



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: May 21, 2014
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, May 21, 2014 at 8:00 a.m. All members were present. (b) Items 3, 4, 5, 6, 7, 8, 9 and 13 were approved on consent agenda.

1. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$15,000. This amount represents the use of proffer funds for a site plan and development cost for the northwest corner of Sherando Park. This item has been approved by the Parks & Recreation Commission. See attached memo, p. 5. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$62,962.15. This amount represents vacancy savings from the State Compensation Board to be used for phone services and part time staff. No local additional funds required. See attached memo, p. 6 – 7. The committee recommends approval.
3. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$8,174.50. This amount represents reimbursements from prisoner extraditions and Sheriff's conference travel reimbursement. No local funds required. See attached memos, p. 8 – 11.

4. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$24,600. This amount represents reimbursement from Electronic Grants Management System. No local funds required. See attached memo, p. 12.
5. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,398. This amount represents reimbursement from the Secret Services for supplies. No local funds required. See attached memo, p. 13.
6. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$35. This amount represents a donation received for the Honor Guard from the Top of Virginia Regional Chamber. No local funds required. See attached memo, p. 14.
7. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$15,995.75. This amount represents three (3) insurance reimbursements for auto claims. No local funds required. See attached memo, p. 15 – 16.
8. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$7,280. This amount represents programs with funds collected in excess of budgeted revenue. No local funds required. See attached memo, p. 17 – 20.
9. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$11,926.16. This amount represents State EMS Four-for-Life funds received in excess of the budgeted amount. See attached information, p. 21 – 27.

10. (no action required) The Fire & Rescue Deputy Chief presents information about the disbursement of the 50/50 EMS Expense Recovery Program revenue. See attached information, p. 28.
11. The Fire & Rescue Deputy Chief requests discussion on the EMS Expense Recovery Program fee schedule. See attached memo, p. 29 – 30. The committee recommends approval of the annual fee schedule evaluation, per the C.M.S fee schedules, and to adjust the County's fee schedule accordingly.
12. The Finance Director requests approval of the VRS employer retirement contribution rate. See attached, p. 31 – 33. The committee recommends approval of the certified rate and approval of the resolution to VRS.
13. (b) The Department of Social Services requests a net General Fund reduction appropriation in the amount of \$46,316, of which, \$40,316 are State/Federal dollars and \$6,000 are local funds. See attached information, p. 34 – 35.
14. (no action required) Staff requests discussion on the information provided by the Department of Social Services at the April 29, 2014 work session. See attached information, p. 36 – 43. Discussions will continue at a work session to be scheduled.
15. Discussion was held on a borrowing resolution which will allow the County to be prepared in the event that a State budget is not adopted and State funds are not received. The committee recommends forwarding a borrowing resolution to the Board of Supervisors when available.

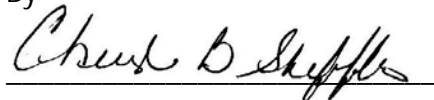
INFORMATION ONLY

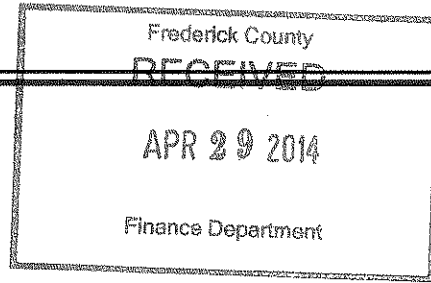
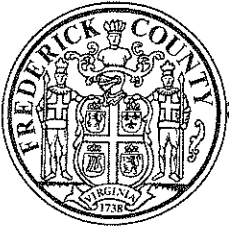
1. The Finance Director provides a Fund 10 Transfer Report for FY 2014. See attached, p. 44 – 45.
2. The Finance Director provides FY 2014 financial statements for the period ending April 30, 2014. See attached, p. 46 – 56.
3. The Finance Director provides the FY 2014 Fund Balance Report for the period ending May 16, 2014. See attached, p. 57.

Respectfully submitted,

FINANCE COMMITTEE
Charles DeHaven, Chairman
Richard Shickle
Gary Lofton
Judy McCann-Slaughter
Angela Rudolph

By


Charles B. Shickle



COUNTY of FREDERICK

Parks and Recreation Department
540-665-5678
FAX: 540-665-9687
www.fcprd.net
e-mail: fcprd@fcva.us

MEMO

To: Finance Committee
From: Jason Robertson
Director, Parks and Recreation
Subject: Proffer Funds
Date: April 25, 2014

The Frederick County Parks and Recreation Commission is requesting \$15,000 in Parks and Recreation proffer funds. The purpose of the requested funds is to obtain a site plan and development cost estimate for the Northwest corner of Sherando Park consistent with the 2002 Sherando Park Master Plan. The site plan will provide the engineering, design and cost estimates necessary to pursue grant funding and identify local funding for the completion of the project.

This item is a portion of priority # 3 on the approved fiscal 2015 Parks and Recreation Capital Improvements Program. Sherando Park has many park visitors as a result of growth from its neighboring communities including developments in Old Dominion Greens, Musket Ridge, Canter Estates, Wakeland Manor, and The Camp at Mosby Station.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 665-5678.

*Parks proffer balance @ 4/30/14
\$ 224,730.17*

FREDERICK COUNTY SHERIFF'S OFFICE

ROBERT T. WILLIAMSON
Sheriff



MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

March 28, 2014

Cheryl Shiffler, Director of Finance
107 North Kent Street
Winchester, VA 22601

Dear Cheryl:

The Frederick County Sheriff's Office accumulated \$62,962.15 in vacancy savings with the State Compensation Board. We submitted a docket request to have the vacancy savings transferred into the following Compensation Board budget lines: \$40,000.00 into Part Time and \$22,962.00 into Office Supplies. We received notification from the Compensation Board that our docket request had been approved (copy of Board action attached.) at their March 26, 2014 meeting.

The Compensation Board allows for the payment of telephone services including cell phone from the office supplies. We are requesting that \$22,962.00 be appropriated to our county budget line of 3102-5402-000-000 for telephone services. The remaining \$40,000.00 we would request be appropriated to our Part Time budget line of 3102-1003-000-000.

This is a one-time transfer of vacancy funds and not included in the base Compensation Board budget.

We request guidance on how you wish us to proceed to have these funds appropriated in our county budget for the remainder of this fiscal year.

Sincerely,

Robert T. Williamson, Sheriff

RTW/asw

Cc: Mr. Riley

3-010-023020-0001
1063

307-14-09: SHERIFFS & REGIONAL JAILS

NEW BUSINESS:

CONSENT DOCKET

LOCALITY

OFFICER

REQUEST

TOTAL COST

COMPENSATION BOARD ACTION

VARIOUS

SHERIFFS/SUPT

03-4-2014 The following Officers requests to transfer
Vacancy Savings to Office Expense or Temporary Funds

\$0

Approved per the Compensation Board's FY14 Budget Priorities
and Policies. This is a one-time transfer, not in the base
budget.

FIPS	Office Code	Locality Name	Request Date	From Category	To Category	Amount Available	Amount Requested
069	307	Frederick County	2/27/2014	Vacancy Savings	Temporary	\$62,962.15	\$40,000
069	307	Frederick County	2/27/2014	Vacancy Savings	Office Expense		\$22,962
430	307	Piedmont Regional Jail	3/14/2014	Vacancy Savings	Temporary	\$25,472.33	\$25,472.33
485	307	Blue Ridge Regional Jail	3/17/2014	Vacancy Savings	Temporary	\$45,412.94	\$45,412.94
493	307	Middle River Regional Jail	3/19/2014	Vacancy Savings	Temporary	\$52,330.81	\$52,330.81
760	307	Richmond City	3/19/2014	Vacancy Savings	Temporary	\$1,117,126.01	\$130,000
760	307	Richmond City	3/19/2014	Vacancy Savings	Office Expense		\$800,000
770	307	Roanoke City	3/6/2014	Vacancy Savings	Temporary	\$178,448.46	\$70,000
810	307	Virginia Beach City	3/4/2014	Vacancy Savings	Temporary	\$82,929.45	\$82,929.45
Totals						\$1,564,682.15	\$1,289,107.53

FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
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*
DATE : May 9, 2014
SUBJECT : Reimbursement

Attached please find a check from the Virginia Sheriffs' Institute in the amount of \$271.32. This amount represents reimbursement for the Sheriff's Conference attended by Sheriff Williamson. We are requesting this amount be posted to revenue line 10FL 3-010-019110-0058. A separate memo will be sent to Finance requesting appropriation.

Thank you

4-010-031020-5506-000-000

RTW/asw

Attachement
Cc: Finance

FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
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 : Extradition Reimbursement
DATE : April 18, 2014

Attached please find a check in the amount of \$2,072.12 from Commonwealth of Virginia – Circuit Courts. This represents reimbursement for the extradition of a prisoner. We are requesting this amount be posted to 10FL 3-010-019110-0058. A separate memo will be sent to Finance requesting appropriation.

Thank you.

RTW/asw

C.S. 4/22/14

4-010-031020-5506-000-001

FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
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*
DATE : March 21, 2014
SUBJECT : Reimbursement Checks - Extraditions

✓ Attached please find checks from the Commonwealth of Virginia - Circuit Courts, totaling \$8,836.90. These checks represent reimbursement for prisoner extraditions conducted by the Frederick County Sheriff's Office. As stated in a memo sent to Finance, copy attached, we are requesting \$3,005.84 be appropriated into the General Fund. The remaining balance, \$5,831.06, should be posted to 3010-019110-0058 (10FL). A separate memo will be sent to Finance requesting appropriation into our operating budget.

Thank you.

4-010-031020-5506-000-001

RTW/asw

Attachment(s)

Cc: Finance

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

COPY

TO : Cheryl Shiffler – Director of Finance

FROM : Sheriff Robert T. Williamson *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

10BN *corrected w/ JE*
3-010-024040-0030 1/16/14 - 8,396.04 to General Fund
3-010-019110-0058 3/24/14 - 3,005.84 to General Fund
10FL
\$ 11,401.88 ✓

FREDERICK COUNTY SHERIFF'S OFFICE

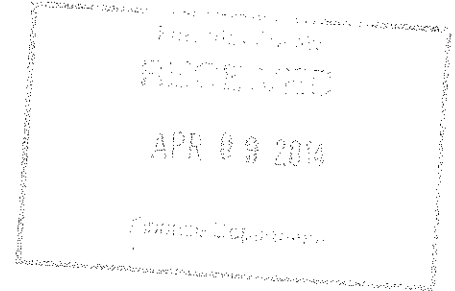


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Cheryl Shiffler – Director of Finance
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Appropriation of Reimbursement
DATE : April 9, 2014

We are requesting the reimbursement received from **Electronic Grants Management System (EGMS)** in the amount of \$24,600.00, posted to ~~3010-019110-0058~~ (10FL), be appropriated into our operating budget line of 3102-5204-000-000 – Telephone (cellular).

Thank you.

RTW/asw

VDEM

3-010-024040-0030

FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Finance Department

FROM : Sheriff R. T. Williamson *RTW*

DATE : May 6, 2014

SUBJECT : Reimbursement

We are requesting the reimbursement received from the Secret Service in the amount of \$2,398.00, which was posted by the Treasurer's Office in February, be appropriated into our operating budget line of 3102-5409-000-000.

This amount represents reimbursement from the Secret Service for supplies purchased for use by the Electronic Crimes Task Force.

Thank you.

RTW/asw

C.S. 2/18/14
3-010-033010-0025

FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
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*
DATE : March 24, 2014
SUBJECT : Donation

Attached is a check in the amount of \$35.00 from Top of Virginia Regional Chamber. This check represents a donation to the department's Honor Guard. We are requesting this amount be posted to 3010-018990-0006 (10CR). A separate memo will be sent to the Finance Department requesting appropriation.

Thank you.

3-010-031020-5409-000-000

RTW/asw

Attachment
Cc: Finance

C.S. 3/26/14

FREDERICK COUNTY SHERIFF'S

Frederick County
RECEIVED
MAY 09 2014
OFFICE
Finance Department



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
DATE : May 8, 2014
SUBJECT : Insurance Reimbursements

We are requesting the insurance reimbursement checks received for separate auto claims involving Deputy Renner (4/10/14) and Deputy Darlington (4/16/14) be appropriated into our budget line of 3102-3004-000-002.

Deputy Renner - \$2,565.92
Deputy Darlington - \$7,749.83

Thank you. \$10,315.75

RTW/asw

3-010-018990-0001

FREDERICK COUNTY SHERIFF'S OFFICE

FREDERICK COUNTY
RECEIVED
APR 21 2014
Finance Department



ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

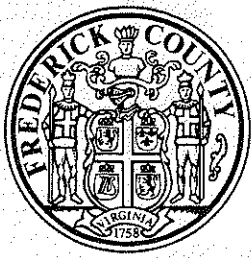
TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Insurance Reimbursement
DATE : April 18, 2014

We are requesting the insurance reimbursement received in the amount of \$5,680.00 for the auto claim involving Deputy Heath be appropriated into our operating budget line of 3102-3004-000-002.

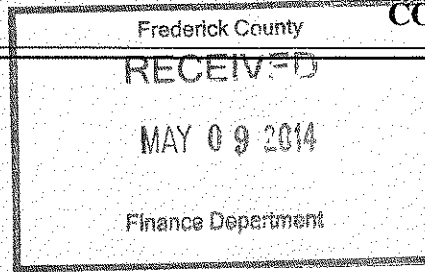
Thank you.

RTW/asw

C.S. 2/21/14
3-010-018990-0001



Dennis D. Linaburg
Fire Chief




COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation

DATE: May 7, 2014

With the end of the Fiscal Year 2014 approaching, I respectfully request the following amounts be transferred from the listed revenue line items to assist in offsetting accrued vehicle and fuel expenses.

3-010-19110-0040	Fire School Programs	\$1,480.00
3-010-24040-0051	F/R OEMS	\$2,400.00
3-010-16170-0001	SCBA Parts/Repairs	\$3,400.00
Total Request:		\$7,280.00

I request these funds be placed into line item 3505-5408-000, Vehicle & Power Equipment. 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 with you.

DDL:msn
CC: file

2014/04

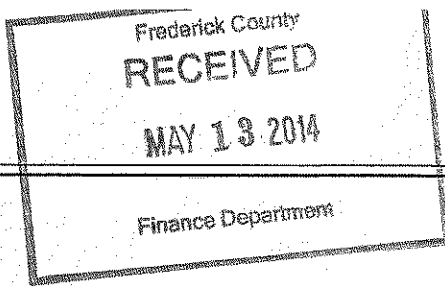
ACCOUNT #	DESCRIPTION	DATE	REFERENCE/FO#	CURRENT AMT	YEAR-TO-DATE	\$ BUDGET \$
	REIMBURSEMENTS		FUND#-010			
	REIMBURSEMENTS		MAJOR-019110			
019110-0003	REIMB.TASK FORCE	4/09/2014	B.FWD.		36,532.70-	58,000.00-
	-TREASURER CAS 2014/04	4/08/2014 CS-001-	201404-	5,310.14-		
	-TREASURER CAS 2014/04	4/25/2014 CS-001-	201404-	5,310.04-		
	-TOTAL-			10,620.18-	47,152.88-	10,847.12-
019110-0007	EDC REVENUE/RECOVERED COSTS	4/09/2014	B.FWD.		1,400.00-	250.00-
	-TOTAL-			.00	1,400.00-	1,150.00
019110-0008	SIGN DEPOSITS-PLANNING	4/09/2014	B.FWD.		50.00-	.00
	-TREASURER CAS 2014/04	4/25/2014 CS-001-	201404-	50.00-		
	JUSTIN DEHAVEN 2014/04	4/28/2014 AP-001-129195-1	-	50.00		
	-TOTAL-			.00	50.00-	50.00
019110-0014	REIMB - ELECTIONS	4/09/2014	B.FWD.		2,640.65-	.00
	-TOTAL-			.00	2,640.65-	2,640.65
019110-0015	WESTMINSTER CANTERBURY LIEU OF TAX	4/09/2014	B.FWD.		.00	24,000.00-
	-TOTAL-			.00	.00	24,000.00-
019110-0017	REIMB. STREET SIGNS	4/09/2014	B.FWD.		1,394.40-	1,000.00-
	-TOTAL-			.00	1,394.40-	394.40
019110-0018	GROUNDS MAINT.FREDERICK CO.SCHOOLS	4/09/2014	B.FWD.		174,265.96-	298,000.00-
	-TOTAL-			.00	174,265.96-	123,734.04-
019110-0027	COMCAST - PEG GRANT	4/09/2014	B.FWD.		47,286.80-	.00
	-TREASURER CAS 2014/04	4/28/2014 CS-001-	201404-	15,829.20-		
	-TOTAL-			15,829.20-	63,116.00-	63,116.00
019110-0038	PROFFERS-OTHER	4/09/2014	B.FWD.		55,000.00-	.00
	-TOTAL-			.00	55,000.00-	55,000.00
019110-0040	FIRE SCHOOL PROFFERS	4/09/2014	B.FWD.		17,621.00-	16,800.00-
	-TREASURER CAS 2014/04	4/01/2014 CS-001-	201404-	540.00-		
	-TREASURER CAS 2014/04	4/04/2014 CS-001-	201404-	80.00-		
	-TREASURER CAS 2014/04	4/11/2014 CS-001-	201404-	60.00-		
	CANCEL CK.6553 2014/04	4/14/2014 JE-001-654	-	60.00-		
	KEVIN LAYMAN 2014/04	4/28/2014 AP-001-LAYMAN RFD	-	60.00		
	CALEB SHERWOOD 2014/04	4/28/2014 AP-001-SHERWOOD RFD	-	20.00		
	-TOTAL-			660.00-	18,281.00-	1,450.00
DEPT TOTAL.....	BALANCE FORWARD				336,191.51-	
	CURRENT MONTH				27,109.38-	
	ENCUMBRANCE				.00	
	YEAR TO DATE				363,300.89-	
	BUDGET BALANCE				34,749.11-	
FUND TOTAL.....	A S S E T S	.00	.00	.00		
FUND TOTAL.....	L I A B I L I T Y	.00	.00	.00		
FUND TOTAL.....	R E V E N U E	336,191.51-	27,109.38-	363,300.89-		
FUND TOTAL.....	E X P E N S E	.00	.00	.00		

2014/04

ACCOUNT #	DESCRIPTION	DATE	REFERENCE/PO#	CURRENT AMT	YEAR-TO-DATE	\$ BUDGET \$
	F/R OEMS REIMB.		FUND#-010			
	F/R OEMS REIMB.		MAJOR-024040			
024040-6051	F/R OEMS REIMB.	4/09/2014	B.FWD.		2,142.00-	.00
	-TREASURER CAS 2014/04	4/15/2014	CS-001- 201404-	267.76-		
	-TOTAL-			267.76-	2,409.76-	2,409.76-
DEPT TOTAL.....	BALANCE FORWARD				2,142.00-	
	CURRENT MONTH				267.76-	
	ENCUMBRANCE				.00	
	YEAR TO DATE				2,409.76-	
	BUDGET BALANCE				2,409.76	
FUND TOTAL.....	A S S E T S	.00		.00	.00	
FUND TOTAL.....	L I A B I L I T Y	.00		.00	.00	
FUND TOTAL.....	R E V E N U E	2,142.00-		267.76-	2,409.76-	
FUND TOTAL.....	E X P E N S E	.00		.00	.00	
FUND TOTAL.....		2,142.00-		267.76-	2,409.76-	
FUND TOTAL.....	ENCUMBRANCE				.00	
COMPANY TOTAL.....	A S S E T S	.00		.00	.00	
COMPANY TOTAL.....	L I A B I L I T Y	.00		.00	.00	
COMPANY TOTAL.....	R E V E N U E	2,142.00-		267.76-	2,409.76-	
COMPANY TOTAL.....	E X P E N S E	.00		.00	.00	
COMPANY TOTAL.....		2,142.00-		267.76-	2,409.76-	
COMPANY TOTAL.....	ENCUMBRANCE				.00	

2014/04

ACCOUNT #	DESCRIPTION	DATE	REFERENCE/PO#	CURRENT AMT	YEAR-TO-DATE	\$ BUDGET \$
	SCBA PARTS / REPAIR		FUND#-010			
	SCBA PARTS / REPAIR		MAJOR-016170			
016170-0001	SCBA PARTS / REPAIR	4/09/2014	B.FWD.		1,147.49-	.00
	-TREASURER CAS 2014/04	4/02/2014	CS-001- 201404-	48.84-		
	-TREASURER CAS 2014/04	4/07/2014	CS-001- 201404-	46.06-		
	-TREASURER CAS 2014/04	4/15/2014	CS-001- 201404-	1,581.36-		
	-TREASURER CAS 2014/04	4/21/2014	CS-001- 201404-	414.79-		
	-TREASURER CAS 2014/04	4/22/2014	CS-001- 201404-	261.30-		
	-TOTAL-			2,352.35-	3,499.84-	3,499.84-
DEPT TOTAL.....	BALANCE FORWARD				1,147.49-	
	CURRENT MONTH				2,352.35-	
	ENCUMBRANCE				.00	
	YEAR TO DATE				3,499.84-	
	BUDGET BALANCE				3,499.84	
FUND TOTAL.....	A S S E T S	.00	.00	.00		
FUND TOTAL.....	L I A B I L I T Y	.00	.00	.00		
FUND TOTAL.....	R E V E N U E	1,147.49-	2,352.35-	3,499.84-		
FUND TOTAL.....	E X P E N S E	.00	.00	.00		
FUND TOTAL.....		1,147.49-	2,352.35-	3,499.84-		
FUND TOTAL.....	ENCUMBRANCE				.00	
COMPANY TOTAL.....	A S S E T S	.00	.00	.00		
COMPANY TOTAL.....	L I A B I L I T Y	.00	.00	.00		
COMPANY TOTAL.....	R E V E N U E	1,147.49-	2,352.35-	3,499.84-		
COMPANY TOTAL.....	E X P E N S E	.00	.00	.00		
COMPANY TOTAL.....		1,147.49-	2,352.35-	3,499.84-		
COMPANY TOTAL.....	ENCUMBRANCE				.00	



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Dennis D. Linaburg
Fire Chief

#2396

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Appropriation of State EMS
Four-for-Life Funds

DATE: May 9, 2014

Frederick County has received State EMS Four-for-Life funds totaling \$81,150.16, which has been placed in revenue line item 3-010-24040-11 on April 28, 2014. These funds are to be distributed to our rescue companies through the Volunteer Fire and Rescue Association.

Please issue a check for \$81,150.16 payable to "Frederick County Volunteer Fire & Rescue Association" and forward to Jenny Schuller, Treasurer, PO Box 897, Berryville, VA 22611. These funds should be paid from line item 3202-5604-044.

3203

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 with you.

DDL:msn

CC: Christine Langley-Obaugh
Dan Cunningham, President
File

Budgeted

\$69,224 3203-5604-044

\$80,000 3010-024040-011

Finance Comm: 5/21/14
BOS: 5/28/14

Limit Search N From/To Date: 00000000 / 99999999

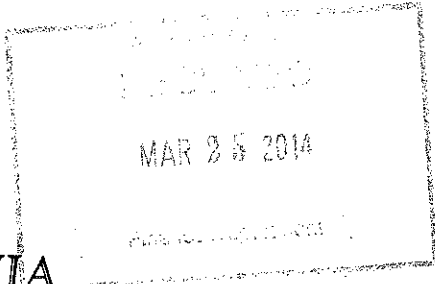
Company No: 001 Account Number: 3010 24040 11 Period:
FOUR-FOR-LIFE FUNDS

<u>Budget Amount</u>	<u>Year To Date</u>	<u>Encumbrances</u>	<u>Balance</u>
\$80,000.00-	\$81,150.16-	\$.00	\$1,150.16

Date	Source	Reference Number	PO#	Amount	Period
04282014	CS 1	20140428		\$81,150.16-	201404
*****		G/L Year-To-Date-		\$81,150.16-	
*****		Encumbrance-			
*****		A/P Holding File-			
*****		P/R Holding File-			

More...

F3=Exit F5=Print F19=Page Left F20=Page Right



COMMONWEALTH of VIRGINIA
Department of Health

3-010-24040-0011
rec'd 4/28/14

March 13, 2014

\$80K budgeted

FREDERICK COUNTY TREASURER
107 NORTH KENT STREET
WINCHESTER VA 22601

COPY

Original sent to Missi Neal 3/25/13

Dear City/County Administrator:

IMMEDIATE ATTENTION REQUIRED
Please return this report within 30 days

Your locality will be receiving the Fiscal Year 2014 "Four-For-Life" payment for Emergency Medical Services (EMS) in the amount of **\$81,150.16**. *These funds are for the collection period March 1, 2013 through February 28, 2014.*

Guidelines for the use of these funds are attached and are available on our website: http://www.vdh.virginia.gov/OEMS/Files_page/Locality_Resources/FourForLifeGuidelines.pdf. Prior to distribution of these funds to the local government, this office must receive your Report of Expenditures on last year's distribution. The total amount that must be reported for last year's distribution is annotated on the enclosed report.

The Four-For-Life program, as amended in 2000, stipulates that four additional dollars be charged and collected at the time of registration of each passenger vehicle, pickup and panel truck. The funds collected, pursuant to Section 46.2-694, Code of Virginia, shall be used only for emergency medical services. The law further states that the Department of Health shall return twenty-six percent (26%) of the registration fees collected to the locality wherein such vehicle is registered to provide funding for:


- (1) Training of volunteer or salaried emergency medical service personnel of licensed, nonprofit emergency medical service agencies; or
- (2) The purchase of necessary equipment and supplies for licensed, nonprofit emergency medical service agencies.

It is important to recognize two clauses in the Four-For-Life legislation: (1) non-supplanting funds and (2) failure to report the use of funds by any local governing body will result in funds being retained. The Assistant Attorney General, at our request has offered the following interpretation for use of the funds. "Any funds received from Section 46.2-694 by a non-state agency cannot be used to match any other funds derived from Section 46.2-694 by that same non-state agency" Simply put, funds returned to localities cannot be used as the matching share of any grants offered using Four-For-Life funds.

*"Each local governing body shall report to the Board of Health on the use of **Four-For-Life** funds, which were returned to it. In any case in which the local governing body grants the funds to a regional emergency medical council to be distributed the licensed, nonprofit emergency medical and rescue services, the local governing body shall remain responsible for the proper use of the funds. If, at the end of any fiscal year, a report on the use of **Four-For-Life** funds for that year has not been received from a local governing body, any funds due to that local governing body for the next fiscal year shall be retained until such time as the report has been submitted to the Board."*

If you have any questions or need additional information, please do not hesitate to contact Brenda Carroll, OEMS Accountant, at (804) 888-9100.

Sincerely,



Dennis J. Molnar
Business Manager

Encl.:

Guidelines for Expenditures of EMS Funds
Four-For-Life Report of Expenditures Form

**GUIDELINES FOR THE EXPENDITURE
OF THE 26% RETURN TO LOCALITY
SHARE OF EMS FOUR-FOR-LIFE FUNDS
§ 46.2-694 of the Code of Virginia**

Purpose of the Fund

To provide funding for **training¹** of volunteer or salaried emergency medical service (EMS) personnel of licensed, nonprofit emergency medical services agencies and for the purchase of necessary **equipment and supplies** for use in such locality by licensed, non-profit emergency medical services agencies.

Such funds shall be in addition to any local appropriations and local governing bodies shall not use these funds to supplant local funds.

In any case in which the local governing body grants the funds to a designated regional emergency medical services council to be distributed to the licensed, nonprofit emergency medical service agencies and rescue squads, the local governing body shall remain responsible for the proper use of the funds. If a report on the use of these funds has not been received from a local governing body, any funds due to that local governing body for the next fiscal year shall be retained until such time as the report has been submitted.

Expenses associated with EMS training programs and courses approved by the Virginia Office of EMS which include:

- EMS textbooks, workbooks and other materials used in approved training courses
- Supplies (used in training programs) such as disposable gloves, bandages, syringes, needles, etc.
- Equipment (manikins, films, videotapes, etc.)
- Expenses ¹ associated with state EMS certification and recertification programs to include but not limited to course tuition, test site fees, and travel expenses (mileage, lodging and meal per diem, other allowable expenses) not to exceed the state or local government rates.
- Expenses ¹ associated with specialty training programs to include but not limited to course tuition and travel expenses (mileage, lodging and meal per diem, other allowable expenses) not to exceed the state or local government rates.
- Regional training activities such as disaster response drills or other field exercises. Expenses associated with these activities include but not limited to course tuition and travel expenses (mileage, lodging and per diem) not to exceed the state or local government rates.
- Expense ^{1 and 2} to complete an approved on-line Continuing Education (CE) course that provides credit toward EMS certification. The following link provides information on training programs and accessing Continuing Education (CE) Reports.

<http://www.vdh.virginia.gov/OEMS/Training/ProviderResources.htm>

Footnote:

1. EMS agency or provider must provide proof of completion and the award of CE credits by the Virginia Office of EMS
2. Firefighter courses are not approved for the use of these funds.

Purchase of necessary equipment and supplies needed to:

- Gain access to a patient
- Assess the patient's medical condition
- Provide immediate medical care
- Transport the patient to a medical facility
- Communicate with the dispatcher and medical facility
- Personal Protective Equipment (PPE) for EMS personnel includes but not limited to:
 - Safety vests (conforms to ANSI standards for roadway incident response)
 - Respirators/N95 type mask
 - Eye Protection (face shield, goggles, etc)
 - Gowns (surgical type protective gowns)
 - Patient Care Gloves
 - EMS Vehicles/EMS personnel with extrication equipment may be provided PPE equipment :
 - Helmets
 - Protective (extrication/safety) gloves
 - Ear protection
 - Steel toed boots
 - Note: These funds cannot be used to purchase firefighter turnout gear or other PPE utilized for primary fire services duties or response.
- Maintenance and service contracts for medical equipment utilized in the direct provision of patient care or training of EMS personnel. Note: When entering into these contracts, ensure the agreement form is closely examined for clauses that would void the agreement and/or for items not covered under the agreement.
 - What are the clauses in the maintenance contract that would make it null and void? For example, if the equipment was dropped or mishandled, would that be enough to void the agreement.
 - Is the cost of the agreement reasonable for the services being provided? If so, is the cost of replacement significant enough to warrant the agreement cost?

Items that do NOT conform to the intent:

- Items funded and purchased with RSAF Grant Funds (see below note)
- Furnishings or appliances for squad building, training facilities, fire departments
- Vehicle or building maintenance items
- Building utilities (electric, gas, water, telephone, etc)
- Housekeeping expenses
- Capital improvements
- Special use equipment for fire suppression
- Firefighter PPE/turnout gear
- Firefighter training courses
- Fund raising or public relations expenses
- Articles of clothing (t-shirts, hats, etc) that are not personal protective clothing
- Office management expenses
- Law enforcement expenses
- Workers Compensation or Healthcare related costs

Note: *“Any funds received from Section 46.2-694 by a non-state agency cannot be used to match any other funds derived from Section 46.2-694 by that same non-state agency.”* Simply put, funds returned to localities cannot be used as the matching share of any grants offered using **Four-For-Life** funds.

Additional Guidance:

1. These guidelines are very broad in nature; however the Code of Virginia is specific in that these funds must be used for EMS training and the purchase of necessary equipment and supplies for licensed, non-profit emergency medical services agencies. Always ask yourself and in the opinion of your locality’s administrator or financial director, would this purchase withstand the scrutiny of an audit or an inquiry by a legislator and meet the intent of the program? If a strong case can be made by your locality’s administrator or financial director, then please move forward on that expenditure. If not, contact the Office of EMS to discuss the item(s) and issues.
2. The Office of EMS (OEMS) will always recommend that the 26% Return to Locality portion of the Four for Life funds be used for equipment and supplies that can easily be linked to direct patient care or the training of EMTs. For those questionable items, OEMS will suggest that those expenditures be paid from other sources of revenue such as donations, revenue from insurance payments or other fund sources.
3. Carryover funds - The EMS funds returned to localities should be used within one year after receipt. OEMS discourages the carryover of funds into future fiscal years. The carryover of funds raises a red flag and the locality may be asked by OEMS for a spending plan of action.


Quarter 2
50/50 Payout

Station	Total Base Paid	Percentage of Gross Earned	Payout based on call % earned
11	\$37,684.37	23.474%	\$13,279.81
12	\$10,187.00	6.346%	\$3,589.86
13	\$13,933.97	8.680%	\$4,910.27
14	\$3,045.83	1.897%	\$1,073.34
15	\$30,974.92	19.295%	\$10,915.43
16	\$6,415.13	3.996%	\$2,260.66
17	\$872.82	0.544%	\$307.58
18	\$35,055.36	21.836%	\$12,353.36
19	\$5,130.21	3.196%	\$1,807.86
21	\$17,237.66	10.737%	\$6,074.48
Gross		\$160,537.27	100%
Expenses		\$47,391.96	
Net		\$113,145.31	
50/50		\$56,572.66	
			\$56,572.66 Total Payout



Larry A. Oliver
Deputy Chief
Training Division

MEMORANDUM

DATE: April 30, 2014
TO: Public Safety Committee
FROM: Larry A. Oliver, Deputy Chief – Training Division 
Fire and Rescue Department
SUBJECT: Automatic Fee Increase For E.M.S. Expense Recovery Program

At the June 2013 Public Safety Committee and Board of Supervisors meetings, the Fee Schedule for the E.M.S. Expense Recovery Program was adopted unanimously. During this meeting, it was discussed that the Center for Medicare and Medicaid Services (C.M.S.) updates the payment limits for ambulance transportation annually, that localities can adopt for their local fee schedules. These rate increases are designed for increasing healthcare costs as well as economy inflation to continue to allow adequate reimbursement to the localities. No action was taken on these annual rate increases during either of these two (2) meetings.

Premier Accounts Receivable Management has advised the Fire and Rescue Department that this increase took place January 1, 2014, we would like to implement the increase accordingly. After speaking with the County Attorney concerning this rate increase, he stated that it would need to be addressed during the Public Safety Committee and then ultimately the Board of Supervisors since no action was taken during either of the two (2) meetings in June 2013.

We recommend that the Frederick County Fire and Rescue Department fee schedule be evaluated annually and established at a rate twenty-five percent (25%) greater than the current C.M.S. Ambulance Fee Schedule allowable amounts, rounded up to the nearest whole dollar for the following service levels:

Basic Life Support (B.L.S.) Emergency Rate (A0429)
Basic Life Support (B.L.S.) Non-Emergency Rate (A0428)
Advanced Life Support (A.L.S.) Level 1 Emergency Rate (A0427)
Advanced Life Support (A.L.S.) Non-Emergency Rate (A0426)
Advanced Life Support (A.L.S.) Level 2 Emergency Rate (A0433)

We recommend that the adopted fee schedule be the minimum fee schedule in the event that C.M.S. reduces their Ambulance Fee Schedule. We also recommend this to be an automatic process as long as it is positive for the E.M.S. Expense Recovery Program. Premier Accounts Receivable Management will present new recommended rate amounts (25% greater than current Medicare allowed fees) to Frederick County Fire and Rescue Department within thirty (30) days of C.M.S.'s published list, for approval.

From June 3, 2014 Public Safety Committee Minutes:

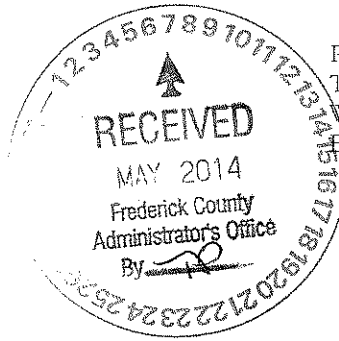
“Deputy Chief Oliver addressed the current fee schedule which was developed last year by the Public Safety Committee. One of the outstanding issues is the automatic fee increase that Medicare/Medicad/Tricare have in place and how this automatic fee increase could be incorporated into the current fee schedule. Deputy Chief Oliver also noted that ALS1 and BLS1 non emergency fees are not current on the proposed schedule. The current fees should be \$512.00 for ALS1 non emergency and \$431.00 for BLS1 non emergency calls. *The Public Safety Committee unanimously recommended the Board of Supervisors adopt the rates for the Fee for Service fee schedule.*”

LAO

cc: File Copy



Virginia Retirement System



P.O. Box 2500, Richmond, Virginia 23218-2500
 Toll free: 1-888-VARETIR (827-3847)
 Web site: www.varetire.org
 E-mail: vrs@varetire.org

May 2, 2014

FREDERICK COUNTY – 55134

Language in the 2013 Appropriations Act, Item 468(H), allowed localities to make an election regarding their employer contribution rate every biennium. You have the opportunity again this year to select which employer contribution rate your locality will pay, beginning July 1, 2014.

Included with this letter is the employer contribution resolution your local governing body will need to pass and then send in to communicate to VRS their election decision.

Employer Retirement Contribution Rate Election

By no later than July 1, 2014, your local governing body must approve one of the following employer contribution rate options for the defined benefit retirement plan in the biennium beginning July 1, 2014:

- 12.15% – the rate certified by the VRS Board of Trustees for the FY 2015-2016 biennium; or *current rate 12.93 (decrease .78% ↓)*
- 10.34% – the alternate rate, which is the higher of the rate certified by the VRS Board for FY 2012 or 80 percent of the VRS Board-certified rate for FY 2015-2016.

Considerations in Electing Your Contribution Rate

The intent of the language in the 2013 Appropriation Act, Item 468(H) was to offer localities and schools some budget relief for the coming fiscal year with respect to the amount of their retirement contributions. However, this does not change the Board-certified rate or the recommended employer contribution rate. Therefore, if you are considering using the Alternate Rate, please be aware that doing so will:

- Reduce contributions to your employer account and the investment earnings they would have generated, which will mean there will be fewer assets available for benefits.

- Result in a lower funded ratio when the next Actuarial Valuation is performed and, thus, a higher calculated contribution rate at that time.
- Require that you include the Net Pension Obligation (NPO) under the Governmental Accounting Standards Board (GASB) Standards in your financial statements.

Deadline for Resolutions

VRS must receive your formal signed resolution for the employer retirement contribution rate election **by no later than July 10, 2014**. Please send all resolutions to Ms. ZaeAnne Sferra, Employer Coverage Coordinator at P.O. Box 2500, Richmond, VA 23218-2500.

If you have any questions about the information in this packet, please contact Ms. ZaeAnne Sferra, Employer Coverage Coordinator, at zsferra@varetire.org or (804) 775-3514.

Best regards.

Sincerely,



Robert P. Schultze
Director

Employer Contribution Rates for Counties, Cities,
Towns, School Divisions and Other Political Subdivision
(In accordance with the 2014 Appropriation Act Item 468 (H))

Resolution

BE IT RESOLVED, that the COUNTY OF FREDERICK 55134 does hereby acknowledge that its contribution rates effective July 1, 2014 shall be based on the higher of a) the contribution rate in effect for FY 2014, or b) eighty percent of the results of the June 30, 2013 actuarial valuation of assets and liabilities as approved by the Virginia Retirement System Board of Trustees for the 2014-16 biennium (the "Alternate Rate") provided that, at its option, the contribution rate may be based on the employer contribution rates certified by the Virginia Retirement System Board of Trustees pursuant to Virginia code §51.1-145 (I) resulting from the June 20, 2013 actuarial value of assets and liabilities (the "Certified Rate"); and

BE IT ALSO RESOLVED, that the COUNTY OF FREDERICK 55134 does hereby certify to the Virginia Retirement System Board of Trustees that it elects to pay the following contribution rate effective July 1, 2014:

(Check only one box)

The Certified Rate of 12.15% The Alternate Rate of ___ %; and

BE IT ALSO RESOLVED, that the COUNTY OF FREDERICK 55134 does hereby certify to the Virginia Retirement System Board of Trustees that it has reviewed and understands the information provided by the Virginia Retirement System outlining the potential future fiscal implications of any election made under the provisions of this resolution; and

NOW, THEREFORE, the officers of COUNTY OF FREDERICK 55134 are hereby authorized and directed in the name of the COUNTY OF FREDERICK to carry out the provisions of this resolution, and said officer of the COUNTY OF FREDERICK are authorized and directed to pay over to the Treasurer of Virginia from time to time such sums as are due to be paid by the COUNTY OF FREDERICK for this purpose.

Governing Body/School Division Chairman

CERTIFICATE

I, _____, Clerk of the COUNTY OF FREDERICK,
Certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the COUNTY OF FREDERICK held at Winchester, Virginia at seven o'clock on May 28, 2014. Given under my hand and seal of the COUNTY OF FREDERICK this ____ day of _____ 2014.

Clerk

This resolution must be passed prior to July 1, 2014, and Received by VRS no later than July 10, 2014.

Memo

To: Finance Committee/Cheryl Shiffler

From: Delsie D. Butts

CC:

Date: May 13, 2014

Re: Appropriation adjustments

The attached spreadsheet contains fourteen (14) budget lines that need to be adjusted in order to bring our County budget in line with our State budget.

Of that fourteen, three (3) programs need to be reduced by a total of \$217,000. The reason for two (2) of these decreases is that the DSS did not spend the full allocation and one (1) program was a grant that was not renewed in FY 2014. Three (3) other program budget lines need to be increased by a total of \$170,684. These three budget lines are State mandated programs and we spent our initial allocation and the State gave us additional funding. The net of these adjustments results in a decrease of **\$40,316** of Federal/State dollars and **\$6,000** of Local dollars for a total amount of \$46,316.

The remaining eight (8) adjustments were to our Administrative budget lines and those adjustments were only to absorb negative amounts in certain operating line items, purchase of new vehicle, and new filing system. The net of these adjustments are \$0.00 as we were able to absorb these negatives due to salary savings from numerous staff vacancies this fiscal year.

No additional local dollars is needed.

Thank you for your consideration.


Delsie D. Butts

Administrative Services Manager

2013-2014 BUDGET INFORMATION - ORIGINAL BUDGET
FISCAL YEAR END 2014 APPROPRIATION ADJUSTMENTS

	<u>Original Budget</u>	<u>Debit</u>	<u>Credit</u>	<u>New Appropriation \$</u>
053170 - 5804-000 Auxiliary Grant	141,000.00		30,000.00	111,000.00
053170 - 5811-000 IV-E Foster Care	191,000.00	150,000.00		341,000.00
053170 - 5812-000 Adoption Subsidy	540,000.00		50,000.00	490,000.00
053170 - 5817-000 Special Needs Adoption	255,000.00	20,000.00		275,000.00
053170 - 5819-000 Refugee Resettlement	-	684.00		684.00
053170 - 5867-000 Wings to Success Grant	137,000.00		137,000.00	-
<hr/>				
053160 - 1001-000 Salaries	2,535,678.00		79,890.00	2,455,788.00
053160 - 2008-000 Short/Long Term Disability	-	100.00		100.00
053160 - 3002-000 Contract Services - Legal	70,000.00	20,000.00		90,000.00
053160 - 3007-000 Advertisement	1,500.00	2,000.00		3,500.00
053160 - 4002-000 Gasoline/Repairs - vehicles	28,000.00	2,000.00		30,000.00
053160 - 5600-000 Travel	5,000.00	1,000.00		6,000.00
053160 - 8005-000 Motor Vehicles	-	21,790.00		21,790.00
053160 - 8007-000 Integrated Tech. Equipment	90,000.00	33,000.00		123,000.00
<hr/>				
	3,994,178.00	250,574.00	296,890.00	3,947,862.00
		(46,316.00)		allocation reduction for FY 2014

** These changes are to bring the county budget appropriations in alignment to our state budget appropriations.
No additional local dollars are needed.


Your Local Department of Social Services

April 29, 2014
Frederick County Board of Supervisors
Work Session




Agenda

- ▶ Review structure of Department of Social Services
- ▶ Financial Impact of benefits programs in the community
- ▶ Discuss current benefits programs challenges
- ▶ Explanation of how we've maintained thus far
- ▶ Justification for new staff request
- ▶ Closing remarks and questions



Structure of Social Services

- ▶ The Virginia Department of Social Services (VDSS) is designated as the single state agency for administering federal welfare programs and is held accountable for such programs.
- ▶ Virginia is one of the few states that allow localities like Frederick County to administer federally assisted programs under the state's supervision.
- ▶ There are 119 local departments, 5 regional offices and the VDSS Home office is in Richmond.



Structure continued

- ▶ Frederick County DSS has 58 full time employees and 3 part time employees.
- ▶ There is an Administrative Board in Frederick County, appointed by the Board of Supervisors (BOS) representing 6 Districts, 1 member at large and a representative from the BOS, which meets monthly at our offices.

Are we State or County?

- ▶ COV Title 63.2 spells out the general provisions, scope of services and structure:
 - State Supervised, locally administered – policies are developed at the state level, implementation occurs at the local level. Monitoring of compliance is a state responsibility imposed by the federal government.
- ▶ Social Services employees are employees of the locality who administer Federal programs that are supervised by the State.
- ▶ At times this presents challenges for our agency because we are often perceived as state employees when in fact we are employees of the county.

Programs Administered

- ▶ The Frederick County Department of Social Services administers a wide variety of two types of programs – Financial Assistance Programs and Social Service Programs.
- ▶ The programs administered for the most part are complex and require attention to detail and a great deal of training.
- ▶ These programs are financed through Federal, State and local funds.
- ▶ Most of the programs are mandated through Federal and State law.

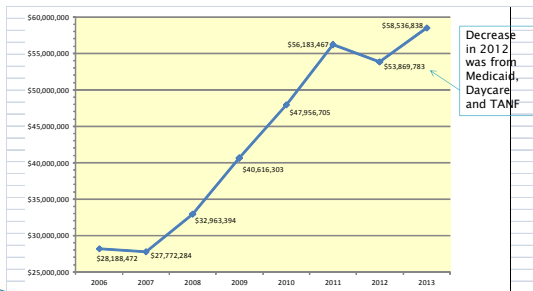
Programs Administered

- ▶ Our Service Programs include
 - Child Protective Services (CPS)
 - Foster Care Services for Children
 - Adoption Services
 - Adult Protective Services (APS)
 - Adult Services
 - Virginia Initiative for Employment (VIEW)
 - Family Services
- ▶ The emphasis of our meeting today will be on Financial Assistance Programs

Financial Assistance Programs

- ▶ Supplemental Nutrition Assistance Program (SNAP)
- ▶ Medical Assistance (Medicaid)
- ▶ Temporary Assistance for Needy Families (TANF)
- ▶ Child Care Assistance
- ▶ Energy Assistance (EA)
- ▶ Auxiliary Grants (AG)

Spending in Locality – Benefit Programs



2013 Financial Impact for the Community

Program	2013 - Total	Federal Funds	State Funds	Local Funds
SNAP	\$11,127,212	\$11,127,212 (100%)	\$0	\$0
Medicaid	\$45,949,716	\$23,358,500 (51%)	\$22,591,216 (49%)	\$0
TANF	\$454,358	\$217,691 (48%)	\$236,667 (52%)	\$0
Child Care	\$527,159	\$379,436 (72%)	\$147,724 (28%)	\$0
Energy	\$334,756	\$334,756 (100%)	\$0	\$0
Aux Grant	\$143,637	\$0	\$114,910 (80%)	\$28,727 (20%)
Total	\$58,536,838	\$34,417,594	\$23,090,517	\$28,727

Challenges FCDSS Faces Eligibility

Programs (SNAP, Medicaid, TANF)	2003	2013	% Increase
Ongoing - Monthly Avg Caseload	327 per worker (8.5 workers)	937 per worker (8.5 workers)	186%
Intake - Avg New Applications per month	257 per month (6 workers)	453 per month (7 workers)	76%

Challenges - Eligibility

- ▶ New applications continue to rise with start of Affordable Care Act in October 2013.
- ▶ Average Medicaid cases from January - September 2013 was 153 per month
- ▶ Average Medicaid cases from October 2013 - March 2014 was 333 per month
- ▶ New rules/policy in place for families and children cases.
- ▶ New software and new untrained workers causing delay and timeliness in working cases under mandated deadlines.

Challenges – Eligibility

- ▶ As of March, 2014 all cases that qualify with a higher income (FAMIS – Family Access to Medical Insurance Security) that were maintained in the Richmond office started being sent back to localities to manage (800 cases will be transitioned back to locality as renewal dates come due).
- ▶ All new FAMIS applications that used to be sent to Richmond to maintain will now remain with locality.
- ▶ Increase in cultural diversity of clientele – language barriers.
- ▶ Household composition is increasingly complicated. New policy looks at non-traditional relationships within unit.
- ▶ Conversion to new system continues until 2016 as all programs are brought into VaCMS (Virginia Case Management System).
- ▶ The public is confused. They don't know where to apply or who to apply with. The agency is receiving duplicate applications.

Challenges – Eligibility

- ▶ The stress and pressure associated with the increased applications and ongoing cases has caused a disturbing trend in turnover.
- ▶ From 2006–2009, 4 people left the Eligibility unit – all retiring.
- ▶ From 2010–2013, 13 people left the Eligibility unit – only 1 retiring. The remaining 12 were either terminated or resigned.
- ▶ When hiring a new staff member with no eligibility experience, it takes up to a year of intensive training before they can make a substantial contribution to the unit.

How we have managed to this point

- ▶ Re-design of both units within Eligibility from individual caseloads to banked caseloads.
- ▶ Streamlined processes to be more efficient
- ▶ Training from State level and internally
- ▶ Overtime
- ▶ Investment in worker tools to include, headsets, multiple monitors and new phone system

How we have managed to this point

- ▶ Emergency appointment in August, 2013 of 2 part time, experienced workers to assist Intake unit with processing Medicaid cases.
- ▶ Supervisors work overtime and work cases to assist unit.
- ▶ Strong effort to encourage online registration in order to reduce staff data entry time
- ▶ Moved to phone interviews vs. face to face in order to move more quickly through the application process

What are we facing?

- ▶ Although these improvements have helped staff meet State determined deadlines, it's not enough -
- ▶ **We need more staff to meet demands**
 - Financial penalties could be assessed if we do not meet mandated processing deadlines
 - The risk of worker error increases with the volume of cases to be processed within timeframes which can result in overpayments
- ▶ **Should Virginia elect to expand Medicaid, an estimated additional 400,000 applications will be added to the already stressed workload (expected up to 3,000 families will qualify in Frederick County alone).**

Assessment of our needs

- ▶ Using a State provided tool called Hornsby Zeller, we have taken a look at the actual needs of the agency.
- ▶ In 1999 and then again in 2008, the Virginia Department of Social Services contracted with Hornsby Zeller Associates Inc. to conduct a workload study for all of its programs.
- ▶ Taken into consideration were case processing procedures, policy requirements and program structure identifying types of cases that require more time for processing.
- ▶ Hornsby Zeller collected data, analyzed it and created a matrix that can be used to determine staffing needs.

Current Staff vs. Projected Need with and without expansion

Type of Staff	Current Staff	Projected Need - Current Status	Staffing Difference - Current	Projected Need - Expansion	Staffing Difference - Expansion
Benefits Workers	15.6	26.4	10.8	37.7	22.1
Support Staff	7.0	5.5	(1.5)	7.8	.8
Supervisors	3.0	8.9	5.9	12.6	9.6
Total	24.6	40.8	15.2	58.2	32.6

Eligibility Unit	Current	Expansion
Ongoing - Avg Cases	851.20 per worker (8.5 workers)	1,204.14 per worker (8.5 workers)
Intake - Avg New Applications per month	561.84 per month (7 workers)	978.51 per month (7 workers)

7 Additional Benefits Workers are Needed to Meet Current Demands

- ▶ 3 Benefit Programs Workers are needed to work in a newly created Call Center that would handle all calls and changes for both intake and ongoing eligibility.
- ▶ 2 Benefit Programs Workers are needed to handle the increase in Long Term Care (LTC) and Aged, Blind and Disabled (ABD) cases.
- ▶ 2 additional Benefit Programs worker (one for the ongoing and one for the intake units) to ease pressure off current team.
- ▶ These additional workers would help ensure mandates are met, the risk of costly worker error is decreased and staff burnout and turnover is reduced.
- ▶ If expansion occurs, a reassessment of our needs would need to take place.

Financial Impact - Adding 7 Staff Members

	Benefit Program Spec II (5)	Benefit Program Spec III (2)	Total
Salaries	\$168,500	\$80,000	\$248,500
Fringes	\$130,418	\$56,050	\$186,469
Office Furniture (1x expense)	\$7,500	\$3,000	\$10,500
Reconstruction of new offices (1x expense)	\$18,500	\$7,400	\$25,900
Total	\$324,918	\$146,450	\$471,369

Federal Funding 30%	= \$141,411
Local Funding 70%	= \$329,958
Total	= \$471,369

In Summary

- ▶ Over 58 million dollars were administered and spent in the local community in 2013. These dollars were spent at the local grocers, pharmacies, hospitals, Dr's offices etc.
- ▶ The Department's attempt to meet mandated deadlines is getting increasingly difficult and unrealistic to maintain.
- ▶ Without additional staff, the Department is facing the increased likelihood of financial penalties and the inability to meet the community needs within required timeframes.

QUESTIONS?

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/1/2014	SHERIFF	SALARY ADJUSTMENT 4/1/14	3102	1001	000	050	723.60
	SHERIFF		3102	1002	000	079	(79.24)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	-644.36
	SHERIFF		3102	1002	000	028	701.74
	SHERIFF		3102	1001	000	052	(139.90)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	-561.84
	SHERIFF		3102	1001	000	015	789.42
	SHERIFF		3102	1001	000	052	-113.75
	TRANSFERS/CONTINGENCY		9301	5890	000	000	-675.67
	SHERIFF		3102	1002	000	000	3,417.04
	SHERIFF		3102	1001	000	052	-80.66
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,336.38)
	SHERIFF		3102	1002	000	044	3,708.26
	SHERIFF		3102	1002	000	079	(115.11)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,593.15)
	SHERIFF		3102	1002	000	045	1,594.34
	SHERIFF		3102	1001	000	029	(1,594.34)
	SHERIFF		3102	1002	000	084	3,093.83
	SHERIFF		3102	1001	000	029	(3,093.83)
	SHERIFF		3102	1002	000	088	1,131.60
	SHERIFF		3102	1001	000	029	(1,131.60)
	SHERIFF		3102	1002	000	031	3,358.06
	SHERIFF		3102	1001	000	029	(3,358.06)
	SHERIFF		3102	1001	000	051	1,092.12
	SHERIFF		3102	1001	000	029	(1,092.12)
	SHERIFF		3102	1002	000	043	896.54
	SHERIFF		3102	1002	000	025	(896.54)
	SHERIFF		3102	1002	000	042	1,800.43
	SHERIFF		3102	1002	000	025	(1,800.43)
	SHERIFF		3102	1001	000	025	689.22
	SHERIFF		3102	1002	000	025	(689.22)
	SHERIFF		3102	1001	000	025	2,006.82
	SHERIFF		3102	1002	000	025	(2,006.82)
	SHERIFF		3102	1002	000	076	1,061.12
	SHERIFF		3102	1002	000	025	(1,061.12)
4/9/2014	SHERANDO PARK	REPAIR & MAINTENANCE SUPPLIES	7110	5408	000	000	(1,500.00)
	SHERANDO PARK		7110	5407	000	000	1,500.00
4/9/2014	RECREATION CENTERS AND PLAYGROUNDS	COST OF UNIFORMS FOR PROGRAMS	7104	5412	000	000	(1,633.68)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	1,633.68
4/9/2014	PARKS AND RECRATION ADMINISTRATION	DEPOSIT BAGS FRO OFF SITE CENTERS	7101	5401	000	000	(353.01)
	PARKS MAINTENANCE		7103	5413	000	000	353.01
4/9/2014	SHERANDO PARK	HEATING FUEL	7110	5101	000	000	(1,147.89)
	SHERANDO PARK		7110	5102	000	000	1,147.89
4/9/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	SNOW REMOVAL AT PUBLIC SAFETY BUILDING	4304	5302	000	005	(320.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	005	320.00
4/9/2014	PARKS MAINTENANCE	TO COVER COST OF WORK BOOTS	7103	5414	000	000	(121.89)
	PARKS MAINTENANCE		7103	5414	000	000	(232.46)
	CLEARBROOK PARK		7109	5410	000	000	121.89
	SHERANDO PARK		7110	5410	000	000	232.46
4/10/2014	SHERIFF	EXPENDITUES FOR PHONE/POSTAGE	3102	3004	000	002	(7,000.00)
	SHERIFF		3102	5204	000	000	7,000.00
4/14/2014	OTHER	MPO INVOICES	1224	3002	000	000	(4,100.00)
	OTHER		1224	5604	000	025	4,100.00
4/16/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR LIEBERT GENERATOR	4304	3004	000	006	(8.71)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	8.71
4/17/2014	HUMAN RESOURCES	EOM-APRIL	1203	3002	000	000	(200.00)
	HUMAN RESOURCES		1203	1007	000	003	200.00
4/17/2014	AGRICULTURE	FUNDS NEEDED FOR PROGRAM	8301	3004	000	001	(187.00)
	AGRICULTURE		8301	5401	000	000	187.00
4/22/2014	OTHER	MPO INVOICES	1224	3002	000	000	(2,000.00)
	OTHER		1224	5604	000	025	2,000.00
4/22/2014	AGRICULTURE	FUNDS NEEDED FOR PROGRAM	8301	5411	000	000	(32.32)
	AGRICULTURE		8301	5401	000	000	32.32
	AGRICULTURE		8301	5506	000	000	(780.00)
	AGRICULTURE		8301	5401	000	000	780.00
4/22/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	UPGRADE SUMMIT CONTROL SYSTEM	4304	3004	000	006	(420.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	420.00
4/23/2014	FIRE&RESCUE	PURCHASE NEW RADIO SYSTEM	3505	3010	000	000	(5,000.00)
	FIRE&RESCUE		3505	8003	000	000	5,000.00
	FIRE&RESCUE		3505	5204	000	000	(2,000.00)
	FIRE&RESCUE		3505	8003	000	000	2,000.00
	FIRE&RESCUE		3505	5305	000	000	(3,000.00)
	FIRE&RESCUE		3505	8003	000	000	3,000.00

DEPARTMENT/GENERAL FUND		REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/23/2014	FIRE&RESCUE	PURCHASE NEW RADIO SYSTEM	3505	5605	000	000	(4,000.00)
	FIRE&RESCUE		3505	8003	000	000	4,000.00
4/24/2014	INFORMATION TECHNOLOGY	BALANCE LINE ITEM	1220	5413	000	003	(261.75)
	INFORMATION TECHNOLOGY		1220	5401	000	003	261.75
4/24/2014	INFORMATION TECHNOLOGY	PAY CBT NUGGETS INVOICE	1220	5506	000	002	(1,992.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	1,992.00
4/24/2014	INFORMATION TECHNOLOGY	PAY SHI INVOICE FOR EXCHANGE	1220	8007	000	003	(10,310.00)
	INFORMATION TECHNOLOGY		1220	5413	000	000	10,310.00
4/24/2014	COMMONWEALTH'S ATTORNEY	TRANSFER TO BALANCE	2201	5506	000	006	(600.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	600.00
4/24/2014	COMMONWEALTH'S ATTORNEY	COST OF SUPPLIES	2201	5204	000	000	(2,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5401	000	000	2,000.00
4/29/2014	SHERANDO PARK	COST OF TELEPHONES	7110	5101	000	000	(1,400.00)
	SHERANDO PARK		7110	5204	000	000	1,400.00
4/29/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	MICROMAIN YEARLY SUBSCRIPTION	4304	3005	000	005	(440.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	000	440.00
4/29/2014	REFUSE COLLECTION	PAY FOR ENGINEERING SERVICES	4203	3010	000	000	(1,000.00)
	REFUSE COLLECTION		4203	3002	000	000	1,000.00
4/29/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	PLANET FOOTPRINT	4304	3010	000	000	(2,595.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	000	2,595.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	000	(2,595.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	000	2,595.00
4/29/2014	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR DRAIN LINE ON LIBERT A/C UNIT PSB	4304	3004	000	006	(480.84)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	480.84
4/29/2014	ANIMAL SHELTER	SUPPLEMENT FOR REMAINING FY14	4305	5101	000	000	(1,500.00)
	ANIMAL SHELTER		4305	5405	000	000	1,500.00
4/29/2014	FIRE AND RESCUE	TO COVER YEAR END	3505	1007	000	001	(15,000.00)
	FIRE AND RESCUE		3505	1003	000	003	15,000.00
	FIRE AND RESCUE		3505	1007	000	001	(10,000.00)
	FIRE AND RESCUE		3505	1007	000	000	10,000.00
4/30/2014	SHERIFF	SALARY ADJUSTMENT 4/14	3102	1002	000	043	(233.24)
	SHERIFF		3102	1002	000	025	(233.24)
	SHERIFF		3102	1002	000	027	460.02
	SHERIFF		3102	1002	000	025	(462.02)
4/30/2014	PARKS MAINTENANCE	SALARY ADJUSTMENT 4/14	7103	1001	000	025	2,913.92
	PARKS MAINTENANCE		7103	1001	000	075	(2,913.92)
5/6/2014	CLEARBROOK PARK	COST OF STONE PARKING LOTS	7109	3004	000	001	(207.50)
	CLEARBROOK PARK		7109	5413	000	001	207.50
5/6/2014	CLEARBROOK PARK	EQUIPMENT RENTAL	7109	3004	000	001	(690.29)
	CLEARBROOK PARK		7109	5413	000	001	690.29
5/6/2014	SHERANDO PARK	MAINTENANCE SUPPLIES	7110	5413	000	001	(169.27)
	SHERANDO PARK		7110	5407	000	001	169.27
5/6/2014	PARKS MAINTENANCE	SAFETY BOOTS	7103	5414	000	000	(416.78)
	PARKS MAINTENANCE		7109	5410	000	000	416.78
5/6/2014	PARKS MAINTENANCE	COVER COST OF SAFETY BOOTS	7103	5414	000	000	(411.98)
	PARKS MAINTENANCE		7110	5410	000	000	411.98
5/7/2014	FIRE AND RESCUE	PURCHASE OF GENERATOR	3505	3010	000	000	(4,000.00)
	FIRE AND RESCUE		3505	5408	000	000	4,000.00
5/7/2014	FIRE AND RESCUE	NEW VEHICLE INSTALLATION	3505	5408	000	001	(3,000.00)
	FIRE AND RESCUE		3505	3004	000	002	3,000.00
5/7/2014	FIRE AND RESCUE	TO COVER RADIO PURCHASE	3505	8003	000	000	(2,000.00)
	FIRE AND RESCUE		3505	5408	000	000	2,000.00
5/7/2014	TREASURER	TRAVEL FOR SERVICE LEARNING	1213	5401	000	000	(93.64)
	TREASURER		1213	5415	000	000	93.64

County of Frederick
 General Fund
 April 30, 2014

ASSETS	FY14 <u>4/30/14</u>	FY13 <u>4/30/13</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	39,995,894.43	35,788,953.92	4,206,940.51 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	95,652,343.51	92,828,772.16	2,823,571.35
Streetlights	34,239.92	34,017.75	222.17
Commonwealth, Federal, 45 day Taxes	34,657.93	19,908.85	14,749.08
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,264.98	5,521.20	(3,256.22)
GL controls (est. rev / est. exp)	<u>(11,686,219.18)</u>	<u>(12,502,979.47)</u>	<u>816,760.29</u> (1) Attached
TOTAL ASSETS	<u>124,769,675.82</u>	<u>116,910,688.64</u>	<u>7,858,987.18</u>
LIABILITIES			
Accrued Liabilities	274,319.92	639,524.92	(365,205.00) *B
Performance Bonds Payable	430,885.10	1,495,632.88	(1,064,747.78) *C
Taxes Collected in Advance	33,327.27	39,673.75	(6,346.48)
Deferred Revenue	<u>95,721,555.36</u>	<u>92,882,943.76</u>	<u>2,838,611.60</u> *D
TOTAL LIABILITIES	96,460,087.65	95,057,775.31	1,402,312.34
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	447,796.72	885,121.74	(437,325.02) (2) Attached
Conservation Easement	2,135.00	2,135.00	0.00
Peg Grant	181,138.00	128,354.00	52,784.00
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	17,273.32	17,235.77	37.55
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>22,536,578.98</u>	<u>16,546,863.63</u>	<u>5,989,715.35</u> (4) Attached
TOTAL EQUITY	<u>28,309,588.17</u>	<u>21,852,913.33</u>	<u>6,456,674.84</u>
TOTAL LIAB. & EQUITY	<u>124,769,675.82</u>	<u>116,910,688.64</u>	<u>7,858,987.18</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	130,210,237	123,267,610	6,942,627
Appropriations	(60,573,773)	(60,431,789)	(141,984)
Est.Tr.to Other fds	(81,770,479)	(76,223,922)	(5,546,558)
Encumbrances	447,797	885,122	(437,325)
	(11,686,219)	(12,502,979)	816,760

(2) General Fund Outstanding Purchase Orders @4/30/14

DEPARTMENT	Amount	Description	
Fire & Rescue	6,485.56	Lightbars & Misc. Equipment	
	45,228.07	Uniforms	
	3,775.00	Custom Command Cabinet	
	20,720.00	Leak Sealing System& Bag Kits for HAZMAT	
	5,579.98	Chest Compression System	
	26,261.42	(6) Motorola Radios	
	3,322.35	Scott Safety Parts	
	33,508.56	2014 Ford F250	
	IT	10,310.00	(200) Microsoft Server Licenses
	MIS	4,575.44	Server and Support for 1 Year
	Parks	22,093.00	Chemicals for Pools
		4,985.05	Staff Uniforms
		24,468.00	Building
		8,100.00	Infield Mix
5,634.53		Fertilizer	
4,300.00		Tile Replacement/Clearbrook	
4,157.00		Replace Waterline Tile/Maintenance	
5,822.40		Mulch	
Refuse Collection		5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
Sheriff		44,322.36	Sungard OSSI Software
	152,767.20	(6) Police Inteceptors	
	1,980.00	Body Armour	
	3,440.80	T-Shirts	
Total	447,796.72		

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @4/30/14	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 @4/30/14

(4) Fund Balance Adjusted	
Ending Balance 4/14	28,300,406.33
Revenue 4/14	83,896,667.24
Expenditures 4/14	(49,022,854.40)
Transfers 4/14	(40,637,640.19)
4/14 Adjusted Fund Balance	22,536,578.98

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2014

REVENUES:	<u>Appropriated</u>	FY14 4/30/14 <u>Actual</u>	FY13 4/30/13 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	87,168,379.00	42,655,382.07	41,160,984.58	1,494,397.49 (1)
Other local taxes	28,429,460.00	21,489,479.83	20,880,111.74	609,368.09 (2)
Permits & Privilege fees	971,610.00	1,076,080.39	965,751.24	110,329.15 (3)
Revenue from use of money and property	168,609.20	133,640.04	422,075.70	(288,435.66) (4)
Charges for Services	2,309,230.00	1,692,620.31	1,749,442.95	(56,822.64)
Miscellaneous	538,884.28	357,704.74	461,662.48	(103,957.74)
Recovered Costs	961,119.71	2,157,836.37	1,779,551.44	378,284.93 (5)
Intergovernmental:				
Commonwealth	9,647,944.80	14,257,338.72	13,131,968.28	1,125,370.44 (6)
Federal	15,000.00	76,584.77	181,485.13	(104,900.36) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	130,210,236.99	83,896,667.24	80,733,033.54	3,163,633.70
 EXPENDITURES:				
General Administration	9,984,862.69	8,101,904.52	7,974,137.94	127,766.58
Judicial Administration	2,291,848.06	1,691,386.48	1,647,149.48	44,237.00
Public Safety	29,383,513.36	23,814,789.13	21,464,974.50	2,349,814.63
Public Works	4,483,871.42	3,376,622.45	2,954,071.61	422,550.84
Health and Welfare	6,985,132.00	4,966,984.75	4,968,142.36	(1,157.61)
Education	56,493.00	42,369.75	42,369.75	0.00
Parks, Recreation, Culture	5,335,377.22	3,976,113.27	3,904,427.85	71,685.42
Community Development	3,881,422.58	3,052,684.05	1,391,230.18	1,661,453.87
TOTAL EXPENDITURES	62,402,520.33	49,022,854.40	44,346,503.67	4,676,350.73 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,941,732.56	40,637,640.19	41,607,267.81	(969,627.62) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(12,134,015.90)	(5,763,827.35)	(5,220,737.94)	543,089.41
 Fund Balance per General Ledger		28,300,406.33	21,767,601.57	6,532,804.76
Fund Balance Adjusted to reflect Income Statement 4/30/14		22,536,578.98	16,546,863.63	5,989,715.35

(1)General Property Taxes	FY14	FY13	Increase/Decrease
Real Estate Taxes	23,156,570	22,466,213	690,356
Public Services	965,025	1,239,405	(274,380)
Personal Property	17,403,808	16,410,325	993,483
Penalties and Interest	837,942	778,136	59,806
Credit Card Chgs./Delinq.Advertising	(25,317)	(21,805)	(3,512)
Adm.Fees For Liens&Distress	317,354	288,710	28,644
	42,655,382	41,160,985	1,494,397

(2) Other Local Taxes

Local Sales and Use Tax	7,734,911.31	7,242,531.12	492,380.19
Communications Sales Tax	901,118.18	929,778.86	(28,660.68)
Utility Taxes	2,285,747.47	2,228,759.02	56,988.45
Business Licenses	5,496,063.21	5,594,004.48	(97,941.27)
Auto Rental Tax	83,539.46	81,085.52	2,453.94
Motor Vehicle Licenses Fees	571,884.72	528,513.77	43,370.95
Bank Stock Taxes	23,054.00	-	23,054.00
Recordation Taxes	976,312.28	1,027,086.11	(50,773.83)
Meals Tax	3,078,496.13	2,929,404.10	149,092.03
Lodging Tax	317,826.26	296,380.10	21,446.16
Street Lights	16,365.17	18,263.49	(1,898.32)
Star Fort Fees	4,161.64	4,305.17	(143.53)
Total	21,489,479.83	20,880,111.74	609,368.09

(3)Permits&Privileges

Dog Licenses	40,818.00	36,943.00	3,875.00
Land Use Application Fees	4,800.00	7,325.00	(2,525.00)
Transfer Fees	2,078.54	2,029.50	49.04
Development Review Fees	262,679.85	283,054.04	(20,374.19)
Building Permits	585,748.77	477,913.63	107,835.14
2% State Fees	6,097.09	1,281.30	4,815.79
Electrical Permits	57,533.00	49,841.00	7,692.00
Plumbing Permits	9,174.00	8,570.00	604.00
Mechanical Permits	42,071.14	45,582.17	(3,511.03)
Sign Permits	2,610.00	2,901.60	(291.60)
Permits for Commercial Burning	325.00	400.00	(75.00)
Explosive Storage Permits	200.00	700.00	(500.00)
Blasting Permits	375.00	360.00	15.00
Annual Burning Permits	-	100.00	(100.00)
Land Disturbance Permits	58,620.00	48,100.00	10,520.00
Septic Haulers Permit	200.00	-	200.00
Sewage Installation License	300.00	600.00	(300.00)
Residential Pump And Haul Fee	100.00	50.00	50.00
Transfer Development Rights	2,350.00	-	2,350.00
Total	1,076,080.39	965,751.24	110,329.15

(4) Revenue from use of

Money	80,009.94	70,844.02	9,165.92
Property	53,630.10	351,231.68	(297,601.58) *1
	133,640.04	422,075.70	(288,435.66)

*1 Sale of Stephens City School(\$99,025) and 317 Cameron Street(\$217,587) in FY13

(5) Recovered Costs	FY14	FY13	Increase/Decrease
Recovered Costs Treas.Office	44,582.00	44,955.25	(373.25)
Worker's Comp	1,000.00	1,050.00	(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	10,942.71	11,612.43	(669.72)
Clarke County Container Fees	35,040.64	39,274.02	(4,233.38)
City of Winchester Container Fees	29,194.20	14,032.97	15,161.23
Refuse Disposal Fees	50,841.22	45,155.56	5,685.66
Recycling Revenue	73,166.28	90,686.92	(17,520.64)
Sheriff Restitution	134.36	-	134.36
Fire&Rescue Merchandise (Resale)	78.00	345.38	(267.38)
Container Fees Bowman Library	1,270.37	960.73	309.64
Restitution Victim Witness	6,979.05	2,518.63	4,460.42
Reimb.of Expenses Gen.District Court	22,279.25	28,618.59	(6,339.34)
Reimb.Public Works Salaries	547.76	41,682.00	(41,134.24)
Winchester EDC	72,000.00	72,000.00	-
Reimb.Task Force	47,152.88	47,060.45	92.43
C&P Jail	-	(60.00)	60.00
EDC/Recovered Costs	1,400.00	880.00	520.00
Sign Deposits Planning	50.00	-	50.00
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	111,661.37	62,604.59
Comcast PEG Grant	63,116.00	46,288.40	16,827.60
Proffer-Other	55,000.00	345,000.00	(290,000.00) *1
Fire School Programs	18,281.00	16,335.00	1,946.00
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	116,172.00	(6,454.00)
Clerks Reimbursement to County	9,331.23	9,766.41	(435.18)
Proffer Canter Estates	12,263.91	-	12,263.91
Proffer Village at Harvest Ridge	12,312.00	12,312.00	-
Proffer Snowden Bridge	454,640.81	391,321.20	63,319.61
Proffer Meadows Edge Racey Tract	473,384.00	80,576.00	392,808.00
Sheriff Reimbursement	166,321.45	47,199.04	119,122.41
Proffer Cedar Meadows Proffer	29,286.00	4,881.00	24,405.00
Proffer Westbury Commons	-	2,000.00	(2,000.00)
Total	2,157,836.37	1,779,551.44	378,284.93

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

(6) Commonwealth Revenue	4/30/14	4/30/13	
	FY14	FY13	Increase/Decrease
Motor Vehicle Carriers Tax	37,981.90	34,612.37	3,369.53
Mobile Home Titling Tax	68,457.89	64,353.57	4,104.32
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
State Non-Categorical Funding	95,034.88	-	95,034.88
Recordation Taxes	362,963.72	316,939.62	46,024.10
Shared Expenses Comm.Atty.	339,531.54	337,376.34	2,155.20
Shared Expenses Sheriff	1,773,100.02	1,731,723.81	41,376.21
Shared Expenses Comm.of Rev.	158,131.52	151,001.91	7,129.61
Shared Expenses Treasurer	122,131.41	114,332.74	7,798.67
Shared Expenses Clerk	328,230.89	300,689.30	27,541.59
Public Assistance Grants	2,634,370.21	2,496,756.96	137,613.25
Four-For-Life-Funds	81,150.16	-	81,150.16
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	34,768.32	(15,899.18)
State Grant-Emergency Services	6,950.72	-	6,950.72
DCJS & Sheriff State Grants	46,921.69	44,314.79	2,606.90
JJC Grant Juvenile Justice	128,358.00	122,392.00	5,966.00
Rent/Lease Payments	216,917.07	231,678.50	(14,761.43)
Spay/Neuter Assistance-State	2,511.25	2,183.76	327.49
State Reimbursement EDC	900,000.00	-	900,000.00
VDEM Grant Sheriff	6,598.33	223,500.00	(216,901.67)
Wireless 911 Grant	48,287.77	76,330.90	(28,043.13)
State Forfeited Asset Funds	12,509.17	31,524.27	(19,015.10)
Victim Witness Commonwealth Office	75,166.50	50,111.00	25,055.50
Social Services VOCA Grant	-	3,325.00	(3,325.00)
F/R OEMS Reimb.	2,409.76	5,102.00	(2,692.24)
IT/GIS Grant	25,000.00	-	25,000.00
Total	14,257,338.72	13,131,968.28	1,125,370.44

County of Frederick

General Fund

April 30, 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	36,077.00	156,707.33	(120,630.33)
Total	76,584.77	181,485.13	(104,900.36)

(8) Expenditures

Expenditures increased \$4,676,350.73 in total. **Public Safety** increased \$2,349,814.63 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, (2) 2013 unmarked police sedans for \$48,804, (2) 2014 unmarked police sedans for \$48,144, (7) marked 2014 police sedans for \$178,228.40, and (1) Ford F-150 Truck at a cost of \$23,250. Additionally, Inspections purchased a 2013 Ford F150 for \$20,952 and Fire and Rescue a Lifepak 15 for \$65,995.97, a chest compression system at a cost of \$56,177, (3) Chevrolet Tahoes totaling \$88,295, and a 2014 Ford F-250 for \$32,771. Contributions to Fire Departments and Rescue Squads increased \$320,181.16, mostly due to the design of Round Hill Fire Station. The contribution for the local share for the Jail through the fourth quarter reflects an increase of \$267,504 over the previous year. **Public Works** increased \$422,550.84 due to the earthwork, concrete wall/slab, and refuse equipment costs of \$427,827.71 for the Gainesboro citizen's site. The **Community Development** increase of \$1,661,453.87 reflects the \$1,650,000 Economic Development Commission incentive for McKesson Medical Surgical, Navy Federal Credit Union, and HP Hood (See previous page (6) on Commonwealth revenue for \$900,000 State Reimbursement EDC). Transfers decreased \$969,627.62. See chart below:

(Transfers Decreased \$969,627.62)	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	1,427,892.81	1,407,286.70	20,606.11
School Capital Projects Fund	800,882.79	-	800,882.79 *2
Development Project Fund 27	422,696.00	-	422,696.00
Jail Fund	0.00	972.98	(972.98)
Operational Transfers	(6,471.06)	610,730.93	(617,201.99) *3
Total	40,637,640.19	41,607,267.81	(969,627.62)

*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
 April 30, 2014

ASSETS	FY2014 <u>4/30/14</u>	FY2013 <u>4/30/13</u>	Increase <u>(Decrease)</u>
Cash	5,731,788.70	5,591,807.75	139,980.95 *1
GL controls(est.rev/est.exp)	<u>(518,361.25)</u>	<u>(1,166,785.07)</u>	<u>648,423.82</u>
TOTAL ASSETS	<u>5,213,427.45</u>	<u>4,425,022.68</u>	<u>788,404.77</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	20,923.11	330,576.00	(309,652.89)
Undesignated Fund Balance	<u>3,114,976.27</u>	<u>2,090,405.71</u>	<u>1,024,570.56</u> *2
TOTAL EQUITY	<u>3,135,899.38</u>	<u>2,420,981.71</u>	<u>714,917.67</u>
TOTAL LIABILITY & EQUITY	<u>5,213,427.45</u>	<u>4,425,022.68</u>	<u>788,404.77</u>

NOTES:

*1 The increase in cash can be attributed to the increase in revenue and a slight increase in expenditures(see the the following page for comparative statement of revenues, expenditures, and changes in fund balance).

*2 Fund balance increased \$1,024,570.56. The beginning balance of \$1,989,535.81 includes adjusting entries, budget controls for FY2014(\$521,421.00), and the year to date revenue less expenditures of \$1,646,861.46.

Current Unrecorded Accounts Receivable-	<u>FY2014</u>
Prisoner Billing:	26,854.89
Compensation Board Reimbursement 4/14	<u>454,896.69</u>
Total	481,751.58

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 4/30/14

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2014 4/30/14 <u>Actual</u>	FY2013 4/30/13 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	7,984.17	18,660.72	(10,676.55)
Sale of Salvage&Surplus	-	76.00	-	76.00
Supervision Fees	45,000.00	30,883.30	37,812.50	(6,929.20)
Drug Testing Fees	5,500.00	1,525.00	4,798.46	(3,273.46)
Work Release Fees	384,616.00	262,703.06	284,674.13	(21,971.07)
Federal Bureau Of Prisons	0.00	1,509.32	165.00	1,344.32
Local Contributions	5,888,444.00	5,530,765.00	5,273,767.00	256,998.00
Miscellaneous	26,680.00	16,704.73	41,831.10	(25,126.37)
Phone Commissions	120,000.00	105,277.09	90,880.52	14,396.57
Food & Staff Reimbursement	100,000.00	93,826.25	78,670.74	15,155.51
Elec.Monitoring Part.Fees	83,767.00	85,936.48	44,219.59	41,716.89
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	49,707.70	40,489.55	9,218.15
Shared Expenses CFW Jail	4,947,976.00	3,971,520.17	3,895,460.97	76,059.20
State Grants	249,551.00	263,263.00	250,166.00	13,097.00
Local Offender Probation	242,437.00	252,286.00	234,431.00	17,855.00
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	4,467,002.00	4,200,470.98	266,531.02
TOTAL REVENUES	18,126,633.00	15,878,315.77	15,025,359.26	852,956.51
EXPENDITURES:	18,665,917.36	14,231,454.31	14,131,028.18	100,426.13
Excess(Deficiency)of revenues over expenditures		1,646,861.46	894,331.08	752,530.38
FUND BALANCE PER GENERAL LEDGER		<u>1,468,114.81</u>	<u>1,196,074.63</u>	<u>272,040.18</u>
Fund Balance Adjusted To Reflect Income Statement 4/30/14		3,114,976.27	2,090,405.71	1,024,570.56

County of Frederick
Fund 12 Landfill
April 30, 2014

ASSETS	FY2014 4/30/14	FY2013 4/30/13	Increase (Decrease)
Cash	31,155,103.13	29,312,967.12	1,842,136.01 *1
Receivables:			
Accounts Receivable			
Fees	573,629.59	536,795.39	36,834.20 *2
Accounts Receivable Other	12.00	155.00	(143.00)
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>(2,284,877.00)</u>	<u>(4,567,810.00)</u>	<u>2,282,933.00</u>
TOTAL ASSETS	<u>49,335,886.48</u>	<u>46,170,775.77</u>	<u>3,165,110.71</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	159,728.90	134,423.76	25,305.14
Accrued Remediation Costs	11,908,968.42	11,765,034.50	143,933.92 *3
Retainage Payable	0.00	47,620.17	(47,620.17)
Deferred Revenue Misc.Charges	<u>12.00</u>	<u>155.00</u>	<u>(143.00)</u>
TOTAL LIABILITIES	<u>12,068,709.32</u>	<u>11,947,233.43</u>	<u>121,475.89</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	228,356.00	33,902.17	194,453.83 *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>27,180,379.16</u>	<u>24,331,198.17</u>	<u>2,849,180.99</u> *5
TOTAL EQUITY	<u>37,267,177.16</u>	<u>34,223,542.34</u>	<u>3,043,634.82</u>
TOTAL LIABILITY AND EQUITY	<u>49,335,886.48</u>	<u>46,170,775.77</u>	<u>3,165,110.71</u>

NOTES:

*1 The increase in cash can be attributed to the increase in revenue and decrease in expenditures(refer to the following comparative statement of revenues, expenditures, and changes in fund balance).

*2 Landfill receivable increased \$36,834.20. The charges for 4/14 were \$422,237.67 compared to \$456,691.77 at 4/13 for a decrease of \$34,454.10. The delinquent fees for 4/14 were \$113,189.93 compared to \$111,989.59 at 4/13 for an increase of \$1,200.34.

*3 Remediation increased \$143,933.92 and includes \$117,232.00 for post closure and \$26,701.92 for interest.

*4 The encumbrance balance at 4/14 was \$228,356.00 and includes \$193,956.00 for a 2014 Caterpillar model 963D with track loader and \$34,400 for a storage shed.

*5 Fund balance increased \$2,849,180.99. 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 \$2,174,771.21.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
April 30, 2014

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY14 4/30/14 Actual</u>	<u>FY13 4/30/13 Actual</u>	<u>YTD Actual Variance</u>
Interest Charge	0.00	3,113.92	5,259.92	(2,146.00)
Interest on Bank Deposits	40,000.00	52,137.12	44,221.23	7,915.89
Salvage and Surplus	0.00	89,898.30	96,380.90	(6,482.60)
Sanitary Landfill Fees	4,632,600.00	3,661,325.67	3,521,852.64	139,473.03
Charges to County	0.00	264,228.44	269,794.87	(5,566.43)
Charges to Winchester	0.00	73,051.28	77,104.68	(4,053.40)
Tire Recycling	70,000.00	100,632.58	82,257.99	18,374.59
Reg. Recycling Electronics	40,000.00	34,310.60	37,022.00	(2,711.40)
Miscellaneous	0.00	8,076.70	4,554.00	3,522.70
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	101,785.18	0.00	101,785.18
Landfill Gas To Electricity	403,660.00	505,242.97	413,523.03	91,719.94
Waste Oil Recycling		18,410.33	12,435.89	5,974.44
State Reimbursement Tire Operation	0.00	0.00	6,120.00	(6,120.00)
TOTAL REVENUES	5,306,260.00	4,912,213.09	4,579,164.65	333,048.44
Operating Expenditures	4,928,993.00	2,529,611.88	2,661,942.04	(132,330.16)
Capital Expenditures	2,890,500.00	207,830.00	936,382.99	(728,552.99)
TOTAL Expenditures	7,819,493.00	2,737,441.88	3,598,325.03	(860,883.15)
Excess(deficiency)of revenue over expenditures		2,174,771.21	980,839.62	1,193,931.59
Fund Balance Per General Ledger		25,005,607.95	23,350,358.55	1,655,249.40
FUND BALANCE ADJUSTED		27,180,379.16	24,331,198.17	2,849,180.99

County of Frederick, VA
Report on Unreserved Fund Balance
May 15, 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)
Audit Adjustment	161,545
C/F designated School Operating funds	(97,012)
	(315,073)

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	(166,741)
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)
DBI refund (COR)	(9,630)
F&R overtime	(280,000)
Airport operating	(75,853)
HP Hood incentive	(500,000)
Matthew & John Kibler refund (COR)	(3,620)
Kraft refund (COR)	(358,861)
	(5,272,617)

Fund Balance, May 15, 2014

28,300,406