

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, January 16, 2019
3:45 p.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, January 16, 2019 at 3:45 p.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Gary Lofton; Jeffrey Boppe; and Angela Rudolph. Non-voting liaisons: William Orndoff, Treasurer; and Ellen Murphy, Commissioner of the Revenue.

Committee Members Absent: none

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; Jennifer Place, Budget Analyst; Karen Vacchio, PIO; and Nick Sabo, WRA Director.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 1 and 2 were approved under consent agenda.

1. The WRA Director requests an Airport fund supplemental appropriation in the amount of \$10,000 to hold the "Wings 'N Wheels" community event. No local funds required. See attached memo, p. 2.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,425. This amount represents court ordered restitution received. No local funds required. See attached memo, p. 3.

NO ACTION REQUIRED:

1. The Commissioner of the Revenue provided information on tax relief. See attached information, p. 4.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for December 2018. See attached, p. 5.
2. The Finance Director provides financial statements ending December 31, 2018. See attached, p. 6 – 16.
3. The Finance Director provides an FY 2019 Fund Balance Report ending January 11, 2019. See attached, p. 17.

Respectfully submitted,

FINANCE COMMITTEE

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

By 
Cheryl B. Shiffler, Finance Director



WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD
WINCHESTER, VIRGINIA 22602
(540) 662-5786

Memo

To: Cheryl Shiffler, Frederick County Finance Director
From: Nick Sabo, Winchester Regional Airport Authority Executive Director
Date: January 8, 2019
Re: Supplemental Appropriation Request - Airport Event Expenses

The purpose of this memorandum is to respectfully request appropriation of \$10,000 for expenses related to a community event called "Wings 'N Wheels", tentatively scheduled for June 1, 2019 at the Winchester Regional Airport. No local matching funds are required as offsetting revenues will be generated through collection of sponsorship, exhibitor, and vendor fees. If successful, our intention is to make this an annual event.

Note: although the requested appropriation is \$10,000, the actual amount expended will not exceed revenues collected. If approved, please create corresponding expense and revenue budget codes for Fund 17.

Thank you for your support and assistance. If you have questions or need additional information, please contact me directly at 540-662-5786.

Sincerely,

Nick Sabo
Executive Director
Winchester Regional Airport Authority

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 : Sheriff Restitution
DATE : January 9, 2019

We are requesting the following amounts to be appropriated in the following line items. These amounts represent as payment order by the court for restitution.

10/9/18 - \$2075.00 - This amount represents court order as payment from the defendant (Burkehammer) for all the hours worked during the case for Investigator Varnau. Please appropriate this amount to line item 3102-1005-000-000

12/12/18 - \$350 – This amount represents court ordered restitution for damage sustained to Deputy Bradford cruiser during an arrest on 11/29/17. Please appropriate this amount to line item 3102-3004-000-002

Thank you

LWM/adl

3-010-019040-0010

TAX RELIEF FOR ELDERLY, DISABLED, VETERANS AND SURVIVING SPOUSE OF KILLED IN ACTION			
TYPE OF TAX RELIEF	TAX YEAR	# APPROVED	DISCOUNT AMOUNT
ELDERLY	2015	537	\$269,684.71
	2016	564	\$288,031.72
	2017	552	\$321,264.40
	2018	562	\$335,186.54

TYPE OF TAX RELIEF	TAX YEAR	# APPROVED	DISCOUNT AMOUNT
DISABLED	2015	193	\$109,056.02
	2016	207	\$130,017.46
	2017	186	\$132,640.94
	2018	188	\$139,278.39

TYPE OF TAX RELIEF	TAX YEAR	# APPROVED	DISCOUNT AMOUNT
Veteran	2015	92	\$108,470.82
	2016	110	\$136,870.36
	2017	123	\$170,044.77
	2018	143	\$205,809.20

TYPE OF TAX RELIEF	TAX YEAR	# APPROVED	DISCOUNT AMOUNT
Surviving Spouse	2015	0	\$0.00
	2016	1	\$1,716.43
	2017	1	\$1,799.63
	2018	1	\$1,830.02

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
12/6/2018	FIRE AND RESCUE	12/18 Promotions	3505	1007	000	001	(2,710.93)
	FIRE AND RESCUE		3505	1001	000	107	2,710.93
	FIRE AND RESCUE		3505	1007	000	001	(2,310.49)
	FIRE AND RESCUE		3505	1001	000	058	2,310.49
	FIRE AND RESCUE		3505	1007	000	001	(2,785.94)
	FIRE AND RESCUE		3505	1001	000	010	2,785.94
	FIRE AND RESCUE		3505	1007	000	001	(2,710.99)
	FIRE AND RESCUE		3505	1001	000	085	2,710.99
	FIRE AND RESCUE		3505	1007	000	001	(2,782.80)
	FIRE AND RESCUE		3505	1001	000	125	2,782.80
	FIRE AND RESCUE		3505	1007	000	001	(2,303.02)
	FIRE AND RESCUE		3505	1001	000	106	2,303.02
	FIRE AND RESCUE		3505	1007	000	001	(3,112.14)
	FIRE AND RESCUE		3505	1001	000	084	3,112.14
	FIRE AND RESCUE		3505	1007	000	001	(2,300.14)
	FIRE AND RESCUE		3505	1001	000	092	2,300.14
	FIRE AND RESCUE		3505	1007	000	001	(2,502.26)
	FIRE AND RESCUE		3505	1001	000	053	2,502.26
	FIRE AND RESCUE		3505	1007	000	001	(2,300.84)
	FIRE AND RESCUE		3505	1001	000	093	2,300.84
	FIRE AND RESCUE		3505	1007	000	001	(2,300.84)
	FIRE AND RESCUE		3505	1001	000	083	2,300.84
	FIRE AND RESCUE		3505	1007	000	001	(2,777.99)
	FIRE AND RESCUE		3505	1001	000	127	2,777.99
12/10/2018	REFUSE COLLECTION	PURCHASE BOOKS	4203	8006	000	000	(200.00)
	REFUSE COLLECTION		4203	5411	000	000	200.00
12/10/2018	INSPECTIONS	TO COVER DEFICIT FUNDS	3401	1005	000	000	(2,000.00)
	INSPECTIONS		3401	1001	000	075	2,000.00
12/11/2018	COUNTY OFFICE BUILDINGS/COURTHOUSE	PURCHASE CART TO HOLD TABLES/CHAIRS IN BOS CLOSET	4304	5401	000	000	(600.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	000	600.00
12/11/2018	INSPECTIONS	TO COVER DEFICIT FUNDS	3401	1005	000	000	(1,000.00)
	INSPECTIONS		3401	1001	000	075	1,000.00
12/13/2018	OTHER	TO COVER DEFICIT IN ELECTRICITY FREDERICK COUNTY MIDDLE SCHOOL	1224	5302	000	000	(1,800.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	010	1,800.00
	OTHER		1224	5307	000	000	(1,600.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	010	1,600.00
12/13/2018	OTHER	TO COVER DEFICIT IN TELEPHONE FREDERICK COUNTY MIDDLE SCHOOL	1224	5302	000	000	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	200.00
12/21/2018	FIRE AND RESCUE	EMERGENCY LIGHTING & INSTALLATION ON NEW VEHICLE	3505	5408	000	000	(10,236.00)
	FIRE AND RESCUE	(reclass to fixed asset)	3505	8005	000	000	10,236.00
12/21/2018	SHERIFF	NOVEMBER EXPENSES	3102	5410	000	000	(6,000.00)
	SHERIFF		3102	5409	000	000	6,000.00

County of Frederick
 General Fund
 December 31, 2018

ASSETS	FY19 <u>12/31/18</u>	FY18 <u>12/31/17</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	49,917,517.06	46,788,841.54	3,128,675.52 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	3,825,716.05	3,468,797.20	356,918.85
Streetlights	1,226.94	1,211.09	15.85
Miscellaneous Charges	50,274.79	54,868.41	(4,593.62)
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	546.96	4,351.66	(3,804.70)
GL controls (est.rev / est. exp)	<u>(4,404,280.02)</u>	<u>(16,425,148.68)</u>	<u>12,020,868.66</u> (1) Attached
TOTAL ASSETS	<u>50,049,640.01</u>	<u>34,551,559.45</u>	<u>15,498,080.56</u>
LIABILITIES			
Retainage Payable	47,010.53	0.00	47,010.53
Performance Bonds Payable	761,210.00	1,188,847.76	(427,637.76)
Taxes Collected in Advance	188,095.15	497,932.48	(309,837.33)
Deferred Revenue	<u>3,877,516.78</u>	<u>3,525,429.97</u>	<u>352,086.81</u> *B
TOTAL LIABILITIES	4,873,832.46	5,212,210.21	(338,377.75)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,118,991.77	715,196.38	403,795.39 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	377,100.38	234,066.38	143,034.00
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	408,676.25	362,751.09	45,925.16
Historical Markers	17,726.59	17,501.27	225.32
Animal Shelter	1,226,179.07	1,091,175.27	135,003.80
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	5,158,521.68	4,160,177.57	998,344.11 (3) Attached
Parks Reserve	17,631.82	12,413.70	5,218.12
E-Summons Funds	163,429.73	78,269.19	85,160.54
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>35,494,346.73</u>	<u>21,474,594.86</u>	<u>14,019,751.87</u> (4) Attached
TOTAL EQUITY	<u>45,175,807.55</u>	<u>29,339,349.24</u>	<u>15,836,458.31</u>
TOTAL LIAB. & EQUITY	<u>50,049,640.01</u>	<u>34,551,559.45</u>	<u>15,498,080.56</u>

NOTES:

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

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

BALANCE SHEET

(1) GL Controls	FY19	FY18	Inc/(Decrease)
Est.Revenue	180,176,369	172,209,964	7,966,405
Appropriations	(79,987,939)	(84,594,267)	4,606,328
Est.Tr.to Other fds	(105,711,701)	(104,756,042)	(955,660)
Encumbrances	1,118,992	715,196	403,795
	(4,404,280)	(16,425,149)	12,020,869

(2) General Fund Purchase Orders 12/18

DEPARTMENT	Amount	
Commonwealth Attorney	3,925.32	HON Systems Furniture
County Office Buildings	23,940.00	Control System Public Safety Building
	3,100.00	Water Conditioner
Fire and Rescue	47,300.00	Uniforms
	4,215.00	Emergency lighting, Siren, Console includes installation for the Ford F-250 Training Purposes
	4,000.00	Install Lighting
	16,664.00	Washer Extractor With Installation
	31,270.55	2019 Ford F-250
	47,300.00	Protective Clothing
	7,524.79	Motorola Mobile Radio with Multiband Antenna
Parks	10,235.23	Emergency Lighting for 2019 Ford F-250 includes Installator
	40,355.15	Outdoor Gym & Installation Sherando
	56,057.00	Frederick Heights Park Trail
	560.40	Agricultural Supplies
	527,200.00	Sherando Park Recreation Access Project
	9,512.04	Event Shirts
	5,650.00	Sand for Volleyball Courts
	2,878.47	IP Video System
Public Safety	4,290.00	Youth Basketball Uniforms
	40,438.46	Carousel Installation Project Management
	30,375.00	ITS Equipment & Emergency Notification Software & Service
	5,000.00	Clear Lot At North Mountain Tower
	4,586.60	Cable, Connectors, and Mounts
Sheriff	12,819.20	North Mountain Tower Inspection/Includes Materials and Labor
	4,540.00	One Solution Software and Installation Service
	2,053.06	Body Armor Vest Carriers (48)
	16,024.54	Combat Uniforms
	7,141.18	Uniforms
	4,217.38	Tactical Equipment
	2,892.00	(2) Raptor K Band Radar
	3,250.00	Intoximeters
	3,125.00	Truck Vault With Accessories
	127,600.00	Armored Swat Van
	4,107.44	(4) Nikon Cameras
	4,843.96	Dell Computer with (2) Monitors
Total	1,118,991.77	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 12/31/18	2,751,622.38	87,651.67	463,712.91	1,855,534.72	5,158,521.68

Designated Other Projects Detail

Administration	327,492.71	
Bridges	14,714.00	
Historic Preservation	158,000.00	12/11/14 Board Action designated \$50,000 for final debt payment
Library	200,857.01	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	81,706.00	
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	1,855,534.72	

Other Proffers 12/31/18

(4) Fund Balance Adjusted	
Ending Balance 12/18	44,247,902.53
Revenue 12/18	82,018,458.79
Expenditures 12/18	(39,674,428.80)
Transfers 12/18	(51,097,585.79)
12/18 Ending Balance	35,494,346.73

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

REVENUES:	<u>Appropriated</u>	FY19 12/31/18 <u>Actual</u>	FY18 12/31/17 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	123,179,515.00	53,478,452.87	51,453,139.22	2,025,313.65 (1)
Other local taxes	36,959,731.00	11,308,093.26	11,214,649.75	93,443.51 (2)
Permits & Privilege fees	1,838,386.00	1,030,213.66	1,062,366.11	(32,152.45) (3)
Revenue from use of money and property	526,810.00	800,130.27	413,541.47	386,588.80 (4)
Charges for Services	3,061,899.00	1,493,377.56	1,419,637.97	73,739.59
Miscellaneous	530,579.29	303,299.00	380,058.51	(76,759.51)
Recovered Costs	1,618,949.00	1,054,013.27	841,921.02	212,092.25 (5)
Proffers	0.00	711,462.09	690,852.32	20,609.77 (5)
Intergovernmental:				
Commonwealth	12,460,499.74	11,774,914.53	11,640,839.72	134,074.81 (6)
Federal	0.00	8,501.95	9,795.00	(1,293.05) (7)
Insurance Recoveries	0.00	3,104.33	0.00	3,104.33
Transfers	0.00	52,896.00	0.00	52,896.00
TOTAL REVENUES	180,176,369.03	82,018,458.79	79,126,801.09	2,891,657.70
EXPENDITURES:				
General Administration	12,945,879.26	7,398,210.99	7,026,272.96	371,938.03
Judicial Administration	2,924,157.74	1,381,747.82	1,256,908.88	124,838.94
Public Safety	38,840,792.87	19,920,105.92	20,073,829.59	(153,723.67)
Public Works	6,251,106.13	2,526,560.26	2,159,239.59	367,320.67
Health and Welfare	10,200,498.00	4,179,281.10	4,153,337.90	25,943.20
Education	81,080.00	40,540.00	38,160.00	2,380.00
Parks, Recreation, Culture	8,659,114.78	3,479,473.70	3,306,539.14	172,934.56
Community Development	2,184,007.71	748,509.01	2,673,204.19	(1,924,695.18)
TOTAL EXPENDITURES	82,086,636.49	39,674,428.80	40,687,492.25	(1,013,063.45) (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	103,613,004.33	51,097,585.79	54,856,635.60	(3,759,049.81) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(5,523,271.79)	(8,753,555.80)	(16,417,326.76)	(7,663,770.96)
Fund Balance per General Ledger		44,247,902.53	37,891,921.62	6,355,980.91
Fund Balance Adjusted to reflect Income Statement 12/31/18		35,494,346.73	21,474,594.86	14,019,751.87

(1)General Property Taxes	FY19	FY18	Increase/Decrease
Real Estate Taxes	29,265,624	27,956,242	1,309,382
Public Services	1,202,351	1,402,899	(200,548)
Personal Property	22,320,741	21,395,961	924,780
Penalties and Interest	520,946	535,847	(14,901)
Credit Card Chgs./Delinq.Advertising	(16,432)	(27,381)	10,949
Adm.Fees For Liens&Distress	185,224	189,571	(4,347)
	53,478,453	51,453,139	2,025,314

(2) Other Local Taxes

Local Sales Tax	4,866,113.53	4,697,581.87	168,531.66
Communications Sales Tax	390,737.08	418,112.79	(27,375.71)
Utility Taxes	1,298,499.45	1,351,671.82	(53,172.37) *1
Business Licenses	952,072.58	1,052,577.86	(100,505.28)
Auto Rental Tax	60,958.68	46,996.47	13,962.21
Motor Vehicle Licenses Fees	437,545.11	470,667.63	(33,122.52)
Recordation Taxes	925,290.16	838,697.68	86,592.48
Meals Tax	2,070,338.69	2,024,859.31	45,479.38
Lodging Tax	290,503.11	294,011.30	(3,508.19)
Street Lights	11,864.87	15,363.02	(3,498.15)
Star Fort Fees	4,170.00	4,110.00	60.00
Total	11,308,093.26	11,214,649.75	93,443.51

(3)Permits&Privileges

Dog Licenses	19,217.83	19,139.00	78.83
Land Use Application Fees	6,225.00	6,325.00	(100.00)
Transfer Fees	1,707.97	1,714.27	(6.30)
Development Review Fees	188,557.14	243,007.00	(54,449.86)
Building Permits	592,331.64	567,052.26	25,279.38
2% State Fees	6,809.58	7,804.58	(995.00)
Electrical Permits	61,997.50	61,054.00	943.50
Plumbing Permits	14,314.00	10,294.00	4,020.00
Mechanical Permits	56,401.00	53,899.00	2,502.00
Sign Permits	1,075.00	4,925.00	(3,850.00)
Permits Commerical Burning	25.00	100.00	(75.00)
Blasting Permits	195.00	195.00	-
Land Disturbance Permits	79,657.00	86,157.00	(6,500.00)
Commercial Pump and Haul Fee	500.00	-	500.00
Residential Pump and Haul Fee	100.00	500.00	(400.00)
Transfer Development Rights	1,100.00	200.00	900.00
Total	1,030,213.66	1,062,366.11	(32,152.45)

(4) Revenue from use of

Money	779,736.72	383,091.37	396,645.35
Property	20,393.55	30,450.10	(10,056.55)
Total	800,130.27	413,541.47	386,588.80

*1 Timing of the receipt of revenue in current month.

(5) Recovered Costs	FY19	FY18	Increase/Decrease
	12/31/2018	12/31/2017	
Recovered Costs Treasurer's Office	819.00	32,772.00	(31,953.00)
Recovered Costs Social Services	7,883.18	-	7,883.18
Purchasing Card Rebate	205,315.50	156,281.56	49,033.94
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Costs F&R Fee Recovery	177,586.94	101,177.06	76,409.88
Recovered Cost Fire Companies	171,346.53	94,182.34	77,164.19
Recovered Costs Sheriff	28,850.00	11,125.00	17,725.00
Reimbursement Circuit Court	4,773.12	5,244.61	(471.49)
Reimb.Public Works/Planning Clean Up	2,042.47	1,283.68	758.79
Clarke County Container Fees	27,871.27	24,891.95	2,979.32
City of Winchester Container Fees	20,651.01	22,428.48	(1,777.47)
Refuse Disposal Fees	54,238.15	53,092.37	1,145.78
Recycling Revenue	29,474.10	44,664.76	(15,190.66)
Sheriff Restitution	2,075.00	-	2,075.00
Container Fees Bowman Library	753.48	926.36	(172.88)
Reimb.of Expenses Gen.District Court	15,641.32	14,846.53	794.79
Reimb.Task Force	34,297.00	26,529.62	7,767.38
Reimb. Elections	2,155.98	-	2,155.98
Westminster Canterbury Lieu of Tax	18,651.80	18,651.80	-
Grounds Maint. Frederick County Schools	153,344.57	142,671.65	10,672.92
Comcast PEG Grant	43,722.50	43,292.00	430.50
Fire School Programs	11,680.00	11,288.00	392.00
Clerks Reimbursement to County	4,627.50	5,094.36	(466.86)
Reimb. Sheriff	8,951.85	4,215.89	4,735.96
Subtotal Recovered Costs	1,054,013.27	841,921.02	212,092.25
Proffer Sovereign Village	32,928.57	-	32,928.57
Proffer Lynnehaven	-	3,378.31	(3,378.31)
Proffer Redbud Run	58,086.00	32,270.00	25,816.00
Proffer Canter Estates	-	57,231.58	(57,231.58)
Proffer Southern Hills	97,256.82	127,660.00	(30,403.18)
Proffer Snowden Bridge	498,785.70	416,621.43	82,164.27
Proffer Cedar Meadows	24,405.00	53,691.00	(29,286.00)
Subtotal Proffers	711,462.09	690,852.32	20,609.77
Grand Total	1,765,475.36	1,532,773.34	232,702.02

(6) Commonwealth Revenue	FY19	FY18	
	12/31/2018	12/31/2017	Increase/Decrease
Motor Vehicle Carriers Tax	38,825.41	22,886.25	15,939.16
Mobile Home Titling Tax	45,437.66	54,528.49	(9,090.83)
Recordation Taxes	243,034.09	187,177.20	55,856.89
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	227,381.07	228,328.33	(947.26)
Shared Expenses Sheriff	1,042,698.00	1,027,896.59	14,801.41
Shared Expenses Comm.of Rev.	93,644.71	91,613.47	2,031.24
Shared Expenses Treasurer	68,954.25	53,671.72	15,282.53
Shared Expenses Clerk	191,854.88	195,692.75	(3,837.87)
Public Assistance Grants	2,421,927.70	2,536,509.94	(114,582.24)
Litter Control Grants	18,330.00	14,774.00	3,556.00
Four-For-Life-Funds	88,718.24	85,262.32	3,455.92
Emergency Services Fire Program	260,328.00	251,441.00	8,887.00
DMV Grant Funding	15,480.31	14,220.85	1,259.46
Parks -State Grants	23,985.27	-	23,985.27
State Grant Emergency Services	-	15,925.00	(15,925.00)
Sheriff State Grants	11,360.00	36,207.35	(24,847.35)
JJC Grant Juvenile Justice	32,090.00	64,180.00	(32,090.00)
Rent/Lease Payments	116,451.39	115,528.52	922.87
Spay/Neuter Assistance State	314.45	134.90	179.55
Wireless 911 Grant	107,046.20	29,144.98	77,901.22
State Forfeited Asset Funds	12,321.29	17,584.42	(5,263.13)
VA Dept. of Health	93,033.80	-	93,033.80
Victim Witness-Commonwealth Office	95,169.63	71,475.96	23,693.67
F&R OEMS Reimbursement	-	127.50	(127.50)
Total	11,774,914.53	11,640,839.72	134,074.81

County of Frederick**General Fund**

December 31, 2018

(7) Federal Revenue	FY19	FY18	Increase/Decrease
Payments In Lieu of Taxes	352.20	0.00	352.20
Federal Forfeited Assets DOJ	-	1,549.17	(1,549.17)
Federal Funds Sheriff	8,149.75	6,423.36	1,726.39
Forfeited Assets Treasury	-	1,822.47	(1,822.47)
Total	8,501.95	9,795.00	(1,293.05)

(8) Expenditures

Expenditures decreased \$1,013,063.45. **General Administration** increased \$371,938.03 and includes \$163,585.88 in IT for firewall support, switch and smartnet contract, and switch replacement core data network. **Public Works** increased \$367,320.67 and includes the \$192,664.02 for the Stephenson Compactor Site and an Engineering purchase for a 2018 Ford F-150 4x4 at a cost of \$28,408.00. Additionally, \$25,406 for a heat pump that includes installation and \$32,400 for a control system. **Community Development** decreased \$1,924,695.18 and was impacted by the \$2,000,000 transfer to Economic Development Authority for economic incentive for the Navy Credit Union in the previous year. The transfers decreased \$3,759,049.81. See chart below:

(9) Transfers Decreased \$3,759,049.81	FY19	FY18	Increase/Decrease	
Transfer to School Operating	41,730,199.45	40,951,338.87	778,860.58	*1
Transfer to Debt Service Schools	7,267,910.00	7,986,237.50	(718,327.50)	*2
Transfer to Debt Service County	1,552,312.20	1,525,259.37	27,052.83	*3
Transfer School Operating Capital	503,416.47	-	503,416.47	*4
Operational Transfers	43,747.67	70,179.86	(26,432.19)	*5
Board Contingency	0.00	4,323,620.00	(4,323,620.00)	*6
Total	51,097,585.79	54,856,635.60	(3,759,049.81)	

*1 School Operating FY19 was \$542,862.45 C/F encumbrances and \$41,187,337 for half the School Operating. The FY18 total was C/F that includes School encumbrances of \$1,032,255.77, grant funds for \$285,003.55 received in FY17 for specific purposes, and \$997,264.55 represents unspent FY17 funds to be spent on buses. Additionally \$38,636,815 for half the School operating.

*2 The transfer to debt service was reduced \$718,327.50.

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

*4 School Operating Capital includes \$316,537.71 that represents a carry forward of unspent, restricted grant funds and \$186,878.76 carry forward of unspent funds for the purchase of a school bus and security equipment.

*5 Timing of Insurance Charge Outs.

*6 Board of Supervisors Capital.

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

ASSETS	FY2019 <u>12/31/18</u>	FY2018 <u>12/31/17</u>	Increase <u>(Decrease)</u>
Cash	8,568,433.78	8,776,390.97	(207,957.19) *1
GL controls(est.rev/est.exp)	<u>(1,456,447.48)</u>	<u>(1,003,200.50)</u>	<u>(453,246.98)</u>
TOTAL ASSETS	<u>7,111,986.30</u>	<u>7,773,190.47</u>	<u>(661,204.17)</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,551,494.10</u>	<u>2,507,247.00</u>	<u>44,247.10</u>
TOTAL LIABILITIES	<u>2,551,494.10</u>	<u>2,507,247.00</u>	<u>44,247.10</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	85,862.44	15,961.60	69,900.84
	<u>4,474,629.76</u>	<u>5,249,981.87</u>	<u>(775,352.11) *2</u>
TOTAL EQUITY	<u>4,560,492.20</u>	<u>5,265,943.47</u>	<u>(705,451.27)</u>
TOTAL LIABILITY & EQUITY	<u>7,111,986.30</u>	<u>7,773,190.47</u>	<u>(661,204.17)</u>

NOTES:

*1 Cash decreased \$207,957.19. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance decreased \$775,352.11. The beginning balance was \$5,566,043.76 that includes adjusting entries, budget controls for FY19(\$1,316,409.00) and the year to date revenue less expenditures \$224,995.00.

Current Unrecorded Accounts Receivable-	<u>FY19</u>
Prisoner Billing:	30,324.20
Compensation Board Reimbursement 12/18	<u>279,197.61</u>
Total	309,521.81

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

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2019 12/31/18 <u>Actual</u>	FY2018 12/31/17 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	248.87	43.76	205.11
Interest		33,167.73	20,902.98	12,264.75
Supervision Fees	56,096.00	25,837.00	15,043.00	10,794.00
Drug Testing Fees	1,000.00	135.00	103.45	31.55
Work Release Fees	350,628.00	161,007.25	141,077.63	19,929.62
Prisoner Fees from other localities	0.00	237.96	0.00	237.96
Federal Bureau Of Prisons	0.00	55.00	110.00	(55.00)
Local Contributions	7,824,994.00	3,990,079.50	4,570,527.75	(580,448.25)
Miscellaneous	7,501.00	1,590.84	1,656.68	(65.84)
Phone Commissions	400,000.00	103,926.88	91,607.53	12,319.35
Food & Staff Reimbursement	80,000.00	22,945.35	29,207.68	(6,262.33)
Elec.Monitoring Part.Fees	97,000.00	67,631.86	34,155.07	33,476.79
Share of Jail Cost Commonwealth	1,350,000.00	316,756.00	326,160.60	(9,404.60)
Reimb. Of Prior Year Deficit			0.00	
Medical & Health Reimb.	85,000.00	23,509.89	31,837.48	(8,327.59)
Shared Expenses CFW Jail	5,400,000.00	2,204,885.46	2,086,294.38	118,591.08
State Grants	276,233.00	73,716.00	64,092.00	9,624.00
D.J.C.P. Grant	0.00	0.00	69,832.00	(69,832.00)
Local Offender Probation	277,467.00	67,354.00	0.00	67,354.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer From General Fund	5,266,848.00	3,893,932.50	4,045,844.25	(151,911.75)
TOTAL REVENUES	21,472,767.00	10,987,017.09	11,528,496.24	(541,479.15)
EXPENDITURES:	23,015,076.92	10,762,022.09	9,882,148.14	879,873.95
Excess(Deficiency)of revenues over expenditures	(1,542,309.92)	224,995.00	1,646,348.10	(1,421,353.10)
FUND BALANCE PER GENERAL LEDGER		<u>4,249,634.76</u>	<u>3,603,633.77</u>	<u>646,000.99</u>
Fund Balance Adjusted To Reflect Income Statement 12/31/18		4,474,629.76	5,249,981.87	(775,352.11)

County of Frederick
Fund 12 Landfill
December 31, 2018

ASSETS	FY2019 12/31/18	FY2018 12/31/17	Increase (Decrease)
Cash	37,989,277.89	37,157,395.82	831,882.07
Receivables:			
Accounts Receivable			
Fees	770,373.90	533,200.46	237,173.44 *1
Accounts Receivable Other	2,611.20	2,273.44	337.76
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	47,529,650.90	47,158,186.20	371,464.70
Accumulated Depreciation	(31,283,925.70)	(29,232,078.83)	(2,051,846.87)
GL controls(est.rev/est.exp)	(4,063,691.00)	(2,871,762.00)	(1,191,929.00)
TOTAL ASSETS	50,860,297.19	52,663,215.09	(1,802,917.90)
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	173,153.49	158,608.75	14,544.74
Accrued Remediation Costs	13,126,481.90	12,807,957.65	318,524.25 *2
Deferred Revenue Misc.Charges	2,611.20	2,273.44	337.76
TOTAL LIABILITIES	13,302,246.59	12,968,839.84	333,406.75
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	55,887.55	386,396.00	(330,508.45) *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	27,643,721.05	29,449,537.25	(1,805,816.20) *4
TOTAL EQUITY	37,558,050.60	39,694,375.25	(2,136,324.65)
TOTAL LIABILITY AND EQUITY	50,860,297.19	52,663,215.09	(1,802,917.90)

NOTES:

*1 Landfill receivables increased \$237,173.44. Landfill fees at 12/18 were \$598,585.35 compared to \$463,335.25 at 12/17 for an increase of \$135,250.10. Delinquent fees at 12/18 were \$217,818.38 compared to \$69,865.21 at 12/17 for an increase of \$147,953.17.

*2 Remediation increased \$318,524.25 and includes \$271,591.00 for post closure and \$46,933.25 interest.

*3 The encumbrance balance at 12/31/18 was \$55,887.55 and includes \$31,819.55 for a 2019 Ford F-250 truck, and \$24,068.00 for a Toyota gas forklift.

*4 Fund balance decreased \$1,805,816.20. The beginning balance was \$31,691,389.40 and includes adjusting entries, budget controls for FY19(\$30,199), C/F Landfill projects(\$3,706,000), and (\$311,469.35) for year to date revenue less expenses.

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

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY2019 12/31/18 <u>Actual</u>	FY2018 12/31/17 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	2,988.02	1,845.80	1,142.22
Interest on Bank Deposits	120,000.00	145,265.72	72,604.30	72,661.42
Salvage and Surplus	75,000.00	80,722.15	80,089.51	632.64
Sanitary Landfill Fees	6,562,000.00	3,578,770.70	2,950,140.66	628,630.04
Charges to County	0.00	307,341.30	268,547.35	38,793.95
Charges to Winchester	0.00	80,252.35	69,949.32	10,303.03
Tire Recycling	142,500.00	116,228.78	124,957.49	(8,728.71)
Reg. Recycling Electronics	91,200.00	30,800.00	24,301.00	6,499.00
Greenhouse Gas Credit Sales	0.00	29,680.82	4,918.95	24,761.87
Miscellaneous	0.00	169.00	178.00	(9.00)
Renewable Energy Credits	168,402.00	80,132.04	89,808.12	(9,676.08)
Landfill Gas To Electricity	312,837.00	143,792.13	159,885.85	(16,093.72)
Insurance Recoveries		4,872.23	0.00	4,872.23
Waste Oil Recycling		0.00	0.00	0.00
TOTAL REVENUES	<u>7,471,939.00</u>	<u>4,601,015.24</u>	<u>3,847,226.35</u>	<u>753,788.89</u>
Operating Expenditures	5,567,138.00	2,054,743.24	1,618,557.17	436,186.07
Capital Expenditures	6,024,379.55	2,857,741.35	97,214.38	2,760,526.97
TOTAL Expenditures	<u>11,591,517.55</u>	<u>4,912,484.59</u>	<u>1,715,771.55</u>	<u>3,196,713.04</u>
Excess(deficiency)of revenue over expenditures	(4,119,578.55)	(311,469.35)	2,131,454.80	(2,442,924.15)
Fund Balance Per General Ledger		<u>27,955,190.40</u>	<u>27,318,082.45</u>	<u>637,107.95</u>
FUND BALANCE ADJUSTED		27,643,721.05	29,449,537.25	(1,805,816.20)

County of Frederick, VA
Report on Unreserved Fund Balance
January 11, 2019

Unreserved Fund Balance, Beginning of Year, July 1, 2018 **46,153,037**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds	(52,569)
C/F Fire Company Capital	(224,818)
C/F Capital impact study	(59,067)
C/F Sheriff auto claim reimbursement	(15,191)
C/F Parks projects	(324,382)
C/F compactor rehab	(19,500)
C/F Middletown convenience site	(45,000)
C/F Stephenson convenience site	(385,342)
C/F spay/neuter program	(6,521)
C/F design/build animal shelter addition	(6,727)
C/F county admin bldg maintenance projects	(31,044)
C/F School Operating	(503,416)
	(1,673,577)

Other Funding / Adjustments

COR refund - Ascar Leasing	(2,521)
COR refund - BMW Financial	(2,790)
COR refund - Bowman Properties	(3,283)
COR refund - Capital Meats	(23,136)
Sheriff SWAT vehicle	(130,943)
COR refund - Acar Leasing	(3,026)
COR refund - Toyota Leasing	(4,087)
COR refund - Toyota Leasing	(3,714)
COR refund - Disabled Veteran	(3,492)
COR refund - Disabled Veteran	(3,907)
COR refund - Disabled Veteran	(7,297)
COR refund - American Telephone	(2,712)
COR refund - APC PCS LLC	(40,650)
Return unspent FY 18 VJCCCA funds	(41,450)
School Safety Phase II	(1,264,000)
COR refund - Enterprise FM	(5,786)
COR refund - Disabled Veteran	(2,543)
COR refund - Disabled Veteran	(3,501)
COR refund - Disabled Veteran	(12,290)
	(1,561,127)

Fund Balance, January 11, 2019 **42,918,333**