



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

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

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TO: The Citizens of Fauquier County and Board of Supervisors

FROM: Paul S. McCulla, County Administrator 

SUBJECT: Fiscal Year 2021-2022 Updated Budget Proposal

At the March 19, 2020 FY 2021 Proposed Budget, Tax Year 2020, and FY 2021-2025 Proposed Capital Improvement Program Public Hearing, the Board of Supervisors directed Staff to submit an updated FY 2021 and FY 2022 budget proposal that included no new tax increases and flat funding to the School Division. In addition, Staff in discussion with the Board of Supervisors believed it to be prudent given economic uncertainty due to the unknown long-term impacts of the COVID-19 pandemic response to review revenue estimates and adjust accordingly for the potential of a long-term economic downturn. As such, the FY 2021 and FY 2022 proposed budgets are hereby resubmitted with the following major updates from the February 28, 2020 proposal submitted to the Board of Supervisors.

This revised budget proposal is a significantly reduced budget in response to the economic concerns. As part of this budget proposal, Staff recommends the Board of Supervisors, while slated to adopt the final budget plans for FY 2021 and 2022 on Thursday, March 26, 2020 and Tax Year 2020 tax rates, appropriate the FY 2021 budget on a quarterly basis to allow for the County government to be agile in our delivery of program and services in response to COVID-19 and how that may continue to impact the local, regional, and national economy. In addition, we continue to implement proactive changes to our internal and external service delivery of County government.

Tax Bill Impacts

The resubmitted budget includes no tax rate increases, and maintains all tax rates at their Tax Year 2019 levels. As such, the annual tax bill for based on the average residential assessment from the 2018 reassessment of \$378,000 will be maintained at \$3,770.96 including the County-wide Stormwater Management Fee of \$13.64/year, based on the overall real estate tax rate of \$0.994 per \$100 of assessed value.

Tax Rate Change	Tax Year 2019	Tax Year 2020	Tax Year 2020 Change	Tax Year 2021	Tax Year 2021 Change
Overall Real Estate Tax Rate:	\$0.994	\$0.994	\$ 0.000	\$0.994	\$ 0.000
Real Estate – General	\$0.855	\$0.855	\$ 0.000	\$0.855	\$ 0.000
Real Estate – Fire & Rescue	\$0.133	\$0.133	\$ 0.000	\$0.133	\$ 0.000
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$ 0.000	\$0.006	\$ 0.000

Annual Tax Bill Change	Tax Year 2019	Tax Year 2020	Tax Year 2020 Change	Tax Year 2021	Tax Year 2021 Change
Annual Tax Bill by Assessed Value:	\$0.994	\$0.994	\$ 0.000	\$0.994	\$ 0.000
Per \$100,000 of assessed value	\$994.00	\$994.00	\$ 0.00	\$994.00	\$ 0.00
Average Residential Assessment: \$378,000	\$3,757.32	\$3,757.32	\$ 0.00	\$3,757.32	\$ 0.00

Note: All tax bills also include \$13.64 per parcel fee for the County-wide Stormwater Management Fee, but not included in the above amounts.

Updated Proposed Budget Overview

The FY 2021 and 2022 updated proposed budgets, include only increases that are mandated, previously committed by the BOS in FY 2020, or a contractual increase for programs and services. The updated revenue and expenditures summaries for the General Fund and All Funds, as well as the local tax funding overview are enclosed after the budget commentary overview.

Revenue Updates

Overall revenues have been updated to reflect the potential for an economic downturn based on longer term impacts of the pandemic response on the economy, which could include increased unemployment; a slowdown in consumer spending; and housing market activities. The updated budget revenue proposal is projected to mitigate mid-FY 2021 reductions and significant revisions to the FY 2022 budget plan.

- **Real estate** revenue projections maintain a 1% trend line with no assumption of growth in FY 2022, given we are within the four year reassessment period, outside of the trend. This will need to be revisited when we update during the FY 2022 budget process, when we also begin to receive preliminary analysis of the 2022 reassessment and how it may impact the latter half of the FY 2022 budget.
- **Personal property** projections, in discussions with the Commissioner of the Revenue, are estimated to decline with either limited maintenance of value or reduction in vehicle sales and assets. The assumptions maintain the phase out of incentives, but do not completely eliminate that adjustment since those assets will need to be maintained or replaced for the long-term purposes of the assets. As such the projection assumes a 5% loss in value.
- **Sales tax** has continued to trend up in recent months, however with a long-term downward trend the projections has been updated to reflect a lowered baseline. The updated baseline for FY21 is based on a review of the trend line and monthly average revenue for the last twenty months, in comparison to the 2009/2010 recession trends. As such the projection assumes an 8% reduction of the base average monthly collections.
- **Housing related revenues** – Tax on conveyances and community development building permit revenues has been reduced to reflect a lower number of filings and reduction in building activity on existing properties.

- **Interest Income** – with the drop in interest rates by the Fed and continued sell off in the market, has been reduced not as low as 2010 levels but at reduced levels of similar trends as the previous recession but with the understanding of current cash levels in excess of the amounts in 2009-2010. In addition, the interest income section of the budget is netted against annual market gain/loss accruals which are taken into account in this projection. This reduced interest income across all funds.

Expenditure Updates

These adjustments majorly maintain operating budgets at the FY 2020 adopted budget level, with the exception of those changes that were previously approved and implemented by action of the Board of Supervisors mid-FY 2021, contractual or formulary funding adjustments, or mandated service or program adjustments. An example of a mandated service delivery adjustment, would be an increase of approximately \$520,000 in Social Services budget for mandated foster care and adoption services which is fully offset by federal and state revenues. This adjustment while appearing to be a large increase in the Social Services department budget, also increases revenue by an equal amount of money that is sourced 100% from federal and state revenues and includes no local tax funding.

In addition, department budgets that appear to personnel related increases from FY20 to FY21 are related to allocation of the FY20 adopted budget compensation increase, as well as compression and salary scale adjustments allocated from the Non-departmental budget with a related reduction in that budget.

- **Proposed new positions** – Only the positions specifically approved by the BOS during mid-FY 2020 have been included in the FY 2021 budget. No other new positions have been included in the budget.
- **Compensation, Compression, etc.** – The proposed budgets included **no** form of compensation increase for employees, including the elimination of the second and third year of compression adjustments.
 - *The budget does maintain the annual one-third review or class/compensation adjustment funding, but these monies will not be allocated at the start of the year. We will maintain these monies as a hedge against additional revenue reductions. This is similar to actions taken during 2010.*
- **Benefits** – the General Fund and related funds of the County government include the mandated VRS retirement benefit employer contribution increases, a 4% increase in health insurance costs, but does fund the employee portion of the health insurance increase. This is similar to actions taken during 2010, when compensation increases were held the County funded the health insurance increases for staff to at least maintain current compensation. This equates to approximately \$40,000, to cover the employee contribution.
- **Operational enhancement** – Department enhancements are limited to those items that were contractual in nature or a mandated adjustment.
- **Public safety staffing** – No new positions have been included for either DFREM or the Sheriff's Office.
- **Contributions** – All contributions are held to the FY 2020 adopted level, with the exception of entities like Community Services Board, Regional Commission, Health Department, that are funded under a formulary agreement. In addition, no new entities were funded in the updated budget proposal.

- **Asset Replacement** – The budget includes no increases other than those contractual increases impacting specific funding programs. In FY 2022, there are two funding items included that are one-time in nature:
 - **Registrar** – mandated replacement of voting machines estimated at \$308,000
 - **DFREM/VFRA** – new round of ambulance replacement, estimated at \$894k, which is intended to be funded out of Fire and Rescue Levy fund balance or capital reserve. The related central supply adjustment for those stations is included in the Fire and Rescue Levy budget.

Capital Improvement Program Fund and Debt Service Fund

The updated Capital Improvement Plan (CIP) significantly reduced the projects programmed within FY 2021 and FY 2022, outside of those programs that are annual, recurring allocation for Parks and Recreation, Environmental Services, and hydrogeological studies which combined totals \$450,000.

- **Cedar Lee Middle School** – the budget continues to maintain the project and fund the related debt service of approximately \$1 million in FY 2022. However, the incorporation of this project did necessitate the following:
 - **Broadband** in FY 2022, the final year under the plan, was pushed out to FY 2023 to reallocate the cash funding portion of FY22 (\$825k) towards the debt service for Cedar Lee in that year. The Board of Supervisors could move the Broadband back into FY 2022, with the assumption of no cash funding in that year or debt service payment impacts. The project has already met its 10% cash funding requirement.
 - **Alternate funding option** - If the BOS would want to maintain both Cedar Lee and the Broadband allocation with cash funding in FY 2022, it would be the equivalent of a one-cent tax increase.
- **Taylor Middle School** – maintains in FY 2023 design and FY 2024 construction.
- **Central Sports Complex Phase Two and Rappahannock Station** – both of these projects have been moved out to FY 2023.
- **VFRA/DFREM Station projects** – All projects moved out, with Bealeton design beginning in FY 2023.
- **Central Library** – Incorporates the 50/50 split concept with first allocation of funding in FY 2023 for design services and permitting. Construction FY 2024.
- **Courthouse Renovations** – Assumes no costs until FY 2023.
- **Debt Service** – Assumes no new debt issuances outside of Cedar Lee Middle and Landfill related projects with debt service before FY 2023.

School Division

The FY 2021 and 2022 revised budget proposal provides level funding for the School Division local transfer allocation from the General Fund to the School Division Operating Fund, to the FY 2020 adopted budget amount of \$93,091,478.

FY 2021-2022 Proposed Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2020 Adopted</u>	<u>FY 2021 Proposed</u>	<u>FY 2020-21 Change (\$)</u>	<u>FY 2020-21 Change (%)</u>	<u>FY 2022 Proposed</u>	<u>FY 2021-22 Change (\$)</u>	<u>FY 2021-22 Change (%)</u>
<u>General Government</u>							
Board of Supervisors	\$ 293,621	\$ 296,300	\$ 2,679	0.91%	\$ 296,777	\$ 477	0.16%
Commissioner of the Revenue	1,666,013	1,709,428	43,415	2.61%	1,719,922	10,494	0.61%
County Administration	986,538	1,023,348	36,810	3.73%	1,027,678	4,330	0.42%
County Attorney	817,183	887,911	70,728	8.66%	891,355	3,444	0.39%
Finance	1,540,694	1,629,481	88,787	5.76%	1,637,068	7,587	0.47%
Geographic Info Systems	366,019	348,304	(17,715)	-4.84%	350,212	1,908	0.55%
Human Resources	3,014,078	3,252,848	238,770	7.92%	3,345,296	92,448	2.84%
Independent Auditor	210,895	189,375	(21,520)	-10.20%	196,410	7,035	3.71%
Information Technology	4,178,679	4,372,546	193,867	4.64%	4,405,520	32,974	0.75%
Management & Budget	593,307	615,960	22,653	3.82%	618,345	2,385	0.39%
Registrar	483,047	493,359	10,312	2.13%	494,790	1,431	0.29%
<u>Treasurer</u>	<u>1,386,926</u>	<u>1,428,617</u>	<u>41,691</u>	<u>3.01%</u>	<u>1,436,249</u>	<u>7,632</u>	<u>0.53%</u>
Subtotal, Gen Government	\$ 15,537,000	\$ 16,247,477	\$ 710,477	4.57%	\$ 16,419,622	\$ 172,145	1.06%
<u>Judicial Administration</u>							
Adult Court Services	\$ 1,027,856	\$ 1,088,485	\$ 60,629	5.90%	\$ 1,094,279	\$ 5,794	0.53%
Circuit Court	140,382	142,363	1,981	1.41%	143,340	977	0.69%
Clerk of the Circuit Court	1,302,257	1,379,666	77,409	5.94%	1,387,576	7,910	0.57%
Commissioner of Accounts	15,600	15,600	-	0.00%	15,600	-	0.00%
Commonwealth's Attorney	1,611,787	1,666,431	54,644	3.39%	1,674,176	7,745	0.46%
General District Court	32,700	32,700	-	0.00%	32,700	-	0.00%
Juv & Dom Relations Court	17,726	17,726	-	0.00%	17,726	-	0.00%
Public Defender's Office	-	34,467	34,467	n/a	34,467	-	0.00%
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.00%</u>	<u>87,773</u>	<u>-</u>	<u>0.00%</u>
Subtotal, Judicial Admin	\$ 4,236,081	\$ 4,465,211	\$ 229,130	5.41%	\$ 4,487,637	\$ 22,426	0.50%
<u>Public Safety</u>							
Juvenile Detention & Probation	\$ 309,532	\$ 309,532	\$ -	0.00%	\$ 309,532	\$ -	0.00%
<u>Sheriff's Office</u>	<u>21,126,612</u>	<u>22,016,944</u>	<u>890,332</u>	<u>4.21%</u>	<u>22,144,211</u>	<u>127,267</u>	<u>0.58%</u>
Subtotal, Public Safety	\$ 21,436,144	\$ 22,326,476	\$ 890,332	4.15%	\$ 22,453,743	\$ 127,267	0.57%
<u>Public Works</u>							
Env Services (Conv Sites) ¹	\$ 2,780,204	\$ -	\$ (2,780,204)	-100.00%	\$ -	\$ -	0.00%
<u>General Services</u>	<u>5,510,630</u>	<u>5,654,654</u>	<u>144,024</u>	<u>2.61%</u>	<u>5,690,024</u>	<u>35,370</u>	<u>0.63%</u>
Subtotal, Public Works	\$ 8,290,834	\$ 5,654,654	\$ (2,636,180)	-31.80%	\$ 5,690,024	\$ 35,370	0.63%

FY 2021-2022 Proposed Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2020 Adopted</u>	<u>FY 2021 Proposed</u>	<u>FY 2020-21 Change (\$)</u>	<u>FY 2020-21 Change (%)</u>	<u>FY 2022 Proposed</u>	<u>FY 2021-22 Change (\$)</u>	<u>FY 2021-22 Change (%)</u>
<u>Health & Welfare</u>							
Community Services Board	\$ 489,482	\$ 619,438	\$ 129,956	26.55%	\$ 791,431	\$ 171,993	27.77%
Public Health	616,995	627,086	10,091	1.64%	638,750	11,664	1.86%
<u>Social Services</u>	<u>11,808,393</u>	<u>12,528,727</u>	<u>720,334</u>	<u>6.35%</u>	<u>12,578,629</u>	<u>49,902</u>	<u>0.40%</u>
Subtotal, Health & Welfare	\$ 12,914,870	\$ 13,775,251	\$ 860,381	6.66%	\$ 14,008,810	\$ 233,559	1.70%
<u>Culture</u>							
Library	\$ 2,555,601	\$ 2,652,583	\$ 96,982	3.85%	\$ 2,664,074	\$ 11,491	0.43%
Lord Fairfax Comm College	75,197	77,475	2,278	3.23%	77,475	-	0.00%
<u>Parks & Recreation</u>	<u>4,259,050</u>	<u>4,479,247</u>	<u>220,197</u>	<u>5.30%</u>	<u>4,495,662</u>	<u>16,415</u>	<u>0.37%</u>
Subtotal, Culture	\$ 6,889,848	\$ 7,209,305	\$ 319,457	4.64%	\$ 7,237,211	\$ 27,906	0.39%
<u>Community Development</u>							
Agriculture Development	\$ 71,647	\$ 73,631	\$ 1,984	2.90%	\$ 73,789	\$ 158	0.21%
Community Development	3,796,807	3,817,836	21,029	0.56%	3,838,250	20,414	0.53%
Contributions	1,095,202	1,090,412	(4,790)	-0.44%	1,093,017	2,605	0.24%
Cooperative Extension	162,418	219,464	57,046	35.35%	228,106	8,642	3.94%
Economic Development	917,728	930,184	12,456	1.37%	938,971	8,787	0.94%
John Marshall SWCD	162,346	178,471	16,125	10.06%	178,471	-	0.00%
<u>Planning Commission/BZA</u>	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.00%</u>	<u>151,631</u>	<u>-</u>	<u>0.00%</u>
Subtotal, Comm Develop	\$ 6,357,779	\$ 6,461,629	\$ 103,850	1.63%	\$ 6,502,235	\$ 40,606	0.63%
<u>Non-Departmental</u>	<u>\$ 3,346,203</u>	<u>\$ 1,722,944</u>	<u>\$ (1,623,259)</u>	<u>-48.51%</u>	<u>\$ 1,722,944</u>	<u>\$ -</u>	<u>0.00%</u>
Subtotal, Non-Departmental	\$ 3,346,203	\$ 1,722,944	\$ (1,623,259)	-48.51%	\$ 1,722,944	\$ -	0.00%
<u>Transfers</u>							
Airport Fund	\$ 16,000	\$ 16,225	\$ 225	1.41%	\$ 17,656	\$ 1,431	8.82%
Capital Improvement Fund	2,122,725	1,255,331	(867,394)	-40.86%	450,000	(805,331)	-64.15%
County Asset Replacement Fund	1,637,532	1,690,410	52,878	3.23%	2,026,665	336,255	19.89%
Debt Service Fund	12,190,559	11,628,777	(561,782)	-4.61%	12,416,950	788,173	6.78%
Environmental Services Fund	1,181,419	5,642,421	4,461,002	377.60%	5,610,383	(32,038)	-0.57%
School Division Operating	93,091,478	93,091,478	-	0.00%	93,091,478	-	0.00%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>
Subtotal, Transfers	\$ 110,339,713	\$ 113,424,642	\$ 3,084,929	2.80%	\$ 113,713,132	\$ 288,490	0.25%
Total, General Fund	\$ 189,348,472	\$ 191,287,589	\$ 1,939,117	1.02%	\$ 192,235,358	\$ 947,769	0.50%

FY 2021-2022 Proposed Expenditures by Fund

	FY 2020	FY 2021	FY2020-21	FY 2020-21	FY 2022	FY2021-22	FY 2021-22
General Fund	Adopted	Proposed	Change(\$)	Change (%)	Proposed	Change(\$)	Change (%)
General Government	\$ 15,537,000	\$ 16,247,477	\$ 710,477	4.57%	\$ 16,419,622	\$ 172,145	1.06%
Judicial Administration	4,236,081	4,465,211	229,130	5.41%	4,487,637	22,426	0.50%
Public Safety	21,436,144	22,326,476	890,332	4.15%	22,453,743	127,267	0.57%
Public Works	8,290,834	5,654,654	(2,636,180)	-31.80%	5,690,024	35,370	0.63%
Health & Welfare	12,914,870	13,775,251	860,381	6.66%	14,008,810	233,559	1.70%
Culture	6,889,848	7,209,305	319,457	4.64%	7,237,211	27,906	0.39%
Community Development	6,357,779	6,461,629	103,850	1.63%	6,502,235	40,606	0.63%
Non-Departmental	3,346,203	1,722,944	(1,623,259)	-48.51%	1,722,944	-	0.00%
Local Transfers							
Airport Fund	\$ 16,000	\$ 16,225	\$ 225	1.41%	\$ 17,656	\$ 1,431	8.82%
Capital Improvement Fund	2,122,725	1,255,331	(867,394)	-40.86%	450,000	(805,331)	-64.15%
County Asset Replacement Fund	1,637,532	1,690,410	52,878	3.23%	2,026,665	336,255	19.89%
Debt Service Fund	12,190,559	11,628,777	(561,782)	-4.61%	12,416,950	788,173	6.78%
Environmental Services Fund	1,181,419	5,642,421	4,461,002	377.60%	5,610,383	(32,038)	-0.57%
School Division Operating	93,091,478	93,091,478	-	0.00%	93,091,478	-	0.00%
Utility Fund	100,000	100,000	-	0.00%	100,000	-	0.00%
Total Local Transfers	110,339,713	113,424,642	3,084,929	2.80%	113,713,132	288,490	0.25%
General Fund Total	\$ 189,348,472	\$ 191,287,589	\$ 1,939,117	1.02%	\$ 192,235,358	\$ 947,769	0.50%
School Division Funds							
School Division Operating Fund	\$ 148,285,310	\$ 151,996,708	\$ 3,711,398	2.50%	\$ 152,544,679	\$ 547,971	0.36%
School Nutrition Fund	5,786,346	6,140,346	354,000	6.12%	6,427,289	286,943	4.67%
School Textbook Fund	1,102,757	1,170,784	68,027	6.17%	1,170,784	-	0.00%
School Asset Replacement Fund	3,709,535	4,357,031	647,496	17.45%	4,632,031	275,000	6.31%
Regional Governor's School Fund	1,695,849	1,699,879	4,030	0.24%	1,705,592	5,713	0.34%
School Division Funds Total	\$ 160,579,797	\$ 165,364,748	\$ 4,784,951	2.98%	\$ 166,480,375	\$ 1,115,627	0.67%
Other Funds							
Airport Fund	\$ 732,851	\$ 738,019	\$ 5,168	0.71%	\$ 739,450	\$ 1,431	0.19%
Ambulance Revenue Recovery Fund	1,482,055	1,527,015	44,960	3.03%	1,570,305	43,290	2.83%
Capital Improvement Fund	8,122,725	21,991,700	13,868,975	170.74%	4,440,830	(17,550,870)	-79.81%
Conservation Easement	871,758	875,290	3,532	0.41%	880,009	4,719	0.54%
County Asset Replacement Fund	1,875,092	1,719,410	(155,682)	-8.30%	3,071,850	1,352,440	78.66%
Debt Service Fund	13,116,310	13,255,795	139,485	1.06%	14,039,165	783,370	5.91%
Environmental Services Fund	6,250,625	8,159,696	1,909,071	30.54%	8,294,010	134,314	1.65%
Fire and Rescue Levy Fund	19,547,247	18,894,137	(653,110)	-3.34%	19,896,376	1,002,239	5.30%
Fleet Maintenance Fund	3,517,988	3,533,461	15,473	0.44%	3,542,853	9,392	0.27%
Health Insurance Fund	35,545,564	35,798,972	253,408	0.71%	37,202,374	1,403,402	3.92%
Other Funds Total	\$ 91,062,215	\$ 106,493,495	\$ 15,431,280	16.95%	\$ 93,677,222	\$ (12,816,273)	-12.03%
Total All Funds	\$ 440,990,484	\$ 463,145,832	\$ 22,155,348	5.02%	\$ 452,392,955	\$ (10,752,877)	-2.32%
Less Transfers	\$ (110,239,713)	\$ (114,134,466)	\$ (3,894,753)	3.53%	\$ (114,419,863)	\$ (285,397)	0.25%
Total Appropriations	\$ 330,750,771	\$ 349,011,366	\$ 18,260,595	5.52%	\$ 337,973,092	\$ (11,038,274)	-3.16%

FY 2021-2022 Proposed Revenue by Fund

General Fund	FY 2020 Adopted	FY 2021 Proposed	FY 2020-21 Change(\$)	FY 2020-21 Change (%)	FY 2022 Proposed	FY 2021-22 Change(\$)	FY 2021-22 Change (%)
General Property Taxes	\$ 135,794,188	\$ 137,696,854	\$ 1,902,666	1.38%	\$ 138,619,846	\$ 922,992	0.67%
Other Local Taxes	17,095,328	16,412,000	(683,328)	-4.16%	16,417,000	5,000	0.03%
Permits, Fees & Licenses	1,420,560	1,339,843	(80,717)	-6.02%	1,335,408	(4,435)	-0.33%
Fines and Forfeitures	503,000	511,000	8,000	1.57%	511,000	-	0.00%
Use of Money & Property	786,936	786,101	(835)	-0.11%	791,721	5,620	0.71%
Charges for Services	921,383	919,779	(1,604)	-0.17%	919,779	-	0.00%
Miscellaneous/Recovered Costs	570,845	558,680	(12,165)	-2.18%	568,580	9,900	1.74%
State Revenue	27,901,570	28,346,892	445,322	1.57%	28,346,878	(14)	0.00%
Federal Revenue	2,889,443	3,251,221	361,778	11.13%	3,259,927	8,706	0.27%
Intergovernmental Revenue	477,522	477,522	-	0.00%	477,522	-	0.00%
Use of Fund Balance	987,697	987,697	-	0.00%	987,697	-	0.00%
General Fund Total	\$ 189,348,472	\$ 191,287,589	\$ 1,939,117	1.01%	\$ 192,235,358	\$ 947,769	0.49%
School Division Funds							
School Division Operating Fund	\$ 148,285,310	\$ 151,996,708	\$ 3,711,398	2.44%	\$ 152,544,679	\$ 547,971	0.36%
School Nutrition Fund	5,786,346	6,140,346	354,000	5.77%	6,427,289	286,943	4.46%
School Textbook Fund	1,102,757	1,170,784	68,027	5.81%	1,170,784	-	0.00%
School Asset Replacement Fund	3,709,535	4,357,031	647,496	14.86%	4,632,031	275,000	5.94%
Regional Governor's School Fund	1,695,849	1,699,879	4,030	0.24%	1,705,592	5,713	0.33%
School Division Funds Total	\$ 160,579,797	\$ 165,364,748	\$ 4,784,951	2.89%	\$ 166,480,375	\$ 1,115,627	0.67%
Other Funds							
Airport Fund	\$ 732,851	\$ 738,019	\$ 5,168	0.70%	\$ 739,450	\$ 1,431	0.19%
Ambulance Revenue Recovery Fund	1,482,055	1,527,015	44,960	2.94%	1,570,305	43,290	2.76%
Capital Improvement Fund	8,122,725	21,991,700	13,868,975	63.06%	4,440,830	(17,550,870)	-395.22%
Conservation Easement Service District Fund	871,758	875,290	3,532	0.40%	880,009	4,719	0.54%
County Asset Replacement Fund	1,875,092	1,719,410	(155,682)	-9.05%	3,071,850	1,352,440	44.03%
Debt Service Fund	13,116,310	13,255,795	139,485	1.05%	14,039,165	783,370	5.58%
Environmental Services Fund	6,250,625	8,159,696	1,909,071	23.40%	8,294,010	134,314	1.62%
Fire and Rescue Levy Fund	19,547,247	18,894,137	(653,110)	-3.46%	19,896,376	1,002,239	5.04%
Fleet Maintenance Fund	3,517,988	3,533,461	15,473	0.44%	3,542,853	9,392	0.27%
Health Insurance Fund	35,545,564	35,798,972	253,408	0.71%	37,202,374	1,403,402	3.77%
Other Funds Total	\$ 91,062,215	\$ 106,493,495	\$ 15,431,280	14.49%	\$ 93,677,222	\$ (12,816,273)	-13.68%
Total All Funds	\$ 440,990,484	\$ 463,145,832	\$ 22,155,348	5.02%	\$ 452,392,955	\$ (10,752,877)	-2.32%
Less Transfers	(110,239,713)	(114,134,466)	(3,894,753)	3.53%	(114,419,863)	(285,397)	0.25%
Total Appropriations	\$ 330,750,771	\$ 349,011,366	\$ 18,260,595	5.52%	\$ 337,973,092	\$ (11,038,274)	-3.16%

FY 2021 Proposed Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2021 Expenditures</u>	<u>FY 2021 Revenue</u>	<u>FY 2021 Net Local Funding</u>	<u>% of Total Local Funding</u>
General Fund Supported Programs				
<u>County Operational Funding</u>				
General Government	\$ 14,862,323	\$ 1,195,395	\$ 13,666,928	7.95%
Community/Ag/Econ Devo	5,471,217	1,354,485	4,116,732	2.39%
Contributory Agencies	2,360,411	4,000	2,356,411	1.37%
General Services	1,696,396	74,370	1,622,026	0.94%
Judicial Administration	4,465,211	3,452,674	1,012,537	0.59%
Library	2,652,583	254,399	2,398,184	1.39%
Parks and Recreation	4,479,247	497,737	3,981,510	2.32%
Sheriff's Office	22,016,944	5,422,984	16,593,960	9.65%
Social Services	9,219,329	6,044,452	3,174,877	1.85%
Airport Fund	738,019	721,794	16,225	0.01%
Env Services Fund	8,159,696	2,517,275	5,642,421	3.28%
Subtotal, Government Operations	\$ 76,121,376	\$ 21,539,565	\$ 54,581,811	31.74%
<u>Asset Replacement Fund</u>				
Environmental Services	\$ 195,000	\$ -	\$ 195,000	0.11%
Government Wide Services	774,000	-	774,000	0.45%
Judicial Administration	29,000	29,000	-	0.00%
Parks and Recreation	150,000	-	150,000	0.09%
Sheriff's Office	571,410	-	571,410	0.33%
Subtotal, County Asset Replacement	\$ 1,719,410	\$ 29,000	\$ 1,690,410	0.98%
<u>Capital Improvement Fund</u>				
Environmental Services	\$ 50,000	\$ -	\$ 50,000	0.03%
Parks and Recreation	200,000	-	200,000	0.12%
Utilities/Infrastructure	4,200,000	3,817,139	382,861	0.22%
Subtotal, County Capital Improvement	\$ 4,450,000	\$ 3,817,139	\$ 632,861	0.37%
<u>Debt Service Fund</u>				
Parks and Recreation	\$ 646,166	\$ -	\$ 646,166	0.38%
Fire and Rescue Services	891,854	-	891,854	0.52%
Sheriff's Office	848,267	-	848,267	0.49%
Utilities/Infrastructure	1,033,809	-	1,033,809	0.60%
Subtotal, County Debt Service	\$ 3,420,096	\$ -	\$ 3,420,096	1.99%
Subtotal, General Fund Support-County	\$ 84,937,598	\$ 25,385,704	\$ 59,551,894	34.63%
Subtotal, Fire and Rescue Levy Support	\$ 773,284	\$ -	\$ 773,284	0.45%

FY 2021 Proposed Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2021 Expenditures</u>	<u>FY 2021 Revenue</u>	<u>FY 2021 Net Local Funding</u>	<u>% of Total Local Funding</u>
<u>School Division</u>				
School Division Operating Fund	\$ 151,996,708	\$ 58,905,230	\$ 93,091,478	54.1%
School Division Share Consolidated Services	10,739,286	2,187,765	8,551,521	4.97%
School Nutrition Fund	6,140,346	6,140,346	-	0.00%
School Textbook Fund	1,170,784	1,170,784	-	0.00%
Regional Governor's School Fund	1,699,879	1,699,879	-	0.00%
School Asset Replacement Fund	4,357,031	4,357,031	-	0.00%
Capital Improvements	17,541,700	15,748,200	1,793,500	1.04%
Debt Service	9,835,699	853,732	8,981,967	5.22%
Subtotal, General Fund Support-Schools	\$ 203,481,433	\$ 91,062,967	\$ 112,418,466	65.37%
Total, General Fund Support	\$ 288,419,031	\$ 116,448,671	\$ 171,970,360	90.50%
<u>Internal Service Funds</u>				
Fleet Maintenance Fund	\$ 3,533,461	\$ 3,533,461	\$ -	0.00%
Health Insurance Fund	35,798,972	35,762,972	36,000	0.02%
Subtotal, Internal Service Funds	\$ 39,332,433	\$ 39,296,433	\$ 36,000	0.02%
<u>Special Revenue Funds</u>				
Fire and Rescue Levy Fund	\$ 18,084,313	\$ 1,605,264	\$ 16,479,049	8.67%
Conservation Easement	875,290	115,000	760,290	0.40%
Ambulance Revenue Recovery Fund	1,527,015	1,527,015	-	0.00%
Subtotal, Special Revenue Funds	\$ 20,486,618	\$ 3,247,279	\$ 17,239,339	9.07%
Total Appropriations	\$ 349,011,366	\$ 158,992,383	\$ 190,018,983	100.00%

FY 2022 Proposed Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2022 Expenditures</u>	<u>FY 2022 Revenue</u>	<u>FY 2022 Net Local Funding</u>	<u>% of Total Local Funding</u>
General Fund Supported Programs				
<u>County Operational Funding</u>				
General Government	\$ 14,964,442	\$ 1,267,552	\$ 13,696,890	7.96%
Community/Ag/Econ Devo	5,509,218	1,360,105	4,149,113	2.41%
Contributory Agencies	2,546,673	4,000	2,542,673	1.48%
General Services	1,707,007	74,370	1,632,637	0.95%
Judicial Administration	4,487,637	3,463,017	1,024,620	0.60%
Library	2,664,074	254,399	2,409,675	1.40%
Parks and Recreation	4,495,662	497,737	3,997,925	2.32%
Sheriff's Office	22,144,211	5,346,638	16,797,573	9.77%
Social Services	9,268,897	6,053,158	3,215,739	1.87%
Airport Fund	739,450	721,794	17,656	0.01%
Env Services Fund	8,294,010	2,683,627	5,610,383	3.26%
Subtotal, Government Operations	\$ 76,821,281	\$ 21,726,397	\$ 55,094,884	90.97%
<u>Asset Replacement Fund</u>				
Environmental Services	\$ 225,000	\$ -	\$ 225,000	0.13%
Fire and Rescue Services	893,637	893,637	-	0.00%
Government Wide Services	1,080,255	-	1,080,255	0.63%
Judicial Administration	29,000	29,000	-	0.00%
Parks and Recreation	150,000	-	150,000	0.09%
Sheriff's Office	693,958	122,548	571,410	0.33%
Subtotal, County Asset Replacement	\$ 3,071,850	\$ 1,045,185	\$ 2,026,665	3.35%
<u>Capital Improvement Fund</u>				
Environmental Services	\$ 50,000	\$ -	\$ 50,000	0.03%
Parks and Recreation	200,000	-	200,000	0.12%
Utilities/Infrastructure	200,000	-	200,000	0.12%
Subtotal, County Capital Improvement	\$ 450,000	\$ -	\$ 450,000	0.74%
<u>Debt Service Fund</u>				
Parks and Recreation	\$ 646,175	\$ -	\$ 646,175	0.38%
Environmental Services	620,549	-	620,549	0.36%
Fire and Rescue Services	857,687	-	857,687	0.50%
Sheriff's Office	848,268	-	848,268	0.49%
Utilities/Infrastructure	789,237	-	789,237	0.46%
Subtotal, County Debt Service	\$ 3,761,916	\$ -	\$ 3,761,916	6.21%
Subtotal, General Fund Support-County	\$ 82,440,679	\$ 21,877,945	\$ 60,562,734	31.85%
Subtotal, Fire and Rescue Levy Support	\$ 1,664,368	\$ 893,637	\$ 770,731	0.45%

FY 2022 Proposed Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2022 Expenditures</u>	<u>FY 2022 Revenue</u>	<u>FY 2022 Net Local Funding</u>	<u>% of Total Local Funding</u>
<u>School Division</u>				
School Division Operating Fund	\$ 152,544,679	\$ 59,453,201	\$ 93,091,478	54.1%
School Division Share Consolidated Services	10,834,403	2,187,765	8,646,638	5.03%
School Nutrition Fund	6,427,289	6,427,289	-	0.00%
School Textbook Fund	1,170,784	1,170,784	-	0.00%
Regional Governor's School Fund	1,705,592	1,705,592	-	0.00%
School Asset Replacement Fund	4,632,031	4,632,031	-	0.00%
Capital Improvements	3,990,830	3,990,830	-	0.00%
Debt Service	<u>10,277,248</u>	<u>851,483</u>	<u>9,425,765</u>	<u>5.48%</u>
Subtotal, General Fund Support-Schools	<u>\$ 191,582,856</u>	<u>\$ 80,418,975</u>	<u>\$ 111,163,881</u>	<u>64.73%</u>
Total, General Fund Support	<u>\$ 274,023,535</u>	<u>\$ 102,296,920</u>	<u>\$ 171,726,615</u>	<u>90.31%</u>
<u>Internal Service Funds</u>				
Fleet Maintenance Fund	\$ 3,542,853	\$ 3,542,853	\$ -	0.00%
Health Insurance Fund	<u>37,202,376</u>	<u>37,166,376</u>	<u>36,000</u>	<u>0.02%</u>
Subtotal, Internal Service Funds	<u>\$ 40,745,229</u>	<u>\$ 40,709,229</u>	<u>\$ 36,000</u>	<u>0.02%</u>
<u>Special Revenue Funds</u>				
Fire and Rescue Levy Fund	\$ 19,089,646	\$ 2,229,956	\$ 16,859,690	8.87%
Conservation Easement	880,009	115,000	765,009	0.40%
Ambulance Revenue Recovery Fund	<u>1,570,305</u>	<u>1,570,305</u>	<u>-</u>	<u>0.00%</u>
Subtotal, Special Revenue Funds	<u>\$ 21,539,960</u>	<u>\$ 3,915,261</u>	<u>\$ 17,624,699</u>	<u>9.27%</u>
Total Appropriations	<u>\$ 337,973,092</u>	<u>\$ 147,815,047</u>	<u>\$ 190,158,045</u>	<u>100.00%</u>

Total County Personnel Adjustments

The following provides an overview of all adjustments to County permanent positions since the adoption of the FY 2020 Adopted Budget, elimination of 2.00 FTEs in the FY 2021 Proposed Budget, and no changes in the FY 2022 Proposed Budget.

<u>Department</u>	<u>Adjustment</u>	<u>FTE Change</u>
<u>Mid-FY 2020 Adjustments</u>		
Cooperative Extension	Establish 4-H Youth Development Educator	0.57
County Attorney	Establish a PTP Investigator	0.53
Commonwealth's Attorney	Combine (2) part-time Victim Witness Coordinator	(0.07)
Community Development	Adjust (1) Zoning Inspector 20 to 37.5 hours	0.47
Information Technology	Adjust (1) AV/Media Tech 20 to 25 hours	0.14
<u>Fire, Rescue and Emergency Management</u>	<u>Establish Public Safety Technical Program Manager</u>	<u>1.00</u>
<u>Subtotal, Mid-FY 2020 Adjustments</u>		<u>2.64</u>
<u>FY 2021 Proposed Budget Adjustments</u>		
Community Development	Eliminate (1) Assistant Director	(1.00)
<u>Parks and Recreation</u>	<u>Eliminate (1) Crew Chief</u>	<u>(1.00)</u>
Subtotal, FY 2021 Proposed Budget Adjustments		(2.00)
<u>FY 2022 Proposed Budget Adjustments</u>		
Subtotal, FY 2022 Proposed Budget Adjustments		0.00
Subtotal, FY 2021-FY 2022 Proposed Budget Adjustments		(2.00)
Total Overall Personnel Adjustments, FY 2021-FY2022 Proposed Budget		<u>0.64</u>

FY 2021 - FY 2022 Proposed Budget - FTE History

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
<u>General Government</u>					
Board of Supervisors	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue	22.00	22.00	22.00	22.00	22.00
County Administration	8.00	8.00	8.00	8.00	8.00
County Attorney	6.00	6.00	6.00	6.53	6.53
Finance	18.00	18.00	18.00	18.00	18.00
Geographic Information Systems	4.00	4.00	4.00	4.00	4.00
Human Resources	18.00	18.00	18.00	18.00	18.00
Independent Auditor	0.00	0.00	0.00	0.00	0.00
Information Technology	22.53	22.53	23.53	23.67	23.67
Management & Budget	4.00	5.00	5.00	5.00	5.00
Registrar	3.00	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>	<u>16.00</u>
Subtotal, General Government	122.53	123.53	124.53	125.20	125.20
<u>Judicial Administration</u>					
Adult Court Services	12.00	12.00	12.00	12.00	12.00
Circuit Court	1.00	1.00	1.00	1.00	1.00
Clerk of Circuit Court	16.04	16.04	16.04	16.04	16.04
Commissioner of Accounts	0.00	0.00	0.00	0.00	0.00
Commonwealth's Attorney	16.07	16.07	16.07	16.00	16.00
General District Court	0.00	0.00	0.00	0.00	0.00
Juv. & Domestic Relations Court	0.00	0.00	0.00	0.00	0.00
Magistrates	0.00	0.00	0.00	0.00	0.00
<u>Public Defender's Office</u>	<u>0.00</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	45.04	45.04
<u>Public Safety</u>					
Juvenile Detention & Probation	0.00	0.00	0.00	0.00	0.00
<u>Sheriff</u>	<u>181.50</u>	<u>184.50</u>	<u>185.50</u>	<u>185.50</u>	<u>185.50</u>
Subtotal, Public Safety	181.50	184.50	185.50	185.50	185.50
<u>Public Works</u>					
<u>General Services²</u>	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>
Subtotal, Public Works	53.00	54.00	54.00	54.00	54.00
<u>Health and Welfare</u>					
Community Services Board	0.00	0.00	0.00	0.00	0.00
Public Health	0.00	0.00	0.00	0.00	0.00
<u>Social Services</u>	<u>48.53</u>	<u>58.53</u>	<u>59.53</u>	<u>59.53</u>	<u>59.53</u>
Subtotal, Health and Welfare	48.53	58.53	59.53	59.53	59.53

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
<u>Culture</u>					
Library	34.31	34.31	34.31	34.31	34.31
Lord Fairfax Community College	0.00	0.00	0.00	0.00	0.00
<u>Parks & Recreation</u>	<u>30.85</u>	<u>30.85</u>	<u>30.85</u>	<u>29.85</u>	<u>29.85</u>
Subtotal, Culture	65.16	65.16	65.16	64.16	64.16
<u>Community Development</u>					
Agricultural Development ¹	1.00	1.00	1.00	1.00	1.00
Community Development	40.53	40.53	40.53	40.00	40.00
Contributions	0.00	0.00	0.00	0.00	0.00
Cooperative Extension	0.43	0.43	0.43	1.00	1.00
Economic Development	3.67	3.67	3.67	3.67	3.67
John Marshall Soil & Water Cons. District	0.00	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>	<u>0.00</u>
Subtotal, Community Development	45.63	45.63	45.63	45.67	45.67
<u>Non-Departmental</u>					
<u>Non-Departmental</u>	<u>0.00</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	0.00
<u>Other Funds</u>					
Airport Fund	3.00	3.00	3.00	3.00	3.00
Ambulance Revenue Fund	1.00	1.00	1.00	1.00	1.00
Conservation Easement District Fund ¹	2.00	2.00	2.00	2.00	2.00
Environmental Services Fund ²	37.00	37.00	37.00	37.00	37.00
Fire and Rescue Tax Levy Fund	84.00	114.00	123.00	124.00	124.00
<u>Fleet Maintenance Fund</u>	<u>15.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
Subtotal, Other Funds	142.00	173.00	182.00	183.00	183.00
County Total	703.46	749.46	761.46	762.10	762.10
School Division	1,831.00	1,890.66	1,900.88	1,900.88	1,900.88
Total FTE	2,534.46	2,640.12	2,662.34	2,662.98	2,662.98

¹ Funding for one position is shared by the General Fund (33%) and the Conservation Easement Service District Fund (67%).

² Funding for one position is shared by the General Fund (50%) and the Environmental Services Fund (50%).

