



TO: Distribution List
FROM: Paul McCulla, County Administrator
DATE: September 25, 2017
RE: Minutes of the August 28, 2017 Finance Committee Meeting

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

The Finance Committee met on August 28, 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. June delinquent balances were \$1,179,138 for Personal Property and \$2,286,308 for Real Estate.

Health Insurance Fund Report: The June Health Insurance was presented to the Committee for their consideration.

Management and Budget

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

Action Items

Discussion Items

Executive Session

1. A Closed Session Pursuant to Code of Virginia Section 2.2-3711.A(6) was held to discuss bids and proposals related to a health cottage.



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: August 1, 2017
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JULY 2017

Listed below is a summary of the delinquent taxes collected for July 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 \$(88,812).

COLLECTION OF PRIOR YEAR DELINQUENTS

	JULY 2017	JUNE 2017	JULY 2016
REAL ESTATE	68,390	130,467	43,652
PERSONAL PROPERTY	17,012	24,929	17,520
BUSINESS LICENSE	1,681	8,486	1,175
PENALTY/INTEREST	22,620	40,530	19,947
MONTHLY TOTAL	109,703	204,413	82,293

COLLECTION OF CURRENT DELINQUENTS

	JULY 2017	JUNE 2017	JULY 2016
REAL ESTATE	590,300	753,045	560,421
PERSONAL PROPERTY	81,232	210,216	65,472
BUSINESS LICENSE	54,464	55	40,321
PENALTY/INTEREST	82,338	103,529	75,818
MONTHLY TOTAL	808,334	1,066,846	742,031

REMAINING DELINQUENT BALANCES

	JULY 2017	JULY 2016
PERSONAL PROPERTY	1,179,138	1,892,195
REAL ESTATE	2,286,308	2,291,939
	\$3,465,446	\$4,184,134

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

Report Data as of June 2017

FY 2017 Budget Update:

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$30,002,821 compared with \$28,807,629 at the same time last year. This represents an increase of 4.1% over the prior year, which is lower than May's year-over-year increase of 7.1%.

June medical claims were \$835,797 and prescription claims were \$346,728 for an actual total claims paid of \$1,182,526. 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 \$1,131,416 and a prescription drug rebate of \$156,554 for the plan year.

In comparison to the FY 2017 budget, the fiscal year ended 103.4% of budget, a total increase of 6.4% over the prior year. 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. The amount over the reserve covered the additional costs in claims in comparison to revenues. The FY 2018 the budget was increased by 8% to ensure sufficient coverage in comparison to the historical trend for annual increases to the Health Insurance Fund, and mitigate any further impact to the reserve balance.

Fauquier County General Fund Revenue

FY 2016 and 2017 Budget versus Actual as of August 28, 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	\$ 97,777,419	\$ 97,777,419	\$ 98,953,919
2 Public Service	6,077,396	6,069,681	6,069,681	6,314,566	6,069,681	6,069,681	6,430,055	6,430,055	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	22,238,085	22,238,085	22,866,000
4 Rollback Taxes	139,863	30,000	30,000	203,042	30,000	30,000	182,954	182,954	30,000
5 Bethel Academy	59,290	58,460	58,460	57,992	58,460	58,460	57,534	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	635,181	775,000	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	381,530	381,530	245,000
9 Penalties - All Property	798,397	800,000	800,000	814,453	800,000	800,000	875,921	875,921	815,000
10 Interest - All	400,166	420,000	420,000	324,056	420,000	420,000	326,497	350,000	400,000
11 SUBTOTAL	\$ 119,620,041	\$ 120,566,027	\$ 120,566,027	\$ 124,172,634	\$ 125,447,902	\$ 125,447,902	\$ 128,905,177	\$ 129,089,424	\$ 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	\$ 8,421,949	\$ 9,050,000	\$ 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	1,294,189	1,400,000	1,445,000
14 Utility Consumption Tax	193,297	190,000	190,000	188,267	190,000	190,000	159,118	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	1,602,596	1,602,596	1,355,000
16 License Fee	1,870,836	1,790,000	1,790,000	1,911,876	1,825,000	1,825,000	1,940,998	1,940,998	1,850,000
17 Bank Stock Tax	156,150	130,000	130,000	135,027	150,000	150,000	145,363	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	1,699,060	1,699,060	1,500,000
19 Recording Tax & Fees (Wills)	49,578	42,500	42,500	75,061	50,000	50,000	32,065	50,000	50,000
20 Transient Occupancy Tax	103,001	90,000	90,000	100,692	90,000	90,000	80,302	90,000	100,000
21 SUBTOTAL	\$ 14,680,690	\$ 14,497,500	\$ 14,497,500	\$ 15,249,809	\$ 14,800,000	\$ 14,800,000	\$ 15,375,640	\$ 16,172,654	\$ 15,280,000
PERMITS, FEES, AND LICENSES									
22 Dog Tags	\$ 38,782	\$ 35,000	\$ 35,000	\$ 38,666	\$ 35,000	\$ 35,000	\$ 47,244	\$ 47,244	\$ 38,000
23 Land Use Fees	9,657	11,250	11,250	7,934	11,135	11,135	7,364	7,364	11,135
24 Transfer Fees	2,005	2,500	2,500	2,257	2,600	2,600	2,404	2,404	2,600
25 Solicitor Permits	-	-	-	35	-	-	-	-	-
26 Concealed Weapon Permits	9,463	10,000	10,000	13,237	10,000	10,000	12,062	12,062	10,000
27 Va Police Background Check	24,552	20,000	20,000	34,344	20,000	20,000	31,296	31,296	20,000
28 State Primary Fees	5,207	10,500	10,500	-	10,500	10,500	353	353	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	1,460,304	1,460,304	1,464,000
31 SUBTOTAL	\$ 1,532,066	\$ 1,510,679	\$ 1,510,679	\$ 1,569,769	\$ 1,510,235	\$ 1,510,235	\$ 1,561,027	\$ 1,561,027	\$ 1,556,235

Fauquier County General Fund Revenue FY 2016 and 2017 Budget versus Actual as of August 28, 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									
Local Fines	\$ 443,386	\$ 450,000	\$ 450,000	\$ 383,862	\$ 450,000	\$ 450,000	\$ 387,479	\$ 387,479	\$ 425,000
Court Judgment Proceeds	988	800	800	435	-	-	2,648	2,648	-
Zoning Violation Fines	404	500	500	-	500	500	-	-	500
Clean-Up Costs/Landowner Properties	664	-	-	1,225	-	-	1,251	1,251	-
Interest on Local Fines	19,990	6,000	6,000	8,728	7,000	7,000	10,418	10,418	7,000
SUBTOTAL	\$ 465,432	\$ 457,300	\$ 457,300	\$ 394,250	\$ 457,500	\$ 457,500	\$ 401,796	\$ 401,796	\$ 432,500
USE OF MONEY AND PROPERTY									
Interest Income - General Fund	\$ 69,746	\$ 125,000	\$ 125,000	\$ 143,623	\$ 75,000	\$ 75,000	\$ 230,938	\$ 210,000	\$ 100,000
Gain (Loss) on Investments	-	-	-	-	-	-	-	-	-
Sales of Equipment/Vehicles	-	-	-	-	-	-	-	-	-
Rental of County Property	45,510	43,760	43,760	45,937	102,932	102,932	67,420	67,420	109,932
Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	25,700	25,700	25,700
Rental of Armory	3,900	16,000	16,000	-	5,000	5,000	-	-	-
Rental Hospital Hill Property	127,919	135,689	135,689	125,640	125,640	125,640	133,194	133,194	125,640
SUBTOTAL	\$ 272,775	\$ 346,149	\$ 346,149	\$ 340,900	\$ 334,272	\$ 334,272	\$ 457,252	\$ 436,314	\$ 361,272
CHARGES FOR SERVICES									
Excess Fees (Clerk of C. Court)	\$ 72,315	\$ 80,000	\$ 80,000	\$ 87,319	\$ 80,000	\$ 80,000	\$ 86,743	\$ 86,743	\$ 80,000
Remote Access Clerk Fee	3,242	10,000	10,000	-	10,000	10,000	4,455	4,455	-
Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
Law Library Fees	9,411	11,750	11,750	9,370	11,000	11,000	9,496	9,496	10,000
Local Cost	27,848	40,000	40,000	32,297	30,000	30,000	25,109	25,948	30,000
Detention Fee	2,562	4,500	4,500	2,242	3,500	3,500	1,894	1,894	3,500
Inmate Processing Fee	10,577	10,000	10,000	9,063	11,000	11,000	9,058	9,058	11,000
Commonwealth's Attorney Fee	6,674	6,000	6,000	5,934	7,000	7,000	6,851	6,851	7,000
County Attorney Fees	31,886	8,000	11,887	69,142	15,000	15,000	26,986	26,986	15,000
Correction & Detention Charge	55,105	53,000	53,000	56,875	55,000	55,000	40,369	40,369	55,000
Street Signs	2,731	995	995	1,463	2,000	2,000	2,747	2,747	2,000
Police Reports/Fingerprinting Fee	7,171	9,000	9,000	8,900	8,000	8,000	10,112	10,112	8,500
Fire Marshal Fees	-	109,275	109,275	-	-	-	-	-	-
Inmate DNA	1,634	900	900	917	900	900	1,047	1,047	900
Courtroom Security	142,371	165,000	165,000	136,112	165,000	165,000	145,322	145,322	145,000
Parks & Recreation	523,261	488,680	488,680	544,009	490,480	490,480	527,394	527,394	500,491
Library Fees	74,973	77,000	77,000	76,513	75,500	75,500	76,861	76,861	76,000
Sales of GIS Maps	11,638	8,000	8,000	8,385	10,000	10,000	7,056	7,056	5,000
Sale of Computer Lists & Files	-	-	-	5	-	-	-	-	-
SUBTOTAL	\$ 987,141	\$ 1,085,842	\$ 1,089,729	\$ 1,052,288	\$ 978,122	\$ 978,122	\$ 985,242	\$ 986,081	\$ 953,133

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of August 28, 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	-	634	634	634	-
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	500	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	56,236	56,236	60,000
72 Lien Fees - Treasurer	41,417	41,100	41,100	46,669	45,000	45,000	42,067	42,067	45,990
73 Lien Fees - County Attorney	5,799	2,000	2,000	3,506	3,500	3,500	3,405	3,405	3,500
74 Commonwealth's Attorney Collection Fees	150,860	117,000	117,000	154,298	165,000	165,000	134,704	134,704	155,000
75 Circuit Court Collection Fees	1,219	1,000	1,000	1,028	1,000	1,000	1,369	1,369	1,000
76 General District Court Collection Fees	3,263	3,500	3,500	3,330	3,500	3,500	3,781	3,781	3,500
77 J&DR Court Collection Fees	169	250	250	215	250	250	304	304	250
78 HR Background Check	24,077	25,000	25,000	19,001	25,000	25,000	20,414	20,414	25,000
79 Wellness Dollars	-	25,000	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	33,914	33,914	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	-	20,977	23,937	23,937	-
84 Miscellaneous	83,558	80,145	98,119	98,569	86,836	87,723	151,834	151,834	88,981
85 SUBTOTAL	\$ 482,694	\$ 400,176	\$ 459,712	\$ 495,553	\$ 441,767	\$ 557,421	\$ 605,474	\$ 605,474	\$ 433,102
RECOVERED COSTS									
86 Canteen Medical Reimbursements	\$ 6,862	\$ 6,500	\$ 6,500	\$ 5,194	\$ 6,500	\$ 6,500	\$ 5,774	\$ 5,774	\$ 6,500
87 Process & Service Fees	1,903	-	-	1,333	-	-	1,518	1,518	-
88 Home Incarceration Fees	26,172	22,000	22,000	24,786	22,000	22,000	11,934	11,934	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	67,728	67,728	65,000
91 CSA Refund	80,864	10,000	10,000	24,869	10,000	10,000	13,506	13,506	10,000
92 Warrenton Comm Ctr Recovered Costs	17,810	19,000	19,000	17,825	19,000	19,000	20,676	20,676	19,000
93 Radio Reimb - Culpeper/Rappahannock	27,228	25,862	25,862	30,187	27,362	27,362	29,456	28,847	13,681
94 Miscellaneous	103,206	2,000	59,316	62,963	2,000	44,094	52,241	52,241	2,000
95 SUBTOTAL	\$ 340,749	\$ 160,862	\$ 218,178	\$ 236,451	\$ 162,362	\$ 204,456	\$ 213,333	\$ 212,724	\$ 148,681
96 TOTAL LOCAL REVENUE	\$ 138,381,588	\$ 139,024,535	\$ 139,145,274	\$ 143,511,654	\$ 144,132,160	\$ 144,289,908	\$ 148,504,941	\$ 149,465,494	\$ 149,397,983

Fauquier County General Fund Revenue

FY 2016 and 2017 Budget versus Actual as of August 28, 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	26,071	26,071	25,000
99 Rental Car Tax	6,763	10,000	10,000	9,504	10,000	10,000	7,640	7,640	10,000
100 Commonwealth PPTRA	13,657,599	13,657,510	13,657,510	13,657,643	13,657,510	13,657,510	13,658,011	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	2,510,660	2,800,000	2,800,000
102 VA Racing Pari-mutuel Wagering Tax	810	-	-	840	-	-	290	290	-
103 SUBTOTAL	\$ 16,672,914	\$ 16,680,510	\$ 16,680,510	\$ 16,583,356	\$ 16,581,010	\$ 16,581,010	\$ 16,299,730	\$ 16,588,569	\$ 16,581,010
CATEGORICAL AID									
SHARED EXPENSES									
104 Commonwealth's Attorney	\$ 487,309	\$ 489,502	\$ 489,502	\$ 494,366	\$ 495,818	\$ 495,818	\$ 492,596	\$ 492,596	\$ 507,289
105 Sheriff	3,530,618	3,590,980	3,590,980	3,594,601	3,622,615	3,622,615	3,549,737	3,549,737	3,643,103
106 Commissioner of Revenue	177,931	181,315	181,315	179,393	186,557	186,557	180,828	180,828	185,256
107 Treasurer	147,483	150,344	150,344	150,339	151,682	151,682	149,642	149,642	153,251
108 Registrar	46,007	64,111	64,111	76,662	64,111	64,111	46,977	46,977	64,111
109 Clerk of Court	468,117	469,924	469,924	464,908	474,100	474,100	485,892	485,892	471,477
110 Adult Confinement - Detention	208,408	225,000	225,000	177,492	225,000	225,000	159,964	159,964	200,000
111 SUBTOTAL	\$ 5,065,873	\$ 5,171,176	\$ 5,183,727	\$ 5,137,761	\$ 5,219,883	\$ 5,219,883	\$ 5,065,636	\$ 5,065,636	\$ 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	\$ 1,477,620	\$ 1,477,620	\$ 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	2,037,978	2,396,033	2,717,730
114 Welfare to Work	3,636	-	-	3,762	-	-	603	603	-
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	131,342	132,772	-
118 DCJS VOCA Grant	-	-	-	-	-	66,167	48,351	51,518	-
119 SUBTOTAL	\$ 4,058,061	\$ 4,027,606	\$ 4,997,357	\$ 4,182,432	\$ 4,228,072	\$ 4,506,745	\$ 3,695,894	\$ 4,058,546	\$ 4,175,605

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of August 28, 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	\$ 435,408	\$ 435,408	\$ 450,000
121 Jury Duty Reimbursement	24,592	30,000	30,000	25,891	25,000	25,000	21,427	21,427	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	14,733	14,733	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	121,745	121,745	119,716
128 Armory	12,156	24,350	24,350	16,032	17,751	17,751	24,950	24,950	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	45,499	45,499	15,000
134 SUBTOTAL	\$ 1,408,933	\$ 1,346,449	\$ 1,414,489	\$ 1,309,647	\$ 1,337,079	\$ 1,609,922	\$ 1,630,709	\$ 1,630,709	\$ 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	\$ 26,691,969	\$ 27,343,460	\$ 27,325,608
FEDERAL REVENUE									
NON-CATEGORICAL AID									
137 Payments in Lieu of Taxes	\$ 2,409	\$ -	\$ -	\$ 2,867	\$ -	\$ -	\$ 2,721	\$ 2,721	\$ -
138 SUBTOTAL	2,409	-	-	2,867	-	-	2,721	2,721	-
CATEGORICAL AID									
139 Welfare Administration	\$ 2,585,853	\$ 1,952,585	\$ 2,409,786	\$ 3,003,850	\$ 2,316,580	\$ 2,666,819	\$ 2,910,175	\$ 2,910,175	\$ 2,242,031
140 Public Safety	186,946	154,806	216,654	163,424	17,725	99,964	204,055	204,055	17,725
141 DCJS Restorative Pathways	-	-	-	-	-	27,267	27,267	27,267	-
142 Agriculture Development	10,944	-	36,388	15,130	-	29,776	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 SUBTOTAL	\$ 2,788,489	\$ 2,107,391	\$ 2,668,578	\$ 3,188,154	\$ 2,334,305	\$ 5,123,826	\$ 5,461,390	\$ 5,465,445	\$ 2,259,756
147 TOTAL FEDERAL REVENUE	\$ 2,790,898	\$ 2,107,391	\$ 2,668,578	\$ 3,191,021	\$ 2,334,305	\$ 5,123,826	\$ 5,464,111	\$ 5,468,166	\$ 2,259,756
148 NON-DEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fauquier County General Fund Revenue
FY 2016 and 2017 Budget versus Actual as of August 28, 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	\$ 179,716,056	\$ 181,472,033	\$ 184,661,882	\$ 181,960,871
165 PRIOR YEAR'S FUND BALANCE	-	1,300,000	5,612,913	-	1,327,321	6,905,759	-	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	\$ 186,621,815	\$ 181,472,033	\$ 191,559,740	\$ 183,054,098

Finance Committee Budget Action Report August 28, 2017

Budget Actions Summary – FY 2018		
<u>Supplemental Appropriations</u>	General Fund	\$1,369,911
<u>Transfers</u>	County Capital Reserve	\$55,000
	Contingency Reserve	\$1,000

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
Consent Agenda					
FY 2018					
Department of Fire, Rescue and Emergency Management (DFREM)	Staffing for Adequate Fire and Emergency Response (SAFER) Grant	\$1,353,119	Federal Revenue and General Fund Balance	DFREM	Accepts and appropriates \$819,009 in Federal funding and \$534,110 from the General Fund Balance in support of year one of the SAFER Grant program. This grant will partially fund 15 new FTEs per year for three years. The County funded portion in year one includes \$273,003 in matching funds and \$261,107 in unallowable costs, as presented at the February 2017 work session. These amounts have been prorated for FY18, with the total over the three year period of performance of \$2,589,573 in Federal funding and \$2,470,277 in County funding.
Department of Fire, Rescue and Emergency Management (DFREM)	DFREM EMS 1 Building Renovations	\$55,000	County Capital Reserve	DFREM	Transfers \$55,000 from the County Capital Reserve to DFREM for renovations to the EMS 1 building for the restroom/shower facilities utilized by DFREM trainees. Additionally, renovations to the building will be funded with grant and VFRA funding.
Department of Fire, Rescue and Emergency Management (DFREM)	DFREM Conversion of Four Fire & Rescue Technician II's to Lieutenants	\$16,792	General Fund Balance	DFREM	Appropriates \$16,792 from the General Fund Balance to fund the conversion of (4) Fire & Rescue Technician II positions, grade 28, to Lieutenant positions, grade 30. Request to be reviewed by Personnel Committee at their meeting on September 7, 2017.
County Administration	Donation to John Marshall Commemoration Event	\$1,000	Contingency Reserve	The John Marshall Committee	Transfers a one-time contribution of \$1,000 from Contingency Reserve to The John Marshall Committee in order to contribute to the cost of the materials, including banners and bunting, for the John Marshall Birthday Commemoration.

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 - Conv Sites	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 even	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	
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	General Services	Appropriate funds from GS equipment sale to offset costs of van outfitting	4/13/2017	8,630	N	
62	F&R Levy Fund	Appropriate insurance recovery funds for damaged equipment	4/24/2017	12,424	N	
63	Airport Fund	Appropriate funds in order to complete fuel purchases for remainder of FY17	5/1/2017	16,042	N	
64	F&R Levy Fund	Appropriate insurance recovery funds for damaged equipment	5/1/2017	1,910	N	
65	General Services	Appropriate insurance recovery funds for total loss of 2010 Ford F350, VIN#6611	5/22/2017	2,500	N	
66	Env Svcs - Conv Sites	Appropriate insurance recovery funds for fence repair	5/31/2017	38	N	
67	Sheriff's Office	Appropriate DMV grant funds and "in kind" 50% match	6/13/2017	29,513	Y	Local match from existing department budget
68	Sheriff's Office	Appropriate insurance recovery funds for 2017 Ford Explorer, VIN#7212	6/1/2017	463	N	
69	Airport Fund	Appropriate DOAV Maintenance Grant funding	6/14/2017	462	Y	Local match from existing department budget
70	Parks & Rec	Appropriate insurance recovery funds for 2015 Ford F150 XL, VIN# 9079	6/19/2017	790	N	
71	Sheriff's Office	Appropriate Tow Board revenue funds for purchase of Tow Board stickers	6/19/2017	200	N	
72	Parks & Rec	Appropriate insurance recovery funds for 2015 Ford F150 XL, VIN# 9079	8/21/2017	566	N	
73	Clerk of Circuit Court	Appropriate Library of Virginia deed preservation grant funds	8/21/2017	2,675	N	
74	Sheriff's Office	Appropriate special events overtime reimbursement	8/21/2017	6,833	N	
75	Sheriff's Office	Appropriate DMV grant funds and "in kind" 50% match	8/21/2017	9,149	Y	Local match from existing department budget
76	Sheriff's Office	Appropriate Bulletproof Vest Partnership Grant reimbursement	8/21/2017	3,336	Y	Local match from existing department budget
77	Sheriff's Office	Appropriate ICE Homeland Security Grant reimbursement	8/21/2017	4,999	N	

New review item(s) highlighted above

Closed Meeting

Motion to go into closed meeting for procurement

Pursuant to *Code of Virginia* Section 2.2-3711.A.(6), I move to go into a closed meeting for the purpose of discussing the investment of public funds where competition or bargaining is involved and the financial interest of the County would be adversely affected specifically relating to the procurement of medical services for a County health cottage.

Moved - Granger
Second - McDaniel } In favor - 2 opposed - 0

Motion to come out of closed meeting

The Fauquier County Finance Committee, having adjourned into a closed meeting this day for the purposes stated in the resolution authorizing such meeting, does hereby certify that to the best of each member's knowledge

1. only public business matters lawfully exempted from open meeting requirements under the Virginia Freedom of Information Act, and
2. only such public business matters as were identified in the motion by which the closed meeting was convened, were heard, discussed or considered in the closed meeting.

This certification shall be recorded in the minutes of the Finance Committee on motion of _____, seconded by _____.

AYES:

NAYS:

ABSTENTION:

ABSENT: