

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS  
Wednesday, December 19, 2018  
8:00 a.m.  
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, December 19, 2018 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Gary Lofton; Jeffrey Boppe; and Angela Rudolph. Non-voting liaisons: William Orndoff, Treasurer; and Ellen Murphy, Commissioner of the Revenue.

Committee Members Absent: none

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; Donald Lang, Sheriff Captain; Joe Wilder, Public Works Director; Jennifer Place, Budget Analyst; Jason Robertson, Parks & Recreation Director; Jon Turkel, Assistant Parks & Recreation Director; LeeAnna Pyles, Public Safety Communications Director; and Scott Varner, IT Director.

Others present: Patty Camery, FCPS Executive Director of Finance; and Kevin Kenney, FCPS Clerk of the Works.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 2, 3, 4, 6, 10 and 15 were approved under consent agenda.

1. The FCPS Executive Director of Finance requests a General Fund and School Capital Projects Fund supplemental appropriation in the amount of \$1,264,000 to implement Phase II Safety and Security Construction Upgrades. Local funds are required. Request has been approved by the School Board. See attached memo, p. 4 – 7. The committee recommends approval.
2.  The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$2,000. This amount represents a grant award from the Virginia DEQ in support of the County's Secure Your Load campaign. No local funds required. See attached memo, p. 8.
3.  The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$3,404.95. This amount represents an insurance claim for stolen equipment. No local funds required. See attached memo, p. 9.
4.  The Public Works Director request a General Fund supplemental appropriation in the amount of \$10,000. This amount represents donated funds received for spaying and neutering shelter pets. No local funds required. Request has been approved by the Public Works Committee. See attached memo, p. 10 – 11.
5. The Public Works Director requests a Shawneeland Fund supplemental appropriation in the amount of \$300,000. This amount represents funds for emergency repairs to roads and drainage structures due to excessive rainfall. Request has been approved by the Public Works Committee. See attached memo, p. 12. The committee recommends approval.
6.  The IT Director requests a General Fund supplemental appropriation in the amount of \$45,535. This amount represents PEG funds to be used for electronic agenda

creation/management and live streaming of County meetings. No local funds required.  
Request has been approved by the IT Committee. See attached memo, p. 13.

7. The IT Director requests a General Fund supplemental appropriation in the amount of \$11,251. This amount represents fund needed to hire an additional GIS Technician. Local funds are required. Request has been approved by the IT Committee. See attached memo, p. 14 – 15. The committee recommends a transfer from contingency funds.
8. The Parks & Recreation Director requests the creation of the School Grounds Maintenance Equipment Fund to set aside funds for grounds maintenance equipment replacement. The Parks and Recreation Commission has approved the request. See the attached proposed policy, p. 16 – 18. The committee recommends approval.
9. The Sheriff requests a General Fund supplemental appropriation in the amount of \$954. This amount represents proceeds from the sale of old gym equipment to be used toward replacement. No local funds required. See attached memo, p. 19. The committee recommends approval.
10.  The Sheriff requests a General Fund supplemental appropriation in the amount of \$203.33. This amount represents K9 donations. No local funds required. See attached memos, p. 20 – 23.
11. The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,637.55. This amount represents proceeds from the sale of salvage and surplus in excess of budgeted revenue. No local funds required. See attached memo, p. 24. The committee recommends approval.
12. The Sheriff request a General Fund supplemental appropriation in the amount of \$4,500. This amount represents reimbursements received from the Secret Service for the purchase of evidence collection and storage equipment. No local funds required. See attached memo, p. 25 – 27. The committee recommends approval.
13. The Sheriff requests a General Fund supplemental appropriation in the amount of \$28,850. This amount represents recovered costs for traffic control to be used for overtime. No local funds required. See attached memo, p. 28 – 29. The committee recommends approval.
14. The Sheriff requests a General Fund supplemental appropriation not to exceed \$42,000. This amount represents funds for radio equipment. Local funds are required. Request has been approved by the Public Safety Committee. See attached information, p. 30 – 31. The committee recommends a transfer from contingency funds.
15.  The Finance Director requests a General Fund supplemental appropriation in the amount of \$41,450.34. This amount represents unspent FY 18 VJJCA funds to be returned to the State. No local funds required. See attached information, p. 32 – 35.

#### ITEMS FOR INFORMATION ONLY

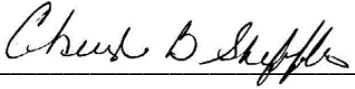
1. The Finance Director provides a Fund 10 Transfer Report for November 2018. See attached, p. 36.

2. The Finance Director provides financial statements ending November 30, 2018. See attached, p. 37 – 47.
3. The Finance Director provides an FY 2019 Fund Balance Report ending December 13, 2018. See attached, p. 48.


Respectfully submitted,

FINANCE COMMITTEE

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

By 

Cheryl B. Shiffler, Finance Director

DATE: November 12, 2018  
TO: Jay Tibbs, Deputy County Administrator  
FROM: Patty D. Camery, FCPS Executive Director of Finance   
RE: FY 2019 Budget Item for Consideration by the Board of Supervisors

On November 7, 2018, the School Board voted to request a supplemental appropriation from the Frederick County Board of Supervisors for the Phase II Safety and Security Construction Upgrades. Please include the following FY 2019 request on the agenda for the Board of Supervisors' meeting scheduled for December 12, 2018.

**Budget Adjustments to the Capital Projects Fund**

A budget adjustment to the School Capital Projects Fund is requested for \$1,264,000.00 to provide, construct, and implement Phase II Safety and Security Construction Upgrades to James Wood High School, Millbrook High School, Sherando High School, James Wood Middle School, Dowell J. Howard Center, NREP at Senseny Road School, Apple Pie Ridge Elementary School, and Frederick County Schools' Central Administration Building.

cc: Dr. David T. Sovine, Superintendent  
Kris C. Tierney, Frederick County Administrator  
Cheryl Shiffler, Frederick County Finance Director

**RESOLUTION  
OF THE COUNTY SCHOOL BOARD OF  
FREDERICK COUNTY, VIRGINIA  
REQUESTING A SUPPLEMENTAL APPROPRIATION  
TO THE FY2019 CAPITAL PROJECTS FUND**

**RECITALS**

**WHEREAS**, the supervision of Frederick County Public Schools (the “Division”) is vested in the County School Board of Frederick County, Virginia (the “Board”), a Virginia public body corporate, which holds the authority to monitor and manage the safety and welfare of its students; to provide a safe and secure school environment; to ensure that an educational program of high quality is established and continually maintained; and to provide an atmosphere that enables students to achieve at high levels and staff to teach in an environment free of violent threat; and

**WHEREAS**, consistent with Virginia Code § 22.1-79, the Board is also responsible for managing and controlling the property of the Division and providing for the erecting, furnishing, and equipping of necessary school buildings; and

**WHEREAS**, the Board has conducted an extensive condition study and evaluation of student and staff controlled access from all exterior entrances in all school buildings to prepare for preliminary design detail; and

**WHEREAS**, the prevalence of school shootings and other safety and security concerns necessitates additional construction to existing school buildings that are more than five years old to secure existing exterior entrance and exits and to provide other upgrades; and

**WHEREAS**, the use of modular classrooms to accommodate severe overcrowding in the Division’s high schools and elementary schools, creating the need to move students back and forth outside of the building envelope multi-times a day, necessitates that additional facility enhancements be designed and constructed; and

**WHEREAS**, the exterior entrance and exit upgrades are referred to as the Phase II Safety and Security Construction Upgrades and will include upgrades to the James

Resolution  
County School Board of  
Frederick County, Virginia  
Page 1 of 3



Wood High School, Millbrook High School, Sherando High School, James Wood Middle School, Dowell J. Howard Center, NREP at Senseny Road School, Apple Pie Ridge Elementary School and Frederick County Schools Central Administration Building; and

**WHEREAS**, a supplemental appropriation to the FY2019 Capital Projects Fund in the amount of \$1,264,000.00 is needed to provide, construct and implement the Phase II Safety and Security Construction Upgrades; and

**WHEREAS**, these recitals are an integral part of this Resolution.

**NOW, THEREFORE, BE IT RESPECTFULLY RESOLVED BY THE COUNTY SCHOOL BOARD OF FREDERICK COUNTY, VIRGINIA:**

- 1. The Board requests a supplemental appropriation to the FY2019 Capital Projects Fund in the amount of \$1,264,000.00 for the Phase II Safety and Security Construction Upgrades to James Wood High School, Millbrook High School, Sherando High School, James Wood Middle School, Dowell J. Howard Center, NREP at Senseny Road School, Apple Pie Ridge Elementary School and Frederick County Schools Central Administration Building;
- 2. The Phase II Safety and Security Upgrades shall be reviewed and approved as follows:

**Section I** – The school plans shall be reviewed and approved according to Frederick County Ordinance by the Chief Building Official and appropriate State or Federal Agencies with jurisdiction such as the Virginia Department of Transportation; and

**Section II** – The school plans shall be reviewed and approved by the Frederick County Fire Marshal.

- 3. That this Resolution shall take effect immediately upon its passage.
- 4. That the Clerk of the County School Board of Frederick County, Virginia, is authorized to transmit a certified copy of this Resolution to the Board of Supervisors of Frederick County, Virginia.

John Lamanna  
Dr. John J. Lamanna, Chair  
County School Board of Frederick County,  
Virginia

[Signature]  
Clerk, Frederick County School Board

Attested To:

Patty Cameron  
Executive Director of Finance and Deputy Clerk

Recorded Vote

Moved By: Mr. Thatcher

Seconded By: Mr. Foreman

Yeas: 7

Nays: 0



## MEMORANDUM

**TO:** Sharon Kibler, Finance Department

**FROM:** Gloria Puffinburger, Solid Waste Manager *GP*

**THROUGH:** Joe C. Wilder, Director of Public Works

**SUBJECT:** Appropriation of Grant Proceeds

**DATE:** December 11, 2018

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The purpose of this memorandum is to request appropriation of proceeds from a grant in the amount of \$2,000 to the Litter Control (4205) budget. Funds were awarded by the Virginia Department of Environmental Quality in support of the county's Secure Your Load campaign.

No local matching funds are required for this grant which will be used to purchase promotional items. Materials will primarily be distributed by Sheriff's deputies when they interact with motorists regarding loose loads of debris. Staff intends for the Secure Your Load campaign to be an on-going outreach project which will not require additional funds after the initial startup year which concludes in June 2019.

The electronic transfer of funds went to Treasurer's Office cash register 1077, GL#3-010-024040-007. *(cash sheet 11/8/18)*

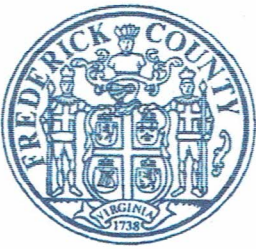
If approved, please set up an expenditure line item in 4205.

If you have any questions, please do not hesitate to contact me at Extension 8219.

/gmp

cc: file





## MEMORANDUM

**TO:** Sharon Kibler, Finance Department

**FROM:** Gloria Puffinburger, Solid Waste Manager *G.P.*

**THROUGH:** Joe C. Wilder, Director of Public Works *JCW*

**SUBJECT:** Appropriation of Insurance Proceeds

**DATE:** December 5, 2018

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The purpose of this memorandum is to request that \$3404.95 in insurance proceeds be placed into line item 10-4203-5407-00 (Repair & Maintenance – Buildings and Grounds) in the Refuse Collection Budget. Funds represent payment for a claim resulting from equipment stolen from the Stephenson convenience site. Insurance proceeds will partially pay for the replacement of a zero turn mower and trailer taken from the site.

If you have any questions, please do not hesitate to contact me at Extension 8219.

/gmp

cc: file

c.s. 11/28/18



MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance

**FROM:** Joe C. Wilder, Director of Public Works *JCW*

**SUBJECT:** Supplemental Appropriation Requests –  
Animal Shelter and Shawneeland Sanitary District

**DATE:** December 7, 2018

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The Animal Shelter is requesting a supplemental appropriation in the amount of \$10,000.00. The funds are for the spay/neuter program and is from the 10-240-2501 donation fund. The request was unanimously approved at the October 30, 2018 Public Works Committee Meeting with the recommendation to forward on to the Finance Committee for further consideration.

**(Attachment 1)**

The Shawneeland Sanitary District is requesting a supplemental appropriation in the amount of \$300,000.00 to replenish line items in the budget that have been used for emergency repairs this year. Funds for the request are in the Shawneeland reserve fund. The request was unanimously approved at the November 27, 2018 Public Works Committee Meeting with the recommendation to forward on to the Finance Committee for further consideration.

**(Attachment 2)**

We request this item to be placed on the December 19, 2018 Finance Committee Meeting for discussion and consideration.

If you have any questions, please feel free to contact me.

JCW/kco

Attachments: as stated

cc: Kris Tierney, County Administrator  
Jay Tibbs, Deputy County Administrator  
Sharon Kibler, Assistant Finance Director  
file

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**FREDERICK COUNTY - ANIMAL SHELTER**

Kathy M. Whetzel  
Shelter Manager  
540/667-9192 ext. 2502  
FAX 540/722-6108  
E-mail: kwhetzel@fcva.us

**MEMORANDUM**

TO: Joe Wilder, Director of Public Works  
FROM: Kathy M. Whetzel, Shelter Manager  
SUBJECT: FY 19 Donation Fund Appropriation  
DATE: 10/12/18

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The Shelter is requesting an appropriation from 1034 donation fund, into line item 10-4305-3001-00 Professional Health Services, in the amount of \$10,000.00 for the FY 19 Budget.

The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets. *bal: \$245,059.38*

Please contact me if you have any questions.

KMW:hag



## MEMORANDUM

**TO:** Public Works Committee

**FROM:** Kevin C. Alderman, Shawneeland Sanitary District Manager

**THROUGH:** Joe C. Wilder, Director of Public Works *JCW*

**SUBJECT:** Supplemental Appropriation Request

**DATE:** November 20, 2018

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Shawneeland Sanitary District would like to request a supplemental appropriation in the amount of \$300,000. Funds are available in the Shawneeland Reserve Fund – 16-2402530. *bal : \$1,574,028 12/12/18*

Over the past 6 months, Frederick County has received record rainfall. Shawneeland has experienced a lot of road damage that necessitated emergency repairs using outside contractors and in-house forces. Repairs have been made to multiple roads and drainage structures throughout Shawneeland. We also have had to repair a slope failure on the west abutment of Cherokee Dam.

In order to perform this emergency work, funding from several line items within the current budget were transferred and spent on the emergency repairs and construction services. We are requesting that funds be placed in the following line items and amounts as indicated:

-16-8108-3004-000 Repair and Maintenance – Roads	\$148,000
-16-8108-3010-000 Other Contractual Services	\$ 52,000
-16-8108-5413-000 Road and Street Materials	\$100,000

The supplemental funds will allow staff to perform normal maintenance and repairs within Shawneeland for the rest of this fiscal year.

We are requesting that the committee endorse our supplemental appropriation request of \$300,000 and for the request to be forwarded to the Finance Committee for further consideration.

JCW/kco



## COUNTY OF FREDERICK

### Information Technologies

Scott Varner, Director of Information Technology

svarner@fcva.us

Voice 540.722.8261

### MEMO

**To:** Finance Committee  
**From:** Scott Varner, Director of Information Technology  
**Subject:** Request for PEG Funds  
**Date:** November 1, 2018

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The Information Technology Department is requesting to use \$45,600 in Peg Funds to pay for professional services and equipment for electronic agenda creation/management and live streaming of County meetings. The system proposed would offer citizens and interested parties digital access to meeting agendas, live webcasting, video recording, and minutes in a central, searchable portal. The current broadcast video server will be replaced due to technical issues and age. The breakdown of costs associated with the project are below.

- Live streaming and video archiving of meetings - \$24,310.31
- Peak Electronic Agenda Management - \$11,224.49
- Nexus Broadcast Video Server - \$10,000.00

**Total - \$45,534.80**

The Peg Funds are funds derived from our Cable Franchise fees. The use of funds from the PEG Grant are narrow in scope and can only be used for items related to the broadcasting of meetings.

This item was presented to the Board of Supervisors Information Technology Committee on Thursday, October 18, 2018. The request was unanimously approved by the Committee to move forward to the Finance Committee.

Sincerely,

Scott Varner

County of Frederick

Director of Information Technology

PEG funds collected YTD FY19 \$43,722.50 (as of 12/12/18 3-010-019110-0027)

PEG reserved fund balance: \$377,100 (as of 12/12/18) 0-010-000240-2443

107 North Kent Street, Winchester, Virginia 22601-5039





## COUNTY OF FREDERICK

### Information Technologies

Scott Varner, Director of Information Technology

svarner@fcva.us

Voice 540.722.8261

### MEMO

**To:** Finance Committee  
**From:** Scott Varner, Director of Information Technology  
**Subject:** Additional GIS Tech  
**Date:** November 1, 2018

IT/GIS is seeking \$11,251.02 to fill an entry level GIS Technician position in the current fiscal year. The funding would allow us to hire this position in March 2019. Below is a break down of the cost of the position for the remainder of the current fiscal year, including \$9,500 in salary savings from the IT Technician position.

Cost of position from March 2019 through end of Fiscal Year

Salary: \$14,277.00  
Benefits: \$ 6,474.02  
Total: \$20,751.02

Minus salary savings IT/GIS bring to the table: \$9,500.00

**Total cost of position for remainder of fiscal year: \$11,251.02**

The new position will be used to help with the increased workload experienced by our current GIS staff and especially our GIS Technician responsible for managing our E-911 system. In 2008 during the recession the GIS lost one full time GIS Technician that has not been replaced. The primary focus of that position was Public Safety, this work was redistributed and picked up by existing staff. As the economy has improved staff has experienced a steady increase in the workload. Staff members that already had a full workload prior to picking up those additional tasks are now overloaded in trying to manage the work.

An area that has been affected by this additional work is our assignment of new addresses. This area of work has been increasing exponentially as the economy has improved. The table below shows request for new addresses from fiscal year 2014 through today. As you can see the number of new addresses requested per fiscal year has almost doubled since 2014.

**New Address Requests**

<b>Year:</b>	<b>Total:</b>
FY 2018	207* (as of 10/1/2018)
FY 2017	861
FY 2016	877
FY 2015	673
FY 2014	477

\*Indicates a backlog of 153 addresses & road names for 2018

The next two tables show how this trend has continued through the number of plans being reviewed and the number of new road names being approved and added to the County's 911 System.

**New Road Name Requests**

Year:	Total:
FY 2018	31 (as of 10/1/2018)
FY 2017	58
FY 2016	56
FY 2015	39
FY 2014	31

**Plan Reviews**

Year:	Total:
FY 2018	9 (as of 10/1/2018)
FY 2017	45
FY 2016	14
FY 2015	5
FY 2014	2

What is not shown in these numbers is the time our GIS Tech spends in the field dealing with Addressing and Road Naming issues. As part of managing the E-911 system the Tech often needs to complete field visits to verify data received and resolve issues or questions they have with the information they receive or about the address issued. Although it is hard to estimate how much time the field work requires, we estimate it to be approximately 15% - 20% of their time.

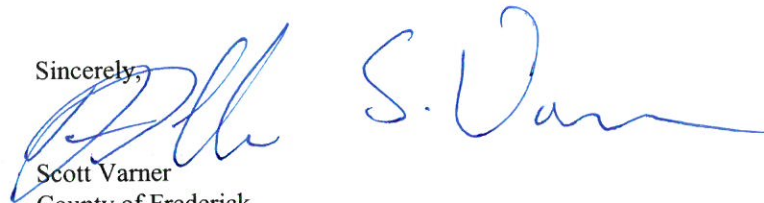
Other work done by our GIS Technician includes assisting with Citizen walk-in's requests. These are handled as they arrive. The time taken to handle these requests vary from request to request but on average staff spends about 1.5 hrs. with the citizen in the office. More complicated walk-in requests can take several days to complete.

In additional to the day to day work of the GIS staff, we will be performing a variety of duties to facilitate the move to NextGen 911. This work is mandated by the State and directly affects the County. This project started in August 2018 and requires us to have a 98% match for both streets and addressing between GIS/MSAG/ANI/ALI. Completion of this project must be done 3 months prior to implementation of the NextGen 911. The State has tentatively scheduled the Winchester/Frederick router in late 2019 or 1<sup>st</sup> quarter 2020. For our GIS data to be ready a full-time staff person must be dedicated to this project. At the present time, we do not have staff available to devote solely to this project without drastically affecting the services provided and our responsiveness to citizens and internal departments.

Overall the existing GIS Technician is currently the busiest technician we have with 207 Helpdesk tickets between July 1<sup>st</sup> and October 1<sup>st</sup>, 2018. To help relieve this work load GIS has shifted work, taken on multiple interns, and looked for process automation wherever possible. Ultimately these steps have provided some relief but not enough. That is why we are requesting \$22,152.00 to fill the GIS Technician position that was lost during the recession. This will allow us to ensure we are continuing to deliver the superior service the citizens of Frederick County have come to expect.

This item was presented to the Board of Supervisors Information Technology Committee on Thursday, October 18, 2018. The request was unanimously approved by the Committee to move forward to the Finance Committee.

Sincerely,



Scott Varner  
 County of Frederick  
 Director of Information Technology

107 North Kent Street, Winchester, Virginia 22601-5039



## MEMO

To: Finance Committee

From: Jason Robertson, Director of Frederick County Parks and Recreation

Subj: School Ground Maintenance Equipment Fund

Date: December 10, 2018

The Parks and Recreation Commission is recommending the School Grounds Maintenance Equipment Fund (SGMEF) be created by the enclosed Recreation Reserve Fund Policy (500.20) change.

Frederick County Parks and Recreation (FCPR) provides ground maintenance for the Frederick County Public Schools (FCPS) as outlined in the Cooperative Use Agreement. Funds received from FCPS for grounds maintenance include money to offset the replenishment of equipment. The recommended policy change will allocate funds received for equipment to the SGMEF within the Recreation Reserve Fund. FCPR will only be able to purchase equipment used to maintain FCPS with money from the SGMEF.

The Fiscal 2020 budget was submitted anticipating the SGMEF would be approved. Approximately \$ 82,000 for grounds maintenance equipment will need to be added to the Parks and Recreation Fiscal 2020 budget request should the SGMEF not be approved.

You may contact me at 540-722-8294 with any questions regarding the above.

## **RECREATION RESERVE FUND 500.20**

### **PURPOSE:**

The Recreation Reserve Fund within the Frederick County Reserve Fund will be used for Frederick County residents who need financial assistance for their children to participate in recreation programs, assist Frederick County in raising funds to fund capital projects identified in the Frederick County Comprehensive Plan and operations. This fund is not intended to provide funds which can be substituted for traditional tax base funding.

### **GOAL:**

Increase Frederick County youth participation in recreation for those who are unable to afford recreation programs and provide recreation facilities identified in the Frederick County Comprehensive Plan.

### **POLICY:**

There are four types of funds within the Recreation Reserve Fund: Recreation Assistance Fund, Specific Capital Project Funds, General Park Improvement Fund, and Park and Recreation School Ground Maintenance Equipment Fund.

#### **A. Recreation Assistance Fund:**

Funds dedicated for Recreation Assistance will be placed in the Recreation Reserve Fund within Frederick County's Reserve Fund as they are received. Each donation will be noted in a revenue code (10GL-3-010-018990-0027). Donations are non-refundable.

These funds will be utilized for individuals seeking recreation assistance based on their income level according to the Economic Assistance Policy (#500.08). Each time an individual requests assistance, Parks and Recreation staff will apply the standards from Policy #500.08. If the individual is eligible to receive assistance and funds are available, assistance will be provided and accounted in the department's registration system. Staff will request the Commission to recommend receiving the discounted registration fees from the Recreation Reserve Fund's Recreation Assistance Fund at the July Parks and Recreation Commission meeting. This request will be forwarded to the Finance Committee for recommendation to the Board of Supervisors for reimbursement. The Recreation Assistance Fund is known as the PLAY Fund, an acronym for People Lending Assistance to Youth.

#### **B. Capital Project Funds**

A capital project fund may be created for any capital project approved by the Frederick County Parks and Recreation Commission and Frederick County Board of Supervisors. Twenty percent of the total project cost must be pledged prior to the establishment and acceptance of donations for a specific capital project fund in a revenue code (10GL-3-010-018990-0027).

The Frederick County Parks and Recreation Commission will recommend utilizing the money from the Recreation Reserve Fund within the Frederick County Reserve Fund to the Frederick

County Finance Committee to recommend to the Frederick County Board of Supervisors. The Frederick County Board of Supervisors must approve the disbursement of the Recreation Reserve Fund money within the Frederick County Reserve Fund.

### **C. General Park Improvement Fund**

The general park improvement fund is for donations made to improve existing parks or facilities. Donations may be of any amount, deposited into revenue code (10GL-3-010-018990-0027), and are non-refundable.

The Parks and Recreation Commission will recommend the use of General Park Improvement Funds to the Finance Committee and the Board of Supervisors specifying the particular improvement.

### **D. Parks and Recreation School Ground Maintenance Equipment Fund**

The school ground maintenance equipment fund is from revenue collected from the Frederick County Public School system to purchase equipment used to maintain the school system's grounds. Revenues represent an equipment rate billed to the school system and will be deposited into revenue code ( ) to fund future purchases of replacement equipment. The Parks and Recreation Commission will recommend the use of School Ground Maintenance Equipment Funds to the Finance Committee and the Board of Supervisors specifying the equipment needed.

#### **Auditing/Accountability:**

All funds within the Recreation Reserve Fund will be accounted for annually by the Parks and Recreation Department based on the balance provide by the Frederick County Finance Department and the Parks and Recreation Department. This balance and activity will be reported to the Parks and Recreation Commission annually.



# 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 : Payment for Gym Equipment  
DATE : November 14, 2018

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Attached please find a check that was received on November 13, 2018 in the amount of \$954.00 from Paymac Inc. This amount represents a purchase of our gym equipment that was sold.

We are requesting this amount be posted to revenue line 3010-015020-0007

11/14/18 \$954.00

**Total \$954.00**

- A copy of the memo will be sent to Finance for appropriation in our operating budget line of 3102-5413-000-000

LWM/adl

Cc: Finance

C.S. 11/19/18

# 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 to K9  
DATE : November 27, 2018

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Attached please find a deposit receipt and deposit ticket in the amount of \$113.33 that was received on November 26, 2018. This deposit represents a donation to our K9 from Mountain Falls Trunk or Treat.

This amount can be posted to: 3-010-018990-0006 (10CR)

A copy of the memo will be sent to Finance for appropriation in our operating budget line of 3102-5402-000-001.

Thank you.

LWM/adl

Cc: Finance Department

C.S. 11/28/18

# FREDERICK COUNTY SHERIFF'S OFFICE



NOV 07 2018

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 to K9  
DATE : November 6, 2018

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Attached please find a money order in the amount of \$50.00. This check represents a donation to our K9.

This amount can be posted to: 3-010-018990-0006 (10CR)

A copy of the memo will be sent to Finance for appropriation in our operating budget line of 3102-5402-000-001.

Thank you.

LWM/adl

Cc: Finance Department

C.S. 11/8/18

# FREDERICK COUNTY SHERIFF'S OFFICE



OCT 29 2018

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 to K9  
DATE : October 29, 2018

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Attached please find a check (#1686) in the amount of \$20.00 from Leslie Walter. This check represents a donation to our K9.

This amount can be posted to: 3-010-018990-0006 (10CR)

A copy of the memo will be sent to Finance for appropriation in our operating budget line of 3102-5402-000-001.

Thank you.

LWM/adl

Cc: Finance Department

C.S 10/31/18

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

OCT 19 2018

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 to K9  
DATE : October 19, 2018

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Attached please find a check (#1242) in the amount of \$20.00 from Marcelle Riggleman. This check represents a donation to our K9.

This amount can be posted to: 3-010-018990-0006 (10CR)

A copy of the memo will be sent to Finance for appropriation in our operating budget line of 3102-5402-000-001.

Thank you.

LWM/adl

Cc: Finance Department

C.S. 10/24/18



# FREDERICK COUNTY SHERIFF'S OFFICE



FREDERICK COUNTY  
OCT 10 2018

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 : October 10, 2018

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We are requesting the proceeds from the 9/26/18 Sheriff's Sale, and deposited in the revenue line 3010-015020-0007 (1014), be appropriated as follows:

3102-3010-000-000 - \$1763.60 (Sheriff's Sale towing and advertising expenses) \*  
3102-3004-000-002 - \$6873.95 (remaining proceeds for vehicle repair & maintenance)

Thank you.

\$8,637.55  
< 5,000.00 > budgeted revenue

  
\$3,637.55

LWM/adl

C.S. 10/11/18 + 10/12/18

FREDERICK COUNTY SHERIFF'S OFFICE



OCT 15 2018

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 : October 11, 2018

---

Frederick County Sheriff's Office has received reimbursements from the Secret Services totaling \$4,500.00. This amount has been posted to 3-010-033010-0025. We are requesting appropriation into the following budget lines items:

\$4500.00 – Office supplies - 3102-5401-000-000

Thank you.

LWM/adl

C.S. 9/6/18 + 9/14/18

3 016 019110 058

5401.000

Revised 12/98

3010-033010-0025  
Total 4,500.00



The Department of the Treasury  
LOCAL, COUNTY, AND STATE LAW ENFORCEMENT AGENCY  
REQUEST FOR REIMBURSEMENT OF JOINT OPERATIONS EXPENSES

TO: \_\_\_\_\_ ATF \_\_\_\_\_ CUSTOMS \_\_\_\_\_ IRS \_\_\_\_\_ X SECRET SERVICE  
OCDETF CASE  YES  NO  
OCDETF CASE # \_\_\_\_\_ TFF TRACKING NUMBER \_\_\_\_\_  
NAME OF AGENCY: Frederick County Sheriff's Office TAX ID. NUMBER: 54-6001290  
ADDRESS: 1080 Coverstone Drive Winchester, Va. 22602  
CONTACT PERSON: Capt. Donald Lang TELEPHONE NO: (540) 303-3569

DATES FOR WHICH THE REIMBURSEMENT IS REQUESTED: FROM: \_\_\_\_\_ TO: \_\_\_\_\_

OVERTIME EXPENSES

NAME OF OFFICER	TITLE	HOURS WORKED	HOURLY RATE	TOTAL
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

TOTAL OVERTIME AMOUNT REQUESTED \_\_\_\_\_ \$0.00

TOTAL NUMBER OF REGULAR HOURS WORKED DURING THIS BILLING PERIOD(S) ON CASES WHICH OVERTIME WAS REQUESTED BY THE OFFICERS LISTED ABOVE. \_\_\_\_\_ 0.00 HOURS

OTHER EXPENSES

PURPOSE AND OR TYPE OF EXPENSE	TOTAL
Camera, Recorder and CD-R & DVD-R for evidence collection and storage	\$1,053.90
New UFED Touch 1 kit for cell phone extractions for evidence collection	\$3,080.00
TOTAL OTHER EXPENSE REQUESTED	\$4,133.90
TOTAL REIMBURSEMENT REQUESTED	\$4,133.90

certify that the information provided above is accurate and represents actual costs incurred by this agency

Donald Lang Capt. Administrative Services Donald Lang  
Digitally signed by Donald Lang  
Date: 2018.07.30 07:55:40 -0400'

(Requesting Agency) NAME TITLE SIGNATURE DATE

TREASURY AGENT REVIEW SIGNATURE DATE

EOAF APPROVAL DATE EOAF APPROVAL DATE

NOTE: OCDETF CASES - A COPY OF THIS DOCUMENT SHALL BE SENT TO THE AGENCY CORE CITY COORDINATOR



The Department of the Treasury
LOCAL, COUNTY, AND STATE LAW ENFORCEMENT AGENCY
REQUEST FOR REIMBURSEMENT OF JOINT OPERATIONS EXPENSES

TO: ATF CUSTOMS IRS X SECRET SERVICE

OCDETF CASE YES NO

OCDETF CASE #

TFE TRACKING NUMBER

NAME OF AGENCY: Frederick County Sheriff's Office

TAX ID NUMBER: 54-6001290

ADDRESS: 1080 Coverstone Drive Winchester, Va. 22602

CONTACT PERSON: Capt. Donald Lang

TELEPHONE NO: (540) 303-3569

DATES FOR WHICH THE REIMBURSEMENT IS REQUESTED: FROM: TO:

OVERTIME EXPENSES

Table with 5 columns: NAME OF OFFICER, TITLE, HOURS WORKED, HOURLY RATE, TOTAL. Multiple rows with \$0.00 values.

TOTAL OVERTIME AMOUNT REQUESTED \$0.00

TOTAL NUMBER OF REGULAR HOURS WORKED DURING THIS BILLING PERIOD(S) ON CASES WHICH OVERTIME WAS REQUESTED BY THE OFFICERS LISTED ABOVE. 0.00 HOURS

OTHER EXPENSES

Table with 2 columns: PURPOSE AND OR TYPE OF EXPENSE, TOTAL. Row: ZAGG Durable IPAD Case w/keyboard to protect IPAD - assist at crime scenes \$414.72

TOTAL OTHER EXPENSE REQUESTED \$414.72

TOTAL REIMBURSEMENT REQUESTED \$414.72

certify that the information provided above is accurate and represents actual costs incurred by this agency

Donald Lang Capt. Criminal Investigations

Handwritten signature and date: 8-15-18 366.10

(Requesting Agency) NAME TITLE SIGNATURE DATE

TREASURY AGENT REVIEW SIGNATURE DATE

EOAF APPROVAL DATE EOAF APPROVAL DATE

NOTE: OCDETF CASES - A COPY OF THIS DOCUMENT SHALL BE SENT TO THE AGENCY CORE CITY COORDINATOR

# 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 : Appropriation of Funds – Recovered costs  
DATE : December 11, 2018

---

We are requesting the reimbursements received for recovered costs totaling \$28,850.00 that was posted to 3010-019010-0018 for traffic control and overtime from August 2018 – November 2018 be appropriated in budget line 3102-1005-000-000.

8/6/18	\$1000.00	(Fellowship Bible Church)
8/7/18	\$400.00	(Winc. Church of God)
8/24/18	\$2000.00	(Richardson-Wayland)
9/26/18	\$900.00	(Winc. Church of God)
9/25/18	\$15,300.00	(Richardson-Wayland, Slurry Pavers)
10/12/18	\$2,500.00	(Fellowship Bible Church)
10/22/18	\$300.00	(Wal-Mart 4514)
11/15/18	\$1,200.00	(Fellowship Bible Church)
11/20/18	\$500.00	(Winchester Church of God)
11/28/18	\$400.00	(Winchester Church of God)
11/28/18	\$975.00	(Fellowship Bible Church)
12/5/18	\$150.00	(Wal-Mart 4514)
12/5/18	\$3,225.00	(Shenandoah University)

**Total reimbursements - \$28,850.00 ✓**

Thank you

LWM/adl





# 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 R. Lenny Millholland  
SUBJECT : Finance Committee  
DATE : December 12, 2018

---

A request of the Finance Committee for a Supplemental Appropriation in the amount of \$42,000.00 to update radio maintenance for 100 portable radios. This would include batteries, microphones, antennae's, and programing. This agency was fortunate enough to obtain radio's valued at approximately \$5000.00 each from Military (DRMO) Defense Reutilization and Marketing Office. This information was presented to the Public Safety Committee and recommended at their August meeting.

This request is to continue to improve radio communication for the safety and security of our personnel and the citizens of Frederick County.

Thank you

LWM/adl



1080 Coverstone Drive  
Winchester, VA 22602

Frederick C. Kinder  
Lieutenant  
Communications Committee Chair

August 29, 2018

Leeanna Pyles, Director  
Public Safety Communications  
County of Frederick  
1080 Coverstone Drive  
Winchester, Virginia 22602

Re: Request for funding

Director Pyles,

As discussed in the last Communications Committee Meeting, the Communications Committee fully supports and recommends the request for funding. Please find below the information regarding the request for additional funding to place in service portable radio equipment for the Sheriff's Office.

Over the last several months, the Sheriff's Office has received 158 portable radios from the 1033 Reutilization Program from the U.S. Department of Defense. The equipment is valued at a \$6,668.00 each and has saved the county an estimated total of \$1,053,544.00. Of the 158 Portables, 38 have been placed into service, replacing communications equipment that was obsolete, broken, or in excess of 15 years old.

The remaining 120 portable radios are in need of several items to make them ready for deployment.

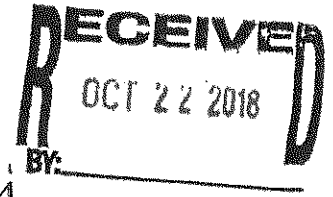
1. Battery	\$85.00
2. Battery Charger	\$75.00
3. Antenna	\$25.00
4. Speaker Microphone	\$165.00

This figure totals to \$350.00 per portable radio for a total of \$42,000.00. This in turn will replace radios that are currently being used in the field that have a whole host of issues. The issues are missing knobs, broken antennas, broken speaker microphones, equipment in excess of 15 years old, batteries in excess of 7 years old and broken chargers.

Funding this request would allow for a modern radio capable of digital transmissions and encrypted radio traffic in the hands of our deputies. This will also allow for interoperability with Clarke and Warren Counties while maintaining enhanced communications within Frederick County.

Respectfully submitted,

Frederick C. Kinder, Lieutenant  
Frederick County Fire and Rescue



COMMONWEALTH OF VIRGINIA

Andrew K. Block, Jr.  
Director

Department of Juvenile Justice

October 1, 2018

Mark LeGrys, VJCCCA Plan Contact  
Supervisor  
26 Rouss Ave.  
Winchester, VA 22601

Dear Mr. LeGrys:

The VJCCCA FY18 end of the year financial certification form for your locality has been received and the expenditure report has been reviewed. According to the report, Frederick/Winchester/Clarke expended \$86,852.66 of its total approved budget of \$128,358.00. The breakdown of funds expended is as follows:

Required Maintenance of Effort:	\$0.00		
State Funds Expended:	\$86,907.66	State Funds Provided to the Locality:	\$128,358.00
Additional Local Funds:	\$0.00		-\$86,907.66
	-----		-----
TOTAL EXPENDITURES:	\$86,907.66	OWED TO THE STATE:	\$41,450.34

State funds in the amount of \$128,358.00 were provided to the locality. Because the state funds were not totally expended, we request that the balance of \$41,450.34 be returned to the state by November 15, 2018. Please make your check payable to Treasurer, Commonwealth of Virginia and mail it to:

Department of Juvenile Justice  
c/o Petty Cash Cashier  
PO Box 1110  
Richmond, VA 23218-1110

Additional funds for FY19 may not be released to your locality until the FY18 unexpended funds are returned. We thank you for the prompt report and all that your locality does for its youth and families before the Court Service Unit.

Sincerely,

Beth Mohler Stinnett  
VJCCCA Program Manager

- cc: David L. Ash, County Administrator – Clarke County
- Eden Freeman, City Manager – City of Winchester
- Kris Tierney, Interim County Administrator – Frederick County
- Dee Kirk, Region Program Manager

**VJCCA FISCAL ADJUSTMENT FORM (FAF)**  
**Biennium FY2017- FY2018**

**LOCALITY (OR COMBINED PLAN):** Frederick, Winchester, Clarke FY17

(1) Program/Program ID #	(2) BJJ Approved Budget	(3) Fiscal Adjustments of State Funds					(4) Revised Budget	(5) Cumulative Adjustments	(6) Percentage Change
		A	B	C	D	E			
Intensive Supervision 069-060278	43,800	-5,908					37,892	-5,908	-13.49%
Anger Management 069-210278	4,000	-3,365					635	-3,365	-84.13%
Parenting 069-220278	1,000						1,000	0	
Supervision Plan 069-250278	6,258	23,342					29,600	23,342	372.99%
Substance Abuse Education 069-280278	1,000						1,000	0	
Substance Abuse Treatment 069-290278	11,500	-3,695					7,805	-3,695	-32.13%
Sex offender treatment 069-320278	5,000	-4,150					850	-4,150	-83.00%
Early intervention 069-330278	55,800	-6,224					49,576	-6,224	-11.15%
							0	0	
							0	0	
							0	0	
							0	0	
							0	0	
<b>Total</b>	<b>128,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,358</b>	<b>0</b>	
<b>Amount Reallocated</b>								<b>23,342</b>	

<u>Date of Adjustment</u>	<u>Explanation of Adjustments:</u>
9/1/2017	A Change in referral numbers, VJCCA staff vacancies
	B
	C
	D
	E

- (1) List each Board approved FY17 and FY18 program or program ID.
- (2) Enter the budget for State funds for each approved FY17 and FY18 program.
- (3) 5 columns are provided for adjustments throughout the year. List the first adjustment in column A, the second adjustment in Column B, etc. Note: The sum of all adjustments at the bottom of each column must equal 0.
- (4) This column is self-calculating and is the revised State funded budget after all adjustments.
- (5) This column is self-calculating and is the sum of all adjustments to each program.
- (6) This column is self-calculating and is the percentage change of reallocated funds. If this percentage exceeds 50%, a revised plan must be submitted to the DJJ Board.

I certify that I have notified the City Manager/County Administrator, Court Services Director, and Chief Judge of the most recent revised VJCCA Fiscal Adjustment.

\_\_\_\_\_ Plan Contact

**Virginia Department of Juvenile Justice  
Community Programs Reporting  
FY2018 VJCCCA Expenditures for  
VJCCCA-Frederick County**

<b>Substance Abuse Education</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-280278-00	Substance Abuse Education	\$225.00	-	-	\$225.00	3	4
<b>Total Budget: \$1,000.00</b>		<b>Difference: \$775.00</b>		<b>Totals:</b>		3	4
Estimated SU: 150		Estimated Cost Per SU: \$6.67		Actual Cost Per SU: \$75.00			
<b>Substance Abuse Treatment (Individual)</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-290278-06	Substance Abuse Treatment: National Counseling Group	-	-	-	-	-	-
069-290278-08	Substance Abuse Treatment: Multiple Vendors	\$1,263.00	-	-	\$1,263.00	4	3
<b>Total Budget: \$11,500.00</b>		<b>Difference: \$10,237.00</b>		<b>Totals:</b>		4	3
Estimated SU: 180		Estimated Cost Per SU: \$63.89		Actual Cost Per SU: \$315.75			
<b>Supervision Plan Services</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-250278-13	Supervision Plan Services	\$13,197.05	-	-	\$13,197.05	195	10
<b>Total Budget: \$6,258.00</b>		<b>Difference: (\$6,939.05)</b>		<b>Totals:</b>		195	10
Estimated SU: 60		Estimated Cost Per SU: \$104.30		Actual Cost Per SU: \$67.68			
<b>Total Expenses for VJCCCA-Frederick County:</b>		<b>\$86,907.66</b>	<b>-</b>	<b>-</b>	<b>\$86,907.66</b>	<b>2,168</b>	<b>125</b>

**Total Budget for VJCCCA-Frederick County: \$128,358.00**  
**Difference: \$41,450.34**  
**Maintenance Of Effort: -**  
**State Allocation: \$128,358.00**  
**Met MOE? Yes**  
**Return to State: \$41,450.34**



**Virginia Department of Juvenile Justice  
Community Programs Reporting  
FY2018 VJCCCA Expenditures for  
VJCCCA-Frederick County**

<b>Case Management</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-330278-01	Early Intervention Officer: Frederick County	\$11,365.22	-	-	\$11,365.22	991	76
<b>Total Budget: \$55,800.00</b>		<b>Difference: \$44,434.78</b>		<b>Totals:</b>	<b>\$11,365.22</b>	<b>991</b>	<b>76</b>
Estimated SU: 3,000			Estimated Cost Per SU: \$18.60		Actual Cost Per SU: \$11.47		

<b>Case Management</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-330278-02	Predispositional Diversion Case Manager/Vjccca Coordinator	-	-	-	-	-	-
<b>Total Budget: \$43,800.00</b>		<b>Difference: \$43,800.00</b>		<b>Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimated SU: 5,400			Estimated Cost Per SU: \$8.11		Actual Cost Per SU: NaN		

<b>Pro-Social Skills Programs</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-210278-05	Anger Management	\$2,010.00	-	-	\$2,010.00	67	8
<b>Total Budget: \$4,000.00</b>		<b>Difference: \$1,990.00</b>		<b>Totals:</b>	<b>\$2,010.00</b>	<b>67</b>	<b>8</b>
Estimated SU: 280			Estimated Cost Per SU: \$14.29		Actual Cost Per SU: \$30.00		

<b>Pro-Social Skills Programs</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-210278-06	Life Skills	\$58,847.39	-	-	\$58,847.39	908	24
<b>Total Budget: \$5,000.00</b>		<b>Difference: (\$53,847.39)</b>		<b>Totals:</b>	<b>\$58,847.39</b>	<b>908</b>	<b>24</b>
Estimated SU: 36			Estimated Cost Per SU: \$138.89		Actual Cost Per SU: \$64.81		

<b>Shoplifting Programs</b>							
Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-190278-02	Larceny Reduction Program	-	-	-	-	-	-
<b>Total Budget: \$1,000.00</b>		<b>Difference: \$1,000.00</b>		<b>Totals:</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimated SU: 60			Estimated Cost Per SU: \$16.67		Actual Cost Per SU: NaN		

BUDGET TRANSFERS NOVEMBER 2018

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
11/8/2018	COUNTY OFFICE BUILDINGS/COURTHOUSE	ELECTRICAL BILL FREDERICK COUNTY MIDDLE SCHOOL	4304	5403	000	021	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	010	200.00
11/8/2018	FIRE AND RESCUE	PUBLIC SAFETY SOFTWARE	3505	3010	000	000	(4,860.00)
	INFORMATION TECHNOLOGY		1220	3002	000	000	4,860.00
11/20/2018	SHERIFF	11/18 PROMOTIONS	3102	1007	000	001	(3,329.85)
	SHERIFF		3102	1002	000	008	3,329.85
	SHERIFF		3102	1007	000	001	(3,327.11)
	SHERIFF		3102	1002	000	005	3,327.11
	SHERIFF		3102	1007	000	001	(4,216.93)
	SHERIFF		3102	1002	000	088	4,216.93
	SHERIFF		3102	1007	000	001	(3,329.85)
	SHERIFF		3102	1002	000	079	3,329.85
	SHERIFF		3102	1007	000	001	(2,666.58)
	SHERIFF		3102	1001	000	072	2,666.58
	SHERIFF		3102	1007	000	001	(2,865.83)
	SHERIFF		3102	1001	000	015	2,865.83
	SHERIFF		3102	1007	000	001	(2,674.36)
	SHERIFF		3102	1001	000	065	2,674.36
	SHERIFF		3102	1007	000	001	(2,684.98)
	SHERIFF		3102	1001	000	071	2,684.98
	SHERIFF		3102	1001	000	005	(2,017.46)
	SHERIFF		3102	1002	000	054	(2,017.45)
	SHERIFF		3102	1002	000	069	4,034.91
	SHERIFF		3102	1002	000	053	(4,882.83)
	SHERIFF		3102	1001	000	050	4,882.83
	SHERIFF		3102	1001	000	053	(3,502.36)
	SHERIFF		3102	1002	000	045	3,502.36
	FIRE AND RESCUE		3505	1007	000	001	(2,631.06)
	FIRE AND RESCUE		3505	1001	000	016	2,631.06
11/27/2018	COUNTY OFFICE BUILDINGS/COURTHOUSE	INCREASE IN MICROMAIN YEARLY CONTRACT	4304	3004	000	001	(320.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	000	320.00
11/27/2018	RECREATION CENTERS AND PLAYGROUNDS	TO COVER DUES AND MEMBERSHIPS	7104	5801	000	000	(335.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5801	000	000	335.00
11/27/2018	RECREATION CENTERS AND PLAYGROUNDS	FREDERICK HEIGHTS PARK BASKETBALL PAVING	7104	5412	000	000	(7,842.00)
	CLEARBROOK PARK		7109	8900	000	000	7,842.00
12/3/2018	COUNTY OFFICE BUILDINGS/COURTHOUSE	WATER BILL AT FREDERICK COUNTY MIDDLE SCHOOL	4304	3010	000	007	(800.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	010	800.00
12/4/2018	MANAGEMENT INFORMATION SYSTEMS	MAINTENANCE FOR SOFTWARE FROM HELPSYSTEMS	1222	5413	000	000	(820.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	820.00
12/6/2018	GENERAL DISTRICT COURT	BUDGET SHORTFALL CODED INCORRECTLY	2102	5411	000	000	(37.92)
	GENERAL DISTRICT COURT		2102	5204	000	000	37.92
12/6/2018	REFUSE COLLECTION	PAY DUES TO VA RECYCLING ASSOCIATION	4203	8006	000	000	(200.00)
	REFUSE COLLECTION		4203	5801	000	000	200.00



County of Frederick  
General Fund  
November 30, 2018

ASSETS	FY19 <u>11/30/18</u>	FY18 <u>11/30/17</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	86,509,106.55	82,623,125.08	3,885,981.47 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	18,354,385.97	17,312,383.00	1,042,002.97
Streetlights	2,625.30	3,215.27	(589.97)
Miscellaneous Charges	19,310.35	47,278.77	(27,968.42)
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	3,731.41	3,516.55	214.86
GL controls (est.rev / est. exp)	<u>(4,262,460.27)</u>	<u>(15,732,889.28)</u>	<u>11,470,429.01</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>101,285,337.54</u></b>	<b><u>84,915,267.62</u></b>	<b><u>16,370,069.92</u></b>
<b>LIABILITIES</b>			
Retainage Payable	47,010.53	0.00	47,010.53
Performance Bonds Payable	761,203.74	1,188,847.76	(427,644.02)
Taxes Collected in Advance	201,149.86	208,245.21	(7,095.35)
Deferred Revenue	<u>18,360,332.95</u>	<u>17,352,018.51</u>	<u>1,008,314.44</u> *B
<b>TOTAL LIABILITIES</b>	<b>19,369,697.08</b>	<b>18,749,111.48</b>	<b>620,585.60</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,202,753.45	1,407,455.78	(204,702.33) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	377,100.38	234,066.38	143,034.00
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	408,676.25	362,751.09	45,925.16
Historical Markers	17,726.59	17,501.27	225.32
Animal Shelter	1,226,179.07	1,091,175.27	135,003.80
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	5,158,521.68	4,160,177.57	998,344.11 (3) Attached
Parks Reserve	17,631.82	12,413.70	5,218.12
E-Summons Funds	163,429.73	78,269.19	85,160.54
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>72,150,417.96</u>	<u>57,609,142.36</u>	<u>14,541,275.60</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>81,915,640.46</u></b>	<b><u>66,166,156.14</u></b>	<b><u>15,749,484.32</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>101,285,337.54</u></b>	<b><u>84,915,267.62</u></b>	<b><u>16,370,069.92</u></b>

**NOTES:**

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

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

**BALANCE SHEET**

(1) GL Controls	FY19	FY18	Inc/(Decrease)
Est.Revenue	180,176,369	172,209,964	7,966,405
Appropriations	(79,929,881)	(84,594,267)	4,664,386
Est.Tr.to Other fds	(105,711,701)	(104,756,042)	(955,660)
Encumbrances	1,202,753	1,407,456	(204,702)
	(4,262,460)	(15,732,889)	11,470,429

**(2) General Fund Purchase Orders 11/18**

DEPARTMENT	Amount	
Commonwealth Attorney	3,925.32	HON Systems Furniture
County Office Buildings	23,940.00	Control System Public Service Building
	2,500.00	Roof Repair Frederick County Middle School
	7,374.00	Control Board Elevator
	3,100.00	Water Conditioner
Fire and Rescue	47,300.00	Uniforms
	10,230.18	Emergency lighting, Siren, Console includes installation for the Ford F-250 Training Purposes
	4,000.00	Install Lighting
	16,664.00	Washer Extractor With Installation
	31,270.55	2019 Ford F-250
	3,920.00	Crisis Track Subscription
	47,300.00	Protective Clothing
IT	1,707.48	Dell Laptop
	5,168.84	Lenovo Think Pads (2)
Parks	40,355.15	Outdoor Gym & Installation Sherando
	56,057.00	Frederick Heights Park Trail
	560.40	Agricultural Supplies
	527,200.00	Sherando Park Recreation Access Project
	25,856.66	Event Shirts
	5,650.00	Sand for Volleyball Courts
	3,569.83	Equipment
	3,399.00	(500) Aqua Performance Caps
	2,878.47	IP Video System
	4,290.00	Youth Basketball Uniforms
Public Safety	40,438.46	Carousel Installation Project Management
	30,375.00	ITS Equipment& Emergency Notification Software & Service
	5,000.00	Clear Lot At North Mountain Tower
	4,586.60	Cable, Connectors, and Mounts
Sheriff	6,969.00	Lewis Machine and Tool Short Barrell Rifle
	4,540.00	One Solution Software and Installation Service
	2,053.06	Body Armor Vest Carriers (48)
	12,417.82	Combat Uniforms
	10,395.00	Breaching Tool& Power Cartridges
	34,868.80	Ammunition
	13,246.00	Used 2017 Dodge Charger
	4,200.00	Citizen Interface Software and Professional Service
	3,382.36	Canine Police Training Equipment
	6,872.65	Uniforms
	4,217.38	Tactical Equipment
	2,892.00	(2) Raptor K Band Radar
	3,250.00	Intoximeters
	3,125.00	Truck Vault With Accessories
	127,600.00	Armored Swat Van
	4,107.44	(4) Nikon Cameras
<b>Total</b>	<b>1,202,753.45</b>	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 11/30/18	2,751,622.38	87,651.67	463,712.91	1,855,534.72	5,158,521.68

**Designated Other Projects Detail**

Administration	327,492.71			
Bridges	14,714.00			
Historic Preservation	158,000.00	12/11/14 Board Action designated \$50,000 for final debt payment		
Library	200,857.01	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	81,706.00			
Solid Waste	12,000.00			
Stop Lights	52,445.00			
Treasurer	700.00			
BPG Properties/Rt.11 Corridor	330,000.00			
Blackburn Rezoning	452,745.00			
Clearbrook Bus.Ctr.Rezoning	2,500.00			
<b>Total</b>	<b>1,855,534.72</b>			

**Other Proffers 11/30/18**

(4) Fund Balance Adjusted	
Ending Balance 11/18	44,305,960.60
Revenue 11/18	63,718,721.33
Expenditures 11/18	(33,314,522.11)
Transfers 11/18	(2,559,741.86)
11/18 Ending Balance	72,150,417.96

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 November 30, 2018

<b>REVENUES:</b>	<u>Appropriated</u>	FY19 11/30/18 <u>Actual</u>	FY18 11/30/17 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	123,179,515.00	39,313,897.97	38,084,884.98	1,229,012.99 (1)
Other local taxes	36,959,731.00	8,765,137.62	8,685,396.69	79,740.93 (2)
Permits & Privilege fees	1,838,386.00	876,855.95	805,974.87	70,881.08 (3)
Revenue from use of money and property	526,810.00	551,573.56	302,556.67	249,016.89 (4)
Charges for Services	3,061,899.00	1,189,173.16	1,068,994.49	120,178.67
Miscellaneous	530,579.29	265,752.38	228,009.59	37,742.79
Recovered Costs	1,618,949.00	1,030,594.94	764,759.34	265,835.60 (5)
Proffers	0.00	614,455.52	567,347.28	47,108.24 (5)
Intergovernmental:				
Commonwealth	12,460,499.74	11,047,759.42	10,864,523.61	183,235.81 (6)
Federal	0.00	7,520.48	7,871.46	(350.98) (7)
Insurance Recoveries	0.00	3,104.33	0.00	3,104.33
Transfers	0.00	52,896.00	0.00	52,896.00
<b>TOTAL REVENUES</b>	<b>180,176,369.03</b>	<b>63,718,721.33</b>	<b>61,380,318.98</b>	<b>2,338,402.35</b>
<b>EXPENDITURES:</b>				
General Administration	12,891,421.19	6,604,488.02	6,229,185.39	375,302.63
Judicial Administration	2,924,157.74	1,161,033.83	1,060,829.51	100,204.32
Public Safety	38,840,792.87	15,987,433.05	15,508,488.75	478,944.30
Public Works	6,247,506.13	2,223,272.80	1,752,382.35	470,890.45
Health and Welfare	10,200,498.00	3,579,333.73	3,537,863.93	41,469.80
Education	81,080.00	40,540.00	38,160.00	2,380.00
Parks, Recreation, Culture	8,659,114.78	3,078,536.01	2,843,716.68	234,819.33
Community Development	2,184,007.71	639,884.67	2,568,448.89	(1,928,564.22)
<b>TOTAL EXPENDITURES</b>	<b>82,028,578.42</b>	<b>33,314,522.11</b>	<b>33,539,075.50</b>	<b>(224,553.39) (8)</b>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	103,613,004.33	2,559,741.86	8,124,022.74	(5,564,280.88) (9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(5,465,213.72)</b>	<b>27,844,457.36</b>	<b>19,717,220.74</b>	<b>(8,127,236.62)</b>
<b>Fund Balance per General Ledger</b>		<b>44,305,960.60</b>	<b>37,891,921.62</b>	<b>6,414,038.98</b>
<b>Fund Balance Adjusted to reflect Income Statement 11/30/18</b>		<b>72,150,417.96</b>	<b>57,609,142.36</b>	<b>14,541,275.60</b>

(1)General Property Taxes	FY19	FY18	Increase/Decrease
Real Estate Taxes	23,480,986	22,545,337	935,649
Public Services	409,441	401,287	8,154
Personal Property	14,923,787	14,656,884	266,903
Penalties and Interest	358,922	344,566	14,357
Credit Card Chgs./Delinq.Advertising	(31,321)	(33,261)	1,939
Adm.Fees For Liens&Distress	172,084	170,073	2,011
	39,313,898	38,084,885	1,229,013

**(2) Other Local Taxes**

Local Sales Tax	3,625,131.41	3,596,574.14	28,557.27
Communications Sales Tax	293,352.62	309,079.87	(15,727.25)
Utility Taxes	1,076,562.89	1,050,820.74	25,742.15
Business Licenses	684,235.04	757,971.20	(73,736.16)
Auto Rental Tax	47,333.84	40,743.82	6,590.02
Motor Vehicle Licenses Fees	313,243.95	325,744.81	(12,500.86)
Recordation Taxes	801,573.73	718,383.67	83,190.06
Meals Tax	1,671,190.20	1,625,497.13	45,693.07
Lodging Tax	238,087.43	243,262.47	(5,175.04)
Street Lights	10,466.51	13,358.84	(2,892.33)
Star Fort Fees	3,960.00	3,960.00	-
<b>Total</b>	<b>8,765,137.62</b>	<b>8,685,396.69</b>	<b>79,740.93</b>

**(3)Permits&Privileges**

Dog Licenses	18,167.83	18,107.00	60.83
Land Use Application Fees	5,350.00	5,725.00	(375.00)
Transfer Fees	1,468.57	1,447.20	21.37
Development Review Fees	172,207.14	184,081.00	(11,873.86)
Building Permits	499,217.86	407,528.06	91,689.80
2% State Fees	4,447.05	4,242.61	204.44
Electrical Permits	48,863.50	53,307.00	(4,443.50)
Plumbing Permits	13,562.00	9,727.00	3,835.00
Mechanical Permits	51,766.00	43,168.00	8,598.00
Sign Permits	1,075.00	4,450.00	(3,375.00)
Permits Commerical Burning	25.00	75.00	(50.00)
Blasting Permits	195.00	120.00	75.00
Land Disturbance Permits	58,811.00	73,297.00	(14,486.00)
Commercial Pump and Haul Fee	500.00	-	500.00
Residential Pump and Haul Fee	100.00	500.00	(400.00)
Transfer Development Rights	1,100.00	200.00	900.00
<b>Total</b>	<b>876,855.95</b>	<b>805,974.87</b>	<b>70,881.08</b>

**(4) Revenue from use of**

Money	531,685.01	273,410.08	258,274.93
Property	19,888.55	29,146.59	(9,258.04)
<b>Total</b>	<b>551,573.56</b>	<b>302,556.67</b>	<b>249,016.89</b>

(5) Recovered Costs	FY19	FY18	Increase/Decrease
	11/30/2018	11/30/2017	
Recovered Costs Treasurer's Office	819.00	-	819.00
Recovered Costs Social Services	7,883.18	-	7,883.18
Purchasing Card Rebate	205,315.50	156,281.56	49,033.94
Recovered Costs-IT/GIS	20,000.00	20,000.00	-
Recovered Costs F&R Fee Recovery	177,586.94	101,177.06	76,409.88
Recovered Cost Fire Companies	171,346.53	94,182.34	77,164.19
Recovered Costs Sheriff	25,475.00	10,625.00	14,850.00
Reimbursement Circuit Court	4,128.76	4,613.53	(484.77)
Reimb.Public Works/Planning Clean Up	1,150.00	1,183.68	(33.68)
Clarke County Container Fees	27,871.27	14,799.20	13,072.07
City of Winchester Container Fees	20,651.01	19,008.40	1,642.61
Refuse Disposal Fees	54,238.15	40,503.38	13,734.77
Recycling Revenue	29,474.10	38,499.86	(9,025.76)
Sheriff Restitution	2,075.00	-	2,075.00
Container Fees Bowman Library	753.48	770.90	(17.42)
Reimb.of Expenses Gen.District Court	13,621.52	12,830.11	791.41
Reimb.Task Force	28,509.00	26,529.62	1,979.38
Westminster Canterbury Lieu of Tax	18,651.80	18,651.80	-
Grounds Maint. Frederick County Schools	153,344.57	142,671.65	10,672.92
Comcast PEG Grant	43,722.50	43,292.00	430.50
Fire School Programs	11,680.00	10,488.00	1,192.00
Clerks Reimbursement to County	4,122.41	4,435.36	(312.95)
Reimb. Sheriff	8,175.22	4,215.89	3,959.33
Subtotal Recovered Costs	1,030,594.94	764,759.34	265,835.60
Proffer Sovereign Village	32,928.57	-	32,928.57
Proffer Lynnehaven	-	3,378.31	(3,378.31)
Proffer Redbud Run	38,724.00	32,270.00	6,454.00
Proffer Canter Estates	-	49,055.64	(49,055.64)
Proffer Southern Hills	90,867.35	103,110.00	(12,242.65)
Proffer Snowden Bridge	427,530.60	345,366.33	82,164.27
Proffer Cedar Meadows	24,405.00	34,167.00	(9,762.00)
Subtotal Proffers	614,455.52	567,347.28	47,108.24
Grand Total	1,645,050.46	1,332,106.62	312,943.84

(6) Commonwealth Revenue	FY19	FY18	
	11/30/2018	11/30/2017	Increase/Decrease
Motor Vehicle Carriers Tax	38,825.41	22,886.25	15,939.16
Mobile Home Titling Tax	45,437.66	54,528.49	(9,090.83)
Recordation Taxes	243,034.09	187,177.20	55,856.89
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	180,508.81	181,061.05	(552.24)
Shared Expenses Sheriff	818,797.10	809,717.86	9,079.24
Shared Expenses Comm.of Rev.	74,517.20	72,786.64	1,730.56
Shared Expenses Treasurer	54,434.93	39,267.33	15,167.60
Shared Expenses Clerk	146,809.20	149,058.50	(2,249.30)
Public Assistance Grants	2,105,870.29	2,210,906.55	(105,036.26)
Litter Control Grants	18,330.00	14,774.00	3,556.00
Four-For-Life-Funds	88,718.24	85,262.32	3,455.92
Emergency Services Fire Program	260,328.00	251,441.00	8,887.00
DMV Grant Funding	7,885.39	7,114.69	770.70
Parks -State Grants	23,985.27	-	23,985.27
State Grant Emergency Services	-	5,800.00	(5,800.00)
Sheriff State Grants	-	36,207.35	(36,207.35)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	96,582.68	112,310.65	(15,727.97)
Spay/Neuter Assistance State	314.45	134.90	179.55
Wireless 911 Grant	84,237.80	23,255.48	60,982.32
State Forfeited Asset Funds	12,321.29	16,282.67	(3,961.38)
VA Dept. of Health	93,033.80	-	93,033.80
Victim Witness-Commonwealth Office	95,169.63	25,805.00	69,364.63
F&R OEMS Reimbursement	-	127.50	(127.50)
Total	11,047,759.42	10,864,523.61	183,235.81

**County of Frederick**

**General Fund**

November 30, 2018

<b>(7) Federal Revenue</b>	FY19	FY18	Increase/Decrease
Payments In Lieu of Taxes	352.20	0.00	352.20
Federal Forfeited Assets DOJ	-	1,549.17	(1,549.17)
Federal Funds Sheriff	7,168.28	4,499.82	2,668.46
Forfeited Assets Treasury	-	1,822.47	(1,822.47)
<b>Total</b>	<b>7,520.48</b>	<b>7,871.46</b>	<b>(350.98)</b>

**(8) Expenditures**

Expenditures decreased \$224,553.39. **General Administration** increased \$375,302.63 and includes \$163,585.88 in IT for firewall support, switch and smartnet contract, and switch replacement core data network. **Public Safety** increased \$478,944.30. Inspections purchased (2) 2018 F-150 Ford 4x4 trucks at a cost of \$55,570.50, Fire and Rescue (2) F-250 Ford pickup truck for \$55,570.50 and Isimulate training that includes IPADS with stethoscopes costing \$33,120. **Public Works** increased \$470,890.45 and includes the \$192,664.02 for the Stephenson Compactor Site and an Engineering purchase for a 2018 Ford F-150 4x4 at a cost of \$28,408.00. Additionally, \$25,406 for a heat pump that includes installation and \$32,400 for a control system. **Community Development** decreased \$1,928,564.22 and was impacted by the \$2,000,000 transfer to Economic Development Authority for economic incentive for the Navy Credit Union in the previous year. The transfers decreased \$5,564,280.88. See chart below:

<b>(9) Transfers Decreased \$5,564,280.88</b>	FY19	FY18	Increase/Decrease
Transfer to School Operating	542,862.45	2,314,523.87	(1,771,661.42) *1
Transfer to Debt Service County	1,552,312.20	1,491,777.68	60,534.52 *2
Transfer School Operating Capital	503,416.47	-	503,416.47 *3
Operational Transfers	(38,849.26)	(5,898.81)	(32,950.45) *4
Board Contingency	0.00	4,323,620.00	(4,323,620.00) *5
<b>Total</b>	<b>2,559,741.86</b>	<b>8,124,022.74</b>	<b>(5,564,280.88)</b>

\*1 School Operating FY19 was \$542,862.45 C/F encumbrances. The FY18 total was all C/F and includes School encumbrances of \$1,032,255.77, grant funds for \$285,003.55 received in FY17 for specific purposes, and \$997,264.55 represents unspent FY17 funds to be spent on buses.

\*2 Payments includes the Bowman Library and the City of Winchester for Courtroom, Roof, and HVAC Projects.

\*3 School Operating Capital includes \$316,537.71 that represents a carry forward of unspent, restricted grant funds and \$186,878.76 carry forward of unspent funds for the purchase of a school bus and security equipment.

\*4 Timing of Insurance Charge Outs.

\*5 Board of Supervisors Capital.

County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 November 30, 2018

ASSETS	FY2019 <u>11/30/18</u>	FY2018 <u>11/30/17</u>	Increase <u>(Decrease)</u>
Cash	8,578,043.49	8,113,315.89	464,727.60 *1
GL controls(est.rev/est.exp)	<u>(1,518,260.42)</u>	<u>(1,014,750.00)</u>	<u>(503,510.42)</u>
<b>TOTAL ASSETS</b>	<u><b>7,059,783.07</b></u>	<u><b>7,098,565.89</b></u>	<u><b>(38,782.82)</b></u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,551,494.10</u>	<u>2,507,247.00</u>	<u>44,247.10</u>
<b>TOTAL LIABILITIES</b>	<u><b>2,551,494.10</b></u>	<u><b>2,507,247.00</b></u>	<u><b>44,247.10</b></u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	24,049.50	4,412.10	19,637.40
Fund Balance	<u>4,484,239.47</u>	<u>4,586,906.79</u>	<u>(102,667.32) *2</u>
<b>TOTAL EQUITY</b>	<u><b>4,508,288.97</b></u>	<u><b>4,591,318.89</b></u>	<u><b>(83,029.92)</b></u>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<u><b>7,059,783.07</b></u>	<u><b>7,098,565.89</b></u>	<u><b>(38,782.82)</b></u>

**NOTES:**

\*1 Cash increased \$464,727.60. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

\*2 Fund balance decreased \$102,667.32. The beginning balance was \$5,566,043.76 that includes adjusting entries, budget controls for FY19(\$1,316,409.00) and the year to date revenue less expenditures \$234,604.71.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY19</u>
Prisoner Billing:	30,108.64
Compensation Board Reimbursement 11/18	<u>475,666.69</u>
<b>Total</b>	<u><b>505,775.33</b></u>



County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 November 30, 2018

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY2019 11/30/2018 <u>Actual</u>	FY2018 11/30/2017 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	200.28	30.14	170.14
Interest		33,167.73	20,902.98	12,264.75
Supervision Fees	56,096.00	20,907.00	12,803.00	8,104.00
Drug Testing Fees	1,000.00	85.00	50.00	35.00
Work Release Fees	350,628.00	130,738.05	116,420.62	14,317.43
Prisoner Fees from other localities	0.00	237.96	0.00	237.96
Federal Bureau Of Prisons	0.00	0.00	110.00	(110.00)
Local Contributions	7,824,994.00	3,856,829.50	3,865,373.00	(8,543.50)
Miscellaneous	7,501.00	909.34	1,393.30	(483.96)
Phone Commissions	400,000.00	67,920.40	60,270.83	7,649.57
Food & Staff Reimbursement	80,000.00	15,313.05	20,723.52	(5,410.47)
Elec.Monitoring Part.Fees	97,000.00	57,541.44	26,405.63	31,135.81
Share of Jail Cost Commonwealth	1,350,000.00	316,756.00	326,160.60	(9,404.60)
Reimb. Of Prior Year Deficit			100.00	
Medical & Health Reimb.	85,000.00	19,407.29	22,769.41	(3,362.12)
Shared Expenses CFW Jail	5,400,000.00	1,729,218.77	1,587,721.88	141,496.89
State Grants	276,233.00	73,716.00	64,092.00	9,624.00
D.J.C.P. Grant	0.00	0.00	69,832.00	(69,832.00)
Local Offender Probation	277,467.00	67,354.00	0.00	67,354.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer From General Fund	5,266,848.00	2,595,955.00	2,697,229.50	(101,274.50)
<b>TOTAL REVENUES</b>	<b>21,472,767.00</b>	<b>8,986,256.81</b>	<b>8,892,388.41</b>	<b>93,968.40</b>
<b>EXPENDITURES:</b>	<b>23,015,076.92</b>	<b>8,751,652.10</b>	<b>7,909,115.39</b>	<b>842,536.71</b>
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(1,542,309.92)</b>	<b>234,604.71</b>	<b>983,273.02</b>	<b>(748,668.31)</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>4,249,634.76</u></b>	<b><u>3,603,633.77</u></b>	<b><u>646,000.99</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 11/30/18</b>		<b>4,484,239.47</b>	<b>4,586,906.79</b>	<b>(102,667.32)</b>

County of Frederick  
Fund 12 Landfill  
November 30, 2018

ASSETS	FY2019 11/30/18	FY2018 11/30/17	Increase (Decrease)
Cash	38,481,883.99	36,850,625.52	1,631,258.47
Receivables:			
Accounts Receivable			
Fees	830,668.84	639,611.78	191,057.06 *1
Accounts Receivable Other	6,484.55	0.00	6,484.55
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	47,529,650.90	47,158,186.20	371,464.70
Accumulated Depreciation	(31,283,925.70)	(29,232,078.83)	(2,051,846.87)
GL controls(est.rev/est.exp)	(4,054,908.00)	(2,871,762.00)	(1,183,146.00)
<b>TOTAL ASSETS</b>	<b>51,425,854.58</b>	<b>52,460,582.67</b>	<b>(1,034,728.09)</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	173,153.49	158,608.75	14,544.74
Accrued Remediation Costs	13,126,481.90	12,807,957.65	318,524.25 *2
Retainage Payable	0.00	0.00	0.00
Deferred Revenue Misc.Charges	6,484.55	0.00	6,484.55
<b>TOTAL LIABILITIES</b>	<b>13,306,119.94</b>	<b>12,966,566.40</b>	<b>339,553.54</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances	64,670.55	386,396.00	(321,725.45) *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	28,196,622.09	29,249,178.27	(1,052,556.18) *4
<b>TOTAL EQUITY</b>	<b>38,119,734.64</b>	<b>39,494,016.27</b>	<b>(1,374,281.63)</b>
<b>TOTAL LIABILITY AND EQUITY</b>	<b>51,425,854.58</b>	<b>52,460,582.67</b>	<b>(1,034,728.09)</b>

**NOTES:**

\*1 Landfill receivables increased \$191,057.06. Landfill fees at 11/18 were \$644,246.78 compared to \$578,767.11 at 11/17 for an increase of \$65,479.67. Delinquent fees at 11/18 were \$231,328.80 compared to \$60,844.67 at 11/17 for an increase of \$170,484.13.

\*2 Remediation increased \$318,524.25 and includes \$271,591.00 for post closure and \$46,933.25 interest.

\*3 The encumbrance balance at 11/30/18 was \$64,670.55 and includes \$31,819.55 for a 2019 Ford F-250 truck, \$24,068.00 for a Toyota gas forklift, and \$8,783.00 for a Woods rotary cutter.

\*4 Fund balance decreased \$1,052,566.18. The beginning balance was \$31,691,389.40 and includes adjusting entries, budget controls for FY19(\$30,199),C/F Landfill projects(\$3,706,000) and \$241,431.69 for year to date revenue less expenses.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 November 30, 2018

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY2019 11/30/2018 <u>Actual</u>	FY2018 11/30/17 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	2,144.11	1,140.70	1,003.41
Interest on Bank Deposits	120,000.00	132,912.91	69,882.56	63,030.35
Salvage and Surplus	75,000.00	67,820.25	68,648.46	(828.21)
Sanitary Landfill Fees	6,562,000.00	3,037,585.70	2,556,415.81	481,169.89
Charges to County	0.00	262,161.65	229,737.88	32,423.77
Charges to Winchester	0.00	69,012.55	59,415.54	9,597.01
Tire Recycling	142,500.00	109,744.23	108,170.49	1,573.74
Reg. Recycling Electronics	91,200.00	27,565.00	21,097.00	6,468.00
Greenhouse Gas Credit Sales	0.00	29,680.82	4,918.95	24,761.87
Miscellaneous	0.00	169.00	178.00	(9.00)
Renewable Energy Credits	168,402.00	68,902.02	77,184.36	(8,282.34)
Landfill Gas To Electricity	312,837.00	128,721.70	139,166.13	(10,444.43)
Insurance Recoveries		4,872.23	0.00	4,872.23
Waste Oil Recycling		0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<u>7,471,939.00</u>	<u>3,941,292.17</u>	<u>3,335,955.88</u>	<u>605,336.29</u>
Operating Expenditures	5,567,138.00	1,725,457.83	1,307,645.68	417,812.15
Capital Expenditures	6,024,379.55	1,974,402.65	97,214.38	1,877,188.27
<b>TOTAL Expenditures</b>	<u>11,591,517.55</u>	<u>3,699,860.48</u>	<u>1,404,860.06</u>	<u>2,295,000.42</u>
<b>Excess(deficiency)of revenue over expenditures</b>	(4,119,578.55)	241,431.69	1,931,095.82	(1,689,664.13)
<b>Fund Balance Per General Ledger</b>		<u>27,955,190.40</u>	<u>27,318,082.45</u>	<u>637,107.95</u>
<b>FUND BALANCE ADJUSTED</b>		28,196,622.09	29,249,178.27	(1,052,556.18)

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**December 13, 2018**

**Unreserved Fund Balance, Beginning of Year, July 1, 2018** **46,153,037**

**Prior Year Funding & Carryforward Amounts**

C/F forfeited asset funds	(52,569)	
C/F Fire Company Capital	(224,818)	
C/F Capital impact study	(59,067)	
C/F Sheriff auto claim reimbursement	(15,191)	
C/F Parks projects	(324,382)	
C/F compactor rehab	(19,500)	
C/F Middletown convenience site	(45,000)	
C/F Stephenson convenience site	(385,342)	
C/F spay/neuter program	(6,521)	
C/F design/build animal shelter addition	(6,727)	
C/F county admin bldg maintenance projects	(31,044)	
C/F School Operating	(503,416)	
		(1,673,577)

**Other Funding / Adjustments**

COR refund - Ascar Leasing	(2,521)	
COR refund - BMW Financial	(2,790)	
COR refund - Bowman Properties	(3,283)	
COR refund - Capital Meats	(23,136)	
Sheriff SWAT vehicle	(130,943)	
COR refund - Acar Leasing	(3,026)	
COR refund - Toyota Leasing	(4,087)	
COR refund - Toyota Leasing	(3,714)	
COR refund - Disabled Veteran	(3,492)	
COR refund - Disabled Veteran	(3,907)	
COR refund - Disabled Veteran	(7,297)	
COR refund - American Telephone	(2,712)	
COR refund - APC PCS LLC	(40,650)	
		(231,557)

**Fund Balance, December 13, 2018** **44,247,903**