

**FINANCE COMMITTEE MEETING**  
**10 Hotel Street, Warrenton, VA 20186**  
**2<sup>nd</sup> Floor Large Conference Room**  
**February 11, 2026 4:00pm**

- 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. 17)
- 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**
- V. Additional 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](mailto:treasurer@fauquiercounty.gov)



### MEMORANDUM

DATE: 2/2/2026  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER   
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR JANUARY 2026

Listed below is a summary of the delinquent taxes collected for January 2026. These figures are broken down to show collections of base, penalty, and interest. Additionally, through the diligent efforts of the delinquent tax collectors, the Commissioner exonerated \$(139,813.05).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	JANUARY 2026	DECEMBER 2025	JANUARY 2025
REAL ESTATE	83,412	54,164	330,186
PERSONAL PROPERTY	58,144	88,546	55,978
BUSINESS LICENSE	9,241	20,351	1,395
PENALTY/INTEREST	37,322	40,834	46,118
<b>MONTHLY TOTAL</b>	<b>188,119</b>	<b>203,895</b>	<b>433,676</b>

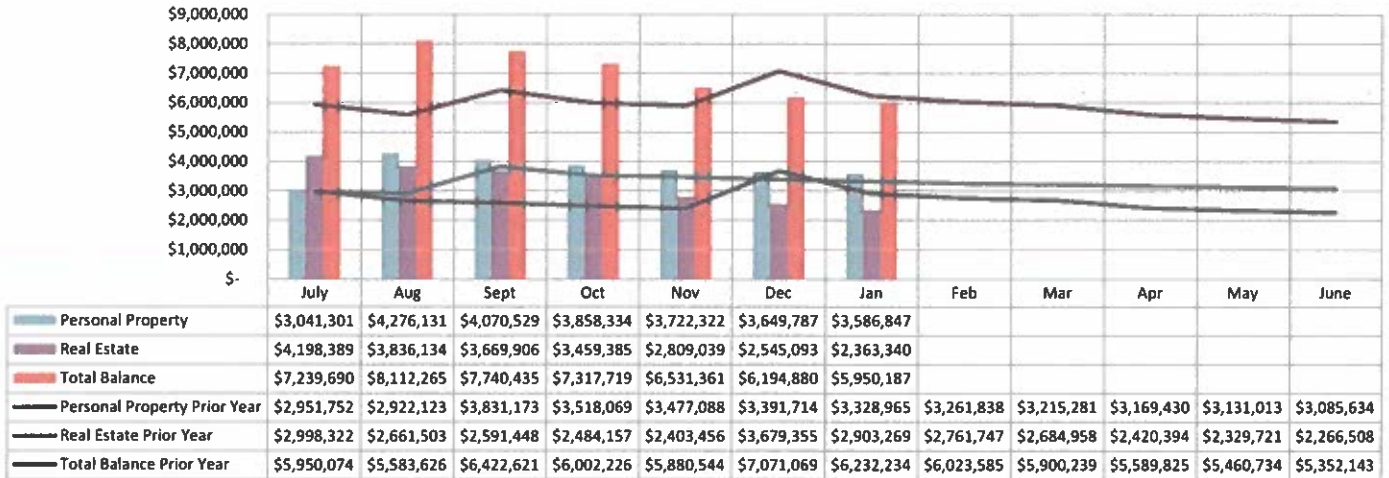
#### COLLECTION OF CURRENT DELINQUENTS

	JANUARY 2026	DECEMBER 2025	JANUARY 2025
REAL ESTATE	120,168	159,984	860,379
PERSONAL PROPERTY	483,008	881,382	918,646
BUSINESS LICENSE	31,919	14,017	55,364
PENALTY/INTEREST	70,764	107,417	176,077
<b>MONTHLY TOTAL</b>	<b>705,859</b>	<b>1,162,800</b>	<b>2,010,465</b>

#### REMAINING DELINQUENT BALANCES

	JANUARY 2026	JANUARY 2025
PERSONAL PROPERTY	3,586,847	3,328,965
REAL ESTATE	2,363,340	2,903,269
	<b>5,950,187</b>	<b>6,232,234</b>

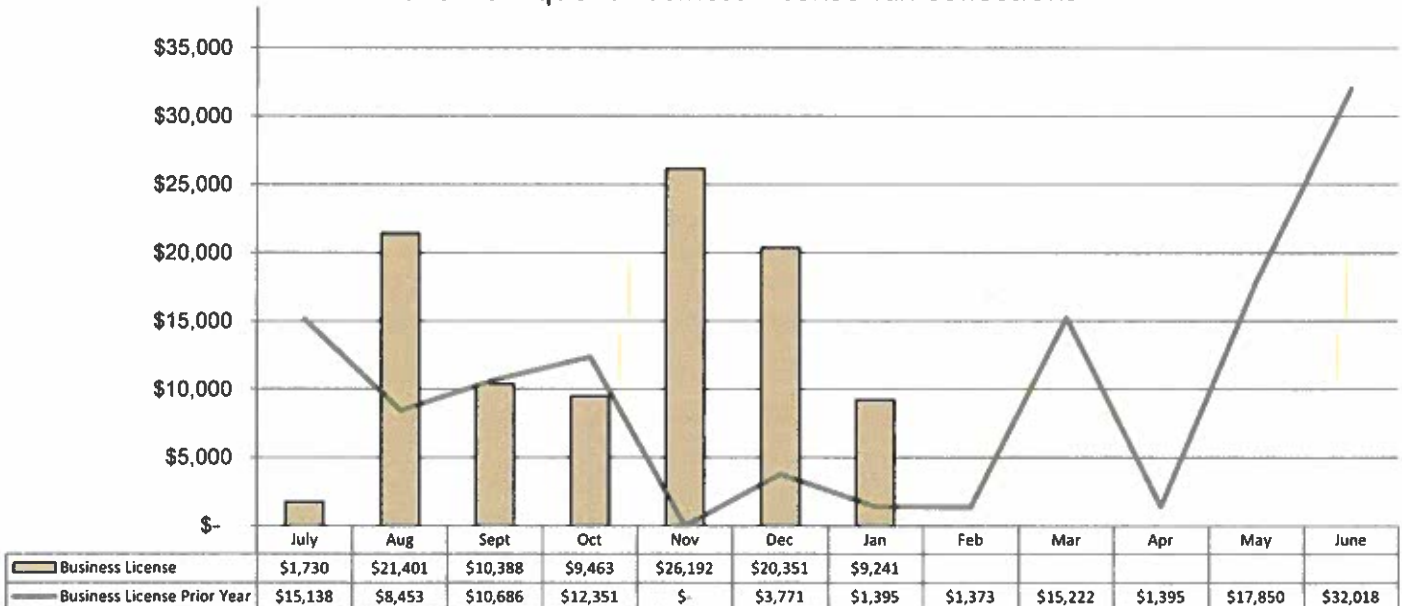
### FY 2026 Delinquent Tax Balance



### FY 2026 Delinquent Tax Collections



### FY 2026 Delinquent Business License Tax Collections



## Finance Committee Budget Action Report February 11, 2026

Budget Action Summary		
<u>Transfer</u>	Asset Replacement Fund	\$844,421

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
<b>Consent Agenda</b>					
<b>FY 2026</b>					
General Services	Elevator Modernization at 29 Ashby Street	\$844,421	Facilities Reserve, Capital Projects Fund	Asset Replacement Fund	Transfers \$844,421 from Facilities Reserve in the Capital Projects Fund to the Asset Replacement Fund in support of the 29 Ashby Street elevator modernization project.

**Fauquier County General Fund Revenue**  
**FY 2026 Budget vs. Actual through December 31, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>GENERAL PROPERTY TAXES</b>						
1 Real Estate Tax	\$ 113,697,619	\$ 115,254,990	\$ 119,406,983	\$ 119,406,983	\$ 58,297,194	\$ 118,212,913
2 Public Service	6,082,521	6,444,400	5,750,000	5,750,000	3,260,378	5,750,000
3 Personal Property Tax	40,160,585	32,630,261	28,350,000	28,350,000	27,428,877	27,600,000
4 Business Personal Property Tax	-	8,468,871	9,000,000	9,000,000	15,069,760	15,200,000
5 Rollback Taxes	127,053	4,002	115,000	115,000	-	115,000
6 Delinq Real Estate Tax	1,093,236	2,230,466	550,000	550,000	518,468	550,000
7 Delinq Public Service	-	-	-	-	(7,832)	-
8 Delinq Personal Property Tax	837,247	1,166,782	600,000	600,000	329,617	600,000
9 Delinq Business Personal Property Tax	-	(32,734)	-	-	(14,635)	-
10 Penalties - All Property	942,162	1,010,472	925,000	925,000	437,698	925,000
11 Interest - All	590,616	671,598	425,000	425,000	251,790	425,000
12 <b style="float: right;">SUBTOTAL</b>	<b>\$ 163,531,039</b>	<b>\$ 167,849,110</b>	<b>\$ 165,121,983</b>	<b>\$ 165,121,983</b>	<b>\$ 105,571,316</b>	<b>\$ 169,377,913</b>
<b>OTHER LOCAL TAXES</b>						
13 Sales Tax (Local)	\$ 14,721,455	\$ 16,191,039	\$ 14,411,374	\$ 14,411,374	\$ 5,319,985	\$ 15,123,113
14 Utility Tax (Local)	1,700,629	1,521,704	1,475,000	1,475,000	415,229	1,400,000
15 Utility Consumption Tax	238,637	302,684	210,000	210,000	173,870	210,000
16 BPOL Tax	3,401,237	3,397,228	2,030,000	2,030,000	277,277	2,030,000
17 License Fee	9,279	2,319	-	-	640	640
18 Bank Stock Tax	282,338	304,444	150,000	150,000	-	150,000
19 Recording Tax & Fees (Deeds)	2,168,583	2,114,267	1,750,000	1,750,000	970,424	1,750,000
20 Recording Tax & Fees (Wills)	30,554	28,248	22,000	22,000	15,239	22,000
21 Transient Occupancy Tax	198,613	208,394	125,000	125,000	73,731	125,000
22 Cigarette Tax	544,693	462,435	460,000	460,000	161,077	460,000
23 Food and Beverage Tax	4,330,511	4,395,347	4,250,000	4,250,000	1,619,620	4,250,000
24 <b style="float: right;">SUBTOTAL</b>	<b>\$ 27,626,529</b>	<b>\$ 28,928,109</b>	<b>\$ 24,883,374</b>	<b>\$ 24,883,374</b>	<b>\$ 9,027,093</b>	<b>\$ 25,520,753</b>

## Fauquier County General Fund Revenue

### FY 2026 Budget vs. Actual through December 31, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>PERMITS, FEES, AND LICENSES</b>						
25 Dog Tags	\$ 21,637	\$ 24,017	\$ 20,625	\$ 20,625	\$ 5,818	\$ 20,625
26 Land Use Fees	12,307	367,124	15,000	15,000	15,292	15,292
27 Transfer Fees	2,078	2,091	1,850	1,850	956	1,850
28 State Primary Fees	-	-	-	-	-	-
29 Community Development Fees	1,685,421	1,788,552	1,986,835	1,986,835	1,321,189	1,986,835
30 Hunting Lease	24	-	24	24	-	24
31 <b style="padding-left: 20px;">SUBTOTAL</b>	<b>\$ 1,721,466</b>	<b>\$ 2,181,783</b>	<b>\$ 2,024,334</b>	<b>\$ 2,024,334</b>	<b>\$ 1,343,255</b>	<b>\$ 2,024,626</b>
<b>FINES AND FORFEITURES</b>						
32 Local Fines	\$ 450,158	\$ 415,696	\$ 420,637	\$ 420,637	\$ 184,657	\$ 420,637
33 Court Judgment Proceeds	15,050	4,193	160	160	6,244	6,244
34 Zoning Violation Fines	7,860	3,325	4,500	4,500	3,312	4,500
35 Parking Tickets	200	4,280	-	-	1,440	1,440
36 Speeding Cameras	-	862,324	-	-	-	-
37 Interest on Local Fines	4,123	3,852	4,715	4,715	1,578	4,715
38 <b style="padding-left: 20px;">SUBTOTAL</b>	<b>\$ 477,391</b>	<b>\$ 1,293,671</b>	<b>\$ 430,012</b>	<b>\$ 430,012</b>	<b>\$ 197,232</b>	<b>\$ 437,536</b>
<b>USE OF MONEY AND PROPERTY</b>						
39 Interest Income - General Fund	\$ 5,345,166	\$ 5,513,341	\$ 2,695,933	\$ 2,695,933	\$ 2,418,528	\$ 3,000,000
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	60,103	21,985	45,000
43 Rental of Health Department	23,530	23,807	25,700	25,700	12,850	25,700
44 Facility Use Hospital Hill Property	142,915	176,509	176,508	169,251	84,625	169,251
45 <b style="padding-left: 20px;">SUBTOTAL</b>	<b>\$ 6,139,422</b>	<b>\$ 8,304,827</b>	<b>\$ 2,958,244</b>	<b>\$ 2,950,987</b>	<b>\$ 2,537,988</b>	<b>\$ 3,239,951</b>

**Fauquier County General Fund Revenue  
FY 2026 Budget vs. Actual through December 31, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>CHARGES FOR SERVICES</b>						
46 Excess Fees (Clerk of C. Court)	\$ 13,691	\$ 16,814	\$ 19,000	\$ 19,000	\$ 7,206	\$ 10,000
47 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742
48 Law Library Fees	10,383	12,868	10,000	10,000	6,956	10,000
49 Local Cost	3,468	2,105	5,000	5,000	689	1,000
50 Detention Fee	416	496	-	-	329	329
51 Inmate Processing Fee	4,893	4,350	5,036	5,036	2,000	4,500
52 Commonwealth's Attorney Fee	3,669	6,360	7,000	8,000	6,716	8,000
53 County Attorney Fees	110,423	44,654	37,000	37,000	20,517	40,000
54 Correction & Detention Charge	13,911	21,319	13,169	13,169	16,912	20,000
55 Street Signs	2,299	956	1,838	1,838	-	250
56 Police Reports/Fingerprinting Fee	4,290	4,685	5,124	5,124	2,905	5,124
57 Inmate DNA	558	624	551	551	177	551
58 Courtroom Security	321,188	305,570	288,819	288,819	154,143	288,819
59 Parks & Recreation	904,477	857,477	765,416	765,416	498,652	850,000
60 Welfare & Social Services Fees	2,646	460	-	-	285	285
61 Library Fees	45,549	47,032	50,000	50,000	20,445	40,000
62 Sales of GIS Maps	3,999	6,386	5,000	5,000	3,344	5,000
63 <b style="text-align: right;">SUBTOTAL</b>	<b>\$ 1,449,605</b>	<b>\$ 1,335,899</b>	<b>\$ 1,216,695</b>	<b>\$ 1,217,695</b>	<b>\$ 745,018</b>	<b>\$ 1,287,600</b>

**Fauquier County General Fund Revenue  
FY 2026 Budget vs. Actual through December 31, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>MISCELLANEOUS</b>						
64 Path Foundation Grants	\$ 9,252	\$ 9,718	\$ 10,384	\$ 34,843	\$ 28,709	\$ 34,843
65 Program Donations	5,500	-	-	-	-	-
66 Farm Tour Donations	500	1,000	500	500	750	750
67 DSS Program Donations	-	755	500	500	200	500
68 Admin Fees - Debt Set-Off	62,908	21,656	72,000	72,000	15,158	30,000
69 Lien Fees - Treasurer	32,390	28,120	46,000	46,000	12,086	46,000
70 Lien Fees - County Attorney	347	300	1,000	1,000	-	1,000
71 Commonwealth's Attorney Collection Fees	74,025	104,681	80,000	80,000	38,695	80,000
72 Circuit Court Collection Fees	545	1,291	1,000	1,000	358	1,000
73 General District Court Collection Fees	1,663	1,834	3,500	3,500	525	3,500
74 J&DR Court Collection Fees	73	102	500	500	101	500
75 HR Background Check	7,200	8,867	15,000	15,000	5,303	15,000
76 Wellness Dollars	75,000	75,000	75,000	75,000	150,000	150,000
77 HR Misc. Revenues	38,723	39,674	20,000	20,000	13,043	20,000
78 Town Election Reimb/Registrar	2,316	27,972	-	-	1,603	1,603
79 Insurance Recoveries	97,117	61,872	-	6,573	22,390	22,390
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	111,594	111,594
82 Miscellaneous	72,998	818,453	38,288	45,500	108,218	108,218
83 <b>SUBTOTAL</b>	<b>\$ 717,114</b>	<b>\$ 1,374,862</b>	<b>\$ 643,672</b>	<b>\$ 681,916</b>	<b>\$ 508,732</b>	<b>\$ 626,898</b>

**Fauquier County General Fund Revenue  
FY 2026 Budget vs. Actual through December 31, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>RECOVERED COSTS</b>						
84 Canteen Medical Reimbursements	\$ 3,426	\$ 4,710	\$ 2,983	\$ 2,983	\$ 2,502	\$ 2,983
85 Process & Service Fees	311	643	2,500	2,500	22,915	22,915
86 Home Incarceration Fees	4,248	398	-	-	88	88
87 Other Government Charges	5,500	5,500	5,500	5,500	5,500	5,500
88 Work Release	5,922	22,824	3,000	3,000	16,470	16,470
89 CSA Refund	111,559	22,278	60,000	60,000	2,508	5,000
90 Warrenton Comm Ctr Recovered Costs	25,486	27,862	18,500	18,500	8,914	18,500
91 Miscellaneous	111,569	164,159	32,100	32,100	92,143	92,143
92 <b><i>SUBTOTAL</i></b>	<b>\$ 268,022</b>	<b>\$ 248,374</b>	<b>\$ 124,583</b>	<b>\$ 124,583</b>	<b>\$ 151,040</b>	<b>\$ 163,599</b>
<b>93 TOTAL LOCAL REVENUE</b>	<b>\$ 201,930,586</b>	<b>\$ 211,516,634</b>	<b>\$ 197,402,897</b>	<b>\$ 197,434,884</b>	<b>\$ 120,081,674</b>	<b>\$ 202,678,877</b>

## Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through December 31, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>STATE REVENUE</b>						
<b>NON-CATEGORICAL AID</b>						
94 Rolling Stock Tax	\$ 83,608	\$ 91,950	\$ 80,000	\$ 80,000	\$ 92,730	\$ 92,730
95 Mobile Home Titling Tax	26,414	37,383	25,000	25,000	16,985	25,000
96 Rental Car Tax	26,242	34,037	25,000	25,000	47,436	47,436
97 Commonwealth PPTRA	13,653,133	13,652,665	13,657,231	13,657,231	10,919,651	13,657,231
98 Communications Tax	1,887,673	1,878,491	1,890,000	1,890,000	624,794	1,800,000
99 VA Racing Pari-mutuel Wagering Tax	511	381	-	-	-	-
100 <b>SUBTOTAL</b>	<b>\$ 15,677,581</b>	<b>\$ 15,694,908</b>	<b>\$ 15,677,231</b>	<b>\$ 15,677,231</b>	<b>\$ 11,701,596</b>	<b>\$ 15,622,397</b>
<b>CATEGORICAL AID</b>						
<b>SHARED EXPENSES</b>						
101 Commonwealth's Attorney	\$ 684,150	\$ 733,430	\$ 745,553	\$ 745,553	\$ 322,567	\$ 745,553
102 Sheriff	4,757,109	4,941,253	5,047,363	5,047,363	2,073,730	5,047,363
103 Commissioner of Revenue	271,298	296,769	295,652	295,652	129,485	295,652
104 Treasurer	248,944	271,982	276,621	276,621	111,044	276,621
105 Registrar	163,688	101,744	99,952	99,952	-	99,952
106 Clerk of Court	655,067	666,131	627,335	643,015	306,024	643,015
107 Adult Confinement - Detention	66,168	94,610	69,813	69,813	40,967	69,813
108 <b>SUBTOTAL</b>	<b>\$ 6,846,423</b>	<b>\$ 7,105,919</b>	<b>\$ 7,162,289</b>	<b>\$ 7,177,969</b>	<b>\$ 2,983,817</b>	<b>\$ 7,177,969</b>
<b>WELFARE</b>						
109 Social Services	\$ 1,723,224	\$ 1,786,059	\$ 2,123,132	\$ 2,123,132	\$ 491,478	\$ 2,123,132
110 Children's Services Act	2,467,595	2,932,063	2,364,766	2,364,766	413,327	2,364,766
111 Domestic Violence Grant (State Portion)	17,098	24,928	55,320	55,320	-	55,320
112 DCJS VOCA Grant (State Portion)	30,000	58,260	102,248	136,748	69,776	136,748
113 <b>SUBTOTAL</b>	<b>\$ 4,237,916</b>	<b>\$ 4,801,310</b>	<b>\$ 4,645,466</b>	<b>\$ 4,679,966</b>	<b>\$ 974,580</b>	<b>\$ 4,679,966</b>

**Fauquier County General Fund Revenue**  
**FY 2026 Budget vs. Actual through December 31, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>OTHER CATEGORICAL AID</b>						
114 Jury Duty Reimbursement	\$ 29,480	\$ 19,000	\$ 25,000	\$ 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	220,175	243,896
117 Comprehensive Community Corrections	321,930	322,295	365,843	365,843	220,175	365,843
118 Prisoner Transportation	12,903	2,641	8,633	8,633	-	8,633
119 VA Juv Community Crime Control Act	40,836	36,836	36,836	36,836	9,209	36,836
120 E-911 Wireless Program	271,366	274,115	258,626	258,626	149,787	258,626
121 Armory	14,124	9,103	14,123	14,123	1,497	14,123
122 Library Aid	243,839	261,755	256,092	259,627	129,814	259,627
123 Commission of the Arts	4,500	4,500	4,500	4,500	-	4,500
124 AFID Grants	20,000	-	-	-	7,350	7,350
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	5,000	367,500	217,365	367,500
130 <b style="text-align: right;">SUBTOTAL</b>	<b>\$ 1,521,501</b>	<b>\$ 1,474,158</b>	<b>\$ 1,218,549</b>	<b>\$ 1,593,684</b>	<b>\$ 959,218</b>	<b>\$ 1,701,034</b>
131 <b>TOTAL STATE REVENUE</b>	<b>\$ 28,283,421</b>	<b>\$ 29,076,294</b>	<b>\$ 28,703,535</b>	<b>\$ 29,128,850</b>	<b>\$ 16,619,211</b>	<b>\$ 29,181,366</b>

## Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through December 31, 2025

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>FEDERAL REVENUE</b>						
<b>NON-CATEGORICAL AID</b>						
132 Payments in Lieu of Taxes	\$ 3,435	\$ 3,548	\$ -	\$ -	\$ -	\$ 3,500
133 <b><i>SUBTOTAL</i></b>	<b>\$ 3,435</b>	<b>\$ 3,548</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>CATEGORICAL AID</b>						
134 Welfare Administration	\$ 3,866,252	\$ 3,707,651	\$ 3,685,345	\$ 3,685,345	\$ 1,449,274	\$ 3,685,345
135 Domestic Violence Grant (Federal Portion)	113,042	92,532	110,640	110,640	26,879	110,640
136 DCJS VOCA Grant (Federal Portion)	189,645	106,244	136,012	136,012	4,242	136,012
137 DCJS SASP Grant	5,772	-	-	-	-	-
138 Public Safety	55,873	75,433	21,382	21,382	23,255	23,255
139 <b><i>SUBTOTAL</i></b>	<b>\$ 4,230,585</b>	<b>\$ 3,981,861</b>	<b>\$ 3,953,379</b>	<b>\$ 3,953,379</b>	<b>\$ 1,503,650</b>	<b>\$ 3,955,252</b>
140 <b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,234,020</b>	<b>\$ 3,985,409</b>	<b>\$ 3,953,379</b>	<b>\$ 3,953,379</b>	<b>\$ 1,503,650</b>	<b>\$ 3,958,752</b>

**Fauquier County General Fund Revenue  
FY 2026 Budget vs. Actual through December 31, 2025**

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
<b>INTERGOVERNMENTAL</b>						
141 Conservation Easement Service District	\$ 4,447	\$ -	\$ -	\$ -	\$ -	\$ -
142 Stormwater Management Fund	358,657	358,657	358,657	358,657	358,657	358,657
143 Vint Hill Community Enrichment Fund	-	153,929	-	-	-	-
144 Fire Rescue Levy Fund	40,064	87,346	91,652	91,652	91,652	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	2,000,000
149 <b>SUBTOTAL</b>	<b>\$ 9,691,529</b>	<b>\$ 5,065,279</b>	<b>\$ 2,450,309</b>	<b>\$ 2,450,309</b>	<b>\$ 2,450,309</b>	<b>\$ 2,450,309</b>
150 <b>SUBTOTAL, GENERAL FUND</b>	<b>\$ 244,139,556</b>	<b>\$ 249,643,616</b>	<b>\$ 232,510,120</b>	<b>\$ 232,967,422</b>	<b>\$ 140,654,844</b>	<b>\$ 238,269,303</b>
151 <b>USE OF FUND BALANCE</b>	<b>\$ 18,725,774</b>	<b>\$ 21,563,417</b>	<b>\$ 788,407</b>	<b>\$ 14,415,293</b>	<b>\$ 14,415,293</b>	<b>\$ 14,415,293</b>
152 <b>TOTAL GENERAL FUND</b>	<b>\$ 262,865,330</b>	<b>\$ 271,207,033</b>	<b>\$ 233,298,527</b>	<b>\$ 247,382,715</b>	<b>\$ 155,070,137</b>	<b>\$ 252,684,596</b>

**Fauquier County General Fund Expenditures  
FY 2026 Budget vs. Actual as of December 31, 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
<b>By Functional Area</b>											
	<i>December</i>			<i>December</i>							
General Government	\$ 22,908,766	\$ 10,938,098	47.75%	\$ 24,330,564	\$ 10,913,547	\$ 13,417,017	\$ (24,551)	-0.22%	44.86%	-2.89%	A
Judicial Administration	6,152,136	3,148,830	51.18%	6,567,797	3,464,650	3,103,147	315,820	10.03%	52.75%	1.57%	
Public Safety	28,304,107	16,353,916	57.78%	29,608,280	16,679,621	12,928,659	325,705	1.99%	56.33%	-1.44%	
Public Works	7,172,920	3,577,638	49.88%	7,107,636	3,685,650	3,421,986	108,012	3.02%	51.85%	1.98%	
Health & Welfare	16,239,840	8,297,545	51.09%	16,838,346	7,439,084	9,399,262	(858,461)	-10.35%	44.18%	-6.91%	B
Culture	9,922,936	5,319,129	53.60%	9,957,775	5,318,515	4,639,260	(614)	-0.01%	53.41%	-0.19%	
Community Development	8,665,419	4,391,518	50.68%	8,931,920	4,710,931	4,220,989	319,413	7.27%	52.74%	2.06%	
Non-Departmental	5,702,429	302,012	5.30%	5,152,941	345,782	4,807,159	43,770	14.49%	6.71%	1.41%	
Transfers	140,957,478	88,644,535	62.89%	138,887,456	85,861,972	53,025,484	(2,782,563)	-3.14%	61.82%	-1.07%	
<b>Total General Fund</b>	<b>\$ 246,026,031</b>	<b>\$ 140,973,221</b>	<b>57.30%</b>	<b>\$ 247,382,715</b>	<b>\$ 138,419,751</b>	<b>\$ 108,962,964</b>	<b>\$ (2,553,470)</b>	<b>-1.81%</b>	<b>55.95%</b>	<b>-1.35%</b>	
<b>By Expenditure Type</b>											
	<i>December</i>			<i>December</i>							
Personnel	\$ 67,504,146	\$ 36,453,766	54.00%	\$ 70,941,153	\$ 37,271,188	\$ 33,669,965	\$ 817,422	2.24%	52.54%	-1.46%	
Operating	16,118,024	7,417,797	46.02%	16,049,032	7,783,613	8,265,419	365,816	4.93%	48.50%	2.48%	
Capital	288,373	185,113	64.19%	490,807	242,234	248,573	57,121	30.86%	49.35%	-14.84%	C
Other Charges	16,118,385	8,252,511	51.20%	16,499,298	7,260,743	9,238,555	(991,768)	-12.02%	44.01%	-7.19%	D
Other Use of Funds	145,997,103	88,664,035	60.73%	143,402,425	85,861,972	57,540,453	(2,802,062)	-3.16%	59.87%	-0.86%	
<b>Total General Fund</b>	<b>\$ 246,026,031</b>	<b>\$ 140,973,221</b>	<b>57.30%</b>	<b>\$ 247,382,715</b>	<b>\$ 138,419,751</b>	<b>\$ 108,962,964</b>	<b>\$ (2,553,470)</b>	<b>-1.81%</b>	<b>55.95%</b>	<b>-1.35%</b>	

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

- A General Government:** General Government spending is 2.89% lower compared to this time last year, due to fewer vacancies and higher personnel spend in FY25.
- B Health & Welfare:** Health and Welfare spending is 6.91% lower compared to this time last year, due to decreased spending in Social Services. The largest decrease in DSS is in Alternate Day Placement spending as well as two later placements to Birmingham Green this year.
- C Capital:** Capital spending is 14.84% lower compared to this time last year due the timing of vehicle and equipment purchases. The percentage difference is not material (only ~\$145k less).

## FY 2026 Undedicated Contingency Reserve as of December 31, 2025

4-100-091400-9999

Fiscal Year 2026 Adopted 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	Establish summer day camp support for Parks & Recreation			11/13/2025	94,701	155,299
2	Contribution to Town of Remington			11/13/2025	6,000	149,299
3						-
4						-
5						-
6						-

<b>Contingency Reserve Balance if all requested items are approved:</b>	<b>\$ 149,299</b>
---	-------------------

**FY 2026 Administratively Approved Budget Actions through December 31, 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	Sheriff's Office	Appropriates HEAT Program grant funding to Asset Replacement Fund.	9/10/2025	10,000	N	
10	Airport Fund	Appropriates DOAV funding for the FY26 Promotional Grant.	9/16/2025	10,000	Y	Local match sourced from within department operating budget.
11	Fleet Fund	Appropriates funds from the sale of vehicles SD-150 and BG-1.	9/18/2025	7,837	N	
12	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	
13	Social Services	Appropriates additional State funding received for VOCA grant.	10/8/2025	34,500	N	
14	Sheriff's Office	Appropriates insurance recovery funds received for vehicle SD-80.	10/10/2025	963	N	
15	Sheriff's Office	Appropriates insurance recovery funds received for vehicle SD-2303.	10/10/2025	5,610	N	
16	Sheriff's Office	Appropriates PATH Make it Happen grant funding.	10/22/2025	24,459	N	
17	Sheriff's Office	Appropriates funds received as reimbursement for recycled brass ammo shells.	10/28/2025	6,149	N	
18	Clerk of the Circuit Court	Appropriates funding from the Compensation Board's Technology Trust Fund.	10/30/2025	15,680	N	
19	Capital Projects Fund	De-appropriates Safe Routes to School grant revenue for VDOT charge related to Grace Miller project.	10/30/2025	(322)	N	
20	Parks and Recreation	Appropriates funding received from the sale of a sailboat and paddleboat.	10/30/2025	1,063	N	
21	Sheriff's Office	Appropriates TRIAD grant funding.	11/7/2025	2,500	N	
22	Airport Fund	Appropriates insurance recovery funds received for Airport Hangar damages sustained July 2022.	11/12/2025	130,395	N	
23	Sheriff's Office	Appropriates insurance recovery funds received for vehicle SD-118.	11/14/2025	1,735	N	
24	Airport Fund	Appropriates DOAV funding for maintenance on the PAPI and REIL lights systems.	11/14/2025	2,211	Y	Local match sourced from within department operating budget.
25	Airport Fund	Appropriates DOAV funding for Terminal Building Security grant change order for outdoor camera.	12/2/2025	1,975	Y	Local match sourced from within department operating budget.
26	Capital Projects Fund	De-appropriates grant revenue for VDOT charge related to LRCC Connector Trail project.	12/4/2025	(15,313)	N	
27	Environmental Services Fund	Appropriates difference between budgeted and actual aid received for DEQ Litter Control grant for FY26.	12/11/2025	7,612	N	
28	Fleet Fund	Appropriates funds received from the sale of trailer 1S0008.	12/11/2025	937	N	
29	Conservation Easement Fund	De-appropriates VA Land Conservation Foundation FY26 funding and Dept of Forestry PDR matching State FY26 funds based on actuals.	12/29/2025	(44,275)	N	
30	Fleet Fund	Appropriates funds received from the sale of vehicle M-11.	12/29/2025	4,820	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



## 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 2<sup>nd</sup> 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, Meghan Brille, 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 the county and schools' stop loss renewal. The premium is 29% higher over prior year, but it will remain at \$150,000. Supervisor Broaddus asked what the dollar amount increase is. Trisha Space stated it was \$1,018,000 higher. Mallory Stribling added that claims were not expected to hit the reserve in FY 2025.
- 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 hopes to be back to green soon. Supervisor Washer asked if the project was only a couple weeks behind. Mary Wyckoff confirmed.
- D. **Management and Budget Report:** Mallory Stribling discussed the Budget Action Report. All, but one, of the budget action requests were approved as presented. Supervisor Broaddus requested to restrict the School Division's \$1.2 million to the Health Insurance Fund. Supervisor Washer recommended, while the particular funding can't be restricted, another BAF be submitted to move the funds to the Health Insurance fund.

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 did not have any changes and she presented the administratively approved budget adjustments.

- E. **Risk Management Report:** Mary Wyckoff communicated that the annual renewal through VACo increased, mostly due to worker's compensation and vehicle coverage. The schools are slightly higher, as well. 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. Supervisor Broaddus asked if we had considered raising our deductible or self-insuring. Supervisor Washer asked what would increasing the deductible by \$500 - \$1,000 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](mailto: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
<b>MONTHLY TOTAL</b>	<b>193,997</b>	<b>406,038</b>	<b>175,997</b>

#### 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
<b>MONTHLY TOTAL</b>	<b>560,751</b>	<b>964,935</b>	<b>512,172</b>

#### REMAINING DELINQUENT BALANCES

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

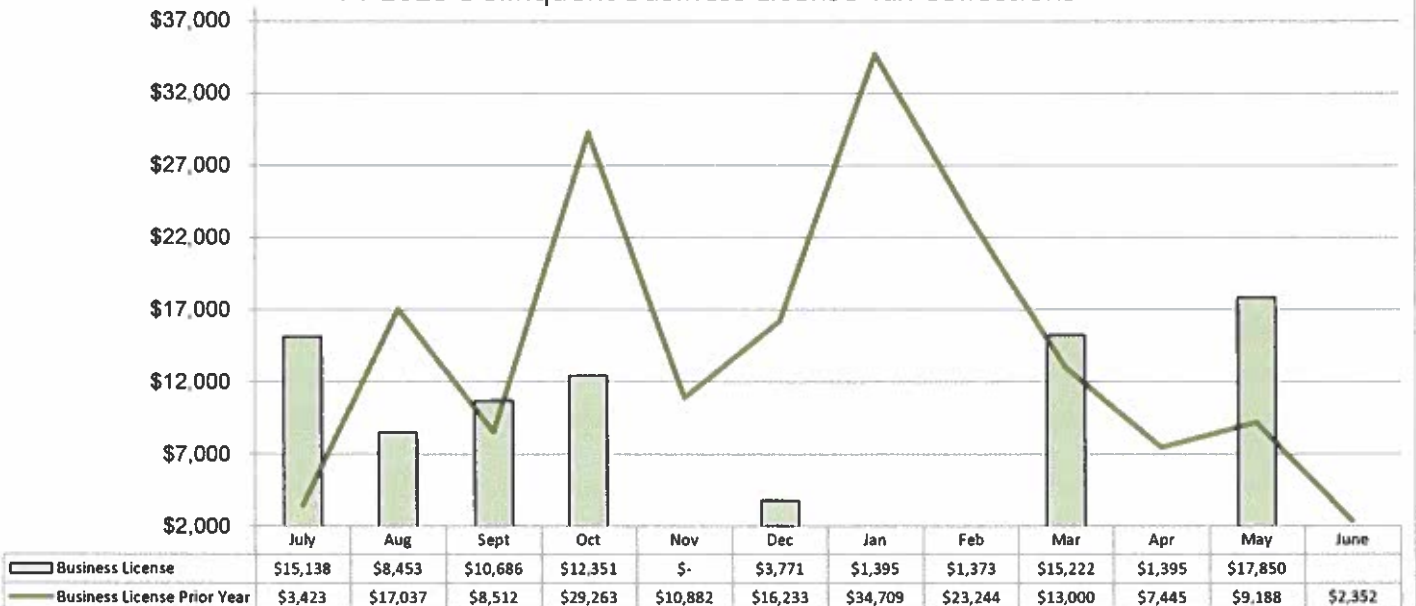
### FY 2025 Delinquent Tax Balance



### 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.

<b>Budget Action Summary</b>		
<b><u>Appropriations</u></b>	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
<b><u>Transfers</u></b>	Asset Replacement Fund (FY 2026)	\$79,217

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
<b>Consent Agenda</b>					
<b>FY 2025</b>					
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	
<b>Consent Agenda</b>					
<b>FY 2026</b>					
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.

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
<b>Consent Agenda</b>					
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
<b>GENERAL PROPERTY TAXES</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 165,214,379</b>	<b>\$ 163,531,039</b>	<b>\$ 159,801,802</b>	<b>\$ 159,801,802</b>	<b>\$ 150,424,608</b>	<b>\$ 164,279,915</b>
<b>OTHER LOCAL TAXES</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 25,995,690</b>	<b>\$ 27,626,529</b>	<b>\$ 24,262,475</b>	<b>\$ 24,262,475</b>	<b>\$ 21,170,310</b>	<b>\$ 25,458,021</b>

**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
<b>PERMITS, FEES, AND LICENSES</b>						
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	-	-	-	-
<b><i>    SUBTOTAL</i></b>	<b><i>    \$ 1,923,754</i></b>	<b><i>    \$ 1,721,466</i></b>	<b><i>    \$ 2,046,406</i></b>	<b><i>    \$ 2,046,406</i></b>	<b><i>    \$ 2,052,222</i></b>	<b><i>    \$ 2,060,780</i></b>
<b>FINES AND FORFEITURES</b>						
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
<b><i>    SUBTOTAL</i></b>	<b><i>    \$ 421,816</i></b>	<b><i>    \$ 477,391</i></b>	<b><i>    \$ 390,334</i></b>	<b><i>    \$ 390,334</i></b>	<b><i>    \$ 1,185,025</i></b>	<b><i>    \$ 1,295,358</i></b>
<b>USE OF MONEY AND PROPERTY</b>						
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
<b><i>    SUBTOTAL</i></b>	<b><i>    \$ 3,743,722</i></b>	<b><i>    \$ 6,139,422</i></b>	<b><i>    \$ 1,490,303</i></b>	<b><i>    \$ 4,090,303</i></b>	<b><i>    \$ 5,113,883</i></b>	<b><i>    \$ 5,685,857</i></b>

## 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
<b>CHARGES FOR SERVICES</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 1,192,271</b>	<b>\$ 1,449,605</b>	<b>\$ 1,147,417</b>	<b>\$ 1,147,417</b>	<b>\$ 1,074,606</b>	<b>\$ 1,184,612</b>

## 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
<b>MISCELLANEOUS</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 733,377</b>	<b>\$ 717,114</b>	<b>\$ 611,250</b>	<b>\$ 723,662</b>	<b>\$ 616,338</b>	<b>\$ 627,774</b>

**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
<b>RECOVERED COSTS</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 199,970</b>	<b>\$ 268,022</b>	<b>\$ 74,167</b>	<b>\$ 74,167</b>	<b>\$ 223,268</b>	<b>\$ 223,268</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 199,424,978</b>	<b>\$ 201,930,586</b>	<b>\$ 189,824,154</b>	<b>\$ 192,536,566</b>	<b>\$ 181,860,260</b>	<b>\$ 200,815,586</b>

## 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
<b>STATE REVENUE</b>						
<b>NON-CATEGORICAL AID</b>						
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	-	-	-	-
<b><i>    SUBTOTAL</i></b>	<b>\$ 15,811,110</b>	<b>\$ 15,677,581</b>	<b>\$ 15,794,731</b>	<b>\$ 15,794,731</b>	<b>\$ 15,230,177</b>	<b>\$ 15,814,564</b>
<b>CATEGORICAL AID</b>						
<b>SHARED EXPENSES</b>						
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
<b><i>    SUBTOTAL</i></b>	<b>\$ 6,118,901</b>	<b>\$ 6,846,423</b>	<b>\$ 6,896,363</b>	<b>\$ 6,947,929</b>	<b>\$ 5,808,378</b>	<b>\$ 6,947,929</b>
<b>WELFARE</b>						
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
<b><i>    SUBTOTAL</i></b>	<b>\$ 4,105,787</b>	<b>\$ 4,237,916</b>	<b>\$ 4,522,696</b>	<b>\$ 4,618,337</b>	<b>\$ 3,134,846</b>	<b>\$ 4,643,633</b>

## 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
<b>OTHER CATEGORICAL AID</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 1,412,285</b>	<b>\$ 1,521,501</b>	<b>\$ 1,160,010</b>	<b>\$ 1,406,331</b>	<b>\$ 1,422,208</b>	<b>\$ 1,486,480</b>
<b>TOTAL STATE REVENUE</b>	<b>\$ 27,448,083</b>	<b>\$ 28,283,421</b>	<b>\$ 28,373,800</b>	<b>\$ 28,767,328</b>	<b>\$ 25,595,610</b>	<b>\$ 28,892,606</b>
<b>FEDERAL REVENUE</b>						
<b>NON-CATEGORICAL AID</b>						
Payments in Lieu of Taxes	\$ 3,230	\$ 3,435	\$ -	\$ -	\$ -	\$ -
<b><i>SUBTOTAL</i></b>	<b>\$ 3,230</b>	<b>\$ 3,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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
<b>CATEGORICAL AID</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 4,428,430</b>	<b>\$ 4,230,585</b>	<b>\$ 3,899,473</b>	<b>\$ 3,900,215</b>	<b>\$ 3,452,557</b>	<b>\$ 3,878,765</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,431,660</b>	<b>\$ 4,234,020</b>	<b>\$ 3,899,473</b>	<b>\$ 3,900,215</b>	<b>\$ 3,452,557</b>	<b>\$ 3,878,765</b>
<b>INTERGOVERNMENTAL</b>						
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
<b><i>SUBTOTAL</i></b>	<b>\$ 440,498</b>	<b>\$ 9,691,529</b>	<b>\$ 4,446,003</b>	<b>\$ 4,698,432</b>	<b>\$ 4,698,432</b>	<b>\$ 4,698,432</b>
<b>SUBTOTAL, GENERAL FUND</b>	<b>\$ 231,745,220</b>	<b>\$ 244,139,556</b>	<b>\$ 226,543,430</b>	<b>\$ 229,902,541</b>	<b>\$ 215,606,859</b>	<b>\$ 238,285,389</b>
<b>USE OF FUND BALANCE</b>	<b>\$ 20,281,336</b>	<b>\$ 18,725,774</b>	<b>\$ 723,834</b>	<b>\$ 19,191,558</b>	<b>\$ 19,191,558</b>	<b>\$ 19,191,558</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 252,026,556</b>	<b>\$ 262,865,330</b>	<b>\$ 227,267,264</b>	<b>\$ 249,094,099</b>	<b>\$ 234,798,417</b>	<b>\$ 257,476,947</b>

**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
<b>By Functional Area</b>											
	<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%	<b>A</b>
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>B</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%	<b>C</b>
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%	<b>D</b>
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%	<b>E</b>
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%	
<b>Total General Fund</b>	<b>\$ 242,902,392</b>	<b>\$ 217,555,332</b>	<b>89.56%</b>	<b>\$ 249,094,099</b>	<b>\$ 223,012,964</b>	<b>\$ 26,081,135</b>	<b>\$ 5,457,632</b>	<b>2.51%</b>	<b>89.53%</b>	<b>-0.04%</b>	
<b>By Expenditure Type</b>											
	<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%	<b>F</b>
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%	<b>G</b>
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%	
<b>Total General Fund</b>	<b>\$ 242,902,392</b>	<b>\$ 217,555,332</b>	<b>89.56%</b>	<b>\$ 249,094,099</b>	<b>\$ 223,012,964</b>	<b>\$ 26,081,135</b>	<b>\$ 5,457,632</b>	<b>2.51%</b>	<b>89.53%</b>	<b>-0.04%</b>	

**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						-
<b>Contingency Reserve Balance if all requested items are approved:</b>						<b>\$ 215,000</b>

**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