

## RESOLUTION

### **A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2018 BUDGET, ADOPT THE TAX RATES FOR CALENDAR YEAR 2017, AND ADOPT THE FISCAL YEAR 2018-2022 CAPITAL IMPROVEMENT PROGRAM**

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors (the Board of Supervisors or the Board) to approve and control the County's fiscal plan for Fiscal Year (FY) 2018; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2017; and

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

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

WHEREAS, on February 23, 2017, the County Administrator submitted the Proposed FY 2018 Budget, Calendar Year 2017 Tax Rates, and draft FY 2018 CIP to the Board of Supervisors and the Planning Commission; and

WHEREAS, the Planning Commission reviewed all new projects included in the draft CIP at their January 17, 2017 meeting; and

WHEREAS, the Planning Commission forwarded the draft CIP to the Board of Supervisors with a confirmation of the draft CIP's compliance with the County Comprehensive Plan and with no other recommended changes; and

WHEREAS, the Board of Supervisors conducted five work sessions on the draft CIP; and

WHEREAS, the Board of Supervisors received comments on the proposed budget, the proposed tax rates, and the draft capital improvement program from citizens of Fauquier County at a duly advertised public hearing; and

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

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

WHEREAS, on November 12, 2015 and on November 3, 2016, the Board of Supervisors appropriated funding for the anticipated costs for the quadrennial reassessment effective January 1, 2018; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 28<sup>th</sup> day of March 2017, that the following tax rates for Calendar Year 2017 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That the FY 2018-2022 Capital Improvement Program as amended by Board of Supervisors be, and is hereby, adopted; and, be it

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

RESOLVED FURTHER, That the following budget totaling \$310,894,596 is, and is hereby, approved effective July 1, 2017, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall Operating Fund budget of \$137,343,273 shall not exceed \$86,086,173 of local funds; and, be it

RESOLVED FURTHER, That all outstanding encumbrances as of June 30, 2017, are hereby re-appropriated to the 2017-18 fiscal year to the same department or account for which they are encumbered in the 2016-17 fiscal year, as approved by the County Administrator or his designee; and, be it

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

RESOLVED FURTHER, That appropriations designated for capital projects and asset replacement projects that are unexpended as of June 30, 2017, are hereby re-appropriated to the 2017-18 fiscal year to the same projects; and, be it

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

RESOLVED FURTHER, That all outstanding encumbrances and unencumbered appropriations in the General Fund associated with the business incubator and the quadrennial reassessment as of June 30, 2017, are hereby re-appropriated to the 2017-18 fiscal year; and be it

RESOLVED FURTHER, That the FY 2017 fund balance of the Conservation Easement Service District Fund is hereby re-appropriated to the same fund for the 2017-18 fiscal year; and be it

RESOLVED FURTHER, That the approval by the Board of Supervisors of any grant funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2017, are hereby re-appropriated to the 2017-18 fiscal year for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining balances back to the funding source; and be it

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

## CALENDAR YEAR 2017 COUNTY TAX RATES

### REAL ESTATE

General Real Estate \$0.975 per \$100 of assessed valuation

#### *Special District Levy (Countywide)*

Fire and Rescue \$0.058 per \$100 of assessed valuation

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

Stormwater Management Fee \$13.64 per parcel

#### *Special District Levy (District Only)*

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

Bethel Academy Street Improvement District \$522.06 per lot

### PERSONAL PROPERTY

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

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

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

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

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

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

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

Aircraft<sup>1</sup> \$0.001 per \$100 of assessed valuation

Mobile Homes \$1.039 per \$100 of assessed valuation

<sup>1</sup>Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

## FY 2018 Expenditures

Fund/Department	Amount
<b>General Government</b>	
Board of Supervisors	\$ 276,928
Commissioner of the Revenue	1,577,042
County Administration	1,035,883
County Attorney	731,629
Finance	1,473,471
Geographic Information Systems	340,007
Human Resources	2,758,484
Independent Auditor	181,610
Information Technology	3,900,554
Management & Budget	454,031
Registrar	434,945
<u>Treasurer</u>	1,299,161
<b>Subtotal General Government</b>	<b>\$ 14,463,745</b>
<b>Judicial Administration</b>	
Adult Court Services	\$ 975,803
Circuit Court	146,447
Clerk of the Circuit Court	1,241,676
Commissioner of Accounts	15,600
Commonwealth's Attorney	1,481,184
General District Court	32,700
Juvenile and Domestic Relations Court	17,726
<u>Magistrates</u>	87,773
<b>Subtotal Judicial Administration</b>	<b>\$ 3,998,909</b>
<b>Public Safety</b>	
Fire, Rescue and Emergency Management	\$ 8,239,482
Juvenile Detention and Probation	309,457
<u>Sheriff's Office</u>	19,618,165
<b>Subtotal Public Safety</b>	<b>\$ 28,167,104</b>
<b>Public Works</b>	
Environmental Services - Convenience Sites	\$ 2,641,182
<u>General Services</u>	5,238,460
<b>Subtotal Public Works</b>	<b>\$ 7,879,642</b>

## FY 2018 Expenditures

Fund/Department	Amount
<b>Health &amp; Welfare</b>	
Community Services Board	\$ 475,225
Public Health	590,172
<u>Social Services/CSA</u>	<u>10,611,171</u>
<b>Subtotal Health &amp; Welfare</b>	<b>\$ 11,676,568</b>
<b>Culture</b>	
Library	\$ 2,353,360
Lord Fairfax Community College	65,027
<u>Parks and Recreation</u>	<u>3,936,076</u>
<b>Subtotal Culture</b>	<b>\$ 6,354,463</b>
<b>Community Development</b>	
Agriculture Development	\$ 63,781
Community Development	3,630,297
Contributions	701,174
Cooperative Extension	152,702
Economic Development	768,126
John Marshall Soil & Water Conservation	182,807
<u>Planning Commission &amp; Board of Zoning Appeals</u>	<u>150,786</u>
<b>Subtotal Community Development</b>	<b>\$ 5,649,673</b>
<b>Non-Departmental</b>	
<u>Non-Departmental</u>	<u>\$ 1,727,662</u>
<b>Subtotal Non-Departmental</b>	<b>\$ 1,727,662</b>
<b>Transfers</b>	
Airport Enterprise Fund	\$ 16,000
Capital Improvement Fund	2,366,061
County Asset Replacement Fund	1,329,000
Debt Service Fund	12,572,750
Landfill Enterprise Fund	666,348
School Division Operating Fund	86,086,173
<u>Utility Fund</u>	<u>100,000</u>
<b>Subtotal Transfers</b>	<b>\$ 103,136,332</b>
<b>Total General Fund</b>	<b>\$ 183,054,098</b>

## FY 2018 Expenditures

Fund/Department	Amount
<b>Other Funds</b>	
Airport Enterprise Fund	\$ 715,851
Ambulance Revenue Recovery Fund	1,383,889
Capital Improvement Fund	17,107,393
Conservation Easement Service District Fund	759,726
County Asset Replacement Fund	1,359,000
Debt Service Fund	13,091,837
Fire & Rescue Levy Fund	6,708,423
Fleet Maintenance Fund	3,803,739
Health Insurance Fund	31,118,765
Landfill Enterprise Fund	5,846,621
School Division Operating Fund	137,343,273
School Nutrition Fund	5,495,869
School Textbook Fund	1,181,924
School Asset Replacement Fund	3,389,436
<u>Regional Governor's School Fund</u>	<u>1,571,084</u>
<b>Total Other Funds</b>	<b>\$ 230,876,830</b>
<b>Subtotal All Funds</b>	<b>\$ 413,930,928</b>
Less Transfers	<u>(103,036,332)</u>
<b>Total Appropriations:</b>	<b>\$ 310,894,596</b>

## FY 2018 Revenue

Source	Amount
<b>LOCAL REVENUE</b>	
<b>General Property Tax</b>	
Real Estate	\$ 98,953,919
Public Service	6,069,681
Personal Property	22,866,000
Rollback Taxes	30,000
Bethel Academy	58,460
Delinquent Real Property	775,000
Delinquent Public Service	20,000
Delinquent Personal Property	245,000
Penalties	815,000
<u>Interest</u>	<u>400,000</u>
<b>Total General Property Tax</b>	<b>\$ 130,233,060</b>
 <b>Other Local Taxes</b>	
Sales Tax (Local)	\$ 8,640,000
Utility Tax	1,445,000
Utility Consumption Tax	190,000
BPOL Tax	1,355,000
Auto Decals	1,850,000
Bank Stock Tax	150,000
Recording Tax & Fees (Deeds)	1,500,000
Recording Tax & Fees (Wills)	50,000
<u>Transient Occupancy Tax</u>	<u>100,000</u>
<b>Total Other Local Taxes</b>	<b>\$ 15,280,000</b>
 <b>Permit, Fees, and Licenses</b>	
Dog Tags	\$ 38,000
Land Use Fees	11,135
Transfer Fees	2,600
Concealed Weapon Permits	10,000
Police Background Checks	20,000
State Primary Fees	10,500
<u>Community Development Fees</u>	<u>1,464,000</u>
<b>Total Permits, Fees, and Licenses</b>	<b>\$ 1,556,235</b>
 <b>Fines and Forfeitures</b>	
Local Fines	\$ 425,000
Zoning Violation Fines	500
<u>Interest on Local Fines</u>	<u>7,000</u>
<b>Total Fines and Forfeitures</b>	<b>\$ 432,500</b>

## FY 2018 Revenue

<b>Source</b>	<b>Amount</b>
<b>Use of Money and Property</b>	
Interest Income - General Fund	\$ 100,000
Rental of County Property	109,932
Rental Health Department	25,700
Rental of Armory	-
<u>Rental Hospital Hill Property</u>	<u>125,640</u>
<b>Total Use of Money and Property</b>	<b>\$ 361,272</b>
<b>Charges for Services</b>	
Excess Fees	\$ 80,000
Remote Access Clerk Fee	-
Sheriff Fees	3,742
Courtroom Security	145,000
Detention Fee	3,500
Law Library Fees	10,000
Local Cost	30,000
Inmate DNA	900
Inmate Processing Fee	11,000
Commonwealth's Attorney Fees	7,000
County Attorney Fees	15,000
Correction & Detention Charges	55,000
Street Signs	2,000
Police Report/Fingerprinting Fees	8,500
Parks & Recreation	500,491
Library Fees	76,000
<u>Sales of GIS Maps</u>	<u>5,000</u>
<b>Total Charge for Services</b>	<b>\$ 953,133</b>

## FY 2018 Revenue

Source	Amount
<b>Miscellaneous Revenue &amp; Recovered Costs</b>	
Farm Tour Donations	\$ 1,000
Admin Fees - Debt Set-Off	60,000
Lien Fees - Treasurer	45,990
Lien Fees - County Attorney	3,500
Commonwealth's Attorney Collection Fees	155,000
Circuit Court Collection Fees	1,000
General District Court Collection Fees	3,500
J&DR Court Collection Fees	250
HR Background Checks	25,000
Wellness Dollars	25,000
HR Miscellaneous Revenue	15,681
Town Election Reimbursements	3,200
Town Code Red Emergency System Recoveries	5,000
Miscellaneous Revenue	88,981
Other Government Charges	10,500
Work Release	65,000
Canteen Medical Reimbursements	6,500
Home Incarceration Fees	22,000
CSA Refunds	10,000
Warrenton Community Center Recovered Costs	19,000
Radio Reimbursement - Culpeper/Rappahannock	13,681
<u>Miscellaneous Recoveries</u>	<u>2,000</u>
<b>Total Miscellaneous Revenue &amp; Recovered Costs</b>	<b>\$ 581,783</b>
<b>Total Local Revenue</b>	<b>\$ 149,397,983</b>
<b>STATE REVENUE</b>	
<b>Non-Categorical Aid</b>	
Rolling Stock Tax	\$ 88,500
Mobile Home Titling Tax	25,000
Rental Car Tax	10,000
Personal Property Tax Relief	13,657,510
<u>Communication Tax</u>	<u>2,800,000</u>
<b>Total Non-Categorical Aid</b>	<b>\$ 16,581,010</b>

## FY 2018 Revenue

<b>Source</b>	<b>Amount</b>
<b>Shared Expenses</b>	
Commonwealth's Attorney	\$ 507,289
Sheriff	3,643,103
Commissioner of the Revenue	185,256
Treasurer	153,251
Registrar	64,111
Clerk of the Court	471,477
<u>Adult Confinement – Detention</u>	<u>200,000</u>
<b>Total Shared Expenses</b>	<b>\$ 5,224,487</b>
<b>Categorical Aid</b>	
Social Services	\$ 1,457,875
Comprehensive Services Act	2,717,730
Recordation Tax	450,000
Library Aid	153,496
Commissioner of the Arts	5,000
Jury Duty Reimbursement	25,000
Adult Court Services – Pretrial	243,636
Community Corrections	268,071
Juv. Community Crime Control	36,836
E-911 Wireless Program	117,716
Prisoner Transportation	10,000
Armory	17,751
<u>Miscellaneous</u>	<u>17,000</u>
<b>Total Categorical Aid</b>	<b>\$ 5,520,111</b>
<b>Total State Revenue</b>	<b>\$ 27,325,608</b>
<b>FEDERAL REVENUE</b>	
Welfare Administration	\$ 2,242,031
<u>Public Safety</u>	<u>17,725</u>
<b>Total Federal Revenue</b>	<b>\$ 2,259,756</b>
<b>INTERGOVERNMENTAL</b>	
Fire & Rescue Levy Fund	\$ 1,318,724
Capital Projects Fund	\$ 117,137
Ambulance Revenue Recovery Fund	902,692
School Division Operating Fund	300,000
<u>Stormwater Management Fund</u>	<u>338,971</u>
<b>Total Intergovernmental</b>	<b>\$ 2,977,524</b>
<b>Use of Fund Balance</b>	<b>\$ 1,093,227</b>
<b>Total General Fund</b>	<b>\$ 183,054,098</b>

## FY 2018 Revenue

<b>Source</b>	<b>Amount</b>
<b>OTHER FUNDS</b>	
Airport Enterprise Fund	\$ 715,851
Ambulance Revenue Recovery Fund	1,383,889
Capital Improvement Fund	17,107,393
Conservation Easement Service District Fund	759,726
County Asset Replacement Fund	1,359,000
Debt Service Fund	13,091,837
Fire & Rescue Levy Fund	6,708,423
Fleet Maintenance Fund	3,803,739
Health Insurance Fund	31,118,765
Landfill Enterprise Fund	5,846,621
School Division Operating Fund	137,343,273
School Nutrition Fund	5,495,869
School Textbook Fund	1,181,924
School Asset Replacement Fund	3,389,436
<u>Regional Governor's School Fund</u>	<u>1,571,084</u>
<b>Total Other Funds</b>	<b>\$ 230,876,830</b>
<b>Total All Funds</b>	<b>\$ 413,930,928</b>
<u>Less Local Support</u>	<u>(103,036,332)</u>
<b>Total Revenue</b>	<b>\$ 310,894,596</b>

## FY 2018 Adopted Expenditures by Fund

	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY2017-18</b>	<b>FY 2017-18</b>
<b><u>General Fund</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Change(\$)</u></b>	<b><u>Change (%)</u></b>
General Government	\$ 13,739,612	\$ 14,463,745	\$ 724,133	5.27%
Judicial Administration	3,913,169	3,998,909	85,740	2.19%
Public Safety	26,545,093	28,167,104	1,622,011	6.11%
Public Works	7,679,467	7,879,642	200,175	2.61%
Health & Welfare	11,584,567	11,676,568	92,001	0.79%
Culture	6,225,948	6,354,463	128,515	2.06%
Community Development	5,424,686	5,649,673	224,987	4.15%
Non-Departmental	2,034,420	1,727,662	(306,758)	-15.08%
<b><u>Local Transfers</u></b>				
Airport Enterprise Fund	94,104	16,000	(78,104)	-83.00%
Capital Improvement Fund	1,045,550	2,366,061	1,320,511	126.30%
County Asset Replacement Fund	1,914,000	1,329,000	(585,000)	-30.56%
Debt Service Fund	12,694,765	12,572,750	(122,015)	-0.96%
Landfill Enterprise Fund	450,503	666,348	215,845	47.91%
School Division Operating	84,098,708	86,086,173	1,987,465	2.36%
Utility Fund	100,000	100,000	-	0.00%
<b>General Fund Total</b>	<b>\$ 177,544,592</b>	<b>\$ 183,054,098</b>	<b>\$ 5,509,506</b>	<b>3.10%</b>
<b><u>School Division Funds</u></b>				
School Division Operating Fund	\$ 133,681,540	\$ 137,343,273	\$ 3,661,733	2.7%
School Nutrition Fund	5,564,940	5,495,869	(69,071)	-1.24%
School Textbook Fund	1,092,346	1,181,924	89,578	8.2%
School Asset Replacement Fund	3,008,655	3,389,436	380,781	12.7%
Regional Governor's School Fund	1,575,909	1,571,084	(4,825)	-0.31%
<b>School Division Funds Total</b>	<b>\$ 144,923,390</b>	<b>\$ 148,981,586</b>	<b>\$ 4,058,196</b>	<b>2.80%</b>
<b><u>Other Funds</u></b>				
Airport Enterprise Fund	\$ 794,907	\$ 715,851	\$ (79,056)	-9.9%
Ambulance Revenue Recovery Fund	1,412,439	1,383,889	(28,550)	-2.0%
Capital Improvement Fund	2,854,550	17,107,393	14,252,843	499.3%
Conservation Easement Service District Fund	932,966	759,726	(173,240)	-18.6%
County Asset Replacement Fund	2,544,000	1,359,000	(1,185,000)	-46.6%
Debt Service Fund	13,474,147	13,091,837	(382,310)	-2.8%
Fire and Rescue Levy Fund	7,207,326	6,708,423	(498,903)	-6.9%
Fleet Maintenance Fund	3,859,139	3,803,739	(55,400)	-1.4%
Health Insurance Fund	28,805,300	31,118,765	2,313,465	8.0%
Landfill Enterprise Fund	5,620,502	5,846,621	226,119	4.0%
<b>Other Funds Total</b>	<b>\$ 67,505,276</b>	<b>\$ 81,895,244</b>	<b>\$ 14,389,968</b>	<b>21.32%</b>
<b>Total All Funds</b>	<b>\$ 389,973,258</b>	<b>\$ 413,930,928</b>	<b>\$ 23,957,670</b>	<b>6.14%</b>
Less Transfers	\$ (100,297,630)	\$ (103,036,332)	\$ (2,738,702)	2.73%
<b>Total Appropriations</b>	<b>\$ 289,675,628</b>	<b>\$ 310,894,596</b>	<b>\$ 21,218,968</b>	<b>7.33%</b>

## FY 2018 Adopted Revenue by Fund

	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2017-18</b>	<b>FY 2017-18</b>
<b><u>General Fund</u></b>	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>Change(\$)</u></b>	<b><u>Change (%)</u></b>
General Property Taxes	\$ 125,447,902	\$ 130,233,060	\$ 4,785,158	3.8%
Other Local Taxes	14,800,000	15,280,000	480,000	3.24%
Permits, Fees & Licenses	1,510,235	1,556,235	46,000	3.05%
Fines and Forfeitures	457,500	432,500	(25,000)	-5.46%
Use of Money & Property	334,272	361,272	27,000	8.08%
Charges for Services	978,122	953,133	(24,989)	-2.55%
Miscellaneous/Recovered Costs	604,129	581,783	(22,346)	-3.70%
State Revenue	27,366,044	27,325,608	(40,436)	-0.15%
Federal Revenue	2,334,305	2,259,756	(74,549)	-3.19%
Intergovernmental Revenue	2,384,762	2,977,524	592,762	24.86%
Use of Fund Balance	1,327,321	1,093,227	(234,094)	-17.64%
<b>General Fund Total</b>	<b>\$ 177,544,592</b>	<b>\$ 183,054,098</b>	<b>\$ 5,509,506</b>	<b>3.10%</b>
<b><u>School Division Funds</u></b>				
School Division Operating Fund	\$ 133,681,540	\$ 137,343,273	\$ 3,661,733	2.7%
School Nutrition Fund	5,564,940	5,495,869	(69,071)	-1.24%
School Textbook Fund	1,092,346	1,181,924	89,578	8.2%
School Asset Replacement Fund	3,008,655	3,389,436	380,781	12.7%
Regional Governor's School Fund	1,575,909	1,571,084	(4,825)	-0.31%
<b>School Division Funds Total</b>	<b>\$ 144,923,390</b>	<b>\$ 148,981,586</b>	<b>\$ 4,058,196</b>	<b>2.80%</b>
<b><u>Other Funds</u></b>				
Airport Enterprise Fund	\$ 794,907	\$ 715,851	\$ (79,056)	-9.9%
Ambulance Revenue Recovery Fund	1,412,439	1,383,889	(28,550)	-2.0%
Capital Improvement Fund	2,854,550	17,107,393	14,252,843	499.3%
Conservation Easement Service District Fund	932,966	759,726	(173,240)	-18.6%
County Asset Replacement Fund	2,544,000	1,359,000	(1,185,000)	-46.6%
Debt Service Fund	13,474,147	13,091,837	(382,310)	-2.8%
Fire and Rescue Levy Fund	7,207,326	6,708,423	(498,903)	-6.9%
Fleet Maintenance Fund	3,859,139	3,803,739	(55,400)	-1.4%
Health Insurance Fund	28,805,300	31,118,765	2,313,465	8.0%
Landfill Enterprise Fund	5,620,502	5,846,621	226,119	4.0%
<b>Other Funds Total</b>	<b>\$ 67,505,276</b>	<b>\$ 81,895,244</b>	<b>\$ 14,389,968</b>	<b>21.32%</b>
<b>Total All Funds</b>	<b>\$ 389,973,258</b>	<b>\$ 413,930,928</b>	<b>\$ 23,957,670</b>	<b>6.14%</b>
Less Transfers	(100,297,630)	(103,036,332)	(2,738,702)	2.73%
<b>Total Appropriations</b>	<b>\$ 289,675,628</b>	<b>\$ 310,894,596</b>	<b>\$ 21,218,968</b>	<b>7.33%</b>

## FY 2018 Adopted Local Tax Funding Summary

<u>Area</u>	<u>FY 2018 Expenditures</u>	<u>FY 2018 Revenue</u>	<u>FY 2018 Local Funding</u>	<u>% of Total Local Funding</u>
<b><u>General Government</u></b>				
County Operating	\$ 65,840,740	\$ 17,265,856	\$ 48,574,884	28.6%
County Share Unified Services	4,253,108	901,630	3,351,478	2.0%
Landfill Enterprise Fund	5,846,621	5,180,273	666,348	0.4%
Airport Enterprise Fund	715,851	699,851	16,000	0.0%
Asset Replacement Fund	1,359,000	30,000	1,329,000	0.8%
Capital Improvement Fund	17,107,393	14,741,332	2,366,061	1.4%
Debt Service Fund	<u>2,442,099</u>	<u>-</u>	<u>2,442,099</u>	<u>1.4%</u>
<b>Subtotal, General Government</b>	<b>\$ 97,564,812</b>	<b>\$ 38,818,942</b>	<b>\$ 58,745,870</b>	<b>34.60%</b>
<b><u>School Division</u></b>				
School Division Operating Fund	\$ 137,343,273	\$ 51,257,100	\$ 86,086,173	50.7%
School Division Share Unified Services	9,923,918	2,103,804	7,820,114	4.6%
School Nutrition Fund	5,495,869	5,495,869	-	0.0%
School Textbook Fund	1,181,924	1,181,924	-	0.0%
Regional Governor's School Fund	1,571,084	1,571,084	-	0.0%
School Asset Replacement Fund	3,389,436	3,389,436	-	0.0%
Capital Improvements	-	-	-	0.0%
Debt Service	<u>10,649,738</u>	<u>519,087</u>	<u>10,130,651</u>	<u>6.0%</u>
<b>Subtotal, School System:</b>	<b>\$ 169,555,242</b>	<b>\$ 65,518,304</b>	<b>\$ 104,036,938</b>	<b>61.28%</b>
<b>Total, Government &amp; Schools</b>	<b>\$ 267,120,054</b>	<b>\$ 104,337,246</b>	<b>\$ 162,782,808</b>	<b>95.88%</b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance Fund	\$ 3,803,739	\$ 3,803,739	\$ -	0.0%
Health Insurance Fund	<u>31,118,765</u>	<u>31,118,765</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Internal Service Funds</b>	<b>\$ 34,922,504</b>	<b>\$ 34,922,504</b>	<b>\$ -</b>	<b>0.0%</b>
<b><u>Special Revenue Funds</u></b>				
Fire and Rescue Levy Fund	\$ 6,708,423	\$ 373,802	\$ 6,334,621	3.7%
Conservation Easement	759,726	105,000	654,726	0.4%
Ambulance Revenue Recovery Fund	<u>1,383,889</u>	<u>1,383,889</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Special Revenue Funds</b>	<b>\$ 8,852,038</b>	<b>\$ 1,862,691</b>	<b>\$ 6,989,347</b>	<b>4.12%</b>
<b>Total Appropriations</b>	<b>\$ 310,894,596</b>	<b>\$ 141,122,441</b>	<b>\$ 169,772,155</b>	<b>100.0%</b>