

Finance Committee Agenda

Warren Green Building, 2nd Floor Conference Room

10 Hotel Street, Warrenton

April 25, 2016 – 10:00 a.m.

I. Reports

A. Treasurer's Report on Delinquent Tax Collections – Tanya Wilcox

B. County Attorney's Report – Paul McCulla

C. Health Insurance Report – Micah Meadows/Jon Munch

1. Claims Data

2. Health Insurance Fund

D. Budget Reports – Erin Kozanecki

1. Revenue Report

2. Budget Action Report

3. Contingency Reserve Update

4. Grant Applications

II. Discussion Items



COUNTY OF FAUQUIER

OFFICE OF THE TREASURER

Tanya Remson Wilcox, Treasurer

P. O. Box 677

Warrenton, VA 20188

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

treasurer@fauquiercounty.gov



MEMORANDUM

DATE: APRIL 6, 2016
 TO: FINANCE COMMITTEE
 FROM: TANYA REMSON WILCOX, TREASURER
 SUBJECT: DELINQUENT TAX COLLECTIONS FOR MARCH 2016

Listed below is a summary of the delinquent taxes collected for March 2016. 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 \$(48,869).

COLLECTION OF PRIOR YEAR DELINQUENTS

	MAR 2016	FEB 2016	MAR 2015
REAL ESTATE	52,639	88,062	42,691
PERSONAL PROPERTY	42,836	26,894	25,768
BUSINESS LICENSE	0	-450	0
PENALTY/INTEREST	25,598	31,744	21,350
MONTHLY TOTAL	121,073	146,249	89,809

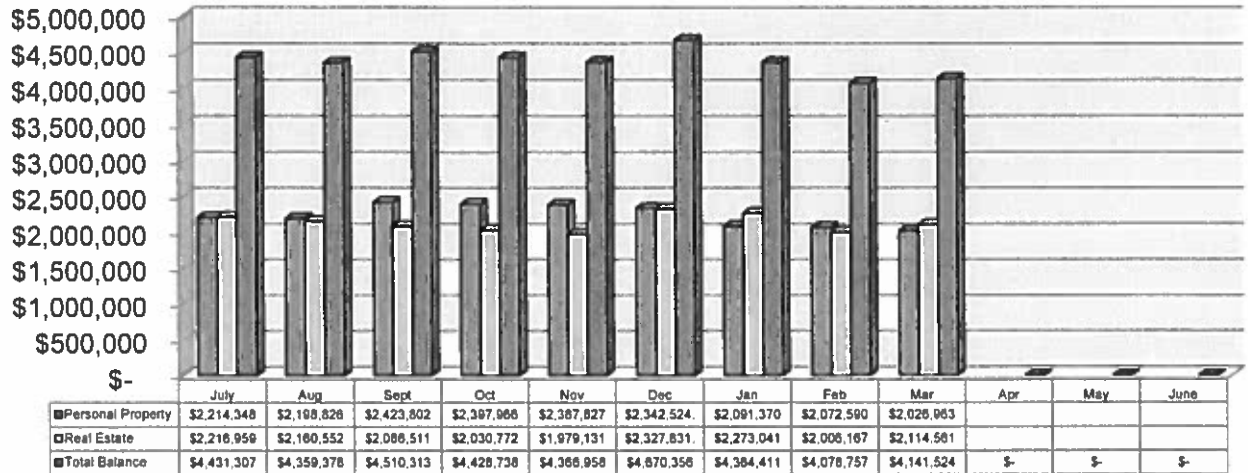
COLLECTION OF CURRENT DELINQUENTS

	MAR 2016	FEB 2016	MAR 2015
REAL ESTATE	267,122	295,513	195,357
	<i>RE15(02)</i>	<i>RE15(02)</i>	<i>RE14(02)</i>
PERSONAL PROPERTY	380,020	480,826	426,557
BUSINESS LICENSE	2,338	6,144	2,996
PENALTY/INTEREST	67,575	75,119	58,014
MONTHLY TOTAL	717,055	857,602	682,924

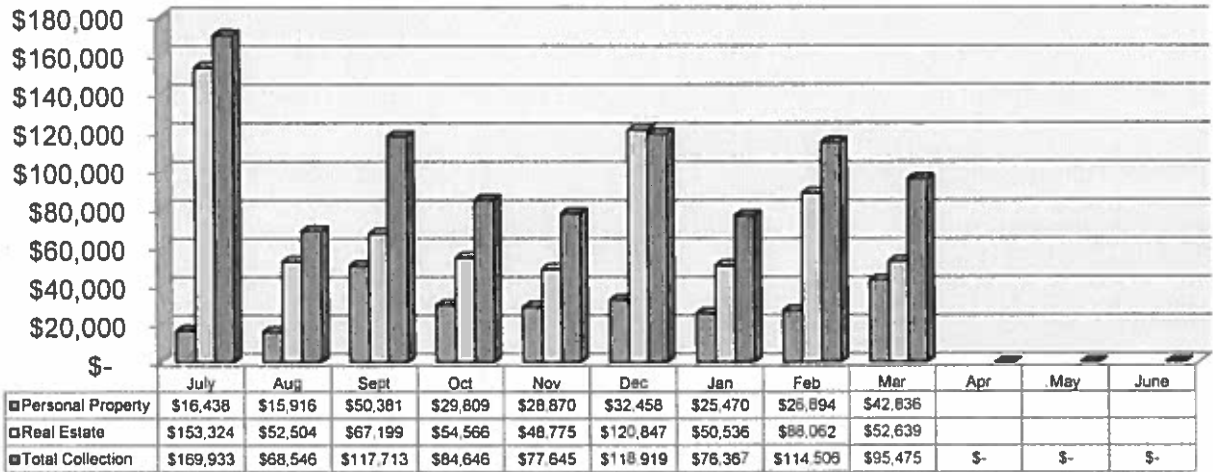
REMAINING DELINQUENT BALANCES

	MAR 2016	MAR 2015
PERSONAL PROPERTY	2,026,963	2,317,625
REAL ESTATE	2,114,561	2,134,962
	\$4,141,524	\$4,452,587

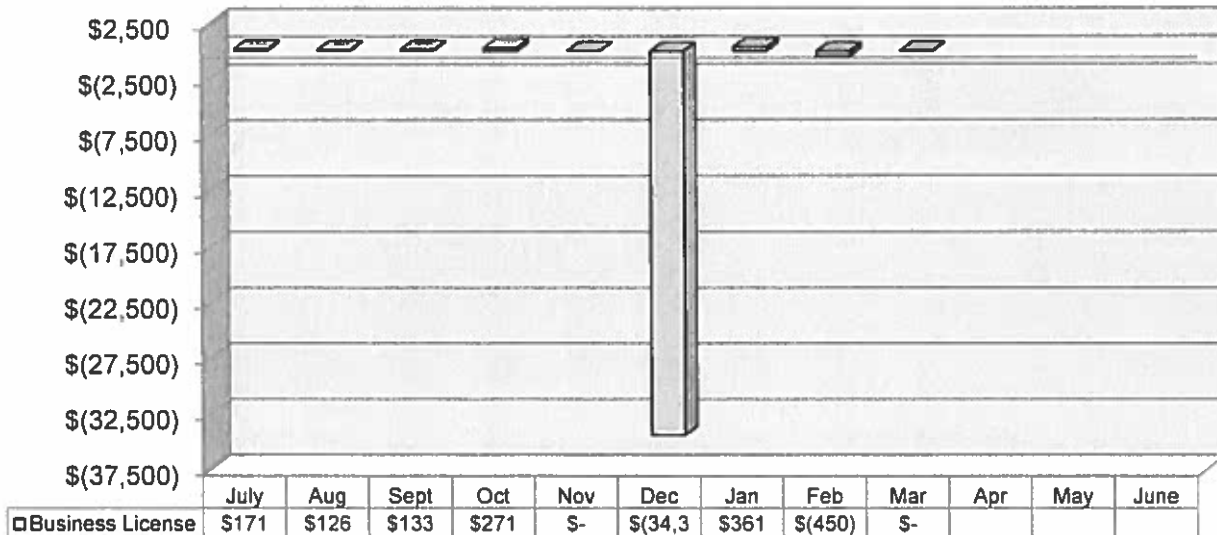
FY 2016 Delinquent Tax Balance



FY 2016 Delinquent Tax Collections



FY 2016 Delinquent Business License Tax Collections



**HEALTH INSURANCE FUND
COMPARATIVE MONTHLY EXPENDITURES**

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Cash Total	IBNR	Accrual Total	
MONTHLY TOTALS																
Total Health Insurance Fund																
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	1,988,399	2,057,698	24,921,242	36,922	24,958,164	
FY16	2,503,649	2,104,265	2,422,056	1,902,794	2,423,305	2,555,251	2,398,702	2,430,910	2,156,919	-	-	-	20,897,851	-	20,897,851	
# employees	2,069	2,088	2,035	2,065	2,081	2,074	2,089	2,097	2,089	-	-	-	-	-	-	-

CUMULATIVE TOTALS

Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Total Health Insurance Fund												
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	16,462,385	18,473,565
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	22,863,544	24,921,242
FY16	2,503,649	4,607,914	7,029,970	8,932,764	11,356,069	13,911,320	16,310,021	18,740,932	20,897,851	-	-	-
FY16 % Chg.	37.3%	14.7%	14.7%	4.8%	8.6%	7.9%	6.0%	9.6%	10.7%	-	-	-

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

The following months contain 5 weekly claims payments:

- Jul-15
- Oct-15
- Feb-16
- Apr-16

Expenditures	20,897,851
Estimated IBNR Adjustment	-
Income Statement Expenditures	20,897,851
OPEB Contribution	-
Cash Flow Expenditures	20,897,851

**Health Insurance Fund
Fiscal Year 2016 Income Statement (Accrual)**

4/7/2016

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-15	428,151.30	1,881,760.58	3,247.68	-	-	-	-	-	2,313,159.56	2,503,648.95	-	(190,489.39)
Aug-15	416,401.71	1,881,760.58	3,247.68	3,766.62	1,742.20	-	-	-	2,306,918.79	2,104,265.07	(399,383.88)	202,653.72
Sep-15	432,453.20	1,881,760.58	3,247.68	66,090.51	1,834.49	-	-	-	2,385,386.46	2,422,055.85	317,790.78	(36,669.39)
Oct-15	429,057.69	1,881,760.58	3,247.68	153,290.52	-	-	-	42,534.22	2,509,890.69	1,902,793.67	(519,262.18)	607,097.02
Nov-15	428,464.81	1,881,760.58	3,247.68	103,348.49	3,198.53	-	-	-	2,420,020.09	2,423,305.46	520,511.79	(3,285.37)
Dec-15	449,780.96	1,881,760.58	3,247.68	57,414.60	2,553.82	-	-	-	2,394,757.64	2,555,250.83	131,945.37	(160,493.19)
Jan-16	417,396.73	1,881,760.58	3,247.68	116,012.35	2,741.46	-	-	-	2,421,158.80	2,398,701.59	(156,549.24)	22,457.21
Feb-16	437,465.93	1,881,760.58	3,247.68	-	3,270.54	-	-	49,240.18	2,374,984.91	2,430,910.31	32,208.72	(55,925.40)
Mar-16	449,530.71	1,881,760.58	3,247.68	60,014.87	4,317.61	-	-	-	2,398,871.45	2,156,918.78	(273,991.53)	241,952.67
Apr-16	-	1,881,760.58	-	-	-	-	-	-	1,881,760.58	-	-	1,881,760.58
May-16	-	1,881,760.58	-	-	-	-	-	-	1,881,760.58	-	-	1,881,760.58
Jun-16	-	1,881,760.58	-	-	-	-	-	-	1,881,760.58	-	-	1,881,760.58
	3,888,703.04	22,581,127.00	29,229.12	559,937.96	19,658.65	-	-	91,774.40	27,170,430.17	20,897,850.51	(346,730.17)	6,272,579.66

Total Net Income including contribution to OPEB
Use of other funds (OPEB Contribution)
WSA receivable
Adjusted Net Income

Notes:
1. The annual transfers of \$22,554,784 from the Schools and County are divided by 12 and included in each monthly employer contributions amount.

Health Insurance Fund
Fiscal Year 2016 Cash Flow

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-15	1	9,321,815.44	428,151.30	11,277,392.50	3,247.68	-	-	-	-	-	11,708,791.48
Aug-15	3	18,571,909.14	416,401.71	65,005.74	3,247.68	3,766.62	1,742.20	-	-	-	425,158.21
Sep-15	4	16,957,808.02	432,453.20	49,647.46	3,247.68	66,090.51	1,834.49	-	-	-	503,625.88
Oct-15		15,089,025.51	429,057.69	-	3,247.68	153,290.52	-	-	-	42,534.22	628,130.11
Nov-15		13,814,361.95	428,464.81	11,303,734.50	3,247.68	103,348.49	3,198.53	-	-	-	11,841,994.01
Dec-15		23,233,050.50	449,780.96	-	3,247.68	57,414.60	2,553.82	-	-	-	512,997.06
Jan-16		21,190,796.73	417,396.73	-	3,247.68	116,012.35	2,741.46	-	-	-	539,398.22
Feb-16		19,331,493.36	437,465.93	-	3,247.68	3,270.54	3,270.54	-	49,240.18	-	493,224.33
Mar-16		17,393,807.38	449,530.71	-	3,247.68	60,014.87	4,317.61	-	-	-	517,110.87
Apr-16		15,753,999.47	-	-	-	-	-	-	-	-	-
May-16		15,753,999.47	-	-	-	-	-	-	-	-	-
Jun-16		15,753,999.47	-	-	-	-	-	-	-	-	-
		9,321,815.44	3,888,703.04	22,581,127.00	29,229.12	559,937.96	19,658.65	-	-	91,774.40	27,170,430.17

Month/ Year	Anthem Expenditures	WSA Anthem Exp (2)	Dental Expenditures	WSA Dental Exp (5)	OPTUMRX Expenditures	WSA OPTUMRX Exp	Mgmt Consulting Svcs	Other Expenditures	Transfers	Total Expenditures	Ending Cash Balance
Jul-15	1,717,533.78	75,335.37	261,750.79	5,559.16	146,923.66	4,442.49	-	292,103.70	-	2,503,648.95	18,571,909.14
Aug-15	1,281,281.53	111,431.72	131,401.54	2,708.66	383,243.35	12,538.53	-	181,659.74	-	2,104,265.07	16,957,808.02
Sep-15	1,672,878.73	89,596.43	128,308.62	2,966.88	374,639.09	6,152.58	-	147,523.52	-	2,422,055.85	15,089,025.51
Oct-15	1,264,268.39	41,055.68	136,244.01	3,001.96	383,108.68	5,053.54	-	70,061.41	-	1,902,793.67	13,814,361.95
Nov-15	1,574,942.28	99,536.52	132,710.86	2,908.50	377,115.03	13,330.06	21,600.00	201,162.21	-	2,423,305.46	23,233,050.50
Dec-15	1,812,668.32	47,128.70	132,875.52	2,721.58	391,483.26	6,809.28	4,500.00	157,064.17	-	2,555,250.83	21,190,796.73
Jan-16	1,719,910.37	35,579.34	132,502.82	2,987.90	339,528.28	10,198.41	-	157,994.47	-	2,398,701.59	19,331,493.36
Feb-16	1,815,224.12	35,777.73	135,945.18	2,901.47	312,263.23	6,094.96	8,700.00	114,003.62	-	2,430,910.31	17,393,807.38
Mar-16	1,490,439.49	34,676.87	133,922.66	2,682.39	391,776.85	9,106.65	8,700.00	85,613.87	-	2,156,918.78	15,753,999.47
Apr-16	-	-	-	-	-	-	-	-	-	-	15,753,999.47
May-16	-	-	-	-	-	-	-	-	-	-	15,753,999.47
Jun-16	-	-	-	-	-	-	-	-	-	-	15,753,999.47
	14,349,147.01	570,118.36	1,325,662.00	28,428.50	3,100,081.43	73,726.50	43,500.00	1,407,186.71	-	20,897,850.51	15,753,999.47

Notes:

- July employer contributions amount of \$11,277,392 represents half of the total budgeted annual transfer. July adjustments include clearing of (\$180,122.18) premium payable for June 30 OPTUMRX, \$40,548.12 receivable for OptumRx rebates, \$124,133.94 prepaid for July Dental, (\$128,340.06) premium payable for June 30 monthly bill, (\$3,000) payable for Nyhart, (\$163.32) payable for final Delta bill, \$98,066.92 receivable for WSA, and \$93,827.75 receivable for stop loss credit.
- Due to timing of billing and claims reporting WSA revenue and expenditures do not match each month.
- August adjustments include clearing of \$2,526.18 receivable for Delta Dental refund, \$55,804.65 receivable for WSA, and \$6,574.91 receivable for stop loss credit.
- September adjustments include clearing of \$49,647.46 receivable for Stop Loss Credit.

25% Reserve Requirement is Estimated to be

\$5,302,955

Fauquier County General Fund Revenue FY 2015 and 2016 Budget versus Actual as of April 25, 2016 with FY 2017 Adopted Budget

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED	ADOPTED
	FY14	FY15	FY15	FY15	FY16	FY16	FY16	FY16	FY17
GENERAL PROPERTY TAXES									
1 Real Estate Tax	\$ 89,715,558	\$ 91,281,279	\$ 91,281,279	\$ 92,713,635	\$ 92,972,886	\$ 92,972,886	\$ 47,381,053	\$ 93,551,796	\$ 96,602,596
2 Public Service	6,031,072	6,303,082	6,303,082	6,077,396	6,069,681	6,069,681	3,120,140	6,200,681	6,069,681
3 Personal Property Tax	17,054,897	17,583,000	17,583,000	18,304,825	18,650,000	18,650,000	19,211,451	19,519,000	20,202,165
4 Rollback Taxes	116,885	30,000	30,000	139,863	30,000	30,000	122,143	125,000	30,000
5 Bethel Academy	57,487	58,460	58,460	59,290	58,460	58,460	29,279	58,460	58,460
6 Delinq Real Estate Tax	1,112,678	1,300,000	1,300,000	780,286	1,300,000	1,300,000	447,533	1,000,000	1,000,000
7 Delinq Public Service	-	20,000	20,000	26,625	20,000	20,000	7,353	20,000	20,000
8 Delinq Personal Property Tax	122,193	245,000	245,000	319,558	245,000	245,000	247,031	250,000	245,000
9 Penalties - All Property	837,710	800,000	800,000	798,397	800,000	800,000	557,546	800,000	800,000
10 Interest - All	449,199	420,000	420,000	400,166	420,000	420,000	197,284	420,000	420,000
11 SUBTOTAL	\$ 115,497,679	\$ 118,040,821	\$ 118,040,821	\$ 119,620,041	\$ 120,566,027	\$ 120,566,027	\$ 71,320,813	\$ 121,944,937	\$ 125,447,902
OTHER LOCAL TAXES									
12 Sales Tax (Local)	\$ 7,558,981	\$ 7,625,000	\$ 7,625,000	\$ 8,024,703	\$ 8,000,000	\$ 8,000,000	\$ 5,407,060	\$ 8,100,000	\$ 8,240,000
13 Utility Tax (Local)	1,453,343	1,400,000	1,400,000	1,464,908	1,400,000	1,400,000	852,833	1,400,000	1,400,000
14 Utility Consumption Tax	196,710	190,000	190,000	193,297	190,000	190,000	116,603	190,000	190,000
15 BPOL Tax	1,436,850	1,355,000	1,355,000	1,353,040	1,355,000	1,355,000	8,758	1,355,000	1,355,000
16 License Fee	1,826,612	1,790,000	1,790,000	1,870,836	1,790,000	1,790,000	1,793,062	1,800,000	1,825,000
17 Bank Stock Tax	115,785	130,000	130,000	156,150	130,000	130,000	16,558	130,000	150,000
18 Recording Tax & Fees (Deeds)	1,487,129	1,700,000	1,700,000	1,465,177	1,500,000	1,500,000	1,137,604	1,500,000	1,500,000
19 Recording Tax & Fees (Wills)	169,544	40,000	40,000	49,578	42,500	42,500	65,674	67,000	50,000
20 Transient Occupancy Tax	82,311	90,000	90,000	103,001	90,000	90,000	56,141	90,000	90,000
21 SUBTOTAL	\$ 14,327,265	\$ 14,320,000	\$ 14,320,000	\$ 14,680,690	\$ 14,497,500	\$ 14,497,500	\$ 9,454,293	\$ 14,632,000	\$ 14,800,000
PERMITS, FEES, AND LICENSES									
22 Dog Tags	\$ 35,351	\$ 40,000	\$ 40,000	\$ 38,782	\$ 35,000	\$ 35,000	\$ 28,626	\$ 35,000	\$ 35,000
23 Land Use Fees	10,573	11,250	11,250	9,657	11,250	11,250	7,934	11,250	11,135
24 Transfer Fees	2,121	2,500	2,500	2,005	2,500	2,500	1,600	2,500	2,600
25 Concealed Weapon Permits	11,054	10,000	10,000	9,463	10,000	10,000	10,859	11,000	10,000
26 Va Police Background Check	28,680	20,000	20,000	24,552	20,000	20,000	28,176	29,000	20,000
27 State Primary Fees	1	-	-	5,207	10,500	10,500	-	10,500	10,500
28 Animal/Pet Shop Dealer Permit	-	-	-	70	-	-	-	-	-
29 Community Development Fees	1,330,545	1,184,445	1,186,445	1,442,330	1,421,429	1,421,429	1,015,918	1,421,429	1,421,000
30 SUBTOTAL	\$ 1,418,325	\$ 1,268,195	\$ 1,270,195	\$ 1,532,066	\$ 1,510,679	\$ 1,510,679	\$ 1,093,113	\$ 1,520,679	\$ 1,510,235

Fauquier County General Fund Revenue

FY 2015 and 2016 Budget versus Actual as of April 25, 2016 with FY 2017 Adopted Budget

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
FINES AND FORFEITURES									
31 Local Fines	\$ 467,737	\$ 450,000	\$ 450,000	\$ 443,386	\$ 450,000	\$ 450,000	\$ 284,701	\$ 450,000	\$ 450,000
32 Court Judgment Proceeds	1,642	800	800	988	800	800	303	800	-
33 Zoning Violation Fines	2,000	1,050	1,050	404	500	500	-	500	500
34 Clean-Up Costs/Landowner Properties	22,488	-	-	664	-	-	1,025	1,025	-
35 Interest on Local Fines	7,678	6,000	6,000	19,990	6,000	6,000	6,112	6,250	7,000
36 SUBTOTAL	\$ 499,745	\$ 457,850	\$ 457,850	\$ 465,432	\$ 457,300	\$ 457,300	\$ 292,141	\$ 458,575	\$ 457,500
USE OF MONEY AND PROPERTY									
37 Interest Income - General Fund	\$ 75,324	\$ 125,000	\$ 125,000	\$ 64,456	\$ 125,000	\$ 125,000	\$ 99,605	\$ 100,000	\$ 75,000
38 Gain (Loss) on Investments	27,850	-	-	5,290	-	-	-	-	-
39 Sales of Equipment/Vehicles	-	-	-	-	-	-	-	400	-
40 Rental of County Property	42,941	43,760	43,760	45,510	43,760	43,760	35,923	43,760	102,932
41 Rental of Health Department	25,700	25,700	25,700	25,700	25,700	25,700	19,275	25,700	25,700
42 Rental of Armory	20,500	16,000	16,000	3,900	16,000	16,000	-	16,000	5,000
43 Rental Hospital Hill Property	134,346	135,689	135,689	127,919	135,689	135,689	104,700	135,689	125,640
44 SUBTOTAL	\$ 326,661	\$ 346,149	\$ 346,149	\$ 272,775	\$ 346,149	\$ 346,149	\$ 259,503	\$ 321,549	\$ 334,272
CHARGES FOR SERVICES									
45 Excess Fees (Clerk of C. Court)	\$ 65,632	\$ 110,000	\$ 110,000	\$ 72,315	\$ 80,000	\$ 80,000	\$ 64,891	\$ 80,000	\$ 80,000
46 Remote Access Clerk Fee	9,402	20,000	20,000	3,242	10,000	10,000	-	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	11,614	11,500	11,500	9,411	11,750	11,750	7,387	11,750	11,000
49 Local Cost	26,403	40,000	40,000	27,848	40,000	40,000	30,132	40,000	30,000
50 Detention Fee	3,966	4,500	4,500	2,562	4,500	4,500	1,786	4,500	3,500
51 Inmate Processing Fee	11,126	10,000	10,000	10,577	10,000	10,000	7,090	10,000	11,000
52 Commonwealth's Attorney Fee	6,441	6,000	6,000	6,674	6,000	6,000	4,452	6,000	7,000
53 County Attorney Fees	49,868	8,000	31,824	31,886	8,000	8,000	68,717	70,000	15,000
54 Correction & Detention Charge	59,859	53,000	53,000	55,105	53,000	53,000	46,003	53,000	55,000
55 Street Signs	2,448	900	900	2,731	995	995	1,463	1,500	2,000
56 Police Reports/Fingerprinting Fee	6,240	9,000	9,000	7,171	9,000	9,000	7,040	9,000	8,000
57 Fire Marshal Fees	-	66,800	66,800	-	66,800	109,275	-	-	-
58 Inmate DNA	947	500	500	1,634	900	900	721	900	900
59 Courtroom Security	165,059	165,000	165,000	142,371	165,000	165,000	112,742	165,000	165,000
60 Parks & Recreation	471,581	488,680	488,680	523,261	488,680	488,680	354,540	488,680	490,480
61 Library Fees	76,004	78,000	78,000	74,973	77,000	77,000	61,429	77,000	75,500
62 Sales of GIS Maps	11,100	8,000	8,000	11,638	8,000	8,000	6,450	8,000	10,000
63 Sale of Computer Lists & Files	-	-	-	-	-	-	5	5	-
64 SUBTOTAL	\$ 981,432	\$ 1,083,622	\$ 1,107,446	\$ 987,141	\$ 1,085,842	\$ 1,085,842	\$ 778,590	\$ 1,039,077	\$ 978,122

Fauquier County General Fund Revenue

FY 2015 and 2016 Budget versus Actual as of April 25, 2016 with FY 2017 Adopted Budget

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED	ADOPTED
	FY14	FY15	FY15	FY15	FY16	FY16	FY16	FY16	FY17
MISCELLANEOUS									
65 Parks & Recreation Donations	\$ 884	\$ -	\$ -	\$ 613	\$ -	\$ -	\$ 427	\$ 500	\$ -
66 Economic Development Program Donations	12,800	-	15,000	15,000	-	14,060	15,045	15,045	-
67 Farm Tour Donations	1,500	1,500	1,500	1,000	1,500	1,500	500	1,500	1,000
68 Other Program Donations/NAEH Grant	-	-	31,717	14,999	-	-	-	-	-
69 Admin Fees - Debt Set-Off	67,922	70,000	70,000	60,881	70,000	70,000	30,886	70,000	65,000
70 Lien Fees - Treasurer	45,606	41,100	41,100	41,417	41,100	41,100	34,677	41,100	45,000
71 Lien Fees - County Attorney	4,735	2,000	2,000	5,799	2,000	2,000	2,604	3,000	3,500
72 Commonwealth's Attorney Collection Fees	153,561	117,000	117,000	150,860	117,000	117,000	121,646	125,000	165,000
73 Circuit Court Collection Fees	961	1,000	1,000	1,219	1,000	1,000	788	1,000	1,000
74 General District Court Collection Fees	3,475	3,500	3,500	3,263	3,500	3,500	2,535	3,500	3,500
75 J&DR Court Collection Fees	287	250	250	169	250	250	156	250	250
76 HR Background Check	22,957	40,000	40,000	24,077	25,000	25,000	14,942	25,000	25,000
77 Wellness Dollars	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000
78 HR Misc. Revenues	33,290	15,681	15,681	32,423	15,681	15,681	22,019	25,000	15,681
79 Town Election Reimb/Registrar	4,203	-	-	8,298	13,000	13,000	-	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	25,745	-	32,342	34,118	-	3,584	16,040	17,000	-
82 Miscellaneous	80,677	60,000	82,360	83,558	80,145	81,895	75,871	81,895	86,836
83 SUBTOTAL	\$ 488,603	\$ 382,031	\$ 483,450	\$ 482,694	\$ 400,176	\$ 419,570	\$ 363,136	\$ 452,790	\$ 441,767
RECOVERED COSTS									
84 Canteen Medical Reimbursements	\$ 4,989	\$ 6,500	\$ 6,500	\$ 6,862	\$ 6,500	\$ 6,500	\$ 4,287	\$ 6,500	\$ 6,500
85 Process & Service Fees	2,395	-	-	1,903	-	-	847	1,500	-
86 Home Incarceration Fees	22,518	22,000	22,000	26,172	22,000	22,000	22,374	25,000	22,000
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	60,408	65,000	65,000	66,204	65,000	65,000	50,808	65,000	65,000
89 CSA Refund	164,911	10,000	10,000	80,864	10,000	10,000	21,698	25,000	10,000
90 Warrenton Comm Ctr Recovered Costs	21,639	19,000	19,000	17,810	19,000	19,000	12,224	19,000	19,000
91 Radio Reimb - Culpeper/Rappahannock	28,280	25,862	25,862	27,228	25,862	25,862	27,950	27,950	27,362
92 Miscellaneous	6,486	2,000	22,454	103,206	2,000	35,314	9,306	27,000	2,000
93 SUBTOTAL	\$ 322,126	\$ 160,862	\$ 181,316	\$ 340,749	\$ 160,862	\$ 194,176	\$ 159,994	\$ 207,450	\$ 162,362
94 TOTAL LOCAL REVENUE	\$ 133,861,836	\$ 136,059,530	\$ 136,207,227	\$ 138,381,588	\$ 139,024,535	\$ 139,077,243	\$ 83,721,583	\$ 140,577,057	\$ 144,132,160

Fauquier County General Fund Revenue
FY 2015 and 2016 Budget versus Actual as of April 25, 2016 with FY 2017 Adopted Budget

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
STATE REVENUE									
NON-CATEGORICAL AID									
95 Rolling Stock Tax	\$ 92,547	\$ 93,000	\$ 93,000	\$ 87,168	\$ 93,000	\$ 93,000	\$ 88,562	\$ 93,000	\$ 88,500
96 Mobile Home Titling Tax	27,198	20,000	20,000	33,863	20,000	20,000	14,613	20,000	25,000
97 Rental Car Tax	12,343	10,000	10,000	6,763	10,000	10,000	7,873	10,000	10,000
98 Commonwealth PPTRA	13,657,536	13,657,510	13,657,510	13,657,599	13,657,510	13,657,510	12,974,705	13,657,510	13,657,510
99 Communications Tax	2,912,157	3,000,000	3,000,000	2,886,711	2,900,000	2,900,000	1,871,749	2,800,000	2,800,000
100 VA Racing Pari-mutuel Wagering Tax	510	-	-	810	-	-	284	500	-
101 SUBTOTAL	\$ 16,702,291	\$ 16,780,510	\$ 16,780,510	\$ 16,672,914	\$ 16,680,510	\$ 16,680,510	\$ 14,957,786	\$ 16,581,010	\$ 16,581,010
CATEGORICAL AID									
SHARED EXPENSES									
102 Commonwealth's Attorney	\$ 471,601	\$ 480,604	\$ 480,604	\$ 487,309	\$ 489,502	\$ 489,502	\$ 327,352	\$ 489,502	\$ 495,818
103 Sheriff	3,468,265	3,465,620	3,465,620	3,530,618	3,590,980	3,590,980	2,344,894	3,590,980	3,622,615
104 Commissioner of Revenue	177,479	176,444	176,444	177,931	181,315	181,315	117,228	181,315	186,557
105 Treasurer	143,721	148,699	148,699	147,483	150,344	150,344	99,271	150,344	151,682
106 Registrar	46,533	64,111	64,111	46,007	64,111	64,111	-	64,111	64,111
107 Clerk of Court	466,145	484,991	484,991	468,117	469,924	469,924	301,426	469,924	474,100
108 Adult Confinement - Detention	199,740	225,000	225,000	208,408	225,000	225,000	134,004	225,000	225,000
109 SUBTOTAL	\$ 4,973,484	\$ 5,045,469	\$ 5,045,469	\$ 5,065,873	\$ 5,171,176	\$ 5,171,176	\$ 3,324,175	\$ 5,171,176	\$ 5,219,883
WELFARE									
110 Social Services	\$ 1,263,229	\$ 1,343,256	\$ 1,547,756	\$ 1,296,985	\$ 1,434,131	\$ 1,500,320	\$ 973,180	\$ 1,500,320	\$ 1,510,342
111 Children's Services Act	2,342,040	1,913,225	2,855,872	2,408,764	2,539,475	2,948,730	1,395,001	2,948,730	2,717,730
112 Welfare to Work	17,370	-	-	3,636	-	-	3,305	4,000	-
113 Bright Stars Pre-school Initiative	54,000	54,000	54,000	54,000	54,000	54,000	-	-	-
114 HSG Grant	166,506	-	-	-	-	-	-	-	-
115 VHSP Grant	-	-	307,646	294,676	-	329,953	194,686	329,953	-
116 Domestic Violence Grant	-	-	-	-	-	135,026	87,517	135,026	-
117 SUBTOTAL	\$ 3,843,145	\$ 3,310,481	\$ 4,765,274	\$ 4,058,061	\$ 4,027,606	\$ 4,968,029	\$ 2,653,689	\$ 4,918,029	\$ 4,228,072

**Fauquier County General Fund Revenue
FY 2015 and 2016 Budget versus Actual as of April 25, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL	ADOPTED	AMENDED	ACTUAL	ADOPTED	AMENDED	ACTUAL	PROJECTED	ADOPTED
	FY14	FY15	FY15	FY15	FY16	FY16	FY16	FY16	FY17
OTHER CATEGORICAL AID									
118	\$ 458,622	\$ 450,000	\$ 450,000	\$ 443,345	\$ 450,000	\$ 450,000	\$ 325,514	\$ 450,000	\$ 450,000
119	16,889	30,000	30,000	24,592	30,000	30,000	16,921	30,000	25,000
120	240,602	245,414	245,414	243,636	245,647	245,647	255,331	255,332	243,636
121	264,094	259,282	259,282	261,810	259,799	259,799	-	259,799	261,810
122	111,154	-	15,320	15,320	-	51,211	51,211	51,211	-
123	7,550	15,000	15,000	11,042	15,000	15,000	10,046	15,000	10,000
124	36,836	36,836	36,836	36,836	36,836	36,836	36,836	36,836	36,836
125	113,365	108,272	108,272	116,290	108,272	108,272	98,238	108,272	116,550
126	8,577	8,750	8,750	12,156	24,350	24,350	14,410	24,350	17,751
127	154,808	154,808	154,808	154,668	154,545	154,545	153,496	154,545	153,496
128	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
129	-	-	1,240	-	1,240	-	-	1,240	-
130	3,795	-	-	-	-	-	-	-	-
131	62,194	17,000	43,460	84,238	17,000	32,112	10,564	32,112	17,000
132	\$ 1,483,486	\$ 1,330,362	\$ 1,373,382	\$ 1,408,933	\$ 1,346,449	\$ 1,414,012	\$ 977,567	\$ 1,423,697	\$ 1,337,079
133	\$ -	\$ -	\$ -	\$ (178,837)	\$ -	\$ -	\$ -	\$ -	\$ -
134	\$ 27,002,406	\$ 26,466,822	\$ 27,964,635	\$ 27,026,944	\$ 27,225,741	\$ 28,233,727	\$ 21,913,217	\$ 28,093,912	\$ 27,366,044
FEDERAL REVENUE									
NON-CATEGORICAL AID									
135	\$ -	\$ -	\$ -	\$ 2,409	\$ -	\$ -	\$ 205	\$ 205	\$ -
136	-	-	-	-	-	-	-	-	-
CATEGORICAL AID									
137	\$ 2,346,206	\$ 1,873,649	\$ 2,318,839	\$ 2,585,853	\$ 1,952,585	\$ 2,208,412	\$ 1,903,391	\$ 2,208,412	\$ 2,316,580
138	224,669	149,752	458,562	186,946	154,806	174,470	122,685	154,806	17,725
139	1,543	-	50,000	10,944	-	36,388	5,455	36,388	-
140	856,978	-	4,746	4,746	-	-	-	-	-
141	-	-	5,750	-	-	5,750	-	5,750	-
142	42,590	-	-	-	-	-	-	-	-
143	\$ 3,471,986	\$ 2,023,401	\$ 2,837,897	\$ 2,788,489	\$ 2,107,391	\$ 2,425,020	\$ 2,031,531	\$ 2,405,356	\$ 2,334,305
144	\$ 3,471,986	\$ 2,023,401	\$ 2,837,897	\$ 2,790,898	\$ 2,107,391	\$ 2,425,020	\$ 2,031,736	\$ 2,405,356	\$ 2,334,305
145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Fauquier County General Fund Revenue
FY 2015 and 2016 Budget versus Actual as of April 25, 2016 with FY 2017 Adopted Budget**

DESCRIPTION	ACTUAL FY14	ADOPTED FY15	AMENDED FY15	ACTUAL FY15	ADOPTED FY16	AMENDED FY16	ACTUAL FY16	PROJECTED FY16	ADOPTED FY17
INTERGOVERNMENTAL									
146 Conservation Easement Service District	-	-	-	-	-	-	-	-	-
147 Stormwater Management Fund	-	362,571	362,571	362,571	362,571	362,571	-	362,571	338,971
148 Parks and Rec Trust Fund	-	-	-	-	-	-	-	-	-
149 Volunteer Fire and Rescue Fund	166,619	173,617	173,617	201,713	175,038	186,427	186,427	186,427	811,012
150 Proffers Fund	-	-	-	-	-	-	-	-	-
151 Ambulance Revenue Fund	1,110,409	1,143,136	1,143,136	1,139,773	1,119,208	1,119,208	-	1,119,208	934,779
152 Affordable Housing Fund	-	-	-	394,345	-	201,632	201,632	201,632	-
153 County Asset Replacement	-	-	-	-	-	125,759	125,759	125,759	-
154 School Operating Fund (CSA)	-	-	-	-	-	248,445	-	248,445	300,000
155 Capital Improvement Fund	729,934	-	-	-	-	246,083	246,083	246,083	-
159 SUBTOTAL	\$ 2,006,962	\$ 1,679,324	\$ 1,679,324	\$ 2,098,402	\$ 1,656,817	\$ 2,490,125	\$ 759,901	\$ 2,490,125	\$ 2,384,762
160 SUBTOTAL GENERAL FUND	\$ 166,343,190	\$ 166,229,077	\$ 168,689,083	\$ 170,297,832	\$ 170,014,484	\$ 172,226,115	\$ 108,426,437	\$ 173,566,450	\$ 176,217,271
161 PRIOR YEARS FUND BALANCE	-	1,340,438	6,834,428	-	1,300,000	5,612,913	-	5,612,913	1,327,321
162 TOTAL GENERAL FUND	\$ 166,343,190	\$ 167,569,515	\$ 175,523,511	\$ 170,297,832	\$ 171,314,484	\$ 177,839,028	\$ 108,426,437	\$ 179,179,363	\$ 177,544,592

Finance Committee Budget Action Report
April 25, 2016

Budget Actions Summary – FY 2016		
<u>Transfers</u>	Contingency Reserve	\$30,000

Finance Committee Budget Action Report April 25, 2016

Requesting Department	Description	Amount	Category		Action/Explanation
			From	To	
Consent Agenda					
FY 2016					
County Administration	Behavioral/Mental Health Facility Renovations Contribution	\$30,000	Contingency Reserve	Rappahannock Rapidan Community Services Board (RRCSB)	Transfers \$30,000 from the Contingency Reserve to the RRCSB to serve as matching funds towards the RRCSB's grant application to the Path Foundation for design funding for rehabilitation of the current facilities on Hospital Drive. Path Foundation requires matching funds be secured prior to organization's applying for funding.

FY 2016 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	Social Services	Supplemental salary funding from VDSS for medicaid application processing	8/3/2015	3,500	Y	Local match from existing department budget
2	Social Services	Supplemental salary funding from VDSS for benefits program	8/3/2015	18,138	Y	Local match from existing department budget
3	Airport Fund	DOAV Weed Control Vegetation Management Grant	8/3/2015	3,704	Y	Local match from existing department budget
4	Airport Fund	DOAV Promotional Grant	8/3/2015	1,975	Y	Local match from existing department budget
5	VFRA	Insurance Recovery for portable radios	8/20/2015	8,318	N	
6	Sheriff's Office	Insurance Recovery for vehicle repairs	8/31/2015	1,577	N	
7	Sheriff's Office	Insurance Recovery for vehicle repairs	8/31/2015	200	N	
8	Airport Fund	DOAV Maintenance Grant Funding for REIL repair on RW33	8/31/2015	1,266	Y	Local match from existing department budget
9	Sheriff's Office	Insurance Recovery for vehicle repairs	9/21/2015	32	N	
10	Sheriff's Office	Insurance Recovery for vehicle repairs	9/21/2015	610	N	
11	Sheriff's Office	Insurance Recovery for vehicle repairs	9/21/2015	125	N	
12	Social Services	Additional State Funding for Medicaid Renewal Applications	10/19/2015	7,500	Y	Local match from existing department budget
13	Airport Fund	Funding for Fuel Farm Grant	11/5/2015	7,714	Y	Local match from existing department budget
14	Sheriff's Office	Insurance Recovery for vehicle repairs	11/23/2015	852	N	
15	Economic Develop	Economic Development VEDP Bus Tour and Gold Cup Sponsorship	12/6/2015	13,200	N	
16	General Services	Insurance Recovery for total loss of General Services vehicle	12/6/2015	3,900	N	
17	Sheriff's Office	Insurance Recovery for total loss of Sheriff's Dept vehicle	12/6/2015	2,250	N	
18	General Services	Additional Funding Obtained from Sale of Out-dated Electronic Devices	1/11/2016	1,750	N	
19	Environmental Svcs	Insurance Recovery for Waste CAT - Landfill	1/11/2016	848	N	
20	Environmental Svcs	Insurance Recovery for Environmental Services Fence Repair - Remington	1/11/2016	188	N	
21	Sheriff's Office	Insurance Recovery for total loss of Sheriff's Dept vehicle, SD-116	1/11/2016	1,925	N	
22	Sheriff's Office	Insurance Recovery for Sheriff's Dept vehicle	2/1/2016	8,191	N	
23	Environmental Svcs	FY 16 Litter Prevention & Recycling Grant - Additional Funding Received	2/10/2016	771	N	
24	DFREM	Appropriation of Overtime for the Upperville Horse Show	3/7/2016	8,314	N	
25	VFRA	Insurance Recovery for stretcher	3/21/2016	741	N	
26	Sheriff's Office	FY 16 Byrne Justice Assistance Grant (JAG) Program	3/21/2016	1,132	Y	Local match from existing department budget
27						
28						
29						
30						
31						

New review item(s) highlighted above

FY 2016 Undedicated Contingency Reserve

4-100-091400-9999

Fiscal Year 2016 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	Bluement Concert Series Supplemental Funding	6/23/2015	6/23/2015	7/8/2015	3,828	246,172
2	Conversion of (2) DFREM Training Positions to 48 hours	6/23/2015	6/23/2015	7/8/2015	22,153	224,019
3	Establishment of a PTP AV/Media Tech to serve BOS/School Board	N/A	N/A	10/8/2015	16,139	207,880
4	Fauquier Historical Society Supplemental One-Time Funding	11/24/2015	11/24/2015	12/10/2015	5,000	202,880
5	Sheriff's Office Vehicle Outfitting	N/A	N/A	2/10/2016	6,546	196,334
6	Southeastern Alternative Parking Lot Expansion (50% Split with Schools)	N/A	N/A	2/10/2016	11,250	185,084
7	CSB Contribution Towards Behavioral Health Facility Renovations	4/25/2016			30,000	155,084

Proposed Contingency Reserve Balance if all requested items are approved:	\$ 155,084
--	-------------------