



**TO:** Distribution List  
**FROM:** Paul McCulla, County Administrator  
**DATE:** March 13, 2018  
**RE:** Minutes of the February 26, 2018 Finance Committee Meeting

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

The Finance Committee met on February 26, 2018 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. January delinquent balances were \$1,973,554 for Personal Property and \$2,380,185 for Real Estate.

**Health Insurance Fund Report:** The December 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 – No new items were presented.
5. Grant Items – No new items were presented.

### Action Items

1. The Volunteer Fire and Rescue operating contributions were discussed. Goldvein Volunteer Fire 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](mailto:treasurer@fauquiercounty.gov)



### MEMORANDUM

DATE: 2/1/2018  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JANUARY 2018

Listed below is a summary of the delinquent taxes collected for January 2018. 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 \$(93,309).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	JAN 2018	DEC 2017	JAN 2017
REAL ESTATE	27,620	69,243	72,575
PERSONAL PROPERTY	9,112	9,186	36,948
BUSINESS LICENSE	247	1,980	0
PENALTY/INTEREST	16,253	21,306	32,066
<b>MONTHLY TOTAL</b>	<b>53,231</b>	<b>101,716</b>	<b>141,588</b>

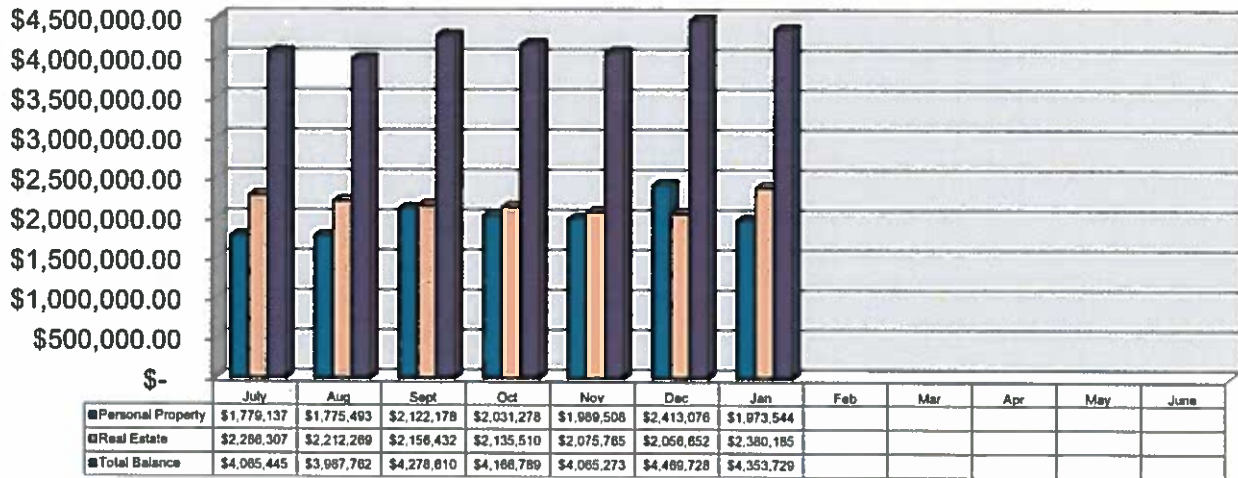
#### COLLECTION OF CURRENT DELINQUENTS

	JAN 2018	DEC 2017	JAN 2017
REAL ESTATE	559,333	564,273	540,546
PERSONAL PROPERTY	464,585	440,363	527,146
BUSINESS LICENSE	-2,723	2,948	5,390
PENALTY/INTEREST	103,470	110,857	93,039
<b>MONTHLY TOTAL</b>	<b>1,124,665</b>	<b>1,118,441</b>	<b>1,166,122</b>

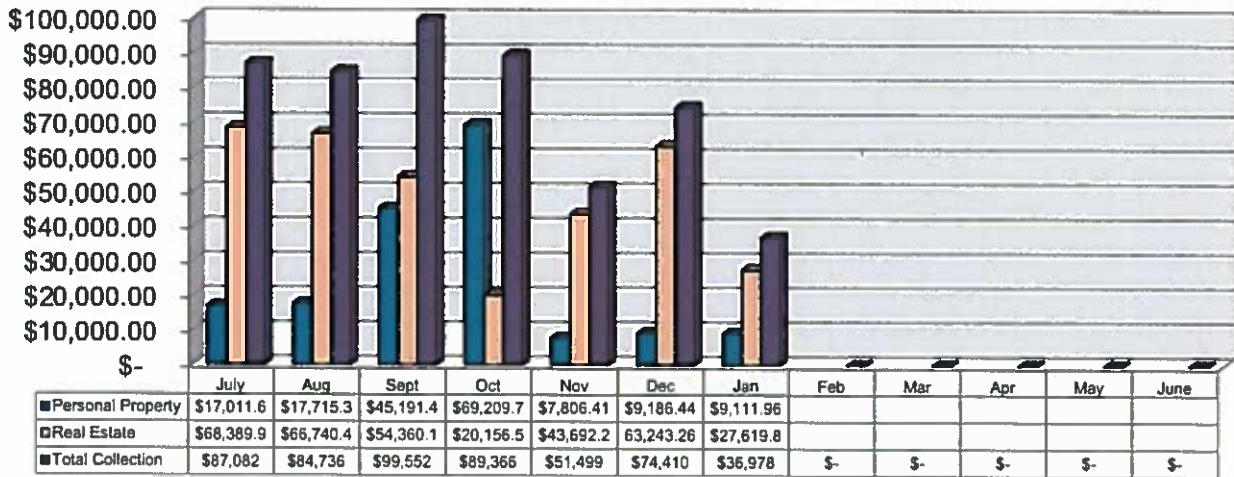
#### REMAINING DELINQUENT BALANCES

	JAN 2018	JAN 2017
PERSONAL PROPERTY	1,973,554	2,113,790
REAL ESTATE	2,380,185	2,314,854
	<b>\$4,353,739</b>	<b>\$4,428,644</b>

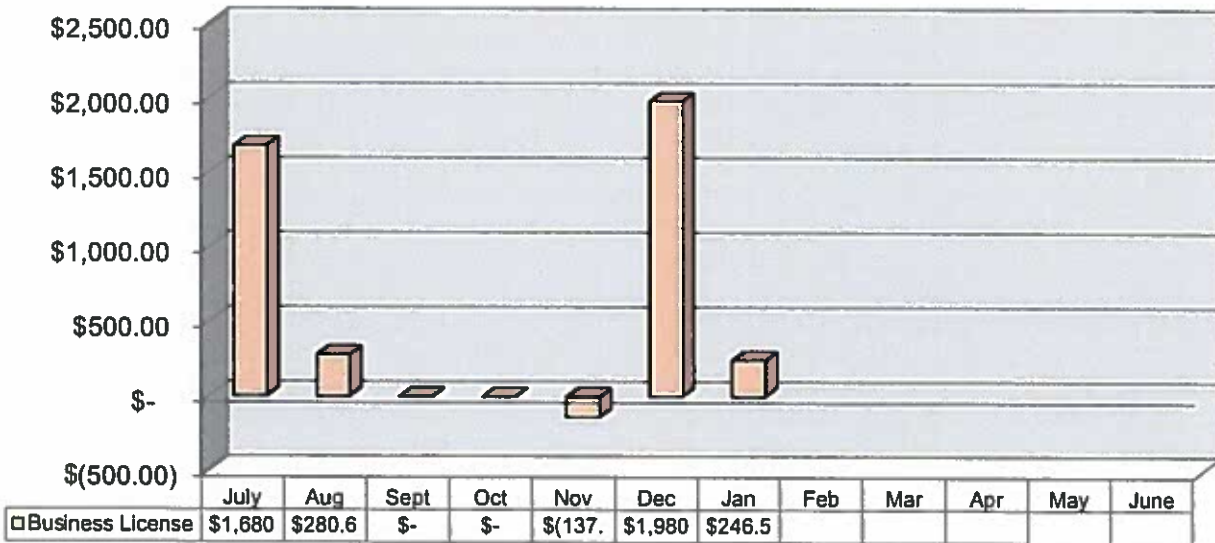
### FY 2018 Delinquent Tax Balance



### FY 2018 Delinquent Tax Collections



### FY 2018 Delinquent Business License Tax Collections



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

Report Data as of December 2017

**FY 2018 Budget Update:**

Year-to-date expenses from the Health Insurance Fund (the Fund) are at \$14,671,639 compared with \$14,773,666 at the same time last year. This represents a decrease of 0.7% from the prior year.

December medical claims were \$1,502,625 and prescription claims were \$428,821 for an actual total claims paid of \$1,930,906. The top three high cost claims are for aftercare, musculoskeletal and injury and poisoning. We have received \$195,527 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 94.3% of budget for the first half of the fiscal year. When adjusted for revenue trends and the Fund's overall performance, the fund is running at approximately 92.9% 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 February 26, 2018

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	\$ 49,336,247	\$ 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	21,964,357	23,230,000
4 Rollback Taxes	203,042	30,000	30,000	192,544	30,000	30,000	66,637	70,000
5 Bethel Academy	57,992	58,460	58,460	58,265	58,460	58,460	29,441	58,460
6 Delinq Real Estate Tax	763,350	1,000,000	1,000,000	698,992	775,000	775,000	242,964	775,000
7 Delinq Public Service	7,353	20,000	20,000	1	20,000	20,000	(7,280)	-
8 Delinq Personal Property Tax	340,525	245,000	245,000	399,367	245,000	245,000	234,840	350,000
9 Penalties - All Property	814,453	800,000	800,000	919,676	815,000	815,000	511,504	815,000
10 Interest - All	324,056	420,000	420,000	348,484	400,000	400,000	127,346	350,000
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>\$ 75,535,317</b>	<b>\$ 130,672,060</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	\$ 4,755,436	\$ 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	715,059	1,445,000
14 Utility Consumption Tax	188,267	190,000	190,000	175,398	190,000	190,000	88,062	190,000
15 BPOL Tax	1,444,902	1,355,000	1,355,000	1,632,643	1,355,000	1,355,000	20,683	1,355,000
16 License Fee	1,911,876	1,825,000	1,825,000	1,957,392	1,850,000	1,850,000	1,667,439	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	996,644	1,500,000
19 Recording Tax & Fees (Wills)	75,061	50,000	50,000	32,065	50,000	50,000	17,803	50,000
20 Transient Occupancy Tax	100,692	90,000	90,000	114,841	100,000	100,000	59,535	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>\$ 8,320,661</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	\$ 26,007	\$ 38,000
23 Land Use Fees	7,934	11,135	11,135	7,364	11,135	11,135	10,713	11,135
24 Transfer Fees	2,257	2,600	2,600	2,404	2,600	2,600	1,377	2,600
25 Solicitor Permits	35	-	-	-	-	-	-	-
26 Concealed Weapon Permits	13,237	10,000	10,000	12,062	10,000	10,000	8,334	10,000
27 Va Police Background Check	34,344	20,000	20,000	31,296	20,000	20,000	21,624	22,000
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	823,597	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>\$ 891,652</b>	<b>\$ 1,566,235</b>

## Fauquier County General Fund Revenue FY 2017 and FY 2018 Budget versus Actual as of February 26, 2018

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	\$ 370,718	\$ 390,000
32 Court Judgment Proceeds	435	-	-	2,648	-	-	778	800
33 Zoning Violation Fines	-	500	500	-	500	500	-	-
34 Clean-Up Costs/Landowner Properties	1,225	-	-	1,251	-	-	800	800
35 Interest on Local Fines	8,728	7,000	7,000	10,418	7,000	7,000	5,300	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>\$ 377,596</b>	<b>\$ 398,600</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	\$ 197,117	\$ 200,000
38 Rental of County Property	45,937	102,932	102,932	67,420	109,932	109,932	59,533	109,932
39 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	14,992	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	85,305	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>\$ 356,947</b>	<b>\$ 461,272</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	\$ 40,354	\$ 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	6,413	10,000
47 Local Cost	32,297	30,000	30,000	25,109	30,000	30,000	5,742	30,000
48 Detention Fee	2,242	3,500	3,500	1,894	3,500	3,500	1,477	3,500
49 Inmate Processing Fee	9,063	11,000	11,000	9,058	11,000	11,000	5,693	11,000
50 Commonwealth's Attorney Fee	5,934	7,000	7,000	6,851	7,000	7,000	3,751	7,000
51 County Attorney Fees	69,142	15,000	15,000	26,986	15,000	15,000	7,607	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	8,080	8,500
55 Inmate DNA	917	900	900	1,047	900	900	540	900
56 Courtroom Security	136,112	165,000	165,000	145,322	145,000	145,000	120,902	145,000
57 Parks & Recreation	544,009	490,480	490,480	526,813	500,491	500,491	308,755	500,491
58 Library Fees	76,513	75,500	75,500	76,861	76,000	76,000	47,536	76,000
59 Sales of GIS Maps	8,385	10,000	10,000	7,056	5,000	5,000	1,981	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>\$ 584,904</b>	<b>\$ 953,133</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of February 26, 2018**

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 Loudoun Regional 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	-	11,368	12,768	12,768
66 Farm Tour Donations	500	1,000	1,000	500	1,000	1,000	500	1,000
67 DSS Program Donations	-	-	-	1,443	-	7,689	7,689	7,689
68 Admin Fees - Debt Set-Off	57,075	65,000	65,000	56,236	60,000	60,000	5,846	60,000
69 Lien Fees - Treasurer	46,669	45,000	45,000	42,067	45,990	45,990	22,779	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	91,523	155,000
72 Circuit Court Collection Fees	1,028	1,000	1,000	1,369	1,000	1,000	614	1,000
73 General District Court Collection Fees	3,330	3,500	3,500	3,781	3,500	3,500	1,785	3,500
74 J&DR Court Collection Fees	215	250	250	304	250	250	232	250
75 HR Background Check	19,001	25,000	25,000	20,414	25,000	25,000	12,407	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	17,267	17,267
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	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	97,321	127,016	127,016
82 <b>SUBTOTAL</b>	<b>\$ 495,553</b>	<b>\$ 441,767</b>	<b>\$ 564,820</b>	<b>\$ 565,021</b>	<b>\$ 433,102</b>	<b>\$ 539,797</b>	<b>\$ 388,182</b>	<b>\$ 572,479</b>
<b>RECOVERED COSTS</b>								
83 Canteen Medical Reimbursements	\$ 5,194	\$ 6,500	\$ 6,500	\$ 5,774	\$ 6,500	\$ 6,500	\$ 6,812	\$ 6,900
84 Process & Service Fees	1,333	-	-	1,518	-	-	556	1,000
85 Home Incarceration Fees	24,786	22,000	22,000	11,934	22,000	22,000	13,431	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	51,087	65,000
88 CSA Refund	24,869	10,000	10,000	13,506	10,000	10,000	12,521	12,521
89 Warrenton Comm Ctr Recovered Costs	17,825	19,000	19,000	20,676	19,000	19,000	8,810	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	103,829	103,829
92 <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>\$ 214,396</b>	<b>\$ 254,431</b>
93 <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>\$ 149,541,454</b>	<b>\$ 86,669,655</b>	<b>\$ 150,578,210</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of February 26, 2018**

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>								
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	13,122	25,000
96 Rental Car Tax	9,504	10,000	10,000	7,640	10,000	10,000	8,192	10,000
97 Commonwealth PPTRA	13,657,643	13,657,510	13,657,510	13,658,011	13,657,510	13,657,510	12,975,321	13,657,510
98 Communications Tax	2,801,253	2,800,000	2,800,000	2,732,399	2,800,000	2,800,000	1,338,398	2,650,000
99 VA Racing Pari-mutuel Wagering Tax	840	-	-	290	-	-	492	492
100 <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>\$ 14,420,333</b>	<b>\$ 16,431,502</b>
<b>CATEGORICAL AID</b>								
<b>SHARED EXPENSES</b>								
101 Commonwealth's Attorney	\$ 494,366	\$ 495,818	\$ 495,818	\$ 492,596	\$ 507,289	\$ 507,289	\$ 260,238	\$ 507,289
102 Sheriff	3,594,601	3,622,615	3,622,615	3,549,737	3,643,103	3,643,103	1,831,913	3,643,103
103 Commissioner of Revenue	179,393	186,557	186,557	180,828	185,256	185,256	92,338	185,256
104 Treasurer	150,339	151,682	151,682	149,642	153,251	153,251	79,443	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	245,461	471,477
107 Adult Confinement - Detention	177,492	225,000	225,000	159,964	200,000	200,000	46,881	200,000
108 <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>\$ 2,556,274</b>	<b>\$ 5,224,487</b>
<b>WELFARE</b>								
109 Social Services	\$ 1,467,962	\$ 1,510,342	\$ 1,590,076	\$ 1,477,620	\$ 1,457,875	\$ 1,465,080	\$ 913,509	\$ 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	803,052	2,717,730
111 Welfare to Work	3,762	-	-	603	-	-	370	500
112 VHSP Grant	245,988	-	-	-	-	-	-	-
113 Domestic Violence Grant	25,501	-	132,772	35,604	-	132,772	59,792	132,772
114 DCJS VOCA Grant (State Portion)	-	-	66,167	48,351	-	57,369	27,682	39,700
115 <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>\$ 4,372,951</b>	<b>\$ 1,804,405</b>	<b>\$ 4,355,782</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of February 26, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>OTHER CATEGORICAL AID</b>								
116 Recordation Tax	\$ 430,392	\$ 450,000	\$ 450,000	\$ 435,408	\$ 450,000	\$ 450,000	\$ 334,381	\$ 450,000
117 Jury Duty Reimbursement	25,891	25,000	25,000	21,427	25,000	25,000	28,088	29,000
118 Adult Court SVS - Pretrial	120,302	243,636	371,302	371,302	243,636	243,636	246,641	246,641
119 Comprehensive Community Corrections	135,030	261,810	389,476	395,737	268,071	268,071	270,920	270,920
120 Rescue Squad Assistance Grant	51,211	-	-	-	-	-	-	-
121 Prisoner Transportation	29,160	10,000	10,000	14,733	10,000	10,000	18,665	18,665
122 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	27,627	36,836
123 E-911 Wireless Program	118,705	116,550	116,550	121,745	119,716	119,716	84,619	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	-	-	-	-	-	-	-
129 AFID Regional Food Port Study	-	-	-	-	-	35,000	-	35,000
130 Miscellaneous	186,352	17,000	37,186	45,499	15,000	26,539	20,293	26,539
131 <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>\$ 1,390,545</b>	<b>\$ 1,156,461</b>	<b>\$ 1,408,564</b>
132 Local Aid - Commonwealth Contract	-	-	-	-	-	-	-	-
133 <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>\$ 27,568,993</b>	<b>\$ 19,937,473</b>	<b>\$ 27,420,335</b>
<b>FEDERAL REVENUE</b>								
<b>NON-CATEGORICAL AID</b>								
134 Payments in Lieu of Taxes	\$ 2,867	\$ -	\$ -	\$ 2,721	\$ -	\$ -	\$ -	\$ -
135 <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>								
136 Welfare Administration	\$ 3,003,850	\$ 2,316,580	\$ 2,666,819	\$ 3,116,274	\$ 2,242,031	\$ 2,246,423	\$ 1,628,770	\$ 2,246,423
137 DCJS VOCA Grant (Federal Portion)	-	-	-	-	-	211,734	30,037	211,735
138 Public Safety	163,424	17,725	117,448	99,413	17,725	39,796	40,446	40,446
139 SAFER Grant	-	-	-	-	-	819,009	-	819,009
140 DCJS Restorative Pathways	-	-	27,267	27,267	-	20,450	-	20,450
141 Agriculture Development	15,130	-	29,776	25,323	-	42,953	4,454	42,953
142 Community Development	-	-	2,300,000	2,300,000	-	-	-	-
143 Parks & Recreation	5,750	-	-	-	-	-	-	-
Commission of the Arts	-	-	-	-	-	500	500	500
144 Miscellaneous	-	-	-	116,482	-	-	45,764	45,764
145 <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>\$ 3,380,865</b>	<b>\$ 1,749,971</b>	<b>\$ 3,427,280</b>
146 <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>\$ 3,380,865</b>	<b>\$ 1,749,971</b>	<b>\$ 3,427,280</b>

**Fauquier County General Fund Revenue  
FY 2017 and FY 2018 Budget versus Actual as of February 26, 2018**

DESCRIPTION	ACTUAL FY16	ADOPTED FY17	AMENDED FY17	ACTUAL FY17	ADOPTED FY18	AMENDED FY18	ACTUAL FY18	PROJECTED FY18
<b>INTERGOVERNMENTAL</b>								
147 Fleet Maintenance Fund	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148 Conservation Easement Service District	6,659	-	-	-	-	-	-	-
149 Stormwater Management Fund	362,571	338,971	338,971	338,971	338,971	338,971	-	338,971
150 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
151 Ambulance Revenue Fund	1,111,705	934,779	934,779	934,779	902,692	902,692	-	902,692
152 Affordable Housing Fund	201,632	-	-	-	-	-	-	-
153 County Asset Replacement	125,759	-	-	-	-	-	-	-
154 School Operating Fund (CSA)	248,445	300,000	300,000	-	300,000	300,000	-	300,000
155 Capital Improvement Fund	306,083	-	-	-	117,137	117,137	-	117,137
156 <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>
157 <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>\$ 183,468,836</b>	<b>\$ 109,675,823</b>	<b>\$ 184,403,349</b>
158 PRIOR YEAR'S FUND BALANCE	-	1,327,321	6,905,759	-	1,093,227	10,523,906	-	10,523,906
159 <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>\$ 193,992,742</b>	<b>\$ 109,675,823</b>	<b>\$ 194,927,255</b>

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

DESCRIPTION	ACTUAL YTD	ADOPTED	AMENDED	ACTUAL YTD	VARIANCE \$	VARIANCE %	CHANGE \$	CHANGE %	COMMENTS:
	FY17	FY18	FY18	FY18	TO BUDGET	YTD	TO PRIOR	TO PRIOR	Material <or> 5% of % YTD
<i>By Functional Area</i>									
General Government	\$ 8,691,230	\$ 14,463,745	\$ 15,360,326	\$ 8,991,269	\$ 31,079	0.35%	\$ 300,039	3.45%	
Judicial Administration	2,354,769	3,998,909	3,983,184	2,478,011	154,487	6.65%	123,242	5.23%	A
Public Safety	16,081,462	28,167,104	29,528,335	18,200,682	975,820	5.67%	2,119,220	13.18%	B
Public Works	4,654,047	7,879,642	7,926,635	4,740,884	117,014	2.53%	86,837	1.87%	
Health & Welfare	6,499,068	11,676,568	12,085,746	7,278,280	228,262	3.24%	779,212	11.99%	C
Culture	3,665,329	6,354,463	6,467,084	3,904,787	132,321	3.51%	239,458	6.53%	D
Community Development	5,779,846	5,649,673	5,941,448	3,554,466	88,621	2.56%	(2,225,380)	-38.50%	E
Non-Departmental	553,441	1,727,662	3,341,145	594,203	(1,354,798)	-69.51%	40,762	7.37%	
Transfers	68,887,635	103,136,332	109,358,838	73,389,600	9,596,945	15.04%	4,501,965	6.54%	F
<b>Total General Fund</b>	<b>\$ 117,166,825</b>	<b>\$ 183,054,098</b>	<b>\$ 193,992,741</b>	<b>\$ 123,132,182</b>	<b>\$ 9,969,750</b>	<b>8.81%</b>	<b>\$ 5,965,357</b>	<b>5.09%</b>	
<i>By Expenditure Type</i>									
Personnel	\$ 31,443,994	\$ 52,395,334	\$ 53,798,588	\$ 34,124,981	\$ 2,742,471	8.74%	\$ 2,680,987	8.53%	
Operating	8,469,876	12,027,933	13,389,340	6,574,890	(1,235,558)	-15.82%	(1,894,986)	-22.37%	
Capital	164,907	361,612	447,585	61,755	(199,336)	-76.35%	(103,152)	-62.55%	
Other Charges	8,200,414	14,195,225	14,490,487	8,980,956	528,172	6.25%	780,542	9.52%	
Other Use of Funds	68,887,635	104,073,994	111,866,741	73,389,600	8,134,001	12.46%	4,501,965	6.54%	
<b>Total General Fund</b>	<b>\$ 117,166,825</b>	<b>\$ 183,054,098</b>	<b>\$ 193,992,741</b>	<b>\$ 123,132,182</b>	<b>\$ 9,969,750</b>	<b>8.81%</b>	<b>\$ 5,965,357</b>	<b>5.09%</b>	

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

**A: Judicial Administration** - A 5.23% increase in expenditures compared to the same period of the prior fiscal year due to vacancies 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 13.18% 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: Health & Welfare** - An 11.99% increase in expenditures compared to the same period of the prior fiscal year due to the timing of contribution payments to contributory agencies.

**D: Culture** - An 6.53% increase in expenditures compared to the same period of the prior fiscal year based on the timing of various Parks and Recreation comprehensive maintenance projects.

**E: Community Development** - A 38.5% decrease in expenditures compared to the same period of the prior fiscal year can be attributed to a one-time pass-through grant.

**F: Transfers** - A 6.54% increase in expenditures compared to the same period of the prior fiscal year due to the increased amount of FY 2017 carryover from prior year.

## Finance Committee Budget Action Report February 26, 2018

Budget Actions Summary – FY 2018		
<u>Supplemental Appropriations</u>	General Fund	\$24,689

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
<b>Consent Agenda</b>					
<b>FY 2018</b>					
Parks & Recreation	PATH Make it Happen Grant Program	\$24,689	PATH Foundation	Parks & Recreation	Accepts and appropriates \$24,689 in grant funding for the purchase of a synthetic ice rink and related equipment for the Northern Fauquier Sports Complex. There is no local match for this grant and operating related costs are within Parks and Recreation's existing budget.

**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	10/30/2107	(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	
23	Sheriff's Office	Appropriate Bulletproof Vest Partnership grant funds	1/24/2018	4,940	Y	Local match from existing department budget
24	Social Services	Appropriate non-grant donations for Domestic Violence/Sexual Assault program use	1/24/2018	1,010	N	
25	Economic Development	Appropriate funds received from Town of Warrenton for shared marketing plan	1/29/2018	3,000	N	

*New review item(s) highlighted above*

