



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

**PAUL S. McCULLA**  
*County Administrator*

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**ERIN M. KOZANECKI**  
*Deputy County Administrator*

**June 30, 2020**

Honorable Board of Supervisors and Citizens of Fauquier County:

The budget for Fiscal Year 2021 (FY 2021), adopted by the Board of Supervisors on March 26, 2020, represents the County's official fiscal plan of revenue and expenditures for Fiscal Year 2021 (FY 2021) and Fiscal Year 2022 (FY 2022) budgets for the Fauquier County Government, representing the County's adopted budget plan of revenue and expenditures for the period of July 1, 2020 through June 30, 2021 and approved fiscal plan for the period of July 1, 2021 through June 30, 2022, prepared in accordance with the requirements contained in Title 15.2 of the Code of Virginia, as amended. The adopted budget continue the County's biennial budget presentation including budgets for both FY 2021 and FY 2022. The Board of Supervisors may, legally, only adopt a final budget for FY 2021 and tax rates for Tax Year 2020. The FY 2022 budget plan and tax rates for Tax Year 2021 may only be finally adopted next year through the same statutorily mandated process for adopting budgets and tax rates. The FY 2022 projected budget will serve as the basis for the FY 2022 proposed budget in next year's budget cycle, with adjustments only as a result of significant changes in revenue projections, the imposition of newly mandated or regulated requirements, or other significant events constituting an emergency that require additional consideration.

During the FY 2021 proposed budget process, the County was faced with the onset of the COVID-19 pandemic and its impacts not only to the health and wellness of our citizens, but also to our employees. From a budgetary standpoint the County was faced with the potential short and long term fiscal impacts of the COVID-19 pandemic. As a result, the Board of Supervisors, within sound financial practices and prudence to the economic impacts faced by our citizenry, directed staff to propose an updated FY 2021 and FY 2022 budget plan with no new tax increases and with revenue adjustments in line with a potential downturn; as well as flat funding levels to County departments, agencies and the School Division to FY 2020 adopted budget levels outside of contractual and mandated increases. In addition, the Board of Supervisors opted to appropriate the FY 2020 adopted budget on a quarterly basis to allow for agile adjustments to the budget if necessary as the overall impacts and costs associated with COVID response were more defined in terms of short-term and long-term fiscal constraints.

This shaped the FY 2021 adopted budget and FY 2022 projected budget, as one that would maintain services at current levels; limit fiscal impact to citizens; and mitigate the need to institute reductions in force and other related workforce reductions that could have the potential to negatively affect the County’s economy. Staff will continue to monitor the economic trends, tax collections rates, unemployment factors, and service needs as we continue to navigate the pandemic. As part of the Board of Supervisors’ monthly meetings since the onset of the pandemic, staff provided, and will continue to provide, an update as to COVID response, budget impacts, and other funding measures including federal and state response dollars such as the federal CARES Act.

The FY 2021 adopted budget totals \$349.0 million, with an overall real estate tax rate of \$0.994 per \$100 of assessed value, 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 per year, based on the overall real estate tax rate of \$0.994 per \$100 of assessed value. The FY 2022 projected budget totals \$337.97 million, and maintains all tax rates at their Tax Year 2020 levels.

<b>Tax Rate Change</b>	<b>Tax Year 2019</b>	<b>Tax Year 2020</b>	<b>Tax Year 2020 Change</b>	<b>Tax Year 2021</b>	<b>Tax Year 2021 Change</b>
<b>Overall Real Estate Tax Rate:</b>	<b>\$0.994</b>	<b>\$0.994</b>	<b>\$ 0.000</b>	<b>\$0.994</b>	<b>\$ 0.000</b>
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

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

*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.*

### **FY 2021 Adopted and FY 2022 Projected Budget Overview**

The FY 2021 adopted and 2022 projected budgets, include only increases that are mandated, previously committed by the BOS in FY 2020, or a contractual increase for programs and services. These actions placed a paused on planned strategic plan initiatives of the Board of Supervisors in the face of an unprecedented economic downturn, while actively responding to the public safety and health citizens with unknown potentials for increased unemployment that would limited personal spending and need for services. The Board of Supervisors knowing the challenges that the County would encounter during the pandemic, placed a pause on all new initiatives and planned strategic plan initiatives to maintain all tax rates. If economic conditions are such during the FY 2022 budget process, the Board committed to revisiting the County’s ability to fund those new or planned initiatives included in the County Administrator’s initial FY 2021 and FY 2022 proposed budget.

## Revenue Updates

Overall revenues projections 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 key areas of impact are the more vulnerable, consumer spending based revenues such as sale tax and personal property. As the County reassesses on a quadrennial basis with the next reassessment effective January 2022, potential impacts to the County's largest revenues source will be known until spring 2021. However, the FY 2021 adopted revenue is projected at a level to mitigate the need for 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 the four year reassessment period, outside of the trend. The need to adjust further will be monitored following the June 2020 semi-annual tax collection and the December 2020 semi-annual tax collection period.
- **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** – given the instability of the market and drop in interest rates at the timing of the County's budget approval, interest revenue annual growth projections were lowered to 2010 trend levels.

## Expenditure Updates

Overall, operating budgets were maintained at their 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 2020, 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, departmental personnel budgets reflect increases from FY20 to FY21 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. These compensation increase were an initiative of the Board's strategic and five-year plan which have been paused until the County has a more balanced view of the fiscal impacts of the pandemic.

- **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 for FY 2021 or FY 2022.
- **Compensation, Compression, etc.** – The FY 2021 adopted budget and FY 2022 projected budget include **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. These funds will be held as a hedge against additional revenue reductions.*
- **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. Subsequent to the adoption of the budget, the County submitted a Staffing for Adequate Fire and Emergency Response (SAFER) grant which if awarded will allow the County to utilize federal funding to implement staffing plan initiatives, while minimizing the impact on local tax funding.
- **Contributions** – All nonprofit contributions are held to the FY 2020 adopted level, with the exception of the Community Services Board, Regional Commission, Health Department, that are funded under a formulary agreement with the State or regional government entity. In addition, no new entities were funded in the budget.
- **Asset Replacement** – The budget includes no increases other than those contractual increases impacting specific funding programs, delayed some planned projects. 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.

## Local Tax Funding

The following graphic displays how a tax dollar is allocated to County services based on the FY 2021 adopted budget.



## FY 2021 Adopted Budget – General Fund Expenditures

	FY 2020 Adopted	FY 2021 Adopted	FY2020-21 Change(\$)	FY 2020-21 Change (%)	FY 2022 Projected	FY2021-22 Change(\$)	FY 2021-22 Change (%)
<b>General Fund</b>							
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%
<b>Local Transfers</b>							
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%
<b>General Fund Total</b>	<b>\$ 189,348,472</b>	<b>\$ 191,287,589</b>	<b>\$ 1,939,117</b>	<b>1.02%</b>	<b>\$ 192,235,358</b>	<b>\$ 947,769</b>	<b>0.50%</b>

### **Capital Improvement Program Fund and Debt Service Fund**

The FY 2021-2025 adopted 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:
- **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** – The project is moved out from future years, with a funding complement of 50% private support and 50% local tax funding with first allocation of funding in FY 2023 for design services and permitting. Construction following in 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.
- Capital Improvement Program

The adopted CIP contains a significant cash funding commitment totaling \$24.7 million, with \$9.5 million anticipated from General Fund contribution and \$15.2 million from non-General Fund sources, including donations and agency specific funds. The \$24.07 million in cash funding equates to approximately 23.1% of total appropriations over the course of the five-year planning period, with 38.3% from General Fund sources and 61.7% sourced from non-General Fund sources primarily for the School Division and Library projects. The General Fund cash component is anticipated to be fully funded in the FY 2020 adopted budget transfer to the CIP Fund. The remaining \$82.2 million would be financed by debt issuances, through a variety of financing methods including approved Virginia bonding authority pools or bank financing, as well as available grant or private donation support.

Annual debt service expenditures are projected to increase by about \$7.7 million from FY 2020 to FY 2025, which would require funding as additional revenue growth or increases in tax revenues as anticipated in the five-year plan. The projected increase in annual debt service expenditures will place the adopted CIP below the Board's 10% policy limit for debt service, in comparison with overall revenue over the course of the five-year planning period, at a high of 8.6% in FY 2025.

## **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, in accordance to the Board of Supervisors' overall funding levels for these budget years.

For the FY 2021 Adopted Budget, the School Division's Operating Fund totals \$151,996,708, a \$3.71 million increase over the FY 2020 Adopted Budget, with the local transfer remaining flat at \$93,091,478 as a result of a no tax increase in response to the COVID-19 pandemic. The School Division anticipates an increase of approximately \$3.95 million from the State, of which \$2.43 million is a result of the Local Composite Index re-benchmarking from .6114 to .5879, and an approximate \$270,000 decrease in the Federal funded Title VI-B program. The local support of the FY 2021 School Division's operating budget is projected to fund 65.25% of total expenditures including consolidated services within the General Fund and debt service costs funded in the Debt Service Fund.

The FY 2022 Projected Budget, the School Division's Operating Fund totals \$156,862,056, primarily funded through a \$4.87 million increase in State revenue, of which \$2.32 million is a result of the Local Composite Index re-benchmarking. The local support of the FY 2022 School Division's operating budget is projected to fund 63.55% of total expenditures.

## **Summary, and Future Strategic and Financial Planning**

As the County navigates the pandemic it will face many opportunities and challenges. We will learn from these experiences to strength our programs and services provided to the community as well as develop and refine our Strategic and Five-Year Plans. As such the County, originally slated to update our strategic and five-year plans spring 2020, has placed a paused on these updates to have a greater understanding of how the pandemic will impact our community over the longer term. When the Board of Supervisors originally approved both the strategic plan and financial plan, they do so with an effort to ensure that in the face of economic, health, or social challenges we could adapt to those needs during the short-term and long-term. The Board of Supervisors is committed to revising the current budget plan, strategic plan, and five-year plan when we have a greater understanding of the financial implications of COVID to our community. Currently, economic trends in the community are positive. However, the lingering effects of the pandemic may not be seen in the community until later into calendar year 2020 and 2021.

## **Acknowledgements**

The FY 2021 adopted budget was a challenge in the face in the first pandemic faced by all in modern times. As a County, we are committed to being responsive to our community needs. The commitment of staff has been essential to the support to our citizens and our ability to respond during COVID. I am especially appreciative of the efforts of all our staff during this time to step in where needed, support their fellow workers and community members. The efforts were also essential during the finalization of our budget during the onset of COVID, whereby we had to shift course with great input from our departments and constitutional offices including the Office of Management and Budget, Commissioner of the Revenue, Treasurer's Office, Finance Department, Human Resources Department, Information Technology, and General Services Department.

Sincerely,



Paul S. McCulla  
County Administrator

# Summary of Revenues and Expenditures

## FY 2021-2022 Adopted Revenue by Fund

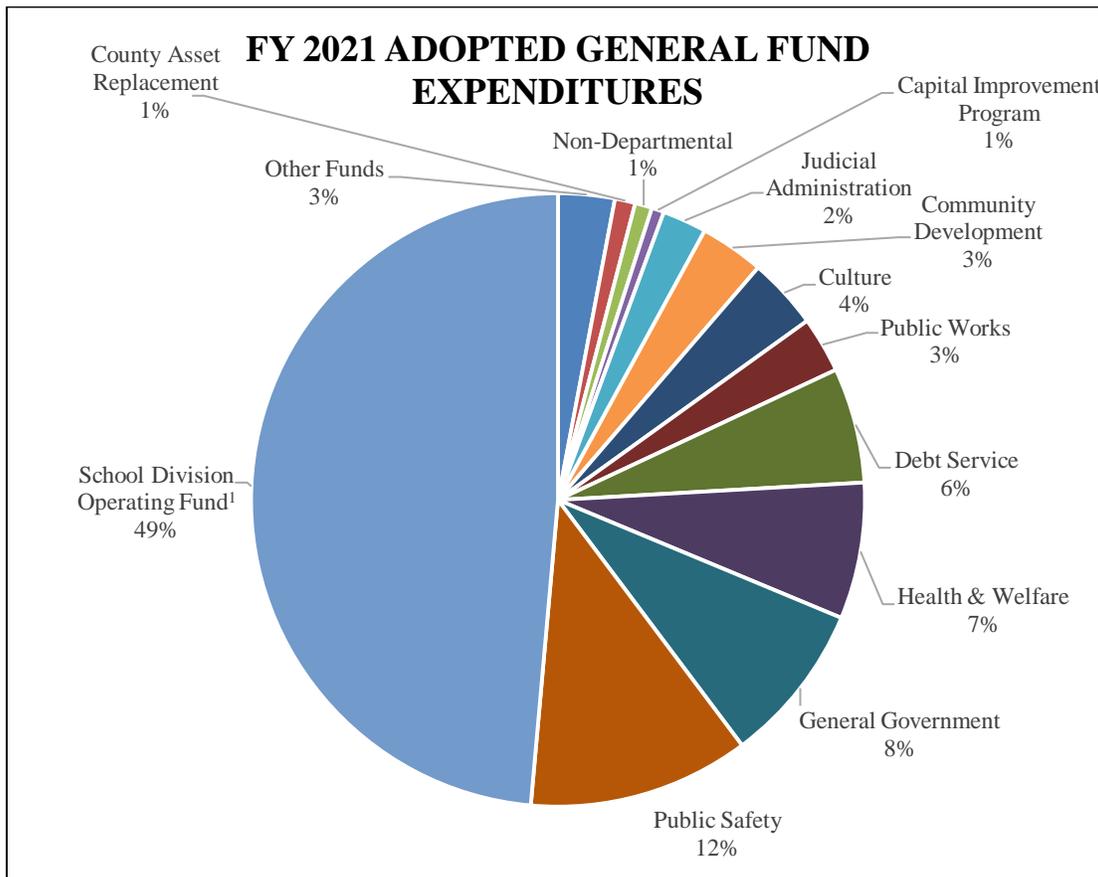
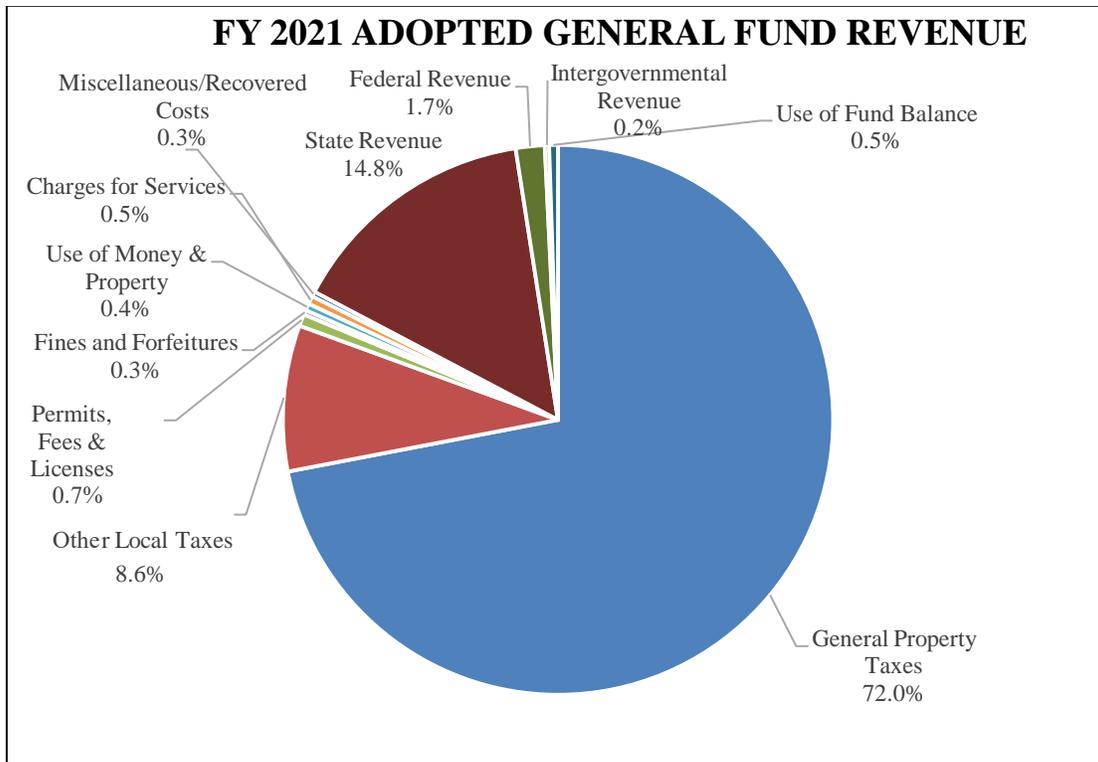
	FY 2020	FY 2021	FY 2020-21	FY 2020-21	FY 2022	FY 2021-22	FY 2021-22
<u>General Fund</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Change(\$)</u>	<u>Change (%)</u>	<u>Adopted</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Property Taxes	\$ 135,794,188	\$ 137,696,854	\$ 1,902,666	1.40%	\$ 138,619,846	\$ 922,992	0.67%
Other Local Taxes	17,095,328	16,412,000	(683,328)	-4.00%	16,417,000	5,000	0.03%
Permits, Fees & Licenses	1,420,560	1,339,843	(80,717)	-5.68%	1,335,408	(4,435)	-0.33%
Fines and Forfeitures	503,000	511,000	8,000	1.59%	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)	-2.13%	568,580	9,900	1.77%
State Revenue	27,901,570	28,346,892	445,322	1.60%	28,346,878	(14)	0.00%
Federal Revenue	2,889,443	3,251,221	361,778	12.52%	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%
<b>General Fund Total</b>	<b>\$ 189,348,472</b>	<b>\$ 191,287,589</b>	<b>\$ 1,939,117</b>	<b>1.02%</b>	<b>\$ 192,235,358</b>	<b>\$ 947,769</b>	<b>0.50%</b>
<b>School Division Funds</b>							
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%
<b>School Division Funds Total</b>	<b>\$ 160,579,797</b>	<b>\$ 165,364,748</b>	<b>\$ 4,784,951</b>	<b>2.98%</b>	<b>\$ 166,480,375</b>	<b>\$ 1,115,627</b>	<b>0.67%</b>
<b>Other Funds</b>							
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 Service District Fun	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%
<b>Other Funds Total</b>	<b>\$ 91,062,215</b>	<b>\$ 106,493,495</b>	<b>\$ 15,431,280</b>	<b>16.95%</b>	<b>\$ 93,677,222</b>	<b>\$ (12,816,273)</b>	<b>-12.03%</b>
<b>Total All Funds</b>	<b>\$ 440,990,484</b>	<b>\$ 463,145,832</b>	<b>\$ 22,155,348</b>	<b>5.02%</b>	<b>\$ 452,392,955</b>	<b>\$ (10,752,877)</b>	<b>-2.32%</b>
Less Transfers	(110,239,713)	(114,134,466)	(3,894,753)	3.53%	(114,419,863)	(285,397)	0.25%
<b>Total Appropriations</b>	<b>\$ 330,750,771</b>	<b>\$ 349,011,366</b>	<b>\$ 18,260,595</b>	<b>5.52%</b>	<b>\$ 337,973,092</b>	<b>\$ (11,038,274)</b>	<b>-3.16%</b>

# Summary of Revenues and Expenditures

## FY 2021-2022 Adopted Expenditures by Fund

<u>General Fund</u>	<u>FY 2020 Adopted</u>	<u>FY 2021 Adopted</u>	<u>FY2020-21 Change(\$)</u>	<u>FY 2020-21 Change (%)</u>	<u>FY 2022 Adopted</u>	<u>FY2021-22 Change(\$)</u>	<u>FY 2021-22 Change (%)</u>
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%
<u>Local 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%
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%
<b>General Fund Total</b>	<b>\$ 189,348,472</b>	<b>\$ 191,287,589</b>	<b>\$ 1,939,117</b>	<b>1.02%</b>	<b>\$ 192,235,358</b>	<b>\$ 947,769</b>	<b>0.50%</b>
<u>School Division Funds</u>							
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%
<b>School Division Funds Total</b>	<b>\$ 160,579,797</b>	<b>\$ 165,364,748</b>	<b>\$ 4,784,951</b>	<b>2.98%</b>	<b>\$ 166,480,375</b>	<b>\$ 1,115,627</b>	<b>0.67%</b>
<u>Other Funds</u>							
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%
<b>Other Funds Total</b>	<b>\$ 91,062,215</b>	<b>\$ 106,493,495</b>	<b>\$ 15,431,280</b>	<b>16.95%</b>	<b>\$ 93,677,222</b>	<b>\$ (12,816,273)</b>	<b>-12.03%</b>
<b>Total All Funds</b>	<b>\$ 440,990,484</b>	<b>\$ 463,145,832</b>	<b>\$ 22,155,348</b>	<b>5.02%</b>	<b>\$ 452,392,955</b>	<b>\$ (10,752,877)</b>	<b>-2.32%</b>
Less Transfers	\$ (110,239,713)	\$ (114,134,466)	\$ (3,894,753)	3.53%	\$ (114,419,863)	\$ (285,397)	0.25%
<b>Total Appropriations</b>	<b>\$ 330,750,771</b>	<b>\$ 349,011,366</b>	<b>\$ 18,260,595</b>	<b>5.52%</b>	<b>\$ 337,973,092</b>	<b>\$ (11,038,274)</b>	<b>-3.16%</b>

# Summary of Revenues and Expenditures



<sup>1</sup> Does not include \$10.4 million in Consolidated/Unified Services shared support.

# Summary of Revenues and Expenditures

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

# Summary of Revenues and Expenditures

## FY 2021 Adopted-FY 2022 Projected 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 Projected</u>	<u>FY 2021-22 Change (\$)</u>	<u>FY 2021-22 Change (%)</u>
<b><u>Health &amp; Welfare</u></b>							
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%
Social Services	<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>
<b>Subtotal, Health &amp; Welfare</b>	<b>\$ 12,914,870</b>	<b>\$ 13,775,251</b>	<b>\$ 860,381</b>	<b>6.66%</b>	<b>\$ 14,008,810</b>	<b>\$ 233,559</b>	<b>1.70%</b>
<b><u>Culture</u></b>							
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%
Parks & Recreation	<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>
<b>Subtotal, Culture</b>	<b>\$ 6,889,848</b>	<b>\$ 7,209,305</b>	<b>\$ 319,457</b>	<b>4.64%</b>	<b>\$ 7,237,211</b>	<b>\$ 27,906</b>	<b>0.39%</b>
<b><u>Community Development</u></b>							
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%
Planning Commission/BZA	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.00%</u>	<u>151,631</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Comm Develop</b>	<b>\$ 6,357,779</b>	<b>\$ 6,461,629</b>	<b>\$ 103,850</b>	<b>1.63%</b>	<b>\$ 6,502,235</b>	<b>\$ 40,606</b>	<b>0.63%</b>
Non-Departmental	<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>
<b>Subtotal, Non-Departmental</b>	<b>\$ 3,346,203</b>	<b>\$ 1,722,944</b>	<b>\$ (1,623,259)</b>	<b>-48.51%</b>	<b>\$ 1,722,944</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>Transfers</u></b>							
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	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Transfers</b>	<b>\$ 110,339,713</b>	<b>\$ 113,424,642</b>	<b>\$ 3,084,929</b>	<b>2.80%</b>	<b>\$ 113,713,132</b>	<b>\$ 288,490</b>	<b>0.25%</b>
<b>Total, General Fund</b>	<b><u>\$ 189,348,472</u></b>	<b><u>\$ 191,287,589</u></b>	<b><u>\$ 1,939,117</u></b>	<b>1.02%</b>	<b><u>\$ 192,235,358</u></b>	<b><u>\$ 947,769</u></b>	<b>0.50%</b>

<sup>1</sup> 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 Adopted Budget.

# Summary of Revenues and Expenditures

## 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>
<b>General Fund Supported Programs</b>				
<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%
<b>Subtotal, Government Operations</b>	<b>\$ 76,121,376</b>	<b>\$ 21,539,565</b>	<b>\$ 54,581,811</b>	<b>31.74%</b>
<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%
<b>Subtotal, County Asset Replacement</b>	<b>\$ 1,719,410</b>	<b>\$ 29,000</b>	<b>\$ 1,690,410</b>	<b>0.98%</b>
<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%
<b>Subtotal, County Capital Improvement</b>	<b>\$ 4,450,000</b>	<b>\$ 3,817,139</b>	<b>\$ 632,861</b>	<b>0.37%</b>
<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%
<b>Subtotal, County Debt Service</b>	<b>\$ 3,420,096</b>	<b>\$ -</b>	<b>\$ 3,420,096</b>	<b>1.99%</b>
<b>Subtotal, General Fund Support-County</b>	<b>\$ 84,937,598</b>	<b>\$ 25,385,704</b>	<b>\$ 59,551,894</b>	<b>34.63%</b>
<b>Subtotal, Fire and Rescue Levy Support</b>	<b>\$ 773,284</b>	<b>\$ -</b>	<b>\$ 773,284</b>	<b>0.45%</b>

# Summary of Revenues and Expenditures

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## 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>
<b><u>School Division</u></b>				
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	<u>9,835,699</u>	<u>853,732</u>	<u>8,981,967</u>	<u>5.22%</u>
<b>Subtotal, General Fund Support-Schools</b>	<b><u>\$ 203,481,433</u></b>	<b><u>\$ 91,062,967</u></b>	<b><u>\$ 112,418,466</u></b>	<b><u>65.37%</u></b>
<b>Total, General Fund Support</b>	<b><u>\$ 288,419,031</u></b>	<b><u>\$ 116,448,671</u></b>	<b><u>\$ 171,970,360</u></b>	<b><u>90.50%</u></b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance Fund	\$ 3,533,461	\$ 3,533,461	\$ -	0.00%
Health Insurance Fund	<u>35,798,972</u>	<u>35,762,972</u>	<u>36,000</u>	<u>0.02%</u>
<b>Subtotal, Internal Service Funds</b>	<b><u>\$ 39,332,433</u></b>	<b><u>\$ 39,296,433</u></b>	<b><u>\$ 36,000</u></b>	<b><u>0.02%</u></b>
<b><u>Special Revenue Funds</u></b>				
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	<u>1,527,015</u>	<u>1,527,015</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Special Revenue Funds</b>	<b><u>\$ 20,486,618</u></b>	<b><u>\$ 3,247,279</u></b>	<b><u>\$ 17,239,339</u></b>	<b><u>9.07%</u></b>
<b>Total Appropriations</b>	<b><u>\$ 349,011,366</u></b>	<b><u>\$ 158,992,383</u></b>	<b><u>\$ 190,018,983</u></b>	<b><u>100.00%</u></b>

# Summary of Revenues and Expenditures

## 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>
<b>General Fund Supported Programs</b>				
<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%
<b>Subtotal, Government Operations</b>	<b>\$ 76,821,281</b>	<b>\$ 21,726,397</b>	<b>\$ 55,094,884</b>	<b>90.97%</b>
<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%
<b>Subtotal, County Asset Replacement</b>	<b>\$ 3,071,850</b>	<b>\$ 1,045,185</b>	<b>\$ 2,026,665</b>	<b>3.35%</b>
<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	200,000	-	200,000	0.12%
<b>Subtotal, County Capital Improvement</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>0.74%</b>
<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%
<b>Subtotal, County Debt Service</b>	<b>\$ 3,761,916</b>	<b>\$ -</b>	<b>\$ 3,761,916</b>	<b>6.21%</b>
<b>Subtotal, General Fund Support-County</b>	<b>\$ 82,440,679</b>	<b>\$ 21,877,945</b>	<b>\$ 60,562,734</b>	<b>31.85%</b>
<b>Subtotal, Fire and Rescue Levy Support</b>	<b>\$ 1,664,368</b>	<b>\$ 893,637</b>	<b>\$ 770,731</b>	<b>0.45%</b>

## Summary of Revenues and Expenditures

### 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>
<b><u>School Division</u></b>				
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	10,277,248	851,483	9,425,765	5.48%
<b>Subtotal, General Fund Support-Schools</b>	<b>\$ 191,582,856</b>	<b>\$ 80,418,975</b>	<b>\$ 111,163,881</b>	<b>64.73%</b>
<b>Total, General Fund Support</b>	<b>\$ 274,023,535</b>	<b>\$ 102,296,920</b>	<b>\$ 171,726,615</b>	<b>90.31%</b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance Fund	\$ 3,542,853	\$ 3,542,853	\$ -	0.00%
Health Insurance Fund	37,202,376	37,166,376	36,000	0.02%
<b>Subtotal, Internal Service Funds</b>	<b>\$ 40,745,229</b>	<b>\$ 40,709,229</b>	<b>\$ 36,000</b>	<b>0.02%</b>
<b><u>Special Revenue Funds</u></b>				
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	1,570,305	1,570,305	-	0.00%
<b>Subtotal, Special Revenue Funds</b>	<b>\$ 21,539,960</b>	<b>\$ 3,915,261</b>	<b>\$ 17,624,699</b>	<b>9.27%</b>
<b>Total Appropriations</b>	<b>\$ 337,973,092</b>	<b>\$ 147,815,047</b>	<b>\$ 190,158,045</b>	<b>100.00%</b>

# Financial Summaries

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## All Funds

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Projected</u>	<u>FY 2021</u> <u>Budget</u>
<b><u>Revenue</u></b>					
General Property Taxes	\$142,087,015	\$151,399,272	\$153,477,290	\$155,279,873	\$155,550,736
Other Local Taxes	16,506,576	17,150,014	17,095,328	17,821,392	16,412,000
Permits, Licenses & Fees	1,493,770	1,819,170	1,440,560	1,534,480	1,359,843
Fines & Forfeitures	660,274	505,326	503,000	338,058	511,000
Use of Money & Property	1,067,648	9,945,352	1,489,276	1,981,304	1,150,581
Charges for Services	43,352,770	45,037,060	45,507,902	69,461,090	48,398,641
Miscellaneous Revenue	4,184,022	7,695,856	4,048,565	5,692,233	4,469,542
Recovered Costs	1,585,304	1,804,120	1,295,109	1,472,762	1,296,409
Intergovernmental Revenue	91,338,321	91,720,690	92,085,947	97,128,606	93,605,959
<b><u>Other Financing Sources</u></b>	<u>122,598,225</u>	<u>143,594,701</u>	<u>122,627,775</u>	<u>144,321,528</u>	<u>140,865,659</u>
<b>Total Revenue</b>	<b>\$424,873,925</b>	<b>\$470,671,561</b>	<b>\$439,570,752</b>	<b>\$495,031,326</b>	<b>\$463,620,370</b>
<b><u>Expenditures</u></b>					
Personnel	\$210,737,395	\$223,461,891	\$235,901,860	\$260,249,945	\$239,888,732
Operating	33,825,053	37,358,074	45,060,431	38,018,404	47,401,735
Capital	16,320,648	23,896,687	7,727,627	34,667,891	24,054,217
Other Charges	22,555,757	22,831,114	18,635,588	20,780,017	18,188,596
<b><u>Other Use of Funds</u></b>	<u>130,976,536</u>	<u>143,928,714</u>	<u>133,641,405</u>	<u>153,108,099</u>	<u>135,209,101</u>
<b>Total Expenditures</b>	<b>\$414,415,389</b>	<b>\$449,476,480</b>	<b>\$440,966,911</b>	<b>\$506,824,356</b>	<b>\$464,742,381</b>
Net Change in Fund Balance	10,458,536	21,195,081	(1,396,159)	(11,793,029)	(1,122,011)
Fund Balance, July 1	<u>\$97,414,702</u>	<u>\$107,873,238</u>	<u>\$129,068,319</u>	<u>\$129,068,319</u>	<u>\$117,275,290</u>
Fund Balance, June 30	<u>\$107,873,238</u>	<u>\$129,068,319</u>	<u>\$127,672,160</u>	<u>\$117,275,290</u>	<u>\$116,153,279</u>

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

# Financial Summaries

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## General Fund

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b><u>Revenue</u></b>					
General Property Taxes	\$134,355,014	\$134,777,825	\$135,794,188	\$137,126,550	\$137,696,854
Other Local Taxes	16,506,576	17,150,014	17,095,328	17,821,392	16,412,000
Permits, Licenses & Fees	1,475,745	1,799,330	1,420,560	1,515,135	1,339,843
Fines & Forfeitures	656,961	505,326	503,000	338,058	511,000
Use of Money & Property	736,583	1,215,846	786,936	1,116,012	786,101
Charges for Services	989,606	1,018,441	921,383	698,525	919,779
Miscellaneous Revenue	626,961	325,338	468,345	493,578	454,880
Recovered Costs	402,413	364,013	102,500	280,153	103,800
Intergovernmental Revenue	30,709,245	30,156,587	30,791,013	30,309,615	,31,598,113
<u>Other Financing Sources</u>	<u>2,575,040</u>	<u>497,731</u>	<u>477,522</u>	<u>416,087</u>	<u>477,522</u>
Total Revenue	\$189,034,144	\$187,810,451	\$188,360,775	\$190,115,105	\$190,299,892
<b><u>Expenditures</u></b>					
Personnel	\$54,171,082	\$48,184,490	\$49,128,906	\$50,188,208	\$50,688,055
Operating	11,778,626	11,178,174	12,334,122	10,114,591	11,811,389
Capital	413,316	205,576	113,612	213,820	88,612
Other Charges	13,907,311	13,886,116	14,725,829	13,255,752	14,239,643
<u>Other Use of Funds</u>	<u>108,168,925</u>	<u>113,055,761</u>	<u>113,046,003</u>	<u>120,875,760</u>	<u>114,459,890</u>
Total Expenditures	\$188,439,260	\$186,510,117	\$189,348,472	\$194,648,131	\$191,287,589
Net Change in Fund Balance	594,884	1,300,334	(987,697)	(4,533,026)	(987,697)
Fund Balance, July 1	<u>\$30,300,034</u>	<u>\$30,894,918</u>	<u>\$32,195,252</u>	<u>\$32,195,252</u>	<u>\$27,662,226</u>
Fund Balance, June 30	<u>\$30,894,918</u>	<u>\$32,195,252</u>	<u>\$31,207,555</u>	<u>\$27,662,226</u>	<u>\$26,674,529</u>

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

# Financial Summaries

## School Operating Fund

	<b><u>FY 2018</u></b> <b><u>Actual</u></b>	<b><u>FY 2019</u></b> <b><u>Actual</u></b>	<b><u>FY 2020</u></b> <b><u>Budget</u></b>	<b><u>FY 2020</u></b> <b><u>Projected</u></b>	<b><u>FY 2021</u></b> <b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Charges for Services	612,558	-	-	-	-
Miscellaneous Revenue	1,234,101	2,135,309	2,575,412	1,825,265	2,600,820
Recovered Costs	3,783	17,777	-	-	-
Intergovernmental Revenue	50,327,032	51,228,681	52,618,420	51,160,999	56,304,410
<b><u>Other Financing Sources</u></b>	<b><u>85,169,711</u></b>	<b><u>89,243,899</u></b>	<b><u>93,091,478</u></b>	<b><u>94,956,288</u></b>	<b><u>93,091,478</u></b>
Total Revenue	\$137,347,185	\$142,625,666	\$148,285,310	\$147,942,552	\$151,996,708
<b><u>Expenditures</u></b>					
Personnel	\$120,328,035	\$124,711,141	\$131,758,066	\$131,758,066	\$132,729,616
Operating	8,408,784	8,221,829	13,054,380	12,005,235	14,895,496
Capital	209,173	130,869	67,280	27,437	94,728
Other Charges	5,126,870	5,134,988	-	-	-
<b><u>Other Use of Funds</u></b>	<b><u>3,221,244</u></b>	<b><u>3,294,999</u></b>	<b><u>3,405,584</u></b>	<b><u>4,151,814</u></b>	<b><u>4,276,868</u></b>
Total Expenditures	\$137,294,106	\$141,493,826	\$148,285,310	\$147,942,552	\$151,996,708
Net Change in Fund Balance	53,079	1,131,840	-	-	-
Fund Balance, July 1	<u>\$435,682</u>	<u>\$488,747</u>	<u>\$1,620,587</u>	<u>\$1,620,587</u>	<u>\$1,620,587</u>
Fund Balance, June 30	<u>\$488,747</u>	<u>\$1,620,587</u>	<u>\$1,620,587</u>	<u>\$1,620,587</u>	<u>\$1,620,587</u>

# Financial Summaries

## Fire and Rescue Levy Fund

	<b><u>FY 2018</u></b> <b><u>Actual</u></b>	<b><u>FY 2019</u></b> <b><u>Actual</u></b>	<b><u>FY 2020</u></b> <b><u>Budget</u></b>	<b><u>FY 2020</u></b> <b><u>Projected</u></b>	<b><u>FY 2021</u></b> <b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$7,035,310	\$15,869,758	\$16,926,344	\$17,357,520	\$17,088,873
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	93,358	277,314	200,000	88,500	200,000
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	24,173	135,059	5,000	1,500	5,000
Recovered Costs	27,765	273,915	-	-	-
Intergovernmental Revenue	264,185	1,209,510	877,946	673,474	593,856
<b><u>Other Financing Sources</u></b>	<b><u>4,911,259</u></b>	<b><u>961,601</u></b>	<b><u>985,065</u></b>	<b><u>1,755,957</u></b>	<b><u>1,006,408</u></b>
Total Revenue	\$12,356,050	18,727,157	\$18,994,355	\$19,876,951	\$18,894,137
<b><u>Expenditures</u></b>					
Personnel	\$88,547	\$11,571,123	\$12,213,976	\$13,270,530	\$12,546,617
Operating	653,906	1,082,495	2,230,627	1,417,750	1,430,987
Capital	1,958,872	3,780,139	-	161,400	-
Other Charges	3,060,536	3,310,890	3,540,322	3,825,427	3,588,211
<b><u>Other Use of Funds</u></b>	<b><u>2,409,581</u></b>	<b><u>2,333,601</u></b>	<b><u>1,562,322</u></b>	<b><u>4,310,567</u></b>	<b><u>1,328,322</u></b>
Total Expenditures	\$8,171,442	\$22,078,248	\$19,547,247	\$22,985,674	\$18,894,137
Net Change in Fund Balance	4,184,608	(3,351,091)	(552,892)	(3,108,723)	(552,892)
Fund Balance, July 1	<u>\$5,920,085</u>	<u>\$10,104,693</u>	<u>\$6,753,602</u>	<u>\$6,753,602</u>	<u>\$3,644,879</u>
Fund Balance, June 30	<u>\$10,104,693</u>	<u>\$6,753,602</u>	<u>\$6,200,710</u>	<u>\$3,644,879</u>	<u>\$3,091,987</u>

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

# Financial Summaries

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## Capital Improvement Fund

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	663	27,756	-	114,066	-
Charges for Services	-	-	-	-	-
Miscellaneous Revenue	402,530	3,548,999	-	2,042,114	-
Recovered Costs	11,780	38,220	-	-	-
Intergovernmental Revenue	2,334,488	521,401	-	102,424	-
<b><u>Other Financing Sources</u></b>	<b><u>9,124,509</u></b>	<b><u>19,778,434</u></b>	<b><u>8,122,725</u></b>	<b><u>16,469,335</u></b>	<b><u>21,991,700</u></b>
<b>Total Revenue</b>	<b>\$11,873,970</b>	<b>\$23,914,810</b>	<b>\$8,122,725</b>	<b>\$18,727,939</b>	<b>\$21,991,700</b>
<b><u>Expenditures</u></b>					
Personnel	\$ 44,997	\$ 956	\$154,725	\$ -	\$ -
Operating	353,491	678,024	4,000,000	1,060,391	4,000,000
Capital	6,790,591	8,418,776	2,900,000	15,380,674	17,741,700
Other Charges	103,055	18,000	-	3,560,836	-
<b><u>Other Use of Funds</u></b>	<b><u>2,502,305</u></b>	<b><u>1,012,116</u></b>	<b><u>1,068,000</u></b>	<b><u>-</u></b>	<b><u>250,000</u></b>
<b>Total Expenditures</b>	<b>\$9,794,439</b>	<b>\$10,127,872</b>	<b>\$8,122,725</b>	<b>\$20,001,901</b>	<b>\$21,991,700</b>
Net Change in Fund Balance	2,079,531	13,786,938	-	(1,273,962)	-
Fund Balance, July 1	<u>\$13,366,986</u>	<u>\$15,446,517</u>	<u>\$29,233,455</u>	<u>\$29,233,455</u>	<u>\$27,959,493</u>
Fund Balance, June 30	<u>\$15,446,517</u>	<u>\$29,233,455</u>	<u>\$29,233,455</u>	<u>\$27,959,493</u>	<u>\$27,959,493</u>

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

# Financial Summaries

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## Debt Service Fund

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Projected</u>	<u>FY 2021</u> <u>Budget</u>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	-	7,916,477	-	-	-
Charges for Services	-	-	-	480,868	-
Miscellaneous Revenue	-	-	-	-	-
Recovered Costs	-	-	-	-	-
Intergovernmental Revenue	522,063	621,847	592,888	9,670,400	591,438
<u>Other Financing Sources</u>	<u>12,744,330</u>	<u>12,387,923</u>	<u>12,523,422</u>	<u>12,523,422</u>	<u>12,664,356</u>
Total Revenue	\$13,266,393	\$20,926,247	\$13,116,310	\$22,684,690	\$13,255,794
<b><u>Expenditures</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	186,938	-	-	-
Capital	-	-	-	-	-
Other Charges	-	-	-	-	-
<u>Other Use of Funds</u>	<u>13,392,464</u>	<u>20,735,909</u>	<u>13,116,310</u>	<u>22,684,690</u>	<u>13,255,794</u>
Total Expenditures	\$13,392,464	\$20,922,847	\$13,116,310	\$22,684,690	\$13,255,794
Net Change in Fund Balance	(126,071)	3,400	-	-	-
Fund Balance, July 1	<u>\$27,959,493</u>	<u>\$27,833,422</u>	<u>\$27,836,822</u>	<u>\$27,836,822</u>	<u>\$27,836,822</u>
Fund Balance, June 30	<u>\$27,833,422</u>	<u>\$27,836,822</u>	<u>\$27,836,822</u>	<u>\$27,836,822</u>	<u>\$27,836,822</u>

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

# Financial Summaries

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## Non-major Governmental Funds

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b><u>Revenue</u></b>					
General Property Taxes	\$696,691	\$751,689	\$756,758	\$795,803	\$765,009
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Use of Money & Property	3,896	66,744	-	72,264	4,480
Charges for Services	4,179,078	4,119,682	1,512,055	3,651,942	4,502,293
Miscellaneous Revenue	504,050	332,756	-	128,563	638,042
Recovered Costs	1,129,905	1,104,416	1,192,609	1,192,609	1,192,609
Intergovernmental Revenue	3,801,326	3,552,261	7,181,826	4,072,594	4,497,213
<u>Other Financing Sources</u>	<u>4,650,244</u>	<u>18,745,065</u>	<u>5,880,144</u>	<u>6,896,927</u>	<u>5,938,118</u>
Total Revenue	\$14,965,190	\$28,672,613	\$16,523,392	\$16,831,702	\$17,537,764
<b><u>Expenditures</u></b>					
Personnel	\$4,418,238	\$4,611,297	\$4,952,415	\$4,955,070	\$5,236,843
Operating	4,858,662	5,358,559	5,890,618	4,565,253	5,064,932
Capital	4,529,181	9,608,457	4,574,235	5,741,807	6,124,177
Other Charges	182,691	178,930	120,950	-	70,991
<u>Other Use of Funds</u>	<u>1,152,672</u>	<u>1,250,960</u>	<u>961,601</u>	<u>1,085,268</u>	<u>1,040,821</u>
Total Expenditures	\$15,141,444	\$21,008,205	\$16,499,819	\$16,347,398	\$17,537,764
Net Change in Fund Balance	(176,254)	7,664,408	23,573	463,304	-
Fund Balance, July 1	<u>\$8,133,876</u>	<u>\$7,957,622</u>	<u>\$15,622,030</u>	<u>\$15,645,603</u>	<u>\$16,108,907</u>
Fund Balance, June 30	<u>\$7,957,622</u>	<u>\$15,622,030</u>	<u>\$15,645,603</u>	<u>\$16,108,907</u>	<u>\$16,108,907</u>

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

# Financial Summaries

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## Proprietary Funds

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenue</u></b>					
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Permits, Licenses & Fees	18,025	19,840	20,000	19,345	20,000
Fines & Forfeitures	3,313	-	-	0	-
Use of Money & Property	233,148	441,215	502,340	590,462	160,000
Charges for Services	37,571,528	39,898,937	43,074,464	65,110,623	42,976,569
Miscellaneous Revenue	1,392,207	1,218,395	999,808	710,345	770,800
Recovered Costs	9,658	5,779	-	0	-
Intergovernmental Revenue	3,379,982	4,430,403	23,854	1,139,100	20,929
<b><u>Other Financing Sources</u></b>	<b><u>3,423,132</u></b>	<b><u>1,980,048</u></b>	<b><u>1,547,419</u></b>	<b><u>11,303,512</u></b>	<b><u>5,696,077</u></b>
<b>Total Revenue</b>	<b>\$46,030,993</b>	<b>\$47,994,617</b>	<b>\$46,167,885</b>	<b>\$78,873,387</b>	<b>\$49,644,375</b>
<b><u>Expenditures</u></b>					
Personnel	\$31,686,482	\$34,382,882	\$37,693,772	\$60,078,070	\$38,687,601
Operating	7,771,584	10,652,055	7,550,684	8,855,184	10,198,931
Capital	2,419,515	1,752,870	72,500	13,142,753	5,000
Other Charges	175,294	302,190	248,487	138,002	289,751
<b><u>Other Use of Funds</u></b>	<b><u>129,345</u></b>	<b><u>245,368</u></b>	<b><u>481,585</u></b>	<b><u>-</u></b>	<b><u>597,406</u></b>
<b>Total Expenditures</b>	<b>\$42,182,220</b>	<b>\$47,335,365</b>	<b>\$46,047,028</b>	<b>\$82,214,009</b>	<b>\$49,778,689</b>
Net Change in Fund Balance	3,848,773	659,252	120,857	(\$3,340,622)	(\$134,314)
Fund Balance, July 1	<u>\$11,298,546</u>	<u>\$15,147,319</u>	<u>\$15,806,571</u>	<u>\$15,806,571</u>	<u>\$12,465,949</u>
Fund Balance, June 30	<u>\$15,147,319</u>	<u>\$15,806,571</u>	<u>\$15,927,428</u>	<u>\$12,465,949</u>	<u>\$12,331,635</u>

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

## Overview by Functional Area

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### General Government

General Government includes twelve departments with budgets for FY 2021 totaling \$16,247,477, approximately 8.5% of General Fund expenditures. FY 2021 adopted budget expenditures increase by \$710,477, or 4.6%, from FY 2020. These increases are primarily in the area of personnel due to expenditures due to changes in benefit costs and FY 2020 2.0% compensation increase, salary scale, and compression adjustments for permanent staff, and the establishment of (0.53) Investigator in the County Attorney's Office mid-FY 2020.

<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>
<b><u>General Government</u></b>				
Board of Supervisors	\$ 293,621	\$ 296,300	\$ 2,679	0.91%
Commissioner of the Revenue	1,666,013	1,709,428	43,415	2.61%
County Administration	986,538	1,023,348	36,810	3.73%
County Attorney	817,183	887,911	70,728	8.66%
Finance	1,540,694	1,629,481	88,787	5.76%
Geographic Info Systems	366,019	348,304	(17,715)	-4.84%
Human Resources	3,014,078	3,252,848	238,770	7.92%
Independent Auditor	210,895	189,375	(21,520)	-10.20%
Information Technology	4,178,679	4,372,546	193,867	4.64%
Management & Budget	593,307	615,960	22,653	3.82%
Registrar	483,047	493,359	10,312	2.13%
<u>Treasurer</u>	<u>1,386,926</u>	<u>1,428,617</u>	<u>41,691</u>	<u>3.01%</u>
<b>Subtotal, Gen Government</b>	<b>\$ 15,537,000</b>	<b>\$ 16,247,477</b>	<b>\$ 710,477</b>	<b>4.57%</b>

## Overview by Functional Area

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### Judicial Administration

This category includes nine divisions with budgets for FY 2021 totaling \$4,465,211, 2.3% of the General Fund expenditures. FY 2021 adopted budget expenditures increase by \$229,130, or 5.4% over the FY 2020 adopted budget. FY 2021 adopted budget increases primarily include adjustments due to changes in benefit costs, as well as the FY 2020 2.0% compensation increase and salary scale adjustment for permanent staff, and the Public Defender's Office funding was moved into this area from the Contributions section.

<u>Department</u>	<u>FY 2020</u> <u>Adopted</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Change (\$)</u>	<u>FY 2020-21</u> <u>Change (%)</u>
<b><u>Judicial Administration</u></b>				
Adult Court Services	\$ 1,027,856	\$ 1,088,485	\$ 60,629	5.90%
Circuit Court	140,382	142,363	1,981	1.41%
Clerk of the Circuit Court	1,302,257	1,379,666	77,409	5.94%
Commissioner of Accounts	15,600	15,600	-	0.00%
Commonwealth's Attorney	1,611,787	1,666,431	54,644	3.39%
General District Court	32,700	32,700	-	0.00%
Juv & Dom Relations Court	17,726	17,726	-	0.00%
Public Defender's Office	-	34,467	34,467	n/a
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Judicial Admin</b>	<b>\$ 4,236,081</b>	<b>\$ 4,465,211</b>	<b>\$ 229,130</b>	<b>5.41%</b>

### Public Safety

This category includes two departments with budgets for FY 2021 totaling \$22,016,944, 11.7% of the General Fund expenditures. The FY 2021 adopted budget expenditures increase by \$890,332, or 4.15% over the FY 2020 adopted budget. The FY 2021 adopted budget for the Sheriff's Office includes changes in benefit costs, the FY 2020 2.0% compensation increase and salary scale adjustment for permanent staff, and jurisdictional funding formula increases for the Northwest Regional Adult Detention Center.

<u>Department</u>	<u>FY 2020</u> <u>Adopted</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Change (\$)</u>	<u>FY 2020-21</u> <u>Change (%)</u>
<b><u>Public Safety</u></b>				
Juvenile Detention & Probation	\$ 309,532	\$ 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>
<b>Subtotal, Public Safety</b>	<b>\$ 21,436,144</b>	<b>\$ 22,326,476</b>	<b>\$ 890,332</b>	<b>4.15%</b>

## Overview by Functional Area

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### Public Works

This category includes funding for the Department of General Services' facilities maintenance, management and administrative functions. The FY 2021 adopted budget for this department totals \$5,654,654, 2.96% of the General Fund expenditures, and a decrease by \$2,636,180, or 31.8% under the FY 2020 adopted budget primarily due to the transfer of Environmental Services – Convenience Sites to the Environmental Services Fund.

<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>
<b><u>Public Works</u></b>				
Env Services (Conv Sites) <sup>1</sup>	\$ 2,780,204	\$ -	\$ (2,780,204)	-100.00%
General Services	<u>5,510,630</u>	<u>5,654,654</u>	<u>144,024</u>	<u>2.61%</u>
<b>Subtotal, Public Works</b>	<b>\$ 8,290,834</b>	<b>\$ 5,654,654</b>	<b>\$ (2,636,180)</b>	<b>-31.80%</b>

### Health and Welfare

This category includes three agencies with the FY 2021 adopted budget totaling \$13,775,251, 7.2% of the General Fund expenditures. FY 2021 expenditures increase by \$860,381, or 6.7% primarily due to changes in benefit costs, as well as the FY 2020 2.0% compensation increase and salary scale adjustment for permanent staff. Community Services Board (CSB) and Public Health (State Health Department) funding includes additional funding to support costs for program administered by these entities to County residents, based on jurisdictional funding formulas.

<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>
<b><u>Health &amp; Welfare</u></b>				
Community Services Board	\$ 489,482	\$ 619,438	\$ 129,956	26.55%
Public Health	616,995	627,086	10,091	1.64%
Social Services	<u>11,808,393</u>	<u>12,528,727</u>	<u>720,334</u>	<u>6.35%</u>
<b>Subtotal, Health &amp; Welfare</b>	<b>\$ 12,914,870</b>	<b>\$ 13,775,251</b>	<b>\$ 860,381</b>	<b>6.66%</b>

## Overview by Functional Area

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### Culture

This category includes three divisions within the FY 2021 adopted budget totaling \$7,209,305, 3.8% of the General Fund expenditures. FY 2021 expenditures increase by \$319,457, or 4.6% primarily due to changes in benefit costs, as well as the FY 2020 2.0% compensation increase and salary scale adjustment for permanent staff. In addition, FY 2021 includes an increase to operating expenditures for Parks and Recreation's Central Sports Complex and increases in the department's contractual services. The Lord Fairfax Community College increases are based on the jurisdictional funding formula agreement.

<u>Department</u>	<u>FY 2020</u> <u>Adopted</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Change (\$)</u>	<u>FY 2020-21</u> <u>Change (%)</u>
<u>Culture</u>				
Library	\$ 2,555,601	\$ 2,652,583	\$ 96,982	3.85%
Lord Fairfax Comm College	75,197	77,475	2,278	3.23%
<u>Parks &amp; Recreation</u>	<u>4,259,050</u>	<u>4,479,247</u>	<u>220,197</u>	<u>5.30%</u>
<b>Subtotal, Culture</b>	<b>\$ 6,889,848</b>	<b>\$ 7,209,305</b>	<b>\$ 319,457</b>	<b>4.64%</b>

### Community Development

This category includes seven departments with the FY 2021 adopted budget totaling \$6,461,629, or about 3.4% of the General Fund expenditures. FY 2021 expenditure increases of \$103,850, or 1.6%, primarily due to changes in benefit costs, as well as the FY 2020 2.0% compensation increase and salary scale adjustment for permanent staff. In addition, FY 2020 includes an increase in rent and personnel expenditures for the John Marshall Soil and Water Conservation District as well as the conversion of (0.43) Administrative Associate to (1.0) Youth Livestock Educator approved mid-FY 2020 and increases in accordance with the organization's jurisdictional funding formula for Cooperative Extension.

<u>Department</u>	<u>FY 2020</u> <u>Adopted</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Change (\$)</u>	<u>FY 2020-21</u> <u>Change (%)</u>
<u>Community Development</u>				
Agriculture Development	\$ 71,647	\$ 73,631	\$ 1,984	2.90%
Community Development	3,796,807	3,817,836	21,029	0.56%
Contributions	1,095,202	1,090,412	(4,790)	-0.44%
Cooperative Extension	162,418	219,464	57,046	35.35%
Economic Development	917,728	930,184	12,456	1.37%
John Marshall SWCD	162,346	178,471	16,125	10.06%
<u>Planning Commission/BZA</u>	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Comm Develop</b>	<b>\$ 6,357,779</b>	<b>\$ 6,461,629</b>	<b>\$ 103,850</b>	<b>1.63%</b>

## Overview by Functional Area

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### Non-Departmental

This category includes utility expenses and various operational contingencies and reserve accounts. The FY 2021 adopted budget totals \$1,722,944, or about 0.9% of the General Fund expenditures. FY 2021 expenditure decreases of \$1,623,259, or 48.5% are due to the economic uncertainty associated with the COVID-19 pandemic, resulting in no salary scale adjustments for FY 2021.

<u>Department</u>	<u>FY 2020</u> <u>Adopted</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Change (\$)</u>	<u>FY 2020-21</u> <u>Change (%)</u>
Non-Departmental	\$ 3,346,203	\$ 1,722,944	\$ (1,623,259)	-48.51%
<b>Subtotal, Non-Departmental</b>	<b>\$ 3,346,203</b>	<b>\$ 1,722,944</b>	<b>\$ (1,623,259)</b>	<b>-48.51%</b>

### Transfers

This category consists of local support provided from the General Fund to other component funds. The General Fund provides local support for the School Division, Landfill Enterprise Fund, Airport Fund and Utility Fund, as well as cash funding to the Capital Improvement Program, County's Asset Replacement plan, and debt service expenditures for the County and School Division. FY 2021 expenditures increase totals \$3,084,929, which includes a \$4,461,002 million increase in the Environmental Services Fund, due to the transfer of Convenience Sites from the General Fund to the Environmental Services Fund.

The FY 2021 budget includes no change in the transfer to to the School Division Operating Fund. Debt Service Fund transfer adjustments are based on current debt amortization and projected debt issuances as included in the adopted CIP.

<u>Department</u>	<u>FY 2020</u> <u>Adopted</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2020-21</u> <u>Change (\$)</u>	<u>FY 2020-21</u> <u>Change (%)</u>
<b><u>Transfers</u></b>				
Airport Fund	\$ 16,000	\$ 16,225	\$ 225	1.41%
Capital Improvement Fund	2,122,725	1,255,331	(867,394)	-40.86%
County Asset Replacement Fund	1,637,532	1,690,410	52,878	3.23%
Debt Service Fund	12,190,559	11,628,777	(561,782)	-4.61%
Environmental Services Fund	1,181,419	5,642,421	4,461,002	377.60%
School Division Operating	93,091,478	93,091,478	-	0.00%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Transfers</b>	<b>\$ 110,339,713</b>	<b>\$ 113,424,642</b>	<b>\$ 3,084,929</b>	<b>2.80%</b>

# Mission Statement, Strategic Goals, and Priorities

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

## Mission Statement

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

## Vision Statement

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

## FY 2018 – 2022 Strategic Plan – Goals & Priorities

The following strategic goals and priorities are further detailed in the County's Adopted FY 2018-2022 Strategic Plan: <http://www.fauquiercounty.gov/home/showdocument?id=18773>.

The Board of Supervisors was slated to update the Strategic Plan in May 2020. Due to response needs as a result of the COVID-19 pandemic, the Board of Supervisors has paused updating to ensure full understanding of the economic and community impact from the pandemic. The Board of Supervisors plans to update and revise these goals and priorities, once economic impacts from the COVID-19 pandemic are realized.

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

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

## Mission Statement, Strategic Goals, and Priorities

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

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

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

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

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

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

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

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

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

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

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

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

# Mission Statement, Strategic Goals, and Priorities

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- **Priority 7 - Maintain continuity of service delivery for County programs and services.**  
*Since the recession, fixed and mandated cost increases have outpaced base revenue growth in the County and limited the County's ability to provide departmental enhancements that were not focused on public safety or mandated services. The last several budget cycles have had a continual theme of including a series of department enhancements that focus on continuity of services and increased service delivery efficiencies for non-public safety divisions, outside of mandated programs. The County will continue to focus available resources in key departmental enhancements that will have the greatest impact on services overall and delivery of programs and services to citizens.*
- **Priority 8 - Enhance financial and strategic planning.**  
*Since the recession, a primary focus has been on addressing the needs of the County with limited resources. To enhance the County's financial planning process and budget development, the Board of Supervisors implemented a two-year budget with the FY 2015 budget cycle. The second year serves as a commitment of funding by the Board of Supervisors with adjustments limited to state or federal mandates, revenue adjustments, or operational emergencies.*

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

- **Priority 9 - Partner with community organizations.**  
*The nonprofit community that supports Fauquier County citizenry is vast and complements the programs and services provided by the County government to its citizens. The support provided by our community partners enhances the availability of programs and services for citizens, so that County resources can be more efficiently distributed for needs that cannot be provided by our community partners.*

## Legislative Priorities

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

### Revenue Impacts for Local Governments:

- Fauquier County opposes the imposition of any additional unfunded state mandates upon localities.
- Fauquier County urges the General Assembly to return to paying \$14 per day for all state responsible inmates incarcerated in local jails, for whom they are now paying \$12 per day.
- Fauquier County supports an initiative in the 2019 session for local day placement programs under the Children's Services Act. The largest expenditure for Fauquier County is special education day placement, for which the Commonwealth only provides funding for two-thirds of expenditures. Local day placement programs would allow children to remain in their communities, allow local school personnel to track the progress of the child, allow community services to be provided to families and children beyond the day placement, and achieve savings for taxpayers through a shorter length of stay.

# Mission Statement, Strategic Goals, and Priorities

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## **Education:**

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

## **Land Use and Zoning Authority:**

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

## **Purchase of Development Rights and Conservation:**

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

## **Libraries:**

- Fauquier County seeks an increase to the state aid formula for public libraries. Funding available for public libraries currently falls short of the amount needed to fully fund the formula as defined by the Code of Virginia. Funds are needed, as more and more Virginians turn to their public libraries to help bridge the gap between those with access to electronic resources and those without.

# Mission Statement, Strategic Goals, and Priorities

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## **Transportation Priorities:**

- Fauquier County seeks support from the Virginia General Assembly to encourage the Virginia Department of Transportation to construct a traffic light at the intersection of Route 29 North and Mill Run Industrial Park.
- Fauquier County requests the General Assembly to encourage the Virginia Department of Transportation to realign Independence Avenue in Bealeton to be adjacent to Lafayette Lane with an all-way traffic signal in order to increase traffic safety, provide savings in school bus fuel and enhance transportation efficiency.
- Fauquier County strongly opposes the devolution of the responsibility for any state roads onto localities.

## **Broadband/Wireless Telecommunications**

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

## **Virginia Worker's Compensation Act:**

- Fauquier County supports a proposed amendment to Virginia Code 65.2-402 providing for the inclusion under the Virginia Worker's Compensation Act of post-traumatic stress disorder on behalf of public safety officers in Virginia. Fauquier County supports a detailed financial review by the General Assembly of the cost impacts of this amendment upon localities. Fauquier County encourages the General Assembly to support a cost-sharing of the resulting costs between localities and the Commonwealth for the benefit of our first responders.

## **Health, Safety and Welfare:**

- Fauquier County supports an amendment to the Virginia Code that would allow service of process by mail to vehicle owners who are cited by school bus arm cameras for passing a school bus loading or unloading passengers. The amendment would also allow the County's ordinance to apply within any town located within the County.
- Fauquier County strongly supports legislation increasing statewide penalties and restrictions on a driver's use of technology, or other distraction, while operating a motor vehicle. The numbers of accidents and deaths nationwide that are caused by distracted driving are increasing at alarming rates. In an effort to protect the health and safety of our citizens and public that travel by roads within our jurisdiction, the County further supports legislation that would provide clear authority for the County to adopt and enforce a local ordinance requiring drivers to pay full attention while driving.
- Fauquier County seeks legislation to empower the Virginia Department of Health to approve harvested rainwater as potable for human consumption.

## Five-Year Operational Plan

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As the County has navigated the recession and post-recession economic environment, the Board of Supervisors has acknowledged the need to enhance the County's financial management and planning processes. As part of this plan, initially a two-year budgeting process was introduced, with the inclusion of the five-year operating plan to be developed after the final adoption of the second year of the biennial budget. The focus of the second year of the biennial budget process is updating of the five-year operating plan.

**Due to the COVID-19 pandemic, the five-year operating plan was placed on hold by the Board of Supervisors due to governmental response needs and focus. The Board of Supervisors determined it best to update the five-year operating plan after economic and community impacts are better understood for the short-term and long-term. The following is an overview of the FY 2018-2022 five-year operating plan.**

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

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

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

# Five-Year Operational Plan

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

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

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

# Five-Year Operational Plan

## FY 2018-2022 General Fund Expenditure

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

## FY 2018-2022 General Fund Revenue

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

## Permanent Positions – Adjustments

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### **Total County Personnel Adjustments**

The following provides an overview of all adjustments to County permanent positions as approved by the Board of Supervisors since the adoption of the FY 2020 Adopted Budget, included in the FY 2021 Adopted Budget, and approved for the FY 2022 Projected Budget. Overall, the County’s workforce has increased by 0.64 FTE between the FY 2020 and FY 2021 adopted budgets.

<b><u>Department</u></b>	<b><u>Adjustment</u></b>	<b><u>FTE Change</u></b>
<i><u>Mid-FY 2020 Adjustments</u></i>		
Clerk of Circuit Court	Adjust Chief Deputy Clerk of the Circuit Court	0.31
Clerk of Circuit Court	Adjust Chief Deputy Clerk of the Circuit Court	(0.31)
Cooperative Extension	Establish 4-H Youth Development Educator	1.00
Cooperative Extension	Eliminate (1) Administrative Associate	(0.43)
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>
<b><i>Subtotal, Mid-FY 2020 Adjustments</i></b>		<b><u>2.64</u></b>
<i><u>FY 2021 Adopted Budget Adjustments</u></i>		
Community Development	Eliminate (1) Assistant Director	(1.00)
<u>Parks and Recreation</u>	<u>Eliminate (1) Crew Chief</u>	<u>(1.00)</u>
<b>Subtotal, FY 2021 Adopted Budget Adjustments</b>		<b><u>(2.00)</u></b>
<i><u>FY 2022 Projected Budget Adjustments</u></i>		
<b>Subtotal, FY 2022 Projected Budget Adjustments</b>		<b><u>0.00</u></b>
<b>Subtotal, FY 2021 Adopted and FY 2022 Projected Budget Adjustments</b>		<b><u>(2.00)</u></b>
<b>Total Overall Personnel Adjustments, FY 2021 Adopted and FY 2022 Projected Budget</b>		<b><u>0.64</u></b>

## Permanent Positions – Full Time Equivalents

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b><u>General Government</u></b>					
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>
<b>Subtotal, General Government</b>	<b>122.53</b>	<b>123.53</b>	<b>124.53</b>	<b>125.20</b>	<b>125.20</b>
<b><u>Judicial Administration</u></b>					
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>
<b>Subtotal, Judicial Administration</b>	<b>45.11</b>	<b>45.11</b>	<b>45.11</b>	<b>45.04</b>	<b>45.04</b>
<b><u>Public Safety</u></b>					
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>
<b>Subtotal, Public Safety</b>	<b>181.50</b>	<b>184.50</b>	<b>185.50</b>	<b>185.50</b>	<b>185.50</b>
<b><u>Public Works</u></b>					
<u>General Services<sup>2</sup></u>	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>
<b>Subtotal, Public Works</b>	<b>53.00</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>

## Permanent Positions – Full Time Equivalents

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Projected
<b><u>Health and Welfare</u></b>					
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>
<b>Subtotal, Health and Welfare</b>	<b>48.53</b>	<b>58.53</b>	<b>59.53</b>	<b>59.53</b>	<b>59.53</b>
<b><u>Culture</u></b>					
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 &amp; Recreation</u>	<u>30.85</u>	<u>30.85</u>	<u>30.85</u>	<u>29.85</u>	<u>29.85</u>
<b>Subtotal, Culture</b>	<b>65.16</b>	<b>65.16</b>	<b>65.16</b>	<b>64.16</b>	<b>64.16</b>
<b><u>Community Development</u></b>					
Agricultural Development <sup>1</sup>	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>
<b>Subtotal, Community Development</b>	<b>45.63</b>	<b>45.63</b>	<b>45.63</b>	<b>45.67</b>	<b>45.67</b>
<b><u>Non-Departmental</u></b>					
<u>Non-Departmental</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Non-Departmental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Other Funds</u></b>					
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 <sup>1</sup>	2.00	2.00	2.00	2.00	2.00
Environmental Services Fund <sup>2</sup>	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>
<b>Subtotal, Other Funds</b>	<b>142.00</b>	<b>173.00</b>	<b>182.00</b>	<b>183.00</b>	<b>183.00</b>
<b>County Total</b>	<b>703.46</b>	<b>749.46</b>	<b>761.46</b>	<b>762.10</b>	<b>762.10</b>
<b>School Division</b>	<b>1,831.00</b>	<b>1,890.66</b>	<b>1,900.88</b>	<b>1,904.96</b>	<b>1,911.96</b>
<b>Total FTE</b>	<b>2,534.46</b>	<b>2,640.12</b>	<b>2,662.34</b>	<b>2,667.06</b>	<b>2,674.06</b>

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

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

# County Organizational Chart

