



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

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County Administrator

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Deputy County Administrator

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TO: Board of Supervisors

FROM: Janelle J. Downes, County Administrator

SUBJECT: Proposed Fiscal Year 2026 Budget

Enclosed for your consideration is the FY 2026 Proposed Budget for Fauquier County, representing the County's proposed fiscal plan of revenue and expenditures for the period of July 1, 2025 through June 30, 2026. The Board of Supervisors must legally adopt a FY 2026 budget and tax rates for Tax Year 2025 through the annual statutorily mandated process for adopting budgets and tax rates.

The FY 2026 Proposed Budget totals \$441.48 million, with an overall real estate tax rate of \$0.973 per \$100 of assessed value. The proposed overall real estate tax rate is \$0.030, three cents, higher than the FY 2025 Adopted Budget. This includes a 3.0 cent increase to the General rate with no change to the Fire Rescue levy rate or the Conservation Easement Service District rate. The proposed tax increase is attributed to the School Division due to three main drivers: \$1.0 million in additional School capital improvement funds towards infrastructure and the Taylor Middle School project, \$1.4 million additional to the School Division Operating budget to support the Superintendent's Proposed Budget requests, and \$2.0 million in recurring funds to repair the School Division's health insurance shortage.

The proposed budget advertises an overall real estate tax rate of \$0.998 in order to provide the Board of Supervisors the utmost flexibility during the budget deliberation process. During this process, the Board of Supervisors may elect to adopt a rate lower than \$0.998 or may allocate the increase to another component of the budget, but the 2025 Tax Rate cannot be higher than the advertised rate of \$0.998. Under the Proposed rate of \$0.973, the average homeowner's real estate tax bill would increase \$138.13 annually or \$11.51 monthly, using an average residential assessment of \$460,445 based on the 2022 reassessment values. There are no other increases in the proposed 2025 Tax Rates.

The following chart sets forth the tax rates as included in the Board of Supervisors’ FY 2025 Adopted Budget for Tax Year 2024 and recommended rates in the County Administrator’s FY 2026 Proposed Budget for Tax Year 2025:

Tax Rate Change	Tax Year 2024	Tax Year 2025	Change
Overall Real Estate Tax Rate:	\$0.943	\$0.973	\$ 0.030
Real Estate – General	\$0.759	\$0.789	\$ 0.030
Real Estate – Fire & Rescue	\$0.180	\$0.180	\$ 0.000
Real Estate – Conservation Easement District	\$0.004	\$0.004	\$ 0.000

Annual Tax Bill Change	Tax Year 2024	Tax Year 2025	Change
Annual Tax Bill by Assessed Value:	\$0.943	\$0.973	\$ 0.030
Per \$100,000 of assessed value	\$943.00	\$973.00	\$ 30.00
Average Residential Assessment: \$460,445	\$4,342.00	\$4,480.13	\$ 138.13

Note: All tax bills also include a per-parcel fee for the County-wide Stormwater Management Fee, but not displayed above.

The FY 2026 Proposed Budget totals \$441.48 million with General Fund expenditures totaling \$234.66 million, for an all funds increase of \$27.0 million compared to the FY 2025 Adopted Budget. This change consists of a \$7.39 million increase in the General Fund, a \$7.92 million increase to School Funds, a \$13.96 million increase to the County Asset Replacement Fund, and a \$0.93 million overall decrease in all other funds. Overall local tax funding increases by \$8,987,177 or 3.92% compared to the FY 2025 Adopted Budget.

Strategic Plan Focus

On December 5, 2024, the Board of Supervisors held a strategic planning retreat to determine capital priorities over the next 5 years. These outcomes have been captured in the FY 2026-2030 Proposed Capital Improvement Program, primarily by including the design and construction of a new judicial center; the shift in timing for a variety of library, parks and recreation, and environmental services projects; and the removal of projects no longer viewed as a priority.

Compensation

This budget continues to address compensation for general workforce employees by providing a 2.7% cost of living adjustment and average 2.0% merit increase. For public safety employees in the Sheriff’s Office and the Fire Rescue System, the budget includes a 1.5% salary scale adjustment and a step increase.

Local Tax Funding

The following graphic displays how a tax dollar is allocated to County services based on the FY 2026 Proposed Budget across all three real estate tax levies.



	School Division	52.64%
	Public Safety	22.70%
	General Government	8.14%
	Public Works	5.56%
	Culture	4.60%
	Community Development	2.46%
	Health & Welfare	2.71%
	Judicial Administration	1.20%

FY 2026 Proposed Budget – General Fund Expenditures

<u>General Fund</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2025-26 Change (\$)</u>	<u>FY 2025-26 Change (%)</u>
General Government	\$21,675,107	\$23,163,063	\$1,487,956	6.86%
Judicial Administration	5,838,460	6,368,188	529,728	9.07%
Public Safety	26,926,732	28,204,386	1,277,654	4.74%
Public Works	6,826,045	6,925,832	99,787	1.46%
Health & Welfare	15,948,950	16,536,640	587,690	3.68%
Culture	9,303,876	9,743,464	439,588	4.72%
Community Development	8,162,860	7,767,021	(395,839)	-4.85%
Non-Departmental	4,193,461	5,120,043	926,582	22.10%
<u>Local Transfers</u>				0.00%
Airport Fund	124,950	124,950	-	0.00%
Capital Improvement Fund	2,187,571	2,100,300	(87,271)	-3.99%
County Asset Replacement Fund	2,876,179	2,979,699	103,520	3.60%
Debt Service Fund	10,968,502	11,876,168	907,666	8.28%
Environmental Services Fund	7,608,684	7,697,083	88,399	1.16%
School Division Operating	<u>104,625,887</u>	<u>106,050,967</u>	<u>1,425,080</u>	<u>1.36%</u>
Total Local Transfers	\$128,391,773	\$130,829,167	\$2,437,394	1.90%
General Fund Total	\$227,267,264	\$234,657,804	\$7,390,540	3.25%

School Division

For the FY 2026 Proposed Budget, the School Division's Operating Fund totals \$182,834,357, a \$4.1 million increase over the FY 2025 Adopted Budget. This is largely supported by increases in state funds of \$2.4 million and Federal funds by \$453,915, along with an overall increased local recurring transfer of \$3.4 million, which encompasses an additional \$2.0 million in recurring health funds and \$1.4 million in operating funds from the General Fund. The local support of the FY 2026 School Division's budget is projected to fund 58.4% of total expenditures, including \$11.7 million in consolidated services within the General Fund, \$8.6 million in debt service costs (less credits received) in the Debt Service Fund, \$1.0 million in Capital Projects cash funding, and an operating transfer of \$106.1 million.

Capital Improvement Program

The Capital Improvement Plan totals \$151.11 million from FY 2026 through FY 2030, with an additional \$153.02 million designated for future fiscal years. Over the five-year planning period (FY 2026-2030), \$70.0 million would be allocated for a judicial center, \$40.42 million for School Division projects, \$29.72 million for public safety and fire and rescue projects, \$5.96 million for library projects, \$2.70 million for parks and recreational projects, \$2.12 million for Airport projects, and \$0.2 million for utility and infrastructure projects.

Budget Process and Board Consideration

The Board of Supervisors is scheduled to begin its formal consideration of the proposed FY 2026 budget with a work session on March 4, 2025, with its second work session on March 13, 2025. The Board will host a joint work session with the School Board on March 20, 2025 and a mark-up/mark down work session on March 25, 2025. The Board may at its discretion add or remove work sessions as necessary to the budget deliberation process.

The Board will hold a public hearing on March 20, 2025 on the FY 2026 Proposed Budget, FY 2026-2030 Capital Improvement Plan (CIP), and Tax Year 2025 tax rates. The Board of Supervisors is scheduled to set tax rates and adopt the budget and CIP on March 28, 2025.

Summary

This year's budget process continues to be complex given modest revenue growth amidst continued high inflation that has driven the increased costs of delivering services. This FY 2026 Proposed Budget addresses School Division funding, workforce investment, and capital priorities in the County. The overarching goal is to provide a road map that will assist you to developing a budget that best serves our citizens of Fauquier County as well as the employees that serve them. Our primary goal is to create a budget that thoughtfully serves the citizens of Fauquier County, as well as the dedicated employees who work to support them.

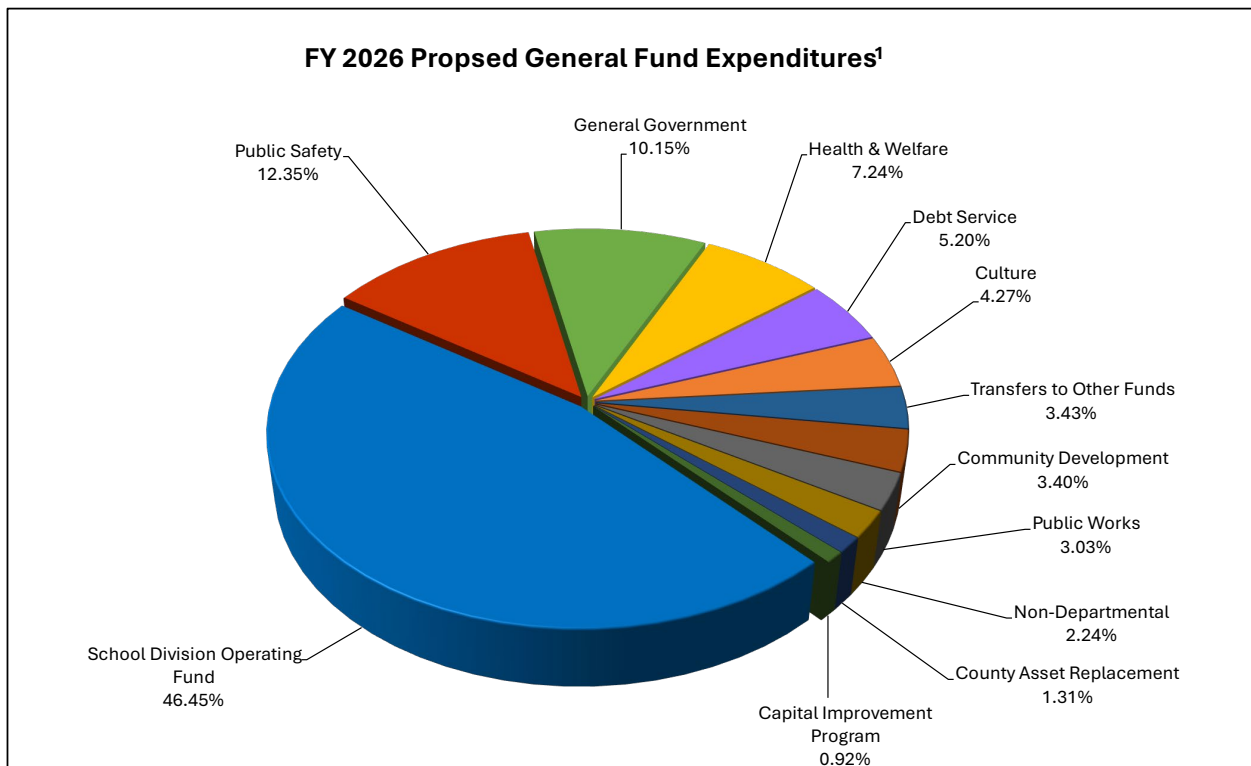
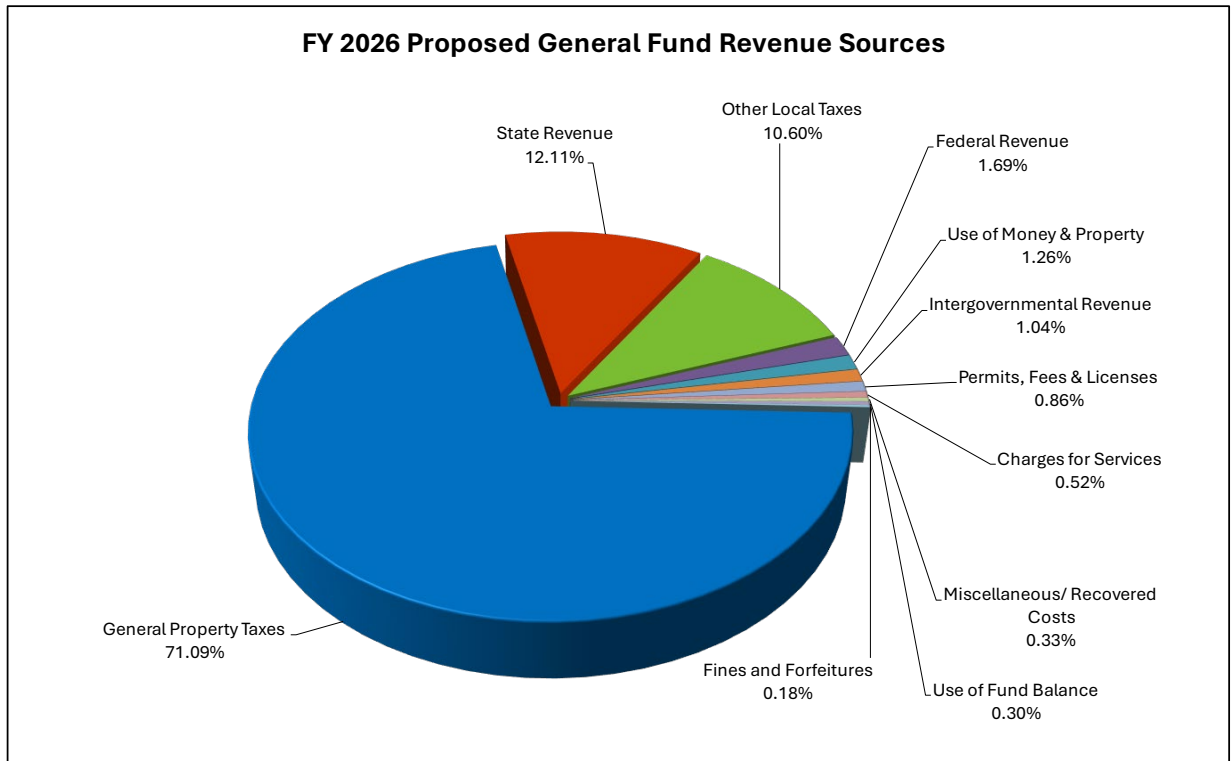
Thank you for the opportunity to present this budget to you. I look forward to collaborating with the Board of Supervisors, the School Board, and County staff over the next month to develop a budget that prioritizes fiscal responsibility, sustainability, and the well-being of our community.

Sincerely,

A handwritten signature in cursive script that reads "Janelle J. Downes".

Janelle J. Downes
County Administrator

Summary of Revenues and Expenditures



¹Does not include \$11.72 million in Consolidated Services shared support for the School Division.

Summary of Revenues and Expenditures

FY 2026 Proposed Revenue by Fund

	FY 2025 Adopted	FY 2026 Proposed	FY 2025-26 Change (\$)	FY 2025-26 Change (%)
General Fund				
General Property Taxes	\$159,801,802	\$166,810,257	\$7,008,455	4.39%
Other Local Taxes	24,262,475	24,883,374	620,899	2.56%
Permits, Fees & Licenses	2,046,406	2,024,334	(22,072)	-1.08%
Fines and Forfeitures	390,334	430,012	39,678	10.17%
Use of Money & Property	1,490,303	2,958,244	1,467,941	98.50%
Charges for Services	1,147,417	1,216,695	69,278	6.04%
Miscellaneous/ Recovered Costs	685,417	768,255	82,838	12.09%
State Revenue	28,373,800	28,427,253	53,453	0.19%
Federal Revenue	3,899,473	3,976,728	77,255	1.98%
Intergovernmental Revenue	4,446,003	2,450,309	(1,995,694)	-54.12%
Use of Fund Balance	723,834	712,343	(11,491)	-1.6%
General Fund Total	\$227,267,264	\$234,657,804	\$7,390,540	3.25%
School Division Funds				
School Division Operating Fund	\$175,867,930	\$182,834,357	\$6,966,427	3.96%
School Nutrition Fund	6,132,102	6,664,844	532,742	8.69%
School Textbook Fund	1,702,288	1,715,075	12,787	0.75%
School Asset Replacement Fund	3,281,277	3,655,285	374,008	11.40%
Regional Governor's School Fund	2,005,211	2,034,264	29,053	1.4%
School Division Funds Total	\$188,988,808	\$196,903,825	\$7,915,017	4.19%
Other Funds				
Airport Fund	\$1,100,024	\$1,075,711	\$(24,313)	-2.21%
Ambulance Revenue Recovery Fund	2,067,645	2,765,686	698,041	33.76%
American Rescue Plan Act Fund	-	-	-	0.00%
Capital Improvement Fund	26,193,931	24,908,220	(1,285,711)	-4.91%
Catlett Calverton Wastewater Fund	632,815	632,815	-	0.00%
Conservation Easement Service District Fund	832,994	818,918	(14,076)	-1.69%
County Asset Replacement Fund	3,679,179	17,636,067	13,956,888	379.35%
Debt Service Fund	12,800,103	13,637,031	836,928	6.54%
Environmental Services Fund	10,461,204	10,703,123	241,919	2.31%
Opioid Abatement Authority Fund	156,285	-	(156,285)	-100.00%
Fire Rescue Levy Fund	30,614,488	30,997,811	383,323	1.25%
Fleet Maintenance Fund	4,728,570	4,770,695	42,125	0.89%
Health Insurance Fund	44,296,799	42,648,270	(1,648,529)	-3.72%
Other Funds Total	\$137,564,037	\$150,594,347	\$13,030,310	9.47%
Total All Funds	\$553,820,109	\$582,155,976	\$28,335,867	5.12%
Less Transfers	(139,638,202)	(140,678,853)	(1,040,651)	0.75%
Total Appropriations	\$414,181,907	\$441,477,123	\$27,295,216	6.59%

Summary of Revenues and Expenditures

FY 2026 Proposed Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2025-26 Change (\$)</u>	<u>FY 2025-26 Change (%)</u>
<u>General Government</u>				
Board of Supervisors	\$353,306	\$366,646	\$13,340	3.64%
Commissioner of the Revenue	2,872,859	2,952,385	79,526	2.69%
County Administration	1,077,664	2,398,565	1,320,901	55.07%
County Attorney	1,056,421	1,077,254	20,833	1.93%
Finance	2,140,217	2,457,179	316,962	12.90%
Geographic Info Systems	483,635	525,314	41,679	7.93%
Human Resources	3,694,705	2,814,688	(880,017)	-31.27%
Independent Auditor	209,439	312,076	102,637	32.89%
Information Technology	6,051,799	6,227,949	176,150	2.83%
Management and Budget	757,449	861,479	104,030	12.08%
Registrar	723,254	751,361	28,107	3.74%
Treasurer	<u>2,254,359</u>	<u>2,418,167</u>	<u>163,808</u>	<u>6.77%</u>
Subtotal, Gen Government	\$21,675,107	\$23,163,063	\$1,487,956	6.42%
<u>Judicial Administration</u>				
Adult Court Services	\$1,303,125	\$1,389,952	\$86,827	6.25%
Circuit Court	166,981	171,914	4,933	2.87%
Clerk of the Circuit Court	1,810,134	1,879,173	69,039	3.67%
Commissioner of Accounts	15,600	15,600	-	0.00%
Commonwealth's Attorney	2,346,356	2,669,799	323,443	12.11%
General District Court	48,526	51,362	2,836	5.52%
Juvenile & Dom Relations Court	27,058	47,070	20,012	42.52%
Public Defender's Office	91,107	91,107	-	0.00%
Magistrates	<u>29,573</u>	<u>52,211</u>	<u>22,638</u>	<u>43.36%</u>
Subtotal, Judicial Administration	\$5,838,460	\$6,368,188	\$529,728	8.32%
<u>Public Safety</u>				
Juvenile Detention & Probation	\$309,624	\$309,624	\$-	0.00%
Sheriff's Office	<u>26,617,108</u>	<u>27,894,762</u>	<u>1,277,654</u>	<u>4.58%</u>
Subtotal, Public Safety	\$26,926,732	\$28,204,386	\$1,277,654	4.53%
<u>Public Works</u>				
General Services	<u>\$6,826,045</u>	<u>\$6,925,832</u>	<u>\$99,787</u>	<u>1.44%</u>
Subtotal, Public Works	\$6,826,045	\$6,925,832	\$99,787	1.44%
<u>Health and Welfare</u>				
Encompass Community Supports	\$1,281,406	\$1,345,476	\$64,070	4.76%
Public Health	693,689	721,437	27,748	3.85%
Social Services	<u>13,973,855</u>	<u>14,469,727</u>	<u>495,872</u>	<u>3.43%</u>
Subtotal, Health & Welfare	\$15,948,950	\$16,536,640	\$587,690	3.55%

Summary of Revenues and Expenditures

<u>Department</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2025-26 Change (\$)</u>	<u>FY 2025-26 Change (%)</u>
<u>Culture</u>				
Laurel Ridge Comm College	\$79,771	\$80,266	\$495	0.62%
Library	3,455,097	3,544,128	89,031	2.51%
<u>Parks and Recreation</u>	<u>5,769,008</u>	<u>6,119,070</u>	<u>350,062</u>	<u>5.72%</u>
Subtotal, Culture	\$9,303,876	\$9,743,464	\$439,588	4.51%
<u>Community Development</u>				
Agricultural Development	\$392,953	\$392,185	\$(768)	-0.20%
Community Development	4,775,467	5,070,949	295,482	5.83%
Contributions	1,409,984	833,959	(576,025)	-69.07%
Cooperative Extension	290,719	285,246	(5,473)	-1.92%
Economic Development	926,938	814,232	(112,706)	-13.84%
John Marshall SWCD	209,163	212,814	3,651	1.72%
<u>Planning Commission/ARB/BZA</u>	<u>157,636</u>	<u>157,636</u>	-	<u>0.00%</u>
Subtotal, Comm Development	\$8,162,860	\$7,767,021	\$(395,839)	-5.10%
<u>Non-Departmental</u>	<u>\$4,193,461</u>	<u>\$5,120,043</u>	<u>\$926,582</u>	<u>18.10%</u>
Subtotal, Non-Departmental	\$4,193,461	\$5,120,043	\$926,582	18.10%
<u>Transfers</u>				
Airport Fund	\$124,950	\$124,950	\$-	0.00%
Capital Improvement Fund	2,187,571	2,100,300	(87,271)	-4.16%
County Asset Replacement Fund	2,876,179	2,979,699	103,520	3.47%
Debt Service Fund	10,968,502	11,876,168	907,666	7.64%
Environmental Services Fund	7,608,684	7,697,083	88,399	1.15%
School Division Operating	<u>104,625,887</u>	<u>106,050,967</u>	<u>1,425,080</u>	<u>1.34%</u>
Subtotal, Transfers	\$128,391,773	\$130,829,167	\$2,437,394	1.86%
Total, General Fund	<u>\$227,267,264</u>	<u>\$234,657,804</u>	<u>\$7,390,540</u>	<u>3.15%</u>

Summary of Revenues and Expenditures

FY 2026 Proposed Local Tax Funding Summary

Functional Area	FY 2026 Expenditures	FY 2026 Revenue	FY 2026 Net Local Funding	% of Total Local Funding
<u>County Operational Funding</u>				
Community Development	\$7,713,021	\$2,006,743	\$5,706,278	2.40%
Culture	9,743,464	1,083,508	8,659,956	3.64%
General Government	18,411,966	1,110,377	17,301,589	7.26%
Health & Welfare	13,187,097	6,963,976	6,223,121	2.61%
Judicial Administration	6,368,188	3,769,732	2,598,456	1.09%
Public Safety	27,384,185	6,029,095	21,355,090	8.96%
Public Works	2,077,750	82,930	1,994,820	0.84%
Non-Departmental	5,120,043	764,343	4,355,700	1.83%
Airport Fund	1,075,711	950,761	124,950	0.05%
Environmental Services Fund	<u>\$10,703,123</u>	<u>3,006,040</u>	<u>7,697,083</u>	<u>3.23%</u>
Subtotal, Government Operations	\$101,784,548	\$25,657,475	\$76,127,073	31.91%
<u>Asset Replacement Fund</u>				
Environmental Services	\$339,100	\$-	\$339,100	0.14%
Fire Rescue Levy Fund	10,203,754	9,953,754	250,000	0.10%
General Services	663,000	23,000	640,000	0.27%
Information Technology	459,500	-	459,500	0.19%
Parks and Recreation	400,000	-	400,000	0.17%
Sheriff's Office	<u>\$5,570,713</u>	<u>4,429,614</u>	<u>1,141,099</u>	<u>0.48%</u>
Subtotal, County Asset Replacement	\$17,636,067	\$14,406,368	\$3,229,699	1.36%
<u>Capital Improvement Fund</u>				
Airport Fund	\$125,300	\$-	\$125,300	0.05%
Judicial Administration	1,750,000	1,575,000	175,000	0.07%
Library	5,961,342	5,561,342	400,000	0.17%
Parks and Recreation	200,000	-	200,000	0.08%
Utilities/Infrastructure	<u>\$200,000</u>	-	<u>200,000</u>	<u>0.08%</u>
Subtotal, County Capital Improvement	\$8,236,642	\$7,136,342	\$1,100,300	0.46%
<u>Debt Service Fund</u>				
Fire Rescue Services	\$771,037	\$-	\$771,037	0.32%
Parks and Recreation	1,018,356	-	1,018,356	0.43%
Sheriff's Office	843,441	-	843,441	0.35%
Utilities/Infrastructure	<u>1,034,303</u>	-	<u>1,034,303</u>	<u>0.43%</u>
Subtotal, County Debt Service	\$3,667,137	-	\$3,667,137	1.54%
Subtotal, General Fund Support-County	\$129,781,705	\$47,200,185	\$83,011,520	34.80%
Subtotal, Fire Rescue Levy Support	\$1,112,689	\$-	\$1,112,689	0.47%
Subtotal Ambulance Support	\$430,000	\$430,000	\$-	0.00%

Summary of Revenues and Expenditures

<u>Functional Area</u>	<u>FY 2026 Expenditures</u>	<u>FY 2026 Revenue</u>	<u>FY 2026 Net Local Funding</u>	<u>% of Total Local Funding</u>
School Division				
School Division Operating Fund	\$179,179,072	\$78,783,390	\$100,395,682	42.15%
School Division Share Consolidated Services	13,822,923	2,101,996	11,720,927	4.92%
School Nutrition Fund	6,664,844	6,664,844	-	0.00%
School Textbook Fund	1,715,075	1,715,075	-	0.00%
Regional Governor's School Fund	2,034,264	2,034,264	-	0.00%
School Asset Replacement Fund	3,337,235	-	3,337,235	1.40%
Capital Improvements	16,671,578	15,671,578	1,000,000	0.42%
Debt Service	<u>9,614,754</u>	<u>671,776</u>	<u>8,942,978</u>	<u>3.75%</u>
Subtotal, General Fund Support-Schools	<u>\$233,039,745</u>	<u>\$107,642,923</u>	<u>\$125,396,822</u>	<u>52.64%</u>
Total, General Fund Support	<u>\$362,821,450</u>	<u>\$154,843,108</u>	<u>\$208,408,342</u>	<u>87.44%</u>
Non-General Fund Supported Programs				
Internal Service Funds				
Fleet Maintenance Fund	\$4,770,695	\$4,770,695	\$-	0.00%
Health Insurance Fund	<u>40,648,270</u>	<u>40,648,270</u>	-	<u>0.00%</u>
Subtotal, Internal Service Funds	<u>\$45,418,965</u>	<u>\$45,418,965</u>	<u>\$-</u>	<u>0.00%</u>
Special Revenue Funds				
Ambulance Revenue Recovery Fund	\$703,536	\$357,164	\$346,372	0.15%
Catlett Calverton Wastewater	632,815	277,675	355,140	0.15%
Conservation Easement	818,918	165,000	653,918	0.27%
Fire Rescue Levy Fund	<u>29,538,750</u>	<u>2,099,796</u>	<u>27,438,954</u>	<u>11.52%</u>
Subtotal, Special Revenue Funds	<u>\$703,536</u>	<u>\$357,164</u>	<u>\$346,372</u>	<u>12.09%</u>
Total Appropriations Less Transfers	<u>\$441,477,123</u>	<u>\$203,701,738</u>	<u>\$238,205,385</u>	

Permanent Positions – Full Time Equivalents

Total County Personnel Adjustments

The following provides an overview of all adjustments to County permanent positions since the adoption of the FY 2025 budget, as approved by the Board of Supervisors, and those changes recommended by the County Administrator in the FY 2026 Proposed Budget.

<u>Department</u>	<u>Adjustment</u>	<u>FTE</u>
<i>Mid-FY 2025 Adjustments</i>		
Ambulance Revenue Fund	Establishment of Fire Rescue Courier	1.00
Ambulance Revenue Fund	Establishment of EMS Medication Program Administrator	1.00
Ambulance Revenue Fund/Finance	Conversion of Emergency Services Billing Administrator to Accountant III	0.00
Community Development	Establishment of Assistant Director	1.00
County Administration	Establishment Public Information Officer	1.00
Fire Rescue System	Removal of Administrative Associate	(1.00)
Human Resources	Establishment of Assistant Director of Human Resources for School Division	1.00
Human Resources	Establishment of Human Resources Generalist for School Division	1.00
Information Technology	Conversion of IT Director to Chief Information Officer	0.00
Information Technology	Conversion of Security Analyst II to an Enterprise Services Architect	0.00
<u>Social Services</u>	<u>Conversion of Program Specialist to Program Manager</u>	<u>0.00</u>
Subtotal, Mid-FY 2025 Adjustments		5.00
<i>FY 2026 Proposed Budget Adjustments</i>		
Conservative Easement Fund	Removal of Senior Assistant County Attorney	(1.00)
Opioid Abatement Authority Fund	Removal of Drug Court Coordinator	(1.00)
Sheriff's Office	Establishment of Deputy Sheriff (Traffic Enforcement)	1.00
Social Services	Establishment of Social Services Associate - Family Services	1.00
<u>Treasurer</u>	<u>Establishment of Deputy Treasurer I</u>	<u>1.00</u>
Subtotal, FY 2026 Proposed Budget Adjustments		1.00

Permanent Positions – Full Time Equivalents

FY 2026 Proposed Budget – FTE History

Department	FY 2023 <u>Actual</u>	FY 2024 <u>Actual</u>	FY 2025 <u>Adopted</u>	FY 2026 <u>Proposed</u>
<u>General Government</u>				
Board of Supervisors	1.00	1.00	1.00	1.00
Commissioner of Revenue	26.00	26.00	26.00	26.00
County Administration ¹	8.00	8.00	8.00	10.00
County Attorney	6.53	6.53	6.53	6.53
Finance ²	18.00	19.00	19.00	20.00
Geographic Information Systems	4.00	4.00	4.00	4.00
Human Resources ³	18.00	19.00	19.00	19.00
Independent Auditor	0.00	0.00	0.00	0.00
Information Technology	22.67	22.67	23.67	23.67
Management & Budget ⁴	5.00	5.00	5.00	6.00
Registrar	3.00	3.00	3.00	3.00
<u>Treasurer⁵</u>	<u>16.00</u>	<u>17.00</u>	<u>17.00</u>	<u>18.00</u>
Subtotal, General Government	128.20	131.20	132.20	137.20
<u>Judicial Administration</u>				
Adult Court Services	12.00	12.00	12.00	12.00
Circuit Court	1.00	1.00	1.00	1.00
Clerk of Circuit Court	18.00	18.00	18.00	18.00
Commissioner of Accounts	0.00	0.00	0.00	0.00
Commonwealth's Attorney	16.00	16.00	19.00	19.00
General District Court	0.00	0.00	0.00	0.00
Juv. & Domestic Relations Court	0.00	0.00	0.00	0.00
Magistrates	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>
Subtotal, Judicial Administration	47.00	47.00	50.00	50.00
<u>Public Safety</u>				
Juvenile Detention & Probation	0.00	0.00	0.00	0.00
<u>Sheriff⁶</u>	<u>185.50</u>	<u>186.50</u>	<u>186.50</u>	<u>187.50</u>
Subtotal, Public Safety	185.50	186.50	186.50	187.50
<u>Public Works</u>				
<u>General Services</u>	<u>54.00</u>	<u>54.00</u>	<u>55.00</u>	<u>55.00</u>
Subtotal, Public Works	54.00	54.00	55.00	55.00

¹Includes 1.00 FTE Public Information Officer established mid-FY 2025 & includes 1.00 FTE Risk Management relocated from Human Resources.

²Includes 1.00 FTE Accounts Specialist relocated from the Ambulance Revenue Fund mid-FY 2025.

³Includes 1.00 FTE Assistant Director of School Recruitment and 1.00 FTE Human Generalist for Schools established mid-FY 2025. 1.00 FTE Risk Management relocated to County Administration and 1.00 FTE HRIS Administrator relocated to Management and Budget.

⁴Includes 1.00 FTE conversion of an Information Systems Administrator, formerly HRIS Administrator, from Human Resources.

⁵Includes 1.00 FTE Deputy Treasurer I Proposed FY 2026.

⁶Includes 1.00 FTE Deputy Sheriff (Traffic Enforcement) Proposed FY 2026.

Permanent Positions – Full Time Equivalents

Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed
Health and Welfare				
Encompass Community Supports	0.00	0.00	0.00	0.00
Public Health	0.00	0.00	0.00	0.00
<u>Social Services⁷</u>	<u>61.00</u>	<u>60.00</u>	<u>60.00</u>	<u>61.00</u>
Subtotal, Health and Welfare	61.00	60.00	60.00	61.00
Culture				
Laurel Ridge Community College	0.00	0.00	0.00	0.00
Library	34.28	34.60	34.60	34.60
<u>Parks & Recreation</u>	<u>29.90</u>	<u>29.90</u>	<u>30.90</u>	<u>30.90</u>
Subtotal, Culture	64.18	64.50	65.50	65.50
Community Development				
Agricultural Development	3.00	3.00	3.00	3.00
Community Development ⁸	41.00	41.00	41.00	42.00
Contributions	0.00	0.00	0.00	0.00
Cooperative Extension	1.00	1.00	1.00	1.00
Economic Development	4.00	4.00	4.00	4.00
John Marshall Soil & Water Cons. District	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>
Subtotal, Community Development	49.00	49.00	49.00	50.00
Non-Departmental				
<u>Non-Departmental</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal, Non-Departmental	0.00	0.00	0.00	0.00
Other Funds				
Airport Fund	4.00	4.00	4.63	4.63
Ambulance Revenue Fund ⁹	1.00	1.00	1.00	2.00
Conservation Easement District Fund ¹⁰	1.00	2.00	2.00	1.00
Environmental Services Fund	37.10	37.10	40.30	40.30
Fire Rescue Levy Fund ¹¹	152.00	177.00	177.00	176.00
Fleet Maintenance Fund	14.00	15.00	16.00	16.00
<u>Opioid Abatement Authority Fund¹²</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>
Subtotal, Other Funds	209.10	236.10	241.93	239.93
County Total	797.98	828.30	840.13	846.13
School Division	1,929.23	1,889.00	1,843.30	1,855.50
Total FTE	2,727.21	2,717.30	2,683.43	2,701.63

⁷Includes 1.00 FTE Social Service Associate Proposed FY 2026.

⁸Includes 1.00 FTE Assistant Director established mid-year FY 2025.

⁹Includes 1.00 FTE Fire Rescue Courier established mid-year FY 2025 and 1.00 FTE EMS Medication Program Administrator established mid-FY 2025. 1.00 FTE Accounts Specialist relocated to Finance mid-FY 2025.

¹⁰Includes (1.00) FTE Assistant Director removal Proposed FY 2026.

¹¹Includes 1.00 FTE Administrative Associate moved to Ambulance Revenue Fund mid-FY 2025.

¹²Includes (1.00) FTE Drug Court Coordinator removal Proposed FY 2026.

County Organizational Chart

