



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: May 16, 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, May 16, 2018 at 8:00 a.m. All members were present. Items 1, 2, 3, and 4 were approved on consent agenda.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,253.92. This amount represents (3) auto claim insurance reimbursements. No local funds required. See attached memos, p. 3 – 8.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,809.84. This amount represents reimbursements for extraditions. No local funds required. See attached memos, p. 9 – 11.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$100. This amount represents a donation to the Honor Guard. No local funds required. See attached memo, p. 12 – 13.
4. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$900. This amount represents a donation specified for the purchase of pet waste convenience stations at Sherando Park. No local funds required. See attached memo, p. 14.
5. The Treasurer requests a General Fund supplemental appropriation in the amount of \$52,000. This amount represents funds needed for DMV stops for the remainder of the fiscal year. No local funds required as revenue collected has exceeded budgeted revenue. See attached memo, p. 15. The committee recommends approval.

Finance Committee Report and Recommendations

May 16, 2018

Page 2

6. The Department of Social Services requests a General Fund budget reduction in the amount of \$220,000. Of that amount, \$58,875 represents local funds. The reduction represents yearend adjustments to bring the County budget in line with the State budget. See attached information, p. 16 – 19. The committee recommends approval.

7. The Department of Social Services requests a General Fund budget transfer in the amount of \$48,231. This amount represents a transfer out of health/dental to be used for additional expenses. No additional local funds required. See attached information, p. 16 – 19. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for April 2018. See attached, p. 20 – 21.

2. The Finance Director provides financial statements ending April 30, 2018. See attached, p. 22 – 32.

3. The Finance Director provides an FY 2018 Fund Balance Report ending May 10, 2018. See attached, p. 33.

Respectfully submitted,

FINANCE COMMITTEE

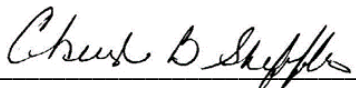
Judith McCann-Slaughter, Chairman

Charles DeHaven

Gary Lofton

Angela Rudolph

Jeffrey Boppe

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, Finance Department
FROM : Sheriff Lenny Millholland
SUBJECT : Insurance Reimbursement
DATE : April 25, 2018

We are requesting the insurance check received in the amount of \$3,222.89 for the auto claim dated April 4, 2018 be appropriated into our budget line of 3102-8005-000-000.

Thank you.

A handwritten signature in blue ink, appearing to be "LWM/adl".

LWM/adl

3-010-018990-0001
C.S. 4/25/18



VACORP



April 13, 2018

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 0342018206946
Date of Loss: 4/4/2018

Dear Jennifer Place,

Enclosed please find a VACORP property damage check in the amount of \$3222.89. This check is for cost related to the repair on the 2014 Ford Police Interceptor, Vin # 6465. This amount was determined by the repair cost \$3722.89 - \$500.00 (deductible) = \$3222.89
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 : Appropriation of funds - Insurance Reimbursement
DATE : May 1, 2018

We are requesting the insurance check received in the amount of \$4,781.03 for the auto claim dated February 26, 2018 be appropriated into our budget line of 3102-8005-000-000.

Thank you.

LWM/adl

3-010-D18990-0001
C.S. 5/3/18



COUNTY of FREDERICK

Finance Department
Cheryl B. Shiffler
Director

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

MEMORANDUM

TO: Angela Lineweaver, Sheriff's Office

FROM: Jennifer L. Place, Finance Department *JP*

DATE: April 30, 2018

SUBJECT: Insurance Reimbursement

Attached is a copy of a check received from State Farm in the amount of \$4,781.03 for the auto claim dated February 26, 2018. The vehicle was determined to be a total loss.

If you would like these funds appropriated to your budget, please send the Finance Department a memo requesting appropriation to forward to the Finance Committee.

If you have any questions, please give me a call.

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 : April 19, 2018

We are requesting the insurance check received in the amount of \$10,250.00 for the auto claim dated March 26, 2018 involving Deputy Crites be appropriated into our budget line of 3102-8005-000-000.

Thank you.

LWM/adl

3-010-018990-0001

C.S. 4/19/18



VACORP



April 12, 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: 0342018206293
Date of Loss: 3/26/2018

Dear Ms. Place,

Enclosed please find VACORP property damage check in the amount of \$10,250.00 for the Total Loss of the 2014 Ford Taurus Sheriff vehicle VIN 4874, which was totaled on 3/26/2018. This amount was determined by the Actual Cash Value of \$10,750.00 less \$500.00 deductible.

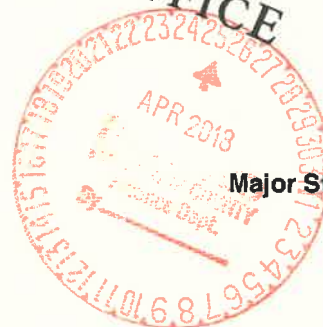
If you should have any questions regarding this payment, please feel free to call me at 1-888-822-6772 ext. 174.

Sincerely,

Jared Mullen
Claims Specialist

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 R. Lenny Millholland
SUBJECT : Appropriation of Funds - Extraditions
DATE : April 25, 2018

We are requesting the reimbursement received from the Commonwealth of Virginia, Circuit Courts in the amount of \$288.85, received in the Treasurer's Office, for mileage completed on March 28, 2018 be appropriated in budget line 3102-5506-000-001.

These reimbursements were posted to revenue line 3-010-019110-0058

Thank you

A handwritten signature in blue ink, appearing to be 'LWM/adl'.

LWM/adl

C.S. 4/9/18

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 - Extraditions
DATE : May 9, 2018

We are requesting the reimbursement received from the Commonwealth of Virginia, Circuit Courts in the amount of \$394.58, received in the Treasurer's Office, for mileage completed on ~~March 28, 2018~~ be appropriated in budget line 3102-5506-000-001.

April 18, 2018

These reimbursements were posted to revenue line 3-010-019110-0058

Thank you

LWM/adl

C.S. 5/2/18

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 : May 1, 2018

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

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

| | |
|---------|---|
| 4/24/18 | \$3,980.89 (Dobbs – extradition completed 3/29/18) |
| 4/27/18 | \$145.52 (\$50.14 Wines II-extradition completed 3/19/18 & \$95.38 Young – extradition completed 3/27/18) |

Total request for appropriation: **\$4,126.41**

Thank you.

LWM/adl

C.S. 4/16/18 3980.89
4/27/18 145.52

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 : Angela Whitacre, – Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Donation for Honor Guard
DATE : April 20, 2018

Attached please find an endorsed check in the amount of \$100.00 from Timothy Weir. This amount represents a onetime donation to be used for the Honor Guard. We are requesting this amount be posted to 10CR-3-010-018990-0006.

A copy of this memo will be forwarded to Finance requesting appropriation.

Thank you

A handwritten signature in black ink, appearing to be "LWM".

LWM/adl

Cc: Finance – please appropriate to 3102-5410-000-000

C.S. 4/23/18


TIMOTHY T. WEIR
RENEE F. WEIR
210 SENSENY GLEN DR.
WINCHESTER, VA 22602

5548
68-251/514
01

16 APR 2018

Date

Pay to the Order of FREDERICK COUNTY SHERIFF'S OFFICE \$ 100⁰⁰/XX

ONE HUNDRED 00/XX Dollars  Photo Safe Deposit® Details on back



For HONOR GUARD

Handwritten initials/signature: D.A. | T.T. Weir



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Committee
From: Jason L. Robertson, Director, Parks & Recreation Dept.
Subject: Request for General Fund Supplemental Appropriation
Date: May 10, 2018

I would like to request a General Fund supplemental appropriation in the amount of \$900. This amount represents a donation from Animal Medical Center of Frederick County for the purchase of Pet Waste Convenience Stations to be installed in Sherando Park. It is requested that this amount be appropriated to line item 4-010-071100-5413-000-000. These funds were deposited into Donations 1899-03 on 05/11/18.

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

kcd



COUNTY of FREDERICK

Office of Treasurer

P.O. Box 225

Winchester, Virginia 22604-0225

540/665-5607

FAX 540/662-5838

www.fredtax.com

R. Wayne Corbett, MGD
Deputy Treasurer Operations

Angela Fritts Whitacre, MGD
Deputy Treasurer

C. William Orndoff, Jr., MGT
County Treasurer

To: Frederick County Finance Committee

From: C. William Orndoff, Jr. Treasurer

Subject: Budget Adjustment- DMV stops

Date: April 23, 2018

In reviewing our current year's budget, we are projecting a budget shortfall in our line item for DMV stops. During FY19 budget discussions, the budget request for that line item was reduced by County Administrator Brenda Garton. Year to date we have expended \$93,576 and would anticipate that it will take an additional \$ 52,000 to complete the current fiscal year. I will also note that DMV increased the DMV stop cost by \$5.00 during September 2017 with no notice of this increase until July 2017. This increase added an additional cost of \$ 18,000 YTD.

Our DMV fee collections and other administrative revenue is more than \$ 361,800 as of this date. Based upon the revenue exceeding projections, no local funds will be needed for this fiscal year.

Should you have any questions, please do not hesitate to contact me. Bill

4-010-012130-3002-000-002

3-010-011100-001

Memo

To: Finance Committee/Cheryl Shiffler
From: Delsie D. Jobe *ddj*
CC: Tamara Green, Director
Date: May 10, 2018
Re: Appropriation adjustments

The attached spreadsheet contains twenty-two (22) budget lines that need to be adjusted in order to bring our County budget in line with our State budget.

Of that twenty-two, five (5) programs need to be reduced by a total of \$355,000, of which \$58,875 is a reduction in Local dollars. These programs had a decrease in caseloads in FY 2018. Eleven (11) other program budget lines need to be increased by a total of \$135,000. Four of these budget lines are State mandated programs and we spent our initial allocation and the State gave us additional funding. One of the programs we received additional State funding that reduced the local budgeted amount alone by \$42,000. The net of these adjustments results in a decrease of **\$220,000** of total dollars, of which **\$58,875** is local dollars.

The remaining six (6) adjustments is to our administrative budget and we are requesting a budget transfer to reallocate funding from our health/dental budget line in order to absorb additional expenses in other line items. This transfer will cover the increase in overtime due to vacancies, FMLA, and performance issues, increase in short term disability costs from new hires, an increase in our legal services for clients, additional travel expense for trainings and monthly out-of-state client visitations, and we would like to purchase a new agency vehicle in this fiscal year, as we are disposing a very old vehicle from our fleet this year. The net of this budget transfer is \$0.00.

No additional local dollars are needed.

Thank you for your consideration.

Delsie D. Jobe, Administrative Services Manager

2017-2018 BUDGET INFORMATION - ORIGINAL BUDGET
 FISCAL YEAR END 2018 APPROPRIATION ADJUSTMENTS

| | <u>Original Budget</u> | <u>Debit</u> | <u>Credit</u> | <u>New Appropriation \$</u> |
|---|------------------------|-------------------|-------------------|-----------------------------|
| 053170 - 5804-000 Auxiliary Grant | 90,000.00 | | 10,000.00 | 80,000.00 |
| 053170 - 5811-000 IV-E Foster Care | 730,000.00 | | 285,000.00 | 445,000.00 |
| 053170 - 5812-000 Adoption Subsidy | 690,000.00 | 60,000.00 | | 750,000.00 |
| 053170 - 5814-000 Fostering Futures IVE | 10,000.00 | 20,000.00 | | 30,000.00 |
| 053170 - 5817-000 Special Needs Adoption | 300,000.00 | 30,000.00 | | 330,000.00 |
| 053170 - 5818-000 Refugee Resettlement | - | 1,500.00 | | 1,500.00 |
| 053170 - 5820-000 Adoption Incentive | 3,000.00 | 1,500.00 | | 4,500.00 |
| 053170 - 5829-000 Family Preservation | 6,933.00 | 5,000.00 | | 11,933.00 |
| 053170 - 5830-000 Child Welfare Substance Abuse | 11,067.00 | 5,000.00 | | 16,067.00 |
| 053170 - 5833-000 Adult Services | 122,000.00 | | 10,000.00 | 112,000.00 |
| 053170 - 5861-000 ILF Education/Training | 1,500.00 | 4,000.00 | | 5,500.00 |
| 053170 - 5862-000 Independent Living - Basic | 3,000.00 | 5,000.00 | | 8,000.00 |
| 053170 - 5872-000 VIEW Purchase Sevices | 122,000.00 | | 25,000.00 | 97,000.00 |
| 053170 - 5873-000 Foster Parent Training | 42,300.00 | | 25,000.00 | 17,300.00 |
| 053170 - 5890-000 Quality Initiative Child Care | 11,000.00 | 1,000.00 | | 12,000.00 |
| 053170 - 5895-000 Adult Protective Services | 8,967.00 | 2,000.00 | | 10,967.00 |
| | <i>Subtotal</i> | <i>135000</i> | <i>355000</i> | <i>220,000</i> |
| 053160 - 2005-000 Health/Dental | 876,578.00 | | 48,231.00 | 828,347.00 |
| 053160 - 1005-000 On Call Compensation/OT | 29,700.00 | 5,000.00 | | 34,700.00 |
| 053160 - 2008-000 Short/Long Term Disability | 6,672.00 | 100.00 | | 6,772.00 |
| 053160 - 3002-000 Contract Services - Legal | 95,000.00 | 20,000.00 | | 115,000.00 |
| 053160 - 5508-000 Travel | 6,000.00 | 2,000.00 | | 8,000.00 |
| 053160 - 8005-000 Motor Vehicles | - | 21,131.00 | | 21,131.00 |
| | <u>3,165,717.00</u> | <u>183,231.00</u> | <u>403,231.00</u> | <u>2,945,717.00</u> |

(220,000.00) allocation decrease for FY 2018

** These changes are to bring the county budget appropriations in alignment to our state budget appropriations.
 No additional local dollars are needed.

2017-2018 BUDGET INFORMATION - REVISED BUDGET

DEPARTMENT: Frederick Co. DSS - Administration

| EXPENDITURE LINE ITEM | DESCRIPTION | Approved Budget | NEW Adjusted Budget | Difference |
|--------------------------|---------------------------------------|------------------|------------------------|------------|
| 1001 | Salaries & Wages | 3,697,949 | 3,697,949 | - |
| 1005 | Extra help/overtime | 29,700 | 34,700 | (5,000) |
| 1006 | Compensation of Board members | 4,800 | 4,800 | - |
| 2001 | FICA | 287,717 | 287,717 | - |
| 2002 | VRS | 336,352 | 336,352 | - |
| 2005 | Health | 876,578 | 828,347 | 48,231 |
| 2006 | Group Life Insurance | 47,532 | 47,532 | - |
| 2008 | Short/Long Term Disability | 6,672 | 6,772 | (100) |
| 2009 | Unemployment Insurance | 10,000 | 10,000 | - |
| 2011 | Workers Comp | 10,293 | 10,293 | - |
| 3002 | Contract Services - Legal | 95,000 | 115,000 | (20,000) |
| 3005 | Maintenance Service Contracts | 15,500 | 15,500 | - |
| 3007 | Advertisement | 2,500 | 2,500 | - |
| 3010 | Contract Services - Not Legal | 57,200 | 57,200 | - |
| 4002 | Gasoline/Repairs - Vehicles | 28,000 | 28,000 | - |
| 5201 | Postage | 30,000 | 30,000 | - |
| 5202 | Telecommunications | 39,060 | 39,060 | - |
| 5300 | Insurance | 13,000 | 13,000 | - |
| 5401 | Office Supplies | 70,000 | 70,000 | - |
| 5505 | Training | 5,000 | 5,000 | - |
| 5506 | Travel | 6,000 | 8,000 | (2,000) |
| 5600 | Contribution Shelter for Abused Women | 6,000 | 6,000 | - |
| 5801 | Dues & Association Memberships | 2,555 | 2,555 | - |
| 8005 | Motor Vehicles | - | 21,131 | (21,131) |
| 8007 | Integrated Tech Equipment | - | - | - |
| 9001 | Lease/Rent of Equipment | 6,600 | 6,600 | - |
| 9002 | Lease/Rent of Building | 250,000 | 250,000 | - |
| | TOTALS | 5,934,008 | 5,934,008 | - |

2017-2018 BUDGET INFORMATION - FINAL REVISED BUDGET

DEPARTMENT: Frederick Co. DSS - Public Assistance

DEPARTMENT CODE: '053170

| EXPENDITURE LINE ITEM | DESCRIPTION | Approved Budget | New Adjusted Budget | Difference | Local match |
|--------------------------|--------------------------------|------------------|---------------------|----------------|----------------|
| 5804 | Auxiliary Grant | 90,000 | 80,000 | 10,000 | 2,000 |
| 5808 | Tanf Manual checks | 600 | 600 | 0 | |
| 5811 | AFDC - Foster Care | 730,000 | 445,000 | 285,000 | |
| 5812 | Adoption Subsidy | 690,000 | 750,000 | (60,000) | |
| 5813 | General Relief | 10,000 | 10,000 | 0 | |
| 5814 | Fostering Futures | 10,000 | 30,000 | (20,000) | |
| 5817 | Special Needs Adoption | 300,000 | 330,000 | (30,000) | |
| 5819 | Refugee Resettlement | - | 1,500 | (1,500) | |
| 5820 | Adoption Incentive | 3,000 | 4,500 | (1,500) | |
| 5829 | Family Preservation | 6,933 | 11,933 | (5,000) | |
| 5830 | Child Welfare Substance Abuse | 11,067 | 16,067 | (5,000) | |
| 5833 | Adult Services | 122,000 | 112,000 | 10,000 | 42,000 |
| 5848 | TANF-UP Manual Checks | 400 | 400 | 0 | |
| 5861 | ILF Education/Training | 1,500 | 5,500 | (4,000) | |
| 5862 | Independent Living - BASIC | 3,000 | 8,000 | (5,000) | |
| 5864 | Foster Parent Respite Care | 3,500 | 3,500 | 0 | |
| 5866 | Promoting Safe and Stable | 40,000 | 40,000 | 0 | |
| 5872 | VIEW Purchase Service | 122,000 | 97,000 | 25,000 | 3,875 |
| 5873 | Foster Parent Training - Local | 42,300 | 17,300 | 25,000 | 11,000 |
| 5875 | CPR Trainings | 1,050 | 1,050 | | |
| 5890 | Quality Initiative Child Care | 11,000 | 12,000 | (1,000) | |
| 5895-000 | Adult Protective Services | 8,967 | 10,967 | (2,000) | - |
| Total | | 2,207,317 | 1,987,317 | 220,000 | 58,875 |

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|-----------|-------------------------------------|---|------|------|------|------|--------------|
| 4/6/2018 | SHERIFF | COVER EXPENSE FOR MARCH-PHYSICAL | 3102 | 3006 | 000 | 000 | (110.00) |
| | SHERIFF | | 3102 | 3001 | 000 | 000 | 110.00 |
| 4/6/2018 | SHERIFF | COVER EXPENSE FOR MARCH /REPAIR ON VEHICLES | 3102 | 5408 | 000 | 000 | (6,783.69) |
| | SHERIFF | | 3102 | 3004 | 000 | 002 | 6,783.69 |
| 4/6/2018 | SHERIFF | EXPENSE FOR MARCH EXTRADITION | 3102 | 5402 | 000 | 001 | (2,538.28) |
| | SHERIFF | | 3102 | 5506 | 000 | 001 | 2,538.28 |
| 4/6/2018 | SHERIFF | EXPENSE FOR MARCH- UNIFORMS AND BOOTS | 3102 | 5409 | 000 | 000 | (3,107.69) |
| | SHERIFF | | 3102 | 5410 | 000 | 000 | 3,107.69 |
| 4/6/2018 | SHERIFF | EXPENSES FOR REMAINDER OF FY2018 | 3102 | 5408 | 000 | 000 | (300.00) |
| | SHERIFF | | 3102 | 5299 | 000 | 000 | 300.00 |
| 4/10/2018 | PARKS AND RECREATION ADMINISTRATION | TO COVER THE COST OF BOOKS FOR MARCH | 7101 | 5204 | 000 | 001 | (176.72) |
| | PARKS AND RECREATION ADMINISTRATION | | 7101 | 5411 | 000 | 000 | 176.72 |
| 4/10/2018 | CLEARBROOK PARK | TO COVER COST OF HEATING | 7109 | 5103 | 000 | 000 | (917.00) |
| | CLEARBROOK PARK | | 7109 | 5102 | 000 | 000 | 917.00 |
| | SHERANDO PARK | | 7110 | 5101 | 000 | 000 | (376.78) |
| | SHERANDO PARK | | 7110 | 5102 | 000 | 000 | 376.78 |
| 4/10/2018 | SHERANDO PARK | TO COVER THE COST OF RENTAL EQUIPMENT | 7110 | 3004 | 000 | 003 | (236.50) |
| | SHERANDO PARK | | 7110 | 9001 | 000 | 000 | 236.50 |
| 4/10/2018 | COMMONWEALTH'S ATTORNEY | TO FUND ADVERTISING | 2201 | 5401 | 000 | 000 | (1,000.00) |
| | COMMONWEALTH'S ATTORNEY | | 2201 | 3007 | 000 | 000 | 1,000.00 |
| 4/11/2018 | COMMISSIONER OF THE REVENUE | COSTAR SUITE LICENSE/SUBSCRIPTION | 1209 | 5204 | 000 | 000 | (780.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 5411 | 000 | 000 | 780.00 |
| 4/11/2018 | SHERIFF | COVER EXPENSE SUBSCRIPTION | 3102 | 5401 | 000 | 000 | (336.89) |
| | SHERIFF | | 3102 | 5409 | 000 | 002 | 336.89 |
| 4/17/2018 | REFUSE COLLECTION | FUND COMPACTOR REPAIR PARTS | 4203 | 3004 | 000 | 001 | (3,300.00) |
| | REFUSE COLLECTION | | 4203 | 5408 | 000 | 000 | 3,300.00 |
| 4/18/2018 | INFORMATION TECHNOLOGY | PURCHASING NEW SECURITY TRAINING PLATFORMS | 1220 | 3005 | 000 | 000 | (11,500.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 3002 | 000 | 000 | 11,500.00 |
| 4/18/2018 | RECREATION CENTERS AND PLAYGROUNDS | INSTALL NEW PEDESTRAIN BRIDGE/CLEARBROOK PARK | 7104 | 3010 | 000 | 000 | (9,393.40) |
| | CLEARBROOK PARK | | 7109 | 3004 | 000 | 003 | 9,393.40 |
| | CLEARBROOK PARK | | 7109 | 5407 | 000 | 000 | (26,546.60) |
| | CLEARBROOK PARK | | 7109 | 3004 | 000 | 003 | 26,546.60 |
| 4/25/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | PHONE BILL-OLD FREDERICK CO.MIDDLE-ELEVATOR PHONE | 4304 | 5400 | 000 | 006 | (360.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5204 | 000 | 010 | 360.00 |
| 4/25/2018 | FINANCE | SCANNER REPLACEMENT | 1214 | 3007 | 000 | 000 | (1,000.00) |
| | FINANCE | | 1214 | 5401 | 000 | 000 | 1,000.00 |
| | FINANCE | | 1214 | 5506 | 000 | 000 | (1,000.00) |
| | FINANCE | | 1214 | 5401 | 000 | 000 | 1,000.00 |
| 4/25/2018 | SHERIFF | 1ST QUARTER NORTHWEST VA REGIONAL DRUG/GANG | 3102 | 5409 | 000 | 000 | (410.60) |
| | SHERIFF | | 3102 | 5413 | 000 | 000 | 410.60 |
| 4/25/2018 | RECREATION CENTERS AND PLAYGROUNDS | TO FUND FREDERICK HEIGHTS TRAIL | 7104 | 5412 | 000 | 000 | (6,436.00) |
| | CLEARBROOK PARK | | 7109 | 8900 | 000 | 000 | 6,436.00 |
| 4/25/2018 | ANIMAL SHELTER | SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY18 | 4305 | 5405 | 000 | 000 | (2,000.00) |
| | ANIMAL SHELTER | | 4305 | 3004 | 000 | 000 | 2,000.00 |
| 4/25/2018 | GENERAL ENGINEERING/ADMINISTRATION | TRAVEL EXPENSES | 4201 | 4003 | 000 | 002 | (600.00) |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 5506 | 000 | 000 | 600.00 |
| 4/25/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | WATER BILL FOR FREDERICK CO. MIDDLE SCHOOL | 4304 | 3004 | 000 | 007 | (2,500.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5103 | 000 | 010 | 2,500.00 |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3010 | 000 | 006 | (1,200.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5103 | 000 | 010 | 1,200.00 |
| 4/27/2018 | FIRE AND RESCUE | SALARY INCREASES FY18 | 3505 | 1007 | 000 | 000 | (736.00) |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 054 | 736.00 |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 1001 | 000 | 005 | (8,921.10) |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 1001 | 000 | 002 | 8,921.10 |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 1001 | 000 | 005 | (6,742.96) |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 1001 | 000 | 003 | 6,742.96 |
| 4/30/2018 | COUNTY ATTORNEY | ADDITIONAL CONFERENCE, RESEARCH AND SCC | 1202 | 3002 | 000 | 000 | (180.00) |
| | COUNTY ATTORNEY | | 1202 | 5506 | 000 | 000 | 180.00 |
| | COUNTY ATTORNEY | | 1202 | 5401 | 000 | 000 | (181.99) |
| | COUNTY ATTORNEY | | 1202 | 5506 | 000 | 000 | 181.99 |
| 4/30/2018 | INFORMATION TECHNOLOGY | TO COVER ADVANCD THREAT PROTECTION EMAIL | 1220 | 3005 | 000 | 000 | (2,100.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 3010 | 000 | 000 | 2,100.00 |
| 4/30/2018 | GENERAL ENGINEERING/ADMINISTRATION | TR.FROM CONTINGENCY FOR FORD F150 | 4201 | 8005 | 000 | 000 | 28,408.35 |
| | INSPECTIONS | TR.FROM CONTINGENCY FOR (2) FORD F150 | 3401 | 8005 | 000 | 000 | 55,570.50 |
| | FIRE AND RESCUE | TR.FROM CONTINGENCY FOR (2) FORD F250 | 3505 | 8005 | 000 | 000 | 60,857.16 |
| | TRANSFERS/CONTINGENCY | TR.FROM CONTINGENCY (5) VEHICLES | 9301 | 5890 | 000 | 000 | (144,836.01) |
| 4/30/2018 | COUNTY ATTORNEY | 4/18 SALARY INCREASE | 1202 | 3006 | 000 | 000 | (150.00) |
| | COUNTY ATTORNEY | | 1202 | 4003 | 000 | 001 | (49.33) |
| | COUNTY ATTORNEY | | 1202 | 5204 | 000 | 000 | (300.00) |
| | COUNTY ATTORNEY | | 1202 | 5401 | 000 | 000 | (882.21) |
| | COUNTY ATTORNEY | | 1202 | 1001 | 000 | 002 | 1,381.54 |
| | COUNTY ATTORNEY | | 1202 | 4003 | 000 | 001 | (126.99) |
| | COUNTY ATTORNEY | | 1202 | 2002 | 000 | 000 | 126.99 |
| | COUNTY ATTORNEY | | 1202 | 4003 | 000 | 001 | (18.08) |
| | COUNTY ATTORNEY | | 1202 | 2006 | 000 | 000 | 18.08 |
| | COUNTY ATTORNEY | | 1202 | 4003 | 000 | 001 | (105.60) |
| | COUNTY ATTORNEY | | 1202 | 2001 | 000 | 000 | 105.60 |
| | INFORMATION TECHNOLOGY | | 1220 | 1001 | 000 | 021 | (1,158.90) |
| | INFORMATION TECHNOLOGY | | 1220 | 1001 | 000 | 057 | 1,158.90 |

| | | | | | | | |
|----------|------------------------------------|---|------|------|-----|-----|------------|
| | INSPECTIONS | | 3401 | 1001 | 000 | 017 | (469.84) |
| | INSPECTIONS | | 3401 | 1001 | 000 | 075 | 469.84 |
| | INSPECTIONS | | 3401 | 1001 | 000 | 017 | (1,026.39) |
| | INSPECTIONS | | 3401 | 1001 | 000 | 031 | 1,026.39 |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 1001 | 000 | 005 | (698.09) |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 1001 | 000 | 036 | 698.09 |
| 5/1/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | GENERATOR REPAIR AT ROUND HILL FIRE STATION | 4304 | 5101 | 000 | 007 | (613.13) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3004 | 000 | 009 | 613.13 |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3002 | 000 | 008 | (500.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3004 | 000 | 009 | 500.00 |
| 5/1/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | PROFESSIONAL ENGINEER SERVER ROOM HEAT LOAD PSB | 4304 | 3010 | 000 | 005 | (400.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3002 | 000 | 005 | 400.00 |
| 5/1/2018 | SHERIFF | TO COVER EXPENSES | 3102 | 3005 | 000 | 000 | (31.50) |
| | SHERIFF | | 3102 | 5410 | 000 | 001 | 31.50 |
| | SHERIFF | | 3102 | 5401 | 000 | 000 | (1,117.95) |
| | SHERIFF | | 3102 | 3004 | 000 | 001 | 1,117.95 |
| 5/2/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | GAS BILL FOR FREDERICK COUNTY MIDDLE SCHOOL | 4304 | 3002 | 000 | 021 | (1,000.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5102 | 000 | 010 | 1,000.00 |
| 5/2/2018 | COUNTY OFFICE BUILDINGS/COURTHOUSE | GAS BILL FOR MILLWOOD FIRE STATION | 4304 | 5101 | 000 | 021 | (2,000.00) |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4301 | 5102 | 000 | 021 | 2,000.00 |
| 5/3/2018 | HUMAN RESOURCES | LOCKED STORAGE SOLUTIONS | 1203 | 3002 | 000 | 000 | (6,000.00) |
| | HUMAN RESOURCES | | 1203 | 5401 | 000 | 000 | 6,000.00 |
| 5/3/2018 | REASSESSMENT/BOARD OF ASSESSORS | TRAVEL AND CLASSES | 1210 | 5401 | 000 | 000 | (1,000.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 5506 | 000 | 000 | 1,000.00 |

County of Frederick
 General Fund
 April 30, 2018

| ASSETS | FY18 <u>4/30/18</u> | FY17 <u>4/30/17</u> | Increase <u>(Decrease)</u> |
|------------------------------------|------------------------------|------------------------------|-------------------------------------|
| Cash and Cash Equivalents | 46,874,119.74 | 48,363,753.99 | (1,489,634.25) *A |
| Petty Cash | 1,555.00 | 1,555.00 | 0.00 |
| Receivables: | | | |
| Taxes, Commonwealth, Reimb. P/P | 121,034,258.15 | 115,122,089.40 | 5,912,168.75 |
| Streetlights | 26,208.71 | 33,556.36 | (7,347.65) |
| Miscellaneous Charges | 86,343.98 | 43,076.75 | 43,267.23 |
| Due from Fred. Co. San. Auth. | 657,083.23 | 734,939.23 | (77,856.00) |
| Prepaid Postage | 2,362.73 | 5,755.68 | (3,392.95) |
| GL controls (est.rev / est. exp) | <u>(14,160,101.89)</u> | <u>(9,774,801.94)</u> | <u>(4,385,299.95)</u> (1) Attached |
| TOTAL ASSETS | <u>154,521,829.65</u> | <u>154,529,924.47</u> | <u>(8,094.82)</u> |
| | | | |
| LIABILITIES | | | |
| Performance Bonds Payable | 1,322,249.86 | 1,079,756.41 | 242,493.45 |
| Taxes Collected in Advance | 667,251.32 | 156,427.88 | 510,823.44 *B |
| Deferred Revenue | <u>121,144,541.35</u> | <u>115,199,940.60</u> | <u>5,944,600.75</u> *C |
| TOTAL LIABILITIES | 123,134,042.53 | 116,436,124.89 | 6,697,917.64 |
| | | | |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrance General Fund | 3,684,197.58 | 314,595.78 | 3,369,601.80 (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 | 17,587.88 | 17,426.24 | 161.64 |
| 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>20,553,944.93</u> | <u>32,371,306.03</u> | <u>(11,817,361.10)</u> (4) Attached |
| TOTAL EQUITY | <u>31,387,787.12</u> | <u>38,093,799.58</u> | <u>(6,706,012.46)</u> |
| | | | |
| TOTAL LIAB. & EQUITY | <u>154,521,829.65</u> | <u>154,529,924.47</u> | <u>(8,094.82)</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 | 171,394,178 | 160,369,580 | 11,024,598 |
| Appropriations | (84,482,436) | (71,870,099) | (12,612,338) |
| Est.Tr.to Other fds | (104,756,042) | (98,588,879) | (6,167,162) |
| Encumbrances | 3,684,198 | 314,596 | 3,369,602 |
| | (14,160,102) | (9,774,802) | (4,385,300) |

(2) General Fund Purchase Orders 4/18

| DEPARTMENT | Amount | |
|-----------------------------|---------------------|--|
| Commissioner of the Revenue | 4,243.44 | Furniture |
| Engineering | 28,408.35 | 2018 Ford F-150 |
| Finance | 6,243.75 | (2) Document Scanners |
| Fire & Rescue | 19,667.83 | Uniforms |
| | 11,100.00 | Radio Prevention Maintenance |
| | 2,593,595.50 | Scott Self Contained Breathing Apparatus/Cylinders/Other Equipment |
| | 4,350.00 | Storage Containers |
| | 334.64 | LIFEPAK One Year Service That Includes Parts, Upgrades, Replacements |
| | 11,330.00 | Generator with Cold Weather Kits. |
| Inspections | 55,570.50 | (2) 2018 Ford F-150 Trucks |
| Parks | 2,398.62 | Frederick Heights Park Design |
| | 2,712.42 | Event Shirts |
| | 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 |
| | 1,601.60 | Lighting Replacement/Display |
| | 16,285.00 | Agricultural Supplies |
| | 12,950.00 | Pool Chemicals |
| | 35,940.00 | Pedestrian Bridge Replacement Clearbrook Park |
| | 193,000.00 | Frederick Heights Park Trail |
| 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 |
| | 5,650.00 | Vest Carriers(48) |
| | 39,050.00 | 2017 Chevrolet Tahoe |
| | 27,915.36 | Ammunition |
| | 4,512.32 | Chemical Munitions |
| Treasurer | 6,950.00 | Datagate License and Two Year Maintenance |
| Total | 3,684,197.58 | |

| (3) Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|-------------------------|--------------|-----------|---------------|---------------------------|--------------|
| Balance 4/30/18 | 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 4/18

| (4) Fund Balance Adjusted | |
|----------------------------|----------------------|
| Ending Balance 4/18 | 37,187,967.21 |
| Revenue 4/18 | 103,969,426.37 |
| Expenditures 4/18 | (62,075,076.40) |
| Transfers 4/18 | (58,528,372.25) |
| 4/18 Ending Balance | 20,553,944.93 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2018

| REVENUES: | <u>Appropriated</u> | FY18 4/30/18 <u>Actual</u> | FY17 4/30/17 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Property Taxes | 117,080,093.00 | 55,583,610.50 | 50,916,032.83 | 4,667,577.67 (1) |
| Other local taxes | 35,717,875.00 | 25,850,351.07 | 25,056,993.51 | 793,357.56 (2) |
| Permits & Privilege fees | 2,004,806.00 | 1,879,825.14 | 1,922,473.59 | (42,648.45) (3) |
| Revenue from use of money and property | 203,241.40 | 509,955.98 | 250,594.55 | 259,361.43 (4) |
| Charges for Services | 3,076,558.00 | 2,290,755.56 | 2,223,792.75 | 66,962.81 |
| Miscellaneous | 656,323.38 | 476,046.89 | 1,323,150.03 | (847,103.14) |
| Recovered Costs | 1,604,465.44 | 1,510,135.28 | 1,479,738.33 | 30,396.95 (5) |
| Proffers | | 910,556.34 | 1,187,884.87 | (277,328.53) (5) |
| Intergovernmental: | | | | |
| Commonwealth | 11,006,617.09 | 14,827,757.48 | 14,374,717.13 | 453,040.35 (6) |
| Federal | 44,199.18 | 130,432.13 | 38,713.26 | 91,718.87 (7) |
| Transfers | | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 171,394,178.49 | 103,969,426.37 | 98,774,090.85 | 5,195,335.52 |
| | | | | |
| EXPENDITURES: | | | | |
| General Administration | 12,166,599.37 | 9,999,893.49 | 8,918,400.52 | 1,081,492.97 |
| Judicial Administration | 2,720,767.56 | 2,073,142.90 | 2,083,041.80 | (9,898.90) |
| Public Safety | 40,566,035.87 | 30,686,059.74 | 28,059,069.71 | 2,626,990.03 |
| Public Works | 6,829,510.15 | 4,102,052.49 | 3,668,582.85 | 433,469.64 |
| Health and Welfare | 9,520,883.00 | 6,847,595.74 | 6,439,399.42 | 408,196.32 |
| Education | 76,320.00 | 57,240.00 | 59,114.25 | (1,874.25) |
| Parks, Recreation, Culture | 7,727,012.04 | 5,173,322.88 | 4,880,030.74 | 293,292.14 |
| Community Development | 4,028,049.03 | 3,135,769.16 | 2,137,351.78 | 998,417.38 |
| TOTAL EXPENDITURES | 83,635,177.02 | 62,075,076.40 | 56,244,991.07 | 5,830,085.33 (8) |
| | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from / to | 105,603,300.94 | 58,528,372.25 | 49,290,599.29 | 9,237,772.96 (9) |
| | | | | |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | (17,844,299.47) | (16,634,022.28) | (6,761,499.51) | 9,872,522.77 |
| | | | | |
| Fund Balance per General Ledger | | 37,187,967.21 | 39,132,805.54 | (1,944,838.33) |
| | | | | |
| Fund Balance Adjusted to reflect Income Statement 4/30/18 | | 20,553,944.93 | 32,371,306.03 | (11,817,361.10) |

| (1)General Property Taxes | FY18 | FY17 | Increase/Decrease |
|--------------------------------------|------------|------------|-------------------|
| Real Estate Taxes | 28,625,693 | 26,134,857 | 2,490,836 |
| Public Service Current Taxes | 1,402,899 | 1,194,760 | 208,139 |
| Personal Property | 24,207,341 | 22,277,217 | 1,930,124 |
| Penalties and Interest | 1,046,246 | 1,044,705 | 1,541 |
| Credit Card Chgs./Delinq.Advertising | (69,759) | (56,010) | (13,750) |
| Adm.Fees For Liens&Distress | 371,190 | 320,502 | 50,687 |
| | 55,583,611 | 50,916,032 | 4,667,578 |

(2) Other Local Taxes

| | | | |
|-----------------------------------|----------------------|----------------------|-------------------|
| Local Sales and Use Tax | 9,061,861.00 | 8,913,023.70 | 148,837.30 |
| Communications Sales Tax | 835,305.99 | 852,452.97 | (17,146.98) |
| Utility Taxes | 2,853,272.14 | 2,640,761.66 | 212,510.48 |
| Business Licenses | 6,689,471.60 | 6,467,587.71 | 221,883.89 |
| Auto Rental Tax | 79,736.02 | 87,338.31 | (7,602.29) |
| Motor Vehicle Licenses Fees | 677,406.49 | 644,985.16 | 32,421.33 |
| Bank Stock Taxes & Bank Franchise | 45,899.00 | - | 45,899.00 |
| Recordation Taxes | 1,399,277.07 | 1,382,409.37 | 16,867.70 |
| Meals Tax | 3,716,980.69 | 3,591,911.38 | 125,069.31 |
| Lodging Tax | 471,107.55 | 455,383.55 | 15,724.00 |
| Street Lights | 15,863.52 | 17,029.70 | (1,166.18) |
| Star Fort Fees | 4,170.00 | 4,110.00 | 60.00 |
| Total | 25,850,351.07 | 25,056,993.51 | 793,357.56 |

(3)Permits&Privileges

| | | | |
|-------------------------------|---------------------|---------------------|--------------------|
| Dog Licenses | 38,917.00 | 42,385.00 | (3,468.00) |
| Land Use Application Fees | 6,375.00 | 5,525.00 | 850.00 |
| Transfer Fees | 2,686.72 | 2,470.27 | 216.45 |
| Development Review Fees | 409,192.70 | 322,598.92 | 86,593.78 |
| Building Permits | 1,049,633.89 | 1,224,231.42 | (174,597.53) |
| 2% State Fees | 3,592.83 | 9,169.58 | (5,576.75) |
| Electrical Permits | 102,134.00 | 86,435.00 | 15,699.00 |
| Plumbing Permits | 19,949.00 | 22,978.40 | (3,029.40) |
| Mechanical Permits | 94,121.00 | 72,246.00 | 21,875.00 |
| Sign Permits | 6,375.00 | 4,650.00 | 1,725.00 |
| Permits Commercial Burning | 175.00 | - | 175.00 |
| Explosive Storage Permits | - | 1,200.00 | (1,200.00) |
| Commercial Burning Permits | - | 325.00 | (325.00) |
| Blasting Permits | 300.00 | 225.00 | 75.00 |
| Land Disturbance Permits | 145,673.00 | 127,284.00 | 18,389.00 |
| 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 | 1,879,825.14 | 1,922,473.59 | (42,648.45) |

(4) Revenue from use of

| | | | |
|--------------|-------------------|-------------------|-------------------|
| Money | 476,314.58 | 220,699.06 | 255,615.52 (A) |
| Property | 33,641.40 | 29,895.47 | 3,745.93 |
| Total | 509,955.98 | 250,594.53 | 259,361.45 |

(A) Federal funds rate has increased 25 basis point in March 2017, June 2017, December 2017, and March 2018.

| (5) Recovered Costs | FY18 | FY17 | Increase/Decrease |
|--------------------------------------|--------------|--------------|-------------------|
| | 4/30/2018 | 4/30/2017 | |
| Recovered Costs Treasurer's Office | 32,772.00 | 33,861.00 | (1,089.00) |
| Recovered Costs Social Services | 19,476.28 | - | 19,476.28 |
| 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 | 460,894.01 | 437,575.74 | 23,318.27 |
| Recovered Cost Fire Companies | 94,182.34 | 120,674.40 | (26,492.06) |
| Recovered Costs Sheriff | 32,287.50 | 2,900.00 | 29,387.50 |
| Reimbursement Circuit Court | 9,298.14 | 9,008.50 | 289.64 |
| Reimb.Public Works/Planning Clean Up | 1,608.68 | 2,590.00 | (981.32) |
| Clarke County Container Fees | 39,785.70 | 53,573.22 | (13,787.52) |
| City of Winchester Container Fees | 31,374.08 | 42,941.91 | (11,567.83) |
| Refuse Disposal Fees | 74,204.10 | 86,316.80 | (12,112.70) |
| Recycling Revenue | 59,060.06 | 58,840.49 | 219.57 |
| Sheriff Restitution | - | 160.00 | (160.00) |
| Container Fees Bowman Library | 1,392.74 | 1,545.36 | (152.62) |
| Litter-Thon/Keep VA Beautiful Grant | - | 750.00 | (750.00) |
| Restitution Victim Witness | - | - | - |
| Reimb.of Expenses Gen.District Court | 24,990.70 | 27,481.57 | (2,490.87) |
| Reimb.Task Force | 54,390.20 | 47,197.23 | 7,192.97 |
| Reimb. Elections | - | 4,754.69 | (4,754.69) |
| Westminster Canterbury Lieu of Tax | 18,651.80 | 13,967.40 | 4,684.40 |
| Grounds Maint.Frederick Co.Schools | 247,371.66 | 234,242.45 | 13,129.21 |
| Comcast PEG Grant | 87,034.00 | 84,391.00 | 2,643.00 |
| Fire School Programs | 12,738.01 | 18,156.00 | (5,417.99) |
| Clerks Reimbursement to County | 7,941.52 | 7,789.71 | 151.81 |
| Reimb. Sheriff | 17,139.20 | 8,443.97 | 8,695.23 |
| Subtotal Recovered Costs | 1,510,135.28 | 1,479,738.73 | 30,396.55 |
| Proffer Sovereign Village | 14,634.92 | - | 14,634.92 |
| Proffer Lynnhaven | 3,378.31 | 54,052.96 | (50,674.65) |
| Proffer Redbud Run | 70,994.00 | 96,810.00 | (25,816.00) |
| Proffer Canter Estates | 65,407.52 | 73,583.46 | (8,175.94) |
| Proffer Village at Harvest Ridge | - | 15,390.00 | (15,390.00) |
| Proffer Southern Hills | 166,940.00 | 73,650.00 | 93,290.00 |
| Proffer Snowden Bridge | 530,629.59 | 588,741.45 | (58,111.86) |
| 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 | 910,556.34 | 1,187,884.87 | (277,328.53) |
| Grand Total | 2,420,691.62 | 2,667,623.60 | (246,931.98) |

*1 Timing of receipt of payments

| (6) Commonwealth Revenue | 4/30/18 | 4/30/17 | |
|------------------------------------|----------------------|----------------------|-------------------|
| | FY18 | FY17 | Increase/Decrease |
| Motor Vehicle Carriers Tax | 22,886.25 | 26,854.52 | (3,968.27) |
| Mobile Home Titling Tax | 116,247.60 | 129,142.34 | (12,894.74) |
| Recordation Taxes | 416,352.73 | 426,395.03 | (10,042.30) |
| P/P State Reimbursement | 6,526,528.18 | 6,526,528.18 | - |
| Shared Expenses Comm.Atty. | 415,117.55 | 406,542.59 | 8,574.96 |
| Shared Expenses Sheriff | 1,898,853.16 | 1,828,136.57 | 70,716.59 |
| Shared Expenses Comm.of Rev. | 166,920.79 | 161,952.25 | 4,968.54 |
| Shared Expenses Treasurer | 125,693.67 | 130,853.72 | (5,160.05) |
| Shared Expenses Clerk | 353,219.25 | 362,135.07 | (8,915.82) |
| Public Assistance Grants | 3,767,024.32 | 3,566,488.06 | 200,536.26 |
| 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 | 128,358.00 | 96,269.00 | 32,089.00 |
| Rent/Lease Payments | 225,078.30 | 223,683.10 | 1,395.20 |
| Spay/Neuter Assistance State | 2,167.50 | 2,235.75 | (68.25) |
| Wireless 911 Grant | 52,602.63 | 52,112.67 | 489.96 |
| State Forfeited Asset Funds | 23,381.22 | 13,269.60 | 10,111.62 |
| Victim Witness-Commonwealth Office | 151,688.63 | 145,430.25 | 6,258.38 |
| F&R OEMS Reimbursement | 127.50 | 289.80 | (162.30) |
| Total | 14,827,757.48 | 14,374,717.13 | 453,040.35 |

*1

*2

*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

County of Frederick

General Fund

April 30, 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 | 22,435.26 | (16,011.90) |
| Emergency Services Grant Federal | 120,637.13 | 6,475.00 | 114,162.13 |
| Federal Forfeited Assets Treasury | 1,822.47 | - | 1,822.47 |
| Total | 130,432.13 | 38,713.26 | 91,718.87 |

(8) Expenditures

Expenditures increased \$5,830,085.33. **General Administration** increased \$1,081,492.97 and includes an increase of \$428,491 for the Children’s Services transfer due to increased expenses. **Public Safety** increased \$2,626,990.03 and reflects the year to date increase of \$1,710,697.62 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 \$243,066.94 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 \$94,547 over the previous year. **Community Development** reflects \$998,417.38 increase in transfers to the Economic Development Authority for EDA incentives. The Transfers increased \$9,237,772.96. See chart below:

| (9) Transfers Increased \$9,237,772.96) | 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 | (34,383.51) | (32,852.03) | (1,531.48) *5 |
| Debt Contingency | 4,323,620.00 | - | 4,323,620.00 *6 |
| Total | 58,528,372.25 | 49,290,599.29 | 9,237,772.96 |

*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, \$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
 April 30, 2018

| ASSETS | FY2018 <u>4/30/18</u> | FY2017 <u>4/30/17</u> | Increase <u>(Decrease)</u> |
|--|----------------------------|----------------------------|-------------------------------|
| Cash | 9,762,416.13 | 8,644,595.32 | 1,117,820.81 *1 |
| GL controls(est.rev/est.exp) | <u>(914,550.75)</u> | <u>(877,192.32)</u> | <u>(37,358.43)</u> |
| TOTAL ASSETS | <u>8,847,865.38</u> | <u>7,767,403.00</u> | <u>1,080,462.38</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 Fund Balance | 104,611.35 | 4,412.10 | 100,199.25 |
| | <u>6,236,007.03</u> | <u>5,367,985.90</u> | <u>868,021.13 *2</u> |
| TOTAL EQUITY | <u>6,340,618.38</u> | <u>5,372,398.00</u> | <u>968,220.38</u> |
| TOTAL LIABILITY & EQUITY | <u>8,847,865.38</u> | <u>7,767,403.00</u> | <u>1,080,462.38</u> |

NOTES:

*1 Cash increased \$1,117,820.81. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$868,021.13. 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 \$2,632,373.26.

| Current Unrecorded Accounts Receivable- | <u>FY18</u> |
|--|-------------------|
| Prisoner Billing: | 29,671.30 |
| Compensation Board Reimbursement 4/18 | <u>484,562.35</u> |
| Total | 514,233.65 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2018

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

| REVENUES: | <u>Appropriated</u> | FY2018 4/30/18 <u>Actual</u> | FY2017 4/30/17 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|-----------------------|------------------------------------|------------------------------------|-------------------------------|
| Credit Card Probation | - | 140.02 | 115.15 | 24.87 |
| Interest | | 64,848.86 | 25,568.59 | 39,280.27 |
| Supervision Fees | 72,435.00 | 27,775.00 | 24,953.62 | 2,821.38 |
| Drug Testing Fees | 1,000.00 | 200.00 | 275.00 | (75.00) |
| Work Release Fees | 379,828.00 | 249,686.50 | 261,560.97 | (11,874.47) |
| Prisoner Fees from other localities | 0.00 | 158.64 | 713.28 | (554.64) |
| Federal Bureau Of Prisons | 0.00 | 220.00 | 825.00 | (605.00) |
| Local Contributions | 7,730,746.00 | 7,730,749.00 | 6,988,314.00 | 742,435.00 |
| Miscellaneous | 7,500.00 | 6,117.31 | 22,888.94 | (16,771.63) |
| Phone Commissions | 336,000.00 | 218,476.91 | 233,882.04 | (15,405.13) |
| Food & Staff Reimbursement | 75,000.00 | 59,796.84 | 47,229.28 | 12,567.56 |
| Elec.Monitoring Part.Fees | 110,000.00 | 70,287.90 | 67,566.35 | 2,721.55 |
| Share of Jail Cost Commonwealth | 1,400,000.00 | 935,940.28 | 1,047,970.61 | (112,030.33) |
| Medical & Health Reimb. | 75,000.00 | 55,543.00 | 67,134.03 | (11,591.03) |
| Shared Expenses CFW Jail | 5,250,000.00 | 3,998,416.38 | 4,076,447.85 | (78,031.47) |
| State Grants | 276,233.00 | 122,488.00 | 276,233.00 | (153,745.00) |
| D.J.C.P. Grant | 0.00 | 0.00 | 252.00 | (252.00) |
| Local Offender Probation | 247,636.00 | 141,717.00 | 247,636.00 | (105,919.00) |
| 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 | 19,077,020.64 | 18,691,675.15 | 385,345.49 |
| EXPENDITURES: | 22,374,999.10 | 16,444,647.38 | 16,332,592.28 | 112,055.10 |
| Excess(Deficiency)of revenues over expenditures | (1,019,162.10) | 2,632,373.26 | 2,359,082.87 | 273,290.39 |
| 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 4/30/18 | | 6,236,007.03 | 5,367,985.90 | 868,021.13 |

County of Frederick
Fund 12 Landfill
April 30, 2018

| ASSETS | FY2018 4/30/18 | FY2017 4/30/17 | Increase (Decrease) |
|-----------------------------------|-----------------------------|-----------------------------|----------------------------|
| Cash | 38,010,869.06 | 34,456,222.85 | 3,554,646.21 |
| Receivables: | | | |
| Accounts Receivable | | | |
| Fees | 684,305.77 | 770,074.28 | (85,768.51) *1 |
| Accounts Receivable Other | 0.00 | 2,780.31 | (2,780.31) |
| 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>53,308,492.75</u> | <u>50,451,303.55</u> | <u>2,857,189.20</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>0.00</u> | <u>2,780.31</u> | <u>(2,780.31)</u> |
| TOTAL LIABILITIES | <u>13,238,157.40</u> | <u>12,988,489.76</u> | <u>249,667.64</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>30,182,524.80</u> | <u>27,481,831.95</u> | <u>2,700,692.85</u> *4 |
| TOTAL EQUITY | <u>40,070,335.35</u> | <u>37,462,813.79</u> | <u>2,607,521.56</u> |
| TOTAL LIABILITY AND EQUITY | <u>53,308,492.75</u> | <u>50,451,303.55</u> | <u>2,857,189.20</u> |

NOTES:

*1 Landfill receivables decreased \$85,768.51. Landfill fees at 4/18 were \$574,377.63 compared to \$523,103.75 at 4/17 for an increase of \$51,273.88. Delinquent fees at 4/18 were \$109,928.14 compared to \$246,395.10 at 4/17 for a decrease of \$136,466.96.

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

*3 The 4/30/18 encumbrance was \$29,368.55 for a 2018 Ford F-150.

*4 Fund balance increased \$2,700,692.85. 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 \$2,864,442.35 for year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 April 30, 2018

| FUND 12 LANDFILL REVENUES | Appropriated | FY2018 | FY2017 | YTD |
|---|-----------------------|----------------------|----------------------|-----------------------|
| | | 4/30/18 Actual | 4/30/17 Actual | Actual Variance |
| Credit Card Charges | 0.00 | 4,695.97 | 2,663.45 | 2,032.52 |
| Interest on Bank Deposits | 75,000.00 | 206,242.27 | 94,568.79 | 111,673.48 |
| Salvage and Surplus | 0.00 | 117,779.51 | 89,845.70 | 27,933.81 |
| Sanitary Landfill Fees | 5,920,000.00 | 4,830,429.33 | 4,475,207.31 | 355,222.02 |
| Charges to County | 0.00 | 427,142.91 | 418,804.87 | 8,338.04 |
| Charges to Winchester | 0.00 | 111,830.54 | 156,197.44 | (44,366.90) |
| Tire Recycling | 110,000.00 | 183,169.36 | 118,367.11 | 64,802.25 |
| Reg. Recycling Electronics | 66,000.00 | 44,534.16 | 42,616.00 | 1,918.16 |
| Greenhouse Gas Credit Sales | 10,000.00 | 4,918.95 | 51,019.52 | (46,100.57) |
| Miscellaneous | 48,000.00 | 6,704.56 | 7,855.96 | (1,151.40) |
| 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 | 144,852.84 | 171,872.38 | (27,019.54) |
| Landfill Gas To Electricity | 287,293.00 | 311,123.77 | 300,767.24 | 10,356.53 |
| Waste Oil Recycling | | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 6,734,695.00 | 6,393,424.17 | 5,929,785.77 | 463,638.40 |
| Operating Expenditures | 4,951,853.00 | 3,045,371.44 | 3,033,197.90 | 12,173.54 |
| Capital Expenditures | 5,041,000.00 | 483,610.38 | 2,232,508.16 | (1,748,897.78) |
| TOTAL Expenditures | 9,992,853.00 | 3,528,981.82 | 5,265,706.06 | (1,736,724.24) |
| Excess(deficiency)of revenue over expenditures | (3,258,158.00) | 2,864,442.35 | 664,079.71 | 2,200,362.64 |
| Fund Balance Per General Ledger | | 27,318,082.45 | 26,817,752.24 | 500,330.21 |
| FUND BALANCE ADJUSTED | | 30,182,524.80 | 27,481,831.95 | 2,700,692.85 |

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 VJCCCA 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) |
| June primary elections | (43,604) |
| COR refund - Rolling Frito Lay | (2,779) |
| COR refund - Essroc Ready Mix | (3,115) |
| COR refund - Arcadia Mobile Park | (3,314) |
| COR refund - Disabled Vet | (3,373) |
| COR refund - Shop N Save | (6,282) |
| COR refund - Handy Mart | (6,886) |
| | (4,603,762) |

Fund Balance, May 10, 2018 **37,168,113**