



COUNTY of FREDERICK

Finance Department
Cheryl B. Shiffler
Director

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: March 19, 2014
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, March 19, 2014 at 8:00 a.m. All members were present. (b) Item 3 was approved under consent agenda.

1. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$9,000 to purchase portable field equipment to create cable channel programming. Funds are available through the Comcast Public Education and Government (PEG) grant and are reserved and designated for use for PEG access equipment. No local funds required. See attached memo, p. 3. The committee recommends approval.
2. The Winchester Regional Airport Director requests an Airport Fund supplemental appropriation in the amount of \$106,088 and a General Fund supplemental appropriation in the amount of \$75,853 (71.5%) to cover anticipated expenses through year end (FY14). See attached information, p. 4 -11. The committee recommends approval.
3. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$125. This amount represents restitution funds received for cruiser damage. See attached memo, p. 12.

4. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$280,000 to cover overtime expenses through year end. See attached memo, p. 13. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for FY 2014. See attached, p. 14.
2. The Finance Director provides FY 2014 financial statements for the period ending February 28, 2014. See attached, p. 15 – 25.
3. The Finance Director provides the FY 2014 Fund Balance Report for the period ending March 14, 2014. See attached, p. 26.
4. The Finance Director provides the FY 2015 budget advertisement. See attached, p. 27 – 31.

Respectfully submitted,

FINANCE COMMITTEE

Charles DeHaven, Chairman

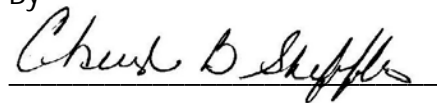
Richard Shickle

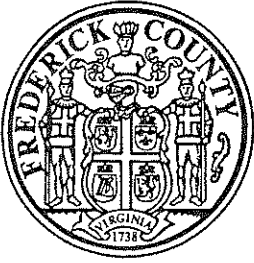
Gary Lofton

Judy McCann-Slaughter

Angela Rudolph

By





COUNTY of FREDERICK

John R. Riley, Jr.
County Administrator

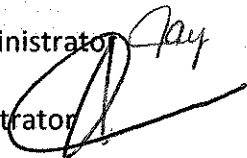
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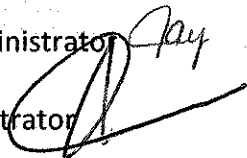
Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

TO: Finance Committee

FROM: Jay E. Tibbs, Deputy County Administrator 

THROUGH: John R. Riley, Jr., County Administrator 

DATE: March 10, 2014

RE: Broadcast Equipment Upgrade

This is a request for a supplemental appropriation in the amount of \$9,000 .00 from the Comcast Public Education and Government (PEG) Grant to purchase portable field equipment, to include a camcorder, microphones, lighting, and battery packs. The field equipment will enable departments to create cable channel programming such as public service announcements and advertisements for county services and special events.

As background, the PEG Grant is a recurring financial contribution from Comcast to Frederick County based on the number of subscribers and is designated for use for PEG access equipment, including, but not limited to, studio and portable production equipment, editing equipment and program playback equipment.

Should you have any questions, please do not hesitate to contact me.



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
Gene Fisher, Frederick County Board of Supervisors
Mary Blowe, Finance Director, City of Winchester

From: Renny Manuel, Director, Winchester Regional Airport

Date: March 12, 2014

Re: Supplemental Revenue Request – Operating Fund Contribution

On behalf of the Winchester Regional Airport Authority I respectfully request a revenue supplemental appropriation from the County of Frederick and the City of Winchester for the Airport Operating Fund in the amount of \$106,088 to cover anticipated expenses through current year ending June 30, 2014 to cover anticipated cash deficit in the general fund.

Sale of aviation fuel at the airport generates approximately 75% of the budget revenues. Revenue from the sale of fuel is based on estimated number of gallons to be sold. For fiscal year FY 2014 the budget number was estimated at 210,000 gallons unfortunately fuel sales have declined and we anticipate a revenue shortfall creating a cash deficit at year end.

Estimated expenses and revenues through June 30, 2014 are depicted on the attached sheets. Purchase and sale of fuel is based on one load of Jet-A fuel a month equaling 30,000 gallons and one load of AVGAS equaling 8,500 gallons. We have dropped the minimum levels of fuel inventory to maintain on hand in an effort to reduce costs. Based on the figures in this supplemental request for projected gallons of fuel to be sold over the next four months, I projected only selling what we purchase which would be 7,500 gallons of Jet-A per month and 2,125 gallons of AVGAS per month. I have included a chart showing the history of fuel gallons sold over the past several years.

The airport generates a higher profit margin on Jet-A fuel than AVGAS and with the loss of two based jets and a decline in the economy we are selling less than what was projected in the FY 2014 budget. We have attempted to hold down operating costs and decrease the amount of operating contributions needed from both localities over the past ten years but have now reached the point of depleting the cash reserves.

The continued support and financial assistance provided by the County of Frederick and the City of Winchester is critical and invaluable in helping to maintain and operate the airport.

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

FY 2014 - OPERATING REVENUES - SUPPLEMENTAL REQUEST

WINCHESTER REGIONAL AIRPORT		DEPARTMENT CODE 017			
FUNDING SOURCES	SOURCE OF FUNDS				TOTAL
	SVC-GENERATED/ OTHER REVENUE	STATE	FEDERAL	PROVIDED FROM LOCAL SOURCES	
SALE JET-A FUEL	172,279				172,279
SALE AVGAS FUEL	49,300				49,300
CREDIT CARD HANDLING FEE	-1,925				-1,925
SALE OIL	1,250				1,250
SALE MERCHANDISE	625				625
SALE CATERING	0				0
SALE DEICING CHEMICALS	0				0
RENT - MONTHLY TIEDOWN	9,000				9,000
RENT - METAL T-HANGARS	80,610				80,610
RENT - CLEARSPAN HANGAR	16,000				16,000
RENT - FBO OFFICES	6,956				6,956
RENT - FBO HANGAR SECOND FLOOR	8,000				8,000
RENT - FBO HANGAR SPACE	12,600				12,600
LAND LEASES	19,964				19,964
FUEL FLOW FEE	6,000				6,000
OVERNIGHT PARKING FEE	500				500
FLIGHT LINE LABOR	400				400
CONFERENCE ROOM FEES	0				0
CARGO/PART 135 TRANSIENT FEE	1,500				1,500
FORKLIFT FEES	200				200
GPU/LAV CART SERVICES	1,200				1,200
MISC REVENUE (FET)	800				800
UTILITIES REIMBURSEMENT	2,000				2,000
AFTER HOURS FEE	0				0
A/R LATE CHARGES	500				500
STATE SALES TAX	200				200
STATE PROMO		750			750
STATE REIMBURSABLE REPAIRS		1,100			1,100
STATE REIMBURSABLE SECURITY		2,250			2,250
LOCALITY SHARE CURRENTLY APPROP				21,345	21,345
LOCALITY SHARE NEW APPROPRIATION				106,088	106,088
TOTAL	387,960	4,100		127,433	519,492

Prior Years Contributions

FY 1999	174,164
FY 2000	161,105
FY 2001	161,105
FY 2002	161,105
FY 2003	160,013
FY 2004	153,000
FY 2005	147,000
FY 2006	96,800
FY 2007	82,682
FY 2008	23,600
FY 2009	23,600
FY 2010	23,600
FY 2011	23,600
FY 2012	23,600
FY 2013	23,600
FY 2014	64,035
FY 2015	70,810

PROJECTED FY 2014 EXPENSES - MARCH THROUGH JUNE 2014

FUND #-017 AIRPORT GENERAL OPERATING FUND - REVENUE SUPPLEMENTAL REQUEST

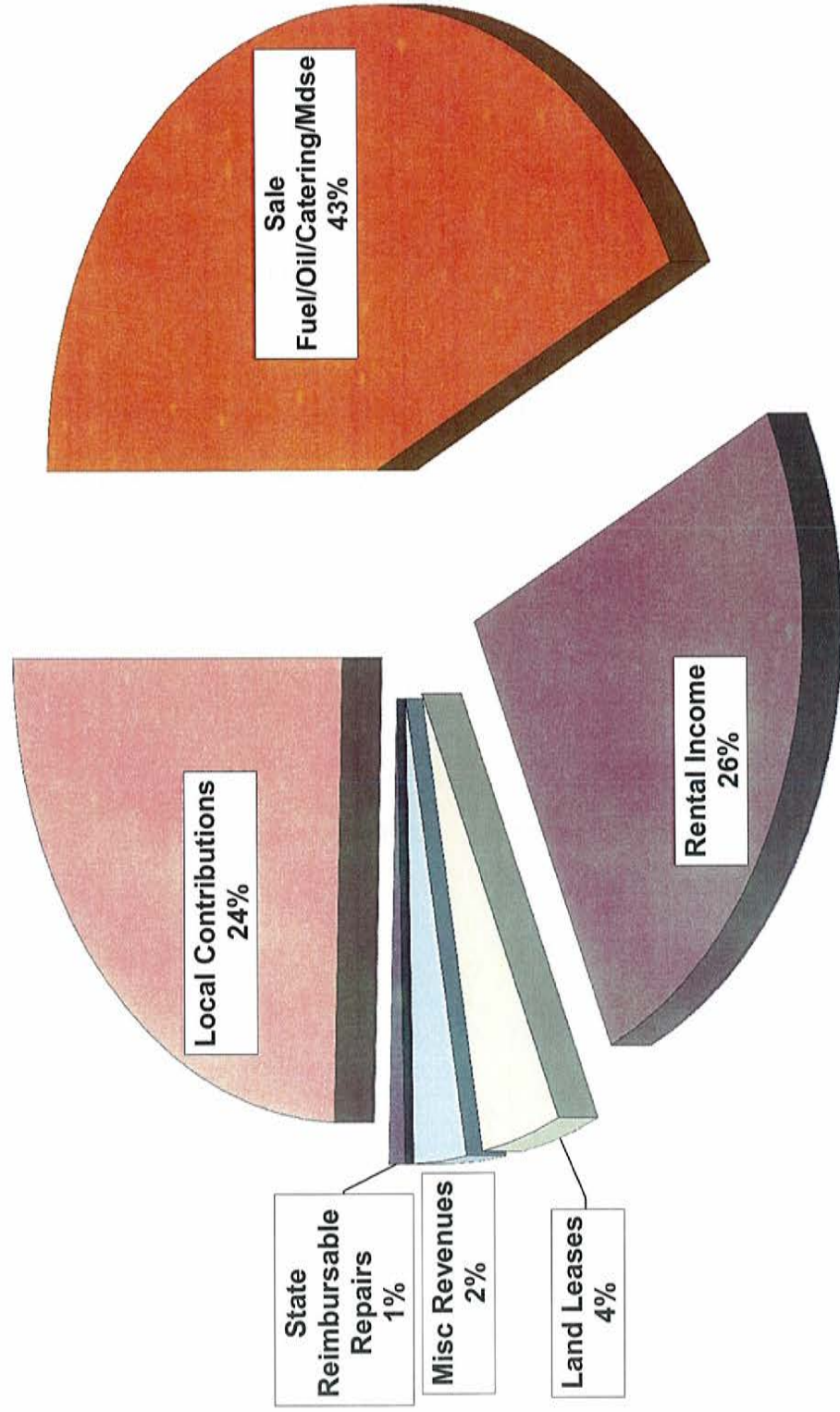
	Budget FY 2014	Current Budget	Expenses 02/28/14	Budget Balance	Dept Request
081090					
AIRPORT AUTHORITY					
PERSONAL SERVICES					
081090-1001-000-001	82,555	84,970	(56,379)	28,591	28,592
EXECUTIVE DIRECTOR/MANAGER					
081090-1001-000-036	0				0
ADMINISTRATIVE ASSISTANT					
081090-1001-000-037	31,366	32,143	(21,347)	10,795	10,803
CUSTOMER SERV.REP.I					
081090-1001-000-038	31,429	32,160	(21,361)	10,799	10,802
FACILITY MAINT.TECH.					
081090-1001-000-039	27,851	28,498	(18,921)	9,577	9,568
FACILITY MAINTENANCE TECH.					
081090-1001-000-040	32,656	33,464	(22,222)	11,243	11,246
FLIGHT LINE TECH					
081090-1001-000-041	28,579	29,286	(19,447)	9,840	9,841
FLIGHT LINE TECH.					
081090-1001-000-042	0				0
AIRPORT LABORER					
081090-1001-000-071	49,774	51,230	(33,985)	17,245	17,235
OPERATIONS SUPV.					
081090-1001-000-072	22,235	22,623	(15,878)	6,744	8,004
CUSTOMER SERV. REP I					
081090-1001-000-073	39,686	40,638	(26,981)	13,657	13,649
FLIGHT LINE TECH					
081090-1001-000-074	28,413	29,180	(19,369)	9,811	9,812
ACCOUNT CLERK II					
081090-1001-000-075	30,202	32,142	(21,338)	10,804	10,804
FLIGHT LINE TECH.					
081090-1003-000-000					
PART-TIME SALARIES AND WAGES					
081090-1005-000-000	22,158	20,601	(9,449)	11,152	4,500
OVERTIME					
081090-1009-000-000	14,478	14,478	(5,219)	9,259	4,000
HOLIDAY PAY					
	14,167	14,167		14,167	
MERIT RESERVE					
	455,550	465,579	(291,897)	173,683	148,857
PERSONAL SERVICES					
081090-2001-000-000					
F.I.C.A.					
081090-2002-000-000	33,766	34,533	(21,026)	13,507	10,969
V.R.S.					
081090-2005-000-000	46,101	47,244	(31,576)	15,667	15,987
HOSPITAL/MEDICAL PLANS					
081090-2006-000-000	87,120	87,120	(54,466)	32,654	27,233
GROUP INSURANCE					
081090-2011-000-000	4,816	4,936	(3,299)	1,636	1,670
WORKER'S COMPENSATION					
081090-2015-000-000	14,522	14,885	(10,386)	4,499	5,329
UNEMPLOYMENT BENEFITS					
	186,325	188,718	(120,754)	67,964	61,188
EMPLOYEE BENEFITS					
081090-3002-000-000	21,000	21,000	(17,496)	3,504	4,500
PROFESSIONAL SERVICES					
081090-3004-000-001	11,400	11,400	(1,360)	10,040	5,000
REPAIR & MAINTENANCE EQUIP.					
081090-3004-000-002	0	0	0	0	1,100
STATE F&E REPAIRS					
081090-3004-000-003	1,000	8,370	(1,381)	6,989	8,000
REPAIR & MAINTENANCE BLDG.&G					
081090-3005-000-000	12,200	12,200	(5,822)	6,378	570
MAINTENANCE SERVICE CONTRACT					
081090-3007-000-000	500	500	(129)	371	500
ADVERTISING					
081090-3010-000-000	30,750	27,750	(17,876)	9,874	9,495
OTHER CONTRACTUAL SERVICES					
	76,850	81,220	(44,062)	37,158	29,165
PURCHASED SERVICES					

FUND #017 AIRPORT GENERAL OPERATING FUND - REVENUE SUPPLEMENTAL REQUEST

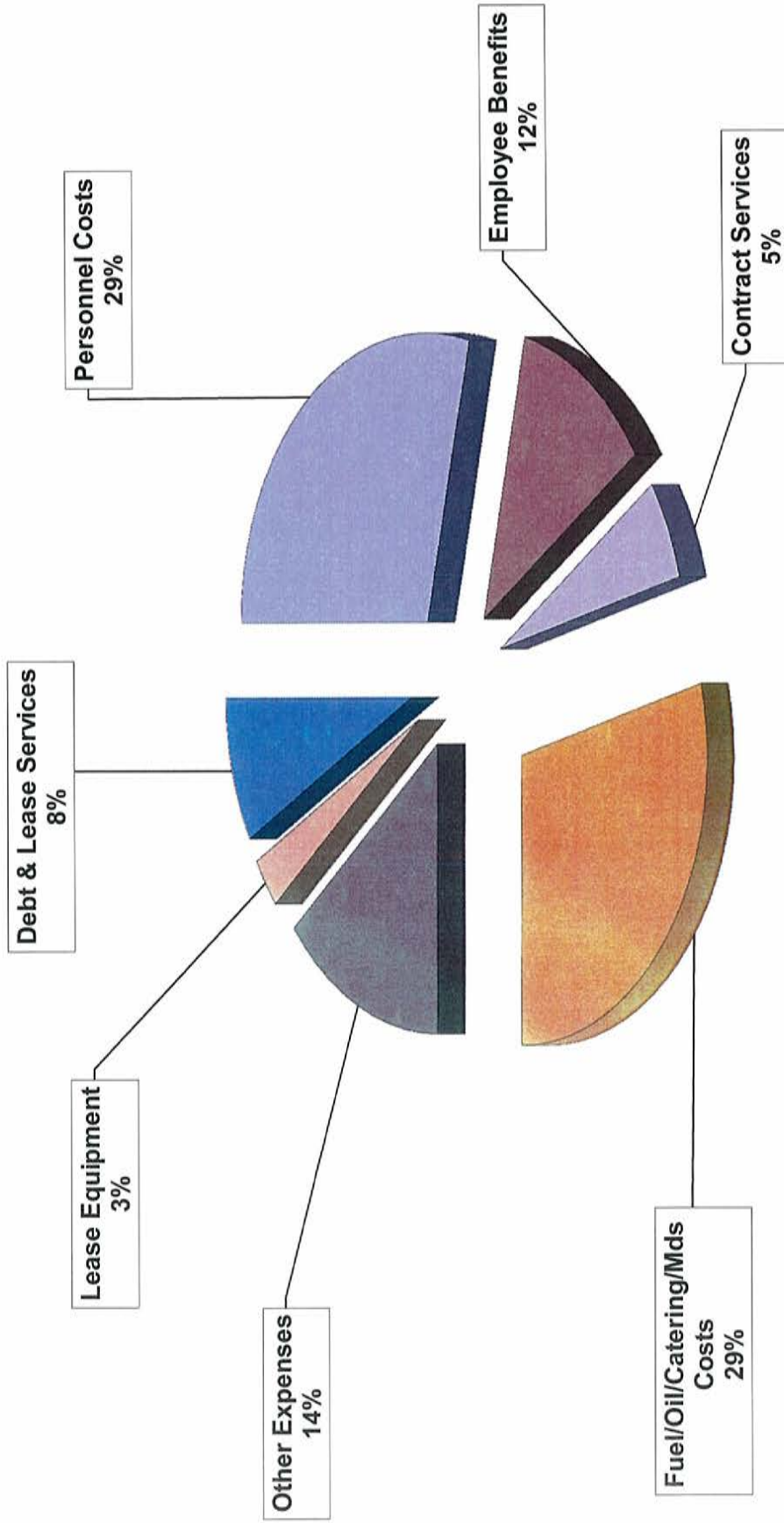
	Budget FY 2014	Current Budget	Expenses 02/28/14	Budget Balance	Dept Request
081090-4003-000-001	0	0	0	0	0
INTERNAL SERVICES	0	0	0	0	0
081090-5101-000-000	57,850	57,850	(33,732)	24,118	20,000
ELECTRICAL SERVICES	57,850	57,850	(33,732)	24,118	20,000
081090-5102-000-000	5,100	10,100	(6,925)	3,175	3,000
HEATING SERVICES	5,100	10,100	(6,925)	3,175	3,000
081090-5103-000-000	4,100	4,100	(2,282)	1,818	1,300
WATER & SEWAGE SERVICES	4,100	4,100	(2,282)	1,818	1,300
081090-5204-000-001	500	500	(287)	213	0
POSTAGE	500	500	(287)	213	0
081090-5204-000-002	5,300	8,300	(4,062)	4,238	2,400
TELEPHONE	5,300	8,300	(4,062)	4,238	2,400
081090-5302-000-000	12,801	12,801	(8,294)	4,507	0
FIRE INSURANCE	12,801	12,801	(8,294)	4,507	0
081090-5305-000-000	8,413	8,413	(5,355)	3,058	0
MOTOR VEHICLE INSURANCE	8,413	8,413	(5,355)	3,058	0
081090-5307-000-000	600	600	(516)	84	0
PUBLIC OFFICIALS LIABILITY I	600	600	(516)	84	0
081090-5308-000-000	18,000	18,000	(14,250)	3,750	4,750
GENERAL LIABILITY INSURANCE	18,000	18,000	(14,250)	3,750	4,750
081090-5401-000-000	4,850	4,850	(2,369)	2,481	1,500
OFFICE SUPPLIES	4,850	4,850	(2,369)	2,481	1,500
081090-5405-000-000	2,000	2,000	(977)	1,023	800
JANITORIAL SUPPLIES	2,000	2,000	(977)	1,023	800
081090-5407-000-000	16,750	11,750	(4,169)	7,581	10,000
REPAIR AND MAINTENANCE SUPPL	16,750	11,750	(4,169)	7,581	10,000
081090-5407-000-001	6,800	6,800	(5,266)	1,534	2,500
STATE - PARTS AND SUPPLIES	6,800	6,800	(5,266)	1,534	2,500
081090-5408-000-000	14,550	14,550	(7,891)	6,659	6,000
VEHICLE AND POWERED EQUIP SU	14,550	14,550	(7,891)	6,659	6,000
081090-5408-000-001	20,000	20,000	(12,169)	7,831	6,000
VEHICLE GAS-AIRPORT USE	20,000	20,000	(12,169)	7,831	6,000
081090-5410-000-000	3,000	3,000	(1,016)	1,984	1,000
UNIFORMS	3,000	3,000	(1,016)	1,984	1,000
081090-5413-000-000	5,000	5,000	(130)	4,870	2,000
OTHER OPERATING SUPPLIES	5,000	5,000	(130)	4,870	2,000
081090-5413-000-001	5,000	5,000	(981)	4,019	2,000
LINE SERVICE EQUIPMENT	5,000	5,000	(981)	4,019	2,000
081090-5413-000-002	6,000	6,000	(740)	5,260	2,500
SECURITY MATERIALS & SUPPLIE	6,000	6,000	(740)	5,260	2,500
081090-5414-000-000	1,160,200	1,153,500	(453,745)	699,755	150,954
MERCHANDISE FOR RESALE	1,160,200	1,153,500	(453,745)	699,755	150,954
081090-5506-000-000	2,000	2,000	(1,755)	245	1,000
TRAVEL	2,000	2,000	(1,755)	245	1,000
081090-5715-000-000	15,000	12,000	(8,596)	3,404	1,500
PROMOTIONAL FUND	15,000	12,000	(8,596)	3,404	1,500
081090-5801-000-000	2,000	2,000	(831)	1,169	200
DUES & MEMBERSHIP	2,000	2,000	(831)	1,169	200
081090-5804-000-000	1,000	1,000	(48)	952	75
TAXES-FED.EXCISE & STATE	1,000	1,000	(48)	952	75
081090-5806-000-000	15,000	20,000	(18,052)	1,948	4,000
SNOW REMOVAL CONTINGENCY	15,000	20,000	(18,052)	1,948	4,000
OTHER CHARGES	1,391,814	1,390,114	(594,440)	795,675	223,479

FUND #-017 AIRPORT GENERAL OPERATING FUND - REVENUE SUPPLEMENTAL REQUEST						
	Budget FY 2014	Current Budget	Expenses 02/28/14	Budget Balance	Dept Request	
081090-8001-000-000						
MACHINERY AND EQUIPMENT						
081090-8002-000-000						
FURNITURE AND FIXTURES						
081090-8002-000-001						
LEASE BUILDING/CITY						
081090-8002-000-002						
PRINCIPAL/INTEREST-HANGER						
081090-8002-000-003						
LEASE - GOODMAN HANGER						
081090-8003-000-000						
COMMUNICATIONS EQUIPMENT						
081090-8007-000-000						
INTEGRATED TECHNOLOGY EQUIPM						
CAPITAL OUTLAY	0	0	0	0	0	0
081090-9001-000-000	61,900	61,900	(34,982)	26,918		14,670
LEASE/RENT OF EQUIPMENT						
081090-9101-000-000	126,400	126,400	(84,267)	42,133		42,133
VRA LOAN						
OTHER USES OF FUNDS-	188,300	188,300	(119,249)	69,051		56,803
SUB TOTAL	2,298,839	2,313,931	(1,170,401)	1,143,530		519,492
093010-5807-000-001		(10,031)	0	(10,031)		
MERIT RESERVE						
093010-5807-000-002		(2,393)	0	(2,393)		
MERIT RESERVE FRINGES						
SUB TOTAL	0	(12,423)	0	(12,423)		0
TOTAL FOR FUND	2,298,839	2,301,508	(1,170,401)	1,131,107		519,492

FY 2014 - OPERATING REVENUES - SUPPLEMENTAL REQUEST



2013 - 2014 BUDGET INFORMATION - OPERATING EXPENDITURES



**Winchester Regional
Airport
Fuel Gallons Sold**

GALLONS OF TOTAL PRODUCT SOLD															Increase/ (Decrease) Over Prior Year	
Fiscal Year	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Over/ (Short)
July	22,131	23,509	28,082	29,067	29,004	32,148	39,991	44,406	52,458	42,724	29,277	31,814	36,654	18,673	19,778	1,105
August	24,807	26,762	27,600	31,600	30,703	32,205	49,471	44,298	53,349	36,611	26,159	24,324	34,261	19,755	17,900	(1,856)
September	22,804	26,767	27,763	31,584	31,070	32,730	47,833	40,415	41,111	36,983	29,081	27,575	6,733	19,177	20,136	959
October	24,327	34,004	35,891	35,137	44,219	42,898	49,156	48,472	54,712	40,344	36,999	32,623	5,658	17,645	20,085	2,439
November	22,480	21,332	36,267	28,229	36,589	32,256	37,899	40,906	44,937	28,282	26,294	26,193	4,599	25,527	13,361	(12,166)
December	19,261	11,139	21,518	22,104	25,514	34,088	32,217	34,816	30,299	24,216	23,396	19,468	9,701	17,367	11,706	(5,661)
January	12,601	18,199	24,778	19,881	26,933	34,354	33,370	36,369	25,001	20,456	21,370	23,108	16,610	21,208	10,443	(10,765)
February	14,724	17,036	29,183	16,372	36,979	39,873	41,432	30,564	28,430	18,250	15,900	23,091	19,477	11,316	8,987	(2,329)
March	21,563	25,421	25,862	24,803	52,501	48,839	55,044	30,069	25,002	28,433	23,362	29,594	17,122	13,238		
April	16,011	23,431	24,297	30,834	46,511	56,674	53,708	32,760	34,396	29,187	31,277	23,299	16,214	14,214		
May	19,589	27,861	31,703	26,609	40,725	43,364	51,963	45,042	39,383	26,908	31,700	29,507	28,509	21,282		
June	20,628	27,196	31,353	25,836	47,148	53,309	50,846	40,219	38,584	35,972	34,248	30,783	21,605	19,214		
Total	240,926	282,657	344,297	322,055	447,894	482,738	542,931	468,336	467,661	368,366	329,063	321,378	217,142	218,618	122,396	(28,274)

BREAKDOWN BY FUEL TYPE - GALLONS ONLY																				
Fiscal Year	FY 2007		FY 2008		FY 2009		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		Increase/(Decrease)		AVGAS	
	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	TRUCK	SARA
July	34,543	9,863	40,729	11,729	33,940	8,784	20,896	8,381	23,974	7,840	29,620	7,034	13,227	5,446	14,211	5,567	984	121	2,358	3,209
August	32,075	12,223	42,553	10,796	28,650	7,961	17,810	8,349	15,974	8,350	28,547	5,714	13,919	5,836	13,172	4,728	(747)	(1,109)	1,920	2,808
September	31,692	8,723	27,033	14,078	29,983	7,000	23,054	6,027	20,674	6,901	5,013	1,720	13,529	5,648	12,525	7,611	(1,004)	1,963	3,849	3,762
October	37,923	10,549	43,307	11,405	30,879	9,465	29,528	7,471	23,795	8,828	3,162	2,496	11,602	6,043	13,605	6,480	2,003	436	3,449	3,031
November	30,433	10,473	37,402	7,535	23,637	4,645	20,924	5,370	18,459	7,734	2,374	2,225	18,795	6,732	9,002	4,359	(9,793)	(2,373)	2,689	1,671
December	27,491	7,325	26,948	3,351	20,456	3,760	19,562	3,834	14,455	5,013	7,605	2,096	14,273	3,094	8,751	2,955	(5,522)	(139)	1,579	1,375
January	30,017	6,352	19,851	5,150	16,692	3,764	17,365	4,005	19,156	3,952	13,661	2,949	17,876	3,332	8,348	2,095	(9,528)	(1,237)	1,119	976
February	26,333	4,231	24,057	4,373	14,205	4,045	13,397	2,503	18,794	4,297	16,482	2,995	9,341	1,975	6,063	2,924	(3,278)	949	1,566	1,359
March	21,496	8,573	18,723	6,279	21,670	6,763	17,077	6,285	22,797	6,797	13,285	3,837	9,293	3,945						
April	25,713	7,047	27,810	6,586	23,724	5,463	24,612	6,665	18,591	4,708	12,039	4,175	9,821	4,393						
May	33,423	11,619	31,346	8,037	20,546	6,362	24,932	6,768	24,154	5,353	22,495	6,014	16,227	5,055						
June	29,435	10,784	31,002	7,582	28,144	7,828	26,398	7,850	23,656	7,127	15,558	6,047	13,245	5,969						
Total	360,574	107,762	370,761	96,900	292,526	75,840	255,555	73,507	244,479	76,899	169,841	47,301	161,148	57,470	85,677	36,719	(26,885)	(1,389)	18,528	18,190

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 : Restitution
DATE : March 7, 2014

COPY

Attached please find a check in the amount of \$125.00 payable to Frederick County. This amount represents court ordered restitution for damage sustained to Deputy Darlington's cruiser during an arrest/transport on October 21, 2013.

We are requesting this amount be posted to 3010-019040-0010 (10CZ). A separate memo will be sent to Finance requesting appropriation.

Thank you.

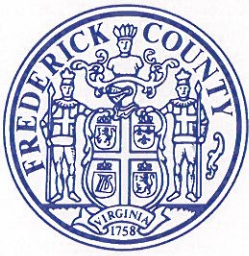
RTW/asw

Attachment

Cc: Finance

S/A
3102-3004-002


C.S. 3/11/14



William R. Bowmaster, Sr.
Deputy Chief
Operations Division

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief 
Fire and Rescue Department

SUBJECT: Request for Supplemental Appropriation

DATE: March 11, 2014

Our Department has had an increase in Overtime due to numerous employees being out on injury leave and several employees resigning, leaving vacancies within the Department that require coverage. With four (4) pay periods anticipated to be remaining in FY14, the Fire and Rescue Department would need an additional \$280,000 to cover the increase in overtime through the end of this fiscal year.

Total Request: \$280,000

I request these funds be placed into line item 4-010-035050-1005-000 *Overtime*. If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss this will you.

DDL:mhn
Cc: file

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
2/1/2014	SHERIFF	SALARY ADJUSTMENT 2/14	3102	1002	000	005	2,746.09
	SHERIFF		3102	1002	000	011	(2,746.09)
2/1/2014	FIRE AND RESCUE	SALARY ADJUSTMENT 2/14	3505	1001	000	096	750.00
	FIRE AND RESCUE		3505	1001	000	036	(750.00)
2/14/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	GENERATOR REPAIR AT PUBLIC SAFETY BUILDING	4304	3004	000	006	(1,080.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	1,080.00
2/14/2014	CLEARBROOK PARK	TO COVER COST OF HEATING OIL	7109	5101	000	000	(146.11)
	CLEARBROOK PARK		7109	5102	000	000	146.11
2/14/2014	FIRE AND RESCUE	TO COVER FUEL EXPENSES	3505	4003	000	002	(2,000.00)
	FIRE AND RESCUE		3505	5408	000	000	2,000.00
2/19/2014	HUMAN RESOURCES	EOM-FEBRUARY	1203	1003	000	000	(200.00)
	HUMAN RESOURCES		1203	1007	000	003	200.00
2/24/2014	TREASURER	VGFOA DUES	1213	5401	000	000	(100.00)
	TREASURER		1213	5801	000	000	100.00
2/28/2014	ANIMAL SHELTER	PURCHASE NEW COPIER	4305	3002	000	001	(1,340.00)
	ANIMAL SHELTER		4305	5401	000	000	1,340.00
3/4/2014	INFORMATION TECHNOLOGY	BALANCE LINE ITEM	1220	5413	000	003	(634.18)
	INFORMATION TECHNOLOGY		1220	5401	000	000	634.18
3/4/2014	COMMONWEALTH'S ATTORNEY	PAY FOR VEHICLE PARTS AND REPAIR	2201	5408	000	001	(600.00)
	COMMONWEALTH'S ATTORNEY		2201	3004	000	002	600.00
3/5/2014	INFORMATION TECHNOLOGY	LEASE/RENT DELL FINAL INVOICE	1220	8007	000	003	(84,392.24)
	INFORMATION TECHNOLOGY		1220	9001	000	000	84,392.24
3/5/2014	AGRICULTURE	PROGRAM SUPPLIES	8301	5506	000	000	(1,500.00)
	AGRICULTURE		8301	5401	000	000	1,500.00
3/7/2014	COMMISSIONER OF THE REVENUE	COVER PART-TIME	1209	1003	000	000	6,400.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	042	(6,400.00)
3/7/2014	SHERIFF	EXPENDITURES FOR APPLICANT TESTS	3102	9001	000	000	(3,084.00)
	SHERIFF		3102	3001	000	000	3,084.00

County of Frederick
 General Fund
 February 28, 2014

ASSETS	FY14 <u>2/28/14</u>	FY13 <u>2/28/13</u>	Increase (Decrease)
Cash and Cash Equivalents	40,073,647.95	34,895,949.16	5,177,698.79 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	4,180,306.39	5,314,218.64	(1,133,912.25)
Streetlights	1,659.92	1,302.81	357.11
Commonwealth, Federal, 45 day Taxes	26,811.05	24,565.80	2,245.25
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,429.52	6,624.84	(4,195.32)
GL controls (est. rev / est. exp)	<u>(9,973,956.67)</u>	<u>(12,234,683.02)</u>	<u>2,260,726.35</u> (1) Attached
TOTAL ASSETS	<u>35,047,392.39</u>	<u>28,744,472.46</u>	<u>6,302,919.93</u>
LIABILITIES			
Accrued Liabilities	537,584.10	364,027.00	173,557.10 *B
Performance Bonds Payable	420,363.54	1,495,951.17	(1,075,587.63) *C
Taxes Collected in Advance	281,131.52	187,729.54	93,401.98
Deferred Revenue	<u>4,209,076.36</u>	<u>5,340,396.54</u>	<u>(1,131,320.18)</u> *D
TOTAL LIABILITIES	5,448,155.52	7,388,104.25	(1,939,948.73)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,047,272.37	539,929.43	507,342.94 (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	17,264.37	17,227.91	36.46
Transportation Reserve	0.00	377,396.00	(377,396.00) *E
Animal Shelter	335,530.02	325,780.61	9,749.41
Proffers	2,796,108.30	1,630,662.27	1,165,446.03 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00
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>23,217,760.98</u>	<u>16,395,518.68</u>	<u>6,822,242.30</u> (4) Attached
TOTAL EQUITY	<u>29,599,236.87</u>	<u>21,356,368.21</u>	<u>8,242,868.66</u>
TOTAL LIAB. & EQUITY	<u>35,047,392.39</u>	<u>28,744,472.46</u>	<u>6,302,919.93</u>

NOTES:

- *A The cash increase can be attributed to an increase in fund balance.
- *B The difference can be attributed to the timing of the deposits.
- *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 The FY14 balance of \$377,396 was transferred to the Project Development Fund for various road projects.

BALANCE SHEET

(1) GL Controls	FY14	FY13	Inc/(Decrease)
Est.Revenue	130,206,641	123,211,981	6,994,660
Appropriations	(59,533,243)	(59,762,672)	229,428
Est.Tr.to Other fds	(81,694,626)	(76,223,922)	(5,470,705)
Encumbrances	1,047,272	539,929	507,343
	(9,973,957)	(12,234,683)	2,260,726

(2) General Fund Outstanding Purchase Orders 2/28/14

DEPARTMENT	Amount	Description	
Fire & Rescue	6,485.56	Lightbars & Misc. Equipment	
	29,165.65	2014 Chevy Tahoe	
	47,665.41	Uniforms	
	3,775.00	Custom Command Cabinet	
	20,720.00	Leak Sealing System& Bag Kits for HAZMAT	
	33,508.56	2014 Ford F-250	
	61,757.03	Chest Compression System	
	26,261.42	(6) Motorola Radios	
	4,495.00	Fire Management Subscription	
	4,511.80	Instructor Resources	
	General Fund Departments	46,546.92	(188) Microsoft 2013 Licenses For Various Departments
		130,817.88	(185) Dell Computers With Accessories For Various Departments
	IT	38,909.02	Dell Licensing&Poweredge Server
	Parks	18,520.83	Rapid Image(Duplicator)
3,635.00		Chemicals for Pools	
Refuse Collection	1,870.85	Fall T-Shirts	
	4,975.05	Staff Uniforms	
	25,509.40	(2) Toro Mowers	
	9,162.00	Shade Structure	
	24,468.00	Building	
	8,100.00	Infield Mix	
	2,790.00	Suits for Lifeguards	
	17,800.00	Electrical Line for Gainesboro Citizens Site	
	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site	
	Sheriff	49,098.07	Sungard OSSI Software
23,090.00		F150 XL Supercab Truck	
330,995.60		(13) Police Interceptors	
6,360.00		(3) Genesis Radar Units	
6,545.00		(7) 50" Justice Bar and Strap Kits	
5,775.00		(12) Spring Loaded Shields and Partitions	
18,000.00		(8) XTL2500 Radios	
29,998.32		(44) Portable Radios & (2)Remote Speakers	
Total	1,047,272.37		

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @2/28/14	1,307,008.84	224,730.17	378,377.25	885,992.04	2,796,108.30

Designated Other Projects Detail

Administration	153,340.04
Bridges	-400.00 Does not include \$1,000 collected FY14
Historic Preservation	80,000.00 12/11/13 Board Action designated \$50,000 for final debt payment.
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	885,992.04

Other Proffers @2/28/14

(4) Fund Balance Adjusted	
Beginning Balance 2/14	29,404,193.19
Revenue 2/14	72,516,468.70
Expenditures 2/14	(38,549,658.89)
Transfers 2/14	(40,153,242.02)
2/14 Adjusted Fund Balance	23,217,760.98

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 February 28, 2014

REVENUES:	<u>Appropriated</u>	FY14 2/28/2014 <u>Actual</u>	FY13 2/28/2013 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	87,168,379.00	40,443,483.17	39,238,663.36	1,204,819.81 (1)
Other local taxes	28,429,460.00	15,243,958.08	14,681,322.87	562,635.21 (2)
Permits & Privilege fees	971,610.00	795,403.08	790,959.77	4,443.31 (3)
Revenue from use of money and property	168,609.20	122,551.10	200,109.68	(77,558.58) (4)
Charges for Services	2,309,230.00	1,382,163.57	1,412,050.89	(29,887.32)
Miscellaneous	535,413.00	286,692.14	382,387.87	(95,695.73)
Recovered Costs	960,994.71	1,894,715.74	1,578,129.96	316,585.78 (5)
Intergovernmental:				
Commonwealth	9,647,944.80	12,304,596.05	11,885,083.05	419,513.00 (6)
Federal	15,000.00	42,905.77	165,485.13	(122,579.36) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	130,206,640.71	72,516,468.70	70,334,192.58	2,182,276.12
 EXPENDITURES:				
General Administration	9,668,524.23	6,222,865.31	5,628,047.23	594,818.08
Judicial Administration	2,291,848.06	1,349,791.97	1,312,574.29	37,217.68
Public Safety	29,074,162.10	18,594,022.46	17,000,167.06	1,593,855.40
Public Works	4,483,871.42	2,743,460.38	2,344,034.33	399,426.05
Health and Welfare	6,985,132.00	3,999,915.75	4,066,761.52	(66,845.77)
Education	56,493.00	42,369.75	42,369.75	0.00
Parks, Recreation, Culture	5,335,377.22	3,336,296.32	3,191,619.14	144,677.18
Community Development	3,381,917.76	2,260,936.95	1,116,424.31	1,144,512.64
TOTAL EXPENDITURES	61,277,325.79	38,549,658.89	34,701,997.63	3,847,661.26 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,950,543.96	40,153,242.02	41,617,766.60	(1,464,524.58) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(11,021,229.04)	(6,186,432.21)	(5,985,571.65)	200,860.56
 Fund Balance per General Ledger		29,404,193.19	22,381,090.33	7,023,102.86
Fund Balance Adjusted to reflect Income Statement 2/28/14		23,217,760.98	16,395,518.68	6,822,242.30

(1)General Property Taxes	FY14	FY13	Increase/Decrease
Real Estate Taxes	22,444,993	22,103,617	341,376
Public Services	965,025	1,229,704	(264,679)
Personal Property	16,116,419	15,081,463	1,034,956
Penalties and Interest	665,303	610,277	55,026
Credit Card Chgs./Delinq.Advertising	(20,822)	(17,580)	(3,241)
Adm.Fees For Liens&Distress	272,564	231,182	41,382
	40,443,483	39,238,663	1,204,820

(2) Other Local Taxes

Local Sales and Use Tax	5,845,906.87	5,657,318.75	188,588.12
Communications Sales Tax	684,032.57	702,767.70	(18,735.13)
Utility Taxes	1,600,448.95	1,731,762.54	(131,313.59)
Business Licenses	3,135,242.60	2,736,126.50	399,116.10
Auto Rental Tax	68,228.46	62,593.47	5,634.99
Motor Vehicle Licenses Fees	457,371.49	452,428.95	4,942.54
Bank Stock Taxes	361.00	-	361.00
Recordation Taxes	785,855.38	837,599.64	(51,744.26)
Meals Tax	2,394,856.81	2,240,406.70	154,450.11
Lodging Tax	251,492.50	237,910.02	13,582.48
Street Lights	16,070.17	18,103.43	(2,033.26)
Star Fort Fees	4,091.28	4,305.17	(213.89)
Total	15,243,958.08	14,681,322.87	562,635.21

(3)Permits&Privileges

Dog Licenses	32,667.00	28,160.00	4,507.00
Land Use Application Fees	4,775.00	7,225.00	(2,450.00)
Transfer Fees	1,750.27	1,681.20	69.07
Development Review Fees	190,949.85	233,872.44	(42,922.59)
Building Permits	434,762.69	394,662.68	40,100.01
2% State Fees	2,570.88	2,461.68	109.20
Electrical Permits	44,903.00	43,933.00	970.00
Plumbing Permits	5,625.00	6,675.00	(1,050.00)
Mechanical Permits	32,169.39	31,342.17	827.22
Sign Permits	2,370.00	2,421.60	(51.60)
Permits for Commercial Burning	225.00	350.00	(125.00)
Explosive Storage Permits	200.00	700.00	(500.00)
Blasting Permits	315.00	225.00	90.00
Land Disturbance Permits	38,520.00	36,900.00	1,620.00
Septic Haulers Permit	200.00	-	200.00
Sewage Installation License	300.00	300.00	-
Residential Pump And Haul Fee	50.00	50.00	-
Transfer Development Rights	3,050.00	-	3,050.00
Total	795,403.08	790,959.77	4,443.31

(4) Revenue from use of

Money	70,223.47	68,928.03	1,295.44
Property	52,327.63	131,181.65	(78,854.02) *1
	122,551.10	200,109.68	(77,558.58)

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

(5) Recovered Costs	FY14	FY13	Increase/Decrease
Recovered Costs Treas.Office	44,582.00	44,955.25	(373.25)
Worker's Comp	850.00	800.00	50.00
Purchasing Card Rebate	117,213.04	96,305.09	20,907.95
Recovered Costs-IT/GIS	25,421.90	5,000.00	20,421.90
Reimbursement Circuit Court	8,636.79	9,071.41	(434.62)
Clarke County Container Fees	32,382.51	36,363.80	(3,981.29)
City of Winchester Container Fees	24,890.61	11,901.15	12,989.46
Refuse Disposal Fees	45,527.30	41,613.54	3,913.76
Recycling Revenue	61,278.11	75,089.00	(13,810.89)
Sheriff Restitution	9.36	-	9.36
Fire&Rescue Merchandise (Resale)	78.00	193.18	(115.18)
Container Fees Bowman Library	1,128.18	823.21	304.97
Restitution Victim Witness	6,283.13	7,401.63	(1,118.50)
Reimb.of Expenses Gen.District Court	18,217.17	22,904.56	(4,687.39)
Reimb.Public Works Salaries	-	41,682.00	(41,682.00)
Winchester EDC	54,000.00	54,000.00	-
Reimb.Task Force	36,532.70	37,020.77	(488.07)
C&P Jail	-	(60.00)	60.00
EDC/Recovered Costs	1,400.00	480.00	920.00
Sign Deposits Planning	50.00	(150.00)	200.00
Reimbursement Elections	2,640.65	4,043.36	(1,402.71)
Westminster Canterbury Lieu of Taxes	-	12,260.55	(12,260.55)
Reimbursement Street Signs	1,394.40	2,471.89	(1,077.49)
Grounds Maintenance Frederick Co.School	174,265.96	104,677.61	69,588.35
Comcast PEG Grant	47,286.80	46,288.40	998.40
Proffer-Other	55,000.00	345,000.00	(290,000.00) *1
Fire School Programs	17,391.00	14,280.00	3,111.00
Proffer Sovereign Village	36,587.30	18,293.65	18,293.65
Proffer Lynnehaven	-	16,891.55	(16,891.55)
Proffer Redbud Run	109,718.00	103,264.00	6,454.00
Clerks Reimbursement to County	8,104.50	8,407.26	(302.76)
Proffer Canter Estates	8,175.94	-	8,175.94
Proffer Village at Harvest Ridge	10,773.00	7,695.00	3,078.00
Proffer Snowden Bridge	407,172.62	313,056.96	94,115.66
Proffer Meadows Edge Racey Tract	402,880.00	50,360.00	352,520.00
Sheriff Reimbursement	110,439.77	44,745.14	65,694.63
Proffer Cedar Meadows Proffer	24,405.00	-	24,405.00
Proffer Westbury Commons	-	1,000.00	(1,000.00)
Total	1,894,715.74	1,578,129.96	316,585.78

*1 \$330,000 FY13 Transportation Proffer from BPG Properties for Rt.11 Corridor

(6) Commonwealth Revenue	2/28/14	2/28/13	
	FY14	FY13	Increase/Decrease
Motor Vehicle Carriers Tax	37,981.90	34,612.37	3,369.53
Mobile Home Titling Tax	60,343.04	52,974.07	7,368.97
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
State Non-Categorical Funding	95,034.88	-	95,034.88
Recordation Taxes	257,690.12	235,589.00	22,101.12
Shared Expenses Comm.Atty.	234,747.05	257,488.84	(22,741.79)
Shared Expenses Sheriff	1,344,487.16	1,339,897.71	4,589.45
Shared Expenses Comm.of Rev.	122,528.64	116,484.91	6,043.73
Shared Expenses Treasurer	94,503.69	87,556.22	6,947.47
Shared Expenses Clerk	252,515.48	235,898.26	16,617.22
Public Assistance Grants	2,192,516.27	2,096,449.80	96,066.47
Litter Control Grant	15,502.00	17,573.00	(2,071.00)
Emergency Services Fire Program	223,725.00	209,360.00	14,365.00
Recycling Grant	-	5,489.94	(5,489.94)
DMV Grant Funding	18,869.14	18,907.66	(38.52)
DCJS & Sheriff State Grants	27,269.40	44,314.79	(17,045.39)
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	169,410.49	162,116.73	7,293.76
Spay/Neuter Assistance-State	2,511.25	2,183.76	327.49
State Reimbursement EDC	400,000.00	-	400,000.00
VDEM Grant Sheriff	6,598.33	223,500.00	(216,901.67)
Wireless 911 Grant	36,668.91	36,904.67	(235.76)
State Forfeited Asset Funds	11,643.12	26,446.14	(14,803.02)
Victim Witness Commonwealth Office	50,111.00	50,111.00	-
Social Services VOCA Grant	-	3,325.00	(3,325.00)
F/R OEMS Reimb.	2,142.00	5,102.00	(2,960.00)
IT/GIS Grant	25,000.00	-	25,000.00
Total	12,304,596.05	11,885,083.05	419,513.00

County of Frederick

General Fund

February 28, 2014

(7) Federal Revenue	FY14	FY13	Increase/Decrease
Federal Forfeited Assets	21,693.77	182.80	21,510.97
Housing Illegal Aliens	18,814.00	24,595.00	(5,781.00)
Federal Grants Sheriff	2,398.00	140,707.33	(138,309.33)
Total	42,905.77	165,485.13	(122,579.36)

(8) Expenditures

Expenditures increased \$3,847,661.26 in total. General Administration increased \$594,818.08 and reflects the \$273,899.92 telephone system upgrade to Cisco VOIP solutions. **Public Safety** increased \$1,593,855.40 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 \$434,065.26 year to date. The Sheriff's department also purchased (3) 2014 Ford Explorer's for \$74,639 and (4) unmarked police sedans for \$120,963. Additionally, Inspections purchased a 2013 Ford F150 for \$20,952 and Fire and Rescue a Lifepak 15 for \$65,995.97, two Chevrolet Tahoes totaling \$58,747 and a 2014 Ford F-250 for \$32,771. Contributions to Fire Departments and Rescue Squads increased \$183,318.25. The contribution for the local share for the Jail through the third quarter reflects an increase of \$200,628 over the previous year. **Public Works** increased \$399,426.05 due to the earthwork, concrete wall/slab, and refuse equipment costs of \$410,027.71 for the Gainesboro citizen's site. The **Community Development** increase of \$1,144,512.64 reflects the \$1,150,000 Economic Development Commission incentive for McKesson Medical Surgical, Navy Federal Credit Union, and HP Hood (See previous page (6) on Commonwealth revenue for \$400,000 State Reimbursement EDC). Transfers decreased \$1,464,524.58. See chart below:

(9) Transfers Decreased \$1,464,524.58	FY14	FY13	Increase/Decrease
School Operating	30,679,564.15	32,274,604.34	(1,595,040.19) *1
Debt Service School	7,313,075.50	7,313,075.50	-
Shawneeland	0.00	597.36	(597.36)
Debt Service County	1,425,149.91	1,404,483.91	20,666.00
School Capital Projects Fund	800,882.79	-	800,882.79 *2
Jail Fund	0.00	972.98	(972.98)
Operational Transfers	(65,430.33)	624,032.51	(689,462.84) *3
Total	40,153,242.02	41,617,766.60	(1,464,524.58)

*1 Decrease includes \$1.1 million Reappropriation in FY13

*2 Increase represents one time funding for capital purchases from FY2013 year surplus

*3 Decrease includes one time employer payments and timing of insurance charge outs

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 February 28, 2014

ASSETS	FY2014 <u>2/28/14</u>	FY2013 <u>2/28/13</u>	Increase <u>(Decrease)</u>
Cash	4,868,345.45	4,658,951.04	209,394.41 *1
Accounts Receivable Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(342,522.22)</u>	<u>(1,390,561.07)</u>	<u>1,048,038.85</u>
TOTAL ASSETS	<u>4,525,823.23</u>	<u>3,268,389.97</u>	<u>1,257,433.26</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	35,217.51	106,800.00	(71,582.49)
Undesignated			
Fund Balance	<u>2,413,077.65</u>	<u>1,157,549.00</u>	<u>1,255,528.65</u> *2
TOTAL EQUITY	<u>2,448,295.16</u>	<u>1,264,349.00</u>	<u>1,183,946.16</u>
TOTAL LIABILITY & EQUITY	<u>4,525,823.23</u>	<u>3,268,389.97</u>	<u>1,257,433.26</u>

NOTES:

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

*2 Fund balance increased \$1,255,528.65. The beginning balance was \$2,151,080.44 and includes adjusting entries, budget controls for FY2014(\$521,421.00), and the year to date revenue less expenditures of \$783,418.21.

Current Unrecorded Accounts Receivable-	<u>FY2014</u>
Prisoner Billing:	24,865.36
Compensation Board Reimbursement 2/14	<u>461,230.44</u>
Total	<u>486,095.80</u>

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 2/28/2014

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2014 2/28/14 <u>Actual</u>	FY2013 2/28/13 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	5,388.37	4,748.72	639.65
Sale of Salvage&Surplus	-	76.00	-	76.00
Supervision Fees	45,000.00	24,663.30	28,127.50	(3,464.20)
Drug Testing Fees	5,500.00	1,445.00	3,192.46	(1,747.46)
Work Release Fees	384,616.00	212,632.74	230,803.76	(18,171.02)
Federal Bureau Of Prisons	0.00	1,509.32	165.00	1,344.32
Local Contributions	5,888,444.00	4,148,073.75	3,839,041.00	309,032.75
Miscellaneous	26,680.00	15,730.93	30,292.08	(14,561.15)
Phone Commissions	120,000.00	65,914.01	58,793.95	7,120.06
Food & Staff Reimbursement	100,000.00	61,735.95	59,259.41	2,476.54
Elec.Monitoring Part.Fees	83,767.00	65,983.85	33,535.04	32,448.81
Employee Meal Supplements	200.00	42.50	0.00	42.50
Share of Jail Cost Commonwealth	997,975.00	509,680.00	515,569.00	(5,889.00)
Medical & Health Reimb.	57,600.00	39,407.99	34,015.84	5,392.15
Shared Expenses CFW Jail	4,947,976.00	3,058,914.41	3,017,558.33	41,356.08
State Grants	249,551.00	136,612.00	139,178.00	(2,566.00)
Local Offender Probation	242,437.00	125,432.00	125,568.00	(136.00)
DOC Contract Beds	0.00	6,624.00	13,292.00	(6,668.00)
Bond Proceeds	221,000.00	221,000.00	0.00	221,000.00
Transfer From General Fund	4,755,887.00	3,350,251.50	3,150,596.48	199,655.02
TOTAL REVENUES	18,126,633.00	12,051,117.62	11,283,736.57	767,381.05
EXPENDITURES:	18,504,372.73	11,267,699.41	11,322,262.20	(54,562.79)
Excess(Deficiency)of revenues over expenditures		783,418.21	(38,525.63)	821,943.84
FUND BALANCE PER GENERAL LEDGER		<u>1,629,659.44</u>	<u>1,196,074.63</u>	<u>433,584.81</u>
Fund Balance Adjusted To Reflect Income Statement 2/28/14		2,413,077.65	1,157,549.00	1,255,528.65

County of Frederick
Fund 12 Landfill
February 28, 2014

ASSETS	FY2014 <u>2/28/14</u>	FY2013 <u>2/28/13</u>	Increase <u>(Decrease)</u>
Cash	30,661,731.12	28,985,052.91	1,676,678.21 *1
Receivables:			
Accounts Receivable			
Fees	508,186.25	503,118.40	5,067.85 *2
Accounts Receivable Other	80.00	104.00	(24.00)
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>(2,300,385.70)</u>	<u>(4,460,738.90)</u>	<u>2,160,353.20</u>
TOTAL ASSETS	<u>48,761,630.43</u>	<u>45,916,204.67</u>	<u>2,845,425.76</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>80.00</u>	<u>104.00</u>	<u>(24.00)</u>
TOTAL LIABILITIES	<u>11,951,545.32</u>	<u>11,835,184.43</u>	<u>116,360.89</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	212,847.30	140,973.27	71,874.03 *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>26,738,795.81</u>	<u>24,081,604.97</u>	<u>2,657,190.84</u> *5
TOTAL EQUITY	<u>36,810,085.11</u>	<u>34,081,020.24</u>	<u>2,729,064.87</u>
TOTAL LIABILITY AND EQUITY	<u>48,761,630.43</u>	<u>45,916,204.67</u>	<u>2,845,425.76</u>

NOTES:

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

*2 Landfill receivables increased \$5,067.85. Landfill fees at 2/14 were \$344,105.07 compared to \$333,590.23 at 2/13 for an increase of \$10,514.84. Delinquent fees at 2/14 were \$165,899.95 compared to \$167,050.76 at 2/13 for a decrease of \$1,150.81.

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

*4 The encumbrance balance at 2/28/14 was \$212,847.30 and includes \$1,237.95 for (5) Microsoft office 2013 licenses \$3,774.75 for (5) Dell computers w/software & accessories, \$193,956.00 for a 2014 Caterpillar model 963D with track loader, and \$13,878.60 for granular silica gel.

*5 Fund balance increased \$2,657,190.84. The beginning 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 \$1,733,187.86.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 February 28, 2014

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY14 2/28/14 Actual</u>	<u>FY13 2/28/13 Actual</u>	<u>YTD Actual Variance</u>
Interest Charge	0.00	2,443.09	3,693.21	(1,250.12)
Interest on Bank Deposits	40,000.00	37,652.04	31,615.67	6,036.37
Salvage and Surplus	0.00	76,629.00	79,159.70	(2,530.70)
Sanitary Landfill Fees	4,632,600.00	2,895,047.02	2,822,233.25	72,813.77
Charges to County	0.00	207,862.12	213,419.63	(5,557.51)
Charges to Winchester	0.00	58,978.64	62,847.12	(3,868.48)
Tire Recycling	70,000.00	79,132.17	67,453.32	11,678.85
Reg. Recycling Electronics	40,000.00	24,620.60	30,307.00	(5,686.40)
Miscellaneous	0.00	7,990.70	4,478.00	3,512.70
Wheel Recycling	120,000.00	0.00	8,637.50	(8,637.50)
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	0.00	81,910.36	0.00	81,910.36
Landfill Gas To Electricity	403,660.00	342,624.43	326,378.87	16,245.56
Waste Oil Recycling		16,635.05	11,688.89	4,946.16
State Reimbursement Tire Operation	0.00	0.00	6,120.00	(6,120.00)
TOTAL REVENUES	5,306,260.00	3,831,525.22	3,668,032.16	163,493.06
Operating Expenditures	4,928,993.00	1,912,757.36	2,099,902.75	(187,145.39)
Capital Expenditures	2,890,500.00	185,580.00	836,882.99	(651,302.99)
TOTAL Expenditures	7,819,493.00	2,098,337.36	2,936,785.74	(838,448.38)
Excess(deficiency)of revenue over expenditures		1,733,187.86	731,246.42	1,001,941.44
Fund Balance Per General Ledger		25,005,607.95	23,350,358.55	1,655,249.40
FUND BALANCE ADJUSTED		26,738,795.81	24,081,604.97	2,657,190.84

County of Frederick, VA
Report on Unreserved Fund Balance
March 14, 2014

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)	
C/F designated School Operating funds	(97,012)	
		(476,618)

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)	
ICAC grant	78,614	
Eliminate Kelly Day	(354,506)	
Capital purchases from FY13 surplus	(1,526,666)	
BMW refund (COR)	(4,484)	
GE Capital refund (COR)	(3,294)	
Navy Federal incentive	(250,000)	
American Telephone & Telegraph refund (COR)	(4,536)	
TW Wallace refund (COR)	(2,537)	
LaSalle Systems refund (COR)	(3,062)	
BB&T Leasing refund (COR)	(2,593)	
Disabled Veteran's Relief refund (COR)	(3,317)	
Comm Atty Case Mgmt software & hardware	(140,000)	
PC refresh - general fund	(166,002)	
Return unspent VJCCCA funds	(6,657)	
Darien LLC refund (COR)	(5,920)	
Charon refund (COR)	(3,781)	
Fire programs	(11,627)	
Pactiv incentive	(50,000)	
Stuart M Perry refund (COR)	(18,742)	
Wheel 2 Wheel Promotions refund (COR)	(4,383)	
Disabled Veteran's Relief refund (COR)	(5,745)	
		(4,043,914)

Fund Balance, March 14, 2014

29,367,564

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

The Board of Supervisors of Frederick County invite comments on the Proposed Budget for the fiscal year ending June 30, 2015. Verbal comments may be presented at the Public Hearing scheduled at:

7:00 p.m., Wednesday, March 26, 2014 at County Administration Office Building

For the purpose of the public hearing on March 26, 2014, written comments may be mailed to the Office of the County Administrator, 107 North Kent Street, Winchester, Virginia 22601, or may be presented to the Board at its public hearing. Anyone wishing to address the Board on March 26, 2014, is encouraged to call the County Administrator's office (665-5600) and have their name placed on a speaker list. The following synopsis of the budget is published for information and planning purposes only. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an appropriation by the Board of Supervisors.

PROPOSED FY 2014-2015 BUDGET

	ADOPTED 2013-2014	PROPOSED 2014-2015	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	128,724,407	138,087,562	9,363,155
Non-Revenue	4,300,000	4,300,000	0
	<u>133,024,407</u>	<u>142,387,562</u>	<u>9,363,155</u>
TOTAL REVENUE - GENERAL OPERATING FUND			
GENERAL OPERATING FUND:			
Expenditures	52,869,263	57,371,558	4,502,295
Transfer to Adult Detention Center	4,755,887	4,991,484	235,597
Transfer to Airport Operating	45,785	50,629	4,844
Transfer to School Operating	60,727,321	65,347,740	4,620,419
Transfer to School Debt	14,626,151	14,626,151	0
	<u>133,024,407</u>	<u>142,387,562</u>	<u>9,363,155</u>
TOTAL EXPENDITURES - GENERAL OPERATING FUND			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	13,138,066	13,885,686	747,620
Non-Revenue	521,421	510,200	-11,221
Transfer from General Operating Fund	4,755,887	4,991,484	235,597
	<u>18,415,374</u>	<u>19,387,370</u>	<u>971,996</u>
TOTAL REVENUE - NRADC FUND			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	<u>18,415,374</u>	<u>19,387,370</u>	<u>971,996</u>
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	5,306,260	5,411,187	104,927
Non-Revenue	1,320,360	1,705,018	384,658
	<u>6,626,620</u>	<u>7,116,205</u>	<u>489,585</u>
TOTAL REVENUE - LANDFILL FUND			
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	<u>6,626,620</u>	<u>7,116,205</u>	<u>489,585</u>
DIVISION OF COURT SERVICES FUND:			
Revenue	<u>600,489</u>	<u>579,572</u>	<u>-20,917</u>
DIVISION OF COURT SERVICES FUND:			
Expenditures	<u>600,489</u>	<u>579,572</u>	<u>-20,917</u>
SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	664,470	664,470	0

Non-Revenue	185,080	435,277	250,197
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	849,550	1,099,747	250,197
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	849,550	1,099,747	250,197
AIRPORT OPERATING FUND:			
Revenue	2,229,694	2,178,365	-51,329
Non-Revenue	23,359	0	-23,359
Transfer from General Operating Fund	45,785	50,629	4,844
TOTAL REVENUE - AIRPORT OPERATING FUND	2,298,838	2,228,994	-69,844
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	2,298,838	2,228,994	-69,844
COMMUNITY DEVELOPMENT AUTHORITY FUND:			
Revenue	0	525,256	525,256
COMMUNITY DEVELOPMENT AUTHORITY FUND:			
Expenditures	0	525,256	525,256
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Revenue	773,099	800,570	27,471
Non-Revenue	347,227	0	-347,227
TOTAL REVENUE - LAKE HOLIDAY SANITARY DISTRICT FUND	1,120,326	800,570	-319,756
LAKE HOLIDAY SANITARY DISTRICT FUND:			
Expenditures	1,120,326	800,570	-319,756
EMS REVENUE RECOVERY FUND:			
Revenue	0	2,028,000	2,028,000
EMS REVENUE RECOVERY FUND:			
Expenditures	0	2,028,000	2,028,000
SCHOOL OPERATING FUND:			
Revenue	73,272,722	75,156,739	1,884,017
Transfer from General Operating Fund	60,727,321	65,347,740	4,620,419
TOTAL REVENUE - SCHOOL OPERATING FUND	134,000,043	140,504,479	6,504,436
SCHOOL OPERATING FUND:			
Expenditures	133,578,535	140,028,310	6,449,775
Transfer to Textbook Fund	421,508	476,169	54,661
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	134,000,043	140,504,479	6,504,436
SCHOOL CAPITAL PROJECTS FUND:			
Non-Revenue	100,000	600,000	500,000
Transfer from School Debt Service Fund	1,082,640	1,566,316	483,676
TOTAL REVENUE - SCHOOL CAPITAL PROJECTS FUND	1,182,640	2,166,316	983,676
SCHOOL CAPITAL PROJECTS FUND:			
Expenditures	1,182,640	2,166,316	983,676

SCHOOL NUTRITION SERVICES FUND:			
Revenue	5,008,987	4,966,615	-42,372
Non-Revenue	1,115,940	1,233,680	117,740
<hr/>			
TOTAL REVENUE - SCHOOL NUTRITION SERVICES FUND	6,124,927	6,200,295	75,368
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SCHOOL NUTRITION SERVICES FUND:			
Expenditures	6,124,927	6,200,295	75,368
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SCHOOL DEBT SERVICE FUND:			
Revenue	297,500	271,500	-26,000
Non-Revenue	31,050	857,000	825,950
Transfer from General Operating Fund	14,626,151	14,626,151	0
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TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	14,954,701	15,754,651	799,950
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SCHOOL DEBT SERVICE FUND:			
Expenditures	13,872,061	14,188,335	316,274
Transfer to School Capital Projects Fund	1,082,640	1,566,316	483,676
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TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	14,954,701	15,754,651	799,950
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SCHOOL TRUST FUNDS:			
Revenue	16,100	50,000	33,900
<hr/>			
SCHOOL TRUST FUNDS:			
Expenditures	15,950	49,850	33,900
Transfer to Textbook Fund	150	150	0
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TOTAL EXPENDITURES - SCHOOL TRUST FUNDS	16,100	50,000	33,900
<hr/>			
SCHOOL TEXTBOOK FUND:			
Revenue	760,521	815,698	55,177
Non-Revenue	976,250	1,281,116	304,866
Transfer from School Operating Fund	421,508	476,169	54,661
Transfer from School Trust Funds	150	150	0
<hr/>			
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,158,429	2,573,133	414,704
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SCHOOL TEXTBOOK FUND:			
Expenditures	2,158,429	2,573,133	414,704
<hr/>			
NREP OPERATING FUND:			
Revenue	4,509,295	4,793,650	284,355
Non-Revenue	310,567	300,000	-10,567
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TOTAL REVENUE - NREP OPERATING FUND	4,819,862	5,093,650	273,788
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NREP OPERATING FUND:			
Expenditures	4,794,862	5,068,650	273,788
Transfer to NREP Textbook Fund	25,000	25,000	0
<hr/>			
TOTAL EXPENDITURES - NREP OPERATING FUND	4,819,862	5,093,650	273,788
<hr/>			
NREP TEXTBOOK FUND:			
Non-Revenue	25,000	10,000	-15,000
Transfer from NREP Operating Fund	25,000	25,000	0
<hr/>			
TOTAL REVENUE - NREP TEXTBOOK FUND	50,000	35,000	-15,000
<hr/>			
NREP TEXTBOOK FUND:			

Expenditures	50,000	35,000	-15,000
CONSOLIDATED SERVICES FUND:			
Revenue	3,100,000	3,100,000	0
CONSOLIDATED SERVICES FUND:			
Expenditures	3,100,000	3,100,000	0
TOTAL REVENUE - ALL FUNDS	329,342,306	351,630,800	22,288,494
Less Transfers Between Funds	81,684,442	87,083,639	5,399,197
NET REVENUE - ALL FUNDS	247,657,864	264,547,161	16,889,297
TOTAL EXPENDITURES - ALL FUNDS	329,342,306	351,630,800	22,288,494
Less Transfers Between Funds	81,684,442	87,083,639	5,399,197
NET EXPENDITURES - ALL FUNDS	247,657,864	264,547,161	16,889,297

PROPOSED TAX RATES

Property Taxes - Rates per \$100 of assessed value

Real Estate	\$0.585
Personal Property	\$4.86
Qualifying Personal Property for Volunteer Firefighters	\$2.25
Antique Vehicles	\$0.00
Mobile Homes	\$0.585
Aircraft	\$0.01
Business Equipment	\$4.86
Machinery and Tools	\$2.00
Contract Carrier Classified Vehicles	\$2.00

Machinery and Tools and Contract Carrier Classified Vehicles are assessed on declining values based on acquisition year, as follows:

<u>Year</u>	<u>Assessment Ratio</u>
1	60%
2	50%
3	40%
4 and all subsequent years	30%

Vehicle License Taxes

Vehicles other than motorcycles	\$25 each
Motorcycles	\$10 each

Business and Professional Occupational License Taxes

Contracting, and persons constructing for their own account for sale \$0.16 per \$100 of gross receipts

Retail sales	\$0.20 per \$100 of gross receipts
Financial, real estate, and professional services	\$0.58 per \$100 of gross receipts
Repair, personal, and business services	\$0.36 per \$100 of gross receipts
Wholesale merchants	\$0.05 per \$100 of purchases

All other Business and Professional Occupational License Taxes will remain unchanged, all as currently set forth in Article XVI of Chapter 155 of the County Code.

Meals Tax - 4% of gross receipts

Transient Occupancy Tax - 2% of gross receipts

Shawneeland Sanitary District Taxes

Unimproved Lots	\$180 per lot
Improved Lots	\$530 per lot
Unimproved - External Users	\$180 per lot
Improved - External Users	\$530 per lot

Lake Holiday Sanitary District Taxes

Buildable Lots	\$678 per lot
Unbuildable Lots	\$264 per lot

Star Fort Subdivision Taxes/Fees - \$60 per lot

Street Light Fees

Oakdale Crossing, Stephens City - \$60 Annually
Green Acres - \$25 Annually

Sanitary Landfill Fees

Commercial/Industrial	\$45 per ton
Construction Demolition Debris	\$42 per ton
Municipal Solid Waste	\$12 per ton
Municipal Sludge	\$32 per ton
Miscellaneous Rubble Debris	\$12 per ton

All other taxes and fees imposed by Frederick County will remain unchanged, all as currently set forth in the County Code, otherwise previously adopted by the Board of Supervisors, or authorized pursuant to state law.

CHERYL B. SHIFFLER
FINANCE DIRECTOR
FREDERICK COUNTY, VIRGINIA