FAUQUIER COUNTY, VIRGINIA

ADOPTED BUDGET

Delaplane, Virginia

FISCAL YEAR 2016

FAUQUIER COUNTY BOARD OF SUPERVISORS

Chester W. Stribling, Chairman
Lee District

Christopher N. Granger
Vice Chairman, Center District

R. Holder Trumbo, Jr.
Scott District

Peter B. Schwartz
Marshall District

D. Lee Sherbeyn
Cedar Run District

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Fauquier County, Virginia for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

COUNTY ADMINISTRATION

Paul S. McCulla
County Administrator

Catherine M. Heritage
Deputy County Administrator

OFFICE OF MANAGEMENT AND BUDGET

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Special thanks to the Departments and Constitutional Offices of Fauquier County and the School Superintendent and Budget staff of the Fauquier County School Division.

User Guide

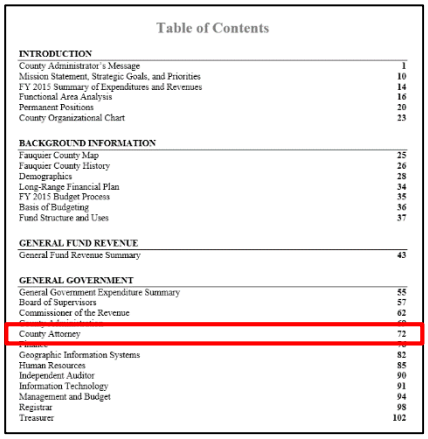
PURPOSE

The following guide was created to assist readers navigate the Fauquier County budget document. Below you can find sections of the Adopted Budget, followed by brief detail of each section and screenshots, where applicable.

TABLE OF CONTENTS

The Table of Contents guides users through organized sections of the Adopted Budget document. Within each section of the table, content is listed alphabetically and by page number.

For example, if a reader is searching for budget information on the County Attorney, he/she could locate "County Attorney" under the "General Government" functional area section, and find related information on Page 72.



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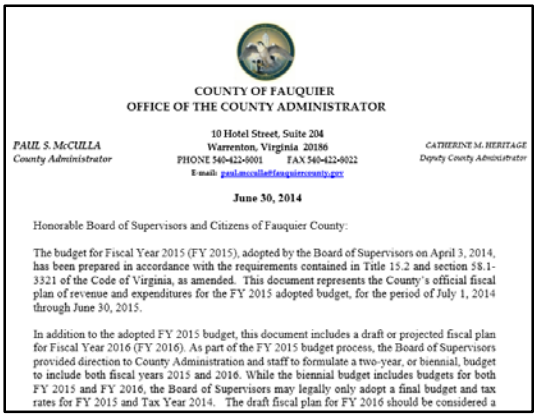
INTRODUCTION

The Introduction includes the County Administrator's transmittal letter for the budget document, providing a high-level, general overview of the Adopted Budget. In addition, summary information is provided, including revenue and expenditures by fund, the County's mission, priorities, and goals, as well as sources of local funding and an overview of budget impacts by each functional area. The overview by each functional area provides a breakdown of spending with detail on financial changes and/or impacts. The Introduction also provides an outline of all changes to permanent position adjustments since the previous fiscal year, as well the County's full time equivalent (FTE) positions, by department.



COUNTY OF FAUQUIER
OFFICE OF THE COUNTY ADMINISTRATOR

PAUL S. McCULLA
County Administrator

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CATHERINE M. HERITAGE
Deputy County Administrator

June 30, 2014

Honorable Board of Supervisors and Citizens of Fauquier County:

The budget for Fiscal Year 2015 (FY 2015), adopted by the Board of Supervisors on April 3, 2014, has been prepared in accordance with the requirements contained in Title 15.2 and section 58.1-3321 of the Code of Virginia, as amended. This document represents the County's official fiscal plan of revenue and expenditures for the FY 2015 adopted budget, for the period of July 1, 2014 through June 30, 2015.

In addition to the adopted FY 2015 budget, this document includes a draft or projected fiscal plan for Fiscal Year 2016 (FY 2016). As part of the FY 2015 budget process, the Board of Supervisors provided direction to County Administration and staff to formulate a two-year, or biennial, budget to include both fiscal years 2015 and 2016. While the biennial budget includes budgets for both FY 2015 and FY 2016, the Board of Supervisors may legally only adopt a final budget and tax rates for FY 2015 and Tax Year 2014. The draft fiscal plan for FY 2016 should be considered a

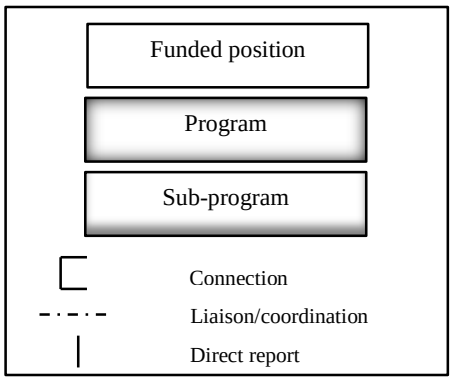
The screenshot to the left is the introduction of the County's Administrator's transmittal letter.

Organizational Charts

Organizational charts provide readers with a visual representation of the roles in each department and/or agency. The charts detail funded programs and permanent positions, as well as their connections. The first organizational chart displayed in the budget document is the County-wide Organizational Chart. Readers will continue to view organizational charts throughout this budget document in each department and/or agency section.

User Guide

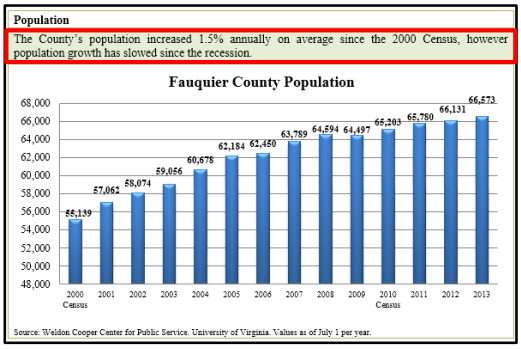
The key to the right provides an overview of relationships, which can be referenced for each organizational chart.



Readers should note a parenthesis after a position signifies that there are more or less than 1.0 FTE. For example, if a department and/or agency lists "Administrator (3.0)" in one of their organizational chart position boxes, there are (3) full time equivalent Administrators within that department and/or agency.

BACKGROUND INFORMATION

The Background Information section of the budget document provides readers with contextual information on Fauquier County, as well as the County's budgeting process and fund structure. Readers can view a map of Fauquier County's magisterial districts, as well as a number County-specific facts and/or statistical data from sources such as the U.S. Census, Virginia Employment Commission, and the University of Virginia's Weldon Cooper Center for Public Service. This section highlights the County's population, employment data, public school enrollment, unemployment, new housing starts, foreclosures, real property assessed values, and assessed values.



To the right is an example of how the data is displayed with descriptive analysis at the top of the chart.

This section also provides an overview of the budget process, including the budget calendar, basis of budgeting, and the structure of County funds and their uses.

GENERAL FUND REVENUE

The General Fund Revenue section provides an overview on various sources of revenue. The sources of revenue for the General Fund are categorized by general property taxes, other local taxes, other local revenues, State, Federal revenue, use of the fund balance, and intergovernmental revenue.

Tax Year 2012-14 Property Tax Rates

Description	Tax Year 2012	Tax Year 2013	Tax Year 2014
Real Estate – General	$0.919	$0.929	$0.941
Real Estate – Fire & Rescue[1]	$0.045	$0.045	$0.045
Real Estate – Conservation Easement District	$0.006	$0.006	$0.006
Bethel Academy Street Improvement District Levy[1]	$522.06	$522.06	$522.06
Marshall Electric Light and Business Improvement District Levy	$0.005	$0.005	$0.005
Personal Property – General	$4.650	$4.650	$4.650
Personal Property – Fire & Rescue	$0.250	$0.250	$0.250
Business Furniture, Fixtures, & Equipment	$2.300	$2.300	$2.300
Motor Homes & Campers	$1.500	$1.500	$1.500
Motor Vehicle Carriers (30+ Passengers)	$1.000	$1.000	$1.000
Mobile Homes	$0.970	$0.980	$0.992
Machinery & Tools	$2.300	$2.300	$2.300
Aircraft[2]	$0.001	$0.001	$0.001
Specially Equipped Handicap Vehicles	$0.050	$0.050	$0.050

[1] The Bethel Academy levy consists of a special assessment on lots located within the special tax district.
[2] Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

In addition to a breakdown in each of these revenue sources, the General Fund Revenue section provides an overview of local real and personal property tax rates including information on the County's quadrennial reassessment and the average home value.

For example, if a reader would like to view the Calendar Year 2014 property tax rates, he/she could locate that amount under the "Property Tax Rates" table in the "General Fund Revenue" section (refer to screenshot above).

FUNCTIONAL AREA BUDGETS

Departments and/or agency budgets are classified by sections. These classifications are primarily set by Virginia Auditor of Public Accounts to provide a unified financial accounting and control system for funds. The County's Comprehensive Annual Financial Report (CAFR) also categorizes expenditures within a similar manner. Each functional area provides an overview of total expenditure budgets, expenditures by type, and percentage of expenditures by department and/or agency.

Where applicable, the following sub-sections are included in this budget document to provide detail on each department and/or agency.

Organizational Purpose

The Organizational Purpose details the unique contribution that each department and/or agency provides to the County government or citizens receiving services.

Library

ORGANIZATIONAL PURPOSE:

An informed citizenry and free access to information are fundamental to our democratic society. The Fauquier County Public Library, a basic government service, provides resources and programs that seek to inform, educate, enrich, and entertain every member of our community.

Organizational Chart

Organizational Charts, as referenced in the Introduction, are a visual representation of each department and/or agency. The charts detail funded programs and permanent positions, as well as their connections.

Goals

Social Services

GOALS:

- Increase availability of adequate nutrition, health care, and support required to meet the basic needs of families with children, elderly, and/or disabled adults by providing timely, accurate benefits to all who qualify.
- Prevent abuse, neglect, and exploitation of children, elderly, and/or disabled adults.
- Preserve families and assure a permanent, safe, and stable environment for children.
- Plan and provide services for at-risk youth and their families that are child-centered, family-focused, and community-based.
- Maintain elderly and/or adults with disabilities safely at home as long as they choose.
- Help Temporary Assistance to Needy Families (TANF) clients increase their earnings.
- Support families and children through the provision of quality child care for working parents.
- Reduce the impact of domestic violence through prevention, education, and advocacy.

Goals typically remain unchanged from year to year, unless departments and/or agencies have been reorganized (i.e., the addition or removal of a program), or if County policies change.

For example, a reader can view the "Department of Social Services" in the "Health and Welfare" functional area section, and learn that one of the department's goals is to "preserve families and assure a permanent, safe, and stable environment for children." Readers will be able to correlate this goal to the department's projects, programs, objectives, and performance measures.

Key Projects

Key projects represent major tasks that will be completed during FY 2015 and projected for FY 2016. Fauquier County included FY 2016 key projects to highlight projects that are on the horizon, as an element to developing a two-year budget projection. Key projects are not meant to encompass routine departmental tasks.

User Guide

Budget Summary

The Budget Summary table details the related costs and any offsetting revenues for the upcoming fiscal year, as well as three years of historical data. Anticipated costs are further broken down by personnel, operating, and capital. The table also includes a Net Local Revenue line item, which notates the amount of local revenue allocated by the department and/or agency function. Lastly, the Budget Summary includes the total full-time and part-time employee count for the department and/or agency.

Community Development

BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Projected
Costs:					
Personnel	$2,703,146	$2,757,021	$2,894,550	$3,204,875	$3,237,015
Operating	$328,376	$278,481	$386,995	$357,262	$331,123
Capital	$7,945	$3,115	$0	$39,000	$0
Total	**$3,039,467**	**$3,038,617**	**$3,281,545**	**$3,601,137**	**$3,568,138**
Revenue	$903,854	$1,041,752	$873,000	$1,185,495	$1,185,495
Net Local Revenue	**$2,135,613**	**$1,996,865**	**$2,408,545**	**$2,415,642**	**$2,382,643**
Full-time Equivalents	**38.00**	**37.06**	**37.06**	**40.53**	**40.53**

For example, if a reader would like to know how many FTEs are funded in FY 2015 for Community Development, they can search fro the FTE count by viewing the "Community Development" functional area, the "Community Development" department section, and the "Budget Summary" table.

Budget Analysis

The Budget Analysis is a clear and concise analysis of major change(s) in the department and/or agency budget, as compared to the prior fiscal year.

Programs

Programs are a group of consolidated personnel within a department and/or agency that together work towards one or more goals. Programs are highlighted with shading in organizational charts (refer to organizational chart key). Programs have objectives that support department and/or agency area goals but are often focused on a specific area of work.

In addition to objectives, each program can be measured by performance with the following two tables of information.

Service Volumes

Service Volumes quantify demands that represent the activities that each department and/or agency manages. The left column lists the service input and the right columns represent output numbers. Newly identified service volumes are noted in footnotes, as well as any other background information that a reader may need to reference.

For example, a reader can see that the Office of Management and Budget, found in the "General Government" functional area section, is tracking a new service volume in FY 2015.

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

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

SERVICE VOLUME	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Projects that require outside funding/grant support	62	45	45	45	45
Benchmarking studies requested by County management and/or identified by OMB[1]	N/A	N/A	8	10	10

[1]*New measure in FY 2015.*

Outcome Measures

OUTCOME MEASURES	FY 2012 Actual	FY 2013 Actual	FY 2014 Goal	FY 2015 Goal	FY 2016 Goal
Grant proposals developed and/or supported[1]	N/A	N/A	40	40	40
Grants awarded to Fauquier County	26	22	20	20	20
Special projects completed[1]	N/A	N/A	8	10	10

[1]*New measure in FY 2013.*

Outcome Measures describe the impact, result, or outcome of department and/or agency services. In the case of "Program 2: Management Analysis and Grant Development" in the "Office of Management and Budget" (example also used under Service Volumes), the Outcomes Measures depict the clear impact or end result made in support of the department's goals. Readers can view that while one of the service volumes in this program was the amount of "projects that require outside funding/grant support," the outcome measure of that service volume is the number of "grants awarded to Fauquier County."

CAPITAL IMPROVEMENT PROGRAM

Fauquier County's Capital Improvement Program (CIP) is intended to ensure that capital improvements are coordinated, timed to maximize the County's financial resources, and promote a meaningful approach to long-range capital asset planning.

The CIP section of the Adopted Budget includes a breakdown of projected debt service expenses for approved projects, projected operating costs, a description of CIP projects, and the five-year Adopted CIP table. While the CIP charts the County's five-year capital project needs, funds are only appropriated one year at time.

If a reader would like to view information on the approved CIP project titled "Central Library", they can view these details in the "Capital Improvement Program" section of the budget document.

Capital Improvement Program

Library

Central Library (FY 2015-17, $10.3 million): This project provides for the renovation and expansion of the existing Central Library or the construction of a new 25,000 square foot facility in Warrenton. The current facility does not meet the recommended seating capacity of the Library of Virginia based upon population. Additionally, the current space limits expansion of collections or introduction of new collections without removal of materials from existing collections. Operating costs would depend upon the ultimate configuration of the proposed facility with annual estimates of $111,000 beginning in FY 2018. These costs include additional part-time library staffing, additional materials costs, and maintenance and utility costs.

Historic Resources Library (FY 2018, $1 million): This item is a placeholder for the construction of a dedicated historic resources facility in the Warrenton Historic District. The ultimate location and planning for this facility would be conducted in coordination with the Central Library project. Operating costs would depend upon the final configuration and location of the proposed facility with annual estimates of $201,000 beginning in FY 2019. These costs include additional full-time library staffing, additional materials costs, and maintenance and utility costs.

New Baltimore Library (Future Years, $9.1 million): This project provides for the construction of a 15,000 square foot branch library in the New Baltimore Service District with a proposed proffered site. Design work for the proposed facility was completed in prior years. However, the Board of Supervisors has deferred the project given the anticipated operating expenses. Operating costs are projected to total at least $700,000 annually, primarily related to the costs to staff and purchase books and materials for a new library, upon completion of the project in future years.

SCHOOL DIVISION

The School Division section of the Adopted Budget includes an overview of the FY 2015 Adopted and FY 2016 Projected Budgets of the five school Fauquier County Public School (FCPS) funds. For more information on each of these funds and detailed budget information, please refer to the School Division's adopted budget document on the FCPS website: http://www.fcps1.org/.

GLOSSARY

The Glossary section provides an alphabetical list of words found in the budget document and their explanations, as well as a breakdown of acronyms used throughout the document.

APPENDICES

The appendices section provides high-level financial summaries for all funds, the FY 2015 Adopted Budget Resolution, tax rates, and the County's fiscal policies.

FAUQUIER COUNTY
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VIRGINIA