



Finance Department
Cheryl B. Shiffler
Director

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: December 20, 2017
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, December 20, 2017 at 8:00 a.m. All members were present. Items 1 and 2 were approved under consent agenda. Items 4 and 5 do not require Board action. A budget work session immediately followed.

FINANCE COMMITTEE

- The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$11,441. This amount represents unbudgeted Aid-to-Localities funds received. No local funds required. See attached memo, p. 3 – 4.
- The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,082.64. This amount represents auto claim reimbursements. No local funds required. See attached memos, p. 5 – 8.
- The Sheriff requests a General Fund supplemental appropriation in the amount of \$36,207.35. This amount represents reimbursements from the State – ICAC. No local funds required. See attached memo, p. 9 – 10. The committee recommends approval.
- The Sheriff requests a reallocation of funds previously approved for equipment. See attached memo, p. 11 – 12. The committee endorsed the request.
- The Airport Executive Director provides aircraft and ramp fee information as requested by the committee. See attached information, p. 13 – 18. The committee determined the information to be sufficient.

BUDGET WORK SESSION

1. Discussion on the FY 2019 budget.

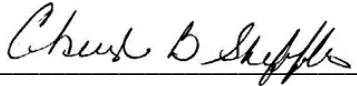
INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for November 2017. See attached, p. 19.
2. The Finance Director provides financial statements ending November 30, 2017. See attached, p. 20 – 30.
3. The Finance Director provides an FY 2018 Fund Balance Report ending December 13, 2017. See attached, p. 31.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Angela Rudolph
Jeffrey Boppe

By 

Cheryl B. Shiffler, Finance Director



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Dennis D. Linaburg
Fire Chief

MEMORANDUM



TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief *DDL/msn*
Fire and Rescue Department

SUBJECT: Request for Revenue Funds

DATE: December 1, 2017

The FY14 Aid-to-Localities funds have been received with an overage of \$11,441.00. I respectfully request these funds be transferred from 3-010-024040-013 (Emergency Services Fire Programs) for us to move forward with distributing the funds to the eleven volunteer companies.

Total Request: \$11,441.00

I request these funds be placed into line item 4-010-032020-5604-049, Fire Programs. If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss this with you.

DDL:msn
CC: file

Limit Search N From/To Date: 00000000 / 99999999

Company No: 001 Account Number: 3010 2404 13 Period:
EMERGENCY SERVICES FIRE PROGRAM

<u>Budget Amount</u>	<u>Year To Date</u>	<u>Encumbrances</u>	<u>Balance</u>
\$240,000.00-	\$251,441.00-	\$.00	\$11,441.00

<u>Date</u>	<u>Source</u>	<u>Reference Number</u>	<u>PO#</u>	<u>Amount</u>	<u>Period</u>
09282017	CS 1	20170928		\$251,441.00-	201709
*****		G/L Year-To-Date-		\$251,441.00-	
*****		Encumbrance-			
*****		A/P Holding File-			
*****		P/R Holding File-			

More...

F3=Exit

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F20=Page Right

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
DATE : December 1, 2017
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$3,875.84 for the auto claim involving Deputy Fletcher dated October 30, 2017 be appropriated into our budget line of 3102-3004-000-002.

Thank you

LWM/adl

C.S. 12/7/17
3-010-018990-0001



VACORP

November 17, 2017

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

1315 Franklin Road, SW
Roanoke, Virginia 24016

540.345.8500

toll free 888.822.6772

fax 540.345.5330

toll free 877.212.8599

VA Association of Counties Group Self-Insurance Risk Pool

Participant: Frederick County

Claim Number 0342017198338

Date of Loss: 10/30/2017

Dear Jennifer Place,

Enclosed please find a VACORP property damage check in the amount of \$3,875.84. This check is for cost related to the repair on the 2014 Ford Taurus Vin # 4872. This amount was determined by the repair cost \$4,375.84- \$500.00 (deductible) = \$3,875.84

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

Sincerely,

Jennifer Williams
Claims Associate

Enclosed: check

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
DATE : November 20, 2017
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$3,206.80 for the auto claim involving Deputy Fletcher dated October 19, 2017 be appropriated into our budget line of 3102-3004-000-002.

Thank you

LWM/adl

C.S. 11/21/17
3-010-018990-0001



VACORP

1315 Franklin Road, SW
Roanoke, Virginia 24016

540.345.8500
toll free 888.822.6772
fax 540.345.5330
toll free 877.212.8599

November 10, 2017

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

VA Association of Counties Group Self-Insurance Risk Pool

Participant: Frederick County
Claim Number 0342017197601
Date of Loss: 10/20/2017
19

Dear Jennifer Place,

Enclosed please find a VACORP property damage check in the amount of \$3,206.80. This check is for cost related to the repair on the 2014 Ford Interceptor Vin # 6465. This amount was determined by the repair cost \$3,706.80- \$500.00 (deductible) = \$3206.80

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

Sincerely,

Jennifer Williams
Claims Associate

Enclosed: check

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
Date : November 21, 2017

We are requesting the funds received and deposited in the revenue line 3-010-2404-0030 on November 7, 2017 in the amount of \$36,207.25 be appropriated as follows:

3102-3004-000-002 - \$35,402.00 Purchase of Jeep for Killian)

3102-5401-000-000 - \$805.35 (Office Supplies)

This amount represents reimbursement from the State – ICAC. Attached please find copies of the expenses submitted by Inv. Killian for his quarterly reporting to ICAC

Thank you.

LWM/adl

C.S. 11/7/17

Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO: Cheryl Shiffler

FROM: Sheriff Lenny Millholland

A blue ink handwritten signature, appearing to be 'Lenny Millholland', written over the printed name.

DATE: December 12, 2017

REF: Finance Committee

The Frederick County Sheriff's Office is requesting that the Finance Committee consider allowing \$39,050.00 of the \$52,905.00, which was allocated for powered equipment for new vehicles, to remain in 8005-line item (Motor Vehicle and Equipment) with the remainder \$13,855.00 being transferred to 5408-line item (Vehicle and Powered Equipment). The purpose of this request is to purchase a 2018 Chevy Tahoe which will be utilized as a Patrol Supervisors Response Vehicle to handle incident command management during a major event/incident to enhance communications and personnel accountability.

The Frederick County Sheriff's Office has also requested that \$1,500.00 of State Forfeiture assets be transferred to the 8005-line item (Motor Vehicle and Equipment) to supplement the remaining balance after all purchase orders have been processed, to purchase a specialty response vehicle for the Dive Team to support and enhance rescue and recovery operations. Due to the capabilities and additional equipment assigned to this vehicle, it can be utilized during crime scene operations and search and rescue operations.

SHERIFF VEHICLES

Approved budget original	377,179.40		14 VEHICLES
Oct supplement vehicles	86,400.00		3 VEHICLES
		463,579.40	17 VEHICLES
Purchased	(451,857.50)		(16 VEHICLES)
		11,721.90	1 VEHICLE
Pending Purchases - proposed			
Tactical Vehicle	(13,500.00)		
txf from forf assets	1,500.00		
Tahoe	(39,050.00)		(1 VEHICLE)
	(51,050.00)	(39,328.10)	0
Oct supplement equipment	52,905.00		funds not needed for equip as originally requested *
		13,576.90	#

* have realized savings in equipment purchases due to improved purchasing methods

PROPOSAL			
AS/400 BALANCE	65,126.90		4-010-31020-8005-000-000 - as of 12/14/17
		65,126.90	
Tactical Vehicle	(13,500.00)		proposed - purchase partially with asset forfeiture funds
TXF from forf assets	1,500.00		proposed
Tahoe	(39,050.00)		proposed - purchase with Oct supplement for equip *
	(51,050.00)	14,076.90	#
TXF to equip	(13,855.00)		remainder of Oct supplement for equip*
		221.90	

\$500 difference due to a rebate received, deposited 11/15/17



Commonwealth of Virginia
 Department of Aviation
 5702 Gulfstream Road
 Richmond, VA 23250-2422
 www.doav.virginia.gov

For DOAV Use Only
 DATE STAMP BELOW

Annual Based Aircraft Survey Based Aircraft Summary Report

Instructions

- Complete Parts 1 through 3.
- Mail summary report to the Airport Services Division of the Virginia Department of Aviation at the address above no later than January 31 of each year.

Part 1: Reporting Information

Name of Airport: Winchester Regional Airport
 Calendar Year: 2014
 Reported By: Serena R Manuel
 Title: Executive Director
 Phone: 540-662-5786
 Email: okvmanuel@comcast.net

Part 2: Sponsor Acknowledgement

The undersigned hereby acknowledges that the data recorded reflects the number of aircraft based at the airport on January 1 of the calendar year noted above. This survey is submitted pursuant to 24 VAC 5-20-350 of the *Virginia Administrative Code*.


 Original Signature

01/30/2015

Date

Part 3: Aircraft Summary

Single Engine:	89
Multi-Engine Piston:	10
Multi-Engine Turbo-Prop:	2
Jet:	2
Helicopter:	2
Ultra-light:	
Glider:	
Other:	
Total:	105

Part 4: Virginia Department of Aviation Action (agency use only)

summary recorded: _____



Commonwealth of Virginia
 Department of Aviation
 5702 Gulfstream Road
 Richmond, VA 23250-2422
 www.doav.virginia.gov

For DOAV Use Only
 DATE STAMP BELOW

Annual Based Aircraft Survey Based Aircraft Summary Report

Instructions

- Complete Parts 1 through 3.
- Mail summary report to the Airport Services Division of the Virginia Department of Aviation at the address above no later than January 31 of each year.

Part 1: Reporting Information

Name of Airport: Winchester Regional Airport

Calendar Year: 2015

Reported By: Serena R Manuel

Title: Executive Director

Phone: 540-662-5786

Email: okvmanuel@comcast.net

Part 2: Sponsor Acknowledgement

The undersigned hereby acknowledges that the data recorded reflects the number of aircraft based at the airport on January 1 of the calendar year noted above. This survey is submitted pursuant to 24 VAC 5-20-350 of the *Virginia Administrative Code*.

_____ 01/30/2016 _____
 Original Signature Date

Part 3: Aircraft Summary

Single Engine:	<u>89</u>
Multi-Engine Piston:	<u>12</u>
Multi-Engine Turbo-Prop:	<u>1</u>
Jet:	<u>2</u>
Helicopter:	<u>1</u>
Ultra-light:	<u> </u>
Glider:	<u> </u>
Other:	<u> </u>
Total:	<u>105</u>

Part 4: Virginia Department of Aviation Action (agency use only)

summary recorded: _____



Commonwealth of Virginia
 Department of Aviation
 5702 Gulfstream Road
 Richmond, VA 23250-2422
 www.doav.virginia.gov

For DOAV Use Only
 DATE STAMP BELOW

Annual Based Aircraft Survey Based Aircraft Summary Report

Instructions

- Complete Parts 1 through 3.
- Mail summary report to the Airport Services Division of the Virginia Department of Aviation at the address above no later than January 31 of each year.

Part 1: Reporting Information

Name of Airport: Winchester Regional Airport

Calendar Year: 2017

Reported By: Serena R Manuel

Title: Executive Director

Phone: 540-662-5786

Email: okvmanuel@comcast.net

Part 2: Sponsor Acknowledgement

The undersigned hereby acknowledges that the data recorded reflects the number of aircraft based at the airport on January 1 of the calendar year noted above. This survey is submitted pursuant to 24 VAC 5-20-350 of the *Virginia Administrative Code*.

_____ 01/30/2017 _____
 Original Signature Date

Part 3: Aircraft Summary

Single Engine:	<u>95</u>
Multi-Engine Piston:	<u>10</u>
Multi-Engine Turbo-Prop:	<u>1</u>
Jet:	<u>2</u>
Helicopter:	<u>1</u>
Ultra-light:	<u> </u>
Glider:	<u> </u>
Other:	<u> </u>
Total:	<u>109</u>

Part 4: Virginia Department of Aviation Action (agency use only)

summary recorded: _____

Misc Revenue	Fiscal Year				Total
	2014	2015	2016	2017	
Fuel Flow Fee	22,923	13,949	8,954	13,561	59,388
Overnight Ramp Parking Fees	6,190	1,325	1,440	1,350	10,305
Overnight Hangar Fees	0	3,050	5,700	5,325	14,075
Cargo Forklift Services	200	800	270	550	1,820
Charter Part 135/Cargo Ramp Fee	5,835	10,805	11,385	6,535	34,560
GPU Engine start	2,300	2,200	3,700	3,000	11,200
Lavatory Cart services	405	405	1,425	1,800	4,035
Towing to & from terminal	0	980	1,100	450	2,530
Utility Hookup/Reimbursements	9,486	7,807	5,111	3,718	26,122
Crew car donations	114	150	45	75	384
Totals	47,453	41,471	39,130	36,364	164,418

Total Based Aircraft Reported in January	115	105	105	109
Piston SE & ME	108	99	101	105
Turbo Prop & Jet	5	4	3	3
Helicopter	2	2	1	1



GPU Engine Start:	\$50.00 per start – one hour maximum use
Extended GPU Svc:	\$75.00 each additional hour
Part 135/Cargo Handling Fee:	Waived with minimum fuel purchase - based on weight of aircraft – see ramp fee chart
Over Night Parking - Transients	\$10.00 (first night waived with fuel purchase) <u>Includes long term transient parking without signed lease</u>
Hangar Parking:	\$250.00 per night Class D Aircraft \$150.00 per night Class B & C Aircraft \$50.00 per night Class A Aircraft
Aircraft Towing:	\$50.00 one way to OR from terminal ramp
Electric Hookup for Engine Heater:	\$15.00 per day
Cargo Handling Fee:	\$100.00 per hour per person
Forklift Fees:	\$100.00 per hour
Lav Cart Services:	\$75.00 includes flush/refill

Airport Staffed 24/7

Terminal Building Open	0700 – 1800 hrs	Sun - Sat
After Hours Terminal Fees (Fees May be applied)	\$50.00 (first 2 hours) \$30.00 (each additional hour)	
Conference Room Fees (8AM – 5PM)	\$100.00 \$200.00 \$ 50.00	0-4 hours 5-8 hours Outside catering cleanup fee

Conference room fees do not apply to Government, EDC or air side meetings.

Thank you for visiting the Winchester Regional Airport!

We appreciate your continued patronage!

RETURNED CHECK FEE: \$55.00



RAMP USE FEES

Max Take Off Weight		Fee	Fuel Required to Waive Fee
A	0 – 7,000	\$50 or	25 gallons - single engine 50 gallons - multi engine
B	7,001 – 9,000	\$65 or	50 gallons
C	9,001 – 12,500	\$120 or	100 gallons
D	12,501 – 50,000	\$220 or	100 gallons
	50,001 – UP	\$350 or	200 gallons

CLASS EXAMPLES

Class A

Aerostar
 Aztec
 Baron
 C-402
 Centurion 210
 Cherokee/Warrior/Arrow
 Dakota
 Duchess
 Duke
 Lance
 Mooney
 Navajo
 Seminole
 Seneca
 Skymaster
 Sport/Sierra
 Tomahawk
 Bell 407
 Eclipse 500

Class B

Caravan 208
 C-404
 C-421
 Cheyenne Series
 Pilatus

Class C

Beech 18
 Citation I
 Commander
 Conquest
 King Air 90-100
 Piaggio Avanti
 King Air 200
 Pilatus PC-12

Class D

Challenger
 Citation II & UP
 Convair
 Diamond Jet
 Falcon
 Gulfstream
 Hawker
 King Air 300
 Learjet 45 & 60

NOVEMBER 2017 BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
11/1/2017	SHERIFF	SALARY CHANGES 11/17	3102	1002	000	001	(610.74)
	SHERIFF		3102	1002	000	068	610.74
	SHERIFF		3102	1002	000	053	(2,215.93)
	SHERIFF		3102	1001	000	004	(2,215.93)
	SHERIFF		3102	1001	000	047	4,431.86
	SHERIFF		3102	1001	000	049	(1,707.94)
	SHERIFF		3102	1002	000	052	1,707.94
	SHERIFF		3102	1007	000	001	(1,487.47)
	SHERIFF		3102	1001	000	066	1,487.47
	SHERIFF		3102	1007	000	001	(1,574.36)
	SHERIFF		3102	1001	000	013	1,574.36
	SHERIFF		3102	1007	000	001	(1,894.01)
	SHERIFF		3102	1001	000	070	1,894.01
	SHERIFF		3102	1007	000	001	(1,594.57)
	SHERIFF		3102	1002	000	033	1,594.57
	SHERIFF		3102	1007	000	001	(1,841.45)
	SHERIFF		3102	1001	000	067	1,841.45
	SHERIFF		3102	1007	000	001	(2,078.29)
	SHERIFF		3102	1001	000	069	2,078.29
	SHERIFF		3102	1007	000	001	(2,078.29)
	SHERIFF		3102	1001	000	068	2,078.29
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	019	(1,676.46)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	010	1,676.46
11/8/2017	GENERAL ENGINEERING/ADMINISTRATION	TRAINING FOR NEW EMPLOYEE	4201	4003	000	002	(1,000.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5506	000	000	1,000.00
11/16/2017	COMMISSIONER OF THE REVENUE	SUBSCRIPTION-SMARTCHART	1209	3005	000	000	(144.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	144.00
11/21/2017	HUMAN RESOURCES	LASERFICHE SCANNER REPAIR	1203	3002	000	000	(229.89)
	HUMAN RESOURCES		1203	3004	000	001	229.89
11/21/2017	COMMONWEALTH'S ATTORNEY	BOOKS AND SUBSCRIPTIONS	2201	5401	000	000	(2,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5411	000	000	2,000.00
11/27/2017	TREASURER	ADDED NEW STUFFER MACHINE	1213	5401	000	000	(3,250.00)
	TREASURER		1213	3005	000	000	3,250.00
11/27/2017	MANAGEMENT INFORMATION SYSTEMS	BALANCE LINE ITEM	1222	5401	000	000	(2,000.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3005	000	000	2,000.00
11/27/2017	SHERIFF	COVER EXPENSES	3102	5402	000	001	(15.00)
	SHERIFF		3102	5801	000	000	15.00
11/29/2017	SHERIFF	COVER EXPENSES	3102	4003	000	002	(8,000.00)
	SHERIFF		3102	5410	000	000	8,000.00
11/29/2017	FIRE AND RESCUE	TO COVER PURCHASE OF CAD/VCIN	3505	5413	000	000	(6,300.00)
	FIRE AND RESCUE		3505	3010	000	000	6,300.00
12/6/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	BOILER SERVICE REPAIR/OLD COURTHOUSE	4304	3004	000	003	(4,423.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	001	4,423.00
12/6/2017	COUNTY OFFICE BUILDINGS/COURTHOUSE	CHEMICAL WATER METER ON BOILER AT OLD COURTHOUSE	4304	3004	000	003	(830.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	001	830.00

County of Frederick
 General Fund
 November 30, 2017

ASSETS	FY18 <u>11/30/17</u>	FY17 <u>11/30/16</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	82,623,125.08	72,391,505.91	10,231,619.17 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	17,312,383.00	24,483,687.97	(7,171,304.97)
Streetlights	3,215.27	10,178.78	(6,963.51)
Miscellaneous Charges	47,278.77	20,147.12	27,131.65
Due from Fred. Co. San. Auth.	657,083.23	734,939.23	(77,856.00)
Prepaid Postage	3,516.55	2,554.21	962.34
GL controls (est.rev / est. exp)	<u>(15,732,889.28)</u>	<u>(8,797,696.70)</u>	<u>(6,935,192.58)</u> (1) Attached
TOTAL ASSETS	<u>84,915,267.62</u>	<u>88,846,871.52</u>	<u>(3,931,603.90)</u>
LIABILITIES			
Performance Bonds Payable	1,188,847.76	1,288,546.58	(99,698.82)
Taxes Collected in Advance	208,245.21	111,543.99	96,701.22 *B
Deferred Revenue	<u>17,352,018.51</u>	<u>24,510,053.88</u>	<u>(7,158,035.37)</u> *C
TOTAL LIABILITIES	18,749,111.48	25,910,144.45	(7,161,032.97)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,407,455.78	328,252.80	1,079,202.98 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	234,066.38	205,675.38	28,391.00
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	734,939.23	(77,856.00)
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	362,751.09	312,512.63	50,238.46
Historical Markers	17,501.27	17,386.10	115.17
Animal Shelter	1,091,175.27	335,530.02	755,645.25
Sheriff's Reserve	1,000.00	0.00	1,000.00
Proffers	4,160,177.57	3,610,003.96	550,173.61 (3) Attached
Parks Reserve	12,413.70	9,810.01	2,603.69
E-Summons Funds	78,269.19	78,763.75	(494.56)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>57,609,142.36</u>	<u>56,768,732.89</u>	<u>840,409.47</u> (4) Attached
TOTAL EQUITY	<u>66,166,156.14</u>	<u>62,936,727.07</u>	<u>3,229,429.07</u>
TOTAL LIAB. & EQUITY	<u>84,915,267.62</u>	<u>88,846,871.52</u>	<u>(3,931,603.90)</u>

NOTES:

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

*B Prepayment of taxes.

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

BALANCE SHEET

(1) GL Controls	FY18	FY17	Inc/(Decrease)
Est.Revenue	172,209,964	159,836,408	12,373,556
Appropriations	(84,594,267)	(70,373,478)	(14,220,789)
Est.Tr.to Other fds	(104,756,042)	(98,588,879)	(6,167,162)
Encumbrances	1,407,456	328,253	1,079,203
	(15,732,889)	(8,797,697)	(6,935,193)

(2) Purchase Orders Outstanding 11/30/17

DEPARTMENT	Amount	
County Office Buildings	12,296.38	Replace Water Pump
	12,141.00	Climate Control System
	22,447.73	Install (2) Heat Pumps CAB
Fire & Rescue	36,649.72	Uniforms
	11,100.00	Radio Prevention Maintenance
Information Technology	37,229.61	(100) Sprint IPADS With Lighting Adapters for F&R
	5,457.25	(83) Microsoft Licenses
Inspections	27,404.60	2018 Chevrolet Colorado
Parks	92,722.00	Natural Play Area Playground
	11,237.50	Frederick Heights Park Design
	21,043.84	Event Shirts
	1,560.77	Supplies/ Arts & Crafts
	80,710.30	Outdoor Gym & Installation Sherando
	6,310.74	Wall Showers Clearbrook Park
Public Safety	7,496.00	Sherando Pool Gate Repair
	5,150.00	Antenna Installation
Sheriff	742,500.00	Radio Console Upgrade
	6,164.50	Ammunition
	6,240.00	Electronic Summons Software
	3,390.00	Body Armor Carriers
	5,276.64	Combat Uniforms
	5,288.00	Uniforms
	119,208.00	(4) 2017 Police Interceptor SUV
	20,962.50	(15) Protective Gear Kits
	25,950.00	Tactical Armor Defense Kits
	21,914.70	Swat Riot Communication
	59,604.00	(2) 2017 Police Interceptor Utility AWD
Total	1,407,455.78	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 11/30/17	1,958,914.05	80,415.29	363,485.63	1,757,362.60	4,160,177.57

Designated Other Projects Detail

Administration	295,023.60			
Bridges	4,100.00			
Historic Preservation	145,000.00	12/11/14 Board Action designated \$50,000 for final debt payment		
Library	171,026.00	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	69,448.00			
Solid Waste	12,000.00			
Stop Lights	52,445.00			
Treasurer	700.00			
BPG Properties/Rt.11 Corridor	330,000.00			
Blackburn Rezoning	452,745.00			
Clearbrook Bus.Ctr.Rezoning	2,500.00			
Total	1,757,362.60			

Other Proffers 11/30/17

(4) Fund Balance Adjusted	
Ending Balance 11/30/17	37,891,921.62
Revenue 11/17	61,380,318.98
Expenditures 11/17	(33,539,075.50)
Transfers 11/17	(8,124,022.74)
11/17 Adjusted Fund Balance	57,609,142.36

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 November 30, 2017

REVENUES:	<u>Appropriated</u>	FY18 11/30/2017 <u>Actual</u>	FY17 11/30/2016 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	117,080,093.00	38,084,884.98	26,071,901.25	12,012,983.73 (1)
Other local taxes	35,717,875.00	8,685,396.69	8,518,385.07	167,011.62 (2)
Permits & Privilege fees	2,004,806.00	805,974.87	932,132.21	(126,157.34) (3)
Revenue from use of money and property	203,241.40	302,556.67	145,745.56	156,811.11 (4)
Charges for Services	3,076,558.00	1,068,994.49	1,133,929.67	(64,935.18)
Miscellaneous	588,252.37	228,009.59	267,551.17	(39,541.58)
Recovered Costs	1,559,454.00	764,759.34	895,898.50	(131,139.16) (5)
Proffers		567,347.28	726,896.02	(159,548.74) (5)
Intergovernmental:				
Commonwealth	10,941,384.32	10,864,523.61	10,677,283.31	187,240.30 (6)
Federal	1,038,299.82	7,871.46	24,814.58	(16,943.12) (7)
Transfers		0.00	0.00	0.00
TOTAL REVENUES	172,209,963.91	61,380,318.98	49,394,537.34	11,985,781.64
EXPENDITURES:				
General Administration	12,132,659.97	6,229,185.39	5,347,316.91	881,868.48
Judicial Administration	2,709,881.55	1,060,829.51	1,059,179.65	1,649.86
Public Safety	40,683,517.16	15,508,488.75	14,275,319.89	1,233,168.86
Public Works	6,794,105.80	1,752,382.35	1,822,836.45	(70,454.10)
Health and Welfare	9,520,883.00	3,537,863.93	3,323,564.24	214,299.69
Education	76,320.00	38,160.00	39,409.50	(1,249.50)
Parks, Recreation, Culture	7,707,012.04	2,843,716.68	2,821,891.13	21,825.55
Community Development	4,028,049.03	2,568,448.89	542,820.91	2,025,627.98
TOTAL EXPENDITURES	83,652,428.55	33,539,075.50	29,232,338.68	4,306,736.82 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	105,697,880.42	8,124,022.74	3,057,835.78	5,066,186.96 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(17,140,345.06)	19,717,220.74	17,104,362.88	(2,612,857.86)
Fund Balance per General Ledger		37,891,921.62	39,664,370.01	(1,772,448.39)
Fund Balance Adjusted to reflect Income Statement 11/30/17		57,609,142.36	56,768,732.89	840,409.47

(1)General Property Taxes	FY18	FY17	Increase/Decrease
Real Estate Taxes	22,545,337	12,445,519	10,099,818
Public Service Current Taxes	401,287	212,361	188,926
Personal Property	14,656,884	12,960,158	1,696,726
Penalties and Interest	344,566	333,672	10,894
Credit Card Chgs./Delinq.Advertising	(33,261)	(24,670)	(8,591)
Adm.Fees For Liens&Distress	170,073	144,862	25,211
	38,084,885	26,071,901	12,012,984

(2) Other Local Taxes

Local Sales and Use Tax	3,596,574.14	3,422,707.09	173,867.05	
Communications Sales Tax	309,079.87	318,797.59	(9,717.72)	
Utility Taxes	1,050,820.74	1,050,807.79	12.95	
Business Licenses	757,971.20	801,339.47	(43,368.27)	*1
Auto Rental Tax	40,743.82	41,114.14	(370.32)	
Motor Vehicle Licenses Fees	325,744.81	289,202.80	36,542.01	
Recordation Taxes	718,383.67	715,512.63	2,871.04	
Meals Tax	1,625,497.13	1,615,160.05	10,337.08	*2
Lodging Tax	243,262.47	254,350.93	(11,088.46)	*2
Street Lights	13,358.84	7,592.58	5,766.26	
Star Fort Fees	3,960.00	1,800.00	2,160.00	
Total	8,685,396.69	8,518,385.07	167,011.62	

(3)Permits&Privileges

Dog Licenses	18,107.00	21,127.00	(3,020.00)	
Land Use Application Fees	5,725.00	5,150.00	575.00	
Transfer Fees	1,447.20	1,461.60	(14.40)	
Development Review Fees	184,081.00	141,297.00	42,784.00	
Building Permits	407,528.06	599,177.77	(191,649.71)	*3
2% State Fees	4,242.61	10,736.44	(6,493.83)	
Electrical Permits	53,307.00	38,075.00	15,232.00	
Plumbing Permits	9,727.00	10,658.40	(931.40)	
Mechanical Permits	43,168.00	36,032.00	7,136.00	
Sign Permits	4,450.00	2,675.00	1,775.00	
Permits Commercial Burning	75.00	75.00	-	
Blasting Permits	120.00	120.00	-	
Land Disturbance Permits	73,297.00	65,297.00	8,000.00	
Residential Pump and Haul Fee	500.00	50.00	450.00	
Transfer Development Rights	200.00	200.00	-	
Total	805,974.87	932,132.21	(126,157.34)	

(4) Revenue from use of

Money	273,410.08	124,550.94	148,859.14
Property	29,146.59	21,194.62	7,951.97
Total	302,556.67	145,745.56	156,811.11

*1 COR has changed the process in billing earlier resulting in receipt of the revenue earlier.

Business license revenue that would have been received in the first quarter of FY18 was received in FY17. Comparison of the calendar years of FY17 and FY18 shows the current year revenue as higher.

*2 Meals and lodging tax are affected by the assessment, filing date and timing of the deposits.

*3 There were a greater number of commercial building permits issued last year for the same time period. Commercial permits generally have higher values than home building permits. Another factor is that a rush of home building permits were issued in the last quarter of FY2017 which caused a brief lull in FY2018.

(5) Recovered Costs	FY18	FY17	Increase/Decrease
	11/30/2017	11/30/2016	
Recovered Costs Treasurer's Office	-	33,861.00	(33,861.00)
Worker's Comp	-	500.00	(500.00)
Purchasing Card Rebate	156,281.56	161,675.29	(5,393.73)
Recovered Costs -IT/GIS	20,000.00	20,000.00	-
Recovered Costs-F&R Fee Recovery	101,177.06	145,574.24	(44,397.18)
Recovered Cost Fire Companies	94,182.34	120,674.40	(26,492.06)
Recovered Costs Sheriff	10,625.00	-	10,625.00
Reimbursement Circuit Court	4,613.53	4,171.29	442.24
Reimb.Public Works/Planning Clean Up	1,183.68	1,100.00	83.68
Clarke County Container Fees	14,799.20	36,358.16	(21,558.96)
City of Winchester Container Fees	19,008.40	27,226.66	(8,218.26)
Refuse Disposal Fees	40,503.38	52,741.17	(12,237.79)
Recycling Revenue	38,499.86	32,006.59	6,493.27
Container Fees Bowman Library	770.90	784.06	(13.16)
Litter-Thon/Keep VA Beautiful Grant	-	750.00	(750.00)
Restitution Victim Witness	-	3,784.92	(3,784.92)
Reimb.of Expenses Gen.District Court	12,830.11	15,746.69	(2,916.58)
Reimb.Task Force	26,529.62	22,395.61	4,134.01
Westminster Canterbury Lieu of Tax	18,651.80	13,967.40	4,684.40
Grounds Maint.Frederick Co.Schools	142,671.65	135,347.57	7,324.08
Comcast PEG Grant	43,292.00	41,389.00	1,903.00
Fire School Programs	10,488.00	17,145.00	(6,657.00)
Clerks Reimbursement to County	4,435.36	4,070.15	365.21
Reimb. Sheriff	4,215.89	4,629.30	(413.41)
Subtotal Recovered Costs	764,759.34	895,898.50	(131,139.16)
Proffer Lynnhaven	3,378.31	43,918.03	(40,539.72)
Proffer Redbud Run	32,270.00	70,994.00	(38,724.00)
Proffer Canter Estates	49,055.64	44,967.67	4,087.97
Proffer Village at Harvest Ridge	-	12,312.00	(12,312.00)
Proffer Southern Hills	103,110.00	29,460.00	73,650.00
Proffer Snowden Bridge	345,366.33	249,349.32	96,017.01
Proffer Meadows Edge Racey Tract	-	241,728.00	(241,728.00)
Proffer Cedar Meadows	34,167.00	34,167.00	-
Subtotal Proffers	567,347.28	726,896.02	(159,548.74)
Grand Total	1,332,106.62	1,622,794.52	(290,687.90)

*1

*1

*1

*1 Timing of the receipt of payments.

(6) Commonwealth Revenue	11/30/17	11/30/16	
	FY18	FY17	Increase/Decrease
Motor Vehicle Carriers Tax	22,886.25	18,955.14	3,931.11
Mobile Home Titling Tax	54,528.49	79,829.01	(25,300.52)
Recordation Taxes	187,177.20	186,735.96	441.24
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	181,061.05	177,662.56	3,398.49
Shared Expenses Sheriff	809,717.86	759,010.62	50,707.24
Shared Expenses Comm.of Rev.	72,786.64	70,636.05	2,150.59
Shared Expenses Treasurer	39,267.33	52,856.07	(13,588.74)
Shared Expenses Clerk	149,058.50	158,509.40	(9,450.90)
Public Assistance Grants	2,210,906.55	2,053,970.51	156,936.04
Litter Control Grants	14,774.00	15,152.00	(378.00)
Four-For-Life Funds	85,262.32	-	85,262.32
Emergency Services Fire Program	251,441.00	219,662.00	31,779.00
DMV Grant Funding	7,114.69	5,098.06	2,016.63
Sheriff State Grants	-	9,927.01	(9,927.01)
State Grant Emergency Services	5,800.00	-	5,800.00
Sheriff State Grants	36,207.35	-	36,207.35
JJC Grant Juvenile Justice	32,090.00	197,980.00	(165,890.00)
Rent/Lease Payments	112,310.65	111,841.55	469.10
Spay/Neuter Assistance State	134.90	187.78	(52.88)
Wireless 911 Grant	23,255.48	22,439.15	816.33
State Forfeited Asset Funds	16,282.67	10,012.46	6,270.21
Victim Witness-Commonwealth Office	25,805.00	-	25,805.00
F&R OEMS Reimbursement	127.50	289.80	(162.30)
Total	10,864,523.61	10,677,283.31	187,240.30

*1

*2

*3

*1 Five positions were added . Two of the positions funded from the State (Match rate of 84.50%).

DSS became fiscal agent of Foster Parent Training that was two positions the State gave us and additional \$30,600(match rate of 84.50%) Additionally one position by the county with a 29% State match.

*2 Timing--FY17 funds received in FY18

*3 \$133,800 transferred to NRADC after closing 11/16

County of Frederick

General Fund

November 30, 2017

(7) Federal Revenue	FY18	FY17	Increase/Decrease
Housing Illegal Aliens-Federal	-	9,803.00	(9,803.00)
Federal Forfeited Assets	1,549.17	-	1,549.17
Federal Funds Sheriff	4,499.82	8,536.58	(4,036.76)
Emergency Services Grant	1,822.47	6,475.00	(4,652.53)
Total	7,871.46	24,814.58	(16,943.12)

(8) Expenditures

Expenditures increased \$4,306,736.82. **General Administration** increased \$881,868.48 and includes an increase of \$428,491 for the Children’s Services transfer due to increased expenses. **Public Safety** increased \$1,233,168.86 and reflects the year to date increase of \$1,039,817.94 in salaries and fringe benefits for the Sheriff and Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and the addition of seven deputies and sixteen firefighters in November FY2016. The Transfers increased \$5,066,186.96. See chart below:

(9) Transfers Increased \$5,066,186.96	FY18	FY17	Increase/Decrease
Transfer to School Operating	2,314,523.87	1,574,432.38	740,091.49 *1
Transfer to Debt Service County	1,491,777.68	1,492,545.86	(768.18) *2
Operational Transfers	(5,898.81)	(9,142.46)	3,243.65 *3
Debt Contingency	4,323,620.00	-	4,323,620.00 *4
Total	8,124,022.74	3,057,835.78	5,066,186.96

*1 Increase in School Operating FY18 includes C/F \$1,032,255.77 for School Encumbrances, \$285,003.55 grant funds received during FY17 for specific purposes, and \$997,264.55 represents unspent FY17 funds to be spent on buses. FY17 includes \$903,813.48 C/F School Encumbrances and \$670,618.90 C/F School Operating.

*2 Payments include the Bowman Library, Millwood Station, Roundhill, Public Safety Building, the Animal Shelter, and the City of Winchester for Courtroom, Roof, and HVAC Projects.

*3 Timing of Insurance Charge-Outs

*4 Board of Supervisors Capital

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 November 30, 2017

ASSETS	FY2018 <u>11/30/17</u>	FY2017 <u>11/30/16</u>	Increase <u>(Decrease)</u>
Cash	8,113,315.89	7,007,843.21	1,105,472.68 *1
GL controls(est.rev/est.exp)	<u>(1,014,750.00)</u>	<u>(813,734.18)</u>	<u>(201,015.82)</u>
TOTAL ASSETS	<u>7,098,565.89</u>	<u>6,194,109.03</u>	<u>904,456.86</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,507,247.00</u>	<u>2,395,005.00</u>	<u>112,242.00</u>
TOTAL LIABILITIES	<u>2,507,247.00</u>	<u>2,395,005.00</u>	<u>112,242.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	4,412.10	67,870.24	(63,458.14)
Fund Balance	<u>4,586,906.79</u>	<u>3,731,233.79</u>	<u>855,673.00 *2</u>
TOTAL EQUITY	<u>4,591,318.89</u>	<u>3,799,104.03</u>	<u>792,214.86</u>
TOTAL LIABILITY & EQUITY	<u>7,098,565.89</u>	<u>6,194,109.03</u>	<u>904,456.86</u>

NOTES:

*1 Cash increased \$1,105,472.68. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.
 *2 Fund balance increased \$855,673.00. The beginning balance was \$4,611,633.77 and includes adjusting entries, budget controls for FY18(\$1,008,000) and the year to date revenue less the expenditures of \$983,273.02.

Current Unrecorded Accounts Receivable-	<u>FY18</u>
Prisoner Billing:	27,433.40
Compensation Board Reimbursement 11/17	<u>498,572.50</u>
Total	526,005.90

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 11/30/17

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2018 11/30/17 <u>Actual</u>	FY2017 11/30/16 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	30.14	60.55	(30.41)
Interest		20,902.98	7,373.04	13,529.94
Supervision Fees	72,435.00	12,803.00	11,529.62	1,273.38
Drug Testing Fees	1,000.00	50.00	-	50.00
Work Release Fees	379,828.00	116,420.62	125,179.79	(8,759.17)
Federal Bureau Of Prisons	0.00	110.00	946.00	(836.00)
Local Contributions	7,730,746.00	3,865,373.00	3,494,157.00	371,216.00
Miscellaneous	7,500.00	1,393.30	20,281.74	(18,888.44)
Phone Commissions	336,000.00	60,270.83	71,335.40	(11,064.57)
Food & Staff Reimbursement	75,000.00	20,723.52	14,176.16	6,547.36
Elec.Monitoring Part.Fees	110,000.00	26,405.63	36,372.05	(9,966.42)
Share of Jail Cost Commonwealth	1,400,000.00	326,160.60	348,291.51	(22,130.91)
Reimb.of Prior Year Deficit		100.00	0.00	100.00
Medical & Health Reimb.	75,000.00	22,769.41	24,595.63	(1,826.22)
Shared Expenses CFW Jail	5,250,000.00	1,587,721.88	1,762,143.63	(174,421.75)
State Grants	276,233.00	64,092.00	14,267.00	49,825.00
Local Offender Probation	247,636.00	69,832.00	0.00	69,832.00
Bond Proceeds	0.00	0.00	2,197.44	(2,197.44)
Transfer From General Fund	5,394,459.00	2,697,229.50	2,649,956.00	47,273.50
TOTAL REVENUES	21,355,837.00	8,892,388.41	8,582,862.56	309,525.85
EXPENDITURES:	22,374,999.10	7,909,115.39	7,860,531.80	48,583.59
Excess(Deficiency)of revenues over expenditures		983,273.02	722,330.76	260,942.26
FUND BALANCE PER GENERAL LEDGER		<u>3,603,633.77</u>	<u>3,008,903.03</u>	<u>594,730.74</u>
Fund Balance Adjusted To Reflect Income Statement 11/30/17		4,586,906.79	3,731,233.79	855,673.00

County of Frederick
Fund 12 Landfill
November 30, 2017

ASSETS	FY2018 11/30/17	FY2017 11/30/16	Increase (Decrease)
Cash	36,850,625.52	33,956,364.00	2,894,261.52
Receivables:			
Accounts Receivable			
Fees	639,611.78	539,694.23	99,917.55 *1
Accounts Receivable Other	0.00	1,841.56	(1,841.56)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	47,158,186.20	45,498,224.85	1,659,961.35
Accumulated Depreciation	(29,232,078.83)	(27,824,334.18)	(1,407,744.65)
GL controls(est.rev/est.exp)	(2,871,762.00)	(1,693,621.76)	(1,178,140.24)
TOTAL ASSETS	52,460,582.67	50,394,168.70	2,066,413.97
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	158,608.75	183,021.61	(24,412.86)
Accrued Remediation Costs	12,807,957.65	12,516,507.64	291,450.01 *2
Retainage Payable	0.00	26,133.20	(26,133.20)
Deferred Revenue Misc.Charges	0.00	1,841.56	(1,841.56)
TOTAL LIABILITIES	12,966,566.40	12,727,504.01	239,062.39
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	386,396.00	796,582.64	(410,186.64) *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	29,249,178.27	27,011,640.05	2,237,538.22 *4
TOTAL EQUITY	39,494,016.27	37,666,664.69	1,827,351.58
TOTAL LIABILITY AND EQUITY	52,460,582.67	50,394,168.70	2,066,413.97

NOTES:

*1 Landfill receivables increased \$99,917.55. Landfill fees at 11/17 were \$578,767.11 compared to \$507,963.78 at 11/16 for an increase of \$70,803.33. Delinquent fees at 11/17 were \$60,844.67 compared to \$28,492.13 at 11/16 for an increase of \$32,352.54.

*2 Remediation increased \$291,450.01 and includes \$260,047.00 for post closure and \$31,403.01 interest.

*3 The encumbrance balance at 11/30/17 was \$386,396.00. Included in this balance is a 2017 CAT 963K Track loader for \$334,679 and a 2017 Ford Super Duty F-450 at a cost of \$51,717.

*4 Fund balance increased \$2,237,538.22. The beginning balance was \$30,545,628.45 and includes adjusting entries, budget controls for FY18(\$2,997,546), (\$120,000) for trash compactor GPS system,(\$10,000) for generator monitoring equipment, (\$100,000) for surveillance equipment and \$1,931,095.82 for year to date revenue less expenditures.

Note that FY17 budget controls were (\$645,965) compared to FY18(\$2,997,546) for a difference of \$2,351,581 reduction in fund balance.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 November 30, 2017

FUND 12 LANDFILL REVENUES		FY2018 11/30/17	FY2017 11/30/16	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Credit Card Charges	0.00	1,140.70	1,522.71	(382.01)
Interest on Bank Deposits	75,000.00	69,882.56	31,556.15	38,326.41
Salvage and Surplus	0.00	68,648.46	49,026.55	19,621.91
Sanitary Landfill Fees	5,920,000.00	2,556,415.81	2,322,660.54	233,755.27
Charges to County	0.00	229,737.88	212,969.79	16,768.09
Charges to Winchester	0.00	59,415.54	58,370.48	1,045.06
Tire Recycling	110,000.00	108,170.49	53,969.99	54,200.50
Reg. Recycling Electronics	66,000.00	21,097.00	22,459.00	(1,362.00)
Greenhouse Gas Credit Sales	10,000.00	4,918.95	0.00	4,918.95
Miscellaneous	48,000.00	178.00	169.00	9.00
Wheel Recycling	50,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	168,402.00	77,184.36	90,346.60	(13,162.24)
Landfill Gas To Electricity	287,293.00	139,166.13	151,151.37	(11,985.24)
Waste Oil Recycling		0.00	0.00	0.00
TOTAL REVENUES	6,734,695.00	3,335,955.88	2,994,202.18	341,753.70
Operating Expenditures	4,951,853.00	1,307,645.68	1,252,328.66	55,317.02
Capital Expenditures	5,041,000.00	97,214.38	1,547,985.71	(1,450,771.33)
TOTAL Expenditures	9,992,853.00	1,404,860.06	2,800,314.37	(1,395,454.31)
Excess(deficiency)of revenue over expenditures		1,931,095.82	193,887.81	1,737,208.01
Fund Balance Per General Ledger		27,318,082.45	26,817,752.24	500,330.21
FUND BALANCE ADJUSTED		29,249,178.27	27,011,640.05	2,237,538.22

County of Frederick, VA
Report on Unreserved Fund Balance
December 13, 2017

Unreserved Fund Balance, Beginning of Year, July 1, 2017 **44,544,519**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds	(209,066)	
C/F capital contingency	(1,144,788)	
C/F Fire Company Capital	(219,688)	
C/F Sheriff vehicle equipment	(20,130)	
C/F Sheriff body cameras	(128,440)	
C/F Sheriff eSummons	(29,620)	
C/F Sheriff 21st century grant	(12,699)	
C/F Sheriff honor guard donation	(100)	
C/F Sheriff auto claim reimbursement	(15,742)	
C/F design Stephenson Convenience Center	(9,000)	
C/F Middletown & Greenwood site improvements	(60,434)	
C/F NW Sherando design & Abrams Creek survey	(88,770)	
C/F NW Sherando construction	(272,300)	
C/F Rose Hill Park playground	(7,278)	
C/F E911 radio upgrade	(7,580)	
C/F Stephens City ancillary building	(214,106)	
C/F Sherando fire hydrant install	(20,000)	
C/F School FY17 grant funds	(285,004)	
C/F Fire & Resuce study	(27,900)	
	(2,772,643)	(2,772,643)

Other Funding / Adjustments

COR refund - Calibur Collision	(14,926)	
COR refund - Valley Proteins	(16,961)	
COR refund - Ally Financial	(3,267)	
Airport capital	(209,674)	
COR refund - Toyota Lease Trust	(3,305)	
COR refund - Gander Mountain	(7,150)	
Return unspent FY17 VJCCA funds	(18,896)	
Stephenson Convenience Site	(330,537)	
(3) Sheriff's Deputies & equipment	(266,507)	
PT to FT COR position	(11,466)	
FY17 School surplus for buses	(997,265)	
EDA incentive - NFCU	(2,000,000)	
	(3,879,954)	(3,879,954)

Fund Balance, December 13, 2017 **37,891,922**