



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: April 15, 2015
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 15, 2015 at 8:00 a.m. There was a Budget Work Session immediately following. Member Angela Rudolph was absent. (b) Items 2, 4 and 5 were approved under consent agenda.

FINANCE COMMITTEE

1. The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$170,530 to cover overtime expenses through the end of fiscal year 2015. \$160,000 of this request represents local funds and the remainder represents a grant for hazmat training. This item was postponed at the February Finance Committee meeting. See attached information, p. 4. The committee recommends approval.
2. (b) The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$16,060. This amount represents a Local Emergency Management Performance Grant to purchase replacement radios and equipment for use in the Mobile Command Post and the EOC. No local funds required. See attached info, p. 5 – 8.
3. The Fire and Rescue Chief requests a General Fund supplemental appropriation in the amount of \$2,642. This amount represents funds collected for SCBA Parts/Repairs and

- will be used for uniforms. No local funds required. See attached memo, p. 9. The committee recommends approval.
4. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,286. This amount represents an insurance reimbursement for an auto claim. No local funds required. See attached memo, p. 10.
 5. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,627. This amount represents prisoner extradition reimbursements. No local funds required. See attached memo, p. 11.
 6. The Registrar requests a General Fund supplemental appropriation in the amount of \$24,495. This amount represents expenses for the June 9, 2015 Republican Primary. Local funds are required. See attached memo, 12 – 13. The committee recommends approval.
 7. The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$3,500. This amount represents funds for The Widget Cup. No local funds required. See attached memo, p. 14 – 16. The committee recommends approval.
 8. At the request of the committee, the EDA Executive Director provides an overview of audit process conducted by the Economic Development Authority (EDA) on Local Economic Development Incentive Grants (LEDIG). No action is required. See attached information, p. 17 – 19. The committee requests further information on a final reporting mechanism.
 9. At the request of the committee, the Commissioner of the Revenue provides follow up information on tables presented in the CAFR. No action is required. See attached information, p. 20 – 22.
 10. At the request of the committee, the Assistant Finance Director provides a draft Grant Application & Acceptance Policy for review and recommendation. See attached,

p. 23 – 25. The committee postpones the item awaiting review by the new County Administrator.

BUDGET WORK SESSION

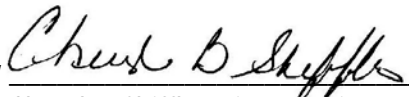
1. At the request of the BOS and the Finance Committee, the Finance Director provides information on comparable salary increases for all county employees.

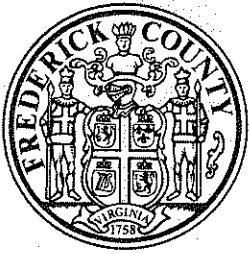
INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for March 2015. See attached, p. 26.
2. The Finance Director provides financial statements for the month ending March 31, 2015. See attached, p. 27 – 37.
3. The Finance Director provides an FY 2015 Fund Balance Report ending April 9, 2015. See attached, p. 38.

Respectfully submitted,

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

By 
Cheryl B. Shiffler, Finance Director

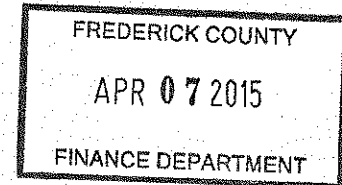


FIRE AND RESCUE DEPARTMENT


1080 Coverstone Drive
Winchester, VA 22602

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: April 3, 2015

As an amendment to our request for a Supplemental Appropriation to cover Overtime, we have reviewed our personnel budget as discussed at the February Finance Committee meeting. We have determined that we can reduce our original request \$140,000 by transferring money within our existing personnel budget to the Overtime line item.

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

Additionally, I request \$160,000 be placed into line item 4-010-035050-1005-000 *Overtime* to cover the balance.

Request: \$160,000

If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss this will you.

DDL:msn
CC: file

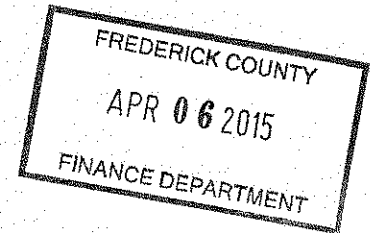


FIRE AND RESCUE DEPARTMENT

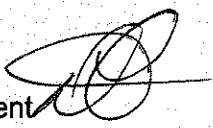
1080 Coverstone Drive
Winchester, VA 22602

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: April 3, 2015

Our Department has been awarded a Local Emergency Management Performance Grant to purchase replacement radios and equipment for use in the Mobile Command Post and Emergency Operations Center. The total purchase price for this equipment will be \$16,060.58, with a state reimbursement of \$32,594.38, which includes the Deputy Emergency Management Coordinator's salary.

Total Request: \$16,060.58

At this time, I am requesting \$14,560.58 be placed into line item 4-010-035050-3505-8003-000, Communication Equipment Capital, and \$1,500 be placed into line item 4-010-035050-3505-5407-000, Repair and Maintenance of Supplies and Equipment.

Attached, you will find the budget 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
(1075)

BUDGET LINE ITEMS

Total Amount Requested: \$32,594.38

PROJECT: DEVELOP/ENHANCE HOMELAND SECURITY/EMERGENCY MANAGEMENT ORGANIZATION AND STRUCTURE

This project is steered towards the replacement of two-way radios that are currently in use in our Mobile command post as well as the purchase of a radio for the vehicle that is used by the Deputy Emergency Management Coordinator

Total for this project: **\$16,060.58**

Investment Justification: FY 14 Emergency Management Performance Grant

Target Category: Response

Target Capability: Operational Communications

Equipment: \$16,060.58

1. Radio, Mobile - Mobile Radio

APPROVED

Function: Equipment

Category: Interoperable Communications Equipment

Discipline: Emergency Management

Description/Rationale:

The purchase of these radios will provide dual band communications to jurisdictions that we provide and receive mutual aid from. One being Shenandoah County that operates on UHF and the City of Winchester that will be operating in the 800 MHz band in 2015.

Quantity: 2 *Unit Cost:* \$7,280.29 *Total:* \$14,560.58

Line Item Log

Action	User	Date/Time	Comment	Q	Unit Cost	Total
Line item updated	Chester Lauck	09/09/2014 01:30 PM		2	\$7,060.58	\$14,121.16
Line item updated	Chester Lauck	09/09/2014 01:28 PM		2	\$7,500.00	\$15,000.00
Line item updated	Chester Lauck	09/09/2014 01:24 PM		2	\$7,060.58	\$14,121.16
Line item updated	Chester Lauck	09/09/2014 01:22 PM		2	\$7,500.00	\$15,000.00
Line item updated	Chester Lauck	09/03/2014 10:51 AM		2	\$7,500.00	\$15,000.00
Line item updated	Chester Lauck	09/03/2014 10:50 AM		2	\$7,500.00	\$15,000.00
Line item created	Chester Lauck	09/03/2014 10:46 AM		2	\$7,500.00	\$15,000.00

2. Radio, Portable - Portable radio

APPROVED

Function: Equipment

Category: Interoperable Communications Equipment

Discipline: Emergency Management

Description/Rationale:

To add the ability to provide a means of communications while away from any mobile radios.

Quantity: 1 *Unit Cost:* \$1,500.00 *Total:* \$1,500.00

Line Item Log

Action	User	Date/Time	Comment	Q	Unit Cost	Total
Line item updated	Chester Lauck	09/09/2014 01:28 PM		1	\$1,939.42	\$1,939.42
Line item updated	Chester Lauck	09/09/2014 01:26 PM		1	\$1,500.00	\$1,500.00
Line item created	Chester Lauck	09/09/2014 01:21 PM		1	\$1,500.00	\$1,500.00

PROJECT: ESTABLISH/ENHANCE EMERGENCY OPERATIONS CENTER

To provide a dedicated printer to the EOC to provide a means to print documents as needed without sending the print job to a remote location in the building. Thus providing more security for the document and the EOC staff

Total for this project: **\$236.80**

Investment Justification: FY 14 Emergency Management Performance Grant

Target Category: Response

Target Capability: Operational Coordination

Equipment: \$236.80

3. Equipment and Supplies, Information/Operations

APPROVED

Center - EOC Printer

Function: Equipment

Category: Other Authorized Equipment

Discipline: Emergency Management

Description/Rationale:

Provide a printer for dedicated use in EOC

Quantity: 1 *Unit Cost:* \$236.80 *Total:* \$236.80

Line Item Log

Action	User	Date/Time	Comment	Q	Unit Cost	Total
Line item updated	Chester Lauck	09/09/2014 10:58 AM		1	\$500.00	\$500.00
Line item created	Chester Lauck	09/03/2014 11:02 AM		1	\$500.00	\$500.00

**PROJECT: DEVELOP/ENHANCE HOMELAND SECURITY/EMERGENCY
MANAGEMENT ORGANIZATION AND STRUCTURE**

The use of EM salary as local match

Total for this project: **\$16,297.00**

Investment Justification: FY 14 Emergency Management Performance Grant

Target Category: Protection

Target Capability: Planning

Management and Administration: \$16,297.00

4. EM Salary

REJECTED

Function: Management and Administration

Category: All Other M&A Expenses

Discipline: Emergency Management

Description/Rationale:

The use of EM salary to match grant money

Quantity: 1 *Unit Cost:* \$16,297.00

Total: \$16,297.00

Line Item Log

Action	User	Date/Time	Comment	Q	Unit Cost	Total
Line item rejected	Jocelyn Bagby	10/15/2014 11:53 AM	Salary should be classified as Planning			
Line item updated	Chester Lauck	09/09/2014 01:30 PM		1	\$16,297.00	\$16,297.00
Line item created	Chester Lauck	09/09/2014 11:05 AM		1	\$16,297.00	\$16,297.00



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive

Winchester, VA 22602

FREDERICK COUNTY


APR 01 2015

FINANCE DEPARTMENT

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: March 26, 2015

Our Department is respectfully requesting the following amounts be transferred from the listed revenue line item to assist in offsetting an increase in uniform expenses we have experienced this fiscal year.

3-010-16170-0001 SCBA Parts/Repairs \$2,642.24

I request these funds be placed into line item 3505-5410-000, Uniforms & Wearing Apparel. If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss this with you.

/attachment

DDL:msn

CC: file

FREDERICK COUNTY SHERIFF'S OFFICE

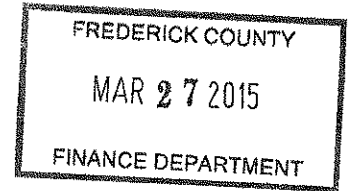


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Insurance Reimbursement
DATE : March 26, 2015

We are requesting the insurance check received in the amount of \$5,286.51 for the auto claim dated February 26, 2015 involving Deputy Nicholson be appropriated into 3102-3004-000-002.

Thank you.

RTW/asw

C.S. 3-13-15
3-010-018990-0001

FREDERICK COUNTY SHERIFF'S OFFICE

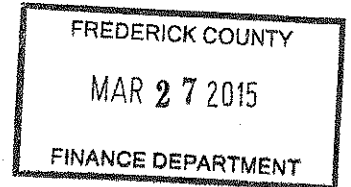


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



COPY

TO : Angela Whitacre – Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursements
DATE : March 26, 2015

Attached please find checks totaling \$10,627.54 from the Commonwealth of Virginia-Circuit Courts. These checks represent reimbursements from the State for prisoner extraditions. This amount can be posted to 10FL - 3010-019110-0058.

A copy of this memo will be sent to the Finance Department requesting appropriation.

Thank you.

RTW/asw

Attachments

Cc: Finance – 3102-5506-000-001

C.S. 3-30-15



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

Rick Miller
540/665-5660
Fax 540/665-8976

MEMORANDUM

To: Frederick County Finance Committee

From: Rick Miller, Voter Registrar, Frederick County 

Subject: Supplemental Budget Request for June 9, 2015 Republican Primary

Date: Friday, April 3, 2015

The Voter Registrar requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, April 15, 2015 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the Republican House of Delegates 29th District Primary to be held on Tuesday, June 9, 2015.

The amount of the Supplemental Budget Request is \$ 24,495.00. This amount will Cover all expenses related to the Republican Primary on Tuesday, June 9, 2015.

This Supplemental Budget Request is to be done from the 2015 – 2016 Budget year.

June 9, 2015 Republican Party Primary – 29th HOD Only

Supplemental Budget Request

Line Item Budget Requests

13010 - Electoral Board and Officials

1003 – 000 - Part Time/Extra Help	\$ 5,620.00
1006 – 002 - Compensation of Election Officials	\$ 10,575.00
3007 – 000 – Advertising	\$ 200.00
3010 – 000 – Other Contractual Services	\$ 4,786.60
5204 – 000 – Postage and Telephone	\$ 630.00
5401 – 000 – Office Supplies	\$ 200.00
5506 – 000 – Travel	\$ 862.50

13020 – Registrar

1003 – 001 – Part Time/Extra Help	\$ 270.00
1005 – 000 – Overtime	\$ 1,350.90

TOTAL \$ 24,495.00

DATE April 8, 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 31-081020-5413-000-000

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-081020-5413-000-000 for FY14-15 in the amount of \$3,500.00. No local public funds are involved.

The appropriation increase will allow us to receive and expend non-local public monies associated with The Widget Cup: An Exploration of Stem done in collaboration with Frederick County Public Schools, Winchester City Schools and generous sponsorship with local businesses.

We hope this request can be added to the next Finance Committee agenda. Please advise our office if you anticipate a delay. Thank you for your consideration.

revenue: 3-031-019110-0007

From: Wendy May <wmay@YesFrederickVA.com>
Sent: Thursday, March 26, 2015 10:11 AM
To: Patrick Barker, CEcD
Subject: Community Hosts Inaugural Widget Cup

Frederick^{CO}VA



PRESS RELEASE

PRESS RELEASE
FOR IMMEDIATE RELEASE

**COMMUNITY HOSTS INAUGURAL WIDGET CUP
– A DESIGN/BUILD CHALLENGE –**

Winchester, Va. (March 26, 2015) The Widget Cup: An Exploration of Stem, the community's inaugural design/build challenge, will be held on April 11, 2015 at Millbrook High School. Student teams from each of the area's four high schools (James Wood, John Handley, Millbrook, and Sherando) will vie for The Widget Cup trophy. Upon receiving the design challenge, competitors will consult, design, and build a widget before presenting the final product to a panel of industry-expert judges. Final products will be donated to a local non-profit, to be announced at the event.

The Widget Cup provides a rare opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action; translating coursework into real-world applications.

The event is a partnership between the Frederick County Economic Development Authority (FCEDA), Frederick County Public Schools, and Winchester City Schools. Generous sponsorship and event-day participation is being provided by Winchester Metals, Founding Sponsor, and Event Sponsors: Annandale Millwork & Allied Systems/Frogale Lumber Supply, Bank of Clarke County, Barrett Machine, Inc., Chick-fil-A Pleasant Valley/Rutherford Crossing, Crown Beverage Packaging, Fabritek/Winchester Tool, Home Depot Rapid Deployment Center 5030, NW Works, RCD Electrical Services, Shenandoah University Harry F. Byrd Jr. School of Business, and Winchester Printers.

"Technically skilled employees, who can demonstrate ingenuity and problem solving skills, are critical to the success of our community businesses," commented Sally Michaels, FCEDA existing business coordinator. "This event showcases what's already being implemented in our education systems to support business needs. It will bring excitement to the areas of STEM and CTE and allow businesses to interact with our future workforce."

"We're excited to be a supporter of The Widget Cup," said Josh Phelps, President of Winchester Metals and Founding Sponsor of the event. "We're looking forward to allowing these students to showcase the skills they've learned in STEM and CTE classes. These students are our future entrepreneurs, trades workers and business leaders and this competition allows them to demonstrate real-world skills that employers need in today's workforce."

Agenda & Logistics

The Widget Cup | April 11, 2015

Millbrook High School | 251 First Woods Dr. Winchester, VA 22603

8:45am-9am Welcome & Event Overview (*gymnasium*)
9-10am Phase I | Design (*gymnasium*)
10am-1pm Phase 2 | Build (*closed shop*)
1-1:30pm Break
1:30-2:30pm Phase 3 | Presentation of Widgets (*gymnasium*)

YesFrederickVA.com/WidgetCup

The event is open to the public. Businesses interested in sponsoring or volunteering for the event should contact Sally Michaels, Frederick County EDA existing business coordinator, at 540.665.0973.

About Frederick County Economic Development Authority

The Frederick County Economic Development Authority works as a catalyst to enhance the economy of Frederick County by promoting quality, balanced business development. The EDA provides a wide array of information and free services designed to help businesses locate or expand operations in Frederick County, Virginia. For additional information about the Frederick County EDA, please visit www.YesFrederickVA.com.

Contacts:

Sally Michaels
Existing Business Coordinator
Frederick County Economic Development Authority
540.665.0973 | smichaels@YesFrederickVA.com

Josh Phelps
President
Winchester Metals
540.667-9000 | jphelps@winchestermetals.com

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45 E. Boscawen St. Winchester, VA 22601 | 540.665.0973

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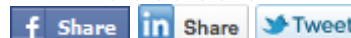
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to: pbarker@yesfrederickva.com
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Sent By:
Frederick County EDA
45 E. Boscawen St.
Winchester Virginia 22601
United States

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DATE April 8, 2015

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD
Executive Director

CC: Rod Williams
Interim County Administrator

RE: Local Economic Development Incentive Grants Audit Process

The following provides a brief insight into the audit process conducted by the Economic Development Authority (EDA) on Local Economic Development Incentive Grants (LEDIG). ON MINERALS (CHEMSTONE) COMPANY D/B/A CARMEUSE LIME AND STONE (CARMEUSE) will serve as the example.

Like all LEDIGs, a table was developed for staff auditing purposes. Information is first collected by CARMEUSE then cross checked two ways. The Frederick County Commissioner of Revenue's office is contacted to verify the status of capital investment values. Proprietary employment data is purchased by the EDA from the Virginia Employment Commission to verify status of employment goals. If necessary, on-site visits are conducted to verify.

- Capital Investment Goal | \$49,207,277 from June 1, 2012 to June 1, 2016.
- Employment Goal | 25 new jobs (at least) paying average annual wage of at least \$43,673 from June 1, 2012 to June 1, 2016.
- Employment Goal | Maintain current 22 jobs as of June 1, 2012.
- Location of Project | 508 Quarry Road, Clear Brook, VA

Date Required	Progress Report Submitted	Compliance Trend	Notes
December 1, 2012	Yes No	Yes No	
December 1, 2013	Yes No	Yes No	
December 1, 2014 December 1, 2015	Yes No	Yes No	
December 1, 2016	Yes No	Yes No	

Attached is the sample LEDIG audit template provided to CARMEUSE.

SAMPLE LOCAL ECONOMIC DEVELOPMENT INCENTIVE GRANTS AUDIT
COMPANY RESPONSE

COMPANY LETTERHEAD

(Date)

Patrick Barker, CEcD
Executive Director
Frederick County EDA
45 East Boscawen St, Suite 2
Winchester, VA 22601

RE: Performance Agreement CARMEUSE LIME AND STONE July 25, 2012

Dear Mr. Barker

CARMEUSE LIME AND STONE evaluated a number of locations for its manufacturing facility expansion. We selected the location in Frederick County, Virginia, over a potential site in Pennsylvania. The Frederick County, Virginia, location ultimately was chosen, in part, due to local and State incentives provided.

CARMEUSE LIME AND STONE recognizes, as part of receiving these incentives, the need to provide detailed progress reports of our performance goals for these incentives. To comply with the capital investment target as stated below, CARMEUSE LIME AND STONE is providing the enclosed documentation. (copies of purchase orders, County tax filings, installation bills, fixed assets reports etc.). For the employment targets as stated below, CARMEUSE LIME AND STONE submits the enclosed personnel data (records showing last name of employee, date hired and wage rate, as well as, total FTE employee count).

- Make a capital investment of at least \$49,207,277, which involves only taxable real property and/or taxable tangible personal property by June 1, 2016 in addition to the capital improvements at your Frederick County facility as of June 5, 2012.
- Create and maintain at least 25 new jobs at the facility at an average wage of \$43,673, in addition to maintaining the current 22 jobs at the facility as of June 5, 2012.

In the past 30 months, CARMEUSE LIME AND STONE has not downsized, closed or consolidated operations that resulted in employment layoffs in Virginia as a result of this new project.

We appreciate your consideration of this documentation to demonstrate satisfactory compliance with the goals set forth in the performance agreement and will be happy to provide additional information as needed.

Sincerely,

Chief Executive Officer

Company

Sharon Kibler

From: Cheryl Shiffler
Sent: Wednesday, February 18, 2015 1:14 PM
To: Ellen Murphy
Cc: Sharon Kibler; Jennifer Place
Subject: RE: Questions from Finance

Do you want me to include this email in the agenda?

From: Ellen Murphy
Sent: Wednesday, February 18, 2015 1:10 PM
To: Richard Shickle; Cheryl Shiffler
Subject: Questions from Finance

I will address this at the next finance meeting but wanted to get back to you immediately on the following:

TABLE 7:

Finance agenda Page 41 of the CAFR - 2014 Top 10 realty values vs 2005: The 2005 year shows the utility company under Potomac Edison on the chart (we did not value as Allegheny Power) - value being \$83,187,476. For the 2014 year this property was divided up and reported under: Shenandoah Valley Elec Coop at \$43,008.889 AND Rappahannock Elec at \$42,741,797. Other differences are due to new build-outs or new companies taking over the higher value spots.

TABLE 5:

Finance agenda Page 39 of the CAFR - 2014 assessments of all classes of taxable property: Specific question regarding Public Service Property - No local assessment is done on public service property. Per Virginia State Code assessment of all public service and railroad property is completed by the state after the filing by the utility or railroad. I have verified that the numbers we reported and assessed are correct by the filing of the State Corporation Commission. Public Service real estate rate on property applies to the ground and operating equipment permanently attached while the personal property is moveable equipment and trucks (thus the relatively low value on the "personal property" category). This is by state mandate and not negotiable.

Hope this is what you needed. If you have any other questions, please do not hesitate to contact me! Keep warm..... Ellen

Ellen E. Murphy, MCOR
Commissioner of the Revenue
Frederick County, Virginia
107 North Kent Street
Winchester VA 22601
Office: 540.665.5681
Direct: 540.722.8334
Fax: 540.667.6487
emurphy@fcva.us

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

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

GRANT APPLICATION & ACCEPTANCE POLICY

Frederick County, VA

I. PURPOSE

This document outlines the policies for submitting grant applications on behalf of Frederick County, and the acceptance and appropriation of all grant awards. To ensure that grant applications are within the scope of Frederick County's goals and to facilitate coordination between County departments, Administration, Finance and Treasurer.

II. SCOPE

This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

III. DEFINITIONS

A. Donations

A donation is a gift given voluntarily for charitable purposes, generally without any requirements or special conditions regarding use. While all unbudgeted revenues must be appropriated by the Board of Supervisors, donations are not subject to the requirements of this policy.

B. Funding Agency/Source

The original financial source for a grant, typically in the form of a government agency or non-profit organization. Another term that can be used is Granting Agency.

C. Grants

A grant may be a sum of money, or services, given for specific purposes, typically as a result of a grant application or proposal which has been submitted to the funding organization.

IV. GUIDELINES

- A.** No grant application shall be submitted to the funding agency or organization without the prior approvals defined in Section V of this policy.
- B.** Grants are to be approved, whenever possible, through the annual budget process.
- C.** All grants require award approval and appropriation from the Board of Supervisors, either through the annual budget process or at regular Board of Supervisors meetings.
- D.** For grant awards that are accepted outside of the annual budget cycle, it is the

responsibility of the requesting department to submit a request for consideration by the Finance Committee.

V. PROCESS

A. Grant Application Approval through the Budget Process

1. Grants are to be approved, whenever possible, through the annual budget process using the appropriate budget revenue(s) and expenditure(s).
2. If the grant is included in the Frederick County Adopted Budget and appropriated during the budget process, i.e. the revenue, expenditures, and local match, then no additional approval is required for the application, acceptance, and appropriation of the grant. The County Administrator may authorize the application and acceptance. The County Administrator will notify the Finance Department of all authorized grant applications.
3. Requesting department shall provide the following information relating to the grant with budget submission:
 - Local match requirements.
 - Source(s) and amount(s) of local match funding, if required.
 - Other associated and/or on-going local costs, not specifically part of the grant, to be incurred if the grant is awarded.
 - Requirements for continued local funding for the program or activity once the grant period expires.
4. The requesting department shall submit the grant application to the Granting Agency.

B. Grant Application Approval Outside the Budget Process

When grant opportunities do not coincide with the annual budget process, the requesting department shall:

1. Provide the following information relating to the grant to the Finance Department for review:
 - Local match requirements.
 - Source(s) and amount(s) of local match funding, if required.
 - Other associated and/or on-going local costs, not specifically part of the grant, to be incurred if the grant is awarded.
 - Requirements for continued local funding for the program or activity once the grant period expires.
 - Completed grant application.

GRANT APPLICATION & ACCEPTANCE POLICY

Frederick County, VA

2. The Finance Department will forward the above information for further action. The approval progression of grant applications is dependent upon the following:
 - a. **No matching funds required from fund balance and requires no continuing obligation to fund the program beyond the grant period.** The County Administrator may authorize the grant application or may determine that an action by the Board of Supervisors is appropriate. The County Administrator will notify the Finance Department of all authorized grant applications.
 - b. **Matching funds requiring a fund balance allocation or a budget amendment or requires the addition of personnel or requires a continuing obligation.** The grant application and appropriation must be approved by the Board of Supervisors, via the Finance Committee whenever possible. Approval by the Board of Supervisors will permit the County Administrator to authorize the grant application. The appropriation will be pending the receipt of the grant award.
3. The requesting department shall submit the grant application to the Granting Agency following the receipt of appropriate approvals.

C. Award and Acceptance

1. Forward the final grant award/acceptance notification to the Finance Department. Include the following information:
 - Revenue and expenditure code(s).
 - Date of Board of Supervisor approval, if applicable.
2. The Finance department will appropriate funds based upon the prior pending appropriation approval by the Board of Supervisors.
3. The Finance department will forward grant and appropriation information to the Treasurer.

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/12/15	INSPECTIONS	MEMBERSHIP DUES	3401	5413	000	000	(20.00)
	INSPECTIONS		3401	5801	000	000	20.00
3/13/15	INFORMATION TECHNOLOGY	COVER COST OF VMWARE MAINTENANCE SERVICE	1220	3002	000	000	(12,000.00)
	INFORMATION TECHNOLOGY		1220	3005	000	000	12,000.00
3/13/2015	COUNTY OFFICE BUILDINGS/COURTHOUSE	FACILITYDUDE UTILITY BILL	4304	3010	000	000	(7,456.54)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	000	7,456.54
3/13/2015	FIRE AND RESCUE	INCREASED COST OF EQUIPMENT	3505	5404	000	000	(1,000.00)
	FIRE AND RESCUE		3505	8009	000	000	1,000.00
3/13/2015	FIRE AND RESCUE	TO COVER LINE ITEM EXPENSES	3505	4003	000	002	(500.00)
	FIRE AND RESCUE		3505	5409	000	000	500.00
3/16/2015	COUNTY ATTORNEY	ADDITIOANL BAR ASSOCIATION DUES	1202	3002	000	000	(53.00)
	COUNTY ATTORNEY		1202	5801	000	000	53.00
3/18/2015	SHERIFF	MEMBERSHIP DUES	3102	5506	000	000	(840.00)
	SHERIFF		3102	5801	000	000	840.00
3/18/2015	CLERK OF THE CIRCUIT COURT	NCSC COURSE	2106	5401	000	000	(700.00)
	CLERK OF THE CIRCUIT COURT		2106	5506	000	000	700.00
3/19/2015	REFUSE COLLECTION	PRINTING SERVICES	4203	3004	000	003	(500.00)
	REFUSE COLLECTION		4203	3006	000	000	500.00
3/19/2015	PARKS MAINTENANCE	BALLFIELD LIGHT POLE INSPECTIONS	7103	3012	000	000	(8,114.85)
	PARKS MAINTENANCE		7109	3012	000	003	(7,934.85)
	CLEARBROOK PARK		7109	3004	000	003	8,114.85
	SHERANDO PARK		7110	3004	000	003	7,934.85
3/20/2015	COUNTY ATTORNEY	FY15 SUMMER INTERN	1202	1003	000	000	(2,400.00)
	OTHER		1224	3002	000	000	2,400.00
3/23/2015	AGRICULTURE	DUES	8301	5506	000	000	(70.00)
	AGRICULTURE		8301	5801	000	000	70.00
3/23/2015	AGRICULTURE	PROGRAM SUPPLIES	8301	9002	000	000	(1.00)
	AGRICULTURE		8301	5401	000	000	1.00
3/24/2015	AGRICULTURE	POSTAGE & PHONE	8301	5506	000	000	(1,100.00)
	AGRICULTURE		8301	5204	000	000	1,100.00
3/24/2015	AGRICULTURE	PROGRAM SUPPLIES	8301	5506	000	000	(173.00)
	AGRICULTURE		8301	5401	000	000	173.00
3/30/2015	FIRE AND RESCUE	EQUIPMENT	3505	8009	000	000	(10,746.60)
	FIRE AND RESCUE		3505	5404	000	000	10,746.60
3/30/2014	FIRE AND RESCUE	UNIFORM EXPENSES	3505	5204	000	000	(5,000.00)
	FIRE AND RESCUE		3505	5410	000	000	5,000.00
4/1/2015	COUNTY ATTORNEY	COURT FILING FEE FOR PSB REFINANCING	1202	3002	000	000	(21.00)
	COUNTY ATTORNEY		1202	5413	000	000	21.00

County of Frederick
 General Fund
 March 31, 2015

ASSETS	FY15 <u>3/31/2015</u>	FY14 <u>3/31/2014</u>	Increase (Decrease)
Cash and Cash Equivalents	47,829,763.46	41,687,884.05	6,141,879.41 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	2,724,690.61	3,001,517.71	(276,827.10)
Streetlights	1,044.50	1,587.42	(542.92)
Commonwealth, Federal, 45 day Taxes	17,063.69	45,067.93	(28,004.24)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	3,061.78	5,642.43	(2,580.65)
GL controls (est. rev / est. exp)	<u>(8,719,798.46)</u>	<u>(11,054,883.66)</u>	<u>2,335,085.20</u> (1) Attached
TOTAL ASSETS	<u>42,592,319.81</u>	<u>34,423,310.11</u>	<u>8,169,009.70</u>
LIABILITIES			
Accrued Liabilities	0.00	589,123.05	(589,123.05) *B
Performance Bonds Payable	491,136.32	420,366.77	70,769.55
Taxes Collected in Advance	181,507.28	201,980.50	(20,473.22)
Deferred Revenue	<u>2,743,112.80</u>	<u>3,048,487.06</u>	<u>(305,374.26)</u> *C
TOTAL LIABILITIES	3,415,756.40	4,259,957.38	(844,200.98)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	590,254.35	716,337.46	(126,083.11) (2) Attached
Conservation Easement	4,779.85	2,135.00	2,644.85
Peg Grant	66,131.05	181,138.00	(115,006.95) *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	2,796,108.30	1,227,672.37 (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>32,101,358.14</u>	<u>24,121,811.75</u>	<u>7,979,546.39</u> (4) Attached
TOTAL EQUITY	<u>39,176,563.41</u>	<u>30,163,352.73</u>	<u>9,013,210.68</u>
TOTAL LIAB. & EQUITY	<u>42,592,319.81</u>	<u>34,423,310.11</u>	<u>8,169,009.70</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	138,499,390	130,209,536	8,289,854
Appropriations	(61,032,458)	(60,210,277)	(822,180)
Est.Tr.to Other fds	(86,776,985)	(81,770,479)	(5,006,506)
Encumbrances	590,254	716,337	(126,083)
	(8,719,798)	(11,054,884)	2,335,085

General Fund Purchase Orders @3/31/15

DEPARTMENT	Amount	Description
Animal Shelter	17,075.00	(5) Double Stacked Steel Cat Cages on Cabinet Bases
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
	47,786.49	Uniforms
	11,394.60	Fire Hose
	6,719.20	Multi-Force Door for Training Purposes
	8,064.25	(9) CPR Manikins with Case
	18,205.98	Stretcher and Ramp System
	5,615.00	Patient Ramp with Winch Loading System
	9,334.30	Transport System
MIS	25,634.30	UPS Backup System
	3,250.00	Tax Ticket Paper
Parks	30,032.00	Chemicals for Pools
	8,000.00	Rose Hill Park Engineering Service
	1,817.55	Event Shirts for Half Marathon
	3,850.00	Pool Diagnostic and Repair
	46,602.80	Clearbrook and Sherando Pool Tanks w/Facepiping
	3,401.96	Furniture
	26,013.72	Grass Seed and Fertilizer
	18,749.70	Pole Inspection for Clearbrook and Sherando
Refuse Collection	5,960.00	Concrete Wall/Slab for Gainesboro Citizens Site
Sheriff	4,520.00	(8) Body Armor
	81,125.52	(3) F150 4X4 Supercrew Trucks
Treasurer	4,161.38	Envelopes
Total	590,254.35	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @3/31/15	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
Library	72,712.00	on the Huntsberry property.
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 @3/31/15

(4) Fund Balance Adjusted	
Ending Balance@3/31/15	36,065,267.35
Revenue 3/15	82,968,623.80
Expenditures @3/15	(44,055,825.95)
Transfers @3/15	(42,876,707.06)
3/15 Adjusted Fund Balance	32,101,358.14

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

REVENUES:	<u>Appropriated</u>	FY15 3/31/15 <u>Actual</u>	FY14 3/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	93,490,226.00	43,630,663.77	41,330,048.02	2,300,615.75 (1)
Other local taxes	30,213,611.00	20,325,406.25	19,158,927.97	1,166,478.28 (2)
Permits & Privilege fees	1,248,473.00	1,243,549.75	912,459.52	331,090.23 (3)
Revenue from use of money and property	138,077.30	171,997.49	138,417.48	33,580.01 (4)
Charges for Services	2,372,232.00	1,692,580.89	1,509,871.22	182,709.67
Miscellaneous	542,202.18	440,582.31	324,277.49	116,304.82
Recovered Costs	1,606,021.98	2,214,800.30	2,024,070.77	190,729.53 (5)
Intergovernmental:				
Commonwealth	8,836,046.43	13,222,304.44	13,385,085.88	(162,781.44) (6)
Federal	52,500.00	26,738.60	76,584.77	(49,846.17) (7)
Transfers	.	0.00	0.00	0.00
TOTAL REVENUES	<u>138,499,389.89</u>	<u>82,968,623.80</u>	<u>78,859,743.12</u>	<u>4,108,880.68</u>
 EXPENDITURES:				
General Administration	9,596,919.84	6,986,110.27	7,023,949.69	(37,839.42)
Judicial Administration	2,437,160.85	1,572,869.02	1,508,960.80	63,908.22
Public Safety	30,737,478.20	21,859,505.15	20,662,871.18	1,196,633.97
Public Works	4,299,374.92	2,670,467.76	3,016,596.49	(346,128.73)
Health and Welfare	7,232,385.00	5,075,449.75	4,467,872.35	607,577.40
Education	56,000.00	42,000.00	42,369.75	(369.75)
Parks, Recreation, Culture	5,869,124.59	3,865,945.33	3,640,389.50	225,555.83
Community Development	2,986,029.50	1,983,478.67	2,416,254.02	(432,775.35)
TOTAL EXPENDITURES	<u>63,214,472.90</u>	<u>44,055,825.95</u>	<u>42,779,263.78</u>	<u>1,276,562.17 (8)</u>
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	84,594,969.80	42,876,707.06	40,621,868.70	2,254,838.36 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(9,310,052.81)	(3,963,909.21)	(4,541,389.36)	(577,480.15)
 Fund Balance per General Ledger		<u>36,065,267.35</u>	<u>28,663,201.11</u>	<u>7,402,066.24</u>
Fund Balance Adjusted to reflect Income Statement @3/31/15		32,101,358.14	24,121,811.75	7,979,546.39

(1)General Property Taxes	FY15	FY14	Increase/Decrease
Real Estate Taxes	23,107,306	22,569,353	537,954
Public Services	1,158,065	965,025	193,040
Personal Property	18,312,977	16,755,520	1,557,457
Penalties and Interest	817,904	763,834	54,069
Credit Card Chgs./Delinq.Advertising	(25,304)	(22,303)	(3,001)
Adm.Fees For Liens&Distress	259,716	298,619	(38,904)
	43,630,664	41,330,048	2,300,616

(2) Other Local Taxes

Local Sales and Use tax	7,177,687.38	6,644,832.46	532,854.92
Communications Sales Tax	785,647.57	789,486.88	(3,839.31)
Utility Taxes	2,034,666.78	1,994,746.73	39,920.05
Business Licenses	5,686,238.26	5,267,872.66	418,365.60
Auto Rental Tax	70,490.60	75,825.50	(5,334.90)
Motor Vehicle Licenses Fees	514,589.52	518,786.98	(4,197.46)
Bank Stock Taxes & Franchise	-	23,054.00	(23,054.00)
Recordation Taxes	899,743.62	847,969.55	51,774.07
Meals Tax	2,858,651.94	2,698,188.12	160,463.82
Lodging Tax	276,878.36	277,860.78	(982.42)
Street Lights	16,612.32	16,142.67	469.65
Star Fort Fees	4,199.90	4,161.64	38.26
Total	20,325,406.25	19,158,927.97	1,166,478.28

(3)Permits&Privileges

Dog Licenses	32,217.00	36,261.00	(4,044.00)
Land Use Application Fees	7,400.00	4,800.00	2,600.00
Transfer Fees	1,991.47	1,886.17	105.30
Development Review Fees	309,353.92	226,879.85	82,474.07
Building Permits	679,707.80	489,247.64	190,460.16
2% State Fees	11,387.06	3,866.47	7,520.59
Electrical Permits	56,435.00	51,059.00	5,376.00
Plumbing Permits	10,111.00	6,300.00	3,811.00
Mechanical Permits	47,118.50	35,779.39	11,339.11
Sign Permits	1,920.00	2,550.00	(630.00)
Permits for Commercial Burning	500.00	300.00	200.00
Explosive Storage Permits	700.00	200.00	500.00
Blasting Permits	210.00	360.00	(150.00)
Land Disturbance Permits	83,098.00	50,020.00	33,078.00
Septic Haulers Permit	200.00	200.00	-
Sewage Installation License	600.00	300.00	300.00
Residential Pump and Haul Fee	-	100.00	(100.00)
Transfer Development Rights	600.00	2,350.00	(1,750.00)
Total	1,243,549.75	912,459.52	331,090.23

(4) Revenue from use of

Money	113,018.53	85,445.43	27,573.10
Property	58,978.96	52,972.05	6,006.91
Total	171,997.49	138,417.48	33,580.01

(5) Recovered Costs	FY15	FY14	Increase/Decrease
Recovered Costs Treas.Office	44,626.00	44,582.00	44.00
Worker's Comp	950.00	950.00	-
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	9,397.87	9,842.27	(444.40)
Reimb.Public Works/Planning Clean Up	723.75		
Clarke County Container Fees	34,793.35	35,040.64	(247.29)
City of Winchester Container Fees	28,576.87	27,263.73	1,313.14
Refuse Disposal Fees	44,521.21	49,161.73	(4,640.52)
Recycling Revenue	46,547.16	64,742.79	(18,195.63)
Sheriff Restitution	-	134.36	(134.36)
Fire & Rescue Merchandise(Resale)	-	78.00	(78.00)
Container Fees Bowman Library	1,159.66	1,270.37	(110.71)
Restitution Victim Witness	8,028.53	4,742.66	3,285.87
Reimb.of Expenses Gen.District Court	21,885.12	20,300.62	1,584.50
Reimb.-Public Work Salaries	-	547.76	(547.76)
Winchester EDC	-	54,000.00	(54,000.00)
Reimb.Task Force	49,344.52	36,532.70	12,811.82
EDC Revenue/Recovered Costs	-	1,400.00	(1,400.00)
Sign Deposits Planning	(50.00)	50.00	(100.00)
Reimb. Elections	4,402.01	2,640.65	1,761.36
Reimb.Street Signs	-	1,394.40	(1,394.40)
Grounds Maint.Frederick Co.Schools	197,106.43	174,265.96	22,840.47
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	12,825.00	17,621.00	(4,796.00)
Proffer Sovereign Village	14,634.92	36,587.30	(21,952.38)
Proffer Redbud Run	32,270.00	109,718.00	(77,448.00)
Clerks Reimbursement to County	7,618.29	8,723.89	(1,105.60)
Proffer Canter Estates	8,175.94	12,263.91	(4,087.97)
Proffer Village at Harvest Ridge	7,695.00	12,312.00	(4,617.00)
Proffer Snowden Bridge	440,776.05	420,734.96	20,041.09
Proffer Meadows Edge Racey Tract	352,520.00	463,312.00	(110,792.00)
Sheriff Reimbursement	21,105.74	139,649.33	(118,543.59)
Proffer Cedar Meadows Proffer	9,762.00	29,286.00	(19,524.00)
Total	2,214,800.30	2,024,070.77	190,729.53

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

(6) Commonwealth Revenue	3/31/15	3/31/14	
	FY15	FY14	Increase/Decrease
Motor Vehicle Carriers Tax	36,948.73	37,981.90	(1,033.17)
Mobile Home Titling Tax	89,406.17	60,343.04	29,063.13
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.	294,803.58	301,490.85	(6,687.27)
Shared Expenses Sheriff	1,604,477.75	1,555,027.81	49,449.94
Shared Expenses Comm.of Rev.	142,102.73	140,330.08	1,772.65
Shared Expenses Treasurer	108,079.53	108,317.55	(238.02)
Shared Expenses Clerk	266,964.42	285,212.80	(18,248.38)
Public Assistance Grants	2,785,583.64	2,399,767.96	385,815.68
Litter Control Grant	15,515.00	15,502.00	13.00
Other Revenue from the Commonwealth	189,785.00	-	189,785.00
Emergency Services Fire Program	239,007.00	223,725.00	15,282.00
DMV Grant Funding	29,032.16	18,869.14	10,163.02
State Grant Emergency Services	62,786.60	-	62,786.60
DCJS & Sheriff (State Grants)	134,181.10	27,269.40	106,911.70
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	221,776.83	193,620.78	28,156.05
Spay/Neuter Assistance-State	2,232.14	2,511.25	(279.11)
State Reimbursement-EDC	-	900,000.00	(900,000.00)
VDEM Grant Sheriff	-	6,598.33	(6,598.33)
Wireless 911 Grant	48,029.34	43,233.64	4,795.70
State Forfeited Asset Funds	18,227.63	12,509.17	5,718.46
Victim Witness	51,610.00	50,111.00	1,499.00
Fire and Rescue OEMS Reimb.	4,882.38	2,142.00	2,740.38
IT/GIS Grants	-	25,000.00	(25,000.00)
Total	13,222,304.44	13,385,085.88	(162,781.44)

*1 Increase for Special Needs

*2 DEQ Stormwater revenue

*3 Abbott Grant \$99,064.88

County of Frederick

General Fund

March 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	10,191.60	36,077.00	(25,885.40)
Emergency Services Grant-Federal	4,098.00	-	4,098.00
Total	26,738.60	76,584.77	(49,846.17)

(8) Expenditures

Expenditures increased \$1,276,562.17 in total. **Public Safety** increased \$1,196,633.97. The Sheriff's department purchased (24) vehicles totaling \$587,223.00. Additionally, the contribution for the local share for the Jail though the third quarter increased \$314,683.60 from the previous year. **Public Works** decreased \$346,128.73 and reflects the \$410,027.71 Gainesboro Citizen's Site in the previous year. The \$432,775.35 decrease in **Community Development** reflects the transfer of the Economic Development Authority to a separate fund. The Transfers increased \$2,254,838.36. See chart below:

(9) Transfers Increased \$2,254,838.36	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	954,525.82	1,425,149.91	(470,624.09) *2
Transfer to Capital Projects Fund	1,000,000.00	800,882.79	199,117.21 *3
Transfer to Development Project Fd(27)	0.00	422,696.00	(422,696.00)
Transfer to School Capital Projects Fund	542,593.92	-	542,593.92 *4
Operational Transfers	174,254.77	(19,499.65)	193,754.42 *5
Total	42,876,707.06	40,621,868.70	2,254,838.36

*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
 March 31, 2015

ASSETS	FY2015 <u>3/31/15</u>	FY2014 <u>3/31/14</u>	Increase <u>(Decrease)</u>
Cash	5,481,337.50	5,179,335.85	302,001.65 *1
GL controls(est.rev/est.exp)	<u>(907,271.63)</u>	<u>(507,727.26)</u>	<u>(399,544.37)</u>
TOTAL ASSETS	<u>4,574,065.87</u>	<u>4,671,608.59</u>	<u>(97,542.72)</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	31,557.24	31,557.10	0.14
	<u>2,427,409.63</u>	<u>2,562,523.42</u>	<u>(135,113.79) *2</u>
TOTAL EQUITY	<u>2,458,966.87</u>	<u>2,594,080.52</u>	<u>(135,113.65)</u>
TOTAL LIABILITY & EQUITY	<u>4,574,065.87</u>	<u>4,671,608.59</u>	<u>(97,542.72)</u>

NOTES:

*1 Cash increased \$302,001.65. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance decreased \$135,113.79. The beginning 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), overtime and inmate medical costs (\$358,000.00), and the year to date revenue less expenditures of \$613,391.72.

Current Unrecorded Accounts Receivable-	<u>FY2015</u>
Prisoner Billing:	25,306.75
Compensation Board Reimbursement 3/15	<u>439,595.53</u>
Total	464,902.28

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2015 3/31/15 <u>Actual</u>	FY2014 3/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation		110.51	-	110.51
Interest	-	6,433.35	5,395.52	1,037.83
Sale of Salvage&Surplus	-	-	76.00	(76.00)
Supervision Fees	43,446.00	29,398.00	27,078.30	2,319.70
Drug Testing Fees	5,000.00	565.00	1,505.00	(940.00)
Work Release Fees	405,150.00	219,728.49	236,089.72	(16,361.23)
Federal Bureau Of Prisons	0.00	3,510.28	1,509.32	2,000.96
Local Contributions	6,253,129.00	5,602,369.54	5,530,765.00	71,604.54
Miscellaneous	15,000.00	5,043.90	16,289.68	(11,245.78)
Phone Commissions	300,000.00	199,725.54	89,852.07	109,873.47
Food & Staff Reimbursement	115,000.00	80,416.17	83,670.67	(3,254.50)
Elec.Monitoring Part.Fees	144,000.00	58,278.34	74,338.60	(16,060.26)
Employee Meal Supplements	200.00	0.00	42.50	(42.50)
Share of Jail Cost Commonwealth	1,066,042.00	608,468.11	509,680.00	98,788.11
Medical & Health Reimb.	50,000.00	48,236.06	44,260.42	3,975.64
Shared Expenses CFW Jail	4,973,170.00	3,554,044.76	3,520,144.85	33,899.91
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	1,751.18	6,624.00	(4,872.82)
Bond Proceeds	0.00	0.00	221,000.00	(221,000.00)
Transfer From General Fund	4,991,484.00	3,664,935.10	3,350,251.50	314,683.60
TOTAL REVENUES	18,877,170.00	14,238,320.33	13,980,617.15	257,703.18
EXPENDITURES:	19,815,998.87	13,624,928.61	12,886,208.54	738,720.07
Excess(Deficiency)of revenues over expenditures		613,391.72	1,094,408.61	(481,016.89)
FUND BALANCE PER GENERAL LEDGER		<u>1,814,017.91</u>	<u>1,468,114.81</u>	<u>345,903.10</u>
Fund Balance Adjusted To Reflect Income Statement 3/31/15		2,427,409.63	2,562,523.42	(135,113.79)

County of Frederick
Fund 12 Landfill
March 31, 2015

ASSETS	FY2015 3/31/15	FY2014 3/31/14	Increase (Decrease)
Cash	31,794,506.73	30,856,663.37	937,843.36
Receivables:			
Accounts Receivable			
Fees	525,785.83	559,198.73	(33,412.90) *1
Accounts Receivable Other	0.00	12.00	(12.00)
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>(4,334,719.22)</u>	<u>(2,270,998.40)</u>	<u>(2,063,720.82)</u>
TOTAL ASSETS	<u>46,467,917.77</u>	<u>49,036,894.46</u>	<u>(2,568,976.69)</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	11,908,968.42	29,567.36 *2
Retainage Payable	9,244.62	0.00	9,244.62
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>12.00</u>	<u>(12.00)</u>
TOTAL LIABILITIES	<u>12,126,691.64</u>	<u>12,068,709.32</u>	<u>57,982.32</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	720,670.00	242,234.60	478,435.40 *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>23,762,114.13</u>	<u>26,867,508.54</u>	<u>(3,105,394.41) *4</u>
TOTAL EQUITY	<u>34,341,226.13</u>	<u>36,968,185.14</u>	<u>(2,626,959.01)</u>
TOTAL LIABILITY AND EQUITY	<u>46,467,917.77</u>	<u>49,036,894.46</u>	<u>(2,568,976.69)</u>

NOTES:

*1 Landfill receivables decreased \$33,412.90. Landfill fees at 3/15 were \$424,301.42 compared to \$390,216.93 at 3/14 for an increase of \$34,084.49. Delinquent fees at 3/15 were \$98,246.49 compared to \$165,233.91 at 3/14 for a decrease of \$66,987.42.

*2 Remediation increased \$29,567.36 for interest.

*3 The encumbrance balance at 3/31/15 was \$720,670.00 and includes \$33,426 for an LED monument sign, \$30,912 for granular silica gel, and \$656,332 for a 2015 CAT 826K with GPS upgrade.

*4 Fund balance decreased \$3,105,394.41. 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 a used motor grader, and unexpected changes in work to reconstruct the leachate holding pool. Additionally, (\$1,575,000.00) to cover the cost of the closure of nine(9) acres within the construction/demolition debris landfill, and the year to date revenue less expenditures for \$756,938.99.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 3/31/15

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY15 3/31/15 <u>Actual</u>	FY14 3/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	2,665.57	2,706.16	(40.59)
Interest on Bank Deposits	20,000.00	42,858.08	40,159.40	2,698.68
Salvage and Surplus	0.00	88,001.55	81,679.50	6,322.05
Sanitary Landfill Fees	4,653,000.00	3,295,002.96	3,244,427.86	50,575.10
Charges to County	0.00	234,116.10	232,022.24	2,093.86
Charges to Winchester	0.00	65,960.12	65,034.44	925.68
Tire Recycling	54,000.00	129,726.05	90,942.97	38,783.08
Reg. Recycling Electronics	60,000.00	28,588.01	28,768.60	(180.59)
Greenhouse Gas Credit Sales		3,668.28	0.00	3,668.28
Miscellaneous	0.00	4,843.00	7,990.70	(3,147.70)
Wheel Recycling	144,000.00	10,491.47	0.00	10,491.47
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	116,262.00	105,313.32	89,917.80	15,395.52
Landfill Gas To Electricity	363,925.00	381,147.32	435,107.30	(53,959.98)
Waste Oil Recycling		7,506.19	17,327.22	(9,821.03)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,411,187.00	4,399,888.02	4,336,084.19	63,803.83
Operating Expenditures	4,740,244.44	2,248,994.11	2,266,353.60	(17,359.49)
Capital Expenditures	5,726,331.78	1,393,954.92	207,830.00	1,186,124.92
TOTAL Expenditures	10,466,576.22	3,642,949.03	2,474,183.60	1,168,765.43
Excess(deficiency)of revenue over expenditures		756,938.99	1,861,900.59	(1,104,961.60)
Fund Balance Per General Ledger		23,005,175.14	25,005,607.95	(2,000,432.81)
FUND BALANCE ADJUSTED		23,762,114.13	26,867,508.54	(3,105,394.41)

County of Frederick, VA
Report on Unreserved Fund Balance
April 9, 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)
EDC incentive - Chemstone	(150,000)
Bariatric Equipment - F&R	(16,406)
COR refund - Sonoco	(2,933)
COR refund - United Rentals	(5,523)
COR refund - BMW Financial Services	(2,796)
COR refund - mortgage company	(60,113)
	(1,969,460)

Fund Balance, April 9, 2015 **36,065,267**