

GENERAL FUND REVENUE SUMMARY

The FY 2019 proposed General Fund revenue budget includes \$184,971,034, an increase of \$1,916,936 (1.05%) from the FY 2018 Adopted Budget, including a decrease in the overall real estate tax rate of \$0.052 (five and two-tenths cents) to an overall real estate tax rate of \$0.987 from \$1.039, with a proposed decrease to the general rate and a proposed increase to the fire and rescue tax levy. This proposed shift between the general real estate tax rate and the increase in the fire and rescue tax levy is to shift the funding related to the operations of the Department of Fire, Rescue and Emergency Management from the General Fund to the Fire and Rescue Levy Fund, to present all costs related to fire and rescue services funded by the County within the fire and rescue levy.

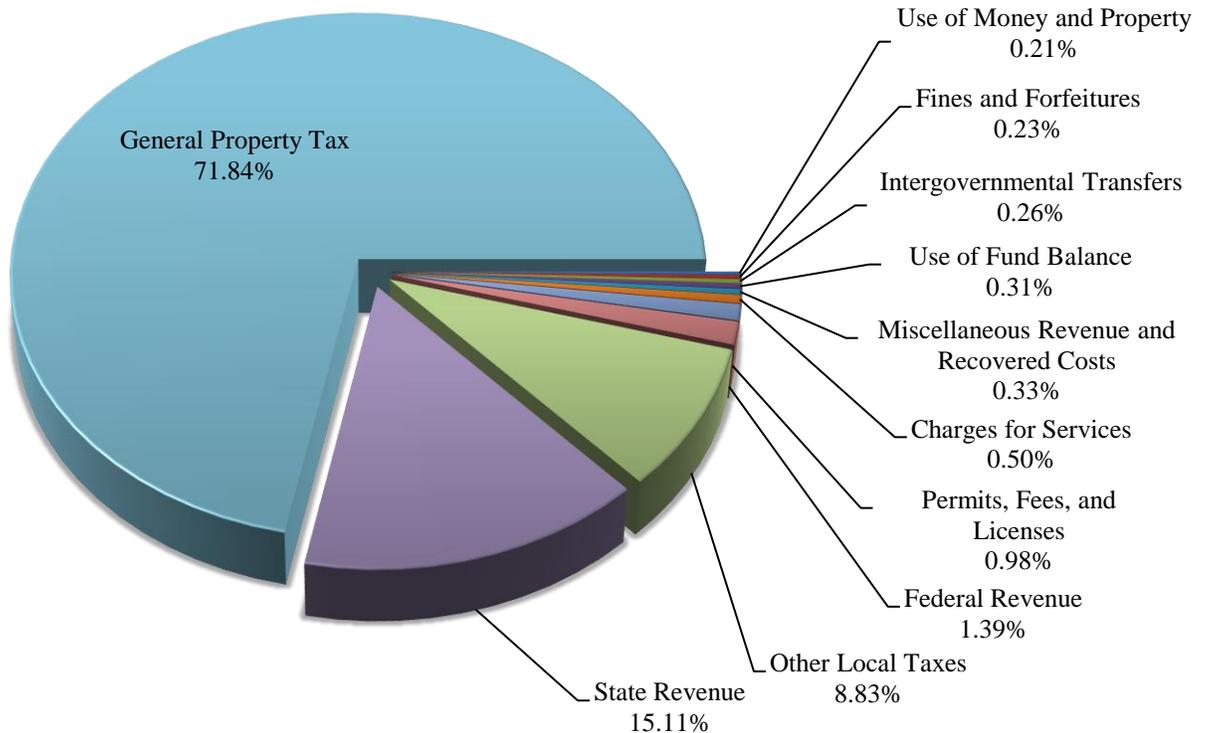
The primary source of increased funding in the General Fund is increases in real property tax revenue and personal property tax rate revenue. The real property tax revenue increase is primarily a result of the real property reassessment, done on a quadrennial basis, allowing for the decrease of the general tax rate and natural growth from additions and improvements. Personal property tax growth is based on an increase in the base assessment realized in FY 2018 and increased level of growth in value and the number of vehicles owned. Additional sources of revenue include the projected growth in sales taxes at a normalized rate of 3.5%.

The FY 2020 proposed General Fund budget includes \$188,422,075, an increase of \$3,451,041 (1.87%) from the FY 2019 proposed budget, which includes no change in the general real estate tax rate. The FY 2020 proposed budget does include an increase in the overall real estate tax rate by \$0.014 (one and four-tenths cents) to an overall real estate tax rate of \$1.001 from \$0.987, of \$0.012 and \$0.002 to the fire and rescue tax levy and the Conservation Easement District tax levy, respectively, to support enhanced services and programs within those separate levy funds. The primary source of increase funding in the General Fund includes projected growth in real, personal and sales taxes. While the FY 2020 proposed budget anticipates a one and four-tenths cent increase in the overall real estate tax rate, the Board of Supervisors will set the tax year 2019 tax rates in the spring of 2019.

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

GENERAL FUND REVENUE SUMMARY

General Fund Revenue Sources



<u>Revenue Source</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
<u>Local Revenue</u>						
General Property Taxes	\$ 129,394,290	\$ 130,233,060	\$ 132,883,416	\$ 2,650,356	\$ 136,168,278	\$ 3,284,862
Other Local Taxes	16,431,541	15,280,000	16,330,508	1,050,508	16,686,739	356,231
Permits, Fees & Licenses	1,561,027	1,556,235	1,816,900	260,665	1,474,300	(342,600)
Fines and Forfeitures	401,796	432,500	432,500	-	432,500	-
Use of Money & Property	457,918	361,272	379,937	18,665	409,537	29,600
Charges for Services	984,661	953,133	932,633	(20,500)	933,633	1,000
<u>Misc/Recovered Costs</u>	<u>780,373</u>	<u>581,783</u>	<u>606,041</u>	<u>24,258</u>	<u>608,441</u>	<u>2,400</u>
Subtotal, Local Revenue:	\$ 150,011,606	\$ 149,397,983	\$ 153,381,935	\$ 3,983,952	\$ 156,713,428	\$ 3,331,493
State Revenue:	\$ 26,896,372	\$ 27,325,608	\$ 27,958,094	\$ 632,486	\$ 28,051,001	\$ 92,907
<u>Federal Revenue:</u>	<u>5,687,480</u>	<u>2,259,756</u>	<u>2,580,272</u>	<u>320,516</u>	<u>2,587,225</u>	<u>6,953</u>
Subtotal, State & Federal:	\$ 32,583,852	\$ 29,585,364	\$ 30,538,366	\$ 953,002	\$ 30,638,226	\$ 99,860
Intergovernmental Revenue:	2,084,762	2,977,524	478,137	(2,499,387)	480,526	2,389
Use of Fund Balance:	\$ -	\$ 1,093,227	\$ 572,596	\$ (520,631)	\$ 589,895	\$ 17,299
General Fund Total:	\$ 184,680,220	\$ 183,054,098	\$ 184,971,034	\$ 1,916,936	\$ 188,422,075	\$ 3,451,041

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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 FY 2019 Proposed Budget incorporates the recently completed County-wide real property reassessment effective January 1, 2018. The County's reassessment process is completed on a four-year basis, with the change in assessed value of real property on that cycle, exclusive of additions or improvements assessed annually. The overall impact of the reassessment, or change in value of real property since January 2014, resulted in an approximately 11.4% increase in the total assessed value of real properties and 12.7% increase in the total taxable value, adjusted for land use, prior to adjustments for tax relief for the elderly and disabled. The most significant portion of increased value is related to residential properties experiencing an approximately 16.3% increase, while overall commercial and industrial properties and larger parcels, those with twenty-five to one-hundred acres, experienced a slight increase in assessed value of 1.4% and 5.6%, respectively. In addition, multi-family residential units experienced a 2.2% increase, and large parcels in excess of one-hundred acres experienced no significant change in assessed value.

As part of the quadrennial reassessment, the average residential assessment value increased 17.7% from \$321,300 to \$378,000. The Code of Virginia requires the calculation of a lowered real estate rate as part of the reassessment process. The lowered rate is the rate by which the real estate tax rate would yield the same amount of real estate tax revenue as the prior year, exclusive of improvements and additions outside of reassessment process. While the lowered rate allows for the same amount of revenue as the prior year, it does not necessarily equate to a reduction, "equalization" or no tax bill increase for the average homeowner. Based on the effects of the 2018 reassessment, the calculated lowered rate for the overall real estate tax rate would be \$0.94. This overall real estate tax rate would equate to an increase in the real estate tax bill, based on the 2018 average residential assessment of \$378,000, of \$215 or 6.4%.

At the recommended overall real estate tax rate of \$0.987 for Tax Year 2018 in the FY 2019 Proposed Budget, the average residential tax bill would increase from \$3,352 to \$3,745, or \$393 annually, an 11.2% change. The proposed budget maintains all other tax rates at their current level for Tax Year 2018. As part of the advertisement of the proposed Tax Year 2018 tax rates, the County Administrator advertised a Tax Year 2018 \$1.001 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. At this advertised rate, the average homeowner's tax bill would increase by \$446.

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Tax Year 2016-19 Property Tax Rates

Description	Tax Year 2016	Tax Year 2017	Tax Year 2018 ¹	Tax Year 2019
Overall Real Estate Tax Rate:	\$1.039	\$1.039	\$0.987	\$1.001
Real Estate – General	\$0.975	\$0.975	\$0.860	\$0.860
Real Estate – Fire & Rescue	\$0.058	\$0.058	\$0.121	\$0.133
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006	\$0.008
Stormwater Management Fee ²	\$13.640	\$13.640	\$13.640	\$13.640
Bethel Academy Street Improvement District Levy ³	\$522.06	\$522.06	\$522.06	\$522.06
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000	\$1.000
Mobile Homes	\$1.039	\$1.039	\$0.987	\$1.001
Machinery & Tools	\$2.300	\$2.300	\$2.300	\$2.300
Aircraft ⁴	\$0.001	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050	\$0.050

¹The County Administrator has advertised a Tax Year 2018 rate of \$1.001 to allow the Board of Supervisors the utmost flexibility when considering the proposed budget.

²The 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.

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

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

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Local Revenue

The FY 2019 Proposed Budget includes \$153,381,935 in local revenue, or 82.9% of General Fund revenue, an increase of \$3,983,952 from the FY 2018 Adopted Budget. The FY 2020 Proposed Budget includes \$156,713,428 in local revenue, or 83.2% of General Fund revenue, an increase of \$3,331,493 from the FY 2019 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 2019 Proposed Budget includes \$132,883,416 in property tax revenue, an increase of \$2,650,356 from the FY 2018 Adopted Budget. The general property tax increases are primarily a result of the real property reassessment, done on a quadrennial basis, 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 2020 Proposed Budget includes \$136,168,278 in property tax revenue, an increase of \$3,284,862 from the FY 2019 Proposed Budget, with similar increases as the FY 2019 Proposed Budget.

<u>Revenue Source</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
Real Estate	\$ 98,044,974	\$ 98,953,919	\$ 99,055,424	\$ 101,505	\$ 101,298,278	\$ 2,242,854
Public Service	6,430,054	6,069,681	6,500,000	430,319	6,500,000	-
Personal Property	22,301,933	22,866,000	25,000,000	2,134,000	26,100,000	1,100,000
Rollback Taxes	192,544	30,000	85,000	55,000	85,000	-
Bethel Academy	59,123	58,460	57,992	(468)	-	(57,992)
Delinquent Real Property	698,134	775,000	775,000	-	775,000	-
Delinquent Public Service	1	20,000	-	(20,000)	-	-
Delinquent Personal Property	399,367	245,000	245,000	-	245,000	-
Penalties	919,676	815,000	815,000	-	815,000	-
Interest	348,484	400,000	350,000	(50,000)	350,000	-
Total	\$ 129,394,290	\$ 130,233,060	\$ 132,883,416	\$ 2,650,356	\$ 136,168,278	\$ 3,284,862

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Other Local Taxes

The FY 2019 Proposed Budget includes \$16,330,508 in the other local taxes category, and \$16,686,739 for the FY 2020 Proposed Budget. Increased sales tax revenue reflects observed and projected growth in collections. Increased revenue for license fees, bank stock tax, and recordation reflects observed and projected growth in activity.

<u>Revenue Source</u>	FY 2017		FY 2018		FY 2019		FY 2018-19		FY 2020		FY 2019-20	
		Actual		Adopted		Proposed		Change		Proposed		Change
Sales Tax (Local)	\$	9,241,227	\$	8,640,000	\$	9,335,508	\$	695,508	\$	9,691,739	\$	356,231
Utility Tax		1,433,552		1,445,000		1,445,000		-		1,445,000		-
Utility Consumption Tax		175,398		190,000		190,000		-		190,000		-
BPOL Tax		1,632,643		1,355,000		1,405,000		50,000		1,405,000		-
License Fee		1,957,392		1,850,000		1,950,000		100,000		1,950,000		-
Bank Stock Tax		145,363		150,000		150,000		-		150,000		-
Recording Tax & Fees (Deeds)		1,699,060		1,500,000		1,700,000		200,000		1,700,000		-
Recording Tax & Fees (Wills)		32,065		50,000		50,000		-		50,000		-
<u>Transient Occupancy Tax</u>		114,841		100,000		105,000		5,000		105,000		-
Total	\$	16,431,541	\$	15,280,000	\$	16,330,508	\$	1,050,508	\$	16,686,739	\$	356,231

Permits, Fees & Licenses

The FY 2019 and FY 2020 proposed budgets include \$1,816,900 and \$1,474,300, respectively in permits, licenses and fees. Adjustments in permitting and fee revenues are based on historical collections. Land use fee revenue reflects the sexennial land use revalidation.

<u>Revenue Source</u>	FY 2017		FY 2018		FY 2019		FY 2018-19		FY 2020		FY 2019-20	
		Actual		Adopted		Proposed		Change		Proposed		Change
Dog Tags	\$	47,244	\$	38,000	\$	38,000	\$	-	\$	38,000	\$	-
Land Use Fees		7,364		11,135		350,000		338,865		10,000		(340,000)
Transfer Fees		2,404		2,600		2,600		-		2,600		-
Concealed Weapon Permits		12,062		10,000		10,000		-		10,000		-
Police Background Checks		31,296		20,000		25,000		5,000		25,000		-
Primary Election Fees		353		10,500		5,200		(5,300)		-		(5,200)
<u>Community Development Fees</u>		1,460,304		1,464,000		1,386,100		(77,900)		1,388,700		2,600
Total	\$	1,561,027	\$	1,556,235	\$	1,816,900	\$	260,665	\$	1,474,300	\$	(342,600)

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2019-FY 2020 proposed revenue for fines and forfeitures includes no budgetary adjustments in comparison to the FY 2018 Adopted Budget.

<u>Revenue Source</u>	FY 2017		FY 2018		FY 2019		FY 2018-19		FY 2020		FY 2019-20	
		Actual		Adopted		Proposed		Change		Proposed		Change
Local Fines	\$	387,479	\$	425,000	\$	425,000	\$	-	\$	425,000	\$	-
Court Judgment Proceeds		2,648		-		-		-		-		-
Zoning Violation Fines		-		500		500		-		500		-
Clean-up Landowner Properties		1,251		-		-		-		-		-
<u>Interest on Local Fines</u>		10,418		7,000		7,000		-		7,000		-
Total	\$	401,796	\$	432,500	\$	432,500	\$	-	\$	432,500	\$	-

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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 increase due to market conditions in FY 2019 and FY 2020. Rental revenue for county property has been decreased in order to reflect historical collections, specifically regarding the incubator rental income. Rental revenue for the Hospital Hill property is based on the department's allowable rate of reimbursement from the State.

<u>Revenue Source</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adopted</u>	<u>FY 2019</u> <u>Proposed</u>	<u>FY 2018-19</u> <u>Change</u>	<u>FY 2020</u> <u>Proposed</u>	<u>FY 2019-20</u> <u>Change</u>
Interest Income - General Fund	\$ 231,604	\$ 100,000	\$ 150,000	\$ 50,000	\$ 175,000	\$ 25,000
Gain (Loss) on Investments	-	-	-	-	-	-
Sale of Equipment/Vehicles	-	-	-	-	-	-
Rental of County Property	67,420	109,932	85,905	(24,027)	90,505	4,600
Rental Health Department	25,700	25,700	25,700	-	25,700	-
Rental of Armory	-	-	-	-	-	-
<u>Rental Hospital Hill Property</u>	<u>133,194</u>	<u>125,640</u>	<u>118,332</u>	<u>(7,308)</u>	<u>118,332</u>	<u>-</u>
Total	\$ 457,918	\$ 361,272	\$ 379,937	\$ 18,665	\$ 409,537	\$ 29,600

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 Home Incarceration Fees to a Recovered Costs code. Additional adjustments in charges for services are relative to historical and current year collections.

<u>Revenue Source</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adopted</u>	<u>FY 2019</u> <u>Proposed</u>	<u>FY 2018-19</u> <u>Change</u>	<u>FY 2020</u> <u>Proposed</u>	<u>FY 2019-20</u> <u>Change</u>
Excess Fees	\$ 86,743	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -
Remote Access Clerk Fee	4,455	-	3,000	3,000	3,000	-
Sheriff Fees	3,742	3,742	3,742	-	3,742	-
Law Library Fees	9,496	10,000	9,500	(500)	9,500	-
Local Cost	25,109	30,000	30,000	-	30,000	-
Detention Fee	1,894	3,500	3,500	-	3,500	-
Inmate Processing Fee	9,058	11,000	11,000	-	11,000	-
Commonwealth's Atty. Fees	6,851	7,000	7,000	-	7,000	-
County Attorney Fees	26,986	15,000	15,000	-	15,000	-
Corr. & Detention Charges	40,369	55,000	30,000	(25,000)	30,000	-
Street Signs	2,747	2,000	2,000	-	2,000	-
Police Report Fees	3,547	3,500	3,500	-	3,500	-
Fingerprinting Fees	6,565	5,000	5,000	-	5,000	-
Fire Marshal Fees	-	-	-	-	-	-
Inmate DNA	1,047	900	900	-	900	-
Courtroom Security	145,322	145,000	145,000	-	145,000	-
Parks & Recreation	526,813	500,491	500,491	-	500,491	-
Library Fees	76,861	76,000	78,000	2,000	79,000	1,000
<u>Sales of GIS Maps</u>	<u>7,056</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total	\$ 984,661	\$ 953,133	\$ 932,633	\$ (20,500)	\$ 933,633	\$ 1,000

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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. Revenues are anticipated to remain relatively flat overall, with only slight increases for miscellaneous revenues, including the shift of Home Incarceration Fees to a Recovered Costs code in FY 2019 and FY 2020. 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.

<u>Revenue Source</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adopted</u>	<u>FY 2019</u> <u>Proposed</u>	<u>FY 2018-19</u> <u>Change</u>	<u>FY 2020</u> <u>Proposed</u>	<u>FY 2019-20</u> <u>Change</u>
Miscellaneous Donations	\$ 96,367	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
Admin Fees - Debt Set-Off	56,236	60,000	60,000	-	60,000	-
Lien Fees - Treasurer	42,067	45,990	45,000	(990)	46,000	1,000
Lien Fees - County Attorney	3,405	3,500	-	(3,500)	-	-
Commonwealth's Attorney Collection	92,808	155,000	155,000	-	160,000	5,000
Circuit Court Collections	1,369	1,000	1,000	-	1,000	-
Gen. District Court Collections	3,781	3,500	3,500	-	3,500	-
J&DR Court Collections	304	250	250	-	250	-
HR Background Checks	20,414	25,000	25,000	-	25,000	-
Wellness Dollars	25,000	25,000	25,000	-	25,000	-
HR Miscellaneous Revenue	33,914	15,681	15,681	-	15,681	-
Town Election Reimbursement	8,585	3,200	8,900	5,700	3,300	(5,600)
Town Code Red Emergency System	5,000	5,000	-	(5,000)	-	-
Insurance Recoveries	23,937	-	-	-	-	-
Miscellaneous Revenue	151,834	88,981	105,710	16,729	107,710	2,000
Canteen Medical Reimb.	5,774	6,500	6,500	-	6,500	-
Process and Service Fees	1,518	-	-	-	-	-
Home Incarceration Fees	11,934	22,000	47,000	25,000	47,000	-
Other Government Charges	10,500	10,500	10,500	-	10,500	-
Work Release	67,728	65,000	65,000	-	65,000	-
CSA Refunds	13,506	10,000	10,000	-	10,000	-
Warrenton Comm Ctr Recovered Costs	20,676	19,000	19,000	-	19,000	-
Radio Reimb - Culpeper/Rappahannock	29,456	13,681	-	(13,681)	-	-
Miscellaneous Recoveries	54,260	2,000	2,000	-	2,000	-
Total	\$ 780,373	\$ 581,783	\$ 606,041	\$ 24,258	\$ 608,441	\$ 2,400

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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 2019 Proposed Budget includes \$27,958,094 in state revenue, or 15.1% of total General Fund revenue. The FY 2020 Proposed Budget includes \$28,051,001 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. 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 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
Rolling Stock Tax	\$ 97,058	\$ 88,500	\$ 88,500	\$ -	\$ 88,500	\$ -
Mobile Home Titling Tax	26,071	25,000	25,000	-	25,000	-
Rental Car Tax	7,640	10,000	10,000	-	10,000	-
Personal Property Tax Relief	13,658,011	13,657,510	13,657,827	317	13,657,827	-
Communication Tax	2,732,399	2,800,000	2,650,000	(150,000)	2,650,000	-
<u>Pari-mutuel Wagering Tax</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 16,521,469	\$ 16,581,010	\$ 16,431,327	\$ (149,683)	\$ 16,431,327	\$ -

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and the Registrar, supported by the State Department of Elections. The FY 2019 and FY 2020 proposed budgets for these departments include adjustments based on the Commonwealth of Virginia Governor's proposed budget, which assumes a mid-FY 2020 two-percent raise.

<u>Revenue Source</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
Commonwealth Attorney	\$ 492,596	\$ 507,289	\$ 507,289	\$ -	\$ 512,362	\$ 5,073
Sheriff	3,549,737	3,643,103	3,643,103	-	3,679,534	36,431
Commissioner of the Revenue	180,828	185,256	188,400	3,144	192,187	3,787
Treasurer	149,642	153,251	153,205	(46)	154,737	1,532
Registrar	46,977	64,111	46,977	(17,134)	47,447	470
Clerk of the Court	485,892	471,477	496,899	25,422	501,868	4,969
<u>Adult Confinement – Detention</u>	<u>159,964</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Total	\$ 5,065,636	\$ 5,224,487	\$ 5,235,873	\$ 11,386	\$ 5,288,135	\$ 52,262

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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 inclusion of grant programs that are funded directly by state and federal revenue sources based on historical funding allocations, which had been previously appropriated on a supplemental budget adjustment basis. In addition, CSA revenue increases memorialized in the proposed budgets are based on the ongoing increase in day placement costs that had been funded through a transfer at year-end by the School Division. Additional adjustments are based on prior years’ and current year revenue collections.

<u>Revenue Source</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
Social Services	\$ 1,477,620	\$ 1,457,875	\$ 1,513,085	\$ 55,210	\$ 1,553,730	\$ 40,645
Comprehensive Services Act	2,121,562	2,717,730	3,362,555	644,825	3,362,555	-
Child Support Payments	-	-	5,000	5,000	5,000	-
VDSS DV Grant	35,604	-	33,193	33,193	33,193	-
DCJS VOCA Grant	48,351	-	52,934	52,934	52,934	-
Welfare to Work	603	-	-	-	-	-
Recordation Tax	435,408	450,000	435,000	(15,000)	435,000	-
Jury Duty Reimbursement	21,427	25,000	25,000	-	25,000	-
Adult Court Services – Pretrial	371,302	243,636	272,182	28,546	272,182	-
Community Corrections	395,737	268,071	245,379	(22,692)	245,379	-
Prisoner Transportation	14,733	10,000	15,000	5,000	15,000	-
Juv. Community Crime Control	36,836	36,836	36,836	-	36,836	-
E-911 Wireless Program	121,745	119,716	117,716	(2,000)	117,716	-
Armory	19,768	17,751	17,751	-	17,751	-
Library Aid	158,072	153,496	157,263	3,767	157,263	-
Commissioner of the Arts	5,000	5,000	-	(5,000)	-	-
<u>Miscellaneous</u>	<u>45,499</u>	<u>15,000</u>	<u>2,000</u>	<u>(13,000)</u>	<u>2,000</u>	<u>-</u>
Total	\$ 5,309,267	\$ 5,520,111	\$ 6,290,894	\$ 770,783	\$ 6,331,539	\$ 40,645

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 2019 and FY 2020 proposed budgets include Social Services revenues based on the inclusion of grant programs that are funded directly by federal revenue sources based on historical funding allocations, which had been previously appropriated on a supplemental budget adjustment basis. Additionally, lower revenue amounts for public safety are based on the shift of the Department of Fire, Rescue and Emergency Management (DFREM) costs and related revenues from the General Fund to the Fire and Rescue Levy Fund.

<u>Revenue Source</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
Welfare Administration	\$ 3,116,274	\$ 2,242,031	\$ 2,536,524	\$ 294,493	\$ 2,543,477	\$ 6,953
Commissioner of the Arts	-	-	4,500	4,500	4,500	-
Public Safety	99,413	17,725	39,248	21,523	39,248	-
DCJS Restorative Pathway	27,267	-	-	-	-	-
Agricultural Development	25,323	-	-	-	-	-
Community Development	2,300,000	-	-	-	-	-
Miscellaneous	116,482	-	-	-	-	-
<u>Payments in Lieu of Taxes</u>	<u>2,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 5,687,480	\$ 2,259,756	\$ 2,580,272	\$ 320,516	\$ 2,587,225	\$ 6,953

Intra-Governmental Transfers

The proposed budgets include intra-governmental transfers from County special revenue funds to support government operations. The FY 2019 and FY 2020 proposed budgets include adjustments in the Stormwater Management Fund, as well as a slight increase in the transfer from the Capital Projects Fund related to personnel expenditure increases for the County Broadband Project Manager. Additionally, lower transfer amounts for the Fire and Rescue Levy Fund and the Ambulance Revenue Fund are based on the shift of the Department of Fire, Rescue and Emergency Management (DFREM) costs and related revenues from the General Fund to the Fire and Rescue Levy Fund.

<u>Revenue Source</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2019 Proposed</u>	<u>FY 2018-19 Change</u>	<u>FY 2020 Proposed</u>	<u>FY 2019-20 Change</u>
School Operating Fund	\$ -	\$ 300,000	\$ -	\$ (300,000)	\$ -	\$ -
Fire and Rescue Levy Fund	811,012	1,318,724	-	(1,318,724)	-	-
Ambulance Revenue Fund	934,779	902,692	-	(902,692)	-	-
Capital Projects Fund	-	117,137	119,480	2,343	121,869	2,389
<u>Stormwater Management Fund</u>	<u>338,971</u>	<u>338,971</u>	<u>358,657</u>	<u>19,686</u>	<u>358,657</u>	<u>-</u>
Total	\$ 2,084,762	\$ 2,977,524	\$ 478,137	\$ (2,499,387)	\$ 480,526	\$ 2,389

