

Appendix

- [Fiscal Year 2021 Adopted Budget Resolution](#)
- [Financial Policies](#)
- [FY 2018-2022 Strategic Plan](#)
- [Fauquier County Pay Scales](#)

Adopted Budget Resolution

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

Adopted Budget Resolution

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 and County Enterprise

Adopted Budget Resolution

Funds as previously approved by the Board of Supervisors, or otherwise re-appropriated by the Board of Supervisors; and, be it

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

Adopted Budget Resolution

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

Adopted Budget Resolution

Handicap Equipped Vehicles	\$0.05 per \$100 of assessed valuation
Aircraft ²	\$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.

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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>	<u>6,500</u>
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>	<u>1,000</u>
Total Non-Categorical Aid	\$ 16,079,120

Adopted Budget Resolution

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

Adopted Budget Resolution

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>	<u>38,910</u>
Total Federal Revenue	\$ 3,251,221
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	\$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>	<u>1,699,879</u>
Total Other Funds	\$271,858,243
Total All Funds	\$463,145,832
<u>Less Local Support</u>	<u>(114,134,466)</u>
Total Revenue	\$349,011,366

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

Adopted Budget Resolution

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

County Financial Policies

- [Financial Policies](#)
 - Investments and Deposits Overview
 - [Budget Adjustment Guidelines](#)
 - [County Fund Structure and Uses](#)
 - [Debt Issuance and Management](#)
 - [Grant Management](#)
 - [Fund Balance Management](#)
 - [Travel](#)
 - [Petty Cash](#)
 - [Capital Assets](#)

Note: All other administrative policies are available via the Fauquier County website on the webpage for the associated department.

County Financial Policies

Investments and Deposits

The duties to collect funds, make payments, and invest funds for the County are duties of the Treasurer, an elected office of Fauquier County Government, as provided for in the Constitution of the Commonwealth of Virginia. All County investments and deposits are invested and held in conformance, as statutorily required, to the Virginia Public Finance Act and the Virginia Security of Public Deposits Act. Below is an overview of the requirements of these statutes and protection afforded to the County for funds invested and deposited within the statutes.

Investments:

Statutes authorize the County to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of other states not in default, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper and certain corporate notes, bankers’ acceptances, repurchase agreements, the State Treasurer’s Local Government Investment Pool (LGIP), and the Virginia State Non-Arbitrage Program (SNAP). Bond proceeds subject to arbitrage rebate are invested in the SNAP. Capital lease proceeds are held in escrow and invested in money market funds. External Investment Pools – The County invests in an externally managed investment pool, the LGIP, which is not SEC-registered. Pursuant to Section 2.2-4605 of the Code of Virginia, the Treasury Board of the Commonwealth sponsors the LGIP and regulatory oversight of the pools rests with the Virginia State Treasury. The LGIP reports to the Treasury Board at their regularly scheduled meetings, and the fair value of the position in the LGIP is the same as the value of the pool shares. Investments authorized by the LGIP are the same as those authorized for local governments in Section 2.2-4500 et seq. of the Code of Virginia.

Deposits:

Deposits with banks are covered by the Federal Depository Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 of the Code of Virginia. Under the act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial institutions may choose between two collateralization methodologies and, depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized. The Act provides for a pooling of collateral pledged with the Treasurer of Virginia to secure public deposits as a class. No specific collateral can be identified as security for any one public depositor and public depositors are prohibited from holding collateral in their name as security for deposits. The State Treasury Board is responsible for monitoring compliance with the collateralization and reporting requirements of the Act and notifying local governments of compliance by banks and savings and loan associations. A multiple financial institution collateral pool that provides for additional assessments is similar to depository insurance. If any member financial institution fails, the entire collateral pool becomes available to satisfy the claims of governmental entities. If the value of the pool’s collateral is inadequate to cover the loss, additional amounts would be assessed on a pro rata basis to the members of the pool. Funds deposited in accordance with the requirements of the Act are considered fully secured.