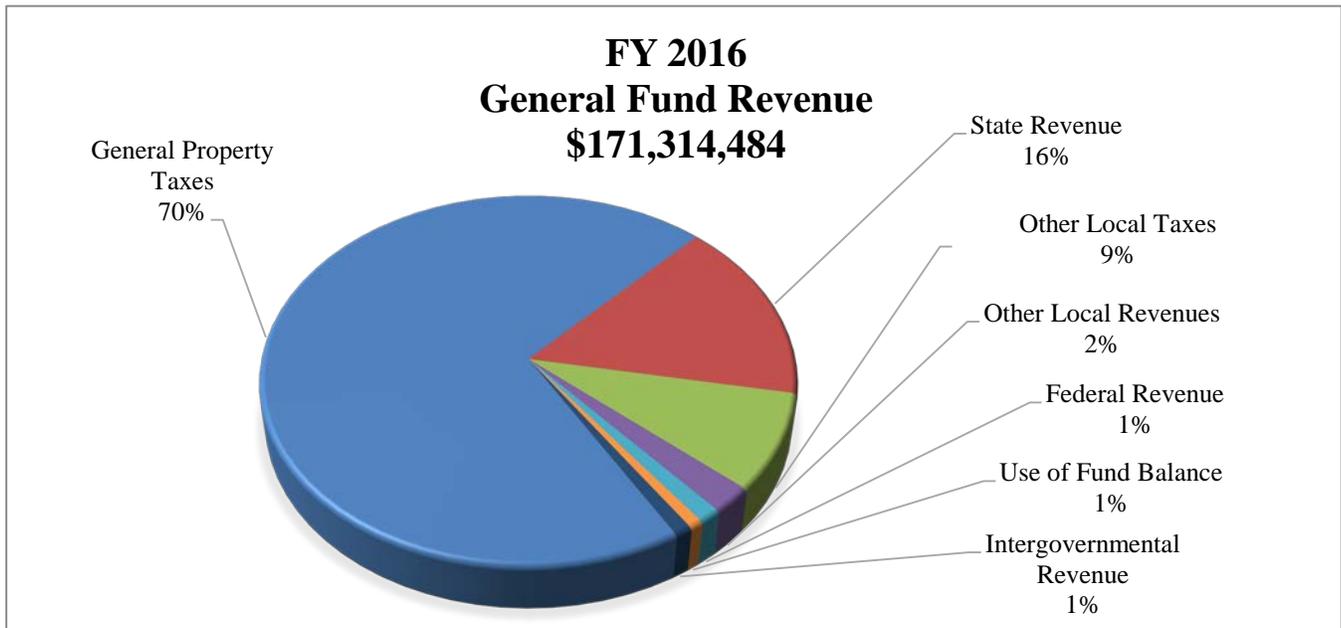


General Fund Revenue Summary

The FY 2016 Adopted General Fund Budget includes \$171,314,484 in revenue, an increase of \$3,744,969 (2.2%) from the FY 2015 Adopted Budget. Overall, the majority of increases within the FY 2016 General Fund revenue budget are related to local revenues including property taxes, other local taxes, and revenues generated through permits, fees, and licenses. The FY 2016 Adopted Budget includes an increase of \$0.007 in the general real estate tax rate, as anticipated as part of the two-year budget and draft FY 2016 budget, for an overall real estate tax rate of \$0.999. This increase was necessary to fund projected increases in fixed and mandated costs, while maintaining all other tax rates at their current level. The following is an overview of General Fund revenue by source category including local revenue, state revenue, federal revenue, and intergovernmental revenue. In addition, this section provides detailed analysis of the various sources of revenue within the local, state, federal, and intergovernmental revenue categories.



Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Local Revenue					
General Property Taxes	\$ 111,636,774	\$ 115,497,679	\$ 118,040,821	\$ 120,566,027	\$ 2,525,206
Other Local Taxes	13,682,661	14,327,265	14,320,000	14,497,500	177,500
Permits, Fees & Licenses	1,541,522	1,418,325	1,268,195	1,510,679	242,484
Fines and Forfeitures	548,076	499,745	457,850	457,300	(550)
Use of Money & Property	277,321	326,661	346,149	346,149	-
Charges for Services	1,019,807	981,431	1,083,622	1,085,842	2,220
Misc/Recovered Costs	743,354	810,729	542,893	561,038	18,145
Subtotal, Local Revenue:	\$ 129,449,515	\$ 133,861,835	\$ 136,059,530	\$ 139,024,535	\$ 2,965,005
State Revenue:	\$ 25,580,446	\$ 27,002,405	\$ 26,466,822	\$ 27,225,741	\$ 758,919
Federal Revenue:	2,356,493	3,471,985	2,023,401	2,107,391	83,990
Subtotal, State & Federal:	\$ 27,936,939	\$ 30,474,390	\$ 28,490,223	\$ 29,333,132	\$ 842,909
Intergovernmental Revenue:	\$ 1,103,830	\$ 2,006,962	\$ 1,679,324	\$ 1,656,817	\$ (22,507)
Use of Fund Balance:	\$ -	\$ -	\$ 1,340,438	\$ 1,300,000	\$ (40,438)
General Fund Total:	\$ 158,490,284	\$ 166,343,187	\$ 167,569,515	\$ 171,314,484	\$ 3,744,969

General Fund Revenue Summary

Property Tax Rates

Fauquier County's Tax Year runs concurrent with the Calendar Year. Property tax rates are adopted for the current year during the future year's budget process. Property tax rates are levied per \$100 of assessed value. Real property is assessed on a quadrennial basis and personal property tax is assessed on an annual basis. The last County-wide real property reassessment was implemented as part of the FY 2015 Adopted Budget, effective January 1, 2014, with an average residential assessment value of \$321,300.

The FY 2016 Adopted Budget includes an increase of \$0.007 in the general real estate tax rate, from an overall real estate tax of \$0.992 per \$100 of assessed value to \$0.999. The increase primarily funds projected increases in fixed and mandated costs, while maintaining all other tax rates at their current level for Tax Year 2015. The increase in the overall real estate tax rate will increase the average residential tax bill by \$22 to \$3,209 based on the average residential assessment. As part of the FY 2016 budget adoption, the Board of Supervisors also approved exclusions to the Stormwater Management Fee to exempt parcels of land having an assessed value of \$2,500 or less and parcels that have qualified for real estate tax relief for the elderly or permanently and totally disabled.

Tax Year 2013-15 Property Tax Rates			
Description	Tax Year 2013	Tax Year 2014	Tax Year 2015
Overall Real Estate Tax Rate:	\$0.980	\$0.992	\$0.999
Real Estate – General	\$0.929	\$0.941	\$0.948
Real Estate – Fire & Rescue	\$0.045	\$0.045	\$0.045
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Stormwater Management Fee ¹	n/a	\$13.64	\$13.64
Bethel Academy Street Improvement District Levy ²	\$522.06	\$522.06	\$522.06
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000
Mobile Homes	\$0.980	\$0.992	\$0.999
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft ³	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

¹The Stormwater Management Fee is a countywide special assessment, on a per parcel basis with the exception of any parcels excluded by act of the Board of Supervisors.

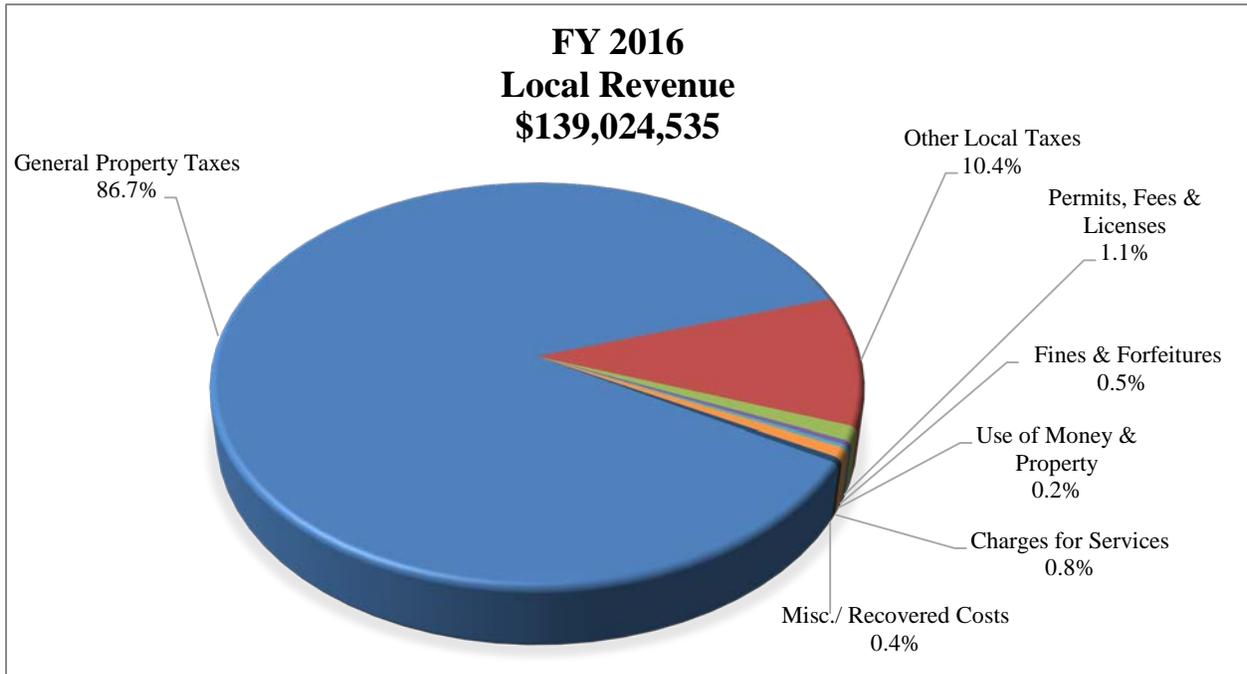
²The Bethel Academy levy consists of a special assessment on lots located within the special tax district.

³Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

General Fund Revenue Summary

Local Revenue

The FY 2016 Adopted Budget includes \$139,024,535 in local revenue, or 81% of all General Fund revenue, an increase of \$2,965,005 from the FY 2015 Adopted Budget. Local revenue includes general property taxes; other local taxes; permits, fines, and licenses; fines and forfeitures; use of money and property; charges for services; and miscellaneous revenues and recovered costs.



General Property Taxes

The FY 2016 Adopted Budget includes \$120,566,027 in property tax revenue, an increase of \$2,525,206 from the FY 2015 Adopted Budget. The FY 2016 Adopted Budget includes an increase of \$0.007 in the general fund real estate tax rate to fund projected increases in fixed and mandated costs. Increased real estate tax revenue reflects an anticipated moderate rate of growth in the County's taxable base from new construction and improvements as observed since the stabilization of the housing market. Increases in personal property tax revenue reflects continued growth in new vehicle sales characterized by higher valuations. Decreases in public service real estate tax revenue are a result of lowered real property assessments that are set at the State level by the State Corporation Commission.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Real Estate	\$ 86,431,573	\$ 89,715,558	\$ 91,281,279	\$ 92,972,886	\$ 1,691,607
Public Service	6,521,257	6,031,072	6,303,082	6,069,681	(233,401)
Personal Property	15,797,097	17,054,897	17,583,000	18,650,000	1,067,000
Rollback Taxes	26,322	116,885	30,000	30,000	-
Bethel Academy	58,932	57,487	58,460	58,460	-
Delinquent Real Property	1,309,207	1,112,678	1,300,000	1,300,000	-
Delinquent Public Service	15,093	-	20,000	20,000	-
Delinquent Personal Prop	247,453	122,193	245,000	245,000	-
Penalties	794,278	837,710	800,000	800,000	-
Interest	435,562	449,199	\$420,000	420,000	-
Total:	\$ 111,636,774	\$ 115,497,679	\$ 118,040,821	\$ 120,566,027	\$ 2,525,206

General Fund Revenue Summary

Other Local Taxes

The FY 2016 Adopted Budget includes \$14,497,500 in the other local taxes category. Increased sales tax revenue reflects normalized growth in collections. Sales tax continues to experience positive growth in both monthly and annual collections which have trended slightly higher than projected. Adjustments to recordation revenues are based on current and prior year volume of deeds, offset by higher property values.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Sales Tax (Local)	\$ 7,151,477	\$ 7,558,981	\$ 7,625,000	\$ 8,000,000	\$ 375,000
Utility Tax	1,387,953	1,453,343	1,400,000	1,400,000	-
Utility Consumption Tax	188,692	196,710	190,000	190,000	-
BPOL Tax	1,381,176	1,436,850	1,355,000	1,355,000	-
Auto Decals	1,786,005	1,826,612	1,790,000	1,790,000	-
Bank Stock Tax	125,416	115,785	130,000	130,000	-
Record Tax/Fees (Deeds)	1,544,358	1,487,129	1,700,000	1,500,000	(200,000)
Record Tax/Fees (Wills)	32,344	169,544	40,000	42,500	2,500
Transient Occupancy Tax	85,240	82,311	90,000	90,000	-
Total:	\$ 13,682,661	\$ 14,327,265	\$ 14,320,000	\$ 14,497,500	\$ 177,500

Permits, Fees & Licenses

The FY 2016 Adopted Budget includes \$1,510,679 in permits, licenses and fees. Increased Community Development fee revenue is based on current and prior years' observed growth in development and permitting activity, as well as fee schedule adjustments approved by the Board of Supervisors in FY 2015. In addition, the budget includes state primary election fees based on the state-level election cycles.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Dog Tags	\$ 34,916	\$ 35,351	\$ 40,000	\$ 35,000	\$ (5,000)
Land Use Fees	418,810	10,573	11,250	11,250	-
Transfer Fees	2,200	2,121	2,500	2,500	-
Concealed Weapon Permits	14,523	11,054	10,000	10,000	-
Police Background Checks	37,680	28,680	20,000	20,000	-
State Primary Fees	-	-	-	10,500	10,500
Community Develop Fees	1,033,393	1,330,546	1,184,445	1,421,429	236,984
Total:	\$ 1,541,522	\$ 1,418,325	\$ 1,268,195	\$ 1,510,679	\$ 242,484

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2016 Adopted Budget includes decreases in zoning violation fines revenue based on current and prior years' collections.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Local Fines	\$ 537,614	\$ 467,737	\$ 450,000	\$ 450,000	\$ -
Court Judgment Proceeds	1,085	1,642	800	800	-
Zoning Violation Fines	900	200	1,050	500	(550)
Sheriff/Seizure Forfeitures	100	22,488	-	-	-
Interest on Local Fines	8,377	7,678	6,000	6,000	-
Total:	\$ 548,076	\$ 499,745	\$ 457,850	\$ 457,300	\$ (550)

General Fund Revenue Summary

Use of Money and Property

Use of money and property consists mainly of interest income received for the County's cash balances. For FY 2016, interest income is anticipated to be relatively flat given the current interest rate environment. Rental revenue for the Hospital Hill property is based on the Social Services department's allowable rate of reimbursement in accordance with the State's biennium budget. The FY 2016 Adopted Budget includes no adjustments in use of money and property.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Interest Income - General Fund	\$ 108,477	\$ 75,324	\$ 125,000	\$ 125,000	\$ -
Gain (Loss) on Investments	(37,420)	27,850	-	-	-
Sale of Equip/Vehicles	5,429	-	-	-	-
Rental of County Property	41,838	42,941	43,760	43,760	-
Rental Health Department	25,700	25,700	25,700	25,700	-
Rental of Armory	15,818	20,500	16,000	16,000	-
Rental Hospital Hill Property	111,479	134,346	135,689	135,689	-
Total:	\$ 277,321	\$ 326,661	\$ 346,149	\$ 346,149	\$ -

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. The FY 2016 Adopted Budget includes the full year implementation of the fire and life safety program and related fee schedule, which offsets the program costs in the Department of Fire, Rescue, and Emergency Management operating budget. Excess and remote access clerk fees and library fees are adjusted downward given prior and current years' collection activity.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Excess Fees	\$ 103,479	\$ 65,632	\$ 110,000	\$ 80,000	\$ (30,000)
Remote Access Clerk Fee	5,421	9,402	20,000	10,000	(10,000)
Sheriff Fees	3,742	3,742	3,742	3,742	-
Law Library Fees	11,462	11,614	11,500	11,750	250
Local Cost	36,289	26,403	40,000	40,000	-
Detention Fee	3,301	3,966	4,500	4,500	-
Inmate Processing Fee	10,894	11,126	10,000	10,000	-
Commonwealth's Atty Fees	5,735	6,441	6,000	6,000	-
County Attorney Fees	43,106	49,868	8,000	8,000	-
Corr. & Detention Charges	60,027	59,859	53,000	53,000	-
Street Signs	1,393	2,448	900	995	95
Fingerprinting Fees	7,187	6,240	9,000	9,000	-
Fire Marshal Fees	-	-	66,800	109,275	42,475
Inmate DNA	729	947	500	900	400
Courtroom Security	167,181	165,059	165,000	165,000	-
Parks & Recreation	474,579	471,580	488,680	488,680	-
Library Fees	76,664	76,004	78,000	77,000	(1,000)
Sales of GIS Maps	8,618	11,100	8,000	8,000	-
Total:	\$ 1,019,807	\$ 981,431	\$ 1,083,622	\$ 1,085,842	\$ 2,220

General Fund Revenue Summary

Miscellaneous Revenue & Recovered Costs

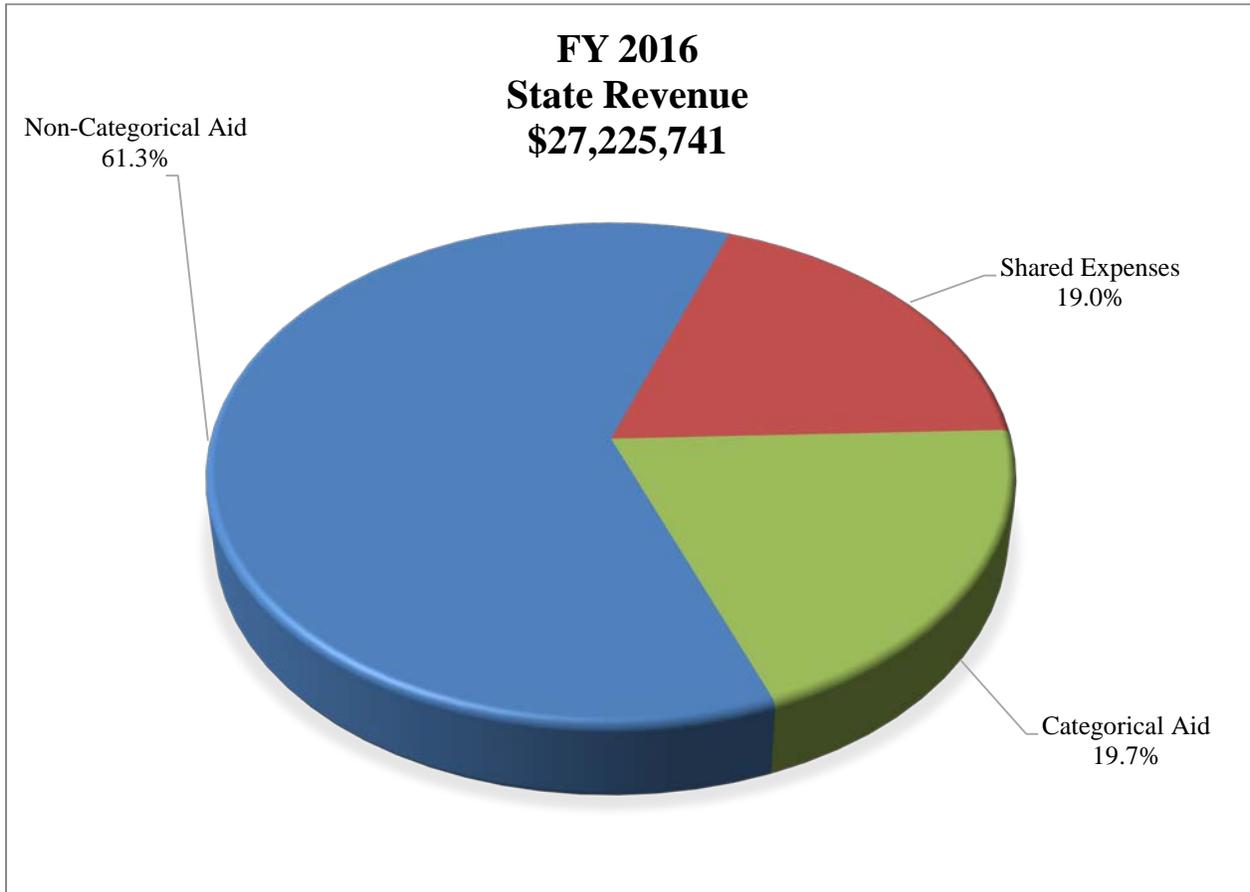
Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County. Decreases in Human Resources background checks revenue is based on prior and current years' activity. Town election reimbursements are collected by the County Registrar related to elections held by the incorporated towns within the County based on those election cycles. Adjustments to miscellaneous revenue is based on prior and current years' activity and trends.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Miscellaneous Donations	\$ 4,224	\$ 15,184	\$ 1,500	\$ 1,500	\$ -
Admin Fees - Debt Set-Off	70,460	67,922	70,000	70,000	-
Lien Fees - Treasurer	36,334	45,606	41,100	41,100	-
Lien Fees - County Attorney	2,730	4,735	2,000	2,000	-
Comm Atty Collection Fees	130,372	153,561	117,000	117,000	-
Circuit Court Collections	636	961	1,000	1,000	-
Gen. District Court Collections	3,235	3,475	3,500	3,500	-
J&DR Court Collections	161	287	250	250	-
HR Background Checks	20,672	22,957	40,000	25,000	(15,000)
Wellness Dollars	15,000	25,000	25,000	25,000	-
HR Miscellaneous Revenue	22,916	33,290	15,681	15,681	-
Town Election Reimb	-	4,203	-	13,000	13,000
Town Code Red Reimb	5,000	5,000	5,000	5,000	-
Insurance Recoveries	29,712	25,745	-	-	-
Miscellaneous Revenue	70,979	80,677	60,000	80,145	20,145
Canteen Medical Reimb.	5,253	4,989	6,500	6,500	-
Process and Service Fees	1,606	2,395	-	-	-
Home Incarceration Fees	29,261	22,518	22,000	22,000	-
Jail Boarding - Other Gov	-	-	-	-	-
Other Government Charges	10,500	10,500	10,500	10,500	-
Work Release	67,184	60,408	65,000	65,000	-
CSA Refunds	47,928	164,911	10,000	10,000	-
Warr Comm Ctr Recovered Costs	19,905	21,639	19,000	19,000	-
Radio Reimb - Culpeper/Rapp	28,335	28,280	25,862	25,862	-
Misc Recoveries	120,951	6,486	2,000	2,000	-
Total:	\$ 743,354	\$ 810,729	\$ 542,893	\$ 561,038	\$ 18,145

General Fund Revenue Summary

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses or funding for particular government offices statutorily funded in part by the state, and categorical aid. The FY 2016 Adopted Budget includes \$27,225,741 in state revenue, or 15.9% of total General Fund revenue.



Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas and utilized for general County funding. Communications tax revenue is adjusted downward given the collection trends over the past two prior fiscal years and current year.

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Rolling Stock Tax	\$ 88,312	\$ 92,547	\$ 93,000	\$ 93,000	\$ -
Mobile Home Titling Tax	21,308	27,198	20,000	20,000	-
-Rental Car Tax	15,410	12,343	10,000	10,000	-
Personal Property Tax Relief	13,657,509	13,657,536	13,657,510	13,657,510	-
Communication Tax	2,962,565	2,912,157	3,000,000	2,900,000	(100,000)
Pari-mutuel Wagering Tax	238	510	-	-	-
Total:	\$ 16,745,342	\$ 16,702,291	\$ 16,780,510	\$ 16,680,510	\$ (100,000)

General Fund Revenue Summary

Shared Expenses

Shared expenses represent funding for state-supported local departments including Constitutional Officers and their departments, and the department that oversees election services in the County. The FY 2016 Adopted Budget incorporates increases in Compensation Board funding, supporting Constitutional offices as approved in the State's budget during the 2015 session of the General Assembly. The Constitutional offices have agreed to follow the compensation plan of the County which affords these offices funding for supplemental salary amounts and funding for staff positions in excess of approved Compensation Board funding. Accordingly, any additional revenue received from the State offsets existing costs for these offices. Adjustments in revenue for the Clerk of the Court reflect decreased available formulary funding from the State's Technology Trust Fund (TTF).

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Commonwealth's Attorney	\$ 442,287	\$ 471,601	\$ 480,604	\$ 489,502	\$ 8,898
Sheriff	3,359,489	3,468,265	3,465,620	3,590,980	125,360
Commissioner of the Revenue	169,811	177,479	176,444	181,315	4,871
Treasurer	142,630	143,721	148,699	150,344	1,645
Registrar	57,239	46,533	64,111	64,111	-
Clerk of the Court	453,047	466,145	484,991	469,924	(15,067)
Adult Confinement – Detention	197,520	199,740	225,000	225,000	-
Total:	\$ 4,822,023	\$ 4,973,484	\$ 5,045,469	\$ 5,171,176	\$ 125,707

General Fund Revenue Summary

Categorical Aid

Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services, and the State-mandated Comprehensive Services Act for At-Risk Youth (CSA) program. State disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia and as funded in the State's biennial budget. Also included is funding for the County's library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. The FY 2016 Adopted Budget includes increased CSA revenue which offsets the State matching component of increased CSA program expenses included in the Department of Social Services budget, given increased caseloads, particularly in the areas of day placements and therapeutic foster care services. Increases in revenue for the Department of Social Services operation is based on additional State funding allocated for increased salary expenses. As well, Armory recovery cost reimbursement increases are based on an updated memorandum of understanding which adjusted the State's funding formula for support services provided by the County.

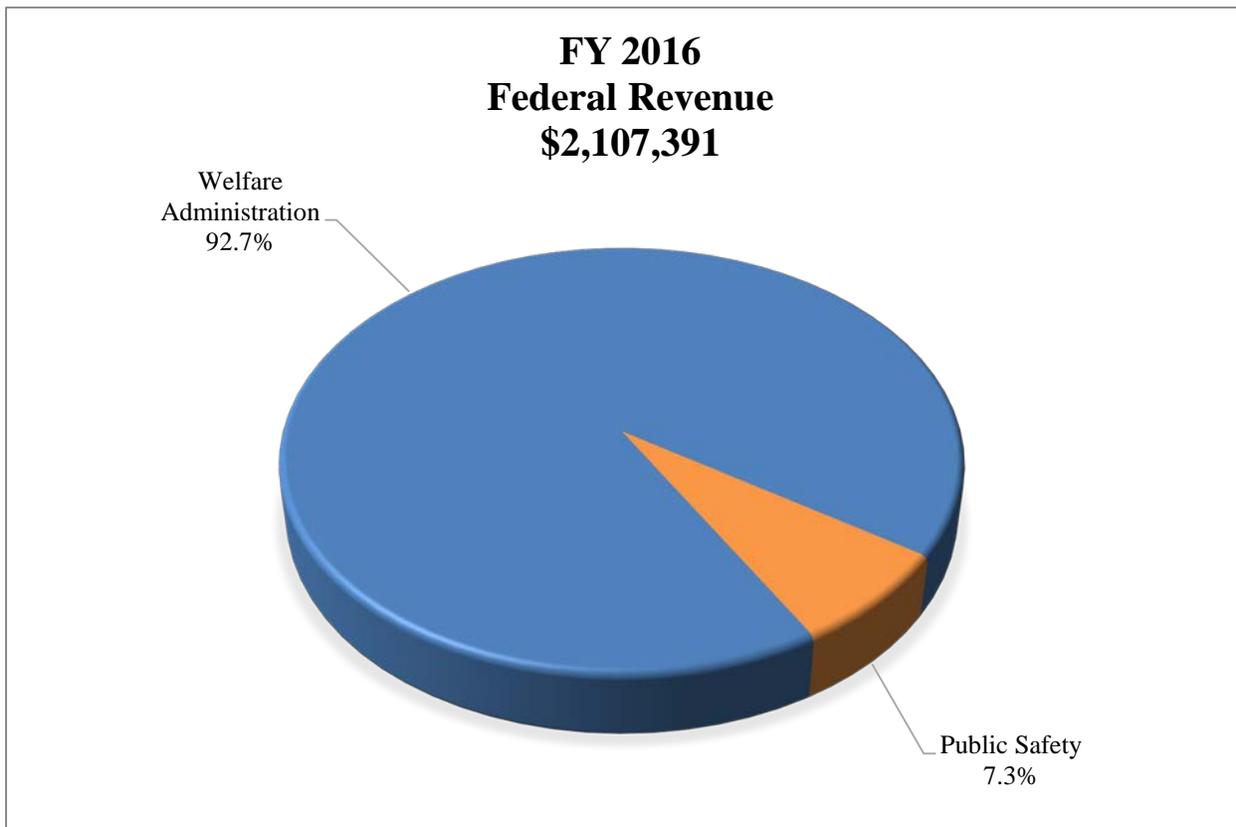
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Social Services	\$ 1,131,308	\$ 1,429,734	\$ 1,343,256	\$ 1,434,131	\$ 90,875
Comprehensive Services Act	1,822,156	2,342,040	1,913,225	2,539,475	626,250
Welfare to Work	6,982	17,370	-	-	-
Bright Stars Initiative	54,000	54,000	54,000	54,000	-
Recordation Tax	421,431	458,622	450,000	450,000	-
Jury Duty Reimbursement	28,723	16,889	30,000	30,000	-
Adult Court Services – Pretrial	239,514	240,602	245,414	245,647	233
Community Corrections	256,728	264,094	259,282	259,799	517
Prisoner Transportation	4,631	7,550	15,000	15,000	-
Juv. Comm Crime Control	36,836	36,836	36,836	36,836	-
E-911 Wireless Program	132,625	113,365	108,272	108,272	-
Armory	8,750	8,577	8,750	24,350	15,600
Library Aid	151,041	154,808	154,808	154,545	(263)
Commissioner of the Arts	5,000	5,000	5,000	5,000	-
Virginia Tourism Corp Grant	2,868	-	-	-	-
Miscellaneous	57,567	177,143	17,000	17,000	-
Total:	\$ 4,360,160	\$ 5,326,630	\$ 4,640,843	\$ 5,374,055	\$ 733,212

General Fund Revenue Summary

Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various supplemental grant awards.

The FY 2016 Adopted Budget includes increases in welfare administration revenue based on an increased state reimbursement rate for the federal funding formula. Increases in public safety funding is related to Federal pass-through grant funding that is allocated on an annual basis by the State, according to a jurisdictional funding formula.



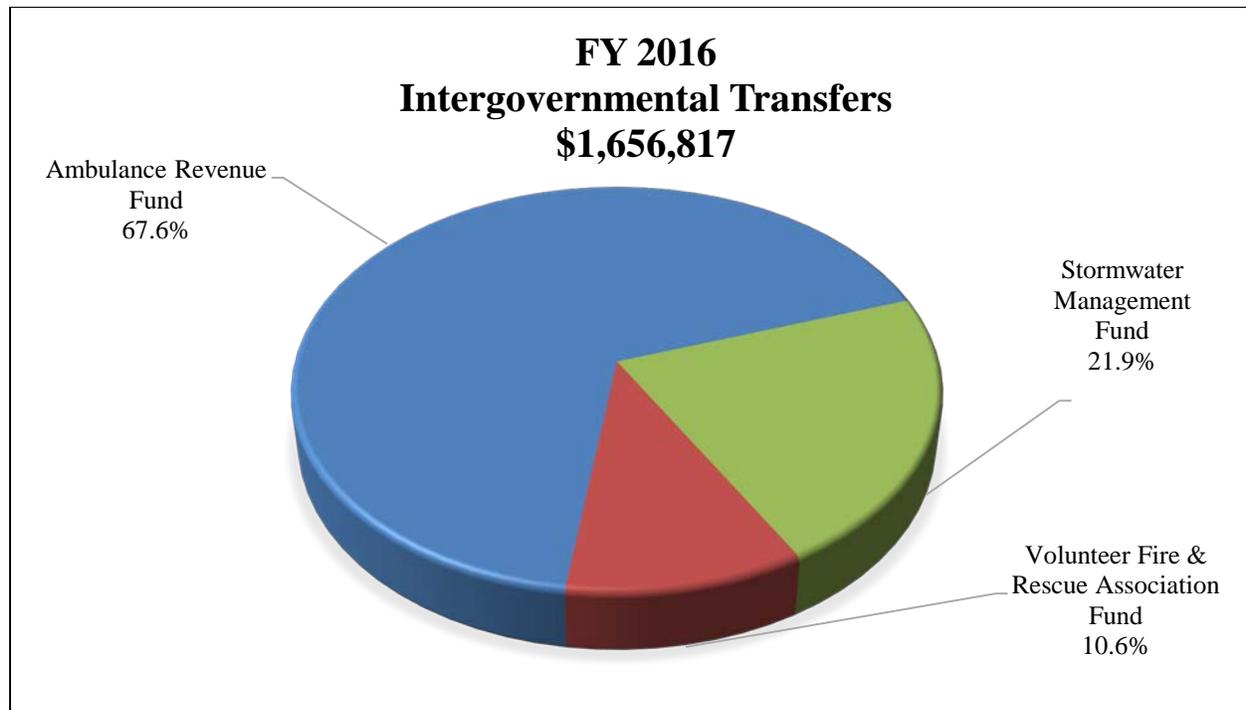
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Welfare Administration	\$ 1,935,956	\$ 2,346,205	\$ 1,873,649	\$ 1,952,585	\$ 78,936
Public Safety	401,878	224,669	149,752	154,806	5,054
Agricultural Development	11,300	1,543	-	-	-
Community Development	7,359	856,978	-	-	-
Miscellaneous	-	42,590	-	-	-
Total:	\$ 2,356,493	\$ 3,471,985	\$ 2,023,401	\$ 2,107,391	\$ 83,990

General Fund Revenue Summary

Intra-Governmental Transfers

The FY 2016 Adopted Budget includes a number of transfers from County special revenue funds to support government operations: transfers from the Volunteer Fire & Rescue Association (VFRA) Fund support career staff operations and management; transfers from the Ambulance Revenue (ARR) Fund supports career emergency services staffing including three 24-hour emergency services units; and transfers from the Stormwater Management Fund support costs to implement the State-mandated program within the Department of Community Development.

The FY 2016 Adopted Budget includes increases in the VFRA transfer amount based on increased salaries and benefit cost for the supported positions. Decreases in the ARR transfer amount reflect the anticipated available revenue from the ambulance billing program, which has limited the fund's ability to fully fund the cost of the 24-hour career staffed units.



Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2015-16 Change
Volunteer Fire & Rescue Assoc. Fund	\$ 155,201	\$ 166,619	\$ 173,617	\$ 175,038	\$ 1,421
Ambulance Revenue Fund	948,629	1,110,409	1,143,136	1,119,208	(23,928)
Stormwater Management Fund	-	-	362,571	362,571	-
Capital Improvement Fund	-	729,934	-	-	-
Total:	\$ 1,103,830	\$ 2,006,962	\$ 1,679,324	\$ 1,656,817	\$ (22,507)

