Adopted Budget, is maintained from Tax Year 2016 in the FY 2017 Adopted Budget. At this tax rate, there will be no impact to the average residential tax bill in comparison to Tax Year 2016. The adopted budget also maintains all other tax rates at their current level for Tax Year 2017. Mobile Home tax rates are the equivalent of the overall real estate tax rate, as provided for in the State code.

Tax Year 2015-17 Property Tax Rates			
Description	Tax Year 2015	Tax Year 2016	Tax Year 2017
Overall Real Estate Tax Rate:	\$0.999	\$1.039	\$1.039
Real Estate – General	\$0.948	\$0.975	\$0.975
Real Estate – Fire & Rescue	\$0.045	\$0.058	\$0.058
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Stormwater Management Fee ¹	\$13.640	\$13.640	\$13.640
Bethel Academy Street Improvement District Levy ²	\$522.06	\$522.06	\$522.06
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000
Mobile Homes	\$0.999	\$1.039	\$1.039
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft ³	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

¹The Stormwater Management Fee is a countywide special assessment, on a per parcel basis, with the exception of any parcels excluded by an act of the Board of Supervisors.

²The Bethel Academy levy consists of a special assessment on lots located within the special tax district.

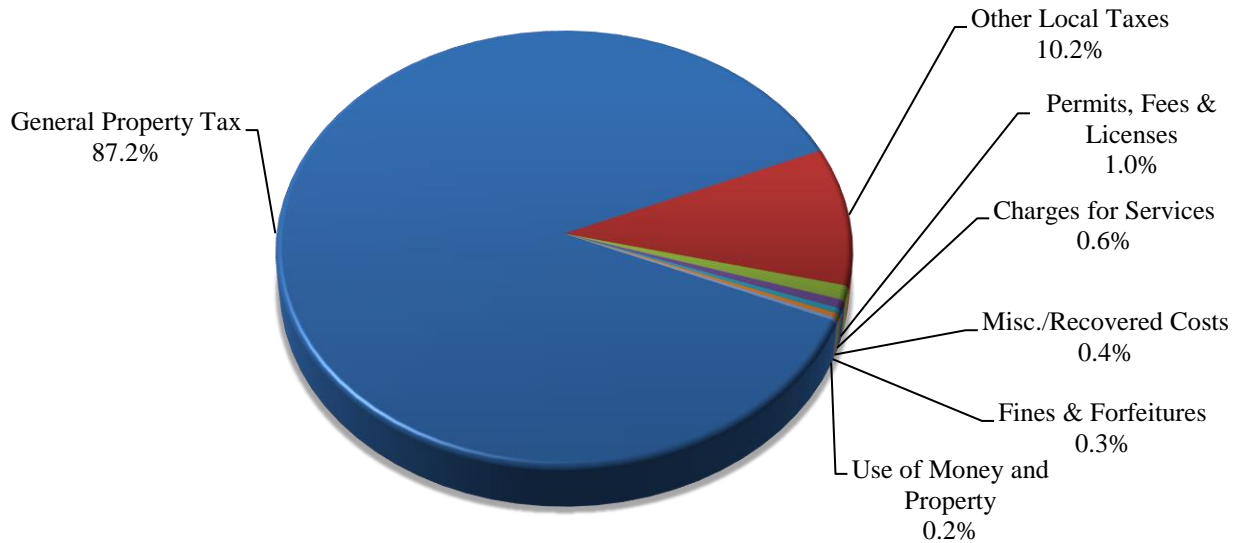
³Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

General Fund Revenue Summary

Local Revenue

The FY 2018 Adopted Budget includes \$149,397,983 in local revenue, or 81.6% of General Fund revenue, an increase of \$5,265,823 from the FY 2017 Adopted Budget. Local revenue includes general property taxes; other local taxes; permits, fines, and licenses; fines and forfeitures; use of money and property; charges for services; and miscellaneous revenues and recovered costs.

FY 2018 Local Revenue \$149,397,983



General Property Taxes

The FY 2018 Adopted Budget includes \$130,233,060 in property tax revenue, an increase of \$4,785,158 from the FY 2017 Adopted Budget. Real estate revenue growth is relative to additions and renovations, with a slightly increased annual growth rate due to increased value of new additions, as well as positive collections. Personal property growth is impacted by both slightly higher annual growth due to higher valuations of vehicles and also positive new additions from businesses. New business developments equate to more than half of the rate of growth for personal property. Adjustments in delinquent revenues and penalties are offset by the positive collection growth in real property revenues.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Real Estate	\$ 92,713,635	\$ 95,652,706	\$ 96,602,596	\$ 98,953,919	\$ 2,351,323
Public Service	6,077,396	6,314,566	6,069,681	6,069,681	-
Personal Property	18,304,825	19,694,591	20,202,165	22,866,000	2,663,835
Rollback Taxes	139,863	203,042	30,000	30,000	-
Bethel Academy	59,290	57,992	58,460	58,460	-
Delinquent Real Property	780,286	763,350	1,000,000	775,000	(225,000)
Delinquent Public Service	26,625	7,353	20,000	20,000	-
Delinquent Personal Prop	319,558	340,525	245,000	245,000	-
Penalties	798,397	814,453	800,000	815,000	15,000
Interest	400,166	324,056	420,000	400,000	(20,000)
Total:	\$ 119,620,041	\$ 124,172,634	\$ 125,447,902	\$ 130,233,060	\$ 4,785,158

General Fund Revenue Summary

Other Local Taxes

The FY 2018 Adopted Budget includes \$15,280,000 in the other local tax categories. Increased sales tax revenue reflects observed and projected growth in collections. Sales tax continues to experience positive growth in both monthly and annual collections, which have trended slightly higher than projected. Sales tax rates are governed by the State, with 1% of the overall rate dedicated to the localities. The amount of sales tax revenue is based on taxable sales within the County, with 1% allocated back to the localities by the State. Increased revenue for auto decals, transient occupancy, and utilities is based on historical revenue collections.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Sales Tax (Local)	\$ 8,024,703	\$ 8,305,286	\$ 8,240,000	\$ 8,640,000	\$ 400,000
Utility Tax	1,464,908	1,443,594	1,400,000	1,445,000	45,000
Utility Consumption Tax	193,297	188,267	190,000	190,000	-
BPOL Tax	1,353,040	1,444,902	1,355,000	1,355,000	-
Auto Decals	1,870,836	1,911,876	1,825,000	1,850,000	25,000
Bank Stock Tax	156,150	135,027	150,000	150,000	-
Record Tax/Fees (Deeds)	1,465,177	1,645,104	1,500,000	1,500,000	-
Record Tax/Fees (Wills)	49,578	75,061	50,000	50,000	-
Transient Occupancy Tax	103,001	100,692	90,000	100,000	10,000
Total:	\$ 14,680,690	\$ 15,249,809	\$ 14,800,000	\$ 15,280,000	\$ 480,000

Permits, Fees & Licenses

The FY 2018 Adopted Budget includes \$1,556,235 in permits, licenses and fees. Adjustments include increases in dog tag fees and Community Development Fees, based on normal growth trends. In addition, the budget includes state primary election fees based on the state-level election cycles.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Dog Tags	\$ 38,782	\$ 38,666	\$ 35,000	\$ 38,000	\$ 3,000
Land Use Fees	9,657	7,934	11,135	11,135	-
Transfer Fees	2,005	2,257	2,600	2,600	-
Solicitor Permits	-	35	-	-	-
Concealed Weapon Permits	9,463	13,237	10,000	10,000	-
Police Background Checks	24,552	34,344	20,000	20,000	-
State Primary Fees	5,207	-	10,500	10,500	-
Animal/Pet Shop Dealer Permits	70	-	-	-	-
Community Develop Fees	1,442,330	1,473,296	1,421,000	1,464,000	43,000
Total:	\$ 1,532,066	\$ 1,569,769	\$ 1,510,235	\$ 1,556,235	\$ 46,000

General Fund Revenue Summary

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2018 Adopted Budget includes an adjustment in local fines based on historical and current year collection activities.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Local Fines	\$ 443,386	\$ 383,862	\$ 450,000	\$ 425,000	\$ (25,000)
Court Judgment Proceeds	988	435	-	-	-
Zoning Violation Fines	404	-	500	500	-
Clean-up Landowner Property	664	1,225	-	-	-
Interest on Local Fines	19,990	8,728	7,000	7,000	-
Total:	\$ 465,432	\$ 394,250	\$ 457,500	\$ 432,500	\$ (25,000)

Use of Money and Property

Use of money and property consists mainly of interest income received for the County's cash balances. For FY 2018, interest income is anticipated to increase given the current interest rate environment and current revenue estimates. Rental revenue for the Hospital Hill property is based on the Department of Social Services' allowable rate of reimbursement in accordance with the State's biennium budget. The FY 2018 Adopted Budget includes an increase in the rental of County property due to the Business Incubator rentals at Vint Hill and Marshall.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Interest Income - General Fund	\$ 64,456	\$ 138,843	\$ 75,000	\$ 100,000	\$ 25,000
Gain (Loss) on Investments	5,290	4,780	-	-	-
Rental of County Property	45,510	45,937	102,932	109,932	7,000
Rental Health Department	25,700	25,700	25,700	25,700	-
Rental of Armory	3,900	-	5,000	-	(5,000)
Rental Hospital Hill Property	127,919	125,640	125,640	125,640	-
Total:	\$ 272,775	\$ 340,900	\$ 334,272	\$ 361,272	\$ 27,000

General Fund Revenue Summary

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. Overall, the FY 2018 Adopted Budget includes adjustments services, relative to historical and current year collections. Remote access clerk, law library, fingerprinting, courtroom security and sale of GIS map fees are also adjusted downward given prior and current years' collection activity. Slight increases in other areas are due to consideration of prior and current years' collection activity.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Excess Fees	\$ 72,315	\$ 87,319	\$ 80,000	\$ 80,000	\$ -
Remote Access Clerk Fee	3,242	-	10,000	-	(10,000)
Sheriff Fees	3,742	3,742	3,742	3,742	-
Law Library Fees	9,411	9,370	11,000	10,000	(1,000)
Local Cost	27,848	32,297	30,000	30,000	-
Detention Fee	2,562	2,242	3,500	3,500	-
Inmate Processing Fee	10,577	9,063	11,000	11,000	-
Commonwealth's Atty Fees	6,674	5,934	7,000	7,000	-
County Attorney Fees	31,886	69,142	15,000	15,000	-
Corr. & Detention Charges	55,105	56,875	55,000	55,000	-
Street Signs	2,731	1,463	2,000	2,000	-
Police Reporting Fees	1,635	3,855	2,000	3,500	1,500
Fingerprinting Fees	5,536	5,045	6,000	5,000	(1,000)
Inmate DNA	1,634	917	900	900	-
Courtroom Security	142,371	136,112	165,000	145,000	(20,000)
Parks & Recreation	523,262	544,009	490,480	500,491	10,011
Library Fees	74,973	76,513	75,500	76,000	500
Sales of GIS Maps	11,638	8,390	10,000	5,000	(5,000)
Total:	\$ 987,142	\$ 1,052,288	\$ 978,122	\$ 953,133	\$ (24,989)

General Fund Revenue Summary

Miscellaneous Revenue & Recovered Costs

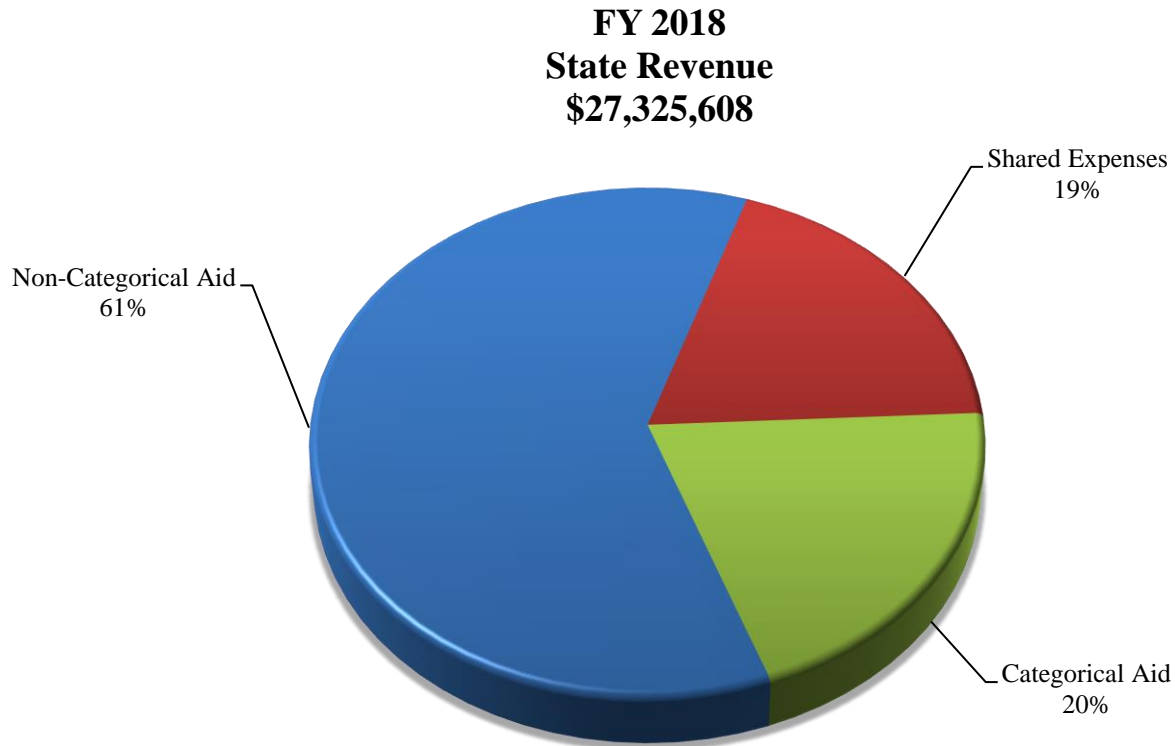
Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County. Decreased revenue from Commonwealth Attorney's collection fees reflect current and prior years' collections by the Treasurer's Office. Town election reimbursements are collected by the Registrar from the incorporated towns within the County based on those election cycles. Radio reimbursements from Culpeper and Rappahannock Counties are projected to decrease based on contractual agreements with the new public safety radio system. Other miscellaneous revenue and recovered costs are based on prior years' and project collection levels.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Miscellaneous Donations	\$ 31,862	\$ 16,163	\$ 1,000	\$ 1,000	\$ -
Admin Fees - Debt Set-Off	60,881	57,075	65,000	60,000	(5,000)
Lien Fees - Treasurer	41,417	46,669	45,000	45,990	990
Lien Fees - County Attorney	5,799	3,506	3,500	3,500	-
Comm Atty Collection Fees	150,860	154,298	165,000	155,000	(10,000)
Circuit Court Collections	1,219	1,028	1,000	1,000	-
Gen. District Court Collections	3,263	3,330	3,500	3,500	-
J&DR Court Collections	169	215	250	250	-
HR Background Checks	24,077	19,001	25,000	25,000	-
Wellness Dollars	-	25,000	25,000	25,000	-
HR Miscellaneous Revenue	32,423	32,844	15,681	15,681	-
Town Election Reimb	8,298	3,084	-	3,200	3,200
Town Code Red Reimb	5,000	5,000	5,000	5,000	-
Insurance Recoveries	34,118	29,771	-	-	-
Miscellaneous Revenue	83,308	98,569	86,836	88,981	2,145
Canteen Medical Reimb.	6,862	5,194	6,500	6,500	-
Process and Service Fees	1,903	1,333	-	-	-
Home Incarceration Fees	26,172	24,786	22,000	22,000	-
Other Government Charges	10,500	10,500	10,500	10,500	-
Work Release	66,204	58,794	65,000	65,000	-
CSA Refunds	80,864	24,869	10,000	10,000	-
Warr Comm Ctr Recovered Costs	17,810	17,825	19,000	19,000	-
Radio Reimb - Culpeper/Rapp	27,228	30,187	27,362	13,681	(13,681)
Misc Recoveries	103,206	62,963	2,000	2,000	-
Total:	\$ 823,443	\$ 732,004	\$ 604,129	\$ 581,783	\$ (22,346)

General Fund Revenue Summary

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses, and categorical aid. The FY 2018 Adopted Budget includes \$27,325,608 in state revenue, or 14.9% of total General Fund revenue.



Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas. The FY 2018 Adopted Budget includes no adjustments of revenue in non-categorical aid.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Rolling Stock Tax	\$ 87,168	\$ 88,562	\$ 88,500	\$ 88,500	\$ -
Mobile Home Titling Tax	33,863	25,554	25,000	25,000	-
Rental Car Tax	6,763	9,504	10,000	10,000	-
Personal Property Tax Relief	13,657,599	13,657,643	13,657,510	13,657,510	-
Communication Tax	2,886,711	2,801,253	2,800,000	2,800,000	-
Pari-mutuel Wagering Tax	810	840	-	-	-
Total:	\$ 16,672,914	\$ 16,583,356	\$ 16,581,010	\$ 16,581,010	\$ -

General Fund Revenue Summary

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies. The FY 2018 Adopted Budget incorporates increases in Compensation Board funding, supporting Constitutional offices as approved in the State's budget during the 2017 session of the General Assembly. The Constitutional offices have agreed to follow the compensation plan of the County which affords these offices funding for supplemental salary amounts and funding for staff positions in excess of approved Compensation Board funding. Accordingly, any additional revenue received from the State offsets existing costs for these offices. Adjustments in revenue for the Commissioner of the Revenue, Clerk of the Court, and Adult Confinement-Detention reflect the approved budget by the State.

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Commonwealth's Attorney	\$ 487,309	\$ 494,366	\$ 495,818	\$ 507,289	\$ 11,471
Sheriff	3,530,618	3,594,601	3,622,615	3,643,103	20,488
Commissioner of the Revenue	177,931	179,393	186,557	185,256	(1,301)
Treasurer	147,483	150,339	151,682	153,251	1,569
Registrar	46,007	76,662	64,111	64,111	-
Clerk of the Court	468,117	464,908	474,100	471,477	(2,623)
Adult Confinement – Detention	208,408	177,492	225,000	200,000	(25,000)
Total:	\$ 5,065,873	\$ 5,137,761	\$ 5,219,883	\$ 5,224,487	\$ 4,604

General Fund Revenue Summary

Categorical Aid

Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services and the Children’s Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County’s library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. Adjustments are based on prior years’ and current year revenue collections. The FY 2018 Adopted Budget also includes adjustments in State revenue for Social Services in order to reflect updated reimbursement rates, as well as an increase in community corrections based on the State’s funding formula for support services provided by the County. The E-911 Wireless Program also includes a minimal revenue increase.

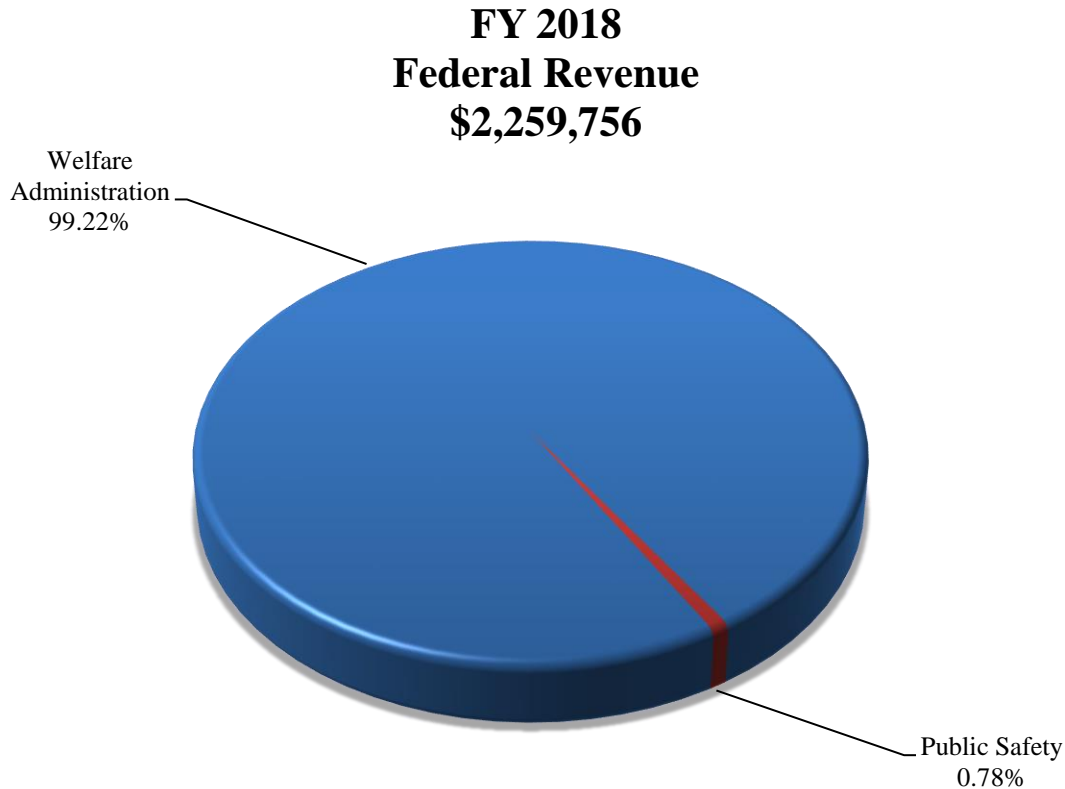
Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Social Services	\$ 1,296,985	\$ 1,467,962	\$ 1,510,342	\$ 1,457,875	\$ (52,467)
Children’s Services Act (CSA)	2,408,764	2,439,219	2,717,730	2,717,730	-
Welfare to Work	3,636	3,762	-	-	-
Bright Stars Initiative	54,000	-	-	-	-
Temporary Housing Grant	294,676	-	-	-	-
VHSP Grant	-	245,988	-	-	-
Domestic Violence Grant	-	25,501	-	-	-
Recordation Tax	443,345	430,392	450,000	450,000	-
Jury Duty Reimbursement	24,592	25,891	25,000	25,000	-
Adult Court Services – Pretrial	243,636	120,302	243,636	243,636	-
Community Corrections	261,810	135,030	261,810	268,071	6,261
Rescue Squad Assistance Grant	-	51,211	-	-	-
Prisoner Transportation	11,042	29,160	10,000	10,000	-
Juv. Comm Crime Control	36,836	36,836	36,836	36,836	-
E-911 Wireless Program	116,290	118,705	116,550	117,716	1,166
Armory	12,156	16,032	17,751	17,751	-
Library Aid	154,668	153,496	153,496	153,496	-
Commissioner of the Arts	5,000	5,000	5,000	5,000	-
State Revenue Reductions	(178,837)	-	-	-	-
Virginia Tourism Corp Grant	-	1,240	-	-	-
Miscellaneous	99,559	186,352	17,000	17,000	-
Total:	\$ 5,288,158	\$ 5,492,079	\$ 5,565,151	\$ 5,520,111	\$ (45,040)

General Fund Revenue Summary

Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various supplemental grant awards.

The FY 2018 Adopted Budget also includes adjustments in welfare administration revenue in order to reflect updated Federal reimbursement rates.



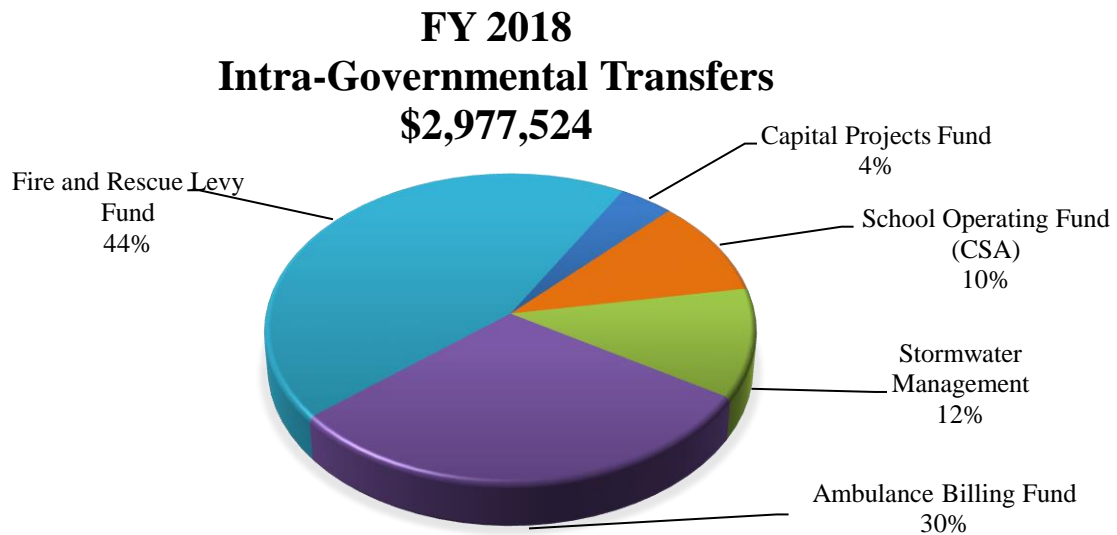
Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
Welfare Administration	\$ 2,585,853	\$ 3,003,850	\$ 2,316,580	\$ 2,242,031	\$ (74,549)
Public Safety	186,946	163,424	17,725	17,725	-
Agricultural Development	10,944	15,130	-	-	-
Community Development	4,746	-	-	-	-
Parks & Recreation	-	5,750	-	-	-
Miscellaneous	-	-	-	-	-
Payments in Lieu of Taxes	2,409	2,867	-	-	-
Total:	\$ 2,790,898	\$ 3,191,021	\$ 2,334,305	\$ 2,259,756	\$ (74,549)

General Fund Revenue Summary

Intra-Governmental Transfers

The FY 2018 Adopted Budget includes a number of transfers from County special revenue funds to support government operations: transfers from the Fire and Rescue Levy Fund to support career staff operations and management; transfers from the Ambulance Revenue (ARR) Fund to support career emergency services staffing; transfers from the School Operating Fund to assist with costs associated with the Children’s Services Act (CSA) in the area of day placements, transfers from the Capital Projects Fund to offset costs associated with capital projects, and transfers from the Stormwater Management Fund to support costs to implement the State-mandated program within the Department of Community Development.

The FY 2018 Adopted Budget includes increased transfers from the Fire and Rescue Levy Fund to support a full year of staffing for the career fire and rescue technicians implemented mid-year, as approved in FY 2017, and increased personnel costs for the previously supported career operations and management staff. The Ambulance Revenue Fund reductions are based on current and prior year revenue collections and availability of use of fund balance that support three 24-hour emergency services units. Funding from the Capital Improvement Fund offsets the cost of a project manager that would be funded for the term of the Broadband Capital Project from the project budget.



Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	FY 2017-18 Change
School Operating Fund (CSA)	\$ -	\$ 248,445	\$ 300,000	\$ 300,000	\$ -
County Asset Replacement	-	125,759	-	-	-
Capital Projects Fund	-	306,083	-	117,137	117,137
Conservation Easement	-	6,659	-	-	-
Fleet Maintenance Fund	-	497	-	-	-
Fire and Rescue Levy Fund	201,713	222,054	811,012	1,318,724	507,712
Ambulance Revenue Fund	1,139,773	1,111,705	934,779	902,692	(32,087)
Affordable Housing Fund	394,346	201,632	-	-	-
Stormwater Management Fund	362,571	362,571	338,971	338,971	-
Total:	\$ 2,098,403	\$2,585,405	\$ 2,384,762	\$ 2,977,524	\$ 592,762

