



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:** May 17, 2017  
**SUBJECT:** Finance Committee Report and Recommendations

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A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, May 17, 2017 at 8:00 a.m. All members were present.  Items 1, 3, and 10 were approved under consent agenda.

1.  The Department of Social Services requests a General Fund supplemental appropriation in the amount of \$80,900. This amount represents net budget adjustments required for FY17. No additional local funds required. See attached information, p. 4 – 5.
2. The Department of Social Services requests an FY18 General Fund supplemental appropriation in the amount of \$148,624. This amount represents fund for two full-time Family Services Specialists. No additional local funds required. The addition of the positions has been approved by the HR Committee and the BOS. See attached information, p. 6 – 9. The committee recommends approval.
3.  The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,602.86. This amount represents reimbursements from the Treasury Department. No local funds required. See attached memos, p. 10 – 11.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$500. This amount represents a donation for the purchase of a K9 vest. No local funds required. See attached memo, p. 12 – 13. The committee recommends approval.
5. Frederick County Public Schools requests a School Operating Fund supplemental appropriation in the amount of \$280,825.34. This amount represents grant funds for two preschool classrooms. No local funds are required. See attached memo, p. 14. The committee recommends approval.

6. The NRADC Superintendent requests a NRADC Fund supplemental appropriation in the amount of \$450,000. This amount represents funds for unanticipated inmate medical expenses and has been approved by the Jail Authority. See attached memo, p. 15. The committee recommends approval.
7. The VJCCA Director requests a General Fund budget transfer in the amount of \$25,000. This amount represents unspent salaries to be used for client services. No additional local funds required. Transfer Policy requires BOS approval for transfers out of salary line items. See attached memo, p. 16. The committee recommends approval.
8. The Parks & Recreation Director requests an FY18 General Fund supplemental appropriation in the amount of \$197,000. This amount represents proffer funds to be used for the design and installation of parking and a trail at Frederick Heights Park. No additional local funds required. Requested additional information is attached, p. 17 – 18. The committee recommends approval.
9. The Parks & Recreation Director requests discussion on an Abrams Creek Trail Resolution of Support. See attached information, p. 19 – 24. The committee recommends approval.
10.  The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$2,320. This amount represents an auto claim reimbursement. No local funds required. See attached memo, p. 25 – 26.
11. The IT Director requests a General Fund budget transfer in the amount of \$40,000. This amount represents unspent salaries to be used for maintenance support and to mitigate issues with Active Directory. No additional local funds required. Transfer Policy requires BOS approval for transfers out of salary line items. See attached, p. 27 – 31. The committee recommends approval.
12. The IT Director requests an FY18 General Fund supplemental appropriation in the amount of \$56,000. This amount represents PEG funds to be used to update the presentation equipment in the BOS meeting room. No additional local funds required. This item was forwarded from the BOS IT Committee. See attached, p. 32 – 33. The committee recommends approval.

**INFORMATION ONLY**

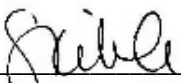
1. The Finance Director provides a Fund 10 Transfer Report for April 2017. See attached, p. 34.

2. The Finance Director provides an FY 2016 Fund Balance Report ending May 11, 2017. See attached, p. 35.
3. The Finance Director provides financial statements for the month ending April 30, 2017. See attached, p. 36 – 46.
4. The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2016 Popular Annual Financial Report (PAFR). This is the 11th consecutive year that Frederick County has received this achievement. See attached, p. 47 – 48.
5. The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement for Excellence in Financial Reporting for the June 30, 2016 Comprehensive Annual Financial Report (CAFR). This is the 31st consecutive year that Frederick County has received this achievement. See attached, p. 49.
6. The current Proffer Policy is provided. See attached, p. 50.

Respectfully submitted,

FINANCE COMMITTEE

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

By   
Sharon Kibler, Assistant Finance Director

# Memo

**To:** Finance Committee/Cheryl Shiffler  
**From:** Delsie D. Jobe  
**CC:** Tamara Green, Director  
**Date:** May 9, 2017  
**Re:** Appropriation adjustments

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The attached spreadsheet contains twenty-one (21) budget lines that need to be adjusted in order to bring our County budget in line with our State budget.

Of that twenty-one, three (3) programs need to be reduced by a total of \$68,600, of which \$4,234 is a reduction in Local dollars. These programs had a decrease in caseloads in FY 2017. Seven (7) other program budget lines need to be increased by a total of \$149,500. Three of these budget lines are State mandated programs and we spent our initial allocation and the State gave us additional funding. One of the programs we received additional State funding that reduced the local budgeted amount further by \$35,486. The net of these adjustments results in an increase of **\$80,900** of Federal/State dollars and a reduction in local dollars of **\$39,720**.

The remaining eleven (11) adjustments were to our Administrative budget lines and those adjustments were to absorb costs associated in becoming fiscal agent to the CFW Training program effective June 2017, purchasing a new agency vehicle as prior approved and any negative amounts in our operating line items. The net of these adjustments are \$0.00 as we were able to absorb these extra costs and negatives due to savings in vacant positions that occurred during the fiscal year.

**No additional local dollars is needed.**

Thank you for your consideration.

  
Delsie D. Jobe

Administrative Services Manager

**2016-2017 BUDGET INFORMATION - ORIGINAL BUDGET  
FISCAL YEAR END 2017 APPROPRIATION ADJUSTMENTS**

	<u>Original Budget</u>	<u>Debit</u>	<u>Credit</u>	<u>New Appropriation \$</u>
053170 - 5804-000 Auxiliary Grant	90,000.00		15,000.00	75,000.00
053170 - 5811-000 IV-E Foster Care	530,000.00	90,000.00		620,000.00
053170 - 5812-000 Adoption Subsidy	670,000.00	30,000.00		700,000.00
053170 - 5817-000 Special Needs Adoption	400,000.00		50,000.00	350,000.00
053170 - 5819-000 Refugee Resettlement	-	1,000.00		1,000.00
053170 - 5829-000 Family Preservation	6,753.00	14,000.00		20,753.00
053170 - 5833-000 Adult Services	94,146.00	10,000.00		104,146.00
053170 - 5851-000 ILF Education & Training	4,600.00		3,600.00	1,000.00
053170 - 5862-000 Independent Living - Basic	4,586.00	1,000.00		5,586.00
053170 - 5895-000 Adult Protective Services	8,967.00	3,500.00		12,467.00
<hr/>				
053160 - 2005-000 Health/Dental	654,607.00	5,000.00		659,607.00
053160 - 2006-000 Group Life Ins	39,386.00	3,000.00		42,386.00
053160 - 2008-000 Short/Long Term Disability	4,356.00	500.00		4,856.00
053160 - 3007-000 Advertisement	3,000.00	1,000.00		4,000.00
053160 - 3010-000 Contract Services - Not Legal	55,083.00	22,000.00		77,083.00
053160 - 5405-000 Training	3,000.00	6,000.00		9,000.00
053160 - 5506-000 Travel	5,000.00	1,000.00		6,000.00
053160 - 5801-000 Dues & Memberships	1,505.00	1,500.00		3,005.00
053160 - 8005-000 Motor Vehicles	-	21,000.00		21,000.00
053160 - 9002-000 Rent of Building	220,000.00	9,806.00		229,806.00
053160 - 1001-000 Salaries	3,418,329.00		70,806.00	3,347,523.00
	<hr/>	<hr/>	<hr/>	<hr/>
	2,794,989.00	220,306.00	139,406.00	2,946,695.00
		80,900.00	allocation increase in Programs for FY 2017	

\*\* These changes are to bring the county budget appropriations in alignment to our state budget appropriations.  
No additional local dollars are needed.

# Memo

**To:** Finance Committee/Cheryl Shiffler

**From:** Delsie D. Jobe

**CC:** Tamara Green, Director

**Date:** May 10, 2017

**Re:** Request for 2 Family Services Specialist position appropriations

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The State gave the Department of Social Services funding to hire additional Family Services Specialist positions beginning June 2018. Attached is documentation presented at HR and Board of Supervisor meetings in April. The department would like to request the appropriation of this funding for 2 full time Family Services Specialists in the amount of \$148,624 for our FY 2018 budget. The department is not requesting any additional local dollars for FY 2018.

Below is the requested budget line allocation for FY 2018:

4-010-053160-	1001	Salaries & Wages	103,713
4-010-053160-	2001	FICA	7,934
4-010-053160-	2002	VRS	9,543
4-010-053160-	2005	Health	22,104
4-010-053160-	2006	Group Life Insurance	1,358
4-010-053160-	2008	Short/Long-term Disability	612
4-010-053160-	3010	Contract Services - Not Legal	1,200
4-010-053160-	5202	Telecommunications	2,160

Thank you for your consideration.

  
Delsie D. Jobe

Administrative Services Manager



Tamara Green  
Director

**FREDERICK COUNTY  
DEPARTMENT OF SOCIAL SERVICES**

107 N. KENT STREET, THIRD FLOOR  
WINCHESTER, VA 22601

(540) 665-5688

(540) 535-2146 FAX

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To: HR Committee/Becky Merriner, Human Resource Director

From: Tamara Green, Frederick County Department of Social Services Director

Subject: Request for 2 Family Services Specialist positions

Date: April 6, 2017

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This memorandum is to request 2 full time Family Services Specialist (FSS) positions, effective for our state fiscal year of June 1, 2017.

The Department received on February 28, 2017 a memo from the State CFO of Social Services, that the budget was passed by the 2017 General Assembly that \$5.4 million of state funding was appropriated for approximately 74 new local FSS positions. The state gathered caseload/workload data by each local agency on foster care, APS reports, CPS reports, and adoption assistance. This data was weighted by state-wide percentages of FSS staff effort derived from our employee data base system. Data on total population in poverty and percentage share of substance-exposed infants by locality was also factored into the services workload.

Frederick County's share of the total allocation for new FSS staff is projected to be \$218,860. This amount is the expected minimum our locality will receive. After reviewing salary and fringe numbers, FCDSS is requesting to utilize those funds to hire 2 full time FSS level III positions. This funding is made up of a 15.5% local match that is \$33,923.

## **Jobe, Delsie (VDSS)**

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**From:** Davis, Jerone (VDSS)  
**Sent:** Tuesday, February 28, 2017 9:30 AM  
**To:** Green, Tamara (VDSS)  
**Cc:** Jobe, Delsie (VDSS)  
**Subject:** FY 2018 Local Budget Update - Frederick County (069)

**Importance:** High

**To:** Local Directors  
Local Office Managers

**From:** Mike Gump, CFO  
Virginia Department of Social Services

**Subject:** FY 2018 Local Budget Update - Frederick County (069)

**Date:** February 28, 2017

The budget just passed by the 2017 General Assembly includes some actions of particular interest to local departments of social services. I am writing to give you a brief summary/update of those items while work proceeds on the more structured preliminary budget guidance due out in early April.

### **Salary increase for state-supported local employees**

A base salary increase of 2% is funded for state-supported local staff, including local social services departments, effective August 1, 2017. Since LDSSs get reimbursed in September for August expenditures this essentially means LDSSs will have funding for a 2% raise in FY 2018 beginning August, 2017, i.e. for 10 months of the local fiscal year.

We understand that implementation dates for local salary increases vary from locality to locality. Therefore any local across-the-board raise of 2% or more for employees of local departments of social services that is implemented in FY 2018, on, or before, November 1st, 2017 will be considered as meeting the legislative intent of the General Assembly. More detailed guidance will be provided in the April preliminary budget guidance document.

The Budget Office staff estimates that the increase to base budgets for FY 2018 due to the raise will be approximately 1.48%. If you apply this percentage to your FY 2017 BL 855 starting allocation and then take 84.5% of that result you arrive at a ballpark estimation of the increased revenue to your base budget. A pass-through percentage of 33.5% can be assumed for any costs that must be charged to BL 858.

### **Funding for Family Services Specialist (FSS) Positions**

\$5.4 million of state funding was appropriated for approximately 74 new local FSS positions. This equates to a 3 percent increase in total FSS positions. Including local match of 15.5%, the total increase to be allocated in BL 855 will be approximately \$6.4 million. In anticipation of this new funding, the League Admin Committee met on February 10<sup>th</sup>, 2017 to discuss and recommend an allocation methodology to the Department. The Department has agreed to accept the Admin Committee recommendation.



The framework for the methodology is almost identical to last year's allocation of EWs with the obvious exception that a measure for FSS workload had to be developed to replace benefit programs caseload. To briefly summarize the formula, caseload/workload data by FIPS was gathered on foster care, APS reports, CPS reports, and adoption assistance. This data was weighted by state-wide percentages of FSS staff effort derived from RMS. Data on total population in poverty and percentage share of substance-exposed infants by FIPS was also factored into the services workload. Existing base budget and pass-through expenditures were also considered in the final allocation calculations.

Your LDSS's share of the total allocation for FSS staff, or increase to your base BL 855 allocation, is projected to be \$218,860. Final reviews are still being conducted on both the accuracy of the data and the math calculations, but the amount cited above is the expected minimum your locality will receive.

Please be mindful of the fact the Budget Bill, though passed by the General Assembly, has not been signed into law by the Governor. As such this guidance must be considered preliminary and is subject to change with little or no advance notice.

### **Contact Information**

If you have questions please contact either -

Jerry Davis, Local Reimbursement Manager (804) 726-7225

Kim Conner, Budget Analyst (804) 726-7262

# FREDERICK COUNTY SHERIFF'S OFFICE



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 : Reimbursements - Appropriation  
Date : April 28, 2017

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Frederick County Sheriff's Office has received reimbursements from the Treasury Department totaling \$1,877.02. This amount has been posted to 3-010-033010-0025. We are requesting appropriation into the following budget lines in the listed amount:

\$1,131.24 – overtime paid out for case – 3102-1005-000-000

\$745.78 – hotel stays for case – 3102-5506-000-000

Thank you.

LWM/adl

10FN

C.S. 4/27/17

# FREDERICK COUNTY SHERIFF'S OFFICE



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 : Reimbursements - Appropriation  
Date : April 18, 2017

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Frederick County Sheriff's Office has received reimbursements from the Treasury Department totaling \$3,725.84. This amount has been posted to 3-010-033010-0025. We are requesting appropriation into the following budget lines in the listed amount:

\$2,159.64 – overtime paid out for case – 3102-1005-000-000

\$1,566.20 – hotel stays for case – 3102-5506-000-000

Thank you.

LWM/adl

10FN  
C.S. 4/14/17

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540/662-6168  
FAX 540/504-6400

TO : Angela Whitacre, – Treasurer's Office  
FROM : Sheriff Lenny Millholland  
SUBJECT : Donation for Bleu's K9 Vest  
DATE : May 10, 2017

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Attached please find an endorsed check in the amount of \$500.00 from Orchard View Elementary School. This amount represents a onetime donation to be used for Bleu's K9 vest. We are requesting this amount be posted to 10CR-3-010-018990-0006.

A copy of this memo will be forwarded to Finance requesting appropriation.

Thank you

LWM/adl

Cc: Finance -- please appropriate to 3102-5402-000-001

C.S.

DESCRIPTION	PURCHASE ORDER NUMBER	INVOICE NUMBER	ACCOUNT NUMBER	AMOUNT
Donation for Bleu's Vest			1400.00 Student Gov't/Council	\$500.00
DATE	5/2/2017	\$500.00	CHECK NUMBER	1183

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER. THE BACK OF THIS DOCUMENT INCLUDES A TAMPER EVIDENT CHEMICAL WASH WARNING BOX.



**ORCHARD VIEW ELEMENTARY SCHOOL**  
 4275 MIDDLE ROAD  
 WINCHESTER, VA 22602  
 540-869-8642

WI 0007 4

68-426/514 CHECK NO. **1183**

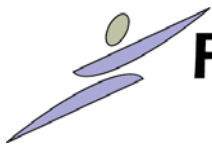
DATE **5/2/2017** AMOUNT **\$500.00**  
 Exactly Five Hundred Dollars and Zero Cents

PAY TO THE ORDER OF

Frederick County Sheriff's Off  
 1080 Coverstone Drive  
 Winchester, VA 22602

*[Handwritten Signature]*  
 TREASURER  
*[Handwritten Signature]*  
 PRINCIPAL





# Frederick County Public Schools


... to ensure all students an excellent education

Patty D. Camery, Executive Director of Finance

cameryp@fcpsk12.net

**DATE:** May 11, 2017

**TO:** Cheryl Shiffler, Director of Finance – County of Frederick

**FROM:** Patty Camery, Executive Director of Finance - FCPS 

**SUBJECT:** **FY17 Budget Item for Consideration by the Board of Supervisors**

The School Board is scheduled to approve the following budget adjustment at their May 16, 2017 meeting. The budget adjustment is subject to approval by the Board of Supervisors. Please include the following request on the agenda for the County Finance Committee meeting scheduled for May 17, 2017.

### **Budget Adjustment for the school operating fund**

A FY2017 budget adjustment to the school operating fund is requested for \$280,825.34, which represents federal grant funds awarded in FY2017 and are to be used to fund two preschool classrooms for the 2017-2018 school year. No local funds are required.

C: David T. Sovine, Ed.D., Superintendent  
Brenda G. Garton, County Administrator

# Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



141 Fort Collier Road, Winchester, VA 22603  
(540) 665-6374 (540) 665-1615 FAX

## MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director  
From: James F. Whitley, Superintendent *JFW*  
Date: April 20, 2017  
Subject: Fund Balance Transfer

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Request approval to transfer \$450,000 from 11-000240-2530, Unreserved Fund Balance, to the following line item:

4-011-033010-3001-000 Professional Health Services

This request is for unanticipated Inmate Medical Health Care and was approved at the Jail Authority meeting, today, April 20, 2017.

Your consideration of this request is most appreciated.



Andrew K. Block, Jr.  
Director

# COMMONWEALTH of VIRGINIA

*Department of Juvenile Justice*  
Twenty-Sixth Judicial District Court Service Unit

Peter Roussos  
COURT SERVICES DIRECTOR

26<sup>TH</sup> DISTRICT COURT  
SERVICE UNIT  
26 Rouss Ave., Suite 100  
Winchester, VA 22601  
(540) 722-7960  
Fax: (540) 667-4818

**SERVING:**  
Winchester City  
Harrisonburg City  
Clarke County  
Frederick County  
Page County  
Rockingham County  
Shenandoah County  
Warren County

May 9, 2017

Ms. Cheryl Shiffler, Finance Director  
107 North Kent Street  
Winchester, Virginia

RE: Transfer of Funds **FY17**

Dear Cheryl,

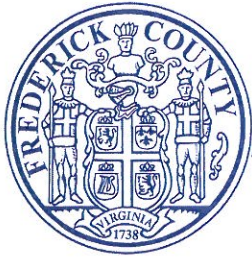
Please be advised that due to vacancies in our two VJCCCA funded positions with Frederick County, we would like to move \$25,000.00 from salaries (\$10,000.00 from Line Item 033030-1001-000-002 and \$15,000.00 from Line Item 033030-1001-000-001) to Supervision Plan Services (Line Item 033030-3002-000-004) to be utilized for services for our clients. No local funds will be needed as this money is solely from the VJCCCA grant.

Please feel free to contact me should you have any questions.

Respectfully,


Peter Roussos, Director  
26<sup>th</sup> District Court Service Unit





## MEMO

To: Finance Committee

From: Jason Robertson  
Director 

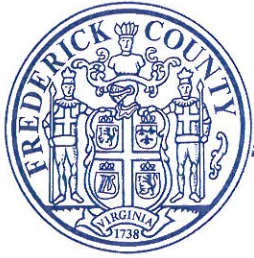
Subj: Frederick Heights Trail and Parking Proffer Request

Date: May 9, 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. This item was on the Finance Committee agenda in April with no motion being made. The Board of Supervisors at their April 26 meeting requested this item return to the Finance Committee in May.

Please find attached a memo from Mr. Jon Turkel, Park and Stewardship Planner, answering the questions provided staff at the April 26 Board of Supervisor meeting.

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



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# MEMO

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**To:** Finance Committee  
**From:** Jon Turkel, Park and Stewardship Planner *JMT*  
**Subject:** Frederick Heights Park – BOS Questions  
**Date:** May 8, 2017

During the Finance Committee report of the April 26, 2017 Board of Supervisors meeting four specific questions were cited as needing clarification. These questions were:

1. When was the Frederick Heights Park project added to the Capital Improvements Plan (CIP)?
2. Why was the Frederick Heights Park project placed on the CIP?
3. When is the anticipated build date for the project?
4. Have wetland impacts and related cost implications been considered?

1. When was the Frederick Heights Park project added to the CIP?

Neighborhood Parks were placed on the CIP as a category in 2010. Once a development vision for Frederick Heights Park was presented, estimated, and public input received, Frederick Heights Park was separated from the Neighborhood Parks category. In November 2016 the Parks and Recreation Commission recommended Frederick Heights Park as the #3 CIP item, to be completed in FY 17/18 at a cost of \$197,000.

2. Why was the Frederick Heights Park project placed on the CIP?

Meeting CIP criteria, Frederick Heights Park was included as an item in an effort to meet Frederick County Comprehensive Plan goals and Parks and Recreation Strategic Plan goals. Specifically, Frederick Heights Park development was identified as a cost effective means of meeting increased recreation demand in the UDA.

3. When is the anticipated build date for the project?

Parks and Recreation is prepared to initiate this project once funding becomes available. Approximately 5 months would be needed to complete the project.

4. Have wetland impacts and related cost implications been considered?

Yes, no additional costs are anticipated.

Please contact Parks and Recreation with any additional questions or concerns.



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# MEMO

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**To:** Finance Committee  
**From:** Jason Robertson, Director  
**Subject:** Abrams Creek Trail Resolution of Support Requested from the City of Winchester  
**Date:** May 10, 2017

The Parks and Recreation Commission is seeking a recommendation from the Finance Committee for the Board of Supervisors to request a Resolution of Support from the City of Winchester.

The Resolution of Support (**Attachment 1**) is intended to provide evidence of a forthcoming easement for a shared-use trail along and near Abrams Creek on 3 lots owned by the City of Winchester. Once received, Parks and Recreation would seek proffer funds for engineering and design work necessary for easement plats to be drawn.

At this time no funding is being requested.

Please find below a brief summary of the Abrams Creek Trail Project and an estimated funding scenario of Phase I (Majority of Phase I is on the City of Winchester property):

Overview:

The Abrams Creek Trail was added to the Capital Improvements Plan (CIP) in 2013 and the #5 item on the 2017-18 CIP. The project proposes a 3 mile greenway trail in the Abrams Creek corridor from Senseny Road to Channing Drive. The service area of this linear park includes approximately 26,800 Frederick County residents and would meet several of the top identified recreation needs of the county. Three development phases are proposed of approximately one mile segments (**Attachment 2**).

Funding of Phase I:

Costs associated with the project include design/engineering, easement acquisition, and construction. A breakdown of estimated Phase I project costs is included (**Attachment 3**). Staff is targeting VDOT Transportation Alternative (TA) grant funds to complete Phase I. The TA program is an 80%/20% matching grant program with an application deadline of November 1 and is offered every other year.

Please feel free to contact me with any questions or concerns you may have.

**RESOLUTION ENDORSING  
FREDERICK COUNTY RECREATIONAL TRAIL ALONG ABRAMS CREEK**

**WHEREAS**, Frederick County has prepared a shared-use trail development plan crossing three (3) land parcels in Frederick County owned by the City of Winchester identified as parcels 54 A 122, 54 A 121, and 54 A 119; and,

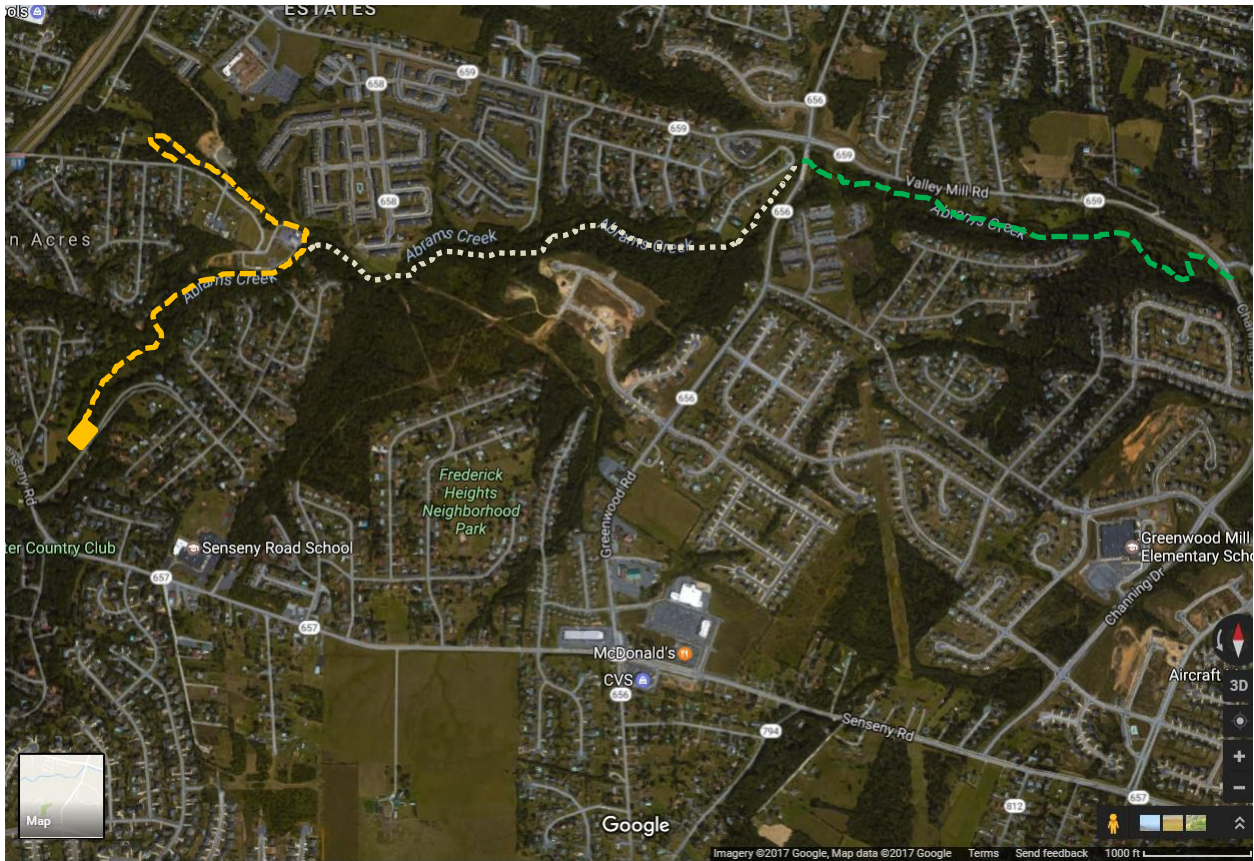
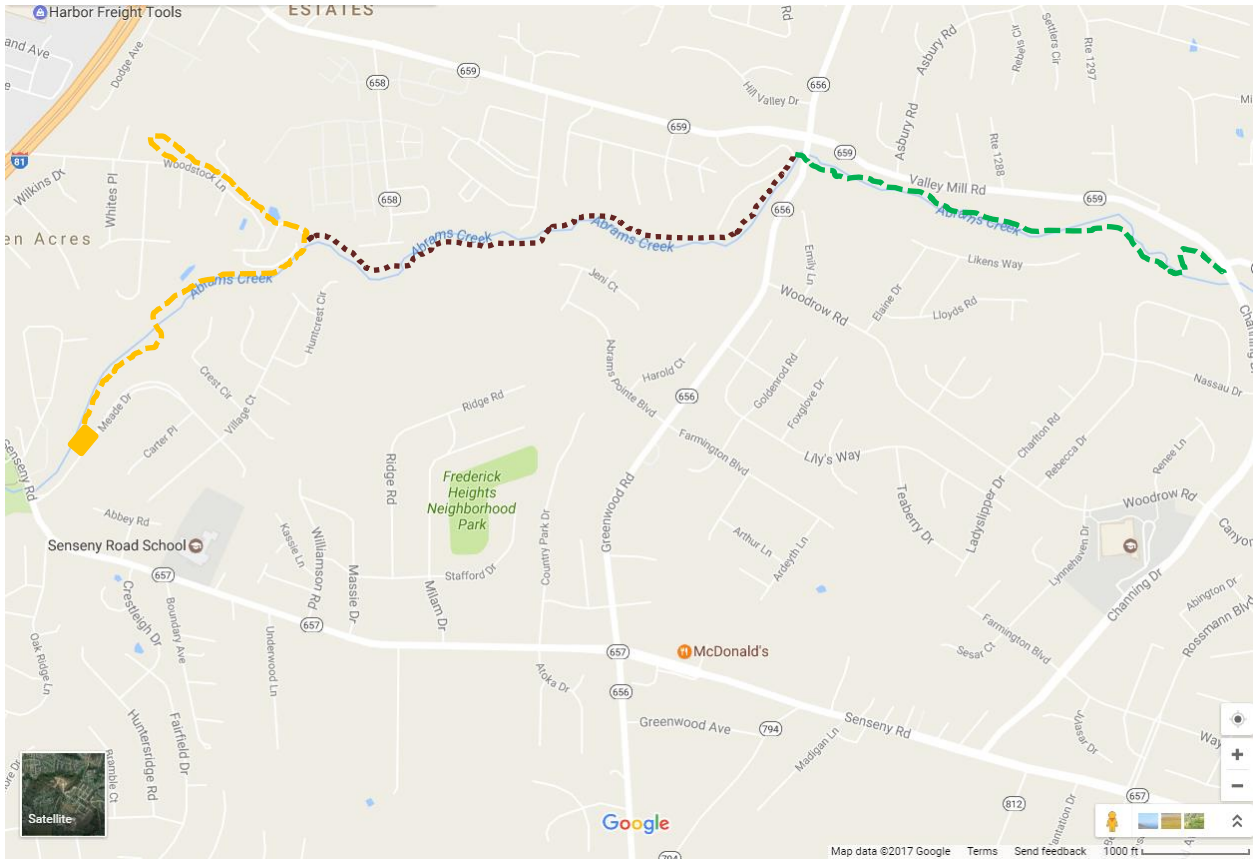
**WHEREAS**, that shared-use trail development plan shows that the crossing of City of Winchester-owned parcels is necessary to the successful creation of a trail along and near Abrams Creek; and,

**WHEREAS**, the proximity and relative ease of access of the proposed shared-use trail to the City of Winchester would provide a nearby recreational amenity for its citizens.

**NOW THEREFORE BE IT RESOLVED**, that the Winchester Common Council, upon Frederick County's formal commitment to the aforementioned shared-use trail project and completion of design drawings that are approved by the City's Public Services Department, intends to provide an easement to Frederick County for the location of a publically accessible shared-use trail, in an area in general conformance with the attached topographic diagrams (ATTACHMENT 1); and,

**BE IT FURTHER RESOLVED**, that the Winchester Common Council hereby endorses and supports the proposed initiative by Frederick County to pursue and construct a shared-use trail on land now owned by the City of Winchester.

### ABRAMS CREEK GREENWAY TRAIL 3 Phase Development Plan



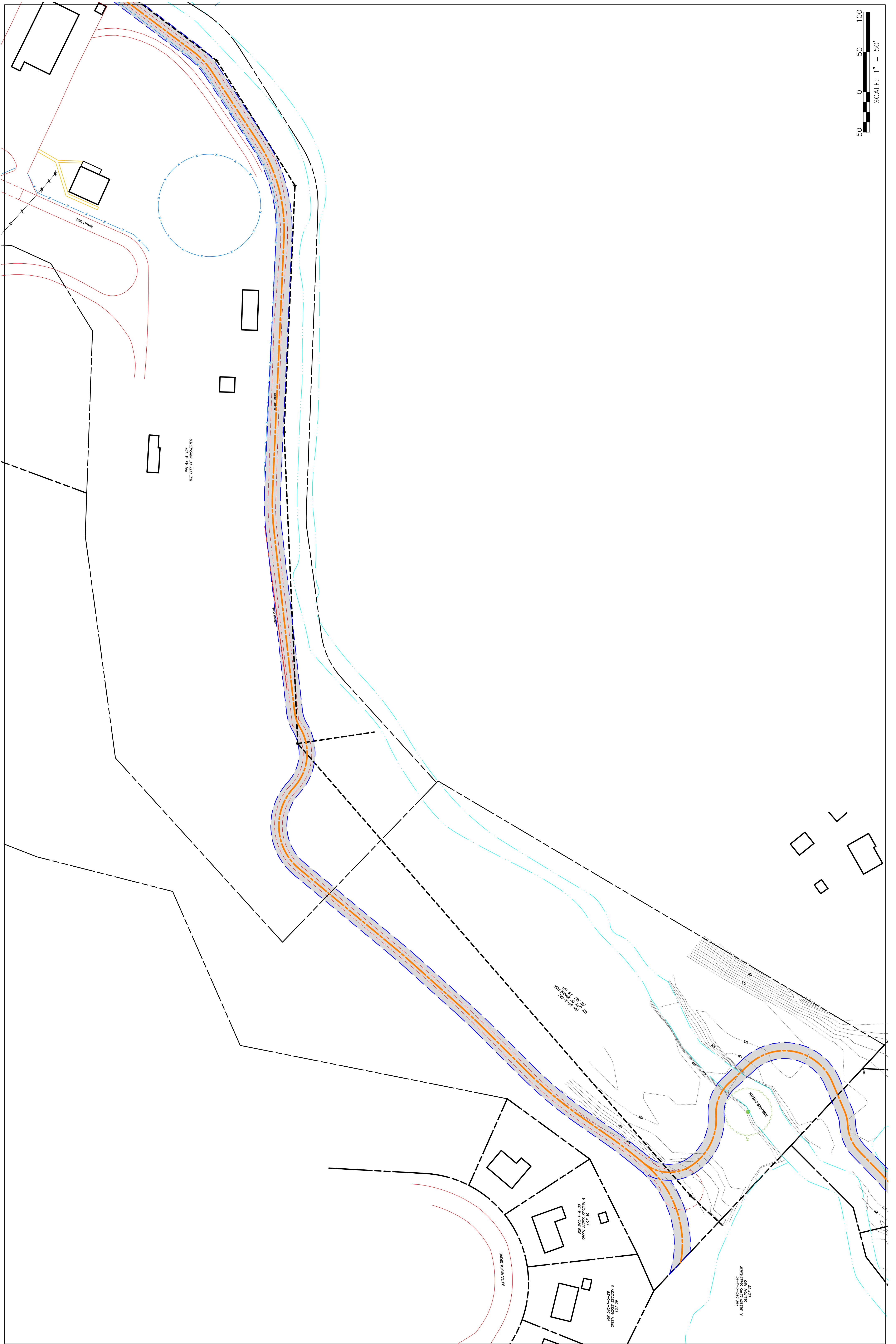
ABRAMS CREEK TRAIL  
PHASE 1

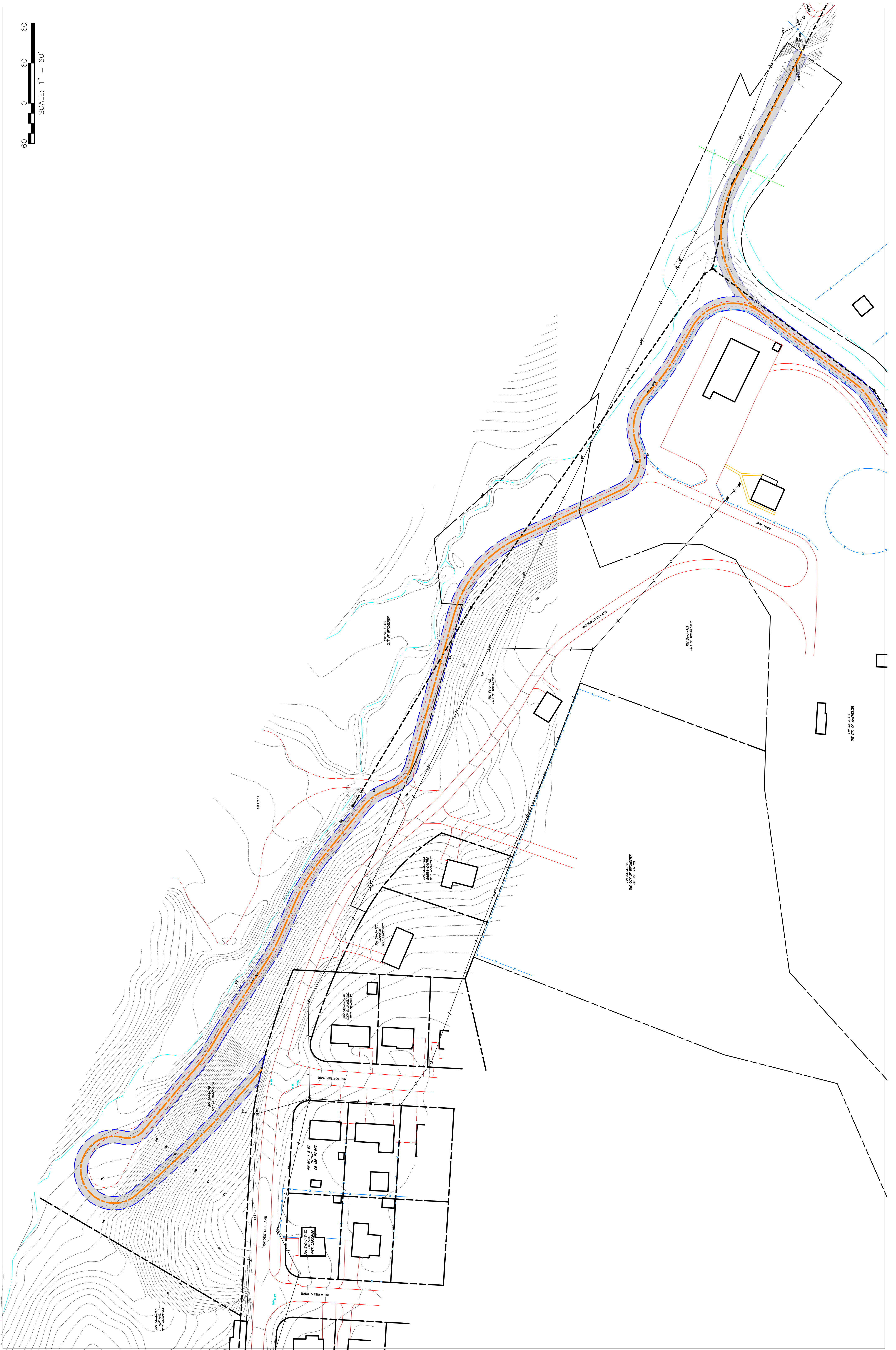
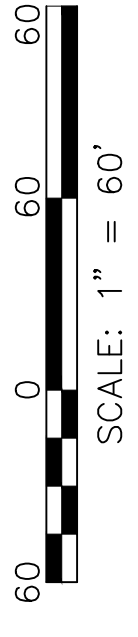
	Amount	Source	Local Share
Easement Costs:	TBD	Local	TBD
Design/Engineering:	\$60,000*	Local	\$60,000
Construction:	\$600,000**	Local(20%)/State(80%)	\$120,000
<b>Total Local Share:</b>			<b>\$180,000</b>

Notes:

\*design/engineering cost estimate to be updated when quote is received

\*\*construction cost estimate to be updated when design/engineering is complete









## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

### MEMO

To: Finance Committee

From: Jason Robertson  
Director 

Subj: Insurance Reimbursement

Date: May 12, 2017

We are requesting the insurance check received in the amount of \$ 2,320 for the auto claim dated March 13, 2017 involving Eric Georges be appropriated into our budget line of 7104-8005-00.

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



COUNTY of FREDERICK

Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610  
Fax: 540/667-0370  
E-mail: [cshiffle@fcva.us](mailto:cshiffle@fcva.us)

MEMORANDUM

TO: Jason Robertson, Parks and Recreation

FROM: Jennifer L. Place, Finance Department *JLP*

DATE: May 12, 2017

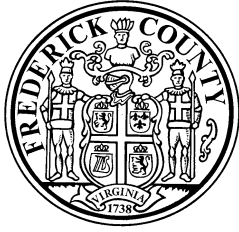
SUBJECT: Insurance Reimbursement

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Attached is a copy of a check received in the amount of \$2,320.00 for the auto claim dated March 13, 2017 involving Eric Georges. The vehicle was determined to be a total loss.

If you would like these funds appropriated to your budget, please send the Finance Department a memo requesting appropriation to forward to the Finance Committee.

If you have any questions, please give me a call.



## COUNTY OF FREDERICK

Information Technologies  
(540) 665-5614

### MEMORANDUM

**To:** Finance Committee  
**From:** Scott Varner, IT Director  
**Subject:** Request to Transfer Funds  
**Date:** May 10, 2017

---

The Information Technology Department is requesting to transfer \$25,000 from the personnel budget line item 012200-1001-000-025 (Systems Analyst) to the regular operating budget line item 012200-3005-000-000 (Maintenance Service Contracts) to cover unexpected expenses for the maintenance support for network switches in the Kent Building, Public Safety Building, and the North West Regional Jail. In the process of trouble shooting an issue with one of the network switches, it was discovered that the maintenance support for the majority of the switches in the network closets in our three main buildings had lapsed last year.

The Information Technology Department is requesting to transfer \$15,000 from the personnel budget line item 012200-1001-000-025 (Systems Analyst) to the regular operating budget line item 012200-3002-000-000 (Professional Services – Other) to cover expenses for assessing and mitigating issues with the County’s Active Directory that need to be resolved ahead of the migration to Microsoft Office 365. The initial professional service engagement is to fully assess both the existing environment and future goals for integrating the County active directory with the Microsoft Cloud. The following goals are included in this project:

- Evaluate the current Active Directory Environments
- Evaluate Active Directory Integrated Applications (such as Exchange, SharePoint, etc.)
- Evaluate application dependencies and tie-ins
- Determine Remedial/consolidation approach
- Formulate plan for remediation/consolidation
- Determine timelines and responsibilities
- Provide Statement of work for AD consolidation and user Identity integration with Office 365/Azure AD

The bulk of the \$15,000 request will be used to mitigate issues discovered in the assessment phase of the project.

Sincerely,

Scott Varner  
County of Frederick  
Director of IT



DISYS Solutions Inc  
 44670 Cape Court, Suite 100  
 Ashburn, VA 20147  
 Phone: 1-888-286-3896  
 Fax: 1-800-601-2944  
<http://www.disyssolutions.com>

Company: Frederick County  
 Contact: Allen Scott Varner  
 Quote: AJ-0417173  
 Date : 4/17/2017  
 Contract# : VA-160324-DISY

SERIAL NUMBER	PRODUCT NUMBER	QUANTITY	CONTRACT#	SERVICE LEVEL	BEGIN DATE	END DATE	SERVICE SKU	ANNUAL LIST PRICE	PRO RATED LIST PRICE	CUSTOMER PRICE
FOC1714W2MF	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2KF	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2EZ	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2HT	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2L4	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2LZ	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2KS	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2FC	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1713W36G	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2LK	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2LL	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FDO1714Z072	WS-C3750X-24S-S	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-C375X24S	\$ 1,900.00	\$ 2,290.41	\$ 1,878.14
FDO1713R07V	WS-C3750X-24S-S	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-C375X24S	\$ 1,900.00	\$ 2,290.41	\$ 1,878.14
FDO1707Z233	WS-C3750X-48T-S	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNTP-3750X4TS	\$ 1,160.00	\$ 1,398.36	\$ 1,146.66
FDO1708R1PV	WS-C3750X-48P-S	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNTP-3750X4PS	\$ 1,310.00	\$ 1,579.18	\$ 1,294.93
JMX1645400X	ASA5505-BUN-K9	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-AS5BUNK9	\$ 71.00	\$ 85.59	\$ 70.18
FCW1813A3CG	WS-C2960X-24PS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-WSC224SL	\$ 201.00	\$ 242.30	\$ 198.69
FTX182380BC	C2901-CME-SRST/K9	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2901CMST	\$ 314.00	\$ 378.52	\$ 310.39
JMX1535Z0V1	ASA5505-BUN-K9	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-AS5BUNK9	\$ 71.00	\$ 85.59	\$ 70.18
FOC1906S0FB	WS-C2960X-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-WSC294SL	\$ 415.00	\$ 500.27	\$ 410.22
FOC1906S09R	WS-C2960X-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-WSC294SL	\$ 415.00	\$ 500.27	\$ 410.22
JMX1221L1FB	ASA5510-SEC-BUN-K9	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-AS1SBK9	\$ 775.00	\$ 513.84	\$ 421.35
JMX154640JG	ASA5505-BUN-K9	1	NEW	SNT	01-Nov-2017	30-Jun-18	CON-SNT-AS5BUNK9	\$ 71.00	\$ 85.59	\$ 70.18
JMX1546Z0F3	ASA5505-BUN-K9	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-AS5BUNK9	\$ 71.00	\$ 85.59	\$ 70.18
FLM1917W0E4	ISR4331-VSEC/K9	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNTP-ISR4331VS	\$ 1,123.00	\$ 1,353.75	\$ 1,110.08
FOC1210U3LZ	WS-C2960-48TT-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-C29604TT	\$ 181.00	\$ 218.19	\$ 178.92
FOC1714Y3HF	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2NL	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2NV	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2P2	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76

FOC1714Y3JB	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Y3J9	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2NA	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Y3HU	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2MZ	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Y3J6	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Y3J2	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2N9	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2N2	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Y3J7	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Y3J0	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714Z1JV	WS-C2960S-24PS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S2PS	\$ 231.00	\$ 278.47	\$ 228.35
FOC1721Y0HX	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1721Z0CK	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1726Z35M	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2MW	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76
FOC1714W2MB	WS-C2960S-48FPS-L	1	NEW	SNT	17-Apr-2017	30-Jun-18	CON-SNT-2960S4FS	\$ 455.00	\$ 548.49	\$ 449.76

Quote #: 17348385

**Total \$ 23,689.41**

Quote prepared by:  
**Jatinder Vohra**  
**DISYS Solutions Inc**  
[Tel:571-707-3608](tel:571-707-3608)  
**Fax: 800-601-2944**  
[jatinder.vohra@DISYSSOLUTIONS.COM](mailto:jatinder.vohra@DISYSSOLUTIONS.COM)

## PRICING: Planet services

Discovery Services	Per hour Cost	Hours	Extended Cost
Senior Exchange Engineer	\$185	40	\$7,400.00
Project Management	\$125	8	\$1,000.00
Total Labor Cost			\$8,400.00

Notes:

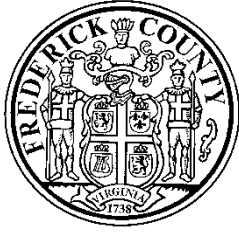
1. Prices above assume that the project will represent a combination of on-premises and remote work, working in conjunction with your staff.
2. For scheduling purposes, the prices above assume a linear effort, spanning over the course of a linear calendar week- unforeseen delays due to lack of availability on the customer side may result in additional hours.
3. This is a Times and Materials estimate.
4. Some of these tasks could be performed by Frederick County staff to reduce the hours needed to complete the project.

### Roles

Due to the timeframes set forth, Planet recommends a team of 1-3 individuals to lead the project. Some resources are capable of performing more than one role. The proposed team will be made up of:

**Planet Office 365 Consultant:** This individual will be a Subject Matter Expert (SME) on Email and Microsoft Technology and provide guidance and direction to the team based on lessons learned during other customer deployments. The Planet Consultant will participate in a full-time capacity and lead the plan and milestones.

**Planet Project Manager:** A project manager will be made available part-time to provide leadership, direction, and management of this process. This will allow for all parties to have a single point of contact who can aggregate all information and maintain schedule.



**MEMORANDUM**

**To:** Finance Committee  
**From:** Scott Varner, IT Director  
**Subject:** Request to use Peg Funds  
**Date:** May 10, 2017

---

The Information Technology Department is requesting to use \$56,000 in Peg Funds to update the presentation equipment in the Board of Supervisors Meeting Room. The presentation equipment was not addressed at the time the camera system was upgraded. We have had complaints from citizens that the projector cannot be seen during the meeting especially when sitting towards the back of the room. In addition, the microphone system and room audio needs to be upgraded to address several issues of dead spots and audio feed back. Below are the areas that would be addressed.

- Replace the projector and screen
- Add flat panel screens in the back of the meeting room
- Allow for wireless presentation from any device to include Chromebooks
- Replace microphone system

Sincerely,

Scott Varner  
County of Frederick  
Director of IT



3593 Mayland Court  
 Richmond, VA 23233  
 Fed ID# 26-4368726  
 office 804 747-7780  
 fax 804 747-7112  
 cell 804 564-6753  
 Andrew Pitts  
[apitts@streetandco.com](mailto:apitts@streetandco.com)  
 Contract Number 4394459JC-12



**DATE** January 20, 2017  
**Quotation #** FCO012017  
**Customer:** Frederick County  
**Contact Name:** Scott Varner  
**Phone Number:** (804) 828-7228  
**Email:** svarner@fcva.us

## Quotation

**Bill To:**

Frederick County  
 Accounts Payable / Scott Varner  
 0

*Quotation valid until:* February 19, 2017  
*Prepared by:* Andrew Pitts

**Location:**

Frederick County

LINE	MANUFACTURER	PART #	DESCRIPTION	QTY	SALE PRICE PER ITEM	EXTENDED SALE PRICE
1						
2	Epson	VI1H750020	EPSON Pro G7500U, WUXGA 1920x1200 - 6500 Lumens	1	\$ 4,559.20	\$ 4,559.20
3	Chief	RPAU	Chief Projector Mount - Wh	1	\$ 189.60	\$ 189.60
4	Chief	CMS012018W	Chief Ext Pipe - Wh	1	\$ 104.00	\$ 104.00
5	Chief	CMS440	Chief Suspended Ceiling Mount	1	\$ 128.00	\$ 128.00
6	Dalite	21858LSC	Dalite Tensioned Contour Electrol - HD Progressive 1.1 - viewing area 60"h x 96"w - 113" Dia - White - 2" Total Black drop at the top.	1	\$ 2,719.20	\$ 2,719.20
7	NEC	E705	NEC 70" Display	2	\$ 2,912.00	\$ 5,824.00
8	Chief	LTMIU	Chief Fusion Wall Mount	2	\$ 256.00	\$ 512.00
9	Crestron	TSW-760	Crestron 7" Touch Panel	1	\$ 1,120.00	\$ 1,120.00
10	Crestron	TSW-760-TTK	Crestron Tabletop Kit for TSW-760	1	\$ 140.00	\$ 140.00
11	Crestron	CEN-SW-POE-5	Crestron 5-Port PoE	1	\$ 280.00	\$ 280.00
12	Crestron	DMP53-300-C	Crestron Series DigitalMedia Presentation System 300	1	\$ 5,880.00	\$ 5,880.00
13	Crestron	DM-RMC-4K-SCALER-C	Crestron DigitalMedia 8G+ 4K Rx & Room Controller w/Scaler	3	\$ 1,260.00	\$ 3,780.00
14	Crestron	DM-TX-4K-302-C	Crestron DM HDMI / VGA Transmitter (for podium - Res PC & Aux HDMI & VGA feed)	1	\$ 1,400.00	\$ 1,400.00
15	Crestron	DM-TX-4K-100-C-1G-B-T	Crestron DM HDMI Tx	1	\$ 490.00	\$ 490.00
16	Mersive	SP-7000-E	Solstice perpetual software license integrated on an Android appliance - unlimited number of users - Enterprise Edition	1	\$ 1,299.00	\$ 1,299.00
17	Mersive	SM-101-UPE	1 year extended Pod software maintenance at time of purchase (first 12 months included with initial purchase) - Enterprise Edition - Additional 3% off - 2 Years Total	1	\$ 221.00	\$ 221.00
18	Shure	SLX124/85/SM58	Shure SLX Combo Wireless System Features SM58 Handheld Microphone & WL185 Lavalier Microphone	1	\$ 889.00	\$ 889.00
19	Shure	DIS-CCU	Central Control Unit for DDS 5900	1	\$ 1,075.00	\$ 1,075.00
20	Shure	PS-CCU-US	Power supply for DIS-CCU	1	\$ 775.00	\$ 775.00
21	Shure	DC 5980 P	Portable Conference Unit,	16	\$ 338.00	\$ 5,408.00
22	Shure	GM 5924	Gooseneck Mic. w/LED,	16	\$ 152.00	\$ 2,432.00
23	Biamp	TesiraFORTÉ VI	Biamp DSP with VoIP Interface	1	\$ 2,398.40	\$ 2,398.40
24	QSC	CX204V	QSC 70c 4-Ch Amplifier	1	\$ 1,280.00	\$ 1,280.00
25	JBL	Control 24CT	JBL Control 24CT Ceiling Speaker	8	\$ 116.80	\$ 934.40
26	Epson	VI3H010L93	EPSON Replacement Lamp G7000 Series	1	\$ 199.00	\$ 199.00
27	Epson	EPPEXPB2	EPSON Whole Unit Exchange Virtual Warranty, 2 Year - G Series	1	\$ 279.00	\$ 279.00
28						\$ -

<b>Material Sub Total</b>	\$ 44,315.80
<b>Cables &amp; Connectors</b>	\$ 1,379.36
<b>Labor and Programming</b>	\$ 6,825.00
<b>Travel &amp; Lodging</b>	\$ 1,250.00
<b>Subtotal</b>	\$ 53,770.16
<b>Freight</b>	\$ 525.00
<b>Total Sale Price</b>	\$ 54,295.16
<b>Sales Tax</b>	\$ -
<b>Total Quote</b>	\$ 54,295.16

7 Days \$7350 - 1/2 day discount \$525 for leg work  
 2 Guys for 5 nights

**Notes:**

1. Payment terms: A progress payment schedule shall be developed to meet the job schedule requirements.
2. The above proposal does not include any options.
3. All electrical work is left to the client or client subcontractor, unless otherwise determined.

Signature to proceed with order \_\_\_\_\_ Date \_\_\_\_\_

PURCHASE ORDER NUMBER : \_\_\_\_\_

\*\*\*EMAIL OR FAX TO - ORDERS@STREETANDCO.COM OR 804-747-6041\*\*\*

APRIL 2017 BUDGET TRANSFERS  
DEPARTMENT/GENERAL FUND

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/1/2017	SHERIFF	PROMOTIONS AND RETIREMENT PAYOUTS	3102	1002	000	026	(3,093.13)
	SHERIFF		3102	1002	000	056	3,093.13
	SHERIFF		3102	1001	000	015	(6,792.64)
	SHERIFF		3102	1001	000	046	6,792.64
	FIRE AND RESCUE		3505	1007	000	001	(1,015.39)
	FIRE AND RESCUE		3505	1001	000	031	1,015.39
	FIRE AND RESCUE		3505	1007	000	001	(1,017.99)
	FIRE AND RESCUE		3505	1001	000	032	1,017.99
	FIRE AND RESCUE		3505	1007	000	001	(1,015.45)
	FIRE AND RESCUE		3505	1001	000	043	1,015.45
4/6/2017	SHERIFF	SHERIFF OVERTIME	3102	1005	000	000	75,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	001	(75,000.00)
4/11/2017	PARKS AND RECREATION ADMINISTRATION	COST OF ENGINEERING SERVICE/SHERANDO STORAGE SHED	7101	5506	000	000	(2,429.54)
			7103	3002	000	000	2,429.54
4/11/2017	INSPECTIONS	DEFICIT IN OFFICE SUPPLIES	3401	4003	000	002	(1,500.00)
	INSPECTIONS		3401	5401	000	000	1,500.00
4/11/2017	TREASURER	VAAO DUES	1213	5204	000	000	(30.00)
	TREASURER		1213	5801	000	000	30.00
4/19/2017	FIRE AND RESCUE	BOOKS FOR REQUIRED TACTICAL EMERGENCY CARE	3505	4003	000	002	(9,200.00)
	FIRE AND RESCUE		3505	5411	000	000	9,200.00
4/19/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPLACE POLE LIGHT BOWMAN LIBRARY	4304	5101	000	006	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	007	1,000.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	006	(900.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	007	900.00
4/19/2017	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY17	4305	5413	000	000	(1,000.00)
	ANIMAL SHELTER		4305	5102	000	000	1,000.00
4/20/2017	SHERIFF	COVER EXPENSES FOR REMAINDER OF FY17	3102	5408	000	000	(8,000.00)
	SHERIFF		3102	5410	000	000	8,000.00
4/24/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	JANITORIAL SUPPLIES AT MILLWOOD FIRE STATION	4304	5407	000	021	(600.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	021	600.00
4/24/2017	COUNTY ATTORNEY	RECORDING FEE FOR PROFFER STATEMENT	1202	3002	000	000	(21.00)
	COUNTY ATTORNEY		1202	5413	000	000	21.00
4/24/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR/REPLACE SPLIT RAIL FENCE AT BOWMAN LIBRARY	4304	5302	000	006	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	007	500.00
4/24/2017	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR REMAINDER OF YEAR	4305	3002	000	000	(2,000.00)
	ANIMAL SHELTER		4305	3001	000	000	2,000.00
4/25/2017	ELECTORAL BOARD AND OFFICIALS	VOTING MACHINES	1301	8001	000	000	279,630.00
	ELECTORAL BOARD AND OFFICIALS		1301	3010	000	000	6,497.50
	TRANSFERS/CONTINGENCY		9301	5899	000	000	(286,127.50)
4/28/2017	PUBLIC SAFETY COMMUNICATIONS	PURCHASE EQUIPMENT AND REPAIR	3506	8003	000	000	(25,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3004	000	001	25,000.00
4/28/2017	REFUSE COLLECTION	REPLACE CONFERENCE ROOM FURNITURE -SHARE	4203	3004	000	001	(1,000.00)
	REFUSE COLLECTION		4203	5401	000	000	1,000.00
5/1/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	VACUUM CLEANER REPAIR	4304	5413	000	000	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	000	200.00
5/1/2017	FIRE AND RESCUE	PURCHASE BOOKS/RECRUIT SCHOOL AND DPO TRAINING	3505	4003	000	002	(2,200.00)
	FIRE AND RESCUE		3505	5411	000	000	2,200.00

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**May 11, 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 - Carneuse	(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)
COR refund - J.H. Racey Sr.	(4,492)
June 2017 Primaries	(49,552)
COR refund - disabled vet	(3,339)
COR refund - Ferguson Enterprises	(3,713)
	(811,525)

**Fund Balance, May 11, 2017**

**39,076,201**

County of Frederick  
 General Fund  
 April 30, 2017

ASSETS	FY17 <u>4/30/17</u>	FY16 <u>4/30/16</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	48,363,753.99	45,908,816.77	2,454,937.22 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	115,122,089.40	106,723,926.47	8,398,162.93
Streetlights	33,556.36	33,938.86	(382.50)
Miscellaneous Charges	43,076.75	66,247.51	(23,170.76)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	5,755.68	2,423.45	3,332.23
	<u>(9,774,801.94)</u>	<u>(20,115,603.56)</u>	<u>10,340,801.62</u> (1) Attached
<b>TOTAL ASSETS</b>	<u>154,529,924.47</u>	<u>133,356,243.73</u>	<u>21,173,680.74</u>
<b>LIABILITIES</b>			
Performance Bonds Payable	1,079,756.41	2,878,688.53	(1,798,932.12)
Taxes Collected in Advance	156,427.88	40,240.68	116,187.20 *B
Deferred Revenue	<u>115,199,940.60</u>	<u>106,824,411.84</u>	<u>8,375,528.76</u> *C
<b>TOTAL LIABILITIES</b>	116,436,124.89	109,743,341.05	6,692,783.84
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrance General Fund	314,595.78	1,183,325.41	(868,729.63) (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	17,426.24	17,353.02	73.22
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>32,371,306.03</u>	<u>18,504,355.08</u>	<u>13,866,950.95</u> (4) Attached
<b>TOTAL EQUITY</b>	<u>38,093,799.58</u>	<u>23,612,902.68</u>	<u>14,480,896.90</u>
<b>TOTAL LIAB. &amp; EQUITY</b>	<u>154,529,924.47</u>	<u>133,356,243.73</u>	<u>21,173,680.74</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	(71,870,099)	(75,532,964)	3,662,865
Est.Tr.to Other fds	(98,588,879)	(93,461,211)	(5,127,668)
Encumbrances	314,596	1,183,325	(868,730)
	(9,774,802)	(20,115,604)	10,340,802

**(2) General Fund Purchase Orders 4/30/17**

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
Social Services	3,355.00	(5) Cisco Phones
Fire and Rescue	42,350.07	Uniforms
	7,128.00	Replacement Helmets(27)
	5,062.33	SCBA Parts
	3,974.40	Fire Protective Helmets & Clothing
	4,206.00	Upgrade for Chlorine Emergency Kits
	12,558.75	Textbooks & Training Supplies
	3,950.00	Laerdal Airway Management Trainers
Parks	4,912.12	Program & Staff Shirts
	11,979.99	Newrider Riding Line Machine
	6,862.00	Replace 60' Pole on Ballfield
	19,676.06	Landscaping supplies(Grass Seed, Fertilizer, Etc.)
Public Safety	4,161.00	Radio Equipment Repair
	7,893.94	Broadband PATH Upgrade and Network Support
	14,712.00	Upgrade Broadband PATH Tower
Sheriff	4,395.26	Body Armor
	34,720.00	2016 Ford Fusion & 2016 Dodge Journey
	25,455.90	Ammunition
	6,548.84	Radio System
	5,599.98	Apple Mac Book Pro
	11,972.50	Datalogic Barcode Scanner
	25,827.50	(50) Seiko Thermal Mobile Printers
	28,075.00	Electronic Summons Software
<b>Total</b>	<b>314,595.78</b>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
<u>BALANCE 4/30/17</u>	953,404.62	214,838.54	470,228.70	1,650,412.10	<b>3,288,883.96</b>

**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			
<b>Total</b>	<b>1,650,412.10</b>			

**Other Proffers 4/30/17**

(4) Fund Balance Adjusted	
Ending Balance 4/30/17	39,132,805.54
Revenue 4/17	98,774,090.85
Expenditures 4/17	(56,244,991.07)
Transfers 4/17	(49,290,599.29)
<b>4/17 Ending Balance</b>	<b>32,371,306.03</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 April 30, 2017

<b>REVENUES:</b>	<u>Appropriated</u>	FY17 4/30/17 <u>Actual</u>	FY16 4/30/16 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	109,067,433.00	50,916,032.83	46,326,108.09	4,589,924.74 (1)
Other local taxes	34,831,980.00	25,056,993.51	23,443,773.07	1,613,220.44 (2)
Permits & Privilege fees	1,283,923.00	1,922,473.59	1,927,607.90	(5,134.31) (3)
Revenue from use of money and property	162,976.00	250,594.55	172,646.09	77,948.46 (4)
Charges for Services	2,710,296.00	2,223,792.75	2,146,276.97	77,515.78
Miscellaneous	520,614.68	1,323,150.03	304,490.14	1,018,659.89 *A
Recovered Costs	1,642,912.00	1,479,738.33	1,388,193.97	91,544.36 (5)
Proffers		1,187,884.87	1,470,410.59	(282,525.72) (5)
Intergovernmental:				
Commonwealth	10,094,379.86	14,374,717.13	13,953,753.95	420,963.18 (6)
Federal	55,065.70	38,713.26	75,950.45	(37,237.19) (7)
Transfers		0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<u>160,369,580.24</u>	<u>98,774,090.85</u>	<u>91,209,211.22</u>	<u>7,564,879.63</u>
<b>EXPENDITURES:</b>				
General Administration	11,408,979.11	8,918,400.52	8,912,762.19	5,638.33
Judicial Administration	2,677,014.22	2,083,041.80	1,862,715.49	220,326.31
Public Safety	35,416,437.05	28,059,069.71	24,758,300.84	3,300,768.87
Public Works	5,262,059.61	3,668,582.85	3,402,355.57	266,227.28
Health and Welfare	8,725,159.00	6,439,399.42	6,095,516.86	343,882.56
Education	78,819.00	59,114.25	42,000.00	17,114.25
Parks, Recreation, Culture	7,134,274.64	4,880,030.74	4,677,396.80	202,633.94
Community Development	2,460,531.94	2,137,351.78	1,626,669.42	510,682.36
<b>TOTAL EXPENDITURES</b>	<u>73,163,274.57</u>	<u>56,244,991.07</u>	<u>51,377,717.17</u>	<u>4,867,273.90 (8)</u>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	97,295,703.39	49,290,599.29	53,641,955.46	(4,351,356.17) (9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	(10,089,397.72)	(6,761,499.51)	(13,810,461.41)	(7,048,961.90)
<b>Fund Balance per General Ledger</b>		<u>39,132,805.54</u>	<u>32,314,816.49</u>	<u>6,817,989.05</u>
<b>Fund Balance Adjusted to reflect Income Statement 4/30/17</b>		32,371,306.03	18,504,355.08	13,866,950.95

\*A The Animal Shelter has received \$850,000 in donations.

<b>(1)General Property Taxes</b>	<b>FY17</b>	<b>FY16</b>	<b>Increase/Decrease</b>
Real Estate Taxes	26,134,858	23,950,081	2,184,777
Public Services Current Taxes	1,194,760	1,347,709	(152,949)
Personal Property	22,277,217	19,983,374	2,293,842
Penalties and Interest	1,044,705	855,232	189,473
Credit Card Chgs./Delinq.Advertising	(56,010)	(34,125)	(21,885)
Adm.Fees For Liens&Distress	320,502	223,836	96,666
	50,916,033	46,326,108	4,589,925

**(2) Other Local Taxes**

Local Sales and Use Tax	8,913,023.70	8,465,485.91	447,537.79
Communications Sales Tax	852,452.97	873,184.19	(20,731.22)
Utility Taxes	2,640,761.66	2,290,124.42	350,637.24
Business Licenses	6,467,587.71	6,158,910.30	308,677.41
Auto Rental Tax	87,338.31	165,163.76	(77,825.45)
Motor Vehicle Licenses Fees	644,985.16	572,965.75	72,019.41
Recordation Taxes	1,382,409.37	1,167,792.46	214,616.91
Meals Tax	3,591,911.38	3,377,750.21	214,161.17
Lodging Tax	455,383.55	352,522.56	102,860.99
Street Lights	17,029.70	15,672.70	1,357.00
Star Fort Fees	4,110.00	4,200.81	(90.81)
<b>Total</b>	<b>25,056,993.51</b>	<b>23,443,773.07</b>	<b>1,613,220.44</b>

**(3)Permits&Privileges**

Dog Licenses	42,385.00	36,971.00	5,414.00
Land Use Application Fees	5,525.00	9,725.00	(4,200.00)
Transfer Fees	2,470.27	2,540.70	(70.43)
Development Review Fees	322,598.92	444,615.89	(122,016.97)
Building Permits	1,224,231.42	1,071,020.26	153,211.16
2% State Fees	9,169.58	6,377.53	2,792.05
Electrical Permits	86,435.00	90,335.00	(3,900.00)
Plumbing Permits	22,978.40	19,769.80	3,208.60
Mechanical Permits	72,246.00	108,806.00	(36,560.00)
Sign Permits	4,650.00	4,401.72	248.28
Explosive Storage Permits	1,200.00	1,100.00	100.00
Commercial Burning Permits	325.00	125.00	200.00
Blasting Permits	225.00	420.00	(195.00)
Land Disturbance Permits	127,284.00	129,350.00	(2,066.00)
Residential Pump and Haul Fee	50.00	-	50.00
Septic Haulers Permit	300.00	300.00	-
Transfer Development Rights	400.00	1,750.00	(1,350.00)
<b>Total</b>	<b>1,922,473.59</b>	<b>1,927,607.90</b>	<b>(5,134.31)</b>

**(4) Revenue from use of**

Money	220,699.06	138,574.43	82,124.63
Property	29,895.49	34,071.66	(4,176.17)
<b>Total</b>	<b>250,594.55</b>	<b>172,646.09</b>	<b>77,948.46</b>

(5) Recovered Costs	FY17	FY16	Increase/Decrease
	4/30/2017	4/30/2016	
Recovered Costs Treasurer's Office	33,861.00	44,626.00	(10,765.00)
Worker's Comp	902.00	1,000.00	(98.00)
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	437,575.74	509,280.83	(71,705.09)
Recovered Cost Fire Companies	120,674.40	38,672.90	82,001.50
Recovered Costs Sheriff	2,900.00	-	2,900.00
Reimbursement Circuit Court	9,008.50	11,029.95	(2,021.45)
Reimb.Public Works/Planning Clean Up	2,590.00	3,086.25	(496.25)
Clarke County Container Fees	53,573.22	50,554.12	3,019.10
City of Winchester Container Fees	42,941.51	39,315.89	3,625.62
Refuse Disposal Fees	86,316.80	64,460.49	21,856.31
Recycling Revenue	58,840.49	59,132.13	(291.64)
Sheriff Restitution	160.00	-	160.00
Fire & Rescue Merchandise(Resale)	-	1,050.00	(1,050.00)
Container Fees Bowman Library	1,545.36	1,167.04	378.32
Litter-Thon/Keep VA Beautiful Grant	750.00	500.00	250.00
Restitution Victim Witness	-	1,195.00	(1,195.00)
Reimb.of Expenses Gen.District Court	27,481.57	21,866.40	5,615.17
Reimb.Task Force	47,197.23	56,167.91	(8,970.68)
Reimb. Elections	4,754.69	-	4,754.69
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	234,242.45	228,474.05	5,768.40
Comcast PEG Grant	84,391.00	72,126.45	12,264.55
Fire School Programs	18,156.00	14,874.25	3,281.75
Clerks Reimbursement to County	7,789.71	8,637.51	(847.80)
Sheriff Reimbursement	8,443.97	3,950.23	4,493.74
Subtotal Recovered Costs	1,479,738.33	1,388,193.97	91,544.36
Proffer-Other	-	483,090.46	(483,090.46)
Proffer Lynnehaven	54,052.96	30,404.79	23,648.17
Proffer Redbud Run	96,810.00	77,448.00	19,362.00
Proffer Canter Estates	73,583.46	77,671.43	(4,087.97)
Proffer Village at Harvest Ridge	15,390.00	13,851.00	1,539.00
Proffer Southern Hills	73,650.00	34,370.00	39,280.00
Proffer Snowden Bridge	588,741.45	432,440.91	156,300.54
Proffer Meadows Edge Racey Tract	241,728.00	251,800.00	(10,072.00)
Proffer Cedar Meadows	43,929.00	68,334.00	(24,405.00)
Proffer Westbury Commons	-	1,000.00	(1,000.00)
Subtotal Proffers	1,187,884.87	1,470,410.59	(282,525.72)
Grand Total	2,667,623.20	2,858,604.56	(190,981.36)

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



(6) Commonwealth Revenue	4/30/17	4/30/16	
	FY17	FY16	Increase/Decrease
Motor Vehicle Carriers Tax	26,854.52	37,721.45	(10,866.93)
Mobile Home Titling Tax	129,142.34	129,795.16	(652.82)
Recordation Taxes	426,395.03	284,889.59	141,505.44
P/P State Reimbursement	6,526,528.18	6,526,528.26	(0.08)
Shared Expenses Comm. Atty.	406,542.59	393,061.04	13,481.55
Shared Expenses Sheriff	1,828,136.57	1,852,732.20	(24,595.63)
Shared Expenses Comm. of Rev.	161,952.25	163,034.73	(1,082.48)
Shared Expenses Treasurer	130,853.72	124,034.60	6,819.12
Shared Expenses Clerk	362,135.07	337,233.48	24,901.59
Public Assistance Grants	3,566,488.06	3,403,612.28	162,875.78
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	30,725.28	(13,343.42)
JJC Grant Juvenile Justice	96,269.00	128,358.00	(32,089.00)
Rent/Lease Payments	223,683.10	145,285.70	78,397.40
Spay/Neuter Assistance - State	2,235.75	2,318.10	(82.35)
Wireless 911 Grant	52,112.67	50,956.81	1,155.86
State Forfeited Asset Funds	13,269.60	33,770.21	(20,500.61)
Victim Witness	145,430.25	25,807.50	119,622.75
F&R OEMS Reimbursement	289.80	3,805.88	(3,516.08)
<b>Total</b>	<b>14,374,717.13</b>	<b>13,953,753.95</b>	<b>420,963.18</b>

\*1

\*2

\*1 Increase for special needs.

\*2 Timing of receipt of revenue.

**County of Frederick**

**General Fund**

**April 30, 2017**

<b>(7) Federal Revenue</b>	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	22,435.26	38,983.00	(16,547.74)
Emergency Services Grant	6,475.00	12,848.00	(6,373.00)
<b>Total</b>	<b>38,713.26</b>	<b>75,950.45</b>	<b>(37,237.19)</b>

**(8) Expenditures**

Expenditures increased \$4,867,273.90. **Public Safety** increased \$3,300,768.87 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 \$968,145.37 impacted by staff turnover, position reclassifications, and the addition of seven deputy and sixteen firefighter positions. **Community Development** reflects the \$510,682.36 increase in transfers to the Economic Development Authority for EDA incentives. The Transfers decreased \$4,351,356.17. See chart below:

<b>(9) Transfers Decreased \$4,351,356.17</b>			
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	-32,852.03	105,577.82	(138,429.85) *4
<b>Total</b>	<b>49,290,599.29</b>	<b>53,641,955.46</b>	<b>(4,351,356.17)</b>

\*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  
 April 30, 2017

ASSETS	FY2017 <u>4/30/17</u>	FY2016 <u>4/30/16</u>	Increase <u>(Decrease)</u>
Cash	8,644,595.32	6,318,666.57	2,325,928.75 *1
GL controls(est.rev/est.exp)	<u>(877,192.32)</u>	<u>(758,682.28)</u>	<u>(118,510.04)</u>
<b>TOTAL ASSETS</b>	<b><u>7,767,403.00</u></b>	<b><u>5,559,984.29</u></b>	<b><u>2,207,418.71</u></b>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,395,005.00</u>	<u>2,258,904.00</u>	<u>136,101.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,395,005.00</u></b>	<b><u>2,258,904.00</u></b>	<b><u>136,101.00</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	4,412.10	19,470.06	(15,057.96)
Fund Balance	<u>5,367,985.90</u>	<u>3,281,610.23</u>	<u>2,086,375.67 *2</u>
<b>TOTAL EQUITY</b>	<b><u>5,372,398.00</u></b>	<b><u>3,301,080.29</u></b>	<b><u>2,071,317.71</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>7,767,403.00</u></b>	<b><u>5,559,984.29</u></b>	<b><u>2,207,418.71</u></b>

**NOTES:**

\*1 Cash increased \$2,325,928.75. Refer to the following page for comparative statement of revenues expenditures and changes in fund balance.

\*2 Fund balance increased \$2,086,375.67. 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 \$2,359,082.87.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY2017</u>
Prisoner Billing:	31,224.87
Compensation Board Reimbursement 4/17	<u>\$458,758.45</u>
<b>Total</b>	<b>489,983.32</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 4/30/17

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY2017 4/30/17 <u>Actual</u>	FY2016 4/30/16 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	115.15	148.54	(33.39)
Interest		25,568.59	11,508.18	14,060.41
Supervision Fees	38,896.00	24,953.62	30,458.00	(5,504.38)
Drug Testing Fees	1,000.00	275.00	-	275.00
Work Release Fees	414,868.00	261,560.97	274,285.73	(12,724.76)
Prisoner Fees From Other Localities	0.00	713.28		
Federal Bureau Of Prisons	0.00	825.00	1,202.52	(377.52)
Local Contributions	6,988,314.00	6,988,314.00	6,495,106.00	493,208.00
Miscellaneous	6,500.00	22,888.94	6,506.33	16,382.61
Phone Commissions	420,000.00	233,882.04	259,286.46	(25,404.42)
Food & Staff Reimbursement	112,000.00	47,229.28	47,009.37	219.91
Elec.Monitoring Part.Fees	85,000.00	67,566.35	82,534.31	(14,967.96)
Share of Jail Cost Commonwealth	1,250,000.00	1,047,970.61	747,470.60	300,500.01
Medical & Health Reimb.	75,000.00	67,134.03	63,092.14	4,041.89
Shared Expenses CFW Jail	5,200,000.00	4,076,447.85	4,071,102.71	5,345.14
State Grants	276,233.00	276,233.00	270,346.00	5,887.00
D.J.C.P. Grant	0.00	252.00		
Local Offender Probation	247,636.00	247,636.00	252,286.00	(4,650.00)
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
<b>TOTAL REVENUES</b>	<u>20,415,359.00</u>	<u>18,691,675.15</u>	<u>16,516,840.47</u>	<u>2,173,869.40</u>
<b>EXPENDITURES:</b>	<u>21,296,963.42</u>	<u>16,332,592.28</u>	<u>15,719,654.78</u>	<u>612,937.50</u>
<b>Excess(Deficiency)of revenues over expenditures</b>		2,359,082.87	797,185.69	1,561,897.18
<b>FUND BALANCE PER GENERAL LEDGER</b>		<u>3,008,903.03</u>	<u>2,484,424.54</u>	<u>524,478.49</u>
<b>Fund Balance Adjusted To Reflect Income Statement 4/30/17</b>		5,367,985.90	3,281,610.23	2,086,375.67

County of Frederick  
Fund 12 Landfill  
April 30, 2017

ASSETS	FY2017 4/30/2017	FY2016 4/30/16	Increase (Decrease)
Cash	34,456,222.85	33,861,250.48	594,972.37
Receivables:			
Accounts Receivable			
Fees	770,074.28	600,241.19	169,833.09 *1
Accounts Receivable Other	2,780.31	75.00	2,705.31
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>(2,849,616.14)</u>	<u>481,951.58</u>
<b>TOTAL ASSETS</b>	<b><u>50,451,303.55</u></b>	<b><u>49,608,945.30</u></b>	<b><u>842,358.25</u></b>
<b>LIABILITIES</b>			
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>2,780.31</u>	<u>75.00</u>	<u>2,705.31</u>
<b>TOTAL LIABILITIES</b>	<b><u>12,988,489.76</u></b>	<b><u>12,677,221.40</u></b>	<b><u>311,268.36</u></b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances	122,539.84	7,623.86	114,915.98 *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>27,481,831.95</u>	<u>27,065,658.04</u>	<u>416,173.91</u> *4
<b>TOTAL EQUITY</b>	<b><u>37,462,813.79</u></b>	<b><u>36,931,723.90</u></b>	<b><u>531,089.89</u></b>
<b>TOTAL LIABILITY AND EQUITY</b>	<b><u>50,451,303.55</u></b>	<b><u>49,608,945.30</u></b>	<b><u>842,358.25</u></b>

**NOTES:**

\*1 Landfill fees increased \$169,833.09. Landfill fees 4/17 were \$523,103.75 compared to \$513,110.67 at 4/16 for an increase of \$9,993.08. Delinquent fees for 4/17 were \$246,395.10 compared to \$82,616.76 4/16 for an increase of \$163,778.34.

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

\*3 The encumbrance balance at 4/17 was \$122,539.84 for CDD Landfill Partial Closure of Area 1, Phase 1.

\*4 Fund balance increased \$416,173.91. 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 \$664,079.71 year to date revenue less expenditures.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 April 30, 2017

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	<u>FY17 4/30/17 Actual</u>	<u>FY16 4/30/16 Actual</u>	<u>YTD Actual Variance</u>
Credit Card Charges	0.00	2,663.45	3,702.01	(1,038.56)
Interest on Bank Deposits	60,000.00	94,568.79	59,619.03	34,949.76
Salvage and Surplus	0.00	89,845.70	58,747.30	31,098.40
Sanitary Landfill Fees	5,516,450.00	4,475,207.31	4,374,773.59	100,433.72
Charges to County	0.00	418,804.87	324,174.30	94,630.57
Charges to Winchester	0.00	156,197.44	91,122.50	65,074.94
Tire Recycling	120,000.00	118,367.11	79,535.43	38,831.68
Reg. Recycling Electronics	66,000.00	42,616.00	40,530.00	2,086.00
Greenhouse Gas Credit Sales	10,000.00	51,019.52	32,387.06	18,632.46
Miscellaneous	63,049.96	7,855.96	5,595.40	2,260.56
Wheel Recycling	70,000.00	0.00	0.00	0.00
Renewable Energy Credits	116,262.00	171,872.38	114,649.96	57,222.42
Landfill Gas To Electricity	370,758.00	300,767.24	302,544.05	(1,776.81)
Waste Oil Recycling		0.00	1,920.53	(1,920.53)
<b>TOTAL REVENUES</b>	<b>6,392,519.96</b>	<b>5,929,785.77</b>	<b>5,489,301.16</b>	<b>440,484.61</b>
Operating Expenditures	5,538,485.06	3,033,197.90	3,175,960.86	(142,762.96)
Capital Expenditures	3,344,239.30	2,232,508.16	777,545.98	1,454,962.18
<b>TOTAL Expenditures</b>	<b>8,882,724.36</b>	<b>5,265,706.06</b>	<b>3,953,506.84</b>	<b>1,312,199.22</b>
<b>Excess(deficiency)of revenue over expenditures</b>		<b>664,079.71</b>	<b>1,535,794.32</b>	<b>(871,714.61)</b>
<b>Fund Balance Per General Ledger</b>		<b>26,817,752.24</b>	<b>25,529,863.72</b>	<b>1,287,888.52</b>
<b>FUND BALANCE ADJUSTED</b>		<b>27,481,831.95</b>	<b>27,065,658.04</b>	<b>416,173.91</b>



Government Finance Officers Association  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

April 4, 2017

Cheryl B. Shiffler  
Finance Director  
County of Frederick  
107 N. Kent Street  
Winchester, VA 22601

Dear Ms. Shiffler:

A panel of independent reviewers has completed its examination of your Popular Annual Financial Report (PAFR) submitted to Government Finance Officers Association (GFOA). We are pleased to notify you that your PAFR for the fiscal year ended June 30, 2016, has substantially met the requirements of the PAFR Program. In the absence of authoritative standards governing the presentation, these requirements are based on an evaluation of information presented, reader appeal, understandability, distribution, and other elements (such as whether the PAFR is a notable achievement for the government given the government's type and size, and the PAFR's creativity and usefulness). The report received a weighted average score of 75.00 percent or above from three of the four highest individual reviews.

Each entity submitting a report to the PAFR Program is provided with confidential comments and suggestions for possible improvements in the subsequent year's presentation. Your comments and suggestions, as well as a "Summary of Grading" form, are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next PAFR.

Continuing participants will find a Certificate and brass medallion enclosed with these results. The brass medallion may be mounted on your ten-year plaque. First-time recipients will find a Certificate enclosed with these results and will receive a plaque in approximately six weeks. The Award commemorates your achievement and may be used for formal presentations.

A current holder of a PAFR Award may include a reproduction of the Certificate in its immediately subsequent PAFR. A camera-ready copy of your Certificate is enclosed for that purpose. If you reproduce your Certificate in your next report, please refer to the enclosed instructions.

Washington, DC Office

Federal Liaison Center, 660 North Capitol Street, NW, Suite 410 • Washington, DC 20001 • 202.393.8020 fax: 202.393.0780

[www.gfoa.org](http://www.gfoa.org)

Cheryl B. Shiffler  
April 4, 2017  
Page 2

The PAFR Award is valid for one year. To continue your participation in the program, it will be necessary for you to submit your next PAFR to GFOA within six months of the end of your entity's fiscal year. Enclosed is an application to facilitate a timely submission. If submitting electronically, the completed application can be scanned and e-mailed along with a link to the electronic version of the PAFR. If hard copies are submitted, four copies of the completed application should be enclosed with four copies of the PAFR. The appropriate fee may be paid by credit card or check.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain a well-presented PAFR. If we can be of further assistance, please do not hesitate to contact the PAFR Program staff in the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Todd Buikema". The signature is written in a cursive style with a long horizontal stroke at the beginning.

Todd Buikema  
Acting Director, Technical Services Center

Enclosures





**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

March 31, 2017

Cheryl B. Shiffler  
Finance Director  
County of Frederick  
107 North Kent Street  
Winchester, VA 22601

Dear Ms. Shiffler:

We are pleased to notify you that your 2016 fiscal year end comprehensive annual financial report (CAFR) qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment. Congratulations for having satisfied the high standards of the program. We hope that your example will encourage others in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements are enclosed. It is strongly encouraged the recommended improvements be implemented into the next report and the report be submitted to the program within six months of your next fiscal year end. Certificate of Achievement Program policy requires that written responses to the comments and suggestions for improvement accompany the next fiscal year's submission. The written responses should provide details about how each item is addressed within this report. These responses will be provided to those Special Review Committee members participating in the review. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. An AFRA is enclosed for the preparer as designated on the application.

Continuing participants will find a Certificate and brass medallion enclosed with these results. First-time recipients will find a Certificate enclosed with these results and will receive a plaque in about 10 weeks. You may arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and we hope that appropriate publicity will be given to this notable achievement. A sample news release has been enclosed.

A current holder of a Certificate of Achievement may include a reproduction of the Certificate in its immediately subsequent CAFR. A camera-ready copy of your Certificate is enclosed for that purpose. If you reproduce your Certificate in your next report, please refer to the enclosed instructions. A Certificate of Achievement is valid for a period of one year.

A Certificate of Achievement Program application is posted on GFOA's website. This application must be completed and accompany your next submission. See sections III and IV of the application for instructions. **The entity's GFOA membership number appears on the attached comments and must be listed on the application.** Your continued interest in and support of the Certificate of Achievement Program is most appreciated. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Buikema". The signature is written in a cursive, flowing style.

Todd Buikema  
Acting Director, Technical Services Center

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.)*