



Finance Department
Cheryl B. Shiffler
Director

540/665-5610
Fax: 540/667-0370
E-mail: cshiffle@fcva.us

TO: Board of Supervisors
FROM: Finance Committee
DATE: April 19, 2017
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 19, 2017 at 8:00 a.m. All members were present. Item 3 was approved under consent agenda.

1. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$89,777 to install a playground at Rose Hill Park. Of this amount, \$68,577 are proffer funds and \$21,200 are funds received from the Glass-Glenn Burnie Foundation. See attached memo, p. 3. The committee recommends approval.
2. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$197,000 of proffer funds to design and install parking and a trail at Frederick Heights Park. See attached memo, p. 4. The committee took no action.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$6,654.27. This amount represents prisoner extradition reimbursements. No local funds required. See attached memo, p. 5.
4. The Voter Registrar requests a General Fund supplemental appropriation in the amount of \$49,551.70. This amount represents funds required for the June Democratic and Republican Primaries. Local funds are required. See attached memo, p. 6 – 7. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for March 2017. See attached, p. 8.
2. The Finance Director provides an FY 2016 Fund Balance Report ending April 13, 2017. See attached, p. 9.
3. The Finance Director provides financial statements for the month ending March 31, 2017. See attached, p. 10 – 20.
4. The current Proffer Policy is provided. See attached, p. 21.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Angela Rudolph
Jeffrey Boppe

By 
Cheryl B. Shiffler, Finance Director



MEMO

To: Finance Committee

From: Jason Robertson
Director

Subj: Playground at Rose Hill

Date: April 12, 2017

The Frederick County Parks and Recreation Commission is requesting \$ 68,577 in Parks and Recreation proffer funds and \$ 21,200 be transferred from revenue received to capital expenditure line 7103-8900-00 to install a playground at Rose Hill Park. The \$ 21,200 was received from the Glass-Glenn Burnie Foundation as a contribution for the construction of the restroom and trail segment at Rose Hill.

This item is included in the proposed Fiscal 2018 Parks and Recreation Capital Improvements Program.

It was recommended by the Finance Committee in October 2016 to consider utilizing proffer funds to install the playground.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8294.



MEMO

To: Finance Committee

From: Jason Robertson
Director 

Subj: Trail at Frederick Heights

Date: April 12, 2017

The Frederick County Parks and Recreation Commission is requesting \$ 197,000 in Parks and Recreation proffer funds to design and install parking and a trail at Frederick Heights Park.

Multi-use trails are the most desired recreation amenity to Frederick County households according to the 2012 Parks and Recreation Strategic Plan. The trail at Frederick Heights Park is included in the Fiscal 2018 proposed Parks and Recreation Capital Improvement Plan and would serve residents in the Senseny Road area.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8294.

FREDERICK COUNTY SHERIFF'S OFFICE

FREDERICK COUNTY
MAR 13 2017
FINANCE DEPARTMENT



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds
DATE : March 10, 2017

We are requesting the reimbursements received from the Commonwealth of Virginia, Circuit Courts, received in the Treasurer's Office, for extraditions completed in September and November 2016 and January 2017 be appropriated into budget line 3102-5506-000-001.

These reimbursements were posted to revenue line 3-010-1911-058 as follows:

10/25/16	\$1,422.73 (Potteete-extradition completed 9/16/16)
11/09/16	\$1,416.87 (Wood-extradition completed 9/21/16)
12/20/16	\$2,056.53 (Dyson-extradition completed 11/16/16)
01/20/17	\$1,507.24 (Miller-extradition completed 01/04/17)
02/07/17	\$ 250.90 (Cunningham-extradition completed 01/17/17)

Total request for appropriation: **\$6,654.27**

Thank you.

LWM/asw



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

E-mail: fcvotes@co.frederick.va.us

Rick Miller
540/665-5660
Fax 540/665-8976

MEMORANDUM

To: Frederick County Finance Committee

From: Rick Miller, Voter Registrar, Frederick County

Subject: Supplemental Budget Request for June 13, 2017 Democratic and Republican Primaries

Date: Friday, April 7, 2017

The Voter Registrar requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, April 19, 2017 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the Democratic and Republican Primaries to be held on Tuesday, June 13, 2017.

The amount of the Supplemental Budget Request is \$ 49,551.70. This amount will Cover all expenses related to the Democratic and Republican Primaries to be held on Tuesday, June 13, 2017.

This Supplemental Budget Request is to be done from the 2016 – 2017 Budget year.

June 13, 2017 Democratic and Republican Party Primaries
Offices – Democratic – Governor, Lt. Governor, House of Delegates 33rd District
- Republican – Governor, Lt. Governor

Supplemental Budget Request

Line Item Budget Requests

13010 - Electoral Board and Officials

1003 – 000 - Part Time/Extra Help	\$ 5,400.00
1006 – 002 - Compensation of Election Officials	\$ 28,330.00
3007 – 000 – Advertising	\$ 250.00
3010 – 000 – Other Contractual Services	\$ 12,869.50
5204 – 000 – Postage	\$ 1,050.00
5401 – 000 – Office Supplies	\$ 300.00
5506 – 000 – Travel	\$ 428.00

13020 – Registrar

1005 – 000 – Overtime for Asst. Registrars	\$ 924.20
TOTAL	\$ 49,551.70

MARCH 2017 BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/2/2017	PUBLIC SAFETY COMMUNICATIONS	RADIO SYSTEM UPGRADES	3506	8003	000	000	41,185.66
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(41,185.66)
3/10/2017	RECREATION CENTERS AND PLAYGROUNDS	COST OF COMMUNITY CENTER EQUIPMENT REPAIRS	7104	5404	000	000	(1,118.44)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5407	000	000	1,118.44
3/10/2017	HUMAN RESOURCES	MEMBERSHIP DUES T&D SPECIALIST & RECRUITING SP	1203	3007	000	000	(650.00)
	HUMAN RESOURCES		1203	5801	000	000	650.00
3/10/2017	REFUSE COLLECTION	PURCHASE OF RECYCLING BINS	4203	5407	000	000	(1,000.00)
	REFUSE COLLECTION		4203	5412	000	000	1,000.00
3/10/2017	PUBLIC SAFETY COMMUNICATIONS	RADIO EQUIPMENT	3506	5204	000	000	(4,161.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3004	000	001	4,161.00
3/10/2017	REFUSE COLLECTION	RAIN BARREL SALE	4203	3010	000	000	(1,500.00)
	REFUSE COLLECTION		4203	5413	000	000	1,500.00
3/10/2017	HUMAN RESOURCES	SHRM BOOKS NEEDED FOR COURSE	1203	5411	000	000	(800.00)
	HUMAN RESOURCES		1203	5506	000	000	800.00
3/10/2017	ANIMAL SHELTER	SUPPLEMENT FOR REMAINDER OF FY17	4305	5102	000	000	(2,500.00)
	ANIMAL SHELTER		4305	5407	000	000	2,500.00
	ANIMAL SHELTER		4305	5413	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3004	000	000	2,500.00
3/10/2017	PARKS AND RECREATION ADMINISTRATION	BOOK PURCHASE	7101	5506	000	000	(56.80)
	PARKS AND RECREATION ADMINISTRATION		7101	5411	000	000	56.80
3/10/2017	ELECTORAL BOARD AND OFFICIALS	TO BALANCE POSTAGE LINE ITEM	1301	5204	000	000	(3,000.00)
	REGISTRAR		1302	5204	000	000	3,000.00
3/15/2017	FIRE AND RESCUE	FIRE & RESCUE STUDY	3505	3010	000	000	44,975.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(44,975.00)
3/20/2017	FIRE & RESCUE	TRAINING ENGINE/F&R	3505	8005	000	000	10,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(10,000.00)
3/21/2017	SHERIFF	SHERIFF (7) VEHICLES	3102	8005	000	000	189,856.00
	SHERIFF		3102	5408	000	000	27,939.00
	SHERIFF		3102	3004	000	002	6,650.00
	SHERIFF		3102	5409	000	000	7,360.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(231,805.00)
3/22/2017	REFUSE COLLECTION	PURCHASE REPLACEMENT PARTS FOR COMPACTORS	4203	3004	000	001	(1,500.00)
	REFUSE COLLECTION		4203	5408	000	000	1,500.00
3/22/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSTALL (2) ADDITIONAL CAMERAS PUBLIC SAFETY BUILDING	4304	3004	000	006	(2,056.50)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	8007	000	005	2,056.50
3/22/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR GENERATOR AT PUBLIC SAFETY BUILDING	4304	3004	000	006	(5,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	5,000.00
3/22/2017	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR REMAINDER OF FY17	4305	5404	000	000	(1,500.00)
	ANIMAL SHELTER		4305	5102	000	000	1,500.00
3/22/2017	BOARD OF SUPERVISORS	TO COVER DEFICIT IN OTHER OPERATING	1101	5506	000	000	(500.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	500.00
3/22/2017	SHERIFF	RAPPAHANNOCK REGIONAL CRIMINAL JUSTICE ACADEMY	3102	4003	000	002	(5,000.00)
	SHERIFF		3102	3010	000	000	5,000.00
3/27/2017	SHERIFF	PURCHASE POLICE VEHICLES	3102	5408	000	000	(820.00)
	SHERIFF		3102	8005	000	000	820.00
3/28/2017	COUNTY ATTORNEY	ADDITIONAL COURT FEES FOR RECORDING DOCUMENTS	1202	3002	000	000	(28.71)
	COUNTY ATTORNEY		1202	5413	000	000	28.71
3/28/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	FOR LIGHT REPLACEMENT AT BOWMAN LIBRARY	4304	5400	000	006	(1,200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	007	1,200.00
3/30/2017	PUBLIC SAFETY COMMUNICATIONS	BOTTLED WATER	3506	5101	000	000	(250.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3010	000	000	250.00
3/30/2017	PUBLIC SAFETY COMMUNICATIONS	PART TO REPAIR CONSOLE	3506	5506	000	000	(150.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5407	000	000	150.00
3/30/2017	PUBLIC SAFETY COMMUNICATIONS	PRE-EMPLOYMENT MEDICAL TESTING	3506	5506	000	000	(50.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3002	000	000	50.00
4/3/2017	PUBLIC SAFETY COMMUNICATIONS	MAINTENANCE SERVICE CONTRACT	3506	5204	000	000	(16,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3005	000	000	16,000.00
4/3/2017	BOARD OF SUPERVISORS	TO COVER DEFICIT IN BOARD'S OTHER OPERATING	1101	5506	000	000	(600.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	600.00
4/4/2017	SHERIFF	CAREER DEVELOPMENT	3102	4003	000	002	(12,000.00)
	SHERIFF		3102	1007	000	001	12,000.00
4/4/2017	SHERIFF	TASER ANNUAL CARTRIDGE MAINTENANCE CONTRACT	3102	5401	000	000	(10,580.62)
	SHERIFF		3102	3005	000	000	10,580.62
4/4/2017	SHERIFF	TO COVER COST OF HAVING "Robot" REPAIRED	3102	5506	000	000	(3,500.00)
	SHERIFF		3102	3004	000	001	3,500.00
4/5/2017	REASSESSMENT/BOARD OF ASSESSORS	COPIER/FAX/SCAN MACHINE	1210	3006	000	000	(4,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	8007	000	000	4,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3005	000	000	(1,200.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	8007	000	000	1,200.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3007	000	000	(1,270.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	8007	000	000	1,270.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	(2,600.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	8007	000	000	2,600.00
4/7/2017	REASSESSMENT/BOARD OF ASSESSORS	VEHICLE REPAIR - FORD	1210	4003	000	002	(1,200.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3004	000	002	1,200.00

County of Frederick, VA
Report on Unreserved Fund Balance
April 13, 2017

Unreserved Fund Balance, Beginning of Year, July 1, 2016 **44,322,798**

Prior Year Funding & Carryforward Amounts

C/F Clearbrook Convenience Site	(35,000)
C/F capital contingency	(2,366,365)
School encumbrances	(903,813)
C/F Fire Company Capital	(218,002)
Adjust PEG grant reserves	3,523
C/F Rose Hill project	(13,163)
C/F Sherando Park master plan	(4,112)
C/F Data center refresh lease	(108,032)
C/F Abbott grant	(514)
C/F 3rd floor carpet	(31,203)
C/F School operating	(670,619)
C/F Forfeited assets	(97,298)
Accrue FY16 auto rental tax	9,526
	(4,435,072)

Other Funding / Adjustments

Victim Witness	7,241
COR refund - General Motors	(6,308)
COR refund - Walmart	(3,812)
COR refund - Andres Godinez Jr.	(2,978)
COR refund - Interstate Rescue	(9,267)
COR refund - Toyota Lease	(3,477)
Airport Capital budget	(157,333)
COR refund - Plaza Pet Clinic	(3,910)
COR refund - Lake Holiday County Club	(3,605)
COR refund - Leda Enterprises	(7,379)
COR refund - Virginia 10 RSA	(13,203)
COR refund - Food Lion	(19,326)
COR refund - Ryder Truck Rental	(3,185)
F&R LEMP grant	16,297
Return unspent FY16 VJCCA funds	(29,264)
COR refund - Aqua Virginia	(3,029)
COR refund - Brian Omps Towing	(4,235)
COR refund - Capital Meats	(8,274)
COR refund - Rutherford LLC	(2,674)
COR refund - Valley Proteins	(36,739)
COR refund - R. Hawkins	(3,672)
COR refund - Enterprise FM Trust	(3,239)
EDA Incentive - American Woodmark	(350,000)
EDA Incentive - Carmeuse	(100,000)
EDA Incentive - HP Hood	(100,000)
EDA Incentive - prior years corrections	75,000
Animal Shelter - prior years corrections	40,269
EDA Incentive - Shawnee Canning	(7,500)
COR refund - Chaos Fab Shop	(3,144)
COR refund - Penske Trucking	(3,683)
	(750,430)

Fund Balance, April 13, 2017 **39,137,296**

County of Frederick
 General Fund
 March 31, 2017

ASSETS	FY17 <u>3/31/17</u>	FY16 <u>3/31/16</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	48,131,128.46	45,804,104.51	2,327,023.95 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	2,590,265.15	2,804,377.26	(214,112.11)
Streetlights	951.36	1,063.86	(112.50)
Miscellaneous Charges	7,230.32	26,068.54	(18,838.22)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,382.07	2,698.81	1,683.26
GL controls (est.rev / est. exp)	<u>(9,615,142.45)</u>	<u>(20,232,132.18)</u>	<u>10,616,989.73</u> (1) Attached
TOTAL ASSETS	<u>41,855,309.14</u>	<u>29,142,675.03</u>	<u>12,712,634.11</u>
LIABILITIES			
Performance Bonds Payable	1,068,591.93	2,743,663.37	(1,675,071.44)
Taxes Collected in Advance	234,557.93	201,141.07	33,416.86 *B
Deferred Revenue	<u>2,599,664.92</u>	<u>2,831,808.66</u>	<u>(232,143.74)</u> *C
TOTAL LIABILITIES	3,902,814.78	5,776,613.10	(1,873,798.32)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	469,763.63	1,055,134.45	(585,370.82) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	205,675.38	137,071.75	68,603.63
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	312,512.63	269,039.57	43,473.06
Historical Markers	17,403.11	17,339.18	63.93
Animal Shelter	295,261.27	335,530.02	(40,268.75)
Proffers	3,288,883.96	1,850,419.80	1,438,464.16 (3) Attached
Parks Reserve	9,810.01	6,932.25	2,877.76
E-Summons Funds	8,268.75	38,816.25	(30,547.50)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>32,074,856.09</u>	<u>18,385,719.13</u>	<u>13,689,136.96</u> (4) Attached
TOTAL EQUITY	<u>37,952,494.36</u>	<u>23,366,061.93</u>	<u>14,586,432.43</u>
TOTAL LIAB. & EQUITY	<u>41,855,309.14</u>	<u>29,142,675.03</u>	<u>12,712,634.11</u>

NOTES:

*A Cash increase includes an increase in revenue, expenditures, and fund balance, and a decrease in transfers (refer to the comparative statement of revenues, expenditures, transfers and change in fund balance).

*B Prepayment of taxes.

*C Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration.

BALANCE SHEET

(1) GL Controls	FY17	FY16	Inc/(Decrease)
Est.Revenue	160,369,580	147,695,246	12,674,334
Appropriations	(71,865,607)	(75,521,302)	3,655,695
Est.Tr.to Other fds	(98,588,879)	(93,461,211)	(5,127,668)
Encumbrances	469,764	1,055,134	(585,371)
	(9,615,142)	(20,232,132)	10,616,990

(2) General Fund Purchase Orders 3/31/17

DEPARTMENT	Amount	
HR	4,061.72	Furniture
County Office Buildings	2,194.92	Tracer System HVAC Controls
	4,947.50	Parking Lot Repair County Administration Building
	8,015.00	Condensing Unit for Old Courthouse
Fire and Rescue	50,044.08	Uniforms
	3,294.64	Bailout Equipment
	5,040.00	Workforce Management Software Support
	4,161.00	Radio Equipment Repair
	7,128.00	Replacement Helmets(27)
IT	7,630.90	SQL Licensing Needed for Application Development
Parks	4,912.12	Program & Staff Shirts
	13,494.00	Sherando Water Line Replacement
	13,200.00	Athletic Field Lining Paint
	11,979.99	Newrider Riding Line Machine
	6,862.00	Replace 60' Pole on Ballfield
	12,500.00	Swimming Pool Chemicals
	19,676.06	Landscaping supplies(Grass Seed, Fertilizer, Etc.)
Sheriff	4,395.26	Body Armor
	97.50	Balance on Riot Suits
	24,915.00	COPsync 911 Software
	3,192.00	(8) Active Shooter Vests
	34,720.00	2016 Ford Fusion & 2016 Dodge Journey
	25,455.90	Ammunition
	190,676.00	(3) 2017 Police Interceptor SUV's & (4) 2016 Police Interceptors Sedan:
Treasurer	4,016.80	Envelopes
Victim Witness	3,153.24	(2) Dell Surface Pro w Microsoft Surface Docks
Total	469,763.63	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 3/31/17	953,404.62	214,838.54	470,228.70	1,650,412.10	3,288,883.96

Designated Other Projects Detail

Administration	256,929.10
Bridges	2,500.00
Historic Preservation	126,000.00 12/11/14 Board Action designated \$50,000 for final debt payment
Library	134,968.00 on the Huntsberry property.
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Sheriff	57,950.00
Solid Waste	12,000.00
Stop Lights	52,445.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
Total	1,650,412.10

Other Proffers 3/31/17

(4) Fund Balance Adjusted	
Ending Balance 3/31/17	39,137,297.18
Revenue 3/17	93,795,219.34
Expenditures 3/17	(51,510,785.40)
Transfers 3/17	(49,346,875.03)
3/17 Ending Fund Balance	32,074,856.09

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2017

REVENUES:	<u>Appropriated</u>	FY17 3/31/2017 <u>Actual</u>	FY16 3/31/2016 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	109,067,433.00	50,167,778.63	45,370,989.66	4,796,788.97 (1)
Other local taxes	34,831,980.00	22,433,100.06	21,212,765.71	1,220,334.35 (2)
Permits & Privilege fees	1,283,923.00	1,739,817.52	1,742,460.56	(2,643.04) (3)
Revenue from use of money and property	162,976.00	270,298.60	177,317.32	92,981.28 (4)
Charges for Services	2,710,296.00	2,230,185.43	1,904,594.16	325,591.27
Miscellaneous	520,614.68	1,037,183.66	269,486.67	767,696.99 *A
Recovered Costs	1,642,912.00	1,290,588.34	1,366,787.61	(76,199.27) (5)
Proffers		1,151,126.19	1,377,380.29	(226,254.10) (5)
Intergovernmental:				
Commonwealth	10,094,379.86	13,442,030.51	13,195,569.63	246,460.88 (6)
Federal	55,065.70	33,110.40	75,950.45	(42,840.05) (7)
Transfers		0.00	0.00	0.00
TOTAL REVENUES	<u>160,369,580.24</u>	<u>93,795,219.34</u>	<u>86,693,302.06</u>	<u>7,101,917.28</u>
EXPENDITURES:				
General Administration	11,118,359.97	8,224,646.30	8,179,687.40	44,958.90
Judicial Administration	2,677,014.22	1,885,652.20	1,667,415.54	218,236.66
Public Safety	35,341,437.05	25,659,734.23	22,646,158.97	3,013,575.26
Public Works	5,262,059.61	3,348,939.48	3,086,936.16	262,003.32
Health and Welfare	8,725,159.00	5,848,980.79	5,525,129.63	323,851.16
Education	78,819.00	59,114.25	42,000.00	17,114.25
Parks, Recreation, Culture	7,134,274.64	4,464,698.29	4,293,382.17	171,316.12
Community Development	2,460,531.94	2,019,019.86	1,524,606.30	494,413.56
TOTAL EXPENDITURES	<u>72,797,655.43</u>	<u>51,510,785.40</u>	<u>46,965,316.17</u>	<u>4,545,469.23 (8)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	97,656,830.89	49,346,875.03	53,668,745.59	(4,321,870.56) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(10,084,906.08)	(7,062,441.09)	(13,940,759.70)	(6,878,318.61)
 Fund Balance per General Ledger		<u>39,137,297.18</u>	<u>32,326,478.83</u>	<u>6,810,818.35</u>
Fund Balance Adjusted to reflect Income Statement 3/31/17		32,074,856.09	18,385,719.13	13,689,136.96

*A the Animal Shelter has received \$600,000 in donations.

(1)General Property Taxes	FY17	FY16	Increase/Decrease
Real Estate Taxes	25,897,698	23,686,258	2,211,440
Public Services Current Taxes	1,194,760	1,347,709	(152,949)
Personal Property	21,881,357	19,395,977	2,485,380
Penalties and Interest	949,003	756,894	192,109
Credit Card Chgs./Delinq.Advertising	(46,699)	(31,128)	(15,571)
Adm.Fees For Liens&Distress	291,660	215,280	76,380
	50,167,779	45,370,990	4,796,789

(2) Other Local Taxes

Local Sales and Use Tax	7,902,142.35	7,520,556.50	381,585.85
Communications Sales Tax	748,753.50	763,381.01	(14,627.51)
Utility Taxes	2,189,267.39	2,087,928.67	101,338.72
Business Licenses	6,033,275.16	5,894,129.73	139,145.43
Auto Rental Tax	79,566.80	81,552.79	(1,985.99)
Motor Vehicle Licenses Fees	609,441.81	524,326.05	85,115.76
Recordation Taxes	1,275,957.26	1,052,372.54	223,584.72
Meals Tax	3,164,434.46	2,955,182.80	209,251.66
Lodging Tax	409,331.63	313,492.11	95,839.52
Street Lights	16,819.70	15,672.70	1,147.00
Star Fort Fees	4,110.00	4,170.81	(60.81)
Total	22,433,100.06	21,212,765.71	1,220,334.35

(3)Permits&Privileges

Dog Licenses	38,204.00	26,097.00	12,107.00
Land Use Application Fees	5,500.00	9,600.00	(4,100.00)
Transfer Fees	2,470.27	2,294.10	176.17
Development Review Fees	291,048.92	430,913.89	(139,864.97)
Building Permits	1,103,080.54	934,679.57	168,400.97
2% State Fees	16,137.39	9,858.46	6,278.93
Electrical Permits	76,046.00	82,963.00	(6,917.00)
Plumbing Permits	20,450.40	18,564.80	1,885.60
Mechanical Permits	67,704.00	103,656.00	(35,952.00)
Sign Permits	4,550.00	3,576.72	973.28
Explosive Storage Permits	1,200.00	1,100.00	100.00
Commercial Burning Permits	300.00	100.00	200.00
Blasting Permits	195.00	375.00	(180.00)
Land Disturbance Permits	112,181.00	116,632.02	(4,451.02)
Residential Pump and Haul Fee	50.00	-	50.00
Septic Haulers Permit	300.00	300.00	-
Sewage Installation License	-	-	-
Transfer Development Rights	400.00	1,750.00	(1,350.00)
Total	1,739,817.52	1,742,460.56	(2,643.04)

(4) Revenue from use of

Money	240,951.17	144,303.41	96,647.76
Property	29,347.43	33,013.91	(3,666.48)
Total	270,298.60	177,317.32	92,981.28

(5) Recovered Costs	FY17	FY16	Increase/Decrease
	3/31/17	3/31/16	
Recovered Costs Treasurer's Office	33,861.00	44,626.00	(10,765.00)
Worker's Comp	902.00	950.00	(48.00)
Purchasing Card Rebate	161,675.29	124,206.59	37,468.70
Recovered Costs-IT/GIS	20,000.00	20,313.98	(313.98)
Fire & Rescue Fee Recovery	291,885.41	547,402.07	(255,516.66)
Recovered Cost Fire Companies	120,674.40	38,672.90	82,001.50
Recovered Costs Sheriff	750.00	-	750.00
Reimbursement Circuit Court	9,157.25	9,741.94	(584.69)
Reimb.Public Works/Planning Clean Up	2,590.00	2,846.25	(256.25)
Clarke County Container Fees	53,573.22	42,236.25	11,336.97
City of Winchester Container Fees	40,146.55	36,605.41	3,541.14
Refuse Disposal Fees	82,523.06	57,990.66	24,532.40
Recycling Revenue	52,665.50	46,763.94	5,901.56
Sheriff Restitution	160.00	-	160.00
Fire & Rescue Merchandise(Resale)	-	1,050.00	(1,050.00)
Container Fees Bowman Library	1,393.10	1,021.16	371.94
Litter-Thon/Keep VA Beautiful Grant	750.00	500.00	250.00
Restitution Victim Witness	4,624.50	6,162.05	(1,537.55)
Reimb.of Expenses Gen.District Court	25,126.07	19,191.21	5,934.86
Reimb.Task Force	47,197.23	51,245.26	(4,048.03)
Reimb. Elections	5,813.09	-	5,813.09
Sign Deposits- Planning	-	50.00	(50.00)
Westminster Canterbury Lieu of Taxes	13,967.40	12,456.00	1,511.40
Grounds Maintenance Frederick Co.Schools	225,039.65	225,070.61	(30.96)
Comcast PEG Grant	62,810.50	53,839.80	8,970.70
Fire School Programs	17,596.00	14,714.25	2,881.75
Clerks Reimbursement to County	7,263.15	8,119.70	(856.55)
Sheriff Reimbursement	8,443.97	1,011.58	7,432.39
Subtotal Recovered Costs	1,290,588.34	1,366,787.61	(76,199.27)
Proffer-Other	-	483,090.46	(483,090.46)*1
Proffer Lynnhaven	54,052.96	23,648.17	30,404.79
Proffer Redbud Run	96,810.00	64,540.00	32,270.00
Proffer Canter Estates	65,407.52	69,495.49	(4,087.97)
Proffer Village at Harvest Ridge	15,390.00	12,312.00	3,078.00
Proffer Southern Hills	58,920.00	24,550.00	34,370.00
Proffer Snowden Bridge	574,888.71	418,588.17	156,300.54
Proffer Meadows Edge Racey Tract	241,728.00	221,584.00	20,144.00
Proffer Cedar Meadows	43,929.00	58,572.00	(14,643.00)
Proffer Westbury Commons	-	1,000.00	(1,000.00)
Subtotal Proffers	1,151,126.19	1,377,380.29	(226,254.10)
Grand Total	2,441,714.53	2,744,167.90	(302,453.37)

*1 Transportation Costs for Blackburn Commerce Ctr.& Clearbrook Business Ctr.

(6) Commonwealth Revenue	3/31/17	3/31/16	
	FY17	FY16	Increase/Decrease
Motor Vehicle Carriers Tax	26,854.52	37,721.45	(10,866.93)
Mobile Home Titling Tax	104,845.41	98,521.12	6,324.29
Recordation Taxes	299,794.03	284,889.59	14,904.44
P/P State Reimbursement	6,526,528.18	6,526,528.26	(0.08)
Shared Expenses Comm.Atty.	360,589.35	342,057.47	18,531.88
Shared Expenses Sheriff	1,607,976.91	1,642,631.91	(34,655.00)
Shared Expenses Comm.of Rev.	143,689.01	144,771.49	(1,082.48)
Shared Expenses Treasurer	109,280.91	109,928.39	(647.48)
Shared Expenses Clerk	319,226.19	289,058.67	30,167.52
Public Assistance Grants	3,256,117.86	3,073,566.58	182,551.28
Litter Control Grants	15,152.00	15,687.00	(535.00)
Emergency Services Fire Program	219,662.00	214,535.00	5,127.00
DMV Grant Funding	24,202.77	19,107.39	5,095.38
State Grant Emergency Services	-	30,754.29	(30,754.29)
Sheriff State Grants	17,381.86	20,000.00	(2,618.14)
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	201,314.79	142,067.83	59,246.96
Spay/Neuter Assistance - State	2,235.75	2,318.10	(82.35)
Wireless 911 Grant	46,591.60	45,599.36	992.24
State Forfeited Asset Funds	13,177.82	31,607.23	(18,429.41)
Victim Witness	50,850.75	25,807.50	25,043.25
F&R OEMS Reimbursement	289.80	2,142.00	(1,852.20)
Total	13,442,030.51	13,195,569.63	246,460.88

*1

*1 Increase for special needs.

County of Frederick

General Fund

March 31, 2017

(7) Federal Revenue	FY17	FY16	Increase/Decrease
Federal Forfeited Assets	-	11,538.45	(11,538.45)
Housing Illegal Aliens-Federal	9,803.00	12,581.00	(2,778.00)
Federal Funds Sheriff	16,832.40	38,983.00	(22,150.60)
Emergency Services Grant	6,475.00	12,848.00	(6,373.00)
Total	33,110.40	75,950.45	(42,840.05)

(8) Expenditures

Expenditures increased \$4,545,469.23. **Public Safety** increased \$3,013,575.26 and reflects an increase of the local contribution to the Jail of \$1,472,438.50 as a result of the timing of the transfer.

Additionally, the year to date salaries and fringe benefits for the Sheriff and Fire and Rescue increased \$1,333,553.05 impacted by staff turnover, position reclassifications, and the addition of seven deputy and sixteen firefighter positions. **Community Development** reflects the \$494,413.56 increase in transfers to the Economic Development Authority for EDA incentives. The Transfers decreased \$4,321,870.56. See chart below:

(9) Transfers Decreased \$4,321,870.56

Transfer to School Operating	39,093,518.88	36,743,038.31	2,350,480.57	*1
Transfer to Debt Service Schools	7,986,237.50	7,313,075.50	673,162.00	*2
Transfer to School Construction	0.00	3,200,000.00	(3,200,000.00)	
Transfer to Debt Service County	2,193,694.94	1,961,127.11	232,567.83	*3
Transfer to School Operating Capital	0.00	4,314,746.72	(4,314,746.72)	
Transfer to Development Fund Project	50,000.00	4,390.00	45,610.00	
Operational Transfers	23,423.71	132,367.95	(108,944.24)	*4
Total	49,346,875.03	53,668,745.59	(4,321,870.56)	

*1 Increase in FY17 School Operating Fund Transfer

*2 Increase in FY17 School Debt Service Transfer

*3 Payments include the Bowman Library, Roundhill, Millwood Station, Public Safety Building, the Animal Shelter, and The City of Winchester for Courtroom, Roof, and HVAC Projects.

*4 Timing of insurance charge outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2017

ASSETS	FY2017 <u>3/31/17</u>	FY2016 <u>3/31/16</u>	Increase <u>(Decrease)</u>
Cash	9,116,344.73	6,937,386.65	2,178,958.08 *1
GL controls(est.rev/est.exp)	<u>(833,984.25)</u>	<u>(762,978.28)</u>	<u>(71,005.97)</u>
TOTAL ASSETS	<u>8,282,360.48</u>	<u>6,174,408.37</u>	<u>2,107,952.11</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,395,005.00</u>	<u>2,258,904.00</u>	<u>136,101.00</u>
TOTAL LIABILITIES	<u>2,395,005.00</u>	<u>2,258,904.00</u>	<u>136,101.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	47,620.17	15,174.06	32,446.11
	<u>5,839,735.31</u>	<u>3,900,330.31</u>	<u>1,939,405.00 *2</u>
TOTAL EQUITY	<u>5,887,355.48</u>	<u>3,915,504.37</u>	<u>1,971,851.11</u>
TOTAL LIABILITY & EQUITY	<u>8,282,360.48</u>	<u>6,174,408.37</u>	<u>2,107,952.11</u>

NOTES:

*1 Cash increased \$2,178,958.08. Refer to the following page for comparative statement of revenues expenditures and changes in fund balance.

*2 Fund balance increased \$1,939,405.00. The beginning balance was \$3,860,407.45 and includes adjusting entries, budget controls for FY17(\$746,029), the first bond payment for the security system upgrade(\$105,475.42), and the year to date revenue less expenditures of \$2,830,832.28.

Current Unrecorded Accounts Receivable-	<u>FY2017</u>
Prisoner Billing:	25,939.20
Compensation Board Reimbursement 3/17	<u>\$473,046.22</u>
Total	498,985.42

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 3/31/2017

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2017 3/31/17 <u>Actual</u>	FY2016 3/31/16 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	107.44	131.71	(24.27)
Interest		14,740.00	5,938.38	8,801.62
Supervision Fees	38,896.00	21,454.62	28,663.00	(7,208.38)
Drug Testing Fees	1,000.00	250.00	-	250.00
Work Release Fees	414,868.00	230,886.75	243,879.51	(12,992.76)
Federal Bureau Of Prisons	0.00	1,263.28	1,147.52	115.76
Local Contributions	6,988,314.00	6,988,314.00	6,495,106.00	493,208.00
Miscellaneous	6,500.00	22,355.73	5,768.86	16,586.87
Phone Commissions	420,000.00	233,882.04	259,286.46	(25,404.42)
Food & Staff Reimbursement	112,000.00	47,229.28	41,398.71	5,830.57
Elec.Monitoring Part.Fees	85,000.00	58,657.55	74,765.86	(16,108.31)
Share of Jail Cost Commonwealth	1,250,000.00	703,598.61	747,470.60	(43,871.99)
Medical & Health Reimb.	75,000.00	58,631.32	56,420.13	2,211.19
Shared Expenses CFW Jail	5,200,000.00	3,603,401.63	3,603,379.13	22.50
State Grants	276,233.00	136,060.00	144,570.00	(8,510.00)
Local Offender Probation	247,636.00	139,079.00	138,164.00	915.00
Bond Proceeds	0.00	2,197.44	77,024.08	(74,826.64)
Transfer From General Fund	5,299,912.00	5,299,912.00	3,827,473.50	1,472,438.50
TOTAL REVENUES	20,415,359.00	17,562,020.69	15,750,587.45	1,811,433.24
EXPENDITURES:	21,296,963.42	14,731,188.41	14,334,681.68	396,506.73
Excess(Deficiency)of revenues over expenditures		2,830,832.28	1,415,905.77	1,414,926.51
FUND BALANCE PER GENERAL LEDGER		<u>3,008,903.03</u>	<u>2,484,424.54</u>	<u>524,478.49</u>
Fund Balance Adjusted To Reflect Income Statement 3/31/17		5,839,735.31	3,900,330.31	1,939,405.00

County of Frederick
Fund 12 Landfill
March 31, 2017

ASSETS	FY2017 3/31/17	FY2016 3/31/16	Increase (Decrease)
Cash	34,284,190.28	33,724,689.38	559,500.90
Receivables:			
Accounts Receivable			
Fees	591,208.29	621,044.26	(29,835.97) *1
Accounts Receivable Other	3,439.87	1,522.18	1,917.69
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	45,498,224.85	44,899,611.07	598,613.78
Accumulated Depreciation	(27,824,334.18)	(26,818,616.30)	(1,005,717.88)
GL controls(est.rev/est.exp)	<u>(2,367,664.56)</u>	<u>(731,470.00)</u>	<u>(1,636,194.56)</u>
TOTAL ASSETS	<u>50,101,064.55</u>	<u>51,612,780.59</u>	<u>(1,511,716.04)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	183,021.61	191,362.47	(8,340.86)
Accrued Remediation Costs	12,776,554.64	12,485,783.93	290,770.71 *2
Retainage Payable	26,133.20	0.00	26,133.20
Deferred Revenue Misc.Charges	<u>3,439.87</u>	<u>1,522.18</u>	<u>1,917.69</u>
TOTAL LIABILITIES	<u>12,989,149.32</u>	<u>12,678,668.58</u>	<u>310,480.74</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	122,539.84	0.00	122,539.84 *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>27,130,933.39</u>	<u>29,075,670.01</u>	<u>(1,944,736.62) *4</u>
TOTAL EQUITY	<u>37,111,915.23</u>	<u>38,934,112.01</u>	<u>(1,822,196.78)</u>
TOTAL LIABILITY AND EQUITY	<u>50,101,064.55</u>	<u>51,612,780.59</u>	<u>(1,511,716.04)</u>

NOTES:

*1 Landfill fees decreased \$29,835.97. Landfill fees 3/17 were \$496,373.13 compared to \$532,525.05 at 3/16 for a decrease of \$36,151.92. Delinquent fees for 3/17 were \$93,195.93 compared to \$84,207.23 at 3/16 for an increase of \$8,988.70.

*2 Remediation increased \$290,770.71 and includes \$260,047.00 for post closure and \$30,723.71 interest.

*3 The encumbrance balance at 3/17 was \$122,539.84 for CDD Landfill Partial Closure of Area 1, Phase 1.

*4 Fund balance decreased \$1,944,736.62. The beginning balance was \$27,678,717.24 and includes adjusting entries budget controls for FY17(\$645,965), carry forward funds of (\$15,000) for chiller repair on the landfill gas treatment skid, (\$200,000) carry forward funds for the partial closure of Area 1, CDD landfill, and \$313,181.15 year to date revenue less expenditures.

Note that FY16 budget controls (\$75,138.00) compared to FY17(\$645,965) for a difference of \$570,827.00 reduction in fund balance.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2017

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY17 3/31/17 Actual</u>	<u>FY16 3/31/16 Actual</u>	<u>YTD Actual Variance</u>
Credit Card Charges	0.00	2,501.20	3,031.41	(530.21)
Interest on Bank Deposits	60,000.00	63,028.74	40,313.78	22,714.96
Salvage and Surplus	0.00	79,039.90	51,520.60	27,519.30
Sanitary Landfill Fees	5,516,450.00	4,018,463.95	3,916,329.80	102,134.15
Charges to County	0.00	371,401.23	288,740.04	82,661.19
Charges to Winchester	0.00	143,258.10	82,069.30	61,188.80
Tire Recycling	120,000.00	102,212.84	65,888.24	36,324.60
Reg. Recycling Electronics	66,000.00	39,496.00	34,710.00	4,786.00
Greenhouse Gas Credit Sales	10,000.00	0.00	22,508.06	(22,508.06)
Miscellaneous	63,049.96	7,815.96	4,734.00	3,081.96
Wheel Recycling	70,000.00	0.00	0.00	0.00
Renewable Energy Credits	116,262.00	155,996.56	101,256.30	54,740.26
Landfill Gas To Electricity	370,758.00	271,198.68	271,996.01	(797.33)
Waste Oil Recycling		0.00	1,920.53	(1,920.53)
TOTAL REVENUES	6,392,519.96	5,254,413.16	4,885,018.07	369,395.09
Operating Expenditures	5,538,485.06	2,708,723.85	2,687,435.80	21,288.05
Capital Expenditures	3,344,239.30	2,232,508.16	777,545.98	1,454,962.18
TOTAL Expenditures	8,882,724.36	4,941,232.01	3,464,981.78	1,476,250.23
Excess(deficiency)of revenue over expenditures		313,181.15	1,420,036.29	(1,106,855.14)
Fund Balance Per General Ledger		<u>26,817,752.24</u>	<u>27,655,633.72</u>	<u>(837,881.48)</u>
FUND BALANCE ADJUSTED		27,130,933.39	29,075,670.01	(1,944,736.62)

Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County=s Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County=s Capital Improvements Plan (CIP).

In order to comply with State Code ' 15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County=s CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)