



**TO:** Distribution List  
**FROM:** Paul McCulla, County Administrator  
**DATE:** April 13, 2015  
**RE:** Minutes of the April 2, 2015 Finance Committee Meeting

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Committee Members present: Mr. Peter Schwartz and Mr. Chester Stribling

The Finance Committee met on April 2, 2015 at 2:00 p.m. in the Warren Green Building, 2<sup>nd</sup> Floor Conference Room. Mr. Stribling was delayed, arriving prior to closure of the meeting. This document reflects the official minutes of that meeting.

### Reports

**County Treasurer's Report:** The report on Delinquent Tax Collections was presented to the Committee for their consideration. February delinquent balances were \$2,443,534 for Personal Property and \$2,180,467 for Real Estate.

**County Attorney's Report:** Paul McCulla, County Administrator, presented the County Attorney's report to the Committee for their consideration.

**Financial Reports:** The Health Insurance Fund report was reviewed which showed a 7.7% increase in expenditures for fiscal year 2015 through February 2015 in comparison to the same period of FY 2014.

### Management and Budget

1. Revenue Report –The revenue report was presented to the Committee for their consideration.
2. FY 2014 Undedicated Contingency Reserve – The contingency reserve item was moved forward with recommendation.

### Consent Agenda

The consent agenda items were moved forward with recommendation.

### Discussion Items

No discussion items.



# COUNTY OF FAUQUIER

## OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

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

[treasurer@fauquiercounty.gov](mailto:treasurer@fauquiercounty.gov)



### MEMORANDUM

DATE: March 11, 2015  
 TO: FINANCE COMMITTEE  
 FROM: TANYA REMSON WILCOX, TREASURER  
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR FEBRUARY 2015

Listed below is a summary of the delinquent taxes collected for February 2015. 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 \$(48,398).

#### COLLECTION OF PRIOR YEAR DELINQUENTS

	FEB 2015	JAN 2015	FEB 2014
REAL ESTATE	93,626	42,145	114,375
PERSONAL PROPERTY	34,150	29,330	23,034
BUSINESS LICENSE	186	596	1,569
PENALTY/INTEREST	34,604	20,743	43,398
<b>MONTHLY TOTAL</b>	<b>162,566</b>	<b>92,814</b>	<b>182,376</b>

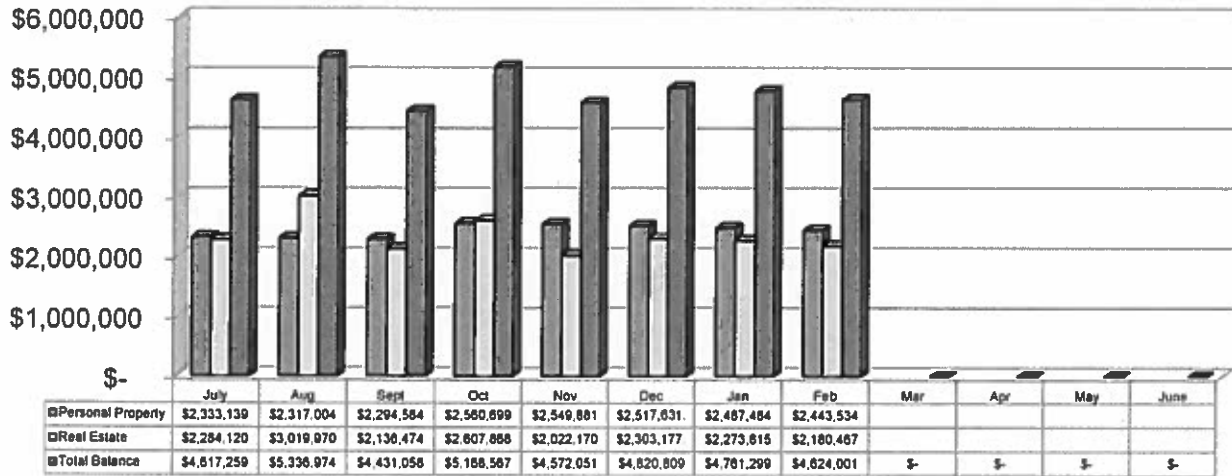
#### COLLECTION OF CURRENT DELINQUENTS

	FEB 2015	JAN 2015	FEB 2014
REAL ESTATE	257,771	433,190	331,726
	<i>RE14(02)</i>	<i>RE14(02)</i>	<i>RE13(02)</i>
PERSONAL PROPERTY	484,616	454,896	519,960
BUSINESS LICENSE	13,313	4,879	4,190
PENALTY/INTEREST	64,693	79,042	75,566
<b>MONTHLY TOTAL</b>	<b>820,394</b>	<b>972,007</b>	<b>931,442</b>

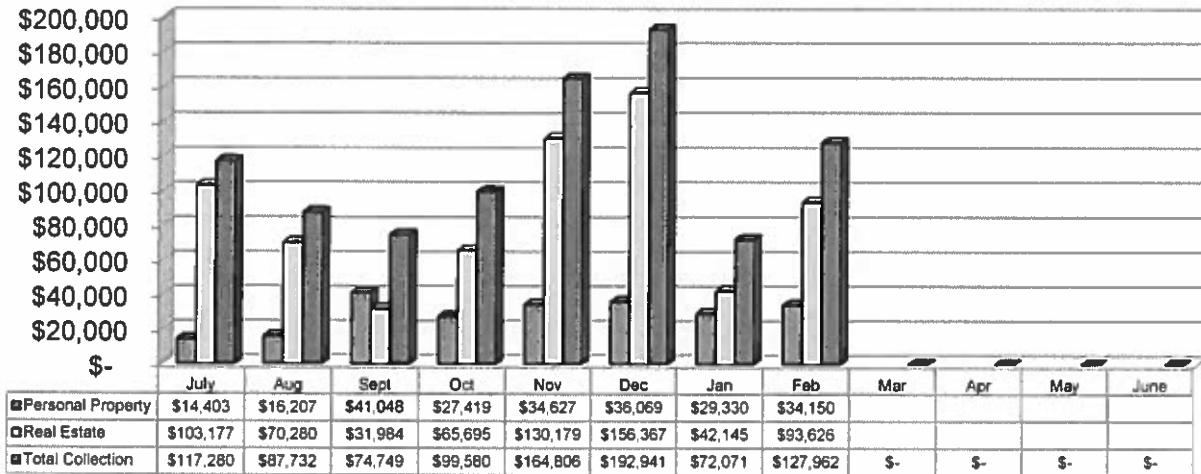
#### REMAINING DELINQUENT BALANCES

	FEB 2015	FEB 2014
PERSONAL PROPERTY	2,443,534	2,623,850
REAL ESTATE	2,180,467	1,944,417
	<b>\$4,624,001</b>	<b>\$4,568,267</b>

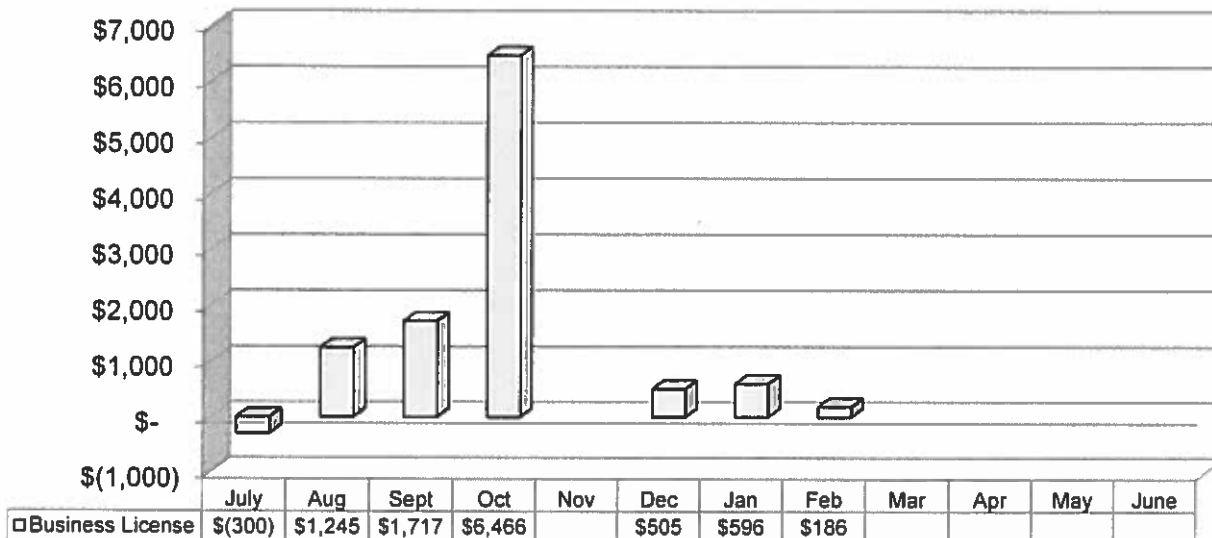
### FY 2015 Delinquent Tax Balance



### FY 2015 Delinquent Tax Collections



### FY 2015 Delinquent Business License Tax Collections



**FAUQUIER COUNTY  
OFFICE OF THE COUNTY ATTORNEY**

**MEMORANDUM**

**TO: Chester W. Stribling, Supervisor, Lee District  
Peter B. Schwartz, Supervisor, Marshall District**

**FROM: Mary Catherine Anderson, Assistant County Attorney**

**DATE: April 1, 2015**

**RE: Tax Collection/Litigation Status Update**

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**PERSONAL PROPERTY TAX COLLECTION: MARCH 2015**

TOTAL WARRANTS IN DEBT FILED: 30  
JUDGMENTS OBTAINED: 13  
PAID IN FULL: 6  
TRIALS SET: 0  
LETTERS SENT: 37

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**REAL ESTATE TAX COLLECTION: MARCH 2015**

Redemptions ..... 3

NOTE: On March 13, 2015, five properties were sold at tax sale for the following amounts:

- (1) First Washington Homes - \$9,000
- (2) Tina Hutchison - \$126,000
- (3) Bernard Sharp - \$57,500
- (4) Mary Jane Merritt - \$21,000
- (5) VOF / Edith Hall - \$68,000

*The costs, fees and taxes will be paid in full on parcels 2-5; there may be a small shortage on parcel 1.*

Excess proceeds from prior sales of two properties were redeemed by the County in March 2015:

- (6) Hanna Lee - \$4,730.99
- (7) Charles Craig - \$1,242.81

**ANTHEM MEDICAL INSURANCE  
FY15 CLAIMS DATA**

3/7/2015

	GOVERNMENT					SCHOOLS					Combined Totals
	UNDER \$5K	\$5K-25K	\$25K-100K	\$100K +	Total Claims	UNDER \$5K	\$5K-25K	\$25K-100K	\$100K +	Total Claims	
<b>Jul-14</b>											<b>Jul-14</b>
Members	470	15	1	0	486	1436	37	10	0	1483	1969
Claims	1899	150	7	0	2056	6393	492	172	0	7057	9113
% of Monthly Claims	20.84%	1.65%	0.08%	0.00%	22.56%	70.15%	5.40%	1.89%	0.00%	77.44%	100.00%
Avg Claims Per Member	4.0	10.0	7.0	0.0	4.2	4.5	13.3	17.2	0.0	4.8	4.6
Cost	\$195,440.62	\$164,444.84	\$43,519.03	\$0.00	\$403,404.49	\$524,306.27	\$386,503.55	\$338,655.33	\$0.00	\$1,249,465.15	\$1,652,869.64
Avg Cost Per Claim	\$102.92	\$1,096.30	\$6,217.00	\$0.00	\$196.21	\$82.01	\$785.58	\$1,968.93	\$0.00	\$177.05	\$181.37
<b>Aug-14</b>											<b>Aug-14</b>
Members	447	7	1	0	455	1353	26	5	0	1384	1839
Claims	1788	56	8	0	1852	5611	349	141	0	6101	7953
% of Monthly Claims	22.48%	0.70%	0.10%	0.00%	23.29%	70.55%	4.39%	1.77%	0.00%	76.71%	100.00%
Avg Claims Per Member	4.0	8.0	8.0	0.0	4.1	4.1	13.4	28.2	0.0	4.4	4.3
Cost	\$177,669.04	\$52,765.52	\$42,061.69	\$0.00	\$272,496.25	\$464,108.85	\$272,189.40	\$187,969.89	\$0.00	\$924,268.14	\$1,196,764.39
Avg Cost Per Claim	\$99.37	\$942.24	\$5,257.71	\$0.00	\$147.14	\$82.71	\$779.91	\$1,333.12	\$0.00	\$151.49	\$150.48
<b>Sep-14</b>											<b>Sep-14</b>
Members	513	15	1	0	529	1348	28	3	0	1379	1908
Claims	2191	136	16	0	2343	5651	371	48	0	6070	8413
% of Monthly Claims	26.04%	1.62%	0.19%	0.00%	27.85%	67.17%	4.41%	0.57%	0.00%	72.15%	100.00%
Avg Claims Per Member	4.3	9.1	16.0	0.0	4.4	4.2	13.3	16.0	0.0	4.4	4.4
Cost	\$203,615.08	\$131,665.14	\$56,561.19	\$0.00	\$391,841.41	\$494,899.00	\$284,723.35	\$136,992.71	\$0.00	\$916,615.06	\$1,308,456.47
Avg Cost Per Claim	\$92.93	\$968.13	\$3,535.07	\$0.00	\$167.24	\$87.58	\$767.45	\$2,854.01	\$0.00	\$151.01	\$155.53
<b>Oct-14</b>											<b>Oct-14</b>
Members	498	13	1	0	512	1248	26	2	0	1276	1788
Claims	1879	93	7	0	1979	5096	309	36	0	5441	7420
% of Monthly Claims	25.32%	1.25%	0.09%	0.00%	26.67%	68.68%	4.16%	0.49%	0.00%	73.33%	100.00%
Avg Claims Per Member	3.8	7.2	7.0	0.0	3.9	4.1	11.9	18.0	0.0	4.3	4.1
Cost	\$181,604.23	\$110,224.03	\$54,722.04	\$0.00	\$346,550.30	\$465,004.89	\$259,544.44	\$61,530.07	\$0.00	\$786,079.40	\$1,132,629.70
Avg Cost Per Claim	\$96.65	\$1,185.20	\$7,817.43	\$0.00	\$175.11	\$91.25	\$839.95	\$1,709.17	\$0.00	\$144.47	\$152.65
<b>Nov-14</b>											<b>Nov-14</b>
Members	484	7	2	0	493	1253	26	5	1	1285	1778
Claims	2013	63	45	0	2121	5209	291	107	25	5632	7753
% of Monthly Claims	25.96%	0.81%	0.58%	0.00%	27.36%	67.19%	3.75%	1.38%	0.32%	72.64%	100.00%
Avg Claims Per Member	4.2	9.0	22.5	0.0	4.3	4.2	11.2	21.4	25.0	4.4	4.4
Cost	\$158,505.65	\$62,898.92	\$113,018.70	\$0.00	\$334,423.27	\$445,650.71	\$240,439.18	\$197,907.84	\$104,249.73	\$988,247.46	\$1,322,670.73
Avg Cost Per Claim	\$78.74	\$998.40	\$2,511.53	\$0.00	\$157.67	\$85.55	\$826.25	\$1,849.61	\$4,169.99	\$175.47	\$170.60
<b>Dec-14</b>											<b>Dec-14</b>
Members	545	6	2	0	553	1412	29	10	1	1452	2005
Claims	2325	74	44	0	2443	5669	421	257	14	6361	8804
% of Monthly Claims	26.41%	0.84%	0.50%	0.00%	27.75%	64.39%	4.78%	2.92%	0.16%	72.25%	100.00%
Avg Claims Per Member	4.3	12.3	22.0	0.0	4.4	4.0	14.5	25.7	14.0	4.4	4.4
Cost	\$187,472.03	\$57,894.68	\$55,169.66	\$0.00	\$300,536.37	\$504,726.41	\$282,103.35	\$381,766.60	\$176,368.12	\$1,344,964.48	\$1,645,500.85
Avg Cost Per Claim	\$80.63	\$782.36	\$1,253.86	\$0.00	\$123.02	\$89.03	\$670.08	\$1,485.47	\$12,597.72	\$211.44	\$186.90
<b>Jan-15</b>											<b>Jan-15</b>
Members	455	9	1	0	465	1178	37	3	1	4628	5093
Claims	1578	86	17	0	1681	4617	467	7	28	5119	6800
% of Monthly Claims	23.21%	1.26%	0.25%	0.00%	24.72%	67.90%	6.87%	0.10%	0.41%	75.28%	100.00%
Avg Claims Per Member	3.5	9.6	17.0	0.0	3.6	3.9	12.6	2.3	28.0	1.1	1.3
Cost	\$ 135,690.04	\$ 110,378.92	\$38,371.14	\$0.00	\$284,440.10	\$ 364,797.49	\$ 381,335.99	\$ 149,879.45	\$118,582.12	\$1,014,595.05	\$1,299,035.15
Avg Cost Per Claim	\$85.99	\$1,283.48	\$2,257.13	\$0.00	\$169.21	\$79.01	\$816.57	\$21,411.35	\$4,235.08	\$198.20	\$191.03
<b>Feb-15</b>											<b>Feb-15</b>
Members	433	9	1	0	443	1197	23	6	0	1226	1669
Claims	1707	141	30	0	1878	5030	226	156	0	5412	7290
% of Monthly Claims	23.42%	1.93%	0.41%	0.00%	25.76%	69.00%	3.10%	2.14%	0.00%	74.24%	100.00%
Avg Claims Per Member	3.9	15.7	30.0	0.0	4.2	4.2	9.8	26.0	0.0	4.4	4.4
Cost	\$ 155,930.19	\$ 72,965.19	\$26,000.88	\$0.00	\$254,896.26	\$ 479,336.21	\$197,687.81	\$ 200,433.08	\$0.00	\$877,457.10	\$1,132,353.36
Avg Cost Per Claim	\$91.35	\$517.48	\$866.70	\$0.00	\$135.73	\$95.30	\$874.72	\$1,284.83	\$0.00	\$162.13	\$155.33

**HEALTH INSURANCE FUND  
COMPARATIVE MONTHLY EXPENDITURES**

MONTHLY TOTALS															
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Cash Total	IBNR	Accrual Total
<b>Total Health Insurance Fund</b>															
FY05	911,303	947,494	885,241	1,030,347	908,545	1,082,015	869,604	1,080,217	872,931	966,519	970,023	1,036,469	11,560,709	71,100	11,631,809
FY06	1,023,607	1,142,585	1,019,841	901,391	960,804	1,118,174	991,485	953,327	1,072,391	1,105,185	1,167,251	1,185,605	12,641,647	(213,909)	12,427,738
FY07	960,023	1,247,424	1,193,170	1,111,308	994,885	1,358,694	1,104,951	831,587	1,305,709	1,133,337	994,115	1,357,736	13,592,938	89,782	13,682,720
FY08	958,523	1,075,488	1,067,100	1,292,852	1,492,716	1,452,503	1,307,798	1,434,265	1,281,676	1,269,816	1,381,097	1,394,863	15,408,697	392,686	15,801,383
FY09	1,396,795	1,511,275	1,452,558	1,529,295	1,510,618	1,449,245	1,528,586	1,251,925	1,240,961	1,661,698	429,429	1,511,180	16,473,564	285,284	16,758,848
FY10	1,518,494	1,608,060	1,619,533	1,188,675	1,476,324	1,548,306	1,642,322	1,433,191	1,253,851	1,752,483	1,405,449	1,528,830	17,975,518	(219,478)	17,756,040
FY11	1,710,554	1,574,098	1,451,163	1,650,926	1,408,955	1,773,710	1,527,313	1,436,433	1,627,527	1,848,792	1,778,313	1,965,913	19,753,697	148,253	19,901,950
FY12	1,787,451	2,163,743	2,117,262	1,676,232	2,061,890	1,861,106	1,635,066	1,755,242	2,497,487	2,118,356	1,564,767	2,524,914	23,763,516	349,460	24,112,976
FY13	2,062,945	2,114,597	2,048,966	1,886,215	2,069,330	2,251,812	2,002,854	1,465,620	2,422,669	1,739,707	2,297,986	2,344,459	24,707,161	95,837	24,802,998
FY14	1,914,296	2,205,062	1,546,964	1,965,041	2,579,958	1,633,731	2,086,418	1,951,496	2,017,448	2,013,630	2,212,669	2,038,623	24,165,336	(59,034)	24,106,302
FY15	1,823,064	2,194,644	2,110,373	2,395,693	1,929,716	2,442,665	2,486,319	1,720,759	-	-	-	-	17,103,234	-	17,103,234
# employees	2,073	2,095	2,124	2,113	2,068	2,101	2,093	-	-	-	-	-	-	-	-

CUMULATIVE TOTALS												
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>Total Health Insurance Fund</b>												
FY05	911,303	1,858,797	2,744,038	3,774,385	4,682,930	5,764,946	6,634,550	7,714,767	8,587,698	9,554,217	10,524,239	11,560,709
FY06	1,023,607	2,166,192	3,186,033	4,087,424	5,048,228	6,166,402	7,157,887	8,111,214	9,183,605	10,288,791	11,456,042	12,641,647
FY07	960,023	2,207,447	3,400,617	4,511,925	5,506,810	6,865,504	7,970,455	8,802,042	10,107,750	11,241,087	12,235,202	13,592,938
FY08	958,523	2,034,011	3,101,111	4,393,963	5,886,679	7,339,182	8,646,980	10,081,245	11,362,921	12,632,737	14,013,834	15,408,697
FY09	1,396,795	2,908,070	4,360,628	5,889,924	7,400,542	8,849,786	10,378,372	11,630,296	12,871,258	14,532,956	16,473,565	18,000,360
FY10	1,518,494	3,126,553	4,746,086	5,934,762	7,411,086	8,959,391	10,601,714	12,034,905	13,288,756	15,041,239	16,446,688	17,975,518
FY11	1,710,554	3,284,652	4,735,815	6,386,741	7,795,696	9,569,406	11,096,719	12,533,152	14,160,679	16,009,471	17,787,784	19,753,697
FY12	1,787,451	3,951,194	6,068,456	7,744,688	9,806,578	11,667,684	13,302,750	15,057,992	17,555,479	19,673,835	21,238,602	23,763,516
FY13	2,062,945	4,177,543	6,226,509	8,112,724	10,182,054	12,433,866	14,436,720	15,902,340	18,325,009	20,064,716	22,362,702	24,707,161
FY14	1,914,296	4,119,357	5,666,321	7,631,362	10,211,321	11,845,051	13,931,469	15,882,966	17,900,414	19,914,043	22,126,712	24,165,336
FY15	1,823,064	4,017,708	6,128,081	8,523,774	10,453,490	12,896,156	15,382,475	17,103,234	-	-	-	-
FY15 % Chg.	-4.8%	-2.5%	8.1%	11.7%	2.4%	8.9%	10.4%	7.7%	-	-	-	-

Note: February totals include four February weekly payments and the January monthly payment.

The following months contain 5 weekly claims payments:

Aug-14  
Oct-14  
Jan-15  
May-15

Expenditures	17,103,234
Estimated IBNR Adjustment	-
Income Statement Expenditures	17,103,234
OPEB Contribution	-
Cash Flow Expenditures	17,103,234

**Health Insurance Fund  
Fiscal Year 2015 Income Statement (Accrual)**

3/9/2015

Month/ Year	Employee Contributions	(1) Employer Contributions	Svcs to Outside Agencies	WSA	Interest Income	Forfeitures	Misc	OptumRX Rebates	Total Revenues	Expenditures	Monthly Change	Net Income
Jul-14	423,869.66	1,835,068.50	4,966.72	-	-	-	-	-	2,263,904.88	1,823,064.25	-	440,840.63
Aug-14	439,127.40	1,835,068.50	3,684.36	-	-	-	-	-	2,277,880.26	2,194,643.70	371,579.45	83,236.56
Sep-14	427,823.53	1,835,068.50	3,684.36	-	1,511.06	-	-	-	2,268,087.45	2,110,373.49	(84,270.21)	157,713.96
Oct-14	432,666.43	1,835,068.50	3,684.36	15,767.15	601.65	-	-	-	2,287,788.09	2,395,692.62	285,319.13	(107,904.53)
Nov-14	419,298.04	1,835,068.50	3,684.36	-	516.39	-	-	45,579.31	2,304,146.60	1,929,716.26	(465,976.36)	374,430.34
Dec-14	432,800.84	1,835,068.50	3,684.36	-	1,123.51	-	-	-	2,272,677.21	2,442,665.39	512,949.13	(169,988.18)
Jan-15	422,897.08	1,835,068.50	3,684.36	-	2,838.01	-	-	-	2,264,487.95	2,486,319.21	43,653.82	(221,831.26)
Feb-15	421,537.90	1,835,068.50	2,991.78	123,423.00	1,440.52	-	-	56,491.76	2,440,953.46	1,720,759.43	(765,559.78)	720,194.03
Mar-15	-	1,835,068.50	-	-	-	-	-	-	1,835,068.50	-	-	1,835,068.50
Apr-15	-	1,835,068.50	-	-	-	-	-	-	1,835,068.50	-	-	1,835,068.50
May-15	-	1,835,068.50	-	-	-	-	-	-	1,835,068.50	-	-	1,835,068.50
Jun-15	-	1,835,068.50	-	-	-	-	-	-	1,835,068.50	-	-	1,835,068.50
									25,720,199.90			
	3,420,020.88	22,020,822.00	30,064.66	139,190.15	8,031.14	-	-	102,071.07	25,720,199.90	17,103,234.35	(102,304.82)	8,616,965.55

Use of other funds (OPEB Contribution)	-
WSA receivable	107,030.73
Adjusted Net Income	<u>8,723,996.28</u>

Total Net Income including contribution to OPEB

- Notes:**
- The annual transfers of \$22,020,822 from the Schools and County are divided by 12 and included in each monthly employer contributions amount.

**Health Insurance Fund  
Fiscal Year 2015 Cash Flow**

3/9/2015

Month/ Year	Beginning Cash Balance	Adjustments	Employee Contributions	Employer Contributions	Svcs to Outside Agencies	WSA (2)	Interest Income	Forfeitures	Misc	OPTUMRX Rebates	Total Revenues
Jul-14	1	6,489,313.39	(40,474.24)	423,869.66	11,010,411.00	4,966.72	-	-	-	-	11,439,247.38
Aug-14	3	16,065,022.28	53,450.82	439,127.40	-	3,684.36	-	-	-	-	442,811.76
Sep-14	4	14,366,641.16	165,825.82	427,823.53	-	3,684.36	1,511.06	-	-	-	433,018.95
Oct-14		12,855,112.44	(185.99)	432,666.43	-	3,684.36	15,767.15	601.65	-	-	452,719.59
Nov-14		10,911,953.42	-	419,298.04	11,010,411.00	3,684.36	-	516.39	-	45,579.31	11,479,489.10
Dec-14		20,461,726.26	-	432,800.84	-	3,684.36	-	1,123.51	-	-	437,608.71
Jan-15		18,456,669.58	-	422,897.08	-	3,684.36	-	2,838.01	-	-	429,419.45
Feb-15	5	16,399,769.82	53,074.75	421,537.90	-	2,991.78	123,423.00	1,440.52	-	56,491.76	605,884.96
Mar-15		15,337,970.10	-	-	-	-	-	-	-	-	-
Apr-15		15,337,970.10	-	-	-	-	-	-	-	-	-
May-15		15,337,970.10	-	-	-	-	-	-	-	-	-
Jun-15		15,337,970.10	-	-	-	-	-	-	-	-	-
		6,489,313.39	231,691.16	3,420,020.88	22,020,822.00	30,064.66	139,190.15	8,031.14	-	102,071.07	25,720,199.90

Month/ Year	Anthem Expenditures	WSA Anthem Exp (2)	Delta Expenditures	WSA Delta Exp (5)	OPTUMRx Expenditures	WSA OPTUMRx Exp	Mgmt Consulting Svcs	Other Expenditures	Transfers	Total Expenditures	Ending Cash Balance
Jul-14	1,353,594.67	9,851.45	137,673.14	2,747.94	178,812.17	6,144.83	-	134,240.05	-	1,823,064.25	16,065,022.28
Aug-14	1,336,467.63	12,552.76	141,568.78	2,942.50	392,965.24	7,853.09	12,600.00	287,693.70	-	2,194,643.70	14,366,641.16
Sep-14	1,439,112.08	17,920.41	147,407.48	3,117.64	354,467.18	8,725.31	4,200.00	135,423.39	-	2,110,373.49	12,855,112.44
Oct-14	1,648,969.20	38,071.41	148,048.58	2,775.52	390,126.20	9,526.05	4,200.00	153,975.66	-	2,395,692.62	10,911,953.42
Nov-14	1,268,341.38	18,133.42	144,481.68	3,286.30	347,243.67	6,756.71	-	141,473.10	-	1,929,716.26	20,461,726.26
Dec-14	1,575,893.12	16,826.59	145,803.12	2,223.56	349,968.00	7,807.64	4,200.00	339,943.36	-	2,442,665.39	18,456,669.58
Jan-15	1,845,807.78	21,591.40	146,709.12	2,929.28	307,029.08	12,863.71	8,400.00	140,988.84	-	2,486,319.21	16,399,769.82
Feb-15	1,153,122.97	26,199.78	149,009.06	2,929.28	284,905.30	4,563.56	-	100,029.48	-	1,720,759.43	15,337,970.10
Mar-15	-	-	-	-	-	-	-	-	-	-	15,337,970.10
Apr-15	-	-	-	-	-	-	-	-	-	-	15,337,970.10
May-15	-	-	-	-	-	-	-	-	-	-	15,337,970.10
Jun-15	-	-	-	-	-	-	-	-	-	-	15,337,970.10
	11,621,308.83	161,147.22	1,160,700.96	22,952.02	2,605,516.84	64,240.90	33,600.00	1,433,767.58	-	17,103,234.35	15,337,970.10

**Notes:**

- July employer contributions amount of \$11,010,411 represents half of the total budgeted annual transfer.  
July adjustments include clearing of (\$307,493.37) premium payable for June 27 weekly bill, (\$185,331.95) for June 30 OptumRx bill, (\$114,260.25) premium payable for June 30 monthly bill, (\$4,000) in payable, (\$128,740.05) prepaid expense for July Symetra, \$316,977.91 receivable for Symetra stop loss credit, and \$124,736.87 receivable for WSA.
- Due to timing of billing and claims reporting WSA revenue and expenditures do not match each month. The estimated outstanding receivable as of February is \$107,030.973
- August adjustments include clearing of \$57,459.83 Symetra stop loss credit, and (\$4,000) in payables.
- September adjustments include clearing of \$165,787.32 receivable for WSA.
- February adjustments include clearing of \$53,074.75 receivable for WSA.

25% Reserve Requirement is Estimated to be

\$5,302,955

**Fauquier County General Fund Revenue**  
**FY 2014 and 2015 Budget versus Actual as of March 27, 2015 with FY 2016 Adopted Budget**

DESCRIPTION	ACTUAL FY13	ADOPTED FY14	AMENDED FY14	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	YTD FY15	PROJECTED FY15	ADOPTED FY16
<b>GENERAL PROPERTY TAXES</b>									
1 Real Estate Tax	\$ 86,431,573	\$ 87,195,094	\$ 87,195,094	\$ 89,715,558	\$ 91,281,279	\$ 91,281,279	\$ 46,151,498	\$ 91,281,279	\$ 92,972,886
2 Public Service	6,521,257	6,570,000	6,570,000	6,031,072	6,303,082	6,303,082	2,992,761	6,069,681	6,069,681
3 Personal Property Tax	15,797,097	15,900,000	15,900,000	17,054,897	17,583,000	17,583,000	17,499,242	17,900,000	18,650,000
4 Rollback Taxes	26,322	50,000	50,000	116,885	30,000	30,000	43,347	45,000	30,000
5 Bethel Academy	58,932	58,460	58,460	57,487	58,460	58,460	30,537	58,460	58,460
6 Delinq Real Estate Tax	1,309,207	1,100,000	1,100,000	1,112,678	1,300,000	1,300,000	410,620	1,300,000	1,300,000
7 Delinq Public Service	15,093	60,000	60,000	-	20,000	20,000	26,625	27,000	20,000
8 Delinq Personal Property Tax	247,453	480,000	480,000	122,193	245,000	245,000	224,218	245,000	245,000
9 Penalties - All Property	794,278	855,000	855,000	837,710	800,000	800,000	526,576	800,000	800,000
10 Interest - All	435,562	415,000	415,000	449,199	420,000	420,000	208,609	420,000	420,000
11 <b><i>SUBTOTAL</i></b>	<b>\$ 111,636,774</b>	<b>\$ 112,683,554</b>	<b>\$ 112,683,554</b>	<b>\$ 115,497,679</b>	<b>\$ 118,040,821</b>	<b>\$ 118,040,821</b>	<b>\$ 68,114,033</b>	<b>\$ 118,146,420</b>	<b>\$ 120,566,027</b>
<b>OTHER LOCAL TAXES</b>									
12 Sales Tax (Local)	\$ 7,151,477	\$ 7,400,000	\$ 7,400,000	\$ 7,558,981	\$ 7,625,000	\$ 7,625,000	\$ 4,735,768	\$ 7,850,000	\$ 8,000,000
13 Utility Tax (Local)	1,387,953	1,400,000	1,400,000	1,453,343	1,400,000	1,400,000	808,631	1,400,000	1,400,000
14 Utility Consumption Tax	188,692	190,000	190,000	196,710	190,000	190,000	108,598	190,000	190,000
15 BPOL Tax	1,381,176	1,305,000	1,305,000	1,436,850	1,355,000	1,355,000	49,319	1,355,000	1,355,000
16 License Fee	1,786,005	1,750,000	1,750,000	1,826,612	1,790,000	1,790,000	1,679,184	1,790,000	1,790,000
17 Bank Stock Tax	125,416	100,000	100,000	115,785	130,000	130,000	-	130,000	130,000
18 Recording Tax & Fees (Deeds)	1,544,358	1,480,000	1,480,000	1,487,129	1,700,000	1,700,000	907,627	1,700,000	1,500,000
19 Recording Tax & Fees (Wills)	32,344	30,000	30,000	169,544	40,000	40,000	36,334	40,000	42,500
20 Transient Occupancy Tax	85,240	90,000	90,000	82,311	90,000	90,000	43,780	90,000	90,000
21 <b><i>SUBTOTAL</i></b>	<b>\$ 13,682,661</b>	<b>\$ 13,745,000</b>	<b>\$ 13,745,000</b>	<b>\$ 14,327,265</b>	<b>\$ 14,320,000</b>	<b>\$ 14,320,000</b>	<b>\$ 8,369,241</b>	<b>\$ 14,545,000</b>	<b>\$ 14,497,500</b>
<b>PERMITS, FEES, AND LICENSES</b>									
22 Dog Tags	\$ 34,916	\$ 40,000	\$ 40,000	\$ 35,351	\$ 40,000	\$ 40,000	\$ 26,706	\$ 35,000	\$ 35,000
23 Land Use Fees	418,810	10,000	10,000	10,573	11,250	11,250	9,524	11,250	11,250
24 Transfer Fees	2,200	2,000	2,000	2,121	2,500	2,500	1,292	2,500	2,500
25 Concealed Weapon Permits	14,523	2,000	2,000	11,054	10,000	10,000	6,235	10,000	10,000
26 Va Police Background Check	37,680	2,000	2,000	28,680	20,000	20,000	16,176	20,000	20,000
27 State Primary Fees	-	-	-	1	-	-	14,710	15,000	-
28 Community Development Fees	1,033,393	870,000	878,000	1,330,545	1,184,445	1,186,445	1,052,566	1,284,000	1,431,929
29 <b><i>SUBTOTAL</i></b>	<b>\$ 1,541,522</b>	<b>\$ 926,000</b>	<b>\$ 934,000</b>	<b>\$ 1,418,325</b>	<b>\$ 1,268,195</b>	<b>\$ 1,270,195</b>	<b>\$ 1,127,209</b>	<b>\$ 1,377,750</b>	<b>\$ 1,510,679</b>

**Fauquier County General Fund Revenue**  
**FY 2014 and 2015 Budget versus Actual as of March 27, 2015 with FY 2016 Adopted Budget**

DESCRIPTION	ACTUAL FY13	ADOPTED FY14	AMENDED FY14	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	YTD FY15	PROJECTED FY15	ADOPTED FY16
<b>FINES AND FORFEITURES</b>									
30 Local Fines	\$ 537,614	\$ 600,000	\$ 600,000	\$ 467,737	\$ 450,000	\$ 450,000	\$ 317,054	\$ 450,000	\$ 450,000
31 Court Judgment Proceeds	1,085	-	-	1,642	800	800	731	800	800
32 Zoning Violation Fines	900	3,000	3,000	200	1,050	1,050	404	1,050	500
33 Clean-Up Costs/Landowner Properties	100	-	-	22,488	-	-	314	500	-
34 Interest on Local Fines	8,377	6,000	6,000	7,678	6,000	6,000	16,355	18,000	6,000
35 <b><i>SUBTOTAL</i></b>	<b>\$ 548,076</b>	<b>\$ 609,000</b>	<b>\$ 609,000</b>	<b>\$ 499,745</b>	<b>\$ 457,850</b>	<b>\$ 457,850</b>	<b>\$ 334,858</b>	<b>\$ 470,350</b>	<b>\$ 457,300</b>
<b>USE OF MONEY AND PROPERTY</b>									
36 Interest Income - General Fund	\$ 108,477	\$ 150,000	\$ 150,000	\$ 75,324	\$ 125,000	\$ 125,000	\$ 38,022	\$ 125,000	\$ 125,000
37 Gain (Loss) on Investments	(37,420)	-	-	27,850	-	-	-	-	-
38 Sales of Equipment/Vehicles	5,429	-	-	-	-	-	-	-	-
39 Rental of County Property	41,838	44,110	44,110	42,941	43,760	43,760	32,056	43,760	43,760
40 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	17,133	25,700	25,700
41 Rental of Armory	15,818	12,000	12,000	20,500	16,000	16,000	3,900	16,000	16,000
42 Rental Hospital Hill Property	117,479	126,825	126,825	134,346	135,689	135,689	95,939	135,689	135,689
43 <b><i>SUBTOTAL</i></b>	<b>\$ 277,321</b>	<b>\$ 358,635</b>	<b>\$ 358,635</b>	<b>\$ 326,661</b>	<b>\$ 346,149</b>	<b>\$ 346,149</b>	<b>\$ 187,050</b>	<b>\$ 346,149</b>	<b>\$ 346,149</b>
<b>CHARGES FOR SERVICES</b>									
44 Excess Fees (Clerk of C. Court)	\$ 103,479	\$ 90,000	\$ 90,000	\$ 65,632	\$ 110,000	\$ 110,000	\$ 51,624	\$ 80,000	\$ 80,000
45 Remote Access Clerk Fee	5,421	20,000	20,000	9,402	20,000	20,000	-	10,000	10,000
46 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
47 Law Library Fees	11,462	16,000	16,000	11,614	11,500	11,500	6,453	11,500	11,750
48 Local Cost	36,289	18,000	18,000	26,403	40,000	40,000	21,240	40,000	40,000
49 Detention Fee	3,301	4,500	4,500	3,966	4,500	4,500	1,634	4,500	4,500
50 Inmate Processing Fee	10,894	7,000	7,000	11,126	10,000	10,000	6,478	10,000	10,000
51 Commonwealth's Attorney Fee	5,735	3,000	3,000	6,441	6,000	6,000	4,183	6,000	6,000
52 County Attorney Fees	43,106	8,000	8,000	49,868	8,000	8,000	13,891	15,000	8,000
53 Correction & Detention Charge	60,027	53,000	53,000	59,859	53,000	53,000	39,946	53,000	53,000
54 Street Signs	1,393	1,200	1,200	2,448	900	900	1,895	2,000	995
55 Police Reports/Fingerprinting Fee	7,187	9,000	9,000	6,240	9,000	9,000	4,986	6,500	9,000
56 Fire Marshal Fees	-	-	-	-	66,800	66,800	-	66,800	109,275
57 Inmate DNA	729	500	500	947	500	500	1,270	1,500	900
58 Courtroom Security	167,181	200,000	200,000	165,059	165,000	165,000	95,336	165,000	165,000
59 Parks & Recreation	474,579	497,589	497,589	471,581	488,680	488,680	324,523	488,680	488,680
60 Library Fees	76,664	75,000	75,000	76,004	78,000	78,000	55,872	78,000	77,000
61 Sales of Tax Maps	-	100	100	-	-	-	-	-	-
62 Sales of GIS Maps	8,618	10,000	10,000	11,100	8,000	8,000	7,165	8,000	8,000
63 <b><i>SUBTOTAL</i></b>	<b>\$ 1,019,807</b>	<b>\$ 1,016,631</b>	<b>\$ 1,016,631</b>	<b>\$ 981,432</b>	<b>\$ 1,083,622</b>	<b>\$ 1,083,622</b>	<b>\$ 640,238</b>	<b>\$ 1,050,222</b>	<b>\$ 1,085,842</b>

**Fauquier County General Fund Revenue**  
**FY 2014 and 2015 Budget versus Actual as of March 27, 2015 with FY 2016 Adopted Budget**

DESCRIPTION	ACTUAL FY13	ADOPTED FY14	AMENDED FY14	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	YTD FY15	PROJECTED FY15	ADOPTED FY16
<b>MISCELLANEOUS</b>									
64 Parks & Recreation Donations	\$ 1,024	\$ -	\$ -	\$ 884	\$ -	\$ -	\$ 423	\$ 500	\$ -
65 Economic Development Program Donations	1,700	-	11,500	12,800	-	15,000	15,000	15,000	-
66 Farm Tour Donations	1,500	2,000	2,000	1,500	1,500	1,500	1,000	1,500	1,500
67 Other Program Donations	-	-	-	-	-	29,115	31,716	31,716	-
68 Admin Fees - Debt Set-Off	70,460	70,000	70,000	67,922	70,000	70,000	18,210	70,000	70,000
69 Lien Fees - Treasurer	36,334	41,100	41,100	45,606	41,100	41,100	26,259	41,100	41,100
70 Lien Fees - County Attorney	2,730	2,000	2,000	4,735	2,000	2,000	4,737	5,000	2,000
71 Commonwealth's Attorney Collection Fees	130,372	117,000	117,000	153,561	117,000	117,000	97,544	117,000	117,000
72 Circuit Court Collection Fees	636	-	-	961	1,000	1,000	530	1,000	1,000
73 General District Court Collection Fees	3,235	-	-	3,475	3,500	3,500	2,060	3,500	3,500
74 J&DR Court Collection Fees	161	-	-	287	250	250	89	250	250
75 HR Background Check	20,672	40,000	40,000	22,957	40,000	40,000	17,527	40,000	25,000
76 Wellness Dollars	15,000	15,000	15,000	25,000	25,000	25,000	-	25,000	25,000
77 HR Misc. Revenues	22,916	22,680	22,680	33,290	15,681	15,681	32,431	35,000	15,681
78 Town Election Reimb/Registrar	-	13,424	13,424	4,203	-	-	8,298	8,298	13,000
79 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000	5,000
80 Insurance Recoveries	29,712	-	-	25,745	-	10,289	14,386	15,000	-
81 Miscellaneous	70,979	38,180	40,980	80,677	60,000	62,360	59,599	60,860	80,145
82 <b><i>SUBTOTAL</i></b>	<b>\$ 412,431</b>	<b>\$ 366,384</b>	<b>\$ 380,684</b>	<b>\$ 488,603</b>	<b>\$ 382,031</b>	<b>\$ 438,795</b>	<b>\$ 329,809</b>	<b>\$ 475,724</b>	<b>\$ 400,176</b>
<b>RECOVERED COSTS</b>									
83 Canteen Medical Reimbursements	\$ 5,253	\$ 6,500	\$ 6,500	\$ 4,989	\$ 6,500	\$ 6,500	\$ 4,909	\$ 6,500	\$ 6,500
84 Process & Service Fees	1,606	-	-	2,395	-	-	1,195	1,500	-
85 Home Incarceration Fees	29,261	22,000	22,000	22,518	22,000	22,000	19,881	22,000	22,000
86 Jail Boarding - Other Governments	-	500	500	-	-	-	-	-	-
87 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
88 Work Release	67,184	65,000	65,000	60,408	65,000	65,000	46,116	65,000	65,000
89 CSA Refund	47,928	10,000	10,000	164,911	10,000	10,000	75,889	95,000	10,000
90 Warrenton Comm Ctr Recovered Costs	19,905	19,000	19,000	21,639	19,000	19,000	9,698	19,000	19,000
91 Radio Reimb - Culpeper/Rappahannock	28,335	25,862	25,862	28,280	25,862	25,862	27,228	28,500	25,862
92 Miscellaneous	120,951	2,000	8,000	6,486	2,000	8,000	14,678	15,000	2,000
93 <b><i>SUBTOTAL</i></b>	<b>\$ 330,923</b>	<b>\$ 161,362</b>	<b>\$ 167,362</b>	<b>\$ 322,126</b>	<b>\$ 160,862</b>	<b>\$ 166,862</b>	<b>\$ 210,094</b>	<b>\$ 263,000</b>	<b>\$ 160,862</b>
94 <b>TOTAL LOCAL REVENUE</b>	<b>\$ 129,449,515</b>	<b>\$ 129,866,566</b>	<b>\$ 129,894,866</b>	<b>\$ 133,861,836</b>	<b>\$ 136,059,530</b>	<b>\$ 136,124,294</b>	<b>\$ 79,312,532</b>	<b>\$ 136,674,615</b>	<b>\$ 139,024,535</b>

**Fauquier County General Fund Revenue**  
**FY 2014 and 2015 Budget versus Actual as of March 27, 2015 with FY 2016 Adopted Budget**

DESCRIPTION	ACTUAL FY13	ADOPTED FY14	AMENDED FY14	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	YTD FY15	PROJECTED FY15	ADOPTED FY16
<b>STATE REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
95 Rolling Stock Tax	\$ 88,312	\$ 85,000	\$ 85,000	\$ 92,547	\$ 93,000	\$ 93,000	\$ 87,168	\$ 93,000	\$ 93,000
96 Mobile Home Titling Tax	21,308	18,000	18,000	27,198	20,000	20,000	16,916	20,000	20,000
97 Rental Car Tax	15,410	5,000	5,000	12,343	10,000	10,000	4,486	10,000	10,000
98 Commonwealth PPTRA	13,657,509	13,659,496	13,659,496	13,657,536	13,657,510	13,657,510	12,974,701	13,657,510	13,657,510
99 Communications Tax	2,962,565	3,000,000	3,000,000	2,912,157	3,000,000	3,000,000	1,684,442	2,900,000	2,900,000
100 VA Racing Pari-mutuel Wagering Tax	238	-	-	510	-	-	241	500	-
101 <b><i>SUBTOTAL</i></b>	<b>\$ 16,745,342</b>	<b>\$ 16,767,496</b>	<b>\$ 16,767,496</b>	<b>\$ 16,702,291</b>	<b>\$ 16,780,510</b>	<b>\$ 16,780,510</b>	<b>\$ 14,767,954</b>	<b>\$ 16,681,010</b>	<b>\$ 16,680,510</b>
<b>CATEGORICAL AID</b>									
<b>SHARED EXPENSES</b>									
102 Commonwealth's Attorney	\$ 442,287	\$ 471,536	\$ 471,536	\$ 471,601	\$ 480,604	\$ 480,604	\$ 281,112	\$ 480,604	\$ 489,502
103 Sheriff	3,359,489	3,463,723	3,463,723	3,468,265	3,465,620	3,465,620	1,931,055	3,465,620	3,590,980
104 Commissioner of Revenue	169,811	176,444	176,444	177,479	176,444	176,444	103,250	176,444	181,315
105 Treasurer	142,630	148,699	148,699	143,721	148,699	148,699	82,393	148,699	150,344
106 Registrar	57,239	62,244	62,244	46,533	64,111	64,111	-	64,111	64,111
107 Clerk of Court	453,047	481,584	481,584	466,145	484,991	484,991	266,289	484,991	469,924
108 Adult Confinement - Detention	197,520	225,000	225,000	199,740	225,000	225,000	157,436	225,000	225,000
109 <b><i>SUBTOTAL</i></b>	<b>\$ 4,822,023</b>	<b>\$ 5,029,230</b>	<b>\$ 5,029,230</b>	<b>\$ 4,973,484</b>	<b>\$ 5,045,469</b>	<b>\$ 5,045,469</b>	<b>\$ 2,821,535</b>	<b>\$ 5,045,469</b>	<b>\$ 5,171,176</b>
<b>WELFARE</b>									
110 Social Services	\$ 1,131,308	\$ 1,277,256	\$ 1,438,055	\$ 1,263,229	\$ 1,343,256	\$ 1,343,256	\$ 814,575	\$ 1,361,242	\$ 1,434,131
111 Comprehensive Service Act	1,822,156	1,913,225	2,453,225	2,342,040	1,913,225	1,913,225	897,781	1,913,225	2,539,475
112 Welfare to Work	6,982	-	-	17,370	-	-	2,555	7,000	-
113 Bright Stars Pre-school Initiative	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
114 HSG Grant	-	-	166,506	166,506	-	-	-	-	-
115 VHSP Grant	-	-	-	-	-	307,646	178,519	307,646	-
116 <b><i>SUBTOTAL</i></b>	<b>\$ 3,014,446</b>	<b>\$ 3,244,481</b>	<b>\$ 4,111,786</b>	<b>\$ 3,843,145</b>	<b>\$ 3,310,481</b>	<b>\$ 3,618,127</b>	<b>\$ 1,947,430</b>	<b>\$ 3,643,113</b>	<b>\$ 4,027,606</b>

**Fauquier County General Fund Revenue**  
**FY 2014 and 2015 Budget versus Actual as of March 27, 2015 with FY 2016 Adopted Budget**

DESCRIPTION	ACTUAL FY13	ADOPTED FY14	AMENDED FY14	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	YTD FY15	PROJECTED FY15	ADOPTED FY16
<b>OTHER CATEGORICAL AID</b>									
117 Recordation Tax	\$ 421,431	\$ 450,000	\$ 450,000	\$ 458,622	\$ 450,000	\$ 450,000	\$ 338,807	\$ 450,000	\$ 450,000
118 Jury Duty Reimbursement	28,723	30,000	30,000	16,889	30,000	30,000	18,627	30,000	30,000
119 Adult Court SVS - Pretrial	239,514	240,602	240,602	240,602	245,414	245,414	121,818	245,647	245,647
120 Comprehensive Community Corrections	256,728	253,240	253,240	264,094	259,282	259,282	130,905	259,799	259,799
121 Rescue Squad Assistance Grant	-	-	127,569	111,154	-	15,320	15,320	15,320	-
122 Prisoner Transportation	4,631	15,000	15,000	7,550	15,000	15,000	-	15,000	15,000
123 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	27,627	36,836	36,836
124 E-911 Wireless Program	132,625	108,272	108,272	113,365	108,272	108,272	87,348	108,272	108,272
125 Armory	8,750	8,500	8,500	8,577	8,750	8,750	1,191	17,850	24,350
126 Library Aid	151,041	151,041	151,041	154,808	154,808	154,808	115,909	154,808	154,545
127 Commission of the Arts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
128 Virginia Tourism Corporation Grant	2,868	-	-	-	-	1,240	-	1,240	-
129 DEQ Stormwater Phase II Grant	-	-	18,288	3,795	-	4,746	4,746	4,746	-
130 Miscellaneous	57,567	2,000	7,174	62,194	17,000	43,460	76,268	77,000	17,000
131 <b><i>SUBTOTAL</i></b>	<b>\$ 1,345,714</b>	<b>\$ 1,300,491</b>	<b>\$ 1,451,522</b>	<b>\$ 1,483,486</b>	<b>\$ 1,330,362</b>	<b>\$ 1,378,128</b>	<b>\$ 943,566</b>	<b>\$ 1,421,518</b>	<b>\$ 1,346,449</b>
132 Local Aid - Commonwealth Contract	\$ (347,079)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (178,837)	\$ -	\$ -
133 <b>TOTAL STATE REVENUE</b>	<b>\$ 25,580,446</b>	<b>\$ 26,341,698</b>	<b>\$ 27,360,034</b>	<b>\$ 27,002,406</b>	<b>\$ 26,466,822</b>	<b>\$ 26,822,234</b>	<b>\$ 20,301,648</b>	<b>\$ 26,791,110</b>	<b>\$ 27,225,741</b>
<b>FEDERAL REVENUE</b>									
<b>NON-CATEGORICAL AID</b>									
134 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135 <b><i>SUBTOTAL</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CATEGORICAL AID</b>									
136 Welfare Administration	\$ 1,935,956	\$ 1,859,308	\$ 1,992,966	\$ 2,346,206	\$ 1,873,649	\$ 1,892,579	\$ 1,560,867	\$ 1,892,579	\$ 1,952,585
137 Public Safety	401,878	147,055	585,007	224,669	149,752	421,358	79,173	105,613	154,806
138 Agriculture Development	11,300	-	13,500	1,543	-	55,750	-	5,750	-
139 Community Development	7,359	-	867,385	856,978	-	-	-	-	-
140 Miscellaneous	-	-	-	42,590	-	-	-	-	-
141 <b><i>SUBTOTAL</i></b>	<b>\$ 2,356,493</b>	<b>\$ 2,006,363</b>	<b>\$ 3,458,858</b>	<b>\$ 3,471,986</b>	<b>\$ 2,023,401</b>	<b>\$ 2,369,687</b>	<b>\$ 1,640,040</b>	<b>\$ 2,003,942</b>	<b>\$ 2,107,391</b>
142 <b>TOTAL FEDERAL REVENUE</b>	<b>\$ 2,356,493</b>	<b>\$ 2,006,363</b>	<b>\$ 3,458,858</b>	<b>\$ 3,471,986</b>	<b>\$ 2,023,401</b>	<b>\$ 2,369,687</b>	<b>\$ 1,640,040</b>	<b>\$ 2,003,942</b>	<b>\$ 2,107,391</b>
143 <b>NON-DEPARTMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fauquier County General Fund Revenue**  
**FY 2014 and 2015 Budget versus Actual as of March 27, 2015 with FY 2016 Adopted Budget**

DESCRIPTION	ACTUAL FY13	ADOPTED FY14	AMENDED FY14	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	YTD FY15	PROJECTED FY15	ADOPTED FY16
<b>INTERGOVERNMENTAL</b>									
144 Conservation Easement Service District	-	-	-	-	-	-	-	-	-
145 Stormwater Management Fund	-	-	-	-	362,571	362,571	-	362,571	362,571
146 Parks and Rec Trust Fund	-	-	-	-	-	-	-	-	-
147 Volunteer Fire and Rescue Fund	155,201	166,619	166,619	166,619	173,617	173,617	173,617	173,617	175,038
148 Proffers Fund	-	-	-	-	-	-	-	-	-
149 Ambulance Revenue Fund	948,629	1,110,409	1,110,409	1,110,409	1,143,136	1,143,136	-	1,143,136	1,119,208
150 Capital Improvement Fund	-	-	729,934	729,934	-	-	-	-	-
151 <b><i>SUBTOTAL</i></b>	<b>\$ 1,103,830</b>	<b>\$ 1,277,028</b>	<b>\$ 2,006,962</b>	<b>\$ 2,006,962</b>	<b>\$ 1,679,324</b>	<b>\$ 1,679,324</b>	<b>\$ 173,617</b>	<b>\$ 1,679,324</b>	<b>\$ 1,656,817</b>
152 <b>SUBTOTAL GENERAL FUND</b>	<b>\$ 158,490,284</b>	<b>\$ 159,491,655</b>	<b>\$ 162,720,720</b>	<b>\$ 166,343,190</b>	<b>\$ 166,229,077</b>	<b>\$ 166,995,539</b>	<b>\$ 101,427,837</b>	<b>\$ 167,148,991</b>	<b>\$ 170,014,484</b>
153 PRIOR YEAR'S FUND BALANCE	-	1,459,328	7,354,776	-	1,340,438	6,821,714	-	6,821,714	1,300,000
154 <b>TOTAL GENERAL FUND</b>	<b>\$ 158,490,284</b>	<b>\$ 160,950,983</b>	<b>\$ 170,075,496</b>	<b>\$ 166,343,190</b>	<b>\$ 167,569,515</b>	<b>\$ 173,817,253</b>	<b>\$ 101,427,837</b>	<b>\$ 173,970,705</b>	<b>\$ 171,314,484</b>

**Finance Committee Budget Action Report**  
**April 2, 2015**

<b>Budget Actions Summary – FY 2015</b>		
<b><u>Supplemental Appropriations</u></b>	General Fund	\$1,197,905
	Conservation Easement Service District Fund	\$50,000
<b><u>Transfers</u></b>	Contingency Reserve	\$37,164

## Finance Committee Budget Action Report April 2, 2015

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
<b>Consent Agenda</b>					
<b>FY 2015</b>					
Board of Supervisors	Pilot Workforce Development Program	\$6,000	Contingency Reserve	Economic Development	Transfers \$6,000 to launch a pilot program to enhance the County's workforce development efforts.
Conservation Easement Service District Fund	Piedmont Environmental Council (PEC) contribution	\$50,000	Contribution	Conservation Easement Service District Fund	Appropriates a \$50,000 contribution from PEC to supplement county funding for the Eskridge Property PDR easement.
County Administration	Northwestern Regional Jail (NRADC) supplemental jurisdictional funding	\$13,164	Contingency Reserve	Sheriff's Office	Transfers \$13,164 to increase the County's FY 2015 jurisdictional funding for a compensation survey approved in February 2015 by the NRADC Board.
County Administration	Warrenton-Fauquier Airport equipment and building improvements	\$18,000	Contingency Reserve	Warrenton-Fauquier Airport	Transfers \$18,000 to the Warrenton-Fauquier Airport for equipment and building improvements.
Parks and Recreation	Recreational Access Program Grant	\$310,000	State Funding	Parks and Recreation	Appropriates and accepts \$310,000 in state grant funding for road/bikeway access to the Central Sports Complex. Local match of \$115,000 funded from existing project budget.
Social Services	Aid for Dependent Children (AFDC) and Adoption Subsidy awards	\$338,168	Federal and State Funding	Social Services	Appropriates \$227,631 in federal funding and \$110,537 in state funding for AFDC and adoption subsidy to match actual FY 2015 awards.
Social Services	Comprehensive Services Act (CSA) awards	\$548,837	State Funding	Social Services	Appropriates \$548,837 in state funding for CSA to match actual FY 2015 awards. Local match of \$449,048 funded from existing budget.

# FY 2015 County Administrator Approved Supplemental Budget Adjustments

per BA Policy FC-02

	Dept/Fund	Description	Date Approved	AMOUNT Appropriation (+) De-appropriation (-)	Local Match Y/N	Comments
1	VFRA Fund	The Plains Volunteer Fire Station vehicle insurance recovery	9/17/2014	1,798	N	
2	Airport Fund	DOAV FY 2015 Promotional Grant for Airport Advertising	9/17/2014	1,975	Y	Local match from department existing budget
3	VFRA Fund	Warrenton and Orlean Vol F&R insurance recoveries (apparatus/vehicle)	9/22/2014	480	N	
4	VFRA Fund	Refund of 2008 sewer surcharge from Fauquier Water & Sanitation	9/22/2014	20,000	N	
5	Economic Dev	Gold Cup Sponsorship	10/1/2014	10,000	N	
6	Airport Fund	DOAV Sign Lighting Grant	10/1/2014	5,017	Y	Local match from department existing budget
7	Env. Svcs-Landfill	DEQ Litter Prevention/Recycling Grant - balance of award	10/1/2014	576	N	
8	VFRA Fund	Marshall Ambulance insurance recovery	10/29/2014	3,563	N	
9	Economic Dev	Gold Cup Sponsorship	12/8/2014	5,000	N	
10	Sheriff's Office	Insurance recoveries for repairs to Sheriff's department vehicles	12/8/2014	6,160	N	
11	Sheriff's Office	Insurance recoveries for repairs to Sheriff's department vehicles	1/15/2015	815	N	
12	Community Dev	Developer's Fee for subdivision review/Mintbrook Project	1/15/2015	2,000	N	
13	Parks & Rec	National Endowment for the Humanities grant for artifacts assessments	1/21/2015	5,750	N	
14	Airport Fund	DOAV Taxiway Repair Grant	2/9/2015	3,525	Y	Local match from Fund existing budget
15	Social Services	Dominion Energy funds to offset administrative costs for the EnergyShare program	2/23/2015	1,500	N	
16	Sheriff's Office	Insurance recoveries for repairs to Sheriff's department vehicles	3/16/2015	3,315	N	
17	Commonwealth's Atty/ Sheriff's Office	Drug Seizure state funds received allocated to the Commonwealth's Attorney (33.3%) and to the Sheriff's Office (66.6%).	3/16/2015	85	N	
18	VFRA Fund	Proceeds from sale of old air cylinders	3/23/2015	2,750	N	
19	Economic Dev	Reimbursement from Town of Warrenton's Eco Dev position's computer/peripherals	3/23/2015	2,280	N	

*New review item(s) highlighted above*

## FY 2015 Undedicated Contingency Reserve

4-100-091400-9999

Fiscal Year 2015 Approved Budget

\$250,000

	Adjustments	Date Proposed to Finance Committee	Date Approved by Finance Committee	Date Approved by BOS	Requested Amount	Contingency Reserve Balance
						\$ 250,000
1	Safe Routes to Schools grant project management - Year Three	n/a	n/a	8/14/2014	8,000	242,000
2	AFID Grant - local match	8/26/2014	n/a	9/11/2014	6,190	235,810
3	Phelps Wildlife Management Area timbering sales - County's share	9/23/2014	9/23/2014	10/9/2014	(26,375)	262,185
4	Northwestern Regional Jail - FY 2015 jurisdictional funding adjustment	9/23/2014	9/23/2014	10/9/2014	44,711	217,474
5	Supplemental contribution to Fauquier Heritage & Preservation Foundation	2/24/2015	n/a	3/12/2015	10,000	207,474
6	Northwestern Regional Jail - FY 2015 jurisdictional funding adjustment	4/2/2015			13,164	194,310
7	Pilot Workforce Development Program	4/2/2015			6,000	188,310
8	Airport equipment and building improvements	4/2/2015			18,000	170,310

<b>Proposed Contingency Reserve Balance if all requested items are approved:</b>	<b>\$ 170,310</b>
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