

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS  
Wednesday, September 18, 2019  
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, September 18, 2019 at 8:00 a.m.

ATTENDEES:

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

Committee Members Absent: Jeffrey Boppe; and Angela Rudolph-Wiseman.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Rod Williams, County Attorney; Steve Hawkins, Sheriff Major; Jason Robertson, Parks & Recreation Director; Jon Turkel, Parks & Recreation Assistant Director; Patrick Barker, EDA Director; Patrick Fly, GIS Manager; and Missi Neal, Purchasing Manager.

Others present: none.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

1. The Purchasing Manager requests an update to the County's Purchasing Policy to be effective November 1, 2019. The changes are permitted under the Virginia Public Procurement Act (VPPA) and include the following:
  - a. Increase the verbal quote minimum from \$1,500 to \$2,000;
  - b. Increase the purchase order minimum from \$2,500 to \$5,000; and
  - c. Increase the formal solicitation minimum from \$50,000 to \$70,000.See the attached information, p. 3 – 6. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$25,834.85. This amount represents a carry forward of unspent FY2019 funds for the purchase of a replacement vehicle. See attached memo, p. 7. The committee recommends approval.
3. The IT Director requests a General Fund supplemental appropriation in the amount of \$56,000. This amount represents PEG funds to update the presentation equipment in the BOS meeting room. This item was originally approved by the BOS Technology Committee in May 2017. No local funds are required. See attached information, p. 8 – 9. The committee recommends approval.

4. The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$3,000. This amount represents donations received in FY2019 from local business to provide scholarships to the 2019 Employer Expo participants. No local funds required. See attached memo, p. 10. The committee recommends approval.
5. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$50,000 (pending grant award) in order to apply for a PeopleForBikes grant in the amount of \$10,000 with a \$40,000 match requirement to be met with Parks proffer funds. No local funds required. See attached memo, p. 11 – 12. The committee recommends approval.
6. The Finance Director presents FY 2019 Year End financial information and requests a General Fund and County Capital Fund supplemental appropriation in the amount of \$4,504,520. This amount represents General Fund fund balance in excess of 20% to be transferred to the Capital Fund. A public hearing is required. See attached information, p. 13 – 26. The committee recommends forwarding the item to public hearing.

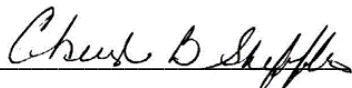
**INFORMATION ONLY:**

1. The Finance Director provides a Fund 10 Transfer Report for August 2019. See attached, p. 27.
2. The Finance Director provides financial statements ending August 31, 2019. See attached, p. 28 – 38.
3. The Finance Director provides an FY 2019 Fund Balance Report ending September 13, 2019. See attached, p. 39.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman  
Charles DeHaven  
Gary Lofton

By 

Cheryl B. Shiffler, Finance Director

## Sharon Kibler

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**From:** Missi Neal  
**Sent:** Tuesday, September 10, 2019 12:27 PM  
**To:** Sharon Kibler  
**Subject:** Finance Committee  
**Attachments:** Purchasing E-Z Guide 2019.docx

Per our conversation.

With the updates in the VPPA and the amount of County purchasing performed, I would recommend changing our thresholds to require 3 verbal quotes for purchases between 2,000 – 4,999, increase the threshold for Purchase Orders to \$5,000 and continue to require 4 written quotes for purchases over \$5,000 (this will eliminate confusion regarding when written quotes & a PO is required). I would also recommend increasing the IFB/RFP threshold from \$50,000 to \$70,000 (new requirement is Professional services \$80,000+ and Goods/Non-Pro \$100,000+). I've also included the Purchasing Guide reflecting the proposed changes.

Jurisdiction	Verbal	Written	POs	Solicitation
Goochland	n/a	5,000	5,000	100,000/60,000
Purcellville	up to 5,000	25,000	500	50000+
Hanover	up to 20,000	20,000	5,000	\$60000+
BVU Authority	up to 2,500	30,000	2,500	
Rivanna Authority	5,000-29,999	30,000	1,500	50000+
Isle of Wright	up to 5,000	5,000	5,000	
Suffolk	up to 5,000	5,000	5,000	50000+
Stafford	n/a	5,000	5,000	
Albemarle	up to 5,000	5,000	5,000	100,000/60,000
Campbell	up to 20,000	20,000	3,000	\$60000+
Harrisonburg	n/a	10,001	10,001	60000+
Henrico	n/a	7,500	7,500	
Manassas City	up to 5,000	5,000	5,000	100,000/60,000
Fauquier	up to 5,000	5,000	5,000	50000+
Poquoson	n/a	5,000	5,000	50000+
Loudoun	up to 5,000	5,000	5,000	100,000/80,000
Prince William	n/a	5,000	5,000	100,000/60,000

<b>Frederick Current</b>	<b>1,500-4,999</b>	<b>5,000</b>	<b>2,500</b>	<b>50,000</b>
<b>Frederick Proposed</b>	<b>2,000-4,999</b>	<b>5,000</b>	<b>5,000</b>	<b>70,000</b>

# Purchasing E-Z Guide

<b>\$0 – \$1,999</b>	Competition is not required, although it is strongly encouraged.
<b>\$2,000 – \$4,999</b>	Three verbal quotes(**) shall be sought and are to be listed on Quote Form. Quote form attached to invoices.
<b>\$5,000 - \$69,999 (Purchase Order Required)*</b>	Four written quotes(**) shall be sought and are to be attached to Quote Form.
<b>\$70,000 + (Purchase Order Required)*</b>	Formally advertised solicitation procedures required (IFB/RFP) (**). Contact Purchasing Manager for further guidance.
<b>Sole Source</b>	Complete the Sole Source & Emergency Purchases form and Quote Form. Sole Source Procurements are for when competition is not available and only one source is practicably available for the required goods or service.
<b>Emergency Purchases</b>	Complete the Sole Source & Emergency Purchases form and Quote Form. Emergency Purchases are for a serious and urgent nature for any amount that demand immediate action to protect personal safety, life or property.
<b>eVA Quick Quotes</b>	Electronic quote request through eVA, allowing you to “bid” out and receive electronic responses. Can be utilized for all quote requirements up to \$69,999.
<b>Invitation for Bids (IFB)</b>	For goods or services over \$70,000, when you can clearly identify the goods or services you’re procuring, and you can award to the lowest responsive and responsible bidder.
<b>Requests for Proposals (RFP) – Competitive Negotiations</b>	For more complex procurements over \$70,000, especially services, where you want to be able to negotiate requirements and pricing after proposals have been received. Price is just one of many factors to be considered. For goods or services when you want vendors to submit proposals on how best to satisfy a procurement need.
<b>Professional Services</b>	Per the Virginia Public Procurement Act: accounting, actuarial services, architecture, dentistry, land surveying, landscape architecture, law, medicine, optometry, pharmacy, or professional engineering

\* Purchase Orders are not required for object codes: 1001, 1002, 2000, 3001, 3002, 3005, 3007, 3010, 3011, 5101, 5102, 5103, 5204, 5205, 5300, 5506, 5600, 5700, 5801, 8008, 9001 & 9002.

**However, quotes or IFB/RFP are required according to procurement methods.**

**\*\* Solicitation exemptions: Sole Source Procurement, Emergency Procurement, Procurement from governmental sources and other public bodies, Surplus Property, Cooperative Purchasing. Quote form still required.**

County of Frederick  
Finance Department - Purchasing  
107 N. Kent Street, 3<sup>rd</sup> Floor  
Winchester, VA 22601  
Phone: 540-722-8386  
email: [mneal@fcva.us](mailto:mneal@fcva.us)

# Purchasing Policy

7/1/2018

The following pertain to the purchase of *goods and/or nonprofessional services*:

- ▶ Purchases between \$1,500 and \$4,999 require three (3) verbal quotes.
- ▶ Purchases between \$5,000 and \$49,999 require four (4) written quotes.
- ▶ Purchases \$50,000 and greater require formal procurement, i.e. IFB/RFP.

The following pertain to the purchase of *professional services*:

- ▶ Purchases \$50,000 and greater require formal procurement, i.e. IFB/RFP.

Professional services are defined as work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy and professional engineering.

Purchase orders are required for **ALL** purchases \$2,500 and greater. Exceptions are made for existing standing purchase orders and the following object codes: 1001, 1002, 2000, 3001, 3002, 3005, 3007, 3010, 3011, 5101, 5102, 5103, 5204, 5205, 5506, 5600, 5700, 5801, 8008, 9001 and 9002. Verbal quotes should be documented and submitted with the purchase order requisition. Written quotes should also be submitted with the purchase order requisition. RFB/RFP dates should be stated on the purchase order requisition.

## Formal Procurement:

Department heads shall contact the Finance Department to competitively negotiate professional and non-professional goods and services in accordance with the Virginia Public Procurement Act. Bid notices are published on eVA (as of 4/1/09). Proposal notices are published on eVA and in the Winchester Star (as of 4/1/09).

Exceptions- The Finance Department may procure goods or nonprofessional services without sealed competitive bidding (see Definitions) or written quotes under the following circumstances:

- ▶ Purchases with a total estimated cost less than \$1,500
- ▶ Sole Source Procurement (updated 3/1/12)
  - Upon determination in writing that there is only one source practicably available for a goods or services requirement, a contract may be negotiated and awarded to that source without competitive sealed bidding or competitive negotiation (*ref: Virginia Code §2.2-4303E*). Sole source justification based on a single vendor's capability to deliver in the least amount of time is not appropriate since availability alone is not a valid basis for determining a sole source procurement. For sole-source purchases **\$2,500 or greater**, requestors must submit a Notice of Sole Source or Emergency Purchase form, along with the requisition (or other documents as applicable), clearly supporting a sole source determination. In addition, for sole-source purchases **greater than \$50,000**, *Virginia Code §2.2-4303E* requires a written notice be publicly posted, stating only one source was determined to be practicably available, what was being procured, the contractor selected, and the date the contract was or will be awarded. The sole source public-notice will be posted on eVA. The written determination and public posting notice shall be included in the contract file.
- ▶ Emergency Procurement (updated 3/1/12)
  - *Definition:* An emergency is an occurrence of a serious and urgent nature that demands immediate action, for which failure to act immediately will cause appreciable damage to physical facilities or the mission of the County, or pose an undue safety risk to employees or the community at large. Emergency procedures may be used to purchase only that which is necessary to cover the requirements of the emergency. Subsequent requirements shall be obtained using normal

purchasing procedures. The potential loss of funds at the end of a fiscal year is not considered an emergency.

*Emergency Purchase Procedures:* In emergency situations, where an emergency procurement requires exceeding delegated purchasing authority, departments shall contact the Finance Department as soon as practicable. In some cases, where emergency action is required before the Finance Department can be practicably notified, the Notice of Sole Source Purchase or Emergency Purchase form will be submitted after the emergency is resolved or when contact can be made. In most cases, the Finance Department should be involved immediately in the emergency procurement process, since they can help identify emergency, increase limits on pcards, and post public notices regarding the emergency procurement. Under emergency situations, goods or services may be procured without competitive sealed bidding or competitive negotiations or other required informal bidding (negotiating) procedures; however, such procurement shall be made with such competition as is practicable under the circumstances. For emergency procurements **greater than \$50,000**, written determination of the basis for the emergency and for the selection of the particular contractor is required. Department heads must submit a signed Notice of Sole Source Purchase or Emergency Purchase form. The emergency procurement award notice will be posted on eVA by the Finance Department. The notice must be included in the contract file. For emergency procurements **less than \$50,000 and above the purchase order threshold (\$2,500)**, the Notice of Sole Source Purchase or Emergency Purchase form must be submitted with applicable documents (i.e., purchase order requisition and/or invoice).

- ▶ Procurement from governmental sources and other public bodies
- ▶ Surplus Property
- ▶ Cooperative Purchasing
  - **U.S. Communities** – The U.S. Communities Government Purchasing Alliance allows local government agencies to piggyback on contracts competitively bid by another public agency. Frederick County is participating agency; however, each individual user is required to register, using the County’s federal identification number (██████████), to participate.  
[www.uscommunities.org](http://www.uscommunities.org)
  - **Sourcewell (formerly NJPA)** – member ██████████ 4 – [www.sourcewell-mn.gov](http://www.sourcewell-mn.gov)
  - **National IPA** – agency ██████████ – [www.nationalipa.org/agreements.html](http://www.nationalipa.org/agreements.html)
  - **HGAC** – ILC ██████████ – [www.hgacbuy.org](http://www.hgacbuy.org)
  - **TIPS** – control # ██████████ – [www.tips-usa.com](http://www.tips-usa.com) – Ordering instructions: visit TIPS website to review contracts, contact vendor for TIPS quote, issue PO to vendor, fax PO to TIPS 866-839-8472, payment to vendor.
  - **NASPO (formerly Western States Contracting Alliance (WSCA))** – [www.aboutwsca.org](http://www.aboutwsca.org)
    - VERIZON WIRELESS – contract ██████████ -  
[http://107.0.130.5/employee\\_intranet\\_IP\\_new/docs/finance/WSCA\\_Pricing\\_Sheet\\_Verizon.pdf](http://107.0.130.5/employee_intranet_IP_new/docs/finance/WSCA_Pricing_Sheet_Verizon.pdf)
    - DISCOUNT CELL – company code: government  
[www.discountcell.com/discount](http://www.discountcell.com/discount)
  - **TCPN** – online at [www.tcpn.org](http://www.tcpn.org)
  - **NPPGov** – [www.nppgov.com](http://www.nppgov.com)
  - **VA State Contract (eVA)** –online at [eva.virginia.gov](http://eva.virginia.gov)
  - **Federal Contracts** – MUST specifically state that local jurisdictions can use the contract

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Original adopted by Board of Supervisors 3/22/06, effective 3/23/06.

Revisions:

4/1/09: Written quotes required increased from (3) three to (4) four.

9/9/09: Professional services formal procurement threshold increased from \$30,000 to \$50,000 and written quote maximum increased from \$29,999 to \$49,999.

2/1/13: Professional services quote requirements eliminated per VPPA 2.2-4303(G). Per Rod Williams, County Attorney, the revision is allowable.

9/4/13: updated link to VA State Contracts.

11/15/13: added TIPS and WSCA-VerizonWireless, Discount Cell to Cooperative Purchasing; updated link for US Communities.

5/1/15: added TCPN; updated eVA link

7/1/18: NJPA to Sourcewell; WSCA to NASPO; added NPPGov

# 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 : Carry Forward of Funds  
DATE : September 11, 2019

We are requesting the following amount that were appropriated in FY 18-19 to be carried forward to the FY 19-20 budget year.

- \$25,834.85 was the remainder amount in line item 31020-8005-000-000 for FY 18-19. We are requesting this amount be carried forward to purchase a replacement vehicle. On July 1, 2019 one of our deputies was involved in a vehicle accident and VACROP determined to be a total loss.

Thank you

LWM

bal FY19: \$25,834.85 (9/10/19)



## County of Frederick

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Information Technology  
**Scott Varner**  
Director

(540) 655-5614  
Fax: (540) 722-2169  
svarner@fcva.us

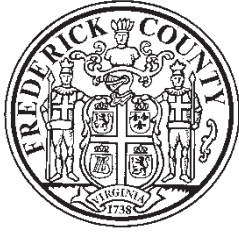
**To:** Board of Supervisors  
**From:** Technology Committee  
**Date:** May 10, 2017  
**Subject:** Technology Committee Report and Recommendations

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A Technology Committee meeting was held in the First Floor Conference Room at 107 N Kent Street on Wednesday, May 10, 2017 at 8:15 a.m. Members present were Gary Lofton, Technology Chairman; Judith McCann-Slaughter, Technology Committee member, Bill Ewing, Technology Committee Member, and Quaiser Absar, Citizen Member. Absent were Todd Robertson, Citizen Member and Lorin Sutton, Citizen Member.

1. The Information Technology Department requests use of PEG funds in the amount of \$56,000 to replace the projector and screen, add flat panel screens to the side walls in the back of the meeting room, allow for wireless presentation from any device to include Chromebooks, and replace microphone system. PEG funds are limited to local television broadcasting technology procurement. The Technology Committee voted to forward the request to the Finance Committee. See attached, p. 3
2. The Information Technology Department requests removing standard office supplies; mouse, keyboard, speakers from the IT Procurement Policy. The Technology Committee voted to approve the change. See attached, p. 5.





**MEMORANDUM**

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

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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

DATE August 28, 2019

TO: Cheryl Shiffler, Finance Director  
Frederick County

FROM: Patrick Barker, CEcD *PB*  
Executive Director

RE: FY20 Supplemental Appropriation of unbudgeted revenue received in FY19

The Economic Development Authority (EDA) is requesting a FY20 supplemental appropriation in the amount of \$3,000 to line item 31-081010-5413-000-000 from our FY19 revenue account 31-8102-1911-07. No local funds are involved. The funds represent monies provided by local businesses for scholarships for participants at our 2019 Employer Expo, held on May 23, 2019.

The funds were deposited into our FY19 revenue account (31-8102-1911-07) as follows:

- March 4, 2019 - \$200
- March 27, 2019 - \$400
- April 3, 2019 - \$200
- April 4, 2019 - \$100
- April 18, 2019 - \$500
- May 7, 2019 - \$500
- May 13, 2019 - \$400
- May 28, 2019 - \$400
- June 3, 2019 - \$100
- June 17, 2019 - \$100
- June 25, 2019 - \$100

The Employer Expo (part of The Workforce Initiative!) connects job seekers, career changers, second acts, students and parents with hiring managers from companies located in Frederick County, Clarke County, and Winchester, Virginia! Twenty-minute workshops focused on resume building, mock interviewing, and business acumen are offered on the half-hour. Participants who completed all three workshops were entered into drawings for six \$500 scholarships. Training providers are on site, sharing the latest fast-track program info for local, in-demand careers.

We hope this request can be added to the next Finance Committee agenda. Please advise our office if you anticipate a delay. Thank you for your consideration.



## MEMO

To: Finance Committee

From: Jason Robertson  
Director

Subj: Grant Application and Proffer Request for Bicycle Skill Park

Date: September 11, 2019

The Frederick County Parks and Recreation Commission is requesting to submit a PeopleForBikes grant application for \$ 10,000 and \$ 40,000 in Recreation Proffer Funds for the construction of a bicycle skill park at Sherando Park.

The Parks and Recreation Department submitted a letter of interest to People for Bikes in July and was recently informed the project was selected as eligible to apply for the grant. The grant, with a maximum award of \$ 10,000, is due October 18, 2019.

The bicycle skills park will be a new recreation amenity located off Warrior Drive continuing the development of the north side of Sherando Park as outlined in the Capital Improvement Plan and Master Plan of Sherando Park. There are several proffer contributing developments in the project service area.

Please contact me at 722-8294 should you have any questions regarding the above.

# Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

Requesting Department	Parks & Recreation			
Name of Grant	PeopleForBikes			
Grantor	PeopleForBikes			
Grant deadline for submission	10/18/2019			
Total Amount of Anticipated Award	\$ 10,000.00			
Purpose of grant (summary)	Construct Bicycle Park			
Grant approved through budget process? (Yes/No)	No			
Local Match Requirement (Yes/No)	Yes	Amount:	\$ 40,000.00	
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)	Recreation Proffer Funds <i>par ks proffer balance @ 8/31/19 \$237,876.51</i>			
Other associated costs	None			
Continuing obligation and cost (fin comm/BOS approval required)	None			
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	How many?		Total cost, including fringes:
Revenue and Expenditure codes & amounts	7110-8900-00			
Department Contact (name, email, phone)	Jon Turkel			
Department Head approval to apply for grant	Jason Robertson	Digitally signed by Jason Robertson Date: 2019.09.11 12:47:11 -04'00'	Date	09/11/2019
BOS approval date (if applicable)				
Finance review of grant policy compliance	<i>Subler</i>		Date	<i>9/11/19</i>
County Administrator approval to apply for grant			Date	

Notes:

*approved by the P+R Commission 9/10/19*

# County of Frederick

Year Ended June 30, 2019



1

## In Summary, what are the County's year-end General Fund numbers?

- Actual Revenues \$186,547,150
- Actual Expenditures \$180,982,951

Revenue and Expenditure detail on following slides

2

## Budgeted Revenue

	FY18 ACTUAL	FY19 BUDGETED	FY19 ACTUAL	FY 19 BUDGET	FY 19 ACTUAL
				VARIANCE	VARIANCE
*Property Taxes	120,263,900	123,179,515	126,371,336	3,191,821	6,107,436
Other Local Taxes	37,261,859	36,959,731	37,937,989	978,258	676,130
Permits / Fees	2,294,005	1,838,386	2,188,701	350,315	(105,304)
Fines / Forfeitures	299,419	323,270	313,896	(9,374)	14,477
Rev. from Use of Prop.	665,535	541,643	1,272,034	730,391	606,499
Charges for Services	2,822,424	3,090,299	3,003,140	(87,159)	180,716
Miscellaneous	372,121	331,861	361,292	29,431	(10,829)
Recovered Costs	3,479,386	1,678,836	3,422,091	1,743,255	(57,295)
State / Fed	11,008,403	12,426,183	11,676,671	(749,512)	668,268
<b>TOTALS</b>	<b>178,467,052</b>	<b>180,369,724</b>	<b>186,547,150</b>	<b>6,177,426</b>	<b>8,080,098</b>

\*Includes reimbursement for PPTRA.

3

## Property Taxes

	FY 18 ACTUAL	FY 19 BUDGETED	FY 19 ACTUAL	FY 19 BUDGET	FY 19 ACTUAL
				VARIANCE	VARIANCE
Real Estate	58,126,356	59,278,588	61,915,140	2,636,552	3,788,784
Public Service	2,798,525	2,400,000	2,460,734	60,734	(337,791)
Personal Property	49,397,962	51,713,338	51,694,935	(18,403)	2,296,973
Machinery and Tools	7,751,959	7,712,589	7,863,862	151,273	111,903
Short Term Rental Tax	236,437	180,000	269,180	89,180	32,743
Penalties / Interest	1,594,260	1,500,000	1,724,175	224,175	129,915
Admin Fees - Treasurer	358,401	395,000	443,310	48,310	84,909
<b>TOTALS</b>	<b>120,263,900</b>	<b>123,179,515</b>	<b>126,371,336</b>	<b>3,191,821</b>	<b>6,107,436</b>

\*Includes state reimbursement for PPTRA.

4

## Other Local Taxes

	FY18 ACTUAL	FY19 BUDGETED	FY19 ACTUAL	FY19 BUDGET VARIANCE	FY19 ACTUAL VARIANCE
	Sales Tax	14,060,202	15,079,384	14,344,226	(735,158)
Communications Tax	1,234,588	1,250,000	1,145,332	(104,668)	(89,256)
Utility Taxes	3,764,949	3,400,000	3,739,977	339,977	(24,972)
Business License	7,121,488	7,000,000	7,563,050	563,050	441,562
Motor Vehicle Decals	2,673,761	2,400,000	2,758,367	358,367	84,606
Bank Stock & Franchise	549,535	420,000	476,944	56,944	(72,591)
Taxes on Wills & Recordation	1,813,793	1,567,000	1,782,444	215,444	(31,349)
Meals & Room Taxes	6,006,378	5,802,032	6,094,860	292,828	88,482
Street Lights/Star Fort Fees	37,165	41,315	32,789	(8,526)	(4,376)
<b>TOTALS</b>	<b>37,261,859</b>	<b>36,959,731</b>	<b>37,937,989</b>	<b>978,258</b>	<b>676,130</b>

5

## Permits / Fees

	FY18 ACTUAL	FY19 BUDGETED	FY19 ACTUAL	FY19 BUDGET VARIANCE	FY19 ACTUAL VARIANCE
	Dog License	42,408	45,000	43,202	(1,798)
Land Use Application Fees	6,375	4,800	6,375	1,575	0
Development Review Fees	505,008	343,321	326,812	(16,509)	(178,196)
Building Permits	1,300,429	1,088,656	1,254,314	165,658	(46,115)
Transfer fees	3,246	3,000	3,318	318	72
Electrical Permits	115,966	84,241	124,190	39,949	8,224
Plumbing Permits	23,403	25,731	28,865	3,134	5,462
Mechanical Permits	105,233	96,492	119,650	23,158	14,417
Sign Permits	7,575	4,880	4,100	(780)	(3,475)
Fire Permits and Inspections	2,880	1,765	2,820	1,055	(60)
Land Disturbance Permits	179,658	134,500	269,733	135,233	90,075
2% State Fees	1,124	6,000	822	(5,178)	(302)
Transfer Develop. Rights	200	0	3,300	3,300	3,100
Septic Hauler/Sewage Install.	500	0	1,200	1,200	700
<b>TOTALS</b>	<b>2,294,005</b>	<b>1,838,386</b>	<b>2,188,701</b>	<b>350,315</b>	<b>(105,304)</b>

6

## Unspent Budgeted Expenditures by category

	FY19 AMENDED			
	FY 18 ACTUAL	BUDGET	FY 19 ACTUAL	FY19 VARIANCE
Administration	11,591,964	13,380,800	12,986,320	394,480
Judicial	2,490,866	2,914,872	2,770,777	144,095
Public Safety	38,797,094	40,432,712	38,895,000	1,537,712
Public Works	5,631,147	6,151,071	5,418,469	732,602
Health / Welfare	9,012,698	9,882,975	9,422,160	460,815
Community College	76,320	81,080	81,080	0
Parks, Rec. & Cultural	6,497,972	8,906,896	7,315,857	1,591,039
Community Development	3,993,886	2,213,401	2,155,810	57,591
Transfers	104,186,881	103,915,495	101,937,478	1,978,017
<b>TOTAL</b>	<b>182,278,828</b>	<b>187,879,302</b>	<b>180,982,951</b>	<b>6,896,351</b>

Detail presented on following pages.

7

## Budgeted Expenditures by department

	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
<b>ADMINISTRATION</b>				
Board of Supervisors	251,905	291,710	249,785	41,925
County Administrator	810,024	806,270	792,046	14,224
County Attorney	384,459	419,866	415,969	3,897
Human Resources	516,169	607,387	578,047	29,340
Independent Auditor	63,500	66,000	63,500	2,500
Comm. of Revenue	1,382,280	1,526,483	1,520,416	6,067
Reassessment	373,465	468,495	413,805	54,690
Treasurer	1,418,324	1,585,868	1,552,203	33,665
Finance	829,674	910,706	898,817	11,889
IT /GIS	1,522,836	2,120,740	2,080,875	39,865
MIS	575,308	618,390	617,725	665
Other	3,160,543	3,615,405	3,509,614	105,791
Electoral Board	119,166	129,585	88,968	40,617
Registrar	184,311	213,895	204,550	9,345
<b>SUBTOTAL</b>	<b>11,591,964</b>	<b>13,380,800</b>	<b>12,986,320</b>	<b>394,480</b>

8



## Budgeted Expenditures by department

JUDICIAL	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Circuit Court	68,305	71,500	74,911	(3,411)
Gen. District Court	17,793	23,324	17,388	5,936
J&D Court	20,763	25,358	21,350	4,008
Clerk	740,660	804,278	761,865	42,413
Law Library	12,374	12,000	14,893	(2,893)
Comm. Attorney	1,453,553	1,773,220	1,694,077	79,143
Victim Witness	177,418	205,192	186,293	18,899
<b>SUBTOTAL</b>	<b>2,490,866</b>	<b>2,914,872</b>	<b>2,770,777</b>	<b>144,095</b>

9

## Budgeted Expenditures by department

PUBLIC SAFETY	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Sheriff	14,150,153	16,165,548	15,684,035	481,513
Vol. Fire Depts.	1,201,533	1,203,465	1,103,311	100,154
Ambul. / Rescue	400,462	504,222	504,222	0
Jail / Juv. Detention	5,667,459	5,545,273	5,545,273	0
Juvenile Court	113,427	232,996	191,311	41,685
Inspections	1,238,157	1,420,614	1,376,295	44,319
Fire & Rescue	13,899,448	13,827,374	13,059,017	768,357
Public Comm.	2,126,455	1,533,220	1,431,536	101,684
<b>SUBTOTAL</b>	<b>38,797,094</b>	<b>40,432,712</b>	<b>38,895,000</b>	<b>1,537,712</b>

10

## Budgeted Expenditures by department

PUBLIC WORKS	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Road Admn.	12,310	18,500	10,347	8,153
Street Lights/Star Ft	32,503	38,160	28,350	9,810
Engineering	362,852	439,294	433,291	6,003
Refuse Collection	2,285,452	2,080,692	1,702,927	377,765
Refuse Disposal	534,281	674,400	614,475	59,925
Litter Control Grant	17,961	33,226	20,657	12,569
Maintenance Admn.	606,096	667,142	659,752	7,390
County Ofc. Bldg.	1,098,546	1,390,690	1,210,608	180,082
Animal Shelter	681,146	808,967	738,062	70,905
<b>SUBTOTAL</b>	<b>5,631,147</b>	<b>6,151,071</b>	<b>5,418,469</b>	<b>732,602</b>

11

## Budgeted Expenditures by department

HEALTH/WELFARE	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Local Health Dept.	398,774	416,243	416,243	0
Ch. 10 Board	377,784	396,673	396,673	0
Social Services	7,512,898	8,367,059	7,815,009	552,050
Area on Aging	63,000	63,000	63,000	0
Prop. Tax Relief	660,242	640,000	731,235	(91,235)
<b>SUBTOTAL</b>	<b>9,012,698</b>	<b>9,882,975</b>	<b>9,422,160</b>	<b>460,815</b>

12

## Budgeted Expenditures by department

COMMUNITY COLLEGE	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Community College	76,320	81,080	81,080	0
<b>SUBTOTAL</b>	76,320	81,080	81,080	0

PARKS, REC & CUL	FY19 AMENDED			
	FY17 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Parks/Rec. Admn.	1,098,455	1,890,547	1,044,913	845,634
Parks Maintenance	97,307	0	0	0
RecCtr/Playgrnds	2,537,763	2,767,084	2,712,454	54,630
Clearbrook Park	817,098	1,425,662	1,187,618	238,044
Sherando Park	859,448	1,670,271	1,217,540	452,731
Regional Library	1,087,901	1,153,332	1,153,332	0
<b>SUBTOTAL</b>	6,497,972	8,906,896	7,315,857	1,591,039

13

## Budgeted Expenditures by department

COMMUNITY DEV	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Planning	1,109,323	1,288,806	1,255,278	33,528
EDA	2,582,770	571,282	571,282	-
Zoning Board	6,001	7,821	2,933	4,888
Building Appeals	0	561	0	561
NSV Reg. Comm.	58,359	70,351	70,351	-
Soil & Water	7,000	7,000	7,000	-
Extensions	230,433	267,580	248,966	18,614
<b>SUBTOTAL</b>	3,993,886	2,213,401	2,155,810	57,591

14

## Budgeted Expenditures by department

TRANSFERS	FY19 AMENDED			
	FY18 ACTUAL	BUDGET	FY19 ACTUAL	FY19 VARIANCE
Transfers / Contingencies	104,186,881	103,915,493	101,937,478	1,978,015
<b>SUBTOTAL</b>	104,186,881	103,915,493	101,937,478	1,978,015
<b>GRAND TOTAL</b>	182,278,828	187,879,302	180,982,951	6,896,351

15

## General Fund Unreserved Fund Balance

**\$45.3 million**

Policy minimum \$30.8 million

Capital transfers above \$39.5 million

Reductions

July Finance Committee actions \$771,010

School Encumbrances \$225,545

School Obligated Funds \$347,857

(\$1,344,412)

16

MINUTES  
 Frederick County Board of Supervisors  
 Budget Work Session  
 Wednesday, February 13, 2019  
 5:30 p.m.  
 First Floor Conference Room, 107 North Kent Street, Winchester, VA

**ATTENDEES**

**Board of Supervisors:** Chairman Charles S. DeHaven, Jr.; Vice Chairman Gary A. Lofton; Blaine P. Dunn; Judith McCann-Slaughter; J. Douglas McCarthy; Shannon G. Trout; and Robert W. Wells were present. Staff present: Kris C. Tierney, County Administrator; C. William Orndoff, Jr., Treasurer; Jay E. Tibbs, Deputy County Administrator; Roderick B. Williams, County Attorney; Cheryl B. Shiffer, Finance Director; Jennifer Place, Budget Analyst; Sharon Kibler, Assistant Finance Director; Michael Marciano, Human Resources Director; Scott Varner, IT Director; Mike Ruddy, Planning Department Director; Karen Vacchio, Public Information Officer; Lenny Millholland, Sheriff; Denny Linaburg, Fire & Rescue Chief; Jason Robertson, Director of Parks & Recreation; Tamara Green, Social Services Director; Delsie Jobe, Social Services Administrative Services Manager; and Ann W. Phillips, Deputy Clerk to the Board of Supervisors.

**Finance Committee Members** present: Jeffrey Boppe and Angela Rudolph

**CALL TO ORDER**

Chairman DeHaven called the meeting to order at 5:35 p.m.

**SOCIAL SERVICES BUDGET OVERVIEW**

Tamara Green, Director of Social Services, outlined her request for three new positions: Child Protective Services Supervisor, Family Services Specialist III, and Human Services Assistant I.

Ms. Green reviewed funding changes since the expansion of Medicaid and noted the State's assurance of continuing to fund \$ 238,000 per year to offset additional Medicaid program expenses.

The Board and staff discussed the option of the department becoming a deviating state agency which would allow more flexibility and enable the County to assume human resources and payroll functions for the department to reduce expenses.

**PARKS AND RECREATION BUDGET OVERVIEW**

Jason Robertson, Director of Parks and Recreation, provided an overview of his budget requests. He noted that revenues have increased, and the fee recovery rate is very high with \$0.55 in revenue for every \$1.00 expended. He noted his top capital priority would be Snowden Bridge Park, depending upon the future of the old Frederick County Middle School.

**COUNTY ADMINSTRATOR BUDGET UPDATE**

Mr. Tierney reviewed priorities among the capital requests and the Board discussed the listed priorities as well as the portable handheld radios currently being reviewed for replacement.

Mr. Tierney discussed the proposed County Capital Fund. He said staff proposes creating a policy for an annual funding source that could be added to the current Board capital reserve or separately identified. He noted the current unreserved fund balance policy requires 17% (or two months) operating reserve. Mr. Tierney proposed establishing a policy that funds in excess of 20% be transferred annually to a County Capital Fund. He added that creating a Capital Reserve Fund would enable the Board to eliminate the use of Unreserved Fund Balance in the FY 20 proposed budget. The Board discussed annual review of the Capital Fund balance and its use for both short- and long-term capital needs. By consensus, the Board agreed to establish a policy creating a Capital Fund.

**DIRECTIVES FOR MORE INFORMATION**

The Board and staff discussed the next steps in reviewing the budget. Mr. Tierney noted that the Board's decision on maintaining the tax rate following the reassessment will be necessary before staff can determine which priorities can be funded in the budget.

Supervisor Slaughter requested that the Finance Department review the previously supplied budget scenario in light of identified cost reductions in operating expenses.

**ADJOURN**

There being no further business, the work session was adjourned at 6:28 p.m.



Charles S. DeHaven, Jr.  
Chairman, Board of Supervisors



Kris C. Tierney  
Clerk, Board of Supervisors

Minutes Prepared By:   
Ann W. Phillips  
Deputy Clerk, Board of Supervisors

## ***FY 2019-2020 BUDGET RESOLUTION***

WHEREAS a notice of public hearing and budget synopsis has been published and a public hearing held on March 27, 2019, in accordance with Title 15.2, Chapter 25, Section 15.2-2506, of the Code of Virginia, 1950 as amended.

THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Frederick, Virginia, that the budget for the 2019-2020 Fiscal Year as advertised in The Winchester Star on March 19, 2019, be hereby approved in the amount of \$463,535,656.

BE IT FURTHER RESOLVED that the County of Frederick budget for the 2019-2020 fiscal year be adopted and the funds appropriated as follows:

General Operating Fund	\$197,546,413
Regional Jail Fund	23,238,848
Landfill Fund	10,467,653
Division of Court Services Fund	576,649
Shawneeland Sanitary District Fund	1,295,215
Airport Operating Fund	1,756,556
Lake Holiday Sanitary District Fund	779,998
EMS Revenue Recovery Fund	1,803,958
Economic Development Authority Fund	631,802
School Operating Fund	175,981,549
School Debt Service Fund	16,726,869
School Capital Projects Fund	5,300,000
School Nutrition Services Fund	7,378,557

School Textbook Fund	3,126,049
NREP Operating Fund	5,985,540
NREP Textbook Fund	40,000
Consolidated Services/Maintenance Fund	3,600,000
School Private Purpose Funds	300,000
County Capital Fund	7,000,000

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, does herein adopt the tax rates for the 2019 assessment year as follows:

Property Taxes – Rates per \$100 of assessed value

\$0.61	Applied to real estate, including mobile homes
\$4.86	Applied to personal property including business equipment
\$2.25	Applied to personal property on one vehicle to volunteer firefighters that are approved and registered with the Frederick County Fire and Rescue Department
\$0.01	Applied to aircraft
Zero tax	Applied to antique vehicles and mopeds
\$2.00	On declining values to be applied to machinery and tools. The declining values are 60% for year one, 50% for year two, 40% for year three, and 30% for year four and all subsequent years.
\$2.00	On apportioned percentage of book values to be applied to Contract Classified Vehicles and equipment



Business and Professional Occupational License Rates

Contractors	\$0.16 per \$100 of gross receipts
Retail	\$0.20 per \$100 of gross receipts
Financial, Real Estate, and Professional Services	\$0.58 per \$100 of gross receipts
Repair, personal and business services and all other businesses and occupations not specifically listed or exempted in the County Code	\$0.36 per \$100 of gross receipts
Wholesale	\$0.05 per \$100 of purchases

The tax rates for other businesses and occupations specifically listed in the County Code are also unchanged.

Other General Taxes

Meals tax	4% of gross receipts
Transient Occupancy tax	3.5% of gross receipts
Vehicle License Taxes	\$25 per vehicle and \$10 per motorcycle

Sanitary Landfill Fees

\$50	Per ton for commercial/industrial
\$45	Per ton for construction demolition debris
\$20	Per ton for municipal waste
\$38	Per ton for municipal sludge
\$15	Per ton for Miscellaneous Rubble Debris

Shawneeland Sanitary District Taxes

\$190	Unimproved Lots
\$660	Improved Lots

Lake Holiday Sanitary District Taxes

\$678	Buildable Lots
\$264	Unbuildable Lots
	Lots owned by Lake Holiday Country Club, Inc.
\$0	Buildable Lots and Unbuildable Lots

Star Fort Subdivision Taxes/Fees

\$60 Per Lot

Street Light Fees

Oakdale Crossing and Fredericktowne \$40 annually

Green Acres \$25 annually

BE IT FURTHER RESOLVED that appropriations are hereby authorized for the central stores fund, special welfare fund, comprehensive services fund, county health insurance fund, school health insurance fund, length of service fund, special grant awards fund, employee benefits fund, maintenance insurance fund, development project fund, sales tax fund, commonwealth sales tax fund, unemployment compensation fund, Forfeited Assets Program, Four-For-Life Funds, Fire Programs, and Economic Incentive funds equal to the total cash balance on hand at July 1, 2019, plus the total amount of receipts for the fiscal year 2019-2020. **The County Capital Fund** and Fire Company Capital **appropriation will include the current year appropriation plus any unused funds at the end of the fiscal year 2019. The County Capital appropriation shall include funds transferred to other capital funds for classification purposes.**

BE IT FURTHER RESOLVED that funding for all outstanding encumbrances at June 30, 2019, are re-appropriated to the 2019-2020 fiscal year to the same department and account for which they are encumbered in the 2018-2019 fiscal year.

BE IT FURTHER RESOLVED that the construction fund projects are appropriated as a carryforward in the amount that equals the approved original project cost, less expenditures and encumbrances through June 30, 2019.

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
8/7/2019	AGRICULTURE	ADDITIONAL FUNDS FOR STORAGE FACILITY RENTAL	8301	5401	000	000	(53.00)
	AGRICULTURE		8301	9002	000	000	53.00
8/12/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	FREDERICK COUNTY MIDDLE SCHOOL CLEANUP VANDALISM	4304	3004	000	007	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	010	500.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	006	(1,520.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	010	1,520.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	003	(1,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	010	1,500.00
8/12/2019	REASSESSMENT/BOARD OF ASSESSORS	FUNDING ADDITIONAL SALARY	1210	5204	000	000	(6,102.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	001	6,102.00
8/14/2019	COMMONWEALTH'S ATTORNEY	B.A.8/14/19 PT TO FT	2201	1003	000	001	(56,806.00)
	COMMONWEALTH'S ATTORNEY		2201	1001	000	012	56,806.00
8/19/2019	SHERIFF	REPLACE ITEMS & EQUIPMENT FOR MOBILE COMMAND POST	3102	3004	000	002	(39,073.26)
	SHERIFF		3102	8003	000	000	39,073.36
8/29/2019	FIRE AND RESCUE	SUPERION LLC CHG.	3505	3010	000	000	(1,189.08)
	FIRE AND RESCUE		3505	3005	000	000	1,189.08
8/30/2019	INFORMATION TECHNOLOGY	PROMOTIONS 8/19	1220	5506	000	000	(3,646.51)
	INFORMATION TECHNOLOGY		1220	1001	000	026	3,646.51
	SHERIFF		3102	1001	000	003	(5,984.52)
	SHERIFF		3102	1002	000	036	5,984.52
	INSPECTIONS		3401	1005	000	000	(2,500.00)
	INSPECTIONS		3401	1001	000	040	2,500.00
	FIRE AND RESCUE		3505	1007	000	001	(3,680.00)
	FIRE AND RESCUE		3505	1001	000	114	3,680.00
	FIRE AND RESCUE		3505	1007	000	001	(3,678.69)
	FIRE AND RESCUE		3505	1001	000	117	3,678.69
	FIRE AND RESCUE		3505	1007	000	000	(1,750.00)
	FIRE AND RESCUE		3505	1001	000	001	1,750.00
	FIRE AND RESCUE		3505	1007	000	001	(4,690.99)
	FIRE AND RESCUE		3505	1001	000	130	4,690.99
	FIRE AND RESCUE		3505	1007	000	001	(3,670.45)
	FIRE AND RESCUE		3505	1001	000	109	3,670.45
	FIRE AND RESCUE		3505	1007	000	001	(4,326.91)
	FIRE AND RESCUE		3505	1001	000	110	4,326.91
	FIRE AND RESCUE		3505	1007	000	001	(3,676.98)
	FIRE AND RESCUE		3505	1001	000	119	3,676.98
9/3/2019	SHERIFF	COVER FUNDING FOR PROMOTION	3102	1001	000	064	(5,417.42)
	SHERIFF		3102	1002	000	047	5,417.42

County of Frederick  
General Fund  
August 31, 2019

ASSETS	FY20 8/31/19	FY19 8/31/18	Increase (Decrease)
Cash and Cash Equivalents	52,888,651.77	54,378,642.71	(1,489,990.94) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	518,704.35	0.00	518,704.35 *B
Taxes, Commonwealth, Reimb. P/P	56,698,596.67	52,972,466.05	3,726,130.62
Streetlights	11,376.18	12,954.48	(1,578.30)
Miscellaneous Charges	207,621.21	47,043.31	160,577.90
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	4,726.51	2,441.92	2,284.59
GL controls (est.rev / est. exp)	<u>(7,803,372.94)</u>	<u>(2,588,254.15)</u>	<u>(5,215,118.79)</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>103,184,941.98</u></b>	<b><u>105,483,932.55</u></b>	<b><u>(2,298,990.57)</u></b>
<b>LIABILITIES</b>			
Accrued Wages Payable	1,439,830.27	0.00	1,439,830.27 *B
Retainage Payable	47,010.53	0.00	47,010.53
Performance Bonds Payable	915,433.97	765,187.09	150,246.88
Taxes Collected in Advance	115,528.87	128,159.99	(12,631.12)
Deferred Revenue	<u>56,913,878.73</u>	<u>53,004,033.30</u>	<u>3,909,845.43</u> *C
<b>TOTAL LIABILITIES</b>	<b>59,431,682.37</b>	<b>53,897,380.38</b>	<b>5,534,301.99</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrance General Fund	959,920.73	992,670.06	(32,749.33) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	427,751.60	377,100.38	50,651.22
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Employee Benefits	0.00	93,120.82	(93,120.82)
Courthouse Fees	453,620.55	408,676.25	44,944.30
Historical Markers	0.00	17,661.79	(17,661.79)
Reserve For Capital	70,840.00	0.00	70,840.00
Animal Shelter	1,196,179.07	1,226,179.07	(30,000.00)
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	6,413,097.26	5,309,306.68	1,103,790.58 (3) Attached
Parks Reserve	17,174.06	17,631.82	(457.76)
E-Summons Funds	167,905.08	163,429.73	4,475.35
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>32,946,688.55</u>	<u>41,880,692.86</u>	<u>(8,934,004.31)</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>43,753,259.61</u></b>	<b><u>51,586,552.17</u></b>	<b><u>(7,833,292.56)</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>103,184,941.98</u></b>	<b><u>105,483,932.55</u></b>	<b><u>(2,298,990.57)</u></b>

**NOTES:**

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

\*B Frederick County has converted to an arrears payroll schedule.

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

**BALANCE SHEET**

(1) GL Controls	FY20	FY19	Inc/(Decrease)
Est.Revenue	192,713,179	179,832,243	12,880,936
Appropriations	(85,998,198)	(78,244,328)	(7,753,870)
Est.Tr.to Other fds	(115,478,275)	(105,168,839)	(10,309,436)
Encumbrances	959,921	992,670	(32,749)
	(7,803,373)	(2,588,254)	(5,215,119)

**(2) General Fund Purchase Orders 8/31/19**

DEPARTMENT	Amount	
County Office Buildings	30,100.00	Upgrade VAV Box Controller for HVAC Controls
	17,145.00	Bowman Library BAS Upgrade Control
Fire and Rescue	44,010.00	Uniforms
	10,235.23	Emergency Lighting for 2019 Ford F-250 includes Installation
	3,929.50	(25) Office 365 Licensing
	16,290.71	Emergency Lighting, Push Bumper & Installation
	9,841.50	(25) IPAD'S with Protectos and Cases
	5,740.00	Helmets
	2,237.00	Gym Equipment for PSB
	3,015.75	Aluminum Extension Ladders
	45,695.99	Training Props(Forcible Entry Simulator, Flat Roof, Etc.)
	35,471.30	Ford F-150 Crew Cab Pickup
IT	31,044.00	(3) Washer Extractors
Juvenile Court Probation	18,000.00	Cisco Catalyst Switching Platform for Public Safety Building
MIS	17,853.00	Furniture
	7,840.00	Tax Billing Paper
	5,291.00	Developer Tool Kit License for .Net Program Creator
Parks	40,355.15	Outdoor Gym & Installation Sherando
	10,606.10	Frederick Heights Park Trail
	8,116.40	14 Ft. Ducoflex Diving Board
	74,168.75	Sherando Park Recreation Access Project
	24,686.50	Event Shirts
	103,152.00	Sherando Park Restroom Facility
	6,281.80	Landscape Supplies Clearbrook and Sherando Park
	13,750.00	Winter Wonderland Arch
	11,591.80	Parking Expansion Clearbrook Park
	18,750.00	Shade Structure for Pool Deck Area Clearbrook Park
	18,750.00	Shade Structure for Pool Deck Area Sherando Park
	18,555.00	Clearbrook Park Walking Path Repair
	46,260.00	(2) Vanguard Big Block Mowers
	13,711.25	Z Master 6000 Series Mower
Sheriff	4,540.00	One Solution Software and Installation Service
	887.65	Uniforms
	110.40	Tactical Equipment
	127,600.00	Armored Swat Van
	5,310.91	Uniforms
	2,397.96	(15) Body Armor
	8,475.00	(15) G Force Vests with Carriers
	2,953.81	Dell Laptop with Docker
	4,627.50	Sheriff Safety Banner
	39,264.60	Weapons
	4,972.10	NARCAN Nasal Spray
	27,089.00	Satellite for RV Command Vehicle
	2,237.00	Gym Equipment for PSB
	11,984.36	Network Cable Repair & Replacement
Treasurer	4,995.71	Envelopes
<b>Total</b>	<b>959,920.73</b>	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 8/31/19	3,644,423.98	237,876.51	574,205.91	1,956,590.86	6,413,097.26

**Designated Other Projects Detail**

Administration	364,613.86			
Bridges	16,014.00			
Historic Preservation	176,000.00	12/11/14 Board Action designated \$50,000 for final debt payment		
Library	235,146.00	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	92,052.00			
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>1,956,590.86</b>			

**Other Proffers 8/31/19**

(4) Fund Balance Adjusted	
Ending Balance 8/19	45,287,375.31
Revenue 8/19	13,765,320.71
Expenditures 8/19	(18,506,456.72)
Transfers 8/19	(7,599,550.75)
Ending Balance 8/19	32,946,688.55

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 August 31, 2019

<b>REVENUES:</b>	<u>Appropriated</u>	FY20 8/31/19 <u>Actual</u>	FY19 8/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	131,452,356.00	4,351,489.32	4,573,991.53	(222,502.21) (1)
Other local taxes	39,112,454.00	1,565,585.20	1,048,218.05	517,367.15 (2)
Permits & Privilege fees	2,050,249.00	432,505.97	361,759.92	70,746.05 (3)
Revenue from use of money and property	771,767.00	390,857.04	291,376.86	99,480.18 (4)
Charges for Services	3,230,476.00	524,792.11	528,136.03	(3,343.92)
Miscellaneous	538,096.00	61,266.13	110,633.99	(49,367.86)
Recovered Costs	1,780,902.00	203,897.34	191,854.63	12,042.71 (5)
Proffers		260,362.51	240,184.62	20,177.89 (5)
Intergovernmental:				
Commonwealth	11,605,363.00	3,807,848.91	3,685,230.03	122,618.88 (6)
Federal	5,000.00	0.00	2,668.28	(2,668.28) (7)
Insurance Recoveries	0.00	200.00	3,104.33	(2,904.33)
Transfer from Co.Capital Fd.(BOS FD)	2,166,516.18	2,166,516.18	52,896.00	2,113,620.18
<b>TOTAL REVENUES</b>	<b>192,713,179.18</b>	<b>13,765,320.71</b>	<b>11,090,054.27</b>	<b>2,675,266.44</b>
<b>EXPENDITURES:</b>				
General Administration	16,442,065.00	6,123,760.90	3,792,389.55	2,331,371.35
Judicial Administration	3,111,160.80	511,850.05	439,160.01	72,690.04
Public Safety	42,512,291.78	7,831,063.24	6,878,854.06	952,209.18
Public Works	5,623,789.74	647,393.67	896,540.15	(249,146.48)
Health and Welfare	10,601,919.00	1,585,318.94	1,487,268.29	98,050.65
Education	81,308.00	20,327.00	20,270.00	57.00
Parks, Recreation, Culture	7,742,318.25	1,541,732.37	1,263,283.46	278,448.91
Community Development	2,196,035.53	245,010.55	268,515.75	(23,505.20)
<b>TOTAL EXPENDITURES</b>	<b>88,310,888.10</b>	<b>18,506,456.72</b>	<b>15,046,281.27</b>	<b>3,460,175.45 (8)</b>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	113,165,584.75	7,599,550.75	248,783.86	7,350,766.89 (9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(8,763,293.67)</b>	<b>(12,340,686.76)</b>	<b>(4,205,010.86)</b>	<b>8,135,675.90</b>
<b>Fund Balance per General Ledger</b>		<b>45,287,375.31</b>	<b>46,085,703.72</b>	<b>(798,328.41)</b>
<b>Fund Balance Adjusted to reflect Income Statement 8/31/19</b>		<b>32,946,688.55</b>	<b>41,880,692.86</b>	<b>(8,934,004.31)</b>

(1)General Property Taxes	FY20	FY19	Increase/Decrease
Real Estate Taxes	1,774,520	1,678,414	96,107
Public Services	-	1	(1)
Personal Property	2,416,684	2,785,393	(368,709)
Penalties and Interest	68,103	68,597	(494)
Credit Card Chgs./Delinq.Advertising	(16,236)	(37,345)	21,109
Adm.Fees For Liens&Distress	108,418	78,932	29,486
	4,351,489	4,573,991	(222,502)

**(2) Other Local Taxes**

Utility Taxes	238,985.35	172,508.05	66,477.30
Business Licenses	442,763.48	167,016.05	275,747.43
Auto Rental Tax	14,686.17	11,669.95	3,016.22
Motor Vehicle Licenses Fees	38,569.63	48,166.87	(9,597.24)
Recordation Taxes	427,927.97	319,477.06	108,450.91
Meals Tax	334,581.90	293,466.59	41,115.31
Lodging Tax	67,760.13	35,656.15	32,103.98
Street Lights	250.57	137.33	113.24
Star Fort Fees	60.00	120.00	(60.00)
<b>Total</b>	<b>1,565,585.20</b>	<b>1,048,218.05</b>	<b>517,367.15</b>

**(3)Permits&Privileges**

Dog Licenses	3,805.00	10,286.00	(6,481.00)
Transfer Fees	626.40	585.00	41.40
Development Review Fees	76,680.00	46,352.00	30,328.00
Building Permits	254,473.64	242,113.86	12,359.78
2% State Fees	6,079.93	5,426.06	653.87
Electrical Permits	24,162.00	16,642.00	7,520.00
Plumbing Permits	10,422.00	2,622.00	7,800.00
Mechanical Permits	14,780.00	11,048.00	3,732.00
Sign Permits	2,275.00	425.00	1,850.00
Blasting Permits	60.00	45.00	15.00
Land Disturbance Permits	39,142.00	26,165.00	12,977.00
Residential Pump and Haul Fee	-	50.00	(50.00)
<b>Total</b>	<b>432,505.97</b>	<b>361,759.92</b>	<b>70,746.05</b>

**(4) Revenue from use of**

Money	388,144.24	290,376.86	97,767.38
Property	2,712.80	1,000.00	1,712.80
<b>Total</b>	<b>390,857.04</b>	<b>291,376.86</b>	<b>99,480.18</b>

(5) Recovered Costs	FY20	FY19	Increase/Decrease
	8/31/2019	8/31/18	
Recovered Costs Social Services	19,961.77	7,883.18	12,078.59
Recovered Cost Fire Companies	74,999.00	74,999.00	-
Recovered Costs Sheriff	13,200.00	3,400.00	9,800.00
Reimbursement Circuit Court	1,573.88	1,848.79	(274.91)
Reimb.Public Works/Planning Clean Up	200.00	450.00	(250.00)
Clarke County Container Fees	9,526.49	11,552.08	(2,025.59)
City of Winchester Container Fees	4,100.60	4,003.63	96.97
Refuse Disposal Fees	16,298.91	15,477.70	821.21
Recycling Revenue	2,693.64	18,076.85	(15,383.21)
Sheriff Restitution	97.53	-	97.53
Container Fees Bowman Library	433.73	-	433.73
Litter-Thon/Keep VA Beautiful Grant	750.00	-	750.00
Reimb.of Expenses Gen.District Court	5,073.19	5,884.44	(811.25)
Reimb.Task Force	17,718.80	11,209.38	6,509.42
Comcast PEG Grant	22,424.00	21,888.00	536.00
Fire School Programs	8,213.00	11,410.00	(3,197.00)
Clerks Reimbursement to County	1,417.37	1,449.86	(32.49)
Reimb. Sheriff	5,215.43	2,321.72	2,893.71
Subtotal Recovered Costs	203,897.34	191,854.63	12,042.71
Proffer Sovereign Village	-	21,952.38	(21,952.38)
Proffer Redbud Run	6,454.00	12,908.00	(6,454.00)
Proffer Southern Hills	51,115.76	24,550.00	26,565.76
Proffer Snowden Bridge	178,137.75	171,012.24	7,125.51
Proffer Cedar Meadows	24,405.00	9,762.00	14,643.00
Proffer Freedom Manor	250.00	-	250.00
Subtotal Proffers	260,362.51	240,184.62	20,177.89
Grand Total	464,259.85	432,039.25	32,220.60



(6) Commonwealth Revenue	FY20	FY19	
	8/31/2019	8/31/2018	Increase/Decrease
Motor Vehicle Carriers Tax	36,457.81	2,319.05	34,138.76
Mobile Home Titling Tax	31,093.50	25,731.33	5,362.17
Recordation Taxes	118,725.64	124,578.44	(5,852.80)
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	38,160.81	39,892.03	(1,731.22)
Shared Expenses Sheriff	145,994.82	159,770.90	(13,776.08)
Shared Expenses Comm.of Rev.	17,364.90	17,134.67	230.23
Shared Expenses Treasurer	11,658.40	11,106.83	551.57
Shared Expenses Clerk	32,297.00	33,216.60	(919.60)
Public Assistance Grants	620,603.30	545,680.01	74,923.29
DMV Grant Funding	-	7,885.39	(7,885.39)
State Grant Emergency Services	39,646.20	4,794.20	34,852.00
Sheriff State Grants	11,577.50	-	11,577.50
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	39,446.08	42,803.19	(3,357.11)
Wireless 911 Grant	21,823.87	20,078.65	1,745.22
State Forfeited Asset Funds	297.81	7,537.47	(7,239.66)
Total	3,807,848.91	3,685,230.03	122,618.88

**County of Frederick**

**General Fund**

August 31, 2019

<b>(7) Federal Revenue</b>	FY20	FY19	Increase/Decrease
Federal Funds Sheriff	-	2,668.28	(2,668.28)
Total	-	2,668.28	(2,668.28)

**(8) Expenditures**

Expenditures increased \$3,460,175.45. **General Administration** increased \$2,331,371.35 and reflects the purchase of Sunnyside Plaza for \$2,104,371.18. **Public Safety** increased \$952,209.18 and includes the year to date increase of \$742,293.64 in salaries and fringe benefits for the Sheriff and Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and additional positions **Public Works** decreased (\$249,146.48) year to date. This decrease includes a Stephenson Compactor Site payment of \$163,454.70 and the timing of the insurance charges in August of the previous year. **Parks and Recreation** increased \$278,448.91 and includes \$127,868.12 for the Clearbrook Park Parking Expansion project and \$88,359.50 for the Sherando Park Recreation Access Project. The transfers increased **\$7,350,766.89**. See chart below:

<b>(9) Transfers Increased \$7,350,766.89</b>	FY20	FY19	Increase/Decrease
Transfer to Debt Service County	201,219.13	196,886.61	4,332.52
Operational Transfers	398,331.62	51,897.25	346,434.37
Reserve for Capital	7,000,000.00	-	7,000,000.00
Total	7,599,550.75	248,783.86	7,350,766.89

\*1 Payments include the Bowman Library and the City of Winchester for Courtroom, Roof, and HVAC projects.

\*2 Timing of Insurance Charge Outs.

County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 August 31, 2019

ASSETS	FY20 <u>8/31/19</u>	FY19 <u>8/31/18</u>	Increase <u>(Decrease)</u>
Cash	10,200,705.79	8,914,718.55	1,285,987.24 *1
Receivable Arrears Pay Deferred	139,058.50	0.00	139,058.50
Accounts Receivable Other	2,306.50	2,420.24	(113.74)
GL controls(est.rev/est.exp)	<u>(2,076,488.40)</u>	<u>(1,315,001.09)</u>	<u>(761,487.31)</u>
<b>TOTAL ASSETS</b>	<b><u>8,265,582.39</u></b>	<b><u>7,602,137.70</u></b>	<b><u>663,444.69</u></b>
LIABILITIES			
Accrued Wages Payable	425,780.15	0.00	425,780.15
Accrued Operating Reserve Costs	<u>2,614,497.00</u>	<u>2,551,494.10</u>	<u>63,002.90</u>
<b>TOTAL LIABILITIES</b>	<b><u>3,040,277.15</u></b>	<b><u>2,551,494.10</u></b>	<b><u>488,783.05</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	98,614.69	227,308.83	(128,694.14)
Fund Balance	<u>5,126,690.55</u>	<u>4,823,334.77</u>	<u>303,355.78</u> *2
<b>TOTAL EQUITY</b>	<b><u>5,225,305.24</u></b>	<b><u>5,050,643.60</u></b>	<b><u>174,661.64</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>8,265,582.39</u></b>	<b><u>7,602,137.70</u></b>	<b><u>663,444.69</u></b>

**NOTES:**

\*1 Cash increased \$1,285,987.24. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

\*2 Fund balance increased \$303,355.78. The beginning balance was \$3,458,677.15 and include: adjusting entries, C/F tank in the amount of (\$66,021.20) and the year to date revenue less expenditures of \$1,734,034.60.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY20</u>
Prisoner Billing:	30,867.63
Compensation Board Reimbursement 8/19	<u>491,253.94</u>
<b>Total</b>	<b>522,121.57</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 August 31, 2019

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY20 8/31/19 <u>Actual</u>	FY19 8/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	83.94	69.62	14.32
Interest	-	-	-	-
Supervision Fees	88,572.00	8,310.00	8,590.00	(280.00)
Drug Testing Fees	1,000.00	-	60.00	(60.00)
Work Release Fees	387,628.00	29,853.34	35,680.60	(5,827.26)
Prisoner Fees from other localities	0.00	0.00	0.00	0.00
Federal Bureau Of Prisons	0.00	935.00	0.00	935.00
Local Contributions	7,572,537.00	1,893,134.25	1,928,414.75	(35,280.50)
Miscellaneous	7,500.00	2,487.00	317.79	2,169.21
Phone Commissions	400,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	80,000.00	0.00	4,671.40	(4,671.40)
Elec.Monitoring Part.Fees	185,000.00	6,613.90	19,615.10	(13,001.20)
Share of Jail Cost Commonwealth	1,300,000.00	0.00	0.00	0.00
Reimb. Of Prior Year Deficit	0.00	-	0.00	-
Medical & Health Reimb.	75,000.00	4,190.74	5,173.26	(982.52)
Shared Expenses CFW Jail	5,550,000.00	349,873.15	287,917.85	61,955.30
State Grants	285,683.00	0.00	0.00	0.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	245,974.00	0.00	0.00	0.00
Bond Proceeds	0.00	1,236,529.57	0.00	1,236,529.57
Transfer From General Fund	5,071,538.00	1,267,884.50	1,297,977.50	(30,093.00)
<b>TOTAL REVENUES</b>	<b>21,250,432.00</b>	<b>4,799,895.39</b>	<b>3,588,487.87</b>	<b>1,211,407.52</b>
<b>EXPENDITURES:</b>	<b>23,425,535.09</b>	<b>3,065,860.79</b>	<b>3,017,208.10</b>	<b>48,652.69</b>
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(2,175,103.09)</b>	<b>1,734,034.60</b>	<b>571,279.77</b>	<b>1,162,754.83</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>3,392,655.95</u></b>	<b><u>4,252,055.00</u></b>	<b><u>(859,399.05)</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 8/31/19</b>		<b>5,126,690.55</b>	<b>4,823,334.77</b>	<b>303,355.78</b>

County of Frederick  
Fund 12 Landfill  
August 31, 2019

ASSETS	FY2020 8/31/19	FY2019 8/31/18	Increase (Decrease)
Cash	38,841,959.54	38,875,396.12	(33,436.58)
Receivables:			
Accounts Receivable			
Fees	899,392.94	782,205.78	117,187.16 *1
Receivable Arrears Pay Deferred	24,905.02	0.00	24,905.02
Accounts Receivable Other	5,422.28	21,227.66	(15,805.38)
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)	<u>(1,711,692.50)</u>	<u>1,620.55</u>	<u>(1,713,313.05)</u>
<b>TOTAL ASSETS</b>	<b><u>54,221,712.48</u></b>	<b><u>57,522,557.48</u></b>	<b><u>(3,300,845.00)</u></b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	173,153.49	158,608.75	14,544.74
Accrued Remediation Costs	13,590,045.91	13,126,481.90	463,564.01 *2
Deferred Revenue Misc.Charges	<u>5,422.28</u>	<u>21,227.66</u>	<u>(15,805.38)</u>
Accrued Wages Payable	<u>55,847.62</u>	<u>0.00</u>	<u>55,847.62</u>
<b>TOTAL LIABILITIES</b>	<b><u>13,824,469.30</u></b>	<b><u>13,306,318.31</u></b>	<b><u>462,303.37</u></b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances	814,340.00	415,199.10	399,140.90 *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>29,724,461.18</u>	<u>33,942,598.07</u>	<u>(4,218,136.89) *4</u>
<b>TOTAL EQUITY</b>	<b><u>40,397,243.18</u></b>	<b><u>44,216,239.17</u></b>	<b><u>(3,818,995.99)</u></b>
<b>TOTAL LIABILITY AND EQUITY</b>	<b><u>54,221,712.48</u></b>	<b><u>57,522,557.48</u></b>	<b><u>(3,300,845.00)</u></b>

**NOTES:**

\*1 Landfill receivables increased \$117,187.16. Landfill fees at 8/19 were \$708,263.26 compared to \$749,540.41 at 8/18 for a decrease of \$41,277.15. Delinquent fees at 8/19 were \$236,364.62 compared to \$78,058.76 at 8/18 for an increase of \$158,305.86,

\*2 Remediation increased \$463,564.01 and includes \$308,263.00 for post closure and \$155,301.01 interest.

\*3 The encumbrance at 8/31/19 was \$814,340.00 for a 2019 CAT 826K compactor.

\*4 Fund balance decreased \$4,218,136.89. The beginning balance was \$31,434,681.28 and includes adjusting entries, budget controls for FY20(\$2,494,860.00), and \$784,639.90 for year to date revenue less expenses.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 August 31, 2019

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY2020 8/31/19 <u>Actual</u>	FY2019 8/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	998.63	381.31	617.32
Interest on Bank Deposits	200,000.00	15,408.83	7,839.48	7,569.35
Salvage and Surplus	110,000.00	21,879.00	35,493.90	(13,614.90)
Sanitary Landfill Fees	6,863,500.00	1,213,345.56	1,275,230.94	(61,885.38)
Charges to County	0.00	112,572.80	114,392.20	(1,819.40)
Charges to Winchester	0.00	29,767.75	31,300.35	(1,532.60)
Tire Recycling	171,720.00	55,067.44	44,562.48	10,504.96
Reg. Recycling Electronics	72,000.00	6,954.00	12,585.00	(5,631.00)
Greenhouse Gas Credit Sales	10,000.00	0.00	9,587.57	(9,587.57)
Miscellaneous	0.00	0.00	72.00	(72.00)
Renewable Energy Credits	168,402.00	14,882.80	29,076.30	(14,193.50)
Landfill Gas To Electricity	377,171.00	37,799.52	52,516.16	(14,716.64)
Insurance Recoveries		0.00	4,872.23	(4,872.23)
Waste Oil Recycling		0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<u>7,972,793.00</u>	<u>1,508,676.33</u>	<u>1,617,909.92</u>	<u>(109,233.59)</u>
Operating Expenditures	5,547,653.00	472,354.18	448,142.37	24,211.81
Capital Expenditures	4,951,172.50	251,682.25	583,286.79	(331,604.54)
<b>TOTAL Expenditures</b>	<u>10,498,825.50</u>	<u>724,036.43</u>	<u>1,031,429.16</u>	<u>(307,392.73)</u>
<b>Excess(deficiency)of revenue over expenditures</b>	(2,526,032.50)	784,639.90	586,480.76	198,159.14
<b>Fund Balance Per General Ledger</b>		<u>28,939,821.28</u>	<u>33,356,117.31</u>	<u>(4,416,296.03)</u>
<b>FUND BALANCE ADJUSTED</b>		29,724,461.18	33,942,598.07	(4,218,136.89)

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**September 13, 2019**

<b>Unreserved Fund Balance, Beginning of Year, July 1, 2019</b>	<b>46,064,113</b>
 <b>Prior Year Funding &amp; Carryforward Amounts</b>	
C/F forfeited asset funds	(52,251)
C/F Fire Company Capital	(122,079)
C/F Sheriff insurance claim reimbursement (tent)	(40,021)
Close reserved fund balances	111,096
C/F Animal Shelter spay/neuter & bldg design	(23,890)
C/F Refuse projects	(337,657)
C/F Parks Rec Access Project Sherando	(71,942)
C/F Maintenance projects	(52,755)
	(589,499)
 <b>Other Funding / Adjustments</b>	
COR refund - Acar Leasing LTD	(10,315)
COR refund - Enterprise FM Trust	(3,086)
COR refund - HVT Inc/Honda Lease Trust	(2,655)
COR refund - Toyota Lease Trust	(18,366)
PT to FT Comm Atty Investigator position	(19,895)
Airport Capital local share	(409,164)
Sunnyside Plaza deposit	(210,000)
Airport debt service County share	(27,750)
Burn building replacement project	(257,019)
COR refund - Fisher Scientific	(25,084)
	(983,334)
 <b>Fund Balance, September 13, 2019</b>	 <b>44,491,279</b>