

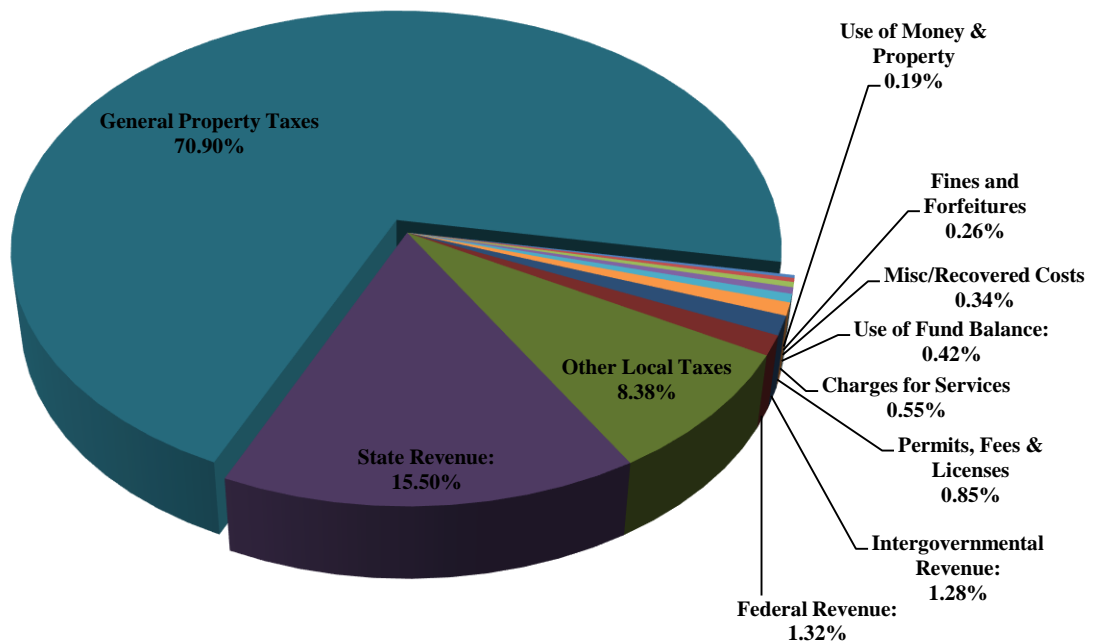
## GENERAL FUND REVENUE SUMMARY

The FY 2017 proposed General Fund budget includes \$176,646,534, an increase of \$5,332,050 (3.1%) from the FY 2016 adopted budget, including an increase in the overall real estate tax rate of \$0.033 (three and three-tenths cents) to an overall real estate tax rate of \$1.032 from \$0.999, with proposed increases to the general and fire and rescue tax levy. The primary source of increased funding in the General Fund includes an increase in the general real estate tax rate of two and one-half cent (\$0.025), projected growth in real, personal and sales taxes, as well as additional state and federal revenues to offset an increase in social services programs and services.

The FY 2018 proposed General Fund budget includes \$180,044,893, an increase of \$3,398,359 (1.9%) from the FY 2017 proposed budget, including an increase in the overall real estate tax rate of \$0.02 (two cents) to an overall real estate tax rate of \$1.052 from \$1.032, with proposed increases to the general and fire and rescue tax levy. The primary source of increase funding in the General Fund includes an increase in the general real estate tax rate of one and one-half cent (\$0.015) and projected growth in real, personal and sales taxes. While the FY 2018 proposed budget anticipates a one and one-half cent increase in the overall real estate tax rate, the Board of Supervisors will set the tax year 2017 tax rates in the spring of 2017. Additionally, the FY 2017 proposed budget incorporates \$750,000 in anticipated fund balance, and \$617,869 for the FY 2018 proposed budget.

The following section provides an overview of General Fund revenue by source category including local revenue, state revenue, federal revenue, and intergovernmental revenue.

### Source of Funds - General Fund



## GENERAL FUND REVENUE SUMMARY

<u>Revenue Source</u>	FY 2015 <u>Actual</u>	FY 2016 <u>Adopted</u>	FY 2017 <u>Proposed</u>	FY 2016-17 <u>Change</u>	FY 2018 <u>Proposed</u>	FY 2017-18 <u>Change</u>
<b><u>Local Revenue</u></b>						
General Property Taxes	\$ 119,620,041	\$ 120,566,027	\$ 125,249,743	\$ 4,683,716	\$ 127,994,262	\$ 2,744,519
Other Local Taxes	14,680,690	14,497,500	14,800,000	302,500	15,006,000	206,000
Permits, Fees & Licenses	1,532,066	1,510,679	1,510,235	(444)	1,535,235	25,000
Fines and Forfeitures	465,432	457,300	457,500	200	457,500	-
Use of Money & Property	272,775	346,149	334,272	(11,877)	349,272	15,000
Charges for Services	987,142	1,085,842	978,122	(107,720)	980,102	1,980
<u>Misc/Recovered Costs</u>	<u>823,443</u>	<u>561,038</u>	<u>604,129</u>	<u>43,091</u>	<u>619,034</u>	<u>14,905</u>
<b>Subtotal, Local Revenue:</b>	<b>\$138,381,589</b>	<b>\$ 139,024,535</b>	<b>\$ 143,934,001</b>	<b>\$ 4,909,466</b>	<b>\$ 146,941,405</b>	<b>\$ 3,007,404</b>
State Revenue:	\$ 27,026,945	\$ 27,225,741	\$ 27,371,974	\$ 146,233	\$ 27,373,140	\$ 1,166
<u>Federal Revenue:</u>	<u>2,790,878</u>	<u>2,107,391</u>	<u>2,334,305</u>	<u>226,914</u>	<u>2,334,305</u>	<u>-</u>
<b>Subtotal, State &amp; Federal:</b>	<b>\$ 29,817,823</b>	<b>\$ 29,333,132</b>	<b>\$ 29,706,279</b>	<b>\$ 373,147</b>	<b>\$ 29,707,445</b>	<b>\$ 1,166</b>
<b>Intergovernmental Revenue:</b>	2,098,403	1,656,817	2,256,254	599,437	2,778,174	521,920
<b>Use of Fund Balance:</b>	<u>\$ 848,945</u>	<u>\$ 1,300,000</u>	<u>\$ 750,000</u>	<u>\$ (550,000)</u>	<u>\$ 617,869</u>	<u>\$ (132,131)</u>
<b>General Fund Total:</b>	<b>\$171,146,760</b>	<b>\$ 171,314,484</b>	<b>\$ 176,646,534</b>	<b>\$ 5,332,050</b>	<b>\$ 180,044,893</b>	<b>\$ 3,398,359</b>

### Property Tax Revenue

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 reassessment was implemented as part of the FY 2015 budget, effective January 1, 2014, with an average residential reassessment of \$321,300.

At the proposed rate of \$1.032 for Tax Year 2016 in the FY 2017 proposed budget, the average residential tax bill would increase from \$3,223 to \$3,329 or \$106, annually. The proposed budget maintains all other tax rates at their current level for Tax Year 2016. As part of the advertisement of the proposed Tax Year 2016 tax rates, the County Administrator advertised a Tax Year 2016 \$1.179 overall real estate tax rate to allow the Board of Supervisors the utmost flexibility when considering the proposed budget, based on all submitted funding requests from departments and agencies.

## GENERAL FUND REVENUE SUMMARY

### Tax Year 2014-16 Property Tax Rates

Description	Tax Year 2014	Tax Year 2015	Tax Year 2016 <sup>1</sup>
<b>Overall Real Estate Tax Rate:</b>	<b>\$0.992</b>	<b>\$0.999</b>	<b>\$1.032</b>
Real Estate – General	\$0.941	\$0.948	\$0.973
Real Estate – Fire & Rescue	\$0.045	\$0.045	\$0.053
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Stormwater Management Fee <sup>2</sup>	\$13.640	\$13.640	\$13.640
Bethel Academy Street Improvement District Levy <sup>3</sup>	\$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	\$0.992	\$0.999	\$1.032
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft <sup>4</sup>	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

<sup>1</sup>The County Administrator has advertised a Tax Year 2016 \$1.179 overall real estate tax rate to allow the Board of Supervisors the utmost flexibility when considering the proposed budget.

<sup>2</sup>The Stormwater Management Fee is a countywide special assessment, on a per parcel basis with the exception of any parcels excluded by act of the Board of Supervisors.

<sup>3</sup>The Bethel Academy levy consists of a special assessment on lots located within the special tax district.

<sup>4</sup>Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

# GENERAL FUND REVENUE SUMMARY

## Local Revenue

The FY 2017 proposed budget includes \$143,934,000 in local revenue, or 81.5% of General Fund revenue, an increase of \$4,909,466 from the FY 2016 adopted budget. The FY 2018 proposed budget includes \$146,941,405 in local revenue, or 81.6% of General Fund revenue, an increase of \$3,007,404 from the FY 2017 proposed 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.

## General Property Taxes

The FY 2017 proposed budget includes \$125,249,743 in property tax revenue, an increase of \$4,683,716 from the FY 2016 adopted budget. The general property tax increases are primarily a result of the proposed increase in the general real estate tax rate of \$0.025, as well as the effect of natural growth in real and personal property taxes. The natural growth in real and personal property is a result of new construction and improvements and maintained or new vehicle assessments. The FY 2018 proposed budget includes \$146,941,405 in property tax revenue, an increase of \$3,007,404 from the FY 2017 proposed budget, with similar increases as the FY 2017 proposed budget, including a \$0.015 general real estate tax increase. Maintained revenue estimates for public service tax revenue is based on declining assessment value trends, as statutorily assessed by the State Corporation Commission, over the past several budget cycles which are offset by the proposed increase in the real estate tax rate.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Real Estate	\$ 92,713,635	\$ 92,972,886	\$ 96,404,437	\$ 3,431,551	\$ 98,441,880	\$ 2,037,443
Public Service	6,077,396	6,069,681	6,069,681	-	6,069,681	-
Personal Property	18,304,825	18,650,000	20,202,165	1,552,165	20,909,241	707,076
Rollback Taxes	139,863	30,000	30,000	-	30,000	-
Bethel Academy	59,290	58,460	58,460	-	58,460	-
Delinquent Real Property	780,286	1,300,000	1,000,000	(300,000)	1,000,000	-
Delinquent Public Service	26,625	20,000	20,000	-	20,000	-
Delinquent Personal Property	319,558	245,000	245,000	-	245,000	-
Penalties	798,397	800,000	800,000	-	800,000	-
Interest	400,166	420,000	420,000	-	420,000	-
<b>Total</b>	<b>\$ 119,620,041</b>	<b>\$ 120,566,027</b>	<b>\$ 125,249,743</b>	<b>\$ 4,683,716</b>	<b>\$ 127,994,262</b>	<b>\$ 2,744,519</b>

## GENERAL FUND REVENUE SUMMARY

### Other Local Taxes

The FY 2017 Proposed Budget includes \$14,800,000 in the other local taxes category, and \$15,006,000 for the FY 2018 Proposed Budget. Increased sales tax revenue reflects observed and projected growth in collections. Increased revenue for auto decals and bank stock tax is based on historical revenue collections. Increased revenue for recordations reflects observed and projected growth in activity.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Sales Tax (Local)	\$ 8,024,703	\$ 8,000,000	\$ 8,240,000	\$ 240,000	\$ 8,446,000	\$ 206,000
Utility Tax	1,464,908	1,400,000	1,400,000	-	1,400,000	-
Utility Consumption Tax	193,297	190,000	190,000	-	190,000	-
BPOL Tax	1,353,040	1,355,000	1,355,000	-	1,355,000	-
Auto Decals	1,870,836	1,790,000	1,825,000	35,000	1,825,000	-
Bank Stock Tax	156,150	130,000	150,000	20,000	150,000	-
Recording Tax & Fees (Deeds)	1,465,177	1,500,000	1,500,000	-	1,500,000	-
Recording Tax & Fees (Wills)	49,578	42,500	50,000	7,500	50,000	-
<u>Transient Occupancy Tax</u>	<u>103,001</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>-</u>
<b>Total</b>	<b>\$ 14,680,690</b>	<b>\$ 14,497,500</b>	<b>\$ 14,800,000</b>	<b>\$ 302,500</b>	<b>\$ 15,006,000</b>	<b>\$ 206,000</b>

### Permits, Fees & Licenses

The FY 2017 and FY 2018 proposed budgets include \$1,510,235 and \$1,535,235, respectively in permits, licenses and fees. Adjustments in permitting and fee revenues are based on historical collections and projected growth in FY 2018 in Community Development fees based on development activity trends.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Dog Tags	\$ 38,782	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -
Land Use Fees	9,657	11,250	11,135	(115)	11,135	-
Transfer Fees	2,005	2,500	2,600	100	2,600	-
Concealed Weapon Permits	9,463	10,000	10,000	-	10,000	-
Police Background Checks	24,552	20,000	20,000	-	20,000	-
Primary Election Fees	5,207	10,500	10,500	-	10,500	-
Animal/Pet Shop Dealer Permits	70	-	-	-	-	-
<u>Community Development Fees</u>	<u>1,442,330</u>	<u>1,421,429</u>	<u>1,421,000</u>	<u>(429)</u>	<u>1,446,000</u>	<u>25,000</u>
<b>Total</b>	<b>\$ 1,532,066</b>	<b>\$ 1,510,679</b>	<b>\$ 1,510,235</b>	<b>\$ (444)</b>	<b>\$ 1,535,235</b>	<b>\$ 25,000</b>

### Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. Adjustments in fines and forfeitures are based on historical and current year collection activities.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Local Fines	\$ 443,386	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	\$ -
Court Judgment Proceeds	988	800	-	(800)	-	-
Zoning Violation Fines	404	500	500	-	500	-
Clean-up Costs/Landowner Properties	664	-	-	-	-	-
<u>Interest on Local Fines</u>	<u>19,990</u>	<u>6,000</u>	<u>7,000</u>	<u>1,000</u>	<u>7,000</u>	<u>-</u>
<b>Total</b>	<b>\$ 465,432</b>	<b>\$ 457,300</b>	<b>\$ 457,500</b>	<b>\$ 200</b>	<b>\$ 457,500</b>	<b>\$ -</b>

## GENERAL FUND REVENUE SUMMARY

### Use of Money and Property

Use of money and property consists mainly of interest income received for the County's cash balances. Interest income is anticipated to continue to decline due to market conditions. Rental revenue increases are based on the establishment and opening of business incubators at Vint Hill and Marshall in FY 2016. Rental revenue for the Hospital Hill property is based on the department's allowable rate of reimbursement from the State.

<u>Revenue Source</u>	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2017-18
	Actual	Adopted	Proposed	Change	Proposed	Change
Interest Income - General Fund	\$ 64,456	\$ 125,000	\$ 75,000	\$ (50,000)	\$ 75,000	\$ -
Gain (Loss) on Investments	5,290	-	-	-	-	-
Sale of Equipment/Vehicles	-	-	-	-	-	-
Rental of County Property	45,510	43,760	102,932	59,172	117,932	15,000
Rental Health Department	25,700	25,700	25,700	-	25,700	-
Rental of Armory	3,900	16,000	5,000	(11,000)	5,000	-
<u>Rental Hospital Hill Property</u>	<u>127,919</u>	<u>135,689</u>	<u>125,640</u>	<u>(10,049)</u>	<u>125,640</u>	<u>-</u>
<b>Total</b>	<b>\$ 272,775</b>	<b>\$ 346,149</b>	<b>\$ 334,272</b>	<b>\$ (11,877)</b>	<b>\$ 349,272</b>	<b>\$ 15,000</b>

### 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. The largest adjustment to charges for services is the adjustment of the Fire Marshal program, which eliminated the additional program costs and projected fee amounts. Additional adjustments in charges for services are relative to historical and current year collections.

<u>Revenue Source</u>	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2017-18
	Actual	Adopted	Proposed	Change	Proposed	Change
Excess Fees	\$ 72,315	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -
Remote Access Clerk Fee	3,242	10,000	10,000	-	10,000	-
Sheriff Fees	3,742	3,742	3,742	-	3,742	-
Law Library Fees	9,411	11,750	11,000	(750)	11,000	-
Local Cost	27,848	40,000	30,000	(10,000)	30,000	-
Detention Fee	2,562	4,500	3,500	(1,000)	3,500	-
Inmate Processing Fee	10,577	10,000	11,000	1,000	11,000	-
Commonwealth's Atty. Fees	6,674	6,000	7,000	1,000	7,000	-
County Attorney Fees	31,886	8,000	15,000	7,000	15,000	-
Corr. & Detention Charges	55,105	53,000	55,000	2,000	55,000	-
Street Signs	2,731	995	2,000	1,005	2,000	-
Police Report Fees	1,635	-	2,000	2,000	2,000	-
Fingerprinting Fees	5,536	9,000	6,000	(3,000)	6,000	-
Fire Marshal Fees	-	109,275	-	(109,275)	-	-
Inmate DNA	1,634	900	900	-	900	-
Courtroom Security	142,371	165,000	165,000	-	165,000	-
Parks & Recreation	523,262	488,680	490,480	1,800	492,460	1,980
Library Fees	74,973	77,000	75,500	(1,500)	75,500	-
<u>Sales of GIS Maps</u>	<u>11,638</u>	<u>8,000</u>	<u>10,000</u>	<u>2,000</u>	<u>10,000</u>	<u>-</u>
<b>Total</b>	<b>\$ 987,142</b>	<b>\$ 1,085,842</b>	<b>\$ 978,122</b>	<b>\$ (107,720)</b>	<b>\$ 980,102</b>	<b>\$ 1,980</b>

## 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. Increased 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. Other miscellaneous revenue and recovered costs are based on prior years' and project collection levels.

Revenue Source	FY 2015	FY 2016	FY 2017	FY 2016-17	FY 2018	FY 2017-18
	Actual	Adopted	Proposed	Change	Proposed	Change
Miscellaneous Donations	\$ 31,862	\$ 1,500	\$ 1,000	\$ (500)	\$ 1,000	\$ -
Admin Fees - Debt Set-Off	60,881	70,000	65,000	(5,000)	65,000	-
Lien Fees - Treasurer	41,417	41,100	45,000	3,900	45,000	-
Lien Fees - County Attorney	5,799	2,000	3,500	1,500	3,500	-
Commonwealth's Attorney Collection Fees	150,860	117,000	165,000	48,000	165,000	-
Circuit Court Collections	1,219	1,000	1,000	-	1,000	-
Gen. District Court Collections	3,263	3,500	3,500	-	3,500	-
J&DR Court Collections	169	250	250	-	250	-
HR Background Checks	24,077	25,000	25,000	-	25,000	-
Wellness Dollars	-	25,000	25,000	-	25,000	-
HR Miscellaneous Revenue	32,423	15,681	15,681	-	15,681	-
Town Election Reimbursement	8,298	13,000	-	(13,000)	13,000	13,000
Town Code Red Emergency System Reimb	5,000	5,000	5,000	-	5,000	-
Insurance Recoveries	34,118	-	-	-	-	-
Miscellaneous Revenue	83,308	80,145	86,836	6,691	88,741	1,905
Canteen Medical Reimb.	6,862	6,500	6,500	-	6,500	-
Process and Service Fees	1,903	-	-	-	-	-
Home Incarceration Fees	26,172	22,000	22,000	-	22,000	-
Other Government Charges	10,500	10,500	10,500	-	10,500	-
Work Release	66,204	65,000	65,000	-	65,000	-
CSA Refunds	80,864	10,000	10,000	-	10,000	-
Warrenton Comm Ctr Recovered Costs	17,810	19,000	19,000	-	19,000	-
Radio Reimb - Culpeper/Rappahannock	27,228	25,862	27,362	1,500	27,362	-
Miscellaneous Recoveries	103,206	2,000	2,000	-	2,000	-
<b>Total</b>	<b>\$ 823,443</b>	<b>\$ 561,038</b>	<b>\$ 604,129</b>	<b>\$ 43,091</b>	<b>\$ 619,034</b>	<b>\$ 14,905</b>

## 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 2017 Proposed Budget includes \$27,371,974 in state revenue, or 15.5% of total General Fund revenue. The FY 2018 proposed budget also includes \$27,373,140 in state revenue, or 15.2% 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. Adjustments in the communication tax are based on prior years' and current year's declining revenue trend. Additional adjustments are based on prior and current years' collections.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Rolling Stock Tax	\$ 87,168	\$ 93,000	\$ 88,500	\$ (4,500)	\$ 88,500	\$ -
Mobile Home Titling Tax	33,863	20,000	25,000	5,000	25,000	-
Rental Car Tax	6,763	10,000	10,000	-	10,000	-
Personal Property Tax Relief	13,657,599	13,657,510	13,657,510	-	13,657,510	-
Communication Tax	2,886,711	2,900,000	2,800,000	(100,000)	2,800,000	-
<u>Pari-mutuel Wagering Tax</u>	<u>810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ 16,672,914</b>	<b>\$ 16,680,510</b>	<b>\$ 16,581,010</b>	<b>\$ (99,500)</b>	<b>\$ 16,581,010</b>	<b>\$ -</b>

### Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies. The FY 2017 and FY 2018 proposed budgets for these departments include adjustments based on prior and current years' revenues. The budgets do not anticipate increases based on the Commonwealth of Virginia's Governor's proposed budget. While the Governor proposed compensation increases of two-percent for these supported budgets in FY 2018, the compensation proposal is contingent upon the State meeting a certain revenue threshold in FY 2017.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Commonwealth Attorney	\$ 487,309	\$ 489,502	\$ 491,513	\$ 2,011	\$ 491,513	\$ -
Sheriff	3,530,618	3,590,980	3,590,980	-	3,590,980	-
Commissioner of the Revenue	177,931	181,315	184,941	3,626	184,941	-
Treasurer	147,483	150,344	150,344	-	150,344	-
Registrar	46,007	64,111	64,111	-	64,111	-
Clerk of the Court	468,117	469,924	469,924	-	469,924	-
<u>Adult Confinement – Detention</u>	<u>208,408</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>	<u>225,000</u>	<u>-</u>
<b>Total</b>	<b>\$ 5,065,873</b>	<b>\$ 5,171,176</b>	<b>\$ 5,176,813</b>	<b>\$ 5,637</b>	<b>\$ 5,176,813</b>	<b>\$ -</b>

## 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. The most significant increase in categorical aid is derived from Social Services revenues based on the program expenditure adjustments in the FY 2017 and FY 2018 proposed budgets that are funded directly by state and federal revenue sources based on historical funding allocations. Additional adjustments are based on prior years’ and current year revenue collections.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Social Services	\$ 1,296,985	\$ 1,434,131	\$ 1,510,342	\$ 76,211	\$ 1,510,342	\$ -
Comprehensive Services Act	2,408,764	2,539,475	2,717,730	178,255	2,717,730	-
Welfare to Work	3,636	-	-	-	-	-
Bright Stars Initiative	54,000	54,000	54,000	-	54,000	-
Temporary Housing Grant	294,676	-	-	-	-	-
Recordation Tax	443,345	450,000	450,000	-	450,000	-
Jury Duty Reimbursement	24,592	30,000	25,000	(5,000)	25,000	-
Adult Court Services – Pretrial	243,636	245,647	243,636	(2,011)	243,636	-
Community Corrections	261,810	259,799	261,810	2,011	261,810	-
Prisoner Transportation	11,042	15,000	10,000	(5,000)	10,000	-
Juv. Community Crime Control	36,836	36,836	36,836	-	36,836	-
E-911 Wireless Program	116,290	108,272	116,550	8,278	117,716	1,166
Armory	12,156	24,350	17,751	(6,599)	17,751	-
Library Aid	154,668	154,545	153,496	(1,049)	153,496	-
Commissioner of the Arts	5,000	5,000	-	(5,000)	-	-
State Revenue Reduction	(178,837)	-	-	-	-	-
<u>Miscellaneous</u>	<u>99,559</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>-</u>
<b>Total</b>	<b>\$ 5,288,158</b>	<b>\$ 5,374,055</b>	<b>\$ 5,614,151</b>	<b>\$ 240,096</b>	<b>\$ 5,615,317</b>	<b>\$ 1,166</b>

## 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 years through various grant awards. The FY 2017 and FY 2018 proposed budgets include increases in welfare administration revenue based on the FY 2017 proposed Department of Social Services program budget. Additionally, lower revenue amounts for public safety are based on the conclusion of the Staffing for Adequate Fire and Emergency Response (SAFER) volunteer recruitment and retention grant in mid-FY 2016.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
Welfare Administration	\$ 2,585,853	\$ 1,952,585	\$ 2,316,580	\$ 363,995	\$ 2,316,580	\$ -
Public Safety	186,946	154,806	17,725	(137,081)	17,725	-
Agricultural Development	10,944	-	-	-	-	-
Community Development	4,726	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Payments in Lieu of Taxes	<u>2,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ 2,790,878</b>	<b>\$ 2,107,391</b>	<b>\$ 2,334,305</b>	<b>\$ 226,914</b>	<b>\$ 2,334,305</b>	<b>\$ -</b>

### Intra-Governmental Transfers

The proposed budgets include transfers from County special revenue funds to support government operations. The FY 2017 and FY 2018 proposed budgets include increased transfers from the Fire and Rescue Levy Fund based on an increase of one-half cent in the levy to support additional career fire and rescue staffing, 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 funds balance that support three 24-hour emergency services units. The transfer from the School Division Operating Fund offsets increased costs in school outplacements under the CSA program. Adjustments in the Stormwater Management Fund are based on revisions to the related fee by the Board of Supervisors in FY 2016.

<u>Revenue Source</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>	<u>FY 2016-17 Change</u>	<u>FY 2018 Proposed</u>	<u>FY 2017-18 Change</u>
School Operating Fund	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Capital Projects Fund	-	-	-	-	-	-
Fire and Rescue Levy Fund	201,713	175,038	682,504	507,466	1,181,516	499,012
Ambulance Revenue Fund	1,139,773	1,119,208	934,779	(184,429)	957,687	22,908
Affordable Housing Fund	394,346	-	-	-	-	-
Airport Enterprise Fund	-	-	-	-	-	-
Stormwater Management Fund	<u>362,571</u>	<u>362,571</u>	<u>338,971</u>	<u>(23,600)</u>	<u>338,971</u>	<u>-</u>
<b>Total</b>	<b>\$ 2,098,403</b>	<b>\$ 1,656,817</b>	<b>\$ 2,256,254</b>	<b>\$ 599,437</b>	<b>\$ 2,778,174</b>	<b>\$ 521,920</b>