



**TO:** Distribution List  
**FROM:** Paul McCulla, County Administrator  
**DATE:** December 5, 2017  
**RE:** Minutes of the November 27, 2017 Finance Committee Meeting

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

The Finance Committee met on November 27, 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. October delinquent balances were \$2,031,279 for Personal Property and \$2,135,511 for Real Estate.

**Health Insurance Fund Report:** The September 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. Expenditure Report – The expenditure report was presented to the Committee for their consideration.
3. Budget Action Report – Items were approved as presented.
4. Contingency Reserve Update – Items were approved presented.
5. Grant Items – No new items were presented.

### Action Items

### Discussion Items

1. The December meeting was cancelled.



# COUNTY OF FAUQUIER

## OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

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### MEMORANDUM

DATE: 11/2/2017  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR OCTOBER 2017

Listed below is a summary of the delinquent taxes collected for October 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 \$(139,934).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	OCT 2017	SEP 2017	OCT 2016
REAL ESTATE	20,157	54,360	35,267
PERSONAL PROPERTY	69,210	45,191	-17,252
BUSINESS LICENSE	0	0	1,074
PENALTY/INTEREST	22,759	28,947	17,953
<b>MONTHLY TOTAL</b>	<b>112,125</b>	<b>128,499</b>	<b>37,042</b>

#### COLLECTION OF CURRENT DELINQUENTS

	OCT 2017	SEP 2017	OCT 2016
REAL ESTATE	99,555	148,529	86,589
PERSONAL PROPERTY	1,095,619	0	1,133,041
BUSINESS LICENSE	4,091	4,989	6,194
PENALTY/INTEREST	123,162	20,268	125,124
<b>MONTHLY TOTAL</b>	<b>1,322,426</b>	<b>173,785</b>	<b>1,350,949</b>

#### REMAINING DELINQUENT BALANCES

	OCT 2017	OCT 2016
PERSONAL PROPERTY	2,031,279	2,126,977
REAL ESTATE	2,135,511	2,052,765
	<b>\$4,166,790</b>	<b>\$4,179,742</b>



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

Report Data as of September 2017

**FY 2018 Budget Update:**

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$7,402,713 compared with \$7,633,920 at the same time last year. This represents a decrease of 3.0% from the prior year.

September medical claims were \$1,178,724 and prescription claims were \$434,940 for an actual total claims paid of \$1,613,663. We have received \$161,310 in prescription drug rebates for the plan year. We have not yet received any stop loss credits.

In comparison to the FY 2018 budget, expenses are running at approximately 95.2%% of budget for the first quarter of the fiscal year. When adjusted for revenue trends and the Fund's overall performance, the fund is running at approximately 91.4% of budget. The Fund began FY 2018 with a reserve balance of \$7,022,559.

# Fauquier County General Fund Revenue FY 2017 and FY 2018 Budget versus Actual as of November 27, 2017

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>GENERAL PROPERTY TAXES</b>								
1 Real Estate Tax	\$ 95,652,706	\$ 96,602,596	\$ 96,602,596	\$ 98,044,974	\$ 98,953,919	\$ 98,953,919	\$ 11,447,919	\$ 98,953,919
2 Public Service	6,314,566	6,069,681	6,069,681	6,430,055	6,069,681	6,069,681	212,113	6,069,681
3 Personal Property Tax	19,694,591	20,202,165	20,202,165	22,301,933	22,866,000	22,866,000	20,125,256	23,230,000
4 Rollback Taxes	203,042	30,000	30,000	192,544	30,000	30,000	690	30,000
5 Bethel Academy	57,992	58,460	58,460	58,265	58,460	58,460	5,441	58,460
6 Delinq Real Estate Tax	763,350	1,000,000	1,000,000	698,992	775,000	775,000	101,269	775,000
7 Delinq Public Service	7,353	20,000	20,000	1	20,000	20,000	-	20,000
8 Delinq Personal Property Tax	340,525	245,000	245,000	399,367	245,000	245,000	117,858	245,000
9 Penalties - All Property	814,453	800,000	800,000	919,676	815,000	815,000	206,935	815,000
10 Interest - All	324,056	420,000	420,000	348,484	400,000	400,000	56,993	400,000
11 <b>SUBTOTAL</b>	<b>\$ 124,172,634</b>	<b>\$ 125,447,902</b>	<b>\$ 125,447,902</b>	<b>\$ 129,394,291</b>	<b>\$ 130,233,060</b>	<b>\$ 130,233,060</b>	<b>\$ 32,274,474</b>	<b>\$ 130,597,060</b>
<b>OTHER LOCAL TAXES</b>								
12 Sales Tax (Local)	\$ 8,305,286	\$ 8,240,000	\$ 8,240,000	\$ 9,241,227	\$ 8,640,000	\$ 8,640,000	\$ 2,417,042	\$ 9,060,000
13 Utility Tax (Local)	1,443,594	1,400,000	1,400,000	1,433,552	1,445,000	1,445,000	323,737	1,445,000
14 Utility Consumption Tax	188,267	190,000	190,000	175,398	190,000	190,000	43,580	190,000
15 BPOL Tax	1,444,902	1,355,000	1,355,000	1,632,643	1,355,000	1,355,000	12,464	1,355,000
16 License Fee	1,911,876	1,825,000	1,825,000	1,957,392	1,850,000	1,850,000	1,420,299	1,850,000
17 Bank Stock Tax	135,027	150,000	150,000	145,363	150,000	150,000	-	150,000
18 Recording Tax & Fees (Deeds)	1,645,104	1,500,000	1,500,000	1,699,060	1,500,000	1,500,000	612,628	1,500,000
19 Recording Tax & Fees (Wills)	75,061	50,000	50,000	32,065	50,000	50,000	8,965	50,000
20 Transient Occupancy Tax	100,692	90,000	90,000	114,841	100,000	100,000	29,511	100,000
21 <b>SUBTOTAL</b>	<b>\$ 15,249,809</b>	<b>\$ 14,800,000</b>	<b>\$ 14,800,000</b>	<b>\$ 16,431,541</b>	<b>\$ 15,280,000</b>	<b>\$ 15,280,000</b>	<b>\$ 4,868,226</b>	<b>\$ 15,700,000</b>
<b>PERMITS, FEES, AND LICENSES</b>								
22 Dog Tags	\$ 38,666	\$ 35,000	\$ 35,000	\$ 47,244	\$ 38,000	\$ 38,000	\$ 12,293	\$ 38,000
23 Land Use Fees	7,934	11,135	11,135	7,364	11,135	11,135	8,497	11,135
24 Transfer Fees	2,257	2,600	2,600	2,404	2,600	2,600	841	2,600
25 Solicitor Permits	35	-	-	-	-	-	-	-
26 Concealed Weapon Permits	13,237	10,000	10,000	12,062	10,000	10,000	4,042	10,000
27 Va Police Background Check	34,344	20,000	20,000	31,296	20,000	20,000	10,488	20,000
28 State Primary Fees	-	10,500	10,500	353	10,500	10,500	-	10,500
29 Community Development Fees	1,473,296	1,421,000	1,421,000	1,460,304	1,464,000	1,472,000	502,105	1,472,000
30 <b>SUBTOTAL</b>	<b>\$ 1,569,769</b>	<b>\$ 1,510,235</b>	<b>\$ 1,510,235</b>	<b>\$ 1,561,027</b>	<b>\$ 1,556,235</b>	<b>\$ 1,564,235</b>	<b>\$ 538,266</b>	<b>\$ 1,564,235</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of November 27, 2017**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>FINES AND FORFEITURES</b>								
31 Local Fines	\$ 383,862	\$ 450,000	\$ 450,000	\$ 387,479	\$ 425,000	\$ 425,000	\$ 210,036	\$ 390,000
32 Court Judgment Proceeds	435	-	-	2,648	-	-	562	562
33 Zoning Violation Fines	-	500	500	-	-	500	-	-
34 Clean-Up Costs/Landowner Properties	1,225	-	-	1,251	-	-	500	500
35 Interest on Local Fines	8,728	7,000	7,000	10,418	7,000	7,000	2,655	7,000
36 <b>SUBTOTAL</b>	<b>\$ 394,250</b>	<b>\$ 457,500</b>	<b>\$ 457,500</b>	<b>\$ 401,796</b>	<b>\$ 432,500</b>	<b>\$ 432,500</b>	<b>\$ 213,753</b>	<b>\$ 398,062</b>
<b>USE OF MONEY AND PROPERTY</b>								
37 Interest Income - General Fund	\$ 143,623	\$ 75,000	\$ 75,000	\$ 231,604	\$ 100,000	\$ 100,000	\$ 115,529	\$ 150,000
38 Rental of County Property	45,937	102,932	102,932	67,420	109,932	109,932	40,869	109,932
39 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	8,566	25,700
40 Rental of Armory	-	5,000	5,000	-	-	-	-	-
41 Rental Hospital Hill Property	125,640	125,640	125,640	133,194	125,640	125,640	53,316	125,640
42 <b>SUBTOTAL</b>	<b>\$ 340,900</b>	<b>\$ 334,272</b>	<b>\$ 334,272</b>	<b>\$ 457,918</b>	<b>\$ 361,272</b>	<b>\$ 361,272</b>	<b>\$ 218,280</b>	<b>\$ 411,272</b>
<b>CHARGES FOR SERVICES</b>								
43 Excess Fees (Clerk of C. Court)	\$ 87,319	\$ 80,000	\$ 80,000	\$ 86,743	\$ 80,000	\$ 80,000	\$ 28,160	\$ 80,000
44 Remote Access Clerk Fee	-	10,000	10,000	4,455	-	-	-	-
45 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
46 Law Library Fees	9,370	11,000	11,000	9,496	10,000	10,000	4,026	10,000
47 Local Cost	32,297	30,000	30,000	25,109	30,000	30,000	3,336	30,000
48 Detention Fee	2,242	3,500	3,500	1,894	3,500	3,500	706	3,500
49 Inmate Processing Fee	9,063	11,000	11,000	9,058	11,000	11,000	3,648	11,000
50 Commonwealth's Attorney Fee	5,934	7,000	7,000	6,851	7,000	7,000	2,437	7,000
51 County Attorney Fees	69,142	15,000	15,000	26,986	15,000	15,000	578	15,000
52 Correction & Detention Charge	56,875	55,000	55,000	40,369	55,000	55,000	14,416	55,000
53 Street Signs	1,463	2,000	2,000	2,747	2,000	2,000	1,493	2,000
54 Police Reports/Fingerprinting Fee	8,900	8,000	8,000	10,112	8,500	8,500	5,295	8,500
55 Inmate DNA	917	900	900	1,047	900	900	336	900
56 Courtroom Security	136,112	165,000	165,000	145,322	145,000	145,000	79,002	145,000
57 Parks & Recreation	544,009	490,480	490,480	526,813	500,491	500,491	236,647	500,491
58 Library Fees	76,513	75,500	75,500	76,861	76,000	76,000	28,641	76,000
59 Sales of GIS Maps	8,385	10,000	10,000	7,056	5,000	5,000	1,511	5,000
60 Sale of Computer Lists & Files	5	-	-	-	-	-	-	-
61 <b>SUBTOTAL</b>	<b>\$ 1,052,288</b>	<b>\$ 978,122</b>	<b>\$ 978,122</b>	<b>\$ 984,661</b>	<b>\$ 953,133</b>	<b>\$ 953,133</b>	<b>\$ 413,974</b>	<b>\$ 953,133</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of November 27, 2017**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>MISCELLANEOUS</b>								
62 Path Foundation Grants	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ 21,800	\$ 21,800	\$ 21,800
63 Parks & Recreation Donations	618	-	634	634	-	-	-	-
64 Economic Development Program Donations	15,045	-	8,790	8,790	-	-	8,000	8,000
65 Farm Tour Donations	500	1,000	1,000	500	1,000	1,000	500	1,000
66 DSS Program Donations	-	-	-	1,443	-	5,913	5,913	5,913
67 Admin Fees - Debt Set-Off	57,075	65,000	65,000	56,236	60,000	60,000	2,893	60,000
68 Lien Fees - Treasurer	46,669	45,000	45,000	42,067	45,990	45,990	16,375	45,990
69 Lien Fees - County Attorney	3,506	3,500	3,500	3,405	3,500	3,500	812	1,000
70 Commonwealth's Attorney Collection Fees	154,298	165,000	165,000	92,808	155,000	155,000	60,424	155,000
71 Circuit Court Collection Fees	1,028	1,000	1,000	1,369	1,000	1,000	353	1,000
72 General District Court Collection Fees	3,330	3,500	3,500	3,781	3,500	3,500	1,017	3,500
73 J&DR Court Collection Fees	215	250	250	304	250	250	178	250
74 HR Background Check	19,001	25,000	25,000	20,414	25,000	25,000	7,262	25,000
75 Wellness Dollars	25,000	25,000	25,000	25,000	25,000	25,000	-	25,000
76 HR Misc. Revenues	32,844	15,681	15,681	33,914	15,681	15,681	9,100	15,681
77 Town Election Reimb/Registrar	3,084	-	-	8,585	3,200	3,200	-	3,200
78 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000
79 Insurance Recoveries	29,771	-	21,543	23,937	-	7,498	9,999	9,999
80 Miscellaneous	98,569	86,836	94,556	151,834	88,981	94,321	81,328	94,321
81 <b>SUBTOTAL</b>	<b>\$ 495,553</b>	<b>\$ 441,767</b>	<b>\$ 564,820</b>	<b>\$ 565,021</b>	<b>\$ 433,102</b>	<b>\$ 473,653</b>	<b>\$ 225,954</b>	<b>\$ 481,654</b>
<b>RECOVERED COSTS</b>								
82 Canteen Medical Reimbursements	\$ 5,194	\$ 6,500	\$ 6,500	\$ 5,774	\$ 6,500	\$ 6,500	\$ 2,115	\$ 6,500
83 Process & Service Fees	1,333	-	-	1,518	-	-	498	1,000
84 Home Incarceration Fees	24,786	22,000	22,000	11,934	22,000	22,000	8,865	22,000
85 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	5,500	10,500
86 Work Release	58,794	65,000	65,000	67,728	65,000	65,000	32,817	65,000
87 CSA Refund	24,869	10,000	10,000	13,506	10,000	10,000	5,921	10,000
88 Warrenton Comm Ctr Recovered Costs	17,825	19,000	19,000	20,676	19,000	19,000	4,056	19,000
89 Radio Reimb - Culpeper/Rappahannock	30,187	27,362	27,362	29,456	13,681	13,681	11,850	13,681
90 Miscellaneous	62,963	2,000	44,094	54,260	2,000	30,776	34,030	34,030
91 <b>SUBTOTAL</b>	<b>\$ 236,451</b>	<b>\$ 162,362</b>	<b>\$ 204,456</b>	<b>\$ 215,352</b>	<b>\$ 148,681</b>	<b>\$ 177,457</b>	<b>\$ 105,652</b>	<b>\$ 181,711</b>
92 <b>TOTAL LOCAL REVENUE</b>	<b>\$ 143,511,654</b>	<b>\$ 144,132,160</b>	<b>\$ 144,297,307</b>	<b>\$ 150,011,607</b>	<b>\$ 149,397,983</b>	<b>\$ 149,475,310</b>	<b>\$ 38,858,579</b>	<b>\$ 150,287,127</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of November 27, 2017**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>STATE REVENUE</b>								
<b>NON-CATEGORICAL AID</b>								
93 Rolling Stock Tax	\$ 88,562	\$ 88,500	\$ 88,500	\$ 97,058	\$ 88,500	\$ 88,500	\$ 84,808	\$ 88,500
94 Mobile Home Titling Tax	25,554	25,000	25,000	26,071	25,000	25,000	5,910	25,000
95 Rental Car Tax	9,504	10,000	10,000	7,640	10,000	10,000	5,561	10,000
96 Commonwealth PPTRA	13,657,643	13,657,510	13,657,510	13,658,011	13,657,510	13,657,510	10,926,654	13,657,510
97 Communications Tax	2,801,253	2,800,000	2,800,000	2,732,399	2,800,000	2,800,000	662,673	2,700,000
98 VA Racing Pari-mutuel Wagering Tax	840	-	-	290	-	-	296	296
99 <b>SUBTOTAL</b>	<b>\$ 16,583,356</b>	<b>\$ 16,581,010</b>	<b>\$ 16,581,010</b>	<b>\$ 16,521,469</b>	<b>\$ 16,581,010</b>	<b>\$ 16,581,010</b>	<b>\$ 11,685,902</b>	<b>\$ 16,481,306</b>
<b>CATEGORICAL AID</b>								
<b>SHARED EXPENSES</b>								
100 Commonwealth's Attorney	\$ 494,366	\$ 495,818	\$ 495,818	\$ 492,596	\$ 507,289	\$ 507,289	\$ 126,791	\$ 507,289
101 Sheriff	3,594,601	3,622,615	3,622,615	3,549,737	3,643,103	3,643,103	865,215	3,643,103
102 Commissioner of Revenue	179,393	186,557	186,557	180,828	185,256	185,256	45,099	185,256
103 Treasurer	150,339	151,682	151,682	149,642	153,251	153,251	37,378	153,251
104 Registrar	76,662	64,111	64,111	46,977	64,111	64,111	-	64,111
105 Clerk of Court	464,908	474,100	474,100	485,892	471,477	471,477	113,313	471,477
106 Adult Confinement - Detention	177,492	225,000	225,000	159,964	200,000	200,000	46,881	200,000
107 <b>SUBTOTAL</b>	<b>\$ 5,137,761</b>	<b>\$ 5,219,883</b>	<b>\$ 5,219,883</b>	<b>\$ 5,065,636</b>	<b>\$ 5,224,487</b>	<b>\$ 5,224,487</b>	<b>\$ 1,234,677</b>	<b>\$ 5,224,487</b>
<b>WELFARE</b>								
108 Social Services	\$ 1,467,962	\$ 1,510,342	\$ 1,590,076	\$ 1,477,620	\$ 1,457,875	\$ 1,465,080	\$ 511,994	\$ 1,465,080
109 Children's Services Act	2,439,219	2,717,730	2,717,730	2,121,562	2,717,730	2,717,730	126,921	2,717,730
110 Welfare to Work	3,762	-	-	603	-	-	139	500
111 VHSP Grant	245,988	-	-	-	-	-	-	-
112 Domestic Violence Grant	25,501	-	132,772	35,604	-	132,772	25,944	132,772
113 DCJS VOCA Grant (State Portion)	-	-	66,167	48,351	-	17,669	-	39,700
114 <b>SUBTOTAL</b>	<b>\$ 4,182,432</b>	<b>\$ 4,228,072</b>	<b>\$ 4,506,745</b>	<b>\$ 3,683,740</b>	<b>\$ 4,175,605</b>	<b>\$ 4,333,251</b>	<b>\$ 664,998</b>	<b>\$ 4,355,782</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of November 27, 2017**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>OTHER CATEGORICAL AID</b>								
115 Recordation Tax	\$ 430,392	\$ 450,000	\$ 450,000	\$ 435,408	\$ 450,000	\$ 450,000	\$ 227,072	\$ 450,000
116 Jury Duty Reimbursement	25,891	25,000	25,000	21,427	25,000	25,000	22,720	25,000
117 Adult Court SVS - Pretrial	120,302	243,636	371,302	371,302	243,636	243,636	126,340	243,636
118 Comprehensive Community Corrections	135,030	261,810	389,476	395,737	268,071	268,071	132,440	268,071
119 Rescue Squad Assistance Grant	51,211	-	-	-	-	-	-	-
120 Prisoner Transportation	29,160	10,000	10,000	14,733	10,000	10,000	2,634	10,000
121 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	18,418	36,836
122 E-911 Wireless Program	118,705	116,550	116,550	121,745	119,716	119,716	51,717	119,716
123 Armory	16,032	17,751	17,751	19,768	17,751	17,751	5,181	17,751
124 Library Aid	153,496	153,496	153,496	158,072	153,496	153,496	78,632	153,496
125 Commission of the Arts	5,000	5,000	5,000	5,000	5,000	5,000	4,500	5,000
126 Virginia Tourism Corporation Grant	1,240	-	-	-	-	-	-	-
127 Miscellaneous	186,352	17,000	37,186	45,499	15,000	26,539	622	26,539
128 <b>SUBTOTAL</b>	<b>\$ 1,309,647</b>	<b>\$ 1,337,079</b>	<b>\$ 1,612,597</b>	<b>\$ 1,625,527</b>	<b>\$ 1,344,506</b>	<b>\$ 1,356,045</b>	<b>\$ 670,276</b>	<b>\$ 1,356,045</b>
129 Local Aid - Commonwealth Contract	-	-	-	-	-	-	-	-
130 <b>TOTAL STATE REVENUE</b>	<b>\$ 27,213,196</b>	<b>\$ 27,366,044</b>	<b>\$ 27,920,235</b>	<b>\$ 26,896,372</b>	<b>\$ 27,325,608</b>	<b>\$ 27,494,793</b>	<b>\$ 14,255,853</b>	<b>\$ 27,417,620</b>
<b>FEDERAL REVENUE</b>								
<b>NON-CATEGORICAL AID</b>								
131 Payments in Lieu of Taxes	\$ 2,867	-	-	2,721	-	-	-	-
132 <b>SUBTOTAL</b>	<b>\$ 2,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,721</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CATEGORICAL AID</b>								
133 Welfare Administration	\$ 3,003,850	\$ 2,316,580	\$ 2,666,819	\$ 3,116,274	\$ 2,242,031	\$ 2,246,423	\$ 859,643	\$ 2,246,423
134 DCJS VOCA Grant (Federal Portion)	-	-	-	-	-	211,735	-	211,735
135 Public Safety	163,424	17,725	117,448	99,413	17,725	31,356	28,271	31,356
136 SAFER Grant	-	-	-	-	-	819,009	-	819,009
137 DCJS Restorative Pathways	-	-	27,267	27,267	-	20,450	-	20,450
138 Agriculture Development	15,130	-	29,776	25,323	-	42,953	-	42,953
139 Community Development	-	-	2,300,000	2,300,000	-	-	-	-
140 Parks & Recreation	5,750	-	-	-	-	-	-	-
141 Miscellaneous	-	-	-	116,482	-	-	-	-
142 <b>SUBTOTAL</b>	<b>\$ 3,188,154</b>	<b>\$ 2,334,305</b>	<b>\$ 5,141,310</b>	<b>\$ 5,684,759</b>	<b>\$ 2,259,756</b>	<b>\$ 3,371,926</b>	<b>\$ 887,914</b>	<b>\$ 3,371,926</b>
143 <b>TOTAL FEDERAL REVENUE</b>	<b>\$ 3,191,021</b>	<b>\$ 2,334,305</b>	<b>\$ 5,141,310</b>	<b>\$ 5,687,480</b>	<b>\$ 2,259,756</b>	<b>\$ 3,371,926</b>	<b>\$ 887,914</b>	<b>\$ 3,371,926</b>
144 <b>NON-DEPARTMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of November 27, 2017**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>INTERGOVERNMENTAL</b>								
145 Fleet Maintenance Fund	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146 Conservation Easement Service District	6,659	-	-	-	-	-	-	-
147 Stormwater Management Fund	362,571	338,971	338,971	338,971	338,971	338,971	-	338,971
148 Fire and Rescue Levy Fund	222,054	811,012	811,012	811,012	1,318,724	1,318,724	1,318,724	1,318,724
149 Ambulance Revenue Fund	1,111,705	934,779	934,779	934,779	902,692	902,692	-	902,692
150 Affordable Housing Fund	201,632	-	-	-	-	-	-	-
151 County Asset Replacement	125,759	-	-	-	-	-	-	-
152 School Operating Fund (CSA)	248,445	300,000	300,000	-	300,000	300,000	-	300,000
153 Capital Improvement Fund	306,083	-	-	-	117,137	117,137	-	117,137
154 <b>SUBTOTAL</b>	<b>\$ 2,585,405</b>	<b>\$ 2,384,762</b>	<b>\$ 2,384,762</b>	<b>\$ 2,084,762</b>	<b>\$ 2,977,524</b>	<b>\$ 2,977,524</b>	<b>\$ 1,318,724</b>	<b>\$ 2,977,524</b>
155 <b>SUBTOTAL GENERAL FUND</b>	<b>\$ 176,501,276</b>	<b>\$ 176,217,271</b>	<b>\$ 179,743,614</b>	<b>\$ 184,680,221</b>	<b>\$ 181,960,871</b>	<b>\$ 183,319,553</b>	<b>\$ 55,321,070</b>	<b>\$ 184,054,197</b>
156 PRIOR YEAR'S FUND BALANCE	-	1,327,321	6,905,759	-	1,093,227	10,523,906	-	10,523,906
157 <b>TOTAL GENERAL FUND</b>	<b>\$ 176,501,276</b>	<b>\$ 177,544,592</b>	<b>\$ 186,649,373</b>	<b>\$ 184,680,221</b>	<b>\$ 183,054,098</b>	<b>\$ 193,843,459</b>	<b>\$ 55,321,070</b>	<b>\$ 194,578,103</b>

**Fauquier County General Fund Expenditures  
FY 2017 and 2018 Budget versus Actual as of October 31, 2017**

DESCRIPTION	ACTUAL YTD	ADOPTED	AMENDED	ACTUAL YTD	VARIANCE \$	VARIANCE %	CHANGE \$	CHANGE %	COMMENTS:
	FY17	FY18	FY18	FY18	TO BUDGET	TO BUDGET	TO PRIOR	TO PRIOR	Material <or> 5% of % YTD
<i>By Functional Area</i>									
General Government	\$ 4,693,360	\$ 14,463,745	\$ 15,232,315	\$ 5,240,916	\$ 163,478	3.22%	\$ 547,556	11.67%	A
Judicial Administration	1,243,823	3,998,909	3,983,184	1,313,290	(14,438)	-1.09%	69,467	5.58%	
Public Safety	8,617,805	28,167,104	29,486,881	9,573,145	(255,815)	-2.60%	955,340	11.09%	B
Public Works	2,412,970	7,879,642	7,897,605	2,520,578	(111,957)	-4.25%	107,608	4.46%	
Health & Welfare	3,326,154	11,676,568	11,818,906	3,446,390	(493,245.33)	-12.52%	120,236	3.61%	
Culture	2,029,638	6,354,463	6,467,084	2,125,544	(30,151)	-1.40%	95,906	4.73%	
Community Development	2,088,594	5,649,673	5,802,873	2,207,540	273,249	14.13%	118,946	5.70%	C
Non-Departmental	299,398	1,727,662	3,357,747	293,193	(826,056)	-73.80%	(6,205)	-2.07%	
Transfers	44,342,694	102,469,984	108,559,825	51,069,043	14,882,435	41.13%	6,726,349	15.17%	D
<b>Total General Fund</b>	<b>\$ 69,054,436</b>	<b>\$ 182,387,750</b>	<b>\$ 192,606,420</b>	<b>\$ 77,789,639</b>	<b>\$ 13,587,499</b>	<b>21.16%</b>	<b>\$ 8,735,203</b>	<b>12.65%</b>	
<i>By Expenditure Type</i>									
Personnel	\$ 16,303,652	\$ 52,395,334	\$ 53,501,157	\$ 17,621,354	\$ (212,365)	-1.19%	\$ 1,317,702	8.08%	
Operating	3,556,996	12,027,933	13,273,698	3,842,377	(582,189)	-13.16%	285,381	8.02%	
Capital	82,436	361,612	353,602	58,541	(59,326)	-50.33%	(23,895)	-28.99%	
Other Charges	4,768,658	14,195,225	14,393,633	5,198,324	400,446	8.35%	429,666	9.01%	
<u>Other Use of Funds</u>	<u>44,342,694</u>	<u>103,407,646</u>	<u>111,084,330</u>	<u>51,069,043</u>	<u>14,040,933</u>	<u>37.92%</u>	<u>6,726,349</u>	<u>15.17%</u>	
<b>Total General Fund</b>	<b>\$ 69,054,436</b>	<b>\$ 182,387,750</b>	<b>\$ 192,606,420</b>	<b>\$ 77,789,639</b>	<b>\$ 13,587,499</b>	<b>21.16%</b>	<b>\$ 8,735,203</b>	<b>12.65%</b>	

**Variance Analysis to Prior Year for % Change of 5% or More and Greater than \$100,000**

A: General Government - An 11.7% increase in expenditures compared to the same period of the prior fiscal year due to timing of reassessment contract payments.

B: Public Safety - An 11% increase in expenditures compared to the same period of the prior fiscal year due to increases in personnel expenditures in DFREM and the Sheriff's Office due to additional positions as approved in the FY 2017 and FY 2018 budgets.

C: Community Development - A 5.7% increase in expenditures compared to the same period of the prior fiscal year due to timing of contributory agency payments.

D: Transfers - A 15% increase in expenditures compared to the same period of the prior fiscal year due to timing of carryover taking place one month earlier in FY 2018.

## Finance Committee Budget Action Report November 27, 2017

Budget Actions Summary – FY 2018		
<u>Supplemental Appropriations</u>	General Fund	\$35,000
<u>Transfers</u>	Industrial & Infrastructure Reserve	\$10,000
	County Contingency Reserve	\$7,854

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
<b>Consent Agenda</b>					
<b>FY 2018</b>					
Agricultural Development	Regional Food Port Feasibility Study Grant	\$35,000	State Revenue	Agricultural Development	Accepts and appropriates \$35,000 in State funding in support of the Virginia Department of Agricultural & Consumer Services (VDACS) Governor’s Agriculture and Forestry Industries Development (AFID) Fund grant. This appropriation represents the final grant award to fund a regional food port feasibility study. The local match for this grant in the amount of \$35,000 is sourced in combination through existing Agricultural Development operational funds and a contribution from Loudoun County.
Board of Supervisors	Great Meadow Foundation Virginia Department of Agriculture & Consumer Services (VDACS) Agriculture & Forestry Industries Development (AFID) Grant Match	\$10,000	Industrial & Infrastructure Reserve	Great Meadow Foundation	Transfers \$10,000 from the County Industrial & Infrastructure Reserve to the Great Meadow Foundation as local match for AFID grant, to fund facilities updates and improvements at Great Meadow in support of international event opportunities.
County Administration	Virginia Regional Transit Grant Support	\$15,708	County Contingency Reserve	Virginia Regional Transit	Transfers \$7,854 from the County Contingency Reserve as a commitment of 50% matching funds requirement, to the Virginia Regional Transit in support of a State grant to fund a pilot expansion of County transit services from 3 days/week to 5 days/week. The PATH Foundation would also contribute an additional match (50%) of \$7,854.



**FY 2018 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	Appropriate insurance recovery funds for vehicle SD-118	7/17/2018	1,538	N	
2	DFREM	Appropriate overtime reimbursement for special event - FEI Nations Cup	9/18/2017	2,158	N	
3	Sheriff's Office	Appropriate insurance recovery funds for total loss of SD-49	9/18/2017	10,600	N	
4	Clerk of the Circuit Court	Appropriate grant funds for FY18 Library of Virginia Record Preservation Grant	9/18/2017	11,539	N	
5	Social Services	Appropriate grant funds for Respite Care Program	9/25/2017	750	N	
6	Conservation Easement	Appropriate title work fees from US Navy for PDR easements	9/25/2017	1,830	N	
7	Sheriff's Office	Appropriate grant funds from PATH Foundation for Mental Health First Aid Books	10/2/2017	4,050	N	
8	Sheriff's Office	Appropriate grant funds from Edward Byrne Grant for crime prevention materials	10/2/2017	1,146	Y	Local match from existing department budget
9	Social Services	Appropriate grant funds for Child Welfare Substance Abuse	10/2/2017	6,722	Y	Local match from existing department budget
10	General Services	Appropriate insurance recovery funds for vehicle M-13	10/12/2017	2,148	N	
11	Sheriff's Office	Appropriate funds donated for COPSync Program Software	10/12/2017	5,340	N	
12	General Services	Appropriate insurance recovery funds for damage to school zone signs	10/23/2017	462	N	
13	Parks & Recreation	Appropriate insurance recovery funds for repairs to Marshall Community Center	10/23/2017	3,350	N	
14	Social Services	Appropriate non-grant donations for Domestic Violence/Sexual Assault program use	10/23/2017	5,913	N	
15	Community Development	Appropriate independent review fees	10/23/2017	8,000	N	
16	Airport	Appropriate promotional grant funds from the Virginia Department of Aviation	10/30/2017	1,000	Y	Local match from existing department budget
17	Environmental Services	De-appropriate Litter Control program lines to match actual grant award	10/30/2017	(239)	N	
18						
19						
20						

*New review item(s) highlighted above*