



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: December 16, 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, December 16, 2015 at 8:00 a.m. Member Richard Shickle was absent.

() = no action required)

1. The NRADC Superintendent requests an NRADC fund budget transfer in the amount of \$380,000 from medical insurance to overtime and merit reserve. Policy requires Board approval to transfer out of a fringe benefit line item. See attached memo, p. 3. The committee recommends approval.
2. The Voter Registrar requests a General Fund supplemental appropriation in the amount of \$38,614. This amount represents costs associated with the March 2016 Presidential Primaries. Local funds are required. See attached memo, p. 4 – 5. The committee recommends approval.
3. The Winchester Regional Airport Director provides an update on the Airport operating budget for FY 2016. See attached information, p. 6 – 26. No action required.
4. The Planning Deputy Director requests a General Fund supplemental appropriation in the amount of \$100,000. This represents a monetary contribution proffered related to the Stephenson Village Planned Residential Community for the Clearbrook Volunteer Fire & Rescue Company. See attached memo, p. 27 – 28. The committee recommends approval.

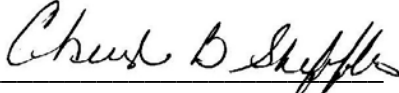
5. Closed session, pursuant to Virginia Code Section 2.2-3711(A)(3), for discussion or consideration of the acquisition of real property for a public purpose, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the County. Motions to go into closed session, conclude closed session, and certify closed session were made by Mr. Lofton, seconded by Ms. Rudolph, and approved by the committee. The closed session was certified by a roll call vote of each voting member of the committee present. The committee recommends a General Fund supplemental appropriation in the amount of \$92,000 in proffer funds to purchase property.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for November 2015. See attached, p. 29.
2. The Finance Director provides an FY 2016 Fund Balance Report ending December 10, 2015. See attached, p. 30.
3. The Finance Director provides financial statements for the month ending November 30, 2015. See attached, p. 31 – 41.
4. An updated FY 2017 budget calendar is provided. See attached, p. 42.
5. NW Works sends a letter of appreciation for the support received from the County. See attached, p. 43.

Respectfully submitted,

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

By 
Cheryl B. Shiffler, Finance Director

Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



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

MEMORANDUM

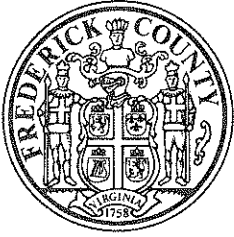
To: Cheryl Shiffler, Frederick County Finance Director
From: James F. Whitley, Superintendent *JFW*
Date: November 19, 2015
Subject: Transfers

Request approval to transfer \$380,000 from 11-033010-2005, Hospital/Medical Plans, to the following line items:

4-011-033010-1005-000-000 - Overtime	\$190,000
4-011-093010-5807-000-001 - Merit Reserve	\$190,000

This request is due to numerous officer vacancies that have arisen from retirements, disciplinary actions and resignations, as well as the Merit increase that was effective 7/2015 and CAD advancements that will be effective 1/2016.

Your consideration of this request is most appreciated.



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 of Frederick *RM*

Subject: Supplemental Budget Request for March 1, 2016 Presidential Primaries

Date: December 4, 2015

The Voter Registrar requests to be placed on the Fredrick County Finance Committee agenda for the Wednesday, December 16, 2015 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the March 1, 2016 Presidential Primaries (Copy Enclosed). Presidential Primaries for both the Democratic and Republican Parties have been certified for the entire Commonwealth. The Department of Elections will certify all candidates and the ballot order to all localities by Thursday, December 17, 2015. The amount of the Supplemental Budget Request is \$ 38,613.59. This amount will cover all expenses related to the Presidential Primaries on Tuesday, March 1, 2016. This Supplemental Budget Request is be done from the 2015 – 2016 Budget year. Per the Code of Virginia 24.2 – 545, Part F, the cost of Presidential Primaries will be covered in its entirety by the Commonwealth of Virginia., pursuant to the provisions of the appropriation act.

FREDERICK COUNTY FINANCE COMMITTEE

FREDERICK COUNTY ELECTORAL BOARD/VOTER REGISTRAR

SUPPLEMENTAL BUDGET REQUEST
MARCH 1, 2016 PRESIDENTIAL PRIMARIES

SUPPLEMENT FROM 2015 – 2016 BUDGET YEAR

EXPENSES

Machine Technician, Machine Custodian – PT Workers	\$ 6,520.00	Code 13010-1003-000-000
Poll Workers	\$ 22,200.00	13010-1006-000-002
Newspaper Ad	\$ 250.00	13010-3007-000-000
Machine Programming, Machine Moving, Printing	\$ 6,673.79	13010-3010-000-000
Freight & Postage	\$ 718.70	13010-5204-000-000
Office Supplies	\$ 400.00	13010-5401-000-000
Mileage – Electoral Board, Machine Technician, Machine Custodian,	\$ 760.50	13010-5506-000-000
PT Help – Other	\$ 180.00	13020-1003-001-000
Overtime – Asst. Registrar, PT Asst. Registrar	\$ 910.60	13020-1005-000-000
<u>TOTAL</u>	<u>\$ 38,613.59</u>	

**FREDERICK COUNTY TO BE REIMBURSED FOR ALL EXPENSES BY THE
COMMONWEALTH OF VIRGINIA.**



WINCHESTER REGIONAL AIRPORT

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

Memo

To: Cheryl Shiffler, Finance Director, Frederick County
CC: Brenda G. Garton, Administrator, Frederick County
Gene Fisher, Frederick County Board of Supervisors
Mary Blowe, Finance Director, City of Winchester
Eden Freeman, Manager, City of Winchester
From: Renny Manuel, Director, Winchester Regional Airport (RM)
Date: November 13, 2015
Re: Operating Budget Update on Revenue through October 2015

On behalf of the Winchester Regional Airport Authority I am providing you with an update on the operating budget for year ending June 2016 revenue/cash status.

Attached is a copy of the FY 2016 Operating Budget that was submitted for funding approval in December 2015 which has been adjusted to reflect increases in salaries and fringes that occurred after the operating budget was approved.

The majority of revenue in the budget is generated from the sale of fuel. While aircraft activity has increased fuel sales have not. In speaking with other airport managers throughout the Commonwealth the decline in fuel sales is the same at their airports. The revenue chart included with this document shows that the sale of fuel would be generating approximately 68% of the total budget revenues needed to balance the budget. I have included a chart showing the history of fuel gallons sold over the past several years.

The airport generates a higher profit margin on Jet-A fuel than AVGAS and with the loss of based turbine aircraft from this and prior years and a continued decline in corporate and business aviation traffic, to date we are selling less than what was projected in the FY 2016 budget through the end of October.

In an effort to help with cash flow we lowered the minimum levels of fuel inventory kept on hand and monitor those levels daily in addition to receiving updates on fuel costs weekly to try to avoid buying at a higher cost. We are attempting to hold down other operating costs while maintain the upkeep of operations required to operate the facility. Throughout the years when the economy was booming and our fuel sales were climbing, we were able to build up a cash reserve while steadily decreasing the operating contributions from the County of Frederick and the City of Winchester. Once the economy began to decline we then entered into budget years that were funded at prior levels without increases.

Also enclosed you will find a copy of our financial records for your review with line item details of monies spent through October 2015. The cash on hand at the end of October 2015 is a negative \$63,170 with over \$8,100 due in account payables. Based on the FY 2016 amended budget the projected revenues would be short \$74,000 by June 30, 2016 if fuel sales remain low.

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

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



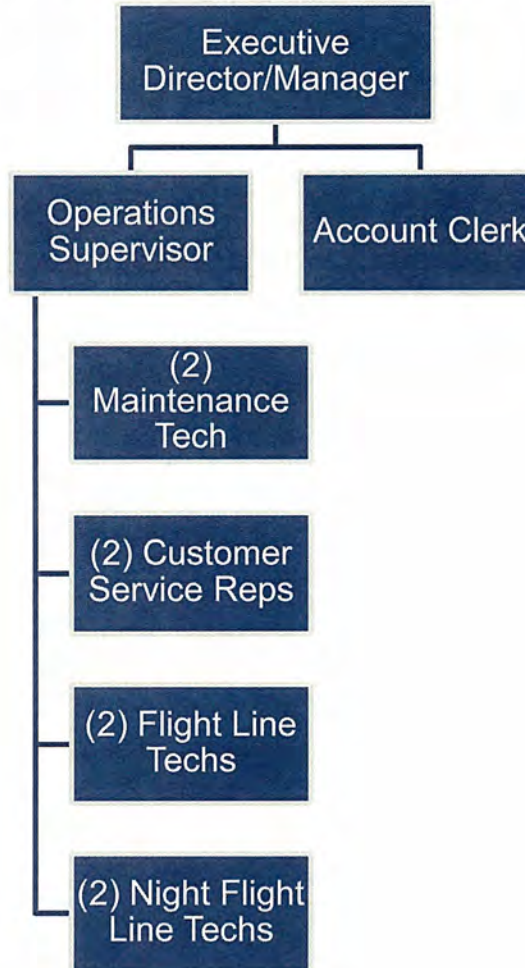
Winchester Regional Airport Authority **BUDGET**

City/County Revenue Shares Based on Weldon Cooper population estimate for 2013 published 1/27/2014

FY 2016 Amended Budget Operating Fund 17

Submitted to Frederick County	December 8, 2014
Submitted to City of Winchester	December 12, 2014
Submitted to Clarke County	December 12, 2014
Submitted to Shenandoah County	December 12, 2014
Submitted to Warren County	December 12, 2014

Winchester Regional Airport



2016 FISCAL YEAR BUDGET REQUEST

DEPARTMENT: AIRPORT AUTHORITY OPERATING FUND 8109

DESCRIPTION

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 83 percent of the funds required to operate and maintain the 385 acre facility are earned from the sale of essential products and services to based and itinerant aircraft owners and operators. Essential aircraft products and services are provided as a proprietary exclusive right by the Airport Authority to ensure that a desirable level of service is maintained. Essential aircraft products and services include the sale of fuel and oil products, aircraft parking and storage, catering, ground transportation on a twenty-four hour basis.

GOALS:

- Provide a safe, efficient and modern air transportation facility
- Provide access to the National Air Transportation System
- Support economic development within the Northern Shenandoah Valley
- Increase fuel sales through contract fuel program
- Expand services to attract new corporate customers and increase based aircraft
- Build additional corporate hangars to attract new jet aircraft owners to base at Winchester Airport

	FY 2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET		FY 2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET
COSTS:				REVENUES:			
Personnel	618,515	654,640	747,778	Fees	2,200,304	2,134,484	2,116,661
Operating	1,468,664	1,400,354	1,390,450	State/Federal	11,140	23,700	23,380
Leases/Loan	188,300	174,000	159,650	Local	64,035	70,810	157,838
TOTAL	2,275,479	2,228,994	2,297,878	TOTAL	2,275,479	2,228,994	2,297,878
Full-time positions	11	11	11				

11/15/2013 COUNTY OF FREDERICK		- B U D G E T -		E X P E N S E			
FUND #-017 AIRPORT AUTHORITY FUND		GL067E					
		Prior Yr Actual Expenses		FY 2015	FY 2016	FY 2016	Over
		FY/2013	FY/2014	Amended	Budgeted	Amended	(Decrease)
081090	AIRPORT AUTHORITY						
	PERSONAL SERVICES						
081090-1001-000-001	EXECUTIVE DIRECTOR/MANAGER	82,556	84,971	88,567	88,821	103,038	14,217
081090-1001-000-036	ADMINISTRATIVE ASSISTANT				0	0	0
081090-1001-000-037	CUSTOMER SERV.REP.I	31,374	32,150	33,327	33,411	34,159	748
081090-1001-000-038	FACILITY MAINT.TECH.	31,432	32,163	33,323	33,408	39,437	6,029
081090-1001-000-039	FACILITY MAINTENANCE TECH.	27,842	28,489	29,518	29,592	34,454	4,862
081090-1001-000-040	FLIGHT LINE TECH	32,659	33,467	34,692	34,779	39,389	4,610
081090-1001-000-041	FLIGHT LINE TECH.	28,581	29,288	30,360	30,436	34,376	3,940
081090-1001-000-042	AIRPORT LABORER				0	0	0
081090-1001-000-071	OPERATIONS SUPV.	49,764	51,220	53,430	53,587	65,264	11,677
081090-1001-000-072	CUSTOMER SERV. REPT I	24,750	23,882	24,691	24,753	26,757	2,004
081090-1001-000-073	FLIGHT LINE TECH	39,678	40,631	42,107	42,214	48,904	6,690
081090-1001-000-074	ACCOUNT CLERK II	28,415	29,182	30,319	30,400	34,785	4,385
081090-1001-000-075	FLIGHT LINE TECH.	14,653	32,142	33,330	33,413	34,299	886
081090-1003-000-000	PART-TIME SALARIES AND WAGES						0
081090-1005-000-000	OVERTIME/HOLIDAY	17,962	20,977	29,497	29,571	29,571	0
081090-1009-000-000	MERIT RESERVE	0	0	0		0	0
	PERSONAL SERVICES	409,666	438,562	463,161	464,385	524,434	60,049
081090-2001-000-000	F.I.C.A.	31,023	31,621	35,432	35,525	40,119	4,594
081090-2002-000-000	V.R.S.	44,091	47,563	49,394	46,134	52,505	6,372
081090-2005-000-000	HOSPITAL/MEDICAL PLANS	66,455	81,616	100,323	105,003	105,003	0
081090-2006-000-000	GROUP INSURANCE	4,607	4,969	5,160	5,175	5,888	713
081090-2011-000-000	WORKER'S COMPENSATION	13,277	15,618	16,788	17,600	19,829	2,229
081090-2015-000-000	UNEMPLOYMENT BENEFITS						
	EMPLOYEE BENEFITS	159,453	181,387	207,097	209,437	223,344	13,907
081090-3002-000-000	PROFESSIONAL SERVICES	16,107	23,237	21,000	24,500	24,500	0
081090-3004-000-001	REPAIR & MAINTENANCE EQUIP.	16,002	5,497	10,265	5,300	5,300	0
081090-3004-000-002	STATE F&E REPAIRS	2,898	0	0	0	0	0
081090-3004-000-003	REPAIR & MAINTENANCE BLDG.&G	3,004	4,108	10,700	10,800	10,800	0
081090-3005-000-000	MAINTENANCE SERVICE CONTRACT	8,182	7,638	7,500	7,300	7,300	0
081090-3005-000-001	STATE FUNDED MAINTENANCE CONTRACTS	0	0	6,500	6,400	6,400	0
081090-3007-000-000	ADVERTISING	0	215	500	500	500	0
081090-3010-000-000	OTHER CONTRACTUAL SERVICES	29,091	27,562	27,900	29,350	29,350	0
	PURCHASED SERVICES	75,284	68,257	84,365	84,150	84,150	0

		Prior Yr Actual Expenses		FY 2015	FY 2016	FY 2016	Over
		FY/2013	FY/2014	Amended	Budgeted	Amended	(Decrease)
081090-5101-000-000	ELECTRICAL SERVICES	54,531	57,795	58,000	58,000	58,000	0
081090-5102-000-000	HEATING SERVICES	6,802	9,775	7,100	10,600	10,600	0
081090-5103-000-000	WATER & SEWAGE SERVICES	2,506	3,230	3,100	3,200	3,200	0
081090-5204-000-001	POSTAGE	466	350	500	500	500	0
081090-5204-000-002	TELEPHONE	4,975	6,397	7,000	7,000	7,000	0
081090-5302-000-000	FIRE INSURANCE	12,656	8,294	12,035	12,035	12,035	0
081090-5305-000-000	MOTOR VEHICLE INSURANCE	8,433	5,355	6,084	6,085	6,085	0
081090-5307-000-000	PUBLIC OFFICIALS LIABILITY I	516	516	600	600	600	0
081090-5308-000-000	GENERAL LIABILITY INSURANCE	17,945	19,000	18,966	19,000	19,000	0
081090-5401-000-000	OFFICE SUPPLIES	3,438	3,339	5,000	5,000	5,000	0
081090-5401-000-001	PC REFRESH PROGRAM	0	0	0	0	3,000	3,000
081090-5405-000-000	JANITORIAL SUPPLIES	1,435	1,904	2,000	2,000	2,000	0
081090-5407-000-000	REPAIR AND MAINTENANCE SUPPL	8,869	6,377	12,900	14,200	11,200	(3,000)
081090-5407-000-001	STATE - PARTS AND SUPPLIES	4,201	6,403	7,000	6,700	6,700	0
081090-5408-000-000	VEHICLE AND POWERED EQUIP SU	12,398	11,303	15,250	16,150	14,150	(2,000)
081090-5408-000-001	VEHICLE GAS-AIRPORT USE	17,457	19,031	20,000	20,000	20,000	0
081090-5410-000-000	UNIFORMS	1,033	1,016	2,500	2,500	2,500	0
081090-5413-000-000	OTHER OPERATING SUPPLIES	5,532	1,447	4,998	2,000	2,000	0
081090-5413-000-001	LINE SERVICE EQUIPMENT	1,798	1,309	2,000	2,000	2,000	0
081090-5413-000-002	SECURITY MATERIALS & SUPPLIE	3,864	894	6,000	6,000	6,000	0
081090-5414-000-000	MERCHANDISE FOR RESALE	801,978	667,585	1,094,654	1,079,250	1,079,250	0
081090-5506-000-000	TRAVEL	1,845	2,631	2,000	1,600	3,600	2,000
081090-5714-000-000	INSURANCE DEDUCT.						0
081090-5715-000-000	PROMOTIONAL FUND	11,924	9,444	15,000	15,000	15,000	0
081090-5801-000-000	DUES & MEMBERSHIP	984	831	1,500	1,380	1,380	0
081090-5804-000-000	TAXES-FED.EXCISE & STATE	58	71	500	500	500	0
081090-5806-000-000	SNOW REMOVAL CONTINGENCY	13,211	21,220	15,000	15,000	15,000	0
081090-5810-000-000	PAYMENT OF UNEMPLOYMENT CLAI						
	OTHER CHARGES	998,855	865,517	1,319,687	1,306,300	1,306,300	0
081090-8001-000-000	MACHINERY AND EQUIPMENT	5,600	0	0			
081090-8007-000-000	INTEGRATED TECHNOLOGY EQUIPM						
	CAPITAL OUTLAY	5,600	0	0	0	0	
081090-9001-000-000	LEASE/RENT OF EQUIPMENT	54,344	50,663	47,600	33,250	33,250	0
081090-9101-000-000	PAYMENT OF LOANS	126,400	126,400	126,400	126,400	126,400	0
	OTHER USES OF FUNDS-	180,744	177,063	174,000	159,650	159,650	0
	TOTAL DEPARTMENT	1,829,602	1,730,786	2,248,310	2,223,922	2,297,878	73,956

11/15/2013 COUNTY OF FREDERICK		- B U D G E T -		E X P E N S E			
FUND #-017 AIRPORT AUTHORITY FUND		GL067E					
		Prior Yr Actual Expenses		FY 2015	FY 2016	FY 2016	Over
		FY/2013	FY/2014	Amended	Budgeted	Amended	(Decrease)
092010-5880-000-000	TRANSFER TO AIRPORT CAPITAL						
	OTHER CHARGES	0	0	0	0	0	
093010-5807-000-001	MERIT RESERVE	11,772	0	(12,597)	0	(11,930)	(11,930)
093010-5807-000-002	MERIT RESERVE FRINGES	0	0	(3,025)	0	(2,724)	(2,724)
	OTHER CHARGES	11,772	0	(15,622)	0	(14,654)	(14,654)
	TOTAL FOR FUND	1,841,374	1,730,786	2,232,688	2,223,922	2,283,224	59,302

FY 2016 BUDGET REQUEST - OPERATING REVENUES

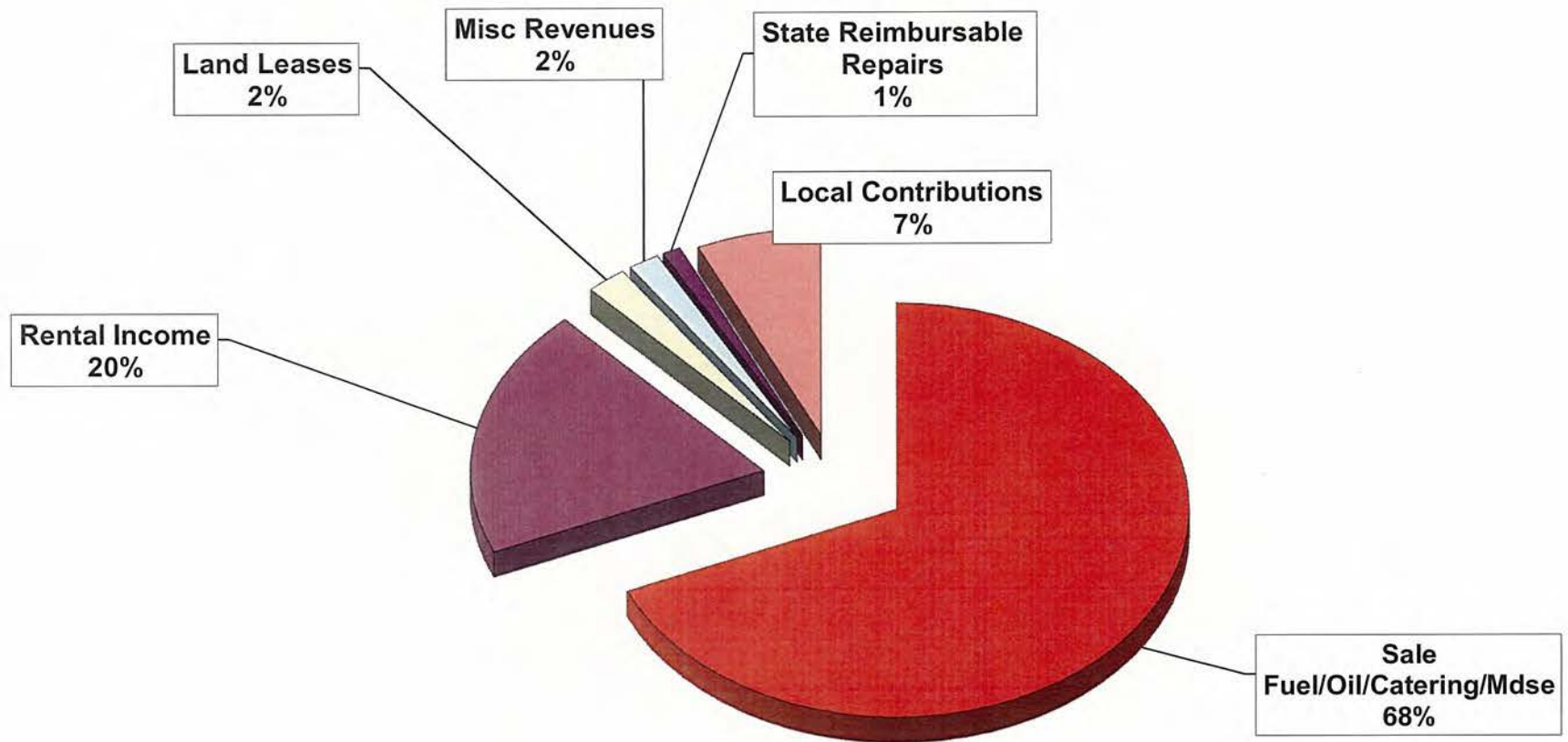
WINCHESTER REGIONAL AIRPORT

DEPARTMENT CODE 017

**Amended request based on adjusted population data			SOURCE OF FUNDS				
REVENUE LINE ITEM	FUNDING SOURCES		SVC-GENERATED/ OTHER REVENUE	STATE	FEDERAL	PROVIDED FROM LOCAL SOURCES	TOTAL
	SALE JET-A FUEL		1,170,000				1,170,000
	SALE AVGAS FUEL		390,000				390,000
	SALE OIL		3,750				3,750
	SALE MERCHANDISE		3,125				3,125
	SALE CATERING		2,500				2,500
	SALE DEICING CHEMICALS		6,000				6,000
	RENT - MONTHLY TIEDOWN		39,960				39,960
	RENT - METAL T-HANGARS		255,480				255,480
	RENT - CLEARSPAN HANGAR		72,000				72,000
	RENT - FBO OFFICES		21,000				21,000
	RENT - FBO HANGAR SECOND FLOOR		24,000				24,000
	RENT - FBO HANGAR SPACE		37,800				37,800
	LAND LEASES		51,245				51,245
	FUEL FLOW FEE		15,000				15,000
	OVERNIGHT PARKING FEE		1,000				1,000
	FLIGHT LINE LABOR		1,000				1,000
	CONFERENCE ROOM FEES		100				100
	CARGO/PART 135 TRANSIENT FEE		7,500				7,500
	FORKLIFT FEES		500				500
	GPU/LAV CART SERVICES		3,500				3,500
	MISC REVENUE		2,000				2,000
	UTILITIES REIMBURSEMENT		7,200				7,200
	AFTER HOURS FEE		0				0
	A/R LATE CHARGES		1,500				1,500
	STATE SALES TAX		500				500
	STATE REIMBURSABLE REPAIRS			10,480			10,480
	STATE REIMBURSABLE PROMOTIONAL			7,500			7,500
	STATE REIMBURSABLE SECURITY			5,400			5,400
	LOCAL SHARE with Amended Salaries/Fringes					157,838	157,838
	TOTAL		2,116,661	23,380		157,838	2,297,878

**Based on Weldon Cooper Center population estimate for 2014 published on 01/27/2			FY 16 BUDGET APPROVED	FY 16 BUDGET Amended	OVER (SHORT)	
27,200	CITY OF WINCHESTER	24.9%	20,887	39,294	(18,407)	
82,059	COUNTY OF FREDERICK	75.1%	62,995	118,544	(55,549)	
109,259			83,882	157,838	(73,956)	TOTALS

FY 2016 BUDGET STATUS - OPERATING REVENUES



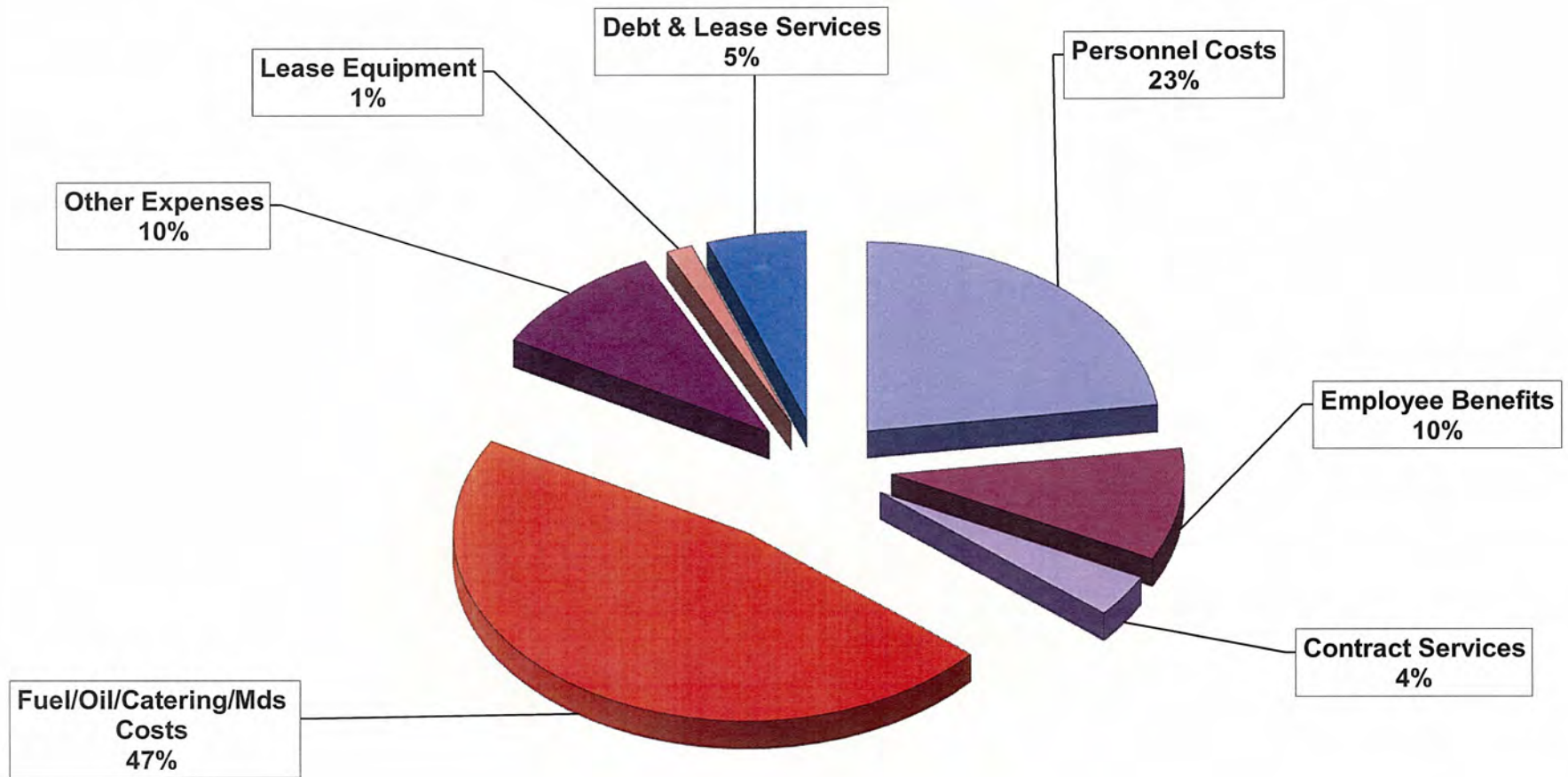
FY 2016 BUDGET STATUS - OPERATING EXPENDITURES			
DEPARTMENT	WINCHESTER AIRPORT	DEPARTMENT CODE 017	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
	PERSONAL SERVICE		524,434
081090-1001-000-001	Executive Director	103,038	
081090-1001-000-036	Administrative Asst.	0	
081090-1001-000-037	Cust Service Rep I	34,159	
081090-1001-000-038	Facility Maint Tech	39,437	
081090-1001-000-039	Facility Maint Tech	34,454	
081090-1001-000-040	Flight Line Tech	39,389	
081090-1001-000-041	Flight Line Tech	34,376	
081090-1001-000-042	Airport Laborer	0	
081090-1001-000-071	Operations Supervisor	65,264	
081090-1001-000-072	Cust Service Rep I	26,757	
081090-1001-000-073	Flight Line Tech	48,904	
081090-1001-000-074	Account Clerk	34,785	
081090-1001-000-075	Flight Line Tech	34,299	
081090-1003-000-000	Part-Time Salaries		
081090-1005-000-000	Overtime/Holiday Pay	29,571	
081090-1009-000-000	Merit Reserve	0	
	EMPLOYEE BENEFITS		223,344
081090-2001-000-000	F.I.C.A.	40,119	
081090-2002-000-000	V.R.S.	52,505	
081090-2005-000-000	HOSPITAL/MEDICAL PLANS	105,003	
081090-2006-000-000	GROUP INSURANCE	5,888	
081090-2011-000-000	WORKER'S COMPENSATION	19,829	
081090-2015-000-000	UNEMPLOYMENT BENEFITS		
081090-3002-000-000	PROFESSIONAL SERVICES		24,500
	Legal	3,500	
	Environmental	7,000	
	Auditor	11,000	
	Engineers	3,000	
081090-3004-000-001	OUTSIDE REPAIR SERVICE		5,300
	Crown Victoria (White) - Admin 2003	400	
	Ford F-250 Pickup Truck (Big White) 1999	400	
	Chevy Silverado Pickup Truck (White) 2006	400	
	Ford F-150 Pickup Truck (Red) 2003	400	
	Crown Victoria (White) 2005	200	
	Crown Vic Crew (Maroon) 1994	200	
	Crown Vic 1 (Solid Brown) 1997	200	
	John Deere 1050 Tractor 1983	500	
	New Holland 9030 Tractor 104hp 1996	500	
	Kubota Tractor M6800 1998	800	
	Int'l 7400 Dump Truck (758) 2002	300	
	Int'l 7400 Dump Truck (759) 2002	300	
	Hyster Forklift 6K	200	
	Flight Line Service Supplies	500	
081090-3004-000-002	STATE F & E REPAIRS		0
	State Eligible Repairs	0	
081090-3004-000-003	REPAIR & MAINTENANCE BLDG & GROUNDS		10,800
	Main Terminal	2,000	
	T-Hangars Units 21 - 30	200	
	T-Hangars Units 31 - 46	200	
	T-Hangars Units 47 - 62	200	
	FBO Hangar and Shops	200	
	FBO Building - First Floor	1,000	
	FBO Building - Second Floor	1,000	
	Electrical Vault	1,000	
	HVAC System - Main Terminal	4,000	
	Perimeter Fence, Gates & Gate Operators	1,000	

FY 2016 BUDGET STATUS - OPERATING EXPENDITURES			
DEPARTMENT	WINCHESTER AIRPORT	DEPARTMENT CODE 017	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
081090-3005-000-000	MAINTENANCE SERVICE CONTRACTS		7,300
	Terminal Building Alarm System	300	
	DTN - Weather Service Contract	2,400	
	TFBO Software Maint Agreement	2,500	
	Flight Plan Website Contract	300	
	MY PC.COM - Mgr Remote Access Contract	200	
	QT Technologies Software Contract	1,100	
	Fire Hydrants	500	
081090-3005-000-001	STATE FUNDED MAINTENANCE CONTRACTS		6,400
	AWOS III System	3,400	
	Runway/Taxiway Lighting System	3,000	
081090-3007-000-000	ADVERTISING	500	500
081090-3010-000-000	OTHER CONTRACTUAL SERVICES		29,350
	Janitorial Svc - Terminal Building	18,400	
	Janitorial Svc - FBO 1st Floor	3,600	
	Trash Removal - Terminal Building	2,400	
	Trash Removal - FBO Hangar/Shop	2,400	
	Trash Removal - FBO 1st Floor	2,100	
	Fire Extinguishers	450	
081090-5101-000-000	ELECTRICAL SERVICES		58,000
	Self Serve Fuel Farm System	400	
	Main Terminal	27,000	
	Corporate Hangar	800	
	Corporate Hangar Offices	1,600	
	T-Hangars Units 01 - 20	300	
	T-Hangars Units 21 - 30	3,000	
	T-Hangars Units 31 - 46	1,900	
	T-Hangars Units 47 - 62	1,900	
	FBO Hangar and Shops	1,900	
	FBO Building - First Floor	6,100	
	FBO Building - Second Floor	1,100	
	Electrical Vault	2,600	
	Airport Equipment Storage Bldg	2,800	
	ILS Building	1,500	
	Localizer Building	1,500	
	Corporate Hangar 3 Phase Power	1,000	
	Rotating Beacon	600	
	Southeast Ramp Lights	2,000	
081090-5102-000-000	HEATING SERVICES		10,600
	Corporate Hangar	4,000	
	FBO Hangar and Shops	3,400	
	FBO Building - First Floor	2,000	
	FBO Building - Second Floor	600	
	Airport Equipment Storage Bldg	600	
081090-5103-000-000	WATER & SEWER SERVICES		3,200
	Aircraft Wash Rack	200	
	Main Terminal	1,100	
	Corporate Hangar	500	
	FBO Building - First Floor	500	
	FBO Building - Second Floor	250	
	Airport Equipment Storage Bldg	650	
081090-5204-000-001	POSTAGE	500	500
081090-5204-000-002	TELEPHONE		7,000
	Main Terminal	3,200	
	Cell Phones	850	
	Internet Service	1,600	
	TV Cable - Pilots Lounge & Flight Planning	1,350	
081090-5302-000-000	FIRE INSURANCE	12,035	12,035
081090-5305-000-000	MOTOR VEHICLE INSURANCE	6,085	6,085
081090-5307-000-000	PUBLIC OFFICIALS INSURANCE	600	600
081090-5308-000-000	GENERAL LIABILITY	19,000	19,000

FY 2016 BUDGET STATUS - OPERATING EXPENDITURES			
DEPARTMENT	WINCHESTER AIRPORT	DEPARTMENT CODE 017	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
081090-5401-000-000	OFFICE SUPPLIES		5,000
	Misc Supplies	4,000	
	Xerox Copy Fees	1,000	
081090-5401-000-001	PC REFRESH - COMPUTER HARDWARE & SOFTWARE		3,000
	Computer Hardware, Batteries, Accessories	2,300	
	Computer Software Upgrades	700	
081090-5405-000-000	JANITORIAL SUPPLIES		2,000
	Main Terminal	1,000	
	FBO Building - First Floor	500	
	FBO Hangar and Shops	500	
081090-5407-000-000	REPAIR & MAINTENANCE SUPPLIES		11,200
	Aircraft Wash Rack	200	
	Main Terminal	1,000	
	Corporate Hangar	1,500	
	Corporate Hangar Offices	500	
	T-Hangars Units 01 - 20	500	
	T-Hangars Units 21 - 30	300	
	T-Hangars Units 31 - 46	300	
	T-Hangars Units 47 - 62	300	
	FBO Hangar and Shops	300	
	FBO Building - First Floor	500	
	FBO Building - Second Floor	400	
	Electrical Vault	200	
	Airport Equipment Storage Bldg	200	
	HVAC System - Main Terminal	500	
	Grounds Maintenance	1,500	
	Fire Extinguishers	300	
	Tools/Consumables	1,000	
	Rotating Beacon	500	
	Regulators/Light Controls	200	
	Runway/Taxiway Lighting System	1,000	
081090-5407-000-001	STATE ELIGIBLE PARTS & SUPPLIES		6,700
	Localizer Building	100	
	Corporate Hangar 3 Phase Power	100	
	AWOS III System	200	
	MALSR Lighting System	500	
	Rotating Beacon	800	
	Regulators/Light Controls	1,000	
	Runway/Taxiway Lighting System	1,500	
	Vegetation Control	500	
	State Eligible Repairs	2,000	
081090-5408-000-000	VEHICLE AND POWERED EQUIP PARTS/SUPPLIES		14,150
	Crown Victoria (White) - Admin 2003	200	
	Ford F-250 Pickup Truck (Big White) 1999	300	
	Chevy Silverado Pickup Truck (White) 2006	200	
	Ford F-150 Pickup Truck (Red) 2003	200	
	Crown Victoria (White) 2005	200	
	Crown Vic Crew (Maroon) 1994	200	
	Crown Vic 1 (Solid Brown) 1997	200	
	Lease Jet-A Truck 3000 gal - Trk 01 (Shell)	400	
	Lease Jet-A Truck 3000 gal - Trk 02 (Shell)	400	
	Lease AVGAS Truck 1000 gal (Shell)	300	
	John Deere 1050 Tractor 1983	300	
	BRUSHHOG Heavy Duty Mower 2013	300	
	Gravely Mower ProMaster 200 1995	300	
	Bat Wing Mower 15' Woods 2004	500	
	New Holland 9030 Tractor 104hp 1996	500	
	New Holland Attachments	300	
	Kubota Tractor M6800 1998	500	
	Weedeater/Misc Mowing equipment	500	
	Kubota ZD18 Mower 2007	300	
	Spreader Boxes	400	
	Snow Plows	1,800	
	Int'l 7400 Dump Truck (758) 2002	500	
	Int'l 7400 Dump Truck (759) 2002	500	
	Hobart Power Cart (GPU) - 60CU 2007	200	
	Hobart Power Cart (GPU) - Jetx 4 1989	200	
	Clark Tow Tractor 1979	200	
	Premier Aircraft De-Icing Equipment 2006	200	

FY 2016 BUDGET STATUS - OPERATING EXPENDITURES			
DEPARTMENT	WINCHESTER AIRPORT	DEPARTMENT CODE 017	
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)
	Hyster Forklift 6K	300	
	Self Serve Fuel Farm System	750	
	Fuel Farm Bulk Storage	1,500	
	Tools/Consumables	1,500	
081090-5408-000-001	VEHICLE GAS - AIRPORT USE	20,000	20,000
081090-5410-000-000	UNIFORMS	2,500	2,500
081090-5413-000-000	OTHER OPERATING SUPPLIES		2,000
	Miscellaneous	2,000	
081090-5413-000-001	LINE SERVICE EQUIPMENT		2,000
	Flight Line Service Supplies	2,000	
081090-5413-000-002	SECURITY MATERIALS & SUPPLIES		6,000
	Security System - Hardware, Circuit Boards, Etc.	2,000	
	Perimeter Fence, Gates & Gate Operators	4,000	
081090-5414-000-000	MERCHANDISE FOR RESALE		1,079,250
	Cost - Oil	3,000	
	Cost - Aircraft Deicing Chemicals (480 gals)	3,000	
	Cost - Merchandise	2,500	
	Cost - Catering	2,000	
	Cost - Jet-A Fuel	760,000	
	Cost - Avgas Fuel	308,750	
081090-5506-000-000	TRAVEL & TRAINING		3,600
	NATA Safety First Training	600	
	Travel Mileage Reimbursement	200	
	Registration - Conferences & Workshops	800	
	Lodging	2,000	
081090-5715-000-000	PROMOTIONAL FUND		15,000
	Air Nav Website Contract	500	
	Advertising websites, open houses, special events, etc	14,500	
081090-5801-000-000	DUES & MEMBERSHIP		1,380
	NATA Membership Dues	550	
	AOPA	50	
	AAAE Southwest Chapter	50	
	VAOC	180	
	MISC Subscriptions	250	
	AAAE	300	
081090-5804-000-000	TAXES - STATE SALES	500	500
081090-5806-000-000	SNOW REMOVAL CONTINGENCY	15,000	15,000
081090-8001-000-000	MAINTENANCE/ LINE SERVICE EQUIPMENT		0
081090-8007-000-000	INTEGRATED TECHNOLOGY EQUIPM		0
081090-9001-000-000	LEASE/RENT OF EQUIPMENT		33,250
	Lease Jet-A Truck 3000 gal - Trk 01 (Shell)	10,200	
	Lease Jet-A Truck 3000 gal - Trk 02 (Shell)	10,200	
	Lease AVGAS Truck 1000 gal (Shell)	4,800	
	Premier Aircraft De-icing Equipment 2006	0	
	Grounds Maintenance	3,000	
	Johnny Blue Rental - T-Hangars	1,050	
	Xerox Copier	3,400	
	Pitney Bowes Postage Meter	600	
081090-9101-000-000	PRINCIPAL/INTEREST VRA LOAN		126,400
	VRA Principal Payment	91,245	
	VRA Interest Payment	35,155	
081090-9003-000-000	LAND LEASE - NDB SITE	0	0
092010-5880-000-000	TRANSFER TO AIRPORT CAPITAL FUND	0	0
093010-5807-000-001	MERIT RESERVE		0
093010-5807-000-002	MERIT RESERVE FRINGES		0
	TOTAL BUDGET REQUEST	2,297,878	2,297,878

FY 2016 BUDGET STATUS - OPERATING EXPENDITURES



Winchester Regional Airport Authority
General Ledger Balance Sheet Report
As Of: 10/31/2015
Selected Departments Consolidated

Assets

10171010.001	County Operating Cash	(63,170.71)
10171011.000	Petty Cash	500.00
10171080.005	Inventory - Jet-A	27,878.65
10171080.006	Inventory - Avgas	33,431.58
10171082.000	Inventory - Merchandise	797.95
10171083.000	Inventory - Oil	518.56
10171084.000	Inventory - Automobile Gas/Airport Use	204.32
10171085.000	Inventory - Diesel Airport Use	940.60
10171090.002	Pre-Paid Fire Insurance	7,848.64
10171090.005	Pre-Paid Motor Vehicle Insurance	4,056.00
10171090.007	Pre-Paid Public Officials Risk Ins	344.00
10171094.000	Prepaid Postage	454.67
10171153.001	Oper Accounts Receivable	64,410.79
10171153.003	Oper Revenue Due From Frederick County	(42,000.00)
10171153.004	Oper Revenue Due From City Of Winchester	1,740.61
Total Assets:		37,955.66

Liabilities

20172020.000	Accounts Payable - Operating Fund	2,177.33
20172020.001	Accts Payable Credit Card Charges	6,065.20
20172021.001	Wachovia Loan - VRA	452,187.78
20172094.610	Accrued Leave - PTO & IDA	79,654.14
20172094.620	Accrued Leave - Fringes	6,093.55
20172804.000	Virginia State Sales Tax	6.67
30000000.000	Current Earnings	23,784.85
Total Liabilities And Equity:		569,969.52

Notes:

Selected Departments Consolidated:
Operational Fund

Winchester Regional Airport Authority
General Ledger Standard Income Report
For The Period: 7/01/2015 Through: 10/31/2015
Selected Departments Consolidated

Income

	10/31/2015 MTD	Year-To-Date
40174500.005 Sale - Jet-A Fuel	58,241.12	212,432.09
40174500.006 Sale - Avgas Fuel	30,218.65	130,288.16
40174500.007 Credit Card Hndlg Fee Withheld	(1,650.30)	(7,771.91)
40174500.009 FET Jet Fuel Refund	400.16	1,526.13
40174502.000 Sale - Merchandise	6.95	112.08
40174503.000 Sale - Oil	118.81	399.78
40174600.001 Rent - Monthly Tie Down Fees	1,653.00	7,308.00
40174600.014 Rent - Office Terminal Bldg	200.00	200.00
40174600.015 Rent - Corporate Hangar	6,000.00	24,000.00
40174600.017 Rent - Small T-Hgr Units 1 - 20	6,800.00	27,200.00
40174600.018 Rent - Large T-Hgr Units 21 - 30	3,950.00	15,800.00
40174600.019 Rent - Medium T-Hgr Units 31 - 62	10,540.00	42,160.00
40174600.021 Rent - FBO Bldg Hangar/Shop Areas	3,151.00	12,604.00
40174600.022 Rent - FBO Bldg 1st Floor Offices	2,087.00	8,341.00
40174600.023 Rent - FBO Bldg 2nd Floor	1,500.00	6,000.00
40174601.002 Lease Annual - Lumland Properties	0.00	5,628.00
40174601.004 Lease Annual - Daymon	5,500.00	5,500.00
40174601.005 Lease Annual - Valley Proteins	1,603.00	6,412.00
40174617.000 Special & Misc Fees	600.00	600.00
40174617.003 Fuel Flow Fee	2,670.45	4,234.24
40174618.001 Overnight Aircraft Parking Fees	160.00	1,130.00
40174618.005 Part 135/Cargo Ramp Fee	985.00	3,830.00
40174618.007 Forklift Services	100.00	120.00
40174618.009 Lavatory Cart Services	150.00	450.00
40174618.010 GPU Services	250.00	1,050.00
40174618.011 Aircraft Towing To & From Terminal	100.00	250.00
40174899.000 Miscellaneous Revenue	265.04	265.11
40174899.001 Crew Car Donations	0.00	35.00
40174899.002 VA State Sales Tax Collected	0.00	15.72
40174899.004 Utility Reimbursements	363.47	1,362.92
40174899.015 A/R Late Charges	60.67	152.57
40174900.001 Oper Approp - Frederick County	5,250.00	20,995.00
40174900.002 Oper Approp - City Of Winchester	1,740.58	6,962.36
Total Income:	143,014.60	539,592.25

Expense

	10/31/2015 MTD	Year-To-Date
54140000.005 Cost - Jet-A	25,258.29	93,336.19
54140000.006 Cost - Avgas Fuel	17,992.68	89,384.15
54140002.000 Cost - Merchandise	4.52	90.78
54140003.000 Cost - Oil	89.66	301.58
61000000.000 Accrued Salaries	(748.22)	(1,375.05)
61001000.001 Executive Director/Manager	8,586.52	34,346.08
61001000.037 CSR I	2,846.58	11,386.32
61001000.038 Maintenance Technician I	3,286.46	13,145.84
61001000.039 Maintenance Technician	2,871.24	11,484.96
61001000.040 Night Flight Line Tech	3,282.44	13,129.76
61001000.041 Night Flight Line Technician	0.00	6,492.23
61001000.071 Airport Operations Supervisor	5,438.66	21,754.64
61001000.072 CSR I	2,229.82	8,919.28

Winchester Regional Airport Authority
General Ledger Standard Income Report
For The Period: 7/01/2015 Through: 10/31/2015
Selected Departments Consolidated

	10/31/2015 MTD	Year-To-Date
61001000.073 Flight Line Techncian - Senior	4,075.34	16,301.36
61001000.074 Account Clerk II	2,898.78	11,595.12
61001000.075 Flight Line Tech	2,858.28	11,433.12
61005000.001 Overtime Pay	1,226.75	5,104.78
61005000.002 Holiday Pay	442.64	1,262.96
62000000.000 Accrued Leave - Fringe Benefit Expense	(57.24)	(105.19)
62001000.000 FICA	2,952.18	12,222.82
62002000.000 VSRS	4,071.48	16,893.80
62005000.000 Hospital/Medical Plans	6,525.76	27,372.84
62006000.000 Group Life Insurance	490.75	1,928.93
62011000.000 Worker's Compensation	1,338.27	5,566.23
63002000.301 Attorney - Legal Fees	0.00	1,494.00
63002000.302 Environmental Consultant Svcs	0.00	5,570.50
63004001.105 Repair - Crown Vic White Admin 2003	0.00	16.00
63004001.106 Repair - Ford F250 PU Maint Trk 1999	364.50	715.50
63004001.108 Repair - Ford F150 PU Red Ops Trk 2003	0.00	671.95
63004001.109 Repair - Crown Vic White Crew Car 2005	380.00	380.00
63004001.111 Repair - Crown Vic Brown Crew Car 1997	348.00	348.00
63005000.000 Maintenance Contracts	567.00	5,149.00
63005000.282 Alarm System - Terminal Bldg	0.00	216.00
63005000.369 Flight Plan Website Contract	0.00	240.00
63005001.460 State - AWOS Inspection	0.00	1,000.00
63010000.000 Contractual Services	0.00	5,465.00
63010000.114 Janitorial Svc - Terminal Bldg	1,338.33	5,353.32
63010000.122 Janitorial Svc - FBO Offices 1st Floor	360.00	1,440.00
63010000.214 Trash Service - Terminal Bldg	161.18	652.05
63010000.221 Trash Service - FBO Hangar/Shops	322.37	1,304.11
63010000.222 Trash Service - FBO Offices First Floor	161.19	652.06
65101000.191 Elec - Self-serve Fuel Farm 17733	59.49	211.98
65101000.214 Elec - Main Terminal 85197	2,041.77	7,227.99
65101000.215 Elec - Corporate Hangar 20204	93.91	593.91
65101000.216 Elec - Corporate Hangar Offices 20761	140.61	525.90
65101000.217 Elec - T-Hgr Units 01 - 20 # 17730	199.78	697.94
65101000.218 Elec - T-Hgr Units 21 - 30 # 67116	162.67	576.51
65101000.219 Elec - T-Hgr Units 31 - 46 # 67116	162.67	576.51
65101000.220 Elec - T-Hgr Units 47 - 62 # 67116	162.68	576.49
65101000.221 Elec - FBO Hangar/Shop # 85191	512.68	2,248.40
65101000.222 Elec - FBO Offices 1st Floor # 85191	90.47	396.77
65101000.223 Elec - FBO Bldg 2nd Floor # 85194	214.33	1,579.54
65101000.224 Elec - Electrical Vault # 07718	262.42	1,062.65
65101000.225 Elec - Equip Storage Bldg & S Ramp 58060	327.19	869.06
65101000.226 Elec - ILS Building # 20206	147.79	616.33
65101000.227 Elec - Localizer Building # 21658	72.86	323.17
65101000.464 Elec - Rotating Beacon # 20202	70.53	257.78
65102000.215 Heat - Corporate Hangar	24.08	78.02
65102000.221 Heat - FBO Hangar/Shop Areas	27.69	83.11
65102000.222 Heat - FBO Office/First Floor	14.58	47.75
65102000.223 Heat - FBO 2nd Floor	14.58	47.73
65102000.225 Heat - Equip Storage Bldg	24.76	91.65
65103000.214 Water/Sewer - Main Terminal	97.88	365.21
65103000.215 Water/Sewer - Corporate Hangar	34.27	137.08
65103000.221 Water/Sewer - FBO Hangar/Shop	34.68	143.10

Winchester Regional Airport Authority
General Ledger Standard Income Report
For The Period: 7/01/2015 Through: 10/31/2015
Selected Departments Consolidated

	10/31/2015 MTD	Year-To-Date
65103000.222 Water/Sewer - FBO Office/First Floor	17.33	71.53
65103000.223 Water/Sewer - FBO Office/Second Floor	17.34	71.54
65103000.225 Water/Sewer - Equip Storage Bldg	30.32	121.28
65204001.000 Postage Meter Expense	35.12	97.49
65204002.191 Phone Svc - SARA Unit	46.14	184.56
65204002.214 Phone Svc - Main Terminal & Elevator	252.50	1,010.00
65204002.357 After Hrs Cell Phone	69.13	276.64
65204002.358 Internet Service - Main Terminal	129.90	519.60
65204002.359 TV Cable - Pilots Lounge & Flite Plan	109.70	438.80
65302000.000 Fire/Property Insurance	981.08	3,924.36
65305000.000 Motor Vehicle Insurance	507.00	2,028.00
65307000.000 Public Officials Liability Ins	43.00	172.00
65308000.000 General Liability Insurance	1,541.67	6,166.67
65401000.001 Office Supplies	152.16	489.01
65401000.352 Xerox Copier - Copy Fees	0.00	205.29
65401000.354 PC Refresh Program - Hardware	0.00	1,485.54
65405000.000 Janitorial Supplies	0.00	147.94
65405000.214 Janitorial Supplies - Terminal Bldg	54.77	170.16
65405000.221 Janitorial Supplies - FBO Hangar/Shop	0.00	22.99
65405000.222 Janitorial Supplies - FBO 1st Floor Ofc	0.00	22.99
65407000.214 Repair Parts - Main Terminal Building	56.84	145.42
65407000.220 Repair Parts - T-Hgr Units 47 - 62	58.00	185.00
65407000.222 Repair Parts - FBO 1st Floor Offices	0.00	109.96
65407000.347 Repair MatrIs - Grounds Maintenance	879.08	1,659.16
65408000.106 Parts - Ford F250 PU White Maint 1999	0.00	302.98
65408000.107 Parts - Chevy PU White Line Trk 2006	0.00	11.98
65408000.109 Parts - Crown Vic White Crew Car 2005	0.00	44.75
65408000.111 Parts - Crown Vic Brown Crew Car 1997	39.75	39.75
65408000.139 Parts - New Holland 9030 Tractor 1996	0.00	526.75
65408000.191 Parts - SARA Fuel System	0.00	264.84
65408000.347 Parts - Grounds/Maint Equipment	171.35	378.25
65408001.030 Off Road Diesel - Not Inventoried	0.00	530.95
65408001.040 Auto Gasoline - Airport Vehicles	412.68	3,182.02
65408001.050 On Road Inventory Diesel Fuel - Inven	102.59	495.83
65413000.000 Operational Expense	35.58	379.30
65413001.000 Line Service Equipment	732.90	874.85
65413002.000 Security Materials & Supplies	71.76	802.11
65506000.000 Travel Expenses	0.00	1,415.64
65715000.001 Promo Expenses - State Eligible	0.00	6,375.00
65801000.000 Dues & Membership	600.00	1,051.00
65804000.000 Va Sales Tax Paid	0.00	15.61
69001000.112 Lease - SHELL Jet Trk 01 3000 Gal	850.00	3,400.00
69001000.113 Lease - SHELL Jet Trk 02 3000 Gal	850.00	3,400.00
69001000.114 Lease - SHELL AVGAS Trk 1000 Gal	400.00	1,600.00
69001000.332 Lease - Johnny Blue For T-Hgrs	84.00	336.00
69001000.352 Lease - Xerox Copier	0.00	811.89
69001000.353 Lease - Pitney Bowes Postage Meter	0.00	114.00
69101000.020 VRA Bond - Interest Pmt	1,888.60	7,752.37
Total Expense:	118,178.87	515,807.40
Net Income:	24,835.73	23,784.85

Winchester Regional Airport Authority
General Ledger *Two-Year Income Report*
For the Current-Year Period: 7/01/2015 Through: 10/31/2015
Selected Departments Consolidated

	Current Month Totals		Gain (Loss)		Year-To-Date Totals		Gain (Loss)	
	Last Year	This Year	vs Last Year		Last Year	This Year	vs Last Year	
Income								
40174500 Sale - Fuel	113,529.67	87,209.63	(26,320.04)	-23.2%	397,120.43	336,474.47	(60,645.96)	-15.3%
40174502 Sale - Merchandise	166.61	6.95	(159.66)	-95.8%	278.93	112.08	(166.85)	-59.8%
40174503 Sale - Oil	51.10	118.81	67.71	132.5%	223.88	399.78	175.90	78.6%
40174600 Rental Income	35,506.00	35,881.00	375.00	1.1%	142,779.00	143,613.00	834.00	0.6%
40174601 Income - Land Leases	7,041.00	7,103.00	62.00	0.9%	17,128.00	17,540.00	412.00	2.4%
40174617 Special & Misc Fees	0.00	3,270.45	3,270.45	--.-%	4,876.50	4,834.24	(42.26)	-0.9%
40174618 Facility & Service Fees	890.00	1,745.00	855.00	96.1%	4,915.00	6,830.00	1,915.00	39.0%
40174899 Miscellaneous Revenue	634.36	689.18	54.82	8.6%	2,428.28	1,831.32	(596.96)	-24.6%
40174900 Operating Appropriations	5,900.75	6,990.58	1,089.83	18.5%	23,604.00	27,957.36	4,353.36	18.4%
Total Income:	163,719.49	143,014.60	(20,704.89)	-12.6%	593,354.02	539,592.25	(53,761.77)	-9.1%
Expense								
54140000 Cost - Fuel	76,925.99	43,250.97	(33,675.02)	-43.8%	278,911.13	182,720.34	(96,190.79)	-34.5%
54140002 Cost - Merchandise	(37.96)	4.52	42.48	--.-%	44.13	90.78	46.65	105.7%
54140003 Cost - Oil	37.72	89.66	51.94	137.7%	164.89	301.58	136.69	82.9%
54140004 Cost - Catering	50.71	0.00	(50.71)	-100.0%	82.69	0.00	(82.69)	-100.0%
61000000 Accrued Salaries	2,499.54	(748.22)	(3,247.76)	--.-%	954.43	(1,375.05)	(2,329.48)	--.-%
61001000 Salaries	36,234.56	38,374.12	2,139.56	5.9%	143,793.00	159,988.71	16,195.71	11.3%
61005000 Overtime/Holiday/Comp Pay	1,124.02	1,669.39	545.37	48.5%	5,814.00	6,367.74	553.74	9.5%
62000000 Accrued Leave - Fringe Ben	191.21	(57.24)	(248.45)	--.-%	73.01	(105.19)	(178.20)	--.-%
62001000 FICA	2,729.36	2,952.18	222.82	8.2%	10,932.94	12,222.82	1,289.88	11.8%
62002000 VSRS	3,844.46	4,071.48	227.02	5.9%	15,256.36	16,893.80	1,637.44	10.7%
62005000 Hospital/Medical Plans	6,725.88	6,525.76	(200.12)	-3.0%	26,903.52	27,372.84	469.32	1.7%
62006000 Group Life Insurance	431.16	490.75	59.59	13.8%	1,711.06	1,928.93	217.87	12.7%
62011000 Worker's Compensation	1,401.39	1,338.27	(63.12)	-4.5%	5,595.18	5,566.23	(28.95)	-0.5%
63002000 Professional Svcs - Other	1,517.00	0.00	(1,517.00)	-100.0%	6,848.00	7,064.50	216.50	3.2%
63004001 Outside Repairs & Maint Ver	0.00	1,092.50	1,092.50	--.-%	586.92	2,131.45	1,544.53	263.2%
63004003 Repair - Bldgs & Grounds Out	0.00	0.00	0.00	--.-%	5,055.35	0.00	(5,055.35)	-100.0%
63005000 Maintenance Contracts	430.75	567.00	136.25	31.6%	5,093.75	5,605.00	511.25	10.0%
63005001 State Funded Maintenance C	1,070.00	0.00	(1,070.00)	-100.0%	1,070.00	1,000.00	(70.00)	-6.5%
63010000 Contractual Services	2,273.61	2,343.07	69.46	3.1%	9,104.02	14,866.54	5,762.52	63.3%
65101000 Electrical Services	4,797.72	4,721.85	(75.87)	-1.6%	18,199.05	18,340.93	141.88	0.8%
65102000 Heating Service	68.30	105.69	37.39	54.7%	251.75	348.26	96.51	38.3%
65103000 Water & Sewer Services	249.36	231.82	(17.54)	-7.0%	1,075.65	909.74	(165.91)	-15.4%

Winchester Regional Airport Authority
General Ledger *Two-Year Income Report*
 For the Current-Year Period: 7/01/2015 Through: 10/31/2015
 Selected Departments Consolidated

	Current Month Totals		Gain (Loss)		Year-To-Date Totals		Gain (Loss)	
	Last Year	This Year	vs Last Year		Last Year	This Year	vs Last Year	
65204001 Postage Meter Expense	13.57	35.12	21.55	158.8%	184.52	97.49	(87.03)	-47.2%
65204002 Telephones/Internet/TV Cabl	602.66	607.37	4.71	0.8%	2,406.62	2,429.60	22.98	1.0%
65302000 Fire/Property Insurance	1,002.92	981.08	(21.84)	-2.2%	4,011.64	3,924.36	(87.28)	-2.2%
65305000 Motor Vehicle Insurance	507.00	507.00	0.00	0.0%	2,028.00	2,028.00	0.00	0.0%
65307000 Public Officials Liability Ins	43.00	43.00	0.00	0.0%	172.00	172.00	0.00	0.0%
65308000 General Liability Insurance	1,541.67	1,541.67	0.00	0.0%	6,208.33	6,166.67	(41.66)	-0.7%
65401000 Office Supplies & Computers	127.54	152.16	24.62	19.3%	503.77	2,179.84	1,676.07	332.7%
65405000 Janitorial Supplies	228.63	54.77	(173.86)	-76.0%	398.56	364.08	(34.48)	-8.7%
65407000 Repair/Maint Supplies	445.41	993.92	548.51	123.1%	2,020.03	2,099.54	79.51	3.9%
65408000 Vehicle/Equip - Parts/Supplie	69.73	211.10	141.37	202.7%	1,197.44	1,569.30	371.86	31.1%
65408001 Airport Vehicle Fuel	1,071.58	515.27	(556.31)	-51.9%	5,377.52	4,208.80	(1,168.72)	-21.7%
65413000 Operational Expense	137.34	35.58	(101.76)	-74.1%	450.30	379.30	(71.00)	-15.8%
65413001 Line Service Equipment	(114.58)	732.90	847.48	--.-%	(114.58)	874.85	989.43	--.-%
65413002 Security Materials & Supplies	37.00	71.76	34.76	93.9%	37.00	802.11	765.11	2067.9%
65506000 Travel Expenses	0.00	0.00	0.00	--.-%	1,372.72	1,415.64	42.92	3.1%
65715000 Promotional Fund Expenses	0.00	0.00	0.00	--.-%	25.00	6,375.00	6,350.00	####.##%
65801000 Dues & Membership	(273.00)	600.00	873.00	--.-%	164.00	1,051.00	887.00	540.9%
65804000 Va Sales Tax Paid	0.00	0.00	0.00	--.-%	14.97	15.61	0.64	4.3%
69001000 Lease/Rent Of Equipment	3,603.63	2,184.00	(1,419.63)	-39.4%	14,528.52	9,661.89	(4,866.63)	-33.5%
69101000 Loan - VRA Bond	2,277.26	1,888.60	(388.66)	-17.1%	9,298.06	7,752.37	(1,545.69)	-16.6%
Total Expense:	153,886.14	118,178.87	(35,707.27)	-23.2%	587,805.25	515,807.40	(71,997.85)	-12.2%
Net Income:	9,833.35	24,835.73	15,002.38	152.6%	5,548.77	23,784.85	18,236.08	328.7%

Notes: Report Period: 7/01/2015 - 10/31/2015
 Selected Departments Consolidated:
 Operational Fund

**Winchester Regional
Airport
Fuel Gallons Sold**

GALLONS OF TOTAL PRODUCT SOLD																Increase/ (Decrease) Over Prior Year	
Fiscal Year	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Over/ (Short)
July	23,509	28,082	29,067	29,004	32,148	39,991	44,406	52,458	42,724	29,277	31,814	36,654	18,673	19,778	15,431	17,079	1,648
August	26,762	27,600	31,600	30,703	32,205	49,471	44,298	53,349	36,611	26,159	24,324	34,261	19,755	17,900	15,552	18,267	2,716
September	26,767	27,763	31,584	31,070	32,730	47,833	40,415	41,111	36,983	29,081	27,575	6,733	19,177	20,136	20,680	15,485	(5,196)
October	34,004	35,891	35,137	44,219	42,898	49,156	48,472	54,712	40,344	36,999	32,623	5,658	17,645	20,085	21,535	19,072	(2,463)
November	21,332	36,267	28,229	36,589	32,256	37,899	40,906	44,937	28,282	26,294	26,193	4,599	25,527	13,361	12,474		
December	11,139	21,518	22,104	25,514	34,088	32,217	34,816	30,299	24,216	23,396	19,468	9,701	17,367	11,706	9,372		
January	18,199	24,778	19,881	26,933	34,354	33,370	36,369	25,001	20,456	21,370	23,108	16,610	21,208	10,443	7,351		
February	17,036	29,183	16,372	36,979	39,873	41,432	30,564	28,430	18,250	15,900	23,091	19,477	11,316	8,987	7,587		
March	25,421	25,862	24,803	52,501	48,839	55,044	30,069	25,002	28,433	23,362	29,594	17,122	13,238	12,287	6,922		
April	23,431	24,297	30,834	46,511	56,674	53,708	32,760	34,396	29,187	31,277	23,299	16,214	14,214	13,910	13,692		
May	27,861	31,703	26,609	40,725	43,364	51,963	45,042	39,383	26,908	31,700	29,507	28,509	21,282	13,669	13,077		
June	27,196	31,353	25,836	47,148	53,309	50,846	40,219	38,584	35,972	34,248	30,783	21,605	19,214	18,127	11,742		
Total	282,657	344,297	#####	447,894	482,738	542,931	468,336	467,661	#####	#####	321,378	217,142	#####	180,388	155,414	69,902	(3,295)


BREAKDOWN BY FUEL TYPE - GALLONS ONLY

Fiscal Year	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		Increase/(Decrease)	
	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas
July	40,729	11,729	33,940	8,784	20,896	8,381	23,974	7,840	29,620	7,034	13,227	5,446	14,211	5,567	10,055	5,376	11,415	5,664	1,360	288
August	42,553	10,796	28,650	7,961	17,810	8,349	15,974	8,350	28,547	5,714	13,919	5,836	13,172	4,728	9,768	5,784	11,580	6,687	1,812	904
September	27,033	14,078	29,983	7,000	23,054	6,027	20,674	6,901	5,013	1,720	13,529	5,648	12,525	7,611	14,310	6,370	8,504	6,981	(5,806)	610
October	43,307	11,405	30,879	9,465	29,528	7,471	23,795	8,828	3,162	2,496	11,602	6,043	13,605	6,480	16,647	4,888	13,265	5,807	(3,382)	919
November	37,402	7,535	23,637	4,645	20,924	5,370	18,459	7,734	2,374	2,225	18,795	6,732	9,002	4,359	8,970	3,504				
December	26,948	3,351	20,456	3,760	19,562	3,834	14,455	5,013	7,605	2,096	14,273	3,094	8,751	2,955	6,174	3,198				
January	19,851	5,150	16,692	3,764	17,365	4,005	19,156	3,952	13,661	2,949	17,876	3,332	8,348	2,095	5,436	1,915				
February	24,057	4,373	14,205	4,045	13,397	2,503	18,794	4,297	16,482	2,995	9,341	1,975	6,063	2,924	5,543	2,044				
March	18,723	6,279	21,670	6,763	17,077	6,285	22,797	6,797	13,285	3,837	9,293	3,945	9,523	2,764	4,555	2,367				
April	27,810	6,586	23,724	5,463	24,612	6,665	18,591	4,708	12,039	4,175	9,821	4,393	8,757	5,153	8,498	5,194				
May	31,346	8,037	20,546	6,362	24,932	6,768	24,154	5,353	22,495	6,014	16,227	5,055	8,749	4,920	6,813	6,264				
June	31,002	7,582	28,144	7,828	26,398	7,850	23,656	7,127	15,558	6,047	13,245	5,969	11,976	6,151	7,088	4,654				
Total	370,761	96,900	#####	75,840	255,555	73,507	244,479	76,899	#####	47,301	161,148	57,470	124,682	55,706	103,857	51,557	44,764	25,138	(6,016)	2,721



MEMORANDUM

TO: Cheryl Shiffler, Finance Director

FROM: Michael T. Ruddy, AICP, Deputy Director 

RE: **Clear Brook Volunteer Fire and Rescue/Stephenson Village Proffer**

DATE: December 9, 2015

Staff has been contacted by members of the Clear Brook Volunteer Fire and Rescue Department regarding the transfer of two (2) proffer payments in the amount of \$50,000 each, \$100,000 total, from the County to the Clear Brook Volunteer Fire and Rescue Company. The payments were made directly to Frederick County on 12/30/10 and 12/18/13 to satisfy proffer commitments associated with the Stephenson Village Planned Residential Community, Rezoning #06-03.

Please move forward with the disbursement of these proffer payments through the appropriate methods.

If you need anything further from me, please let me know.

MTR/dlw

The following is an example of how the adjustment for inflation will be made.

Consumer Price Index – all Urban Consumers (Current Series) 1982-84=100	
2003 Index (upon approval) estimated	183.00
2005 Index (two years) estimated	225.00

$\frac{2005 \text{ Index}}{2003 \text{ Index}} \times \text{Proffer Amount} = \text{Revised Proffer Amount}$

$\frac{225}{183} \times \$5,327 = \$6,550$

5. MATCHING FUNDS FOR TRANSPORTATION ENHANCEMENTS AND/OR HERITAGE TOURISM:

In consideration of the approval of rezoning application # 06-03 the Applicant shall contribute \$75,000 in matching funds to Frederick County to be utilized for transportation enhancements and/or for the promotion of heritage tourism. The money will be made available to Frederick County within 30 days of receipt of a written request for said funds by the Frederick County Board of Supervisors or their authorized agent.

6. MONETARY CONTRIBUTION TO CLEAR BROOK VOLUNTEER FIRE AND RESCUE, INC:

To further mitigate the impact on fire and rescue services, the Applicant will pay to Clear Brook Volunteer Fire and Rescue Inc. the sum of \$200,000.00 for its general fund. This is over and above the monetary contributions to Frederick County Fire and Rescue identified in §4 of this proffer statement. This amount will be payable as follows:

\$50,000.00 to be paid not later than nine months after zoning approval.

\$50,000.00 to be paid within thirty (30) days of the issuance of the 500th building permit in Stephenson Village but not later than December 31, 2008.

\$50,000.00 to be paid within thirty (30) days of the issuance of the 1,000th building permit in Stephenson Village but not later than December 31, 2013.

\$50,000.00 to be paid within thirty (30) days of the issuance of the 1,500th building permit in Stephenson Village but not later than December 31, 2018.

FY16 NOVEMBER BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
11/16/2015	MAINTENANCE ADMINISTRATION	VEHICLE REPAIR-2007 F150 TRUCK	4301	3004	000	002	600.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	000	(600.00)
11/19/2015	CLEARBROOK PARK	RENTAL EQUIPMENT ON OCTOBER P-CARD	7109	3004	000	003	(4,188.15)
	CLEARBROOK PARK		7109	9001	000	000	4,188.15
11/19/2015	COMMISSIONER OF THE REVENUE	GASOLINE TO CORRECT DIVISION	1209	4003	000	002	1,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	4003	000	000	(1,000.00)
11/19/2015	MANAGEMENT INFORMATION SYSTEMS	IT/MIS REORGANIZATION	1222	1001	000	057	38,383.33
	MANAGEMENT INFORMATION SYSTEMS		1222	2001	000	000	2,936.33
	MANAGEMENT INFORMATION SYSTEMS		1222	2005	000	000	5,320.00
	MANAGEMENT INFORMATION SYSTEMS		1222	2002	000	000	4,072.47
	MANAGEMENT INFORMATION SYSTEMS		1222	2006	000	000	456.76
	MANAGEMENT INFORMATION SYSTEMS		1222	2011	000	000	38.38
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(38,383.33)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(2,936.33)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(5,320.00)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(4,072.47)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(456.76)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(38.38)
11/19/2015	REASSESSMENT/BOARD OF ASSESSORS	OFFICE FURNITURE & EQUIPMENT-NEW ASSESSORS	1210	5204	000	000	(6,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	6,000.00
11/19/2015	MANAGEMENT INFORMATION SYSTEMS	SEQUEL SOFTWARE FOR THE I SERIES AS400	1222	5401	000	000	(4,010.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5413	000	001	4,010.00
11/19/2015	COMMISSIONER OF THE REVENUE	TRAVEL FOR CONTINUING ED	1209	5506	000	000	(500.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	500.00
11/30/2015	REFUSE COLLECTION	ADDITIONAL PAVING FOR GREENWOOD SITE	4203	3004	000	001	(1,000.00)
	REFUSE COLLECTION		4203	3004	000	003	1,000.00
12/3/2015	FIRE AND RESCUE	ADDITIONAL CUBICLE FURNITURE	3505	5204	000	000	(3,000.00)
	FIRE AND RESCUE		3505	5401	000	000	3,000.00
12/3/2015	AGRICULTURE	FOLDING MACHINE REPAIRS	8301	5401	000	000	(120.00)
	AGRICULTURE		8301	3004	000	001	120.00

**County of Frederick, VA
Report on Unreserved Fund Balance
December 10, 2015**

Unreserved Fund Balance, Beginning of Year, July 1, 2015	42,344,282
 Prior Year Funding & Carryforward Amounts	
C/F Rose Hill Park	(168,000)
C/F Sherando Park master plan	(22,780)
C/F DARE	(400)
C/F Abbott Grant	(33,854)
C/F Fire Company Capital	(274,086)
Reserve E-summons funds	(38,816)
C/F Fire Program funds	(29,521)
Reserve P&R Play Fund funds	(6,932)
School encumbrances	(581,267)
C/F Forefeited assets	(58,035)
C/F School Capital to School Operating	(314,747)
C/F School Operating	(123,737)
C/F F&R vehicle equipment	(40,000)
C/F F&R uniforms	(64,000)
	(1,756,175)
 Other Funding / Adjustments	
Parks returned unused proffer	(710)
COR refund - Brookfield Stephenson Village	(20,539)
COR refund - Ally Financial	(5,405)
COR refund - Ford Motor Credit	(2,930)
COR refund - Opal Oil	(4,070)
Treasurer drive through repair	(30,000)
Circuit Clerk - deputy clerk position	(10,913)
Airport capital	(63,818)
Gainesboro site retainage	5,960
COR refund - disabled veteran	(3,689)
COR refund - Greenway Engineering	(12,753)
COR refund - Navitus Engineering	(42,560)
COR refund - Citizens Asset Finance	(5,736)
COR refund - Carrier Enterprises	(144,392)
Armel Elementary renovation design	(200,000)
NSVRC contribution	(1,216)
PPEA refund - administration building	(47,897)
COR refund - Daimler Trust	(8,679)
COR refund - Aqua Lake Holiday Utilities	(2,759)
COR refund - Probuild CO LLC	(13,282)
COR refund - Lawrence Fabrications	(6,533)
COR refund - Washington Gas	(89,697)
COR refund - Carrier Enterprises	(106,516)
COR refund - Britt Louis Nemeth	(3,019)
COR refund - Admiral Security Services	(2,815)
COR refund - Shenandoah Gas	(17,706)
	(841,674)
 Fund Balance, December 10, 2015	 39,746,432

County of Frederick
 General Fund
 11/30/2015

ASSETS	FY16 <u>11/30/15</u>	FY15 <u>11/30/14</u>	Increase (Decrease)
Cash and Cash Equivalents	76,067,691.07	69,149,484.72	6,918,206.35 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	17,254,334.84	25,325,048.58	(8,070,713.74) *B
Streetlights	4,007.80	11,185.68	(7,177.88)
Miscellaneous Charges	20,232.34	21,595.62	(1,363.28)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,173.88	3,831.02	342.86
GL controls (est.rev / est. exp)	<u>(13,418,524.42)</u>	<u>(8,710,624.19)</u>	<u>(4,707,900.23)</u> (1) Attached
TOTAL ASSETS	<u>80,668,409.74</u>	<u>86,537,015.66</u>	<u>(5,868,605.92)</u>
LIABILITIES			
Performance Bonds Payable	446,668.04	399,417.75	47,250.29
Taxes Collected in Advance	152,971.25	5,302,000.70	(5,149,029.45) *C
Deferred Revenue	<u>17,274,961.65</u>	<u>25,355,171.28</u>	<u>(8,080,209.63)</u> *D
TOTAL LIABILITIES	17,874,600.94	31,056,589.73	(13,181,988.79)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	233,248.27	167,668.85	65,579.42 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	137,071.75	66,131.05	70,940.70 *E
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 Fees	269,039.57	222,145.76	46,893.81 *F
Historical Markers	17,330.76	17,295.25	35.51
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	2,042,419.80	4,023,780.67	(1,981,360.87) (3) Attached
Economic Development Incentive	0.00	550,000.00	(550,000.00)
Parks Reserve	6,932.25	0.00	6,932.25
E-Summons Funds	38,816.25	0.00	38,816.25
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>58,443,360.60</u>	<u>48,827,814.80</u>	<u>9,615,545.80</u> (4) Attached
TOTAL EQUITY	<u>62,793,808.80</u>	<u>55,480,425.93</u>	<u>7,313,382.87</u>
TOTAL LIAB. & EQUITY	<u>80,668,409.74</u>	<u>86,537,015.66</u>	<u>(5,868,605.92)</u>

NOTES:

- *A Cash increase can be mainly attributed to the increase in fund balance.
- *B Tax payments for \$5.1 million in 11/14 were not applied due to unavailable data files until 12/14. Tax payments were received earlier in the current year.
- *C The data files were unavailable in the previous year until 12/1/14 to apply the payments from mortgage companies.
- *D Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration fees.
- *E Upgrade board room audio visual and broadcasting equipment in the previous year \$178,122 from Comcast provided PEG funds.
- *F Previously ADA Fees.

BALANCE SHEET

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,595,237	138,386,923	9,208,315
Appropriations	(67,785,799)	(60,488,231)	(7,297,568)
Est.Tr.to Other fds	(93,461,211)	(86,776,985)	(6,684,226)
Encumbrances	233,248	167,669	65,579
	(13,418,524)	(8,710,624)	(4,707,900)

General Fund Purchase Orders @11/30/15

DEPARTMENT	Amount	
Cty.Office Bldgs./Courthouse	2,714.34	Repair Generator at Public Service Building
Fire & Rescue	46,217.60	Uniforms
	2,558.29	Bailout System Supplies(Ropes, Harnesses, Etc.)
	32,844.52	Vehicle Tools & Equip.(Includes Light Bars, Custom Cabinets, etc.)
MIS	9,475.00	Sequel Software (4) Users & Website Interface
Parks	400.00	Rose Hill Park Engineering Service
	17,625.00	(1,500) Long Sleeve T-Shirts for the Half Marathon
	19,922.30	Special Events T-Shirts
	2,645.40	Half Marathon Awards
	18,477.70	Playground Equipment Replacement Parts
	2,567.30	Lime, Fertilizer, and Chlorothalonil
Planning	3,827.25	(7) 16 GB IPAD Wi-Fi Cellular w/case
Public Safety	10,273.08	Repair & Maintenance of Radio Equipment
Refuse Collection	15,500.00	Paving Road to Greenwood Compactor Site
Sheriff	3,955.00	Body Armour
	4,773.65	Uniforms
	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates
	3,136.32	Dare T-Shirts
	6,240.00	(2) Python III Dual Antenna Radar Package w/Accessories
Total	233,248.27	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @11/30/15	54,706.90	435,280.16	491,139.40	1,061,293.34	2,042,419.80

Designated Other Projects Detail

Administration	218,936.34	
Bridges	1,000.00	
Historic Preservation	108,000.00	12/11/14 Board Action designated \$50,000 for final debt payment
Library	101,206.00	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	41,776.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
Total	1,061,293.34	

Other Proffers @11/30/15

(4) Fund Balance Adjusted	-
Ending Balance@11/30/15	39,769,972.77
Revenue 11/15	50,710,789.66
Expenditures 11/15	(26,489,547.59)
Transfers 11/15	(5,547,854.24)
11/15 Fund Balance	58,443,360.60

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 November 30, 2015

REVENUES:	<u>Appropriated</u>	FY16 11/30/15 <u>Actual</u>	FY15 11/30/14 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	100,608,073.00	29,200,314.75	19,575,832.83	9,624,481.92 (1)
Other local taxes	31,899,849.00	7,718,530.30	7,423,676.15	294,854.15 (2)
Permits & Privilege fees	1,663,682.00	1,062,320.99	709,250.65	353,070.34 (3)
Revenue from use of money and property	152,466.00	87,455.75	116,319.38	(28,863.63) (4)
Charges for Services	2,478,226.00	1,016,972.36	889,097.10	127,875.26
Miscellaneous	535,230.87	137,107.88	184,638.68	(47,530.80)
Recovered Costs	1,318,702.58	1,819,302.93	1,489,223.63	330,079.30 (5)
Intergovernmental:				
Commonwealth	8,900,008.00	9,633,597.01	9,998,476.26	(364,879.25) (6)
Federal	39,000.00	35,187.69	19,533.00	15,654.69 (7)
TOTAL REVENUES	147,595,237.45	50,710,789.66	40,406,047.68	10,304,741.98
 EXPENDITURES:				
General Administration	10,474,895.67	4,070,243.52	3,449,440.80	620,802.72
Judicial Administration	2,434,843.52	880,376.70	841,512.16	38,864.54
Public Safety	32,670,700.39	13,569,810.31	13,519,047.10	50,763.21
Public Works	4,948,422.68	1,673,133.65	1,485,009.50	188,124.15
Health and Welfare	8,177,956.00	3,114,580.86	2,888,621.14	225,959.72
Education	56,000.00	28,000.00	28,000.00	0.00
Parks, Recreation, Culture	6,314,979.24	2,606,910.84	2,408,182.96	198,727.88
Community Development	1,997,260.95	546,491.71	1,422,798.07	(876,306.36)
TOTAL EXPENDITURES	67,075,058.45	26,489,547.59	26,042,611.73	446,935.86 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	94,171,951.69	5,547,854.24	2,032,648.27	3,515,205.97 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(13,651,772.69)	18,673,387.83	12,330,787.68	(6,342,600.15)
 Fund Balance per General Ledger		39,769,972.77	36,497,027.12	3,272,945.65
Fund Balance Adjusted to reflect Income Statement 11/30/15		58,443,360.60	48,827,814.80	9,615,545.80

(1)General Property Taxes	FY16	FY15	Increase/Decrease
Real Estate Taxes	17,850,922	9,864,112	7,986,811
Public Services Current Taxes	242,581	116,145	126,436
Personal Property	10,670,077	9,153,823	1,516,255
Penalties and Interest	290,034	289,498	537
Credit Card Chgs./Delinq.Advertising	(16,608)	(15,369)	(1,239)
Adm.Fees For Liens&Distress	163,307	167,625	(4,318)
	29,200,315	19,575,833	9,624,482

(2) Other Local Taxes

Local Sales and Use Tax	3,248,445.83	3,117,148.42	131,297.41
Communications Sales Tax	326,838.00	337,899.18	(11,061.18)
Utility Taxes	852,796.95	907,904.56	(55,107.61)
Business Licenses	620,881.97	621,551.69	(669.72)
Auto Rental Tax	44,996.27	40,072.82	4,923.45
Motor Vehicle Licenses Fees	253,588.30	235,933.90	17,654.40
Recordation Taxes	676,913.82	526,507.58	150,406.24
Meals Tax	1,491,559.21	1,464,184.44	27,374.77
Lodging Tax	185,779.88	164,200.79	21,579.09
Street Lights	12,859.26	6,472.82	6,386.44
Star Fort Fees	3,870.81	1,799.95	2,070.86
Total	7,718,530.30	7,423,676.15	294,854.15

(3)Permits&Privileges

Dog Licenses	16,858.00	20,058.00	(3,200.00)
Land Use Application Fees	7,000.00	6,850.00	150.00
Transfer Fees	1,413.00	1,206.67	206.33
Development Review Fees	263,657.14	168,984.10	94,673.04
Building Permits	567,639.04	383,754.73	183,884.31
2% State Fees	9,666.09	8,580.65	1,085.44
Electrical Permits	50,346.00	34,413.00	15,933.00
Plumbing Permits	10,602.00	5,746.00	4,856.00
Mechanical Permits	63,824.00	26,137.50	37,686.50
Sign Permits	2,376.72	1,370.00	1,006.72
Permits for Commercial Burning	25.00	225.00	(200.00)
Explosive Storage Permits	-	200.00	(200.00)
Blasting Permits	150.00	105.00	45.00
Land Disturbance Permits	67,314.00	51,020.00	16,294.00
Septic Haulers Permit	300.00	-	300.00
Transfer Development Rights	1,150.00	300.00	850.00
Sewage Installation License	-	300.00	(300.00)
Total	1,062,320.99	709,250.65	353,070.34

(4) Revenue from use of

Money	62,554.50	66,720.39	(4,165.89)
Property	24,901.25	49,598.99	(24,697.74)
Total	87,455.75	116,319.38	(28,863.63)

(5) Recovered Costs	FY16	FY15	Increase/Decrease
Recovered Costs Treas.Office	42,164.00	42,146.00	18.00
Worker's Comp	500.00	500.00	-
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
Recovered Costs-IT/GIS	313.98	20,000.00	(19,686.02)
Recovered Costs F&R Fee Recovery	176,796.56	166,301.00	10,495.56
Recovered Cost Fire Companies	38,672.90	16,758.26	21,914.64
Reimbursement Circuit Court	5,855.49	4,954.77	900.72
Reimb.Public Works/Planning Clean Up	1,736.25	290.00	1,446.25
Clarke County Container Fees	27,991.16	19,327.62	8,663.54
City of Winchester Container Fees	25,776.19	15,435.10	10,341.09
Refuse Disposal Fees	39,642.32	26,492.84	13,149.48
Recycling Revenue	34,522.40	31,337.12	3,185.28
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	583.52	576.14	7.38
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	7,337.16	7,662.15	(324.99)
Reimb.of Expenses Gen.District Court	10,447.55	10,000.92	446.63
Reimb.Task Force	34,066.48	27,160.60	6,905.88
Sign Deposits Planning	100.00	(50.00)	150.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *1
Westminster Canterbury Lieu of Tax	12,456.00	24,450.10	(11,994.10)
Grounds Maint.Frederick Co. Schools	129,382.99	119,489.97	9,893.02
Comcast PEG Grant	35,732.25	35,344.80	387.45
Proffer-Other	483,090.46	449.50	482,640.96 *2
Fire School Programs	9,424.25	11,375.00	(1,950.75)
Lynnhaven	10,134.93	-	10,134.93
Proffer Redbud Run	32,270.00	12,908.00	19,362.00
Clerks Reimbursement to County	5,409.10	3,864.48	1,544.62
Proffer Canter Estates	36,791.73	4,087.97	32,703.76
Proffer Village at Harvest Ridge	7,695.00	7,695.00	-
Proffer Southern Hills	19,640.00	-	19,640.00
Proffer Snowden Bridge	252,420.09	183,091.59	69,328.50
Proffer Meadows Edge Racey Tract	181,296.00	201,440.00	(20,144.00)
Sheriff Reimbursement	1,011.58	7,385.72	(6,374.14)
Cedar Meadows	29,286.00	4,881.00	24,405.00
Proffer Westbury Commons	1,000.00	-	1,000.00
Total	1,819,302.93	1,489,223.63	330,079.30

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

*Blackburn Commerce Center Rezoning/Transportation Improvement \$452,745.46

(6) Commonwealth Revenue	11/30/2015	11/30/2014	
	FY16	FY15	Increase/Decrease
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72
Mobile Home Titling Tax	58,618.97	60,131.19	(1,512.22)
Recordation Taxes	180,462.40	167,636.80	12,825.60
P/P State Reimbursement	6,526,528.26	6,526,528.18	0.08
Shared Expenses Comm.Atty.	117,911.16	143,814.22	(25,903.06) *1
Shared Expenses Sheriff	582,630.52	788,330.05	(205,699.53) *1
Shared Expenses Comm.of Rev.	53,090.44	70,309.29	(17,218.85) *1
Shared Expenses Treasurer	39,397.34	52,824.09	(13,426.75) *1
Shared Expenses Clerk	98,089.07	125,014.31	(26,925.24) *1
Public Assistance Grants	1,504,050.22	1,334,493.92	169,556.30 *2
Litter Control Grants	15,687.00	15,515.00	172.00
Emergency Services Fire Program	214,535.00	239,007.00	(24,472.00)
DMV Grant Funding	8,880.11	19,276.02	(10,395.91)
State Grant Emergency Services	14,838.80	48,876.43	(34,037.63)
DCJS & Sheriff (State Grants)	-	122,974.04	(122,974.04) *3
JJC Grant Juvenile Justice	64,180.00	64,180.00	-
Rent/Lease Payments	80,361.35	123,209.35	(42,848.00)
Spay/Neuter Assistance -State	171.00	395.20	(224.20)
Wireless 911 Grant	22,268.40	24,773.70	(2,505.30)
State Forfeited Asset Funds	12,033.52	6,157.86	5,875.66
Victim Witness	-	25,805.00	(25,805.00)
F/R OEMS Reimb.	2,142.00	2,275.88	(133.88)
Total	9,633,597.01	9,998,476.26	(364,879.25)

*1 Revenue was received in prior month for FY15

*2 Increase for special needs

*3 Abbott Grant FY15 \$99,064.88

County of Frederick

General Fund

November 30, 2015

(7) Federal Revenue	FY16	FY15	Increase/Decrease
Federal Forfeited Assets	10,612.69	-	10,612.69
Housing Illegal Aliens-Federal	12,581.00	12,449.00	132.00
Federal Funds-Sheriff	8,983.00	5,509.00	3,474.00
Emergency Services Grant	3,011.00	1,575.00	1,436.00
Total	35,187.69	19,533.00	15,654.69

(8) Expenditures

Expenditures increased \$446,935.86. **General Administration** increased \$620,802.72 and reflects a \$407,300 increase of Commissioner of the Revenue tax refunds year to date. **Public Works** increased \$188,124.15 and includes the County share of the Courthouse Complex maintenance increase of \$49,242. Additionally, Engineering purchased a 2015 Chevrolet Colorado truck (\$26,632), Refuse a 30 yard recycling can and compactor (\$17,475) and Maintenance Administration a 2015 Ford F150 truck (\$27,963). **Parks, Recreation, and Culture** increased \$198,727.88 and includes vehicle purchases of (2) 2015 Chevrolet Silverado trucks (\$24,375) each and (2) 2015 Toro Z-turn riding mowers (\$13,057) each. The decrease in **Community Development** reflects the \$875,000 transfer to the Economic Development Authority for EDA Incentives. The Transfers increased \$3,515,205.97. See chart below:

(9) Transfers Increased \$3,515,205.97	FY16	FY15	Increase/Decrease
Transfer to School Operating	705,004.31	218,387.05	486,617.26
Transfer to School Construction	3,200,000.00	-	3,200,000.00
Transfer to Debt Service County	1,264,623.73	201,548.42	1,063,075.31
Transfer to School Operating Capital	314,746.72	542,593.92	(227,847.20)
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00)
Operational Transfers	63,479.48	70,118.88	(6,639.40)
Total	5,547,854.24	2,032,648.27	3,515,205.97

*1 Increase in FY15 School Operating Transfer.

*2 FY16 payments include the Bowman Library, Roundhill, Millwood Station, Public Safety Building, and the Animal Shelter.

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

*4 Timing of insurance charge outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 November 30, 2015

ASSETS	FY2016 <u>11/30/15</u>	FY2015 <u>11/30/14</u>	Increase <u>(Decrease)</u>
Cash	5,668,964.95	5,645,355.27	23,609.68 *1
GL controls(est.rev/est.exp)	<u>(746,804.84)</u>	<u>(418,754.75)</u>	<u>(328,050.09)</u>
TOTAL ASSETS	<u>4,922,160.11</u>	<u>5,226,600.52</u>	<u>(304,440.41)</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
TOTAL LIABILITIES	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	31,347.50	105,934.92	(74,587.42)
	<u>2,631,908.61</u>	<u>3,005,566.60</u>	<u>(373,657.99) *2</u>
TOTAL EQUITY	<u>2,663,256.11</u>	<u>3,111,501.52</u>	<u>(448,245.41)</u>
TOTAL LIABILITY & EQUITY	<u>4,922,160.11</u>	<u>5,226,600.52</u>	<u>(304,440.41)</u>

NOTES:

*1 Cash increased \$23,609.68. Refer to the following page for comparative statement of revenues, expenditures and changes in fund balance.

* 2 Fund balance increased \$373,657.99. The beginning balance for FY16 was \$3,209,470.54 and includes adjusting entries, budget controls FY16(\$725,046.00), and the year to date revenue less expenditures of \$147,484.07.

Current Unrecorded Accounts Receivable-	<u>FY2016</u>
Prisoner Billing:	35,963.98
Compensation Board Reimbursement 11/15	<u>462,075.06</u>
Total	498,039.04

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 11/30/15

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2016 11/30/15 <u>Actual</u>	FY2015 11/30/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	63.14	62.12	1.02
Interest		3,228.42	3,519.59	(291.17)
Supervision Fees	41,696.00	16,241.00	16,696.00	(455.00)
Drug Testing Fees	5,000.00	-	455.00	(455.00)
Work Release Fees	355,828.00	130,494.02	107,937.79	22,556.23
Federal Bureau Of Prisons	0.00	165.00	1,275.48	(1,110.48)
Local Contributions	6,495,106.00	3,247,553.00	3,004,484.69	243,068.31
Miscellaneous	15,000.00	1,779.80	3,430.49	(1,650.69)
Phone Commissions	345,000.00	77,146.36	63,238.51	13,907.85
Food & Staff Reimbursement	130,000.00	19,751.98	44,229.06	(24,477.08)
Elec.Monitoring Part.Fees	90,000.00	36,081.87	21,325.70	14,756.17
Share of Jail Cost Commonwealth	1,097,197.00	374,043.68	295,394.65	78,649.03
Medical & Health Reimb.	68,000.00	30,161.01	24,337.69	5,823.32
Shared Expenses CFW Jail	5,090,140.00	1,282,376.45	1,750,159.69	(467,783.24)
State Grants	250,263.00	73,340.94	76,425.00	(3,084.06)
Local Offender Probation	252,286.00	68,238.00	67,190.00	1,048.00
Transfer From General Fund	5,103,298.00	2,551,649.00	2,461,093.12	90,555.88
TOTAL REVENUES	19,338,814.00	7,912,313.67	7,941,254.58	(28,940.91)
EXPENDITURES:	20,116,966.34	7,764,829.60	7,163,845.09	600,984.51
Excess(Deficiency)of revenues over expenditures		147,484.07	777,409.49	(629,925.42)
FUND BALANCE PER GENERAL LEDGER		<u>2,484,424.54</u>	<u>2,228,157.11</u>	<u>256,267.43</u>
Fund Balance Adjusted To Reflect Income Statement 11/30/15		2,631,908.61	3,005,566.60	(373,657.99)

County of Frederick
Fund 12 Landfill
November 30, 2015

ASSETS	FY2016 <u>11/30/15</u>	FY2015 <u>11/30/14</u>	Increase <u>(Decrease)</u>
Cash	32,883,563.87	31,141,299.33	1,742,264.54
Receivables:			
Fees	679,737.74	593,557.48	86,180.26 *1
Accounts Receivable Other	2,589.86	128.00	2,461.86
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(696,048.00)</u>	<u>(3,307,317.02)</u>	<u>2,611,269.02</u>
TOTAL ASSETS	<u>50,866,838.24</u>	<u>46,910,012.22</u>	<u>3,956,826.02</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	178,911.24	12,451.23
Accrued Remediation Costs	12,233,415.93	11,938,535.78	294,880.15 *2
Retainage Payable	0.00	9,244.62	(9,244.62)
Deferred Revenue Misc.Charges	<u>2,589.86</u>	<u>128.00</u>	<u>2,461.86</u>
TOTAL LIABILITIES	<u>12,427,368.26</u>	<u>12,126,819.64</u>	<u>300,548.62</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	35,422.00	173,072.20	(137,650.20) *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>28,545,605.98</u>	<u>24,751,678.38</u>	<u>3,793,927.60</u> *4
TOTAL EQUITY	<u>38,439,469.98</u>	<u>34,783,192.58</u>	<u>3,656,277.40</u>
TOTAL LIABILITY AND EQUITY	<u>50,866,838.24</u>	<u>46,910,012.22</u>	<u>3,956,826.02</u>

NOTES:

*1 Landfill fees increased \$86,180.26 and is due to an increase in tipping fee rates. Landfill fees at 11/15 were \$463,649.23 compared to \$369,705.07 at 11/14 for an increase of \$93,944.16. Delinquent fees at 11/15 were \$211,953.35 compared to \$219,976.42 at 11/14 for a decrease of \$8,023.07.

*2 Remediation increased \$294,880.15 and includes \$265,000.00 for post closure and \$29,880.15 interest.

*3 The encumbrance balance at 11/30/15 was \$35,422.00 and includes a 2016 Ford F250 with snow plow for \$32,042 and a Pro-Flo 900 Caster spreader for a cost of \$3,380.00.

* Fund Balance increased \$3,793,927.60. The beginning balance was \$27,730,771.72 and includes adjusting entries, budget controls for FY16(\$75,138) and year to date revenue less expenditures of \$889,972.26.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 November 30, 2015

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY16 11/30/15 <u>Actual</u>	FY15 11/30/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	1,605.30	1,600.86	4.44
Interest on Bank Deposits	60,000.00	20,030.27	23,237.18	(3,206.91)
Salvage and Surplus	0.00	38,017.95	70,005.80	(31,987.85)
Sanitary Landfill Fees	5,080,500.00	2,258,439.76	1,965,015.91	293,423.85
Charges to County	0.00	170,180.34	140,410.78	29,769.56
Charges to Winchester	0.00	49,340.62	39,936.52	9,404.10
Tire Recycling	120,000.00	29,931.12	75,685.31	(45,754.19)
Reg. Recycling Electronics	60,000.00	19,898.00	16,932.00	2,966.00
Greenhouse Gas Credit Sales		0.00	3,668.28	(3,668.28)
Miscellaneous	60,000.00	161.00	174.00	(13.00)
Wheel Recycling	120,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	2,439.86	0.00	2,439.86
Renewable Energy Credits	116,262.00	56,361.76	58,275.14	(1,913.38)
Landfill Gas To Electricity	394,620.00	165,821.41	196,485.99	(30,664.58)
Waste Oil Recycling		1,717.07	7,506.19	(5,789.12)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,011,382.00	2,813,944.46	2,598,933.96	215,010.50
Operating Expenditures	5,391,520.00	1,217,087.45	1,190,384.21	26,703.24
Capital Expenditures	1,351,332.00	706,884.75	1,237,046.51	(530,161.76)
TOTAL Expenditures	6,742,852.00	1,923,972.20	2,427,430.72	(503,458.52)
Excess(deficiency)of revenue over expenditures		889,972.26	171,503.24	718,469.02
Fund Balance Per General Ledger		27,655,633.72	24,580,175.14	3,075,458.58
FUND BALANCE ADJUSTED		28,545,605.98	24,751,678.38	3,793,927.60

Budget Calendar FY 2016-2017

Month	Action
October 21, 2015	Budget memo from Finance Committee Chairman presented to Finance Committee
October 29, 2015	Budget materials sent to all departments and outside agencies
November 30, 2015	Budget requests from departments and outside agencies due back to Finance Department
December 14, 2015 – January 8, 2016	Requested Departmental meetings with County Administrator's Budget Committee
January 20, 2016	Finance Committee/Budget Worksession; Possible Budget Scenario and reassessment discussion 8:00 a.m.
January 27, 2016	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors/Possible Budget Worksession 5:30 p.m.
February 3, 2016	Budget Worksession – Board of Supervisors 8:00 a.m.
February 10, 2016	Budget Worksession – Board of Supervisors 6:00 p.m.
February 16, 2016	School Board budget public hearing
February 17, 2016	Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m.
February 24, 2016	Budget Worksession – Board of Supervisors 6:00 p.m.
March 2, 2016	Final Board of Supervisors Budget Worksession before budget advertisement 8:00 a.m.;
March 7, 2016	Budget Advertisement to Winchester Star for publishing
March 14, 2016	Public Hearing Advertisement in newspaper
March 23, 2016	FY 2016 – 2017 Budget/Tax Rates Public Hearing
April 13, 2016	FY 2016 – 2017 Budget Adoption
May-July, 2016	Preparation of Adopted Budget Document and submission of budget for award
April 13-27, 2016	Prepare and Insert Tax Bills
April 29, 2016	Tax Bills mailed
July 1, 2016	Implementation of Fiscal Year 2016 – 2017

Dates are subject to change

NW Works

December, 2015



Dear Friends and Partners,

Thank you. Two simple words, but ones that I want to sincerely express to you for your support this past year.


2015 has proven to be a great year for us here at NW Works. Your contributions have helped make our agency one of the leading nonprofits in workforce development in our region. Some of the highlights from this past year include:

- The launch of Firefly Café and Bakery! For those of you who have been hearing about this idea for the past many years, it was great to finally launch it in March of this year. Thanks to you—and the multitude of colleagues and friends that you've brought with you!—Firefly is a huge success. Not only is it busy, but we've already had our first two graduates of the training program (both of whom are now gainfully employed in the community), and we have three more right on their heels ready to take the plunge into a job with a local restaurant. We are also excited to announce that we are now catering events and parties, and we sell whole pies, cakes and breads for your family events!
- The HP Hood line continues to excel, and this past year we had, on average, 40+ people working every day on the line. These jobs pay minimum wage (or greater) and it's a fully integrated opportunity—meaning both individuals with disabilities and those without are working side-by-side to move the 3 million plus half-gallons of milk this year.
- NW Works has also dramatically increased the number of community placements this past year, and in the year ahead our focus will be even sharper as we strive to help our trainees find a job in the community. A quick plug...if you or someone you know is hiring and want qualified, dedicated workers, please call us. Our folks are ready and willing to step up to the plate!



Much of this was accomplished because of the support that we received from you, our community partners and friends. If you want to provide a year-end gift to NW Works, we'll use your donation to continue to expand our services, and to meet the needs of our most significantly disabled partners. We count on your year-end donations to provide a sound financial basis for all of our work throughout the year.

Thanks again for helping to keep our mission on course. Happy Holidays to you and yours!



John C. Brauer, CEO

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Turning Disabilities into Possibilities