



Finance Department
Cheryl B. Shiffler
Director

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: October 16, 2013
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, October 16, 2013 at 8:00 a.m. All members were present. (b) Item 1 was approved under consent agenda.

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$33,865. This amount represents a DMV Highway Safety Grant. See attached memo, p. 4 – 5.
2. The Finance Director requests a General Fund supplemental appropriation in the amount of \$1,526,665 and a School Capital Projects fund supplemental appropriation in the amount of \$800,882.79. These amounts represent one time funding for capital purchases from the FY 2013 year surplus. See attached information, p. 6 – 8. The committee recommends approval.
3. The School Finance Director requests a General Fund and a School Operating Fund supplemental appropriations in the amount of \$97,011.71. This amount represents designated funds received in FY 2013. See attached memo, p. 8. The committee recommends approval.
4. The Commissioner of the Revenue requests a General Fund supplemental appropriation in the amount of \$1,377.50. This amount represents proceeds from the Sheriff sale to be used for vehicle repair and maintenance. No local

- funds required. See attached memo, p. 9. The committee recommends approval.
5. The Assistant County Administrator requests a General Fund supplemental appropriation in the amount of \$17,765. This amount represents proceeds from the Sheriff sale to be used for building repair and maintenance. No local funds required. See attached memo, p. 10 – 11. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for FY 2014. See attached, p. 12.
2. The Finance Director provides FY 2014 financial statements for the period ending September 30, 2013. See attached, p. 13 – 23.
3. The Finance Director provides the FY 2014 Fund Balance Report for the period ending September 30, 2013. See attached, p. 24.
4. The Youth Development Center sends a note of thanks for the County's continued support. See attached, p. 25.
5. The Government Finance Officers Association (GFOA) has awarded the County the Distinguished Budget Presentation Award for the FY 2014 Budget document. This is the 28th consecutive year that Frederick County has received this achievement. See attached, p. 26 – 27.

Respectfully submitted,

FINANCE COMMITTEE

Charles DeHaven

Judy McCann-Slaughter

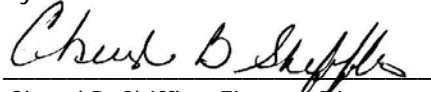
Ron Hottle

Angela Rudolph

Richard Shickle

Gary Lofton

By

A handwritten signature in cursive script, reading "Cheryl B. Shiffler", written over a horizontal line.

Cheryl B. Shiffler, Finance Director

Purpose: Virginia's Highway Safety Program Subgrantees use this form to certify and assure that they will fully comply with all terms of the Highway Safety Grant Agreement.

Instructions: Subgrantees must read the contract, complete all applicable information on the first page, initial the subsequent pages, and return all pages to the Department of Motor Vehicles.

This Highway Safety Grant Agreement is entered into between the Virginia Department of Motor Vehicles (hereinafter "Department"), 2300 West Broad Street, Richmond, Virginia 23220, and the following:

Subgrantee: Frederick County
 Project Title: Selective Enforcement - Alcohol
 Project Number/CFDA Number: 154AL-2014-54247-5495-20.607
 Grant Award Amount: \$33,865.00

Source of funds obligated to this award: U.S. Department of Transportation National Highway Traffic Safety Administration
 Period of Performance for this project (hereinafter "Grant Period"): From October 1, 2013, or the date the Highway Safety Grant Agreement is signed by the Director, Virginia Highway Safety Office (whichever is later) through September 30, 2014. Allow 21 days for the Department to complete its review and signature. **FINAL VOUCHER IS DUE ON OR BEFORE NOVEMBER 5, 2014.**

In performing its responsibilities under this Highway Safety Grant Agreement, the Subgrantee certifies and assures that it will fully comply with the following:

- Applicable Department regulations and policies and state and federal laws, regulations, and policies
- Statement of Work and Special Conditions and an Approved Budget, included with this Highway Safety Grant Agreement
- General Terms and Conditions, also included with this Highway Safety Grant Agreement

Subgrantee's signature below indicates that the Subgrantee has read, understands and agrees to fully comply with all terms and conditions of this Highway Safety Grant Agreement without alteration. This Highway Safety Grant Agreement (hereinafter "Grant Agreement"), consisting of this certification; the attached Statement of Work and Special Conditions; the attached General Terms and Conditions; the attached Project Budget; the Subgrantee's proposal; and the letter awarding the grant to the Subgrantee constitutes the entire agreement between the Department and the Subgrantee, supersedes any prior oral or written agreement between the parties and may not be modified except by written agreement as provided herein. Where any conflict arises between terms, the following is the order of governance of one term over another: (1) applicable Department regulations and policies, except where superseded by federal laws, regulations, or policies (2) applicable state laws, regulations, and policies, except where superseded by federal laws, regulations, or policies; (3) applicable federal laws, regulations, and policies; (4) Statement of Work and Special Conditions; (5) General Terms and Conditions; (6) Project Budget; (7) Subgrantee's proposal; and (8) grant award letter.

SIGNATURES OF AUTHORIZED APPROVING OFFICIALS

For Subgrantee:

For Virginia Department of Motor Vehicles:

WARREN W. BOSWELL, SUPERVISOR TRAFFIC John Saunders
 Name and Title of Project Director (print) Director, Virginia Highway Safety Office (print)

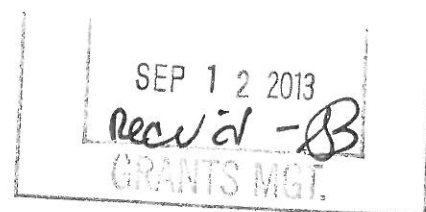
[Signature] 8-21-13 [Signature] 9-17-13
 Signature Date Signature Date

John R. Riley Jr. County Administrator
 Name and Title of Authorized Approving Official (print)

Subgrantee's DUNS Number DL6 937 2647

Does your locality/legal entity expend \$500,000 or more annually in total federal funds? (check one) Yes No

[Signature] 8/29/13 4
 Signature Date





Department of Motor Vehicles
Grant Budget Lines

Date Run: 30-JUL-2013

154AL-2014 - 54247 - 5495 - Frederick County

PM: Stader, Doug

Project Director Initials *US*

Date *8-21-13*

Category	Line Item Desc	Qty	Individual Cost	Total Cost	Fed Fund Amount	Matching Funds	
						Fed Fund Amount	Matching Funds
Personnel	Personnel overtime 625 hours at \$40.00 per hour	1	25,000.00	25,000.00	25,000.00	0.00	0.00
Other Direct Costs	Match: Gas, oil and maintenance of vehicles	1	17,000.00	17,000.00	0.00	17,000.00	0.00
Equipment	10-Water Tight Sleeves for Video Recorders	10	50.00	500.00	500.00	0.00	0.00
Equipment	10-Body-Worn Video Recorders	10	99.00	990.00	990.00	0.00	0.00
Equipment	1-Speed Laser Model S Lidar Units	1	1,900.00	1,900.00	1,900.00	0.00	0.00
Equipment	3-Python III Ka-Band Radar Units	3	1,825.00	5,475.00	5,475.00	0.00	0.00
Total:			50,865.00	50,865.00	33,865.00	17,000.00	17,000.00



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

E-mail: cshiffle@fcva.us

MEMORANDUM

TO: Finance Committee

FROM: Cheryl Shiffler, Finance Director

DATE: October 3, 2013

SUBJECT: Capital Funding

During the development of the FY 2014 budget, it was agreed that fund balance funding of the general fund budget would remain at the present level of \$4.3 million, and one-time funding for capital purchases would be reviewed for supplemental funding from fund balance if year-end balances were sufficient.

At this time, it is requested that funding from unreserved general fund balance in the amount of \$1,526,665 be considered. This amount includes capital funding for the county and the schools. Additional information attached.

General Fund Capital Requests

Fire and Rescue

Ford F-250 (LS)	33,000
Associate Equip. for F-250	7,000
Chevy Tahoe	29,500
Associate Equip. for Tahoe	7,000
Protective Uniform Equipment	72,918
Lucas Auto Pulse (CPR) Grant	31,000

Fire Companies

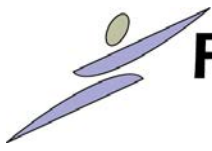
Increase Capital Contribution	25,000
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Sheriff's Department

3 Unmarked Cars	76,353 (25,451 each)
Animal Control F150	23,250
13 Marked Cars	328,263 (25,251 each)
Associated equipment for vehicles	8,000

Parks

(2) 72" Z-Turn mowers	27,899
Sun-Shade Sherando Park	8,250
40 Computer Workstations with 2010 Microsoft	48,350
	<hr/>
	725,783



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

DATE: September 5, 2013

TO: Cheryl Shiffler, Director of Finance – County of Frederick

FROM: Lisa K. Frye, Executive Director of Finance - FCPS

SUBJECT: FY14 Budget Items for Consideration by the Board of Supervisors

At their meeting, September 3, 2013, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following requests for FY2014 budget adjustments on the agenda for the County Finance Committee meeting scheduled for September 18, 2013. Also, the financial reports for FY2013 are provided in this packet as an information item.

I. Budget adjustment for the school operating fund

A FY2014 budget adjustment to the school operating fund is requested for \$97,011.71, which represents funds received at the end of the FY2013 and are to be used for their specified purposes including mentor teacher programs, algebra readiness program, and other miscellaneous purposes.

II. Budget adjustment for school capital projects fund

The school operating fund had a remaining, un-obligated surplus of \$800,882.79 for the close of the 2013 fiscal year. The school board is requesting a FY2014 budget adjustment to the school capital projects fund for this amount. Approval of this request will provide appropriation for the purchase of replacement school buses, energy conservation projects, capital maintenance projects and technology replacements for the division.

Attachment (1) – FY2013 Financial Report

C: David T. Sovine, Superintendent
John R. Riley, County Administrator



Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street
Winchester VA 22601

P.O. Box 552
Winchester VA 22604-0552

emurphy@co.frederick.va.us
www.frederickcountyva.gov/cor



ELLEN E. MURPHY
COMMISSIONER

Phone: 540-665-5681
Fax: 540-667-6487

MEMORANDUM

TO: Finance Committee
Cheryl B. Shiffler, Finance Director

FROM: Ellen E. Murphy *E. Murphy*

DATE: October 9, 2013

RE: Request for Funds

This is to request that the proceeds obtained from the sale of two older vehicles (1997 Ford and 2000 Ford) in the amount of \$1377.50 be applied to our Vehicle Repair Maintenance budget (4-010-012090-3004-000-002) to use for tires, inspection, repair, and routine maintenance of the other vehicles used by the Commissioner of the Revenue office.

FREDERICK COUNTY SHERIFFS OFFICE		457
CIVIL FEES		
PH: 540-662-6168	<u>October 8, 2013</u>	68-251/514
1080 COVERSTONE DR	Date	06
WINCHESTER, VA 22602		
Pay to the Order of <u>Commissioner of The Revenue</u>	\$ <u>1377.50</u>	
<u>One thousand three hundred seventy seven and 50/100 Dollars</u>		Security Features Details on Back
BANK of CLARKE COUNTY	<u>Angel Williams</u>	MP
202 NORTH LOUDOUN ST., WINCHESTER, VA 22601		
For <u>proceeds from sale</u>		



COUNTY of FREDERICK

MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

TO: Finance Committee Members
FROM: Kris C. Tierney, Assistant County Administrator
RE: Request for Supplemental Appropriation
DATE: October 15, 2013

Maintenance Department is requesting a supplemental appropriation in the amount of \$17,765.00 to line item 4-010-043040-3004-003. This amount represents proceeds derived from the Sheriff surplus sale to be used for repair and maintenance of buildings.

Attached is a detailed list of the items which were sold and the amounts received.

Please let me know if I can answer any questions.

1013

3-010-015020-0006

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Steve Richman
FROM : Sheriff R. T. Williamson *RTW*
DATE : October 8, 2013
SUBJECT : Proceeds from Sale of Items

On September 25, 2013 a public auction was held at the Frederick County Sheriff's Office - impound lot. The following items were sold for the Frederick County Maintenance department for the amount listed:

2002 Ford Pickup	\$3,600.00
Kohler Generator	\$15,000.00
Truck Cap	\$100.00

Enclosed please find a check in the amount of \$17,765.00. This amount represents your department's proceeds minus 5% for the expenses incurred – auctioneer fees and advertising costs.

RTW/asw

Enclosure

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/1/2013	FIRE & RESCUE	RESTRUCTURING	3505	1001	000	087	1,841.79
	FIRE & RESCUE		3505	1001	000	076	(1,841.79)
	FIRE & RESCUE		3505	1001	000	100	13,463.05
	FIRE & RESCUE		3505	1001	000	026	(7,463.05)
	FIRE & RESCUE		3505	1001	000	090	(6,000.00)
9/17/2013	PARKS & RECREATION ADMINISTRATION	ENGINEERING SERVICES FOR ROSE HILL TRAIL	7101	3002	000	000	(240.00)
	PARKS MAINTENANCE		7103	3002	000	000	240.00
9/20/2013	FINANCE	BAI.NET ANNUAL MAINTENANCE	1214	3007	000	000	(1,215.00)
	FINANCE		1214	5413	000	000	1,215.00
9/26/2013	SHERIFF	REIMB.MEALS/TOLLS/TRANSPORTATION	3102	5506	000	000	(500.00)
	SHERIFF		3102	5506	000	001	500.00
9/30/2013	REASSESSMENT/BOARD OF ASSESSORS	PART TIME DATA COLLECTOR	1210	1001	000	041	(31,402.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1003	000	000	31,402.00
10/1/2013	INFORMATION TECHNOLOGY	BALANCE BUDGET	1220	5506	000	003	(190.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	190.00
10/3/2013	SHERIFF	CORRECT PAYMENT P.O. 21508	3102	5401	000	000	(10,450.00)
	SHERIFF		3102	5506	000	000	10,450.00
10/3/2013	FIRE & RESCUE	INCREASE IN INTERNET CHARGES	3505	5204	000	000	(1,500.00)
	FIRE & RESCUE		3505	5299	000	000	1,500.00
10/3/2013	FIRE & RESCUE	TO COVER K9 EXPENSES	3505	5413	000	000	(1,000.00)
	FIRE & RESCUE		3505	5204	000	001	1,000.00

County of Frederick
 General Fund
 September 30, 2013

ASSETS	FY14 <u>9/30/13</u>	FY13 <u>9/30/12</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	44,008,666.59	38,132,364.70	5,876,301.89 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	39,496,763.22	39,378,408.79	118,354.43
Streetlights	16,845.09	18,988.74	(2,143.65)
Commonwealth, Federal, 45 day Taxes	73,190.77	69,156.71	4,034.06
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	1,788.02	3,926.74	(2,138.72)
GL controls (est.rev / est. exp)	<u>(7,808,723.86)</u>	<u>(6,805,770.08)</u>	<u>(1,002,953.78)</u> (1) Attached
TOTAL ASSETS	<u>76,525,024.06</u>	<u>71,533,569.83</u>	<u>4,991,454.23</u>
LIABILITIES			
Accrued Liabilities	393,554.52	573,664.46	(180,109.94) *B
Performance Bonds Payable	384,180.06	1,527,194.27	(1,143,014.21) *C
Taxes Collected in Advance	323,722.68	67,002.18	256,720.50
Deferred Revenue	<u>39,574,065.04</u>	<u>39,456,685.48</u>	<u>117,379.56</u> *D
TOTAL LIABILITIES	40,675,522.30	41,624,546.39	(949,024.09)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	536,768.05	95,179.07	441,588.98 (2) Attached
Conservation Easement	2,135.00	2,135.00	0.00
Peg Grant	190,138.00	128,354.00	61,784.00
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse ADA Fees	177,748.15	124,084.63	53,663.52
Historical Markers	17,244.80	17,210.60	34.20
Transportation Reserve	377,396.00	438,300.00	(60,904.00) *E
Animal Shelter	335,530.02	325,780.61	9,749.41
Proffers	2,843,610.60	2,305,873.65	537,736.95 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00 *F
Star Fort Fees	0.00	0.00	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>29,553,651.46</u>	<u>24,656,826.20</u>	<u>4,896,825.26</u> (4) Attached
TOTAL EQUITY	<u>35,849,501.76</u>	<u>29,909,023.44</u>	<u>5,940,478.32</u>
TOTAL LIAB. & EQUITY	<u>76,525,024.06</u>	<u>71,533,569.83</u>	<u>4,991,454.23</u>

NOTES:

- *A The cash increase can be attributed to an increase in fund balance.
- *B The difference is a result of employer health insurance costs being collected a month in advance.
- *C Performance bonds decreased \$1.1 million due to completed projects and pay out of the bonds for the county to complete the project.
- *D Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration fees.
- *E Due to Rt. 11 N. Project(Board Action 2/27/13).
- *F The current \$550,000 represents Carmeuse Lime and Stone local incentive.

BALANCE SHEET

(1) GL Controls	FY14	FY13	Inc/(Decrease)
Est.Revenue	129,130,021	123,074,342	6,055,680
Appropriations	(56,724,081)	(53,751,369)	(2,972,712)
Est.Tr.to Other fds	(80,751,432)	(76,223,922)	(4,527,510)
Encumbrances	536,768	95,179	441,589
	(7,808,724)	(6,805,770)	(1,002,954)

(2) General Fund Purchase Orders

Outstanding Purchase Orders @9/30/13

DEPARTMENT	Amount	Description
Animal Shelter	16,127.00	(5)Double Stack Cat Condos w/Base
Bowman Library	25,000.00	Roof Resurface
Fire & Rescue	18,653.95	Lighting,Lightbars, Siren, Misc.Equip.
	32,771.19	2014 Ford F-250
	58,747.30	(2) 2014 Chevy Tahoe SUV
	10,139.42	Lifepak 15 Additional Equipment & Inhouse Parts
	19,239.15	Uniforms
	7,230.00	Academy Textbooks
Inspections	20,952.11	2013 Ford F-150
IT	1,999.80	VOIP & Network Upgrade
Parks	7,128.75	Chemicals for Pools
	264.51	Holiday Lighting
	5,500.00	Plants for Clearbrook Park
	19,760.00	Fall T-Shirts
	7,446.30	Staff Uniforms
Refuse Collection	139,625.67	Earthwork for Gainesboro Citizens Site
	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
	57,950.00	Trash Compactor/Receiver Can
Sheriff	3,658.07	Body Armor
	49,400.00	Sungard OSSI Software
	349.47	HP Laserjet Pro 200
	24,875.00	2014 Ford Explorer
Treasurer	3,990.36	Envelopes
Total	536,768.05	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance@9/30/13	1,307,008.84	224,730.17	380,579.55	931,292.04	2,843,610.60

Designated Other Projects Detail

Administration	153,340.04
Bridges	44,900.00
Historic Preservation	80,000.00
Library	38,217.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Sheriff	24,460.00
Solid Waste	12,000.00
Stop Lights	26,000.00
BPG Properties/Rt.11 Corridor	330,000.00
Total	931,292.04

Other Proffers @9/30/13

(4) Fund Balance Adjusted	
Beginning Balance@9/13	31,655,032.02
Revenue 9/13	12,716,466.79
Expenditures 9/13	(14,167,435.58)
Transfers 9/13	(650,411.77)
9/13 Adjusted Fund Balance	29,553,651.46

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 September 30, 2013

REVENUES:	<u>Appropriated</u>	FY14 9/30/13 <u>Actual</u>	FY13 9/30/12 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	87,168,379.00	3,675,049.11	3,183,367.34	491,681.77 (1)
Other local taxes	28,429,460.00	3,237,064.38	3,011,150.97	225,913.41 (2)
Permits & Privilege fees	956,610.00	365,502.27	271,558.92	93,943.35 (3)
Revenue from use of money and property	131,120.00	56,293.47	60,550.57	(4,257.10) (4)
Charges for Services	2,309,230.00	548,960.49	562,265.94	(13,305.45)
Miscellaneous	520,295.00	85,845.90	134,626.69	(48,780.79)
Recovered Costs	916,702.00	547,315.25	322,418.84	224,896.41 (5)
Intergovernmental:				
Commonwealth	8,683,225.00	4,192,369.21	4,169,808.54	22,560.67 (6)
Federal	15,000.00	8,066.71	3,350.08	4,716.63 (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	129,130,021.00	12,716,466.79	11,719,097.89	997,368.90
 EXPENDITURES:				
General Administration	9,381,314.77	1,953,227.34	1,565,685.71	387,541.63
Judicial Administration	2,156,183.48	482,501.47	464,764.91	17,736.56
Public Safety	27,254,999.46	7,424,568.54	6,778,692.60	645,875.94
Public Works	4,423,637.80	1,008,518.97	803,056.67	205,462.30
Health and Welfare	6,985,132.00	1,499,411.91	1,493,900.74	5,511.17
Education	56,493.00	14,123.25	14,123.25	0.00
Parks, Recreation, Culture	5,204,595.18	1,365,115.26	1,305,864.47	59,250.79
Community Development	2,293,343.28	419,968.84	420,910.37	(941.53)
TOTAL EXPENDITURES	57,755,698.97	14,167,435.58	12,846,998.72	1,320,436.86 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,719,813.94	650,411.77	1,733,911.22	(1,083,499.45) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(8,345,491.91)	(2,101,380.56)	(2,861,812.05)	(760,431.49)
 Fund Balance per General Ledger		31,655,032.02	27,518,638.25	4,136,393.77
Fund Balance Adjusted to reflect Income Statement @9/30/13		29,553,651.46	24,656,826.20	4,896,825.26

(1)General Property Taxes	FY14	FY13	Increase/Decrease
Real Estate Taxes	1,326,316	1,289,983	36,333
Personal Property	2,144,195	1,649,357	494,838
Penalties and Interest	119,551	139,747	(20,196)
Credit Card Chgs./Delinq.Advertising	(16,556)	(16,847)	291
Adm.Fees For Liens&Distress	101,544	121,127	(19,584)
	3,675,049	3,183,367	491,682

(2) Other Local Taxes

Local Sales and Use Tax	993,182.63	919,354.66	73,827.97
Communications Sales Tax	114,225.97	116,756.70	(2,530.73)
Utility Taxes	350,032.16	401,304.91	(51,272.75)
Business Licenses	582,537.39	433,812.00	148,725.39
Auto Rental Tax	19,940.08	31,432.69	(11,492.61)
Motor Vehicle Licenses Fees	78,547.34	90,106.92	(11,559.58)
Recordation Taxes	335,812.60	364,002.66	(28,190.06)
Meals Tax	681,886.58	582,926.73	98,959.85
Lodging Tax	79,800.63	70,596.56	9,204.07
Street Lights	885.00	537.50	347.50
Star Fort Fees	214.00	319.64	(105.64)
Total	3,237,064.38	3,011,150.97	225,913.41

(3)Permits&Privileges

Dog Licenses	12,948.00	13,207.00	(259.00)
Transfer Fees	706.27	645.30	60.97
Development Review Fees	104,459.20	62,265.24	42,193.96
Building Permits	186,748.08	148,202.98	38,545.10
2% State Fees	4,399.22	3,466.26	932.96
Electrical Permits	22,152.00	13,832.00	8,320.00
Plumbing Permits	2,555.00	1,895.00	660.00
Mechanical Permits	11,269.50	10,985.14	284.36
Sign Permits	540.00	690.00	(150.00)
Permits for Commercial Burning	75.00	125.00	(50.00)
Explosive Storage Permits	-	100.00	(100.00)
Blasting Permits	120.00	75.00	45.00
Land Disturbance Permits	18,880.00	15,720.00	3,160.00
Residential Pump And Haul Fee	-	300.00	(300.00)
Transfer Development Rights	650.00	50.00	600.00
Total	365,502.27	271,558.92	93,943.35

(4) Revenue from use of

Money	47,859.60	53,712.15	(5,852.55)
Property	8,433.87	6,838.42	1,595.45
	56,293.47	60,550.57	(4,257.10)

(5) Recovered Costs	FY14	FY13	Increase/Decrease
Recovered Costs Treas.Office	41,340.00	1,237.25	40,102.75
Worker's Comp	300.00	350.00	(50.00)
Reimbursement Circuit Court	3,283.02	3,510.90	(227.88)
Clarke County Container Fees	16,073.58	14,748.98	1,324.60
City of Winchester Container Fees	10,356.13	2,467.54	7,888.59
Refuse Disposal Fees	21,777.27	13,825.11	7,952.16
Recycling Revenue	30,869.97	28,448.82	2,421.15
Fire&Rescue Merchandise (Resale)	-	25.60	(25.60)
Container Fees Bowman Library	417.23	135.61	281.62
Restitution Victim Witness	1,944.99	2,271.16	(326.17)
Reimb.of Expenses Gen.District Court	7,091.12	10,141.17	(3,050.05)
Reimb.Public Works Salaries	-	41,682.00	(41,682.00)
Winchester EDC	-	18,000.00	(18,000.00)
Reimb.Task Force	5,097.38	5,019.84	77.54
EDC/Recovered Costs	-	480.00	(480.00)
Sign Deposits Planning	150.00	(150.00)	300.00
Reimbursement Street Signs	-	1,989.60	(1,989.60)
Comcast PEG Grant	15,749.60	15,282.80	466.80
Proffer-Other	5,000.00	5,000.00	-
Fire School Programs	16,921.00	13,060.00	3,861.00
Proffer Sovereign Village	10,976.19	14,634.92	(3,658.73)
Proffer Lynnehaven	-	13,513.24	(13,513.24)
Proffer Redbud Run	45,178.00	45,178.00	-
Clerks Reimbursement to County	3,530.89	3,111.62	419.27
Proffer Canter Estates	4,087.97	-	4,087.97
Proffer Village at Harvest Ridge	3,078.00	1,539.00	1,539.00
Proffer Snowden Bridge	143,484.44	45,654.14	97,830.30
Proffer Meadows Edge Racey Tract	130,936.00	-	130,936.00
Sheriff Reimbursement	24,791.47	21,261.54	3,529.93
Proffer Cedar Meadows Proffer	4,881.00	-	4,881.00
Total	547,315.25	322,418.84	224,896.41

(6) Commonwealth Revenue	9/30/2013	9/30/2012	
	FY14	FY13	Increase/Decrease
Motor Vehicle Carriers Tax	37,981.90	159.54	37,822.36
Mobile Home Titling Tax	13,211.19	19,662.98	(6,451.79)
State PP/Reimbursement	2,610,611.27	2,610,611.27	-
Recordation Taxes	86,438.33	70,525.32	15,913.01
Shared Expenses Comm.Atty.	61,300.18	70,986.34	(9,686.16)
Shared Expenses Sheriff	359,567.51	369,307.18	(9,739.67)
Shared Expenses Comm.of Rev.	33,521.44	30,192.41	3,329.03
Shared Expenses Treasurer	25,434.39	20,614.92	4,819.47
Shared Expenses Clerk	65,043.06	57,115.96	7,927.10
Public Assistance Grants	741,758.00	779,343.64	(37,585.64)
Litter Control Grant	15,502.00	-	15,502.00
Emergency Services Fire Program	33,557.00	28,410.00	5,147.00
Recycling Grant	-	5,489.94	(5,489.94)
DMV Grant Funding	6,054.78	16,421.51	(10,366.73)
DCJS & Sheriff State Grants	-	-	-
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	51,707.72	50,719.48	988.24
Spay/Neuter Assistance-State	-	272.65	(272.65)
VDEM Grant Sheriff	5,600.58	-	5,600.58
Wireless 911 Grant	11,674.25	677.00	10,997.25
State Forfeited Asset Funds	1,315.61	3,883.40	(2,567.79)
Social Services VOCA Grant	-	3,325.00	(3,325.00)
Total	4,192,369.21	4,169,808.54	22,560.67

County of Frederick
General Fund
September 30, 2013

(7) Federal Revenue	FY14	FY13	Increase/Decrease
Federal Forfeited Assets	8,066.71	182.80	7,883.91
Federal Grants Sheriff	-	3,167.28	(3,167.28)
Total	8,066.71	3,350.08	4,716.63

(8) Expenditures

Expenditures increased \$1,320,436.86 in total. General Administration increased \$387,541.63 and reflects the \$271,899.92 telephone system upgrade to Cisco VOIP solutions. **Public Safety** increased \$645,875.94 and included the Sheriff’s department cost of the IT Virtualization Project, implementation of the Sungard OSSI software, and equipment for IT upgrades including servers, PC’s, printers and licenses totaling \$382,322.31 year to date. Additionally, Fire and Rescue purchased a Lifepak 15 for \$65,995.97 and the County local share for the Jail increased \$66,876 for the first quarter of FY14 over the previous year. **Public Works** increased \$205,462.30 due to the earthwork and concrete wall/slab costs of \$186,853.33 for the Gainesboro citizens site. Transfers decreased \$1,083,499.45. See chart below:

(9) Transfers decreased \$1,083,499.45	FY14	FY13	Increase/Decrease
School Operating	218,891.94	1,352,373.34	(1,133,481.40)
Shawneeland	0.00	597.36	(597.36)
Debt Service County	144,378.37	125,181.16	19,197.21
Jail Fund	0.00	972.98	(972.98)
Operational Transfers	287,141.46	254,786.38	32,355.08
Total	650,411.77	1,733,911.22	(1,083,499.45)

*1

*1 Decrease includes \$1.1 million Reappropriation in FY13

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 September 30, 2013

ASSETS	FY2014 <u>9/30/13</u>	FY2013 <u>8/31/13</u>	Increase <u>(Decrease)</u>	
Cash	4,770,096.19	3,848,471.51	921,624.68	*1
Accounts Receivable Other	0.00	0.00	0.00	
GL controls(est.rev/est.exp)	<u>(359,876.37)</u>	<u>(852,900.43)</u>	<u>493,024.06</u>	
TOTAL ASSETS	<u>4,410,219.82</u>	<u>2,995,571.08</u>	<u>1,414,648.74</u>	
LIABILITIES				
Accrued Operating Reserve Costs	<u>2,077,528.07</u>	<u>2,004,040.97</u>	<u>73,487.10</u>	
TOTAL LIABILITIES	<u>2,077,528.07</u>	<u>2,004,040.97</u>	<u>73,487.10</u>	
EQUITY				
Fund Balance Reserved				
Encumbrances Undesignated	17,863.36	162,277.64	(144,414.28)	
Fund Balance	<u>2,314,828.39</u>	<u>829,252.47</u>	<u>1,485,575.92</u>	*2
TOTAL EQUITY	<u>2,332,691.75</u>	<u>991,530.11</u>	<u>1,341,161.64</u>	
TOTAL LIABILITY & EQUITY	<u>4,410,219.82</u>	<u>2,995,571.08</u>	<u>1,414,648.74</u>	

NOTES:

*1 The increase in cash can be attributed to an increase in fund balance.

*2 Total fund balance increased \$1,485,575.92. The beginning fund balance was \$2,155,709.80 that includes adjusting entries, budget controls for FY14(\$521,421.00), and the year to date revenue less expenditures of \$680,539.59.

Current Unrecorded Accounts Receivable-	<u>FY2014</u>
Prisoner Billing:	31,630.53
Compensation Board Reimbursement 9/13	<u>442,023.00</u>
Total	473,653.53

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 9/30/2013

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2014 9/30/13 <u>Actual</u>	FY2013 9/30/12 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	-	-	-
Supervision Fees	45,000.00	9,777.30	9,846.00	(68.70)
Drug Testing Fees	5,500.00	915.00	1,330.00	(415.00)
Work Release Fees	384,616.00	64,289.19	64,586.85	(297.66)
Federal Bureau Of Prisons	0.00	1,045.00	0.00	1,045.00
Local Contributions	5,888,444.00	2,629,662.75	1,318,441.75	1,311,221.00
Miscellaneous	15,000.00	2,365.88	3,479.27	(1,113.39)
Phone Commissions	120,000.00	0.00	11,173.70	(11,173.70)
Food & Staff Reimbursement	100,000.00	9,579.83	15,450.93	(5,871.10)
Elec.Monitoring Part.Fees	83,767.00	1,755.50	0.00	1,755.50
Employee Meal Supplements	200.00	42.50	0.00	42.50
Share of Jail Cost Commonwealth	997,975.00	0.00	0.00	0.00
Medical & Health Reimb.	57,600.00	12,557.53	11,184.31	1,373.22
Shared Expenses CFW Jail	4,947,976.00	805,255.14	850,614.59	(45,359.45)
State Grants	249,551.00	0.00	0.00	0.00
Local Offender Probation	242,437.00	0.00	0.00	0.00
DOC Contract Beds	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	221,000.00	0.00	221,000.00
Transfer From General Fund	4,755,887.00	1,116,750.50	1,050,847.48	65,903.02
TOTAL REVENUES	17,893,953.00	4,874,996.12	3,336,954.88	1,538,041.24
EXPENDITURES:	18,271,692.73	4,194,456.53	4,185,960.04	8,496.49
Excess(Deficiency)of revenues over expenditures		680,539.59	(849,005.16)	1,529,544.75
FUND BALANCE PER GENERAL LEDGER		<u>1,634,288.80</u>	<u>1,678,257.63</u>	<u>(43,968.83)</u>
Fund Balance Adjusted To Reflect Income Statement @9/30/13		2,314,828.39	829,252.47	1,485,575.92

County of Frederick
Fund 12 Landfill
September 30, 2013

ASSETS	FY2014 <u>9/30/13</u>	FY2013 <u>9/30/12</u>	Increase <u>(Decrease)</u>
Cash	29,690,077.20	28,465,034.02	1,225,043.18 *1
Receivables:			
Accounts Receivable			
Fees	566,571.02	579,194.03	(12,623.01) *2
Accounts Receivable Other	68.00	691.68	(623.68)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	43,287,786.24	42,516,271.35	771,514.89
Accumulated Depreciation	(23,311,767.48)	(21,543,603.09)	(1,768,164.39)
GL controls(est.rev/est.exp)	<u>(2,513,233.00)</u>	<u>(4,316,682.45)</u>	<u>1,803,449.45</u>
TOTAL ASSETS	<u>47,635,501.98</u>	<u>45,616,905.54</u>	<u>2,018,596.44</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	159,728.90	134,423.76	25,305.14
Accrued Remediation Costs	11,791,736.42	11,653,036.50	138,699.92 *3
Retainage Payable	0.00	47,620.17	(47,620.17)
Deferred Revenue Misc.Charges	<u>68.00</u>	<u>691.68</u>	<u>(623.68)</u>
TOTAL LIABILITIES	<u>11,951,533.32</u>	<u>11,835,772.11</u>	<u>115,761.21</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	285,029.72	(285,029.72) *4
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>25,825,526.66</u>	<u>23,637,661.71</u>	<u>2,187,864.95</u> *5
TOTAL EQUITY	<u>35,683,968.66</u>	<u>33,781,133.43</u>	<u>1,902,835.23</u>
TOTAL LIABILITY AND EQUITY	<u>47,635,501.98</u>	<u>45,616,905.54</u>	<u>2,018,596.44</u>

NOTES:

*1 The increase in cash can be attributed to the increase in fund balance.

*2 Receivables decreased \$12,623.01 at 9/30/13.Landfill charges at 9/13 were \$416,962.36 compared to \$383,733.59 at 9/12 for an increase of \$33,228.77. The delinquent fees at 9/13 were \$145,897.71 compared to \$194,127.53 at 9/12 for a decrease of \$48,229.82.

*3 Remediation increased \$138,699.92, and includes \$111,998.00 for post closure costs and \$26,701.92 interest.

*4 There were no encumbrances at 9/13/13.

*5 Total fund balance increased \$2,187,864.95. The beginning fund balance was \$28,478,302.42 that includes adjusting entries, budget controls for FY14(\$1,320,360.00), (\$1,178,000.00) carry forwards of unused FY13 funds for projects, (\$974,334.47), for FY13 audit adjustments that include depreciation, equipment and capital projects, and the year to date revenue less expenses \$819,918.71.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 September 30, 2013

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY14 9/30/13 <u>Actual</u>	FY13 9/30/12 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	759.63	1,496.35	(736.72)
Interest on Bank Deposits	40,000.00	2,422.91	2,388.00	34.91
Salvage and Surplus	0.00	31,260.70	39,810.70	(8,550.00)
Sanitary Landfill Fees	4,632,600.00	1,167,993.70	1,110,841.07	57,152.63
Charges to County	0.00	89,608.98	89,149.36	459.62
Charges to Winchester	0.00	23,537.32	26,184.76	(2,647.44)
Tire Recycling	70,000.00	37,340.42	35,786.96	1,553.46
Reg. Recycling Electronics	40,000.00	11,875.60	13,965.00	(2,089.40)
Miscellaneous	0.00	0.00	301.00	(301.00)
Wheel Recycling	120,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	787.89	0.00	787.89
Renewable Energy Credits	0.00	0.00	0.00	0.00
Landfill Gas To Electricity	403,660.00	88,581.68	131,888.21	(43,306.53)
Waste Oil Recycling	0.00	3,298.30	4,642.19	(1,343.89)
State Reimbursement Tire Operation	0.00	0.00	6,120.00	(6,120.00)
TOTAL REVENUES	5,306,260.00	1,457,467.13	1,462,573.60	(5,106.47)
Operating Expenditures	4,728,993.00	637,548.42	671,038.30	(33,489.88)
Capital Expenditures	1,912,500.00	0.00	504,232.14	(504,232.14)
TOTAL Expenditures	6,641,493.00	637,548.42	1,175,270.44	(537,722.02)
Excess(deficiency)of revenue over expenditures		819,918.71	287,303.16	532,615.55
Fund Balance Per General Ledger		25,005,607.95	23,350,358.55	1,655,249.40
FUND BALANCE ADJUSTED		25,825,526.66	23,637,661.71	2,187,864.95

**County of Frederick, VA
Report on Unreserved Fund Balance
September 30, 2013**

Unreserved Fund Balance, Beginning of Year, July 1, 2013	33,888,096
 Prior Year Funding & Carryforward Amounts	
C/F Dare	(71)
C/F Fire Company Capital	(217,280)
Return unspent Parks proffer	(13,681)
C/F Forfeited Assests	(62,561)
Return unspent SCFR proffer	(29,004)
C/F DSS phone system	(50,000)
C/F VDEM grant	(7,008)
	(379,606)
 Other Funding / Adjustments	
Kraft incentive	(325,000)
Tax refunds	(13,472)
Sheriff gap pay	(135,062)
Round Hill station design	(403,648)
Airport capital	(499,004)
New 911 phone system	(50,000)
Gainesboro Convenience Center	(99,061)
Parks & Rec maintenance building donation	(25,000)
Fire & Rescue reimbursement Gear Clean	(4,429)
Tevis St	(377,396)
ICAC grant	78,614
	(1,853,458)
 Fund Balance, September 30, 2013	 31,655,032



Youth Development
Center, Inc.

September 23, 2013

Dear Jennifer et al,

Thanks so very much for
Frederick County's continued
donations to our Youth Center.
We really appreciate the generosity
and help for our area's youth.
This contribution makes a huge
difference to our youth programming.

Sincerely,
Requie



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806



September 9, 2013

Mr. John R. Riley, Jr.
County Administrator
Frederick County
107 North Kent Street
Winchester, VA 22601

Dear Mr. Riley:

I am pleased to notify you that Frederick County, Virginia has received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement by your organization.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to:

Finance Department

We hope you will arrange for a formal public presentation of the award, and that appropriate publicity will be given to this notable achievement. A press release is enclosed for your use.

We appreciate your participation in GFOA's Budget Awards Program. Through your example, we hope that other entities will be encouraged to achieve excellence in budgeting.

Sincerely,

Stephen J. Gauthier, Director
Technical Services Center

Enclosure



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

September 9, 2013

PRESS RELEASE

For Further Information Contact
Stephen J. Gauthier (312) 977-9700

Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Frederick County, Virginia** has received the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to **Finance Department**.

For budgets including fiscal period 2012, over 1,340 entities are expected to received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a nonprofit professional association serving over 17,800 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.