

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, May 19, 2021
8:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the Board of Supervisors meeting room at 107 North Kent Street on Wednesday, May 19, 2021 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Gary Oates; and Jeffrey Boppe. Non-voting liaisons: Seth Thatcher, Commissioner of the Revenue.

Committee Members Absent: Angela Wiseman; and non-voting liaison William Orndoff, Treasurer.

Staff present: Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Rich Venskoske, Director of Elections; Steve Hawkins, Sheriff Major; Christine Bauserman, EMS Billing Manager; Wayne Corbett, Deputy Treasurer; Jason Robertson, P&R Director; Jon Turkel, P&R Assistant Director; Clay Corbin, NRADC Superintendent; Joe Wilder, Public Works Director; Scott Varner, IT Director; and Kirk Whittle, Deputy Clerk of Court.

Others present: none.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 1, 4, 5, 6 and 13 were approved under consent agenda.

1. The Treasurer requests a General Fund supplemental appropriation in the amount of \$50,000 for the increased cost of DMV registration withholdings. No local funds required. See attached memo, p. 4.
2. The Treasurer requests an FY22 General Fund supplemental appropriation not to exceed \$49,408. This amount represents a carry forward of unspent FY21 funds for legal fees for real estate tax sales and implementation of the cigarette tax. See attached memo, p. 5 – 6. The committee recommends approval.
3. The Clerk of Court requests an FY22 General Fund supplemental appropriation in the amount of \$53,886. This amount represents salary and fringes for a Records Clerk. The position has been funded by the VA Compensation Board in the amount of \$34,352; however, there is a local cost of \$19,533. See attached information, p. 7 – 8. The committee recommends approval.

4. (☑) The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,027.29. This amount represents an auto insurance claim. No local funds required. See attached memo, p. 9 – 10.
5. (☑) The Sheriff requests a General Fund supplemental appropriation not to exceed \$9,769.23. This amount represents reimbursements from the DEA. No local funds required. See attached memo, p. 11 – 13.
6. (☑) The Sheriff requests a General Fund supplemental appropriation not to exceed \$54,840. This amount represents traffic control reimbursements. No local funds required. See attached memo, p. 14 – 15.
7. The Director of Elections requests an FY22 General Fund supplemental appropriation not to exceed \$3,600. This amount represents a carry forward of unspent FY21 funds to replace the Assistant Registrar. See attached memo, p. 16. The committee recommends approval.
8. The NRADC Superintendent requests an FY22 Jail Fund supplemental appropriation not to exceed \$66,150. This amount represents a carry forward of unspent FY21 funds for the completion of the HVAC control system project. See attached memo, p. 17. The committee recommends approval.
9. The IT Director and the NRADC requests an FY22 Jail Fund supplemental appropriation not to exceed \$148,517. This amount represents a carry forward of unspent FY21 funds for the completion of the network upgrade project. See attached memo, p. 18. The committee recommends approval.
10. The IT Director requests a budget transfer in the amount of \$10,722 from a personnel line item to cover an unbudgeted expense related to the Sheriff's laptop lease. Policy requires Board action to transfer out of a personnel line item. See attached memo, p. 19. The committee recommends approval.
11. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$20,000. This amount represents proffer funds for the design of the Abrams Creek Trail entrance and parking lot. The Parks & Recreation Commission has approved the request. See attached information, p. 20 – 22. The committee recommends approval.

12. The Public Works Director requests an FY22 General Fund supplemental appropriation not to exceed \$108,188. This amount represents a carry forward of unspent FY21 funds for the construction of a storage building at the Stephenson Citizen Convenience Site. See attached memo, p. 23 – 24. The committee recommends approval.

13. The EMS Billing Manager requests an EMS Expense Recovery Fund supplemental appropriation in the amount of \$275,000. This amount represents anticipated revenue in excess of budgeted revenue. No local funds required. See attached memo, p. 25.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for April 2021. See attached, p. 26 – 27.

2. The Finance Director provides financial statements ending April 30, 2021. See attached, p. 28 – 38.

3. The Finance Director provides an FY 2021 Fund Balance Report ending May 14, 2021. See attached, p. 39.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Oates
Robert Wells
Jeffrey Boppe

By Sharon Kibler
Assistant Finance Director



COUNTY of FREDERICK

Office of Treasurer

P.O. Box 225

Winchester, Virginia 22604-0225

540/665-5607

FAX 540/662-5838

www.fredtax.com

C. William Orndoff, Jr., MGT
County Treasurer

R. Wayne Corbett, MGD
Deputy Treasurer Operations

Angela Fritts Whitacre, MGD
Deputy Treasurer

May 7, 2021

TO: Cheryl Shiffler, Finance Director

FROM: C. William Orndoff, Jr., Tr

The Treasurer requests a supplemental appropriation in the amount of \$50,000.00 for the increased cost of DMV registration withholdings. The G/L line is 4-010-012130-3002-000-002 (Professional Services, DMV -VRW Stops). No local funds are needed for the request. The offsetting revenue line item is 3-010-011100-001.



COUNTY of FREDERICK

Office of Treasurer

P.O. Box 225

Winchester, Virginia 22604-0225

540/665-5607

FAX 540/662-5838

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R. Wayne Corbett, MGDT
Deputy Treasurer Operations

Angela Fritts Whitacre, MGDT
Deputy Treasurer

C. William Orndoff, Jr., MGT
County Treasurer

MEMORANDUM

TO: Cheryl Shiffler, Finance Director

FROM: C. William Orndoff, Jr. [REDACTED]

SUBJECT: Carry forward funds

DATE: April 21, 2021

Request a General Fund carryforward in the amount of \$49,408 for professional services. These funds are needed for legal fees in connection with real estate tax sales and costs that could be associated with the implementation of the cigarette tax. Attached is an email from the county attorney that his office will no longer provide these services in reference to conducting tax sales.

FY21 4010-012130-3002-000-000 to FY22 4010-012130-3002-000-000

bal 5/12/21 \$49,408

Rod Williams
Mon 1/4/2021 5:04 PM

To:

- Bill Orndoff;
- Wayne Corbett

Copy of real estate tax sale CWO2020.xlsx
31 KB

Bill and Wayne,

I am following up on the latest tax sale property list (attached), which Laura sent to us on December 22. In terms of tax sales for which we have to this point filed papers with the Circuit Court, and the status of each of those matters, they are as follows:

- [REDACTED] – order entered 12/9/2020, authorizing Mike Bryan to conduct sale
- [REDACTED] – our next step is to file for an order authorizing Mike Bryan to conduct sale
- [REDACTED] – same status as [REDACTED]

So, that reflects the status of what is truly in the pipeline, in terms of filed with the Court. To the extent that we have properties for which we previously ran the initial “30 day” advertisement before filing cases, enough time has passed that we would likely want to include those properties in a new advertisement.

With that said, we have the issue of how we proceed going forward. In that regard, I’ve given a lot of thought to it, in terms of a number of factors, including the potential volume of these cases, the unique nature of these cases, and the amount of particularized work each typically requires (title work, notice mailings to all parties in interest, inclusion of all such parties as parties to the case, with the corresponding service of process requirements). All of this entails practical issues regarding availability of resources and the efficient prosecution of these cases. We also have the issue, with respect to occupied dwellings, of the perception of internal County legal staff pursuing these matters. As you know, over the past two or three years, we have had two such cases where the circumstances ended up being most unpleasant ([REDACTED]) or, at a minimum, uncomfortable ([REDACTED]). As you further know, the County’s legal needs have become increasingly complex in recent years and the demands on the County Attorney’s Office are certainly dramatically different than they were in 2008, when I started here as the County’s first full-time in-house County Attorney.

After having considered all of the above factors, I have come to the conclusion that it may be best, going forward, to outsource new tax sale cases to one (or more) of the firms that specializes in these cases. Jeff Scharf’s firm, [Taxing Authority Consulting Services, PC](#), probably comes to mind as perhaps the leading candidate for this type of work. I’m glad to discuss thoughts on this, as I know it represents movement in a different direction.

Rod

office = 773 locality = 069

Compensation Board

Commonwealth of Virginia

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Constitutional Officers Budgets and Salaries

◆ Approved FY22 Budgets

0.0213 1.00

The Constitutional Officer Budgets provided on this site are as approved by the Compensation Board on May 1 for the following fiscal year, effective July 1 through June 30, and do not reflect any amendments, if any, approved by the Compensation Board since May 1. The Compensation Board approved budgets reflect the minimum amount that must be approved by the local government for the Constitutional Officer. Most local governments approve additional funding for Constitutional Officers than is reflected on the Compensation Board approved budgets. Local governments may approve salary supplements, additional positions and other increased expenses for Constitutional Officers; this information is not available from the Compensation Board or on the approved budgets herein. This information is available from the Constitutional Officer or local government.

FY22 Budget For the Frederick Clerk of the Circuit Court's Office

HOGAN, Clerk of the Circuit Court

Positions/Salaries:

Position Number	Class Code	Budgeted Salary	Current Salary	Estimated Fringe Benefits*
00001	CLERK	136,541	136,541	9,156
00002	DCIV	39,271	39,271	2,634
00003	DCIII	34,451	34,451	2,310
00004	SCT	32,193	32,193	2,159
00005	ACCT	45,525	45,525	3,053
00006	DCI	32,193	32,193	2,159
00007	DCI	UNFUNDED		0
00008	DCI	32,193	32,193	2,159
00009	DCI	32,193	32,193	2,159
00010	MDCII	38,966	38,966	2,613
00011	DCI	32,193	32,193	2,159

32,760 salary
 # 21,125.81 fringes

 # 53,885.81 total
 < 34,352 > comp bd

 # 19,533.81 local
 Range 3 - Records Clerk

32,760 starting sal. for range 3

Total Positions by Class Code:

Class Code	Number of Positions
ACCT	1
CLERK	1
DCI	5
DCIII	1
DCIV	1
MDCII	1
SCT	1

Total Number of Compensation Board Positions: 11

Total Salaries Budgeted: 455,719 Estimated Fringe Benefits*: 30,560

Total Temporary Employees Salaries Budgeted: 28,403 Temporary Employees Estimated Fringe Benefits*: 1,448

Total Office Expense Budgeted: 0

Total Equipment Budgeted: 0

Total May 1 Approved Compensation Board Budget*: 484,122 (based upon budgeted amounts; does not include Fringe Benefits)

***Fringe Benefits are not budgeted, but are reimbursed based upon salary paid.**

Phone: 804.786.0786
 Fax: 804.371.0235
 Contact us

Delivery Address (UPS and Fed Ex):

102 Governor Street, Suite 120
 1st Floor
 Richmond, VA 23219

Mailing Address

(U.S. Postal):
 P.O. Box 710
 Richmond, VA 23218-0710

Directions
 to our building

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FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
DATE : May 11, 2021
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a check from VACoRP in the amount of \$5,027.29 for auto claim dated March 18, 2021 involving Deputy Fauver. This amount was posted to 3-010-018990-0001

We are requesting this amount to be appropriated to our vehicle maintenance line item 31020-3004-000-002. This amount will go towards repairs.

Thank you,

LWM/adc

c.s. 4/14/21



VACORP

FREDERICK
COUNTY
APR 12 2021
FINANCE
DEPARTMENT

April 5, 2021

Frederick County
Attn: Jennifer Place
107 N. Kent Street
Winchester, Virginia 22601

Virginia Association of Counties Group Self-Insurance Risk Pool
Member: Frederick County
Claim Number: 0342021277269
Date of Loss: 03/18/2021

To Frederick County:

Enclosed please find a VACORP property damage check in the amount of \$5,027.29 for the damages to the 2015 Ford Taurus VIN#0582. We issued payment of \$5,527.29 (estimate) – \$500.00 (deductible) = \$5,027.29 to Frederick County. This repair was determined by S&S Appraisal Services.

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

Sincerely,



Corey Reese

Claims Associate
Enclosed: check
Cc: Jennifer Place

1819 Electric Road, Suite C • Roanoke, Virginia 24018
toll free 888.822.6772 • fax 877.212.8599

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 : DEA Federal Reimbursements
DATE : May 11, 2021

Frederick County Sheriff's Office has received reimbursements from the DEA totaling \$2,908.80
This amount has been posted to 3-010-033010-0025

We have pending \$6,860.43 in reimbursements from the DEA. This amount will be posted to 3-010-033010-0025

Total amount \$9,769.23

We are requesting the total amount to be appropriated in our overtime line item 4-010-031020-1005-000-000.

Thank you

LWM

c.s. 2/17/21 \$999.90
5/11/21 \$1045.35
5/4/21 \$545.40
4/30/21 \$318.15

Reimbursement DEA [REDACTED]

Rev. line	Reimb. Amount	Reimb. Received	OT Incurred Date	Date handed in	Date reimb. posted	Comments
3-010-033010-0025	\$1,408.95	\$1,408.95	June 7-July 4 2020	7/9/2020	9/11/2020	Appropriation into OT 2/17/21
3-010-033010-025	\$1,454.40	\$1,454.40	July 5 - August 1, 2020	8/10/2020	10/5/2020	Appropriation into OT 2/17/21
3-010-033010-025	\$909.00	\$909.00	Aug. 2 - Aug 29, 2020	9/2/2020	9/15/2020	Appropriation into OT 2/17/21
3-010-033010-0025	\$954.45	\$954.45	Aug 30 - Sept 26, 2020	9/29/2020	10/9/2020	Appropriation into OT 2/17/21
3-010-033010-0025	\$863.55		Sept. 27 - Oct 24, 2020	10/27/2020		545.40 was received out of the 863.55. 318.15 was received 4/30/21
3-010-033010-0025	\$1,454.40	\$1,454.40	Oct. 25 - Nov. 21, 2020	12/3/2020	1/22/2021	Appropriation into OT 2/17/21
3-010-033010-0025	\$1,090.80	\$1,090.80	Nov. 22 - Dec. 19 , 2020	12/28/2020	1/22/2021	Appropriation into OT 2/17/21
		-\$7,272.00				
3-010-033010-0025	\$999.90	\$999.90	Dec. 20 2020 - Jan 16, 2021	1/19/2021	2/17/2021	
3-010-033010-0025	\$1,045.35	\$1,045.35	Jan. 17 - Feb. 13 2021	2/25/2021	5/12/2021	
3-010-033010-0025		\$545.40	Oct. 1 - Oct 24 2020		3/34/21	
3-010-033010-0025	\$1,272.60		Feb. 14 - March 13 2021	3/23/2021		
3-010-033010-0025	\$726.56		Jan 17 - Feb 13 2021	4/1/2021		Steven Kahle
3-010-033010-0025	\$1,135.25		Feb 14 - March 13, 2021	4/1/2021		Steven Kahle
3-010-033010-0025	\$1,363.50		March 14 - April 10 021	4/12/2021		
3-010-033010-0025		\$318.15	Sept. 27 - Oct 24, 2020	4/30/2021		
3-010-033010-0025	\$1,363.50		April 11 - May 8 2021	5/11/2021		
3-010-033010-0025	\$999.02		April 26 - May 8 2021	5/11/2021		Steven Kahle
3-010-033010-0025						
3-010-033010-0025						
3-010-033010-0025						
3-010-033010-0025						

Total **\$17,041.23** **\$2,908.80**

Rev	Reimb. Amount	Reimb. Received	OT Incurred Date	Date handed in	Date reimb. posted	Comments
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Appropriation

Line item	Amount	Finance committee	Date posted
1005-000-000	\$1,408.95	2/17/2021	2/24/2021
1005-000-000	\$1,454.40	2/17/2021	2/24/2021
1005-000-000	\$909.00	2/17/2021	2/24/2021
1005-000-000	\$954.45	2/17/2021	2/24/2021
1005-000-000	\$1,454.40	2/17/2021	2/24/2021
1005-000-000	\$1,090.80	2/17/2021	2/24/2021
Total	\$7,272.00		amount asked to be appropriated
1005-000-000	\$999.90		
1005-000-000	\$545.40		
1005-000-000	\$318.15		
1005-000-000	\$1,045.35		
1005-000-000	\$1,272.60	Pending	
1005-000-000	\$726.56	Pending	
1005-000-000	\$1,135.25	Pending	
1005-000-000	\$1,363.50	Pending	
1005-000-000	\$1,363.50	Pending	
1005-000-000	\$999.02	Pending	
Total	\$9,769.23		amount asked to be appropriated

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 11, 2021

The Sheriff requests a General Fund supplemental appropriation in the amount of \$44,640. This amount has been posted to 3010-019010-0018. This amount represents traffic control and overtime from February 2021- April 2021.

Invoices has been sent out to Navy Federal and Fellowship Bible Church. We have pending \$10,200.00 in recovered costs that we are expecting to receive by June.

Total amount \$54,840.00

We are requesting this amount to be appropriated in our overtime line item 4-010-031020-1005-000-000.

Thank you.

LWM/adc



OFFICE OF VOTER REGISTRATION

Richard M. Venskoske Director of Elections
107 N. Kent Street, Suite 102, Winchester, VA 22601-5039
E-mail: rich.venskoske@fcva.us Telephone: 540-665-5660

To: Frederick County Finance Committee

From: Rich Venskoske [REDACTED]

Subject: Carry Forward Funding Request

Date: Thursday, May 13, 2021

The Director of Elections requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, May 19, 2021 meeting. The purpose of this request is to request to have funds from 13020-1001-003 carried forward to the next fiscal year. \$3,600 is needed to allow for the training of a new Assistant Registrar. I will have an overlap of one month before my current Assistant resigns August 1, 2021.

bal 5/12/21 \$4,835

Northwestern Regional Adult Detention Center

Clay A. Corbin - Superintendent



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

MEMORANDUM

To: Ms. Cheryl Shiffler, Director of Finance
From: Clay Corbin, Superintendent [REDACTED]
Date: May 11, 2021
Subject: Request to carry forward funds

Request that \$66,150 in expenditure code #4-011-033010-3004-000-001, be carried forward into FY22 for payment to Trane for controls migration.

Trane has advised Northwestern Regional Adult Detention Center that the work required for the HVAC control system will not be completed prior to July 1, 2021. This project was approved and budgeted for FY21, therefore it is requested to be carried forward to FY22.

Thank you for your attention to this matter.

bal 5/12/21 \$261,452



COUNTY OF FREDERICK

Information Technologies
(540) 665-5614

MEMORANDUM

To: Finance Committee
From: Scott Varner, IT Director
Subject: Request to Carry Forward Funds
Date: May 10, 2021

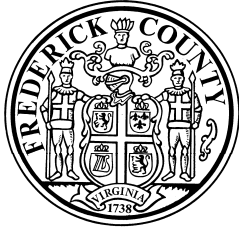
The Information Technology Department and the North Regional Adult Detention Center is requesting to carry forward funds in the amount of \$148,516.83 for the NRADC network upgrade project. The bulk of the necessary equipment is not expected to arrive until the first week of August in the new fiscal year (2022) due to issues with the global supply chain for electronic equipment. The amount was approved and budgeted for in the current fiscal precipitating the need to request a carry forward into Fiscal Year 2022.

Sincerely,

Scott Varner
County of Frederick
Director of IT

bal 5/12/21 \$261,452

107 North Kent Street, Winchester, Virginia 22601-5039
svarner@fcva.us



COUNTY OF FREDERICK

Information Technologies
(540) 665-5614

MEMORANDUM

To: Finance Committee
From: Scott Varner, IT Director
Subject: Request to Transfer Funds from Personnel Line Item to Operating Line Item
Date: May 12, 2021

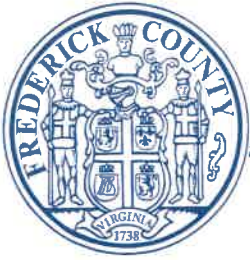
The Information Technology Department is requesting to transfer \$10,721.23 from the personnel budget line item 012200-1001-000-055 (Deputy GIS Manger) to the regular operating budget line item 012200-5401-000-004 (OFFICE SUPPLIES-REFRESH PROGRAM) to cover Personal Property taxes on the Sheriff's Rugged Laptop lease. The lease is a five-year lease and the laptops are subject to Personal Property Taxes. The Fiscal Year 2022 budget has been adjusted to address the taxes moving forward.

Sincerely,

Scott Varner

Scott Varner
County of Frederick
Director of IT

107 North Kent Street, Winchester, Virginia 22601-5039
svarner@fcva.us



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Committee

From: Jason Robertson, Director

Subj: Proffer Request; Abrams Creek Trailhead Entrance and Parking Design

Date: May 13, 2021

The Frederick County Parks and Recreation Commission is requesting **\$20,000** in Parks and Recreation proffer funds for design work associated with the Abrams Creek Trail trailhead entrance and parking lot. The Abrams Creek Trail project is identified as the top priority on the 2021 Capital Improvements Plan. There are several proffer contributing developments in the service area. The Abrams Creek Trail will address the strong desire for multi-use trail in Frederick County and provide a trail 'backbone' with the potential to connect multiple development communities in eastern Frederick County. The Frederick County Proffer Policy is attached (**Attachment 1**).

Phase I development of the trail portion of the Abrams Creek Trail, a one-mile section between Senseny Road and Woodstock Lane, is being funded with \$1.1 Million in federal transportation grant funds. Providing a parking lot on County owned property along Abrams Creek will provide trailhead access needed to allow Frederick County residents use of the trail. This current request will fund design work outside the scope of the grant funds.

Included, (**Attachment 2**) is a visual representation of the proposed Phase I trail alignment. Trailhead parking is planned for the lower (southern) terminus of the trail as shown. The approximately 1-acre lot and 7 adjacent downstream lots are County owned and were accepted by the Board of Supervisors as a donation in 2019.

The Parks and Recreation Proffer balance is \$382,706 as of April 30, 2021.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8294.

Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental requests **to access proffered funds shall be submitted to the County's Finance Department** for processing. In order to qualify as a capital project, the following criteria must be met:

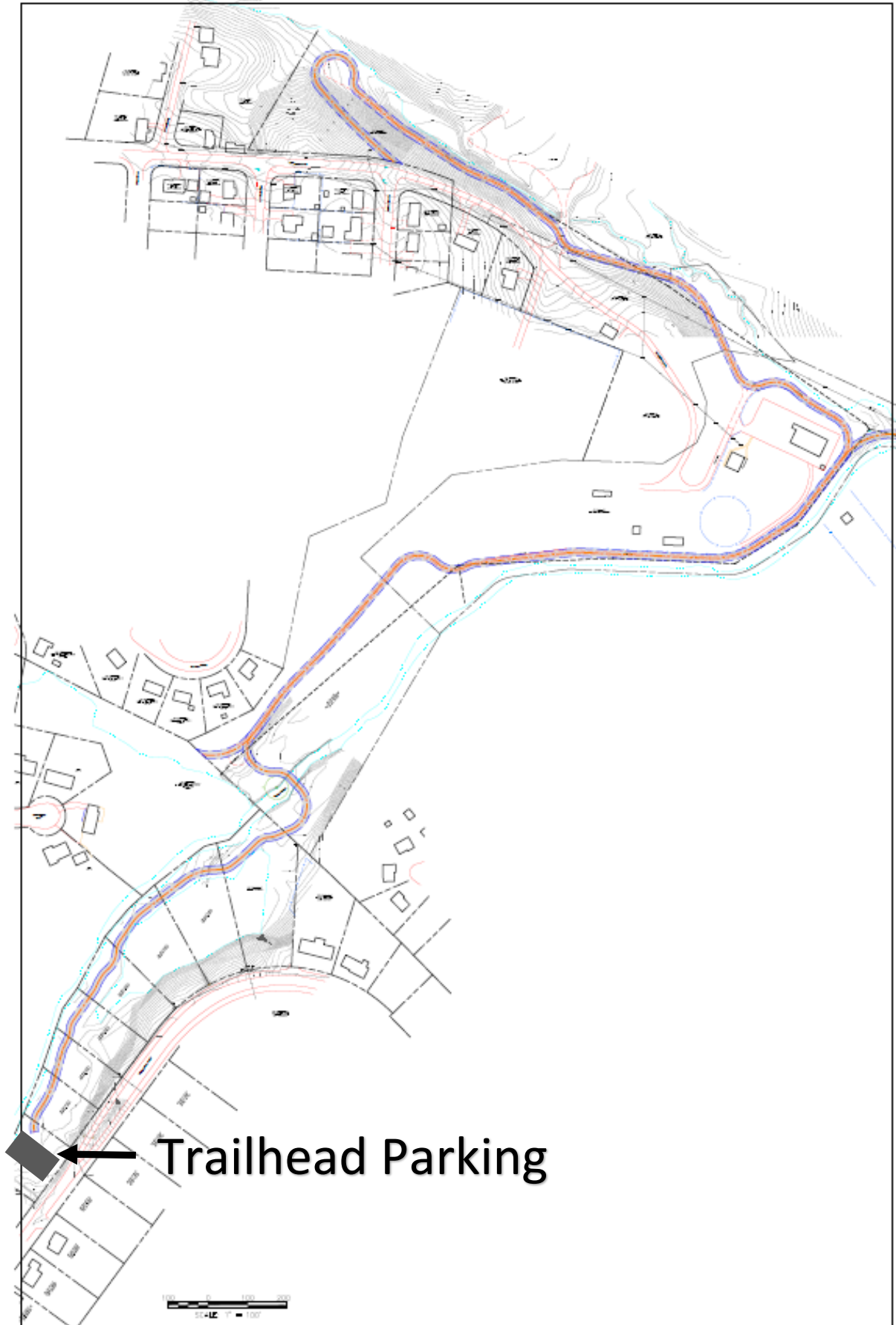
- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County's Capital Improvements Plan (CIP).

In order to comply with State Code '15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to ensure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County's CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)

Abrams Creek Trail – Phase I





MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works [REDACTED]
SUBJECT: Carry Forward Request
DATE: May 12, 2021

At the January 13, 2021 Board of Supervisors meeting, a motion was approved to utilize the \$60,000 in leftover funds in the Refuse Collection budget line item 10-4203-8900-00 to construct a 30'x60' storage building at the Stephenson Citizen Convenience Site. (**Attachment 1**)

Since that point, we have performed design work and are currently getting pricing for the building. We have also determined during the design process that some additional modifications are needed to construct the building. We have received estimates on construction and site work that exceeds \$60,000.00. We have leftover funds from other line items that would cover the higher cost which we recently transferred into this line item totaling \$108,188.00.

As you know we are at the end of the fiscal year and we will not be able to complete the building by June 30, 2021. Therefore, we are requesting that all remaining funds in this line item totaling approximately \$108,188.00 be carried forward into Fiscal Year 2022 and that it can become effective July 1, 2021. These funds are not encumbered and there is no funding available in the FY2022 budget to build this building. No new local funds are needed for this request.

Thank you in advance for considering this request and I will be available during the meeting to answer any questions.

JCW/kco

Attachments: as stated

cc: file



COUNTY of FREDERICK
Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Board of Supervisors
FROM: Joe C. Wilder, Director of Public Works [REDACTED]
SUBJECT: Request for Use of Funds – New Storage Building
DATE: May 12, 2021

At the October 27, 2020 Public Works Committee meeting, a motion was unanimously approved by the committee to spend up to \$60,000 of unspent funds from the construction of the Albin Citizens Convenience Center. There has been an on-going need to build a 30'x60' storage building at the Stephenson Convenience Center to store equipment for the Refuse Collection department. As we informed the Public Works Committee, we are using multiple small buildings to house equipment (i.e. mowers, snow blowers, plows, hand tools, etc.) The request for the building has been made in recent budgets but has been cut due to budget saving measures.

The leftover funds are in the Refuse Collection Budget line item 10-4203-8900-00 improvements other than building. Currently, the unspent funds will be returned to the general fund. We are requesting that we be allowed to use the unspent funds for the construction of the storage building.

We attempted to take this item to the Finance Committee but the November and December meetings have been cancelled.

JCW/kco

cc: file

bal 5/13/21 \$108,188



Christine Bauserman
EMS Billing Manager

The EMS Expense Recovery Fund (Fund 30) budgeted estimated revenue in the amount of \$1,867,547 for FY21. Through April 30, 2021, revenue has been collected in the amount of 1,743,040.

It is estimated that total of \$399,178 will be collected for transports for May and June. This puts the total estimated revenue for FY21 at \$2,142,218. Since revenues less expenses are split 50-50 between the County and the Volunteer Companies, a supplemental appropriation in the amount of \$275,000 is requested. No local funds are required.

FY21 – Fund 30	
Budgeted revenue	1,867,217
Revenue received through 4/30/21	(1,743,040)
Estimated revenue for May & June	(399,177)
Estimated budgeted revenue & exp S/A	(275,000)

Thank you.

DATE	BUDGET TRANSFERS APRIL 2021 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/1/2021	FIRE AND RESCUE	FULLTIME EMERGENCY COORDINATOR	3505	1001	000	164	13,780.00
	FIRE AND RESCUE		3505	1003	000	003	(13,780.00)
4/1/2021	FIRE AND RESCUE	TRANSFER FUNDS FOR TRUCKS THAT ARE ON REPLACEMENT	3505	8005	000	000	93,300.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(93,300.00)
4/8/2021	COMMISSIONER OF THE REVENUE	BIZHUB COPIER	1209	5401	000	000	(8,444.30)
			1209	8007	000	000	8,444.30
4/13/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	FUEL FOR GENERATORS AT PUBLIC SAFETY BUILDING	4304	5302	000	005	(530.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5408	000	000	530.00
4/13/2021	PARKS AND RECREATION ADMINISTRATION	NRPA DUES	7101	5413	000	000	(450.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5801	000	000	450.00
4/13/2021	COMMONWEALTH'S ATTORNEY	REPAIR AND MAINTENANCE EQUIPMENT	2201	3006	000	000	(237.49)
	COMMONWEALTH'S ATTORNEY		2201	3004	000	001	237.49
4/15/2021	DSS ADMINISTRATION	ADJUST COUNTY AND STATE BUDGET APPROPRIATION	5317	5811	000	000	(113,000.00)
	DSS ADMINISTRATION		5317	5812	000	000	113,000.00
	DSS ADMINISTRATION		5317	5813	000	000	2,000.00
	DSS ADMINISTRATION		5317	5820	000	000	1,000.00
	DSS ADMINISTRATION		5317	5861	000	000	15,000.00
	DSS ADMINISTRATION		5317	5862	000	000	17,000.00
	DSS ADMINISTRATION		5317	5866	000	000	4,000.00
	DSS ADMINISTRATION		5317	5872	000	000	(39,000.00)
	DSS ADMINISTRATION		5317	2008	000	000	1,000.00
	DSS ADMINISTRATION		5316	2005	000	000	(1,000.00)
	DSS ADMINISTRATION		5316	8005	000	000	31,000.00
	DSS ADMINISTRATION		5316	9001	000	000	2,000.00
	DSS ADMINISTRATION		5316	9002	000	000	(33,000.00)
4/19/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	FIRE AND RESCUE TRAINING AT SMITHFIELD	4304	5400	000	086	5,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(5,000.00)
4/20/2021	REASSESSMENT/BOARD OF ASSESSORS	ADDITIONAL REQUIRED ADVERTISING	1210	3007	000	000	(900.00)
	COMMISSIONER OF THE REVENUE		1209	3007	000	000	900.00
4/20/2021	REFUSE COLLECTION	FUND OTHER OPERATING SUPPLIES	4203	3004	000	001	(600.00)
	REFUSE COLLECTION		4203	5413	000	000	600.00
4/20/2021	BOARD OF SUPERVISORS	COVER DEFICIT IN PROFESSIONAL SERVICES	1101	5401	000	000	(2,800.00)
	OTHER		1224	0	000	000	2,800.00
	BOARD OF SUPERVISORS		1101	0	000	000	(830.00)
	OTHER		1224	0	000	000	830.00
	BOARD OF SUPERVISORS		1101				(1,500.00)
	OTHER		1224	0	000	000	1,500.00
	BOARD OF SUPERVISORS		1101	0	000	000	(1,500.00)
	OTHER		1224				1,500.00
	COUNTY ADMINISTRATOR		1201	0	000	000	(2,000.00)
	OTHER		1224	0	000	000	2,000.00
4/21/2021	REASSESSMENT/BOARD OF SUPERVISORS	ADDITIONAL NEEDED OFFICE SUPPLIES AND FURNITURE	1210	5401	000	000	(4,000.00)
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	4,000.00
4/21/2021	SHERIFF	AMMUNITION	3102	5409	000	002	(5,000.00)
	SHERIFF		3102	5409	000	000	5,000.00
	SHERIFF		3102	5506	000	000	(15,000.00)
	SHERIFF		3102	5409	000	000	15,000.00
	SHERIFF		3102	5401	000	000	(17,219.76)
	SHERIFF		3102	5409	000	000	17,219.76
4/21/2021	MAINTENANCE ADMINISTRATION	FUNDS TO COVER OFFICE SUPPLIES COUNTY ADMINISTRATION BUILDING	4301	5401	000	005	(50.00)
	MAINTENANCE ADMINISTRATION		4301	5401	000	000	50.00
4/26/2021	AGRICULTURE	ADDITIONAL FUNDS TO COVER TRAVEL	8301	5401	000	000	(89.60)
	AGRICULTURE		8301	5806	000	000	89.60
4/26/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	JANOTORIAL SUPPLIES FOR PUBLIC SERVICE BUILDING	4304	3004	000	006	(2,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	005	2,500.00
4/26/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	PURCHASE FLOOR BURNISHER FOR PUBLIC SERVICE BUILDING	4304	5413	000	006	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	005	1,000.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	005	(558.75)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	005	558.75
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	005	(1,555.86)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	005	1,555.86
4/26/2021	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY21	4305	3004	000	002	(1,000.00)
	ANIMAL SHELTER		4305	3004	000	003	1,000.00
	ANIMAL SHELTER		4305	5405	000	000	(3,000.00)
	ANIMAL SHELTER		4305	3004	000	000	3,000.00
4/28/2021	SHERIFF	B.A.4/28/21 REPLACEMENT OF SHERIFF'S VEHICLES	3102	8005	000	000	576,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(576,000.00)
4/29/2021	FIRE AND RESCUE	APRIL PROMOTIONS	3505	1007	000	001	(625.00)
	FIRE AND RESCUE		3505	1001	000	035	625.00
	SHERIFF		3102	1002	000	022	(737.00)
	SHERIFF		3102	1001	000	029	737.00
	COUNTY ADMINISTRATOR		1201	5506	000	000	(1,013.00)
	COUNTY ADMINISTRATOR		1201	1001	000	031	1,013.00
	FIRE AND RESCUE		3505	1007	000	001	(625.00)
	FIRE AND RESCUE		3505	1001	000	037	625.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
	FIRE AND RESCUE	APRIL PROMOTIONS	3505	1007	000	001	(625.00)
	FIRE AND RESCUE		3505	1001	000	106	625.00
	FIRE AND RESCUE		3505	1007	000	001	(625.00)
	FIRE AND RESCUE		3505	1001	000	127	625.00
	TREASURER		1213	1001	000	058	(10,486.00)
	TREASURER		1213	1001	000	062	10,486.00
	REFUSE COLLECTION		4203	3004	000	001	(6,600.00)
	REFUSE COLLECTION		4203	1001	000	002	6,600.00
5/4/2021	REFUSE COLLECTION	CELL PHONES/2 FOR STAFF	4203	5506	000	000	(550.00)
	REFUSE COLLECTION		4203	5413	000	000	550.00
5/4/2021	REASSESSMENT/BOARD OF ASSESSORS	DMV REGISTRATION FEE	1210	3004	000	002	(5.00)
	COMMISSIONER OF THE REVENUE		1209	5415	000	000	5.00
5/4/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	HOT WATER HEATER ROUND HILL FIRE&RESCUE	4304	3004	000	008	(5,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	009	5,000.00
5/4/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	(2) VERSAMATIC VACCUMS FOR COUNTY ADMINISTRATION BUILDING	4304	5401	000	000	(974.96)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	000	974.96
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5413	000	000	(125.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	000	125.00
5/4/2021	INFORMATION TECHNOLOGY	TO COVER INVOICES FOR IT PROJECTS	1220	3005	000	000	(53,266.00)
	INFORMATION TECHNOLOGY		1220	5413	000	003	53,266.00
5/4/2021	INFORMATION TECHNOLOGY	TO PAY INVOICES FOR TRAINING	1220	3005	000	000	(1,420.00)
	INFORMATION TECHNOLOGY		1220	5506	000	000	1,420.00
5/4/2021	PUBLIC SFETY COMMUNICATIONS	COVER INVOICES FY21	3506	5407	000	000	(110.00)
	PUBLIC SFETY COMMUNICATIONS		3506	3002	000	000	110.00
	PUBLIC SFETY COMMUNICATIONS		3506	5407	000	000	(2,800.00)
	PUBLIC SFETY COMMUNICATIONS		3506	3005	000	000	2,800.00
5/6/2021	ELECTORAL BOARD AND OFFICIALS	FUNDS TO COVER DEFICITS	1301	5204	000	000	(1,000.00)
	REGISTRAR		1302	5204	000	000	1,000.00
5/6/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS JANITORIAL SUPPLIES MILLWOOD FIRE AND RESCUE	4304	5403	000	021	(375.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	021	375.00
5/6/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS PHONE BILL MILLWOOD FIRE AND RESCUE	4304	5102	000	021	(656.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		434	5204	000	021	656.00
5/6/2021	CLEARBROOK PARK	TO COVER A[RIL PURCHASES	7109	5101	000	000	(150.00)
	CLEARBROOK PARK		7109	5408	000	000	150.00
	SHERANDO PARK		7110	5301	000	000	(2,600.00)
	SHERANDO PARK		7110	5408	000	000	2,600.00
5/6/2021	SHERIFF	TO COVER DEFICIT AND YEAR END	3102	1001	000	016	(21,155.75)
	SHERIFF		3102	1003	000	000	21,155.75
	SHERIFF		3102	1001	000	017	(42,544.25)
	SHERIFF		3102	1003	000	000	42,544.25
5/6/2021	BOARD OF SUPERVISORS	TO COVER DEFICIT IN ADVERTISING	1101	5401	000	000	(1,000.00)
	BOARD OF SUPERVISORS		1101	3007	000	000	1,000.00
5/6/2021	SHERIFF	VEST CARRIERS	3102	5409	000	002	(25,710.00)
	SHERIFF		3102	5410	000	000	25,710.00

County of Frederick
General Fund
April 30, 2021

ASSETS	FY21 <u>4/30/21</u>	FY20 <u>4/30/20</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	26,886,025.88	25,131,938.61	1,754,087.27 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	427,825.99	486,130.44	(58,304.45)
Taxes, Commonwealth, Reimb.P/P	145,783,557.41	131,083,518.40	14,700,039.01
Streetlights	24,417.37	23,737.23	680.14
Miscellaneous Charges	39,840.83	22,997.19	16,843.64
Due from Fred. Co. San. Auth.	0.00	657,083.23	(657,083.23)
Prepaid Postage	3,678.24	1,111.33	2,566.91
GL controls (est.rev / est. exp)	<u>(20,050,113.62)</u>	<u>(14,311,880.35)</u>	<u>(5,738,233.27)</u> (1) Attached
TOTAL ASSETS	<u>153,116,787.10</u>	<u>143,096,191.08</u>	<u>10,020,596.02</u>
LIABILITIES			
Accrued Wages Payable	1,532,417.87	1,439,785.27	92,632.60
Retainage Payable	0.00	91,663.30	(91,663.30)
Performance Bonds Payable	839,374.01	796,844.87	42,529.14
Taxes Collected in Advance	54,638.57	39,805.36	14,833.21
Deferred Revenue	<u>145,847,485.84</u>	<u>131,130,551.82</u>	<u>14,716,934.02</u> *B
TOTAL LIABILITIES	148,273,916.29	133,498,650.62	14,775,265.67
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,069,155.04	789,521.53	279,633.51 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	457,784.03	371,751.60	86,032.43
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Courthouse Fees	487,960.80	453,620.55	34,340.25
Animal Shelter	1,209,505.42	1,181,179.07	28,326.35
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	3,449,458.72	6,323,097.26	(2,873,638.54) (3) Attached
Parks Reserve	86,948.99	17,174.06	69,774.93
E-Summons Funds	164,573.40	69,760.08	94,813.32
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>(3,182,598.30)</u>	<u>(708,646.40)</u>	<u>(2,473,951.90)</u> (4) Attached
TOTAL EQUITY	<u>4,842,870.81</u>	<u>9,597,540.46</u>	<u>(4,754,669.65)</u>
TOTAL LIAB. & EQUITY	<u>153,116,787.10</u>	<u>143,096,191.08</u>	<u>10,020,596.02</u>

NOTES:

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

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

BALANCE SHEET

(1) GL Controls	FY21	FY20	Inc/(Decrease)
Estimated Revenue	198,933,150	190,840,514	8,092,636
Appropriations	(102,914,658)	(93,673,894)	(9,240,764)
Est. Transfers to Other Funds	(117,210,331)	(116,051,677)	(1,158,654)
Est. Transfers From Other Funds	72,570	3,783,655	(3,711,085)
Encumbrances	1,069,155	789,522	279,634
Total	(20,050,114)	(14,311,880)	(5,738,233)

(2) General Fund Purchase Orders 4/30/21

	Amount	Cares Act Funds Indicated by Asterisk*
Commissioner of the Revenue	8,444.30	Konica Minolta Bizhub Copier
Fire and Rescue	3,216.24	Quarterly Air Testing and Annual Compressor Maintenance
	43,994.00	Kappler Gowns
	64,053.90	(2) F250 3/4 Ton Pick Up Crew Cab
	1,525.94	Training Room Smart System Installation*
	77,136.00	LifePak Annual Preventative Maintenance
	60,048.00	Body Armor for Rescue Task Force
	53,440.00	Uniforms
	11,065.50	Firefighting Equipment
IT	340,837.90	PSB Security Cameras, AS Video Intercom, Round Hill Access Control Cards *
	5,901.11	Security Enhancement To Our DMZ Switch For the Entire County.
	42,122.80	Upgrades To Wireless Access Points Around The Building
	78,688.42	Managed Threat Protection Upgrade To Sophos Our Antivirus Software.
	54,825.00	PC Refresh
	11,806.00	(2) Think System Backup Servers
Parks and Recreation	2,658.93	Ballfield Diamond Mix
	10,071.00	Power Pole Relocation for Volleyball Court
	9,047.25	Program Shirts
	15,930.00	Rose Hill Park Tar/Chip Trail
Sheriff	2,923.90	Body Armour Vests with Carriers
	27,266.69	Emergency Equipment
	39,286.95	2020 Chevrolet Tahoe
	17,200.00	Install Emergency Equipment
	23,839.20	(16) Mobile Car Radios& Antenna Kits
	17,803.68	Body Armor
Volunteer Fire Departments	15,228.00	Gooseneck Car Trailer
	17,460.00	Loadmaster Trailer
	7,596.33	Dry Suits
	5,738.00	30HP Tohatsu Outboard Motor
Total	1,069,155.04	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 4/30/21	1,039,211.95	206,023.70	168,774.81	2,035,448.26	3,449,458.72

Designated Other Projects Detail

Administration	412,304.94
Bridges	16,214.32
Historic Preservation	129,000.00
Library	278,357.00
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	122,557.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Treasurer	700.00
Freedom Manor Transportation	4,250.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
Total	2,035,448.26

Other Proffers 4/30/21

(4) Fund Balance Adjusted	
Beginning Balance 4/21	40,554,653.95
Revenue 4/21	123,630,871.72
Expenditures 4/21	(69,862,920.77)
Transfers 4/21	(97,505,203.20)
Ending Balance 4/30/21	(3,182,598.30)

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2021

REVENUES:	<u>Appropriated</u>	FY21 4/30/21 <u>Actual</u>	FY20 4/30/20 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	135,657,816.00	66,051,667.79	65,286,285.22	765,382.57 (1)
Other local taxes	39,705,976.00	30,652,047.38	29,360,898.34	1,291,149.04 (2)
Permits & Privilege fees	2,266,235.00	1,979,893.07	1,944,826.04	35,067.03 (3)
Revenue from use of money and property	1,398,323.97	3,049,393.82	855,042.68	2,194,351.14 (4)
Charges for Services	3,498,694.00	1,897,633.22	2,207,028.71	(309,395.49) *1
Miscellaneous	783,429.85	475,844.05	257,730.30	218,113.75
Recovered Costs	2,872,152.31	2,646,769.47	1,735,596.48	911,172.99 (5)
Proffers		1,547,473.87	1,451,384.43	96,089.44 (5)
Intergovernmental:				
Commonwealth	12,511,475.44	15,145,865.21	15,525,281.52	(379,416.31) (6)
Federal	164,746.73	27,728.84	90,048.19	(62,319.35) (7)
Insurance Recoveries	0.00	9,684.00	7,703.11	1,980.89
Transferred from County Capital	72,570.00	72,570.00	3,783,654.99	(3,711,084.99) *2
Transferred from Cares Act	74,301.00	74,301.00	0.00	74,301.00
TOTAL REVENUES	199,005,720.30	123,630,871.72	122,505,480.01	1,125,391.71
 EXPENDITURES:				
General Administration	15,575,221.00	11,914,289.81	13,834,235.47	(1,919,945.66)
Judicial Administration	3,161,066.74	2,298,320.37	2,339,670.24	(41,349.87)
Public Safety	46,738,580.39	36,155,998.19	35,638,918.37	517,079.82
Public Works	6,743,587.39	4,838,998.21	4,516,921.37	322,076.84
Health and Welfare	11,271,157.61	7,720,000.16	7,462,055.90	257,944.26
Education	81,308.00	60,981.00	60,981.00	0.00
Parks, Recreation, Culture	7,950,008.70	5,012,066.60	5,898,994.82	(886,928.22)
Community Development	2,234,144.01	1,862,266.43	1,231,546.06	630,720.37
TOTAL EXPENDITURES	93,755,073.84	69,862,920.77	70,983,323.23	(1,120,402.46) (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	126,369,915.12	97,505,203.20	91,476,980.01	6,028,223.19 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(21,119,268.66)	(43,737,252.25)	(39,954,823.23)	3,782,429.02
Fund Balance per General Ledger		40,554,653.95	39,246,176.83	1,308,477.12
Fund Balance Adjusted to reflect Income Statement 4/30/21		(3,182,598.30)	(708,646.40)	(2,473,951.90)
*1 Decrease in Parks and Recreation Fees.				
*2 Transferred from the Board of Supervisors Funds'				

(1)General Property Taxes	FY21	FY20	Increase/Decrease
Real Estate Taxes	33,387,339	33,763,652	(376,313)
Public Services	1,298,170	1,422,152	(123,982)
Personal Property	29,533,949	28,533,023	1,000,926
Penalties and Interest	1,358,134	1,153,929	204,205
Credit Card Chgs./Delinq.Advertising	7,786	7,777	9
Adm.Fees For Liens&Distress	466,290	405,754	60,536
	66,051,668	65,286,287	765,381

(2) Other Local Taxes

Local Sales Tax	11,828,252.56	10,571,831.95	1,256,420.61
Communications Sales Tax	673,953.97	749,956.64	(76,002.67)
Utility Taxes	2,706,620.73	2,767,045.74	(60,425.01) *1
Business Licenses	7,903,144.22	7,947,284.62	(44,140.40)
Auto Rental Tax	136,793.66	128,556.73	8,236.93
Motor Vehicle Licenses Fees	700,266.50	861,792.37	(161,525.87)
Bank Stock Taxes	-	63,583.00	(63,583.00)
Recordation Taxes	2,261,034.14	1,686,952.74	574,081.40
Meals Tax	3,870,751.05	3,919,557.91	(48,806.86)
Lodging Tax	555,576.63	648,274.22	(92,697.59)
Street Lights	11,573.92	11,802.42	(228.50)
Star Fort Fees	4,080.00	4,260.00	(180.00)
Total	30,652,047.38	29,360,898.34	1,291,149.04

(3)Permits&Privileges

Dog Licenses	38,456.00	42,029.00	(3,573.00)
Land Use Application Fees	4,225.00	3,350.00	875.00
Transfer Fees	3,443.17	2,911.50	531.67
Development Review Fees	368,322.50	321,716.80	46,605.70
Building Permits	1,128,478.57	1,177,049.04	(48,570.47)
2% State Fees	4,082.83	3,432.70	650.13
Electrical Permits	82,895.00	121,599.00	(38,704.00)
Plumbing Permits	23,143.00	27,822.00	(4,679.00)
Mechanical Permits	88,953.00	95,832.00	(6,879.00)
Sign Permits	3,775.00	5,725.00	(1,950.00)
Commerical Burning	-	150.00	(150.00)
Explosive Storage Permits	-	2,000.00	(2,000.00)
Blasting Permits	430.00	270.00	160.00
Institutional Inspections Permit	5,750.00	-	5,750.00
Land Disturbance Permits	226,039.00	138,839.00	87,200.00
Septic Haulers Permit	-	300.00	(300.00)
Residential Pump and Haul Fee	200.00	-	200.00
Sewage Installation Fee	-	300.00	(300.00)
Transfer Development Rights	1,500.00	1,300.00	200.00
Small Cell Tower Permit	200.00	200.00	-
Total	1,979,893.07	1,944,826.04	35,067.03

(4) Revenue from use of

Money	103,955.84	751,283.98	(647,328.14) *2
Property	2,945,437.98	103,758.70	2,841,679.28 *3
Total	3,049,393.82	855,042.68	2,194,351.14

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

*2 Difference is due to lower interest rates.

*3 Sale of Frederick County Middle School for \$2.8 million.

(5) Recovered Costs	FY21	FY20	Increase/Decrease
	4/30/2021	4/30/2020	
Recovered Costs Treasurer's Office	67,730.02	30,561.00	37,169.02
Recovered Costs Social Services	71,632.18	47,558.35	24,073.83
Purchasing Card Rebate	180,864.99	216,723.44	(35,858.45)
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Costs-F&R Fee Recovery	344,553.12	441,260.53	(96,707.41)
Recovered Cost Fire Companies	205,353.24	206,697.64	(1,344.40)
Recovered Costs Sheriff	151,105.00	87,737.50	63,367.50
Recovered Cost Cares Act	919,729.31	-	919,729.31
Reimbursement Circuit Court	6,999.95	7,112.78	(112.83)
Reimb.Public Works/Planning Clean Up	1,400.00	725.00	675.00
Clarke County Container Fees	58,884.63	49,860.24	9,024.39
City of Winchester Container Fees	49,323.01	35,649.37	13,673.64
Refuse Disposal Fees	108,510.34	94,261.15	14,249.19
Recycling Revenue	17,165.50	19,499.69	(2,334.19)
Sheriff Restitution	391.09	507.32	(116.23)
Container Fees Bowman Library	1,344.34	1,750.51	(406.17)
Restitution Other	1,000.00	3,359.00	(2,359.00)
Litter-Thon/Keep VA Beautiful Grant	-	750.00	(750.00)
Reimb.of Expenses Gen.District Court	14,208.75	21,367.79	(7,159.04)
Reimb.Task Force	61,850.90	60,398.36	1,452.54
Sign Deposits Planning	440.00		440.00
Reimb. Elections	10,338.40	1,802.57	8,535.83
Westminster Canterbury Lieu of Tax	18,961.80	18,961.80	-
Labor-Grounds Maint.Fred.Co.Schools	210,997.66	197,417.00	13,580.66
Comcast PEG Grant	86,347.50	89,395.00	(3,047.50)
Fire School Programs	10,610.00	10,229.00	381.00
Clerks Reimbursement to County	9,056.10	8,535.61	520.49
Parks Other Grants	-	5,000.00	(5,000.00)
Equip-Grounds Maint. Fred. Co. Schoolds	-	33,500.27	(33,500.27)
Reimburse Sheriff	10,710.64	17,714.56	(7,003.92)
Subtotal Recovered Costs	2,646,769.47	1,735,596.48	911,172.99
Proffer Sovereign Village	-	7,317.46	(7,317.46)
Proffer Redbud Run	-	19,362.00	(19,362.00)
Proffer Southern Hills	261,968.27	255,578.80	6,389.47
Proffer Snowden Bridge	754,673.49	812,783.94	(58,110.45)
Proffer Cedar Meadows	78,096.00	170,835.00	(92,739.00)
Proffer Madison Village	163,281.60	-	163,281.60
Proffer Freedom Manor	12,750.00	3,000.00	9,750.00
Proffer The Village At Middletown	276,704.51	182,507.23	94,197.28
Subtotal Proffers	1,547,473.87	1,451,384.43	96,089.44
Grand Total	4,194,243.34	3,186,980.91	1,007,262.43

(6) Commonwealth Revenue	FY21	FY20	
	4/30/2021	4/30/2020	Increase/Decrease
Motor Vehicle Carriers Tax	35,394.04	36,457.81	(1,063.77)
Mobile Home Titling Tax	55,025.84	82,594.44	(27,568.60)
Recordation Taxes	-	414,196.47	(414,196.47) *1
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
State Noncategorical Funding	53,568.00	-	53,568.00
Shared Expenses Comm.Atty.	421,488.30	429,772.34	(8,284.04)
Shared Expenses Sheriff	2,003,040.37	1,975,856.13	27,184.24
Shared Expenses Comm.of Rev.	166,783.49	172,685.08	(5,901.59)
Shared Expenses Treasurer	131,660.51	131,489.68	170.83
Shared Expenses Clerk	347,068.77	356,226.77	(9,158.00)
Public Assistance Grants	3,978,677.52	4,131,978.99	(153,301.47) *2
Litter Control Grants	14,931.00	13,000.00	1,931.00
Other Revenue From The Commonwealth	17.95	-	17.95
Four-For-Life Funds	96,393.44	-	96,393.44
Emergency Services Fire Program	286,630.00	273,930.00	12,700.00
DMV Grant Funding	9,436.69	16,544.42	(7,107.73)
Parks State Grants	69,351.58	190,845.50	(121,493.92)
State Grant Emergency Services	141,535.46	53,171.20	88,364.26
Sheriff State Grants	37,993.44	89,805.37	(51,811.93)
JJC Grant Juvenile Justice	128,358.00	96,269.00	32,089.00
Rent/Lease Payments	165,648.03	221,709.30	(56,061.27)
Spay/Neuter Assistance-State	2,116.12	2,434.04	(317.92)
Wireless 911 Grant	208,388.23	201,697.19	6,691.04
State Forfeited Asset Funds	17,675.93	11,885.38	5,790.55
Victim Witness-Commonwealth Office	248,154.32	96,204.23	151,950.09
Total	15,145,865.21	15,525,281.52	(379,416.31)

*1 Recordation Taxes will not be distributed from the Commonwealth in FY21.

*2 Staff Vacancies

County of Frederick**General Fund**

April 30, 2021

(7) Federal Revenue	FY21	FY20	Increase/Decrease
Payments in Lieu of Taxes	-	142.00	(142.00)
Federal Forfeited Assets	5,349.82	6,837.80	(1,487.98)
Housing Illegal Aliens-Federal	-	41,607.00	(41,607.00)
Federal Funds Sheriff	22,379.02	41,461.39	(19,082.37)
Total	27,728.84	90,048.19	(62,319.35)

(8) Expenditures

Expenditures decreased \$1,120,402.46. **General Administration** decreased \$1.9 million and reflects the purchase of Sunnyside Plaza for \$2.1 million in the previous year. **Public Safety** increased \$517,079.82 and includes an increase for the local contribution to the Jail of \$449,420 over the previous year. **Public Works** increased \$322,076.84 and includes \$380,111.63 for the Albin Compactor Site. The **Parks and Recreation** decrease of \$886,928.22 was impacted by the Clearbrook Park Parking Expansion Project and the Sherando Park Recreation Access Project in FY20. **Community Development** increased \$630,720.37 and reflects the \$614,301.00 budgeted transfer to the Economic Development Authority. The transfers decreased \$6,028,223.19.

See Chart below:

(9) Transfers Increased \$6,028,223.19	FY21	FY20	Increase/Decrease	
Transfer to School Operating Fund	67,923,350.74	65,407,275.96	2,516,074.78	*1
Transfer to Debt Service Schools	12,814,148.25	12,186,225.00	627,923.25	
Transfer to Debt Service County	2,239,196.86	2,271,882.12	(32,685.26)	*2
Transfer to School Operating Capital	3,715,900.00	-	3,715,900.00	*3
Operational Transfers	85,082.04	(43,038.07)	128,120.11	*4
Reserve for Merit/COLA Increases	29,950.00	4,100.00	25,850.00	
Reserve for Capital	13,004,306.00	11,504,520.00	1,499,786.00	
Operational Contingency	(2,306,730.69)	146,015.00	(2,452,745.69)	*5
Total	97,505,203.20	91,476,980.01	6,028,223.19	

*1 School Operating FY21 includes \$1,397,457.67 C/F Encumbrances and \$294,942.57 for FY20 unspent restricted funds. Additionally, \$66,230,950.50 for 75% of the School Operating.

The FY20 was \$225,545.15 C/F encumbrances and \$347,857.06 represents restricted grant funds received. Additionally, \$64,833,873.75 for 75% of the School Operating.

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

*3 School Capital Projects

*4 Timing of Insurance Charge Outs

*5 Reimburse Contingency for Capital.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 April 30, 2021

ASSETS	FY21 <u>4/30/21</u>	FY20 <u>4/30/20</u>	Increase <u>(Decrease)</u>
Cash	10,746,296.63	11,270,183.95	(523,887.32) *1
Receivable Arrears Pay Deferred	117,989.36	128,295.26	(10,305.90)
Receivables Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(2,255,080.62)</u>	<u>(2,159,416.09)</u>	<u>(95,664.53)</u>
TOTAL ASSETS	<u>8,609,205.37</u>	<u>9,239,063.12</u>	<u>(629,857.75)</u>
LIABILITIES			
Accrued Wages Payable	440,238.90	425,780.15	14,458.75
Accrued Operating Reserve Costs	<u>2,679,115.00</u>	<u>2,614,497.00</u>	<u>64,618.00</u>
TOTAL LIABILITIES	<u>3,119,353.90</u>	<u>3,040,277.15</u>	<u>79,076.75</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	39,256.94	15,687.00	23,569.94
Fund Balance	<u>5,450,594.53</u>	<u>6,183,098.97</u>	<u>(732,504.44) *2</u>
TOTAL EQUITY	<u>5,489,851.47</u>	<u>6,198,785.97</u>	<u>(708,934.50)</u>
TOTAL LIABILITY & EQUITY	<u>8,609,205.37</u>	<u>9,239,063.12</u>	<u>(629,857.75)</u>

NOTES:

*1 Cash decreased \$523,887.32. Refer to the following page for comparative statement of revenue expenditures and changes in fund balance.

*2 Fund balance decreased \$732,504.44. The beginning balance was \$6,695,415.04 and includes adjusting entries, budget controls FY21(\$1,441,534.00), (\$827,000.00) for unanticipated inmate medical health care, and the year to date revenue less expenditures \$1,023,713.49.

Current Unrecorded Accounts Receivable-	<u>FY21</u>
Prisoner Billing:	25,358.68
Compensation Board Reimbursement 4/21	<u>494,791.17</u>
Total	520,149.85

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2021

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY21 4/30/21 <u>Actual</u>	FY20 4/30/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	465.69	347.23	118.46
Interest	100,000.00	12,435.30	100,854.25	(88,418.95)
Salvage/Surplus	-	-	475.00	(475.00)
Supervision Fees	87,376.00	27,573.50	34,004.13	(6,430.63)
Drug Testing Fees	1,000.00	225.00	30.00	195.00
Work Release Fees	380,000.00	181,780.76	289,888.28	(108,107.52)
Prisoner Fees From Other Localities	0.00	-	396.60	(396.60)
Federal Bureau Of Prisons	0.00	605.00	1,485.00	(880.00)
Local Contributions	7,706,061.00	7,706,061.00	7,572,537.00	133,524.00
Miscellaneous	14,000.00	13,748.51	12,966.61	781.90
Phone Commissions	600,000.00	396,672.07	481,345.70	(84,673.63)
Food & Staff Reimbursement	82,000.00	50,469.77	60,686.69	(10,216.92)
Elec.Monitoring Part.Fees	126,000.00	60,154.92	63,828.60	(3,673.68)
Recovered Costs Cares Act	19,197.29	19,197.29		
Share of Jail Cost Commonwealth	1,275,000.00	1,033,844.35	941,960.76	91,883.59
Medical & Health Reimb.	58,000.00	43,830.72	37,510.57	6,320.15
Shared Expenses CFW Jail	5,822,125.00	4,384,845.16	4,329,928.53	54,916.63
State Grants	365,050.00	159,076.00	182,416.00	(23,340.00)
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	247,933.00	138,714.00	134,520.00	4,194.00
Pretrial Expansion Grant	161,852.00	366.00		
Bond Proceeds	0.00	0.00	1,236,568.99	(1,236,568.99)
Transfer From General Fund	5,520,958.00	5,520,958.00	5,071,538.00	449,420.00
TOTAL REVENUES	22,566,552.29	19,751,023.04	20,553,287.94	(821,828.19)
EXPENDITURES:	24,860,889.85	18,727,309.55	17,760,538.42	966,771.13
Excess(Deficiency)of revenues over expenditures	(2,294,337.56)	1,023,713.49	2,792,749.52	(1,769,036.03)
FUND BALANCE PER GENERAL LEDGER		<u>4,426,881.04</u>	<u>3,390,349.45</u>	<u>1,036,531.59</u>
Fund Balance Adjusted To Reflect Income Statement 4/30/21		5,450,594.53	6,183,098.97	(732,504.44)

County of Frederick
Fund 12 Landfill
April 30, 2021

ASSETS	FY21 <u>4/30/21</u>	FY20 <u>4/30/20</u>	Increase <u>(Decrease)</u>
Cash	37,701,123.45	37,980,935.33	(279,811.88)
Receivables:			
Accounts Receivable	72,434.00	6,264.60	66,169.40
Fees	748,562.49	652,828.52	95,733.97 *1
Receivable Arrears Pay Deferred	19,841.34	24,905.02	(5,063.68)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	56,682,005.22	52,132,978.40	4,549,026.82
Accumulated Depreciation	(35,591,828.07)	(33,332,386.56)	(2,259,441.51)
GL controls(est.rev/est.exp)	<u>(2,665,453.50)</u>	<u>(4,151,350.72)</u>	<u>1,485,897.22</u>
 TOTAL ASSETS	 <u>56,882,684.93</u>	 <u>53,230,174.59</u>	 <u>3,652,510.34</u>
 LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	195,919.35	175,948.75	19,970.60
Accrued Remediation Costs	14,337,949.36	13,906,420.91	431,528.45 *2
Deferred Revenue Misc.Charges	72,434.00	6,264.60	66,169.40
Accrued Wages Payable	<u>57,529.70</u>	<u>55,847.62</u>	<u>1,682.08</u>
 TOTAL LIABILITIES	 <u>14,663,832.41</u>	 <u>14,144,481.88</u>	 <u>517,668.45</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	6,244.50	38,751.58	(32,507.08) *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>32,354,166.02</u>	<u>29,188,499.13</u>	<u>3,165,666.89</u> *4
 TOTAL EQUITY	 <u>42,218,852.52</u>	 <u>39,085,692.71</u>	 <u>3,133,159.81</u>
 TOTAL LIABILITY AND EQUITY	 <u>56,882,684.93</u>	 <u>53,230,174.59</u>	 <u>3,652,510.34</u>

NOTES:

*1 Landfill receivables increased \$95,733.97. Landfill fees at 4/21 were \$739,682.13 compared to \$608,319.73 at 4/20 for an increase of \$131,362.40. Delinquent fees were \$56,125.58 at 4/21 compared to \$111,943.71 at 4/20 for a decrease of \$55,818.13.

*2 Remediation increased \$431,528.45 that includes \$325,772.00 for post closure and \$105,756.45 in interest.

*3 The encumbrance balance at 4/30/21 was \$6,244.50 for an upgrade to software(Cares Act funds).

*4 Fund balance increased \$3,165,666.89. The beginning balance was \$34,554,088.65 and includes adjusting entries, budget controls for FY21 (\$1,273,430.00), C/F (\$1,327,298.00), and \$400,805.37 for a year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 April 30, 2021

FUND 12 LANDFILL REVENUES		FY21 4/30/2021	FY20 4/30/2020	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Credit Card Charges	0.00	8,788.70	5,579.22	3,209.48
Interest on Bank Deposits	300,000.00	34,520.98	333,328.03	(298,807.05)
Salvage and Surplus	110,000.00	140,902.20	101,772.05	39,130.15
Sanitary Landfill Fees	7,268,650.00	5,691,469.52	5,382,514.90	308,954.62
Charges to County	0.00	555,652.75	511,091.47	44,561.28
Charges to Winchester	0.00	167,515.50	141,258.95	26,256.55
Tire Recycling	181,640.00	243,384.02	287,911.09	(44,527.07)
Reg. Recycling Electronics	80,000.00	35,240.00	36,599.00	(1,359.00)
Greenhouse Gas Credit Sales	10,000.00	0.00	3,200.00	(3,200.00)
Miscellaneous	0.00	8,695.00	8,794.00	(99.00)
Recovered Cost Cares Act	36,059.38	36,059.38		
Renewable Energy Credits	55,714.00	6,269.90	47,504.30	(41,234.40)
Landfill Gas To Electricity	367,920.00	278,367.99	215,186.90	63,181.09
Insurance Recoveries	0.00	0.00	21,597.76	(21,597.76)
TOTAL REVENUES	8,409,983.38	7,206,865.94	7,096,337.67	74,468.89
Operating Expenditures	5,886,524.30	3,634,206.02	3,949,627.92	(315,421.90)
Capital Expenditures	5,195,157.08	3,171,854.55	3,565,523.73	(393,669.18)
TOTAL Expenditures	11,081,681.38	6,806,060.57	7,515,151.65	(709,091.08)
Excess(deficiency)of revenue over expenditures	(2,671,698.00)	400,805.37	(418,813.98)	819,619.35
Fund Balance Per General Ledger		31,953,360.65	29,607,313.11	2,346,047.54
FUND BALANCE ADJUSTED		32,354,166.02	29,188,499.13	3,165,666.89

County of Frederick, VA
Report on Unreserved Fund Balance
May 14, 2021

Unreserved Fund Balance, Beginning of Year, July 1, 2020 **51,749,766**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds - Sheriff	(27,262)
C/F forfeited asset funds - Comm Atty	(35,508)
C/F Albin convenience center	(250,000)
C/F Fire Company Capital	(168,999)
Reserve F&R proffer	(15,000)
C/F unfinished maintenance projects	(51,281)
C/F Chesapeake Bay grant	(2,495)
C/F Sheriff insurance proceeds for impound lot bldg	(40,021)
C/F Old Charlestown Rd park	(152,890)
Reduce P&R retainage	31,005
CARES expenses	288,351
Sheriff grants received for budgeted expenses	48,086
Reserve P&R SGEMF	(66,669)
C/F school restricted funds	(294,943)
AA: FY20 CARES funds - public safety salaries	3,861,389
AA: Sanitation Authority debt write-off per agreement	(657,083)
	2,466,680

Other Funding / Adjustments

Airport Capital local share	(414,376)
No Excuse Early Voting	(94,577)
DHCD grant Inspections	(1,650)
COR refund - Toyota Lease Trust	(6,627)
COR refund - disabled veteran	(5,264)
COR refund - Artisan Plumbing	(6,254)
COR refund - Brian Omph Towing	(3,660)
COR refund - Fernando Velasco	(3,808)
COR refund - Lease Plan USA	(25,297)
COR refund - disabled veteran	(5,912)
COR refund - CAB East LLC	(5,945)
COR refund - Toyota Lease Trust	(7,638)
VDEM SHSP grant	60,000
Transfer to County Capital Fund (F/B above 20%)	(9,800,000)
COR refund - Toyota Lease Trust	(6,068)
COR refund - disabled veteran	(10,437)
COR refund - ARI Fleet	(7,005)
VJCCA return upsent FY20 funds	(16,065)
Transfer to County Capital Fund (F/B above 20%)	(3,204,306)
June primary election	(25,000)
Sunnyside renovation	(50,000)
COR refund - NVR, Inc.	(9,021)
COR refund - Vanguard Emergency Mgmt	(12,882)
	(13,661,792)

Fund Balance, May 14, 2021 **40,554,654**