



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: March 16, 2016
SUBJECT: Finance Committee and Audit Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, March 16, 2016 at 8:00 a.m. There was an Audit Committee meeting immediately following. All members were present. (X = no action required)

FINANCE COMMITTEE

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$30,000. This amount represents Abbott Grant funds and will be used to purchase two vehicles. No local funds required. See attached memo, p. 3. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$11,134.30. This amount represents two insurance reimbursements for auto claims. No local funds required. See attached memos, p. 4 – 5. The committee recommends approval.
3. (X) The Winchester Regional Airport Director requests an Airport Operating Fund supplemental appropriation in the amount of \$62,500 and a General Fund supplemental appropriation in the amount of \$46,937.50 (local funds) in order to cover the anticipated deficit through FY 2016. See attached information, p. 6 – 15. Item postponed.

4. The Planning Director requests a General Fund and a Development Projects Fund supplemental appropriation in the amount of \$4,390. This amount represents funds for the remainder of the costs associated with acceptance of Security Drive into the State Secondary System. Local funds required. See attached information, p. 16 – 25. The committee recommends approval.
5. The County Administrator provides a draft Grant Application & Acceptance Policy for review and recommendation(s). See attached, p. 26 – 28. The committee recommends approval.

AUDIT COMMITTEE

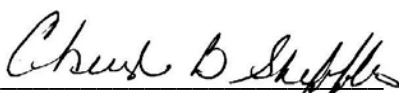
1. David Foley from Robinson, Farmer, Cox Associates presented the FY 2015 CAFR and was available for discussion of the upcoming FY 2016 audit. The FY 2015 CAFR is available in dropbox or online at: www.fcva.us/CAFR.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for February 2016. See attached, p. 29.
2. The Finance Director provides an FY 2016 Fund Balance Report ending March 8, 2016. See attached, p. 30.
3. The Finance Director provides financial statements for the month ending February 29, 2016. See attached, p. 31 – 41.

Respectfully submitted,

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

By 
Cheryl B. Shiffler, Finance Director

FREDERICK COUNTY SHERIFF'S OFFICE

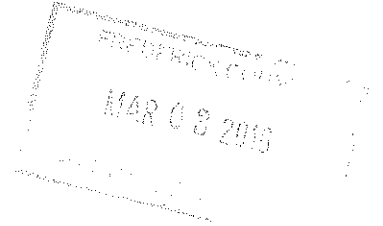


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – Attorney General/Abbott Grant
DATE : March 1, 2016

We are requesting the funding from the Attorney General/Abbott Grant in the amount of \$30,000.00 that was posted to revenue line 3-010-33010-025 be appropriated into our operating budget line of 3102-8005-000-000. We will be purchasing two vehicles with this money.

Thank you.

LWM/asw

C.S. 2/29/16

FREDERICK COUNTY SHERIFF'S OFFICE

FREDERICK COUNTY
FEB 29 2016
FINANCE DEPARTMENT



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Insurance Reimbursement
DATE : February 26, 2016

We are requesting the insurance reimbursement check received in the amount of \$7,157.99 for the auto claim dated January 27, 2016, involving Deputy Comstock, be appropriated into our budget line 3102-3004-000-002.

Thank you.

LWM/asw

C.S. 2/26/16

FREDERICK COUNTY SHERIFF'S OFFICE

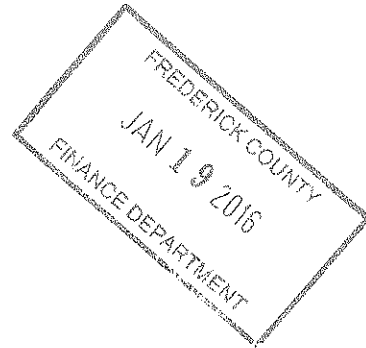


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Insurance Reimbursement
DATE : January 14, 2016

We are requesting the insurance check received in the amount of \$3,976.31 for the auto claim dated December 25, 2015 involving Deputy Hawkins, be appropriated into our operating budget line of 3102-3004-000-002.

Thank you.

LM/asw

C.S. 1/19/16



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, City Manager, City of Winchester

From: Renny Manuel, Director, Winchester Regional Airport 

Date: March 8, 2016

Re: Supplemental Revenue Request – Operating Fund Contribution

On behalf of the Winchester Regional Airport Authority I respectfully request a revenue supplemental appropriation from the County of Frederick and the City of Winchester for the Airport Operating Fund for a total of \$62,500 to cover anticipated cash deficit through current year ending June 30, 2016.

I have reworked the budget sheets to reflect anticipated expenses over the next four months including payroll and fringes. Included are estimated revenues that will be generated over that same period of time which offset each other however our cash in the bank currently has a cash deficit.

Purchase and sale of fuel is based on purchasing two additional loads of Jet-A fuel of approximately 8,000 gallons and no additional AVGAS fuel loads by utilizing current inventory on hand. We have dropped the minimum levels of fuel inventory to maintain on hand in an effort to reduce costs. 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, we are selling less than what was projected when the FY 2016 budget was submitted in December of 2014.

We have attempted to hold down operating costs and balance the upkeep and minimum maintenance required to operate the facility. 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.



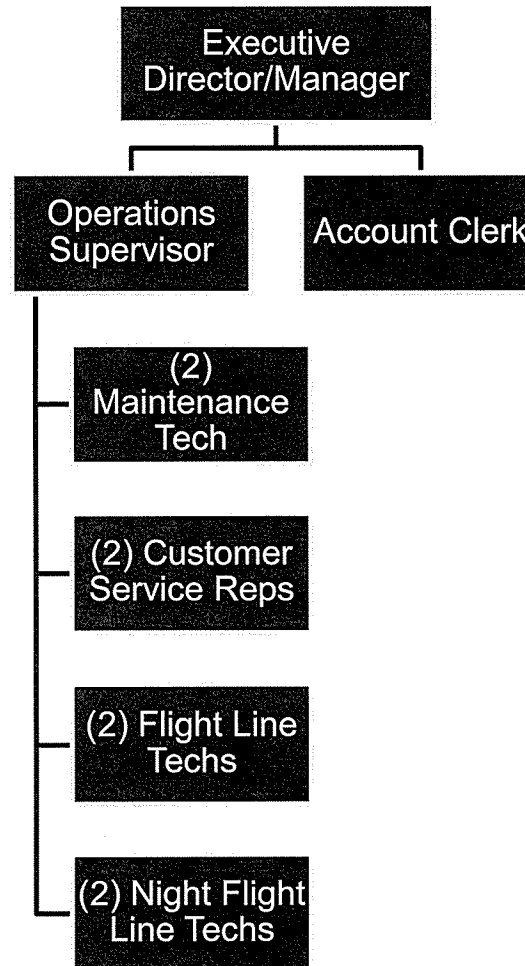
Winchester Regional Airport Authority **SUPPLEMENTAL REQUEST**

FY 2016 Budget
Operating Fund 17

Submitted to Frederick County
Submitted to City of Winchester
Submitted to Clarke County
Submitted to Shenandoah County
Submitted to Warren County

December 8, 2014
December 12, 2014
December 12, 2014
December 12, 2014
December 12, 2014

Winchester Regional Airport

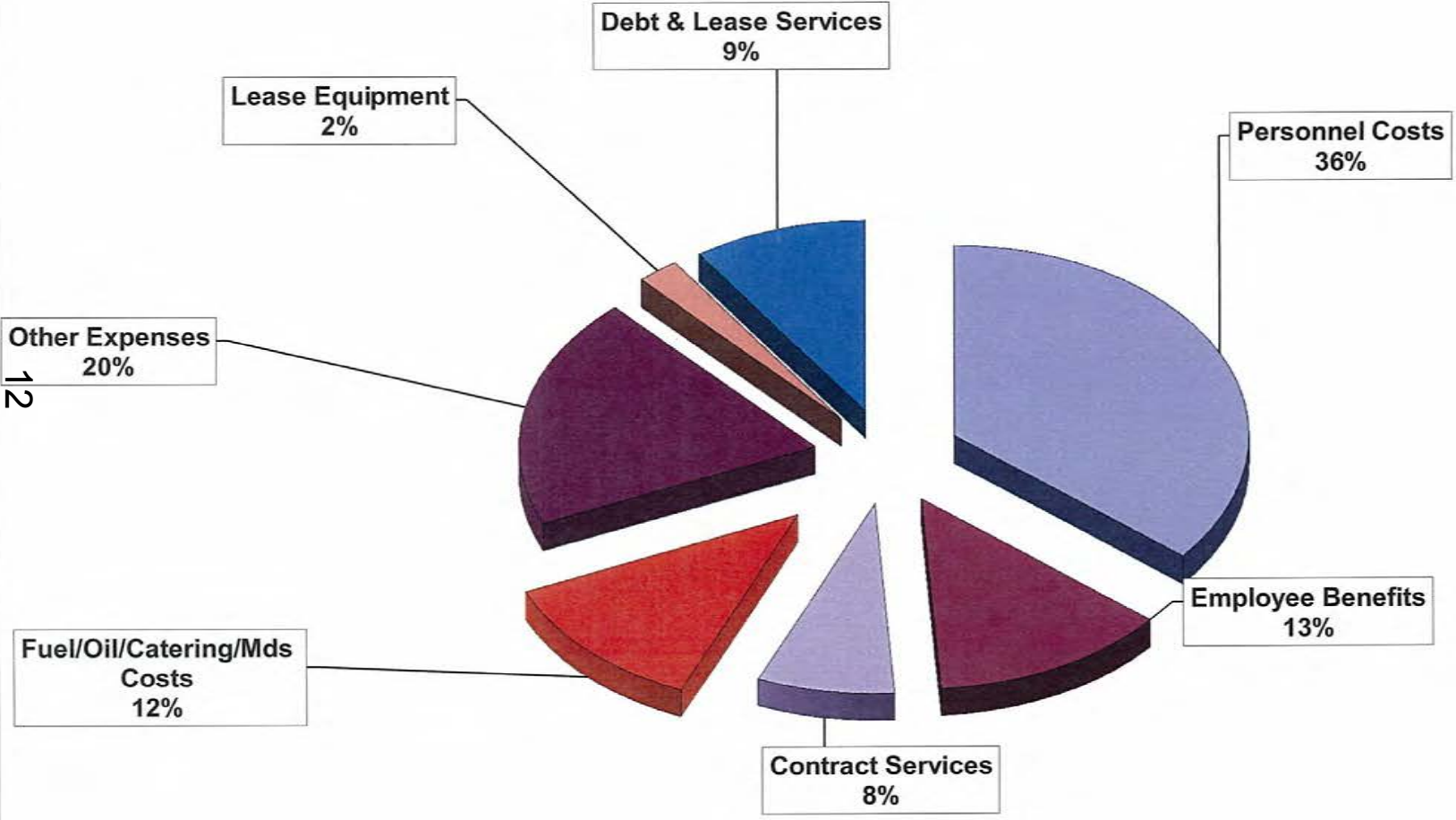


		Prior Yr Actual Expenses		FY 2015	FY 2016	FY 2016	Over
		FY/2013	FY/2014	Amended	Budgeted	Amended	(Decrease)
081090	AIRPORT AUTHORITY						
	PERSONAL SERVICES						
081090-1001-000-001	EXECUTIVE DIRECTOR/MANAGER	82,556	84,971	88,567	88,821	34,346	(54,475)
081090-1001-000-036	ADMINISTRATIVE ASSISTANT				0	0	0
081090-1001-000-037	CUSTOMER SERV.REP.I	31,374	32,150	33,327	33,411	11,386	(22,025)
081090-1001-000-038	FACILITY MAINT.TECH.	31,432	32,163	33,323	33,408	13,146	(20,262)
081090-1001-000-039	FACILITY MAINTENANCE TECH.	27,842	28,489	29,518	29,592	0	(29,592)
081090-1001-000-040	FLIGHT LINE TECH	32,659	33,467	34,692	34,779	13,130	(21,649)
081090-1001-000-041	FLIGHT LINE TECH.	28,581	29,288	30,360	30,436	10,833	(19,603)
081090-1001-000-042	AIRPORT LABORER				0	0	0
081090-1001-000-071	OPERATIONS SUPV.	49,764	51,220	53,430	53,587	21,755	(31,832)
081090-1001-000-072	CUSTOMER SERV. REP I	24,750	23,882	24,691	24,753	8,919	(15,834)
081090-1001-000-073	FLIGHT LINE TECH	39,678	40,631	42,107	42,214	16,301	(25,913)
081090-1001-000-074	ACCOUNT CLERK II	28,415	29,182	30,319	30,400	11,595	(18,805)
081090-1001-000-075	FLIGHT LINE TECH.	14,653	32,142	33,330	33,413	11,433	(21,980)
081090-1003-000-000	PART-TIME SALARIES AND WAGES						0
081090-1005-000-000	OVERTIME/HOLIDAY	17,962	20,977	29,497	29,571	6,500	(23,071)
081090-1009-000-000	MERIT RESERVE	0	0	0		0	0
	PERSONAL SERVICES	409,666	438,562	463,161	464,385	159,345	-305,040
081090-2001-000-000	F.I.C.A.	31,023	31,621	35,432	35,525	11,500	(24,025)
081090-2002-000-000	V.R.S.	44,091	47,563	49,394	46,134	15,500	(30,634)
081090-2005-000-000	HOSPITAL/MEDICAL PLANS	66,455	81,616	100,323	105,003	24,087	(80,916)
081090-2006-000-000	GROUP INSURANCE	4,607	4,969	5,160	5,175	1,700	(3,475)
081090-2011-000-000	WORKER'S COMPENSATION	13,277	15,618	16,788	17,600	5,058	(12,542)
081090-2015-000-000	UNEMPLOYMENT BENEFITS						
	EMPLOYEE BENEFITS	159,453	181,387	207,097	209,437	57,845	-151,592
081090-3002-000-000	PROFESSIONAL SERVICES	16,107	23,237	21,000	24,500	17,000	(7,500)
081090-3004-000-001	REPAIR & MAINTENANCE EQUIP.	16,002	5,497	10,265	5,300	1,500	(3,800)
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	3,300	(7,500)
081090-3005-000-000	MAINTENANCE SERVICE CONTRACT	8,182	7,638	7,500	7,300	770	(6,530)
081090-3005-000-001	STATE FUNDED MAINTENANCE CONTRACTS	0	0	6,500	6,400	1,000	(5,400)
081090-3007-000-000	ADVERTISING	0	215	500	500	0	(500)
081090-3010-000-000	OTHER CONTRACTUAL SERVICES	29,091	27,562	27,900	29,350	9,800	(19,550)
	PURCHASED SERVICES	75,284	68,257	84,365	84,150	33,370	-50,780

		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	22,200	(35,800)
081090-5102-000-000	HEATING SERVICES	6,802	9,775	7,100	10,600	1,000	(9,600)
081090-5103-000-000	WATER & SEWAGE SERVICES	2,506	3,230	3,100	3,200	900	(2,300)
081090-5204-000-001	POSTAGE	466	350	500	500	0	(500)
081090-5204-000-002	TELEPHONE	4,975	6,397	7,000	7,000	2,500	(4,500)
081090-5302-000-000	FIRE INSURANCE	12,656	8,294	12,035	12,035	0	(12,035)
081090-5305-000-000	MOTOR VEHICLE INSURANCE	8,433	5,355	6,084	6,085	0	(6,085)
081090-5307-000-000	PUBLIC OFFICIALS LIABILITY I	516	516	600	600	0	(600)
081090-5308-000-000	GENERAL LIABILITY INSURANCE	17,945	19,000	18,966	19,000	4,625	(14,375)
081090-5401-000-000	OFFICE SUPPLIES	3,438	3,339	5,000	5,000	2,500	(2,500)
081090-5401-000-001	PC REFRESH PROGRAM	0	0	0	0	1,300	1,300
081090-5405-000-000	JANITORIAL SUPPLIES	1,435	1,904	2,000	2,000	2,100	100
081090-5407-000-000	REPAIR AND MAINTENANCE SUPPL	8,869	6,377	12,900	14,200	5,000	(9,200)
081090-5407-000-001	STATE - PARTS AND SUPPLIES	4,201	6,403	7,000	6,700	2,000	(4,700)
081090-5408-000-000	VEHICLE AND POWERED EQUIP SU	12,398	11,303	15,250	16,150	5,000	(11,150)
081090-5408-000-001	VEHICLE GAS-AIRPORT USE	17,457	19,031	20,000	20,000	5,900	(14,100)
081090-5410-000-000	UNIFORMS	1,033	1,016	2,500	2,500	1,500	(1,000)
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	53,400	(1,025,850)
081090-5506-000-000	TRAVEL	1,845	2,631	2,000	1,600	550	(1,050)
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	115	(1,265)
081090-5804-000-000	TAXES-FED.EXCISE & STATE	58	71	500	500	100	(400)
081090-5806-000-000	SNOW REMOVAL CONTINGENCY	13,211	21,220	15,000	15,000	5,000	(10,000)
081090-5810-000-000	PAYMENT OF UNEMPLOYMENT CLAI						
	OTHER CHARGES	998,855	865,517	1,319,687	1,306,300	140,690	(1,165,610)
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	10,150	(23,100)
081090-9101-000-000	PAYMENT OF LOANS	126,400	126,400	126,400	126,400	42,133	(84,267)
	OTHER USES OF FUNDS-	180,744	177,063	174,000	159,650	52,283	-107,367
	TOTAL DEPARTMENT	1,829,602	1,730,786	2,248,310	2,223,922	443,533	-1,780,389

		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	428,879	(1,795,043)

FY 2016 BUDGET STATUS - OPERATING EXPENDITURES



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FY 2016 SUPPLEMENTAL REQUEST - OPERATING REVENUES

WINCHESTER REGIONAL AIRPORT

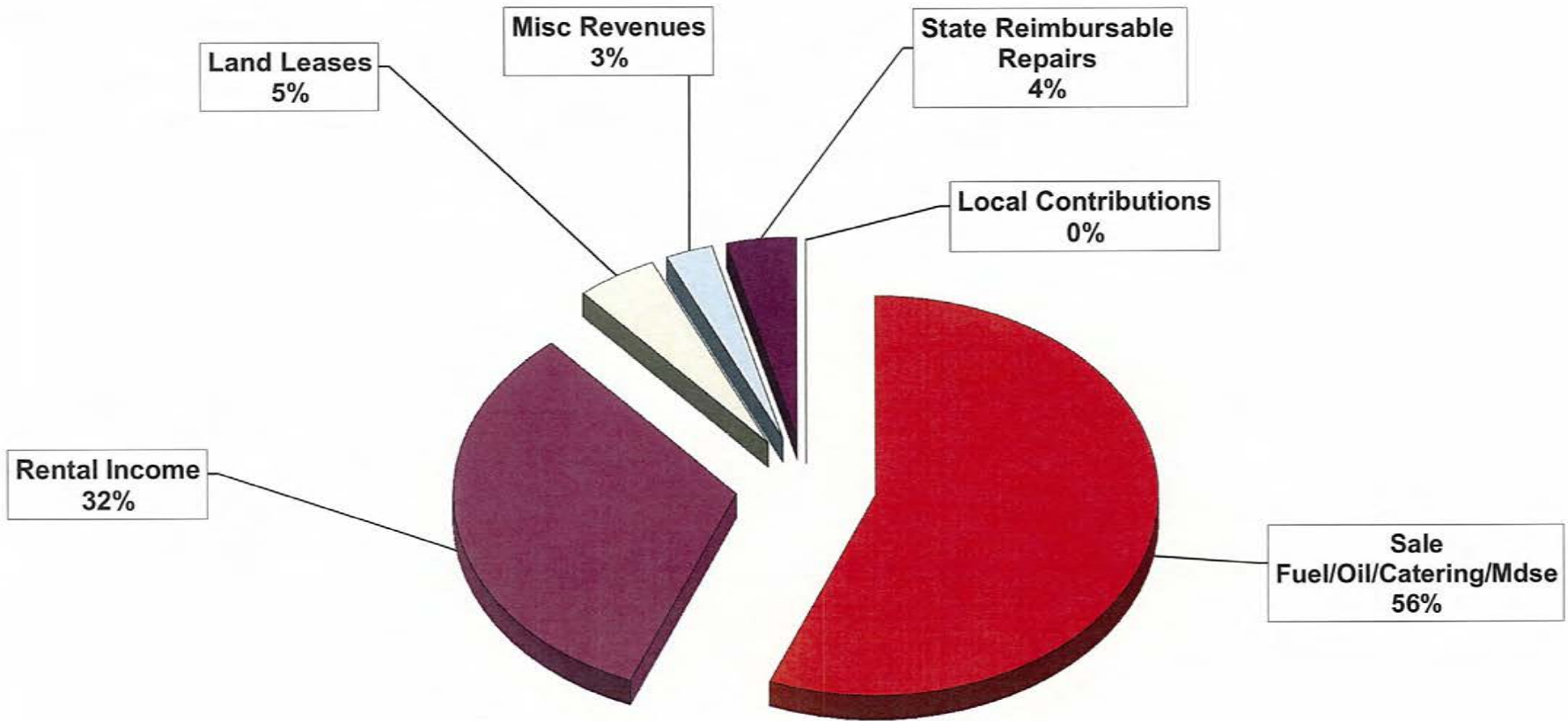
FUNDING SOURCES	SOURCE OF FUNDS REMAINING			TOTAL
	SVC-GENERATED/ OTHER REVENUE	STATE	County City	
SALE JET-A FUEL	162,000			162,000
SALE AVGAS FUEL	83,250			83,250
SALE OIL	625			625
SALE MERCHANDISE	200			200
SALE CATERING	0			0
SALE DEICING CHEMICALS	0			0
RENT - MONTHLY TIEDOWN	6,612			6,612
RENT - METAL T-HANGARS	85,160			85,160
RENT - CLEARSPAN HANGAR	24,000			24,000
RENT - FBO OFFICES	8,348			8,348
RENT - FBO HANGAR SECOND FLOOR	6,000			6,000
RENT - FBO HANGAR SPACE	12,604			12,604
LAND LEASES	20,172			20,172
FUEL FLOW FEE	5,000			5,000
OVERNIGHT PARKING FEE	2,500			2,500
FLIGHT LINE LABOR	500			500
CONFERENCE ROOM FEES	0			0
CARGO/PART 135 TRANSIENT FEE	1,300			1,300
FORKLIFT FEES	50			50
GPU/LAV CART SERVICES	50			50
MISC REVENUE	200			200
UTILITIES REIMBURSEMENT	1,600			1,600
AFTER HOURS FEE	0			0
A/R LATE CHARGES	500			500
STATE SALES TAX	100			100
STATE REIMBURSABLE REPAIRS (95%)		3,040		3,040
STATE RIEMBURSABEL REPAIRS (80%)		1,600		1,600
STATE REIMBURSABLE PROMOTIONAL		7,500		7,500
STATE REIMBURSABLE SECURITY		5,400		5,400
LOCAL ADOPTED			5,222	5,222
LOCAL SHARE				0
TOTAL	420,772	17,540	5,222	443,533

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Approved Contribution Supplemental Requested		
FY 1999	174,164	
FY 2000	161,105	
FY 2001	161,105	
FY 2002	161,105	
FY 2003	160,013	
FY 2004	153,000	
FY 2005	147,000	
FY 2006	96,800	
FY 2007	82,682	
FY 2008	73,118	
FY 2009	43,752	
FY 2010	23,600	
FY 2011	23,600	
FY 2012	23,600	
FY 2013	23,600	
FY 2014	64,035	106,088
FY 2015	70,810	50,000
FY 2016	83,882	62,500

FY 2016 projected cash in the bank deficit at year end

FY 2016 BUDGET STATUS - OPERATING REVENUES



**Winchester Regional
Airport
Fuel Gallons Sold**


TOTAL GALLONS OF FUEL PRODUCTS 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	26,282	26,294	26,193	4,599	25,527	13,361	12,474	12,393	(81)
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	14,146	4,774
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	7,376	25
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	7,877	289
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	322,055	447,894	482,738	542,931	468,336	467,661	368,366	329,063	321,378	217,142	218,618	180,388	155,414	111,693	1,713

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BREAKDOWN BY FUEL TYPE - GALLONS ONLY																		AVGAS				
Fiscal Year	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		Increase/(Decrease)		TRUCK	SARA
	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	7,640	29,620	7,034	13,227	5,446	14,211	5,567	10,055	5,376	11,415	5,664	1,360	288	2,924	2,740
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	3,808	2,879
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	6,951	(5,806)	610	4,372	2,608
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	3,316	2,491
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	8,532	3,861	(438)	358	1,563	2,299
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	10,515	3,631	4,341	433	1,308	2,323
January	19,851	5,150	16,692	3,764	17,365	4,005	19,156	3,952	13,861	2,949	17,876	3,332	8,348	2,095	5,436	1,915	5,191	2,185	(245)	270	1,387	798
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	5,604	2,273	61	228	1,319	953
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	6,986	23,724	5,463	24,612	6,655	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	292,526	75,840	255,555	73,507	244,479	76,899	169,841	47,301	161,148	57,470	124,682	55,706	103,857	51,567	74,606	37,087	(2,297)	4,010	19,996	17,091



MEMORANDUM

TO: Finance Committee
FROM: Michael T. Ruddy, AICP, Director 
RE: **Supplemental appropriation for Westview Business Center Lots 11-17**
DATE: March 8, 2016

Request

A supplemental appropriation in the amount of \$4,389.22 is being requested from Fund 27 to satisfy the final obligations of getting Security Drive accepted into the State Secondary System. Security Drive is located within the Westview Business Center.

Background

Frederick County called on the developer, Carl S. Hale's, Letter of Credit (LOC #30-30) in the amount of \$9,582.38 on October 30, 2015. This was followed by a request to appropriate this amount which was approved by the Finance Committee in November 2015.

Subsequently, Frederick County solicited bids from four local contractors, received one, authorized the work to be completed, and worked with VDOT to identify the items necessary for acceptance of the street into the State Secondary System. The cost of these final obligations totals \$13,971.60. This is broken down as follows: \$12,471.60 E.R. Neff Excavating, and \$1,500 Virginia Department of Transportation. Upon subtracting the \$9,582.38 previously allocated, this leaves a remaining balance of \$4,389.22 for which this supplemental request has been initiated.

Attachments are provided as background to this current request for your information. Please contact me if you need additional information.

Attachments

Security Drive Brief

Background

The West Business Center Master Development Plan # 12-87 (MDP) was approved by Frederick County in 1987. This MDP depicted the road (s) layout thought out the business center. All of the roads within this business center are to be public. This was road was originally known as Branch Banking Drive, that was created via two (2) subdivisions approved in 2001 and 2003. Today the road is known as Security Drive (road), and is not a public road. The developer did finish the road to be accepted into the State Secondary System (System). Therefore Frederick County had to draw on the developers Letter of Credit (LOC) to complete the Road.

Facts Presented

This property of 43 ac. +/- was subject to two (2) subdivision actions that created the Right-of-Way (ROW) for this road. The first action was the creation of Lot 10 of 12 ac. +/- that was done 2001 and included ROW of 50 feet for the road. At the time of this subdivision a LOC in the amount of \$58,000 was established on June 11, 2001 (LOC#643). This LOC was released by Frederick County (County) in 2002. The remainder of property was subdivided to create Lots 11-17 in 2003. This action included the 50 foot ROW. Lots 10, 11, 12, and 13 were to utilize this road. A LOC# 30-30 in the amount of \$9,582.38 was established for this subdivision and road.

The Virginia Department of Transportation (VDOT) will not allow a developer built road into the State Secondary System (System) until there a total of three (3) businesses utilizing the road. This road did not meet that standard until 2013. The first and second users to use this road were in 2001 and 2004. The developer was the responsibly with VDOT to bring the road into the System for maintenance. The developer did not move forward with VDOT bring this road into the System in 2013, at the time of the last business met the requirement to use this road.

The largest user of this road Navy Federal Credit Union (NFCU) asked the County to contact the developer to complete the road for acceptance into the System. The County met with the developer and VDOT on site on August 14, 2015, to review what is needed to bring the road into the System. The developer did get a punch-list from VDOT to complete the road for acceptance into the system. The developer was informed by County via certified mail on October 30, 2015, that the County was forced to draw on LOC# 30-30 to complete the road for acceptance into the System.

Analysis

The Code of Frederick County (Code) 144-24 requires lots to have access to a public road. The Code 144-40 also requires that a developer provide guaranties to complete the roads for acceptance into the System. The developer of this subdivision that included Security Drive did not finish the road for acceptance into the System. Therefore, Frederick County was forced to draw on LOC # 30-30, to complete the road.

Conclusion

The County received bids on completing the road for acceptance into the System. The cost breakdown is as follows:

LOC #30-30- \$9,582.38

Proposal- \$12,471.60

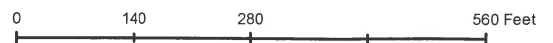
VDOT- \$1,500

Short Fall- \$4,389.22

Therefore, I am requesting a total of \$4,389.22 to allow for acceptance of this road into System. I have included all correspondence regarding this project.



Note:
 Frederick County Dept of
 Planning & Development
 107 N Kent St
 Suite 202
 Winchester, VA 22601
 540 - 665 - 5651
 Map Created: December 7, 2015
 Staff: mcheran





File

COUNTY of FREDERICK

Department of Planning and Development

540/665-5651

FAX: 540/665-6395

October 10, 2003

Mr. Mark Smith
Greenway Engineering
151 Windy Hill Lane
Winchester, Virginia 22602

**RE: Westview Business Center Lots 11-17 - Final Plats
Subdivision #14-03**

Dear Mark:

This letter is to confirm that the final plats for Westview Business Center Lots 11-17 were administratively approved on October 9, 2003. This subdivision allows for the development of six parcels in the M1 (Light Industrial) Zoning District. A bond in the amount of \$9,582.38 has been accepted to guarantee the completion of Branch Banking Drive. Please ensure a copy of the recorded plats are returned to this office.

Sincerely,

Patrick T. Davenport, CZA
Zoning and Subdivision Administrator

PTD/bah

cc: Jane Anderson, Frederick County Real Estate
Joe Wilder, Frederick County Public Works
W. Harrington Smith, Jr., Shawnee District Board Supervisor
William C. Rosenberry, Shawnee District Commissioner
Robert A. Morris, Shawnee District Commissioner

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MEMORANDUM

TO: Wayne Corbett, Deputy Treasurer

FROM: Mark R. Cheran, Zoning Administrator

SUBJECT: Letter of Credit No. 30-03 - \$9,582.38
Westview Business Center (Security Drive) - Carl S. Hales

DATE: October 30, 2015

This is a certified statement signed by the Zoning/Subdivision Administrator, stating that **Carl S. Hales**, has not satisfactorily completed the construction of, and/or satisfactorily maintained, all physical improvements that includes, but is not limited to, streets, curbing, gutter, sidewalks, above ground facilities, underground utilities and facilities, recreational facilities, drainage systems, designated open space and other required improvements located at **Westview Business Center (Security Drive)**, the approved project.

This is a statement signed by the Zoning/Subdivision Administrator that: the drawing is for the explicit purpose of providing for the completion or maintenance of a required facility or function pursuant to the requirements of Chapter 144, Subdivision Ordinance and/or Chapter 165 Zoning Ordinance of the Frederick County Code and pursuant to the agreement of the subdivider, developer or his agent to comply with said Ordinance as a condition of the approval of the subdivision to the satisfaction of the Zoning/Subdivision Administrator.

Mark R. Cheran, Zoning and Subdivision Administrator, Frederick County

MRC/dlw

cc: Bank of Clarke County, 2 East Main Street, Berryville, VA 22611
Gene Fisher, Shawnee District Supervisor
Rod Williams, County Attorney
Department of Public Works
Carl Hales, MarketPlace Realty, 302 South Braddock Street, Winchester, VA 22601



Certified Mail

October 30, 2015

Carl Hales
302 South Braddock Street
Winchester, VA 22601

**RE: Westview Business Center (Security Drive)
Letter of Credit No. 30-03**

Dear Mr. Hales:

This letter is in reference to Letter of Credit No. 30-03 for the Westview Business Center (Security Drive) that was established September 30, 2003. Research of the Frederick County records indicates that the improvements of this subdivision have not been completed or accepted by Frederick County as required by the approved subdivision plan and the Code of Frederick County. Specifically, the improvements and completion of Security Drive to be accepted into the State highway system.

Frederick County reserves the right to enforce the terms of the construction guaranty at any time. Therefore, please find attached a copy of the memorandum sent to the Treasurer's Office requesting to draw on your Letter of Credit No. 30-03 to complete all of the improvements of Security Drive.

If you have any questions on this project call me at (540) 665-5651.

Sincerely,

Mark R. Cheran
Zoning Administrator

MRC/dlw

Attachment

MEMORANDUM

TO: Finance Committee
FROM: Mark R. Cheran, Zoning Administrator
RE: Request for Appropriation for Westview Business Center Lots 11-17
DATE: November 10, 2015

The above-referenced subdivision was recorded October 2, 2003; the owner of the subdivision posted a Letter of Credit (LOC) # 30-30 in the amount of \$ 9,582.38 for the completion of Security Drive that will serve the subdivision. The approved subdivision did not have the minimum of three lots for Security Drive to be accepted into the Virginia Department of Transportation's (VDOT) secondary road system for maintenance. The subdivision now has four lots that are serviced by Security Drive, and meets the minimum requirement for inclusion into the state's secondary road system. The County has contacted the holder of the LOC via meetings and correspondence to complete Security Drive. As of October 30, 2015, the work has not been completed and staff was forced to call LOC# 30-30 on that date.

Therefore, I am requesting that funds of LOC #30-30 in the amount of \$ 9,582.38, from Carl S Hales be appropriated into a specific line item to be designated by the Finance Department. This line item is needed for the County to administer the completion of Security Drive for inclusion into the state secondary road system, to serve this subdivision. The Planning Department will be responsible for overseeing the project management of the work performed, as well as coordinate the road acceptance with the Virginia Department of Transportation.

MRC/dlw

cc: C. William Orndoff, Jr., Treasurer
Wayne Corbett, Deputy Treasurer

Mark Cheran

From: Mike Stewart
Sent: Friday, December 11, 2015 1:46 PM
To: Mark Cheran
Subject: Security Drive
Attachments: Neff-Security-Drive-Proposal.pdf

Mark,

In an effort to get Security Drive into the Virginia Department of Transportation's road system, you asked me to get proposals to perform the road repairs that had been required from VDOT. I met with four local contractors, though only one was willing to provide a cost proposal.

The current recurring situation with the contractors contacted is that they do not have the manpower to execute this work in a manner that made financial sense to them. All had larger jobs that are in a push due to the impending winter months, and the fact that the asphalt plants will be closed down. I was able to track down ER Neff after seeing their equipment at a site adjacent to Security Drive. ER Neff submitted a proposal of \$12,471.60.

The contractors I met onsite were:

- ER Neff Excavation
- Judy Construction
- Panhandle Excavation
- James Dehaven Excavation

If you have any questions, please feel free to contact me.

Thank you,

Mike Stewart
Project Manager
Frederick County Public Works
107 North Kent Street
Winchester, VA 22601
540-974-3304
540-665-5643

PROPOSAL

Page No. 1 of 1

E. R. NEFF EXCAVATING, INC.

P.O. BOX 1027
STEPHENS CITY, VA 22655

CLASS A CONTRACTOR'S LICENSE 2701 014001A

(540) 869-1010 FAX (540) 869-7494

TO: Frederick County Public Works Department
107 North Kent Street, 2nd Floor, Ste. 200
Winchester, VA 22601

Attention: Mike Stewart, Project Manager

PHONE 540-665-5643	DATE November 24, 2015
JOB NAME / LOCATION Remove and Replace Security Drive Pavement Winchester, Virginia	
JOB NUMBER	JOB PHONE

We hereby submit specifications and estimates for:

We submit our estimated cost of 12,471.60 to furnish labor, equipment, and material for making a correction to a section of Security Drive pavement in front of an existing storm structure.

The above cost includes completion of the following scope of work to make the pavement correction:

- A. Saw cut and remove a 6 foot wide x 20 ft. long section of existing pavement in front of the storm structure.
- B. Remove and replace the existing gutter pan in front of the existing storm structure.
- C. Undercut to remove 18 inches of unsuitable material, import and place suitable stone fill, and compact the area in front of storm structure.
- D. Furnish and place 21-B stone and asphalt to replace the pavement removed from in front of the storm structure.
- E. Saw cut and remove a 6 foot wide x 13 foot section of existing pavement crossing Security Drive.
- F. Undercut to remove 18 inches of unsuitable material, import and place suitable stone fill, and compact the area crossing Security Drive.
- G. Furnish and place 21-B stone and asphalt to replace the section of pavement removed from the pavement crossing Security Drive.

The above estimated cost includes the cost of certified flagmen to control traffic as required during our work in the streets.

If you have any questions regarding the above, please do not hesitate to contact me.

We Propose hereby to furnish material and labor — complete in accordance with the above specifications, for the sum of:

Twelve thousand, four hundred seventy-one and 60/100 dollars (\$ 12,471.60).

Payment to be made as follows: **In full upon completion**

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Worker's Compensation insurance.

Authorized
Signature



Jeffrey A. Neff, Estimator

Note: This proposal may be withdrawn by us if not accepted within **Thirty** days.

Acceptance of Proposal — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Signature _____

Date of Acceptance: _____

GRANT APPLICATION & ACCEPTANCE POLICY

Frederick County, VA

I. PURPOSE

This document outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. It also ensures that grant applications are within the scope of Frederick County's goals and facilitates 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

A Funding Agency/Source is 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.

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 a continuing obligation.** The grant application 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.
3. The requesting department shall submit the grant application to the Granting Agency following the receipt of appropriate approvals.

C. Award and Acceptance

1. The recipient will 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. Upon receipt of the final award, the Finance department will request appropriation from the Board of Supervisors.
3. The Finance department will forward grant and appropriation information to the Treasurer.

FY2016 FEBRUARY BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
2/1/2016	COMMISSIONER OF THE REVENUE	FUNDS TO COVER ASSESSOR	1209	1001	000	057	2,413.38
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(2,413.38)
2/1/2016	MANAGEMENT INFORMATION SYSTEMS	FUNDS TO COVER SALARY MIS	1222	1001	000	055	14,479.16
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(14,479.16)
2/1/2016	HUMAN RESOURCES	NEOGOV APPLICANT TRACKING SYSTEM	1203	3010	000	000	23,368.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(23,368.00)
2/1/2016	GENERAL ENGINEERING/ADMINISTRATION	PROMOTION	4201	1001	000	036	9,485.18
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(9,485.18)
2/1/2016	COUNTY ATTORNEY	PROMOTION COUNTY ATTORNEY	1202	1001	000	001	19,435.20
	COUNTY ATTORNEY		1202	2001	000	000	1,487.02
	COUNTY ATTORNEY		1202	2002	000	000	2,062.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(22,984.22)
2/1/2016	FIRE AND RESCUE	SALARY INCREASES 2/1/16	3505	1001	000	003	1,624.02
	FIRE AND RESCUE		3505	1007	000	001	(1,624.02)
	FIRE AND RESCUE		3505	1001	000	008	2,221.00
	FIRE AND RESCUE		3505	1007	000	001	(2,221.00)
	FIRE AND RESCUE		3505	1001	000	020	2,226.00
	FIRE AND RESCUE		3505	1007	000	001	(2,226.00)
2/1/2016	PUBLIC SAFETY COMMUNICATIONS	SALARY INCREASES 2/1/16	3506	1001	000	017	891.98
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	012	(891.98)
2/3/2016	HUMAN RESOURCES	HR ASSISTANT PARTTIME TO FULLTIME	1203	1001	000	045	12,858.87
	HUMAN RESOURCES		1203	2001	000	000	983.70
	HUMAN RESOURCES		1203	2006	000	000	153.02
	HUMAN RESOURCES		1203	2002	000	000	1,364.33
	HUMAN RESOURCES		1203	2008	000	000	75.87
	HUMAN RESOURCES		1203	2011	000	000	12.86
	HUMAN RESOURCES		1203	1003	000	000	(4,765.00)
	HUMAN RESOURCES		1203	1001	000	001	(10,683.65)
2/12/2016	PARKS AND RECREATION ADMINISTRATION	CRYPTZONE SOFTWARE	7101	5401	000	000	(87.64)
	PARKS AND RECREATION ADMINISTRATION		7101	3005	000	000	87.64
2/12/2016	ELECTORAL BOARD AND OFFICIALS	MONTHLY COPIER/PRINTER LEASE	1301	9001	000	000	13.48
	REGISTRAR		1302	9001	000	000	(13.48)
2/12/2016	COUNTY OFFICE BUILDINGS/COURTHOUSE	REFUSE/RECYCLING REMOVAL	4304	3005	000	021	(650.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	021	650.00
2/12/2016	ANIMAL SHELTER	FUNDS FOR REMAINDER OF FY16	4305	3002	000	001	(3,000.00)
	ANIMAL SHELTER		4305	5103	000	000	3,000.00
2/23/2016	PARKS MAINTENANCE	COST FOR ELECTRIC 692 OLD CHARLES TOWN RD.	7103	5101	000	000	125.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(125.00)
2/23/2016	AGRICULTURE	FUNDS TO COVER AD FOR 4-H EXTENSION AGENT	8301	5401	000	000	(293.96)
	AGRICULTURE		8301	3007	000	000	293.96
2/23/2016	REASSESSMENT/BOARD OF ASSESSORS	OFFICE SUPPLIES NEW STAFF	1210	3010	000	000	(800.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	800.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3004	000	002	(700.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	700.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5801	000	000	(400.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	400.00
2/25/2016	COUNTY OFFICE BUILDINGS/COURTHOUSE	GENERATOR REPAIR MILLWOOD FIRE STATION	4304	5102	000	021	(1,388.92)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	022	1,388.92
2/25/2016	SHERIFF	COVER EXPENDITURES IN FY2016	3102	5408	000	002	(2,500.00)
	SHERIFF		3102	3001	000	000	2,500.00
2/25/2016	FIRE AND RESCUE	TUITION REIMBURSEMENT	3505	5506	000	000	(1,620.00)
	FIRE AND RESCUE		3505	2013	000	000	1,620.00
2/29/2016	FIRE AND RESCUE	GAS METERS/PPE WASHERS	3505	8009	000	000	132,526.00
	FIRE AND RESCUE	PORTACOUNT	3505	8007	000	000	17,227.00
	FIRE AND RESCUE	SCBA CYLINDERS	3505	5413	000	000	31,950.00
	TRANSFERS/CONTINGENCY	CAPITAL CONTINGENCY	9301	5899	000	000	(181,703.00)
3/2/2016	REFUSE COLLECTION	VEHICLE SUPPLIES	4203	3010	000	000	(300.00)
	REFUSE COLLECTION		4203	5408	000	000	300.00
3/2/2016	REASSESSMENT/BOARD OF ASSESSORS	DMV FEE FOR ACCESS TOKENS	1210	5204	000	000	(130.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	130.00
3/2/2016	HUMAN RESOURCES	IPAD FOR HR DIRECTOR	1203	5411	000	000	(500.00)
	HUMAN RESOURCES		1203	5401	000	000	500.00
3/2/2016	HUMAN RESOURCES	NATIONAL & LOCAL DUE FOR AH	1203	5411	000	000	(310.00)
	HUMAN RESOURCES		1203	5801	000	000	310.00
3/2/2016	FIRE AND RESCUE	TO COVER LINE ITEM EXPENSES	3505	5204	000	000	(400.00)
	FIRE AND RESCUE		3505	5299	000	000	400.00
3/2/2016	HUMAN RESOURCES	TO COVER OFFICE SUPPLIES	1203	5413	000	000	(695.00)
	HUMAN RESOURCES		1203	5401	000	000	695.00
3/2/2016	HUMAN RESOURCES	TO COVER SHRM MEMBERSHIP	1203	3002	000	000	(169.00)
	HUMAN RESOURCES		1203	5801	000	000	169.00
3/7/2016	REFUSE COLLECTION	COMPOST BIN/RAIN BARREL SALE	4203	3010	000	000	(6,280.00)
	REFUSE COLLECTION		4203	5413	000	000	6,280.00
3/7/2016	PARKS AND RECREATION ADMINISTRATION	CONSULTING FEES FOR FARM MARKET PROGRAM	7101	3002	000	000	201.42
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(201.42)
3/7/2016	SHERANDO PARK	COST OF MINI EXCAVATOR ON P-CARD	7110	3004	000	003	(597.38)
	SHERANDO PARK		7110	9001	000	000	597.38
3/7/2016	MAINTENANCE ADMINISTRATION	MICROMAIN TRAINING MARCH	4301	5506	000	000	1,650.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	006	(1,650.00)
3/7/2016	ANIMAL SHELTER	FUNDS FOR REMAINDER OF FY16	4305	3002	000	001	(2,000.00)
	ANIMAL SHELTER		4305	3004	000	000	2,000.00

**County of Frederick, VA
Report on Unreserved Fund Balance
March 9, 2016**

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)
COR refund - Glass America	(2,834)
COR refund - Crown Cork & Seal	(352,334)
3/2016 Presidential Primary Election	(38,614)
FY15 VJCCCA refund	(1,142)
COR refund - disabled veteran	(7,065)
FY16 School & County capital	(7,000,000)
	(8,243,664)

Fund Balance, March 9, 2016 **32,344,443**

County of Frederick
 General Fund
 February 29, 2016

ASSETS	FY16 <u>2/29/16</u>	FY15 <u>2/28/15</u>	Increase (Decrease)
Cash and Cash Equivalents	42,053,492.25	45,818,664.53	(3,765,172.28) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb.P/P	4,042,959.43	3,897,147.33	145,812.10
Streetlights	1,286.36	1,514.50	(228.14)
Miscellaneous Charges	19,680.56	22,744.44	(3,063.88)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	3,208.29	1,113.61	2,094.68
GL controls (est.rev / est. exp)	<u>(20,628,370.16)</u>	<u>(8,750,696.40)</u>	<u>(11,877,673.76)</u> (1) Attached
TOTAL ASSETS	<u>26,228,750.96</u>	<u>41,726,982.24</u>	<u>(15,498,231.28)</u>
LIABILITIES			
Performance Bonds Payable	438,094.17	399,427.85	38,666.32
Taxes Collected in Advance	321,094.89	211,971.00	109,123.89
Deferred Revenue	<u>4,064,225.35</u>	<u>3,921,720.27</u>	<u>142,505.08</u> *B
TOTAL LIABILITIES	4,823,414.41	4,533,119.12	290,295.29
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	640,932.43	487,992.14	152,940.29 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	137,071.75	66,131.05	70,940.70 *C
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 *D
Historical Markers	17,339.18	17,303.89	35.29
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	1,850,419.80	4,023,780.67	(2,173,360.87) (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>16,839,195.77</u>	<u>30,220,920.06</u>	<u>(13,381,724.29)</u> (4) Attached
TOTAL EQUITY	<u>21,405,336.55</u>	<u>37,193,863.12</u>	<u>(15,788,526.57)</u>
TOTAL LIAB. & EQUITY	<u>26,228,750.96</u>	<u>41,726,982.24</u>	<u>(15,498,231.28)</u>

NOTES:

*A Cash decrease includes an increase in revenues and expenditures, and a decrease in fund balance(refer to the comparative statement of revenues, expenditures and change in fund balance).

*B Deferred revenue includes taxes receivable,street lights,misc.charges,dog tags, and motor vehicle registration fees.

*C Upgrade board room audio visual and broadcasting equipment in the previous year \$178,122 from Comcast provided

PEG funds.

*D Previously ADA Fees.

BALANCE SHEET

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,654,112	138,499,390	9,154,722
Appropriations	(75,462,203)	(60,961,093)	(14,501,110)
Est.Tr.to Other fds	(93,461,211)	(86,776,985)	(6,684,226)
Encumbrances	640,932	487,992	152,940
	(20,628,370)	(8,750,696)	(11,877,674)

(2) General Fund Purchase Orders @2/29/16

DEPARTMENT	Amount	
Fire & Rescue	266.61	Uniforms
	108.00	Rescue Technology
	8,770.00	Vehicle Tools & Equip.(Includes Light Bars, Custom Cabinets, etc.)
	6,642.27	Radio
	2,615.00	Instructor & Student Manuals
Parks	143.90	Rose Hill Park Engineering Service
	15,567.65	Special Events T-Shirts
	49,792.00	Sierra Restroom Building Rose Hill Park
	47,934.00	Resurface Clearbrook Pool
Public Safety	159,475.00	Rose Hill Park Rec&Access Trails Construction
	10,273.08	Repair & Maintenance of Radio Equipment
	12,430.00	(15) Body Armour
	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates
	260,260.00	(10) 2016 Police Interceptors
Sheriff	6,560.00	(20) Body Cameras
	29,999.40	Communication System (10) Radios w/Accessories
Total	640,932.43	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @2/29/16	54,706.90	343,280.16	391,139.40	1,061,293.34	1,850,419.80

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 @2/29/16

(4) Fund Balance Adjusted	
Ending Balance @2/29/16	32,344,442.87
Revenue 2/16	80,386,994.06
Expenditures 2/16	(42,832,009.53)
Transfers 2/16	(53,060,231.63)
2/16 Adjusted Fund Balance	16,839,195.77

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 February 29, 2016

REVENUES:	<u>Appropriated</u>	FY16 2/29/16 <u>Actual</u>	FY15 2/28/15 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	100,608,073.00	44,269,616.34	42,712,890.30	1,556,726.04 (1)
Other local taxes	31,899,849.00	17,483,642.77	16,255,912.36	1,227,730.41 (2)
Permits & Privilege fees	1,663,682.00	1,545,908.89	1,122,871.59	423,037.30 (3)
Revenue from use of money and property	160,420.13	139,925.35	153,041.52	(13,116.17) (4)
Charges for Services	2,478,226.00	1,686,682.34	1,508,026.99	178,655.35
Miscellaneous	584,956.05	239,166.68	387,966.51	(148,799.83)
Recovered Costs	1,319,897.49	1,168,994.20	1,324,766.62	(155,772.42) (5)
Proffers		1,273,400.59	781,818.05	491,582.54 (5)
Intergovernmental:				
Commonwealth	8,900,008.00	12,503,706.45	12,611,247.66	(107,541.21) (6)
Federal	39,000.00	75,950.45	23,999.72	51,950.73 (7)
TOTAL REVENUES	147,654,111.67	80,386,994.06	76,882,541.32	3,504,452.74
 EXPENDITURES:				
General Administration	10,963,723.52	7,492,992.98	6,283,248.28	1,209,744.70
Judicial Administration	2,434,843.52	1,489,675.37	1,396,613.79	93,061.58
Public Safety	32,803,521.42	20,706,145.57	20,064,629.59	641,515.98
Public Works	4,957,907.86	2,797,744.20	2,385,337.21	412,406.99
Health and Welfare	8,177,956.00	4,927,226.83	4,536,557.00	390,669.83
Education	56,000.00	42,000.00	42,000.00	0.00
Parks, Recreation, Culture	6,432,979.24	3,939,258.60	3,562,580.84	376,677.76
Community Development	1,997,260.95	1,436,965.98	1,886,855.27	(449,889.29)
TOTAL EXPENDITURES	67,824,192.51	42,832,009.53	40,157,821.98	2,674,187.55 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	101,099,221.75	53,060,231.63	42,640,430.90	10,419,800.73 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(21,269,302.59)	(15,505,247.10)	(5,915,711.56)	9,589,535.54
 Fund Balance per General Ledger		32,344,442.87	36,136,631.62	(3,792,188.75)
Fund Balance Adjusted to reflect Income Statement @2/29/16		16,839,195.77	30,220,920.06	(13,381,724.29)

(1)General Property Taxes	FY16	FY15	Increase/Decrease
Real Estate Taxes	23,491,258	22,914,388	576,870
Public Services Current Taxes	1,347,709	1,158,065	189,644
Personal Property	18,613,009	17,721,177	891,832
Penalties and Interest	642,318	709,698	(67,379)
Credit Card Chgs./Delinq.Advertising	(27,333)	(22,516)	(4,817)
Adm.Fees For Liens&Distress	202,655	232,078	(29,423)
	44,269,616	42,712,890	1,556,726

(2) Other Local Taxes

Local Sales and Use Tax	6,606,890.33	6,297,401.09	309,489.24
Communications Sales Tax	655,459.20	676,053.80	(20,594.60)
Utility Taxes	1,770,576.22	1,634,470.65	136,105.57
Business Licenses	4,050,694.89	3,501,544.95	549,149.94
Auto Rental Tax	74,143.67	64,195.98	9,947.69
Motor Vehicle Licenses Fees	452,761.54	470,657.33	(17,895.79)
Recordation Taxes	978,096.95	803,061.24	175,035.71
Meals Tax	2,592,286.76	2,537,438.91	54,847.85
Lodging Tax	283,112.20	250,746.19	32,366.01
Street Lights	15,450.20	16,142.32	(692.12)
Star Fort Fees	4,170.81	4,199.90	(29.09)
Total	17,483,642.77	16,255,912.36	1,227,730.41

(3)Permits&Privileges

Dog Licenses	21,263.00	30,502.00	(9,239.00)
Land Use Application Fees	9,600.00	7,400.00	2,200.00
Transfer Fees	2,095.20	1,817.77	277.43
Development Review Fees	397,803.59	288,226.72	109,576.87
Building Permits	824,779.29	602,970.54	221,808.75
2% State Fees	7,428.29	9,558.06	(2,129.77)
Electrical Permits	73,030.00	51,778.00	21,252.00
Plumbing Permits	12,985.80	8,737.00	4,248.80
Mechanical Permits	88,346.00	42,841.50	45,504.50
Sign Permits	3,376.72	1,795.00	1,581.72
Permits for Commercial Burning	75.00	450.00	(375.00)
Explosive Storage Permits	1,100.00	700.00	400.00
Blasting Permits	330.00	210.00	120.00
Land Disturbance Permits	102,246.00	74,785.00	27,461.00
Septic Haulers Permit	300.00	200.00	100.00
Sewage Installation License	1,150.00	600.00	550.00
Transfer Development Rights	-	300.00	(300.00)
Total	1,545,908.89	1,122,871.59	423,037.30

(4) Revenue from use of

Money	111,834.51	95,167.86	16,666.65
Property	28,090.84	57,873.66	(29,782.82)
Total	139,925.35	153,041.52	(13,116.17)

(5) Recovered Costs	FY16	FY15	Increase/Decrease
	2/29/16	2/28/15	
Recovered Costs Treas.Office	44,626.00	44,626.00	-
Worker's Comp	800.00	850.00	(50.00)
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
Recovered Costs-IT/GIS	20,313.98	20,000.00	313.98
Recovered Costs F&R Fee Recovery	362,043.85	216,783.54	145,260.31
Recovered Cost Fire Companies	38,672.90	16,758.26	21,914.64
Reimbursement Circuit Court	8,615.67	8,113.56	502.11
Reimb.Public Works/Planning Clean Up	2,496.25	723.75	1,772.50
Clarke County Container Fees	42,236.25	31,239.96	10,996.29
City of Winchester Container Fees	33,177.14	28,576.87	4,600.27
Refuse Disposal Fees	55,008.46	42,949.19	12,059.27
Recycling Revenue	46,763.94	43,863.05	2,900.89
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	1,021.16	1,159.66	(138.50)
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	4,775.00	10,364.05	(5,589.05)
Reimb.of Expenses Gen.District Court	16,555.84	19,529.36	(2,973.52)
Reimb.Task Force	51,245.26	49,344.52	1,900.74
Sign Deposits Planning	50.00	(50.00)	100.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *1
Reimbursement Elections	-	4,049.21	(4,049.21)
Westminster Canterbury Lieu of Tax	12,456.00	24,450.10	(11,994.10)
Grounds Maint.Frederick Co. Schools	225,070.61	197,106.43	27,964.18
Comcast PEG Grant	53,839.80	53,095.50	744.30
Fire School Programs	14,244.25	12,305.00	1,939.25
Clerks Reimbursement to County	7,687.66	7,191.15	496.51
Sheriff Reimbursement	1,537.59	7,869.48	(6,331.89)
Subtotal Recovered Costs	1,168,994.20	1,324,766.62	(155,772.42)
Proffer-Other	483,090.46	449.50	482,640.96 *2
Lynnhaven	20,269.86	-	20,269.86
Proffer Sovereign Village	-	14,634.92	(14,634.92)
Proffer Redbud Run	38,724.00	32,270.00	6,454.00
Proffer Canter Estates	57,231.58	8,175.94	49,055.64
Proffer Village at Harvest Ridge	12,312.00	7,695.00	4,617.00
Proffer Southern Hills	19,640.00	-	19,640.00
Proffer Snowden Bridge	390,882.69	386,526.69	4,356.00
Proffer Meadows Edge Racey Tract	201,440.00	322,304.00	(120,864.00)
Cedar Meadows	48,810.00	9,762.00	39,048.00
Proffer Westbury Commons	1,000.00	-	1,000.00
Subtotal Proffers	1,273,400.59	781,818.05	491,582.54
Grand Total	2,442,394.79	2,106,584.67	335,810.12

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

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

(6) Commonwealth Revenue	FY16	FY15	
	2/29/16	2/28/15	Increase/Decrease
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72
Mobile Home Titling Tax	98,521.12	89,406.17	9,114.95
Recordation Taxes	284,889.59	254,075.53	30,814.06
P/P State Reimbursement	6,526,528.26	6,526,528.18	0.08
Shared Expenses Comm.Atty.	279,526.44	254,950.47	24,575.97
Shared Expenses Sheriff	1,434,286.59	1,398,486.00	35,800.59
Shared Expenses Comm.of Rev.	126,508.25	124,154.37	2,353.88
Shared Expenses Treasurer	95,822.18	94,265.67	1,556.51
Shared Expenses Clerk	264,714.42	235,633.83	29,080.59
Public Assistance Grants	2,781,082.23	2,543,764.73	237,317.50
Litter Control Grants	15,687.00	15,515.00	172.00
Other Revenue from the Commonwealth	-	189,785.00	(189,785.00)
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	30,754.29	66,166.56	(35,412.27)
DCJS & Sheriff (State Grants)	20,000.00	132,911.71	(112,911.71)
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	113,715.96	175,710.96	(61,995.00)
Spay/Neuter Assistance -State	2,318.10	2,232.14	85.96
Wireless 911 Grant	39,533.81	42,615.66	(3,081.85)
State Forfeited Asset Funds	30,270.65	17,052.55	13,218.10
Victim Witness	-	51,610.00	(51,610.00)
F/R OEMS Reimb.	2,142.00	4,882.38	(2,740.38)
Total	12,503,706.45	12,611,247.66	(107,541.21)

*1

*2

*3

*1 Increase for special needs

*2 DEQ Stormwater revenue FY15

*3 Abbott Grant \$99,064.88 FY15

County of Frederick
General Fund
February 29, 2016

(7) Federal Revenue	FY16	FY15	Increase/Decrease
	2/29/16	2/28/2015	
Federal Forfeited Assets	11,538.45	-	11,538.45
Housing Illegal Aliens-Federal	12,581.00	12,449.00	132.00
Federal Funds-Sheriff	38,983.00	7,452.72	31,530.28
Emergency Services Grant	12,848.00	4,098.00	8,750.00
Total	75,950.45	23,999.72	51,950.73

(8) Expenditures

Expenditures increased \$2,674,187.55. **General Administration** increased \$1,209,744.70 and reflects a \$719,664.39 increase of Commissioner of the Revenue tax refunds year to date. Additionally, the CSA Fund transfer increased \$286,980. **Public Safety** increased \$641,515.98 and reflects an increase of \$200,778.88 for the contribution for the local share for the Jail through the third quarter. Also, Inspections purchased two 2016 Chevrolet Colorado trucks for a total of \$52,779 and Fire and Rescue a 2016 Ford F250 truck (\$29,943) and a 2016 Ford Police utility vehicle (\$27,066). **Public Works** increased \$412,406.99 and includes the County share of the Courthouse Complex maintenance increase of \$222,458.46. 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 \$376,677.76 and includes vehicle purchases of (2) 2015 Chevrolet Silverado trucks (\$24,375 each) and (2) 2015 Toro Z-turn riding mowers (\$13,057 each). Also, the acquisition of property at 692 Old Charles Town Road (\$92,561.80). The decrease in **Community Development** reflects the \$875,000 in FY15 transfer to the Economic Development Authority for EDA Incentives. The Transfers increased \$10,419,800.73. See chart below:

(9) Transfers increased \$10,419,800.73	FY16	FY15	Increase/Decrease
	2/29/16	2/28/15	
Transfer to School Operating	36,743,038.31	32,892,257.05	3,850,781.26 *1
Transfer to Debt Service Schools	7,313,075.50	7,313,075.50	-
Transfer to School Construction	3,200,000.00	-	3,200,000.00
Transfer to Debt Service County	1,431,080.22	845,125.82	585,954.40 *2
Transfer to School Operating Capital	4,314,746.72	542,593.92	3,772,152.80 *3
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00) *4
Operational Transfers	58,290.88	47,378.61	10,912.27 *5
Total	53,060,231.63	42,640,430.90	10,419,800.73

*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 FY16 transfer of \$4 million to the School to address critical capital needs.

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

*5 Timing of insurance charge outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 February 29, 2016

ASSETS	FY2016 <u>2/29/16</u>	FY2015 <u>2/28/15</u>	Increase (Decrease)
Cash	6,588,986.27	5,617,969.80	971,016.47 *1
GL controls(est.rev/est.exp)	<u>(764,761.03)</u>	<u>(924,718.65)</u>	<u>159,957.62</u>
TOTAL ASSETS	<u>5,824,225.24</u>	<u>4,693,251.15</u>	<u>1,130,974.09</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	13,391.31	14,110.22	(718.91)
Fund Balance	<u>3,551,929.93</u>	<u>2,564,041.93</u>	<u>987,888.00</u> *2
TOTAL EQUITY	<u>3,565,321.24</u>	<u>2,578,152.15</u>	<u>987,169.09</u>
TOTAL LIABILITY & EQUITY	<u>5,824,225.24</u>	<u>4,693,251.15</u>	<u>1,130,974.09</u>

NOTES:

*1 Cash increased \$971,016.47. Refer to the following page for comparative statement of revenues, expenditures and changes in fund balance.

*2 Fund balance increased \$987,888.00. 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 \$1,067,505.39.

Current Unrecorded Accounts Receivable-	<u>FY2016</u>
Prisoner Billing:	26,599.00
Compensation Board Reimbursement 2/16	<u>469,821.82</u>
Total	496,420.82

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 2/29/16

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2016 2/29/16 <u>Actual</u>	FY2015 2/28/15 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	111.17	101.14	10.03
Interest		5,938.38	6,433.35	(494.97)
Supervision Fees	41,696.00	24,771.00	26,948.00	(2,177.00)
Drug Testing Fees	5,000.00	-	565.00	(565.00)
Work Release Fees	355,828.00	212,572.13	195,820.10	16,752.03
Federal Bureau Of Prisons	0.00	1,147.52	3,015.28	(1,867.76)
Local Contributions	6,495,106.00	4,871,329.50	4,504,039.89	367,289.61
Miscellaneous	15,000.00	4,742.81	4,488.97	253.84
Phone Commissions	345,000.00	184,141.40	165,048.51	19,092.89
Food & Staff Reimbursement	130,000.00	41,398.71	63,327.91	(21,929.20)
Elec.Monitoring Part.Fees	90,000.00	66,647.18	52,386.88	14,260.30
Share of Jail Cost Commonwealth	1,097,197.00	747,470.60	608,468.11	139,002.49
Medical & Health Reimb.	68,000.00	49,516.58	41,306.73	8,209.85
Shared Expenses CFW Jail	5,090,140.00	3,133,557.31	3,108,169.01	25,388.30
State Grants	250,263.00	144,570.00	88,116.00	56,454.00
Local Offender Probation	252,286.00	138,164.00	67,190.00	70,974.00
DOC Contract Beds	0.00	0.00	1,751.18	(1,751.18)
Bond Proceeds	0.00	77,024.08	0.00	77,024.08
Transfer From General Fund	5,103,298.00	3,827,473.50	3,626,694.62	200,778.88
TOTAL REVENUES	19,338,814.00	13,530,575.87	12,563,870.68	966,705.19
EXPENDITURES:	20,116,966.34	12,463,070.48	11,813,846.66	649,223.82
Excess(Deficiency)of revenues over expenditures		1,067,505.39	750,024.02	317,481.37
FUND BALANCE PER GENERAL LEDGER		<u>2,484,424.54</u>	<u>1,814,017.91</u>	<u>670,406.63</u>
Fund Balance Adjusted To Reflect Income Statement @2/29/16		3,551,929.93	2,564,041.93	987,888.00

County of Frederick
Fund 12 Landfill
February 29, 2016

ASSETS	FY2016 <u>2/29/16</u>	FY2015 <u>2/28/15</u>	Increase <u>(Decrease)</u>
Cash	33,435,477.26	31,698,026.15	1,737,451.11
Receivables:			
Fees	566,596.92	428,474.37	138,122.55 *1
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>(731,470.00)</u>	<u>(2,696,609.53)</u>	<u>1,965,139.53</u>
TOTAL ASSETS	<u>51,267,598.95</u>	<u>47,912,235.42</u>	<u>3,355,363.53</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)
TOTAL LIABILITIES	<u>12,424,778.40</u>	<u>12,126,691.64</u>	<u>298,086.76</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	783,779.69	(783,779.69) *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>28,984,378.55</u>	<u>25,143,322.09</u>	<u>3,841,056.46</u> *4
TOTAL EQUITY	<u>38,842,820.55</u>	<u>35,785,543.78</u>	<u>3,057,276.77</u>
TOTAL LIABILITY AND EQUITY	<u>51,267,598.95</u>	<u>47,912,235.42</u>	<u>3,355,363.53</u>

NOTES:

*1 Landfill fees increased \$138,122.55 and is due to an increase in tipping fee rates. Landfill fees at 2/16 were \$441,083.96 compared to \$318,414.62 at 2/15 for an increase of \$122,669.34. Delinquent fees at 2/16 were \$121,597.71 compared to \$106,184.46 at 2/15 for an increase of \$15,413.25.

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

*3 There is no encumbrance balance at 2/29/16.

*4 Fund balance increased \$3,841,056.46. 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 \$1,328,744.83.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
February 29, 2016

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY16 2/29/16 Actual</u>	<u>FY15 2/28/15 Actual</u>	<u>YTD Actual Variance</u>
Interest Charge	0.00	2,246.81	2,299.79	(52.98)
Interest on Bank Deposits	60,000.00	37,719.65	40,319.54	(2,599.89)
Salvage and Surplus	0.00	48,688.00	84,673.35	(35,985.35)
Sanitary Landfill Fees	5,080,500.00	3,425,095.73	2,903,567.54	521,528.19
Charges to County	0.00	254,051.18	207,052.42	46,998.76
Charges to Winchester	0.00	73,282.20	59,968.16	13,314.04
Tire Recycling	120,000.00	60,250.24	120,996.45	(60,746.21)
Reg. Recycling Electronics	60,000.00	28,635.00	25,404.01	3,230.99
Greenhouse Gas Credit Sales		21,275.00	3,668.28	17,606.72
Miscellaneous	60,000.00	234.00	343.00	(109.00)
Wheel Recycling	120,000.00	0.00	10,491.47	(10,491.47)
Renewable Energy Credits	116,262.00	92,430.42	95,149.18	(2,718.76)
Landfill Gas To Electricity	394,620.00	231,002.06	303,129.53	(72,127.47)
Waste Oil Recycling		1,920.53	7,506.19	(5,585.66)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,011,382.00	4,276,830.82	3,864,568.91	412,261.91
Operating Expenditures	5,391,520.00	2,167,160.01	1,987,838.94	179,321.07
Capital Expenditures	1,351,332.00	780,925.98	1,313,583.02	(532,657.04)
TOTAL Expenditures	6,742,852.00	2,948,085.99	3,301,421.96	(353,335.97)
Excess(deficiency)of revenue over expenditures		1,328,744.83	563,146.95	765,597.88
Fund Balance Per General Ledger		27,655,633.72	24,580,175.14	3,075,458.58
FUND BALANCE ADJUSTED		28,984,378.55	25,143,322.09	3,841,056.46