



**TO:** Distribution List  
**FROM:** Paul McCulla, County Administrator  
**DATE:** August 26, 2019  
**RE:** Minutes of the July 22, 2019 Finance Committee Meeting

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Committee Members present: Ms. Mary Leigh McDaniel and Mr. Chris Granger

The Finance Committee met on July 22, 2019 at 10:00 a.m. in the Warren Green Building, 2<sup>nd</sup> Floor Conference Room. This document reflects the official minutes of that meeting.

### Reports

**County Treasurer's Report:** The report on Delinquent Tax Collections was presented to the Committee for their consideration. June delinquent balances were \$1,705,663 for Personal Property and \$2,580,276 for Real Estate.

**Health Insurance Fund Report:** The May 2019 Health Insurance report was presented to the Committee for their consideration.

### Management and Budget

1. Revenue Report – The revenue report was presented to the Committee for their consideration.
2. Expenditure Report – This report will be held until after the soft close, and reported out for June 30 and activity through August at the September Finance Committee meeting.
3. Budget Action Report – Items were approved as presented.
4. Contingency Reserve Update – Items were approved as presented.
5. Grant Items – Item was approved as presented.

### Action Items

No action items were presented.

### Discussion Items

No discussion items were presented.



# COUNTY OF FAUQUIER

## OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

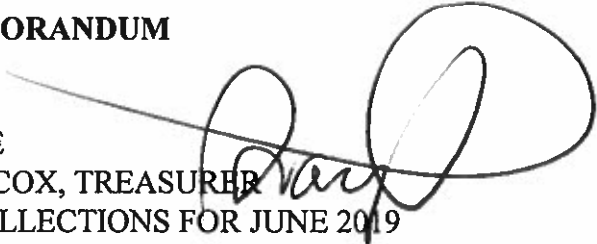
OFFICE: (540) 422-8180 FAX: (540) 422-8179

[treasurer@fauquiercounty.gov](mailto:treasurer@fauquiercounty.gov)



### MEMORANDUM

DATE: JULY 8, 2019  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JUNE 2019



Listed below is a summary of the delinquent taxes collected for June 2019. These figures are broken down to show collections of base, penalty and interest. Additionally, through the diligent efforts of the delinquent tax collectors, the Commissioner exonerated \$(59,506)

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	JUN 2019	MAY 2019	JUN 2018
REAL ESTATE	105,777	32,262	41,892
PERSONAL PROPERTY	24,013	26,785	21,051
BUSINESS LICENSE	76	977	0
PENALTY/INTEREST	29,072	21,522	20,074
<b>MONTHLY TOTAL</b>	<b>158,938</b>	<b>81,547</b>	<b>83,016</b>

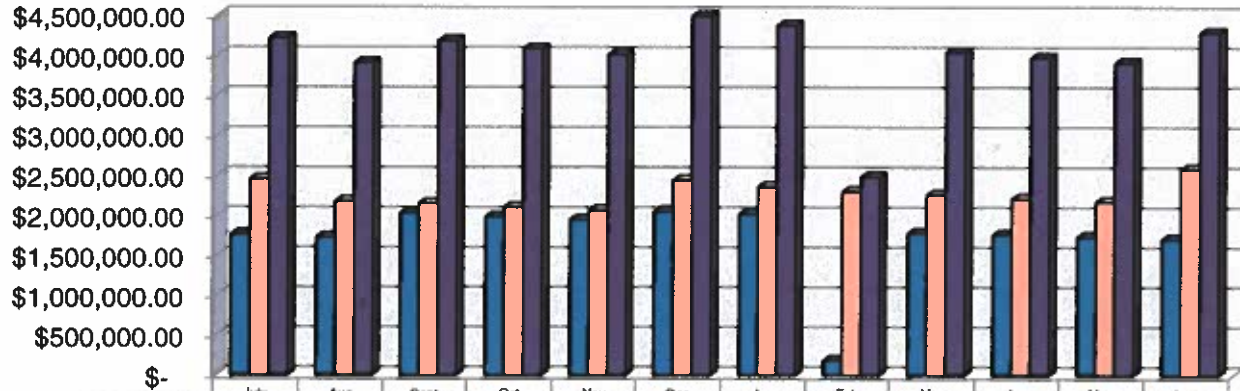
#### COLLECTION OF CURRENT DELINQUENTS

	JUN 2019	MAY 2019	JUNE 2018
REAL ESTATE	728,594	79,649	635,494
PERSONAL PROPERTY	173,806	236,411	166,853
BUSINESS LICENSE	195	1,942	5,862
PENALTY/INTEREST	99,751	45,201	90,917
<b>MONTHLY TOTAL</b>	<b>1,002,346</b>	<b>363,203</b>	<b>899,126</b>

#### REMAINING DELINQUENT BALANCES

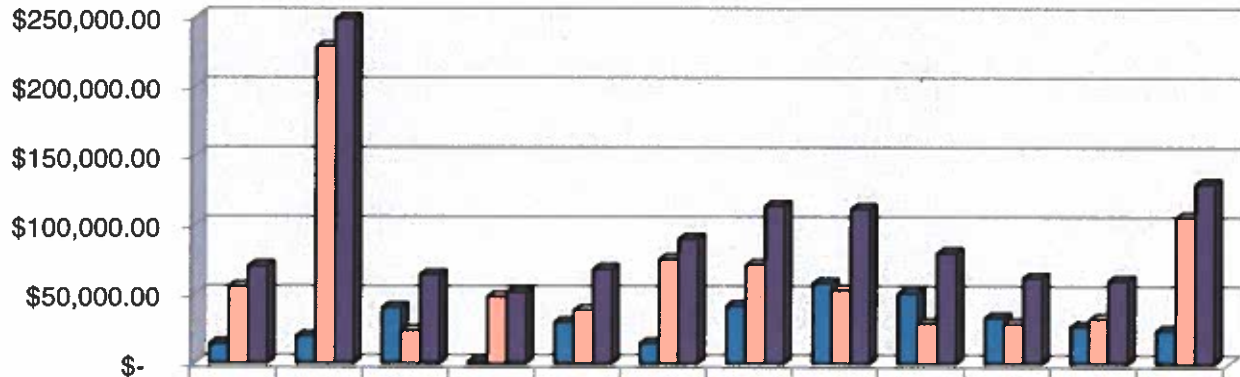
	JUNE 2019	JUNE 2018
PERSONAL PROPERTY	1,705,663	1,774,195
REAL ESTATE	2,580,276	2,516,034
	<b>\$4,285,939</b>	<b>\$4,290,228</b>

### FY 2019 Delinquent Tax Balance



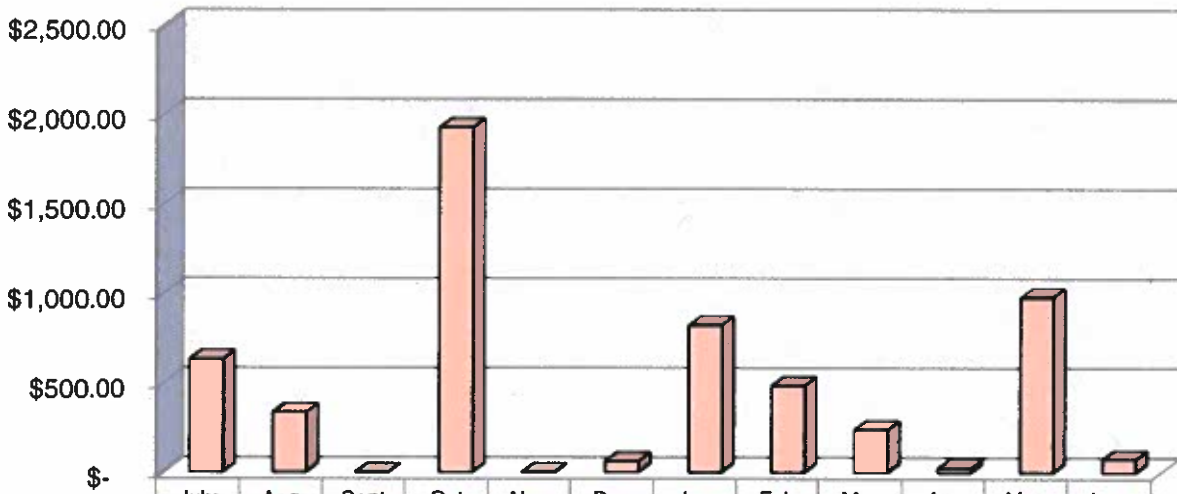
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$1,763,469	\$1,728,817	\$2,031,828	\$1,981,010	\$1,945,916	\$2,049,581	\$2,017,658	\$184,802.1	\$1,781,284	\$1,762,190	\$1,733,079	\$1,705,662
Real Estate	\$2,453,454	\$2,177,441	\$2,152,348	\$2,103,185	\$2,063,998	\$2,440,966	\$2,359,028	\$2,299,305	\$2,257,470	\$2,207,807	\$2,174,302	\$2,580,275
Total Balance	\$4,216,923	\$3,906,258	\$4,184,176	\$4,084,195	\$4,009,915	\$4,490,547	\$4,376,687	\$2,484,107	\$4,038,755	\$3,969,998	\$3,907,382	\$4,285,938

### FY 2019 Delinquent Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$14,062.8	\$19,667.2	\$40,512.0	\$1,168.18	\$29,830.2	\$14,516.6	\$41,820.5	58,121	\$50,995.5	\$33,276.0	\$26,785.0	\$24,012.7
Real Estate	\$55,661.2	\$228,465.	\$23,870.6	\$48,374.9	\$38,336.8	75,502.38	\$71,380.1	\$53,173.4	\$28,878.8	\$28,810.8	\$32,262.4	\$105,777
Total Collection	\$70,356	\$248,469	\$64,383	\$51,470	\$68,169	\$90,081	\$114,020	\$111,779	\$80,113	\$62,111	\$60,025	\$129,866

### FY 2019 Delinquent Business License Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Business License	\$631.4	\$336.0	\$-	\$1,926	\$1.70	\$62.05	\$819.4	485	\$238.2	\$24.44	\$977.2	\$75.65

**FAUQUIER COUNTY GOVERNMENT AND FAUQUIER COUNTY PUBLIC SCHOOLS**  
**JOINT FINANCE COMMITTEES HEALTH INSURANCE UPDATE**  
Report Data as of May 2019

**FY 2019 Budget Update:**

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$30,355,217 compared with \$28,100,376 at the same time last year. This represents an increase of 8.0% from the prior year, the first single digit year-over-year increase for the fiscal year since September 2018.

May medical claims were \$1,403,122 and prescription claims were \$536,291 for an actual total claims paid of \$1,939,413. The top three high cost claims are transplanted organ tissue, respiratory failure, and aftercare. We have received \$1,371,343 in stop loss reimbursements and \$470,565 in prescription drug rebates.

In comparison to the FY 2019 budget, expenses are running at approximately 96.9%. When adjusted for revenue trends and the Fund's overall performance, the fund is running at approximately 95.8% of budget. While the year-over-year expenditure amount is up on a year-to-date comparison, the amount year-to-date for FY 2019 is still trending slightly below the FY 2019 budget. The Fund began FY 2019 with a reserve balance of \$8,687,250 or \$345,929 over the reserve requirement of \$8,341,321.

# Fauquier County General Fund Revenue

## FY 2018 and FY 2019 Budget versus Actual as of July 22, 2019

DESCRIPTION	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	ADOPTED FY19	AMENDED FY19	ACTUAL FY19	PROJECTED FY19	ADOPTED FY20
<b>GENERAL PROPERTY TAXES</b>									
1 Real Estate Tax <sup>1</sup>	\$ 98,044,974	\$ 98,953,919	\$ 98,953,919	\$ 102,147,815	\$ 98,831,480	\$ 98,831,480	\$ 98,825,982	\$ 99,250,000	\$ 100,452,188
2 Public Service <sup>2</sup>	6,430,055	6,069,681	6,069,681	5,850,675	6,100,000	6,100,000	6,771,600	7,100,000	6,300,000
3 Personal Property Tax	22,301,933	22,866,000	22,866,000	23,784,643	24,980,000	24,980,000	25,969,333	26,036,000	26,622,000
4 Rollback Taxes	192,544	30,000	30,000	88,700	85,000	85,000	171,467	171,467	85,000
5 Bethel Academy	58,265	58,460	58,460	57,893	57,992	57,992	27,930	27,930	-
6 Delinq Real Estate Tax	698,992	775,000	775,000	687,932	775,000	775,000	454,121	775,000	700,000
7 Delinq Public Service	1	20,000	20,000	(7,280)	-	-	92,080	92,080	-
8 Delinq Personal Property Tax	399,367	245,000	245,000	434,090	245,000	245,000	403,281	405,000	400,000
9 Penalties - All Property	919,676	815,000	815,000	920,701	815,000	815,000	779,232	815,000	885,000
10 Interest - All	348,484	400,000	400,000	389,845	350,000	350,000	281,102	350,000	350,000
11 <b>SUBTOTAL</b>	<b>\$ 129,394,291</b>	<b>\$ 130,233,060</b>	<b>\$ 130,233,060</b>	<b>\$ 134,355,014</b>	<b>\$ 132,239,472</b>	<b>\$ 132,239,472</b>	<b>\$ 133,776,128</b>	<b>\$ 135,022,477</b>	<b>\$ 135,794,188</b>
<b>OTHER LOCAL TAXES</b>									
12 Sales Tax (Local)	\$ 9,241,227	\$ 8,640,000	\$ 8,640,000	\$ 9,057,564	\$ 9,335,508	\$ 9,335,508	\$ 7,892,305	\$ 9,535,017	\$ 9,880,328
13 Utility Tax (Local)	1,433,552	1,445,000	1,445,000	1,604,085	1,445,000	1,445,000	1,311,070	1,445,000	1,465,000
14 Utility Consumption Tax	175,398	190,000	190,000	209,387	190,000	190,000	173,446	190,000	190,000
15 BPOL Tax	1,632,643	1,355,000	1,355,000	1,564,338	1,405,000	1,405,000	1,290,132	1,700,000	1,455,000
16 License Fee	1,957,392	1,850,000	1,850,000	1,984,960	1,950,000	1,950,000	1,978,602	1,978,602	2,000,000
17 Bank Stock Tax	145,363	150,000	150,000	184,244	150,000	150,000	320,521	320,521	150,000
18 Recording Tax & Fees (Deeds)	1,699,060	1,500,000	1,500,000	1,763,713	1,700,000	1,700,000	1,517,896	1,700,000	1,800,000
19 Recording Tax & Fees (Wills)	32,065	50,000	50,000	26,200	50,000	50,000	17,279	19,144	40,000
20 Transient Occupancy Tax	114,841	100,000	100,000	112,085	105,000	105,000	86,458	110,000	115,000
21 <b>SUBTOTAL</b>	<b>\$ 16,431,541</b>	<b>\$ 15,280,000</b>	<b>\$ 15,280,000</b>	<b>\$ 16,506,576</b>	<b>\$ 16,330,508</b>	<b>\$ 16,330,508</b>	<b>\$ 14,587,709</b>	<b>\$ 16,998,284</b>	<b>\$ 17,095,328</b>
<b>PERMITS, FEES, AND LICENSES</b>									
22 Dog Tags	\$ 47,244	\$ 38,000	\$ 38,000	\$ 45,058	\$ 38,000	\$ 38,000	\$ 43,627	\$ 43,627	\$ 38,000
23 Land Use Fees	7,364	11,135	11,135	10,827	350,000	350,000	227,473	227,473	10,000
24 Transfer Fees	2,404	2,600	2,600	2,443	2,600	2,600	1,949	2,600	2,400
25 Concealed Weapon Permits	12,062	10,000	10,000	15,207	10,000	10,000	10,582	10,582	10,000
26 Va Police Background Check	31,296	20,000	20,000	39,456	25,000	25,000	27,456	27,456	30,000
27 State Primary Fees	353	10,500	10,500	-	5,200	5,200	7,950	7,950	-
28 Community Development Fees	1,460,304	1,464,000	1,472,000	1,362,754	1,386,100	1,386,100	1,477,697	1,477,697	1,330,160
29 <b>SUBTOTAL</b>	<b>\$ 1,561,027</b>	<b>\$ 1,556,235</b>	<b>\$ 1,564,235</b>	<b>\$ 1,475,745</b>	<b>\$ 1,816,900</b>	<b>\$ 1,816,900</b>	<b>\$ 1,796,734</b>	<b>\$ 1,797,385</b>	<b>\$ 1,420,560</b>

<sup>1</sup> FY18 to FY19 includes a shift of general real estate tax rate for DFREM from general rate to Fire and Rescue Levy.

<sup>2</sup> FY19 projected Public Service includes a one-time payment that will not be budgeted in future years.

# Fauquier County General Fund Revenue

## FY 2018 and FY 2019 Budget versus Actual as of July 22, 2019

DESCRIPTION	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	ADOPTED FY19	AMENDED FY19	ACTUAL FY19	PROJECTED FY19	ADOPTED FY20
<b>FINES AND FORFEITURES</b>									
30 Local Fines	\$ 387,479	\$ 425,000	\$ 425,000	\$ 643,016	\$ 425,000	\$ 425,000	\$ 451,338	\$ 465,000	\$ 492,000
31 Court Judgment Proceeds	2,648	-	-	1,065	-	-	728	728	-
32 Zoning Violation Fines	-	500	500	-	500	500	2,900	2,900	500
33 Clean-Up Costs/Landowner Properties	1,251	-	-	1,200	-	-	1,202	1,202	-
34 Interest on Local Fines	10,418	7,000	7,000	11,680	7,000	7,000	8,148	8,148	10,500
35 <b>SUBTOTAL</b>	<b>\$ 401,796</b>	<b>\$ 432,500</b>	<b>\$ 432,500</b>	<b>\$ 656,961</b>	<b>\$ 432,500</b>	<b>\$ 432,500</b>	<b>\$ 464,316</b>	<b>\$ 477,978</b>	<b>\$ 503,000</b>
<b>USE OF MONEY AND PROPERTY</b>									
36 Interest Income - General Fund	\$ 231,604	\$ 100,000	\$ 100,000	\$ 497,549	\$ 150,000	\$ 150,000	\$ 761,922	\$ 786,663	\$ 500,000
37 Rental of County Property	67,420	109,932	109,932	85,377	85,905	85,905	119,265	119,265	142,904
38 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	25,700	25,700	25,700
39 Rental Hospital Hill Property	133,194	125,640	125,640	127,957	118,332	118,332	135,527	135,527	118,332
40 <b>SUBTOTAL</b>	<b>\$ 457,918</b>	<b>\$ 361,272</b>	<b>\$ 361,272</b>	<b>\$ 736,583</b>	<b>\$ 379,937</b>	<b>\$ 379,937</b>	<b>\$ 1,042,414</b>	<b>\$ 1,067,155</b>	<b>\$ 786,936</b>
<b>CHARGES FOR SERVICES</b>									
41 Excess Fees (Clerk of C. Court)	\$ 86,743	\$ 80,000	\$ 80,000	\$ 74,171	\$ 80,000	\$ 80,000	\$ 60,636	\$ 80,000	\$ 80,000
42 Remote Access Clerk Fee	4,455	-	-	10,443	3,000	3,000	11,746	11,746	6,000
43 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
44 Law Library Fees	9,496	10,000	10,000	10,040	9,500	9,500	11,489	11,489	9,600
45 Local Cost	25,109	30,000	30,000	10,067	30,000	30,000	8,005	30,000	30,000
46 Detention Fee	1,894	3,500	3,500	1,533	3,500	3,500	136	500	2,000
47 Inmate Processing Fee	9,058	11,000	11,000	9,691	11,000	11,000	9,423	9,500	10,000
48 Commonwealth's Attorney Fee	6,851	7,000	7,000	5,775	7,000	7,000	6,039	7,000	7,000
49 County Attorney Fees	26,986	15,000	15,000	8,413	15,000	50,958	80,979	80,979	-
50 Correction & Detention Charge	40,369	55,000	55,000	36,748	30,000	30,000	45,391	45,391	30,000
51 Street Signs	2,747	2,000	2,000	2,956	2,000	2,000	836	2,000	2,000
52 Police Reports/Fingerprinting Fee	10,112	8,500	8,500	12,253	8,500	8,500	9,260	9,260	8,500
53 Inmate DNA	1,047	900	900	1,052	900	900	1,205	1,205	900
54 Courtroom Security	145,322	145,000	145,000	175,531	145,000	145,000	151,396	151,396	145,000
55 Parks & Recreation	526,813	500,491	500,491	549,099	500,491	500,491	513,931	513,931	500,491
56 Welfare & Social Services Fees	-	-	-	395	-	-	300	300	-
57 Library Fees	76,861	76,000	76,000	74,196	78,000	78,000	73,509	73,509	79,000
59 Sales of GIS Maps	7,056	5,000	5,000	3,501	5,000	5,000	5,939	5,939	5,000
62 <b>SUBTOTAL</b>	<b>\$ 984,661</b>	<b>\$ 953,133</b>	<b>\$ 953,133</b>	<b>\$ 989,606</b>	<b>\$ 932,633</b>	<b>\$ 968,591</b>	<b>\$ 993,962</b>	<b>\$ 1,037,887</b>	<b>\$ 919,233</b>

# Fauquier County General Fund Revenue

## FY 2018 and FY 2019 Budget versus Actual as of July 22, 2019

DESCRIPTION	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	ADOPTED FY19	AMENDED FY19	ACTUAL FY19	PROJECTED FY19	ADOPTED FY20
<b>MISCELLANEOUS</b>									
63 Path Foundation Grants	\$ 85,000	\$ -	\$ 46,989	\$ 46,989	\$ -	\$ 24,023	\$ 24,023	\$ 24,023	\$ 7,854
64 Loudoun Regional Food Port Study	-	-	50,000	50,000	-	-	-	-	-
65 Parks & Recreation Donations	634	-	-	-	-	-	-	-	-
66 Economic Development Program Donations	8,790	-	13,168	13,168	-	23,750	23,750	23,750	-
67 Farm Tour Donations	500	1,000	1,000	500	1,000	1,000	500	500	1,000
68 DSS Program Donations	1,443	-	7,689	8,789	-	9,176	9,177	9,177	-
69 Admin Fees - Debt Set-Off	56,236	60,000	60,000	56,678	60,000	60,000	43,256	60,000	60,000
70 Lien Fees - Treasurer	42,067	45,990	45,990	40,496	45,000	45,000	40,376	45,000	43,200
71 Lien Fees - County Attorney	3,405	3,500	3,500	1,802	-	-	2,315	2,315	-
72 Commonwealth's Attorney Collection Fees	92,808	155,000	155,000	127,001	155,000	155,000	137,333	140,000	160,000
73 Circuit Court Collection Fees	1,369	1,000	1,000	1,045	1,000	1,000	1,267	1,267	1,000
74 General District Court Collection Fees	3,781	3,500	3,500	3,438	3,500	3,500	2,777	2,777	3,500
75 J&DR Court Collection Fees	304	250	250	399	250	250	222	222	250
76 HR Background Check	20,414	25,000	25,000	18,203	25,000	25,000	15,708	18,000	25,000
77 Wellness Dollars	25,000	25,000	25,000	25,000	25,000	25,000	-	25,000	25,000
78 HR Misc. Revenues	33,914	15,681	15,681	32,703	15,681	15,681	17,205	17,205	15,681
79 Town Election Reimb/Registrar	8,585	3,200	3,200	9,647	8,900	8,900	-	-	3,300
80 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	-	-	-	-	-
81 Insurance Recoveries	23,937	-	24,311	25,824	-	54,196	54,196	54,196	-
82 Miscellaneous	151,834	88,981	97,321	160,279	105,710	119,243	311,732	311,732	111,210
<b>SUBTOTAL</b>	<b>\$ 565,021</b>	<b>\$ 433,102</b>	<b>\$ 583,599</b>	<b>\$ 626,961</b>	<b>\$ 446,041</b>	<b>\$ 570,719</b>	<b>\$ 683,837</b>	<b>\$ 735,164</b>	<b>\$ 456,995</b>
<b>RECOVERED COSTS</b>									
84 Canteen Medical Reimbursements	\$ 5,774	\$ 6,500	\$ 6,500	\$ 5,762	\$ 6,500	\$ 6,500	\$ 4,028	\$ 6,500	\$ 6,500
85 Process & Service Fees	1,518	-	-	1,010	-	-	1,231	1,231	-
86 Home Incarceration Fees	11,934	22,000	22,000	15,885	47,000	47,000	1,827	2,000	3,000
87 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
88 Work Release	67,728	65,000	65,000	76,449	65,000	65,000	31,833	31,833	65,000
89 CSA Refund	13,506	10,000	10,000	22,895	10,000	10,000	34,582	34,582	10,000
90 Warrenton Comm Ctr Recovered Costs	20,676	19,000	19,000	20,857	19,000	19,000	19,845	19,845	19,000
91 Radio Reimb - Culpeper/Rappahannock	29,456	13,681	13,681	28,358	-	28,823	28,822	28,822	-
92 Miscellaneous	54,260	2,000	88,027	220,697	2,000	2,638	16,161	16,161	2,000
<b>SUBTOTAL</b>	<b>\$ 215,352</b>	<b>\$ 148,681</b>	<b>\$ 234,708</b>	<b>\$ 402,413</b>	<b>\$ 160,000</b>	<b>\$ 189,461</b>	<b>\$ 148,829</b>	<b>\$ 151,474</b>	<b>\$ 116,000</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 150,011,607</b>	<b>\$ 149,397,983</b>	<b>\$ 149,642,507</b>	<b>\$ 155,749,859</b>	<b>\$ 152,737,991</b>	<b>\$ 152,928,088</b>	<b>\$ 153,493,929</b>	<b>\$ 157,287,804</b>	<b>\$ 157,092,240</b>

# Fauquier County General Fund Revenue

## FY 2018 and FY 2019 Budget versus Actual as of July 22, 2019

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED	ADOPTED
	FY17	FY18	FY18	FY18	FY19	FY19	FY19	FY19	FY20
<b>STATE REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
95 Rolling Stock Tax	\$ 97,058	\$ 88,500	\$ 88,500	\$ 84,808	\$ 88,500	\$ 88,500	\$ 83,615	\$ 83,615	\$ 88,500
96 Mobile Home Titling Tax	26,071	25,000	25,000	27,924	25,000	25,000	23,787	24,000	25,000
97 Rental Car Tax	7,640	10,000	10,000	11,541	10,000	10,000	17,763	17,763	10,000
98 Commonwealth PPTRA	13,658,011	13,657,510	13,657,510	13,658,087	13,657,827	13,657,827	13,658,120	13,658,120	13,657,827
99 Communications Tax	2,732,399	2,800,000	2,800,000	2,646,979	2,800,000	2,650,000	2,063,674	2,465,000	2,650,000
100 VA Racing Pari-mutuel Wagering Tax	290	-	-	492	-	-	1,055	1,055	-
101 <b>SUBTOTAL</b>	<b>\$ 16,521,469</b>	<b>\$ 16,581,010</b>	<b>\$ 16,581,010</b>	<b>\$ 16,429,831</b>	<b>\$ 16,431,327</b>	<b>\$ 16,431,327</b>	<b>\$ 15,848,014</b>	<b>\$ 16,249,553</b>	<b>\$ 16,431,327</b>
<b>CATEGORICAL AID</b>									
<b>SHARED EXPENSES</b>									
102 Commonwealth's Attorney	\$ 492,596	\$ 507,289	\$ 507,289	\$ 527,657	\$ 507,289	\$ 507,289	\$ 486,737	\$ 530,079	\$ 546,956
103 Sheriff	3,549,737	3,643,103	3,643,103	3,690,765	3,643,103	3,643,103	3,327,503	3,647,095	3,918,603
104 Commissioner of Revenue	180,828	185,256	185,256	186,662	188,400	188,400	171,364	187,107	204,974
105 Treasurer	149,642	153,251	153,251	163,772	153,205	153,205	152,672	166,708	184,519
106 Registrar	46,977	64,111	64,111	47,457	46,977	46,977	47,586	47,586	47,447
107 Clerk of Court	485,892	471,477	471,477	498,058	496,899	496,899	446,587	481,803	512,309
108 Adult Confinement - Detention	159,964	200,000	200,000	182,191	200,000	200,000	158,537	200,000	187,127
109 <b>SUBTOTAL</b>	<b>\$ 5,065,636</b>	<b>\$ 5,224,487</b>	<b>\$ 5,224,487</b>	<b>\$ 5,296,562</b>	<b>\$ 5,235,873</b>	<b>\$ 5,235,873</b>	<b>\$ 4,790,986</b>	<b>\$ 5,260,378</b>	<b>\$ 5,601,935</b>
<b>WELFARE</b>									
110 Social Services	\$ 1,477,620	\$ 1,457,875	\$ 1,782,678	\$ 1,578,575	\$ 1,513,085	\$ 1,898,860	\$ 1,448,019	\$ 1,639,104	\$ 1,665,078
111 Children's Services Act	2,121,562	2,717,730	2,717,730	2,184,872	2,717,730	2,771,721	1,724,770	2,510,453	2,726,008
112 Welfare to Work	603	-	-	-	-	-	-	-	-
113 Domestic Violence Grant	35,604	-	35,604	35,604	33,193	33,193	35,604	61,271	33,193
114 DCJS VOCA Grant (State Portion)	48,351	-	57,369	57,369	52,934	39,700	37,305	35,649	66,433
115 <b>SUBTOTAL</b>	<b>\$ 3,683,740</b>	<b>\$ 4,175,605</b>	<b>\$ 4,593,381</b>	<b>\$ 3,856,420</b>	<b>\$ 4,316,942</b>	<b>\$ 4,743,474</b>	<b>\$ 3,245,698</b>	<b>\$ 4,246,477</b>	<b>\$ 4,490,712</b>



# Fauquier County General Fund Revenue

## FY 2018 and FY 2019 Budget versus Actual as of July 22, 2019

DESCRIPTION	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	ADOPTED FY19	AMENDED FY19	ACTUAL FY19	PROJECTED FY19	ADOPTED FY20
<b>OTHER CATEGORICAL AID</b>									
116 Recordation Tax	\$ 435,408	\$ 450,000	\$ 450,000	\$ 449,814	\$ 435,000	\$ 435,000	\$ 429,014	\$ 429,014	\$ 435,000
117 Jury Duty Reimbursement	21,427	25,000	25,000	39,398	25,000	25,000	15,195	15,195	25,000
118 Adult Court SVS - Pretrial	371,302	243,636	243,636	246,641	272,182	272,182	246,348	246,348	246,348
119 Comprehensive Community Corrections	395,737	268,071	268,071	270,920	245,379	245,379	271,745	271,745	271,745
120 Prisoner Transportation	14,733	10,000	10,000	18,665	15,000	15,000	6,185	15,000	15,000
121 VA Juv Community Crime Control Act	36,836	36,836	36,836	33,367	36,836	36,836	36,836	36,836	36,836
122 E-911 Wireless Program	121,745	119,716	119,716	126,208	117,716	117,716	199,431	199,431	117,716
123 Armory	19,768	17,751	17,751	22,894	17,751	17,751	13,472	17,751	17,751
124 Library Aid	158,072	153,496	153,496	157,263	157,263	157,263	159,058	159,058	159,058
125 Commission of the Arts	5,000	5,000	4,500	4,000	-	3,510	3,510	3,510	3,510
128 AFID Regional Food Port Study	-	-	35,000	9,291	-	25,709	25,709	25,709	-
129 SRO Incentive Grant Program	-	-	-	-	-	46,632	28,174	28,174	46,632
130 Miscellaneous	45,499	15,000	41,056	67,442	2,000	20,497	27,908	26,159	3,000
131	<b>1,625,527</b>	<b>1,344,506</b>	<b>1,405,062</b>	<b>1,445,903</b>	<b>1,324,127</b>	<b>1,418,475</b>	<b>1,462,585</b>	<b>1,473,930</b>	<b>1,377,596</b>
133	<b>26,896,372</b>	<b>27,325,608</b>	<b>27,803,940</b>	<b>27,028,716</b>	<b>27,308,269</b>	<b>27,829,149</b>	<b>25,347,283</b>	<b>27,230,338</b>	<b>27,901,570</b>
<b>TOTAL STATE REVENUE</b>									
<b>FEDERAL REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
134 Payments in Lieu of Taxes	\$ 2,721	\$ -	\$ -	\$ 2,778	\$ -	\$ -	\$ 2,840	\$ 2,840	\$ -
135	<b>2,721</b>	<b>-</b>	<b>-</b>	<b>2,778</b>	<b>-</b>	<b>-</b>	<b>2,840</b>	<b>2,840</b>	<b>-</b>
<b>CATEGORICAL AID</b>									
136 Welfare Administration	\$ 3,116,274	\$ 2,242,031	\$ 2,666,152	\$ 2,978,906	\$ 2,377,723	\$ 2,709,677	\$ 2,837,781	\$ 2,837,781	\$ 2,649,903
137 DCJS VOCA Grant (Federal Portion)	-	-	211,734	206,535	158,801	211,735	205,546	201,742	199,302
138 Public Safety	99,413	17,725	119,793	119,792	39,248	61,200	53,823	53,823	39,248
139 SAFER Grant	-	-	819,009	294,933	-	-	-	-	-
140 DCJS Restorative Pathways	27,267	-	20,450	20,450	-	13,634	13,634	13,634	-
141 Agriculture Development	25,323	-	42,953	10,871	-	32,083	32,083	32,083	-
142 Community Development	2,300,000	-	-	-	-	-	-	-	-
143 Commission of the Arts	-	-	500	500	4,500	990	990	990	990
144 Miscellaneous	116,482	-	-	45,764	-	-	-	-	-
145	<b>5,684,759</b>	<b>2,259,756</b>	<b>3,880,591</b>	<b>3,677,751</b>	<b>2,580,272</b>	<b>3,029,319</b>	<b>3,143,857</b>	<b>3,140,053</b>	<b>2,889,443</b>
146	<b>5,687,480</b>	<b>2,259,756</b>	<b>3,880,591</b>	<b>3,680,529</b>	<b>2,580,272</b>	<b>3,029,319</b>	<b>3,146,697</b>	<b>3,142,893</b>	<b>2,889,443</b>
<b>TOTAL FEDERAL REVENUE</b>									

**Fauquier County General Fund Revenue  
FY 2018 and FY 2019 Budget versus Actual as of July 22, 2019**

DESCRIPTION	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	ADOPTED FY19	AMENDED FY19	ACTUAL FY19	PROJECTED FY19	ADOPTED FY20
<b>INTERGOVERNMENTAL</b>									
147 Stormwater Management Fund	\$ 338,971	\$ 338,971	\$ 338,971	\$ 338,971	\$ 358,657	\$ 358,657	\$ -	\$ 358,657	\$ 358,657
148 Fire and Rescue Levy Fund	811,012	1,318,724	1,318,724	1,333,377	-	-	-	-	-
149 Ambulance Revenue Fund	934,779	902,692	902,692	902,692	-	-	-	-	-
150 School Operating Fund (CSA)	-	300,000	300,000	-	-	136,069	136,069	136,069	-
151 Capital Improvement Fund	-	117,137	117,137	-	119,480	119,480	3,005	3,005	118,865
152 <b>SUBTOTAL</b>	<b>\$ 2,084,762</b>	<b>\$ 2,977,524</b>	<b>\$ 2,977,524</b>	<b>\$ 2,575,040</b>	<b>\$ 478,137</b>	<b>\$ 614,206</b>	<b>\$ 139,074</b>	<b>\$ 497,731</b>	<b>\$ 477,522</b>
153 <b>SUBTOTAL GENERAL FUND</b>	<b>\$ 184,680,221</b>	<b>\$ 181,960,871</b>	<b>\$ 184,304,562</b>	<b>\$ 189,034,144</b>	<b>\$ 183,104,669</b>	<b>\$ 184,400,762</b>	<b>\$ 182,126,983</b>	<b>\$ 188,158,766</b>	<b>\$ 188,360,775</b>
154 PRIOR YEAR'S FUND BALANCE	-	1,093,227	10,491,888	-	987,697	8,987,376	-	8,987,376	987,697
155 <b>TOTAL GENERAL FUND</b>	<b>\$ 184,680,221</b>	<b>\$ 183,054,098</b>	<b>\$ 194,796,450</b>	<b>\$ 189,034,144</b>	<b>\$ 184,092,366</b>	<b>\$ 193,388,138</b>	<b>\$ 182,126,983</b>	<b>\$ 197,146,142</b>	<b>\$ 189,348,472</b>

**Finance Committee Budget Action Report**  
**July 22, 2019**

<b>Budget Actions Summary – FY 2020</b>		
<b><u>Supplemental Appropriation</u></b>	General Fund	\$83,500
	Capital Improvement Fund	\$250,000
<b><u>Transfers</u></b>	Capital Reserve	\$75,000
	Contingency Reserve	\$34,655

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
<b>Consent Agenda</b>					
<b>FY 2019</b>					
Board of Supervisors/Parks and Recreation	Town of Warrenton Timber Fence Trail Phase II local match	\$34,655	Contingency Reserve	Capital Improvement Fund	Allocates \$34,655 to Town of Warrenton for VDOT Transportation Alternatives grant application based on updated construction and total engineering costs of both phases of the project. The County had previously committed \$91,876 in FY2017 towards the project, for total commitment of \$126,531.
Economic Development	Young Entrepreneurs Program Grant	\$101,850	State Funding and Donations	General Fund	Accepts and appropriates \$83,500 in state funding for GO VA grant through DHCD and \$18,350 of PATH Grant funding for the Young Entrepreneurs Program grant project. The GO VA grant has a 1:1 local match requirement that will be committed by in-kind contributions.
Parks and Recreation	Northern Fauquier Community Park re-paving project	\$250,000	Donation	Capital Improvement Fund	Accepts and appropriates a \$250,000 donation to cover all expenses related to re-paving the Northern Fauquier Community Park.
Parks and Recreation	Warrenton Branch Greenway Trail Project	\$75,000	Capital Reserve	Capital Improvement Fund	Transfer \$75,000 from the County's Capital Reserve to the Warrenton Branch Greenway Project to fund the installation of County communication lines while the trail is under construction from the Greenway bridge to the County's Stafford property, and allow for future extension to the Central Sports Complex.



## FY 2019 Administratively Approved Supplemental Budget Adjustments

per BA Policy FC-02

	Dept/Fund	Description	Date Approved	AMOUNT Appropriation (+) De-appropriation (-)	Local Match Y/N	Comments
76	Fire and Rescue Levy Fund	Appropriate class registration fees	6/14/2019	10,179	N	
77	Parks and Recreation	Appropriate donations for Tin Pot Run trail design	6/20/2019	33,814	N	
78	County Attorney	Appropriate reimbursement for public hearing advertising fees for road abandonment	6/24/2019	485	N	
79	Warrenton-Fauquier Airport	Appropriate donated funds for Terminal Building non-public furniture	6/25/2019	7,013	N	Appropriate as allocated

*New review item(s) highlighted above*

Use this color for highlights

- County Administrator provided the administrative authority to accept and approve:
  - Supplemental adjustments, to include one-time grants, miscellaneous revenue adjustments, and insurance and recoveries, not to exceed \$50,000:
    - Scope of approved grant program/project(s) cannot change
    - Any additional local match must exist in the department's budget
    - No ongoing funding requirements, including personnel enhancements
- County Administrator may name a designee that is provided the administrative authority to:
  - Accept and approve supplemental appropriations as noted above not to exceed \$15,000