

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, October 16, 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, October 16, 2019 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Angela Rudolph-Wiseman; Gary Lofton; Jeffrey Boppe; and non-voting liaison Ellen Murphy, Commissioner of the Revenue.

Committee Members Absent: Charles DeHaven; and non-voting liaison William Orndoff, Treasurer.

Staff present: Sharon Kibler, Assistant Finance Director; Jay Tibbs, Deputy County Administrator; Rod Williams, County Attorney; Jennifer Place, Budget Analyst; Lenny Millholland, Sheriff; Joe Wilder, Public Works Director; and Gloria Puffinburger, Solid Waste Manager.

Others present: Patty Camery, FCPS Executive Director of Finance; and David Sovine, FCPS Superintendent.

NO ACTION REQUIRED BY BOARD OF SUPERVISORS:

1. The Finance Committee Chairman has provided FY 2021 budget overview, see attached, p. 3 – 4.
2. The FCPS Finance Director provides FY 2019 Year End financial information and was available for discussion. See attached, p. 5 – 28.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

(*) Items 2, 4, and 5 were approved under consent agenda.

1. The FCPS Director of Finance requests \$1,388,520.16 unspent in the School Operating Fund in FY19 to be carried forward to FY20. Of this amount, \$347,857.06 represents restricted grant funds received, and \$1,040,663.10 represents an unobligated surplus to be used for 10 school buses. See attached memo, p. 29. The committee recommends approval of a transfer from the County Capital Fund to the School Operating Fund in the amount of \$347,857.06, and a transfer from the County Capital Fund to the School Capital Fund in the amount of \$1,040,663.10.

2. () The Sheriff request a General Fund supplemental appropriation in the amount of \$2,550. This amount represents proceeds from the sale of an out of service cruiser to be used toward the purchase of a replacement. No local funds are required. See attached memo, p. 30 – 31.
3. The Public Works Director request a Shawneeland Fund supplemental appropriation in the amount of \$30,000. This amount represents a carry forward of unspent FY19 funds to be used for the construction of additional office space. The Public Works Committee has approved. See attached information, p. 32 – 33. The committee recommends approval.
4. () The Public Works Director requests a General Fund supplemental appropriation in the amount of \$3,000. This amount represents restitution paid for the shelter providing care for three dogs for 106 days. No local funds required. See attached memo, p. 32, 34.
5. () The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$3,245. These funds represent two grants received: Keep Virginia Beautiful and the Chesapeake Bay Restoration Fund. No local funds required. See attached memo, p. 35 – 43.
6. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$102,000. This amount represents the maintenance and operation of Sunnyside Plaza. No local funds required. See attached memo, p. 44. The committee recommends approval.

INFORMATION ONLY:

1. The Finance Director provides a Fund 10 Transfer Report for September 2019. See attached, p. 45.
2. The Finance Director provides financial statements ending September 30, 2019. See attached, p. 46 – 56.
3. The Finance Director provides an FY 2019 Fund Balance Report ending October 8, 2019. See attached, p. 57.

Respectfully submitted,

FINANCE COMMITTEE

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

By 
 Sharon Kibler, Assistant Finance Director

TO: County Departments
FROM: Judy McCann-Slaughter, Finance Committee Chairman
SUBJECT: FY 21 Budget Overview
DATE: October 7, 2019

Once again, it is time to start preparing the upcoming year's budget. The process is always met with limited resources and funding requests that are serious and need to be addressed. This year will probably be no different. It is important for us to remember how much progress we have made in the past several years. We have made significant advances in staffing for public safety and schools, we are replacing and building new schools, and we continue to look for ways to improve our strained transportation system. While addressing these needs, we continue to be cognizant of the tax rate and the impact to all our county residents.

This budget preparation will present challenges that we have not faced in the past few years. The upcoming election could bring mid-year changes in boards and departments. We are opening a new and additional elementary school. The potential future economic slowdown could limit resources even more as our locality continues to attract both young families and retirees. While all budgets present challenges, it should be recognized that both current and past leadership have allowed us to start this process with adequate fund balances, reserves for capital and policies that will continue to allow us to be fiscally responsible to the taxpayers.

Most of the budget funds a total of 3,127 full-time employees, and over 1,500 part-time and seasonal employees that deliver the services to county residents. Keeping competitive salaries and maintaining benefits is crucial. Upcoming salary

analysis will allow us to benchmark our positions to those surrounding areas that we lose trained and valuable employees to every day.

As in the past, we will work together in the upcoming months to develop a budget that will recognize our priorities and the ability to fund those priorities. I want to thank everyone who makes this possible.



Frederick County Public Schools

Finance Department

Patty Camery, Executive Director of Finance
cameryp@fcpsk12.net

DATE: September 17, 2019

TO: School Board Finance Committee Members

THROUGH: David T. Sovine, Ed.D., Superintendent of Schools *D. T. Sovine*

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

SUBJECT: Financial Reports for Fiscal Year 2018-19

Attached are the year-end financial reports for fiscal year 2018-19. As of the date of this report, the financials are unaudited. Included are the statements of operations for all funds managed by the school system. This report summarizes the key activities within each fund.

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Please refer to the respective financial statement as you proceed through the text.

School Operating Fund

The unobligated surplus for the fiscal year 2019 school operating fund is \$1,040,663, which is 0.61% of the \$169,458,459 total school operating fund budget.

The operational highlights of the fiscal (and school year) 2018-2019

- Provided a division average 2.5 percent salary increase for all staff
- Enhanced certain support salaries that were significantly behind the local job market
- Piloted an elementary alternative education program
- Focused on student mental health and equity training
- Updated the division strategic plan with the support of staff, parents, and community leaders
- Purchased 6 replacement/additional school buses
- Served 13,645 students compared to a projected 13,705 student enrollment

Summary budget statistics

1. The original (beginning) budget for the school operating fund for FY 2019 was \$168,455,680.
2. Budget adjustments of \$1,002,779 resulted in the current budget balance of \$169,458,459 and included the following:
 - a. encumbrance or undelivered commitments of \$542,862
 - b. carry-forward restricted grant receipts of \$316,538 from FY 2018
 - c. carry-forward surplus funds of \$186,879 from FY 2018 for a school bus and security equipment
 - d. less a transfer of \$43,500 to the School Debt Service Fund

Summary financial statistics

1. Actual FY 2019 revenues in the school operating fund were \$168,011,779.
2. Actual FY 2019 expenses and encumbrances totaled \$166,623,259.
3. Obligations for restricted programs in the amount of \$347,857 are a part of the year-end surplus and are reserved for appropriation to FY 2020.
4. An unobligated amount of \$1,040,663 remained at year-end.

Key factors contributing to the school operating fund unobligated surplus are shown in the chart below.

	Budget	Actual	Variance
State Sales Tax revenue	\$ 14,988,971	\$ 15,205,440	\$ 216,469
Budgetary savings in payroll expenditures	\$137,309,286	\$136,954,441	\$ 354,845
Budgetary savings in schools and departmental expenditures	\$ 30,138,167	\$ 29,668,818	\$ 469,349
Unobligated Surplus for FY 2019			\$ 1,040,663

The remaining portion of this section explains the financial activity and resulting variances.

Understanding the Operating Fund Variances

The financial statement for the School Operating Fund is presented in a format reflecting two components of financial activity: unrestricted and restricted programs. The majority of the school division's programs and operations are funded by state and local (county) funds in the unrestricted component. While the school division must maintain minimum standards of quality with a mandated local match in most cases, the local school board allocates those funds with discretion aligned to planning goals. Therefore, the expenditures in this component are referred to as unrestricted.

The restricted program section shows the activity of grant funds received for specific use on designated programs. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which could be misunderstood as local surpluses or deficits. For this reason, the format shown is designed to assist the reader with the distinction between the two.

Summary of Revenues and Expenditures

Unrestricted revenues exceeded expenditures by \$1,442,802 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is offset by \$54,282 in restricted program variances [line 14] resulting in the total operating fund surplus of \$1,388,520 [line 15], which is reduced by \$347,857 [line 16] in carry-forward obligations. The final result is \$1,040,663 [line 17] in unobligated surplus for FY 2019.

Unrestricted Revenues: \$161,425,144 [line 6]

Local Sources [line 1]

- \$779,488 in miscellaneous local revenue was received, including fees and charges to students and the public, as well as billings to other agencies, gifts and donations, rebates and refunds, rental charges for the use of school division facilities, and eRate reimbursement funds. Funds received from these sources were more than projected by \$53,997 due to facilities rent and tuition.

Commonwealth [line 2]

- \$77,265,025 in state revenues were received including Standards of Quality (SOQ) funding, sales tax receipts, incentive funding, categorical funding, lottery funds, and some miscellaneous funds were more than budgeted by \$160,136.
- Sales tax funding was more than budgeted by \$216,469 due to better than projected sales tax collections.
- All other state funding received was less than budgeted by \$56,333 due to enrollment changes in specific groups such as career technical education and special services Medicaid eligibility.

Federal Government [line 3]

- \$3,178 in unrestricted, federal program revenues were received. A small amount of funding is provided each year based on the amount of federal land in the county. There is no notable variance in this section.

Local Government and Transfers [lines 4-5]

- \$83,377,453 were received from the County's General Fund – local government dollars. This total includes the prior year encumbrance and grant obligations, as well as the current year funding support from the local governing body.

School Operating Fund – Continued

Unrestricted Expenditures: \$159,982,342 [line 10]

Instruction [line 7]

- \$119,105,240 were expended for instructional purposes and includes costs incurred for classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular education, special education, vocational education, gifted education, and the other categories of instruction. Seventy-one percent of all expenditures are in this category. The positive variance of \$373,393 is attributable to expenditure savings in personnel, school budgets and instructional departments.

Instructional and Administrative Technology [line 8]

- \$7,766,605 were expended for costs associated with division technology - instructional, administrative, and operational categories. Five percent of all expenditures are in this category. Savings in employee compensation in other categories provided a transfer of additional funds to address technology equipment replacements. The residual positive variance of \$102,708 is attributable to expenditure savings in personnel.

Support Services [line 9]

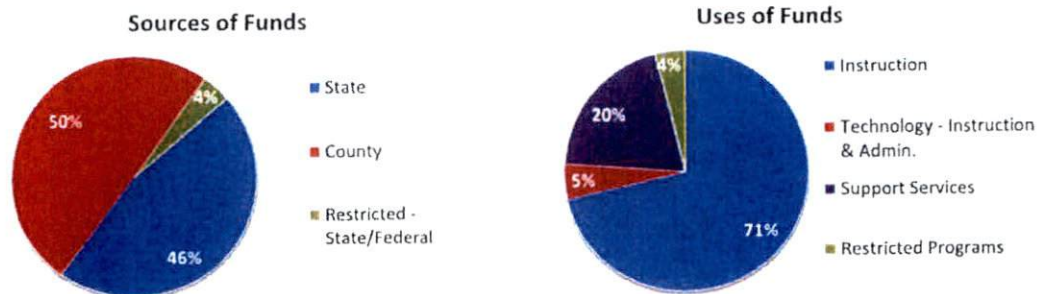
- \$33,110,496 were expended for costs associated with supporting the operations of the school division, including administration, services related to students' attendance and health, transporting students, and maintaining facilities. Twenty percent of all expenditures are in this category. Savings in employee compensation in other categories provided a transfer of additional funds to address facilities maintenance. The residual \$261,631 positive variance is due to personnel, vehicle fuel, and utility savings.

Restricted program revenues and expenditures [lines 12 - 14]

Restricted Programs provide funding for specific initiatives. The majority of these revenues are based upon certain student populations or capabilities. Restricted program funding is associated with spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. Restricted program revenues totaled \$6,586,636 for FY 2019, and program expenditures totaled \$6,640,917. The resulting negative balance of \$54,282 represents an amount of additional local funds toward those specific program budgets.

FY 2019 Operating Surplus (Revenues in Excess of Expenditures) \$1,388,520 [lines 15-17]

The total operating surplus for FY 2019 of \$1,388,520 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are considered obligations against the surplus funds, total \$347,857, and include: 1) \$166,441.17 for SOL Algebra Readiness, 2) \$85,306.62 for the Apple Federal Credit Union mentor teacher program, 3) \$21,506.82 for eRate, 4) \$13,341.90 for Project Graduation, 5) \$40,212.98 for Chain of Checks mental health support, 6) \$19,176.63 for Virginia Tiered Systems of Support and 7) \$1,870.94 for the VA Star program. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2019 is \$1,040,663.



Frederick County Public Schools
School Operating Fund
Year Ended June 30, 2019

	(a) 2017-18 Actual*	(b) 2018-19 Original Budget	(c) 2018-19 Adjusted Budget	(d) 2018-19 Actual*	(e) Variance from Adj. Budget
SUMMARY					
Revenue from Local/Other Sources	\$ 997,325	\$ 987,326	\$ 952,895	\$ 912,682	\$ (40,213)
Revenue from the Commonwealth	74,566,843	79,523,124	79,090,857	78,496,837	(594,020)
Revenue from the Federal Government	5,335,895	5,570,556	6,036,254	5,224,808	(811,446)
Revenue from Local Governing Body	80,205,632	82,374,674	83,377,453	83,377,453	-
[A] TOTAL REVENUES	\$ 161,105,696	\$ 168,455,680	\$ 169,457,459	\$ 168,011,779	\$ (1,445,680)
Instruction	\$ 113,413,334	\$ 120,762,381	\$ 119,478,634	\$ 119,105,240	\$ 373,393
Instruction - Restricted Programs	6,838,313	7,765,573	8,738,384	6,640,917	2,097,467
Technology - Instructional & Administrative	6,994,153	7,296,497	7,869,313	7,766,605	102,708
Support Services	33,356,478	32,631,229	33,372,127	33,110,496	261,631
[B] TOTAL EXPENDITURES	\$ 160,602,279	\$ 168,455,680	\$ 169,458,459	\$ 166,623,259	\$ 2,835,200
* Actual fiscal year expenditures includes encumbrances					
[C] REVENUE OVER EXPENDITURES	\$ 503,416	\$ -	\$ (1,000)	\$ 1,388,520	
[D] Obligated Funds-Special Programs	\$ 316,538			\$ 347,857	
[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 186,879			\$ 1,040,663	
[F] Percentage Surplus of Total Budget	0.11%			0.61%	

Unrestricted Revenues

[1] Revenue from Local Sources	\$ 838,858	\$ 725,491	\$ 725,491	\$ 779,488	\$ 53,997
[2] Revenue from Commonwealth	\$ 73,315,350	\$ 77,859,517	\$ 77,104,888	\$ 77,265,025	\$ 160,136
a Standards of Quality (SOQ)	52,479,635	55,870,945	54,757,562	54,757,562	-
b Sales Tax	13,884,503	14,988,971	14,988,971	15,205,440	216,469
c Incentive Accounts	884,753	518,000	518,000	518,000	-
d Categorical	106,412	106,787	100,971	100,971	-
e Lottery-Funded Programs	5,779,458	6,162,314	6,521,884	6,510,435	(11,449)
f Miscellaneous State	180,588	212,500	217,500	172,617	(44,883)
[3] Revenue from Federal Government	\$ 3,375	\$ 5,000	\$ 5,000	\$ 3,178	\$ (1,822)
[4] Transfers/ CarryOver/ Prior Year Encumbrances	\$ 2,932,002	\$ -	\$ 1,046,279	\$ 1,046,279	\$ -
[5] Local Funds - Board of Supervisors	\$ 77,273,630	\$ 82,374,674	\$ 82,331,174	\$ 82,331,174	\$ -
[6] Total Unrestricted Revenues	\$ 154,363,215	\$ 160,964,682	\$ 161,212,832	\$ 161,425,144	\$ 212,311

Unrestricted Expenditures

[7] Instruction	\$ 113,413,334	\$ 120,762,381	\$ 119,478,634	\$ 119,105,240	\$ 373,393
a Regular Education	84,145,199	88,549,126	88,145,404	88,141,527	3,877
b Special Education	19,054,919	21,045,973	20,602,112	20,405,380	196,732
c Vocational Education	7,670,075	8,024,135	8,109,127	8,003,950	105,177
d Gifted Education	930,485	993,000	997,731	945,748	51,983
e Other Education	1,431,969	1,422,965	1,432,147	1,417,025	15,122
f Summer School	163,729	171,550	174,944	174,443	502
g Adult Education	16,958	16,914	17,168	17,168	-
h Contingency Reserve	-	538,718	-	-	-
[8] Instructional & Administrative Technology	\$ 6,994,153	\$ 7,296,497	\$ 7,869,313	\$ 7,766,605	\$ 102,708
a Instructional Technology	1,130,811	1,608,272	1,752,435	1,746,327	6,108
b Instructional Support Technology	3,577,066	3,763,324	3,777,887	3,716,543	61,344
c Administrative Support Technology	2,286,276	1,924,901	2,338,991	2,303,735	35,256
[9] Support Services	\$ 33,356,478	\$ 32,631,229	\$ 33,372,127	\$ 33,110,496	\$ 261,631
a Administration, Attendance & Health	6,908,987	7,580,713	7,472,919	7,334,434	138,486
b Pupil Transportation Services	9,884,838	9,398,898	9,759,147	9,747,058	12,090
c Operation and Maintenance	15,188,746	14,739,146	15,218,859	15,118,110	100,749
d Facilities	783,874	369,174	365,492	355,185	10,307
e Fund Transfers	590,034	543,298	555,709	555,709	-
[10] Unrestricted Expenditures	\$ 153,763,966	\$ 160,690,107	\$ 160,720,074	\$ 159,982,342	\$ 737,733
[11] Unrestricted Revenue Over/(Under) Expense	\$ 599,249			\$ 1,442,802	

Numbers may not add correctly due to rounding.

Year Ended June 30, 2019

	[a] 2017-18 Actual*	[b] 2018-19 Original Budget	[c] 2018-19 Adjusted Budget	[d] 2018-19 Actual*	[e] Variance from Adj. Budget
Restricted Programs					
Revenue from Local/Other Sources	\$ 158,467	\$ 261,835	\$ 227,403	\$ 133,194	\$ (94,210)
a eRate Program	23,554	25,000	23,554	23,554	-
b Bridges to Success-Apple Federal CU	50,000	50,000	50,000	45,000	(5,000)
c NOAA Grant	38,325	43,000	54,603	53,615	(988)
d Claude Moore Foundation	-	-	18,500	10,024	(8,476)
e Chain of Checks-Mental Health	46,588	-	-	-	-
f VA Star	-	-	-	1,000	1,000
g Excess Appropriation	-	143,835	80,746	-	(80,746)
Revenue from Commonwealth	\$ 1,251,494	\$ 1,663,607	\$ 1,985,969	\$ 1,231,812	\$ (754,157)
a Regional Juvenile Detention Center	584,992	590,000	602,095	601,524	(571)
b Special Education - In-Jail	95,350	100,000	100,000	98,598	(1,402)
c Early Reading Intervention	204,431	200,604	219,411	219,411	-
d SOL Algebra Readiness	119,946	118,648	116,435	116,435	-
e Other Special State Programs	246,774	104,355	205,566	195,844	(9,722)
f Excess Appropriation	-	550,000	742,461	-	(742,461)
Revenue from Federal Government	\$ 5,332,520	\$ 5,565,556	\$ 6,031,254	\$ 5,221,630	\$ (809,625)
a Title I, Part A	1,601,437	1,452,642	1,494,926	1,397,605	(97,321)
b Title I, Part D	43,333	85,738	107,536	63,448	(44,088)
c Title II, Part A Improve Teacher Quality	242,586	423,463	458,947	241,092	(217,855)
d Title III, Part A LEP	47,161	63,576	138,096	91,763	(46,334)
e Title IV, Part A	-	-	140,623	81,519	(59,104)
f Title VI-B IDEA Regular	2,489,130	2,600,088	2,765,287	2,461,888	(303,398)
g Title VI-B IDEA Preschool	44,593	44,593	44,593	46,964	2,371
h Perkins Vocational	148,637	145,456	163,907	163,907	80
i Virginia Preschool Initiative Plus	715,643	650,000	717,331	673,364	(43,967)
j Other Miscellaneous Grants	-	-	-	-	-
j Excess Appropriation	-	100,000	7	-	(7)
[12] Total Restricted Revenues	\$ 6,742,481	\$ 7,490,998	\$ 8,244,627	\$ 6,586,636	\$ (1,657,991)
Restricted Program Expenditures					
a eRate Program	35,995	25,000	30,492	8,985	21,507
b Bridges to Success - Apple Federal CU	31,447	30,000	86,473	46,166	40,307
c NOAA Grant	39,295	43,000	54,603	53,615	988
d Claude Moore Foundation	-	-	18,500	10,024	8,476
e Chain of Checks-Mental Health	-	-	46,588	6,375	40,213
f VA Star	-	-	3,076	1,205	1,871
g Regional Juvenile Detention Center	577,375	590,000	602,095	593,664	8,432
h Special Education - In-Jail	95,350	100,000	100,000	98,598	1,402
i Early Reading Intervention	287,096	328,751	359,572	299,106	60,466
j SOL Algebra Readiness	176,626	194,441	356,619	190,178	166,441
k Other Special State Programs	330,199	133,418	220,499	185,208	35,291
l Title I, Part A	1,603,453	1,452,642	1,494,926	1,397,605	97,321
m Title I, Part D	41,317	85,738	107,536	63,448	44,088
n Title II, Part A Improve Teacher Quality	242,586	423,463	458,947	241,092	217,855
o Title III LEP	47,161	63,576	138,096	91,763	46,334
p Title IV, Part A	-	-	140,623	81,519	59,104
q Title VI-B	2,489,524	2,600,088	2,765,287	2,461,888	303,398
r Perkins Vocational	148,637	145,456	163,907	163,907	-
s Virginia Preschool Initiative Plus	692,251	650,000	717,331	646,572	70,759
t Excess Appropriation	-	900,000	873,215	-	873,215
[13] Total Restricted Expenditures	\$ 6,838,313	\$ 7,765,573	\$ 8,738,384	\$ 6,640,917	\$ 2,097,467
[14] Restricted Revenue Over/(Under) Expense	\$ (95,832)			\$ (54,282)	
[15] All Revenue Over/(Under) Expense	\$ 503,416			\$ 1,388,520	
[16] Obligated Funds-Special Programs	316,538			347,857	
[17] LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30	\$ 186,879			\$ 1,040,663	

Numbers may not add correctly due to rounding.

School Nutrition Fund

The school nutrition operation completed the FY 2019 with expenditures in excess of revenues of \$855,610, decreasing the ending fund balance. Fund balance was used for one-time capital expenditures to improve the cafeteria serving line at Sherando High School.

On average, 46 percent of the student membership participated in the food service program - 1,110,616 lunches and 390,984 breakfasts were served throughout the 2018-19 school year. Lunch prices for a full-priced meal were \$2.60 for elementary, \$2.85 for middle, and \$2.85 regular lunch/\$2.95 pizza lunch for high school students. Other items were sold on an à la carte basis. As of June 2019, 34.7% of student membership was eligible for free or reduced-priced meals. A transfer \$19,411 from the School Operating Fund paid for uncollectible student meal charges.

Operational expenditures were less than expected for the associated number of meals served. The school nutrition operation produced an average of 14.65 meals per labor hour – 8,700 equivalent meals daily.

Revenue Variances:

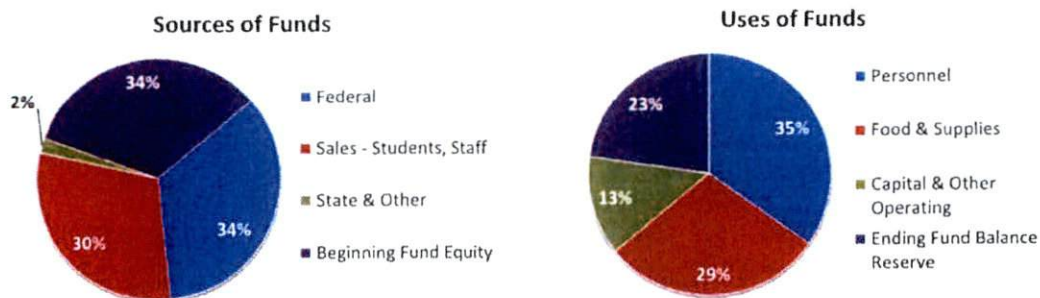
Compared to budget, revenues were \$85,540 less than expected. Full-priced lunch sales and federal meals reimbursement were less than expected due to six less serving days related to inclement weather.

Expenditure Variances:

Compared to budget, expenditures were less than expected. \$1,640,965 of the total expenditure variance represents excess appropriation of prior year fund balance. The excess appropriation is carried forward to use if needed. The other operational variances are the result of the following:

- Labor cost was \$219,432 less than planned. Productivity gains were realized and overtime and substitute costs were less than anticipated.
- Food and supply costs were \$41,942 less than planned primarily due to six less serving days. The average food cost per meal was \$1.41 for FY 2019, less than projected but more than \$1.23 in the prior year.
- Contracted services, utilities, travel, and other miscellaneous expenses ended the year with a positive variance of \$3,572.

The fund ended the fiscal year with \$1,784,819 in fund balance. Of this amount, \$279,516 is the inventory value at fiscal year-end and is non-spendable. The fund balance is within best practice amounts, averaging three months of operating expenses. Fund balance is carried-forward to the next fiscal year for school nutrition operations.



Frederick County Public Schools
School Nutrition Fund
Year Ended June 30, 2019

	[a] <u>Actual 2016-17</u>	[b] <u>Actual 2017-18</u>	[c] <u>Adjusted Budget 2018-19</u>	[d] <u>Actual 2018-19</u>	[e] <u>Variance from Adj Budget</u>
[1] Beginning Balance July 1	\$ 1,942,843	\$ 2,414,992	\$ 2,675,981	\$ 2,640,430	\$ (35,551)
Revenues:					
[2] Interest on Bank Deposits	\$ 9,587	\$ 27,981	\$ 9,587	\$ 27,552	\$ 17,965
[3] Type A Lunches	1,532,909	1,417,057	1,578,658	1,483,929	(94,729)
[4] Breakfast Program	143,709	162,408	183,057	187,790	4,733
[5] All Other Sales and Adults	619,088	624,554	639,701	634,469	(5,232)
[6] Other Receipts	69,785	71,515	71,315	65,684	(5,632)
[7] State School Food Payments	96,634	103,208	93,857	107,190	13,333
[8] Federal Meals Reimbursement	2,568,918	2,655,172	2,741,337	2,712,947	(28,390)
[9] Transfers From School Operating	1,606	19,522	7,000	19,411	12,411
[10] Total Revenues	\$ 5,042,236	\$ 5,081,416	\$ 5,324,512	\$ 5,238,972	\$ (85,540)
Total Revenues and Beginning Balance	6,985,079	7,496,408	8,000,493	7,879,402	
Expenditures:					
[11] Salaries	\$ 1,801,735	\$ 1,786,343	\$ 2,114,620	\$ 1,951,786	\$ 162,834
[12] Fringe Benefits	691,313	746,098	847,562	790,966	56,597
[13] Contractual Services	65,936	90,247	78,784	78,712	73
[14] Utilities, Travel and Misc	51,567	69,336	78,819	75,320	3,499
[15] Food and Supplies	1,944,949	1,977,860	2,345,435	2,303,493	41,942
[16] Capital Outlay	14,587	186,095	894,307	894,307	-
[17] Planned Carryforward to Next Year	-	-	1,640,965	-	1,640,965
[18] Total Expenditures	\$ 4,570,087	\$ 4,855,978	\$ 8,000,493	\$ 6,094,582	\$ 1,905,911
[19] Revenue Over / (Under) Expenditures	\$ 472,149	\$ 225,438	\$ -	\$ (855,610)	
[20] Ending Balance June 30	<u>\$ 2,414,992</u>	<u>\$ 2,640,430</u>	<u>\$ -</u>	<u>\$ 1,784,819</u>	
[21] Balance Nonspendable, Inventory	\$ 235,775	\$ 232,432		\$ 279,516	
[22] Balance Committed	\$ 2,179,217	\$ 2,407,998		\$ 1,505,303	

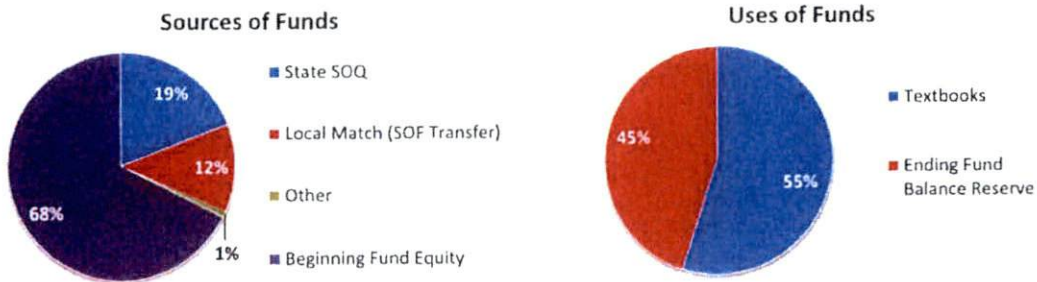
School Textbook Fund

The textbook fund completed the year with expenditures in excess of revenues of \$979,398, resulting in an ending fund balance to \$1,932,045. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the state. The state funds require a local match equal to the composite index percentage and are provided through a transfer from the School Operating Fund.

Beginning fund balance for the School Textbook Fund was \$2,911,443. Revenues plus the beginning fund balance provide for the total available funds of \$4,314,318. For FY 2019, state funds of \$825,960 plus \$536,298 in local matching funds, and \$40,617 in miscellaneous receipts for interest and fees totaled \$1,402,875 in revenue.

Textbook purchases were made for replacements of worn textbooks, math textbooks for elementary, middle, and high school levels, elementary school social studies, and iReady software licenses. Total expenditures on textbooks and related activities equaled \$2,382,272 for the year and were significantly less than expected. A small portion of the expense total is for a part-time position to maintain the textbook inventory.

The textbook fund balance increases and decreases over time as it supports the year-to-year disbursements driven by the timing of required textbook adoptions. Textbook fund balance is committed to the next fiscal year to support required textbook adoptions.



Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2019

	[a] 2016-17 Actual	[b] 2017-18 Actual	[c] 2018-19 Budget	[d] 2018-19 Actual	[e] Variance
[1] Beginning Balance July 1	\$ 1,714,833	\$ 2,686,747	\$ 2,873,709	\$ 2,911,443	\$ 37,734
Revenues:					
[2] Interest on Bank Deposits	\$ 12,196	\$ 32,635	\$ 5,000	\$ 39,065	\$ 34,065
[3] Sale of Textbooks/ Lost Fees	7,768	1,971	6,500	1,552	(4,948)
[4] State Reimbursements	884,353	895,167	839,530	825,960	(13,570)
[5] Transfers From Other Funds	558,345	570,512	536,298	536,298	-
[6] Total Revenues	\$ 1,462,662	\$ 1,500,286	\$ 1,387,328	\$ 1,402,875	\$ 15,547
Expenditures:					
[7] Salaries	\$ 17,471	\$ 17,971	\$ 19,185	\$ 19,183	\$ 2
[8] Fringe Benefits	4,405	4,855	5,053	5,057	(3)
[9] Contractual Services	-	-	-	-	-
[10] Payments to Publishers	468,872	1,252,764	2,532,539	2,358,033	174,506
[11] Planned Carryforward to Next Year	-	-	1,704,260	-	1,704,260
[12] Total Expenditures	\$ 490,748	\$ 1,275,589	\$ 4,261,037	\$ 2,382,272	\$ 1,878,765
[13] Revenues Over / (Under) Expenditures	\$ 971,914	\$ 224,696	\$ (2,873,709)	\$ (979,398)	\$ 1,894,311
[14] Ending Balance June 30	<u>\$ 2,686,747</u>	<u>\$ 2,911,443</u>	<u>\$ -</u>	<u>\$ 1,932,045</u>	
[15] Balance Committed	\$ 2,686,747	\$ 2,911,443		\$ 1,932,045	

School Capital Projects Fund

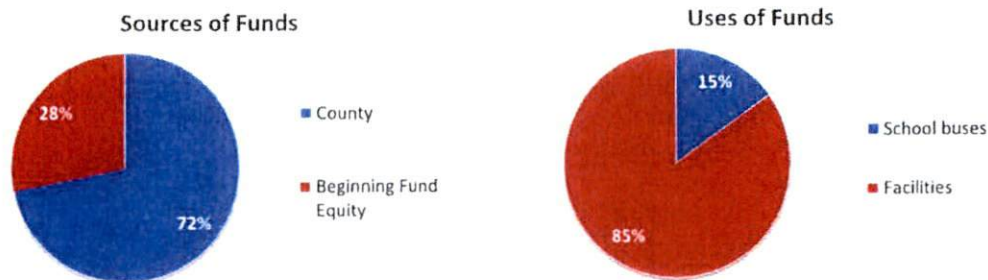
The school capital projects fund is a separate fund intended for the purchase of capital items that are not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year remaining balances in the school operating fund.

The beginning fund balance of \$1,397,186 and a transfer of \$3,564,000 from Frederick County Government was used to purchase 5 school buses and the following maintenance projects.

- Apple Pie Ridge Elementary School heating pump replacement
- Bass-Hoover Elementary School fire alarm replacement
- Dowell J. Howard roof replacement
- Frederick County Middle and Gainesboro Elementary School traffic improvements
- James Wood High School athletic building roof replacement
- James Wood High School cooling tower and HVAC replacements
- Sherando High School softball field improvements
- Sherando High School tennis court renovations
- Phase 2 safety and security measures at various schools

As of June 30, 2019, these projects were in various stages of planning, completion, or payment. The balance of \$1,889,268 will be carried forward into FY 2020.

Some of the items listed above should be supported by a sufficient funding level in the operating fund because they are part of the larger scope of the annual operating responsibilities of the school division. Restoration of such funding in the operating budget will allow for this fund to return to the practice of using it for special projects outside the operating fund norm, yet too small in scope for the construction fund.



Frederick County Public Schools
School Capital Projects Fund
Year Ended June 30, 2019

	[a]	[b]	[c]	[d]	[e]
	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	Variance from Adjusted Budget
[1] Beginning Balance July 1	\$ 4,099,481	\$ 1,220,062	\$ 2,003,150	\$ 1,397,186	\$ (605,964)
Revenues:					
[2] Other Receipts					
[3] Local Funds - Frederick County	\$ -	\$ 3,088,287	\$ 3,564,000	\$ 3,564,000	\$ -
[4] Transfers from Other Funds	-	-	-	-	-
Total Revenues	\$ -	\$ 3,088,287	\$ 3,564,000	\$ 3,564,000	\$ -
Expenditures:					
[6] Capital Outlay	\$ 2,879,419	\$ 2,911,163	\$ 5,567,150	\$ 3,071,919	\$ 2,495,232
[7] Total Expenditures	\$ 2,879,419	\$ 2,911,163	\$ 5,567,150	\$ 3,071,919	\$ 2,495,232
[8] Ending Balance June 30	\$ 1,220,062	\$ 1,397,186	\$ -	\$ 1,889,268	
[9] Balance Reserve for Encumbrances	\$ 734,367	\$ 1,003,150		\$ 589,268	
[10] Balance Committed	\$ 485,695	\$ 394,036		\$ 1,300,000	

Construction Fund

The active construction projects for FY 2019 were construction of Jordan Springs Elementary School and replacement Robert E. Aylor Middle School.

A project-to-date summary is shown below and is provided in a different format on the financial statement. The amounts shown in bold represent active project balances at year-end, which will be automatically re-appropriated in the next fiscal year to continue the project.

Jordan Springs Elementary School:

Beginning project amount	\$ 28,500,000.00
Expenditures through June 30, 2019	\$(9,060,785.10)
O/S Encumbrances @ June 30, 2019	<u>\$(15,772,651.80)</u>
Remaining project balance	<u>\$ 3,666,563.10</u>

Cash received – bond proceeds	\$ 23,575,000.00
Cash received – premium proceeds	\$ 2,083,667.95
Cash received – interest earnings	\$ 352,589.71
Cash received – other sources	\$ 1,512,950.88
Cash transferred from other projects	\$ 59,754.05
Cash disbursed for project	\$(8,437,467.72)
Accounts Payable @ June 30, 2019	<u>\$(623,317.38)</u>
Cash/A/P balance @ June 30, 2019	<u>\$ 18,523,177.49</u>

Fourth High School:

Beginning project amount	\$ 6,000,000.00
Expenditures through June 30, 2019	\$(5,321,786.45)
O/S Encumbrances @ June 30, 2019	<u>\$(236,000.00)</u>
Remaining project balance	<u>\$ 442,213.55</u>

Cash received – bond proceeds	\$ 2,734,850.00
Cash received – premium proceeds	\$ 209,216.97
Cash received – interest earnings	\$ 4,733.58
Cash transferred-undesignated fund	\$ 2,500,000.00
Cash received from other projects	\$ 230,199.17
Cash disbursed for project	\$(5,321,786.45)
Accounts Payable @ June 30, 2019	<u>\$(0.00)</u>
Cash/A/P balance @ June 30, 2019	<u>\$ 357,213.27</u>

Replacement Robert E. Aylor Middle School:

Beginning project amount	\$ 45,500,000.00
Expenditures through June 30, 2019	\$(2,124,244.39)
O/S Encumbrances @ June 30, 2019	<u>\$(4,693,854.89)</u>
Remaining project balance	<u>\$ 38,681,900.72</u>

Cash received – bond proceeds	\$ 7,820,000.00
Cash received – premium proceeds	\$ 785,978.15
Cash received – interest earnings	\$ 63,280.80
Cash received – other sources	\$ 0.00
Cash transferred from other projects	\$ 0.00
Cash disbursed for project	\$(1,825,637.94)
Accounts Payable @ June 30, 2019	<u>\$(298,606.45)</u>
Cash/A/P balance @ June 30, 2019	<u>\$ 6,545,014.56</u>

Armel Addition:

Beginning project amount	\$ 500,000.00
Expenditures through June 30, 2019	\$(471,563.00)
O/S Encumbrances @ June 30, 2019	<u>\$(7,770.00)</u>
Remaining project balance	<u>\$ 20,667.00</u>

Cash received – bond proceeds	\$ 0.00
Cash received – premium proceeds	\$ 0.00
Cash received – interest earnings	\$ 0.00
Cash received from other projects	\$ 500,000.00
Cash disbursed for project	\$(471,563.00)
Accounts Payable @ June 30, 2019	<u>\$(0.00)</u>
Cash/A/P balance as of June 30, 2019	<u>\$ 28,437.00</u>

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2019

	[a] Project Budget	[b] Prior Years' Receipts	[c] 2018-2019 Actual Receipts	[d] Cummulative Project Receipts		
[1] Beginning Balance July 1			\$ 6,877,312			
Revenues:						
[2] Interest Income	\$ -	\$ 28,413	\$ 397,568	\$ 425,981		
[3] Proceeds from Bond Sale	77,000,000	9,054,850	25,075,000	34,129,850		
[4] Other Receipts	3,500,000	5,427,514	2,448,876	7,876,390		
[5] Miscellaneous	-	-	-	-		
[6] Total Revenues	\$ 80,500,000	\$ 14,510,777	\$ 27,921,444	\$ 42,432,221		
	[a] Project Budget	[b] Prior Years' Expenditures	[c] 2018-2019 Actual	[d] Cummulative Project Expenditures	[e] Outstanding Encumbrances	[f] Remaining Project Balance
Expenditures:						
[7] Jordan Springs Elementary School	\$ 28,500,000	\$ 1,840,116	\$ 7,220,669	\$ 9,060,785	\$ 15,772,652	\$ 3,666,563
[8] Arnel Elementary Additions	500,000	471,563	-	471,563	7,770	20,667
[9] Replacement Robert E Aylor Middle School	45,500,000	-	2,124,244	2,124,244	4,693,855	38,681,901
[10] Fourth High School - Land & Design	6,000,000	5,321,786	-	5,321,786	236,000	442,214
[11] Total Expenditures	\$ 80,500,000	\$ 7,633,465	\$ 9,344,914	\$ 16,978,379	\$ 20,710,277	\$ 42,811,344
[12] Ending Balance June 30				<u>\$ 25,453,842</u>		

Debt Service Fund

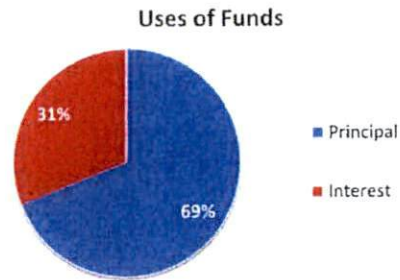
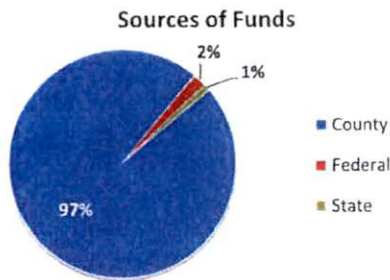
The Debt Service Fund accounts for principal and interest payments on general obligation bonds sold through the Virginia Public School Authority to finance major school construction projects.

During the fiscal year, FCPS received \$157,162 in refinancing credits from VPSA and \$279,055 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program. Additionally, \$14,579,320 was received from the county. These revenues plus the beginning fund balance were used for the principal, interest, and administrative expenses for the 31 active debt issues covering 10 construction projects amortized over 20 years.

The FY 2019 principal, interest, and debt management fee payments totaled \$15,004,463. The end of year fund balance is \$31,896 and will be used toward the FY 2020 debt obligations.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2018	\$109,262,535
New debt incurred during FY 2019	\$ 25,075,000
Principal payments on existing debt during FY 2019	<u>\$(10,341,220)</u>
Outstanding debt at June 30, 2019	<u>\$123,996,315</u>



Frederick County Public Schools
Debt Service Fund
Year Ended June 30, 2019

	[a]	[b]	[c]	[d]	[e]
	2016-17 Actual	2017-18 Actual	2018-19 Adjusted Budget	2018-19 Actual	Variance from Adjusted Budget
[1] Beginning Balance July 1	\$ 113,879	\$ 30,470	\$ 11,923	\$ 20,823	\$ 8,900
Revenues:					
[2] State VPSA Credits	\$ 94,742	\$ 127,343	\$ 142,880	\$ 157,162	\$ -
[3] Federal - QSCB	276,973	277,865	275,782	279,055	3,273
[4] Local Funds - Frederick County	15,972,475	15,972,475	14,579,320	14,579,320	-
[5] Transfers from Other Funds	-	-	-	-	-
[6] Total Revenues	\$ 16,344,190	\$ 16,377,683	\$ 14,997,982	\$ 15,015,537	\$ 17,555
Expenditures:					
[7] Principal Payments	\$ 10,863,296	\$ 10,784,583	\$ 10,341,220	\$ 10,341,220	\$ -
[8] Interest Payments	5,547,953	4,969,168	4,643,685	4,643,493	192
[9] Miscellaneous	16,350	16,100	25,000	19,750	5,250
[10] Total Expenditures	\$ 16,427,599	\$ 15,769,851	\$ 15,009,905	\$ 15,004,463	\$ 5,442
[11] Transfers to Other Funds	\$ -	\$ 617,478	\$ -	\$ -	
[12] Ending Balance June 30	\$ 30,470	\$ 20,823	\$ -	\$ 31,896	
[13] Balance Assigned	\$ 30,470	\$ 20,823		\$ 31,896	

Insurance Reserve Fund

The Insurance reserve fund accounts for premiums received and health claims paid for participating employees. The fund balance is generated from medical and dental premiums paid by the school system and employees exceeding insurance carrier payments for those claims. Likewise, the fund balance could decrease for claims exceeding premiums paid. A range for projected claims expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected range.

The health insurance program provided coverage for just over 1,800 FCPS employees and retirees plus their dependents. The program includes two medical plan options, one vision, and one dental plan—all provided by Anthem. The two medical plan options are known as KeyCare 25 and the Health Savings Account (HSA).

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. Medical and dental claims, affordable care act and other expenses for FY 2019 were \$16,918,505, below the expected level of \$21,145,400. The insurance reserve fund year-end balance increased by \$4,416,122 to an ending balance of \$6,892,674. The fund balance equates to almost four months of projected claims activity. As a best practice, the amount of ending fund balance level is three months of projected claims activity. The fund balance is assigned to support future health claims.

Columns [f] and [g] provide a range of activity projected for FY 2020. Overall, the fund needs to support about \$21.0 million in expected claims for the FY 2020. It is important to maintain a fund balance sufficient to support claims that exceed expectations.

Frederick County Public Schools
Insurance Reserve Fund
Year Ended June 30, 2019

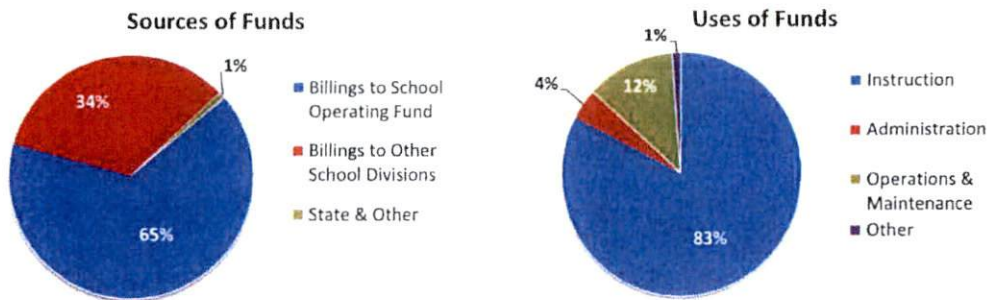
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	Actual	Actual	Expected	Maximum	Actual	Expected	Maximum	
	2016-17	2017-18	Activity	Claim	2018-19	Activity	Claim	
			2018-19	Liability		2019-20	Liability	
				2018-19			2019-20	
[1] Beginning Balance July 1	\$ 1,878,863	\$ 2,517,960	\$ 2,476,552	\$ 2,476,552	\$ 2,476,552	\$ 6,892,674	\$ 6,892,674	[1]
Revenues:								
[2] Interest on Bank Deposits	\$ 26,949	\$ 74,451	\$ 50,000	\$ 50,000	\$ 153,500	\$ 50,000	\$ 50,000	[2]
[3] Health Insurance Premiums	17,931,992	19,314,034	21,095,400	21,095,400	21,181,107	21,850,000	21,850,000	[3]
[4] Donations/Grants/Other	1,735	1,664			20			[4]
[5] Total Revenues	\$ 17,960,676	\$ 19,390,149	\$ 21,145,400	\$ 21,145,400	\$ 21,334,627	\$ 21,900,000	\$ 21,900,000	[5]
Expenditures:								
[6] Contracted Activities	\$ 198,603	\$ 77,301	\$ 90,000	\$ 90,000	\$ 77,953	\$ 90,000	\$ 90,000	[6]
[7] Taxes & Fees	6,964	7,255	-	-	13,576			[7]
[8] Supplies	2,203	5,474	-	-	(100)			[8]
[9] Health Care Claims	16,022,741	18,222,080	19,925,400	22,914,210	15,787,404	19,629,394	24,536,743	[9]
[10] Dental Claims	1,091,069	1,119,448	1,130,000	1,130,000	1,039,672	1,250,000	1,250,000	[10]
[11] Total Expenditures	\$ 17,321,578	\$ 19,431,557	\$ 21,145,400	\$ 24,134,210	\$ 16,918,505	\$ 20,969,394	\$ 25,876,743	[11]
[12] Revenues Over/(Under) Expenditures	\$ 639,098	\$ (41,408)	\$ -	\$ (2,988,810)	\$ 4,416,122	\$ 930,606	\$ (3,976,743)	[12]
[13] Ending Balance June 30	\$ 2,517,960	\$ 2,476,552	\$ 2,476,552	\$ (512,258)	\$ 6,892,674	\$ 7,823,280	\$ 2,915,932	[13]

Northwestern Regional Educational Programs (NREP) Funds

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some federal and state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services. About 250 students are served by this program; 66 percent are FCPS students.

Total revenues were \$4,851,167 and were \$407,992 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2018 surplus of \$453,144, as well as positive variances in interest earnings, tuition payments, and revenue from other localities of \$45,152. Expenditure savings of \$354,233 were realized throughout the year. The residual surplus is \$166,885, which will be credited back to the localities in FY 2020. The residual surplus was generated from vacancy and turnover savings in personnel and instructional contracted services.

The NREP textbook fund concluded the year with a fund balance of \$40,255. The fund balance is accumulated over time and is assigned to future disbursements driven by textbook adoption requirements.



Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
Year Ended June 30, 2019

	[a]	[b]	[c]	[d]	[e]
	2016-17 Actual	2017-18 Actual	2018-19 Adjusted Budget	2018-19 Actual	Variance from Adj. Budget
OPERATING FUND					
Beginning Balance at July 1	\$ 292,243	\$ 315,243	\$ 232,500	\$ 453,144	\$ 220,644
REVENUES:					
[1] Interest	\$ 4,054	\$ 11,010	\$ -	\$ 13,832	\$ 13,832
[2] Tuition	3,110	7,967	-	5,640	5,640
[3] Revenue from Commonwealth	39,444	39,444	26,000	26,000	-
[4] Revenue from Other Localities	-	-	-	25,680	25,680
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	-	-	-	-	-
	<u>4,721,101</u>	<u>4,849,322</u>	<u>5,233,159</u>	<u>4,780,015</u>	<u>{453,144}</u>
[6] TOTAL REVENUES	\$ 4,767,709	\$ 4,907,743	\$ 5,259,159	\$ 4,851,167	\$ {407,992}
EXPENDITURES:					
[7] Instruction	\$ 3,884,791	\$ 3,891,592	\$ 4,321,251	\$ 4,244,065	\$ 77,186
[8] Administration, Attendance & Health	196,475	202,805	210,395	210,356	39
[9] Pupil Transportation Services	2,917	5,858	4,966	4,795	171
[10] Operations and Maintenance	607,360	615,054	666,878	622,542	44,336
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	0	-	232,500	-	232,500
[13] Technology	53,166	54,532	55,670	55,669	1
	<u>4,744,708</u>	<u>4,769,842</u>	<u>5,491,659</u>	<u>5,137,426</u>	<u>\$ 354,233</u>
[14] TOTAL EXPENDITURES	\$ 4,744,708	\$ 4,769,842	\$ 5,491,659	\$ 5,137,426	\$ 354,233
[15] Ending Balance at June 30	<u>\$ 315,243</u>	<u>\$ 453,144</u>	<u>\$ -</u>	<u>\$ 166,885</u>	
[16] Balance Committed	\$ 315,243	\$ 453,144		\$ 166,885	
TEXTBOOK FUND					
Balance at July 1	\$ 62,689	\$ 63,010	\$ 65,000	\$ 49,524	\$ (15,476)
REVENUES:					
[1] Interest	\$ 321	\$ 665	\$ -	\$ 758	\$ 758
[2] Transfers from NREP Operating Fund	0	-	-	-	-
[3] TOTAL REVENUES	<u>\$ 321</u>	<u>\$ 665</u>	<u>\$ -</u>	<u>\$ 758</u>	<u>\$ 758</u>
EXPENDITURES:					
[4] Payments for Textbooks	\$ -	\$ -	\$ 65,000	\$ 10,027	\$ 54,973
[5] Payments for Technology Devices	-	14,151	-	-	-
[5] TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 14,151</u>	<u>\$ 65,000</u>	<u>\$ 10,027</u>	<u>\$ 54,973</u>
Balance at June 30	<u>\$ 63,010</u>	<u>\$ 49,524</u>	<u>\$ -</u>	<u>\$ 40,255</u>	
[6] Balance Committed	\$ 63,010	\$ 49,524		\$ 40,255	

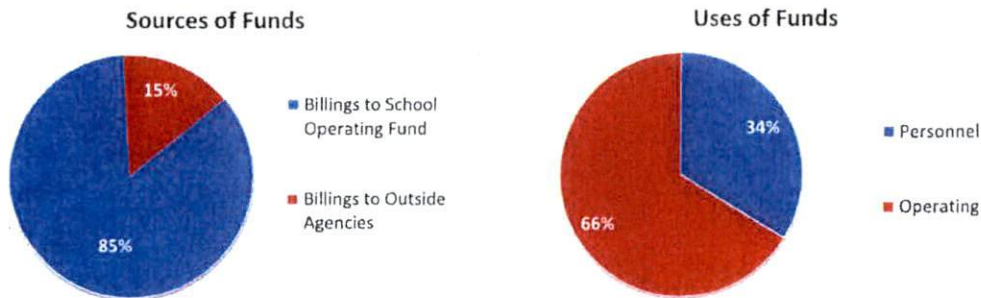
Numbers may not add correctly due to rounding.
FCPS 2019 Financial Statements

Consolidated Services Fund

The consolidated services fund accounts for the transaction activity associated with building services provided to county buildings and the Handley Regional Library, as well as vehicle services provided to the school division and outside agencies.

The transportation facility is located on Route 522 south and is equipped for fleet maintenance and fueling services to support the school division, some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and fueling, and inspections. The facility is staffed by heavy-duty and light-duty mechanics. Most of the service mechanics hold Automotive Service Excellence (ASE) certifications in their respective fields. Fleet services are billed to user agencies on a cost recovery basis. The charges are comprised of full recovery of all direct and indirect expenses associated with the service provided.

FY 2019 revenues totaled \$3,064,599 and expenses totaled \$3,017,458. Revenues are over expenditures by \$47,141 which is added to fund balance.



Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2019

	[a] 2016-17 Actual	[b] 2017-18 Actual	[c] 2018-19 Adjusted Budget	[d] 2018-19 Actual	[e] Variance from Adj. Budget
Beginning Balance July 1	\$ 364,312	\$ 333,598	\$ 437,915	\$ 379,182	\$ (58,732)
[1] Revenue:					
[2] Building Services					
Billings to Regional Library Board	\$ 3,569	\$ 6,618	\$ 9,000	\$ 7,518	\$ (1,482)
Billings to County Government	569	2,470	6,000	613	(5,387)
Sub-total Building Services	<u>\$ 4,138</u>	<u>\$ 9,088</u>	<u>\$ 15,000</u>	<u>\$ 8,130</u>	<u>\$ (6,870)</u>
[3] Vehicle Services					
Billings to FCPS	\$ 2,154,526	\$ 2,453,672	\$ 2,620,943	\$ 2,609,433	\$ (11,511)
Billings to Outside Agencies	372,247	445,717	525,384	446,278	(79,106)
Other Receipts	818	1,510	758	758	0
Sub-total Vehicle Services	<u>\$ 2,527,591</u>	<u>\$ 2,900,898</u>	<u>\$ 3,147,085</u>	<u>\$ 3,056,469</u>	<u>\$ (90,617)</u>
[4] Transfers from School Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -
[5] Prior Year Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
[6] Total Receipts	<u>\$ 2,531,730</u>	<u>\$ 2,909,987</u>	<u>\$ 3,162,085</u>	<u>\$ 3,064,599</u>	<u>\$ (97,487)</u>
Total Receipts and Beginning Balance	\$ 2,896,042	\$ 3,243,585	\$ 3,600,000	\$ 3,443,781	
[7] Expenditures:					
[8] Building Services					
County Administration Building	\$ 569	\$ 2,470	\$ 6,000	\$ 613	\$ 5,387
Bowman Regional Library	3,569	6,618	9,000	7,518	1,482
Sub-total Building Services	<u>\$ 4,138</u>	<u>\$ 9,088</u>	<u>\$ 15,000</u>	<u>\$ 8,130</u>	<u>\$ 6,870</u>
[9] Vehicle Services					
Salaries	\$ 683,754	\$ 737,965	\$ 852,558	\$ 770,090	\$ 82,468
Fringe Benefits	216,170	234,299	286,747	249,953	36,794
Purchased Services	42,268	33,614	370,807	36,274	334,533
Other Charges	61,347	87,833	71,600	82,487	(10,887)
Materials and Supplies	1,548,205	1,754,803	2,003,288	1,870,524	132,764
Capital Outlay	6,562	6,800	-	-	-
Sub-total Vehicle Services	<u>\$ 2,558,306</u>	<u>\$ 2,855,314</u>	<u>\$ 3,585,000</u>	<u>\$ 3,009,327</u>	<u>\$ 575,673</u>
[10] Total Expenditures	<u>\$ 2,562,444</u>	<u>\$ 2,864,403</u>	<u>\$ 3,600,000</u>	<u>\$ 3,017,458</u>	<u>\$ 582,542</u>
[11] Revenues Over/ (Under) Expenditures	<u>\$ (30,714)</u>	<u>\$ 45,584</u>		<u>\$ 47,141</u>	
[12] Ending Balance June 30	<u><u>\$ 333,598</u></u>	<u><u>\$ 379,182</u></u>		<u><u>\$ 426,323</u></u>	
[13] Balance Nonspendable, Inventory	\$ 308,500	\$ 367,788		\$ 413,912	
[14] Balance Unreserved	\$ 25,098	\$ 11,394		\$ 12,411	

Numbers may not add correctly due to rounding.
FCPS 2019 Financial Statements

Private Purpose Funds

The school division maintains a private-purpose endowment fund and a private-purpose income fund. The endowment fund activity includes contributions and management expenses associated with the principal or corpus. The income fund activity includes miscellaneous restricted donations, interest postings, disbursements, and fund transfers. Fund balances are brought forward each year into the next fiscal period.

The fund balance at June 30, 2019, is comprised of the following:

	Private-Purpose Endowment Balance	Private-Purpose Income Fund Balance
Armstrong Foundation Scholarship	\$224,861	\$ 10,265
Della Stine Scholarship	\$ 13,465	\$ 888
Clyde & Alfretta M. Logan Scholarship	N/A	\$ 30,000
Bright Futures Program	N/A	\$163,040
Teacher of the Year	N/A	\$ 2,150
FCPS101	N/A	\$ 279
Total	\$238,326	\$206,622

Private-Purpose Endowment Funds

- Armstrong Foundation Scholarship Fund—This fund accounts for funds provided by the Armstrong Foundation. Earnings are used to provide scholarships to deserving students of the Frederick County, Virginia schools.
- Della Stine Scholarship—This fund accounts for funds provided by a private donor. Earnings on fund assets may be used to provide a scholarship to a deserving student who attended Dowell J. Howard Learning Center.

Private-Purpose Income Fund

- The Armstrong Foundation, Della Stine, Axalta, and Clyde and Alfretta M. Logan Scholarship Funds are used for the restricted purpose of providing scholarships to students at the three Frederick County high schools. The two endowed funds are used to support the respective annual scholarship when interest income is insufficient.
- Bright Futures is a non-profit organization that helps schools connect student needs with resources that already exist in the community. Donated resources can be in the form of money, supplies, or time.
- The Teacher of the Year award is presented each year during convocation. The recipient receives a plaque, a ring featuring the school division's logo, a Chromebook, and a spending account to be used for instructional materials, supplies, or travel.

Frederick County Public Schools
Private Purpose Funds
Year Ended June 30, 2019


	[a]	[b]	[c]	[d]
	FY17-18 Private-Purpose Endowment	FY17-18 Private-Purpose Income	FY18-19 Private-Purpose Endowment	FY18-19 Private-Purpose Income
[1] Beginning Balance July 1	\$ 238,326	\$ 78,231	\$ 238,326	\$ 139,752
REVENUES:				
[2] Interest on Bank Accounts	\$ -	\$ 4,349	\$ -	\$ 7,385
[3] Interest on Investments				
[4] Donations and Grants		96,952		118,282
[5] Transfers from Other Funds				
[6] Investment Earnings				
[7] TOTAL REVENUES	\$ -	\$ 101,301	\$ -	\$ 125,667
EXPENDITURES:				
[8] Personnel	\$ -	\$ 54	\$ -	\$ 10,617
[9] Scholarship Payments	-	14,000	-	15,500
[10] Other Expenses	-	70	-	5,306
[11] Other Operating Supplies	-	20,659	-	26,810
[12] Instructional Supplies	-	4,998	-	563
[13] Technology Hardware	-	-	-	-
[14] Transfers to Other Funds	-	-	-	-
[15] TOTAL EXPENDITURES	\$ -	\$ 39,781	\$ -	\$ 58,797
[16] Ending Balance June 30	<u>\$ 238,326</u>	<u>\$ 139,752</u>	<u>\$ 238,326</u>	<u>\$ 206,622</u>



Frederick County Public Schools

Executive Director of Finance

Patty Camery
cameryp@fcpsk12.net

DATE: September 18, 2019
TO: Cheryl Shiffler, Frederick County Finance Director
FROM: Patty D. Camery, Executive Director of Finance 
SUBJECT: **FY 2020 Budget Items for Consideration by the Board of Supervisors**

On September 17, 2019, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following FY 2019 requests on the agenda for the County Finance Committee meeting scheduled for September 19, 2018.

Budget Adjustments to the School Operating Fund

1. A budget adjustment to the School Operating Fund is requested for the \$347,857.06 which represents restricted grant funds received during FY 2019 and are to be used for specific purposes such as Apple Federal Credit Union Education Foundation, SOL Algebra Readiness program, Project Graduation and other miscellaneous grants.
2. The School Board is requesting an FY 2020 budget adjustment to the School Operating Fund for \$1,040,663.10 which represents the FY 2019 unobligated surplus in the School Operating Fund. Approval of this request will provide appropriation for funds to be spent on 10 school buses.

cc: Dr. David T. Sovine, Superintendent
Kris C. Tierney, County Administrator

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 : Payment for Cruiser
DATE : September 27, 2019

Frederick County Sheriff's Office has received payment of \$2550.00 from PAYMAC Inc. For the purchase of one of our cruisers that was out of service. This amount has been posted to 3-010-015020-0007.

We are requesting this amount to be appropriated into line item 31020-8005-000-000. We're going to use this amount to put towards a new vehicle from a vehicle that had been total in an accident

Thank you

LWM

c.s. 10/1/2019

PAYMAC, INC.
P.O. BOX 530861
HENDERSON, NEVADA 89053



12739

09/03/19

PAY TO THE
ORDER OF

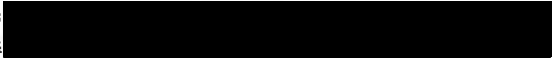
Frederick County Sheriff's Office

\$ 2,550.00

Two Thousand Five Hundred Fifty and 00/100*****

DOLLARS

Frederick County Sheriff's Office
Attn: Donald Lang
1080 Coverstone Drive
Winchester, VA 22602





MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works *JCW*
SUBJECT: Supplemental Appropriation Requests
DATE: September 25, 2019

At the May 28, 2019 Public Works Committee Meeting the committee unanimously approved a request from Shawneeland to move \$30,000 from the fiscal year 2019 line-item 16-8108-8900-00 Improvements Other Than Building into the same line item for fiscal year 2020. This amount will be used for the construction of additional office space. **(Attachment 1) ***

The animal shelter is requesting funding in the amount of \$3,000 be appropriated to line item 10-4305-3001-00 Professional Health Services from 10DR restitution fund. This amount represents funding received from court ordered restitution in the Putnam case. **(Attachment 2) ****

Please include the above supplemental appropriation requests on the next Finance Committee agenda.

JCW/kco

Attachments: as stated

cc: file

* fy19 year end bal: \$30,000

**3-010-019040-0014 (10DR)
c.s. 9/24/19 \$3,000



COUNTY of FREDERICK

Sanitary District of Shawneeland

Kevin Alderman
District Manager

Office: 540/877-1035
Fax: 540/877-1361

MEMORANDUM

TO: Joe Wilder, Director of Public Works

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

SUBJECT: Carry Forward of Funds from Fiscal Year 2018-2019 Budget to Fiscal Year 2019-2020 Budget

DATE: May 13, 2019

I am requesting that an amount of \$30,000.00 be carried forward from the Fiscal Year 2018-2019 Shawneeland Sanitary district budget line item 16-8108-8800-00-Buildings to line item 16-8108-8800-00-Buildings in the Fiscal Year 2019-2020 budget. This amount will be used for the construction of additional office space.

*The line item should be 16-8108-8900-00 Improvements Other Than Building

If you have any questions, please do not hesitate to call me.

KCA/pms

Cc: file

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: Supplemental Appropriation Request
Court Case Restitution – Professional Services

DATE: 9/24/19

The shelter is requesting funding in the amount of \$3,000 be appropriated to line item 10-4305-3001-00 Professional Health Services from DR10* restitution fund. This amount represents funding received from court ordered restitution in the Putnam case. The restitution was ordered as part of a court case that required the shelter to care for three dogs for 106 days pending court dates and appeals.

Please contact me if you have any questions.

KMW:hag

*should be 10DR
3-010-019040-0014



MEMORANDUM

TO: Cheryl Shiffler
Director of Finance

FROM: Gloria M. Puffinburger
Solid Waste Manager

SUBJECT: KVB Grant; FY 19/20
DLS Grant; FY 19/20

DATE: October 7, 2019

The purpose of this memo is to request that deposits from Keep Virginia Beautiful (\$750 for Recycle Right campaign) and Virginia Dept. of Legislative Services (\$2,495 for environmental assemblies/Chesapeake Bay) be appropriated to the 4203 (Refuse Collection) budget for expenditure in the current fiscal year.

Both amounts are showing in Treasurer's account 10DT.

When you determine an appropriate line items, please let me know.

If you have any questions, please contact me at Extension 8219.

/gmp


cc: file

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	Refuse/Litter Control		
Name of Grant	Recycle Right		
Grantor	Keep Virginia Beautiful		
Grant deadline for submission	04/30/2019		
Total Amount of Anticipated Award	\$ 750.00		
Purpose of grant (summary)	Outreach/educational materials for use at convenience sites; reduce contamination for recyclables to control processing costs.		
Grant approved through budget process? (Yes/No)	No		
Local Match Requirement (Yes/No)	No	Amount:	\$ 2,356.00
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)	Match is not REQUIRED by the grant, but staff time (existing budget) is expended to conduct the campaign. Campaigns will be conducted regardless of grant approval.		
Other associated costs	Staff time to conduct campaign in FY 2020 which will be done within confines of approved budget regardless of grant approval. Requesting funding for banners, signs, contest award.		
Continuing obligation and cost (fin comm/BOS approval required)	No		
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	How many?	Total cost, including fringes:
Revenue and Expenditure codes & amounts	10-4203-3006-00; printing costs, approx. \$550 10-4203-5413-00; award amount for video \$200 Revenue: 10DT 3-010-019040-0015 c.s. 7/19/19 rec'd		
Department Contact (name, email, phone)	Gloria Puffinburger, gpuffinb@fcva.us; Extension 8219		
Department Head approval to apply for grant	Joe C. Wilder <small>Digitally signed by Joe C. Wilder DN: cn=Joe C. Wilder, o=Frederick County, ou=Public Works, email=jwilder@fcva.us, c=US Date: 2019.04.18 15:41:07 -04'00'</small>	Date	04/18/2019
BOS approval date (if applicable)			
Finance review of grant policy compliance	Sharon Kibler <small>Digitally signed by Sharon Kibler DN: cn=Sharon Kibler, o=Finance, ou=Frederick County, VA, email=skibler@fcva.us, c=US Date: 2019.04.22 13:23:41 -04'00'</small>	Date	04/22/2019
County Administrator approval to apply for grant		Date	4-26-19

Notes:

[gp]Grant application to KVB attached in e-mail. Administrator's signature not required on electronic submission.

Keep Virginia Beautiful

2019 30 in 30 Green Grants Application

Requested Amount: \$750

Grants awarded each day during month of June and project to be completed in October, 2019.

Organization: Frederick County Recycling represents the recycling collection, community outreach and environmental education activities within the Department of Public Works. The department is responsible for all solid waste management, litter and illegal dump abatement, operation of the regional landfill and animal shelter, engineering services, capital projects, and the oversight of a sanitary district in the western end of the county.

Since 1997, the recycling program has been spearheaded by a single, full-time manager. The department applies for and receives a grant each year from the Virginia Litter Control and Recycling Fund Advisory Board which helps offset the cost of the litter prevention program. Early on, Frederick County received a \$25,000 competitive grant from the Fund Board in 1998 which provided extensive community outreach and education about the county's diversion program for the first time. More recently, Frederick County received a grant from the Fund Board in support of this year's "If You Love Our Roads, Secure Your Load campaign" which will be featured during the upcoming Virginia Recycling Association Conference. This is a new outreach effort for the county and is being done in cooperation with the Sheriff's Office. One of the county's recent awards through Keep Virginia Beautiful's 30-in-30 Grant Grants program allowed Frederick County Recycling to expand its textile recycling program, ReThreads, and doubling diversion.

Over the years, Frederick County has been the recipient of Keep America Beautiful, Keep Virginia Beautiful, Virginia Association of Counties and Virginia Recycling Association awards.

Contact: Gloria Puffinburger, Solid Waste Manager, gpuffinb@fcva.us.

Received KVB grant in past: 2016, Litter Prevention

Program: "Recycle Right!"

In the face of tightening markets, the county is taking the best advice of industry leaders to keep our program simple, manageable and most importantly, contaminate free. Education is an on-going process, and we are embarking on another campaign to gain the attention of our avid recyclers, who despite their enthusiasm, sometimes are not taking enough time at the drop-off and putting in materials which must be sorted out later, driving up costs. We continue to find plastics recycling to be the most challenging and will focus our efforts there. Our program has always accepted bottles and jugs only, yet we continue to find the "wishful recycling" attempts for materials such as flower pots, clam shells, cups and yogurt containers. Our recycler simply cannot market mixed plastics at this time and we are facing the increasing costs of processing and the disposal of contaminates at the landfill. While we will make every effort to keep our program strong and sustainable, we must gain the attention of our recyclers to make this happen. It all starts at home!

We plan to achieve this through the use of updated decals, "Recycle This. Not That." based on a program in Texas, but customized by this office. We'd also like to add vertical banners at our busiest drop-offs where contamination seems more of a problem. Durable, updatable banners would feature the slogan along with photos of "Recycle This" and "Not That" items. These banners would reinforce the message of the decals on drop-off cans and attract attention in an easy-to-understand format.

Another part of this outreach will be print, social media posts with Zoe, our mascot, recycling and county Facebook pages, and a contest for best video submitted by a resident highlighting the "Recycle Right". A small cash award will gain publicity and increase participation. We'll then post this outreach video across our social media platforms.

Part of the county's match would also be a Recycle Right PSA for local radio.

Draft Budget: 6 custom banners/vertical/full-color -- \$425

cash award for winning Recycle Right video submission -- \$200

artwork fees for assistance in development of custom logo -- \$100

6 custom Recycle Right permanent metal signs -- \$175 (part of county match)

Staff time -- \$1,856 (county match)

Volunteer time -- \$325 (county match)

Measures of Success: Following observation of contaminants contained in loads of plastics at the sorting facility, in addition to rising costs to process material, I determined that another outreach campaign would be necessary to do a cleaner job of recycling in the county. Although our recycler claims that our material is some of the cleanest coming into his facility, I was disappointed in the level of contamination which ultimately drives up costs and threatens our recycler's ability to market materials. During the campaign, I will conduct waste audits to gauge the success of the message. I will also track social media hits as a barometer of interest. Moving forward, I expect to find a measurable reduction in contamination and a reduction in residue hauled to the landfill.

Applications to be submitted on-line by April 30, 2019.



CHESAPEAKE BAY RESTORATION FUND
ADVISORY COMMITTEE



GRANT APPLICATION

⊕ grant submitted prior to county grant app request form ⊕

3-010-019040-0015 C.S. 5/20/19 \$2,485.⁰⁰

March 5, 2018 - Version 1.1

CHESAPEAKE BAY RESTORATION FUND ADVISORY COMMITTEE

Project Application

Requesting Organization	
Name:	Frederick County Recycling
Address:	107 N Kent St
Federal Identification Number (FIN):	54-6001290
Project Lead or Coordinator	
Name:	Gloria Puffinburger
Email Address:	gpuffinb@feva.us
Title:	Solid Waste Manager
Address:	107 N Kent St
Telephone Number:	540-665-5643 #1
Signature:	
Description of Organization	
*If your organization type is not listed in the dropdown menu, please type it in manually.	
Type of Organization:	State or Local Government Agency
(Organization Purpose and Description of Past Related Project, if any) (Limit: 1500 Characters)	
<p>Frederick County Recycling represents the recycling collection, marketing, community outreach and environmental education activities within the Department of Public Works. The department is responsible for solid waste management, litter prevention and illegal dump abatement, operation of the regional landfill and animal shelter, engineering services, capital projects and administering the erosion and sediment control program.</p> <p>A 2009 grant funded environmental assemblies at each of the county's twelve elementary schools and provided resources to each school. Assemblies featured Wendy Whitten, also known as "The Singing Scientist," and her sidekick, a large tree frog named Flumpa. Whitten's award-winning, multi-curriculum assemblies, "Water, Water Everywhere," touched on life cycles, frog species identification, the water cycle, wetlands, habitats – both fresh and salt water – and environmental awareness, all enhanced by original scores. Each assembly correlated with Virginia's Standards of Learning and demonstrated such concepts as the water cycle; how an egg becomes a frog; and stewardship. Whitten's assemblies were engaging and instructional for administrators, teachers and students as she elicited interaction and movement through song, high-energy visuals, and of course, Flumpa the Frog.</p> <p>In 2012, a grant provided environmental education assemblies at each of the county's elementary schools. Assemblies featured Andrew White, a marine biologist and former educator with the Virginia Marine Science Museum who now spends his time traveling with a blow fish, flounder, crabs, oysters and the like, spreading his love of the Chesapeake Bay and the message of conservation. White provides an overview on bay pollution and what pupils can do to help clean up the bay.</p>	

Brief Description of Project

The description provided below is the primary basis for consideration of this application. Advisory committee staff will use this description as the official summary for committee members' review. Staff **WILL NOT** look through additional submitted materials to formulate a description of your proposed project. (Limit: 1500 Characters)

Although Chesapeake Bay and watershed education remains a strong part of environmental outreach by Frederick County Recycling, this project will refresh and bring new attention to our area's impact on the Chesapeake Bay. Andrew White and his Touch the Sea community of live marine inhabitants will draw attention from general audiences through the local media. A deliberate attempt will be made to reach out to pupils not included in past Touch the Sea or Flumpa assemblies, including a wider spectrum of ages (K - 12).

Beyond the classroom, and the primary audience of Frederick and Clarke counties and Winchester, "Chesapeake Critters" will highlight the importance of bay conservation via 29,798 readers across the entire northern Shenandoah Valley and broadcast into parts of West Virginia, Maryland and Pennsylvania.

"Chesapeake Critters" focuses entirely on our bay. Pupils will learn how water flows through the bay, bay inhabitants, and how humans have changed the bay over time, promoting stewardship. This program features actual fisheries graphs and data, and challenges students to think about how to balance the economy of Chesapeake Bay fisheries with the health of Chesapeake Bay ecosystems. The presentation addresses many Virginia Standards of Learning.

A permanent webpage will be developed featuring bay-related community links, resources and news of activities which improve local and bay waters (Shenandoah University, Blandy Farm, Powhatan School and Trout Unlimited, etc.)

Project Budget

Amount Requested from Restoration Fund:	\$2,485
Total Project Budget:	\$4,333

Please provide an itemized budget describing all estimated expenditures and all sources and amounts of funding; indicate which budget items are proposed to receive restoration funding below. (Limit: 1500 Characters)

2 assemblies & 8 in-class touch sessions (approx. 750 total)
 -- DLS grant -- \$2,485

Staff time @ 35 hrs for development of county webpage
 focused on bay related resources to include news of local
 bay-related and watershed happenings, website links, posters,
 reading books for younger audiences and bay-related in-class games
 and activities -- In-kind -- \$1,173

Resources for classrooms (i.e. fish i.d. kits, bulletin board art, books) -- In-kind -- \$675

Project Schedule

Indicate when project activities will occur or specific tasks will be completed, not to exceed one year.

June/July 2019 -- Outreach to schools
Sept. 2019 -- Schedule Touch the Sea assemblies and in-class touch sessions at schools
Oct./Nov. 2019 -- Touch the Sea Assemblies
Oct./Nov. 2019 -- Resources provided with visits
Oct./Nov. 2019 -- media outreach/print and broadcast
Dec. 2019/Jan. 2010 -- webpage creation with IT Dept.

Project Evaluation

Describe how the project's success or effectiveness will be evaluated. (Limit: 2000 Characters)

As part of Virginia's Standards of Learning, there is a great deal of instructional time spent on understanding watersheds, watershed addresses, and the local impact on not only creeks and streams such as Cedar, Opequon and Abrams creeks and the Shenandoah River, but also the Chesapeake Bay. Local schools and agencies have done an admirable job instilling the concept of what happens in Frederick County has consequences for aquatic life and those who live downstream to the Chesapeake Bay and Atlantic Ocean. Many young students travel to the beach during summer vacation and can easily envision much large bodies of water and marine communities beyond the borders of Frederick County.

This project will build upon the foundation of stewardship already in place. Success will be measured by each pupil's excitement and increased awareness and appreciation of how their actions both threaten and help the bay. By introducing the vast Chesapeake estuary through the presentation of live animals such as blue crabs, oysters, and mud crabs, pupils are exposed to the importance of the bay in Virginia's past and the current value of the bay, both ecologically, economically and as a recreational destination. "Chesapeake Critters" will also be evaluated on how it inspires special explorations outside the classroom.

Another gauge is the extension of the bay conservation message across the northern Shenandoah Valley via the media as well as internet traffic on the Bay Awareness webpage and Facebook. The webpage will be a permanent, on-going and relevant resource.

Describe Plans for Promoting the Sale of the License Plate (Limit: 5000 Characters)

The sale of Chesapeake Bay license plates and the Chesapeake Bay Restoration Fund will be promoted primarily through the Bay Awareness webpage on the county's website. Information will also be provided in the lobby of the County Administration Building and to each participating school and instructor denoting the Bay Restoration Program as the funder of all assemblies and materials.



COUNTY of FREDERICK

Jay E. Tibbs

Deputy County Administrator

540/665-5666
Fax 540/667-0370

E-mail:
jtibbs@fcva.us

TO: Finance Committee

FROM: Jay E. Tibbs., Deputy County Administrator *Jay E. Tibbs*

DATE: October 1, 2019

RE: Supplemental Appropriation for Sunnyside Plaza

This is a request for a General Fund supplemental appropriation in the amount of **\$102,000**. This amount represents 10 months of costs associated with the maintenance and operation of Sunnyside Plaza to include property management services, utilities, snow removal, and general maintenance costs. The property is currently occupied by five tenants with a monthly rental income of \$10,200. The present/projected rental income from those tenants is sufficient to cover these costs therefore no local dollars are being requested as part of this supplemental appropriation.

Should you have any questions, please do not hesitate to contact me.

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/10/2019	COMMONWEALTH'S ATTORNEY	TO FUND DUES/MEMBERSHIPS	2201	5401	000	000	(1,300.00)
	COMMONWEALTH'S ATTORNEY		2201	5801	000	000	1,300.00
9/11/2019	INSPECTIONS	B.A.9/11/19 DESIGN REVIEW SPECIALIST	3401	1001	000	058	41,250.00
	INSPECTIONS		3401	2001	000	000	3,156.11
	INSPECTIONS		3401	2005	000	000	9,162.00
	INSPECTIONS		3401	2002	000	000	4,038.38
	INSPECTIONS		3401	2006	000	000	540.38
	INSPECTIONS		3401	2008	000	000	243.38
	INSPECTIONS		3401	2011	000	000	1,278.75
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(59,669.00)
9/23/2019	ANIMAL SHELTER	REIMBURSE LINE ITEM	4305	3001	000	001	(1,358.00)
	ANIMAL SHELTER		4305	3001	000	000	1,358.00
9/24/2019	SHERIFF	CONNECT SPRINT DIRECT TO FSCO RADIO CHANNELS	3102	3004	000	002	(6,549.00)
	SHERIFF		3102	8003	000	000	6,549.00
9/24/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	VANDALISM TO MOBILE TRAILERS AT FREDERICK COUNTY MIDDLE SCHOOL	4304	3004	000	010	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	010	200.00
9/27/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	BOILER INSURANCE FOR SUNNYSIDE PLAZA	4304	5302	000	000	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5301	000	000	500.00
9/27/2019	OTHER	GENERAL LIABILITY INSURANCE CHARGES INCREASE	1224	5307	000	000	(5,700.00)
	OTHER		1224	5308	000	000	5,700.00
9/27/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	KEYS FOR BUILDINGS AT SUNNYSIDE PLAZA	4304	5405	000	005	(4.50)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	052	4.50
9/27/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	PROPERTY/FIRE INSURANCE FOR SUNNYSIDE PLAZA	4304	5302	000	000	(7,159.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5305	000	000	7,159.00
9/30/2019	HUMAN RESOURCES	COVER ACA NEO/GOV SHORTAGE	1203	3010	000	000	3,650.50
	HUMAN RESOURCES		9301	5807	000	001	(3,650.50)
9/30/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	ELECTRIC BILLS AT SUNNYSIDE PLAZA	4304	5302	000	000	(800.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	052	800.00
9/30/2019	FIRE AND RESCUE	Promotions 9/19	3505	1007	000	001	(3,168.06)
	FIRE AND RESCUE		3505	1001	000	112	3,168.06
	FIRE AND RESCUE		3505	1007	000	001	(3,566.54)
	FIRE AND RESCUE		3505	1001	000	111	3,566.54
	FIRE AND RESCUE		3505	1007	000	001	(3,163.67)
	FIRE AND RESCUE		3505	1001	000	113	3,163.67
	FIRE AND RESCUE		3505	1007	000	001	(3,729.51)
	FIRE AND RESCUE		3505	1001	000	108	3,729.51
	FIRE AND RESCUE		3505	1007	000	001	(3,171.90)
	FIRE AND RESCUE		3505	1001	000	118	3,171.90
	FIRE AND RESCUE		3505	1007	000	001	(3,465.18)
	FIRE AND RESCUE		3505	1001	000	040	3,465.18
	FIRE AND RESCUE		3505	1007	000	001	(3,164.78)
	FIRE AND RESCUE		3505	1001	000	115	3,164.78
	FIRE AND RESCUE		3505	1007	000	001	(3,166.66)
	FIRE AND RESCUE		3505	1001	000	116	3,166.66
10/1/2019	REFUSE COLLECTION	FUND PROMOS FOR SPECIAL EVENTS	4203	3004	000	000	(3,500.00)
	REFUSE COLLECTION		4203	5412	000	000	3,500.00
10/1/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	PROPERTY MANAGEMENT SERVICES AT SUNNYSIDE PLAZA	4304	5302	000	000	(1,010.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	052	1,010.00
10/3/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	DIESEL FUEL FOR GENERATORS AT PUBLIC SERVICE BUILDING	4304	5413	000	005	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5408	000	005	500.00
10/3/2019	MAINTENANCE ADMINISTRATION	VEHICLE INSURANCE	4301	5305	000	000	398.60
	COUNTY OFFICE BUILDINGA/COURTHOUSE		4304	5302	000	000	(398.60)

County of Frederick
General Fund
September 30, 2019

ASSETS	FY20 <u>9/30/19</u>	FY19 <u>9/30/18</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	52,750,869.27	53,074,204.27	(323,335.00) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	515,045.66	0.00	515,045.66 *B
Taxes, Commonwealth, Reimb. P/P	55,283,723.16	51,705,759.93	3,577,963.23
Streetlights	11,362.76	12,853.01	(1,490.25)
Miscellaneous Charges	211,666.30	66,104.41	145,561.89
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	4,974.82	3,159.98	1,814.84
GL controls (est.rev / est. exp)	<u>(9,065,919.23)</u>	<u>(3,935,036.83)</u>	<u>(5,130,882.40)</u> (1) Attached
TOTAL ASSETS	<u>100,370,360.97</u>	<u>101,585,683.00</u>	<u>(1,215,322.03)</u>
LIABILITIES			
Unclaimed Property	5,899.37	2,997.72	2,901.65
Accrued Wages Payable	1,439,785.27	0.00	1,439,785.27 *B
Retainage Payable	91,663.30	47,010.53	44,652.77
Performance Bonds Payable	904,762.35	717,529.06	187,233.29
Taxes Collected in Advance	138,897.87	143,984.34	(5,086.47)
Deferred Revenue	<u>55,497,137.52</u>	<u>51,757,398.68</u>	<u>3,739,738.84</u> *C
TOTAL LIABILITIES	58,078,145.68	52,668,920.33	5,409,225.35
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	818,373.19	1,199,764.60	(381,391.41) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	371,751.60	377,100.38	(5,348.78)
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	1,181,179.07	1,226,179.07	(45,000.00)
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	6,413,097.26	5,332,706.68	1,080,390.58 (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>31,698,191.77</u>	<u>38,980,408.82</u>	<u>(7,282,217.05)</u> (4) Attached
TOTAL EQUITY	<u>42,292,215.29</u>	<u>48,916,762.67</u>	<u>(6,624,547.38)</u>
TOTAL LIAB. & EQUITY	<u>100,370,360.97</u>	<u>101,585,683.00</u>	<u>(1,215,322.03)</u>

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)
Estimated Revenue	192,727,309	179,885,919	12,841,390
Appropriations	(86,907,781)	(79,309,019)	(7,598,763)
Est. Transfers to Other Funds	(115,703,820)	(105,711,701)	(9,992,119)
Encumbrances	818,373	1,199,765	(381,391)
	(9,065,919.23)	(3,935,037)	(5,130,882)

(2) General Fund Purchase Orders 9/30/19

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 Protectors and Cases
	5,740.00	Helmets
	3,015.75	Aluminum Extension Ladders
	3,895.00	Forcible Entry Simulator Prop
	35,471.30	Ford F-150 Crew Cab Pickup
	31,044.00	(3) Washer Extractors
	6,046.24	Gear Lockers
IT	18,000.00	Cisco Catalyst Switching Platform for Public Safety Building
Juvenile Court Probation	17,853.00	Furniture
MIS	5,291.00	Developer Tool Kit License for .Net Program Creator
Parks	10,606.10	Frederick Heights Park Trail
	74,168.75	Sherando Park Recreation Access Project
	23,133.50	Event Shirts
	103,152.00	Sherando Park Restroom Facility
	6,281.80	Landscape Supplies Clearbrook and Sherando Park
	13,750.00	Winter Wonderland Arch
	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
	3,435.91	Craft Supplies for BASICREC
	8,600.00	Pool Tile Repair
	4,847.00	Therapeutic Swing Set
Sheriff	5,400.00	(30) AXON Software Licenses
	6,198.56	Uniforms
	110.40	Tactical Equipment
	127,600.00	Armored Swat Van
	16,950.00	(30) G Force Vests With Carriers
	2,953.81	Dell Laptop with Docker
	4,627.50	Sheriff Safety Banner
	39,264.60	Weapons
	4,260.96	Respirators and Supplies
	5,000.00	(50) Battery Packs
	27,089.00	Satellite for RV Commnad Vehicle
	11,984.36	Network Cable Repair & Replacement
Treasurer	4,995.71	Envelopes
Total	818,373.19	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 9/30/19	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			
Total	1,956,590.86			

Other Proffers 9/30/19

(4) Fund Balance Adjusted	
Ending Balance 9/19	44,204,301.29
Revenue 9/19	19,679,539.16
Expenditures 9/19	(24,643,630.41)
Transfers 9/19	(7,542,018.27)
Ending Balance 9/19	31,698,191.77

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 September 30, 2019

REVENUES:	<u>Appropriated</u>	FY20 9/30/19 <u>Actual</u>	FY19 9/30/18 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	131,452,356.00	5,111,845.09	5,256,779.44	(144,934.35) (1)
Other local taxes	39,112,454.00	4,578,323.81	3,608,394.27	969,929.54 (2)
Permits & Privilege fees	2,050,249.00	626,771.65	534,315.22	92,456.43 (3)
Revenue from use of money and property	772,167.00	578,024.85	468,728.28	109,296.57 (4)
Charges for Services	3,230,476.00	725,269.45	718,946.98	6,322.47
Miscellaneous	551,825.82	85,425.65	155,352.54	(69,926.89)
Recovered Costs	1,780,902.00	249,269.62	235,477.42	13,792.20 (5)
Proffers		432,264.79	351,276.18	80,988.61 (5)
Intergovernmental:				
Commonwealth	11,605,363.00	5,098,787.11	5,067,939.54	30,847.57 (6)
Federal	5,000.00	19,337.85	7,168.28	12,169.57 (7)
Insurance Recoveries	0.00	7,703.11	3,104.33	4,598.78
Transfer from Co.Capital Fd.(BOS FD)	2,166,516.18	2,166,516.18	52,896.00	2,113,620.18
TOTAL REVENUES	192,727,309.00	19,679,539.16	16,460,378.48	3,219,160.68
EXPENDITURES:				
General Administration	16,557,071.38	7,227,395.92	4,789,871.00	2,437,524.92
Judicial Administration	3,111,160.80	745,925.50	733,662.18	12,263.32
Public Safety	42,940,689.48	10,820,350.08	9,384,201.44	1,436,148.64
Public Works	6,053,091.47	1,051,850.71	1,370,548.17	(318,697.46)
Health and Welfare	10,601,919.00	2,286,520.51	2,111,179.35	175,341.16
Education	81,308.00	20,327.00	20,270.00	57.00
Parks, Recreation, Culture	7,814,760.70	2,128,868.26	1,788,376.52	340,491.74
Community Development	2,196,035.53	362,392.43	379,940.08	(17,547.65)
TOTAL EXPENDITURES	89,356,036.36	24,643,630.41	20,578,048.74	4,065,581.67 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	113,255,565.06	7,542,018.27	1,364,108.81	6,177,909.46 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(9,884,292.42)	(12,506,109.52)	(5,481,779.07)	7,024,330.45
Fund Balance per General Ledger		44,204,301.29	44,462,187.89	(257,886.60)
Fund Balance Adjusted to reflect Income Statement 9/30/19		31,698,191.77	38,980,408.82	(7,282,217.05)

(1)General Property Taxes	FY20	FY19	Increase/Decrease
Real Estate Taxes	1,939,820	1,805,726	134,094
Public Services	(634)	(348)	(285)
Personal Property	2,867,456	3,210,096	(342,640) *1
Penalties and Interest	173,239	174,445	(1,206)
Credit Card Chgs./Delinq.Advertising	(17,905)	(44,580)	26,674
Adm.Fees For Liens&Distress	149,870	111,441	38,429
	5,111,845	5,256,779	(144,934)

(2) Other Local Taxes

Local Sales Tax	1,310,705.21	1,205,415.51	105,289.70
Communications Sales Tax	96,172.02	99,161.71	(2,989.69)
Utility Taxes	634,634.30	398,755.24	235,879.06
Business Licenses	821,303.43	404,218.57	417,084.86 *2
Auto Rental Tax	29,150.06	23,515.03	5,635.03
Motor Vehicle Licenses Fees	98,453.77	106,001.84	(7,548.07)
Recordation Taxes	593,007.18	502,190.52	90,816.66
Meals Tax	833,379.64	766,655.31	66,724.33
Lodging Tax	161,194.21	102,061.74	59,132.47
Street Lights	263.99	238.80	25.19
Star Fort Fees	60.00	180.00	(120.00)
Total	4,578,323.81	3,608,394.27	969,929.54

(3)Permits&Privileges

Dog Licenses	15,071.00	15,086.00	(15.00)
Transfer Fees	955.80	885.37	70.43
Development Review Fees	98,369.00	91,618.00	6,751.00
Building Permits	370,972.09	324,620.62	46,351.47
2% State Fees	8,973.76	7,628.73	1,345.03
Electrical Permits	44,430.00	30,375.50	14,054.50
Plumbing Permits	12,957.00	9,619.00	3,338.00
Mechanical Permits	20,778.00	19,429.00	1,349.00
Sign Permits	2,700.00	475.00	2,225.00
Blasting Permits	105.00	105.00	-
Land Disturbance Permits	51,460.00	33,623.00	17,837.00
Commerical Pump and Haul Fee	-	500.00	(500.00)
Residential Pump and Haul Fee	-	50.00	(50.00)
Transfer Development Rights	-	300.00	(300.00)
Total	626,771.65	534,315.22	92,456.43

(4) Revenue from use of

Money	561,374.94	467,225.48	94,149.46
Property	16,649.91	1,502.80	15,147.11
Total	578,024.85	468,728.28	109,296.57

*1 Taxes paid in advance were \$275k greater in FY19.

*2 Half of the increase is a result of increased assessments an the other half is forced collections.

(5) Recovered Costs	FY20	FY19	Increase/Decrease
	9/30/19	9/30/18	
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	15,250.00	19,600.00	(4,350.00)
Reimbursement Circuit Court	2,258.24	2,552.14	(293.90)
Reimb.Public Works/Planning Clean Up	200.00	450.00	(250.00)
Clarke County Container Fees	15,225.34	11,552.08	3,673.26
City of Winchester Container Fees	8,368.16	9,326.80	(958.64)
Refuse Disposal Fees	27,793.73	21,806.73	5,987.00
Recycling Revenue	3,992.98	22,301.45	(18,308.47)
Sheriff Restitution	97.53	-	97.53
Container Fees Bowman Library	433.73	155.46	278.27
Restitution-Other	3,000.00	-	3,000.00
Litter-Thon/Keep VA Beautiful Grant	750.00	-	750.00
Reimb.of Expenses Gen.District Court	7,275.90	8,470.17	(1,194.27)
Reimb.Task Force	23,815.88	16,975.92	6,839.96
Comcast PEG Grant	22,424.00	21,888.00	536.00
Fire School Programs	9,829.00	11,930.00	(2,101.00)
Clerks Reimbursement to County	2,440.72	2,551.72	(111.00)
Reimb. Sheriff	11,153.64	3,034.77	8,118.87
Subtotal Recovered Costs	249,269.62	235,477.42	13,792.20
Proffer Sovereign Village	-	29,269.84	(29,269.84)
Proffer Redbud Run	12,908.00	25,816.00	(12,908.00)
Proffer Southern Hills	76,673.64	39,280.00	37,393.64
Proffer Snowden Bridge	249,392.85	242,267.34	7,125.51
Proffer Cedar Meadows	34,167.00	14,643.00	19,524.00
Proffer Freedom Manor	250.00	-	250.00
Proffer The Village At Middletown	58,873.30	-	58,873.30
Subtotal Proffers	432,264.79	351,276.18	80,988.61
Grand Total	681,534.41	586,753.60	94,780.81

(6) Commonwealth Revenue	FY20	FY19	
	9/30/2019	9/30/2018	Increase/Decrease
Motor Vehicle Carriers Tax	36,457.81	38,825.41	(2,367.60)
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.	86,439.08	86,764.29	(325.21)
Shared Expenses Sheriff	375,086.26	381,560.75	(6,474.49)
Shared Expenses Comm.of Rev.	37,091.43	36,262.18	829.25
Shared Expenses Treasurer	26,637.31	25,511.22	1,126.09
Shared Expenses Clerk	69,036.88	69,533.05	(496.17)
Public Assistance Grants	1,190,254.18	1,100,997.39	89,256.79
Four-For-Life Funds	-	88,718.24	(88,718.24)
Emergency Services Fire Program	273,930.00	260,328.00	13,602.00
DMV Grant Funding	6,951.03	7,885.39	(934.36)
State Grant Emergency Services	39,646.20	13,238.88	26,407.32
Sheriff State Grants	4,972.10	-	4,972.10
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	58,940.62	64,899.72	(5,959.10)
Wireless 911 Grant	44,196.11	41,331.67	2,864.44
State Forfeited Asset Funds	4,639.81	7,537.47	(2,897.66)
Victim Witness-Commonwealth Office	51,987.88	51,534.84	453.04
Total	5,098,787.11	5,067,939.54	30,847.57

County of Frederick

General Fund

September 30, 2019

(7) Federal Revenue	FY20	FY19	Increase/Decrease
Federal Funds Sheriff	19,337.85	7,168.28	12,169.57
Total	19,337.85	7,168.28	12,169.57

(8) Expenditures

Expenditures increased \$4,065,581.67. **General Administration** increased \$2,437,524.92 and reflects the purchase of Sunnyside Plaza for \$2,104,371.18. **Public Safety** increased \$1,436,148.64 and includes the year to date increase of \$1,119,044.16 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 (\$318,697.46) year to date. This decrease includes a Stephenson Compactor Site payment of \$179,217 and \$75,300 for a Marathon trash compactor in the previous year. **Parks and Recreation** increased \$340,491.74 and includes \$139,459.92 for the Clearbrook Park Parking Expansion Project, \$88,359.50 for the Sherando Park Recreation Access Project, and completion of the Greenfields outdoor gym equipment and installation at a cost of \$39,788.15. The transfers increased **\$6,177,909.46**. See chart below:

(9) Transfers Increased \$6,177,909.46	FY20	FY19	Increase/Decrease
Transfer to School Operating	225,545.15	542,862.45	(317,317.30) *1
Transfer to Debt Service County	201,219.13	196,886.61	4,332.52 *2
Transfer School Operating Capital	-	503,416.47	(503,416.47)
Operational Transfers	115,103.99	120,893.28	(5,789.29) *3
Reserve For Merit/COLA Increases	150.00	50.00	100.00
Reserve for Capital	7,000,000.00	-	7,000,000.00
Total	7,542,018.27	1,364,108.81	6,177,909.46

*1 School Operating FY20 was \$225,545.15 C/F Encumbrances. FY19 was \$542,862.45 C/F Encumbrances.

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

*3 Timing of Insurance Charge Outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 September 30, 2019

ASSETS	FY20 <u>9/30/19</u>	FY19 <u>9/30/18</u>	Increase <u>(Decrease)</u>
Cash	10,645,448.61	9,261,178.00	1,384,270.61 *1
Receivable Arrears Pay Deferred	137,287.76	0.00	137,287.76
Accounts Receivable Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(2,048,036.07)</u>	<u>(1,499,578.40)</u>	<u>(548,457.67)</u>
TOTAL ASSETS	<u>8,734,700.30</u>	<u>7,761,599.60</u>	<u>973,100.70</u>
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>
TOTAL LIABILITIES	<u>3,040,277.15</u>	<u>2,551,494.10</u>	<u>488,783.05</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	127,067.02	42,731.52	84,335.50
Fund Balance	<u>5,567,356.13</u>	<u>5,167,373.98</u>	<u>399,982.15</u> *2
TOTAL EQUITY	<u>5,694,423.15</u>	<u>5,210,105.50</u>	<u>484,317.65</u>
TOTAL LIABILITY & EQUITY	<u>8,734,700.30</u>	<u>7,761,599.60</u>	<u>973,100.70</u>

NOTES:

*1 Cash increased \$1,384,270.61. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$399,982.15. The beginning balance was \$3,456,370.65 and include: adjusting entries, C/F tank in the amount of (\$66,021.20) and the year to date revenue less expenditures of \$2,177,006.68.

Current Unrecorded Accounts Receivable-	<u>FY20</u>
Prisoner Billing:	38,624.95
Compensation Board Reimbursement 9/19	<u>492,716.29</u>
Total	531,341.24

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 September 30, 2019

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY20 9/30/19 <u>Actual</u>	FY19 9/30/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	122.76	99.88	22.88
Interest	-	-	-	-
Supervision Fees	88,572.00	11,715.00	11,232.00	483.00
Drug Testing Fees	1,000.00	-	85.00	(85.00)
Work Release Fees	387,628.00	67,543.29	69,219.89	(1,676.60)
Prisoner Fees from other localities	0.00	79.32	0.00	79.32
Federal Bureau Of Prisons	0.00	935.00	0.00	935.00
Local Contributions	7,572,537.00	3,786,268.50	3,856,829.50	(70,561.00)
Miscellaneous	7,500.00	3,441.04	833.34	2,607.70
Phone Commissions	400,000.00	35,293.64	0.00	35,293.64
Food & Staff Reimbursement	80,000.00	7,978.10	4,671.40	3,306.70
Elec.Monitoring Part.Fees	185,000.00	14,397.19	65,174.31	(50,777.12)
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	8,770.15	10,306.74	(1,536.59)
Shared Expenses CFW Jail	5,550,000.00	841,127.09	765,485.48	75,641.61
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)
TOTAL REVENUES	21,250,432.00	7,282,085.15	6,081,915.04	1,200,170.11
EXPENDITURES:	23,425,535.09	5,105,078.47	5,164,175.82	(59,097.35)
Excess(Deficiency)of revenues over expenditures	(2,175,103.09)	2,177,006.68	917,739.22	1,259,267.46
FUND BALANCE PER GENERAL LEDGER		<u>3,390,349.45</u>	<u>4,249,634.76</u>	<u>(859,285.31)</u>
Fund Balance Adjusted To Reflect Income Statement 9/30/19		5,567,356.13	5,167,373.98	399,982.15

County of Frederick
Fund 12 Landfill
September 30, 2019

ASSETS	FY2020 9/30/19	FY2019 9/30/18	Increase (Decrease)
Cash	38,829,321.46	39,037,217.33	(207,895.87)
Receivables:			
Accounts Receivable			
Fees	841,726.63	888,765.56	(47,038.93) *1
Receivable Arrears Pay Deferred	24,905.02	0.00	24,905.02
Accounts Receivable Other	28,291.11	4,528.35	23,762.76
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	52,132,978.40	47,529,650.90	4,603,327.50
Accumulated Depreciation	(33,332,386.56)	(31,283,925.70)	(2,048,460.86)
GL controls(est.rev/est.exp)	<u>(2,506,831.30)</u>	<u>(3,733,748.00)</u>	<u>1,226,916.70</u>
TOTAL ASSETS	<u>55,934,004.76</u>	<u>52,358,488.44</u>	<u>3,575,516.32</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	175,948.75	173,153.49	2,795.26
Accrued Remediation Costs	13,590,045.91	13,126,481.90	463,564.01 *2
Deferred Revenue Misc.Charges	28,291.11	4,528.35	23,762.76
Accrued Wages Payable	<u>55,847.62</u>	<u>0.00</u>	<u>55,847.62</u>
TOTAL LIABILITIES	<u>13,850,133.39</u>	<u>13,304,163.74</u>	<u>490,122.03</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	1,083,271.00	385,830.55	697,440.45 *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	<u>31,142,158.37</u>	<u>28,810,052.15</u>	<u>2,332,106.22</u> *4
TOTAL EQUITY	<u>42,083,871.37</u>	<u>39,054,324.70</u>	<u>3,029,546.67</u>
TOTAL LIABILITY AND EQUITY	<u>55,934,004.76</u>	<u>52,358,488.44</u>	<u>3,575,516.32</u>

NOTES:

*1 Landfill receivables decreased \$47,038.93. Landfill fees at 9/19 were \$625,939.81 compared to \$610,998.38 at 9/18 for an increase of \$14,941.43. Delinquent fees at 9/19 were \$260,565.86 compared to \$322,988.67 at 9/18 for a decrease of \$62,422.81.

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

*3 The encumbrance at 9/30/19 was \$1,083,271.00 and includes \$814,340 for a 2019 CAT 826K compactor and a Volvo crawler excavator for \$268,931.

*4 Fund balance increased \$2,332,106.22. The beginning balance was \$33,766,242.91 and includes adjusting entries, budget controls for FY20(\$2,494,860.00), C/F funds(\$1,064,069.80) and \$934,845.26 for year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 September 30, 2019

FUND 12 LANDFILL REVENUES		FY2020 9/30/19 <u>Actual</u>	FY2019 9/30/18 <u>Actual</u>	YTD Actual <u>Variance</u>
	<u>Appropriated</u>			
Credit Card Charges	0.00	1,822.63	1,270.96	551.67
Interest on Bank Deposits	200,000.00	31,514.87	17,997.50	13,517.37
Salvage and Surplus	110,000.00	33,747.30	44,698.65	(10,951.35)
Sanitary Landfill Fees	6,863,500.00	1,752,877.52	1,803,718.82	(50,841.30)
Charges to County	0.00	160,042.50	161,832.20	(1,789.70)
Charges to Winchester	0.00	41,003.95	43,388.55	(2,384.60)
Tire Recycling	171,720.00	77,874.32	59,683.89	18,190.43
Reg. Recycling Electronics	72,000.00	14,374.00	15,015.00	(641.00)
Greenhouse Gas Credit Sales	10,000.00	3,200.00	29,680.82	(26,480.82)
Miscellaneous	0.00	105.00	72.00	33.00
Renewable Energy Credits	168,402.00	18,757.10	41,411.70	(22,654.60)
Landfill Gas To Electricity	377,171.00	53,833.82	77,261.66	(23,427.84)
Insurance Recoveries		0.00	4,872.23	(4,872.23)
TOTAL REVENUES	<u>7,972,793.00</u>	<u>2,189,153.01</u>	<u>2,300,903.98</u>	<u>(111,750.97)</u>
Operating Expenditures	5,547,653.00	882,520.48	833,241.07	49,279.41
Capital Expenditures	6,015,242.30	371,787.27	612,801.16	(241,013.89)
TOTAL Expenditures	<u>11,562,895.30</u>	<u>1,254,307.75</u>	<u>1,446,042.23</u>	<u>(191,734.48)</u>
Excess(deficiency)of revenue over expenditures	(3,590,102.30)	934,845.26	854,861.75	79,983.51
Fund Balance Per General Ledger		<u>30,207,313.11</u>	<u>27,955,190.40</u>	<u>2,252,122.71</u>
FUND BALANCE ADJUSTED		31,142,158.37	28,810,052.15	2,332,106.22

County of Frederick, VA
Report on Unreserved Fund Balance
October 8, 2019

Unreserved Fund Balance, Beginning of Year, July 1, 2019 **46,064,113**

Prior Year Funding & Carryforward Amounts

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)	
C/F Sheriff vehicle	(25,835)	
C/F School encumbrances	(225,545)	
Record retainage	(44,653)	
Reclass Sheriff's grant	11,578	
		(873,955)

Other Funding / Adjustments

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)	
COR refund - Dennys	(2,522)	
		(985,856)

Fund Balance, October 8, 2019 **44,204,302**