



TO: Distribution List
FROM: Paul McCulla, County Administrator
DATE: May 10, 2017
RE: Minutes of the April 24, 2017 Finance Committee Meeting

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

The Finance Committee met on April 24, 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. March delinquent balances were \$1,876,902 for Personal Property and \$2,181,557 for Real Estate.

County Attorney's Report: Tracy Gallehr, Deputy County Attorney, presented the County Attorney's report to the Committee for their consideration.

Health Insurance Fund Report: An update on February's Health Insurance was delivered. Expenses total \$20,352,913 through February and are 8.6% 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 – Three items were presented with funding requested from Contingency Reserve. Further update on the items is noted in the Contingency Reserve section of the report.
3. Contingency Reserve Update – Two items were recommended for consent agenda. One was not recommended for consent and will be placed on the regular agenda.
4. Grant Items – No new items were presented.

Discussion Items

1. A revised travel policy was presented to the Committee for consideration. The Committee recommended approval of the policy updates for the BOS' May meeting. The policy, if approved, would become effective July 1, 2017 to coincide with the new fiscal year.



COUNTY OF FAUQUIER

OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

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treasurer@fauquiercounty.gov



MEMORANDUM

DATE: 4/5/17
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR MARCH 2017

Listed below is a summary of the delinquent taxes collected for March 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 \$(52,192).

COLLECTION OF PRIOR YEAR DELINQUENTS

	MAR 2017	FEB 2017	MAR 2016
REAL ESTATE	54,808	60,774	52,639
PERSONAL PROPERTY	64,302	53,945	42,836
BUSINESS LICENSE	6,658	2,113	0
PENALTY/INTEREST	24,915	24,521	25,598
MONTHLY TOTAL	150,684	141,353	121,073

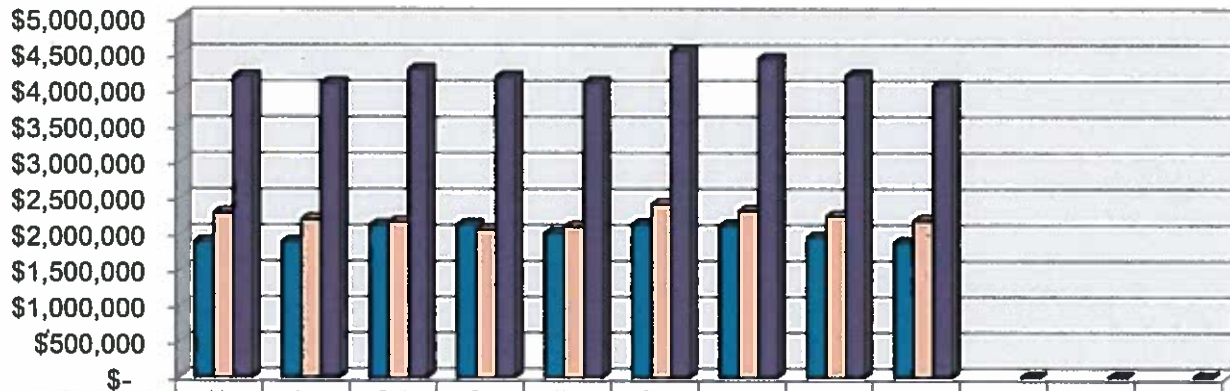
COLLECTION OF CURRENT DELINQUENTS

	MAR 2017	FEB 2017	MAR 2016
REAL ESTATE	197,084	270,765	267,122
PERSONAL PROPERTY	522,513	638,334	380,020
BUSINESS LICENSE	11,276	3,399	2,338
PENALTY/INTEREST	76,160	67,268	67,575
MONTHLY TOTAL	807,033	979,766	717,055

REMAINING DELINQUENT BALANCES

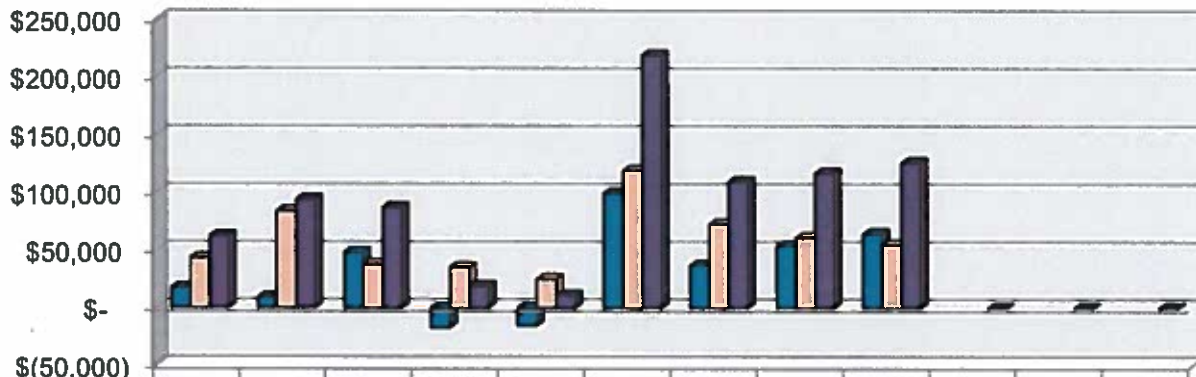
	MAR 2017	MAR 2016
PERSONAL PROPERTY	1,876,902	2,026,963
REAL ESTATE	2,181,557	2,114,561
	\$4,058,459	\$4,141,524

FY 2017 Delinquent Tax Balance



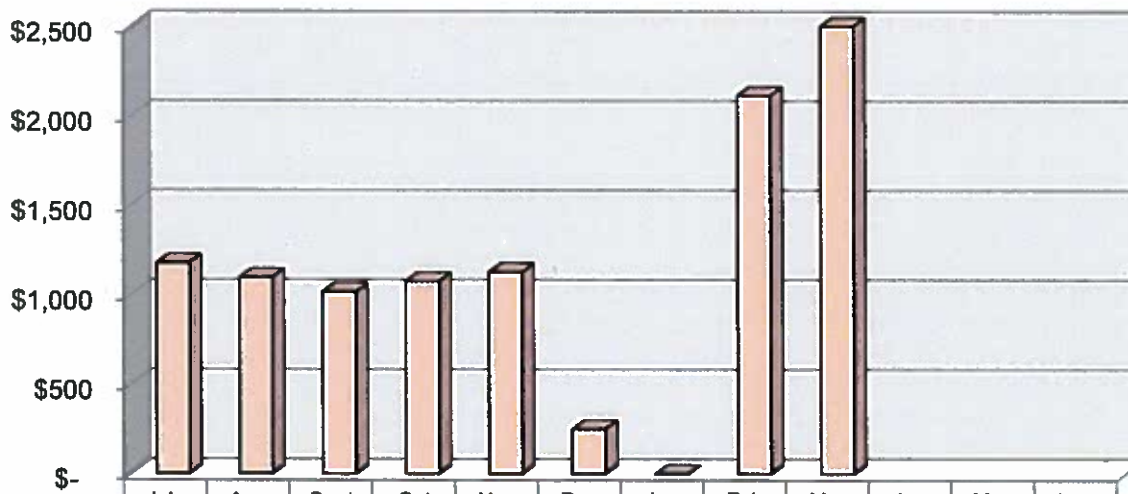
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$1,892,195	\$1,886,160	\$2,119,610	\$2,126,977	\$2,006,165	\$2,130,660	\$2,113,790	\$1,953,475	\$1,876,902			
Real Estate	\$2,201,939	\$2,201,814	\$2,163,208	\$2,052,765	\$2,091,822	\$2,407,518	\$2,314,854	\$2,242,944	\$2,181,557			
Total Balance	\$4,184,134	\$4,087,974	\$4,282,818	\$4,179,742	\$4,097,987	\$4,538,188	\$4,428,644	\$4,196,419	\$4,058,459	\$-	\$-	\$-

FY 2017 Delinquent Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$17,520	\$9,018	\$48,134	\$(17,252)	\$(15,346)	\$99,438	\$36,948	\$53,945	\$64,302			
Real Estate	\$43,652	\$83,915	\$38,075	\$35,267	\$25,105	\$118,851	\$72,575	\$60,774	\$54,808			
Total Collection	\$62,347	\$94,029	\$87,225	\$19,089	\$10,886	\$218,538	\$109,523	\$116,832	\$125,768	\$-	\$-	\$-

FY 2017 Delinquent Business License Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Business License	\$1,175	\$1,096	\$1,016	\$1,074	\$1,127	\$249	\$-	\$2,113	\$6,658			

FAUQUIER COUNTY OFFICE OF THE COUNTY ATTORNEY

MEMORANDUM

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

THROUGH: Tanya Remson Wilcox, Treasurer

DATE: April 18, 2017

RE: Collections assistance – April 2017

The County Attorney's Office assisted the Treasurer and Commissioner of the Revenue (Commissioner) in the abatement and collection of personal property tax in April. A year to date tally is outlined in the attached bar graph with a comparison between FY2016 and FY2017.

Additionally, the Office assisted the Commissioner's staff with title history research of eight parcels of real estate. The research is cumbersome and remains underway. Based upon that research, the Commissioner may update the tax assessments of some of the parcels.

The Office filed motions to claim the surplus proceeds of sale from three parcels sold at tax sale. The Court ordered the surplus from two parcels paid to the County: approximately \$2,700.00 from the Merritt parcel and \$12,000.00 from the Hall parcel which will be paid in May. The Court set the third surplus proceeds claim for an evidentiary hearing on June 2, 2017 so that the former owner can present evidence to support her claim.

Based on consultation with the Treasurer, we selected fifteen tax delinquent properties on which we will publish Treasurer's Notices. If the taxes are not paid in full within thirty days of publication of those notices or a payment arrangement is not reached between the Treasurer and those taxpayers, then the Office will proceed with the tax sale. Furthermore, the Office is preparing to file a tax sale on two landlocked, unimproved parcels in the Marshall District owned by the Nancy Gaskins Walden family. One parcel is nine acres; the other is three. The genealogy research was a tremendous undertaking but it is now complete. We are awaiting updated title research from the title examiner. We will file the complaint upon receipt.

The Office provided assistance with one bankruptcy case this month. Research was necessary to determine why the County was not named as a creditor yet received notice of the meeting of creditors from the Chapter 13 Bankruptcy Trustee. Our research revealed that the debtor owes criminal fines and fees from two 2009 traffic convictions in Fauquier County General District Court.

The Library sought assistance to collect six overdue Library accounts this month. We obtained judgment against one Library patron for \$161.28, which is the value of the books she failed to return plus \$31.00 for the filing fee and 6% interest. We continue to search for valid addresses for the remaining five patrons in an attempt to proceed with collections.

The Warrenton-Fauquier Airport referred one airport maintenance fee account for collection this month. The Airport's patron owes airport maintenance fees on two aircrafts for the second half of 2015 and both halves of 2016. If payment in full is not made within ten days in response to our collections letter, we will file a warrant in debt in General District Court.

PP TAX FY2016 TOTAL COMPARED TO FY2017 YTD

■ FY2017 ■ FY2016



APRIL 2017

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

Report Data as of February 2017

FY 2017 Budget Update:

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$20,352,913 compared with \$18,740,932 at the same time last year. This represents an increase of 8.6% over the prior year, down slightly from February year-over-year increase of 8.7%.

February medical claims were \$1,720,146 and prescription claims were \$354,078 for an actual total claims paid of \$2,076,224. The top three high cost claimant conditions for the plan year remain the same as last month and are Sepsis, Fracture of the Lumbar Spine and Fracture and Myasthenia Grovis Myoneural D/O (neuromuscular disease). We have received stop loss credit of \$691,632 and a prescription drug rebate of \$76,421 for the plan year.

In comparison to the FY 2017 budget, expenses are running at approximately 106% of budget through February 2017. When adjusted for revenue trends and the Fund's performance overall, the fund is running at approximately 103.8% 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 April 24, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17	ADOPTED FY18
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	\$ 49,149,848	\$ 97,772,105	\$ 98,953,919
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	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	21,539,382	21,600,000	22,866,000
4 Rollback Taxes	139,863	30,000	30,000	203,042	30,000	30,000	73,755	75,000	30,000
5 Bethel Academy	59,290	58,460	58,460	57,992	58,460	58,460	28,974	58,460	58,460
6 Delinq Real Estate Tax	780,286	1,300,000	1,300,000	763,350	1,000,000	1,000,000	405,358	1,000,000	775,000
7 Delinq Public Service	26,625	20,000	20,000	7,353	20,000	20,000	1	20,000	20,000
8 Delinq Personal Property Tax	319,558	245,000	245,000	340,525	245,000	245,000	293,416	300,000	245,000
9 Penalties - All Property	798,397	800,000	800,000	814,453	800,000	800,000	611,989	800,000	815,000
10 Interest - All	400,166	420,000	420,000	324,056	420,000	420,000	210,159	420,000	400,000
11 SUBTOTAL	\$ 119,620,041	\$ 120,566,027	\$ 120,566,027	\$ 124,172,634	\$ 125,447,902	\$ 125,447,902	\$ 75,534,777	\$ 128,115,246	\$ 130,233,060
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	\$ 5,219,145	\$ 8,600,000	\$ 8,640,000
13 Utility Tax (Local)	1,464,908	1,400,000	1,400,000	1,443,594	1,400,000	1,400,000	889,826	1,400,000	1,445,000
14 Utility Consumption Tax	193,297	190,000	190,000	188,267	190,000	190,000	116,476	190,000	190,000
15 BPOL Tax	1,353,040	1,355,000	1,355,000	1,444,902	1,355,000	1,355,000	68,001	1,355,000	1,355,000
16 License Fee	1,870,836	1,790,000	1,790,000	1,911,876	1,825,000	1,825,000	1,804,559	1,825,000	1,850,000
17 Bank Stock Tax	156,150	130,000	130,000	135,027	150,000	150,000	17,834	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	1,196,082	1,500,000	1,500,000
19 Recording Tax & Fees (Wills)	49,578	42,500	42,500	75,061	50,000	50,000	21,844	50,000	50,000
20 Transient Occupancy Tax	103,001	90,000	90,000	100,692	90,000	90,000	60,859	90,000	100,000
21 SUBTOTAL	\$ 14,680,690	\$ 14,497,500	\$ 14,497,500	\$ 15,249,809	\$ 14,800,000	\$ 14,800,000	\$ 9,394,626	\$ 15,160,000	\$ 15,280,000
PERMITS, FEES, AND LICENSES									
22 Dog Tags	\$ 38,782	\$ 35,000	\$ 35,000	\$ 38,666	\$ 35,000	\$ 35,000	\$ 36,944	\$ 37,000	\$ 38,000
23 Land Use Fees	9,657	11,250	11,250	7,934	11,135	11,135	7,364	11,135	11,135
24 Transfer Fees	2,005	2,500	2,500	2,257	2,600	2,600	1,703	2,600	2,600
25 Solicitor Permits	-	-	-	35	-	-	-	-	-
26 Concealed Weapon Permits	9,463	10,000	10,000	13,237	10,000	10,000	9,592	10,000	10,000
27 Va Police Background Check	24,552	20,000	20,000	34,344	20,000	20,000	24,888	25,000	20,000
28 State Primary Fees	5,207	10,500	10,500	-	10,500	10,500	353	10,500	10,500
29 Animal/Pet Shop Dealer Permit	70	-	-	-	-	-	-	-	-
30 Community Development Fees	1,442,330	1,421,429	1,421,429	1,473,296	1,421,000	1,421,000	1,086,390	1,416,000	1,464,000
31 SUBTOTAL	\$ 1,532,066	\$ 1,510,679	\$ 1,510,679	\$ 1,569,769	\$ 1,510,235	\$ 1,510,235	\$ 1,167,234	\$ 1,512,235	\$ 1,556,235

Fauquier County General Fund Revenue FY 2016 and 2017 Budget versus Actual as of April 24, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17	ADOPTED FY18
FINES AND FORFEITURES									
32 Local Fines	\$ 443,386	\$ 450,000	\$ 450,000	\$ 383,862	\$ 450,000	\$ 450,000	\$ 263,562	\$ 400,000	\$ 425,000
33 Court Judgment Proceeds	988	800	800	435	-	-	2,353	2,400	-
34 Zoning Violation Fines	404	500	500	-	500	500	-	500	500
35 Clean-Up Costs/Landowner Properties	664	-	-	1,225	-	-	1,051	1,051	-
36 Interest on Local Fines	19,990	6,000	6,000	8,728	7,000	7,000	6,940	7,000	7,000
37 SUBTOTAL	\$ 465,432	\$ 457,300	\$ 457,300	\$ 394,250	\$ 457,500	\$ 457,500	\$ 273,906	\$ 410,951	\$ 432,500
USE OF MONEY AND PROPERTY									
38 Interest Income - General Fund	\$ 64,456	\$ 125,000	\$ 125,000	\$ 138,843	\$ 75,000	\$ 75,000	\$ 143,014	\$ 150,000	\$ 100,000
39 Gain (Loss) on Investments	5,290	-	-	4,780	-	-	-	-	-
40 Sales of Equipment/Vehicles	-	-	-	-	-	-	-	-	-
41 Rental of County Property	45,510	43,760	43,760	45,937	102,932	102,932	54,493	102,932	109,932
42 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	19,275	25,700	25,700
43 Rental of Armory	3,900	16,000	16,000	-	5,000	5,000	-	-	-
44 Rental Hospital Hill Property	127,919	135,689	135,689	125,640	125,640	125,640	110,995	125,640	125,640
45 SUBTOTAL	\$ 272,775	\$ 346,149	\$ 346,149	\$ 340,900	\$ 334,272	\$ 334,272	\$ 327,777	\$ 404,272	\$ 361,272
CHARGES FOR SERVICES									
46 Excess Fees (Clerk of C. Court)	\$ 72,315	\$ 80,000	\$ 80,000	\$ 87,319	\$ 80,000	\$ 80,000	\$ 62,668	\$ 80,000	\$ 80,000
47 Remote Access Clerk Fee	3,242	10,000	10,000	-	10,000	10,000	-	10,000	-
48 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
49 Law Library Fees	9,411	11,750	11,750	9,370	11,000	11,000	7,773	11,000	10,000
50 Local Cost	27,848	40,000	40,000	32,297	30,000	30,000	24,024	30,000	30,000
51 Detention Fee	2,562	4,500	4,500	2,242	3,500	3,500	1,494	3,500	3,500
52 Inmate Processing Fee	10,577	10,000	10,000	9,063	11,000	11,000	6,982	11,000	11,000
53 Commonwealth's Attorney Fee	6,674	6,000	6,000	5,934	7,000	7,000	5,218	7,000	7,000
54 County Attorney Fees	31,886	8,000	11,887	69,142	15,000	15,000	9,387	15,000	15,000
55 Correction & Detention Charge	55,105	53,000	53,000	56,875	55,000	55,000	28,508	55,000	55,000
56 Street Signs	2,731	995	995	1,463	2,000	2,000	1,702	2,000	2,000
57 Police Reports/Fingerprinting Fee	7,171	9,000	9,000	8,900	8,000	8,000	7,620	8,000	8,500
58 Fire Marshal Fees	-	109,275	109,275	-	-	-	-	-	-
59 Inmate DNA	1,634	900	900	917	900	900	770	900	900
60 Courtroom Security	142,371	165,000	165,000	136,112	165,000	165,000	117,456	165,000	145,000
61 Parks & Recreation	523,261	488,680	488,680	544,009	490,480	490,480	346,404	490,480	500,491
62 Library Fees	74,973	77,000	77,000	76,513	75,500	75,500	58,885	75,500	76,000
63 Sales of GIS Maps	11,638	8,000	8,000	8,385	10,000	10,000	6,061	8,500	5,000
64 Sale of Computer Lists & Files	-	-	-	5	-	-	-	-	-
65 SUBTOTAL	\$ 987,141	\$ 1,085,842	\$ 1,089,729	\$ 1,052,288	\$ 978,122	\$ 978,122	\$ 688,694	\$ 976,622	\$ 953,133

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of April 24, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17	ADOPTED FY18
MISCELLANEOUS									
66 Path Foundation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
67 Parks & Recreation Donations	613	-	-	618	-	-	569	600	-
68 Economic Development Program Donations	15,000	-	14,060	15,045	-	8,790	8,790	8,790	-
69 Farm Tour Donations	1,000	1,500	1,500	500	1,000	1,000	500	1,000	1,000
70 Other Program Donations/NAEH Grant	14,999	-	-	-	-	-	-	-	-
71 Admin Fees - Debt Set-Off	60,881	70,000	70,000	57,075	65,000	65,000	20,693	65,000	60,000
72 Lien Fees - Treasurer	41,417	41,100	41,100	46,669	45,000	45,000	31,333	45,000	45,990
73 Lien Fees - County Attorney	5,799	2,000	2,000	3,506	3,500	3,500	2,724	3,500	3,500
74 Commonwealth's Attorney Collection Fees	150,860	117,000	117,000	154,298	165,000	165,000	96,473	165,000	155,000
75 Circuit Court Collection Fees	1,219	1,000	1,000	1,028	1,000	1,000	951	1,000	1,000
76 General District Court Collection Fees	3,263	3,500	3,500	3,330	3,500	3,500	2,898	3,500	3,500
77 J&DR Court Collection Fees	169	250	250	215	250	250	229	250	250
78 HR Background Check	24,077	25,000	25,000	19,001	25,000	25,000	15,640	25,000	25,000
79 Wellness Dollars	-	25,000	25,000	25,000	25,000	25,000	-	25,000	25,000
80 HR Misc. Revenues	32,423	15,681	15,681	32,844	15,681	15,681	19,803	20,000	15,681
81 Town Election Reimb/Registrar	8,298	13,000	13,000	3,084	-	-	8,585	8,585	3,200
82 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
83 Insurance Recoveries	34,118	-	27,502	29,771	-	19,686	22,646	25,000	-
84 Miscellaneous	83,558	80,145	98,119	98,569	86,836	87,523	108,334	100,000	88,981
85 SUBTOTAL	\$ 482,694	\$ 400,176	\$ 459,712	\$ 495,553	\$ 441,767	\$ 555,930	\$ 430,168	\$ 587,225	\$ 433,102
RECOVERED COSTS									
86 Canteen Medical Reimbursements	\$ 6,862	\$ 6,500	\$ 6,500	\$ 5,194	\$ 6,500	\$ 6,500	\$ 4,304	\$ 6,500	\$ 6,500
87 Process & Service Fees	1,903	-	-	1,333	-	-	1,123	1,200	-
88 Home Incarceration Fees	26,172	22,000	22,000	24,786	22,000	22,000	9,486	22,000	22,000
89 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
90 Work Release	66,204	65,000	65,000	58,794	65,000	65,000	50,862	65,000	65,000
91 CSA Refund	80,864	10,000	10,000	24,869	10,000	10,000	10,614	10,614	10,000
92 Warrenton Comm Ctr Recovered Costs	17,810	19,000	19,000	17,825	19,000	19,000	14,376	19,000	19,000
93 Radio Reimb - Culpeper/Rappahannock	27,228	25,862	25,862	30,187	27,362	27,362	28,847	28,847	13,681
94 Miscellaneous	103,206	2,000	59,316	62,963	2,000	44,094	50,273	51,500	2,000
95 SUBTOTAL	\$ 340,749	\$ 160,862	\$ 218,178	\$ 236,451	\$ 162,362	\$ 204,456	\$ 180,385	\$ 215,161	\$ 148,681
96 TOTAL LOCAL REVENUE	\$ 138,381,588	\$ 139,024,535	\$ 139,145,274	\$ 143,511,654	\$ 144,132,160	\$ 144,288,417	\$ 87,997,567	\$ 147,381,712	\$ 149,397,983

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of April 24, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17	ADOPTED FY18
STATE REVENUE									
NON-CATEGORICAL AID									
97 Rolling Stock Tax	\$ 87,168	\$ 93,000	\$ 93,000	\$ 88,562	\$ 88,500	\$ 88,500	\$ 97,058	\$ 97,058	\$ 88,500
98 Mobile Home Titling Tax	33,863	20,000	20,000	25,554	25,000	25,000	11,671	25,000	25,000
99 Rental Car Tax	6,763	10,000	10,000	9,504	10,000	10,000	5,160	10,000	10,000
100 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	13,657,510
101 Communications Tax	2,886,711	2,900,000	2,900,000	2,801,253	2,800,000	2,800,000	1,605,341	2,800,000	2,800,000
102 VA Racing Pari-mutuel Wagering Tax	810	-	-	840	-	-	211	211	-
103 SUBTOTAL	\$ 16,672,914	\$ 16,680,510	\$ 16,680,510	\$ 16,583,356	\$ 16,581,010	\$ 16,581,010	\$ 14,694,545	\$ 16,589,779	\$ 16,581,010
CATEGORICAL AID									
SHARED EXPENSES									
104 Commonwealth's Attorney	\$ 487,309	\$ 489,502	\$ 489,502	\$ 494,366	\$ 495,818	\$ 495,818	\$ 327,027	\$ 491,513	\$ 507,289
105 Sheriff	3,530,618	3,590,980	3,590,980	3,594,601	3,622,615	3,622,615	2,254,451	3,590,980	3,643,103
106 Commissioner of Revenue	177,931	181,315	181,315	179,393	186,557	186,557	119,933	184,941	185,256
107 Treasurer	147,483	150,344	150,344	150,339	151,682	151,682	98,931	150,344	153,251
108 Registrar	46,007	64,111	76,662	76,662	64,111	64,111	-	64,111	64,111
109 Clerk of Court	468,117	469,924	469,924	464,908	474,100	474,100	312,454	469,924	471,477
110 Adult Confinement - Detention	208,408	225,000	225,000	177,492	225,000	225,000	120,952	225,000	200,000
111 SUBTOTAL	\$ 5,065,873	\$ 5,171,176	\$ 5,183,727	\$ 5,137,761	\$ 5,219,883	\$ 5,219,883	\$ 3,233,748	\$ 5,176,813	\$ 5,224,487
WELFARE									
112 Social Services	\$ 1,296,985	\$ 1,434,131	\$ 1,714,720	\$ 1,467,962	\$ 1,510,342	\$ 1,590,076	\$ 995,340	\$ 1,542,876	\$ 1,457,875
113 Children's Services Act	2,408,764	2,539,475	2,948,730	2,439,219	2,717,730	2,717,730	1,221,384	2,717,730	2,717,730
114 Welfare to Work	3,636	-	-	3,762	-	-	576	3,500	-
115 Bright Stars Pre-school Initiative	54,000	54,000	54,000	-	-	-	-	-	-
116 HSG Grant	-	-	-	-	-	-	-	-	-
117 VHSP Grant	294,676	-	245,988	245,988	-	-	-	-	-
117 Domestic Violence Grant	-	-	33,919	25,501	-	132,772	95,491	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	\$ 2,313,091	\$ 4,463,045	\$ 4,175,605

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of April 24, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17	ADOPTED FY18
OTHER CATEGORICAL AID									
120 Recordation Tax	\$ 443,345	\$ 450,000	\$ 450,000	\$ 430,392	\$ 450,000	\$ 450,000	\$ 330,543	\$ 450,000	\$ 450,000
121 Jury Duty Reimbursement	24,592	30,000	30,000	25,891	25,000	25,000	16,867	25,000	25,000
122 Adult Court SVS - Pretrial	243,636	245,647	245,647	120,302	243,636	371,302	310,393	371,302	243,636
123 Comprehensive Community Corrections	261,810	259,799	259,799	135,030	261,810	389,476	328,719	389,476	268,071
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
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
127 E-911 Wireless Program	116,290	108,272	108,272	118,705	116,550	116,550	91,169	116,550	119,716
128 Armory	12,156	24,350	24,350	16,032	17,751	17,751	14,423	17,751	17,751
129 Library Aid	154,668	154,545	154,545	153,496	153,496	153,496	118,554	153,496	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
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	36,730	37,000	15,000
134 SUBTOTAL	\$ 1,408,933	\$ 1,346,449	\$ 1,414,489	\$ 1,309,647	\$ 1,337,079	\$ 1,609,922	\$ 1,288,018	\$ 1,612,411	\$ 1,344,506
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	\$ 21,529,402	\$ 27,842,048	\$ 27,325,608
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	\$ 1,988,573	\$ 2,592,344	\$ 2,242,031
140 Public Safety	186,946	154,806	216,654	163,424	17,725	74,061	62,564	74,061	17,725
141 DCJS Restorative Pathways	-	-	-	-	-	27,267	-	27,267	-
142 Agriculture Development	10,944	-	36,388	15,130	-	23,948	15,999	23,948	-
143 Community Development	4,746	-	-	-	-	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	\$ 5,092,095	\$ 4,367,136	\$ 5,017,620	\$ 2,259,756
147 TOTAL FEDERAL REVENUE	\$ 2,790,898	\$ 2,107,391	\$ 2,668,578	\$ 3,191,021	\$ 2,334,305	\$ 5,092,095	\$ 4,367,136	\$ 5,017,620	\$ 2,259,756
148 NON-DEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of April 24, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	PROJECTED FY17	ADOPTED FY18
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	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	1,318,724
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	902,692
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	300,000
159 Capital Improvement Fund	-	-	306,083	306,083	-	-	-	-	117,137
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	\$ 2,977,524
164 SUBTOTAL GENERAL FUND	\$ 170,297,832	\$ 170,014,484	\$ 172,640,060	\$ 176,501,276	\$ 176,217,271	\$ 179,682,834	\$ 114,705,117	\$ 182,626,142	\$ 181,960,871
165 PRIOR YEAR'S FUND BALANCE	-	1,300,000	5,612,913	-	1,327,321	6,897,858	-	6,897,858	1,093,227
166 TOTAL GENERAL FUND	\$ 170,297,832	\$ 171,314,484	\$ 178,252,973	\$ 176,501,276	\$ 177,544,592	\$ 186,580,692	\$ 114,705,117	\$ 189,524,000	\$ 183,054,098

Finance Committee Budget Action Report April 24, 2017

Budget Actions Summary – FY 2017		
<u>Transfers</u>	Contingency Reserve	\$36,791

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
Consent Agenda					
FY 2017					
County Administration	Donation to Fauquier Free Clinic	\$25,000	Contingency Reserve	Fauquier Free Clinic	Transfers a one-time contribution of \$25,000 from Contingency Reserve to the Fauquier Free Clinic for the adult dental program. This program was fulfilled by the Free Clinic when the State ended the program in 2015 through the Health Department.
County Administration	Donation to Community Touch	\$10,000	Contingency Reserve	Community Touch	Transfers a one-time contribution of \$10,000 from Contingency Reserve to Community Touch in order to assist in the replacement of the damaged Ark roof, to augment already fundraised dollars for the project.
County Administration	Donation to John Marshall Commemoration Event	\$1,791	Contingency Reserve	The John Marshall Committee	Transfers a one-time contribution of \$1,791 from Contingency Reserve to The John Marshall Committee in order to cover one half of the cost of the materials for the John Marshall Birthday Commemoration.

FY 2017 Undedicated Contingency Reserve

4-100-091400-9999

Fiscal Year 2017 Approved Budget

\$250,000

Adjustments		Date Proposed to Finance Committee	Date Approved by Finance Committee	Date Approved by BOS	Requested Amount	Contingency Reserve Balance
1	Circuit Court Security	8/22/2016	8/22/2016	9/8/2016	72,618	\$ 250,000
2	Commonwealth Attorney's Office Vehicle Funding	11/28/2016	11/28/2016	12/8/2016	10,310	177,382
3	Wireless Technology Master Plan	1/23/2017	1/23/2017	2/10/2017	14,500	167,072
4	USDA Local Food Promotion Program Grant Match	N/A	N/A	2/10/2017	25,000	152,572
5	Sheriff's Office Compression	N/A	N/A	3/9/2017	34,860	127,572
6	One-time Contribution to Boys and Girls Club	N/A	N/A	3/28/2017	30,000	92,712
7	One-time Contribution to Community Touch - Ark Roof	4/24/2017			10,000	62,712
8	One-time Contribution to Fauquier Free Clinic - Dental Program	4/24/2017			25,000	52,712
9	One-time Contribution to John Marshall Commemoration Event	4/24/2017			1,791	27,712
						25,921

Proposed Contingency Reserve Balance if all requested items are approved: \$ 25,921

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	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 fe	10/24/2016	4,945	N	
23	F&R Levy Fund	Appropriate, due to contract term, reimbursed deposit for unexpended ESI review fe	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 Gran	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	
49	Sheriff's Office	Appropriate DMV grant funds	2/28/2016	26,619	Y	Local match from existing department budget
50	Sheriff's Office	Appropriate insurance recovery funds for SD-125, 2014 Dodge Charger, VIN7994	2/28/2016	1,388	N	
51	F&R Levy Fund	Appropriate insurance recovery funds for Warrenton 2008 Pierce Pumper	2/28/2016	1,000	N	
52	Airport Fund	Appropriate DOAV Maintenance Grant funding	3/13/2017	1,374	Y	Local match from existing department budget
53	Social Services	Appropriate PATH "Make it Happen" Grant funding	3/13/2017	10,000	N	
54	Sheriff's Office	Appropriate insurance recovery funds for SD-110, 2013 Dodge Charger	3/13/2017	1,914	N	
55	Sheriff's Office	Appropriate payment received for damages to a Sheriff's Dept vehicle	3/20/2017	60	N	
56	Sheriff's Office	Appropriate insurance recovery funds for total loss SD-1347, 2008 Ford Crown Vic	3/20/2017	2,500	N	
57	Sheriff's Office	Appropriate insurance recovery funds for 2015 Ford Explorer, VIN3809	3/20/2017	570	N	
58	Airport Fund	Appropriate FAA and DOAV Funding for Terminal Apron and Access Rd	3/20/2017	7,794	Y	Local match from County CIP
59	DFREM	Appropriate special events overtime reimbursement	3/27/2017	480	N	
60	F&R Levy Fund	Appropriate supplemental insurance recovery for 2004 Ford F450	3/27/2017	1,234	N	
61						
62						

New review item(s) highlighted above



OFFICE OF MANAGEMENT & BUDGET
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MEMORANDUM

April 24, 2017

TO: Finance Committee Members

FROM: Erin M. Kozanecki, Director

SUBJECT: Revised Travel Policy and Procedures, Administrative Policy #6

Attached please find the revised Travel Policy and Procedures. Per the Board of Supervisors' request and direction of County Administration, the Office of Management and Budget has completed a benchmarking review of the County's current travel policy with other localities in Virginia. Based on this review, the travel policy has been revised accordingly as outlined below. Given the number of updates to the policy, the major changes are provided in the overview below rather than a redlined version of the policy.

Policy revisions, if approved, would be effective July 1, 2017 to coincide with the start of Fiscal Year 2018.

Overview of Key Changes

1. **Meals and Incidental Expenditures (M&IE) Reimbursement Rates:** Prior to 2015, most localities followed the Commonwealth of Virginia's state per diem rates or set their own individual per diem rates. In 2015, the Commonwealth shifted their policy to follow the Federal General Services Administration (GSA) per diem rates for M&IE. Similarly, most localities that have recently updated their travel policy have followed suit utilizing GSA rates.
 - a. The revised policy implements the GSA rate schedule for M&IE reimbursements. These rates are updated annually and based on the area for which the travel occurs, not an across-the-board rate.
 - b. First day and last day of travel are reimbursed at 75% of the daily M&IE rate, less any event or hotel provided meal.
2. **Lodging Reimbursement Rates:** GSA lodging rate applies.
 - a. Exceptions to the GSA rate:
 - i. Lodging accommodation is also the location of the conference or educational program, with a set lodging rate for the program.
 - ii. Lodging accommodations available in the area at the time of travel are not available at the GSA rate, or a conference/government rate has been negotiated by the conference/educational program that is in excess of GSA rate. (Ex: In Warrenton, the Holiday Inn Express offers the GSA rate as their government rate but the Hampton Inn's government rate is \$10 more per night. In this example, if the Holiday Inn were not available, the Hampton Inn's government rate would be acceptable.)
 - iii. Discrepancies to the GSA lodging rate should be approved prior to booking accommodations and documented with a reimbursement request.

3. Advance Travel Authorization Revisions

- a. County Administrator approval required if travel cost estimates are \$2,000 or greater, adjusted up from \$1,000.
- b. Board of Supervisors approval required if travel cost estimates are \$5,000 or greater, adjusted up from \$2,500.
- c. Costs included in approval levels, clarifying language.
 - i. Only registration costs associated with a conference, seminar, or professional workshop are counted towards the travel authorization limits. If the travel is related to taking a course or exam for which the employee will either receive a certification or is working towards a certification that has been approved by their supervisors, those costs do not count against the approval limits.
 - ii. If a training program has both a local/online training cost component and a travel component, only the travel related costs would count towards the approval limit.

4. Maintained Policy Requirements

- a. All travel requires prior approval by department head or County Administrator, as applicable.
- b. County Administrator must approve all department travel when more than one department employee will attend the same travel related program, to ensure continuity of County services.
- c. Mileage reimbursement rates maintained at the IRS/GSA annually updated rate, when personal vehicle is utilized for travel.
- d. No meal reimbursements for daily travel, unless outside of normal business and commuting hours and still subject to IRS taxation provisions.

ADMINISTRATIVE POLICY
Fauquier County, Virginia

Policy Title: Travel Policy and Procedures
Policy Number: AP-06

Effective Date: July 1, 2017
Supersedes Policy Dated: March 1, 2015

I. PURPOSE

The purpose of this policy is to outline the standards by which travel is approved for individuals traveling on Fauquier County business using County funds, and applies to both day and overnight travel.

II. DEFINITIONS

- A. Authorized Travel: Travel to be performed by County employees and members of boards, commissions, and authorities of Fauquier County for which funds are included in the related department budget and approved in advance as outlined in Section IX – Advance Travel Approval, below. Department Heads/Constitutional Officers shall manage the allocation of available resources within the respective department/agency budget to accomplish travel efficiently and effectively throughout the year.
- B. Daily Travel: All travel not requiring overnight accommodations for accomplishing assigned duties or roles.
- C. Extended Travel: All overnight trips to attend meetings, conferences, training, or other work-related functions.
- D. International Travel: Travel to locales outside the 48 contiguous United States, including Alaska, Hawaii, and United States’ territories.
- E. Registration Fees: Fees charged for attendance at a conference, convention, seminar, workshop, or educational program for which the employee and the County receive a direct benefit. Registration fees are not fees associated with a certification program for which the employee takes a test or examination at the end of the program that either provides credit towards a professional certification or results in a professional certification.
If the certification program contains both an online and onsite component, only costs associated with the onsite/travel portion of the program should be included in the travel cost estimate.

III. GENERAL POLICIES

- A. Applicability: This policy shall apply to all employees and members of boards, commissions, and authorities of Fauquier County engaged in travel required to conduct Fauquier County business. Employees are not guaranteed attendance at conferences and training seminars. County Administration/Department Heads/Constitutional Officers will determine the appropriateness of all travel undertaken by staff and have the authority to approve or disapprove requests for conferences, training, seminars, and other business travel. Supervisors are encouraged to provide these opportunities appropriately and fairly.

Travel undertaken by sworn officers of the Sheriff's Office for the purposes of prisoner extradition is subject to extradition policies and procedures as contained in the Sheriff's Office Standard Operating Procedures Manual.

B. Responsibility:

1. Each Department Head/Constitutional Officer:

- a. Shall exercise sound and prudent judgment when approving, arranging for, and incurring travel expenditures.
- b. Shall ensure sufficient funds for travel are available within the Department's operating budget.
- c. Shall determine who is eligible for reimbursement for Internet access, if the place of lodging does not provide this service for free.
- d. Shall ensure the refund of any unused travel advance is submitted with the Travel Reimbursement Form to Accounts Payable. In the event the travel advance is not properly accounted for within forty-five (45) calendar days after the trip, the difference may be deducted from the individual's reimbursement or regular pay check.

2. Each individual participating in County-funded travel:

- a. Shall obtain approval prior to making any reservations/travel arrangements in accordance with the expenditure limits and authorization levels outlined in Section IX – Advance Travel Approval, below. When estimating travel-related expenses for advance approval, all expenses are to be itemized on one form; expenses may not be divided between two forms to avoid the expenditure limits as defined in Section IX.

The request for advance approval must comply with the schedule for submission to the Board of Supervisors' agenda, as applicable. If an employee exceeds the expenditure limit without obtaining approval of the County Administrator, or designee, and/or Board of Supervisors prior to scheduling travel, such employee shall be personally responsible for all expenditures exceeding that amount.

Advance approval should be documented on the travel estimate form, but authorization is acceptable by e-mail, if attached to the travel estimate form. This documentation shall be included with the reimbursement request.

- b. Shall make every effort to submit a Travel Reimbursement Form to Accounts Payable within thirty (30) calendar days of return from travel, with all appropriate receipts, conference schedules, details of expenses, explanations, and, if applicable, refund of unused travel advance funds. Receipts are not required for items included in a per diem (meals and incidentals).
- c. Shall ensure proper authorization of reimbursement requests. If the individual incurring travel expenses is a Constitutional Officer, that individual shall request another Constitutional Officer or the County Administrator to review and sign the reimbursement form. Under no circumstances shall:
 - 1) Any individual approve reimbursement of his or her own travel expenses.
 - 2) Any individual ask a subordinate to approve his or her travel expenses.

Requests for reimbursement submitted more than ninety (90) calendar days after travel will not be paid.

- C. Advance Payments: Only registration, per diem, and advance conference fees may be paid prior to travel. All other travel payments shall be in the form of employee reimbursements after travel unless prior approval for additional advance payment is obtained from the County Administrator, or designee. Cash advances for travel are not allowed for individuals with a previous travel advance outstanding more than 14 calendar days after returning from a prior travel assignment. In situations where the advanced amount is more than the actual expenditure total, the employee must reimburse the County within 14 business days of returning from travel.
- D. Excessive Expenses: Persons traveling on official County business will exercise care in incurring expenses to minimize the cost to the County Government.

Excessive and unnecessary expenses will not be reimbursed. Those with authority as specified in Section III-B above will determine if expenses are excessive.

- E. Travel by two or more County designees: When it is known that two or more County employees and/or County representatives will be traveling to the same destination, maximum use shall be made of special group travel discounts, joint use of taxicabs and joint use of County-owned, leased, or privately-owned vehicles. County Government strongly urges such employees to carpool, use commercial transportation, etc., where feasible.
- F. Gasoline Credit Cards: In the event a department has County-issued gasoline credit cards, they may be used when traveling in a County-owned vehicle with the following restrictions:
 - 1. The card may only be used to purchase gas or oil and/or for emergency repairs when it is not practicable to return to the County garage or have the vehicle towed to the County garage. The card may not be used for food, drinks, cash advances, or items for personal use.
 - 2. The card shall be used in compliance with the existing County gasoline contract at the time of travel, including utilizing authorized gasoline providers in accordance with the County contract for out of County fuel purchases, when available.

IV. POLICY ADMINISTRATION

The administration of this policy shall be as follows:

- A. County Administrator shall adopt provisions of policy, set rates of reimbursement, and make any significant alterations.
- B. County Administrator shall implement all provisions of this policy, authorize exceptions as permitted and make changes to operating procedures as necessary.
- C. County Administrator, or designee, approval is required prior to making any travel arrangements when multiple employees in one department plan extended travel, as defined in Section II-C above, to the same event.
- D. Office of Management and Budget will manage this policy for policy compliance, required revisions, and development and/or maintenance of operating procedures.
- E. Finance Department will carry out this policy to ensure travel related payments comply with this policy, maintain payment records, prepare advances and checks, note discrepancies, etc.

V. TRANSPORTATION

Transportation is paid only if it is reasonable and necessary to accomplish the County's business.

- A. County-owned vehicles should be used for daily or extended travel when available and cost beneficial to the department.
- B. Reimbursement for rental vehicles shall be authorized only when necessary, cost effective, or otherwise beneficial to the County. Optional insurance will be at the traveler's expense. Utilization of rental vehicles shall be facilitated through the County's fleet services division, when the rental origination is within the County, to ensure rental vehicles are obtained through existing County contracts or discount opportunities. If County contracts are available for non-County origination, they shall be utilized as well for rental vehicles.
- C. Personal Vehicle: Employees are permitted to use their personally owned automobiles when a County-owned vehicle is not available, or when the use of a personally owned vehicle is cost beneficial to the department. In the event of an accident, the employee's insurance will be sole and primary.
 - 1. When traveling to training, conferences, etc., the distance normally traveled from home to worksite (or the equivalent distance) is not reimbursable.
 - 2. If an employee is required to return to work after going home for the day, the department head, depending on circumstances, may approve mileage reimbursement for the return trip.
 - 3. Daily travel in a personal vehicle is not eligible for reimbursement when:
 - a. Travel occurs between County and/or School facilities located within the Town of Warrenton.
 - b. Each trip does not exceed five (5) miles in total.
- D. Mileage Rate of Reimbursement: The rate of reimbursement is on a per mile driven basis, excluding any mileage non-reimbursable as previously outlined in this policy, at the annually adjusted rate (effective January 1 of each year) found on the Federal General Services Administration (GSA) or Internal Revenue Service (IRS) website. Mileage will be reimbursed at the most economical distance calculation.

GSA (privately owned automobile rate): <https://www.gsa.gov/portal/content/100715>
IRS (business rate): <https://www.irs.gov/tax-professionals/standard-mileage-rates>

It is expected that the most economical and efficient mode and route of travel is used when travel is necessary to accomplish the County's business. Transportation should be shared by employees traveling together whenever possible.

VI. LODGING

Extended travel must be necessary and reasonable to accomplish the County's business to be eligible for reimbursement.

- A. Accommodations will be reimbursed on a single occupancy basis only, unless there is more than one County employee traveling and a room is being shared voluntarily.
- B. Accommodations shall be arranged at (or closest to) the site of business.
- C. Accommodations shall first be booked based on the GSA approved reimbursement rate for the area. If a conference site does not have accommodations available within the GSA rate schedule for the area, accommodations will be reimbursed at the conference rate or government rate offered for the program, plus applicable taxes and fees, whichever is lower and available. A receipt for lodging expenses shall be required and must accompany the Travel Reimbursement form to ensure reimbursement. If the accommodation reimbursement rate is higher than the applicable GSA rate, a justification showing the variance between the GSA rate and the available conference or government rate should be attached to reimbursement request, unless the conference program and the lodging location are the same.
- D. Employees will communicate travel plan changes to the hotel as soon as possible if a confirmed reservation is being held. Since hotels may charge for non-canceled reservations, these charges will not be reimbursed if the traveler is negligent in canceling those reservations.
- E. Reimbursement for lodging expenses when travel is less than 100 miles and/or less than 2 hours travel time from the individual's work site or home, whichever is closest to the destination, shall be made only when the business activity will last more than one working day, or approved in advance as outlined in Section IX – Advance Travel Approval, below.
- F. Federal GSA Lodging Rates can be found on the GSA Per Diem Rates webpage <https://www.gsa.gov/portal/category/104711>, with a drill down option by state or zip code.

VII. PER DIEM ALLOWANCES FOR MEALS AND INCIDENTALS

- A. Employees will be compensated for meals consumed during official travel as indicated below.
1. Daily Travel: The IRS deems reimbursement for meal expenses incurred during daily travel to be a taxable fringe benefit; such reimbursement will be made through the payroll process with appropriate taxes withheld. An employee will be reimbursed for meals as part of daily travel, only if the travel takes place outside of normal business hours and standard commuting time, with approval prior to travel.
 2. Extended Travel: An employee is eligible for reimbursement not to exceed the per diem for the cost of meals, tips and incidentals for each full day of travel at the GSA Meals and Incidental Expenses (M&IE) rate for the travel area. For per diem allowances, travel begins on the day an employee leaves their home, office, or other point of departure and ends on the day the employee returns to their home, office, or other arrival point.
 - a. Per Diems will be reimbursed at the GSA rate on the first and last day of travel, excluding any provided meals, at 75%. For Example, if the daily reimbursement rate is \$54 and lunch is provided at the program, the total allowable reimbursement for the first/last day of travel would be \$30.75, [Calculation is $\$54 - \$13 \text{ lunch} = \$41 * .75 = \30.75].
 - b. Incidentals, including fees, tips, etc., are included in the GSA M&IE rate breakdown.
 - c. GSA per diem rates can be found at <https://www.gsa.gov/portal/content/104877>, and search by date or zip code.
- B. Non-reimbursable Meals: An employee will not be eligible for per diem or reimbursement at the maximum daily allowance for meals when any or all meals are furnished as a condition of travel. If all meals are provided on a given day(s), the employee will not receive per diem for that day. If less than three meals are furnished, the employee will receive the amount specified for the non-included meal(s). The number of reimbursable meals will be indicated on the Travel Reimbursement form with the date the meal(s) was (were) consumed. Non-reimbursable meals are defined as:
1. Any meal included in a registration or conference fee ultimately paid by the County; or

2. Any meal furnished at no cost to the employee by a school or vendor while attending a course of instruction, if the cost of the meal is ultimately paid for by the County as part of the cost of instruction; or
 3. Any meal furnished by an airline where the cost of the ticket is paid for by the County; or
 4. Any meal(s) furnished by a private individual or firm that serves to replace a meal(s) that would normally be funded as part of the per diem.
 5. Under no circumstances will expenditures for alcohol be reimbursed by County funds.
- C. Personal expenses such as gratuities for maid or room service, valet services, self-entertainment expenses, etc., are not reimbursable and should not be included as part of reimbursement requests.

VIII. MISCELLANEOUS EXPENSES

- A. Tolls and parking fees are reimbursable.
- B. A receipt is required for reimbursement claims greater than \$10.00, unless otherwise included in a per diem.
- C. Internet access, telephone, facsimile, and other business charges will be reimbursed only if an approved business justification is provided with the Travel Reimbursement form.

IX. ADVANCE TRAVEL APPROVAL

All travel must be approved in advance in accordance with the following matrix, and not exclusive of any other County policy provisions including but not limited to Procurement and Accounts Payable policies for payment. Additionally, approval by the County Administrator, or designee, is required prior to making any travel arrangements when:

- A. Multiple employees from one or more department(s) plan to attend the same conference;
- B. Reimbursement for lodging is requested when travel distance is less than 100 miles and/or less than two (2) hours travel time from the individual's home or work site, whichever is closest to the destination; and,

C. Reimbursement is requested for international travel, or travel outside of the contiguous 48 United States.

Travel By:	Daily Travel	Extended Travel	Total Travel Expenses ≥ \$2,000 but < \$5,000	Total Travel Expenses ≥ \$5,000
Departmental Staff	Department Head/Constitutional Officer		County Administrator	Board of Supervisors
Department Heads Registrar	Self	County Administrator		Board of Supervisors
Director, Library Director, DSS	Self	Chairman of appropriate Board	County Administrator	Board of Supervisors
County Attorney	Self	Chairman, Board of Supervisors		Board of Supervisors
County Administrator	Self	Chairman, Board of Supervisors		Board of Supervisors
Constitutional Officers	Self	County Administrator		Board of Supervisors
Member, BOS	Self	Chairman, Board of Supervisors		Board of Supervisors
Non-BOS Board Members (including those appointed or assigned by non-County entities) BOS Committees BOS Commissions	County Administrator			Board of Supervisors
Court System Staff	Judge of Applicable Court		County Administrator	Board of Supervisors

X. POLICY EXCEPTIONS AND CONDITIONS

A. Travel funded by grant or supplemental funding programs:

1. Advanced approval for grant or supplemental funding travel shall not be given prior to the grant being approved and appropriated in accordance with the County grant management and/or budget adjustment policies, as applicable.
2. When grant or supplemental funding travel requirements do not conform to the above County travel policy provisions, the grant requirements should be followed and documented as part of both the advance travel approval and reimbursement process. All effort should be made at the time of the funding request to align the travel requirements to the County’s policy.