

RESOLUTION

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2021 BUDGET, ADOPT THE FISCAL YEAR 2022 FISCAL PLAN, ADOPT THE TAX RATES FOR CALENDAR YEAR 2020, AND ADOPT THE FISCAL YEAR 2021-2025 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors (the Board of Supervisors or the Board) to approve and control the County's fiscal plan for Fiscal Year (FY) 2021; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2020; and

WHEREAS, the Board of Supervisors has established an objective to adopt a Capital Improvement Program (CIP) each year; and

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

WHEREAS, on February 28, 2020, the County Administrator submitted the Proposed FY 2021 Budget, Calendar Year 2020 Tax Rates, and the Proposed FY 2021-2025 CIP to the Board of Supervisors; with a subsequent revision of the Proposed budgets on March 24, 2020 in response to the COVID-19 pandemic, with a State declaration of emergency on March 12, 2020; a federal declaration on March 13, 2020; and local declaration on March 17, 2020, which includes a directive from the Board of Supervisors for a no tax increase budget proposal; and

WHEREAS, given economic uncertainty related to the 2020 COVID-19 health emergency, the Board of Supervisors may revisit the County Administrator's FY 2021-2022 proposed budgets, during the FY 2022 budget process for adoption in spring 2021; and

WHEREAS, the Board of Supervisors held work sessions on the proposed budget throughout the month of March 2020; and

WHEREAS, the Board of Supervisors held two budget work sessions on the Proposed Capital Improvement Program; and

WHEREAS, as part of the FY 2020 Adopted Budget process, the Board of Supervisors adopted a resolution in support of the Middle School Renovation/Addition Conceptual Plan for Cedar Lee Middle School and a Central Middle School, later determined to be Taylor Middle School, and the Board of Supervisors continues to be supportive of this plan with the two-phased middle school renovation/expansion plan of Cedar Lee and Taylor Middle Schools to occur as economic conditions allow; and

WHEREAS, the Board of Supervisors received comments on the proposed budget, the proposed tax rates, and the proposed Capital Improvement Program from citizens of Fauquier County at a duly advertised public hearing on March 19, 2020, held virtually due to federal and state mandates limiting, public gatherings to no more than 10 people; and

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

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

WHEREAS, annually the Board of Supervisors authorizes the carryover of fund balance in the Regional Governor's School Fund, Textbook Fund, and Nutrition Fund, as the funds are limited in use to the established purpose of the Funds; and

WHEREAS, annually the Board of Supervisors authorizes the carryover of 50% of fund balance in the General Fund, to the County Capital Reserve, per year-end policy; and

WHEREAS, annually the Board of Supervisors authorizes the carryover of 50% of fund balance in the Fire and Rescue Levy Fund, to the Fire and Rescue Levy Capital Reserve; and

WHEREAS, economic conditions in response or as a result of the COVID-19 pandemic may create the need for enhanced cash flow or reserves, the County Administration deems it prudent and sound financial practice to adopt the FY 2021-2022 budget, FY 2021-2025 Capital Improvement Plan, while appropriating the FY 2021 budget on a quarterly basis; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 26st day of March 2020, that the following tax rates for Calendar Year 2020 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That the following budget totaling \$349,011,366 is, and is hereby, approved effective July 1, 2020, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall Operating Fund budget of \$151,996,708 shall not exceed \$93,091,478 of local funds; and, be it

RESOLVED FURTHER, That the following budgets totaling \$341,973,092 for Fiscal Year 2022 shall be approved as the fiscal plan for FY 2022; and, be it

RESOLVED FURTHER, That while the FY 2021 adopted budget and FY 2020 administrative carryover allocations to FY 2021 will be adopted by this Resolution, the

appropriation of FY 2021 adopted budget will be on a quarterly basis, with FY 2020 administrative carryover allocations to be reviewed and appropriated at the direction of the County Administrator, to allow for the County government to be agile in delivery of program and services in response to COVID-19 and related economic impacts; and be it

RESOLVED FURTHER, That the following FY 2021-2025 Capital Improvement Plan and Asset Replacement Plan, is hereby adopted; and, be it

RESOLVED FURTHER, That the Board of Supervisors maintained the Middle School Renovation/Addition Conceptual Plan, as adopted and amended, in the FY 2021-2025 Capital Improvement Plan as Cedar Lee Middle School and Taylor Middle School projects, and are committed to the implementation of this plan within the plan years, with the understanding that economic conditions may require adjustments; and, be it

RESOLVED FURTHER, That projects which have been included in the FY 2021-2025 Capital Improvement Program and County Asset Replacement Plan may be funded in future years at the discretion of the Board of Supervisors using a combination of County funds, proffers, or funding from third parties including grants and donations; and, be it

RESOLVED FURTHER, That all outstanding encumbrances as of June 30, 2020, are hereby re-appropriated to FY 2021 to the same department or account for which they are encumbered in FY 2020, as approved by the County Administrator or his designee; and, be it

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

RESOLVED FURTHER, That appropriations designated for capital projects and asset replacement projects that are unexpended as of June 30, 2020, are hereby re-appropriated to FY 2021 to the same projects; and, be it

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

RESOLVED FURTHER, That all outstanding encumbrances and unencumbered appropriations in the General Fund associated with the specific one-time projects as of June 30, 2020, are hereby re-appropriated to FY 2021; and, be it

RESOLVED FURTHER, That the County Administrator, or designee, may authorize up to \$100,000 in unrestricted fund balance for new state-mandated costs associated with the November General Election; and, be it

RESOLVED FURTHER, That 50% of the unrestricted fund balance of the General Fund and Fire and Rescue Levy Fund are hereby allocated to their respective Capital Reserve accounts; and, be it

RESOLVED FURTHER, That the FY 2020 fund balance of the Conservation Easement Service District Fund, Regional Governor's School Fund, Textbook Fund, and Nutrition Fund is hereby re-appropriated to the same fund for FY 2021; and, be it

RESOLVED FURTHER, That the approval by the Board of Supervisors of any grant funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2020, are hereby re-appropriated to FY 2021 for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining balances back to the funding source; and, be it

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

CALENDAR YEAR 2020 COUNTY TAX RATES

REAL ESTATE

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

Special District Levy (Countywide)

Fire and Rescue \$0.133 per \$100 of assessed valuation

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

Stormwater Management Fee¹ \$13.64 per parcel

Special District Levy (District Only)

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

PERSONAL PROPERTY

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

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

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

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

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

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

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

Aircraft² \$0.001 per \$100 of assessed valuation

Mobile Homes \$0.994 per \$100 of assessed valuation

¹The Stormwater Management Fee is a countywide special assessment, on a per parcel basis with the exception of any parcels excluded by act of the Board of Supervisors.

²Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

FY 2021 Revenue

Source	Amount
LOCAL REVENUE	
General Property Tax	
Real Estate	\$ 101,531,854
Public Service	6,400,000
Personal Property	27,410,000
Rollback Taxes	100,000
Delinquent Real Property	550,000
Delinquent Personal Property	450,000
Penalties	905,000
<u>Interest</u>	<u>350,000</u>
Total General Property Tax	\$137,696,854
Other Local Taxes	
Sales Tax (Local)	\$ 9,312,000
Utility Tax	1,550,000
Utility Consumption Tax	200,000
BPOL Tax	1,455,000
License Fee	2,000,000
Bank Stock Tax	150,000
Recording Tax & Fees (Deeds)	1,650,000
Recording Tax & Fees (Wills)	20,000
<u>Transient Occupancy Tax</u>	<u>75,000</u>
Total Other Local Taxes	\$ 16,412,000
Permit, Fees, and Licenses	
Dog Tags	\$ 30,160
Land Use Fees	10,000
Transfer Fees	2,400
<u>Community Development Fees</u>	<u>1,297,283</u>
Total Permits, Fees, and Licenses	\$ 1,339,843

FY 2021 Revenue

Source	Amount
Fines and Forfeitures	
Local Fines	\$ 500,000
Zoning Violation Fines	500
<u>Interest on Local Fines</u>	<u>10,500</u>
Total Fines and Forfeitures	\$ 511,000
 Use of Money and Property	
Interest Income - General Fund	\$ 500,000
Rental of County Property	129,602
Rental Health Department	25,700
<u>Rental Hospital Hill Property</u>	<u>130,799</u>
Total Use of Money and Property	\$ 786,101
 Charges for Services	
Excess Fees	\$ 75,000
Remote Access Clerk Fee	6,000
Sheriff Fees	3,742
Courtroom Security	145,000
Law Library Fees	10,450
Local Cost	30,000
Inmate DNA	9,600
Inmate Processing Fee	1,150
Commonwealth's Attorney Fees	7,000
Correction & Detention Charges	40,000
Street Signs	1,000
Police Report/Fingerprinting Fees	9,600
Parks & Recreation	496,737
Library Fees	79,000
<u>Sales of GIS Maps</u>	<u>5,500</u>
Total Charge for Services	\$ 919,779

FY 2021 Revenue

Source	Amount
Miscellaneous Revenue & Recovered Costs	
Miscellaneous Donations	\$ 500
Admin Fees - Debt Set-Off	60,000
Lien Fees - Treasurer	42,000
Commonwealth's Attorney Collection Fees	130,000
Circuit Court Collection Fees	1,000
General District Court Collection Fees	3,500
J&DR Court Collection Fees	250
HR Background Checks	17,500
Wellness Dollars	50,000
HR Miscellaneous Revenue	20,000
Miscellaneous Revenue	130,130
Other Government Charges	5,500
Process and Service Fees	1,200
Work Release	30,000
Canteen Medical Reimbursements	4,100
Home Incarceration Fees	1,000
CSA Refunds	34,000
Warrenton Community Center Recovered Costs	21,500
<u>Miscellaneous Recoveries</u>	6,500
Total Miscellaneous Revenue & Recovered Costs	\$ 558,680
 Total Local Revenue	 \$158,224,257
 STATE REVENUE	
Non-Categorical Aid	
Rolling Stock Tax	\$ 82,500
Mobile Home Titling Tax	25,000
Rental Car Tax	12,500
Personal Property Tax Relief	13,658,120
Communication Tax	2,300,000
<u>Pari-mutuel Wagering Tax</u>	1,000
Total Non-Categorical Aid	\$ 16,079,120

FY 2021 Revenue

Source	Amount
Shared Expenses	
Commonwealth's Attorney	\$ 578,856
Sheriff	4,211,510
Commissioner of the Revenue	325,506
Treasurer	242,438
Registrar	47,545
Clerk of the Court	518,071
<u>Adult Confinement – Detention</u>	<u>169,208</u>
Total Shared Expenses	\$ 6,093,134
 Categorical Aid	
Social Services	\$ 1,934,429
Comprehensive Services Act	2,747,730
VDSS DV Grant	33,193
DCJS VOCA Grant	30,000
Recordation Tax	435,000
Library Aid	164,949
Jury Duty Reimbursement	25,000
Adult Court Services – Pretrial	251,695
Community Corrections	278,402
Juv. Community Crime Control	36,836
E-911 Wireless Program	150,000
SRO Incentive Grant Program	54,404
Prisoner Transportation	6,000
Armory	18,000
Commissioner of the Arts	4,000
<u>Miscellaneous</u>	<u>5,000</u>
Total Categorical Aid	\$ 6,174,638
Total State Revenue	\$ 28,346,892

FY 2021 Revenue

Source	Amount
FEDERAL REVENUE	
Welfare Administration	\$ 2,900,996
VDSS DV Grant	99,580
DCJS VOCA Grant	211,735
<u>Public Safety</u>	38,910
Total Federal Revenue	\$ 3,251,221
INTERGOVERNMENTAL	
Capital Improvement Fund	\$ 118,865
<u>Stormwater Management Fund</u>	358,657
Total Intergovernmental	\$ 477,522
Use of Fund Balance	\$ 987,697
Total General Fund	\$191,287,589
OTHER FUNDS	
Airport Fund	\$ 738,019
Ambulance Revenue Recovery Fund	1,527,015
Capital Improvement Fund	21,991,700
Conservation Easement Service District Fund	875,290
County Asset Replacement Fund	1,719,410
Debt Service Fund	13,255,795
Landfill Fund	8,159,696
Fire & Rescue Levy Fund	18,894,137
Fleet Maintenance Fund	3,533,461
Health Insurance Fund	35,798,972
School Division Operating Fund	151,996,708
School Nutrition Fund	6,140,346
School Textbook Fund	1,170,784
School Asset Replacement Fund	4,357,031
<u>Regional Governor's School Fund</u>	1,699,879
Total Other Funds	\$271,858,243
Total All Funds	\$463,145,832
<u>Less Local Support</u>	(114,134,466)
Total Revenue	\$349,011,366

FY 2021 Expenditures

Fund/Department	Amount
General Government	
Board of Supervisors	\$ 296,300
Commissioner of the Revenue	1,709,428
County Administration	1,023,348
County Attorney	887,911
Finance	1,629,481
Geographic Information Systems	348,304
Human Resources	3,252,848
Independent Auditor	189,375
Information Technology	4,372,546
Management & Budget	615,960
Registrar	493,359
<u>Treasurer</u>	<u>1,428,617</u>
Subtotal General Government	\$ 16,247,477
Judicial Administration	
Adult Court Services	\$ 1,088,485
Circuit Court	142,363
Clerk of the Circuit Court	1,379,666
Commissioner of Accounts	15,600
Commonwealth's Attorney	1,666,431
General District Court	32,700
Juvenile and Domestic Relations Court	17,726
Public Defender's Office	34,467
<u>Magistrates</u>	<u>87,773</u>
Subtotal Judicial Administration	\$ 4,465,211
Public Safety	
Juvenile Detention and Probation	\$ 309,532
<u>Sheriff's Office</u>	<u>22,016,944</u>
Subtotal Public Safety	\$ 22,326,476
Public Works	
<u>General Services</u>	<u>\$ 5,654,654</u>
Subtotal Public Works	\$ 5,654,654

FY 2021 Expenditures

Fund/Department	Amount
Health & Welfare	
Community Services Board	\$ 619,438
Public Health	627,086
<u>Social Services/CSA</u>	<u>12,528,727</u>
Subtotal Health & Welfare	\$ 13,775,251
Culture	
Library	\$ 2,652,583
Lord Fairfax Community College	77,475
<u>Parks and Recreation</u>	<u>4,479,247</u>
Subtotal Culture	\$ 7,209,305
Community Development	
Agricultural Development	\$ 73,631
Community Development	3,817,836
Contributions	1,090,412
Cooperative Extension	219,464
Economic Development	930,184
John Marshall Soil & Water Conservation	178,471
<u>Planning Commission & Board of Zoning Appeals</u>	<u>151,631</u>
Subtotal Community Development	\$ 6,461,629
Non-Departmental	
<u>Non-Departmental</u>	<u>\$ 1,722,944</u>
Subtotal Non-Departmental	\$ 1,722,944
Transfers	
Airport Fund	\$ 16,225
Capital Improvement Fund	1,255,331
County Asset Replacement Fund	1,690,410
Debt Service Fund	11,628,777
Landfill Fund	5,642,421
School Division Operating Fund	93,091,478
<u>Utility Fund</u>	<u>100,000</u>
Subtotal Transfers	\$113,424,642
Total General Fund	\$191,287,589

FY 2021 Expenditures

Fund/Department	Amount
Other Funds	
Airport Fund	\$ 738,019
Ambulance Revenue Recovery Fund	1,527,015
Capital Improvement Fund	21,991,700
Conservation Easement Service District Fund	875,290
County Asset Replacement Fund	1,719,410
Debt Service Fund	13,255,795
Environmental Services Fund	8,159,696
Fire & Rescue Levy Fund	18,894,137
Fleet Maintenance Fund	3,533,461
Health Insurance Fund	35,798,972
School Division Operating Fund	151,996,708
School Nutrition Fund	6,140,346
School Textbook Fund	1,170,784
School Asset Replacement Fund	4,357,031
<u>Regional Governor's School Fund</u>	<u>1,699,879</u>
Total Other Funds	\$271,858,243
Subtotal All Funds	\$463,145,832
Less Transfers	<u>(114,134,466)</u>
Total Appropriations:	\$349,011,366

FY 2022 Revenue

Source	Amount
LOCAL REVENUE	
General Property Tax	
Real Estate	\$ 102,454,846
Public Service	6,400,000
Personal Property	27,410,000
Rollback Taxes	100,000
Delinquent Real Property	550,000
Delinquent Personal Property	450,000
Penalties	905,000
<u>Interest</u>	<u>350,000</u>
Total General Property Tax	\$ 138,619,846
Other Local Taxes	
Sales Tax (Local)	\$ 9,312,000
Utility Tax	1,555,000
Utility Consumption Tax	200,000
BPOL Tax	1,455,000
License Fee	2,000,000
Bank Stock Tax	150,000
Recording Tax & Fees (Deeds)	1,650,000
Recording Tax & Fees (Wills)	20,000
<u>Transient Occupancy Tax</u>	<u>75,000</u>
Total Other Local Taxes	\$ 16,417,000
Permit, Fees, and Licenses	
Dog Tags	\$ 25,195
Land Use Fees	10,000
Transfer Fees	2,400
<u>Community Development Fees</u>	<u>1,297,813</u>
Total Permits, Fees, and Licenses	\$ 1,335,408

FY 2022 Revenue

Source	Amount
Fines and Forfeitures	
Local Fines	\$ 500,000
Zoning Violation Fines	500
<u>Interest on Local Fines</u>	<u>10,500</u>
Total Fines and Forfeitures	\$ 511,000
 Use of Money and Property	
Interest Income - General Fund	\$ 500,000
Rental of County Property	135,222
Rental Health Department	25,700
<u>Rental Hospital Hill Property</u>	<u>130,799</u>
Total Use of Money and Property	\$ 791,721
 Charges for Services	
Excess Fees	\$ 75,000
Remote Access Clerk Fee	6,000
Sheriff Fees	3,742
Courtroom Security	145,000
Law Library Fees	10,450
Local Cost	30,000
Inmate DNA	9,600
Inmate Processing Fee	1,150
Commonwealth's Attorney Fees	7,000
Correction & Detention Charges	40,000
Street Signs	1,000
Police Report/Fingerprinting Fees	9,600
Parks & Recreation	496,737
Library Fees	79,000
<u>Sales of GIS Maps</u>	<u>5,500</u>
Total Charge for Services	\$ 919,779

FY 2022 Revenue

Source	Amount
Miscellaneous Revenue & Recovered Costs	
Miscellaneous Donations	\$ 500
Admin Fees - Debt Set-Off	60,000
Lien Fees - Treasurer	42,000
Commonwealth's Attorney Collection Fees	130,000
Circuit Court Collection Fees	1,000
General District Court Collection Fees	3,500
J&DR Court Collection Fees	250
HR Background Checks	17,500
Wellness Dollars	50,000
HR Miscellaneous Revenue	20,000
Town Election Reimbursements	9,900
Other Government Charges	5,500
Process and Service Fees	1,200
Work Release	30,000
Miscellaneous Revenue	130,130
Canteen Medical Reimbursements	4,100
Home Incarceration Fees	1,000
CSA Refunds	34,000
Warrenton Community Center Recovered Costs	21,500
<u>Miscellaneous Recoveries</u>	<u>6,500</u>
Total Miscellaneous Revenue & Recovered Costs	\$ 568,580
Total Local Revenue	\$ 159,163,334
STATE REVENUE	
Non-Categorical Aid	
Rolling Stock Tax	\$ 82,500
Mobile Home Titling Tax	25,000
Rental Car Tax	12,500
Personal Property Tax Relief	13,658,120
Communication Tax	2,300,000
<u>Pari-mutuel Wagering Tax</u>	<u>1,000</u>
Total Non-Categorical Aid	\$ 16,079,120

FY 2022 Revenue

Source	Amount
Shared Expenses	
Commonwealth's Attorney	\$ 575,849
Sheriff	4,144,456
Commissioner of the Revenue	331,710
Treasurer	297,258
Registrar	47,545
Clerk of the Court	531,421
<u>Adult Confinement – Detention</u>	<u>164,881</u>
Total Shared Expenses	\$ 6,093,120
 Categorical Aid	
Social Services	\$ 1,934,429
Comprehensive Services Act	2,747,730
VDSS DV Grant	33,193
DCJS VOCA Grant	30,000
Recordation Tax	435,000
Library Aid	164,949
Jury Duty Reimbursement	25,000
Adult Court Services – Pretrial	251,695
Community Corrections	278,402
Juv. Community Crime Control	36,836
E-911 Wireless Program	150,000
SRO Incentive Grant Program	54,404
Prisoner Transportation	6,000
Armory	18,000
Commissioner of the Arts	4,000
<u>Miscellaneous</u>	<u>5,000</u>
Total Categorical Aid	\$ 6,174,638
Total State Revenue	\$ 28,346,878

FY 2022 Revenue

Source	Amount
FEDERAL REVENUE	
Welfare Administration	\$ 2,909,702
VDSS DV Grant	99,580
DCJS VOCA Grant	211,735
<u>Public Safety</u>	<u>38,910</u>
Total Federal Revenue	\$ 3,259,927
INTERGOVERNMENTAL	
Capital Improvement Fund	\$ 118,865
<u>Stormwater Management Fund</u>	<u>358,657</u>
Total Intergovernmental	\$ 477,522
Use of Fund Balance	\$ 987,697
Total General Fund	\$ 192,235,358
 OTHER FUNDS	
Airport Fund	\$ 739,450
Ambulance Revenue Recovery Fund	1,570,305
Capital Improvement Fund	8,440,830
Conservation Easement Service District Fund	880,009
County Asset Replacement Fund	3,071,850
Debt Service Fund	14,039,165
Environmental Services Fund	8,294,010
Fire & Rescue Levy Fund	19,896,376
Fleet Maintenance Fund	3,542,853
Health Insurance Fund	37,202,374
School Division Operating Fund	152,544,679
School Nutrition Fund	6,427,289
School Textbook Fund	1,170,784
School Asset Replacement Fund	4,632,031
<u>Regional Governor's School Fund</u>	<u>1,705,592</u>
Total Other Funds	\$ 264,157,597
Total All Funds	\$ 456,392,955
<u>Less Local Support</u>	<u>(114,419,863)</u>
Total Revenue	\$ 341,973,092

FY 2022 Expenditures

Fund/Department	Amount
General Government	
Board of Supervisors	\$ 296,777
Commissioner of the Revenue	1,719,922
County Administration	1,027,678
County Attorney	891,355
Finance	1,637,068
Geographic Information Systems	350,212
Human Resources	3,345,296
Independent Auditor	196,410
Information Technology	4,405,520
Management & Budget	618,345
Registrar	494,790
<u>Treasurer</u>	<u>1,436,249</u>
Subtotal General Government	\$ 16,419,622
Judicial Administration	
Adult Court Services	\$ 1,094,279
Circuit Court	143,340
Clerk of the Circuit Court	1,387,576
Commissioner of Accounts	15,600
Commonwealth's Attorney	1,674,176
General District Court	32,700
Juvenile and Domestic Relations Court	17,726
Public Defender's Office	34,467
<u>Magistrates</u>	<u>87,773</u>
Subtotal Judicial Administration	\$ 4,487,637
Public Safety	
Juvenile Detention and Probation	\$ 309,532
<u>Sheriff's Office</u>	<u>22,144,211</u>
Subtotal Public Safety	\$ 22,453,743
Public Works	
<u>General Services</u>	<u>\$ 5,690,024</u>
Subtotal Public Works	\$ 5,690,024

FY 2022 Expenditures

Fund/Department	Amount
Health & Welfare	
Community Services Board	\$ 791,431
Public Health	638,750
<u>Social Services/CSA</u>	<u>12,578,629</u>
Subtotal Health & Welfare	\$ 14,008,810
Culture	
Library	\$ 2,664,074
Lord Fairfax Community College	77,475
<u>Parks and Recreation</u>	<u>4,495,662</u>
Subtotal Culture	\$ 7,237,211
Community Development	
Agricultural Development	\$ 73,789
Community Development	3,838,250
Contributions	1,093,017
Cooperative Extension	228,106
Economic Development	938,971
John Marshall Soil & Water Conservation	178,471
<u>Planning Commission & Board of Zoning Appeals</u>	<u>151,631</u>
Subtotal Community Development	\$ 6,502,235
Non-Departmental	
<u>Non-Departmental</u>	<u>\$ 1,722,944</u>
Subtotal Non-Departmental	\$ 1,722,944
Transfers	
Airport Fund	\$ 17,656
Capital Improvement Fund	450,000
County Asset Replacement Fund	2,026,665
Debt Service Fund	12,416,950
Landfill Fund	5,610,383
School Division Operating Fund	93,091,478
<u>Utility Fund</u>	<u>100,000</u>
Subtotal Transfers	\$ 113,713,132
Total General Fund	\$ 192,235,358

FY 2022 Expenditures

Fund/Department	Amount
Other Funds	
Airport Fund	\$ 739,450
Ambulance Revenue Recovery Fund	1,570,305
Capital Improvement Fund	8,440,830
Conservation Easement Service District Fund	880,009
County Asset Replacement Fund	3,071,850
Debt Service Fund	14,039,165
Environmental Services Fund	8,294,010
Fire & Rescue Levy Fund	19,896,376
Fleet Maintenance Fund	3,542,853
Health Insurance Fund	37,202,374
School Division Operating Fund	152,544,679
School Nutrition Fund	6,427,289
School Textbook Fund	1,170,784
School Asset Replacement Fund	4,632,031
<u>Regional Governor's School Fund</u>	<u>1,705,592</u>
Total Other Funds	\$ 264,157,597
Subtotal All Funds	\$ 456,392,955
Less Transfers	<u>(114,419,863)</u>
Total Appropriations:	\$ 341,973,092

FY 2021-2022 Adopted 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%
Treasurer	1,386,926	1,428,617	41,691	3.01%	1,436,249	7,632	0.53%
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%
Magistrates	87,773	87,773	-	0.00%	87,773	-	0.00%
Subtotal, Judicial Admin	\$ 4,236,081	\$ 4,465,211	\$ 229,130	5.41%	\$ 4,487,637	\$ 22,426	0.50%
<u>Public Safety</u>							
Fire, Rescue & Emergency Mgmt.							
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 Adopted Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2020 Adopted</u>	<u>FY 2021 Adopted</u>	<u>FY 2020-21 Change (\$)</u>	<u>FY 2020-21 Change (%)</u>	<u>FY 2022 Adopted</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%

¹ In FY 2020, the Board of Supervisors approved the movement of all Environmental Service related costs back into the Environmental Services Fund. As such, the budget line item for Convenient Sites is no longer presented in the General Fund beginning with the FY 2021 Proposed Budget.

FY 2021-2022 Adopted Expenditures by Fund

	FY 2020	FY 2021	FY2020-21	FY 2020-21	FY 2022	FY2021-22	FY 2021-22
General Fund	Adopted	Adopted	Change(\$)	Change (%)	Adopted	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%	8,440,830	(13,550,870)	-61.62%
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%	\$ 97,677,222	\$ (8,816,273)	-8.28%
Total All Funds	\$ 440,990,484	\$ 463,145,832	\$ 22,155,348	5.02%	\$ 456,392,955	\$ (6,752,877)	-1.46%
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%	\$ 341,973,092	\$ (7,038,274)	-2.02%

FY 2021-2022 Adopted Revenue by Fund

	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2021-22	FY 2021-22
General Fund	Adopted	Adopted	Change(\$)	Change (%)	Adopted	Change(\$)	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%	8,440,830	(13,550,870)	-160.54%
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%	\$ 97,677,222	\$ (8,816,273)	-9.03%
Total All Funds	\$ 440,990,484	\$ 463,145,832	\$ 22,155,348	5.02%	\$ 456,392,955	\$ (6,752,877)	-1.46%
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%	\$ 341,973,092	\$ (7,038,274)	-2.02%

FY 2021 Adopted Local Tax Funding Summary

Functional Area	FY 2021 Expenditures	FY 2021 Revenue	FY 2021 Net Local Funding	% of Total Local Funding
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%
Env Services - Conv.Sites	-	-	-	0.00%
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%
Fire and Rescue Services	-	-	-	0.00%
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>				
Airport Fund	\$ -	\$ -	\$ -	-
Fire and Rescue Services	-	-	-	0.00%
Judicial Administration	-	-	-	0.00%
Environmental Services	\$ 50,000	\$ -	\$ 50,000	0.03%
Parks and Recreation	200,000	-	200,000	0.12%
Government Wide	-	-	-	0.00%
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%
Environmental Services	-	-	-	0.00%
Fire and Rescue Services	891,854	-	891,854	0.52%
Judicial Administration	-	-	-	0.00%
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 Adopted 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%
<u>Debt Service</u>	<u>9,835,699</u>	<u>853,732</u>	<u>8,981,967</u>	<u>5.22%</u>
Subtotal, General Fund Support-Schools	<u>\$ 203,481,433</u>	<u>\$ 91,062,967</u>	<u>\$ 112,418,466</u>	<u>65.37%</u>
Total, General Fund Support	<u>\$ 288,419,031</u>	<u>\$ 116,448,671</u>	<u>\$ 171,970,360</u>	<u>90.50%</u>
<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	<u>\$ 39,332,433</u>	<u>\$ 39,296,433</u>	<u>\$ 36,000</u>	<u>0.02%</u>
<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	<u>\$ 20,486,618</u>	<u>\$ 3,247,279</u>	<u>\$ 17,239,339</u>	<u>9.07%</u>
Total Appropriations	<u>\$ 349,011,366</u>	<u>\$ 158,992,383</u>	<u>\$ 190,018,983</u>	<u>100.00%</u>

FY 2022 Adopted Local Tax Funding Summary

Functional Area	FY 2022 Expenditures	FY 2022 Revenue	FY 2022 Net Local Funding	% of Total Local Funding
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%
Env Services - Conv.Sites	-	-	-	0.00%
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>				
Airport Fund	\$ -	\$ -	\$ -	0.00%
Fire and Rescue Services	-	-	-	0.00%
Judicial Administration	-	-	-	0.00%
Environmental Services	\$ 50,000	\$ -	\$ 50,000	0.03%
Parks and Recreation	200,000	-	200,000	0.12%
Government Wide	-	-	-	0.00%
Utilities/Infrastructure	4,200,000	4,000,000	200,000	0.12%
Subtotal, County Capital Improvement	\$ 4,450,000	\$ 4,000,000	\$ 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	\$ 86,440,679	\$ 25,877,945	\$ 60,562,734	31.85%
Subtotal, Fire and Rescue Levy Support	\$ 1,664,368	\$ 893,637	\$ 770,731	0.45%

FY 2022 Adopted 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>\$ 278,023,535</u>	<u>\$ 106,296,920</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>\$ 341,973,092</u>	<u>\$ 151,815,047</u>	<u>\$ 190,158,045</u>	<u>100.00%</u>