



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: April 17, 2013
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 17, 2013 at 8:00 a.m. Member Richard Shickle was absent.

1. Approval of March 20, 2013 meeting minutes. See attached, p. 3 – 6. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,953.90. This amount represents travel reimbursements. No local funds required. See attached memo, p. 7. The committee recommends approval.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$703,359.56. This amount represents funds needed for technology projects. See attached information, p. 8 – 9. The committee authorized vendor negotiations to begin for phase III of the mobile project. The committee also recommends approval of \$95,400 for the dual authentication and the virtual server projects. Remaining requests will be considered at a later date.
4. Outside agency contribution information is provided for discussion. See attached information, p. 10 – 26. The committee will continue discussions at the next committee meeting.

5. The Finance Director requests a General Fund supplemental appropriation in the amount of \$518,088.76. This amount represents prior year tax refunds that were refunded in 2012. The committee recommends approval.

6. The County Administrator provides requested information for discussion on tax exemption for The Village at Orchard Ridge. See attached information, p. 27 – 28. The committee recommends denial of the PILT request. Chairman Ewing and member Hottle abstained from this item.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer report for March 2013. See attached, p. 29.

2. The Finance Director provides 3/31/13 financial statements. See attached, p. 30 – 40.

3. The Finance Director provides 4/12/13 General Fund fund balance report. See attached, p. 41.

Respectfully submitted,

FINANCE COMMITTEE

Bill Ewing

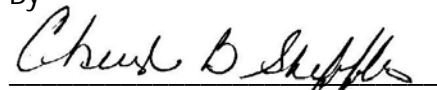
Charles DeHaven

Ron Hottle

Gary Lofton

Judy McCann Slaughter

By



Cheryl B. Shiffler, Finance Director

A Finance Committee meeting was held on Wednesday, March 20, 2013 at 8:00 A.M., in the First Floor Conference Room, 107 North Kent Street, Winchester, VA.

PRESENT

Chairman Bill M. Ewing; Richard C. Shickle; Charles S. DeHaven; Gary A. Lofton; Ron Hottle; Judy McCann-Slaughter; and Ellen Murphy, Commissioner of the Revenue (non-voting liaison).

OTHERS PRESENT

John R. Riley, Jr., County Administrator; Kris C. Tierney, Assistant County Administrator; Cheryl B. Shiffler, Finance Director; Rod Williams, County Attorney; Sharon Kibler, Assistant Finance Director; Jennifer L. Place, Budget Analyst; Lisa Saville, Lieutenant NRADC; and Larry Bradshaw, President and CEO – National Lutheran Communities & Services, Inc.

CALL TO ORDER

Chairman Ewing called the meeting to order.

AGENDA ITEMS

Chairman Ewing proposed an amendment to the agenda to add a supplemental appropriation request from Assistant Administrator Tierney as item 3. Hearing no discussion, the agenda was amended.

1. The NRADC Superintendent requested a NRADC Fund supplemental appropriation in the amount of \$30,464.85. This amount represents insurance reimbursements for storm damage. No local funds required. See attached information, p. 1. Upon a motion by Committee Member Hottle, seconded by Committee Member DeHaven, the request was unanimously approved.
2. The Assistant County Administrator requested a General Fund supplemental appropriation in the amount of \$9,175.04. This amount represents an insurance reimbursement for storm damage. No local funds required. See attached information, p. 2. Upon a motion by Committee Member Hottle, seconded by Committee Member DeHaven, the request was unanimously approved.
3. The Assistant County Administrator requested a General Fund supplemental appropriation in the amount of \$44,500. This amount represents funds received from the general contractor for damages sustained to the roof surface at the Bowman Library during construction. The general

contractor has provided one half of the estimated cost of the roof repair. The other half will come from library proffer funds that were previously appropriated for the installation of a walkway at the library. See attached information, p. 3. Upon a motion by Committee Member DeHaven, seconded by Committee Member Hottle, the request was unanimously approved.

4. The Finance Director requested discussion on budget amendments to cover large tax refunds. See example, p. 4. Finance Director Shiffler presented the following concerns with issuing tax refunds without an accompanying budget amendment:
 - a. Income statement is incorrect due to refunds normally being from revenue collected in prior years;
 - b. Unbudgeted disbursements reduce the opportunity to increase fund balance at year end;
 - c. There is no expenditure recorded for the refund, therefore there is no mechanism to track refunds.

Chairman Ewing asked for an explanation of the cause for refunds.

Commissioner of the Revenue Murphy responded that manufacturers file their tax information; however, when mistakes are discovered they utilize an appeals process to request a refund. She stated that in this particular case [i.e. Southeastern Container], the State disallowed items that the County had not and through an appeals process the refund was granted.

Committee Member Shickle suggested that, moving forward, if a refund is requested for prior year revenue, a supplemental appropriation request should accompany the refund request. Ms. Shiffler will provide a detail of all refunds granted for the current fiscal year to date at the next Finance Committee meeting.

5. The County Administrator requested discussion on the development of a payment in lieu of taxes agreement between the County and The Village at Orchard Ridge. See attached information, p. 5 – 13.

Chairman Ewing abstained from this item due to a conflict and turned the meeting over to Committee Member DeHaven to chair.

Administrator Riley presented a brief summary regarding a similar agreement that the County currently has with Westminster-Canterbury of Winchester, Inc. **(See attached contract, p. 14.)**

He also reported that at the time of the Westminster agreement, requests were not handled at the local level, but granted by the General Assembly. That procedure has changed and localities now review and grant exemptions for properties within their jurisdiction.

Commissioner of the Revenue Murphy stated that other like organizations operate within the County who do not have a payment in lieu of taxes agreement. Most other tax exempt organizations in the County were granted by the General Assembly. Mrs. Murphy had previously reviewed this request and denied it due State Code restrictions. She noted the chapel and the critical care portions of The Village at Orchard Ridge have been granted a tax exemption.

Committee Member Lofton asked why this request was being presented now and not at the time the project was approved.

Mr. Bradshaw responded there were facts unknown to him at the time of project approval. He was originally unaware that Westminster-Canterbury had this type of agreement with the County and by not granting the same status to The Village at Orchard Ridge would put them at a competitive disadvantage. Mr. Bradshaw also stated that the project provides proffers, jobs, and other taxable development.

The committee expressed concerns that when The Village at Orchard Ridge project was originally presented to the County, it was believed to be primarily taxable.

Committee Member Lofton, seconded by Committee Member Hottle, made a motion to postpone the request until the following additional information could be presented to the committee:

- a. Provide the fiscal impact to the County if this requested is granted;
- b. Provide information on the actions taken by other localities in the State when presented with a similar request;
- c. Provide a review of existing tax exempt organizations in the County to determine if there should/could be any re-evaluations.

The request for postponement was unanimously approved.

6. Outside agency funding requests were provided for discussion. A summary of the requests is attached, p. 15. Detailed requests have been uploaded to SkyDrive. Click here to view/download: <http://sdrv.ms/16uw4PN>. Administrator Riley gave a brief summary of how outside agency requests have been handled in the past.

The committee had the following comments regarding outside agency funding:

- a. Would like to see temporary capital requests considered;
- b. Prefer County contributions to be more performance based and review performance annually in order to assess the value provided by agency to the community compared to the County's contribution.
- c. Request staff identify those outside agencies having multi-jurisdictional support.

Administrator Riley requested that committee members advise staff of individual concerns and/or requests for information prior to the next budget work session.

OTHER BUSINESS

Chairman Ewing requested a budget work session be scheduled between the March 27, 2013 budget public hearing and the April 10, 2013 budget adoption.

A joint Finance Committee & Board of Supervisors budget work session will be held at 12:00 noon on Wednesday, April 3, 2013 in the Board of Supervisors' Meeting Room, 107 North Kent Street, Winchester, VA.

ADJOURNMENT

There being no further business, the meeting adjourned at 8:55 A.M.

INFORMATION ONLY

1. The Finance Director provided a Fund 10 Transfer report for February 2013. See attached, p. 16.
2. The Finance Director provided 2/28/13 financial statements. See attached, p 17 – 26.
3. The Finance Director provided 3/14/13 General Fund fund balance report. See attached, p. 27.

Frederick County Sheriff's Office



ROBERT T. WILLIAMSON
Sheriff

MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

(540) 662-6168
Fax (540) 504-6400

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement - Travel/Training and Extradition
DATE : April 5, 2013

Attached are copies of memos that were sent to the Treasurer's Office with checks attached. These checks were reimbursements received from the Commonwealth of Virginia for travel/training expenses and for expenses incurred on an extradition. We are requesting appropriation into our operating budget as follows:

3102-5506-000	\$694.20
3102-5506-001	\$1,259.70

10FL (3-010-019110-0058)

Thank you.

RTW/asw

Attachments



C.S. 4/9/13

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
 Winchester, Virginia 22602

(540) 662-6168
 Fax (540) 504-6400

March 14, 2013

Cheryl Shiffler
 Frederick County Finance Department
 107 North Kent Street
 Winchester, Va. 22601

REF: Supplemental Appropriations Request

Dear Ms. Shiffler,

If possible, please add the below list of requests to the Finance Committee Meeting Agenda which is scheduled for Wednesday, March 20, 2013. The requests total **\$703,359.56**

Mobile Project - Phase III	\$526,340.00
<p>The Sheriff's Office is prepared to begin implementation of Phase III of the In-Car Computer Project. This, the final phase of the project, will provide the hardware and software necessary to connect all in car computers to Sheriff's Records Management and Computer Aided Dispatch Systems. Without this funding, the Sheriff's Office will be unable to complete the goals of the project which are to provide deputies in the field with immediate access to the many information resources only available to them when they are at the Public Safety Building.</p>	

Dual Authentication	\$20,400.00
<p>By September 30, 2013, the FBI's 2012 CJIS Mandates will require all In-Car Computer Systems, capable of accessing criminal justice information to use 2 forms of authentication to access the information and systems installed on the vehicle's computer. The Sheriff's In-Car Computers currently use only one form of authentication, a user name and password to protect information and systems installed. Information readily available via the Internet can allow a person with a small amount of computer experience and physical access to the computer, to easily access the contents of a computer using this type of authentication.</p> <p>The second method of authentication proposed utilizes the fingerprint reader already installed on the In-Car Computers to verify the person's identity. A user's fingerprints are pre-registered on the proposed system after which the user simply swipes his finger across the reader to verify he or she is authorized to access the computer.</p> <p>Without the purchase of this system, the Sheriff's Office will be forbidden by the noted mandates to access and or store any type of criminal justice information on the In-Car Computers. Utilization of dual authentication will also help reduce the liability associated with computers that contain the Personally Identifiable Information (PII) of citizens, particularly if a computer is lost, stolen, etc.</p>	

Sprint Wireless Vehicles	\$29,520.00
<p>The Sheriff's In-Car Computer Systems uses the Sprint Cellular Network to access the network at the Public Safety Building. Grant and monies previously committed by the County will cover the cost of service until January of 2014. To continue this service, \$59,040.00 must be allocated each year to cover the cost of the connectivity. Without this service, the In-Car Computers will no longer be able to connect to servers and systems at the Public Safety Building.</p>	

Virtual Server - Public Safety	\$75,000.00
<p>Many of the servers supporting both the Sheriff's Office and other Public Safety Departments are out of warranty and are well beyond their typical life expectance. The virtual server environment currently in use by the County does not meet the security restrictions, etc. required for Criminal Justice Information Systems. The demonstrated benefits of a virtual environment suggest the Sheriff's Office and the other Public Safety Departments would benefit greatly from a similar virtual environment which meets or exceeds the security restrictions, etc. set forth during the FBI's 2012 CJIS Mandates. Without the implementation of this virtual environment, the Sheriff and other Public Safety Departments will have to purchase individual servers to replace the aging population of servers in use now.</p>	

Laserfiche	\$55,099.56
<p>The Sheriff's Office wishes to replace its existing document imaging system with County's Laserfiche Document Imaging System. The cost information noted provides the Sheriff's Office with the software licenses and support service necessary to implement the system and convert all existing documents to the Laserfiche System</p>	

Please let me know if you have any questions concerning these request.

Sincerely;



Robert T. Williamson
 Sheriff

**NONDISCRETIONARY OUTSIDE AGENCIES
FY 2013-2014**

Organization	2012-2013	2013-2014	Difference	%
	Approved Budget	Budget Request		
Lord Fairfax SWCD	\$7,650	\$11,250	\$3,600	47%
NSV Regional Commission	\$43,622	\$44,085	\$463	1%
Health Department	\$301,959	\$354,205	\$52,246	17%
The Handley Library	\$801,050	\$851,389	\$50,339	6%
Lord Fairfax Community College	\$56,493	\$76,936	\$20,443	36%
Northwestern Community Services	\$318,263	\$318,263	\$0	0%
Tourism Program - City of Winchester	\$100,500	\$100,500	\$0	0%
Courthouse Museum	\$25,000	\$25,000	\$0	0%
Total	\$1,654,537	\$1,781,628	\$127,091	

**DISCRETIONARY OUTSIDE AGENCIES
FY 2013-2014**

Organization	2012-2013		2013-2014		Difference	%
	Approved Budget	Budget Request	Budget Request	Difference		
Shenandoah Apple Blossom Festival	\$3,825	\$5,000	\$1,175		31%	
The Metropolitan Washington Ear, Inc.	\$306	\$306	\$0		0%	
The Laurel Center	\$6,503	\$8,000	\$1,497		23%	
The Laurel Center Capital Campaign (\$150,000 over 3 years) **NEW REQUEST!!**	\$0	\$50,000	\$50,000		100%	
Youth Football Program	\$3,060	\$5,000	\$1,940		63%	
Blue Ridge Legal Services, Inc.	\$2,851	\$5,756	\$2,905		102%	
Northern Virginia 4-H Educational Center	\$3,825	\$5,000	\$1,175		31%	
CLEAN, Inc.	\$10,519	\$15,000	\$4,481		43%	
Shenandoah Valley Discovery Museum	\$19,125	\$25,000	\$5,875		31%	
Our Health, Inc.	\$20,655	\$25,000	\$4,345		21%	
NW Works, Inc.	\$25,245	\$29,750	\$4,505		18%	
Youth Development Center	\$22,950	\$30,000	\$7,050		31%	
Shenandoah Area Agency on Aging	\$60,930	\$100,215	\$39,285		64%	
Lord Fairfax EM5 Council, Inc.	\$16,420	\$16,420	\$0		0%	
Access Independence, Inc.	\$11,475	\$12,000	\$525		5%	
Help With Housing, Inc. **NEW REQUEST!!**	\$0	\$10,000	\$10,000		100%	
Total	\$207,689	\$342,447	\$134,758			

Financial Information

	FY 11	FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	5,000	5,000	5,000	5,000
Other Local Governments				
Federal Government				
Fundraising				
Other Funding - Event Revenue	1,495,673	1,548,687	1,629,051	1,552,565
TOTAL				
Frederick County funds as % of Total funding sources	.334 %	.322 %	.307 %	.322 %
BUDGET				
PERSONNEL				
Salaries and Wages	143,359	137,796	146,425	151,000
Fringe Benefits				
TOTAL PERSONNEL	143,359	137,796	146,425	151,000
OPERATIONS				
Occupancy (rent/lease/mortgage)				
Telecommunications	1,660	964	1,504	1,500
Postage	642	555		600
Printing/Copying		68		75
Equipment Purchase/Lease and Maintenance	1,500	2,798	2,647	2,650
Travel				
Professional Development				
Office Supplies	8,160	7,752	8,110	8,000
Prof. Services (legal, accounting, fundraising, consultant)	7,432	8,027	7,555	8,250
Dues and Subscriptions				
Other - event costs	1,274,724	1,389,134	1,384,238	1,379,430
TOTAL OPERATIONS	1,437,477	1,547,094	1,550,479	1,551,505
CAPITAL PROJECTS				
TOTAL BUDGET				

Financial Information

	FY 11	FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	6503	6503	6503	8000
Other Local Governments	5,000	5,000	5000	7000
Government Grants	483970	579699	520544	550000
Fundraising	51660	65527	53,000	55,000
Other Funding	344623	144640	174297	175000
TOTAL	891756	801369	759344	795000
Frederick County funds as % of Total funding sources	.007%	.008%	.008%	.01%
BUDGET				
PERSONNEL				
Salaries and Wages	522204	511318	518259	525000
Fringe Benefits	71353	63418	88437	90000
TOTAL PERSONNEL	593557	574736	606696	615000
OPERATIONS				
Occupancy (rent/lease/mortgage)	6158	6168	6168	6168
Telecommunications	17009	15859	14640	14640
Postage	2758	3178	350	3500
Printing/Copying	6051	3310	3500	3500
Equipment Purchase/Lease and Maintenance	826	5365	0	2000
Travel	2867	5566	3000	3000
Professional Development	2958	3279	4000	4000
Office Supplies	10503	8758	9000	9000
Prof. Services (legal, accounting, fundraising, consultant)	15710	14740	15500	15500
Dues and Subscriptions	2094	2338	2500	2500
Other	96964	64959	93990	116192
TOTAL OPERATIONS	757466	708256	759344	795000
CAPITAL PROJECTS				
	76615	8983	150000	180000
TOTAL BUDGET	8314081	717234	2259344	2595000

WFYFL Calendar Year Income Statement

<u>Income</u>	<u>2012 Actual</u>	<u>2013 Est.</u>
Registration Income		
Football	\$23,509.00	\$16,875.00
Cheer		\$5,000.00
Fundraising Income		
Golf Tournament	\$6,640.00	\$6,000.00
Picture Day	\$580.00	\$580.00
Donations	\$3,000.00	\$3,000.00
Gameday Operations		
Gate and Program Sales	\$1,033.20	\$1,000.00
Interest		
Money Market	\$26.62	\$25.00
Other		
Miscellaneous	\$72.00	\$0.00
Total Income	\$34,860.82	\$32,480.00
 <u>Expenses</u>		
Football Operations		
Equipment	\$7,272.85	\$10,000.00
Storage Equipment	\$232.92	\$500.00
Officials	\$3,763.00	\$3,800.00
Programs	\$228.13	\$250.00
WPR User Fee	\$2,500.00	\$5,000.00
Cheer Championship	\$280.46	\$250.00
Advertising		
Newspaper	\$648.40	\$650.00
Signs	\$321.37	\$500.00
Insurance		
AYF Membership	\$350.00	\$350.00
GL/D&O/Accident	\$2,897.00	\$3,000.00
Property - Equipment	\$385.00	\$400.00
Fundraising		
Golf Tournament	\$8,021.53	\$5,000.00
Coaches and Board Member Appreciation		
Gifts	\$2,106.72	\$1,500.00
Banquet	\$2,718.38	\$2,000.00
Total Expenses	\$31,725.76	\$33,200.00
Total Profit/(Loss)	\$3,135.06	-\$720.00

BLUE RIDGE LEGAL SERVICES, INC.
Detailed Statement of Cash Flow
October 2012

INCOME	October	Total Year to Date	Projected Year End Total	Budgeted Amount	Projected \$ Variance	Projected % Variance
LSC	\$55,769.00	\$557,692.00	\$668,877.50	\$667,713.00	\$1,264.50	0.2%
LSCV	\$44,545.82	\$446,458.20	\$534,548.87	\$534,560.00	(\$0.13)	0.0%
United Ways	\$16,640.70	\$107,471.60	\$128,340.55	\$126,213.87	\$3,126.87	2.5%
Aging Agencies	\$0.00	\$18,659.90	\$23,897.40	\$31,425.00	(\$7,527.60)	-24.0%
Localities	\$2,834.75	\$50,339.25	\$50,339.25	\$43,065.00	\$7,274.25	16.9%
Miscellaneous	\$0.00	\$10,191.55	\$10,191.55	\$0.00	\$10,191.55	N/A
Contributions	\$7,975.00	\$99,392.89	\$114,392.89	\$30,671.81	\$83,721.08	273.0%
Interest	\$56.04	\$906.09	\$1,406.09	\$3,000.00	(\$1,593.91)	-53.1%
CAP-SAW	\$2,895.00	\$7,095.00	\$9,790.00	\$9,790.00	\$0.00	0.0%
GAL Fees	\$2,100.00	\$8,468.00	\$8,468.00	\$4,000.00	\$4,468.00	111.7%
Va. Victims of Domestic Violence Fund	\$9,779.91	\$46,371.34	\$47,500.00	\$47,500.00	\$0.00	0.0%
Community Foundation of the Central Blue Ridge	\$0.00	\$7,500.00	\$7,500.00	\$6,250.00	\$1,250.00	20.0%
Legal Aid Society of Roanoke Valley	\$0.00	\$39,216.00	\$70,859.50	\$78,432.00	(\$7,572.50)	-9.7%
Anderson Foundation	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
Attorneys Fees	\$1,685.00	\$5,585.00	\$5,585.00	\$0.00	\$5,585.00	N/A
Walmart grant for GACAAA	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	N/A
Barristers Ball- HRBA	\$1,900.00	\$1,900.00	\$1,900.00	\$0.00	\$1,900.00	N/A
TOTAL INCOME (exc. Donated Services)	\$145,881.22	\$1,406,746.82	\$1,686,897.59	\$1,564,110.48	\$102,587.11	6.5%
Donated Goods	\$0.00	\$900.00	\$1,080.00			
Donated Services-PBI	\$37,005.00	\$320,955.00	\$385,146.00			
Donated Services-Law Clerks	\$6,579.26	\$68,491.28	\$82,188.54			
TOTAL DONATED SERVICES	\$43,584.26	\$390,346.28	\$468,415.54			
TOTAL INCOME	\$189,465.48	\$1,797,093.10	\$2,155,113.13			

BLUE RIDGE LEGAL SERVICES, INC.
Detailed Statement of Cash Flow
October 2012

EXPENSES

	October	Total Year to Date	Projected Year-End Total	Budgeted Amount	Projected Variances	Projected % Variances
Salaries	\$86,134.20	\$899,664.06	\$1,073,932.46	\$1,071,429.17	(\$2,503.29)	-0.2%
Fringe Benefits	\$29,425.04	\$279,453.52	\$335,327.51	\$335,243.96	(\$83.55)	0.0%
Total Personnel	\$115,559.24	\$1,179,117.58	\$1,409,260.97	\$1,406,673.13	(\$2,586.84)	-0.2%
Property Rents	\$4,575.86	\$48,276.34	\$58,443.01	\$61,000.00	\$2,556.99	4.2%
Utilities & Maintenance	\$1,169.57	\$12,804.22	\$15,304.22	\$15,000.00	(\$304.22)	-2.0%
Equipment Rental	\$227.50	\$1,895.67	\$2,029.00	\$2,000.00	(\$29.00)	-1.5%
Equipment Maintenance	\$99.49	\$7,894.38	\$9,894.38	\$12,000.00	\$2,105.62	17.5%
Office Supplies	\$1,519.98	\$8,790.48	\$10,823.81	\$11,000.00	\$376.19	3.4%
Postage	\$1,727.50	\$8,799.26	\$10,799.26	\$12,000.00	\$1,200.74	10.0%
Printing	\$221.01	\$1,064.94	\$1,731.61	\$4,000.00	\$2,268.39	56.7%
Telephone	\$1,415.40	\$14,151.39	\$17,234.72	\$18,500.00	\$1,265.28	8.8%
Online Services	\$1,009.84	\$10,542.35	\$13,059.02	\$14,500.00	\$1,440.98	9.9%
Program Travel	\$1,955.25	\$15,849.55	\$18,849.55	\$18,000.00	(\$849.55)	-4.7%
Training & Conferences	\$2,684.76	\$12,542.50	\$14,542.50	\$12,000.00	(\$2,542.50)	-21.2%
Insurance	\$0.00	\$7,865.76	\$7,865.76	\$9,500.00	\$1,634.24	17.2%
Litigation	(\$602.28)	\$6,675.58	\$9,082.25	\$2,500.00	(\$6,592.25)	-263.7%
Accounting Fees	\$138.20	\$3,125.65	\$3,875.65	\$4,500.00	\$624.35	13.9%
Audit Costs	\$0.00	\$5,850.00	\$5,850.00	\$5,800.00	(\$50.00)	-0.9%
Contracts to Program	\$129.10	\$2,401.35	\$3,401.35	\$5,000.00	\$2,598.65	43.3%
Dues & Fees	\$361.00	\$8,661.78	\$9,000.00	\$10,500.00	\$1,500.00	14.3%
Advertising	\$450.70	\$6,445.56	\$7,778.88	\$8,000.00	\$221.12	2.8%
Miscellaneous	(\$240.00)	\$1,982.64	\$2,315.97	\$2,000.00	(\$315.97)	-15.8%
Library Expense	\$1,605.86	\$17,025.51	\$20,192.18	\$19,000.00	(\$1,192.18)	-6.3%
Equipment Acquisition	\$0.00	\$9,441.06	\$15,000.00	\$15,000.00	\$0.00	0.0%
LHI Mini-grant expenses	\$0.00	\$1,420.63	\$1,420.63	\$0.00	(\$1,420.63)	N/A
GACAAA expenses	\$512.57	\$731.81	\$731.81	\$0.00	(\$731.81)	N/A
Statewide Website Expenses	\$0.00	\$11,500.00	\$11,500.00	\$0.00	(\$11,500.00)	N/A
Barristers Ball - HRBA	\$600.00	\$600.00	\$600.00	\$0.00	(\$600.00)	N/A
Total Non-Personnel	\$19,541.31	\$228,238.40	\$271,135.56	\$282,800.00	(\$8,335.56)	-3.2%
TOTAL EXPENSES (exc. Donated Services)	\$135,100.55	\$1,407,355.98	\$1,680,395.63	\$1,689,473.13	(\$10,822.40)	-0.7%
Donated Goods	\$0.00	\$900.00	\$1,080.00			
Donated Services-PBI	\$37,005.00	\$320,955.00	\$366,146.00			
Donated Services-Law Clerks	\$8,579.26	\$68,491.28	\$82,189.54			
TOTAL DONATED SERVICES	\$45,584.26	\$390,346.28	\$468,415.54			
TOTAL EXPENSES	\$178,684.81	\$1,797,702.26	\$2,148,811.07			
INCOME OVER EXPENSES	\$10,780.87	(\$609.16)	\$6,302.06	(\$85,362.65)	\$91,664.71	N/A

4-H Center

Financial Information

	Cal. yr FY 11	Thru 12/17 FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	3825	3825	3825	5,000
Other Local Governments	28,291	27,025	39,525	
Federal Government	-0-	-0-	-0-	-0-
Fundraising	47,376	50,579	52,482	
Other Funding Contributions	70,741	133,240	Cal. yr	
TOTAL	150,233	190,349		
Frederick County funds as % of Total funding sources	.02546%	.0200%	%	%
BUDGET				
PERSONNEL				
Salaries and Wages	562,620	551,516		
Fringe Benefits	29,035	15,108		
TOTAL PERSONNEL	591,655	566,624		
OPERATIONS				
Occupancy (rent/lease/mortgage)	0	0	0	0
Telecommunications	7,801	7,552		
Postage	3,655	5,288		
Printing/Copying	0	0	0	
Equipment Purchase/Lease and Maintenance	11,543	12,973		
Travel	2,293	2,693		
Professional Development (ADV.)	3,548	3,667		
Office Supplies	7,277	6,334		
Prof. Services (legal, accounting, fundraising, consultant)	22,616	21,671		
Dues and Subscriptions	715	850		
Other	855,527	785,261		
TOTAL OPERATIONS	1,576,630	1,412,913		
CAPITAL PROJECTS	47,308	40,832		
TOTAL BUDGET	1,553,938	1,453,745		

Cal. yr

* operate on calendar yr.

Clear-Inc

Financial Information

	FY11	FY12	FY13	FY14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	10,519.00	10,519.00	10,519.00	15,000.00
Other Local Governments				10,000.00
Federal Government	102,358.44	102,358.44	102,358.44	102,358.44
Fundraising	4,230.26	9,735.82	20,000.00	11,321.75
Other Funding	58,402.00	48,611.00	53,506.50	53,506.50
Total	175,509.70	171,224.26	186,383.94	192,186.69
Frederick County funds as % of Total Funding Sources	16.68%	16.27%	17.72%	12.81%

BUDGET

PERSONNEL				
Salaries & Wages	89,927.17	109,973.29	151,437.28	160,000.00
Fringe Benefits	12,927.29	6,543.97	6,258.00	6,900.00
TOTAL PERSONNEL	102,854.46	116,517.26	157,695.28	166,900.00
OPERATIONS				
Occupancy (utilities only)	4,029.00	2,133.00	2,844.00	2,844.00
Telecommunications	766.35	1,305.79	2,331.00	2,331.00
Postage	743.26	768.95	820.00	820.00
Printing/Copying	2,744.80	2,495.42	2,516.00	2,620.11
Equipment Purchase/Maintenance	1,092.98	379.00	600.00	700.00
Travel	1,244.51	2,938.91	2,025.00	2,325.00
Professional Development	2,886.96	2,370.08	2,628.00	2,628.52
Office Supplies	3,819.08	4,516.93	3,585.00	4,168.00
Prof. Services (audit, accounting, fundraising, IT support)	8,152.01	13,877.48	13,750.00	13,014.00
Dues and Subscriptions	614.29	405.00	925.00	405.00
Office/Building Maintenance	2,673.12	2,389.01	2,500.00	2,531.06
Program Supplies	5,499.39	2,862.03	2,500.00	4,180.71
TOTAL OPERATIONS	34,265.75	36,441.60	37,024.00	38,567.40

CAPITAL PROJECTS				
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TOTAL BUDGET	\$137,120.21	\$152,958.86	\$200,142.00	\$145,417.63
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Discovery Museum

Financial Information

	FY 11	FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	29,750	19,125	19,125	25,000
Other Local Governments	10,000	10,000	10,000	10,000
Federal Government	0	0	0	0
Fundraising	34,431	36,562	70,935	70,000
Other Funding	278,098	348,304	296,048	294,366
TOTAL	352,279	413,991	396,108	439,366
Frederick County funds as % of Total funding sources	8 %	5 %	5 %	6 %
BUDGET				
PERSONNEL				
Salaries and Wages	218,344	262,392	215,210	247,991
Fringe Benefits	15,246	17,939	15,040	23,360
TOTAL PERSONNEL	233,590	280,331	230,250	271,351
OPERATIONS				
Occupancy (rent/lease/mortgage)	18,700	22,008	26,100	25,300
Telecommunications	2,181	2,741	2,955	3,000
Postage	3,881	4,095	2,457	4,000
Printing/Copying	15,938	15,845	15,171	15,500
Equipment Purchase/Lease and Maintenance	1,695	3,349	6,924	6,500
Travel	1,346	17,999	5,184	5,500
Professional Development	31	1,113	190	500
Office Supplies	2,544	16,911	1,500	1,500
Prof. Services (legal, accounting, fundraising, consultant)	10,956	27,142	7,452	5,000
Dues and Subscriptions	2,918	3,087	3,484	3,200
Other	85,200	97,217	87,623	98,015
TOTAL OPERATIONS	378,980	460,418	389,290	437,366
CAPITAL PROJECTS				
	329,924	- 132,255	- 545,199	- 2,800,000
TOTAL BUDGET	372,353	415,493	460,061	439,366

operating

Financial Information

	FY11 (Actual)	FY12 (Budget)	FY13 (Budget)	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget				
Appropriation	\$ 20,655.00	\$ 20,655.00	\$ 20,655.00	\$ 20,655.00
Other Local Governments	\$ 26,688.00	\$ 26,688.00	\$ 26,688.00	\$ 26,688.00
Federal Government	\$ 73,793.41	\$ -	\$ -	\$ -
Fundraising	\$ 27,729.16	\$ 55,000.00	\$ 57,441.30	\$ 58,590.13
Other Funding (Rental Income, Valley Health, Shockey)	\$ 436,081.59	\$ 411,604.65	\$ 393,393.70	\$ 401,261.57
TOTAL	\$ 584,947.16	\$ 513,947.65	\$ 498,178.00	\$ 507,194.70
Frederick County funds as % of Total funding sources	3.53%	4.02%	4.15%	4.07%
BUDGET				
PERSONNEL				
Salaries and Wages	\$ 222,445.71	\$ 226,450.00	\$ 231,586.11	\$ 236,217.83
Fringe Benefits	\$ 57,687.31	\$ 58,877.00	\$ 60,212.38	\$ 61,416.64
TOTAL PERSONNEL	\$ 280,133.02	\$ 285,327.00	\$ 291,798.49	\$ 297,634.47
OPERATIONS				
Occupancy (rent/lease/mortgage)	\$ 66,673.28	\$ 75,165.00	\$ 73,900.00	\$ 75,378.00
Telecommunications	\$ 14,510.73	\$ 20,000.00	\$ 18,000.00	\$ 18,360.00
Postage				
Printing/Copying	\$ 1,069.45	\$ 1,200.00	\$ 1,200.00	\$ 1,224.00
Equipment Purchase/Lease and Maintenance	\$ 1,935.57	\$ 1,000.00	\$ 1,000.00	\$ 1,020.00
Travel	\$ 837.73	\$ 500.00	\$ 500.00	\$ 510.00
Professional Development	\$ 409.00	\$ 2,000.00	\$ 2,000.00	\$ 2,040.00
Office Supplies	\$ 4,724.28	\$ 4,200.00	\$ 4,200.00	\$ 4,284.00
Prof. Services (legal, accounting, fundraising, consultant)	\$ 115,398.55	\$ 81,900.00	\$ 82,679.51	\$ 84,333.10
Dues and Subscriptions	\$ 826.00	\$ 500.00	\$ 250.00	\$ 255.00
Other (Advertsing, Insurance, Website)	\$ 29,492.69	\$ 28,700.92	\$ 22,650.00	\$ 23,103.00
TOTAL OPERATIONS	\$ 235,877.28	\$ 215,165.92	\$ 206,379.51	\$ 210,507.10
CAPITAL PROJECTS				
TOTAL BUDGET	\$ 516,010.30	\$ 500,492.92	\$ 498,178.00	\$ 508,141.57

Financial Information

	FY11	FY12	FY13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	\$1,000,000	\$25,245	\$25,245	\$29,750
Other Local Governments	982,381	1,030,953	1,070,324	1,200,000
Federal Government	1,409,341	1,439,627	1,425,000	1,425,000
Fundraising	91,623	82,153	90,000	120,000
Other Funding	679,060	1,370,269	638,004	650,000
TOTAL	\$4,162,405	\$3,948,247	\$3,248,573	\$3,424,750
Frederick County funds as % of Total funding sources	24.025%	0.639%	0.777%	0.869%

BUDGET

PERSONNEL				
Salaries and Wages	\$1,866,592	\$2,016,566	\$1,966,052	\$1,980,000
Fringe Benefits	577,876	616,957	652,549	680,000
TOTAL PERSONNEL	\$2,444,468	\$2,633,523	\$2,618,601	\$2,660,000
OPERATIONS				
Occupancy (rent/lease/mortgage)	\$250,332	\$352,749	\$360,500	\$380,000
Telecommunications	19,781	22,021	20,000	22,000
Postage	1,348	1,529	1,800	1,600
Printing/Copying	0	0	0	0
Equipment Purchase/Lease & Maintenance	174,621	163,355	100,000	110,000
Travel	7,863	4,853	5,500	5,500
Professional Development	7,750	9,020	9,500	9,500
Office Supplies	12,835	7,399	8,000	8,000
Professional Services (legal, accounting, fundraising, consultant)	215,998	98,067	50,351	45,000
Dues and Subscriptions	5,450	6,077	6,000	6,200
Other	245,105	216,936	166,524	175,000
TOTAL OPERATIONS	\$3,385,551	\$3,515,529	\$3,346,776	\$3,422,800
CAPITAL PROJECTS				
	0	0	0	0
TOTAL BUDGET	\$3,385,551	\$3,515,529	\$3,346,776	\$3,422,800

Financial Information

	FY11	FY12	FY13	FY14
FUNDING SOURCES				
County of Frederick	22,950	22,950	22,950	30,000
Other Local Gov	10,000	10,000	10,000	10,000
Federal Gov	-0-	-0-	-0-	-0-
Fundraising	111,000	133,000	130,000	130,000
Other Funding	271,204	293,755	291,867	291,867
TOTAL	415,154	459,705	454,817	454,817
Frederick County %	5.5%	4.9%	5.0%	6.5%
BUDGET				
PERSONNEL				
Salaries & Fringe	175,846	180,589	196,258	196,258
TOTAL PERSONNEL	175,846	180,589	196,258	196,258
OPERATIONS				
Occupancy	-0-	-0-	-0-	-0-
Telecommunications & Utilities	32,600	41,300	40,300	40,300
Postage	1,000	1,000	1,100	1,100
Printing	1,600	2,100	-0-	-0-
Equipment/Maintenance	8,000	11,200	9,900	9,900
Travel	-0-	-0-	-0-	-0-
Prof. Development	-0-	-0-	-0-	-0-
Office Supplies	2,000	1,600	2,000	2,000
Prof. Services	3,500	3,500	3,500	3,500
Dues & Subscriptions	1,000	1,000	1,100	1,100
Other	189,302	215,561	199,700	199,700
TOTAL OPERATIONS	239,002	277,261	257,600	257,600
CAPITAL PROJECTS	-0-	-0-	-0-	-0-
TOTAL BUDGET	414,848	457,850	453,858	453,858

Financial Information

	FY 11	FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget *				
Appropriation	60,930	60,930	60,930	100,215
Other Local Governments	328,550	121,500	228,000	413,285
Federal Government	1,127,387	1,047,377	1,092,853	1,150,000
Fundraising	225,342	323,234	206,190	300,000
Other Funding *	904,535	566,824	509,495	520,000
TOTAL	2,646,744	2,199,865	2,097,468	2,483,500
Frederick County funds as % of Total funding sources	2.30%	2.87%	2.89%	4.00%
BUDGET				
PERSONNEL				
Salaries and Wages	1,450,889	938,649	1,028,722	1,050,000
Fringe Benefits	326,566	213,119	118,391	125,000
TOTAL PERSONNEL	1,777,455	1,151,768	1,147,113	1,175,000
OPERATIONS				
Occupancy (rent/lease/mortgage)	200,657	39,182	50,027	52,000
Telecommunications	63,406	46,340	37,911	38,000
Postage	8,556	2,317	8,148	8,500
Printing/Copying	8,167	4,752	5,500	5,700
Equipment Purchase/Lease and Maintenance	31,617	23,419	28,540	32,000
Travel	50,950	8,755	15,040	16,000
Professional Development				
Office Supplies	16,342	4,884	8,452	9,500
Prof. Services (legal, accounting, fundraising, consultant)	151,432	153,672	78,000	78,000
Dues and Subscriptions	10,231	4,563	7,530	7,530
Other **	523,370	593,153	461,586	470,000
TOTAL OPERATIONS	2,842,183	2,032,803	1,847,847	1,892,230
CAPITAL PROJECTS				
TOTAL BUDGET				

- * State Government Funding, Cooling Funds, Grants, Donated Rent, Interest.
- ** Food and Disposables, Insurance, Bank Fees, Service Contract Expenses, Utilities, Taxes.

Financial Information

	FY 11	FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	16,420	16,420	16,420	16,420
Other Local Governments	46,329	46,329	46,329	46,329
Federal Government	191,721	191,721	191,721	191,721
Fundraising	4,000	4,000	4,000	4,500
Other Funding	237,770	260,069	190,099	164,299
TOTAL	496,240	518,539	448,569	423,269
Frederick County funds as % of Total funding sources	3 %	3 %	3 %	3 %
BUDGET				
PERSONNEL				
Salaries and Wages	232,335	252,614	257,742	228,106
Fringe Benefits				
TOTAL PERSONNEL	232,335	252,614	257,742	228,106
OPERATIONS				
Occupancy (rent/lease/mortgage)	23,376	39,455	45,792	50,045
Telecommunications	6,045	2,010	6,100	6,200
Postage	2,185	1,512	2,200	2,200
Printing/Copying	4,560	4,560	4,560	4,700
Equipment Purchase/Lease and Maintenance	5,700	5,700	5,700	5,700
Travel	2,938	2,400	3,000	3,000
Professional Development	325		500	500
Office Supplies	3,654	9,107	4,000	4,000
Prof. Services (legal, accounting, fundraising, consultant)	3,500	3,600	4,000	4,000
Dues and Subscriptions	1,760	622	900	1,600
Other	168,043	136,474	113,661	112,921
TOTAL OPERATIONS	454,421	458,054	448,155	422,972
CAPITAL PROJECTS				
TOTAL BUDGET	950,661	976,593	896,724	846,241

** Employees are not provided fringe benefits.

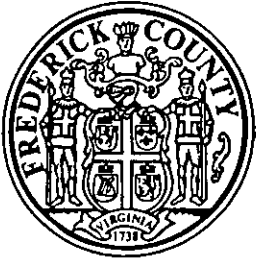
** Other funding & other expenses include all revenue & expenses related to the CPR/First Aid program as well as the EMS program training.

Section D
Financial Information June 30

	Actual FY 11	Actual FY 12	Budget FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	11 475	11 475	11 475	11 475
Other Local Governments	6 200	6 200	6 200	6 200
Federal Government	36 294	28 408	27 250	21 000
Fundraising	-	-	-	-
Other Funding < See attached >	636 238	547 327	522 274	511 949
TOTAL	690 207	593 410	567 199	550 624
Frederick County funds as % of Total funding sources	1.7 %	1.9 %	2 %	2 %
BUDGET				
PERSONNEL				
Salaries and Wages	340 995	349 018	329 566	318 000
Fringe Benefits	117 632	114 567	120 102	115 000
TOTAL PERSONNEL	458 627	463 585	449 668	433 000
OPERATIONS				
Occupancy (rent/lease/mortgage)	65 095	65 222	57 500	59 000
Telecommunications	7 212	6 416	5 000	5 000
Postage	2 293	3 364	3 000	3 000
Printing/Copying	-	-	-	-
Equipment Purchase/Lease and Maintenance	3 223	887	5 056	5 000
Travel	-	-	-	-
Professional Development	12 958	14 933	6 550	7 000
Office Supplies	31 693	10 212	4 956	5 000
Prof. Services (legal, accounting, fundraising, consultant)	37 193	14 219	7 200	7 200
Dues and Subscriptions	6 262	4 921	3 888	4 000
Other < See attached >	81 662	48 246	25 381	22 424
TOTAL OPERATIONS	706 618	632 005	567 199	550 624
CAPITAL PROJECTS				
	-	-	-	-
TOTAL BUDGET < Deficit >	< 15 811 >	< 38 595 >	-	-

Financial Information

	FY 11	FY 12	FY 13	FY 14 Requested/Planned
FUNDING SOURCES				
County of Frederick Budget Appropriation	0	0	0	\$7,500.00
Other Local Governments	\$20,800.00	\$21,200.00	\$23,700.00	\$27,500.00
Federal Government	\$28,261.00	\$28,139.00	\$101,000.00	\$80,000.00
Fundraising	\$43,445.00	\$23,503.00	\$92,030.00	\$95,000.00
Other Funding	\$54,487.00	\$108,074.00	\$85,927.00	\$97,300.00
TOTAL	\$146,993.00	\$180,916.00	\$302,657.00	\$307,300.00
Frederick County funds as % of Total funding sources	%	%	%	2%
BUDGET				
\$PERSONNEL				
Salaries and Wages	\$56,584.00	\$61,695.00	\$62,240.00	\$62,900.00
Fringe Benefits	\$2,600.00	\$2,400.00	\$2,400.00	\$2,400.00
TOTAL PERSONNEL	\$59,184.00	\$64,095.00	\$64,640.00	\$65,300.00
OPERATIONS				
Occupancy (rent/lease/mortgage)	0	0	0	0
Telecommunications	\$1906.00	\$2,159.00	\$2,040.00	\$2,200.00
Postage	\$483.00	\$455.00	\$450.00	\$470.00
Printing/Copying	\$800.00	\$913.00	\$1,500.00	\$1,575.00
Equipment Purchase/Lease and Maintenance	0	0	\$500.00	\$500.00
Travel	\$479.00	\$895.00	\$1,000.00	\$1,100.00
Professional Development	\$1,155.00	\$749.00	\$500.00	\$500.00
Office Supplies	\$1,482.00	\$735.00	\$500.00	\$600.00
Prof. Services (legal, accounting, fundraising, consultant)	\$8,310.00	\$11,074.00	\$7,000.00	\$7,700.00
Dues and Subscriptions	\$230.00	\$390.00	\$400.00	\$400.00
Other (Includes Project Expenses)	\$123,648.00	\$161,259.00	\$225,735.00	\$206,800.00
TOTAL OPERATIONS	\$138,493.00	\$178,629.00	\$239,625.00	\$221,845.00
CAPITAL PROJECTS	0	0	0	0
TOTAL BUDGET	\$197,677.00	\$242,724.00	\$304,265.00	\$287,145.00



John R. Riley, Jr.
County Administrator

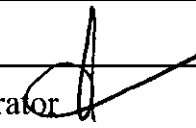
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Finance Committee
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	Payment In Lieu of Taxes (PILT) – The Village at Orchard Ridge
DATE:	April 9, 2013

The following information is provided as directed by the Finance Committee at its last meeting.

- Projected Real Estate Taxes from The Village at Orchard Ridge (Lutheran Home) - \$194,800. Requested payment in lieu - \$42,000.
- Projected Real Estate Taxes from Westminster-Canterbury \$143,033. Actual payment in lieu - \$24,000.
- Fiscal Impact to County Capital Facilities per the Development Impact Model (DIM) over twenty years - \$2,836,936.

Revoking the PILT for Westminster-Canterbury would require approval from the Virginia General Assembly since legislation was adopted by same. Our local delegation would need to introduce legislation.

The county attorney will have his research available at the Finance Committee, as to similar situations throughout the Commonwealth.

Please contact me if you have any questions.

JRR/jet

Attachments

John Riley

From: Eric Lawrence
Sent: Monday, April 08, 2013 11:42 AM
To: John Riley
Subject: The Village at Orchard Ridge and DIM

Based on the DIM in effect in 2009, when the rezoning for the Village at Orchard Ridge was processed, the projected impact on capital facilities was \$2,707 per unit. This acknowledges that schools would not be impacted, and consider the residential units to be deemed apartments.

The approved Master Development Plan for the project indicates that there will be 1,048 residential units.
820 Independent Care Living Units
126 Assisted Care Living Units
102 Skilled nursing Care Units

When applying the DIM to this 1,048 unit project, the model projects a total impact of \$2,836,936.

	Per Apartment Unit	For 1,048 Apartment units
Fire and Rescue	\$557	\$583,736
General Government	\$0	\$0
Public Safety	\$0	\$0
Library	\$368	\$385,664
Parks and Recreation	\$1,782	\$1,867,536
TOTAL	\$ 2,707	\$2,836,936

Eric R. Lawrence, AICP
Director, Department of Planning and Development
Frederick County
107 N. Kent Street
Winchester, VA 22601
540-665-5651
540-665-6395 (fax)
elawrenc@co.frederick.va.us
www.FrederickCountyVa.gov/Planning
www.FrederickCountyVa.gov

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/1/2013	FIRE AND RESCUE	CAREER DEVELOPMENT	3505	1001	000	000	11,229.24
	FIRE AND RESCUE		3505	1007	000	001	(11,229.24)
3/8/2013	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FY13	4305	3002	000	001	(2,000.00)
	ANIMAL SHELTER		4305	5407	000	000	2,000.00
3/8/2013	ECONOMIC DEVELOPMENT COMMISSION	COVER DUES & MEMBERSHIP	8102	3007	000	000	(500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5801	000	000	500.00
3/8/2013	ECONOMIC DEVELOPMENT COMMISSION	COVER OTHER OPERATING EXPENSES	8102	3002	000	006	(1,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	1,000.00
3/11/2013	COMMISSIONER OF THE REVENUE	POSTAGE COST INCREASE	1209	5801	000	000	(800.00)
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	800.00
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	800.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	(800.00)
3/11/2013	SHERIFF	COVER EXPENSES IN CURRENT YEAR	3102	9001	000	000	(6,500.00)
	SHERIFF		3102	5410	000	000	6,500.00
	SHERIFF		3102	9001	000	000	(3,000.00)
	SHERIFF		3102	3004	000	001	3,000.00
3/12/2013	CLEARBROOK PARK	COVER THE COST OF BASES	7109	5413	000	000	(783.16)
	CLEARBROOK PARK		7109	5412	000	000	783.16
3/14/2013	REASSESSMENT/BOARD OF ASSESSORS	ASSESSOR TESTING	1210	5801	000	000	(200.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	200.00
3/18/2013	HUMAN RESOURCES	BAI SOFTWARE PTO ACCRUAL	1203	5413	000	000	4,800.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(4,800.00)
3/18/2013	INFORMATION TECHNOLOGY	PROMOTION 3/13	1220	1001	000	032	2,191.38
	INFORMATION TECHNOLOGY		1220	1001	000	025	(2,191.38)
3/19/2013	HUMAN RESOURCES	MARCH EMPLOYEE OF THE MONTH	1203	3006	000	000	(200.00)
	HUMAN RESOURCES		1203	1007	000	003	200.00
3/19/2013	HUMAN RESOURCES	TRAVEL EXPENSES FROM VALHSO CONFERENCE	1203	5204	000	000	(229.38)
	HUMAN RESOURCES		1203	5506	000	000	229.38
3/20/2013	LITTER CONTROL GRANT	FUNDS TO MISC LINE ITEM	4205	5506	000	000	(350.00)
	LITTER CONTROL GRANT		4205	5413	000	000	350.00
3/20/2013	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FY13	4305	3002	000	001	(1,500.00)
	ANIMAL SHELTER		4305	5405	000	000	1,500.00
3/21/2013	PUBLIC SAFETY COMMUNICATIONS	LICENSES AND OTHER PURCHASES	3506	5204	000	000	(1,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5413	000	000	1,000.00
3/21/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	FUNDS FOR JANITORIAL SUPPLIES CAB	4304	5405	000	005	(3,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	000	3,500.00
3/25/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	LEASING OF EMERGENCY GENERATOR	4304	3010	000	000	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	9001	000	000	1,000.00
3/27/2013	REFUSE COLLECTION	FUND UNIFORMS FOR FY2013	4203	5405	000	000	(300.00)
	REFUSE COLLECTION		4203	5410	000	000	300.00
3/28/2013	ANIMAL SHELTER	SUPPLEMENT FOR REMAINDER OF FY13	4305	3002	000	001	(1,500.00)
	ANIMAL SHELTER		4305	5407	000	000	1,500.00
3/28/2013	AGRICULTURE	VA STATE HORT. SOCIETY DUES	8301	5401	000	000	(5.00)
	AGRICULTURE		8301	5801	000	000	5.00
4/2/2013	FIRE AND RESCUE	EQUIPMENT CABINET FOR CHEVY TAHOE	3505	5605	000	002	(3,800.00)
	FIRE AND RESCUE		3505	5408	000	000	3,800.00
4/2/2013	INFORMATION TECHNOLOGY	TRAINING CLASSES FOR IT	1220	5299	000	000	(3,500.00)
	INFORMATION TECHNOLOGY		1220	5506	000	003	3,500.00
4/3/2013	BOARD OF SUPERVISORS	GENERAL CODE INVOICES&BOS BROADCASTING SVC	1101	5305	000	000	(1,500.00)
	BOARD OF SUPERVISORS		1101	3002	000	000	1,500.00

County of Frederick
 General Fund
 March 31, 2013

ASSETS	FY13 <u>3/31/13</u>	FY12 <u>3/31/12</u>	Increase (Decrease)
Cash and Cash Equivalents	36,677,735.78	31,564,332.16	5,113,403.62 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	3,386,048.00	3,020,598.01	365,449.99 *B
Streetlights	1,242.81	1,375.54	(132.73)
Commonwealth, Federal, 45 day Taxes	48,282.98	49,791.97	(1,508.99)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	3,759.94	5,500.68	(1,740.74)
GL controls (est.rev / est. exp)	<u>(12,261,870.55)</u>	<u>(6,635,451.26)</u>	<u>(5,626,419.29)</u> (1) Attached
TOTAL ASSETS	<u>28,591,693.19</u>	<u>28,742,641.33</u>	<u>(150,948.14)</u>
LIABILITIES			
Accrued Liabilities	362,409.63	348,852.44	13,557.19 *C
Performance Bonds Payable	1,495,545.90	1,546,389.96	(50,844.06)
Taxes Collected in Advance	208,662.35	137,256.85	71,405.50
Deferred Revenue	<u>3,435,883.08</u>	<u>3,067,054.33</u>	<u>368,828.75</u> *D
TOTAL LIABILITIES	5,502,500.96	5,099,553.58	402,947.38
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	512,741.90	226,779.94	285,961.96 (2) Attached
Conservation Easement	2,135.00	1,635.00	500.00
Peg Grant	128,354.00	82,948.40	45,405.60
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse ADA Fees	124,084.63	75,601.48	48,483.15
Historical Markers	17,227.91	17,194.14	33.77
Transportation Reserve	377,396.00	438,300.00	(60,904.00) *E
Animal Shelter	325,780.61	309,579.84	16,200.77
Proffers	1,630,662.27	1,640,089.10	(9,426.83) (3) Attached
Economic Development Incentive	550,000.00	687.01	549,312.99 *F
Star Fort Fees	0.00	4,261.53	(4,261.53)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>18,155,530.23</u>	<u>19,580,731.63</u>	<u>(1,425,201.40)</u> (4) Attached
TOTAL EQUITY	<u>23,089,192.23</u>	<u>23,643,087.75</u>	<u>(553,895.52)</u>
TOTAL LIAB. & EQUITY	<u>28,591,693.19</u>	<u>28,742,641.33</u>	<u>(150,948.14)</u>

NOTES:

- *A The cash increase of \$5.1 million reflects the \$4.8 million increase in revenue.
- *B The increase in taxes receivable was impacted by the increased real estate tax rate and on the assessments of real property and personal property.
- *C The difference is a result of employer health insurance costs being collected a month in advance.
- *D Deferred revenue includes taxes receivable, street lights, misc.charges, dog tags, and motor vehicle registration fees.
- *E Due to Rt. 11 N. Project(Board Action 2/27/13).
- *F The current \$550,000 represents Carmeuse Lime and Stone local incentive.

BALANCE SHEET

(1) GL Controls	FY13	FY12	Inc/(Decrease)
Est.Revenue	123,265,656	122,049,710	1,215,946
Appropriations	(59,816,347)	(56,567,846)	(3,248,501)
Est.Tr.to Other fds	(76,223,922)	(72,344,095)	(3,879,826)
Encumbrances	512,742	226,780	285,962
	(12,261,871)	(6,635,451)	(5,626,419)

(2) General Fund Purchase Orders

Outstanding Purchase Orders 3/31/13

DEPARTMENT	Amount	Description
Fire and Rescue	9,635.49	Uniforms
	29,373.65	Chevy Tahoe
	11,228.99	HAZ MAT Equipment
	3,015.99	Scott SCBA Repair
	3,851.16	Fire Service Test Banks
	3,995.00	Fire Manual Annual Subscription
Stephens City Fire & Rescue	5,195.00	Tile Replacement
	8,750.00	Bathroom Renovation
Parks	57,699.00	2013 Bus
	78,061.00	3 Toro Mowers
	9,019.00	Replaster Sherando Wading Pool
	10,093.85	Seed and Fertilizer
Sheriff	227,016.00	9 Police Interceptor Sedans
	2,820.00	Reflective Marking Kits
	22,974.00	Lightbars and Adapter Kits
	22,942.22	Ammunition
	3,511.95	Computer Forensics Software& Equipment
Treasurer	3,559.60	Envelopes
Total	512,741.90	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @3/31/13	722,838.19	105,037.47	280,362.07	522,424.54	1,630,662.27

Designated Other Projects Detail

Administration	126,243.54
Bridges	43,700.00
Historic Preservation	58,000.00
Library	14,907.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Sheriff	19,199.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	522,424.54

Other Proffers @3/31/13

(4) Fund Balance Adjusted	
Beginning Balance 3/13	22,381,090.33
Revenue 3/13	76,274,384.54
Expenditures 3/13	(38,844,037.37)
Transfers 3/13	(41,655,907.27)
3/13 Adjusted Fund Balance	18,155,530.23

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2013

REVENUES:	<u>Appropriated</u>	FY13 3/31/13 <u>Actual</u>	FY12 3/31/12 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	82,285,000.00	39,896,345.15	37,204,396.92	2,691,948.23 (1)
Other local taxes	27,145,651.00	18,843,176.35	17,576,893.89	1,266,282.46 (2)
Permits & Privilege fees	904,250.00	859,886.82	733,493.22	126,393.60 (3)
Revenue from use of money and property	173,500.56	430,186.96	179,377.93	250,809.03 (4)
Charges for Services	2,250,180.00	1,564,419.68	1,557,840.46	6,579.22
Miscellaneous	811,954.79	424,693.19	283,418.79	141,274.40
Recovered Costs	751,053.81	1,662,258.00	1,008,129.65	654,128.35 (5)
Intergovernmental:				
Commonwealth	8,747,460.94	12,427,933.26	12,654,642.65	(226,709.39) (6)
Federal	196,604.85	165,485.13	254,121.35	(88,636.22) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	123,265,655.95	76,274,384.54	71,452,314.86	4,822,069.68
EXPENDITURES:				
General Administration	9,491,274.44	6,895,948.11	5,098,155.46	1,797,792.65
Judicial Administration	2,112,454.66	1,472,961.98	1,365,762.04	107,199.94
Public Safety	26,519,468.11	18,627,320.78	17,407,631.69	1,219,689.09
Public Works	4,431,958.67	2,595,758.41	2,490,456.75	105,301.66
Health and Welfare	7,125,292.00	4,508,175.03	4,745,158.23	(236,983.20)
Education	56,493.00	42,369.75	42,369.75	0.00
Parks, Recreation, Culture	5,261,636.92	3,456,191.87	3,532,693.63	(76,501.76)
Community Development	1,818,193.88	1,245,311.44	1,226,474.34	18,837.10
TOTAL EXPENDITURES	56,816,771.68	38,844,037.37	35,908,701.89	2,935,335.48 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,223,496.72	41,655,907.27	38,625,314.71	3,030,592.56 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(12,774,612.45)	(4,225,560.10)	(3,081,701.74)	1,143,858.36
Fund Balance per General Ledger		22,381,090.33	22,662,433.37	(281,343.04)
Fund Balance Adjusted to reflect Income Statement@3/31/13		18,155,530.23	19,580,731.63	(1,425,201.40)

(1)General Property Taxes	FY13	FY12	Increase/Decrease
Real Estate Taxes	22,201,046	20,503,223	1,697,823
Public Services	1,229,704	685,750	543,954
Personal Property	15,513,573	15,072,821	440,752
Penalties and Interest	704,721	689,521	15,200
Credit Card Chgs./Delinq.Advertising	(19,197)	(16,062)	(3,135)
Adm.Fees For Liens&Distress	266,497	269,144	(2,647)
	39,896,345	37,204,397	2,691,948

(2) Other Local Taxes

Local Sales & Use Tax	6,462,282.27	6,067,764.61	394,517.66
Communications Sales Tax	815,250.54	791,603.02	23,647.52
Utility Taxes	1,934,405.91	1,916,819.79	17,586.12
Business Licenses	5,268,788.58	4,769,176.02	499,612.56
Auto Rental Tax	75,610.47	77,481.66	(1,871.19)
Motor Vehicle Licenses Fees	490,714.33	495,956.27	(5,241.94)
Recordation Taxes	949,660.66	685,677.52	263,983.14
Meals Tax	2,560,364.67	2,480,812.25	79,552.42
Lodging Tax	263,630.32	268,912.87	(5,282.55)
Street Lights	18,163.43	18,126.67	36.76
Star Fort Fees	4,305.17	4,563.21	(258.04)
Total	18,843,176.35	17,576,893.89	1,266,282.46

(3)Permits&Privileges

Dog Licenses	29,652.00	40,278.00	(10,626.00)
Land Use Application Fees	7,225.00	4,343.00	2,882.00
Transfer Fees	1,859.40	1,660.50	198.90
Development Review Fees	245,327.44	121,320.20	124,007.24 *1
Building Permits	431,790.81	385,855.58	45,935.23
2% State Fees	3,422.40	2,974.19	448.21
Electrical Permits	46,448.00	70,897.00	(24,449.00)
Plumbing Permits	8,160.00	18,970.00	(10,810.00)
Mechanical Permits	38,425.17	55,019.75	(16,594.58)
Sign Permits	2,751.60	1,790.00	961.60
Permits for Commercial Burning	350.00	100.00	250.00
Explosive Storage Permits	700.00	700.00	-
Blasting Permits	225.00	165.00	60.00
Land Disturbance Permits	43,200.00	27,120.00	16,080.00
Sewage Haulers Permit	-	200.00	(200.00)
Sewage Installation License	300.00	1,500.00	(1,200.00)
Residential Pump And Haul Fee	50.00	100.00	(50.00)
Transfer Development Rights	-	500.00	(500.00)
Total	859,886.82	733,493.22	126,393.60

(4) Revenue from use of

Money	80,569.31	147,137.10	(66,567.79)
Property	349,617.65	32,240.83	317,376.82 *2
	430,186.96	179,377.93	250,809.03

*1 The increase of permit fees were impacted by the increase in the fee charge for development review and other fee categories

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

(5) Recovered Costs	FY13	FY12	Increase/Decrease
Recovered Costs Treas.Office	44,955.25	44,142.29	812.96
Worker's Comp	900.00	850.00	50.00
Purchasing Card Rebate	96,305.09	93,020.92	3,284.17
Recovered Costs-IT/GIS	5,000.00	-	5,000.00
Reimbursement Circuit Court	10,263.75	14,930.18	(4,666.43)
Clarke County Container Fees	36,363.80	38,149.39	(1,785.59)
City of Winchester Container Fees	11,901.15	8,162.36	3,738.79
Refuse Disposal Fees	41,613.54	36,690.05	4,923.49
Recycling Revenue	83,695.77	59,780.45	23,915.32
Sheriff Restitution	-	150.60	(150.60)
Fire&Rescue Merchandise (Resale)	193.18	128.75	64.43
Container Fees Bowman Library	960.73	709.20	251.53
Restitution Victim Witness	2,148.36	8,071.52	(5,923.16)
Reimb.of Expenses Gen.District Court	26,089.85	21,788.38	4,301.47
Reimb.Public Works Salaries	41,682.00	92,723.00	(51,041.00)
Reimb. Of Expenses J&D Court	-	4,822.55	(4,822.55)
Winchester EDC	54,000.00	54,000.00	-
Reimb.Task Force	37,020.77	38,678.99	(1,658.22)
C&P Jail	(60.00)	-	(60.00)
EDC/Recovered Costs	480.00	119.95	360.05
Sign Deposits Planning	(150.00)	150.00	(300.00)
Reimbursement Elections	4,043.36	4,631.59	(588.23)
Westminster Canterbury Lieu of Tax	12,260.55	12,260.55	-
Reimbursement Street Signs	2,471.89	324.00	2,147.89
Grounds Maintenance Frederick Co. Schools	104,677.61	145,362.94	(40,685.33)
Comcast PEG Grant	46,288.40	30,468.40	15,820.00
Proffer-Other	345,000.00	5,220.50	339,779.50
Fire School Programs	15,020.00	22,939.53	(7,919.53)
Proffer Sovereign Village	18,293.65	10,976.19	7,317.46
Proffer Lynnehaven	16,891.55	37,161.41	(20,269.86)
Proffer Redbud Run	116,172.00	90,356.00	25,816.00
Clerks Reimbursement to County	9,142.47	9,115.35	27.12
Canter Estates	-	4,087.97	(4,087.97)
Village at Harvest Ridge	10,773.00	-	10,773.00
Proffer Snowden Bridge	371,755.14	97,484.60	274,270.54
Proffer Meadows Edge Racey Tract	50,360.00	-	50,360.00
Sheriff Reimbursement	44,745.14	20,672.04	24,073.10
Westbury Commons Proffer	1,000.00	-	1,000.00
Total	1,662,258.00	1,008,129.65	654,128.35

*1

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

(6) Commonwealth Revenue	3/31/2013	3/31/2012	
	FY13	FY12	Increase/Decrease
Motor Vehicle Carriers Tax	34,612.37	30,284.33	4,328.04
Mobile Home Titling Tax	52,974.07	66,544.33	(13,570.26)
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
Recordation Taxes	235,589.00	210,941.70	24,647.30
Shared Expenses Comm.Atty.	297,432.59	306,817.05	(9,384.46)
Shared Expenses Sheriff	1,537,158.64	1,555,402.86	(18,244.22)
Shared Expenses Comm.of Rev.	133,743.41	116,430.11	17,313.30
Shared Expenses Treasurer	100,944.48	100,895.74	48.74
Shared Expenses Clerk	268,289.76	277,431.30	(9,141.54)
Public Assistance Grants	2,289,862.67	2,659,334.57	(369,471.90)
Litter Control Grant	17,573.00	12,177.00	5,396.00
Dept. of Transportation Safety Grant	-	1,174.64	(1,174.64)
Emergency Services Fire Program	209,360.00	191,433.00	17,927.00
Emergency Services Special Grants	-	88,693.23	(88,693.23)
Recycling Grant	5,489.94	-	5,489.94
DMV Grant Funding	34,768.32	27,845.04	6,923.28
DCJS & Sheriff State Grants	44,314.79	43,369.61	945.18
JJC Grant Juvenile Justice	96,269.00	92,697.00	3,572.00
Rent/Lease Payments	186,323.78	213,133.67	(26,809.89)
Spay/Neuter Assistance-State	2,183.76	1,710.49	473.27
VDEM Grant Sheriff	223,500.00	-	223,500.00
Wireless 911 Grant	42,601.10	40,186.01	2,415.09
State Forfeited Asset Funds	29,876.40	26,974.52	2,901.88
VA Dept of Health Biosolids	-	7,692.27	(7,692.27)
Victim Witness-Commonwealth Office	50,111.00	50,111.50	(0.50)
Social Services VOCA Grant	3,325.00	4,132.50	(807.50)
F/R OEMS Reimb.	5,102.00	2,702.00	2,400.00
Total	12,427,933.26	12,654,642.65	(226,709.39)

*1

*1 Reduction in revenue as the daycare assistance program payments are processed electronically by the state.

County of Frederick

General Fund

March 31, 2013

(7) Federal Revenue	FY13	FY12	Increase/Decrease
Federal Forfeited Assets	182.80	16,872.76	(16,689.96)
Housing Illegal Aliens	24,595.00	23,988.00	607.00
Federal Grants Sheriff	140,707.33	213,260.59	(72,553.26)
Total	165,485.13	254,121.35	(88,636.22)

(8) Expenditures

The VRS increase and overtime pay calculations effective 7/1/12 impact the \$2,935,335.48 increase of FY13 expenditures. **General Administration** was significantly affected by the timing of the FY13 \$880,502.00 local match to Comprehensive Services. **Public Safety** was impacted by the \$349,491.00 increase in the County local share for the Jail. **Health and Welfare** decreased \$236,983.20 as the State Division of Social Services processes the daycare assistance programs payments electronically (this payment change was effective February 2012). Transfers increased \$3,030,592.56 in total. See chart below:

(9) Transfers Increased \$3,551,319.82	FY13	FY12	Increase/Decrease	
School Operating	32,274,604.34	28,747,083.14	3,527,521.20	*1
Debt Service School	7,313,075.50	7,313,075.50	-	
School Construction	0.00	600,000.00	(600,000.00)	
Shaweeland	597.36	-	597.36	
Debt Service County	1,404,483.91	1,489,528.56	(85,044.65)	
School Special Grants	0.00	41,499.19	(41,499.19)	
NRADC	972.98	-	972.98	
Operational Transfers	662,173.18	434,128.32	228,044.86	*2
Total	41,655,907.27	38,625,314.71	3,030,592.56	

*1 Includes \$1,128,002.00 Re-appropriation and the \$2,223,000.00 10/10/12 Resolution

*2 Worker's compensation refunds, and one-time employer payments

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2013

ASSETS	FY2013 <u>3/31/13</u>	FY2012 <u>3/31/12</u>	Increase <u>(Decrease)</u>
Cash	3,745,421.76	3,736,997.25	8,424.51
Accounts Receivable Other	0.00	233.35	(233.35)
GL controls(est.rev/est.exp)	<u>(1,387,785.07)</u>	<u>(861,931.50)</u>	<u>(525,853.57)</u>
TOTAL ASSETS	<u>2,357,636.69</u>	<u>2,875,299.10</u>	<u>(517,662.41)</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,004,040.97</u>	<u>1,871,308.00</u>	<u>132,732.97</u>
TOTAL LIABILITIES	<u>2,004,040.97</u>	<u>1,871,308.00</u>	<u>132,732.97</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	109,576.00	3,840.00	105,736.00
Fund Balance	<u>244,019.72</u>	<u>1,000,151.10</u>	<u>(756,131.38) *1</u>
TOTAL EQUITY	<u>353,595.72</u>	<u>1,003,991.10</u>	<u>(650,395.38)</u>
TOTAL LIABILITY & EQUITY	<u>2,357,636.69</u>	<u>2,875,299.10</u>	<u>(517,662.41)</u>

NOTES:

***1 Fund balance was impacted by expenditures in excess of revenue and the \$221,000.00 share for the new Jail telephone system and \$261,183.00 for the bonus and career development.**

Current Unrecorded Accounts Receivable-	<u>FY2013</u>
Prisoner Billing:	26,105.40
Compensation Board Reimbursement 3/13	<u>438,538.24</u>
Total	464,643.64

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 3/31/2013

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2013 3/31/2013 <u>Actual</u>	FY2012 3/31/2012 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	4,748.72	8,886.53	(4,137.81)
Supervision Fees	55,399.00	33,547.50		33,547.50
Drug Testing Fees	5,506.00	4,138.46		4,138.46
Work Release Fees	499,800.00	256,853.38	258,359.39	(1,506.01)
Federal Bureau Of Prisons	0.00	165.00	725.00	(560.00)
Local Contributions	5,273,767.00	3,955,325.25	3,871,615.50	83,709.75
Miscellaneous	42,910.85	40,308.43	24,531.73	15,776.70
Phone Commissions	126,000.00	69,267.44	69,417.61	(150.17)
Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr.	96,000.00	68,072.83	67,246.46	826.37
Elec.Monitoring Part.Fees	83,767.00	39,771.84	38,579.77	1,192.07
Employee Meal Supplements	500.00	0.00	220.00	(220.00)
Share of Jail Cost Commonwealth	975,355.00	515,569.00	513,327.77	2,241.23
Medical & Health Reimb.	51,237.00	36,960.41	39,041.56	(2,081.15)
Shared Expenses CFW Jail	5,003,495.00	3,456,922.73	3,473,168.37	(16,245.64)
State Grants	242,915.00	139,178.00	141,993.00	(2,815.00)
Local Offender Probation	238,888.00	125,568.00		125,568.00
DOC Contract Beds	0.00	13,292.00	15,796.00	(2,504.00)
Bond Proceeds	0.00	0.00	3,248.01	(3,248.01)
Transfer from General Fd,	4,199,498.00	3,150,596.48	2,800,132.50	350,463.98
TOTAL REVENUES	16,895,037.85	11,910,285.47	11,326,289.20	583,996.27
EXPENDITURES:	18,392,398.92	12,862,340.38	12,175,027.26	687,313.12
Excess(Deficiency)of revenues over expenditures		(952,054.91)	(848,738.06)	(103,316.85)
FUND BALANCE PER GENERAL LEDGER		<u>1,196,074.63</u>	<u>1,848,889.16</u>	<u>(652,814.53)</u>
Fund Balance Adjusted To Reflect Income Statement @3/31/13		244,019.72	1,000,151.10	(756,131.38)

County of Frederick
Fund 12 Landfill
March 31, 2013

ASSETS	FY2013 3/31/13	FY2012 3/31/12	Increase (Decrease)
Cash	29,166,104.51	29,304,210.63	(138,106.12) *1
Receivables:			
Accounts Receivable			
Fees	519,996.67	590,683.71	(70,687.04) *2
Accounts Receivable Other	92.00	4,674.26	(4,582.26)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	42,516,271.35	39,719,334.39	2,796,936.96
Accumulated Depreciation	(21,543,603.09)	(19,781,833.70)	(1,761,769.39)
GL controls(est.rev/est.exp)	<u>(4,468,310.00)</u>	<u>(3,324,748.15)</u>	<u>(1,143,561.85)</u>
TOTAL ASSETS	<u>46,106,551.44</u>	<u>46,428,321.14</u>	<u>(321,769.70)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	134,423.76	122,588.76	11,835.00
Accrued Remediation Costs	11,765,034.50	11,545,003.93	220,030.57 *3
Retainage Payable	47,620.17	359,969.95	(312,349.78)
Deferred Revenue Misc.Charges	<u>92.00</u>	<u>4,674.26</u>	<u>(4,582.26)</u>
TOTAL LIABILITIES	<u>11,947,170.43</u>	<u>12,032,236.90</u>	<u>(85,066.47)</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	133,402.17	1,535,721.85	(1,402,319.68) *4
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>24,167,536.84</u>	<u>23,001,920.39</u>	<u>1,165,616.45</u> *5
TOTAL EQUITY	<u>34,159,381.01</u>	<u>34,396,084.24</u>	<u>(236,703.23)</u>
TOTAL LIABILITY AND EQUITY	<u>46,106,551.44</u>	<u>46,428,321.14</u>	<u>(321,769.70)</u>

NOTES:

*1 The decrease in cash was impacted by prior year increases in expenditures disbursed in the current year

*2 Receivables at 3/31/13 decreased \$70,687.04. Landfill charges for 3/13 were \$349,326.32 compared to \$406,883.48 at 3/12 for a decrease of \$57,557.16. The delinquent fees at 3/13 were \$170,191.78 compared to \$181,401.96 at 3/12 for a decrease of \$11,210.18.

*3 Accrued remediation increased \$220,030.57, and includes \$216,869.00 for post closure costs and \$3,161.57 interest.

*4 Encumbrances decreased \$1,402,319.68. The encumbrance balance at 3/31/13 was \$133,402.17 and includes \$33,902.17 for partial capping MSW, and \$99,500.00 for a hydroseeder and spray options.

*5 Total fund balance increased \$1,165,616.45. The beginning fund balance was \$25,906,408.20 that includes adjusting entries, budget controls for FY13(\$2,836,732.00), (\$1,055,000.00) carry forwards of unused FY12 funds for several projects, \$1,335,682.35 for FY12 audit adjustments that include depreciation, equipment and capital projects, and the year to date revenue less expenditures \$817,178.29.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2013

FUND 12 LANDFILL REVENUES		FY13 3/31/13	FY12 3/31/12	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Interest Charge	0.00	4,302.03	4,945.40	(643.37)
Interest on Bank Deposits	40,000.00	34,093.17	36,288.54	(2,195.37)
Salvage and Surplus	0.00	85,490.30	124,252.78	(38,762.48)
Sanitary Landfill Fees	4,565,400.00	3,137,297.77	3,192,561.76	(55,263.99)
Charges to County	0.00	237,145.55	243,247.19	(6,101.64)
Charges to Winchester	0.00	69,443.20	67,390.92	2,052.28
Tire Recycling	70,000.00	74,713.72	102,038.84	(27,325.12)
Reg. Recycling Electronics	40,000.00	33,421.00	32,926.00	495.00
Miscellaneous	0.00	4,478.00	288.00	4,190.00
Wheel Recycling	120,000.00	8,637.50	100.00	8,537.50
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	0.00	0.00	0.00	0.00
Landfill Gas To Electricity	554,048.00	363,950.81	379,295.59	(15,344.78)
Waste Oil Recycling		12,435.89	10,209.00	2,226.89
State Reimbursement Tire Operation	0.00	6,120.00	11,408.00	(5,288.00)
TOTAL REVENUES	5,389,448.00	4,071,528.94	4,204,952.02	(133,423.08)
Operating Expenditures	5,195,180.00	2,417,467.66	2,290,301.22	127,166.44
Capital Expenditures	4,795,980.17	836,882.99	2,312,509.88	(1,475,626.89)
TOTAL Expenditures	9,991,160.17	3,254,350.65	4,602,811.10	(1,348,460.45)
Excess(deficiency)of revenue over expenditures		817,178.29	(397,859.08)	1,215,037.37
Fund Balance Per General Ledger		<u>23,350,358.55</u>	<u>23,399,779.47</u>	<u>(49,420.92)</u>
FUND BALANCE ADJUSTED		24,167,536.84	23,001,920.39	1,165,616.45

County of Frederick, VA
Report on Unreserved Fund Balance
April 12, 2013

Unreserved Fund Balance, Beginning of Year, July 1, 2012 **29,782,513**

Prior Year Funding & Carryforward Amounts

C/F Bowman Library Parking Lot	(54,257)	
Remove EDC C/F	687	
C/F Fire Company Capital	(152,794)	
C/F Painting (Maintenance)	(37,385)	
C/F CMS Project	(36,041)	
C/F Stephens City Proffer	(43,779)	
C/F DARE	(2,282)	
C/F Forfeited Assets	(52,525)	
C/F Schools	(1,153,002)	
FY12 Star Fort fees	4,262	
FY12 Encumbrances	515,543	
		(1,011,573)

Other Funding / Adjustments

Carmeuse Incentive	(550,000)	
Feb 2010 Snow	(58,328)	
GAP Pay	(46,383)	
Asst Comm Attorney position	(60,146)	
Airport Capital	(24,156)	
Gainesboro Conv Site	(287,500)	
AS400 Lease	(21,018)	
Sheriff's Dept physicals	(3,880)	
Phase II Sheriff's Dept laptop project	(280,593)	
Resolution	(3,900,000)	
Return VJCCCA funds	(5,839)	
Sheriff computer forensics	(48,875)	
Sheriff overtime	(100,000)	
Phone system	(517,400)	
Round Hill station design	(452,347)	
June 2013 primary	(33,385)	
		(6,389,850)

Fund Balance, April 12, 2013 **22,381,090**