

FINANCE COMMITTEE & AUDIT COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, April 17, 2019
8:00 a.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, April 17, 2019 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Gary Lofton; Jeffrey Boppe; Angela Rudolph-Wiseman; and William Orndoff (non-voting liaison).

Committee Members Absent: Ellen Murphy, Commissioner of the Revenue (non-voting liaison).

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Deputy County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; Denny Linaburg, F&R Chief; Melissa Rice, Victim Witness Program Manager; Jennifer Place, Budget Analyst; Delsie Jobe, DSS Administrative Services Manager; Melissa Neal, F&R Administrative Assistant; and Christine Bauserman, EMS Billing Manager.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 1 – 4 were approved under consent agenda.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$34,576.31. This amount represents a reimbursement from the Secret Service. No local funds required. See attached information, p. 3 – 4.
2. The Sheriff request a General Fund supplemental appropriation in the amount of \$19,561.75. This amount represents an auto insurance claim for equipment. No local funds required. See attached information, p. 5 – 6.
3. The VJCCA requests a General Fund budget transfer in the amount of \$23,000 from salaries to client services. No local funds required. See attached memo, p. 7.
4. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$5,524.38. This amount represents an insurance reimbursement for vandalism at the Old Frederick County Middle School. No local funds required. See attached memo, p. 8 – 9.
5. The Victim Witness Program Manager requests a General Fund budget transfer in the amount of \$17,039 from fringe benefits to various operating line items. No local funds required. See attached information, p. 10 – 14. The committee recommends approval.
6. The Social Services Director requests a General Fund budget decrease in the amount of \$340,500. Of this amount, \$53,298 are local dollars. The reduction represents yearend adjustments to bring the County budget in line with the State budget. See the attached memo, p. 15 – 18. The committee recommends approval.
7. The Fire & Rescue Chief requests an F&R Expense Recovery Fund (Fund 30) supplemental appropriation in the amount of \$458,144. This amount represents revenue expected to be received in excess of budgeted revenue. No local funds are required. See attached memo, p. 19. The committee recommends approval.

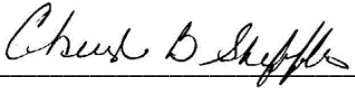
INFORMATION ONLY:

1. The Finance Director provides a Fund 10 Transfer Report for March 2019. See attached, p. 20 – 21.
2. The Finance Director provides financial statements ending March 31, 2019. See attached, p. 22 – 32.
3. The Finance Director provides an FY 2019 Fund Balance Report ending April 12, 2019. See attached, p. 33.

Respectfully submitted,

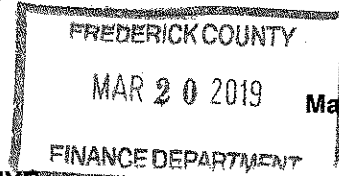
FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Jeffrey Boppe
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 Lenny Millholland
Subject : Reimbursements - Appropriation
Date : March 21, 2019

Frederick County Sheriff's Office has received reimbursements from the Secret Services totaling \$34,576.31. This amount has been posted to 3-010-033010-0025. We are requesting appropriation into the following budget lines items:

\$15,736.19 – Overtime - 3102-1005-000-000

\$18,840.12 – Travel – 3102-5506-000-000

Total = \$34,576.31

Thank you.

LWM/adl

C.S. 2/21/19 \$21,725.38
1/30/19 \$11,910.57
3/8/19 \$ 940.36

\$ 34,576.31

(revenue not budgeted)

Angela Lineweaver

3010-033010-0025

From: Dave Ellinger
Sent: Monday, March 18, 2019 3:56 PM
To: Angela Lineweaver
Subject: Funds Transfers
Attachments: scan0002.pdf

I have attached the reimbursements received form the IRS for our travel and overtime that covers the fist six months, July thru December 2018. Here is the breakdown of funds that you need to request a transfer for.

Received: \$34,576.31

Funds to go to Overtime - 1005: \$15,736.19

Funds to go to Travel - 5506: \$18,840.12

Date	Deposit	Overtime - 1005	Travel - 5506	Month
2/21/2019	\$12,415.13	\$3,745.14	\$8,669.99	July
2/21/2019	\$3,956.48	\$827.40	\$3,129.08	August
2/21/2019	\$5,353.77	\$827.40	\$4,526.37	September
1/30/2019	\$5,059.40	\$4,068.95	\$990.45	October
1/30/2019	\$6,851.17	\$5,326.94	\$1,524.23	November
3/8/2019	\$940.36	\$940.36	\$0.00	December
	\$34,576.31	\$15,736.19	\$18,840.12	

21,725.38
2/21/19
11,910.57
11/30/19

Thanks,

Dave

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 : April 10, 2019
SUBJECT : Insurance Reimbursement

We are requesting the insurance check received in the amount of \$19,561.75 for the auto claim dated December 14, 2018 involving Deputy Bradford be appropriated into the following line items. This amount is for items that has been damaged in the accident and needs to be replaced

3102-5401-000-000 – Office Supplies

Seiko MP-A40-BT-00A Mobile Printer - \$516.55
Datalogic MG112041-001-412B Scanner - \$239.45
Getac B300 Laptop - \$3,299.12 (replacement cost)
Total – \$4,055.12

3102-5408-000-000 – Vehicle/Power Equipment

Whelen Justice Lightbar - \$2,485.00
Motorola XTS 2500 Mobile Radio - \$6,946.63 (replacement cost)
Total - \$9,431.63

3102-5409-000-000 – Police Supplies

Intoximeter Alcosensor III - \$335.00
MPH Speed S Lidar - \$1,295.00
Decatur Responder 1000 - \$2,999.00
Kustom Signals Raptor RPI - \$1,446.00
Total - \$6,075.00

Grand total = \$19,561.75

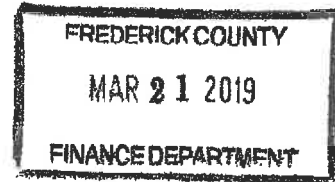
Thank you

LWM/adl

3-010-018990-0001
c.s 3/25/19



VACORP



March 13th, 2019

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: 0342018238410
Date of Loss: 12/14/2018

Dear Ms. Place:

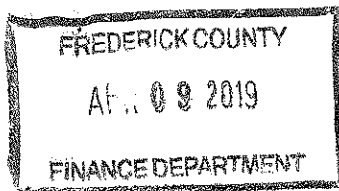
Enclosed please find VACORP inland marine check in the amount of \$19,561.75 for the equipment damaged in an accident that occurred on 12/14/2018. This payment was based on the invoices/purchase orders submitted totaling \$20,061.75 less \$500.00 deductible.

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



Peter Roussos
COURT SERVICES DIRECTOR

26TH DISTRICT COURT
SERVICE UNIT
26 Rouss Ave., Suite 100
Winchester, VA 22601
(540) 722-7960
Fax: (540) 667-4818

Andrew K. Block, Jr.
Director

COMMONWEALTH of VIRGINIA

Department of Juvenile Justice
Twenty-Sixth Judicial District Court Service Unit

SERVING:
Winchester City
Harrisonburg City
Clarke County
Frederick County
Page County
Rockingham County
Shenandoah County
Warren County

April 4, 2019

Ms. Cheryl Shiffler, Finance Director
107 North Kent Street
Winchester, Virginia

RE: Transfer of Funds

Dear Cheryl,

Please be advised that due to vacancies in our three VJCCCA funded positions with Frederick County, we would like to move \$23,000.00 from salaries (\$10,000.00 from Line Item 033030-1001-000-001, \$5,000.00 from Line Item 033030-1001-000-002 and \$8,000.00 from Line Item 033030-1003-000-000) to Supervision Plan Services (Line Item 033030-3002-000-004) to be utilized for services for our clients. No local funds will be needed as this money is solely from the VJCCCA grant.

Please feel free to contact me should you have any questions.

Respectfully,

Peter Roussos, Director
26th District Court Service Unit



COUNTY of FREDERICK

Jay E. Tibbs


Deputy County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

jtibbs@fcva.us

TO:	Finance Committee
FROM:	Jay E. Tibbs, Deputy County Administrator 
SUBJECT:	Appropriation of Insurance Reimbursement
DATE:	April 8, 2019

Attached please find a copy of a check received from VACoRP in the amount of \$5,524.38 for a property claim dated February 16, 2009 in which vandals damaged property and equipment at the old Frederick County Middle School. Staff is seeking appropriation of these funds into the following budget line item 4-010-043040-3004-000-000 – Repair and Maintenance Buildings & Grounds.

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

Attachment

3-010-018990-0001

c.s. 4/9/19



COUNTY of FREDERICK

Finance Department
Cheryl B. Shiffler
Director

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

MEMORANDUM

TO: Monica Ritenour, County Administrator's Office

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

DATE: April 5, 2019

SUBJECT: Insurance Reimbursement

Attached is a copy of a check received from VACoRP in the amount of \$5,524.38 for the property claim dated February 16, 2019 in which vandals damaged property and equipment at the old Frederick County Middle School. This amount represents the estimates and invoices provided minus the \$1,000 deductible.

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.

Sharon Kibler

From: Melissa Rice
Sent: Tuesday, March 26, 2019 11:50 AM
To: Cheryl Shiffler
Cc: Sharon Kibler
Subject: Request of transfer - to Finance Committee
Attachments: SVictim Wit19031813130.pdf

I am requesting a transfer of funds from Fringe Benefits (\$17,039) – Health Insurance line item, due to my two full time employees currently do not use that money because they are insured by the spouses plans. I have provided DCJS with the proper paperwork and documentation which I have attached to explain the transfer – and line items and description of transfers. Could you please place this on the finance committee meetings agenda for discussion.

Thank you.

Melissa D. Rice, Director

Frederick County Victim Witness Program
107 North Kent Street, 4th Floor
Winchester, VA 22601
(540) 722-8200
Mrice@fcva.us

Budget Amendment

Narrative Form

A budget amendment allows you to move any portion of your award amount from one category to another.

The purpose of the narrative is to explain why the change is being requested and to itemize and justify the changes. In the form below, please indicate how much money you are requesting to move in a category and indicate if the request is increasing or decreasing the amount from the most recently approved budget. Then provide a justification and itemize all new requests. Once the form is completed it can be uploaded into GMIS to accompany the budget amendment request. Please, remember only two (2) budget amendment requests are allowed per grant year and require prior approval.

Personnel

Requesting to move: \$8,000.00

Increase or Decrease: Increase

Justification: Would like to hire a part-time staffing to help with scanning of documents and clerical duties, which have become extremely overwhelming here in our office. The staff would help to purge and archive any and all files that are past the three-year expungement. Also, staff would help to re-organize and help to make additional space, in an office where space has been maxed to compacity. We have been currently linked to our secure server and able to scan our documents to that server and make the office a paperless office, so that our room is used more efficiently. The plan is to hire Season Personnel, (i.e. college or intern students) that are looking for experience, and also to get paid for working in an professional office.

Fringe

Requesting to move: \$17,039.00

Increase or Decrease: Decrease

Justification: Decreased from Fringe Benefits line item Hospital/Medical expense. The two employees that I currently employ to not participate currently in the Hospital/Medical plan provided by the county, they insured by the spouses. This leaving a balance of \$20,000.00 in that line item, which I am requested be moved into other line items for expenditure.

Consultants

Requesting to move: \$

Increase or Decrease:

Justification:

Travel

Requesting to move: \$780.00

Increase or Decrease: Increase

Justification: Increase Travel by \$780.00 to pay for the flight to NOVA convention in Phoenix Arizona in July. Currently it is cheaper to book the flight now, then if we are to wait until July 1st to book the flight. I have the money and would to move the money so that we can save money in the long run. The NOVA conventions is a great networking convention and is where I have gotten the most knowledge and learn more about how people continue their education and work with victims and witnesses of crime.

Equipment

Requesting to move: \$4149.00

Increase or Decrease: Increase

Justification:

1. Purchase new printer – printer currently being used has been inspected by IT department and has been found to have a lever and spring broken inside the main compartment, which does allow for the paper to be feed to the machine. The cost of the parts would be approximately half of what a new printer would cost. A request is asked to purchase a new printer for the office. This printer is used to printer letters to witnesses and victims of crime, envelopes and forms, also all grants administrative work is printed on this printer – HP LaserJet M606. {\$1400.00}
2. Purchase new laptop – which will work with the data plan listed below, to assist in courtroom information, and providing all current and accurate information to victims and witnesses in court. We also use the computer to show case information that may be used in trial or during sentencing to prepare the victim/witness to what they may see while participating in the court hearing. We prepare Victim impact statements, restitution requests, Criminal Injuries Compensation Forms, and any additional forms that may be needed to be completed to assist and service victims and witnesses. IT has reviewed and priced it at {\$2500.00} all necessary items included.
3. Purchase new monitor – to replace/repair an old monitor that is used by our volunteer staff. {\$249.00}

Supplies and Other

Requesting to move: \$4,110.00

Increase or Decrease: Increase

Justification:

1. Outreach - Purchase advertisement, and promotional items to be used during exhibits and presentations. Outreach is a very important part of Victim Witness, we have very few opportunities to get out and when we do it is important that we give people our information and provide them with the opportunity to keep our phone numbers. It is also important for our information to be accessible through our appearance when at conferences, by wearing apparel that shows our locality, or while attending seminars or presentations. {\$2800.00}
2. Data plan – our offices are not located in the courthouse, so we have to take equipment with us to be able to access our computer from a remote server. This server has limit access and leaves us paralyzed in helping victims and witnesses while in the courtroom. So, we have no access to our information, court files and informational guides and forms while in the courtroom of the courthouse. With the

data plan the IT department will be able to give us access to each of our computers and allow us the ability to remain connected to our offices and have the tools and ability to services victims within the courtroom of the courthouse. {\$40.00 / month x 3 = \$120.00}

3. Purchase Standing Desk Riser – the ability to stand while working. This has become a request of an employee's due to lack of circulation in legs and would like the ability to stand some during the work day. (\$690.00 {\$230.00 each x 3})
4. Office Supplies – purchase additional office supplies, like envelopes and paper, and letterhead. {\$500.00}.

Additional Comments:

Our current employees do not participate in the Health Insurance Fringe Benefit, but future employees may, so keeping this amount available is a must. Each year this line item will need to be evaluated to see what portion has been spent, and then request for amendment may need to be made.

[Print Report](#)

Budget Amendment Request
 Department of Criminal Justice Services
 1100 Bank Street
 12th Floor
 Richmond, Virginia 23219
 Richmond, VA 23219

Subgrantee: Frederick	Grant Number: 19-W9261VW17	
Title: Victim Witness Program	Date: 03-18-2019	Status: Needs Finance Officer Approval

LATEST APPROVED BUDGET						
Budget Categories	DCJS Funds			Subgrantee		Total Program
	Federal	State	Special	Cash	In Kind	
Personnel	146,514.00	0.00	48,838.00	0.00	0.00	195,352.00
Consultant	0.00	0.00	0.00	0.00	0.00	0.00
Travel	2,414.00	0.00	805.00	0.00	0.00	3,219.00
Equipment	75.00	0.00	25.00	0.00	0.00	100.00
Indirect Cost	0.00	0.00	0.00	0.00	0.00	0.00
Supplies/Other	6,599.00	0.00	2,200.00	0.00	0.00	8,799.00
Total Project	155,602.00	0.00	51,868.00	0.00	0.00	207,470.00

REVISED BUDGET REQUESTED						
Budget Categories	DCJS Funds			Subgrantee		Total Program
	Federal	State	Special	Cash	In Kind	
Personnel	139,734.00	0.00	46,579.00	0.00	0.00	186,313.00
Consultant	0.00	0.00	0.00	0.00	0.00	0.00
Travel	2,999.00	0.00	1,000.00	0.00	0.00	3,999.00
Equipment	3,187.00	0.00	1,062.00	0.00	0.00	4,249.00
Indirect Cost	0.00	0.00	0.00	0.00	0.00	0.00
Supplies/Other	9,682.00	0.00	3,227.00	0.00	0.00	12,909.00
Total Project	155,602.00	0.00	51,868.00	0.00	0.00	207,470.00

[Budget Narrative: Amendment1.pdf](#)

Memo

To: Finance Committee/Cheryl Shiffler

From: Delsie D. Jobe *ddj*

CC: Tamara Green, Director

Date: April 11, 2019

Re: Appropriation adjustments

The attached spreadsheet contains seventeen (17) budget lines that need to be adjusted in order to bring our County budget in line with our State budget.

Of that seventeen, four (4) programs need to be reduced by a total of \$446,000, of which \$53,298 is a reduction in Local dollars. These programs had a decrease in caseloads in FY 2019. Six (6) other program budget lines need to be increased by a total of \$105,500. 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 \$47,200. The net of these adjustments results in a **decrease** of **\$340,500** of total dollars, of which **\$53,298** is local dollars.

The remaining seven (7) adjustments is to our administrative budget and we are requesting a budget transfer to reallocate funding from our salaries savings, due to vacant positions, in order to absorb additional cost in our overtime budget line. Additional we are requesting a transfer to reallocate funding for legal, non-legal, training and travel expenses for trainings and monthly out-of-state client visitations from our rent budget line. The net of these budget transfers is \$0.00.

No additional local dollars are needed.

Thank you for your consideration.

Delsie D. Jobe, Administrative Services Manager

**2018-2019 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 - 5811-000 IV-E Foster Care	600,000.00		300,000.00	300,000.00
053170 - 5812-000 Adoption Subsidy	740,000.00	70,000.00		810,000.00
053170 - 5814-000 Fostering Futures IVE	35,000.00	15,000.00		50,000.00
053170 - 5817-000 Special Needs Adoption	310,000.00		50,000.00	260,000.00
053170 - 5829-000 Family Preservation	6,933.00	5,100.00		12,033.00
053170 - 5830-000 Child Welfare Substance Abuse	12,000.00	4,000.00		16,000.00
053170 - 5833-000 Adult Services	122,000.00		36,000.00	86,000.00
053170 - 5861-000 ILF Education/Training	1,500.00	9,000.00		10,500.00
053170 - 5862-000 Independent Living - Basic	3,000.00	2,400.00		5,400.00
053170 - 5872-000 VIEW Purchase Sevices	122,000.00		60,000.00	62,000.00
<hr/>				
053160 - 1001-000 Salaries	4,091,909.00		16,000.00	4,075,909.00
053160 - 1005-000 On Call Compensation/OT	29,700.00	16,000.00		45,700.00
053160 - 3002-000 Contract Services - Legal	95,000.00	24,000.00		119,000.00
053160 - 3010-000 Contract Services - Non Legal	66,200.00	5,000.00		71,200.00
053160 - 5405-000 Training	5,000.00	1,500.00		6,500.00
053160 - 5506-000 Travel	6,000.00	5,000.00		11,000.00
053160 - 9002-000 Rent of Building	250,000.00		35,500.00	214,500.00
	6,496,242.00	157,000.00	497,500.00	6,155,742.00
		(340,500.00)	allocation decrease for FY 2019	

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

2018-2019 BUDGET INFORMATION - FINAL REVISED BUDGET

DEPARTMENT: Frederick Co. DSS - Administration				
EXPENDITURE LINE ITEM	DESCRIPTION	Approved Budget	NEW Adjusted Budget	Difference
1001	Salaries & Wages	4,091,909.00	4,075,909	16,000
1005	Extra help/overtime	29,700.00	45,700	(16,000)
1006	Compensation of Board members	4,800.00	4,800	-
2001	FICA	317,193.00	317,193	-
2002	VRS	371,480.00	371,480	-
2005	Health	1,006,266.00	1,006,266	-
2006	Group Life Insurance	52,920.00	52,920	-
2008	Short/Long-term Disability	10,605.00	10,605	-
2009	Unemployment	10,000.00	10,000	-
2011	Workers Comp	10,293.00	10,293	-
3002	Contract Services - Legal	95,000.00	119,000	(24,000)
3005	Maintenance Service Contracts	15,500.00	15,500	-
3007	Advertisement	3,000.00	3,000	-
3010	Contract Services - Not Legal	66,200.00	71,200	(5,000)
4002	Gasoline/Repairs - Vehicles	25,000.00	25,000	-
5201	Postage	20,000.00	20,000	-
5202	Telecommunications	39,060.00	39,060	-
5300	Insurance	13,000.00	13,000	-
5401	Office Supplies	89,806.00	89,806	-
5505	Training	5,000.00	6,500	(1,500)
5506	Travel	6,000.00	11,000	(5,000)
5600	Contribution Shelter for Abused Women	6,000.00	6,000	-
5801	Dues & Association Memberships	3,000.00	3,000	-
8005	Motor Vehicles & Equipment	22,977.00	22,977	-
8007	Integrated Tech Equipment		-	-
9001	Lease/Rent of Equipment	6,600.00	6,600	-
9002	Lease/Rent of Building	250,000.00	214,500	35,500
	TOTALS	6,571,309.00	6,571,309	-


2018-2019 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	90,000	0	-
5808	Tanf Manual checks	600	600	0	-
5811	AFDC - Foster Care	600,000	300,000	300,000	-
5812	Adoption Subsidy	740,000	810,000	(70,000)	-
5813	General Relief	10,000	10,000	0	-
5814	Fostering Futures IVE	35,000	50,000	(15,000)	-
5817	Special Needs Adoption	310,000	260,000	50,000	-
5819	Refugee Resettlement	0	-	0	-
5820	Adoption Incentive	3,000	3,000	0	-
5829	Family Preservation	6,933	12,033	(5,100)	(791)
5830	Child Welfare Substance Abuse	12,000	16,000	(4,000)	(2,411)
5833	Adult Services	122,000	86,000	36,000	47,200
5848	TANF-UP Manual Checks	400	400	0	-
5861	ILF Education/Training	1,500	10,500	(9,000)	-
5862	Independent Living - BASIC	3,000	5,400	(2,400)	-
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	62,000	60,000	9,300
5873	Foster Parent Training - Local	15,300	15,300	0	-
5875	CPR Trainings	1,050	1,050	0	-
5890	Quality Initiative Child Care	11,000	11,000	0	-
5895-000	Adult Protective Services	8,967	8,967	0	-
	TOTALS	2,136,250	1,795,750	340,500	53,298



Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Fire and Rescue Department 

SUBJECT: Request for Supplemental Appropriation

DATE: April 9, 2019

Our Department is respectfully requesting the following Supplemental Appropriation for Fund 30 – Expense Recovery – to cover revenue expected to be received in excess of FY19 budgeted revenue in order to distribute recovery funds to the volunteer stations and the County. No local funds are requested for Fund 30. We are requesting a total appropriation of **\$458,144.00**

Volunteer Fire & Rescue: 030-013300-5604-000-000 \$256,361.00
Frederick County Fire & Rescue: 030-013300-5604-000-001 \$201,783.00

If you have any questions or need additional information, please do not hesitate to contact me.

/attachment (1)

DDL:mhn
Cc: File

3-030-016010-0001

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/6/2019	INFORMATION TECHNOLOGY	IT SWITCH	1220	8007	000	003	199,470.00
	TRANSFER/CONTINGENCY		9301	5890	000	000	(199,470.00)
3/6/2019	COUNTY ATTORNEY	SALARY ADJUSTMENT 3/1/19	1202	1001	000	003	2,597.00
	COUNTY ATTORNEY		1202	2001	000	000	199.00
	COUNTY ATTORNEY		1202	2002	000	000	255.00
	COUNTY ATTORNEY		1202	2006	000	000	34.00
	COUNTY ATTORNEY		1202	2008	000	000	16.00
	COUNTY ATTORNEY		1202	2011	000	000	3.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,104.00)
3/8/2019	INSPECTIONS	TO COVER DEFICIT FOR PRINTING	3401	4003	000	002	(1,000.00)
	INSPECTIONS		3401	3006	000	000	1,000.00
3/8/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	WASHINGTON GAS BILL MILLWOOD FIRE STATION	4304	5408	000	000	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	000	500.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	000	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	000	1,000.00
3/12/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	PUBLIC SAFETY WATER AND SEWER/PRICES DOUBLED 2019	4304	3004	000	006	(1,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	005	1,500.00
3/12/2012	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIR FURNACE 3 AND 4 MILLWOOD STATION	4304	3004	000	022	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	021	500.00
3/13/2013	INFORMATION TECHNOLOGY	TO COVER NEW GIS TECH HIRE	1220	1001	000	057	(1,410.00)
	INFORMATION TECHNOLOGY		1220	1001	000	022	1,410.00
3/13/2013	INFORMATION TECHNOLOGY	TO COVER PROMOTION TO GIS ANALYST	1220	1001	000	021	(6,064.70)
	INFORMATION TECHNOLOGY		1220	1001	000	024	6,064.70
3/13/2019	INFORMATION TECHNOLOGY	REMAINING PURCHASE FOR PSB MIGRATION	1220	3005	000	000	(5,000.00)
	INFORMATION TECHNOLOGY		1220	3002	000	000	5,000.00
	INFORMATION TECHNOLOGY		1220	5506	000	000	(2,600.00)
	INFORMATION TECHNOLOGY		1220	3002	000	002	2,600.00
3/13/2019	MANAGEMENT INFORMATION SYSTEM	TO COVER SHERIFF'S OFFICE REFRESH	1222	3002	000	000	(13,748.00)
	INFORMATION TECHNOLOGY		1222	5401	000	000	13,748.00
3/15/2019	BOARD OF SUPERVISORS	COVER DEFICIT IN OTHER EXPENSES LINE ITEM	1101	5506	000	000	(700.00)
	OTHER		1224	5415	000	000	700.00
3/15/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	TRANSFER FUNDS FOR CLEARBROOK PARKING LOT	4304	5605	000	005	(70,000.00)
	REFUSE COLLECTION		4203	8700	000	000	(60,000.00)
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(25,000.00)
	OTHER		1224	3002	000	000	(30,000.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	(8,000.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5401	000	000	(10,000.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	3004	000	001	(3,000.00)
	OTHER		1224	5415	000	002	(29,000.00)
	CLEARBROOK PARK		7109	8900	000	000	235,000.00
3/20/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	CLEAN UP FCMS FOLLOWING VANDALISM OF SCHOOL PROPERTY	4304	3004	000	005	(3,825.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	010	3,825.00
3/20/2019	LITTER CONTROL GRANT	PRINTING OF PICKUP DECALS	4205	3004	000	002	(200.00)
	LITTER CONTROL GRANT		4205	3006	000	000	200.00
3/20/2019	CLERK OF THE CIRCUIT COURT	SALARY ADJUSTMENT	2106	3006	000	000	(110.05)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	039	110.05
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(243.49)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	005	243.49
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(147.50)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	038	147.50
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(345.20)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	002	345.20
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(189.70)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	037	189.70
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(594.82)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	004	594.82
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(288.39)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	036	288.39
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(833.07)
	CLERK OF THE CIRCUIT COURT		2106	1001	000	040	833.07
3/20/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	SECURE TRAILERS AT FCMS AFTER VANDALISM OF SCHOOL	4304	3004	000	005	(113.25)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	010	113.25
3/20/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	PARKING LOT LEASE WITH WINCHESTER AIRPORT	4304	5302	000	021	(577.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	021	577.00
3/21/2019	CLEARBROOK PARK	CLEARBROOK VOLLEYBALL COURT SAND TRANSPORT	7109	5412	000	000	(7,000.00)
	CLEARBROOK PARK		7109	8900	000	000	7,000.00
3/21/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	FCMS VANDALISM	4304	3004	000	005	(1,092.50)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	010	1,092.50
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	(23.92)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	010	23.92
3/22/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	HEATING COUNTY ADMINISTRATION BUILDING	4304	3004	000	005	(1,486.66)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	000	1,486.66
3/22/2019	SHERIFF	TO COVER FEBRUARY EXPENSES	3102	3004	000	002	(197.00)
	SHERIFF		3102	5411	000	000	197.00
3/26/2019	REFUSE COLLECTION	MOVE FUNDS TO SUPPLY LINE ITEM	4203	8006	000	000	(9,400.00)
			4203	5413	000	000	9,400.00
3/26/2019	MANAGEMENT INFORMATION SYSTEMS	TO COVER LEASE PAYMENTS FOR XEROX PRINTER	1222	5401	000	000	(3,800.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	9001	000	000	3,800.00
3/27/2019	RECREATION CENTERS AND PLAYGROUNDS	FOR SHADE STRUCTURES AT POOLS	7104	3010	000	000	(15,000.00)

	CLEARBROOK PARK		7109	3004	000	003	15,000.00
3/27/2019	INFORMATION TECHNOLOGY	BOARD ACTION 3/27/19 SHERIFF LAPTOPS	1220	5401	000	004	(95,475.00)
	SHERIFF		3102	9001	000	000	95,475.00
3/29/2019	SHERIFF	MARCH PROMOTIONS	3102	1001	000	073	(1,622.73)
	SHERIFF		3102	1002	000	085	1,622.73
	SHERIFF		3102	1001	000	012	(2,233.05)
	SHERIFF		3102	1002	000	072	2,233.05
	SHERIFF		3102	1002	000	032	(2,063.26)
	SHERIFF		3102	1001	000	054	2,063.26
	SHERIFF		3102	1001	000	076	(4,211.53)
	SHERIFF		3102	1001	000	067	4,211.53
	FIRE AND RESCUE		3505	1007	000	001	(1,578.00)
	FIRE AND RESCUE		3505	1001	000	129	1,578.00
3/29/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPLACE SECURITY CAMERAS	4304	3004	000	003	(1,330.09)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	8007	000	000	1,330.09
3/29/2019	RECREATION CENTERS AND PLAYGROUNDS	SHADE STRUCTURES AT CLEARBROOK	7104	3010	000	000	(200.00)
	CLEARBROOK PARK		7109	3004	000	003	200.00

County of Frederick
General Fund
March 31, 2019

ASSETS	FY19 <u>3/31/19</u>	FY18 <u>3/31/18</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	49,355,609.06	46,032,361.90	3,323,247.16 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	3,103,428.90	2,935,603.14	167,825.76
Streetlights	535.91	746.71	(210.80)
Miscellaneous Charges	28,099.70	52,654.59	(24,554.89)
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	3,480.83	1,540.86	1,939.97
GL controls (est.rev / est. exp)	<u>(5,216,625.97)</u>	<u>(14,320,941.50)</u>	<u>9,104,315.53</u> (1) Attached
TOTAL ASSETS	<u>47,933,166.66</u>	<u>35,360,603.93</u>	<u>12,572,562.73</u>
LIABILITIES			
Retainage Payable	47,010.53	0.00	47,010.53
Performance Bonds Payable	827,832.45	1,308,138.79	(480,306.34)
Taxes Collected in Advance	254,886.18	561,569.46	(306,683.28) *B
Deferred Revenue	<u>3,132,363.51</u>	<u>2,986,734.95</u>	<u>145,628.56</u> *C
TOTAL LIABILITIES	4,262,092.67	4,856,443.20	(594,350.53)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,743,975.56	3,444,652.69	(1,700,677.13) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	331,565.38	234,066.38	97,499.00
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	17,804.23	17,542.19	262.04
Reserve For Capital	7,028,510.00	0.00	7,028,510.00
Animal Shelter	1,216,179.07	1,091,175.27	125,003.80
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>26,441,576.74</u>	<u>19,909,909.12</u>	<u>6,531,667.62</u> (4) Attached
TOTAL EQUITY	<u>43,721,073.99</u>	<u>30,504,160.73</u>	<u>13,216,913.26</u>
TOTAL LIAB. & EQUITY	<u>47,983,166.66</u>	<u>35,360,603.93</u>	<u>12,622,562.73</u>

NOTES:

*A Cash increase is a result of an increase in fund balance when impacted by budget controls.

*B Decrease in prepayment of real estate taxes at year end in the previous year 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	FY19	FY18	Inc/(Decrease)
Est.Revenue	180,339,207	171,298,698	9,040,509
Appropriations	(80,324,107)	(84,308,250)	3,984,143
Est.Tr.to Other fds	(106,975,701)	(104,756,042)	(2,219,660)
Encumbrances	1,743,976	3,444,653	(1,700,677)
	(5,216,626)	(14,320,942)	9,104,316

(2) General Fund Purchase Orders 3/19

DEPARTMENT	Amount
Commissioner of the Revenue	28,822.13 2019 Chevrolet Colorado
Fire and Rescue	26,015.00 Uniforms
	47,300.00 Protective Clothing
	10,235.23 Emergency Lighting for 2019 Ford F-250 includes Installation
	34,439.32 Motorola Multi-Ban Radios and Accessories
	31,578.70 2019 Ford F-150 4x4
	30,381.99 2019 Ford E-250 Cargo Van
	16,290.71 Emergency Lighting, Push Bumper & Installation
	63,730.07 LifePak & Lucas Annual Preventive Maintenance
	3,489.00 A.R.E. Truck Cap&F-150 Bed Slide
	6,453.36 Scott SCBA Masks
IT	199,469.48 Cisco Catalyst Switching Platform for Public Safety Building
Maintenance Administration	29,800.85 Ford F-150 Pickup 4x4
MIS	4,480.00 Tax Paper
Parks	40,355.15 Outdoor Gym & Installation Sherando
	10,606.10 Frederick Heights Park Trail
	560.40 Agricultural Supplies
	426,785.00 Sherando Park Recreation Access Project
	6,933.75 Event Shirts
	6,246.00 Trailer
	1,532.40 Youth Basketball Uniforms
	5,572.25 Spring/Summer Uniforms for Summer Events
	858.00 Summer League Basketball Uniforms
	104,372.00 Sherando Park Restroom Facility
	751.91 Crafts Order
Planning	6,200.00 HP Designjet Printer
Registrar	223.60 Envelopes
Sheriff	4,540.00 One Solution Software and Installation Service
	254.59 Body Vest Carriers
	887.65 Uniforms
	110.40 Tactical Equipment
	127,600.00 Armored Swat Van
	9,000.00 (12) Simunition Guns
	10,747.90 Uniforms
	8,992.35 (15) Body Armor
	5,276.64 Combat Uniforms
	36,782.57 (12) 2019 Ford Truck Police Utility (1) Ford F-150 Responder
	46,980.00 (2) 2019 Chevrolet Impalas
	166,719.12 (24) Motorola APX8500 All Band Mobile Radios w/Accessories
	148,823.64 (18) Light Bars and Accessories for 2019 Police Interceptors
	23,986.00 (100) Batteries & Accessories for Motorola Portable Radios
	5,356.00 (13) Flex 9Body Armor
Treasurer	4,436.30 Envelopes
Total	1,743,975.56

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 3/31/19	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 3/19

(4) Fund Balance Adjusted	
Ending Balance 3/19	35,887,597.79
Revenue 3/19	103,197,440.25
Expenditures 3/19	(57,824,138.44)
Transfers 3/19	(54,819,322.86)
Ending Balance 3/19	26,441,576.74

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2019

REVENUES:	<u>Appropriated</u>	FY19 3/31/19 <u>Actual</u>	FY18 3/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	123,179,515.00	57,226,603.09	54,893,986.44	2,332,616.65 (1)
Other local taxes	36,959,731.00	23,815,611.68	22,760,865.20	1,054,746.48 (2)
Permits & Privilege fees	1,838,386.00	1,521,242.96	1,690,088.73	(168,845.77) (3)
Revenue from use of money and property	538,093.55	1,137,981.14	574,168.34	563,812.80 (4)
Charges for Services	3,090,299.00	2,181,902.82	2,011,077.93	170,824.89
Miscellaneous	586,230.71	459,142.52	464,742.23	(5,599.71)
Recovered Costs	1,650,574.00	1,508,357.31	1,141,346.45	367,010.86 (5)
Proffers		1,030,765.56	830,440.36	200,325.20 (5)
Intergovernmental:				
Commonwealth	12,491,877.74	14,189,368.32	13,929,192.89	260,175.43 (6)
Federal	4,500.00	70,464.52	97,073.14	(26,608.62) (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	180,339,207.00	103,197,440.25	98,392,981.71	4,804,458.54
EXPENDITURES:				
General Administration	13,063,734.02	9,766,706.34	9,250,309.32	516,397.02
Judicial Administration	2,928,600.52	2,058,720.52	1,877,375.54	181,344.98
Public Safety	39,851,331.27	29,577,588.60	28,363,793.96	1,213,794.64
Public Works	6,219,995.63	3,837,297.54	3,615,014.09	222,283.45
Health and Welfare	10,223,475.00	6,330,110.83	6,202,279.58	127,831.25
Education	81,080.00	60,810.00	57,240.00	3,570.00
Parks, Recreation, Culture	8,932,116.30	5,044,072.20	4,785,491.89	258,580.31
Community Development	2,188,820.46	1,148,832.41	3,014,234.38	(1,865,401.97)
TOTAL EXPENDITURES	83,489,153.20	57,824,138.44	57,165,738.76	658,399.68 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	103,810,655.33	54,819,322.86	58,584,006.32	(3,764,683.46) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(6,960,601.53)	(9,446,021.05)	(17,356,763.37)	(7,910,742.32)
Fund Balance per General Ledger		35,887,597.79	37,266,672.49	(1,379,074.70)
Fund Balance Adjusted to reflect Income Statement 3/31/19		26,441,576.74	19,909,909.12	6,531,667.62

(1)General Property Taxes	FY19	FY18	Increase/Decrease
Real Estate Taxes	29,954,705	28,521,994	1,432,712
Public Services	1,202,351	1,402,899	(200,548)
Personal Property	24,766,840	23,748,197	1,018,643
Penalties and Interest	986,994	947,293	39,701
Credit Card Chgs./Delinq.Advertising	(26,986)	(62,083)	35,097
Adm.Fees For Liens&Distress	342,698	335,686	7,012
	57,226,603	54,893,986	2,332,617

(2) Other Local Taxes

Local Sales Tax	8,369,448.90	8,045,490.44	323,958.46
Communications Sales Tax	680,117.72	738,153.07	(58,035.35)
Utility Taxes	2,467,871.06	2,369,476.78	98,394.28
Business Licenses	6,486,383.31	5,946,580.56	539,802.75
Auto Rental Tax	94,648.78	70,823.47	23,825.31
Motor Vehicle Licenses Fees	625,928.55	658,928.40	(32,999.85)
Recordation Taxes	1,333,749.96	1,247,897.18	85,852.78
Meals Tax	3,330,313.44	3,247,201.39	83,112.05
Lodging Tax	410,424.06	416,318.39	(5,894.33)
Street Lights	12,555.90	15,825.52	(3,269.62)
Star Fort Fees	4,170.00	4,170.00	-
Total	23,815,611.68	22,760,865.20	1,054,746.48

(3)Permits&Privileges

Dog Licenses	24,820.83	34,691.00	(9,870.17)
Land Use Application Fees	6,375.00	6,375.00	-
Transfer Fees	2,386.57	2,419.42	(32.85)
Development Review Fees	225,881.14	357,266.70	(131,385.56)
Building Permits	915,449.59	943,101.71	(27,652.12)
2% State Fees	8,167.43	10,038.90	(1,871.47)
Electrical Permits	101,890.90	94,772.00	7,118.90
Plumbing Permits	22,339.50	17,501.00	4,838.50
Mechanical Permits	85,858.00	87,746.00	(1,888.00)
Sign Permits	1,925.00	5,675.00	(3,750.00)
Permits Commerical Burning	175.00	175.00	-
Blasting Permits	270.00	285.00	(15.00)
Land Disturbance Permits	122,504.00	129,342.00	(6,838.00)
Septic Haulers Permit	600.00	-	600.00
Commercial Pump and Haul Fee	500.00	-	500.00
Residential Pump and Haul Fee	100.00	500.00	(400.00)
Transfer Development Rights	2,000.00	200.00	1,800.00
Total	1,521,242.96	1,690,088.73	(168,845.77)

(4) Revenue from use of

Money	1,106,949.97	541,026.94	565,923.03
Property	31,031.17	33,141.40	(2,110.23)
Total	1,137,981.14	574,168.34	563,812.80

(5) Recovered Costs	FY19	FY18	Increase/Decrease
	3/31/2019	3/31/2018	
Recovered Costs Treasurer's Office	819.00	32,772.00	(31,953.00)
Recovered Costs Social Services	29,168.54	12,981.28	16,187.26
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	342,395.54	158,627.30	183,768.24
Recovered Cost Fire Companies	171,346.53	94,182.34	77,164.19
Recovered Costs Sheriff	47,400.00	32,287.50	15,112.50
Reimbursement Circuit Court	7,106.00	8,232.51	(1,126.51)
Reimb.Public Works/Planning Clean Up	2,275.00	1,458.68	816.32
Clarke County Container Fees	52,725.22	39,785.70	12,939.52
City of Winchester Container Fees	32,963.06	31,374.08	1,588.98
Refuse Disposal Fees	91,483.79	74,204.10	17,279.69
Recycling Revenue	45,497.50	53,823.32	(8,325.82)
Sheriff Restitution	3,475.00	-	3,475.00
Container Fees Bowman Library	1,442.03	1,392.74	49.29
Reimb.of Expenses Gen.District Court	22,552.15	22,096.07	456.08
Reimb.Task Force	57,449.00	43,245.92	14,203.08
Reimb. Elections	4,548.42	-	4,548.42
Westminster Canterbury Lieu of Tax	18,651.80	18,651.80	-
Grounds Maint. Frederick County Schools	247,824.07	234,915.13	12,908.94
Comcast PEG Grant	65,843.50	65,163.00	680.50
Fire School Programs	11,680.00	12,578.01	(898.01)
Clerks Reimbursement to County	7,168.41	7,308.47	(140.06)
Reimb. Sheriff	11,966.25	12,723.94	(757.69)
Subtotal Recovered Costs	1,508,357.31	1,141,346.45	367,010.86
Proffer Sovereign Village	47,563.49	-	47,563.49
Proffer Lynnhaven	-	3,378.31	(3,378.31)
Proffer Redbud Run	90,356.00	58,086.00	32,270.00
Proffer Canter Estates	-	65,407.52	(65,407.52)
Proffer Southern Hills	148,372.58	157,120.00	(8,747.42)
Proffer Snowden Bridge	705,425.49	487,876.53	217,548.96
Proffer Cedar Meadows	39,048.00	58,572.00	(19,524.00)
Subtotal Proffers	1,030,765.56	830,440.36	200,325.20
Grand Total	2,539,122.87	1,971,786.81	567,336.06

(6) Commonwealth Revenue	FY19	FY18	
	3/31/2019	3/31/2018	Increase/Decrease
Motor Vehicle Carriers Tax	38,825.41	22,886.25	15,939.16
Mobile Home Titling Tax	66,870.71	90,343.99	(23,473.28)
Recordation Taxes	353,850.45	302,051.73	51,798.72
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	367,560.81	368,245.29	(684.48)
Shared Expenses Sheriff	1,707,010.90	1,680,317.42	26,693.48
Shared Expenses Comm.of Rev.	151,027.24	148,093.96	2,933.28
Shared Expenses Treasurer	112,512.21	111,289.28	1,222.93
Shared Expenses Clerk	311,201.38	306,007.58	5,193.80
Public Assistance Grants	3,417,162.89	3,457,013.45	(39,850.56)
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	21,553.61	20,295.28	1,258.33
Parks -State Grants	24,792.12	-	24,792.12
State Grant Emergency Services	6,520.00	15,925.00	(9,405.00)
Parks State Grant	-	10,985.00	(10,985.00)
Sheriff State Grants	37,015.50	36,827.60	187.90
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	159,863.68	202,524.77	(42,661.09)
Spay/Neuter Assistance State	2,558.72	2,167.50	391.22
Wireless 911 Grant	172,000.19	47,172.61	124,827.58
State Forfeited Asset Funds	17,068.18	18,725.14	(1,656.96)
VA Dept. of Health	93,033.80	-	93,033.80
Victim Witness-Commonwealth Office	138,767.10	113,919.04	24,848.06
F&R OEMS Reimbursement	-	127.50	(127.50)
Total	14,189,368.32	13,929,192.89	260,175.43

County of Frederick**General Fund**

March 31, 2019

(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	70,112.32	6,423.36	63,688.96
Emergency Services Grant Federal	-	87,278.14	(87,278.14)
Forfeited Assets Treasury	-	1,822.47	(1,822.47)
Total	70,464.52	97,073.14	(26,608.62)

(8) Expenditures

Expenditures increased \$658,399.68. **General Administration** increased \$516,397.02 and includes \$163,585.88 in IT for firewall support, switch and smartnet contract, and switch replacement core data network. **Public Safety** increased \$1,213,794.64 and reflects the year to date increase of \$786,477 in salaries and fringe benefits for Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and additional positions. Inspections purchased (2) 2018 F-150 Ford 4x4 trucks at a cost of \$55,570.50, Fire and Rescue (3) 2019 F-250 trucks with emergency lighting equipment for \$110,653 and Isimulate training with IPADS and stethoscopes costing \$33,120. **Public Works** increased \$222,283.45 and includes an Engineering purchase for a 2018 Ford F-150 4x4 at cost of \$28,408, increased refuse disposal of \$56,142, and \$25,406 for a heat pump that includes installation and control system for \$32,400. **Community Development** decreased \$1,865,401.97, and was impacted by the \$2 million transfer to the Economic Development Authority for economic incentive for the Navy Credit Union in the previous year. The transfers decreased \$3,764,683.46. See chart below:

(9) Transfers Decreased \$3,764,683.46	FY19	FY18	Increase/Decrease
Transfer to School Operating	41,730,199.45	40,951,338.87	778,860.58
Transfer to Debt Service Schools	7,267,910.00	7,986,237.50	(718,327.50)
Transfer to Debt Service County	1,747,270.88	2,213,272.39	(466,001.51)
Transfer School Operating Capital	4,067,416.47	3,088,287.00	979,129.47
Operational Transfers	6,526.06	21,250.56	(14,724.50)
Board Contingency	0.00	4,323,620.00	(4,323,620.00)
Total	54,819,322.86	58,584,006.32	(3,764,683.46)

*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 FY19 includes \$316,537.71 that represents a carry forward unspent, restricted grant funds and \$186,878.76 carry forward of unspent funds for the purchase of a school bus and security equipment. Additionally, \$1,264,000 for security equipment upgrade and \$2.3 million budgeted. FY18 budgeted for School Operating Capital.

*5 Timing of Insurance Charge Outs.

*6 Board of Supervisors Capital.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 February 28, 2019

ASSETS	FY2019 <u>3/31/19</u>	FY2018 <u>3/31/18</u>	Increase <u>(Decrease)</u>
Cash	9,911,780.03	10,287,520.42	(375,740.39) *1
GL controls(est.rev/est.exp)	<u>(1,472,696.09)</u>	<u>(965,140.75)</u>	<u>(507,555.34)</u>
TOTAL ASSETS	<u>8,439,083.94</u>	<u>9,322,379.67</u>	<u>(883,295.73)</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	69,613.83	54,021.35	15,592.48
Fund Balance	<u>5,817,976.01</u>	<u>6,761,111.32</u>	<u>(943,135.31) *2</u>
TOTAL EQUITY	<u>5,887,589.84</u>	<u>6,815,132.67</u>	<u>(927,542.83)</u>
TOTAL LIABILITY & EQUITY	<u>8,439,083.94</u>	<u>9,322,379.67</u>	<u>(883,295.73)</u>

NOTES:

*1 Cash decreased \$375,740.39. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance decreased \$943,135.31. The beginning balance was \$5,566,043.76 and include: adjusting entries, budget controls for FY19(\$1,316,409.00) and the year to date revenue less expenditures of \$1,568,341.25.

Current Unrecorded Accounts Receivable-	<u>FY19</u>
Prisoner Billing:	28,573.57
Compensation Board Reimbursement 3/19	<u>491,565.07</u>
Total	520,138.64

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2019

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2019 3/31/19 <u>Actual</u>	FY2018 3/31/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	416.50	99.76	316.74
Interest		72,789.77	40,908.15	31,881.62
Supervision Fees	56,096.00	39,242.00	23,668.00	15,574.00
Drug Testing Fees	1,000.00	180.00	175.00	5.00
Work Release Fees	350,628.00	249,553.86	221,096.34	28,457.52
Prisoner Fees from other localities	0.00	237.96	158.64	79.32
Federal Bureau Of Prisons	0.00	165.00	220.00	(55.00)
Local Contributions	7,824,994.00	7,128,714.00	7,592,934.25	(464,220.25)
Miscellaneous	7,501.00	6,154.37	2,370.65	3,783.72
Phone Commissions	400,000.00	212,128.40	218,476.91	(6,348.51)
Food & Staff Reimbursement	80,000.00	44,099.94	52,240.50	(8,140.56)
Elec.Monitoring Part.Fees	97,000.00	94,662.23	51,581.03	43,081.20
Share of Jail Cost Commonwealth	1,350,000.00	621,220.97	635,672.60	(14,451.63)
Reimb. Of Prior Year Deficit			0.00	
Medical & Health Reimb.	85,000.00	36,055.67	49,844.94	(13,789.27)
Shared Expenses CFW Jail	5,400,000.00	3,646,620.79	3,527,806.11	118,814.68
State Grants	276,233.00	135,763.00	122,488.00	13,275.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	277,467.00	138,777.00	141,717.00	(2,940.00)
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer From General Fund	5,266,848.00	5,191,910.00	5,394,459.00	(202,549.00)
TOTAL REVENUES	21,472,767.00	17,618,691.46	18,075,916.88	(457,225.42)
EXPENDITURES:	23,015,076.92	16,050,350.21	14,918,439.33	1,131,910.88
Excess(Deficiency)of revenues over expenditures	(1,542,309.92)	1,568,341.25	3,157,477.55	(1,589,136.30)
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 3/31/19		5,817,976.01	6,761,111.32	(943,135.31)

County of Frederick
Fund 12 Landfill
March 31, 2019

ASSETS	FY2019 3/31/19	FY2018 3/31/18	Increase (Decrease)
Cash	37,417,545.87	37,646,168.62	(228,622.75)
Receivables:			
Accounts Receivable			
Fees	646,375.12	604,831.02	41,544.10 *1
Accounts Receivable Other	14,390.41	12,837.85	1,552.56
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)	(4,119,578.55)	(3,228,789.45)	(890,789.10)
TOTAL ASSETS	50,120,458.05	52,877,155.41	(2,756,697.36)
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	173,153.49	158,608.75	14,544.74
Accrued Remediation Costs	13,434,744.90	13,079,548.65	355,196.25 *2
Deferred Revenue Misc.Charges	14,390.41	12,837.85	1,552.56
TOTAL LIABILITIES	13,622,288.80	13,250,995.25	371,293.55
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	29,368.55	(29,368.55) *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	26,639,727.25	29,738,349.61	(3,098,622.36) *4
TOTAL EQUITY	36,498,169.25	39,626,160.16	(3,127,990.91)
TOTAL LIABILITY AND EQUITY	50,120,458.05	52,877,155.41	(2,756,697.36)

NOTES:

*1 Landfill receivables increased \$41,544.10. Landfill fees at 3/19 were \$616,232.95 compared to \$556,722.65 at 3/18 for an increase of \$59,510.30. Delinquent fees at 3/19 were \$76,318.11 compared to \$45,047.60 at 3/18 for an increase of \$31,270.51.

*2 Remediation increased \$355,196.25 and includes \$308,263.00 for post closure and \$46,933.25 interest.

*3 There were no encumbrances at 3/31/19.

*4 Fund balance decreased \$3,098,622.36. The beginning balance was \$31,691,389.40 and includes adjusting entries, budget controls fro FY19(\$30,199), C/F Lndfill projects(\$3,706.000), and (\$1,315,463.15) for year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2019

FUND 12 LANDFILL REVENUES	Appropriated	FY2019	FY2018	YTD
		3/31/19 Actual	3/31/18 Actual	Actual Variance
Credit Card Charges	0.00	4,863.45	4,173.82	689.63
Interest on Bank Deposits	120,000.00	298,808.71	138,257.73	160,550.98
Salvage and Surplus	75,000.00	111,264.95	98,973.31	12,291.64
Sanitary Landfill Fees	6,562,000.00	5,097,581.05	4,318,793.48	778,787.57
Charges to County	0.00	436,936.80	380,794.53	56,142.27
Charges to Winchester	0.00	115,383.15	101,146.88	14,236.27
Tire Recycling	142,500.00	182,801.80	169,565.29	13,236.51
Reg. Recycling Electronics	91,200.00	45,365.00	39,852.16	5,512.84
Greenhouse Gas Credit Sales	0.00	29,680.82	4,918.95	24,761.87
Miscellaneous	0.00	8,839.00	4,755.00	4,084.00
Renewable Energy Credits	168,402.00	116,177.04	119,493.18	(3,316.14)
Landfill Gas To Electricity	312,837.00	216,835.56	285,557.79	(68,722.23)
Insurance Recoveries		4,872.23	0.00	4,872.23
Waste Oil Recycling		0.00	0.00	0.00
TOTAL REVENUES	7,471,939.00	6,669,409.56	5,666,282.12	1,003,127.44
Operating Expenditures	5,567,138.00	3,606,219.23	2,762,404.58	843,814.65
Capital Expenditures	6,024,379.55	4,378,653.48	483,610.38	3,895,043.10
TOTAL Expenditures	11,591,517.55	7,984,872.71	3,246,014.96	4,738,857.75
Excess(deficiency)of revenue over expenditures	(4,119,578.55)	(1,315,463.15)	2,420,267.16	(3,735,730.31)
Fund Balance Per General Ledger		27,955,190.40	27,318,082.45	637,107.95
FUND BALANCE ADJUSTED		26,639,727.25	29,738,349.61	(3,098,622.36)

County of Frederick, VA
Report on Unreserved Fund Balance
April 12, 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)
correct original budget appropriation error	28,400
COR refund - Handy Mart	(12,321)
COR refund - James Plummer	(2,876)
COR refund - Toyota Leasing	(3,025)
Reserve for capital	(7,028,510)
COR refund - Physiotherapy Associates	(2,869)
COR refund - Randy M Manning LLC	(5,311)
COR refund - Stanley Steemer	(4,223)
	(8,591,862)

Fund Balance, April 12, 2019 **35,887,598**