

RESOLUTION

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2016 BUDGET, ADOPT THE TAX RATES FOR CALENDAR YEAR 2015, AND ADOPT THE FISCAL YEAR 2016-2020 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors (the Board of Supervisors or the Board) to approve and control the County's fiscal plan for Fiscal Year (FY) 2016; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2015; and

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

WHEREAS, on January 29, 2015, the County Administrator submitted the proposed FY 2016-2020 CIP to the Board of Supervisors and the Planning Commission; and

WHEREAS, on February 19, 2015, the County Administrator submitted the Proposed FY 2016 Budget and Calendar Year 2015 Tax Rates to the Board of Supervisors; and

WHEREAS, the Planning Commission conducted a work session and held a public hearing on the proposed CIP; and

WHEREAS, the Planning Commission forwarded without recommendation the proposed CIP as proposed by the County Administrator to the Board of Supervisors; and

WHEREAS, the Board of Supervisors' Facilities Planning and Implementation Committee and the full Board of Supervisors conducted three work sessions on the proposed CIP; and

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

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

WHEREAS, on December 12, 2013, the Board of Supervisors appropriated \$402,365 in General Fund prior year fund balance for business incubator costs, for a joint George Mason University-Fauquier County business incubator; and

WHEREAS on June 12, 2014, the Board of Supervisors allocated \$150,000 for site improvements to the New Baltimore Convenience Site based on anticipation of non-renewal of the site lease, which was subsequently renewed after the funding allocation; and

WHEREAS, the Economic Development department has recommended the establishment of an additional business incubator in the Scott and the Marshall Magisterial Districts, with shared staffing, which has initial one-time start-up costs of \$100,000 as well as anticipated allocation(s) from the Vint Hill Economic Authority (VHEDA) and the Fauquier County Economic Development Authority (EDA); and

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

WHEREAS, since the time of the recession County government employees have been tasked with additional duties and increased workload, while restoration of previously eliminated positions have been limited and the establishment of additional staffing has been concentrated in areas of public safety, and these tireless efforts of County employees have allowed the County to absorb numerous cuts in state and federal funding while maintaining essential services; and

WHEREAS, the Board of Supervisors would like to grant a compensation increase to employees of Fauquier County; now therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 19th day of March 2015, that the following tax rates for Calendar Year 2015 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That the FY 2016-2020 Capital Improvement Program as amended by Board of Supervisors be, and is hereby, adopted; and, be it

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

RESOLVED FURTHER, That the following budgets totaling \$297,100,358 be, and are hereby, approved effective July 1, 2015, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall Operating Fund budget of \$131,650,234 shall not exceed \$82,098,708 of local funds; and, be it

RESOLVED FURTHER, That the Board of Supervisors does hereby grant a salary increase of two-percent be given effective the first full pay period of FY 2016 to all full-time permanent and part-time permanent employees of the Fauquier County Government who are actively employed as of the day of this Resolution, and are still actively employed as of the beginning date of the first pay cycle of FY 2016; and be it

RESOLVED FURTHER, That all outstanding encumbrances as of June 30, 2015, are hereby re-appropriated to the 2015-16 fiscal year to the same department or account for which they are encumbered in the 2014-15 fiscal year, as approved by the County Administrator or his designee; and, be it

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

RESOLVED FURTHER, That appropriations designated for capital projects and asset replacement projects that are unexpended as of June 30, 2015, are hereby re-appropriated to the 2015-16 fiscal year to the same projects; and, be it

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

RESOLVED FURTHER, That all outstanding encumbrances and unencumbered appropriations in the General Fund associated with the business incubator as of June 30, 2015, are hereby re-appropriated to the 2015-16 fiscal year; and be it

RESOLVED FURTHER, That \$100,000 from the New Baltimore Convenience Site improvement project be re-allocated to the Vint Hill/Marshall business incubator project; and be it

RESOLVED FURTHER, That the FY 2015 fund balance of the Conservation Easement Service District Fund is hereby re-appropriated to the same fund for the 2015-16 fiscal year; and be it

RESOLVED FURTHER, That the approval by the Board of Supervisors of any grant funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2015, are hereby re-appropriated to the 2015-16 fiscal year for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining balances back to the funding source; and be it

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

CALENDAR YEAR 2015 COUNTY TAX RATES

REAL ESTATE

General Real Estate \$0.948 per \$100 of assessed valuation

Special District Levy (Countywide)

Fire and Rescue \$0.045 per \$100 of assessed valuation

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

Stormwater Management Fee \$13.64 per parcel

Special District Levy (District Only)

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

Bethel Academy Street Improvement District \$522.06 per lot

PERSONAL PROPERTY

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

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

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

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

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

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

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

Aircraft¹ \$0.001 per \$100 of assessed valuation

Mobile Homes \$0.999 per \$100 of assessed valuation

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

FY 2016 Expenditures

Fund/Department	Amount
General Government	
Board of Supervisors	\$277,641
Commissioner of the Revenue	\$1,405,845
County Administration	\$719,620
County Attorney	\$678,226
Finance	\$1,365,848
Geographic Information Systems	\$324,782
Human Resources	\$2,458,335
Independent Auditor	\$198,094
Information Technology	\$3,686,798
Management & Budget	\$412,610
Registrar	\$416,407
<u>Treasurer</u>	<u>\$1,181,324</u>
Subtotal General Government	\$13,125,530
Judicial Administration	
Adult Court Services	\$959,758
Circuit Court	\$146,398
Clerk of the Circuit Court	\$1,220,702
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$1,417,551
General District Court	\$32,700
Juvenile and Domestic Relations Court	\$17,726
<u>Magistrates</u>	<u>\$87,773</u>
Subtotal Judicial Administration	\$3,885,008
Public Safety	
Fire, Rescue and Emergency Management	\$6,843,614
Juvenile Detention and Probation	\$309,457
<u>Sheriff's Office</u>	<u>\$17,736,923</u>
Subtotal Public Safety	\$24,889,994
Public Works	
Environmental Services - Convenience Sites	\$2,642,431
<u>General Services</u>	<u>\$5,068,059</u>
Subtotal Public Works	\$7,710,490
Health & Welfare	
Community Services Board	\$452,285
Public Health	\$584,328
<u>Social Services/CSA</u>	<u>\$10,089,005</u>
Subtotal Health & Welfare	\$11,125,618
Culture	
Library	\$2,284,462
Lord Fairfax Community College	\$65,012
<u>Parks and Recreation</u>	<u>\$3,690,173</u>
Subtotal Culture	\$6,039,647

Community Development	
Agriculture Development	\$62,643
Community Development	\$3,511,473
Contributions	\$467,630
Cooperative Extension	\$140,467
Economic Development	\$508,161
John Marshall Soil & Water Conservation	\$154,971
<u>Planning Commission & Board of Zoning Appeals</u>	<u>\$149,786</u>
Subtotal Community Development	\$4,995,131

Non-Departmental	
<u>Non-Departmental</u>	<u>\$2,185,699</u>
Subtotal Non-Departmental	\$2,185,699

Transfers	
Affordable Housing Fund	\$201,632
Airport Enterprise Fund	\$16,000
Capital Improvement Fund	\$728,991
County Asset Replacement Fund	\$1,299,000
Debt Service Fund	\$12,540,017
Landfill Enterprise Fund	\$373,019
School Division Operating Fund	\$82,098,708
<u>Utility Fund</u>	<u>\$100,000</u>
Subtotal Transfers	\$97,357,367

Total General Fund	\$171,314,484
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Other Funds	
Affordable Housing Fund	\$201,632
Airport Enterprise Fund	\$798,992
Ambulance Revenue Recovery Fund	\$1,611,964
Capital Improvement Fund	\$19,398,500
Conservation Easement Service District Fund	\$826,222
County Asset Replacement Fund	\$1,481,416
Debt Service Fund	\$13,453,729
Fleet Maintenance Fund	\$3,859,054
Health Insurance Fund	\$28,677,607
Landfill Enterprise Fund	\$5,588,287
Volunteer Fire & Rescue Levy Fund	\$5,055,317
School Division Operating Fund	\$131,650,234
School Nutrition Fund	\$5,440,546
School Textbook Fund	\$1,059,918
School Asset Replacement Fund	\$2,798,655
<u>Regional Governor's School Fund</u>	<u>\$1,141,168</u>
Total Other Funds	\$223,043,241

Subtotal All Funds	\$394,357,725
Less Transfers	<u>(\$97,257,367)</u>
Total Appropriations:	\$297,100,358

FY 2016 Revenue

Source	Amount
LOCAL REVENUE	
General Property Tax	
Real Estate	\$92,972,886
Public Service	\$6,069,681
Personal Property	\$18,650,000
Rollback Taxes	\$30,000
Bethel Academy	\$58,460
Delinquent Real Property	\$1,300,000
Delinquent Public Service	\$20,000
Delinquent Personal Property	\$245,000
Penalties	\$800,000
<u>Interest</u>	<u>\$420,000</u>
Total General Property Tax	\$120,566,027
Other Local Taxes	
Sales Tax (Local)	\$8,000,000
Utility Tax	\$1,400,000
Utility Consumption Tax	\$190,000
BPOL Tax	\$1,355,000
Auto Decals	\$1,790,000
Bank Stock Tax	\$130,000
Recording Tax & Fees (Deeds)	\$1,500,000
Recording Tax & Fees (Wills)	\$42,500
<u>Transient Occupancy Tax</u>	<u>\$90,000</u>
Total Other Local Taxes	\$14,497,500
Permit, Fees, and Licenses	
Dog Tags	\$35,000
Land Use Fees	\$11,250
Transfer Fees	\$2,500
Concealed Weapon Permits	\$10,000
Police Background Checks	\$20,000
State Primary Fees	\$10,500
<u>Community Development Fees</u>	<u>\$1,421,429</u>
Total Permits, Fees, and Licenses	\$1,510,679
Fines and Forfeitures	
Local Fines	\$450,000
Court Judgment Proceeds	\$800
Zoning Violation Fines	\$500
<u>Interest on Local Fines</u>	<u>\$6,000</u>
Total Fines and Forfeitures	\$457,300
Use of Money and Property	
Interest Income - General Fund	\$125,000
Rental of County Property	\$43,760
Rental Health Department	\$25,700
Rental of Armory	\$16,000
<u>Rental Hospital Hill Property</u>	<u>\$135,689</u>
Total Use of Money and Property	\$346,149

Charges for Services

Excess Fees	\$80,000
Remote Access Clerk Fee	\$10,000
Sheriff Fees	\$3,742
Courtroom Security	\$165,000
Detention Fee	\$4,500
Law Library Fees	\$11,750
Local Cost	\$40,000
Inmate DNA	\$900
Inmate Processing Fee	\$10,000
Commonwealth's Attorney Fees	\$6,000
County Attorney Fees	\$8,000
Correction & Detention Charges	\$53,000
Street Signs	\$995
Fingerprinting Fees	\$9,000
Fire Marshal Fees	\$109,275
Parks & Recreation	\$488,680
Library Fees	\$77,000
<u>Sales of GIS Maps</u>	<u>\$8,000</u>
Total Charge for Services	\$1,085,842

Miscellaneous Revenue & Recovered Costs

Farm Tour Donations	\$1,500
Admin Fees - Debt Set-Off	\$70,000
Lien Fees - Treasurer	\$41,100
Lien Fees - County Attorney	\$2,000
Commonwealth's Attorney Collection Fees	\$117,000
Circuit Court Collection Fees	\$1,000
General District Court Collection Fees	\$3,500
J&DR Court Collection Fees	\$250
HR Background Checks	\$25,000
Wellness Dollars	\$25,000
HR Miscellaneous Revenue	\$15,681
Town Election Reimbursements	\$13,000
Town Code Red Emergency System Recoveries	\$5,000
Miscellaneous Revenue	\$80,145
Other Government Charges	\$10,500
Work Release	\$65,000
Canteen Medical Reimbursements	\$6,500
Home Incarceration Fees	\$22,000
CSA Refunds	\$10,000
Warrenton Community Center Recovered Costs	\$19,000
Radio Reimbursement - Culpeper/Rappahannock	\$25,862
<u>Miscellaneous Recoveries</u>	<u>\$2,000</u>
Total Miscellaneous Revenue & Recovered Costs	\$561,038

Total Local Revenue**\$139,024,535**

STATE REVENUE**Non-Categorical Aid**

Rolling Stock Tax	\$93,000
Mobile Home Titling Tax	\$20,000
Rental Car Tax	\$10,000
Personal Property Tax Relief	\$13,657,510
<u>Communication Tax</u>	<u>\$2,900,000</u>
Total Non-Categorical Aid	\$16,680,510

Shared Expenses

Commonwealth's Attorney	\$489,502
Sheriff	\$3,590,980
Commissioner of the Revenue	\$181,315
Treasurer	\$150,344
Registrar	\$64,111
Clerk of the Court	\$469,924
<u>Adult Confinement – Detention</u>	<u>\$225,000</u>
Total Shared Expenses	\$5,171,176

Categorical Aid

Social Services	\$1,434,131
Comprehensive Services Act	\$2,539,475
Bright Stars Initiative	\$54,000
Recordation Tax	\$450,000
Library Aid	\$154,545
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$30,000
Adult Court Services – Pretrial	\$245,647
Community Corrections	\$259,799
Juv. Community Crime Control	\$36,836
E-911 Wireless Program	\$108,272
Prisoner Transportation	\$15,000
Armory	\$24,350
<u>Miscellaneous</u>	<u>\$17,000</u>
Total Categorical Aid	\$5,374,055

Total State Revenue **\$27,225,741**

FEDERAL REVENUE

Welfare Administration	\$1,952,585
<u>Public Safety</u>	<u>\$154,806</u>
Total Federal Revenue	\$2,107,391

INTERGOVERNMENTAL

Volunteer Fire & Rescue Levy Fund	\$175,038
Ambulance Revenue Recovery Fund	\$1,119,208
<u>Stormwater Management Fund</u>	<u>\$362,571</u>
Total Intergovernmental	\$1,656,817

Use of Fund Balance **\$1,300,000**

Total General Fund **\$171,314,484**

OTHER FUNDS

Affordable Housing Fund	\$201,632
Airport Enterprise Fund	\$798,992
Ambulance Revenue Recovery Fund	\$1,611,964
Capital Improvement Fund	\$19,398,500
Conservation Easement Service District Fund	\$826,222
County Asset Replacement Fund	\$1,481,416
Debt Service Fund	\$13,453,729
Fleet Maintenance Fund	\$3,859,054
Health Insurance Fund	\$28,677,607
Landfill Enterprise Fund	\$5,588,287
Volunteer Fire & Rescue Levy Fund	\$5,055,317
School Division Operating Fund	\$131,650,234
School Nutrition Fund	\$5,440,546
School Textbook Fund	\$1,059,918
School Asset Replacement Fund	\$2,798,655
<u>Regional Governor's School Fund</u>	<u>\$1,141,168</u>
Total Other Funds	\$223,043,241

Total All Funds	\$394,357,725
<u>Less Local Support</u>	<u>(\$97,257,367)</u>
Total Revenue	\$297,100,358

FY 2016 Adopted Expenditures by Fund

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY2015-16</u>	<u>FY 2015-16</u>
<u>General Fund</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Government	\$ 12,813,719	\$ 13,125,530	\$ 311,811	2.43%
Judicial Administration	3,803,688	3,885,008	81,320	2.14%
Public Safety	25,036,519	24,889,994	(146,525)	-0.59%
Public Works	7,715,415	7,710,490	(4,925)	-0.06%
Health & Welfare	10,061,925	11,125,618	1,063,693	10.57%
Culture	5,941,534	6,039,647	98,113	1.65%
Community Development	5,053,433	4,995,131	(58,302)	-1.15%
Non-Departmental	1,250,883	2,185,699	934,816	74.73%
<i>Local Transfers</i>				
Affordable Housing Fund	201,632	201,632	-	0.00%
Airport Enterprise Fund	16,000	16,000	-	0.00%
Capital Improvement Fund	400,000	728,991	328,991	82.25%
County Asset Replacement Fund	1,333,500	1,299,000	(34,500)	-2.59%
Debt Service Fund	12,674,280	12,540,017	(134,263)	-1.06%
Landfill Enterprise Fund	368,279	373,019	4,740	1.29%
Utility Fund	100,000	100,000	-	0.00%
School Division Operating	80,798,708	82,098,708	1,300,000	1.61%
General Fund Total	\$ 167,569,515	\$ 171,314,484	\$ 3,744,969	2.23%
School Division Funds				
School Division Operating Fund	\$ 129,883,603	\$ 131,650,234	\$ 1,766,631	1.4%
School Nutrition Fund	5,609,088	5,440,546	(168,542)	-3.00%
School Textbook Fund	946,563	1,059,918	113,355	12.0%
School Asset Replacement Fund	2,398,655	2,798,655	400,000	16.7%
Regional Governor's School Fund	1,086,506	1,141,168	54,662	5.03%
School Division Funds Total	\$ 139,924,415	\$ 142,090,521	\$ 2,166,106	1.55%
Affordable Housing Fund	\$ 201,632	\$ 201,632	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,611,846	1,611,964	118	0.0%
Capital Improvement Fund	6,135,500	19,398,500	13,263,000	216.2%
Conservation Easement Service District Fund	817,483	826,222	8,739	1.1%
County Asset Replacement Fund	1,368,500	1,481,416	112,916	8.3%
Debt Service Fund	13,069,144	13,453,729	384,585	2.9%
Fleet Maintenance Fund	3,846,497	3,859,054	12,557	0.3%
Health Insurance Fund	28,044,456	28,677,607	633,151	2.3%
Landfill Enterprise Fund	5,162,479	5,588,287	425,808	8.2%
Volunteer Fire and Rescue Levy Fund	4,986,206	5,055,317	69,111	1.4%
Warrenton-Fauquier Airport Enterprise Fund	798,992	798,992	-	0.0%
Total All Funds	\$ 373,536,665	\$ 394,357,725	\$ 20,821,060	5.57%
Less Transfers	\$ (95,792,399)	\$ (97,257,367)	\$ (1,464,968)	1.53%
Total Appropriations	<u>\$ 277,744,266</u>	<u>\$ 297,100,358</u>	<u>\$ 19,356,092</u>	<u>6.97%</u>

FY 2016 Adopted Revenues by Fund

	FY 2015	FY 2016	FY2015-16	FY 2015-16
<u>General Fund</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Property Taxes	\$ 118,040,821	\$ 120,566,027	\$ 2,525,206	2.1%
Other Local Taxes	14,320,000	14,497,500	177,500	1.24%
Permits, Fees & Licenses	1,268,195	1,510,679	242,484	19.12%
Fines and Forfeitures	457,850	457,300	(550)	-0.12%
Use of Money & Property	346,149	346,149	-	0.00%
Charges for Services	1,083,622	1,085,842	2,220	0.20%
Miscellaneous/Recovered Costs	542,893	561,038	18,145	3.34%
State Revenue	26,466,822	27,225,741	758,919	2.87%
Federal Revenue	2,023,401	2,107,391	83,990	4.15%
Intergovernmental Revenue	1,679,324	1,656,817	(22,507)	-1.34%
Use of Fund Balance	1,340,438	1,300,000	(40,438)	-3.02%
General Fund Total	\$ 167,569,515	\$ 171,314,484	\$ 3,744,969	2.23%
<u>School Division Funds</u>				
School Division Operating Fund	\$ 129,883,603	\$ 131,650,234	\$ 1,766,631	1.4%
School Nutrition Fund	5,609,088	5,440,546	(168,542)	-3.00%
School Textbook Fund	946,563	1,059,918	113,355	12.0%
School Asset Replacement Fund	2,398,655	2,798,655	400,000	16.7%
Regional Governor's School Fund	1,086,506	1,141,168	54,662	5.03%
School Division Funds Total	\$ 139,924,415	\$ 142,090,521	\$ 2,166,106	1.55%
Affordable Housing Fund	\$ 201,632	\$ 201,632	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,611,846	1,611,964	118	0.0%
Capital Improvement Fund	6,135,500	19,398,500	13,263,000	216.2%
Conservation Easement Service District Fund	817,483	826,222	8,739	1.1%
County Asset Replacement Fund	1,368,500	1,481,416	112,916	8.3%
Debt Service Fund	13,069,144	13,453,729	384,585	2.9%
Fleet Maintenance Fund	3,846,497	3,859,054	12,557	0.3%
Health Insurance Fund	28,044,456	28,677,607	633,151	2.3%
Landfill Enterprise Fund	5,162,479	5,588,287	425,808	8.2%
Volunteer Fire and Rescue Levy Fund	4,986,206	5,055,317	69,111	1.4%
Warrenton-Fauquier Airport Enterprise Fund	798,992	798,992	-	0.0%
Total All Funds	\$ 373,536,665	\$ 394,357,725	\$ 20,821,060	5.57%
Less Transfers	(95,792,399)	(97,257,367)	(1,464,968)	1.53%
Total Appropriations	<u>277,744,266</u>	<u>297,100,358</u>	<u>19,356,092</u>	<u>6.97%</u>