



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: November 20, 2013
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, November 20, 2013 at 8:00 a.m. All members were present. (b) Items 1 and 3 were approved on consent agenda.

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$125. This amount represents donations received. No local funds required. See attached memos, p. 4 – 5.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,346.70. This amount represents proceeds from the public auction to be used to purchase mobile radios. No local funds required. See attached memo, p. 6. The committee recommends approval.
3. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,390.83. This amount represents reimbursements for travel and extraditions. No local funds required. See attached memos, p. 7 – 9.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$11,401.88. This amount represents State reimbursements due to the County for prisoner extraditions. No local funds required. See attached memo, p. 10. The committee recommends approval.

5. The Director of Public Works requests a General Fund supplemental appropriation in the amount of \$15,000. This amount represents funds required to retain the part-time receptionist position in the Building Inspections Department. Revenue is currently exceeding projections. See attached memo, p. 11 – 12. The committee recommends approval.
6. The Winchester Regional Airport Director requests an Airport Fund supplemental appropriation in the amount of \$2,669.96. This amount represents an insurance reimbursement for roof damage of the FBO building. See attached information, p. 13 – 19. The committee recommends approval.
7. The Finance Committee Chairman requests discussion on a potential donation from Redbud proffers for historic preservation to the Shenandoah Valley Battlefield Foundation. The committee recommends designating \$50,000 from Redbud historical proffers for the final debt payment on the Huntsberry property.
8. The Finance Committee Chairman presents a memo concerning the FY 2015 budget and the Finance Director provides a budget calendar. See attached information, p. 20 – 21.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for FY 2014. See attached, p. 22.
2. The Finance Director provides FY 2014 financial statements for the period ending October 31, 2013. See attached, p. 23 – 33.
3. The Finance Director provides the FY 2014 Fund Balance Report for the period ending October 31, 2013. See attached, p. 34.

Respectfully submitted,

FINANCE COMMITTEE

Charles DeHaven

Judy McCann-Slaughter

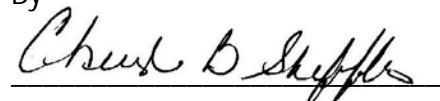
Ron Hottle

Angela Rudolph

Richard Shickle

Gary Lofton

By


Charles B. Shickle

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 : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donation – Honor Guard
DATE : October 22, 2013

Attached is a check, along with a copy of a letter, from Top of Virginia Regional Chamber in the amount of \$100.00. This amount represents a donation to the Sheriff's Office Honor Guard. We are requesting this amount be posted to revenue line 3010-018990-0006. A memo will be sent to Finance requesting appropriation.

Thank you.

4-010-031020-5409-000-000

RTW/asw

Attachment

Cc: Finance Department

C.S. 10/24/13

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 540/722-4001

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donation - Animal Control
DATE : November 6, 2013

Attached please find a check in the amount of \$25.00. This check represents a donation to the department, earmarked for Animal Control.

We are requesting this amount be posted to revenue line 3010-018990-0006 (10CR).

We will send a separate memo to Finance requesting appropriation.

Thank you.

4-010-031020-5409-000-000

RTW/asw

©2010 iListChecks 1-888-524-3257 www.ilistchecks.com

L. Kuhl 68-426/514 3560

Date 10-10-2013

Pay to the Order of Frederick Co. Sheriff's Office \$ 25.00

Twenty five and 00/100 Dollars

BRANCH BANKING & TRUST CO.
100 BERRYVILLE AVE.
WINCHESTER, VA 22601

Please earmark for Animal Control

MP

405 1404 26060005 133 10066 2P 3560

C.S. 11/2/13

FREDERICK COUNTY SHERIFFS OFFICE
CIVIL FEES
 PH: 540-662-6168
 1080 COVERSTONE DR
 WINCHESTER, VA 22602

468
 68-251/514
 06

October 17, 2013
 Date

Pay to the Order of County of Frederick \$ 18346.70
Eighteen thousand three hundred forty six ⁷⁰/₁₀₀ Dollars

BANK of CLARKE COUNTY
 202 NORTH LOUDOUN ST., WINCHESTER, VA 22601
 For FCSO proceeds from sale

Security Features Details on Back

CKMAN ty

INTOUCH CUSTOM CREATIONS

TO : Angela Whitacre – Treasurer’s Office

FROM : Sheriff R. T. Williamson *RTW*

SUBJECT : Sale Proceeds

DATE : October 22, 2013

Attached is a check in the amount of \$18,346.70. This amount represents the department’s proceeds from the public auction held September 25, 2013.

We are requesting this amount be appropriated into revenue line 3010-015020-0007. A separate memo will be sent to Finance requesting appropriation into our operating budget.

Thank you.

4-010-031020-5409-000-000

RTW/asw

Attachment

Cc: Finance Department

C.S. 10/24/13

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 : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement - Training
DATE : October 22, 2013

Attached you will find an envelope containing \$376.16 in cash. This amount represents reimbursement from the Department of Forensic Science for lodging for a training conference attended by department employees.

We are requesting this amount be posted to 3010-019110-0058.

A separate memo will be sent to Finance requesting appropriation into our budget.

Thank you.

4-010-031020-5506-000-000

RTW/asw

Attachment

Cc: Finance Department

C.S. 10/24/13

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 : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement - Extradition
DATE : October 22, 2013

Attached is a check from the Commonwealth of Virginia – Circuit Courts in the amount of \$1964.67. This amount represents reimbursement for two extraditions. We are requesting this amount be posted to 3010-019110-0058.

A separate memo will be sent to Finance requesting appropriation.

Thank you.

4-010-031020-5506-000-001

RTW/asw

Attachment

Cc: Finance Department

C.S. 10/24/13

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 : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement – Training
DATE : October 22, 2013

Attached please find a cashier's check in the amount of \$50.00. The Virginia State Police reimbursed Inv. Galbreath for meals and travel charges (baggage fees) for attendance at the ICAC Conference held in August. We are requesting this amount be posted to revenue line 3010-019110-0058.

A separate memo will be sent to Finance requesting appropriation.

Thank you.

4-010-031020-5506-000-000

RTW/asw

Attachment

Cc: Finance Department

C.S. 10/24/13

FREDERICK COUNTY SHERIFF'S OFFICE



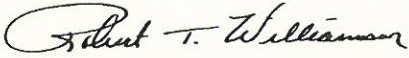
ROBERT T. WILLIAMSON
Sheriff

MAJOR R.C. ECKMAN
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/722-4001

TO : Cheryl Shiffler – Director of Finance

FROM : Sheriff Robert T. Williamson 

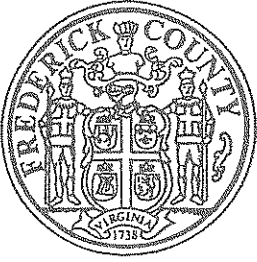
DATE : November 19, 2013

SUBJECT : Budget Line; 3102-5506-001 Prisoner Transports/Extraditions

We currently are carrying a deficit of \$3,721.31 in our prisoner transport/extradition line item. We are holding \$11,401.88 in state reimbursements due to an illness in the Secretary of the Commonwealth's office. With the absence of the Secretary, we are unable to receive the necessary Travel Orders to attach to the reimbursements. Unfortunately, the Commonwealth of Virginia will not reimburse for travel unless we have in hand the Travel Orders. We have received verbal authorization for each of these extraditions. We have been advised, as of yesterday, that the employee has returned from her medical leave and we expect to begin receiving the travel orders soon which will allow us to request reimbursement. However, since Frederick County is not the only jurisdiction that falls under these circumstances, we are not certain how soon reimbursements will be forthcoming. As you are aware we are required, by law, to perform extraditions as ordered by the courts regardless of whether or not we have funding in our line item.

I am requesting this correspondence be hand carried to the Finance Committee on 11/20/13 as an addition to the normal agenda. This request would be for a supplemental appropriation in the amount of \$11,401.88 with the understanding that when these funds are reimbursed by the Commonwealth they would be appropriated to the General Fund.

RTW/asw



MEMORANDUM

DATE: October 24, 2013
TO: Finance Department
THROUGH: Harvey E. Strawsynder Jr., PE, Director of Public Works
FROM: John S. Trenary, Building Code Official
SUBJECT: Funding Request of Part-Time Receptionist Position

The Building Inspection Department is requesting a supplemental appropriation of \$15,000 to maintain the services of our current Part Time Receptionist through the end of the current FY 13/14 budget year. The part-time position is currently filled and has been funded by the transfer of department funds since August 12, 2013.

The Inspection Department has shown an increase of \$46,000 in revenue through the first three months of FY13/14 compared to the same period FY12/13. The increase in activity has justified the necessity to fill the position due to the increase work load placed upon our Design Review Specialists that were sharing duties in this position. The Inspections Department revenue in FY13/14 should far exceed the projected revenue by the amount requested.

Thank you for this consideration on this matter and if you have any questions or need additional information please contact me.

Inspection Department Revenue Information for Part-Time Supplemental Funding

| | |
|------------------------------|-----------|
| Revenue Collected in FY 2012 | \$695,273 |
| Revenue Collected in FY 2013 | \$719,032 |
| Revenue Projected in FY 2014 | \$632,500 |

Revenue Collected:

July through September 2012 - \$168,471.00

July through September 2013 - \$215,060.00

Increase of \$46,589

January through September -2012 - \$ 465,100.00

January through September – 2013 - \$572,700.00

Increase of \$107,600.00

October -2012 Permit Rev. \$47,064

October - 2013 Permit Rev. \$59,269

Increase of \$12,205.00



WINCHESTER REGIONAL AIRPORT

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

Memo

To: Cheryl Shiffler, Finance Director, Frederick County

CC: John R. Riley, Administrator, Frederick County
Jennifer Place, Risk Manager, Frederick County
Gene Fisher, Frederick County Board of Supervisors

From: Renny Manuel, Director, Winchester Regional Airport

Date: November 7, 2013 RM

Re: Supplemental Appropriation for Vehicle Repairs Reimbursed by Insurance Claim

I respectfully request a supplemental appropriation to the line item in Fund 17 for Repair and Maintenance Buildings and Grounds in the amount listed below:

Expense Line:

| | | |
|---------------------------|-------------------------------------|------------|
| 4-017-081090-3004-000-003 | Repair & Maintenance Bldg & Grounds | \$2,669.96 |
|---------------------------|-------------------------------------|------------|

Revenue Line:

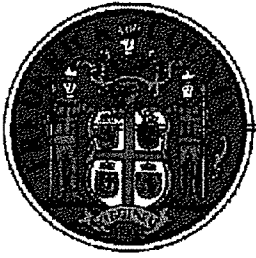
| | | |
|------------------|-------------------------------|------------|
| (to be assigned) | Insurance Claim Reimbursement | \$2,669.96 |
|------------------|-------------------------------|------------|

On October 3, 2013 there was an accident at the Fixed Base Operators (FBO) building owned by the Airport Authority caused by one of the tenants Aero Services of Winchester. The owner was putting nitrogen into a jet aircraft tire and due to a faulty gauge the tire was over inflated and exploded. The owner sustained a serious injury to his right arm and hand when the tire and rim shot straight up into the air. The tire went through the roof of the FBO building leaving a gaping hole and when it came back down on top of the roof it damaged additional panels. Lantz Construction of Winchester immediately responded to the airport to place a temporary patch on the roof in order to prevent any damage inside from forecasted adverse weather.

The airport is insured through VACORP under the County of Frederick and a claim was immediately submitted to them.

The roof sustained \$3,700.00 in damage and the insurance carrier has issued the airport a check for \$2,669.96 after the \$1,000.00 deductible. Repairs will be made by Lantz Construction Company of Winchester. I have attached a copy of the insurance estimate for the repairs along with copies of the insurance reimbursement forwarded to me from Jennifer Place, Frederick County Finance Department.

Thank you for your continued support and assistance. If you require additional information or have any questions, please do not hesitate to contact me.



COUNTY of FREDERICK

Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

E-mail: cshiffle@co.frederick.va.us

MEMORANDUM

TO: Renny Manuel, Regional Airport

FROM: Jennifer L. Place, Finance Department *JP*

DATE: November 6, 2013

SUBJECT: Insurance Reimbursement

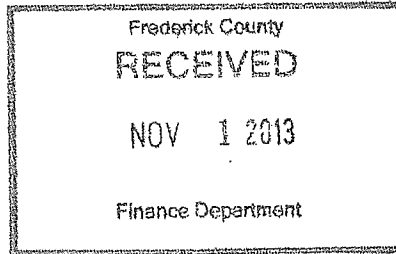
Attached is a copy of a check received in the amount of \$2,669.96 for the property claim dated October 3, 2013 where the hangar roof was damaged when a tire exploded. This amount represents the estimate from East Coast Claims Service minus the \$1,000 deductible.

If you would like these funds appropriated to your budget, please send the Finance Department a memo requesting appropriation to forward to the Finance Committee.

If you have any questions, please give me a call.

October 30, 2013

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



VACoRP

308 Market Street, SE, Suites 1 & 2
Roanoke, Virginia 24011

540.345.8500
toll free 888.822.6772
fax 540.345.5330
toll free 877.212.8599

Virginia Association of Counties Group Self-Insurance Risk Pool
Participant: Winchester Regional Airport Authority
Claim Number: 299A2013086143
Date of Loss: 10/03/2013

Dear Jennifer:

Enclosed please find a VACoRP property damage check in the amount of \$2,669.96 for repairs to the airport hangar roof damaged when the tire exploded. Payment was issued based on the enclosed report from East Coast Claims. The \$1,000 deductible was subtracted.

Should you have any questions regarding this payment, please feel free to call our office.

Sincerely,

A handwritten signature in black ink, appearing to read "Terri Dillard".

Terri Dillard
Claims Specialist

Enc. - check

Estimate

Claim # 13-10166
Coverage BLDG

| | | | | | |
|---------------------------------|---|---|--|---|-----------|
| Adjuster Kevin Pearce | | East Coast Claims Service, NC | | October 23, 2013 Coverage - Building | |
| | | Phone (800) 277-6403 Fax (888) 856-9111 | | | |
| Insured | Winchester Regional Airport Authority | | | Policy # | |
| Address | 491 Airport Rd, Winchester, VA 26602 | | | Ins Claim # | |
| Phone Number | (540) 722-8285 | | | Date of Loss | 10/3/2013 |
| Ins Company | Vaco Risk Management Programs (Attn: Terri Dillard) | | | | |

Roof (89' x 81' (2))
14,418 sf Roof

| | | Repl. Cost | Depr. | ACV | OP | RD |
|--|------------------------|-------------------|---------------|-------------------|----|----|
| Remove Metal Roof Panel, Standing Seam | 1.17 SQ @ \$42.26 * | \$49.44 | \$0.00 | \$49.44 | | |
| Replace Metal Roof Panel, Standing Seam | 1.17 SQ @ \$1,143.93 * | \$1,338.40 | \$0.00 | \$1,338.40 | | |
| Remove Metal Roof Panel, Standing Seam | 1.17 SQ @ \$42.26 * | \$49.44 | \$0.00 | \$49.44 | | |
| Temporary Patch | | | | | | |
| Replace Metal Roof Panel, Standing Seam | 1.17 SQ @ \$790.89 * | \$925.34 | \$0.00 | \$925.34 | | |
| Temporary Patch | | | | | | |
| Remove Insulation, Fiberboard | 117 SF @ \$0.17 * | \$19.89 | \$0.00 | \$19.89 | | |
| Replace Insulation, Fiberboard | 117 SF @ \$3.42 * | \$400.14 | \$0.00 | \$400.14 | | |
| Repair Insulation Facing, Vinyl | 117 SF @ \$2.31 w | \$270.27 | \$0.00 | \$270.27 | | |
| Tear Out Height Allowance, Roof Covering 3 Story | 3.34 SQ @ \$13.60 * | \$45.42 | \$0.00 | \$45.42 | | |
| Replace Height Allowance, Roof Covering, 3 Story | 3.34 SQ @ \$19.31 * | \$64.50 | \$0.00 | \$64.50 | | |
| Special Bucket Lift 32' | 4 EA @ \$134.28 * | \$537.12 | \$0.00 | \$537.12 | | |
| | | \$3,699.96 | \$0.00 | \$3,699.96 | | |

| | Repl. Cost | Depr. | ACV |
|------------------------|-------------------|---------------|-------------------|
| Estimate Totals | \$3,699.96 | \$0.00 | \$3,699.96 |

Price Database Legend
All prices from TCD12c0901
w = Write-in
* = Modified



Exceeding Expectations
VA Class A License: T701 02775A
WV Class A License: WV 002797
MD Class A License: 507018
SWaM Certification # 10613

August 2, 2013

Winchester Regional Airport
490 Airport Road
Winchester VA, 22602

PROPOSAL

**RE: PEMB roof repair
Frederick County, VA**

The undersigned proposes to provide all labor, materials and equipment necessary to complete all work addressed in this proposal. This work is in accordance with all the following noted (checked) documents:

- this proposal (review scope of work)
- plans/drawings provided by (identify)
- specifications provided by (identify)
- addenda provided by (identify)
- sketches (see attached)

Proposed Project Summary:

- Remove temporary roof patch and install new roof panels to permanently fix the roof damaged during "tire/wheel" accident

SCOPE OF WORK

Inclusions: (furnish materials and install)

- 1 - Remove existing roof patch
- 2 - Install two new roof panels (3' x 39')
- 3 - Fasten securely to each other and surrounding panels
- 4 - Check/Tighten existing roof screws of existing roof on a radius of 20' diameter from hole
- 5 - Infill fiberglass insulation and patch vinyl facing

Notes/Qualifications:

- 1 - All work shall be performed during normal working hours.
- 2 - All work shall be performed in compliance with OSHA standards.
- 3 - Owner shall provide water and power for construction activities at no charge to LCW

Allowances (if any) included in the proposal value:

I- N/A \$ N/A

Unit Prices:

I - N/A \$ N/A

Exclusions:

- 1 - Testing or Abatement of asbestos or lead containing items, if any.
- 2 - Cost of temporary roof repair

Proposal Value - Total:

All work shall be completed in a professional, workman-like manner, for a total amount of:

Three Thousand Seven Hundred Dollars
----- (\$ 3,700.00)

Options:

N/A

Breakdown:

N/A

Proposed Schedule:

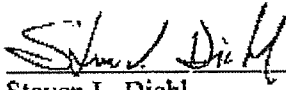
| | | |
|--|-----------|---------------|
| Anticipated design and approval period | _____ | calendar days |
| Material shipping | <u>21</u> | calendar days |
| Anticipated construction period | <u>2</u> | calendar days |
| Anticipated punch-out period | _____ | calendar days |
| Total anticipated schedule | <u>23</u> | calendar days |

Contract Terms:

- LCW shall hold this proposal valid for a period of thirty (30) calendar days.
- LCW is licensed and fully insured (including workers compensation).
- LCW does not require any deposit to initiate the construction after signatures of agreement.
- LCW will bill monthly, with payments due within 15 days of receipt of invoice. Final payment is due within 30 calendar days of completion.
- Any additional work will proceed with the execution of a signed change order stating the value of work, or a T&M calculation, along with any extension of the construction time.
- This work shall commence with the execution of the following noted (checked) agreement:

- LCW proposal/agreement with signatures (both parties sign the below agreement)
- AIA contract documents with signatures (both parties)
- Purchase order (both parties)

Respectfully submitted,



Steven L. Diehl
Vice President



COUNTY of FREDERICK

Board of Supervisors

540/665-5666

540/667-0370 fax

Richard C. Shickle - Chairman

Charles S. DeHaven, Jr. - Vice Chairman
Stonewall District

Gary A. Lofton
Back Creek District

Robert A. Hess
Gainesboro District

Robert W. Wells
Opequon District
Christopher E. Collins
Red Bud District
Gene E. Fisher
Shawnee District

November 12, 2013

John R. Riley, Jr.
107 N. Kent Street
Winchester, VA 22601

Dear John;

In an attempt to help find budget direction and aid staff in appropriately prioritizing budget requests and suitably recommending proposed budget cuts or allocating resources, I offer the following recommendations.

We would all like to see a reduction, but it is anticipated that the property tax rates will remain constant.

The annual use of up to 4.3 million of fund balance funding would continue to be considered to balance the FY 2015 budget.

We should attempt to allocate new funding with the schools on a basis consistent with the current funding allocation.

The independent salary survey expected to be completed in early 2014 should help to quantify our compensation and benefit package needs. Developing a plan and setting goals to address identified needs should be a budget priority.

We should consult with an outside firm to conduct an analysis of appropriate staffing levels by department in order to predict needs and develop a plan to insure right sizing as we move forward.

There is a desire to identify and quantify deferred capital investments to accomplish the development of a prioritized plan to catch up on these issues.

Sincerely,

Chuck DeHaven

Budget Calendar FY 2014-2015

| Month | Action |
|-------------------|--|
| November 20, 2013 | Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman |
| November 22, 2013 | Budget materials sent to all departments and outside agencies |
| December 13, 2013 | Budget requests from departments and outside agencies due back to Finance Department |
| January 15, 2014 | Finance Committee/Budget Worksession; Budget Scenario discussion 8:00 a.m. |
| January 22, 2014 | Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors/Possible Budget Worksession |
| February 5, 2014 | Budget Worksession – Board of Supervisors 8:00 a.m. |
| February 12, 2014 | Budget Worksession – Board of Supervisors 6:00 p.m. |
| February 13, 2014 | Joint Finance Committee with City of Winchester to discuss outside agencies 8:00 a.m. |
| February 19, 2014 | Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m. |
| February , 2014 | School Board budget public hearing |
| February 26, 2014 | Budget Worksession – Board of Supervisors 6:00 p.m. |
| March 5, 2014 | Budget Worksession – Board of Supervisors final worksession before budget advertisement 8:00 a.m. |
| March 10, 2014 | Budget Advertisement to Winchester Star for publishing |
| March 17, 2014 | Public Hearing Advertisement in newspaper |
| March 26, 2014 | FY 2014 – 2015 Budget/Tax Rates Public Hearing |
| April 9, 2014 | FY 2014 – 2015 Budget Adoption |
| May-July, 2014 | Preparation of Adopted Budget Document and submission of budget for award |
| April 10-23, 2014 | Printing and Distribution of Tax Bills |
| April 28, 2014 | Tax Bills mailed |
| July 1, 2014 | Implementation of Fiscal Year 2014 – 2015 |

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|------------|------------------------------------|----------------------------|------|------|------|------|-------------|
| 10/1/2013 | FIRE AND RESCUE | NEW HIRES 10/13 | 3505 | 1001 | 000 | 016 | 4,230.64 |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 006 | (4,230.64) |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 062 | 3,835.36 |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 026 | (3,835.36) |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 090 | 240.99 |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 007 | (240.99) |
| 10/1/2013 | COUNTY ADMINISTRATOR | SALARY ADJUSTMENTS | 1201 | 1001 | 000 | 031 | (2,145.00) |
| | COUNTY ATTORNEY | | 1202 | 1001 | 000 | 002 | 2,145.00 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 1001 | 000 | 066 | 7,310.52 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 1001 | 000 | 062 | 3,539.94 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 1001 | 000 | 042 | (7,310.52) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 1001 | 000 | 042 | (3,539.94) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 1001 | 000 | 005 | 3,007.55 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 1001 | 000 | 042 | (3,007.55) |
| | COMMONWEALTH'S ATTORNEY | | 2201 | 1001 | 000 | 051 | 2,665.08 |
| | COMMONWEALTH'S ATTORNEY | | 2201 | 1001 | 000 | 048 | (2,000.00) |
| | COMMONWEALTH'S ATTORNEY | | 2201 | 2012 | 000 | 000 | (665.08) |
| 10/16/2013 | COMMISSIONER OF THE REVENUE | HIRE FULL TIME POSITION | 1209 | 1001 | 000 | 061 | (17,280.96) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 1001 | 000 | 069 | 17,280.96 |
| 10/16/2013 | SHERIFF | MONTHLY COMCAST CHARGES | 3102 | 5204 | 000 | 000 | (924.00) |
| | SHERIFF | | 3102 | 5299 | 000 | 000 | 924.00 |
| 10/29/2013 | INFORMATION TECHNOLOGY | BALANCE LINE ITEM | 1220 | 3005 | 000 | 000 | (2,730.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 5506 | 000 | 000 | 2,730.00 |
| 10/29/2013 | INFORMATION TECHNOLOGY | ESRI SOFTWARE MAINTENANCE | 1220 | 3005 | 000 | 000 | (8,000.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 3005 | 000 | 002 | 8,000.00 |
| 10/29/2013 | INSPECTIONS | PART TIME | 3401 | 4003 | 000 | 002 | (2,000.00) |
| | INSPECTIONS | | 3401 | 1003 | 000 | 000 | 2,000.00 |
| 10/29/2013 | OTHER | MPO INVOICES | 1224 | 3002 | 000 | 000 | (1,000.00) |
| | OTHER | | 1224 | 5604 | 000 | 025 | 1,000.00 |
| 10/29/2013 | PUBLIC SAFETY COMMUNICATIONS | WEATHER SERVICE ANNUAL FEE | 3506 | 5204 | 000 | 000 | (1,650.00) |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 3010 | 000 | 000 | 1,650.00 |
| 10/31/2013 | REFUSE COLLECTION | PAY INVOICE | 4203 | 3010 | 000 | 000 | (1,000.00) |
| | REFUSE COLLECTION | | 4203 | 3002 | 000 | 000 | 1,000.00 |
| 11/1/2013 | PARKS MAINTENANCE | CERTIFIED POOL OPERATORS | 7103 | 5506 | 000 | 000 | 1,300.00 |
| | RECREATION CENTERS AND PLAYGROUNDS | | 7104 | 5506 | 000 | 000 | (1,300.00) |

County of Frederick
General Fund
October 31, 2013

| ASSETS | FY14 <u>10/31/13</u> | FY13 <u>10/31/12</u> | Increase (Decrease) |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------------|
| Cash and Cash Equivalents | 43,207,554.92 | 34,914,699.49 | 8,292,855.43 *A |
| Petty Cash | 1,555.00 | 1,555.00 | 0.00 |
| Receivables: | | | |
| Taxes, Commonwealth, Reimb. P/P | 42,817,467.16 | 42,493,130.80 | 324,336.36 |
| Streetlights | 16,605.09 | 18,597.58 | (1,992.49) |
| Commonwealth, Federal, 45 day Taxes | 53,889.95 | 32,197.54 | 21,692.41 |
| Due from Fred. Co. San. Auth. | 734,939.23 | 734,939.23 | 0.00 |
| Prepaid Postage | 2,956.95 | 3,242.47 | (285.52) |
| GL controls (est. rev / est. exp) | <u>(8,289,279.60)</u> | <u>(10,708,957.36)</u> | <u>2,419,677.76</u> (1) Attached |
| TOTAL ASSETS | <u>78,545,688.70</u> | <u>67,489,404.75</u> | <u>11,056,283.95</u> |
| LIABILITIES | | | |
| Accrued Liabilities | 447,757.47 | 622,763.79 | (175,006.32) *B |
| Performance Bonds Payable | 398,955.56 | 1,539,519.14 | (1,140,563.58) *C |
| Taxes Collected in Advance | 63,850.46 | 30,014.87 | 33,835.59 |
| Deferred Revenue | <u>42,875,249.81</u> | <u>42,532,966.03</u> | <u>342,283.78</u> *D |
| TOTAL LIABILITIES | 43,785,813.30 | 44,725,263.83 | (939,450.53) |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrance General Fund | 412,920.61 | 142,160.62 | 270,759.99 (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 | 17,254.92 | 17,221.08 | 33.84 |
| Transportation Reserve | 377,396.00 | 438,300.00 | (60,904.00) *E |
| Animal Shelter | 335,530.02 | 325,780.61 | 9,749.41 |
| Proffers | 2,841,408.30 | 2,305,873.65 | 535,534.65 (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>28,590,064.72</u> | <u>17,464,951.65</u> | <u>11,125,113.07</u> (4) Attached |
| TOTAL EQUITY | <u>34,759,875.40</u> | <u>22,764,140.92</u> | <u>11,995,734.48</u> |
| TOTAL LIAB. & EQUITY | <u>78,545,688.70</u> | <u>67,489,404.75</u> | <u>11,056,283.95</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 Carneuse Lime and Stone local incentive.

BALANCE SHEET

| (1) GL Controls | FY14 | FY13 | Inc/(Decrease) |
|---------------------|--------------|--------------|----------------|
| Est.Revenue | 129,418,188 | 123,074,342 | 6,343,846 |
| Appropriations | (57,368,956) | (57,701,538) | 332,582 |
| Est.Tr.to Other fds | (80,751,432) | (76,223,922) | (4,527,510) |
| Encumbrances | 412,921 | 142,161 | 270,760 |
| | (8,289,280) | (10,708,957) | 2,419,678 |

(2) General Fund Purchase Orders

Outstanding Purchase Orders @10/31/13

| DEPARTMENT | Amount | Description |
|-----------------------------|-------------------|---|
| Bowman Library | 25,000.00 | Roof Resurface |
| Commissioner of the Revenue | 2,983.14 | Envelopes |
| EDC | 2,883.30 | Dell Server |
| | 2,734.40 | EDC Luncheon & Panel Discussion |
| Fire & Rescue | 10,190.59 | Lighting,Lightbars, Siren, Misc.Equip. |
| | 32,771.19 | 2014 Ford F-250 |
| | 19,239.15 | Uniforms |
| | 12,510.00 | EMS Custom Cabinet |
| Parks | 5,138.25 | Chemicals for Pools |
| | 18,009.90 | Fall T-Shirts |
| | 7,446.30 | Staff Uniforms |
| | 13,214.00 | Fertilizer & Seed |
| Refuse Collection | 143,832.32 | Earthwork and Underground Electrical 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 |
| Total | 412,920.61 | |

| (3)Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|--------------------------|--------------|------------|---------------|---------------------------|---------------------|
| <u>Balance @10/31/13</u> | 1,307,008.84 | 224,730.17 | 378,377.25 | 931,292.04 | 2,841,408.30 |

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 @10/31/13

| (4) Fund Balance Adjusted | |
|------------------------------------|----------------------|
| Beginning Balance 10/13 | 31,300,526.02 |
| Revenue 10/13 | 17,471,868.79 |
| Expenditures 10/13 | (19,781,483.58) |
| Transfers 10/13 | (400,846.51) |
| 10/13 Adjusted Fund Balance | 28,590,064.72 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 October 31, 2013

| REVENUES: | <u>Appropriated</u> | FY14 10/31/13 <u>Actual</u> | FY13 10/31/12 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|-----------------------|-----------------------------------|-----------------------------------|----------------------------------|
| General Property Taxes | 87,168,379.00 | 4,385,774.92 | 3,756,007.17 | 629,767.75 (1) |
| Other local taxes | 28,429,460.00 | 5,212,416.91 | 5,160,097.50 | 52,319.41 (2) |
| Permits & Privilege fees | 956,610.00 | 463,393.01 | 362,240.96 | 101,152.05 (3) |
| Revenue from use of money and property | 131,120.00 | 87,404.93 | 169,370.70 | (81,965.77) (4) |
| Charges for Services | 2,309,230.00 | 717,744.46 | 735,991.44 | (18,246.98) |
| Miscellaneous | 521,295.00 | 128,404.14 | 164,787.08 | (36,382.94) |
| Recovered Costs | 937,202.00 | 1,036,701.10 | 604,430.59 | 432,270.51 (5) |
| Intergovernmental: | | | | |
| Commonwealth | 8,949,891.66 | 5,431,962.61 | 5,086,392.60 | 345,570.01 (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 | 129,418,187.66 | 17,471,868.79 | 16,042,668.12 | 1,429,200.67 |
| EXPENDITURES: | | | | |
| General Administration | 9,544,128.07 | 2,612,363.94 | 2,213,029.40 | 399,334.54 |
| Judicial Administration | 2,187,869.06 | 643,772.34 | 619,933.69 | 23,838.65 |
| Public Safety | 27,985,448.86 | 10,516,872.04 | 9,360,752.63 | 1,156,119.41 |
| Public Works | 4,453,149.42 | 1,386,715.03 | 1,146,451.87 | 240,263.16 |
| Health and Welfare | 6,985,132.00 | 1,927,141.62 | 1,992,440.92 | (65,299.30) |
| Education | 56,493.00 | 14,123.25 | 14,123.25 | 0.00 |
| Parks, Recreation, Culture | 5,250,878.22 | 1,725,256.90 | 1,613,462.63 | 111,794.27 |
| Community Development | 2,573,139.76 | 955,238.46 | 556,702.98 | 398,535.48 |
| TOTAL EXPENDITURES | 59,036,238.39 | 19,781,483.58 | 17,516,897.37 | 2,264,586.21 (8) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from / to | 79,084,149.48 | 400,846.51 | 4,629,288.52 | (4,228,442.01) (9) |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | (8,702,200.21) | (2,710,461.30) | (6,103,517.77) | (3,393,056.47) |
| Fund Balance per General Ledger | | 31,300,526.02 | 23,568,469.42 | 7,732,056.60 |
| Fund Balance Adjusted to reflect Income Statement@10/31/13 | | 28,590,064.72 | 17,464,951.65 | 11,125,113.07 |

| (1)General Property Taxes | FY14 | FY13 | Increase/Decrease |
|--------------------------------------|-----------|-----------|-------------------|
| Real Estate Taxes | 1,594,967 | 1,546,211 | 48,756 |
| Public Services | (3,346) | (6,204) | 2,858 |
| Personal Property | 2,498,573 | 1,910,054 | 588,519 |
| Penalties and Interest | 185,951 | 201,494 | (15,543) |
| Credit Card Chgs./Delinq.Advertising | (17,497) | (17,836) | 339 |
| Adm.Fees For Liens&Distress | 127,127 | 122,287 | 4,840 |
| | 4,385,775 | 3,756,007 | 629,768 |

(2) Other Local Taxes

| | | | |
|-----------------------------|---------------------|---------------------|------------------|
| Local Sales and Use Tax | 1,987,589.81 | 1,942,474.90 | 45,114.91 |
| Communications Sales Tax | 227,533.36 | 232,797.97 | (5,264.61) |
| Utility Taxes | 631,418.16 | 593,690.42 | 37,727.74 |
| Business Licenses | 653,747.57 | 753,235.60 | (99,488.03) |
| Auto Rental Tax | 27,600.27 | 40,196.37 | (12,596.10) |
| Motor Vehicle Licenses Fees | 122,080.44 | 132,150.46 | (10,070.02) |
| Recordation Taxes | 419,947.96 | 447,462.91 | (27,514.95) |
| Meals Tax | 1,022,269.21 | 910,742.22 | 111,526.99 |
| Lodging Tax | 118,861.13 | 106,188.35 | 12,672.78 |
| Street Lights | 1,125.00 | 808.66 | 316.34 |
| Star Fort Fees | 244.00 | 349.64 | (105.64) |
| Total | 5,212,416.91 | 5,160,097.50 | 52,319.41 |

(3)Permits&Privileges

| | | | |
|--------------------------------|-------------------|-------------------|-------------------|
| Dog Licenses | 18,740.00 | 15,969.00 | 2,771.00 |
| Land Use Application Fees | 3,575.00 | 3,200.00 | 375.00 |
| Transfer Fees | 919.57 | 821.70 | 97.87 |
| Development Review Fees | 125,686.20 | 101,459.24 | 24,226.96 |
| Building Permits | 237,181.36 | 180,284.50 | 56,896.86 |
| 2% State Fees | 1,298.13 | 1,013.88 | 284.25 |
| Electrical Permits | 28,442.00 | 21,775.00 | 6,667.00 |
| Plumbing Permits | 3,110.00 | 3,985.00 | (875.00) |
| Mechanical Permits | 16,635.75 | 15,272.64 | 1,363.11 |
| Sign Permits | 810.00 | 990.00 | (180.00) |
| Permits for Commercial Burning | 100.00 | 125.00 | (25.00) |
| Explosive Storage Permits | 200.00 | 100.00 | 100.00 |
| Blasting Permits | 165.00 | 75.00 | 90.00 |
| Land Disturbance Permits | 24,480.00 | 16,820.00 | 7,660.00 |
| Sewage Installation License | 200.00 | 300.00 | (100.00) |
| Residential Pump And Haul Fee | 300.00 | 50.00 | 250.00 |
| Transfer Development Rights | 1,550.00 | - | 1,550.00 |
| Total | 463,393.01 | 362,240.96 | 101,152.05 |

(4) Revenue from use of

| | | | |
|----------|-----------|------------|----------------|
| Money | 39,507.10 | 41,840.72 | (2,333.62) |
| Property | 47,897.83 | 127,529.98 | (79,632.15) *1 |
| | 87,404.93 | 169,370.70 | (81,965.77) |

*1 The Sale of Stephens City School(\$99,025 in FY13)

| (5) Recovered Costs | FY14 | FY13 | Increase/Decrease |
|---|--------------|------------|-------------------|
| Recovered Costs Treas.Office | 42,156.00 | 42,577.25 | (421.25) |
| Worker's Comp | 400.00 | 450.00 | (50.00) |
| Purchasing Card Rebate | 117,213.04 | - | 117,213.04 |
| Recovered Costs-IT/GIS | 25,421.90 | - | 25,421.90 |
| Reimbursement Circuit Court | 4,467.09 | 4,619.06 | (151.97) |
| Clarke County Container Fees | 19,570.83 | 20,294.76 | (723.93) |
| City of Winchester Container Fees | 13,878.24 | 3,428.21 | 10,450.03 |
| Refuse Disposal Fees | 27,342.52 | 18,714.10 | 8,628.42 |
| Recycling Revenue | 38,548.77 | 44,640.24 | (6,091.47) |
| Sheriff Restitution | 9.36 | - | 9.36 |
| Fire&Rescue Merchandise (Resale) | - | 25.60 | (25.60) |
| Container Fees Bowman Library | 417.23 | 273.13 | 144.10 |
| Restitution Victim Witness | 3,908.00 | 1,496.16 | 2,411.84 |
| Reimb.of Expenses Gen.District Court | 9,299.38 | 12,375.33 | (3,075.95) |
| Reimb.Public Works Salaries | - | 41,682.00 | (41,682.00) |
| Winchester EDC | - | 36,000.00 | (36,000.00) |
| Reimb.Task Force | 15,292.14 | 15,059.52 | 232.62 |
| C&P Jail | - | (60.00) | 60.00 |
| EDC/Recovered Costs | - | 480.00 | (480.00) |
| Sign Deposits Planning | - | (200.00) | 200.00 |
| Reimbursement Street Signs | 679.20 | 1,989.60 | (1,310.40) |
| Grounds Maintenance Frederick Co.School | 108,986.26 | 58,334.86 | 50,651.40 |
| Comcast PEG Grant | 31,520.40 | 15,282.80 | 16,237.60 |
| Proffer-Other | 5,000.00 | 5,000.00 | - |
| Fire School Programs | 16,971.00 | 13,330.00 | 3,641.00 |
| Proffer Sovereign Village | 14,634.92 | 14,634.92 | - |
| Proffer Lynnehaven | - | 16,891.55 | (16,891.55) |
| Proffer Redbud Run | 64,540.00 | 64,540.00 | - |
| Clerks Reimbursement to County | 3,956.38 | 3,641.56 | 314.82 |
| Proffer Canter Estates | 4,087.97 | - | 4,087.97 |
| Proffer Village at Harvest Ridge | 6,156.00 | 6,156.00 | - |
| Proffer Snowden Bridge | 217,299.86 | 130,440.40 | 86,859.46 |
| Proffer Meadows Edge Racey Tract | 181,296.00 | 10,072.00 | 171,224.00 |
| Sheriff Reimbursement | 53,886.61 | 21,261.54 | 32,625.07 |
| Proffer Cedar Meadows Proffer | 9,762.00 | - | 9,762.00 |
| Proffer Westbury Commons | - | 1,000.00 | (1,000.00) |
| Total | 1,036,701.10 | 604,430.59 | 432,270.51 |

| (6) Commonwealth Revenue | 10/31/13 | 10/31/12 | |
|------------------------------------|--------------|--------------|-------------------|
| | FY14 | FY13 | Increase/Decrease |
| Motor Vehicle Carriers Tax | 37,981.90 | 34,612.37 | 3,369.53 |
| 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 | 163,801.85 | 154,634.04 | 9,167.81 |
| Shared Expenses Comm.Atty. | 94,028.26 | 107,878.63 | (13,850.37) |
| Shared Expenses Sheriff | 558,875.80 | 561,833.40 | (2,957.60) |
| Shared Expenses Comm.of Rev. | 51,322.88 | 47,450.91 | 3,871.97 |
| Shared Expenses Treasurer | 39,248.25 | 34,003.18 | 5,245.07 |
| Shared Expenses Clerk | 106,376.68 | 98,676.92 | 7,699.76 |
| Public Assistance Grants | 1,115,911.61 | 1,143,972.69 | (28,061.08) |
| Litter Control Grant | 15,502.00 | 17,573.00 | (2,071.00) |
| 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 | 18,907.66 | (12,852.88) |
| DCJS & Sheriff State Grants | - | - | - |
| JJC Grant Juvenile Justice | 64,180.00 | 64,180.00 | - |
| Rent/Lease Payments | 75,993.35 | 95,777.20 | (19,783.85) |
| Spay/Neuter Assistance-State | 331.55 | 272.65 | 58.90 |
| State Reimbursement EDC | 400,000.00 | - | 400,000.00 |
| VDEM Grant Sheriff | 5,600.58 | - | 5,600.58 |
| Wireless 911 Grant | 16,388.14 | 5,910.76 | 10,477.38 |
| State Forfeited Asset Funds | 4,176.86 | 6,012.25 | (1,835.39) |
| Victim Witness Commonwealth Office | - | 25,055.75 | (25,055.75) |
| Social Services VOCA Grant | - | 3,325.00 | (3,325.00) |
| F/R OEMS Reimb. | 2,142.00 | 2,142.00 | - |
| IT/GIS Grant | 16,666.66 | - | 16,666.66 |
| Total | 5,431,962.61 | 5,086,392.60 | 345,570.01 |

County of Frederick

General Fund

October 31, 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 \$2,264,586.21 in total. General Administration increased \$399,334.54 and reflects the \$273,899.92 telephone system upgrade to Cisco VOIP solutions. **Public Safety** increased \$1,156,119.41 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 \$420,689.75 year to date. The Sheriff's department also purchased a 2014 Ford Explorer for \$25,875. Additionally, Inspections purchased a 2013 Ford F150 for \$20,952 and Fire and Rescue a Lifepak 15 for \$65,995.97 and two Chevrolet Tahoes totaling \$58,747. Also, County local share for the Jail increased \$133,752 through the 2nd quarter of FY14 over the previous year. **Public Works** increased \$240,263.16 due to the earthwork and concrete wall/slab costs of \$186,853.33 for the Gainesboro citizens site. The **Community Development** increase of \$398,535.48 reflects the \$400,000 Economic Development Commission incentive for McKesson Medical Surgical and Navy Federal Credit Union (See previous page (6) on Commonwealth revenue for the \$400,000 State Reimbursement EDC. Transfers decreased \$4,228,442.01. See chart below:

| (9) Transfers decreased \$4,228,442.01 | FY14 | FY13 | Increase/Decrease |
|---|------------|--------------|-------------------|
| School Operating | 218,891.94 | 3,575,373.34 | (3,356,481.40) *1 |
| Shawneeland | 0.00 | 597.36 | (597.36) |
| Debt Service County | 150,730.16 | 140,602.16 | 10,128.00 |
| Jail Fund | 0.00 | 972.98 | (972.98) |
| Operational Transfers | 31,224.41 | 911,742.68 | (880,518.27) *2 |
| Total | 400,846.51 | 4,629,288.52 | (4,228,442.01) |

*1 Decrease includes \$1.1 million Reappropriation in FY13 and the \$2.2 million 10/10/12 Resolution

*2 Decrease includes one-time employer payments in FY13 and the timing of insurance charge-outs

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 October 31, 2013

| ASSETS | FY2014 <u>10/31/13</u> | FY2013 <u>10/31/12</u> | Increase <u>(Decrease)</u> |
|-------------------------------------|----------------------------|----------------------------|-------------------------------|
| Cash | 5,298,287.19 | 5,491,450.27 | (193,163.08) *1 |
| Accounts Receivable Other | 0.00 | 0.00 | 0.00 |
| GL controls(est.rev/est.exp) | <u>(363,966.37)</u> | <u>(861,840.43)</u> | <u>497,874.06</u> |
| TOTAL ASSETS | <u>4,934,320.82</u> | <u>4,629,609.84</u> | <u>304,710.98</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 | 13,773.36 | 153,337.64 | (139,564.28) |
| Undesignated | | | |
| Fund Balance | <u>2,843,019.39</u> | <u>2,472,231.23</u> | <u>370,788.16</u> *2 |
| TOTAL EQUITY | <u>2,856,792.75</u> | <u>2,625,568.87</u> | <u>231,223.88</u> |
| TOTAL LIABILITY & EQUITY | <u>4,934,320.82</u> | <u>4,629,609.84</u> | <u>304,710.98</u> |

NOTES:

*1 The cash balance at 10/13 compared to the previous year decreased; however the revenue less expenditures increased \$414,756.99 year to date due to the timing of revenue received from local contributions.

*2 Total fund balance increased \$370,788.16. 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 \$1,208,730.59.

| Current Unrecorded Accounts Receivable- | <u>FY2014</u> |
|--|-------------------|
| Prisoner Billing: | 39,662.20 |
| Compensation Board Reimbursement 10/13 | <u>449,838.78</u> |
| Total | 489,500.98 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 10/31/13

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

| REVENUES: | <u>Appropriated</u> | FY2014 10/31/13 <u>Actual</u> | FY2013 10/31/12 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|----------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Interest | - | 2,686.91 | 2,819.98 | (133.07) |
| Sale of Salvage&Surplus | - | 76.00 | - | 76.00 |
| Supervision Fees | 45,000.00 | 13,672.30 | 13,661.00 | 11.30 |
| Drug Testing Fees | 5,500.00 | 1,125.00 | 1,891.46 | (766.46) |
| Work Release Fees | 384,616.00 | 100,497.90 | 97,433.17 | 3,064.73 |
| Federal Bureau Of Prisons | 0.00 | 1,375.00 | 0.00 | 1,375.00 |
| Local Contributions | 5,888,444.00 | 2,765,382.50 | 2,520,599.25 | 244,783.25 |
| Miscellaneous | 15,000.00 | 2,597.25 | 25,448.21 | (22,850.96) |
| Phone Commissions | 120,000.00 | 26,987.77 | 25,572.84 | 1,414.93 |
| Food & Staff Reimbursement | 100,000.00 | 29,845.20 | 23,325.66 | 6,519.54 |
| Elec.Monitoring Part.Fees | 83,767.00 | 16,262.96 | 21,834.95 | (5,571.99) |
| Employee Meal Supplements | 200.00 | 42.50 | 0.00 | 42.50 |
| Share of Jail Cost Commonwealth | 997,975.00 | 0.00 | 233,609.00 | (233,609.00) |
| Medical & Health Reimb. | 57,600.00 | 18,134.85 | 16,250.24 | 1,884.61 |
| Shared Expenses CFW Jail | 4,947,976.00 | 1,247,278.14 | 1,285,361.20 | (38,083.06) |
| State Grants | 249,551.00 | 66,869.00 | 68,111.00 | (1,242.00) |
| Local Offender Probation | 242,437.00 | 62,151.00 | 62,527.00 | (376.00) |
| DOC Contract Beds | 0.00 | 0.00 | 6,840.00 | (6,840.00) |
| Bond Proceeds | 0.00 | 221,000.00 | 0.00 | 221,000.00 |
| Transfer From General Fund | 4,755,887.00 | 2,233,501.00 | 2,100,721.98 | 132,779.02 |
| TOTAL REVENUES | 17,893,953.00 | 6,809,485.28 | 6,506,006.94 | 303,478.34 |
| EXPENDITURES: | 18,271,692.73 | 5,600,754.69 | 5,712,033.34 | (111,278.65) |
| Excess(Deficiency)of revenues over expenditures | | 1,208,730.59 | 793,973.60 | 414,756.99 |
| 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 @10/31/13 | | 2,843,019.39 | 2,472,231.23 | 370,788.16 |

County of Frederick
Fund 12 Landfill
October 31, 2013

| ASSETS | FY2014 <u>10/31/13</u> | FY2013 <u>10/31/12</u> | Increase <u>(Decrease)</u> |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------------|
| Cash | 30,038,381.60 | 28,472,428.86 | 1,565,952.74 *1 |
| Receivables: | | | |
| Accounts Receivable | | | |
| Fees | 549,319.41 | 601,512.84 | (52,193.43) *2 |
| Accounts Receivable Other | 88.00 | 172.00 | (84.00) |
| 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>(4,469,979.62)</u> | <u>1,956,746.62</u> |
| TOTAL ASSETS | <u>47,966,574.77</u> | <u>45,492,802.34</u> | <u>2,473,772.43</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>88.00</u> | <u>172.00</u> | <u>(84.00)</u> |
| TOTAL LIABILITIES | <u>11,951,553.32</u> | <u>11,835,252.43</u> | <u>116,300.89</u> |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrances | 0.00 | 131,732.55 | (131,732.55) *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>26,156,579.45</u> | <u>23,667,375.36</u> | <u>2,489,204.09</u> *5 |
| TOTAL EQUITY | <u>36,015,021.45</u> | <u>33,657,549.91</u> | <u>2,357,471.54</u> |
| TOTAL LIABILITY AND EQUITY | <u>47,966,574.77</u> | <u>45,492,802.34</u> | <u>2,473,772.43</u> |

NOTES:

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

*2 Landfill receivables decreased \$52,193.43. Landfill fees at 10/13 were \$450,675.49 compared to \$431,824.73 at 10/12 for an increase of \$18,850.76. Delinquent fees at 10/12 were \$167,118.98 compared to \$94,933.39 at 10/13 for a decrease of \$72,186.59.

*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 10/31/13.

*5 Total fund balance increased \$2,489,204.09. 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 \$1,150,971.50.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
October 31, 2013

| FUND 12 LANDFILL REVENUES | <u>Appropriated</u> | FY14 10/31/13 <u>Actual</u> | FY13 10/31/12 <u>Actual</u> | YTD Actual <u>Variance</u> |
|---|---------------------|-----------------------------------|-----------------------------------|----------------------------------|
| Interest Charge | 0.00 | 1,142.94 | 2,424.67 | (1,281.73) |
| Interest on Bank Deposits | 40,000.00 | 17,790.52 | 15,211.79 | 2,578.73 |
| Salvage and Surplus | 0.00 | 43,755.90 | 52,297.20 | (8,541.30) |
| Sanitary Landfill Fees | 4,632,600.00 | 1,575,305.55 | 1,509,551.80 | 65,753.75 |
| Charges to County | 0.00 | 116,697.44 | 117,233.48 | (536.04) |
| Charges to Winchester | 0.00 | 31,659.92 | 33,295.96 | (1,636.04) |
| Tire Recycling | 70,000.00 | 46,441.22 | 36,362.64 | 10,078.58 |
| Reg. Recycling Electronics | 40,000.00 | 15,429.60 | 19,688.00 | (4,258.40) |
| Miscellaneous | 0.00 | 3,293.70 | 4,301.00 | (1,007.30) |
| Wheel Recycling | 120,000.00 | 0.00 | 0.00 | 0.00 |
| Charges for RTOP | 0.00 | 2,408.69 | 0.00 | 2,408.69 |
| Renewable Energy Credits | 0.00 | 43,167.18 | 0.00 | 43,167.18 |
| Landfill Gas To Electricity | 403,660.00 | 125,463.49 | 178,875.68 | (53,412.19) |
| Waste Oil Recycling | | 9,544.05 | 6,202.59 | 3,341.46 |
| State Reimbursement Tire Operation | 0.00 | 0.00 | 6,120.00 | (6,120.00) |
| TOTAL REVENUES | 5,306,260.00 | 2,032,100.20 | 1,981,564.81 | 50,535.39 |
| Operating Expenditures | 4,928,993.00 | 881,128.70 | 1,007,018.69 | (125,889.99) |
| Capital Expenditures | 2,890,500.00 | 0.00 | 657,529.31 | (657,529.31) |
| TOTAL Expenditures | 7,819,493.00 | 881,128.70 | 1,664,548.00 | (783,419.30) |
| Excess(deficiency)of revenue over expenditures | | 1,150,971.50 | 317,016.81 | 833,954.69 |
| Fund Balance Per General Ledger | | 25,005,607.95 | 23,350,358.55 | 1,655,249.40 |
| FUND BALANCE ADJUSTED | | 26,156,579.45 | 23,667,375.36 | 2,489,204.09 |

County of Frederick, VA
Report on Unreserved Fund Balance
October 31, 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 |
| Eliminate Kelly Day | (354,506) |
| | (2,207,964) |
| Fund Balance, October 31, 2013 | 31,300,526 |