



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

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

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

**February 26, 2021**

**TO:** Board of Supervisors  
**FROM:** Paul S. McCulla, County Administrator  
**SUBJECT:** Proposed Fiscal Year 2022 Budget

Enclosed for your consideration is the County Administrator's proposed FY 2022 budget for the Fauquier County Government, representing the County's proposed fiscal plan of revenue and expenditures for the period of July 1, 2021 through June 30, 2022. The FY 2022 budget continues the Board of Supervisors' biennial budgeting process. While the Board of Supervisors approved a draft FY 2022 budget with the FY 2021 adopted budget, the Board of Supervisors must legally adopt a final FY 2022 budget and tax rates for Tax Year 2021 through the annual statutorily mandated process for adopting budgets and tax rates.

As such, the FY 2022 proposed budget was prepared based on the commitment by the Board of Supervisors with the adopted FY 2021 budget and the projected FY 2022 budget, including projected Tax Year 2021 tax rates. The FY 2022 proposed budget includes 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 required additional consideration in comparison to the previously presented FY 2022 draft plan.

The FY 2022 proposed budget totals \$339.4 million, maintains an overall real estate tax rate of \$0.994 per \$100 of assessed value, and is consistent with the Board's approved draft plan for the second year of the biennial budget. The proposed budget maintains all current tax rates from Tax Year 2020. While the County Administrator's proposed budget does not recommend any tax rate changes, the advertised overall real estate tax rate is one-cent higher at \$1.004 only to provide the utmost flexibility to the Board of Supervisors throughout the budget deliberation process. Under the recommended rate, the average homeowner's real estate tax bill would remain the same, at approximately \$3,757 per year based on an average residential assessment of \$378,000 based on the 2018 reassessment values. The proposed budget does not make considerations for the impacts of the 2022 general reassessment. Any such tax rate adjustments will be implemented as part of the FY 2023 budget process.

The following chart sets forth the tax rates as include in the Board of Supervisors’ FY 2022 Projected Budget and maintained in the County Administrator’s recommended tax rates:

	<b>Tax Year 2019</b>	<b>Tax Year 2020</b>	<b>Tax Year 2021</b>	<b>Change</b>
<b>Overall Real Estate Tax Rate:</b>	<b>\$0.994</b>	<b>\$0.994</b>	<b>\$0.994</b>	\$0.00
Real Estate – General	\$0.855	\$0.855	\$0.855	\$0.00
Real Estate – Fire & Rescue	\$0.133	\$0.133	\$0.133	\$0.00
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006	\$0.00

During the 2020 General Assembly session, the State legislature expanded local taxing authority for counties with the ability for those local government entities to enact admission tax, meals tax, and cigarette tax. Prior to this action, only cities and towns within the Commonwealth could enact such taxes without approving action through referendum. However, given the tenuous environment for tourism and food services as a result of the COVID pandemic, the proposed budget only recommends the implementation of a cigarette tax at this time.

The proposed budget recommends the Board of Supervisors enacting the appropriate legislative actions to allow for the implementation of the tax, and set a rate at \$0.40 cents per pack similar to the current level of tax within the Town of Warrenton. The budget does not include any revenue for the tax, and rather recommends that in year one the revenue be allocated to one-time needs or pay as you go capital costs. Any implementation would be based on a regional approach to minimize the administrative cost impacts of the program.

**FY 2022 Proposed Budget Overview**

The FY 2022 proposed budget totals \$339.4 million with General Fund expenditures totaling \$192.0 million, an overall decrease of \$9.6 million. In comparison to the FY 2022 approved budget, this is an overall increase of \$1.5 million consisting of a \$0.2 million decrease in the General Fund, a \$1.5 million decrease in School Division Funds primarily due to projected State revenue in the School Division Fund, an increase of \$4.1 million in all other funds, of which the Capital Improvement Fund increased by \$4.0 million and an \$0.9 million increase in offsetting transfers. Overall local tax funding increased by \$71,537 or 0.03% compared to the FY 2021 adopted budget and a decrease of \$67,525 compared to than the FY 2022 projected budget.

As presented in the FY 2022 projected budget, the FY 2022 proposed budget does not include salary increases or adjustments for County staff given the impacts of the COVID-19 pandemic and uncertainty of overall revenue growth and sustainability longer term. Compensation for employees remains a priority for County Administration and the Board of Supervisors, however due to limited revenue growth the proposed budget maintains the pause in this compensation plan. However, County Administration does propose an alternate implementation plan in mid-FY 2022 if revenues allow.

County Administration recommends the Board commit to a FY 2022 mid-year adjustment to include a 2.5% COLA, and funding for the second year of compression for County staff, and proportional local funding for the School Division, which would be offset by any compensation funding in the School Division’s proposed budget along with any compensation funding allocated

by the State for state funded positions in local government or the school system. The commitment to fund the mid-year adjustment would be contingent upon the 2022 reassessment projected revenue growth being sufficient to offset the compensation adjustment, less any compensation funds allocated by the state and/or contained in the School Division's budget. This aligns with the approach of other neighboring localities, as well as the proposed amendments of the General Assembly to the state budget which would include compensation funding for School Division standards of quality positions and state supported local offices such as the Constitutional Offices. The use of such state funding would require the allocation of funds for such compensation increases.

The level of non-personnel related cost increases is limited to those costs related to contractual or mandated cost increases, with a minimal amount of expenditure increased outside of these parameters. The majority of budget enhancements requested in the proposed budget align with the priorities and goals established by the Board of Supervisors in the FY 2018 – 2022 Strategic Plan.

### **How the Budget Relates to the Strategic Plan**

The FY 2022 proposed budget focuses on key areas of enhancement as identified in the County's Strategic Plan priorities or Five-Year Plan. The Board of Supervisor's approved their Five-Year Plan with the FY 2018 adopted budget and reaffirmed the Five-Year Plan with adoption of the FY 2018-2022 Strategic Plan in January 2018. Both plans are closely aligned with the recurring themes voiced by the Board of Supervisors that have been a continued focus of budget decisions in recent years. These themes will continue to be a primary focus in the upcoming years as the County seeks to balance capital needs and priorities including opportunities to enhance economic development, and needs within the public safety arena, with the overall delivery of County programs and services. The following presentation outlines the key budget enhancements included in the proposed budget and how they align with the County's Strategic Plan.

- Assist with the growth of a balanced economic base for Fauquier County and enhanced quality of life for citizens (Strategic Plan priority #1).
  - Capital improvement funding for infrastructure projects to attract and promote economic development activities in the service district areas or other related economic development activities in the County; including broadband improvements.
  - As part of the implementation of the CARES Act funds, the Board of Supervisors approved a contract with Retail Strategies, LLC to inventory and seek prospects of vacant retail space throughout the County. The costs for this program was partially funded with existing economic development department budget. The intent of the program is to help support economic development in the County particularly for vacant commercial space, which can support retail or food industry prospects.
  
- Ensure the ongoing safety and welfare of the community, through an adequate and effective delivery of public safety services (Strategic Plan priority #2).
  - The Fauquier County Fire and Rescue Department is applying for the Staffing for Adequate Fire and Emergency Response (SAFER) grant in March 2021. The intent of the grant is to continue the five-year staffing plan, when ability to support

through tax revenues is limited. The grant would fund 15 positions to equip and ensure the proper deployment of a regionally staffed advanced life support fire suppression engine. The engine would be available 24 hours a day, 7 days a week located in the southern portion of the county to enhance response times to areas that are currently underserved; providing initial advanced life support care as well as full fire suppression. The majority population served would include new commercial development in the Opal/Bealeton service district, protection of State critical infrastructure, supporting Warrenton-Fauquier Airport and initial responses to 6 public schools and a host of private schools. If funding is awarded, the recruit school is anticipated to begin in mid-FY 2022. This grant is not included in the budget. If received, the budget would be amended accordingly.

- After the adoption of the FY 2021 budget, in late FY 2020, the County restructured the Emergency Management Coordinator position. These adjustments allowed the position to be more responsive to the COVID-19 pandemic needs for the County's emergency management division.
- Address the identified capital needs and priorities of the County (Strategic Plan priority #3).
- The proposed Capital Improvement Plan totals \$137.7 million from FY 2022 through FY 2026, with an additional \$178.5 million designated for future fiscal years. Over the five-year planning period (FY 2022-FY 2026), \$9.9 million would be allocated for public safety and fire and rescue projects, \$5.4 million for parks and recreational projects, \$0.25 million for environmental services projects, \$5.0 million for utility and infrastructure projects including \$4.0 million for broadband development, \$0.12 million for Airport projects, and \$39.9 million for school division projects.
    - The proposed CIP primarily maintains the projects listed and slated in the previously adopted CIP. Some of the projects, specifically those related to the development of infrastructure or economic development activities are related to other priorities (priority #1) of the Strategic Plan while also addressing the primary goal of priority #3. The projects related to infrastructure outlined in the CIP plan years include broadband infrastructure development.
    - A series of landfill regulatory projects, and parks and recreation projects are the primary focus of this priority of the Strategic Plan. The proposed CIP continues to focus on completion of the projects within this priority, while maintaining other projects in future years for acknowledgement of the importance of these projects but providing a realistic view of the availability of resources.
- Provide support for a quality education (Strategic Plan priority #4).
- While the County did not increase School Division operational funding in the FY 2021 or 2022 budgets, holding the operational fund local support at FY 2020 levels, the County did not reduce operational support funding as was required of County departments to meet minimal revenue growth as a result of COVID and pandemic response costs.

- Funding in the CIP for FY 2022 totals \$3.99 million for the Taylor Middle School renovation and expansion project, as the second phase of the Middle School Modernization Plan approved in 2019 and reaffirmed by the Board of Supervisors in 2020.
  - The FY 2022 proposed budget for the Debt Service Fund also includes the first allocation of debt service payments for the middle school renovation project at Cedar Lee Middle School.
- Ensure the County hires and retains staff to provide quality services and programs (Strategic Plan priority #6).
- As part of the Strategic Planning process, the Board of Supervisors placed an emphasis on adequate compensation for our employees including compensation increases to meet the cost of living, compression adjustments, and being competitive with the market to ensure we can recruit and retain staff to provide the utmost quality in our programs and services.
    - While a high priority, the proposed budget does not include funding for the second year of a three-year plan to address compression in salaries nor does it include funding for a COLA due to limited revenue growth. This is consistent with the FY 2022 approved budget.
    - Compensation will be a discussion topic at a budget work session to review projected costs for compression, a cost of living adjustment, and an update on the General Assembly actions related potential funding for schools and state supported local positions. As previously noted, County Administration recommends the Board of Supervisors consider a compensation package to include the second year of compression adjustments as a mid-year amendment to the budget should the 2022 reassessment yield sufficient funding for a mid-year FY 2022 compensation increase.
- Maintain continuity of service delivery for County programs and services (Strategic Plan priority #7).
- Many of the departments in the County government that provide support services or programs have been limited in the level of enhancement largely due to the limited revenue growth associated with the COVID-19 pandemic.
  - The FY 2022 proposed budget includes an increase of \$0.2 million to continue IT related purchases utilized for teleworking and expanded virtual access to the citizen of Fauquier County. In FY 2021, these items were funded using CARES Act dollars.
  - The FY 2022 proposed budget includes the establishment of 1.0 FTE, and other position adjustments approved by the Board of Supervisors during FY 2021 or within existing budget funds.
    - Establishment of 1.0 FTE Family Services Worker (this position also relates to Priority #9). The establishment of this position, as mandated by the Family First Prevention Services Act, will support in-home foster care prevention services formerly known as child protective services ongoing. For FY 2022, the State will provide 100% reimbursement for this position.

In future years, the position will receive funding under program specific funding formulas.

- In mid-FY 2021, the Board of Supervisors approved the adjustment of a Deputy Clerk position within the Treasurer's Office to an Accountant to address growing technical needs of service delivery to the County and Schools for bank related services and oversight.
- Reorganization of the Commissioner of the Revenue's Office, within existing budgeted funds, to address management structure and the mid-FY 2022 restructure of a vacant position to County assessor position. This position would help support annual permits between general reassessments.

## Local Tax Funding

The following graphic displays how a tax dollar is allocated to County services based on the FY 2022 proposed budget:



## FY 2022 Proposed Budget – General Fund Expenditures

<u>General Fund</u>	<u>FY 2021</u> <u>Adopted</u>	<u>FY 2022</u> <u>Proposed</u>	<u>FY2021-22</u> <u>Change(\$)</u>	<u>FY 2021-22</u> <u>Change (%)</u>
General Government	\$ 16,247,477	\$ 16,528,579	\$ 281,102	1.68%
Judicial Administration	4,465,211	4,399,249	(65,962)	-1.47%
Public Safety	22,326,476	22,341,049	14,573	0.06%
Public Works	5,654,654	5,673,877	19,223	0.33%
Health & Welfare	13,775,251	14,118,901	343,650	2.47%
Culture	7,209,305	7,191,110	(18,195)	-0.25%
Community Development	6,461,629	6,454,589	(7,040)	-0.11%
Non-Departmental	1,722,944	1,722,944	-	0.00%
<u>Local Transfers</u>				
Airport Fund	\$ 16,225	\$ 17,656	\$ 1,431	6.78%
Capital Improvement Fund	1,255,331	450,000	(805,331)	-37.76%
County Asset Replacement Fund	1,690,410	2,026,665	336,255	16.31%
Debt Service Fund	11,628,777	12,412,125	783,348	6.64%
Environmental Services Fund	5,642,421	5,610,383	(32,038)	-0.56%
School Division Operating	93,091,478	93,091,478	-	0.00%
Utility Fund	100,000	-	(100,000)	-100.00%
Total Local Transfers	113,424,642	113,608,307	183,665	0.16%
<b>General Fund Total</b>	<b>\$ 191,287,589</b>	<b>\$ 192,038,605</b>	<b>\$ 751,016</b>	<b>0.38%</b>

### **School Division**

The FY 2022 proposed budget School Division's Operating Fund totals \$151,098,409 maintaining the local transfer from the County's General Fund at the FY 2021 amount. The School Division anticipates a decrease of approximately \$816,000 from the State, of which is greatly impacted by the adjusted estimated average daily membership from 10,893 projected as part of the FY 2021 budget process to 10,103 due to COVID impacts, and an approximate \$50,000 decrease in the federally funded Title VI-B program. The local support of the FY 2022 School Division's operating budget is projected to fund 65.17% of total expenditures including consolidated services within the General Fund and debt service costs funded in the Debt Service Fund. This does not include local tax funding support that is provided by the County IT department, School Resource Officers within the Sheriff's Office, as well as the County Treasurer's Office.

### **Capital Improvement Program**

As stated in the above section relative to the budget in relation to the Strategic Plan, the proposed Capital Improvement Plan totals \$137.7 million from FY 2022 through FY 2026, with an additional \$178.5 million designated for future fiscal years. Over the five-year planning period (FY 2022-FY 2026), \$9.9 million would be allocated for public safety and fire and rescue projects, \$5.4 million for parks and recreational projects, \$0.25 million for environmental services projects, \$5.0 million for utility and infrastructure projects including \$4.0 million for broadband development, \$0.12 million for Airport projects, and \$39.9 million for school division projects.

The proposed CIP contains a significant cash funding commitment totaling \$24.77 million, with \$9.58 million anticipated from General Fund contribution and \$15.2 million from non-General Fund sources, including donations and agency specific funds. The \$24.77 million in cash funding equates to approximately 18.0% of total appropriations over the course of the five-year planning period, with 38.7% from General Fund sources and 61.3% sourced from non-General Fund sources. The General Fund cash component is fully funded in the FY 2022 proposed budget transfer to the CIP Fund. The balance of FY 2022 CIP, \$3.75 million, would be funded by debt issuances, through a variety of financing methods including approved Virginia bonding authority pools or bank financing.

Annual debt service expenditures are projected to increase by about \$9.99 million from FY 2023 to FY 2026, which would require funding as additional revenue growth or tax increases equivalent to \$0.084 based on current tax yield, which takes into account adjustments in cash funding requirements, over the planning period. The projected increase in annual debt service expenditures will place the proposed CIP at the Board's 10% policy limit for debt service in FY 2026, in comparison with overall revenue projection within the five-year planning period.

### **Budget Process and Board Consideration**

The Board of Supervisors is scheduled to begin its formal consideration of the proposed FY 2022 budget with a work session on March 2, 2021, and the Board will tentatively hold a joint work session with the School Board on March 11, 2021 at the Board's regular scheduled monthly meeting. In addition, the Board has scheduled work sessions for March 9 and March 16 with mark-up/mark down scheduled for March 23, 2021. The Board may at its discretion add or remove work sessions as necessary to the budget deliberations.

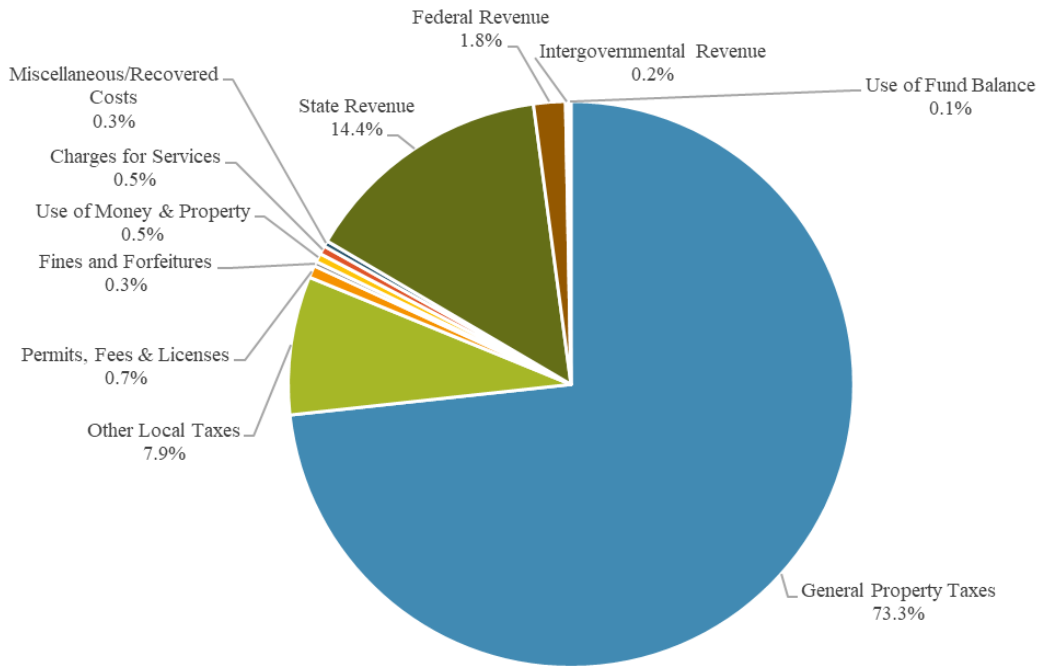
The Board will hold a public hearing on March 16, 2021 on the FY 2022 proposed budget, FY 2022-2026 CIP, and Tax Year 2021 tax rates. The Board of Supervisors is scheduled to set tax rates and adopt its FY 2022 budget and CIP on March 25, 2021.

### **Summary**

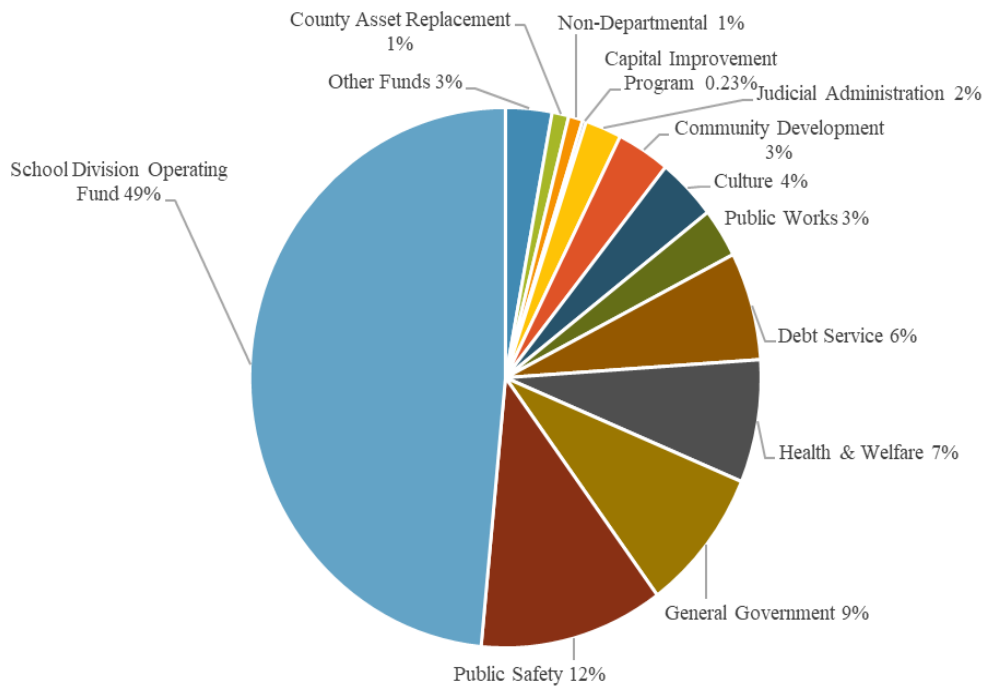
The annual budget process continues to be complex given growing and changing needs in the community, coupled with the unanticipated fiscal impacts. The continued use of the biennial budget process allows the ability for the County to react to the fiscal challenges associated with the COVID-19 pandemic. This budget largely reflects the FY 2022 approved spending plan and given the limited revenue growth, many expenditure categories remain flat in FY 2022. I look forward to working with the Board of Supervisors over the next month to develop a budget that focuses on responsibly delivering key programs and services to the citizens throughout the County with finite financial resources as the economy slowly begins to recover from fiscal constraints associated with the pandemic.

# Summary of Revenues and Expenditures

## FY 2022 PROPOSED GENERAL FUND REVENUE



## FY 2022 PROPOSED GENERAL FUND EXPENDITURES



<sup>1</sup>Does not include \$8.7 million in Consolidated Services shared support.

# Summary of Revenues and Expenditures

## FY 2022 Proposed Revenue by Fund

<u>General Fund</u>	<u>FY 2021 Adopted</u>	<u>FY 2022 Proposed</u>	<u>FY 2021-22 Change(\$)</u>	<u>FY 2021-22 Change (%)</u>
General Property Taxes	\$ 137,696,854	\$ 140,713,921	\$ 3,017,067	2.14%
Other Local Taxes	16,412,000	15,194,700	(1,217,300)	-8.01%
Permits, Fees & Licenses	1,339,843	1,334,878	(4,965)	-0.37%
Fines and Forfeitures	511,000	511,000	-	0.00%
Use of Money & Property	786,101	947,619	161,518	17.04%
Charges for Services	919,779	928,779	9,000	0.97%
Miscellaneous/Recovered Costs	558,680	633,792	75,112	11.85%
State Revenue	28,346,892	27,684,867	(662,025)	-2.39%
Federal Revenue	3,251,221	3,503,381	252,160	7.20%
Intergovernmental Revenue	477,522	358,657	(118,865)	-33.14%
Use of Fund Balance	987,697	227,011	(760,686)	-77.02%
<b>General Fund Total</b>	<b><u>\$ 191,287,589</u></b>	<b><u>\$ 192,038,605</u></b>	<b><u>\$ 751,016</u></b>	<b><u>0.39%</u></b>
 <b><u>School Division Funds</u></b>				
School Division Operating Fund	\$ 151,996,708	\$ 151,098,409	\$ (898,299)	-0.59%
School Nutrition Fund	6,140,346	6,176,461	36,115	0.58%
School Textbook Fund	1,170,784	1,085,743	(85,041)	-7.83%
School Asset Replacement Fund	4,357,031	4,829,027	471,996	9.77%
Regional Governor's School Fund	1,699,879	1,710,522	10,643	0.62%
<b>School Division Funds Total</b>	<b><u>\$ 165,364,748</u></b>	<b><u>\$ 164,900,162</u></b>	<b><u>\$ (464,586)</u></b>	<b><u>-0.28%</u></b>
 <b><u>Other Funds</u></b>				
Airport Fund	\$ 738,019	\$ 739,450	\$ 1,431	0.19%
Ambulance Revenue Recovery Fund	1,527,015	2,029,130	502,115	24.75%
Capital Improvement Fund	21,991,700	8,440,830	(13,550,870)	-160.54%
Conservation Easement Service District Fund	875,290	880,196	4,906	0.56%
County Asset Replacement Fund	1,719,410	3,068,850	1,349,440	43.97%
Debt Service Fund	13,255,795	14,154,477	898,682	6.35%
Environmental Services Fund	8,159,696	8,295,964	136,268	1.64%
Fire and Rescue Levy Fund	18,894,137	19,424,618	530,481	2.73%
Fleet Maintenance Fund	3,533,461	3,536,821	3,360	0.10%
Health Insurance Fund	35,798,972	37,202,376	1,403,404	3.77%
<b>Other Funds Total</b>	<b><u>\$ 106,493,495</u></b>	<b><u>\$ 97,772,712</u></b>	<b><u>\$ (8,720,783)</u></b>	<b><u>-8.92%</u></b>
<b>Total All Funds</b>	<b>\$ 463,145,832</b>	<b>\$ 454,711,479</b>	<b>\$ (8,434,353)</b>	<b>-1.77%</b>
Less Transfers	(114,134,466)	(115,272,675)	(1,138,209)	0.96%
<b>Total Appropriations</b>	<b><u>\$ 349,011,366</u></b>	<b><u>\$ 339,438,804</u></b>	<b><u>\$ (9,572,562)</u></b>	<b><u>-2.67%</u></b>

# Summary of Revenues and Expenditures

## FY 2022 Proposed Expenditures by Fund

	FY 2021 <u>Adopted</u>	FY 2022 <u>Proposed</u>	FY2021-22 <u>Change(\$)</u>	FY 2021-22 <u>Change (%)</u>
<b><u>General Fund</u></b>				
General Government	\$ 16,247,477	\$ 16,528,579	\$ 281,102	1.68%
Judicial Administration	4,465,211	4,399,249	(65,962)	-1.47%
Public Safety	22,326,476	22,341,049	14,573	0.06%
Public Works	5,654,654	5,673,877	19,223	0.33%
Health & Welfare	13,775,251	14,118,901	343,650	2.47%
Culture	7,209,305	7,191,110	(18,195)	-0.25%
Community Development	6,461,629	6,454,589	(7,040)	-0.11%
Non-Departmental	1,722,944	1,722,944	-	0.00%
<b><u>Local Transfers</u></b>				
Airport Fund	\$ 16,225	\$ 17,656	\$ 1,431	6.78%
Capital Improvement Fund	1,255,331	450,000	(805,331)	-37.76%
County Asset Replacement Fund	1,690,410	2,026,665	336,255	16.31%
Debt Service Fund	11,628,777	12,412,125	783,348	6.64%
Environmental Services Fund	5,642,421	5,610,383	(32,038)	-0.56%
School Division Operating	93,091,478	93,091,478	-	0.00%
Utility Fund	100,000	-	(100,000)	-100.00%
Total Local Transfers	<u>113,424,642</u>	<u>113,608,307</u>	<u>183,665</u>	<u>0.16%</u>
<b>General Fund Total</b>	<b><u>\$ 191,287,589</u></b>	<b><u>\$ 192,038,605</u></b>	<b><u>\$ 751,016</u></b>	<b><u>0.38%</u></b>
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School Division Operating Fund	\$ 151,996,708	\$ 151,098,409	\$ (898,299)	-0.58%
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School Textbook Fund	1,170,784	1,085,743	(85,041)	-7.26%
School Asset Replacement Fund	4,357,031	4,829,027	471,996	10.83%
Regional Governor's School Fund	1,699,879	1,710,522	10,643	0.63%
<b>School Division Funds Total</b>	<b><u>\$ 165,364,748</u></b>	<b><u>\$ 164,900,162</u></b>	<b><u>\$ (464,586)</u></b>	<b><u>-0.28%</u></b>
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Airport Fund	\$ 738,019	\$ 739,450	\$ 1,431	0.19%
Ambulance Revenue Recovery Fund	1,527,015	2,029,130	502,115	32.84%
Capital Improvement Fund	21,991,700	8,440,830	(13,550,870)	-62.45%
Conservation Easement Service District Fund	875,290	880,196	4,906	0.56%
County Asset Replacement Fund	1,719,410	3,068,850	1,349,440	52.80%
Debt Service Fund	13,255,795	14,154,477	898,682	6.76%
Environmental Services Fund	8,159,696	8,295,964	136,268	1.66%
Fire and Rescue Levy Fund	18,894,137	19,424,618	530,481	2.43%
Fleet Maintenance Fund	3,533,461	3,536,821	3,360	0.09%
Health Insurance Fund	35,798,972	37,202,376	1,403,404	3.92%
<b>Other Funds Total</b>	<b><u>\$ 106,493,495</u></b>	<b><u>\$ 97,772,712</u></b>	<b><u>\$ (8,720,783)</u></b>	<b><u>-7.92%</u></b>
<b>Total All Funds</b>	<b>\$ 463,145,832</b>	<b>\$ 454,711,479</b>	<b>\$ (8,434,353)</b>	<b>-1.77%</b>
Less Transfers	\$ (114,134,466)	\$ (115,272,675)	\$ (1,138,209)	0.96%
<b>Total Appropriations</b>	<b><u>\$ 349,011,366</u></b>	<b><u>\$ 339,438,804</u></b>	<b><u>\$ (9,572,562)</u></b>	<b><u>-2.67%</u></b>

# Summary of Revenues and Expenditures

## FY 2022 Proposed Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2021 Adopted</u>	<u>FY 2022 Proposed</u>	<u>FY 2021-22 Change (\$)</u>	<u>FY 2021-22 Change (%)</u>
<b><u>General Government</u></b>				
Board of Supervisors	\$ 296,300	\$ 296,777	\$ 477	0.16%
Commissioner of the Revenue	1,709,428	1,861,898	152,470	8.92%
County Administration	1,023,348	760,586	(262,762)	-25.68%
County Attorney	887,911	854,886	(33,025)	-3.72%
Finance	1,629,481	1,651,182	21,701	1.33%
Geographic Info Systems	348,304	350,212	1,908	0.55%
Human Resources	3,252,848	3,340,146	87,298	2.68%
Independent Auditor	189,375	196,410	7,035	3.71%
Information Technology	4,372,546	4,634,697	262,151	6.00%
Management & Budget	615,960	615,323	(637)	-0.10%
Registrar	493,359	494,790	1,431	0.29%
<u>Treasurer</u>	<u>1,428,617</u>	<u>1,471,672</u>	<u>43,055</u>	<u>3.01%</u>
<b>Subtotal, Gen Government</b>	<b>\$ 16,247,477</b>	<b>\$ 16,528,579</b>	<b>\$ 281,102</b>	<b>1.73%</b>
<b><u>Judicial Administration</u></b>				
Adult Court Services	\$ 1,088,485	\$ 1,084,555	\$ (3,930)	-0.36%
Circuit Court	142,363	143,340	977	0.69%
Clerk of the Circuit Court	1,379,666	1,311,787	(67,879)	-4.92%
Commissioner of Accounts	15,600	15,600	-	0.00%
Commonwealth's Attorney	1,666,431	1,671,301	4,870	0.29%
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>\$ 4,465,211</b>	<b>\$ 4,399,249</b>	<b>\$ (65,962)</b>	<b>-1.48%</b>
<b><u>Public Safety</u></b>				
Juvenile Detention & Probation	\$ 309,532	\$ 309,532	\$ -	0.00%
<u>Sheriff's Office</u>	<u>22,016,944</u>	<u>22,031,517</u>	<u>14,573</u>	<u>0.07%</u>
<b>Subtotal, Public Safety</b>	<b>\$ 22,326,476</b>	<b>\$ 22,341,049</b>	<b>\$ 14,573</b>	<b>0.07%</b>
<b><u>Public Works</u></b>				
<u>General Services</u>	<u>5,654,654</u>	<u>5,673,877</u>	<u>19,223</u>	<u>0.34%</u>
<b>Subtotal, Public Works</b>	<b>\$ 5,654,654</b>	<b>\$ 5,673,877</b>	<b>\$ 19,223</b>	<b>0.34%</b>

# Summary of Revenues and Expenditures

## FY 2022 Proposed Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2021 Adopted</u>	<u>FY 2022 Proposed</u>	<u>FY 2021-22 Change (\$)</u>	<u>FY 2021-22 Change (%)</u>
<b><u>Health &amp; Welfare</u></b>				
Community Services Board	\$ 619,438	\$ 791,431	\$ 171,993	35.14%
Public Health	627,086	638,750	11,664	1.89%
Social Services	<u>12,528,727</u>	<u>12,688,720</u>	<u>159,993</u>	<u>1.41%</u>
<b>Subtotal, Health &amp; Welfare</b>	<b>\$ 13,775,251</b>	<b>\$ 14,118,901</b>	<b>\$ 343,650</b>	<b>2.49%</b>
<b><u>Culture</u></b>				
Library	\$ 2,652,583	\$ 2,605,917	\$ (46,666)	-1.85%
Lord Fairfax Comm College	77,475	78,764	1,289	1.83%
Parks & Recreation	<u>4,479,247</u>	<u>4,506,429</u>	<u>27,182</u>	<u>0.65%</u>
<b>Subtotal, Culture</b>	<b>\$ 7,209,305</b>	<b>\$ 7,191,110</b>	<b>\$ (18,195)</b>	<b>-0.25%</b>
<b><u>Community Development</u></b>				
Agriculture Development	\$ 73,631	\$ 73,789	\$ 158	0.23%
Community Development	3,817,836	3,810,351	(7,485)	-0.20%
Contributions	1,090,412	1,092,518	2,106	0.19%
Cooperative Extension	219,464	228,106	8,642	5.35%
Economic Development	930,184	919,723	(10,461)	-1.15%
John Marshall SWCD	178,471	178,471	-	0.00%
Planning Commission/BZA	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.00%</u>
<b>Subtotal, Comm Develop</b>	<b>\$ 6,461,629</b>	<b>\$ 6,454,589</b>	<b>\$ (7,040)</b>	<b>-0.11%</b>
<b><u>Non-Departmental</u></b>				
	<u>\$ 1,722,944</u>	<u>\$ 1,722,944</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Subtotal, Non-Departmental</b>	<b>\$ 1,722,944</b>	<b>\$ 1,722,944</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>Transfers</u></b>				
Airport Fund	\$ 16,225	\$ 17,656	\$ 1,431	8.82%
Capital Improvement Fund	1,255,331	450,000	(805,331)	-64.15%
County Asset Replacement Fund	1,690,410	2,026,665	336,255	19.89%
Debt Service Fund	11,628,777	12,412,125	783,348	6.74%
Environmental Services Fund	5,642,421	5,610,383	(32,038)	-0.57%
School Division Operating	93,091,478	93,091,478	-	0.00%
Utility Fund	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-100.00%</u>
<b>Subtotal, Transfers</b>	<b>\$ 113,424,642</b>	<b>\$ 113,608,307</b>	<b>\$ 183,665</b>	<b>0.16%</b>
<b>Total, General Fund</b>	<b><u>\$ 191,287,589</u></b>	<b><u>\$ 192,038,605</u></b>	<b><u>\$ 751,016</u></b>	<b><u>0.39%</u></b>

# Summary of Revenues and Expenditures

## FY 2022 Proposed Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2022 Expenditures</u>	<u>FY 2022 Revenue</u>	<u>FY 2022 Net Local Funding</u>	<u>% of Total Local Funding</u>
<b>General Fund Supported Programs</b>				
<u>County Operational Funding</u>				
General Government	\$ 16,982,648	\$ 1,154,258	\$ 15,828,390	9.22%
Community/Ag/Econ Devo	4,955,494	1,366,003	3,589,491	2.09%
Contributory Agencies	1,038,518	4,000	1,034,518	0.60%
General Services	1,702,163	74,370	1,627,793	0.95%
Judicial Administration	4,399,249	3,472,017	927,232	0.54%
Library	2,605,917	262,173	2,343,744	1.37%
Parks and Recreation	4,506,429	497,737	4,008,692	2.34%
Sheriff's Office	22,031,517	5,404,212	16,627,305	9.69%
Social Services	9,378,988	6,012,493	3,366,495	1.96%
Airport Fund	739,450	721,794	17,656	0.01%
Env Services Fund	8,295,964	2,685,581	5,610,383	3.27%
<b>Subtotal, Government Operations</b>	<b>\$ 76,636,337</b>	<b>\$ 21,654,638</b>	<b>\$ 54,981,699</b>	<b>32.04%</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	26,000	26,000	-	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>\$ 3,068,850</b>	<b>\$ 1,042,185</b>	<b>\$ 2,026,665</b>	<b>1.18%</b>
<u>Capital Improvement Fund</u>				
Environmental Services	50,000	-	50,000	0.03%
Parks and Recreation	200,000	-	200,000	0.12%
Utilities/Infrastructure	4,200,000	4,000,000	200,000	0.12%
<b>Subtotal, County Capital Improvement</b>	<b>\$ 4,450,000</b>	<b>\$ 4,000,000</b>	<b>\$ 450,000</b>	<b>0.26%</b>
<u>Debt Service Fund</u>				
Parks and Recreation	\$ 646,176	\$ -	\$ 646,176	0.38%
Environmental Services	620,549	-	620,549	0.36%
Fire and Rescue Services	857,691	-	857,691	0.50%
Sheriff's Office	843,441	-	843,441	0.49%
Utilities/Infrastructure	789,237	589,188	200,049	0.12%
<b>Subtotal, County Debt Service</b>	<b>\$ 3,757,094</b>	<b>\$ 589,188</b>	<b>\$ 3,167,906</b>	<b>1.85%</b>
<b>Subtotal, General Fund Support-County</b>	<b>\$ 86,160,953</b>	<b>\$ 26,392,374</b>	<b>\$ 59,768,579</b>	<b>34.83%</b>
<b>Subtotal, Fire and Rescue Levy Support</b>	<b>\$ 1,751,328</b>	<b>\$ 893,637</b>	<b>\$ 857,691</b>	<b>0.50%</b>

# Summary of Revenues and Expenditures

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## FY 2022 Proposed Local Tax Funding Summary

<u>Functional Area</u>	<u>FY 2022 Expenditures</u>	<u>FY 2022 Revenue</u>	<u>FY 2022 Net Local Funding</u>	<u>% of Total Local Funding</u>
<b><u>School Division</u></b>				
School Division Operating Fund	\$ 151,098,409	\$ 58,006,931	\$ 93,091,478	54.3%
School Division Share Consolidated Services	10,829,375	2,110,678	8,718,697	5.08%
School Nutrition Fund	6,176,461	6,176,461	-	0.00%
School Textbook Fund	1,085,743	1,085,743	-	0.00%
Regional Governor's School Fund	1,710,522	1,710,522	-	0.00%
School Asset Replacement Fund	4,829,027	4,829,027	-	0.00%
Capital Improvements	3,990,830	3,990,830	-	0.00%
<u>Debt Service</u>	<u>10,397,383</u>	<u>382,430</u>	<u>10,014,953</u>	<u>5.84%</u>
<b>Subtotal, General Fund Support-Schools</b>	<b><u>\$ 190,117,750</u></b>	<b><u>\$ 78,292,622</u></b>	<b><u>\$ 111,825,128</u></b>	<b><u>65.17%</u></b>
<b>Total, General Fund Support</b>	<b><u>\$ 276,278,703</u></b>	<b><u>\$ 104,684,996</u></b>	<b><u>\$ 171,593,707</u></b>	<b><u>90.27%</u></b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance Fund	\$ 3,536,821	\$ 3,536,821	\$ -	0.00%
Health Insurance Fund	<u>37,202,376</u>	<u>37,202,376</u>	-	<u>0.00%</u>
<b>Subtotal, Internal Service Funds</b>	<b><u>\$ 40,739,197</u></b>	<b><u>\$ 40,739,197</u></b>	<b><u>\$ -</u></b>	<b><u>0.00%</u></b>
<b><u>Special Revenue Funds</u></b>				
Fire and Rescue Levy Fund	\$ 18,219,075	\$ 1,345,149	\$ 16,873,926	8.88%
Conservation Easement	880,196	115,000	765,196	0.40%
Ambulance Revenue Recovery Fund	<u>1,570,305</u>	<u>1,570,305</u>	-	<u>0.00%</u>
<b>Subtotal, Special Revenue Funds</b>	<b><u>\$ 20,669,576</u></b>	<b><u>\$ 3,030,454</u></b>	<b><u>\$ 17,639,122</u></b>	<b><u>9.28%</u></b>
<b>Total Appropriations</b>	<b><u>\$ 339,438,804</u></b>	<b><u>\$ 149,348,284</u></b>	<b><u>\$ 190,090,520</u></b>	<b><u>100.00%</u></b>

# Permanent Positions – Full Time Equivalents

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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 2021 budget, and those changes recommended by the County Administrator and included in the FY 2022 proposed budget.

<u>Department</u>	<u>Adjustment</u>	<u>FTE Change</u>
<u>Mid-FY 2021 Adjustments</u> <sup>1</sup>		
Parks and Recreation	Combine (2) part time Recreation Program Coordinator	0.04
Conservation Easement Service District	Establish Stewardship Assistant	0.53
County Administration	Reassessment Coordinator transferred to Commissioner of Revenue	0.00
Treasurer	Conversion (1) Deputy Treasurer to (1) Accountant	0.00
Fire Rescue Levy Fund	<u>Establish Financial Coordinator</u>	<u>1.00</u>
<b>Subtotal, Mid-FY 2021 Adjustments</b>		<b>1.57</b>
<u>FY 2022 Proposed Budget Adjustments</u>		
Social Services	Establish Adult/Family Services Worker I <sup>2</sup>	1.00
<b>Subtotal, FY 2022 Proposed Budget Adjustments</b>		<b>1.00</b>
<b>Total Overall Personnel Adjustments, FY 2021 Adopted and FY2022 Proposed Budget</b>		<b><u>2.57</u></b>

<sup>1</sup> All FY 2021 mid-year adjustments were funded with existing resources.

<sup>2</sup> This position is stated mandated and 100% funded with state dollars in FY 2022.

## Permanent Positions – Full Time Equivalents

Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Approved	FY 2022 Proposed
<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	23.00
County Administration	8.00	8.00	8.00	8.00	7.00
County Attorney	6.00	6.53	6.53	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	23.67	23.67	23.67	23.67
Management & Budget	5.00	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>123.53</b>	<b>125.20</b>	<b>125.20</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	16.00	16.00	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>45.04</b>	<b>45.04</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>184.50</u>	<u>185.50</u>	<u>185.50</u>	<u>185.50</u>	<u>185.50</u>
<b>Subtotal, Public Safety</b>	<b>184.50</b>	<b>185.50</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>54.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>
<b>Subtotal, Public Works</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>
<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>58.53</u>	<u>59.53</u>	<u>59.53</u>	<u>59.53</u>	<u>60.53</u>
<b>Subtotal, Health and Welfare</b>	<b>58.53</b>	<b>59.53</b>	<b>59.53</b>	<b>59.53</b>	<b>60.53</b>

## Permanent Positions – Full Time Equivalents

Department	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Approved	FY 2022 Proposed
<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>29.85</u>	<u>29.85</u>	<u>29.89</u>
<b>Subtotal, Culture</b>	<b>65.16</b>	<b>65.16</b>	<b>64.16</b>	<b>64.16</b>	<b>64.20</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	40.00	40.00	40.00
Contributions	0.00	0.00	0.00	0.00	0.00
Cooperative Extension	0.43	1.00	1.00	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>46.20</b>	<b>45.67</b>	<b>45.67</b>	<b>45.67</b>
<b><u>Non-Departmental</u></b>					
Non-Departmental	<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	2.53
Environmental Services Fund <sup>2</sup>	37.00	37.00	37.00	37.00	37.00
Fire and Rescue Tax Levy Fund	114.00	124.00	124.00	124.00	125.00
<u>Fleet Maintenance Fund</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
<b>Subtotal, Other Funds</b>	<b>173.00</b>	<b>183.00</b>	<b>183.00</b>	<b>183.00</b>	<b>184.53</b>
<b>County Total</b>	<b>749.46</b>	<b>763.63</b>	<b>762.10</b>	<b>762.10</b>	<b>764.67</b>
<b>School Division</b>	<b>1,890.66</b>	<b>1,900.88</b>	<b>1,904.96</b>	<b>1,911.96</b>	<b>1,908.63</b>
<b>Total FTE</b>	<b>2,640.12</b>	<b>2,664.51</b>	<b>2,667.06</b>	<b>2,674.06</b>	<b>2,673.30</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

