



**TO:** Distribution List  
**FROM:** Paul McCulla, County Administrator  
**DATE:** June 5, 2017  
**RE:** Minutes of the May 22, 2017 Finance Committee Meeting

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

The Finance Committee met on May 22, 2017 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. April delinquent balances were \$1,851,410 for Personal Property and \$2,124,455 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 March's Health Insurance was delivered. Expenses total \$22,364,778 through March and are 7.0% 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 – No new items were presented.
3. Contingency Reserve Update – No new items were presented.
4. Grant Items – Items were approved as presented.

### Discussion Items



# 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](mailto:treasurer@fauquiercounty.gov)



### MEMORANDUM

DATE: 5/1/17  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR APRIL 2017

Listed below is a summary of the delinquent taxes collected for April 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 \$(122,941).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	APR 2017	MAR 2017	APR 2016
REAL ESTATE	55,016	54,808	43,614
PERSONAL PROPERTY	36,531	64,302	33,362
BUSINESS LICENSE	0	6,658	0
PENALTY/INTEREST	31,858	24,915	25,276
<b>MONTHLY TOTAL</b>	<b>123,405</b>	<b>150,684</b>	<b>102,251</b>

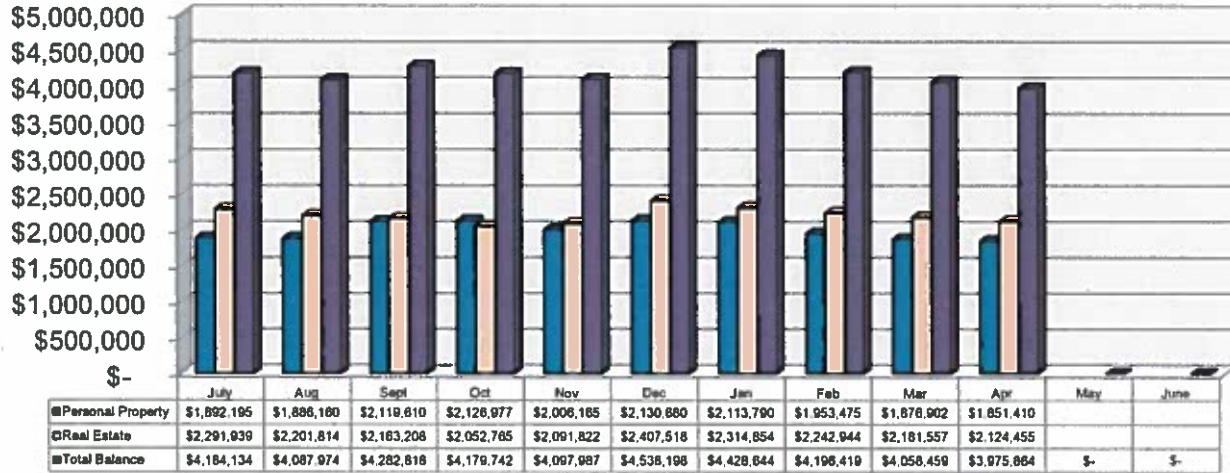
#### COLLECTION OF CURRENT DELINQUENTS

	APR 2017	MAR 2017	APR 2016
REAL ESTATE	104,241	197,084	84,898
PERSONAL PROPERTY	362,384	522,513	273,734
BUSINESS LICENSE	1,293	11,276	1,763
PENALTY/INTEREST	64,117	76,160	49,160
<b>MONTHLY TOTAL</b>	<b>532,034</b>	<b>807,033</b>	<b>409,556</b>

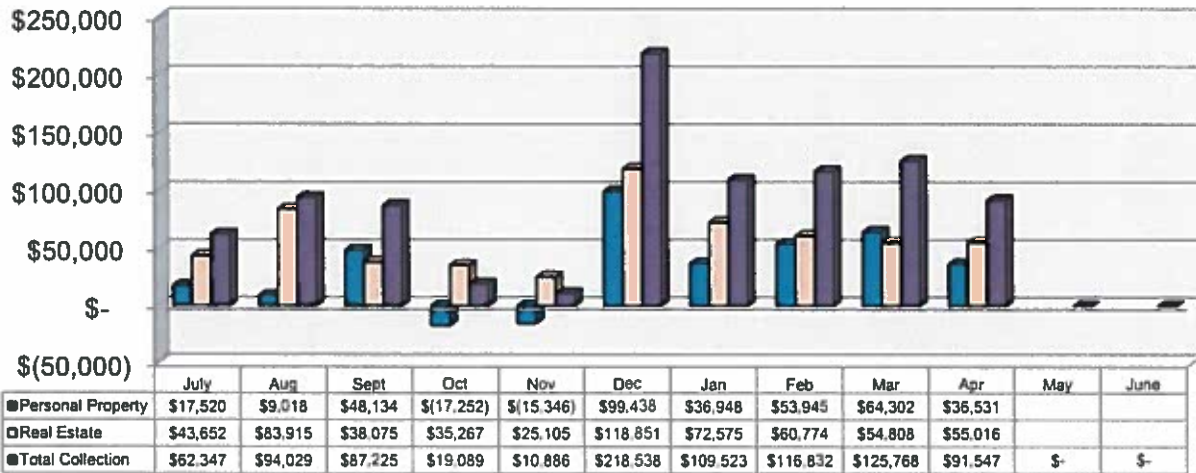
#### REMAINING DELINQUENT BALANCES

	APR 2017	APR 2016
PERSONAL PROPERTY	1,851,410	2,000,054
REAL ESTATE	2,124,455	2,070,779
	<b>\$3,975,864</b>	<b>\$4,070,833</b>

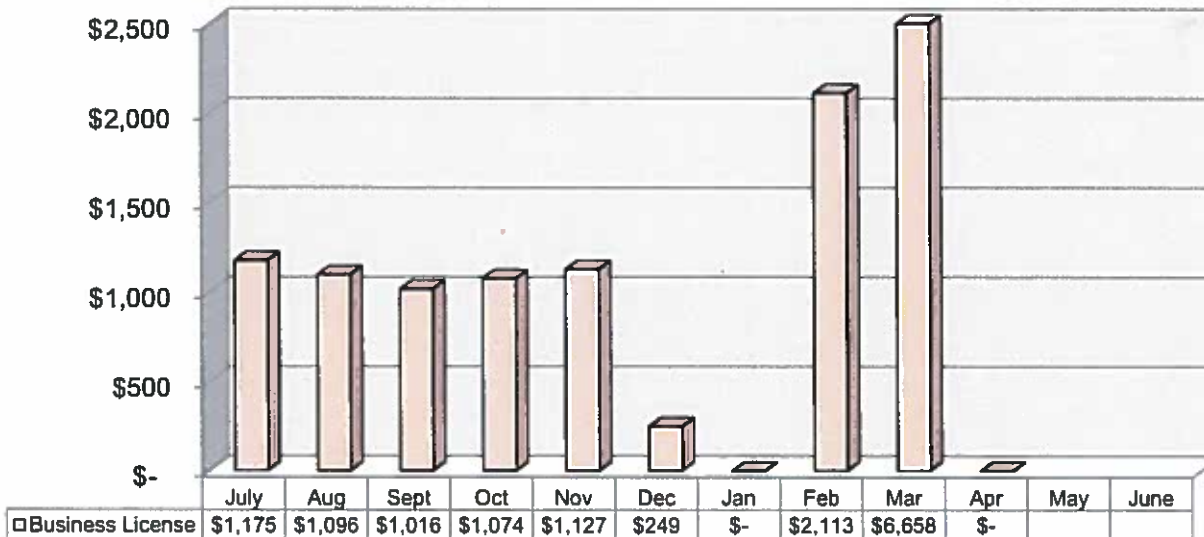
### FY 2017 Delinquent Tax Balance



### 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

**THROUGH:** Tanya Remson Wilcox, Treasurer

**DATE:** May 10, 2017

**RE:** Collections assistance – April 19, 2017 through May 10, 2017

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

Additionally, the Office began drafting seven tax sale complaints. They will be filed shortly after July 1, 2017. We are waiting to file so that we can take advantage of a law that takes effect July 1 which allows for electronic posting of orders of publication rather than newspaper publication. Electronic posting will result in a substantial cost savings.

Based on the Treasurer's request, the Office is reviewing personal property tax judgments taken from 1996 forward to determine if there are any that are uncollectable and therefore should be released. We are focusing particularly on judgments taken against businesses that are defunct and have no property currently assessed as well as judgments taken against people who lived locally at the time judgment was rendered, but who have not had property assessed here for seven years or more and who have no current information on file with Virginia's Department of Motor Vehicles. Research is underway. The task is cumbersome so it will take considerable time to complete.

The Office provided assistance with four bankruptcy matters this month. We researched for two cases the extent of the Treasurer's rights to send delinquency notices to bankrupt taxpayers and the content permitted in those notices by the Bankruptcy Code. Additionally, we reexamined the Treasurer's right to attach bankrupt taxpayers' state income tax refunds. Finally, our office worked with a Bankruptcy Trustee so that the Treasurer could assert her rights to lien a taxpayer's pay. As a result, the Treasurer was able to satisfy the taxpayer's delinquent personal property taxes in full. Her delinquent real estate taxes will be paid in full once the Bankruptcy Court confirms the sale of the real estate at the end of this month.

The Library sought assistance to collect five overdue Library accounts this month. We filed one case in General District Court which will be heard June 7, 2017. We also sent four collections letters.

Last month, we reported about an airport maintenance fee account that was referred to the Office for collection. After sending the collections letter and meeting with patron, he paid the fees on both of his aircrafts in full. The Office will be working with the Airport in the immediate future to draft an Airport account collections policy.

Finally, the Office provided assistance to the Commissioner's staff on three matters pertaining to taxpayers' eligibility for the Tax Relief for the Disabled Tax Exemption Program and the Disabled Veteran Tax Exemption Program.

# PP TAX FY2016 TOTAL COMPARED TO FY2017 YTD

■ FY2017 ■ FY2016



MAY 2017

**FAUQUIER COUNTY GOVERNMENT AND FAUQUIER COUNTY PUBLIC SCHOOLS**  
**JOINT FINANCE COMMITTEES HEALTH INSURANCE UPDATE**  
Report Data as of March 2017

**FY 2017 Budget Update:**

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$22,364,778 compared with \$20,897,851 at the same time last year. This represents an increase of 7.0% over the prior year, down from February's year-over-year increase of 8.6%.

March medical claims were \$1,243,097 and prescription claims were \$440,992 for an actual total claims paid of \$1,684,089. 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 104% of budget through March 2017. When adjusted for revenue trends and the Fund's performance overall, the fund is running at approximately 102.3% 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 May 22, 2017 with FY 2018 Adopted Budget

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED	ADOPTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17	FY18
<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	\$ 57,485,097	\$ 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	3,315,296	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	21,871,316	21,900,000	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	32,910	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	450,931	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	326,816	350,000	245,000
9 Penalties - All Property	798,397	800,000	800,000	814,453	800,000	800,000	662,205	800,000	815,000
10 Interest - All	400,166	420,000	420,000	324,056	420,000	420,000	249,637	420,000	400,000
11 <b>SUBTOTAL</b>	<b>\$ 119,620,041</b>	<b>\$ 120,566,027</b>	<b>\$ 120,566,027</b>	<b>\$ 124,172,634</b>	<b>\$ 125,447,902</b>	<b>\$ 125,447,902</b>	<b>\$ 84,467,964</b>	<b>\$ 128,465,246</b>	<b>\$ 130,233,060</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	\$ 5,979,968	\$ 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	1,019,162	1,400,000	1,445,000
14 Utility Consumption Tax	193,297	190,000	190,000	188,267	190,000	190,000	133,222	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	78,428	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	1,870,456	1,900,000	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	1,315,864	1,500,000	1,500,000
19 Recording Tax & Fees (Wills)	49,578	42,500	42,500	75,061	50,000	50,000	25,934	50,000	50,000
20 Transient Occupancy Tax	103,001	90,000	90,000	100,692	90,000	90,000	68,054	90,000	100,000
21 <b>SUBTOTAL</b>	<b>\$ 14,680,690</b>	<b>\$ 14,497,500</b>	<b>\$ 14,497,500</b>	<b>\$ 15,249,809</b>	<b>\$ 14,800,000</b>	<b>\$ 14,800,000</b>	<b>\$ 10,508,922</b>	<b>\$ 15,235,000</b>	<b>\$ 15,280,000</b>
<b>PERMITS, FEES, AND LICENSES</b>									
22 Dog Tags	\$ 38,782	\$ 35,000	\$ 35,000	\$ 38,666	\$ 35,000	\$ 35,000	\$ 40,690	\$ 41,000	\$ 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	1,889	2,600	2,600
25 Solicitor Permits	-	-	-	35	-	-	-	-	-
26 Concealed Weapon Permits	9,463	10,000	10,000	13,237	10,000	10,000	10,388	10,500	10,000
27 Va Police Background Check	24,552	20,000	20,000	34,344	20,000	20,000	26,952	27,500	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	1,248,819	1,413,000	1,464,000
31 <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>\$ 1,336,455</b>	<b>\$ 1,516,235</b>	<b>\$ 1,556,235</b>

**Fauquier County General Fund Revenue**  
**FY 2016 and 2017 Budget versus Actual as of May 22, 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
<b>FINES AND FORFEITURES</b>									
32 Local Fines	\$ 443,386	\$ 450,000	\$ 450,000	\$ 383,862	\$ 450,000	\$ 450,000	\$ 305,471	\$ 400,000	\$ 425,000
33 Court Judgment Proceeds	988	800	800	435	-	-	2,416	2,416	-
34 Zoning Violation Fines	404	500	500	-	500	500	-	500	500
35 Clean-Up Costs/Landowner Properties	664	-	-	1,225	-	-	1,151	1,151	-
36 Interest on Local Fines	19,990	6,000	6,000	8,728	7,000	7,000	8,281	8,281	7,000
37 <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>\$ 317,319</b>	<b>\$ 412,348</b>	<b>\$ 432,500</b>
<b>USE OF MONEY AND PROPERTY</b>									
38 Interest Income - General Fund	\$ 64,456	\$ 125,000	\$ 125,000	\$ 138,843	\$ 75,000	\$ 75,000	\$ 174,827	\$ 200,000	\$ 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	59,069	102,932	109,932
42 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	21,417	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	122,095	125,640	125,640
45 <b>SUBTOTAL</b>	<b>\$ 272,775</b>	<b>\$ 346,149</b>	<b>\$ 346,149</b>	<b>\$ 340,900</b>	<b>\$ 334,272</b>	<b>\$ 334,272</b>	<b>\$ 377,408</b>	<b>\$ 454,272</b>	<b>\$ 361,272</b>
<b>CHARGES FOR SERVICES</b>									
46 Excess Fees (Clerk of C. Court)	\$ 72,315	\$ 80,000	\$ 80,000	\$ 87,319	\$ 80,000	\$ 80,000	\$ 66,653	\$ 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	8,408	11,000	10,000
50 Local Cost	27,848	40,000	40,000	32,297	30,000	30,000	24,491	30,000	30,000
51 Detention Fee	2,562	4,500	4,500	2,242	3,500	3,500	1,662	3,500	3,500
52 Inmate Processing Fee	10,577	10,000	10,000	9,063	11,000	11,000	7,763	11,000	11,000
53 Commonwealth's Attorney Fee	6,674	6,000	6,000	5,934	7,000	7,000	5,763	7,000	7,000
54 County Attorney Fees	31,886	8,000	11,887	69,142	15,000	15,000	23,764	24,000	15,000
55 Correction & Detention Charge	55,105	53,000	53,000	56,875	55,000	55,000	32,245	55,000	55,000
56 Street Signs	2,731	995	995	1,463	2,000	2,000	2,538	2,538	2,000
57 Police Reports/Fingerprinting Fee	7,171	9,000	9,000	8,900	8,000	8,000	8,460	8,500	8,500
58 Fire Marshal Fees	-	109,275	109,275	-	-	-	-	-	-
59 Inmate DNA	1,634	900	900	917	900	900	879	900	900
60 Courtroom Security	142,371	165,000	165,000	136,112	165,000	165,000	130,802	165,000	145,000
61 Parks & Recreation	523,261	488,680	488,680	544,009	490,480	490,480	377,652	490,480	500,491
62 Library Fees	74,973	77,000	77,000	76,513	75,500	75,500	64,228	75,500	76,000
63 Sales of GIS Maps	11,638	8,000	8,000	8,385	10,000	10,000	6,321	8,500	5,000
64 Sale of Computer Lists & Files	-	-	-	5	-	-	-	-	-
65 <b>SUBTOTAL</b>	<b>\$ 987,141</b>	<b>\$ 1,085,842</b>	<b>\$ 1,089,729</b>	<b>\$ 1,052,288</b>	<b>\$ 978,122</b>	<b>\$ 978,122</b>	<b>\$ 765,371</b>	<b>\$ 986,660</b>	<b>\$ 953,133</b>

**Fauquier County General Fund Revenue**  
**FY 2016 and 2017 Budget versus Actual as of May 22, 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
<b>MISCELLANEOUS</b>									
66 Path Foundation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
67 Parks & Recreation Donations	613	-	-	618	-	-	634	650	-
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	47,409	65,000	60,000
72 Lien Fees - Treasurer	41,417	41,100	41,100	46,669	45,000	45,000	35,628	45,000	45,990
73 Lien Fees - County Attorney	5,799	2,000	2,000	3,506	3,500	3,500	2,992	3,500	3,500
74 Commonwealth's Attorney Collection Fees	150,860	117,000	117,000	154,298	165,000	165,000	114,340	165,000	155,000
75 Circuit Court Collection Fees	1,219	1,000	1,000	1,028	1,000	1,000	1,101	1,200	1,000
76 General District Court Collection Fees	3,263	3,500	3,500	3,330	3,500	3,500	3,233	3,500	3,500
77 J&DR Court Collection Fees	169	250	250	215	250	250	265	280	250
78 HR Background Check	24,077	25,000	25,000	19,001	25,000	25,000	16,680	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	25,615	27,000	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	128,384	130,000	88,981
85 <b>SUBTOTAL</b>	<b>\$ 482,694</b>	<b>\$ 400,176</b>	<b>\$ 459,712</b>	<b>\$ 495,553</b>	<b>\$ 441,767</b>	<b>\$ 555,930</b>	<b>\$ 506,802</b>	<b>\$ 624,505</b>	<b>\$ 433,102</b>
<b>RECOVERED COSTS</b>									
86 Canteen Medical Reimbursements	\$ 6,862	\$ 6,500	\$ 6,500	\$ 5,194	\$ 6,500	\$ 6,500	\$ 5,049	\$ 6,500	\$ 6,500
87 Process & Service Fees	1,903	-	-	1,333	-	-	1,295	1,300	-
88 Home Incarceration Fees	26,172	22,000	22,000	24,786	22,000	22,000	10,116	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	56,838	65,000	65,000
91 CSA Refund	80,864	10,000	10,000	24,869	10,000	10,000	11,132	11,132	10,000
92 Warrenton Comm Ctr Recovered Costs	17,810	19,000	19,000	17,825	19,000	19,000	16,470	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	50,678	51,500	2,000
95 <b>SUBTOTAL</b>	<b>\$ 340,749</b>	<b>\$ 160,862</b>	<b>\$ 218,178</b>	<b>\$ 236,451</b>	<b>\$ 162,362</b>	<b>\$ 204,456</b>	<b>\$ 190,925</b>	<b>\$ 215,779</b>	<b>\$ 148,681</b>
96 <b>TOTAL LOCAL REVENUE</b>	<b>\$ 138,381,588</b>	<b>\$ 139,024,535</b>	<b>\$ 139,145,274</b>	<b>\$ 143,511,654</b>	<b>\$ 144,132,160</b>	<b>\$ 144,288,417</b>	<b>\$ 98,471,166</b>	<b>\$ 147,910,045</b>	<b>\$ 149,397,983</b>

**Fauquier County General Fund Revenue**  
**FY 2016 and 2017 Budget versus Actual as of May 22, 2017 with FY 2018 Adopted Budget**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED	ADOPTED
	FY15	FY16	FY16	FY16	FY17	FY17	FY17	FY17	FY18
<b>STATE REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
97	\$ 87,168	\$ 93,000	\$ 93,000	\$ 88,562	\$ 88,500	\$ 88,500	\$ 97,058	\$ 97,058	\$ 88,500
98	33,863	20,000	20,000	25,554	25,000	25,000	16,870	25,000	25,000
99	6,763	10,000	10,000	9,504	10,000	10,000	5,765	10,000	10,000
100	13,657,599	13,657,510	13,657,510	13,657,643	13,657,510	13,657,510	12,975,037	13,657,510	13,657,510
101	2,886,711	2,900,000	2,900,000	2,801,253	2,800,000	2,800,000	1,827,674	2,800,000	2,800,000
102	810	-	-	840	-	-	211	211	-
103	<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>\$ 14,922,615</b>	<b>\$ 16,589,779</b>	<b>\$ 16,581,010</b>
<b>CATEGORICAL AID</b>									
<b>SHARED EXPENSES</b>									
104	\$ 487,309	\$ 489,502	\$ 489,502	\$ 494,366	\$ 495,818	\$ 495,818	\$ 368,450	\$ 491,513	\$ 507,289
105	3,530,618	3,590,980	3,590,980	3,594,601	3,622,615	3,622,615	2,554,552	3,590,980	3,643,103
106	177,931	181,315	181,315	179,393	186,557	186,557	135,198	184,941	185,256
107	147,483	150,344	150,344	150,339	151,682	151,682	111,698	150,344	153,251
108	46,007	64,111	64,111	76,662	64,111	64,111	-	64,111	64,111
109	468,117	469,924	469,924	464,908	474,100	474,100	353,805	469,924	471,477
110	208,408	225,000	225,000	177,492	225,000	225,000	159,964	225,000	200,000
111	<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>\$ 3,683,667</b>	<b>\$ 5,176,813</b>	<b>\$ 5,224,487</b>
<b>WELFARE</b>									
112	\$ 1,296,985	\$ 1,434,131	\$ 1,714,720	\$ 1,467,962	\$ 1,510,342	\$ 1,590,076	\$ 1,102,590	\$ 1,542,876	\$ 1,457,875
113	2,408,764	2,539,475	2,948,730	2,439,219	2,717,730	2,717,730	1,435,186	2,717,730	2,717,730
114	3,636	-	-	3,762	-	-	587	3,500	-
115	54,000	54,000	54,000	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	-
117	294,676	-	245,988	245,988	-	-	-	-	-
117	-	-	33,919	25,501	-	132,772	104,924	132,772	-
118	-	-	-	-	-	66,167	29,628	66,167	-
119	<b>\$ 4,058,061</b>	<b>\$ 4,027,606</b>	<b>\$ 4,997,357</b>	<b>\$ 4,182,432</b>	<b>\$ 4,228,072</b>	<b>\$ 4,506,745</b>	<b>\$ 2,672,915</b>	<b>\$ 4,463,045</b>	<b>\$ 4,175,605</b>

**Fauquier County General Fund Revenue**  
**FY 2016 and 2017 Budget versus Actual as of May 22, 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
<b>OTHER CATEGORICAL AID</b>									
120 Recordation Tax	\$ 443,345	\$ 450,000	\$ 450,000	\$ 430,392	\$ 450,000	\$ 450,000	\$ 435,409	\$ 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	371,302	371,302	243,636
123 Comprehensive Community Corrections	261,810	259,799	259,799	135,030	261,810	389,476	395,737	395,737	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	36,836	36,836	36,836
127 E-911 Wireless Program	116,290	108,272	108,272	118,705	116,550	116,550	100,982	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	158,072	158,072	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	40,392	40,392	15,000
134 <b>SUBTOTAL</b>	<b>\$ 1,408,933</b>	<b>\$ 1,346,449</b>	<b>\$ 1,414,489</b>	<b>\$ 1,309,647</b>	<b>\$ 1,337,079</b>	<b>\$ 1,609,922</b>	<b>\$ 1,583,013</b>	<b>\$ 1,626,640</b>	<b>\$ 1,344,506</b>
135 Local Aid - Commonwealth Contract	\$ (178,837)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136 <b>TOTAL STATE REVENUE</b>	<b>\$ 27,026,944</b>	<b>\$ 27,225,741</b>	<b>\$ 28,276,083</b>	<b>\$ 27,213,196</b>	<b>\$ 27,366,044</b>	<b>\$ 27,917,560</b>	<b>\$ 22,862,210</b>	<b>\$ 27,856,277</b>	<b>\$ 27,325,608</b>
<b>FEDERAL REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
137 Payments in Lieu of Taxes	\$ 2,409	\$ -	\$ -	\$ 2,867	\$ -	\$ -	\$ -	\$ -	\$ -
138 <b>SUBTOTAL</b>	<b>2,409</b>	<b>-</b>	<b>-</b>	<b>2,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CATEGORICAL AID</b>									
139 Welfare Administration	\$ 2,585,853	\$ 1,952,585	\$ 2,409,786	\$ 3,003,850	\$ 2,316,580	\$ 2,666,819	\$ 2,199,690	\$ 2,592,344	\$ 2,242,031
140 Public Safety	186,946	154,806	216,654	163,424	17,725	80,289	69,397	74,061	17,725
141 DCJS Restorative Pathways	-	-	-	-	-	27,267	-	27,267	-
142 Agriculture Development	10,944	-	36,388	15,130	-	23,948	19,893	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 <b>SUBTOTAL</b>	<b>\$ 2,788,489</b>	<b>\$ 2,107,391</b>	<b>\$ 2,668,578</b>	<b>\$ 3,188,154</b>	<b>\$ 2,334,305</b>	<b>\$ 5,098,323</b>	<b>\$ 4,588,980</b>	<b>\$ 5,017,620</b>	<b>\$ 2,259,756</b>
147 <b>TOTAL FEDERAL REVENUE</b>	<b>\$ 2,790,898</b>	<b>\$ 2,107,391</b>	<b>\$ 2,668,578</b>	<b>\$ 3,191,021</b>	<b>\$ 2,334,305</b>	<b>\$ 5,098,323</b>	<b>\$ 4,588,980</b>	<b>\$ 5,017,620</b>	<b>\$ 2,259,756</b>
148 <b>NON-DEPARTMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fauquier County General Fund Revenue**  
**FY 2016 and 2017 Budget versus Actual as of May 22, 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
<b>INTERGOVERNMENTAL</b>									
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 <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>	<b>\$ 2,977,524</b>
164 <b>SUBTOTAL GENERAL FUND</b>	<b>\$ 170,297,832</b>	<b>\$ 170,014,484</b>	<b>\$ 172,640,060</b>	<b>\$ 176,501,276</b>	<b>\$ 176,217,271</b>	<b>\$ 179,689,062</b>	<b>\$ 126,733,368</b>	<b>\$ 183,168,704</b>	<b>\$ 181,960,871</b>
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 <b>TOTAL GENERAL FUND</b>	<b>\$ 170,297,832</b>	<b>\$ 171,314,484</b>	<b>\$ 178,252,973</b>	<b>\$ 176,501,276</b>	<b>\$ 177,544,592</b>	<b>\$ 186,586,920</b>	<b>\$ 126,733,368</b>	<b>\$ 190,066,562</b>	<b>\$ 183,054,098</b>

# 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	4/24/2017	5/11/2017	10,000	62,712
8	One-time Contribution to Fauquier Free Clinic - Dental Program	4/24/2017	4/24/2017	5/11/2017	25,000	52,712
						27,712

**Proposed Contingency Reserve Balance if all requested items are approved:** \$ 27,712

**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	Airport Fund	Appropriate Equipment Reserve Funds in support of Existing Airport Access Rd pro	4/6/2017	10,345	N	
62	General Services	Appropriate funds from GS equipment sale to offset costs of van outfitting	4/13/2017	8,630	N	
63	F&R Levy Fund	Appropriate insurance recovery funds for damaged equipment	4/24/2017	12,424	N	
64	Airport Fund	Appropriate funds in order to complete fuel purchases for remainder of FY17	5/1/2017	16,042	N	
65	F&R Levy Fund	Appropriate insurance recovery funds for damaged equipment	5/1/2017	1,910	N	

*New review item(s) highlighted above*