

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, January 15, 2020
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, January 15, 2020 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Angela Rudolph-Wiseman; Jeffrey Boppe; and non-voting liaisons William Orndoff, Treasurer; and Seth Thatcher, Commissioner of the Revenue.

Committee Members Absent: none.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Rod Williams, County Attorney; Jennifer Place, Budget Analyst; Lenny Millholland, Sheriff; and Scott Varner, IT Director.

Others present: none.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

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

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,551. This amount represents proceeds from the sale of surplus vehicles in excess of budgeted revenue. The funds will be used toward the purchase of a new vehicle. No local funds required. See attached, p. 4 – 6. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$98,145 from reserved, restricted eSummons funds. This amount represents 15 rugged laptops and associated software and equipment. No local funds required. See attached information, p. 7 – 11. The committee recommends approval.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,900.33. This amount represents two auto claim reimbursements. No local funds required. See attached memos, p. 12 – 15. The committee recommends approval.

4. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$250. This amount represents donations to the department. No local funds required. See attached memos, p. 16 – 19.
5. (*) The VJCCCA request a General Fund supplemental appropriation in the amount of \$19,109.57. This amount represents unspent FY19 funds to be returned to the State. See attached information, p. 20 – 25.

NO ACTION REQUIRED BY BOARD OF SUPERVISORS:

1. The Finance Director provides summary information from the Frederick County Fire and Rescue Companies and Volunteer Fire and Rescue Association financial statements for the year ending December 31, 2018. See attached information, p. 26 – 28.

INFORMATION ONLY:

1. The Finance Director provides a Fund 10 Transfer Report for December 2019. See attached, p. 29.
2. The Finance Director provides financial statements ending December 31, 2019. See attached, p. 30 – 40.
3. The Finance Director provides an FY 2020 Fund Balance Report ending January 10, 2020. See attached, p. 41.
4. Frederick County's Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR) for the year ending June 30, 2019 have been published. The purpose of the CAFR is to provide citizens, investors, grantor agencies, and other interested parties with reliable financial information about the County. The PAFR is presented to better inform the public about the County's financial condition, without excessive detail or the use of technical accounting terms. Both documents have been placed in the County iPad directory, are available online, and are available in print upon request.
5. As reported in the Fall 2019 Financial Newsletter, Frederick County received a \$216,723 rebate for fiscal year 2019 purchasing card (p-card) spend – the largest since implementing p-cards, and an increase of \$11k over 2018. The County is number 5 in spend volume out of the 179

political subdivisions that participate in the Commonwealth of Virginia's purchase card program. See attached, p. 42. FY 2019 County p-card stats:

- Card spend – \$12.9 million
- # of transactions – 14,243
- Average transaction – \$905
- Active cards – 412

Respectfully submitted,

FINANCE COMMITTEE

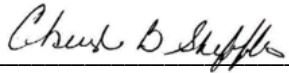
Judith McCann-Slaughter, Chairman

Charles DeHaven

Robert Wells

Jeffrey Boppe

Angela Rudolph-Wiseman

By 

Cheryl B. Shiffler, Finance Director

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 : January 8, 2020

Frederick County Sheriff's Office has received payments in the amount of \$4000.00 and \$1625.00 from PAYMAC Inc. For the purchase of cruisers that was out of service. The amounts have been posted to 3-010-015020-0007.

The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,551.00. This amount represents proceeds from the sale of surplus vehicles in excess of budgeted revenue. The funds will be used toward the purchase of a new vehicle.

Thank you

LWM/adc

C.S. 10/17/19
C.S. 11/18/19

PAYMAC INC

HENDERSON, NEVADA 89053

13598

11/01/19

PAY TO THE ORDER OF

Frederick County Sheriff's Office

\$ 4,000.00

Four Thousand and 00/100

DOLLARS

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

PAYMAC, INC.

13158

HENDERSON, NEVADA 89053

10/01/19

PAY TO THE ORDER OF

Frederick County Sheriff's Office

\$ 1,625.00

One Thousand Six Hundred Twenty-Five and 00/100*****

DOLLARS

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

FREDERICK COUNTY SHERIFF'S OFFICE

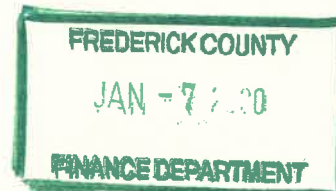


Sheriff Lenny Millholland

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 : Supplemental Request – eSummons Funds for Getac Laptops new positions
DATE : January 6, 2020

The Frederick County Sheriff's Office is requesting from the Finance Committee, a supplemental appropriation in the amount of \$98,145. This amount is in a reserved funding line item for items related to eSummons.

We are asking for this amount to be appropriated in line item 31020-5409-000-005. We are going to use this money to equip 9 new deputies with Getac Rugged Laptops and 6 spare machines.

At \$3,600 per computer the total amount to cover the 15 computers would be \$54,000 and \$44,145 for additional expenses. Additional expenses includes: software, eSummons, eSummons printer, and eSummons scanner.

These machines will be mobile command terminals connected to eSummons printing devices for issuing an eSummons.

Thank you

LWM

0-010-000240-2506
bal \$175,566 (as of 1/8/20)



COUNTY OF FREDERICK

Information Technologies

Scott Varner, Director of Information Technology

svarner@fcva.us

Voice 540.722.8261

MEMO

To: Lenny Millholland, Sheriff
From: Scott Varner, Director of Information Technology
Subject: Request for eSummons Funds for Getac Laptops
Date: January 8, 2020

Sheriff Millholland,

I understand that 9 new rugged laptop computers are needed for new deputies that are graduating from the academy and 6 additional rugged laptops to support the patrol division. These machines will be mobile command terminals connected to your printing devices for issuing an eSummons. The funds for eSummons is in a reserved fund and would require you to make a request for the use of funds through the Frederick County Finance Committee. The funds in that account can only be used for certain items related to issuing eSummons. Due to the fact that the laptops are required to issue the eSummons, I believe this use of the funds is in line with the parameters for using your eSummons funding. The funding needed for 15 Getac Rugged Laptops is \$54,000.

Additionally, you would want to budget in the software required from Central Square to produce the eSummons which would include the MCT licensing and the eSummons software. You will also need to consider any additional hardware needed to produce the eSummons, such as printers and scanners.

If you need any other information, please let me know. I can also be available to speak on the need at a subsequent Finance Committee meeting.

Sincerely,

Scott Varner
County of Frederick
Director of Information Technology

107 North Kent Street, Winchester, Virginia 22601-5039



PCN Strategies, Inc.
 1612 K Street NW Suite 802
 Washington, District of Columbia 20006
 United States

Quotation (Open)	
Date	Jan 15, 2019 01:35 PM CST
Modified Date	Mar 29, 2019 09:50 AM CDT
Doc #	1008644 - rev 1 of 1
Description	(120) B300 8GB w/ LTE and Imaging
SalesRep	Crockett, Steve (P) 202-480-4604 (F) 202-318-4522
Customer Contact	Varner, Scott (P) (540)722-8261 svarner@fcva.us

Customer
 Department of Information
 Technology (FC2032)
 Varner, Scott
 County of Frederick Virginia
 107 N. Kent Street
 Winchester, VA 22601
 United States
 (P) (540) 662-6168

Bill To
 Department of Information
 Technology
 Varner, Scott
 County of Frederick Virginia
 107 N. Kent Street
 Winchester, VA 22601
 United States
 (P) (540) 662-6168
 svarner@fcva.us

Ship To
 Department of Information
 Technology
 Varner, Scott
 County of Frederick Virginia
 107 N. Kent Street
 Winchester, VA 22601
 United States
 (P) (540) 662-6168
 svarner@fcva.us

Customer PO:	Terms: Undefined	Ship Via: FedEx Ground
Special Instructions:		Carrier Account #:

#	Description	Part #	List Price	Qty	Unit Price	Total
1	GETAC : B300G6 6500U,13.3in+DVD+SC,Win10+8GB,500GB,SR+TS,Backlit KBD+FPR, Wifi+BT+GPS+Gobi+Pass,SD Card Rdr,TPM 2.0,Low Temp -29C,5Yr Warranty	4669718	\$5,128.00	120	\$3,444.39	\$413,326.80
Imaging Services						
2	Per Unit Imaging					
	Getac - SERVICE CENTER IMAGE RETENTION AND LOAD	4295984	\$29.00	120	\$26.90	\$3,228.00
	Getac - INTIAL DISK IMAGING-PR UNIT (MOQ150)	4217790	\$36.00	120	\$33.17	\$3,980.40
	GETAC : Disk Imaging Consulting Service (after purchasing) - Per Unit	4671529	\$150.00	120	\$139.14	\$16,696.80
Bundle Subtotal			\$25,800.00	1	\$23,905.20	\$23,905.20
3	GETAC : DISK IMAGE VALIDATION	4274416	\$2,000.00	1	\$1,855.17	\$1,855.17
4	Getac - DISK IMAGING CONSULTING SVC (PER DAY)	4217791	\$2,200.00	5	\$2,040.69	\$10,203.45

Sharon Kibler

From: Joey Henry
Sent: Thursday, January 9, 2020 10:22 AM
To: Sharon Kibler
Cc: Angela Lineweaver
Subject: Quotes
Attachments: Scan Technology Inc_SOResponse.pdf; Frederick County, VA - Additional Mobile.pdf; Newcom Wireless Services Quote Response.pdf

See the attached quotes for the software and hardware mentioned in the request. These quotes were originally obtained when 25 of each were being discussed.

Count	Item	Cost Each	Total Cost
15	MCT/MFR Software/eSummons	\$2,100.00	\$31,500
15	Printer	\$504	\$7,560
15	Scanner	\$339	\$5,085
	Total	\$2,943	\$44,145

Let me know if you need anything else.

Thanks

Joey

Code of Virginia
Title 17.1. Courts of Record
Chapter 2. Clerks, Clerks' Offices and Records

§ 17.1-279.1. Additional assessment for electronic summons system.

Any county, city, or town, through its governing body, may assess an additional sum not in excess of \$5 as part of the costs in each criminal or traffic case in the district or circuit courts located where such cases are brought in which the defendant is charged with a violation of any statute or ordinance, which violation in the case of towns arose within the town. The imposition of such assessment shall be by ordinance of the governing body, which may provide for different sums in circuit courts and district courts. The assessment shall be collected by the clerk of the court in which the action is filed, remitted to the treasurer of the appropriate county, city, or town, and held by such treasurer subject to disbursements by the governing body to a local law-enforcement agency solely to fund software, hardware, and associated equipment costs for the implementation and maintenance of an electronic summons system. The imposition of a town assessment shall replace any county fee that would otherwise apply.

2014, c. 325; 2015, cc. 546, 643.

FREDERICK COUNTY SHERIFF'S OFFICE

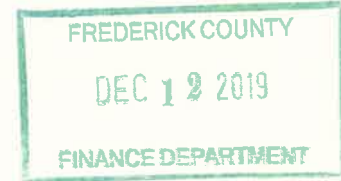


Sheriff Lenny Millholland

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
DATE : December 11, 2019
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$3,660.54 for the auto claim dated November 12, 2019 involving Deputy Speir be appropriated into the following line items. This amount is for items that has been damaged in the accident and needs to be replaced.

Please appropriate to line item 31020-3004-000-002

Thank you

LWM

3-010-018990-0001
C.S. 12/11/19



December 2, 2019

Frederick County
Attn: Jennifer Place
107 North Kent Street
Winchester, VA. 22601

Virginia Association of Counties Self Insurance Risk Pool

Member: Frederick County
Claim Number: 0342019257641
Date of Loss: 11/12/2019

Dear Ms. Place:

Enclosed please find VACORP property damage check in the amount of \$3,660.54 for the repairs to the 2019 Ford Explorer VIN 9127 that was damaged on 11/12/2019. This payment was based on the appraisal submitted from *S&S Appraisal Services* for \$4,160.54 less the \$500.00 deductible.

If you should have any questions regarding this payment, please feel free to call me at 1-888-822-6772 ext. 174.

Sincerely,

A handwritten signature in black ink, appearing to read "Jared Mullen".

Jared Mullen
Claims Specialist

Enclosed – Check

FREDERICK COUNTY SHERIFF'S OFFICE

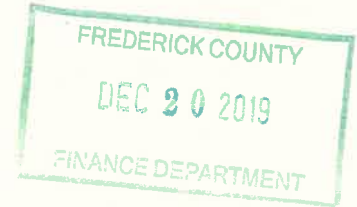


Sheriff Lenny Millholland

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
DATE : December 18, 2019
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$4,239.79 for the auto claim dated November 17, 2019 involving Deputy Embrey be appropriated into the following line items. This amount is for items that has been damaged in the accident and needs to be replaced.

Please appropriate to line item 31020-3004-000-002

Thank you

LWM

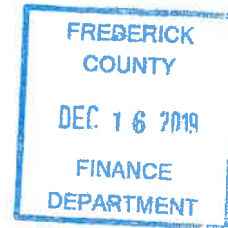
3-010-018990-0001
C.S. 12/18/19



VACORP

December 10, 2019

Frederick County
Attn: Jennifer Place
107 North Kent Street
Winchester, VA. 22601



Virginia Association of Counties Self Insurance Risk Pool
Member: Frederick County
Claim Number: 0342019257014
Date of Loss: 11/17/2019

Dear Ms. Place:

Enclosed please find VACORP property damage check in the amount of \$4,239.79 for the repairs to the 2019 Ford Explorer VIN 9126 that was damaged on 11/17/2019. This payment was based on the appraisal submitted from *S&S Appraisal Services* for \$4,739.79 less the \$500.00 deductible.

If you should have any questions regarding this payment, please feel free to call me at 1-888-822-6772 ext. 174.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Mullen".

Jared Mullen
Claims Specialist

Enclosed -- Check

FREDERICK COUNTY SHERIFF'S OFFICE

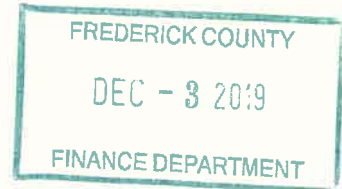


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400



TO : Cheryl Shiffler, Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of funds – Donation Crime Prevention
DATE : December 2, 2019

We are requesting the donation received for crime prevention/public relations totaling \$200.00 that was posted to 3010-018990-0006 (10CR) to be appropriated in budget line 4-010-031020-5413-000-004

9/17/19 - \$200.00 - Joan Henry

This amount will go towards supplies needed the crime prevention/public relations program such as pencils, coloring books, items to be handed out at public events.

Thank you,

LWM

C.S. 9/18/19

JOAN E HENRY

2295

68-426/514

WINCHESTER, VA 22602

9/12/19

Date

Pay to the
Order of

Fredrick County Sheriff's Office
Two hundred and ⁰⁰/₁₀₀

\$200.00

Dollars

Photo
Safe
Deposit
Debit on line

[Redacted]

[Redacted]

For

[Redacted]

Harland Clarke

GUARDIAN SAFETY YELLOW

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, Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of funds – Donation Honor Guard
DATE : December 2, 2019

We are requesting the donation received for the Honor Guard totaling \$50.00 that was posted to 3010-018990-0006 (10CR) to be appropriated in budget line 4-010-031020-5410-000-000

11/12/19 - \$50.00 - Timothy T. Weir

This amount will go towards items for their uniform that is needed.

Thank you,

LWM

C.S. 11/22/19

TIMOTHY T. WEIR

WINCHESTER, VA 22602

09 NOV 20 19

Pay To The Order Of FREDERICK COUNTY SHERIFF'S OFFICE

\$ 50⁰⁰/_{XX}

FIFTY 00/XX

Dollars  Security Features Included. Details on Back.

SAFETY CHECK

For HONOR GUARD

MP



COMMONWEALTH OF VIRGINIA

Valerie L. Boykin
Director

Department of Juvenile Justice

Peter Roussos, VJCCCA Plan Contact
CSU Director
26 Rouss Ave.
Winchester, VA 22601

Dear Mr. Roussos:

The VJCCCA FY19 end of the year financial certification form for your locality has been received and the expenditure report has been reviewed. According to the report, Frederick/Winchester/Clarke expended \$109,248.43 of its total approved budget of \$128,358.00. The breakdown of funds expended is as follows:

Table with 4 columns: Category, Amount, Category, Amount. Rows include Required Maintenance of Effort, State Funds Expended, Additional Local Funds, TOTAL EXPENDITURES, State Funds Provided to the Locality, and OWED TO THE STATE.

State funds in the amount of \$128,358.00 were provided to the locality. Because the state funds were not totally expended, we request that the balance of \$19,109.57 be returned to the state by November 15, 2019. Please make your check payable to Treasurer, Commonwealth of Virginia and mail it to:

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

Additional funds for FY20 may not be released to your locality until the FY19 unexpended funds are returned. We thank you for the prompt report and all that your locality does for its youth and families before the Court Service Unit.

Sincerely,

Handwritten signature of Beth Mohler Stinnett
Beth Mohler Stinnett
VJCCCA Program Manager

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

**Virginia Department of Juvenile Justice
Community Programs Reporting
FY2019 VJCCA Expenditures for
VJCCA-Frederick County**

After School Or Extended Day Programs

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-150278-00	Evening Reporting Center Counselor	-	-	-	-	-	-
Total Budget: \$29,702.00		Difference: \$29,702.00		Totals:			
Estimated SU: 960		Estimated Cost Per SU: \$30.94		Actual Cost Per SU: NaN			

Case Management

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-330278-03	Post Dispositional Case Management Program	\$37,353.55	-	-	\$37,353.55	2,030	73
Total Budget: \$50,000.00		Difference: \$12,646.45		Totals:			
Estimated SU: 7,500		Estimated Cost Per SU: \$6.67		Actual Cost Per SU: \$18.40			

Coordinator/Administrative

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-260278-02	Vjcca Coordinator	\$13,741.76	-	-	\$13,741.76	-	-
Total Budget: \$12,730.00		Difference: (\$1,011.76)		Totals:			
Estimated SU: -		Estimated Cost Per SU: Infinity		Actual Cost Per SU: Infinity			

Life Skills

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-230278-00	Life Skills:Teens Inc.	\$29,933.25	-	-	\$29,933.25	429	12
069-230278-01	Life Skills-Multiple Vendors	\$13,470.32	-	-	\$13,470.32	221	12
Total Budget: \$5,000.00		Difference: (\$38,403.57)		Totals:			
Estimated SU: 140		Estimated Cost Per SU: \$35.71		Actual Cost Per SU: \$66.77			

Pro-Social Skills Programs

Program ID	Program Name	State Expenses	Local Expenses	Other Expenses	Total Expenses	Total SU	Total Admits
069-210278-07	Pro-Social Skills: Anger Management Program; Crossroads	\$1,530.00	-	-	\$1,530.00	59	8
069-210278-08	Pro-Social Skills Programs:Anger Management: Family insights	-	-	-	-	-	-
Total Budget: \$4,000.00		Difference: \$2,470.00		Totals:			
Estimated SU: 240		Estimated Cost Per SU: \$16.67		Actual Cost Per SU: \$25.93			

**Virginia Department of Juvenile Justice
Community Programs Reporting
FY2019 VJCCA Expenditures for
VJCCA-Frederick County**

Restorative Justice							
<u>Program ID</u>	<u>Program Name</u>	<u>State Expenses</u>	<u>Local Expenses</u>	<u>Other Expenses</u>	<u>Total Expenses</u>	<u>Total SU</u>	<u>Total Admits</u>
069-G50278-00	Larceny Reduction Program	-	-	-	-	3	3
Total Budget: \$5,800.00		Difference: \$5,800.00		Totals:		3	3
Estimated SU: 80		Estimated Cost Per SU: \$72.50		Actual Cost Per SU: -			

Substance Abuse Education							
<u>Program ID</u>	<u>Program Name</u>	<u>State Expenses</u>	<u>Local Expenses</u>	<u>Other Expenses</u>	<u>Total Expenses</u>	<u>Total SU</u>	<u>Total Admits</u>
069-280278-00	Substance Abuse Educallon	\$1,443.15	-	-	\$1,443.15	11	10
069-280278-01	Substance Abuse Education: Family Insights	-	-	-	-	2	2
Total Budget: \$2,000.00		Difference: \$556.85		Totals:		13	12
Estimated SU: 100		Estimated Cost Per SU: \$20.00		Actual Cost Per SU: \$111.01			

Substance Abuse Treatment (Individual)							
<u>Program ID</u>	<u>Program Name</u>	<u>State Expenses</u>	<u>Local Expenses</u>	<u>Other Expenses</u>	<u>Total Expenses</u>	<u>Total SU</u>	<u>Total Admits</u>
069-290278-08	Substance Abuse Treatment: Multiple Vendors	\$2,407.00	-	-	\$2,407.00	34	10
069-290278-09	Substance Abuse Treatment: Family Insights	-	-	-	-	23	1
Total Budget: \$10,500.00		Difference: \$8,093.00		Totals:		57	11
Estimated SU: 360		Estimated Cost Per SU: \$29.17		Actual Cost Per SU: \$42.23			


**Virginia Department of Juvenile Justice
Community Programs Reporting
FY2019 VJCCCA Expenditures for
VJCCCA-Frederick County**

Supervision Plan Services							
<u>Program ID</u>	<u>Program Name</u>	<u>State Expenses</u>	<u>Local Expenses</u>	<u>Other Expenses</u>	<u>Total Expenses</u>	<u>Total SU</u>	<u>Total Admits</u>
069-250278-13	Supervision Plan Services	\$9,369.40	-	-	\$9,369.40	61	6
Total Budget: \$8,626.00		Difference: (\$743.40)		Totals:		\$9,369.40	61
		Estimated SU: 50		Estimated Cost Per SU: \$172.52		Actual Cost Per SU: \$153.60	
Total Expenses for VJCCCA-Frederick County:		\$109,248.43	-	-	\$109,248.43	2,873	137
Total Budget for VJCCCA-Frederick County:					\$128,358.00		
Difference:					\$19,109.57		
Maintenance Of Effort:					-		
State Allocation:					\$128,358.00		
Met MOE?					Yes		
Return to State:					\$19,109.57		

**Virginia Juvenile Community Crime Control Act
Expenditure Compliance Certification**

The Chief Administrative Officer submitting this annual expenditure report certifies that in FY 2019 the participating jurisdiction:

- A. Did not contribute less funding for the implementation of this local plan than was expended for block grant funded programs or services either operated or utilized in FY 1995 in compliance with § 16.1-309.6 of the Code of Virginia;
- B. Did not utilize funds provided by this Act to supplant funds established as the state pool of funds under § 2.2-5211 in compliance with §16.1-309.3 C of the Code of Virginia;
- C. Did comply with all provisions of § 16.1-309.9 of the Code of Virginia which gives the Board of Juvenile Justice the authority to establish and enforce regulation and to review the expenditures and services established by the local plan;
- D. Expended local maintenance of effort funds prior to expending state VJCCA funding;

Signature 
Name Kris Tierney
Title County Administrator
Date 8.26.19
Jurisdiction Frederick County, Va

**Virginia Juvenile Community Crime Control Act
Data Compliance Certification**

Section 16.1-309.9 C. of the Code of Virginia provides that:

"The Department [of Juvenile Justice] shall periodically review all services established and annually review expenditures made under this article to determine compliance with the approved local plans and operating standards. If the Department determines that a program is not in substantial compliance with the approved plan or standards, the Department may suspend all or any portion of financial aid made available to the locality until there is compliance."

Section 16.1-309.9 E. of the Code of Virginia provides that:

"Each locality shall report quarterly to the Director the data required by the Department to measure progress on stated objectives and to evaluate programs and services within such locality's plan."

The VJCCCA Plan Contact and VJCCCA Data Contact certify that the data submitted through the Community Programs Reporting (CPR) system for FY20__ (July 1, 20__ through June 30, 20__) are complete and accurate:

PETER BOUSSAS
VJCCCA Plan Contact

STEPHANIE L. WELCH
VJCCCA Data Contact

26th DISTRICT CSU DIRECTOR
Title

OSA, 56th DISTRICT CSU
Title

Peter Boussas
Signature

[Signature]
Signature

8/19/19
Date

8/19/19
Date

26th DISTRICT CSU - FREDERICK COUNTY
Jurisdiction

26th DISTRICT CSU - FREDERICK COUNTY
Jurisdiction

UPDATE ALL YELLOW AFTER AUDITS RECEIVED - waiting for Gore as of 10/29/19

FY 18 - FREDERICK COUNTY

1/1/2018 - 12/31/2018 - FIRE COMPANIES

	Total Disbursements	Total County Funding (Co + Assoc) (3)	% County Funded	Per Capita County Funded (2)	Cash End of Year	Debt Service (Principal + Interest)	Total Long Term Debt
Stephens City	\$ 527,058	\$ 395,229 (5)	75%	\$ 4.47	\$ 149,525	\$ 153,506	\$ 829,309
Middletown	\$ 423,285	\$ 169,777	40%	\$ 1.92	\$ 361,272	\$ 96,400	\$ 286,615
Clearbrook	\$ 169,953	\$ 203,696	120%	\$ 2.31	\$ 443,720	\$ -	\$ -
Gore	\$ -	\$ 109,134 (6)	#DIV/0!	\$ 1.24	\$ -		
Round Hill	\$ 499,063	\$ 310,835	62%	\$ 3.52	\$ 1,840,252	\$ 132,600	\$ 2,261,147
Gainesboro	\$ 227,285	\$ 157,993	70%	\$ 1.79	\$ 167,706	\$ -	\$ -
Star Tannery	\$ 109,012	\$ 135,833	125%	\$ 1.54	\$ 399,351	\$ -	\$ -
Greenwood	\$ 323,697	\$ 334,986 (7)	103%	\$ 3.79	\$ 1,858,290	\$ 77,297	\$ 447,217
North Mountain	\$ 169,485	\$ 129,271	76%	\$ 1.46	\$ 112,000	\$ 19,966	\$ 17,000
Reynolds Store	\$ 265,159	\$ 125,757	47%	\$ 1.42	\$ 290,850	\$ 31,073	\$ 188,810
Millwood Station	\$ 413,429	\$ 202,793	49%	\$ 2.30	\$ 210,405 (4)	\$ 108,431	\$ 1,348,217
F&R Association	\$ 107,221	\$ 88,718			\$ 185,090	\$ -	\$ -
Total Volunteer	\$ 3,234,647	\$ 2,364,022		\$ 25.75	\$ 6,018,461	\$ 619,273	\$ 5,378,315
Frederick Co (1)	\$ 13,899,448	\$ 13,899,448	100%	\$ 160.72	N/A	N/A	N/A
Total F&R & Ambulance	\$ 17,134,095	\$ 16,263,470		\$ 186.47	\$ 6,018,461	\$ 619,273	\$ 5,378,315

Notes:

(1) FY is 7/1/2017 - 6/30/2018 (expenses per Exhibit 12 of CAFR)

(2) 2018 Frederick County population 88,355 per US Census Bureau.

(3) Does not include Length of Service funding. Includes \$1,107,223 EMS Expense Recovery distributions. Includes \$88,718 for 2017 4-for-Life.

(4) Cash- Year End: Partially restricted - \$68,734 Building Maintenance/Repair Reserve.

(5) includes \$600 for Battlefield Half Marathon.

(6) Gore audit not received

(7) includes \$6,000 for convenience site lease.

Frederick County Fire & Rescue Companies
Year End December 31, 2018
per audited financial statements

	Cash- Year End	Total Receipts	Vehicle/ Equipment Maintenance/ Repairs	Fuel & Oil	Total Disbursements
Stephens City	149,525	553,425	171,305	35,014	527,058
Middletown	361,272	442,821	(1) 92,091	12,114	423,285
Clearbrook	443,720	292,454	12,368	12,507	169,953
Gore					
Round Hill	1,840,252	1,153,494	53,464	13,765	499,063
Gainesboro	167,706	280,366	52,993	19,713	227,285
Star Tannery	399,351	212,200	30,386	8,698	109,012
Greenwood	1,858,290	603,391	52,530	23,054	323,697
North Mountain	112,000	183,082	15,987	9,000	169,485
Reynolds Store	290,850	286,337	38,907	10,507	265,159
Millwood Station (2)	210,405	351,433	83,498	13,483	413,429
Frederick County Volunteer Assoc.	185,090	90,394			107,221

Notes:

(1) Middletown F&R Supplies & Maintenance combined.

(2) Cash- Year End: Partially restricted - \$68,734 Building Maintenance/Repair Reserve.

**UPDATE ALL YELLOW AFTER AUDITS RECEIVED - waiting for Gore as of
10/29/19**

Total Receipts	Frederick County Funding	Town/ Other County	Association	State	Other	\$ Raised
553,425	395,229 ^	15,000 (a)			16,620 (b)	126,576
442,821	169,777 ^^	6,500 (c)			55,000 (d)	211,544
292,454	203,696 ^^					88,758
0	109,134					
1,153,494	310,835				462,803 (e)	379,856
280,366	157,993 ^^					122,373
212,200	135,833	35,409 (f)				40,958
603,391	334,986 ^^					268,405
183,082	129,271 ^^				11,558 (g)	42,253
286,337	125,757				17,999 (h)	142,581
351,433	202,793			9,169		139,471
90,394	88,718 *					1,676
4,449,397	2,364,022	56,909	0	9,169	563,980	1,564,451

Notes:

(a) Stephens City

(b) Insurance Proceeds

(b) Warren County

(d) Other govt grants - \$10,000; Investment acct disbursement - \$45,000

(e) Grants - \$42,950; Sale of Property - \$419,853

(f) Shenandoah County

(g) Grant

(h) Insurance Proceeds

* 4-for-Life: 2018 - \$88,718 - Association rec'd in 2018, but did not disburse to companies until 2019.

** includes training reimbursements and hose testing from the County, per County G/L - not reflected in County contribution in audit doc. Greenwood - \$1,155. All others were reflected in audit doc.

*** see 'attachment A' for detail.

^ \$600 for Battlefield Half Marathon

^^ includes Winter Storm Jonas FEMA reimb - Middletown \$2,084; Clearbrook \$105; Gainesboro \$285; N. Mtn \$54

^^^ includes \$6,000 for convenience site lease

CY 2018

PAYMENTS TO FIRE COMPANIES - per County general ledger

FEE FOR SERVICE

	RECOVERY	MILEAGE	FIRE PROGRAMS	4-FOR-LIFE	SQUAD TRUCK / RESPONSE UNIT SUPPLEMENT	COUNTY CONTRIBUTION	FIRE COMPANY CAPITAL FUNDS	TRAINING	OTHER	TOTAL
STEPHENS CITY	163,429	85,419	23,666		5,950	81,874	13,871	6,450	14,569 (1)	\$ 395,229
MIDDLETOWN	32,283	30,742	23,666		15,950	59,651	4,323	1,078	2,084 (2)	\$ 169,777
CLEARBROOK	80,764	26,665	23,666			66,698	5,798		105 (2)	\$ 203,696
GORE	14,316	12,687	23,666			57,907		557		\$ 109,134
ROUND HILL (4)	156,988	20,839	46,524		11,900	68,869	5,064	650		\$ 310,835
GAINESBORO	43,001	17,425	23,666		4,250	62,098	5,798	1,470	285 (2)	\$ 157,993
STAR TANNERY (5)	16,798	17,047	46,524			53,310	2,004	150		\$ 135,833
GREENWOOD	172,999	51,359	23,666		4,250	75,557	1,109	46	6,000 (3)	\$ 334,986
NORTH MOUNTAIN	25,752	12,338	23,666			60,018	7,443		54 (2)	\$ 129,271
REYNOLDS STORE	8,379	7,439	23,666		5,950	55,015	25,000	307		\$ 125,757
MILLWOOD	84,842	25,712	23,666		5,950	61,242		1,381		\$ 202,793
F.C. VOL ASSOCIATION				88,718						\$ 88,718
TOTAL	\$ 799,551	\$ 307,672	\$ 306,044	\$ 88,718	\$ 54,200	\$ 702,239	\$ 70,411	\$ 12,088	\$ 23,097	\$ 2,364,022

Notes:

(1) Battlefield Half marathon - \$600; \$13,969 Ancillary Bldg

(2) Winter Storm Jonas FEMA reimbursement

(3) convenience site lease

(4) Round Hill Fire Programs and Truck Supplement doubled -- held in prior year for audit

(5) Star Tannery Fire Programs doubled -- held in prior year for audit

BUDGET TRANSFERS DECEMBER 2019

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
12/10/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	ANTI-FREEZE TREATMENT IN DRAINS AT SUNNYSIDE PLAZA	4304	3004	000	052	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	052	200.00
12/10/2019	SHERANDO PARK	CONTRACTED ELECTRICAL WORK AT NORTHWEST SHERANDO	7110	8900	000	000	(186.00)
	SHERANDO PARK		7110	3010	000	000	186.00
12/10/2019	COMMISSIONER OF THE REVENUE	NEW COR SALARY DEFICIT	1209	1001	000	001	9,579.94
	COMMISSIONER OF THE REVENUE		1209	3006	000	000	(2,000.00)
	COMMISSIONER OF THE REVENUE		1209	1001	000	001	2,000.00
	COMMISSIONER OF THE REVENUE		1209	4003	000	001	(200.00)
	COMMISSIONER OF THE REVENUE		1209	1001	000	001	200.00
	COMMISSIONER OF THE REVENUE		1209	1001	000	001	200.00
	COMMISSIONER OF THE REVENUE		1209	1001	000	001	300.00
	COMMISSIONER OF THE REVENUE		1209	1001	000	001	237.06
	REASSESSMENT/BOARD OF ASSESSORS		1210	3002	000	000	(9,579.94)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3005	000	000	(200.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3006	000	000	(300.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3007	000	000	(237.06)
12/10/2019	COMMISSIONER OF THE REVENUE	VEHICLE INSURANCE DEFICIT	1209	3004	000	001	(5.60)
	COMMISSIONER OF THE REVENUE		1209	5305	000	000	5.60
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	(448.60)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5305	000	000	448.60
12/11/2019	REFUSE COLLECTION	HAULING RECYCLED MATERIALS	4203	3010	000	000	50,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(50,000.00)
12/13/2013	FIRE AND RESCUE	COMMERCIAL LAUNDRY EXTRACTOR FOR COMPANY 17	3505	5410	000	000	(8,800.00)
	FIRE AND RESCUE		3505	8009	000	000	8,800.00
12/13/2019	COMMONWEALTH'S ATTORNEY	TO FUND TRAVEL	2201	3007	000	000	(300.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	300.00
12/18/2019	INFORMATION TECHNOLOGY	TR.FDS. FOR SECURITY SOFTWARE	1220	5413	000	003	26,836.35
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(26,836.35)
12/23/2019	CLEARBROOK PARK	ELECTRICAL REPAIRS CLEARBROOK	7109	3004	000	003	(9,875.00)
	CLEARBROOK PARK		7109	3010	000	000	9,875.00
12/23/2019	INFORMATION TECHNOLOGY	TO PURCHASE LENOVO DOCKING STATIONS	1220	3005	000	000	(3,700.00)
	INFORMATION TECHNOLOGY		1220	5401	000	000	3,700.00
12/26/2019	COMMONWEALTH'S ATTORNEY	TO FUND BOOKS AND SUBSCRIPTIONS	2201	5204	000	000	(200.00)
	COMMONWEALTH'S ATTORNEY		2201	5411	000	000	200.00
12/26/2019	COMMONWEALTH'S ATTORNEY	TO FUND TRAVEL	2201	5401	000	000	(2,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	2,000.00
12/30/2019	FIRE AND RESCUE	ADDITIONAL FUNDS FOR AC COMMUNICATION EQUIPMENT	3505	5408	000	000	(983.00)
	FIRE AND RESCUE		3505	8003	000	000	983.00
12/30/2019	REFUSE COLLECTION	COVER ADDITIONAL PRINTING COSTS	4203	3004	000	001	(2,000.00)
	REFUSE COLLECTION		4203	3006	000	000	2,000.00
12/30/2019	COMMISSIONER OF THE REVENUE	PURCHASE OF OFFICE SUPPLIES	1209	5401	000	000	5,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	(5,000.00)
12/30/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	WINCHESTER AVIATION MILLWOOD PARKING LOT	4304	5403	000	021	(300.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	021	300.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	021	(533.23)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	021	533.23
12/30/2019	SHERIFF	12/19 PROMOTION	3102	1001	000	003	(1,401.00)
	SHERIFF		3102	1001	000	045	1,401.00
1/7/2020	COMMONWEALTH'S ATTORNEY	TO FUND MAINTENANCE SERVICE CONTRACTS	2201	5401	000	000	(1,000.00)
	COMMONWEALTH'S ATTORNEY		2201	3005	000	000	1,000.00

County of Frederick
General Fund
December 31, 2019

ASSETS	FY20 <u>12/31/2019</u>	FY19 <u>12/31/2018</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	47,326,487.54	49,917,517.06	(2,591,029.52) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	507,047.18	0.00	507,047.18 *B
Taxes, Commonwealth, Reimb. P/P	4,149,606.24	3,825,716.05	323,890.19
Streetlights	877.83	1,226.94	(349.11)
Miscellaneous Charges	56,003.57	50,274.79	5,728.78
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	2,817.57	546.96	2,270.61
GL controls (est.rev / est. exp)	<u>(14,056,739.35)</u>	<u>(4,404,280.02)</u>	<u>(9,652,459.33)</u> (1) Attached
TOTAL ASSETS	<u>38,644,738.81</u>	<u>50,049,640.01</u>	<u>(11,404,901.20)</u>
LIABILITIES			
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	945,006.03	761,210.00	183,796.03
Taxes Collected in Advance	179,791.85	188,095.15	(8,303.30)
Deferred Revenue	<u>4,200,149.65</u>	<u>3,877,516.78</u>	<u>322,632.87</u> *C
TOTAL LIABILITIES	6,856,396.10	4,873,832.46	1,982,563.64
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	776,244.80	1,118,991.77	(342,746.97) (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	17,726.59	(17,726.59)
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	6,323,097.26	5,158,521.68	1,164,575.58 (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>21,397,287.58</u>	<u>35,494,346.73</u>	<u>(14,097,059.15)</u> (4) Attached
TOTAL EQUITY	<u>31,788,342.71</u>	<u>45,175,807.55</u>	<u>(13,387,464.84)</u>
TOTAL LIAB. & EQUITY	<u>38,644,738.81</u>	<u>50,049,640.01</u>	<u>(11,404,901.20)</u>

NOTES:

*A Cash decrease includes a decrease in fund balance, and an increase in revenue, expenditures, and transfers (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	190,787,255	180,176,369	10,610,886
Appropriations	(93,352,217)	(79,987,939)	(13,364,277)
Est. Transfers to Other Funds	(116,051,677)	(105,711,701)	(10,339,976)
Est. Transfers from Other Funds	3,783,655	-	3,783,655
Encumbrances	776,245	1,118,992	(342,747)
	(14,056,739)	(4,404,280)	(9,652,459)

(2) General Fund Purchase Order Balance 12/31/19

DEPARTMENT	Amount	
Board of Supervisors	53,195.91	Audio Visual Equipment Upgrade for Boardroom
Commissioner of the Revenue	29,257.40	2020 Chevy Colorado
County Office Buildings	13,100.00	Upgrade VAV Box Controller for HVAC Controls
	9,130.00	Bowman Library BAS Upgrade Control
	17,138.81	Split AC Unit in ECC Room PSB
Fire and Rescue	80,925.00	Uniforms
	16,290.71	Emergency Lighting, Push Bumper & Installation
	10,115.00	(3) Washer Extractors
	7,609.00	Quarterly Air Testing and Annual Compressor Maintenance
	5,760.00	(16) Globe Crossfire Fire Boots
	5,924.43	Emergency Vehicle Equipment
IT	69,976.79	PC Refresh
	26,836.35	SolarWinds Security Software
Parks	33,223.75	Sherando Park Recreation Access Project
	6,281.80	Landscape Supplies Clearbrook and Sherando Park
	18,750.00	Shade Structure for Pool Deck Area Clearbrook Park
	18,750.00	Shade Structure for Pool Deck Area Sherando Park
	8,600.00	Pool Tile Repair
	3,526.96	(4) Hot Chocolate Machines
	9,568.00	Program Uniforms
	12,840.00	Pickleball Court Installation Frederick Heights Park
	27,101.00	Ventrac Tractor & Accessories
Public Safety	148,885.86	VESTA 911 Hardware Refresh
Sheriff	887.65	Uniforms
	110.40	Tactical Equipment
	8,475.00	(30) G Force Vests With Carriers
	39,264.60	Weapons
	4,260.96	Respirators and Supplies
	27,089.00	Satellite for RV Commnad Vehicle
	6,549.00	Radio and Rack Kit
	7,276.23	(4) Laptops for Investigations (2) Laptops for Replacements Adm.
	18,058.95	Motorola XTS 5000 Model II Portable Radio with Accessories
	31,486.24	2019 Nissan Titan S 4X4 Crew
Total	776,244.80	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 12/31/2019	3,644,423.98	197,876.51	574,205.91	1,906,590.86	6,323,097.26

Designated Other Projects Detail

Administration	364,613.86
Bridges	16,014.00
Historic Preservation	126,000.00 * \$50,000 was wired to Shenandoah Valley Battlefields on 12/19/15
Library	235,146.00 for the final debt payment 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	1,906,590.86

Other Proffers 12/31/19

(4) Fund Balance Adjusted	
Beginning Balance 12/31/19	39,416,449.56
Revenue 12/19	92,447,479.84
Expenditures 12/19	(45,392,933.46)
Transfers 12/19	(65,073,708.36)
Ending Balance 12/31/19	21,397,287.58

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

REVENUES:	<u>Appropriated</u>	FY20 12/31/19 <u>Actual</u>	FY19 12/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	131,452,356.00	57,630,129.64	53,478,452.87	4,151,676.77 (1)
Other local taxes	39,112,454.00	12,962,046.55	11,308,093.26	1,653,953.29 (2)
Permits & Privilege fees	2,050,249.00	1,084,336.57	1,030,213.66	54,122.91 (3)
Revenue from use of money and property	876,717.00	814,044.49	800,130.27	13,914.22 (4)
Charges for Services	3,230,476.00	1,622,694.57	1,493,377.56	129,317.01
Miscellaneous	551,825.82	242,173.32	303,299.00	(61,125.68)
Recovered Costs	1,792,147.00	1,078,202.98	1,054,013.27	24,189.71 (5)
Proffers		1,029,233.92	711,462.09	317,771.83 (5)
Intergovernmental:				
Commonwealth	11,644,293.00	12,148,344.69	11,774,914.53	373,430.16 (6)
Federal	76,736.88	44,915.01	8,501.95	36,413.06 (7)
Insurance Recoveries	0.00	7,703.11	3,104.33	4,598.78
Transfer from Co.Capital Fd.(BOS FD)	3,783,654.99	3,783,654.99	52,896.00	3,730,758.99
TOTAL REVENUES	194,570,909.69	92,447,479.84	82,018,458.79	10,429,021.05
EXPENDITURES:				
General Administration	16,717,034.18	10,073,895.56	7,398,210.99	2,675,684.57
Judicial Administration	3,111,160.80	1,420,334.79	1,381,747.82	38,586.97
Public Safety	43,202,792.22	22,251,575.71	19,920,105.92	2,331,469.79
Public Works	7,828,475.28	2,415,944.36	2,526,560.26	(110,615.90)
Health and Welfare	10,601,919.00	4,509,337.60	4,179,281.10	330,056.50
Education	81,308.00	40,654.00	40,540.00	114.00
Parks, Recreation, Culture	7,887,760.70	3,938,350.15	3,479,473.70	458,876.45
Community Development	2,196,035.53	742,841.29	748,509.01	(5,667.72)
TOTAL EXPENDITURES	91,626,485.71	45,392,933.46	39,674,428.80	5,718,504.66 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	117,777,408.13	65,073,708.36	51,097,585.79	13,976,122.57 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(14,832,984.15)	(18,019,161.98)	(8,753,555.80)	9,265,606.18
Fund Balance per General Ledger		39,416,449.56	44,247,902.53	(4,831,452.97)
Fund Balance Adjusted to reflect Income Statement 12/31/19		21,397,287.58	35,494,346.73	(14,097,059.15)

(1)General Property Taxes	FY20	FY19	Increase/Decrease
Real Estate Taxes	31,260,674	29,265,624	1,995,050
Public Services	1,422,115	1,202,351	219,764
Personal Property	24,145,648	22,320,741	1,824,907
Penalties and Interest	559,048	520,946	38,102
Credit Card Chgs./Delinq.Advertising	17,514	(16,433)	33,947
Adm.Fees For Liens&Distress	225,131	185,224	39,907
	57,630,130	53,478,452	4,151,677

(2) Other Local Taxes

Local Sales Tax	5,504,446.97	4,866,113.53	638,333.44
Communications Sales Tax	376,866.13	390,737.08	(13,870.95)
Utility Taxes	1,403,486.45	1,298,499.45	104,987.00
Business Licenses	1,362,695.58	952,072.58	410,623.00 *1
Auto Rental Tax	74,620.98	60,958.68	13,662.30
Motor Vehicle Licenses Fees	443,634.34	437,545.11	6,089.23
Recordation Taxes	1,121,156.66	925,290.16	195,866.50
Meals Tax	2,230,472.55	2,070,338.69	160,133.86
Lodging Tax	429,957.57	290,503.11	139,454.46
Street Lights	10,749.32	11,864.87	(1,115.55)
Star Fort Fees	3,960.00	4,170.00	(210.00)
Total	12,962,046.55	11,308,093.26	1,653,953.29

(3)Permits&Privileges

Dog Licenses	20,358.00	19,217.83	1,140.17
Land Use Application Fees	3,200.00	6,225.00	(3,025.00)
Transfer Fees	1,866.60	1,707.97	158.63
Development Review Fees	205,342.00	188,557.14	16,784.86
Building Permits	602,434.54	592,331.64	10,102.90
2% State Fees	6,152.43	6,809.58	(657.15)
Electrical Permits	77,108.00	61,997.50	15,110.50
Plumbing Permits	16,888.00	14,314.00	2,574.00
Mechanical Permits	49,597.00	56,401.00	(6,804.00)
Sign Permits	4,550.00	1,075.00	3,475.00
Commerical Burning Permits	50.00	25.00	25.00
Explosive Storage Permits	200.00	-	200.00
Blasting Permits	195.00	195.00	-
Land Disturbance Permits	95,295.00	79,657.00	15,638.00
Commerical Pump and Haul Fee	-	500.00	(500.00)
Residential Pump and Haul Fee	-	100.00	(100.00)
Transfer Development Rights	1,100.00	1,100.00	-
Total	1,084,336.57	1,030,213.66	54,122.91

(4) Revenue from use of

Money	754,710.44	779,736.72	(25,026.28)
Property	59,334.05	20,393.65	38,940.40
Total	814,044.49	800,130.37	13,914.12

*1 Half of the increase is a result of increased assessments and the other half is forced collections.

(5) Recovered Costs	FY20	FY19	Increase/Decrease
	12/31/19	12/31.18	
Recovered Costs Treasurer's Office	30,561.00	819.00	29,742.00
Recovered Costs Social Services	25,789.33	7,883.18	17,906.15
Purchasing Card Rebate	216,723.44	205,315.50	11,407.94
Recovered Cost IT-GIS	15,000.00	27,261.00	(12,261.00)
Recovered Costs-F&R Fee Recovery	160,396.96	177,586.94	(17,189.98)
Recovered Cost Fire Companies	173,429.97	171,346.53	2,083.44
Recovered Costs Sheriff	51,462.50	28,850.00	22,612.50
Reimbursement Circuit Court	4,198.15	4,773.12	(574.97)
Reimb.Public Works/Planning Clean Up	725.00	2,042.47	(1,317.47)
Clarke County Container Fees	25,081.54	27,871.27	(2,789.73)
City of Winchester Container Fees	19,889.10	20,651.01	(761.91)
Refuse Disposal Fees	51,885.68	54,238.15	(2,352.47)
Recycling Revenue	14,543.16	29,474.10	(14,930.94)
Sheriff Restitution	250.60	2,075.00	(1,824.40)
Container Fees Bowman Library	942.02	753.48	188.54
Restitution-Other	3,180.00	-	3,180.00
Litter-Thon/Keep VA Beautiful Grant	750.00	-	750.00
Reimb.of Expenses Gen.District Court	13,673.45	15,641.32	(1,967.87)
Reimb.Task Force	36,010.04	34,297.00	1,713.04
Reimb. Elections	1,802.57	2,155.98	(353.41)
Westminster Canterbury Lieu of Tax	18,961.80	18,651.80	310.00
Grounds Maintenance Frederick Co. Schools	107,404.78	153,344.57	(45,939.79)*1
Comcast PEG Grant	44,770.00	43,722.50	1,047.50
Fire School Programs	9,829.00	11,680.00	(1,851.00)
Clerks Reimbursement to County	5,003.86	4,627.50	376.36
Equip.-Grounds Maint.Fred.Co. Schools	33,500.27	-	33,500.27)*1
Reimb. Sheriff	12,438.76	8,951.85	3,486.91
Subtotal Recovered Costs	1,078,202.98	1,054,013.27	24,189.71
Proffer Sovereign Village	-	32,928.57	(32,928.57)
Proffer Redbud Run	19,362.00	58,086.00	(38,724.00)
Proffer Southern Hills	172,515.69	97,256.82	75,258.87
Proffer Snowden Bridge	577,166.31	498,785.70	78,380.61
Proffer Cedar Meadows	117,144.00	24,405.00	92,739.00
Proffer Freedom Manor	1,750.00	-	1,750.00
Proffer The Village At Middletown	141,295.92	-	141,295.92
Subtotal Proffers	1,029,233.92	711,462.09	317,771.83
Grand Total	2,107,436.90	1,765,475.36	341,961.54

*1 The School Grounds Maintenance Equipment Fund was established to support the purchase of equipment used to maintain school grounds from revenue received from FCPS for maintenance of Frederick County Public School grounds. The amount of \$120,099.60 was received from FCPS for ground maintenance performed during the first quarter of FY20 with \$33,500.27 offsetting equipment usage.

(6) Commonwealth Revenue	FY20	FY19	
	12/31/19	12/31/18	Increase/Decrease
Motor Vehicle Carriers Tax	36,457.81	38,825.41	(2,367.60)
Mobile Home Titling Tax	60,989.94	45,437.66	15,552.28
Recordation Taxes	220,378.64	243,034.09	(22,655.45)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	231,273.89	227,381.07	3,892.82
Shared Expenses Sheriff	1,056,117.88	1,042,698.00	13,419.88
Shared Expenses Comm.of Rev.	96,271.02	93,644.71	2,626.31
Shared Expenses Treasurer	71,574.04	68,954.25	2,619.79
Shared Expenses Clerk	190,924.50	191,854.88	(930.38)
Public Assistance Grants	2,725,612.76	2,421,927.70	303,685.06
Litter Control Grants	13,000.00	18,330.00	(5,330.00)
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	13,641.39	15,480.31	(1,838.92)
Parks State Grants	190,845.50	23,985.27	166,860.23
State Grant Emergency Services	39,646.20	-	39,646.20
Sheriff State Grants	36,329.10	11,360.00	24,969.10
JJC Grant Juvenile Justice	64,180.00	32,090.00	32,090.00
Rent/Lease Payments	133,208.38	116,451.39	16,756.99
Spay/Neuter Assistance-State	-	314.45	(314.45)
Wireless 911 Grant	110,262.58	107,046.20	3,216.38
State Forfeited Asset Funds	5,185.00	12,321.29	(7,136.29)
VA. Dept. of Health	-	93,033.80	(93,033.80)
Victim Witness-Commonwealth Office	51,987.88	95,169.63	(43,181.75)
Total	12,148,344.69	11,774,914.53	373,430.16

*1

*1 Medicaid Expansion

County of Frederick**General Fund**

December 31, 2019

(7) Federal Revenue	FY20	FY19	Increase/Decrease
Payments In Lieu of Taxes	142.00	352.20	(210.20)
Federal Forfeited Assets	6,837.80	-	6,837.80
Housing Illegal Aliens-	15,175.00	-	15,175.00
Federal Funds Sheriff	22,760.21	8,149.75	14,610.46
Total	44,915.01	8,501.95	36,413.06

(8) Expenditures

Expenditures increased \$5,718,504.66. **General Administration** increased \$2,675,684.57 and reflects the purchase of Sunnyside Plaza for \$2,104,371.18. **Public Safety** increased \$2,331,469.79 and includes the year to date increase of \$2,045,977.73 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 \$110,615.90 year to date. This decrease includes a Stephenson Compactor Site payment of \$192,664.02 in the prior year. **Parks and Recreation** increased \$458,876.45 and includes \$139,459.92 for the Clearbrook Park Parking Expansion Project, \$129,304.50 for the Sherando Park Recreation Access Project and \$103,107 cost for completion of the Sherando Restroom Building. The transfers increased **\$13,976,122.57**. See chart below:

(9) Transfers Increased \$13,976,122.57	FY20	FY19	Increase/Decrease
Transfer to School Operating	43,795,984.71	41,730,199.45	2,065,785.26
Transfer to Debt Service Schools	8,124,150.00	7,267,910.00	856,240.00
Transfer to Debt Service County	1,576,296.86	1,552,312.20	23,984.66
Transfer School Operating Capital	-	503,416.47	(503,416.47)
Operational Transfers	69,001.50	39,847.67	29,153.83
Reserve For Merit/COLA Increases	3,755.29	3,900.00	(144.71)
Reserve for Capital	11,504,520.00	-	11,504,520.00
Total	65,073,708.36	51,097,585.79	13,976,122.57

*1 School Operating FY20 was \$225,545.15 C/F encumbrances and \$347,857.06 represents restricted grant funds received. Additionally, \$43,222,582.50 for half of the School Operating. The FY19 total was \$542,862.45 C/F encumbrances and \$41,187,337 for half of the School Operating.

*2 The transfer to School Debt Service increased \$856,240.

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

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

*5 Timing of Insurance Charge Outs.

*6 The BOS established a capital funding policy that transfers from unreserved fund balance amounts that are greater than 20% of the general fund operating budget. The FY20 budget included an original appropriation of \$7 million. After the close of FY19, an additional \$4 million was appropriated and transferred.

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

ASSETS	FY20 <u>12/31/19</u>	FY19 <u>12/31/18</u>	Increase <u>(Decrease)</u>
Cash	11,853,954.50	8,568,433.78	3,285,520.72 *1
Receivable Arrears Pay Deferred	135,924.66	0.00	135,924.66
Accounts Receivable Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(2,129,198.39)</u>	<u>(1,456,447.48)</u>	<u>(672,750.91)</u>
TOTAL ASSETS	<u>9,860,680.77</u>	<u>7,111,986.30</u>	<u>2,748,694.47</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	45,904.70	85,862.44	(39,957.74)
Fund Balance	<u>6,774,498.92</u>	<u>4,474,629.76</u>	<u>2,299,869.16 *2</u>
TOTAL EQUITY	<u>6,820,403.62</u>	<u>4,560,492.20</u>	<u>2,259,911.42</u>
TOTAL LIABILITY & EQUITY	<u>9,860,680.77</u>	<u>7,111,986.30</u>	<u>2,748,694.47</u>

NOTES:

*1 Cash Increased \$3,285,520.72. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$2,299,869.16. The beginning balance was \$5,444,786.65 and includes adjusting entries, budget controls for FY20(\$1,988,416.00), C/F for Tank(\$66,021.20), and year to date revenue less expenditures \$3,384,149.47.

Current Unrecorded Accounts Receivable-	<u>FY20</u>
Prisoner Billing:	32,892.02
Compensation Board Reimbursement 12/19	<u>507,695.88</u>
Total	540,587.90

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

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY20 12/31/19 <u>Actual</u>	FY19 12/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	242.84	248.87	(6.03)
Interest	-	36,174.09	33,167.73	3,006.36
Salvage/Surplus	-	475.00	-	475.00
Supervision Fees	88,572.00	22,872.50	25,837.00	(2,964.50)
Drug Testing Fees	1,000.00	-	135.00	(135.00)
Work Release Fees	387,628.00	167,716.29	161,007.25	6,709.04
Prisoner Fees from other localities	0.00	79.32	237.96	(158.64)
Federal Bureau Of Prisons	0.00	1,430.00	55.00	1,375.00
Local Contributions	7,572,537.00	5,679,402.75	3,990,079.50	1,689,323.25
Miscellaneous	7,500.00	7,887.41	1,590.84	6,296.57
Phone Commissions	400,000.00	102,052.27	103,926.88	(1,874.61)
Food & Staff Reimbursement	80,000.00	37,018.27	22,945.35	14,072.92
Elec.Monitoring Part.Fees	185,000.00	36,432.31	67,631.86	(31,199.55)
Share of Jail Cost Commonwealth	1,300,000.00	320,085.46	316,756.00	3,329.46
Reimb. Of Prior Year Deficit	0.00	-	0.00	-
Medical & Health Reimb.	75,000.00	18,984.41	23,509.89	(4,525.48)
Shared Expenses CFW Jail	5,550,000.00	2,328,851.76	2,204,885.46	123,966.30
State Grants	285,683.00	84,809.00	73,716.00	11,093.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	245,974.00	66,392.00	67,354.00	(962.00)
Bond Proceeds	0.00	1,236,529.57	0.00	1,236,529.57
Transfer From General Fund	5,071,538.00	3,803,653.50	3,893,932.50	(90,279.00)
TOTAL REVENUES	21,250,432.00	13,951,088.75	10,987,017.09	2,964,071.66
EXPENDITURES:	23,425,535.09	10,566,939.28	10,762,022.09	(195,082.81)
Excess(Deficiency)of revenues over expenditures	(2,175,103.09)	3,384,149.47	224,995.00	3,159,154.47
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 12/31/19		6,774,498.92	4,474,629.76	2,299,869.16

County of Frederick
Fund 12 Landfill
December 31, 2019

ASSETS	FY2020 12/31/19	FY2019 12/31/18	Increase (Decrease)
Cash	37,795,364.01	37,989,277.89	(193,913.88)
Receivables:			
Accounts Receivable	2,588.65	0.00	2,588.65
Fees	598,586.61	770,373.90	(171,787.29) *1
Receivable Arrears Pay Deferred	24,905.02	0.00	24,905.02
Accounts Receivable Other	0.00	2,611.20	(2,611.20)
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>(3,590,102.30)</u>	<u>(4,063,691.00)</u>	<u>473,588.70</u>
TOTAL ASSETS	<u>53,547,933.83</u>	<u>50,860,297.19</u>	<u>2,687,636.64</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	2,588.65	2,611.20	(22.55)
Accrued Wages Payable	<u>55,847.62</u>	<u>0.00</u>	<u>55,847.62</u>
TOTAL LIABILITIES	<u>13,824,430.93</u>	<u>13,302,246.59</u>	<u>466,336.72</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	55,887.55	(55,887.55) *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>29,865,060.90</u>	<u>27,643,721.05</u>	<u>2,221,339.85</u> *4
TOTAL EQUITY	<u>39,723,502.90</u>	<u>37,558,050.60</u>	<u>2,165,452.30</u>
TOTAL LIABILITY AND EQUITY	<u>53,547,933.83</u>	<u>50,860,297.19</u>	<u>2,687,636.64</u>

NOTES:

*1 Landfill receivables decreased \$171,787.29. Landfill fees at 12/19 were \$576,340.57 compared to \$598,585.35 at 12/18 for a decrease of \$22,244.78. Delinquent fees at 12/19 were \$67,587.38 compared to \$217,818.38 at 12/18 for a decrease of \$150,231.00.

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

*3 There were no encumbrances 12/31/19.

*4 Fund balance increased \$2,221,339.85. 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 (\$342,252.21) for year to date revenue less expenses.

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

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY2020 12/31/19 <u>Actual</u>	FY2019 12/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	3,031.20	2,988.02	43.18
Interest on Bank Deposits	200,000.00	161,427.49	145,265.72	16,161.77
Salvage and Surplus	110,000.00	58,855.35	80,722.15	(21,866.80)
Sanitary Landfill Fees	6,863,500.00	3,345,871.12	3,578,770.70	(232,899.58)
Charges to County	0.00	301,938.07	307,341.30	(5,403.23)
Charges to Winchester	0.00	81,579.40	80,252.35	1,327.05
Tire Recycling	171,720.00	183,262.40	116,228.78	67,033.62
Reg. Recycling Electronics	72,000.00	24,234.00	30,800.00	(6,566.00)
Greenhouse Gas Credit Sales	10,000.00	3,200.00	29,680.82	(26,480.82)
Miscellaneous	0.00	105.00	169.00	(64.00)
Renewable Energy Credits	168,402.00	29,219.30	80,132.04	(50,912.74)
Landfill Gas To Electricity	377,171.00	114,895.91	143,792.13	(28,896.22)
Insurance Recoveries		0.00	4,872.23	(4,872.23)
TOTAL REVENUES	<u>7,972,793.00</u>	<u>4,307,619.24</u>	<u>4,601,015.24</u>	<u>(293,396.00)</u>
Operating Expenditures	5,547,653.00	2,171,390.96	2,054,743.24	116,647.72
Capital Expenditures	6,015,242.30	2,478,480.49	2,857,741.35	(379,260.86)
TOTAL Expenditures	<u>11,562,895.30</u>	<u>4,649,871.45</u>	<u>4,912,484.59</u>	<u>(262,613.14)</u>
Excess(deficiency)of revenue over expenditures	(3,590,102.30)	(342,252.21)	(311,469.35)	(30,782.86)
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		29,865,060.90	27,643,721.05	2,221,339.85

County of Frederick, VA
Report on Unreserved Fund Balance
January 10, 2020

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
C/F unspent School Operating	(347,857)
	(1,221,812)

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)
Transfer to County Capital Fund (F/B above 20%)	(4,433,680)
COR refund - Ford Motor Credit	(2,956)
COR refund - MC Dean Inc	(3,359)
COR refund - NILT Inc	(8,148)
COR refund - Papermill Self Storage	(4,838)
COR refund - Toyota Lease Trust	(5,376)
	(5,444,213)

Fund Balance, January 10, 2020 **39,398,088**

FY2019 PURCHASING CARD REBATE RECEIVED

Frederick County uses a VISA Purchasing Card Program as part of its streamlining effort to improve procurement efficiency. P-Card is short for Purchasing Card. A P-Card is a VISA credit card that can be accepted and processed by any merchant who accepts VISA. It is the goal of the County to pay ALL vendors with a P-Card, regardless of the purchase amount or type of service/materials purchased.

This is a profitable, efficient, and progressive opportunity for both the County and our vendors. Vendors can improve cash flow when they receive payment in a matter of days and have the ability to invest money back into the business quicker. The vendor may be able to reduce or eliminate new account set up, invoice processing, billing, and collection. Frederick County and other customers are more likely to spend with suppliers that have simple payment processes and can accommodate their need for payment options.

The County recognizes several benefits, such as a shorter procurement cycle time, reduced process costs, ability to make online purchases, and the rebate received. According to the National Association of Purchasing Card Professionals (NAPCP), the average process costs for a traditional procure-to-pay (P2P) process is \$90 versus a P-Card P2P process cost of \$20 – a savings of \$70 per purchase! The purchasing card program reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple vendor payments into one monthly payment to the charge card vendor. Savings are also realized from the elimination of 1099 reporting requirements; no check printing, stuffing, and mailing; and no individual vendor payment entry. An additional benefit to the County is the ability to identify the employee who makes each purchase.

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Snapshot

FY 2019 County P-card Stats:

- **Card Spend: \$12,895,864**
- **# of Transactions: 14,243**
- **Average transaction: \$905**
- **Active cards: 412**