



**TO:** Distribution List  
**FROM:** Paul McCulla, County Administrator  
**DATE:** October 18, 2016  
**RE:** Minutes of the September 26, 2016 Finance Committee Meeting

---

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

The Finance Committee met on September 26, 2016 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. August delinquent balances were \$1,886,160 for Personal Property and \$2,201,814 for Real Estate.

**County Attorney's Report:** Paul McCulla, County Administrator, presented the County Attorney's report to the Committee for their consideration.

**Health Insurance Fund Report:** The Health Insurance Fund report, including claims data, was reviewed which showed a 12.5% increase in expenditures for fiscal year 2017 in comparison to fiscal year 2016.

### Management and Budget

1. Revenue Report –The revenue report was presented to the Committee for their consideration.
2. Budget Action Report –All Items were approved as presented.
3. Contingency Reserve Update – No new items were presented.
4. Grant Applications – Two grant items were approved as presented.

### Discussion Items

1. The Volunteer Fire and Rescue operating contributions were discussed. Marshall Rescue was approved to receive full FY17 funding.



# 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: September 6, 2016  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR AUGUST 2016

Listed below is a summary of the delinquent taxes collected for August 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 \$(92,570).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	AUG 2016	JUL 2016	AUG 2015
REAL ESTATE	83,915	43,652	52,504
PERSONAL PROPERTY	9,018	17,520	15,916
BUSINESS LICENSE	1,096	1,175	126
PENALTY/INTEREST	25,931	19,947	23,066
<b>MONTHLY TOTAL</b>	<b>119,961</b>	<b>82,293</b>	<b>91,613</b>

#### COLLECTION OF CURRENT DELINQUENTS

	AUG 2016	JUL 2016	AUG 2015
REAL ESTATE	296,635	560,421	295,076
PERSONAL PROPERTY	45,760	65,472	67,669
BUSINESS LICENSE	71,237	40,321	6,997
PENALTY/INTEREST	50,236	75,818	39,583
<b>MONTHLY TOTAL</b>	<b>463,868</b>	<b>742,031</b>	<b>409,325</b>

#### REMAINING DELINQUENT BALANCES

	AUG 2016	AUG 2015
PERSONAL PROPERTY	1,886,160	2,198,826
REAL ESTATE	2,201,814	2,160,552
	<b>\$4,087,973</b>	<b>4,359,378</b>



**FAUQUIER COUNTY  
OFFICE OF THE COUNTY ATTORNEY**

**MEMORANDUM**

**TO: Chris N. Granger, Supervisor, Center District  
Mary Leigh McDaniel, Supervisor, Marshall District**

**FROM: Mary Catherine Anderson, Sr. Assistant County Attorney**

**DATE: September 22, 2016**

**RE: Tax Collection/Litigation Status Update**

---

**PERSONAL PROPERTY TAX COLLECTION: September 2016**

TOTAL WARRANTS IN DEBT ON DOCKET: 43 (includes 2 Library) \*

JUDGMENTS OBTAINED: 11

PAID PRIOR TO COURT: 3

TRIALS: 0

*\*NOTE: 18 warrants (included in above total) are scheduled to be heard in Court on Wednesday, September 28<sup>th</sup>; therefore, their dispositions will not be known until then*

---

**REAL ESTATE TAX COLLECTION: September 2016**

Redemptions ..... 2 \*\*

*\*\* NOTE: Real Estate warning letters were sent out on September 12, 2016 (24 letters)*

**HEALTH INSURANCE FUND  
COMPARATIVE MONTHLY EXPENDITURES**

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Cash Total	IBNR	Accrual Total
<b>MONTHLY TOTALS</b>															
<b>Total Health Insurance Fund</b>															
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	1,635,086	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	<b>2,571,539</b>	-	-	-	-	-	-	-	-	-	-	<b>5,184,332</b>	-	<b>5,184,332</b>
# employees	2,104	2,114	-	-	-	-	-	-	-	-	-	-	-	-	-

**CUMULATIVE TOTALS**

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>Total Health Insurance Fund</b>												
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	16,462,385	18,473,565
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	<b>5,184,332</b>	-	-	-	-	-	-	-	-	-	-
FY17 % Chg.	4.4%	<b>12.5%</b>	-	-	-	-	-	-	-	-	-	-

Note: August totals include four August weekly payments and a July monthly.

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

Expenditures	5,184,332
Estimated IBNR Adjustment	-
Income Statement Expenditures	5,184,332
OPEB Contribution	-
Cash Flow Expenditures	5,184,332

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

9/14/2016

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	942,125.48	4,692.46	-	-	-	-	-	1,369,644.18	2,612,792.58	-	(1,243,148.40)
Aug-16	446,622.76	942,125.48	6,369.04	778.26	4,319.98	-	-	-	1,400,215.52	2,571,538.97	(41,253.61)	(1,171,323.45)
Sep-16	-	942,125.48	-	-	-	-	-	-	942,125.48	-	(2,571,538.97)	942,125.48
Oct-16	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Nov-16	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Dec-16	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Jan-17	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Feb-17	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Mar-17	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Apr-17	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
May-17	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
Jun-17	-	942,125.48	-	-	-	-	-	-	942,125.48	-	-	942,125.48
	869,449.00	11,305,505.76	11,061.50	778.26	4,319.98	-	-	-	12,191,114.50	5,184,331.55	(2,612,792.58)	7,006,782.95

Use of other funds (OPEB Contribution)  
WSA receivable  
Adjusted Net Income

Total Net Income including contribution to OPEB

-  
203,318.49  
7,210,101.44

**Notes:**

1. 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

Month/ Year	Beginning Cash Balance	Adjustments	Employer Contributions	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)	11,304,286.00	422,826.24	11,304,286.00	4,692.46	-	-	-	-	-	11,731,804.70
Aug-16	19,149,808.37	394,375.83	1,219.76	446,622.76	1,219.76	6,369.04	778.26	4,319.98	-	-	-	459,309.80
Sep-16	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Oct-16	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Nov-16	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Dec-16	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Jan-17	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Feb-17	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Mar-17	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Apr-17	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
May-17	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
Jun-17	17,431,955.03	-	-	-	-	-	-	-	-	-	-	-
	10,185,835.47	239,336.61	11,305,505.76	869,449.00	11,305,505.76	11,061.50	778.26	4,319.98	-	-	-	12,191,114.50

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	1,541,479.57	146,921.00	138,625.25	2,854.51	382,540.20	13,746.55	4,500.00	340,871.89	-	2,571,538.97	17,431,955.03
Sep-16	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Oct-16	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Nov-16	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Dec-16	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Jan-17	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Feb-17	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Mar-17	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Apr-17	-	-	-	-	-	-	-	-	-	-	17,431,955.03
May-17	-	-	-	-	-	-	-	-	-	-	17,431,955.03
Jun-17	-	-	-	-	-	-	-	-	-	-	17,431,955.03
	3,466,160.93	179,777.50	417,276.73	8,178.33	581,134.45	16,140.92	4,500.00	511,162.69	-	5,184,331.55	17,431,955.03

Notes:

- July adjustments include \$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
- August adjustments include \$37,493.78 receivable for FY16 OptumRx rebates, \$81,950.59 receivable for WSA, and \$274,931.46 receivable for Symetra stop loss credits.

# Fauquier County General Fund Revenue FY 2016 and 2017 Budget versus Actual as of September 21, 2016

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
<b>GENERAL PROPERTY TAXES</b>								
1 Real Estate Tax	\$ 92,713,635	\$ 92,972,886	\$ 92,972,886	\$ 95,652,706	\$ 96,602,596	\$ 96,602,596	\$ 633,739	\$ 96,602,596
2 Public Service	6,077,396	6,069,681	6,069,681	6,314,566	6,069,681	6,069,681	90,950	6,069,681
3 Personal Property Tax	18,304,825	18,650,000	18,650,000	19,694,591	20,202,165	20,202,165	2,808,139	20,202,165
4 Rollback Taxes	139,863	30,000	30,000	203,042	30,000	30,000	19,089	30,000
5 Bethel Academy	59,290	58,460	58,460	57,992	58,460	58,460	-	58,460
6 Delinq Real Estate Tax	780,286	1,300,000	1,300,000	763,349	1,000,000	1,000,000	17,935	1,000,000
7 Delinq Public Service	26,625	20,000	20,000	7,353	20,000	20,000	-	20,000
8 Delinq Personal Property Tax	319,558	245,000	245,000	340,525	245,000	245,000	28,779	245,000
9 Penalties - All Property	798,397	800,000	800,000	814,453	800,000	800,000	11,268	800,000
10 Interest - All	400,166	420,000	420,000	324,056	420,000	420,000	9,062	420,000
11 <b>SUBTOTAL</b>	<b>\$ 119,620,041</b>	<b>\$ 120,566,027</b>	<b>\$ 120,566,027</b>	<b>\$ 124,172,633</b>	<b>\$ 125,447,902</b>	<b>\$ 125,447,902</b>	<b>\$ 3,618,961</b>	<b>\$ 125,447,902</b>
<b>OTHER LOCAL TAXES</b>								
12 Sales Tax (Local)	\$ 8,024,703	\$ 8,000,000	\$ 8,000,000	\$ 8,305,286	\$ 8,240,000	\$ 8,240,000	\$ -	\$ 8,450,000
13 Utility Tax (Local)	1,464,908	1,400,000	1,400,000	1,443,594	1,400,000	1,400,000	17,512	1,400,000
14 Utility Consumption Tax	193,297	190,000	190,000	188,267	190,000	190,000	-	190,000
15 BPOL Tax	1,353,040	1,355,000	1,355,000	1,444,901	1,355,000	1,355,000	1,820	1,355,000
16 License Fee	1,870,836	1,790,000	1,790,000	1,911,876	1,825,000	1,825,000	230,084	1,825,000
17 Bank Stock Tax	156,150	130,000	130,000	135,027	150,000	150,000	-	150,000
18 Recording Tax & Fees (Deeds)	1,465,177	1,500,000	1,500,000	1,645,104	1,500,000	1,500,000	350,039	1,500,000
19 Recording Tax & Fees (Wills)	49,578	42,500	42,500	75,061	50,000	50,000	7,355	50,000
20 Transient Occupancy Tax	103,001	90,000	90,000	100,692	90,000	90,000	-	90,000
21 <b>SUBTOTAL</b>	<b>\$ 14,680,690</b>	<b>\$ 14,497,500</b>	<b>\$ 14,497,500</b>	<b>\$ 15,249,808</b>	<b>\$ 14,800,000</b>	<b>\$ 14,800,000</b>	<b>\$ 606,810</b>	<b>\$ 15,010,000</b>
<b>PERMITS, FEES, AND LICENSES</b>								
22 Dog Tags	\$ 38,782	\$ 35,000	\$ 35,000	\$ 38,666	\$ 35,000	\$ 35,000	\$ 9,692	\$ 35,000
23 Land Use Fees	9,657	11,250	11,250	7,934	11,135	11,135	-	11,135
24 Transfer Fees	2,005	2,500	2,500	2,257	2,600	2,600	470	2,600
25 Concealed Weapon Permits	9,463	10,000	10,000	13,237	10,000	10,000	1,980	10,000
26 Va Police Background Check	24,552	20,000	20,000	34,344	20,000	20,000	5,136	20,000
27 State Primary Fees	5,207	10,500	10,500	-	10,500	10,500	-	10,500
28 Animal/Pet Shop Dealer Permit	70	-	-	-	-	-	-	-
29 Community Development Fees	1,442,330	1,421,429	1,421,429	1,473,331	1,421,000	1,421,000	263,569	1,421,000
30 <b>SUBTOTAL</b>	<b>\$ 1,532,066</b>	<b>\$ 1,510,679</b>	<b>\$ 1,510,679</b>	<b>\$ 1,569,769</b>	<b>\$ 1,510,235</b>	<b>\$ 1,510,235</b>	<b>\$ 280,847</b>	<b>\$ 1,510,235</b>

## Fauquier County General Fund Revenue FY 2016 and 2017 Budget versus Actual as of September 21, 2016

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
<b>FINES AND FORFEITURES</b>								
31 Local Fines	\$ 443,386	\$ 450,000	\$ 450,000	\$ 383,862	\$ 450,000	\$ 450,000	\$ 64,926	\$ 450,000
32 Court Judgment Proceeds	988	800	800	435	-	-	160	400
33 Zoning Violation Fines	404	500	500	-	500	500	-	500
34 Clean-Up Costs/Landowner Properties	664	-	-	1,225	-	-	331	500
35 Interest on Local Fines	19,990	6,000	6,000	8,728	7,000	7,000	1,287	7,000
36 <b>SUBTOTAL</b>	<b>\$ 465,432</b>	<b>\$ 457,300</b>	<b>\$ 457,300</b>	<b>\$ 394,250</b>	<b>\$ 457,500</b>	<b>\$ 457,500</b>	<b>\$ 66,704</b>	<b>\$ 458,400</b>
<b>USE OF MONEY AND PROPERTY</b>								
37 Interest Income - General Fund	\$ 64,456	\$ 125,000	\$ 125,000	\$ 138,841	\$ 75,000	\$ 75,000	\$ 11,415	\$ 75,000
38 Gain (Loss) on Investments	5,290	-	-	4,780	-	-	-	-
39 Sales of Equipment/Vehicles	-	-	-	-	-	-	-	-
40 Rental of County Property	45,510	43,760	43,760	45,936	102,932	102,932	23,807	102,932
41 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	4,283	25,700
42 Rental of Armory	3,900	16,000	16,000	-	5,000	5,000	-	5,000
43 Rental Hospital Hill Property	127,919	135,689	135,689	125,640	125,640	125,640	22,199	125,640
44 <b>SUBTOTAL</b>	<b>\$ 272,775</b>	<b>\$ 346,149</b>	<b>\$ 346,149</b>	<b>\$ 340,897</b>	<b>\$ 334,272</b>	<b>\$ 334,272</b>	<b>\$ 61,704</b>	<b>\$ 334,272</b>
<b>CHARGES FOR SERVICES</b>								
45 Excess Fees (Clerk of C. Court)	\$ 72,315	\$ 80,000	\$ 80,000	\$ 87,319	\$ 80,000	\$ 80,000	\$ 16,067	\$ 80,000
46 Remote Access Clerk Fee	3,242	10,000	10,000	-	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
48 Law Library Fees	9,411	11,750	11,750	9,370	11,000	11,000	2,373	11,000
49 Local Cost	27,848	40,000	40,000	32,297	30,000	30,000	17,956	30,000
50 Detention Fee	2,562	4,500	4,500	2,242	3,500	3,500	328	3,500
51 Inmate Processing Fee	10,577	10,000	10,000	9,063	11,000	11,000	1,927	11,000
52 Commonwealth's Attorney Fee	6,674	6,000	6,000	5,934	7,000	7,000	1,120	7,000
53 County Attorney Fees	31,886	8,000	11,887	69,141	15,000	15,000	250	15,000
54 Correction & Detention Charge	55,105	53,000	53,000	56,875	55,000	55,000	8,128	55,000
55 Street Signs	2,731	995	995	1,463	2,000	2,000	418	2,000
56 Police Reports/Fingerprinting Fee	7,171	9,000	9,000	8,900	8,000	8,000	2,125	8,000
57 Fire Marshal Fees	-	109,275	109,275	-	-	-	-	-
58 Inmate DNA	1,634	900	900	917	900	900	99	900
59 Courtroom Security	142,371	165,000	165,000	136,112	165,000	165,000	39,204	165,000
60 Parks & Recreation	523,261	488,680	488,680	544,007	490,480	490,480	164,670	490,480
61 Library Fees	74,973	77,000	77,000	76,513	75,500	75,500	18,218	75,500
62 Sales of GIS Maps	11,638	8,000	8,000	8,385	10,000	10,000	1,125	10,000
63 Sale of Computer Lists & Files	-	-	-	5	-	-	-	-
64 <b>SUBTOTAL</b>	<b>\$ 987,141</b>	<b>\$ 1,085,842</b>	<b>\$ 1,089,729</b>	<b>\$ 1,052,285</b>	<b>\$ 978,122</b>	<b>\$ 978,122</b>	<b>\$ 277,750</b>	<b>\$ 978,122</b>

**Fauquier County General Fund Revenue  
FY 2016 and 2017 Budget versus Actual as of September 21, 2016**

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
<b>MISCELLANEOUS</b>								
65 Path Foundation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
66 Parks & Recreation Donations	613	-	-	618	-	-	242	600
67 Economic Development Program Donations	15,000	-	14,060	15,045	-	-	-	-
68 Farm Tour Donations	1,000	1,500	1,500	500	1,000	1,000	500	1,000
69 Other Program Donations/NAEH Grant	14,999	-	-	-	-	-	-	-
70 Admin Fees - Debt Set-Off	60,881	70,000	70,000	57,075	65,000	65,000	1,379	65,000
71 Lien Fees - Treasurer	41,417	41,100	41,100	46,669	45,000	45,000	11,320	45,000
72 Lien Fees - County Attorney	5,799	2,000	2,000	3,506	3,500	3,500	956	3,500
73 Commonwealth's Attorney Collection Fees	150,860	117,000	117,000	154,298	165,000	165,000	36,385	165,000
74 Circuit Court Collection Fees	1,219	1,000	1,000	1,028	1,000	1,000	313	1,000
75 General District Court Collection Fees	3,263	3,500	3,500	3,330	3,500	3,500	732	3,500
76 J&DR Court Collection Fees	169	250	250	215	250	250	96	250
77 HR Background Check	24,077	25,000	25,000	19,001	25,000	25,000	6,744	25,000
78 Wellness Dollars	-	25,000	25,000	25,000	25,000	25,000	-	25,000
79 HR Misc. Revenues	32,423	15,681	15,681	32,844	15,681	15,681	-	15,681
80 Town Election Reimb/Registrar	8,298	13,000	13,000	3,084	-	-	8,585	8,585
81 Town Code Red Emergency System Reimb	5,000	5,000	5,000	-	5,000	5,000	-	5,000
82 Insurance Recoveries	34,118	-	27,502	29,771	-	11,640	11,699	11,699
83 Miscellaneous	83,558	80,145	98,119	103,569	86,836	86,836	13,963	100,000
84 <b>SUBTOTAL</b>	<b>\$ 482,694</b>	<b>\$ 400,176</b>	<b>\$ 459,712</b>	<b>\$ 495,553</b>	<b>\$ 441,767</b>	<b>\$ 528,407</b>	<b>\$ 167,914</b>	<b>\$ 550,815</b>
<b>RECOVERED COSTS</b>								
85 Canteen Medical Reimbursements	\$ 6,862	\$ 6,500	\$ 6,500	\$ 5,194	\$ 6,500	\$ 6,500	\$ 741	\$ 6,500
86 Process & Service Fees	1,903	-	-	1,333	-	-	408	500
87 Home Incarceration Fees	26,172	22,000	22,000	24,786	22,000	22,000	3,105	22,000
88 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	-	10,500
89 Work Release	66,204	65,000	65,000	58,794	65,000	65,000	14,065	65,000
90 CSA Refund	80,864	10,000	10,000	24,869	10,000	10,000	4,088	10,000
91 Warrenton Comm Ctr Recovered Costs	17,810	19,000	19,000	17,824	19,000	19,000	1,432	19,000
92 Radio Reimb - Culpeper/Rappahannock	27,228	25,862	25,862	30,187	27,362	27,362	12,000	27,362
93 Miscellaneous	103,206	2,000	59,316	62,963	2,000	33,094	33,693	36,000
94 <b>SUBTOTAL</b>	<b>\$ 340,749</b>	<b>\$ 160,862</b>	<b>\$ 218,178</b>	<b>\$ 236,450</b>	<b>\$ 162,362</b>	<b>\$ 193,456</b>	<b>\$ 69,532</b>	<b>\$ 196,862</b>
95 <b>TOTAL LOCAL REVENUE</b>	<b>\$ 138,381,588</b>	<b>\$ 139,024,535</b>	<b>\$ 139,145,274</b>	<b>\$ 143,511,645</b>	<b>\$ 144,132,160</b>	<b>\$ 144,249,894</b>	<b>\$ 5,150,222</b>	<b>\$ 144,486,608</b>

**Fauquier County General Fund Revenue  
FY 2016 and 2017 Budget versus Actual as of September 21, 2016**

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
<b>STATE REVENUE</b>								
<b>NON-CATEGORICAL AID</b>								
96 Rolling Stock Tax	\$ 87,168	\$ 93,000	\$ 93,000	\$ 88,562	\$ 88,500	\$ 88,500	\$ 76,578	\$ 88,500
97 Mobile Home Titling Tax	33,863	20,000	20,000	25,554	25,000	25,000	-	25,000
98 Rental Car Tax	6,763	10,000	10,000	9,504	10,000	10,000	1,169	10,000
99 Commonwealth PPTRA	13,657,599	13,657,510	13,657,510	13,657,643	13,657,510	13,657,510	682,027	13,657,510
100 Communications Tax	2,886,711	2,900,000	2,900,000	2,801,253	2,800,000	2,800,000	-	2,800,000
101 VA Racing Pari-mutuel Wagering Tax	810	-	-	840	-	-	-	-
102 <b>SUBTOTAL</b>	<b>\$ 16,672,914</b>	<b>\$ 16,680,510</b>	<b>\$ 16,680,510</b>	<b>\$ 16,583,356</b>	<b>\$ 16,581,010</b>	<b>\$ 16,581,010</b>	<b>\$ 759,774</b>	<b>\$ 16,581,010</b>
<b>CATEGORICAL AID</b>								
<b>SHARED EXPENSES</b>								
103 Commonwealth's Attorney	\$ 487,309	\$ 489,502	\$ 489,502	\$ 494,366	\$ 495,818	\$ 495,818	\$ 38,448	\$ 495,818
104 Sheriff	3,530,618	3,590,980	3,590,980	3,594,601	3,622,615	3,622,615	195,490	3,622,615
105 Commissioner of Revenue	177,931	181,315	181,315	179,393	186,557	186,557	13,080	186,557
106 Treasurer	147,483	150,344	150,344	150,339	151,682	151,682	9,561	151,682
107 Registrar	46,007	64,111	76,662	76,662	64,111	64,111	-	64,111
108 Clerk of Court	468,117	469,924	469,924	464,908	474,100	474,100	29,822	474,100
109 Adult Confinement - Detention	208,408	225,000	225,000	177,492	225,000	225,000	37,048	225,000
110 <b>SUBTOTAL</b>	<b>\$ 5,065,873</b>	<b>\$ 5,171,176</b>	<b>\$ 5,183,727</b>	<b>\$ 5,137,761</b>	<b>\$ 5,219,883</b>	<b>\$ 5,219,883</b>	<b>\$ 323,449</b>	<b>\$ 5,219,883</b>
<b>WELFARE</b>								
111 Social Services	\$ 1,296,985	\$ 1,434,131	\$ 1,714,720	\$ 1,464,810	\$ 1,510,342	\$ 1,510,342	\$ 195,781	\$ 1,510,342
112 Children's Services Act	2,408,764	2,539,475	2,948,730	2,241,591	2,717,730	2,717,730	6,477	2,717,730
113 Welfare to Work	3,636	-	-	3,762	-	-	138	3,500
114 Bright Stars Pre-school Initiative	54,000	54,000	54,000	-	-	-	-	-
115 HSG Grant	-	-	-	-	-	-	-	-
116 VHSP Grant	294,676	-	245,988	245,988	-	-	-	-
117 Domestic Violence Grant	-	-	33,919	25,501	-	132,772	-	-
118 <b>SUBTOTAL</b>	<b>\$ 4,058,061</b>	<b>\$ 4,027,606</b>	<b>\$ 4,997,357</b>	<b>\$ 3,981,652</b>	<b>\$ 4,228,072</b>	<b>\$ 4,360,844</b>	<b>\$ 202,396</b>	<b>\$ 4,231,572</b>

**Fauquier County General Fund Revenue  
FY 2016 and 2017 Budget versus Actual as of September 21, 2016**

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
<b>OTHER CATEGORICAL AID</b>								
119 Recordation Tax	\$ 443,345	\$ 450,000	\$ 450,000	\$ 430,392	\$ 450,000	\$ 450,000	\$ 121,909	\$ 450,000
120 Jury Duty Reimbursement	24,592	30,000	30,000	25,891	25,000	25,000	3,842	25,000
121 Adult Court SVS - Pretrial	243,636	245,647	245,647	120,302	243,636	243,636	-	243,636
122 Comprehensive Community Corrections	261,810	259,799	259,799	135,030	261,810	261,810	-	261,810
123 Rescue Squad Assistance Grant	15,320	-	51,211	51,211	-	-	-	-
124 Prisoner Transportation	11,042	15,000	15,000	29,160	10,000	10,000	-	10,000
125 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	9,209	36,836
126 E-911 Wireless Program	116,290	108,272	108,272	118,705	116,550	116,550	19,736	116,550
127 Armory	12,156	24,350	24,350	19,830	17,751	17,751	-	17,751
128 Library Aid	154,668	154,545	154,545	153,496	153,496	153,496	39,518	153,496
129 Commission of the Arts	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000
130 Virginia Tourism Corporation Grant	-	-	1,240	1,240	-	-	-	-
131 DEQ Stormwater Phase II Grant	-	-	-	-	-	-	-	-
132 Miscellaneous	84,238	17,000	32,589	186,352	17,000	17,000	1,635	17,000
133 <b>SUBTOTAL</b>	<b>\$ 1,408,933</b>	<b>\$ 1,346,449</b>	<b>\$ 1,414,489</b>	<b>\$ 1,313,445</b>	<b>\$ 1,337,079</b>	<b>\$ 1,337,079</b>	<b>\$ 195,849</b>	<b>\$ 1,337,079</b>
134 Local Aid - Commonwealth Contract	-(178,837)	-	-	-	-	-	-	-
135 <b>TOTAL STATE REVENUE</b>	<b>\$ 27,026,944</b>	<b>\$ 27,225,741</b>	<b>\$ 28,276,083</b>	<b>\$ 27,016,214</b>	<b>\$ 27,366,044</b>	<b>\$ 27,498,816</b>	<b>\$ 1,481,468</b>	<b>\$ 27,369,544</b>
<b>FEDERAL REVENUE</b>								
<b>NON-CATEGORICAL AID</b>								
136 Payments in Lieu of Taxes	\$ 2,409	\$ -	\$ -	\$ 2,867	\$ -	\$ -	\$ -	\$ -
137 <b>SUBTOTAL</b>	<b>2,409</b>	<b>-</b>	<b>-</b>	<b>2,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CATEGORICAL AID</b>								
138 Welfare Administration	\$ 2,585,853	\$ 1,952,585	\$ 2,409,786	\$ 2,918,630	\$ 2,316,580	\$ 2,316,580	\$ 416,837	\$ 2,316,580
139 Public Safety	186,946	154,806	216,654	170,210	17,725	17,725	39,357	45,833
140 Agriculture Development	10,944	-	36,388	15,130	-	-	8,289	29,547
141 Community Development	4,746	-	-	-	-	-	-	-
142 Parks & Recreation	-	-	5,750	5,750	-	-	-	-
143 Miscellaneous	-	-	-	-	-	-	-	-
144 <b>SUBTOTAL</b>	<b>\$ 2,788,489</b>	<b>\$ 2,107,391</b>	<b>\$ 2,668,578</b>	<b>\$ 3,109,720</b>	<b>\$ 2,334,305</b>	<b>\$ 2,334,305</b>	<b>\$ 464,483</b>	<b>\$ 2,391,960</b>
145 <b>TOTAL FEDERAL REVENUE</b>	<b>\$ 2,790,898</b>	<b>\$ 2,107,391</b>	<b>\$ 2,668,578</b>	<b>\$ 3,112,587</b>	<b>\$ 2,334,305</b>	<b>\$ 2,334,305</b>	<b>\$ 464,483</b>	<b>\$ 2,391,960</b>
146 <b>NON-DEPARTMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fauquier County General Fund Revenue  
FY 2016 and 2017 Budget versus Actual as of September 21, 2016**

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
<b>INTERGOVERNMENTAL</b>								
Fleet Maintenance Fund				497				
147 Conservation Easement Service District				6,659				
148 Stormwater Management Fund	362,571	362,571	362,571	362,571	338,971	338,971		338,971
149 Parks and Rec Trust Fund								
150 Fire and Rescue Levy Fund	201,713	175,038	186,427	222,054	811,012	811,012	811,012	811,012
151 Proffers Fund								
152 Ambulance Revenue Fund	1,139,773	1,119,208	1,119,208	1,111,705	934,779	934,779		934,779
153 Affordable Housing Fund	394,345		201,632	201,632				
154 County Asset Replacement			125,759	125,759				
155 School Operating Fund (CSA)			248,445	248,445	300,000	300,000		300,000
156 Capital Improvement Fund			306,083	306,083				
160 <b>SUBTOTAL</b>	<b>\$ 2,098,402</b>	<b>\$ 1,656,817</b>	<b>\$ 2,550,125</b>	<b>\$ 2,585,405</b>	<b>\$ 2,384,762</b>	<b>\$ 2,384,762</b>	<b>\$ 811,012</b>	<b>\$ 2,384,762</b>
161 <b>SUBTOTAL GENERAL FUND</b>	<b>\$ 170,297,832</b>	<b>\$ 170,014,484</b>	<b>\$ 172,640,060</b>	<b>\$ 176,225,851</b>	<b>\$ 176,217,271</b>	<b>\$ 176,467,777</b>	<b>\$ 7,907,185</b>	<b>\$ 176,632,874</b>
162 PRIOR YEAR'S FUND BALANCE		1,300,000	5,612,913		1,327,321	1,327,321		1,327,321
163 <b>TOTAL GENERAL FUND</b>	<b>\$ 170,297,832</b>	<b>\$ 171,314,484</b>	<b>\$ 178,252,973</b>	<b>\$ 176,225,851</b>	<b>\$ 177,544,592</b>	<b>\$ 177,795,098</b>	<b>\$ 7,907,185</b>	<b>\$ 177,960,195</b>

**Finance Committee Budget Action Report**  
**September 26, 2016**

<b>Budget Actions Summary – FY 2017</b>		
<b><u>Supplemental Appropriations</u></b>	General Fund	\$36,338
	School Division	\$53,904

**Finance Committee Budget Action Report  
September 26, 2016**

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
<b>Consent Agenda</b>					
<b>FY 2017</b>					
Management & Budget	FY 2016 Fauquier SPCA Funding	\$36,338	General Fund Balance	Fauquier SPCA	Appropriates \$36,338 in General Fund Balance to the Fauquier SPCA for FY 2016 Dog Tags and Animal Friendly License plate revenue.
School Division	Career and Technical Education Program	\$31,050	Virginia Department of Education	School Division	Appropriates \$31,050 from the Virginia Department of Education for Career and Technical Education to match actual FY 2017 award.
School Division	Project Graduation	\$22,854	Virginia Department of Education	School Division	Appropriates \$22,854 from the Virginia Department of Education for Project Graduation to match the actual FY 2017 award.

**FY 2017 County Administrator Approved Supplemental Budget Adjustments**  
*per BA Policy FC-02*

	Dept/Fund	Description	Date Approved	AMOUNT Appropriation (+) De-appropriation (-)	Local Match Y/N	Comments
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	
7	Airport Fund	De-Appropriate DOAV grant funding to actual award amount, based on actuals	8/9/2016	(712)	N	
8	Env Svcs-Convenience	Insurance Recovery for 2SW003, 2007 Mack Roll Off Truck, VIN #6623	8/22/2016	91	N	
9	General Services	Insurance Recovery for total loss of 2001 Ford E350 Box Van, VIN #1662	8/22/2016	2,500	N	
10	Sheriff's Office	Insurance Recovery for 2015 Explorer, VIN#3809	8/31/2016	1,619	N	
11	Sheriff's Office	Insurance Recovery for SD80, 2010 Dodge Charger, VIN #3702	8/31/2016	1,992	N	
12	DFREM	Appropriate misc revenue for reimbursement of OT to DFREM staff for special eve	8/31/2016	294	N	
13	Sheriff's Office	Insurance Recovery supplemental funds for SD80, 2010 Dodge Charger, VIN #3702	9/7/2016	106	N	
14	Sheriff's Office	Insurance Recovery for SD92, 2014 Dodge Charger, VIN #7975	9/7/2016	1,126	N	
15	Env Svcs-Landfill	Insurance Recovery for Landfill 2015 John Deere 5100E Utility Tractor, VIN #0213	9/7/2016	1,783	N	
16	F&R Levy Fund	Appropriate funds from sale of vehicle by Fleet	9/7/2016	1,708	N	
17						
18						
19						
20						
21						
22						

*New review item(s) highlighted above*





**Office of Management & Budget  
320 Hospital Drive, Suite 24  
Warrenton, Virginia 20186-3208**

**Phone (540) 422-8360**

**Fax (540) 422-8355**

---

26 September 2016

TO: Finance Committee  
FROM: Erin M. Kozanecki, Director  
SUBJECT: Agenda Item D4 – Grant Items

The following are two grants that have been awarded to the Sheriff's Office. This item requests recommendation by the Committee to the Board of Supervisors for their approval at the October meeting. These are DMV grants the County historically accepts and only appropriates funding as it is used and reimbursed by the State. The allocation and reimbursement of these grant funds is based on utilization for alcohol and speed enforcement as outlined below. These items are not included on the budget action form, given funding is only appropriated at the time of reimbursement.

1. DMV Highway Safety Grant, Selective Enforcement – Alcohol
  - Grant period of performance: 1 October 2016 – 30 September 2017
  - Grant award amount: \$31,364
  - Match amount: \$15,682 (Within existing operating budget)
  
2. DMV Highway Safety Grant, Selective Enforcement – Speed
  - Grant period of performance: 1 October 2016 – 30 September 2017
  - Grant award amount: \$10,000
  - Match amount: \$5,000 (Within existing operating budget)