

Finance Committee Agenda

Warren Green Building, 2nd Floor Conference Room

10 Hotel Street, Warrenton

August 22, 2022 – 10:00 a.m.

I. Reports

A. Treasurer's Report on Delinquent Tax Collections – Tanya Wilcox

B. Health Insurance – Mary Wyckoff/Terrilyn Pete

1. Health Insurance Report/Claims Data

C. Budget Reports – Lisa Henty

1. Budget Action Report

2. Contingency Reserve Update

3. Administratively Approved Budget Adjustments

II. Action Items

III. Discussion Items



COUNTY OF FAUQUIER

OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

OFFICE: (540) 422-8180 FAX: (540) 422-8179

treasurer@fauquiercounty.gov



MEMORANDUM

DATE: 7/8/2022
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JULY 2022

Listed below is a summary of the delinquent taxes collected for July 2022. 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 \$(111,191).

COLLECTION OF PRIOR YEAR DELINQUENTS

	JULY 2022	JUN 2022	JULY 2021
REAL ESTATE	68,605	48,664	8,883
PERSONAL PROPERTY	23,405	21,203	38,622
BUSINESS LICENSE	3,352	-773	4,038
PENALTY/INTEREST	26,257	22,739	38,115
MONTHLY TOTAL	121,620	91,833	89,659

COLLECTION OF CURRENT DELINQUENTS

	JULY 2022	JUN 2022	JULY 2021
REAL ESTATE	496,803	344,250	816,131
PERSONAL PROPERTY	139,496	183,665	117,740
BUSINESS LICENSE	131,904	3,197	125,443
PENALTY/INTEREST	91,437	60,651	116,463
MONTHLY TOTAL	859,639	591,763	1,175,778

REMAINING DELINQUENT BALANCES

	JULY 2022	JULY 2021
PERSONAL PROPERTY	2,475,247	1,751,918
REAL ESTATE	2,730,584	2,786,228
	\$5,205,832	\$4,538,146

FAUQUIER COUNTY GOVERNMENT AND FAUQUIER COUNTY PUBLIC SCHOOLS
JOINT FINANCE COMMITTEES HEALTH INSURANCE UPDATE
Report Data as of June 2022 (Draft)

FY 2022 Budget Update:

Year-to-date expenses of the Health Insurance Fund (the Fund) are at \$38,420,694 compared with \$33,683,227 at the same time last year. This represents an increase of 14.1% from the prior year.

June medical claims were \$1,887,609 and prescription claims were \$692,683. When adjusted for HSA funding, pharmacy rebates and Stop Loss, net claims paid were \$1,309,302. Humira (anti-inflammatory), Stelara (dermatological) and Ozempic (antidiabetic) remain the top paid prescription drugs for the plan. Fauquier Hospital and Novant are the highest inpatient and outpatient facilities. We have received \$2,243,759 in stop loss reimbursements for the plan year.

In comparison to the FY 2022 budget, expenses are running at approximately 103.3%. When adjusted for revenue trends and the Fund's overall performance, the fund is running at approximately 103.6% of budget. The Fund has a FY 2022 reserve balance of \$7,989,688, or the 25% reserve requirement for the health and prescription drug portion of the fund budget.

Finance Committee Budget Action Report August 22, 2022

Budget Actions Summary – FY 2023		
<u>Supplemental Appropriation</u>	School Operating Fund	\$561,580

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
FY 2022					
School Division	Annual Allocation of Funding	\$561,580	Federal Funding	School Operating Fund	The Fauquier County Schools was provided an additional \$561,580 in state budget base allocations based on the final adoption of the FY 2023 – FY 2024 State Budget.
Community Development	Request to apply for Stormwater Local Assistance Fund (SLAF) Grant	\$150,000	State Funding (DEQ)	General Fund	Community Development will be submitting an application to apply for a SLAF grant to assist with the cost of purchasing nutrient credits in lieu of stormwater projects and to remain in compliance with state goals. In total it is anticipated about \$200,000 worth of credits will be purchased, of which \$100,000 would be eligible for cost sharing.

FY 2022 Undedicated Contingency Reserve

4-100-091400-9999

Fiscal Year 2022 Approved Budget

\$250,000

Adjustments	Date Proposed to Finance Committee	Date Approved by Finance Committee	Date Approved by BOS	Requested Amount	Contingency Reserve Balance
					\$ 250,000
1	N/A	N/A	5/12/2022	10,000	240,000
2				-	-
3				-	-
4				-	-
5				-	-

Contingency Reserve Balance if all requested items are approved:	\$ 240,000
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FY 2023 Undedicated Contingency Reserve

4-100-091400-9999

Fiscal Year 2023 Approved Budget

\$250,000

	Adjustments	Date Proposed to Finance Committee	Date Approved by Finance Committee	Date Approved by BOS	Requested Amount	Contingency Reserve Balance
						\$ 250,000
1						-
2						250,000
3						-
4						-
5						-

Contingency Reserve Balance if all requested items are approved:	\$ 250,000
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	Dept/Fund	Description	Date Approved	AMOUNT Appropriation (+) De-appropriation (-)	Local Match Y/N	Comments
63	Catleet/Calverton Sewer	Appropriates revenue from the balance sheet for administration of bills	5/18/2022	312	N	
64	Sheriff's Office	Appropriates recovered TDO costs for the months of July and August 2021	5/19/2022	1,808	N	
65	Social Services	De-appropriates unused funds returned to VDSS Covid Special Funding	6/10/2022	(3,337)	N	
66		Appropriates balance of ARPA funding not carried over from FY 2020 and returned funds from LFCC	6/10/2022	13,057	N	
67		Appropriates donations for Marshall streetcape improvement project	6/14/2022	1,748	N	
68	Social Services	Appropriates Family Partnership Meetings Allocation	6/16/2022	2,400	N	
69	Commonwealth Attorney	Appropriates funds received for training and events from outside sources	6/17/2022	8,292	N	
70	Social Services	Appropriates unbudgeted fully funded allocation due to reclassification of expenditures	6/17/2022	750	N	
71	Sheriff's Office	Appropriates DMV Summit Grant- Smart Drive Distracted Driving grant funding	6/23/2022	1,180	N	
72	Fire & Rescue	Appropriates funds reimbursed from the fire and rescue stations for Westnet invoices paid	6/28/2022	25,782	N	
73	Fire & Rescue	Appropriates registration fees for instructor training	6/28/2022	1,999	N	
74	Board of Supervisors	Appropriates funding for recovered costs for the PD9 position of the legislative contract with E. James	6/28/2022	11,080	N	
75	Dept of Social Services	Appropriates difference between budgeted and awarded allocation for VDSS DV Grant	7/27/2022	14,612		
76	Clerk of Circuit Clerk	Appropriates Library of Virginia Preservation Grant	7/8/2022	43,476	N	
77	Capital Project	Appropriates interest income from the Mellon and CSB Building loan note	8/1/2022	14,194	N	

New review item(s) highlighted above

- County Administrator provided the administrative authority to accept and approve:
 - Supplemental adjustments, to include one-time grants, miscellaneous revenue adjustments, and insurance and recoveries, not to exceed \$50,000:
 - Scope of approved grant program/project(s) cannot change
 - Any additional local match must exist in the department's budget
 - No ongoing funding requirements, including personnel enhancements
- County Administrator may name a designee that is provided the administrative authority to:
 - Accept and approve supplemental appropriations as noted above not to exceed \$15,000

FY 2023 Administratively Approved Supplemental Budget Adjustments

per BA Policy FC-02

Dept/Fund	Description	Date Approved	AMOUNT Appropriation (+) De-appropriation (-)	Local Match Y/N	Comments
1	Agriculture Development	7/19/2022	7,500	Y	Match sourced from department budget
2	Social Services	7/29/2022	14,612	Y	Match sourced from department budget

New review item(s) highlighted above

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