

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, July 21, 2021
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, July 21, 2021 at 8:00 a.m.

ATTENDEES:

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

Committee Members Absent: Robert Wells; and non-voting liaison William Orndoff, Treasurer.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Mary Beth Price, Interim County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Stacy Herbaugh, P&R Operations Superintendent; Nick Sabo, WRA Director; and Mike Marciano, HR Director.

Others present: none.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 1 - 5 and 7 were approved under consent agenda.

1. The HR Director requests a General Fund supplemental appropriation in the amount of \$66,000. This amount represents a carry forward of unspent FY21 funds for salary study that is currently in process. See attached memo, p. 3.
2. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$50,000. This amount represents a carry forward of unspent FY21 funds for the design and bid development for the relocation of the Voter Registrar's Office to Sunnyside Plaza. See attached memo, p. 4.
3. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$2,460. This amount represents a carry forward of unspent FY21 funds for equipment ordered in March, but not received until July. See attached memo, p. 4.
4. The Parks and Recreation Commission requests a General Fund supplemental appropriation in the amount of \$1,260.90. This amount represents funds from the PLAY Fund reserve for assistance provided in FY21. See attached memo, p. 5 – 7.

5. (☑) The WRA Director requests an Airport Capital Fund supplemental appropriation in the amount of \$112,659. This amount represents remaining bond funds. See attached memo, p. 8 – 9.
6. The WRA Director requests an Airport Operating Fund supplemental appropriation in the amount of \$59,000. This amount represents anticipated American Rescue Plan Act (ARPA) funds awarded directly to the airport from the FAA. See attached memo, p. 10 – 14. The committee recommends approval.
7. (☑) The Finance Director requests a General Fund supplemental appropriation in the amount of \$305,549.13. This amount represents a carry forward of unspent FY21 proffer funds for the Clearbrook Volunteer Fire Company’s building renovations that are currently in process.
8. Summary information is provided on the American Rescue Plan Act of 2021. Discussion and direction are requested. See attached memo, p. 15 – 17. The committee recommends holding a public hearing for the appropriation of funds in October.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for June 2021. See attached, p. 18 – 19.
2. Fund balance information will be provided after the County closes FY21.
3. The Parks and Recreation has returned \$17,659 in unspent proffer funds from the Clearbrook Park Outdoor Gym. See attached memo, p. 20.

Respectfully submitted,

FINANCE COMMITTEE

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

By *Cheryl B. Shiffler*
Finance Director



County of Frederick

Department of Human Resources

(540) 665-5668
Fax : (540) 665-5669
hr@fcva.us

To: Frederick County Finance Committee
Frederick County Board of Supervisors

From: Michael Marciano, Director of Human Resources

Date: July 7, 2021

Re: Carry Forward Request of \$66,000

The Human Resources Department is requesting a FY2021 fund carry forward of \$66,000 from GL# 4-010-012030-3002-000 to the same GL in the FY22 budget. These funds were appropriated for the expenses related to the Classification and Compensation Study. The requested total represents the balance of the project.



COUNTY of FREDERICK

Jay E. Tibbs

Deputy County Administrator

540/665-6382

Fax 540/667-0370

E-mail:

jtibbs@fcva.us

TO: Finance Committee
FROM: Jay E. Tibbs, Deputy County Administrator
DATE: August 12, 2020
RE: Carry Forward Requests

The following are two carry forward requests for the Maintenance Department.

1. This is a request for a General Fund supplemental appropriation in the amount of \$50,000. This amount represents a carry forward request for unspent funds for the design and bid development for the renovation of office space at Sunnyside Plaza for the relocation of the Voter Registrar's Office. – GL 4-010-043040-3010-000-052
2. This is a request for a General Fund supplemental appropriation in the amount of \$2,460.20. This amount is for a replacement Retroaire unit that was ordered on March 16, 2021, but due to supply chain issues was not received until July 9, 2021. – GL 4-010-043040-5400-000-000

We respectfully request approval of these carried forward amounts so we can complete the project the design and bid development and pay the company for the Retroaire unit.

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



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
Through Stacy Herbaugh, Superintendent of Operations
Subject: Recreation Assistance Fund
Date: July 14, 2021

The Recreation Reserve Fund was created in FY 15 to provide financial assistance to Frederick County residents so that children could participate in recreation programs and to assist Frederick County in raising funds for future capital projects. There are four types of funds within the Recreation Reserve Fund: Recreation Reserve (PLAY) Fund, Capital Projects Fund, General Park Improvement Fund, and School Grounds Maintenance Equipment Fund.

During FY 21, \$1,332.90 in assistance was provided to County youth to participate in various activities.

The Parks and Recreation Commission requests that 72.00; the amount received in donations be moved from G/L code (3-010-018990-027) and that the difference of \$1260.90 be moved from the Parks and Recreation PLAY Fund reserve (0-010-000240-2444) to the FY 21 revenue codes as outlined in attachment A.

P+R commission approved 7/13/21

Attachment A

3-010-016130-0008	\$306.00
3-010-016130-0013	\$944.40
3-010-016130-0010	\$82.50

These totals represent participation in the following activities:

- Pee Wee and Youth Flag Football League
- Youth Volleyball Indoor and Sand Leagues
- Little's Basketball
- Ballet
- Spring Break Camp
- Art Camp
- Pound, Paint, and Create Camp
- Let's Go Dramatic Camp
- Swim Lessons
- Cheer and Hip Hop
- Basketball Camp
- Swim Team

PLAY Fund Report
FY15-FY21

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Initial Sponsors	\$ 6,000.00						
Turkey Trot	\$ 1,324.50	\$ 3,500.00	\$ 3,168.03	\$ 6,338.62	\$ 2,102.73	\$ 4,110.00	\$ -
On-Line Donors	\$ 60.00	\$ 20.00	\$ 265.41	\$ 150.00		\$ -	\$ 72.00
Total	\$ 7,384.50	\$ 3,520.00	\$ 3,433.44	\$ 6,488.62	\$ 2,102.73	\$ 4,110.00	\$ 72.00
Assistance	\$ 452.25	\$ 717.25	\$ 829.75	\$ 1,270.50	\$ 1,503.00	\$ 1,005.00	\$ 1,332.90
Amount Transferred:	\$ 6,932.25	\$ 2,802.75	\$ 2,603.69	\$ 5,218.12	\$ 599.73	\$ 3,105.00	\$ (1,260.90)

Fund Balance Reserve

FY 15	\$ 6,932.25
FY 16	\$ 2,802.75
FY 17	\$ 2,603.69
FY 18	\$ 5,218.12
FY 19	\$ 599.73
FY 20	\$ 3,105.00
FY 21	\$ (1,260.90)
	\$ 20,000.64



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: July 14, 2021
RE: Finance Committee Agenda Item | Bond Proceeds

The Winchester Regional Airport Authority (WRAA) requests a supplemental appropriation for its FY22 capital budget totaling **\$112,659**. The funds represent bond proceeds remaining from the project “Acquire Hangar 509 and Relocate Gate” financed through the Virginia Resources Authority. No local funds required.

Revenue: 3 - 085 - 041040 – 0002, Proceeds Loan
Expense: 4 - 085 - 081030 - 8001 - 000 – 000, Machinery & Equipment

We sincerely appreciate the support of Frederick County. Please advise if you have questions or need additional information.

Disbursement Notice

June 30, 2021

Re: Winchester Regional Airport Authority
Virginia Airports Revolving Fund
Project: VARF-DL-18
Disbursement #: 6
Amount: \$24,850.00

The Virginia Resources Authority has approved this request for disbursement and payment was processed on June 30, 2021.

A breakdown of the sources of funds for the disbursement of proceeds is summarized as follows:

	<u>Total Funds</u>	<u>Loan Proceeds</u>	<u>Grant Funds</u>
Total commitment	\$1,550,000.00	\$1,550,000.00	\$0.00
Amount disbursed prior to this request	1,412,490.12	1,412,490.12	0.00
Amount of this request	24,850.00	24,850.00	0.00
Total disbursed including this request	<u>1,437,340.12</u>	<u>1,437,340.12</u>	<u>0.00</u>
Proceeds remaining after this disbursement	<u>\$112,659.88</u>	<u>\$112,659.88</u>	<u>\$0.00</u>

Please call George Panos at (804) 644-3100 or email accounting@virginiaresources.org should you have any questions or need additional information.



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: July 14, 2021

RE: Finance Committee Agenda Item | 2021 American Rescue Plan Act Airport Rescue Grant

The Winchester Regional Airport Authority (WRAA) requests supplemental appropriation for its FY22 operating budget totaling **\$59,000**. The funds were awarded to the Authority as a result of the American Rescue Plan Act. The grant will be used as reimbursement for eligible operating expenses including payroll and debt service. No local funds required.

Expense Code 4 - 017 - 081090 - 5413 - 000 - 999

Revenue Code 3 - 017 - 018990 – 0002

We sincerely appreciate the support of Frederick County. Please advise if you have questions or need additional information.

Enclosure: Airport Rescue Grant Program FAQ

Questions on Use of General Grant Funding

Q-U1: How can an airport sponsor use Airport Rescue Grant funds?

A: An airport sponsor may use these funds for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments. Grant recipients should follow FAA's [Policy and Procedures Concerning the Use of Airport Revenues \("Revenue Use Policy"\)](#), 64 Federal Register 7696 (64 FR 7696), as amended by [79 Federal Register 66282 \(79 FR 66282\)](#). The Revenue Use Policy document provides guidance regarding permitted and prohibited uses of airport revenue. In addition, while ARPA limits the use of funds to certain stated eligible costs, it states that funds may not be used for any purpose not directly related to the airport. Grant recipients also should review the [Information for Airport Sponsors Considering COVID-19 Restrictions or Accommodations](#) for clarifying COVID-19 revenue use guidance.

Q-U2: Can Airport Rescue Grant funds be used to reimburse operational expenses?

A: Yes. FAA will reimburse sponsors for operational expenses directly related to the airport incurred on or after January 20, 2020. Operational expenses are those expenses necessary to operate, maintain, and manage an airport. They include expenses such as payroll, utilities, service contracts, and items generally having a limited useful life, including personal protective equipment and cleaning supplies.

Q-U3: Can Airport Rescue Grant funds be used to reimburse debt service payments?

A: Yes. FAA will reimburse sponsors for debt service payments directly related to the airport that are due on or after March 11, 2021, which is the date of enactment of ARPA.

Q-U4: Can Airport Rescue Grant funds be used to reimburse monthly payments into a debt service reserve fund?

A: Yes. FAA will reimburse sponsors for monthly payments into a debt service reserve fund (also called a debt service sinking fund or similar name), which are directly related to the airport, that are due on or after March 11, 2021, which is the date of enactment of ARPA. The airport sponsor must ensure that these payments are restricted to only debt service payments. The airport sponsor will submit a detailed invoice summary with its payment request. All documentation of the payment and disbursements must be retained for three years after the grant is closed as required by 2 CFR § 200.334.

Q-U5: Can Airport Rescue Grant funds be used for new airport development on the airport?

A: Yes. However, there are limitations on the type of development for which the funding can be used. Any development-related costs must be associated with combating the spread of pathogens at the airport. Examples of eligible development would be replacing or upgrading a heating, ventilation, and air conditioning (HVAC) system; reconfiguring the terminal to accommodate increased social distancing; or reconfiguring terminal space or other facilities to accommodate health screening. A sponsor seeking to use the funds for new airport development or construction should contact its local Airports District Office or Airports Regional Office. That office will ensure that such development is consistent with requirements for airport development. The Airports District Office or Airports Regional Office also will assist the airport sponsor with executing a Development Addendum for its intended project.

Q-U6: Can Airport Rescue Grant funds be used to prepay long-term contracts (for example, shuttlebus operators, janitorial services, security services, fire, and police services)?

A: Yes, provided the prepayment is a *bona fide* transaction in which the airport sponsor receives the benefit of the prepaid services and receives some value in exchange for committing in advance.

Q-U7: Can Airport Rescue Grant funds be deposited in the airport sponsor's general reserve account (or invest them for future use)?

A: No. FAA would not be able to ensure a potential future use is a use consistent with ARPA requirements.

Q-U8: Is there a limit on using Airport Rescue Grant funds for operational expenses?

A: No. An airport sponsor may use all of its awarded funds for allowable airport operational expenses or debt service payments.

Q-U9: Can Airport Rescue Grant funds be used to reimburse for a cost associated with an aeronautical service or product provided by the airport sponsor?

A: Yes, in certain circumstances. Airport Rescue Grant funds are available to reimburse the costs associated with aeronautical products or services offered by the airport sponsor but only when the sponsor certifies it is the only provider of the same product or service at the airport. These services include aviation fuels, equipment, parts, supplies, and facilities for aircraft storage or maintenance. Costs associated with flight training or aviation training are not eligible for reimbursement.

Q-U10: Can Airport Rescue Grant funds be used to reimburse depreciation?

A: No. Depreciation is not an allowable expense under Airport Rescue Grants. Although depreciation is an allowable operating expense by both 2 CFR part 200 and the Revenue Use Policy, it does not impact cash flow because the cash or donation was considered at the acquisition of the asset, and the asset could have been financed by long-term debt, Federal grants, current funds, or donation.

Q-U11: Can the Airport Rescue Grant funds be used to reimburse charitable contributions or sponsorships?

A: No. Charitable contributions and sponsorships are not an allowable expense. All reimbursements made under Airport Rescue Grants must comply with 2 CFR part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” Section 200.434, “Contributions and Donations” states that contributions and donations, including cash, property, and services, are unallowable.

Q-U12: Can Airport Rescue Grant funds be used to reimburse economic development efforts?

A: No. Under ARPA, funds are available for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments. Economic development does not fall into these categories of eligible costs.

Q-U13: Can Airport Rescue Grant funds be used to reimburse smaller invoices for items such as groceries for snack rooms or meals for airport personnel?

A: As long as the purchases are for purposes eligible under ARPA (as described in Q-U1) and comply with 2 CFR part 200, including the requirement to document the costs adequately, small purchases are eligible for reimbursement. However, it can be difficult to document that these items are directly related to airport use.

Q-U14: Can Airport Rescue Grant funds be used to reimburse debt service payments that are backed by an approved passenger facility charge (PFC) and paid with PFC funds?

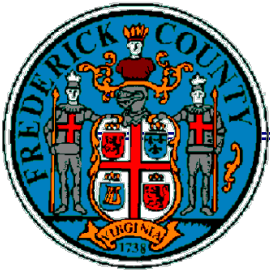
A: No. If PFC funds are available, the PFC funds must be used on any approved PFC project. Airport Rescue Grant funds are not available to be deposited into PFC accounts. In accordance with 14 CFR § 158.39, public agencies cannot hold excess PFC funds in reserve for a future use. In addition, the requirements of 14 CFR part 158 apply for any new projects or changes in scope to existing projects.

Q-U15: Can Airport Rescue Grant funds be used to reimburse debt service payments that are backed by an approved PFC?

A: Yes. The airport sponsor may supplement debt service payments with other airport revenue and submit a request for payment under its grant. The invoice summary should show the amount of debt service paid with PFC collections and the amount paid with non-PFC funds. The airport sponsor can submit a request for payment under its grant at the same time it submits an amendment to an approved PFC, which decreases the total collection or deletes an approved project, to its local Airports District Office or Airports Regional Office.

Q-U16: Can Airport Rescue Grant funds be used to reimburse the defeasement of debt backed by an approved PFC?

A: Yes. The airport sponsor can defease the debt with non-PFC funds and submit a request for payment under its grant. However, the airport sponsor must amend its PFC approval, in accordance with the requirements of 14 CFR § 158.37, to reflect the change. A PFC amendment that decreases the total PFC revenue or deletes an approved project does not require airline consultation nor a public comment period. An airport sponsor can submit a request for payment under its grant at the same time it submits an amendment to an approved PFC to its local Airports District Office or Airports Regional Office.



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

E-mail: cshiffle@co.frederick.va.us

MEMORANDUM

TO: Finance Committee and Board of Supervisors
FROM: Sharon Kibler, Asst. Finance Director
DATE: July 13, 2021
SUBJECT: American Rescue Plan Act of 2021

Summary information regarding the American Rescue Plan Act is provided. Staff is seeking discussion and direction.

American Rescue Plan Act of 2021 (ARPA)

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

- Frederick County - \$17,348,003
 - \$8,674,001.50 received 5/20/21
 - \$8,674,001.50 expected @ May 2022
- Covered period: 3/3/21 – 12/31/24. Obligated funds can be spent through 12/31/2026.

ELIGIBLE USE OF FUNDS

Recipients may use these funds to:

- **Support public health expenditures**, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic.
~CALCULATION REQUIRED – waiting on determination from Treasury that we can use FY to calculate vs. CY.~
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical

infrastructure sectors – up to \$13 per hour (not to exceed \$25k). Can retro back to January 2020. Telecommuters not eligible – all other County staff eligible (employees of the jurisdiction designated by executive as essential). *~How would the County determine who is essential?~*

- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Within these overall categories, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities.

GUIDING PRINCIPLES

- **Temporary Nature of ARPA Funds.** ARPA funds are non-recurring so their use should be applied primarily to non-recurring expenditures.
 - Avoid creating new programs.
 - Consider on-going operating costs for infrastructure projects.
- **ARPA partnering efforts.**
 - Be cognizant of state-level ARPA efforts, especially regarding infrastructure, potential enhancements of state funding resources, and existing or new state law requirements.
 - Consider regional initiatives, including partnering with other ARPA recipients, such as schools, transportation agencies and local economic development authorities. Be sure to understand what they are planning and augment their efforts; alternatively, creating cooperative spending plans to enhance the structural financial condition of your community.
- **Considerations**
 - Use other dedicated grants and programs first whenever possible and save ARPA funds for priorities not eligible for other federal and state assistance programs.
 - Whenever possible, expenditures related to the ARPA funding should be spread over the qualifying period (through December 31, 2024) to enhance budgetary and financial stability.
 - Adequate time should be taken to carefully consider all alternatives for the prudent use of ARPA funding prior to committing the resources to ensure the best use of the temporary funding.
- **Notes**
 - Per GFOA: Rating agencies will evaluate a government's use of the ARPA funds in formulating its credit opinion.
 - Funds cannot be deposited into any pension fund.
 - May not be used as non-Federal Match for other Federal Programs.

- Treasury guidance is still “interim”. Collecting public comment through mid-July, then will issue “final” guidance.
- Procurement rules rely on Federal Uniform Guidance – Davis Bacon does apply to projects over \$10 million.
- Interest earnings are not reportable and are not required to be used for COVID related expenses.
- County responsible for subrecipient monitoring if funds are transferred to a non-profit, an authority, or another government entity.

QUESTIONS/THOUGHTS/DECISIONS TO BE MADE

- Leverage all “pots” of funds – state and federal – wait for federal infrastructure bill to shake out before making any commitments with County ARP funds. Also wait for State to decide what they are doing with their ARP funds – may be additional opportunities for funding to come to the County.
- Avoid duplication of efforts by communicating/coordinating with towns, City, and schools (if there are any).
- Start communication between broadband and EMS radio project to potentially use same towers. Broadband is an eligible use of ARP funds (in addition to State VATI grant). Determine if radio project is ARP eligible – Staff is working on gathering justifications and seeking guidance on the eligibility of EMS radio system. How does lawsuit delay radio project? Will it be past the ARP eligible dates?
- Form a steering committee for decisions on funds? Who should be involved – staff, Finance Committee, BOS, citizen member? What are the roles of members?
- Choose a couple large projects vs. multiple smaller use of funds? This would decrease the burden on staff and eliminate the need to hire outside assistance.
- How to solicit/decide on projects?
- Need a budget amendment (which requires public hearing) to appropriate funds. When should we do this?

CONTACTED FREDERICK COUNTY FOR POTENTIAL USE OF FUNDS

How should requests/inquiries be handled? Currently, we have acknowledged the requests and advised that we currently do not have a spending plan.

- EDA
- Frederick Water
- F&R
- Blue Ridge Legal Services
- Laurel Center
- Winchester Little Theatre

DATE	BUDGET TRANSFERS JUNE 2021 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/2/2021	HUMAN RESOURCES	SALARY SURVEY	1203	3002	000	000	82,500.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(82,500.00)
6/4/2021	BOARD OF SUPERVISORS	TO COVER DEFICIT	1101	5506	000	000	(300.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	300.00
6/9/2021	AGRICULTURE	FUNDS NEEDED FOR TRAVEL	8301	5401	000	000	(51.78)
	AGRICULTURE		8301	5506	000	000	51.78
6/9/2021	AGRICULTURE	ADDITIONAL FUNDS NEEDED FOR PHONE	8301	5401	000	000	(101.75)
	AGRICULTURE		8301	5204	000	000	101.75
6/9/2021	PLANNING	INCREASE BZA MEETINGS AND ADVERTISING COSTS	8101	5506	000	000	(1,000.00)
	ZONING BOARD		8104	3007	000	000	1,000.00
6/9/2021	REFUSE COLLECTION	MOVE GRANT FUNDS TO CONTRACT LINE ITEM	4203	5412	000	001	(2,025.00)
	REFUSE COLLECTION		4203	3010	000	000	2,025.00
6/9/2021	FIRE AND RESCUE	SELF CONTAINED BREATHING	3505	3004	000	001	(41,000.00)
	FIRE AND RESCUE		3505	5407	000	000	41,000.00
	FIRE AND RESCUE		3505	5410	000	000	(65,000.00)
	FIRE AND RESCUE		3505	5407	000	000	65,000.00
	FIRE AND RESCUE		3505	5413	000	000	(63,000.00)
	FIRE AND RESCUE		3505	5407	000	000	63,000.00
6/9/2021	PLANNING	TO COVER ASSOCIATION DUES	8101	5506	000	000	(500.00)
	PLANNING		8101	5801	000	000	500.00
6/9/2021	CLEARBROOK PARK	TO FINISH OUTDOOR EQUIPMENT PROJECT	7109	8900	000	000	(2,135.00)
	CLEARBROOK PARK		7109	3004	000	000	2,135.00
6/9/2021	RECREATION CENTERS AND PLAYGROUNDS	TO PURCHASE PIONEER FIELD LINE MARKERS	7104	5412	000	000	(22,284.00)
	SHERANDO PARK		7110	8001	000	000	22,284.00
6/10/2021	TRANSFERS/CONTINGENCY	PROMOTINS 6/21	9301	5890	000	000	(3,303.00)
	FIRE AND RESCUE		3505	1001	000	152	3,303.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,303.00)
	FIRE AND RESCUE		3505	1001	000	156	3,303.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,303.00)
	FIRE AND RESCUE		3505	1001	000	154	3,303.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,303.00)
	FIRE AND RESCUE		3505	1001	000	153	3,303.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(3,303.00)
	FIRE AND RESCUE		3505	1001	000	155	3,303.00
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	004	(4,792.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	003	4,792.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5204	000	000	(1,173.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	005	1,173.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	1003	000	000	(4,056.00)
	CLEARBROOK PARK		7109	1001	000	097	4,056.00
	PLANNING		8101	1001	000	033	(2,468.00)
	PLANNING		8101	1001	000	002	2,468.00
6/16/2021	SHERIFF	LIVESCAN	3102	5401	000	000	(10,573.00)
	SHERIFF		3102	8001	000	000	10,573.00
6/16/2021	SHERIFF	LOKI DRONE	3102	5409	000	007	(7,070.05)
	SHERIFF		3102	8001	000	000	7,070.05
	SHERIFF		3102	5409	000	004	(2,754.95)
	SHERIFF		3102	8001	000	000	2,754.95
6/16/2021	BOARD OF SUPERVISORS	OFFICE SUPPLIES TO OTHER OPERATING SUPPLIES	1101	5401	000	000	(1,000.00)
	HUMAN RESOURCES		1203	5413	000	000	1,000.00
6/16/2021	SHERIFF	THROWBOT WITH COMMAD MONITORING STATION	3102	5409	000	003	(23,160.00)
	SHERIFF		3102	8001	000	000	23,160.00
6/16/2021	SHERIFF	TO COVER UNTIL END OF THE YEAR	3102	3002	000	000	(2,000.00)
	SHERIFF		3102	3001	000	000	2,000.00
	SHERIFF		3102	3002	000	000	(400.00)
	SHERIFF		3102	2101	000	000	400.00
	SHERIFF		3102	5306	000	000	(20,000.00)
	SHERIFF		3102	5204	000	000	20,000.00
	SHERIFF		3102	5409	000	003	(3,000.00)
	SHERIFF		3102	5410	000	000	3,000.00
6/18/2021	GENERAL ENGINEERING/ADMINISTRATION	OFFICE SUPPLIES	4201	5204	000	000	(1,000.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5401	000	000	1,000.00
6/18/2021	SHERANDO PARK	TO COVER END OF THE YEAR PURCHASES	7110	5103	000	000	(3,690.00)
	CLEARBROOK PARK		7109	5103	000	000	3,690.00
	CLEARBROOK PARK		7109	5407	000	000	(6,603.00)
	CLEARBROOK PARK		7109	5408	000	000	6,603.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(8,219.00)
	CLEARBROOK PARK		7109	5413	000	000	8,219.00
	SHERANDO PARK		7110	3004	000	001	(2,500.00)
	SHERANDO PARK		7110	5408	000	000	2,500.00
	PARKS AND RECREATION ADMINISTRATION		7101	5506	000	000	(5,167.00)
	SHERANDO PARK		7110	5408	000	000	5,167.00
	SHERANDO PARK		7110	5407	000	000	(803.00)
	SHERANDO PARK		7110	5412	000	000	803.00
6/22/2021	PUBLIC SAFETY COMMUNICATIONS	FUND SALARY DEFICIT	3506	1001	000	004	(2,100.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1003	000	001	2,100.00
6/22/2021	MAINTENANCE ADMINISTRATION	INK CARTRIDGES FOR MAINTENANCE	4301	3004	000	002	(100.00)
	MAINTENANCE ADMINISTRATION		4301	5401	000	000	100.00
6/22/2021	FIRE AND RESCUE	PURCHASE FORCIBLE ENTRY TRAINING DOOR	3505	5413	000	000	(8,600.00)

DATE	BUDGET TRANSFERS JUNE 2021 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
	FIRE AND RESCUE		3505	8009	000	000	8,600.00
6/23/2021	BOARD OF SUPERVISORS	COFFEE SUPPLIES FOR BOARD	1101	5401	000	000	(800.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	800.00
6/23/2021	FIRE AND RESCUE	PURCHASE LUCAS COMPRESSION SYSTEM	3505	5404	000	000	(16,000.00)
	FIRE AND RESCUE		3505	8009	000	000	16,000.00
6/25/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS TO COVER WATER/SEWER AT PUBLIC SAFETY BUILDING	4304	5102	000	005	(1,100.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	005	1,100.00
6/25/2021	SHERIFF	PROMOTIONS 6/21	3102	1002	000	022	(1,652.00)
	SHERIFF		3102	1002	000	089	1,652.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	006	(3,653.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	004	3,653.00
	COUNTY ADMINISTRATION		1201	5401	000	000	(213.00)
	COUNTY ADMINISTRATION		1201	1001	000	002	213.00
	INFORMATION TECHNOLOGY		1220	1001	000	022	(1,436.00)
	INFORMATION TECHNOLOGY		1220	1001	000	024	1,436.00
	FIRE AND RESCUE		3505	1007	000	001	(125.00)
	FIRE AND RESCUE		3505	1001	000	051	125.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	1001	000	016	(355.00)
	SHERANDO PARK		7110	1001	000	075	355.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	1001	000	016	(171.00)
	CLEARBROOK PARK		7109	1001	000	076	171.00
	COUNTY ADMINISTRATOR		1201	3002	000	000	(381.00)
	COUNTY ADMINISTRATOR		1201	1001	000	036	381.00
	SHERIFF		3102	1002	000	022	(137.00)
	SHERIFF		3102	1002	000	031	137.00
6/29/2021	SHERIFF	GETAC PP LEASE	3102	9001	000	000	10,722.00
	INFORMATION TECHNOLOGY		1220	5401	000	004	(10,722.00)
6/29/2021	BOARD OF SUPERVISORS	PC REFRESH	1101	5401	000	000	7,665.00
	COUNTY ADMINISTRATION		1201	5401	000	000	805.00
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	7,245.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	5,635.00
	INFORMATION TECHNOLOGY		1220	5401	000	000	14,550.00
	TREASURER		1213	5401	000	000	805.00
	COMMONWEALTH'S ATTORNEY		2201	5401	000	000	5,790.00
	SHERIFF		3102	5401	000	000	24,020.00
	INSPECTIONS		3401	5401	000	000	2,415.00
	FIRE AND RESCUE		3505	5401	000	000	12,430.00
	PUBLIC SAFETY COMMUNICATIONS		3506	5401	000	000	26,570.00
	REFUSE COLLECTION		4203	5401	000	000	3,385.00
	MAINTENANCE ADMINISTRATION		4301	5401	000	000	805.00
	ANIMAL SHELTER		4305	5401	000	000	1,610.00
	PARKS AND RECREATION ADMINISTRATION		7101	5401	000	000	5,925.00
	PLANNING		8101	5401	000	000	2,705.00
	INFORMATION TECHNOLOGY		1220	5401	000	000	(122,360.00)
6/29/2021	OTHER	UNEXPECTED PROFESSIONAL FEES RADIOS	1224	3002	000	000	14,075.87
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(14,075.87)
7/1/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	ROOF REPAIRS AT SMITHFIELD	4304	3010	000	052	(1,850.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	087	1,850.00
7/1/2021	SHERANDO PARK	TO COVER PURCHASE OF VENTRAC POWER BROOM	7110	3004	000	003	(4,585.00)
	SHERANDO PARK		7110	8001	000	000	4,585.00
7/2/2021	LITTER CONTROL GRANT	FUND VEHICLE REPAIRS	4205	3004	000	002	200.00
	LITTER CONTROL GRANT		4205	5405	000	000	(200.00)
7/2/2021	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR FY21	4305	3004	000	000	500.00
	ANIMAL SHELTER		4305	3004	000	003	(500.00)
7/12/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	FIBER BILL AT OLD FREDERICK COUNTY MIDDLE SCHOOL	4304	5400	000	086	(709.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	709.00
7/12/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	010	(3,400.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	3,400.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	010	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	500.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	010	(58.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	58.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	010	(60.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	60.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	010	(75.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	7,500.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	010	(1,367.50)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	1,367.50
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	052	(23.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	23.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	010	(295.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	295.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	053	(300.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5204	000	010	300.00
7/12/2021	TREASURER	PURCHASE CHECK STOCK	1213	5401	000	000	(1,300.00)
	TREASURER		1213	3006	000	000	1,300.00
7/12/2021	OTHER	TO COVER DEFICIT IN PROFESSIONAL SERVICES	1224	5415	000	001	(6,000.00)
	OTHER		1224	3002	000	000	6,000.00
	OTHER		1224	9001	000	000	(144.00)
	OTHER		1224	3002	000	000	144.00



FREDERICK
COUNTY

JUN 10 2021

COUNTY of FREDERICK

FINANCE
DEPARTMENT

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Department
From: Jon Turkel, Assistant Director [REDACTED]
Subject: Proffer Fund Return – Clearbrook Park Outdoor Gym
Date: June 9, 2021

The Parks and Recreation Department was approved to use \$55,000 in proffer funds for the Clearbrook Park Outdoor Gym in FY21. Project expenses totaled \$37,341.

The project is now complete and unused funds can be returned to the Parks and Recreation proffer account.

The Parks and Recreation Department is requesting \$17,659 be returned from 4-010-07109-8900-000-000 to the Parks and Recreation proffer fund.

