

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, October 20, 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, October 20, 2021 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Gary Oates; Angela Wiseman; and Jeffrey Boppe. Non-voting liaison: William Orndoff, Treasurer.

Committee Members Absent: Non-voting liaison Seth Thatcher, Commissioner of the Revenue.

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; Kim Chmura, Community Corrections Chief; Missi Neal, Purchasing Manager; Nick Sabo, WRA Director; Patrick Barker, EDA Director; Wyatt Pearson, Planning Director; Jon Turkel, Assistant Parks & Recreation Director; Steve Majchrzak, Fire & Rescue Chief; and Lenny Millholland, Sheriff.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

Items 1 – 7, 10, and 12 were approved under consent agenda.

1. The Community Corrections Chief requests a Jail Fund supplemental appropriation in the amount of \$3,451.99. This amount represents unspent FY 2021 grant funds to be returned to the State. No local funds required. See attached memo, p. 4.
2. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$20,000. This amount represents a carry forward of unspent FY 2021 proffer funds for the completion of the Abrams Creek Trailhead parking design. No local funds required. See attached memo, p. 5.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,200. This amount represents donations to be used toward the impound lot building. No local funds required. See attached memo, p. 6 – 8.

4. (☑) The Sheriff requests a General Fund supplemental appropriation in the amount of \$50. This amount represents a donation to be used toward Honor Guard uniforms. No local funds required. See attached memo, p. 9 – 10.
5. (☑) The Sheriff requests a General Fund supplemental appropriation in the amount of \$400. This amount represents a donation to be used for K9 supplies. No local funds required. See attached memo, p. 11 – 12.
6. (☑) The WRA Director requests an Airport Capital Fund supplemental appropriation in the amount of \$39,558. This amount represents additional grant funds available contingent upon approval by the DOAV. No local funds required. See attached information, p. 13 – 17.
7. (☑) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$11,252.79. This amount represents unspent FY 2021 State Homeland Security Program (SHSP) grant funds for the Stephens City Swiftwater Team. Grant has been granted an extension due to supply chain issues. No local funds required. See attached memo, p. 18.
8. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$10,000. This amount represents grant funds awarded to Shenandoah County on behalf of the Shenandoah Valley Talent Solution Coalition to create a paid digital and social advertising campaign to retain and attract talent in the region. Frederick County EDA will direct the campaign. See attached memo, p. 19 – 20. The committee recommends approval.
9. The Purchasing Manager requests a County Purchasing Policy update to bring County policy in line with the Virginia Public Procurement Act (VPPA). In addition, it is requested that future changes to the VPPA automatically be incorporated in County policy. See attached information, p. 21 – 24. The committee recommends approval.
10. (☑) The Finance Director requests a General Fund supplemental appropriation in the amount of \$35,149.99. This amount represents unspent VJCCA funds in FY 2021 that must be returned to the State. No local funds required. See attached letter, p. 25.
11. The Finance Director requests a Jail Fund supplemental appropriation in the amount of \$396,000 and a General Fund supplemental appropriation in the amount of \$177,000. These amounts total \$573,000 and represent State Compensation Board bonuses for sworn personnel. No local funds required. See attached memo, p. 26. The committee recommends a

\$3,000 bonus for all County staff who meet the criteria established by American Rescue Plan Act (ARPA) guidance. The total cost is estimated at \$2.4 million. Of that amount, \$573,000 is the State Comp Board portion and the remaining \$1,827,000 will use ARPA funds. Based on current ARPA guidance from US Treasury, bonuses are an eligible expense using a combination of two ARPA expense categories: Replacing Lost Public Sector Revenue and Providing Premium Pay for Essential Workers.

12. The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. See attached charter, p. 27 – 29.

NO ACTION REQUIRED BY BOARD OF SUPERVISORS:

1. The Planning Director presented information regarding solar taxation. See attached information, p. 30 - 31.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for September 2021. See attached, p. 32.
2. The Finance Director provides financial statements ending September 30, 2021. See attached, p. 33 - 43.
3. The Finance Director provides an FY 2021 Fund Balance Report ending October 14, 2021. See attached, p. 44.
4. The Finance Director provides the FY 2023 budget calendar. See attached, p. 45.

Respectfully submitted,

FINANCE COMMITTEE

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

By *Cheryl B. Shiffler*
Finance Director



S. K. Chmura, CC Chief
860 Smithfield Avenue
Winchester, VA 22601

OLD DOMINION COURT SERVICES
PRETRIAL & LOCAL PROBATION

Telephone: 540-665-5633
Fax Number: 540-667-3875

To: Cheryl Shiffler, Frederick Co. Finance Director

From: S. Kimberly Chmura, Community Corrections Chief

Date: October 7, 2021

Subject: Finance Committee Agenda Item – Supplemental appropriation to be returned

On May 25, 2021, ODCS requested to buy 4 cell phones, 1 MiFi and 1 tablet through Frederick Co IT procedure. ODCS was assured by T-Mobile that the equipment would be received by June 30, 2021. The cost of this equipment was \$3,451.99. Due to this expenditure being paid with DCJS grant funds, it was necessary to “draw down” the fourth quarter funds in early June.

ODCS requested the \$3,451.99 from DCJS in early June. Unfortunately, the equipment was not received until August. Now the equipment expenditure has been allotted from FY 22 grant funds.

Therefore, I am requesting supplemental appropriations to return funds to DCJS that were not expended in the amount of \$3,451.99.

FY 21: 04-011-021130-5401-00= \$1,099.99

FY 21: 04-011-021130-5204-00= \$2,352.00

Please advise if additional information is needed.

Thank you.



MEMO

To: Frederick County Finance Committee
From: Jason Robertson, Director of Parks & Recreation
Date: October 1, 2021
Subject: Fiscal 2021 Carry Forwards

- The Parks and Recreation Department is requesting a FY 2021 fund carry forward of \$20,000 in line 4-010-071010-3002-000-000 to FY 2022 for the completion of the Abrams Creek Trailhead Parking Design. This amount represents proffer funds that were allocated in May 2021.
 - Parking lot design is scheduled to occur at the same time as the grant funded Abrams Creek Trail design. While it was expected for the design work process to cross into FY22, it was unclear if expenses would be incurred for FY21, thus the timing of the original appropriation request. As no expenses were billed to FY21, the entire \$20,000 design amount is requested to carry forward to FY22.

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 – Donation Thank you
DATE : October 6, 2021

We are requesting the donations received as a thank you and posted to 3-010-018990-0006 (10CR) to be appropriated in the improvements other than buildings budget line 4-010-031020-8900-000-000.

\$5,000.00 – Ms Brown

\$200.00 – Mr. Albright

Total - \$5,200.00

This amount will go towards the building we would like to purchase that will be located at the impound lot.

Thank you,

c.s. 9/28/21

[Redacted]

9/24/21

Date

PAY

to the order of

Frederick City Sheriff's Dept.

\$ 200.00

Two hundred

Dollars



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ACCESS BANKING

[Redacted]

For

Signature

[Redacted]

Handwritten

J. D. BROWN 03-10

3810

68-251/514
03

Sept. 16, 2021
Date

CHECK GUARANTEE
PROTECTION

Pay to the
Order of

Frederick County Sheriff
Five thousand and 00/100

\$ 5,000.00

Dollars

Photo
Safe
Deposit
Details.com

For

Thank you!!

MP

MP

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 – Donation Honor Guard
DATE : October 6, 2021

We are requesting the donation received for the Honor Guard that was posted to 3-010-018990-0006 (10CR) to be appropriated in our Uniform line item 4-010-031020-5410-000-000.

\$50.00 – Timothy Weir

This amount will go towards items for their uniform that is needed for new members

Thank you,

LWM/adc

c.s. 8/4/21

TIMOTHY T. WEIR



24 JUL 20 21

Pay To The Order Of FREDERICK COUNTY SHERIFF'S OFFICE

\$ 50⁰⁰/₁₀₀

FIFTY 00/100

Dollars Security Features Printed. Details on Back.



For HONOR GUARD

MP



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 – K9
DATE : , October 6, 2021

The Frederick County Sheriff's Office has received a donation in the amount of \$400.00 from Mrs. Dugger. This amount has been posted to 3-010-018990-0006

We are requesting the donation received be appropriated in our K9 line item 31020-5402-000-001. This amount will go towards supplies needed for our K9's such as food and supplies.

Thank you,

LWM/adc

c.s. 7/14/21

KATHLEEN S. DUGGER

5237

68-8012/0560

7 July 2021

Date

CHECK AMOUNT

Pay to the Order of

Fredrick W. Sheriff's Dept / K9

\$ 400.00

Four hundred

no/100

Senior Advantage

For

donation / K-9

00



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: October 13, 2021
RE: Finance Committee Agenda Item | Terminal Design Project Change Order #1

The Winchester Regional Airport Authority (WRAA) requests a supplemental appropriation for its FY22 capital budget totaling **\$39,558**, contingent upon approval of a change order for the Terminal (Design) Project by the Virginia Department of Aviation (DOAV). This amount represents eligible costs to be reimbursed by DOAV under an existing grant. The remaining portion of the change order costs will be paid by funds previously appropriated for FY22. No new local funds are required.

Revenue: 3 - 085 - 024040 – 0012, State Reimbursement Capital Projects
Expense: 4 - 085 - 081030 - 8801 - 000 - 202, New GA Terminal Building-Design

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



AECOM Technical Services, Inc 410.785.7220 tel
4 North Park Drive 410.785.6818 fax
Suite 300
Hunt Valley, MD 21030
www.aecom.com

September 29, 2021

Mr. Nicholas Sabo, A.A.E.
Executive Director
Winchester Regional Airport Authority
491 Airport Road
Winchester, VA 22602

Re: Winchester New Terminal Building - AECOM Proposal for Additional Services

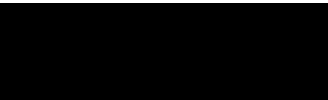
Dear Mr. Sabo:

As the Winchester Regional Airport Authority (WRAA) and AECOM Technical Services, Inc. (AECOM) work towards developing the new terminal for the Airport, additional elements have been identified that expand the base scope of services. These elements relate to the physical site as well as additional spaces within the terminal that are desired by WRAA at this time.

Please reference the attached AECOM Change Order Form and worksheets for detail and to assist in WRAA's processing of this contract amendment.

I look forward to hearing from you as we continue this partnership to deliver a new terminal to the WRAA at Winchester Regional Airport. You can reach me directly at 443-823-8426 or via email.

Sincerely,



Michael R. Collins, AIA
Project Manager

cc: Winchester Central File

EXHIBIT C
CHANGE ORDER FORM

In accordance with the Consulting Services Agreement dated April 15, 2021 between Winchester Regional Airport Authority, an independent political subdivision of the Commonwealth of Virginia ("Client"), and AECOM Technical Services, Inc., a California corporation, ("AECOM"), this Change Order, with an effective date of September 29, 2021 modifies that Agreement as follows:

1. Changes to the Services:

See attached worksheet for summary and details for additional services.

2. Change to Deliverables:

No Change to Deliverables.

3. Change in Project Schedule (attach schedule if appropriate):

No Change to Project Schedule.

4. Change in CONSULTANT's Compensation:

The Services set forth in this Change Order will be compensated on the following basis:

- No change to Compensation
- Time & Material (See **EXHIBIT B** for the Hourly Labor Rate Schedule)
- Time and Materials with a Not-to-Exceed amount of \$_____. The Hourly Labor Rate Schedule is set forth in **EXHIBIT B** (if applicable). Reimbursable expenses are included in the overall Not to Exceed cap.
- Lump Sum \$ _____

Milestone/Deliverable & Date	Payment Amount
	\$

Cost Plus Fixed Fee: Cost \$ 57,335.24 and Fee \$ 6,880.22

Therefore, the total authorized Compensation, inclusive of this Change Order is \$ 437,294.73.

5. Project Impact:

No project impacts.

6. Other Changes (including terms and conditions):

No changes to terms and conditions.

- 7. All other terms and conditions of the Agreement remain unchanged.
- 8. Each Party represents that the person executing this Change Order has the necessary legal authority to do so on behalf of the respective Party.

AECOM Technical Services, Inc.

CLIENT:

Signature

Kenneth J. Krach, Jr., PE

Printed Name

Vice President

Printed Title

Date

Address

4 North Park Drive, Suite 300
Hunt Valley, Maryland 21030

Signature

Nicholas Sabo, A.A.E.

Printed Name

Executive Director

Printed Title

Date

Address

491 Airport Road
Winchester, Virginia 22602

[End of Agreement]

AECOM			
Winchester Additional Services Proposal - AECOM PROPOSAL FOR PROCEEDING			
9/29/2021			
Additional Service Activity	Manhours	Total	Comment
Business Center with Kitchenette	0	\$0.00	Fit-out for Business Center and Kitchenette to be removed from the base design scope. Utilities to be brought to Business Center and Kitchenette and terminated. Allowance for construction costs to fit-out the Business Center and Kitchenette to be included in bid documents. Design fit-out of spaces by AECOM to be provided under CA phase contract.
Tenant Spaces: White-Box Fit-Out and Utility Metering	0	\$0.00	Fit-out of Tenant Spaces to be removed from base design scope. Utilities to be brought to tenant spaces and terminated. Allowance for construction costs to fit-out the Tenant Spaces to be included in bid documents. Design fit-out of spaces by AECOM to be provided under CA phase contract.
Vertical Circulation Elements *	210	\$27,024.85	AECOM to proceed with complete scope for 1 elevator and 2 stairways
Lactation Room & Family Restroom	104	\$12,600.18	AECOM to proceed with complete scope
Exterior Balcony	166	\$20,799.67	AECOM to proceed with complete scope
Natural Gas & Hydronic Heating	0	\$0.00	AECOM to provide descriptive design requirements in lieu of full detailed design documents for design of system to be completed by contractor during CA phase and vetted by AECOM during submittal review process
Sanitary Lift Station	0	\$0.00	Excluded - To be designed by Delta Consultants under separate contract
Line Service Support Room Additional Requirements	0	\$0.00	Additional requirements to support "garage" type operation removed from scope. Note: storage of flammable materials will not be permitted in the space.
Entrance Modification from Canopy to Porte Cochere	32	\$3,790.76	AECOM to proceed with complete scope
Totals to Deliver Additional Services	512	\$64,215.46	

* Design for vertical circulation elements was clearly excluded in the AECOM design contract.



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Steven A. Majchrzak
Chief

MEMORANDUM

TO: Sharon Kibler
Finance Department

FROM: Steve Majchrzak, Chief [REDACTED]
Fire and Rescue Department

Date: September 9, 2021

SUBJECT: Supplemental Appropriation Request

The Stephens City Fire and Rescue Company is requesting a supplemental appropriation in the amount of \$11,252.79 for unspent SHSP grant funds. We request the funds to be placed in line item number 4-010-032020-5604-000-007 for the Stephens City Swiftwater Team.

If you have any questions or need additional information, please feel free to contact me, x6454. Thank you!

DATE October 13, 2021

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CECD [REDACTED]
Executive Director

RE: FY22 Supplemental Appropriation of unbudgeted revenue received

The Frederick County EDA formed a partnership with other Northern Shenandoah Valley localities (i.e. the counties of Clarke, Shenandoah, Warren and Page, and the City of Winchester) named Shenandoah Valley Talent Solution Coalition, which developed a Comprehensive Talent Solutions Strategy focused on job seekers, university and community college graduates, and high school students. This Strategy identified obstacles to and opportunities for retention and attraction of young adult talent.

One recommendation was to create a paid digital + social advertising campaign to reach target audiences in our region in an effort to retain and attract much needed talent.

To assist in funding this initiative, Shenandoah County, on behalf of the Shenandoah Valley Talent Solution Coalition applied for and received a \$10,000 competitive grant from the Virginia Tourism Corporation's Marketing Leverage Grant program. These grant funds will be used to start the digital and social media advertisement campaign. Any additional funds for the campaign, if necessary, will come the EDA's current general fund appropriation and/or as part of EDA's FY23 budget request.

The Frederick County EDA will direct the digital and social media advertisement campaign. As such, the Frederick County EDA is requesting the \$10,000.00 be deposited into our FY22 revenue account 31-8102-1911-07 and then a FY22 supplemental appropriation of the same amount to line item 31-081010-3007-000-000.

We hope this request can be added to the next Finance Committee agenda. Please advise our office if you anticipate a delay. Thank you for your consideration.

Frederick County E.D.A.
107 N KENT ST
WINCHESTER, VA 22601


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68-251/514

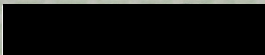
Date Oct 13, 2021

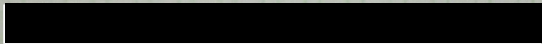
Pay to the
Order of Treasurer, County of Frederick, VA

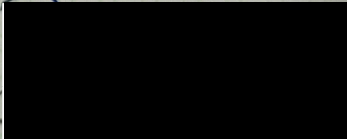
\$ 10,000.00

Ten thousand & 00/100 ----- Dollars

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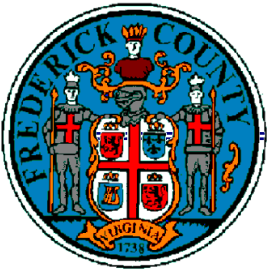

NSV Talent Strategy
For VTC Grant




1589

MP

TO RECORDER VISIT WWW.EXTRAVALURCHECKS.COM



Finance Department
Cheryl B. Shiffler
Director

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

MEMORANDUM

TO: Cheryl Shiffler, Finance Director
Frederick County Finance Committee

FROM: Missi Neal, Purchasing Manager

DATE: October 7, 2021

SUBJECT: Purchasing Policy Updates

To maintain consistency with the Virginia Public Procurement Act (VPPA), I am recommending changes to the current Frederick County Purchasing Policy, which was last updated November 2019.

The current County Purchasing Policy thresholds are as follows:

Goods & Non-Professional Services:

- Purchases between \$2,000 and \$4,999 require three (3) verbal quotes.
- Purchases between \$5,000 and \$69,999 require four (4) written quotes.
- Purchases \$70,000 and greater require formal procurement, i.e. IFB/RFP.

Professional Services:

- Purchases \$70,000 and greater require formal procurement, i.e. IFB/RFP. Professional services are defined the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy and professional engineering.

Purchase Orders are required for all purchases exceeding \$5,000 unless the object code is exempt.

At this time, I am proposing the following changes to the Frederick County Purchasing Policy, which mirror the VPPA:

Goods & Non-Professional Services:

- Purchases up to \$10,000 shall require one (1) written quote. The use of the eVA purchasing platform is highly encouraged.
- Purchases between \$10,001 and \$99,999 shall be solicited utilizing the eVA purchasing platform through the use of unsealed bidding or unsealed request for proposals.
- Purchases \$100,000 and greater require formal procurement, i.e. IFB/RFP.

Professional Services:

- Purchases \$80,000 and greater shall be procured by competitive negotiation, i.e. RFP. Professional services are defined as the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy and professional engineering.

All purchases not requiring formal procurement, which result in a contract, shall allow for a single or multi-year contract (not to exceed five (5) years), provided the aggregate or sum of all phases or terms is not expected to exceed the requirement for formal procurement (\$80,000 / \$100,000).

Purchase Orders shall continue to be required for all purchases exceeding \$5,000 unless the object code is exempt.

Employee training for the use of eVA shall be required, therefore, implementation is expected January 2022. Through increased use of eVA, the County shall better align with the intent of the VPPA through increased competition and procurement transparency.

Additionally, for future Frederick County Purchasing Policy updates that mirror the VPPA, I am requesting permission to update the County policy in accordance with regular updates by the State to the VPPA.

Should you have any questions regarding this recommendation, please do not hesitate to contact me for further discussion.

/attachment: current policy

Purchasing Policy

11/1/2019

PROCUREMENT METHODS

Goods & Non-Professional Services:

- Purchases between \$2,000 and \$4,999 require three (3) verbal quotes (as of 11/1/19). These quotes are to be documented in writing, using the Quotes for Purchases Form, and attached to the invoice when submitted for payment.
- Purchases between \$5,000 and \$69,999 require four (4) written quotes (as of 11/1/19). Complete the Quotes for Purchases Form, and either submit with PO requisition or with the invoice if PO is not required.
- Purchases \$70,000 and greater require formal procurement (see below), i.e. IFB/RFP.

Professional Services:

- Purchases \$70,000 (as of 11/1/19) and greater require formal procurement (see below), i.e. IFB/RFP.

Professional services are defined as work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy and professional engineering.

Purchase Orders:

All Purchase Order Requisitions are to be entered through BAI, and are required for all purchases exceeding \$5,000, unless the object code is exempt. Departments are responsible for approving the requisition and the Purchasing Manager is responsible for approving the purchase order. For the Purchasing Manager to be able to approve a purchase order, the requisition needs to have the following attachments:

- Page 1 of the Request for Quotes Form
- FOUR written quotes detailing the items to be purchased
- Sole Source & Emergency Purchases form (if applicable), signed by the Department Head.
- Where an anticipated purchase under a cooperative procurement is to be made, the originating public body's IFB/RFP, awarded contract and renewal(s) (if applicable) must be included as an attachment.
- When completing a PO requisition, employees are asked to include a Request by Date to ensure suppliers are aware of delivery needs.

Purchase Order Exceptions are made for existing standing purchase orders and the following object codes: 1001, 1002, 2000, 3001, 3002, 3005, 3007, 3010, 3011, 5101, 5102, 5103, 5204, 5205, 5506, 5600, 5700, 5801, 8008, 9001 and 9002. Verbal quotes should be documented and submitted with the purchase order requisition. **Written quotes are still required.**

Formal Procurement:

Department heads shall contact the Finance Department to competitively negotiate professional and non-professional goods and services in accordance with the Virginia Public Procurement Act. Solicitation notices are published on eVA (as of 4/1/09). Exceptions- The Finance Department may procure goods or nonprofessional services without sealed competitive bidding (see Definitions) or written quotes under the following circumstances:

- Purchases with a total estimated cost less than \$2,000
- Sole Source Procurement (updated 3/1/12)
 - Upon determination in writing that there is only one source practicably available for a goods or services requirement, a contract may be negotiated and awarded to that source without competitive sealed bidding or competitive negotiation (*ref: Virginia Code §2.2-4303E*). Sole source justification based on a single vendor's capability to deliver in the least amount of time is not appropriate since availability alone is not a valid basis for determining a sole source procurement. For sole-source purchases **\$2,000 or greater**, requestors must submit a Notice of Sole Source or Emergency Purchase form, along with the requisition (or other documents as applicable), clearly supporting a sole source determination. In addition, for sole-source purchases **greater than \$70,000**, *Virginia Code §2.2-4303E* requires a written notice be publicly posted, stating only one source was determined to be practicably available, what was being procured, the contractor selected, and the date the contract was or will be awarded. The sole source public-notice will be posted on eVA. The written determination and public posting notice shall be included in the contract file.

- Emergency Procurement (updated 3/1/12)
 - *Definition:* An emergency is an occurrence of a serious and urgent nature that demands immediate action, for which failure to act immediately will cause appreciable damage to physical facilities or the mission of the County or pose an undue safety risk to employees or the community at large. Emergency procedures may be used to purchase only that which is necessary to cover the requirements of the emergency. Subsequent requirements shall be obtained using normal purchasing procedures. The potential loss of funds at the end of a fiscal year is not considered an emergency. *Emergency Purchase Procedures:* In emergency situations, where an emergency procurement requires exceeding delegated purchasing authority, departments shall contact the Finance Department as soon as practicable. In some cases, where emergency action is required before the Finance Department can be practicably notified, the Notice of Sole Source Purchase or Emergency Purchase form will be submitted after the emergency is resolved or when contact can be made. In most cases, the Finance Department should be involved immediately in the emergency procurement process, since they can help identify emergency, increase limits on p-cards, and post public notices regarding the emergency procurement. Under emergency situations, goods or services may be procured without competitive sealed bidding or competitive negotiations or other required informal bidding (negotiating) procedures; however, such procurement shall be made with such competition as is practicable under the circumstances. For emergency procurements **greater than \$70,000**, written determination of the basis for the emergency and for the selection of the particular contractor is required. Department heads must submit a signed Notice of Sole Source Purchase or Emergency Purchase form. The emergency procurement award notice will be posted on eVA by the Finance Department. The notice must be included in the contract file. For emergency procurements **less than \$70,000 and above the purchase order threshold (\$2,000)**, the Notice of Sole Source Purchase or Emergency Purchase form must be submitted with applicable documents (i.e., purchase order requisition and/or invoice).

Procurement from governmental sources and other public bodies

- Surplus Property (i.e., used equipment)
- Cooperative Purchasing (**not permitted for architectural, engineering or construction related projects**)
 - **U.S. Communities** – The U.S. Communities Government Purchasing Alliance allows local government agencies to piggyback on contracts competitively bid by another public agency. Frederick County is participating agency; however, each individual user is required to register, using the County’s federal identification number (54-6001290), to participate. www.uscommunities.org
 - **Sourcewell (formerly NJPA)** –member #25624 OR #NIPA18819 www.omniapartners.com
 - **HGAC** – ILC #13-3387 – www.hgacbuy.org
 - **TIPS** – control #VA998-220 – www.tips-usa.com – Ordering instructions: visit TIPS website to review contracts, contact vendor for TIPS quote, issue PO to vendor, fax PO to TIPS 866-839-8472, payment to vendor.
 - **NASPO (formerly Western States Contracting Alliance (WSCA))** www.naspo.valuepoint.org
 - VERIZON WIRELESS – contract #1907
 - DISCOUNT CELL – company code: government
www.discountcell.com/discount
 - **NPPGov** - <https://nppgov.com/>
 - **VA State Contract (eVA)** – available online at eva.virginia.gov
 - **Federal Contracts** – MUST specifically state that local jurisdictions can use the contract

Original adopted by Board of Supervisors 3/22/06, effective 3/23/06.

Revisions:

- 4/1/09: Written quotes required increased from (3) three to (4) four.
- 9/9/09: Professional services formal procurement threshold increased from \$30,000 to \$50,000 and written quote maximum increased from \$29,999 to \$49,999.
- 2/1/13: Professional services quote requirements eliminated per VPPA 2.2-4303(G). Per Rod Williams, County Attorney, the revision is allowable.
- 9/4/13: updated link to VA State Contracts.
- 11/15/13: added TIPS and WSCA-Verizon Wireless, Discount Cell to Cooperative Purchasing; updated link for US Communities.
- 5/1/15: added TCPN; updated eVA link
- 7/1/18: NJPA to Sourcewell; WSCA to NASPO; added NPPGov
- 11/1/19: Purchasing thresholds increased for small purchases and formal solicitations. Added PO information. Removed National IPA and TCPN.



Valerie P. Boykin
Director

COMMONWEALTH OF VIRGINIA
Department of Juvenile Justice

P.O. Box 1110
Richmond, VA 23218
(804) 371.0700
Fax: (804) 371.6497
www.djj.virginia.gov

9/21/21

Jennifer Osbourn
VJCCCA Plan Contact
221 S. Kent Street
Winchester, VA 22801

RE: Frederick County Combined VJCCCA FY2021 Closeout

Dear Ms. Osbourn:

The VJCCCA FY2021 end of the year financial certification form for your locality has been received and the expenditure report has been reviewed. According to the report, Frederick Combined expended \$93,208.01 of its total approved budget of \$128,358.00. The breakdown of funds expended is as follows:

Required Maintenance of Effort:	\$00.00	State funds provided to the Locality:	\$128,358.00
State Funds Expended:	\$93,208.01	TOTAL STATE EXPENDITURES:	\$93,208.01
Additional Local Funds:	\$00.00		
<hr/>		<hr/>	
TOTAL EXPENDITURES:	\$93,208.01	OWED TO THE STATE:	\$35,149.99

State funds in the amount of \$128,358.00 were provided to the locality. **Because the state funds were not expended in full, we request that the balance of \$35,149.99 be returned to the state by November 1, 2021.** Please make your check payable to **Treasurer, Commonwealth of Virginia** and mail it to:

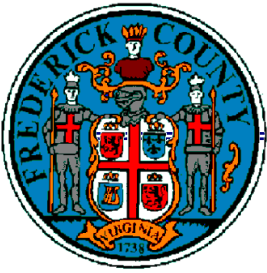
Department of Juvenile Justice
c/o Petty Cash Cashier
PO Box 1110
Richmond, VA 23218-1110

Additional funds for FY2022 may not be released to your locality until the FY2021 unexpended funds are returned. We thank you for the prompt report and all that your locality does for its youth and families before the Court Service Unit.

Sincerely,

Jenna Easton
VJCCCA Program Manager

cc: Mary Beth Price, Interim County Administrator
Cheryl B. Shiffler, Finance Director
Jerry Stollings, CSU Director
Dee Kirk, Regional Program Manager



Finance Department
Cheryl B. Shiffler
Director

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

TO: Finance Committee

FROM: Cheryl B. Shiffler, Finance Director

DATE: October 12, 2021

SUBJECT: State Compensation Bonuses for Sworn Personnel

During the Special Session II of the 2021 Special Assembly, a one-time FY 22 ARPA bonus was approved for sworn Sheriffs, Sheriffs' Deputies and Regional Jail Officers. The amount of this bonus is \$3,000 and must be implemented by November 30, 2021. An additional requirement is that the officer must have served in the sworn position for at least 231 hours.

Currently, all 132 sworn officers at the Regional Adult Detention Center are state funded positions. A budget amendment for \$396,000 to the Regional Adult Detention Fund is being requested to process this state bonus. An estimated 59, out of 135 Sheriff Department sworn positions are state funded. A budget amendment for \$177,000 to the General Fund is being requested to process this bonus for state funded positions.

Frederick County Board of Supervisor's

Finance/Audit Committee Charter

I. Organization

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of three (3) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

II. Purpose

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and/or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

III. Meetings and Quorum

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

IV. Responsibilities

The Committee shall have the following duties and responsibilities:

A. Finance

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.
2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.
3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.
4. Review the budgetary and financial implications of management's tactical and strategic plans.
5. Review periodic or interim budget and/or financial statements to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

B. Audit

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.
2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.
3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.
4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

C. Other Duties Related to Review, Reports and Improvement Procedures

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.
2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

Original: Adopted by Board of Supervisors 1/25/2012

Revisions:

9/9/2013: reduced Board of Supervisor representatives from four (4) to three (3)

9/29/2014: no changes

10/21/2015: no changes

9/13/2017: no changes

9/12/2018: no changes

9/11/2019: no changes

9/9/2020: no changes

Finance Committee 10/20/2021

Utility Scale Solar Taxation Method Notes

A. Default taxation method “Step Down M&T”

§ 58.1-3660. (Effective October 1, 2021) Certified pollution control equipment and facilities.

- Facilities typically receive exemptions to the tax rate on solar equipment
 - 80% first 5 years
 - 70% next 5 years
 - 60% for the rest of project life
- The equipment also depreciates in value over time as prescribed by the State Corporation Commissions (SCC) schedule for solar equipment
- All tax exemptions are lost if the facility generates over 150 megawatts (MW)

B. New State Legislation allow for Energy Tax “Revenue Sharing”

§ 58.1-2636. Revenue share for solar energy projects and energy storage systems.

- Any locality can adopt this approach by passing an ordinance
- Solar equipment receives a 100% exemption from the default taxation method
- Solar facilities must pay \$1,400 per MW
- This rate can be increased every 5 years by up to 10% *

*Legislation is changing annually, and many approved projects are ‘vested’ under the legislation active at the time they applied

Revenue Estimates for Solar Photovoltaic Systems - Frederick County
100 Megawatt Solar Facility (\$2 million per MW Cost to Construct) - 35 years

Cost of Construction	SCC Depreciated Value	Local Assessment Ratio Value	Year	Real Estate Rate	Energy Tax (Revenue Sharing)	Step down M&T Revenue
\$200,000,000	\$180,000,000	\$156,384,000	2023	\$0.61	\$140,000	\$190,788
\$200,000,000	\$180,000,000	\$156,384,000	2024	\$0.61	\$140,000	\$190,788
\$200,000,000	\$180,000,000	\$156,384,000	2025	\$0.61	\$140,000	\$190,788
\$200,000,000	\$180,000,000	\$156,384,000	2026	\$0.61	\$154,000	\$190,788
\$200,000,000	\$180,000,000	\$156,384,000	2027	\$0.61	\$154,000	\$190,788
\$200,000,000	\$180,000,000	\$156,384,000	2028	\$0.61	\$154,000	\$286,183
\$200,000,000	\$180,000,000	\$156,384,000	2029	\$0.61	\$154,000	\$286,183
\$200,000,000	\$180,000,000	\$156,384,000	2030	\$0.61	\$154,000	\$286,183
\$200,000,000	\$179,380,000	\$155,845,344	2031	\$0.61	\$169,400	\$285,197
\$200,000,000	\$176,340,000	\$153,204,192	2032	\$0.61	\$169,400	\$280,364
\$200,000,000	\$173,120,000	\$150,406,656	2033	\$0.61	\$169,400	\$366,992
\$200,000,000	\$169,720,000	\$147,452,736	2034	\$0.61	\$169,400	\$359,785
\$200,000,000	\$166,120,000	\$144,325,056	2035	\$0.61	\$169,400	\$352,153
\$200,000,000	\$162,280,000	\$140,988,864	2036	\$0.61	\$186,300	\$344,013
\$200,000,000	\$158,220,000	\$137,461,536	2037	\$0.61	\$186,300	\$335,406
\$200,000,000	\$153,920,000	\$133,725,696	2038	\$0.61	\$186,300	\$326,291
\$200,000,000	\$149,360,000	\$129,763,968	2039	\$0.61	\$186,300	\$316,624
\$200,000,000	\$144,540,000	\$125,576,352	2040	\$0.61	\$186,300	\$306,406
\$200,000,000	\$139,400,000	\$121,110,720	2041	\$0.61	\$205,000	\$295,510
\$200,000,000	\$133,980,000	\$116,401,824	2042	\$0.61	\$205,000	\$284,020
\$200,000,000	\$128,220,000	\$111,397,536	2043	\$0.61	\$205,000	\$271,810
\$200,000,000	\$122,120,000	\$106,097,856	2044	\$0.61	\$205,000	\$258,879
\$200,000,000	\$115,660,000	\$100,485,408	2045	\$0.61	\$205,000	\$245,184
\$200,000,000	\$108,800,000	\$94,525,440	2046	\$0.61	\$225,500	\$230,642
\$200,000,000	\$101,540,000	\$88,217,952	2047	\$0.61	\$225,500	\$215,252
\$200,000,000	\$93,820,000	\$81,510,816	2048	\$0.61	\$225,500	\$198,886
\$200,000,000	\$85,660,000	\$74,421,408	2049	\$0.61	\$225,500	\$181,588
\$200,000,000	\$77,000,000	\$66,897,600	2050	\$0.61	\$225,500	\$163,230
\$200,000,000	\$67,840,000	\$58,939,392	2051	\$0.61	\$248,000	\$143,812
\$200,000,000	\$58,100,000	\$50,477,280	2052	\$0.61	\$248,000	\$123,165
\$200,000,000	\$47,800,000	\$41,528,640	2053	\$0.61	\$248,000	\$101,330
\$200,000,000	\$36,880,000	\$32,041,344	2054	\$0.61	\$248,000	\$78,181
\$200,000,000	\$25,300,000	\$21,980,640	2055	\$0.61	\$248,000	\$53,633
\$200,000,000	\$20,000,000	\$17,376,000	2056	\$0.61	\$272,800	\$42,397
\$200,000,000	\$20,000,000	\$17,376,000	2057	\$0.61	\$272,800	\$42,397
TOTALS					\$6,906,600	\$8,015,639

Notes:

1. Cost to Construct is \$2 million per MW AC per Avg. from SCC 2020 Assessed Values
2. SCC Depreciated Value per year
3. Local Assessment Ratio Value is Avg. of Frederick's ratio from 2017-2020
4. Public Service Corporation Rate is same as Real Estate Rate
5. Energy Tax (aka Revenue Share) is per § 58.1-2636 of VA Code w/July 1 effective date 10% increase every 5 years

Estimates are for equipment only and do not include consideration of revenues for potential increases in real estate value.

BUDGET TRANSFERS SEPTEMBER 2021
DEPARTMENT/GENERAL FUND

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/9/2021	COMMISSIONER OF THE REVENUE	PRINTING OF ANNUAL REPORT	1209	3006	000	000	315.00
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	(315.00)
9/9/2021	PLANNING	SCANNER PURCHASE	8101	5413	000	000	(11,374.00)
	PLANNING		8101	8007	000	000	11,374.00
9/14/2021	FIRE AND RESCUE	COVER COST OF EQUIPMENT AND DECALS ON NEW TRUCKS	3505	5408	000	000	(5,553.00)
	FIRE AND RESCUE		3505	8005	000	000	5,553.00
9/15/2021	CLERK OF THE CIRCUIT COURT	FUNDS PT EMPLOYEES	2106	1003	000	000	440.00
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(440.00)
9/22/2021	AGRICULTURE	FUNDS NEEDED FOR FURNITURE	8301	5401	000	000	(1,619.84)
	AGRICULTURE		8301	8002	000	000	1,619.84
9/30/2021	FIRE AND RESCUE	PROMOTIONS 9/21	3505	1001	000	067	3,887.00
	FIRE AND RESCUE		3505	1001	000	084	2,266.00
	FIRE AND RESCUE		3505	1001	000	092	5,439.00
	FIRE AND RESCUE		3505	1001	000	108	4,280.00
	FIRE AND RESCUE		3505	1001	000	109	3,632.00
	FIRE AND RESCUE		3505	1001	000	112	3,640.00
	FIRE AND RESCUE		3505	1001	000	113	3,633.00
	FIRE AND RESCUE		3505	1001	000	114	3,643.00
	FIRE AND RESCUE		3505	1001	000	115	3,633.00
	FIRE AND RESCUE		3505	1001	000	116	3,639.00
	FIRE AND RESCUE		3505	1001	000	118	3,645.00
	FIRE AND RESCUE		3505	1001	000	126	3,210.00
	FIRE AND RESCUE		3505	1001	000	134	2,287.00
	FIRE AND RESCUE		3505	1007	000	001	(3,632.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,210.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,640.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,887.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,633.00)
	FIRE AND RESCUE		3505	1007	000	001	(2,266.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,643.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,633.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,639.00)
	FIRE AND RESCUE		3505	1007	000	001	(4,280.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,645.00)
	FIRE AND RESCUE		3505	1007	000	001	(5,439.00)
	FIRE AND RESCUE		3505	1007	000	001	(2,287.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	1001	000	006	2,397.00
	GENERAL ENGINEERING/ADMINISTRATION		4201	3004	000	002	(1,500.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5506	000	000	(897.00)

County of Frederick
General Fund
September 30, 2021

ASSETS	FY22 <u>9/30/21</u>	FY21 <u>9/30/20</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	80,958,840.12	60,931,451.99	20,027,388.13 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	411,206.99	453,894.94	(42,687.95) *B
Taxes, Commonwealth, Reimb.P/P	66,907,614.68	57,163,025.90	9,744,588.78
Streetlights	11,318.18	11,843.97	(525.79)
Miscellaneous Charges	28,942.44	43,625.05	(14,682.61)
Due from Fred. Co. San. Auth.	0.00	657,083.23	(657,083.23)
Prepaid Postage	3,062.33	395.45	2,666.88
GL controls (est.rev / est. exp)	<u>(1,487,297.67)</u>	<u>(5,817,396.46)</u>	<u>4,330,098.79</u> (1) Attached
TOTAL ASSETS	<u>146,835,242.07</u>	<u>113,445,479.07</u>	<u>33,389,763.00</u>
LIABILITIES			
Accrued Wages Payable	1,526,742.87	1,532,417.87	(5,675.00) *B
Retainage Payable	0.00	60,658.15	(60,658.15)
Performance Bonds Payable	1,102,176.38	635,318.75	466,857.63
Taxes Collected in Advance	187,006.37	186,907.53	98.84
Deferred Revenue	<u>66,952,344.16</u>	<u>57,224,041.35</u>	<u>9,728,302.81</u> *C
TOTAL LIABILITIES	69,768,269.78	59,639,343.65	10,128,926.13
EQUITY			
Fund Balance			
Reserved:			
Encumbrance School	1,064,170.38	0.00	1,064,170.38
Encumbrance General Fund	1,363,739.23	1,237,339.16	126,400.07 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	530,887.25	457,784.03	73,103.22
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Courthouse Fees	513,310.91	487,960.80	25,350.11
Animal Shelter	1,232,526.42	1,214,020.42	18,506.00
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	5,296,629.18	4,085,258.38	1,211,370.80 (3) Attached
Parks Reserve	111,003.70	20,280.06	90,723.64
E-Summons Funds	195,802.97	199,481.85	(3,678.88)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>65,658,819.54</u>	<u>45,003,928.01</u>	<u>20,654,891.53</u> (4) Attached
TOTAL EQUITY	<u>77,066,972.29</u>	<u>53,806,135.42</u>	<u>23,260,836.87</u>
TOTAL LIAB. & EQUITY	<u>146,835,242.07</u>	<u>113,445,479.07</u>	<u>33,389,763.00</u>

NOTES:

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

*B Frederick County has converted to an arrears payroll schedule.

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

BALANCE SHEET

(1) GL Controls	FY22	FY21	Inc/(Decrease)
Estimated Revenue	210,015,444	197,519,484	12,495,960
Appropriations	(95,418,784)	(87,658,831)	(7,759,953)
Est. Transfers to Other Funds	(117,447,697)	(116,915,389)	(532,308)
Encumbrances	1,363,739	1,237,339	126,400
Total	(1,487,298)	(5,817,396)	4,330,099

(2) General Fund Purchase Orders 9/21

	Amount	Cares Act Funds Indicated by Asterisk*
Commonwealth's Attorney	2,183.00	Think Pad
County Office Buildings	15,991.00	Incinerator Refurbishment
Fire and Rescue	3,136.24	Quarterly Air Testing and Annual Compressor Maintenance
	8,075.93	Academy Recruit EMT Books, FF Books
	42,240.00	Apparatus Pump, Ladder, Hose Testing
	51,041.75	Emergency Vehicle Lighting&Equipment
	53,440.00	Uniforms
	82,528.00	Firefighter Jackets and Pants
	2,626.08	Ammunition
IT	335,870.30	PSB Security Cameras, AS Video Intercom, Round Hill Access Control Cards *
	522.98	Security Enhancement To Our DMZ Switch For the Entire County.
	5,523.80	ISP for connection rollover
	14,532.00	Lenovo Workstations, Thinkpads
Parks and Recreation	7,600.00	Seed Mix
	551.00	Program Shirts
	17,880.00	Fall Uniforms
Sheriff	21,884.00	Ammunition
	52,936.32	Emergency Equipment
	22,785.00	Point Blank Body Armor
	22,384.16	Throwbot 2 Kit, Rugged XL Conversion Kit
	17,796.00	NetMotion Software Renewal
	10,573.00	Livescan inkless fingerprinting scanners
	9,825.00	Loki Drone for Swat Team
	180,800.00	2021 Mercedes Swat Armored Vehicle
	245,164.30	(13) Dodge Durangos and (2) Dodge Chargers
	14,025.00	License Plate Reader
	5,098.94	Laser Scanner
	56,233.75	(125) C50 Respirators
	17,803.68	Body Armor
	10,000.00	New Vehicle Uplifting
Volunteer Fire Departments	15,228.00	Gooseneck Car Trailer-SHSP Grant-Swiftwater Team
	17,460.00	Loadmaster Trailer-SHSP Grant-Swiftwater Team
Total	1,363,739.23	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 9/30/2021	2,431,966.15	412,452.36	301,254.64	2,150,956.03	5,296,629.18

Designated Other Projects Detail

Administration	453,289.71
Bridges	16,214.32
Historic Preservation	129,000.00
Library	321,105.00
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	138,082.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Treasurer	700.00
Freedom Manor Transportation	20,500.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
Total	2,150,956.03

Other Proffers 9/30/21

(4) Fund Balance Adjusted	
Beginning Balance 9/21	69,472,561.50
Revenue 9/21	20,395,732.55
Expenditures 9/21	(24,226,200.56)
Transfers 9/21	16,726.05
Ending Balance 9/30/21	65,658,819.54

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

REVENUES:	<u>Appropriated</u>	FY22 9/30/21 <u>Actual</u>	FY21 9/30/20 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	144,622,216.00	7,729,972.74	6,582,895.29	1,147,077.45 (1)
Other local taxes	43,418,479.00	4,984,327.98	4,449,496.10	534,831.88 (2)
Permits & Privilege fees	2,152,505.00	566,866.61	592,776.29	(25,909.68) (3)
Revenue from use of money and property	358,477.00	211,773.70	117,433.72	94,339.98 (4)
Charges for Services	3,740,882.00	720,495.94	383,830.33	336,665.61
Miscellaneous	442,589.00	144,972.77	50,004.26	94,968.51
Recovered Costs	1,935,197.00	391,666.64	482,864.51	(91,197.87) (5)
Proffers		361,616.84	354,472.15	7,144.69 (5)
Intergovernmental:				
Commonwealth	13,305,098.60	5,272,115.32	5,035,068.57	237,046.75 (6)
Federal	40,000.00	11,924.01	11,719.17	204.84 (7)
Insurance Recoveries	0.00	0.00	0.00	0.00
Transfer from Co.Capital Fd.(BOS FD)	0.00	0.00	0.00	-
TOTAL REVENUES	210,015,443.60	20,395,732.55	18,060,560.39	2,335,172.16
EXPENDITURES:				
General Administration	15,906,866.60	5,607,045.19	5,189,889.45	417,155.74
Judicial Administration	3,327,517.16	731,405.66	614,195.47	117,210.19
Public Safety	49,575,120.73	12,223,835.63	10,681,528.15	1,542,307.48
Public Works	6,657,718.96	1,179,638.41	1,379,204.55	(199,566.14)
Health and Welfare	12,004,302.00	2,359,089.56	2,321,181.60	37,907.96
Education	81,308.00	20,327.00	20,327.00	0.00
Parks, Recreation, Culture	8,386,912.36	1,720,832.84	1,500,280.63	220,552.21
Community Development	2,321,396.34	384,026.27	367,551.10	16,475.17
TOTAL EXPENDITURES	98,261,142.15	24,226,200.56	22,074,157.95	2,152,042.61 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	114,605,338.35	(16,726.05)	1,788,801.47	(1,805,527.52) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(2,851,036.90)	(3,813,741.96)	(5,802,399.03)	(1,988,657.07)
Fund Balance per General Ledger		69,472,561.50	50,806,327.04	18,666,234.46
Fund Balance Adjusted to reflect Income Statement 9/30/21		65,658,819.54	45,003,928.01	20,654,891.53

(1)General Property Taxes	FY22	FY21	Increase/Decrease
Real Estate Taxes	2,718,322	2,328,672	389,650
Public Services	(7,108)	-	(7,108)
Personal Property	4,613,706	3,883,367	730,339
Penalties and Interest	237,636	226,648	10,988
Credit Card Chgs./Delinq.Advertising	(15,825)	(14,094)	(1,730)
Adm.Fees For Liens&Distress	183,242	158,302	24,939
	7,729,973	6,582,895	1,147,077

(2) Other Local Taxes

Local Sales Tax	1,665,265.25	1,417,136.00	248,129.25
Communications Sales Tax	83,708.07	87,068.72	(3,360.65)
Utility Taxes	530,912.96	514,079.58	16,833.38
Business Licenses	643,259.70	664,378.43	(21,118.73)
Auto Rental Tax	26,595.07	29,608.30	(3,013.23)
Motor Vehicle Licenses Fees	97,420.72	113,654.93	(16,234.21)
Recordation Taxes	783,543.91	700,154.43	83,389.48
Meals Tax	939,206.90	798,224.96	140,981.94
Lodging Tax	214,041.65	124,864.60	89,177.05
Street Lights	373.75	236.15	137.60
Star Fort Fees	-	90.00	(90.00)
Total	4,984,327.98	4,449,496.10	534,831.88

(3)Permits&Privileges

Dog Licenses	10,010.00	14,107.00	(4,097.00)
Transfer Fees	1,186.65	1,133.10	53.55
Development Review Fees	103,696.00	92,788.50	10,907.50
Building Permits	280,336.50	343,465.52	(63,129.02)
2% State Fees	7,652.46	8,331.17	(678.71)
Electrical Permits	62,072.00	31,450.00	30,622.00
Plumbing Permits	7,927.00	4,461.00	3,466.00
Mechanical Permits	34,862.00	40,793.00	(5,931.00)
Sign Permits	875.00	1,050.00	(175.00)
Blasting Permits	-	430.00	(430.00)
Land Disturbance Permits	56,099.00	54,567.00	1,532.00
Institutional Inspections Permit	1,550.00	200.00	1,350.00
Septic Haulers Permit	200.00	-	200.00
Transfer Development Rights	300.00	-	300.00
Small Cell Tower Permit	100.00	-	100.00
Total	566,866.61	592,776.29	(25,909.68)

(4) Revenue from use of

Money	75,218.13	56,018.35	19,199.78
Property	136,555.57	61,415.37	75,140.20 *1
Total	211,773.70	117,433.72	94,339.98

* Sale of Old Albin Convenience site for \$101,750.00.

(5) Recovered Costs	FY22 9/30/21	FY21 9/30/20	Increase/Decrease
Recovered Costs Social Services	11,185.72	19,736.55	(8,550.83)
Purchasing Rebate	-	180,864.99	(180,864.99) *1
Recovered Cost Fire Companies	74,999.00	74,999.00	-
Recovered Costs Sheriff	39,240.00	48,985.00	(9,745.00)
Reimbursement Circuit Court	2,450.73	2,136.31	314.42
Clarke County Container Fees	23,425.52	23,326.98	98.54
City of Winchester Container Fees	15,729.27	17,085.82	(1,356.55)
Refuse Disposal Fees	38,827.11	44,299.99	(5,472.88)
Recycling Revenue	10,525.50	9,901.00	624.50
Sheriff Restitution	-	123.85	(123.85)
Container Fees Bowman Library	565.67	396.89	168.78
Restitution Other	33.85	-	33.85
Reimb.of Expenses Gen.District Court	4,662.93	4,106.53	556.40
Reimb.Task Force	18,872.58	18,437.18	435.40
Sign Deposits -Planning	500.00	-	500.00
Westminister Canterbury Lieu of Tax	19,692.00	-	19,692.00
Labor-Grounds Maint.Fred.Co.Schools	100,340.86	-	100,340.86
Comcast PEG Grant	20,747.50	21,980.00	(1,232.50)
Fire School Programs	6,660.00	10,660.00	(4,000.00)
Clerks Reimbursement to County	2,583.44	3,079.28	(495.84)
Reimb. Sheriff	624.96	2,745.14	(2,120.18)
Subtotal Recovered Costs	391,666.64	482,864.51	(91,197.87)
Proffer Southern Hills	-	89,452.58	(89,452.58)
Proffer Snowden Bridge	340,723.84	213,959.57	126,764.27
Proffer Cedar Meadows	14,643.00	48,810.00	(34,167.00)
Proffer Freedom Manor	6,250.00	2,250.00	4,000.00
Subtotal Proffers	361,616.84	354,472.15	7,144.69
Grand Total	753,283.48	837,336.66	(84,053.18)

*1 FY22 Purchasing Rebate has not been received.

(6) Commonwealth Revenue	FY22	FY21	
	9/30/2021	9/30/2020	Increase/Decrease
Motor Vehicle Carriers Tax	39,495.49	35,394.04	4,101.45
Mobile Home Titling Tax	22,620.00	16,920.00	5,700.00
State Noncategorical Funding	12,960.00	7,056.00	5,904.00
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	95,658.96	66,080.37	29,578.59
Shared Expenses Sheriff	408,886.04	364,324.33	44,561.71
Shared Expenses Comm.of Rev.	39,424.06	35,228.95	4,195.11
Shared Expenses Treasurer	32,695.85	26,808.14	5,887.71
Shared Expenses Clerk	69,649.71	62,625.70	7,024.01
Public Assistance Grants	1,253,961.45	1,211,074.88	42,886.57
Emergency Services Fire Program	304,416.00	286,630.00	17,786.00
Other Revenue From The Commonwealth	313.61	-	313.61
Four-For-Life Funds	94,369.60	-	94,369.60
DMV Grant Funding	8,223.15	-	8,223.15
Parks State Grants	-	69,351.58	(69,351.58)
State Grant Emergency Services	13,381.00	2,772.00	10,609.00
Sheriff State Grants	82,320.00	-	82,320.00
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	54,268.11	47,094.16	7,173.95
Wireless 911 Grant	50,506.37	46,707.82	3,798.55
State Forfeited Asset Funds	2,807.53	1,749.78	1,057.75
Victim Witeness-Commonwealth Office	43,457.12	112,549.55	(69,092.43)
Total	5,272,115.32	5,035,068.57	237,046.75

County of Frederick

General Fund

September 30, 2021

(7) Federal Revenue	FY22	FY21	Increase/Decrease
Federal Forfeited Assets	-	5,349.82	(5,349.82)
Federal Funds Sheriff	11,924.01	6,369.35	5,554.66
Total	11,924.01	11,719.17	204.84

(8) Expenditures

Expenditures increased \$2.1 million. **General Administration** increased \$417,155.74 and includes an increase of \$124,213 to CSA over the previous year and an increase of \$274,564.25 in tax refunds. **Public Safety** increased \$1,542,307.48 and includes \$323,299.34 increase in donations to Fire Companies and Rescue Squads and \$183,540 for rescue units (Rescue Engine 12 and Wagon 19) to serve as reserve units for the entire system. Additionally, the local contribution to the Jail increased \$66,977. The transfers decreased \$1,805,527.52. See chart below.

(9) Transfers Decreased \$1,805,527.52	FY22	FY21	Increase/Decrease
Transfer to School Operating Fund	-	1,397,457.67	(1,397,457.67) *1
Transfer to Debt Service County	177,501.17	206,031.22	(28,530.05) *2
Operational Transfers	87,049.84	185,312.58	(98,262.74) *3
Reserve for Merit/COLA Increases	808.94	-	808.94
Operational Contingency	(282,086.00)	-	(282,086.00) *4
Total	(16,726.05)	1,788,801.47	(1,805,527.52)

*1 FY22 School C/F Encumbrances will be transferred in October. School Operating FY21 was \$1,397,457.67 C/F Encumbrances.

*2 Payments include the Bowman Library and the City of Winchester for Courtroom, Roof and HVAC Projects.

*3 Timing of Insurance Charge Outs.

*4 Board Approved (2) Apparatus and the New Series AS400.

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

ASSETS	FY22 <u>9/30/21</u>	FY21 <u>9/30/20</u>	Increase <u>(Decrease)</u>
Cash	7,822,027.98	10,152,348.47	(2,330,320.49) *1
Receivable Arrears Pay Deferred	111,051.74	124,819.48	(13,767.74)
GL controls(est.rev/est.exp)	<u>(2,551,284.73)</u>	<u>(1,425,814.00)</u>	<u>(1,125,470.73)</u>
TOTAL ASSETS	<u>5,381,794.99</u>	<u>8,851,353.95</u>	<u>(3,469,558.96)</u>
LIABILITIES			
Accrued Wages Payable	429,795.90	440,238.90	(10,443.00)
Accrued Operating Reserve Costs	<u>2,859,074.91</u>	<u>2,679,115.00</u>	<u>179,959.91</u>
TOTAL LIABILITIES	<u>3,288,870.81</u>	<u>3,119,353.90</u>	<u>169,516.91</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	166,651.53	41,523.56	125,127.97
	<u>1,926,272.65</u>	<u>5,690,476.49</u>	<u>(3,764,203.84) *2</u>
TOTAL EQUITY	<u>2,092,924.18</u>	<u>5,732,000.05</u>	<u>(3,639,075.87)</u>
TOTAL LIABILITY & EQUITY	<u>5,381,794.99</u>	<u>8,851,353.95</u>	<u>(3,469,558.96)</u>

NOTES:

*1 Cash decreased \$2,330,320.49. Refer to the following page for comparative statement of revenues expenditures and changes in fund balance.

*2 Fund balance decreased \$3,764,203.84. The beginning balance was \$5,839,505.33 and includes adjusting entries, budget controls FY22(\$2,396,196.00), (\$66,150.00) for the HVAC Control System, (\$148,517.00) for the Network Upgrade Project, and the year to date revenue less expenditures of (\$1,302,369.68).

Current Unrecorded Accounts Receivable-	<u>FY22</u>
Prisoner Billing:	26,493.32
Compensation Board Reimbursement 9/21	<u>517,461.11</u>
Total	543,954.43

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

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY22 9/30/21 <u>Actual</u>	FY21 9/30/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	123.55	140.01	(16.46)
Interest	100,000.00	-	-	-
Supervision Fees	35,654.00	6,105.00	8,332.50	(2,227.50)
Drug Testing Fees	1,000.00	150.00	-	150.00
Work Release Fees	348,000.00	45,538.22	39,207.00	6,331.22
Federal Bureau Of Prisons	0.00	220.00	0.00	220.00
Local Contributions	7,883,470.00	2,098,362.00	3,263,766.75	(1,165,404.75)
Miscellaneous	15,000.00	2,762.93	3,753.15	(990.22)
Phone Commissions	545,000.00	0.00	38,216.60	(38,216.60)
Food & Staff Reimbursement	75,000.00	13,325.44	10,244.15	3,081.29
Elec.Monitoring Part.Fees	90,000.00	16,413.81	10,228.64	6,185.17
Share of Jail Cost Commonwealth	1,220,000.00	0.00	0.00	0.00
Medical & Health Reimb.	54,000.00	9,203.75	5,799.27	3,404.48
Shared Expenses CFW Jail	6,121,779.00	857,593.32	820,210.75	37,382.57
State Grants	339,897.00	0.00	0.00	0.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	330,302.00	0.00	0.00	0.00
Pretrial Expansion Grant	299,098.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer From General Fund	5,788,868.00	1,447,217.00	1,380,239.50	66,977.50
TOTAL REVENUES	23,247,068.00	4,497,015.02	5,580,138.32	(1,083,123.30)
EXPENDITURES:	25,965,004.26	5,799,384.70	5,143,542.87	655,841.83
Excess(Deficiency)of revenues over expenditures	(2,717,936.26)	(1,302,369.68)	436,595.45	(1,738,965.13)
FUND BALANCE PER GENERAL LEDGER		<u>3,228,642.33</u>	<u>5,253,881.04</u>	<u>(2,025,238.71)</u>
Fund Balance Adjusted To Reflect Income Statement 9/30/21		1,926,272.65	5,690,476.49	(3,764,203.84)

County of Frederick
Fund 12 Landfill
September 30, 2021

ASSETS	FY22 <u>9/30/21</u>	FY21 <u>9/30/20</u>	Increase <u>(Decrease)</u>
Cash	38,876,423.43	37,696,075.36	1,180,348.07
Receivables:			
Accounts Receivable	3,662.13	6,584.62	(2,922.49)
Fees	807,873.53	868,424.08	(60,550.55) *1
Receivable Arrears Pay Deferred	18,551.34	21,520.06	(2,968.72)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	60,976,077.03	56,682,005.22	4,294,071.81
Accumulated Depreciation	(38,369,357.59)	(35,591,828.07)	(2,777,529.52)
GL controls(est.rev/est.exp)	<u>(3,942,150.53)</u>	<u>(2,665,927.00)</u>	<u>(1,276,223.53)</u>
 TOTAL ASSETS	 <u>58,287,079.34</u>	 <u>56,932,854.27</u>	 <u>1,354,225.07</u>
 LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	199,328.15	195,919.35	3,408.80
Accrued Remediation Costs	14,344,656.18	14,012,177.36	332,478.82 *2
Deferred Revenue Misc.Charges	3,662.13	6,584.62	(2,922.49)
Accrued Wages Payable	<u>55,918.70</u>	<u>57,529.70</u>	<u>(1,611.00)</u>
 TOTAL LIABILITIES	 <u>14,603,565.16</u>	 <u>14,272,211.03</u>	 <u>332,965.13</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	62,312.00	5,771.00	56,541.00 *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>33,762,760.18</u>	<u>32,796,430.24</u>	<u>966,329.94</u> *4
 TOTAL EQUITY	 <u>43,683,514.18</u>	 <u>42,660,643.24</u>	 <u>1,022,870.94</u>
 TOTAL LIABILITY AND EQUITY	 <u>58,287,079.34</u>	 <u>56,932,854.27</u>	 <u>1,354,225.07</u>

NOTES:

*1 Landfill receivables decreased \$60,550.55. Landfill fees at 9/21 were \$766,709.03 compared to \$740,687.40 at 9/20 for an increase of \$26,021.63. Delinquent fees at 9/21 were \$88,254.02 compared to \$234,758.13 at 9/20 for a decrease of \$146,504.11.

*2 Remediation increased \$332,478.82 that includes \$325,772.00 for post closure and \$6,706.82 in interest.

*3 The encumbrance balance at 9/30 was \$62,312 for a Carlson GPS System that includes hardware and software.

*4 Fund balance increased \$966,329.94. The beginning balance was \$34,748,951.25 and includes adjusting entries, budget controls for FY22 (\$2,656,013.00) and \$1,669,821.93 for year to date revenue less expenses.

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

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY22 9/30/21 <u>Actual</u>	FY21 9/30/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	1,154.75	1,015.16	139.59
Interest on Bank Deposits	300,000.00	239.73	3,541.50	(3,301.77)
Salvage and Surplus	110,000.00	63,237.20	37,623.50	25,613.70
Sanitary Landfill Fees	7,457,350.00	1,972,537.53	1,777,132.69	195,404.84
Charges to County	0.00	186,070.53	180,544.45	5,526.08
Charges to Winchester	0.00	49,989.91	53,511.70	(3,521.79)
Tire Recycling	259,250.00	68,575.47	98,588.38	(30,012.91)
Reg. Recycling Electronics	80,000.00	10,185.00	6,505.00	3,680.00
Greenhouse Gas Credit Sales	10,000.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Renewable Energy Credits	113,530.00	18,615.00	6,269.90	12,345.10
Landfill Gas To Electricity	277,517.00	80,681.63	66,047.99	14,633.64
Insurance Recoveries	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,607,647.00	2,451,286.75	2,230,780.27	220,506.48
Operating Expenditures	7,357,109.53	781,464.82	818,406.63	(36,941.81)
Capital Expenditures	5,255,000.00	0.00	569,304.05	(569,304.05)
TOTAL Expenditures	12,612,109.53	781,464.82	1,387,710.68	(606,245.86)
Excess(deficiency)of revenue over expenditures	(4,004,462.53)	1,669,821.93	843,069.59	826,752.34
Fund Balance Per General Ledger		<u>32,092,938.25</u>	<u>31,953,360.65</u>	<u>139,577.60</u>
FUND BALANCE ADJUSTED		33,762,760.18	32,796,430.24	966,329.94

County of Frederick, VA
Report on Unreserved Fund Balance
September 9, 2021

Unreserved Fund Balance, Beginning of Year, July 1, 2021 **70,953,832**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds - Comm Atty	(39,906)
C/F forfeited asset funds - Sheriff	(39,847)
C/F Treasurer legal fees	(49,408)
C/F Fire Company Capital	(257,960)
C/F Registrar training new employee	(3,600)
C/F Stephenson Convenience Site building	(108,188)
C/F Sheriff vehicle routers	(50,001)
C/F Spay/Neuter Fleming trust	(9,717)
C/F Salary survey	(66,000)
C/F Sunnyside reno for Registrar office	(50,000)
C/F DSS vehicle	(25,000)
Reserve P&R SGEMF	(25,388)
C/F Animal shelter restitution received	(1,347)
C/F Retroaire unit	(2,460)
C/F Clearbrook Fire reno	(305,549)
C/F Sheriff vehicle equipment	(7,540)
C/F Sheriff donations & insurance reimbursement	(74,121)
C/F Sheriff hazardous duty wet suits	(12,080)
C/F School restricted funds	(454,276)
C/F Parks proffers	(306,311)
	(1,888,700)

Other Funding / Adjustments

Clerk new comp board position	(19,534)
COR refund - CCAP Auto Lease	(5,110)
COR refund - JP Morgan Chase	(6,064)
COR refund - Old Castle APG	(12,419)
COR refund - Toyota Lease	(6,873)
COR refund - disabled vet	(5,936)
COR refund - DL Peterson	(285,136)
Handley Library contribution	(32,265)
IT position reclass	(9,820)
COR refund - disabled vet	(9,848)
F&R FY21 volunteer dept supplements	(48,250)
Yardmaster Ct completion	(85,000)
	(526,255)

Fund Balance, October 14, 2021 **68,538,877**

Budget Calendar FY 2022-2023

October 20, 2021	Budget information available to departments and requests sent to outside agencies
November 30, 2021	Budget requests from departments and outside agencies due back to the Finance Department
January 12, 2022	Distribution of Budget Notebooks
January 19, 2022	Budget Worksession following Finance Committee
January 26, 2022	Budget Worksession prior to BOS meeting
February 2, 2022	Budget Worksession
February 09, 2022	Budget Worksession prior to BOS meeting
February 16, 2022	Budget Worksession following Finance Committee
February 23, 2022	Budget Worksession prior to BOS meeting
March 2, 2022	Budget Worksession
March 09, 2022	Budget Worksession prior to BOS meeting. Final Budget meeting prior to Public Hearing.
March 15, 2022	Budget Ad in paper
March 23, 2022	Budget Public Hearing
March 30, 2022	Budget Worksession if needed.
April 6, 2022	Budget Worksession if needed.
April 13, 2022	BOS meeting. Adopt Budget
April 27, 2022	Mail Tax Bills

Dates/times are subject to change