



TO: Distribution List
FROM: Paul McCulla, County Administrator
DATE: February 23, 2018
RE: Minutes of the January 22, 2018 Finance Committee Meeting

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

The Finance Committee met on January 22, 2018 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. December delinquent balances were \$2,045,573 for Personal Property and \$2,413,077 for Real Estate.

Health Insurance Fund Report: The October and November 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 – No new items were presented.
4. Contingency Reserve Update – No new items were presented.
5. Grant Items – Items were approved presented.

Action Items

1. The Volunteer Fire and Rescue operating contributions were discussed. New Baltimore Fire and Rescue was approved to receive FY2018 operating contributions.

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



MEMORANDUM

DATE: 01/04/2018
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR DECEMBER 2017

Listed below is a summary of the delinquent taxes collected for December 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 \$(139,901).

COLLECTION OF PRIOR YEAR DELINQUENTS

	DEC 2017	NOV 2017	DEC 2016
REAL ESTATE	69,243	43,692	118,851
PERSONAL PROPERTY	9,186	7,806	99,438
BUSINESS LICENSE	1,980	-137	249
PENALTY/INTEREST	21,306	24,751	43,753
MONTHLY TOTAL	101,716	76,113	262,291

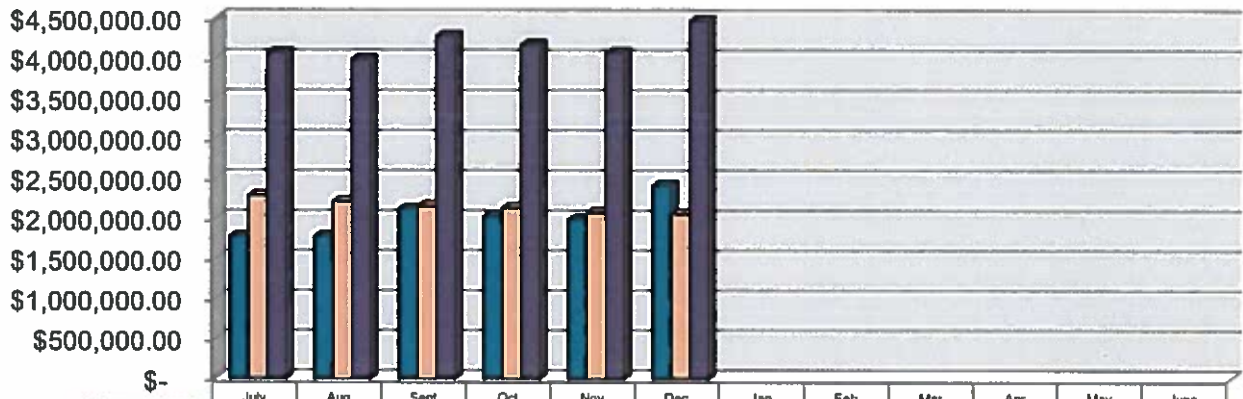
COLLECTION OF CURRENT DELINQUENTS

	DEC 2017	NOV 2017	DEC 2016
REAL ESTATE	564,273	141,224	665,569
PERSONAL PROPERTY	440,363	814,674	403,006
BUSINESS LICENSE	2,948	5,905	16,509
PENALTY/INTEREST	110,857	108,764	109,436
MONTHLY TOTAL	1,118,441	1,070,567	1,194,520

REMAINING DELINQUENT BALANCES

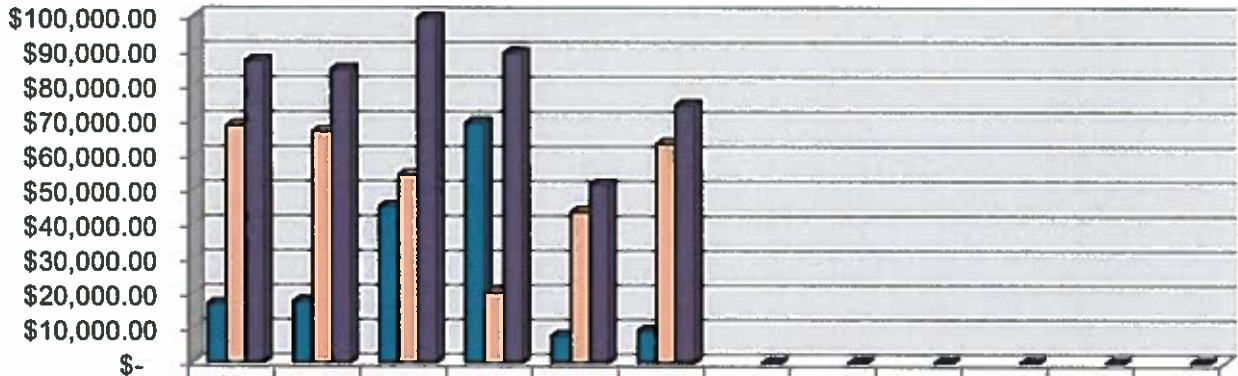
	DEC 2017	DEC 2016
PERSONAL PROPERTY	2,045,573	2,130,680
REAL ESTATE	2,413,077	2,407,518
	\$4,458,650	\$4,538,198

FY 2018 Delinquent Tax Balance



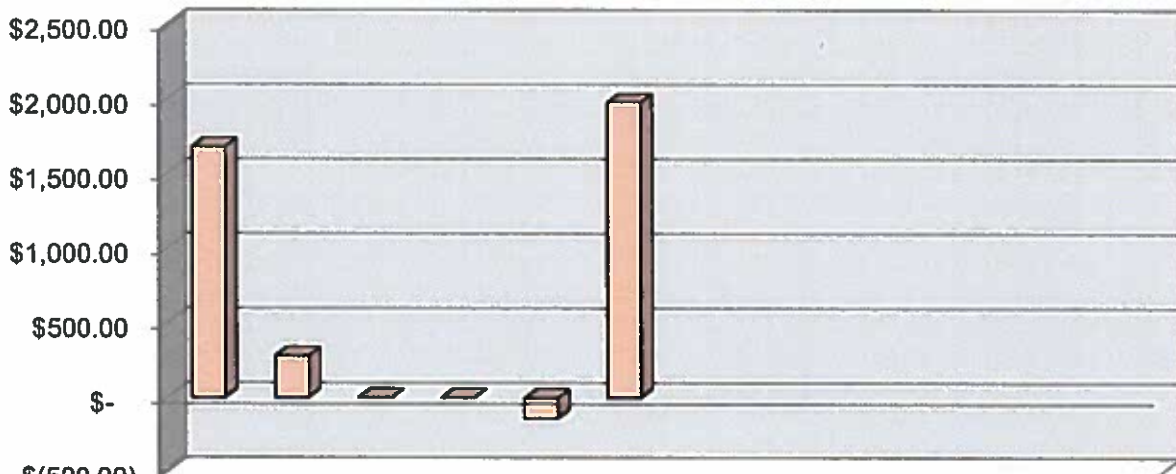
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$1,779,137	\$1,775,493	\$2,122,178	\$2,031,278	\$1,989,508	\$2,413,078						
Real Estate	\$2,286,307	\$2,212,289	\$2,156,432	\$2,135,510	\$2,075,785	\$2,056,652						
Total Balance	\$4,065,445	\$3,987,782	\$4,278,610	\$4,166,789	\$4,065,293	\$4,469,728						

FY 2018 Delinquent Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$17,011.6	\$17,715.3	\$45,191.4	\$69,209.7	\$7,806.41	\$9,186.44						
Real Estate	\$68,389.9	\$66,740.4	\$54,360.1	\$20,156.5	\$43,692.2	63,243.26						
Total Collection	\$87,082	\$84,736	\$99,552	\$89,366	\$51,499	\$74,410	\$-	\$-	\$-	\$-	\$-	\$-

FY 2018 Delinquent Business License Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Business License	\$1,680	\$280.6	\$-	\$-	\$ (137)	\$1,980						

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

Report Data as of November 2017

FY 2018 Budget Update:

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$12,269,129 compared with \$12,565,037 at the same time last year. This represents a decrease of 2.4% from the prior year.

October medical claims were \$1,693,398 and prescription claims were \$467,690 for an actual total claims paid of \$2,161,088. November medical claims were \$1,298,816 and prescription claims were \$455,599 for an actual total claims paid of \$1,754,415. The top three high cost claims are for aftercare, musculoskeletal and injury & poisoning. 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 94.6% of budget for five months of the fiscal year. When adjusted for revenue trends and the Fund's overall performance, the fund is running at approximately 88.5% of budget. It should be noted that while we continue to trend slightly below last year, FY 2017 costs included mandated ACA fees which are phased out during FY 2018 and equate to approximately 1% of the expenditure decrease. 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 January 22, 2018

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
GENERAL PROPERTY TAXES								
1 Real Estate Tax	\$ 95,652,706	\$ 96,602,596	\$ 96,602,596	\$ 98,044,974	\$ 98,953,919	\$ 98,953,919	\$ 48,811,089	\$ 98,953,919
2 Public Service	6,314,566	6,069,681	6,069,681	6,430,055	6,069,681	6,069,681	3,029,261	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	21,199,164	23,230,000
4 Rollback Taxes	203,042	30,000	30,000	192,544	30,000	30,000	57,501	60,000
5 Bethel Academy	57,992	58,460	58,460	58,265	58,460	58,460	29,180	58,460
6 Delinq Real Estate Tax	763,350	1,000,000	1,000,000	698,992	775,000	775,000	180,658	775,000
7 Delinq Public Service	7,353	20,000	20,000	1	20,000	20,000	415	20,000
8 Delinq Personal Property Tax	340,525	245,000	245,000	399,367	245,000	245,000	195,755	245,000
9 Penalties - All Property	814,453	800,000	800,000	919,676	815,000	815,000	410,342	815,000
10 Interest - All	324,056	420,000	420,000	348,484	400,000	400,000	88,858	400,000
11 SUBTOTAL	\$ 124,172,634	\$ 125,447,902	\$ 125,447,902	\$ 129,394,291	\$ 130,233,060	\$ 130,233,060	\$ 74,002,223	\$ 130,627,060
OTHER LOCAL TAXES								
12 Sales Tax (Local)	\$ 8,305,286	\$ 8,240,000	\$ 8,240,000	\$ 9,241,227	\$ 8,640,000	\$ 8,640,000	\$ 3,182,865	\$ 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	585,963	1,445,000
14 Utility Consumption Tax	188,267	190,000	190,000	175,398	190,000	190,000	69,434	190,000
15 BPOL Tax	1,444,902	1,355,000	1,355,000	1,632,643	1,355,000	1,355,000	16,383	1,355,000
16 License Fee	1,911,876	1,825,000	1,825,000	1,957,392	1,850,000	1,850,000	1,565,756	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	888,854	1,500,000
19 Recording Tax & Fees (Wills)	75,061	50,000	50,000	32,065	50,000	50,000	15,725	50,000
20 Transient Occupancy Tax	100,692	90,000	90,000	114,841	100,000	100,000	53,957	100,000
21 SUBTOTAL	\$ 15,249,809	\$ 14,800,000	\$ 14,800,000	\$ 16,431,541	\$ 15,280,000	\$ 15,280,000	\$ 6,378,937	\$ 15,700,000
PERMITS, FEES, AND LICENSES								
22 Dog Tags	\$ 38,666	\$ 35,000	\$ 35,000	\$ 47,244	\$ 38,000	\$ 38,000	\$ 18,784	\$ 38,000
23 Land Use Fees	7,934	11,135	11,135	7,364	11,135	11,135	10,228	11,135
24 Transfer Fees	2,257	2,600	2,600	2,404	2,600	2,600	1,242	2,600
25 Solicitor Permits	35	-	-	-	-	-	-	-
26 Concealed Weapon Permits	13,237	10,000	10,000	12,062	10,000	10,000	6,586	10,000
27 Va Police Background Check	34,344	20,000	20,000	31,296	20,000	20,000	17,088	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	670,661	1,472,000
30 SUBTOTAL	\$ 1,569,769	\$ 1,510,235	\$ 1,510,235	\$ 1,561,027	\$ 1,556,235	\$ 1,564,235	\$ 724,589	\$ 1,564,235

**Fauquier County General Fund Revenue
FY 2017 and FY 2018 Budget versus Actual as of January 22, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
FINES AND FORFEITURES								
31 Local Fines	\$ 383,862	\$ 450,000	\$ 450,000	\$ 387,479	\$ 425,000	\$ 425,000	\$ 327,220	\$ 390,000
32 Court Judgment Proceeds	435	-	-	2,648	-	-	773	800
33 Zoning Violation Fines	-	500	500	-	-	500	-	-
34 Clean-Up Costs/Landowner Properties	1,225	-	-	1,251	-	-	700	700
35 Interest on Local Fines	8,728	7,000	7,000	10,418	7,000	7,000	4,504	7,000
36 SUBTOTAL	\$ 394,250	\$ 457,500	\$ 457,500	\$ 401,796	\$ 432,500	\$ 432,500	\$ 333,197	\$ 398,500
USE OF MONEY AND PROPERTY								
37 Interest Income - General Fund	\$ 143,623	\$ 75,000	\$ 75,000	\$ 231,604	\$ 100,000	\$ 100,000	\$ 131,278	\$ 175,000
38 Rental of County Property	45,937	102,932	102,932	67,420	109,932	109,932	51,633	109,932
39 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	12,850	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	74,642	125,640
42 SUBTOTAL	\$ 340,900	\$ 334,272	\$ 334,272	\$ 457,918	\$ 361,272	\$ 361,272	\$ 270,403	\$ 436,272
CHARGES FOR SERVICES								
43 Excess Fees (Clerk of C. Court)	\$ 87,319	\$ 80,000	\$ 80,000	\$ 86,743	\$ 80,000	\$ 80,000	\$ 36,464	\$ 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	5,595	10,000
47 Local Cost	32,297	30,000	30,000	25,109	30,000	30,000	5,024	30,000
48 Detention Fee	2,242	3,500	3,500	1,894	3,500	3,500	1,197	3,500
49 Inmate Processing Fee	9,063	11,000	11,000	9,058	11,000	11,000	5,030	11,000
50 Commonwealth's Attorney Fee	5,934	7,000	7,000	6,851	7,000	7,000	3,402	7,000
51 County Attorney Fees	69,142	15,000	15,000	26,986	15,000	15,000	7,257	15,000
52 Correction & Detention Charge	56,875	55,000	55,000	40,369	55,000	55,000	20,838	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	6,555	8,500
55 Inmate DNA	917	900	900	1,047	900	900	479	900
56 Courtroom Security	136,112	165,000	165,000	145,322	145,000	145,000	103,969	145,000
57 Parks & Recreation	544,009	490,480	490,480	526,813	500,491	500,491	283,429	500,491
58 Library Fees	76,513	75,500	75,500	76,861	76,000	76,000	38,851	76,000
59 Sales of GIS Maps	8,385	10,000	10,000	7,056	5,000	5,000	1,801	5,000
60 Sale of Computer Lists & Files	5	-	-	-	-	-	-	-
61 SUBTOTAL	\$ 1,052,288	\$ 978,122	\$ 978,122	\$ 984,661	\$ 953,133	\$ 953,133	\$ 525,126	\$ 953,133

**Fauquier County General Fund Revenue
FY 2017 and FY 2018 Budget versus Actual as of January 22, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
MISCELLANEOUS								
62 Path Foundation Grants	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ 21,800	\$ 21,800	\$ 21,800
63 Loudoun Reginal Food Port Study	-	-	-	-	-	50,000	50,000	50,000
64 Parks & Recreation Donations	618	-	-	634	-	-	-	-
65 Economic Development Program Donations	15,045	-	8,790	8,790	-	-	26,368	26,368
66 Farm Tour Donations	500	1,000	1,000	500	1,000	1,000	500	1,000
67 DSS Program Donations	-	-	-	1,443	-	6,679	7,689	7,689
68 Admin Fees - Debt Set-Off	57,075	65,000	65,000	56,236	60,000	60,000	3,404	60,000
69 Lien Fees - Treasurer	46,669	45,000	45,000	42,067	45,990	45,990	19,197	45,990
70 Lien Fees - County Attorney	3,506	3,500	3,500	3,405	3,500	3,500	957	1,000
71 Commonwealth's Attorney Collection Fees	154,298	165,000	165,000	92,808	155,000	155,000	78,210	155,000
72 Circuit Court Collection Fees	1,028	1,000	1,000	1,369	1,000	1,000	566	1,000
73 General District Court Collection Fees	3,330	3,500	3,500	3,781	3,500	3,500	1,555	3,500
74 J&DR Court Collection Fees	215	250	250	304	250	250	219	250
75 HR Background Check	19,001	25,000	25,000	20,414	25,000	25,000	11,381	25,000
76 Wellness Dollars	25,000	25,000	25,000	25,000	25,000	25,000	-	25,000
77 HR Misc. Revenues	32,844	15,681	15,681	33,914	15,681	15,681	14,731	15,681
78 Town Election Reimb/Registrar	3,084	-	-	8,585	3,200	3,200	-	3,200
79 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000
80 Insurance Recoveries	29,771	-	21,543	23,937	-	7,498	9,999	9,999
81 Miscellaneous	98,569	86,836	94,556	151,834	88,981	94,321	129,952	129,952
82 SUBTOTAL	\$ 495,553	\$ 441,767	\$ 564,820	\$ 565,021	\$ 433,102	\$ 524,419	\$ 376,528	\$ 587,429
RECOVERED COSTS								
83 Canteen Medical Reimbursements	\$ 5,194	\$ 6,500	\$ 6,500	\$ 5,774	\$ 6,500	\$ 6,500	\$ 3,049	\$ 6,500
84 Process & Service Fees	1,333	-	-	1,518	-	-	525	1,000
85 Home Incarceration Fees	24,786	22,000	22,000	11,934	22,000	22,000	12,123	22,000
86 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	5,500	10,500
87 Work Release	58,794	65,000	65,000	67,728	65,000	65,000	44,265	65,000
88 CSA Refund	24,869	10,000	10,000	13,506	10,000	10,000	9,038	10,000
89 Warrenton Comm Ctr Recovered Costs	17,825	19,000	19,000	20,676	19,000	19,000	6,661	19,000
90 Radio Reimb - Culpeper/Rappahannock	30,187	27,362	27,362	29,456	13,681	13,681	11,850	13,681
91 Miscellaneous	62,963	2,000	44,094	54,260	2,000	30,776	61,984	61,984
92 SUBTOTAL	\$ 236,451	\$ 162,362	\$ 204,456	\$ 215,352	\$ 148,681	\$ 177,457	\$ 154,995	\$ 209,665
93 TOTAL LOCAL REVENUE	\$ 143,511,654	\$ 144,132,160	\$ 144,297,307	\$ 150,011,607	\$ 149,397,983	\$ 149,526,076	\$ 82,765,998	\$ 150,476,294

**Fauquier County General Fund Revenue
FY 2017 and FY 2018 Budget versus Actual as of January 22, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
STATE REVENUE								
NON-CATEGORICAL AID								
94 Rolling Stock Tax	\$ 88,562	\$ 88,500	\$ 88,500	\$ 97,058	\$ 88,500	\$ 88,500	\$ 84,808	\$ 88,500
95 Mobile Home Titling Tax	25,554	25,000	25,000	26,071	25,000	25,000	5,910	25,000
96 Rental Car Tax	9,504	10,000	10,000	7,640	10,000	10,000	7,250	10,000
97 Commonwealth PPTRA	13,657,643	13,657,510	13,657,510	13,658,011	13,657,510	13,657,510	10,926,400	13,657,510
98 Communications Tax	2,801,253	2,800,000	2,800,000	2,732,399	2,800,000	2,800,000	896,441	2,650,000
99 VA Racing Pari-mutuel Wagering Tax	840	-	-	290	-	-	492	492
100 SUBTOTAL	\$ 16,583,356	\$ 16,581,010	\$ 16,581,010	\$ 16,521,469	\$ 16,581,010	\$ 16,581,010	\$ 11,921,301	\$ 16,431,502
CATEGORICAL AID								
SHARED EXPENSES								
101 Commonwealth's Attorney	\$ 494,366	\$ 495,818	\$ 495,818	\$ 492,596	\$ 507,289	\$ 507,289	\$ 214,701	\$ 507,289
102 Sheriff	3,594,601	3,622,615	3,622,615	3,549,737	3,643,103	3,643,103	1,480,605	3,643,103
103 Commissioner of Revenue	179,393	186,557	186,557	180,828	185,256	185,256	76,592	185,256
104 Treasurer	150,339	151,682	151,682	149,642	153,251	153,251	65,422	153,251
105 Registrar	76,662	64,111	64,111	46,977	64,111	64,111	-	64,111
106 Clerk of Court	464,908	474,100	474,100	485,892	471,477	471,477	202,624	471,477
107 Adult Confinement - Detention	177,492	225,000	225,000	159,964	200,000	200,000	46,881	200,000
108 SUBTOTAL	\$ 5,137,761	\$ 5,219,883	\$ 5,219,883	\$ 5,065,636	\$ 5,224,487	\$ 5,224,487	\$ 2,086,825	\$ 5,224,487
WELFARE								
109 Social Services	\$ 1,467,962	\$ 1,510,342	\$ 1,590,076	\$ 1,477,620	\$ 1,457,875	\$ 1,465,080	\$ 810,239	\$ 1,465,080
110 Children's Services Act	2,439,219	2,717,730	2,717,730	2,121,562	2,717,730	2,717,730	583,472	2,717,730
111 Welfare to Work	3,762	-	-	603	-	-	360	500
112 VHSP Grant	245,988	-	-	-	-	-	-	-
113 Domestic Violence Grant	25,501	-	132,772	35,604	-	132,772	29,717	132,772
114 DCJS VOCA Grant (State Portion)	-	-	66,167	48,351	-	17,669	17,669	39,700
115 SUBTOTAL	\$ 4,182,432	\$ 4,228,072	\$ 4,506,745	\$ 3,683,740	\$ 4,175,605	\$ 4,333,251	\$ 1,441,457	\$ 4,355,782

**Fauquier County General Fund Revenue
FY 2017 and FY 2018 Budget versus Actual as of January 22, 2018**

DESCRIPTION		ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
OTHER CATEGORICAL AID									
116	Recordation Tax	\$ 430,392	\$ 450,000	\$ 450,000	\$ 435,408	\$ 450,000	\$ 450,000	\$ 227,070	\$ 450,000
117	Jury Duty Reimbursement	25,891	25,000	25,000	21,427	25,000	25,000	28,009	29,000
118	Adult Court SVS - Pretrial	120,302	243,636	371,302	371,302	243,636	243,636	126,340	243,636
119	Comprehensive Community Corrections	135,030	261,810	389,476	395,737	268,071	268,071	132,440	268,071
120	Rescue Squad Assistance Grant	51,211	-	-	-	-	-	-	-
121	Prisoner Transportation	29,160	10,000	10,000	14,733	10,000	10,000	2,634	10,000
122	VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	18,418	36,836
123	E-911 Wireless Program	118,705	116,550	116,550	121,745	119,716	119,716	62,185	119,716
124	Armory	16,032	17,751	17,751	19,768	17,751	17,751	3,280	17,751
125	Library Aid	153,496	153,496	153,496	158,072	153,496	153,496	117,947	153,496
126	Commission of the Arts	5,000	5,000	5,000	5,000	5,000	4,500	4,000	4,000
127	Virginia Tourism Corporation Grant	1,240	-	-	-	-	-	-	-
	AFID Regional Food Port Study	-	-	-	-	-	35,000	-	35,000
128	Miscellaneous	186,352	17,000	37,186	45,499	15,000	26,539	718	26,539
129	SUBTOTAL	\$ 1,309,647	\$ 1,337,079	\$ 1,612,597	\$ 1,625,527	\$ 1,344,506	\$ 1,390,545	\$ 723,041	\$ 1,394,045
130	Local Aid - Commonwealth Contract	-	-	-	-	-	-	-	-
131	TOTAL STATE REVENUE	\$ 27,213,196	\$ 27,366,044	\$ 27,920,235	\$ 26,896,372	\$ 27,325,608	\$ 27,529,293	\$ 16,172,624	\$ 27,405,816
FEDERAL REVENUE									
NON-CATEGORICAL AID									
132	Payments in Lieu of Taxes	\$ 2,867	\$ -	\$ -	2,721	\$ -	\$ -	\$ -	\$ -
133	SUBTOTAL	\$ 2,867	\$ -	\$ -	\$ 2,721	\$ -	\$ -	\$ -	\$ -
CATEGORICAL AID									
134	Welfare Administration	\$ 3,003,850	\$ 2,316,580	\$ 2,666,819	\$ 3,116,274	\$ 2,242,031	\$ 2,246,423	\$ 1,412,520	\$ 2,246,423
135	DCJS VOCA Grant (Federal Portion)	-	-	-	-	-	-	-	211,735
136	Public Safety	163,424	17,725	117,448	99,413	17,725	34,856	39,300	39,300
137	SAFER Grant	-	-	-	-	-	819,009	-	819,009
138	DCJS Restorative Pathways	-	-	27,267	27,267	-	20,450	-	20,450
139	Agriculture Development	15,130	-	29,776	25,323	-	42,953	4,454	42,953
140	Community Development	-	-	2,300,000	2,300,000	-	-	-	-
141	Parks & Recreation	5,750	-	-	-	-	-	-	-
	Commission of the Arts	-	-	-	-	-	500	500	500
142	Miscellaneous	-	-	-	116,482	-	-	-	-
143	SUBTOTAL	\$ 3,188,154	\$ 2,334,305	\$ 5,141,310	\$ 5,684,759	\$ 2,259,756	\$ 3,164,191	\$ 1,456,774	\$ 3,380,370
144	TOTAL FEDERAL REVENUE	\$ 3,191,021	\$ 2,334,305	\$ 5,141,310	\$ 5,687,480	\$ 2,259,756	\$ 3,164,191	\$ 1,456,774	\$ 3,380,370

**Fauquier County General Fund Revenue
 FY 2017 and FY 2018 Budget versus Actual as of January 22, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
145 NON-DEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Fauquier County General Fund Revenue
FY 2017 and FY 2018 Budget versus Actual as of January 22, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
INTERGOVERNMENTAL								
146 Fleet Maintenance Fund	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147 Conservation Easement Service District	6,659	-	-	-	-	-	-	-
148 Stormwater Management Fund	362,571	338,971	338,971	338,971	338,971	338,971	-	338,971
149 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
150 Ambulance Revenue Fund	1,111,705	934,779	934,779	934,779	902,692	902,692	-	902,692
151 Affordable Housing Fund	201,632	-	-	-	-	-	-	-
152 County Asset Replacement	125,759	-	-	-	-	-	-	-
153 School Operating Fund (CSA)	248,445	300,000	300,000	-	300,000	300,000	-	300,000
154 Capital Improvement Fund	306,083	-	-	-	117,137	117,137	-	117,137
155 SUBTOTAL	\$ 2,585,405	\$ 2,384,762	\$ 2,384,762	\$ 2,084,762	\$ 2,977,524	\$ 2,977,524	\$ 1,318,724	\$ 2,977,524
156 SUBTOTAL GENERAL FUND	\$ 176,501,276	\$ 176,217,271	\$ 179,743,614	\$ 184,680,221	\$ 181,960,871	\$ 183,197,084	\$ 101,714,120	\$ 184,240,004
157 PRIOR YEAR'S FUND BALANCE	-	1,327,321	6,905,759	-	1,093,227	10,523,906	-	10,523,906
158 TOTAL GENERAL FUND	\$ 176,501,276	\$ 177,544,592	\$ 186,649,373	\$ 184,680,221	\$ 183,054,098	\$ 193,720,990	\$ 101,714,120	\$ 194,763,910

**Fauquier County General Fund Expenditures
FY 2017 and 2018 Budget versus Actual as of December 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	\$ 7,839,434	\$ 14,463,745	\$ 15,360,326	\$ 8,106,646	\$ 426,483	5.55%	\$ 267,212	3.41%	
Judicial Administration	2,097,242	3,998,909	3,983,184	2,217,946	226,354	11.37%	120,704	5.76%	A
Public Safety	14,301,774	28,167,104	29,490,381	16,136,124	1,390,934	9.43%	1,834,350	12.83%	B
Public Works	4,078,967	7,879,642	7,926,635	4,148,420	185,103	4.67%	69,453	1.70%	
Health & Welfare	5,678,894	11,676,568	11,823,797	5,797,408	(114,491)	-1.94%	118,514	2.09%	
Culture	3,252,138	6,354,463	6,467,084	3,519,956	286,414	8.86%	267,818	8.24%	C
Community Development	3,138,057	5,649,673	5,930,080	3,184,637	219,597	7.41%	46,580	1.48%	
Non-Departmental	395,912	1,727,662	3,380,665	370,234	(1,320,099)	-78.10%	(25,678)	-6.49%	
Transfers	61,857,287	103,136,332	109,358,838	66,215,752	11,536,333	21.10%	4,358,465	7.05%	D
Total General Fund	\$ 102,639,705	\$ 183,054,098	\$ 193,720,990	\$ 109,697,123	\$ 12,836,628	19.88%	\$ 7,057,418	6.88%	
<i>By Expenditure Type</i>									
Personnel	\$ 27,912,384	\$ 52,395,334	\$ 53,625,530	\$ 30,294,093	\$ 3,481,328	12.98%	\$ 2,381,709	8.53%	
Operating	5,529,516	12,027,933	13,366,436	5,936,769	(746,449)	-11.17%	407,254	7.37%	
Capital	164,246	361,612	371,574	61,184	(124,603)	-67.07%	(103,062)	-62.75%	
Other Charges	7,176,272	14,195,225	14,451,189	7,189,325	(36,270)	-0.50%	13,053	0.18%	
<u>Other Use of Funds</u>	<u>61,857,287</u>	<u>104,073,994</u>	<u>111,906,261</u>	<u>66,215,752</u>	<u>10,262,622</u>	<u>18.34%</u>	<u>4,358,465</u>	<u>7.05%</u>	
Total General Fund	\$ 102,639,705	\$ 183,054,098	\$ 193,720,990	\$ 109,697,123	\$ 12,836,628	13.25%	\$ 7,057,418	6.88%	

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

A: Judicial Administration - A 5.76% increase in expenditures compared to the same period of the prior fiscal year due to vacancy in FY 2017 for positions that are now filled in FY 2018. In addition, the variance includes the increased funding approved for the Commissioner of Accounts for FY 2018.

B: Public Safety - A 12.8% increase in expenditures compared to the same period of the prior fiscal year due to increases in personnel expenditures with the additional positions approved for DFREM and the Sheriff's Office.

C: Culture - An 8.24% increase in expenditures compared to the same period of the prior fiscal year based on the timing and scope of various Parks and Recreation comprehensive maintenance projects.

D: Transfers - A 7.05% increase in expenditures compared to the same period of the prior fiscal year due to the increased amount of FY 2017 carryover.

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	Sheriff's Office	Appropriate U.S. Secret Service Task Force funds	12/12/2017	3,500	N	
19	Economic Development	Appropriate funds for fall Gold Cup sponsorships	1/9/2018	8,368	N	
20	DFREM	Appropriate insurance recovery funds for vehicle 7FR002	1/9/2018	160	N	
21	Sheriff's Office	Appropriate donation funds to support annual Sheriff's Office awards banquet	1/9/2018	3,000	N	
22	Fleet Maintenance	Appropriate funds for warranty reimbursement	1/9/2018	778	N	

New review item(s) highlighted above