Fauquier County
Cost of Community Services Study

Terance J. Rephann

March 2015

Weldon Cooper
Center for Public Service
University of Virginia

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Terance J. Rephann,
Center for Economic and Policy Studies

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CENTER FOR PUBLIC SERVICE
University of Virginia

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WELDON COOPER
CENTER FOR PUBLIC SERVICE
University of Virginia

P.O. Box 400206
Charlottesville, VA 22904
(434) 982-5522 • FAX: (434) 982-5524 • TDD: (434) 982-HEAR
Website: www.coopercenter.org/

Richmond
11 South 12th Street, Suite 225
Richmond, VA 23219-4035
(804) 371-0202 • FAX: (804) 371-0234 • TDD: (804) 982-HEAR

Southwest
One College Avenue
Wise, VA 24293
(276) 328-0133 • FAX: (276) 328-0233 • TDD (540) 328-0191

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Correction (10/29/2015):
The text on page 1, column 1, second paragraph and on page 11, column 1, third paragraph has been modified to correct the explanation of the ratio.

EXECUTIVE SUMMARY

This study examines the cost of community services for land use categories in Fauquier County for FY 2014. Fauquier County is a predominantly rural county on the fringe of the rapidly growing Washington–Arlington–Alexandria, DC–VA–MD–WV metropolitan statistical area, which saw its population grow 21.1 percent from 2000 to 2013 and is projected to grow an additional 38.4 percent by 2040. The rapid growth concerns many local residents because of the potential for loss of prime farmland and open space to development and possible negative fiscal impact of new residential development. The incremental taxable value of residential properties is often less than the public services demanded. As urbanization proceeds, communities also often require or demand higher levels of public services such as faster public safety responses, more parks and recreation services, and other urban amenities.

The Cost of Community Services (COCS) methodology was pioneered by the American Farmland Trust in the mid-1980s. It is based loosely on fiscal impact methodology, which attempts to gauge the net fiscal effects (revenues generated minus service expenditures created) of different types of new development on a community. COCS studies require systematically assigning revenue and expenditures to particular land uses. They then compute the ratio of total expenditures required by land use to total revenues generated by land use. If the ratio is less than one then the land use generates more revenue than it requires in expenditures and provides a local fiscal surplus. If the ratio is greater than one then the land use requires more in the value of services than the revenue it generates creating a fiscal deficit.

COCS studies usually find that commercial/industrial and agriculture/open spaces ratios are much less than one and residential ratios are higher than one. One recent comprehensive inventory of 125 COCS studies nationwide finds that the average ratio for residential is 1.18, commercial/industrial is 0.44, and agriculture is 0.50. An examination of six studies conducted in the last 20 years within Virginia indicates an average of 1.18, 0.40, and .35 respectively. COCS study outcomes can be expected to vary based on the particular service mix offered by the local government and certain methodological choices of the study.

Cost of Community services are descriptive rather than prescriptive: they provide a snapshot of current land use net fiscal contributions and the ratios cannot necessary be extrapolated to future development patterns. Moreover, fiscal benefits are only one of several available metrics of community impact or welfare available. Other metrics include economic output and social benefits.

In conducting the study for Fauquier County, an effort was made to adhere closely to the methodology used by the American Farmland Trust (AFT). This meant that the land use definitions used by the AFT in other studies were adopted here, including residential (property used for dwellings, including single-family homes, farmhouses, mobile homes and rental units, and associated yards), commercial and industrial: (property used for business purposes other than agricultural or forestry, including mining, manufacturing, utilities, retail and wholesale trade, and services), and agriculture and open space (agricultural and forestry properties, in particular those parcels greater than 20 acres).

Data collection and analysis involved four stages. First, final budget revenue and expenditure information from budgets and/or financial reports was collected. Second, information on revenue generation and service use by land use was solicited from county departments. Third, county expenditures and revenues by line item were assigned to each land use. In doing so, a variety of methods were used to assign land uses, including payment and service usage records, staffing information by service area, information about the purpose and beneficiaries of

federal and state government grants, departmental directors and staff estimates, and fallback ratios (a default option for budget land use allocation purposes based on real property tax revenues used when other information is not available).

Results from the Cost of Community Services analysis show that residential land uses generated an estimated $186.0 million in county revenues while consuming approximately $217.4 million in county services in FY2014 for a gap of $31.4 million. Commercial/industrial and agriculture/open space generated estimated surpluses of $27.9 million and $5.6 million respectively, resulting in a total FY2014 budget surplus of $2.1 million. The FY2014 budget COCS ratio is computed by dividing the total county budget expenditure by county revenue for each land use category. This calculation results in COCS ratios of 1.169 for residential land use, 0.263 for commercial/industrial land use, and 0.222 for agriculture/open space land use.

Since there was a positive fund balance generated in FY 2014, an additional calculation (termed a balanced-budget COCS ratio) was provided, assuming that the fund balance is spent in the same proportion as existing FY 2014 expenditures by land use. These COCS ratios are computed by dividing the percentages of total expenditure by land use by the percentage of total revenue by land use. These calculations result in slightly higher COCS ratios of 1.180, 0.265, and 0.224 respectively. The COCS results show that commercial/industrial and agriculture/open space land uses generate substantial budget surpluses for Fauquier County. The COCS ratios are similar to those found in recent national and state studies.

INTRODUCTION

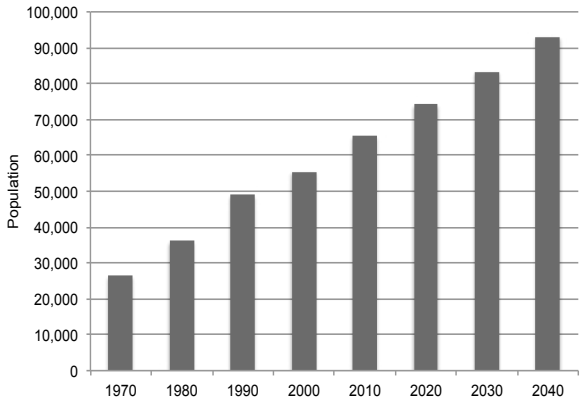
This study examines the cost of community services for land use categories in Fauquier County. Cost of Community Services (COCS) studies allocate local government expenditures and revenues to different land use categories, usually residential, commercial/ industrial, and agricultural/open space, based on public service demand and tax revenue origin. Ratios are used to gauge the relative average demand placed on local government services in comparison to the tax revenue generated by the particular land use. Budget information for the FY 2014 fiscal year and service data from the same period is used. In addition to presenting land use expenditure-to-revenue ratios for the FY14 county budget, the study explores how varying some allocation rules and budget parameters affects the overall results. The information provided by the study will show how existing land uses affect the county budget and can be used for county planning.

The study is divided into several sections. The first section examines Fauquier County land use and budgetary characteristics and trends. The second section reviews the Cost of Community Services methodology, summarizes results from other studies, outlines limitations of the approach, and describes how researchers can allocate budget spending and revenue to particular land uses. The third section describes the methodology and data used for Fauquier County in this report. The final section presents Fauquier County Cost of Community Services results and some additional sensitivity analyses.

SECTION ONE
FAUQUIER COUNTY LAND USES AND BUDGET

Fauquier County is a predominantly rural county on the fringe of the rapidly growing Washington–Arlington–Alexandria, DC–VA–MD–WV metropolitan statistical area. The county's population was an estimated 67,207 in 2013, which is up 21.1 percent from a level of 55,470 in 2000. It is projected to grow an additional 38.4 percent by 2040 (see **Figure 1.1**).

Figure 1.1 Fauquier County Population, Actual and Projected, 1970-2040

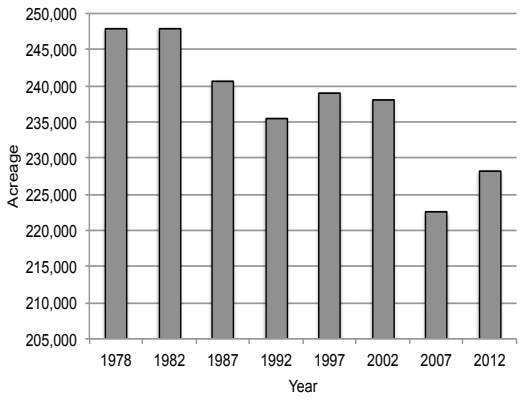


Source: U.S. Census Bureau and Weldon Cooper Center for Public Service

The rapid growth in population concerns many local residents because of the potential for loss of prime farmland and open space to development and possible negative fiscal impact of the new residential development. The county has experienced some attrition in farmland over the last three decades (see **Figure 1.2**). However, the rate of attrition over the 1978-2012 period at 8.6 percent was much smaller than statewide loss of 20.0 percent in no small part because of local government policies.[1] Moreover, the county retains large areas of contiguous agricultural and open space parcels, most notably in the north of the county where development pressures are the greatest (see **Figure 1.3**). Approximately 54 percent of county land area is farmland.

Fauquier County's shifting composition of land uses has ramifications for the growth and composition of its budget. The incremental taxable value of residential taxable value of residential properties is often less than the public services demanded. As urbanization proceeds, communities also often require or demand higher levels of public services such as faster public safety responses, more parks and recreation services, and other urban amenities.

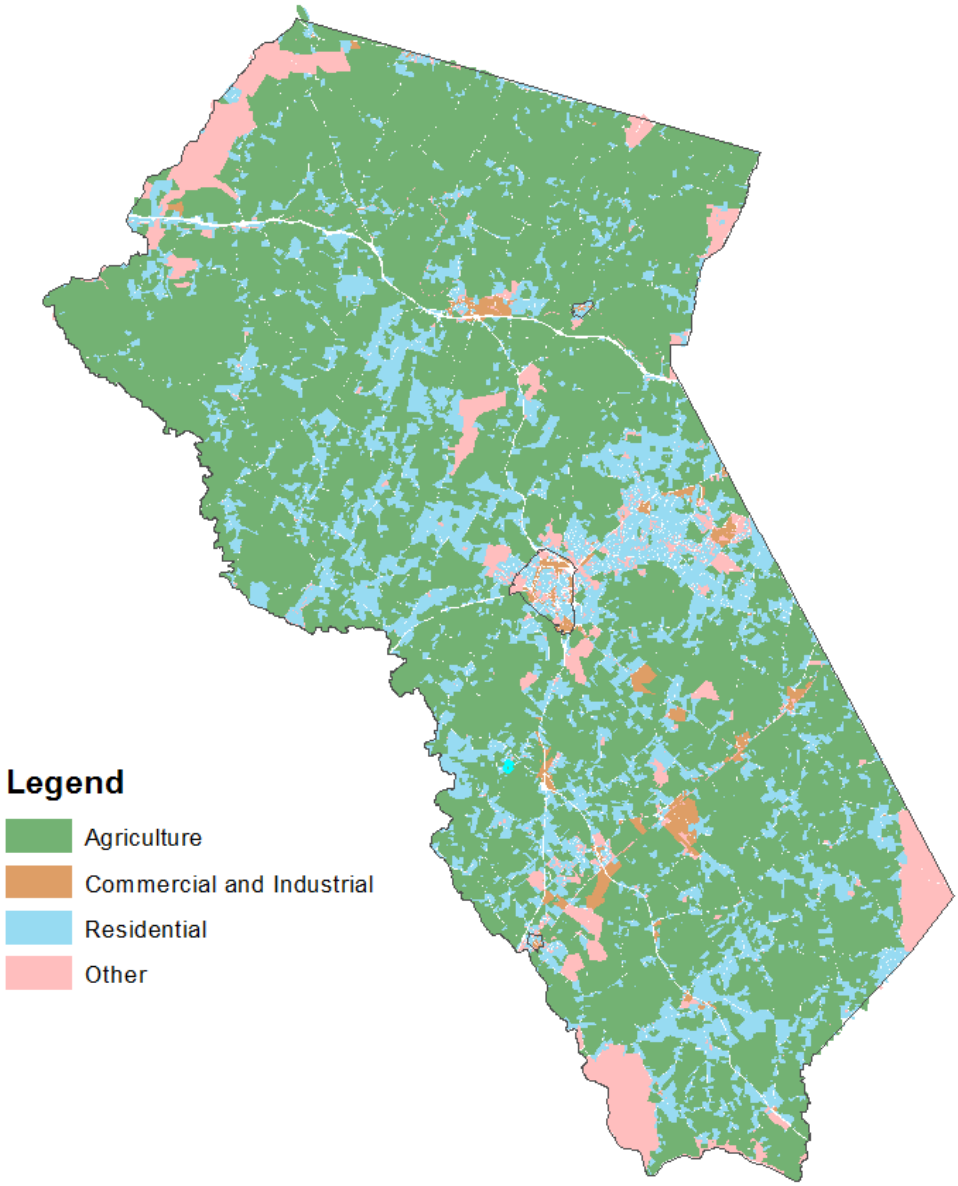
Figure 1.2. Fauquier County Farm Acreage, 1978-2012



Source: National Agricultural Statistics Service, Census of Agriculture, Various Years; Note: 1992 and earlier years are not adjusted for survey nonresponse error and farm definition was expanded in later censuses.

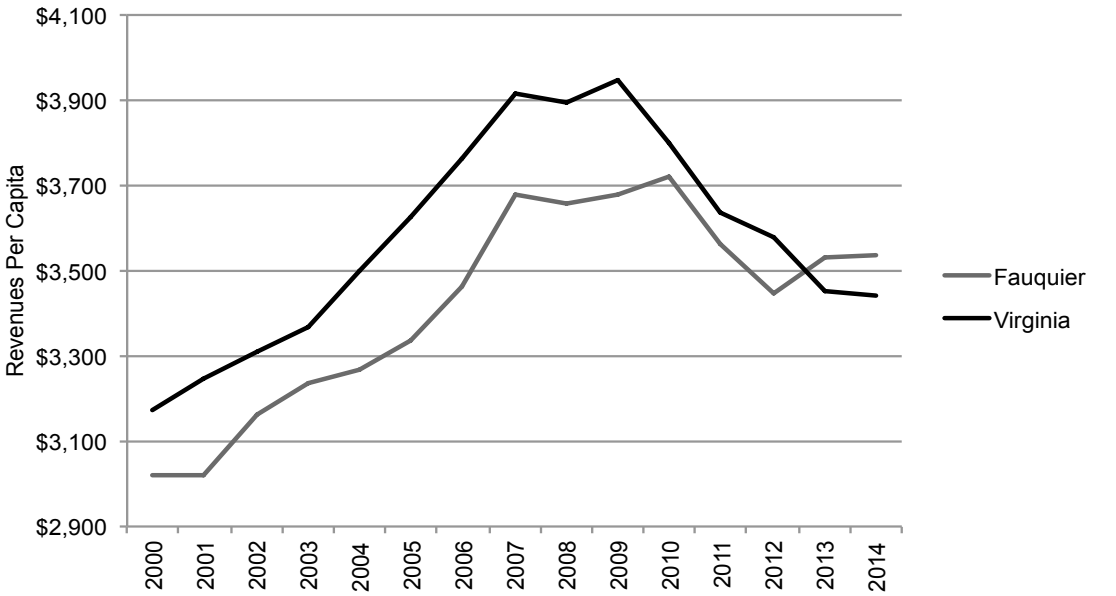
1 Fauquier County demonstrates support for preserving its open spaces and more compact urban settlement patterns in a variety of ways. The county comprehensive plan and zoning regulations define distinct agricultural/open space zones and encourage more compact residential development. The county has a use value tax assessment program, which assesses eligible private agricultural, forestry, horticultural, and open space properties at their agricultural production values. Also, several agricultural and forestall districts encompass natural resource areas that provide use value assessments and additional conservation protection. The county funds a dedicated conservation easement program which combines state, non-profit organization, and local government funds for the purpose of purchasing developmental rights. It also has a system for collecting proffers for residential and commercial developments. Lastly, the county is one of only a handful of Virginia counties to support a staffed Agriculture Development department that provides marketing, training, and financial assistance to the farm sector to make it more economically viable.

Figure 1.3. Fauquier County Land Use Map



Source: Fauquier County Geographical Information Services Department

Figure 1.4. Fauquier County Real Revenues (2014 dollars) Per Capita, Fauquier County and Virginia, 2000-2014



Source: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures*

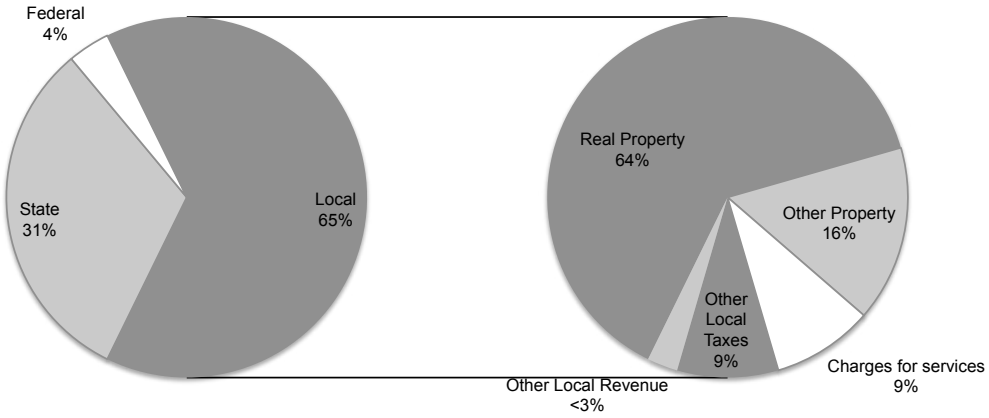
According to the *Comparative Report of Local Government Revenues and Expenditures* from the Virginia Auditor of Public Accounts, Fauquier County raised $241.4 million in FY 2014 compared to $121.1 million in FY 2000. On a real per-capita basis revenues increased to $3,723 in FY 2010 before falling 7.4 percent to $3,446 in FY 2012 as a result of plunging home values and lower assessments (see **Figure 1.4**). Per capita revenues increased once again in FY 2013, due to the economic recovery and revived property values. Revenues increased once again in FY 2014 at least partly due to a slight county real estate tax rate increase in FY 2014 which was partly motivated by the need to provide funding for transitioning from an all volunteer fire and EMS services to a mixed volunteer/professional force to keep up with increasing services demand. Fauquier County is a relatively affluent county and thus benefits less from state intergovernmental transfers because of its much lower fiscal stress indicator scores, which are used to distribute state aid.[2] Sixty-five percent of local revenue is locally derived (see **Figure 1.5**) compared to 63 percent for all Virginia counties. In addition, Fauquier County is more reliant on real property taxes than other counties. Sixty-four percent of local revenue is derived from real property taxes compared to 55 percent for all Virginia counties.

On the expenditure side, the vast majority of expenditures (59 percent) are on education with the next highest percentage spent on public safety (13 percent) (see **Figure 1.6**). This compares to all Virginia counties that dedicated 58 percent of their expenditures to education and 15 percent on public safety

Like other communities in the state, Fauquier County was negatively affected by the recent housing market turmoil and 2007-2009 recession. Residential property tax assessments as a percentage of total real property taxable assessments decreased

2 The Commission on Local Government *FY 2013 Report on Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Cities and Counties* indicates that Fauquier County ranked 9th lowest among 134 localities on the fiscal stress index with an index value of 88.62. The fiscal stress index measures a locality's "ability to generate additional local revenues from its current tax base relative to the rest of the Commonwealth."

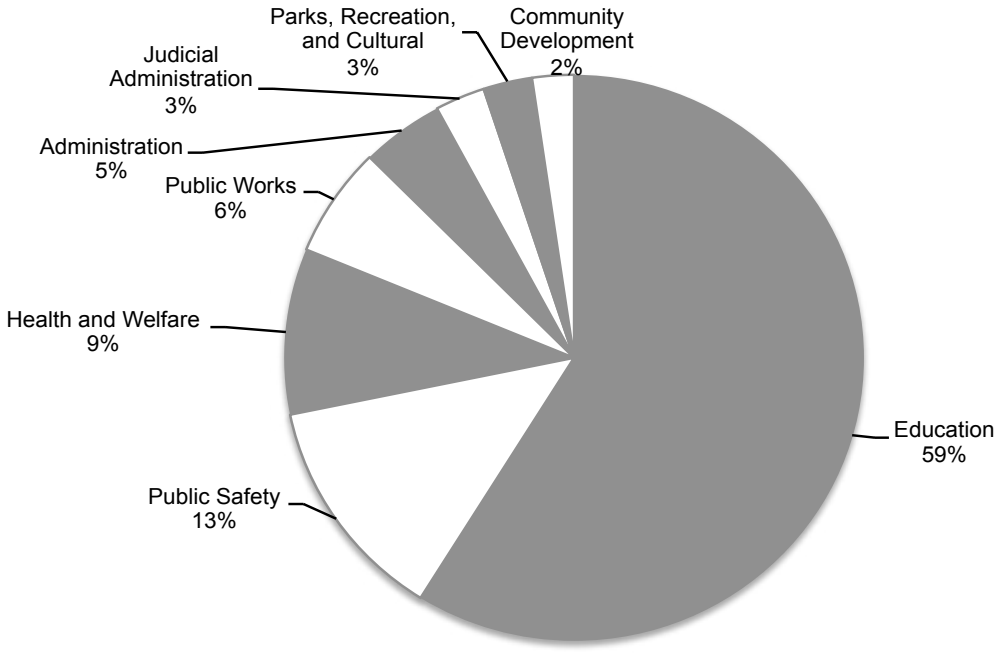
Figure 1.5. Fauquier County Revenue by Source, FY 2014



Source: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures*

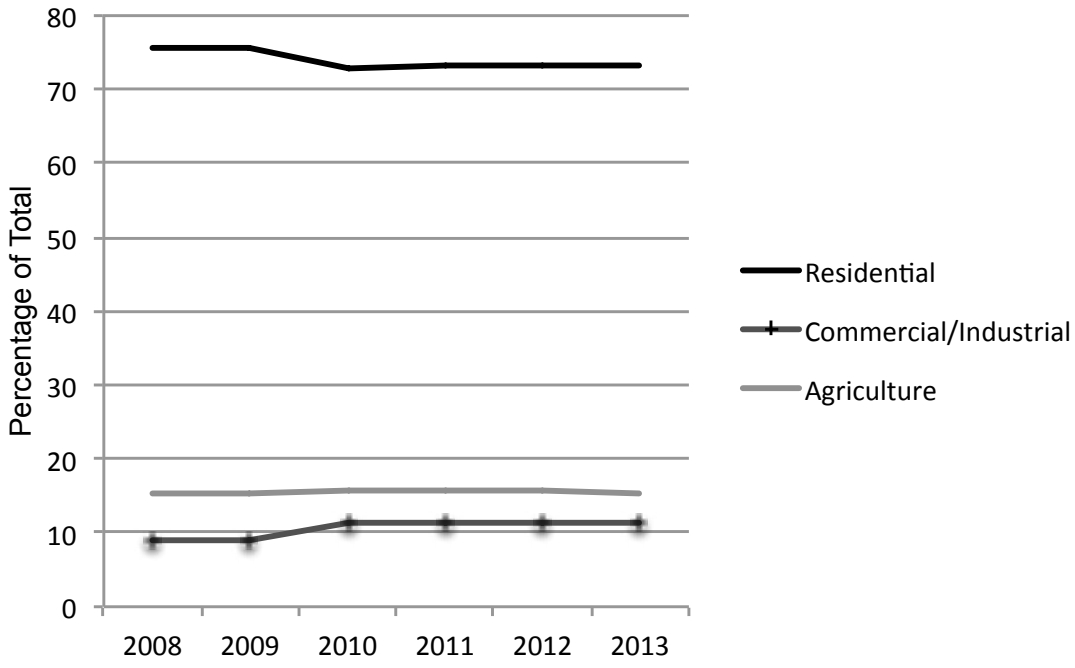
in 2008 from 75.8 percent to 73.2 percent in 2013 as housing prices dropped while the relative tax burden of commercial/industrial properties increased from 9 percent to 11.4 percent and agriculture properties increased slightly from 15.3 percent to 15.4 percent (see **Figure 1.7**). Agriculturally zoned land value is largely determined by its use value as determined by the Commissioner of Revenue and

Figure 1.6. Fauquier County Maintenance and Operations Expenditures by Function, FY 2014



Source: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures*

Figure 1.7. Percentage of Assessed Value of Real Property by Land Use, 2008-2013



Source: Weldon Cooper Center for Public Service, *Virginia Local Tax Rates*

has been more stable despite a use value assessment decrease in 2009 (see **Table 1.1**).[3] Even with this decrease, Fauquier County agricultural relative real property contributions are significantly higher than the state at large. The average statewide values for counties are 76, 18, and 4 percent respectively. Fauquier County has higher use values because farmland is more valuable and because use value rates are set closer to imputed rental values rather than production values that are somewhat lower.

3 The table shows Fauquier County use values compared to State Land Evaluation and Advisory Council (SLEAC) computed values for agricultural class one (i.e., prime soil with low risk of flooding) crop acreage. The table shows values using both the income approach and rental approach. Virginia Cooperative Extension in cooperation with SLEAC (a committee established in 1973 to estimate the use value of agricultural, horticultural, forest, or open space land at its use value as compared to the market value) computes agricultural land uses based on the expected farm income per acre that farmers could expect based on market prices and average farm composition for the county. Be beginning in 2011, it began to publish cash agricultural land rental rates based on USDA National Agricultural Statistical Service survey data. Fauquier County use values have been similar to the SLEAC rental rate for the last several years, which are higher than the amount obtained using the income approach.

Table 1.1 Fauquier County Use Values and SLEAC Values by Fiscal Year

Year	Use Value	Class I SLEAC-Income	SLEAC-Rent
2009	640	270	NA
2010	480	170	NA
2011	480	130	460
2012	480	140	500
2013	480	200	520
2014	480	330	470

Source: Weldon Cooper Center for Public Service, *Virginia Local Tax Rates* and Virginia Cooperative Extension

SECTION TWO
COST OF COMMUNITY SERVICES METHODOLOGY

The section provides a general overview of the Cost of Community Services methodology and summarizes the findings of other national and Virginia community studies. It also discusses some limitations of such studies. The section ends with a description of alternative methods for allocating expenditures and revenues to land use categories.

Cost of Community Services Studies

The Cost of Community Services (COCS) methodology was pioneered by the American Farmland Trust in the mid-1980s (Schmidt, Moore, and Alber 2014). It is based loosely on fiscal impact methodology, which attempts to gauge the net fiscal effects (revenues generated minus service expenditures created) of different types of new development on a community. The methodology grew out of a concern that increasing development in rural localities placed increasing demands on public services while sometimes generating insufficient tax revenues to cover the costs of the services. COCS studies provide a picture of which land uses (usually residential, industrial and commercial, and agriculture and open space) provide a net fiscal surplus or deficit at one point in time.

COCS studies require systematically assigning revenue and expenditures to particular land uses. They then compute the ratio of total expenditures required by land use to total revenues generated by land use. If the ratio is less than one then the land use generates more revenue than it requires in expenditures and provides a local fiscal surplus. If the ratio is greater than one then the land use requires more in the value of services than the revenue it generates creating a fiscal deficit.

COCS study findings are remarkably robust across different jurisdictions. Most studies find that that commercial/industrial and agriculture/open spaces ratios are much less than one and residential ratios are higher than one. Kotchen and Schulte (2009) compiled information on 125 COCS studies conducted in the U.S. They find that the average ratio for residential is 1.18, commercial/industrial is 0.44, and agriculture is 0.50. The American Farmland Trust (2010) computed median ratios of 1.16, 0.35, and 0.29 respectively for 152 community studies. An examination of six studies conducted in the last 20 years within Virginia (see **Table 2.1**) indicates an average of 1.18, 0.40, and .35 respectively.

COCS study outcomes can be expected to vary to some degree based on the particular service mix offered by the local government. For, example, residential ratios tend to increase when school budgets represent a larger proportion of the local budget because these services are provided to residents while the revenues that support educational expenditures come from all land uses (DeBoer 2010; Kotchen and Schulte 2009). For the same reason, communities that offer services or financial assistance to the agriculture sector such as farmland easement purchases, cooperative extension services, and a dedicated department

Table 2.1 Summary of Recent Virginia COCS Studies

		Ratios			
Local Government	Year	Residential	Comm./Ind.	Ag./Open Space	Source
Augusta County	1997	1:1.22	1:0.20	1:0.80	Valley Conservation Council
Bedford County	2005	1:1:07	1:0.40	1:0.25	American Farmland Trust
Clarke County	1994	1:1.26	1:0.21	1:0.15	Piedmont Environmental Council
Culpeper County	2003	1:1.22	1:0.41	1:0.32	American Farmland Trust
Frederick County	2003	1:1.19	1:0.23	1:0.33	American Farmland Trust
Northampton County	1999	1:1:13	1:0.97	1:0.23	American Farmland Trust

Source: American Farmland Trust

of agriculture can be expected to have higher agricultural ratios, holding all else the same.

As discussed further below, COCS study results are also sensitive to certain methodological decisions adopted by the researcher. For this reason, Kotchen and Schulte (2009) recommend that researchers make their assumptions explicit and consider performing sensitivity analyses to instill greater confidence in the results.

Limitations of Cost of Community Services Studies

Cost of Community Services studies describe the current land use revenue contributions and service loads. This information is sometimes uses to support rural preservation efforts and to discourage residential development. Yet, COCS studies also have certain conceptual, methodological and interpretative limitations (Kotchen and Schulte 2009; Deller 1999, Kelsey 1996), which are briefly described here:

Sensitivity to methodological choices. COCS study results can vary based on methodological decisions. First, differences can occur as a result of how jurisdictional boundaries are defined. For example, the exclusion of component units or special taxing districts that fund primary and secondary education can have a profound effect on the results. COCS studies conducted for communities such as incorporated towns that do not fund or operate school systems tend to show lower residential land use COCS ratios than jurisdictions that provide these services. Second, land use definitions can also be important. For example, allocating farm households (and the corresponding residential service load) to agriculture/open space land uses has been found to increase the agriculture/open source COCs ratio (Kotchen and Schulte 2009; Edwards and Jackson-Smith 2001). Third, studies vary in the precision with which they identify and allocate expenditures and revenues to land uses. The gold standard is actual records that show which land use categories pay taxes, fees, and fines and use services. However, this kind of information is often not available, and most studies use default options called "fallback ratios" explained further below.

Average versus marginal analysis. COCS studies allocate costs and expenditures based on community wide averages by land use at one point in time. However, the resulting COCS ratios may not reflect the incremental fiscal impact of changes in land uses over time. First, communities that have underutilized capacity or that can exploit economies of scale in service delivery may experience lower marginal expenditure burdens than communities without these characteristics. Second, properties are also very heterogeneous within land use categories. For instance, commercial and industrial land use includes properties with widely different service requirements and revenue generating potentials. Multi-family residential units often generate lower revenues than single-family homes. The spatial configuration of properties also matters. More compact developments are less demanding of infrastructure and community services than less decentralized development patterns. For these reasons, COC is descriptive of current conditions and not predictive of changes in land uses at the margin.

Market failures and tax incidence. COCs studies allocate expenditures to those land uses based on service loads and payment source. However, the expenditure benefits and tax incidence may be more diffuse. Many locally provided services are public goods, which means that the consumers cannot be excluded from benefiting from them and their consumption does not deplete the availability of the service. For example, police and fire protection benefits everyone, including those who are not directly affected by police and fire response by reducing hazard insurance rates, deterring misconduct, or preventing wider outbreaks of mischief, disease, and conflagration. Public services such as education, although they directly benefit residents, may improve productivity and earnings for businesses and farms. Furthermore, public improvements and services provided by spending may be capitalized into local land prices. Tax incidence may also differ from the source of tax collections. The entity that pays the tax is not always the one that ultimately bears the tax because

of tax shifting and tax exporting. Evidence suggests that the bulk of some taxes (e.g., hotel/motel taxes) is exported outside the community and therefore is not borne by any local land use. Other taxes, such as Business, Professional and Occupational License (BPOL) taxes which are paid by businesses, may be at least partly shifted to the consumers of these services in the form of higher prices and to employees in the form of lower wages and benefits.

Metrics of community welfare. COCS studies only look at the fiscal benefits and costs of land use configurations. Alternative metrics of wellbeing include economic impact (e.g., employment, output) and social costs and benefits (e.g., the imputed market value of clean water and air). The land use impacts or benefits from these calculations are potentially quite different from COCS results. For instance, farms often have lower "economic multipliers" than commercial and industrial operations. On the other hand, agricultural land and open space provide significant environmental benefits that are not captured by economic or fiscal impact metrics.

Methods for Assigning Revenues and Expenditures to Land Uses

The quality of a COCS study rests in large part on how accurately it can assign revenues and expenditures to particular land uses. Typically, revenue assignments are relatively more straightforward than expenditure assignments since records are often available showing which individuals or enterprises incurred a particular tax or fee.[5] In contrast, many government services are public goods or accurate service user records are not maintained, making it more difficult to associate users with particular land uses.

A variety of different methods are available to assign revenues and expenditures to land uses. They include information drawn from: (a) payment and service usage records, (b) personnel records by service area, (c) imputation methods, (d) land use allocations contained in other COCS studies for comparable communities, (e) intergovernmental aid rules, (f) departmental directors and staff estimates, and (g) fallback ratios.

Payment and Service Use Records

Many local government departments keep records on the source of tax and fee payments or the utilization of services. The most obvious example is real property tax records, which report taxes paid by property parcels that are easily identifiable with particular land uses. In other instances, this information can be inferred using address records. For example, police and fire/EMS incident reporting systems contain information such as service call address or coordinate that allows one to geocode the service data and associate it with tax parcels.[6] In some instances, this information can be misleading or inaccurate—for instance, incident reports may mislabel an address or provide only a partial description (e.g., corner of 2nd and South streets) or incidents that occur in public right-of-ways will be attributed to nearby addresses.

There are some potential "grey areas" in making assignments. First, some property has dual business and commercial use. A business property may also include residential apartments. In addition, many individuals have home based occupations or work as contractors out of the home. The property in question may have a commercial use but be located in a residentially zoned area. Second, nontaxable parcels (e.g., government and non-profit buildings and public right-of-ways) also generate service loads, which raise the issue of how to identify the users of the services at these non-taxable property parcel locations.

Another issue is using counts as a measure of service resource load. In certain instances, there may be other features of the service call that better represent the amount of resources used.

5 In some instances, like the local option sales tax, no permanent record is made of the identify for the individual sales transaction. In other instances, like personal property taxes, it may be possible via address geocoding to associate a payment address with a particular land use.

6 Federal public safety reporting systems such as the National Fire Incident Reporting System (NFIRS), National EMS Information System (NEMSIS), and National Incident-Based Reporting System (NIBRS) have fields that identify the type of location (e.g., wildland/woods, processing/manufacturing area) and description of the area where the incident occurred that might be used to associate the incident with a land use.

For example, the cost of making a fire call may differ depending on the time responding and being on the scene, the number of personnel responding, the pieces of equipment used, etc.

Personnel Hours by Service Area

In some instances, service call or collection information may not be available. However, it may be possible to identify particular personnel that deal with specific types of customers. For instance, the FTE or compensation weighted FTE of employees serving households would be assigned to residential land use, while those serving exclusively business or agricultural customers could be assigned to those land uses. These totals could then be aggregated department-wide to provide a department land use allocation.

Imputation Methods

In the absence of actual service use or personnel assignment, it may be possible to impute service usage by land use using other external data sources. One example of this method is provided by DeBoer (2010) who estimates average daily service population by land use using federal statistical agency population, employment and commuting data. This population headcount then becomes the basis for measuring public safety service load. Several studies use imputation methods to estimate road usage and wear by land use (for assigning the source of road construction and maintenance expenditures) using state and national data on vehicular registrations, number of trips, miles travelled, and vehicular loads (DeBoer 2010; Thorvaldson and Seidl 2009; Edwards and Jackson-Smith 2001).[7]

Information from Other Studies

Many COCS studies evaluate the same types of local revenues and expenditures. The land use allocations made for these items may be transferable for similar types of communities. For instance, cooperative extension is offered in many counties with the county picking up a portion of the expenditures. Information from these studies could be used to inform the selection of land use allocations.

Intergovernmental Aid Criteria

Some governmental grant programs specify rules or formulas for assigning expenditures by jurisdiction. For example, a formula which weights heavily resident population for awarding funds could be considered an award on the basis of residential land uses. The description of the purpose of a particular federal or state award may provide valuable clues about the land use targeted.

Hybrid Methods

It may be possible to combine different methods to obtain more accurate estimates of service use by land use category. For instance, DeBoer (2010) uses a hybrid method using property value information and average daily population by land use to assess public safety services usage. Another example of this method would be to combine personnel staffing information with service call information. If it is known that certain staff deal exclusively with particular land uses but other staff deal with multiple land uses, service calls could be used to as a weighting factor for the other staff members.

Director and Staff Estimation

Many times, precise records may not be kept, but departmental directors or staff may be able to offer an estimated breakdown of the amount of effort spent serving different constituencies such as households, businesses, or farmers. In the absence of any hard data or information such as that described above, these estimates may be useful in allocating expenditures and revenues to land uses.

Fall-back Ratios

Almost all COCS studies use a "fall-back" ratio as a default option for budget land use allocation purposes when other information is not available. This ratio is usually computed on the basis of real property tax revenue by land use. The underlying assumption of the method is that property taxation

7 Road maintenance and construction is generally handled by the Commonwealth through the Virginia Department of Transportation (VDOT). Thus, it will not be considered in this study. However, in communities where local road maintenance is the responsibility of local governments, evidence has been offered that businesses and farmers make proportionally more use of local roads because of the additional wear that heavy farm and business vehicles make on roads (DeBoer 2010).

provides a rough estimate of user benefits. Fall-back ratios are often used for allocating general administrative services expenditures to land uses since these services benefit everyone in the community. One issue in COCS analysis is whether to calculate real property tax revenue by taxable real property (which takes into consideration use value taxation) or assessed real property values when making the land use allocations. Most COCS studies (including AFT) rely on taxable real property values as a better indicator of the benefits received by different land uses.[8]

8 The use value assessment method of using capitalized production values in lieu of comparable sales values provides a rough approximation of property values in locations except urban fringe areas where development pressures are high (Anderson 2012). Even in cases, it cannot be argued that these speculative values create additional costs for local government. DeBoer (2010) notes, however, that the choice of how to value farmland (i.e., use value or development value) can make a sizeable difference in agriculture land use COCS results.

SECTION 3
FAUQUIER COUNTY STUDY DATA AND METHODOLOGY

At the start of this study, county officials, key departmental staff, and community stakeholders were invited to a project meeting on December 17, 2014 to discuss the purpose, timeline, methodology, and data collection tasks for the study. This forum was used to solicit feedback on research design issues and definitions, discuss data collection options, and plan follow-up interviews to collect more detailed departmental level information.

In conducting the study, an effort was made to adhere closely to the methodology used by the American Farmland Trust (AFT). This meant that the land use definitions used by the AFT in other studies was adopted here and that farm household service demand and farm improvements assigned to residential land use. It also meant that other COCS studies, particularly four studies conducted in Virginia, were used to help guide land use allocation decisions when Fauquier County information was not available. This decision was made for several reasons. First, AFT developed the original methodology and it has been used repeatedly with little modification by other agencies and organizations in studies conducted elsewhere in the country. Second, the AFT has conducted several Virginia studies which serve as useful benchmarks for Fauquier County results if the same methodology is adopted. Lastly, feedback from the project sponsor indicated that they agreed with the approach taken by AFT and it best met their needs for county planning.

The study proceeded in five stages. First, land use categories were defined. Second, final budget revenue and expenditure information from budgets and/or financial reports was collected. Third, information on revenue generation and service use by land use was solicited from county departments. Fourth, county expenditures and revenues by line item were assigned to each land use. Lastly, the land use allocations were summed up and expenditure to revenue ratios were computed by land use. Each of the first four steps is described in more detail below while the last step is presented in the next section.

(1) Definition of land use categories

Three land use categories were defined: residential, commercial and industrial, and agricultural and open space:

Residential: Property used for dwellings, including single-family homes, farmhouses, mobile homes and rental units, and associated yards.

Commercial and Industrial: Property used for business purposes other than agricultural or forestry, including mining, manufacturing, utilities, retail and wholesale trade, and services.

Agriculture and Open Space: All agricultural and forestry properties, in particular those parcels greater than 20 acres.

(2) Collection of final budget revenue and expenditure information

FY2014 budget information was utilized because final budget figures were available at the time the study commenced. Information on revenues and expenditures for FY 2014 was obtained from the 2014 CAFR (Fauquier County Comprehensive Annual Financial Report, Schedule of Revenues, Expenditures, and Changes in Fund Balance—Budget and Actual Governmental Fund, for the Year Ended June 30, 2014). Separately, Schedule 1 (Government Funds and Discretely Presented Component Unit—School Board, Schedule of Revenues—Budget and Actual), which provided more detailed revenue information, was obtained from the Department of Finance. When needed to form a more complete picture, more detailed breakdown of individual budget items from the CAFR and Schedule 1 was obtained from the Budget Office.

(3) Collection of information on revenue generation and service use by land use from county departments.

In mid January, e-mail and phone contacts were made with department directors and other key staff to solicit information for use in making land use allocations. The e-mail contained a FAQ (Frequently Asked Questions) memo and department spreadsheet, which contained revenue and expenditure line items for the department (see **Appendix A**). The spreadsheet was to be used for entering data and identifying the assignment method used. Follow-up phone conversations were arranged to obtain additional information from non-respondents.

(4) Allocations to budget expenditures and revenues by line item.

The information collected from the third task was used to make land use allocations for expenditure and revenue items. In a number of instances, individual departments were not able to furnish usable data because (a) tax, customer service, or caseload records were not stored in electronic formats or were not stored in formats that they could be easily associated with particular land uses or (b) the department contact was unable to provide estimates of the land use distribution of their customer or service base.

Appendix B. contains a more detailed description of the various assignment methods used for key budget categories. Some of the assignments depended on actual service usage and payment records. Some assignments are based on departmental estimates of service usage and payments based on their experiences providing the services or receiving the payments. Other assignments are based on analyst assignments of budget items based on descriptions of the purpose and usage of the budget item or AFT assignments used in other Virginia COCS studies.

SECTION 4
RESULTS

This section presents the result of the land use allocations and computed cost of community services expenditures-to-revenues ratios by land use category. In addition to presenting the ratios for the FY2014 county budget, several additional scenarios are designed to gauge the sensitivity of the results to different assumptions made in the analysis.

Table 4.1 presents a summary of revenue and expenditure land use category allocations by major budget item. A more detailed breakdown of the budget and description of allocation method used by item are provided in **Appendix C**. Table 4.1 shows that residential land uses generated an estimated $186.0 million in county revenues while consuming approximately $217.4 million in county services in FY2014 for a gap of $31.4 million. Commercial/industrial and agriculture/open space generated estimated surpluses of $27.9 million and $5.6 million respectively, resulting in a total FY2014 budget surplus of $2.1 million. The FY2014 budget COCS ratio is computed by divided the total county budget expenditure by county revenue for each land use category. This calculation results in COCS ratios of 1.169 for residential land use, 0.263 for commercial/industrial land use, and 0.222 for agriculture/open space land use.

Since there was a positive fund balance generated in FY 2014, we create an additional scenario (termed a balanced-budget COCS ratio) where this fund balance is spent in the same proportion as existing FY 2014 expenditures by land use.[9] These COCS ratios are computed by dividing the percentages of total expenditure by land use by the percentage of total revenue by land use. These calculations result in slightly higher COCS ratios of 1.180, 0.265, and 0.224 respectively. The COCS results show that commercial/industrial and agriculture/open space land uses generate substantial budget surpluses for Fauquier County.

These residential and industrial/commercial balanced budget COCS ratios are similar to those found in recent state and national studies discussed earlier.

Table 4.2 shows three scenarios that demonstrate the sensitivity of the results to changing some of the underlying accounting parameters used in the analysis.

The first scenario eliminates the agriculture easement program by removing Conservation Easement Fund tax revenues and spending. This program is a significant portion of county spending on agriculture/open space but also has public good properties. This adjustment lowers the agriculture/open space ratio to 0.159.

The second scenario shows the effect of using total assessed values rather than taxable values (which reflect land use value tax deferments) as a fallback ratio reflecting the service load of land use activities for many general administrative services and other activities that were difficult to assign. The effect of using these values increases the agriculture/open space ratio to 0.267. As noted previously though, use value assessments should provide the more realistic measure of agriculture/open space service utilization.

The last scenario assumes that federal and state revenues are not available to fund FY2014 activities but that the county would make up the shortfall by levying additional taxes, fees, fines, etc. in

9 This "normalizing" adjustment is routinely reported in COCS studies (see DeBoer 2010; Thorvaldson and Seidl 2009; Edwards and Jackson-Smith 2001).

Table 4.2 Fauquier County Cost of Community Services Sensitivity Analyses

	Residential	Commercial/Industrial	Agriculture/Open Space
Remove Conservation Easements	1.181	0.266	0.159
Use Assessed Values	1.178	0.264	0.267
Remove Federal and State Revenues	1.320	0.186	0.152

Table 4.1 Fauquier County Budget Allocations by Land Use

Revenues

	Residential	Commercial/Industrial	Agriculture/Open Space
General Property Taxes	$91,591,190	$17,561,673	$6,344,816
Other Local Taxes	$3,258,114	$10,953,060	$116,091
Permits, Fees, and Licenses	$466,164	$929,739	$22,421
Fines and Forfeitures	$496,894	$2,850	$1
Revenue from Use of Money and Property	$202,987	$123,674	$0
Charges for Services	$952,145	$25,720	$3,567
Gifts and Donations	$1,884	$14,300	$0
Recovered Costs	$375,604	$33,984	$5,045
Miscellaneous Revenue	$334,313	$38,934	$6,665
Total Revenue from Local Sources	$97,679,295	$29,683,934	$6,498,606
State Government	$25,573,751	$1,145,479	$283,176
Federal Government	$2,600,496	$869,732	$1,756
Other Government Funds	$5,610,167	$6,085,323	$389,808
School Board Funds	$54,549,212	$125,080	$0
Total Revenue	$186,012,921	$37,909,548	$7,173,346
(a) Revenues Percentage by Land Use	80.49	16.40	3.10

Expenditures

	Residential	Commercial/Industrial	Agriculture/Open Space
General Government	$16,966,471	$1,078,493	$412,923
Judicial	$3,505,220	$101,553	$36,158
Public Safety	$20,734,972	$3,040,656	$67,135
Public Works	$7,044,804	$158,692	$93,348
Health and Welfare	$11,328,226	$0	$0
Education--Community Colleges	$204,981	$0	$0
Parks, Recreation, and Cultural	$5,665,269	$0	$0
Community Development	$1,547,244	$3,483,889	$407,614
Nondepartmental Operations	$617,506	$84,902	$52,013
Total General Fund	$61,154,927	$8,190,447	$1,286,694
Capital Projects	$4,158,031	$707,253	$951
Debt Service	$13,423,156	$584,253	$121
Other Governmental Funds	$5,984,957	$721,737	$525,007
Public Schools	$132,226,058	$0	$0
Total Expenditures	$217,406,894	$9,961,427	$1,595,270
(b) Expenditures Percentage by Land Use	94.95	4.35	0.70
Gap (Expenditures-Revenues)	-$31,393,913	$27,909,548	$5,578,077
COCS Ratio (Expenditures/Revenues)	1.169	0.263	0.222
Balanced Budget COCS Ratio ((b)/(a))	1.180	0.265	0.224

proportion to the composition of FY 2014 local revenues to fund the gap. Removing state and federal aid (categorical and non-categorical) raises the residential COCS ratio to 1.320 and lowers the commercial/industrial and agriculture/open space land use ratios to 0.186 and 0.152 respectively. Thus, removing these intergovernmental transfers, which disproportionately benefit residential land uses results in a much higher commercial/industrial and agriculture/open space fiscal burden. This result is obtained because the vast majority of state and federal revenues are earmarked for programs that benefit households such as education and social services. That is to say, federal and state governments assume a significant cost burden for providing local public services to Fauquier County residents.

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APPENDIX A. DEPARTMENT MEMORANDUM

COST OF COMMUNITY SERVICES STUDY FAQ

What is a Cost of Community Services study?

A Cost of community service (CCS) study allocates local government expenditures and revenues to different land use categories, usually residential, commercial/industrial, and agricultural/open space, based on assessments of municipal public service demands and the amount of revenues generated by land use. This information shows how existing land uses affect the county budget and can be used for county land use planning.

How are the land use categories defined?

Residential: Property used for dwellings, including single-family homes, farmhouses, mobile homes and rental units, and associated yards.

Commercial and Industrial: Property used for business purposes other than agricultural or forestry, including mining, manufacturing, utilities, retail and wholesale trade, and services.

Agriculture and Open Space: All agricultural and forestry properties, including those qualifying for use value taxation and vacant residential parcels greater than 20 acres.

What is the time period for the analysis?

Fiscal Year 2014

How should I assign departmental expenditures and revenues to various land uses?

I have several suggestions listed below.

For expenditures:

(1) Administrative records on service use based on incident reports, case reports, etc.

(2) Administrative records on hours of department staff time spent working with different types of customers (i.e., households, businesses, farmers and forest landowners).

(3) Other method(s) based on departmental procedures (please describe)

(4) Professional guestimates

(5) If land use distributions cannot be estimated using (1)-(4), please state that that the distribution of department expenditures by land use are “unknown.”

For revenues:

(1) Administrative records on addresses for charges for services, fees, fines, etc.

(2) Information on the purpose of a grant for categorical state or federal grant programs (for instance, if the grant is to be used to benefit businesses, attribute the revenue source to "commercial/industrial").

(3) Other method(s) based on departmental procedures (please describe)

(4) Professional guestimates

(5) If land use distributions cannot be estimated using (1)-(4), please state that that the distribution of department revenues by land use are "unknown."

How detailed should my departmental allocations be by budget category?

A spreadsheet is being provided that contains a list of department expenditures and revenues by budget category. The first column contains a brief description of the expenditure or revenue category. The second column contains the FY 2014 Comprehensive Annual Financial Report (CAFR) budget figure for the expenditure or revenue budget category. The third through fifth columns provide spaces for you to estimate percentages of expenditure or revenue attributable to the three land uses. The sixth column provides a space for you to describe your method for estimating the land use breakdown for the expenditure or revenue category. The final column ("comments") allows you to offer any other comments on the item. For instance, if your department is not responsible for collecting information related to the fee or charge, please indicate who is responsible and provide contact information.

What if I have additional questions?

Please contact Terry Rephann at e-mail trephann@virginia.edu or telephone (434) 982-4501. He would also be happy to call you or meet with you to discuss any methodological issues or concerns. He will follow up with you within two weeks to discuss any difficulties you might be encountering in completing this request.

BUDGET CATEGORY	FY14 Actual	% Residential	% Commercial/Industrial	% Agricultural/Open Space	Method Description	Comments
Revenues						
Permits, Fees, and Licenses						
Building and related permits	$1,251,153					
Zoning permits and fees	$81,513					
Fines and Forfeitures						
Zoning violation fines	$200					
Gifts and Donations						
Farm Tour Donations	$1,500					
Economic Development Program Donations	$12,800					
Expenditures						
Community Development						
Community development	$4,445,417					
Planning	$130,398					
Economic development	$549,916					
Agriculture development	$60,399					
Soil and water conservation district	$145,847					
Cooperative Extension Program	$106,771					

APPENDIX B. FAUQUIER COUNTY LAND USE ALLOCATION METHODS

This appendix describes how many of the major expenditure and revenue budget items were allocated to each land use category.

Real property taxes were assigned using data from a real property tax file provided by the Commissioner of Revenue. Land Use allocations are based on taxable property values (which takes into consideration use value deferments among other things) by zoning category (R1—Residential Single Family Urban, R2--Residential Single Family Suburban, R3—Residential Multiple Family, R4—Commercial and Industrial, R5—Agricultural (20-100 acres), Agricultural (>100 acres). Categories R1-R3 were assigned to residential land use, R4 to commercial/industrial land use, and R5-R6 to agricultural/open space land use. In calculating agricultural tax values, the improvement values were not included because housing could not be separated from other farm-related structures such as barns and silos. **Table B.1** below shows the assessed and taxable values assigned to each land use category.

Table B.1. Allocation of Real Property Taxes by Land Use

Property Class	Assessment	Taxable Value	Residential	Commercial/ Industrial	Agriculture/ Open Space
R1--Residential Single Family Urban	$1,278,132,400	$1,276,587,100	$1,276,587,100		
R2--Residential Single Family Suburban	$6,152,560,700	$5,975,276,400	$5,975,276,400		
R3--Residential Multiple Family	$71,229,700	$70,936,500	$70,936,500		
R4--Commercial and Industrial	$1,170,863,600	$1,142,888,500		$1,142,888,500	
R5--Agricultural (20-100 acres)	$1,862,859,900				
R6--Agricultural (>100 acres)	$1,185,267,400				
Total Agricultural	$3,048,127,300				
less land use adjustment	-$1,358,315,200				
equals adjusted ag value	$1,689,812,100				
Farmhouses	$989,647,200	$989,647,200	$989,647,200		
Final ag land value	$700,164,900	$700,164,900			$700,164,900
Total		$10,155,500,600	$8,312,447,200	$1,142,888,500	$700,164,900
Land Use Percentage			81.85%	11.25%	6.89%

Another major tax revenue, personal property taxes, was assigned to land uses using data from the personal property file tabulated by the Commissioner of Revenue (see **Table B.2**). Personal property items were assigned to land use categories based on taxes paid. Machinery and tools, buses, and furniture, fixtures, and equipment were assigned to commercial/industrial land use and the remaining items were assigned to residential land use.

The real property breakdown (81.35% residential, 11.25% commercial/industrial, 6.89% agricultural/open space) served as a fallback ratio for many budget items when other information was not available. Within the land use allocation calculation tables reported in **Appendix C**, these items are identified as "Fallback Real Property." In the case of two departments (Commissioner of Revenue and Treasurer), different fallback

Table B.2. Allocation of Personal Property Taxes by Land Use

Year	Value	Rate	Tax	Residential	Commercial/ Industrial	Agriculture/ Open Space
General Personal Property	$613,509,167	4.65	$28,528,176	$28,528,176		
Airplane	$0	0.001	$0	$0		
Mobile Homes	$9,960,862	0.992	$98,812	$98,812		
Machinery and Tools	$13,718,056	2.3	$315,515		$315,515	
Handicapped Equipped	$669,660	0.05	$335	$335		
Camper, Trailers, & Boats	$14,009,105	1.5	$210,137	$210,137		
Fire & Rescue	$2,608,172	0.25	$6,520	$6,520		
Buses	$511,486	1	$5,115		$5,115	
Furniture, Fixtures, & Equipment	$71,330,868	2.3	$1,640,610		$1,640,610	
Total	$726,317,376		$30,805,220	$28,843,980	$1,961,240	$0
Land Use Percentage				93.63%	6.37%	0.00%

percentages were used: the former based on all property tax revenues and the latter based on all local revenues (including taxes, fees, and fines). In the case of the Marshall Light Improvement Special Taxing District, the distribution of taxable real property by land use within the district was used to allocate district-generated revenues.

In the case of one large General Government expenditure category-- Information Technology--a slightly different methodology (termed here the "residual method") was used to calculate the fallback ratio. this calculation was performed by assigning allocation ratios for all other government expenditure items and calculating the resulting total land use allocation percentages (0.950 for residential, 0.044 for commercial/ industrial, and 0.007 for agriculture/open space). These land use allocation ratios were used for Information Technology expenditures.

Many budget items were allocated to an individual land use exclusively. In these cases, the allocation method is described as "Residential" (all residential), "Commercial/Industrial" (all commercial/industrial), or "Agriculture/Open Space" (all agriculture/open space). These assignments were based on information obtained from department directors and staff about the purpose of particular expenditures or descriptions of the purposes of specific federal and state grants. In some instances, a department director directly made the assessment/assignment. Examples of expenditures categorized "Residential" include elections and corrections and detention services. Exclusively agriculture/open space expenditures include Agricultural Development,

Local option sales taxes were assigned to commercial/industrial land use. Local option sales tax revenues are distributed to localities on a point-of-sale basis and would not be collected without local commercial enterprises. This assignment method is the same as Renkow (2008) used in North Carolina study but differs from standard AFT methodology that identifies some retail purchases as business purchases (i.e., machinery, equipment and supplies, professional equipment, service establishment equipment and hotels, motels, and tourist camps) and the remainder as residential (American Farmland Trust 1999, 2003a, 2003b, 2005).

Many public safety items (Sheriff, Fire, EMS, and Communications) were assigned on the basis of the public safety (Fire, Rescue, Sheriff) incident reporting system data. The incident reports identified the street grid location or geographical coordinates of the incident, which were then assigned to zoning parcels (categories R1-R6) using geographical information system geocoding by the Fauquier County GIS department. Fire expenditures and related revenues were allocated to land uses using fire incident report land use allocations

while EMS and Sheriff expenditures and revenues were allocated using their respective incident report land use allocations. Communications (i.e., 911 calls) expenditures were allocated using all public safety (Fire, EMS, Sheriff) incident reports. The analysis did not assign incident reports for public right-of-ways locations to any land use.

The Community Development Director provided Community Development Department data. Revenues (permit, fees, and fines) were assigned based on actual review of permit and case data. For the purposes of this analysis, residential subdivisions and spec housing construction were placed in the commercial land use category. Expenditure allotments were made using a variety of methods. Community Development and Cooperative Extension Program allocations were estimated using staff FTE allocation methods. Planning Commission land uses were calculated using information about land use from applications on the Planning Commission's work sessions and meeting agendas. Economic development, agriculture development, and soil and water conservation district allocations were provided by the directors of each of those programs.

Judicial areas (i.e., Circuit Court, District Court, Commonwealth Attorney), County Attorney, and Clerk of Court budgets items were allocated to land uses using information drawn from Circuit and District Court Caseload statistics for FY 2014 in combination with sampled records from the District Court and Circuit Court Online Case Information Civil and Criminal Justice Case Reports.[10] In order to more easily characterize the types of plaintiffs and defendants involved in criminal complaints and litigation, random samples of weekly records were drawn for the weeks of July 8-12, 2013; September 9-13, 2013; January 20-24, 2014; and April 21-25, 2014. Court plaintiffs and defendants were identified as individuals, businesses, or farms based on information in the case records. For Circuit Court activities, Circuit Court cases were used to make the land use allocations. For District Court activities, District Court cases were used. Cases which involved the Commonwealth Attorney were used to estimate effort expended on land use categories for the Commonwealth Attorney's Office.

For estimating Clerk of Court and County Attorney services by land use, hybrid methods were used. The Clerk of Court staffs three service areas (Land Record Division, Public Service Division, and Court Division). Land Record Division activities were assumed to be proportional to real property taxable value allocations. Public Service activity (largely marriages and wills) was assigned to residential land use. Court Division related activities assumed the same land use allocations as Circuit Court. These land use allocations were then weighted by their respective staff FTEs by service area and summed to obtain the overall Clerk of Court distribution of land use effort (89.23 percent residential, 7.56 percent industrial/commercial, and 3.21 percent agricultural/open space). A similar calculation was performed for the County Attorney. The County Administrator estimated that approximately 80 percent of County Attorney Office staff time is spent providing legal advice and representation to boards, commissions, and departments and 20 percent dealing with court civil litigation. The fallback land use allocation was used for the former and County Attorney court case information using the court case sampling method described above was used for the latter. The weighted totals represent the land use allocation for the County Attorney office.

The County Director of the Office of Management and Budget reviewed the land use allocations and adjusted several revenue and expenditure allocations. For example, based on additional information, allocations for several general government administrative functions were changed because both the county government and public schools utilized the services. In addition, allocations for public works, capital projects, debt service, the asset replacement, and selected other items were also adjusted based on more detailed expenditure and project information.

10 This information can be found at the Virginia Judicial System website (http://www.courts.state.va.us/caseinfo/) under "Case Status and Information" and "Court Administration.

APPENDIX C. LAND USE ALLOCATION OF FAUQUIER COUNTY REVENUES AND EXPENDITURE BY ITEM FOR FISCAL YEAR 2014

Table C.1 Revenue Allocation Factors and Allocation Method

LOCAL SOURCES	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
General Property Taxes					
Real Property Taxes	$91,002,607	0.819	0.113	0.069	Real Property
Public Service Corporation taxes	$6,031,072	0.000	1.000	0.000	Commerical/Industrial
Personal Property Taxes	$17,177,091	0.936	0.064	0.000	Personal Property
Penalties	$837,710	0.793	0.152	0.055	General Property Taxes
Interest	$449,199	0.793	0.152	0.055	General Property Taxes
Total General Property Taxes	$115,497,679				
Other Local Taxes					
Local Sales and Use Taxes	$7,558,981	0.000	1.000	0.000	Commercial/Industrial
Utility Tax (Local)	$1,453,343	0.000	1.000	0.000	Commercial/Industrial
Utility Consumption Tax	$196,710	0.819	0.113	0.069	Fallback Real Property
Business License Taxes	$1,436,850	0.000	1.000	0.000	Commercial/Industrial
Motor Vehicle Taxes	$1,826,612	0.936	0.064	0.000	Fallback Personal Property
Bank Stock Taxes	$115,785	0.000	1.000	0.000	Commercial/Industrial
Recording Tax and Fees (deeds)	$1,487,129	0.819	0.113	0.069	Fallback Real Property
Recording Tax and Fees (wills)	$169,544	1.000	0.000	0.000	Residential
Lodging Tax	$82,311	0.000	1.000	0.000	Commercial/Industrial
Total Other Local Taxes	$14,327,266				
Permits, Fees, and Licenses		1.000			
Animal Licenses	$35,351	1.000	0.000	0.000	Residential
Building and Related Permits	$1,251,153	0.280	0.719	0.001	Community Development Director
Weapons Permits	$39,734	1.000	0.000	0.000	Residential
Zoning Permits and Fees	$81,513	0.500	0.370	0.130	Community Development Director
Land Use Application Fees	$10,573	0.000	0.000	1.000	Agriculture/Open Space
Total Permits, Fees, and Licenses	$1,418,324				
Fines and Forfeitures					
Local Fines	$467,737	0.994	0.006	0.000	Commonwealth Attorney Court Case Statistics
Court Judgment Proceeds	$1,642	0.944	0.055	0.001	District and Circuit Court Case Statistics
Zoning Violation Fines	$200	1.000	0.000	0.000	Community Development Director
Clean-up Costs/Landowner Properties	$22,488	1.000	0.000	0.000	Residential
Interest on Local Fines	$7,678	0.994	0.006	0.000	Commonwealth Attorney Court Case Statistics
Total Fines and Forfeitures	$499,746				

Table C.1 Revenue Allocation Factors and Allocation Method (continued)

	Fy14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Revenue--Use of Money and Property					
Interest Income - General Fund	$75,324	0.000	1.000	0.000	Commercial/Industrial
Gain (Loss) on Investments	$27,850	0.000	1.000	0.000	Commercial/Industrial
Rental of County Property	$42,941	1.000	0.000	0.000	Residential
Rental of Health Department	$25,700	1.000	0.000	0.000	Residential
Rental of Armory	$20,500	0.000	1.000	0.000	Commercial/Industrial
Rental Hospital Hill Property	$134,346	1.000	0.000	0.000	Residential
Total Revenue from Use of Money and Property	$326,661				
Charges for Services					
Commonwealth's Attorney Fee	$6,441	0.994	0.006	0.000	Commonwealth Attorney Court Case Statistics
County Attorney Fees	$49,868	0.938	0.042	0.021	County Attorney Court Case Statistics
Excess Fees (Clerk of C. Court)	$65,632	0.892	0.076	0.032	Clerk of Court Hybrid Method
Remote Access Clerk Fee	$9,402	0.892	0.076	0.032	Clerk of Court Hybrid Method
Sheriff Fees	$3,742	0.889	0.111	0.000	District and Circuit Court Civil Case Statistics
Law Library Fees	$11,614	0.944	0.055	0.001	District and Circuit Court Case Statistics
Local Cost	$26,403	1.000	0.000	0.000	Residential
Detention Fee	$3,966	1.000	0.000	0.000	Residential
Inmate Processing Fee	$11,126	1.000	0.000	0.000	Residential
Correction & Detention Charge	$59,859	1.000	0.000	0.000	Residential
Street Signs	$2,448	1.000	0.000	0.000	Residential
Police Reports/Fingerprinting Fee	$6,240	1.000	0.000	0.000	Residential
Inmate DNA	$947	1.000	0.000	0.000	Residential
Courtroom Security	$165,059	0.944	0.055	0.001	District and Circuit Court Case Statistics
Parks and Recreation	$471,581	1.000	0.000	0.000	Residential
Library	$76,004	1.000	0.000	0.000	Residential
Sales of GIS Maps	$11,100	0.300	0.700	0.000	GIS Director
Total Charges for Services	$981,431				
Gifts and Donations					
Parks & Recreation Donations	$884	1.000	0.000	0.000	Residential
Economic Development Program Donations	$12,800	0.000	1.000	0.000	Community Development Director
Farm Tour Donations	$1,500	0.000	1.000	0.000	County Budget Office Director
Miscellaneous Donations	$1,000	1.000	0.000	0.000	County Budget Office Director
Total Donations	$16,184				

Table C.1 Revenue Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Recovered Costs					
Warrenton Community Center	$21,639	1.000	0.000	0.000	Residential
800 Mhz Radio-Culpeper County	$18,180	1.000	0.000	0.000	Residential
800 MHz Radio--Rappahanock County	$10,100	1.000	0.000	0.000	Residential
Medical Reimbursement--Prisoners	$4,989	1.000	0.000	0.000	Residential
Home Incarceration Fees	$22,518	1.000	0.000	0.000	Residential
Other Government Charges	$10,500	1.000	0.000	0.000	Residential
Work Release	$60,408	1.000	0.000	0.000	Residential
CSA Shared Cost	$164,911	1.000	0.000	0.000	Residential
Insurance Recoveries	$25,745	0.000	1.000	0.000	Commercial/Industrial
Advertising	$79	0.936	0.064	0.000	Personal Property
Process and Service Fees	$2,395	1.000	0.000	0.000	Residential
Miscellaneous Recovered Costs	$73,169	0.819	0.113	0.069	Fallback Real Property
Total Recovered Costs	$414,633				
Miscellaneous Revenue					
Admin Fees - Debt Set Off	$67,922	1.000	0.000	0.000	Residential
Lien Fees -- Treasurer	$45,606	0.819	0.113	0.069	Fallback Real Property
Lien Fees - County Attorney	$4,735	0.819	0.113	0.069	Fallback Real Property
Comm Attry Collections	$153,561	0.994	0.006	0.000	Commonwealth Attorney Court Case Statistics
Circuit Court Collections	$961	0.918	0.078	0.005	Circuit Court Case Statistics
General District Court Collection Fees	$3,475	0.947	0.053	0.000	District Court Case Statistics
J&DR Court Collection Fees	$287	1.000	0.000	0.000	Residential
HR Background Checks	$22,957	1.000	0.000	0.000	Residential
Wellness Dollars	$25,000	0.000	1.000	0.000	Commercial/Industrial
HR Miscellaneous Revenue	$33,290	0.819	0.113	0.069	Fallback Real Property
Town Election Reim	$4,203	1.000	0.000	0.000	Residential
Town Code Red Reimb	$5,000	0.615	0.384	0.001	Warrenton Town Real Property
Miscellaneous Revenue	$12,915	0.819	0.113	0.069	Fallback Real Property
Total Miscellaneous Revenue	$379,911				
Total Revenue from Local Sources	$133,861,835				

Table C.1 Revenue Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
STATE GOVERNMENT					
Non-Categorical Aid--State					
Rolling Stock Taxes	$92,547	0.000	1.000	0.000	Commercial/Industrial
Mobile Home Titling Taxes	$27,198	1.000	0.000	0.000	Residential
Auto Rental Tax	$12,343	0.000	1.000	0.000	Commercial/Industrial
Recordation Tax Reimbursement	$458,622	0.819	0.113	0.069	Fallback Real Property
Commonwealth PPTRA	$13,657,536	1.000	0.000	0.000	Residential
Communications Tax	$2,912,157	0.819	0.113	0.069	Fallback Real Property
Virginia Racing Commission	$510	0.000	1.000	0.000	Commercial/Industrial
Total Non-Categorical Aid-State	$17,160,913				
Shared Expenses (Categorical)					
Commonwealth's attorney	$471,601	0.994	0.006	0.000	Commonwealth Attorney Case Statistics
Sheriff	$3,468,265	0.845	0.149	0.005	Sheriff Incident Reports
Commissioner of revenue	$177,479	0.793	0.152	0.055	Property Tax Revenues
Treasurer	$143,721	0.730	0.222	0.049	Local Revenues
Registrar/electoral board	$46,533	1.000	0.000	0.000	Residential
Clerk of the circuit court	$466,145	0.892	0.076	0.032	Clerk of Court Hybrid Method
Jail	$199,740	1.000	0.000	0.000	Residential
Total Shared Expenses (Categorical)	$4,973,484				
Categorical Aid--Other					
Welfare Administration and Assistance	$1,334,599	1.000	0.000	0.000	Residential
Comprehensive Services Act	$2,305,499	1.000	0.000	0.000	Residential
Child Support Payments	$36,540	1.000	0.000	0.000	Residential
Homeless Solutions Grant	$166,506	1.000	0.000	0.000	Residential
Administrative	$10,935	0.944	0.055	0.001	Circuit and District Court Case Statistics
Jury Duty Reimbursement	$16,889	1.000	0.000	0.000	Residential
Adult Court SVS - Pretrial	$240,602	1.000	0.000	0.000	Residential
Comprehensive Community Corrections Act	$264,094	1.000	0.000	0.000	Residential
VDEM FEMA State Share	$7,183	0.819	0.113	0.069	Fallback Real Property
VPHIB Grant	$3,599	0.880	0.120	0.000	Fire/EMS Incident Reports
Rescue Squad Assistance Equipment Grant	$111,154	0.880	0.120	0.000	Fire/EMS Incident Reports
Prisoner Transportation	$7,550	1.000	0.000	0.000	Residential
Asset Forfeits--Commonwealth Attorney	$11,296	1.000	0.000	0.000	Residential
State Forfeitures	$25,787	1.000	0.000	0.000	Residential
Juvenile Community Control Act and Accountability Grant	$36,836	1.000	0.000	0.000	Residential
E-911 Wireless Program	$113,365	0.853	0.147	0.000	Communications Reports
PSAP Education Grant	$2,000	0.853	0.147	0.000	Communications Reports
Armory	$8,578	0.000	1.000	0.000	Commercial/Industrial

Table C.1 Revenue Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Categorical Aid--Other (continued)					
Spray and Neuter Distribution	$1,394	1.000	0.000	0.000	Residential
Library Aid	$154,808	1.000	0.000	0.000	Residential
Commission of the Arts	$5,000	0.000	1.000	0.000	Commercial/Industrial
DEQ Stormwater Phase II Grant	$3,795	0.819	0.113	0.069	Fallback Real Property
Total Categorical Aid--Other	$4,868,009				
Total Revenue Commonwealth	$27,002,406				
FEDERAL GOVERNMENT					
Categorical Aid					
DEA Group 33	$5,131	1.000	0.000	0.000	Residential
Transportation Safety	$51,432	1.000	0.000	0.000	Residential
Criminal Alien Assistance Program	$2,054	1.000	0.000	0.000	Residential
Secret Service Task Force	$3,219	1.000	0.000	0.000	Residential
NOVA-DC ICAC	$15,013	1.000	0.000	0.000	Residential
Edward Byrne Memorial	$11,583	1.000	0.000	0.000	Residential
Asset Forfeit Grant	$36,125	1.000	0.000	0.000	Residential
Asset Forfeiture--Commonwealth Attorney	$13,532	1.000	0.000	0.000	Residential
FEMA	$42,590	0.880	0.120	0.000	Fire/EMS Incident Reports
SAFER Volunteer Recruitment & Retention Program	$68,857	0.880	0.120	0.000	Fire/EMS Incident Reports
Emergency Management Performance Grant	$17,722	0.880	0.120	0.000	Fire/EMS Incident Reports
Welfare Administrative and Assistance	$2,346,206	1.000	0.000	0.000	Residential
Beginning Farmers Grant	$1,543	0.000	0.000	1.000	Agriculture/Open Space
Wellhead Protection Grant	$3,094	0.819	0.113	0.069	Fallback Real Property
NPS Grant	$853,884	0.000	1.000	0.000	Commercial/Industrial
Total Federal Government	$3,471,985				
GENERAL FUND TOTAL	$164,336,226				

Table C.1 Revenue Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
OTHER GOVERNMENT FUNDS					
Capital Project Fund					
Local Sources	$3,091,601	0.000	1.000	0.000	Commercial/Industrial
Revenue from the Commonwealth	$612,267	0.000	1.000	0.000	Commercial/Industrial
Revenue from the Federal Government	$79,928	0.000	1.000	0.000	Commercial/Industrial
Debt Service Fund					
Local Sources	$597,389	0.000	1.000	0.000	Commercial/Industrial
Revenue from the Federal Government	$394,400	0.000	1.000	0.000	Commercial/Industrial
Asset Replacement Fund					
Charges for Services	$30,857	0.944	0.055	0.001	Circuit and District Court Case Statistics
Revenue from the Commonwealth	$150,000	0.845	0.149	0.005	Sheriff Incident Reports
Parks and Recreation Fund					
Revenue from Use of Money and Property	$406	0.270	0.730	0.000	County Budget Office Director
Donations	$18,008	0.270	0.730	0.000	County Budget Office Director
Library Fund					
Revenue from Use of Money and Property	$243	0.920	0.080	0.000	Library Director
Donations	$24,433	0.920	0.080	0.000	Library Director
Conservation Easement Service District Fund					
Real Property Taxes	$583,364	0.819	0.113	0.069	Fallback Real Property
Public Service Corporation property taxes	$38,741	0.000	1.000	0.000	Commercial/Industrial
Penalties	$3,052	0.000	0.000	1.000	Agriculture/Open Space
Interest	$2,061	0.714	0.156	0.130	Average Allocation for Fund
Revenue from the Commonwealth	$43,970	0.000	0.000	1.000	Agriculture/Open Space
Marshall Electric Light and Business Improvement District Fund					
Real Property Taxes	$8,235	0.611	0.384	0.005	Marshall District Real Property
Public Service Corporation taxes	$31	0.000	1.000	0.000	Commercial/industrial
Penalties	$41	0.609	0.386	0.005	Average Allocation for Fund
Interest	$16	0.000	1.000	0.000	Commercial/Industrial
Fire and Rescue Fund					
Real Property Taxes	$4,372,268	0.819	0.113	0.069	Fallback Real Property
Public Service Corporation Taxes	$290,572	0.000	1.000	0.000	Commercial/Industrial
Penalty	$22,569	1.000	0.000	0.000	Residential
Interest	$14,115	0.000	1.000	0.000	Commercial/Industrial
Revenue from Use of Money	$4,426	0.000	1.000	0.000	Commercial/Industrial
Gifts and Donations	$300	1.000	0.000	0.000	Residential
Insurance Recoveries	$12,733	0.000	1.000	0.000	Commercial/Industrial
Revenue from the Commonwealth	$240,753	0.880	0.120	0.000	Fire/EMS Incident Reports

Table C.1 Revenue Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Ambulance Revenue Fund					
Charges for Emergency Medical Services Care	$1,282,976	0.880	0.120	0.000	Fire/EMS Incident Reports
Proffer Fund					
Revenue from Use of Money and Property	$2,639	0.000	1.000	0.000	Commercial/Industrial
Total Gifts and Donations	$160,005	0.000	1.000	0.000	Commercial/Industrial
Vint Hill Transportation Fund					
Revenue from Use of Money and Property	$418	0.000	1.000	0.000	Commercial/Industrial
Proffers	$2,481	0.000	1.000	0.000	Commercial/Industrial
Total Revenue--Primary Government	$176,421,524				
SCHOOL BOARD FUNDS					
General Fund					
Charges for Services	$438,892	1.000	0.000	0.000	Residential
Gifts and Donations	$12,612	1.000	0.000	0.000	Residential
Recovered Costs	$165	1.000	0.000	0.000	Residential
Miscellaneous Revenue	$314,590	1.000	0.000	0.000	Residential
Revenue from the Commonwealth	$44,913,958	1.000	0.000	0.000	Residential
Revenue from the Federal Government	$3,420,500	1.000	0.000	0.000	Residential
School Asset Replacement Fund					
Gifts and Donations	$51,661	0.932	0.068	0.000	Public Schools Budget Office Director
Recovered Costs	$121,486	0.000	1.000	0.000	Commercial/industrial
Miscellaneous Revenue	$100	1.000	0.000	0.000	Residential
Revenue from the Commonwealth	$42,846	1.000	0.000	0.000	Residential
School Textbook Fund					
Miscellanous Revenue	$6,941	1.000	0.000	0.000	Residential
Revenue from the Commonwealth	$455,185	1.000	0.000	0.000	Residential
School Nutrition Fund					
Revenue from Use of Money and Property	$94	0.000	1.000	0.000	Commercial/Industrial
Charges for Services	$2,765,553	1.000	0.000	0.000	Residential
Recovered Costs	$156,695	1.000	0.000	0.000	Residential
Revenue from the Commonwealth	$72,908	1.000	0.000	0.000	Residential
Revenue from the Federal Government	$1,900,106	1.000	0.000	0.000	Residential
Total Revenue	$231,095,816				

Table C.2 Expenditure Allocation Factors and Allocation Method

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
General Fund					
General Government					
Board of Supervisors	$258,964	0.819	0.113	0.069	Fallback Real Property
County Administrator	$630,437	0.819	0.113	0.069	Fallback Real Property
General Reassessment	$328,655	0.819	0.113	0.069	Fallback Real Property
County Attorney	$1,007,503	0.842	0.098	0.059	County Attorney Hybrid Method
Independent Auditor	$132,594	0.819	0.113	0.069	Fallback Real Property
Commissioner of the Revenue	$1,372,040	0.793	0.152	0.055	Property Tax Revenues
Treasurer	$1,159,407	0.706	0.248	0.046	County Budget Office Director
Information Technology	$3,509,412	0.950	0.044	0.007	Residual Method
Human Resources	$1,824,702	0.946	0.034	0.020	County Budget Office Director
Finance	$1,197,405	0.946	0.034	0.020	County Budget Office Director
Office of Management and Budget	$385,592	0.819	0.113	0.069	Fallback Real Property
Geographic Information Systems	$287,962	0.819	0.113	0.069	Fallback Real Property
Registrar	$363,214	1.000	0.000	0.000	Residential
Subtotal General Government	$12,457,887				
Judicial					
Circuit Court	$120,646	0.918	0.078	0.005	Circuit Court Case Statistics
General District Court	$12,663	0.947	0.053	0.000	District Court Case Statistics
Magistrates	$69,208	1.000	0.000	0.000	Residential
Juvenile and Domestic Relations District Court	$13,419	1.000	0.000	0.000	Residential
Clerk of Circuit Court	$1,106,805	0.892	0.076	0.032	Clerk of Court Hybrid Method
Adult Court Services	$947,970	1.000	0.000	0.000	Residential
Commissioner of Accounts	$2,400	1.000	0.000	0.000	Residential
Commonwealth's Attorney	$1,369,820	0.994	0.006	0.000	Commonwealth Attorney Court Case Statistics
Subtotal Judicial	$3,642,931				

Table C.2 Expenditure Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Public Safety					
Sheriff--Law Enforcement and Traffic Control	$12,718,488	0.845	0.149	0.005	Sheriff Incident Reports
Joint Communications	$2,501,468	0.853	0.147	0.000	Communications Reports
Emergency Services	$6,451,121	0.880	0.120	0.000	Fire/EMS Incident Reports
Sheriff--Correction and Detention	$502,155	1.000	0.000	0.000	Residential
CFW Regional Jail	$1,438,679	1.000	0.000	0.000	Residential
Probation Office	$1,844	1.000	0.000	0.000	Residential
Juvenile Detention and Crime Control	$229,007	1.000	0.000	0.000	Residential
Subtotal Public Safety	$23,842,762				
Public Works					
Solid Waste Operation	$2,629,441	1.000	0.000	0.000	Residential
General Services	$4,667,403	0.946	0.034	0.020	County Budget Office Director
Subtotal Public Works	$7,296,844				
Health and Welfare	$11,328,226	1.000	0.000	0.000	Residential
Education--Community Colleges	$204,981	1.000	0.000	0.000	Residential
Parks, Recreation, and Cultural					
Parks and Recreation	$3,503,495	1.000	0.000	0.000	Residential
Public Library	$2,161,774	1.000	0.000	0.000	Library Director
Subtotal Parks, Recreation, and Cultural	$5,665,269				

Table C.2 Expenditure Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Community Development					
Community Development	$3,124,076	0.329	0.627	0.044	Community Development Director
Contributions	$467,456	0.850	0.120	0.030	Mission/Purpose of Receiving Organizations
Planning	$130,398	0.415	0.500	0.085	Community Development Director
Economic Development	$549,916	0.000	1.000	0.000	Commercial/Industrial
Agriculture Development	$60,399	0.000	0.000	1.000	Agriculture/Open Space
Soil and Water Conservation District	$145,847	0.100	0.000	0.900	Community Development Director
Cooperative Extension Program	$106,771	0.500	0.000	0.500	Community Development Director
NPS Preservation	$853,884	0.000	1.000	0.000	Commercial/Industrial
Subtotal Community Development	$5,438,747				
Nondepartmental Operations	$754,421	0.819	0.113	0.069	Fallback Real Property
Total General Fund	$70,632,068				
Capital Projects					
Public Works/Capital Outlay	$835,544	0.152	0.846	0.001	County Budget Office Director
Education	$3,938,185	1.000	0.000	0.000	Residential
Parks, Recreation, and Cultural	$92,505	1.000	0.000	0.000	Residential
Subtotal Capital Projects	$4,866,234				
Debt Service					
Principal Retirement	$9,007,000	0.958	0.042	0.000	County Budget Office Director
Interest Charges	$4,992,129	0.958	0.042	0.000	County Budget Office Director
Fiscal Charges	$8,400	0.958	0.042	0.000	County Budget Office Director
Subtotal Debt Service	$14,007,529				

Table C.2 Expenditure Allocation Factors and Allocation Method (continued)

	FY14 Actual	Residential	Commercial/ Industrial	Agriculture/ Open Space	Allocation Method
Other Governmental Funds					
Asset Replacement Fund	$1,960,891	0.891	0.088	0.021	County Budget Office Director
Parks and Recreation Fund	$4,886	1.000	0.000	0.000	Residential
Library Fund	$13,745	0.970	0.030	0.000	Library Director
Conservation Easement Service Fund	$484,258	0.000	0.000	1.000	Agriculture/Open Space
Marshall Electric Light and Business Improvement District Fund	$10,800	0.611	0.384	0.005	Marshall District Real Property Revenue Breakdown
Fire and Rescue Fund	$4,118,555	0.880	0.120	0.000	Fire/EMS Incident Reports
Ambulance Revenue Fund	$419,262	0.880	0.120	0.000	Fire/EMS Incident Reports
Affordable Housing Fund	$219,305	1.000	0.000	0.000	Residential
Subtotal Other Governmental Funds	$7,231,702				
Public Schools					
General Fund	$123,802,533	1.000	0.000	0.000	Residential
School Asset Replacement Fund	$3,099,077	1.000	0.000	0.000	Residential
School Textbook Fund	$357,235	1.000	0.000	0.000	Residential
School Nutrition Fund	$4,967,213	1.000	0.000	0.000	Residential
Subtotal Public Schools	$132,226,058				
Total Expenditures	$228,963,591				

Table C.3 Revenue Allocations by Land Use Category

	Residential	Commercial/ Industrial	Agriculture/ Open Space
LOCAL SOURCES			
General Property Taxes			
Real Property Taxes	$74,487,157	$10,241,330	$6,274,120
Public Service Corporation taxes	$0	$6,031,072	$0
Personal Property Taxes	$16,083,497	$1,093,594	$0
Penalties	$664,315	$127,376	$46,019
Interest	$356,221	$68,302	$24,677
Total General Property Taxes	$91,591,190	$17,561,673	$6,344,816
Other Local Taxes			
Local Sales and Use Taxes	$0	$7,558,981	$0
Utility Tax (Local)	$0	$1,453,343	$0
Utility Consumption Tax	$161,010	$22,138	$13,562
Business License Taxes	$0	$1,436,850	$0
Motor Vehicle Taxes	$1,710,319	$116,293	$0
Bank Stock Taxes	$0	$115,785	$0
Recording Tax and Fees (deeds)	$1,217,240	$167,360	$102,529
Recording Tax and Fees (wills)	$169,544	$0	$0
Lodging Tax	$0	$82,311	$0
Total Other Local Taxes	$3,258,114	$10,953,060	$116,091
Permits, Fees, and Licenses			
Animal Licenses	$35,351	$0	$0
Building and Related Permits	$350,323	$899,579	$1,251
Weapons Permits	$39,734	$0	$0
Zoning Permits and Fees	$40,757	$30,160	$10,597
Land Use Application Fees	$0	$0	$10,573
Total Permits, Fees, and Licenses	$466,164	$929,739	$22,421
Fines and Forfeitures			
Local Fines	$465,022	$2,715	$0
Court Judgment Proceeds	$1,550	$91	$1
Zoning Violation Fines	$200	$0	$0
Clean-up Costs/Landowner Properties	$22,488	$0	$0
Interest on Local Fines	$7,633	$45	$0
Total Fines and Forfeitures	$496,894	$2,850	$1
Revenue--Use of Money and Property			
Interest Income - General Fund	$0	$75,324	$0
Gain (Loss) on Investments	$0	$27,850	$0
Rental of County Property	$42,941	$0	$0
Rental of Health Department	$25,700	$0	$0
Rental of Armory	$0	$20,500	$0
Rental Hospital Hill Property	$134,346	$0	$0
Total Revenue from Use of Money and Property	$202,987	$123,674	$0

Table C.3 Revenue Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Charges for Services			
Commonwealth's Attorney Fee	$6,404	$37	$0
County Attorney Fees	$46,751	$2,078	$1,039
Excess Fees (Clerk of C. Court)	$58,566	$4,956	$2,109
Remote Access Clerk Fee	$8,390	$710	$302
Sheriff Fees	$3,326	$416	$0
Law Library Fees	$10,965	$641	$8
Local Cost	$26,403	$0	$0
Detention Fee	$3,966	$0	$0
Inmate Processing Fee	$11,126	$0	$0
Correction & Detention Charge	$59,859	$0	$0
Street Signs	$2,448	$0	$0
Police Reports/Fingerprinting Fee	$6,240	$0	$0
Inmate DNA	$947	$0	$0
Courtroom Security	$155,839	$9,112	$109
Parks and Recreation	$471,581	$0	$0
Library	$76,004	$0	$0
Sales of GIS Maps	$3,330	$7,770	$0
Total Charges for Services	$952,145	$25,720	$3,567
Gifts and Donations			
Parks & Recreation Donations	$884	$0	$0
Economic Development Program Donations	$0	$12,800	$0
Farm Tour Donations	$0	$1,500	$0
Miscellaneous Donations	$1,000	$0	$0
Total Donations	$1,884	$14,300	$0
Recovered Costs			
Warrenton Community Center	$21,639	$0	$0
800 Mhz Radio-Culpeper County	$18,180	$0	$0
800 MHz Radio--Rappahanock County	$10,100	$0	$0
Medical Reimbursement--Prisoners	$4,989	$0	$0
Home Incarceration Fees	$22,518	$0	$0
Other Government Charges	$10,500	$0	$0
Work Release	$60,408	$0	$0
CSA Shared Cost	$164,911	$0	$0
Insurance Recoveries	$0	$25,745	$0
Advertising	$74	$5	$0
Process and Service Fees	$2,395	$0	$0
Miscellaneous Recovered Costs	$59,890	$8,234	$5,045
Total Recovered Costs	$375,604	$33,984	$5,045

Table C.3 Revenue Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Miscellaneous Revenue			
Admin Fees - Debt Set Off	$67,922	$0	$0
Lien Fees -- Treasurer	$37,329	$5,132	$3,144
Lien Fees - County Attorney	$3,876	$533	$326
Comm Attry Collections	$152,670	$891	$0
Circuit Court Collections	$882	$75	$5
General District Court Collection Fees	$3,292	$183	$1
J&DR Court Collection Fees	$287	$0	$0
HR Background Checks	$22,957	$0	$0
Wellness Dollars	$0	$25,000	$0
HR Miscellaneous Revenue	$27,248	$3,746	$2,295
Town Election Reim	$4,203	$0	$0
Town Code Red Reimb	$3,076	$1,920	$4
Miscellaneous Revenue	$10,571	$1,453	$890
Total Miscellaneous Revenue	$334,313	$38,934	$6,665
Total Revenue from Local Sources	$97,679,295	$29,683,934	$6,498,606
STATE GOVERNMENT			
Non-Categorical Aid--State			
Rolling Stock Taxes	$0	$92,547	$0
Mobile Home Titling Taxes	$27,198	$0	$0
Auto Rental Tax	$0	$12,343	$0
Recordation Tax Reimbursement	$375,390	$51,613	$31,619
Commonwealth PPTRA	$13,657,536	$0	$0
Communications Tax	$2,383,649	$327,731	$200,777
Virginia Racing Commission	$0	$510	$0
Total Non-Categorical Aid-State	$16,443,773	$484,744	$232,396
Shared Expenses (Categorical)			
Commonwealth's attorney	$468,864	$2,737	$0
Sheriff	$2,932,164	$517,794	$18,307
Commissioner of revenue	$140,743	$26,986	$9,750
Treasurer	$104,874	$31,870	$6,977
Registrar/electoral board	$46,533	$0	$0
Clerk of the circuit court	$415,962	$35,202	$14,981
Jail	$199,740	$0	$0
Total Shared Expenses (Categorical)	$4,308,879	$614,589	$50,016

Table C.3 Revenue Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Categorical Aid--Other			
Welfare Administration and Assistance	$1,334,599	$0	$0
Comprehensive Services Act	$2,305,499	$0	$0
Child Support Payments	$36,540	$0	$0
Homeless Solutions Grant	$166,506	$0	$0
Administrative	$10,324	$604	$7
Jury Duty Reimbursement	$16,889	$0	$0
Adult Court SVS - Pretrial	$240,602	$0	$0
Comprehensive Community Corrections Act	$264,094	$0	$0
VDEM FEMA State Share	$5,879	$808	$495
VPHIB Grant	$3,167	$432	$0
Rescue Squad Assistance Equipment Grant	$97,816	$13,338	$0
Prisoner Transportation	$7,550	$0	$0
Asset Forfeits--Commonwealth Attorney	$11,296	$0	$0
State Forfeitures	$25,787	$0	$0
Juvenile Community Control Act and Accountability Grant	$36,836	$0	$0
E-911 Wireless Program	$96,700	$16,665	$0
PSAP Education Grant	$1,706	$294	$0
Armory	$0	$8,578	$0
Spray and Neuter Distribution	$1,394	$0	$0
Library Aid	$154,808	$0	$0
Commission of the Arts	$0	$5,000	$0
DEQ Stormwater Phase II Grant	$3,106	$427	$262
Total Categorical Aid--Other	$4,821,099	$46,146	$764
Total Revenue Commonwealth	$25,573,751	$1,145,479	$283,176
FEDERAL GOVERNMENT			
Categorical Aid			
DEA Group 33	$5,131	$0	$0
Transportation Safety	$51,432	$0	$0
Criminal Alien Assistance Program	$2,054	$0	$0
Secret Service Task Force	$3,219	$0	$0
NOVA-DC ICAC	$15,013	$0	$0
Edward Byrne Memorial	$11,583	$0	$0
Asset Forfeit Grant	$36,125	$0	$0
Asset Forfeiture--Commonwealth Attorney	$13,532	$0	$0
FEMA	$37,479	$5,111	$0
SAFER Volunteer Recruitment & Retention Program	$60,594	$8,263	$0

Table C.3 Revenue Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Federal Government (continued)			
Emergency Management Performance Grant	$15,595	$2,127	$0
Welfare Administrative and Assistance	$2,346,206	$0	$0
Beginning Farmers Grant	$0	$0	$1,543
Wellhead Protection Grant	$2,532	$348	$213
NPS Grant	$0	$0	$853,884
Total Federal Government	$2,600,496	$869,732	$1,756
GENERAL FUND TOTAL	$125,853,542	$31,699,146	$6,783,538
OTHER GOVERNMENT FUNDS			
Capital Project Fund			
Local Sources	$0	$3,091,601	$0
Revenue from the Commonwealth	$0	$612,267	$0
Revenue from the Federal Government	$0	$79,928	$0
Debt Service Fund			
Local Sources	$0	$597,389	$0
Revenue from the Federal Government	$0	$394,400	$0
Asset Replacement Fund			
Charges for Services	$29,133	$1,703	$20
Revenue from the Commonwealth	$126,814	$22,394	$792
Parks and Recreation Fund			
Revenue from Use of Money and Property	$110	$296	$0
Donations	$4,862	$13,146	$0
Library Fund			
Revenue from Use of Money and Property	$224	$19	$0
Donations	$22,478	$1,955	$0
Conservation Easement Service District Fund			
Real Property Taxes	$477,493	$65,651	$40,220
Public Service Corporation property taxes	$0	$38,741	$0
Penalties	$0	$0	$3,052
Interest	$1,471	$322	$269
Revenue from the Commonwealth	$0	$0	$43,970
Marshall Electric Light and Business Improvement District Fund			
Real Property Taxes	$5,032	$3,161	$42
Public Service Corporation taxes	$0	$31	$0
Penalties	$25	$16	$0
Interest	$0	$16	$0

Table C.3 Revenue Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Fire and Rescue Fund			
Real Property Taxes	$3,578,775	$492,050	$301,443
Public Service Corporation Taxes	$0	$290,572	$0
Penalty	$22,569	$0	$0
Interest	$0	$14,115	$0
Revenue from Use of Money	$0	$4,426	$0
Gifts and Donations	$300	$0	$0
Insurance Recoveries	$0	$12,733	$0
Revenue from the Commonwealth	$211,863	$28,890	$0
Ambulance Revenue Fund			
Charges for Emergency Medical Services Care	$1,129,019	$153,957	$0
Proffer Fund			
Revenue from Use of Money and Property	$0	$2,639	$0
Total Gifts and Donations	$0	$160,005	$0
Vint Hill Transportation Fund			
Revenue from Use of Money and Property	$0	$418	$0
Proffers	$0	$2,481	$0
Total Revenue--Primary Government	$131,463,709	$36,930,584	$8,027,230
SCHOOL BOARD FUNDS			
General Fund			
Charges for Services	$438,892	$0	$0
Gifts and Donations	$12,612	$0	$0
Recovered Costs	$165	$0	$0
Miscellaneous Revenue	$314,590	$0	$0
Revenue from the Commonwealth	$44,913,958	$0	$0
Revenue from the Federal Government	$3,420,500	$0	$0
School Asset Replacement Fund			
Gifts and donations	$48,161	$3,500	$0
Recovered costs	$0	$121,486	$0
Miscellaneous revenue	$100	$0	$0
Revenue from the Commonwealth	$42,846	$0	$0
School Textbook Fund			
Miscellaneous revenue	$6,941	$0	$0
Revenue from the Commonwealth	$455,185	$0	$0
School Nutrition Fund			
Revenue from Use of Money and Property	$0	$94	$0
Charges for Services	$2,765,553	$0	$0
Recovered Costs	$156,695	$0	$0
Revenue from the Commonwealth	$72,908	$0	$0
Revenue from the Federal Government	$1,900,106	$0	$0
Total Revenues	$186,012,921	$37,909,548	$7,173,346
Percentage Land Use	80.49	16.40	3.10

Table C.4 Expenditure Allocations by Land Use Category

	Residential	Commercial/ Industrial	Agriculture/ Open Space
General Fund			
General Government			
Board of Supervisors	$211,966	$29,144	$17,854
County Administrator	$516,023	$70,949	$43,465
General Reassessment	$269,010	$36,986	$22,659
County Attorney	$848,633	$99,102	$59,767
Independent Auditor	$108,530	$14,922	$9,142
Commissioner of the Revenue	$1,088,046	$208,622	$75,372
Treasurer	$818,541	$287,533	$53,333
Information Technology	$2,872,512	$394,945	$241,954
Human Resources	$1,726,168	$62,040	$36,494
Finance	$1,132,745	$40,712	$23,948
Office of Management and Budget	$315,614	$43,394	$26,584
Geographic Information Systems	$235,702	$32,407	$19,853
Registrar	$363,214	$0	$0
Subtotal General Government	$10,966,471	$1,078,493	$412,923
Judicial			
Circuit Court	$110,707	$9,355	$585
General District Court	$11,995	$666	$2
Magistrates	$69,208	$0	$0
Juvenile and Domestic Relations District Court	$13,419	$0	$0
Clerk of Circuit Court	$987,652	$83,582	$35,571
Adult Court Services	$947,970	$0	$0
Commissioner of Accounts	$2,400	$0	$0
Commonwealth's Attorney	$1,361,869	$7,951	$0
Subtotal Judicial	$3,505,220	$101,553	$36,158
Public Safety			
Sheriff--Law Enforcement and Traffic Control	$10,752,548	$1,898,805	$67,135
Joint Communications	$2,133,752	$367,716	$0
Emergency Services	$5,676,986	$774,135	$0
Sheriff--Correction and Detention	$502,155	$0	$0
CFW Regional Jail	$1,438,679	$0	$0
Probation Office	$1,844	$0	$0
Juvenile Detention and Crime Control	$229,007	$0	$0
Subtotal Public Safety	$20,734,972	$3,040,656	$67,135

Table C.4 Expenditure Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Public Works			
Solid Waste Operation	$2,629,441	$0	$0
General Services	$4,415,363	$158,692	$93,348
Subtotal Public Works	$7,044,804	$158,692	$93,348
Health and Welfare	$11,328,226	$0	$0
Education--Community Colleges	$204,981	$0	$0
Parks, Recreation, and Cultural			
Parks and Recreation	$3,503,495	$0	$0
Public Library	$2,161,774	$0	$0
Subtotal Parks, Recreation, and Cultural	$5,665,269	$0	$0
Community Development			
Community Development	$1,027,821	$1,958,796	$137,459
Contributions	$397,338	$56,095	$14,024
Planning	$54,115	$65,199	$11,084
Economic Development	$0	$549,916	$0
Agriculture Development	$0	$0	$60,399
Soil and Water Conservation District	$14,585	$0	$131,262
Cooperative Extension Program	$53,386	$0	$53,386
NPS Preservation	$0	$853,884	$0
Subtotal Community Development	$1,547,244	$3,483,889	$407,614
Nondepartmental Operations	$617,506	$84,902	$52,013
Total General Fund	$61,154,927	$8,190,447	$1,286,694
Capital Projects			
Public Works/Capital Outlay	$127,341	$707,253	$951
Education	$3,938,185	$0	$0
Parks, Recreation, and Cultural	$92,505	$0	$0
Subtotal Capital Projects	$4,158,031	$707,253	$951
Debt Service			
Principal Retirement	$8,631,241	$375,681	$77
Interest Charges	$4,783,865	$208,221	$43
Fiscal Charges	$8,050	$350	$0
Subtotal Debt Service	$13,423,156	$584,253	$121

Table C.4 Expenditure Allocations by Land Use Category (continued)

	Residential	Commercial/ Industrial	Agriculture/ Open Space
Other Governmental Funds			
Asset Replacement Fund	$1,747,555	$172,642	$40,694
Parks and Recreation Fund	$4,886	$0	$0
Library Fund	$13,333	$412	$0
Conservation Easement Service Fund	$0	$0	$484,258
Marshall Electric Light and Business Improvement District Fund	$6,600	$4,145	$55
Fire and Rescue Fund	$3,624,328	$494,227	$0
Ambulance Revenue Fund	$368,951	$50,311	$0
Affordable Housing Fund	$219,305	$0	$0
Subtotal Other Governmental Funds	$5,984,957	$721,737	$525,007
Public Schools			
General Fund	$123,802,533	$0	$0
School Asset Replacement Fund	$3,099,077	$0	$0
School Textbook Fund	$357,235	$0	$0
School Nutrition Fund	$4,967,213	$0	$0
Subtotal Public Schools	$132,226,058	$0	$0
Total Expenditures	$217,406,894	$9,961,427	$1,595,270
Percentage Land Use	94.95	4.35	0.70

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