

FINANCE COMMITTEE MEETING
10 Hotel Street, Warrenton, VA 20186
2nd Floor Large Conference Room
May 20, 2026 4:00pm

- I. Call to Order**
- II. Adoption of the Agenda**
- III. Approval of the Minutes**
 - A. Minutes from the April 15, 2026 Finance Committee Meeting (starting on pg. 19)
- IV. Deep Dive**
 - A. Contributions to Community Organizations
- V. Reports**
 - A. Treasurer’s Report on Delinquent Tax Collections
 - B. Budget Reports
- VI. Updates**
 - A. ERP Implementation
 - B. Risk Management
- VII. Additional Items**

Contributions Five Year Summary

Organization Name:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Aging Together**	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Afro-American Historical Association of Fauquier County	617	617	5,000	5,000	5,000
Community Support of the Piedmont	3,500	3,500	4,000	4,000	4,000
Community Touch, Inc.	30,000	30,000	40,000	40,000	40,000
Didlake, Inc.	40,000	40,000	40,000	40,000	40,000
Fauquier Alliance for Youth	2,470	2,470	2,470	2,470	2,470
Fauquier Community Child Care, Inc.	9,000	9,000	9,000	9,000	9,000
Fauquier Community Food Bank and Thrift Store	20,000	20,000	20,000	20,000	20,000
Fauquier County Fair	7,408	7,408	7,408	7,408	7,408
Fauquier Education Farm, Inc.	5,000	5,000	5,000	5,000	5,000
Fauquier Family Shelter Services, Inc.	100,132	100,132	110,145	110,145	110,145
Fauquier FISH	0	0	10,000	10,000	10,000
Fauquier Free Clinic, Inc.	47,500	47,500	47,500	47,500	47,500
Fauquier Habitat for Humanity	16,200	16,200	20,000	20,000	20,000
Fauquier Heritage & Preservation Foundation, Inc.	3,000	3,000	3,000	3,000	3,000
Fauquier Historical Society, Inc.	10,172	10,172	11,500	11,500	11,500
Fauquier Veterans Memorial	1,600	1,600	1,600	1,600	1,600
Foothills Housing Corporation	55,300	55,300	55,300	55,300	55,300
Hospice of the Piedmont	0	0	2,000	2,000	2,000
Legal Aid Works (LAW)	13,613	13,613	13,613	13,613	13,613
Literacy Volunteers of Fauquier County	13,500	13,500	13,500	13,500	13,500
Northern Virginia 4-H Education and Conference Center	6,172	7,000	7,500	7,500	7,500
Occoquan Watershed Management Program*	10,590	22,860	24,040	24,319	24,830
Occoquan Watershed Monitoring Laboratory*	64,570	66,682	68,849	79,217	81,982
People, Inc. of Virginia	5,000	5,000	5,000	5,000	5,000
Piedmont Peace	49,050	49,050	51,500	51,500	51,500
Piedmont Symphony Orchestra	10,000	10,000	10,000	10,000	10,000
Rappahannock River Basin Commission*	1,000	1,000	1,000	1,000	1,000
Rappahannock-Rapidan Regional Commission *	65,596	65,596	66,870	66,870	67,837
Remington Community Partnership, Inc.	6,000	6,000	6,000	6,000	6,000
Southeast Rural Community Assistance Project, Inc.	2,500	2,500	2,500	2,500	2,500
Virginia Preschool Initiative*	54,000	54,000	54,000	54,000	54,000
Virginia Regional Transit*	43,264	46,260	48,589	51,917	52,915
Virginia War Memorial	94	94	500	500	500
Warrenton-Fauquier Visitor Center*	42,600	42,600	42,600	42,600	42,600
Encompass Community Supports*	922,809	968,949	1,281,406	1,345,476	1,396,248
Fauquier Public Health Department*	649,276	653,367	598,708	721,437	776,846
<u>Healthy Families, part of Skyline CAP**</u>	<u>18,000</u>	<u>18,000</u>	<u>13,500</u>	<u>18,000</u>	<u>18,000</u>
Total	\$ 2,341,533	\$ 2,409,970	\$ 2,715,598	\$ 2,920,872	\$ 3,032,294

*Funding amount determined by agreement.

**Funded out of Social Services' operating budget.



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: 5/1/2026
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER 
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR APRIL 2026

Listed below is a summary of the delinquent taxes collected for April 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 \$(133,368.70). ✓

COLLECTION OF PRIOR YEAR DELINQUENTS

	APRIL 2026	MARCH 2026	APRIL 2025
REAL ESTATE	115,435	99,422	280,146
PERSONAL PROPERTY	56,708	82,158	44,209
BUSINESS LICENSE	9,202	23,940	1,395
PENALTY/INTEREST	50,531	51,522	80,288
MONTHLY TOTAL	231,876	257,042	406,038

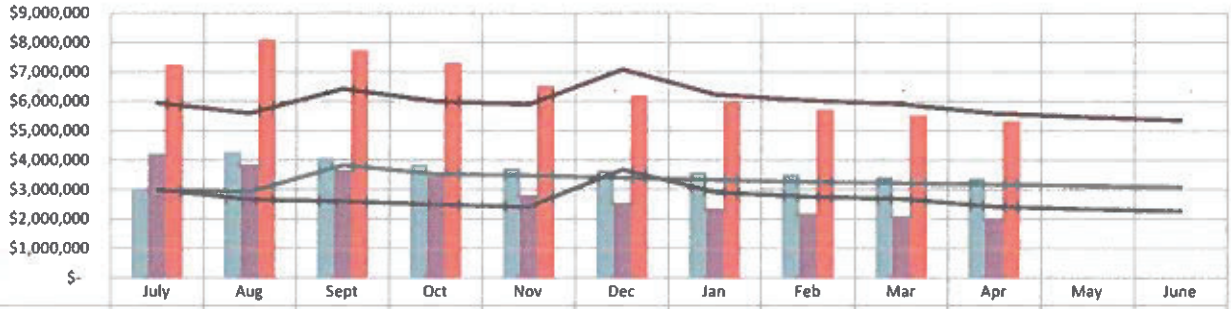
COLLECTION OF CURRENT DELINQUENTS

	APRIL 2026	MARCH 2026	APRIL 2025
REAL ESTATE	101,371	113,532	170,749
PERSONAL PROPERTY	371,888	502,826	717,744
BUSINESS LICENSE	22,007	38,030	10,965
PENALTY/INTEREST	72,875	77,501	65,477
MONTHLY TOTAL	568,141	731,889	964,935

REMAINING DELINQUENT BALANCES

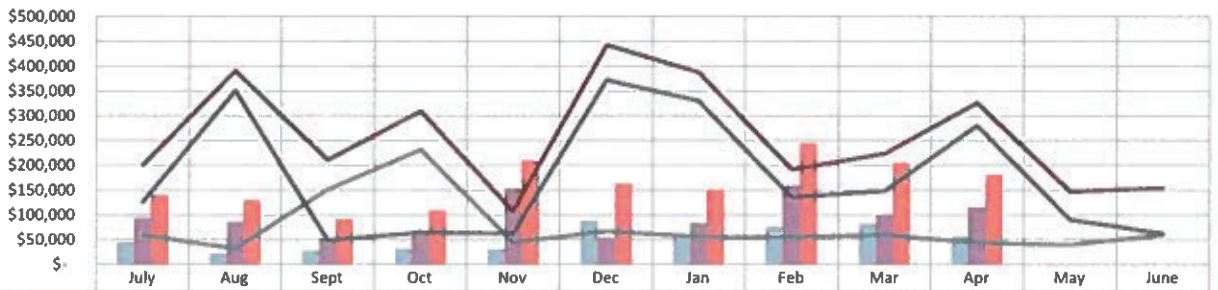
	APRIL 2026	APRIL 2025
PERSONAL PROPERTY	3,375,991	3,169,430
REAL ESTATE	1,968,977	2,420,394
	5,344,968	5,589,824

FY 2026 Delinquent Tax Balance



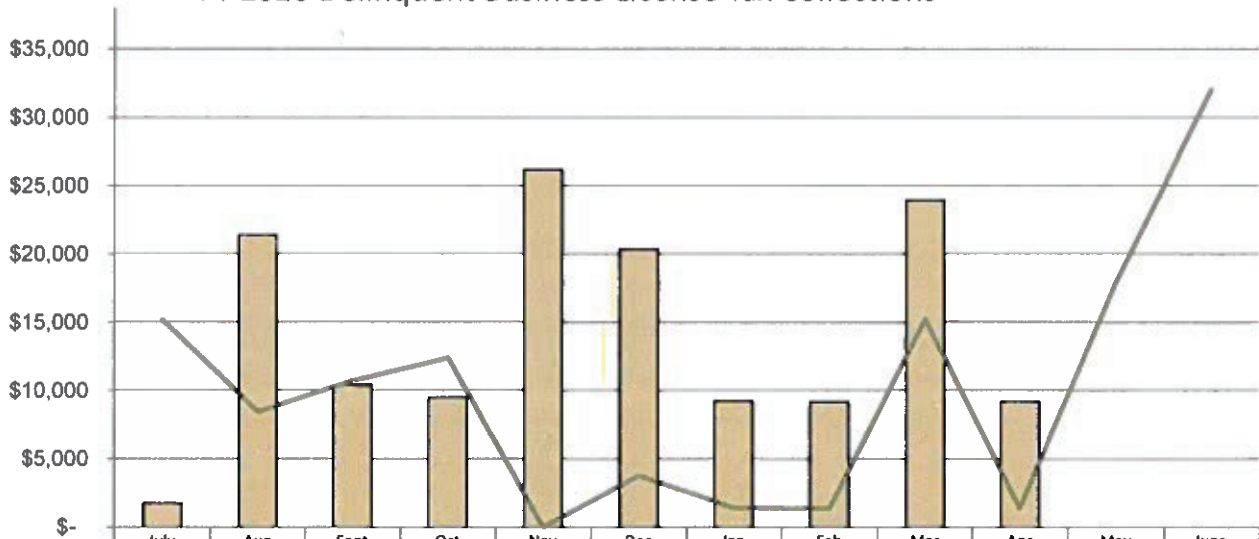
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$3,041,301	\$4,276,131	\$4,070,529	\$3,858,334	\$3,722,322	\$3,649,787	\$3,586,847	\$3,521,700	\$3,430,944	\$3,375,991		
Real Estate	\$4,198,389	\$3,836,134	\$3,669,906	\$3,459,385	\$2,809,039	\$2,545,093	\$2,363,340	\$2,191,763	\$2,097,053	\$1,968,977		
Total Balance	\$7,239,690	\$8,112,265	\$7,740,435	\$7,317,719	\$6,531,361	\$6,194,880	\$5,950,187	\$5,713,463	\$5,527,997	\$5,344,969		
Personal Property Prior Year	\$2,951,752	\$2,922,123	\$3,831,173	\$3,518,069	\$3,477,088	\$3,391,714	\$3,328,965	\$3,261,838	\$3,215,281	\$3,169,430	\$3,131,013	\$3,085,634
Real Estate Prior Year	\$2,998,322	\$2,661,503	\$2,591,448	\$2,484,157	\$2,403,456	\$3,679,355	\$2,903,269	\$2,761,747	\$2,684,958	\$2,420,394	\$2,329,721	\$2,266,508
Total Balance Prior Year	\$5,950,074	\$5,583,626	\$6,422,621	\$6,002,226	\$5,880,544	\$7,071,069	\$6,232,234	\$6,023,585	\$5,900,239	\$5,589,825	\$5,460,734	\$5,352,143

FY 2026 Delinquent Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$45,564	\$21,446	\$27,936	\$30,989	\$30,461	\$88,546	\$58,144	\$76,003	\$82,158	\$56,708		
Real Estate	\$93,308	\$86,551	\$52,889	\$69,360	\$152,642	\$54,164	\$83,412	\$158,913	\$99,422	\$115,435		
Total Collection	\$140,601	\$129,398	\$91,212	\$109,812	\$209,295	\$163,061	\$150,797	\$244,099	\$205,520	\$181,345		
Personal Property Prior Year	\$59,274	\$31,885	\$151,122	\$231,467	\$45,085	\$66,828	\$55,978	\$54,861	\$60,058	\$44,209	\$39,538	\$59,804
Real Estate Prior Year	\$125,957	\$350,474	\$48,748	\$64,936	\$62,502	\$372,267	\$330,186	\$135,860	\$148,691	\$280,146	\$90,230	\$62,590
Total Balance Prior Year	\$200,369	\$390,812	\$210,557	\$308,754	\$107,587	\$442,866	\$387,559	\$192,093	\$223,971	\$325,750	\$147,618	\$154,413

FY 2026 Delinquent Business License Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Business License	\$1,730	\$21,401	\$10,388	\$9,463	\$26,192	\$20,351	\$9,241	\$9,182	\$23,940	\$9,202		
Business License Prior Year	\$15,138	\$8,453	\$10,686	\$12,351	\$-	\$3,771	\$1,395	\$1,373	\$15,222	\$1,395	\$17,850	\$32,018

**Finance Committee Budget Action Report
May 20, 2026**

Budget Action Summary		
<u>Appropriation</u>	General Fund	\$444,654

Requesting Department	Description	Amount	Category		Action/Explanation
			Source	Fund	
Consent Agenda					
FY 2026					
County Administration	Compensation Board Bonuses	\$444,654	Commonwealth of Virginia and General Fund Balance	General Fund	Appropriates \$444,654 from the Commonwealth of Virginia's caboose bill for FY 2026 Constitutional Offices and Registrar's Office bonuses. \$147,755 will be sourced from the State and \$296,899 will be sourced from General Fund Balance in order to process this State mandate.

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through April 30, 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	\$ 66,770,380	\$ 117,018,843
2 Public Service	6,082,521	6,444,400	5,750,000	5,750,000	3,253,322	5,750,000
3 Personal Property Tax	40,160,585	32,630,261	28,350,000	28,350,000	29,165,430	29,165,430
4 Business Personal Property Tax	-	8,468,871	9,000,000	9,000,000	15,240,810	15,240,810
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	812,141	812,141
7 Delinq Public Service	-	-	-	-	-	-
8 Delinq Personal Property Tax	837,247	1,166,782	600,000	600,000	506,855	580,000
9 Delinq Business Personal Property Tax	-	(32,734)	-	-	-	-
10 Penalties - All Property	942,162	1,010,472	925,000	925,000	761,986	925,000
11 Interest - All	590,616	671,598	425,000	425,000	443,399	443,399
12 SUBTOTAL	\$ 163,531,039	\$ 167,849,110	\$ 165,121,983	\$ 165,121,983	\$ 116,954,324	\$ 170,050,623
OTHER LOCAL TAXES						
13 Sales Tax (Local)	\$ 14,721,455	\$ 16,191,039	\$ 14,411,374	\$ 14,411,374	\$ 10,546,227	\$ 15,565,008
14 Utility Tax (Local)	1,700,629	1,521,704	1,475,000	1,475,000	940,263	1,400,000
15 Utility Consumption Tax	238,637	302,684	210,000	210,000	339,613	339,613
16 BPOL Tax	3,401,237	3,397,228	2,030,000	2,030,000	2,274,857	2,274,857
17 License Fee	9,279	2,319	-	-	1,313	1,313
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	1,768,047	1,768,047
20 Recording Tax & Fees (Wills)	30,554	28,248	22,000	22,000	24,199	24,199
21 Transient Occupancy Tax	198,613	208,394	125,000	125,000	115,734	125,000
22 Cigarette Tax	544,693	462,435	460,000	460,000	295,010	460,000
23 Food and Beverage Tax	4,330,511	4,395,347	4,250,000	4,250,000	2,864,932	4,250,000
24 SUBTOTAL	\$ 27,626,529	\$ 28,928,109	\$ 24,883,374	\$ 24,883,374	\$ 19,170,197	\$ 26,358,038

Fauquier County General Fund Revenue FY 2026 Budget vs. Actual through April 30, 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	\$ 12,845	\$ 16,000
26 Land Use Fees	12,307	367,124	15,000	15,000	16,563	16,563
27 Transfer Fees	2,078	2,091	1,850	1,850	1,686	1,850
28 State Primary Fees	-	-	-	-	-	-
29 Community Development Fees	1,685,421	1,788,552	1,986,835	1,986,835	2,194,241	2,300,000
30 Hunting Lease	24	-	24	24	-	-
31 SUBTOTAL	\$ 1,721,466	\$ 2,181,783	\$ 2,024,334	\$ 2,024,334	\$ 2,225,336	\$ 2,334,413
FINES AND FORFEITURES						
32 Local Fines	\$ 450,158	\$ 415,696	\$ 420,637	\$ 420,637	\$ 306,927	\$ 420,637
33 Court Judgment Proceeds	15,050	4,193	160	4,895	7,356	7,356
34 Zoning Violation Fines	7,860	3,325	4,500	4,500	3,412	4,500
35 Parking Tickets	200	4,280	-	-	2,520	2,520
36 Speeding Cameras	-	862,324	-	-	-	-
37 Interest on Local Fines	4,123	3,852	4,715	4,715	2,289	4,715
38 SUBTOTAL	\$ 477,391	\$ 1,293,671	\$ 430,012	\$ 434,747	\$ 322,504	\$ 439,728
USE OF MONEY AND PROPERTY						
39 Interest Income - General Fund	\$ 5,345,166	\$ 5,513,341	\$ 2,695,933	\$ 2,695,933	\$ 4,221,896	\$ 4,221,896
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	61,218	72,178
43 Rental of Health Department	23,530	23,807	25,700	25,700	19,275	25,700
44 Facility Use Hospital Hill Property	142,915	176,509	176,508	169,251	141,042	169,251
45 SUBTOTAL	\$ 6,139,422	\$ 8,304,827	\$ 2,958,244	\$ 2,950,987	\$ 4,443,431	\$ 4,489,025

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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	\$ 12,988	\$ 15,500
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	11,216	11,216
49 Local Cost	3,468	2,105	5,000	5,000	1,424	1,424
50 Detention Fee	416	496	-	-	345	345
51 Inmate Processing Fee	4,893	4,350	5,036	5,036	3,516	4,500
52 Commonwealth's Attorney Fee	3,669	6,360	7,000	9,000	12,250	12,250
53 County Attorney Fees	110,423	44,654	37,000	37,000	23,646	23,646
54 Correction & Detention Charge	13,911	21,319	13,169	13,169	30,283	30,283
55 Street Signs	2,299	956	1,838	1,838	418	418
56 Police Reports/Fingerprinting Fee	4,290	4,685	5,124	5,124	4,725	5,124
57 Inmate DNA	558	624	551	551	448	551
58 Courtroom Security	321,188	305,570	288,819	288,819	236,522	288,819
59 Parks & Recreation	904,477	857,477	765,416	765,416	673,263	800,000
60 Welfare & Social Services Fees	2,646	460	-	-	734	734
61 Library Fees	45,549	47,032	50,000	50,000	35,088	40,000
62 Sales of GIS Maps	3,999	6,386	5,000	5,000	5,489	5,489
63 SUBTOTAL	\$ 1,449,605	\$ 1,335,899	\$ 1,216,695	\$ 1,218,695	\$ 1,056,098	\$ 1,244,040

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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	\$ 28,709
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	32,049	32,049
69 Lien Fees - Treasurer	32,390	28,120	46,000	46,000	20,590	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	71,255	80,000
72 Circuit Court Collection Fees	545	1,291	1,000	1,000	661	1,000
73 General District Court Collection Fees	1,663	1,834	3,500	3,500	1,135	3,500
74 J&DR Court Collection Fees	73	102	500	500	144	200
75 HR Background Check	7,200	8,867	15,000	15,000	8,261	11,000
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	43,562	43,562
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	77,417	236,883	156,883
83 SUBTOTAL	\$ 717,114	\$ 1,374,862	\$ 643,672	\$ 721,536	\$ 733,109	\$ 694,062

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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	\$ 4,115	\$ 4,115
85 Process & Service Fees	311	643	2,500	2,500	216,896	216,896
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	30,150	30,150
89 CSA Refund	111,559	22,278	60,000	60,000	48,214	60,000
90 Warrenton Comm Ctr Recovered Costs	25,486	27,862	18,500	18,500	16,180	18,500
91 Miscellaneous	111,569	164,159	32,100	32,100	168,964	168,964
92 SUBTOTAL	\$ 268,022	\$ 248,374	\$ 124,583	\$ 124,583	\$ 490,108	\$ 504,213
93 TOTAL LOCAL REVENUE	\$ 201,930,586	\$ 211,516,634	\$ 197,402,897	\$ 197,480,239	\$ 145,395,105	\$ 206,114,142

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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	60,544	60,544
97 Commonwealth PPTR	13,653,133	13,652,665	13,657,231	13,657,231	12,968,318	13,657,231
98 Communications Tax	1,887,673	1,878,491	1,890,000	1,890,000	1,223,273	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	\$ 14,377,925	\$ 15,643,565
CATEGORICAL AID						
SHARED EXPENSES						
101 Commonwealth's Attorney	\$ 684,150	\$ 733,430	\$ 745,553	\$ 745,553	\$ 577,378	\$ 745,553
102 Sheriff	4,757,109	4,941,253	5,047,363	5,047,363	3,857,954	5,047,363
103 Commissioner of Revenue	271,298	296,769	295,652	295,652	232,939	295,652
104 Treasurer	248,944	271,982	276,621	276,621	205,365	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	550,926	654,775
107 Adult Confinement - Detention	66,168	94,610	69,813	69,813	104,392	104,392
108 SUBTOTAL	\$ 6,846,423	\$ 7,105,919	\$ 7,162,289	\$ 7,189,729	\$ 5,528,953	\$ 7,224,308
WELFARE						
109 Social Services	\$ 1,723,224	\$ 1,786,059	\$ 2,123,132	\$ 2,123,132	\$ 1,375,004	\$ 1,950,000
110 Children's Services Act	2,467,595	2,932,063	2,364,766	2,364,766	1,256,150	1,950,000
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	136,509	136,748
113 SUBTOTAL	\$ 4,237,916	\$ 4,801,310	\$ 4,645,466	\$ 4,679,966	\$ 2,767,664	\$ 4,092,068

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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	-	22,255	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	340,222
118 Prisoner Transportation	12,903	2,641	8,633	8,633	447	750
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	246,685	258,626
121 Armory	14,124	9,103	14,123	14,123	3,006	14,123
122 Library Aid	243,839	261,755	256,092	259,627	260,474	260,474
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	374,615	189,748	189,748
130 SUBTOTAL	\$ 1,521,501	\$ 1,474,158	\$ 1,218,549	\$ 1,623,054	\$ 1,398,517	\$ 1,556,715
131 TOTAL STATE REVENUE	\$ 28,283,421	\$ 29,076,294	\$ 28,703,535	\$ 29,169,980	\$ 24,073,058	\$ 28,516,656

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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	\$ 2,806,152	\$ 3,450,000
135 Domestic Violence Grant (Federal Portion)	113,042	92,532	110,640	110,640	97,122	110,640
136 DCJS VOCA Grant (Federal Portion)	189,645	106,244	136,012	136,012	42,480	136,012
137 DCJS SASP Grant	5,772	-	-	-	-	-
138 Public Safety	55,873	75,433	21,382	21,382	25,969	25,969
139 SUBTOTAL	\$ 4,230,585	\$ 3,981,861	\$ 3,953,379	\$ 3,953,379	\$ 2,971,723	\$ 3,722,621
140 TOTAL FEDERAL REVENUE	\$ 4,234,020	\$ 3,985,409	\$ 3,953,379	\$ 3,953,379	\$ 2,971,723	\$ 3,726,121

**Fauquier County General Fund Revenue
FY 2026 Budget vs. Actual through April 30, 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 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	\$ 233,053,907	\$ 174,890,195	\$ 240,807,229
151 USE OF FUND BALANCE	\$ 18,725,774	\$ 21,563,417	\$ 788,407	\$ 22,634,432	\$ 22,634,432	\$ 22,634,432
152 TOTAL GENERAL FUND	\$ 262,865,330	\$ 271,207,033	\$ 233,298,527	\$ 255,688,339	\$ 197,524,627	\$ 263,441,661

**Fauquier County General Fund Expenditures
FY 2026 Budget vs. Actual as of April 30, 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>April</i>						<i>April</i>				
General Government	\$ 23,024,027	\$ 17,292,306	75.11%	\$ 24,283,292	\$ 16,869,225	\$ 7,414,067	\$ (423,081)	-2.45%	69.47%	-5.64%	A
Judicial Administration	6,196,873	4,968,609	80.18%	6,602,792	5,360,767	1,242,025	392,158	7.89%	81.19%	1.01%	
Public Safety	28,315,211	24,697,628	87.22%	29,626,961	25,219,696	4,407,266	522,068	2.11%	85.12%	-2.10%	
Public Works	7,172,920	5,751,623	80.19%	7,127,265	5,760,463	1,366,802	8,840	0.15%	80.82%	0.64%	
Health & Welfare	16,289,275	13,970,485	85.76%	16,883,346	13,196,704	3,686,642	(773,781)	-5.54%	78.16%	-7.60%	B
Culture	10,013,086	7,721,221	77.11%	10,122,699	7,914,853	2,207,846	193,632	2.51%	78.19%	1.08%	
Community Development	8,670,956	6,860,126	79.12%	9,100,745	6,938,865	2,161,880	78,739	1.15%	76.25%	-2.87%	C
Non-Departmental	5,426,466	574,481	10.59%	5,366,427	655,264	4,711,163	80,783	14.06%	12.21%	1.62%	
Transfers	141,168,038	123,730,390	87.65%	146,574,812	128,899,651	17,675,161	5,169,261	4.18%	87.94%	0.29%	
Total General Fund	\$ 246,276,852	\$ 205,566,869	83.47%	\$ 255,688,339	\$ 210,815,488	\$ 44,872,851	\$ 5,248,619	2.55%	82.45%	-1.02%	
By Expenditure Type											
	<i>April</i>						<i>April</i>				
Personnel	\$ 67,466,342	\$ 55,799,176	82.71%	\$ 70,842,463	\$ 56,823,034	\$ 14,019,429	\$ 1,023,858	1.83%	80.21%	-2.50%	D
Operating	16,311,473	11,678,485	71.60%	16,267,641	11,630,371	4,637,270	(48,114)	-0.41%	71.49%	-0.10%	
Capital	375,379	228,157	60.78%	568,446	423,635	144,811	195,478	85.68%	74.53%	13.74%	E
Other Charges	16,236,411	14,108,771	86.90%	16,710,302	13,038,797	3,671,505	(1,069,974)	-7.58%	78.03%	-8.87%	F
Other Use of Funds	145,887,247	123,752,280	84.83%	151,299,487	128,899,651	22,399,836	5,147,371	4.16%	85.20%	0.37%	
Total General Fund	\$ 246,276,852	\$ 205,566,869	83.47%	\$ 255,688,339	\$ 210,815,488	\$ 44,872,851	\$ 5,248,619	2.55%	82.45%	-1.02%	

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

- A** General Government: General Government spending is 5.64% 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 7.60% lower compared to this time last year due to decreased spending in CSA Alternative Day Placements.
- C** Community Development: Community Development spend is \$79k higher than last year, but 2.87% lower as a percentage of the budget. This year, MS4 capital funds were appropriated to Fund 100, previously Fund 301, however, none of those funds have been spent to date. The combination of this appropriation and the delayed spending has created the variance between appropriated funds and actual spend.
- D** Personnel: Personnel spending is 2.5% lower compared to this time last year due to vacancy savings.
- E** Capital: Capital spending is 13.74% higher than at this time last year due to a larger FY 2026 appropriated budget and the completion of several projects. Projects contributing to the increased appropriated budget include Sheriff vehicles for new positions, updates to the Magistrate building, and Parks and Recreation equipment.
- F** Other Charges: Other Charges spending is 8.87% lower compared to this time last year mainly due to the item listed in B.

FY 2026 Undedicated Contingency Reserve as of April 30, 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

FY 2026 Administratively Approved Budget Actions through April 30, 2026

per BA Policy FC-5

	Dept/Fund	Description	Date Approved	Amount
62	Airport Fund	Appropriates DOAV grant funding and local match for REIL Outage Evaluation.	4/8/2026	1,650
63	Asset Replacement Fund	Appropriates rebate funds received from GovDeals from sale of vehicles during February 2026.	4/8/2026	42
64	Asset Replacement Fund	Appropriates additional Speed Camera revenue to fund the FY26 Body Worn Camera program.	4/8/2026	28,763
65	Capital Projects Fund	De-appropriates grant revenue for VDOT charge related to LRCC Connector Trail project.	4/8/2026	(1,021)
66	Environmental Services Fund	Appropriates funds received from damages that occurred at Morrisville Collection Site.	4/8/2026	7,296
67	Sheriff's Office	Appropriates funds received as reimbursement for TDO/ECOs performed between November 2025 through February 2026.	4/14/2026	3,659
68	Asset Replacement Fund	Appropriates funds received from the sale of various vehicles: SD-67, SD-71, SD-110, SD-22, Remington Vehicle 1706, Remington Vehicle 1905.	4/14/2026	8,739
69	Clerk of the Circuit Court	Appropriates grant funding received from the Library of Virginia for the Circuit Court Preservation Grant.	4/15/2026	22,255
70	Ambulance Revenue Recovery Fund	Appropriates revenue received from the pharmaceutical return program.	4/22/2026	2,079
71	General Services	Appropriates reimbursement received from Encompass for repairs to 12 North Hill Drive building.	4/29/2026	19,380

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 16 of 17

• May

- End User Engagement Plan
 - Phase 1 - April 6 - May 1
 - Phase 2 - May 4 - May 29
 - Includes scenarios to test functionality, workflow and roles for Requisitions, Purchase Orders, Budget Transfers, and P-Cards
 - Quick Start Guides and Tyler Tips videos provided as additional resources.
- Internal Project Team Sessions
 - **5/5:** Process Review and Documentation for County Budget
 - **5/7:** End User Training (County Make-up Sessions)
 - **5/11:** Capital Assets
 - **5/12:** Treasurer Items and Training
 - **5/13, 5/21:** Weekly Review with Tyler IC
 - **5/28:** Process Review and Documentation - Finance Daily Processes
- FY27 Adopted Budget imported into Production.
- Initiated request for custom check templates.
- Process for FY26 expenses paid in FY27 is being developed and will be shared with end users in the guidance provided by Finance.

Project Highlight: End User Open Labs

Opens labs have been built in to the End User Engagement Plans and are held each Friday for the module that was highlighted that week. Remote sessions were held for Phase 1 in April and will be offered remote and in-person for Phase 2 which kicks off May 4th. The goal of the open labs is to provide guidance and support on specific questions on processes.

End User Open Labs

- 5/1: P-Card and School Budget Transfers
- 5/8: Requisitions and Purchase Orders
- 5/15: AP Invoices
- 5/22: Budget Amendments and Transfers
- 5/28: P-Cards

What's Next?

End User Engagement Plan Phase 2

Additional Process Review and Documentation Sessions Scheduled

What do I need to know?

Additional resource for end users have been uploaded to SharePoint.

Success Highlight

Internal team collaboration on assisting end users complete the testing.



Fauquier County Finance Committee Meeting Minutes April 15, 2026

A meeting of the Fauquier County Government Finance Committee was held on April 15, 2026, at 4:00 p.m. in the Warren Green Building 2nd Floor Conference Room, 10 Hotel Street, Warrenton, VA 20186. This document reflects the official minutes of that meeting.

The Finance Committee Members present were Supervisor Washer and Supervisor Culbertson.

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

1. Call to Order

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

2. Reports

- A. **County Treasurer's Report:** The Treasurer's Report on Delinquent Tax Collections was included for the committee's review. The report was accepted by the committee with no comments or questions.
- B. **Management and Budget Reports:** Mallory Stribling noted that while there was not a Budget Action Report, there was one last minute request for budget action. Chris Butler presented the request, sharing that 10 Courthouse Square requires a roof replacement. He requested the funds be transferred from facilities reserve, with an additional \$10,000 in contingency. Supervisor Washer noted the importance of inspections prior to potential building purchases moving forward. The budget action was voted on and approved for recommendation to the Board of Supervisors at their May 14, 2026 meeting.

Mallory Stribling reviewed the revenue report and expenditure report at a high level. She discussed how real estate tax revenue would be lower than projected due to the unexpected increases in disabled veteran relief. The only item of note was that the December revenue for sales tax was not as high as prior year. The reports were then accepted by the committee without further comments or questions.

Mallory Stribling stated that there was nothing new on the contingency reserve report since the two items from November 2025.

- C. **ERP Implementation Update:** Mary Wyckoff shared that the Go-Live date for the Tyler MUNIS implementation had been moved to July 2026, with no additional updates.
- D. **Risk Management Report:** Mary Wyckoff communicated that preparations for the FY 2027 insurance pool renewal through VACo are underway. Supervisor Washer asked if it was too early to know if the numbers would be higher or lower than last year. Mary responded that they were hoping to stay about the same, but since the COVID years (2020 and 2021) were dropping off of the estimate, it could change.

3. Additional Items

There were no additional items

4. Discussion Items

The Committee discussed the information they would like to receive moving forward. Supervisor Washer expressed interest in more current financial data, noting that the information currently presented reflects a lag in reporting. He also requested quarterly updates on spending progress within operational funds by department, which Supervisor Culbertson supported. In addition, Supervisor Washer inquired about how ongoing cost savings are tracked and incorporated into the development of the annual operating budget. Janelle Downes and Mallory Stribling confirmed that the requested information can be compiled and indicated that reporting enhancements will begin with the next Finance Committee meeting.

Mallory Stribling shared that state legislation will trigger changes to procurement procedures, and Kristen Hylton confirmed the Procurement Department will update accordingly. Ms. Stribling also shared that there would be changes to Family and Medical Leave.



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

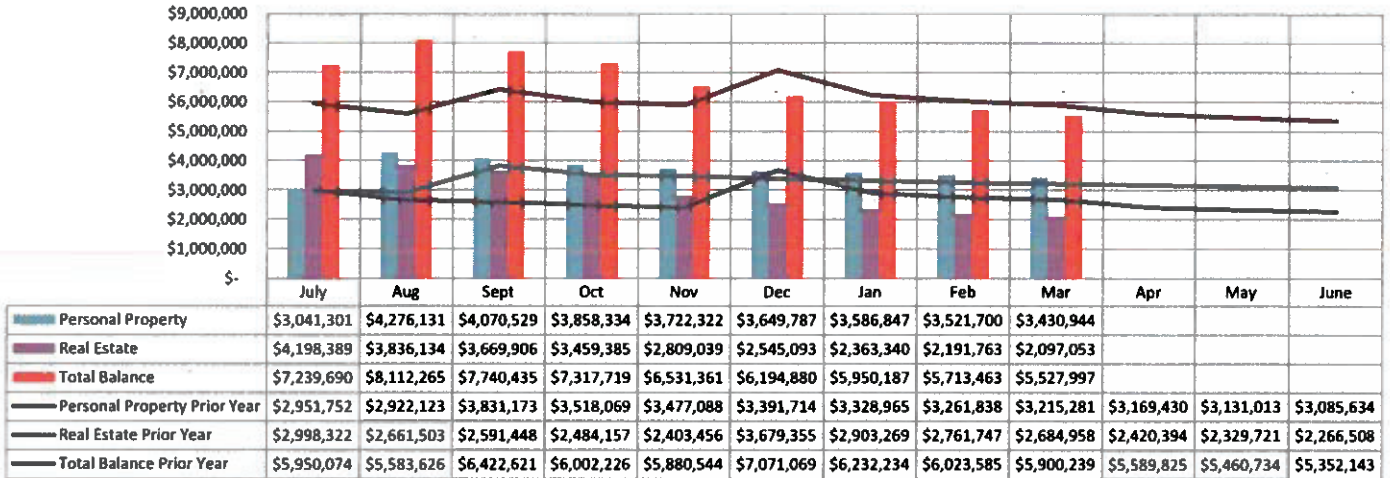
COLLECTION OF CURRENT DELINQUENTS

	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

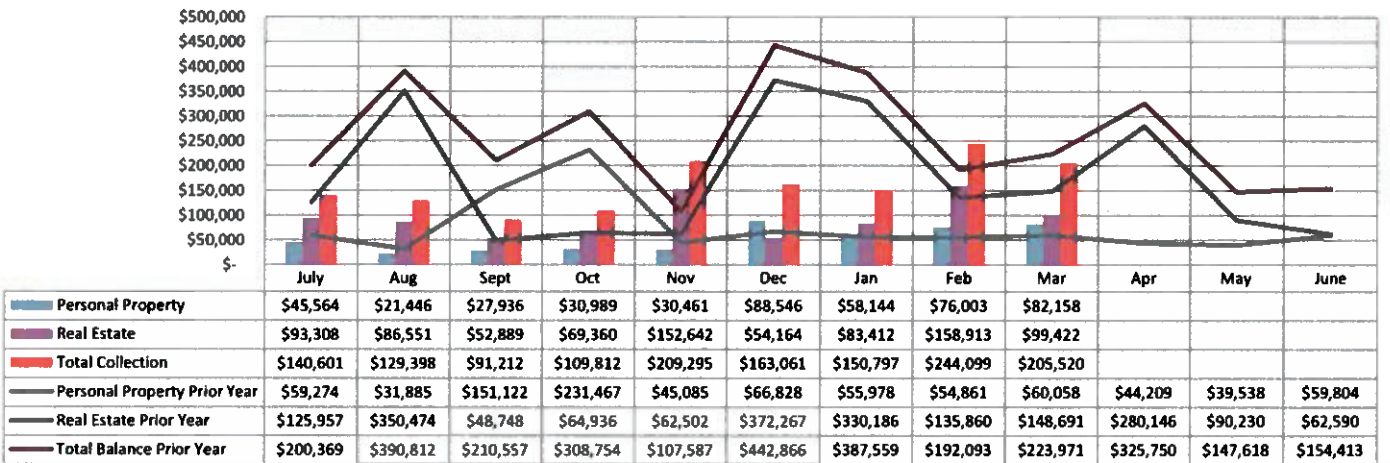
REMAINING DELINQUENT BALANCES

	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

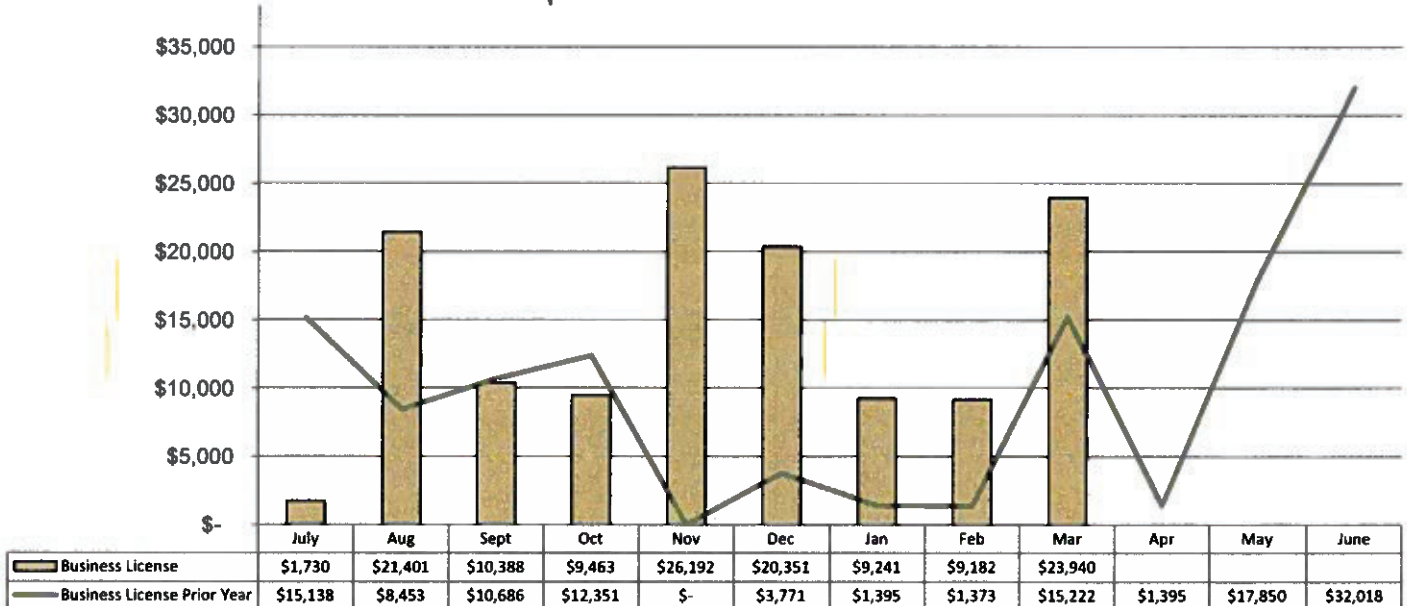
FY 2026 Delinquent Tax Balance



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="text-align: right;">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="text-align: right;">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="text-align: right;">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 <b style="text-align: right;">SUBTOTAL	\$ 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 <i>SUBTOTAL</i>	\$ 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 <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	\$ 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 <i>SUBTOTAL</i>	\$ 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 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.