

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, July 15, 2020
8:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the Board of Supervisors Room at 107 North Kent Street on Wednesday, July 15, 2020 at 8:00 a.m.

ATTENDEES:

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


Committee Member Absent: Angela Rudolph-Wiseman.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Deputy County Administrator; Rod Williams, County Attorney; Joe Wilder, Public Works Director; Chester Lauck, Deputy Emergency Management Coordinator; Lenny Millholland, Sheriff; and Richard Venskoske, Voter Registrar.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

(*) Items 1, 2 and 7 were approved under consent agenda.

1. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$50. This amount represents a donation to the Honor Guard. No local funds required. See attached memo, p. 4.
2. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,512.31. This amount represents an auto claim reimbursement. No local funds required. See attached memo, p. 5 – 6.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$16,050. This amount represents traffic control reimbursements. No local funds required. See attached memo, p. 7 – 8. The committee recommends approval.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$13,756.06 (\$2,014.16 pending receipt of funds). This amount represents reimbursements from the IRS for overtime and travel. No local funds required. See attached information, p. 9. The committee recommends approval.

5. The Director of Elections requests a General Fund supplemental appropriation in the amount of \$74,301. This amount represents CARES Act funding from the Department of Elections for expenses related to COVID-19 for the November 2020 federal elections only. In addition, a consensus to submit the certification to receive the funds is requested. The certification is due July 31, 2020. No local funds required. See attached information, p. 10 – 13. The committee recommends approval.
6. The Director of Elections requests a General Fund supplemental appropriation in the amount of \$94,577. This amount represents funds necessary to meet the anticipated increase of voters exercising No Excuse Early Voting for the November 2020 Election. Local funds are required. See attached memo, p. 14 – 15. A portion of these expenses may be eligible for CARES Act funds, but until more guidance is issued that amount is undetermined at this time. The committee recommends approval.
7. () The Public Works Director requests a General Fund supplemental appropriation in the amount of \$1,650. This amount represents a grant awarded from The Department of Housing and Community Development to support virtual training for required certifications. No local funds required. See attached information, p. 16 – 19.

ITEMS NOT REQUIRING ACTION BY BOARD OF SUPERVISORS:

1. A public hearing advertisement and subsequent CARES Act Fund supplemental appropriation in the amount of \$7,792,215 is requested. This amount represents Coronavirus Relief Funds (CRF) allocated from the State's receipt of Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 to aid localities with the direct impact of the COVID-19 pandemic. No local funds required, and unspent funds must be returned. See attached information, p. 20 – 29. The committee recommends approval to advertise the public hearing.

INFORMATION ONLY:

1. The Finance Director provides a Fund 10 Transfer Report for June 2020. See attached, p. 30 – 32.
2. Fund balance information will be provided after the County closes FY20.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman

Charles DeHaven

Robert Wells

Jeffrey Boppe

By *Cheryl B. Shiffler*

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 : Appropriation of Funds – Donation Honor Guard
DATE : June 22, 2020

We are requesting the donation received for the Honor Guard that was posted to 3-010-018990-0006 (10CR) to be appropriated in budget line 4-010-031020-5410-000-000.

\$50.00 – Timothy Weir

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

Thank you,



LWM/adc

*C.S. 6/18/20
Wrong code on memo to Treas Ofc. Posted to 3-010-018990-0015.
Corrected w/ JE. 6/30/20*



E-MAILED
6/22/2020
to Sharon

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 : June 23, 2020
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a check from VACoRP for a auto claim dated January 4, 2020. We are requesting \$2,512.31 be appropriated into the following line item. This amount will go towards maintenance on the vehicles

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

Thank you


LWM/adc

c.s. 6/24/20



VACORP

FREDERICK
COUNTY
JUN 16 2020
FINANCE
DEPARTMENT

June 5, 2020

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: 0342020262427
Date of Loss: 1/4/2020

Dear Ms. Place:

Enclosed please find VACORP property damage check in the amount of \$2,512.31 for the repairs to the 2016 Ford Interceptor VIN 6972 that was damaged on 1/4/2020. This payment was based on the appraisal submitted from *S&S Appraisal Services* for \$3,012.31 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 large black rectangular redaction box covering the signature of Jared Mullen.

Jared Mullen
Claims Specialist

Enclosed – Check

Sharon Kibler

From: Angela Carroll
Sent: Tuesday, June 23, 2020 10:15 AM
To: Sharon Kibler
Subject: Recover cost reimbursement

Good morning,

We have received \$8,800.00 check from Richardson-Wayland for traffic control (recovered cost) GL# 3-010-019010-0018. Will go back into OT. I think we're only waiting on one more check from Navy. That will be from June recover cost.

Thank you 😊

Angie Carroll
Administrative Assistant
Frederick County Sheriff's Office
1080 Coverstone Dr. , Winchester, VA 22602
Email: acarroll@fcva.us
Tel. 540-504-6534
Fax. 540-504-6400
"Kindness is FREE SPRINKLE that stuff EVERYWHERE"

C.S. 6/26/20

Sharon Kibler

From: Angela Carroll
Sent: Wednesday, June 17, 2020 1:34 PM
To: Sharon Kibler
Subject: Navy Federal Reimbursement received

Hello again,

Just wanted to let you know I have received the check from Navy for May's reimbursement. We'll have one for June that we'll get in July. The amount received is \$7,250 and having it post to rev. line 3-010-019010-0018 (10GO)

Thank you and have a great day 😊

*Angie Carroll
Administrative Assistant
Frederick County Sheriff's Office
1080 Coverstone Dr. , Winchester, VA 22602
Email: acarroll@fcva.us
Tel. 540-504-6534
Fax. 540-504-6400*

C.S. 6/18/20

F19 →

Month	OT	Travel	Veh Maint 3004	Powered Equip 5408	Total Claimed		Amount Rcvd	Date Paid
Jul	\$1,441.37	\$445.44	\$1,024.58		\$2,911.39		\$2,911.39	9/23/2019
Aug	\$2,709.56	\$712.80			\$3,422.36		\$3,422.36	10/15/2019
Sep	\$1,986.76	\$2,874.80	\$4,179.30	\$2,794.80	\$11,835.66		\$11,835.66	2/11/2020
Oct	\$1,844.96	\$713.00			\$2,557.96		\$2,557.96	6/8/2020
Nov	\$863.25				\$863.25		\$863.25	2/28/2020
Dec	\$1,210.75				\$1,210.75		\$1,210.75	2/26/2020
Jan	\$2,423.76	\$1,322.80			\$3,746.56		\$3,746.56	3/26/2020
Feb	\$2,020.40	\$2,010.89			\$4,031.29		\$4,031.29	5/27/2020
Mar	\$2,306.42	\$885.96			\$3,192.38		\$3,192.38	5/27/2020
Apr	\$1,960.27				\$1,960.27		\$1,960.27	6/8/2020
May	\$2,014.16				\$2,014.16		Pending	
	\$20,781.66	\$8,965.69	\$5,203.88	\$2,794.80	\$37,746.03	Total Paid	\$35,731.87	
				Amount Claimed	\$37,746.03			
				Already Paid	-\$35,731.87			
				Pending	\$2,014.16			
				Pending OT Only				
				May	\$2,014.16			
				Total	\$2,014.16			

JUL WAS FY19

FY 20 AUG, SPET, NOV, DEC, JAN - \$21,078.58 – S/A 5/20/20 FIN COMM, 5/27/20 BOS

FY 20 OCT, FEB, MAR, APR - \$11,741.90 – not reported at the time of the 5/20/20 Finance Committee meeting.

MAY NOT REC'D (as of 6/15/20) \$2,014.16

7/6/20

3-010-033010-0025

\$13,756.06



★ VIRGINIA ★
DEPARTMENT *of* ELECTIONS

News Release

For Immediate Release

June 9, 2020

For more information:

Andrea M. Gaines 804-864-8928

Andrea.Gaines@elections.Virginia.Gov

Virginia Department of Elections Announces Cares Act Funding

RICHMOND – The Virginia Department of Elections today announced the distribution of \$9 million in Coronavirus Aid, Relief and Economic Security (CARES) Act funding, granted specifically to prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 federal election cycle.

“COVID-19 has brought unprecedented challenges to our electoral system. It is vital to keep our election officials and voters safe. It is also imperative that local election offices are equipped to handle the anticipated increase in the volume of absentee ballots. We are happy to distribute these funds to ensure that local election offices are prepared for the November election during the COVID-19 pandemic,” said **Christopher Piper, Commissioner of the Virginia Department of Elections**.

The Department of Elections is notifying local voter registration offices that CARES Act funding may be used for a number of expenses related to COVID-19 for the November 2020 federal elections only. These funds may be used toward any expenditures related to the protection of the health and safety of poll workers, staff, and voters during the federal election as well as those resulting from anticipated increased demand for absentee ballots by mail costs (e.g. printing ballots, printing envelopes, postage, etc.), equipment and temporary staff. Local voter registration offices may also utilize the funding for voter outreach to include mailings, public service announcements, etc. Funds cannot be utilized for items that would be needed regardless of the COVID-19 pandemic.

While funds disbursed to localities may also be used for obtaining personal protective equipment (PPE), the Virginia Department of Elections has provided \$1 million in PPE and sanitization supplies utilizing state resources for May local elections and CARES Act funding for June primary elections and is preparing to provide PPE for the November election as well. These

supplies consisted of masks, face shields, gloves, hand sanitizer, disinfectant for voting machines and other surfaces, precinct protection kits, one-time use folders and one-time use pens for voters to utilize at polling locations.

The Virginia Department of Elections encourages voters to protect their health during the COVID-19 outbreak by voting absentee for all upcoming elections. Voters can go to elections.virginia.gov/absentee to submit an application for an absentee ballot. Voters who choose the absentee option should do so as soon as possible so they can get their ballots in time to return them by mail by Election Day.

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Sharon Kibler

From: Rich Venskoske
Sent: Tuesday, June 16, 2020 4:38 PM
To: Sharon Kibler
Subject: FW: '[External]'2020 CARES ACT Certification and Award
Attachments: Grant Award Cert-frederick.xlsx

Good afternoon,

Is this something you would assist with?

Thanks,

Rich

From: Mitchell, Kierra <kierra.mitchell@elections.virginia.gov>
Sent: Tuesday, June 16, 2020 4:01 PM
To: Rich Venskoske <rich.venskoske@fcva.us>
Subject: '[External]'2020 CARES ACT Certification and Award

Attached is the Certification and award amount for the 2020 CARES ACT. The certification is being sent to the GR as the primary contact. The form shows the amount that you will be receiving in July/August that can be used to help offset the cost associated with the 2020 Presidential Election. The money must be used for costs related to the CORONAVIRUS for items such as mailings, equipment to handle increase in voting preferences, personnel etc. The additional expense must be related to the CORONAVIRUS. Please return the certification by July 31 with both of the requested signatories. If there are any questions please let me know.

--

Kierra Mitchell
Administrative Assistant
Department of Elections
kierra.mitchell@elections.virginia.gov
(804) 593-2277

Department of Elections Email Disclaimer:

This message, including any attachments, may summarize laws, regulations and policies of the Virginia Department of Elections or the Commonwealth of Virginia. Furthermore, this message and any responses sent to this email address may be subject to public disclosure under FOIA. For more information, please call the Virginia Department of Elections at 1-800-552-9745 or visit <https://www.elections.virginia.gov/e-mail-disclaimer/index.html>.

2020

CARES ACT - (COVID-19)

Enter Contact Information

Email completed certification as an attachment to:

County or City Name **Frederick County**

fiscal@elections.virginia.gov

Locality Code 069

For questions, contact

ID (internal use only) 0000046246

Kevin Hill at: 804-864-8950

Mailing Address:

Street 1

Street 2

City

Zip Code

INSTRUCTIONS:

See Instructions Tab . Fill in the shaded areas .

When finished, SAVE this workbook .

Email the completed certification to fiscal@elections.virginia.gov Enter the subject like this: Name of Locality - CARES ACT Certification.

Please Provide all signatures (as applicable)

Total Award amount of CARES ACT (COVID-19) Funding

\$ 74,301

Chief Administrative Officer (City Manager, County Administrator or authorized designee)

I certify that the amount awarded is to be used for Elections allowable expenses. Any funding from CARES ACT that is not an eligible expense must be paid back to ELECT with interest. We also agree to maintain all records for a period of 4 years or audited. All funds must be encumbered by November 30, 2020 and paid out by December 31, 2020.

Name _____
Work Title _____

Email _____
Phone _____

General Register (Primary Contact)

I certify that the amount awarded is to be used for Elections allowable expenses for the 2020 Presidential Elections. We also agree to maintain all records for a period of 4 years or audited. All funds must be encumbered by November 30, 2020 and paid out by December 31, 2020.

Name _____
Work Title _____

Email _____
Phone _____



OFFICE OF VOTER REGISTRATION

Richard M. Venskoske Director of Elections
107 N. Kent Street, Suite 102, Winchester, VA 22601-5039
E-mail: rich.venskoske@fcva.us Telephone: 540-665-5660

To: Frederick County Finance Committee

From: Rich Venskoske [REDACTED]

Subject: Supplemental Budget Request for the November 3, 2020 General and Special Election

Date: Wednesday, July 8, 2020

The Director of Elections requests to be placed on the Frederick County Finance Committee Agenda for their next meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the November 3, 2020 General and Special Election.

The amount of the Supplemental Budget Request is \$94,577. This amount should cover all expenses related to the Election and for the No Excuse Early Voting.

This Supplemental Budget Request is to be done from the 2020 – 2021 Budget year.

Line item	Budgeted	Additional Needs	COVID		
013010-1003-000-000	Part Time/Extra Help	18,000	23,800	2wks	4800
013010-1005-000-000	Overtime	7,500	2,500		
013010-1006-000-002	Poll Workers	61,750	25,000		
013010-2001-000-000	FICA		1,364		
013010-2011-000-000	Worker's Comp		13		
013010-3007-000-000	Advertising for Satellite location	0	500		
013010-3010-000-000	Delivery/Pickup of Equipment	50,260	500		
013010-5204-000-000	Postage - Extra Mailed Ballots	4,438	6,500	50%	3250
013010-5401-000-000	Office Supplies	6,584	14,200	10%	1420
013010-5506-000-000	Mileage btwn Office & Satellite	0	420		
013020-9001-000-000	High Speed Copier - Print PollBooks	2400	690		
013020-1005-000-000	Overtime	4,500	4,500		
013020-9001-000-000	High Speed Copier - Print PollBooks	2400	690		
	Maintenance		2500		
	Initial Cleaning		1500		
	Cleaning Services (6 weeks)		1500		
	IT - Networking		8000		
	Cleaning and Toilet Supplies		400		
			94,577		



Inspections Department

Mark A. Fleet, Building Official
540-665-5650
Fax 540-678-0682

MEMORANDUM

To: Cheryl Shiffler, Finance Director
Thru: Joe Wilder, Director of Public Works [REDACTED]
From: Amy Feltner, Plans Examiner
Subject: Request for supplemental appropriations/Carry Forward FY 20/21
Date: July 6, 2020

The Building Inspections Department has been awarded a grant in the amount of \$1,650 by the Virginia Department of Housing and Community Development (DHCD). Due to the governor's orders regarding social distancing and gathering limits, the Building Code Academy is now providing certification and continuing education classes online. Recognizing that, for localities to participate in training through virtual means, many localities may need the equipment necessary to attend online training.

DHCD is making funding available through the Virginia Code Academy for jurisdictional building departments, who participate in the collection and conveyance of the levy surcharge to DHCD, to the purchase of necessary equipment.

The funds were received and deposited June 29, 2020. Therefore, we are asking for the funds to be appropriated in FY 19/20 then carried forward to FY 20/21 budget cycle in line item 3401-5401-000.

3-010-024040-0010 c.s. 6/29/20



Ralph S. Northam
Governor

R. Brian Ball
Secretary of
Commerce and Trade


COMMONWEALTH of VIRGINIA

Erik C. Johnston
Director

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

June 15, 2020

TO: Amy Light Feltner
Frederick County

FROM: Sandi Morris 
Director, Virginia Building Code Academy

RE: Virtual Training Support Grant Award

Congratulations! The Department of Housing and Community Development has reviewed and approved your application to the 2020 Virtual Training Support Grant in the requested amount of \$1650. The check will be mailed separately and should be received within 30 days to the address provided on the W-9 form submitted with your grant application. As indicated by your signature on the application you have agreed to the following terms:

1. Use the grant funds only as specified in the approved grant proposal unless otherwise approved by DHCD,
2. All grant-approved expenditures must occur by September 1, 2020 unless otherwise approved by DHCD.
3. Provide expense record and receipts to DHCD to verify grant expenditures and activities no later than September 30, 2020,
4. Account for, report, and repay, if necessary, any portion of the funds not used for the specified purposes unless otherwise approved by DHCD,
5. Refrain from use of the funds for any purpose prohibited by law,
6. Cooperate with any efforts of DHCD to publicize the grant award.

Again, awarded funds must be spent by September 1, 2020. The completed Expense Report and receipts/proof of purchase are due to our office by September 30, 2020. If you have any questions please contact Kelly Duggins at kelly.duggins@dhcd.virginia.gov.

Thank you for taking advantage of this training support grant opportunity and we look forward to seeing you at future trainings.




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	Building Inspections <input type="checkbox"/>		
Name of Grant	Virginia Code Academy Virtual Training		
Grantor	Department of Housing and Community Development		
Grant deadline for submission	05/29/2020		
Total Amount of Anticipated Award	\$ 1,650.00		
Purpose of grant (summary)	purchase computer equipment for a virtual classroom for building inspectors		
Grant approved through budget process? (Yes/No)	No <input type="checkbox"/>		
Local Match Requirement (Yes/No)	No <input type="checkbox"/>	Amount:	
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)			
Other associated costs	none		
Continuing obligation and cost (fin comm/BOS approval required)	none		
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No <input type="checkbox"/>	How many?	Total cost, including fringes:
Revenue and Expenditure codes & amounts	Office Supplies 3401-5401-00		
Department Contact (name, email, phone)	Amy Feltner		
Department Head approval to apply for grant		Date	6-1-20
BOS approval date (if applicable)			
Finance review of grant policy compliance		Date	6/8/20
County Administrator approval to apply for grant		Date	6/1/2020

Notes:



**Local Building Department
Virtual Training Support
May 2020**

APPLICATION

1) **Locality Name:** Frederick County Virginia

2) **Contact Name:** Amy Light Feltner

Address: 107N Kent Street, Winchester, Virginia 22601

Email: alight@fcva.us

Phone: 540 722-8233

3) **Amount of Funding request:** 1650.00 (One Thousand Six Hundred Fifty Dollars)

4) **Describe how your locality intends to use the funding to support required certification or continuing education training virtual training classes. What types of equipment or hardware do you anticipate needing to support staff attending virtual or online training? (attach additional sheets if necessary)**

Frederick County Inspections department is in need of a modern computer with a larger screen, speakers, headset/microphone, and a webcam in order to modify an existing computer area for use in virtual training. We currently have five employees that will need to obtain certifications within the near future. Our existing office equipment and inspector laptops are outdated and not capable of accommodating virtual training classes. Additionally, three headsets will be available to the inspectors/staff to use with the inspectors laptops once the existing laptops are upgraded and cycled out in the future.

Computer/Dock Station (\$1170)
Screen (\$300)
Headsets (\$30.00 per)
Webcam (\$60.00)

By signature below indicate the locality's agreement to and understanding that failure to comply with the funding requirements, restrictions, or deadlines will result in the return of the funds to DHCD.

Signature:
Building Official

Date: 5/29/2020

Signature:
Town/City/County Administrator

Date: 6/1/2020

Return your application and the completed state W-9 to DHCD at vbca@dhcd.virginia.gov no later than close of business on **June 5, 2020**.

For more information or questions, contact Kelly Duggins at (804) 371-7180 or email kelly.duggins@dhcd.virginia.gov



Finance Department
Cheryl B. Shiffler
Director

540/665-5610
Fax: 540/667-0370
E-mail: cshiffle@fcva.us

MEMORANDUM

TO: Finance Committee and Board of Supervisors
FROM: Sharon Kibler, Finance
DATE: 7/8/2020
SUBJECT: CARES CRF supplemental appropriation request

The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 aids local governments for the direct impact of the COVID-19 pandemic through the establishment of the Coronavirus Relief Fund (CRF). Allocations were sent to localities from the State based on population, and Frederick County received \$7,792,215 on June 2, 2020.

The population data used by the State to determine CRF allocations to localities included the residents that live in the towns located within the County. Consequently, the County “must ensure that an equitable share of the CRF funds it receives is shared with and granted to each town within its jurisdiction.”ⁱ Using the same population methodology that was applied to the County for receipt of CRF, Middletown is eligible to receive \$120,574.17 and Stephens City \$178,069.38.

The funds granted to the towns must be spent in accordance with the official federal guidance issued regarding what constitutes a necessary expenditure. A draft Certification for Receipt of CRF Payments is attached and has been reviewed by the County Attorney. The certification states that eligible expenses will be reimbursed upon submission of proper expense documentation to the County.

The CARES Act provides that payments from the CRF only may be used to cover costs that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or local governments;
3. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020. (A cost is incurred when the responsible unit of government has expended funds to cover the cost.); and
4. are used for the direct costs associated with the response to the COVID-19 pandemic and cannot be used to make up for revenue shortfalls.

There are two rules that are hard and fast regarding the use of CARES Act money. The first rule is that “**a cost is incurred when the responsible unit of government has expended funds to cover the cost.**” The second rule is that CARES Act funds **cannot be used to make up for local revenue shortfalls.** To do so could result in the loss of state dollars for your locality.

Staff began having discussions and analyzing potential uses of the CRF funds as soon as notifications of the funds was made available. Official guidance on the eligible uses of the funds has been sporadic and often

very vague. This has created difficulty in preparing a detailed budget for the use of the funds. We know that the FCPS will need funds to reopen under new guidelines (preliminary estimates are approximately \$5 million above currently budgeted).

CRF funds that are not expended by December 30, 2020 must be returned. Due to the very short window to spend the funds, combined with the abbreviated BOS summer meeting schedule, and many unknown, but time sensitive COVID related expenses such as the school reopening, a supplemental appropriation in the amount of \$7,792,215 is requested. This item requires a public hearing. A proposed resolution is attached.

Please find attached a working process strategy. This document is a flexible document and has been used only as a guide for staff.

Thank you.

Attachments:

Draft Process strategy

Draft Town certification

Draft Resolution for supplemental appropriation

ⁱ Commonwealth of Virginia Secretary of Finance memo dated May 12, 2020



Proposal:

For the administration and management of the Frederick County CARES Act allocation and FEMA PA reimbursement.

- A collaborative effort involving the Finance Department (FD), Emergency Management (EM), and County Administration.
- The CARES Act has a very short performance period -- ends December 30, 2020.
- Proper administration and management of the CARES Act funds will pose an additional burden and attention that one department or division may not be able to handle on their own.
 - Emergency Management has significant experience in administering and managing grants and FEMA PA applications.
- Finance Department will coordinate CARES and FEMA PA in collaboration with Emergency Management.
 - Expense tracking, documentation and audit requirements of both programs are very similar.
- Finance Department will coordinate and communicate with Frederick County Public Schools, Frederick County Economic Development Authority, Frederick County Department of Social Services, and Frederick County IT Department to develop programs and estimated costs of CARES and/or FEMA PA eligible items.
- Finance Department and Emergency Management will consult with the County Attorney on eligibility of certain expenses.
- All major expenses/programs will be approved by the County Administrator.

- **Recommendation:**
 - FD administers and manages the CARES Act fund account in collaboration with EM and the FEMA PA.
 - FD and EM creates guidance and instructions for departments.
 - FD and EM make determination as to best funding source to use, i.e. CARES or FEMA PA.
 - FD receives and manages requests for use of the funds.
 - FD sets up the fund account and associated expenditure account codes.
 - FD generates the appropriate paperwork and required resolutions and supplemental appropriations for the Board of Supervisors via the Finance Committee when appropriate.
 - FD and EM make a determination of eligibility prior to encumbrance when appropriate.
 - FD manages the fund budget in collaboration with the County Administrator. Encumbers approved and eligible expenses.
 - FD and EM establish minimum documentation requirements for each expense category.
 - FD receives all required documentation from Departments via a dedicated email address.



- FD processes invoices for payment through the normal pcard/accounts payable process.
- FD maintains accounting of all invoices paid and gathers verification of payment documentation from pcard reports and/or AS400.
- FD generates a monthly accounting report.
- EM and FD respond to any requests for information by Administration or the Board of Supervisors.
- FD serves as the main point-of-contact for all requests for information and audit activities.
- Upon completion of the performance period, FD and EM generate a final report for the Board of Supervisors.

Guidance:

CARES Act – 100% Federal Cost Share – direct aid – unspent funds must be returned

While there are several factors that determine the eligibility of an expense, the first question that will begin the determination:

1. Would you have this expenditure in the current budget in the absence of the COVID-19 public health emergency?
 - a. Yes, likely not eligible.
 - b. No, may be eligible.

The **CARES Act** requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
 - a. The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.
 - b. Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government;
 - a. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a



- substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- b. Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, purchasing paper for a teleworker who would normally use paper when working at the office.
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
 - a. A cost is “incurred” when the responsible unit of government has expended funds to cover the cost, i.e. must be actually paid by December 30, 2020.

FEMA Public Assistance – 75% Federal Cost Share – reimbursement basis

Eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials may be reimbursed under Category B of FEMA’s Public Assistance program. For the current COVID-19 disaster declaration, the only potentially reimbursable costs are Category B- Emergency Protective Measures that do not qualify under another state or federal grant program.

1. Eligible Assistance
 - a. Management, control and reduction of immediate threats to public health and safety;
 - b. Emergency medical care;
 - c. Medical sheltering;
 - d. Household pet sheltering and containment actions;
 - e. Purchase and distribution of food, water, ice, medicine, and other consumable supplies, to include PPE and hazardous material suits;
 - f. Movement of supplies and persons;
 - g. Security and law enforcement;
 - h. Communications of general health and safety information to the public;
 - i. Search and rescue to locate and recover members of the population requiring assistance; and
 - j. Reimbursement for force account overtime costs.
2. Timeframe
 - a. Work must be performed between January 20, 2020 and ongoing (end date TBD).



Budget Categories:

Force Account Labor – Straight and Overtime hours (including benefits) for any county employee engaged in COVID related tasks or work activities. These activities or tasks must be properly documented and significantly different than their normal duties.
(As outlined in their current job description)

Citizen Support (non-profit) Sub-Grants – under review

Economic Development Sub-Grants – under review

Materials and Supplies – Material and general operating supplies. The purpose of the expenditure must be specific to the COVID incident.

Personnel Protective Equipment (PPE) – Supplies of PPE used to protect county and school division employees from the transmission of the COVID virus. Only these categories of PPE are eligible:

- Surgical masks
- N95 masks
- Face shields
- Eye protection
- Disposable latex/vinyl gloves
- Disposable gowns
- Disposable shoe coverings
- Hand sanitizing/disinfectant lotions
- Sanitizing/disinfectant wipes, chemicals, or sprays

Facility Improvements – Improvements or enhancements made to an office area, building, or infrastructure equipment that provides an additional level of protection from the spread of the COVID virus.

Contracts – Professional services by outside contractors. Scope of work must be COVID related.

Fund Administration – Hours (*non-Force Account Labor hours*), supplies/materials, and equipment necessary to administrator and manage the application of the CARES Act.

Other – Any expense, that can be determined a COVID related eligible expense, and does not fit into one of the above categories, may be considered an “Other” expense.

Highlighted dates are subject to change awaiting further direction due to recently updated guidance from the US Treasury.

**CERTIFICATION FOR RECEIPT OF
CORONAVIRUS RELIEF FUND PAYMENTS**

By

The Town of _____

We the undersigned represent the Town of _____ (the Town), and we acknowledge that:

1. we have the authority to request direct payment on behalf of the Town from the County of Frederick (the County) of revenues from the Coronavirus Relief Fund (CRF) pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. we understand that the County will rely on this certification as a material representation in making a direct payment to the Town.
3. the Town's proposed uses of the funds received as direct payment from the County pursuant to section 601 of the Social Security Act will be used only to cover those costs that:
 - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
 - b. were not accounted for in the budget most recently approved as of March 27, 2020, for the Town; and
 - c. were incurred during the period that begins on March 1, 2020 and ends on **December 30, 2020**.
4. any funds that are not expended or that will not be expended on necessary expenditures on or before **December 30, 2020**, by the Town or its grantee(s), must be returned to County no later than **January 8, 2021**, so that the County may return the unexpended funds to the Commonwealth of Virginia by **January 29, 2021**, and we understand that the Commonwealth of Virginia is entitled to invoke state aid intercept to recover any such unexpended funds that have not been returned to the Commonwealth within 30 days of **December 30, 2020**.
5. we understand that the Town will not receive continued funding beyond **December 30, 2020**, from any source to continue paying expenses or providing services that were initiated or previously supported from CRF funds prior to **December 30, 2020**.
6. funds received as a direct payment from the County pursuant to this certification must adhere to official federal guidance issued or to be issued regarding what constitutes a necessary expenditure.¹
7. any CRF funds expended by the Town or its grantee(s) in any manner that does not adhere to official federal guidance shall be returned to the County within 15 days so that the County may return these funds within 30 days of finding that a expenditure is disallowed, and that the Commonwealth of Virginia is entitled to invoke state aid intercept to recover any and all such funds that are not repaid within 30 days of a finding that the expenditure is disallowed.

¹ Official Guidance for the use of funds may be found at: <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

Frequently asked questions may be found at: <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>.

8. as a condition of receiving the CRF funds pursuant to this certification, the Town shall submit documentation to request reimbursement for use of the funds, including but not limited to payroll time records, invoices, and/or sales receipts accompanied by clear justification relating the purchase to the COVID-19 public health emergency and proof of payment. Such documentation shall be provided to the County by close of business on **January 8, 2021**.
9. the Town must maintain proper accounting records to segregate these expenditures from those supported by other funding sources and that all such records will be subject to audit.
10. any funds provided pursuant to this certification cannot be used as a revenue replacement for lower than expected revenue collections from taxes, fees, or any other revenue source.
11. any CRF funds received pursuant to this certification will not be used for expenditures for which the Town has received funds from any other emergency COVID-19 supplemental funding (whether state, federal, or private in nature) for that same expense nor may CRF funds be used for purposes of matching other federal funds unless specifically authorized by federal statute, regulation, or guideline.
12. we understand that the Town will receive an equitable share of CRF funds received by the County from the Commonwealth of Virginia. Such grant shall be used by the Town solely for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), as prescribed in this certification. We acknowledge that the County is responsible for ensuring the Town's compliance with the documentation requirements of this certification, and for ensuring that the Town's use of the CRF funds meets the requirements set forth in this certification. Accordingly, we certify that the Town will comply, in a timely fashion, with all requests made by the County for the purpose of ensuring compliance with the requirements of this certification and Section 601 of the Social Security Act.

We certify that we have read the above certification and our statements contained herein are true and correct to the best of our knowledge.

By: _____	By: _____	By: _____
Signature: _____	Signature: _____	Signature: _____
Title: Town Manager	Title: Finance Director / Treasurer	Title: Mayor
Date: _____	Date: _____	Date: _____

PUBLIC HEARING ANNOUNCEMENT

Amendment to the 2020-2021 Fiscal Year Budget

Pursuant to Section 15.2-2507 of the Code of Virginia, 1950 as amended, the Board of Supervisors will Hold a Public Hearing to Amend the Fiscal Year 2020-2021 Budget to Reflect a CARES Act Fund Supplemental Appropriation in the Amount of \$7,792,215. This amount represents Coronavirus Aid, Relief and Economic (CARES) Act Coronavirus Relief Funds (CRF) allocated by the Commonwealth of Virginia to assist with the direct impact of the COVID-19 pandemic.

RESOLUTION

FISCAL YEAR 2020-2021 BUDGET AMENDMENT

WHEREAS, the U.S. Congress passed and the President recently signed the Coronavirus Air, Relief, and Economic Security (CARES) Act of 2020; and

WHEREAS, localities were allocated funding from the CARES Act through multiple sources, but primarily from the Coronavirus Relief Fund (CRF) allocations which the Commonwealth of Virginia allocated to localities based on population; and

WHEREAS, CRF funds may be used for qualifying expenses to cover costs that 1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); 2) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or local government; and 3) were incurred during the period that begins March 1, 2020, and ends on December 30, 2020.

WHEREAS, the County is required to provide an equitable share of the CRF funds are granted to each incorporated town within its jurisdiction (Middletown and Stephens City); and

WHEREAS, agreements will be made with the two aforementioned Towns per requirements of the Commonwealth of Virginia; and

WHEREAS, Pursuant to Title 15.2, Chapter 25, Section 15.2-2507 of the Code of Virginia, 1950 as amended, the appropriate advertisements and public hearings have been conducted;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors that the FY 2020-2021 Budget be Amended to Reflect:

CARES Act Fund Supplemental Appropriation in the Amount of \$7,792,215. This amount represents Coronavirus Aid, Relief and Economic (CARES) Act Coronavirus Relief Funds (CRF) allocated by the Commonwealth of Virginia to assist with the direct impact of the COVID-19 pandemic.

BE IT FURTHER RESOLVED, estimates of revenues and appropriations are approved at the fund level, and appropriations designated for this special revenue fund will not lapse at the end of the fiscal year, but shall remain appropriated until the completion of the project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation.

BE IT FURTHER RESOLVED, CARES Act Fund appropriation shall include funds transferred to other funds for classification purposes.

Upon a motion made by _____ and a seconded by _____, the above budget amendment and supplemental appropriation was _____ by the following recorded vote:

DRAFT

BUDGET TRANSFERS JUNE 2020								
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT	
6/1/2020	VICTIM WITNESS PROGRAM	Board Action 5/27/20 COPIER	2202	8007	000	000	7,894.00	
	VICTIM WITNESS PROGRAM		2202	2005	000	000	(7,894.00)	
6/9/2020	SHERIFF	COVER DEFICITS	3102	1001	000	003	(37,000.00)	
	SHERIFF		3102	1001	000	015	(3,000.00)	
	SHERIFF		3102	1001	000	031	(11,000.00)	
	SHERIFF		3102	1001	000	032	(9,000.00)	
	SHERIFF		3102	1001	000	038	(1,500.00)	
	SHERIFF		3102	1001	000	050	(15,000.00)	
	SHERIFF		3102	1001	000	064	(14,000.00)	
	SHERIFF		3102	1001	000	066	(4,000.00)	
	SHERIFF		3102	1001	000	073	(6,000.00)	
	SHERIFF		3102	1002	000	001	(1,000.00)	
	SHERIFF		3102	1002	000	003	(1,500.00)	
	SHERIFF		3102	1002	000	012	(14,000.00)	
	SHERIFF		3102	1002	000	013	(5,000.00)	
	SHERIFF		3102	1002	000	022	(20,000.00)	
	SHERIFF		3102	1002	000	034	(2,000.00)	
	SHERIFF		3102	1002	000	047	(200.00)	
	SHERIFF		3102	1002	000	051	200.00	
	SHERIFF		3102	1002	000	055	(23,000.00)	
	SHERIFF		3102	1002	000	077	(10,000.00)	
	SHERIFF		3102	1002	000	080	650.00	
	SHERIFF		3102	1002	000	082	(650.00)	
	SHERIFF		3102	1002	000	089	(1,000.00)	
	SHERIFF		3102	1002	000	090	(1,500.00)	
	SHERIFF		3102	1002	000	091	(1,500.00)	
	SHERIFF		3102	1002	000	092	(1,500.00)	
	SHERIFF		3102	1002	000	093	(8,500.00)	
	SHERIFF		3102	1002	000	094	(12,000.00)	
	SHERIFF		3102	1002	000	095	(1,500.00)	
	SHERIFF		3102	1002	000	096	(1,500.00)	
	SHERIFF		3102	1002	000	097	(7,500.00)	
	SHERIFF		3102	1003	000	000	33,000.00	
	SHERIFF		3102	1005	000	000	262,500.00	
	SHERIFF		3102	1007	000	000	(82,000.00)	
	SHERIFF		3102	1005	000	000	25,700.00	
	SHERIFF		3102	3001	000	000	1,100.00	
	SHERIFF		3102	3002	000	000	7,000.00	
	SHERIFF		3102	3004	000	001	(6,100.00)	
	SHERIFF		3102	3004	000	002	24,000.00	
	SHERIFF		3102	3005	000	000	77,300.00	
	SHERIFF		3102	4003	000	002	(31,000.00)	
	SHERIFF		3102	5302	000		3,500.00	
	SHERIFF		3102	5305	000	000	3,000.00	
	SHERIFF		3102	5401	000	000	(30,000.00)	
	SHERIFF		3102	5402	000	001	(4,000.00)	
	SHERIFF		3102	5408	000	000	(15,000.00)	
	SHERIFF		3102	5409	000	000	(30,000.00)	
	SHERIFF		3102	5409	000	006	(500.00)	
	SHERIFF		3102	5411	000	000	500.00	
	SHERIFF		3102	5413	000	000	2,500.00	
	SHERIFF		3102	5506	000	000	(10,000.00)	
	SHERIFF		3102	8005	000	000	(18,000.00)	
6/10/2020	JUVENILE COURT PROBATION	BOARD ACTION 6/10/20 TAC VAN	3303	8005	000	000	37,000.00	
	JUVENILE COURT PROBATION		3303	1001	000	001	(5,700.00)	
	JUVENILE COURT PROBATION		3303	1001	000	002	(3,600.00)	
	JUVENILE COURT PROBATION		3303	2005	000	000	(10,000.00)	
	JUVENILE COURT PROBATION		3303	3002	000	004	(17,700.00)	
6/11/2020	REFUSE COLLECTION	PURCHASE COLLECTION BIN FOR NEW ALBIN SITE	4203	8900	000	000	(2,100.00)	
	REFUSE COLLECTION		4203	5413	000	000	2,100.00	
6/11/2020	COUNTY OFFICE BUILDINGS /COURTHOUSE	REBUILD FAN MOTOR IN WEST COOLING TOWER CAB	4304	3010	000	000	(1,367.65)	
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	001	1,367.65	
6/11/2020	REFUSE COLLECTION	SIGNS FOR ALBIN SITE	4203	8900	000	000	(2,600.00)	
	REFUSE COLLECTION		4203	3004	000	003	2,600.00	
6/11/2020	CLEARBROOK PARK	TO COVER ADDITIONAL SUPPLIES NEEDED	7109	5403	000	000	(4,500.00)	
	CLEARBROOK PARK		7109	5408	000	000	4,500.00	
6/11/2020	CLEARBROOK PARK	TO COVER COVID-19 SUPPLIES	7109	5403	000	000	(1,560.00)	
	CLEARBROOK PARK		7109	5413	000	000	1,560.00	
6/12/2020	COMMISSIONER OF THE REVENUE	ADDITIONAL OFFICE SUPPLIES	1209	5204	000	000	(2,000.00)	
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	2,000.00	
6/12/2020	INFORMATION TECHNOLOGY	TO COVER DISYS INVOICE	1220	3002	000	000	(5,000.00)	

BUDGET TRANSFERS JUNE 2020								
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT	
	INFORMATION TECHNOLOGY		1220	5413	000	003	5,000.00	
	INFORMATION TECHNOLOGY		1220	5401	000	002	(1,778.13)	
	INFORMATION TECHNOLOGY		1220	5413	000	003	1,778.13	
6/15/2020	COMMONWEALTH'S ATTORNEY	TO FUND TRAVEL	2201	5506	000	006	(800.00)	
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	800.00	
6/16/2020	BOARD OF SUPERVISORS	TO COVER DEFICIT IN DUES	1101	5506	000	000	(24.00)	
	BOARD OF SUPERVISORS		1101	5801	000	000	24.00	
6/16/2020	BOARD OF SUPERVISORS	TO COVER DEFICIT IN PROFESSIONAL SERVICES	1101	3004	000	001	(500.00)	
	BOARD OF SUPERVISORS		1101	3006	000	000	(950.00)	
	COUNTY ADMINISTRATOR		1201	3002	000	000	(750.00)	
	COUNTY ADMINISTRATOR		1201	5801	000	000	(1,000.00)	
	COUNTY ADMINISTRATOR		1201	5401	000	000	(444.00)	
	OTHER		1224	3002	000	000	750.00	
	OTHER		1224	3002	000	000	500.00	
	OTHER		1224	3002	000	000	950.00	
	OTHER		1224	3002	000	000	1,000.00	
	OTHER		1224	3002	000	000	444.00	
6/16/2020	PARKS AND RECREATION ADMINISTRATION	TO COVER MAY PURCHASES	7101	5413	000	000	(100.00)	
	PARKS AND RECREATION ADMINISTRATION		7101	5415	000	000	100.00	
	PARKS AND RECREATION ADMINISTRATION		7101	5413	000	000	(600.00)	
	PARKS AND RECREATION ADMINISTRATION		7101	9001	000	000	600.00	
	CLEARBROOK PARK		7109	5403	000	000	(960.00)	
	CLEARBROOK PARK		7109	5103	000	000	960.00	
	CLEARBROOK PARK		7109	5403	000	000	(400.00)	
	CLEARBROOK PARK		7109	5405	000	000	400.00	
	SHERANDO PARK		7110	5403	000	000	(10.00)	
	SHERANDO PARK		7110	3004	000	001	10.00	
	SHERANDO PARK		7110	5403	000	000	(1,078.00)	
	SHERANDO PARK		7110	5103	000	000	1,078.00	
6/18/2020	FIRE AND RESCUE	COVER ADDITIONAL COST	3505	5413	000	000	(10,000.00)	
	FIRE AND RESCUE		3505	5407	000	000	10,000.00	
6/18/2020	INFORMATION TECHNOLOGY	TO PAY INVOICE TO SHI	1220	5299	000	000	(5,346.00)	
	INFORMATION TECHNOLOGY		1220	3002	000	000	5,346.00	
6/18/2020	ANIMAL SHELTER	TO SUPPLEMENT LINE ITEM FOR REMAINDER OF FY20	4305	3002	000	000	(1,000.00)	
	ANIMAL SHELTER		4305	3001	000	000	1,000.00	
6/18/2020	REFUSE COLLECTION	TRUCK BED REPLACEMENT	4203	5103	000	000	(6,000.00)	
	REFUSE COLLECTION		4203	3004	000	002	6,000.00	
6/23/2020	SHERIFF	COVER DEFICIT	3102	5506	000	000	(3,900.00)	
	SHERIFF		3102	3004	000	001	3,900.00	
6/23/2020	AGRICULTURE	FUNDS NEEDED FOR PROGRAM	8301	5204	000	000	(1,100.00)	
	AGRICULTURE		8301	5401	000	000	1,100.00	
	AGRICULTURE		8301	5506	000	000	(203.00)	
	AGRICULTURE		8301	5401	000	000	203.00	
6/23/2020	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY20	4305	5413	000	000	(2,000.00)	
	ANIMAL SHELTER		4305	3004	000	000	2,000.00	
6/23/2020	PARKS AND RECREATION ADMINISTRATION	TO COVER ADDITIONAL SUPPLIES NEEDED	7101	5413	000	000	(45.00)	
	PARKS AND RECREATION ADMINISTRATION		7101	9001	000	000	45.00	
	CLEARBROOK PARK		7109	5403	000	000	(256.00)	
	CLEARBROOK PARK		7109	5407	000	000	256.00	
6/24/2020	SHERIFF	PAYROLL PROMOTIONS 6/20	3102	1001	000	012	123.00	
	SHERIFF		3102	1001	000	057	116.00	
	SHERIFF		3102	1001	000	075	112.00	
	SHERIFF		3102	1002	000	024	112.00	
	SHERIFF		3102	1002	000	033	117.00	
	SHERIFF		3102	1002	000	037	122.00	
	SHERIFF		3102	1002	000	068	110.00	
	SHERIFF		3102	1002	000	078	119.00	
	SHERIFF		3102	1007	000	001	(116.00)	
	SHERIFF		3102	1007	000	001	(112.00)	
	SHERIFF		3102	1007	000	001	(112.00)	
	SHERIFF		3102	1007	000	001	(119.00)	
	SHERIFF		3102	1007	000	001	(110.00)	
	SHERIFF		3102	1007	000	001	(122.00)	
	SHERIFF		3102	1007	000	001	(123.00)	
	SHERIFF		3102	1007	000	001	(117.00)	
	INSPECTIONS		3401	1001	000	056	9,800.00	
	INSPECTIONS		3401	1003	000	000	(9,800.00)	
	MAINTENANCE ADMINISTRATION		4301	1001	000	021	2,990.00	
	MAINTENANCE ADMINISTRATION		4301	1003	000	000	(2,990.00)	
6/25/2020	TREASURER	DMV STOPS	1213	3002	000	000	(15,000.00)	
	TREASURER		1213	3002	000	002	15,000.00	

BUDGET TRANSFERS JUNE 2020								
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT	
6/25/2020	REFUSE COLLECTION	FUND ENTRANCE SIGN AT ALBIN	4203	3006	000	000	400.00	
	REFUSE COLLECTION		4203	8900	000	000	(400.00)	
6/25/2020	REASSESSMENT/BOARD OF SUPERVISORS	IT REFRESH	1210	5204	000	000	(1,200.00)	
	REASSESSMENT/BOARD OF SUPERVISORS		1210	5401	000	000	1,200.00	
6/25/2020	REFUSE COLLECTION	PAY FOR SOFTWARE REFRESH	4203	5401	000	000	200.00	
	REFUSE COLLECTION		4203	5405	000	000	(200.00)	
6/26/2020	REFUSE COLLECTION	FUEL SYSTEM REPAIRS TO 2006 SUPER DUTY	4203	3004	000	002	1,000.00	
	REFUSE COLLECTION		4203	5407	000	000	(1,000.00)	
6/26/2020	VICTIM WITNESS PROGRAM	MEMBERSHIP DUES PAID OUT	2202	5401	000	000	350.00	
	VICTIM WITNESS PROGRAM		2202	5801	000	000	(350.00)	
6/26/2020	VICTIM WITNESS PROGRAM	TO COVER POSTAGE/TELEPHONE	2202	5204	000	000	450.00	
	VICTIM WITNESS PROGRAM		2202	5506	000	000	(450.00)	
6/29/2020	FIRE AND RESCUE	F&R DELL LEASE YEAR 3	3505	9001	000	000	11,877.87	
	INFORMATION TECHNOLOGY		1220	9001	000	000	(11,877.87)	
6/29/2020	BOARD OF SUPERVISORS	PC REFRESH FY20	1101	5401	000	000	640.61	
	COUNTY ADMINISTRATOR		1201	5401	000	000	1,445.13	
	COUNTY ATTORNEY		1202	5401	000	000	640.61	
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	1,281.22	
	TREASURER		1213	5401	000	000	3,203.05	
	FINANCE DEPARTMENT		1214	5401	000	000	640.61	
	INFORMATION TECHNOLOGY		1220	5401	000	004	(67,727.14)	
	COMMONWEALTH'S ATTORNEY		2201	5401	000	000	2,085.74	
	SHERIFF		3102	5401	000	000	5,452.70	
	INSPECTIONS		3401	5401	000	000	8,834.69	
	FIRE AND RESCUE		3505	5401	000	000	14,093.42	
	PUBLIC SAFETY COMMUNICATIONS		3506	5401	000	000	1,921.83	
	GENERAL ENGINEERING/ADMINISTRATION		4201	5401	000	000	1,609.04	
	REFUSE COLLECTION		4203	5401	000	000	640.61	
	MAINTENANCE ADMINISTRATION		4301	5401	000	000	640.61	
	MAINTENANCE ADMINISTRATION		4301	5401	000	005	640.61	
	ANIMAL SHELTER		4305	5401	000	000	804.52	
	PARKS AND RECREATION ADMINISTRATION		7101	5401	000	000	22,511.53	
	PLANNING		8101	5401	000	000	640.61	
7/1/2020	PUBLIC SAFETY COMMUNICATIONS	COVER COST OF SOFTWARE YEARLY CHARGE	3506	3005	000	000	1,472.00	
	PUBLIC SAFETY COMMUNICATIONS		3506	5407	000	000	(1,472.00)	