

# General Government

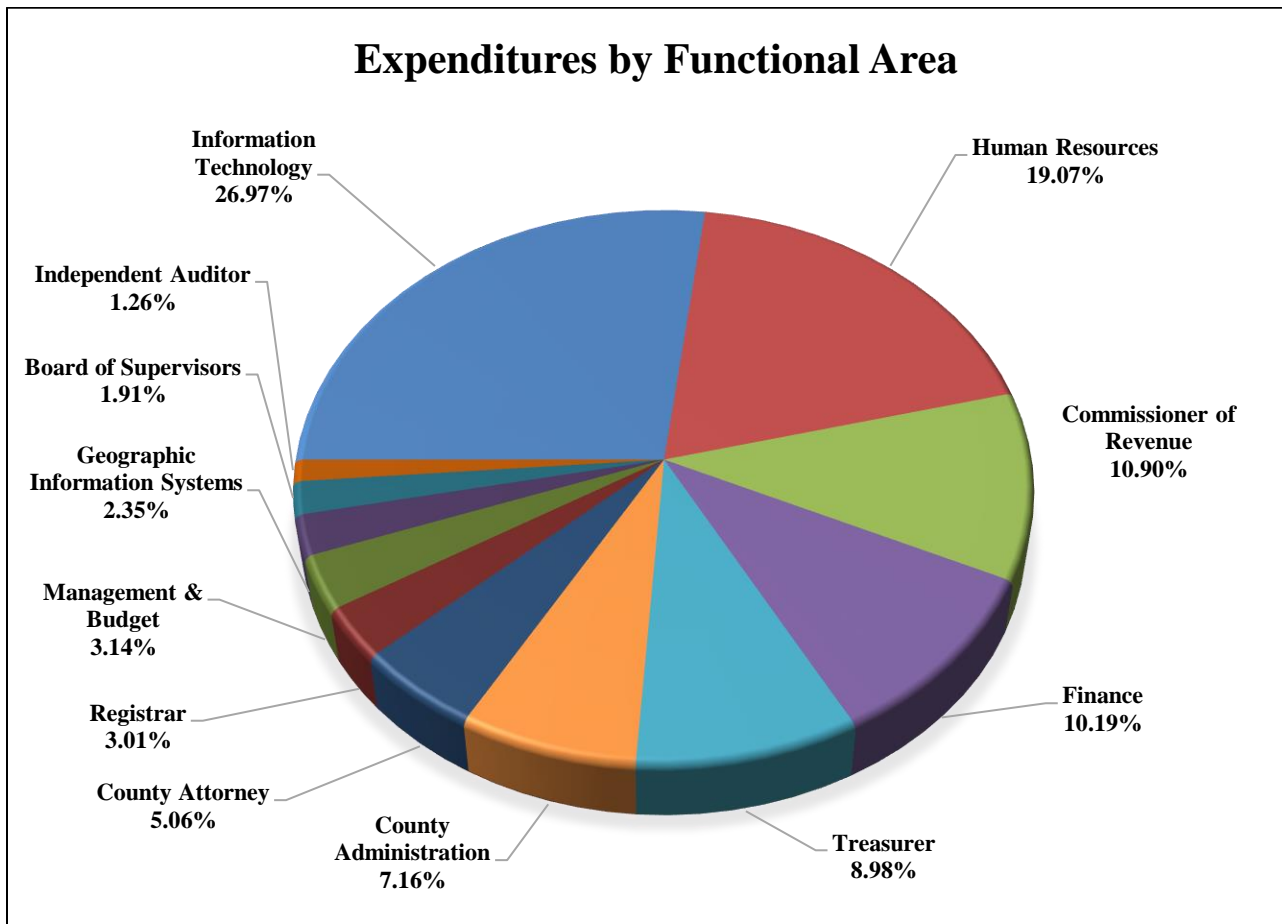
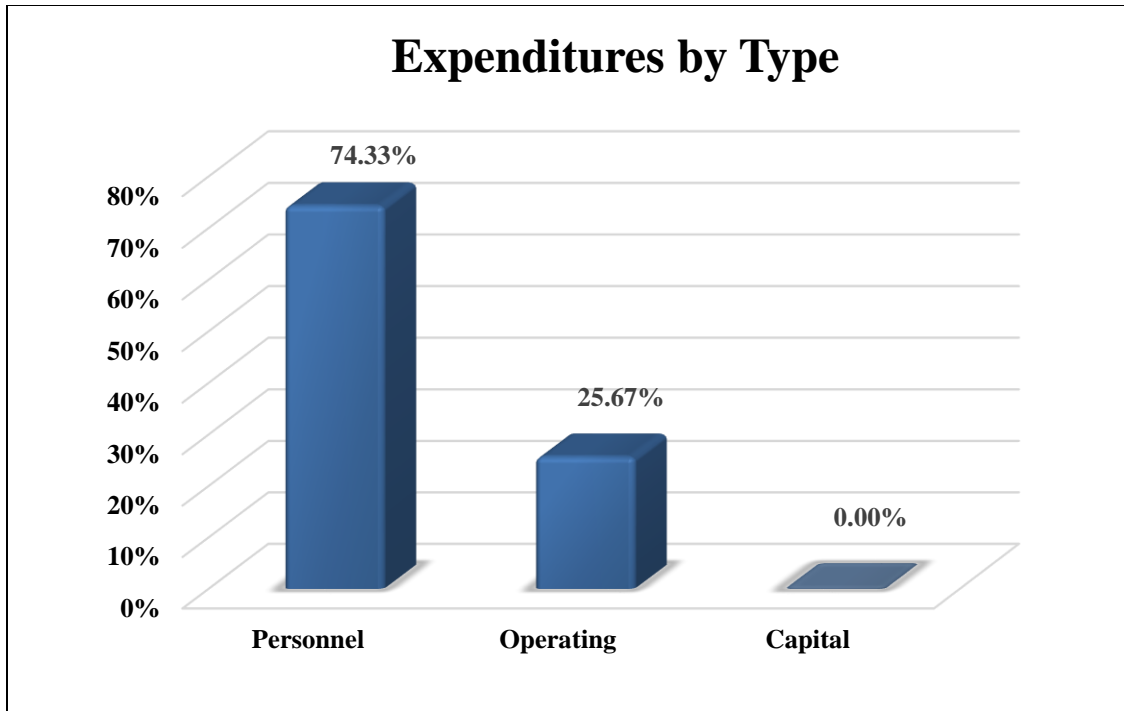
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Board of Supervisors	\$ 276,928
Commissioner of Revenue	1,577,042
County Administration	1,035,883
County Attorney	731,629
Finance	1,473,471
Geographic Information Systems	340,007
Human Resources	2,758,484
Independent Auditor	181,610
Information Technology	3,900,554
Management & Budget	454,031
Registrar	434,945
<u>Treasurer</u>	<u>1,299,161</u>
<b>Total</b>	<b>\$ 14,463,745</b>



**Warren Green Building  
Warrenton, Virginia**

# General Government

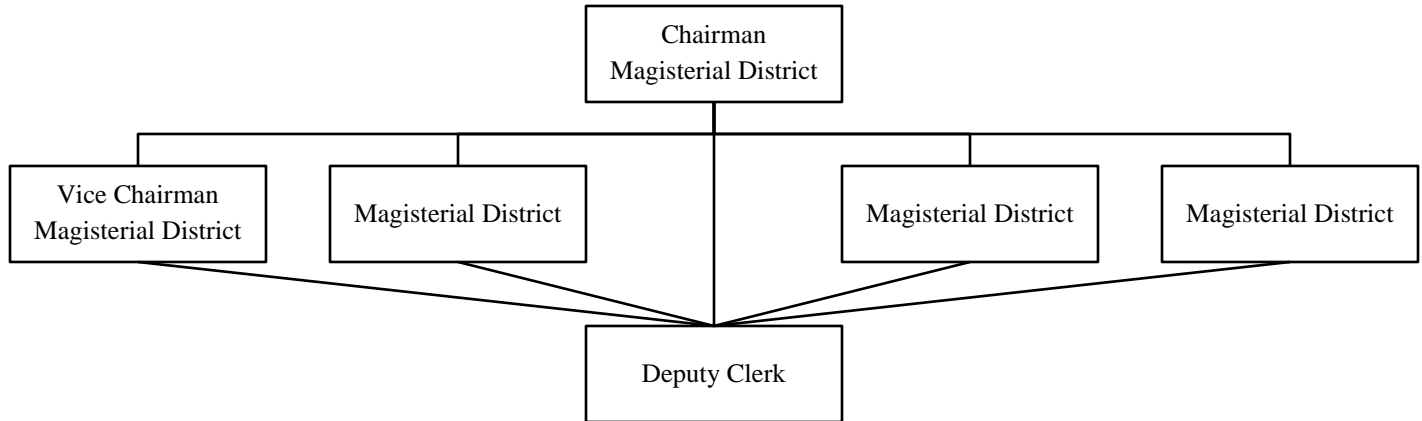


# Board of Supervisors

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## ORGANIZATIONAL PURPOSE:

The Fauquier County Board of Supervisors, elected by the people, serves by law as the governing body of the County. The Board sets goals and objectives; establishes priorities for County programs and services; establishes County legislative and administrative policies through the adoption of ordinances and resolutions; appoints the County Administrator, County Attorney, and members of various boards and commissions; adopts the annual budget; appropriates funds; and, sets tax rates.



## GOALS:

- Enable County government to transact business expeditiously and efficiently.
- Protect the rights of every citizen.
- Preserve the physical beauty, heritage, and environmental integrity of the County.
- Plan and implement programs to ensure population growth and development are positive contributions to the general welfare of the community.
- Protect and promote the health, safety, welfare, and quality of life of County residents.
- Promote the interests of Fauquier County at the regional, State, and Federal levels.

## KEY PROJECTS FOR FY 2018:

- The Board of Supervisors will review and revise its legislative program to include additional priorities for consideration in the Virginia Association of Counties (VACo) Legislative Program as part of its calendar year 2017 package for the General Assembly.

# Board of Supervisors

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$174,467	\$177,371	\$174,746	\$176,710
Operating	\$86,322	\$99,036	\$100,218	\$100,218
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$260,789</b>	<b>\$276,407</b>	<b>\$274,964</b>	<b>\$276,928</b>
Revenue	\$0	\$0	\$0	\$0
<b>Net Local Revenue</b>	<b>\$260,789</b>	<b>\$276,407</b>	<b>\$274,964</b>	<b>\$276,928</b>
<b>Full-time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for the Board of Supervisors includes personnel expenditure increases due to rising benefit costs and a mid-FY2017 two-percent cost-of-living adjustment for permanent staff.

**PROGRAM 1: *Board of Supervisors***

As the local governing body, the Board of Supervisors serves to protect the public health, safety, and welfare of the citizens of Fauquier County. The following are examples of routinely scheduled meetings that occur in the normal course of public business. It should be noted that this schedule does not include individual Board members' meetings with a wide array of citizens, staff members, community leaders, and business leaders, attendance at public events, or involvement with civic organizations.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Regularly scheduled public meetings	12	12	12	12
Work Sessions conducted	51	54	51	50
Consent / Regular Agenda items considered	157	174	151	150
Public Hearings conducted	81	61	81	82
Proclamations & Awards presented	34	23	30	30
Citizen appointments made to Committees, Boards & Commissions	16	64	32	33

# Board of Supervisors

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Legislative priorities submitted to the General Assembly	20	18	20	20
Committees, commissions & boards on which BOS members serve	21	19	21	21
Legislative events, annual budget & policy review, special and/or adjourned meetings	15	17	12	13

**OBJECTIVES:**

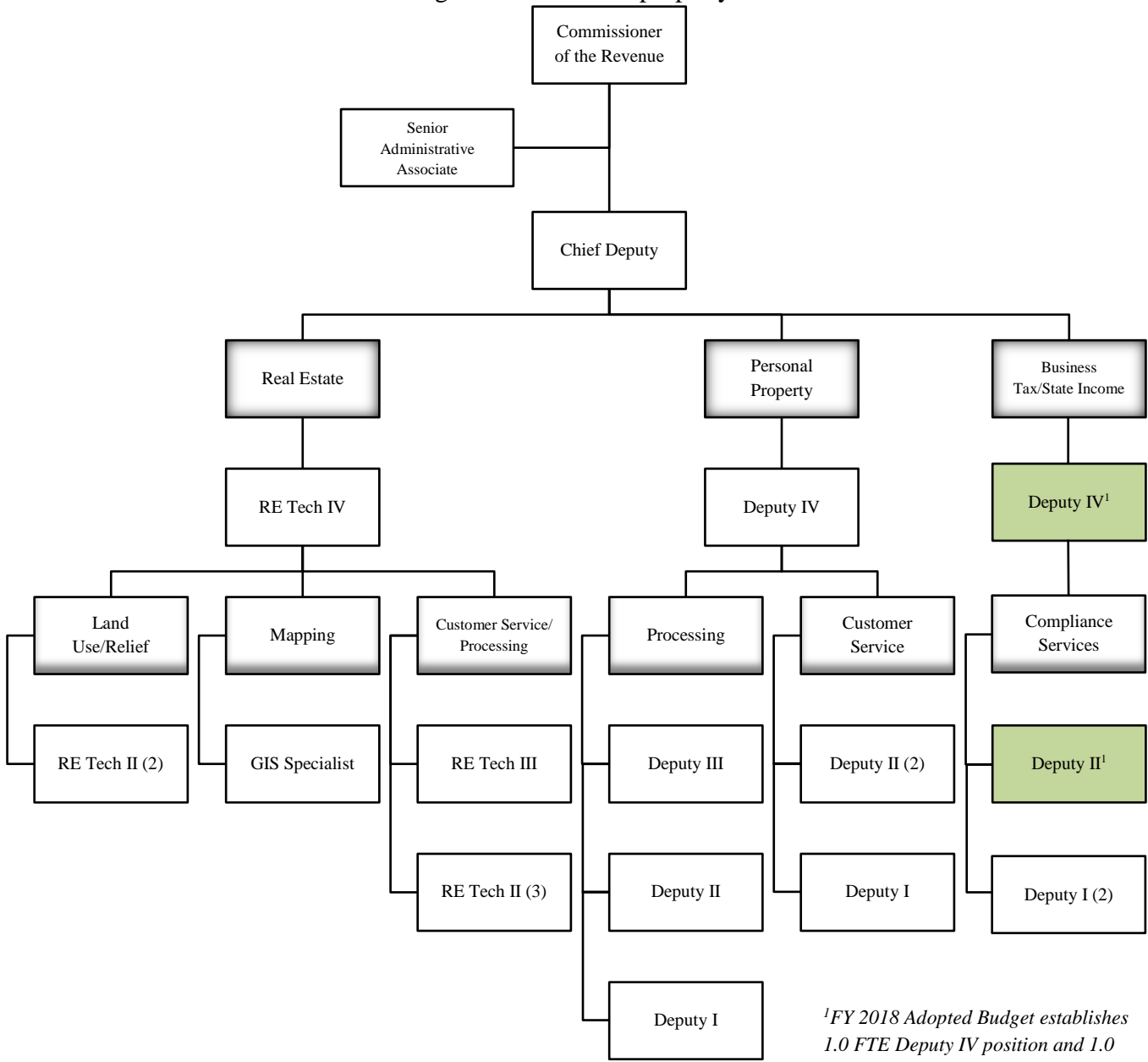
- Maintain compliance with the State and Federally mandated programs and responsibilities.
- Successfully complete projects adopted by resolution as part of its calendar year 2017 legislative package submitted to the General Assembly.
- Ensure Board of Supervisors’ agenda and meeting materials are accessible to the Board members, staff, and the public in accordance with Board by-laws.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Compliance with State and Federally mandated programs and responsibilities	100%	100%	100%	100%
Legislative priorities submitted to the General Assembly prior to the start of the annual session	100%	100%	100%	100%
Agenda and meeting materials are accessible in accordance with Board by-laws	100%	100%	100%	100%

# Commissioner of the Revenue

**ORGANIZATIONAL PURPOSE:**

The Commissioner of the Revenue provides efficient and effective taxpayer services through diligent and careful maintenance of taxpayer records in Real Estate, which includes Land Use and Relief for the Elderly & Disabled programs including Disabled Veterans, Personal Property, Business Taxation, and State Income taxes. The Commissioner’s Office also serves the public by providing assistance in a competent manner when dealing with their tax matters. The Commissioner of the Revenue provides the citizens of Fauquier County with timely processing of tax returns and other records in order to deliver the annual assessments to the Treasurer as prescribed by law. Furthermore, the Commissioner’s Office performs all duties prescribed by the laws of the Commonwealth relating to assessment of property and taxes.



*<sup>1</sup>FY 2018 Adopted Budget establishes 1.0 FTE Deputy IV position and 1.0 FTE Deputy II position.*

# Commissioner of the Revenue

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**GOALS:**

- Expand the use of the SharePoint functionality to other areas in the office.
- Develop the business taxation filing program in order to ensure timely and accurate assessments.
- Continue to develop the use of Parcel Fabric in the Environmental Systems Research Institute (ESRI) mapping system to reduce time spent on mapping updates.

**KEY PROJECTS FOR FY 2018:**

- Establishment of a Business taxation division in the Commissioner’s office to provide specialized tax services to the business community. The services will included educational initiatives on business start-up in the county, assistance to businesses to ensure compliance with the business tax and license assessment law and assistance to the office of economic development with regard to tax planning and recruitment incentives.

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$1,302,856	\$1,325,802	\$1,313,562	\$1,462,364
Operating	\$109,608	\$102,217	\$110,224	\$114,678
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,412,464</b>	<b>\$1,428,019</b>	<b>\$1,423,786</b>	<b>\$1,577,042</b>
Revenue	\$187,588	\$187,332	\$197,692	\$196,391
<b>Net Local Revenue</b>	<b>\$1,224,876</b>	<b>\$1,240,687</b>	<b>\$1,226,094</b>	<b>\$1,380,651</b>
<b>Full-time Equivalents</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>22.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for the Commissioner of the Revenue includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff, as well as the establishment of a Deputy IV and a Deputy II for a dedicated Business Taxation Division. Operating expenditure increases include adjustments based on historical assessment services costs. Revenue increases for the Commissioner of the Revenue include increases in State Compensation Board funding allocations based on the Commonwealth’s adopted budget.

**PROGRAM 1: *Real Estate***

This division maintains all real property records for the purpose of assessment and taxation between reassessments. Transfers of ownership of property are performed by obtaining records from the Clerk of the Circuit Court. Research, involving in-depth title searches, is conducted on problems, unknown properties, and escheated property. The office maintains maps of property

# Commissioner of the Revenue

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within the County, adding new subdivisions, easements, and rights-of-way. This division of the Commissioner’s office also prepares and confirms exonerations and supplements.

- All new construction is appraised and calculated, and a prorated assessment is made on substantially complete structures through October of each year.
- The Tax Exempt Land Book is compiled and kept for public display, as required by State Code.
- The cadastrals and land use layers of the geographic information system are maintained.
- Staff assists in the State Sales/Ratio Study annually, to support the State in its efforts to raise the quality of assessments.
- The office provides information to the reassessment contractors for the performance of their contracts.
- State Corporation Commission/Department of Taxation assessments of railroads, pipelines, and utility property are verified and included in the local tax roll.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Mapping changes	1,968	1,834	2,000	1,950
Record revisions on appraisal module <sup>1</sup>	5,774	3,611	3,100	6,100
Preparing assessments for new construction	1,434	1,373	1,400	1,450
Transfers	3,508	3,668	3,600	3,700

<sup>1</sup>FY 2018 Budget includes the quadrennial reassessment effective January 2018.

**OBJECTIVES:**

- Complete land transfers in a timely manner, resulting in improved services to County citizens and other government agencies. Note: Land transfers begin April 1 each year due to system requirements.
- Improve revenue forecasting by completing entry of new construction data by January 31 of each year.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Transfers recorded within 48 hours (after April 1)	95%	96%	96%	96%
New construction data entered prior to January 31	90%	92%	95%	95%

**PROGRAM 2: Land Use/Tax Relief for the Elderly**

The Commissioner of the Revenue is responsible for administering the Use Value Assessment Program. This program, authorized by the Commonwealth of Virginia, permits agricultural, horticultural, forestal, and open space land to be assessed at “use value” rather than its “market value.” Revalidations must be filed annually. This assessment is revised when the use of the land changes or is rezoned, at which time a “roll back” assessment is made. The “roll back” period

# Commissioner of the Revenue

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includes the five previous years plus the current year. As a result of Reassessment, Single Parcel Overlays are required to be completed on all parcels in Land Use.

A change in the law effective July 1, 1993, mandated that all properties that have an open space easement pursuant to the Open Space Land Act, such as with Virginia Outdoors Foundation, Purchase of Development Rights, or County initiated easements are to be assessed at “use value” rather than “market value” with no deferment and no filing. The Commissioner of the Revenue generates these assessments and maintains the assessment records.

The Real Estate Tax Relief Program allows a reduction or total exemption of real estate taxes based on income and net worth to qualifying senior citizens and permanently disabled persons. Effective January 1, 1998, an ordinance was adopted to permit a three-year cycle in which the complete application is filed the first year of the cycle and certification, attesting the limits for income and financial worth have not been exceeded, is filed for the next two years. This program has been very valuable to the community in assisting senior citizens and the disabled.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Parcels in land use	3,914	3,867	3,900	3,850
Roll backs calculated	55	52	55	55
New applications & revalidation receipts	107	87	90	90
Land use inspection	26	15	20	20

**OBJECTIVES:**

- Process applications and revalidations within 60 days of receipt, except during the sexennial revalidation year during which the complexity of the revalidation process reduces certain efficiencies.
- Complete exonerations of qualified applicants within 30 days of receipt.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Applications and revalidations processed within 60 days of receipt	85%	87%	87%	87%
Exonerations of qualified applicants completed within 30 days of receipt	90%	91%	92%	92%

**PROGRAM 3: *Personal Property***

This division provides uniformity of assessments within all Personal Property tax classes, using values established by recognized pricing guides or a percentage of cost. This tax applies at varying rates to the assessed values of different categories of tangible personal property (Business Personal Property and machinery and tools are part of the “Business Taxation Program”). This office has sole authority to make an adjustment to an assessment.

# Commissioner of the Revenue

Aggressive delinquent tax collections have placed additional workload on the office. It is necessary to research warrants for current addresses through State, Federal, and local real estate records and to respond to questions from the County Attorney, Treasurer’s Office, and delinquent taxpayers regarding these accounts. Upon request of the County Attorney, it is necessary for staff to appear in court to explain office procedures, methods of assessment and events when taxpayer(s) contact the Commissioner’s office regarding their delinquent accounts. The Commissioner’s Office also handles exoneration of taxes determined to be erroneously assessed.

The Commissioner of the Revenue’s Office maintains an accurate record of all personal property. The office is on-line with the Department of Motor Vehicles, which assists with the accuracy of individual personal property assessments. Tax relief on qualified vehicles under the Commonwealth’s Personal Property Tax Relief Statutes, as amended must be monitored constantly. A formal personal property tax relief audit is conducted periodically to ensure the proper apportionment of the relief.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Exonerations	11,343	12,872	12,169	12,392
Supplements	10,920	11,785	11,838	11,961
PPTRA qualifying vehicles	74,556	75,741	76,047	77,568
Qualifying leased vehicles	437	491	490	490
Audit letters	0	0	200	200
Personal Property returns	52,992	54,695	54,722	55,057
Vehicles disqualified	300	292	300	300
License fees assessed	74,373	75,589	75,616	76,167

**OBJECTIVES:**

- Improve revenue projections and tax relief distribution.
- Complete all Personal Property return processing by July 30th.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Personal Property returns processed by 7/30	85%	90%	91%	92%

**PROGRAM 4: *Business Taxation/State Income Tax***

*Business License Tax and Business Personal Property*

All businesses within the County are required to obtain a business, professional, and occupational license (BPOL). Most businesses require a gross receipts amount in excess of \$200,000 before a tax is levied. This office ensures all local requirements are met before issuing business licenses, and provides constant monitoring to ensure uniform classification of revenue for rate-application purposes.

# Commissioner of the Revenue

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Additionally, all businesses within the County that own or lease equipment must register and file a tangible personal property return provided by the Commissioner of the Revenue. Staff must screen all returns on property owned on January 1 of each year, and process the returns through manual and computer computation. Statutory assessments are also computed. The loss of staff in this division during the FY 2010 budget reductions has greatly affected the office’s ability to perform even a cursory review of business returns which inherently creates compliance issues.

## *State Income Tax*

Every Virginia resident earning income is subject to the State Individual Income Tax, due May 1 of each year. To comply with processing deadlines, staff in this division is wholly dedicated to this function from January through May of each year. Required reports are prepared on tax-due returns and are submitted to the Treasurer with payments.

The Commissioner of the Revenue’s Office also provides a valuable service to County citizens by preparing State income tax returns and providing taxpayer assistance not otherwise provided by the Commonwealth of Virginia. This enables the office to reduce or eliminate errors on returns prior to forwarding to the State. This section also suffers from service issues when rendering assistance to the public during the tax season due to the loss in staffing.

## *Bank Franchise Tax*

The Bank Franchise tax applies to the net capital of banks and trust companies, and payment is due on or before June 1 of each taxable year. A portion of this tax is retained by the County.

## *Consumer Utility Tax Returns*

This office is responsible for organizing, standardizing, and reviewing for accuracy the returns submitted by utility companies that collect and remit the County’s Consumer Utility Tax.

## *Transient Occupancy Tax*

Transient Occupancy Tax returns are accepted by the office and processed for accuracy before remittance to the Treasurer’s Office for deposit.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Business license applications mailed	3,080	3,048	3,142	3,204
Virginia Workers Compensation forms	1,428	1,424	1,442	1,456
Bank stock audit	11	11	11	11
Consumer Utility Tax returns	8	8	8	8
Business Personal Property returns	4,256	4,355	4,398	4,441
Machinery & Tools returns	47	48	48	48
Transient Occupancy Tax returns	12	11	12	12

## Commissioner of the Revenue

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
State income correspondence	899	895	900	900
State income returns processed	4,803	4,372	4,244	3,989
State estimated returns processed	1,516	1,393	1,226	1,284

**OBJECTIVES:**

- Ensure the maximum assessment of revenue for Business, Professional and Occupation License (BPOL) by performing desk audits and other reviews of filings by May 30.
- Ensure the maximum assessment of revenue for business personal property (BPP) taxes by July 30.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
BPOL desk compliance tests completed by May 30 <sup>1</sup>	7%	10%	10%	50%
BPP desk compliance tests completed by July 30 <sup>1</sup>	7%	10%	10%	50% <sup>1</sup>

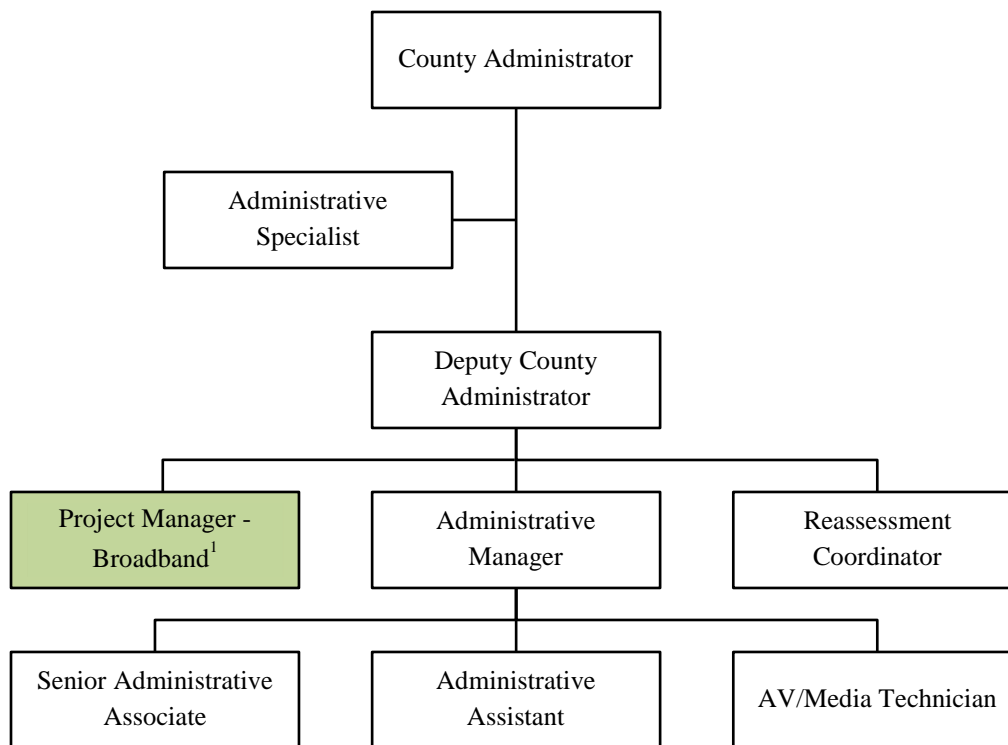
<sup>1</sup>Increase is based on addition of business taxation personnel.

# County Administration

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## ORGANIZATIONAL PURPOSE:

The Office of the County Administrator serves the citizens of Fauquier County by initiating strategies and programs to make significant progress toward achieving the Board of Supervisors' identified priorities. This includes the management of departmental activities and special projects in a manner which promotes the highest quality of services and the continuous operation of efficient and open government.



<sup>1</sup>FY 2018 Adopted Budget includes a new 1.0 FTE Project Manager position for the Broadband Project, funded by a transfer from the capital project.

## GOALS:

- Provide leadership and direction to staff in conducting the business of the County.
- Provide administrative and managerial support and professional advice to the Board of Supervisors.
- Develop and implement programs, policies, and procedures to ensure the provision of effective and efficient government services.
- Maintain a highly competent, well-trained, and motivated public work force.
- Provide an organizational framework and culture that is progressive, results-oriented, and customer-focused in order to meet the current and future needs of Fauquier County and its citizens.

# County Administration

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## KEY PROJECTS FOR FY 2018:

- Work with the Board of Supervisors to strategically carry out the Board’s vision and priorities.
- Develop and deliver an annual legislative plan.
- Continue to research and identify additional sources of new revenue.
- Maintain the Continuity of Operations and Disaster Recovery Plan.
- Maintain or enhance the County government’s fiscal stability and credit worthiness.

## BUDGET SUMMARY:

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Adopted</b>
Costs:				
Personnel	\$649,266	\$610,626	\$827,908	\$999,926
Operating	\$44,866	\$36,525	\$34,130	\$35,957
Capital	\$1,277	\$0	\$0	\$0
<b>Total</b>	<b>\$695,409</b>	<b>\$647,151</b>	<b>\$862,038</b>	<b>\$1,035,883</b>
Revenue	\$0	\$0	\$0	\$0
<b>Net Local Revenue</b>	<b>\$695,409</b>	<b>\$647,151</b>	<b>\$862,038</b>	<b>\$1,035,883</b>
<b>Full-time Equivalents</b>	<b>6.77</b>	<b>6.53</b>	<b>7.53</b>	<b>8.53</b>

## BUDGET ANALYSIS:

The FY 2018 Adopted Budget for County Administration includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, the adopted budget includes the addition of one full-time permanent Project Manager in support of the Broadband Project, to be funded by a transfer from the capital project budget.

## PROGRAM 1: *County Administration*

The Office of the County Administrator effectively serves the citizens of Fauquier County by initiating strategies and programs to make significant progress toward achieving the Board of Supervisors’ identified priorities, including the management of departmental activities and special projects in a manner which promotes the highest quality of services and the continuous operation of efficient and open government.

County Administration provides support for the Board of Supervisors’ initiatives and policies through oversight of day-to-day County operations.

## County Administration

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Board of Supervisors agenda items submitted	75	80	85	85
Legislative priorities developed and submitted for Board of Supervisors' consideration	20	20	20	20
Standing Board/Committee meetings	75	75	75	75

### OBJECTIVES:

- Work with the Board of Supervisors to strategically execute the Board's vision and priorities.
- Research and identify additional sources of new revenue.
- Develop and deliver an annual legislative plan.
- Maintain a Continuity of Operations and Disaster Recovery Plan.
- Maintain the County's strong bond rating assigned by three independent rating agencies.
- Attract and retain a high quality workforce with a County-wide turnover rate at 12% or lower.

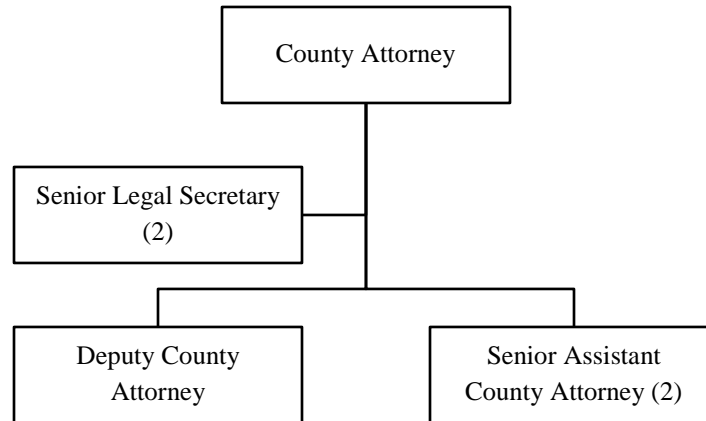
OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Execute the Board's vision and priorities	Ongoing	Ongoing	Ongoing	Ongoing
Reduce expenditures and identify additional sources of new revenue	Ongoing	Ongoing	Ongoing	Ongoing
Develop and deliver an annual legislative plan	Annual	Annual	Annual	Annual
Maintain a Continuity of Operations and Disaster Recovery Plan	Ongoing	Ongoing	Ongoing	Ongoing
Achieve/Maintain Aa1, AA+ and AAA bond ratings	Aa1, AA+ and AA+	Aa1, AA+ and AAA	Aa1, AA+ and AAA	Aa1, AA+ and AAA
Staff turnover rate (County-wide)	10.95%	10.0%	10.0%	10.9%

# County Attorney

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## ORGANIZATIONAL PURPOSE:

The County Attorney provides timely and effective legal representation and advice to the Fauquier County Board of Supervisors, the Board of Zoning Appeals, and all other boards, commissions, departments, Constitutional Officers and employees regarding legal issues relative to conducting County business.



## GOALS:

- Provide timely and effective legal advice and representation to the Board of Supervisors, Constitutional Officers and all other boards, commissions, departments, and employees of the County.
- Effectively handle civil litigation by and for the County, its boards, commissions, departments, and employees.
- Competently and ethically fulfill all duties and responsibilities placed upon the office and its attorneys by the Code of Virginia, the Code of Fauquier County, and canons of ethics and disciplinary rules of the Virginia State Bar.

## KEY PROJECTS FOR FY 2018:

- Increase zoning enforcement activity.

# County Attorney

**BUDGET SUMMARY:**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Adopted</b>
Costs:				
Personnel	\$630,538	\$641,316	\$632,470	\$684,055
Operating	\$103,753	\$42,976	\$47,574	\$47,574
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$734,291</b>	<b>\$684,292</b>	<b>\$680,044</b>	<b>\$731,629</b>
Revenue	\$37,685	\$72,648	\$18,500	\$18,500
<b>Net Local Revenue</b>	<b>\$696,606</b>	<b>\$611,644</b>	<b>\$661,544</b>	<b>\$713,129</b>
<b>Full-time Equivalents</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for the County Attorney includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, the adopted budget includes the adjustment of one Senior Assistant County Attorney from 30 hours to 37.5 hours per week.

**PROGRAM 1: *General Legal Services***

The general legal services program provides legal services to all boards, commissions, agencies, and employees of the County. The provision of general legal services involves the handling of litigation and administrative hearings before State and Federal courts as well as administrative tribunals. In addition, staff members perform a variety of other activities including contract review, real estate closings, and rendering of legal advice and opinions on local government issues of concern to the boards, commissions, and employees of the County.

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Files opened (non-litigation)	225	122	175	180
Document review and opinion requests	335	365	400	450
Real estate settlements	5	12	10	10
Miscellaneous litigation	8	4	5	6
Zoning enforcement summonses	5	9	12	15
Sheriff's Office Freedom of Information Act (FOIA)/Subpoena responses processed	200	235	245	255

# County Attorney

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**OBJECTIVE:**

- Provide prompt response to client inquiries.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Respond to 75% of requests for opinions within two working days	75%	75%	75%	75%
Respond to 75% of requests for document reviews within 4 working days	75%	70%	75%	75%
Return at least 90% of telephone calls within same working day	90%	90%	90%	90%

**PROGRAM 2: *Delinquent Tax Collections***

The delinquent tax collection program seeks to collect all forms of delinquent taxes, including but not limited to real estate, personal property, and business license tax through litigation in State, Federal and Bankruptcy courts. In addition to the collection of taxes, the program also collects unpaid fees and fines, including landfill tipping fees and library assessments. This program also provides administrative assistance to the offices of the Treasurer and Commissioner of Revenue in their tax collection efforts.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Total tax collections	\$450,000	\$589,306	\$450,000	\$470,000
Personal property collections	\$90,000	\$87,075	\$75,000	\$75,000
• Cases Filed-General District Court	300	303	300	300
• Letters sent	500	426	450	450
• Trials	5	3	5	5
• Interrogatory participation	100	70	70	70
• Judgments satisfied	30	46	50	50
Real estate collections	\$350,000	\$470,346	\$345,000	\$365,000
• Attorneys' fees and costs collected	\$37,685	\$72,648	\$18,500	\$18,500
Properties sold for delinquent taxes	3	9	5	5
Total properties redeemed	50	40	40	40
Files opened	30	14	15	15
Cases filed-Circuit Court	15	12	10	10

# County Attorney

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## OBJECTIVES:

- Obtain judgments against delinquent taxpayers in order to increase payment by debtors and extend the period of time during which taxes remain collectible.
- Conduct tax sales of delinquent real estate in order to recover delinquencies and return the properties to taxpaying status.

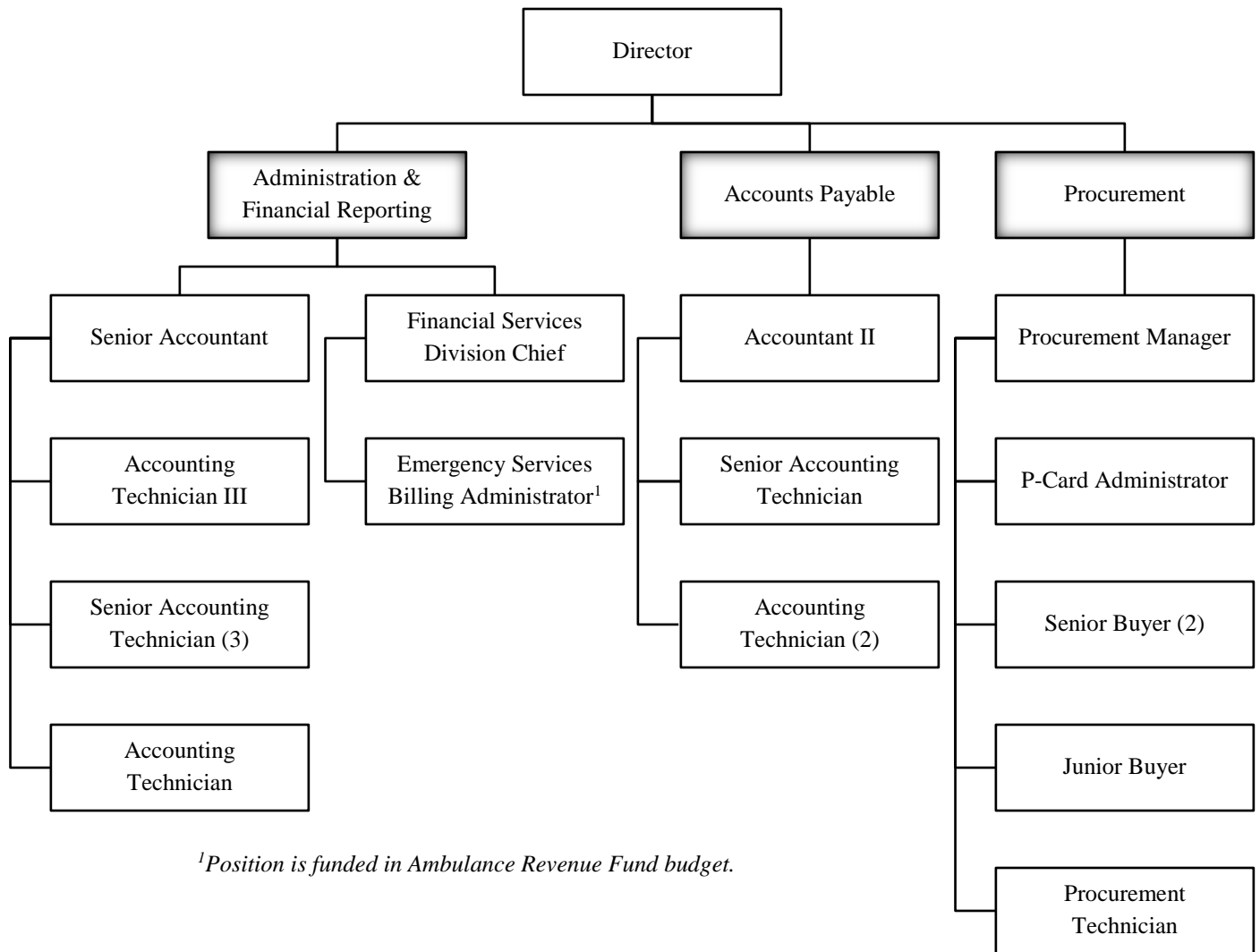
<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
File suit in cases where the amount of debt meets filing criteria	100%	100%	100%	100%

# Finance

**ORGANIZATIONAL PURPOSE:**

The Finance Department provides quality financial and administrative support services to all County departments, agencies, and the School Division in a professional, proactive, effective and efficient manner, and in conformance with the highest standards set for similar county government finance departments.

The primary functions of the department include maintenance of the financial reporting system, preparation of the Comprehensive Annual Financial Report, debt management, accounting, accounts payable and receivable, Federal and State grants reporting, fixed asset reporting, and procurement.



<sup>1</sup>Position is funded in Ambulance Revenue Fund budget.

# Finance

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## **GOALS:**

- Prepare accurate and timely financial transactions and reports to assist customers in the delivery of their services.
- Prepare and publish the Comprehensive Annual Financial Report (CAFR) in a timely manner and in accordance with Generally Accepted Accounting Principles (GAAP) and the Government Finance Officers Association guidelines for the Certificate of Achievement in Financial Reporting.
- Manage the issuance and administration of debt to ensure compliance with legal requirements and to minimize the County's borrowing costs.
- Implement procurement policies and procedures for the purchase of goods and services, while encouraging competition, compliance, accountability, and fairness.
- Update and maintain a comprehensive listing of capital assets and implement appropriate controls to safeguard the assets.
- Enhance employees' skills through cross-training and external training opportunities.
- Implement internal contract/project audit procedures in Procurement Division.

## **KEY PROJECTS FOR FY 2018:**

- Further expansion of the P-Card Program including potential for higher payments to maximize potential rebate revenues.
- Continued development of automated reporting capability to enhance financial reporting to the BOS and School Board Finance Committees.
- Implement improvements to capital asset controls and procedures to allow for tagging of capital assets and periodic physical inventory control counts by Finance Department staff.
- Study and propose methods to enhance workflow and reduce manual operations in Accounts Payable to reduce costs and increase efficiency in the procure-to-pay cycle.

# Finance

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$1,186,416	\$1,286,517	\$1,316,808	\$1,374,496
Operating	\$57,099	\$55,176	\$102,743	\$98,975
Capital	\$8,418	\$0	\$0	\$0
<b>Total</b>	<b>\$1,251,933</b>	<b>\$1,341,693</b>	<b>\$1,419,551</b>	<b>\$1,473,471</b>
Revenue	\$0	\$0	\$0	\$0
<b>Net Local Revenue</b>	<b>\$1,251,933</b>	<b>\$1,341,693</b>	<b>\$1,419,551</b>	<b>\$1,473,471</b>
<b>Full-time Equivalents</b>	<b>17.53</b>	<b>17.53</b>	<b>18.06</b>	<b>18.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for the Finance Department includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, the adopted budget includes the conversion of the P-Card Administrator and part-time buyer to a full-time P-Card Administrator, offset by reductions in operating expenditures.

**PROGRAM 1: *Administration and Financial Reporting***

Produce the County government and School Division Comprehensive Annual Finance Report (CAFR). Coordinate annual external audit. Manage general ledger transactions, debt service, capital assets, and grants. Maintain the integrity of all financial data and internal control structures, and act as fiscal agent for County agencies, the School Division, and other organizations as required.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Outstanding debt issues	20	20	22	24
Journal transactions	1,799	1,995	2035	2075
Accounts Added or Deactivated in the General Ledger	513	1,568	1,600	1,632
School activity fund internal reviews	20	20	20	20
Volunteer fire rescue internal reviews	11	11	10	10
Petty cash internal reviews	36	45	45	45
Revenue transmittals	311	315	319	319
Manual interest earnings calculations	23	25	25	25
Programs interfaced	12	13	13	13
Development of long-term projections (Proprietary Funds)	2	2	2	2

# Finance

**OBJECTIVES:**

- Publish accurate and informative financial documents annually, in compliance with GAAP regulations and Government Finance Officers Association (GFOA) standards.
- Annually publish accurate and informative financial documents in compliance with Government Finance Officers Association (GFOA) standards and meet State and GFOA submission deadlines.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Achieve GFOA Excellence in Financial Reporting Award	Yes	Yes	Yes	Yes
Prepare and submit the Consolidated Annual Financial Report within State deadlines	Yes	Yes	Yes	Yes

**PROGRAM 2: *Accounts Payable***

Process payments of vendor invoices for goods and services purchased for the County government and School Division; maintain and update vendor files; and issue Federal tax Form 1099 MISC to comply with Internal Revenue Service (IRS) regulations.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Invoices paid	41,409	43,251	44,116	44,998
Checks issued	17,071	16,981	17,250	17,340
Dollar amount processed	\$57 million	\$52 million	\$53 million	53 million
New vendors added	1,200	1,300	1,194	1,205
1099's issued	310	320	312	315

**OBJECTIVE:**

- Improve the knowledge and capability of County and School staff personnel in processing invoices for payment efficiently.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Number of training sessions provided for County/School staff	4	5	6	7

# Finance

## **PROGRAM 3: Procurement Division**

Procurement provides purchasing support and expertise relative to goods and services for County government and the School Division, ensuring that purchases are in compliance with the Virginia Public Procurement Act, as well as adopted policies and procedures. Staff issues Invitation For Bids (IFB) and Request For Proposals (RFP) with input and assistance of County/School departments. Staff seeks contract opportunities, negotiates contracts as needed, processes purchase orders, and maintains contract oversight.

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Purchase Orders (PO) Issued	3,882	4,126	4,000	4,000
Purchase Order Edits	1,043	1,156	1,200	1,200
PO Edits to Issuance	26%	28%	26%	26%
IFB, RFP, Contracts Issued	73	106	120	120
Contracts Managed	492	500	510	515

### **OBJECTIVES:**

- Increase user comprehension and accuracy through training.
- Improve user resources by updating policies and procedures to reflect revisions to the Virginia Public Procurement Act and best practices.

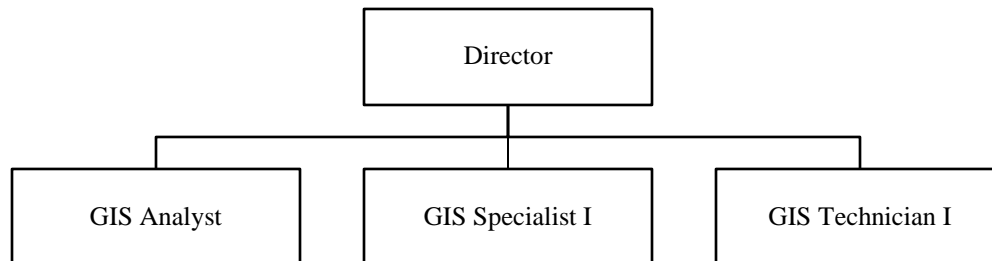
<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Training sessions provided for County/School staff members	5	9	10	12
Revisions made/approved to Policies, Procedures & Terms/Conditions	4	4	6	6

# Geographic Information Systems

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## ORGANIZATIONAL PURPOSE:

The Geographic Information Systems (GIS) Department provides support and assistance to County agencies by supplying accurate, computer-generated maps, and accompanying database information to aid in the study of geographic-related matters and provides GIS access and service to citizens.



## GOALS:

- Provide technical support and expertise to County agencies and the public.
- Provide access to accurate county GIS feature classes and geo-databases.
- Provide public access to county GIS information and services to the public.
- Administer and provide E-911 street addressing and GIS services.

## KEY PROJECTS FOR FY 2018:

- Continue to maintain and enhance GIS web application. Research and evaluate replacing current web application using ArcGIS Online services and Community Maps hosted by Esri.
- Continue to integrate new digital mapping layers in the GIS, as coordinated and prioritized by County needs.
- Continue to provide GIS technical support, assistance, and training consistent with departmental and County-wide objectives.
- Continue to provide customized maps and reports to County agencies and the public.
- Continue to provide E-911 addressing administrative and technical functions, consistent with the requirements of Emergency Services and E-911 Communications Center.

# Geographic Information Systems

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$305,202	\$313,912	\$308,694	\$317,007
Operating	\$4,065	\$9,159	\$21,250	\$23,000
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$309,267</b>	<b>\$323,071</b>	<b>\$329,944</b>	<b>\$340,007</b>
Revenue	\$11,638	\$8,385	\$10,000	\$5,000
<b>Net Local Revenue</b>	<b>\$297,629</b>	<b>\$314,686</b>	<b>\$319,944</b>	<b>\$335,007</b>
<b>Full-time Equivalents</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for Geographic Information Systems includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, operating expenditures have been adjusted to include additional training funding, and revenue has been adjusted to more accurately reflect current collection trends.

**PROGRAM 1: GIS**

GIS services are provided to internal and external customers.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
GIS generated reports and PDF files produced	950	1,700	950	950
Type I Soils maps digitized	8	10	10	11
Training/Technical Support provided - Hrs	300	364	300	300
Digital file requests processed	450	450	100	150
Street address requests processed	300	315	300	300
New streets added & signs ordered	65	13	20	20

**OBJECTIVES:**

- Improve direct public access to GIS tools and data.
- Provide the underlying technology required to assist County agencies in providing effective support to residents.

## Geographic Information Systems

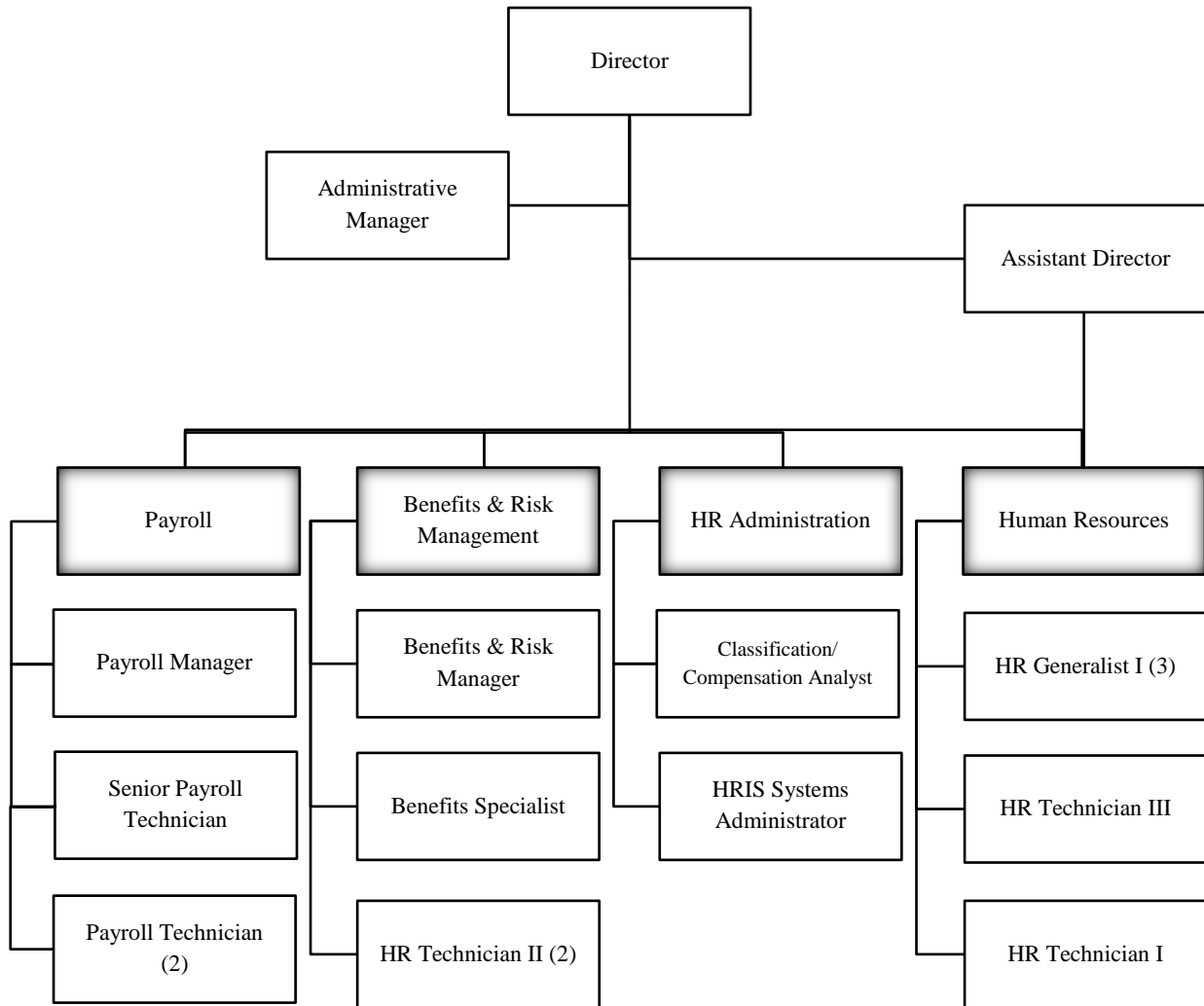
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<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Revenue generated by GIS product sales	\$11,638	\$8,385	\$10,000	\$5,000
Individual map layers available via the Internet	20	20	20	100
Digital map layers and databases maintained/ created for analysis and internal use in decision making	300	300	300	300
Server-based GIS system users	100	100	100	100

# Human Resources

**ORGANIZATIONAL PURPOSE:**

The Fauquier County Human Resources department provides quality services to assist the General County Government and School Division in achieving their strategic goals; recruits, selects, and retains quality employees; and administers a comprehensive Human Resources program consistent with Federal, State, and local statutes, meeting the needs of the governmental employer as well as current/potential employees.



**GOALS:**

- Increase customer satisfaction by improving response time and guidance provided to our consolidated business partners by increasing human resources staffing allocations.
- Implement targeted and strategic hiring practices to address challenges associated with employee recruitment, retention, and development.
- Maximize impact of technology.
- Streamline systems and programs to increase efficiency and effectiveness of service delivery.

# Human Resources

- Utilize new human resources/payroll information system to automate processes for applicant tracking, hiring, terming employees, training, and paying employees timely.
- Prepare, implement and provide processes for VRS Modernization.
- Develop 21st century recruitment.
- Design, develop and implement an education program to address the training needs for all levels of employment.

**KEY PROJECTS FOR FY 2018:**

- Implement VRS modernization with Munis system.
- Develop records management system for personnel files.
- Asses and evaluate education programs.
- Research and develop pay scale redesign.
- Train managers and employees on new Fair Labor Standards Act (FLSA) regulations.
- Design, implement and deploy new performance evaluation tool for employees.
- Implement employee clinic.

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$1,481,000	\$1,544,730	\$1,565,790	\$1,610,122
Operating	\$482,310	\$538,685	\$1,132,440	\$1,148,362
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,963,310</b>	<b>\$2,083,415</b>	<b>\$2,698,230</b>	<b>\$2,758,484</b>
Revenue	\$56,500	\$76,845	\$65,681	\$65,681
<b>Net Local Revenue</b>	<b>\$1,906,810</b>	<b>\$2,006,570</b>	<b>\$2,632,549</b>	<b>\$2,692,803</b>
<b>Full-time Equivalent</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for Human Resources includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, operating expenditures includes contractual increases for insurance policy premiums.

# Human Resources

## PROGRAM 1: *Human Resources*

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
County employees	677	712	722	734
School employees	1,846	1,896	1,910	1,925
Employment applications processed and reviewed	9,668	9,065	9,400	10,000
New-hires	333	357	370	385
Employees who separated employment	285	272	280	295

### OBJECTIVES:

- Complete exit interviews for all separating employees.
- Track data to determine if separation was due to controllable factors and provide appropriate feedback to department heads.
- Increase enrollment in the Section 125 Flexible Spending plan and employee retirement savings accounts (403(b)/457(b) accounts) by providing additional employee education.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Employees who participated in orientation	841	737	765	790
Exit interviews completed	50%	65%	85%	95%
County turnover rate	10.95%	12.92%	11.50%	11.00%
School turnover rate	11.09%	9.49%	9.50%	9.25%

## PROGRAM 2: *Benefits and Risk Management*

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Employees participating in Flexible Spending Accounts (percent)	14.77%	14.64%	18.0%	23.0%
Employees enrolled in a health insurance program (percent)	75.86%	73.62%	75.0%	80.0%
Employees enrolled in a deferred compensation account (percent)	34.66%	34.51%	36.0%	40.0%
On-the-job injuries	161	180	140	118
Employee auto accidents	89	140	100	80
Property damage claims	14	21	12	10
Liability claims	11	22	11	9

# Human Resources

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**OBJECTIVES:**

- Enroll, educate, and assist new-hires and current employees in benefit programs.
- Inspect County and School facilities for safety compliance.
- Work with all departments on safety training programs.
- Reduce the overall rate of preventable auto accidents.
- Reduce the overall rate of Occupational Safety and Health Administration (OSHA) reportable workplace injuries/illnesses.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Safety inspections performed	20	10	50	75
Safety training conducted at County and School facilities	20	17	25	35
Auto accidents that have been prevented as a result of HR efforts to minimize risk	40	20	25	30
OSHA reportable injuries	57	45	37	34
Two educational seminars provided to employees each year	8	8	18	23

**PROGRAM 3: Payroll**

The Payroll section processes payroll for employees of the County government and School Division; files taxes and reports with State and Federal agencies as required; maintains leave records; and prepares and processes IRS Form W-2 for all employees.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Frequency of County payroll runs	Bi-weekly	Bi-weekly	Bi-weekly	Bi-weekly
Frequency of School payroll runs	Bi-weekly & Monthly	Bi-weekly & Monthly	Bi-weekly & Monthly	Bi-weekly & Monthly
Employees Paid Monthly	670	547	447	0
Employees Paid Bi-Weekly	1,763	2,032	2,092	2,155
Annual Checks/Direct Deposits Processed	43,467	66,835	68,840	70,905

# Human Resources

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**OBJECTIVE:**

- Provide quality service to County and School employees by responding to questions related to employee paychecks within 24 hours, and develop a plan for resolution within three working days.

<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Out-of-cycle pay runs needed due to a payroll error	9	8	5	4
Records maintained of payroll-related errors/ corrections	Yes	Yes	Yes	Yes
Contact initiated with employee within 24 hours	100%	100%	100%	100%
Training provided to departmental users to ensure they are in compliance with County and School guidelines	Yes	Yes	Yes	Yes

# Independent Auditor

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**ORGANIZATIONAL PURPOSE:**

The Independent Auditor reviews all funds in accordance with auditing standards and those specified by the Commonwealth of Virginia’s Auditor of Public Accounts (APA). The County’s Comprehensive Annual Financial Report (CAFR) is audited to ensure compliance with standards and guidelines established by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers’ Association (GFOA). The Independent Auditor also audits the County’s Federal grants (single audit), based on the United States Office of Management and Budget requirements. The auditors evaluate and express their “unmodified” opinion on the overall financial statement presentation.

This function also includes the County’s annual cost allocation study utilized for grant billings. Additionally, Financial Advisory services are incorporated into this function to provide analysis and recommendations for achieving the County’s capital financing objectives and participating in the completion of debt financing.

**GOALS:**

- Evaluate financial and internal controls and express an opinion on the County’s compliance with established standards.
- Provide recommendations to management for continued adherence to excellence in financial controls and reporting.

**KEY PROJECTS FOR FY 2018:**

- Issue Request for Proposal (RFP) for cost accounting services.

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$0	\$0	\$0	\$0
Operating	\$157,650	\$143,970	\$179,005	\$181,610
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$157,650</b>	<b>\$143,970</b>	<b>\$179,005</b>	<b>\$181,610</b>
Revenue	\$0	\$0	\$0	\$0
<b>Net Local Revenue</b>	<b>\$157,650</b>	<b>\$143,970</b>	<b>\$179,005</b>	<b>\$181,610</b>
<b>Full-time Equivalents</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

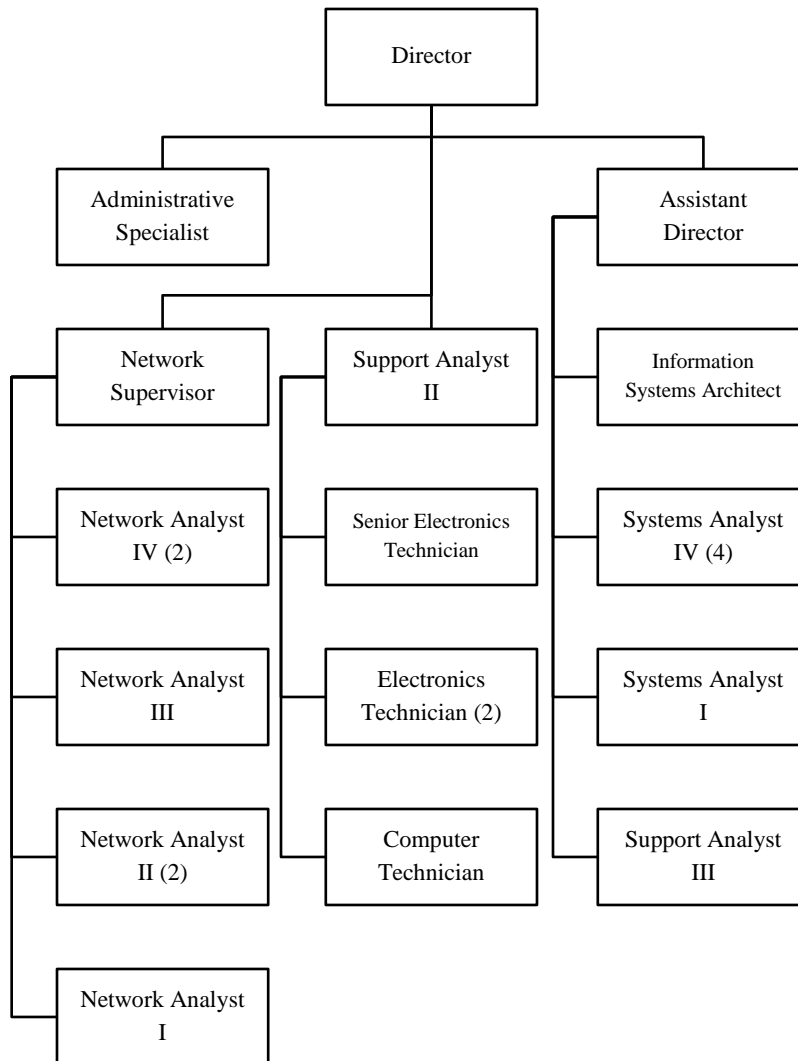
**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for the Independent Auditor includes projected increases for cost accounting services and contractual increases for audit services.

# Information Technology

## ORGANIZATIONAL PURPOSE:

Information Technology supports the functions of the County government by providing efficient, secure, and reliable technology. Special emphasis is placed on using technology where it adds the most value to increase the productivity of the County government, serve internal and external customers, and deliver information and services to citizens at work, at home, and in the community.



## GOALS:

- Continuously strive to provide excellent service that satisfies the existing and emerging needs and requirements of internal and external customers.
- Provide technical guidance to the Technology Review Board whose purpose is to receive, review, and prioritize new technology project requests.
- Deploy e-Government services to address the growing expectations of the Fauquier community within a framework that identifies and implements the applications and services that most appropriately fit Fauquier County's needs.

# Information Technology

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- Continue to build and manage a reliable, scalable, and secure network infrastructure to serve as a foundation for the delivery of services to internal and external customers.

**KEY PROJECTS FOR FY 2018:**

- Develop and begin implementation of a Disaster Recovery Plan.
- Implement funded projects as prioritized by the Technology Review Board.
- Implement an enterprise records management system.
- Automate Purchase Orders.

**BUDGET SUMMARY:**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Adopted</b>
Costs:				
Personnel	\$2,075,149	\$2,207,471	\$2,197,496	\$2,314,626
Operating	\$1,298,725	\$1,492,446	\$1,569,728	\$1,585,928
Capital	\$71,049	\$0	\$0	\$0
<b>Total</b>	<b>\$3,444,923</b>	<b>\$3,699,917</b>	<b>\$3,767,224</b>	<b>\$3,900,554</b>
Revenue	\$0	\$1,750	\$1,600	\$1,600
<b>Net Local Revenue</b>	<b>\$3,444,923</b>	<b>\$3,698,167</b>	<b>\$3,765,624</b>	<b>\$3,898,954</b>
<b>Full-time Equivalents</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for Information Technology includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, the FY 2018 budget includes operating expenditure increases for contractual adjustments for existing maintenance service contracts.

# Information Technology

## PROGRAM 1: *Information Technology*

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Network Printers/Copiers	99	100	83	86
Network Devices	175	175	180	185
Servers (Production Only)	162	213	220	230
Array Storage Allocated <sup>1</sup>	66	58	116	116
Service Requests	2,400	2,500	2,400	2,400
Fire and Security Systems (School and County) <sup>2</sup>	N/A	72	74	76
Internet Protocol (IP) Phones	1,558	1,507	1,530	1,535

<sup>1</sup>In terabytes.

<sup>2</sup>New measure in FY 2016.

### OBJECTIVES:

- Implement funded projects approved by the Technology Review Board.
- Provide shared services/support to the Fauquier County Public Schools, where appropriate.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Replace External Website <sup>1</sup>	25%	75%	100%	N/A
Develop and implement a Disaster Recovery Plan	10%	50%	75%	90%
Implement an enterprise Records Management System	0%	0%	75%	100%

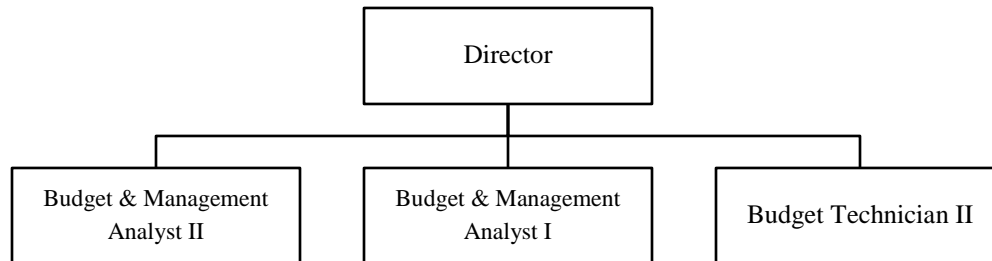
# Management and Budget

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## ORGANIZATIONAL PURPOSE:

The Office of Management and Budget (OMB) provides the highest quality financial planning, resource management, and analytical services to the County government and the Board of Supervisors to support effective decision making and organizational accountability.

OMB manages the development of the proposed and adopted budgets and the capital improvement program, monitoring the budget's implementation and departments' progress toward established goals, conducting program analysis and management studies, providing economic analysis, identifying potential issues for the organization's consideration, and assisting departments with the acquisition and management of outside grants.



## GOALS:

- Manage the annual budget process and ensure that development, adoption, and implementation are conducted in compliance with the Code of Virginia and generally accepted financial standards.
- Manage the capital improvement planning process to facilitate the identification of Fauquier County's future capital facility needs.
- Provide the highest quality analytical services and support to management, staff, and the Board of Supervisors.
- Facilitate the end-to-end process of identifying, obtaining, executing, and closing out of external funding opportunities in support of the County's priority programs and projects.

## KEY PROJECTS FOR FY 2018:

- Develop a five-year operational financial plan and strategic plan with County Administration, as directed by the Board of Supervisors, to improve long-term planning and forecasting of resources and needs.
- Develop and/or modify the annual Capital Improvement Program five-year plan, in concert with the County Administrator, to include project vetting, submission and review by the Planning Commission, and review with the Board of Supervisors' Facilities and Planning Implementation Committee.
- Continue to identify, develop, and implement training and outreach opportunities to support County departments in OMB-led processes (i.e., annual budget process, budget management, and grant management).
- Issue the County's economic indicators report on a semi-annual basis to analyze and present data relative to the County's fiscal health.

# Management and Budget

- Enhance the annual budget document based on GFOA Distinguished Budget Presentation Award criteria and annual review recommendations.

**BUDGET SUMMARY:**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Adopted</b>
Costs:				
Personnel	\$370,709	\$375,385	\$384,938	\$414,081
Operating	\$25,654	\$23,816	\$39,200	\$39,950
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$396,363</b>	<b>\$399,201</b>	<b>\$424,138</b>	<b>\$454,031</b>
Revenue	\$0	\$0	\$0	\$0
<b>Net Local Revenue</b>	<b>\$396,363</b>	<b>\$399,201</b>	<b>\$424,138</b>	<b>\$454,031</b>
<b>Full-time Equivalents</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**BUDGET ANALYSIS:**

The FY 2018 Adopted Budget for the Office of Management and Budget includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff.

**PROGRAM 1: *Budget Development and Implementation***

Coordinate and provide analysis for the annual budget process to prepare the County Administrator’s proposed budget and capital improvement program. Implement and monitor the annual adopted budget, capital improvement plan, County asset replacement plan, and tax rates as adopted by the Board of Supervisors.

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Budget submissions	47	47	47	47
Capital Improvement Program (CIP) project requests	60	55	65	65
County Asset Replacement Plan project requests	18	17	25	25
Contributory agency funding requests	45	43	55	55
Budget adjustments	250	354	250	250
OMB/Finance trainings facilitated <sup>1</sup>	N/A	2	4	4

<sup>1</sup>New measure in FY 2016.

# Management and Budget

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**OBJECTIVES:**

- Provide analysis, support, and advice to County management and staff to maintain core services, address core priorities, and strategic planning in the current, challenging fiscal environment.
- Monitor County revenue and expenditure budgets to ensure appropriations and supplemental appropriations are allocated according to Board directives and policies.
- Coordinate analysis and review of quarterly revenue projections with the County-staffed Revenue Committee. Provide monthly reporting updates to the Board of Supervisors on County revenue projections.
- Provide analysis of the County’s economic environment to monitor the County’s fiscal health and ensure an accurate projection of County revenues.
- Facilitate the annual budget process by working with County departments, managers, support staff, County Administration, outside entities, and the Board of Supervisors through all phases of development and adoption.
- Prepare annual proposed and adopted budget documents and ensure the documents meet required criteria in support of OMB’s goal to achieve the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
General Fund expenditures to budget	97.5%	97.5%	98.0%	98.0%
General Fund revenue to budget	101.0%	102.2%	98.0%	98.0%
Achieve GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

**PROGRAM 2: *Management Analysis and Grant Development***

Manage the County-wide master grants database. Support County departments in the identification, drafting, and submission of grant applications. Conduct research in support of County management decision-making.

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Grant applications developed and/or supported through the grant management process	36	28	30	30
Benchmarking studies requested by County management and/or identified by OMB	6	10	8	8

**OBJECTIVES:**

- Support departments with the identification of projects that may require outside funding support.
- Research outside funding opportunities based on identified need(s).

## Management and Budget

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- Develop/review grant applications for County departments and associated agencies.
- Ensure departments adhere to the County grant policy.
- Maintain master database of County grants.
- Support departments in the close-out of outside funding support, to include audits and financial reporting.
- Assist the decision-making process of County management by identifying, researching, and presenting benchmarking studies and program analysis.

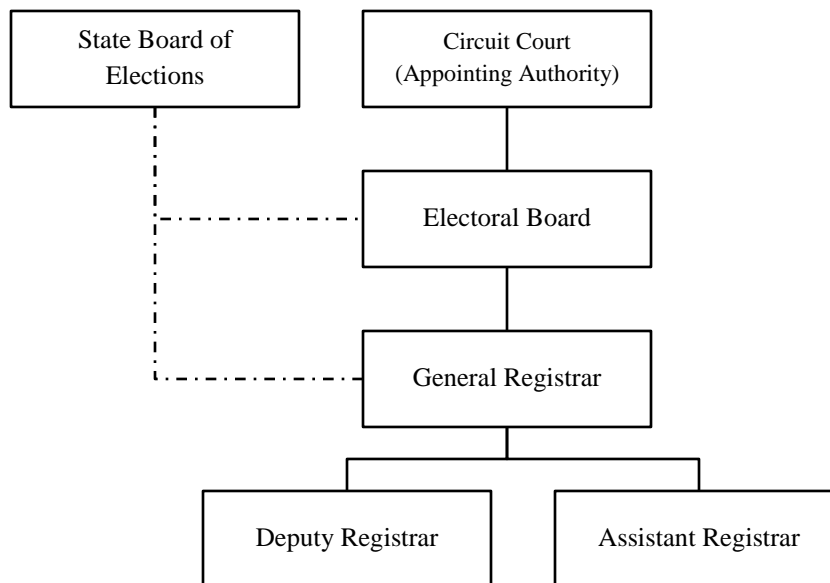
<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Grants awarded to Fauquier County	26	22	20	20
Benchmarking studies completed	6	10	8	8

# Registrar

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## ORGANIZATIONAL PURPOSE:

The Constitution of Virginia creates the Office of the General Registrar in Article 2, Section 8 and represents a mandatory core function of government. The Office of the General Registrar promotes consistent administration of all elections, voter registration, campaign finance laws, and related rules and regulations. The Office of the General Registrar plans, develops, monitors, and evaluates the voter registration program to ensure that it is in compliance with State and Federal statutes. This office provides all voter registration services required by the Constitution of Virginia and Code of Virginia. The General Registrar also manages preparation for elections including candidate qualification, absentee voting, election materials, voting machines, ballots, voting precincts, recruitment and training of Officers of Election.



## GOALS:

- Ensure compliance with the Constitution of Virginia and Code of Virginia.
- Promote a customer friendly environment for both the public and candidates.
- Provide cost effective, convenient, courteous and accurate services to registrants.
- Provide fair and honest Federal, Commonwealth, and County elections to qualified registered voters.
- Offer absentee voting to all qualified voters who request this service; ensure the number of absentee voters is correctly projected; record all absentee requests; and issue correct ballots to each voter.
- Provide information about the requirements, procedures, and laws governing campaign reporting; provide required forms and supplies to candidates, treasurers, and committees; collect information on candidate contributions; and, record all candidate filings for public review.
- Educate Officers of Election on registration and election laws and voting procedures to ensure every precinct conducts fair and impartial elections, ensure precinct manuals are supplied to all precinct workers on Election Day policy and procedures.

# Registrar

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- Provide important information to the public regarding the administration of elections in the County and Commonwealth.
- Attend educational seminars relevant to changes in election laws or policy procedures.
- Provide training to all Chief and Assistant Chief Officers before each election is conducted.
- Ensure voting equipment testing is conducted in a timely manner.
- Ensure publishing of all media advertisements required by the Code of Virginia.
- Ensure a safe and secure voting environment is provided to each voter.

## KEY PROJECTS FOR FY 2018:

- National Change of Address (NCOA) confirmation notice mailing conducted State-wide.
- Interstate Voter Registration Crosscheck process a voter registration list maintenance effort conducted State-wide and involving multiple states.
- Electronic Registration Information Center (ERIC) process a voter registration list maintenance effort conducted State-wide and involving multiple states.
- November 2017 general election for Governor, Lieutenant Governor, Attorney General and Va. House of Delegates.
- May 2018 Town general elections for the Incorporated Towns of Remington, The Plains and Warrenton.
- June 2018 dual primary election for U.S. Senate and U.S. House of Representatives.
- Electronic Pollbook data configuration and deployment for the November 2017 general election, May 2018 Town general elections and June 2018 dual primary election.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Costs:				
Personnel	\$261,955	\$290,522	\$312,590	\$317,163
Operating	\$102,781	\$149,683	\$117,782	\$117,782
Capital	\$0	\$18,723	\$0	\$0
<b>Total</b>	<b>\$364,736</b>	<b>\$458,928</b>	<b>\$430,372</b>	<b>\$434,945</b>
Revenue	\$59,512	\$79,746	\$74,611	\$77,811
<b>Net Local Revenue</b>	<b>\$305,224</b>	<b>\$379,182</b>	<b>\$355,761</b>	<b>\$357,134</b>
<b>Full-time Equivalents</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## BUDGET ANALYSIS:

The FY 2018 Adopted Budget for the Registrar includes personnel expenditure increases due to rising benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, revenue increases include town election reimbursements related to elections held by incorporated towns within the County, as well as fees related to the state primary elections based on these election cycles.

# Registrar

## **PROGRAM 1: Voter Registration**

The General Registrar provides appropriate forms for those applying to vote and maintains the official voter registration records, in addition to other duties defined in the Constitution of Virginia, Code of Virginia, and by the State Board of Elections. The official voter registration records allow the General Registrar to provide an accurate list of voters to each polling place. The Electoral Board delegates to the General Registrar the duties of arranging and supervising the elections held in the County.

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Voter Registration Totals	47,583	48,079	48,475	48,871

### **OBJECTIVES:**

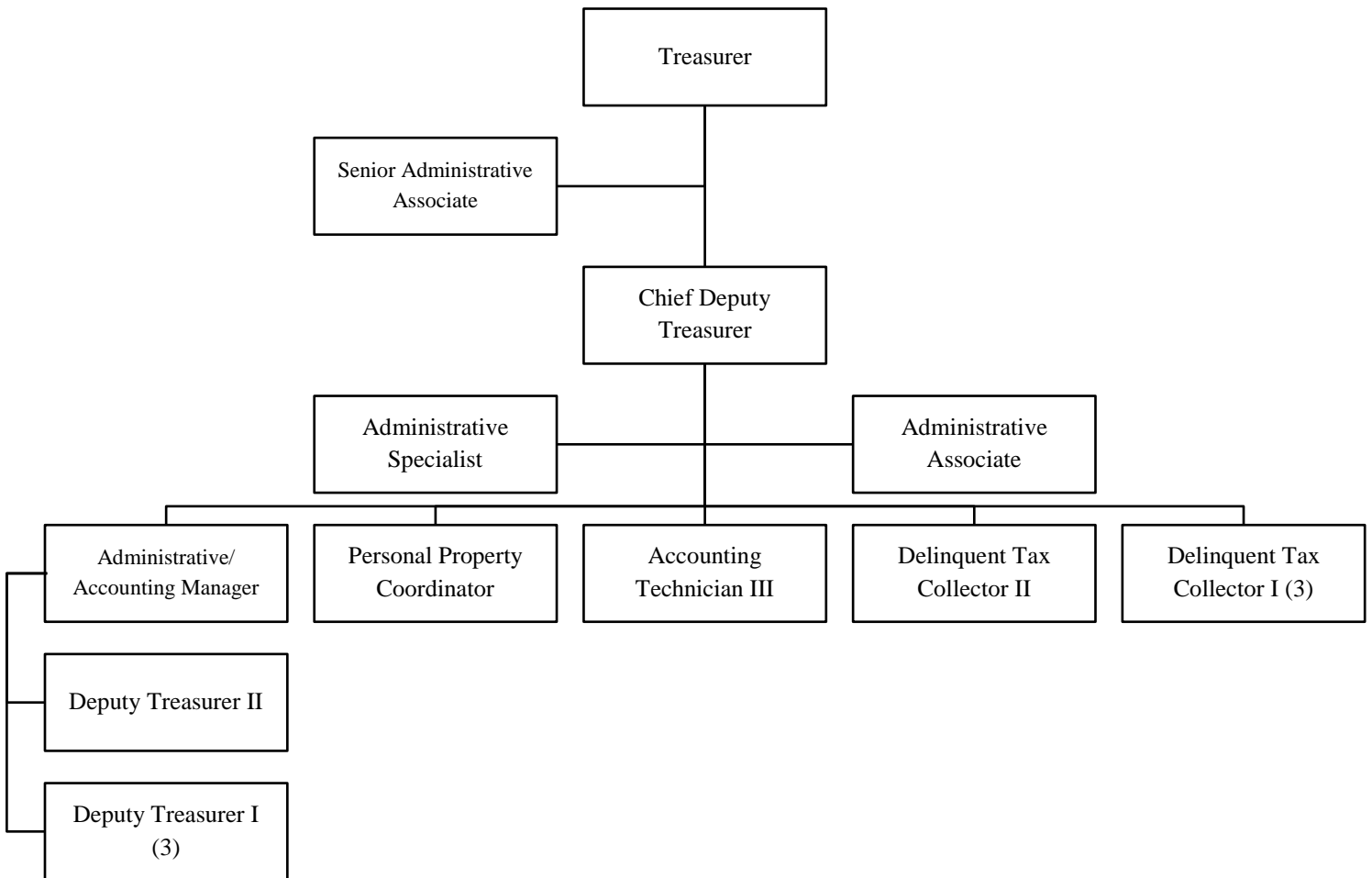
- Promote consistent administration of all election, registration, and campaign finance laws, rules and regulations.

<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Manuals published before election training	100%	100%	100%	100%
Polling locations compliant with ADA guidelines	100%	100%	100%	100%
Voting machines pass public testing	100%	100%	100%	100%
Campaign finance reporting compliance	100%	100%	100%	100%
Reconcile ballots cast with voters	100%	100%	100%	100%

# Treasurer

## ORGANIZATIONAL PURPOSE:

The Treasurer's Office provides efficient, accurate, prompt, and courteous service to the public, and treats all taxpayers equitably through standard office procedures in accordance with the Code of Virginia and the Code of Fauquier County. The Treasurer's Office is responsible for the custody and guardianship of all County funds; the maintenance of all bank accounts; the billing, collection, and recording of County taxes and licenses; the collection of State and estimated income taxes; the receipt and collection of all other revenues; the safekeeping and investment of revenues; the appropriate accounting for and disbursement of revenues; and, the completion of all other related duties.



## GOALS:

- Process real estate and personal property tax payments expeditiously.
- Create innovative, resourceful, and imaginative methods of collecting delinquent taxes.
- Provide every possible payment option by which taxpayers can meet their obligations.
- Safeguard and wisely invest available funds to obtain the maximum return while ensuring the return of principal.

# Treasurer

## KEY PROJECTS FOR FY 2018:

- Continue implementation of e-bill system.
- Process utility billing for Catlett/Calverton Decentralized Sewer Project.
- Process payment application for mobile devices.

## BUDGET SUMMARY:

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Adopted</b>
Costs:				
Personnel	\$1,017,666	\$1,063,418	\$1,050,017	\$1,080,457
Operating	\$181,834	\$184,804	\$200,299	\$218,704
Capital	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,199,500</b>	<b>\$1,248,222</b>	<b>\$1,250,316</b>	<b>\$1,299,161</b>
Revenue	\$462,627	\$476,587	\$492,448	\$482,152
<b>Net Local Revenue</b>	<b>\$736,873</b>	<b>\$771,635</b>	<b>\$757,868</b>	<b>\$817,009</b>
<b>Full-time Equivalents</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

## BUDGET ANALYSIS:

The FY 2018 Adopted Budget for the Treasurer's Office includes adjustments to personnel expenditures due to changes in benefit costs and a mid-FY 2017 two-percent cost-of-living adjustment for permanent staff. In addition, operating expenditures have been adjusted to more accurately reflect historical expenditure trends for credit card processing fees and the implementation of billing systems for the Catlett/Calverton Sewer. Revenue increases for the Treasurer's Office include increases in State Compensation Board funding allocations based on the Commonwealth's adopted budget.

## PROGRAM 1: *General Revenue Collection*

- Assist the public by: billing, collecting, and recording personal property tax, real estate tax and business license tax payments; collecting and recording miscellaneous receipts; collecting and recording State income and estimated tax payments; collecting and recording delinquent accounts for the Commonwealth's Attorney; collecting and recording payments for Environmental Services, collecting and recording funds received from other County departments; selling dog licenses; and responding to questions.
- Process, deposit, and invest funds as expeditiously as possible.
- Process personal property and real estate supplements and exonerations.
- Assist title searchers and accounting auditors.
- Work closely with and assist other departments and agencies on a regular basis.

## Treasurer

SERVICE VOLUME	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Real Estate bills mailed	64,548	64,550	64,600	65,000
Personal Property bills mailed	66,643	68,310	68,300	68,300
Business licenses issued	3,212	3,289	3,290	3,290
Refunds issued	3,033	3,200	3,200	3,300
Dog Tags issued	3,737	3,576	3,500	3,500
State Income/Estimated Vouchers processed	8192	7,309	8,000	8,000
Utility Billing for Catlett/Calverton Sewer	N/A	N/A	567	567

**OBJECTIVE:**

- Provide taxpayers more convenient options for making payments.

OUTCOME MEASURES	FY 2015 Actual	FY 2016 Actual	FY 2017 Goal	FY 2018 Goal
Accounts paid via the web	34,786	34,737	35,000	36,000
Accounts paid via Official Payments	568	584	570	570

**PROGRAM 2: *Delinquent Tax Collection***

- Collect delinquent taxes through debt set-off, third party liens, seizures, etc.
- Process bankruptcies and represent the Treasurer in court cases.
- Establish payment agreements for those individuals with severe hardships prohibiting their timely payment of taxes.
- Follow up on all past-due payments missed by taxpayers.
- Provide statistical information on delinquent tax collection.
- Coordinate collection efforts with the County Attorney's office.\

## Treasurer

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Debt Set-off collections	\$400,490	\$381,750	\$400,000	\$400,000
Follow-up collections	\$3,062,640	\$2,839,357	\$3,250,000	\$3,250,000
Debt Set-off accounts collected	2,038	1,875	2,000	2,000
Accounts sent to debt set off	20,557	16,438	21,000	18,000
Third-party liens issued	2,119	2,350	2,100	2,100
Payment plans established	469	414	450	450
New bankruptcies filed	27	26	21	21
Treasurer Summons	15	36	15	15
Court cases represented/affidavits	258	215	250	250
Department of Motor Vehicle (DMV) holds	9,144	8,484	8,800	9,000
Delinquent letters sent	34,867	35,013	36,000	36,000

### OBJECTIVES:

- Reduce delinquent tax liabilities by offering more convenient means of making payments.

<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Accounts paid through IRMS (debt set-off) Program	1,997	2,604	2,600	2,600
Accounts paid through credit cards/eChecks via the internet	34,786	40,004	40,000	45,000
Accounts paid through credit cards in the office	8,303	8,394	8,400	8,400

### PROGRAM 3: *Delinquent Court Fee Collection*

- Collect delinquent court fees through delinquent notices and third-party liens.
- Follow up on all past-due payments missed by defendants.
- Provide statistical information on delinquent court fee collection.
- Coordinate collection efforts with the County Attorney's office.

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Follow-up collections	\$72,884	\$110,495	\$120,000	\$125,000
Third-party liens	\$78,184	\$127,469	\$127,500	\$127,500

# Treasurer

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## OBJECTIVES:

- Reduce delinquent court fees owed to Fauquier County.
- Provide for a new revenue stream for the Treasurer's office.
- Develop and implement effective delinquent court fee collection program.

<b>OUTCOME MEASURES</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Goal</b>	<b>FY 2018 Goal</b>
Third Party Liens	445	945	800	900
Letters sent	2,803	2,566	3,000	3,500

## PROGRAM 4: *Accounting*

- Upload Direct Deposit files to the bank for processing.
- Print checks.
- Virginia Child Support transfers.
- Virginia withholding tax transfers.
- Send the benefits vendor wires to the bank.
- VRS transfers.
- Post daily to the cash receipts journal and prepare various monthly journal entries.
- Reconcile all financial statements and Treasurer's inventory monthly.
- Process and print all School and County checks as expeditiously as possible.

<b>SERVICE VOLUME</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>
Direct Deposit Uploads	84	327	332	332
Checks Processed	18,673	19,053	18,650	18,650
Virginia Child Support transfers	53	50	55	55
Virginia withholding tax transfers	116	82	70	65
Benefit Wire transfers	265	308	300	300
VRS transfers	48	48	48	48

## OBJECTIVES:

- Ensure all employees and vendors are paid on time.
- Safeguard the integrity of our numerous bank accounts.