

## **RESOLUTION**

### **A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2019 BUDGET, ADOPT THE FISCAL YEAR 2020 FISCAL PLAN, AND ADOPT THE TAX RATES FOR CALENDAR YEAR 2018,**

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors (the Board of Supervisors or the Board) to approve and control the County's fiscal plan for Fiscal Year (FY) 2019; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2018; and

WHEREAS, the Board of Supervisors established an objective to adopt a two-year budget with the second year serving as a commitment by the Board of Supervisors, with adjustments being made only as a result of changes in revenue projections, imposition of newly mandated or regulatory requirements, or other significant events constituting an emergency that would require additional consideration by the Board of Supervisors; and

WHEREAS, on February 14, 2018, the County Administrator submitted the Proposed FY 2019 Budget, Calendar Year 2018 Tax Rates, and the Proposed FY 2019 -2023 CIP to the Board of Supervisors; and

WHEREAS, the Board of Supervisors received comments on the proposed budget, the proposed tax rates, and the proposed capital improvement program from citizens of Fauquier County at a duly advertised public hearing on March 15, 2018; and

WHEREAS, the Board of Supervisors held a duly advertised public hearing on March 15, 2018 to receive comments on the Proposed Real Property Tax Increase as a result of the quadrennial reassessment, effective January 1, 2018; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and adjusted by the Board of Supervisors; and

WHEREAS, annually the Board of Supervisors authorizes the carryover of fund balance in the Conservation Easement Service District Fund, as the funds are limited in use to the established purpose of the Fund; and

WHEREAS, the Board of Supervisors has determined to present all fire and rescue related costs, both career and volunteer, in the same tax levy and fund and shift all career related costs from the General Fund and general real estate tax rate to the Fire and Rescue Fund and fire and rescue levy fund, with the related shift of local tax support adjusted between the two real estate tax rates; and

WHEREAS, as a result of increases in real estate tax rates for Tax Year 2018 there will be a resulting one-half year increase in revenues for Fiscal Year 2018 which will create one-time monies to be allocated to one-time purposes, and such monies shall follow the fund in which expenses were incurred in Fiscal Year 2018; and

WHEREAS, in the event the Commonwealth of Virginia has not approved and appropriated their FY 2019-2020 biennial budget by June 30, 2019, the Board of Supervisors will amend the Fauquier County FY 2019 adopted and appropriated budget as necessary to ensure the County's cash flow and ability to provide programs and services; therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 22<sup>th</sup> day of March 2018, that the following tax rates for Calendar Year 2018 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That projects which have been included in the Capital Improvement Program may be funded in future years at the discretion of the Board of Supervisors using a combination of County funds, proffers, or funding from third parties including grants and donations; and, be it

RESOLVED FURTHER, That the following budget totaling \$330,914,007 is, and is hereby, approved effective July 1, 2018, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall Operating Fund budget of \$140,771,345 shall not exceed \$89,255,351 of local funds; and, be it

RESOLVED FURTHER, That the following budgets totaling \$325,276,286 for Fiscal Year 2020 shall be approved as the fiscal plan for FY 2020; and, be it

RESOLVED FURTHER, That the Board of Supervisors does hereby grant a salary increase of two and four-tenths percent (2.4%) be given effective beginning year of FY 2019, which includes a one and four-tenths percent (1.4%) cost-of-living adjustments (COLA) and one percent (1.0%) merit increase, as eligible, to all full-time permanent and part-time permanent employees of the Fauquier County Government who are actively employed as of the day of this Resolution, and are still actively employed as such time as the salary adjustment is provided; and be it

RESOLVED FURTHER, That all outstanding encumbrances as of June 30, 2018, are hereby re-appropriated to the 2018-19 fiscal year to the same department or account for which they are encumbered in the 2017-18 fiscal year, as approved by the County Administrator or his designee; and, be it

RESOLVED FURTHER, That all unencumbered appropriations lapse for budget items other than capital projects, contracts and grants, economic development reserves, asset replacement projects, and capital/asset replacement amounts in the Fire and Rescue Levy Fund as previously approved by the Board of Supervisors, or otherwise re-appropriated by the Board of Supervisors; and, be it

RESOLVED FURTHER, That appropriations designated for capital projects and asset replacement projects that are unexpended as of June 30, 2018, are hereby re-appropriated to the 2018-19 fiscal year to the same projects; and, be it

RESOLVED FURTHER, That the County Administrator may approve necessary accounting transfers between funds to enable the proper accounting for pass-through funding or capital and asset replacement projects; and, be it

RESOLVED FURTHER, That all outstanding encumbrances and unencumbered appropriations in the General Fund associated with the specific one-time projects and the quadrennial reassessment as of June 30, 2018, are hereby re-appropriated to the 2018-19 fiscal year; and be it

RESOLVED FURTHER, That the FY 2018 fund balance of the Conservation Easement Service District Fund is hereby re-appropriated to the same fund for the 2018-19 fiscal year; and be it

RESOLVED FURTHER, That one-time monies as a result of tax increases in Tax Year 2018 and receipted in FY 2018 that are in excess of appropriations, as a result of the tax increase for the June 2018 collections, shall follow the fund for which the related expenditures were incurred in Fiscal Year 2018 regardless of any shift in funding for Fiscal Year 2019 or Fiscal Year 2020; and be it

RESOLVED FURTHER, That the approval by the Board of Supervisors of any grant funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2018, are hereby re-appropriated to the 2018-19 fiscal year for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining balances back to the funding source; and be it

RESOLVED FINALLY, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the County Administrator.

## CALENDAR YEAR 2018 COUNTY TAX RATES

### REAL ESTATE

General Real Estate \$0.855 per \$100 of assessed valuation

#### *Special District Levy (Countywide)*

Fire and Rescue \$0.121 per \$100 of assessed valuation

Conservation Easement \$0.006 per \$100 of assessed valuation

Stormwater Management Fee \$13.64 per parcel

#### *Special District Levy (District Only)*

Marshall Electric Light and Business Improvement District Levy \$0.005 per \$100 of assessed valuation

Bethel Academy Street Improvement District \$522.06 per lot

### PERSONAL PROPERTY

Tangible Personal Property \$4.65 per \$100 of assessed valuation

Business Furniture, Fixtures, and Equipment \$2.30 per \$100 of assessed valuation

Machinery and Tools \$2.30 per \$100 of assessed valuation

Motor Homes, Campers, and Boats \$1.50 per \$100 of assessed valuation

Motor Vehicle Carriers (30+ passengers) \$1.00 per \$100 of assessed valuation

Fire & Rescue Volunteer Vehicles \$0.25 per \$100 of assessed valuation

Handicap Equipped Vehicles \$0.05 per \$100 of assessed valuation

Aircraft<sup>1</sup> \$0.001 per \$100 of assessed valuation

Mobile Homes \$0.982 per \$100 of assessed valuation

<sup>1</sup>Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

## FY 2019 Revenue

Source	Amount
<b>LOCAL REVENUE</b>	
<b>General Property Tax</b>	
Real Estate	\$ 98,831,480
Public Service	6,100,000
Personal Property	24,980,000
Rollback Taxes	85,000
Bethel Academy	57,992
Delinquent Real Property	775,000
Delinquent Personal Property	245,000
Penalties	815,000
<u>Interest</u>	<u>350,000</u>
<b>Total General Property Tax</b>	<b>\$132,239,472</b>
<b>Other Local Taxes</b>	
Sales Tax (Local)	\$ 9,335,508
Utility Tax	1,445,000
Utility Consumption Tax	190,000
BPOL Tax	1,405,000
Auto Decals	1,950,000
Bank Stock Tax	150,000
Recording Tax & Fees (Deeds)	1,700,000
Recording Tax & Fees (Wills)	50,000
<u>Transient Occupancy Tax</u>	<u>105,000</u>
<b>Total Other Local Taxes</b>	<b>\$ 16,330,508</b>
<b>Permit, Fees, and Licenses</b>	
Dog Tags	\$ 38,000
Land Use Fees	350,000
Transfer Fees	2,600
Concealed Weapon Permits	10,000
Police Background Checks	25,000
State Primary Fees	5,200
<u>Community Development Fees</u>	<u>1,386,100</u>
<b>Total Permits, Fees, and Licenses</b>	<b>\$ 1,816,900</b>

## FY 2019 Revenue

Source	Amount
<b>Fines and Forfeitures</b>	
Local Fines	\$ 425,000
Zoning Violation Fines	500
<u>Interest on Local Fines</u>	<u>7,000</u>
<b>Total Fines and Forfeitures</b>	<b>\$ 432,500</b>
<b>Use of Money and Property</b>	
Interest Income - General Fund	\$ 150,000
Rental of County Property	85,905
Rental Health Department	25,700
<u>Rental Hospital Hill Property</u>	<u>118,332</u>
<b>Total Use of Money and Property</b>	<b>\$ 379,937</b>
<b>Charges for Services</b>	
Excess Fees	\$ 80,000
Remote Access Clerk Fee	3,000
Sheriff Fees	3,742
Courtroom Security	145,000
Detention Fee	3,500
Law Library Fees	9,500
Local Cost	30,000
Inmate DNA	900
Inmate Processing Fee	11,000
Commonwealth's Attorney Fees	7,000
County Attorney Fees	15,000
Correction & Detention Charges	30,000
Street Signs	2,000
Police Report/Fingerprinting Fees	8,500
Parks & Recreation	500,491
Library Fees	78,000
<u>Sales of GIS Maps</u>	<u>5,000</u>
<b>Total Charge for Services</b>	<b>\$ 932,633</b>

## FY 2019 Revenue

Source	Amount
<b>Miscellaneous Revenue &amp; Recovered Costs</b>	
Farm Tour Donations	\$ 1,000
Admin Fees - Debt Set-Off	60,000
Lien Fees - Treasurer	45,000
Commonwealth's Attorney Collection Fees	155,000
Circuit Court Collection Fees	1,000
General District Court Collection Fees	3,500
J&DR Court Collection Fees	250
HR Background Checks	25,000
Wellness Dollars	25,000
HR Miscellaneous Revenue	15,681
Town Election Reimbursements	8,900
Miscellaneous Revenue	105,710
Other Government Charges	10,500
Work Release	65,000
Canteen Medical Reimbursements	6,500
Home Incarceration Fees	47,000
CSA Refunds	10,000
Warrenton Community Center Recovered Costs	19,000
<u>Miscellaneous Recoveries</u>	<u>2,000</u>
<b>Total Miscellaneous Revenue &amp; Recovered Costs</b>	<b>\$ 606,041</b>
<b>Total Local Revenue</b>	<b>\$152,737,991</b>
<b>STATE REVENUE</b>	
<b>Non-Categorical Aid</b>	
Rolling Stock Tax	\$ 88,500
Mobile Home Titling Tax	25,000
Rental Car Tax	10,000
Personal Property Tax Relief	13,657,827
<u>Communication Tax</u>	<u>2,650,000</u>
<b>Total Non-Categorical Aid</b>	<b>\$ 16,431,327</b>

## FY 2019 Revenue

Source	Amount
<b>Shared Expenses</b>	
Commonwealth's Attorney	\$ 507,289
Sheriff	3,643,103
Commissioner of the Revenue	188,400
Treasurer	153,205
Registrar	46,977
Clerk of the Court	496,899
<u>Adult Confinement – Detention</u>	<u>200,000</u>
<b>Total Shared Expenses</b>	<b>\$ 5,235,873</b>
 <b>Categorical Aid</b>	
Social Services	\$ 1,513,085
Comprehensive Services Act	2,712,730
Child Support Payments	5,000
VDSS DV Grant	33,193
DCJS VOCA Grant	52,934
Recordation Tax	435,000
Library Aid	157,263
Jury Duty Reimbursement	25,000
Adult Court Services – Pretrial	272,182
Community Corrections	245,379
Juv. Community Crime Control	36,836
E-911 Wireless Program	117,716
Prisoner Transportation	15,000
Armory	17,751
<u>Miscellaneous</u>	<u>2,000</u>
<b>Total Categorical Aid</b>	<b>\$ 5,641,069</b>
 <b>Total State Revenue</b>	 <b>\$ 27,308,269</b>
 <b>FEDERAL REVENUE</b>	
Welfare Administration	\$ 2,536,524
Commissioner of the Arts	4,500
<u>Public Safety</u>	<u>39,248</u>
<b>Total Federal Revenue</b>	<b>\$ 2,580,272</b>
 <b>INTERGOVERNMENTAL</b>	
Capital Improvement Fund	\$ 119,480
<u>Stormwater Management Fund</u>	<u>358,657</u>
<b>Total Intergovernmental</b>	<b>\$ 478,137</b>
 <b>Use of Fund Balance</b>	 <b>\$ 987,697</b>
 <b>Total General Fund</b>	 <b>\$184,092,366</b>

## FY 2019 Revenue

Source	Amount
<b>OTHER FUNDS</b>	
Airport Fund	\$ 732,851
Ambulance Revenue Recovery Fund	1,456,617
Capital Improvement Fund	19,878,158
Conservation Easement Service District Fund	845,325
County Asset Replacement Fund	3,366,858
Debt Service Fund	12,728,609
Fire & Rescue Levy Fund	17,991,518
Fleet Maintenance Fund	3,506,492
Health Insurance Fund	34,173,313
Landfill Fund	6,093,239
School Division Operating Fund	140,771,345
School Nutrition Fund	5,645,825
School Textbook Fund	1,115,796
School Asset Replacement Fund	4,450,286
<u>Regional Governor's School Fund</u>	<u>1,561,050</u>
<b>Total Other Funds</b>	<b>\$254,317,282</b>
<b>Total All Funds</b>	<b>\$438,409,648</b>
<u>Less Local Support</u>	<u>(107,495,641)</u>
<b>Total Revenue</b>	<b>\$330,914,007</b>

## FY 2019 Expenditures

Fund/Department	Amount
<b>General Government</b>	
Board of Supervisors	\$ 292,097
Commissioner of the Revenue	1,622,557
County Administration	966,619
County Attorney	754,625
Finance	1,499,971
Geographic Information Systems	356,560
Human Resources	2,938,092
Independent Auditor	186,105
Information Technology	3,962,744
Management & Budget	573,937
Registrar	467,087
<u>Treasurer</u>	<u>1,353,038</u>
<b>Subtotal General Government</b>	<b>\$ 14,973,432</b>
<b>Judicial Administration</b>	
Adult Court Services	\$ 979,707
Circuit Court	138,644
Clerk of the Circuit Court	1,270,046
Commissioner of Accounts	15,600
Commonwealth's Attorney	1,521,159
General District Court	32,700
Juvenile and Domestic Relations Court	17,726
<u>Magistrates</u>	<u>87,773</u>
<b>Subtotal Judicial Administration</b>	<b>\$ 4,063,355</b>
<b>Public Safety</b>	
Juvenile Detention and Probation	309,532
<u>Sheriff's Office</u>	<u>20,902,586</u>
<b>Subtotal Public Safety</b>	<b>\$ 21,212,118</b>
<b>Public Works</b>	
Environmental Services - Convenience Sites	\$ 2,698,081
<u>General Services</u>	<u>5,360,648</u>
<b>Subtotal Public Works</b>	<b>\$ 8,058,729</b>

## FY 2019 Expenditures

Fund/Department	Amount
<b>Health &amp; Welfare</b>	
Community Services Board	\$ 475,225
Public Health	607,877
<u>Social Services/CSA</u>	<u>11,225,132</u>
<b>Subtotal Health &amp; Welfare</b>	<b>\$ 12,308,234</b>
<b>Culture</b>	
Library	\$ 2,508,152
Lord Fairfax Community College	70,425
<u>Parks and Recreation</u>	<u>4,056,952</u>
<b>Subtotal Culture</b>	<b>\$ 6,635,529</b>
<b>Community Development</b>	
Agricultural Development	\$ 68,119
Community Development	3,712,746
Contributions	1,068,439
Cooperative Extension	156,211
Economic Development	811,965
John Marshall Soil & Water Conservation	159,186
<u>Planning Commission &amp; Board of Zoning Appeals</u>	<u>151,631</u>
<b>Subtotal Community Development</b>	<b>\$ 6,128,297</b>
<b>Non-Departmental</b>	
<u>Non-Departmental</u>	<u>\$ 3,117,031</u>
<b>Subtotal Non-Departmental</b>	<b>\$ 3,117,031</b>
<b>Transfers</b>	
Airport Fund	\$ 16,000
Capital Improvement Fund	3,423,198
County Asset Replacement Fund	1,587,532
Debt Service Fund	12,139,521
Landfill Fund	1,074,039
School Division Operating Fund	89,255,351
<u>Utility Fund</u>	<u>100,000</u>
<b>Subtotal Transfers</b>	<b>\$107,595,641</b>
<b>Total General Fund</b>	<b>\$184,092,366</b>

## FY 2019 Expenditures

Fund/Department	Amount
<b>Other Funds</b>	
Airport Fund	\$ 732,851
Ambulance Revenue Recovery Fund	1,456,617
Capital Improvement Fund	19,878,158
Conservation Easement Service District Fund	845,325
County Asset Replacement Fund	3,366,858
Debt Service Fund	12,728,609
Fire & Rescue Levy Fund	17,991,518
Fleet Maintenance Fund	3,506,492
Health Insurance Fund	34,173,313
Landfill Fund	6,093,239
School Division Operating Fund	140,771,345
School Nutrition Fund	5,645,825
School Textbook Fund	1,115,796
School Asset Replacement Fund	4,450,286
<u>Regional Governor's School Fund</u>	<u>1,561,050</u>
<b>Total Other Funds</b>	<b>\$254,317,282</b>
<b>Subtotal All Funds</b>	<b>\$438,409,648</b>
Less Transfers	<u>(107,495,641)</u>
<b>Total Appropriations:</b>	<b>\$330,914,007</b>

## FY 2020 Revenue

Source	Amount
<b>LOCAL REVENUE</b>	
<b>General Property Tax</b>	
Real Estate	\$ 100,968,991
Public Service	6,300,000
Personal Property	26,080,000
Rollback Taxes	85,000
Delinquent Real Property	775,000
Delinquent Personal Property	245,000
Penalties	815,000
<u>Interest</u>	<u>350,000</u>
<b>Total General Property Tax</b>	<b>\$135,618,991</b>
<b>Other Local Taxes</b>	
Sales Tax (Local)	\$ 9,834,354
Utility Tax	1,445,000
Utility Consumption Tax	190,000
BPOL Tax	1,405,000
Auto Decals	1,950,000
Bank Stock Tax	150,000
Recording Tax & Fees (Deeds)	1,700,000
Recording Tax & Fees (Wills)	50,000
<u>Transient Occupancy Tax</u>	<u>105,000</u>
<b>Total Other Local Taxes</b>	<b>\$ 16,829,354</b>
<b>Permit, Fees, and Licenses</b>	
Dog Tags	\$ 38,000
Land Use Fees	10,000
Transfer Fees	2,600
Concealed Weapon Permits	10,000
Police Background Checks	25,000
<u>Community Development Fees</u>	<u>1,388,700</u>
<b>Total Permits, Fees, and Licenses</b>	<b>\$ 1,474,300</b>

## FY 2020 Revenue

Source	Amount
<b>Fines and Forfeitures</b>	
Local Fines	\$ 425,000
Zoning Violation Fines	500
<u>Interest on Local Fines</u>	<u>7,000</u>
<b>Total Fines and Forfeitures</b>	<b>\$ 432,500</b>
 <b>Use of Money and Property</b>	
Interest Income - General Fund	\$ 175,000
Rental of County Property	90,505
Rental Health Department	25,700
<u>Rental Hospital Hill Property</u>	<u>118,332</u>
<b>Total Use of Money and Property</b>	<b>\$ 409,537</b>
 <b>Charges for Services</b>	
Excess Fees	\$ 80,000
Remote Access Clerk Fee	3,000
Sheriff Fees	3,742
Courtroom Security	145,000
Detention Fee	3,500
Law Library Fees	9,500
Local Cost	30,000
Inmate DNA	900
Inmate Processing Fee	11,000
Commonwealth's Attorney Fees	7,000
County Attorney Fees	15,000
Correction & Detention Charges	30,000
Street Signs	2,000
Police Report/Fingerprinting Fees	8,500
Parks & Recreation	500,491
Library Fees	79,000
<u>Sales of GIS Maps</u>	<u>5,000</u>
<b>Total Charge for Services</b>	<b>\$ 933,633</b>

## FY 2020 Revenue

Source	Amount
<b>Miscellaneous Revenue &amp; Recovered Costs</b>	
Farm Tour Donations	\$ 1,000
Admin Fees - Debt Set-Off	60,000
Lien Fees - Treasurer	46,000
Commonwealth's Attorney Collection Fees	160,000
Circuit Court Collection Fees	1,000
General District Court Collection Fees	3,500
J&DR Court Collection Fees	250
HR Background Checks	25,000
Wellness Dollars	25,000
HR Miscellaneous Revenue	15,681
Town Election Reimbursements	3,300
Miscellaneous Revenue	107,710
Other Government Charges	10,500
Work Release	65,000
Canteen Medical Reimbursements	6,500
Home Incarceration Fees	47,000
CSA Refunds	10,000
Warrenton Community Center Recovered Costs	19,000
<u>Miscellaneous Recoveries</u>	2,000
<b>Total Miscellaneous Revenue &amp; Recovered Costs</b>	<b>\$ 608,441</b>
<b>Total Local Revenue</b>	<b>\$156,306,756</b>
<b>STATE REVENUE</b>	
<b>Non-Categorical Aid</b>	
Rolling Stock Tax	\$ 88,500
Mobile Home Titling Tax	25,000
Rental Car Tax	10,000
Personal Property Tax Relief	13,657,827
<u>Communication Tax</u>	2,650,000
<b>Total Non-Categorical Aid</b>	<b>\$ 16,431,327</b>

## FY 2020 Revenue

Source	Amount
<b>Shared Expenses</b>	
Commonwealth's Attorney	\$ 512,362
Sheriff	3,679,534
Commissioner of the Revenue	192,187
Treasurer	154,737
Registrar	47,447
Clerk of the Court	501,868
<u>Adult Confinement – Detention</u>	<u>200,000</u>
<b>Total Shared Expenses</b>	<b>\$ 5,288,135</b>
<b>Categorical Aid</b>	
Social Services	\$ 1,553,730
Comprehensive Services Act	2,712,730
Child Support Payments	5,000
VDSS DV Grant	33,193
DCJS VOCA Grant	52,934
Recordation Tax	435,000
Library Aid	157,263
Jury Duty Reimbursement	25,000
Adult Court Services – Pretrial	272,182
Community Corrections	245,379
Juv. Community Crime Control	36,836
E-911 Wireless Program	117,716
Prisoner Transportation	15,000
Armory	17,751
<u>Miscellaneous</u>	<u>2,000</u>
<b>Total Categorical Aid</b>	<b>\$ 5,681,714</b>
<b>Total State Revenue</b>	<b>\$ 27,401,176</b>
<b>FEDERAL REVENUE</b>	
Welfare Administration	\$ 2,543,477
Commissioner of the Arts	4,500
<u>Public Safety</u>	<u>39,248</u>
<b>Total Federal Revenue</b>	<b>\$ 2,587,225</b>
<b>INTERGOVERNMENTAL</b>	
Capital Improvement Fund	\$ 121,869
<u>Stormwater Management Fund</u>	<u>358,657</u>
<b>Total Intergovernmental</b>	<b>\$ 480,526</b>
<b>Use of Fund Balance</b>	<b>\$ 987,696</b>
<b>Total General Fund</b>	<b>\$187,763,379</b>

## FY 2020 Revenue

Source	Amount
<b>OTHER FUNDS</b>	
Airport Fund	\$ 732,851
Ambulance Revenue Recovery Fund	1,480,191
Capital Improvement Fund	6,968,000
Conservation Easement Service District Fund	857,221
County Asset Replacement Fund	1,904,492
Debt Service Fund	13,688,172
Fire & Rescue Levy Fund	18,411,985
Fleet Maintenance Fund	3,517,988
Health Insurance Fund	35,898,229
Landfill Fund	6,200,619
School Division Operating Fund	142,946,368
School Nutrition Fund	5,744,696
School Textbook Fund	1,116,884
School Asset Replacement Fund	4,981,326
<u>Regional Governor's School Fund</u>	<u>1,596,550</u>
<b>Total Other Funds</b>	<b>\$246,045,572</b>
<b>Total All Funds</b>	<b>\$433,808,951</b>
<u>Less Local Support</u>	<u>(108,532,665)</u>
<b>Total Revenue</b>	<b>\$325,276,286</b>

## FY 2020 Expenditures

Fund/Department	Amount
<b>General Government</b>	
Board of Supervisors	\$ 292,043
Commissioner of the Revenue	1,636,989
County Administration	972,167
County Attorney	758,561
Finance	1,514,763
Geographic Information Systems	359,184
Human Resources	3,001,786
Independent Auditor	187,685
Information Technology	4,000,727
Management & Budget	574,439
Registrar	477,454
<u>Treasurer</u>	<u>1,364,234</u>
<b>Subtotal General Government</b>	<b>\$ 15,140,032</b>
<b>Judicial Administration</b>	
Adult Court Services	\$ 987,643
Circuit Court	139,300
Clerk of the Circuit Court	1,326,643
Commissioner of Accounts	15,600
Commonwealth's Attorney	1,532,065
General District Court	32,700
Juvenile and Domestic Relations Court	17,726
<u>Magistrates</u>	<u>87,773</u>
<b>Subtotal Judicial Administration</b>	<b>\$ 4,139,450</b>
<b>Public Safety</b>	
Juvenile Detention and Probation	309,532
<u>Sheriff's Office</u>	<u>21,238,662</u>
<b>Subtotal Public Safety</b>	<b>\$ 21,548,194</b>
<b>Public Works</b>	
Environmental Services - Convenience Sites	\$ 2,756,853
<u>General Services</u>	<u>5,401,074</u>
<b>Subtotal Public Works</b>	<b>\$ 8,157,927</b>

## FY 2020 Expenditures

Fund/Department	Amount
<b>Health &amp; Welfare</b>	
Community Services Board	\$ 489,482
Public Health	616,995
<u>Social Services/CSA</u>	<u>11,351,753</u>
<b>Subtotal Health &amp; Welfare</b>	<b>\$ 12,458,230</b>
 <b>Culture</b>	
Library	\$ 2,518,157
Lord Fairfax Community College	70,425
<u>Parks and Recreation</u>	<u>4,152,240</u>
<b>Subtotal Culture</b>	<b>\$ 6,740,822</b>
 <b>Community Development</b>	
Agricultural Development	\$ 68,335
Community Development	3,739,960
Contributions	1,085,729
Cooperative Extension	161,388
Economic Development	910,994
John Marshall Soil & Water Conservation	160,348
<u>Planning Commission &amp; Board of Zoning Appeals</u>	<u>151,631</u>
<b>Subtotal Community Development</b>	<b>\$ 6,278,385</b>
 <b>Non-Departmental</b>	
<u>Non-Departmental</u>	<u>\$ 4,667,674</u>
<b>Subtotal Non-Departmental</b>	<b>\$ 4,667,674</b>
 <b>Transfers</b>	
Airport Fund	\$ 16,000
Capital Improvement Fund	1,218,000
County Asset Replacement Fund	1,637,532
Debt Service Fund	13,095,284
Landfill Fund	1,181,419
School Division Operating Fund	91,384,430
<u>Utility Fund</u>	<u>100,000</u>
<b>Subtotal Transfers</b>	<b>\$108,632,665</b>
 <b>Total General Fund</b>	 <b>\$187,763,379</b>

## FY 2020 Expenditures

Fund/Department	Amount
<b>Other Funds</b>	
Airport Fund	\$ 732,851
Ambulance Revenue Recovery Fund	1,480,191
Capital Improvement Fund	6,968,000
Conservation Easement Service District Fund	857,221
County Asset Replacement Fund	1,904,492
Debt Service Fund	13,688,172
Fire & Rescue Levy Fund	18,411,985
Fleet Maintenance Fund	3,517,988
Health Insurance Fund	35,898,229
Landfill Enterprise Fund	6,200,619
School Division Operating Fund	142,946,368
School Nutrition Fund	5,744,696
School Textbook Fund	1,116,884
School Asset Replacement Fund	4,981,326
<u>Regional Governor's School Fund</u>	<u>1,596,550</u>
<b>Total Other Funds</b>	<b>\$246,045,572</b>
<b>Subtotal All Funds</b>	<b>\$433,808,951</b>
Less Transfers	<u>(108,532,665)</u>
<b>Total Appropriations:</b>	<b>\$325,276,286</b>