



**COUNTY OF FAUQUIER
OFFICE OF THE COUNTY ADMINISTRATOR**

PAUL S. McCULLA
County Administrator

10 Hotel Street, Suite 204
Warrenton, Virginia 20186
PHONE 540-422-8001 FAX 540-422-8022
E-mail: paul.mcculla@fauquiercounty.gov

CATHERINE M. HERITAGE
Deputy County Administrator

June 30, 2018

Honorable Board of Supervisors and Citizens of Fauquier County:

The budget for Fiscal Year 2019 (FY 2019), adopted by the Board of Supervisors on March 22, 2018, has been prepared in accordance with the requirements contained in Title 15.2 and section 58.1-3321 of the Code of Virginia, as amended. This document represents the County’s official fiscal plan of revenue and expenditures for the FY 2019 adopted budget, for the period of July 1, 2018 through June 30, 2019.

The adopted budget continues the County’s biennial budget presentation including budgets for both FY 2019 and FY 2020. The Board of Supervisors may, legally, only adopt a final budget and tax rates for FY 2019 and Tax Year 2018. The projected FY 2020 budget and tax rates for 2019 may only be finally adopted next year through the same statutorily mandated process for adopting budgets and tax rates. The FY 2020 projected budget will serve as the basis for the FY 2020 adopted budget in next year’s budget cycle, with adjustments only as a result of significant changes in revenue projections, the imposition of newly mandated or regulated requirements, or other significant events constituting an emergency that require additional consideration.

The FY 2019 adopted budget totals \$330.9 million, with an overall real estate tax rate of \$0.982 per \$100 of assessed value. The adopted \$0.982 overall real estate tax rate reduces the present \$1.039 overall rate by \$0.057 (five and seven-tenths cents) based on the effects of the 2018 reassessment and adjustments for additional fire and rescue funding. The adopted overall real estate tax rate includes \$0.855 for the general rate, a reduction of \$0.12 (twelve cents) primarily due to reassessment, and the shift of approximately \$0.06 (six cents) from the general rate to the fire and rescue levy to present all costs related to fire and rescue services within the levy. The overall real estate tax rate also includes \$0.121 (twelve and one-tenth cents) for the fire and rescue levy and \$0.006 (six-tenth of a cent) for the conservation easement service district levy.

The following chart sets forth the County Administrator’s recommended tax rates:

	Tax Year 2017	Tax Year 2018	Change
Overall Real Estate Tax Rate:	\$1.039	\$0.982	(\$0.057)
Real Estate – General	\$0.975	\$0.855	(\$0.12)
Real Estate – Fire & Rescue	\$0.058	\$0.121	\$0.063
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.00

Effect of the General Reassessment

The FY 2019 Adopted 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 a result of the general reassessment the average residential assessment increased by 17.7% based on the 2018 reassessment from \$321,300 to \$378,000. The FY 2019 Adopted Budget overall real estate tax rate of \$0.982 would increase the average homeowner's tax bill by \$374, or 11.15%, from \$3,352 to \$3,726. The Code of Virginia requires the calculation of a "lowered rate" based on reassessment, or the rate by which the County would yield the equivalent amount of revenue as the prior fiscal year. The lowered rate would have established an overall real estate tax rate of \$0.94 and would equate to a tax bill increase of \$215 for the average homeowner. However, the lowered rate would be insufficient to fund natural increases for contractual and mandated costs as well as those funding commitments the Board of Supervisors approved during the course of FY 2018.

FY 2019 Adopted and FY 2020 Projected Budget Overview

At the beginning of the budget process, County departments, the Volunteer Fire and Rescue Association, and the School Division submitted FY 2019 budget requests that would require approximately \$20 million in additional local funding. If all requests were funded the overall tax rate needed would be \$1.12. The adopted budget aligns the approved budget enhancements to the Board's Strategic Plan priorities and Five-Year operational plan, to an extent by which the Board of Supervisors could increase the overall real estate tax rate and justify the level of increase based on necessary programs and services.

The FY 2019 adopted budget totals \$330.9 million with General Fund expenditures totaling \$184.1 million, an overall increase of \$20.02 million primarily due to increases in fire and rescue services, the school division funding, and capital project budgets. Overall local tax funding increased by \$11.6 million or 6.8% which is generated by the increased assessed values as a result of the General Reassessment. The FY 2019 adopted General Fund budget also includes approximately \$987,000 use of fund balance, a slight decrease over the FY 2018 adopted budget in line with the Board of Supervisors' and County Administration's directive to begin to eliminate this use of funds from the annual budget. In addition, the adopted FY 2019 budget includes an increase of \$3.17 million in direct local transfer to the School Division Operating Fund. This amount is less than the requested \$6.03 million increase in the direct local transfer, but similar to the level of increase allocated in the FY 2019 adopted budget for key public safety staffing enhancements while maintaining the level of funding directly supporting operations in the School Division Operating Fund. In addition, the Board of Supervisors during their budget deliberations allocated approximately \$770,000 towards the establishment of additional personnel for increased school security measures based on community feedback, given the tragic events at schools in the

immediate Washington, DC metro area and the Florida. The County also has sought additional State grant funding to partially offset the costs for these personnel.

The FY 2020 projected budget, which serves as a draft plan, totals \$325.3 million with General Fund expenditures totaling \$187.8 million, overall decrease increase of \$5.6 million primarily due to capital projects. When adjusted for changes in capital projects budget, the FY 2020 projected budget includes an increase of approximately \$7.3 million towards school division funding and fire and rescue services. Overall local tax funding would increase by \$5.12 million or 2.8%. The FY 2020 projected General Fund budget includes an increase of \$3.67 million or 2.0%, primarily funding an increase to the School Division of \$2.13 million, which equates to approximately 58% of the General Fund increase in FY 2020. The balance of local tax funding projected in FY 2020 would be allocated to fire and rescue services and the first year of compression adjustments for the County workforce to align with the Strategic Plan.

The budgets for both FY 2019 and FY 2020 focus on addressing staffing needs to ensure continuity of current operations and compensation needs of current County staff and departments. The level of non-personnel related cost increases is limited to those costs related to contractual or mandated cost increases, with a minimal amount of expenditure increased outside of these parameters. Operating expenditure increases requested by departments that did not meet this standard were limited unless historical cost trends supported the need for enhancements to a department's budget. This is similar to the majority of budget enhancements requested in the adopted budgets, which are directly in line with the priorities and goals established by the Board of Supervisors in the FY 2018 – 2022 Strategic Plan.

How the Budget Relates to the Strategic Plan

The FY 2019 budget focuses on key areas of enhancement as identified in the County's Strategic Plan priorities or Five-Year Plan. The Board of Supervisor's approved their Five-Year Plan with the FY 2018 adopted budget and reaffirmed the Five-Year Plan with adoption of the FY 2018-2022 Strategic Plan in January 2018. Both plans are closely aligned with the recurring themes voiced by the Board of Supervisors that have been a continued focus of budget decisions in recent years. These themes will continue to be a primary focus in the upcoming years as the County seeks to balance capital needs and priorities including opportunities to enhance economic development, needs within the public safety arena, with the overall delivery of County programs and services. The following presentation outlines the key budget enhancements requested in the adopted budget as how they align with the County's Strategic Plan.

- Assist with the growth of a balanced economic base for Fauquier County and enhanced quality of life for citizens (Strategic Plan priority #1).
 - Increased marketing budget and incubator funding for Economic Development to continue their efforts related to supporting existing business, attract new businesses, incubate small business, and expand tourism related activities.
 - Additional funding for infrastructure studies in the capital improvement plan to identify the County's current assets and the effective development of needed or existing infrastructure assets (FY 2019).
 - Capital improvement funding for the Airport to serve as local match in the infrastructure development of the terminal and related project costs to attract and promote economic development activities in the Midland area or other related economic development activities in the County (FY 2019 and FY 2020).

- Ensure the ongoing safety and welfare of the community, through an adequate and effective delivery of public safety services (Strategic Plan priority #2).
 - The FY 2019 adopted budget includes key enhancements for fire and rescue services which equates to the incorporation of 15.0 FTE approved mid-FY 2018 and the establishment of an additional 14.0 FTE to support services to ensure the balanced delivery of fire and rescue services. These positions were anticipated within the five-year staffing plan, prepared by the Department of Fire, Rescue, and Emergency Management (DFREM) in cooperation with the Volunteer Fire and Rescue Association, as incorporated in the Board's Strategic and Five-Year plans. The overall impact to the budget is approximately \$3.0 million increase in funding.
 - Establishment of 15.0 FTE Fire and Rescue Technicians based on the acceptance of the SAFER grant approved in mid-FY 2018. These positions allow for four-person staffing per shift at all 12/5 stations and nearly all 24/7 stations.
 - Establishment of 13.0 FTE Fire and Rescue Technicians to allow for a 24/7 three-person engine crew at New Baltimore volunteer station and three-person staffing 24/7 at the Orlean volunteer station.
 - Reclassification of 6 technicians to lieutenants and 3 lieutenants to captains to provide station officers.
 - Establishment of 1.0 FTE senior administrative assistant to support the fire and rescue Training Division, based on increased training demand for career and volunteer members due to enhanced regulatory training requirements and volume of members trained.
 - Establishment of 1.0 FTE Fire Marshall Captain to support the fire and life safety provisions of the County and State code.
 - Establishment of sinking funds for the future replacement of equipment including SCBA and AEDs to minimize the need for lease-financing and the planned replacement of three-ambulances in FY 2019.
 - The FY 2020 projected budget includes an additional 6.0 FTE Fire and Rescue Technicians and 3.0 FTE Captains. These positions would allow the remaining 12/5 stations to receive 12 hour support 7 days a week and provide a second command officer for large or concurrent/second incidents while providing EMS function training and oversight. In addition, the FY 2020 budget includes the reclassification of 3 additional positions to meet command staff needs.
 - The FY 2020 projected budget also includes 1.0 FTE for the Sheriff's Office to establish an additional Crime Analyst position. This position works in tandem with the investigative staff to enhance the Sheriff Office's ability to utilize data in criminal investigations and mitigate future crime based on statistics and trends.

- Address the identified capital needs and priorities of the County (Strategic Plan priority #3).
 - The adopted Capital Improvement Program (CIP) totals \$72.2 million from FY 2019 through FY 2023, with an additional \$218.1 million designated for future fiscal years. Over the five-year planning period (FY 2019-FY 2023), \$5.3 million would be allocated for public safety and fire and rescue projects, \$2.7 million for parks and recreational projects, \$7.6 million for environmental services projects, \$22.1 million for utility and infrastructure projects including \$16.0 million for broadband development, \$0.2 million for Airport projects, and \$34.3 million for school division projects.

that of the overall increase in the CPI over that same period of time. The average annual increase in social security wages has averaged 2.1% and the CPI has averaged 2.0%, while County employees have only averaged 1.65% while paying more for health care. This increase is also offset by passing on 10% of the projected 5% increase in health insurance to County employees.

- To begin to mitigate wages of County employees from continuing to fall behind the rate of inflation, the FY 2020 budget includes a COLA compensation increase of 1.4%. This is also offset by a similar increase to County employees' health insurance premiums as FY 2019.
 - Institute salary scale adjustments in FY 2019, the first increase in our salary scales in over ten years. These types of adjustments are routinely implemented every three to five years, but the County has held on adjusting the salary scales due to need to fund necessary programs and services while limiting the level of tax increase.
 - Implement the first year of a three year plan to address compression in salaries in FY 2020. This plan will address ongoing compression issues that have limited the County's ability to recruit and retain staff at marketable wages.
- Maintain continuity of service delivery for County programs and services (Strategic Plan priority #7).
- Many of the departments in the County government that provide support services or programs have been limited in the level of enhancement implemented since the recession. This is due to limited resources and the need to provide key services enhancements in public safety and augment declining State funding for the school division funding. The FY 2019 and FY 2020 budgets include a series of positions to mitigate potential service delivery failures in key areas of the County government, including 3.0 FTE in FY 2019 and 2.0 FTE in FY 2020. This was fewer than the positions included in the proposed budget, but the need for increased school security required those funds to be reallocated as part of the Board of Supervisors' budget deliberations and reprioritize the requested positions to those of the most significant need and potential for service failure. These positions support departments that have maintained current staff levels for several years.
 - FY 2019 position enhancements:
 - Establishment of 1.0 FTE Budget Services Manager (this positions also relates to Priority #3, 8, and 9)
 - Establishment of 1.0 FTE Custodian
 - Establishment of 1.0 FTE Adult Family Services Worker (this position also relates to Priority #9)
 - FY 2020 position enhancements:
 - Establishment of 1.0 FTE Deputy Clerk in the Clerk of the Circuit Court's Office to meet the growing level of real estate transactions and complexity.
 - Establishment of 1.0 FTE Adult Family Services Worker (this position also relates to Priority #9). The establishment of this position and the position in the prior year will allow the Adult Services program staff to meet State staffing standards and creates the first service enhancements to the division since 2003.

While there are two additional priorities in the Strategic Plan, the adopted budget enhancements that are related to these priorities have been previously outlined in the above section.

Local Tax Funding

The following graphic displays how a tax dollar is allocated to County services based on the FY 2019 adopted budget.



FY 2019-20 Adopted Budget – General Fund Expenditures

<u>General Fund</u>	<u>FY 2018</u> <u>Adopted</u>	<u>FY 2019</u> <u>Adopted</u>	<u>FY2018-19</u> <u>Change(\$)</u>	<u>FY 2018-19</u> <u>Change (%)</u>	<u>FY 2020</u> <u>Projected</u>	<u>FY2019-20</u> <u>Change(\$)</u>	<u>FY 2019-20</u> <u>Change (%)</u>
General Government	\$ 14,463,745	\$ 14,973,432	\$ 509,687	3.52%	\$ 15,140,032	\$ 166,600	1.11%
Judicial Administration	3,998,909	4,063,355	64,446	1.61%	4,139,450	76,095	1.87%
Public Safety ¹	28,167,104	21,212,118	(6,954,986)	-24.69%	21,548,194	336,076	1.58%
Public Works	7,879,642	8,058,729	179,087	2.27%	8,157,927	99,198	1.23%
Health & Welfare	11,676,568	12,308,234	631,666	5.41%	12,458,230	149,996	1.22%
Culture	6,354,463	6,635,529	281,066	4.42%	6,740,822	105,293	1.59%
Community Development	5,649,673	6,128,297	478,624	8.47%	6,278,385	150,088	2.45%
Non-Departmental	1,727,662	3,117,031	1,389,369	80.42%	4,667,674	1,550,643	49.75%
<u>Local Transfers</u>							
Airport Fund	16,000	16,000	-	0.00%	16,000	-	0.00%
Capital Improvement Fund	2,366,061	3,423,198	1,057,137	44.68%	1,218,000	(2,205,198)	-64.42%
County Asset Replacement Fund	1,329,000	1,587,532	258,532	19.45%	1,637,532	50,000	3.15%
Debt Service Fund	12,572,750	12,139,521	(433,229)	-3.45%	13,095,284	955,763	7.87%
Landfill Fund	666,348	1,074,039	407,691	61.18%	1,181,419	107,380	10.00%
School Division Operating	86,086,173	89,255,351	3,169,178	3.68%	91,384,430	2,129,079	2.39%
Utility Fund	100,000	100,000	-	0.00%	100,000	-	0.00%
General Fund Total	\$ 183,054,098	\$ 184,092,366	\$ (1,038,268)	-0.57%	\$ 187,763,379	\$ 3,671,013	1.99%

¹The FY 2019 reduction in Public Safety is due to the shift of Department of Fire, Rescue, and Emergency Management from the General Fund to the Fire and Rescue Levy Fund.

School Division

The FY 2019 Adopted Budget for the School Division's Operating Fund totals \$140,771,345, a \$3.43 million increase over the FY 2018 Adopted Budget, primarily funded through a \$3.17 million increase in the local transfer from the County's General Fund. In addition, the School Division anticipates flat funding from the State as the State budget was not adopted at the time of the County and School Division's budget adoption and a reduction in federal funding based on the elimination of certain federal grants. The local support of the FY 2019 School Division's operating budget is projected to fund 65.3% of total expenditures including consolidated services within the General Fund and debt service costs funded in the Debt Service Fund.

For the FY 2020 Projected Budget, the School Division's Operating Fund totals \$142,946,368, primarily funded through a \$2.13 million increase in the local transfer from the County's General Fund. The local support of the FY 2020 School Division's operating budget is projected to fund 65.1% of total expenditures including consolidated services within the General Fund, and debt service costs funded in the Debt Service Fund.

Capital Improvement Program

As stated in the above section relative to the budget in relation to the Strategic Plan, the adopted Capital Improvement Plan totals \$72.2 million from FY 2019 through FY 2023, with an additional \$218.1 million designated for future fiscal years. Over the five-year planning period (FY 2019-FY 2023), \$5.3 million would be allocated for public safety and fire and rescue projects, \$2.7 million for parks and recreational projects, \$7.6 million for environmental services projects, \$22.1 million for utility and infrastructure projects including \$16.0 million for broadband development, \$0.2 million for Airport projects, and \$34.3 million for school division projects.

The adopted CIP contains a significant cash funding commitment totaling \$17.1 million, with \$8.64 million anticipated from General Fund contribution and \$8.43 million from non-General Fund sources, including donations and agency specific funds. The \$17.1 million in cash funding equates to approximately 23.7% of total appropriations over the course of the five-year planning period, with 50.6% from General Fund sources and 49.4% sourced from non-General Fund sources. The General Fund cash component is anticipated to be fully funded in the FY 2019 and FY 2020 adopted budget transfer to the CIP Fund. The remaining \$55.1 million would be financed by debt issuances, through a variety of financing methods including approved Virginia bonding authority pools or bank financing.

Annual debt service expenditures are projected to increase by about \$4.5 million from FY 2018 to FY 2023, which would require funding as additional revenue growth or increases in tax revenues as anticipated in the five-year plan. The projected increase in annual debt service expenditures will place the adopted CIP below the Board's 10% policy limit for debt service, in comparison with overall revenue over the course of the five-year planning period, at a high of 7.9% in FY 2022 to 7.5% in FY 2023.

Summary

The annual budget process continues to be a complex process given growing and changing needs in the community including capital projects and public safety, balanced against fixed and mandated cost increases for the County and School Division. However, the continued use of the biennial budget process enhances the County's ability to react to fiscal challenges and develop strategic, fiscal planning models that outline the needs of the County and the resources required to meet those operating and capital initiatives. I continue to look forward to working with the Board of Supervisors to develop a budget that focuses on managing financial resources, while ensuring the provision of key programs and services of the County.

Future Trends and Financial Planning

Current trends continue to show positive indications of the County's economic stability with modest annual growth in property and excise tax revenue. While development and permitting activity annual increases have leveled out from a double digit increase in recent years, the continued growth has provided for positive impacts to fee revenues and higher assessments for new construction and improvements. In addition, the County has experienced positive business development growth, which has provide for increased tax revenues with continued additions anticipated in out years.

To augment the County's moderate revenue growth, efforts continue to enhance our economic development initiatives and opportunities by attracting new businesses that will help to enhance the County's revenue base, while continuing to support the growth and development of our existing business base. In addition, the Board of Supervisors has provided focus within the County's capital improvement plan to initiate projects that will enhance economic development activities, including

varied infrastructure and utility projects. However, the County continues to monitor activities of the state and federal government and potential impacts from policies at those level that could place additional pressure on County resources and economy.

Acknowledgements

The FY 2019 adopted budget was successful due to the overwhelming dedication of our County’s staff and officials. The commitment of staff is essential to our continued long-term planning initiatives and how we support our citizens. I am especially appreciative of the efforts of the Office of Management and Budget, the Commissioner of the Revenue, the Treasurer, and the Finance Department, as well as the budgetary staff and management of the Fauquier County School Division. While not all requested enhancements could be implemented as part of the adopted budget, significant progress was made for our valued staff with the approval of comprehensive compensation adjustments.

Sincerely,



Paul S. McCulla
County Administrator

Summary of Revenues and Expenditures

FY 2019-20 Adopted Revenue by Fund

	<u>FY 2019</u>	<u>FY 2018-19</u>	<u>FY 2018-19</u>	<u>FY 2020</u>	<u>FY 2019-20</u>	<u>FY 2019-20</u>
<u>General Fund</u>	<u>Adopted</u>	<u>Change(\$)</u>	<u>Change (%)</u>	<u>Projected</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Property Taxes	\$ 132,239,472	\$ 2,006,412	1.5%	\$ 135,618,991	\$ 3,379,519	2.6%
Other Local Taxes	16,330,508	1,050,508	6.88%	16,829,354	498,846	3.05%
Permits, Fees & Licenses	1,816,900	260,665	16.75%	1,474,300	(342,600)	-18.86%
Fines and Forfeitures	432,500	-	0.00%	432,500	-	0.00%
Use of Money & Property	379,937	18,665	5.17%	409,537	29,600	7.79%
Charges for Services	932,633	(20,500)	-2.15%	933,633	1,000	0.11%
Miscellaneous/Recovered Costs	606,041	24,258	4.17%	608,441	2,400	0.40%
State Revenue	27,308,269	(17,339)	-0.06%	27,401,176	92,907	0.34%
Federal Revenue	2,580,272	320,516	14.18%	2,587,225	6,953	0.27%
Intergovernmental Revenue	478,137	(2,499,387)	-83.94%	480,526	2,389	0.50%
Use of Fund Balance	987,697	(105,530)	-9.65%	987,696	(1)	0.00%
General Fund Total	\$ 184,092,366	\$ 1,038,268	0.57%	\$ 187,763,379	\$ 3,671,013	2.01%
School Division Funds						
School Division Operating Fund	\$ 140,771,345	\$ 3,428,072	2.5%	\$ 142,946,368	\$ 2,175,023	1.5%
School Nutrition Fund	5,645,825	149,956	2.73%	5,744,696	98,871	1.75%
School Textbook Fund	1,115,796	(66,128)	-5.6%	1,116,884	1,088	0.1%
School Asset Replacement Fund	4,450,286	1,060,850	31.3%	4,981,326	531,040	11.9%
Regional Governor's School Fund	1,561,050	(10,034)	-0.64%	1,596,550	35,500	2.27%
School Division Funds Total	\$ 153,544,302	\$ 4,562,716	3.06%	\$ 156,385,824	\$ 2,841,522	1.91%
Other Funds						
Airport Fund	\$ 732,851	\$ 17,000	2.4%	\$ 732,851	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,456,617	72,728	5.3%	1,480,191	23,574	1.6%
Capital Improvement Fund	19,878,158	2,770,765	16.2%	6,968,000	(12,910,158)	-64.9%
Conservation Easement Service District Fund	845,325	85,599	11.3%	857,221	11,896	1.4%
County Asset Replacement Fund	3,366,858	2,007,858	147.7%	1,904,492	(1,462,366)	-43.4%
Debt Service Fund	12,728,609	(363,228)	-2.8%	13,688,172	959,563	7.5%
Fire and Rescue Levy Fund	17,991,518	11,283,095	168.2%	18,411,985	420,467	2.3%
Fleet Maintenance Fund	3,506,492	(297,247)	-7.8%	3,517,988	11,496	0.3%
Health Insurance Fund	34,173,313	3,054,548	9.8%	35,898,229	1,724,916	5.0%
Landfill Fund	6,093,239	246,618	4.2%	6,200,619	107,380	1.8%
Other Funds Total	\$ 100,772,980	\$ 18,877,736	27.96%	\$ 89,659,748	\$ (11,113,232)	-13.57%
Total All Funds	\$ 438,409,648	\$ 24,478,720	5.91%	\$ 433,808,951	\$ (4,600,697)	-1.11%
Less Transfers	(107,495,641)	(4,459,309)	4.33%	(108,532,665)	(1,037,024)	0.96%
Total Appropriations	\$ 330,914,007	\$ 20,019,411	6.44%	\$ 325,276,286	\$ (5,637,721)	-1.70%

Summary of Revenues and Expenditures

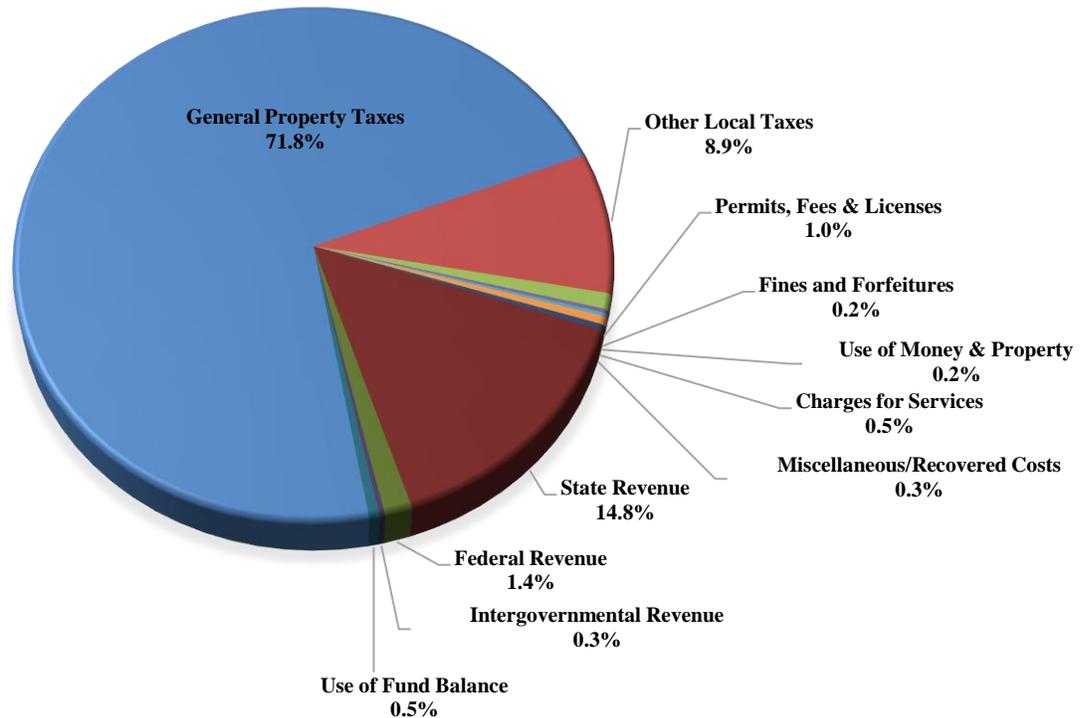
FY 2019-20 Adopted Expenditures by Fund

<u>General Fund</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY2018-19</u>	<u>FY 2018-19</u>	<u>FY 2020</u>	<u>FY2019-20</u>	<u>FY 2019-20</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Change(\$)</u>	<u>Change (%)</u>	<u>Projected</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Government	\$ 14,463,745	\$ 14,973,432	\$ 509,687	3.52%	\$ 15,140,032	\$ 166,600	1.11%
Judicial Administration	3,998,909	4,063,355	64,446	1.61%	4,139,450	76,095	1.87%
Public Safety ¹	28,167,104	21,212,118	(6,954,986)	-24.69%	21,548,194	336,076	1.58%
Public Works	7,879,642	8,058,729	179,087	2.27%	8,157,927	99,198	1.23%
Health & Welfare	11,676,568	12,308,234	631,666	5.41%	12,458,230	149,996	1.22%
Culture	6,354,463	6,635,529	281,066	4.42%	6,740,822	105,293	1.59%
Community Development	5,649,673	6,128,297	478,624	8.47%	6,278,385	150,088	2.45%
Non-Departmental	1,727,662	3,117,031	1,389,369	80.42%	4,667,674	1,550,643	49.75%
<u>Local Transfers</u>							
Airport Fund	16,000	16,000	-	0.00%	16,000	-	0.00%
Capital Improvement Fund	2,366,061	3,423,198	1,057,137	44.68%	1,218,000	(2,205,198)	-64.42%
County Asset Replacement Fund	1,329,000	1,587,532	258,532	19.45%	1,637,532	50,000	3.15%
Debt Service Fund	12,572,750	12,139,521	(433,229)	-3.45%	13,095,284	955,763	7.87%
Landfill Fund	666,348	1,074,039	407,691	61.18%	1,181,419	107,380	10.00%
School Division Operating	86,086,173	89,255,351	3,169,178	3.68%	91,384,430	2,129,079	2.39%
Utility Fund	100,000	100,000	-	0.00%	100,000	-	0.00%
General Fund Total	\$ 183,054,098	\$ 184,092,366	\$ (1,038,268)	-0.57%	\$ 187,763,379	\$ 3,671,013	1.99%
<u>School Division Funds</u>							
School Division Operating Fund	\$ 137,343,273	\$ 140,771,345	\$ 3,428,072	2.5%	\$ 142,946,368	\$ 2,175,023	1.5%
School Nutrition Fund	5,495,869	5,645,825	149,956	2.73%	5,744,696	98,871	1.75%
School Textbook Fund	1,181,924	1,115,796	(66,128)	-5.6%	1,116,884	1,088	0.1%
School Asset Replacement Fund	3,389,436	4,450,286	1,060,850	31.3%	4,981,326	531,040	11.9%
Regional Governor's School Fund	1,571,084	1,561,050	(10,034)	-0.64%	1,596,550	35,500	2.27%
School Division Funds Total	\$ 148,981,586	\$ 153,544,302	\$ 4,562,716	3.06%	\$ 156,385,824	\$ 2,841,522	1.85%
<u>Other Funds</u>							
Airport Fund	\$ 715,851	\$ 732,851	\$ 17,000	2.4%	\$ 732,851	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,383,889	1,456,617	72,728	5.3%	1,480,191	23,574	1.6%
Capital Improvement Fund	17,107,393	19,878,158	2,770,765	16.2%	6,968,000	(12,910,158)	-64.9%
Conservation Easement Service District Fund	759,726	845,325	85,599	11.3%	857,221	11,896	1.4%
County Asset Replacement Fund	1,359,000	3,366,858	2,007,858	147.7%	1,904,492	(1,462,366)	-43.4%
Debt Service Fund	13,091,837	12,728,609	(363,228)	-2.8%	13,688,172	959,563	7.5%
Fire and Rescue Levy Fund ¹	6,708,423	17,991,518	11,283,095	168.2%	18,411,985	420,467	2.3%
Fleet Maintenance Fund	3,803,739	3,506,492	(297,247)	-7.8%	3,517,988	11,496	0.3%
Health Insurance Fund	31,118,765	34,173,313	3,054,548	9.8%	35,898,229	1,724,916	5.0%
Landfill Fund	5,846,621	6,093,239	246,618	4.2%	6,200,619	107,380	1.8%
Other Funds Total	\$ 81,895,244	\$ 100,772,980	\$ 18,877,736	23.05%	\$ 89,659,748	\$ (11,113,232)	-11.03%
Total All Funds	\$ 413,930,928	\$ 438,409,648	\$ 22,402,184	5.41%	\$ 433,808,951	\$ (4,600,697)	-1.05%
Less Transfers	\$ (103,036,332)	\$ (107,495,641)	\$ (4,459,309)	4.33%	\$ (108,532,665)	\$ (1,037,024)	0.96%
Total Appropriations	\$ 310,894,596	\$ 330,914,007	\$ 20,019,411	6.44%	\$ 325,276,286	\$ (5,637,721)	-1.70%

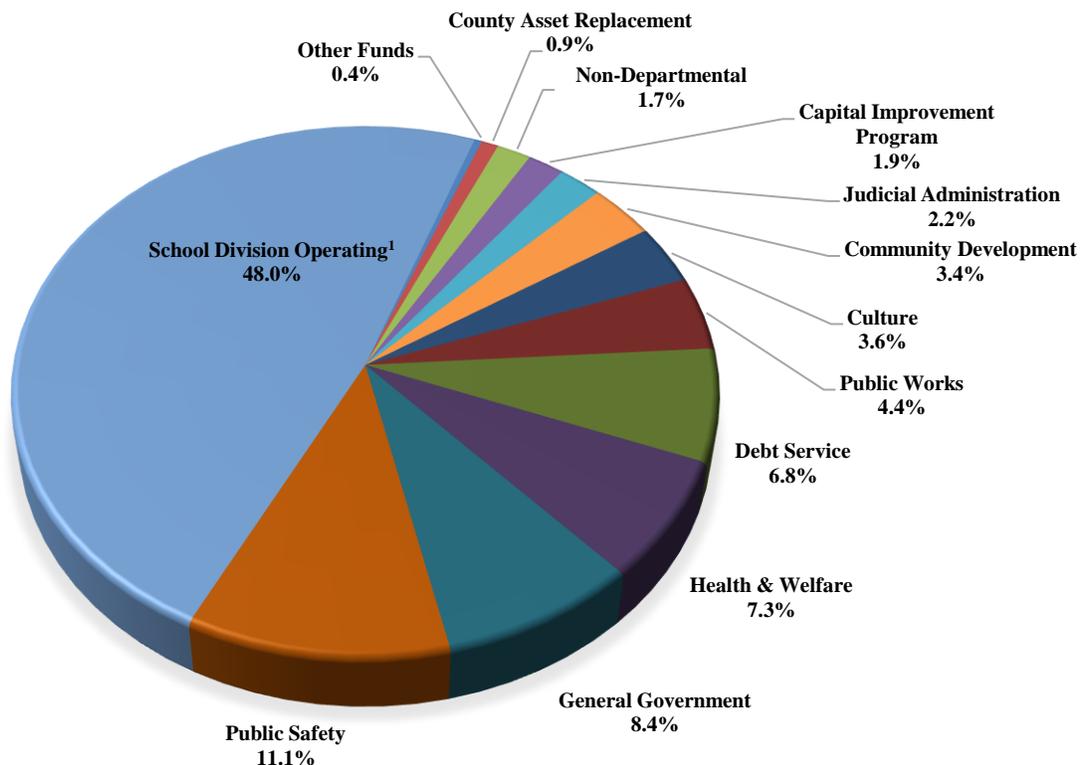
¹ Adjustments between Public Safety functional area and Fire and Rescue Levy Fund are related to the shift of all career fire and rescue costs from the General Fund to the Fire and Rescue Levy Fund.

Summary of Revenues and Expenditures

FY 2019 ADOPTED GENERAL FUND REVENUE



FY 2019 ADOPTED GENERAL FUND EXPENDITURES



¹ Does not include \$9.71 million in Consolidated/Unified Services shared support.

Summary of Revenues and Expenditures

FY 2019-20 Adopted Budget General Fund Expenditure Summary

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>General Government</u>							
Board of Supervisors	\$ 276,928	\$ 292,097	\$ 15,169	5.5%	\$ 292,043	\$ (54)	0.0%
Commissioner of the Revenue	1,577,042	1,622,557	45,515	2.9%	1,636,989	14,432	0.9%
County Administration	1,035,883	966,619	(69,264)	-6.7%	972,167	5,548	0.6%
County Attorney	731,629	754,625	22,996	3.1%	758,561	3,936	0.5%
Finance	1,473,471	1,499,971	26,500	1.8%	1,514,763	14,792	1.0%
Geographic Info Systems	340,007	356,560	16,553	4.9%	359,184	2,624	0.7%
Human Resources	2,758,484	2,938,092	179,608	6.5%	3,001,786	63,694	2.2%
Independent Auditor	181,610	186,105	4,495	2.5%	187,685	1,580	0.8%
Information Technology	3,900,554	3,962,744	62,190	1.6%	4,000,727	37,983	1.0%
Management & Budget	454,031	573,937	119,906	26.4%	574,439	502	0.1%
Registrar	434,945	467,087	32,142	7.4%	477,454	10,367	2.2%
Treasurer	1,299,161	1,353,038	53,877	4.1%	1,364,234	11,196	0.8%
Subtotal, Gen Government	\$ 14,463,745	\$ 14,973,432	\$ 509,687	3.5%	\$ 15,140,032	\$ 166,600	1.1%
<u>Judicial Administration</u>							
Adult Court Services	\$ 975,803	\$ 979,707	\$ 3,904	0.4%	\$ 987,643	\$ 7,936	0.8%
Circuit Court	146,447	138,644	(7,803)	-5.3%	139,300	656	0.5%
Clerk of the Circuit Court	1,241,676	1,270,046	28,370	2.3%	1,326,643	56,597	4.5%
Commissioner of Accounts	15,600	15,600	-	0.0%	15,600	-	0.0%
Commonwealth's Attorney	1,481,184	1,521,159	39,975	2.7%	1,532,065	10,906	0.7%
General District Court	32,700	32,700	-	0.0%	32,700	-	0.0%
Juv & Dom Relations Court	17,726	17,726	-	0.0%	17,726	-	0.0%
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>
Subtotal, Judicial Admin	\$ 3,998,909	\$ 4,063,355	\$ 64,446	1.6%	\$ 4,139,450	\$ 76,095	1.9%
<u>Public Safety</u>							
Fire, Rescue & Emergency Mgmt.	\$ 8,239,482	\$ -	\$ (8,239,482)	-100.0%	\$ -	\$ -	n/a
Juvenile Detention & Probation	309,457	309,532	75	0.0%	309,532	-	0.0%
<u>Sheriff's Office</u>	<u>19,618,165</u>	<u>20,902,586</u>	<u>1,284,421</u>	<u>6.5%</u>	<u>21,238,662</u>	<u>336,076</u>	<u>1.6%</u>
Subtotal, Public Safety	\$ 28,167,104	\$ 21,212,118	\$ (6,954,986)	-24.7%	\$ 21,548,194	\$ 336,076	1.6%
<u>Public Works</u>							
Env Services (Conv Sites)	\$ 2,641,182	\$ 2,698,081	\$ 56,899	2.2%	\$ 2,756,853	\$ 58,772	2.2%
<u>General Services</u>	<u>5,238,460</u>	<u>5,360,648</u>	<u>122,188</u>	<u>2.3%</u>	<u>5,401,074</u>	<u>40,426</u>	<u>0.8%</u>
Subtotal, Public Works	\$ 7,879,642	\$ 8,058,729	\$ 179,087	2.3%	\$ 8,157,927	\$ 99,198	1.2%

Summary of Revenues and Expenditures

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Health & Welfare</u>							
Community Services Board	\$ 475,225	\$ 475,225	\$ -	0.0%	\$ 489,482	\$ 14,257	3.0%
Public Health	590,172	607,877	17,705	3.0%	616,995	9,118	1.5%
<u>Social Services</u>	<u>10,611,171</u>	<u>11,225,132</u>	<u>613,961</u>	<u>5.8%</u>	<u>11,351,753</u>	<u>126,621</u>	<u>1.1%</u>
Subtotal, Health & Welfare	\$ 11,676,568	\$ 12,308,234	\$ 631,666	5.4%	\$ 12,458,230	\$ 149,996	1.2%
<u>Culture</u>							
Library	\$ 2,353,360	\$ 2,508,152	\$ 154,792	6.6%	\$ 2,518,157	\$ 10,005	0.4%
Lord Fairfax Comm College	65,027	70,425	5,398	8.3%	70,425	-	0.0%
<u>Parks & Recreation</u>	<u>3,936,076</u>	<u>4,056,952</u>	<u>120,876</u>	<u>3.1%</u>	<u>4,152,240</u>	<u>95,288</u>	<u>2.3%</u>
Subtotal, Culture	\$ 6,354,463	\$ 6,635,529	\$ 281,066	4.4%	\$ 6,740,822	\$ 105,293	1.6%
<u>Community Development</u>							
Agriculture Development	\$ 63,781	\$ 68,119	\$ 4,338	6.8%	\$ 68,335	\$ 216	0.3%
Community Development	3,630,297	3,712,746	82,449	2.3%	3,739,960	27,214	0.7%
Contributions	701,174	1,068,439	367,265	52.4%	1,085,729	17,290	1.6%
Cooperative Extension	152,702	156,211	3,509	2.3%	161,388	5,177	3.3%
Economic Development	768,126	811,965	43,839	5.7%	910,994	99,029	12.2%
John Marshall SWCD	182,807	159,186	(23,621)	-12.9%	160,348	1,162	0.7%
<u>Planning Commission/BZA</u>	<u>150,786</u>	<u>151,631</u>	<u>845</u>	<u>0.6%</u>	<u>151,631</u>	<u>-</u>	<u>0.0%</u>
Subtotal, Comm Develop	\$ 5,649,673	\$ 6,128,297	\$ 478,624	8.5%	\$ 6,278,385	\$ 150,088	2.4%
<u>Non-Departmental</u>	\$ 1,727,662	\$ 3,117,031	\$ 1,389,369	80.4%	\$ 4,667,674	\$ 1,550,643	49.7%
Subtotal, Non-Departmental	\$ 1,727,662	\$ 3,117,031	\$ 1,389,369	80.4%	\$ 4,667,674	\$ 1,550,643	49.7%
<u>Transfers</u>							
Airport Fund	16,000	16,000	-	0.0%	16,000	-	0.0%
Capital Improvement Fund	2,366,061	3,423,198	1,057,137	44.7%	1,218,000	(2,205,198)	-64.4%
County Asset Replacement Fund	1,329,000	1,587,532	258,532	19.5%	1,637,532	50,000	3.1%
Debt Service Fund	12,572,750	12,139,521	(433,229)	-3.4%	13,095,284	955,763	7.9%
Landfill Fund	666,348	1,074,039	407,691	61.2%	1,181,419	107,380	10.0%
School Division Operating	86,086,173	89,255,351	3,169,178	3.7%	91,384,430	2,129,079	2.4%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>
Subtotal, Transfers	\$ 103,136,332	\$ 107,595,641	\$ 4,459,309	4.3%	\$ 108,632,665	\$ 1,037,024	1.0%
Total, General Fund	\$ 183,054,098	\$ 184,092,366	\$ 1,038,268	0.6%	\$ 187,763,379	\$ 3,671,013	2.0%

Summary of Revenues and Expenditures

FY 2019 Adopted Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2019 Expenditures</u>	<u>FY 2019 Revenue</u>	<u>FY 2019 Net Local Funding</u>	<u>% of Total Local Funding</u>
General Fund Supported Programs				
<u>County Operational Funding</u>				
General Government	\$ 14,957,287	\$ 1,353,519	\$ 13,603,769	8.24%
Community/Ag/Econ Devo	5,109,858	1,428,400	3,681,458	2.23%
Contributory Agencies	1,867,966	4,500	1,863,466	1.13%
Env Services - Conv.Sites	2,698,081	-	2,698,081	1.63%
General Services	1,608,194	62,066	1,546,128	0.94%
Judicial Administration	4,372,887	3,471,435	901,452	0.55%
Library	2,508,152	244,763	2,263,389	1.37%
Parks and Recreation	4,056,952	502,641	3,554,311	2.15%
Sheriff's Office	21,265,852	4,846,109	15,653,482	9.48%
Social Services	7,945,266	4,954,055	2,991,211	1.81%
Airport Fund	732,851	716,851	16,000	0.01%
Env Services - Landfill Fund	6,093,239	5,019,200	1,074,039	0.65%
Subtotal, Government Operations	\$ 73,216,585	\$ 22,603,539	\$ 49,846,785	30.19%
<u>Asset Replacement Fund</u>				
Environmental Services	535,865	495,865	40,000	0.02%
Fire and Rescue Services	890,000	890,000	-	0.00%
General Government	139,580	139,580	-	0.00%
Government Wide Services	853,000	-	853,000	0.52%
Judicial Administration	30,000	30,000	-	0.00%
Parks and Recreation	150,000	-	150,000	0.09%
Sheriff's Office	768,413	223,881	544,532	0.33%
Subtotal, County Asset Replacement	\$ 3,366,858	\$ 1,779,326	\$ 1,587,532	0.96%
<u>Capital Improvement Fund</u>				
Airport Fund	48,000	-	48,000	0.03%
Landfill/Transfer Station & Conv.Sites	6,659,803	6,053,960	605,843	0.37%
Parks and Recreation	200,000	-	200,000	0.12%
Sheriff's Office	4,176,000	4,176,000	-	0.00%
Utilities/Infrastructure	8,794,355	6,225,000	2,569,355	1.56%
Subtotal, County Capital Improvement	\$ 19,878,158	\$ 16,454,960	\$ 3,423,198	2.07%
<u>Debt Service Fund</u>				
Parks and Recreation	520,659	-	520,659	0.32%
Fire and Rescue Services	118,570	-	118,570	0.07%
Utilities/Infrastructure	1,032,106	-	1,032,106	0.63%
Sheriff's Office	756,965	-	756,965	0.46%
Subtotal, County Debt Service	\$ 2,428,300	\$ -	\$ 2,428,300	1.47%
Subtotal, General Fund Support-County	\$ 98,889,901	\$ 40,837,825	\$ 57,285,815	34.69%

Summary of Revenues and Expenditures

<u>Functional Area</u>	<u>FY 2019 Expenditures</u>	<u>FY 2019 Revenue</u>	<u>FY 2019 Net Local Funding</u>	<u>% of Total Local Funding</u>
<u>School Division</u>				
School Division Operating Fund	\$ 140,771,345	\$ 51,515,994	\$ 89,255,351	54.1%
School Division Share Unified Services	10,206,230	2,100,209	8,872,282	5.37%
School Nutrition Fund	5,645,825	5,645,825	-	0.00%
School Textbook Fund	1,115,796	1,115,796	-	0.00%
Regional Governor's School Fund	1,561,050	1,561,050	-	0.00%
School Asset Replacement Fund	4,450,286	4,450,286	-	0.00%
Capital Improvements	-	-	-	0.00%
<u>Debt Service</u>	<u>10,300,309</u>	<u>589,088</u>	<u>9,711,221</u>	<u>5.88%</u>
Subtotal, General Fund Support-Schools	<u>\$ 174,050,841</u>	<u>\$ 66,978,248</u>	<u>\$ 107,838,854</u>	<u>65.31%</u>
Total, General Fund Support	<u>\$ 272,940,742</u>	<u>\$ 107,816,073</u>	<u>\$ 165,124,669</u>	<u>91.03%</u>
<u>Internal Service Funds</u>				
Fleet Maintenance Fund	\$ 3,506,492	\$ 3,506,492	\$ -	0.00%
Health Insurance Fund	34,173,313	34,173,313	-	0.00%
Subtotal, Internal Service Funds	<u>\$ 37,679,805</u>	<u>\$ 37,679,805</u>	<u>\$ -</u>	<u>0.00%</u>
<u>Special Revenue Funds</u>				
Fire and Rescue Levy Fund	\$ 17,991,518	\$ 2,461,209	\$ 15,530,309	8.56%
Conservation Easement	845,325	105,000	740,325	0.41%
Ambulance Revenue Recovery Fund	1,456,617	1,456,617	-	0.00%
Subtotal, Special Revenue Funds	<u>\$ 20,293,460</u>	<u>\$ 4,022,826</u>	<u>\$ 16,270,634</u>	<u>8.97%</u>
Total Appropriations	<u>\$ 330,914,007</u>	<u>\$ 149,518,704</u>	<u>\$ 181,395,303</u>	<u>100.00%</u>

Summary of Revenues and Expenditures

FY 2020 Projected Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2020 Expenditures</u>	<u>FY 2020 Revenue</u>	<u>FY 2020 Net Local Funding</u>	<u>% of Total Local Funding</u>
General Fund Supported Programs				
<u>County Operational Funding</u>				
General Government	\$ 16,319,590	\$ 748,623	\$ 15,570,966	9.21%
Community/Ag/Econ Devo	5,242,656	1,367,600	3,875,056	2.29%
Contributory Agencies	2,208,631	4,500	2,204,131	1.30%
Env Services - Conv.Sites	2,756,853	-	2,756,853	1.63%
General Services	1,620,322	62,066	1,558,256	0.92%
Judicial Administration	4,448,982	3,827,437	621,545	0.37%
Library	2,518,157	245,763	2,272,394	1.34%
Parks and Recreation	4,152,240	512,641	3,639,599	2.15%
Sheriff's Office	21,601,928	4,806,861	16,028,806	9.48%
Social Services	8,069,328	5,001,653	3,067,675	1.81%
Airport Fund	732,851	716,851	16,000	0.01%
Env Services - Landfill Fund	6,200,619	5,019,200	1,181,419	0.70%
Subtotal, Government Operations	\$ 75,872,157	\$ 22,313,196	\$ 52,792,700	31.22%
<u>Asset Replacement Fund</u>				
Environmental Services	69,400	29,400	40,000	0.02%
Fire and Rescue Services	130,000	130,000	-	0.00%
Government Wide Services	903,000	-	903,000	0.53%
Judicial Administration	30,000	30,000	-	0.00%
Parks and Recreation	150,000	-	150,000	0.09%
Sheriff's Office	622,092	77,560	544,532	0.32%
Subtotal, County Asset Replacement	\$ 1,904,492	\$ 266,960	\$ 1,637,532	0.97%
<u>Capital Improvement Fund</u>				
Airport Fund	40,000	-	40,000	0.02%
Landfill/Transfer Station & Conv.Sites	828,000	750,000	78,000	0.05%
Parks and Recreation	400,000	-	400,000	0.24%
Utilities/Infrastructure	5,700,000	5,000,000	700,000	0.41%
Subtotal, County Capital Improvement	\$ 6,968,000	\$ 5,750,000	\$ 1,218,000	0.72%
<u>Debt Service Fund</u>				
Parks and Recreation	516,619	-	516,619	0.31%
Environmental Services	79,155	-	79,155	0.05%
Fire and Rescue Services	118,570	-	118,570	0.07%
Judicial Administration	107,525	-	107,525	0.06%
Sheriff's Office	875,283	-	875,283	0.52%
Utilities/Infrastructure	1,755,018	-	1,755,018	1.04%
Subtotal, County Debt Service	\$ 3,452,170	\$ -	\$ 3,452,170	2.04%
Subtotal, General Fund Support-County	\$ 88,196,819	\$ 28,330,156	\$ 59,100,402	34.95%

Summary of Revenues and Expenditures

<u>Functional Area</u>	<u>FY 2020 Expenditures</u>	<u>FY 2020 Revenue</u>	<u>FY 2020 Net Local Funding</u>	<u>% of Total Local Funding</u>
<u>School Division</u>				
School Division Operating Fund	\$ 142,946,368	\$ 51,561,938	\$ 91,384,430	54.0%
School Division Share Unified Services	10,292,027	2,100,209	8,958,079	5.30%
School Nutrition Fund	5,744,696	5,744,696	-	0.00%
School Textbook Fund	1,116,884	1,116,884	-	0.00%
Regional Governor's School Fund	1,596,550	1,596,550	-	0.00%
School Asset Replacement Fund	4,981,326	4,981,326	-	0.00%
Capital Improvements	-	-	-	0.00%
<u>Debt Service</u>	<u>10,236,002</u>	<u>592,888</u>	<u>9,643,114</u>	<u>5.70%</u>
Subtotal, General Fund Support-Schools	<u>\$ 176,913,853</u>	<u>\$ 67,694,491</u>	<u>\$ 109,985,623</u>	<u>65.05%</u>
Total, General Fund Support	<u>\$ 265,110,672</u>	<u>\$ 96,024,647</u>	<u>\$ 169,086,025</u>	<u>90.65%</u>
<u>Internal Service Funds</u>				
Fleet Maintenance Fund	\$ 3,517,988	\$ 3,517,988	\$ -	0.00%
Health Insurance Fund	35,898,229	35,898,229	-	0.00%
Subtotal, Internal Service Funds	<u>\$ 39,416,217</u>	<u>\$ 39,416,217</u>	<u>\$ -</u>	<u>0.00%</u>
<u>Special Revenue Funds</u>				
Fire and Rescue Levy Fund	\$ 18,411,985	\$ 1,733,953	\$ 16,678,032	8.94%
Conservation Easement	857,221	105,000	752,221	0.40%
Ambulance Revenue Recovery Fund	1,480,191	1,480,191	-	0.00%
Subtotal, Special Revenue Funds	<u>\$ 20,749,397</u>	<u>\$ 3,319,144</u>	<u>\$ 17,430,253</u>	<u>9.35%</u>
Total Appropriations	<u>\$ 325,276,286</u>	<u>\$ 138,760,008</u>	<u>\$ 186,516,278</u>	<u>100.00%</u>

Financial Summaries

All Funds

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
General Property Taxes	\$130,343,752	\$136,332,494	\$137,222,407	\$137,667,201	\$148,430,106
Other Local Taxes	15,249,808	16,431,541	15,280,000	15,700,000	16,330,508
Permits, Licenses & Fees	1,588,214	1,580,132	1,576,235	1,595,085	1,836,900
Fines & Forfeitures	395,466	408,416	432,500	501,909	432,500
Use of Money & Property	662,903	589,596	658,905	1,052,571	774,820
Charges for Services	40,333,780	40,619,049	44,668,834	42,316,173	46,622,688
Miscellaneous Revenue	4,214,611	3,507,773	3,511,910	5,123,120	4,005,849
Recovered Costs	1,268,707	4,897,408	1,252,597	1,379,402	1,288,963
Intergovernmental Revenue	86,379,238	90,001,315	83,681,909	88,579,540	84,874,762
<u>Other Financing Sources</u>	<u>106,514,145</u>	<u>117,818,830</u>	<u>121,720,725</u>	<u>115,721,535</u>	<u>131,394,789</u>
Total Revenue	<u>\$386,950,624</u>	<u>\$412,186,554</u>	<u>\$410,006,022</u>	<u>\$409,636,536</u>	<u>\$435,991,885</u>
<u>Expenditures</u>					
Personnel	\$198,338,952	\$203,317,120	\$212,392,627	\$207,656,543	\$222,118,442
Operating	32,498,188	33,703,496	36,713,514	31,271,146	37,950,975
Capital	9,454,201	14,755,505	15,183,701	17,422,368	16,112,311
Other Charges	22,736,463	22,726,300	23,330,312	21,289,153	24,190,619
<u>Other Use of Funds</u>	<u>118,811,862</u>	<u>128,571,842</u>	<u>126,310,774</u>	<u>128,999,231</u>	<u>137,968,331</u>
Total Expenditures	<u>\$381,839,666</u>	<u>\$403,074,263</u>	<u>\$413,930,928</u>	<u>\$406,638,441</u>	<u>\$438,340,678</u>
Net Change in Fund Balance	5,110,958	9,112,291	(3,924,906)	2,998,095	(2,348,793)
Fund Balance, July 1	<u>\$53,845,962</u>	<u>\$58,276,150</u>	<u>\$67,388,441</u>	<u>\$67,388,441</u>	<u>\$70,386,536</u>
Fund Balance, June 30	<u>\$58,956,920</u>	<u>\$67,388,441</u>	<u>\$63,463,535</u>	<u>\$70,386,536</u>	<u>\$68,037,743</u>

Note: Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

Financial Summaries

General Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
General Property Taxes	\$124,172,634	\$129,394,291	\$130,233,060	\$130,687,060	\$132,239,472
Other Local Taxes	15,249,808	16,431,541	15,280,000	15,700,000	16,330,508
Permits, Licenses & Fees	1,569,769	1,561,027	1,556,235	1,577,235	1,816,900
Fines & Forfeitures	394,250	401,796	432,500	499,776	432,500
Use of Money & Property	340,900	457,917	361,272	586,272	379,937
Charges for Services	1,052,285	984,662	953,133	959,662	932,633
Miscellaneous Revenue	401,188	565,021	433,102	631,000	446,041
Recovered Costs	330,813	215,352	148,681	300,488	160,000
Intergovernmental Revenue	30,404,216	32,583,852	29,585,364	31,725,654	29,888,541
<u>Other Financing Sources</u>	<u>3,630,244</u>	<u>2,084,762</u>	<u>2,977,524</u>	<u>2,860,387</u>	<u>478,137</u>
Total Revenue	<u>\$177,546,107</u>	<u>\$184,680,221</u>	<u>\$181,960,871</u>	<u>\$185,527,534</u>	<u>\$183,104,669</u>
<u>Expenditures</u>					
Personnel	\$49,609,676	\$50,106,070	\$52,395,334	\$52,241,375	\$47,401,402
Operating	10,749,206	13,824,649	12,035,692	11,025,340	12,043,163
Capital	599,975	540,775	361,612	374,823	172,562
Other Charges	14,299,815	13,476,631	14,187,466	13,074,251	14,609,696
<u>Other Use of Funds</u>	<u>98,065,423</u>	<u>102,727,443</u>	<u>104,073,994</u>	<u>109,298,838</u>	<u>109,865,543</u>
Total Expenditures	<u>\$173,324,095</u>	<u>\$180,675,568</u>	<u>\$183,054,098</u>	<u>\$186,014,627</u>	<u>\$184,092,366</u>
Net Change in Fund Balance	4,222,012	4,004,653	(1,093,227)	(487,093)	(987,697)
Fund Balance, July 1	<u>\$22,171,741</u>	<u>\$26,393,753</u>	<u>\$30,398,406</u>	<u>\$30,398,406</u>	<u>\$29,911,313</u>
Fund Balance, June 30	<u>\$26,393,753</u>	<u>\$30,398,406</u>	<u>\$29,305,179</u>	<u>\$29,911,313</u>	<u>\$28,923,616</u>

Note: Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

Financial Summaries

School Operating Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
	\$				
General Property Taxes	-	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	790,531	1,472,645	1,375,500	1,772,306	1,824,500
Recovered Costs	-	-	-	-	-
Intergovernmental Revenue	49,586,861	47,660,816	49,881,600	49,881,600	49,691,494
<u>Other Financing Sources</u>	<u>81,749,369</u>	<u>83,962,797</u>	<u>86,086,173</u>	<u>85,396,923</u>	<u>89,255,351</u>
Total Revenue	<u>\$132,126,761</u>	<u>\$133,096,258</u>	<u>\$137,343,273</u>	<u>\$137,050,829</u>	<u>\$140,771,345</u>
<u>Expenditures</u>					
Personnel	\$115,343,098	\$116,962,143	\$121,227,078	\$121,227,078	\$123,253,897
Operating	8,243,142	7,067,685	7,454,648	7,548,908	7,430,079
Capital	317,338	465,852	94,728	530,753	94,728
Other Charges	4,859,834	5,020,054	5,395,575	4,958,528	5,660,547
<u>Other Use of Funds</u>	<u>3,299,387</u>	<u>3,251,010</u>	<u>3,171,244</u>	<u>3,221,244</u>	<u>4,332,094</u>
Total Expenditures	<u>\$132,062,799</u>	<u>\$132,766,744</u>	<u>\$137,343,273</u>	<u>\$137,486,511</u>	<u>\$140,771,345</u>
Net Change in Fund Balance	63,962	329,514	-	(435,682)	-
Fund Balance, July 1	<u>\$42,206</u>	<u>\$106,168</u>	<u>\$435,682</u>	<u>\$435,682</u>	<u>\$ -</u>
Fund Balance, June 30	<u>\$106,168</u>	<u>\$435,682</u>	<u>\$435,682</u>	<u>\$ -</u>	<u>\$ -</u>

Financial Summaries

Fire and Rescue Levy Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
General Property Taxes	\$5,525,622	\$6,286,524	\$6,334,621	\$6,287,531	\$15,450,309
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	16,632	43,789	10,000	31,706	80,000
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	35,763	34,566	-	48,626	5,000
Recovered Costs	-	27,262	-	5,265	-
Intergovernmental Revenue	254,450	253,641	273,802	160,000	1,250,782
<u>Other Financing Sources</u>	-	-	-	-	<u>961,601</u>
Total Revenue	<u>\$5,832,467</u>	<u>\$6,645,782</u>	<u>\$6,618,423</u>	<u>\$6,533,128</u>	<u>\$17,747,692</u>
<u>Expenditures</u>					
Personnel	\$38,799	\$100,210	\$110,472	\$84,333	\$10,887,869
Operating	507,254	334,880	613,538	550,082	1,360,878
Capital	-	10,291	-	1,686,662	-
Other Charges	2,802,286	3,197,462	3,233,264	2,682,277	3,431,510
<u>Other Use of Funds</u>	<u>1,567,115</u>	<u>2,632,804</u>	<u>2,751,149</u>	<u>1,318,724</u>	<u>2,311,261</u>
Total Expenditures	<u>\$4,915,454</u>	<u>\$6,275,647</u>	<u>\$6,708,423</u>	<u>\$6,322,078</u>	<u>\$17,991,518</u>
Net Change in Fund Balance	917,013	370,135	(90,000)	211,050	(243,826)
Fund Balance, July 1	<u>\$4,819,076</u>	<u>\$5,549,950</u>	<u>\$5,920,085</u>	<u>\$5,920,085</u>	<u>\$6,131,135</u>
Fund Balance, June 30	<u>\$5,736,089</u>	<u>\$5,920,085</u>	<u>\$5,830,085</u>	<u>\$6,131,135</u>	<u>\$5,887,309</u>

Note: Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

Financial Summaries

Capital Improvement Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
	\$				
General Property Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	219	361	-	391	-
Charges for Services	-	-	456,500	-	-
Miscellaneous Revenue	1,900,000	243,535	-	312,530	-
Recovered Costs	9,290	-	-	11,780	25,000
Intergovernmental Revenue	646,055	2,777,989	-	2,042,324	-
<u>Other Financing Sources</u>	<u>2,440,895</u>	<u>7,252,287</u>	<u>14,901,686</u>	<u>8,934,838</u>	<u>19,853,158</u>
Total Revenue	<u>\$4,996,459</u>	<u>\$10,274,172</u>	<u>\$15,358,186</u>	<u>\$11,301,863</u>	<u>\$19,878,158</u>
<u>Expenditures</u>					
Personnel	\$1,400	\$42,251	-	\$44,997	-
Operating	320,255	409,919	4,617,137	262,889	4,075,000
Capital	2,261,799	7,131,154	10,746,425	6,474,043	8,895,355
Other Charges	62,268	550,213	-	103,055	-
<u>Other Use of Funds</u>	<u>850,949</u>	<u>1,647,465</u>	<u>1,743,831</u>	<u>55,000</u>	<u>6,907,803</u>
Total Expenditures	<u>\$3,496,671</u>	<u>\$9,781,002</u>	<u>\$17,107,393</u>	<u>\$6,939,984</u>	<u>\$19,878,158</u>
Net Change in Fund Balance	1,499,788	493,170	(1,749,207)	4,361,879	-
Fund Balance, July 1	<u>\$9,139,462</u>	<u>\$10,189,034</u>	<u>\$10,682,204</u>	<u>\$10,682,204</u>	<u>\$15,044,083</u>
Fund Balance, June 30	<u>\$10,639,250</u>	<u>\$10,682,204</u>	<u>\$8,932,997</u>	<u>\$15,044,083</u>	<u>\$15,044,083</u>

Note: Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects. Capital project funds can sometimes fluctuate fund balance significantly at year end due to timing differences between when funding proceeds are received and when expenditures for capital projects are paid.

Financial Summaries

Debt Service Fund

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	89,192	9	-	-	-
Recovered Costs	-	-	-	-	-
Intergovernmental Revenue	396,100	520,788	519,087	522,063	589,088
<u>Other Financing Sources</u>	<u>12,645,893</u>	<u>16,567,311</u>	<u>12,572,750</u>	<u>12,781,652</u>	<u>12,139,521</u>
Total Revenue	<u>\$13,131,185</u>	<u>\$17,088,108</u>	<u>\$13,091,837</u>	<u>\$13,303,715</u>	<u>\$12,728,609</u>
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Other Charges	-	-	-	-	-
<u>Other Use of Funds</u>	<u>13,610,159</u>	<u>17,286,324</u>	<u>13,091,837</u>	<u>13,512,617</u>	<u>12,728,609</u>
Total Expenditures	<u>\$13,610,159</u>	<u>\$17,286,324</u>	<u>\$13,091,837</u>	<u>\$13,512,617</u>	<u>\$12,728,609</u>
Net Change in Fund Balance	(478,974)	(198,216)	-	(208,902)	-
Fund Balance, July 1	<u>\$886,092</u>	<u>\$407,118</u>	<u>\$208,902</u>	<u>\$208,902</u>	\$ -
Fund Balance, June 30	<u>\$407,118</u>	<u>\$208,902</u>	<u>\$208,902</u>	\$ -	\$ -

Note: Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

Financial Summaries

Non-major Governmental Funds

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
General Property Taxes	\$645,496	\$651,679	\$654,726	\$692,610	\$740,325
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	809	2,456	150	3,491	2,400
Charges for Services	4,120,741	4,334,822	4,358,791	4,281,614	4,349,724
Miscellaneous Revenue	236,290	393,070	703,500	359,565	730,500
Recovered Costs	928,629	1,148,738	1,103,916	1,053,916	1,103,963
Intergovernmental Revenue	3,824,761	4,004,187	3,398,202	3,206,566	3,431,003
<u>Other Financing Sources</u>	<u>5,251,018</u>	<u>6,788,014</u>	<u>4,500,244</u>	<u>5,009,190</u>	<u>7,616,982</u>
Total Revenue	<u>\$15,007,744</u>	<u>\$17,322,966</u>	<u>\$14,719,529</u>	<u>\$14,606,952</u>	<u>\$17,974,897</u>
<u>Expenditures</u>					
Personnel	\$3,854,512	\$4,306,567	\$4,504,554	\$4,140,537	\$4,664,034
Operating	4,643,269	4,859,814	5,478,207	4,791,406	5,615,656
Capital	4,322,786	5,088,195	3,908,436	4,562,786	6,877,166
Other Charges	466,555	277,298	301,586	173,882	267,085
<u>Other Use of Funds</u>	<u>1,378,036</u>	<u>934,779</u>	<u>948,145</u>	<u>996,545</u>	<u>965,846</u>
Total Expenditures	<u>\$14,665,158</u>	<u>\$15,466,653</u>	<u>\$15,140,928</u>	<u>\$14,665,156</u>	<u>\$18,389,787</u>
Net Change in Fund Balance	342,586	1,856,313	(421,399)	(58,204)	(414,890)
Fund Balance, July 1	<u>\$5,979,387</u>	<u>\$6,277,558</u>	<u>\$8,133,871</u>	<u>\$8,133,871</u>	<u>\$8,075,667</u>
Fund Balance, June 30	<u>\$6,321,973</u>	<u>\$8,133,871</u>	<u>\$7,712,472</u>	<u>\$8,075,667</u>	<u>\$7,660,777</u>

Note: Changes in fund balance relate to adopted budget appropriations for use of fund balance or supplemental appropriations for one-time funding items or carryover of on-going/multiyear projects.

Financial Summaries

Proprietary Funds

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget
<u>Revenue</u>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	18,445	19,105	20,000	17,850	20,000
Fines & Forfeitures	1,216	6,620	-	2,133	-
Use of Money & Property	304,343	85,073	287,483	430,711	312,483
Charges for Services	35,160,754	35,299,565	38,900,410	37,074,897	41,340,331
Miscellaneous Revenue	761,647	798,927	999,808	1,999,093	999,808
Recovered Costs	(25)	3,506,056	-	7,953	-
Intergovernmental Revenue	1,266,795	2,200,042	23,854	1,041,333	23,854
<u>Other Financing Sources</u>	<u>796,726</u>	<u>1,163,659</u>	<u>682,348</u>	<u>738,545</u>	<u>1,090,039</u>
Total Revenue	<u>\$38,309,901</u>	<u>\$43,079,047</u>	<u>\$40,913,903</u>	<u>\$41,312,515</u>	<u>\$43,786,515</u>
<u>Expenditures</u>					
Personnel	\$29,491,467	\$31,799,879	\$34,155,189	\$29,918,223	\$35,911,240
Operating	8,035,062	7,206,549	6,514,292	7,092,521	7,426,199
Capital	1,952,303	1,519,238	72,500	3,793,301	72,500
Other Charges	245,705	204,642	212,421	297,160	221,781
<u>Other Use of Funds</u>	<u>40,793</u>	<u>92,017</u>	<u>530,574</u>	<u>596,263</u>	<u>857,175</u>
Total Expenditures	<u>\$39,765,330</u>	<u>\$40,822,325</u>	<u>\$41,484,976</u>	<u>\$41,697,468</u>	<u>\$44,488,895</u>
Net Change in Fund Balance	(1,455,429)	2,256,722	(571,073)	(384,953)	(702,380)
Fund Balance, July 1	<u>\$10,807,998</u>	<u>\$9,352,569</u>	<u>\$11,609,291</u>	<u>\$11,609,291</u>	<u>\$11,224,338</u>
Fund Balance, June 30	<u>\$9,352,569</u>	<u>\$11,609,291</u>	<u>\$11,038,218</u>	<u>\$11,224,338</u>	<u>\$10,521,958</u>

Note: Changes in fund balance in excess of 10% relate to use of bond proceeds for construction of the most recent landfill cell and other related capital costs.

Overview by Functional Area

General Government

General Government includes twelve departments with budgets for FY 2019 totaling \$14,973,432, approximately 8.1% of General Fund expenditures. FY 2019 adopted budget expenditures increase by \$509,687, or 3.5%, from FY 2018. These increases are primarily in the area of personnel due to changes in benefit costs, and the establishment of (1.0) Budget Services Manager position in FY 2019 and related expenditure increases. In addition, increases include funding for leadership development/succession planning, tuition reimbursement based on historical costs, and contractual increases for insurance policy premiums. The FY 2020 projected budget expenditures total \$15,140,032, an increase of \$166,600, or 1.1% over the FY 2019 adopted budget.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>General Government</u>							
Board of Supervisors	\$ 276,928	\$ 292,097	\$ 15,169	5.5%	\$ 292,043	\$ (54)	0.0%
Commissioner of the Revenue	1,577,042	1,622,557	45,515	2.9%	1,636,989	14,432	0.9%
County Administration	1,035,883	966,619	(69,264)	-6.7%	972,167	5,548	0.6%
County Attorney	731,629	754,625	22,996	3.1%	758,561	3,936	0.5%
Finance	1,473,471	1,499,971	26,500	1.8%	1,514,763	14,792	1.0%
Geographic Info Systems	340,007	356,560	16,553	4.9%	359,184	2,624	0.7%
Human Resources	2,758,484	2,938,092	179,608	6.5%	3,001,786	63,694	2.2%
Independent Auditor	181,610	186,105	4,495	2.5%	187,685	1,580	0.8%
Information Technology	3,900,554	3,962,744	62,190	1.6%	4,000,727	37,983	1.0%
Management & Budget	454,031	573,937	119,906	26.4%	574,439	502	0.1%
Registrar	434,945	467,087	32,142	7.4%	477,454	10,367	2.2%
<u>Treasurer</u>	<u>1,299,161</u>	<u>1,353,038</u>	<u>53,877</u>	<u>4.1%</u>	<u>1,364,234</u>	<u>11,196</u>	<u>0.8%</u>
Subtotal, Gen Government	\$ 14,463,745	\$ 14,973,432	\$ 509,687	3.5%	\$ 15,140,032	\$ 166,600	1.1%

Overview by Functional Area

Judicial Administration

This category includes eight divisions with budgets for FY 2019 totaling \$4,063,355, 2.2% of the General Fund expenditures. FY 2019 adopted budget expenditures increase by \$64,446, or 1.6% over the FY 2018 adopted budget. FY 2019 adopted budget increases primarily include adjustments due to changes in benefit costs. The FY 2020 projected budget expenditures total \$4,139,450, an increase of \$76,095, or 1.9% over the FY 2019 adopted budget. The FY 2020 projected budget includes the establishment of (1.0) Deputy Clerk I position, offset by increased recordation revenues and related transactions.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Judicial Administration</u>							
Adult Court Services	\$ 975,803	\$ 979,707	\$ 3,904	0.4%	\$ 987,643	\$ 7,936	0.8%
Circuit Court	146,447	138,644	(7,803)	-5.3%	139,300	656	0.5%
Clerk of the Circuit Court	1,241,676	1,270,046	28,370	2.3%	1,326,643	56,597	4.5%
Commissioner of Accounts	15,600	15,600	-	0.0%	15,600	-	0.0%
Commonwealth's Attorney	1,481,184	1,521,159	39,975	2.7%	1,532,065	10,906	0.7%
General District Court	32,700	32,700	-	0.0%	32,700	-	0.0%
Juv & Dom Relations Court	17,726	17,726	-	0.0%	17,726	-	0.0%
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>
Subtotal, Judicial Admin	\$ 3,998,909	\$ 4,063,355	\$ 64,446	1.6%	\$ 4,139,450	\$ 76,095	1.9%

Public Safety

This category includes two departments with budgets for FY 2019 totaling \$21,212,118, 11.52% of the General Fund expenditures. The FY 2019 adopted budget shifted the Department of Fire, Rescue, and Emergency Management to the Fire and Rescue Levy Fund in order to present all costs related to fire and rescue services within the levy. As such, the FY 2019 adopted budget expenditures decreased by \$6,954,865 or -24.7% over the FY 2018 adopted budget. In addition, the FY 2019 adopted budget for the Sheriff's Office includes personnel expenditure increases related to the establishment of additional school security personnel. The ultimate deployment of these resources are to be determined based on discussions between the Sheriff's Office and School Division.

The FY 2020 projected budget expenditures total \$21,548,194, an increase of \$336,076, or 1.6% over the FY 2019 adopted budget. The FY 2020 projected budget for the Sheriff's Office includes the establishment of (1.0) Crime Analyst position.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Public Safety</u>							
Fire, Rescue & Emergency Mgmt.	\$ 8,239,482	\$ -	\$ (8,239,482)	-100.0%	\$ -	\$ -	n/a
Juvenile Detention & Probation	309,457	309,532	75	0.0%	309,532	-	0.0%
<u>Sheriff's Office</u>	<u>19,618,165</u>	<u>20,902,586</u>	<u>1,284,421</u>	<u>6.5%</u>	<u>21,238,662</u>	<u>336,076</u>	<u>1.6%</u>
Subtotal, Public Safety	\$ 28,167,104	\$ 21,212,118	\$ (6,954,986)	-24.7%	\$ 21,548,194	\$ 336,076	1.6%

Overview by Functional Area

Public Works

This category includes funding for the Environmental Services' convenience sites function and the Department of General Services' facilities maintenance, management and administrative functions. The FY 2019 adopted budget for these departments' totals \$8,058,729, 4.4% of the General Fund expenditures, and increase by \$179,087, or 2.3% over the FY 2018 adopted budget primarily due to changes in benefit costs. FY 2019 expenditures include the addition of (1.0) Custodian position with the Department of General Services. The FY 2020 projected budget expenditures total \$8,157,927, an increase of \$99,198, or 1.2% over the FY 2019 adopted budget

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Public Works</u>							
Env Services (Conv Sites)	\$ 2,641,182	\$ 2,698,081	\$ 56,899	2.2%	\$ 2,756,853	\$ 58,772	2.2%
General Services	<u>5,238,460</u>	<u>5,360,648</u>	<u>122,188</u>	<u>2.3%</u>	<u>5,401,074</u>	<u>40,426</u>	<u>0.8%</u>
Subtotal, Public Works	\$ 7,879,642	\$ 8,058,729	\$ 179,087	2.3%	\$ 8,157,927	\$ 99,198	1.2%

Health and Welfare

This category includes three agencies with the FY 2019 adopted budget totaling \$12,308,234, 6.7% of the General Fund expenditures. FY 2019 expenditures increase by \$631,666, or 5.4% primarily due to changes in benefit costs. Community Services Board (CSB) and Public Health (State Health Department) funding includes additional funding to support costs for program administered by these entities to County residents, based on jurisdictional funding formulas. In addition, the FY 2019 adopted budget includes (1.0) Adult/Family Services Worker I position and the inclusion of recurring grant programs for the Department of Social Services. The FY 2020 projected budget expenditures total \$12,458,230, an increase of \$149,996, or 1.2% over the FY 2019 adopted budget and includes an additional (1.0) Adult/Family Services Worker I position for the Department of Social Services.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Health & Welfare</u>							
Community Services Board	\$ 475,225	\$ 475,225	\$ -	0.0%	\$ 489,482	\$ 14,257	3.0%
Public Health	590,172	607,877	17,705	3.0%	616,995	9,118	1.5%
Social Services	<u>10,611,171</u>	<u>11,225,132</u>	<u>613,961</u>	<u>5.8%</u>	<u>11,351,753</u>	<u>126,621</u>	<u>1.1%</u>
Subtotal, Health & Welfare	\$ 11,676,568	\$ 12,308,234	\$ 631,666	5.4%	\$ 12,458,230	\$ 149,996	1.2%

Overview by Functional Area

Culture

This category includes three divisions within the FY 2019 adopted budget totaling \$6,635,529, 3.6% of the General Fund expenditures. FY 2019 expenditures increase by \$281,066, or 4.4% primarily due to changes in benefit costs, an increase in operating expenditures related to the Library's operating system, and additional trail maintenance funds. The Lord Fairfax Community College increases are based on the jurisdictional funding formula agreement. The FY 2020 projected budget expenditures total \$6,740,822, an increase of \$105,293, or 1.6% over the FY 2019 adopted budget.

<u>Culture</u>												
Library	\$	2,353,360	\$	2,508,152	\$	154,792	6.6%	\$	2,518,157	\$	10,005	0.4%
Lord Fairfax Comm College		65,027		70,425		5,398	8.3%		70,425		-	0.0%
<u>Parks & Recreation</u>		<u>3,936,076</u>		<u>4,056,952</u>		<u>120,876</u>	<u>3.1%</u>		<u>4,152,240</u>		<u>95,288</u>	<u>2.3%</u>
Subtotal, Culture	\$	6,354,463	\$	6,635,529	\$	281,066	4.4%	\$	6,740,822	\$	105,293	1.6%

Community Development

This category includes seven departments with the FY 2019 adopted budget totaling \$6,128,297, or about 3.3% of the General Fund expenditures. FY 2019 expenditure increases of \$478,624, or 8.5%, primarily due to changes in benefit costs and an increase in contributions to organizations funded under a jurisdictional funding formula. In addition, operating expenditures include increases in marketing and contractual increases for the business incubators related to rental leases and operator agreements. Lastly, the adopted budget removes one-time funding in the John Marshall Soil and Water Conservation District for the purchase of a vehicle in FY 2018.

The FY 2020 projected budget expenditures total \$6,278,385, an increase of \$150,088, or 2.4% over the FY 2019 adopted budget.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Community Development</u>							
Agriculture Development	\$ 63,781	\$ 68,119	\$ 4,338	6.8%	\$ 68,335	\$ 216	0.3%
Community Development	3,630,297	3,712,746	82,449	2.3%	3,739,960	27,214	0.7%
Contributions	701,174	1,068,439	367,265	52.4%	1,085,729	17,290	1.6%
Cooperative Extension	152,702	156,211	3,509	2.3%	161,388	5,177	3.3%
Economic Development	768,126	811,965	43,839	5.7%	910,994	99,029	12.2%
John Marshall SWCD	182,807	159,186	(23,621)	-12.9%	160,348	1,162	0.7%
<u>Planning Commission/BZA</u>	<u>150,786</u>	<u>151,631</u>	<u>845</u>	<u>0.6%</u>	<u>151,631</u>	<u>-</u>	<u>0.0%</u>
Subtotal, Comm Develop	\$ 5,649,673	\$ 6,128,297	\$ 478,624	8.5%	\$ 6,278,385	\$ 150,088	2.4%

Overview by Functional Area

Non-Departmental

This category includes utility expenses and various operational contingencies and reserve accounts. The FY 2019 adopted budget totals \$3,117,031, or about 1.7% of the General Fund expenditures. FY 2019 expenditure increases of \$1,389,369, or 80.4% includes funding to provide for a compensation increase for permanent staff based on a cost-of-living-adjustment in comparison to the Washington-DC Metro Area CPI-U for 2017 and a merit increase. The adopted budget also includes phased funding for salary scale adjustments in FY 2019, which will be the first adjustment in over 10 years.

The FY 2020 projected budget expenditures total \$4,667,674, an increase of \$1,550,643, or 49.7% over the FY 2019 adopted budget. The FY 2020 projected budget includes the first year of a three-year plan to address compression and a projected cost-of-living-adjustment. In addition, the budget includes adjustments in reserves as part of the Five-Year Plan and shifts the Fauquier SPCA contribution to the Contributions budget.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Non-Departmental</u>	\$ 1,727,662	\$ 3,117,031	\$ 1,389,369	80.4%	\$ 4,667,674	\$ 1,550,643	49.7%
Subtotal, Non-Departmental	\$ 1,727,662	\$ 3,117,031	\$ 1,389,369	80.4%	\$ 4,667,674	\$ 1,550,643	49.7%

Transfers

This category consists of local support provided from the General Fund to other component funds. The General Fund provides local support for the School Division, Landfill Enterprise Fund, and Utility Fund, as well as cash funding to the Capital Improvement Program, County's Asset Replacement plan, and debt service expenditures for the County and School Division. FY 2019 expenditures increase totals \$4,459,309, which includes a \$3.17 million increase in the local transfer to the School Division..

The FY 2019 budget includes no change in the transfer to the Airport Fund. The increase of \$1,057,137 in the Capital Improvement Fund increases the recurring funding towards the 10% cash funding component of the Capital Improvement Program (CIP). The increase in funding was made available due to increases in tax revenues from business development, and will limit the level of project real estate tax increase in future years to provide this funding. Debt Service Fund transfer adjustments are based on current debt amortization and projected debt issuances as included in the adopted CIP.

Department	FY 2018 <u>Adopted</u>	FY 2019 <u>Adopted</u>	FY2018-19 <u>Change (\$)</u>	FY2018-19 <u>Change (%)</u>	FY 2020 <u>Adopted</u>	FY2019-20 <u>Change (\$)</u>	FY2019-20 <u>Change (%)</u>
<u>Transfers</u>							
Airport Fund	16,000	16,000	-	0.0%	16,000	-	0.0%
Capital Improvement Fund	2,366,061	3,423,198	1,057,137	44.7%	1,218,000	(2,205,198)	-64.4%
County Asset Replacement Fund	1,329,000	1,587,532	258,532	19.5%	1,637,532	50,000	3.1%
Debt Service Fund	12,572,750	12,139,521	(433,229)	-3.4%	13,095,284	955,763	7.9%
Landfill Fund	666,348	1,074,039	407,691	61.2%	1,181,419	107,380	10.0%
School Division Operating	86,086,173	89,255,351	3,169,178	3.7%	91,384,430	2,129,079	2.4%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>
Subtotal, Transfers	\$ 103,136,332	\$ 107,595,641	\$ 4,459,309	4.3%	\$ 108,632,665	\$ 1,037,024	1.0%

Mission Statement, Strategic Goals, and Priorities

The County's Mission Statement and the Board of Supervisors' Strategic Goals and Priorities provide a guiding framework for the County government to align activities and resources. These objectives have served as the focal point for the management of operations and the allocation of resources to the County's functional areas.

Mission Statement

Working within the theme of "Progress with Reverence for Heritage" and with a strong commitment to the accomplishment of meaningful improvements to the efficient, effective, and open conduct of the County government, and to the public health, safety, and welfare and educational opportunities, the Fauquier County Board of Supervisors seeks, within the bounds of fiscal integrity, to preserve the physical beauty, historical heritage and environmental quality of the county while ensuring that population growth and development is a positive force on the general welfare of the community.

Vision Statement

Fauquier County is a thriving community that honors its natural and cultural resources, agricultural heritage and rural landscape while building a sustainable economy and promoting outstanding services and growth within defined service districts.

Strategic Goals and Priorities

From County's Adopted FY 2018-2022 Strategic Plan

<http://www.fauquiercounty.gov/home/showdocument?id=18773>

- **Priority 1 - Assist with the growth of a balanced economic base for Fauquier County and enhanced quality of life for citizens.**

Continue to provide for the availability of funding for economic and agricultural development business outreach initiatives to both enhance our existing business base and garner new business prospects. Enhanced initiatives are aimed at boosting the County's commercial and agricultural tax base to alleviate pressures on the residential tax base and sustain the County's quality of life.

- **Priority 2 - Ensure the ongoing safety and welfare of the community, through an adequate and effective delivery of public safety services.**

The County continues to work with the volunteer fire and rescue system to ensure a balanced and adequate staffing structure for service delivery. Like many localities across the nation, the County continues to face balancing a joint fire and rescue system with committed volunteer companies that also require career support for adequate staffing.

Over the last several budget cycles, evaluation of the Sheriff's Office staffing needs has been a key area of focus. Staffing additions are to ensure the ongoing safety and welfare of the community with respect to County citizens, public areas, roads, and Schools. The Sheriff's Office also sought funding, as approved in the budget, to address an epidemic compression pay issue for lower ranked law enforcement positions, as seen throughout the Commonwealth of Virginia. The Sheriff's Offices across the Commonwealth also sought similar funding from the State Compensation Board, the State funding entity for all Constitutional Offices at the local government level.

Mission Statement, Strategic Goals, and Priorities

- **Priority 3 - Address the identified capital needs and priorities of the County.**

In the FY 2019 budget process, the Board of Supervisors placed an emphasis during their budget deliberations of reviewing and prioritizing the projects within the capital improvement plan. The Board vetted all projects to weigh the impact of each capital project and its importance with education, public health and welfare, and potential impact on economic development. Through this process, the Board reprioritized projects while adding new projects such as the Broadband project that would address the underserved areas of the County. The process also focused on the impact of each project on the County's five year plan for both capital and operating impacts.

The current capital improvement plan focuses on addressing key capital needs within the County that are critical to the development of service districts to boost economic development opportunities as well as address service needs of the County citizenry.

- **Priority 4 - Provide support for a quality education.**

Funding of the public school system and the ability to receive a quality education in the County's School Division continues to be a priority of the Board of Supervisors. The Fauquier County School Division maintains their own strategic plan, Aspirations 2.0. The School Divisions provides annual updates of the plan and status of the implementation of the plan's priorities.

- **Priority 5 - Preserve the County's natural resources and agricultural rural character.**

Maintaining the County's natural resources and agricultural character is of the utmost importance to the County. The Board seeks to foster expansion within services areas to provide a thoughtful approach to supporting community needs and preservation of the County's rural character.

- **Priority 6 - Ensure County hires and retains staff to provide quality services and programs.**

During the FY 2019 budget process, a theme expressed often by the Board of Supervisors was their continual commitment to the current and future staff of Fauquier County. A focus of this commitment is hiring and retaining staff that provide the highest quality in the delivery of the County's program and services and implementing programs to ensure that staff have the resources necessary to accomplish this priority.

- **Priority 7 - Maintain continuity of service delivery for County programs and services.**

Since the recession, fixed and mandated cost increases have outpaced base revenue growth in the County and limited the County's ability to provide departmental enhancements that were not focused on public safety or mandated services. The last several budget cycles have had a continual theme of including a series of department enhancements that focus on continuity of services and increased service delivery efficiencies for non-public safety divisions, outside of mandated programs. The County will continue to focus available resources in key departmental enhancements that will have the greatest impact on services overall and delivery of programs and services to citizens.

- **Priority 8 - Enhance financial and strategic planning.**

Since the recession, a primary focus has been on addressing the needs of the County with limited resources. To enhance the County's financial planning process and budget development, the Board of Supervisors implemented a two-year budget with the FY 2015 budget cycle. The second year serves as a commitment of funding by the Board of

Mission Statement, Strategic Goals, and Priorities

Supervisors with adjustments limited to state or federal mandates, revenue adjustments, or operational emergencies.

The Board also directed the development of a five-year operating plan, as completed with the adoption of the FY 2018. The final step in the improvement of the County's long-term planning was the development of the Board's Strategic plan to align the Board's priorities with available resources financial and operational.

○ **Priority 9 - Partner with community organizations.**

The nonprofit community that supports Fauquier County citizenry is vast and complements the programs and services provided by the County government to its citizens. The support provided by our community partners enhances the availability of programs and services for citizens, so that County resources can be more efficiently distributed for needs that cannot be provided by our community partners.

Legislative Priorities

In addition to setting the goals and priorities that frame County operations and allocation of resources, the Board of Supervisors annually adopts a set of legislative priorities that are of interest to the County for the Virginia General Assembly's annual session. These items have a direct impact on County operations and resources.

Revenue Impacts for Local Governments:

- Fauquier County opposes the imposition of any additional unfunded state mandates upon localities.
- Fauquier County urges the General Assembly to return to paying \$14 per day for all state responsible inmates incarcerated in local jails, for whom they are now paying \$12 per day.
- Fauquier County is committed to transparency in all transactions involving its citizens. However, the County believes that any bill requiring an on-line posting of transactions be specific as to whether it extends to monies spent via petty cash, credit/procurement cards and/or other methods of payment. The County's preference is that those alternative methods of payment be exempted, since they would create an additional administrative burden. In addition, any bill should be specific as to the definition of "a description of type of expense". The County would prefer to report the expenditure by functional category as it would be reported on an APA Transmittal.

Social Services/Children's Services:

- Fauquier County opposes any changes to CSA policy that would further shift costs from the State to localities.

Mission Statement, Strategic Goals, and Priorities

Education:

- Fauquier County urges the state to be a reliable funding partner in accordance with the Virginia Constitution and state statutes. The Standards of Quality should recognize the resources, including positions, required for a high-quality public education system. Any changes in methodology and changes in the division of financial responsibility that result in a shift of funding responsibility from the state to localities is unacceptable.
- Fauquier County urges the General Assembly to take a thorough and broad look at reforming public education funding and the structure of state and local taxation. Any such reformation must recognize the unintended consequences of revenue sources not aligning with service delivery. For example, the current Commonwealth policy of using full assessed value in the calculation of the Composite Index penalizes localities that employ Land Use Value Taxation to incentivize land conservation consistent with Virginia's land preservation goals and policies.
- Fauquier County supports legislation imposing sanctions for bullying and cyber-bullying.

Land Use and Zoning Authority:

- Fauquier County opposes any measure that would eliminate or reduce any local government zoning, land use or revenue authority.
- Fauquier County encourages the General Assembly to provide adequate authority for the Virginia Department of Health or localities to respond to, and find solutions for, failing Alternative On-Site Septic Systems—particularly in the case where the homeowners are low income Virginians.
- Fauquier County supports legislation to prohibit public utilities from establishing transmission corridors over developed growth areas.
- Fauquier County supports current local authority to regulate Air B&Bs and other short-term rental platforms.
- Fauquier County supports legislation that grants localities additional tools to adequately meet increasing needs for public services driven by new development without burdening current residents with the cost of new growth through increased real estate taxes. Such additional tools may include broad impact fee authority for all counties, and adequate public facilities provisions in subdivision ordinances.

Purchase of Development Rights and Conservation:

- Fauquier County supports increased State funding for the purchase of conservation easements and other land conservation needs.

Libraries:

- Fauquier County seeks an increase to the state aid formula for public libraries. Funding available for public libraries currently fall short of the amount needed to fully fund the formula as defined by the Code of Virginia. Funds are needed, as more and more Virginians

Mission Statement, Strategic Goals, and Priorities

turn to their public libraries to help bridge the gap between those with access to electronic resources and those without.

Transportation Priorities:

- Fauquier County seeks support from the Virginia General Assembly to encourage the Virginia Department of Transportation to construct a traffic light at the intersection of Route 29 North and Mill Run Industrial Park.
- Fauquier County strongly opposes the devolution of the responsibility for any state roads onto localities.

Broadband/Wireless Telecommunications:

- Fauquier County supports efforts to expand broadband capabilities in underserved and rural areas including protecting and enhancing local authority to deploy or partner with others, public or private.
- Fauquier County strongly opposes legislation attempting to bypass, limit, or otherwise further restrict the local zoning, permitting and review process for telecommunications infrastructure.

Health, Safety and Welfare:

- Fauquier County supports policies to protect consumers who require air ambulance transport services in times of emergency.
- Fauquier County supports an amendment to the Virginia Code that would allow service of process by mail to vehicle owners who are cited by school bus arm cameras for passing a school bus loading or unloading passengers. The amendment would also allow the County's ordinance to apply within any town located within the County.
- Fauquier County strongly supports legislation increasing statewide penalties and restrictions on a driver's use of technology, or other distraction, while operating a motor vehicle. The numbers of accidents and deaths nationwide that are caused by distracted driving are increasing at alarming rates. In an effort to protect the health and safety of our citizens and public that travel by roads within our jurisdiction, the County further supports legislation that would provide clear authority for the County to adopt and enforce a local ordinance requiring drivers to pay full attention while driving.
- Fauquier County supports legislation authorizing limited golf cart use to cross a highway in the County during the annual Upperville Colt & Horse Show.
- Fauquier County supports legislation authorizing limited law enforcement use of tethered blimps or drones for security purposes with the permission of the landowner during special events held within the County.

Five-Year Operational Plan

As the County has navigated the recession and post-recession economic environment, the Board of Supervisors has acknowledged the need to enhance the County's financial management and planning processes. As part of this plan, initially a two-year budgeting process was introduced, with the inclusion of the five-year operating plan to be developed after the final adoption of the second year of the biennial budget. The focus of the second year of the biennial budget process is updating of the five-year operating plan. The following is an overview of the final FY 2018-2022 five-year operating plan approved summer 2017. The plan will be updated and approved by the Board of Supervisors in the fall 2018 to incorporate changes based on the FY 2019 Adopted and FY 2020 Projected Budget.

The five-year plan primarily focuses on the General Fund budget, as the primary source of local tax funding for component funds. The plan incorporates an overview of annual operational impacts from the various enterprise and non-major governmental funds and any need for adjustments in local tax support from the General Fund to those funds. The plan does exclude School Division funds, as the County only oversees the allocation of the local transfer funding. All School funds, and how funds are allocated, are at the authority of the School Board. The plan focuses on reducing the use of fund balance, assessing ongoing changes with benefit provisions and changes instituted at the State level to the State maintained retirement program, compensation for County employees, and expansion of programs and services in key service areas; while acknowledging funding requirements and the level of revenue growth necessary to meet these demands.

Revenue assumptions incorporate various guidance and trend analysis including review of three, five, and ten year historical revenue collections, potential future tax assessments and rates of collection, revenue variances, and projected impacts of growth. Revenue forecasts beyond the FY 2019 Adopted Budget assume a modest level of increase based on observed growth in the County's local revenue base and level of funding from State and Federal sources, similar to historical and recent trends.

Expenditure assumptions are based on recommendations provided by County departments as to the needs and changes the department anticipates over the next five years. Additionally, the plan incorporates the increase in debt service requirements and operational requirements from capital projects based on the current, adopted CIP. Staff has also developed assumptions in regards to compensation increases and benefit cost estimates. The benefit adjustment for health insurance will be based on review of the County's costs trends and market conditions. Adjustments in benefits for Virginia Retirement System (VRS) retirement, group life, and hybrid plan related costs will be timed in coordination with the Commonwealth's biennial budget timeframes, as currently adjusted.

The plan will build on the Board's organizational goals, while enhancing the County's financial management practice. The County is committed to instituting this additional financial planning tool to make a more resilient government that can adjust well in the downturns, as well as the upturns for long-term financial sustainability. The finalized plan will outline the requirements for future revenue growth or increased taxation that will be necessitated to fund future obligations and priorities of the community, to meet the County's balanced budget code requirements.

Five-Year Operational Plan

The Plan overall projects an increase in General Fund expenditures of \$24.6 million. The increase in expenditures would be funded with natural growth as well as a general real estate tax rate increase of approximately \$0.119 or eleven and nine-tenth cents over the planning period from FY 2018 - 2022. The plan includes additional County staffing totaling 61.0 positions, including 46 positions for public safety.

Expenditure Projections and Assumptions: The primary drivers of the increase can be allocated to the following areas.

- 1. Capital Projects have a total impact of approximately \$6.6 million.**
 - a. Debt Service - \$5.4 million
 - i. Assumes projected increases as anticipated in the Adopted CIP
 - b. Cash Funding – \$0.3 million.
 - i. Assumes by FY 2021, the CIP cash is fully funded
 - c. Asset Replacement – \$0.4 million.
 - i. Assumes increase as included in adopted FY 2018-2022 plan
 - d. Operating Impacts – \$0.4 million.
 - i. Additional operational costs based on adopted CIP projects
- 2. School Local Transfer totals approximately \$5.0 million.**
 - a. Assume annual increase of \$1.25 million, similar to recent years.
- 3. County Employees Raises totals approximately \$1.8 million.**
 - a. Assumes 2% in FY 2019 and FY 2021, or every two years compensation increase cycle.
- 4. Public Safety Staffing has a total impact of approximately \$5.7 million.**
 - a. DFREM Career Fire and Rescue Staffing – \$5.4 million increase, an additional 43.0 FTE.
 - b. Sheriff's Office – \$0.3 million increase, an additional 3.0 FTE.
- 5. Staffing and Benefit Costs**
 - a. Additional County Staffing totals 16.0 FTE and \$1.5 million.
 - i. FY 2019 – 12.0 additional FTE
 - ii. FY 2020 – 6.0 additional FTE
 - iii. FY 2021 – 1.0 additional FTE
 - b. Benefit Costs increases total approximately \$2.2 million.

Revenue Projections and Assumptions: An annual growth factor of 1.0-2.0% for real property (approx. \$8 million natural growth FY19-22). Equalization of tax rate in reassessment year (Next reassessment effective January 2018) and assumes increase in base similar to 2014 reassessment. An annual growth rate of 3-4% in personal property, with a reset of revenue in FY 2019 based on recent incremental increase from commercial business. An annual growth rate of 3.5% for sales tax and assumes no realization of additional revenue from new businesses that received tax incentive packages during the five year plan. State revenues sources include incremental increases for Social Services and Compensation Board supported Constitutional Officers based on one compensation raise over the five year plan. Relatively flat Federal funding, with decreases directly related to ending of grant funding, and elimination of the use of fund balance.

Five-Year Operational Plan

FY 2018-2022 General Fund Expenditure

	FY 2018		FY 2019		FY 2020		FY 2021		FY 2022
<u>General Fund</u>	<u>Adopted</u>		<u>Projected</u>		<u>Projected</u>		<u>Projected</u>		<u>Projected</u>
General Government	\$ 14,463,745	\$	15,439,665	\$	15,798,889	\$	16,354,962	\$	16,503,924
Judicial Administration	3,998,909		4,156,918		4,202,501		4,324,917		4,378,084
Public Safety	28,167,104		30,758,404		33,145,270		35,988,779		36,264,930
Public Works	7,879,642		8,358,730		8,696,911		8,915,217		9,001,808
Health & Welfare	11,676,568		12,148,948		12,393,098		12,512,129		12,575,124
Culture	6,354,463		6,795,769		7,022,924		7,188,560		7,261,346
Community Development	5,649,673		5,978,765		6,061,907		6,225,960		6,327,046
Non-Departmental	1,727,662		1,932,851		2,160,351		2,160,351		2,160,351
<i>Local Transfers</i>									
Airport Enterprise Fund	16,000		16,000		16,000		16,000		16,000
Capital Improvement Fund	2,366,061		1,966,061		2,269,000		2,269,000		2,285,000
County Asset Replacement Fund	1,329,000		2,227,000		2,096,000		1,916,000		1,956,650
Debt Service Fund	12,572,750		15,040,730		17,636,060		17,668,016		16,997,325
Landfill Enterprise Fund	666,348		701,348		736,348		771,348		806,348
School Division Operating	86,086,173		87,336,173		88,586,173		89,836,173		91,086,173
Utility Fund	100,000		100,000		100,000		100,000		100,000
Total Transfers	\$ 103,136,332	\$	107,387,312	\$	111,439,581	\$	112,576,537	\$	113,247,496
Total, General Fund	<u>\$ 183,054,098</u>	<u>\$</u>	<u>192,957,362</u>	<u>\$</u>	<u>200,921,432</u>	<u>\$</u>	<u>206,247,412</u>	<u>\$</u>	<u>207,720,109</u>

FY 2018-2022 General Fund Revenue

	FY 2018		FY 2019		FY 2020		FY 2021		FY 2022
<u>General Fund</u>	<u>Adopted</u>		<u>Projected</u>		<u>Projected</u>		<u>Projected</u>		<u>Projected</u>
General Property Taxes	\$ 130,233,060	\$	139,874,521	\$	147,746,623	\$	152,529,489	\$	153,442,321
Other Local Taxes	15,280,000		15,918,800		16,334,952		16,715,550		17,106,172
Permits, Fees & Licenses	1,556,235		1,571,750		1,611,750		1,641,750		1,671,750
Fines and Forfeitures	432,500		432,500		432,500		432,500		432,500
Use of Money & Property	361,272		405,700		430,700		450,700		475,700
Charges for Services	953,133		948,642		948,642		948,642		948,642
Miscellaneous/Recovered Costs	581,783		569,931		569,931		569,931		569,931
State Revenue	27,325,608		27,455,150		27,536,676		27,619,314		27,703,081
Federal Revenue	2,259,756		2,267,725		2,267,725		2,267,725		2,267,725
Intergovernmental Revenue	2,977,524		3,012,642		3,041,934		3,071,811		3,102,286
Use of Fund Balance	1,093,227		500,000		-		-		-
Total, General Fund	<u>\$ 183,054,098</u>	<u>\$</u>	<u>192,957,362</u>	<u>\$</u>	<u>200,921,432</u>	<u>\$</u>	<u>206,247,412</u>	<u>\$</u>	<u>207,720,109</u>

Permanent Positions – Adjustments

Total County Personnel Adjustments

The following provides an overview of all adjustments to County permanent positions as approved by the Board of Supervisors since the adoption of the FY 2018 budget, included in the FY 2019 Adopted Budget, and approved for the FY 2020 Projected Budget. Overall, the County's workforce has increased by 34.00 FTE between the FY 2018 and FY 2019 adopted budgets.

<u>Department</u>	<u>Adjustment</u>	<u>FTE Change</u>
<i><u>Mid-FY 2018 Adjustments</u></i>		
County Attorney	Conversion of Legal Secretary to Paralegal	0.00
Fire, Rescue and Emergency Management	Fire Rescue Technician II (SAFER Grant positions)	15.00
<u>Fleet Maintenance Fund</u>	<u>Public Safety Electronic Equipment Technician</u>	<u>1.00</u>
Subtotal, Mid-FY 2018 Adjustments		16.00
<i><u>FY 2019 Adopted Budget Adjustments</u></i>		
Fire, Rescue and Emergency Management	Establish (13) Fire Rescue Technician II	13.00
Fire, Rescue and Emergency Management	Establish (1) Senior Administrative Associate - Training Division	1.00
Fire, Rescue and Emergency Management	Establish (1) Fire Marshall Captain - Fire Life Safety Division	1.00
Fire, Rescue and Emergency Management	Reclass (3) Lieutenant's to Captain	0.00
Fire, Rescue and Emergency Management	Reclass (6) Technician II to Lieutenant	0.00
General Services	Establish (1) Custodian	1.00
Management and Budget	Establish (1) Budget Services Manager	1.00
Social Services	Establish (1) Adult Family Service Worker I	1.00
Conservation Easement Service District	<u>Adjust (1) Senior Administrative Associate 30 to 37.5 hours</u>	<u>0.00</u>
Subtotal, FY 2019 Adopted Budget Adjustments		18.00
<i><u>FY 2020 Projected Budget Adjustments</u></i>		
Clerk of the Circuit Court	Establish (1) Deputy Clerk I	1.00
Fire, Rescue and Emergency Management	Establish (6) Fire Rescue Technician II	6.00
Fire, Rescue and Emergency Management	Establish (3) Fire Rescue Captain	3.00
Fire, Rescue and Emergency Management	Reclass (1) Lieutenant to Captain	0.00
Fire, Rescue and Emergency Management	Reclass (2) Technician II to Lieutenant	0.00
Sheriff's Office	Establish (1) Deputy Sheriff Crime Analyst	1.00
<u>Social Services</u>	<u>Establish (1) Adult Family Service Worker I</u>	<u>1.00</u>
Subtotal, FY 2020 Projected Budget Adjustments		12.00
Subtotal, FY 2019 Adopted Budget and FY 2020 Projected Budget Adjustments		30.00
Total Overall Personnel Adjustments, FY 2019 Adopted Budget and FY 2020 Projected Budget		46.00

Permanent Positions – Full Time Equivalents

Department	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
<u>General Government</u>				
Board of Supervisors	1.00	1.00	1.00	1.00
Commissioner of Revenue	20.00	22.00	22.00	22.00
County Administration	7.53	8.53	8.00	8.00
County Attorney	6.00	6.00	6.00	6.00
Finance	18.00	18.00	18.00	18.00
Geographic Information Systems	4.00	4.00	4.00	4.00
Human Resources	18.00	18.00	18.00	18.00
Independent Auditor	0.00	0.00	0.00	0.00
Information Technology	22.00	22.00	22.53	22.53
Management & Budget	4.00	4.00	5.00	5.00
Registrar	3.00	3.00	3.00	3.00
<u>Treasurer</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
Subtotal, General Government	119.53	122.53	123.53	123.53
<u>Judicial Administration</u>				
Adult Court Services	12.00	12.00	12.00	12.00
Circuit Court	1.00	1.00	1.00	1.00
Clerk of Circuit Court	16.04	16.04	16.04	17.04
Commissioner of Accounts	0.00	0.00	0.00	0.00
Commonwealth's Attorney	16.07	16.07	16.07	16.07
General District Court	0.00	0.00	0.00	0.00
Juv. & Domestic Relations Court	0.00	0.00	0.00	0.00
<u>Magistrates</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal, Judicial Administration	45.11	45.11	45.11	46.11
<u>Public Safety</u>				
Juvenile Detention & Probation	0.00	0.00	0.00	0.00
<u>Sheriff¹</u>	<u>176.50</u>	<u>181.50</u>	<u>181.50</u>	<u>182.50</u>
Subtotal, Public Safety	176.50	181.50	181.50	182.50
<u>Public Works</u>				
Env. Services (Convenience Sites)	11.50	11.50	11.50	11.50
<u>General Services</u>	<u>53.00</u>	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>
Subtotal, Public Works	64.50	64.50	65.50	65.50

Permanent Positions – Full Time Equivalents

Department	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Projected
<u>Health and Welfare</u>				
Community Services Board	0.00	0.00	0.00	0.00
Public Health	0.00	0.00	0.00	0.00
<u>Social Services</u>	<u>48.53</u>	<u>48.53</u>	<u>54.53</u>	<u>55.53</u>
Subtotal, Health and Welfare	48.53	48.53	54.53	55.53
<u>Culture</u>				
Library	34.31	34.31	34.31	34.31
Lord Fairfax Community College	0.00	0.00	0.00	0.00
<u>Parks & Recreation</u>	<u>29.86</u>	<u>30.85</u>	<u>30.85</u>	<u>30.85</u>
Subtotal, Culture	64.17	65.16	65.16	65.16
<u>Community Development</u>				
Agricultural Development	1.00	1.00	1.00	1.00
Community Development	40.53	40.53	40.53	40.53
Contributions	0.00	0.00	0.00	0.00
Cooperative Extension	0.43	0.43	0.43	0.43
Economic Development	3.67	3.67	3.67	3.67
John Marshall Soil & Water Cons. District	0.00	0.00	0.00	0.00
<u>Planning Commission/BZA</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal, Community Development	45.63	45.63	45.63	45.63
<u>Non-Departmental</u>				
<u>Non-Departmental</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal, Non-Departmental	0.00	0.00	0.00	0.00
<u>Other Funds</u>				
Airport Fund	3.00	3.00	3.00	3.00
Ambulance Revenue Fund	1.00	1.00	1.00	1.00
Conservation Easement District Fund	2.00	2.00	2.00	2.00
Fire and Rescue Tax Levy Fund	83.00	84.00	114.00	123.00
Fleet Maintenance Fund	15.00	15.00	16.00	16.00
<u>Landfill Enterprise Fund</u>	<u>25.50</u>	<u>25.50</u>	<u>25.50</u>	<u>25.50</u>
Subtotal, Other Funds	129.50	130.50	161.50	170.50
County Total	693.47	703.46	742.46	754.46
School Division	1,819.08	1,900.84	1,899.88	1,900.88
Total FTE	2,512.55	2,604.30	2,642.34	2,655.34

¹FY 2019 Adopted Budget includes additional school security personnel. The implementation plan for this program was determined after the adoption of the budget and will be fully implemented as part of the FY 2020 budget cycle.

County Organizational Chart

