

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, November 17, 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, November 17, 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 liaisons: William Orndoff, Treasurer; and Seth Thatcher, Commissioner of the Revenue.

Committee Members Absent: None.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Michael Bollhoefer, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Nick Sabo, WRA Director; Wyatt Pearson, Planning Director; Joe Wilder, Public Works Director; Mark Cheran, Zoning Administrator; and Wayne Corbett, Deputy Treasurer.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

1. The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$1,500,000 and a General Fund supplemental appropriation in the amount of \$225,000 (pending grant award). These amounts represent a potential DOAV grant and the requested local share. See attached memo, p. 3. The committee recommends approval.
2. The Zoning Administrator requests a Development Projects Fund and a General Fund supplemental appropriation in the amount of \$310,000. This amount represents funds needed for the completion of Marion Drive. Local funds are required. See attached memo, p. 4 – 5. The committee recommends approval.

NO ACTION REQUIRED BY BOARD OF SUPERVISORS:

1. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$200,000. This amount represents proffer funds for the construction of Pickleball Courts at Clearbrook Park and a Playground at Sherando Park. This item was approved by the P&R Commission. No local funds required. See attached memo, p. 6 – 7. Item was removed from the agenda awaiting further information.

2. Per the Finance Committee's request, the Planning and Public Works departments have developed a recommendation on the process and policy for a periodic review of held bonds/LOCs. The Planning Director provides information on a Monetary Guarantees Procedure. See attached information, p. 8. The committee returns the item to the Planning Department for further study.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for October 2021. See attached, p. 9.
2. The Finance Director provides financial statements ending October 31, 2021. See attached, p. 10 – 20.
3. The Finance Director provides an FY 2022 Fund Balance Report ending November 12, 2021. See attached, p. 21.
4. The Government Finance Officers Association (GFOA) has awarded the County the Certificate of Achievement for Excellence in Financial Reporting for the June 30, 2020 Annual Comprehensive Financial Report (ACFR). This is the 35th consecutive year that Frederick County has received this achievement. See attached, p. 22 – 23.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman

Charles DeHaven

Robert Wells

Gary Oates

Jeffrey Boppe

Angela Wiseman

By *Cheryl B. Shiffler*
Finance Director



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: November 10, 2021

RE: Finance Committee Agenda Item | State Grant for Terminal Site Work Phase 2 Construction

The Winchester Regional Airport Authority (WRAA) has the opportunity to compete for a Virginia Department of Aviation (DOAV) grant in February 2022 for the "Terminal Site Work Phase 2" construction project in support the future terminal. If successful, the grant would cover 80% of total costs for construction and construction management.

The project is currently programmed as a FY23 capital budget request; however the DOAV has indicated a willingness to support it sooner to minimize conflicts with other projects. Therefore, the WRAA requests an advanced appropriation for its FY22 capital budget totaling \$1,500,000. These funds would only be expended if awarded a grant. The requested Frederick County share is **\$225,000.**

Revenue: 3 - 085 - 024040 – 0012, State Reimbursement Capital Projects

Expense: 4 - 085 - 081030 - 8801 - 000 - 203, New GA Terminal Building-Site Design

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

MEMORANDUM

TO: Finance Committee
FROM: Mark R. Cheran, Zoning Administrator
RE: Request for Appropriations for The Farms at Frog Hollow Sections 1 & 2
DATE: November 3, 2021

The above-referenced subdivision known as The Farms at Frog Hollow was recorded on March 10, 2008, the owner of the subdivision, Freedom Investment Group of VA, LLC, posted two (2) Letter of Credits (LOC) #418056 and #546542 through Summit Community Bank in the amount(s) of \$64,660.00 and \$41,448.00 receptively; for the completion of Marion Drive that will serve this subdivision of seven (7) lots. The LOC #418056 was reduced to \$30,000 for road maintenance, as the road was completed. The approved subdivision did not have the minimum of three (3) dwellings for acceptance into the Virginia Department of Transportation's (VDOT) secondary road system. The minimum of three (3) dwellings was completed in 2019.

The developer of this subdivision was foreclosed on September of 2009, and Summit Community Bank took over the lots. Frederick County notified Summit Community Bank on August 13, 2019, that this subdivision has the minimum of three (3) lots to meet the requirements of VDOT. The County has contacted the holder of the Letter of Credits via correspondence to call the Letter of Credits or post a new monetary guaranty to complete Marion Drive. Staff was forced to call the Letter of Credits on October 5, 2021, and Summit Community Bank refused to release these. As of the date of this memo, the work has not been completed or new monetary guaranty received.

Staff requested VDOT evaluate Marion Drive for acceptance into the secondary road system. VDOT conducted an inspection of Marion Drive on October 15, 2021. VDOT noted what deficiencies needed to be corrected prior to the road being accepted into the secondary road system. Staff had Public Works estimate any short fall of the LOC. Public Works estimates the cost of the work will be a total of \$310,000.

Therefore, staff is requesting that an appropriation of \$310,000 into a specific line item to be designated by the Finance Department. This line item is needed for the County to administer the completion of Marion Drive for inclusion into the state secondary road system to serve this subdivision. The Planning Department will be responsible for overseeing the project management of the work performed, as well as coordinate the road acceptance with the Virginia Department of Transportation.

MRC/slc

cc: C. William Orndoff, Jr., Treasurer
Wayne Corbett, Deputy Treasurer

Mark Cheran

From: Hoffman, Gregory <gregory.hoffman@vdot.virginia.gov>
Sent: Thursday, September 23, 2021 9:15 AM
To: Mark Cheran
Cc: Lloyd Ingram; rhonda.funkhouser@vdot.virginia.gov
Subject: '[External]' Farms at Frog Hollow punch list

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Lloyd,

I have the following findings:

1. The DI-1 structures do not appear to be functioning properly. The water is bypassing it and I'm not sure the water velocity isn't causing the water to pass across the grates. A proposal needs to be submitted prior to repair
2. Inside the structures need to be parged at all joints.
3. Water has eroded under the pavement in the area of the structure on the South side of the road. This needs to be repaired.
4. Ditch line on Frog Hollow Road on the North side needs to be cleaned to obtain positive drainage from the pipe then reseeded to obtain 80% uniform germination.
5. Reshape shoulders on both sides of Marion Drive Entrance.
6. There are some locations in both ditch lines that have either eroded or have silt built up. Reshape these areas to meet typical section. Control the water velocity. Drainage study may need to be done.
7. At the North side of cul-de-sac the ditch line is out of the right-of-way. All ditch lines and assets need to be in the right-of-way. Survey and stake right-of-way before next inspection.
8. All the entrances in the cul-de-sac need to be addressed. They must meet the PE-1 standard. Couple of the problems are pipes are too high, water running into the roadway and/or the entrance grades are wrong.
9. The pavement from Frog Hollow Road to the cul-de-sac has many deficiencies including cracked pavement, wheel tracking and soft spots. The typical section of the road has been lost in places. Submit a proposal to repair the problems. It appears that in some places the subgrade has been affected.
10. A stop sign needs to be put up on Marion Drive at the intersection of Frog Hollow. It must be put up according to VDOT standards.
11. Entrance pipe house 157 was not installed correctly. But is tolerable and does not need to be replaced.
12. Entrance pipe at house 115 is too high and needs to be redone.
13. Flared end sections on the pipe at the intersection are too high and need to be corrected.

Gregory.Hoffman
Permit Specialist
Land Development
2275 NorthWestern Pike
Winchester, Virginia 22603
Virginia Department of Transportation
540-535-1824
Gregory.Hoffman@VDOT.Virginia.gov



Attachments ar



MEMO

To: Finance Committee

From: Jason Robertson, Director

Subj: Proffer Request; Pickleball Courts at Clearbrook Park and Playground at Sherando Park

Date: November 10, 2021

The Frederick County Parks and Recreation Commission is requesting \$200,000 in Parks and Recreation proffer funds for the construction of Pickleball Courts at Clearbrook Park and a Playground at Sherando Park. Both projects are Capital Improvement Plan priorities in the continued development of both Clearbrook and Sherando Parks. There are several proffer contributing developments in each of the parks service area. The proposed Pickleball Courts and Playground are directly tied to growth in the service areas of the parks. The Frederick County Proffer Policy is attached (Attachment 1).

The Pickleball concept consists of two to three courts and an access path from the existing parking lot near the pool. Consistent with the Clearbrook Park Master Plan, the proposed area is to the east of the park entrance, in the open space between the entrance road and the quarry. The proposed court complex will be visible to park visitors, encouraging use of the courts. The programming potential for the Pickleball facility includes lessons, leagues, and open play. Pickleball is currently the fastest growing sport by participation in the United States

The Playground at Sherando Park is proposed for the area of the new Warrior Drive entrance, providing a compatible amenity to the outdoor gym.

The Parks and Recreation Proffer balance is \$472,771 as of October 31, 2021.

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

Frederick County
Cash Proffer Policy

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

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

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

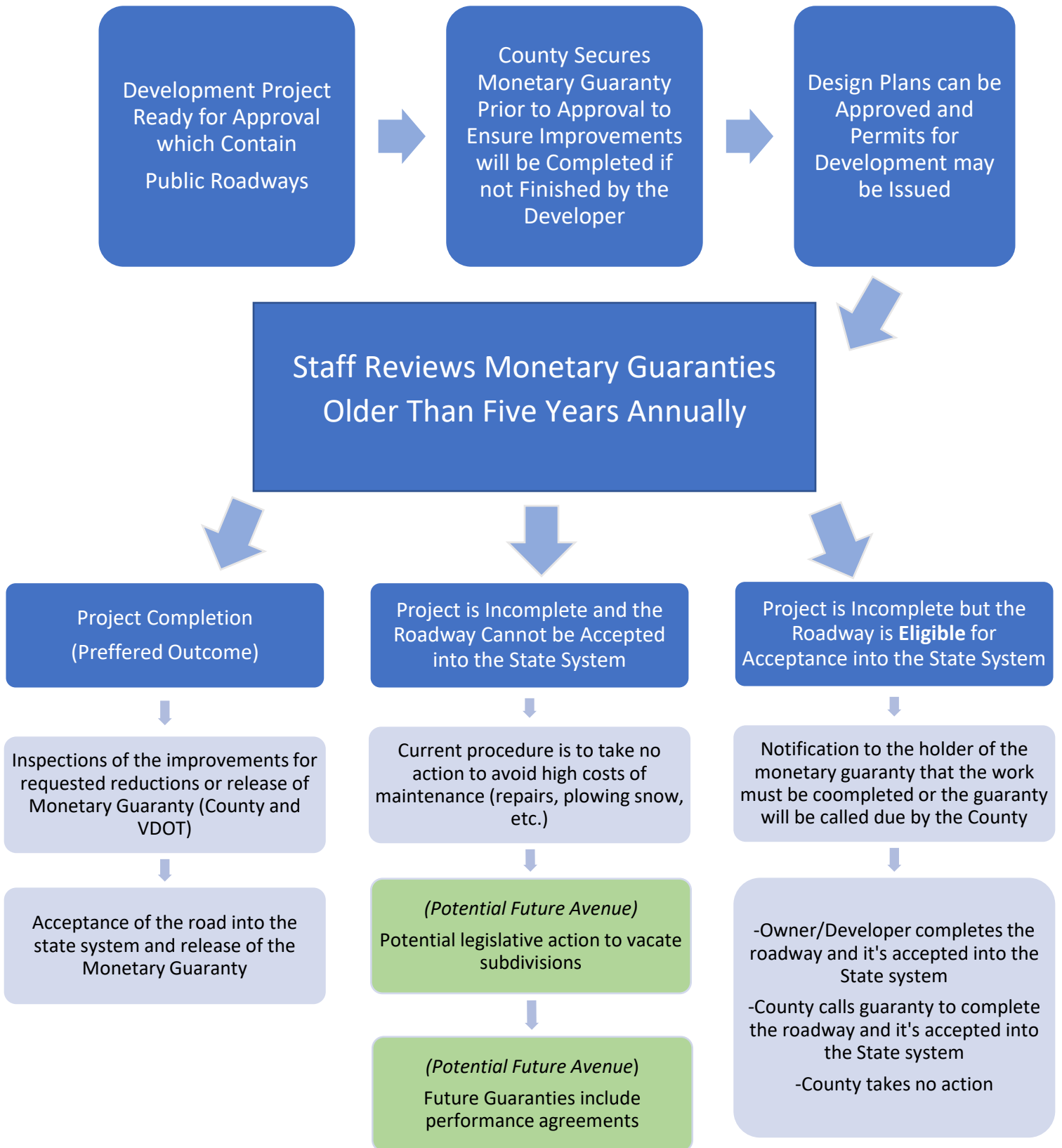
- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

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

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

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

Monetary Guarantees Procedures – Roads into the State System



DATE	BUDGET TRANSFERS OCTOBER 2021 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
10/7/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	FIRE ALARM REPLACEMENT ROUND HILL FIRE STATION	4304	3004	000	008	(20,400.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	007	(9,305.70)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	8009	000	007	20,400.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	8009	000	007	9,305.70
10/7/2021	FIRE AND RESCUE	TO COVER COST OF FIRE INSURANCE	3505	5302	000	000	153.53
	FIRE AND RESCUE		3505	5413	000	000	(153.53)
10/13/2021	FIRE AND RESCUE	COST OF STRIPING AND LETTERING F250 TRUCK	3505	5408	000	000	(950.00)
	FIRE AND RESCUE		3505	8005	000	000	950.00
10/13/2021	AGRICULTURE	FUNDS NEED FOR PURCHASE MISCODING	8301	5401	000	000	2,093.84
	AGRICULTURE		8301	8002	000	000	(2,093.84)
10/13/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS TO COVER BOILER INSURANCE-CAB	4304	5301	000	000	139.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5301	000	005	312.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	000	(139.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5302	000	005	(312.00)
10/14/2021	FIRE AND RESCUE	OFFSET OVERTIME COSTS DUE TO VACANCIES	3505	1001	000	045	(10,000.00)
	FIRE AND RESCUE		3505	1001	000	064	(10,000.00)
	FIRE AND RESCUE		3505	1001	000	122	(10,000.00)
	FIRE AND RESCUE		3505	1001	000	124	(10,000.00)
	FIRE AND RESCUE		3505	1001	000	156	(10,000.00)
	FIRE AND RESCUE		3505	1005	000	000	10,000.00
	FIRE AND RESCUE		3505	1005	000	000	10,000.00
	FIRE AND RESCUE		3505	1005	000	000	10,000.00
	FIRE AND RESCUE		3505	1005	000	000	10,000.00
10/15/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPLACE WORKBENCH PSB DAMAGED BY WATER LEAK	4304	5101	000	005	(1,100.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	005	1,100.00
10/19/2021	SHERIFF	TO COVER DEFICIT AMOUNT	3102	5401	000	000	(3,000.00)
	SHERIFF		3102	5801	000	000	3,000.00
10/19/2021	INFORMATION TECHNOLOGY	TO PAY INVOICE FOR CONDORTECH SERVICES	1220	3002	000	000	2,000.00
	INFORMATION TECHNOLOGY		1220	3005	000	000	(4,000.00)
	INFORMATION TECHNOLOGY		1220	3005	000	000	(2,000.00)
	INFORMATION TECHNOLOGY		1220	5401	000	000	4,000.00
10/26/2021	COMMISSIONER OF THE REVENUE	FUND CHIEF DEPUTY POSITION	1209	1001	000	031	(16,000.00)
	COMMISSIONER OF THE REVENUE		1209	1001	000	046	16,000.00
	COMMISSIONER OF THE REVENUE		1209	1001	000	046	6,200.00
	COMMISSIONER OF THE REVENUE		1209	1001	000	046	7,501.31
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	004	(6,200.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	005	(7,501.31)
10/26/2021	COMMISSIONER OF THE REVENUE	SCANNER SUPPLY AND MAINTENANCE	1209	3004	000	001	660.00
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	(600.00)
11/1/2021	VOLUNTEER FIRE DEPARTMENTS	COVER COST OF STAR TANNERY FUEL PUMP SYSTEM	3202	5408	000	002	(20,766.07)
	FIRE AND RESCUE		3505	8009	000	000	20,766.07
11/1/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPLACE HEAT PUMP 1.5 TON	4304	3004	000	000	(7,241.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	8001	000	000	7,241.00
11/4/2021	REASSESSMENT/BOARD OF ASSESSORS	AUTOMOTIVE BATTERY PURCHASE	1210	3004	000	000	(82.00)

County of Frederick
 General Fund
 October 31, 2021

ASSETS	FY22 10/31/21	FY21 10/31/20	Increase (Decrease)
Cash and Cash Equivalents	50,017,354.49	52,360,682.48	(2,343,327.99) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	408,174.13	452,479.38	(44,305.25) *B
Taxes, Commonwealth, Reimb. P/P	72,629,222.20	60,290,513.98	12,338,708.22
Streetlights	11,233.18	11,727.72	(494.54)
Miscellaneous Charges	136,373.90	122,672.42	13,701.48
Due from Fred. Co. San. Auth.	0.00	657,083.23	(657,083.23)
Prepaid Postage	2,650.77	3,235.68	(584.91)
GL controls (est.rev / est. exp)	<u>(29,613,509.10)</u>	<u>(15,721,117.55)</u>	<u>(13,892,391.55)</u> (1) Attached
TOTAL ASSETS	<u>93,593,054.57</u>	<u>98,178,832.34</u>	<u>(4,585,777.77)</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	1,012,176.59	635,323.98	376,852.61
Taxes Collected in Advance	86,265.17	138,536.86	(52,271.69)
Deferred Revenue	<u>72,777,128.28</u>	<u>60,421,159.69</u>	<u>12,355,968.59</u> *C
TOTAL LIABILITIES	75,402,312.91	62,788,096.55	12,614,216.36
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,234,382.67	1,407,984.09	(173,601.42) (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	1,209,505.42	23,021.00
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	86,948.99	24,054.71
E-Summons Funds	195,802.97	164,573.40	31,229.57
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>7,976,115.85</u>	<u>26,390,637.97</u>	<u>(18,414,522.12)</u> (4) Attached
TOTAL EQUITY	<u>18,190,741.66</u>	<u>35,390,735.79</u>	<u>(17,199,994.13)</u>
TOTAL LIAB. & EQUITY	<u>93,593,054.57</u>	<u>98,178,832.34</u>	<u>(4,585,777.77)</u>

NOTES:

*A Cash decrease includes an increase in revenue, expenditures, transfers, and a decrease in 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	210,118,520	197,661,194	12,457,326
Appropriations	(122,454,544)	(97,579,964)	(24,874,580)
Est. Transfers to Other Funds	(118,511,867)	(117,210,331)	(1,301,536)
Encumbrances	1,234,383	1,407,984	(173,601)
Total	(29,613,509)	(15,721,118)	(13,892,392)

(2) General Fund Purchase Orders 10/31/21

	Amount	Cares Act Funds Indicated by Asterisk*
County Office Buildings	15,991.00	Incinerator Refurbishment
	29,705.70	Fire Alarm Replacement
Fire and Rescue	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
	12,379.22	Command Boards
	38,561.49	Rural Water Supply Equipment
IT	90,828.54	PSB Security Cameras, AS Video Intercom,Round Hill Access Control Cards *
	5,523.80	ISP for connection rollover
	14,532.00	Lenovo Workstations, Thinkpads
MIS	100,086.00	IBM I Series Power 9
Parks and Recreation	9,720.00	Winter Uniforms
	551.00	Program Shirts
	17,880.00	Fall Uniforms
Planning	10,484.60	Scanner
Sheriff	21,884.00	Ammunition
	22,785.00	Point Blank Body Armor
	42,789.82	Emergency Vehicle Equipment
	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
	8,050.00	New Vehicle Upfitting
	5,098.94	Laser Scanner
	56,233.75	(125) C50 Respirators
	17,803.68	Body Armor
Volunteer Fire Departments	17,460.00	Loadmaster Trailer-SHSP Grant-Swiftwater Team
Total	1,234,382.67	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 10/31/21	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 10/31/21

(4) Fund Balance Adjusted	
Beginning Balance 10/21	42,539,877.01
Revenue 10/21	26,953,011.47
Expenditures 10/21	(32,596,886.62)
Transfers 10/21	(28,919,886.01)
Ending Balance 10/31/21	7,976,115.85

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 October 31, 2021

REVENUES:	<u>Appropriated</u>	FY22 10/31/21 <u>Actual</u>	FY21 10/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	144,622,216.00	9,186,430.33	8,255,659.69	930,770.64 (1)
Other local taxes	43,418,479.00	8,166,344.45	7,326,728.45	839,616.00 (2)
Permits & Privilege fees	2,152,505.00	789,587.47	797,633.02	(8,045.55) (3)
Revenue from use of money and property	360,553.00	204,282.33	119,612.66	84,669.67 (4)
Charges for Services	3,740,882.00	912,136.78	542,892.09	369,244.69
Miscellaneous	442,589.00	230,238.93	67,715.33	162,523.60
Recovered Costs	1,935,197.00	647,842.61	667,623.55	(19,780.94) (5)
Proffers		438,363.04	568,344.93	(129,981.89) (5)
Intergovernmental:				
Commonwealth	13,406,098.60	6,363,270.06	6,056,407.71	306,862.35 (6)
Federal	40,000.00	14,515.47	15,623.92	(1,108.45) (7)
Insurance Recoveries	0.00	0.00	0.00	0.00
Transferred from the Cares Act	0.00	0.00	74,301.00	(74,301.00)
TOTAL REVENUES	210,118,519.60	26,953,011.47	24,492,542.35	2,460,469.12
EXPENDITURES:				
General Administration	15,991,866.60	6,891,863.80	6,255,276.27	636,587.53
Judicial Administration	3,327,517.16	979,474.79	901,297.88	78,176.91
Public Safety	49,665,293.85	17,219,256.19	14,895,004.34	2,324,251.85
Public Works	6,657,718.96	1,671,838.69	1,862,569.31	(190,730.62)
Health and Welfare	12,004,302.00	3,180,096.66	3,141,275.42	38,821.24
Education	81,308.00	20,327.00	20,327.00	0.00
Parks, Recreation, Culture	8,693,223.61	2,102,494.06	1,922,679.09	179,814.97
Community Development	2,321,396.34	531,535.43	498,141.99	33,393.44
TOTAL EXPENDITURES	98,742,626.52	32,596,886.62	29,496,571.30	3,100,315.32 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	142,223,784.85	28,919,886.01	13,171,437.62	15,748,448.39 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(30,847,891.77)	(34,563,761.16)	(18,175,466.57)	16,388,294.59
Fund Balance per General Ledger		42,539,877.01	44,566,104.54	(2,026,227.53)
Fund Balance Adjusted to reflect Income Statement 10/31/21		7,976,115.85	26,390,637.97	(18,414,522.12)

(1)General Property Taxes	FY22	FY21	Increase/Decrease
Real Estate Taxes	3,344,904	3,073,298	271,606
Public Services	(7,108)	-	(7,108)
Personal Property	5,315,847	4,684,640	631,207
Penalties and Interest	326,719	315,053	11,667
Credit Card Chgs./Delinq.Advertising	(14,006)	(13,835)	(171)
Adm.Fees For Liens&Distress	220,074	196,505	23,569
	9,186,430	8,255,660	930,771

(2) Other Local Taxes

Local Sales Tax	3,430,908.41	2,897,511.53	533,396.88
Communications Sales Tax	164,528.38	175,130.11	(10,601.73)
Utility Taxes	854,695.58	823,391.86	31,303.72
Business Licenses	675,532.51	756,714.01	(81,181.50)
Auto Rental Tax	43,692.04	45,326.56	(1,634.52)
Motor Vehicle Licenses Fees	154,114.93	171,894.06	(17,779.13)
Recordation Taxes	1,040,257.31	1,004,891.61	35,365.70
Meals Tax	1,468,005.40	1,254,674.69	213,330.71
Lodging Tax	334,091.14	196,691.62	137,399.52
Street Lights	458.75	352.40	106.35
Star Fort Fees	60.00	150.00	(90.00)
Total	8,166,344.45	7,326,728.45	839,616.00

(3)Permits&Privileges

Dog Licenses	15,237.00	17,402.00	(2,165.00)
Land Use Application Fees	2,500.00	2,700.00	(200.00)
Transfer Fees	1,565.55	1,520.10	45.45
Development Review Fees	197,690.82	123,331.50	74,359.32
Building Permits	359,373.94	466,791.82	(107,417.88)
2% State Fees	1,918.16	3,018.60	(1,100.44)
Electrical Permits	68,015.00	39,998.00	28,017.00
Plumbing Permits	9,405.00	14,969.00	(5,564.00)
Mechanical Permits	40,967.00	56,068.00	(15,101.00)
Sign Permits	1,525.00	1,400.00	125.00
Blasting Permits	-	430.00	(430.00)
Land Disturbance Permits	88,640.00	68,654.00	19,986.00
Institutional Inspections Permit	2,150.00	1,250.00	900.00
Septic Haulers Permit	200.00	-	200.00
Transfer Development Rights	300.00	-	300.00
Small Cell Tower Permit	100.00	100.00	-
Total	789,587.47	797,633.02	(8,045.55)

(4) Revenue from use of

Money	61,535.50	45,871.90	15,663.60
Property	142,746.83	73,740.76	69,006.07 *1
Total	204,282.33	119,612.66	84,669.67

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

(5) Recovered Costs	FY22	FY21	Increase/Decrease
	10/31/21	10/31/20	
Recovered Costs Social Services	19,910.22	19,736.55	173.67
Purchasing Rebate	185,263.43	180,864.99	4,398.44
Recovered Cost Fire Companies	74,999.00	74,999.00	-
Recovered Costs Sheriff	56,260.00	61,345.00	(5,085.00)
Reimbursement Circuit Court	2,975.51	2,661.25	314.26
Clarke County Container Fees	23,425.52	27,996.20	(4,570.68)
City of Winchester Container Fees	21,202.40	22,103.75	(901.35)
Refuse Disposal Fees	44,873.76	56,251.09	(11,377.33)
Recycling Revenue	10,525.50	11,650.00	(1,124.50)
Sheriff Restitution	-	123.85	(123.85)
Container Fees Bowman Library	748.27	532.24	216.03
Restitution Other	1,493.85	-	1,493.85
Reimb.of Expenses Gen.District Court	5,933.42	5,559.86	373.56
Reimb.Task Force	25,380.56	24,639.14	741.42
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	115,416.65	(15,075.79)
Comcast PEG Grant	41,086.50	43,743.50	(2,657.00)
Fire School Programs	6,660.00	10,860.00	(4,200.00)
Clerks Reimbursement to County	3,700.05	3,835.28	(135.23)
Reimb. Sheriff	2,871.76	5,305.20	(2,433.44)
Subtotal Recovered Costs	647,842.61	667,623.55	(19,780.94)
Proffer Soverign Village	14,634.92	-	14,634.92
Proffer Southern Hills	-	102,231.52	(102,231.52)
Proffer Snowden Bridge	392,573.12	295,437.01	97,136.11
Proffer Cedar Meadows	24,405.00	58,572.00	(34,167.00)
Proffer Madison Village	-	108,854.40	(108,854.40)
Proffer Freedom Manor	6,750.00	3,250.00	3,500.00
Subtotal Proffers	438,363.04	568,344.93	(129,981.89)
Grand Total	1,086,205.65	1,235,968.48	(149,762.83)

(6) Commonwealth Revenue	FY22	FY21	
	10/31/2021	10/31/2020	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	12,816.00	144.00
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	149,395.86	113,585.51	35,810.35
Shared Expenses Sheriff	675,497.39	596,621.46	78,875.93
Shared Expenses Comm.of Rev.	60,256.84	54,021.50	6,235.34
Shared Expenses Treasurer	50,574.22	41,787.05	8,787.17
Shared Expenses Clerk	107,401.12	96,976.70	10,424.42
Public Assistance Grants	1,870,057.96	1,811,648.90	58,409.06
Emergency Services Fire Program	304,416.00	286,630.00	17,786.00
Other Revenue From The Commonwealth	360.45	-	360.45
Four-For-Life Funds	94,369.60	-	94,369.60
DMV Grant Funding	8,223.15	2,018.14	6,205.01
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	64,180.00	32,090.00	32,090.00
Rent/Lease Payments	72,357.48	88,500.92	(16,143.44)
Wireless 911 Grant	78,255.19	70,286.51	7,968.68
State Forfeited Asset Funds	3,079.92	1,826.58	1,253.34
Victim Witeness-Commonwealth Office	43,457.12	112,549.55	(69,092.43)
Total	6,363,270.06	6,056,407.71	306,862.35

County of Frederick**General Fund**

October 31, 2021

(7) Federal Revenue	FY22	FY21	Increase/Decrease
Federal Forfeited Assets	-	5,349.82	(5,349.82)
Federal Funds Sheriff	14,315.47	10,274.10	4,041.37
Emergency Services Grant-Federal	200.00	-	200.00
Total	14,515.47	15,623.92	(1,108.45)

(8) Expenditures

Expenditures increased \$2.1 million. **General Administration** increased \$636,587.53 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 \$2,324,251.85 and includes \$740,495.92 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 \$133,955.00. The transfers increased \$15,748,448.39. See chart below.

(9) Transfers Increased \$15,748,448.39	FY22	FY21	Increase/Decrease
Transfer to School Operating Fund	1,518,446.50	1,692,400.24	(173,953.74) *1
Transfer to Debt Service County	1,586,247.82	1,564,887.49	21,360.33 *2
Operational Transfers	(3,884.72)	113,999.73	(117,884.45) *3
Reserve for Merit/COLA Increases	1,162.41	150.16	1,012.25
Operational Contingency	(282,086.00)	-	(282,086.00) *4
Reserve for Capital	26,100,000.00	9,800,000.00	16,300,000.00 *5
Total	28,919,886.01	13,171,437.62	15,748,448.39

*1 School Operating FY22 includes \$1,064,170.38 C/F Encumbrances and \$454,276.12 unspent restricted funds. FY21 includes \$1,397,457.67 C/F Encumbrances and \$294,942.57 for FY20 unspent restricted funds.

*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.

*5 \$26,100,000 represents General Fund FY2020-2021 Yearend Unreserved Fund Balance in Excess of 20% that was transferred to the County Capital Fund Per the Board of Supervisors Adopted Policy.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 October 31, 2021

ASSETS	FY22 <u>10/31/21</u>	FY21 <u>10/31/20</u>	Increase <u>(Decrease)</u>
Cash	10,142,168.33	10,284,094.24	(141,925.91) *1
Receivable Arrears Pay Deferred	111,051.74	123,198.38	(12,146.64)
GL controls(est.rev/est.exp)	<u>(2,579,117.61)</u>	<u>(1,421,534.00)</u>	<u>(1,157,583.61)</u>
TOTAL ASSETS	<u>7,674,102.46</u>	<u>8,985,758.62</u>	<u>(1,311,656.16)</u>
LIABILITIES			
Payroll Clearing Account	644.05	0.00	644.05
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>3,289,514.86</u>	<u>3,119,353.90</u>	<u>170,160.96</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	138,818.65	25,803.56	113,015.09
Fund Balance	<u>4,245,768.95</u>	<u>5,820,601.16</u>	<u>(1,574,832.21) *2</u>
TOTAL EQUITY	<u>4,384,587.60</u>	<u>5,846,404.72</u>	<u>(1,461,817.12)</u>
TOTAL LIABILITY & EQUITY	<u>7,674,102.46</u>	<u>8,965,758.62</u>	<u>(1,291,656.16)</u>

NOTES:

*1 Cash decreased \$141,925.91. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance decreased \$1,574,832.21. 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 \$1,017,126.62.

Current Unrecorded Accounts Receivable-	<u>FY22</u>
Prisoner Billing:	24,596.56
Compensation Board Reimbursement 10/21	<u>527,028.89</u>
Total	551,625.45

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 October 31, 2021

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY22 10/31/21 <u>Actual</u>	FY21 10/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	156.23	173.89	(17.66)
Interest	100,000.00	3,872.50	3,490.13	382.37
Supervision Fees	35,654.00	7,477.50	10,512.50	(3,035.00)
Drug Testing Fees	1,000.00	150.00	-	150.00
Work Release Fees	348,000.00	69,969.78	57,570.74	12,399.04
Federal Bureau Of Prisons	0.00	385.00	0.00	385.00
Local Contributions	7,883,470.00	3,941,735.00	3,263,766.75	677,968.25
Miscellaneous	15,000.00	3,035.63	4,115.69	(1,080.06)
Phone Commissions	545,000.00	40,948.30	38,216.60	2,731.70
Food & Staff Reimbursement	75,000.00	13,325.44	14,544.05	(1,218.61)
Elec.Monitoring Part.Fees	90,000.00	20,725.48	14,482.62	6,242.86
Share of Jail Cost Commonwealth	1,220,000.00	386,613.43	303,440.00	83,173.43
Medical & Health Reimb.	54,000.00	10,054.71	8,025.64	2,029.07
Shared Expenses CFW Jail	6,121,779.00	1,375,054.43	1,320,603.29	54,451.14
State Grants	339,897.00	0.00	0.00	0.00
Local Offender Probation	330,302.00	0.00	0.00	0.00
Pretrial Expansion Grant	299,098.00			
Transfer From General Fund	5,788,868.00	2,894,434.00	2,760,479.00	133,955.00
TOTAL REVENUES	23,247,068.00	8,767,937.43	7,799,420.90	968,516.53
EXPENDITURES:	25,965,004.26	7,750,810.81	7,232,700.78	518,110.03
Excess(Deficiency)of revenues over expenditures	(2,717,936.26)	1,017,126.62	566,720.12	450,406.50
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 10/31/21		4,245,768.95	5,820,601.16	(1,574,832.21)

County of Frederick
Fund 12 Landfill
October 31, 2021

ASSETS	FY22 <u>10/31/21</u>	FY21 <u>10/31/20</u>	Increase <u>(Decrease)</u>
Cash	38,867,226.89	37,805,938.25	1,061,288.64
Receivables:			
Accounts Receivable	41,420.86	4,852.19	36,568.67
Fees	762,496.34	778,352.74	(15,856.40) *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>(4,004,462.53)</u>	<u>(2,665,927.00)</u>	<u>(1,338,535.53)</u>
TOTAL ASSETS	<u>58,207,952.34</u>	<u>56,950,913.39</u>	<u>1,257,038.95</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	41,420.86	4,852.19	36,568.67
Accrued Wages Payable	<u>55,918.70</u>	<u>57,529.70</u>	<u>(1,611.00)</u>
TOTAL LIABILITIES	<u>14,641,323.89</u>	<u>14,270,478.60</u>	<u>372,456.29</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	5,771.00	(5,771.00) *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>33,708,186.45</u>	<u>32,816,221.79</u>	<u>891,964.66</u> *4
TOTAL EQUITY	<u>43,566,628.45</u>	<u>42,680,434.79</u>	<u>886,193.66</u>
TOTAL LIABILITY AND EQUITY	<u>58,207,952.34</u>	<u>56,950,913.39</u>	<u>1,257,038.95</u>

NOTES:

*1 Landfill receivables decreased \$15,856.40. Landfill fees at 10/21 were \$789,627.80 compared to \$726,732.53 at 10/20 for an increase of \$62,895.27. Delinquent fees at 10/21 were \$33,432.59 compared to \$98,134.25 at 10/20 for a decrease of \$64,701.66.

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

*3 There were no encumbrances at 10/31/21.

*4 Fund balance increased \$891,964.66. The beginning balance was \$34,748,951.25 and includes adjusting entries, budget controls for FY22 (\$2,656,013.00), and \$1,615,248.20 year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 October 31, 2021

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY22 10/31/21 <u>Actual</u>	FY21 10/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	1,624.76	1,598.61	26.15
Interest on Bank Deposits	300,000.00	10,187.33	12,801.74	(2,614.41)
Salvage and Surplus	110,000.00	74,767.07	57,170.00	17,597.07
Sanitary Landfill Fees	7,457,350.00	2,660,009.68	2,393,492.27	266,517.41
Charges to County	0.00	242,658.45	239,094.05	3,564.40
Charges to Winchester	0.00	68,016.09	77,280.50	(9,264.41)
Tire Recycling	259,250.00	95,894.90	132,315.60	(36,420.70)
Reg. Recycling Electronics	80,000.00	13,440.00	11,655.00	1,785.00
Greenhouse Gas Credit Sales	10,000.00	0.00	0.00	0.00
Miscellaneous	0.00	89.00	0.00	89.00
Renewable Energy Credits	113,530.00	18,615.00	6,269.90	12,345.10
Landfill Gas To Electricity	277,517.00	130,342.45	91,429.05	38,913.40
Insurance Recoveries	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,607,647.00	3,315,644.73	3,023,106.72	292,538.01
Operating Expenditures	7,357,109.53	1,217,671.36	1,150,600.03	67,071.33
Capital Expenditures	5,255,000.00	482,725.17	1,009,645.55	(526,920.38)
TOTAL Expenditures	12,612,109.53	1,700,396.53	2,160,245.58	(459,849.05)
Excess(deficiency)of revenue over expenditures	(4,004,462.53)	1,615,248.20	862,861.14	752,387.06
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		33,708,186.45	32,816,221.79	891,964.66

County of Frederick, VA
Report on Unreserved Fund Balance
November 12, 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	(225,311)
	(1,807,700)

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)
VJCCCA return upsent FY21 funds	(35,150)
Transfer to County Capital Fund (F/B above 20%)	(26,100,000)
	(26,661,405)

Fund Balance, November 12, 2021 **42,484,727**



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

11/10/2021

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: mlevine@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **County of Frederick** for its annual comprehensive financial report for the fiscal year ended June 30, 2020. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.



**The Government Finance Officers Association of
the United States and Canada**

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Finance Department
County of Frederick, Virginia



The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director

Christopher P. Morrill

Date: 11/10/2021