

AGENDA REQUEST

**Department, Organization or
Person Making Request**

Chester Stribling, Chairman, Lee District Supervisor

**Board of Supervisors
Meeting Date:**

April 2, 2008

Staff Lead:

Bryan Tippie, Director

Department:

Budget Office

Topic:

A Resolution to Adopt the Fiscal Year 2009 Budget and the Tax Rates for Calendar Year 2008

Topic Description:

The purpose of this resolution is to adopt the Fiscal Year 2009 County budget and to establish the local, not to exceed, funding for the School Division budget.

Requested Action of the Board of Supervisors:

Consider adoption of the attached resolution.

Financial Impacts Analysis:

As indicated.

**Identify Any Other Departments, Organizations or Individuals That Would be Affected by
This Request:**

All County departments.

RESOLUTION

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2009 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2008

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2009; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2009; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2008; and

WHEREAS, the Board of Supervisors has received comments on the proposed tax rates and the proposed budget 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, there are funds in the Capital Fund which will be unexpended at the end of FY 2008; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 2nd day of April 2008, That the following tax rates for Calendar Year 2008 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$141,051,084 shall not exceed \$98,070,037 of local funds; and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2008, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2009 to be used for specifically approved projects; 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 2008 COUNTY TAX RATES

Real Estate.....	\$0.72	per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.035	per \$100 of assessed valuation
Conservation Easement Purchase Levy...	\$0.01	per \$100 of assessed valuation
Marshall Street Light Levy.....	\$0.005	per \$100 of assessed valuation
Personal Property.....	\$4.65	per \$100 of assessed valuation
Personal Property – Fire and Rescue.....	\$0.25	per \$100 of assessed valuation
Motor Homes, Camper Trailers, Boats....	\$1.50	per \$100 of assessed valuation
Mobile Homes.....	\$0.765	per \$100 of assessed valuation
Machinery and Tools.....	\$4.65	per \$100 of assessed valuation
Aircraft.....	\$0.001	per \$100 of assessed valuation
Specially Equipped Handicap Vehicles...	\$0.05	per \$100 of assessed valuation

FY 2009 ADOPTED BUDGET

GENERAL FUND

General Government

Board of Supervisors	\$282,036
Commissioner of the Revenue	\$1,291,810
County Administration	\$1,073,846
County Attorney	\$651,884
Finance	\$1,517,985
Independent Auditor	\$123,411
Information Technology	\$2,290,059
Budget Office	\$340,660
Human Resource Management	\$1,544,984
Geographic Information System	\$296,494
Registrar	\$324,555
Treasurer	<u>\$1,047,886</u>
Subtotal	\$10,785,610

Judicial Administration

Adult Court Services	\$759,807
Circuit Court	\$146,113
Clerk of the Circuit Court	\$1,129,750
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$867,821
General District Court	\$14,685
Juvenile & Domestic Relations Court	\$14,866
Magistrates	<u>\$82,895</u>
Subtotal	\$3,018,337

Public Safety

Detention Center	\$567,328
Detention Center-Regional Facility	\$1,586,428
Juvenile Detention	\$407,683
Juvenile Probation	\$33,147
Joint Communications	\$2,039,486
Fire and Emergency Services	\$2,790,999
Sheriff	<u>\$10,613,526</u>
Subtotal	\$18,038,597

Public Works

Environmental Services - Convenience Sites	\$2,196,258
General Services	<u>\$5,413,626</u>
Subtotal	\$7,609,884

Health and Welfare

Community Services Board	\$326,124
Comprehensive Services Act	\$3,252,372
Public Health	\$530,624
Social Services	<u>\$5,370,962</u>
Subtotal	\$9,480,082

Culture

Lord Fairfax Community College	\$242,958
Parks and Recreation	\$3,471,395
Library	<u>\$2,127,911</u>
Subtotal	\$5,842,264

Community Development

Agriculture Development	\$41,360
Community Development	\$3,191,248
Contributions	\$472,650
Economic Development	\$457,702
Extension Office	\$152,114
John Marshall SWCD	\$388,901
Planning Commission/BZA/ARB	<u>\$167,928</u>
Subtotal	\$4,871,903

Non-Departmental

Debt Service	\$928,165
Alice Jane Childs Building	\$162,131
Non-Departmental	<u>\$2,771,552</u>
Subtotal	\$3,861,848

Transfers

Capital Improvements Fund	\$410,000
Affordable Housing Fund	\$230,860
Airport	\$16,000
School Division Operating	<u>\$98,070,037</u>
Subtotal	\$98,726,897

Total General Fund**\$162,235,422**

OTHER FUNDS

Airport Enterprise Fund

Airport	\$954,835
Subtotal	\$954,835

Affordable Housing Fund

Affordable Housing	\$230,860
Subtotal	\$230,860

Environmental Services

Environmental Services	\$6,764,875
Subtotal	\$6,764,875

Internal Services Fund

Fleet Maintenance	\$3,205,178
Subtotal	\$3,205,178

School Division Fund

School Operating	\$127,120,885
Debt Services	\$13,930,199
Subtotal	\$141,051,084

School Food Service Fund

School Food Service	\$4,529,547
Subtotal	\$4,529,547

School Textbook Fund

School Textbook	\$750,000
Subtotal	\$750,000

Volunteer Fire and Rescue Fund

Volunteer Fire and Rescue	\$4,637,445
Subtotal	\$4,637,445

Conservation Easement

Conservation Easement Service District	\$1,349,667
Subtotal	\$1,349,667

Capital Fund

Sheriff's Vehicles	\$410,000
Subtotal	\$410,000

TOTAL ALL FUNDS

<i>Less County Transfer</i>	\$326,118,913 <i>(\$98,726,897)</i>
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FY 2009 Revenues

LOCAL REVENUE

General Property Taxes

Real Estate Tax	\$85,797,036
Public Service	\$3,850,000
Personal Property Tax	\$21,580,000
Delinquent Real Estate Tax	\$725,000
Delinquent Personal Property Tax	\$450,000
Delinquent Public Service	\$20,000
Penalties - Real Property - All	\$825,000
Interest - All	<u>\$350,000</u>
Subtotal	\$113,597,036

Other Local Taxes

Sales Tax (Local)	\$7,400,000
Utility Tax	\$1,408,000
Utility Consumption Tax	\$205,000
Communications Tax	\$3,132,200
BPOL Tax	\$1,700,000
Auto License Fees	\$1,800,000
Bank Stock Tax	\$180,000
Recording Tax & Fees (Deeds)	\$2,000,000
Recording Tax & Fees (Wills)	\$30,000
Transient Tax	<u>\$121,000</u>
Subtotal	\$17,976,200

Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$13,000
Transfer Fees	\$2,300
Concealed Weapon Permits	\$2,000
Parks & Recreation	\$534,539
Community Development Fees	<u>\$2,000,000</u>
Subtotal	\$2,556,839

Fines and Forfeitures

Local Fines	\$500,000
Court Judgement Proceeds	\$3,000
Interest On Local Fines	<u>\$5,100</u>
Subtotal	\$508,100

Use of Money and Property

Interest Income General Fund	\$1,300,000
Sale of Equipment/Vehicles	\$29,700
Rental Of County Property	\$21,600
Rental Health Department	\$23,000
Rental of Armory	\$22,440
Rental Alice Jane Childs Building	<u>\$204,175</u>
Subtotal	\$1,600,915

Charges for Services

Excess Fees	\$350,000
Sheriff Fees	\$3,742
Courtroom Security	\$75,000
Detention Fee	\$3,500
Law Library Fees	\$15,000
Local Cost	\$3,200
Courthouse Maintenance Fees	\$38,500
Inmate Processing Fee	\$5,000
Commonwealth's Attorney Fees	\$2,300
Correction and Detention Charges	\$37,000
Street Signs	\$2,000
Library Fees	\$60,000
Sales of Tax Maps	\$756
Sales of GIS Maps	\$34,000
Sales of Commissioner of Revenue GIS Maps	<u>\$500</u>
Subtotal	\$630,498

Miscellaneous **\$62,440**

Recovered Costs

Other Government Charges	\$10,500
Jail Boarding - Other Governments	\$500
Work Release	\$60,000
Canteen Medical Reimbursement	\$4,500
Home Incarceration Fees	\$12,000
CSA Refunds	<u>\$42,638</u>
Subtotal	\$130,138

Total Local Revenue **\$137,062,166**

STATE REVENUE**Non-Categorical Aid**

ABC Profits	\$27,893
Wine & Spirits Tax	\$29,237
Rolling Stock Tax	\$60,478
Mobile Home Titling Tax	\$57,119
Rental Car Tax	\$14,672
State Personal Property Tax Relief	\$13,659,496
E-911 Wireless Program	<u>\$93,677</u>
Subtotal	\$13,942,572

Categorical Aid**Shared Expenses**

Commonwealth's Attorney	\$470,388
Sheriff	\$3,574,551
Commissioner of the Revenue	\$206,587
Treasurer	\$207,569
Registrar	\$60,122
Clerk of the Court	\$451,583
Adult Confinement - Detention	<u>\$300,000</u>
Subtotal	\$5,270,800

Welfare

Social Services	\$992,689
Comprehensive Services Act	<u>\$1,260,526</u>
Subtotal	\$2,253,215

Other Categorical Aid

Recordation Tax	\$450,000
Library Aid	\$196,754
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$185,000
Comprehensive Community Corrections	\$242,254
VA Juvenile Community Crime Control	\$51,478
Armory	\$16,439
Miscellaneous	<u>\$15,000</u>
Subtotal	\$1,186,925
Possible State Reduction	(\$486,000)
Total State Revenue	\$22,167,512

FEDERAL REVENUE**Categorical Aid**

Welfare Administration	<u>\$2,360,906</u>
Subtotal	\$2,360,906

Total Federal Revenue	\$2,360,906
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Intergovernmental	\$644,838
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Total General Fund	\$162,235,422
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Other Funds

School Division Fund	\$141,051,084
School Textbook Fund	\$750,000
School Cafeteria Fund	\$4,529,547
Internal Services - Fleet Maintenance	\$3,205,178
Conservation Easement Fund	\$1,349,667
Fire and Rescue Fund	\$4,637,445
Affordable Housing Fund	\$230,860
Capital Improvements Fund	\$410,000
Airport Enterprise Fund	\$954,835
Environmental Services	<u>\$6,764,875</u>
Total Other Funds	\$163,883,491

TOTAL ALL FUNDS	\$326,118,913
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<i>Less Local Support</i>	<i>(\$98,726,897)</i>
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TOTAL COUNTY REVENUE	\$227,392,016
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