



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: February 18, 2015
SUBJECT: Budget Work Session, Finance Committee and Audit Committee Reports

A budget work session was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, February 18, 2015 at 8:00 a.m. There was a Finance Committee meeting immediately following. All members were present. Directly after, an Audit Committee meeting was held. All members were present

BUDGET WORK SESSION

1. See attached information, p. 4 – 12. The committee and the Board of Supervisors chose scenario A using \$7.3 million funding from General Fund Unassigned fund balance. Further discussions will be held at the budget work session scheduled for February 25, 2014 at 5:00 p.m.

FINANCE COMMITTEE

1. The Department of Social Services requests a General Fund supplemental appropriation in the amount of \$5,200. This amount represents an insurance claim for the loss of a vehicle. No local funds required. See attached information, p. 13 – 14. The committee recommends approval.
2. The EDA Executive Director requests an EDA and General Funds supplemental appropriations in the amount of \$150,000. This amount represents an incentive to ON MINERALS (CHEMSTONE) COMPANY. Local funds are required. See attached memo, p. 15. The committee recommends approval.



3. The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$32,811. This amount represents a 50/50 match grant for the purchase of bariatric equipment. Half (\$16,405.50) requires local funds. See attached information, p. 16 – 19. The committee recommends approval.
4. The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$6,105.64. This amount represents an insurance claim for damage to a vehicle. No local funds required. See attached information, p. 20 – 26. The committee recommends approval.
5. The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$310,530 to cover overtime expenses through the end of fiscal year 2015. \$300,000 of this request represents local funds and the remainder represents a grant for hazmat training. See attached information, p. 27 – 29. The committee delays action awaiting further information on current year savings in salaries for vacant positions.
6. The NRADC Superintendent requests an NRADC Fund supplemental appropriation in the amount of \$358,000. This amount represents overtime and inmate medical costs. This item has been approved by the Jail Authority. See attached memo, p. 30. The committee recommends approval.
7. The Finance Director discusses the FY2014 Comprehensive Annual Financial Report (CAFR). See attached excerpts from the 2014 CAFR, p. 31 – 49. No action is required.

AUDIT COMMITTEE

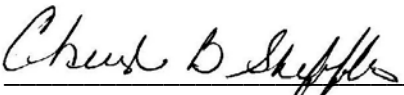
1. David Foley from Robinson, Farmer, Cox Associates will present the FY 2014 final audit and be available for discussion of the upcoming FY 2015 audit. The FY 2014 audit was presented and accepted by the committee. The committee recommends the Board of Supervisors grant the Finance Committee Chairman the authority to sign the engagement letter for the upcoming FY 2015 audit. This item has been placed on the February 25, 2015 Board of Supervisor meeting agenda.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for January 2015. See attached, p. 50.
2. The Finance Director provides financial statements for the month ending January 31, 2015. See attached, p. 51 – 61.
3. The Finance Director provides an FY 2015 Fund Balance Report ending February 12, 2015. See attached, p. 62.

Respectfully submitted,

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

By 
Cheryl B. Shiffler, Finance Director

Agenda

Budget Worksession

1st Floor Conference "Purple" Room

February 18 2015, 8:00 a.m.

- Funding Scenarios, p. 5 - 6.
- Preliminary General Fund Budget Cuts, p. 7 - 11.
- Proposed Real Property Tax Increase advertisement sample, p. 12.

Funding Scenarios

The funding scenario page has been updated. The following changes were made:

- Scenario A, B and C numbers have not been changed. A row was added showing the new real property tax rate in the scenarios at 56 cents. This is a reduction of 2.5 cents to the current real property rate.
- Scenario D has been changed to reflect the information provided by the Commissioner of the Revenue and would be consistent with the required real property tax increase advertisement for public hearing. The previous scenario showed a 3 cent increase. This increase has been reduced to 2.5 cents and keeps the current real property tax rate of 58.5 cents.
- Scenario E has been changed from a 6 cent increase to a 5 cent increase.

Funding Scenarios for FY 16

	SCENARIO A	SCENARIO B	SCENARIO C	SCENARIO D	SCENARIO E
Real Property Tax Rate	56 cents	56 cents	56 cents	58.5 cents	61 cents
Increase	0	0	0	4.5% 2.5 cents	9% (5 cents)
FY 16 Additional General Fund Revenue from taxes	8,804,085	8,804,085	8,804,085	8,804,085	8,804,085
Funding From General Fund Unassigned Fund Balance	4,300,000	2,200,000	0	4,300,000	4,300,000
FY 15 Budgeted General Fund Revenue	138,087,562	138,087,562	138,087,562	138,087,562	138,087,562
Revenue Growth from Reassessment/Tax increase				2,000,000	4,000,000
FY 16 Proposed General Fund Budget	151,191,647	149,091,647	146,891,647	153,191,647	155,191,647
FY 15 Adopted General Fund Budget	142,387,562	142,387,562	142,387,562	142,387,562	142,387,562
Increase in FY 16 Funding	8,804,085	6,704,085	4,504,085	10,804,085	12,804,085
Total additional funding for School Funds from General Fund	5,018,328	3,821,328	2,567,328	6,158,328	7,298,328
Total additional funding for General Fund (non-schools)	3,785,757	2,882,757	1,936,757	4,645,757	5,505,757

ASSUMPTIONS:

- Operating split → 57 % Schools, 43 % General Fund
- Revenue neutral reassessment for Scenario A, B and C
- Current Real Estate Tax Rate is 58.5 cents per \$100.

SCENARIOS:

- A: Current level of fund balance funding, zero tax increase by reducing real property tax rate
 B: Reduced level of fund balance funding, zero tax increase by reducing real property tax rate
 C: Zero level of fund balance funding, zero tax increase by reducing real property tax rate
 D: Current level of fund balance funding, reassessment values increased, current tax rate
 E: Current level of fund balance funding, reassessment values increased, increased tax rate

All Scenarios include new revenue projected in local taxes (without reassessment) of 8.8 million.

Preliminary General Fund Budget Cuts

Attached is a list of budget cuts that could be considered if Scenario A is chosen. If Scenario B or C is chosen, more budget reductions would be required. If Scenario D or E is chosen, less reductions would be required.

FY 2015-2016 GENERAL FUND OPERATIONAL CUTS - ROUND 1

Dept Code	Department	2014-2015 Original Budget	2015-2016 Proposed Budget	Difference	Significant Budget Changes	Increase (Decrease)
1210	Reassessment	193,948	341,645	147,697	Two new P/T Assessors Office Supplies - IT equipment for new hires	36,000 4,200
1224	Other	1,935,084	2,432,012	496,928	Professional Services - Lobbying Blue Ridge Legal Services - cut in FY15; FY16 request NW Works - increase in contribution request Access Independence - increase in contribution request Discovery Museum - cut in FY15; FY16 request Big Brothers Big Sisters - NEW REQUEST Bluemont Concert Series - NEW REQUEST CLEAN, Inc. - increase in contribution request Our Health - increase over current year allocation	14,000 5,756 1,500 475 25,000 10,000 8,000 5,000 5,000
2101	Circuit Court	61,300	76,300	15,000	Other Contractual - Jury Management Program	15,000
2102	General District Court	15,926	31,718	15,792	Requested supplements to staff salaries	13,200
2105	J & D Court	19,785	33,550	13,765	Requested supplements to staff salaries	9,600
3102	Sheriff	11,241,515	13,631,463	2,389,948	Professional Health Services Repair and Maintenance - Equipment Printing and Binding Other Contractual Services Postage and Telephone Office Supplies - Full Disk Encryption for laptops & 10 docking stations Dog Food Vehicle and Powered Equipment - equip. for 16 new units & 17 replacement vehicles Police Supplies - Electronic Gun Racks, supplies for new veh.	8,220 980 2,433 10,303 6,136 18,250 4,000 141,956 155,021

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Police Supplies - ERT/Search & Rescue Uniforms - for 16 new deputies Dare Program Travel	8,150 32,005 800 6,000
3202	Volunteer Fire Depts.	842,560	999,765	157,205	\$1 per capita increase for each department Training Response Unit Supplement	85,510 13,200 5,750
3203	Ambulance & Rescue	395,200	396,800	1,600	Increase in contribution request-Lord Fairfax EMS Council	1,600
3303	Juvenile Court Probation	141,780	157,325	15,545	New Part-Time office staff	7,800
3505	Fire and Rescue	7,871,989	14,421,716	6,549,727	Part-time Fire Medics increase (26,520), O/T increase (705,010), incentive increase (212,000) Repair and Maintenance - Equipment Repair and Maintenance - Vehicle Printing and Binding - SAFER grant expenses Advertising - SAFER grant expenses Other Contractual Services: physicals/tests for new employees; Gear Clean contract Motor Vehicle Insurance K-9 Maintenance Vehicle & Powered Equip. Supplies - equip. for new vehicles Uniforms - includes uniforms for new hires Other Operating Supplies-11 treadmills, replace SCBA gear Lease/Rent of Equipment - Lifepak 15 (30x\$40,000) (\$240,000/year lease for 5 years)	943,530 10,900 3,500 12,000 12,000 71,200 3,500 1,000 80,950 389,439 66,009 240,000
4203	Refuse Collection	1,232,983	1,320,508	87,525	Professional Services - design/survey for relocated site Repair and Maintenance - Equipment Repair and Maintenance - Bldg. and Grounds	8,000 8,500 3,000

<u>Dept Code</u>	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Other Contractual Services - Hauling contract - 3.8% anticipated increase	69,692
					Travel	1,500
4304	County Office Buildings	964,638	1,463,438	498,800	Repair & Maintenance - Equipment Repair & Maintenance - Bldg. & Grounds - PSB Repair & Maintenance - Bldg. & Grounds - Bowman Libray Janitorial Supplies - CAB, Courthouse, JJC	2,000 6,500 1,000 2,000
4305	Animal Shelter	570,706	582,853	12,147	Electrical Services Water and Sewer Cat Food	3,000 3,000 1,240
5101	Health Department	301,000	386,549	85,549	Increase in contribution request	85,549
5205	Northwestern Comm. Serv.	318,000	333,900	15,900	Increase in contribution request	15,900
5305	Area Agency on Aging	60,000	65,000	5,000	Increase in contribution request	5,000
5306	Property Tax Relief	520,000	535,000	15,000	Increase in requested allocation	15,000
5316	Social Services Admin.	4,248,461	5,199,243	950,782	Telephone - No justification for increase Office Supplies - No justification for increase Contribution - The Laurel Center - increase in request	18,200 10,300 2,000
6401	Community College	56,000	78,233	22,233	Increase in contribution request	22,233
7101	Parks	4,730,713	8,553,427	3,822,714	Increase in local \$ over FY 2015 = \$42,532; incorporate	6,380

<u>Dept Code</u> to 7110	<u>Department</u>	<u>2014-2015 Original Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					15% reduction in operational expenses - needs further review	
7302	Handley Library	800,000	942,357	142,357	Increase in contribution request compared to adopted amount; additional \$62,665 approved in July so revised difference is \$79,692	79,692
8101	Planning	1,098,754	1,173,108	74,354	Lease/Rent of Equipment	3,600
8102	EDA Transfer - Fund 31	544,223	663,274	119,051	Professional Services - Website Development Books and Subscriptions Travel Apple Blossom - Increase in contribution request	4,000 15,000 4,000 1,200
8107	NSVRC	43,000	45,301	2,301	Increase in contribution request compared to adopted amount; additional \$1,085 approved in July so revised difference is \$1,216	1,216
8203	Soil/Water Conservation	7,000	11,250	4,250	Increase in contribution request	4,250

OPERATIONAL CUTS - ROUND 1	2,897,825
ALL CAPITAL REQUESTS	6,352,404
ALL 78 NEW FULL-TIME POSITIONS	4,242,740
TOTAL PROPOSED CUTS - ROUND 1	13,492,969

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The County of Frederick, Virginia proposes to increase property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by _____ percent.

2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$_____ per \$100 of assessed value. This rate will be known as the "lowered tax rate."

3. Effective Rate Increase: The County of Frederick, Virginia proposes to adopt a tax rate of \$_____ per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$_____ per \$100, or _____ percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of the County of Frederick, Virginia will exceed last year's by_____percent.

A public hearing on the increase will be held on March 25, 2015 at 7:00 p.m. at the Frederick County Administration Office Building.

Memo

To: Finance Committee/Cheryl Shiffler
From: Delsie D. Butts
CC:
Date: February 2, 2015
Re: Appropriation of insurance claim refund

Frederick County Department of Social Services is requesting to have the \$5,200.00 that the County received from an auto claim dated November 25, 2014 to be appropriated to our budget. This claim was for a Social Services vehicle that was in an accident and was considered a total loss.

Budget line: 4-010-053160-4002-000 Vehicle Repairs

Thank you for your consideration.

Delsie D. Butts
Delsie D. Butts

Administrative Services Manager

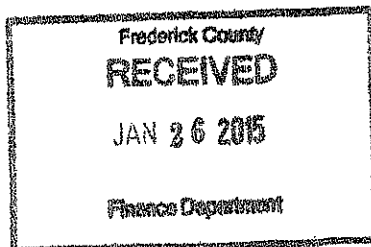
Revenue Code: 3-010-018990-0001
1096 1/28/15

January 21, 2015



VACoRP

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



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

540.345.8500
toll free 888.822.6772
fax 540.345.5330
toll free 877.212.8599

Virginia Association of Counties Group Self-Insurance Risk Pool

Participant: Frederick County
Claim Number: 0342014116940
Date of Loss: 11-25-2014

Dear Jennifer:

Enclosed please find a VACoRP property damage check in the amount of \$5200.00 for the total loss of the 2007 Ford Taurus that Cynthia Ford was operating when she struck another vehicle. The actual cash value of the unit was \$5700.00 from which we subtracted the \$500 collision deductible

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

Sincerely,

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

Terri Dillard
Claims Specialist

Enc. - check

DATE February 12, 2015

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD
Executive Director

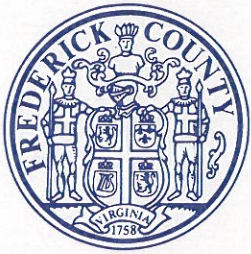
CC: Rod Williams
Interim County Administrator

RE: Supplemental Appropriation Request for 31-8102-5600-001

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-8102-5600-001 for FY14-15 in the amount of \$100,000. The appropriation increase will allow us provide the first installment for ON MINERALS (CHEMSTONE) COMPANY D/B/A Carmeuse Lime and STONE by Frederick County's under the Performance Agreement dated July 25, 2012.

Thanks for your help. Please advise if additional information is required.






Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation

DATE: February 2, 2015

Our Department has been awarded a 50/50 match Virginia Office of Emergency Medical Services Rescue Squad Assistance Fund grant to purchase bariatric equipment. The total purchase price for this equipment will be \$32,810.98, with a state reimbursement of \$16,405.49.

Total Request: \$32,810.98

At this time, I am requesting \$23,857.00 be placed into line item 4-010-035050-3505-8009-000, Miscellaneous Capital, and \$8,953.98 be placed into line item 4-010-035050-3505-5404-000, Medical Supplies and Equipment.

Attached, you will find the award letter and breakdown of equipment to be purchased. 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.

/attachments
DDL:msn
CC: file

3-010-024040-0026 State Grant-Emergency Services



COMMONWEALTH of VIRGINIA
Department of Health

Office of Emergency Medical Services
1041 Technology Park Drive
Glen Allen, VA 23059-4500

Marissa J. Levine, MD MPH, FAAFP
State Health Commissioner

Gary R. Brown
Director

P. Scott Winston
Assistant Director

1-800-523-6019 (VA only)
804-888-9100 (Main Office)
804-888-9120 (Training Office)
FAX: 804-371-3108

January 01, 2015

Preston Grubbs
Frederick County Fire & Rescue Department
1080 Coverstone Drive
Winchester, VA 22602

Dear Grant Administrator:

The Office of Emergency Medical Services (OEMS) is pleased to announce that your agency has been awarded funding from the Financial Assistance for Emergency Medical Services Grant Program, known as the Rescue Squad Assistance Fund (RSAF). The attached Award Page itemizes the actual dollar value, quantity, funding level and item(s) your agency has been awarded under this program. The following documents can be completed and submitted via E-Gift:

Memorandum of Agreement: Must be submitted by February 28, 2015.

Instructions for Grant Reimbursement: All items must be submitted in order to process your reimbursement.

Equipment Status/Final Report Form: This form must be submitted sixty (60) days after the grant cycle deadline.

If your agency has had special conditions placed on your grant award, any and all conditions must be met in order to receive reimbursement. Items awarded may be available by state contract, www.eva.virginia.gov, OEMS recommends your agency purchase under state contract if applicable.

Any funding your agency receives through Return to Localities funding cannot be used as the matching share of Rescue Squad Assistance Fund grants or any grants offered using **Four-For-Life** funds. "Any funds received from Section 16.2-694 by a non-state agency cannot be used to match any other funds derived from Section 46.2-691 by that same non-state agency".

All items awarded funding must be ordered from the vendor by **February 28, 2015** invoices for all items awarded funding must be submitted to OEMS by **July 31, 2015**. You must contact OEMS prior to the February 28, 2015 deadline if your agency has encountered difficulties in meeting these deadlines.

If you have any questions, please contact Amanda Davis, OEMS Grant Program Manager at (804) 888-9106, Amanda.Davis@vdh.virginia.gov or Linwood P. Pulling, Grant Specialist at (804) 888-9105, Linwood.Pulling@vdh.virginia.gov or 1-800-523-6019 for additional grant information.

Congratulations,

Gary R. Brown, Director

**Office of Emergency Medical Services
Consolidated Grant Program
AWARD PAGE**

January 1, 2015 - December 31, 2015 Grant Period

Agency Name: Frederick County Fire & Rescue Department
Grant Number: LF-C05/12-14

Item Type (Item)	Status	Quantity Funded	Funding % Level	Amount Funded
HoverTech system Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$3,791.00 \$7582 *
Transafe Ramps Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$2,475.00 \$4950 *
Stryker MXPRO Stretcher Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$4,487.50 \$8975 *
Bariatric Spineboard Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	2	50 / 50	\$490.00 \$980 *
Ferno EZ Glide Stretcher Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$3,650.00 \$7300 *
Rescue Randy bariatric trainer Conditions: 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$1,511.99 \$3023.98 *
Total:				\$16,405.49

\$23857
Capital

\$8953.98
Operational

**Office of Emergency Medical Services
Consolidated Grant Program
AWARD PAGE**

January 1, 2015 - December 31, 2015 Grant Period

Agency Name: Frederick County Fire & Rescue Department

Grant Number: LF-C05/12-14


Item Type (Item)	Status	Quantity Funded	Funding % Level	Amount Funded
HoverTech system Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$3,791.00
Transafe Ramps Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$2,475.00
Stryker MXPRO Stretcher Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$4,487.50
Bariatric Spineboard Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	2	50 / 50	\$490.00
Ferno EZ Glide Stretcher Conditions: 13-Acknowledgment must be provided on any printed material, equipment or vehicle as follows: Funding was made possible by a grant from the Virginia Office of Emergency Medical Services, Virginia Department of Health. 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$3,650.00
Rescue Randy bariatric trainer Conditions: 28-Must be compliant with submitting EMS data including the minimum dataset prescribed technical format as required by Virginia Code 32.1-116.1.	FUNDED	1	50 / 50	\$1,511.99
Total:				\$16,405.49



Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation

DATE: February 2, 2015

On January 12, 2015, one of our Department vehicles was involved in a collision resulting from ice. The cost associated with the repair of this vehicle was estimated at \$7,229.60. After receiving an appraisal for \$6,605.64, minus the \$500 deductible, a check was received for \$6,105.64.

Total Request: \$6,105.64

We are now requesting these funds be placed in line item 3505-3004-002, Vehicle Repair and Maintenance, in order cover the costs for the necessary repairs.

I have attached copies of the appraisal and check for your information. If you have any questions or need additional information, please do not hesitate to contact me.

/attachments

DDL:msn
CC: file

3-010-018990-0001 2/3/15



Finance Department
Cheryl B. Shiffler
Director

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

MEMORANDUM

TO: Denny Linaburg, Fire and Rescue

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

DATE: February 2, 2015

SUBJECT: Insurance Reimbursement

Attached is a copy of a check received in the amount of \$6,105.64 for the auto claim dated January 12, 2015 involving Ricky Catlett. This amount represents the appraisal provided minus the \$500 deductible.

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

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



VACORP

January 27, 2015

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

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

540.345.8500
toll free 888.822.6772
fax 540.345.5330
toll free 877.212.8599

Virginia Association of Counties Self-Insurance Risk Pool
Participant: Frederick County
Claim Number: 0342015118726
Date of Loss: 1/12/2015

Dear Ms. Place:

Enclosed please find a VACORP property damage check in the amount of \$6105.64 to cover the repair cost to the 2006 Chevrolet Silverado VIN#9653. This amount was determined by S&S Appraisal Services LLC estimate that was submitted for \$6605.64 after the \$500.00 policy deductible was applied.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in black ink that reads "Sara Vance".

Sara Vance
Claims Associate

Enclosure – Check & Estimate

Date: 1/26/2015 12:22 PM
 Estimate ID: 15-6729-AU
 Estimate Version: 0
 Preliminary
 Profile ID: * Mitchell

S&S APPRAISAL SERVICES, LLC

2326 Forbes Mill Rd., Bedford, VA 24523
 (540) 816-9813
 Fax: (866) 724-2778
 Email: ss.appraisals@hotmail.com

Damage Assessed By: STEWART YOUNG
 Classification: Field

Appraised For: SARA VANCE

Condition Code: Good
 Date of Loss: 1/12/2015
 Accident Date: 1/12/2015
 Deductible: 500.00
 File Number: 15-6729-AU
 Claim Number: 118726

Type of Loss: Collision

Insured: FREDERICK COUNTY
 Owner: FREDERICK COUNTY

Mitchell Service: 915495

Description: 2006 Chevrolet Pickup Silverado K2600 HD LT Vehicle Production Date: 1/06
 Body Style: 4D PkUpCrw 6' Bed 153" WB Drive Train: 6.0L Inj 8 Cyl 4WD
 VIN: 1GCHK234X6F199653 License: 132-239L VA
 Mileage: 79,526
 OEM/ALT: O Search Code: None
 Color: WHITE
 Options: PASSENGER AIRBAG, DRIVER AIRBAG, POWER LOCK, POWER WINDOW, POWER STEERING
 REAR WINDOW DEFOGGER, MANUAL AIR CONDITION, CRUISE CONTROL, TILT STEERING COLUMN
 ANTI-LOCK BRAKE SYS., LEATHER STEERING WHEEL, CHROME WHEELS, 4WD OR AWD
 FRONT AIR DAM, TINTED GLASS, ANTI-THEFT SYSTEM, AUTOMATIC HEADLIGHTS
 INTERIOR AUTOMATIC DAY/NIGHT OR ELECTROCHROMATIC MIRROR, DAYTIME RUNNING LIGHTS
 AM/FM STEREO CD, FRONT SPLIT BENCH SEAT, INTERIOR AIR FILTER
 KEYLESS ENTRY SYSTEM, POWER DISC BRAKES, POWER HEATED EXTERIOR MIRRORS

Line Item	Entry Number	Labor Type	Operation	Line Item Description	Part Type/ Part Number	Dollar Amount	Labor Units
<u>Front Bumper</u>							
1	504830	BDY	OVERHAUL	Frt Bumper Cover Assy			1.7 #
2	507763	BDY	REMOVE/REPLACE	Frt Bumper Face Bar	** QUAL REPL PART	342.00 *	INC #
3	507793	BDY	REMOVE/REPLACE	L Frt Bumper Bracket	15059687 GM PART	46.12	
4	504832	BDY	REMOVE/REPLACE	L Frt Otr Bumper Brace	** QUAL REPL PART	20.00 *	0.2 #
5	505609	BDY	REMOVE/REPLACE	R Frt Bumper Brace	15059654 GM PART	35.10	INC
6	505510	BDY	REMOVE/REPLACE	L Frt Bumper Brace	** QUAL REPL PART	30.00 *	INC
7	507819	BDY	REMOVE/REPLACE	Frt Upr Bumper Cover	** QUAL REPL PART	115.00 *	INC #
8		REF	REFINISH	Frt Moulding Cap			C 1.2
9	505511	BDY	REMOVE/REPLACE	Frt Bumper Air Deflector	** QUAL REPL PART	82.00 *	INC
10	504821	BDY	REMOVE/REPLACE	Frt Bumper Retainer 8@3.53	15733971 GM PART	28.24 *	INC
11	504822	BDY	REMOVE/REPLACE	Frt Bumper Pin	15733970 GM PART	31.36 *	INC
12	505513	BDY	REMOVE/REPLACE	L Frt Bumper Filler	ORDER FROM DEALER	17.70	0.2 #
13		BDY	REMOVE/INSTALL	Frt Bumper Assy			INC #
<u>Grille</u>							
14	507887	BDY	REMOVE/REPLACE	Grille	ORDER FROM DEALER	471.18 *	0.2 #
15				R/I Emergency Lamps			
16		BDY	ADD'L LABOR OP	Grille			1.0*
17	505472	BDY	REMOVE/INSTALL	Grille Emblem	Existing		INC #r
18	507460	BDY	REMOVE/REPLACE	R Grille Moulding	12335958 GM PART	42.07	INC #
19		REF	REFINISH	R Grille Moulding			C 0.5

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20	507461	BDY	REMOVE/REPLACE	L Grille Moulding	12335957	GM PART	42.07	INC #
21		REF	REFINISH	L Grille Moulding				C 0.5
				<u>Front Lamps</u>				
22	506859	BDY	REMOVE/REPLACE	L Headlamp Assembly	** QUAL REPL PART		180.00	* INC
23		BDY	CHECK/ADJUST	Headlamps				0.4
24	506033	BDY	REMOVE/REPLACE	L Headlamp Mounting Plate	** QUAL REPL PART		20.00	* 0.2 #
25		BDY	REMOVE/INSTALL	L Headlamp Assy				INC
26	504982	BDY	REMOVE/REPLACE	L Frt Combination Lamp	** QUAL REPL PART		59.00	* INC #
				<u>Hood</u>				
27	506283	BDY	REMOVE/REPLACE	Hood Panel	** QUAL REPL PART		447.00	* 1.1
28		REF	REFINISH	Hood Outside				C 3.1
29		REF	REFINISH	Add For Hood Underside				C 1.0
30	500140	BDY	REMOVE/REPLACE	L Hood Hinge	12472769	GM PART	66.28	0.2 #
31		REF	REFINISH	L Hinge				C 0.5
32		BDY	REMOVE/INSTALL	Hood Assy				INC
33	506286	BDY	REMOVE/REPLACE	Hood Latch	15240710	GM PART	61.87	INC
				<u>Cooling</u>				
34	507504	MCH	REMOVE/REPLACE	w/Air Cond -M				0.5 #
35	506293	BDY	REMOVE/REPLACE	Cooling Radiator Support	25815983	GM PART	718.80	6.1 #
36	507614	BDY	REMOVE/REPLACE	Upr Cooling Shroud	15088330	GM PART	54.45	0.3 #
37	507617	BDY	REMOVE/REPLACE	Lwr Cooling Shroud	25835451	GM PART	62.87	INC #
				<u>Trans Oil Cooler</u>				
38	505488	MCH	REPAIR	Trans Oil Cooler -M	Existing			0.5* #
				<u>Front Fender</u>				
39	500291	BDY	REMOVE/INSTALL	L Fender Wheel Opening Flare				0.3
40				Clean & Retape				
41		BDY	ADD'L LABOR OP	L Fender Wheel Opening Flare				0.3*
42	504961	BDY	REMOVE/REPLACE	L Fender Panel	88944420	GM PART	266.33	2.1 #
43		REF	REFINISH	L Fender Outside				C 1.6
44		REF	REFINISH	L Add To Edge Fender				C 1.2
45				Emergency Lamp R/l				
46		BDY	ADD'L LABOR OP	L Fender Panel				0.5*
47		BDY	ADD'L LABOR OP	L Fender Panel				0.5*
48	502305	BDY	REMOVE/REPLACE	R Fender Liner	15268589	GM PART	42.53	0.3
49	507825	BDY	REMOVE/REPLACE	L Fender Splash Shield Retainer	14093311	GM PART	6.30	*
50	505832	BDY	REMOVE/REPLACE	Fuse Box Cover	ORDER FROM DEALER		26.42	* 0.1
51	505833	BDY	REMOVE/REPLACE	Fuse Box Bracket	15175348	GM PART	18.19	
				<u>Frame</u>				
52	504837	FRM	REPAIR	R Frt Bumper Impact Bracket -F	Existing			1.5*
53		REF	REFINISH/REPAIR	R Frt Bumper Impact Bracket -F				0.1*
54	504838	FRM	REPAIR	L Frt Bumper Impact Bracket -F	Existing			2.5*
55		REF	REFINISH/REPAIR	L Frt Bumper Impact Bracket -F				0.1*
				<u>MANUAL ENTRIES</u>				
56	900500	BDY *	REMOVE/INSTALL	Vent Shade	Existing		0.00	0.5* r
57				Clean & Retape				
58		BDY *	ADD'L LABOR OP	Vent Shade				0.3*
59	900500	BDY *	REMOVE/REPLACE	Support Nuts	New		6.70	* 0.0*
				<u>Frame</u>				
60	506990	BDY	REMOVE/REPLACE	L Upr Frame Cushion	15201005	GM PART	90.22	
61	506991	BDY	REMOVE/REPLACE	R Lwr Frame Cushion	15201791	GM PART	17.48	
62	506992	BDY	REMOVE/REPLACE	L Lwr Frame Cushion	15201791	GM PART	17.48	
63	501850	BDY	REMOVE/REPLACE	L Frame Bolt	15712445	GM PART	48.46	
64	506994	BDY	REMOVE/REPLACE	L Upr Frame Cushion	15201005	GM PART	90.22	
65	506996	BDY	REMOVE/REPLACE	L Lwr Frame Cushion	15201791	GM PART	17.48	
				<u>Electrical</u>				
66	500923	BDY	REMOVE/INSTALL	Battery	Existing			INC r
				<u>Cab</u>				
67	502895	BDY	REMOVE/REPLACE	Cab Cowl Grille Panel	15829661	GM PART	193.75	0.3
				<u>Front Door</u>				
68	505740	BDY	REPAIR	L Frt Door Shell	Existing			2.0* #

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69	REF	REFINISH/REPAIR	L Frt Door Shell				C 2.0*
70			MODIFIED REFINISH WITH FULL CLEAR COAT				
71	BDY	ADD'L LABOR OP	L Frt Door Shell				1.0*
72	501294	BDY	REMOVE/INSTALL	L Frt Rear View Mirror			0.2
73	505849	BDY	REMOVE/INSTALL	L Frt Door Cladding			0.4
74	502981	BDY	REMOVE/REPLACE	L Frt Door Adhesive Nameplate	15114061	GM PART	60.17 0.2
75	501322	BDY	REMOVE/INSTALL	L Frt Door Trim Panel			INC
76	502181	BDY	REMOVE/INSTALL	L Frt Door Handle			0.7 #
77	501366	BDY	REPAIR	L Frt Upr Door Hinge Body Side	Existing		1.0* #
78	REF	REFINISH	L Frt Upr Door Hinge Body Side				C 0.5
<u>Additional Costs & Materials</u>							
79	936007	ADD'L COST	Shop Materials				10.00 *
80			3M Tape				
81	936012	ADD'L COST	Hazardous Waste Disposal				5.00 *
82	936016	ADD'L COST	Weld Thru Primer				
<u>Additional Operations</u>							
83	933006	FRM	ADD'L OPR	FRAME/RACK SET UP			2.0*
84	933031	FRM	ADD'L OPR	PULL FOR MASH			2.0*
85	REF	ADD'L OPR	Clear Coat				3.5
86	933006	BDY	ADD'L OPR	Restore Corrosion Protection			10.00 *
87	933018	REF	ADD'L OPR	MASK FOR OVERSPRAY			0.3*
<u>Additional Costs & Materials</u>							
88		ADD'L COST	Paint/Materials				524.80 *

* - Judgment Item
 # - Labor Note Applies
 d - Discontinued by the Manufacturer
 C - Included in Clear Coat Calc
 r - CEG R&R Time Used For This Labor Operation

Remarks

*** NOTICE TO VEHICLE OWNER, AND /OR REPAIR FACILITY ***

This is an appraisal only, not an authorization to repair or an admission of liability. This is not an offer or guarantee of payment. An authorization to repair or guarantee of payment can only be made by the vehicle owner. For any questions involving this appraisal, please call 540-816-9813.

No supplement or additional damages will be honored or paid without prior approval, and re-inspection prior to repairs. Any supplement must be audited by the field appraiser with copies of all invoices and damaged parts. Please call 540-816-9813 to verify coverage and ability."

IT IS A CRIME TO KNOWINGLY PROVIDE FALSE, INCOMPLETE OR MISLEADING INFORMATION TO AN INSURANCE COMPANY FOR THE PURPOSE OF DEFRAUDING THE COMPANY. PENALTIES INCLUDE IMPRISONMENT, FINES AND DENIAL OF INSURANCE BENEFITS.

Estimate Totals

I. Labor Subtotals	Units	Rate	Add'l Labor Amount	Sublet Amount	Totals	II. Part Replacement Summary	Amount
Body	22.3	44.00	10.00	0.00	991.20	Taxable Parts	3,834.84
Refinish	16.7	44.00	0.00	0.00	734.80		
Frame	8.0	55.00	0.00	0.00	440.00	Total Replacement Parts Amount	3,834.84
Mechanical	1.0	65.00	0.00	0.00	65.00		
Non-Taxable Labor					2,231.00		
Labor Summary	48.0				2,231.00		
						IV. Adjustments	Amount
III. Additional Costs					Amount		
Taxable Costs					539.80	Insurance Deductible	500.00-
Total Additional Costs					539.80	Customer Responsibility	500.00-
Paint Material Method: Rates Init Rate = 32.00 , Init Max Hours = 99.9, Addl Rate = 0.00							
						I. Total Labor:	2,231.00
						II. Total Replacement Parts:	3,834.84
						III. Total Additional Costs:	539.80
						Gross Total:	6,605.64
						IV. Total Adjustments:	500.00-
						Net Total:	6,105.64

This is a preliminary estimate.
Additional changes to the estimate may be required for the actual repair.

Point(s) of Impact
 11 Left Front Corner (P)

Insurance Co: VACORP
 Address: 308 MARKET ST. S.E. SUITES 1 & 2
 ROANOKE, VA 24011
 Telephone: (888) 822-6772
 Fax Phone: (877) 212-8599

Inspection Site: PATRIOT COLLISION CENTER
 WINCHESTER, VA 22601
 Inspection Date: 1/23/2015

Body Shop: PATRIOT COLLISION CENTER
 Address: 3066 SHAWNEE DR
 WINCHESTER, VA 22601
 Telephone: (540) 722-8760

THIS ESTIMATE HAS BEEN PREPARED BASED ON THE USE OS AUTOMOBILE PARTS
 NOT MADE BY THE ORIGINAL MANUCATURE. PARTS USED IN THE REPAIR OF YOUR
 VEHICLE BY OTHER THAN THE ORIGINAL MANUFACTURE ARE REQUIRED TO BE AT


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Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation

DATE: February 2, 2015

Our Department has had an increase in Overtime due to numerous vacancies within the Department that require coverage. Due to our limited part-time employee list, these vacancies have been covered using overtime. With four (4) pay periods anticipated to be remaining in FY15, the Fire and Rescue Department would need an additional \$310,530 to cover the remaining overtime through the end of this fiscal year.

I am requesting money received through a Virginia Office of Emergency Medical Services grant, in the amount of \$10,530.21, for overtime related to HazMat training be placed into line item 4-010-035050-1005-000 Overtime.

Request: \$10,530.21 3-010-024040-0026 12/29/14

Additionally, I request \$300,000 be placed into line item 4-010-035050-1005-000 *Overtime* to cover the balance.

Request: \$300,000.00

Attached, please find a breakdown of what is included in the Overtime line item and the number of hours for each category. 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.

/attachment

DDL:msn
CC: file

Fire Rescue Staff
OT Estimate

Employee Name	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Coverage	2345.00	1650.50	1076.00	1043.50	936.50	1035.50	650.00	650.00	650.00	650.00	650.00	650.00
Response	500.00	28.00	28.00	35.50	41.50	37.50	40.00	40.00	40.00	40.00	40.00	40.00
FM response	145.50	61.50	26.50	28.00	54.50	28.00	30.00	30.00	30.00	30.00	30.00	30.00
Instructor/Academies	331.00	25.00	27.50	275.50	384.00	244.50	244.50	244.50	244.50	244.50	244.50	244.50
Other	97.00	10.50	64.00	66.50	99.00	74.50	75.00	75.00	75.00	75.00	75.00	74.50
TOTAL MONTHLY HRS	3418.50	1775.50	1222.00	1449.00	1515.50	1420.00	1039.50	1039.50	1039.50	1039.50	1039.50	1039.00
Holiday	\$ 67,987.65											
				FY15 Monthly								
Regular	\$ 715,084.80			June (FY14)	\$ 112,478.52	Paid July 16						
Coverage	\$ 381,785.95			July (FY15)	\$ 103,643.70	Paid July 30						
Response	\$ 28,999.43			August	\$ 118,505.67							
FM response	\$ 16,689.40			Sept	\$ 104,117.23							
Instructor/Academies	\$ 87,730.83			Oct	\$ 108,095.66							
Other	\$ 27,422.85			Nov	\$ 114,302.50							
				Dec	\$ 91,641.27							
TOTAL ESTIMATE	\$ 1,325,700.90			Jan	\$ 88,954.89	\$ 841,739.44	(to date)					
				Feb								
FY15 Appropriation	\$ 1,004,531.00			Mar								
				Apr								
Needed	\$ 310,639.90			May								
				June								

Company No: 001 Account Number: 4010 350501005 000 000 Period: 2/10/15
 Date: 2/10/15 OVERTIME Time: 1130
 Budget Amount Year To Date Encumbrances Balance
 \$1,004,531.00 \$841,739.44 \$.00 \$162,791.56

Date	Source Reference Number	PO#	Amount	Period	Description
07162014	PR 1	20140716	\$112,478.52	201407	-PAYROLL ENTRY-
07302014	PR 1	20140730	\$103,643.70	201407	-PAYROLL ENTRY-
08152014	PR 1	20140815	\$1,815.18	201408	-PAYROLL ENTRY-
08292014	PR 1	20140829	\$116,690.49	201408	-PAYROLL ENTRY-
08312014	CS 1	20140831	\$10,530.21	201408	-TREASURER CASH REPORT-
09162014	PR 1	20140916	\$459.00	201409	-PAYROLL ENTRY-
09302014	PR 1	20140930	\$103,858.23	201409	-PAYROLL ENTRY-
10302014	PR 1	20141030	\$108,095.66	201410	-PAYROLL ENTRY-
11142014	PR 1	20141114	\$356.16	201411	-PAYROLL ENTRY-
11262014	PR 1	20141126	\$113,946.34	201411	-PAYROLL ENTRY-
12292014	JE 1	420	\$10,530.21	201412	CORR. 8/31/14 CASH SHEET
12302014	PR 1	20141230	\$91,641.27	201412	-PAYROLL ENTRY-
01162015	PR 1	20150116	\$88,190.00	201501	-PAYROLL ENTRY-
01302015	PR 1	20150130	\$764.89	201501	-PAYROLL ENTRY-
*****	G/L Year-To-Date-		\$841,739.44		

***** Encumbrance-
 ***** A/P Holding File-
 ***** P/R Holding File-
 ***** U/T Holding File-
 ***** A/R Holding File-
 ***** G/L Holding File-
 ***** S/S Holding File-
 ***** INV Holding File-
 07082014 BA 1 0000405 \$1,004,531.00 201407 -APPROPRIATION ENTRY-
 ***** Budget Amount- \$1,004,531.00

Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



141 Fort Collier Road, Winchester, VA 22603
(540) 665-6374 (540) 665-1615 FAX

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: James F. Whitley, Superintendent *gfw*
Date: February 12, 2015
Subject: Fund Balance transfer request

Request approval to transfer \$358,000 from 11-000240-2530, Unreserved Fund Balance, to the following line items:

4-011-033010-1005-000-000 - Overtime	\$170,000
4-011-033010-5404-000-000 - Medical and Laboratory	\$188,000

This request is due to a higher inmate population than was anticipated, resulting in the opening of the Annex building, requiring Overtime for officers.

There has been a 35% increase since July of chronic care cases, increasing all Medical costs.

The Jail Authority approved the supplemental appropriation during a special meeting held on February 12, 2015.

Your consideration of this request is most appreciated.

GOVERNMENT WIDE: FULL ACCRUAL

Exhibit 1

COUNTY OF FREDERICK, VIRGINIA

Statement of Net Position
At June 30, 2014

	Governmental Activities	Business-type Activities	Total	Component Units	
				School Board	Economic Development Authority
Assets:					
Cash and cash equivalents	\$ 58,847,338	\$ 19,486,055	\$ 78,333,393	\$ 27,274,612	\$ 203,899
Restricted cash	-	11,938,536	11,938,536	-	-
Receivables, net	48,015,378	522,809	48,538,187	426,817	-
Advance to primary government	-	-	-	-	925,000
Due from other governments	9,699,102	-	9,699,102	4,488,264	-
Intergovernmental loan	734,939	-	734,939	-	-
Prepaid expenses	2,972	-	2,972	-	-
Inventory	-	-	-	515,517	-
Capital assets:					
Land and construction in progress	4,416,927	3,702,848	8,119,775	13,096,131	-
Other capital assets, net of accumulated depreciation	110,867,454	14,863,495	125,730,949	99,589,383	-
Capital assets, net	\$ 115,284,381	\$ 18,566,343	\$ 133,850,724	\$ 112,685,514	\$ -
Total assets	\$ 232,584,110	\$ 50,513,743	\$ 283,097,853	\$ 145,390,724	\$ 1,128,899
Deferred Outflows of Resources:					
Deferred charge on refunding	\$ 5,186	\$ -	\$ 5,186	\$ -	\$ -
Liabilities:					
Accounts payable and accrued expenses	\$ 1,332,983	\$ 476,933	\$ 1,809,916	\$ 18,652,048	\$ -
Accrued interest payable	2,249,020	-	2,249,020	-	-
Claims payable	748,052	-	748,052	1,377,545	-
Advance from component unit	925,000	-	925,000	-	-
Unearned revenue	-	349	349	-	-
Amounts held for others	418,195	-	418,195	-	-
Long-term liabilities:					
Due within one year	14,031,935	125,238	14,157,173	885,776	300,000
Due in more than one year	140,068,466	11,992,209	152,060,675	4,454,335	625,000
Total liabilities	\$ 159,773,651	\$ 12,594,729	\$ 172,368,380	\$ 25,369,704	\$ 925,000
Deferred Inflows of Resources:					
Unearned revenue - taxes	\$ 40,587,751	\$ -	\$ 40,587,751	\$ -	\$ -
Net Position:					
Net investment in capital assets	\$ (9,979,970)	\$ 18,566,343	\$ 8,586,373	\$ 112,685,514	\$ -
Unrestricted	42,207,864	19,352,671	61,560,535	7,335,506	203,899
Total net position	\$ 32,227,894	\$ 37,919,014	\$ 70,146,908	\$ 120,021,020	\$ 203,899

The accompanying notes to financial statements are an integral part of this statement.

FUND: MODIFIED ACCURAL

Exhibit 3

COUNTY OF FREDERICK, VIRGINIA

**Balance Sheet
Governmental Funds
At June 30, 2014**

	↓ General Fund	Shawneeland Sanitary District Fund	Lake Holiday Sanitary District Fund	Capital Projects Fund	School Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 43,233,443	\$ 2,327,795	\$ 2,563,656	\$ 581,413	\$ 923,436	\$ 1,840,815	\$ 51,470,558
Property taxes receivable, net	42,968,163	1,367,766	1,575,362	-	-	-	45,911,291
Business licenses receivable	1,020,060	-	-	-	-	-	1,020,060
Accounts receivable	1,072,216	4,443	4,688	-	-	2,680	1,084,027
Due from other governments	9,510,393	-	-	-	-	188,709	9,699,102
Intergovernmental loan	734,939	-	-	-	-	-	734,939
Prepaid items	2,972	-	-	-	-	-	2,972
Total assets	<u>\$ 98,542,186</u>	<u>\$ 3,700,004</u>	<u>\$ 4,143,706</u>	<u>\$ 581,413</u>	<u>\$ 923,436</u>	<u>\$ 2,032,204</u>	<u>\$ 109,922,949</u>
Liabilities							
Accounts payable and accrued liabilities	\$ 748,053	\$ 7,846	\$ 184,234	\$ 46,729	\$ 699	\$ 340,464	\$ 1,328,025
Amounts held for others	418,195	-	-	-	-	-	418,195
Total liabilities	<u>\$ 1,166,248</u>	<u>\$ 7,846</u>	<u>\$ 184,234</u>	<u>\$ 46,729</u>	<u>\$ 699</u>	<u>\$ 340,464</u>	<u>\$ 1,746,220</u>
Deferred Inflows of Resources							
Unavailable revenue - business licenses	\$ 1,020,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,020,060
Unavailable revenue - prepaid taxes	2,889,821	25,020	18,656	-	-	-	2,933,497
Unavailable revenue - property taxes	41,605,803	1,349,996	1,538,786	-	-	-	44,494,585
Total deferred inflows of resources	<u>\$ 45,515,684</u>	<u>\$ 1,375,016</u>	<u>\$ 1,557,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,448,142</u>
Fund Balance							
Nonspendable	\$ 737,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737,911
Restricted	5,987,501	-	-	534,684	-	-	6,522,185
Committed	1,616,849	2,317,142	2,402,030	-	-	1,049,226	7,385,247
Assigned	4,780	-	-	-	922,737	642,514	1,570,031
Unassigned	43,513,213	-	-	-	-	-	43,513,213
Total fund balance	<u>\$ 51,860,254</u>	<u>\$ 2,317,142</u>	<u>\$ 2,402,030</u>	<u>\$ 534,684</u>	<u>\$ 922,737</u>	<u>\$ 1,691,740</u>	<u>\$ 59,728,587</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 98,542,186</u>	<u>\$ 3,700,004</u>	<u>\$ 4,143,706</u>	<u>\$ 581,413</u>	<u>\$ 923,436</u>	<u>\$ 2,032,204</u>	<u>\$ 109,922,949</u>

The accompanying notes to financial statements are an integral part of this statement.

COUNTY OF FREDERICK, VIRGINIA

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2014

	↓ General Fund	Shawneeland Sanitary District Fund	Lake Holiday Sanitary District Fund	Capital Projects Fund	School Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Property taxes	\$ 81,551,677	\$ 728,826	\$ 967,963	\$ -	\$ -	\$ -	\$ 83,248,466
Other local taxes	29,900,456	-	-	-	-	-	29,900,456
Permits, privilege fees and regulatory licenses	1,329,532	-	-	-	-	-	1,329,532
Fines and forfeitures	368,396	-	-	-	-	-	368,396
Use of money and property	155,718	4,723	-	-	-	1,841	162,282
Charges for services	2,099,936	-	-	-	-	1,395,050	3,494,986
Miscellaneous	291,589	-	-	-	-	-	291,589
Recovered costs	3,533,122	3,238	-	4,700	-	114,249	3,655,309
Intergovernmental:							
Revenue from the Commonwealth	21,713,004	-	-	37,342	-	810,135	22,560,481
Revenue from the Federal Government	2,541,792	-	-	-	276,080	66,083	2,883,955
Total revenues	\$ 143,485,222	\$ 736,787	\$ 967,963	\$ 42,042	\$ 276,080	\$ 2,387,358	\$ 147,895,452
Expenditures							
Current:							
General government administration	\$ 8,539,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,539,102
Judicial administration	2,200,348	-	-	-	-	512,592	2,712,940
Public safety	28,288,145	-	-	-	-	579,886	28,868,031
Public works	4,201,203	-	-	-	-	-	4,201,203
Health and welfare	6,628,245	-	-	-	-	1,039,543	7,667,788
Education - local community college	56,493	-	-	-	-	-	56,493
Education - public school system	71,243,057	-	-	-	1,045,748	666,318	72,955,123
Parks, recreation and cultural	5,000,983	-	-	-	-	-	5,000,983
Community development	3,389,332	522,685	44,613	-	-	-	3,956,630
Capital projects	-	-	-	131,947	-	-	131,947
Debt service:							
Principal payments	1,403,757	-	550,000	-	8,978,905	-	10,932,662
Interest and fiscal charges	963,814	-	527,326	-	3,975,000	-	5,466,140
Total expenditures	\$ 131,914,479	\$ 522,685	\$ 1,121,939	\$ 131,947	\$ 13,999,653	\$ 2,798,339	\$ 150,489,042
Excess (deficiency) of revenues over (under) expenditures	\$ 11,570,743	\$ 214,102	\$ (153,976)	\$ (89,905)	\$ (13,723,573)	\$ (410,981)	\$ (2,593,590)
Other financing sources (uses)							
Issuance of long-term debt	\$ 9,415,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,415,000
Bond premium	744,930	-	-	-	-	-	744,930
Issuance of capital lease	310,788	-	-	-	-	-	310,788
Transfers in	-	-	-	422,696	14,626,151	880,502	15,929,349
Transfers out	(15,940,817)	-	-	-	-	-	(15,940,817)
Total other financing sources (uses)	\$ (5,470,099)	\$ -	\$ -	\$ 422,696	\$ 14,626,151	\$ 880,502	\$ 10,459,250
Net change in fund balance	\$ 6,100,644	\$ 214,102	\$ (153,976)	\$ 332,791	\$ 902,578	\$ 469,521	\$ 7,865,660
Fund balance, beginning of year	45,759,610	2,103,040	2,556,006	201,893	20,159	1,222,219	51,862,927
Fund balance, end of year	\$ 51,860,254	\$ 2,317,142	\$ 2,402,030	\$ 534,684	\$ 922,737	\$ 1,691,740	\$ 59,728,587

The accompanying notes to financial statements are an integral part of this statement.

COUNTY OF FREDERICK, VIRGINIA

Notes to Financial Statements
At June 30, 2014 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

P. Fund Equity (Continued)

The following is a detail of fund balances at June 30, 2014:

Category	↓ General Fund	Shawneeland Sanitary District Fund	Lake Holiday Sanitary District Fund	Capital Projects Fund	School Debt Service Fund	Other Governmental Funds	Total Primary Government	Component Unit School Board
Nonspendable:								
Prepaid Expenses	\$ 2,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,972	\$ -
Inventory	-	-	-	-	-	-	-	210,365
Noncurrent Loans	734,939	-	-	-	-	-	734,939	-
Total Nonspendable	\$ 737,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737,911	\$ 210,365
Restricted:								
Peg grant	\$ 244,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,254	\$ -
Courthouse ADA Fees	222,146	-	-	-	-	-	222,146	-
Animal Shelter	335,530	-	-	-	-	-	335,530	-
Proffers	5,185,571	-	-	-	-	-	5,185,571	-
Star Fort Fees	-	-	-	-	-	-	-	-
VDOT - Roads	-	-	-	534,684	-	-	534,684	-
Unexpended Bond Proceeds:								
School Improvements	-	-	-	-	-	-	-	4,098,234
Total Restricted	\$ 5,987,501	\$ -	\$ -	\$ 534,684	\$ -	\$ -	\$ 6,522,185	\$ 4,098,234
Committed:								
General government - various	\$ 503,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,848	\$ -
Education	109,448	-	-	-	-	-	109,448	858,814
Capital Projects	-	-	-	-	-	-	-	988,442
School Textbooks	-	-	-	-	-	-	-	1,421,027
Cafeteria	-	-	-	-	-	-	-	1,158,446
Special Grants	-	-	-	-	-	-	-	12,470
Tri Centennial	1,110	-	-	-	-	-	1,110	-
Historical Marker	16,173	-	-	-	-	-	16,173	-
VDOT Revenue Sharing	436,270	-	-	-	-	-	436,270	-
Shawneeland District	-	2,317,142	-	-	-	-	2,317,142	-
Lake Holiday District	-	-	2,402,030	-	-	-	2,402,030	-
Court Services	-	-	-	-	-	277,310	277,310	-
Comprehensive Services Act	-	-	-	-	-	345,264	345,264	-
E.D.C Incentive Funds	550,000	-	-	-	-	-	550,000	-
EMS Revenue Recovery	-	-	-	-	-	426,652	426,652	-
Total Committed	\$ 1,616,849	\$ 2,317,142	\$ 2,402,030	\$ -	\$ -	\$ 1,049,226	\$ 7,385,247	\$ 4,439,199
Assigned:								
Conservation Easement	\$ 4,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,780	\$ -
Debt Service	-	-	-	-	922,737	-	922,737	-
Capital Projects	-	-	-	-	-	642,514	642,514	-
Total Assigned	\$ 4,780	\$ -	\$ -	\$ -	\$ 922,737	\$ 642,514	\$ 1,570,031	\$ -
Unassigned								
	\$ 43,513,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,513,213	\$ -
Total Fund Balance	\$ 51,860,254	\$ 2,317,142	\$ 2,402,030	\$ 534,684	\$ 922,737	\$ 1,691,740	\$ 59,728,587	\$ 8,747,798

COUNTY OF FREDERICK, VIRGINIA

Notes to Financial Statements
At June 30, 2014 (Continued)

NOTE 9 - LONG-TERM OBLIGATIONS:

General Fund revenues are used to pay all long-term general obligations and General Fund capital leases. General Fund revenues are used to liquidate the net other postemployment benefit obligations for the County. The School Operating Fund is used to liquidate the net other postemployment benefit obligations for the School Board.

The following is a summary of long-term obligations transactions of the County for the year ended June 30, 2014.

	Balance July 1, 2013	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2014	Amounts Due Within One Year
Primary Government:					
Governmental activities:					
Lease revenue bonds	\$ 29,175,000	\$ -	\$ 1,715,000	\$ 27,460,000	\$ 1,551,250
County General obligation bonds:					
Library	2,544,718	-	226,411	2,318,307	238,781
School General obligation bonds:					
School	99,862,566	9,415,000	8,164,756	101,112,810	8,422,722
Add deferred amount for issuance premiums	3,492,698	744,930	481,833	3,755,795	508,222
Total School General obligation bonds	\$ 103,355,264	\$ 10,159,930	\$ 8,646,589	\$ 104,868,605	\$ 8,930,944
State Literary Fund loans:					
School	3,638,616	-	814,149	2,824,467	814,149
Intergovernmental loans	150,375	-	12,346	138,029	12,739
Claims	747,397	7,426,859	7,426,204	748,052	748,052
Capital leases	271,481	310,788	408,607	173,662	73,040
Net OPEB obligation	10,776,000	2,582,000	485,000	12,873,000	-
Compensated absences	3,085,468	2,518,691	2,159,828	3,444,331	2,411,032
Total governmental activities	\$ 153,744,319	\$ 22,998,268	\$ 21,894,134	\$ 154,848,453	\$ 14,779,987
Reconciliation to Exhibit 1:					
Claims				\$ 748,052	
Long-term liabilities due within one year				14,031,935	
Long-term liabilities due in more than one year				140,068,466	
Total long-term obligations				\$ 154,848,453	
	Balance	Increases	Decreases	Balance	Amounts
	July 1, 2013			June 30, 2014	Due Within
					One Year
Business-type activities:					
Compensated absences	\$ 159,729	\$ 130,992	\$ 111,810	\$ 178,911	\$ 125,238
Accrued landfill remediation costs	11,791,736	146,800	-	11,938,536	-
Total business-type activities	\$ 11,951,465	\$ 277,792	\$ 111,810	\$ 12,117,447	\$ 125,238
Reconciliation to Exhibit 1:					
Long-term liabilities due within one year				\$ 125,238	
Long-term liabilities due in more than one year				11,992,209	
Total long-term obligations				\$ 12,117,447	

COUNTY OF FREDERICK, VIRGINIA

**Notes to Financial Statements
At June 30, 2014 (Continued)**

NOTE 9 - LONG-TERM OBLIGATIONS: (Continued)

Advance Refunding of Debt:

On December 1, 2001 the County issued refunding lease revenue bonds to refund portions of earlier issues. Proceeds from the sale were placed in an irrevocable trust that is to be used to service the future debt requirements of the old debt. This refunding resulted in an economic gain of \$510,850 and the net savings from the refunding was \$886,663.

At June 30, 2014, \$4,835,000 of bonds outstanding are considered to be defeased.

Federal Arbitrage Regulations:

The County is in compliance with federal arbitrage regulations. Any arbitrage amounts that may be required to be paid are not material to the financial statements.

Component Unit School Board:

The following is a summary of long-term obligation transactions of the **School Board** for the year ended June 30, 2014.

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014	Amounts Due Within One Year
Claims	\$ 1,377,032	\$ 14,327,847	\$ 14,327,334	\$ 1,377,545	\$ 1,377,545
Net OPEB obligation	2,857,000	713,000	320,000	3,250,000	-
Compensated absences	1,667,019	1,245,922	822,830	2,090,111	885,776
Total	<u>\$ 5,901,051</u>	<u>\$ 16,286,769</u>	<u>\$ 15,470,164</u>	<u>\$ 6,717,656</u>	<u>\$ 2,263,321</u>

Reconciliation to Exhibit 1:

Claims	\$ 1,377,545
Long-term liabilities due within one year	885,776
Long-term liabilities due in more than one year	4,454,335
Total long-term obligations	<u>\$ 6,717,656</u>

NOTE 10 - PENSION PLAN:

A. Plan Description:

Name of Plan: Virginia Retirement System (VRS)
 Identification of Plan: Agent and Cost-Sharing Multiple-Employer Pension Plan
 Administering Entity: Virginia Retirement System (System)

All full-time, salaried permanent (professional) employees of public school divisions and employees of participating employers are automatically covered by VRS upon employment. Members earn one month of service credit for each month they are employed and they and their employer are paying contributions to VRS. Members are eligible to purchase prior public service, active duty military service, certain periods of leave and previously refunded VRS service as service credit in their plan.

COUNTY OF FREDERICK, VIRGINIA

Budgetary Comparison Schedule

General Fund

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 87,168,379	\$ 87,168,379	\$ 81,551,677	\$ (5,616,702)
Other local taxes	27,129,460	27,129,460	29,900,456	2,770,996
Permits, privilege fees and regulatory licenses	956,610	971,610	1,329,532	357,922
Fines and forfeitures	280,000	280,000	368,396	88,396
Use of money and property	131,120	171,452	155,718	(15,734)
Charges for services	2,309,230	2,312,630	2,099,936	(212,694)
Miscellaneous	231,295	266,395	291,589	25,194
Recovered costs	916,702	971,622	3,533,122	2,561,500
Intergovernmental:				
Revenue from the Commonwealth	9,577,611	10,999,929	21,713,004	10,713,075
Revenue from the Federal Government	24,000	26,398	2,541,792	2,515,394
Total revenues	\$ 128,724,407	\$ 130,297,875	\$ 143,485,222	\$ 13,187,347
Expenditures				
Current:				
General Government Administration:				
Board of supervisors	\$ 245,957	\$ 259,582	\$ 236,873	\$ 22,709
County administrator	594,848	616,574	608,992	7,582
County attorney	216,275	231,982	228,949	3,033
Personnel	305,347	321,689	311,106	10,583
Independent auditor	66,000	66,000	63,500	2,500
Commissioner of the Revenue	1,104,063	1,176,321	1,164,960	11,361
Board of assessors	247,913	228,699	153,089	75,610
Treasurer	1,132,426	1,162,636	1,099,543	63,093
Finance	704,592	723,805	719,538	4,267
Information technology	1,137,438	1,511,356	1,392,951	118,405
Management information systems	496,033	515,942	488,936	27,006
Other	2,264,030	2,290,864	1,840,548	450,316
Elections	106,037	106,137	83,279	22,858
Registrar	155,607	156,732	146,838	9,894
Total general government administration	\$ 8,776,566	\$ 9,368,319	\$ 8,539,102	\$ 829,217
Judicial Administration:				
Circuit court	\$ 60,300	\$ 60,300	\$ 56,590	\$ 3,710
General district court	16,293	16,293	11,498	4,795
Juvenile and domestic relations court	19,717	19,717	13,558	6,159
Clerk of the circuit court	685,998	696,707	640,686	56,021
Law library	12,000	12,000	10,748	1,252
Juvenile court probation	138,760	145,417	121,288	24,129

COUNTY OF FREDERICK, VIRGINIA

**Budgetary Comparison Schedule
General Fund (Continued)
Year Ended June 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Expenditures (Continued)				
Judicial Administration: (Continued)				
Commonwealth attorney	\$ 1,201,338	\$ 1,356,004	\$ 1,243,437	\$ 112,567
Victim/witness program	129,106	130,828	102,543	28,285
Total judicial administration	<u>\$ 2,263,512</u>	<u>\$ 2,437,266</u>	<u>\$ 2,200,348</u>	<u>\$ 236,918</u>
Public Safety:				
Sheriff	\$ 10,449,268	\$ 12,183,482	\$ 11,688,811	\$ 494,671
Volunteer fire departments	701,431	1,031,265	878,192	153,073
Ambulance and rescue service	391,219	806,793	737,392	69,401
Fire and rescue	6,335,034	7,685,407	7,379,101	306,306
Regional jail	4,755,887	4,755,887	4,467,002	288,885
Juvenile detention center	395,456	395,456	395,276	180
Inspections	1,023,851	1,132,932	1,084,947	47,985
Public safety communications	1,589,129	1,840,803	1,657,424	183,379
Total public safety	<u>\$ 25,641,275</u>	<u>\$ 29,832,025</u>	<u>\$ 28,288,145</u>	<u>\$ 1,543,880</u>
Public Works:				
Road administration, street lights	\$ 63,495	\$ 63,495	\$ 49,373	\$ 14,122
General engineering and administration	332,746	352,679	338,549	14,130
Refuse collection	1,152,314	1,631,754	1,500,737	131,017
Refuse disposal	375,000	375,000	328,772	46,228
Litter control	12,172	12,172	6,351	5,821
General properties	1,497,095	1,564,001	1,449,129	114,872
Animal shelter	507,993	567,446	528,292	39,154
Total public works	<u>\$ 3,940,815</u>	<u>\$ 4,566,547</u>	<u>\$ 4,201,203</u>	<u>\$ 365,344</u>
Health and Welfare:				
Health department	\$ 301,959	\$ 301,959	\$ 301,959	\$ -
Northwestern Community Services Board	318,263	318,263	318,263	-
Welfare and social services	5,773,980	5,777,664	5,449,959	327,705
Tax relief for the elderly	480,000	480,000	497,134	(17,134)
Area Agency on Aging	60,930	60,930	60,930	-
Total health and welfare	<u>\$ 6,935,132</u>	<u>\$ 6,938,816</u>	<u>\$ 6,628,245</u>	<u>\$ 310,571</u>
Education:				
Community college	\$ 56,493	\$ 56,493	\$ 56,493	\$ -
Appropriation to public school system	70,887,251	72,004,038	71,243,057	760,981
Total education	<u>\$ 70,943,744</u>	<u>\$ 72,060,531</u>	<u>\$ 71,299,550</u>	<u>\$ 760,981</u>

COUNTY OF FREDERICK, VIRGINIA

**Budgetary Comparison Schedule
General Fund (Continued)
Year Ended June 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Expenditures (Continued)				
Parks, recreation and cultural:				
Parks and recreation	\$ 4,306,091	\$ 4,554,611	\$ 4,174,933	\$ 379,678
Regional library	801,356	826,356	826,050	306
Total parks, recreation and cultural	<u>\$ 5,107,447</u>	<u>\$ 5,380,967</u>	<u>\$ 5,000,983</u>	<u>\$ 379,984</u>
Community Development:				
Planning and community development	\$ 1,056,711	\$ 1,086,872	\$ 1,009,299	\$ 77,573
Economic Development Commission	491,648	2,521,707	2,125,345	396,362
Zoning board	6,175	6,175	2,859	3,316
Building appeals board	550	550	-	550
NSV Regional Commission	43,622	43,622	43,622	-
Soil and Water Conservation District	7,650	7,650	7,650	-
Cooperative extension program	211,991	214,846	200,557	14,289
Total community development	<u>\$ 1,818,347</u>	<u>\$ 3,881,422</u>	<u>\$ 3,389,332</u>	<u>\$ 492,090</u>
Debt Service:				
Principal	\$ 1,403,757	\$ 1,403,757	\$ 1,403,757	\$ -
Interest and fiscal charges	1,157,888	1,157,888	963,814	194,074
Total debt service	<u>\$ 2,561,645</u>	<u>\$ 2,561,645</u>	<u>\$ 2,367,571</u>	<u>\$ 194,074</u>
Total expenditures	<u>\$ 127,988,483</u>	<u>\$ 137,027,538</u>	<u>\$ 131,914,479</u>	<u>\$ 5,113,059</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 735,924</u>	<u>\$ (6,729,663)</u>	<u>\$ 11,570,743</u>	<u>\$ 18,300,406</u>
Other Financing Sources (Uses)				
Issuance of Long-term debt	\$ 9,415,000	\$ 9,415,000	\$ 9,415,000	\$ -
Bond premium	744,930	744,930	744,930	-
Issuance of Capital lease	310,788	310,788	310,788	-
Transfers out	(15,506,653)	(15,929,349)	(15,940,817)	(11,468)
Total other financing sources (uses)	<u>\$ (5,035,935)</u>	<u>\$ (5,458,631)</u>	<u>\$ (5,470,099)</u>	<u>\$ (11,468)</u>
Net change in fund balance	<u>\$ (4,300,011)</u>	<u>\$ (12,188,294)</u>	<u>\$ 6,100,644</u>	<u>\$ 18,288,938</u>
Fund balance, beginning of year	<u>4,300,011</u>	<u>12,188,294</u>	<u>45,759,610</u>	<u>33,571,316</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,860,254</u>	<u>\$ 51,860,254</u>

The budgetary data presented above is on the modified accrual basis of accounting which is in accordance with generally accepted accounting principles. Appropriations to public school system includes actual cash outlay and funds from debt issuances. Budgets have been reclassified accordingly.

COUNTY OF FREDERICK, VIRGINIA

Table 5

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Public Utility		Total Taxable Assessed Value	Total Direct Tax Rate (1)	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
					Real Estate	Personal Property				
2005	\$ 5,390,315,685	\$ 831,996,886	\$ 31,049,625	\$ 245,449,038	\$ 174,729,621	\$ 2,495,494	\$ 6,676,036,349	1.039	\$ 6,676,036,349	100.00%
2006	6,889,772,707	943,249,786	32,189,875	256,643,746	177,919,118	1,508,096	8,301,283,328	0.989	8,301,283,328	100.00%
2007	7,354,880,957	956,028,615	35,063,205	256,751,924	155,747,099	1,024,865	8,759,496,665	0.970	8,759,496,665	100.00%
2008	7,628,047,323	950,660,132	38,049,501	255,318,207	150,502,779	705,449	9,023,283,391	0.954	9,023,283,391	100.00%
2009	7,811,319,762	931,328,186	39,192,659	257,046,280	185,732,461	776,669	9,225,396,017	0.991	9,225,396,017	100.00%
2010	8,050,510,887	876,964,704	39,530,158	265,744,961	246,737,225	1,091,033	9,480,578,968	0.955	9,480,578,968	100.00%
2011	7,835,124,893	959,116,919	40,906,316	265,929,030	257,825,002	966,246	9,359,868,406	1.029	9,359,868,406	100.00%
2012	7,636,806,650	942,985,301	41,328,639	248,314,706	367,524,033	2,007,550	9,238,966,879	1.060	9,238,966,879	100.00%
2013	7,696,001,768	975,644,445	41,657,064	255,121,648	378,304,245	2,172,968	9,348,902,138	1.071	9,348,902,138	100.00%
2014	7,816,092,895	1,006,173,855	41,946,196	282,244,524	342,658,871	2,194,437	9,491,310,778	1.081	9,491,310,778	100.00%

(1) The total direct tax rate is calculated using the weighted average method

Notes: The County collects real estate and personal property taxes on semiannual installments. Accordingly, assessed values for real property, personal property, machinery and tools, and mobile home taxes include assessments for the second half of the prior calendar year and first half of the current calendar year.

Source: Commissioner of Revenue - based on book values only - abatements not included

Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Years	Real Estate	Personal Property	Machinery and Tools	Airplanes	Mobile Homes	Total Direct Tax Rate (2)
2005	\$ 0.525	\$ 4.20	\$ 2.00	\$ 0.425	\$ 0.525	\$ 1.039
2006	0.525	4.20	2.00	0.425	0.525	0.989
2007	0.525	4.20	2.00	0.425	0.525	0.970
2008	0.525	4.20	2.00	0.425	0.525	0.954
2009	0.510	4.86	2.00	0.425	0.510	0.991
2010	0.510	4.86	2.00	0.425	0.510	0.955
2011	0.545	4.86	2.00	0.001	0.545	1.029
2012	0.585	4.86	2.00	0.001	0.585	1.060
2013	0.585	4.86	2.00	0.001	0.585	1.071
2014	0.585	4.86	2.00	0.001	0.585	1.081

(1) Per \$100 of assessed value

(2) The total direct tax rate is calculated using the weighted average method

Principal Property Taxpayers

Current Year and the Period Nine Years Prior

Taxpayer	Type Business	Fiscal Year 2014		Fiscal Year 2005	
		2014 Assessed Valuation	% of Total Assessed Valuation	2005 Assessed Valuation	% of Total Assessed Valuation
Trans Allegheny Interstate	Utility	\$ 122,050,579	0.54%	\$ -	0.00%
Shenandoah Valley Elec Coop	Utility	43,008,889	0.53%	-	0.00%
Rappahannock Elec	Utility	42,741,797	0.49%	-	0.00%
Fort Collier Group	Industrial Park	39,366,400	0.43%	12,312,400	0.29%
Verizon Virginia	Utility	34,756,929	0.42%	33,859,421	0.80%
Cooperwood Fema LLC	Federal Govt	33,970,500	0.42%	-	0.00%
The Village At Orchard Ridge	Retirement Community	33,299,300	0.39%	-	0.00%
H P Hood Inc	Dairy Plant	31,210,100	0.39%	31,872,800	0.75%
EIP Winchester	Distribution	31,086,100	0.28%	-	0.00%
Washington Gas light	Utility	22,251,817	0.00%	18,137,531	0.43%
Potomac Edison	Utility	-	0.00%	83,187,476	1.96%
Kohl's Department Stores	Distribution	-	0.00%	12,468,800	0.29%
Trex Company	Decking	-	0.00%	12,423,400	0.29%
AT&T	Utility - communications	-	0.00%	13,147,258	0.31%
Home Depot, USA	Distribution	-	0.00%	24,781,900	0.58%
General Electric Co.	Incandescent lamps	-	0.00%	14,174,400	0.33%
		<u>\$ 433,742,411</u>	<u>5.42%</u>	<u>\$ 256,365,386</u>	<u>6.42%</u>

Source: Commissioner of Revenue - 2013 RE BOOK, 2013 PUBLIC SERVICE RE TOTAL, FY 2005 CAFR

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Collection	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 67,175,489	\$ 64,011,850	95.29%	\$ 2,736,647	\$ 66,748,497	99.36%
2006	73,870,802	69,425,543	93.98%	2,042,434	71,467,977	96.75%
2007	77,747,045	75,112,880	96.61%	1,585,010	76,697,890	98.65%
2008	80,536,673	76,110,627	94.50%	1,955,080	78,065,707	96.93%
2009	81,868,016	78,223,920	95.55%	2,570,528	80,794,448	98.69%
2010	83,281,960	79,440,045	95.39%	2,845,376	82,285,421	98.80%
2011	85,272,526	81,702,640	95.81%	2,891,619	84,594,259	99.20%
2012	87,707,865	83,897,163	95.66%	3,105,921	87,003,084	99.20%
2013	92,011,553	88,322,360	95.99%	3,419,695	91,742,055	99.71%
2014	94,684,254	90,853,421	95.95%	3,408,052	94,261,473	99.55%

Notes:

Levies and collection amounts are exclusive of penalties and interest.

Levies and collection amounts do not include Shawneeland Sanitary District, Lake Holiday Sanitary District or Star Fort.

Levies and collection amounts for 2008 through 2014 include amounts reimbursed to the County by the Commonwealth of Virginia for personal property taxes.

Source: County Treasurer's office and prior audit reports.

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Years	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Literary Fund Loans	Other Notes/Bonds	Capital Leases			
2005	\$ 105,875,895	\$ 11,311,352	\$ 6,226,072	\$ 81,251	\$ 123,494,570	3996.58%	\$ 1,787
2006	111,019,053	10,228,173	26,770,000	46,136	148,063,362	4387.13%	2,043
2007	113,684,481	9,144,994	26,260,000	9,432	149,098,907	4174.28%	1,997
2008	123,989,065	8,111,815	25,345,000	90,059	157,535,939	4216.12%	2,071
2009	121,374,558	7,078,636	24,395,000	155,718	153,003,912	4146.80%	1,975
2010	111,972,056	6,172,487	23,415,000	116,592	141,676,135	3734.83%	1,809
2011	102,853,536	5,266,914	31,808,527	75,651	140,004,628	3460.97%	1,769
2012	109,991,320	4,452,765	30,737,128	396,281	145,577,494	3419.14%	1,813
2013	105,899,982	3,638,616	29,325,375	271,481	139,135,454	3173.60%	1,713
2014	107,186,912	2,824,467	27,598,029	173,662	137,783,070	N/A	1,660

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics - Table 11

N/A - Not Available

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less: City of Winchester Share	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2005	\$ 120,002,745	\$ -	\$ 120,002,745	1.80%	\$ 1,736
2006	144,413,506	-	144,413,506	1.74%	1,993
2007	145,585,324	-	145,585,324	1.66%	1,950
2008	153,081,573	-	153,081,573	1.70%	2,013
2009	148,796,669	-	148,796,669	1.61%	1,921
2010	137,982,022	-	137,982,022	1.46%	1,762
2011	136,620,526	-	136,620,526	1.46%	1,726
2012	145,019,085	-	145,019,085	1.57%	1,806
2013	138,713,598	-	138,713,598	1.48%	1,708
2014	137,471,379	-	137,471,379	1.45%	1,656

- (1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 11
- (2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property - Table 7
- (3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes capital leases and compensated absences.

Principal Employers -- Frederick County
 Current Year and Nine Years Ago

<u>Employer</u>	<u>2014</u>		<u>Employees</u>	<u>2005</u>	
	<u>Rank</u>	<u>Total Employment</u>		<u>Rank</u>	<u>Total Employment</u>
Frederick County School Board	1	1000 and over	Frederick County School Board	1	1000 and over
Navy Federal Credit Union	2	500 to 999	County of Frederick	2	500 to 999
U.S. Dept. of Homeland Defense	3	500 to 999	World Wide Automotive	3	500 to 999
County of Frederick	4	500 to 999	Action Executive Services	4	250 to 499
Lord Fairfax Community College	5	500 to 999	American Woodmark Corporation	5	250 to 499
Axiom Staffing Group	6	250 to 499	H.P. Hood, Inc.	6	250 to 499
Kraft Foods	7	250 to 499	Lord Fairfax Community College	7	250 to 499
H.P. Hood, Inc.	8	250 to 499	GE Lighting	8	250 to 499
The Home Depot	9	250 to 499	Shockey Brothers, Inc.	9	250 to 499
Kohls Department Stores	10	250 to 499	Glaize And Brothers	10	100 to 249

Source: Virginia Employment Commission

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	FISCAL YEAR									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government	51	54	57	64	66	65	62	63	63	64
Judicial administration	19	19	20	22	24	22	22	22	21	22
Public safety										
Sheriffs department	107	112	118	123.5	126.5	125.5	125.5	125.5	126.5	127.5
Juvenile Court Probation	2	2	2	2	2	2	2	2	2	2
Building Inspections	14	17	25	23	21	18	14	13	13	13
Fire & Rescue	68	68	77	79.5	80.5	76.5	77.5	77.5	77.5	79.5
Communications	11	13	15	15	16	14	13	13	13	16
Public Works										
Engineering	5	6	6	7	7	6	5	4	4	4
Refuse Collection	2	2	2	2	2	2	2	2	2	2
Maintenance	5	5	5	8	10	10	9	9	9	9
Animal Shelter	4	5	6	7	7	7	7	7	7	7
Health and welfare										
Department of social services	46	52	57	57	57	58	57	57	57	57
Parks and Recreation	29	30	40	41	41	38	38	38	38	38
Community development										
Planning	13	13	14	14	13	11	11	11	11	11
EDC	3	3	3	3	3	3	3	3	3	3
Gypsy Moth/Biosolids	1	1	1	1	1	1	-	-	-	-
Soil & Water Conservation	3	6	6	6	6	-	-	-	-	-
Extensions	2	2	2	2	2	2	2	2	2	2
Regional Jail	154	154	187	195	206	194	189	188	192	197
Landfill	27	27	31	31	28	26	26	26	26	27
Division of Court Services	21	19	19	20	20	19	15	12	7	7
Shawneeland Sanitary District	5	6	6	6	6	6	6	6	6	6
Airport	9	9	12	13	13	11	11	11	11	11
Totals	<u>601</u>	<u>625</u>	<u>711</u>	<u>742</u>	<u>758</u>	<u>717</u>	<u>697</u>	<u>692</u>	<u>691</u>	<u>705</u>

Source: Prior Frederick County Annual Budgets

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 (c)
Public Safety										
Sheriffs Department:										
Calls for service answered (a) (d)	51,774	55,872	62,773	67,593	69,852	70,880	70,488	74,251	78,995	67,939
Warrants served (a) (d)	4,061	4,440	4,604	4,806	6,249	6,731	7,207	7,045	7,593	7,160
Criminal arrests (a) (d)	2,588	3,123	3,494	3,766	3,868	3,808	3,886	4,057	4,065	3,800
Citations issued (a) (d)	6,648	4,107	6,222	7,883	8,257	6,207	7,273	5,994	6,373	6,075
Civil papers served (a) (d)	17,460	18,410	19,669	20,962	21,995	20,171	19,388	19,764	19,125	17,421
Fire and Rescue:										
Incident responses (a) (d)	8,890	8,969	9,137	9,229	9,101	9,339	9,857	10,053	9,472	9,176
Building Inspections:										
Permits issued	9,284	9,771	7,474	5,690	3,917	3,639	3,463	3,625	3,608	4,214
Inspections performed	29,582	34,495	28,625	23,307	17,687	14,669	12,463	12,643	13,957	12,951
Public Works										
Road Administration:										
Street signs installed/repaired	119	117	165	148	116	176	124	118	190	112
Engineering:										
Site reviews	298	342	339	239	414	285	271	290	442	514
Land disturbance permits issued	1,328	1,245	650	411	320	261	216	247	347	369
Animal Shelter:										
Dogs/cats adopted/reclaimed	947	1,003	1,008	1,367	1,471	1,363	1,400	1,379	1,306	1,201
Health and Welfare										
Department of Social Services:										
Adult protective service investigations	151	147	147	132	127	190	214	286	275	290
Child protective service investigations	422	433	433	550	564	443	437	498	515	470
Culture and Recreation										
Parks and Recreation:										
Recreation hall & shelter permits issued	597	669	811	825	1,141	1,256	1,538	1,308	1,213	1,174
Special events & excursions conducted	38	73	62	67	63	61	59	57	54	57
After-school program participants	416	480	504	460	444	404	442	432	390	407
Youth sports participants	7,039	7,742	7,848	8,183	8,381	8,567	8,652	8,801	8,541	8,646
Community Development										
Planning:										
Rezoning applications processed (a)	17	20	12	16	9	1	1	9	6	5
Landfill										
Refuse weighed and disposed (tons/year)	204,348	213,417	197,245	179,963	159,794	146,633	146,211	144,153	144,984	149,659
Residential Recycling (tons/year)	1,316	1,449	1,950	2,662	2,484	2,710	6,448	5,289	6,313	5,514
Component Unit - School Board										
Education:										
School enrollment (1)	12,211	12,605	12,997	13,043	13,148	13,060	13,137	13,148	13,163	13,144
Number of instructional personnel (b)	1,354.5	1,419	1,477	1,527	1,334	1,441	1,439	1,442	1,424	1,434
Local expenditures per pupil (2)	4,048	4,599	4,642	4,852	4,617	4,574	4,711	4,469	4,876	4,847

Notes:

- (a) Calendar year
- (b) Full-time equivalent positions
- (c) Budgeted/Estimated
- (d) 2014 figures are through December 1st.

Source: Individual county departments, prior Frederick County Annual Budgets

- (1) Virginia Department of Education Fall Membership Report as of September 30th of the respective year
- (2) Superintendent's Annual School Report, Table 15

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	FISCAL YEAR									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government										
Administration buildings	1	1	1	2	2	2	2	2	2	2
Vehicles	8	8	12	14	10	10	9	15	13	12
Public safety										
Sheriffs department:										
Patrol units	72	81	73	87	97	86	99	86	76	73
Other vehicles	33	34	37	42	38	41	39	39	43	58
Building inspections:										
Vehicles	11	15	15	14	11	10	10	10	10	10
Animal control:										
Vehicles	3	3	3	3	3	3	4	4	3	4
Fire & Rescue:										
Vehicles	N/A	N/A	N/A	N/A	20	20	19	20	25	25
Public works										
General maintenance:										
Trucks/vehicles	1	1	2	2	3	3	3	3	3	3
Other Public Works Vehicles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20	21	21
Landfill:										
Vehicles	15	12	11	13	13	12	12	13	10	13
Sites	11	11	11	11	11	11	11	11	11	11
Health and welfare										
Department of Social Services:										
Vehicles	7	8	9	10	10	10	10	12	11	11
Culture and Recreation										
Parks and Recreation:										
Community centers	N/A	N/A	N/A	6	6	6	6	6	6	6
Vehicles	27	26	26	29	30	28	27	27	26	24
Parks acreage	431	400	400	400	400	400	400	400	400	400
Swimming pools	2	2	2	2	2	2	2	2	2	2
Tennis courts	10	16	16	6	6	6	6	6	6	6
Community Development										
Planning:										
Vehicles	4	4	5	5	5	4	4	4	4	4
Component Unit - School Board										
Education:										
Schools (a)	17	18	18	18	18	18	18	18	18	18
School buses	162	182	196	194	194	196	209	211	212	203

Notes:

(a) Elementary, middle and high schools

Source: Individual county departments, prior Frederick County Annual Budgets

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
1/12/2015	HUMAN RESOURCES	IPMA CONFERENCE	1203	3007	000	000	(295.00)
	HUMAN RESOURCES		1203	5506	000	000	295.00
1/15/2015	AGRICULTURE	ADDITIONAL FUNDS NEEDED FOR MEMBERSHIPS	8301	5506	000	000	(35.00)
	AGRICULTURE		8301	5801	000	000	35.00
1/20/2015	FIRE AND RESCUE	FORCIBLE ENTRY DOOR SIMULATOR	3505	5404	000	000	(6,720.00)
	FIRE AND RESCUE		3505	8009	000	000	6,720.00
1/27/2015	MAINTENANCE ADMINISTRATION	SNOW REMOVAL PUBLIC SERVICE BUILDING	4301	1003	000	000	(45.50)
	MAINTENANCE ADMINISTRATION		4301	1005	000	000	45.50
1/27/2015	GENERAL DISTRICT COURT	FUNDS TO COVER PARKING	2102	3010	000	000	300.00
	JUVENILE AND DOMESTIC COURT		2105	3010	000	000	183.50
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(483.50)
1/29/2015	COMMISSIONER OF THE REVENUE	BOOKS & SUBSCRIPTIONS	1209	3006	000	000	(400.00)
	COMMISSIONER OF THE REVENUE		1209	5411	000	000	400.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3006	000	000	(400.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5411	000	000	400.00
1/29/2015	COMMISSIONER OF THE REVENUE	GASOLINE	1209	4003	000	002	600.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	4003	000	002	(600.00)
1/30/2015	OTHER	UNCLAIMED PROPERTY FY15	1224	5415	000	000	3,528.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,528.00)
2/4/2015	OTHER	CAFR/PAFR FEES	1224	3002	000	000	(805.00)
	OTHER		1224	5415	000	000	805.00
2/5/15	COUNTY OFFICE BUILDINGS/COURTHOUSE	FIRE INSURANCE ON ROBINSON SCHOOL	4304	5301	000	000	(1,927.74)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	000	1,927.74
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	000	(754.01)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	000	754.01

County of Frederick
 General Fund
 January 31, 2015

ASSETS	FY15 <u>1/31/15</u>	FY14 <u>1/31/14</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	43,847,771.62	38,549,030.48	5,298,741.14 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	2,810,599.37	3,027,899.63	(217,300.26)
Streetlights	1,557.00	1,869.92	(312.92)
Commonwealth, Federal, 45 day Taxes	51,164.17	37,352.89	13,811.28
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,274.83	5,511.84	(1,237.01)
GL controls (est. rev / est. exp)	<u>(8,577,937.21)</u>	<u>(9,891,135.66)</u>	<u>1,313,198.45</u> (1) Attached
TOTAL ASSETS	<u>38,873,924.01</u>	<u>32,467,023.33</u>	<u>6,406,900.68</u>
LIABILITIES			
Accrued Liabilities	0.00	325,180.09	(325,180.09) *B
Performance Bonds Payable	399,424.45	445,383.72	(45,959.27)
Taxes Collected in Advance	149,588.27	180,564.88	(30,976.61)
Deferred Revenue	<u>2,863,634.54</u>	<u>3,067,421.44</u>	<u>(203,786.90)</u> *C
TOTAL LIABILITIES	3,412,647.26	4,018,550.13	(605,902.87)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	494,345.83	1,023,166.38	(528,820.55) (2) Attached
Conservation Easement	4,779.85	2,135.00	2,644.85
Peg Grant	66,131.05	190,138.00	(124,006.95) *D
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	222,145.76	177,748.15	44,397.61
Historical Markers	17,303.89	17,264.37	39.52
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	4,023,780.67	2,841,408.30	1,182,372.37 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>28,481,980.00</u>	<u>22,045,803.30</u>	<u>6,436,176.70</u> (4) Attached
TOTAL EQUITY	<u>35,461,276.75</u>	<u>28,448,473.20</u>	<u>7,012,803.55</u>
TOTAL LIAB. & EQUITY	<u>38,873,924.01</u>	<u>32,467,023.33</u>	<u>6,406,900.68</u>

NOTES:

- *A Cash increase can be attributed to the increase in fund balance.
- *B Health insurance deposits were moved to the Health Insurance Fund 7/1/14.
- *C Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration fees.
- *D Upgrade board room audio visual and broadcasting equipment in the amount of \$178,122.95 from Comcast provided PEG funds.

BALANCE SHEET

(1) GL Controls	FY15	FY14	Inc/(Decrease)
Est.Revenue	138,471,679	130,117,381	8,354,298
Appropriations	(60,766,977)	(59,382,356)	(1,384,621)
Est.Tr.to Other fds	(86,776,985)	(81,649,326)	(5,127,659)
Encumbrances	494,346	1,023,166	(528,821)
	(8,577,937)	(9,891,136)	1,313,198

General Fund Purchase Orders @1/31/15

DEPARTMENT	Amount	Description
Board of Supervisors	179,615.60	BOS Sound Room Equipment
Commonwealth's Attorney	21,825.00	Criminal Case Management System
Fire & Rescue	1,500.00	APX Dual Band&VHF Radio System
	34,341.84	Uniforms
	4,750.00	Service on Radio Microwave
	11,394.60	Fire Hose
	5,912.65	SCBA Scott Safety Parts
IT	15,056.89	Dell Kase Applications
	8,954.00	Dell Kase Licensing
MIS	25,634.30	UPS Backup System
Parks	8,582.00	Chemicals for Pools
	8,000.00	Rose Hill Park Engineering Service
	1,986.90	Event Shirts for Half Marathon
	12,001.76	Program Uniforms
	3,850.00	Pool Diagnostic and Repair
	46,602.80	Clearbrook and Sherando Pool Tanks w/Facepiping
	3,401.96	Furniture
Refuse Collection	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
Sheriff	3,385.01	Sungard OSSI Software
	3,465.00	(7) Body Armor
	81,125.52	(3) F150 4X4 Supercrew Trucks
	7,000.00	(12) Analytical Software & Training
Total	494,345.83	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @1/31/15	2,245,305.93	387,660.93	401,711.57	989,102.24	4,023,780.67

Designated Other Projects Detail

Administration	189,462.24	
Bridges	600.00	
Historic Preservation	99,000.00	12/11/14 Board Action designated \$50,000 for final debt payment on the Huntsberry property.
Library	72,712.00	
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	36,953.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
Total	989,102.24	

Other Proffers @1/31/15

(4) Fund Balance Adjusted	
Ending Balance @1/31/15	36,303,037.12
Revenue 1/15	70,651,648.74
Expenditures 1/15	(35,765,139.63)
Transfers 1/15	(42,707,566.23)
1/15 Adjusted Fund Balance	28,481,980.00

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2015

REVENUES:	<u>Appropriated</u>	FY15 1/31/15 <u>Actual</u>	FY14 1/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	93,490,226.00	41,837,616.76	39,660,306.41	2,177,310.35 (1)
Other local taxes	30,213,611.00	12,084,905.73	11,690,980.52	393,925.21 (2)
Permits & Privilege fees	1,248,473.00	951,917.59	703,821.65	248,095.94 (3)
Revenue from use of money and property	138,077.30	130,436.43	105,391.41	25,045.02 (4)
Charges for Services	2,372,232.00	1,356,261.37	1,263,178.36	93,083.01
Miscellaneous	530,896.54	337,770.71	230,591.04	107,179.67
Recovered Costs	1,606,021.98	1,966,994.19	1,664,245.06	302,749.13 (5)
Intergovernmental:				
Commonwealth	8,819,640.93	11,963,689.96	11,660,685.50	303,004.46 (6)
Federal	52,500.00	22,056.00	40,507.77	(18,451.77) (7)
Transfers	.	0.00	0.00	0.00
TOTAL REVENUES	138,471,678.75	70,651,648.74	67,019,707.72	3,631,941.02
 EXPENDITURES:				
General Administration	9,433,429.77	5,607,388.43	5,563,919.24	43,469.19
Judicial Administration	2,409,175.75	1,231,799.45	1,191,470.59	40,328.86
Public Safety	30,517,383.76	18,312,713.15	16,804,043.32	1,508,669.83
Public Works	4,273,857.12	2,042,466.32	2,291,497.92	(249,031.60)
Health and Welfare	7,227,185.00	3,872,949.56	3,405,822.35	467,127.21
Education	56,000.00	28,000.00	28,246.50	(246.50)
Parks, Recreation, Culture	5,809,402.19	3,057,539.55	2,823,289.31	234,250.24
Community Development	2,827,290.10	1,612,283.17	2,123,069.65	(510,786.48)
TOTAL EXPENDITURES	62,553,723.69	35,765,139.63	34,231,358.88	1,533,780.75 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	84,990,238.10	42,707,566.23	40,208,365.73	2,499,200.50 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(9,072,283.04)	(7,821,057.12)	(7,420,016.89)	401,040.23
 Fund Balance per General Ledger		36,303,037.12	29,465,820.19	6,837,216.93
Fund Balance Adjusted to reflect Income Statement 1/31/15		28,481,980.00	22,045,803.30	6,436,176.70

(1)General Property Taxes	FY15	FY14	Increase/Decrease
Real Estate Taxes	22,770,735	22,305,751	464,984
Public Services	1,158,065	965,025	193,040
Personal Property	17,162,872	15,677,080	1,485,791
Penalties and Interest	575,508	544,196	31,312
Credit Card Chgs./Delinq.Advertising	(23,338)	(20,747)	(2,590)
Adm.Fees For Liens&Distress	193,775	189,002	4,773
	41,837,617	39,660,306	2,177,310

(2) Other Local Taxes

Local Sales and Use tax	5,194,719.07	4,833,909.59	360,809.48
Communications Sales Tax	563,622.20	568,721.58	(5,099.38)
Utility Taxes	1,429,708.60	1,397,905.32	31,803.28
Business Licenses	1,255,017.31	1,392,306.37	(137,289.06)
Auto Rental Tax	55,966.33	58,094.79	(2,128.46)
Motor Vehicle Licenses Fees	404,477.13	402,193.58	2,283.55
Bank Stock Taxes & Franchise	-	361.00	(361.00)
Recordation Taxes	729,759.93	719,971.17	9,788.76
Meals Tax	2,206,014.83	2,073,538.87	132,475.96
Lodging Tax	225,380.61	224,056.80	1,323.81
Street Lights	16,099.82	15,860.17	239.65
Star Fort Fees	4,139.90	4,061.28	78.62
Total	12,084,905.73	11,690,980.52	393,925.21

(3)Permits&Privileges

Dog Licenses	26,717.00	27,802.00	(1,085.00)
Land Use Application Fees	7,400.00	4,675.00	2,725.00
Transfer Fees	1,651.27	1,564.87	86.40
Development Review Fees	250,672.72	182,856.20	67,816.52
Building Permits	501,525.42	374,272.49	127,252.93
2% State Fees	7,234.68	1,183.45	6,051.23
Electrical Permits	44,751.00	40,380.00	4,371.00
Plumbing Permits	7,490.00	4,870.00	2,620.00
Mechanical Permits	35,652.50	27,962.64	7,689.86
Sign Permits	1,695.00	2,250.00	(555.00)
Permits for Commercial Burning	350.00	175.00	175.00
Explosive Storage Permits	700.00	200.00	500.00
Blasting Permits	165.00	270.00	(105.00)
Land Disturbance Permits	64,813.00	31,760.00	33,053.00
Septic Haulers Permit	200.00	200.00	-
Sewage Installation License	600.00	300.00	300.00
Residential Pump and Haul Fee	-	50.00	(50.00)
Transfer Development Rights	300.00	3,050.00	(2,750.00)
Total	951,917.59	703,821.65	248,095.94

(4) Revenue from use of

Money	74,120.43	54,536.85	19,583.58
Property	56,316.00	50,854.56	5,461.44
Total	130,436.43	105,391.41	25,045.02

(5) Recovered Costs	FY15	FY14	Increase/Decrease
Recovered Costs Treas.Office	44,626.00	44,582.00	44.00
Worker's Comp	700.00	700.00	-
Purchasing Card Rebate	98,068.29	117,213.04	(19,144.75)
Recovered Costs-IT/GIS	20,000.00	25,421.90	(5,421.90)
Fire & Rescue Fee Recovery	216,783.54	-	216,783.54
Round Hill Bond Payment	16,758.26	-	16,758.26
Reimbursement Circuit Court	6,784.72	7,391.68	(606.96)
Reimb.Public Works/Planning Clean Up	723.75		
Clarke County Container Fees	27,152.34	26,133.44	1,018.90
City of Winchester Container Fees	25,493.71	22,055.17	3,438.54
Refuse Disposal Fees	38,434.54	39,271.51	(836.97)
Recycling Revenue	39,231.83	56,803.54	(17,571.71)
Sheriff Restitution	-	9.36	(9.36)
Container Fees Bowman Library	1,013.78	1,128.18	(114.40)
Restitution Victim Witness	4,839.05	5,248.05	(409.00)
Reimb.of Expenses Gen.District Court	16,718.80	15,826.00	892.80
Winchester EDC	-	54,000.00	(54,000.00)
Reimb.Task Force	32,706.04	31,222.56	1,483.48
EDC Revenue/Recovered Costs	-	1,400.00	(1,400.00)
Sign Deposits Planning	(50.00)	150.00	(200.00)
Reimb. Elections	4,049.21	2,640.65	1,408.56
Reimb.Street Signs	-	1,394.40	(1,394.40)
Grounds Maint.Frederick Co.Schools	197,106.43	108,986.26	88,120.17
Reimbursement-Construction Projects	385,799.69	-	385,799.69
Westminster Canterbury Lieu of Taxes	24,450.10	-	24,450.10
Comcast PEG Grant	53,095.50	47,286.80	5,808.70
Proffer-Other	449.50	55,000.00	(54,550.50)
Fire School Programs	11,855.00	16,971.00	(5,116.00)
Proffer Sovereign Village	14,634.92	21,952.38	(7,317.46)
Proffer Redbud Run	25,816.00	90,356.00	(64,540.00)
Clerks Reimbursement to County	5,314.41	6,473.96	(1,159.55)
Proffer Canter Estates	4,087.97	8,175.94	(4,087.97)
Proffer Village at Harvest Ridge	7,695.00	10,773.00	(3,078.00)
Proffer Snowden Bridge	332,277.33	359,704.43	(27,427.10)
Proffer Meadows Edge Racey Tract	292,088.00	382,736.00	(90,648.00)
Sheriff Reimbursement	8,528.48	78,832.81	(70,304.33)
Proffer Cedar Meadows Proffer	9,762.00	24,405.00	(14,643.00)
Total	1,966,994.19	1,664,245.06	302,749.13

*1 Reimbursement for the Round Hill Fire and Rescue Station and Event Center design.

(6) Commonwealth Revenue	1/31/15	1/31/14	
	FY15	FY14	Increase/Decrease
Motor Vehicle Carriers Tax	36,948.73	37,981.90	(1,033.17)
Mobile Home Titling Tax	89,406.17	13,211.19	76,194.98
Recordation Taxes	254,075.53	257,690.12	(3,614.59)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
State Noncategorical Funding	-	95,034.88	(95,034.88)
Shared Expenses Comm.Atty.	217,666.52	196,706.36	20,960.16
Shared Expenses Sheriff	1,193,960.80	1,150,260.82	43,699.98
Shared Expenses Comm.of Rev.	106,206.01	104,727.20	1,478.81
Shared Expenses Treasurer	80,451.81	80,689.83	(238.02)
Shared Expenses Clerk	201,180.03	219,528.25	(18,348.22)
Public Assistance Grants	2,297,838.96	1,979,735.75	318,103.21
Litter Control Grant	15,515.00	15,502.00	13.00
Other Revenue from the Commonwealth	189,576.00	-	189,576.00
Emergency Services Fire Program	239,007.00	223,725.00	15,282.00
DMV Grant Funding	19,276.02	11,875.76	7,400.26
State Grant Emergency Services	66,166.56	-	66,166.56
DCJS & Sheriff (State Grants)	132,911.71	27,269.40	105,642.31
JJC Grant Juvenile Justice	64,180.00	96,269.00	(32,089.00)
Rent/Lease Payments	151,069.09	145,657.20	5,411.89
Spay/Neuter Assistance-State	395.20	2,511.25	(2,116.05)
State Reimbursement-EDC	-	400,000.00	(400,000.00)
VDEM Grant Sheriff	-	6,598.33	(6,598.33)
Wireless 911 Grant	36,903.57	30,666.06	6,237.51
State Forfeited Asset Funds	16,346.19	11,375.02	4,971.17
Victim Witness	25,805.00	-	25,805.00
Fire and Rescue OEMS Reimb.	2,275.88	2,142.00	133.88
IT/GIS Grants	-	25,000.00	(25,000.00)
Total	11,963,689.96	11,660,685.50	303,004.46

*1 Increase for Special Needs

*2 DEQ Stormwater revenue

*3 Abbott Grant \$99,064.88

County of Frederick

General Fund

January 31, 2015

(7) Federal Revenue	FY15	FY14	Increase/Decrease
Federal Forfeited Assets	-	21,693.77	(21,693.77)
Housing Illegal Aliens-Federal	12,449.00	18,814.00	(6,365.00)
Federal Grants Sheriff	5,509.00	-	5,509.00
Emergency Services Grant-Federal	4,098.00	-	4,098.00
Total	22,056.00	40,507.77	(18,451.77)

(8) Expenditures

Expenditures increased \$1,533,780.75 in total. **Public Safety** increased \$1,508,669.83. The Sheriff's department purchased (24) vehicles totaling \$587,223.00, contributions to the Fire Departments and Rescue Squads increased \$252,126.90 and includes \$239,006.90 for fire program funds. Additionally, the contribution for the local share for the Jail though the second quarter increased \$276,443.12 from the previous year. **Public Works** decreased \$249,031.60 and reflects the \$319,813.37 Gainesboro Citizen's Site in the previous year. The \$510,786.48 decrease in **Community Development** reflects the transfer of the Economic Development Authority to a separate fund. The Transfers increased \$2,499,200.50. See chart below:

(9) Transfers Increased \$2,499,200.50	FY15	FY14	Increase/Decrease
Transfer to School Operating	32,892,257.05	30,679,564.15	2,212,692.90 *1
Transfer to Debt Service Schools	7,313,075.50	7,313,075.50	-
Transfer to Debt Service County	845,125.82	1,425,149.91	(580,024.09) *2
Transfer to Capital Projects Fund	1,000,000.00	800,882.79	199,117.21 *3
Transfer to School Capital Projects Fund	542,593.92	-	542,593.92 *4
Operational Transfers	114,513.94	(10,306.62)	124,820.56 *5
Total	42,707,566.23	40,208,365.73	2,499,200.50

*1 Increase in FY15 School Operating Transfer.

*2 Final payment on Administration Building made December 2014.

*3 Proffer for Round Hill Fire and Rescue and Event Center Site Plan Development.

*4 Unobligated FY14 Funds to be Used for Capital Maintenance Needs.

*5 Timing of Insurance Charge Outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 January 31, 2015

ASSETS	FY2015 <u>1/31/15</u>	FY2014 <u>1/31/14</u>	Increase <u>(Decrease)</u>
Cash	6,481,006.15	5,290,326.24	1,190,679.91 *1
GL controls(est.rev/est.exp)	<u>(499,554.65)</u>	<u>(299,441.86)</u>	<u>(200,112.79)</u>
TOTAL ASSETS	<u>5,981,451.50</u>	<u>4,990,884.38</u>	<u>990,567.12</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,115,099.00</u>	<u>2,077,528.07</u>	<u>37,570.93</u>
TOTAL LIABILITIES	<u>2,115,099.00</u>	<u>2,077,528.07</u>	<u>37,570.93</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	81,274.22	78,297.87	2,976.35
	<u>3,785,078.28</u>	<u>2,835,058.44</u>	<u>950,019.84</u> *2
TOTAL EQUITY	<u>3,866,352.50</u>	<u>2,913,356.31</u>	<u>952,996.19</u>
TOTAL LIABILITY & EQUITY	<u>5,981,451.50</u>	<u>4,990,884.38</u>	<u>990,567.12</u>

NOTES:

*1. Cash increased \$1,190,689.91. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$950,019.84. The beginning balance for FY15 was \$2,738,357.11 that includes adjusting entries, budget controls FY15(\$510,200), the design and bidding administration for a security system upgrade(\$56,139.20) and the year to date revenue less expenditures of \$1,613,060.37.

Current Unrecorded Accounts Receivable-	<u>FY2015</u>
Prisoner Billing:	29,509.00
Compensation Board Reimbursement 1/15	<u>462,113.58</u>
Total	491,622.58

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2015 1/31/15 <u>Actual</u>	FY2014 1/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation		86.21	-	86.21
Interest	-	6,433.35	5,387.49	1,045.86
Sale of Salvage&Surplus	-	-	76.00	(76.00)
Supervision Fees	43,446.00	22,925.00	21,568.30	1,356.70
Drug Testing Fees	5,000.00	515.00	1,425.00	(910.00)
Work Release Fees	405,150.00	164,720.98	187,967.67	(23,246.69)
Federal Bureau Of Prisons	0.00	1,825.48	1,509.32	316.16
Local Contributions	6,253,129.00	4,504,039.89	4,148,073.75	355,966.14
Miscellaneous	15,000.00	4,190.33	3,653.48	536.85
Phone Commissions	300,000.00	130,682.91	53,968.96	76,713.95
Food & Staff Reimbursement	115,000.00	53,608.06	61,735.95	(8,127.89)
Elec.Monitoring Part.Fees	144,000.00	45,109.38	58,623.98	(13,514.60)
Employee Meal Supplements	200.00	0.00	42.50	(42.50)
Share of Jail Cost Commonwealth	1,066,042.00	500,554.65	101,029.44	399,525.21
Medical & Health Reimb.	50,000.00	36,271.01	33,754.23	2,516.78
Shared Expenses CFW Jail	4,973,170.00	2,646,055.43	2,591,147.56	54,907.87
State Grants	263,263.00	88,116.00	136,612.00	(48,496.00)
Local Offender Probation	252,286.00	67,190.00	125,432.00	(58,242.00)
DOC Contract Beds	0.00	1,595.18	1,464.00	131.18
Bond Proceeds	0.00	0.00	221,000.00	(221,000.00)
Transfer From General Fund	4,991,484.00	3,626,694.62	3,350,251.50	276,443.12
TOTAL REVENUES	18,877,170.00	11,900,613.48	11,104,723.13	795,890.35
EXPENDITURES:	19,457,998.87	10,287,553.11	9,899,324.13	388,228.98
Excess(Deficiency)of revenues over expenditures		1,613,060.37	1,205,399.00	407,661.37
FUND BALANCE PER GENERAL LEDGER		<u>2,172,017.91</u>	<u>1,629,659.44</u>	<u>542,358.47</u>
Fund Balance Adjusted To Reflect Income Statement 1/31/15		3,785,078.28	2,835,058.44	950,019.84

County of Frederick
Fund 12 Landfill
January 31, 2015

ASSETS	FY2015 1/31/15	FY2014 1/31/14	Increase (Decrease)
Cash	31,489,036.83	30,391,862.20	1,097,174.63
Receivables:			
Accounts Receivable			
Fees	516,678.05	579,775.48	(63,097.43) *1
Accounts Receivable Other	21,617.74	56.00	21,561.74
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	43,682,208.64	43,287,786.24	394,422.40
Accumulated Depreciation	(25,115,864.21)	(23,311,767.48)	(1,804,096.73)
GL controls(est.rev/est.exp)	<u>(3,352,941.53)</u>	<u>(2,314,264.30)</u>	<u>(1,038,677.23)</u>
TOTAL ASSETS	<u>47,156,735.52</u>	<u>48,549,448.14</u>	<u>(1,392,712.62)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	178,911.24	159,728.90	19,182.34
Accrued Remediation Costs	11,938,535.78	11,791,736.42	146,799.36 *2
Retainage Payable	9,244.62	0.00	9,244.62
Deferred Revenue Misc.Charges	<u>21,617.74</u>	<u>56.00</u>	<u>21,561.74</u>
TOTAL LIABILITIES	<u>12,148,309.38</u>	<u>11,951,521.32</u>	<u>196,788.06</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	127,447.69	198,968.70	(71,521.01) *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>25,022,536.45</u>	<u>26,540,516.12</u>	<u>(1,517,979.67) *4</u>
TOTAL EQUITY	<u>35,008,426.14</u>	<u>36,597,926.82</u>	<u>(1,589,500.68)</u>
TOTAL LIABILITY AND EQUITY	<u>47,156,735.52</u>	<u>48,549,448.14</u>	<u>(1,392,712.62)</u>

NOTES:

*1 Landfill receivables decreased \$63,097.43. Landfill fees at 1/15 were \$339,278.82 compared to \$388,658.56 at 1/14 for a decrease of \$49,379.74. Delinquent fees at 1/15 were \$175,392.70 compared to \$187,369.03 at 1/14 for a decrease of \$11,976.33.

*2 Remediation increased \$146,799.36 and includes \$117,232.00 for post closure and \$29,567.36 for interest.

*3 The encumbrance balance at 1/31/15 was \$127,447.69 and includes \$63,109.69 for landfill improvements lagoon, and drainage improvements project. Additionally, \$33,426 for an LED monument sign, and \$30,912 for granular silica gel.

*4 Fund blance decreased \$1,517,979.67. The beginning balance was \$26,789,927.14 and includes adjusting entries, budget controls for FY15(\$1,705,018.00), (2) positions(\$84,734.00), (\$420,000.00) carry forward funds for the final phase of Permit 40, to purchase as used motor grader, and unexpected changes in work to reconstruct the leachate holding pool, and the year to date revenue less expenses for \$442,361.31.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 1/31/15

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY15 1/31/15 <u>Actual</u>	FY14 1/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	2,108.99	1,921.72	187.27
Interest on Bank Deposits	20,000.00	37,781.48	35,145.21	2,636.27
Salvage and Surplus	0.00	79,092.95	71,423.60	7,669.35
Sanitary Landfill Fees	4,653,000.00	2,618,049.20	2,577,270.03	40,779.17
Charges to County	0.00	188,907.98	188,208.44	699.54
Charges to Winchester	0.00	54,614.84	53,332.52	1,282.32
Tire Recycling	54,000.00	92,949.11	79,132.17	13,816.94
Reg. Recycling Electronics	60,000.00	22,786.01	22,618.60	167.41
Greenhouse Gas Credit Sales		3,668.28	0.00	3,668.28
Miscellaneous	0.00	343.00	3,490.70	(3,147.70)
Wheel Recycling	144,000.00	10,491.47	0.00	10,491.47
Charges for RTOP	0.00	0.00	3,383.89	(3,383.89)
Renewable Energy Credits	116,262.00	82,596.08	71,668.80	10,927.28
Landfill Gas To Electricity	363,925.00	273,661.20	240,584.15	33,077.05
Waste Oil Recycling		7,506.19	14,943.80	(7,437.61)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,411,187.00	3,474,556.78	3,363,123.63	111,433.15
Operating Expenditures	4,733,944.44	1,718,612.45	1,736,308.46	(17,696.01)
Capital Expenditures	4,157,631.78	1,313,583.02	91,907.00	1,221,676.02
TOTAL Expenditures	8,891,576.22	3,032,195.47	1,828,215.46	1,203,980.01
Excess(deficiency)of revenue over expenditures		442,361.31	1,534,908.17	(1,092,546.86)
Fund Balance Per General Ledger		<u>24,580,175.14</u>	<u>25,005,607.95</u>	(425,432.81)
FUND BALANCE ADJUSTED		25,022,536.45	26,540,516.12	(1,517,979.67)

County of Frederick, VA
Report on Unreserved Fund Balance
February 12, 2015

Unreserved Fund Balance, Beginning of Year, July 1, 2014 **39,292,350**

Prior Year Funding & Carryforward Amounts

C/F Dare	(2,065)	
C/F sign materials	(4,500)	
C/F Shelter van accessories	(1,330)	
C/F K9 unit accessories	(3,000)	
C/F Fire Company Capital	(167,180)	
C/F Designated School Operating funds	(108,939)	
C/F School Operating to School Capital	(542,594)	
C/F forfeited assets	(53,015)	
C/F EDA incentives	(375,000)	
		(1,257,622)

Other Funding / Adjustments

HP Hood incentive	(500,000)	
Airport capital	(80,282)	
COR refund - Disabled Veteran	(2,793)	
(7) DSS positions	(221,648)	
COR refund - Disabled Veteran	(3,817)	
OSSI licenses - Sheriff	(53,693)	
COR refund - New World Pasta	(44,457)	
Recycling cans	(14,850)	
Sheriff PT - court bailiffs	(175,000)	
Sheriff - 10 vehicles & equipment	(284,781)	
Inspections PT to FT position	(11,843)	
COR PT to FT position	(14,393)	
Litigation settlement	(118,972)	
COR refund - St Beach Spa	(2,670)	
COR refund - Autotrademark of Winchester	(4,960)	
COR refund - Michael Webber	(3,542)	
Parks pools sand filters	(48,000)	
COR refund - VFS Leasing Co	(17,575)	
COR refund - Ryder Truck Rental Inc	(4,007)	
COR refund - ARI Fleet LT	(6,589)	
Litigation settlement	(33,321)	
COR refund - Chemstone	(33,241)	
COR refund - Disabled Veteran	(6,014)	
Parks FT Rech Tech position	(18,770)	
VJCCA funds returned	(20,488)	
COR refund - Quantum	(2,565)	
COR refund - Ryder Truck Rental Inc	(3,420)	
		(1,731,690)

Fund Balance, February 12, 2015 **36,303,037**