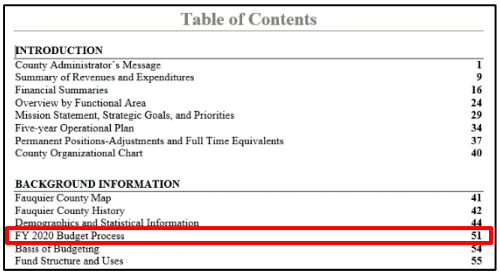
User Guide

PURPOSE

The following guide was created to assist readers as they 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.



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For example, if a reader is searching for information on the budget process, he/she could locate "FY 2020 Budget Process" under the "Background Information" section, and find related information on Page 51.

INTRODUCTION

COUNTY OF FAUQUIER
OFFICE OF THE COUNTY ADMINISTRATOR

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PAUL S. McCULLA
County Administrator

CATHERINE M. HERITAGE
Deputy County Administrator

June 30, 2019

Honorable Board of Supervisors and Citizens of Fauquier County:

The budget for Fiscal Year 2020 (FY 2020), adopted by the Board of Supervisors on March 21, 2019, 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 2020 adopted budget, for the period of July 1, 2019 through June 30, 2020.

The FY 2020 adopted budget is the second year of the County's biennial budget management program, including budgets for both FY 2019 and FY 2020. As such, the Board of Supervisors drafted the FY 2020 budget and Tax Year 2019 tax rates with the FY 2029 adopted budget, with adjustments only as a result of significant changes in revenue projections, the imposition of newly mandated or regulated requirements, or other significant events constituting an emergency that require additional consideration. The adopted budget maintained the enhancements outlined in the FY 2020 draft budget, with a limited series of adjustments due to revenue projection increases and significant changes in State funding for specific programs and services.

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, financial summaries for major, non-major, and proprietary funds, 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.

The screenshot to above 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.

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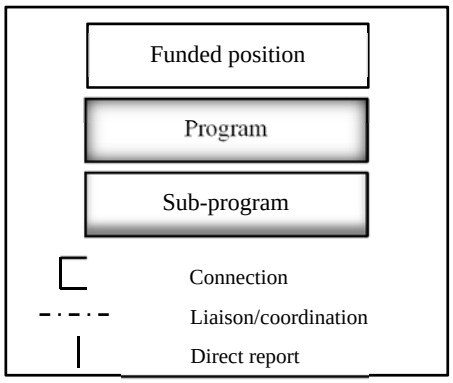
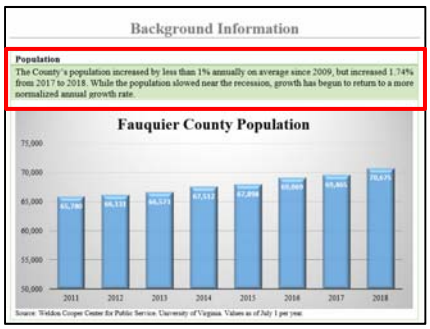
The key to the right provides an overview of relationships, which can be referenced for each organizational chart.



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 three 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 revenue, Federal revenue, use of the fund balance, and intergovernmental revenue.

Tax Year 2017-19 Property Tax Rates

Description	Tax Year 2017	Tax Year 2018	Tax Year 2019
Overall Real Estate Tax Rate:	**$1.039**	**$0.982**	**$0.994**
Real Estate – General	$0.973	$0.855	$0.855
Real Estate – Fire & Rescue	$0.058	$0.121	$0.133
Real Estate – Conservation Easement District	$0.006	$0.006	$0.006
Stormwater Management Fee[1]	$13.640	$13.640	$13.640
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	$1.039	$0.982	$0.994
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 Stormwater Management Fee is a countywide special assessment, on a per parcel basis with the exception of any parcels excluded by act of the Board of Supervisors.
[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 Tax Year 2019 property tax rates, he/she could locate that amount under the "Property Tax Rates" table in the "General Fund Revenue" section (refer to screenshot to the left).

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 2020. Key projects are not meant to encompass routine departmental tasks.

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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 to 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.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Expenditure Summary:				
Personnel	$3,063,968	$3,158,133	$3,368,311	$3,451,844
Operating	2,665,814	192,248	344,435	344,963
Capital	0	0	0	0
Total	**$5,729,782**	**$3,350,381**	**$3,712,746**	**$3,796,807**
Revenue	$1,514,535	$1,363,886	$1,386,600	$1,330,660
Net Local Revenue	**$4,215,247**	**$1,986,495**	**$2,326,146**	**$2,466,147**
Full-time Equivalents	**40.53**	**40.53**	**40.53**	**40.53**

For example, if a reader would like to know how many FTEs are funded in FY 2020 for Community Development, they can search for 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 (OMB), found in the "General Government" functional area section is tracking the number of budget adjustments that are facilitated during the fiscal year.

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

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

SERVICE VOLUME	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected	FY 2020 Projected
Supplemental appropriations or contingency reserve items	163	146	150	150
Budget adjustments	247	230	250	250
OMB/Finance trainings facilitated	3	3	2	3

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Outcome Measures

OUTCOME MEASURES	FY 2017 Actual	FY 2018 Actual	FY 2019 Goal	FY 2020 Goal
Grants awarded to Fauquier County	51	64	45	45
Grant awards actively monitored by OMB	4	11	10	10
Benchmarking studies completed	10	13	12	12

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," the Outcomes Measures depict the clear impact or end result made in support of the department's goals. Readers can view that the department is tracking the number of grants both awarded and actively monitored by OMB.

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.

Broadband Development
CIP Budget: $20.7 million. Potential for cash, financing, or grant funding. This does not include grant funding received by the County for tower incentives to provides in some of the underserved areas of the County, funded by the Path Foundation.
Adopted CIP Year: Prior Years ($8.7 million) and FY 2020-2022 ($4 million annually). This will include project management personnel; and any necessary engineering, permitting, and improvements.
FY 2020 Budget Impact: $0, future years impact.
Five-Year Plan Impact: Each additional year/bond issuances will increase the funding by $380,000/year.
Strategic Plan: Priority 1.1

This project seeks to address the areas of the County that are unserved and underserved by broadband service. This project is a result of the study and funding completed by the Broadband Advisory Committee that was completed its work in fall 2016. The County currently has large areas in the north and south where limited DSL service is the only internet option and are identified as the most unserved or underserved areas of the County. The County is currently looking into potential solutions for addressing service in these areas and alternate funding options. As part of the FY 2018-2022 CIP process, the Board of Supervisors ranked this is as the number one priority for capital projects. The County is currently undergoing various procurement initiatives to partner with providers to expand service including requests for proposals and incentivizing providers that are willing to expand into those areas with limited accessibility.

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 "Broadband Development", they can view these details in the "Capital Improvement Program" section of the budget document.

SCHOOL DIVISION

The School Division section of the Adopted Budget includes an overview of the FY 2020 Adopted Budget 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 the FY 2020 Adopted Budget Resolution, with approved tax rates, the County's financial policies, as well as links to the County's Strategic Plan and Salary Scales.

FAUQUIER COUNTY
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VIRGINIA