

FINANCE COMMITTEE MEETING
10 Hotel Street, Warrenton, VA 20186
2nd Floor Large Conference Room
April 15, 2026 4:00pm

- I. **Call to Order**

- II. **Adoption of the Agenda**

- III. **Approval of the Minutes**
 - A. Minutes from the Feb 11, 2026 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. General Fund Revenue Report
 - 2. General Fund Expenditure Report
 - 3. BOS Contingency Reserve Update
 - 4. 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



MEMORANDUM

DATE: 4/2/2026
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR MARCH 2026

Listed below is a summary of the delinquent taxes collected for March 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 \$(385,477.49).

COLLECTION OF PRIOR YEAR DELINQUENTS

	MARCH 2026	FEBRUARY 2026	MARCH 2025
REAL ESTATE	99,422	158,913	148,691
PERSONAL PROPERTY	82,158	76,003	60,058
BUSINESS LICENSE	23,940	9,182	15,222
PENALTY/INTEREST	51,522	50,555	43,196
MONTHLY TOTAL	257,042	294,653	267,167

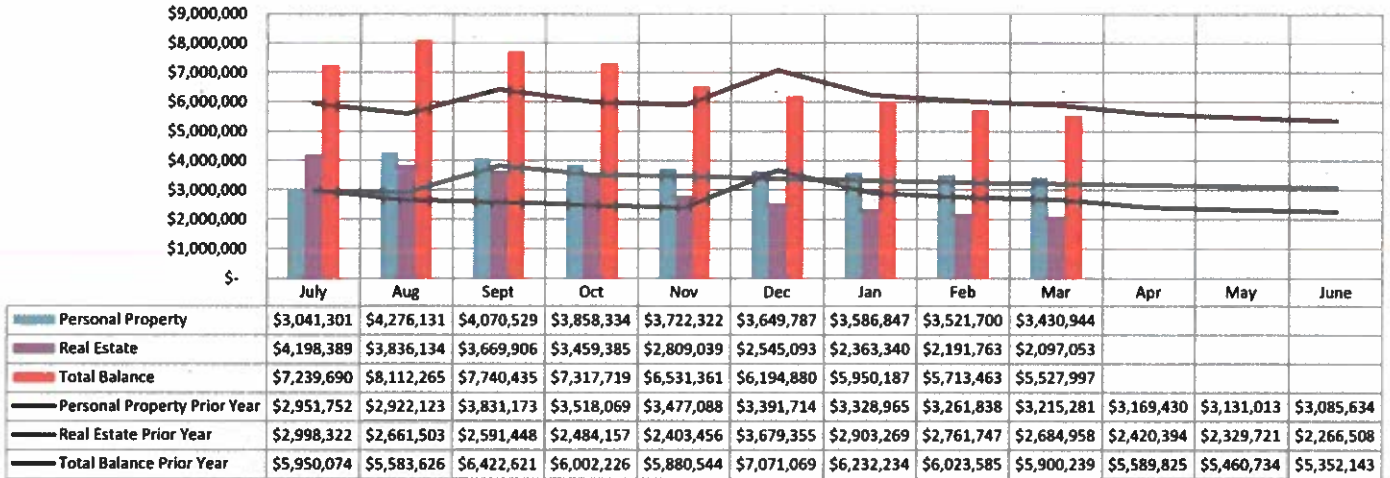
COLLECTION OF CURRENT DELINQUENTS

	MARCH 2026	FEBRUARY 2026	MARCH 2025
REAL ESTATE	113,532	207,968	287,052
PERSONAL PROPERTY	502,826	478,162	897,763
BUSINESS LICENSE	38,030	35,483	19,290
PENALTY/INTEREST	77,501	74,045	79,429
MONTHLY TOTAL	731,889	795,658	1,283,534

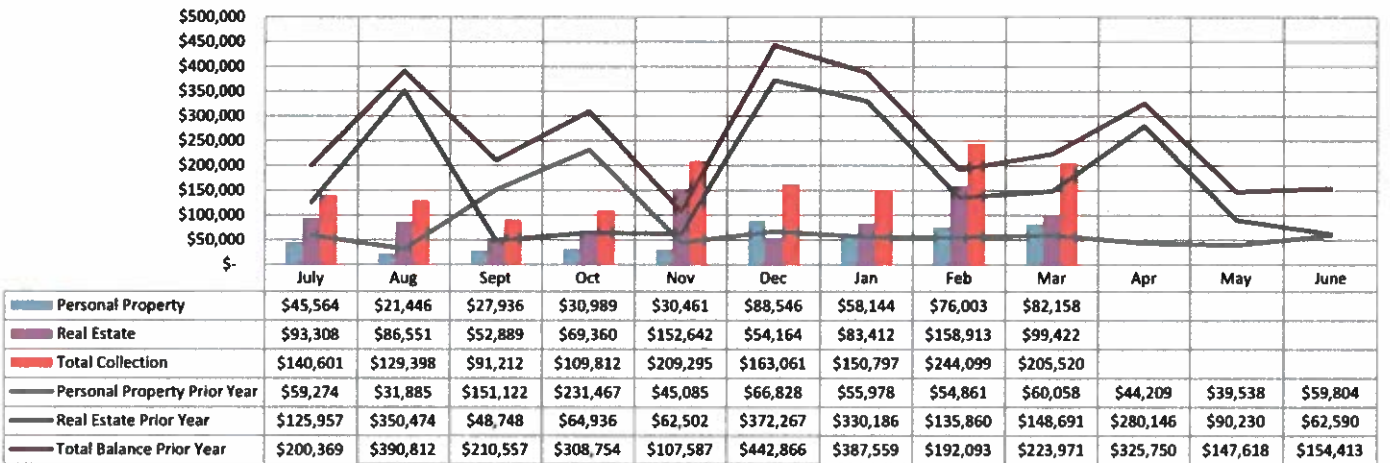
REMAINING DELINQUENT BALANCES

	MARCH 2026	MARCH 2025
PERSONAL PROPERTY	3,430,944	3,215,281
REAL ESTATE	2,097,053	2,684,958
	5,527,997	5,900,239

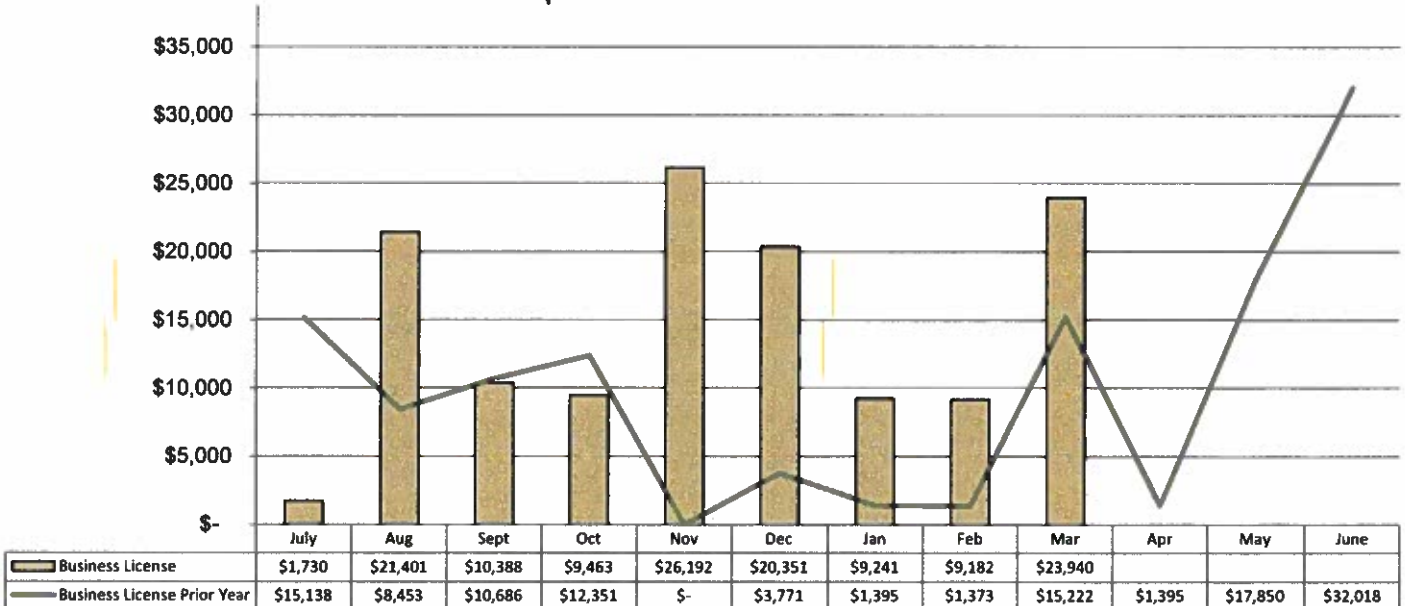
FY 2026 Delinquent Tax Balance



FY 2026 Delinquent Tax Collections



FY 2026 Delinquent Business License Tax Collections



Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	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	\$ 119,406,983	\$ 59,024,090	\$ 117,018,843
2 Public Service	6,082,521	6,444,400	5,750,000	5,750,000	3,252,546	5,750,000
3 Personal Property Tax	40,160,585	32,630,261	28,350,000	28,350,000	28,816,398	28,816,398
4 Business Personal Property Tax	-	8,468,871	9,000,000	9,000,000	15,221,844	15,221,844
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	724,239	724,239
7 Delinq Public Service	-	-	-	-	-	-
8 Delinq Personal Property Tax	837,247	1,166,782	600,000	600,000	453,309	600,000
9 Delinq Business Personal Property Tax	-	(32,734)	-	-	(11,126)	-
10 Penalties - All Property	942,162	1,010,472	925,000	925,000	696,477	925,000
11 Interest - All	590,616	671,598	425,000	425,000	387,658	425,000
12 <b style="float: right;">SUBTOTAL	\$ 163,531,039	\$ 167,849,110	\$ 165,121,983	\$ 165,121,983	\$ 108,565,433	\$ 169,596,323
OTHER LOCAL TAXES						
13 Sales Tax (Local)	\$ 14,721,455	\$ 16,191,039	\$ 14,411,374	\$ 14,411,374	\$ 9,306,050	\$ 15,000,000
14 Utility Tax (Local)	1,700,629	1,521,704	1,475,000	1,475,000	797,560	1,400,000
15 Utility Consumption Tax	238,637	302,684	210,000	210,000	318,133	318,133
16 BPOL Tax	3,401,237	3,397,228	2,030,000	2,030,000	1,581,428	2,030,000
17 License Fee	9,279	2,319	-	-	888	888
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	1,524,464	1,750,000
20 Recording Tax & Fees (Wills)	30,554	28,248	22,000	22,000	22,119	22,119
21 Transient Occupancy Tax	198,613	208,394	125,000	125,000	101,642	125,000
22 Cigarette Tax	544,693	462,435	460,000	460,000	258,777	460,000
23 Food and Beverage Tax	4,330,511	4,395,347	4,250,000	4,250,000	2,510,508	4,250,000
24 <b style="float: right;">SUBTOTAL	\$ 27,626,529	\$ 28,928,109	\$ 24,883,374	\$ 24,883,374	\$ 16,421,568	\$ 25,506,139

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
PERMITS, FEES, AND LICENSES						
25 Dog Tags	\$ 21,637	\$ 24,017	\$ 20,625	\$ 20,625	\$ 11,455	\$ 20,625
26 Land Use Fees	12,307	367,124	15,000	15,000	16,042	16,042
27 Transfer Fees	2,078	2,091	1,850	1,850	1,472	1,850
28 State Primary Fees	-	-	-	-	-	-
29 Community Development Fees	1,685,421	1,788,552	1,986,835	1,986,835	1,889,785	2,100,000
30 Hunting Lease	24	-	24	24	-	24
31 <b style="padding-left: 20px;">SUBTOTAL	\$ 1,721,466	\$ 2,181,783	\$ 2,024,334	\$ 2,024,334	\$ 1,918,754	\$ 2,138,541
FINES AND FORFEITURES						
32 Local Fines	\$ 450,158	\$ 415,696	\$ 420,637	\$ 420,637	\$ 278,132	\$ 420,637
33 Court Judgment Proceeds	15,050	4,193	160	4,895	7,346	7,346
34 Zoning Violation Fines	7,860	3,325	4,500	4,500	3,412	4,500
35 Parking Tickets	200	4,280	-	-	2,120	2,120
36 Speeding Cameras	-	862,324	-	-	-	-
37 Interest on Local Fines	4,123	3,852	4,715	4,715	2,178	4,715
38 <b style="padding-left: 20px;">SUBTOTAL	\$ 477,391	\$ 1,293,671	\$ 430,012	\$ 434,747	\$ 293,188	\$ 439,318
USE OF MONEY AND PROPERTY						
39 Interest Income - General Fund	\$ 5,345,166	\$ 5,513,341	\$ 2,695,933	\$ 2,695,933	\$ 3,773,332	\$ 3,773,332
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	55,738	55,738
43 Rental of Health Department	23,530	23,807	25,700	25,700	17,133	25,700
44 Facility Use Hospital Hill Property	142,915	176,509	176,508	169,251	126,938	169,251
45 <b style="padding-left: 20px;">SUBTOTAL	\$ 6,139,422	\$ 8,304,827	\$ 2,958,244	\$ 2,950,987	\$ 3,973,142	\$ 4,024,021

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
CHARGES FOR SERVICES						
46 Excess Fees (Clerk of C. Court)	\$ 13,691	\$ 16,814	\$ 19,000	\$ 19,000	\$ 11,559	\$ 11,559
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	10,039	10,039
49 Local Cost	3,468	2,105	5,000	5,000	1,104	1,104
50 Detention Fee	416	496	-	-	345	345
51 Inmate Processing Fee	4,893	4,350	5,036	5,036	3,252	4,500
52 Commonwealth's Attorney Fee	3,669	6,360	7,000	9,000	11,017	11,017
53 County Attorney Fees	110,423	44,654	37,000	37,000	22,694	32,000
54 Correction & Detention Charge	13,911	21,319	13,169	13,169	26,470	26,470
55 Street Signs	2,299	956	1,838	1,838	209	250
56 Police Reports/Fingerprinting Fee	4,290	4,685	5,124	5,124	4,160	5,124
57 Inmate DNA	558	624	551	551	420	551
58 Courtroom Security	321,188	305,570	288,819	288,819	213,564	288,819
59 Parks & Recreation	904,477	857,477	765,416	765,416	593,743	850,000
60 Welfare & Social Services Fees	2,646	460	-	-	669	669
61 Library Fees	45,549	47,032	50,000	50,000	31,702	40,000
62 Sales of GIS Maps	3,999	6,386	5,000	5,000	5,004	5,004
63 <i>SUBTOTAL</i>	\$ 1,449,605	\$ 1,335,899	\$ 1,216,695	\$ 1,218,695	\$ 939,694	\$ 1,291,193

Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
MISCELLANEOUS						
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	17,820	30,000
69 Lien Fees - Treasurer	32,390	28,120	46,000	46,000	17,734	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	62,271	80,000
72 Circuit Court Collection Fees	545	1,291	1,000	1,000	636	1,000
73 General District Court Collection Fees	1,663	1,834	3,500	3,500	908	3,500
74 J&DR Court Collection Fees	73	102	500	500	142	500
75 HR Background Check	7,200	8,867	15,000	15,000	7,200	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	25,711	25,711
78 Town Election Reimb/Registrar	2,316	27,972	-	-	1,603	1,603
79 Insurance Recoveries	97,117	61,872	-	14,276	36,847	36,847
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	58,037	212,480	212,480
83 SUBTOTAL	\$ 717,114	\$ 1,374,862	\$ 643,672	\$ 702,156	\$ 674,606	\$ 751,330

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

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
RECOVERED COSTS						
84 Canteen Medical Reimbursements	\$ 3,426	\$ 4,710	\$ 2,983	\$ 2,983	\$ 3,654	\$ 3,654
85 Process & Service Fees	311	643	2,500	2,500	177,168	177,168
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	26,370	26,370
89 CSA Refund	111,559	22,278	60,000	60,000	36,319	36,319
90 Warrenton Comm Ctr Recovered Costs	25,486	27,862	18,500	18,500	13,634	18,500
91 Miscellaneous	111,569	164,159	32,100	32,100	152,923	152,923
92 <i>SUBTOTAL</i>	\$ 268,022	\$ 248,374	\$ 124,583	\$ 124,583	\$ 415,657	\$ 420,522
93 TOTAL LOCAL REVENUE	\$ 201,930,586	\$ 211,516,634	\$ 197,402,897	\$ 197,460,859	\$ 133,202,041	\$ 204,167,387

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
STATE REVENUE						
NON-CATEGORICAL AID						
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	32,878	32,878
96 Rental Car Tax	26,242	34,037	25,000	25,000	58,748	58,748
97 Commonwealth PPTR	13,653,133	13,652,665	13,657,231	13,657,231	12,968,329	13,657,231
98 Communications Tax	1,887,673	1,878,491	1,890,000	1,890,000	1,071,421	1,800,000
99 VA Racing Pari-mutuel Wagering Tax	511	381	-	-	183	183
100 SUBTOTAL	\$ 15,677,581	\$ 15,694,908	\$ 15,677,231	\$ 15,677,231	\$ 14,224,288	\$ 15,641,769
CATEGORICAL AID						
SHARED EXPENSES						
101 Commonwealth's Attorney	\$ 684,150	\$ 733,430	\$ 745,553	\$ 745,553	\$ 513,646	\$ 745,553
102 Sheriff	4,757,109	4,941,253	5,047,363	5,047,363	3,431,965	5,047,363
103 Commissioner of Revenue	271,298	296,769	295,652	295,652	207,075	295,652
104 Treasurer	248,944	271,982	276,621	276,621	181,785	276,621
105 Registrar	163,688	101,744	99,952	99,952	-	99,952
106 Clerk of Court	655,067	666,131	627,335	654,775	489,700	654,775
107 Adult Confinement - Detention	66,168	94,610	69,813	69,813	74,392	74,392
108 SUBTOTAL	\$ 6,846,423	\$ 7,105,919	\$ 7,162,289	\$ 7,189,729	\$ 4,898,563	\$ 7,194,308
WELFARE						
109 Social Services	\$ 1,723,224	\$ 1,786,059	\$ 2,123,132	\$ 2,123,132	\$ 1,171,662	\$ 2,123,132
110 Children's Services Act	2,467,595	2,932,063	2,364,766	2,364,766	845,922	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	116,029	136,748
113 SUBTOTAL	\$ 4,237,916	\$ 4,801,310	\$ 4,645,466	\$ 4,679,966	\$ 2,133,613	\$ 4,679,966

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	AMENDED FY 2026	ACTUAL FY 2026	PROJECTED FY 2026
OTHER CATEGORICAL AID						
114 Jury Duty Reimbursement	\$ 29,480	\$ 19,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
115 Records Preservation Grant	63,500	28,240	-	-	25,530	25,530
116 Adult Court SVS - Pretrial	275,346	287,460	243,896	243,896	282,490	282,490
117 Comprehensive Community Corrections	321,930	322,295	365,843	365,843	340,222	365,843
118 Prisoner Transportation	12,903	2,641	8,633	8,633	447	8,633
119 VA Juv Community Crime Control Act	40,836	36,836	36,836	36,836	27,627	36,836
120 E-911 Wireless Program	271,366	274,115	258,626	258,626	223,938	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	194,720	259,627
123 Commission of the Arts	4,500	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	-	-	1,966	1,966
127 Forest Land Use	-	100,000	-	-	-	100,000
128 Economic Development Grant	1,238	18,440	-	9,100	8,471	9,100
129 Miscellaneous	131,960	23,865	5,000	370,956	141,250	370,956
130 SUBTOTAL	\$ 1,521,501	\$ 1,474,158	\$ 1,218,549	\$ 1,597,140	\$ 1,260,010	\$ 1,770,581
131 TOTAL STATE REVENUE	\$ 28,283,421	\$ 29,076,294	\$ 28,703,535	\$ 29,144,066	\$ 22,516,475	\$ 29,286,624

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	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 SUBTOTAL	\$ 3,435	\$ 3,548	\$ -	\$ -	\$ -	\$ 3,500
CATEGORICAL AID						
134 Welfare Administration	\$ 3,866,252	\$ 3,707,651	\$ 3,685,345	\$ 3,685,345	\$ 2,495,686	\$ 3,685,345
135 Domestic Violence Grant (Federal Portion)	113,042	92,532	110,640	110,640	82,695	110,640
136 DCJS VOCA Grant (Federal Portion)	189,645	106,244	136,012	136,012	8,595	136,012
137 DCJS SASP Grant	5,772	-	-	-	-	-
138 Public Safety	55,873	75,433	21,382	21,382	26,756	26,756
139 SUBTOTAL	\$ 4,230,585	\$ 3,981,861	\$ 3,953,379	\$ 3,953,379	\$ 2,613,732	\$ 3,958,753
140 TOTAL FEDERAL REVENUE	\$ 4,234,020	\$ 3,985,409	\$ 3,953,379	\$ 3,953,379	\$ 2,613,732	\$ 3,962,253

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through March 31, 2026

DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	ADOPTED FY 2026	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	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 style="padding-left: 20px;">SUBTOTAL	\$ 9,691,529	\$ 5,065,279	\$ 2,450,309	\$ 2,450,309	\$ 2,450,309	\$ 2,450,309
150 SUBTOTAL, GENERAL FUND	\$ 244,139,556	\$ 249,643,616	\$ 232,510,120	\$ 233,008,613	\$ 160,782,557	\$ 239,866,573
151 USE OF FUND BALANCE	\$ 18,725,774	\$ 21,563,417	\$ 788,407	\$ 22,568,503	\$ 22,568,503	\$ 22,568,503
152 TOTAL GENERAL FUND	\$ 262,865,330	\$ 271,207,033	\$ 233,298,527	\$ 255,577,116	\$ 183,351,060	\$ 262,435,076

**Fauquier County General Fund Expenditures
FY 2026 Budget vs. Actual as of March 31, 2026**

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											
	<i>March</i>			<i>March</i>							
General Government	\$ 22,936,739	\$ 15,900,509	69.32%	\$ 24,283,292	\$ 15,353,968	\$ 8,929,324	\$ (546,541)	-3.44%	63.23%	-6.09%	A
Judicial Administration	6,193,313	4,524,630	73.06%	6,580,537	4,911,898	1,668,639	387,268	8.56%	74.64%	1.59%	
Public Safety	28,312,883	22,973,389	81.14%	29,625,467	23,519,035	6,106,432	545,646	2.38%	79.39%	-1.75%	
Public Works	7,172,920	5,142,006	71.69%	7,107,885	5,264,248	1,843,637	122,242	2.38%	74.06%	2.38%	
Health & Welfare	16,289,275	12,705,877	78.00%	16,883,346	12,087,809	4,795,537	(618,068)	-4.86%	71.60%	-6.41%	B
Culture	9,990,661	7,106,254	71.13%	9,968,770	7,225,625	2,743,145	119,371	1.68%	72.48%	1.35%	
Community Development	8,669,688	6,452,005	74.42%	9,100,745	6,515,253	2,585,492	63,248	0.98%	71.59%	-2.83%	C
Non-Departmental	5,536,179	521,761	9.42%	5,454,427	558,891	4,895,536	37,130	7.12%	10.25%	0.82%	
Transfers	141,110,428	114,953,956	81.46%	146,572,647	120,059,905	26,512,742	5,105,949	4.44%	81.91%	0.45%	
Total General Fund	\$ 246,212,086	\$ 190,280,387	77.28%	\$ 255,577,116	\$ 195,496,632	\$ 60,080,484	\$ 5,216,245	2.74%	76.49%	-0.79%	
By Expenditure Type											
	<i>March</i>			<i>March</i>							
Personnel	\$ 67,504,146	\$ 51,489,278	76.28%	\$ 70,855,386	\$ 52,430,284	\$ 18,425,102	\$ 941,006	1.83%	74.00%	-2.28%	
Operating	16,192,031	10,590,941	65.41%	16,055,639	10,535,570	5,520,069	(55,371)	-0.52%	65.62%	0.21%	
Capital	321,379	228,157	70.99%	568,446	403,364	165,082	175,207	76.79%	70.96%	-0.03%	
Other Charges	16,235,805	12,998,555	80.06%	16,712,323	12,067,509	4,644,814	(931,046)	-7.16%	72.21%	-7.85%	D
Other Use of Funds	145,958,725	114,973,456	78.77%	151,385,322	120,059,905	31,325,417	5,086,449	4.42%	79.31%	0.54%	
Total General Fund	\$ 246,212,086	\$ 190,280,387	77.28%	\$ 255,577,116	\$ 195,496,632	\$ 60,080,484	\$ 5,216,245	2.74%	76.49%	-0.79%	

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

- A General Government:** General Government spending is 6.09% lower compared to this time last year due to less personnel spending/first half of FY vacancy savings.
- B Health & Welfare:** Health and Welfare spending is 6.41% lower compared to this time last year due to decreased spending in CSA Alternative Day Placements.
- C Community Development:** Community Development spending is 2.83% lower compared to this time last year due to less capital projects planned this year.
- D Other Charges:** Other Charges spending is 7.95% lower compared to this time last year mainly due to the item listed in B.

FY 2026 Undedicated Contingency Reserve as of March 31, 2026

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	N/A	N/A	11/13/2025	94,701	155,299
2	Contribution to Town of Remington	N/A	N/A	11/13/2025	6,000	149,299
3						-
4						-
5						-
6						-

Contingency Reserve Balance if all requested items are approved:	\$ 149,299
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FY 2026 Administratively Approved Budget Actions through March 31, 2026

per BA Policy FC-5

	Dept/Fund	Description	Date Approved	Amount
44	Airport Fund	Appropriates funds received from the sale of a zero turn mower.	2/10/2026	633
45	Fire Rescue System	Appropriates additional insurance recovery funds received for vehicle ES-42.	2/13/2026	1,419
46	Capital Projects Fund	De-appropriates grant revenue for VDOT charge related to LRCC Connector Trail project.	2/18/2026	(2,939)
47	Airport Fund	Appropriates DOAV grant funding and funds received for the sale of old equipment for the purchase of Ventrac mower attachments.	2/18/2026	18,250
48	Capital Projects Fund	De-appropriates Safe Routes to School grant revenue for VDOT charge related to Grace Miller project.	2/19/2026	(464)
49	Commonwealth's Attorney	Appropriates funds received from Town of Warrenton MOU.	2/23/2026	1,000
50	Buildings and Grounds	Appropriates funds received as reimbursement for storage totes purchased on behalf of Experience Old Town Warrenton during the Christmas season.	2/27/2026	249
51	Fleet Fund	Appropriates funds received from the sale of vehicle M-31.	2/27/2026	8,404
52	Airport Fund	Appropriates DOAV grant funding to fund CATEX for the Hangar Development project.	3/2/2026	32,888
53	Airport Fund	Appropriates donation funds to purchase a luggage cart.	3/20/2026	341
54	Airport Fund	Appropriates restricted donation funds for the Swing Dance in June 2026.	3/20/2026	700
55	Fire Rescue System	Appropriates funds received as reimbursement for Training Committee instructor fees.	3/20/2026	10,506
56	Fire Rescue System	Appropriates funds received as reimbursement for Training Committee instructor fees.	3/20/2026	18,958
57	Sheriff's Office	Appropriates funds received from citizens who are required to pay a Dangerous Dog fee to the County each year.	3/20/2026	520
58	Fire Rescue System	Appropriates insurance recovery funds received for Company 3's 2024 Pierce Pumper 6548.	3/20/2026	2,085
59	Clerk of the Circuit Court	Appropriates funding from the Compensation Board's Technology Trust Fund.	3/30/2026	7,840
60	Sheriff's Office	Appropriates insurance recovery funds received for vehicles SD-2308 and SD-241.	3/30/2026	7,703
61	Sheriff's Office	Appropriates insurance recovery funds received for vehicle SD-82.	3/30/2026	2,595

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 15 of 17

- **April**
 - Internal Project Team - Process Review and Documentation
 - Accounts Payable to include Requisitions, Purchase Orders, AP Invoices, and Check Printing
 - Journal entries for County, School and Treasurer’s Office
 - Budget Amendments and Transfers
 - P-Card to include BOA import, GL assignment, and audit.
 - Training
 - **4/3, 4/9, 4/16:** Process Review/Support with Tyler IC
 - **4/21:** Treasurer Processes and Training
 - **4/22:** Process Review/Support with Tyler IC
 - **4/23:** Capital Assets Review and Processing
 - **4/29:** Process Review/Support with Tyler IC
 - Conversions
 - Vendors, budget and GL actuals loaded in Production.
 - Checks and invoices to be loaded in summary closer to go-live.
 - Bright to Tyler Cut Over Plan
 - Dates to be updated to reflect end of year processes.

Project Highlight: End User Engagement Plans

An End User Engagement Plan has been developed to be sent to those who attended end user training sessions. The plans by module will be sent weekly with a set of test scenarios for employees to complete in the Train environment. The goal of the plans is to test workflow and roles; refine process documentation; test various work processes; and become more comfortable performing daily duties in the Tyler system.

**End User
Engagement
Plans**

Plans will be provided weekly to end users in two phases. Phase I will be released in early April and Phase II in early May.

What’s Next?

End User Engagement plans and internal process review and documentation.

What do I need to know?

Go-live date adjusted to July 1, 2026

Success Highlight

77 End User Trainings held in January, February and March with 563 course completions.



Fauquier County Finance Committee Meeting Minutes February 11, 2026

The Finance Committee met on February 11, 2026, at 4:00 p.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 Culbertson.

The staff present were Janelle Downes, Mallory Stribling, Chris Butler, Tanya Wilcox, Caleb Brannon, Jenn Greer, Mary Wyckoff, Kristen Hylton, Eric Maybach, Trisha Space, Autumn Hawley, and Melissa Pitts.

The community attendee present was Cindy Burbank.

1. Call to Order

The meeting was called to order at 4:00 pm.

2. Reports

- A. **County Treasurer's Report:** Tanya Wilcox presented the Treasurer's Report on Delinquent Tax Collections to the committee. January delinquent balances were \$3,586,847 for Personal Property and \$2,363,340 for Real Estate. The report was accepted by the committee with no comments or questions.

- B. **Management and Budget Reports:** Mallory Stribling discussed the Budget Action Report. After some discussion to ensure that the County was receiving the most cost-effective quote, the budget action request was approved.

Mallory Stribling reviewed the revenue report and expense report, highlighting notable line items. The committee mentioned that they were eager to see the result of December's sales tax and food and beverage tax revenue. This would provide a better idea of how the year is trending, as well as how the holidays affected the local revenue. The reports were then accepted by the committee without further comments or questions.

Jenn Greer presented the contingency reserve report and the administratively approved budget adjustments from July 1, 2025, through December 31, 2025.

- C. **ERP Implementation Update:** Mary Wyckoff discussed the status of the project. She informed the board that the Go Live date has been moved to April 1, 2026. This allowed time to focus more heavily on detail and training. Currently, there have been thirty-five training sessions with 259 trainees and fifty-three future training sessions scheduled. There has been cost savings of approximately \$110,300 due to the cutting of three unnecessary modules and other credits related to updated guidance.

D. **Risk Management Report:** Mary Wyckoff communicated that preparations for the FY2027 insurance pool renewal through VACo are underway. She also communicated that due to a rise in vehicle claims, rates will increase.

3. Additional Items

There were no additional items.

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: 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
MONTHLY TOTAL	188,119	203,895	433,676

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
MONTHLY TOTAL	705,859	1,162,800	2,010,465

REMAINING DELINQUENT BALANCES

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

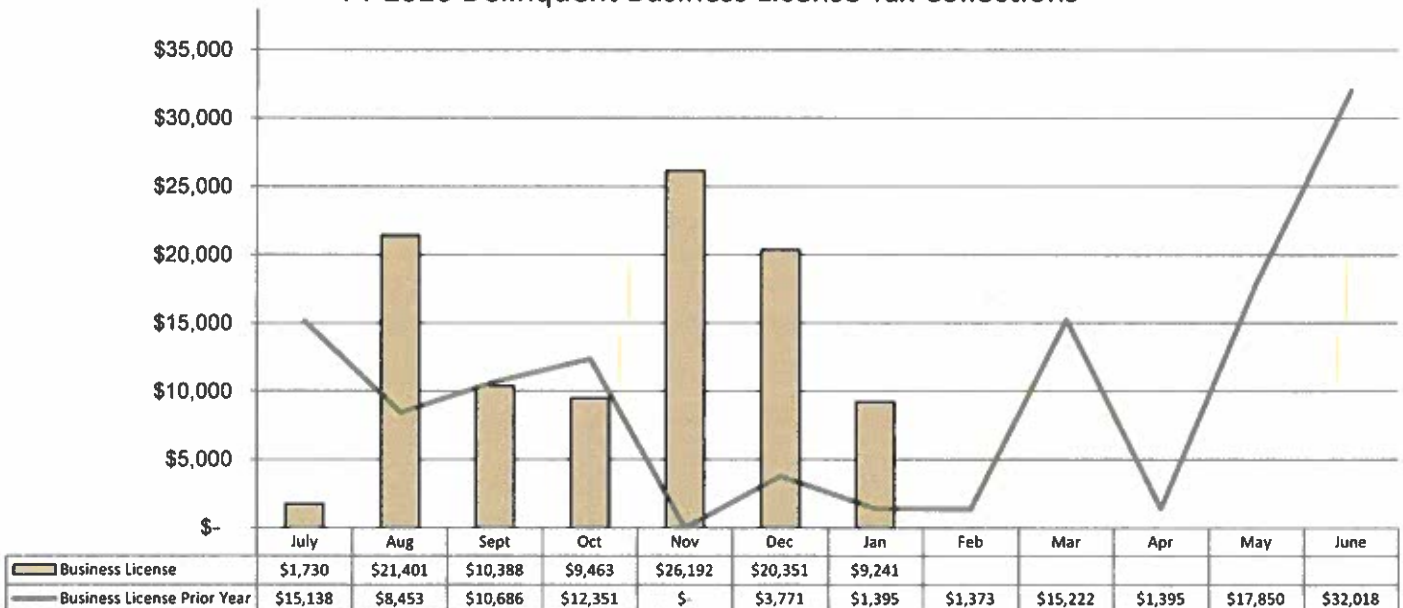
FY 2026 Delinquent Tax Balance



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	
Consent Agenda					
FY 2026					
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
GENERAL PROPERTY TAXES						
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="text-align: right;">SUBTOTAL	\$ 163,531,039	\$ 167,849,110	\$ 165,121,983	\$ 165,121,983	\$ 105,571,316	\$ 169,377,913
OTHER LOCAL TAXES						
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="text-align: right;">SUBTOTAL	\$ 27,626,529	\$ 28,928,109	\$ 24,883,374	\$ 24,883,374	\$ 9,027,093	\$ 25,520,753

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
PERMITS, FEES, AND LICENSES						
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="text-align: right;">SUBTOTAL	\$ 1,721,466	\$ 2,181,783	\$ 2,024,334	\$ 2,024,334	\$ 1,343,255	\$ 2,024,626
FINES AND FORFEITURES						
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="text-align: right;">SUBTOTAL	\$ 477,391	\$ 1,293,671	\$ 430,012	\$ 430,012	\$ 197,232	\$ 437,536
USE OF MONEY AND PROPERTY						
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="text-align: right;">SUBTOTAL	\$ 6,139,422	\$ 8,304,827	\$ 2,958,244	\$ 2,950,987	\$ 2,537,988	\$ 3,239,951

**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
CHARGES FOR SERVICES						
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	\$ 1,449,605	\$ 1,335,899	\$ 1,216,695	\$ 1,217,695	\$ 745,018	\$ 1,287,600

**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
MISCELLANEOUS						
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 SUBTOTAL	\$ 717,114	\$ 1,374,862	\$ 643,672	\$ 681,916	\$ 508,732	\$ 626,898

**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
RECOVERED COSTS						
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 <i>SUBTOTAL</i>	\$ 268,022	\$ 248,374	\$ 124,583	\$ 124,583	\$ 151,040	\$ 163,599
93 TOTAL LOCAL REVENUE	\$ 201,930,586	\$ 211,516,634	\$ 197,402,897	\$ 197,434,884	\$ 120,081,674	\$ 202,678,877

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
STATE REVENUE						
NON-CATEGORICAL AID						
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 SUBTOTAL	\$ 15,677,581	\$ 15,694,908	\$ 15,677,231	\$ 15,677,231	\$ 11,701,596	\$ 15,622,397
CATEGORICAL AID						
SHARED EXPENSES						
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 SUBTOTAL	\$ 6,846,423	\$ 7,105,919	\$ 7,162,289	\$ 7,177,969	\$ 2,983,817	\$ 7,177,969
WELFARE						
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 SUBTOTAL	\$ 4,237,916	\$ 4,801,310	\$ 4,645,466	\$ 4,679,966	\$ 974,580	\$ 4,679,966

**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
OTHER CATEGORICAL AID						
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 SUBTOTAL	\$ 1,521,501	\$ 1,474,158	\$ 1,218,549	\$ 1,593,684	\$ 959,218	\$ 1,701,034
131 TOTAL STATE REVENUE	\$ 28,283,421	\$ 29,076,294	\$ 28,703,535	\$ 29,128,850	\$ 16,619,211	\$ 29,181,366

**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
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	\$ 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 <i>SUBTOTAL</i>	\$ 4,230,585	\$ 3,981,861	\$ 3,953,379	\$ 3,953,379	\$ 1,503,650	\$ 3,955,252
140 TOTAL FEDERAL REVENUE	\$ 4,234,020	\$ 3,985,409	\$ 3,953,379	\$ 3,953,379	\$ 1,503,650	\$ 3,958,752

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
INTERGOVERNMENTAL						
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 SUBTOTAL	\$ 9,691,529	\$ 5,065,279	\$ 2,450,309	\$ 2,450,309	\$ 2,450,309	\$ 2,450,309
150 SUBTOTAL, GENERAL FUND	\$ 244,139,556	\$ 249,643,616	\$ 232,510,120	\$ 232,967,422	\$ 140,654,844	\$ 238,269,303
151 USE OF FUND BALANCE	\$ 18,725,774	\$ 21,563,417	\$ 788,407	\$ 14,415,293	\$ 14,415,293	\$ 14,415,293
152 TOTAL GENERAL FUND	\$ 262,865,330	\$ 271,207,033	\$ 233,298,527	\$ 247,382,715	\$ 155,070,137	\$ 252,684,596

**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
By Functional Area											
	<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%	
Total General Fund	\$ 246,026,031	\$ 140,973,221	57.30%	\$ 247,382,715	\$ 138,419,751	\$ 108,962,964	\$ (2,553,470)	-1.81%	55.95%	-1.35%	
By Expenditure Type											
	<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%	
Total General Fund	\$ 246,026,031	\$ 140,973,221	57.30%	\$ 247,382,715	\$ 138,419,751	\$ 108,962,964	\$ (2,553,470)	-1.81%	55.95%	-1.35%	

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						-

Contingency Reserve Balance if all requested items are approved:	\$ 149,299
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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