

FINANCE COMMITTEE MEETING
10 Hotel Street, Warrenton, VA 20186
2nd Floor Large Conference Room
October 15, 2025 11:30am

- I. Call to Order**

- II. Adoption of the Agenda**

- III. Approval of the Minutes**
 - A. Minutes from the June 18, 2025 Finance Committee Meeting (starting on pg. 27)**

- IV. Reports**
 - A. Treasurer’s Report on Delinquent Tax Collections – Tanya Wilcox**
 - B. Budget Reports – Mallory Stribling/Jenn Greer**
 - 1. Budget Action Report
 - 2. Revenue Report
 - 3. Expenditure Report
 - 4. Contingency Reserve Update
 - 5. Administratively Approved Budget Actions
 - C. ERP Implementation Update – Mary Wyckoff**
 - D. Risk Management Update – Mary Wyckoff**
 - E. Health Insurance Update – Jeff Ries**
 - 1. Gallagher Review
 - 2. Financial Review

- V. Additional Items**

**Finance Committee Budget Action Report
September 30, 2025**

Budget Action Summary		
<u>Appropriations</u>	School Division Grants Fund	\$250,000
	School Division Nutrition Fund	\$229,000
<u>De-Appropriations</u>	School Division Grants Fund	\$173,222

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
FY 2026					
School Division	School Security Grant	\$250,000	Commonwealth of Virginia	School Division Grants Fund	Appropriates \$250,000 to the School Division Grants Fund for the School Security Grant. These funds will be used at CM Bradley Elementary, Pierce Elementary and Mary Walter Elementary.
School Division	Donations received for the School Nutrition Fund	\$229,000	Donations	School Division Nutrition Fund	Appropriates \$229,000 to the School Division Nutrition Fund to support the cost of feeding students.
School Division	FRESH Grant	\$173,222	PATH Foundation	School Division Grants Fund	De-appropriates \$173,222 from the School Division Grants Fund for the Fauquier County FRESH Grant. The FY 2026 FRESH Budget was adopted in an amount greater than what the PATH Foundation awarded for school year 25-26.

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through September 30, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
GENERAL PROPERTY TAXES					
1 Real Estate Tax	\$ 113,697,619	\$ 115,254,990	\$ 119,406,983	\$ 920,832	\$ 119,406,983
2 Public Service	6,082,521	6,444,400	5,750,000	124,892	5,750,000
3 Personal Property Tax	40,160,585	32,630,261	28,350,000	12,099,207	28,350,000
4 Business Personal Property Tax	-	8,468,871	9,000,000	5,195,420	9,000,000
5 Rollback Taxes	127,053	4,002	115,000	-	115,000
6 Delinq Real Estate Tax	1,093,236	2,230,466	550,000	91,614	550,000
7 Delinq Public Service	-	-	-	-	-
8 Delinq Personal Property Tax	837,247	1,166,782	600,000	113,993	600,000
9 Delinq Business Personal Property Tax	-	(32,734)	-	1,005	1,005
10 Penalties - All Property	942,162	1,010,472	925,000	41,395	925,000
11 Interest - All	590,616	666,309	425,000	35,953	425,000
12 <b style="text-align: right;">SUBTOTAL	\$ 163,531,039	\$ 167,843,821	\$ 165,121,983	\$ 18,624,310	\$ 165,122,988
OTHER LOCAL TAXES					
13 Sales Tax (Local)	\$ 14,721,455	\$ 16,191,039	\$ 14,411,374	\$ 1,321,044	\$ 14,411,374
14 Utility Tax (Local)	1,700,629	1,521,704	1,475,000	141,548	1,475,000
15 Utility Consumption Tax	238,637	302,684	210,000	27,874	210,000
16 BPOL Tax	3,401,237	3,397,228	2,030,000	69,097	2,030,000
17 License Fee	9,279	2,319	-	136	136
18 Bank Stock Tax	282,338	304,444	150,000	-	150,000
19 Recording Tax & Fees (Deeds)	2,168,583	2,114,267	1,750,000	420,946	1,750,000
20 Recording Tax & Fees (Wills)	30,554	28,248	22,000	6,313	22,000
21 Transient Occupancy Tax	198,613	208,394	125,000	17,970	125,000
22 Cigarette Tax	544,693	462,435	460,000	41,076	460,000
23 Food and Beverage Tax	4,330,511	4,395,347	4,250,000	409,349	4,250,000
24 <b style="text-align: right;">SUBTOTAL	\$ 27,626,529	\$ 28,928,109	\$ 24,883,374	\$ 2,455,352	\$ 24,883,510

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through September 30, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
PERMITS, FEES, AND LICENSES					
25 Dog Tags	\$ 21,637	\$ 24,017	\$ 20,625	\$ 4,225	\$ 20,625
26 Land Use Fees	12,307	367,124	15,000	4,009	15,000
27 Transfer Fees	2,078	2,091	1,850	407	1,850
28 State Primary Fees	-	-	-	-	-
29 Community Development Fees	1,685,421	1,788,552	1,986,835	646,050	1,986,835
30 Hunting Lease	24	-	24	-	24
31 SUBTOTAL	\$ 1,721,466	\$ 2,181,783	\$ 2,024,334	\$ 654,690	\$ 2,024,334
FINES AND FORFEITURES					
32 Local Fines	\$ 450,158	\$ 415,696	\$ 420,637	\$ 77,003	\$ 420,637
33 Court Judgment Proceeds	15,050	4,193	160	5,988	5,988
34 Zoning Violation Fines	7,860	3,325	4,500	3,312	4,500
35 Parking Tickets	200	4,280	-	640	-
36 Speeding Cameras	-	862,324	-	236,775	800,000
37 Interest on Local Fines	4,123	3,852	4,715	815	4,715
38 SUBTOTAL	\$ 477,391	\$ 1,293,671	\$ 430,012	\$ 324,533	\$ 1,235,840
USE OF MONEY AND PROPERTY					
39 Interest Income - General Fund	\$ 5,345,166	\$ 5,513,341	\$ 2,695,933	\$ 1,280,926	\$ 2,695,933
40 Gain (Loss) on Investments	70,310	85,340	-	-	-
41 Lease Financing	466,175	2,455,338	-	-	-
42 Rental of County Property	91,326	50,492	60,103	11,155	60,103
43 Rental of Health Department	23,530	23,807	25,700	4,283	25,700
44 Facility Use Hospital Hill Property	142,915	176,509	169,251	42,313	169,251
45 SUBTOTAL	\$ 6,139,422	\$ 8,304,827	\$ 2,950,987	\$ 1,338,676	\$ 2,950,987

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through September 30, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
CHARGES FOR SERVICES					
46 Excess Fees (Clerk of C. Court)	\$ 13,691	\$ 16,814	\$ 12,000	\$ 3,569	\$ 19,000
47 Sheriff Fees	3,742	3,742	3,742	3,742	3,742
48 Law Library Fees	10,383	12,868	10,000	3,244	10,000
49 Local Cost	3,468	2,105	5,000	278	5,000
50 Detention Fee	416	496	-	200	200
51 Inmate Processing Fee	4,893	4,350	5,036	1,182	5,036
52 Commonwealth's Attorney Fee	3,669	6,360	8,000	2,863	8,000
53 County Attorney Fees	110,423	44,654	37,000	1,310	37,000
54 Correction & Detention Charge	13,911	21,319	13,169	7,896	13,169
55 Street Signs	2,299	956	1,838	-	1,838
56 Police Reports/Fingerprinting Fee	4,290	4,685	5,124	1,405	5,124
57 Inmate DNA	558	624	551	129	551
58 Courtroom Security	321,188	305,570	288,819	80,507	288,819
59 Parks & Recreation	904,477	844,593	765,416	371,739	850,000
60 Welfare & Social Services Fees	2,646	460	-	165	165
61 Library Fees	45,549	47,032	50,000	12,032	45,000
62 Sales of GIS Maps	3,999	6,386	5,000	2,075	5,000
63 SUBTOTAL	\$ 1,449,605	\$ 1,323,015	\$ 1,210,695	\$ 492,334	\$ 1,297,644

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through September 30, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
MISCELLANEOUS					
64 Path Foundation Grants	\$ 9,252	\$ 9,718	\$ 10,384	\$ 4,250	\$ 10,384
65 Program Donations	5,500	-	-	-	-
66 Farm Tour Donations	500	1,000	500	250	500
67 DSS Program Donations	-	755	500	-	500
68 Admin Fees - Debt Set-Off	62,908	21,656	72,000	3,142	72,000
69 Lien Fees - Treasurer	32,390	28,120	46,000	7,873	46,000
70 Lien Fees - County Attorney	347	300	1,000	-	1,000
71 Commonwealth's Attorney Collection Fees	74,025	104,681	80,000	19,139	80,000
72 Circuit Court Collection Fees	545	1,291	1,000	149	1,000
73 General District Court Collection Fees	1,663	1,834	3,500	184	3,500
74 J&DR Court Collection Fees	73	102	500	47	500
75 HR Background Check	7,200	8,867	15,000	3,189	15,000
76 Wellness Dollars	75,000	75,000	75,000	150,035	150,035
77 HR Misc. Revenues	38,723	39,674	20,000	3,223	20,000
78 Town Election Reimb/Registrar	2,316	27,972	-	-	-
79 Insurance Recoveries	97,117	61,872	-	19,752	19,752
80 Credit Card Processing Fees	164,833	83,765	180,000	-	180,000
81 P-Card Rebates	71,725	89,802	100,000	-	100,000
82 Miscellaneous	72,998	818,453	38,288	21,388	38,288
83 SUBTOTAL	\$ 717,114	\$ 1,374,862	\$ 643,672	\$ 232,620	\$ 738,458

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through September 30, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
RECOVERED COSTS					
84 Canteen Medical Reimbursements	\$ 3,426	\$ 4,710	\$ 2,983	\$ 1,447	\$ 2,983
85 Process & Service Fees	311	643	2,500	-	2,500
86 Home Incarceration Fees	4,248	398	-	88	88
87 Other Government Charges	5,500	5,500	5,500	5,500	5,500
88 Work Release	5,922	22,824	3,000	9,630	9,630
89 CSA Refund	111,559	22,278	60,000	-	60,000
90 Warrenton Comm Ctr Recovered Costs	25,486	27,862	18,500	3,682	18,500
91 Miscellaneous	111,569	164,159	32,100	37,462	37,462
92 <i>SUBTOTAL</i>	\$ 268,022	\$ 248,374	\$ 124,583	\$ 57,809	\$ 136,663
93 TOTAL LOCAL REVENUE	\$ 201,930,586	\$ 211,498,461	\$ 197,389,640	\$ 24,180,325	\$ 198,390,425

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through September 30, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
STATE REVENUE					
NON-CATEGORICAL AID					
94 Rolling Stock Tax	\$ 83,608	\$ 91,950	\$ 80,000	\$ 92,730	\$ 92,730
95 Mobile Home Titling Tax	26,414	37,383	25,000	8,145	25,000
96 Rental Car Tax	26,242	34,037	25,000	23,319	25,000
97 Commonwealth PPTRA	13,653,133	13,652,665	13,657,231	675,977	13,657,231
98 Communications Tax	1,887,673	1,878,491	1,890,000	162,201	1,890,000
99 VA Racing Pari-mutuel Wagering Tax	511	381	-	-	-
100 SUBTOTAL	\$ 15,677,581	\$ 15,694,908	\$ 15,677,231	\$ 962,372	\$ 15,689,961
CATEGORICAL AID					
SHARED EXPENSES					
101 Commonwealth's Attorney	\$ 684,150	\$ 733,430	\$ 745,553	\$ 129,258	\$ 745,553
102 Sheriff	4,757,109	4,941,253	5,047,363	787,728	5,047,363
103 Commissioner of Revenue	271,298	296,769	295,652	51,895	295,652
104 Treasurer	248,944	271,982	276,621	41,910	276,621
105 Registrar	163,688	101,744	99,952	-	99,952
106 Clerk of Court	655,067	666,131	627,335	110,587	627,335
107 Adult Confinement - Detention	66,168	94,610	69,813	-	69,813
108 SUBTOTAL	\$ 6,846,423	\$ 7,105,919	\$ 7,162,289	\$ 1,121,378	\$ 7,162,289
WELFARE					
109 Social Services	\$ 1,723,224	\$1,786,059	\$2,123,132	\$112,118	\$ 2,123,132
110 Children's Services Act	2,467,595	2,935,546	2,364,766	330,374	2,364,766
111 Domestic Violence Grant (State Portion)	17,098	24,928	55,320	-	55,320
112 DCJS VOCA Grant (State Portion)	30,000	58,260	102,248	-	102,248
113 SUBTOTAL	\$ 4,237,916	\$ 4,804,794	\$ 4,645,466	\$ 442,492	\$ 4,645,466

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through September 30, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
OTHER CATEGORICAL AID					
114 Jury Duty Reimbursement	\$ 29,480	\$ 19,000	\$ 25,000	\$ -	\$ 25,000
115 Records Preservation Grant	63,500	28,240	-	-	-
116 Adult Court SVS - Pretrial	275,346	287,460	243,896	-	243,896
117 Comprehensive Community Corrections	321,930	322,295	365,843	-	365,843
118 Prisoner Transportation	12,903	2,641	8,633	-	8,633
119 VA Juv Community Crime Control Act	40,836	36,836	36,836	9,209	36,836
120 E-911 Wireless Program	271,366	274,115	258,626	71,790	258,626
121 Armory	14,124	9,103	14,123	1,895	14,123
122 Library Aid	243,839	261,755	259,627	64,907	256,092
123 Commission of the Arts	4,500	4,500	4,500	-	4,500
124 AFID Grants	20,000	-	-	-	-
125 SRO Incentive Grant Program	76,086	77,931	-	-	-
126 NOVA - DC ICAC	14,392	7,976	-	-	-
127 Forest Land Use	-	100,000	-	-	100,000
128 Economic Development Grant	1,238	18,440	9,100	3,845	9,100
129 Miscellaneous	131,960	23,865	365,000	12,449	365,000
130 <b style="text-align: right;">SUBTOTAL	\$ 1,521,501	\$ 1,474,158	\$ 1,591,184	\$ 164,094	\$ 1,687,649
131 TOTAL STATE REVENUE	\$ 28,283,421	\$ 29,079,778	\$ 29,076,170	\$ 2,690,337	\$ 29,185,365

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through September 30, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
FEDERAL REVENUE					
NON-CATEGORICAL AID					
132 Payments in Lieu of Taxes	\$ 3,435	\$ 3,548	\$ -	\$ -	\$ 3,500
133 <i>SUBTOTAL</i>	\$ 3,435	\$ 3,548	\$ -	\$ -	\$ 3,500
CATEGORICAL AID					
134 Welfare Administration	\$ 3,866,252	\$ 3,707,651	\$ 3,685,345	\$ 737,647	\$ 3,685,345
135 Domestic Violence Grant (Federal Portion)	113,042	92,532	110,640	-	110,640
136 DCJS VOCA Grant (Federal Portion)	189,645	106,244	136,012	-	136,012
137 DCJS SASP Grant	5,772	-	-	-	-
138 Public Safety	55,873	75,433	21,382	17,155	21,382
139 <i>SUBTOTAL</i>	\$ 4,230,585	\$ 3,981,861	\$ 3,953,379	\$ 754,803	\$ 3,953,379
140 TOTAL FEDERAL REVENUE	\$ 4,234,020	\$ 3,985,409	\$ 3,953,379	\$ 754,803	\$ 3,956,879

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through September 30, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
INTERGOVERNMENTAL					
141 Conservation Easement Service District	\$ 4,447	\$ -	\$ -	\$ -	\$ -
142 Stormwater Management Fund	358,657	358,657	358,657	358,657	358,657
143 Vint Hill Community Enrichment Fund	-	153,929	-	-	-
144 Fire and Rescue Levy Fund	40,064	87,346	-	-	91,652
145 County Asset Replacement	46,708	-	-	-	-
146 Capital Projects Fund	7,241,653	98,500	-	-	-
147 Debt Services Fund	-	366,847	-	-	-
148 Health Insurance Fund	2,000,000	4,000,000	2,000,000	2,000,000	2,000,000
149 SUBTOTAL	\$ 9,691,529	\$ 5,065,279	\$ 2,358,657	\$ 2,358,657	\$ 2,450,309
150 SUBTOTAL, GENERAL FUND	\$ 244,139,556	\$ 249,628,927	\$ 232,777,846	\$ 29,984,121	\$ 233,982,977
151 USE OF FUND BALANCE	\$ 18,725,774	\$ 21,563,417	\$ 2,022,894	\$ 2,022,894	2,022,894
152 TOTAL GENERAL FUND	\$ 262,865,330	\$ 271,192,344	\$ 234,800,740	\$ 32,007,015	\$ 236,005,871

**Fauquier County General Fund Expenditures
FY 2026 Budget vs. Actual as of September 30, 2025**

DESCRIPTION	AMENDED FY25	ACTUAL FY25	FY25 % BUDGET SPENT YTD	AMENDED FY26	ACTUAL YTD FY26	REMAINING FY26 BUDGET YTD	FY26 CHANGE \$ YTD VS FY25	FY26 % CHANGE YTD VS FY25	FY26 % BUDGET SPENT YTD	DIFFERENCE % SPENT YTD VS FY25	COMMENTS: <-2.5% or >2.5% of % SPENT VS FY25
By Functional Area		September			September						
General Government	\$ 22,266,711	\$ 5,468,380	24.56%	\$ 23,657,591	\$ 5,598,092	\$ 18,059,499	\$ 129,713	2.37%	23.66%	-0.90%	
Judicial Administration	6,097,170	1,594,120	26.15%	6,434,893	1,772,208	4,662,685	178,088	11.17%	27.54%	1.40%	
Public Safety	27,833,499	8,491,161	30.51%	29,305,219	8,871,349	20,433,870	380,188	4.48%	30.27%	-0.23%	
Public Works	6,886,685	1,761,054	25.57%	7,075,381	1,810,989	5,264,392	49,936	2.84%	25.60%	0.02%	
Health & Welfare	16,149,098	3,660,184	22.66%	16,630,908	3,801,078	12,829,830	140,895	3.85%	22.86%	0.19%	
Culture	9,528,686	2,778,647	29.16%	9,862,011	2,788,050	7,073,961	9,403	0.34%	28.27%	-0.89%	
Community Development	8,309,207	2,686,808	32.34%	8,543,930	2,549,702	5,994,228	(137,106)	-5.10%	29.84%	-2.49%	
Non-Departmental	1,469,545	136,126	9.26%	1,843,434	144,402	1,699,032	8,276	6.08%	7.83%	-1.43%	
Transfers	128,882,022	50,412,607	39.12%	131,536,025	52,007,800	79,528,225	1,595,193	3.16%	39.54%	0.42%	
Total General Fund	\$ 227,422,623	\$ 76,989,086	33.85%	\$ 234,889,392	\$ 79,343,670	\$ 155,545,722	\$ 2,354,584	3.06%	33.78%	-0.07%	
By Expenditure Type		September			September						
Personnel	\$ 66,974,535	\$ 18,593,257	27.76%	\$ 70,426,832	\$ 19,021,442	\$ 51,405,390	\$ 428,185	2.30%	27.01%	-0.75%	
Operating	14,896,608	3,945,720	26.49%	15,569,425	4,016,764	11,552,661	71,044	1.80%	25.80%	-0.69%	
Capital	125,813	135,415	107.63%	392,368	67,871	324,497	(67,544)	-49.88%	17.30%	-90.33%	A
Other Charges	15,681,785	3,902,087	24.88%	15,726,910	4,222,893	11,504,017	320,806	8.22%	26.85%	1.97%	
Other Use of Funds	129,743,882	50,412,607	38.86%	132,773,857	52,014,700	80,759,157	1,602,093	3.18%	39.18%	0.32%	
Total General Fund	\$ 227,422,623	\$ 76,989,086	33.85%	\$ 234,889,392	\$ 79,343,670	\$ 155,545,722	\$ 2,354,584	3.06%	33.78%	-0.07%	

Variance Analysis to Prior Year for Percentage Point Change of 2.5% or More

A Capital: Capital spending is 90.33% lower compared to this time last year due to a higher budget appropriated in FY 2026 and less immediate YTD expenditures of this line.

FY 2026 Undedicated Contingency Reserve as of September 30, 2025

4-100-091400-9999

Fiscal Year 2026 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						
3						-
4						-
5						-
6						-

Contingency Reserve Balance if all requested items are approved:	\$ 250,000
---	-------------------

FY 2026 Administratively Approved Budget Actions through September 30, 2025

per BA Policy FC-5

	Dept/Fund	Description	Date Approved	Amount	Local Match Y/N	Comments
1	Social Services	De-appropriates DSS facility-use costs based on actuals.	7/2/2025	(7,257)	N	
2	Airport Fund	Appropriates donation for WWII celebration in July 2025.	7/15/2025	1,300	N	
3	Airport Fund	Appropriates FY26 State DOAV Triannual Inspections grant funding.	7/22/2025	3,684	Y	Local match sourced from within department operating budget.
4	Commonwealth's Attorney	Appropriates revenue received from Town of Warrenton MOU.	8/21/2025	1,000	N	
5	Library	Appropriates difference between budgeted and actual aid received by the Commonwealth for FY26.	8/21/2025	3,535	N	
6	Economic Development	Appropriates revenue received for FY26 cost-share with Virginia Tourism Corporation.	9/2/2025	9,100	N	
7	Airport Fund	Appropriates FAA and DOAV grant funding received for FY26 Distinguished Business Enterprise (DBE) Updates.	9/2/2025	7,593	Y	Local match sourced from within department operating budget.
8	Fire Rescue System	Appropriates additional grant funding received for the Radiological Emergency Preparedness Program Grant.	9/2/2025	300	N	
9	Airport Fund	Appropriates DOAV funding for the FY26 Promotional Grant.	9/16/2025	10,000	Y	Local match sourced from within department operating budget.
10	Fleet Fund	Appropriates funds from the sale of vehicles SD-150 and BG-1.	9/18/2025	7,837	N	
11	Capital Projects Fund	De-appropriates Safe Routes to School grant revenue for VDOT charge related to Grace Miller project.	9/18/2025	(1,896)	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



TYLER ENTERPRISE ERP PROJECT IMPLEMENTATION

Project Status 

Timeline 

Budget 

Project Status - Month 9 of 11

• October

- **10/1, 10/2:** User Acceptance Testing Follow-up
 - General Ledger, Purchasing, Budget (County and School)
- **10/7, 10/8, 10/9:** System and Process Refinement
 - General Ledger, Budget, Purchasing, Accounts Payable, Conversions, Reporting
- **10/22, 10/23:** System and Process Refinement
 - General Ledger, Budget, Purchasing, Accounts Payable, Conversions, Reporting
- **Conversions** - Continued data passes to Tyler.
 - The project timeline is contingent on system conversions. Files must be to Tyler no later than 10/11.
 - Key decisions have been made and work is being completed to meet this deadline.
 - Accounts Payable Vendors, 1099's, Checks and Invoices for FY26
 - Budget and Actuals
- **Roles and Workflow**
 - Tested during user acceptance testing for project team. Continued adjustments to be made prior to end user testing.

Project Highlight: End User Testing

Preparation for End User Testing has begun. Training will be divided between County and School sessions for each module. The list of employees needing training for entry, processing and approvals is being finalized.

During this testing phase, end users will have the opportunity to get an overview of the system, and the processes they are responsible for. Resources from the project team will be available during these sessions.

End User Testing

EUT sessions will take place over the next few months in preparation of Go-Live. These sessions are crucial to confirm process and system functionality are working as intended.

What's Next?

Continued data validation and conversion work.

Testing and process refinement.

What do I need to know?

The Go-Live date is January 1, 2026 - less than 90 days away! The next phase of the project will consist of training, process refinement, and procedure development.

Success Highlight

User Acceptance Testing has been completed. The project team successfully completed test scripts for all modules. These scripts tested system functionality, roles and workflow.



Gallagher

Insurance | Risk Management | Consulting

**YTD CLAIM ANALYSIS
PREPARED EXCLUSIVELY FOR:**

**Fauquier County, Schools, and WSA
County Finance Committee Meeting
October 15, 2025**

FY 2026 Data through August 31, 2025

Presented by



Gallagher

Insurance | Risk Management | Consulting

This analysis is for illustrative purposes only, and is not a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future health care costs including utilization patterns, catastrophic claims, changes in plan design, health care trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. Please see your policy or contact us for specific information or further details in this regard.

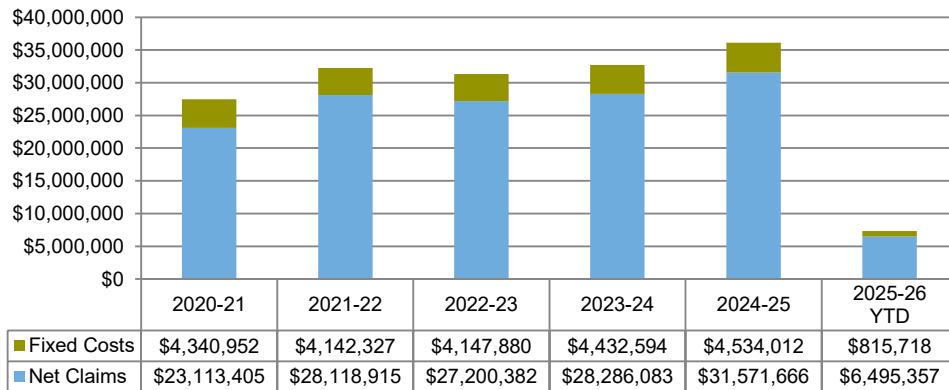
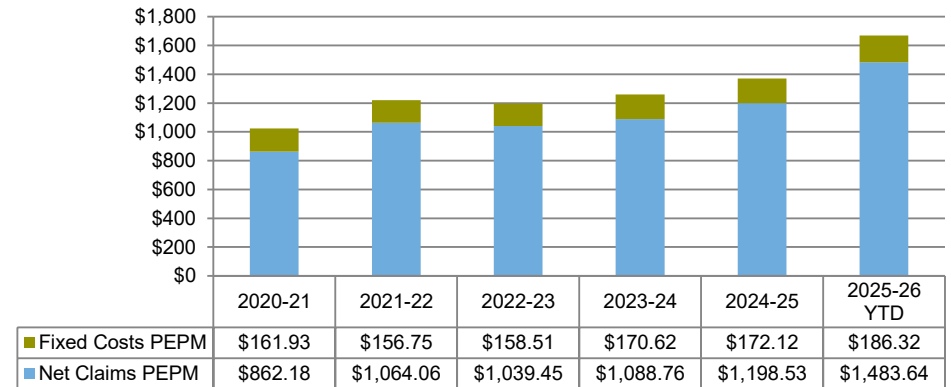
Carrier: Anthem**Plan Year: 7/1/2025 - 6/30/2026**

Executive Analysis

- 1) The gross health and welfare expense for the month of August is \$3,463,769 or \$1,584.52 per employee per month (PEPM)
- 2) The YTD gross health and welfare expense through August is \$7,311,074 or \$1,669.96 PEPM
- 3) Actual results YTD are 20.0% above projected budget on a gross PEPM basis
- 4) The projected budget results yield a YTD deficit of -\$1,219,351, which equates to -\$278.52 PEPM
- 5) Large claimants represent 34.6% of total YTD medical/Rx claim expense
- 6) 4 individuals from County/Schools have surpassed the specific deductible contained in the current stop loss contract. 0 individuals from WSA has exceeded the specific deductible. The YTD total estimated reimbursement is \$2,038,934.

Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 YTD
July	\$2,496,829	\$2,694,410	\$2,218,589	\$2,480,947	\$3,758,676	\$5,425,497
August	\$1,910,224	\$2,532,651	\$2,202,162	\$2,748,428	\$2,588,546	\$3,108,794
September	\$2,043,552	\$3,605,272	\$2,108,014	\$2,754,400	\$2,628,567	\$0
October	\$2,192,592	\$2,464,508	\$2,424,635	\$2,263,815	\$2,622,652	\$0
November	\$1,557,019	\$2,734,500	\$3,105,508	\$2,297,433	\$2,963,795	\$0
December	\$2,225,035	\$2,736,923	\$3,031,188	\$2,365,233	\$2,870,330	\$0
January	\$1,707,425	\$2,087,749	\$1,990,872	\$2,462,071	\$2,419,360	\$0
February	\$2,026,419	\$2,548,627	\$2,057,072	\$2,290,121	\$2,709,016	\$0
March	\$2,391,805	\$2,220,218	\$2,984,420	\$2,387,270	\$2,909,708	\$0
April	\$2,153,330	\$2,810,238	\$2,367,850	\$2,287,348	\$3,097,398	\$0
May	\$2,283,537	\$2,447,549	\$2,678,228	\$2,820,711	\$2,871,177	\$0
June	\$2,379,120	\$1,480,029	\$2,564,716	\$2,855,103	\$3,305,463	\$0
Gross Claims	\$25,366,888	\$30,362,674	\$29,733,253	\$30,012,881	\$34,744,686	\$8,534,290
Claims Over Stop Loss	(\$2,253,482)	(\$2,243,759)	(\$2,532,871)	(\$1,726,798)	(\$3,173,020)	(\$2,038,934)
Net Claims	\$23,113,405	\$28,118,915	\$27,200,382	\$28,286,083	\$31,571,666	\$6,495,357
Fixed Costs	\$4,340,952	\$4,142,327	\$4,147,880	\$4,432,594	\$4,534,012	\$815,718
Total Plan Cost	\$27,454,357	\$32,261,242	\$31,348,262	\$32,718,677	\$36,105,678	\$7,311,074

Average Monthly Enrollment	2,234	2,202	2,181	2,165	2,195	2,189
Total Plan Cost PEPM	\$1,024.11	\$1,220.81	\$1,197.96	\$1,259.38	\$1,370.65	\$1,669.96
% Change from Prior Year	N/A	19.2%	-1.9%	5.1%	8.8%	21.8%

Total Plan Cost

Total Plan Cost PEPM


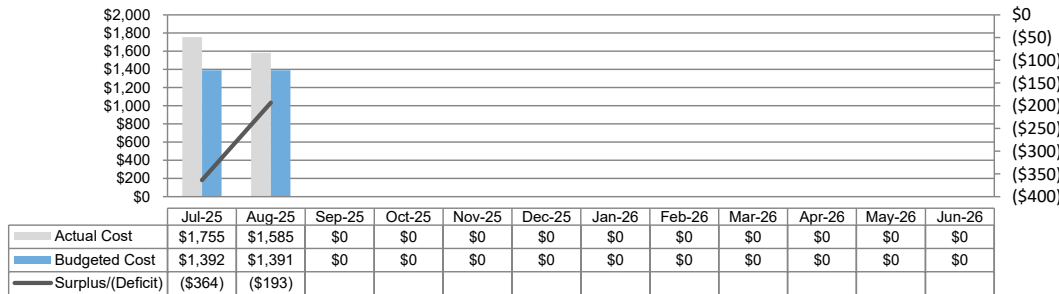
Carrier: Anthem
Specific Deductible: \$150,000
Plan Year: 7/1/2025 - 6/30/2026

Paid Month	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-to-Date		
													Total	PEPM	
Enrollment															
Subscribers	2,192	2,186	0	0	0	0	0	0	0	0	0	0	0	4,378	2,189
Members	5,255	5,239	0	0	0	0	0	0	0	0	0	0	0	10,494	5,247
Contract Size	2.40	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.40	
Claim Payments															
Medical Claims	\$4,643,250	\$2,370,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,013,421	\$1,601.97
Rx Claims	\$1,103,877	\$1,057,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,161,861	\$493.80
Capitation	(\$984)	\$473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$512)	(\$0.12)
Rebate Credit	(\$332,461)	(\$331,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$664,011)	(\$151.67)
Rebate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Innovation	\$11,815	\$11,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,531	\$5.37
Claims Over Specific	(\$1,986,649)	(\$52,285)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,038,934)	(\$465.72)
Total Net Claim Payments	\$3,438,848	\$3,056,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,495,357	\$1,483.64
Fixed Costs															
Administrative Fees	\$59,096	\$58,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,031	\$26.96
Stop Loss Premiums	\$360,694	\$359,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720,437	\$164.56
Invoice Credit	(\$15,000)	(\$15,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,000)	(\$6.85)
HSA Funding	\$3,667	\$3,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,250	\$1.66
Total Fixed Costs	\$408,457	\$407,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$815,718	\$186.32
Total Plan Cost	\$3,847,305	\$3,463,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,311,074	\$1,669.96
Employee/Retiree Contributions	\$486,305	\$476,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$962,610	\$219.87
Net Employer Cost	\$3,360,999	\$2,987,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,348,464	\$1,450.08
Budget Comparison															
Budgeted Cost ¹	\$3,050,299	\$3,041,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,091,724	\$1,391.44
Actual Cost	\$3,847,305	\$3,463,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,311,074	\$1,669.96
Surplus/(Deficit)	(\$797,006)	(\$422,345)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,219,351)	(\$278.52)
Loss Ratio	126.1%	113.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	120.0%	

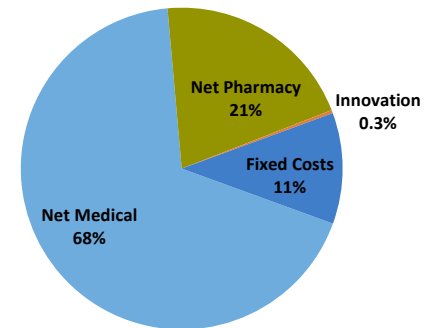
¹ Estimated based on enrollment and fully insured equivalent rates.

² Invoice credit is estimated by division. Estimates are determined by subscriber enrollment.

Budget Comparison PEPM



Combined Plan Expenses



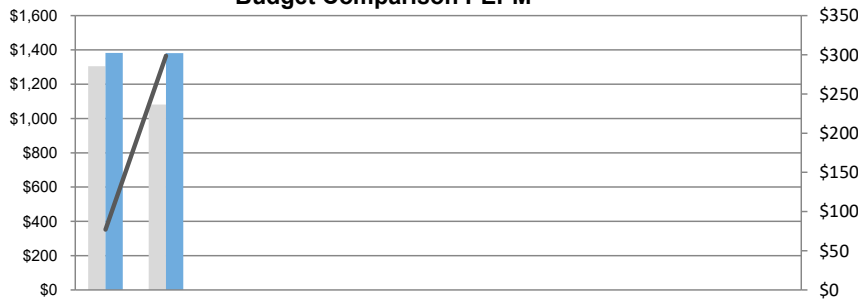
Carrier: Anthem
Specific Deductible: \$150,000
Plan Year: 7/1/2025 - 6/30/2026

Paid Month	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-to-Date	
													Total	PEPM
Enrollment														
Subscribers	705	704	0	0	0	0	0	0	0	0	0	0	1,409	705
Members	1,601	1,597	0	0	0	0	0	0	0	0	0	0	3,198	1,599
Contract Size	2.27	2.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.27	
Claim Payments														
Medical Claims	\$1,039,704	\$496,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,536,028	\$1,090.15
Rx Claims	\$189,203	\$251,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440,853	\$312.88
Capitation	(\$279)	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$140)	(\$0.10)
Rebate Credit	(\$106,927)	(\$106,776)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$213,703)	(\$151.67)
Innovation	\$2,819	\$2,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,712	\$4.05
Claims Over Specific	(\$331,317)	(\$9,283)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$340,600)	(\$241.73)
Total Net Claim Payments	\$793,204	\$634,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,428,149	\$1,013.59
Fixed Costs														
Administrative Fees	\$19,007	\$18,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,987	\$26.96
Stop Loss Premiums	\$111,792	\$111,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223,425	\$158.57
Invoice Credit	(\$4,824)	(\$4,831)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,655)	(\$6.85)
HSA Funding	\$875	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,708	\$1.21
Total Fixed Costs	\$126,849	\$126,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253,465	\$179.89
Total Plan Cost	\$920,053	\$761,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681,614	\$1,193.48
Employee/Retiree Contributions	\$150,454	\$148,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298,905	\$212.14
Net Employer Cost	\$769,599	\$613,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,382,710	\$981.34
Budget Comparison														
Budgeted Cost ¹	\$974,352	\$971,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,946,263	\$1,381.31
Actual Cost	\$920,053	\$761,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681,614	\$1,193.48
Surplus/(Deficit)	\$54,299	\$210,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264,648	\$187.83
Loss Ratio	94.4%	78.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	86.4%	

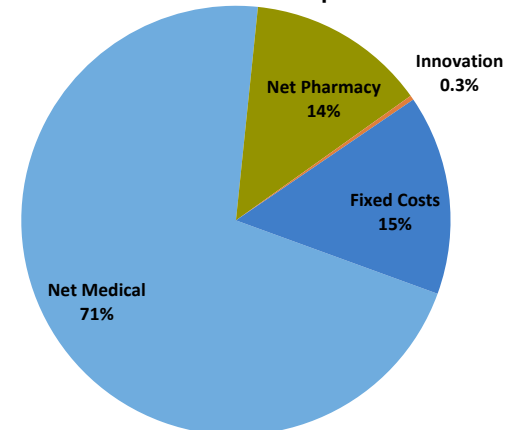
¹ Estimated based on enrollment and fully insured equivalent rates.

² Invoice credit is estimated by division. Estimates are determined by subscriber enrollment.

Budget Comparison PEPM



Combined Plan Expenses

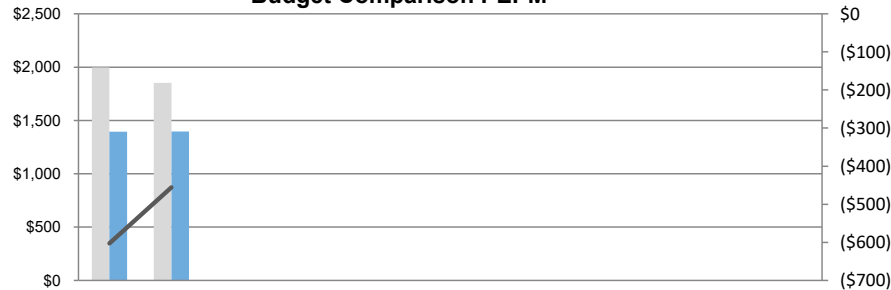


Carrier: Anthem
Specific Deductible: \$150,000
Plan Year: 7/1/2025 - 6/30/2026

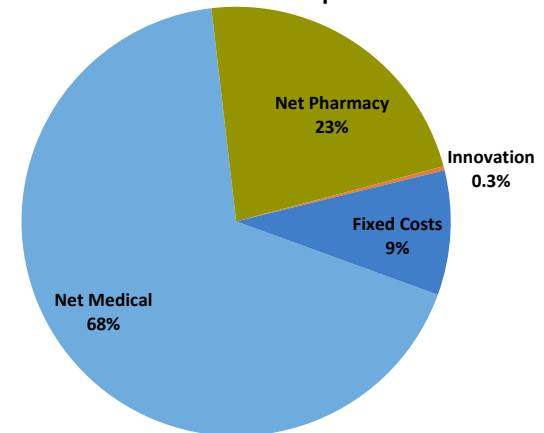
Paid Month	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-to-Date	
													Total	PEPM
Enrollment														
Subscribers	1,442	1,437	0	0	0	0	0	0	0	0	0	0	2,879	1,440
Members	3,546	3,534	0	0	0	0	0	0	0	0	0	0	7,080	3,540
Contract Size	2.46	2.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.46	
Claim Payments														
Medical Claims	\$3,585,763	\$1,859,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,444,875	\$1,891.24
Rx Claims	\$900,889	\$794,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,695,008	\$588.75
Capitation	(\$683)	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$359)	(\$0.12)
Rebate Credit	(\$218,708)	(\$217,950)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$436,658)	(\$151.67)
Innovation	\$8,698	\$8,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,085	\$5.93
Claims Over Specific	(\$1,655,332)	(\$43,002)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,698,334)	(\$589.90)
Total Net Claim Payments	\$2,620,626	\$2,400,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,021,617	\$1,744.22
Fixed Costs														
Administrative Fees	\$38,876	\$38,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,618	\$26.96
Stop Loss Premiums	\$228,658	\$227,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456,523	\$158.57
Invoice Credit	(\$9,868)	(\$9,860)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,728)	(\$6.85)
HSA Funding	\$2,792	\$2,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,542	\$1.92
Total Fixed Costs	\$260,458	\$259,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$519,954	\$180.60
Total Plan Cost	\$2,881,085	\$2,660,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,541,571	\$1,924.82
Employee/Retiree Contributions	\$326,894	\$318,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645,789	\$224.31
Net Employer Cost	\$2,554,191	\$2,341,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,895,782	\$1,700.51
Budget Comparison														
Budgeted Cost ¹	\$2,012,095	\$2,005,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,017,757	\$1,395.54
Actual Cost	\$2,881,085	\$2,660,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,541,571	\$1,924.82
Surplus/(Deficit)	(\$868,990)	(\$654,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,523,814)	(\$529.29)
Loss Ratio	143.2%	132.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	137.9%	

¹ Estimated based on enrollment and fully insured equivalent rates.

² Invoice credit is estimated by division. Estimates are determined by subscriber enrollment.

Budget Comparison PEPM


	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Actual Cost	\$1,998	\$1,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted Cost	\$1,395	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surplus/(Deficit)	(\$603)	(\$456)										

Combined Plan Expenses


Carrier: Delta Dental of Virginia

Paid Month	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Current Policy		
													Total	PEPM	
Enrollment															
Subscribers	2,413	2,409	0	0	0	0	0	0	0	0	0	0	0	4,822	2,411
Members	5,591	5,575	0	0	0	0	0	0	0	0	0	0	0	11,166	5,583
Contract Size	2.32	2.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.32	
Total Claim Payments	\$217,532	\$152,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$370,201	\$76.77
Premium	\$207,467	\$206,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414,134	\$85.88
Employee/Retiree Contributions	\$149,116	\$145,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294,809	\$61.14
Employer Cost	\$58,351	\$60,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119,325	\$24.75

Premium versus Claims



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Total Claim Payments	\$217,532	\$152,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Premium	\$207,467	\$206,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



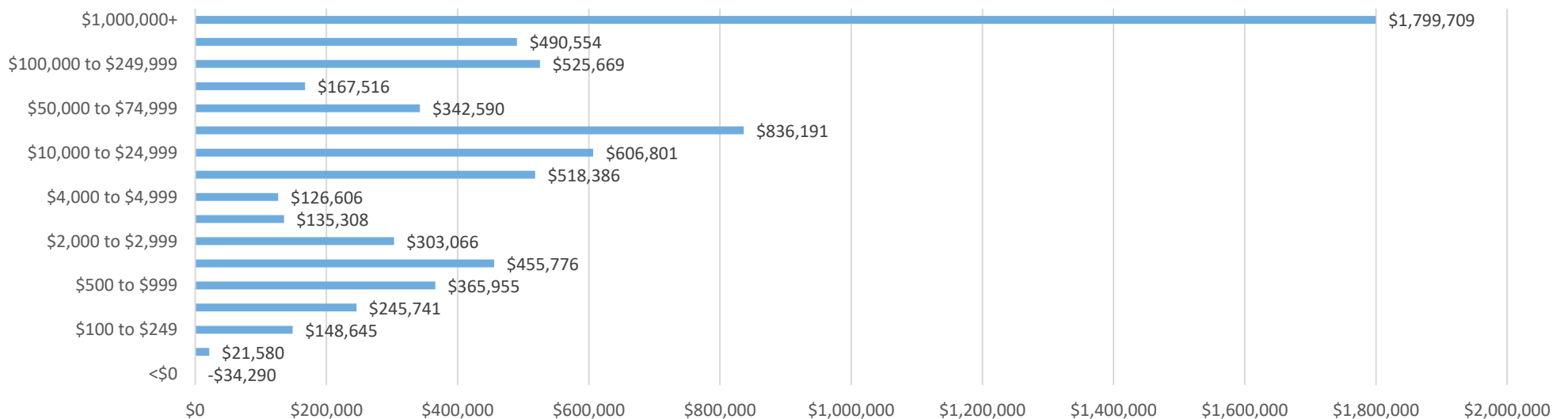
Financial Monitoring Report - Fauquier County, Schools, and WSA

Paid Claims Distribution - Medical Only

Reporting as of August 31, 2025

Insurance | Risk Management | Consulting

Paid Amount Range	Claimants	Percent Total Claimants	Paid Amount	Percent Paid Amount	Average Per Claimant
<\$0	25	0.8%	(\$76,672)	-1.1%	(\$3,067)
\$0 to \$99	416	13.0%	\$21,580	0.3%	\$52
\$100 to \$249	887	27.7%	\$148,645	2.1%	\$168
\$250 to \$499	689	21.5%	\$245,741	3.5%	\$357
\$500 to \$999	518	16.2%	\$365,955	5.2%	\$706
\$1,000 to \$1,999	330	10.3%	\$455,776	6.5%	\$1,381
\$2,000 to \$2,999	123	3.8%	\$303,066	4.3%	\$2,464
\$3,000 to \$3,999	40	1.2%	\$135,308	1.9%	\$3,383
\$4,000 to \$4,999	28	0.9%	\$126,606	1.8%	\$4,522
\$5,000 to \$9,999	75	2.3%	\$518,386	7.4%	\$6,912
\$10,000 to \$24,999	37	1.2%	\$606,801	8.7%	\$16,400
\$25,000 to \$49,999	23	0.7%	\$836,191	11.9%	\$36,356
\$50,000 to \$74,999	6	0.2%	\$342,590	4.9%	\$57,098
\$75,000 to \$99,999	2	0.1%	\$167,516	2.4%	\$83,758
\$100,000 to \$249,999	4	0.1%	\$525,669	7.5%	\$131,417
\$250,000 to \$499,999	1	0.0%	\$490,554	7.0%	\$490,554
\$1,000,000+	1	0.0%	\$1,799,709	25.7%	\$1,799,709
3,205	100.0%	\$7,013,421	100.0%	\$2,188.27	





This analysis is for illustrative purposes only, and is not a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future health care costs including utilization patterns, catastrophic claims, changes in plan design, health care trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. Please see your policy or contact us for specific information or further details in this regard.

Solvency Disclaimer

Health Plans: Medical, HMOs, Dental, Vision, Employee Assistance Program, Stop Loss

While Gallagher does not guarantee the financial viability of any health insurance carrier or market, it is an area we recommend that clients closely scrutinize when selecting a health insurance carrier. There are a number of rating agencies that can be referred to including, A.M. Best, Fitch, Moody's, Standard & Poor's, and Weiss Ratings (The Street.com). Generally, agencies that provide ratings of Health Insurers, including traditional insurance companies and other managed care organizations, reflect their opinion based on a comprehensive quantitative and qualitative evaluation of a company's financial strength, operating performance, and market profile. However, these ratings are not a warranty of an insurer's current or future ability to meet its contractual obligations.

County Health Insurance Report

	Revenue		Grand Total
	July	August	
ER Contribution	6,775,005.00	-	6,775,005.00
EE Dental	42,063.36	42,038.32	84,101.68
EE Medical	121,649.25	121,605.50	243,254.75
EE Vision	2,364.22	2,342.61	4,706.83
HSA	1,210.00	1,064.00	2,274.00
	6,942,291.83	167,050.43	7,109,342.26

	July	August	Grand Total
Miscellaneous Rev			
Miscellaneous	-	-	-
Recovered Costs	-	-	-
Interest	-	-	-
Due From OPEB	4,357.92	-	4,357.92
Transfer In	-	-	-
	4,357.92	-	4,357.92

	Draft Expense		Grand Total
	July	August	
Medical	1,162,746.10	550,518.35	1,713,264.45
Week 1	284,908.35	78,457.65	363,366.00
Week 2	616,218.63	85,363.41	701,582.04
Week 3	213,172.86	130,155.51	343,328.37
Week 4	-	86,236.10	86,236.10
Week 5	-	138,778.77	138,778.77
IBNR	-	-	-
HSA Exp / PCORI Fee	10,500.00	-	10,500.00
Network Access Fees			
Week 1	14,650.50	4,947.81	19,598.31
Week 2	10,668.06	6,286.35	16,954.41
Week 3	12,627.70	7,290.51	19,918.21
Week 4	-	7,631.80	7,631.80
Week 5	-	5,370.44	5,370.44
RX Costs	231,479.43	265,715.83	497,195.26
Week 1	139,733.80	29,811.34	169,545.14
Week 2	27,115.41	47,380.05	74,495.46
Week 3	64,630.22	69,184.68	133,814.90
Week 4	-	63,226.39	63,226.39
Week 5	-	56,113.37	56,113.37
Anthem Totals	1,394,225.53	816,234.18	2,210,459.71
Gallagher	-	-	-
Difference	-	-	-

** Difference due to timing, Gallagher pulls by month, Anthem bills weekly, some days of the month fall into the next month

Retiree / COBRA			
COBRA Payments	1,312.59	2,321.62	3,634.21
Retiree Payments	26,349.35	1,778.00	28,127.35
RHIC Exp	4,357.92	-	4,357.92
	27,661.94	4,099.62	31,761.56

Symetra			
Payments	111,950.42	111,474.71	223,425.13
Credits	-	-	-
	111,950.42	111,474.71	223,425.13

JMS&W			
Contribution	7,330.60	7,402.04	14,732.64
Med Claims	2,447.61	12,938.55	15,386.16
Dental	623.88	311.94	935.82
	4,259.11	(5,848.45)	(1,589.34)

WSA			

Contribution	-	47,676.23	47,676.23
Med Claims	29,680.54	22,207.81	51,888.35
Dental Claims	8,154.35	3,889.26	12,043.61
PCORI Fee	-	-	-
	(37,834.89)	21,579.16	(16,255.73)

Dental	126,073.89	62,657.49	188,731.38
Claim Based Admin	1,296.05	1,519.00	2,815.05
Week 1	683.55	274.40	957.95
Week 2	318.50	318.50	637.00
Week 3	294.00	308.70	602.70
Week 4	-	313.60	313.60
Week 5	-	303.80	303.80
Other Charges	(977.00)	5,051.57	4,074.57
Week 1	(278.55)	327.14	48.59
Week 2	(734.12)	-	(734.12)
Week 3	35.67	1,068.43	1,104.10
Week 4	-	3,575.00	3,575.00
Week 5	-	81.00	81.00
Enroll Admin (Credit)	(87,229.72)	(89,534.76)	(176,764.48)
Premium	3,840.00	3,872.01	7,712.01

Other Charges			
Wellness Center	1.00	175,803.46	175,804.46
Other	-	-	-
Transfer Out	8,107,750.00	-	8,107,750.00
Mnngmnt Consult	5,000.00	-	5,000.00
	8,112,751.00	175,803.46	8,288,554.46

Revenues	6,981,642.29	226,228.32	7,207,870.61	Total FY26 Revenues
Expenses	9,707,194.47	1,126,425.22	<u>2,725,869.69</u>	Total FY26 Expenses, less Transfer Out
			4,482,000.92	



Fauquier County Finance Committee Meeting Minutes June 18, 2025

The Finance Committee met on June 18, 2025, at 11:30 a.m. in the Warren Green Building 2nd Floor Conference Room, 10 Hotel Street, Warrenton, VA 20186. This meeting was a meeting of the Fauquier County Government Finance Committee. This document reflects the official minutes of that meeting.

The Fauquier County Committee Members present were Supervisor Washer and Supervisor Broaddus.

The staff present were Janelle Downes, Mallory Stribling, Kalvyn Smith, Dale Kidwell, Chad Brubaker, Marianne Primeau, Jenn Greer, Mary Wyckoff, Kristen Hylton, Eric Maybach, Prashant Shrestha, Meaghan Brill, Trisha Space, Lisa Booth, Belinda Deal, and Melissa Pitts.

1. Call to Order

The meeting was called to order at 11:30 am.

2. Reports

- A. **County Treasurer's Report:** Janelle Downes presented the Treasurer's Report on Delinquent Tax Collections to the committee. May delinquent balances were \$3,131,013 for Personal Property and \$2,329,721 for Real Estate. The report was accepted by the committee with no comments or questions.
- B. **Health Insurance Fund Report:** Mallory Stribling gave an update on Stop Loss. The premium is 29% higher, and it was recommended to maintain the deductible at \$150,000. Supervisor Broaddus asked what the overall premium dollar increase is. Trisha Space stated it was \$1,018,000 higher.
- C. **ERP Implementation Update:** Mary Wyckoff discussed the status of the project. She stated the ERP implementation is on track, with the chart of accounts work running a little behind. She anticipates the team to be back in the green on timeline risk soon. Supervisor Washer asked if the project was only a couple weeks behind. Mary Wyckoff confirmed and said that there were built in days.
- D. **Budget Reports:** Mallory Stribling discussed the Budget Action Report. All but one were approved as presented. Supervisor Broaddus wants to restrict the \$1.2 million to the Health Insurance Fund. Supervisor Washer recommends, while the funding can't be restricted, another budget action be submitted to reduce the School transfer by the same \$1.2 amount and move those funds to the Health Insurance fund. Supervisor Washer recommends the budget action for the cameras be tabled for further discussion.

Mallory Stribling reviewed the revenue report and expense reports, highlighting various line items. The reports were accepted by the committee with no comments or questions. Mallory Stribling stated the Contingency report had no changes and she presented the administratively approved budget adjustments.

- E. **Risk Management Report:** Mary Wyckoff communicated that the annual renewal through VACo, mostly due to worker's compensation and vehicle coverage. The schools are slightly higher. The County's MOD is 0.64%, which is the second lowest in the state. Supervisor Broaddus inquired about the deductible on each vehicle. Mary Wyckoff said it is \$2,500.00. Supervisor Broaddus asked if we had considered raising our deductible or self-insuring. Supervisor Washer asked what increasing the deductible by \$500 - \$1,000 would save.

3. Additional Items

Belinda Deal presented the Fire & Rescue annual audit update. She also asked for approval to release all FY 2026 contributions, except one. She shared that one company would need a follow-up review and would not be receiving their contribution at this time. The contributions (less the one) were approved for release.

4. Discussion Items

There were no discussion items.

COUNTY OF FAUQUIER

OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

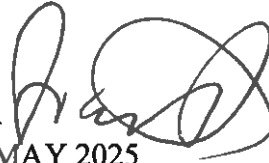
Warrenton, VA 20188

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

treasurer@fauquiercounty.gov

MEMORANDUM

DATE: 06/02 2025
TO: FINANCE COMMITTEE
FROM: TANYA REMSON WILCOX, TREASURER
SUBJECT: DELINQUENT TAX COLLECTIONS FOR MAY 2025



Listed below is a summary of the delinquent taxes collected for May 2025. 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 \$ (154,834.09)

COLLECTION OF PRIOR YEAR DELINQUENTS

	MAY 2025	APR 2025	MAY 2024
REAL ESTATE	90,230	280,146	73,228
PERSONAL PROPERTY	39,538	44,209	42,842
BUSINESS LICENSE	17,850	1,395	9,188
PENALTY/INTEREST	46 379	80 288	50 739
MONTHLY TOTAL	193,997	406,038	175,997

COLLECTION OF CURRENT DELINQUENTS

	MAY 2025	APR 2025	MAY 2024
REAL ESTATE	135,497	170,749	156,137
PERSONAL PROPERTY	346,949	717,744	279,208
BUSINESS LICENSE	9,056	10,965	22,536
PENALTY/INTEREST	69 249	65 477	54 291
MONTHLY TOTAL	560,751	964,935	512,172

REMAINING DELINQUENT BALANCES

	MAY 2025	MAY 2024
PERSONAL PROPERTY	3,131,013	3,035,632
REAL ESTATE	2,329,721	2,629,516
	<hr/>	
	5,460,734	5,665,148

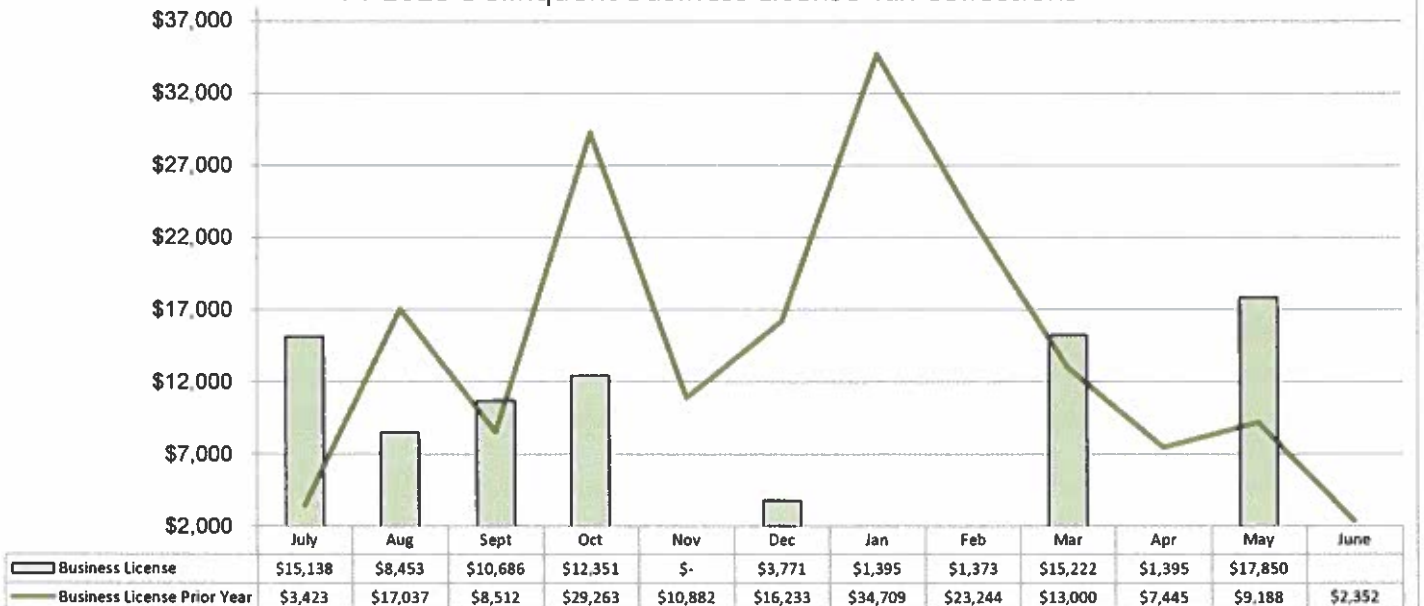
FY 2025 Delinquent Tax Balance



FY 2025 Delinquent Tax Collections



FY 2025 Delinquent Business License Tax Collections





MUNIS FINANCIALS PROJECT IMPLEMENTATION

Project Status 

Timeline 

Budget 

Project Status - Month 5 of 11

• June

- **6/3, 6/4, 6/5:** Configuration and Power User Review
 - Purchasing, Accounts Payable, P-Card, Roles & Workflow
- **6/10:** Configuration and Power User Review - General Ledger
- **6/11:** Chart of Account Design - Bright to Tyler configuration
- **6/12:** Enterprise Forms Processing and Vendors
- **6/17, 6/18, 6/20:** Configuration and Power User Review
 - Role Based Security & Workflow, Budget, Vendor Master and Vendor Conversion
- **6/25, 6/26, 6/27:** Process Refinement
 - Accounts Payable and Vendors
- **Chart of Accounts**
 - Finalizing Phase 1 (estimated completion date 6/6)
 - Begin Phase 2 scheduled for 6/11
- **Preparation of conversion files.**
 - AP Invoices and Vendors, Budget, GL, Capital Assets, PO's

Project Highlight: Role Based Security and Workflow

As the team completes the configuration and power user review sessions, we are also designing the roles and workflows for each module. This work goes hand-and-hand as it ensures that the appropriate users have the appropriate system access and ability to perform their functions.

RBAC and Workflow

Having the ability to add workflow allows us to streamline processes and maximize system efficiencies by moving from paper and/or manual processes to electronic.

What's Next?

Import of necessary conversion files and completion of Configuration and Power User Review sessions.

What do I need to know?

Conversions are a huge part of the implementation. The team is working with Tyler as we take our data from Bright, format it appropriately, and import into the modules as appropriate. As we go through this process, we will be cleaning up data to ensure that only the necessary data is brought over.

Success Highlight

Chart of Account redesign: The team has worked tirelessly to ensure this process is completed.

**Finance Committee Budget Action Report
June 18, 2025**

Budget Action Summary		
<u>Appropriations</u>	General Fund (FY 2025)	\$647,491
	School Division Grants Fund (FY 2025)	\$125,599
	General Fund (FY 2026)	\$218,478
	School Division Operating Fund (FY 2026)	\$1,200,873
	Asset Replacement Fund (FY 2026)	\$573,290
<u>Transfers</u>	Asset Replacement Fund (FY 2026)	\$79,217

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
FY 2025					
County Administration	Interest Earnings	\$647,491	All Points Broadband Bank Account	General Fund	Appropriates \$647,491 in interest earnings from the All Points broadband project to General Fund Balance to begin capturing interest earnings.
School Division	School Improvement Grant	\$125,599	Commonwealth of Virginia	School Division Grants Fund	Appropriates \$125,599 to the School Division Grants Fund for school improvement activities at Cedar Lee Middle School, H.M. Pearson Elementary School, and M.M. Pierce Elementary School.

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
FY 2026					
County Administration	One-Time Bonus for Constitutional Offices	\$218,478	General Fund Balance	General Fund	Appropriates \$218,478 from General Fund Balance in support of issuing the required 1.5% one-time bonus to staff in the five Constitutional Offices and the Registrar's Office.

**Finance Committee Budget Action Report
June 18, 2025**

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
Fire Rescue System	Laryngoscopes	\$79,217	Fire Rescue Reserve	Asset Replacement Fund	Transfers \$79,217 from the Fire Rescue Reserve to the Asset Replacement Fund in support of the purchase of 23 new laryngoscopes and blades for the EMS providers.
School Division	FY26 Additional State Funding	\$ 1,200,873	Commonwealth of Virginia	School Division Operating Fund	Appropriates \$1,200,873 in additional recurring revenue as a result of the State budget adoption.
Sheriff's Office	Speed Camera Funding	\$573,290	General Fund Balance	Asset Replacement Fund	Appropriates balance of speed camera funding to Sheriff's Office asset replacement line for additional asset requests for FY 2026.

Fauquier County General Fund Revenue FY 2025 Budget vs. Actual as of May 31, 2025

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
GENERAL PROPERTY TAXES						
Real Estate Tax	\$ 113,001,601	\$ 113,697,619	\$ 114,911,802	\$ 114,911,802	\$ 103,171,803	\$ 114,911,802
Public Service	6,595,682	6,082,521	5,750,000	5,750,000	3,930,558	5,750,000
Personal Property Tax	42,589,692	40,160,585	36,350,000	36,350,000	32,307,567	32,307,567
Business Personal Property Tax	-	-	-	-	8,235,739	8,235,739
Rollback Taxes	96,274	127,053	115,000	115,000	4,002	70,000
Delinq Real Estate Tax	449,906	1,093,236	550,000	550,000	816,120	816,120
Delinq Public Service	117,275	-	-	-	-	-
Delinq Personal Property Tax	744,066	837,247	600,000	600,000	615,379	615,379
Delinq Business Personal Property Tax	-	-	-	-	127,233	127,233
Penalties - All Property	1,158,398	942,162	1,100,000	1,100,000	720,131	950,000
Interest - All	461,485	590,616	425,000	425,000	496,075	496,075
<i>SUBTOTAL</i>	\$ 165,214,379	\$ 163,531,039	\$ 159,801,802	\$ 159,801,802	\$ 150,424,608	\$ 164,279,915
OTHER LOCAL TAXES						
Sales Tax (Local)	\$ 13,946,263	\$ 14,721,455	\$ 13,872,475	\$ 13,872,475	\$ 12,328,519	\$ 14,925,268
Utility Tax (Local)	1,676,407	1,700,629	1,475,000	1,475,000	1,126,494	1,475,000
Utility Consumption Tax	222,036	238,637	210,000	210,000	246,386	246,386
BPOL Tax	2,982,191	3,401,237	2,025,000	2,025,000	1,866,278	2,025,000
License Fee	20,485	9,279	-	-	1,844	1,844
Bank Stock Tax	245,399	282,338	150,000	150,000	171,155	171,155
Recording Tax & Fees (Deeds)	1,674,915	2,168,583	1,750,000	1,750,000	1,723,740	1,723,740
Recording Tax & Fees (Wills)	27,358	30,554	20,000	20,000	23,286	23,286
Transient Occupancy Tax	176,477	198,613	100,000	100,000	156,342	156,342
Cigarette Tax	773,097	544,693	460,000	460,000	339,321	460,000
Food and Beverage Tax	4,251,063	4,330,511	4,200,000	4,200,000	3,186,945	4,250,000
<i>SUBTOTAL</i>	\$ 25,995,690	\$ 27,626,529	\$ 24,262,475	\$ 24,262,475	\$ 21,170,310	\$ 25,458,021

Fauquier County General Fund Revenue FY 2025 Budget vs. Actual as of May 31, 2025

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
PERMITS, FEES, AND LICENSES						
Dog Tags	\$ 18,221	\$ 21,637	\$ 23,137	\$ 23,137	\$ 23,155	\$ 23,155
Land Use Fees	20,964	12,307	351,869	351,869	366,645	366,645
Transfer Fees	2,018	2,078	2,100	2,100	1,681	1,681
State Primary Fees	1,461	-	-	-	-	-
Community Development Fees	1,881,089	1,685,421	1,669,300	1,669,300	1,660,742	1,669,300
Hunting Lease	-	24	-	-	-	-
<i> SUBTOTAL</i>	\$ 1,923,754	\$ 1,721,466	\$ 2,046,406	\$ 2,046,406	\$ 2,052,222	\$ 2,060,780
FINES AND FORFEITURES						
Local Fines	\$ 403,109	\$ 450,158	\$ 380,458	\$ 380,458	\$ 339,342	\$ 380,458
Court Judgment Proceeds	1,299	15,050	-	-	3,900	3,900
Zoning Violation Fines	11,909	7,860	4,500	4,500	3,325	3,500
Parking Tickets	460	200	-	-	4,000	4,000
Speeding Cameras	-	-	-	-	831,674	900,000
Interest on Local Fines	5,039	4,123	5,376	5,376	2,784	3,500
<i> SUBTOTAL</i>	\$ 421,816	\$ 477,391	\$ 390,334	\$ 390,334	\$ 1,185,025	\$ 1,295,358
USE OF MONEY AND PROPERTY						
Interest Income - General Fund	\$ 3,071,033	\$ 5,345,166	\$ 1,250,000	\$ 3,850,000	\$ 4,883,758	\$ 5,000,000
Gain (Loss) on Investments	(56,010)	70,310	-	-	-	-
Lease Financing	405,405	466,175	-	-	-	435,790
Rental of County Property	138,407	91,326	64,603	64,603	44,767	50,000
Rental of Health Department	23,257	23,530	25,700	25,700	23,558	23,558
Facility Use Hospital Hill Property	161,630	142,915	150,000	150,000	161,800	176,509
<i> SUBTOTAL</i>	\$ 3,743,722	\$ 6,139,422	\$ 1,490,303	\$ 4,090,303	\$ 5,113,883	\$ 5,685,857

**Fauquier County General Fund Revenue
FY 2025 Budget vs. Actual as of May 31, 2025**

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
CHARGES FOR SERVICES						
Excess Fees (Clerk of C. Court)	\$ 31,086	\$ 13,691	\$ 72,000	\$ 72,000	\$ 15,456	\$ 17,000
Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742
Law Library Fees	8,901	10,383	9,000	9,000	11,691	11,691
Local Cost	2,759	3,468	5,000	5,000	2,105	2,250
Detention Fee	642	416	-	-	432	432
Inmate Processing Fee	5,186	4,893	5,088	5,088	3,924	4,500
Commonwealth's Attorney Fee	4,162	3,669	7,000	7,000	4,761	5,500
County Attorney Fees	25,358	110,423	-	-	44,144	44,144
Correction & Detention Charge	19,092	13,911	16,757	16,757	19,129	19,129
Street Signs	1,254	2,299	1,000	1,000	956	956
Police Reports/Fingerprinting Fee	5,770	4,290	5,809	5,809	4,200	5,809
Inmate DNA	510	558	638	638	531	531
Courtroom Security	277,078	321,188	233,422	233,422	280,528	280,528
Parks & Recreation	744,851	904,477	727,461	727,461	633,571	727,461
Welfare & Social Services Fees	3,996	2,646	-	-	440	440
Library Fees	48,470	45,549	50,000	50,000	42,690	50,000
Sales of GIS Maps	9,413	3,999	10,500	10,500	6,306	10,500
<i>SUBTOTAL</i>	\$ 1,192,271	\$ 1,449,605	\$ 1,147,417	\$ 1,147,417	\$ 1,074,606	\$ 1,184,612

**Fauquier County General Fund Revenue
FY 2025 Budget vs. Actual as of May 31, 2025**

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
MISCELLANEOUS						
Path Foundation Grants	\$ 20,103	\$ 9,252	\$ -	\$ -	\$ 9,718	\$ 9,718
Program Donations	1,175	5,500	-	-	-	-
Farm Tour Donations	-	500	500	500	1,000	1,000
DSS Program Donations	700	-	500	7,050	755	1,505
Admin Fees - Debt Set-Off	54,390	62,908	65,000	65,000	11,619	11,619
Lien Fees - Treasurer	32,846	32,390	46,000	46,000	25,979	27,000
Lien Fees - County Attorney	553	347	-	-	300	300
Commonwealth's Attorney Collection Fees	79,596	74,025	80,000	80,000	96,589	96,589
Circuit Court Collection Fees	899	545	1,000	1,000	1,131	1,131
General District Court Collection Fees	1,508	1,663	3,500	3,500	1,564	1,750
J&DR Court Collection Fees	73	73	250	250	79	100
HR Background Check	5,324	7,200	15,000	15,000	7,613	8,000
Wellness Dollars	75,000	75,000	75,000	75,000	75,000	75,000
HR Misc. Revenues	36,268	38,723	20,000	20,000	29,947	29,947
Town Election Reimb/Registrar	15,542	2,316	-	27,973	27,972	27,972
Insurance Recoveries	93,166	97,117	-	25,082	43,344	43,344
Credit Card Processing Fees	166,978	164,833	180,000	180,000	86,127	90,000
P-Card Rebates	49,218	71,725	100,000	100,000	89,802	95,000
Miscellaneous	100,037	72,998	24,500	77,307	107,798	107,798
<i>SUBTOTAL</i>	\$ 733,377	\$ 717,114	\$ 611,250	\$ 723,662	\$ 616,338	\$ 627,774

**Fauquier County General Fund Revenue
FY 2025 Budget vs. Actual as of May 31, 2025**

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
RECOVERED COSTS						
Canteen Medical Reimbursements	\$ 2,634	\$ 3,426	\$ 2,613	\$ 2,613	\$ 4,037	\$ 4,037
Process & Service Fees	628	311	-	-	643	643
Home Incarceration Fees	-	4,248	-	-	-	-
Other Government Charges	5,500	5,500	5,500	5,500	5,500	5,500
Work Release	8,870	5,922	3,000	3,000	20,304	20,304
CSA Refund	92,540	111,559	12,554	12,554	22,278	22,278
Warrenton Comm Ctr Recovered Costs	20,454	25,486	18,500	18,500	21,240	21,240
Miscellaneous	69,344	111,569	32,000	32,000	149,267	149,267
<i>SUBTOTAL</i>	\$ 199,970	\$ 268,022	\$ 74,167	\$ 74,167	\$ 223,268	\$ 223,268
TOTAL LOCAL REVENUE	\$ 199,424,978	\$ 201,930,586	\$ 189,824,154	\$ 192,536,566	\$ 181,860,260	\$ 200,815,586

Fauquier County General Fund Revenue FY 2025 Budget vs. Actual as of May 31, 2025

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
STATE REVENUE						
NON-CATEGORICAL AID						
Rolling Stock Tax	\$ 76,852	\$ 83,608	\$ 82,500	\$ 82,500	\$ 91,950	\$ 91,950
Mobile Home Titling Tax	45,329	26,414	30,000	30,000	37,383	37,383
Rental Car Tax	26,152	26,242	25,000	25,000	27,781	28,000
Commonwealth PPTRA	13,653,655	13,653,133	13,657,231	13,657,231	13,653,028	13,657,231
Communications Tax	2,008,718	1,887,673	2,000,000	2,000,000	1,420,036	2,000,000
VA Racing Pari-mutuel Wagering Tax	405	511	-	-	-	-
<i> SUBTOTAL</i>	\$ 15,811,110	\$ 15,677,581	\$ 15,794,731	\$ 15,794,731	\$ 15,230,177	\$ 15,814,564
CATEGORICAL AID						
SHARED EXPENSES						
Commonwealth's Attorney	\$ 610,997	\$ 684,150	\$ 716,095	\$ 716,095	\$ 612,574	\$ 716,095
Sheriff	4,318,660	4,757,109	4,847,938	4,847,938	4,087,517	4,847,938
Commissioner of Revenue	223,199	271,298	283,970	283,970	247,218	283,970
Treasurer	210,890	248,944	265,691	265,691	226,734	265,691
Registrar	92,999	163,688	92,307	92,307	-	92,307
Clerk of Court	599,681	655,067	602,548	654,114	567,969	654,114
Adult Confinement - Detention	62,476	66,168	87,814	87,814	66,367	87,814
<i> SUBTOTAL</i>	\$ 6,118,901	\$ 6,846,423	\$ 6,896,363	\$ 6,947,929	\$ 5,808,378	\$ 6,947,929
WELFARE						
Social Services	\$ 1,868,379	\$ 1,723,224	\$ 2,065,229	\$ 2,086,035	\$ 1,594,096	\$ 2,089,045
Children's Services Act	2,201,292	2,467,595	2,374,800	2,421,375	1,460,203	2,421,375
Domestic Violence Grant (State Portion)	15,950	17,098	52,667	52,667	-	52,667
DCJS VOCA Grant (State Portion)	20,167	30,000	30,000	58,260	80,546	80,546
<i> SUBTOTAL</i>	\$ 4,105,787	\$ 4,237,916	\$ 4,522,696	\$ 4,618,337	\$ 3,134,846	\$ 4,643,633

Fauquier County General Fund Revenue FY 2025 Budget vs. Actual as of May 31, 2025

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
OTHER CATEGORICAL AID						
Jury Duty Reimbursement	\$ 15,930	\$ 29,480	\$ 25,000	\$ 25,000	\$ 16,350	\$ 17,000
Records Preservation Grant	43,476	63,500	-	25,530	28,240	28,240
Adult Court SVS - Pretrial	242,501	275,346	238,676	238,676	287,460	287,460
Comprehensive Community Corrections	326,913	321,930	358,616	358,616	322,295	358,616
Prisoner Transportation	4,874	12,903	5,541	5,541	-	500
VA Juv Community Crime Control Act	36,836	40,836	36,836	36,836	36,836	36,836
E-911 Wireless Program	243,324	271,366	233,559	233,559	251,490	252,000
Armory	15,282	14,124	15,282	15,282	7,209	15,282
Library Aid	206,627	243,839	237,000	261,755	261,755	261,755
Commission of the Arts	4,500	4,500	4,500	4,500	4,500	4,500
AFID Grants	5,647	20,000	-	-	-	-
SRO Incentive Grant Program	171,549	76,086	-	78,418	60,201	78,418
NOVA - DC ICAC	9,039	14,392	-	4,438	4,437	4,437
Forest Land Use	54,979	-	-	100,000	100,000	100,000
Economic Development Grant	-	1,238	-	9,340	5,440	5,440
Miscellaneous	30,807	131,960	5,000	8,840	35,996	35,996
<i>SUBTOTAL</i>	\$ 1,412,285	\$ 1,521,501	\$ 1,160,010	\$ 1,406,331	\$ 1,422,208	\$ 1,486,480
TOTAL STATE REVENUE	\$ 27,448,083	\$ 28,283,421	\$ 28,373,800	\$ 28,767,328	\$ 25,595,610	\$ 28,892,606
FEDERAL REVENUE						
NON-CATEGORICAL AID						
Payments in Lieu of Taxes	\$ 3,230	\$ 3,435	\$ -	\$ -	\$ -	\$ -
<i>SUBTOTAL</i>	\$ 3,230	\$ 3,435	\$ -	\$ -	\$ -	\$ -

Fauquier County General Fund Revenue FY 2025 Budget vs. Actual as of May 31, 2025

DESCRIPTION	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	AMENDED FY 2025	ACTUAL FY 2025	PROJECTED FY 2025
CATEGORICAL AID						
Welfare Administration	\$ 3,880,185	\$ 3,866,252	\$ 3,596,148	\$ 3,607,264	\$ 3,186,465	\$ 3,500,000
Domestic Violence Grant (Federal Portion)	126,558	113,042	105,333	105,333	86,923	105,333
DCJS VOCA Grant (Federal Portion)	196,688	189,645	180,000	138,499	44,236	138,499
DCJS SASP Grant	-	5,772	-	-	-	-
Public Safety	224,998	55,873	17,992	49,119	134,933	134,933
<i>SUBTOTAL</i>	\$ 4,428,430	\$ 4,230,585	\$ 3,899,473	\$ 3,900,215	\$ 3,452,557	\$ 3,878,765
TOTAL FEDERAL REVENUE	\$ 4,431,660	\$ 4,234,020	\$ 3,899,473	\$ 3,900,215	\$ 3,452,557	\$ 3,878,765
INTERGOVERNMENTAL						
Conservation Easement Service District	\$ 1,094	\$ 4,447	\$ -	\$ -	\$ -	\$ -
Stormwater Management Fund	358,657	358,657	358,657	358,657	358,657	358,657
Vint Hill Community Enrichment Fund	-	-	-	153,929	153,929	153,929
Fire and Rescue Levy Fund	-	40,064	87,346	87,346	87,346	87,346
County Asset Replacement	4,312	46,708	-	-	-	-
Capital Projects Fund	65,935	7,241,653	-	98,500	98,500	98,500
Health Insurance Fund	10,500	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<i>SUBTOTAL</i>	\$ 440,498	\$ 9,691,529	\$ 4,446,003	\$ 4,698,432	\$ 4,698,432	\$ 4,698,432
SUBTOTAL, GENERAL FUND	\$ 231,745,220	\$ 244,139,556	\$ 226,543,430	\$ 229,902,541	\$ 215,606,859	\$ 238,285,389
USE OF FUND BALANCE	\$ 20,281,336	\$ 18,725,774	\$ 723,834	\$ 19,191,558	\$ 19,191,558	\$ 19,191,558
TOTAL GENERAL FUND	\$ 252,026,556	\$ 262,865,330	\$ 227,267,264	\$ 249,094,099	\$ 234,798,417	\$ 257,476,947

**Fauquier County General Fund Expenditures
FY 2025 Budget vs. Actual as of May 31, 2025**

DESCRIPTION	AMENDED FY24	ACTUAL FY24	FY24 % BUDGET SPENT YTD	AMENDED FY25	ACTUAL YTD FY25	REMAINING FY25 BUDGET YTD	FY25 CHANGE \$ YTD VS FY24	FY25 % CHANGE YTD VS FY24	FY25 % BUDGET SPENT YTD	DIFFERENCE % SPENT YTD VS FY24	COMMENTS: <-2.5% or >2.5% of % SPENT VS FY24
By Functional Area											
	<i>May</i>				<i>May</i>						
General Government	\$ 21,324,772	\$ 17,427,115	81.72%	\$ 23,026,922	\$ 18,558,758	\$ 4,468,164	\$ 1,131,643	6.49%	80.60%	-1.13%	
Judicial Administration	5,383,273	4,602,410	85.49%	6,203,993	5,378,679	825,314	776,269	16.87%	86.70%	1.20%	
Public Safety	26,937,447	24,801,294	92.07%	28,350,776	26,357,427	1,993,349	1,556,134	6.27%	92.97%	0.90%	
Public Works	6,559,293	5,392,044	82.20%	7,170,025	6,263,333	906,692	871,288	16.16%	87.35%	5.15%	A
Health & Welfare	15,403,883	13,552,831	87.98%	16,289,275	14,851,832	1,437,443	1,299,002	9.58%	91.18%	3.19%	B
Culture	9,177,543	8,120,381	88.48%	10,013,648	8,486,937	1,526,711	366,556	4.51%	84.75%	-3.73%	C
Community Development	8,235,659	6,545,363	79.48%	8,670,956	7,349,181	1,321,775	803,818	12.28%	84.76%	5.28%	D
Non-Departmental	6,515,162	1,541,287	23.66%	5,500,466	617,602	4,882,864	(923,685)	-59.93%	11.23%	-12.43%	E
Transfers	143,365,360	135,572,607	94.56%	143,868,038	135,149,214	8,718,824	(423,393)	-0.31%	93.94%	-0.62%	
Total General Fund	\$ 242,902,392	\$ 217,555,332	89.56%	\$ 249,094,099	\$ 223,012,964	\$ 26,081,135	\$ 5,457,632	2.51%	89.53%	-0.04%	
By Expenditure Type											
	<i>May</i>				<i>May</i>						
Personnel	\$ 62,784,823	\$ 55,968,653	89.14%	\$ 67,484,252	\$ 60,087,831	\$ 7,396,421	\$ 4,119,178	7.36%	89.04%	-0.10%	
Operating	14,693,126	11,262,044	76.65%	16,379,468	12,640,330	3,739,138	1,378,286	12.24%	77.17%	0.52%	
Capital	701,608	693,631	98.86%	361,852	265,205	96,647	(428,426)	-61.77%	73.29%	-25.57%	F
Other Charges	16,394,995	14,055,107	85.73%	16,207,280	14,828,494	1,378,786	773,387	5.50%	91.49%	5.76%	G
Other Use of Funds	148,327,840	135,575,897	91.40%	148,661,247	135,191,104	13,470,143	(384,793)	-0.28%	90.94%	-0.46%	
Total General Fund	\$ 242,902,392	\$ 217,555,332	89.56%	\$ 249,094,099	\$ 223,012,964	\$ 26,081,135	\$ 5,457,632	2.51%	89.53%	-0.04%	

Variance Analysis to Prior Year for Percentage Point Change of 2.5% or More

- A** Public Works: Public Works spending is 5.15% higher compared to this time last year due fewer vacancies and higher personnel spend in FY25.
- B** Health & Welfare: Health and Welfare spending is 3.19% higher compared to this time last year due to increased CSA service expenses (which are partially offset by state revenue).
- C** Culture: Culture spending is 3.73% lower compared to this time last year due to the appropriation of Vint Hill Enrichment Funds to Parks and Recreation not yet spent.
- D** Community Development: Community Development spending is 5.28% higher compared to this time last year due to a larger JMSWCD contribution (one-time vehicle purchase) than FY24.
- E** Non-Departmental: Non-Departmental spending is 12.43% lower compared to this time last year due to a legal settlement made in FY 2024.
- F** Capital: Capital spending is 25.57% lower compared to this time last year due to less budget appropriated in FY 2025 and less YTD expenditures.
- G** Other Charges: Other Charges spending is 5.76% higher compared to this time last year due to increased CSA expenditures, partially offset by revenue.

FY 2025 Undedicated Contingency Reserve as of May 31, 2025

4-100-091400-9999

Fiscal Year 2025 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	Remington Pool cleanup/demolishment	N/A	N/A	8/8/2024	35,000	215,000
2						-
3						-
4						-
5						-
6						-
Contingency Reserve Balance if all requested items are approved:						\$ 215,000

FY 2025 Administratively Approved Budget Actions through May 31, 2025

per BA Policy FC-02

	Dept/Fund	Description	Date Approved	Amount	Local Match Y/N	Comments
69	Fleet Maintenance	Appropriates funds received from the sale of a bumper jack.	5/8/2025	54	N	
70	Capital Projects Fund	De-appropriates VDOT charges from the federal portion of the Grace Miller SRTS grant.	5/19/2025	(505)	N	
71	Fleet Maintenance	Appropriates funds from the sale of vehicle M-7.	5/21/2025	2,612	N	
72	Sheriff's Office	Appropriates insurance recovery funds for totaled vehicle SD-1801 and non-totaled vehicle SD-1608.	5/21/2025	16,568	N	
73	Airport Fund	Appropriates DOAV grant funding for PAPI Alignment and REIL Outage Evaluation.	5/28/2025	1,650	Y	Local match sourced within current operating budget.
74	Parks & Recreation	Appropriates funds received from sale of trailer 2PR005.	5/28/2025	562	N	
75	Clerk of the Circuit Court	Appropriates funds from the Technology Trust Fund received from VA Comp Board.	5/28/2025	7,120	N	
76	Fire Rescue System	Appropriates funds received as reimbursement for Training Committee instructor fees.	5/28/2025	1,550	N	
77	Fleet Maintenance	Appropriates funds received from sale of vehicle BG-5.	5/29/2025	2,607	N	
78	Fleet Maintenance	Appropriates funds received from sale of vehicle 1S0005.	5/29/2025	3,189	N	
79	Parks & Recreation	Appropriates proffer funds to Capital Projects Fund for payment to Town of Warrenton for Timber Fence Trail segment 1.	5/29/2025	36,024	N	
80	Sheriff's Office	Appropriates funds received for FY25 SCAAP grant.	5/29/2025	4,733	N	
81	Sheriff's Office	Appropriates funds received for reimbursed ICAC expenditures to date.	5/29/2025	4,438	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