



TO: Distribution List
FROM: Paul McCulla, County Administrator
DATE: March 10, 2017
RE: Minutes of the February 27, 2017 Finance Committee Meeting

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

The Finance Committee met on February 27, 2017 at 10:00 a.m. in the Warren Green Building, 2nd 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. January delinquent balances were \$2,113,790 for Personal Property and \$2,314,854 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: An update on December's Health Insurance was delivered. Expenses total \$14,773,666 through December and are 6.2% higher over the same period of FY2016.

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 Items – No new items were presented.

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: 2/2/17
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JANUARY 2017

Listed below is a summary of the delinquent taxes collected for January 2017. 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 \$(128,779).

COLLECTION OF PRIOR YEAR DELINQUENTS

	JAN 2017	DEC 2016	JAN 2016
REAL ESTATE	72,575	118,851	50,536
PERSONAL PROPERTY	36,948	99,438	25,470
BUSINESS LICENSE	0	249	361
PENALTY/INTEREST	32,066	43,753	19,947
MONTHLY TOTAL	141,588	262,291	96,314

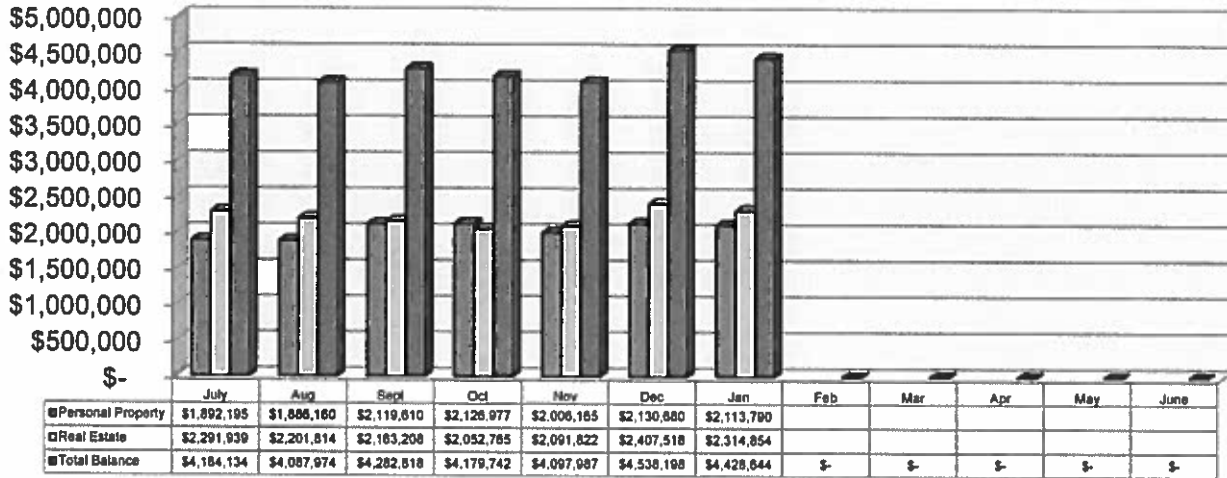
COLLECTION OF CURRENT DELINQUENTS

	JAN 2017	DEC 2016	JAN 2016
REAL ESTATE	540,546	665,569	374,056
PERSONAL PROPERTY	527,146	403,006	594,964
BUSINESS LICENSE	5,390	16,509	11,062
PENALTY/INTEREST	93,039	109,436	70,409
MONTHLY TOTAL	1,166,122	1,194,520	1,050,491

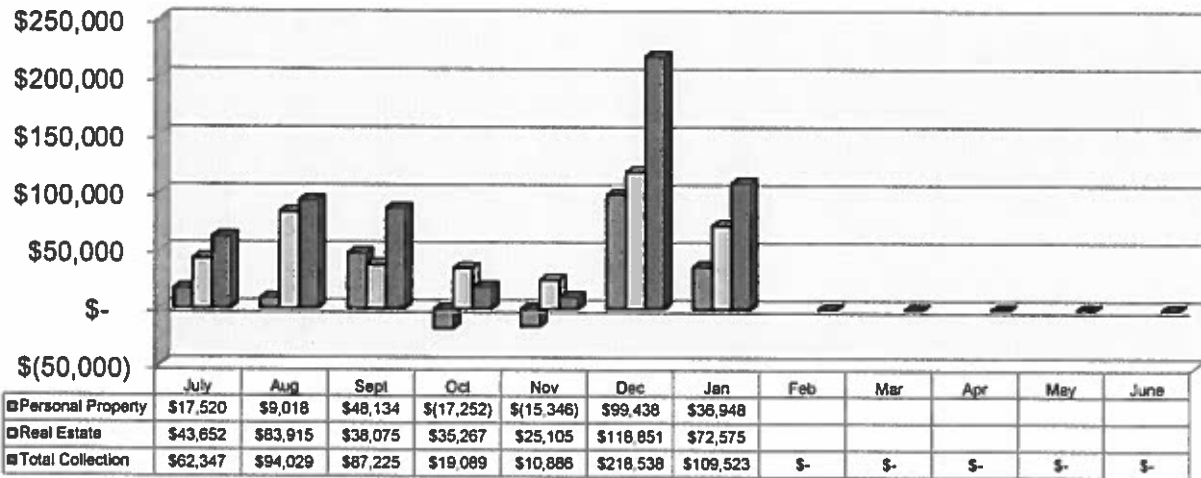
REMAINING DELINQUENT BALANCES

	JAN 2017	JAN 2016
PERSONAL PROPERTY	2,113,790	2,091,370
REAL ESTATE	2,314,854	2,273,041
	\$4,428,644	\$4,364,411

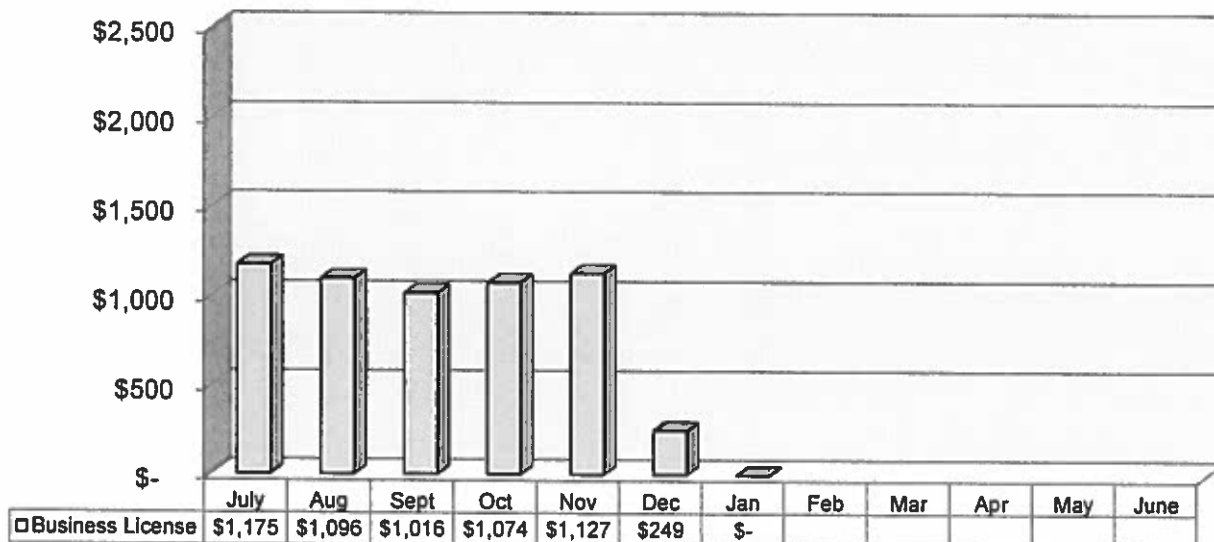
FY 2017 Delinquent Tax Balance



FY 2017 Delinquent Tax Collections



FY 2017 Delinquent Business License Tax Collections



**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: February 23, 2017

RE: Tax Collection/Litigation Status Update

PERSONAL PROPERTY TAX COLLECTION: February 2017

TOTAL WARRANTS IN DEBT ON DOCKET: 9
JUDGMENTS OBTAINED: 7
PAID PRIOR TO COURT: 2
TRIALS: 0

REAL ESTATE TAX COLLECTION: February 2017

Redemptions 2

**FAUQUIER COUNTY GOVERNMENT AND FAUQUIER COUNTY PUBLIC SCHOOLS
JOINT FINANCE COMMITTEES HEALTH INSURANCE UPDATE**

Report Data as of December 31, 2016

FY 2017 Budget Update:

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$14,773,666 compared with \$13,911,320 at the same time last year. This represents an increase of 6.2% over the prior year, down from November's year-over-year increase of 10.7%.

December medical claims were \$1,512,546, prescription claims at \$409,675 for an actual total claims paid of \$1,922,221. The top 3 high cost claimant conditions for the current plan year remain the same as previously reported – Sepsis, Fracture of the Lumbar Spine and Pelvis and Valve Disorder.

We have received \$277,730 in stop loss credits and \$76,421 in prescription drug rebates for the plan year. After applying the stop loss and prescription rebates, the average per member costs for December were \$474.00.

In comparison to the FY 2017 budget, expenses are running at approximately 103% of budget through December 2016. When adjusted for revenue trends and the Fund's performance overall, the fund is running at approximately 101% of budget. The Fund began FY 2017 with a reserve balance of \$8,014,749 or \$975,924 over the FY 2017 reserve requirement of \$7,038,825.

Fauquier County General Fund Revenue

FY 2016 and 2017 Budget versus Actual as of February 27, 2017

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17
GENERAL PROPERTY TAXES								
1 Real Estate Tax	\$ 92,713,635	\$ 92,972,886	\$ 92,972,886	\$ 95,652,706	\$ 96,602,596	\$ 96,602,596	\$ 48,724,000	\$ 97,772,105
2 Public Service	6,077,396	6,069,681	6,069,681	6,314,566	6,069,681	6,069,681	3,221,895	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	20,568,656	21,060,000
4 Rollback Taxes	139,863	30,000	30,000	203,042	30,000	30,000	70,426	75,000
5 Bethel Academy	59,290	58,460	58,460	57,992	58,460	58,460	28,713	58,460
6 Delinq Real Estate Tax	780,286	1,300,000	1,300,000	763,350	1,000,000	1,000,000	316,599	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	177,988	245,000
9 Penalties - All Property	798,397	800,000	800,000	814,453	800,000	800,000	503,034	800,000
10 Interest - All	400,166	420,000	420,000	324,056	420,000	420,000	146,858	420,000
11 SUBTOTAL	\$ 119,620,041	\$ 120,566,027	\$ 120,566,027	\$ 124,172,634	\$ 125,447,902	\$ 125,447,902	\$ 73,758,169	\$ 127,520,246
OTHER LOCAL TAXES								
12 Sales Tax (Local)	\$ 8,024,703	\$ 8,000,000	\$ 8,000,000	\$ 8,305,286	\$ 8,240,000	\$ 8,240,000	\$ 4,607,971	\$ 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	631,748	1,400,000
14 Utility Consumption Tax	193,297	190,000	190,000	188,267	190,000	190,000	76,979	190,000
15 BPOL Tax	1,353,040	1,355,000	1,355,000	1,444,902	1,355,000	1,355,000	46,010	1,355,000
16 License Fee	1,870,836	1,790,000	1,790,000	1,911,876	1,825,000	1,825,000	1,647,789	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	997,754	1,500,000
19 Recording Tax & Fees (Wills)	49,578	42,500	42,500	75,061	50,000	50,000	16,895	50,000
20 Transient Occupancy Tax	103,001	90,000	90,000	100,692	90,000	90,000	50,408	90,000
21 SUBTOTAL	\$ 14,680,690	\$ 14,497,500	\$ 14,497,500	\$ 15,249,809	\$ 14,800,000	\$ 14,800,000	\$ 8,075,554	\$ 15,010,000
PERMITS, FEES, AND LICENSES								
22 Dog Tags	\$ 38,782	\$ 35,000	\$ 35,000	\$ 38,666	\$ 35,000	\$ 35,000	\$ 26,310	\$ 35,000
23 Land Use Fees	9,657	11,250	11,250	7,934	11,135	11,135	6,965	11,135
24 Transfer Fees	2,005	2,500	2,500	2,257	2,600	2,600	1,367	2,600
25 Concealed Weapon Permits	9,463	10,000	10,000	13,237	10,000	10,000	7,382	10,000
26 Va Police Background Check	24,552	20,000	20,000	34,344	20,000	20,000	19,152	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	825,683	1,421,000
30 SUBTOTAL	\$ 1,532,066	\$ 1,510,679	\$ 1,510,679	\$ 1,569,769	\$ 1,510,235	\$ 1,510,235	\$ 886,859	\$ 1,510,235

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of February 27, 2017

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17
FINES AND FORFEITURES								
31 Local Fines	\$ 443,386	\$ 450,000	\$ 450,000	\$ 383,862	\$ 450,000	\$ 450,000	\$ 203,228	\$ 450,000
32 Court Judgment Proceeds	988	800	800	435	-	-	2,253	2,350
33 Zoning Violation Fines	404	500	500	-	500	500	-	500
34 Clean-Up Costs/Landowner Properties	664	-	-	1,225	-	-	851	851
35 Interest on Local Fines	19,990	6,000	6,000	8,728	7,000	7,000	5,293	7,000
36 SUBTOTAL	\$ 465,432	\$ 457,300	\$ 457,300	\$ 394,250	\$ 457,500	\$ 457,500	\$ 211,625	\$ 460,701
USE OF MONEY AND PROPERTY								
37 Interest Income - General Fund	\$ 64,456	\$ 125,000	\$ 125,000	\$ 138,843	\$ 75,000	\$ 75,000	\$ 134,235	\$ 137,500
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	45,937	102,932	102,932	47,867	102,932
41 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	14,992	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	88,796	125,640
44 SUBTOTAL	\$ 272,775	\$ 346,149	\$ 346,149	\$ 340,900	\$ 334,272	\$ 334,272	\$ 285,890	\$ 396,772
CHARGES FOR SERVICES								
45 Excess Fees (Clerk of C. Court)	\$ 72,315	\$ 80,000	\$ 80,000	\$ 87,319	\$ 80,000	\$ 80,000	\$ 55,555	\$ 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	6,295	11,000
49 Local Cost	27,848	40,000	40,000	32,297	30,000	30,000	21,633	30,000
50 Detention Fee	2,562	4,500	4,500	2,242	3,500	3,500	1,276	3,500
51 Inmate Processing Fee	10,577	10,000	10,000	9,063	11,000	11,000	5,280	11,000
52 Commonwealth's Attorney Fee	6,674	6,000	6,000	5,934	7,000	7,000	4,024	7,000
53 County Attorney Fees	31,886	8,000	11,887	69,142	15,000	15,000	9,387	15,000
54 Correction & Detention Charge	55,105	53,000	53,000	56,875	55,000	55,000	23,930	55,000
55 Street Signs	2,731	995	995	1,463	2,000	2,000	1,702	2,000
56 Police Reports/Fingerprinting Fee	7,171	9,000	9,000	8,900	8,000	8,000	6,175	8,000
57 Fire Marshal Fees	-	109,275	109,275	-	-	-	-	-
58 Inmate DNA	1,634	900	900	917	900	900	506	900
59 Courtroom Security	142,371	165,000	165,000	136,112	165,000	165,000	92,922	165,000
60 Parks & Recreation	523,261	488,680	488,680	544,009	490,480	490,480	293,241	490,480
61 Library Fees	74,973	77,000	77,000	76,513	75,500	75,500	46,391	75,500
62 Sales of GIS Maps	11,638	8,000	8,000	8,385	10,000	10,000	2,920	10,000
63 Sale of Computer Lists & Files	-	-	-	5	-	-	-	-
64 SUBTOTAL	\$ 987,141	\$ 1,085,842	\$ 1,089,729	\$ 1,052,288	\$ 978,122	\$ 978,122	\$ 574,979	\$ 978,122

**Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of February 27, 2017**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17
MISCELLANEOUS								
65 Path Foundation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
66 Parks & Recreation Donations	613	-	-	618	-	-	394	600
67 Economic Development Program Donations	15,000	-	14,060	15,045	-	8,790	8,790	8,790
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	4,047	65,000
71 Lien Fees - Treasurer	41,417	41,100	41,100	46,669	45,000	45,000	24,471	45,000
72 Lien Fees - County Attorney	5,799	2,000	2,000	3,506	3,500	3,500	2,297	3,500
73 Commonwealth's Attorney Collection Fees	150,860	117,000	117,000	154,298	165,000	165,000	63,774	165,000
74 Circuit Court Collection Fees	1,219	1,000	1,000	1,028	1,000	1,000	771	1,000
75 General District Court Collection Fees	3,263	3,500	3,500	3,330	3,500	3,500	2,076	3,500
76 J&DR Court Collection Fees	169	250	250	215	250	250	197	250
77 HR Background Check	24,077	25,000	25,000	19,001	25,000	25,000	14,054	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	13,757	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	5,000	5,000
82 Insurance Recoveries	34,118	-	27,502	29,771	-	15,754	20,767	25,000
83 Miscellaneous	83,558	80,145	98,119	98,569	86,836	87,523	67,106	100,000
84 SUBTOTAL	\$ 482,694	\$ 400,176	\$ 459,712	\$ 495,553	\$ 441,767	\$ 541,998	\$ 311,586	\$ 572,906
RECOVERED COSTS								
85 Canteen Medical Reimbursements	\$ 6,862	\$ 6,500	\$ 6,500	\$ 5,194	\$ 6,500	\$ 6,500	\$ 3,140	\$ 6,500
86 Process & Service Fees	1,903	-	-	1,333	-	-	942	1,000
87 Home Incarceration Fees	26,172	22,000	22,000	24,786	22,000	22,000	8,424	22,000
88 Other Government Charges	10,500	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	41,520	65,000
90 CSA Refund	80,864	10,000	10,000	24,869	10,000	10,000	9,047	10,000
91 Warrenton Comm Ctr Recovered Costs	17,810	19,000	19,000	17,825	19,000	19,000	9,187	19,000
92 Radio Reimb - Culpeper/Rappahannock	27,228	25,862	25,862	30,187	27,362	27,362	28,847	28,847
93 Miscellaneous	103,206	2,000	59,316	62,963	2,000	43,614	50,148	51,500
94 SUBTOTAL	\$ 340,749	\$ 160,862	\$ 218,178	\$ 236,451	\$ 162,362	\$ 203,976	\$ 161,755	\$ 214,347
95 TOTAL LOCAL REVENUE	\$ 138,381,588	\$ 139,024,535	\$ 139,145,274	\$ 143,511,654	\$ 144,132,160	\$ 144,274,005	\$ 84,266,417	\$ 146,663,329

**Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of February 27, 2017**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17
STATE REVENUE								
NON-CATEGORICAL AID								
96 Rolling Stock Tax	\$ 87,168	\$ 93,000	\$ 93,000	\$ 88,562	\$ 88,500	\$ 88,500	\$ 97,058	\$ 97,058
97 Mobile Home Titling Tax	33,863	20,000	20,000	25,554	25,000	25,000	11,671	25,000
98 Rental Car Tax	6,763	10,000	10,000	9,504	10,000	10,000	3,608	10,000
99 Commonwealth PPTRA	13,657,599	13,657,510	13,657,510	13,657,643	13,657,510	13,657,510	12,975,104	13,657,510
100 Communications Tax	2,886,711	2,900,000	2,900,000	2,801,253	2,800,000	2,800,000	1,378,605	2,800,000
101 VA Racing Pari-mutuel Wagering Tax	810	-	-	840	-	-	211	211
102 SUBTOTAL	\$ 16,672,914	\$ 16,680,510	\$ 16,680,510	\$ 16,583,356	\$ 16,581,010	\$ 16,581,010	\$ 14,466,257	\$ 16,589,779
CATEGORICAL AID								
SHARED EXPENSES								
103 Commonwealth's Attorney	\$ 487,309	\$ 489,502	\$ 489,502	\$ 494,366	\$ 495,818	\$ 495,818	\$ 244,004	\$ 491,513
104 Sheriff	3,530,618	3,590,980	3,590,980	3,594,601	3,622,615	3,622,615	1,698,557	3,590,980
105 Commissioner of Revenue	177,931	181,315	181,315	179,393	186,557	186,557	89,404	184,941
106 Treasurer	147,483	150,344	150,344	150,339	151,682	151,682	73,397	150,344
107 Registrar	46,007	64,111	64,111	76,662	64,111	64,111	-	64,111
108 Clerk of Court	468,117	469,924	469,924	464,908	474,100	474,100	232,841	469,924
109 Adult Confinement - Detention	208,408	225,000	225,000	177,492	225,000	225,000	76,520	225,000
110 SUBTOTAL	\$ 5,065,873	\$ 5,171,176	\$ 5,183,727	\$ 5,137,761	\$ 5,219,883	\$ 5,219,883	\$ 2,414,723	\$ 5,176,813
WELFARE								
111 Social Services	\$ 1,296,985	\$ 1,434,131	\$ 1,714,720	\$ 1,467,962	\$ 1,510,342	\$ 1,590,076	\$ 798,386	\$ 1,590,076
112 Children's Services Act	2,408,764	2,539,475	2,948,730	2,439,219	2,717,730	2,717,730	841,456	2,717,730
113 Welfare to Work	3,636	-	-	3,762	-	-	306	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	67,484	132,772
118 DCJS VOCA Grant	-	-	-	-	-	66,167	300	66,167
119 SUBTOTAL	\$ 4,058,061	\$ 4,027,606	\$ 4,997,357	\$ 4,182,432	\$ 4,228,072	\$ 4,506,745	\$ 1,707,932	\$ 4,510,245

**Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of February 27, 2017**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17	FY17	FY17	FY17
OTHER CATEGORICAL AID											
120 Recordation Tax	\$ 443,345	\$ 450,000	\$ 450,000	\$ 430,392	\$ 450,000	\$ 450,000	\$ 330,543	\$ 450,000	\$ 450,000	\$ 330,543	\$ 450,000
121 Jury Duty Reimbursement	24,592	30,000	30,000	25,891	25,000	25,000	12,722	25,000	25,000	12,722	25,000
122 Adult Court SVS - Pretrial	243,636	245,647	245,647	120,302	243,636	371,302	310,393	371,302	371,302	310,393	371,302
123 Comprehensive Community Corrections	261,810	259,799	259,799	135,030	261,810	389,476	328,719	389,476	389,476	328,719	389,476
124 Rescue Squad Assistance Grant	15,320	-	51,211	51,211	-	-	-	-	-	-	-
125 Prisoner Transportation	11,042	15,000	15,000	29,160	10,000	10,000	7,993	10,000	10,000	7,993	10,000
126 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	27,627	36,836	36,836	27,627	36,836
127 E-911 Wireless Program	116,290	108,272	108,272	118,705	116,550	116,550	81,175	116,550	116,550	81,175	116,550
128 Armory	12,156	24,350	24,350	16,032	17,751	17,751	9,289	17,751	17,751	9,289	17,751
129 Library Aid	154,668	154,545	154,545	153,496	153,496	153,496	118,554	153,496	153,496	118,554	153,496
130 Commission of the Arts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
131 Virginia Tourism Corporation Grant	-	-	1,240	1,240	-	-	-	-	-	-	-
132 DEQ Stormwater Phase II Grant	-	-	-	-	-	-	-	-	-	-	-
133 Miscellaneous	84,238	17,000	32,589	186,352	17,000	34,511	36,608	17,000	34,511	36,608	37,000
134 SUBTOTAL	\$ 1,408,933	\$ 1,346,449	\$ 1,414,489	\$ 1,309,647	\$ 1,337,079	\$ 1,609,922	\$ 1,268,623	\$ 1,609,922	\$ 1,609,922	\$ 1,268,623	\$ 1,612,411
135 Local Aid - Commonwealth Contract	-(178,837)	-	-	-	-	-	-	-	-	-	-
136 TOTAL STATE REVENUE	\$ 27,026,944	\$ 27,225,741	\$ 28,276,083	\$ 27,213,196	\$ 27,366,044	\$ 27,917,560	\$ 19,857,535	\$ 27,917,560	\$ 27,917,560	\$ 19,857,535	\$ 27,889,248
FEDERAL REVENUE											
NON-CATEGORICAL AID											
137 Payments in Lieu of Taxes	\$ 2,409	\$ -	\$ -	\$ 2,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138 SUBTOTAL	2,409	-	-	2,867	-	-	-	-	-	-	-
CATEGORICAL AID											
139 Welfare Administration	\$ 2,585,853	\$ 1,952,585	\$ 2,409,786	\$ 3,003,850	\$ 2,316,580	\$ 2,666,819	\$ 1,552,249	\$ 2,666,819	\$ 2,666,819	\$ 1,552,249	\$ 2,671,216
140 Public Safety	186,946	154,806	216,654	163,424	17,725	56,315	51,663	56,315	56,315	51,663	56,315
141 DCJS Restorative Pathways	-	-	-	-	-	27,267	-	27,267	27,267	-	27,267
142 Agriculture Development	10,944	-	36,388	15,130	-	23,948	15,999	23,948	23,948	15,999	23,948
143 Community Development	4,746	-	-	-	-	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
144 Parks & Recreation	-	-	5,750	5,750	-	-	-	-	-	-	-
145 Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
146 SUBTOTAL	\$ 2,788,489	\$ 2,107,391	\$ 2,668,578	\$ 3,188,154	\$ 2,334,305	\$ 5,074,349	\$ 3,919,911	\$ 5,074,349	\$ 5,074,349	\$ 3,919,911	\$ 5,078,746
147 TOTAL FEDERAL REVENUE	\$ 2,790,898	\$ 2,107,391	\$ 2,668,578	\$ 3,191,021	\$ 2,334,305	\$ 5,074,349	\$ 3,919,911	\$ 5,074,349	\$ 5,074,349	\$ 3,919,911	\$ 5,078,746
148 NON-DEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of February 27, 2017

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17
INTERGOVERNMENTAL								
149 Fleet Maintenance Fund	\$ -	\$ -	\$ -	497 \$	- \$	- \$	- \$	-
150 Conservation Easement Service District	-	-	-	6,659	-	-	-	-
151 Stormwater Management Fund	362,571	362,571	362,571	362,571	338,971	338,971	-	338,971
152 Parks and Rec Trust Fund	-	-	-	-	-	-	-	-
153 Fire and Rescue Levy Fund	201,713	175,038	186,427	222,054	811,012	811,012	811,012	811,012
154 Proffers Fund	-	-	-	-	-	-	-	-
155 Ambulance Revenue Fund	1,139,773	1,119,208	1,119,208	1,111,705	934,779	934,779	-	934,779
156 Affordable Housing Fund	394,345	-	201,632	201,632	-	-	-	-
157 County Asset Replacement	-	-	125,759	125,759	-	-	-	-
158 School Operating Fund (CSA)	-	-	248,445	248,445	300,000	300,000	-	300,000
159 Capital Improvement Fund	-	-	306,083	306,083	-	-	-	-
163 SUBTOTAL	\$ 2,098,402	\$ 1,656,817	\$ 2,550,125	\$ 2,585,405	\$ 2,384,762	\$ 2,384,762	\$ 811,012	\$ 2,384,762
164 SUBTOTAL GENERAL FUND	\$ 170,297,832	\$ 170,014,484	\$ 172,640,060	\$ 176,501,276	\$ 176,217,271	\$ 179,650,676	\$ 108,854,875	\$ 182,016,085
165 PRIOR YEARS FUND BALANCE	-	1,300,000	5,612,913	-	1,327,321	6,807,690	-	6,807,690
166 TOTAL GENERAL FUND	\$ 170,297,832	\$ 171,314,484	\$ 178,252,973	\$ 176,501,276	\$ 177,544,592	\$ 186,458,366	\$ 108,854,875	\$ 188,823,775

Finance Committee Budget Action Report
February 27, 2017

Budget Actions Summary – FY 2017		
<u>Transfers</u>	Industrial and Infrastructure Development Reserve	\$30,000

Finance Committee Budget Action Report February 27, 2017

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
Consent Agenda					
FY 2017					
Board of Supervisors	Commercial Use Viability Study	\$30,000	Industrial and Infrastructure Development Reserve	General Fund	Transfers \$30,000 from the Industrial and Infrastructure Development Reserve to assist a potential business with the completion of a study for the commercial viability of the proposed site.

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-Convience	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 event	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	Sheriff's Office	Insurance Recovery for SD1347, 2008 Ford Crown Victoria, VIN #4411	9/26/2016	635	N	
18	Env Svcs-Landfill	Insurance Recovery for Landfill 2015 John Deere 5100E Utility Tractor, VIN #0213	10/17/2016	1,424	N	
19	Sheriff's Office	Insurance Recovery for SD142, 2014 Ford Explorer, VIN #5375	10/17/2016	63	N	
20	Sheriff's Office	Insurance Recovery for SD59, 2015 Ford Explorer, VIN #3812	10/17/2016	2,500	N	
21	Env Svcs-Landfill	Appropriate additional grant funds awarded for Litter Prevention and Recycling	10/17/2016	153	N	
22	Parks & Rec	Appropriate, due to contract term, reimbursed deposit for unexpended ESI review fee	10/24/2016	4,945	N	
23	F&R Levy Fund	Appropriate, due to contract term, reimbursed deposit for unexpended ESI review fee	10/24/2016	5,265	N	
24	Social Services	Appropriate funds for Fostering Futures program	11/3/2016	12,600	N	
25	Social Services	Appropriate funds for Family Preservation/Placement Prevention program	11/3/2016	6,770	Y	Local match from existing department budget
26	Economic Dev	Appropriate sponsorship funds for Gold Cup event	11/3/2016	5,540	N	
27	Sheriff's Office	Insurance Recovery supplemental funds for SD41, 2015 Ford Explorer, VIN3809	11/3/2016	2,500	N	
28	Sheriff's Office	Appropriate funds received for recycled goods	11/28/2016	687	N	
29	Ag Development	Appropriate additional grant funds awarded for VLCF	11/28/2016	11,130	N	
30	DFREM	Appropriate special events overtime reimbursement	11/28/2016	4,895	N	
31	F&R Levy Fund	Appropriate EMS instructor fees for training classes	11/28/2016	185	N	
32	F&R Levy Fund	Appropriate insurance recovery funds for Lois vehicle	12/5/2016	3,605	N	
33	General Services	Appropriate insurance recovery funds for total loss of 2010 Ford F350, VIN6611	1/7/2017	12,864	N	
34	Sheriff's Office	Appropriate insurance recovery funds for 2014 Dodge Charger, VIN7994	1/7/2017	469	N	
35	DFREM	Appropriate insurance recovery funds for 2011 Dodge Charger, VIN9725	1/9/2017	1,082	N	
36	Management & Budget	Appropriate reimbursement from VA Tech for Leadership in Local Govt wrkshop	1/9/2017	2,625	Y	Local match from existing department budget
37	Community Development	Appropriate funds for Upperville Survey/Nomination Update State Cost Share Grant	1/9/2017	3,000	Y	Local match from existing department budget
38	Economic Development	Appropriate funds for Gold Cup sponsorships	1/30/2017	3,250	N	
39	Sheriff's Office	Appropriate funds from USSS program	1/30/2017	4,052	N	
40	Airport Fund	Appropriate insurance recovery funds for fence repair	1/30/2017	96	N	
41	Agriculture Development	Appropriate mini-grant funds for Beginning Farmer Program	1/30/2017	850	N	
42	Agriculture Development	De-appropriate VDACS funds based on actual award	1/30/2017	(163,050)	N	
43	Sheriff's Office	Appropriate funds from SCAAP program	2/6/2017	6,431	N	
44	F&R Levy Fund	Appropriate funds for training registration fees	2/14/2017	270	N	
45	Airport Fund	Appropriate funds for fence repair grant	2/14/2017	1,000	Y	Local match from existing department budget
46	F&R Levy Fund	Appropriate funds for training registration fees	2/14/2017	5,678	N	
47	F&R Levy Fund	Appropriate funds for training registration fees	2/14/2017	1,050	N	
48	F&R Levy Fund	Appropriate insurance recovery funds for two damaged rescue vehicles	2/14/2017	1,574	N	

New review item(s) highlighted above