



REPORT AND RECOMMENDATIONS

FINANCE COMMITTEE

WEDNESDAY, FEBRUARY 21, 2024

8:00 AM

BOARD OF SUPERVISORS MEETING ROOM

107 NORTH KENT STREET

WINCHESTER, VA 22601

Audit Committee meeting immediately followed by Finance Committee meeting.

Attendees –

Committee Members Present: Judith McCann-Slaughter, Chairman; Josh Ludwig; Mike Stottlemeyer; and Brandon Monk. Non-voting liaisons Tonya Sibert, Commissioner of the Revenue and William Orndoff, Treasurer.

Committee Members Absent: Heather Lockridge and Daniel Martin.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Rod Williams, County Attorney; Stacy Herbaugh, Parks & Recreation Director; Nick Sabo, WRA Executive Director; Scott Varner, IT Director; and Lenny Millholland, Sheriff.

AUDIT COMMITTEE –

David Foley from Robinson, Farmer, Cox Associates will present the FY 2023 Annual Comprehensive Financial Report (ACFR) and be available for discussion of the upcoming FY 2024 audit. The FY 2023 ACFR is available online at: fcva.us/ACFR.

Robinson, Farmer, Cox Associates provides the Communication with Those Charged with Governance letter.

The committee recommends accepting the FY 2023 ACFR as presented and authorized the Finance Committee Chairman to sign the FY 2024 engagement letter.

[Frederick Governance Letter 2023.pdf](#)

FINANCE COMMITTEE

A. Action Items

A.1. **The IT Director requests a General Fund supplemental appropriation in the amount of \$142,208.**

This amount represents PEG funds to replace cameras and video control systems in the BOS Meeting Room and includes the option to add cameras to the back of the meeting room to broadcast work sessions. PEG funds are derived from cable franchise fees and can only be used for items related to the broadcasting of meetings. No local funds required.

The committee recommends approval to include the option to add cameras to the back of the meeting room.

[PEGBdRmCameras.pdf](#)
[PEGBdRmCamerasQuote.pdf](#)

A.2. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$300,000.

This amount represents proffer funds for the install of an outdoor spray-ground facility at Clearbrook Park. This item has been approved by the P&R Commission.

The committee recommends approval.

[Parks CB_ SpragyroundProffer.pdf](#)

A.3. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$10,500.

This amount represents funds for an easement and will be used to purchase a snow blower that attaches to a Ventrac mower. No local funds required.

The committee recommends approval.

[Parks CB Owens Easement.pdf](#)

A.4. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$3,364.

These funds represent proceeds from the sale of salvaged equipment and will be use to repair a vehicle headliner. No local funds required.

The committee recommends approval.

[Parks Surplus.pdf](#)

A.5. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$46,000.

This amount represents a donation for enhancements to the Walking in a Winter Wonderland Light Show. No local funds required.

The committee recommends approval.

[Parks Donation Winter Wonderland.pdf](#)

- A.6. **The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$15,155 and a General Fund supplemental appropriation in the amount of \$2,273.**

These amounts represent an increase in the eligible amount from a DOAV grant (\$15,155), and the corresponding increase in the local share (\$2,273).

The committee recommends approval.

[WRAA DOAV grant.pdf](#)

[WRAA DOAV grant app request.pdf](#)

- A.7. **The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$13,496.**

This amount represents a contribution towards the terminal project. No local funds required.

The committee recommends approval.

[WRAA Delta donation.pdf](#)

- A.8. **The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,952.79.**

This amount represents 2 auto claims and will go toward the repairs of the vehicles. No local funds required.

The committee recommends approval.

[SheriffAutoClaim.pdf](#)

- A.9. **The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,000.**

This amount represents a donation received and will go toward the building at the impound lot. No local funds required.

The committee recommends approval.

[SheriffDonation.pdf](#)

- A.10. **The Sheriff requests a General Fund supplemental appropriation in the amount of \$29,914.**

This amount represents eSummons funds to be used for 25 printers and

mounts. No local funds required.

The committee recommends approval.

[SheriffeSummons.pdf](#)

B. Items For Information Only

B.1.

The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2022 Popular Annual Financial Report (PAFR). This is the 17th consecutive year that Frederick County has received this achievement.

[PAFR2022Award.pdf](#)

B.2. The Finance Director provides a Fund 10 Transfer Report for December 2023.

[Txf DEC23.pdf](#)

B.3. The Finance Director provides a Fund 10 Transfer Report for January 2024.

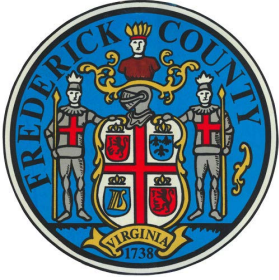
[Txf JAN24.pdf](#)

B.4. The Finance Director provides financial statements ending December 31, 2023.

[FinStmt DEC23.pdf](#)

B.5. The Finance Director provides financial statements ending January 31, 2024.

[FinStmt JAN24.pdf](#)



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: AUDIT COMMITTEE

Title: Robinson, Farmer, Cox Associates provides the Communication with Those Charged with Governance letter.

Attachments:

[Frederick Governance Letter 2023.pdf](#)



Communication with Those Charged with Governance

**To the Audit Committee
County of Frederick, Virginia**

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Frederick (“County”) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 14, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County’s financial statements were:

Management’s estimate of the depreciable lives of capital assets is based on the actual lives of prior assets and industry standards. We evaluated the key factors and assumptions used to develop the depreciable lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of other post-employment benefit liabilities is based on the actuarial valuation performed by a qualified independent actuary. We evaluated the key factors and assumptions used to develop the estimated liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 29, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

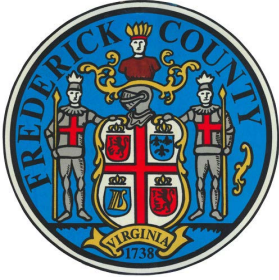
Other Matters

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee and management of the County of Frederick and is not intended to be and should not be used by anyone other than these specified parties.

Hobinson, Farnell, Cox Associates

Charlottesville, Virginia
January 29, 2024



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The IT Director requests a General Fund supplemental appropriation in the amount of \$142,208.

This amount represents PEG funds to replace cameras and video control systems in the BOS Meeting Room and includes the option to add cameras to the back of the meeting room to broadcast work sessions. PEG funds are derived from cable franchise fees and can only be used for items related to the broadcasting of meetings. No local funds required.

The committee recommends approval to include the option to add cameras to the back of the meeting room.

Attachments:

[PEGBdRmCameras.pdf](#)

[PEGBdRmCamerasQuote.pdf](#)



COUNTY OF FREDERICK

Information Technologies

Scott Varner, Director of Information Technology

svarner@fcva.us

Voice 540.722.8261

MEMO

To: Finance Committee
From: Scott Varner, Director of Information Technology
Subject: Request for PEG Funds
Date: February 6, 2024

The Information Technology Department is requesting to use \$142,208 in Peg Funds to replace the cameras and video control systems in the Board of Supervisors Meeting Room. This project will replace the legacy cameras in place and add one more camera to the main meeting space. The amount covers \$126,328 for the hardware, software, and professional services. An additional \$5,000 is included for any miscellaneous items that occur during implementation and \$2,000 is included for repair of hardware necessary for the broadcast of meetings.

If the Board of Supervisors elects to add cameras to the back of the boardroom for covering work sessions, it would be an additional \$8,880. If cameras are added for work sessions, there would be additional cost for the videographer that currently controls the cameras for Board of Supervisors and Planning Commission meetings.

- Main Board Room Cameras and Video Control - \$126,328
- Miscellaneous - \$5,000
- Add on option – Additional Cameras for Work Sessions - \$8,880
- Repair of broadcast equipment - \$2,000

Total - \$142,208

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

Sincerely,

Scott Varner

Scott Varner
County of Frederick
Director of Information Technology

107 North Kent Street, Winchester, Virginia 22601-5039

Board Room Video and Audio Refresh

Frederick County

107 N. Kent Street
Winchester, VA 22601



4201 Park Place Court
Glen Allen, VA

DCJS License ID# 11-6608

SWaM Certificate: 680233

eVA Vendor ID: VS0000049227

VASCUPP Contract: C0002417

Quote#: Q23-1141

August 24, 2023

BOARDROOM

SCOPE

Provide and Install

Replace the existing Broadcast video switcher and Crestron control system with newer, automated system design requiring less need for outside resources and expense to operate.

- Switcher stuff goes here
 - Video Sources
 - (3) QSC PTZ Cameras and (1) Panasonic PTZ Camera (located behind the Bench)
 - Planar Touch interface in conjunction with Panasonic PTZ preset locations pre-programmed for quick camera setup will allow the operator to quickly select a camera and the presenters location, which will then force that camera to zoom in and focus to that pre-determined area.
 - Camera control will also be available directly on the video switcher or by use of the QSys Touch screen.
 - (1) HDMI from AVoIP sources
 - SDI from KiPro rack unit for record playback (owner provided)
 - Video Destinations
 - SDI to Comcast encoder (owner provided)
 - SDI to KiPro rack unit for recording (owner provided)
 - SDI to OpenGear frame SDI-DA feeding remote displays (owner provided)
- AVoIP (Audio/Video over IP) will be used for all AV Transport
 - Video Sources
 - Broadcast Computer (owner provided)
 - Chairman's seat
 - Clerk's desk
 - Presenter Podium
 - (2) Back of the room HDMI Wall plates
 - Video Destinations
 - (1) Projector in the Main Room
 - (1) Projector in the Rear Room
 - Broadcast Video Switcher
 - Audio Sources
 - Dante feeds from Boardroom microphones
 - Dante de-embed from broadcast SDI
 - AVoIP audio feeds from all Video Sources
 - Audio Destinations
 - Dante Enabled Audio Amplifier to re-zoned room speakers
 - (6) individual speaker runs in the front of the room
 - (8) speakers on a single zone for the rear of the room
 - Dante embed to broadcast SDI
- Additional Control via touch panels
 - System on/off
 - Projector(s)
 - Projector Screen(s) Up/Down
 - AV Muting
 - Room volume control
 - Broadcast reference monitor(s) volume control
 - Source/Destination routing for Audio and Video

Reused Items



- Rack
- Projectors
- Delegate Mic system
- Display at broadcast desk
- Broadcast Desk
- AJA KiPro recorder

AUDIO/VIDEO

QTY	MANUFACTURER	MODEL	DESCRIPTION	MSRP	AVSO DISCOUNT	PRICE	TOTAL
1	QSC	CORE 610	Network Core for AV&C proc...	\$10,440.00	20%	\$8,400.00	\$8,400.00
1	QSC	SLQSE-610-P	Q-SYS Core 610 Scripting Eng..	\$1,040.00	20%	\$832.00	\$832.00
1	QSC	SLQUD-610-P	Q-SYS Core 610 UCI Deploym..	\$580.00	20%	\$464.00	\$464.00
1	QSC	SLDAN-64-P	Q-SYS Software-based Dante..	\$1,785.00	20%	\$1,428.00	\$1,428.00
4	QSC	SLQBR-P	Q-SYS AV Bridging feature lic...	\$670.00	20%	\$536.00	\$2,144.00
2	QSC	TSC-101-G3	Q-SYS 10.1" PoE Touch Scree..	\$3,170.00	20%	\$2,536.00	\$5,072.00
2	QSC	TSC-710t-G3	Table top mounting accesso...	\$455.00	20%	\$364.00	\$728.00
1	QSC	TSC-70-G3	Q-SYS 7" PoE Touch Screen C..	\$1,905.00	20%	\$1,524.00	\$1,524.00
9	QSC	NV-21-HU	4K60 4:4:4 Network Video En...	\$2,250.00	20%	\$1,800.00	\$16,200.00
2	Panelcrafters	PC-G1791-E-P-W	SG FP W/HDMI F-F PIGTAIL WH	\$52.26	20%	\$41.81	\$83.62
1	QSC	QIO-ML4i	Q-SYS peripheral providing 4..	\$730.00	20%	\$584.00	\$584.00
1	QSC	QIO-L4o	Q-SYS peripheral providing 4..	\$560.00	20%	\$448.00	\$448.00
1	QSC	QIO-GP8x8	Q-SYS peripheral providing c..	\$455.00	20%	\$364.00	\$364.00
1	QSC	QIO-S4	Q-SYS peripheral providing c..	\$455.00	20%	\$364.00	\$364.00
1	QSC	QIO-RMK	Rack mount tray and blankin..	\$185.00	20%	\$148.00	\$148.00
1	Netgear	GSM4352PA-100NES	AV LINE M4300 48 port PoE+ ...	\$3,993.42	20%	\$3,194.74	\$3,194.74
1	LEA Professional	CONNECT 88D	8 Channel x 80 watt @ 4Ω, 8Ω.	\$3,858.00	20%	\$3,086.40	\$3,086.40
1	AJA Video Systems	OG-DANTE-12GAM	openGear Dual 12G-SDI/DAN..	\$2,969.00	7%	\$2,761.17	\$2,761.17
3	QSC	NC-20x60	20x Optical Zoom 60° Horizo...	\$5,545.00	20%	\$4,440.00	\$13,320.00
1	Panasonic	AW-UE100WPJ	24X FULL NDI/NDI HX SRT 4K6.	\$8,350.00	10%	\$7,515.00	\$7,515.00
1	Panasonic	FEC-100WMW	AW-UE100W FEC MOUNTS WH.	\$215.00	10%	\$193.50	\$193.50
1	Planar Systems	PCT2265	Helium 22in wide black zero...	\$349.00	6%	\$328.06	\$328.06
1	Ergotron	ERGO-45-486-026	Ergotron 45-486-026 Mounti...	\$258.00	10%	\$232.20	\$232.20
1	Ergotron	98-110	GROMMET MOUNT FOR MXV ...	\$18.00	10%	\$16.20	\$16.20
1	Lenovo	30H00015US	ThinkStation P3 Tiny Workst...	\$1,649.00	20%	\$1,319.20	\$1,319.20
1	Extron Electronics	26-713-01	DPM-HDF/0.5 4K PLUS Displa...	\$130.00	20%	\$104.00	\$104.00
1	Blackmagic Design	CONVCMIC/SH03G/WPSU	Micro Converter SDI to HDMI...	\$105.00	20%	\$84.00	\$84.00
1	Blackmagic Design	ATEM2MECONHD	Blackmagic Design ATEM 2 M..	\$1,695.00	4%	\$1,627.20	\$1,627.20
1	Skaarhoj	AIR-FLY-PRO-N-V3B	Air Fly Pro w/NKK Buttons an..	\$4,799.00	4%	\$4,607.04	\$4,607.04
1	Skaarhoj	PTZ-PRO-J-V2	PTZ Pro w/Hall Effect Joystick	\$2,999.00	4%	\$2,879.04	\$2,879.04
1	Inogeni	SDI2USB3	SDI2USB3	\$525.00	11%	\$467.25	\$467.25
1	Middle Atlantic	U1V-4	1SP VENTED SHELF 4PK	\$283.00	20%	\$226.40	\$226.40
1	Middle Atlantic	UPX-2000R-2	2000VA 120V UPS LOCAL BAN..	\$2,700.00	20%	\$2,160.00	\$2,160.00
1		Epitome Networks - Installation Parts	Misc parts, cables, wall plate...			\$11,102.61	\$11,102.61
1		Epitome Networks - VASCUPP Labor				\$0.00	\$32,320.00
AUDIO/VIDEO TOTAL							\$126,327.62
BOARDROOM TOTAL							\$126,327.62

OPTION | REAR ROOM CAMERAS

SCOPE

- Addition of two more QSC cameras to rear room areas.

AUDIO/VIDEO

QTY	MANUFACTURER	MODEL	DESCRIPTION	AVSO		PRICE	TOTAL
				MSRP	DISCOUNT		
2	QSC	NC-20x60	20x Optical Zoom 60° Horizo...	\$5,545.00	20%	\$4,440.00	\$8,880.00
AUDIO/VIDEO TOTAL							\$8,880.00
SHIPPING AND TAXES							\$0.00

SUMMARY

EQUIPMENT TOTAL	\$8,880.00
LABOR	\$0.00
SHIPPING	\$0.00
TAX	\$0.00
OPTION REAR ROOM CAMERAS TOTAL	+\$8,880.00

OPTION | REAR ROOM VOICE LIFT WIRELESS MIC REPLACEMENT

SCOPE

- Replace existing wireless microphone system with in ceiling multi-channel microphone system.
- Multi-zone ceiling speakers will be added to provide voice lift inside the space taking microphone pickup from one side of the room and projecting it out the speakers on the other side of the room.

AUDIO/VIDEO

QTY	MANUFACTURER	MODEL	DESCRIPTION	MSRP	AVSO DISCOUNT	PRICE	TOTAL
1	LEA Professional	CONNECT 88D	8 Channel x 80 watt @ 4Ω, 8Ω.	\$3,858.00	20%	\$3,086.40	\$3,086.40
12	QSC	AC-C6T	6.5" Two-way ceiling speake...	\$157.00	20%	\$125.60	\$1,507.20
2	Shure	MXA920W-S	Ceiling Array Microphone, Sq..	\$4,732.00	20%	\$3,785.60	\$7,571.20
1	Epitome Networks - Installation Parts		Misc parts, cables, wall plate...			\$851.78	\$851.78
1	Epitome Networks - VASCUPP Labor					\$0.00	\$2,240.00
AUDIO/VIDEO TOTAL							\$15,256.58
SHIPPING AND TAXES							\$0.00
SUMMARY							
EQUIPMENT TOTAL							\$13,016.58
LABOR							\$2,240.00
SHIPPING							\$0.00
TAX							\$0.00
OPTION REAR ROOM VOICE LIFT WIRELESS MIC REPLACEMENT TOTAL							+\$15,256.58

ACCEPTANCE

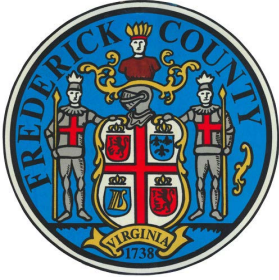
FINANCIAL

PAYMENT SCHEDULE
To be determined

EQUIPMENT TOTAL	\$94,007.62
LABOR TOTAL	\$32,320.00
SUBTOTAL	\$126,327.62
TOTAL TAX	\$0.00
PROJECT TOTAL	\$126,327.62

OPTIONS Not included in the project total. Initial to the left to add the option to your project.

_____ OPTION REAR ROOM CAMERAS	+\$8,880.00
_____ OPTION REAR ROOM VOICE LIFT WIRELESS MIC REPLACEMENT	+\$15,256.58



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$300,000.

This amount represents proffer funds for the install of an outdoor spray-ground facility at Clearbrook Park. This item has been approved by the P&R Commission.

The committee recommends approval.

Attachments:

[Parks CB_ SpragroundProffer.pdf](#)



MEMO

To: Finance Committee [REDACTED]
From: Stacy Herbaugh, Director [REDACTED]
Subject: Proffer Request: Spray-ground, Clearbrook Park
Date: December 1, 2023

The Parks and Recreation Commission is requesting \$300,000 in proffer funds be used to install an outdoor spray-ground facility at Clearbrook Park. The requested funds would supplement capital funds currently allocated to Parks and Recreation for playground improvements at Clearbrook Park. The spray-ground facility would be located apart from the pool and proximate to the existing playground creating a unique play experience and options for Frederick County residents. As an extension of the playground, use of the spray-ground would be free to the public. Images of comparable facilities are attached for reference. (Attachment 1)

The cost projection of the project is as follows, any unused proffer funds would be returned to the Parks and Recreation proffer account:

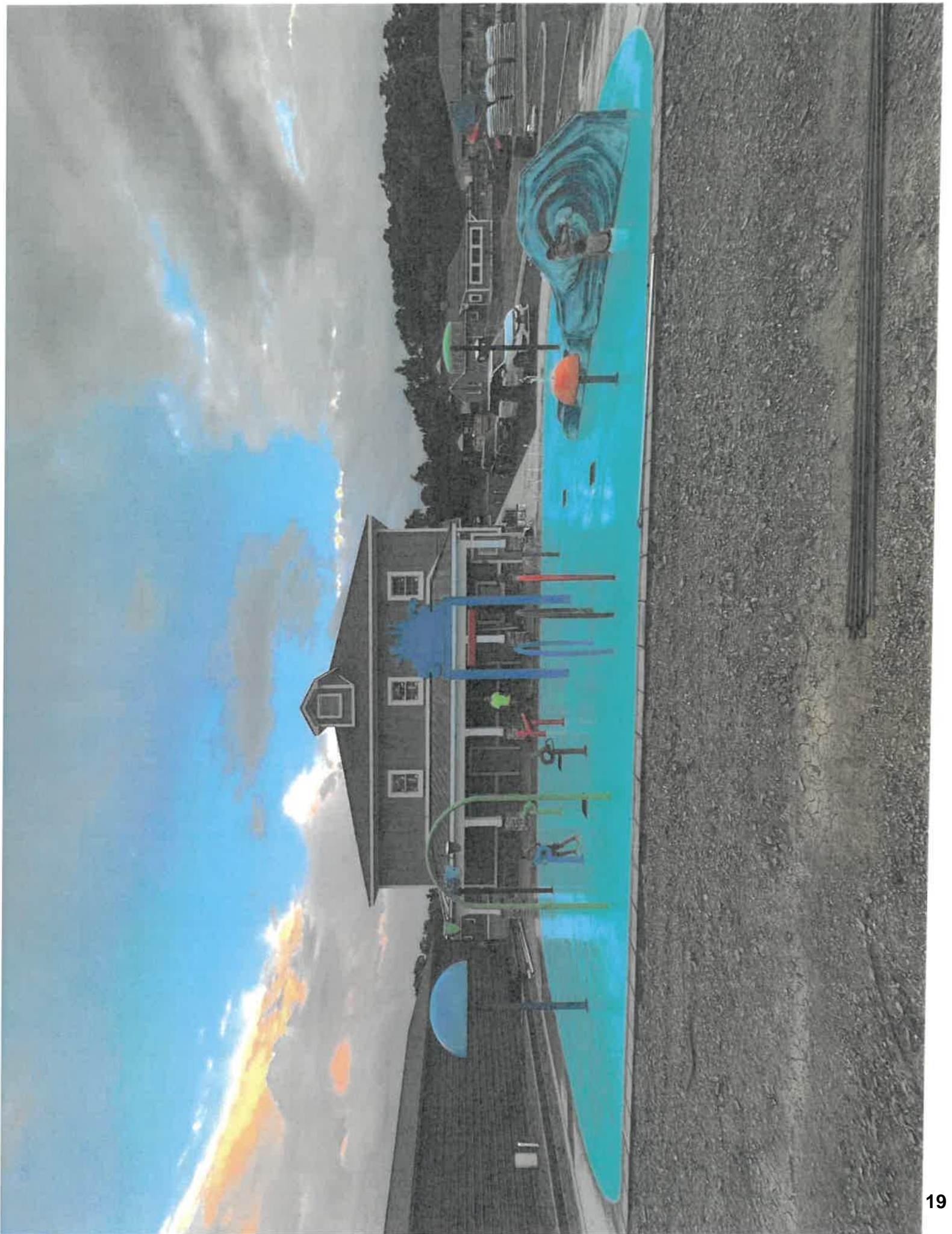
Proposed Outdoor Spray-Ground	
Proffer Request	\$300,000
Current Capitol Allocation	\$340,830
Total:	\$640,830

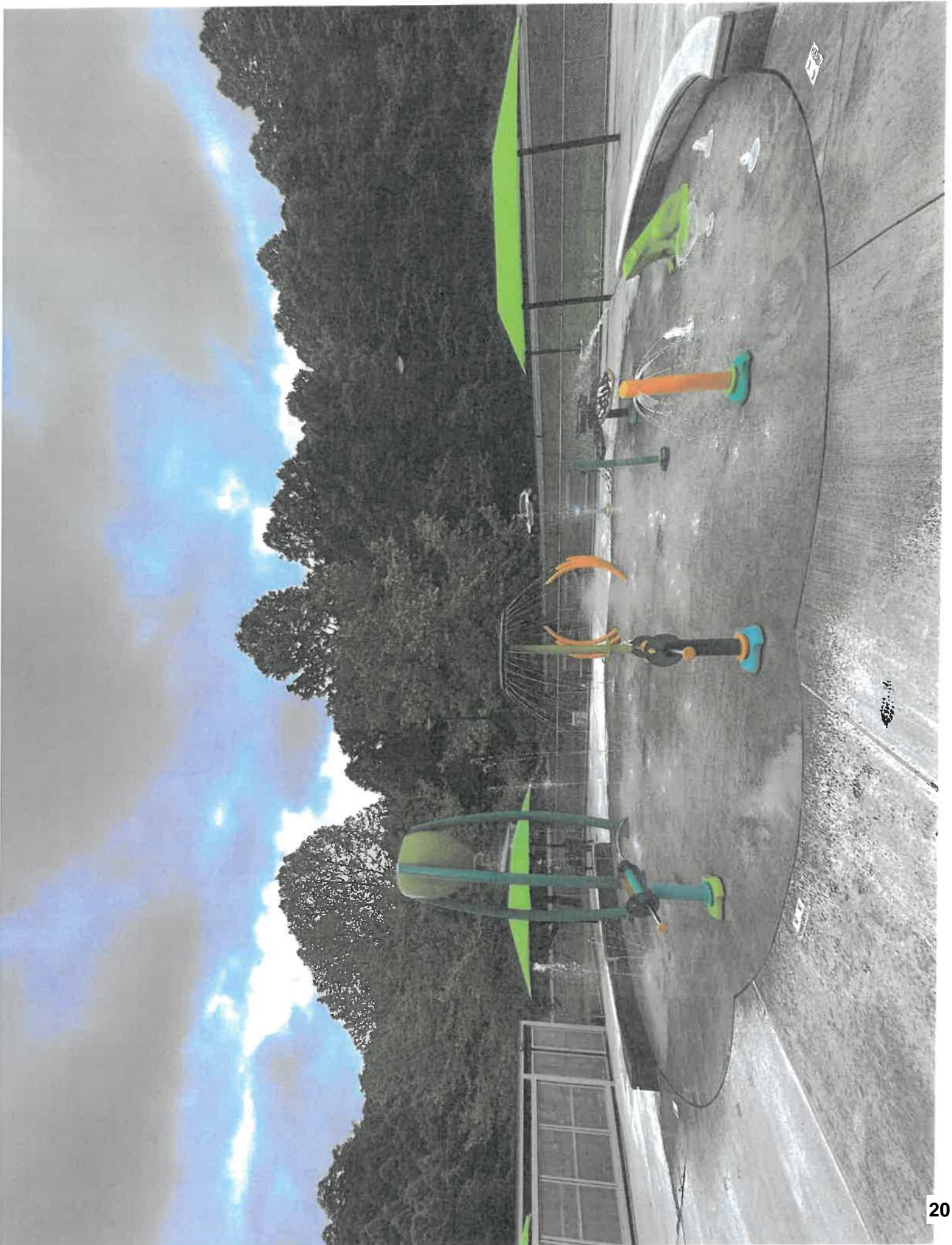
Amenity development at Regional Parks is referenced in the county Capital Improvements Plan under the heading of "Regional Parks" for the purpose of meeting the needs of new and existing residents. Spray-grounds are a popular recreation amenity regionally and nationally with much interest expressed locally. There are several contributing developments in the 10-15-mile park service area.

The Parks and Recreation proffer balance as of October 31, 2023, was \$613,826. The Frederick County Proffer Policy is attached for reference (Attachment 2).

approved P&R Commission 11/21/23







Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

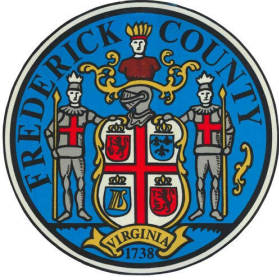
Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County=s Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County=s Capital Improvements Plan (CIP).

In order to comply with State Code '15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County=s CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)



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This amount represents funds for an easement and will be used to purchase a snow blower that attaches to a Ventrac mower. No local funds required.

The committee recommends approval.

Attachments:

[Parks CB Owens Easement.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Committee
From: Stacy Herbaugh, Director Parks and Recreation
Subject: Supplemental Appropriation
Date: December 6, 2023

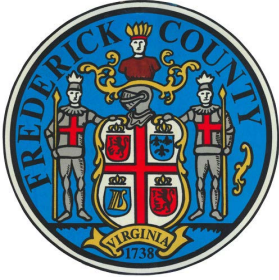
Please transfer \$10,500 from Sale of Property Line 3-010-015020-0021 to Expenditure Line 4-010-071090-8001-000-000 which represents a donation from Robert and Julie Owens for an approved water/sewer easement at Clearbrook Park.

The easement was approved at the May 24, 2023, Board of Supervisors meeting.

Please contact me should you have any questions, (540)722-8304.

Per SH: To purchase a snow blower that attaches to one of our existing Ventrac mowers.

c.s. 12/5/23



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$3,364.

These funds represent proceeds from the sale of salvaged equipment and will be use to repair a vehicle headliner. No local funds required.

The committee recommends approval.

Attachments:

[Parks Surplus.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Committee
From: Stacy Herbaugh, Director Parks and Recreation
Subject: Supplemental Appropriation
Date: January 5, 2024

Please transfer \$3364.00 from Revenue Line 3-010-015020-0006 (Sale of Salvage & Surplus) to Expenditure Line 4-010-071090-3004-002-000 which represents the sale of three salvaged z-turn mowers. (See attached Bill of Sales).

The funds received will be used to repair the headliner in an existing park owned vehicle.

Please contact me should you have any questions, (540)722-8304.



BILL OF SALE

Auction Date: Jan 1, 2024 3:13:46 PM EST

Auction ID: 3407372

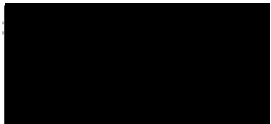
Item Number:

Description: 2003 Toro 72" Commercial Z-Turn Mower

Purchase Price: \$1,064.00

Buyer Name: Young Shin

Address



January 3, 2024

Date

GL: 3-010-015020-0006; Sale of Salvage & Surplus
Parks & Rec

1/3/24 8:44 AM



BILL OF SALE

Auction Date: Jan 1, 2024 3:20:08 PM EST

Auction ID: 3407090

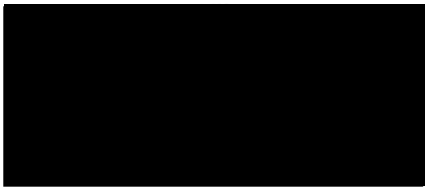
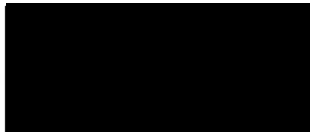
Item Number:

Description: 2003 Toro 72" Commercial Z-Turn Mower

Purchase Price: \$1,150.00

Buyer Name: Young Shin

Address:



January 3, 2024

Date

GL: 3-010-015020-0006; Sale of Salvage & Surplus
Parks & Rec

1/3/24 8:44 AM



BILL OF SALE

Auction Date: Jan 1, 2024 3:20:44 PM EST

Auction ID: 3407369

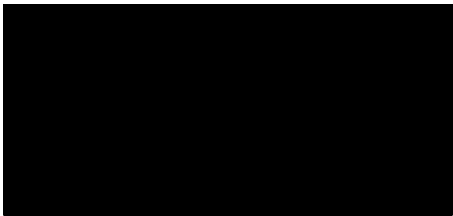
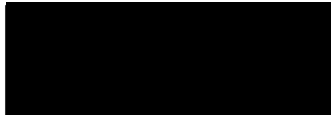
Item Number:

Description: 2003 Toro 72" Commercial Z-Turn Mower

Purchase Price: \$1,150.00

Buyer Name: Young Shin

Address:

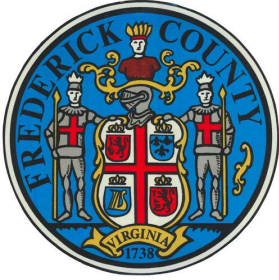


January 3, 2024

Date

GL: 3-010-015020-0006; Sale of Salvage & Surplus
Parks & Rec

1/3/24 8:44 AM



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$46,000.

This amount represents a donation for enhancements to the Walking in a Winter Wonderland Light Show. No local funds required.

The committee recommends approval.

Attachments:

[Parks Donation Winter Wonderland.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

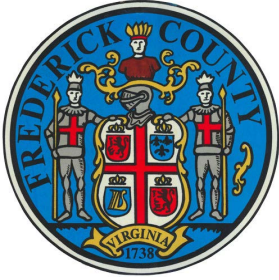
www.fcprd.net

MEMO

To: Finance Committee
From: Stacy Herbaugh, Director Parks and Recreation ^(SH)
Subject: Supplemental Appropriation
Date: February 13, 2024

Please transfer \$46,000 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071090-5412-000-000 which represents a donation from the Winchester-Frederick County Convention and Visitors Bureau to be used towards the enhancement of the Walking in a Winter Wonderland Light Show.

Please contact me should you have any questions, (540)722-8304.



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$15,155 and a General Fund supplemental appropriation in the amount of \$2,273.

These amounts represent an increase in the eligible amount from a DOAV grant (\$15,155), and the corresponding increase in the local share (\$2,273).

The committee recommends approval.

Attachments:

[WRAA DOAV grant.pdf](#)

[WRAA DOAV grant app request.pdf](#)



WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD
WINCHESTER, VIRGINIA 22602
(540) 662-5786

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: Nick Sabo, Winchester Regional Airport Authority Executive Director
Date: February 12, 2024
RE: Finance Committee Agenda Item | Supplemental Appropriation

In its approved FY24 capital budget, the Winchester Regional Airport Authority (WRAA) has a project for public furniture for the new terminal building. The grant agency, Virginia Department of Aviation (DOAV), revised its formula and increased the amount eligible for a grant. To maximize the available grant, which reimburses 80% of project costs, the WRAA requests a supplemental appropriation in the amount of \$15,155, including \$2,273 in additional revenue from Frederick County.

Project: Terminal Furniture (State Eligible)		
Source	FY24 Budget	Requested
DOAV	\$40,320	\$52,444
Fred Co	\$7,560	\$9,833
City	\$2,520	\$3,278
Total	\$50,400	\$65,555

Expense: 4 - 085 - 081030 - 8801 - 000 - 057, \$65,555
Revenue: 3 - 085 - 024040 - 0012, \$52,444
Revenue: 3 - 085 - 019110 - 0009, \$9,833
Revenue: 3 - 085 - 019110 - 0009, \$3,278

We appreciate the support of Frederick County. Please advise if you have questions or need additional information.

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.

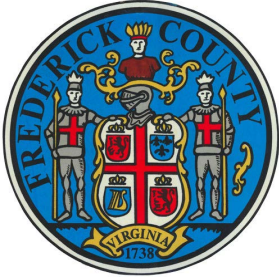
Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

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

Requesting Department	Winchester Regional Airport					
Name of Grant	Terminal Furniture					
Grantor	Virginia Department of Aviation					
Grant deadline for submission	02/29/2024					
Total Amount of Anticipated Award	\$ 65,555.00					
Purpose of grant (summary)	Furniture for public spaces in new terminal building					
Grant approved through budget process? (Yes/No)	Yes					
Local Match Requirement (Yes/No)	Yes	Amount:	\$ 13,111.00			
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)	City \$3,278 Frederick County \$9,833					
Other associated costs	Other furniture needs will be borne by WRAA debt associated with the terminal project					
Continuing obligation and cost (fin comm/BOS approval required)	n/a					
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	How many?		Total cost, including fringes:		
Revenue and Expenditure codes & amounts	Expense: 4 - 085 - 081030 - 8801 - 000 - 057, \$65,555 Revenue: 3 - 085 - 024040 - 0012, \$52,444 Revenue: 3 - 085 - 019110 - 0009, \$9,833 Revenue: 3 - 085 - 019110 - 0009, \$3,278					
Department Contact (name, email, phone)	Nick Sabo, nsabo@flyokv.com, 540-662-5786					
Department Head approval to apply for grant	Nick Sabo			Digitally signed by Nick Sabo Date: 2024.02.14 09:36:43 -05'00'	Date	02/14/2024
BOS approval date (if applicable)	n/a approved through budget					
Finance review of grant policy compliance	Sharon Kibler			Digitally signed by Sharon Kibler Date: 2024.02.14 10:17:57 -05'00'	Date	02/14/2024
County Administrator approval to apply for grant	Michael Bollhoefer			Digitally signed by Michael Bollhoefer Date: 2024.02.14 12:17:52 -05'00'	Date	

Notes:

Amounts revised 2/2024 to add \$15,155. Revision S/A to Fin Cmte 2/21/24.



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$13,496.

This amount represents a contribution towards the terminal project. No local funds required.

The committee recommends approval.

Attachments:

[WRAA Delta donation.pdf](#)



WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD
WINCHESTER, VIRGINIA 22602
(540) 662-5786

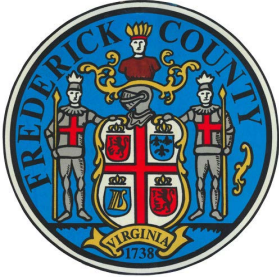
MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: Nick Sabo, Winchester Regional Airport Authority Executive Director
Date: February 14, 2024
RE: Finance Committee Agenda Item | Appropriation of Funds

The Winchester Regional Airport Authority (WRAA) received a contribution from Delta Airport Consultants towards the terminal project. Request appropriation of these funds as shown below. No local funds required.

Expense: 4 - 085 - 081030 - 8801 - 000 - 057, \$13,496
Revenue: 3 - 085 - 018990 - 0010, \$13,496

We appreciate the support of Frederick County. Please advise if you have questions or need additional information.



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,952.79.

This amount represents 2 auto claims and will go toward the repairs of the vehicles. No local funds required.

The committee recommends approval.

Attachments:

[SheriffAutoClaim.pdf](#)

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 : January 4, 2024
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received checks from VACoRP totaling \$7,952.79 for auto claims.

We are requesting the following amount to be appropriated in line item 31020-3004-000-002 (Vehicle Maintenance). This amount will go towards repairs.

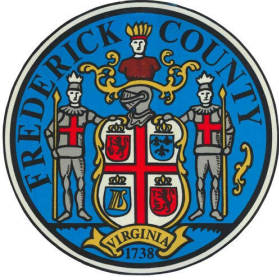
\$4,637.88 – Auto claim dated November 1, 2023, involving Deputy Heustis

\$3,314.91 – auto claim dated September 18, 2023, involving 1st Lieutenant Cornwell

Thank you,

LWM/adc

3-010-018990-0001
c.s. 11/29/23 & 12/21/23



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,000.

This amount represents a donation received and will go toward the building at the impound lot. No local funds required.

The committee recommends approval.

Attachments:

[SheriffDonation.pdf](#)

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 – building
DATE : January 8, 2024

The Frederick County Sheriff's Office has received a donation totaling \$10,000.00. This amount has been posted to 3-010-018990-0006

We are requesting this amount to be appropriated in line item 31020-8900-000-000 (Improvements other than buildings). This amount will go towards the building at the impound lot.

Thank you,

LWM/adc

c.s. 12/2/23

FOR SECURITY PURPOSES, THE FACE OF THIS DOCUMENT CONTAINS A GREEN BACKGROUND PRINTED ON TRUE WATERMARK PAPER

Edward Jones
MAKING SENSE OF INVESTING

201 Progress Parkway
Maryland Heights, MO 63043

Check Number
151893942

VOID AFTER 180 DAYS

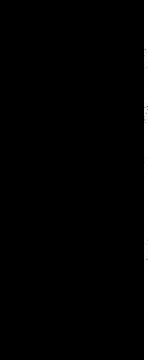
Date: 07/17/2023

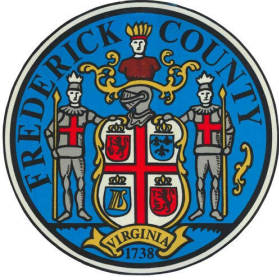
70-2382
719

PAY: Ten Thousand and no/100 dollars *****

Pay to the order of: FRED. COUNTY SHERIFF'S OFFICE
190 BALLYGAR DR
WINCHESTER VA 22602-2367

Amount \$*****10,000.00





Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$29,914.

This amount represents eSummons funds to be used for 25 printers and mounts. No local funds required.

The committee recommends approval.

Attachments:

[SheriffeSummons.pdf](#)

Frederick County Sheriff's Office



Sheriff Lenny Millholland

Major Steve A. Hawkins



1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO: Cherly Shiffler, Director of Finance
FROM: Sheriff Lenny Millholland
SUBJECT: Transfer of Revenue Funds – eSummons
DATE: January 29, 2024

Pursuant to §17.1-279.1, Code of Virginia, a fee is assessed as part of the costs in each criminal or traffic case in the Frederick County Courts. Chapter 155, Article XII, Code of Frederick County, states the Treasurer shall hold funds subject to disbursement by the Board of Supervisors to the Sheriff of Frederick County solely to fund software, hardware, and associated equipment costs for the implementation and maintenance of an electronic summons systems.

As the Sheriff's Office continues to expand the use of the eSummons System, additional printers and printer mounts are required. For this reason, the Sheriff's Office requests that an additional \$29,914.00 be appropriated for the purchase of the following (estimated cost figures below):

MP-A40-BT-00A (Printer)							
 <p>Seiko MP-A40 Series Receipt Printer Part #: MP-A40-BT-00A SKU: SEI455981</p> <p>Seiko Instruments brings the MP-A40 Series Mobile Printers brings receipt printers on a mobile scale, while still being rugged and durable. The MP-A40 Series is compatible with all the latest operating systems on Windows, Android, and iOS. Bluetooth and Wi-Fi capabilities on the MP-A40 Series provides additional support and flexibility for everyday jobs. Lightweight at less than 2 pounds, the MP-A40 Series won't weigh you down as you're printing receipts at high resolutions quickly.</p> <p>Part Details: Mobile Receipt Printer - Seiko MP-A40 - Thermal - 4" Print Width - Bluetooth - 105 mm/s - 80 mm Paper Width - Tear bar - Black - P54 - Use With: Roll Paper/Label Roll Paper - Bundle includes AC Adapter - AC Cable - Battery Pack - USB Cable - Thermal Paper Sample Roll</p> <p>MSRP: \$599.99 Price: \$900.82</p> <p><input type="button" value="ADD TO CART"/></p> <p>In Stock</p> <p>SII  Need a different version of the Seiko MP-A40 Series Receipt Printer? View all 4 configurations</p>	<p>25 X 900.82 = \$22,520.50</p>						
<p>Description: Seiko Universal Printer Mounts</p> <table border="1"> <thead> <tr> <th>Model - Item Description</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>- Seiko Printer Mount Westin #500-0155</td> <td>25.00</td> </tr> <tr> <td>PROPOSAL TOTAL</td> <td>\$7,393.50</td> </tr> </tbody> </table>	Model - Item Description	Quantity	- Seiko Printer Mount Westin #500-0155	25.00	PROPOSAL TOTAL	\$7,393.50	<p>25 X 295.74 = \$7,393.50</p>
Model - Item Description	Quantity						
- Seiko Printer Mount Westin #500-0155	25.00						
PROPOSAL TOTAL	\$7,393.50						

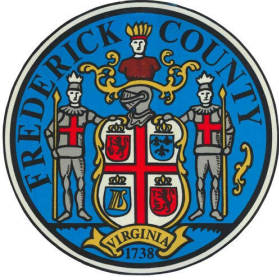
Additional Notes:

- The Sheriff's Office eSummons line-item number is 3102-5409-000-005.
- The above items have been purchased in the past and have proven compatible with our existing system. All items were previously reviewed and approved by the County IT Department.
- eSummons Revenue balance reported by Finance as of January 29, 2024, was \$210,512.29.

Thank you,



Sheriff Lenny Millholland



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Items For Information Only

Title:

The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2022 Popular Annual Financial Report (PAFR). This is the 17th consecutive year that Frederick County has received this achievement.

Attachments:

[PAFR2022Award.pdf](#)



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

11/10/2023

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: mlevine@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **County of Frederick** has received GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR Award) for its Popular Annual Financial Report for the fiscal year ended June 30, 2022.

The Award represents a significant achievement by the entity. In order to be eligible for the PAFR Award, a government must also submit its annual comprehensive financial report to GFOA's Certificate of Achievement for Excellence in Financial Reporting Program and receive the Certificate for the current fiscal year. Each eligible report is reviewed by judges who evaluate the report based on the following categories: reader appeal, understandability, distribution methods, creativity and other elements.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.



Government Finance Officers Association

203 North LaSalle Street, Suite 2700

Chicago, Illinois 60601-1210

312.977.9700 fax: 312.977.4806

11/10/2023

Cheryl Shiffler
Finance Director
County of Frederick

Dear Cheryl:

A panel of independent reviewers has completed its examination of your Popular Annual Financial Report (PAFR) submitted to Government Finance Officers Association (GFOA). We are pleased to notify you that your PAFR for the fiscal year ended June 30, 2022, has substantially met the requirements of the PAFR Program. In the absence of authoritative standards governing the presentation, these requirements are based on an evaluation of information presented, reader appeal, understandability, distribution, and other elements (such as whether the PAFR is a notable achievement for the government given the government's type and size, and the PAFR's creativity and usefulness). The report received a grade of either partially satisfies, good or excellent in each category weighted at 20% or higher from at least two of the three judges.

Each entity submitting a report to the PAFR Program is provided with confidential comments and suggestions for possible improvements in the subsequent year's presentation. Your comments and suggestions, as well as a "Scoring Summary" form, are included in your electronic award packet. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next PAFR.

You will also find a PAFR Award enclosed with these results. A current holder of a PAFR Award may include a reproduction of the Award in its immediately subsequent PAFR. A camera-ready copy of your Award is enclosed for that purpose. If you reproduce your Award in your next report, please refer to the enclosed instructions. We hope that appropriate publicity will be given to this notable achievement. A sample news release has been enclosed. First-time recipients will receive a plaque in approximately 10 weeks.

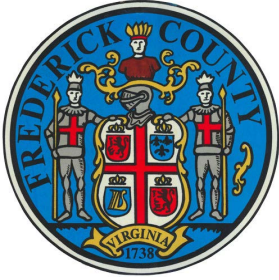
The PAFR Award is valid for one year. To continue your participation in the program, it will be necessary for you to submit your next PAFR to GFOA within six months of the end of your entity's fiscal year.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain a well-presented PAFR. If we can be of further assistance, please do not hesitate to contact the PAFR Program staff in the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services Center



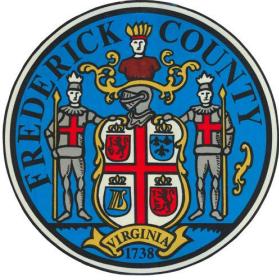
Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Items For Information Only

Title: The Finance Director provides a Fund 10 Transfer Report for December 2023.

Attachments:

[Txf DEC23.pdf](#)

DATE	BUDGET TRANSFERS DECEMBER 2023 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
12/1/2023	CLERK OF THE CIRCUIT COURT	SALARY INCREASES 12/23	2106	1001	000	004	1,031.57
	CLERK OF THE CIRCUIT COURT		2106	1001	000	003	895.37
	CLERK OF THE CIRCUIT COURT		2106	1001	000	039	895.37
	TRANSFERS/CONTINGENCY		9301	5807	000	002	(2,822.31)
12/14/2023	RECREATION CENTERS AND PLAYGROUNDS	ADDITIONAL WINTER WONDERLAND FOR RESALE ITEMS	7104	5412	000	000	(520.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5414	000	000	520.00
12/14/2023	JUVENILE COURT PROBATION	TO COVER OFFICE SUPPLIES REMAINDER OF FISCAL YEAR	3303	3002	000	004	(2,000.00)
	JUVENILE COURT PROBATION		3303	5401	000	000	2,000.00
12/14/2023	COMMONWEALTH'S ATTORNEY	TO FUND BOOKS AND SUBSCRIPTIONS	2201	5401	000	000	(1,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5411	000	000	1,000.00
12/20/2023	TREASURER	SALARY INCREASES 12/23	1213	1001	000	038	(2,708.00)
	TREASURER		1213	1001	000	039	2,708.00
	TREASURER		1213	1001	000	038	(2,708.00)
	TREASURER		1213	1001	000	057	2,708.00
	FINANCE		1214	1001	000	003	8,730.00
	ELECTORAL BOARD AND OFFICIALS		1301	3010	000	000	(379.00)
	ELECTORAL BOARD AND OFFICIALS		1301	1006	000	001	379.00
	REGISTRAR		1302	5204	000	000	(1,231.00)
	REGISTRAR		1302	1001	000	001	1,231.00
	SHERIFF		3102	1002	000	074	(3,572.00)
	SHERIFF		3102	1001	000	060	3,572.00
	SHERIFF		3102	1002	000	076	(3,148.00)
	SHERIFF		3102	1001	000	065	3,148.00
	SHERIFF		3102	1007	000	001	(2,864.00)
	SHERIFF		3102	1001	000	076	2,864.00
	SHERIFF		3102	1007	000	001	(2,828.00)
	SHERIFF		3102	1002	000	092	2,828.00
	SHERIFF		3102	1007	000	001	(2,828.00)
	SHERIFF		3102	1001	000	013	2,828.00
	SHERIFF		3102	1007	000	001	(2,828.00)
	SHERIFF		3102	1002	000	090	2,828.00
	FIRE AND RESCUE		3505	1007	000	001	(41.00)
	FIRE AND RESCUE		3505	1001	000	152	41.00
	FIRE AND RESCUE		3505	1007	000	001	(2,438.00)
	FIRE AND RESCUE		3505	1001	000	141	2,438.00
	FIRE AND RESCUE		3505	1007	000	001	(5,927.00)
	FIRE AND RESCUE		3505	1001	000	148	5,927.00
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(8,730.00)
12/26/2023	COUNTY ADMINISTRATION	FIRST AID CABINETS AT COUNTY ADMINISTRATION	1201	3002	000	000	(3,500.00)
	COUNTY ADMINISTRATION		1201	5401	000	000	3,500.00
12/27/2023	RECREATION CENTERS AND PLAYGROUNDS	TO COVER OVERTIME COSTS	7104	1003	000	000	(2,089.46)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	2,089.46
	CLEARBROOK PARK		7109	1003	000	000	(56.80)
	CLEARBROOK PARK		7109	1005	000	001	56.80
12/28/2023	PUBLIC SAFETY COMMUNICATION	PAY FOR EXECUTIVE SEARCH	3506	5506	000	000	(8,750.00)
	PUBLIC SAFETY COMMUNICATION		3506	3002	000	000	8,750.00
1/2/2024	PUBLIC SAFETY COMMUNICATION	COVER ANNUAL MEMBERSHIP DUES	3506	5506	000	000	(144.00)
	PUBLIC SAFETY COMMUNICATION		3506	5801	000	000	144.00
1/2/2024	RECREATION CENTERS AND PLAYGROUNDS	TO COVER WINTER WONDERLAND ITEMS FOR RESALE	7104	5412	000	000	(1,504.40)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5414	000	000	1,504.40
1/2/2024	PUBLIC SAFETY COMMUNICATION	TRANSFER CURRENT CONTRACT	3506	3010	000	000	(20,382.76)
	PUBLIC SAFETY COMMUNICATION		3506	9005	000	000	20,382.76
1/2/2024	HUMAN RESOURCES	TRANSFER TO COVER OVERTIME	1203	5401	000	000	(805.00)
	HUMAN RESOURCES		1203	1005	000	000	805.00
1/3/2024	INFORMATION TECHNOLOGY	RECLASS HELP DESK MANAGE ENGINE	1220	3005	000	000	(48,025.44)
	INFORMATION TECHNOLOGY		1220	9005	000	000	48,025.44
1/4/2024	INFORMATION TECHNOLOGY	RECLASS MAINTENANCE SERVICE CONTRACTS	1220	3005	000	000	(365,398.06)
	INFORMATION TECHNOLOGY		1220	9005	000	000	365,398.06
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	(65,551.68)
	MANAGEMENT INFORMATION SYSTEMS		1222	9005	000	000	65,551.68
1/4/2024	INFORMATION TECHNOLOGY	RECLASS OTHER CONTRACTUAL SERVICE	1220	3010	000	000	(320,244.84)
	INFORMATION TECHNOLOGY		1220	9005	000	000	320,244.84
1/4/2024	MANAGEMENT INFORMATION SYSTEMS	TO COVER INVOICE FOR BAI	1222	5401	000	000	(4,000.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3002	000	000	4,000.00
1/9/2024	DEPARTMENT OF SOCIAL SERVICES	TO ABSORB ADDITIONAL OVERTIME	5316	1001	000	000	(50,000.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	1005	000	000	50,000.00



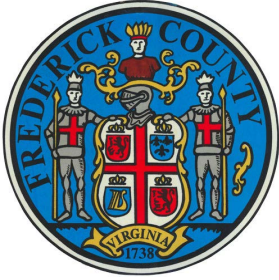
Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Items For Information Only

Title: The Finance Director provides a Fund 10 Transfer Report for January 2024.

Attachments:

[Txf JAN24.pdf](#)

BUDGET TRANSFERS JANUARY 2024								
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT	
1/12/2024	JUVENILE AND DOMESTIC COURT	TRANSFER FUNDS TO COVER OTHER CONTRACTUAL	2105	9000	000	000	(2,678.00)	
	JUVENILE AND DOMESTIC COURT		2105	3010	000	000	2,678.00	
1/12/2024	ELECTORAL BOARD AND OFFICIALS	FOOD FOR WEEKLY MEETING	1301	5401	000	000	(29.45)	
	ELECTORAL BOARD AND OFFICIALS		1301	5413	000	999	29.45	
1/18/2024	CLEARBROOK PARK	TO COVER VEHICLE REPAIR	7109	3004	000	002	1,904.38	
	SHERANDO PARK		7110	8001	000	000	(1,904.38)	
1/23/2024	PUBLIC SAFETY COMMUNICATIONS	WINCHESTER STAR ANNUAL SUBSCRIPTION	3506	5413	000	000	(45.00)	
	PUBLIC SAFETY COMMUNICATIONS		3506	5411	000	000	45.00	
1/25/2024	ELECTORAL BOARD AND OFFICIALS	FOOD FOR WEEKLY MEETING	1301	5401	000	000	(49.27)	
	ELECTORAL BOARD AND OFFICIALS		1301	5413	000	000	49.27	
1/29/2024	CLERK OF THE CIRCUIT COURT	JANUARY PAYROLL INCREASES	2106	1001	000	040	15,560.66	
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(15,560.66)	
	SHERIFF		3102	1001	000	073	(1,977.00)	
	SHERIFF		3102	1001	000	079	1,977.00	
	SHERIFF		3102	1002	000	076	(4,731.00)	
	SHERIFF		3102	1001	000	056	4,731.00	
	INSPECTIONS		3401	1005	000	000	(2,882.00)	
	INSPECTIONS		3401	1001	000	014	2,882.00	
	FIRE AND RESCUE		3505	1007	000	001	(1,360.00)	
	FIRE AND RESCUE		3505	1001	000	042	1,360.00	
	FIRE AND RESCUE		3505	1007	000	001	(2,429.00)	
	FIRE AND RESCUE		3505	1001	000	083	2,429.00	
	FIRE AND RESCUE		3505	1007	000	001	(2,487.00)	
	FIRE AND RESCUE		3505	1001	000	107	2,487.00	
1/30/2024	RECREATION CENTERS AND PLAYGROUNDS	TO COVER MERCHANDISE FOR RESALE/WINTER WONDERLAND	7104	5412	000	000	(3,616.00)	
	RECREATION CENTERS AND PLAYGROUNDS		7104	5414	000	000	3,616.00	
1/31/2024	COUNTY ADMINISTRATOR	DEHAVEN LUNCH	1201	5506	000	000	(715.00)	
	COUNTY ADMINISTRATOR		1201	5413	000	000	715.00	
	COUNTY ADMINISTRATOR		1201	5506	000	000	(65.00)	
	COUNTY ADMINISTRATOR		1201	5413	000	000	65.00	
2/1/2024	INFORMATION TECHNOLOGY	RECLASS LICENSES FOR MANAGEENGINE	1220	3005	000	000	(4,568.00)	
	INFORMATION TECHNOLOGY		1220	9005	000	000	4,568.00	
2/5/2024	PLANNING	COVER SUBSCRIPTION PRODUCT CHARGES	8101	5413	000	000	(1,600.00)	
	PLANNING		8101	5411	000	000	1,600.00	



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Items For Information Only

Title: The Finance Director provides financial statements ending December 31, 2023.

Attachments:
[FinStmt DEC23.pdf](#)

County of Frederick
General Fund
December 2023

ASSETS	FY24 <u>12/31/23</u>	FY23 <u>12/31/22</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	67,674,714.55	43,844,095.89	23,830,618.66 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	332,372.12	387,941.05	(55,568.93)
Taxes, Commonwealth, Reimb. P/P	13,581,683.61	31,136,682.77	(17,554,999.16)
Streetlights	1,075.16	2,404.83	(1,329.67)
Miscellaneous Charges	39,596.21	32,914.70	6,681.51
Prepaid Postage	1,015.26	4,476.25	(3,460.99)
GL controls (est.rev / est. exp)	<u>(15,933,336.56)</u>	<u>(28,211,227.67)</u>	<u>12,277,891.11 (1) Attached</u>
TOTAL ASSETS	<u>65,698,675.35</u>	<u>47,198,842.82</u>	<u>18,499,832.53</u>
LIABILITIES			
Accrued Wages Payable	1,774,175.66	1,611,803.87	162,371.79
Performance Bonds Payable	1,565,220.92	1,480,501.24	84,719.68
Taxes Collected in Advance	272,271.05	567,466.28	(295,195.23) *B
Deferred Revenue	<u>13,512,267.78</u>	<u>31,226,871.82</u>	<u>(17,714,604.04) *C</u>
TOTAL LIABILITIES	17,123,935.41	34,886,643.21	(17,762,707.80)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	7,026,884.65	2,091,303.19	4,935,581.46 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	568,708.44	564,942.58	3,765.86
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Opoid Settlement	380,655.34	0.00	380,655.34
Courthouse Fees	569,633.56	539,188.28	30,445.28
Animal Shelter	1,387,401.98	1,341,126.42	46,275.56
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	9,432,140.01	7,600,900.67	1,831,239.34 (3) Attached
Parks Reserve	192,036.04	132,668.69	59,367.35
E-Summons Funds	210,512.29	216,272.75	(5,760.46)
VDOT Revenue Sharing	0.00	436,270.00	(436,270.00) *D
Undesignated Adjusted Fund Balance	<u>28,142,954.92</u>	<u>(1,274,285.68)</u>	<u>29,417,240.60 (4) Attached</u>
TOTAL EQUITY	<u>48,574,739.94</u>	<u>12,312,199.61</u>	<u>36,262,540.33</u>
TOTAL LIAB. & EQUITY	<u>65,698,675.35</u>	<u>47,198,842.82</u>	<u>18,499,832.53</u>

NOTES:

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

*B Prepayment of taxes.

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

*D Transferred to Transportation Fund for Renaissance.

BALANCE SHEET

(1) GL Controls	FY24	FY23	Inc/(Decrease)
Estimated Revenue	245,296,963	232,708,712	12,588,252
Appropriations	(135,978,891)	(132,623,942)	(3,354,949)
Est. Transfers to Other Funds	(132,278,293)	(130,387,300)	(1,890,993)
Encumbrances	7,026,885	2,091,303	4,935,581
Total	(15,933,337)	(28,211,228)	12,277,891

(2) General Fund Purchase Orders 12/31/23

	Amount	
County Office Buildings	35,668.22	Generator Repair at Public Safety Building
	9,950.00	Rooftop Air Handler Unit Access Platform CAB
	278,972.92	70 Ton High Efficiency Trane Roof Top Unit CAB
Fire and Rescue	27,907.36	Lifepak Accessories
	683.49	Uniforms and Boots
	174,315.04	(4) F-150 Crew Cabs
	1,063,868.00	(2) All Poly 3,000 Gallon Tankers
	34,752.32	Emergency Lighting
	800,482.00	(2) 2023 Horton Ambulances F-550
	116,854.34	Stryker Items
	189,924.00	(51) Diesel Exhaust Filtration Systems
	55,773.00	Hose, Pump, Aerial and Ground Ladder Testing
Inspections	66,089.32	(2) 2024 Ford Broncos
IT	849,490.00	PC Refresh for the Sheriff's office.
	9,183.52	SQL License for CAMA
	7,200.00	Upgrade Adaptive Security Appliance Firewalls for the Kent Building
	17,070.71	Camera System Install DSS
Parks and Recreation	45,763.36	Toro Multi Pro Spray Rig
	31,293.12	Uniforms and Shirts
	276,953.00	Main Playground Replacement Clearbrook Park
	86,324.83	Sherando Park Abex Playground Replacement Installed
	19,346.18	New Hanwha Camera System for Sherando Park
	62,881.00	Sherando Pickleball Courts
	6,067.20	(2) Ventrac Blower Attachments
	43,931.84	(2) John Deere Gator Utility
	67,016.00	(4) Hustler Mowers
	9,841.39	(2) Diving Boards
	3,490.50	Sherando Park Field Leveling
	6,454.80	(2) Ventrac Blower Attachments
	19,645.42	Athletic Field Line Painter Brite Striper
	22,459.50	Glue Laminate Structure Shelter Sherando Park
Public Safety	6,728.40	Cab & Toolbox Accessories for 2023 Chevy Silverado
Refuse Collection	50,928.76	Ford 4WD 250 Superduty
Sheriff	36,811.06	Body Armour and Carriers
	21,705.06	Ammunition
	6,448.00	Dry Suits for Diving
	899,626.31	Uplifting New Vehicles with Equipment
	1,308,661.38	(30) Vehicles
	10,474.90	(10) Levovo ThinkPad Computers & Docking Stations
	35,255.40	(15) Laptop&Printer Mounting Package
	200,224.00	(5) Police Pursuit Vehicles
	10,369.00	Prisoner Transport and Prisoner Courthouse Safety and Security Tools and T
Total	7,026,884.65	0

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 12/31/2023	6,988,931.74	511,861.11	247,364.02	1,683,983.14	9,432,140.01

Administration	43,380.82
Bridges	17,014.32
Historic Preservation	129,000.00
Library	481,556.00
Sheriff	146,172.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Road Imp.&Transportation	802,415.00
Total Other Proffers	1,683,983.14

(4) Fund Balance Adjusted	
Beginning Balance 12/23	47,811,509.21
Revenue 12/23	117,758,500.78
Expenditures 12/23	(56,316,499.14)
Transfers 12/23	(81,110,555.93)
Ending Balance 12/31/23	28,142,954.92

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 December 2023

REVENUES:	<u>Appropriated</u>	FY24 12/31/23 <u>Actual</u>	FY23 12/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	160,510,000.00	72,414,744.03	54,092,802.22	18,321,941.81 (1)
Other local taxes	52,354,691.00	15,764,942.29	15,439,166.38	325,775.91 (2)
Permits & Privilege fees	2,425,205.00	1,421,552.20	2,195,171.49	(773,619.29) (3)
Revenue from use of money and property	2,835,936.00	4,867,512.85	2,350,728.53	2,516,784.32 (4)
Charges for Services	4,749,694.00	1,751,167.46	1,610,967.82	140,199.64
Miscellaneous	535,971.36	496,484.24	575,826.46	(79,342.22)
Recovered Costs	2,122,704.00	1,119,861.62	1,348,060.26	(228,198.64) (5)
Proffers	0.00	1,854,235.24	943,500.22	910,735.02 (5)
Intergovernmental:				
Commonwealth	13,937,658.00	12,983,410.41	17,649,893.60	(4,666,483.19) (6)
Federal	768,118.00	27,604.73	10,735.50	16,869.23 (7)
Transferred from County Capital	5,056,985.71	5,056,985.71	0.00	5,056,985.71
TOTAL REVENUES	<u>245,296,963.07</u>	<u>117,758,500.78</u>	<u>96,216,852.48</u>	<u>21,541,648.30</u>
EXPENDITURES:				
General Administration	19,362,925.81	10,118,879.54	14,106,491.25	(3,987,611.71)
Judicial Administration	3,842,164.40	1,606,751.08	1,619,352.96	(12,601.88)
Public Safety	64,541,416.44	29,711,546.66	25,391,603.28	4,319,943.38
Public Works	7,891,602.11	2,892,571.60	2,781,445.17	111,126.43
Health and Welfare	13,138,598.00	5,376,720.91	4,969,671.43	407,049.48
Education	55,000.00	0.00	27,500.00	(27,500.00)
Parks, Recreation, Culture	12,531,237.54	4,974,628.08	4,335,865.39	638,762.69
Community Development	2,710,270.62	1,635,401.27	1,503,007.02	132,394.25
TOTAL EXPENDITURES	<u>124,073,214.92</u>	<u>56,316,499.14</u>	<u>54,734,936.50</u>	<u>1,581,562.64 (8)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	144,183,969.36	81,110,555.93	87,915,186.84	(6,804,630.91) (9)
 Excess (deficiency)of revenues & other sources over expenditures & other uses	 (22,960,221.21)	 (19,668,554.29)	 (46,433,270.86)	 (26,764,716.57)
 Fund Balance per General Ledger		<u>47,811,509.21</u>	<u>45,158,985.18</u>	<u>2,652,524.03</u>
 Fund Balance Adjusted to reflect Income Statement 12/31/23		 28,142,954.92	 (1,274,285.68)	 29,417,240.60

(1)General Property Taxes	FY24	FY23	Increase/Decrease
Real Estate Taxes	37,915,208	29,839,522	8,075,686
Public Services	1,265,378	1,552,954	(287,576)
Personal Property	32,023,627	21,698,919	10,324,708
Penalties and Interest	970,710	627,129	343,581
Credit Card Chgs./Delinq.Advertising	24,703	461	24,242
Adm.Fees For Liens&Distress	215,119	373,818	(158,699)
	72,414,744	54,092,803	18,321,941

(2) Other Local Taxes

Local Sales and Use Tax	7,403,039.61	7,220,764.76	182,274.85
Communications Sales Tax	295,056.07	315,656.31	(20,600.24)
Utility Taxes	1,418,453.11	1,524,264.39	(105,811.28)
Business Licenses	1,625,313.69	1,256,604.90	368,708.79
Auto Rental Tax	116,719.89	100,069.92	16,649.97
Motor Vehicle Licenses Fees	393,919.09	306,644.07	87,275.02
Recordation Taxes	1,124,235.45	1,320,704.40	(196,468.95)
Meals Tax	2,783,267.87	2,751,287.91	31,979.96
Lodging Tax	589,610.94	630,299.90	(40,688.96)
Street Lights	11,198.68	9,287.71	1,910.97
Star Fort Fees	4,127.89	3,582.11	545.78
Total	15,764,942.29	15,439,166.38	325,775.91

(3)Permits&Privileges

Dog Licenses	9,306.00	15,217.00	(5,911.00)
Land Use Application Fees	7,050.00	9,550.00	(2,500.00)
Transfer Fees	1,775.47	1,813.72	(38.25)
Development Review Fees	345,429.45	301,587.21	43,842.24
Building Permits	676,582.17	972,820.24	(296,238.07) *1
2% State Fees	8,629.11	22,234.44	(13,605.33) *1
Electrical Permits	78,147.00	546,067.00	(467,920.00) *1
Plumbing Permits	11,943.00	15,481.88	(3,538.88)
Mechanical Permits	41,222.00	47,056.00	(5,834.00)
Sign Permits	3,050.00	3,675.00	(625.00)
Land Disturbance Permits	231,018.00	255,119.00	(24,101.00) *1
Septic Haulers Permit	200.00	-	200.00
Institutional Inspections Permit	4,000.00	3,150.00	850.00
Sewage Installation License	300.00	-	300.00
Transfer Development Rights	2,900.00	1,400.00	1,500.00
Total	1,421,552.20	2,195,171.49	(773,619.29)

(4) Revenue from use of

Money	4,415,105.48	2,276,672.51	2,138,432.97
Property	452,407.37	74,056.02	378,351.35 *2
Total	4,867,512.85	2,350,728.53	2,516,784.32

*1 Bartonsville Solar Permits issued 12/7/22 FY23.

*2 FY24 includes the sale of Aylor \$300,000.00.

(5) Recovered Costs	FY24	FY23	Increase/Decrease
	12/31/2023	12/31/2022	
Recovered Costs Treasurer's Office	816.00	74,376.00	(73,560.00)
Recovered Costs Social Services	20,318.44	21,428.80	(1,110.36)
Purchasing Rebate	181,891.83	184,640.27	(2,748.44)
Recovered Costs-IT/GIS	20,000.00	27,261.00	(7,261.00)
Recovered Cost Fire & Rescue Fee Recovery	230,546.87	222,802.19	7,744.68
Recovered Cost Fire Companies	179,067.19	177,389.17	1,678.02
Recovered Costs Sheriff	73,150.00	74,680.00	(1,530.00)
Recovered Cost FOIA	1,048.00	-	1,048.00
Reimbursement Circuit Court	3,974.02	4,081.91	(107.89)
Reimbursement Public Works	25.00	204.52	(179.52)
Clarke County Container Fees	30,701.35	33,456.40	(2,755.05)
City of Winchester Container Fees	28,408.22	38,628.27	(10,220.05)
Refuse Disposal Fees	52,934.52	75,275.55	(22,341.03)
Recycling Revenue	17,999.18	5,416.10	12,583.08
Container Fees Bowman Library	1,043.33	1,498.30	(454.97)
Restitution Other	1,563.39	786.84	776.55
Litter-Thon/Keep VA Beautiful Grant	-	1,000.00	(1,000.00)
Reimb.of Expenses Gen.District Court	10,932.37	9,364.11	1,568.26
Gasoline Tax Refund-VPA	8,109.63	15,359.67	(7,250.04)
Reimb.Task Force	31,953.33	39,644.49	(7,691.16)
Westminster Canterbury Lieu of Tax	21,001.80	19,692.00	1,309.80
Reimb. Elections	500.00	1,000.00	(500.00)
Labor-Gounds Maint-Fred.co.Schools	149,689.26	265,789.20	(116,099.94)
Comcast PEG Grant	32,995.50	37,893.50	(4,898.00)
Fire School Programs	5,504.00	4,150.00	1,354.00
Clerks Reimbursement to County	3,334.52	3,155.84	178.68
Reimb. Sheriff	12,353.87	9,086.13	3,267.74
Subtotal Recovered Costs	1,119,861.62	1,348,060.26	(228,198.64)
Proffers Fire Department	37,383.40	-	37,383.40
Proffers Other	150,000.00	-	150,000.00
Proffer Snowden Bridge	284,317.20	379,089.60	(94,772.40)
Proffer Madison Village	104,496.00	476,238.00	(371,742.00)
Proffer Freedom Manor	-	5,750.00	(5,750.00)
Proffer The Village at Middletown	206,817.64	82,422.62	124,395.02
Proffer Senseny Village	913,000.00	-	913,000.00
Proffer Winchester Landing	146,716.00	-	146,716.00
Abrams Chase Proffer	11,505.00	-	11,505.00
Subtotal Proffers	1,854,235.24	943,500.22	910,735.02
Grand Total	2,974,096.86	2,291,560.48	682,536.38

(6) Commonwealth Revenue	FY24	FY23	
	12/31/2023	12/31/2022	Increase/Decrease
Motor Vehicle Carriers Tax	42,978.82	39,898.80	3,080.02
Mobile Home Titling Tax	79,254.00	90,174.40	(10,920.40)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	286,128.83	269,255.67	16,873.16
Shared Expenses Sheriff	1,410,680.84	1,314,750.25	95,930.59
Shared Expenses Comm.of Rev.	123,646.34	116,461.63	7,184.71
Shared Expenses Treasurer	96,285.23	90,376.08	5,909.15
Shared Expenses Clerk	236,508.60	231,166.75	5,341.85
Public Assistance Grants	3,112,821.54	2,965,399.74	147,421.80
Litter Control Grant	33,510.00	-	33,510.00
Emergency Services Fire Program	396,432.00	353,258.00	43,174.00
Other Revenue From The Commonwealth	1,224.56	825.40	399.16
Four-For-Life Funds	-	101,536.24	(101,536.24)
DMV Grant Funding	13,984.99	7,367.64	6,617.35
State Grant Emergency Services	58,922.13	82,927.74	(24,005.61)
Sheriff's State Grants	29,837.50	82,320.00	(52,482.50)
Parks State Grants	36,048.55	5,766.00	30,282.55
JJC Grant Juvenile Justice	32,090.00	66,430.00	(34,340.00)
Rent/Lease Payments	129,663.90	115,599.18	14,064.72
State Reimb.Economic Development	-	5,000,000.00	(5,000,000.00) *1
Spay/Neuter Assistance-State	1,099.15	-	1,099.15
Wireless 911 Grant	147,410.48	128,345.72	19,064.76
State Forfeited Asset Funds	1,470.13	9,158.71	(7,688.58)
Victim Witness-Commonwealth Office	41,904.85	52,347.47	(10,442.62)
State Funds Communications Center	144,979.79	-	144,979.79
Total	12,983,410.41	17,649,893.60	(4,666,483.19)

*1 FY23 VA Dept. of Commerce EDA Incentive for Airport Terminal Project

County of Frederick
General Fund
December 31, 2023

(7) Federal Revenue	FY24	FY23	Increase/Decrease
Federal Forfeited Assets-DOJ	1,947.02	-	1,947.02
Housing Illegal Aliens-Federal	20,998.00	-	20,998.00
Federal Funds Sheriff	4,659.71	10,735.50	(6,075.79)
Total	27,604.73	10,735.50	16,869.23

(8) Expenditures

Expenditures increased \$1.6 million. **General Administration** decreased \$4 million and reflects the \$4.6 million PP Rebate in FY23. **Public Safety** increased \$4.3 million and includes an increase of \$674,235 in salaries and fringes for the Sheriff’s office and \$871,871 for Fire and Rescue. Additionally, the timing of the third quarter Jail contribution for \$1.7 million 12/23 FY24 compared to 1/23 FY23. Transfers Decreased \$6,804,630.91. Chart below:

(9) Transfers Increased \$6,804,630.91	FY24	FY23	Increase/Decrease
Transfer to School Operating Fund	54,370,861.14	48,829,536.16	5,541,324.98 * 1
Transfer to Debt Service Schools	9,038,459.00	9,038,459.00	-
Transfer to Transportation Fund	-	7,988,875.00	(7,988,875.00)
Transfer to Debt Service County	1,498,034.34	1,469,086.65	28,947.69 * 2
Transfer to School Operating Capital	877,282.00	1,023,546.00	(146,264.00) * 3
Operational Transfers	(109,514.12)	(23,806.93)	(85,707.19)
Reserve for Merit/COLA Increases	452.57	2,868.96	(2,416.39)
Reserve for Capital	15,434,981.00	19,586,622.00	(4,151,641.00) * 4
TOTAL	81,110,555.93	87,915,186.84	(6,804,630.91)

* 1 C/F School Encumbrances FY24 \$2,184,109.24 and \$178,783.90 for C/F FY23 unrestricted grant funds. Additionally, \$52,007,968.00 for half of the School Operating. FY23 includes \$836,679.21 C/F Encumbrances, \$266,148.45 unspent restricted funds and \$47,726,708.50 for half of the School Operating.

* 2 Payments include City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood and Roundhill F.D. , Public Safety Building and Animal Shelter.

* 3 C/FFY23 unspent unobligated School Operating funds for the replacement of fire alarms at 5 locations \$877,282.00.

* 4 Capital Funding Policy per budget resolution from the General Fund to the BOS Capital Fund. This calculation is the amount in the unreserved fund balance greater than 20% of the required operating reserve. These excess funds are transferred to the Capital Fund.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 December 31, 2023

ASSETS	FY24 <u>12/31/23</u>	FY23 <u>12/31/22</u>	Increase (Decrease)
Cash	14,037,840.05	11,280,674.32	2,757,165.73 *1
Receivable Arrears Pay Deferred	91,642.69	99,351.73	(7,709.04)
GL controls(est.rev/est.exp)	<u>(2,922,866.47)</u>	<u>(1,196,107.26)</u>	<u>(1,726,759.21)</u>
TOTAL ASSETS	<u>11,206,616.27</u>	<u>10,183,918.79</u>	<u>1,022,697.48</u>
LIABILITIES			
Accrued Wages Payable	511,249.96	442,389.90	68,860.06
Accrued Operating Reserve Costs	<u>3,217,072.54</u>	<u>3,048,824.76</u>	<u>168,247.78</u>
TOTAL LIABILITIES	<u>3,728,322.50</u>	<u>3,491,214.66</u>	<u>237,107.84</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	545,457.64	225,115.08	320,342.56
Fund Balance	<u>6,932,836.13</u>	<u>6,467,589.05</u>	<u>465,247.08</u> *2
TOTAL EQUITY	<u>7,478,293.77</u>	<u>6,692,704.13</u>	<u>785,589.64</u>
TOTAL LIABILITY & EQUITY	<u>11,206,616.27</u>	<u>10,183,918.79</u>	<u>1,022,697.48</u>

NOTES:

*1 Cash increased \$2,757,165.73. Refer to the following page for comparative statement of revenue, expenditures and changes in fund balance.

*2 Fund balance increased \$465,247.08. The beginning balance was \$8,232,884.88 and includes adjusting entries, budget controls(\$1,911,500), emergency replacement of the security system(\$1,115,808), and the year to date revenue less expenditures of \$1,727,259.25.

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
December 31, 2023

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	Appropriated	FY24	FY23	YTD Actual Variance
		12/31/23 Actual	12/31/22 Actual	
Credit Card Probation	-	175.98	242.02	(66.04)
Interest	10,000.00	114,275.91	47,139.16	67,136.75
Salvage and Surplus	10,300.00	10,300.00	-	10,300.00
Supervision Fees	42,974.00	9,600.00	11,548.62	(1,948.62)
Drug Testing Fees	-	30.00	240.00	(210.00)
Work Release Fees	328,000.00	131,121.02	139,285.32	(8,164.30)
Federal Bureau Of Prisons	0.00	660.00	825.00	(165.00)
Local Contributions	8,367,458.00	6,275,593.50	6,825,633.75	(550,040.25)
Miscellaneous	18,000.00	10,509.21	11,293.14	(783.93)
Phone Commissions	555,000.00	276,963.00	152,866.40	124,096.60
Food & Staff Reimbursement	68,000.00	46,695.38	20,566.33	26,129.05
Elec.Monitoring Part.Fees	40,000.00	17,196.82	1,219.72	15,977.10
Share of Jail Cost Commonwealth	1,379,774.00	299,091.32	328,232.16	(29,140.84)
Medical & Health Reimb.	40,000.00	18,173.55	21,144.21	(2,970.66)
Shared Expenses CFW Jail	7,795,344.00	3,087,339.64	2,673,391.58	413,948.06
State Grants	507,827.00	241,816.00	69,879.00	171,937.00
DOC Medical Reimb.	0.00	0.00	0.00	0.00
Local Offender Probation	411,727.00	107,046.00	97,136.00	9,910.00
Pretrial Expansion Grant	349,350.00	86,681.00	59,943.00	26,738.00
Transfer Funds/CARES/ARPA	0.00		0.00	
Transfer From General Fund	7,110,636.00	5,332,977.00	3,629,376.50	1,703,600.50
TOTAL REVENUES	27,034,390.00	16,066,245.33	14,089,961.91	1,976,283.42
EXPENDITURES:	30,502,714.11	14,338,986.08	11,902,659.93	2,436,326.15
Excess(Deficiency)of revenues over expenditures	(3,468,324.11)	1,727,259.25	2,187,301.98	(460,042.73)
FUND BALANCE PER GENERAL LEDGER		<u>5,205,576.88</u>	<u>4,280,287.07</u>	<u>925,289.81</u>
Fund Balance Adjusted To Reflect Income Statement 12/31/23		6,932,836.13	6,467,589.05	465,247.08

County of Frederick
Fund 12 Landfill
December 31, 2023

ASSETS	FY24 <u>12/31/23</u>	FY23 <u>12/31/22</u>	Increase (Decrease)
Cash	44,114,013.66	41,994,096.17	2,119,917.49
Receivables:			
Accounts Receivable	0.00	34,165.17	(34,165.17)
Fees	767,554.30	544,846.53	222,707.77 *1
Receivable Arrears Pay Deferred	15,314.30	15,314.30	0.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	64,477,807.18	64,477,807.18	0.00
Accumulated Depreciation	(41,291,783.00)	(41,291,783.00)	0.00
GL controls(est.rev/est.exp)	<u>(2,482,150.73)</u>	<u>(6,343,748.42)</u>	<u>3,861,597.69</u>
TOTAL ASSETS	<u>65,516,755.71</u>	<u>59,346,697.93</u>	<u>6,170,057.78</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,812.45	187,340.08	4,472.37
Accrued Remediation Costs	16,173,021.80	14,993,148.59	1,179,873.21 *2
Deferred Revenue Misc.Charges	0.00	34,165.17	(34,165.17)
Accrued Wages Payable	<u>64,353.42</u>	<u>57,194.70</u>	<u>7,158.72</u>
TOTAL LIABILITIES	<u>16,429,187.67</u>	<u>15,271,848.54</u>	<u>1,150,180.41</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	952,071.27	716,952.00	235,119.27
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>38,277,054.77</u>	<u>33,499,455.39</u>	<u>4,777,599.38</u> *3
TOTAL EQUITY	<u>49,087,568.04</u>	<u>44,074,849.39</u>	<u>4,777,599.38</u>
TOTAL LIABILITY AND EQUITY	<u>65,516,755.71</u>	<u>59,346,697.93</u>	<u>6,170,057.78</u>

NOTES:

*1 Landfill receivables increased \$222,707.77. Landfill fees at 12/23 were \$671,022.09 compared to \$665,252.23 at 12/22 for an increase of \$5,769.86. Delinquent fees at 12/23 were \$149,121.54 compared to \$72,767.11 at 12/22 for an increase of \$76,354.43.

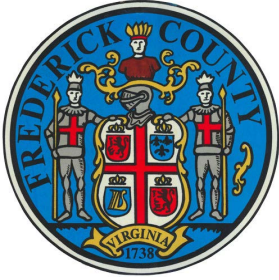
*2 Remediation increased \$1,179,873.21 and includes \$705,604.00 for post closure and \$474,269.21 Interest.

*3 The encumbrance balance at 12/31/23 was \$952,071.27 and includes a 2024 Caterpillar, 826K compactor for \$937,356.00 and a GEM 5000 portable gas extraction monitor for \$14,715.27.

*4 Fund balance increased \$4,777,599.38. The beginning balance was \$38,676,291.32 and includes adjusting entries, budget controls for FY24(\$583,247.00). C/F FY23(\$406,036.00) engineering costs for ongoing projects C/F FY23(\$179,389) unspent funds for gas treatment skid maintenance, C/F FY23(\$2,265,550.00) unspent funds for the delayed diversion channel project, and \$3,034,985.45 year to date revenue less expenses.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
December 31, 2023

FUND 12 LANDFILL REVENUES		FY24 12/31/23	FY23 12/31/22	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Credit Card Charges	0.00	5,593.47	2,401.99	3,191.48
Interest on Bank Deposits	300,000.00	649,205.45	221,909.08	427,296.37
Salvage and Surplus	140,000.00	94,335.90	92,540.72	1,795.18
Sanitary Landfill Fees	8,182,000.00	4,002,145.56	4,024,632.74	(22,487.18)
Charges to County	0.00	318,134.27	337,756.54	(19,622.27)
Charges to Winchester	0.00	101,067.14	110,553.67	(9,486.53)
Tire Recycling	262,400.00	154,970.27	184,902.29	(29,932.02)
Reg. Recycling Electronics	80,000.00	16,800.01	22,040.00	(5,239.99)
Greenhouse Gas Credit Sales	10,000.00	61,172.24	64.00	61,108.24
Miscellaneous	0.00	160.00	0.00	160.00
Refunds Other	0.00	825.00	14,943.88	(14,118.88)
Renewable Energy Credits	189,216.00	55,305.00	57,060.00	(1,755.00)
Landfill Gas To Electricity	504,576.00	186,612.43	270,109.44	(83,497.01)
			0.00	
TOTAL REVENUES	9,668,192.00	5,646,326.74	5,338,914.35	307,412.39
Operating Expenditures	7,801,864.00	2,141,328.78	2,255,125.12	(113,796.34)
Capital Expenditures	5,300,550.00	470,012.51	360,375.00	109,637.51
TOTAL Expenditures	13,102,414.00	2,611,341.29	2,615,500.12	(4,158.83)
Excess(deficiency)of revenue over expenditures	(3,434,222.00)	3,034,985.45	2,723,414.23	311,571.22
Fund Balance Per General Ledger		35,242,069.32	30,776,041.16	4,466,028.16
FUND BALANCE ADJUSTED		38,277,054.77	33,499,455.39	4,777,599.38



Finance Committee
Agenda Item Detail
Meeting Date: February 21, 2024
Agenda Section: Items For Information Only

Title: The Finance Director provides financial statements ending January 31, 2024.

Attachments:

[FinStmt JAN24.pdf](#)

County of Frederick
General Fund
JANUARY 2024

ASSETS	FY24 <u>1/31/24</u>	FY23 <u>1/31/23</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	69,508,151.53	60,033,567.07	9,474,584.46 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	321,264.36	387,941.05	(66,676.69)
Taxes, Commonwealth, Reimb.P/P	12,266,556.67	13,143,470.29	(876,913.62)
Streetlights	985.16	963.11	22.05
Miscellaneous Charges	25,134.34	21,752.34	3,382.00
Prepaid Postage	1,080.77	4,686.32	(3,605.55)
GL controls (est.rev / est. exp)	<u>(16,000,199.07)</u>	<u>(28,524,492.13)</u>	<u>12,524,293.06</u> (1) Attached
TOTAL ASSETS	<u>66,124,528.76</u>	<u>45,069,443.05</u>	<u>21,055,085.71</u>
LIABILITIES			
Accrued Wages Payable	1,774,175.66	1,611,803.87	162,371.79
Performance Bonds Payable	1,565,234.22	1,457,138.47	108,095.75
Taxes Collected in Advance	401,880.12	819,134.95	(417,254.83) *B
Deferred Revenue	<u>12,182,589.43</u>	<u>13,221,055.72</u>	<u>(1,038,466.29)</u> *C
TOTAL LIABILITIES	15,923,879.43	17,109,133.01	(1,185,253.58)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	6,960,022.14	1,778,738.73	5,181,283.41 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	568,708.44	564,942.58	3,765.86
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Opoid Settlement	380,655.34	0.00	380,655.34
Courthouse Fees	569,633.56	539,188.28	30,445.28
Animal Shelter	1,387,401.98	1,341,126.42	46,275.56
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	9,432,140.01	7,600,200.67	1,831,939.34 (3) Attached
Parks Reserve	192,036.04	132,668.69	59,367.35
E-Summons Funds	210,512.29	216,272.75	(5,760.46)
VDOT Revenue Sharing	0.00	436,270.00	(436,270.00) *D
Undesignated Adjusted Fund Balance	<u>29,835,726.82</u>	<u>14,687,089.21</u>	<u>15,148,637.61</u> (4) Attached
TOTAL EQUITY	<u>50,200,649.33</u>	<u>27,960,310.04</u>	<u>22,240,339.29</u>
TOTAL LIAB. & EQUITY	<u>66,124,528.76</u>	<u>45,069,443.05</u>	<u>21,055,085.71</u>

NOTES:

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

*B Prepayment of taxes.

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

*D Transferred to Transportation Fund for Renaissance.

BALANCE SHEET

(1) GL Controls	FY24	FY23	Inc/(Decrease)
Estimated Revenue	246,922,464	237,746,254	9,176,210
Appropriations	(137,604,392)	(137,662,185)	57,793
Est. Transfers to Other Funds	(132,278,293)	(130,387,300)	(1,890,993)
Encumbrances	6,960,022	1,778,739	5,181,283
Total	(16,000,199)	(28,524,492)	12,524,293

(2) General Fund Purchase Orders 1/31/2024

	Amount	
County Office Buildings	35,668.22	Generator Repair at Public Safety Building
	9,950.00	Rooftop Air Handler Unit Access Platform CAB
	278,972.92	70 Ton High Efficiency Trane Roof Top Unit CAB
Fire and Rescue	27,907.36	Lifepak Accessories
	683.49	Uniforms and Boots
	174,315.04	(4) F-150 Crew Cabs
	1,063,868.00	(2) All Poly 3,000 Gallon Tankers
	34,752.32	Emergency Lighting
	800,482.00	(2) 2023 Horton Ambulances F-550
	116,854.34	Stryker Items
	119,952.00	(51) Diesel Exhaust Filtration Systems
	55,773.00	Hose, Pump, Aerial and Ground Ladder Testing
	8,450.00	SCBA Mask Covers
	888,893.00	Pierce Enforcer Fire Engine
Inspections	66,089.32	(2) 2024 Ford Broncos
IT	9,183.52	SQL License for CAMA
	7,200.00	Upgrade Adaptive Security Appliance Firewalls for the Kent Building
	17,070.71	Camera System Install DSS
Parks and Recreation	45,763.36	Toro Multi Pro Spray Rig
	15,510.10	Uniforms and Shirts
	276,953.00	Main Playground Replacement Clearbrook Park
	86,324.83	Sherando Park Abex Playground Replacement Installed
	3,645.54	New Hanwha Camera System for Sherando Park
	51,100.00	(3) Hustler Z mowers
	5,400.00	Spring Fertilizer
	43,931.84	(2) John Deere Gator Utility
	15,916.00	(4) Hustler Mowers
	9,841.39	(2) Diving Boards
	3,490.50	Sherando Park Field Leveling
	9,400.00	Seed/Sports Blend
	19,645.42	Athletic Field Line Painter Brite Striper
	22,459.50	Glue Laminate Structure Shelter Sherando Park
	16,855.00	Sherando Pickleball Court Fencing
	47,881.00	Sherando Pickleball Courts
Public Safety	6,728.40	Cab & Toolbox Accessories for 2023 Chevy Silverado
Refuse Collection	50,928.76	Ford 4WD 250 Superduty
	39,596.00	(4) Roll-Off Recycling Containers
Sheriff	35,538.69	Body Armour and Carriers
	13,618.76	Ammunition
	6,448.00	Dry Suits for Diving
	577,922.33	Uplifting New Vehicles with Equipment
	1,308,661.38	(30) Vehicles
	284,548.70	(7) Vehicles
	35,255.40	(15) Laptop&Printer Mounting Package
	200,224.00	(5) Police Pursuit Vehicles
	10,369.00	Prisoner Transport and Prisoner Courthouse Safety and Security Tools and Ti
Total	6,960,022.14	0

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 1/31/2024	6,988,931.74	511,861.11	247,364.02	1,683,983.14	9,432,140.01
Administration	43,380.82				
Bridges	17,014.32				
Historic Preservation	129,000.00				
Library	481,556.00				
Sheriff	146,172.00				
Solid Waste	12,000.00				
Stop Lights	52,445.00				
Road Imp.&Transportation	802,415.00				
Total Other Proffers	1,683,983.14				

(4) Fund Balance Adjusted	
Beginning Balance 1/24	47,811,509.21
Revenue 1/24	127,734,545.19
Expenditures 1/24	(64,654,943.40)
Transfers 1/24	(81,055,384.18)
Ending Balance 1/31/2024	29,835,726.82

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2024

REVENUES:	<u>Appropriated</u>	FY24 1/31/24 <u>Actual</u>	FY23 1/31/23 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	160,510,000.00	74,654,132.04	73,393,617.63	1,260,514.41 (1)
Other local taxes	52,354,691.00	20,133,248.03	19,487,173.50	646,074.53 (2)
Permits & Privilege fees	2,425,205.00	1,621,966.54	2,333,094.33	(711,127.79) (3)
Revenue from use of money and property	2,835,936.00	4,353,964.35	2,138,256.78	2,215,707.57 (4)
Charges for Services	4,749,694.00	2,092,508.67	1,895,251.04	197,257.63
Miscellaneous	535,971.36	524,410.05	706,143.22	(181,733.17)
Recovered Costs	2,122,704.00	1,583,897.69	1,421,770.63	162,127.06 (5)
Proffers	0.00	2,358,266.84	959,295.62	1,398,971.22 (5)
Intergovernmental:				
Commonwealth	13,937,658.00	13,655,917.29	18,570,373.19	(4,914,455.90) (6)
Federal	768,118.00	73,746.98	23,271.53	50,475.45 (7)
Transferred from County Capital	6,682,486.71	6,682,486.71	0.00	6,682,486.71
TOTAL REVENUES	<u>246,922,464.07</u>	<u>127,734,545.19</u>	<u>120,928,247.47</u>	<u>6,806,297.72</u>
 EXPENDITURES:				
General Administration	19,362,925.81	11,993,239.54	15,062,331.06	(3,069,091.52)
Judicial Administration	3,857,725.06	1,882,732.74	1,905,341.91	(22,609.17)
Public Safety	65,430,309.44	33,746,045.21	30,876,713.45	2,869,331.76
Public Works	8,628,210.11	3,518,303.29	3,349,789.46	168,513.83
Health and Welfare	13,138,598.00	6,160,174.98	5,826,621.23	333,553.75
Education	55,000.00	0.00	27,500.00	(27,500.00)
Parks, Recreation, Culture	12,531,237.54	5,580,726.40	4,866,687.75	714,038.65
Community Development	2,710,270.62	1,773,721.24	1,657,238.28	116,482.96
TOTAL EXPENDITURES	<u>125,714,276.58</u>	<u>64,654,943.40</u>	<u>63,572,223.14</u>	<u>1,082,720.26 (8)</u>
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	144,168,408.70	81,055,384.18	87,827,920.30	(6,772,536.12) (9)
 Excess (deficiency)of revenues & other sources over expenditures & other uses	 (22,960,221.21)	 (17,975,782.39)	 (30,471,895.97)	 (12,496,113.58)
 Fund Balance per General Ledger		<u>47,811,509.21</u>	<u>45,158,985.18</u>	<u>2,652,524.03</u>
 Fund Balance Adjusted to reflect Income Statement 1/31/24		29,835,726.82	14,687,089.21	15,148,637.61

(1)General Property Taxes	FY24	FY23	Increase/Decrease
Real Estate Taxes	38,285,906	36,799,999	1,485,907
Public Services	1,265,378	1,552,954	(287,576)
Personal Property	33,606,059	33,774,156	(168,097)
Penalties and Interest	1,253,173	845,477	407,696
Credit Card Chgs./Delinq.Advertising	1,919	39,944	(38,025)
Adm.Fees For Liens&Distress	241,697	381,088	(139,391)
	74,654,132	73,393,617	1,260,515

(2) Other Local Taxes

Local Sales and Use Tax	9,220,437.71	9,042,492.22	177,945.49
Communications Sales Tax	368,870.95	394,844.20	(25,973.25)
Utility Taxes	1,768,218.65	1,868,200.46	(99,981.81)
Business Licenses	2,807,991.73	1,979,882.54	828,109.19
Auto Rental Tax	139,922.03	120,786.06	19,135.97
Motor Vehicle Licenses Fees	440,485.00	431,410.34	9,074.66
Recordation Taxes	1,265,286.48	1,559,134.64	(293,848.16)
Meals Tax	3,434,583.37	3,354,901.74	79,681.63
Lodging Tax	672,005.54	720,762.81	(48,757.27)
Street Lights	11,288.68	10,726.39	562.29
Star Fort Fees	4,157.89	4,032.10	125.79
Total	20,133,248.03	19,487,173.50	646,074.53

(3)Permits&Privileges

Dog Licenses	10,046.00	16,617.00	(6,571.00)
Land Use Application Fees	7,175.00	9,900.00	(2,725.00)
Transfer Fees	2,026.57	2,080.12	(53.55)
Development Review Fees	355,529.45	311,321.71	44,207.74
Building Permits	783,480.64	1,059,078.18	(275,597.54) *1
2% State Fees	11,027.63	2,302.44	8,725.19
Electrical Permits	86,579.00	551,411.00	(464,832.00) *1
Plumbing Permits	13,271.00	18,788.88	(5,517.88)
Mechanical Permits	46,154.00	56,120.00	(9,966.00)
Sign Permits	3,525.00	3,925.00	(400.00)
Land Disturbance Permits	292,552.25	294,450.00	(1,897.75) *1
Septic Haulers Permit	200.00	-	200.00
Institutional Inspections Permit	7,200.00	5,700.00	1,500.00
Sewage Installation License	300.00	-	300.00
Transfer Development Rights	2,900.00	1,400.00	1,500.00
Total	1,621,966.54	2,333,094.33	(711,127.79)

(4) Revenue from use of

Money	3,898,474.86	2,059,303.67	1,839,171.19
Property	455,489.49	78,953.11	376,536.38 *2
Total	4,353,964.35	2,138,256.78	2,215,707.57

*1 Bartonsville Solar Permits issued 12/7/22 FY23.

*2 FY24 includes sale of Aylor \$300,000.00

(5) Recovered Costs	FY24	FY23	Increase/Decrease
	1/31/2024	1/31/2023	
Recovered Costs Treasurer's Office	18,621.00	74,376.00	(55,755.00)
Recovered Costs Social Services	39,992.04	21,428.80	18,563.24
Purchasing Rebate	181,891.83	184,640.27	(2,748.44)
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Cost Fire & Rescue Fee Recovery	452,307.71	222,802.19	229,505.52
Recovered Cost Fire Companies	179,067.19	177,389.17	1,678.02
Recovered Costs Sheriff	84,550.00	87,100.00	(2,550.00)
Recovered Cost FOIA	1,085.50	-	1,085.50
Reimbursement Circuit Court	4,347.09	4,696.58	(349.49)
Reimbursement Public Works	25.00	844.52	(819.52)
Clarke County Container Fees	43,478.89	45,301.47	(1,822.58)
City of Winchester Container Fees	32,957.06	43,237.42	(10,280.36)
Refuse Disposal Fees	64,983.76	88,292.96	(23,309.20)
Recycling Revenue	17,999.18	8,630.80	9,368.38
Container Fees Bowman Library	1,196.74	1,498.30	(301.56)
Restitution Other	1,774.52	786.84	987.68
Litter-Thon/Keep VA Beautiful Grant	-	1,000.00	(1,000.00)
Reimb.of Expenses Gen.District Court	12,525.33	10,867.53	1,657.80
Gasoline Tax Refund-VPA	8,109.63	15,359.67	(7,250.04)
Reimb.Task Force	38,234.53	46,043.15	(7,808.62)
Westminster Canterbury Lieu of Tax	21,001.80	19,692.00	1,309.80
Reimb. Elections	500.00	1,352.80	(852.80)
Labor-Gounds Maint-Fred.co.Schools	265,862.76	265,789.20	73.56
Comcast PEG Grant	48,354.50	56,066.50	(7,712.00)
Fire School Programs	5,504.00	4,250.00	1,254.00
Clerks Reimbursement to County	3,739.74	3,579.53	160.21
Reimb. Sheriff	28,526.89	9,483.93	19,042.96
Subtotal Recovered Costs	1,583,897.69	1,421,770.63	162,127.06
Proffers Fire Department	37,383.40	-	37,383.40
Proffers Other	150,000.00	-	150,000.00
Proffer Snowden Bridge	284,317.20	394,885.00	(110,567.80)
Proffer Madison Village	467,344.00	476,238.00	(8,894.00)
Proffer Freedom Manor	-	5,750.00	(5,750.00)
Proffer The Village at Middletown	240,941.24	82,422.62	158,518.62
Proffer Senseny Village	1,003,000.00	-	1,003,000.00
Proffer Winchester Landing	163,776.00	-	163,776.00
Abrams Chase Proffer	11,505.00	-	11,505.00
Subtotal Proffers	2,358,266.84	959,295.62	1,398,971.22
Grand Total	3,942,164.53	2,381,066.25	1,561,098.28

*1 FY24 Q2 recorded in January 24 while FY23 Q2 was not recorded until February 23.

(6) Commonwealth Revenue	FY24	FY23	
	1/31/2024	1/31/2023	Increase/Decrease
Motor Vehicle Carriers Tax	42,978.82	39,898.80	3,080.02
Mobile Home Titling Tax	79,254.00	90,174.40	(10,920.40)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	286,128.83	325,727.49	(39,598.66)
Shared Expenses Sheriff	1,410,680.84	1,604,370.85	(193,690.01)
Shared Expenses Comm.of Rev.	123,646.34	140,524.12	(16,877.78)
Shared Expenses Treasurer	96,285.23	109,291.49	(13,006.26)
Shared Expenses Clerk	236,508.60	276,085.33	(39,576.73)
Public Assistance Grants	3,522,963.74	3,318,709.31	204,254.43
Litter Control Grant	33,510.00	25,628.00	7,882.00
Emergency Services Fire Program	396,432.00	353,258.00	43,174.00
Other Revenue From The Commonwealth	1,471.06	999.12	471.94
Four-For-Life Funds	100,734.40	101,536.24	(801.84)
DMV Grant Funding	13,984.99	7,367.64	6,617.35
State Grant Emergency Services	58,922.13	113,148.82	(54,226.69)
Sheriff's State Grants	71,651.01	82,320.00	(10,668.99)
Parks State Grants	36,048.55	5,766.00	30,282.55
JJC Grant Juvenile Justice	96,270.00	98,520.00	(2,250.00)
Rent/Lease Payments	151,274.55	134,865.71	16,408.84
State Reimb.Economic Development	-	5,000,000.00	(5,000,000.00) *1
Spay/Neuter Assistance-State	1,099.15	-	1,099.15
Wireless 911 Grant	177,100.77	152,501.89	24,598.88
State Forfeited Asset Funds	5,559.44	9,158.71	(3,599.27)
Victim Witness-Commonwealth Office	41,904.85	52,347.47	(10,442.62)
State Funds Communications Center	144,979.79	-	144,979.79
Forest Sustainability Funds	-	1,645.62	(1,645.62)
Total	13,655,917.27	18,570,373.19	(4,914,455.92)

*1 FY23 VA Dept. of Commerce EDA Incentive for Airport Terminal Project

County of Frederick
General Fund
January 31, 2024

(7) Federal Revenue	FY24	FY23	Increase/Decrease	
Federal Forfeited Assets-DOJ	46,904.66	-	46,904.66	*1
Housing Illegal Aliens-Federal	20,998.00	-	20,998.00	
Federal Funds Sheriff	5,844.32	23,271.53	(17,427.21)	
Total	73,746.98	23,271.53	50,475.45	

*1 \$44,957 was Victim Witness not forfeited assets corrected in February 2024.

8) Expenditures

Expenditures increased \$1.1 million. **General Administration** decreased \$3.1 million and reflects the \$4.6 million PP Rebate in FY23. **Public Safety** increased \$2.9 million and includes an increase of \$786,207 in salaries and fringes for the Sheriff’s office and \$1,013,416 for Fire and Rescue. Transfers Decreased \$6,772,536.12. Chart below:

(9) Transfers Decreased \$6,772,536.12	FY24	FY23	Increase/Decrease	
Transfer to School Operating Fund	54,370,861.14	48,829,536.16	5,541,324.98	*1
Transfer to Debt Service Schools	9,038,459.00	9,038,459.00	-	
Transfer to Transportation Fund	-	7,988,875.00	(7,988,875.00)	
Transfer to Debt Service County	1,528,934.50	1,469,086.65	59,847.85	*2
Transfer to School Operating Capital	877,282.00	1,023,546.00	(146,264.00)	*3
Operational Transfers	(195,736.78)	(111,123.52)	(84,613.26)	
Reserve for Merit/COLA Increases	603.32	2,919.01	(2,315.69)	
Reserve for Capital	15,434,981.00	19,586,622.00	(4,151,641.00)	*4
TOTAL	81,055,384.18	87,827,920.30	(6,772,536.12)	

*1 C/F School Encumbrances FY24 \$2,184,109.24 and \$178,783.90 for C/F FY23 unrestricted grant funds. Additionally, \$52,007,968.00 for half of the School Operating. FY23 includes \$836,679.21 C/F Encumbrances, \$266,148.45 unspent restricted funds and \$47,726,708.50 for half of the School Operating.

*2 Payments include City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood and Roundhill F.D. , Public Safety Building and Animal Shelter.

*3 C/F FY23 unspent unobligated School Operating funds for the replacement of fire alarms at 5 locations \$877,282.00.

*4 Capital Funding Policy per budget resolution from the General Fund to the BOS Capital Fund. This calculation is the amount in the unreserved fund balance greater than 20% of the required operating reserve. These excess funds are transferred to the Capital Fund.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 January 31, 2024

ASSETS	FY24 <u>1/31/24</u>	FY23 <u>1/31/23</u>	Increase <u>(Decrease)</u>
Cash	12,355,684.33	12,739,217.99	(383,533.66) *1
Receivable Arrears Pay Deferred	91,642.69	99,351.73	(7,709.04)
GL controls(est.rev/est.exp)	<u>(3,152,551.07)</u>	<u>(1,205,975.36)</u>	<u>(1,946,575.71)</u>
TOTAL ASSETS	<u>9,294,775.95</u>	<u>11,632,594.36</u>	<u>(2,337,818.41)</u>
LIABILITIES			
Accrued Wages Payable	511,249.96	442,389.90	68,860.06
Accrued Operating Reserve Costs	<u>3,217,072.54</u>	<u>3,048,824.76</u>	<u>168,247.78</u>
TOTAL LIABILITIES	<u>3,728,322.50</u>	<u>3,491,214.66</u>	<u>237,107.84</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	315,773.04	215,246.98	100,526.06
Fund Balance	<u>5,250,680.41</u>	<u>7,926,132.72</u>	<u>(2,675,452.31) *2</u>
TOTAL EQUITY	<u>5,566,453.45</u>	<u>8,141,379.70</u>	<u>(2,574,926.25)</u>
TOTAL LIABILITY & EQUITY	<u>9,294,775.95</u>	<u>11,632,594.36</u>	<u>(2,337,818.41)</u>

NOTES:

*1 Cash decreased \$383,533.66. Refer to the following page for comparative statement of revenue, expenditures and changes in fund balance.

*2 Fund balance decreased \$2,675,452.31. The beginning balance was \$8,232,884.88 and includes adjusting entries, budget controls(\$1,911,500), emergency replacement of the security system(\$1,115,808), and the year to date revenue less expenditures of \$45,103.53.

Current Unrecorded Accounts Receivable-	<u>FY24</u>
Prisoner Billing	23,578.73
Compensation Board Reimbursement 1/24	<u>690,758.14</u>
Total	714,336.87

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
January 31, 2024

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY24 1/31/24 <u>Actual</u>	FY23 1/31/23 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	199.05	262.92	(63.87)
Interest	10,000.00	239,966.44	114,957.25	125,009.19
Salvage and Surplus	10,300.00	10,300.00		10,300.00
Supervision Fees	42,974.00	11,679.00	12,308.62	(629.62)
Drug Testing Fees	-	30.00	240.00	(210.00)
Work Release Fees	328,000.00	154,699.75	163,844.22	(9,144.47)
Federal Bureau Of Prisons	0.00	935.00	990.00	(55.00)
Local Contributions	8,367,458.00	6,275,593.50	6,825,633.75	(550,040.25)
Miscellaneous	18,000.00	11,926.84	12,669.14	(742.30)
Phone Commissions	555,000.00	315,179.60	276,963.00	38,216.60
Food & Staff Reimbursement	68,000.00	55,297.58	28,593.84	26,703.74
Elec.Monitoring Part.Fees	40,000.00	24,700.61	1,778.32	22,922.29
Share of Jail Cost Commonwealth	1,379,774.00	628,000.10	651,064.49	(23,064.39)
Medical & Health Reimb.	40,000.00	21,653.56	23,772.89	(2,119.33)
Shared Expenses CFW Jail	7,795,344.00	3,087,339.64	3,290,235.91	(202,896.27)
State Grants	507,827.00	274,398.00	174,063.00	100,335.00
DOC Medical Reimb.	0.00	0.00	1,098.40	(1,098.40)
Local Offender Probation	411,727.00	107,046.00	197,015.00	(89,969.00)
Pretrial Expansion Grant	349,350.00	86,681.00	130,177.00	(43,496.00)
Transfer Funds/CARES/ARPA	0.00		0.00	
Transfer From General Fund	7,110,636.00	5,332,977.00	5,444,064.75	(111,087.75)
TOTAL REVENUES	27,034,390.00	16,638,602.67	17,349,732.50	(711,129.83)
EXPENDITURES:	30,502,714.11	16,593,499.14	13,703,886.85	2,889,612.29
Excess(Deficiency)of revenues over expenditures	(3,468,324.11)	45,103.53	3,645,845.65	(3,600,742.12)
FUND BALANCE PER GENERAL LEDGER		<u>5,205,576.88</u>	<u>4,280,287.07</u>	<u>925,289.81</u>
Fund Balance Adjusted To Reflect Income Statement 1/31/24		5,250,680.41	7,926,132.72	(2,675,452.31)

County of Frederick
Fund 12 Landfill
January 31, 2024

ASSETS	FY24 <u>1/31/24</u>	FY23 <u>1/31/23</u>	Increase <u>(Decrease)</u>
Cash	43,401,971.59	42,591,209.83	810,761.76
Receivables:			
Accounts Receivable	36.43	34,281.89	(34,245.46)
Fees	711,564.80	710,999.73	565.07 *1
Receivable Arrears Pay Deferred	15,314.30	15,314.30	0.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	64,477,807.18	64,477,807.18	0.00
Accumulated Depreciation	(41,291,783.00)	(41,291,783.00)	0.00
GL controls(est.rev/est.exp)	<u>(2,496,866.00)</u>	<u>(6,337,912.58)</u>	<u>3,841,046.58</u>
TOTAL ASSETS	<u>64,734,045.30</u>	<u>60,115,917.35</u>	<u>4,618,127.95</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,812.45	187,340.08	4,472.37
Accrued Remediation Costs	16,173,021.80	14,993,148.59	1,179,873.21 *2
Deferred Revenue Misc.Charges	36.43	34,281.89	(34,245.46)
Accrued Wages Payable	<u>64,353.42</u>	<u>57,194.70</u>	<u>7,158.72</u>
TOTAL LIABILITIES	<u>16,429,224.10</u>	<u>15,271,965.26</u>	<u>1,150,100.12</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	937,356.00	722,787.84	214,568.16 *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>37,509,023.20</u>	<u>34,262,722.25</u>	<u>3,246,300.95</u> *4
TOTAL EQUITY	<u>48,304,821.20</u>	<u>44,843,952.09</u>	<u>3,246,300.95</u>
TOTAL LIABILITY AND EQUITY	<u>64,734,045.30</u>	<u>60,115,917.35</u>	<u>4,618,127.95</u>

NOTES:

*1 Landfill receivables decreased \$565.07. Landfill fees at 1/24 were \$682,910.58 compared to \$693,585.75 at 1/23 for a decrease of \$10,675.17. Delinquent fees at 1/24 were \$76,592.49 compared to \$65,993.78 at 1/23 for an increase of \$10,598.71.

*2 Remediation increased \$1,179,873.21 and includes \$705,604.00 for post closure and \$474,269.21 Interest.

*3 The encumbrance balance at 1/31/24 was \$937,356.00 for a 2024 Caterpillar, 826K compactor.

*4 Fund balance increased \$3,246,300.95. The beginning balance was \$38,676,291.32 and includes adjusting entries, budget controls for FY24(\$583,247.00). C/F FY23(\$406,036.00) engineering costs for ongoing projects C/F FY23(\$179,389) unspent funds for gas treatment skid maintenance, C/F FY23(\$2,265,550.00) unspent funds for the delayed diversion channel project, and \$2,266,953.88 year to date revenue less expenses.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
January 31, 2024

FUND 12 LANDFILL REVENUES	Appropriated	FY24	FY23	YTD
		1/31/24 Actual	1/31/23 Actual	Actual Variance
Credit Card Charges	0.00	6,057.83	2,773.68	3,284.15
Interest on Bank Deposits	300,000.00	1,068,702.18	491,519.35	577,182.83
Salvage and Surplus	140,000.00	109,397.69	113,990.12	(4,592.43)
Sanitary Landfill Fees	8,182,000.00	4,600,306.58	4,643,369.13	(43,062.55)
Charges to County	0.00	362,912.89	386,329.41	(23,416.52)
Charges to Winchester	0.00	121,705.40	123,472.33	(1,766.93)
Tire Recycling	262,400.00	170,926.58	229,710.66	(58,784.08)
Reg. Recycling Electronics	80,000.00	18,580.01	23,650.00	(5,069.99)
Greenhouse Gas Credit Sales	10,000.00	61,172.24	0.00	61,172.24
Miscellaneous	0.00	27,970.00	139.00	27,831.00
Refunds Other	0.00	825.00	14,943.88	(14,118.88)
Renewable Energy Credits	189,216.00	108,540.00	57,060.00	51,480.00
Landfill Gas To Electricity	504,576.00	224,749.48	336,815.11	(112,065.63)
			0.00	
TOTAL REVENUES	9,668,192.00	6,881,845.88	6,423,772.67	458,073.21
Operating Expenditures	7,801,864.00	2,450,539.63	2,576,716.58	(126,176.95)
Capital Expenditures	5,300,550.00	2,164,352.37	360,375.00	1,803,977.37
TOTAL Expenditures	13,102,414.00	4,614,892.00	2,937,091.58	1,677,800.42
Excess(deficiency)of revenue over expenditures	(3,434,222.00)	2,266,953.88	3,486,681.09	(1,219,727.21)
Fund Balance Per General Ledger		35,242,069.32	30,776,041.16	4,466,028.16
FUND BALANCE ADJUSTED		37,509,023.20	34,262,722.25	3,246,300.95