



Finance Department
Cheryl B. Shiffler
Director

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: April 18, 2018
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 18, 2018 at 8:00 a.m. Member Jeff Boppe and non-voting liason William Orndoff were absent. Items 1 and 2 were approved under consent agenda.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$12,723.94. This amount represents prisoner extradition mileage reimbursements. No local funds required. See attached memos, p. 3 – 6.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$27,941.25. This amount represents reimbursement for four (4) auto insurance claims. No local funds required. See attached memos, p. 7 – 14.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$32,287.50. This amount represents unbudgeted revenue received for local traffic control. No local funds required. See attached memo, p. 15 – 17. The committee recommends approval.
4. The Sheriff requests a General Fund budget transfer in the amount of \$100,000 for the purchase of an armor vehicle for the Tactical Team. This amount represents funds expected to be unspent for the current year which are budgeted for health insurance. See attached memo, p. 18. The committee recommends denial.
5. The Winchester Regional Airport Executive Director requests an FY19 Airport Capital Fund supplemental appropriation in the amount of \$705,000. This amount represents the Airport Capital budget for FY19. See attached information, p. 19 – 25. The committee recommends approval.

Finance Committee Report and Recommendations

April 18, 2018

Page 2

6. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$20,000. This amount represents a donation from McKee Foods Corporation for the installation of the Frederick Heights Trail. No local funds required. See attached memo, p. 26. The committee recommends approval.
7. The Voter Registrar requests a General Fund supplemental appropriation in the amount of \$43,603.70. This amount represents funds needed for the June primary elections. Local funds are required. See attached memo, p. 27 – 28. The committee recommends approval.
8. The Finance Department requests a General Fund supplemental appropriation in the amount of \$2,527.72. This amount represents Winter Storm Jonas 2016 reimbursement from VDEM for Middletown, Clearbrook, Gainesboro, and North Mountain Fire & Rescue companies. No local funds required. See attached information, p. 29. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for March 2018. See attached, p. 30.
2. The Finance Director provides financial statements ending March 31, 2018. See attached, p. 31 – 41.
3. The Finance Director provides an FY 2018 Fund Balance Report ending April 12, 2018. See attached, p. 42.

Respectfully submitted,

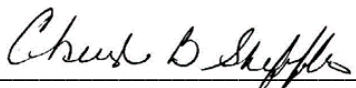
FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman

Charles DeHaven

Gary Lofton

Angela Rudolph

By 

Cheryl B. Shiffler, Finance Director

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400



TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff R. Lenny Millholland
SUBJECT : Appropriation of Funds
DATE : March 12, 2018

We are requesting the reimbursements received from the Commonwealth of Virginia, Circuit Courts, received in the Treasurer's Office, for mileage from extraditions completed in July 2017 to February 2018 be appropriated in budget line 3102-5506-000-001. We have been informed to start requesting for state reimbursements for mileage. Please see attached spreadsheet for details.

These reimbursements were posted to revenue line 3-010-1911-058 as follows:

Thank you

\$4568.91

C.S. 3/2/18 + 3/7/18

LWM/adl

Extraditions - Travel Expense Reimbursement

| Date | Deputies | Location | Extradition | Amount | Total posted | Date posted | Outstanding | As400 total |
|------------|------------------|------------------------|------------------------------|-----------|--------------|-------------|-------------|-------------|
| 6/28/2017 | Sardelis/Saville | Mt. Olive, WV | Gary Lynn Hefflin | \$ 316.72 | \$ 316.72 | | \$ - | |
| 7/12/2017 | Cameron/Embrey | New York, New York | Kewan Anthony Stubbs | \$ 299.60 | \$ 299.60 | | \$ - | |
| 7/25/2017 | Alger/Cheshire | Grafton, WV | Bentley James Gibson | \$ 144.99 | \$ 144.99 | | \$ - | |
| 8/2/2017 | Cheshire/Cameron | Greenwood, WV | Christopher Nicholas Gabriel | \$ 232.73 | \$ 232.73 | | \$ - | |
| 8/3/2017 | Cheshire/Alger | Pocahontas County, WV | Joshua Daniel Hopkins | \$ 218.82 | \$ 218.82 | | \$ - | |
| 8/10/2017 | Bingaman/Embrey | Towson City | Kelvin Lamont Parker | \$ 108.61 | \$ 108.61 | | \$ - | |
| 8/15/2017 | Cheshire/Cameron | Riverhead City, NY | Steven Robert Dugan | \$ 391.62 | \$ 391.62 | | \$ - | |
| 9/12/2017 | Cameron/Cheshire | Frederick, MD | Mart S Love | \$ 60.99 | \$ 60.99 | | \$ - | |
| 9/20/2017 | Cheshire/Sampson | Greenwood, WV | Gregory George Graham | \$ 232.19 | \$ 232.19 | | \$ - | |
| 10/17/2017 | Shenk/Tokach | Greenwood, WV | Joeanna Renee Ringer | \$ 215.61 | \$ 215.61 | | \$ - | |
| 11/1/2017 | Saville/Tokach | Perry County PA | Christopher Ray DeHaven | \$ 133.75 | \$ 133.75 | | \$ - | |
| 11/8/2017 | Cheshire/Cameron | Bronx, NY | Alberto Leon | \$ 310.84 | \$ 310.84 | | \$ - | |
| 11/16/2017 | Saville/Cheshire | Frederick, MD | Anthony Parenti III | \$ 60.99 | \$ 60.99 | | \$ - | |
| 12/6/2017 | Smoke/Cameron | Towson city, MD | Colton Brian White | \$ 116.63 | \$ 116.63 | | \$ - | |
| 12/6/2017 | Cameron/Cheshire | Calvert Co. MD | Jonathan Nichols Bowen | \$ 133.75 | \$ 133.75 | | \$ - | |
| 12/12/2017 | Cameron/Cheshire | DeKalb County Indiana | Robert Lynn Adams Jr. | \$ 525.91 | \$ 525.91 | | \$ - | |
| 12/14/2017 | Sampson/Bigaman | Frederick MD | Felipe Correa-Correa | \$ 71.69 | \$ 71.69 | | \$ - | |
| 12/29/2017 | Saville/Sardelis | Pocahontas County, WV | Jess Carter Albert | \$ 232.73 | \$ 232.73 | | \$ - | |
| 1/10/2018 | Cameron/Cheshire | Cattaraugus County, NY | David Scott Knapp | \$ 300.14 | \$ 300.14 | | \$ - | |
| 1/24/2018 | Nicholson/Embrey | Frederick MD | Amber Dawn Whitt | \$ 54.57 | \$ 54.57 | | \$ - | |
| 2/1/2018 | Saville/Tokach | Hampshire Co. WV | Timothy Klahre | \$ 39.24 | \$ 39.24 | 3/2/2018 | \$ - | |
| 2/13/2018 | Cheshire/Embrey | Hagerstown, MD | Jonathan Daniel Bolon | \$ 42.51 | \$ 42.51 | | \$ - | |
| 2/13/2018 | Cheshire/Embrey | Frederick MD | Morgan Allen Presgraves | \$ 66.49 | \$ 66.49 | | \$ - | |
| 2/21/2018 | Cheshire/Cameron | Braxton, WV | Daniel Wayne Kelly | \$ 257.79 | \$ 257.79 | 3/7/2018 | \$ - | |
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FREDERICK COUNTY SHERIFF'S OFFICE

FREDERICK COUNTY
FEB 22 2018
FINANCE DEPARTMENT



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 R. Lenny Millholland
SUBJECT : Appropriation of Funds
DATE : February 21, 2018

We are requesting the reimbursements received from the Commonwealth of Virginia, Circuit Courts, received in the Treasurer's Office, for extraditions completed in September and December 2017 be appropriated in budget line 3102-5506-000-001

These reimbursements were posted to revenue line 3-010-1911-058 as follows:

| | | | |
|---------|------------------------------|---|--------------|
| 9/27/17 | \$4,215.89 | (Crivac – extradition completed 9/20/17) | C.S. 9/29/17 |
| 1/3/18 | 346458 \$3,476.83 | (Williams – extradition completed 12/19/17) | C.S. 1/3/18 |
| 1/9/18 | \$ 474.57 | (Biggam – extradition completed 12/20/17) | C.S. 1/9/18 |

Thank you 8155.03

LWM/adl

Limit Search N From/To Date: 00000000 / 99999999

Company No: 001 Account Number: 3010 19110 58 Period:
REIMB.-SHERIFF

| Budget Amount | Year To Date | Encumbrances | Balance |
|---------------|--------------|--------------|-------------|
| \$.00 | \$12,723.94- | \$.00 | \$12,723.94 |

| Date | Source | Reference Number | PO# | Amount | Period |
|----------|--------|-------------------|----------|--------------|--------|
| 07172017 | CS | 1 | 20170717 | \$244.16- | 201707 |
| 08212017 | CS | 1 | 20170821 | \$244.16 | 201708 |
| 09292017 | CS | 1 | 20170929 | \$4,215.89- | 201709 |
| 01032018 | CS | 1 | 20180103 | \$3,464.57- | 201801 |
| 01092018 | CS | 1 | 20180109 | \$474.57- | 201801 |
| 03022018 | CS | 1 | 20180302 | \$4,202.12- | 201803 |
| 03072018 | CS | 1 | 20180307 | \$366.79- | 201803 |
| ***** | | G/L Year-To-Date- | | \$12,723.94- | |

More...

F3=Exit

F5=Print

F19=Page Left

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 : February 23, 2018
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$2,586.15 for the auto claim dated February 11, 2018 involving Deputy Marsten be appropriated into our budget line of 3102-3004-000-002.

Thank you

LWM/adl

3-010-018990-0001
C.S. 2/27/18

FREDERICK COUNTY
FEB 22 2018
FINANCE DEPARTMENT



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

February 16, 2018

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

Virginia Association of Counties Self Insurance Risk Pool

Member: Frederick County

Claim Number: 0342018204061

Date of Loss: 2/11/2018

Dear Finance Department,

Enclosed please find VACORP property damage check in the amount of \$2,586.15 for the 2016 Ford Taurus that was damaged by on 2/11/2018. This payment was based on the estimate submitted from *Sterling Collision Center* in the amount of \$3,086.15 less the \$500.00 deductible.

If you should have any questions regarding this payment, please feel free to call me at 1-888-822-6772 ext. 174.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Mullen". The signature is fluid and cursive.

Jared Mullen
Claims Specialist

Enclosed – Check

FREDERICK COUNTY SHERIFF'S OFFICE

FREDERICK COUNTY
FEB 22 2018
FINANCE DEPARTMENT



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 : February 20, 2018
SUBJECT : Insurance Reimbursement

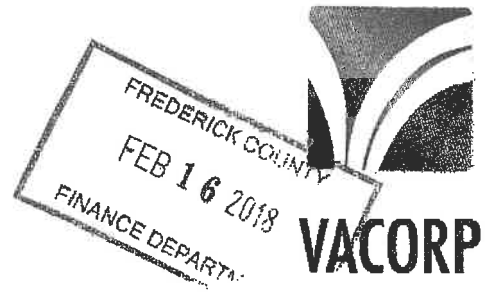
We are requesting the insurance check received in the amount of \$6,334.95 for the auto claim dated January 20, 2018 be appropriated into our budget line of 3102-3004-000-002.

Thank you

LWM/adl

3-010-018990-0001

C.S. 2/21/18



February 8, 2018

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 0342018202580
Date of Loss: 01/20/2018

Dear Frederick County,

Enclosed please find a VACORP property damage check in the amount of \$6,334.95. This check is for cost related to the repair on the 2014 Ford Taurus, Vin # 4876 This amount was determined by the repair cost \$6,834.95- \$500.00 (deductible) = \$6,334.95

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

Sincerely,

A handwritten signature in cursive script, appearing to read "JWP", is located below the word "Sincerely,".

Jennifer Williams
Claims Associate

Enclosed: check

FREDERICK COUNTY SHERIFF'S OFFICE



FREDERICK COUNTY
FEB 22 2018
FINANCE DEPARTMENT

Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler, Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Insurance Reimbursement
DATE : February 20, 2018

We are requesting the insurance check received in the amount of \$7,304.81 for the auto claim dated January 5, 2018 involving Deputy Sampson be appropriated into our budget line of 3102-3004.000-002.

Thank you.

LWM/adl

3-010-018990-0001
C.S. 2/16/18

FREDERICK COUNTY
FEB 13 2018
INSURANCE DEPARTMENT



VACORP

February 2, 2018

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 0342018201795
Date of Loss: 01/05/2018

Dear Frederick County,

Enclosed please find a VACORP property damage check in the amount of \$7,304.81. This check is for cost related to the repair on the 2016 Ford Taurus, Vin # 6970. This amount was determined by the repair cost \$7804.81- \$500.00 (deductible) = \$7304.81.

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, Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Insurance Reimbursement
DATE : February 20, 2018

We are requesting the insurance check received in the amount of \$11,715.34 for the auto claim dated January 1, 2018 involving the parked cruiser that was struck be appropriated into our budget line of 3102-8005.000-000. This cruiser was determined to be a total loss.

Thank you.

LWM/adl

3-016-018990-0001
C.S. 2/16/18



Nationwide Insurance
 PO BOX 182166
 COLUMBUS, OH 43218-2166
 1-800-421-3535

3-010-018990-
 0001
 1096

Policy Holder: AMBER SWEITZER
 Policy Number: 5345U 024297
 Contract Number:

Claim Key: 527868-GG
 Check Number: 10789803
 Check Issued: 02-07-2018 grafn1

Below Check Covers Items Indicated

Company: NATIONWIDE PROPERTY & CASUALTY INSURANCE COMPANY

Payment of \$11715.34 is being paid under the Liability - Property Damage coverage for the damages reported on this policy. Vehicle Details: 2014 FORD Van - VIN EG156464

Memo: Claim 527868-GG - Third Party Property Damage Liability Coveage Paid

If you have questions about this check please contact Nickolas Graf 877-413-9283 x8542702

Claimant Name: Frederick County Sheriff's Department

04133003615011



Detach Stub Before Cashing And Keep For Your Record

THIS IS WATERMARKED PAPER - HOLD TO LIGHT TO VERIFY WATERMARK

G-2002-2D (3/16)

Nationwide Insurance
 PO BOX 182166
 COLUMBUS, OH 43218-2166
 1-800-421-3535

Check No.: 10789803

56:1544

Date: 02-07-2018

441

Void If Not Cashed Within 180 Days

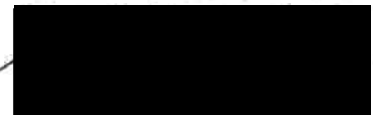
Ref: 527868-GG

10789803

PAY EXACTLY **ELEVEN THOUSAND SEVEN HUNDRED FIFTEEN AND 34/100 DOLLARS**

Pay To The Order Of County of Frederick
 107 N Kent St
 Winchester VA 22601-5039

\$*11,715.34*



Authorized Signature

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 R. Lenny Millholland
SUBJECT : Appropriation of Funds – Traffic Control/Overtime Reimbursements
DATE : April 12, 2018

We are requesting the reimbursements received for recovered costs totaling \$32,287.50 that was posted to 3010-019010-0018 for traffic control and overtime from July 2017 – March 2017 be appropriated in budget line 3102-1005-000-000.

Thank you

LWM/adl

Company No: 001 Account Number: 3010 19010 18 Period:
 Date: 4/11/18 RECOVERED COSTS-SHERIFF Time: 1242
 Budget Amount Year To Date Encumbrances Balance
 \$.00 \$32,287.50- \$.00 \$32,287.50

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Date    Source Reference Number    PO#      Amount Period Description
07112017 CS    1      20170711      $350.00-201707 -TREASURER CASH REPORT-
07262017 CS    1      20170726      $1,200.00-201707 -TREASURER CASH REPORT-
08092017 CS    1      20170809      $300.00-201708 -TREASURER CASH REPORT-
08242017 CS    1      20170824      $1,400.00-201708 -TREASURER CASH REPORT-
09122017 CS    1      20170912      $500.00-201709 -TREASURER CASH REPORT-
09142017 CS    1      20170914      $1,100.00-201709 -TREASURER CASH REPORT-
09282017 CS    1      20170928      $400.00-201709 -TREASURER CASH REPORT-
10042017 CS    1      20171004      $775.00-201710 -TREASURER CASH REPORT-
10122017 CS    1      20171012      $500.00-201710 -TREASURER CASH REPORT-
11092017 CS    1      20171109      $1,200.00-201711 -TREASURER CASH REPORT-
11272017 CS    1      20171127      $1,800.00-201711 -TREASURER CASH REPORT-
11292017 CS    1      20171129      $1,100.00-201711 -TREASURER CASH REPORT-
12082017 CS    1      20171208      $500.00-201712 -TREASURER CASH REPORT-
01112018 CS    1      20180111      $4,000.00-201801 -TREASURER CASH REPORT-
01112018 JE    1      180466      $10,125.00-201801 FCSS WINTER WONDERLAND
01312018 CS    1      20180131      $3,000.00-201801 -TREASURER CASH REPORT-
02232018 CS    1      20180223      $250.00-201802 -TREASURER CASH REPORT-
02272018 CS    1      20180227      $400.00-201802 -TREASURER CASH REPORT-
03052018 CS    1      20180305      $1,000.00-201803 -TREASURER CASH REPORT-
03132018 CS    1      20180313      $900.00-201803 -TREASURER CASH REPORT-
03192018 CS    1      20180319      $187.50-201803 -TREASURER CASH REPORT-
03292018 CS    1      20180329      $1,300.00-201803 -TREASURER CASH REPORT-
*****      G/L Year-To-Date-      $32,287.50-

*****      Encumbrance-

*****      A/P Holding File-

*****      P/R Holding File-

*****      U/T Holding File-

*****      A/R Holding File-

*****      G/L Holding File-

*****      S/S Holding File-

*****      INV Holding File-

*****      Budget Amount-
  
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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 : Transfer of Funds – Armor Vehicle
Date : April 12, 2018

We are requesting a transfer of funds in the amount of \$100,000.00 from Hospital/Medical Plan line item 3102-2005-000-000 to be posted to our budget line 3102-8005-000-00 for the Tactical Team Armor vehicle.

In the past I've been told that we didn't transfer out to make needed purchases for equipment for this agency. Currently it appears that we will have additional funds left over out of FY17-18 budget because of our health and medical expenses are less than the total.

We will wait until the last minute before we place an order if approved.

Thank you.

LWM/adl

current bal 3102-2005: \$458,590
estimate per payroll: \$60,000
5 payrolls remain in FY: \$300,000
estimated available: \$158,590



Winchester Regional Airport Authority

City & County Revenue Shares Adjusted Based On Weldon Cooper Center 07/01/2016 population estimate published on 1/30/2017

FY 2019 - Budget Request

CAPITAL IMPROVEMENT FUND 85

AMENDMENT REQUEST - MARCH 28, 2018

County of Frederick
City of Winchester
Counties of Clarke, Shenandoah & Warren

FY 2019 CAPITAL IMPROVEMENTS FISCAL YEAR BUDGET REQUEST

AIRPORT AUTHORITY CAPITAL OUTLAY

ACQUIRE LAND

Land Acquisition of numerous parcels along Bufflick Road identified on the current Airport Property Map are included in the Airport Twenty-Year Master Plan and is to be acquired fee simple to meet Federal Aviation Administration design standards for Runway 14 Safety Area and for Noise Abatement. Under the Federal Aviation Administration's Part 77 Surface Requirements, the Airport is required to own fee simple property within the Primary Surfaces. This requirement is also included in the Code of Virginia 15.2.

NEW GENERAL AVIATION TERMINAL BUILDING & SITE - DESIGN PHASE

The Winchester Regional Airport proposes construction of a new general aviation terminal building. The new facility will be constructed in a new location slightly south of the existing terminal building.

Since its opening in the early 1990s, the general aviation terminal building for the Winchester Regional Airport has had only limited interior work completed. Interior repairs are necessary due to extensive usage and some damage from water leaking from the roof prior to its replacement in the Spring of 2006 by necessity. The heating and cooling systems are approaching 25 years in age and are nearing the end of their useful life. The exterior of the terminal building is made from drivet that has failed in many areas and is generally in fair to poor condition. In addition, the windows are not energy efficient and several of the window seals have failed.

MAINTENANCE ITEMS: This item will provide for the general maintenance of eligible Airport facilities including vegetation, lighting and navigation equipment, pavement upkeep and airfield maintenance. Most maintenance items are funded on a State/Local level on a 80/20 basis.

| | FY 2017 BUDGET | FY 2018 BUDGET | FY 2019 BUDGET |
|---------------|-------------------|-------------------|-------------------|
| COSTS: | | | |
| Personnel | 0 | 0 | 0 |
| Operating | 0 | 0 | 0 |
| Capital | 4,206,400 | 2,165,000 | 705,000 |
| TOTAL | 4,206,400 | 2,165,000 | 705,000 |

Relocate TW A, Section 1 - (Design Phase)

This project will complete the design for the first phase of the relocation of the south side parallel taxiway from a 300 foot runway centerline offset to 400 feet coupled with an upgrade to Group III. This initial phase is to begin at the Runway 32 threshold and terminate Taxiway D.

Land Services- RW 14 Approach Easements

Surveys, appraisals, and review appraisals to support the acquisition of 6 easements identified on the airport property map; PE1, PE2, PE3, PE4, PE5, and PE6.

GOALS:

Provide a safe, efficient all weather facility to meet current and future demands for air transportation as the community continues with economic development and growth. Continue development in accordance with the Twenty-Year Master Plan adopted October 2005.

| | FY 2017 BUDGET | FY 2018 BUDGET | FY 2019 BUDGET |
|---------------------|-------------------|-------------------|-------------------|
| REVENUES: | | | |
| Other Jurisdictions | 59,180 | 79,826 | 25,922 |
| State/Federal | 3,992,027 | 1,875,500 | 630,500 |
| County Funding | 155,193 | 209,674 | 48,578 |
| TOTAL | 4,206,400 | 2,165,000 | 705,000 |

FY 2019 - CAPITAL IMPROVEMENT EXPENDITURES

March 28, 2018

AMENDMENT

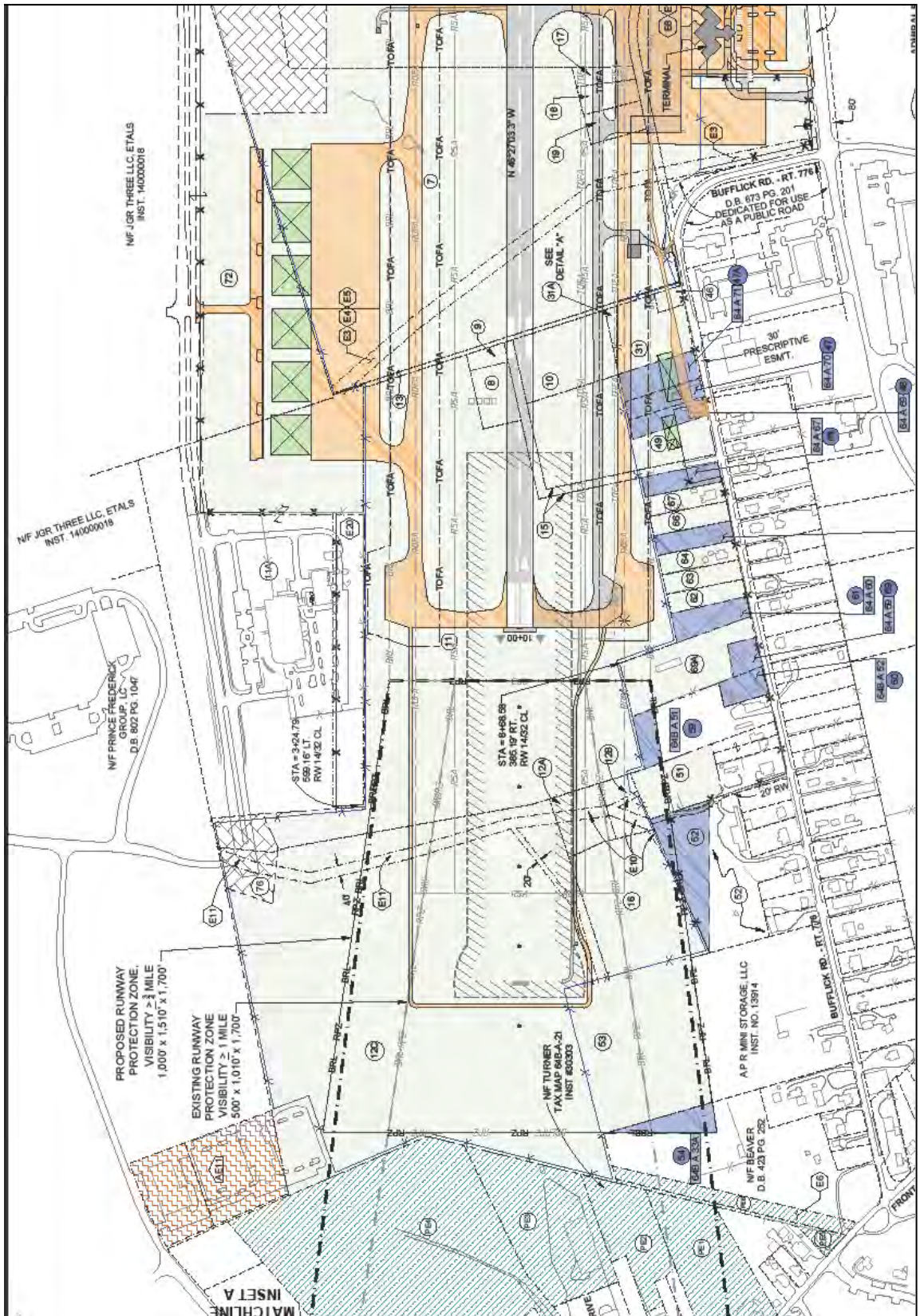
Winchester Regional Airport

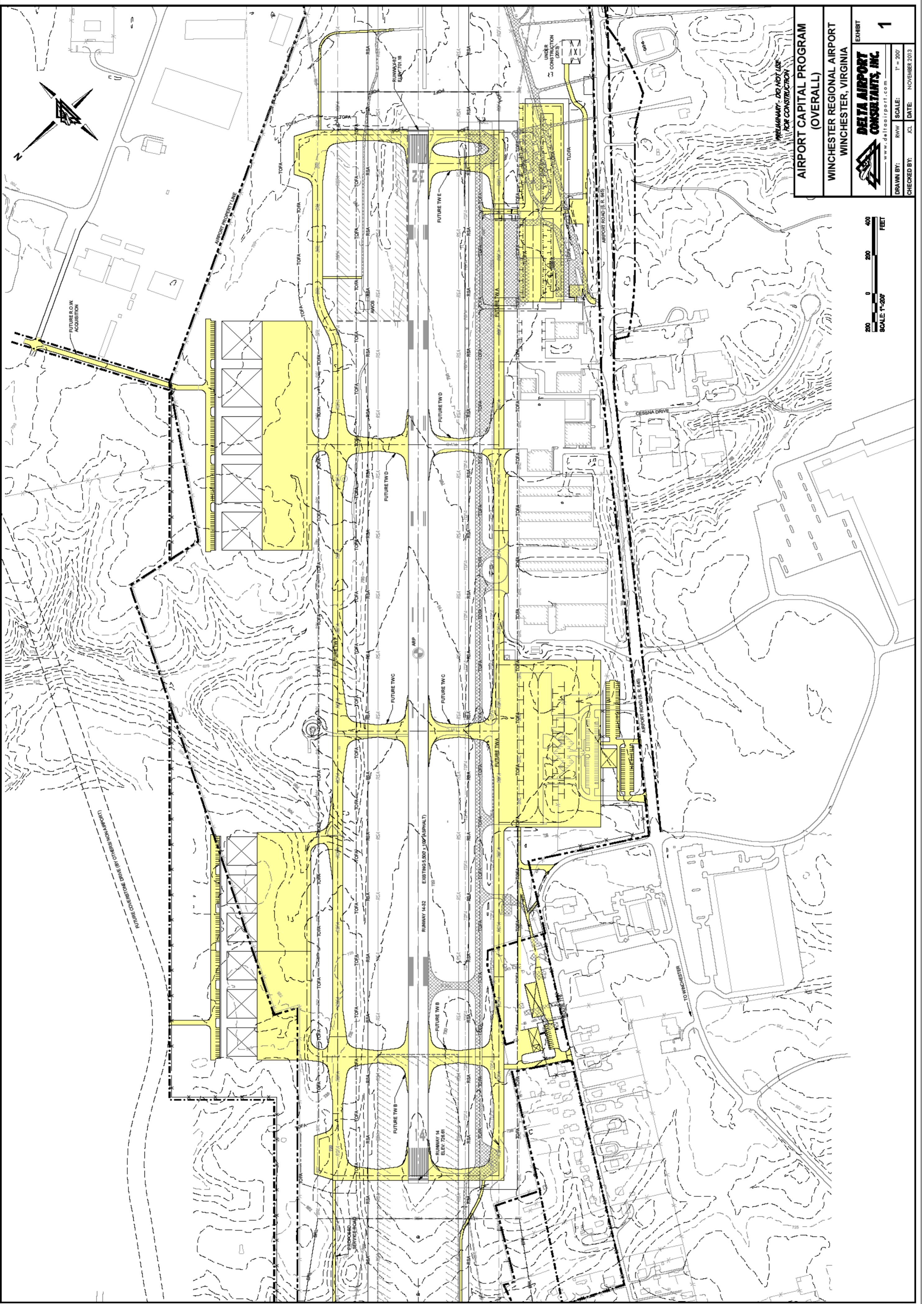
| Description | | DETAIL AMOUNT | TOTAL AMOUNT | |
|---|---|---|------------------|------------------|
| | Taxiway A Relocation - Phase 1 - Demolition (DD/Bid/CO) | This initial phase is to begin at the Runway 32 threshold and terminate Taxiway D to relocate existing taxiway A | \$300,000 | \$300,000 |
| | Acquire Land - Parcel 64B A 51:- Moreland (RPZ) | Land Acquisition - Runway 14 Obstruction Removal | \$0 | \$0 |
| | Acquire Land - Parcel 64B A 33A:- Beaver (RPZ) | Land Acquisition - Runway 14 Obstruction Removal | \$0 | \$0 |
| | Acquire Land - Parcel 64B A 40:- Rosenberger (RPZ) | Land Acquisition - Runway 14 Obstruction Removal | \$0 | \$0 |
| Possible carry forward FY 18 if funding from DOAV was not awarded | New GA Terminal - Bldg (Design) | Design for construction of new terminal building (depending on available State funding) - carry forward from FY 2018 | \$0 | \$0 |
| Possible carry forward FY 18 if funding from DOAV was not awarded | New GA Terminal - Site Prep (Design) | Design for construction of site for new terminal building (depending on available State funding) - carry forward from FY18 | \$200,000 | \$200,000 |
| Construction phase will be removed to FY 2020 if design phases are funded and completed in FY 2018 | New GA Terminal Site Prep - (Construction) Phase 1 | Construction of site for new GA terminal (depending on available State funding) - contingent upon DOAV funding | \$0 | \$0 |
| | Land Services - RW 14 RPZ - (Surveys, appraisals, ESA, etc) | the acquisition of 6 easements identified on the airport property map; PE1, PE2, PE3, PE4, PE5, and PE6 | \$150,000 | \$150,000 |
| | Professional Services - Capital Projects | Various legal services, independent fee estimates on Federal projects, etc. | \$20,000 | \$20,000 |
| | State Eligible Annual Maintenance Repairs | General Repairs | \$20,000 | \$20,000 |
| | State Eligible Annual Maintenance Repairs | F & E repairs, lighting supplies, etc | \$15,000 | \$15,000 |
| TOTAL | | | \$705,000 | \$705,000 |

FY 2019 - CAPITAL IMPROVEMENT REVENUES

Winchester Regional Airport

| March 28, 2018 | AMENDMENT | REVENUE SOURCE | | | |
|---|---|--------------------------|------------------------|-------------------------|----------------|
| Description | | FEDERAL | STATE | LOCAL | TOTAL |
| Taxiway A Relocation - Phase 1 - Demolition (DD/Bid/CO) | 90/8/2 FAA/State/Local | 270,000 | 24,000 | 6,000 | 300,000 |
| Acquire Land - Parcel 64B-A-51: Moreland (RPZ) | 90/8/2 FAA/State/Local | 0 | 0 | 0 | 0 |
| Acquire Land - Parcel 64B-A-33A: Beaver (RPZ) | 90/8/2 FAA/State/Local | 0 | 0 | 0 | 0 |
| Acquire Land - Parcel 64B-A-40: Rosenberger (RPZ) | 90/8/2 FAA/State/Local | 0 | 0 | 0 | 0 |
| New GA Terminal - Bldg (Design) | State/Local public/private space limitations | 0 | 0 | 0 | 0 |
| New GA Terminal - Site Prep (Design) | 80/20 State/Local public/private space limitations | 0 | 160,000 | 40,000 | 200,000 |
| New GA Terminal Site Prep - (Construction) Phase 1 | 80/20 State/Local public/private space limitations | 0 | 0 | 0 | 0 |
| Land Services - RW 14 RPZ - (Surveys, appraisals, ESA, etc) | 90/8/2 FAA/State/Local | 135,000 | 12,000 | 3,000 | 150,000 |
| Professional Services - Capital Projects | LOCAL ONLY | 0 | 0 | 20,000 | 20,000 |
| State Eligible Annual Maintenance Repairs | 80/20 State/Local | 0 | 16,000 | 4,000 | 20,000 |
| State Eligible Annual Maintenance Repairs | 90/10 State/Local | 0 | 13,500 | 1,500 | 15,000 |
| Total Revenue Breakdown | | 405,000 | 225,500 | 74,500 | 705,000 |
| Local Revenue Breakdown | | | | | |
| Contribution Clarke County | | 2,500 | | | |
| Contribution Warren County | | 2,500 | | | |
| Contribution Shenandoah County | | 5,000 | | | |
| Frederick Co/City of Winchester | | 64,500 | | | |
| Local Revenue | | 74,500 | | | |
| | | County Population | City Population | Total Population | |
| *Population figures based on Weldon Cooper 7/1/2016 estimates published on 1/30/2017 | | 83,998 | 27,531 | 111,529 | |
| FY 2017 Percentages for funding | | 75.3% | 24.7% | | |



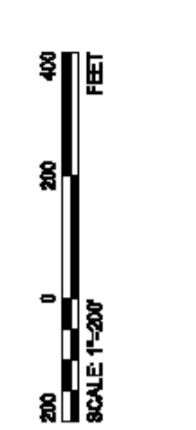


AIRPORT CAPITAL PROGRAM
 (OVERALL)
 WINCHESTER REGIONAL AIRPORT
 WINCHESTER, VIRGINIA

EXHIBIT
**DELTA AIRPORT
 CONSULTANTS, INC.**

DRAWN BY: RWW SCALE: 1" = 200'
 CHECKED BY: JCL DATE: NOVEMBER 2012

1



DRAWING: I-200 Overall Project and LAYOUT - Exhibit 1
 XREFS: IMAGES



MEMO

To: Finance Committee
From: Jason L. Robertson, Director, Parks & Recreation Dept.
Subject: Request for General Fund Supplemental Appropriation
Date: March 28, 2018

I would like to request a General Fund supplemental appropriation in the amount of \$20,000. This amount represents a donation from McKee Foods Corporation for the installation of the Frederick Heights Trail. It is requested that this amount be appropriated to line item 4-010-071090-8900-000-000. These funds were deposited into Donations 1899-03 on 12/08/17.

If you have any questions or need additional information, please contact me at your convenience.

kcd

MEMORANDUM

To: Frederick County Finance Committee

From: Rick Miller, Voter Registrar, Frederick County

Subject: Supplemental Budget Request for June 12, 2018 Democratic and Republican Primaries

Date: Wednesday, April 11, 2018

The Voter Registrar requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, April 18, 2018 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the Democratic and Republican Primaries to be held on Tuesday, June 12, 2018.

The amount of the Supplemental Budget Request is \$ 43,603.70. This amount will Cover all expenses related to the Democratic and Republican Primaries to be held on Tuesday, June 12, 2018.

This Supplemental Budget Request is to be done from the 2017 – 2018 Budget year.

June 12, 2018 Democratic and Republican Party Primaries

Offices – Democratic – House of Representatives 10th Congressional District

- Republican – U. S. Senate, House of Representatives 10th Congressional District

Supplemental Budget Request

Line Item Budget Requests

13010 - Electoral Board

| | |
|---|--------------|
| 1003 – 000 - Part Time/Extra Help | \$ 7,140.00 |
| 1006 – 002 - Compensation of Election Officials | \$ 25,140.00 |
| 3007 – 000 – Advertising | \$ 250.00 |
| 3010 – 000 – Other Contractual Services | \$ 9,076.50 |
| 5204 – 000 – Postage | \$ 559.50 |
| 5401 – 000 – Office Supplies | \$ 200.00 |
| 5506 – 000 – Travel | \$ 378.00 |

13020 – Registrar

| | |
|---|-----------|
| 1005 – 000 – Overtime Dep. & Asst. Registrars | \$ 859.70 |
|---|-----------|

| | |
|-------|--------------|
| TOTAL | \$ 43,603.70 |
|-------|--------------|

Sharon Kibler

From: Chester Lauck
Sent: Wednesday, April 11, 2018 3:31 PM
To: Sharon Kibler
Cc: Chester Lauck; Missi Neal
Subject: Winter Storm Jonas FEMA money

Sharon,

I have completed the calculations for the FEMA reimbursement for Winter Storm Jonas and it is as follows:

| | | |
|--------------------------------|--------------------------|---|
| | 80,392.39 | |
| Fire and Rescue - | \$80,394.39 | |
| Middletown Fire and Rescue | \$2,083.91 | } \$120,637.63 by detail BB by #2 emailed Chester 4/11/18 |
| Clearbrook Fire and Rescue | \$105.01 | |
| Gainesboro Fire and Rescue | \$285.01 | |
| North Mountain Fire and Rescue | \$53.79 | |
| Dispatch | \$992.91 | |
| ✓ Shawneeland | \$3,758.50 | |
| Shelter | \$1,660.92 | |
| Admin | \$10,942.27 | |
| ✓ Jail | \$3,505.48 | |
| Sheriff | \$1,101.32 | |
| ✓ Landfill | \$1,850.56 | |
| ✓ Schools | \$13,576.44 | |
| Parks and Rec | \$329.12 | |
| | | |
| Total | <u>\$120,637.63</u> ✓g/L | |

This is calculated at a rate of 75% FEMA, 17% State and 8% Locality. Per our conversation, I know that the Fire Companies get reimbursed as well as the schools, you also mentioned the Landfill...the rest I will leave up to you. Thanks for your assistance.

Any questions please feel free to contact me.

Again Thank You

Chester Lauck
Deputy Emergency Management Coordinator
Frederick County, VA
540-665-5618

MARCH 2018 BUDGET TRANSFERS

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|-----------|------------------------------------|--|------|------|------|------|-------------|
| 3/9/2018 | MAINTENANCE ADMINISTRATION | TIME CLOCK/COUNTY ADMINISTRATION BUILDING | 4301 | 4003 | 000 | 002 | (229.33) |
| | MAINTENANCE ADMINISTRATION | | 4301 | 5401 | 000 | 000 | 229.33 |
| 3/12/2018 | SHERIFF | COVER EXPENSE FROM FEBRUARY | 3102 | 3004 | 000 | 002 | (425.95) |
| | SHERIFF | | 3102 | 3004 | 000 | 001 | 425.95 |
| 3/12/2018 | SHERIFF | NOTARY FEE | 3102 | 5413 | 000 | 000 | (45.00) |
| | SHERIFF | | 3102 | 5801 | 000 | 000 | 45.00 |
| 3/12/2018 | SHERIFF | UNIFORMS, BOOTS, BADGES | 3102 | 5402 | 000 | 001 | (1,639.53) |
| | SHERIFF | | 3102 | 5410 | 000 | 000 | 1,639.53 |
| 3/13/2018 | COMMISSIONER OF THE REVENUE | DUES ANNUAL FEE | 1209 | 5801 | 000 | 000 | (300.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 5801 | 000 | 000 | 300.00 |
| 3/15/2018 | MANAGEMENT INFORMATION SYSTEMS | TRAVEL | 1222 | 5401 | 000 | 000 | (200.00) |
| | MANAGEMENT INFORMATION SYSTEMS | | 1222 | 5506 | 000 | 000 | 200.00 |
| 3/20/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | GENERATOR RENTAL AT ROUND HILL | 4304 | 5101 | 000 | 007 | (3,690.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 9001 | 000 | 007 | 3,690.00 |
| 3/26/2018 | MANAGEMENT INFORMATION SYSTEMS | MIS POSTAGE AND TELEPHONE | 1222 | 5401 | 000 | 000 | (300.00) |
| | MANAGEMENT INFORMATION SYSTEMS | | 1222 | 5204 | 000 | 000 | 300.00 |
| 3/26/2018 | SHERIFF | TO COVER COMCAST EXPENSE | 3102 | 3008 | 000 | 000 | (100.00) |
| | SHERIFF | | 3102 | 5299 | 000 | 000 | 100.00 |
| 3/27/2018 | FIRE AND RESCUE | REPLACE NORTH MOUNTAIN TOWER GENERATOR | 3505 | 5413 | 000 | 000 | (11,330.00) |
| | FIRE AND RESCUE | | 3505 | 8009 | 000 | 000 | 11,330.00 |
| 3/28/2018 | REASSESSMENT/BOARD OF ASSESSORS | GAS - ADDITIONAL ASSESSOR | 1210 | 5411 | 000 | 000 | (525.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 4003 | 000 | 002 | 525.00 |
| 3/28/2018 | COMMISSIONER OF THE REVENUE | GAS - INCREASED ASSESSOR | 1209 | 3007 | 000 | 000 | (400.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 4003 | 000 | 002 | 400.00 |
| 3/28/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | GENERATOR REPAIR AT ROUND HILL | 4304 | 3010 | 000 | 007 | (1,200.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3004 | 000 | 009 | 1,200.00 |
| 3/28/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | INSUFFICIENT FUNDS FOR HEAT | 4304 | 5413 | 000 | 000 | (900.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5102 | 000 | 000 | 900.00 |
| 3/28/2018 | COMMISSIONER OF THE REVENUE | NETWORK SWITCH FOR NEW CLERK AREA | 1209 | 3004 | 000 | 001 | (370.11) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5401 | 000 | 000 | 370.11 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 3005 | 000 | 000 | (456.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5401 | 000 | 000 | 456.00 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 3010 | 000 | 000 | (3,270.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5401 | 000 | 000 | 3,270.00 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 4003 | 000 | 001 | (200.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5401 | 000 | 000 | 200.00 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5204 | 000 | 000 | (3,870.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5401 | 000 | 000 | 3,870.00 |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5801 | 000 | 000 | (100.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5401 | 000 | 000 | 100.00 |
| 3/28/2018 | REASSESSMENT/BOARD OF ASSESSORS | NEW ASSESSOR FURNITURE AND COMPUTER | 1210 | 3002 | 000 | 000 | (6,556.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 5401 | 000 | 000 | 6,556.00 |
| 3/28/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | SEWER LEAK AT ROUND HILL | 4304 | 5405 | 000 | 007 | (1,000.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3004 | 000 | 008 | 1,000.00 |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5101 | 000 | 007 | (3,000.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3004 | 000 | 008 | 3,000.00 |
| 3/28/2018 | REASSESSMENT/BOARD OF ASSESSORS | VEHICLE REPAIR AND MAINTENANCE | 1210 | 3007 | 000 | 000 | (600.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 3004 | 000 | 002 | 600.00 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 5204 | 000 | 000 | (600.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 3004 | 000 | 002 | 600.00 |
| 3/31/2018 | REGISTRAR | SALARY INCREASE 3/18 | 1302 | 5204 | 000 | 000 | (875.54) |
| | REGISTRAR | | 1302 | 5401 | 000 | 000 | (875.54) |
| | REGISTRAR | | 1302 | 1001 | 000 | 002 | 1,751.08 |
| | SHERIFF | | 3102 | 1001 | 000 | 032 | (4,287.88) |
| | SHERIFF | | 3102 | 1001 | 000 | 063 | 4,287.88 |
| | SHERIFF | | 3102 | 1001 | 000 | 046 | (1,809.65) |
| | SHERIFF | | 3102 | 1002 | 000 | 015 | 1,809.65 |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1001 | 000 | 017 | (1,687.00) |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1001 | 000 | 007 | 1,687.00 |
| 4/2/2018 | BOARD OF SUPERVISORS | COVER DEPOSIT FOR EMPLOYEE PARTY | 1101 | 5506 | 000 | 000 | (200.00) |
| | OTHER | | 1224 | 5415 | 000 | 001 | 200.00 |
| 4/3/2018 | COUNTY OFFICE BUILDINGS COURTHOUSE | ELECTRIC BILLS AT OLD FREDERICK COUNTY MIDDLE SCHOOL | 4304 | 5403 | 000 | 007 | (800.00) |
| | COUNTY OFFICE BUILDINGS COURTHOUSE | | 4304 | 5101 | 000 | 010 | 800.00 |
| | COUNTY OFFICE BUILDINGS COURTHOUSE | | 4304 | 5413 | 000 | 007 | (600.00) |
| | COUNTY OFFICE BUILDINGS COURTHOUSE | | 4304 | 5101 | 000 | 010 | 600.00 |
| 4/5/2018 | TREASURER | RECONFIGURE HALF WALL AND STEPS | 1213 | 3002 | 000 | 000 | (1,375.00) |
| | TREASURER | | 1213 | 3004 | 000 | 000 | 1,375.00 |
| 4/5/2018 | ANIMAL SHELTER | SUPPLEMENT LINE ITEM FOR REMAINDER OF FY18 | 4305 | 5101 | 000 | 000 | (2,500.00) |
| | ANIMAL SHELTER | | 4305 | 3001 | 000 | 000 | 2,500.00 |

County of Frederick
 General Fund
 March 31, 2018

| ASSETS | FY18 <u>3/31/18</u> | FY17 <u>3/31/17</u> | Increase <u>(Decrease)</u> |
|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|
| Cash and Cash Equivalents | 46,032,361.90 | 48,131,128.46 | (2,098,766.56) *A |
| Petty Cash | 1,555.00 | 1,555.00 | 0.00 |
| Receivables: | | | |
| Taxes, Commonwealth, Reimb. P/P | 2,935,603.14 | 2,590,265.15 | 345,337.99 |
| Streetlights | 746.71 | 951.36 | (204.65) |
| Miscellaneous Charges | 52,654.59 | 7,230.32 | 45,424.27 |
| Due from Fred. Co. San. Auth. | 657,083.23 | 734,939.23 | (77,856.00) |
| Prepaid Postage | 1,540.86 | 4,382.07 | (2,841.21) |
| GL controls (est.rev / est. exp) | <u>(14,320,941.50)</u> | <u>(9,615,142.45)</u> | <u>(4,705,799.05)</u> (1) Attached |
| TOTAL ASSETS | <u>35,360,603.93</u> | <u>41,855,309.14</u> | <u>(6,494,705.21)</u> |
| LIABILITIES | | | |
| Performance Bonds Payable | 1,308,138.79 | 1,068,591.93 | 239,546.86 |
| Taxes Collected in Advance | 561,569.46 | 234,557.93 | 327,011.53 *B |
| Deferred Revenue | <u>2,986,734.95</u> | <u>2,599,664.92</u> | <u>387,070.03</u> *C |
| TOTAL LIABILITIES | 4,856,443.20 | 3,902,814.78 | 953,628.42 |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrance General Fund | 3,444,652.69 | 469,763.63 | 2,974,889.06 (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 | 17,542.19 | 17,403.11 | 139.08 |
| Animal Shelter | 1,091,175.27 | 295,261.27 | 795,914.00 |
| Sheriff's Reserve | 1,000.00 | 0.00 | 1,000.00 |
| Proffers | 4,160,177.57 | 3,288,883.96 | 871,293.61 (3) Attached |
| Parks Reserve | 12,413.70 | 9,810.01 | 2,603.69 |
| E-Summons Funds | 78,269.19 | 8,268.75 | 70,000.44 |
| VDOT Revenue Sharing | 436,270.00 | 436,270.00 | 0.00 |
| Undesignated Adjusted Fund Balance | <u>19,909,909.12</u> | <u>32,074,856.09</u> | <u>(12,164,946.97)</u> (4) Attached |
| TOTAL EQUITY | <u>30,504,160.73</u> | <u>37,952,494.36</u> | <u>(7,448,333.63)</u> |
| TOTAL LIAB. & EQUITY | <u>35,360,603.93</u> | <u>41,855,309.14</u> | <u>(6,494,705.21)</u> |

NOTES:

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

*B Increase in prepayment of real estate taxes at year end to prepay because of the new tax law.

*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 | 171,298,698 | 160,369,580 | 10,929,118 |
| Appropriations | (84,308,250) | (71,865,607) | (12,442,643) |
| Est.Tr.to Other fds | (104,756,042) | (98,588,879) | (6,167,162) |
| Encumbrances | 3,444,653 | 469,764 | 2,974,889 |
| | (14,320,942) | (9,615,142) | (4,705,799) |

(2) General Fund Purchase Orders 3/18

| DEPARTMENT | Amount |
|-----------------------------|---|
| Commissioner of the Revenue | 4,243.44 Furniture |
| Fire & Rescue | 19,667.83 Uniforms |
| | 11,100.00 Radio Prevention Maintenance |
| | 2,596,283.00 Scott Self Contained Breathing Apparatus/Cylinders/Other Equipment |
| | 4,350.00 Storage Containers |
| | 66,344.13 LIFEPAK One Year Service That Includes Parts, Upgrades, Replacements |
| | 8,435.00 SCBA Identifiers |
| | 2,627.14 Brightlink HD Interactive Display |
| | 6,453.00 Online Employee Scheduling and Document Management |
| | 11,330.00 Generator with Cold Weather Kits. |
| Parks | 3,621.72 Frederick Heights Park Design |
| | 5,288.52 Event Shirts |
| | 1,308.68 Supplies/ Arts & Crafts |
| | 40,355.15 Outdoor Gym & Installation Sherando |
| | 15,400.00 Athletic Field Paint for Sherando Park |
| | 6,000.00 Nationwide Permit/Greenway Engineering for Design of Frederick Heights Project |
| | 7,349.24 Lighting Replacement/Display |
| | 16,285.00 Agricultural Supplies |
| Public Safety | 330,000.00 Radio Console Upgrade |
| | 40,438.46 Carousel Installation Project Management |
| | 30,375.00 ITS Equipment& Emergency Notification Software & Service |
| Refuse | 75,300.00 Trash Compactor Fabrication |
| Sheriff | 6,240.00 Electronic Summons Software |
| | 5,276.64 Combat Uniforms |
| | 5,288.00 Uniforms |
| | 20,962.50 Swat Riot Communication |
| | 24,752.50 2018 Dodge Charger |
| | 12,612.38 Vest Carriers(48) |
| | 39,050.00 2017 Chevrolet Tahoe |
| | 27,915.36 Ammunition |
| Total | 3,444,652.69 |

| (3) Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|-------------------------|--------------|-----------|---------------|---------------------------|--------------|
| Balance 3/31/18 | 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 3/18

| | |
|----------------------------|----------------------|
| (4) Fund Balance Adjusted | |
| Ending Balance 3/18 | 37,266,672.49 |
| Revenue 3/18 | 98,392,981.71 |
| Expenditures 3/18 | (57,165,738.76) |
| Transfers 3/18 | (58,584,006.32) |
| 3/18 Ending Balance | 19,909,909.12 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2018

| REVENUES: | <u>Appropriated</u> | FY18 3/31/2018 <u>Actual</u> | FY17 3/31/17 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|------------------------|------------------------------------|----------------------------------|----------------------------------|
| General Property Taxes | 117,080,093.00 | 54,893,986.44 | 50,167,778.63 | 4,726,207.81 (1) |
| Other local taxes | 35,717,875.00 | 22,760,865.20 | 22,433,100.06 | 327,765.14 (2) |
| Permits & Privilege fees | 2,004,806.00 | 1,690,088.73 | 1,739,817.52 | (49,728.79) (3) |
| Revenue from use of money and property | 203,241.40 | 574,168.34 | 270,298.60 | 303,869.74 (4) |
| Charges for Services | 3,076,558.00 | 2,011,077.93 | 2,230,185.43 | (219,107.50) |
| Miscellaneous | 608,382.13 | 464,742.23 | 1,037,183.66 | (572,441.43) |
| Recovered Costs | 1,559,454.00 | 1,141,346.45 | 1,290,588.34 | (149,241.89) (5) |
| Proffers | | 830,440.36 | 1,151,126.19 | (320,685.83) (5) |
| Intergovernmental: | | | | |
| Commonwealth | 11,006,617.09 | 13,929,192.89 | 13,442,030.51 | 487,162.38 (6) |
| Federal | 41,671.46 | 97,073.14 | 33,110.40 | 63,962.74 (7) |
| Transfers | | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 171,298,698.08 | 98,392,981.71 | 93,795,219.34 | 4,597,762.37 |
| | | | | |
| EXPENDITURES: | | | | |
| General Administration | 12,087,894.09 | 9,250,309.32 | 8,224,646.30 | 1,025,663.02 |
| Judicial Administration | 2,720,767.56 | 1,877,375.54 | 1,885,652.20 | (8,276.66) |
| Public Safety | 40,374,127.80 | 28,363,793.96 | 25,659,734.23 | 2,704,059.73 |
| Public Works | 6,801,101.80 | 3,615,014.09 | 3,348,939.48 | 266,074.61 |
| Health and Welfare | 9,520,883.00 | 6,202,279.58 | 5,848,980.79 | 353,298.79 |
| Education | 76,320.00 | 57,240.00 | 59,114.25 | (1,874.25) |
| Parks, Recreation, Culture | 7,707,012.04 | 4,785,491.89 | 4,464,698.29 | 320,793.60 |
| Community Development | 4,028,049.03 | 3,014,234.38 | 2,019,019.86 | 995,214.52 |
| TOTAL EXPENDITURES | 83,316,155.32 | 57,165,738.76 | 51,510,785.40 | 5,654,953.36 (8) |
| | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from / to | 105,748,136.95 | 58,584,006.32 | 49,346,875.03 | 9,237,131.29 (9) |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | (17,765,594.19) | (17,356,763.37) | (7,062,441.09) | 10,294,322.28 |
| Fund Balance per General Ledger | | 37,266,672.49 | 39,137,297.18 | (1,870,624.69) |
| Fund Balance Adjusted to reflect Income Statement 3/31/18 | | 19,909,909.12 | 32,074,856.09 | (12,164,946.97) |

| (1)General Property Taxes | FY18 | FY17 | Increase/Decrease |
|--------------------------------------|------------|------------|-------------------|
| Real Estate Taxes | 28,521,994 | 25,897,698 | 2,624,296 |
| Public Service Current Taxes | 1,402,899 | 1,194,760 | 208,139 |
| Personal Property | 23,748,197 | 21,881,357 | 1,866,841 |
| Penalties and Interest | 947,293 | 949,003 | (1,710) |
| Credit Card Chgs./Delinq.Advertising | (62,083) | (46,699) | (15,384) |
| Adm.Fees For Liens&Distress | 335,686 | 291,660 | 44,026 |
| | 54,893,986 | 50,167,779 | 4,726,208 |

(2) Other Local Taxes

| | | | |
|-----------------------------|----------------------|----------------------|-------------------|
| Local Sales and Use Tax | 8,045,490.44 | 7,902,142.35 | 143,348.09 |
| Communications Sales Tax | 738,153.07 | 748,753.50 | (10,600.43) |
| Utility Taxes | 2,369,476.78 | 2,189,267.39 | 180,209.39 |
| Business Licenses | 5,946,580.56 | 6,033,275.16 | (86,694.60) |
| Auto Rental Tax | 70,823.47 | 79,566.80 | (8,743.33) |
| Motor Vehicle Licenses Fees | 658,928.40 | 609,441.81 | 49,486.59 |
| Recordation Taxes | 1,247,897.18 | 1,275,957.26 | (28,060.08) |
| Meals Tax | 3,247,201.39 | 3,164,434.46 | 82,766.93 |
| Lodging Tax | 416,318.39 | 409,331.63 | 6,986.76 |
| Street Lights | 15,825.52 | 16,819.70 | (994.18) |
| Star Fort Fees | 4,170.00 | 4,110.00 | 60.00 |
| Total | 22,760,865.20 | 22,433,100.06 | 327,765.14 |

(3)Permits&Privileges

| | | | |
|-------------------------------|---------------------|---------------------|--------------------|
| Dog Licenses | 34,691.00 | 38,204.00 | (3,513.00) |
| Land Use Application Fees | 6,375.00 | 5,500.00 | 875.00 |
| Transfer Fees | 2,419.42 | 2,470.27 | (50.85) |
| Development Review Fees | 357,266.70 | 291,048.92 | 66,217.78 |
| Building Permits | 943,101.71 | 1,103,080.54 | (159,978.83) |
| 2% State Fees | 10,038.90 | 16,137.39 | (6,098.49) |
| Electrical Permits | 94,772.00 | 76,046.00 | 18,726.00 |
| Plumbing Permits | 17,501.00 | 20,450.40 | (2,949.40) |
| Mechanical Permits | 87,746.00 | 67,704.00 | 20,042.00 |
| Sign Permits | 5,675.00 | 4,550.00 | 1,125.00 |
| Permits Commercial Burning | 175.00 | - | 175.00 |
| Explosive Storage Permits | - | 1,200.00 | (1,200.00) |
| Commercial Burning Permits | - | 300.00 | (300.00) |
| Blasting Permits | 285.00 | 195.00 | 90.00 |
| Land Disturbance Permits | 129,342.00 | 112,181.00 | 17,161.00 |
| Residential Pump and Haul Fee | - | 50.00 | (50.00) |
| Septic Haulers Permit | 500.00 | 300.00 | 200.00 |
| Transfer Development Rights | 200.00 | 400.00 | (200.00) |
| Total | 1,690,088.73 | 1,739,817.52 | (49,728.79) |

(4) Revenue from use of

| | | | |
|--------------|-------------------|-------------------|-------------------|
| Money | 541,026.94 | 240,951.17 | 300,075.77 |
| Property | 33,141.40 | 29,347.43 | 3,793.97 |
| Total | 574,168.34 | 270,298.60 | 303,869.74 |

| (5) Recovered Costs | FY18 | FY17 | Increase/Decrease |
|--------------------------------------|--------------|--------------|-------------------|
| | 3/31/2018 | 3/31/2017 | |
| Recovered Costs Treasurer's Office | 32,772.00 | 33,861.00 | (1,089.00) |
| Recovered Costs Social Services | 12,981.28 | - | 12,981.28 |
| Worker's Comp | - | 902.00 | (902.00) |
| Purchasing Card Rebate | 156,281.56 | 161,675.29 | (5,393.73) |
| Recovered Costs -IT/GIS | 27,261.00 | 20,000.00 | 7,261.00 |
| Recovered Costs-F&R Fee Recovery | 158,627.30 | 291,885.41 | (133,258.11) |
| Recovered Cost Fire Companies | 94,182.34 | 120,674.40 | (26,492.06) |
| Recovered Costs Sheriff | 32,287.50 | 750.00 | 31,537.50 |
| Reimbursement Circuit Court | 8,232.51 | 9,157.25 | (924.74) |
| Reimb.Public Works/Planning Clean Up | 1,458.68 | 2,590.00 | (1,131.32) |
| Clarke County Container Fees | 39,785.70 | 53,573.22 | (13,787.52) |
| City of Winchester Container Fees | 31,374.08 | 40,146.55 | (8,772.47) |
| Refuse Disposal Fees | 74,204.10 | 82,523.06 | (8,318.96) |
| Recycling Revenue | 53,823.32 | 52,665.50 | 1,157.82 |
| Sheriff Restitution | - | 160.00 | (160.00) |
| Container Fees Bowman Library | 1,392.74 | 1,393.10 | (0.36) |
| Litter-Thon/Keep VA Beautiful Grant | - | 750.00 | (750.00) |
| Restitution Victim Witness | - | 4,624.50 | (4,624.50) |
| Reimb.of Expenses Gen.District Court | 22,096.07 | 25,126.07 | (3,030.00) |
| Reimb.Task Force | 43,245.92 | 47,197.23 | (3,951.31) |
| Reimb. Elections | - | 5,813.09 | (5,813.09) |
| Westminster Canterbury Lieu of Tax | 18,651.80 | 13,967.40 | 4,684.40 |
| Grounds Maint.Frederick Co.Schools | 234,915.13 | 225,039.65 | 9,875.48 |
| Comcast PEG Grant | 65,163.00 | 62,810.50 | 2,352.50 |
| Fire School Programs | 12,578.01 | 17,596.00 | (5,017.99) |
| Clerks Reimbursement to County | 7,308.47 | 7,263.15 | 45.32 |
| Reimb. Sheriff | 12,723.94 | 8,443.97 | 4,279.97 |
| Subtotal Recovered Costs | 1,141,346.45 | 1,290,588.34 | (149,241.89) |
| Proffer Lynnhaven | 3,378.31 | 54,052.96 | (50,674.65) |
| Proffer Redbud Run | 58,086.00 | 96,810.00 | (38,724.00) |
| Proffer Canter Estates | 65,407.52 | 65,407.52 | - |
| Proffer Village at Harvest Ridge | - | 15,390.00 | (15,390.00) |
| Proffer Southern Hills | 157,120.00 | 58,920.00 | 98,200.00 |
| Proffer Snowden Bridge | 487,876.53 | 574,888.71 | (87,012.18) |
| Proffer Meadows Edge Racey Tract | - | 241,728.00 | (241,728.00) |
| Proffer Cedar Meadows | 58,572.00 | 43,929.00 | 14,643.00 |
| Subtotal Proffers | 830,440.36 | 1,151,126.19 | (320,685.83) |
| Grand Total | 1,971,786.81 | 2,441,714.53 | (469,927.72) |

*1 County portion of delayed Medicare payments will be recognized with the third quarter disbursements.

*2 Timing of the receipt of payments.

| (6) Commonwealth Revenue | 3/31/2018 | 3/31/2017 | |
|------------------------------------|----------------------|----------------------|-------------------|
| | FY18 | FY17 | Increase/Decrease |
| Motor Vehicle Carriers Tax | 22,886.25 | 26,854.52 | (3,968.27) |
| Mobile Home Titling Tax | 90,343.99 | 104,845.41 | (14,501.42) |
| Recordation Taxes | 302,051.73 | 299,794.03 | 2,257.70 |
| P/P State Reimbursement | 6,526,528.18 | 6,526,528.18 | - |
| Shared Expenses Comm.Atty. | 368,245.29 | 360,589.35 | 7,655.94 |
| Shared Expenses Sheriff | 1,680,317.42 | 1,607,976.91 | 72,340.51 |
| Shared Expenses Comm.of Rev. | 148,093.96 | 143,689.01 | 4,404.95 |
| Shared Expenses Treasurer | 111,289.28 | 109,280.91 | 2,008.37 |
| Shared Expenses Clerk | 306,007.58 | 319,226.19 | (13,218.61) |
| Public Assistance Grants | 3,457,013.45 | 3,256,117.86 | 200,895.59 |
| 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 | 20,295.28 | 24,202.77 | (3,907.49) |
| State Grant Emergency Services | 15,925.00 | - | 15,925.00 |
| Parks-State Grants | 10,985.00 | - | 10,985.00 |
| Sheriff State Grants | 36,827.60 | 17,381.86 | 19,445.74 |
| JJC Grant Juvenile Justice | 96,269.00 | 96,269.00 | - |
| Rent/Lease Payments | 202,524.77 | 201,314.79 | 1,209.98 |
| Spay/Neuter Assistance State | 2,167.50 | 2,235.75 | (68.25) |
| Wireless 911 Grant | 47,172.61 | 46,591.60 | 581.01 |
| State Forfeited Asset Funds | 18,725.14 | 13,177.82 | 5,547.32 |
| Victim Witness-Commonwealth Office | 113,919.04 | 50,850.75 | 63,068.29 |
| F&R OEMS Reimbursement | 127.50 | 289.80 | (162.30) |
| Total | 13,929,192.89 | 13,442,030.51 | 487,162.38 |

*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 Timing of the FY17 funds received.

County of Frederick

General Fund

March 31, 2018

| (7) Federal Revenue | FY18 | FY17 | Increase/Decrease |
|-----------------------------------|------------------|------------------|-------------------|
| Federal Forfeited Assets DOJ | 1,549.17 | - | 1,549.17 |
| Housing Illegal Aliens-Federal | - | 9,803.00 | (9,803.00) |
| Federal Funds Sheriff | 6,423.36 | 16,832.40 | (10,409.04) |
| Emergency Services Grant Federal | 87,278.14 | 6,475.00 | 80,803.14 |
| Federal Forfeited Assets Treasury | 1,822.47 | - | 1,822.47 |
| Total | 97,073.14 | 33,110.40 | 63,962.74 |

(8) Expenditures

Expenditures increased \$5,654,953.36. **General Administration** increased \$1,025,663.02 and includes an increase of \$428,491 for the Children’s Services transfer due to increased expenses. **Public Safety** increased \$2,704,059.73 and reflects the year to date increase of \$1,593,496.59 in salaries and fringe benefits for the Sheriff and Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and additional positions. Additionally, the contributions to the Volunteer Fire Departments and the Ambulance and Rescue Services increased \$241,474.74 and includes \$200,136.02 in proffer funds to Stephens City Fire and Rescue for payment of construction of an Ancillary Building. The local contribution to the Jail increased \$94,546.93 over the previous year. Community Development reflects \$995,214.52 increase in transfers to the Economic Development Authority for EDA incentives. The Transfers increased \$9,237,131.29. See chart below:

| (9) Transfers Increased \$9,237,131.29 | FY18 | FY17 | Increase/Decrease |
|---|----------------------|----------------------|---------------------|
| Transfer to School Operating | 40,951,338.87 | 39,093,518.88 | 1,857,819.99 *1 |
| Transfer to Debt Service Schools | 7,986,237.50 | 7,986,237.50 | - |
| Transfer to Debt Service County | 2,213,272.39 | 2,193,694.94 | 19,577.45 *2 |
| Transfer School Operating Capital | 3,088,287.00 | - | 3,088,287.00 *3 |
| Transfer to Development Fund Project | 0.00 | 50,000.00 | (50,000.00) *4 |
| Operational Transfers | 21,250.56 | 23,423.71 | (2,173.15) *5 |
| Debt Contingency | 4,323,620.00 | - | 4,323,620.00 *6 |
| Total | 58,584,006.32 | 49,346,875.03 | 9,237,131.29 |

*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, \$997,264.55 represents unspent FY17 funds to be spent on buses, and \$38,636,815 for half the School Operating. FY17 includes \$903,813.48 C/F School Encumbrances, \$670,618.90 C/F School Operating, and \$37,519,086.50 for half the 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 Budgeted for School Operating Capital in FY18.

*4 Redbud Road Realignment in FY17.

*5 Timing of Insurance Charge Outs.

*6 Board of Supervisors Capital.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2018

| ASSETS | FY2018 <u>3/31/18</u> | FY2017 <u>3/31/17</u> | Increase <u>(Decrease)</u> |
|--|----------------------------|----------------------------|-------------------------------|
| Cash | 10,287,520.42 | 9,116,344.73 | 1,171,175.69 *1 |
| GL controls(est.rev/est.exp) | <u>(965,140.75)</u> | <u>(833,984.25)</u> | <u>(131,156.50)</u> |
| TOTAL ASSETS | <u>9,322,379.67</u> | <u>8,282,360.48</u> | <u>1,040,019.19</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 | 0.00 | | |
| Encumbrances Undesignated Fund Balance | 54,021.35 | 47,620.17 | 6,401.18 |
| | <u>6,761,111.32</u> | <u>5,839,735.31</u> | <u>921,376.01 *2</u> |
| TOTAL EQUITY | <u>6,815,132.67</u> | <u>5,887,355.48</u> | <u>927,777.19</u> |
| TOTAL LIABILITY & EQUITY | <u>9,322,379.67</u> | <u>8,282,360.48</u> | <u>1,040,019.19</u> |

NOTES:

*1 Cash increased \$1,171,175.69. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$921,376.01. 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 expenditures of \$3,157,477.55.

| Current Unrecorded Accounts Receivable- | <u>FY18</u> |
|--|-------------------|
| Prisoner Billing: | 26,931.26 |
| Compensation Board Reimbursement 3/18 | <u>470,610.27</u> |
| Total | 497,541.53 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 3/31/2018

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

| REVENUES: | <u>Appropriated</u> | FY2018 3/31/18 <u>Actual</u> | FY2017 3/31/17 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|-----------------------|------------------------------------|------------------------------------|-------------------------------|
| Credit Card Probation | - | 99.76 | 107.44 | (7.68) |
| Interest | | 40,908.15 | 14,740.00 | 26,168.15 |
| Supervision Fees | 72,435.00 | 23,668.00 | 21,454.62 | 2,213.38 |
| Drug Testing Fees | 1,000.00 | 175.00 | 250.00 | (75.00) |
| Work Release Fees | 379,828.00 | 221,096.34 | 230,886.75 | (9,790.41) |
| Prisoner Fees from other localities | 0.00 | 158.64 | 0.00 | 158.64 |
| Federal Bureau Of Prisons | 0.00 | 220.00 | 1,263.28 | (1,043.28) |
| Local Contributions | 7,730,746.00 | 7,592,934.25 | 6,988,314.00 | 604,620.25 |
| Miscellaneous | 7,500.00 | 2,370.65 | 22,355.73 | (19,985.08) |
| Phone Commissions | 336,000.00 | 218,476.91 | 233,882.04 | (15,405.13) |
| Food & Staff Reimbursement | 75,000.00 | 52,240.50 | 47,229.28 | 5,011.22 |
| Elec.Monitoring Part.Fees | 110,000.00 | 51,581.03 | 58,657.55 | (7,076.52) |
| Share of Jail Cost Commonwealth | 1,400,000.00 | 635,672.60 | 703,598.61 | (67,926.01) |
| Medical & Health Reimb. | 75,000.00 | 49,844.94 | 58,631.32 | (8,786.38) |
| Shared Expenses CFW Jail | 5,250,000.00 | 3,527,806.11 | 3,603,401.63 | (75,595.52) |
| State Grants | 276,233.00 | 122,488.00 | 136,060.00 | (13,572.00) |
| Local Offender Probation | 247,636.00 | 141,717.00 | 139,079.00 | 2,638.00 |
| Bond Proceeds | 0.00 | 0.00 | 2,197.44 | (2,197.44) |
| Transfer From General Fund | 5,394,459.00 | 5,394,459.00 | 5,299,912.00 | 94,547.00 |
| TOTAL REVENUES | 21,355,837.00 | 18,075,916.88 | 17,562,020.69 | 513,896.19 |
| EXPENDITURES: | 22,374,999.10 | 14,918,439.33 | 14,731,188.41 | 187,250.92 |
| Excess(Deficiency)of revenues over expenditures | (1,019,162.10) | 3,157,477.55 | 2,830,832.28 | 326,645.27 |
| 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 3/31/18 | | 6,761,111.32 | 5,839,735.31 | 921,376.01 |

County of Frederick
Fund 12 Landfill
March 31, 2018

| ASSETS | FY2018 3/31/18 | FY2017 3/31/17 | Increase (Decrease) |
|-----------------------------------|-----------------------------|-----------------------------|----------------------------|
| Cash | 37,646,168.62 | 34,284,190.28 | 3,361,978.34 |
| Receivables: | | | |
| Accounts Receivable | | | |
| Fees | 604,831.02 | 591,208.29 | 13,622.73 *1 |
| Accounts Receivable Other | 12,837.85 | 3,439.87 | 9,397.98 |
| 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) | <u>(3,228,789.45)</u> | <u>(2,367,664.56)</u> | <u>(861,124.89)</u> |
| TOTAL ASSETS | <u>52,877,155.41</u> | <u>50,101,064.55</u> | <u>2,776,090.86</u> |
| LIABILITIES | | | |
| Accounts Payable | - | - | |
| Accrued VAC.Pay and Comp TimePay | 158,608.75 | 183,021.61 | (24,412.86) |
| Accrued Remediation Costs | 13,079,548.65 | 12,776,554.64 | 302,994.01 *2 |
| Retainage Payable | 0.00 | 26,133.20 | (26,133.20) |
| Deferred Revenue Misc.Charges | <u>12,837.85</u> | <u>3,439.87</u> | <u>9,397.98</u> |
| TOTAL LIABILITIES | <u>13,250,995.25</u> | <u>12,989,149.32</u> | <u>261,845.93</u> |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrances | 29,368.55 | 122,539.84 | (93,171.29) *3 |
| Land Acquisition | 1,048,000.00 | 1,048,000.00 | 0.00 |
| New Development Costs | 3,812,000.00 | 3,812,000.00 | 0.00 |
| Environmental Project Costs | 1,948,442.00 | 1,948,442.00 | 0.00 |
| Equipment | 3,050,000.00 | 3,050,000.00 | 0.00 |
| Undesignated | | | |
| Fund Balance | <u>29,738,349.61</u> | <u>27,130,933.39</u> | <u>2,607,416.22</u> *4 |
| TOTAL EQUITY | <u>39,626,160.16</u> | <u>37,111,915.23</u> | <u>2,514,244.93</u> |
| TOTAL LIABILITY AND EQUITY | <u>52,877,155.41</u> | <u>50,101,064.55</u> | <u>2,776,090.86</u> |

NOTES:

*1 Landfill receivables increased \$13,622.73. Landfill fees at 3/18 were \$556,722.65 compared to \$496,373.13 at 3/17 for an increase of \$60,349.52. Delinquent fees at 3/18 were \$45,087.60 compared to \$93,195.93 at 3/17 for a decrease of \$48,108.33.

*2 Remediation increased \$302,994.01 and includes \$271,591.00 for post closure and \$31,403.01 interest.

*3 The 3/31/18 encumbrance was \$29,368.55 for a 2018 Ford F-150.

*4 Fund balance increased \$2,607,416.22. 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 \$2,420,267.16 for year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2018

| FUND 12 LANDFILL REVENUES | | FY2018 3/31/2018 | FY2017 3/31/2017 | YTD Actual |
|---|-----------------------|----------------------|----------------------|-----------------------|
| | <u>Appropriated</u> | <u>Actual</u> | <u>Actual</u> | <u>Variance</u> |
| Credit Card Charges | 0.00 | 4,173.82 | 2,501.20 | 1,672.62 |
| Interest on Bank Deposits | 75,000.00 | 138,257.73 | 63,028.74 | 75,228.99 |
| Salvage and Surplus | 0.00 | 98,973.31 | 79,039.90 | 19,933.41 |
| Sanitary Landfill Fees | 5,920,000.00 | 4,318,793.48 | 4,018,463.95 | 300,329.53 |
| Charges to County | 0.00 | 380,794.53 | 371,401.23 | 9,393.30 |
| Charges to Winchester | 0.00 | 101,146.88 | 143,258.10 | (42,111.22) |
| Tire Recycling | 110,000.00 | 169,565.29 | 102,212.84 | 67,352.45 |
| Reg. Recycling Electronics | 66,000.00 | 39,852.16 | 39,496.00 | 356.16 |
| Greenhouse Gas Credit Sales | 10,000.00 | 4,918.95 | 0.00 | 4,918.95 |
| Miscellaneous | 48,000.00 | 4,755.00 | 7,815.96 | (3,060.96) |
| 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 | 119,493.18 | 155,996.56 | (36,503.38) |
| Landfill Gas To Electricity | 287,293.00 | 285,557.79 | 271,198.68 | 14,359.11 |
| Waste Oil Recycling | | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 6,734,695.00 | 5,666,282.12 | 5,254,413.16 | 411,868.96 |
| Operating Expenditures | 4,951,853.00 | 2,762,404.58 | 2,708,723.85 | 53,680.73 |
| Capital Expenditures | 5,041,000.00 | 483,610.38 | 2,232,508.16 | (1,748,897.78) |
| TOTAL Expenditures | 9,992,853.00 | 3,246,014.96 | 4,941,232.01 | (1,695,217.05) |
| Excess(deficiency)of revenue over expenditures | (3,258,158.00) | 2,420,267.16 | 313,181.15 | 2,107,086.01 |
| Fund Balance Per General Ledger | | 27,318,082.45 | 26,817,752.24 | 500,330.21 |
| FUND BALANCE ADJUSTED | | 29,738,349.61 | 27,130,933.39 | 2,607,416.22 |

County of Frederick, VA
Report on Unreserved Fund Balance
April 12, 2018

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 & Rescue study | (27,900) |
| | (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) |
| COR refund - J. Tagnesi | (5,703) |
| COR refund - Northeastern Supply | (3,680) |
| COR refund - Lease Plan USA | (2,756) |
| SCBA replacement - not awarded grant | (607,881) |
| COR refund - Integrity | (5,229) |
| COR refund - FedEx | (2,832) |
| COR refund - Merrimak | (3,935) |
| COR refund - DL Peterson | (7,518) |
| COR refund - Judy Excavating | (7,693) |
| COR refund - Shenandoah Refridgeration | (3,284) |
| COR refund - D Pollitt | (3,947) |
| | (4,534,411) |

Fund Balance, April 12, 2018

37,237,464