

Finance Committee Agenda

Warren Green Building, 2nd Floor Conference Room

10 Hotel Street, Warrenton

February 24, 2020 – 10:00 a.m.

I. Reports

A. Treasurer's Report on Delinquent Tax Collections – Tanya Wilcox

B. Health Insurance – Mary Wyckoff/Jon Munch

1. Health Insurance Report/Claims Data

C. Budget Reports – Erin Kozanecki

1. Revenue Report

2. Expenditure Report

3. Budget Action Report

4. Contingency Reserve Update

5. Grant Items

II. Action Items

III. Discussion Items



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



MEMORANDUM

DATE: 02/03/2020
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JANUARY 2020

Listed below is a summary of the delinquent taxes collected for January 2020. 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 \$(91,185).

COLLECTION OF PRIOR YEAR DELINQUENTS

	JAN 2020	DEC 2019	JAN 2019
REAL ESTATE	131,049	103,323	71,380
PERSONAL PROPERTY	16,160	33,852	41,821
BUSINESS LICENSE	0	48	819
PENALTY/INTEREST	86,730	51,050	32,280
MONTHLY TOTAL	233,940	188,272	146,300

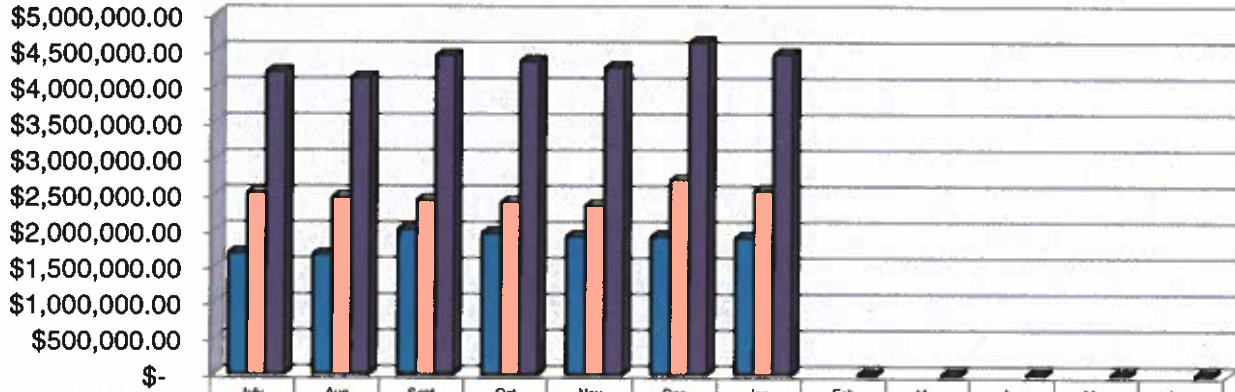
COLLECTION OF CURRENT DELINQUENTS

	JAN 2020	DEC 2019	JAN 2019
REAL ESTATE	334,707	632,257	608,807
PERSONAL PROPERTY	485,124	539,610	557,929
BUSINESS LICENSE	2,229	5,300	2,245
PENALTY/INTEREST	81,504	127,128	98,404
MONTHLY TOTAL	903,564	1,304,295	1,267,385

REMAINING DELINQUENT BALANCES

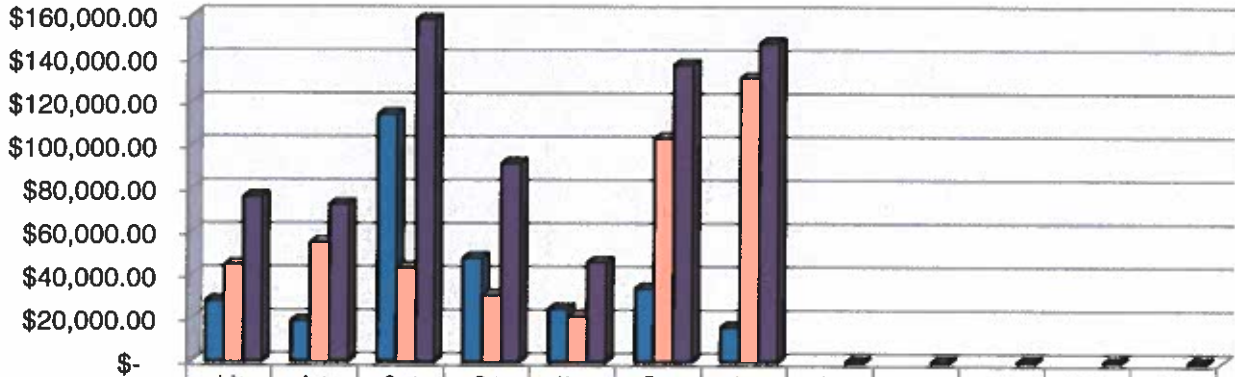
	JAN 2020	JAN 2019
PERSONAL PROPERTY	1,901,339	2,017,659
REAL ESTATE	2,551,523	2,359,029
	\$4,452,863	\$4,376,687

FY 2020 Delinquent Tax Balance



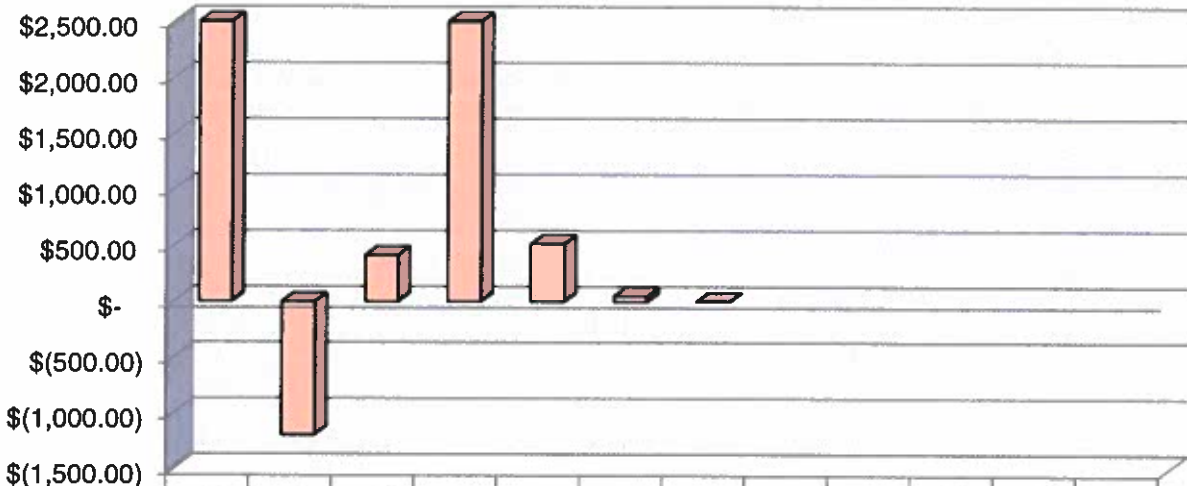
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$1,683,717	\$1,663,276	\$2,014,417	\$1,964,905	\$1,919,397	\$1,918,699	\$1,901,339					
Real Estate	\$2,523,707	\$2,463,014	\$2,421,396	\$2,390,273	\$2,348,322	\$2,699,970	\$2,551,523					
Total Balance	\$4,207,424	\$4,126,291	\$4,435,813	\$4,355,178	\$4,267,720	\$4,618,670	\$4,452,862	\$-	\$-	\$-	\$-	\$-

FY 2020 Delinquent Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$28,105.0	\$18,831.8	\$114,198.	\$47,899.7	\$24,531.9	\$33,852.0	\$16,160.4					
Real Estate	\$44,695.3	\$55,019.1	\$43,416.5	\$30,821.7	\$21,027.7	103,322.75	\$131,048.					
Total Collection	\$76,217	\$72,659	\$158,028	\$91,675	\$46,075	\$137,222	\$147,209	\$-	\$-	\$-	\$-	\$-

FY 2020 Delinquent Business License Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Business License	\$3,416	\$(1,19)	\$413.3	\$12,95	\$515.4	\$47.58	\$-					

Fauquier County General Fund Revenue

FY 2020 Budget versus Actual as of February 24, 2020

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY18	FY19	FY19	FY19	FY20	FY20	FY20	FY20
GENERAL PROPERTY TAXES								
1 Real Estate Tax ¹	\$ 102,147,815	\$ 98,831,480	\$ 98,831,480	\$ 99,204,553	\$ 100,452,188	\$ 100,452,188	\$ 49,515,176	\$ 100,452,188
2 Public Service	5,850,675	6,100,000	6,100,000	6,768,579	6,300,000	6,300,000	3,001,107	6,300,000
3 Personal Property Tax	23,784,643	24,980,000	24,980,000	26,195,925	26,622,000	26,622,000	24,154,789	27,800,000
4 Rollback Taxes	88,700	85,000	85,000	244,652	85,000	85,000	94,663	94,663
5 Bethel Academy	57,893	57,992	57,992	27,930	-	-	-	-
6 Delinq Real Estate Tax	687,932	775,000	775,000	546,208	700,000	700,000	307,694	700,000
7 Delinq Public Service	(7,280)	-	-	92,080	-	-	121,362	121,362
8 Delinq Personal Property Tax	434,090	245,000	245,000	450,231	400,000	400,000	261,283	400,000
9 Penalties - All Property	920,701	815,000	815,000	909,791	885,000	885,000	534,765	885,000
10 Interest - All	389,845	350,000	350,000	337,877	350,000	350,000	184,347	350,000
11 SUBTOTAL	\$ 134,355,014	\$ 132,239,472	\$ 132,239,472	\$ 134,777,826	\$ 135,794,188	\$ 135,794,188	\$ 78,175,186	\$ 137,103,213
OTHER LOCAL TAXES								
12 Sales Tax (Local)	\$ 9,057,564	\$ 9,335,508	\$ 9,335,508	\$ 9,571,159	\$ 9,880,328	\$ 9,880,328	\$ 4,305,552	\$ 9,880,328
13 Utility Tax (Local)	1,604,085	1,445,000	1,445,000	1,541,528	1,465,000	1,465,000	659,206	1,465,000
14 Utility Consumption Tax	209,387	190,000	190,000	201,426	190,000	190,000	85,101	190,000
15 BPOL Tax	1,564,338	1,405,000	1,405,000	1,760,438	1,455,000	1,455,000	80,407	1,700,000
16 License Fee	1,984,960	1,950,000	1,950,000	2,018,892	2,000,000	2,000,000	1,706,740	2,000,000
17 Bank Stock Tax	184,244	150,000	150,000	205,169	150,000	150,000	-	150,000
18 Recording Tax & Fees (Deeds)	1,763,713	1,700,000	1,700,000	1,727,525	1,800,000	1,800,000	1,272,450	1,800,000
19 Recording Tax & Fees (Wills)	26,200	50,000	50,000	19,144	40,000	40,000	15,314	40,000
20 Transient Occupancy Tax	112,085	105,000	105,000	104,733	115,000	115,000	39,353	115,000
21 SUBTOTAL	\$ 16,506,576	\$ 16,330,508	\$ 16,330,508	\$ 17,150,014	\$ 17,095,328	\$ 17,095,328	\$ 8,164,123	\$ 17,340,328
PERMITS, FEES, AND LICENSES								
22 Dog Tags	\$ 45,058	\$ 38,000	\$ 38,000	\$ 43,627	\$ 38,000	\$ 38,000	\$ 23,798	\$ 38,000
23 Land Use Fees	10,827	350,000	350,000	227,473	10,000	10,000	10,034	10,034
24 Transfer Fees	2,443	2,600	2,600	2,185	2,400	2,400	1,338	2,400
25 Concealed Weapon Permits	15,207	10,000	10,000	11,239	10,000	10,000	6,438	6,438
26 Va Police Background Check	39,456	25,000	25,000	29,160	30,000	30,000	16,704	16,704
27 State Primary Fees	-	5,200	5,200	7,950	-	-	-	-
28 Community Development Fees	1,362,754	1,386,100	1,386,100	1,477,696	1,330,160	1,330,160	883,389	1,448,885
29 SUBTOTAL	\$ 1,475,745	\$ 1,816,900	\$ 1,816,900	\$ 1,799,330	\$ 1,420,560	\$ 1,420,560	\$ 941,701	\$ 1,522,461

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

**Fauquier County General Fund Revenue
FY 2020 Budget versus Actual as of February 24, 2020**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY18	FY19	FY19	FY19	FY20	FY20	FY20	FY20
FINES AND FORFEITURES								
30 Local Fines	\$ 643,016	\$ 425,000	\$ 425,000	\$ 491,167	\$ 492,000	\$ 492,000	\$ 234,411	\$ 492,000
31 Court Judgment Proceeds	1,065	-	-	728	-	-	860	860
32 Zoning Violation Fines	-	500	500	2,900	500	500	1,000	1,000
33 Clean-Up Costs/Landowner Properties	1,200	-	-	1,202	-	-	800	800
34 Interest on Local Fines	11,680	7,000	7,000	9,329	10,500	10,500	2,398	10,500
35 SUBTOTAL	\$ 656,961	\$ 432,500	\$ 432,500	\$ 505,326	\$ 503,000	\$ 503,000	\$ 239,469	\$ 505,160
USE OF MONEY AND PROPERTY								
36 Interest Income - General Fund	\$ 497,549	\$ 150,000	\$ 150,000	\$ 935,355	\$ 500,000	\$ 500,000	\$ 460,533	\$ 675,000
37 Rental of County Property	85,377	85,905	85,905	119,265	142,904	142,904	82,384	142,904
38 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	14,992	25,700
39 Rental Hospital Hill Property	127,957	118,332	118,332	135,527	118,332	118,332	82,328	118,332
40 SUBTOTAL	\$ 736,583	\$ 379,937	\$ 379,937	\$ 1,215,847	\$ 786,936	\$ 786,936	\$ 640,237	\$ 961,936
CHARGES FOR SERVICES								
41 Excess Fees (Clerk of C. Court)	\$ 74,171	\$ 80,000	\$ 80,000	\$ 61,741	\$ 80,000	\$ 80,000	\$ 62,127	\$ 80,000
42 Remote Access Clerk Fee	10,443	3,000	3,000	11,746	6,000	6,000	-	6,000
43 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
44 Law Library Fees	10,040	9,500	9,500	11,645	9,600	9,600	7,041	9,600
45 Local Cost	10,067	30,000	30,000	10,923	30,000	30,000	4,195	30,000
46 Detention Fee	1,533	3,500	3,500	136	2,000	2,000	100	150
47 Inmate Processing Fee	9,691	11,000	11,000	9,586	10,000	10,000	3,981	10,000
48 Commonwealth's Attorney Fee	5,775	7,000	7,000	6,478	7,000	7,000	2,856	7,000
49 County Attorney Fees	8,413	15,000	50,958	80,979	-	-	301	301
50 Correction & Detention Charge	36,748	30,000	30,000	45,391	30,000	30,000	19,287	30,000
51 Street Signs	2,956	2,000	2,000	836	2,000	2,000	836	2,000
52 Police Reports/Fingerprinting Fee	12,253	8,500	8,500	9,260	8,500	8,500	6,965	8,500
53 Inmate DNA	1,052	900	900	1,232	900	900	686	900
54 Courtroom Security	175,531	145,000	145,000	151,626	145,000	145,000	91,611	145,000
55 Parks & Recreation	549,099	500,491	500,491	533,618	500,491	500,491	247,616	500,491
56 Welfare & Social Services Fees	395	-	-	300	-	-	40	40
57 Library Fees	74,196	78,000	78,000	73,266	79,000	79,000	42,981	79,000
58 Sales of GIS Maps	3,501	5,000	5,000	5,939	5,000	5,000	2,965	5,000
59 SUBTOTAL	\$ 989,606	\$ 932,633	\$ 968,591	\$ 1,018,444	\$ 919,233	\$ 919,233	\$ 497,330	\$ 917,724

**Fauquier County General Fund Revenue
FY 2020 Budget versus Actual as of February 24, 2020**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY18	FY19	FY19	FY19	FY20	FY20	FY20	FY20
MISCELLANEOUS								
60 Path Foundation Grants	\$ 46,989	\$ -	\$ 24,023	\$ 24,023	\$ 7,854	\$ 26,204	\$ 26,204	\$ 26,204
61 Economic Development Program Donations	13,168	-	23,750	23,750	-	4,700	4,700	4,700
62 Farm Tour Donations	500	1,000	1,000	500	1,000	1,000	500	1,000
63 DSS Program Donations	8,789	-	9,176	9,177	-	5,344	5,344	5,344
64 Admin Fees - Debt Set-Off	56,678	60,000	60,000	43,256	60,000	60,000	12,328	60,000
65 Lien Fees - Treasurer	40,496	45,000	45,000	40,376	43,200	43,200	21,586	43,200
66 Lien Fees - County Attorney	1,802	-	-	2,315	-	-	953	953
67 Commonwealth's Attorney Collection Fees	127,001	155,000	155,000	116,432	160,000	160,000	51,119	120,000
68 Circuit Court Collection Fees	1,045	1,000	1,000	1,267	1,000	1,000	571	1,000
69 General District Court Collection Fees	3,438	3,500	3,500	2,777	3,500	3,500	896	2,000
70 J&DR Court Collection Fees	399	250	250	222	250	250	65	250
71 HR Background Check	18,203	25,000	25,000	15,708	25,000	25,000	9,965	17,500
72 Wellness Dollars	25,000	25,000	25,000	25,000	25,000	25,000	75,000	75,000
73 HR Misc. Revenues	32,703	15,681	15,681	20,535	15,681	15,681	12,478	15,681
74 Town Election Reimb/Registrar	9,647	8,900	8,900	-	3,300	3,300	-	3,300
75 Town Code Red Emergency System Reimb	5,000	-	-	-	-	-	-	-
76 Insurance Recoveries	25,824	-	54,196	54,196	-	13,624	13,624	13,624
77 Miscellaneous	160,279	105,710	135,434	149,739	111,210	120,585	122,489	130,000
78 SUBTOTAL	\$ 626,961	\$ 446,041	\$ 586,910	\$ 529,273	\$ 456,995	\$ 508,388	\$ 357,822	\$ 519,756
RECOVERED COSTS								
79 Canteen Medical Reimbursements	\$ 5,762	\$ 6,500	\$ 6,500	\$ 4,028	\$ 6,500	\$ 6,500	\$ 2,064	\$ 6,500
80 Process & Service Fees	1,010	-	-	1,231	-	-	655	655
81 Home Incarceration Fees	15,885	47,000	47,000	1,827	3,000	3,000	3,618	3,618
82 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
83 Work Release	76,449	65,000	65,000	31,833	65,000	65,000	22,464	30,000
84 CSA Refund	22,895	10,000	10,000	34,582	10,000	10,000	18,923	25,000
85 Warrenton Comm Ctr Recovered Costs	20,857	19,000	19,000	21,361	19,000	19,000	10,775	19,000
86 Radio Reimb - Culpeper/Rappahannock	28,358	-	28,823	29,214	-	25,441	11,500	25,441
87 Miscellaneous	220,697	2,000	2,638	25,504	2,000	97,352	128,046	128,046
88 SUBTOTAL	\$ 402,413	\$ 160,000	\$ 189,461	\$ 160,080	\$ 116,000	\$ 236,793	\$ 208,545	\$ 248,760
89 TOTAL LOCAL REVENUE	\$ 155,749,859	\$ 152,737,991	\$ 152,944,279	\$ 157,156,140	\$ 157,092,240	\$ 157,264,426	\$ 89,224,413	\$ 159,119,338

**Fauquier County General Fund Revenue
FY 2020 Budget versus Actual as of February 24, 2020**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY18	FY19	FY19	FY19	FY20	FY20	FY20	FY20
STATE REVENUE								
NON-CATEGORICAL AID								
90 Rolling Stock Tax	\$ 84,808	\$ 88,500	\$ 88,500	\$ 83,615	\$ 88,500	\$ 88,500	\$ 82,008	\$ 88,500
91 Mobile Home Titling Tax	27,924	25,000	25,000	23,787	25,000	25,000	5,970	25,000
92 Rental Car Tax	11,541	10,000	10,000	17,763	10,000	10,000	12,205	18,000
93 Commonwealth PPTRA	13,658,087	13,657,827	13,657,827	13,658,120	13,657,827	13,657,827	12,975,151	13,657,827
94 Communications Tax	2,646,979	2,650,000	2,650,000	2,455,614	2,650,000	2,650,000	1,013,296	2,450,000
95 VA Racing Pari-mutuel Wagering Tax	492	-	-	1,055	-	-	207	207
96 SUBTOTAL	\$ 16,429,831	\$ 16,431,327	\$ 16,431,327	\$ 16,239,954	\$ 16,431,327	\$ 16,431,327	\$ 14,088,837	\$ 16,239,534
CATEGORICAL AID								
SHARED EXPENSES								
97 Commonwealth's Attorney	\$ 527,657	\$ 507,289	\$ 507,289	\$ 530,079	\$ 546,956	\$ 546,956	\$ 277,028	\$ 546,956
98 Sheriff	3,690,765	3,643,103	3,643,103	3,647,095	3,918,603	3,918,603	1,886,872	3,918,603
99 Commissioner of Revenue	186,662	188,400	188,400	187,107	204,974	204,974	101,396	204,974
100 Treasurer	163,772	153,205	153,205	166,708	184,519	184,519	89,701	184,519
101 Registrar	47,457	46,977	46,977	47,586	47,447	47,447	-	47,447
102 Clerk of Court	498,058	496,899	496,899	481,803	512,309	512,309	246,666	512,309
103 Adult Confinement - Detention	182,191	200,000	200,000	158,537	187,127	187,127	114,374	187,127
104 SUBTOTAL	\$ 5,296,562	\$ 5,235,873	\$ 5,235,873	\$ 5,218,915	\$ 5,601,935	\$ 5,601,935	\$ 2,716,037	\$ 5,601,935
WELFARE								
105 Social Services	\$ 1,578,575	\$ 1,513,085	\$ 1,898,860	\$ 1,611,619	\$ 1,665,078	\$ 1,669,048	\$ 1,011,226	\$ 1,669,048
106 Children's Services Act	2,184,872	2,717,730	2,771,721	2,064,979	2,726,008	2,726,008	665,044	2,726,008
107 Domestic Violence Grant	35,604	33,193	33,193	35,604	33,193	33,193	-	33,193
108 DCJS VOCA Grant (State Portion)	57,369	52,934	39,700	34,087	66,433	60,434	9,618	60,434
109 SUBTOTAL	\$ 3,856,420	\$ 4,316,942	\$ 4,743,474	\$ 3,746,289	\$ 4,490,712	\$ 4,488,683	\$ 1,685,888	\$ 4,488,683
OTHER CATEGORICAL AID								
110 Recordation Tax	\$ 449,814	\$ 435,000	\$ 435,000	\$ 429,014	\$ 435,000	\$ 435,000	\$ 356,544	\$ 435,000
111 Jury Duty Reimbursement	39,398	25,000	25,000	18,861	25,000	25,000	6,078	25,000
112 Adult Court SVS - Pretrial	246,641	272,182	272,182	246,348	246,348	251,695	124,342	251,695
113 Comprehensive Community Corrections	270,920	245,379	245,379	271,745	271,745	278,402	134,704	278,402

**Fauquier County General Fund Revenue
FY 2020 Budget versus Actual as of February 24, 2020**

DESCRIPTION	ACTUAL		ADOPTED		AMENDED		ACTUAL		ADOPTED		AMENDED		ACTUAL		PROJECTED	
	FY18	FY19	FY19	FY19	FY19	FY20	FY19	FY20	FY19	FY20	FY20	FY20	FY20	FY20	FY20	FY20
114 Prisoner Transportation	18,665	15,000	15,000	15,000	6,227	15,000	6,000	484	6,000	6,000	484	6,000	6,000	484	6,000	6,000
115 VA Juv Community Crime Control Act	33,367	36,836	36,836	36,836	36,836	36,836	36,836	27,627	36,836	36,836	27,627	36,836	36,836	27,627	36,836	36,836
116 E-911 Wireless Program	126,208	117,716	117,716	117,716	199,431	117,716	117,716	123,593	117,716	117,716	123,593	117,716	117,716	123,593	200,000	200,000
117 Armory	22,894	17,751	17,751	17,751	18,655	17,751	17,751	3,039	17,751	17,751	3,039	17,751	17,751	3,039	17,751	17,751
118 Library Aid	157,263	157,263	157,263	157,263	159,058	159,058	159,058	125,224	159,058	159,058	125,224	159,058	159,058	125,224	159,058	159,058
119 Commission of the Arts	4,000	-	3,510	3,510	3,510	3,510	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
120 AFID Regional Food Port Study	9,291	-	25,709	25,709	25,709	25,709	-	-	-	-	-	-	-	-	-	-
121 SRO Incentive Grant Program	-	-	46,632	46,632	39,646	46,632	46,632	34,167	46,632	46,632	34,167	46,632	46,632	34,167	46,632	46,632
122 Economic Development Grant	-	-	-	-	-	-	-	3,198	-	-	3,198	-	-	3,198	-	83,500
123 Miscellaneous	67,442	2,000	20,497	20,497	28,909	3,000	17,487	19,537	17,487	19,537	17,487	19,537	19,537	19,537	19,537	19,537
124 SUBTOTAL	\$ 1,445,903	\$ 1,324,127	\$ 1,418,475	\$ 1,418,475	\$ 1,483,949	\$ 1,377,596	\$ 1,479,577	\$ 963,037	\$ 1,479,577	\$ 1,377,596	\$ 963,037	\$ 1,479,577	\$ 1,479,577	\$ 963,037	\$ 1,563,911	\$ 1,563,911
125 TOTAL STATE REVENUE	\$ 27,028,716	\$ 27,308,269	\$ 27,829,149	\$ 27,829,149	\$ 26,689,107	\$ 27,901,570	\$ 28,001,522	\$ 19,453,799	\$ 28,001,522	\$ 27,901,570	\$ 19,453,799	\$ 28,001,522	\$ 28,001,522	\$ 19,453,799	\$ 27,894,063	\$ 27,894,063
FEDERAL REVENUE																
NON-CATEGORICAL AID																
126 Payments in Lieu of Taxes	\$ 2,778	\$ -	\$ -	\$ -	\$ 2,840	\$ -	\$ -	\$ -	\$ 2,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127 SUBTOTAL	\$ 2,778	\$ -	\$ -	\$ -	\$ 2,840	\$ -	\$ -	\$ -	\$ 2,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CATEGORICAL AID																
128 Welfare Administration	\$ 2,978,906	\$ 2,377,723	\$ 2,709,677	\$ 2,709,677	\$ 3,065,895	\$ 2,649,903	\$ 2,681,245	\$ 1,900,481	\$ 2,681,245	\$ 2,649,903	\$ 1,900,481	\$ 2,681,245	\$ 2,681,245	\$ 1,900,481	\$ 2,681,245	\$ 2,681,245
129 DCJS VOCA Grant (Federal Portion)	206,535	158,801	211,735	211,735	285,676	199,302	181,301	107,500	181,301	199,302	107,500	181,301	181,301	107,500	181,301	181,301
130 Public Safety	119,792	39,248	66,581	66,581	66,363	39,248	46,426	21,798	46,426	39,248	21,798	46,426	46,426	21,798	46,426	46,426
131 SAFER Grant	294,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132 DCJS Restorative Pathways	20,450	-	13,634	13,634	13,634	-	6,815	-	6,815	-	-	6,815	6,815	-	6,815	6,815
133 Agriculture Development	10,871	-	32,083	32,083	32,083	-	-	-	-	-	-	-	-	-	-	-
134 NEH Monroe Pk Gold Mining Camp Grn	-	-	-	-	-	-	3,750	-	3,750	-	-	3,750	3,750	-	3,750	3,750
135 Commission of the Arts	500	4,500	990	990	990	990	-	-	990	990	-	-	-	-	-	-
136 Miscellaneous	45,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137 SUBTOTAL	\$ 3,677,751	\$ 2,580,272	\$ 3,034,700	\$ 3,034,700	\$ 3,464,641	\$ 2,889,443	\$ 2,919,537	\$ 2,029,779	\$ 2,919,537	\$ 2,889,443	\$ 2,029,779	\$ 2,919,537	\$ 2,919,537	\$ 2,029,779	\$ 2,919,537	\$ 2,919,537
138 TOTAL FEDERAL REVENUE	\$ 3,680,529	\$ 2,580,272	\$ 3,034,700	\$ 3,034,700	\$ 3,467,481	\$ 2,889,443	\$ 2,919,537	\$ 2,029,779	\$ 2,919,537	\$ 2,889,443	\$ 2,029,779	\$ 2,919,537	\$ 2,919,537	\$ 2,029,779	\$ 2,919,537	\$ 2,919,537

Fauquier County General Fund Revenue
FY 2020 Budget versus Actual as of February 24, 2020

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY18	FY19	FY19	FY19	FY20	FY20	FY20	FY20
INTERGOVERNMENTAL								
140 Parks and Rec Trust				\$ -	\$ -	\$ -	\$ 97	\$ 97
141 Stormwater Management Fund	\$ 338,971	\$ 358,657	\$ 358,657	\$ 358,657	\$ 358,657	\$ 358,657	-	\$ 358,657
142 Fire and Rescue Levy Fund	1,333,377	-	-	-	-	-	-	-
143 Ambulance Revenue Fund	902,692	-	-	-	-	-	-	-
144 School Operating Fund (CSA)	-	-	136,069	136,069	-	-	-	-
145 Capital Improvement Fund	-	119,480	119,480	3,005	118,865	118,865	-	118,865
146 Svc to Outside Agency	-	-	-	-	-	-	57,333	57,333
147 SUBTOTAL	\$ 2,575,040	\$ 478,137	\$ 614,206	\$ 497,731	\$ 477,522	\$ 477,522	\$ 57,430	\$ 534,952
148 SUBTOTAL GENERAL FUND	\$ 189,034,144	\$ 183,104,669	\$ 184,422,334	\$ 187,810,459	\$ 188,360,775	\$ 188,663,007	\$ 110,765,421	\$ 190,467,890
149 PRIOR YEAR'S FUND BALANCE	-	987,697	8,987,376	-	987,697	11,997,191	-	11,997,191
150 TOTAL GENERAL FUND	\$ 189,034,144	\$ 184,092,366	\$ 193,409,710	\$ 187,810,459	\$ 189,348,472	\$ 200,660,198	\$ 110,765,421	\$ 202,465,081

**Fauquier County General Fund Expenditures
FY 2019 and 2020 Budget versus Actual as of January 31, 2020**

DESCRIPTION	ACTUAL YTD FY19	ADOPTED FY20	AMENDED FY20	ACTUAL YTD FY20	VARIANCE \$ TO BUDGET YTD	VARIANCE % TO BUDGET YTD	CHANGE \$ TO PRIOR YEAR	CHANGE % TO PRIOR YEAR	COMMENTS: Material <or> 5% of % YTD
<i>By Functional Area</i>									
General Government	\$ 9,093,293	\$ 15,537,000	\$ 17,025,778	\$ 9,700,178	\$ (231,526)	-2.33%	\$ 606,885	6.67%	A
Judicial Administration	2,573,888	4,236,081	4,324,795	2,627,262	104,465	4.14%	53,374	2.07%	
Public Safety	13,387,974	21,436,144	21,899,010	14,146,118	1,371,696	10.74%	758,144	5.66%	B
Public Works	4,964,137	8,290,834	8,431,613	4,873,572	(44,869)	-0.91%	(90,565)	-1.82%	C
Health & Welfare	7,653,489	12,914,870	13,020,750	8,173,927	578,490	7.62%	520,438	6.80%	
Culture	3,925,641	6,889,848	7,016,871	4,117,890	24,715	0.60%	192,249	4.90%	
Community Development	4,132,169	6,357,779	6,637,562	3,940,147	68,236	1.76%	(192,022)	-4.65%	
Non-Departmental	606,261	3,346,203	2,153,569	266,697	(989,552)	-78.77%	(339,564)	-56.01%	D
<u>Transfers</u>	<u>77,123,634</u>	<u>110,339,713</u>	<u>119,132,961</u>	<u>81,377,046</u>	<u>11,882,818.75</u>	<u>17.10%</u>	<u>4,253,412</u>	<u>5.52%</u>	E
Total General Fund	\$ 123,460,486	\$ 189,348,472	\$ 199,642,909	\$ 129,222,837	\$ 12,764,473	10.96%	\$ 5,762,351	4.67%	
<i>By Expenditure Type</i>									
Personnel	\$ 30,939,137	\$ 49,128,906	\$ 50,370,065	\$ 31,915,936	\$ 2,533,398	15.09%	\$ 976,799	3.16%	
Operating	6,144,445	12,334,122	12,442,730	6,312,246	(946,013)	-22.81%	167,801	2.73%	
Capital	166,334	113,612	196,856	129,346	14,513	22.12%	(36,988)	-22.24%	F
Other Charges	9,086,936	14,725,829	14,882,388	9,477,669	796,276	16.05%	390,733	4.30%	
<u>Other Use of Funds</u>	<u>77,123,634</u>	<u>113,046,003</u>	<u>121,750,870</u>	<u>81,387,640</u>	<u>10,366,299</u>	<u>25.54%</u>	<u>4,264,006</u>	<u>5.53%</u>	E
Total General Fund	\$ 123,460,486	\$ 189,348,472	\$ 199,642,909	\$ 129,222,837	\$ 12,764,473	19.18%	\$ 5,762,351	4.67%	

Variance Analysis to Prior Year for % Change of 5% or More

A: General Government - A 6.67% increase in the expenditures for General Government due to increase in umbrella insurance premiums.

B: Public Safety - A 5.66% increase in the expenditures for Public Safety due to the timing of expenditures.

C: Health & Welfare - A 6.80% increase in the expenditures due to timing difference of comprehensive maintenance for Parks & Recreation.

D: Non-Departmental - A 56.01% decrease in the expenditures due to FY 2019 accounting adjustments corrected at year-end.

E: Transfers and Other Use of Funds - A 5.52% increase in the expenditures for Transfer and Other Use of Funds related to FY 2020 salary scale and compression adjustments in Other Funds.

F: Capital - A 22.24% decrease in the expenditures for Capital Expenditures due to timing of Capital expenditures.

**Finance Committee Budget Action Report
February 24, 2020**

Budget Actions Summary – FY 2020		
<u>Supplemental Appropriation</u>	Fire and Rescue Levy	\$76,000

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
FY 2020					
Department of Fire and Rescue Management	State Homeland Security Program Grant	\$76,000	Federal Funding	Fire and Rescue Levy	Accepts and appropriates \$76,000 received from the Virginia Department of Emergency Management in Federal funding in support of Swiftwater Flood Rescue team. There is no local match for this grant.

FY 2020 Undedicated Contingency Reserve

4-100-091400-9999

Fiscal Year 2020 Approved Budget

\$250,000

Adjustments		Date Proposed to Finance Committee	Date Approved by Finance Committee	Date Approved by BOS	Requested Amount	Contingency Reserve Balance
						\$ 250,000
1	Compensation Board Funding appropriation based on population adjustments	N/A	N/A	6/13/2019	49,218	200,782
2	County matching funds for Town of Warrenton's Timber Fence Trail Phase II Project	7/22/2019	7/22/2019	8/8/2019	34,655	166,128
3	Virginia War Memorial Foundation Contribution	8/26/2019	8/26/2019	9/12/2019	94	166,034
4	Conversion of PTP position to FTP Youth Agriculture Development Educator	9/23/2019	9/23/2019	10/10/2019	35,957	130,077
5	FY 2020 Service Awards Program	N/A	N/A	10/10/2019	17,028	113,049
6	Fauquier County Fair Stormwater Pond Contributions	10/28/2019	10/28/2019	11/14/2019	20,000	93,049
7	FY19 Carryover allocation of additional contingency	N/A	N/A	11/14/2019	(150,000)	243,049
8	Establish a PTP Investigator for County Attorney's Office	11/25/2019	11/25/2019	12/12/2019	18,773	224,276
9	Live Streaming Planning Commission and BZA meetings	1/27/2020	1/27/2020	2/13/2020	2,770	221,506
10	Deer Fencing for the Fauquier Education Farm	1/27/2020	1/27/2020	2/13/2020	8,300	213,206

Contingency Reserve Balance if all requested items are approved: 213,206

FY 2020 Administratively Approved Supplemental Budget Adjustments

per BA Policy FC-02

Dept/Fund	Description	Date Approved	AMOUNT Appropriation (+) De-appropriation (-)	Local Match Y/N	Comments
48	County Administration	1/15/2020	9,650	N	
49	Adult Court Services	1/22/2020	12,004	N	
50	Sheriff's Office	1/31/2020	633	N	
53	Warrenton-Fauquier Airport	2/6/2020	1,275	Y	Match sourced from operating budget
51	Sheriff's Office	2/10/2020	246	N	
52	Sheriff's Office	2/10/2020	6,592	N	

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