

# **Finance Committee Agenda**

**Warren Green Building, 2<sup>nd</sup> Floor Conference Room**

**10 Hotel Street, Warrenton**

**August 22, 2016 – 10:00 a.m.**

## **I. Reports**

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

**B. County Attorney's Report – Paul McCulla**

**C. Health Insurance Report – Mary Wyckoff/Jon Munch**

1. Health Insurance Fund

2. Claims Data

**D. Budget Reports – Erin Kozanecki**

1. Revenue Report

2. Budget Action Report

3. Contingency Reserve Update

4. Grant Applications

## **II. 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

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



### MEMORANDUM

DATE: August 12, 2016  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JULY 2016

Listed below is a summary of the delinquent taxes collected for July 2016. 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 \$(71,202).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	JULY 2016	JUNE 2016	JULY 2015
REAL ESTATE	43,652	76,693	153,324
PERSONAL PROPERTY	17,520	22,352	16,438
BUSINESS LICENSE	1,175	17,681	171
PENALTY/INTEREST	19,947	38,095	77,292
<b>MONTHLY TOTAL</b>	<b>82,293</b>	<b>154,821</b>	<b>247,225</b>

#### COLLECTION OF CURRENT DELINQUENTS

	JULY 2016	JUNE 2016	JULY 2015
REAL ESTATE	560,421	743,235	551,496
PERSONAL PROPERTY	65,472	125,028	62,559
BUSINESS LICENSE	40,321	9,325	69,132
PENALTY/INTEREST	75,818	98,966	77,697
<b>MONTHLY TOTAL</b>	<b>742,031</b>	<b>976,553</b>	<b>760,884</b>

#### REMAINING DELINQUENT BALANCES

	JULY 2016	JULY 2015
PERSONAL PROPERTY	1,892,195	2,214,348
REAL ESTATE	2,291,939	2,216,959
	<b>\$4,184,134</b>	<b>\$4,431,307</b>



**HEALTH INSURANCE FUND  
COMPARATIVE MONTHLY EXPENDITURES**

<b>MONTHLY TOTALS</b>															
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Cash Total	IBNR	Accrual Total
<b>Total Health Insurance Fund</b>															
FY07	960,023	1,247,424	1,193,170	1,111,308	994,885	1,358,694	1,104,951	831,587	1,305,709	1,133,337	994,115	1,357,736	13,592,938	89,782	13,682,720
FY08	958,523	1,075,488	1,067,100	1,292,852	1,492,716	1,452,503	1,307,798	1,434,265	1,281,676	1,269,816	1,381,097	1,394,863	15,408,697	392,686	15,801,383
FY09	1,396,795	1,511,275	1,452,558	1,529,295	1,510,618	1,449,245	1,528,586	1,251,925	1,240,961	1,661,698	429,429	1,511,180	16,473,564	285,284	16,758,848
FY10	1,518,494	1,608,060	1,619,533	1,188,675	1,476,324	1,548,306	1,642,322	1,433,191	1,253,851	1,752,483	1,405,449	1,528,830	17,975,518	(219,478)	17,756,040
FY11	1,710,554	1,574,098	1,451,163	1,650,926	1,408,955	1,773,710	1,527,313	1,436,433	1,627,527	1,848,792	1,778,313	1,965,913	19,753,697	148,253	19,901,950
FY12	1,787,451	2,163,743	2,117,262	1,676,232	2,061,890	1,861,106	1,635,066	1,755,242	2,497,487	2,118,356	1,564,767	2,524,914	23,763,516	349,460	24,112,976
FY13	2,062,945	2,114,597	2,048,966	1,886,215	2,069,330	2,251,812	2,002,854	1,465,620	2,422,669	1,739,707	2,297,986	2,344,459	24,707,161	95,837	24,802,998
FY14	1,914,296	2,205,062	1,546,964	1,965,041	2,579,958	1,633,731	2,086,418	1,951,496	2,017,448	2,013,630	2,212,669	2,038,623	24,165,336	(59,034)	24,106,302
FY15	1,823,064	2,194,644	2,110,373	2,395,693	1,929,716	2,442,665	2,486,319	1,720,759	1,766,268	2,005,642	1,988,399	2,057,698	24,921,242	36,922	24,958,164
FY16	2,503,649	2,104,265	2,422,056	1,902,794	2,423,305	2,555,251	2,398,702	2,430,910	2,156,919	2,251,753	2,531,840	2,534,819	28,216,263	591,366	28,807,629
FY17	2,612,793	-	-	-	-	-	-	-	-	-	-	-	2,612,793	-	2,612,793
# employees	2,104	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>CUMULATIVE TOTALS</b>												
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>Total Health Insurance Fund</b>												
FY07	960,023	2,207,447	3,400,617	4,511,925	5,506,810	6,865,504	7,970,455	8,802,042	10,107,750	11,241,087	12,235,202	13,592,938
FY08	958,523	2,034,011	3,101,111	4,393,963	5,886,679	7,339,182	8,646,980	10,081,245	11,362,921	12,632,737	14,013,834	15,408,697
FY09	1,396,795	2,908,070	4,360,628	5,889,924	7,400,542	8,849,786	10,378,372	11,630,296	12,871,258	14,532,956	14,962,385	16,473,565
FY10	1,518,494	3,126,553	4,746,086	5,934,762	7,411,086	8,959,391	10,601,714	12,034,905	13,288,756	15,041,239	16,446,688	17,975,518
FY11	1,710,554	3,284,652	4,735,815	6,386,741	7,795,696	9,569,406	11,096,719	12,533,152	14,160,679	16,009,471	17,787,784	19,753,697
FY12	1,787,451	3,951,194	6,068,456	7,744,688	9,806,578	11,667,684	13,302,750	15,057,992	17,555,479	19,673,835	21,238,602	23,763,516
FY13	2,062,945	4,177,543	6,226,509	8,112,724	10,182,054	12,433,866	14,436,720	15,902,340	18,325,009	20,064,716	22,362,702	24,707,161
FY14	1,914,296	4,119,357	5,666,321	7,631,362	10,211,321	11,845,051	13,931,469	15,882,966	17,900,414	19,914,043	22,126,712	24,165,336
FY15	1,823,064	4,017,708	6,128,081	8,523,774	10,453,490	12,896,156	15,382,475	17,103,234	18,869,503	20,875,145	22,863,544	24,921,242
FY16	2,503,649	4,607,914	7,029,970	8,932,764	11,356,069	13,911,320	16,310,021	18,740,932	20,897,851	23,149,604	25,681,444	28,216,263
FY17	2,612,793	-	-	-	-	-	-	-	-	-	-	-
FY17 % Chg.	4.4%											

Note: July totals include five July weekly payments.

The following months contain 5 weekly claims payments:  
Jul-16

Expenditures	2,612,793
Estimated IBNR Adjustment	-
Income Statement Expenditures	2,612,793
OPEB Contribution	-
Cash Flow Expenditures	2,612,793

**Health Insurance Fund  
Fiscal Year 2017 Income Statement (Accrual)**

**Draft 08/09/16**

Month/ Year	Employee Contributions	(1) Employer Contributions	Svcs to Outside Agencies	WSA	Interest Income	Forfeitures	Misc	OptumRX Rebates	Total Revenues	Expenditures	Monthly Change	Net Income
Jul-16	422,826.24	942,023.83	4,692.46	-	-	-	-	-	1,369,542.53	2,612,792.58	-	(1,243,250.05)
Aug-16	-	942,023.83	-	-	-	-	-	-	942,023.83	-	(2,612,792.58)	942,023.83
Sep-16	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Oct-16	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Nov-16	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Dec-16	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Jan-17	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Feb-17	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Mar-17	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Apr-17	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
May-17	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
Jun-17	-	942,023.83	-	-	-	-	-	-	942,023.83	-	-	942,023.83
									11,731,804.70			
	422,826.24	11,304,286.00	4,692.46	-	-	-	-	-	11,731,804.70	2,612,792.58	(2,612,792.58)	9,119,012.12

Use of other funds (OPEB Contribution)	-
WSA receivable	-
Adjusted Net Income	<u>9,119,012.12</u>

Total Net Income including contribution to OPEB

**Notes:**

- Currently, only half of the annual transfer of \$22,608,572 from the County and Schools has been made. This amount has been divided by 12 and is included in each monthly employer contributions amount.

Health Insurance Fund  
Fiscal Year 2017 Cash Flow

Draft 08/09/16

Month/ Year	Beginning Cash Balance	Adjustments	Employee Contributions	Employer Contributions	Svcs to Outside Agencies	WSA (2)	Interest Income	Forfeitures	Misc	OPTUMRX Rebates	Total Revenues
Jul-16	10,185,835.47	(155,039.22)	422,826.24	11,304,286.00	4,692.46	-	-	-	-	-	11,731,804.70
Aug-16	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Sep-16	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Oct-16	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Nov-16	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Dec-16	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Jan-17	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Feb-17	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Mar-17	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Apr-17	19,149,808.37	-	-	-	-	-	-	-	-	-	-
May-17	19,149,808.37	-	-	-	-	-	-	-	-	-	-
Jun-17	19,149,808.37	-	-	-	-	-	-	-	-	-	-
	10,185,835.47	(155,039.22)	422,826.24	11,304,286.00	4,692.46	-	-	-	-	-	11,731,804.70

Month/ Year	Anthem Expenditures	WSA Anthem Exp (2)	Dental Expenditures	WSA Dental Exp (5)	OPTUMRx Expenditures	WSA OPTUMRx Exp	Mgmt Consulting Svcs	Other Expenditures	Transfers	Total Expenditures	Ending Cash Balance
Jul-16	1,924,681.36	32,856.50	278,651.48	5,323.82	198,594.25	2,394.37	-	170,290.80	-	2,612,792.58	19,149,808.37
Aug-16	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Sep-16	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Oct-16	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Nov-16	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Dec-16	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Jan-17	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Feb-17	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Mar-17	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Apr-17	-	-	-	-	-	-	-	-	-	-	19,149,808.37
May-17	-	-	-	-	-	-	-	-	-	-	19,149,808.37
Jun-17	-	-	-	-	-	-	-	-	-	-	19,149,808.37
	1,924,681.36	32,856.50	278,651.48	5,323.82	198,594.25	2,394.37	-	170,290.80	-	2,612,792.58	19,149,808.37

**Notes:**

1 June adjustments includes \$198,419.91 premium payable for June 30 OPTUMRx; (\$140,446.97) prepaid for July Dental; (\$81,985.38) receivable for WSA; \$500 payable for Professional Health Services; \$178,551.66 for June 30th Health insurance

**HEALTH INSURANCE FUND  
COMPARATIVE MONTHLY EXPENDITURES**

<b>MONTHLY TOTALS</b>															
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Cash Total	IBNR	Accrual Total
<b>Total Health Insurance Fund</b>															
FY07	960,023	1,247,424	1,193,170	1,111,308	994,885	1,358,694	1,104,951	831,587	1,305,709	1,133,337	994,115	1,357,736	13,592,938	89,782	13,682,720
FY08	958,523	1,075,488	1,067,100	1,292,852	1,492,716	1,452,503	1,307,798	1,434,265	1,281,676	1,269,816	1,381,097	1,394,863	15,408,697	392,686	15,801,383
FY09	1,396,795	1,511,275	1,452,558	1,529,295	1,510,618	1,449,245	1,528,586	1,251,925	1,240,961	1,661,698	429,429	1,511,180	16,473,564	285,284	16,758,848
FY10	1,518,494	1,608,060	1,619,533	1,188,675	1,476,324	1,548,306	1,642,322	1,433,191	1,253,851	1,752,483	1,405,449	1,528,830	17,975,518	(219,478)	17,756,040
FY11	1,710,554	1,574,098	1,451,163	1,650,926	1,408,955	1,773,710	1,527,313	1,436,433	1,627,527	1,848,792	1,778,313	1,965,913	19,753,697	148,253	19,901,950
FY12	1,787,451	2,163,743	2,117,262	1,676,232	2,061,890	1,861,106	1,635,066	1,755,242	2,497,487	2,118,356	1,564,767	2,524,914	23,763,516	349,460	24,112,976
FY13	2,062,945	2,114,597	2,048,966	1,886,215	2,069,330	2,251,812	2,002,854	1,465,620	2,422,669	1,739,707	2,297,986	2,344,459	24,707,161	95,837	24,802,998
FY14	1,914,296	2,205,062	1,546,964	1,965,041	2,579,958	1,633,731	2,086,418	1,951,496	2,017,448	2,013,630	2,212,669	2,038,623	24,165,336	(59,034)	24,106,302
FY15	1,823,064	2,194,644	2,110,373	2,395,693	1,929,716	2,442,665	2,486,319	1,720,759	1,766,268	2,005,642	1,988,399	2,057,698	24,921,242	36,922	24,958,164
FY16	2,503,649	2,104,265	2,422,056	1,902,794	2,423,305	2,555,251	2,398,702	2,430,910	2,156,919	2,251,753	2,531,840	2,259,888	27,941,332	591,366	28,532,698
# employees	2,069	2,088	2,035	2,065	2,081	2,074	2,089	2,097	2,089	2,091	2,085	2,086			

<b>CUMULATIVE TOTALS</b>												
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>Total Health Insurance Fund</b>												
FY07	960,023	2,207,447	3,400,617	4,511,925	5,506,810	6,865,504	7,970,455	8,802,042	10,107,750	11,241,087	12,235,202	13,592,938
FY08	958,523	2,034,011	3,101,111	4,393,963	5,886,679	7,339,182	8,646,980	10,081,245	11,362,921	12,632,737	14,013,834	15,408,697
FY09	1,396,795	2,908,070	4,360,628	5,889,924	7,400,542	8,849,786	10,378,372	11,630,296	12,871,258	14,532,956	14,962,385	16,473,565
FY10	1,518,494	3,126,553	4,746,086	5,934,762	7,411,086	8,959,391	10,601,714	12,034,905	13,288,756	15,041,239	16,446,688	17,975,518
FY11	1,710,554	3,284,652	4,735,815	6,386,741	7,795,696	9,569,406	11,096,719	12,533,152	14,160,679	16,009,471	17,787,784	19,753,697
FY12	1,787,451	3,951,194	6,068,456	7,744,688	9,806,578	11,667,684	13,302,750	15,057,992	17,555,479	19,673,835	21,238,602	23,763,516
FY13	2,062,945	4,177,543	6,226,509	8,112,724	10,182,054	12,433,866	14,436,720	15,902,340	18,325,009	20,064,716	22,362,702	24,707,161
FY14	1,914,296	4,119,357	5,666,321	7,631,362	10,211,321	11,845,051	13,931,469	15,882,966	17,900,414	19,914,043	22,126,712	24,165,336
FY15	1,823,064	4,017,708	6,128,081	8,523,774	10,453,490	12,896,156	15,382,475	17,103,234	18,869,503	20,875,145	22,863,544	24,921,242
FY16	2,503,649	4,607,914	7,029,970	8,932,764	11,356,069	13,911,320	16,310,021	18,740,932	20,897,851	23,149,604	25,681,444	27,941,332
FY16 % Chg.	37.3%	14.7%	14.7%	4.8%	8.6%	7.9%	6.0%	9.6%	10.7%	10.9%	12.3%	12.1%

Note: June totals include four June weekly payments and the May and June monthly.

The following months contain 5 weekly claims payments:

- Jul-15
- Oct-15
- Feb-16
- May-16

Expenditures	27,941,332
Estimated IBNR Adjustment	591,366
Income Statement Expenditures	28,532,698
OPEB Contribution	-
Cash Flow Expenditures	28,532,698

**Health Insurance Fund  
Fiscal Year 2016 Income Statement (Accrual)**

Draft 08/15/16

Month/ Year	Employee Contributions	(1) Employer Contributions	Svcs to Outside Agencies	WSA	Interest Income	Forfeitures	Misc	OptumRX Rebates	Total Revenues	Expenditures	Monthly Change	Net Income
Jul-15	428,151.30	1,881,862.23	3,247.68	-	-	-	-	-	2,313,261.21	2,503,648.95	-	(190,387.74)
Aug-15	416,401.71	1,881,862.23	3,247.68	3,766.62	1,742.20	-	-	-	2,307,020.44	2,104,265.07	(399,383.88)	202,755.37
Sep-15	432,453.20	1,881,862.23	3,247.68	66,090.51	1,834.49	-	-	-	2,385,488.11	2,422,055.85	317,790.78	(36,567.74)
Oct-15	429,057.69	1,881,862.23	3,247.68	153,290.52	-	-	-	42,534.22	2,509,992.34	1,902,793.67	(519,262.18)	607,198.67
Nov-15	428,464.81	1,881,862.23	3,247.68	103,348.49	3,198.53	-	-	-	2,420,121.74	2,423,305.46	520,511.79	(3,183.72)
Dec-15	449,780.96	1,881,862.23	3,247.68	57,414.60	2,553.82	-	-	-	2,394,859.29	2,555,250.83	131,945.37	(160,391.54)
Jan-16	417,396.73	1,881,862.23	3,247.68	116,012.35	2,741.46	-	-	-	2,421,260.45	2,398,701.59	(156,549.24)	22,558.86
Feb-16	437,465.93	1,881,862.23	3,247.68	-	3,270.54	-	-	49,240.18	2,375,086.56	2,430,910.31	32,208.72	(55,823.75)
Mar-16	449,530.71	1,881,862.23	3,247.68	60,014.87	4,317.61	-	-	-	2,398,973.10	2,156,918.78	(273,991.53)	242,054.32
Apr-16	406,491.01	1,881,862.23	10,572.08	82,995.76	5,243.77	-	-	38,343.96	2,425,508.81	2,251,752.99	94,834.21	173,755.82
May-16	436,665.67	1,881,862.23	3,980.84	50,028.40	5,213.59	-	-	-	2,377,750.73	2,531,840.00	280,087.01	(154,089.27)
Jun-16	455,170.01	1,881,862.23	4,692.46	163,935.97	11,390.90	1,215.67	-	37,493.78	2,555,761.02	2,851,254.03	319,414.03	(295,493.01)
	5,187,029.73	22,582,346.76	48,474.50	856,898.09	41,506.91	1,215.67	-	167,612.14	28,885,083.80	28,532,697.53	347,605.08	352,386.27

Use of other funds (OPEB Contribution)	-
WSA receivable	-
Adjusted Net Income	<u>352,386.27</u>

Total Net Income including contribution to OPEB

- Notes:**
- The annual transfers of \$22,554,784 from the Schools and County are divided by 12 and included in each monthly employer contributions amount.

**Health Insurance Fund  
Fiscal Year 2016 Cash Flow**

Draft 08/15/16

Month/ Year	Beginning Cash Balance	Adjustments	Employee Contributions	Employer Contributions	Svcs to Outside Agencies	WSA (2)	Interest Income	Forfeitures	Misc	OPTUMRX Rebates	Total Revenues
Jul-15 1	9,321,815.44	44,951.17	428,151.30	11,277,392.50	3,247.68	-	-	-	-	-	11,708,791.48
Aug-15 3	18,571,909.14	65,005.74	416,401.71	-	3,247.68	3,766.62	1,742.20	-	-	-	425,158.21
Sep-15 4	16,957,808.02	49,647.46	432,453.20	-	3,247.68	66,090.51	1,834.49	-	-	-	503,625.88
Oct-15	15,089,025.51	-	429,057.69	-	3,247.68	153,290.52	-	-	-	42,534.22	628,130.11
Nov-15	13,814,361.95	-	428,464.81	11,303,734.50	3,247.68	103,348.49	3,198.53	-	-	-	11,841,994.01
Dec-15	23,233,050.50	-	449,780.96	-	3,247.68	57,414.60	2,553.82	-	-	-	512,997.06
Jan-16	21,190,796.73	-	417,396.73	-	3,247.68	116,012.35	2,741.46	-	-	-	539,398.22
Feb-16	19,331,493.36	-	437,465.93	-	3,247.68	-	3,270.54	-	-	49,240.18	493,224.33
Mar-16	17,393,807.38	-	449,530.71	-	3,247.68	60,014.87	4,317.61	-	-	-	517,110.87
Apr-16 5	15,753,999.47	-	406,491.01	-	10,572.08	82,995.76	5,243.77	-	-	38,343.96	543,646.58
May-16	14,045,893.06	-	436,665.67	-	3,980.84	50,028.40	5,213.59	-	-	-	495,888.50
Jun-16 6	12,009,941.56	352,029.39	455,170.01	1,219.76	4,692.46	163,935.97	11,390.90	1,215.67	-	37,493.78	675,118.55
	9,321,815.44	511,633.76	5,187,029.73	22,582,346.76	48,474.50	856,898.09	41,506.91	1,215.67	-	167,612.14	28,885,083.80

Month/ Year	Anthem Expenditures	WSA Anthem Exp (2)	Dental Expenditures	WSA Dental Exp (5)	OPTUMRx Expenditures	WSA OPTUMRx Exp	Mgmt Consulting Svcs	Other Expenditures	Transfers	Total Expenditures	Ending Cash Balance
Jul-15	1,717,533.78	75,335.37	261,750.79	5,559.16	146,923.66	4,442.49	-	292,103.70	-	2,503,648.95	18,571,909.14
Aug-15	1,281,281.53	111,431.72	131,401.54	2,708.66	383,243.35	12,538.53	-	181,659.74	-	2,104,265.07	16,957,808.02
Sep-15	1,672,878.73	89,596.43	128,308.62	2,956.88	374,639.09	6,152.58	-	147,523.52	-	2,422,055.85	15,089,025.51
Oct-15	1,264,268.39	41,055.68	136,244.01	3,001.96	383,108.68	5,053.54	-	70,061.41	-	1,902,793.67	13,814,361.95
Nov-15	1,574,942.28	99,536.52	132,710.86	2,908.50	377,115.03	13,330.06	21,600.00	201,162.21	-	2,423,305.46	23,233,050.50
Dec-15	1,812,668.32	47,128.70	132,875.52	2,721.58	391,483.26	6,809.28	4,500.00	157,064.17	-	2,555,250.83	21,190,796.73
Jan-16	1,719,910.37	35,579.34	132,502.82	2,987.90	339,528.28	10,198.41	-	157,994.47	-	2,398,701.59	19,331,493.36
Feb-16	1,815,224.12	35,777.73	135,945.18	2,901.47	312,263.23	6,094.96	8,700.00	114,003.62	-	2,430,910.31	17,393,807.38
Mar-16	1,490,439.49	34,676.87	133,922.66	2,682.39	391,776.85	9,106.65	8,700.00	85,613.87	-	2,156,918.78	15,753,999.47
Apr-16	1,575,385.89	29,003.96	133,747.98	2,405.03	363,752.18	7,013.66	-	140,444.29	-	2,251,752.99	14,045,893.06
May-16	1,824,513.29	68,882.90	132,502.01	2,635.15	347,148.62	9,237.33	4,350.00	142,570.70	-	2,531,840.00	12,009,941.56
Jun-16	2,502,552.98	40,011.15	-	-	628,317.62	10,409.65	4,350.00	(334,387.37)	-	2,851,254.03	10,185,835.47
	20,251,599.17	708,016.37	1,591,911.99	33,468.68	4,439,299.85	100,387.14	52,200.00	1,355,814.33	-	28,532,697.53	10,185,835.47

**Notes:**

- July employer contributions amount of \$11,277,392 represents half of the total budgeted annual transfer.  
July adjustments include clearing of (\$180,122.18) premium payable for June 30 OPTUMRx, \$40,548.12 receivable for OptumRx rebates, \$124,133.94 prepaid for July Dental, (\$128,340.06) premium payable for June 30 monthly bill, (\$3,000) payable for Nyhart, (\$163.32) payable for final Delta bill, \$98,066.92 receivable for WSA, and \$93,827.75 receivable for stop loss credit.
- Due to timing of billing and claims reporting WSA revenue and expenditures do not match each month.
- August adjustments include clearing of \$2,526.18 receivable for Delta Dental refund, \$55,804.65 receivable for WSA, and \$6,574.91 receivable for stop loss credit.
- September adjustments include clearing of \$49,647.46 receivable for Stop Loss Credit
- JMS&W's employee portion was recorded with the County's revenue, but JMS&W have their own revenue lines. An entry was completed in April to correct.
- June adjustments includes \$198,419.91 premium payable for June 30 OPTUMRx; (\$140,446.97) prepaid for July Dental; (\$164,714.23) receivable for WSA; \$500 payable for Professional Health Services; \$178,551.66 for June 30th Health insurance, and \$591,366 for IBNR, (\$37,493.78) 4th Qtr OPTUMRx, \$788.26 for WSA OPTUMRx Rebate and (\$274,931.46) for Stop Loss Credit.

**Fauquier County General Fund Revenue**  
**FY 2015 and 2016 Budget versus Actual as of August 22, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
<b>GENERAL PROPERTY TAXES</b>									
1 Real Estate Tax	\$ 89,715,558	\$ 91,281,279	\$ 91,281,279	\$ 92,713,635	\$ 92,972,886	\$ 92,972,886	\$ 95,344,875	\$ 93,551,796	\$ 96,602,596
2 Public Service	6,031,072	6,303,082	6,303,082	6,077,396	6,069,681	6,069,681	6,314,566	6,314,566	6,069,681
3 Personal Property Tax	17,054,897	17,583,000	17,583,000	18,304,825	18,650,000	18,650,000	19,647,255	19,647,255	20,202,165
4 Rollback Taxes	116,885	30,000	30,000	139,863	30,000	30,000	203,042	203,042	30,000
5 Bethel Academy	57,487	58,460	58,460	59,290	58,460	58,460	57,992	58,460	58,460
6 Delinq Real Estate Tax	1,112,678	1,300,000	1,300,000	780,286	1,300,000	1,300,000	682,274	750,000	1,000,000
7 Delinq Public Service	-	20,000	20,000	26,625	20,000	20,000	7,353	7,353	20,000
8 Delinq Personal Property Tax	122,193	245,000	245,000	319,558	245,000	245,000	331,947	331,947	245,000
9 Penalties - All Property	837,710	800,000	800,000	798,397	800,000	800,000	764,225	800,000	800,000
10 Interest - All	449,199	420,000	420,000	400,166	420,000	420,000	298,318	330,000	420,000
11 <b><i>SUBTOTAL</i></b>	<b>\$ 115,497,679</b>	<b>\$ 118,040,821</b>	<b>\$ 118,040,821</b>	<b>\$ 119,620,041</b>	<b>\$ 120,566,027</b>	<b>\$ 120,566,027</b>	<b>\$ 123,651,847</b>	<b>\$ 121,994,419</b>	<b>\$ 125,447,902</b>
<b>OTHER LOCAL TAXES</b>									
12 Sales Tax (Local)	\$ 7,558,981	\$ 7,625,000	\$ 7,625,000	\$ 8,024,703	\$ 8,000,000	\$ 8,000,000	\$ 7,555,670	\$ 8,200,000	\$ 8,240,000
13 Utility Tax (Local)	1,453,343	1,400,000	1,400,000	1,464,908	1,400,000	1,400,000	1,316,303	1,400,000	1,400,000
14 Utility Consumption Tax	196,710	190,000	190,000	193,297	190,000	190,000	169,125	190,000	190,000
15 BPOL Tax	1,436,850	1,355,000	1,355,000	1,353,040	1,355,000	1,355,000	1,371,758	1,371,758	1,355,000
16 License Fee	1,826,612	1,790,000	1,790,000	1,870,836	1,790,000	1,790,000	1,899,881	1,899,881	1,825,000
17 Bank Stock Tax	115,785	130,000	130,000	156,150	130,000	130,000	135,027	135,027	150,000
18 Recording Tax & Fees (Deeds)	1,487,129	1,700,000	1,700,000	1,465,177	1,500,000	1,500,000	1,645,104	1,645,104	1,500,000
19 Recording Tax & Fees (Wills)	169,544	40,000	40,000	49,578	42,500	42,500	75,061	75,061	50,000
20 Transient Occupancy Tax	82,311	90,000	90,000	103,001	90,000	90,000	89,676	89,676	90,000
21 <b><i>SUBTOTAL</i></b>	<b>\$ 14,327,265</b>	<b>\$ 14,320,000</b>	<b>\$ 14,320,000</b>	<b>\$ 14,680,690</b>	<b>\$ 14,497,500</b>	<b>\$ 14,497,500</b>	<b>\$ 14,257,605</b>	<b>\$ 15,006,507</b>	<b>\$ 14,800,000</b>
<b>PERMITS, FEES, AND LICENSES</b>									
22 Dog Tags	\$ 35,351	\$ 40,000	\$ 40,000	\$ 38,782	\$ 35,000	\$ 35,000	\$ 38,666	\$ 38,666	\$ 35,000
23 Land Use Fees	10,573	11,250	11,250	9,657	11,250	11,250	7,934	7,934	11,135
24 Transfer Fees	2,121	2,500	2,500	2,005	2,500	2,500	2,257	2,257	2,600
25 Concealed Weapon Permits	11,054	10,000	10,000	9,463	10,000	10,000	13,237	13,237	10,000
26 Va Police Background Check	28,680	20,000	20,000	24,552	20,000	20,000	34,344	34,344	20,000
27 State Primary Fees	1	-	-	5,207	10,500	10,500	-	-	10,500
28 Animal/Pet Shop Dealer Permit	-	-	-	70	-	-	-	-	-
29 Community Development Fees	1,330,545	1,184,445	1,186,445	1,442,330	1,421,429	1,421,429	1,473,331	1,474,676	1,421,000
30 <b><i>SUBTOTAL</i></b>	<b>\$ 1,418,325</b>	<b>\$ 1,268,195</b>	<b>\$ 1,270,195</b>	<b>\$ 1,532,066</b>	<b>\$ 1,510,679</b>	<b>\$ 1,510,679</b>	<b>\$ 1,569,769</b>	<b>\$ 1,571,114</b>	<b>\$ 1,510,235</b>

## Fauquier County General Fund Revenue

### FY 2015 and 2016 Budget versus Actual as of August 22, 2016 with FY 2017 Adopted Budget

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
<b>FINES AND FORFEITURES</b>									
31 Local Fines	\$ 467,737	\$ 450,000	\$ 450,000	\$ 443,386	\$ 450,000	\$ 450,000	\$ 383,862	\$ 383,862	\$ 450,000
32 Court Judgment Proceeds	1,642	800	800	988	800	800	435	435	-
33 Zoning Violation Fines	200	1,050	1,050	404	500	500	-	-	500
34 Clean-Up Costs/Landowner Properties	22,488	-	-	664	-	-	1,225	1,225	-
35 Interest on Local Fines	7,678	6,000	6,000	19,990	6,000	6,000	8,728	8,728	7,000
36 <b><i>SUBTOTAL</i></b>	<b>\$ 499,745</b>	<b>\$ 457,850</b>	<b>\$ 457,850</b>	<b>\$ 465,432</b>	<b>\$ 457,300</b>	<b>\$ 457,300</b>	<b>\$ 394,250</b>	<b>\$ 394,250</b>	<b>\$ 457,500</b>
<b>USE OF MONEY AND PROPERTY</b>									
37 Interest Income - General Fund	\$ 75,324	\$ 125,000	\$ 125,000	\$ 64,456	\$ 125,000	\$ 125,000	\$ 138,865	\$ 138,865	\$ 75,000
38 Gain (Loss) on Investments	27,850	-	-	5,290	-	-	4,780	4,780	-
39 Sales of Equipment/Vehicles	-	-	-	-	-	-	-	-	-
40 Rental of County Property	42,941	43,760	43,760	45,510	43,760	43,760	45,936	45,937	102,932
41 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	25,700	25,700	25,700
42 Rental of Armory	20,500	16,000	16,000	3,900	16,000	16,000	-	-	5,000
43 Rental Hospital Hill Property	134,346	135,689	135,689	127,919	135,689	135,689	125,640	125,640	125,640
44 <b><i>SUBTOTAL</i></b>	<b>\$ 326,661</b>	<b>\$ 346,149</b>	<b>\$ 346,149</b>	<b>\$ 272,775</b>	<b>\$ 346,149</b>	<b>\$ 346,149</b>	<b>\$ 340,921</b>	<b>\$ 340,922</b>	<b>\$ 334,272</b>
<b>CHARGES FOR SERVICES</b>									
45 Excess Fees (Clerk of C. Court)	\$ 65,632	\$ 110,000	\$ 110,000	\$ 72,315	\$ 80,000	\$ 80,000	\$ 87,319	\$ 87,319	\$ 80,000
46 Remote Access Clerk Fee	9,402	20,000	20,000	3,242	10,000	10,000	-	-	10,000
47 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
48 Law Library Fees	11,614	11,500	11,500	9,411	11,750	11,750	9,370	9,370	11,000
49 Local Cost	26,403	40,000	40,000	27,848	40,000	40,000	32,297	32,297	30,000
50 Detention Fee	3,966	4,500	4,500	2,562	4,500	4,500	2,242	2,242	3,500
51 Inmate Processing Fee	11,126	10,000	10,000	10,577	10,000	10,000	9,063	9,063	11,000
52 Commonwealth's Attorney Fee	6,441	6,000	6,000	6,674	6,000	6,000	5,934	5,934	7,000
53 County Attorney Fees	49,868	8,000	31,824	31,886	8,000	11,887	69,141	69,141	15,000
54 Correction & Detention Charge	59,859	53,000	53,000	55,105	53,000	53,000	56,875	56,875	55,000
55 Street Signs	2,448	900	900	2,731	995	995	1,463	1,463	2,000
56 Police Reports/Fingerprinting Fee	6,240	9,000	9,000	7,171	9,000	9,000	8,900	8,900	8,000
57 Fire Marshal Fees	-	66,800	66,800	-	109,275	109,275	-	-	-
58 Inmate DNA	947	500	500	1,634	900	900	917	917	900
59 Courtroom Security	165,059	165,000	165,000	142,371	165,000	165,000	136,112	148,096	165,000
60 Parks & Recreation	471,581	488,680	488,680	523,261	488,680	488,680	546,182	546,182	490,480
61 Library Fees	76,004	78,000	78,000	74,973	77,000	77,000	76,513	76,513	75,500
62 Sales of GIS Maps	11,100	8,000	8,000	11,638	8,000	8,000	8,385	8,385	10,000
63 Sale of Computer Lists & Files	-	-	-	-	-	-	5	5	-
64 <b><i>SUBTOTAL</i></b>	<b>\$ 981,432</b>	<b>\$ 1,083,622</b>	<b>\$ 1,107,446</b>	<b>\$ 987,141</b>	<b>\$ 1,085,842</b>	<b>\$ 1,089,729</b>	<b>\$ 1,054,460</b>	<b>\$ 1,066,444</b>	<b>\$ 978,122</b>

**Fauquier County General Fund Revenue**  
**FY 2015 and 2016 Budget versus Actual as of August 22, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
<b>MISCELLANEOUS</b>									
65 Parks & Recreation Donations	\$ 884	\$ -	\$ -	\$ 613	\$ -	\$ -	\$ 618	\$ 618	\$ -
66 Economic Development Program Donations	12,800	-	15,000	15,000	-	14,060	15,045	15,045	-
67 Farm Tour Donations	1,500	1,500	1,500	1,000	1,500	1,500	500	500	1,000
68 Other Program Donations/NAEH Grant	-	-	31,717	14,999	-	-	-	-	-
69 Admin Fees - Debt Set-Off	67,922	70,000	70,000	60,881	70,000	70,000	57,075	57,075	65,000
70 Lien Fees - Treasurer	45,606	41,100	41,100	41,417	41,100	41,100	46,669	46,669	45,000
71 Lien Fees - County Attorney	4,735	2,000	2,000	5,799	2,000	2,000	3,506	3,506	3,500
72 Commonwealth's Attorney Collection Fees	153,561	117,000	117,000	150,860	117,000	117,000	154,298	154,298	165,000
73 Circuit Court Collection Fees	961	1,000	1,000	1,219	1,000	1,000	1,028	1,028	1,000
74 General District Court Collection Fees	3,475	3,500	3,500	3,263	3,500	3,500	3,330	3,330	3,500
75 J&DR Court Collection Fees	287	250	250	169	250	250	215	215	250
76 HR Background Check	22,957	40,000	40,000	24,077	25,000	25,000	19,001	19,001	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	33,290	15,681	15,681	32,423	15,681	15,681	32,844	32,844	15,681
79 Town Election Reimb/Registrar	4,203	-	-	8,298	13,000	13,000	3,084	3,084	-
80 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000	5,000
81 Insurance Recoveries	25,745	-	32,342	34,118	-	27,502	29,771	29,771	-
82 Miscellaneous	80,677	60,000	82,360	83,558	80,145	98,119	103,569	103,569	86,836
83 <b><i>SUBTOTAL</i></b>	<b>\$ 488,603</b>	<b>\$ 382,031</b>	<b>\$ 483,450</b>	<b>\$ 482,694</b>	<b>\$ 400,176</b>	<b>\$ 459,712</b>	<b>\$ 495,553</b>	<b>\$ 500,553</b>	<b>\$ 441,767</b>
<b>RECOVERED COSTS</b>									
84 Canteen Medical Reimbursements	\$ 4,989	\$ 6,500	\$ 6,500	\$ 6,862	\$ 6,500	\$ 6,500	\$ 5,194	\$ 5,194	\$ 6,500
85 Process & Service Fees	2,395	-	-	1,903	-	-	1,333	1,333	-
86 Home Incarceration Fees	22,518	22,000	22,000	26,172	22,000	22,000	24,786	24,786	22,000
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	60,408	65,000	65,000	66,204	65,000	65,000	58,794	58,794	65,000
89 CSA Refund	164,911	10,000	10,000	80,864	10,000	10,000	24,869	24,869	10,000
90 Warrenton Comm Ctr Recovered Costs	21,639	19,000	19,000	17,810	19,000	19,000	17,824	17,824	19,000
91 Radio Reimb - Culpeper/Rappahannock	28,280	25,862	25,862	27,228	25,862	25,862	30,187	30,187	27,362
92 Miscellaneous	6,486	2,000	22,454	103,206	2,000	58,427	62,073	62,073	2,000
93 <b><i>SUBTOTAL</i></b>	<b>\$ 322,126</b>	<b>\$ 160,862</b>	<b>\$ 181,316</b>	<b>\$ 340,749</b>	<b>\$ 160,862</b>	<b>\$ 217,289</b>	<b>\$ 235,560</b>	<b>\$ 235,560</b>	<b>\$ 162,362</b>
94 <b>TOTAL LOCAL REVENUE</b>	<b>\$ 133,861,836</b>	<b>\$ 136,059,530</b>	<b>\$ 136,207,227</b>	<b>\$ 138,381,588</b>	<b>\$ 139,024,535</b>	<b>\$ 139,144,385</b>	<b>\$ 141,999,965</b>	<b>\$ 141,109,769</b>	<b>\$ 144,132,160</b>

**Fauquier County General Fund Revenue**  
**FY 2015 and 2016 Budget versus Actual as of August 22, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
<b>STATE REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
95 Rolling Stock Tax	\$ 92,547	\$ 93,000	\$ 93,000	\$ 87,168	\$ 93,000	\$ 93,000	\$ 88,562	\$ 88,562	\$ 88,500
96 Mobile Home Titling Tax	27,198	20,000	20,000	33,863	20,000	20,000	21,228	21,228	25,000
97 Rental Car Tax	12,343	10,000	10,000	6,763	10,000	10,000	9,504	9,504	10,000
98 Commonwealth PPTRA	13,657,536	13,657,510	13,657,510	13,657,599	13,657,510	13,657,510	13,657,643	13,657,643	13,657,510
99 Communications Tax	2,912,157	3,000,000	3,000,000	2,886,711	2,900,000	2,900,000	2,575,083	2,800,000	2,800,000
100 VA Racing Pari-mutuel Wagering Tax	510	-	-	810	-	-	840	840	-
101 <b>SUBTOTAL</b>	<b>\$ 16,702,291</b>	<b>\$ 16,780,510</b>	<b>\$ 16,780,510</b>	<b>\$ 16,672,914</b>	<b>\$ 16,680,510</b>	<b>\$ 16,680,510</b>	<b>\$ 16,352,860</b>	<b>\$ 16,577,777</b>	<b>\$ 16,581,010</b>
<b>CATEGORICAL AID</b>									
<b>SHARED EXPENSES</b>									
102 Commonwealth's Attorney	\$ 471,601	\$ 480,604	\$ 480,604	\$ 487,309	\$ 489,502	\$ 489,502	\$ 494,366	\$ 494,366	\$ 495,818
103 Sheriff	3,468,265	3,465,620	3,465,620	3,530,618	3,590,980	3,590,980	3,594,601	3,594,601	3,622,615
104 Commissioner of Revenue	177,479	176,444	176,444	177,931	181,315	181,315	179,393	179,393	186,557
105 Treasurer	143,721	148,699	148,699	147,483	150,344	150,344	150,339	150,339	151,682
106 Registrar	46,533	64,111	64,111	46,007	64,111	76,662	76,662	76,662	64,111
107 Clerk of Court	466,145	484,991	484,991	468,117	469,924	469,924	464,908	464,908	474,100
108 Adult Confinement - Detention	199,740	225,000	225,000	208,408	225,000	225,000	177,492	177,492	225,000
109 <b>SUBTOTAL</b>	<b>\$ 4,973,484</b>	<b>\$ 5,045,469</b>	<b>\$ 5,045,469</b>	<b>\$ 5,065,873</b>	<b>\$ 5,171,176</b>	<b>\$ 5,183,727</b>	<b>\$ 5,137,761</b>	<b>\$ 5,137,761</b>	<b>\$ 5,219,883</b>
<b>WELFARE</b>									
110 Social Services	\$ 1,263,229	\$ 1,343,256	\$ 1,547,756	\$ 1,296,985	\$ 1,434,131	\$ 1,714,720	\$ 1,388,006	\$ 1,388,006	\$ 1,510,342
111 Children's Services Act	2,342,040	1,913,225	2,855,872	2,408,764	2,539,475	2,948,730	2,007,810	2,523,364	2,717,730
112 Welfare to Work	17,370	-	-	3,636	-	-	3,762	3,762	-
113 Bright Stars Pre-school Initiative	54,000	54,000	54,000	54,000	54,000	54,000	-	-	-
114 HSG Grant	166,506	-	-	-	-	-	-	-	-
115 VHSP Grant	-	-	307,646	294,676	-	245,988	245,988	245,988	-
116 Domestic Violence Grant	-	-	-	-	-	33,919	126,607	126,607	-
117 <b>SUBTOTAL</b>	<b>\$ 3,843,145</b>	<b>\$ 3,310,481</b>	<b>\$ 4,765,274</b>	<b>\$ 4,058,061</b>	<b>\$ 4,027,606</b>	<b>\$ 4,997,357</b>	<b>\$ 3,772,173</b>	<b>\$ 4,287,727</b>	<b>\$ 4,228,072</b>

**Fauquier County General Fund Revenue**  
**FY 2015 and 2016 Budget versus Actual as of August 22, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
<b>OTHER CATEGORICAL AID</b>									
118 Recordation Tax	\$ 458,622	\$ 450,000	\$ 450,000	\$ 443,345	\$ 450,000	\$ 450,000	\$ 430,392	\$ 430,392	\$ 450,000
119 Jury Duty Reimbursement	16,889	30,000	30,000	24,592	30,000	30,000	21,811	21,811	25,000
120 Adult Court SVS - Pretrial	240,602	245,414	245,414	243,636	245,647	245,647	120,302	255,331	243,636
121 Comprehensive Community Corrections	264,094	259,282	259,282	261,810	259,799	259,799	135,030	259,799	261,810
122 Rescue Squad Assistance Grant	111,154	-	15,320	15,320	-	51,211	51,211	51,211	-
123 Prisoner Transportation	7,550	15,000	15,000	11,042	15,000	15,000	29,160	29,160	10,000
124 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	36,836	36,836	36,836
125 E-911 Wireless Program	113,365	108,272	108,272	116,290	108,272	108,272	118,705	118,705	116,550
126 Armory	8,577	8,750	8,750	12,156	24,350	24,350	25,372	25,372	17,751
127 Library Aid	154,808	154,808	154,808	154,668	154,545	154,545	153,496	153,496	153,496
128 Commission of the Arts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
129 Virginia Tourism Corporation Grant	-	-	1,240	-	-	1,240	1,240	1,240	-
130 DEQ Stormwater Phase II Grant	3,795	-	-	-	-	-	-	-	-
131 Miscellaneous	62,194	17,000	43,460	84,238	17,000	32,589	187,871	187,871	17,000
132 <b>SUBTOTAL</b>	<b>\$ 1,483,486</b>	<b>\$ 1,330,362</b>	<b>\$ 1,373,382</b>	<b>\$ 1,408,933</b>	<b>\$ 1,346,449</b>	<b>\$ 1,414,489</b>	<b>\$ 1,316,426</b>	<b>\$ 1,576,224</b>	<b>\$ 1,337,079</b>
133 Local Aid - Commonwealth Contract	\$ -	\$ -	\$ -	\$ (178,837)	\$ -	\$ -	\$ -	\$ -	\$ -
134 <b>TOTAL STATE REVENUE</b>	<b>\$ 27,002,406</b>	<b>\$ 26,466,822</b>	<b>\$ 27,964,635</b>	<b>\$ 27,026,944</b>	<b>\$ 27,225,741</b>	<b>\$ 28,276,083</b>	<b>\$ 26,579,220</b>	<b>\$ 27,579,489</b>	<b>\$ 27,366,044</b>
<b>FEDERAL REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
135 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ 2,409	\$ -	\$ -	\$ 2,867	\$ 2,867	\$ -
136 <b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,409</b>	<b>-</b>	<b>-</b>	<b>2,867</b>	<b>2,867</b>	<b>-</b>
<b>CATEGORICAL AID</b>									
137 Welfare Administration	\$ 2,346,206	\$ 1,873,649	\$ 2,318,839	\$ 2,585,853	\$ 1,952,585	\$ 2,409,786	\$ 2,737,934	\$ 2,737,934	\$ 2,316,580
138 Public Safety	224,669	149,752	458,562	186,946	154,806	206,271	174,702	174,702	17,725
139 Agriculture Development	1,543	-	50,000	10,944	-	36,388	15,130	15,130	-
140 Community Development	856,978	-	4,746	4,746	-	-	-	-	-
141 Parks & Recreation	-	-	5,750	-	-	5,750	5,750	5,750	-
142 Miscellaneous	42,590	-	-	-	-	-	-	-	-
143 <b>SUBTOTAL</b>	<b>\$ 3,471,986</b>	<b>\$ 2,023,401</b>	<b>\$ 2,837,897</b>	<b>\$ 2,788,489</b>	<b>\$ 2,107,391</b>	<b>\$ 2,658,195</b>	<b>\$ 2,933,516</b>	<b>\$ 2,933,516</b>	<b>\$ 2,334,305</b>
144 <b>TOTAL FEDERAL REVENUE</b>	<b>\$ 3,471,986</b>	<b>\$ 2,023,401</b>	<b>\$ 2,837,897</b>	<b>\$ 2,790,898</b>	<b>\$ 2,107,391</b>	<b>\$ 2,658,195</b>	<b>\$ 2,936,383</b>	<b>\$ 2,936,383</b>	<b>\$ 2,334,305</b>
145 <b>NON-DEPARTMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fauquier County General Fund Revenue**  
**FY 2015 and 2016 Budget versus Actual as of August 22, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
<b>INTERGOVERNMENTAL</b>									
146 Conservation Easement Service District	-	-	-	-	-	-	6,659	6,659	-
147 Stormwater Management Fund	-	362,571	362,571	362,571	362,571	362,571	-	362,571	338,971
148 Parks and Rec Trust Fund	-	-	-	-	-	-	-	-	-
149 Fire and Rescue Levy Fund	166,619	173,617	173,617	201,713	175,038	186,427	222,054	222,054	811,012
150 Proffers Fund	-	-	-	-	-	-	-	-	-
151 Ambulance Revenue Fund	1,110,409	1,143,136	1,143,136	1,139,773	1,119,208	1,119,208	-	1,119,208	934,779
152 Affordable Housing Fund	-	-	-	394,345	-	201,632	201,632	201,632	-
153 County Asset Replacement	-	-	-	-	-	125,759	125,759	125,759	-
154 School Operating Fund (CSA)	-	-	-	-	-	248,445	248,445	248,445	300,000
155 Capital Improvement Fund	729,934	-	-	-	-	306,083	306,083	306,083	-
159 <b>SUBTOTAL</b>	<b>\$ 2,006,962</b>	<b>\$ 1,679,324</b>	<b>\$ 1,679,324</b>	<b>\$ 2,098,402</b>	<b>\$ 1,656,817</b>	<b>\$ 2,550,125</b>	<b>\$ 1,110,632</b>	<b>\$ 2,592,411</b>	<b>\$ 2,384,762</b>
160 <b>SUBTOTAL GENERAL FUND</b>	<b>\$ 166,343,190</b>	<b>\$ 166,229,077</b>	<b>\$ 168,689,083</b>	<b>\$ 170,297,832</b>	<b>\$ 170,014,484</b>	<b>\$ 172,628,788</b>	<b>\$ 172,626,200</b>	<b>\$ 174,218,052</b>	<b>\$ 176,217,271</b>
161 PRIOR YEAR'S FUND BALANCE	-	1,340,438	6,834,428	-	1,300,000	5,612,913	-	5,612,913	1,327,321
162 <b>TOTAL GENERAL FUND</b>	<b>\$ 166,343,190</b>	<b>\$ 167,569,515</b>	<b>\$ 175,523,511</b>	<b>\$ 170,297,832</b>	<b>\$ 171,314,484</b>	<b>\$ 178,241,701</b>	<b>\$ 172,626,200</b>	<b>\$ 179,830,965</b>	<b>\$ 177,544,592</b>

**Finance Committee Budget Action Report**  
**August 22, 2016**

<b>Budget Actions Summary – FY 2017</b>		
<b><u>Supplemental Appropriations</u></b>	General Fund	\$295,736
<b><u>Transfers</u></b>	Capital Improvement Fund	\$361,936
	General Fund	\$72,618

**Finance Committee Budget Action Report**  
**August 22, 2016**

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
<b>Consent Agenda</b>					
<b>FY 2017</b>					
Board of Supervisors	Marshall Streetscape Improvement Project	\$361,936	Capital Improvement Fund	Capital Improvement Fund – Marshall Streetscape Project	Transfers up to \$361,936 from the Capital Improvement Fund to the project account to forward fund anticipated proffer funding that fulfills the local match of non-VDOT funded project scope. The Capital Improvement Fund will be refunded from proffers upon receipt.
Community Development	Salem Avenue VDOT Revenue Share Grant	\$250,570	State Revenue	General Fund	Appropriates and accepts \$250,570 in State funding for the preliminary engineering costs of the Salem Avenue VDOT Revenue Share Grant project. This grant requires a 50:50 match. This portion of the grant match is \$125,285 sourced from the site developer.
Sheriff's Office	Circuit Court Security	\$72,618	Contingency Reserve	General Fund - Sheriff's Office	Appropriates \$63,718 of recurring costs and \$8,900 of one-time costs from the Contingency Reserve to fund an additional (1) FTP Deputy Sheriff for the Circuit Court security staffing. This request was recommended by the Public Safety Committee at it August 16, 2016 meeting and will require approval by the Personnel Committee.
Social Services	HUD Continuum of Care Grant Program	\$45,166	Federal Revenue	General Fund	Appropriates and accepts \$45,166 in grant funding from the U.S. Department of Housing and Urban Development Continuum of Care Grant Program for the Foothills Housing Network. There is no local match for this grant.

**FY 2017 County Administrator Approved Supplemental Budget Adjustments**

*per BA Policy FC-02*

	<b>Dept/Fund</b>	<b>Description</b>	<b>Date Approved</b>	<b>AMOUNT Appropriation (+) De-appropriation (-)</b>	<b>Local Match Y/N</b>	<b>Comments</b>
1	Sheriff's Office	Insurance Recovery for 2015 Explorer, VIN#3809	7/18/2016	553	N	
2	General Services	Appropriate fees for the Warrenton Partnership for custodial services	7/18/2016	700	N	
3	Sheriff's Office	Insurance Recovery for 2010 Charger, VIN #3702 and 2015 Tahoe, VIN #5314	8/1/2016	4,024	N	
4	Airport Fund	Appropriate DOAV Maintenance Grant funding	8/1/2016	3,020	Y	Local match from existing department budget
5	Sheriff's Office	Insurance Recovery for 2015 Explorer, VIN#3809	8/1/2016	2,129	N	
6	General Services	Appropriate fees for the Warrenton Partnership for custodial services	8/9/2016	100	N	
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*New review item(s) highlighted above*

