



TO: Distribution List
FROM: Paul McCulla, County Administrator
DATE: June 8, 2015
RE: Minutes of the May 26, 2015 Finance Committee Meeting

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

The Finance Committee met on May 26, 2015 at 10:00 a.m. in the Warren Green Building, 2nd Floor Conference Room. 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. April delinquent balances were \$2,288,038 for Personal Property and \$2,055,405 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 4.8% increase in expenditures for fiscal year 2015 through April 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 2015 Undedicated Contingency Reserve – A request to transfer funds to the Landfill for tire disposal equipment was recommended for the Board's consent agenda.

Consent Agenda

The consent agenda items were approved as presented.

Discussion Items

Proposed amendments to the Volunteer Fire and Rescue Financial Management Policy were briefly discussed.

The VCA Challenge Grant was discussed.



COUNTY OF FAUQUIER

OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

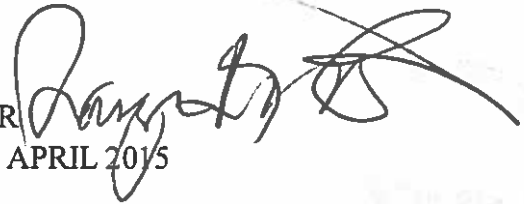
OFFICE: (540) 422-8180 FAX: (540) 422-8179

treasurer@fauquiercountv.gov



MEMORANDUM

DATE: 05/11/2015
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR APRIL 2015



Listed below is a summary of the delinquent taxes collected for April 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 \$(116,326).

COLLECTION OF PRIOR YEAR DELINQUENTS

	APR 2015	MAR 2015	APR 2014
REAL ESTATE	50,726	42,691	96,663
PERSONAL PROPERTY	23,602	25,768	29,529
BUSINESS LICENSE	438	0	0
PENALTY/INTEREST	40,876	21,350	43,494
MONTHLY TOTAL	115,641	89,809	169,686

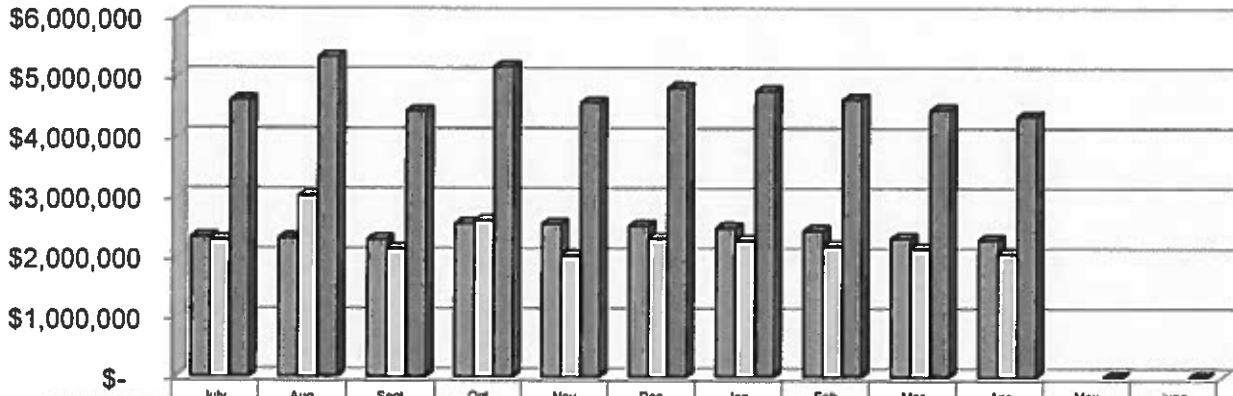
COLLECTION OF CURRENT DELINQUENTS

	APR 2015	MAR 2015	APR 2014
REAL ESTATE	106,665	195,357	196,737
	<i>RE14(02)</i>	<i>RE14(02)</i>	<i>RE13(02)</i>
PERSONAL PROPERTY	319,174	426,557	242,703
BUSINESS LICENSE	792	2,996	1,477
PENALTY/INTEREST	56,436	58,014	54,758
MONTHLY TOTAL	483,068	682,924	495,675

REMAINING DELINQUENT BALANCES

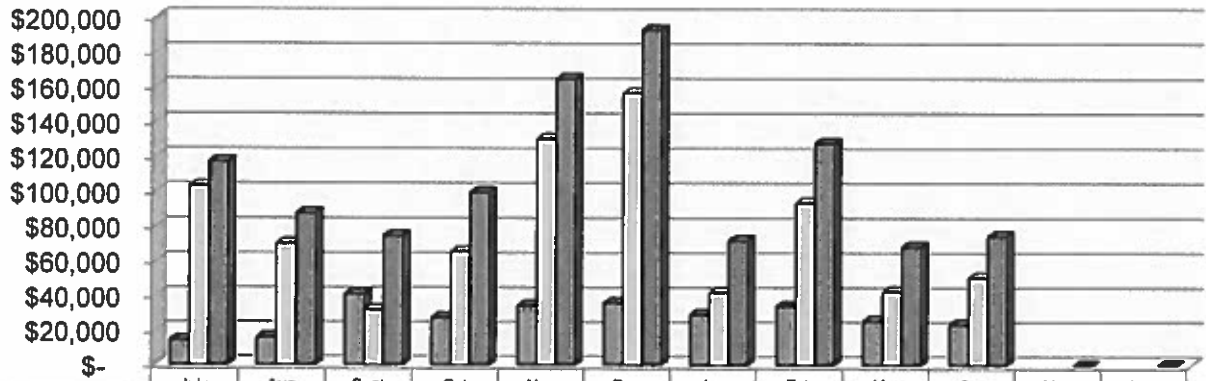
	APR 2015	APR 2014
PERSONAL PROPERTY	2,288,038	2,577,973
REAL ESTATE	2,055,405	2,188,010
	\$4,343,443	\$4,765,983

FY 2015 Delinquent Tax Balance



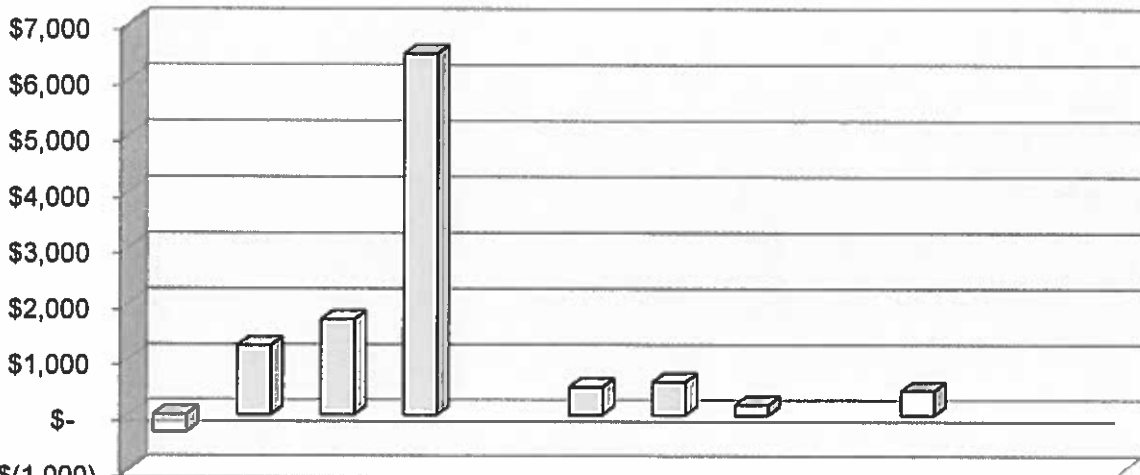
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$2,333,139	\$2,317,004	\$2,294,584	\$2,560,899	\$2,549,881	\$2,517,831	\$2,487,484	\$2,443,534	\$2,317,825	\$2,288,038		
Real Estate	\$2,284,120	\$3,019,970	\$2,136,474	\$2,807,888	\$2,022,170	\$2,303,177	\$2,273,815	\$2,180,467	\$2,134,962	\$2,055,405		
Total Balance	\$4,617,259	\$5,336,974	\$4,431,058	\$5,168,567	\$4,572,051	\$4,820,809	\$4,761,299	\$4,624,001	\$4,452,587	\$4,343,443	\$-	\$-

FY 2015 Delinquent Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Personal Property	\$14,403	\$16,207	\$41,048	\$27,419	\$34,627	\$36,069	\$29,330	\$34,150	\$25,768	\$23,602		
Real Estate	\$103,177	\$70,280	\$31,984	\$65,695	\$130,179	\$156,367	\$42,145	\$93,626	\$42,691	\$50,726		
Total Collection	\$117,280	\$87,732	\$74,749	\$99,580	\$164,806	\$192,941	\$72,071	\$127,962	\$68,459	\$74,766	\$-	\$-

FY 2015 Delinquent Business License Tax Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Business License	\$(300)	\$1,245	\$1,717	\$6,466		\$505	\$596	\$186		\$438		

**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: May 26, 2015

RE: Tax Collection/Litigation Status Update

PERSONAL PROPERTY TAX COLLECTION: MAY 2015

TOTAL WARRANTS IN DEBT FILED: 19 *

JUDGMENTS OBTAINED: 4

PAID IN FULL: 0

TRIALS SET: 0

REAL ESTATE TAX COLLECTION: MAY 2015

Redemptions 3

*8 of these warrants are scheduled to be heard in Court on Wednesday, May 27th, therefore their dispositions won't be known until then

**ANTHEM MEDICAL INSURANCE
FY15 CLAIMS DATA**

5/20/2015

	GOVERNMENT					SCHOOLS					Combined Totals
	UNDER \$5K	\$5K-25K	\$25K-100K	\$100K +	Total Claims	UNDER \$5K	\$5K-25K	\$25K-100K	\$100K +	Total Claims	
Jul-14											Jul-14
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
Aug-14											Aug-14
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
Sep-14											Sep-14
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
Oct-14											Oct-14
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
Nov-14											Nov-14
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
Dec-14											Dec-14
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
Jan-15											Jan-15
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
Feb-15											Feb-15
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
Mar-15											Mar-15
Members	519	8	1	0	528	1283	30	6	0	1319	1847
Claims	2260	108	72	0	2440	5254	523	100	0	5877	8317
% of Monthly Claims	27.17%	1.30%	0.87%	0.00%	29.34%	63.17%	6.29%	1.20%	0.00%	70.66%	100.00%
Avg Claims Per Member	4.4	13.5	72.0	0.0	4.6	4.1	17.4	16.7	0.0	4.5	4.5
Cost	\$ 199,667.15	\$ 82,785.12	\$38,616.50	\$0.00	\$321,068.77	\$ 464,528.83	\$ 294,303.92	\$ 226,712.11	\$0.00	\$985,544.86	\$1,306,613.63
Avg Cost Per Claim	\$88.35	\$766.53	\$536.34	\$0.00	\$131.59	\$88.41	\$562.72	\$2,267.12	\$0.00	\$167.70	\$157.10

ANTHEM MEDICAL INSURANCE

5/20/2015

FY15 CLAIMS DATA

	GOVERNMENT					SCHOOLS					Combined Totals
	UNDER \$5K	\$5K-25K	\$25K-100K	\$100K +	Total Claims	UNDER \$5K	\$5K-25K	\$25K-100K	\$100K +	Total Claims	
Apr-15											Apr-15
Members	463	12	1	0	476	1211	43	1	0	1255	1731
Claims	1832	137	17	0	1986	4732	583	31	0	5346	7332
% of Monthly Claims	24.99%	1.87%	0.23%	0.00%	27.09%	64.54%	7.95%	0.42%	0.00%	72.91%	100.00%
Avg Claims Per Member	4.0	11.4	17.0	0.0	4.2	3.9	13.6	31.0	0.0	4.3	4.2
Cost	\$ 162,672.14	\$ 134,476.08	\$31,593.82	\$0.00	\$328,742.04	\$ 398,921.87	\$ 427,985.90	\$ 86,053.44	\$0.00	\$912,961.21	\$1,241,703.25
Avg Cost Per Claim	\$88.79	\$981.58	\$1,858.46	\$0.00	\$165.53	\$84.30	\$734.11	\$2,775.92	\$0.00	\$170.77	\$169.35

**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
Total Health Insurance Fund															
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	1,766,268	2,005,642	-	-	20,875,145	-	20,875,145
# employees	2,073	2,095	2,124	2,113	2,068	2,101	2,093	2,073	2,091	-	-	-			

CUMULATIVE TOTALS														
Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Total Health Insurance Fund														
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	18,408,697		
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	18,869,503	20,875,145				
FY15 % Chg.	-4.8%	-2.5%	8.1%	11.7%	2.4%	8.9%	10.4%	7.7%	5.4%	4.8%				

Note: April totals include four April weekly payments and the March monthly payment.

The following months contain 5 weekly claims payments:

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

Expenditures	20,875,145
Estimated IBNR Adjustment	-
Income Statement Expenditures	20,875,145
OPEB Contribution	-
Cash Flow Expenditures	20,875,145

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

5/7/2015

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	425,481.56	1,835,068.50	2,991.78	31,466.57	1,382.92	-	-	-	2,296,391.33	1,766,268.47	45,509.04	530,122.86
Apr-15	419,712.20	1,835,068.50	2,991.78	-	1,726.84	-	-	41,521.94	2,301,021.26	2,005,642.36	239,373.89	295,378.90
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
									26,647,475.49			
	4,265,214.64	22,020,822.00	36,048.22	170,656.72	11,140.90	-	-	143,593.01	26,647,475.49	20,875,145.18	182,578.11	5,772,330.31

Use of other funds (OPEB Contribution)	-
WSA receivable	162,765.96
Adjusted Net Income	<u>5,935,096.27</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**

5/7/2015

Month/ Year	Beginning Cash Balance	Adjustments	Employee Contributions	Employer Contributions	Svcs to Outside Agencies	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	-	-	-	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	-	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	-	605,884.96	
Mar-15		15,337,970.10	-	425,481.56	-	2,991.78	31,466.57	1,382.92	-	461,322.83	
Apr-15		14,033,024.46	-	419,712.20	-	2,991.78	-	1,726.84	-	465,952.76	
May-15		12,493,334.86	-	-	-	-	-	-	-	-	
Jun-15		12,493,334.86	-	-	-	-	-	-	-	-	
		6,489,313.39	231,691.16	4,265,214.64	22,020,822.00	36,048.22	170,656.72	11,140.90	-	143,593.01	26,647,475.49

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	1,144,390.37	30,445.24	146,663.82	3,328.56	294,794.96	6,136.53	4,200.00	136,308.99	-	1,766,268.47	14,033,024.46
Apr-15	1,372,644.83	33,058.61	124,944.64	3,414.44	358,794.46	11,584.44	11,200.00	90,000.94	-	2,005,642.36	12,493,334.86
May-15	-	-	-	-	-	-	-	-	-	-	12,493,334.86
Jun-15	-	-	-	-	-	-	-	-	-	-	12,493,334.86
	14,138,344.03	224,651.07	1,432,309.42	29,695.02	3,259,106.26	81,961.87	49,000.00	1,660,077.51	-	20,875,145.18	12,493,334.86

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 April is \$162,765.96.
- 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 May 19, 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
GENERAL PROPERTY TAXES									
1 Real Estate Tax	\$ 86,431,573	\$ 87,195,094	\$ 87,195,094	\$ 89,715,558	\$ 91,281,279	\$ 91,281,279	\$ 54,708,797	\$ 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	3,030,517	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	17,958,101	17,975,000	18,650,000
4 Rollback Taxes	26,322	50,000	50,000	116,885	30,000	30,000	88,044	90,000	30,000
5 Bethel Academy	58,932	58,460	58,460	57,487	58,460	58,460	36,805	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	490,230	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	269,891	275,000	245,000
9 Penalties - All Property	794,278	855,000	855,000	837,710	800,000	800,000	601,739	800,000	800,000
10 Interest - All	435,562	415,000	415,000	449,199	420,000	420,000	274,736	420,000	420,000
11 <i>SUBTOTAL</i>	\$ 111,636,774	\$ 112,683,554	\$ 112,683,554	\$ 115,497,679	\$ 118,040,821	\$ 118,040,821	\$ 77,485,485	\$ 118,296,420	\$ 120,566,027
OTHER LOCAL TAXES									
12 Sales Tax (Local)	\$ 7,151,477	\$ 7,400,000	\$ 7,400,000	\$ 7,558,981	\$ 7,625,000	\$ 7,625,000	\$ 5,911,344	\$ 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	987,164	1,400,000	1,400,000
14 Utility Consumption Tax	188,692	190,000	190,000	196,710	190,000	190,000	140,763	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	107,665	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	1,793,908	1,800,000	1,790,000
17 Bank Stock Tax	125,416	100,000	100,000	115,785	130,000	130,000	75,057	156,115	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	1,176,198	1,700,000	1,500,000
19 Recording Tax & Fees (Wills)	32,344	30,000	30,000	169,544	40,000	40,000	41,077	42,500	42,500
20 Transient Occupancy Tax	85,240	90,000	90,000	82,311	90,000	90,000	52,668	90,000	90,000
21 <i>SUBTOTAL</i>	\$ 13,682,661	\$ 13,745,000	\$ 13,745,000	\$ 14,327,265	\$ 14,320,000	\$ 14,320,000	\$ 10,285,844	\$ 14,583,615	\$ 14,497,500
PERMITS, FEES, AND LICENSES									
22 Dog Tags	\$ 34,916	\$ 40,000	\$ 40,000	\$ 35,351	\$ 40,000	\$ 40,000	\$ 35,531	\$ 36,000	\$ 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	1,626	2,500	2,500
25 Concealed Weapon Permits	14,523	2,000	2,000	11,054	10,000	10,000	8,057	10,000	10,000
26 Va Police Background Check	37,680	2,000	2,000	28,680	20,000	20,000	20,904	22,000	20,000
27 State Primary Fees	-	-	-	1	-	-	5,207	5,500	-
28 Animal/Pet Shop Dealer Permit	-	-	-	-	-	-	70	70	-
29 Community Development Fees	1,033,393	870,000	878,000	1,330,545	1,184,445	1,186,445	1,230,224	1,284,000	1,431,929
30 <i>SUBTOTAL</i>	\$ 1,541,522	\$ 926,000	\$ 934,000	\$ 1,418,325	\$ 1,268,195	\$ 1,270,195	\$ 1,311,143	\$ 1,371,320	\$ 1,510,679

Fauquier County General Fund Revenue
FY 2014 and 2015 Budget versus Actual as of May 19, 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
FINES AND FORFEITURES									
31 Local Fines	\$ 537,614	\$ 600,000	\$ 600,000	\$ 467,737	\$ 450,000	\$ 450,000	\$ 378,759	\$ 450,000	\$ 450,000
32 Court Judgment Proceeds	1,085	-	-	1,642	800	800	973	1,000	800
33 Zoning Violation Fines	900	3,000	3,000	200	1,050	1,050	404	1,050	500
34 Clean-Up Costs/Landowner Properties	100	-	-	22,488	-	-	514	525	-
35 Interest on Local Fines	8,377	6,000	6,000	7,678	6,000	6,000	17,633	18,000	6,000
36 SUBTOTAL	\$ 548,076	\$ 609,000	\$ 609,000	\$ 499,745	\$ 457,850	\$ 457,850	\$ 398,283	\$ 470,575	\$ 457,300
USE OF MONEY AND PROPERTY									
37 Interest Income - General Fund	\$ 108,477	\$ 150,000	\$ 150,000	\$ 75,324	\$ 125,000	\$ 125,000	\$ 43,614	\$ 125,000	\$ 125,000
38 Gain (Loss) on Investments	(37,420)	-	-	27,850	-	-	-	-	-
39 Sales of Equipment/Vehicles	5,429	-	-	-	-	-	-	-	-
40 Rental of County Property	41,838	44,110	44,110	42,941	43,760	43,760	42,393	43,760	43,760
41 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	21,417	25,700	25,700
42 Rental of Armory	15,818	12,000	12,000	20,500	16,000	16,000	3,900	16,000	16,000
43 Rental Hospital Hill Property	117,479	126,825	126,825	134,346	135,689	135,689	117,259	135,689	135,689
44 SUBTOTAL	\$ 277,321	\$ 358,635	\$ 358,635	\$ 326,661	\$ 346,149	\$ 346,149	\$ 228,583	\$ 346,149	\$ 346,149
CHARGES FOR SERVICES									
45 Excess Fees (Clerk of C. Court)	\$ 103,479	\$ 90,000	\$ 90,000	\$ 65,632	\$ 110,000	\$ 110,000	\$ 60,052	\$ 80,000	\$ 80,000
46 Remote Access Clerk Fee	5,421	20,000	20,000	9,402	20,000	20,000	-	10,000	10,000
47 Sheriff Fees	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
48 Law Library Fees	11,462	16,000	16,000	11,614	11,500	11,500	7,891	11,500	11,750
49 Local Cost	36,289	18,000	18,000	26,403	40,000	40,000	23,952	40,000	40,000
50 Detention Fee	3,301	4,500	4,500	3,966	4,500	4,500	2,154	4,500	4,500
51 Inmate Processing Fee	10,894	7,000	7,000	11,126	10,000	10,000	8,353	10,000	10,000
52 Commonwealth's Attorney Fee	5,735	3,000	3,000	6,441	6,000	6,000	5,606	6,000	6,000
53 County Attorney Fees	43,106	8,000	8,000	49,868	8,000	8,000	31,886	35,000	8,000
54 Correction & Detention Charge	60,027	53,000	53,000	59,859	53,000	53,000	47,385	53,000	53,000
55 Street Signs	1,393	1,200	1,200	2,448	900	900	2,522	2,750	995
56 Police Reports/Fingerprinting Fee	7,187	9,000	9,000	6,240	9,000	9,000	6,166	9,000	9,000
57 Fire Marshal Fees	-	-	-	-	66,800	66,800	-	66,800	109,275
58 Inmate DNA	729	500	500	947	500	500	1,477	1,500	900
59 Courtroom Security	167,181	200,000	200,000	165,059	165,000	165,000	118,238	165,000	165,000
60 Parks & Recreation	474,579	497,589	497,589	471,581	488,680	488,680	387,902	488,680	488,680
61 Library Fees	76,664	75,000	75,000	76,004	78,000	78,000	66,022	78,000	77,000
62 Sales of Tax Maps	-	100	100	-	-	-	-	-	-
63 Sales of GIS Maps	8,618	10,000	10,000	11,100	8,000	8,000	8,670	9,000	8,000
64 SUBTOTAL	\$ 1,019,807	\$ 1,016,631	\$ 1,016,631	\$ 981,432	\$ 1,083,622	\$ 1,083,622	\$ 782,018	\$ 1,074,472	\$ 1,085,842

Fauquier County General Fund Revenue
FY 2014 and 2015 Budget versus Actual as of May 19, 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
MISCELLANEOUS									
65 Parks & Recreation Donations	\$ 1,024	\$ -	\$ -	\$ 884	\$ -	\$ -	\$ 520	\$ 520	\$ -
66 Economic Development Program Donations	1,700	-	11,500	12,800	-	15,000	15,000	15,000	-
67 Farm Tour Donations	1,500	2,000	2,000	1,500	1,500	1,500	1,000	1,500	1,500
68 Other Program Donations/NAEH Grant	-	-	-	-	-	31,717	31,716	31,717	-
69 Admin Fees - Debt Set-Off	70,460	70,000	70,000	67,922	70,000	70,000	53,358	70,000	70,000
70 Lien Fees - Treasurer	36,334	41,100	41,100	45,606	41,100	41,100	36,346	41,100	41,100
71 Lien Fees - County Attorney	2,730	2,000	2,000	4,735	2,000	2,000	5,409	5,500	2,000
72 Commonwealth's Attorney Collection Fees	130,372	117,000	117,000	153,561	117,000	117,000	131,542	135,000	117,000
73 Circuit Court Collection Fees	636	-	-	961	1,000	1,000	1,043	1,100	1,000
74 General District Court Collection Fees	3,235	-	-	3,475	3,500	3,500	2,625	3,500	3,500
75 J&DR Court Collection Fees	161	-	-	287	250	250	138	250	250
76 HR Background Check	20,672	40,000	40,000	22,957	40,000	40,000	19,408	25,000	25,000
77 Wellness Dollars	15,000	15,000	15,000	25,000	25,000	25,000	-	25,000	25,000
78 HR Misc. Revenues	22,916	22,680	22,680	33,290	15,681	15,681	36,917	37,000	15,681
79 Town Election Reimb/Registrar	-	13,424	13,424	4,203	-	-	8,298	8,298	13,000
80 Town Code Red Emergency System Reimb	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000	5,000
81 Insurance Recoveries	29,712	-	-	25,745	-	10,289	14,992	15,000	-
82 Miscellaneous	70,979	38,180	40,980	80,677	60,000	62,360	66,158	70,000	80,145
83 <i>SUBTOTAL</i>	\$ 412,431	\$ 366,384	\$ 380,684	\$ 488,603	\$ 382,031	\$ 441,397	\$ 424,470	\$ 490,485	\$ 400,176
RECOVERED COSTS									
84 Canteen Medical Reimbursements	\$ 5,253	\$ 6,500	\$ 6,500	\$ 4,989	\$ 6,500	\$ 6,500	\$ 6,001	\$ 6,500	\$ 6,500
85 Process & Service Fees	1,606	-	-	2,395	-	-	1,667	1,800	-
86 Home Incarceration Fees	29,261	22,000	22,000	22,518	22,000	22,000	22,815	23,000	22,000
87 Jail Boarding - Other Governments	-	500	500	-	-	-	-	-	-
88 Other Government Charges	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
89 Work Release	67,184	65,000	65,000	60,408	65,000	65,000	57,516	65,000	65,000
90 CSA Refund	47,928	10,000	10,000	164,911	10,000	10,000	79,001	85,000	10,000
91 Warrenton Comm Ctr Recovered Costs	19,905	19,000	19,000	21,639	19,000	19,000	14,483	19,000	19,000
92 Radio Reimb - Culpeper/Rappahannock	28,335	25,862	25,862	28,280	25,862	25,862	27,228	28,500	25,862
93 Miscellaneous	120,951	2,000	8,000	6,486	2,000	10,280	16,519	17,000	2,000
94 <i>SUBTOTAL</i>	\$ 330,923	\$ 161,362	\$ 167,362	\$ 322,126	\$ 160,862	\$ 169,142	\$ 235,730	\$ 256,300	\$ 160,862
95 TOTAL LOCAL REVENUE	\$ 129,449,515	\$ 129,866,566	\$ 129,894,866	\$ 133,861,836	\$ 136,059,530	\$ 136,129,176	\$ 91,151,556	\$ 136,889,336	\$ 139,024,535

Fauquier County General Fund Revenue
FY 2014 and 2015 Budget versus Actual as of May 19, 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
STATE REVENUE									
NON-CATEGORICAL AID									
96 Rolling Stock Tax	\$ 88,312	\$ 85,000	\$ 85,000	\$ 92,547	\$ 93,000	\$ 93,000	\$ 87,168	\$ 93,000	\$ 93,000
97 Mobile Home Titling Tax	21,308	18,000	18,000	27,198	20,000	20,000	26,021	27,500	20,000
98 Rental Car Tax	15,410	5,000	5,000	12,343	10,000	10,000	5,468	10,000	10,000
99 Commonwealth PPTRA	13,657,509	13,659,496	13,659,496	13,657,536	13,657,510	13,657,510	13,657,640	13,657,640	13,657,510
100 Communications Tax	2,962,565	3,000,000	3,000,000	2,912,157	3,000,000	3,000,000	1,932,918	2,900,000	2,900,000
101 VA Racing Pari-mutuel Wagering Tax	238	-	-	510	-	-	810	850	-
102 SUBTOTAL	\$ 16,745,342	\$ 16,767,496	\$ 16,767,496	\$ 16,702,291	\$ 16,780,510	\$ 16,780,510	\$ 15,710,025	\$ 16,688,990	\$ 16,680,510
CATEGORICAL AID									
SHARED EXPENSES									
103 Commonwealth's Attorney	\$ 442,287	\$ 471,536	\$ 471,536	\$ 471,601	\$ 480,604	\$ 480,604	\$ 362,728	\$ 480,604	\$ 489,502
104 Sheriff	3,359,489	3,463,723	3,463,723	3,468,265	3,465,620	3,465,620	2,519,464	3,465,620	3,590,980
105 Commissioner of Revenue	169,811	176,444	176,444	177,479	176,444	176,444	133,123	176,444	181,315
106 Treasurer	142,630	148,699	148,699	143,721	148,699	148,699	107,385	148,699	150,344
107 Registrar	57,239	62,244	62,244	46,533	64,111	64,111	-	64,111	64,111
108 Clerk of Court	453,047	481,584	481,584	466,145	484,991	484,991	341,311	484,991	469,924
109 Adult Confinement - Detention	197,520	225,000	225,000	199,740	225,000	225,000	157,436	225,000	225,000
110 SUBTOTAL	\$ 4,822,023	\$ 5,029,230	\$ 5,029,230	\$ 4,973,484	\$ 5,045,469	\$ 5,045,469	\$ 3,621,447	\$ 5,045,469	\$ 5,171,176
WELFARE									
111 Social Services	\$ 1,131,308	\$ 1,277,256	\$ 1,438,055	\$ 1,263,229	\$ 1,343,256	\$ 1,453,793	\$ 991,761	\$ 1,453,793	\$ 1,434,131
112 Comprehensive Service Act	1,822,156	1,913,225	2,453,225	2,342,040	1,913,225	2,462,062	1,288,314	2,462,062	2,539,475
113 Welfare to Work	6,982	-	-	17,370	-	-	2,968	3,500	-
114 Bright Stars Pre-school Initiative	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
115 HSG Grant	-	-	166,506	166,506	-	-	-	-	-
116 VHSP Grant	-	-	-	-	-	307,646	233,934	307,646	-
117 SUBTOTAL	\$ 3,014,446	\$ 3,244,481	\$ 4,111,786	\$ 3,843,145	\$ 3,310,481	\$ 4,277,501	\$ 2,570,977	\$ 4,281,001	\$ 4,027,606

Fauquier County General Fund Revenue
FY 2014 and 2015 Budget versus Actual as of May 19, 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
OTHER CATEGORICAL AID									
118 Recordation Tax	\$ 421,431	\$ 450,000	\$ 450,000	\$ 458,622	\$ 450,000	\$ 450,000	\$ 443,345	\$ 450,000	\$ 450,000
119 Jury Duty Reimbursement	28,723	30,000	30,000	16,889	30,000	30,000	20,880	30,000	30,000
120 Adult Court SVS - Pretrial	239,514	240,602	240,602	240,602	245,414	245,414	121,818	245,647	245,647
121 Comprehensive Community Corrections	256,728	253,240	253,240	264,094	259,282	259,282	130,905	259,799	259,799
122 Rescue Squad Assistance Grant	-	-	127,569	111,154	-	15,320	15,320	15,320	-
123 Prisoner Transportation	4,631	15,000	15,000	7,550	15,000	15,000	-	15,000	15,000
124 VA Juv Community Crime Control Act	36,836	36,836	36,836	36,836	36,836	36,836	36,836	36,836	36,836
125 E-911 Wireless Program	132,625	108,272	108,272	113,365	108,272	108,272	96,447	108,272	108,272
126 Armory	8,750	8,500	8,500	8,577	8,750	8,750	6,163	17,850	24,350
127 Library Aid	151,041	151,041	151,041	154,808	154,808	154,808	154,545	154,808	154,545
128 Commission of the Arts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
129 Virginia Tourism Corporation Grant	2,868	-	-	-	-	1,240	-	1,240	-
130 DEQ Stormwater Phase II Grant	-	-	18,288	3,795	-	4,746	4,746	4,746	-
131 Miscellaneous	57,567	2,000	7,174	62,194	17,000	43,460	72,253	75,000	17,000
132 <i>SUBTOTAL</i>	\$ 1,345,714	\$ 1,300,491	\$ 1,451,522	\$ 1,483,486	\$ 1,330,362	\$ 1,378,128	\$ 1,108,258	\$ 1,419,518	\$ 1,346,449
133 Local Aid - Commonwealth Contract	\$ (347,079)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (178,837)	\$ -	\$ -
134 TOTAL STATE REVENUE	\$ 25,580,446	\$ 26,341,698	\$ 27,360,034	\$ 27,002,406	\$ 26,466,822	\$ 27,481,608	\$ 22,831,870	\$ 27,434,978	\$ 27,225,741
FEDERAL REVENUE									
NON-CATEGORICAL AID									
135 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136 <i>SUBTOTAL</i>	-	-	-	-	-	-	-	-	-
CATEGORICAL AID									
137 Welfare Administration	\$ 1,935,956	\$ 1,859,308	\$ 1,992,966	\$ 2,346,206	\$ 1,873,649	\$ 2,119,266	\$ 1,882,201	\$ 2,119,266	\$ 1,952,585
138 Public Safety	401,878	147,055	585,007	224,669	149,752	421,358	83,784	105,613	154,806
139 Agriculture Development	11,300	-	13,500	1,543	-	55,750	-	55,750	-
140 Community Development	7,359	-	867,385	856,978	-	-	-	-	-
141 Miscellaneous	-	-	-	42,590	-	944	-	944	-
142 <i>SUBTOTAL</i>	\$ 2,356,493	\$ 2,006,363	\$ 3,458,858	\$ 3,471,986	\$ 2,023,401	\$ 2,597,318	\$ 1,965,985	\$ 2,281,573	\$ 2,107,391
143 TOTAL FEDERAL REVENUE	\$ 2,356,493	\$ 2,006,363	\$ 3,458,858	\$ 3,471,986	\$ 2,023,401	\$ 2,597,318	\$ 1,965,985	\$ 2,281,573	\$ 2,107,391
144 NON-DEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fauquier County General Fund Revenue
FY 2014 and 2015 Budget versus Actual as of May 19, 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
INTERGOVERNMENTAL									
145 Conservation Easement Service District	-	-	-	-	-	-	-	-	-
146 Stormwater Management Fund	-	-	-	-	362,571	362,571	-	362,571	362,571
147 Parks and Rec Trust Fund	-	-	-	-	-	-	-	-	-
148 Volunteer Fire and Rescue Fund	155,201	166,619	166,619	166,619	173,617	173,617	173,617	173,617	175,038
149 Proffers Fund	-	-	-	-	-	-	-	-	-
150 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
151 Capital Improvement Fund	-	-	729,934	729,934	-	-	-	-	-
152 <i>SUBTOTAL</i>	\$ 1,103,830	\$ 1,277,028	\$ 2,006,962	\$ 2,006,962	\$ 1,679,324	\$ 1,679,324	\$ 173,617	\$ 1,679,324	\$ 1,656,817
153 SUBTOTAL GENERAL FUND	\$ 158,490,284	\$ 159,491,655	\$ 162,720,720	\$ 166,343,190	\$ 166,229,077	\$ 167,887,426	\$ 116,123,028	\$ 168,285,211	\$ 170,014,484
154 PRIOR YEAR'S FUND BALANCE	-	1,459,328	7,354,776	-	1,340,438	6,821,714	-	6,821,714	1,300,000
155 TOTAL GENERAL FUND	\$ 158,490,284	\$ 160,950,983	\$ 170,075,496	\$ 166,343,190	\$ 167,569,515	\$ 174,709,140	\$ 116,123,028	\$ 175,106,925	\$ 171,314,484

Finance Committee Budget Action Report
May 26, 2015

Budget Actions Summary – FY 2015		
<u>Transfers</u>	Contingency Reserve	\$60,000
Budget Actions Summary – FY 2016		
<u>Supplemental Appropriations</u>	General Fund	\$43,582

Finance Committee Budget Action Report
May 26, 2015

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
Consent Agenda					
FY 2015					
Landfill Fund	Tire disposal equipment	\$60,000	Contingency Reserve	Landfill Fund	Transfers \$60,000 from Contingency Reserve to acquire an on-site tire cutter to prepare tires for disposal. Recently, NSRVC provided notice that they will no longer mobilize to Corral Farms to shred/dispose of tires. This request will ensure compliance with DEQ standards and regulations for tire disposal management.
FY 2016					
Social Services	U.S. Department of Housing and Urban Development (HUD) Continuum of Care (CoC) Grant Program	\$43,582	Federal Funding	Social Services	Appropriates and accepts \$43,582 in federal grant funding for the rapid re-housing program as part of the Regional Commission/Foothills Network housing assistance. Local match of \$12,000 funded with existing resources and staff support.

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	
20	Social Services	National Alliance to End Homelessness (NAEH) Grant additional funding	4/2/2015	2,602	N	
21	Airport Fund	DOAV Airport Maintenance Grant - Light Supplies	4/13/2015	2,387	Y	Local match from department existing budget
22	Sheriff's Office	Bulletproof Vest Partnership (BVP) matching contribution funds	5/19/2015	4,645	Y	Local match from department existing budget

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	4/2/2015	4/9/2015	13,164	194,310
7	Pilot Workforce Development Program	4/2/2015	4/2/2015	4/9/2015	6,000	188,310
8	Airport equipment and building improvements	4/2/2015	4/2/2015	4/9/2015	18,000	170,310
9	Supplemental funding to County Health Dept for file storage	4/28/2015	4/28/2015	5/14/2015	15,267	155,043
10	Landfill tire disposal equipment	5/26/2015			60,000	95,043

Proposed Contingency Reserve Balance if all requested items are approved:	\$ 95,043
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