

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS  
Wednesday, May 15, 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, May 15, 2019 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Gary Lofton; Jeffrey Boppe; and Angela Rudolph-Wiseman.

Committee Members Absent: Ellen Murphy, Commissioner of the Revenue; and William Orndoff, Treasurer (non-voting liaisons).

Staff present: Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Deputy County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; Andrea Cosans, Court Services Director; Jason Robertson, Parks & Recreation Director; Peter Roussos, VJCCA Director; and Nick Sabo, Airport Executive Director.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 2, 4, 5, 6, and 7 were approved under consent agenda.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$30,450 for Phase II of the eSummons project. This amount represents eSummons funds collected through the courts and earmarked for the implementation of an electronic summons system. No local funds are required. See attached information, p. 3 – 9. The committee recommends approval.
2.  The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,693.07. This amount represents an insurance claim for a damaged vehicle. No local funds required. See attached memo, p. 10 – 11.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$24,750. This amount represents recovered costs for traffic control for overtime. No local funds required. See attached information, including a policy as approved by the Public Safety Committee, p. 12 – 25. The committee recommends approval.
4.  The Sheriff requests a General Fund supplemental appropriation in the amount of \$862.31. This amount represents restitution for damaged cruisers. No local funds required. See attached memo, p. 26.
5.  The Sheriff requests a General Fund supplemental appropriation in the amount of \$100. This amount represents a DARE donation. No local funds required. See attached memo, p. 27 – 28.
6.  The Sheriff requests a General Fund supplemental appropriation in the amount of \$11,853.47. This amount represents reimbursements from the Secret Service. No local funds required. See attached memo, p. 29 – 30.
7.  The Sheriff request a General Fund supplemental appropriation in the amount of \$3,550. This amount represents proceeds from the sale of a retired cruiser. No local funds required. See attached memo, p. 31.

8. The Sheriff requests a General Fund supplemental appropriation in the amount of \$270,870. This amount represents funds to purchase (9) nine 2019 vehicles at a cost savings of approximately \$3,000 per vehicle. Funds were budgeted in FY 2020 and will be returned. Local funds are required. See attached memo, p. 32. The committee recommends approval of the supplemental appropriation from the Capital Reserve in FY 2019 to be returned from the FY 2020 funds budgeted for Sheriff vehicles.
9. The NRADC Superintendent requests a Court Services budget transfer in the amount of \$7,000 out of a personnel line item to operations to meet projected operational shortfalls. See attached memo, p. 33 – 35. The committee recommends approval.
10. The Airport Director requests a General Fund supplemental appropriation in the amount of \$245,737. This amount represents the County’s share of legal fees in the amount of \$326,345 incurred in prior years (identified in the Airport CAFR as “Cash overdraft”). Local funds are required. See attached information, p. 36 – 37. The committee recommends approval.
11. The Parks & Recreation Director requests a change order in the amount of \$111,550, which is in excess of 10%, for the Sherando Park Recreation Access Project. No additional local funds are required. See the attached memo, p. 38. The committee recommends approval.
12. The VJCCCA Director requests a General Fund budget transfer in the amount of \$6,400 out of a personnel line item to operations to provide client services and training. See attached memo, p. 39. The committee recommends approval.


**INFORMATION ONLY**

1. The Finance Director provides a Fund 10 Transfer Report for April 2019. See attached, p. 40 – 41.
2. The Finance Director provides financial statements ending April 30, 2019. See attached, p. 42 – 52.
3. The Finance Director provides an FY 2019 Fund Balance Report ending May 10, 2019. See attached, p. 53.

Respectfully submitted,

FINANCE COMMITTEE

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

By 

Sharon Kibler, Assistant Finance Director

# Frederick County Sheriff's Office

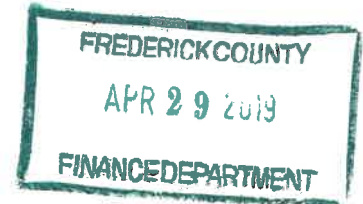


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 Coverstone Drive  
Winchester, Virginia 22602

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



To: Cheryl Shiffler, Director of Finance  
From: Sheriff Lenny Millholland  
Subject: Transfer of Revenue Funds – eSummons  
Date: April 24, 2019

Pursuant to § 17.1-279.1 of the Code of Virginia, a fee is assessed as part of the costs in each criminal or traffic case adjudicated by the Frederick County Courts. Chapter 155, Article XII of the Code of Frederick County states that the Treasurer shall hold such funds subject to disbursement by the Board of Supervisors to the Sheriff of Frederick County, solely to fund software, hardware and associated equipment costs for the implementation and maintenance of an electronic summons system.

The Sheriff's Office has completed Phase I of the electronic summons project which provided the necessary hardware and software for Fifty (50) deputies. The Sheriff's Office is now ready to expand this system (Phase II) by adding software and hardware for Twenty-Five (25) additional deputies. The cost for this expansion will be \$30,450.00 (see attached quotes for software licenses and hardware).

With this information in mind, the Sheriff's Office requests that \$30,450.00 be transferred from eSummons Revenues to the Sheriff's Office Line Item of 3102-5409-000-005 for the purchase of the needed software and hardware.

Sheriff Millholland will be present at the Finance Committee to answer any questions concerning this request. This is a continuation of the eSummons project, previously approved by the County IT Director, Scott Varner.

Thank you,

A handwritten signature in blue ink, appearing to be 'Lenny Millholland', written over a horizontal line.

Sheriff Lenny Millholland

Superion, a CentralSquare Company

## Add-On Quote

**Quote Prepared For:**

Joey Henry, Lt.  
 Frederick County Sheriff'S Office  
 1080 Coverstone Dr.  
 WINCHESTER, VA, 22602  
 540-504-6538

Date: 04/23/19

**Quote Number: Q-00015071 Valid Until:**  
 07/15/19

**Quote Prepared By:**

Brian Rennie, Account Executive - Install  
 Superior  
 4161 Piedmont Pkwy  
 Greensboro, NC 27410  
 Phone: (336) 878-1287 Fax: (407) 304-1272  
[brian.ennie@centralsquare.com](mailto:brian.ennie@centralsquare.com)

Thank you for your interest in our company and our software and services solutions. Please review the below quote and feel free to contact Brian Rennie with any questions.

**License Fees & Maintenance**

Product Name	Quantity	License Fee	Maintenance
ONESolution MFR Client-Citation	25	10,000.00	2,000.00
<b>Total</b>		<b>10,000.00</b>	<b>2,000.00</b>

**Summary**

**Product/Service**

License Fees

	Amount
Subtotal	10,000.00
	<b>10,000.00</b> USD
<b>Total Excluding Maintenance</b>	<b>10,000.00</b> USD
Net Maintenance	2,000.00
<b>Total with Maintenance</b>	<b>12,000.00</b> USD

See Product notes in the Additional Information Section

Payment terms as follows, unless otherwise notated below for Special Payment Terms by Product:

Do not pay from this form. Customer will be invoiced for the fees set forth after execution.

If applicable, annual Access, Subscription and/or Cloud/Hosting Fees will be invoiced annually after the initial term.

Maintenance Service and Support Fees (including third party products) are included with purchase for the initial term and will be invoiced annually after the initial term.

License, Start-up and Third Party software and/or hardware Fees are due at execution.

Training Fees and Travel Expenses are due as incurred. All other Professional Services will be Fixed Fee, due at execution.

Custom Modifications and Third Party Product Implementation Services fees are due 50% on execution of this Quote and 50% due upon invoice, upon completion.

Pricing for professional services provided under this quote is a good faith estimate based on the information available at the time of execution. The total amount may vary based on the actual number of hours of services required to complete the services. If required, additional services can be provided on a time and materials basis at CentralSquare's then-current hourly rates for the services at issue. For training and on-site project management sessions which are cancelled at the request of Customer within fourteen (14) days of the scheduled start date, Customer is responsible for entire price of the training or on-site project management plus incurred expenses.

**Comments:**

\*\*\*There is no hardware included in quote total.\*\*\*

Joey Henry, Lt.  
Frederick County Sheriff'S Office

**Authorized Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Additional Information Section**

**Product Notes:**



Create  My Work  BSO List  Guides  Portal  Logout

EVA001\_QQ230831\_RESP\_1

Update Response

Print

Close

**Response Summary - for QQ Version 1**

**Vendor Name:** Newcom Wireless Services LLC  
**Contact Name:** Boyle, Marylou  
**Phone #:** 781-826-7989 Ext:  
**Email:** kristine@newcomglobal.com  
**Fax #:** 781-826-7131

**Response Header**

<b>Response ID:</b>	EVA001_QQ230831_RESP_1						
<b>Response Title:</b>	NEWCOM - Seiko Bid Response						
<b>SWAM:</b>							
<b>Ordering Address:</b>	575 Washington St Pembroke, MA 02359-2342						
<b>Response Date:</b>	04/17/2019 05:13:58 PM						
<b>Comments:</b>	QQ-EVA001_QQ230831 Joey, please find attached the bid and vendor document from NEWCOM. Please note we are available for installation services as well if/when needed.						
<b>Attachments:</b>	<table border="1"> <thead> <tr> <th>Attached Files</th> <th>Proprietary and Confidential</th> </tr> </thead> <tbody> <tr> <td>NEWCOM_venderap.pdf</td> <td>No</td> </tr> <tr> <td>QQ-EVA001_QQ230831.pdf</td> <td>No</td> </tr> </tbody> </table>	Attached Files	Proprietary and Confidential	NEWCOM_venderap.pdf	No	QQ-EVA001_QQ230831.pdf	No
Attached Files	Proprietary and Confidential						
NEWCOM_venderap.pdf	No						
QQ-EVA001_QQ230831.pdf	No						

**Response Items**

**Item 1**

<b>Item ID:</b>	1
<b>Vendor Part Num:</b>	MP-A40-BT-00A
<b>Unit Price:</b>	479.00
<b>Quantity:</b>	25
<b>Unit of Measure:</b>	ea
<b>UOM Description:</b>	each
<b>NIGP Code:</b>	20480
<b>NIGP Code Description:</b>	Printers, Thermal
<b>Total Price:</b>	\$11,975.00
<b>Comments:</b>	
<b>Delivery Date:</b>	04/30/2019
<b>Ship To:</b>	Frederick County Sheriff Office 1080 Coverstone Drive, Winchester, VA, 22602
<b>Brand Name:</b>	Seiko
<b>Short Name:</b>	Seiko MP-A40-BT-00A Mobile Printer Seiko MP-A40-BT-00A Mobile Printer
<b>Item Description:</b>	
<b>Lead Time:</b>	7 Calendar Days After Receipt of Order (ARO)
<b>Met Specs?</b>	Yes
<b>Attachments:</b>	none

**Item 2**

<b>Item ID:</b>	2
<b>Vendor Part Num:</b>	CC-A12-A1

<b>Unit Price:</b>	25.00
<b>Quantity:</b>	25
<b>Unit of Measure:</b>	ea
<b>UOM Description:</b>	each
<b>NIGP Code:</b>	20480
<b>NIGP Code Description:</b>	Printers, Thermal
<b>Total Price:</b>	\$625.00
<b>Comments:</b>	<div style="border: 1px solid black; height: 40px;"></div>
<b>Delivery Date:</b>	04/30/2019
<b>Ship To:</b>	Frederick County Sheriff Office 1080 Coverstone Drive, Winchester, VA, 22602
<b>Brand Name:</b>	Seiko
<b>Short Name:</b>	Seiko Auto Adapter - 12 V DC
<b>Item Description:</b>	<div style="border: 1px solid black; padding: 2px;">Seiko Auto Adapter - 12 V DC</div>
<b>Lead Time:</b>	7 Calendar Days After Receipt of Order (ARO)
<b>Met Specs?</b>	Yes
<b>Attachments:</b>	none

Top

Update Response

Print

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Create | My Work | BSO List | Guides | Portal Logout

EVA001\_QQ230889\_RESP\_1

Update Response

Print

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Response Summary - for QQ Version 1

Vendor Name: Scan Technology Inc
Contact Name: FLOWERS, BOB
Phone #: 352-331-4752 Ext:
Email: bflowers@scantec.com
Fax #: 352-332-7526

Response Header

Response ID: EVA001\_QQ230889\_RESP\_1
Response Title: Barcode Scanner
SWAM:
Ordering Address: PO Box 988 Manchester, TN 37349-0988
Response Date: 04/18/2019 02:05:23 PM
Comments:
Attachments: none

Response Items

Item 1

Item ID: 1
Vendor Part Num: 4910LR-151-LTRK
Unit Price: 339.00
Quantity: 25
Unit of Measure: ea
UOM Description: each
NIGP Code: 20686
NIGP Code Description: Scanners and Readers, Optical Character: Bar Code, Remittance Scanner/Processors, etc.
Total Price: \$8,475.00
Comments:
Delivery Date: 06/30/2019
Ship To: Frederick County Sheriff Office
Brand Name: L-Tron
Short Name: Bar Code Scanner
Item Description:
Lead Time: 10 Calendar Days After Receipt of Order (ARO)
Met Specs?: Yes
Attachments: Attached Files: FREDERICK COUNTY LTRON BARCODE BID.pdf, Proprietary and Confidential: No

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Update Response

Print

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Company No: 001    Account Number: 10 - 2402506    Period:  
 Date: 4/30/19    E-SUMMONS FUNDS    Time: 1015  
 Budget Amount    Year To Date    Encumbrances    Balance  
 \$ .00    \$163,429.73-    \$ .00    \$163,429.73

Date	Source	Reference Number	PO#	Amount	Period	Description
07012018	YE	1		\$78,269.19-	201807	BEG. YEAR BALANCE
08012018	AE	1		\$85,160.54-	201808	ADJUSTING ENTRY
*****		G/L Year-To-Date-		\$163,429.73-		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
*****		A/R Holding File-				
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
*****		Budget Amount-				

1601-13    \$17,846  
 1601-15    \$9,116  
 -----  
 26,962  
 Collected FY 19 YTD

Sheriff request Backup  
 SIA

# 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 23, 2019  
SUBJECT : Insurance Reimbursement

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We are requesting the insurance check received in the amount of \$3,693.07 for the auto claim dated March 19, 2019 involving Deputy Umbel be appropriated into the following line items. This amount is for items that has been damaged in the accident and needs to be replaced.

Please appropriate to line item 31020-3004-000-002 *(Repair & Maint - Vehicle)*

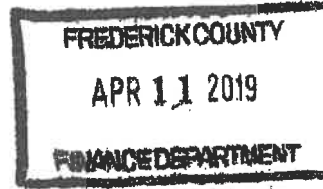
Thank you

LWM/adl

*3-010-018990-0001  
C.S. 4/17/19*



**VACORP**



April 5, 2019

Frederick County  
107 North Kent Street  
Winchester, VA 22601

Attention: Jennifer Place

**Virginia Association of Counties Self-Insurance Risk Pool**

Member:	Frederick County
Claim Number:	0342019240719
Date of Loss:	03/19/2019
Vehicle:	2016 Ford Taurus
Vin:	6976

Dear Jennifer:

Enclosed please find a VACORP property damage check in the amount of \$3,693.07 to cover the repairs to the above referenced vehicle. This amount is based on an estimate submitted from S&S Appraisals for \$4,193.07 less the \$500.00 deductible for a net loss of \$3,693.07.

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

Sincerely,

Breckell Gregory  
Claims Associate

# FREDERICK COUNTY SHERIFF'S OFFICE

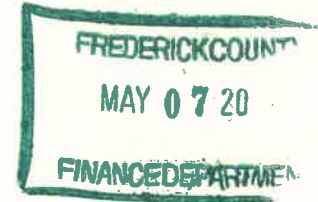


Sheriff Lenny Millholland

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 – Recovered costs  
DATE : May 6, 2019

We are requesting the reimbursements received for recovered costs totaling \$24,750.00 that was posted to 3010-019010-0018 for traffic control and overtime from January – April 2019 be appropriated in budget line 3102-1005-000-000.

1/11/19	\$8100.00	FCPR Winter Wonderland
1/16/19	\$2800.00	Area Wide Protective
2/21/19	\$1450.00	Wal-Mart 4514
2/27/19	\$1300.00	Winchester Church of God Nov-Jan
2/27/19	\$4900.00	Fellowship Bible Church Nov-Jan
4/01/19	\$2150.00	Richardson-Wayland Electrical Co. LLC
5/01/19	\$ 900.00	Winchester Church of God – Feb- March
5/01/19	\$3150.00	Fellowship Bible Church Feb - March

**Total reimbursements - \$24,750.00**

Thank you

LWM/adl

**PUBLIC SAFETY COMMITTEE REPORT to the BOARD OF SUPERVISORS**

**Thursday February 21, 2019**

**8:30 a.m.**

**1080 COVERSTONE DRIVE, WINCHESTER, VIRGINIA**

**ATTENDEES:**

Committee Members Present: Chairman Bob Wells, Walt Cunningham, Judy McCann-Slaughter, Helen Lake and Blain Dunn. Citizen member Chuck Torpy was not present.

Staff present: Director of Communications LeeAnna Pyles, Volunteer Fire & Rescue President Dan Cunningham, Deputy Chief Larry Oliver, Deputy County Administrator Jay Tibbs, Sheriff Lenny Millholland, Deputy Chief/Fire Marshal Jay Bauserman, Major Steve Hawkins, Lieutenant Warren Gosnell, County Attorney Rod Williams and Fire Marshal Kenny Scott.

**ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:**

**1- Proposed Emergency Response Performance Guide (see attached):**

Deputy Chief Larry Oliver presented an Emergency Response Performance Guide to monitor the fire, emergency medical, and special operations systems and establish response time goals for emergency incidents within Frederick County. Currently, there is no such policy in place. This prospective guide will be discussed at the Chiefs workgroup.

*Mr. Dunn made a motion to send this report, as presented, to the Board of Supervisors. Mr. Cunningham seconded the motion. The motion was unanimously approved.*

**ITEMS FOR INFORMATION ONLY:**

**1. Traffic Control reimbursement policy updated discussion (see attached):**

Sheriff Millholland updated the Public Safety Committee on the traffic control reimbursement policy that was discussed at the August 16, 2018 PSC meeting. He mentioned that from July 2018- present, the Sheriff's Office has invoiced over \$47,000 for traffic control reimbursements for services rendered for VDOT needs, events and crowd control to name a few. Jay Tibbs stated that an outline showing the criteria and to whom the Sheriff's Office provides these services for would be beneficial. Sheriff Millholland stated he would produce a more in-depth explanation of services provided.

*Blaine Dunn made a motion to approve the policy request and forward it on to the Finance Committee. Ms. Lake seconded the motion. The Committee unanimously approved the motion.*

**2. Chapter 90 and Chapter 158 Ordinance revisions (see attached):**

County Attorney Rod Williams reviewed proposed revisions to Chapter 90- Fire Prevention and Protection, General Standards. This new draft updates definitions where appropriate and makes the necessary changes to the Code as reflected in the VSFPC (Virginia Statewide Fire Prevention Code). The definitions herein pertain to fire hydrants, key boxes, fire lanes, etc.


Mr. Williams also discussed proposed revisions to Chapter 158 – parking on County



**Frederick County Sheriff's Office**

**NOTE: This directive is for internal use only, and does not enlarge an employee's civil liability in any way. It should not be constructed as the creation of a higher standard of safety or care in an evidentiary sense, with respect to third party claims. Violation of this directive, if proven, can only form the basis of a complaint by this department, and then only in a non-judicial administrative setting**



Series PER	Number 203	Effective Date 01-01-16	Review Date 01-01-20	Reviewing Office Sheriff
Subject Extra-Duty/Off-Duty Employment				<input checked="" type="checkbox"/> New Order <input type="checkbox"/> Amends <input type="checkbox"/> Replaces
References PER.04.01 PER.04.02				
 _____ Sheriff				_____ 02-22-19 Date

**I. PURPOSE**

To provide policy governing extra-duty/off-duty employment for employees of the Frederick County Sheriff's Office.

**II. POLICY**

The Sheriff must ensure the continued efficiency and effectiveness of the Sheriff's Office while simultaneously reducing or eliminating conflicts of interest. To this end, the Sheriff shall manage according to whatever reasonable controls he deems necessary to restrict or regulate the conduct of employees. It is the policy of the Sheriff's Office, therefore, to prohibit extra-duty/off-duty employment of employees when it may impair efficiency or conflict with their duties and responsibilities.

**III. DEFINITIONS**

**A. Employment**

Any work performed, or services provided for compensation, including self-employment.

**B. Law Enforcement Related Employment**

Employment by Sheriff's Office personnel that may require the use of their law enforcement powers, which have been granted by the Commonwealth of Virginia/Frederick County Sheriff's Office.

C. Probationary Period

That period of time measured by one calendar year beginning with the date of employment. (Within the Sheriff's Office, the probationary period is for the purpose of evaluating an employee's abilities and aptitude for the assigned work and does not imply tenure.)

D. Non-Law Enforcement Related Off-Duty Employment

This employment shall not constitute a conflict of interest with the Sheriff's Office. A conflict of interest is determined by the Sheriff and shall include any activity inconsistent, incompatible, or in conflict with the duties, functions, or responsibilities of law enforcement employment.

E. Off-Duty (Secondary) Employment

Any employment for an entity where the employee formally accepts a position, (including self-employment/own business), where the employee works a weekly scheduled time period, and where the employee intends to remain in this position for an extended time period. Off-Duty employment does require the employee to submit a Request For Off-Duty Employment form to the Sheriff for approval.

F. Extra-Duty Employment

Any employment by an employee for a service that was submitted and approved through the Sheriff's Office administration requesting personnel for a short time period and a specific service, i.e. security for a specific event. Extra-Duty employment is sporadic and does not require the employee to submit a Request for Off-Duty Employment form.

G. Overtime Agreement for Deputy's Services

Private entities may, for temporary or occasional events for which law enforcement presence would be suitable, request arrangements for the following functions from the Sheriff's Office, to be performed as deputy overtime assignments: traffic direction/control, crowd monitoring, building/event security, security for valuables (ex: bank, jewelry store, etc.), or other temporary assignment. Such arrangements are subject to approval by the Sheriff, based on the scope of the event, the temporary or occasional nature of the event, and the availability of Sheriff's personnel

for the assignment, and require the entity to enter into an Agreement for Overtime Deputy Control Services with the Sheriff.

#### IV. PROCEDURES

##### A. Law Enforcement Related Extra-Duty Employment

1. Law enforcement related extra-duty employment shall not exceed 16-hours per day, including on-duty time; e.g., an employee working a 10-hour work day may work six hours extra-duty employment on the same day and an employee on a day off may work 16-hours. (This policy does not restrict the amount of time worked by an employee on-duty for the Sheriff's Office.)
  - a. For the purpose of computing the allowable work time per day, court time shall constitute on-duty time.
2. Law enforcement related extra-duty temporary employment is restricted to the Frederick County/Winchester City limits. Deputies may perform law enforcement duties beyond the county's boundaries if working in conjunction with another jurisdiction's regular law enforcement agency and after having been duly sworn as a law enforcement officer in that jurisdiction.
3. The minimum salary required for deputies employed in a law enforcement related extra-duty temporary capacity must be at least equal to the over-time pay rate for a newly employed deputy.
4. Serving as an employment agent and receiving compensation for procurement of law enforcement related temporary jobs for other Sheriff's Office employees is prohibited. This does not prohibit supervisors/SROs from requesting personnel to work assignments that have been approved by the Sheriff or his designee.
5. No employee shall at anytime solicit any person or business for the purpose of gaining law enforcement related extra-duty temporary employment.
6. Except for public school security activities, which have the Sheriff's standing approval, and other temporary employment specifically authorized by the Sheriff or his designee, the following regulations apply:



- a. The sheriff may approve or disapprove the wearing of the Sheriff's Office uniform while engaging in extra-duty employment.
  - b. The sheriff may approve or disapprove the use of county-owned vehicles, radio, or other equipment while engaging in extra-duty employment.
7. Deputies, while engaged in law enforcement related extra-duty temporary employment, will adhere to Sheriff's Office policy and be subject to the orders of the on-duty Sheriff's Office supervisor.
  8. A deputy may be prohibited from working law enforcement extra-duty temporary employment for the following reasons:
    - a. The deputy's on-duty performance is affected by working the extra-duty hours;
    - b. The deputy does not satisfactory perform the extra-duty assignment;
    - c. The deputy has received disciplinary action from the Sheriff's Office.
  9. The Sheriff may designate a coordinator for law enforcement related extra-duty temporary employment for the Sheriff's Office. They will monitor policy compliance, maintain records, and review the process annually.

**B. Non-Law Enforcement Off-Duty Employment**

Section A1 above regarding hours worked during extra-duty employment, also applies to non-law enforcement off-duty employment. The following are jobs, which the Sheriff deems unacceptable, and permission to engage in secondary employment in these areas will be denied.

1. Jobs at establishments where alcoholic beverages are sold for consumption on the premises (bartenders, bouncers, etc.).
2. Deputies and employees are prohibited from employment by any firm connected with the following:
  - a. Towing or storage of vehicles;
  - b. Bill/debt collector;

- c. Bodyguard;
- d. Private investigator;
- f. Process server;
- g. Taxi cab driver.

C. Law Enforcement Off-Duty Employment

It is the policy of the Frederick County Sheriff's Office not to allow law enforcement off-duty employment with any other law enforcement agency as a sworn law enforcement officer. This policy does not prohibit Sheriff's Office employees' from being sworn in other jurisdictions for temporary extra-duty law enforcement employment, nor does it prohibit them from being members of joint law enforcement task forces.

D. Arrests

Any arrests made, or summonses issued, while engaged in law enforcement related extra-duty employment would follow the procedures set forth in ADM-105.

E. Law Enforcement Related Extra-Duty Employment

1. Whenever a request is received for law enforcement extra-duty employment, the following information shall be obtained:
  - a. The precise nature of the work to be performed;
  - b. The hours or schedule for the task;
  - c. The equipment the employee(s) will need;
  - d. The contact persons phone number/address.
2. The Sheriff or his designee will make the final decision to approve/disapprove all requests for law enforcement related extra-duty employment.

E. Sheriff's Office Liability

1. Any approved law enforcement related extra-duty temporary employment is considered work related and all of the benefits provided to on-duty Sheriff's Office personnel would be provided to personnel working these assignments.

2. The Sheriff's Office shall not be responsible for any civil liability relating to any incident that occurred from secondary employment, nor will Sheriff's Office workman's compensation be provided to personnel injured while working any secondary employment.

F. Off-Duty employment requirements

1. Employees must submit a written (Request for Secondary Employment) request to the Sheriff through the chain of command when requesting permission to obtain secondary employment or to start their own business. The completed request shall be filed in the employee's personnel file.
2. Deputies shall submit a letter to the Sheriff advising of their resignation or termination from their secondary employment within 14 days of the resignation/termination. The letter will be attached to the original request form and filed in the employee's personnel file.
3. If a Sheriff's Office employee is terminated from his/her secondary employment, it shall be the right of the Sheriff's Office to ascertain the reason. If the reason is such as to have brought reproach upon the Sheriff's Office, then disciplinary action may also be taken by the Sheriff's Office.
4. Any action by the secondary employer or Sheriff's Office employee while employed by the secondary employee that conflicts with the Sheriff's Office rules of conduct, the law enforcement code of ethics, or this policy, will result in the revocation of the secondary employment request.
5. The Sheriff may revoke permission to work secondary employment anytime the secondary employment affects the Sheriff's Office employee's job performance, or anytime the Sheriff's Office employee receives disciplinary action.
6. Sheriff's Office employees may not be allowed secondary employment during their probationary period. This may not apply to experienced newly hired deputies.
7. The Sheriff may designate a coordinator for off-duty employment for the Sheriff's Office. They will monitor policy compliance, maintain records, and review the process annually.

**PUBLIC SAFETY COMMITTEE REPORT to the BOARD OF SUPERVISORS**

**Thursday, August 16, 2018**

**8:30 a.m.**

**1080 COVERSTONE DRIVE, WINCHESTER, VIRGINIA**

**ATTENDEES:**

Committee Members Present: Chairman Bob Wells, Walt Cunningham, Judy McCann-Slaughter, Chuck Torpy.

Committee Members Absent: Blaine Dunn, Helen Lake.

Staff present: Director of Communications LeeAnna Pyles, Fire Chief Dennis Linaburg, Finance Director Cheryl Shiffler, Deputy County Administrator Jay Tibbs, Sheriff Lenny Millholland, Deputy Director of Emergency Management Chester Lauck, Major Steve Hawkins, Assistant County Attorney Erin Swisshelm, 1<sup>st</sup> Lieutenant Barry Kittoe and Treasurer Bill Orndorff.

**ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:**

- 1- None

**ITEMS FOR INFORMATION ONLY**

**1. Information from Communications Committee on Sheriff's office portable radio needs (see attached):**

Director Pyles presented the Communications Committee recommendation for obtaining additional portable radio repair funding for the Sheriff's department. The Sheriff's department has obtained 158 portable radios from the Department of Defense at no cost, all of which need additional equipment such as batteries and antennae. They have deployed 38 radios and the remaining 120 need to be serviced at a cost of \$350 apiece. All future maintenance on the radios will be done inhouse. The Communications Committee is supporting the Sherriff's office request for an appropriation of \$42,000 to purchase equipment to enable the remaining portables to become operative. This will be forwarded to the Finance Committee.

*Mr. Torpy made a motion to approve the request and forward this recommendation to the Finance Committee. Ms. McCann-Slaughter seconded the motion and the Committee unanimously approved the request.*

**2. Traffic Control reimbursement policy discussion (see attached):**

Per action at the June Finance Committee meeting, Sheriff Millholland was asked to work with the Public Safety Committee to develop a policy for the provision of traffic control/enforcement for private organizations (e.g.: churches, SU football games, traffic

light fixes, etc) that request this service. He advised that requestors currently sign a contract and are billed \$50/hr. This fee is used to cover the overtime incurred by the deputies providing this service for the event. The Finance Committee requested the Sheriff bring the topic of a policy creation to the Public Safety Committee as there is currently no official County policy governing this service. It was noted that concerns related to potential costs incurred relative to the Line of Duty Act should a deputy be hurt while performing this service. Mr. Tibbs suggested contacting surrounding jurisdictions to see if they have implemented a similar policy which could be used to begin drafting our own policy. The Sheriff showed the Committee a copy of the contract currently being used and stated that it is a product of many localities and Frederick County combined.

*Chairman Wells requested Sheriff Millholland distribute a copy of the current contract document and to submit a policy draft prior to the next meeting, so the Public Safety Committee members can review it and bring any comments and questions into discussion at that time.*

### **3. Other information:**

Chairman Wells discussed the need for smoother communication within the Public Safety Committee with regards to meetings. Meetings are scheduled every 2 months (3<sup>rd</sup> Thursday). Two weeks prior to the meeting, an email will be sent to the Sheriff, Chief Linaburg, Director Pyles, Jay Tibbs and Chairman Wells requesting any possible agenda items, attachments, information. Chairman Wells will in turn check in with Director Pyles following that e-mail to see if there are items for the agenda and whether the meeting will be held, rescheduled or canceled.

Chief Linaburg closed the meeting by addressing the passing of a veteran fire fighter, Charlie Kern who served for over 20 years.

Respectfully submitted,

Public Safety Committee

Bob Wells  
Judy McCann-Slaughter

Blaine Dunn  
Helen Lake

Chuck Torpy  
Walt Cunningham

## Lenny Millholland

---

**From:** Chris Carey <CCarey@riskprograms.com>  
**Sent:** Monday, August 20, 2018 4:33 PM  
**To:** Lenny Millholland  
**Subject:** Off-duty Employment  
**Attachments:** OFF-DUTY Approval Form.doc; OFF-DUTY Employment-Sheriff.doc

Sheriff Millholland:

It was nice speaking with you today. VACORP allows each Sheriff to determine the best manner to handle off-duty employment. There are two methods to handle this circumstance:

1. Employer Model – This is where all off duty employment is contracted and billed through the Sheriff's Office and/or County. The deputy is acting as an employee and all coverage and benefits are handled/provided through the County.
2. Contractor Model – This is where the Sheriff provides a directive of approved activities and all of it is handled externally from the Employer.

I have provided a sample guideline on the issue. Although we do not dictate to the Sheriff the manner in which this should be handled, we do always recommend the Employer model. We believe this is in the best interest of the Employer and Employee in properly managing work related injuries and possible Line of Duty Act benefits. I believe this is the manner in which Frederick County manages off-duty employment and we would not recommend any changes.

If you have any additional questions, please let me know. Thanks.

Chris J Carey  
Administrator  
VACoRP  
1315 Franklin Rd., SW  
Roanoke, VA 24016  
Phone: 1888-822-6772  
Fax: 540-345-5330

**\*\*\*Please make a note of my new e-mail address and begin using it for future e-mail correspondence.\*\*\* This email and any files transmitted with it are confidential and are intended solely for the use of the individual or entity to whom they are addressed. This communication may contain material protected by the attorney-client privilege. If you are not the intended recipient or the person responsible for delivering the email to the intended recipient, be advised that you have received this email in error and that any dissemination, printing, or copying of this email is strictly prohibited.**

# Frederick County Sheriff's Office



1080 Coverstone Drive  
Winchester, Virginia 22602

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

## AGREEMENT FOR OFF DUTY DEPUTY CONTROL SERVICES

This Overtime Sheriff Services Agreement ("Agreement") is entered into between the Frederick County sheriff's Office ("Sheriff's Office") and \_\_\_\_\_, ("Requestor" – group requesting services). Collectively, these entities are referred to as the Parties.

1. Scope. The requester agrees, in consideration for the Sheriff's Office supplying Sheriff's Deputies (Deputies) for services, to comply with the requirements of this agreement.

2. Information:

Name of organization: \_\_\_\_\_

Address: \_\_\_\_\_

Contact person: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Email Address: \_\_\_\_\_

3. Requested services:

Number of Deputies requested \_\_\_\_\_

Schedule of requested services (day/time):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Refusal of Dates: The Sheriff's Office reserves the right to refuse dates and/or time for services should those dates create staffing or other administrative or public safety concerns.

5. Staffing requirements: The requestor agrees to request an adequate number of Deputies for security control needs. Unless modified by agreement of the parties, there shall be enough Law Enforcement Personnel to handle the event.
6. Payment Schedule/Billing/Penalties: The requestor will be assessed an hourly fee for the traffic control services provided by the Sheriff's Office. That fee shall be \$ \_\_\_\_\_ /hr. per Deputy. The requestor will bill for a minimum of one hour for services. Increments of time for billing purposes shall be rounded up to the next full hour.  
The requestor will be invoiced for Sheriff's Office services. Any payment not received by the Sheriff's Office within thirty (30) days of the invoice date is delinquent and may be subject to collection action.
7. Deputies are Sheriff's Office Employees: The Deputies assigned to services under this Agreement remain employees of the Sheriff's Office during the performance of duties. As a result, the Deputies are under the full managerial control of the Sheriff's Office, and not subject to the managerial control by the requestor.
8. Emergency Activation: All Deputies, pursuant to this Agreement are subject to mobilization to another location by the Sheriff or his designee in the event of an emergency or pursuant to bona fide staffing needs of the Sheriff's Office. Should a Deputy be mobilized to another location by the Sheriff's Office, the requestor will only be billed for the time the Deputy worked pursuant to this Agreement, rounded up to the nearest hour. The requestor is not eligible for any other damages should the Deputies on site be mobilized to another location.
9. Non-Interference with Police Action or Prosecution: Should any incident occurring during an event under this Agreement require police action or prosecution, the requestor will not interfere and/or attempt to influence decisions or actions made by the Deputy or Deputies. The requestor will cooperate fully with the Sheriff's Office in investigation of any such incident.
10. Effective Date/Expiration: This agreement is effective when executed by both Parties and shall remain in effect for one (1) year, unless terminated earlier as provided herein.
11. Cancellation by Sheriff's Office: The Sheriff's Office may terminate this agreement when it deems that doing so is reasonably necessary or appropriate. The Sheriff's will provide the requestor with \_\_\_\_\_ days' written notice of the termination of the Agreement.
12. Cancellation by the Requester: The Requester may cancel or terminate services under this Agreement, provided that the Requester provides the Sheriff's Office with \_\_\_\_\_ days' written notice of the termination.
13. Non-Assignable/Subcontract: The Requester may not assign or subcontract services under this Agreement.
14. Jurisdiction: This Agreement shall be governed, construed and interpreted by the Laws of the State of Virginia. Any action arising out of or related to this Agreement shall be brought in Frederick County, Virginia.



15. **Third Party Rights:** This Agreement is intended to be solely between the Parties. No part of this Agreement shall be construed to add, supplement, or amend existing rights, benefits, or privileges of any third party or parties.
16. **No Waiver:** The Failure of either Party to enforce any provisions of this Agreement or to require performance of the other Party of any provision(s) shall not be construed to be a waiver of such provisions, nor shall it affect the validity of this Agreement or any part thereof, or the rights of either Party to enforce any provision.
17. **Complete Agreement:** This Agreement constitutes the entire agreement of the parties relating to the services provided to the Requester by the Sheriff's Office. This Agreement supersedes all prior communications, contracts, or agreements between the parties with respect to the same.
18. **Authorizations/Signature:** The person signing this Agreement represents the Requestor and has authorization to execute this agreement on behalf of the Requestor for whom they sign. The signature executing this Agreement may be an original signature, or an original signature that has been replicated by photocopy, electronic means, or facsimile.

Frederick County Sheriff's Office

Authorized Requester

\_\_\_\_\_  
 Lenny Millholland  
*Sheriff*

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Date

# 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 : , May 6, 2019

---

We are requesting the amount of \$512.31 to be appropriated in line item 3102-3004-000-002.  
The amounts represent as partial payment order by the court for restitution.

This is for the damage sustained to Deputy Bradfords cruiser during an arrest on 11/29/17  
1/23/19 - \$350.00  
3/27/19 - \$350.00  
4/16/19 - \$26.32

Total - \$726.32

This is for the damage sustained to Deputy White's cruiser during an arrest on 3/13/18  
4/8/19 - \$135.99.

Grand Total - \$862.31

This amount will go towards the damaged cruiser to be repaired.

Thank you

  
LWM/adl

3-010-019040-0010

# FREDERICK COUNTY SHERIFF'S OFFICE

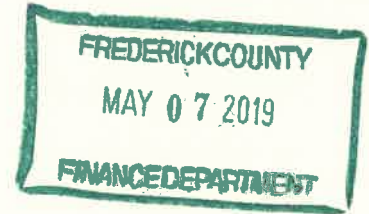


Sheriff Lenny Millholland

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 -- DARE  
DATE : May 6, 2019

---

We are requesting the donation received for the DARE program to be appropriated in line item 31020-5413-000-001

2/27/19 - \$100.00

This amount will go towards supplies needed for the DARE program such as pencils, erasers and booklets.

Thank you,

LWM/adl

JAMES S McMAHON 08-85  
LINDA JOYCE McMAHON

6646

68-1/510 VA  
11529

FEB 27, 2019

Date



Pay to the order of

D.A.R.E. Program, Frederick County Sheriff's Office \$ 100 <sup>00</sup>/<sub>100</sub>

ONE HUNDRED DOLLARS & NO CENTS Dollars



MEMO WITH THANKS TO DEPUTY WHITE'S  
SERGEANT PELES, AND SERGEANT SWISHER



Rev - 3010-018990-0015  
Exp. ~~3010~~  
3102-5413-000-001

# FREDERICK COUNTY SHERIFF'S OFFICE

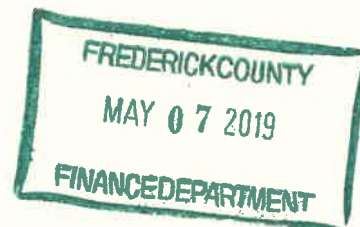


Sheriff Lenny Millholland

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 : Federal Forfeited Reimbursements  
DATE : May 7, 2019

---

Frederick County Sheriff's Office has received reimbursements from the Secret Services totaling \$11,853.47. This amount has been posted to 3-010-033010-0025. We are requesting appropriation into the following budget lines items:

\$7,566.62 – Overtime – 3102-1005-000-000

\$4,286.85 – Travel – 3102-5506-000-000

Total = \$11,853.47

Thank you,

LWM/adl

C.S. 5/6/19

**Angela Lineweaver**

---

**From:** Dave Ellinger  
**Sent:** Thursday, April 11, 2019 4:01 PM  
**To:** Angela Lineweaver  
**Subject:** FYI: Expected Funds

After I submitted the March reimbursement today, we should expect this amount in the next couple of weeks to cover everything since January 1.

Date	Deposit	Overtime - 1005	Travel - 5506	Month
	\$7,075.13	\$4,437.05	\$2,638.08	January
	\$4,778.34	\$3,129.57	\$1,648.77	February
	\$1,186.83	\$526.16	\$660.67	March
<b>Total</b>	<b>\$13,040.30</b>	<b>\$8,092.78</b>	<b>\$4,947.52</b>	

7,566.62      4,286.85

} = 11,853.47

Rev - 3-010-0330 10-0025

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  
SUBJECT : Appropriation of Funds – Selling of cruiser  
DATE : May 7, 2019

---

Frederick County Sheriff's Office has received payment of \$3,550.00 from PAYMAC Inc. From the purchase of one of our cruisers that was out of service. This amount has been posted to 3-010-015020-0007

We are requesting this amount be appropriated in line item 3102-8005-000-000 motor vehicles & equip

Thank you

LWM/adl

# 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   
REF: Supplemental Appropriation of Funds/ 9 Ford Utility Vehicles  
DATE: May 10, 2019

---

I am requesting from the Finance Committee, a supplemental appropriation in the amount of \$270,869.40 which is \$30,096.60 per vehicle. The reason for the request is because there are several (2019) vehicles left on the lot at Sheehy Ford. They have enough for us to get the 9 utilities for the approved positions. The new 2020 Utilities will be over \$3,000.00 more per unit and a delivery is not expected until after August or September 2019, if not longer depending build dates or the order schedule and or placement of the order in the build schedule.

This request was presented to County Administrator Kris Tierney before the request was made.

The vehicles were approved with the 9 positions on July 1, 2019 and it is felt that we can save the additional \$27,000.00 by getting the units now and paying it back, using the monies earmarked in the 2020 budget.



# Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



141 Fort Collier Road, Winchester, VA 22603  
(540) 665-6374 (540) 665-1615 FAX

5/7/19

To the members of the Finance Committee

The Alcohol Safety Action Program serves six jurisdictions in the northern valley. They provide state mandated classroom training and case management services to those convicted of DUI. The state ASAP office in Richmond provides standards and compliance. The Old Dominion ASAP Policy Board provides policy direction and I provide oversight on operations and personnel in accordance with the agreement with Frederick County as the fiscal agent. Much of their funding is based on fee collection and their caseload has been noticeably lower over the last two years. DUI arrests are down with the advent of ride share programs like Lyft and Uber becoming more popular.

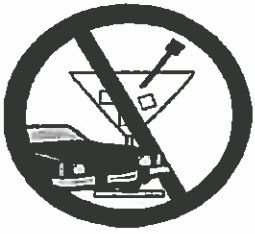
They are housed in the NREP building on Smithfield avenue. This is an old school building and the school system charges us a nominal \$1000 per month rent and we are required to pay 50% of all utilities and internet. These costs have been rising significantly over the last year. The office has used fund transfers in order to pay the bills but are faced with a shortfall. They have \$16,000 in personnel costs from a part time secretary position that they have not filled and would like to utilize \$7000 of those funds for operations.

Ms. Andrea Cosans, the ASAP director will be at the meeting to answer any questions about the request or the program. Thank you for your consideration.

A handwritten signature in black ink that reads "James F. Whitley".

James F. Whitley,

Superintendent



## Old Dominion Alcohol Safety Action Program

860 Smithfield Avenue, Winchester, VA 22601

540-665-5633 Fax: 540-678-0730

### MEMORANDUM

TO: James Whitley  
NRADC Superintendent

FROM: Patricia Lowery  
Assistant Director

DATE: May 9, 2019

RE: **Transfer of Fund Request**

Old Dominion ASAP is respectfully requesting a transfer from personnel funds to operational funds as we have a shortfall for fiscal year 2019. The personnel funds of \$7,000 (line item 4-013-021090-1003-000-003) are from a part-time secretary position that will not be filled. The funds would be used to meet the projected short falls in the following areas:

<u>Line Item</u>	<u>Description</u>	<u>Amount of Request</u>
4-013-021090-5299-000-000	Internet Access	\$1,190.00
4-013-021090-5101-000-000	Electrical Service	\$1,950.00
4-013-021090-5103-000-000	Water & Sewer Service	\$ 900.00
4-013-021090-5401-000-000	Office Supplies	\$ 500.00
4-013-021090-5404-000-000	Medical & Lab. Supplies	\$1,000.00
4-013-021090-5413-000-000	Other Operating Supplies	\$ 18.00
4-013-021090-5506-000-000	Travel	\$ 100.00
4-013-021090-9001-000-000	Lease/Rental Equipment	\$1,342.00

Should you have any questions please feel free to contact me.

Thank you.

<b>EXPENDITURE CODE</b>	<b>current FY19 Amended budget</b>	<b>projected expenditures through YE</b>	<b>AMOUNT REQUESTED transfer from personnel</b>	<b>projected YE balance</b>
4-013-021090-5299-000-000	\$5,950.00	\$7,140.00	\$1,190.00	\$0.00
4-013-021090-5101-000-000	\$5,003.27	\$6,803.27	\$1,950.00	\$150.00
4-013-021090-5103-000-000	\$1,293.64	\$2,028.65	\$900.00	\$164.99
4-013-021090-5401-000-000	\$9,000.00	\$9,054.77	\$500.00	\$445.23
4-013-021090-5404-000-000	\$2,625.00	\$3,569.95	\$1,000.00	\$55.05
4-013-021090-5413-000-000	\$1,000.00	\$1,017.59	\$18.00	\$0.41
4-013-021090-5506-000-000	\$800.00	\$737.88	\$100.00	\$162.12
4-013-021090-9001-000-000	\$3,000.00	\$4,243.14	\$1,342.00	\$98.86
	\$28,671.91	\$34,595.25	\$7,000.00	\$1,076.66



## WINCHESTER REGIONAL AIRPORT

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

### **MEMORANDUM**

To: Cheryl Shiffler, Frederick County Finance Director  
From: Nick Sabo, Winchester Regional Airport Authority Executive Director  
Date: May 9, 2019  
RE: Fund 85 Supplemental Appropriation Request

---

The Airport Director requests a General Fund supplemental appropriation in the amount of \$245,737. This amount represents the County's share of legal fees in the amount of \$326,345 incurred in prior years (identified in the Airport CAFR as "Cash overdraft"). Local funds are required. See enclosed information, p.15.

I appreciate your consideration in this matter. Please advise if you have questions or need additional information.

Sincerely,

Nick Sabo, A.A.E.  
Executive Director

Enclosure:  
Excerpt from FY18 audit conducted by Robinson, Farmer, Cox Associates

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements  
As of June 30, 2018 and June 30, 2017 (Continued)

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**Q. Other Postemployment Benefits (OPEB)**

*Group Life Insurance*

The Virginia Retirement System (VRS) Group Life Insurance (GLI) Program provides coverage to state employees, teachers, and employees of participating political subdivisions. The GLI Program was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. The GLI Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers. For purposes of measuring the net GLI Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the VRS GLI Program OPEB and the additions to/deductions from the VRS GLI OPEB's net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 3 - DEPOSITS AND INVESTMENTS:**

Deposits:

The Authority's fiscal agent, the County of Frederick, Virginia, provides certain accounting and cash management functions for the Authority. As a part of this arrangement, the Authority participates in the County's common cash pool for its operating and capital cash requirements. At June 30, 2018 and 2017, the Authority's cash held by the County totaled overdrafts of (\$244,864) and (\$62,585), respectively.

Investments:

Statutes authorize the Authority to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper and certain corporate notes, banker's acceptances, repurchase agreements and the state Treasurer's Local Government Investment Pool (LGIP). At June 30, 2018 and 2017, the Authority had no investments.

Cash overdraft:

The capital cash overdraft of \$326,345 will be funded by future contributions from the participating local governments. There are no state, federal, or other funds to cover this deficit.

**NOTE 4 - DUE FROM OTHER GOVERNMENTS:**

Receivables due from other governmental units at year end are as follows:

	<u>2018</u>	<u>2017</u>
Commonwealth of Virginia Department of Aviation	\$ 501	\$ 23,041
Federal Aviation Administration	-	200,931
City of Winchester	-	4,124
Total	<u>\$ 501</u>	<u>\$ 228,096</u>



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

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# MEMO

---

**To:** Finance Department  
**From:** Jason Robertson, Director  
**Subject:** Change Order greater than 10% of original Purchase Order, Authorization Request  
**Date:** May 10, 2019

The Parks and Recreation Department is requesting authorization to pursue a change order in excess of 10% for the Sherando Park Recreation Access Project, PO 22334. Per Finance Department policy; *“adjustments for a capital construction project meeting or exceeding 10% of the original PO MUST be approved by the Board of Supervisors.”*

Accommodating unsuitable sub-base material found in the planned parking lot area of the construction site will require a change order anticipated to exceed 10%. Final figures are pending at the time of writing and will be presented at the Finance Committee meeting.

Parks and Recreation is moving this request forward despite not having a final change order amount in an effort to complete the change before the end of FY19.

original PO \$527,200  
proposed change order \$111,550 = 21%



Andrew K. Block, Jr.  
Director

## COMMONWEALTH of VIRGINIA

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

Peter Roussos  
**COURT SERVICES DIRECTOR**

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

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

May 14, 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 one of our VJCCCA funded positions with Frederick County, we would like to move \$6,400.00 from Early Intervention Officer (Line Item 033030-1001-000-001) to Supervision Plan Services (Line Item 033030-3002-000-004) to be utilized for services for our clients and training. 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  
26<sup>th</sup> District Court Service Unit

3303-1001-001 5/15/19 balance \$6,400

BUDGET TRANSFERS APRIL 2019							
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/2/2019	TRANSFERS/CONTINGENCY	UNSPENT PC REFRESH	9301	5890	000	000	5,474.22
	INFORMATION TECHNOLOGY		1220	5401	000	004	(5,474.22)
4/5/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	HEATING SERVICES AT MILLWOOD FIRE STATION	4304	5101	000	021	(1,200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	021	1,200.00
4/5/2019	BOARD OF SUPERVISORS	TO COVER DEFICIT IN MAINTENANCE SERVICE CONTRACTS	1101	3002	000	000	(539.00)
	BOARD OF SUPERVISORS		1101	3005	000	000	539.00
4/8/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	GARAGE REPAIR AT MILLWOOD FIRE STATION	4304	3005	000	021	(1,043.40)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	021	1,043.40
4/8/2019	ANIMAL SHELTER	GENERAL FUND REIMBURSEMENTS	4305	3002	000	002	(1,000.00)
	ANIMAL SHELTER		4305	5413	000	000	1,000.00
4/9/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	DEFICIT IN GAS LINE ITEM FOR ROUND HILL FIRE STATION	4304	5101	000	007	(3,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	007	3,000.00
4/9/2019	MANAGEMENT INFORMATION SYSTEMS	TO COVER EXCESS EXPENSES	1222	5413	000	000	(50.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5401	000	000	50.00
4/9/2019	INFORMATION TECHNOLOGY	TO COVER QUEST INVOICE FOR RAPID RECOVERY	1220	5413	000	003	(1,659.60)
	INFORMATION TECHNOLOGY		1220	3005	000	000	1,659.60
4/10/2019	REFUSE COLLECTION	FUND PRINTING EXPENSES FOR FORUM	4203	3004	000	001	(500.00)
	REFUSE COLLECTION		4203	3006	000	000	500.00
4/16/2019	OTHER	TO COVER DEFICIT IN OTHER OPERATING	1224	3010	000	000	(400.00)
	OTHER		1224	5415	000	000	400.00
4/17/2019	SHERIFF	TO COVER MARCH EXPENSES & DTF QUARTER PAYOUT	3102	5410	000	000	(2,200.00)
	SHERIFF		3102	5413	000	000	2,200.00
4/17/2019	SHERIFF	TO COVER MARCH EXPENSES & DTF QUARTER PAYOUT	3102	5409	000	002	(5,400.00)
	SHERIFF		3102	5408	000	000	5,400.00
4/17/2019	ANIMAL SHELTER	TO SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY19	4305	3002	000	000	(2,500.00)
	ANIMAL SHELTER		4305	5102	000	000	2,500.00
4/18/2019	CLEARBROOK PARK	ADDITIONAL EQUIPMENT RENTAL	7109	5413	000	000	(2,000.00)
	CLEARBROOK PARK		7109	9001	000	000	2,000.00
4/18/2019	SHERANOD PARK	TO COVER INCREASE IN UTILITY RATES	7110	5101	000	000	(500.00)
	SHERANOD PARK		7110	5103	000	000	500.00
4/18/2019	SHERANDO PARK	TO COVER INCREASE IN UTILITY RATES	7110	5101	000	000	(1,120.00)
	SHERANDO PARK		7110	5102	000	000	1,120.00
4/18/2019	PARKS AND RECREATION ADMINISTRATION	TO COVER RESOURCE BOOK PURCHASE	7101	5413	000	000	(77.23)
	PARKS AND RECREATION ADMINISTRATION		7101	5411	000	000	77.23
4/18/2019	CLEARBROOK PARK	TO COVER SHIPPING COSTS	7109	5413	000	001	(10.00)
	CLEARBROOK PARK		7109	8001	000	000	10.00
4/23/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	FREDERICK COUNTY MIDDLE SCHOOL PHONE BILL(ELEVATOR)	4304	3010	000	007	(220.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	220.00
4/23/2019	ELECTORAL BOARD AND OFFICIALS	PAY DIRECTOR OF ELECTIONS	1301	5506	000	000	(11.43)
	REGISTRAR		1302	5506	000	000	11.43
4/23/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	PLUMBING ISSUES ROUND HILL FIRE STATION	4304	5101	000	007	(3,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	008	3,500.00
4/23/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPLACE FAN MOTORS PUBLIC SERVICE BUILDING RTU 3 & LIEBERT UNIT	4304	3004	000	005	(3,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	006	3,500.00
4/23/2019	PARKS AND ADMINISTRATION ADMINISTRATION	TO COVER DEPARTMENT NRPA MEMBERSHIP DUES	7101	5413	000	000	(1,100.00)
	PARKS AND ADMINISTRATION ADMINISTRATION		7101	5801	000	000	1,100.00
4/23/2019	PARKS AND ADMINISTRATION ADMINISTRATION	TO COVER PARKING VOUCHERS	7101	5413	000	000	(200.00)
	PARKS AND ADMINISTRATION ADMINISTRATION		7104	5413	000	000	200.00
4/23/2019	INSPECTIONS	TO PURCHASE ADDITIONAL CODE BOOKS	3401	4003	000	002	(600.00)
	INSPECTIONS		3401	5411	000	000	600.00
4/24/2019	JUVENILE COURT PROBATION	BOARD ACTION 4/24/19 CLIENT SERVICES	3303	3002	000	004	23,000.00
	JUVENILE COURT PROBATION		3303	1001	000	001	(10,000.00)
	JUVENILE COURT PROBATION		3303	1001	000	002	(5,000.00)
	JUVENILE COURT PROBATION		3303	1003	000	000	(8,000.00)
4/24/2019	SOCIAL SERVICES ADMINISTRATION	BOARD ACTION 4/24/19 OPERATING EXPENSES	5316	3002	000	000	24,000.00
	SOCIAL SERVICES ADMINISTRATION		5316	3010	000	000	5,000.00
	SOCIAL SERVICES ADMINISTRATION		5316	5405	000	000	1,500.00
	SOCIAL SERVICES ADMINISTRATION		5316	5506	000	000	5,000.00
	SOCIAL SERVICES ADMINISTRATION		5316	9002	000	000	(35,500.00)
	VICTIM WITNESS PROGRAM		2202	2005	000	000	(17,039.00)
	VICTIM WITNESS PROGRAM		2202	1003	000	000	8,000.00
	VICTIM WITNESS PROGRAM		2202	5506	000	000	780.00
	VICTIM WITNESS PROGRAM		2202	5401	000	000	5,339.00
	VICTIM WITNESS PROGRAM		2202	5413	000	000	2,800.00
	VICTIM WITNESS PROGRAM		2202	5204	000	000	120.00
4/24/2019	SOCIAL SERVICES ADMINISTRATION	BOARD ACTION 4/24/19 OVERTIME EXPENSES	5316	1001	000	000	(16,000.00)
	SOCIAL SERVICES ADMINISTRATION		5316	1005	000	000	16,000.00
4/25/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	HEATING BILL DEFICIT FOR CAB AND COURTHOUSE	4304	5101	000	000	(3,100.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	000	3,100.00
4/25/2019	RECREATION CENTERS AND PLAYGROUNDS	TO COVER ADDITIONAL MEDICAL SUPPLIES NEEDED	7104	5412	000	000	(2,000.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5404	000	000	2,000.00
4/25/2019	MAINTENANCE ADMINISTRATION	2019 4X4 FORD F150 EXTENDED CAB TRUCK MAINTENANCE	4301	5506	000	000	(1.85)
	MAINTENANCE ADMINISTRATION		4301	8005	000	000	1.85
4/29/2019	FIRE AND RESCUE	BUDGET RECLASS OVERTIME TO FLSA PAY	3505	1007	000	000	460,000.00
	FIRE AND RESCUE		3505	1005	000	000	(460,000.00)
4/29/2019	INFORMATION TECHNOLOGY	RENEWAL FOR INTUNE LICENSES	1220	5401	000	000	(4,000.00)
	INFORMATION TECHNOLOGY		1220	3005	000	000	4,000.00
4/29/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPLACE HUMIDIFIER IN EOC ROOM AT PSB	4304	3004	000	005	(2,500.00)



	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	006	2,500.00
5/2/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	JANITORIAL SUPPLIES COUNTY OFFICE BUILDING	4304	3010	000	005	(2,400.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	000	2,400.00
5/2/2019	ELECTORAL BOARD OFFICIALS	PAY TRAVEL MILEAGE FOR GENERAL REGISTRAR	1301	5506	000	000	(20.00)
	REGISTRAR		1302	5506	000	000	20.00
5/2/2019	REFUSE COLLECTION	PURCHASE BOOKS FOR VRA CONFERENCE SESSION	4203	5408	000	002	(400.00)
	REFUSE COLLECTION		4203	5411	000	000	400.00
5/2/2019	COMMONWEALTH'S ATTORNEY	TO FUND ADVERTISING	2201	5401	000	000	(150.00)
	COMMONWEALTH'S ATTORNEY		2201	3007	000	000	150.00
5/2/2019	COMMONWEALTH'S ATTORNEY	TO FUND TRAVEL	2201	3002	000	000	(1,500.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	1,500.00
5/2/2019	COUNTY OFFICE BUILDINGS/COURTHOUSE	WATER/SEWER BILL AT PUBLIC SAFETY BUILDING	4304	3010	000	005	(1,615.74)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	005	1,615.74
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	005	(183.25)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	005	183.25

County of Frederick  
 General Fund  
 April 30, 2019

ASSETS	FY19 <u>4/30/19</u>	FY18 <u>4/30/18</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	48,973,063.56	46,874,119.74	2,098,943.82 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	128,003,130.73	121,034,258.15	6,968,872.58
Streetlights	23,535.91	26,208.71	(2,672.80)
Miscellaneous Charges	37,645.24	86,343.98	(48,698.74)
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	3,683.89	2,362.73	1,321.16
GL controls (est.rev / est. exp)	<u>(5,097,367.29)</u>	<u>(14,160,101.89)</u>	<u>9,062,734.60</u> (1) Attached
<b>TOTAL ASSETS</b>	<u>172,602,330.27</u>	<u>154,521,829.65</u>	<u>18,080,500.62</u>
LIABILITIES			
Retainage Payable	47,010.53	0.00	47,010.53
Performance Bonds Payable	827,839.25	1,322,249.86	(494,410.61)
Taxes Collected in Advance	63,288.79	667,251.32	(603,962.53) *B
Deferred Revenue	<u>128,064,610.88</u>	<u>121,144,541.35</u>	<u>6,920,069.53</u> *C
<b>TOTAL LIABILITIES</b>	<u>129,002,749.45</u>	<u>123,134,042.53</u>	<u>5,868,706.92</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,839,865.93	3,684,197.58	(1,844,331.65) (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	17,884.93	17,587.88	297.05
Reserve For Capital	7,028,510.00	0.00	7,028,510.00
Animal Shelter	1,166,179.07	1,091,175.27	75,003.80
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>26,274,112.50</u>	<u>20,553,944.93</u>	<u>5,720,167.57</u> (4) Attached
<b>TOTAL EQUITY</b>	<u>43,599,580.82</u>	<u>31,387,787.12</u>	<u>12,211,793.70</u>
<b>TOTAL LIAB. &amp; EQUITY</b>	<u>172,602,330.27</u>	<u>154,521,829.65</u>	<u>18,080,500.62</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	180,111,667	171,394,178	8,717,489
Appropriations	(80,073,199)	(84,482,436)	4,409,237
Est.Tr.to Other fds	(106,975,701)	(104,756,042)	(2,219,660)
Encumbrances	1,839,866	3,684,198	(1,844,332)
	(5,097,367)	(14,160,102)	9,062,735

**(2) General Fund Purchase Orders 4/30/19**

DEPARTMENT	Amount	
<b>Fire and Rescue</b>	26,015.00	Uniforms
	7,095.00	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
	5,769.73	DJI Drone
	6,453.36	Scott SCBA Masks
<b>IT</b>	150,215.12	Cisco Catalyst Switching Platform for Public Safety Building
<b>Maintenance Administration</b>	29,800.85	Ford F-150 Pickup 4x4
<b>Parks</b>	40,355.15	Outdoor Gym & Installation Sherando
	7,000.00	Transport Sand to Clearbrook Park
	10,606.10	Frederick Heights Park Trail
	17,199.25	Agricultural Supplies
	386,077.50	Sherando Park Recreation Access Project
	2,717.25	Spring/Summer Uniforms for Summer Events
	858.00	Summer League Basketball Uniforms
	104,372.00	Sherando Park Restroom Facility
	8,673.60	Landscape Supplies Clearbrook and Sherando Park
	8,448.00	Clearbrook Park Volleyball Sand
	13,500.00	Chemicals for Clearbrook & Sherando Pools
	213,266.00	Parking Expansion Clearbrook Park
	18,750.00	Shade Structure for Pool Deck Area Clearbrook Park
	18,750.00	Shade Structure for Pool Desck Area Sherando Park
<b>Refuse Collection</b>	9,904.00	Refabricate Used Recycling Cans
<b>Sheriff</b>	4,540.00	One Solution Software and Installation Service
	1,267.95	Dell XPS Laptop
	254.59	Body Vest Carriers
	887.65	Uniforms
	110.40	Tactical Equipment
	127,600.00	Armored Swat Van
	9,000.00	(12) Simuniton Guns
	4,259.15	Uniforms
	8,992.35	(15) Body Armor
	36,782.57	(12) 2019 Ford Truck Police Utility (1) Ford F-150 Responder
	166,719.12	(24) Motorola APX8500 All Band Mobile Radios w/Accessories
	148,823.64	(18) Light Bars and Accessories for 2019 Police Interceptors
	5,356.00	(13) Flex 9Body Armor
	3,148.38	Dell XPS Laptop
	37,109.20	2018 Chevrolet Tahoe
	9,044.00	(133) Mobile Operation Back Packs
<b>Total</b>	<b>1,839,865.93</b>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 4/30/19	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				
<b>Total</b>	<b>1,855,534.72</b>				

**Other Proffers 4/19**

(4) Fund Balance Adjusted	
Ending Balance 4/19	35,910,966.10
Revenue 4/19	108,964,581.82
Expenditures 4/19	(63,365,077.55)
Transfers 4/19	(55,236,357.87)
Ending Balance 4/19	26,274,112.50

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 April 30, 2019

<b>REVENUES:</b>	<u>Appropriated</u>	FY19 4/30/19 <u>Actual</u>	FY18 4/30/18 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	123,179,515.00	58,383,945.76	55,583,610.50	2,800,335.26 (1)
Other local taxes	36,959,731.00	26,733,235.37	25,850,351.07	882,884.30 (2)
Permits & Privilege fees	1,838,386.00	1,770,635.07	1,879,825.14	(109,190.07) (3)
Revenue from use of money and property	538,093.55	1,023,531.75	509,955.98	513,575.77 (4)
Charges for Services	3,090,299.00	2,483,836.08	2,290,755.56	193,080.52
Miscellaneous	611,316.84	489,202.30	476,046.89	13,155.41
Recovered Costs	1,650,574.00	1,778,355.37	1,510,135.28	268,220.09 (5)
Proffers		1,079,972.62	910,556.34	169,416.28 (5)
Intergovernmental:				
Commonwealth	12,204,675.74	15,095,402.65	14,827,757.48	267,645.17 (6)
Federal	39,076.31	70,464.52	130,432.13	(59,967.61) (7)
Insurance Recoveries	0.00	3,104.33	0.00	3,104.33
Transfers	0.00	52,896.00	0.00	52,896.00
<b>TOTAL REVENUES</b>	<b>180,111,667.44</b>	<b>108,964,581.82</b>	<b>103,969,426.37</b>	<b>4,995,155.45</b>
<b>EXPENDITURES:</b>				
General Administration	13,088,189.49	10,689,980.92	9,999,893.49	690,087.43
Judicial Administration	2,928,600.52	2,276,799.62	2,073,142.90	203,656.72
Public Safety	39,905,469.33	32,358,976.26	30,686,059.74	1,672,916.52
Public Works	6,225,520.01	4,210,799.17	4,102,052.49	108,746.68
Health and Welfare	9,882,975.00	7,005,207.65	6,847,595.74	157,611.91
Education	81,080.00	60,810.00	57,240.00	3,570.00
Parks, Recreation, Culture	8,932,116.30	5,478,163.05	5,173,322.88	304,840.17
Community Development	2,188,820.46	1,284,340.88	3,135,769.16	(1,851,428.28)
<b>TOTAL EXPENDITURES</b>	<b>83,232,771.11</b>	<b>63,365,077.55</b>	<b>62,075,076.40</b>	<b>1,290,001.15 (8)</b>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	103,816,129.55	55,236,357.87	58,528,372.25	(3,292,014.38) (9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(6,937,233.22)</b>	<b>(9,636,853.60)</b>	<b>(16,634,022.28)</b>	<b>(6,997,168.68)</b>
<b>Fund Balance per General Ledger</b>		<b>35,910,966.10</b>	<b>37,187,967.21</b>	<b>(1,277,001.11)</b>
<b>Fund Balance Adjusted to reflect Income Statement 4//30/19</b>		<b>26,274,112.50</b>	<b>20,553,944.93</b>	<b>5,720,167.57</b>

(1)General Property Taxes	FY19	FY18	Increase/Decrease
Real Estate Taxes	30,247,810	28,625,693	1,622,117
Public Services	1,186,246	1,402,899	(216,653)
Personal Property	25,473,817	24,207,341	1,266,476
Penalties and Interest	1,116,763	1,046,246	70,516
Credit Card Chgs./Delinq.Advertising	(29,944)	(69,759)	39,815
Adm.Fees For Liens&Distress	389,254	371,190	18,064
	58,383,946	55,583,611	2,800,335

**(2) Other Local Taxes**

Local Sales Tax	9,369,853.87	9,061,861.00	307,992.87
Communications Sales Tax	773,016.39	835,305.99	(62,289.60)
Utility Taxes	2,893,650.98	2,853,272.14	40,378.84
Business Licenses	7,127,491.50	6,689,471.60	438,019.90
Auto Rental Tax	119,609.07	79,736.02	39,873.05
Motor Vehicle Licenses Fees	682,461.63	677,406.49	5,055.14
Bank Stock Taxes & Bank Franchise	-	45,899.00	(45,899.00)
Recordation Taxes	1,477,146.03	1,399,277.07	77,868.96
Meals Tax	3,811,363.23	3,716,980.69	94,382.54
Lodging Tax	461,866.77	471,107.55	(9,240.78)
Street Lights	12,605.90	15,863.52	(3,257.62)
Star Fort Fees	4,170.00	4,170.00	-
<b>Total</b>	<b>26,733,235.37</b>	<b>25,850,351.07</b>	<b>882,884.30</b>

**(3)Permits&Privileges**

Dog Licenses	37,412.83	38,917.00	(1,504.17)
Land Use Application Fees	6,375.00	6,375.00	-
Transfer Fees	2,675.24	2,686.72	(11.48)
Development Review Fees	251,040.14	409,192.70	(158,152.56)
Building Permits	1,070,385.12	1,049,633.89	20,751.23
2% State Fees	3,880.34	3,592.83	287.51
Electrical Permits	112,949.90	102,134.00	10,815.90
Plumbing Permits	26,449.50	19,949.00	6,500.50
Mechanical Permits	94,498.00	94,121.00	377.00
Sign Permits	2,775.00	6,375.00	(3,600.00)
Permits Commerical Burning	175.00	175.00	-
Blasting Permits	270.00	300.00	(30.00)
Land Disturbance Permits	157,649.00	145,673.00	11,976.00
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	2,900.00	200.00	2,700.00
<b>Total</b>	<b>1,770,635.07</b>	<b>1,879,825.14</b>	<b>(109,190.07)</b>

**(4) Revenue from use of**

Money	988,440.58	476,314.58	512,126.00
Property	35,091.17	33,641.40	1,449.77
<b>Total</b>	<b>1,023,531.75</b>	<b>509,955.98</b>	<b>513,575.77</b>

(5) Recovered Costs	FY19	FY18	Increase/Decrease
	4/30/19	4/30/18	
Recovered Costs Treasurer's Office	31,209.00	32,772.00	(1,563.00)
Recovered Costs Social Services	39,178.65	19,476.28	19,702.37
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	460,913.02	460,894.01	19.01
Recovered Cost Fire Companies	206,147.50	94,182.34	111,965.16
Recovered Costs Sheriff	49,550.00	32,287.50	17,262.50
Reimbursement Circuit Court	8,087.44	9,298.14	(1,210.70)
Reimb.Public Works/Planning Clean Up	2,275.00	1,608.68	666.32
Clarke County Container Fees	57,902.86	39,785.70	18,117.16
City of Winchester Container Fees	35,211.53	31,374.08	3,837.45
Refuse Disposal Fees	98,782.33	74,204.10	24,578.23
Recycling Revenue	48,835.68	59,060.06	(10,224.38)
Sheriff Restitution	3,637.31	-	3,637.31
Container Fees Bowman Library	1,641.37	1,392.74	248.63
Restitution- Other	1,044.70	-	1,044.70
Reimb.of Expenses Gen.District Court	25,115.98	24,990.70	125.28
Reimb.Task Force	57,449.00	54,390.20	3,058.80
Reimb. Elections	3,842.82	-	3,842.82
Westminster Canterbury Lieu of Tax	18,651.80	18,651.80	-
Grounds Maint. Frederick County Schools	273,934.21	247,371.66	26,562.55
Comcast PEG Grant	88,038.50	87,034.00	1,004.50
Fire School Programs	12,070.00	12,738.01	(668.01)
Clerks Reimbursement to County	7,850.82	7,941.52	(90.70)
Reimb. Sheriff	14,409.35	17,139.20	(2,729.85)
Subtotal Recovered Costs	1,778,355.37	1,510,135.28	268,220.09
Proffer Sovereign Village	47,563.49	14,634.92	32,928.57
Proffer Lynnhaven	-	3,378.31	(3,378.31)
Proffer Redbud Run	96,810.00	70,994.00	25,816.00
Proffer Canter Estates	-	65,407.52	(65,407.52)
Proffer Southern Hills	148,372.58	166,940.00	(18,567.42)
Proffer Snowden Bridge	748,178.55	530,629.59	217,548.96
Proffer Cedar Meadows	39,048.00	58,572.00	(19,524.00)
Subtotal Proffers	1,079,972.62	910,556.34	169,416.28
Grand Total	2,858,327.99	2,420,691.62	437,636.37

(6) Commonwealth Revenue	FY19	FY18	
	4/30/19	4/30/18	Increase/Decrease
Motor Vehicle Carriers Tax	38,825.41	22,886.25	15,939.16
Mobile Home Titling Tax	87,258.26	116,247.60	(28,989.34)
Recordation Taxes	480,518.08	416,352.73	64,165.35
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	414,433.07	415,117.55	(684.48)
Shared Expenses Sheriff	1,928,840.49	1,898,853.16	29,987.33
Shared Expenses Comm.of Rev.	170,154.75	166,920.79	3,233.96
Shared Expenses Treasurer	127,031.53	125,693.67	1,337.86
Shared Expenses Clerk	346,108.31	353,219.25	(7,110.94)
Public Assistance Grants	3,763,380.39	3,767,024.32	(3,643.93)
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	128,358.00	128,358.00	-
Rent/Lease Payments	179,732.39	225,078.30	(45,345.91)
Spay/Neuter Assistance State	2,558.72	2,167.50	391.22
Wireless 911 Grant	191,898.78	52,602.63	139,296.15
State Forfeited Asset Funds	20,717.92	23,381.22	(2,663.30)
VA Dept. of Health	93,033.80	-	93,033.80
Victim Witness-Commonwealth Office	138,767.10	151,688.63	(12,921.53)
F&R OEMS Reimbursement	-	127.50	(127.50)
Total	15,095,402.65	14,827,757.48	267,645.17

**County of Frederick**

**General Fund**

April 30, 2019

<b>(7) Federal Revenue</b>	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	-	120,637.13	(120,637.13)
Forfeited Assets Treasury	-	1,822.47	(1,822.47)
<b>Total</b>	<b>70,464.52</b>	<b>130,432.13</b>	<b>(59,967.61)</b>

**(8) Expenditures**

Expenditures increased \$1,290,001.15. **General Administration** increased \$690,087.43 and includes \$212,840.24 in IT for firewall support, switch and smartnet contract, and switch replacement core data network. **Public Safety** increased \$1,672,916.52 and reflects the year to date increase of \$1,621,845.51 in salaries and fringe benefits for the Sheriff and Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and additional positions. **Community Development** decreased \$1,851,428.28 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 \$3,292,014.38. See chart below:

<b>(9) Transfers Decreased \$3,292,014.38</b>	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	2,223,867.77	2,213,272.39	10,595.38 *3
Transfer School Operating Capital	4,067,416.47	3,088,287.00	979,129.47 *4
Operational Transfers	(53,035.82)	(34,383.51)	(18,652.31) *5
Board Contingency	0.00	4,323,620.00	(4,323,620.00) *6
<b>Total</b>	<b>55,236,357.87</b>	<b>58,528,372.25</b>	<b>(3,292,014.38)</b>

\*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  
 April 30, 2019

ASSETS	FY2019 <u>4/30/19</u>	FY2018 <u>4/30/18</u>	Increase <u>(Decrease)</u>
Cash	9,838,506.92	9,762,416.13	76,090.79 *1
GL controls(est.rev/est.exp)	<u>(1,437,030.37)</u>	<u>(914,550.75)</u>	<u>(522,479.62)</u>
<b>TOTAL ASSETS</b>	<b><u>8,401,476.55</u></b>	<b><u>8,847,865.38</u></b>	<b><u>(446,388.83)</u></b>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,551,494.10</u>	<u>2,507,247.00</u>	<u>44,247.10</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,551,494.10</u></b>	<b><u>2,507,247.00</u></b>	<b><u>44,247.10</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	105,279.55	104,611.35	668.20
	<u>5,744,702.90</u>	<u>6,236,007.03</u>	<u>(491,304.13) *2</u>
<b>TOTAL EQUITY</b>	<b><u>5,849,982.45</u></b>	<b><u>6,340,618.38</u></b>	<b><u>(490,635.93)</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>8,401,476.55</u></b>	<b><u>8,847,865.38</u></b>	<b><u>(446,388.83)</u></b>

**NOTES:**

\*1 Cash decreased \$76,090.79. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

\*2 Fund balance decreased \$491,304.13. 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 \$1,495,068.14.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY19</u>
Prisoner Billing:	28,958.57
Compensation Board Reimbursement 4/19	<u>487,279.99</u>
<b>Total</b>	<b>516,238.56</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 April 30, 2019

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY2019 4/30/19 <u>Actual</u>	FY2018 4/30/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	440.16	140.02	300.14
Interest		114,215.90	64,848.86	49,367.04
Supervision Fees	56,096.00	42,607.00	27,775.00	14,832.00
Drug Testing Fees	1,000.00	205.00	200.00	5.00
Work Release Fees	350,628.00	278,127.43	249,686.50	28,440.93
Prisoner Fees from other localities	0.00	237.96	158.64	79.32
Federal Bureau Of Prisons	0.00	770.00	220.00	550.00
Local Contributions	7,824,994.00	7,713,659.00	7,730,749.00	(17,090.00)
Miscellaneous	7,501.00	7,410.57	6,117.31	1,293.26
Phone Commissions	400,000.00	247,151.74	218,476.91	28,674.83
Food & Staff Reimbursement	80,000.00	50,397.43	59,796.84	(9,399.41)
Elec.Monitoring Part.Fees	97,000.00	102,452.26	70,287.90	32,164.36
Share of Jail Cost Commonwealth	1,350,000.00	928,477.70	935,940.28	(7,462.58)
Reimb. Of Prior Year Deficit			0.00	
Medical & Health Reimb.	85,000.00	41,561.75	55,543.00	(13,981.25)
Shared Expenses CFW Jail	5,400,000.00	4,138,185.86	3,998,416.38	139,769.48
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)
<b>TOTAL REVENUES</b>	<b>21,472,767.00</b>	<b>19,132,349.76</b>	<b>19,077,020.64</b>	<b>55,329.12</b>
<b>EXPENDITURES:</b>	<b>23,015,076.92</b>	<b>17,637,281.62</b>	<b>16,444,647.38</b>	<b>1,192,634.24</b>
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(1,542,309.92)</b>	<b>1,495,068.14</b>	<b>2,632,373.26</b>	<b>(1,137,305.12)</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>4,249,634.76</u></b>	<b><u>3,603,633.77</u></b>	<b><u>646,000.99</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 4/30/19</b>		<b>5,744,702.90</b>	<b>6,236,007.03</b>	<b>(491,304.13)</b>

County of Frederick  
Fund 12 Landfill  
April 30, 2019

ASSETS	FY2019 4/30/19	FY2018 4/30/18	Increase (Decrease)
Cash	37,809,553.51	38,010,869.06	(201,315.55)
Receivables:			
Accounts Receivable			
Fees	827,381.46	684,305.77	143,075.69 *1
Accounts Receivable Other	4,830.10	0.00	4,830.10
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)	<u>(4,119,578.55)</u>	<u>(3,228,789.45)</u>	<u>(890,789.10)</u>
<b>TOTAL ASSETS</b>	<b><u>50,683,911.72</u></b>	<b><u>53,308,492.75</u></b>	<b><u>(2,624,581.03)</u></b>
<b>LIABILITIES</b>			
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	<u>4,830.10</u>	<u>0.00</u>	<u>4,830.10</u>
<b>TOTAL LIABILITIES</b>	<b><u>13,612,728.49</u></b>	<b><u>13,238,157.40</u></b>	<b><u>374,571.09</u></b>
<b>EQUITY</b>			
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	<u>27,212,741.23</u>	<u>30,182,524.80</u>	<u>(2,969,783.57) *4</u>
<b>TOTAL EQUITY</b>	<b><u>37,071,183.23</u></b>	<b><u>40,070,335.35</u></b>	<b><u>(2,999,152.12)</u></b>
<b>TOTAL LIABILITY AND EQUITY</b>	<b><u>50,683,911.72</u></b>	<b><u>53,308,492.75</u></b>	<b><u>(2,624,581.03)</u></b>

**NOTES:**

\*1 Landfill receivables increased \$143,075.69. Landfill fees at 4/19 were \$691,764.97 compared to \$574,377.63 at 4/18 for an increase of \$117,387.34. Delinquent fees at 4/19 were \$180,374.88 compared to \$109,928.14 at 4/18 for an increase of 70,446.74.

\*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 4/30/19.

\*4 Fund balance decreased \$2,969,783.57. 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 (\$742,449.17) for year to date revenue less expenses.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 April 30, 2019

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY2019 4/30/19 <u>Actual</u>	FY2018 4/30/18 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	5,325.87	4,695.97	629.90
Interest on Bank Deposits	120,000.00	422,017.82	206,242.27	215,775.55
Salvage and Surplus	75,000.00	122,240.55	117,779.51	4,461.04
Sanitary Landfill Fees	6,562,000.00	5,702,282.91	4,830,429.33	871,853.58
Charges to County	0.00	498,030.00	427,142.91	70,887.09
Charges to Winchester	0.00	129,665.25	111,830.54	17,834.71
Tire Recycling	142,500.00	209,410.86	183,169.36	26,241.50
Reg. Recycling Electronics	91,200.00	51,180.00	44,534.16	6,645.84
Greenhouse Gas Credit Sales	0.00	39,964.17	4,918.95	35,045.22
Miscellaneous	0.00	8,877.00	6,704.56	2,172.44
Renewable Energy Credits	168,402.00	126,269.64	144,852.84	(18,583.20)
Landfill Gas To Electricity	312,837.00	241,482.00	311,123.77	(69,641.77)
Insurance Recoveries		4,872.23	0.00	4,872.23
Waste Oil Recycling		0.00	0.00	0.00
<b>TOTAL REVENUES</b>	7,471,939.00	7,561,618.30	6,393,424.17	1,168,194.13
Operating Expenditures	5,567,138.00	3,883,047.65	3,045,371.44	837,676.21
Capital Expenditures	6,024,379.55	4,421,019.82	483,610.38	3,937,409.44
<b>TOTAL Expenditures</b>	11,591,517.55	8,304,067.47	3,528,981.82	4,775,085.65
<b>Excess(deficiency)of revenue over expenditures</b>	(4,119,578.55)	(742,449.17)	2,864,442.35	(3,606,891.52)
<b>Fund Balance Per General Ledger</b>		27,955,190.40	27,318,082.45	637,107.95
<b>FUND BALANCE ADJUSTED</b>		27,212,741.23	30,182,524.80	(2,969,783.57)

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**May 10, 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 VJCCA 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)
COR refund - DL Peterson Trust	(16,438)
COR refund - JB Hunt Transport	(5,629)
COR refund - Ryder Truck Rental	(5,266)
COR refund - Disabled Veteran	(2,596)
Reduce DSS local share	53,298
	(8,568,494)

**Fund Balance, May 10, 2019** **35,910,966**