

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, July 20, 2022
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, July 20, 2022 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Blaine Dunn; Gary Oates; and Jeffrey Boppe. Non-voting liaison: Seth Thatcher, Commissioner of the Revenue; and William Orndoff, Treasurer.

Committee Member Absent: Angela Wiseman.

Staff present: Cheryl Shiffler, Finance Director; Michael Bollhoefer, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Nick Sabo, WRAA Executive Director; Lenny Millholland, Sheriff; Joe Wilder, Public Works Director; Wayne Corbett, Deputy Treasurer; Angela Whitacre, Deputy Treasurer; Lorraine Mossburg, Deputy COR; Melissa Sims, Personal Property Supervisor; Stacy Herbaugh, Interim Parks & Recreation Director; Steve Majchrzak, Fire & Rescue Chief; and Jennifer Place, Budget Analyst.

Others present: Will Weber, Clear Brook Volunteer Fire & Rescue Company; and Bill Pifer, WRAA.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

(*) Items 3, 5, 8, 9 and 11 were approved under consent agenda.

1. The Interim Parks & Recreation Director requests a General Fund supplemental appropriation from proffer funds in the amount of \$27,000 for the installation of a playground at Stonewall Park. This item has been approved by the P&R Commission. See attached information, p. 4 – 10. The committee recommends approval.

2. The Interim Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$155,000 for the construction of an amphitheater behind the Bowman Library. Of this amount, \$55,000 is a carry forward of previously approved funds for this project, and \$100,000 is an additional amount requested from proffer funds. The increase has been approved by the P&R Commission. See attached memo, p. 11 – 14. The committee recommends approval.

3. (*) The Parks & Recreation Interim Director requests an FY22 General Fund supplemental appropriation in the amount of \$600. This amount represents a donation for a memorial park bench that has been installed at Frederick Heights Park. See attached memo, p. 15.
4. The Clear Brook Volunteer F & R Company requests a General Fund supplemental appropriation from proffer funds in the amount of \$44,448.93 for a generator. This item falls under the F&R Capital item on the CIP and has been approved by the Public Safety Committee. See attached memo, p. 16 – 18. The committee recommends approval.
5. (*) The Clear Brook Volunteer F&R Company requests a General Fund supplemental appropriation in the amount of \$26,046.50. This amount represents a carry forward of unspent proffer funds from the building renovation project. See attached memo, p. 19.
6. The Sheriff requests an FY22 General Fund supplemental appropriation in the amount of \$29,760. This amount represents traffic control reimbursements and will be used for overtime. No local funds required. See attached memo, p. 20 – 21. The committee recommends approval.
7. The Sheriff requests an FY22 General Fund supplemental appropriation in the amount of \$3,813.75. This amount represents reimbursements from the DEA and Secret Service and will be used for overtime. No local funds required. See attached memo, p. 22 – 23. The committee recommends approval.
8. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$625 (\$400 FY22; \$225 FY23). This amount represents donations toward the impound lot building. No local funds required. See attached memo, p. 24 – 28.
9. (*) The Public Works Director requests a General Fund supplemental appropriation not to exceed \$726,789.77. This amount represents a carry forward of unspent funds for the Gore Convenience Center project that is currently in process. Item has been approved by the Public Works Committee. See attached memo, p. 29.
10. (*) The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$112,659. This amount represents a carry forward of unspent bond proceeds. No local funds required. See attached memo, p. 30.

11. The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. See attached charter, p.31 – 33. The committee recommends approval.
12. The Finance Director and the committee began discussions on personal property surplus. See attached information, p. 34 – 40. The committee recommends review of the personal property rate during the FY23 budget. The County Administrator will provide additional information at the work session on September 14, 2022.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for June 2022. See attached, p. 41 – 42.
2. Fund balance and financial information will be provided after the County closes FY22.
3. The Proffer Policy is provided. See attached, p. 43.
4. The WRAA Executive Director requests an Airport Capital Fund supplemental appropriation in the amount of \$11,500,000 and consent for the WRAA to issue debt in the amount of \$2,225,850 for the construction and related costs for the airport terminal project. No local funds required. See attached information, p. 44 – 45. The committee recommends forwarding the supplemental appropriation to public hearing.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Blaine Dunn
Jeffrey Boppe
Gary Oates

By *Cheryl B. Shiffler*
Finance Director



MEMO

To: Finance Committee
From: Stacy Herbaugh, Interim Director (SH)
Subject: Proffer Request, Playground at Stonewall Park
Date: June 15, 2022

The Frederick County Parks and Recreation Commission is requesting Parks and Recreation proffer funds for the installation of a Playground at Stonewall Park. Information requested in the Frederick County Proffer Policy (Attachment 1) is provided below.

1. Amount of funds requested: \$27,000
2. Total project cost:
 - a. The project cost is not to exceed \$27,000. Staff has received a quote for the proposed playground for \$21,260 (Attachment 2). The remaining \$5,740 will be used for sidewalk addition, fencing, and contingency. The vendor is associated with a Cooperative Purchasing agreement the County is part of (Attachment 3). Any unused funds will be returned to the Parks and Recreation proffer account.
3. Detailed description of the project:
 - a. The proposed playground location is near the T-Ball field at Stonewall Park (Attachment 4). A playground structure in this location is in response to expressed community interest and is consistent with existing development and development plans for the area. Playgrounds provide cognitive, social, and physical benefits for users and provide an age-appropriate location for parents or guardians to allow children to realize those benefits. The playground project is to include a dome climber and maypole spinning tower type structure. An accessible sidewalk extension and fencing to provide separation between the adjacent parking lot will be provided. A rendering of the playground concept is provided (Attachment 5).
 - b. Population increase in the service area of Stonewall Park is driving the need for park development. Proffer contributing developments in the Stonewall Park service area include; Snowden Bridge, Redbud Run, and Haggarty.
4. Project listed on the County's Capital Improvement Plan (CIP):
 - a. The continued development of Stonewall Park consistent with the 2022 CIP's acquisition of new and development of existing Community Parks.
 - b. The current County CIP is included for reference (Attachment 6).

The Parks and Recreation Proffer balance is \$385,280.73 as of May 31, 2022.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8304.



Miracle Recreation Equip. Co.
878 E. US Hwy 60
Monett, MO 65708
1-888-458-2752

QUOTE: R0098222081
CUSTOMER: 2265B01
Project: R0098_44704929147_01

Prepared For:

Jon Turkel
Frederick Co. Parks & Rec
107 North Kent Street
Winchester, VA 22601
(504) 722-8300 (phone)
jturkel@fcva.us

Project Name & Location:

Proposal C
Attn: Frederick Co Park

Prepared by:

Site Concepts - Northern VA Office
George Novey
(434) 823-2745 (phone)
george@siteconceptsva.com

Quote Number: R0098222081
Quote Date: 5/24/2022
Valid For: 30 Days From Quote Date

PlayArea_1

Product line: Freestanding; Age group: 5-12

Part Number	Description	Qty	Weight	Unit Price	Total
4551	DOME CLIMBER W/ORBS FS	1	700.00	8,102.00	8,102.00
753	MAYPOLE	1	275.00	4,001.00	4,001.00
925920Z	TOUCH UP PAINT KIT (NO PRICE)	1	2.00	0.00	0.00

RiskSign_Included

Part Number	Description	Qty	Weight	Unit Price	Total
787Z	RISK MANAGEMENT SIGN - ENGLISH (NO PRICE)	1	0.00	0.00	0.00

Parts By Other

Part Number	Description	Qty	Weight	Unit Price	Total
Plastic Borders	4' plastic perimeter borders with opening kit - delivered & installed	1	0.00	2,448.00	2,448.00
Wood Mulch	60 cy playground certified mulch - delivered & installed	1	0.00	3,132.00	3,132.00

Totals:

Equipment Weight:	977.00 lbs
Equipment List:	\$12,103.00
Discount Amount:	-\$1,936.71
Equipment Price:	\$10,166.29
Freight:	\$691.71
Installation:	\$4,822.00
Products by Other:	\$5,580.00
SubTotal:	\$21,260.00
Estimated Sales Tax*:	\$0.00
Grand Total:	\$21,260.00



Miracle Recreation - PlayPower, Inc.

Commercial Playground & Fitness Manufacturer

#010521-LTS-3

Maturity Date: 02/17/2025

Products & Services

Contract Documents

Pricing

Contact Information

Buy Sourcewell

Contract Documents

Playground and Water Play Equipment with Related Accessories and Services

Contract #010521-LTS-3

Effective 02/17/2021 - 02/17/2025

Contract Documentation

[Contract](#)

Competitive Solicitation Documentation

[Request for Proposal \(RFP\)](#)

[Proof of Publication](#)

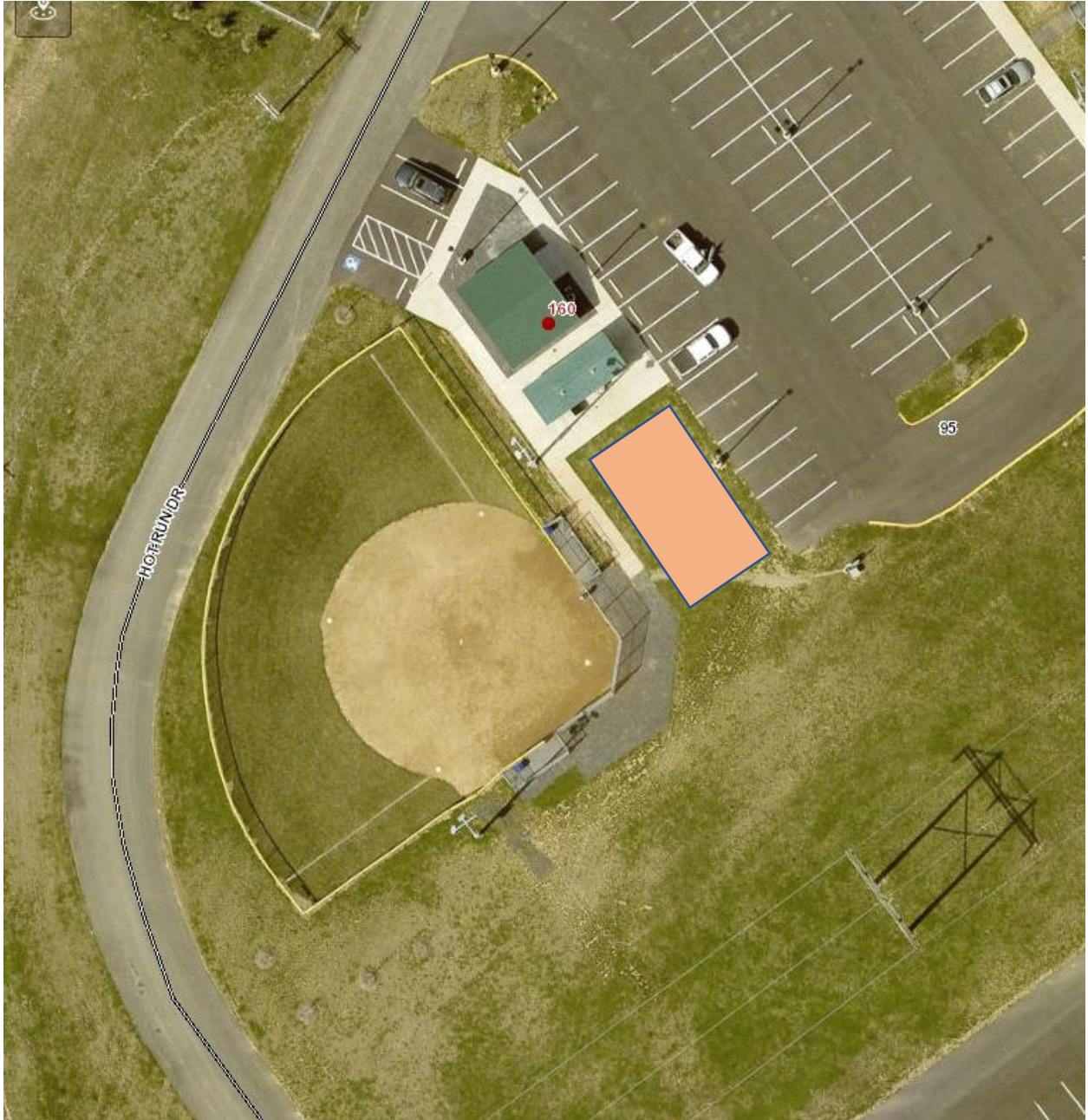
[Proposal Opening Record](#)

[Proposal Evaluation](#)

[Comment & Review](#)

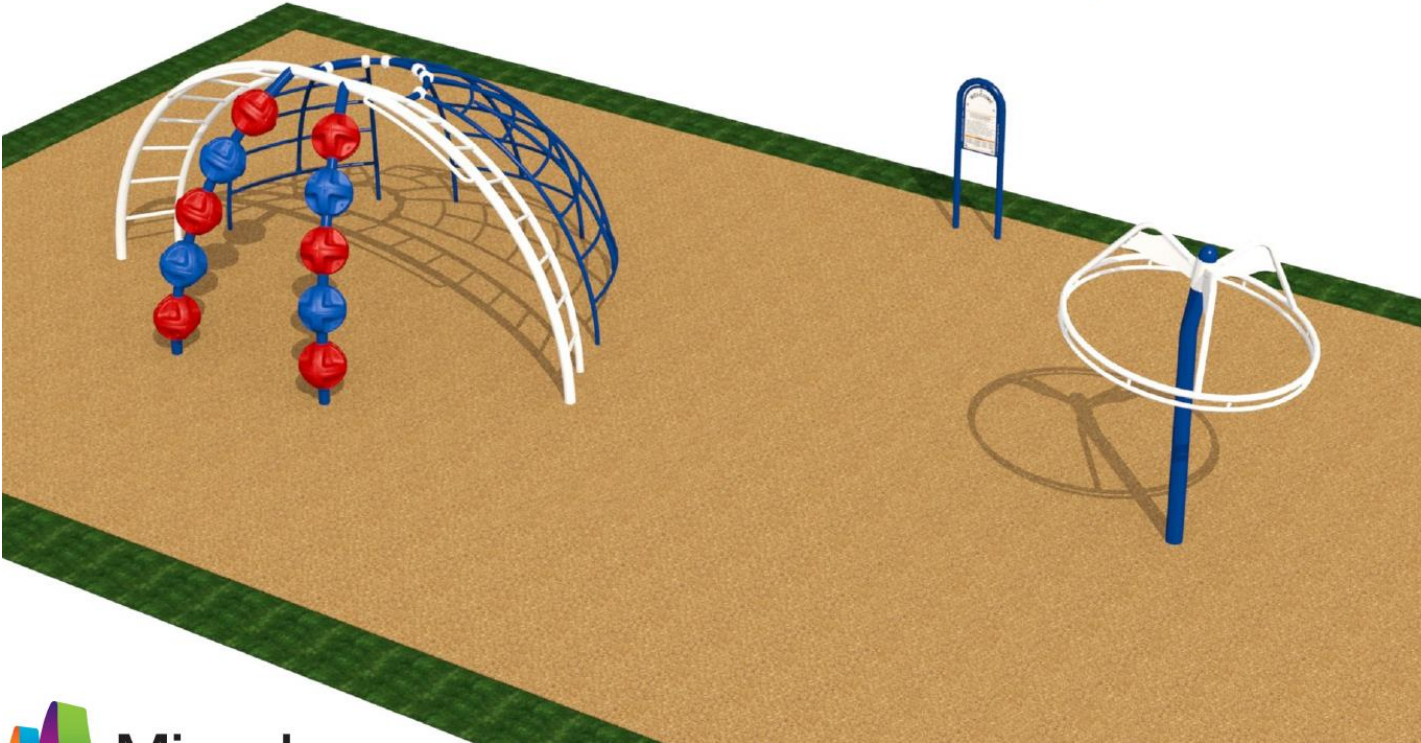
[Board Resolutions](#)

Stonewall Park Playground Location



Stonewall Park Playground:

Frederick County Park Miracle Recreation Proposal C



2022 Capital Improvement Plan:

Parks & Recreation										
Abrams Creek Greenway Trail	\$508,915	\$1,397,550					\$1,882,650	\$3,789,115		\$3,789,115
Indoor Aquatic Facility		\$2,303,600	\$20,732,400					\$23,036,000		\$23,036,000
Old Charlestown Road Park	\$3,570,000							\$3,570,000		\$3,570,000
Recreation Center		\$1,039,854	\$9,358,686					\$10,398,540		\$10,398,540
Sherando Park Softball Complex	\$90,000	\$900,000						\$990,000		\$990,000
Clearbrook Park Development	\$210,000	\$210,000						\$420,000		\$420,000
Playground Replacement	\$367,500	\$315,000	\$157,500	\$262,500				\$1,102,500		\$1,102,500
Sherando Park Area 1 Rec Access Phase 2		\$147,400	\$1,326,604					\$1,474,004		\$1,474,004
Sherando Park Area 3 Development		\$259,704	\$2,337,339					\$2,597,043		\$2,597,043
Sherando Ballfield Light Replacement		\$990,927						\$990,927		\$990,927
Community Parks		\$1,151,850	\$1,151,850					\$2,303,700		\$2,303,700
Neighborhood Parks		\$543,795	\$543,795	\$1,087,590			\$3,262,770	\$5,437,950		\$5,437,950
Regional Parks				\$3,324,300	\$3,324,300		\$9,972,900	\$16,621,500		\$16,621,500
Water Slide/Sprayground/Bld Renovation				\$106,965	\$962,681			\$1,069,646		\$1,069,646
South Sherando Park Development					\$2,587,292			\$2,587,292		\$2,587,292
Gym Addition Jordan Springs Elem.				\$153,154	\$1,378,384			\$1,531,538		\$1,531,538
National Guard Armory Gym Addition							\$661,500	\$661,500		\$661,500
Fleet Trip Vehicles							\$358,313	\$358,313		\$358,313
Sherando Park Area 1 & 2 Development							\$3,619,893	\$3,619,893		\$3,619,893
Indoor Ice Rink				\$1,254,352	\$11,289,168			\$12,543,520		\$12,543,520



MEMO

To: Finance Committee
From: Stacy Herbaugh, Interim Director ^{SH}
Subject: Proffer Request, Amphitheater
Date: June 15, 2022

The Frederick County Parks and Recreation Commission is requesting \$100,000 in Parks and Recreation proffer funds for the construction of an amphitheater behind the Bowman Library. This amount is in addition to the \$55,000 in proffer funds already approved and allocated in February of 2021. Information requested in the Frederick County Proffer Policy (Attachment 1) is provided below.

1. Amount of funds requested: \$100,000
2. Total project cost:
 - a. The project cost is not to exceed \$155,000. This amount represents the combined total of a request for \$55,000 allocated in February 2021 and this current request for \$100,000. Contractor bids received after the initial allocation indicated the initial amount (based on a comparable facility built in 2018) would be insufficient. Staff has met with a contractor and engineer to determine ways to reduce the cost of the project. The bulk of anticipated reductions involves reducing the use of poured concrete in the stage, eliminating the use of poured concrete for the seating/retaining walls, and reducing the scope of electric service to the stage. Any unused funds will be returned to the Parks and Recreation proffer account.
3. Detailed description of the project:
 - a. The proposed amphitheater consists of a block terraced seating area and elevated stage with a pergola structure. The location is adjacent to the Bowman Lake Trail between the Bowman Library and Lakeside Lake. Parks and Recreation Department has a programming vision for the facility to include outdoor concerts, summer camps, a basicRec summer camp venue, and movie nights. Library staff has expressed an interest in supplementing their existing library programs and are excited to use the facility. Conversations with agencies with similar venues indicate that private rental opportunities may be strong and include traditional amphitheater uses and non-

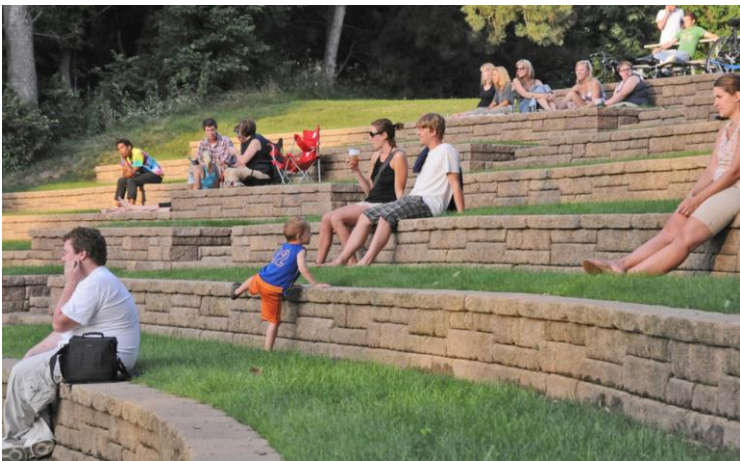
traditional uses such as weddings. Site plan layout and images of comparable concepts are provided (Attachment 2).

- b. The proposed amphitheater would replace a planned amphitheater at Sherando Park (Sherando Park Master Plan 2002).
 - c. Population increase in the service area is driving the need for park development. Proffer contributing developments in the Bowman Library/Bowman Lake Trail service area include South Hills, Racey Tract, and Cedar Meadows.
4. Project listed on the County's Capital Improvement Plan (CIP):
- a. The continued development of the property surrounding the Bowman Library for public use consistent with the 2022 CIP's acquisition of new and development of existing Neighborhood Parks.
 - b. The current County CIP is included for reference (Attachment 3).

The Parks and Recreation Proffer balance is \$385,280.73 as of May 31, 2022.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8304.

Amphitheater Concept and Location:



2022 Capital Improvement Plan:

Parks & Recreation									
Abrams Creek Greenway Trail	\$508,915	\$1,397,550				\$1,882,650	\$3,789,115		\$3,789,115
Indoor Aquatic Facility		\$2,303,600	\$20,732,400				\$23,036,000		\$23,036,000
Old Charlestown Road Park	\$3,570,000						\$3,570,000		\$3,570,000
Recreation Center		\$1,039,854	\$9,358,686				\$10,398,540		\$10,398,540
Sherando Park Softball Complex	\$90,000	\$900,000					\$990,000		\$990,000
Clearbrook Park Development	\$210,000	\$210,000					\$420,000		\$420,000
Playground Replacement	\$367,500	\$315,000	\$157,500	\$262,500			\$1,102,500		\$1,102,500
Sherando Park Area 1 Rec Access Phase 2		\$147,400	\$1,326,604				\$1,474,004		\$1,474,004
Sherando Park Area 3 Development		\$259,704	\$2,337,339				\$2,597,043		\$2,597,043
Sherando Ballfield Light Replacement		\$990,927					\$990,927		\$990,927
Community Parks		\$1,151,850	\$1,151,850				\$2,303,700		\$2,303,700
Neighborhood Parks		\$543,795	\$543,795	\$1,087,590		\$3,262,770	\$5,437,950		\$5,437,950
Regional Parks				\$3,324,300	\$3,324,300	\$9,972,900	\$16,621,500		\$16,621,500
Water Slide/Sprayground/Bld Renovation				\$106,965	\$962,681		\$1,069,646		\$1,069,646
South Sherando Park Development					\$2,587,292		\$2,587,292		\$2,587,292
Gym Addition Jordan Springs Elem.				\$153,154	\$1,378,384		\$1,531,538		\$1,531,538
National Guard Armory Gym Addition						\$661,500	\$661,500		\$661,500
Fleet Trip Vehicles						\$358,313	\$358,313		\$358,313
Sherando Park Area 1 & 2 Development						\$3,619,893	\$3,619,893		\$3,619,893
Indoor Ice Rink				\$1,254,352	\$11,289,168		\$12,543,520		\$12,543,520



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Committee
From: Stacy Herbaugh, Interim Director ^{SH}
Subject: Supplemental Appropriation
Date: May 23, 2022

Please transfer \$600 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071090-5413-000-000 which represents a donation from Larry and Carol Shobe for a memorial park bench to be installed at Frederick Heights Park

c.s. 4/14/22

FY22 bench installed & paid



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Steven A. Majchrzak
Chief

MEMORANDUM

TO: Cheryl Shiffler
Finance Director

FROM: Steven Majchrzak *SM*
Fire Chief

SUBJECT: Proffer payment request for Clear Brook Fire Station generator purchase and installation

DATE: May 31, 2022

Clear Brook Volunteer Fire Company is requesting reimbursement through available proffer funding from the Frederick County Government for the purchase and installation of a generator.

The Invoice showing the payment for Clear Brook Volunteer Fire Company is attached and I am requesting on behalf of the company that a payment in the amount of \$44,448.93 be made to Clear Brook Volunteer Fire Company.

If you have any questions or need additional information, please do not hesitate to contact me.



Clear Brook Volunteer Fire & Rescue Company, Inc.

1256 Brucetown Road, Clear Brook, Va. 22624

May 24, 2022

Frederick County Fire and Rescue

Attn: Chief Steven Majchrzak

Earlier this year the Clear Brook Volunteer Fire and Rescue installed a 80KW Generator at the fire station. This generator will serve as standby power for the entire facility in the event it would be needed. The decision was made to replace and to upsize the unit due to the age of our existing unit and the fact that the existing unit was under size to provide the required output needed for the addition and for any future growth. By having the complete building powered, the building is able to provide service and to be used as an emergency shelter for the community.

The end cost of the installation of this unit was \$51,814.38. We received reimbursement from the Frederick County Fire and Rescue Association Capital Improvements in the amount of \$7,365.45. We are formally requesting the balance from the proffer funds be allocated in the amount of \$44,448.93 the difference for this project.

If there are any questions, please contact Will Weber (540) 550 – 4770

Thank you

Clear Brook Volunteer Fire and Rescue

A handwritten signature in black ink, appearing to read "Will Weber", is written over a horizontal line.

Will Weber
Secretary

Attachment: Copy of the invoice



SciFiHomes Inc
PO Box 308
Middletown, VA 22645
(540) 868-1044
info@scifihomes.com

BILL TO:

John Barrett
Clear Brook Fire & Rescue
1256 Brucetown Rd
Clear Brook, VA 22624

Invoice No: 4005
Status: Paid
Invoice Date: 01/18/2022
Due Date: 03/11/2022
Total: \$51,814.38

SHIP TO:

John Barrett

Description	Quantity	Unit Price	Total
Install the following: a Cummins 80kW Standby Generator and connect it to a Cummins 400 Amp ATS, as described in Integration Plan #SFH-2165-R1-CPG60or80KWw400ATS; dated 1/18/2022. The Client wants the 5 Year Comprehensive Extended Factory Warranty for the Standby Generator & ATS Panel. NO other options are included. Annual Standby Generator Maintenance is NOT included in this contract and requires a separate Maintenance Agreement between SciFiHomes and the Client indicated herein.	1.0	\$49,103.67	\$49,103.67
Change Order: SFH-2165bR2 Additional distance between ATS & Genset (PVC, Wire, etc) & Limiting Genset to 250A (Wire, Disconnect, etc): \$503.96 Sales Tax charged: \$2,206.79	1.0	\$2,710.71	\$2,710.71
Subtotal:			\$51,814.38
Tax:			\$0.00
Invoice Amount:			\$51,814.38
Previous Payment(s):			\$51,814.38
Amount Due (USD)			\$0.00

Thank you for doing business with us!

Company No: 922 Account Number: 4010 320205604 000 001 Period:
 Date: 7/15/22 CONTRIBUTION TO CLEARBROOK FIRE Time: 1054
 Budget Amount Year To Date Encumbrances Balance
 \$346,747.13 \$320,700.63 \$.00 \$26,046.50

Date	Source	Reference Number	PO#	Amount	Period	Description
08232021	AP	1 8/21 PROFFER-4		\$118,285.59	202108	CLEARBROOK VOLUNTEER BH-E22048
09172021	AP	1 9/21-PROFFERS		\$37,604.90	202109	CLEARBROOK VOLUNTEER BH-E22057
09202021	AP	1 FY2021-2022		\$41,198.00	202109	CLEARBROOK VOLUNTEER BH-E22058
10202021	AP	1 PROFFER 6		\$39,405.83	202110	CLEARBROOK VOLUNTEER BH-E22071
11222021	AP	1 PROFFER 7		\$31,053.31	202111	CLEARBROOK VOLUNTEER BH-E22083
02072022	AP	1 PROFFER 8		\$10,526.04	202202	CLEARBROOK VOLUNTEER BH-E22105
03032022	AP	1 PROFFER 9 & 10		\$42,626.96	202203	CLEARBROOK VOLUNTEER BH-E22113
*****		G/L Year-To-Date-		\$320,700.63		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
*****		A/R Holding File-				
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
07092021	BA	1 0000436		\$41,198.00	202107	-APPROPRIATION ENTRY- 07992
08112021	BS	1 220092		\$305,549.13	202108	B.A.8/11/21 C/F CBROOK PR08027
*****		Budget Amount-		\$346,747.13		

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – Recovered costs
DATE : July 11, 2022

The Sheriff requests a General Fund supplemental appropriation in the amount of \$19,800.00. This amount has been posted to 3010-019010-0018. This amount represents traffic control and overtime from April 2022 to May 2022

Invoices has been sent out to Navy Federal Credit Union and Fellowship Bible for the month of June. We have \$9,960 pending in recovered costs that we are expecting to receive by the end of July. This amount will be posted to 3010-019010-0018

Total amount \$29,760.00

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

Thank you.

LWM/adc

Appropriation of Funds - Recov d Costs

Date	Description	Amount	Total posted in line item	Date posted	Outstanding	Comments
7/1/2021	Appropriation		\$ (130,000.00)			
7/20/2021	Navy Federal (June 2021)	\$ 8,760.00	\$ 8,760.00	7/22/2021	\$ -	from June 2021
8/16/2021	Lake Holiday (June 2021)	\$ 2,160.00	\$ 2,160.00	8/20/2022	\$ -	
8/25/2021	Fellowship Bible (june 2021)	\$ 1,440.00	\$ 1,440.00	8/26/2022	\$ -	
8/31/2021	Rocket Combat Sports	\$ 840.00	\$ 840.00	9/1/2021	\$ -	
9/9/2021	Lake Hokiday Country Club	\$ 4,080.00	\$ 4,080.00	9/10/2021	\$ -	from July and Aug
9/16/2021	Navy Federal (July 2021)	\$ 9,480.00	\$ 9,480.00	9/16/2021	\$ -	
9/21/2021	Shenandoah University (Sept)	\$ 300.00	\$ 300.00	9/21/2021	\$ -	
9/21/2021	Fellowship Bible (July & Aug)	\$ 3,540.00	\$ 3,540.00	9/21/2021	\$ -	
9/21/2021	Navy Federal (Aug)	\$ 8,640.00	\$ 8,640.00	9/21/2021	\$ -	total in AS/400 12,480
10/19/2021	Navy federal (Sept)	\$ 7,020.00	\$ 7,020.00	10/19/2021	\$ -	
10/26/2021	Cedar Creek Battlefield	\$ 10,000.00	\$ 10,000.00	10/27/2021	\$ -	
11/4/2021	Fellowship Bible (Sept)	\$ 1,320.00	\$ 1,320.00	11/5/2021		
11/9/2021	Jessica Jenkins James Wood HC	\$ 1,200.00	\$ 1,200.00	11/9/2021	\$ -	
11/9/2021	Candace Saramosing. Sherando HC	\$ 1,800.00	\$ 1,800.00	11/9/2021	\$ -	Total in as/400 3000
11/10/2021	Shenandoah University Oct	\$ 1,320.00	\$ 1,320.00	11/5/2021	\$ -	
11/10/2021	Fellowship Bible (Oct)	\$ 1,740.00	\$ 1,740.00	11/10/2021	\$ -	Total in AS/400 3,060
11/15/2021	Shenandoah University Nov	\$ 1,320.00	\$ 1,320.00	11/10/2021	\$ -	
11/17/2021	Navy Federal (Oct)	\$ 7,020.00	\$ 7,020.00	11/17/2021	\$ -	
12/7/2021	Rocket Combat Sports	\$ 600.00	\$ 600.00	12/7/2021	\$ -	
1/14/2022	Navy Federal Credit Nov	\$ 7,320.00	\$ 7,320.00	1/20/2022	\$ -	
1/19/2022	Navy Federal Credit Dec	\$ 7,740.00	\$ 7,740.00	1/25/2022		
1/20/2022	Fellowship Bible Nov/Dec	\$ 5,160.00	\$ 5,160.00	1/25/2022	\$ -	Total in AS/400 12,900
1/31/2022	Fed. Co. Parks & Reck Nov-Jan	\$ 10,800.00	\$ 10,800.00	1/31/2022	\$ -	
2/1/2022	Walmart 4514 - Nov	\$ 1,140.00	\$ 1,140.00	2/3/2022		
2/23/2022	Navy Federal - Jan	\$ 8,940.00	\$ 8,940.00	2/25/2022		
2/28/2022	Fellowship Bible (jan)	\$ 1,920.00	\$ 1,920.00	3/2/2022		
3/1/2022	Rocket Combat Sports	\$ 660.00	\$ 660.00	3/3/2022		
3/23/2022	Navy Federal (Feb)	\$ 6,840.00	\$ 6,840.00	3/23/2022	\$ -	
4/13/2022	Fellowship bibl - Feb and March	\$ 3,360.00	\$ 3,360.00	4/14/2022		
4/22/2022	Navy Federal (march)	\$ 8,100.00	\$ 8,100.00	4/27/2022		
5/16/2022	Navy Federal (April)	\$ 7,800.00	\$ 7,800.00	5/19/2022		Last Appropriation of FY22
5/23/2022	Rocket Combat Sports	\$ 720.00	\$ 720.00	5/24/2022		Last Appropriation of FY22
5/23/2022	Winchester Church of God (april)	\$ 300.00	\$ 300.00	5/26/2022		Last Appropriation of FY22
5/25/2022	Appropriation into 1005-000		\$ (4,560.00)			
6/1/2022	fellowship april	\$ 1,680.00	\$ 1,680.00	6/3/2022		Last Appropriation of FY22
6/7/2022	Shenandoah University	\$ 600.00	\$ 600.00	6/9/2022		Last Appropriation of FY22
6/15/2022	Navy Federal (May 2022)	\$ 7,260.00	\$ 7,260.00	6/15/2022		Last Appropriation of FY22
6/22/2022	Fellowship May	\$ 1,440.00	\$ 1,440.00	6/27/2022		Last Appropriation of FY22
7/6/2022	Navy Federal (June2022)	\$ 8,520.00			\$ 8,520.00	Pending Invoice sent 7/6/22
7/8/2022	Fellowship (June 2022)	\$ 1,440.00			\$ 1,440.00	Pending invoice sent 7/8/22
		\$ 164,320.00	\$ 21 19,800.00		\$ 9,960.00	

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 – Reimbursement
DATE : July 11, 2022

Frederick County Sheriff's Office has received reimbursements from Secret Services and DEA totaling \$3,813.75. This amount has been posted to 3-010-033010-0025

DEA = \$2247.10

Secret Services = \$1566.57

We are requesting this amount be appropriated in line item 3102-1005-000-000

Thank you

LWM/adl

Appropriation of Funds - Federal Grants/DEA

IRS Reimbursement	IRS COMMENTS	DEA Reimbursement Posted	DEA COMMENTS	Notes	AS/400 Total Posted	Date posted	Comments
\$846.30					\$ 999.02	7/7/2021	contacted Angela W. at treasurer's
\$4,360.00					\$ 2,613.37	7/20/2021	check was mailed.
\$4,041.45					\$ 2,726.00	7/21/2021	
\$22,832.85					\$ (1,886.81)	7/22/2021	simb. DEA FY21
\$1,566.57					\$ (1,590.75)	7/22/2021	simb. DEA FY21
					\$ (726.56)	7/22/2021	simb. DEA FY21
					\$ (1,135.25)	7/30/2021	simb. DEA FY21
					\$ 1,363.50	7/31/2021	ort DEA FY21
					\$ (1,363.50)	7/31/2021	simb. DEA FY21
		\$ 2,009.28	July 4 - 31 2021		\$ 2,009.28	8/10/2021	
		\$ 2,771.24	July 4 - 31 2021		\$ 2,771.24	8/17/2021	
		\$ 1,818.00	June 6 - July 3 2021		\$ 1,818.00	8/31/2021	
		\$ 1,913.60	Aug. 1 - 28 2021		\$ 846.30	9/2/2021	
		\$ 1,961.44	Aug. 29 - Sept. 25 2021		\$ 1,913.60	9/17/2021	
		\$ 430.02	Sept. 26 - Sept 30 2021		\$ 1,566.57	9/30/2021	check to check 9/30/21
		\$ 2,104.96	Oct. 1 - Oct 23 2021		\$ 1,961.44	10/13/2021	
		\$ 478.40	Sept. 26 - Sept 30 2021		\$ 430.02	10/26/2021	
		\$ 2,627.90	Oct. 1 - Oct 23 2021		\$ 4,360.00	11/29/2021	Cellebrite Inc.
		\$ 2,962.36	Aug. 29 - Sept. 25 2021		\$ 2,583.36	11/30/2021	78.40 & \$2104.96
		\$ 2,106.28	Nov. 21 - Dec. 18 2021		\$ 2,627.90	12/3/2021	
		\$ 2,248.48	Nov. 21 - Dec. 18 2021		\$ 2,962.36	12/16/2021	
		\$ 955.60	9 21 - Jan 15 2022		\$ 2,106.28	1/12/2022	
		\$ 1,674.40	Oct. 24 - Nov 20 21		\$ 2,248.48	1/18/2022	
		\$ 191.36	Dec. 19 21 - Jan 15 2022		\$ 955.60	2/10/2022	
		\$ 2,104.96	Feb. 13 - Mar 12 2022		\$ 1,865.76	2/18/2022	674.40 and \$191.36
		\$ 2,006.76	Feb 13 - Mar 12 2022		\$ (16,114.84)	1/27/2022	appropriated to overtime
		\$ 716.70	Mar 13 - April 12 2022		\$ (5,206.30)	1/27/2022	simb. appropriated \$846.30 to OT & supplies
		\$ 1,196.00	March 13 - April 12 2022		\$ (999.02)	3/3/2022	ment from 7/1/21 of Kahles
		\$ 2,631.20	Jan 16 - Feb. 12 2022		\$ (10,138.40)	3/23/2022	appropriated to overtime
		\$ 2,580.12	Jan 16 - Feb. 12 2022		\$ 4,111.72	3/30/2022	
		\$ 1,098.94	April 14 - May 7 2022		\$ 4,041.45	4/15/2022	monitors and mounts - USS
		\$ 1,148.16	April 10 - May 7 2022		\$ 1,912.70	4/22/2022	5.70 & Foster 1196.00
					\$ 25,464.05	4/27/2022	531.20 - Unclaimed \$22,832.85
					\$ 2,580.12	4/28/2022	
					\$ (22,832.85)	5/11/2022	
					\$ (22,832.85)	5/11/2022	sets
					\$ 22,832.85	5/12/2022	43
					\$ 1,098.94	5/26/2022	
					\$ 1,148.16	5/27/2022	
					\$ (11,235.74)	5/25/2022	DEA
					\$ (4,041.45)	5/25/2022	Secret Services
\$33,647.17		\$ 39,736.16		\$ -	\$ 3,813.75		

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 – building
DATE : June 2, 2022

The Frederick County Sheriff's Office has received a donation totaling \$200.00 from Mr. Blankenship. This amount has been posted to 3-010-018990-0006

We are requesting the donation received be appropriated in line item 31020-8900-000-000 (Improvements other than buildings). This amount will go towards the building at the impound lot.

Thank you,

LWM/adc

c.s.5/13/22 FY22

CAROLYN L BLANKENSHIP OR
ROBERT BLANKENSHIP

65-270/550

2117

[Redacted]

Date MAY 2, 2022

⑆
8000
⑆

Pay to the
order of

FREDERICK CTY SHERIFF

\$ 200.00

TWO HUNDRED & 00/100

Dollars

← Heat
Reactive
Ink

[Redacted]

ACH RT 081000104

[Redacted]

Memo

DONATION

MP

LOOK FOR FRAUD-DETECTING FEATURES INCLUDING THE SECURITY SQUARE AND HEAT-REACTIVE INK. DETAILS ON BACK.

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 – building
DATE : July 11, 2022

The Frederick County Sheriff's Office has received donations totaling \$425.00. This amount has been posted to 3-010-018990-0006

6/1/22 – Carolyn Blankenship = \$200

7/1/22 – Carolyn Blankenship = \$200

7/2/22 – Louise Nelson = \$25

We are requesting the donation received be appropriated in line item 31020-8900-000-000 (Improvements other than buildings). This amount will go towards the building at the impound lot.

Thank you,

LWM/adc


c.s. 7/7/22 \$225 FY23
c.s. 6/21/22 \$200 FY22

CAROLYN L BLANKENSHIP OR
ROBERT BLANKENSHIP

65-270/550

2136

Date 6-01-2022

Pay to the order of Frederick Cty. Sheriff Office \$ 200.⁰⁰/₁₀₀
Two hundred and 00 Dollars 



ACH RT. 061000104

Memo donation

LOOK FOR FRAUD-DETERRING FEATURES INCLUDING THE SECURITY SQUARE AND HEAT-REACTIVE INK. DETAILS ON BACK.

CAROLYN L BLANKENSHIP OR
ROBERT BLANKENSHIP

65-270/550

2144

Date 2 July 2022

Pay to the
order of

FAEDERICK COUNTY SHERIFF

\$ 200.00

TWO HUNDRED + 00/100

Dollars

Heat
Reactiv
Ink

ACH RT 081000104

Memo DONATION

LOOK FOR FRAUD-DETECTING FEATURES INCLUDING THE SECURITY SQUARE AND HEAT-REACTIVE INK. DETAILS ON BACK.

LOUISE B NELSON

5447

68-54/514 9773

7-1-22 Date

Pay to the
Order of

Sheriff Jenny Melkoff

\$ 25.00

Twenty five + 00/100

Dollars

Photo
Safe
Deposit
Details on back

For

Donation

Harland Clarke

©2020 WFB, N.A. All Rights Reserved.



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works *JCW*
SUBJECT: Carry Forward Request for Fiscal Year 2023
DATE: July 13, 2022

In a regularly scheduled meeting held on June 28, 2022, the Public Works Committee unanimously endorsed the following request:

1. Solid Waste Budget

Line Item 10-4203-8900-00 Improvements Other Than Buildings

Request carry forward in the amount of \$726,789.77 or remaining balance. These funds are for the development of the Gore Convenience Center.

Please include the above carry forward request on the next Finance Committee agenda.

JCW/kco

attachments as stated

cc: file



WINCHESTER REGIONAL AIRPORT

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

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: Nick Sabo, Winchester Regional Airport Authority Executive Director
Date: July 13, 2022
RE: Finance Committee Agenda Item | Bond Proceeds

The Winchester Regional Airport Authority (WRAA) requests a supplemental appropriation for its FY23 capital budget totaling **\$112,659**. The funds represent bond proceeds remaining from the project "Acquire Hangar 509 and Relocate Gate" financed through the Virginia Resources Authority. No local funds are required.

Revenue: 3 - 085 - 041040 – 0002, Proceeds Loan
Expense: 4 - 085 - 081030 - 8001 - 000 – 000, Machinery & Equipment (or other suitable line item)

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

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

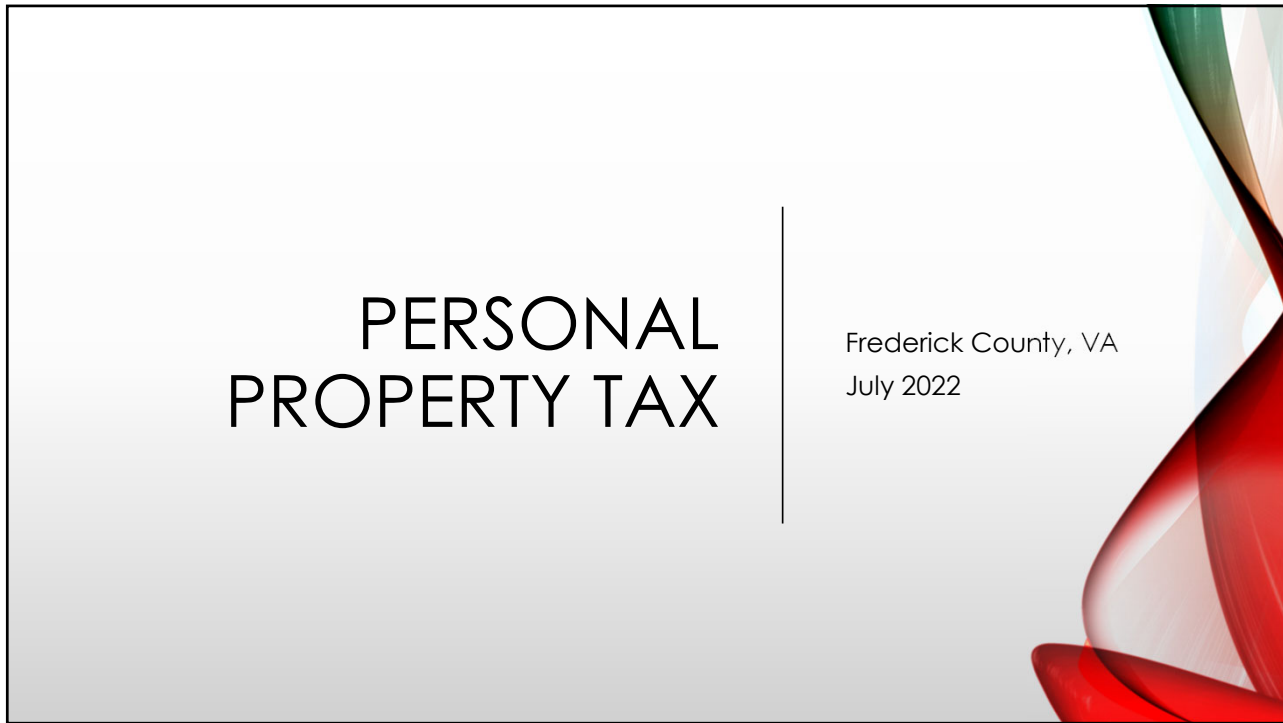
9/13/2017: no changes

9/12/2018: no changes

9/11/2019: no changes

9/9/2020: no changes

11/10/2021: no changes




1

PERSONAL PROPERTY TAX RATES

\$4.86	December 2021	FY 2022
\$4.23	June 2022	FY 2022

2

PERSONAL PROPERTY TAX SCENARIOS

A	\$4.23	Lower PP with natural increase	 Adopted Scenario
B	\$3.78	Lower PP without natural increase	
C	\$4.41	Lower PP & BE/BPP with natural increase	
D	\$3.95	Lower PP & BE/BPP without natural increase	

3

BOARD OF SUPERVISORS REQUEST
TO REVIEW REVENUE GENERATED AT
REDUCED TAX RATE FOR
DISCUSSION ON RETURNING
SURPLUS

4

SURPLUS CALCULATION METHODOLOGY

- BUDGET SURPLUS IN PERSONAL PROPERTY TAXES?
- GROWTH IN REVENUE?
 - Tax rate set by the BOS to collect revenue growth, and now return that growth?

5

PERSONAL PROPERTY TAXES BUDGETED AND COLLECTED THRU JULY 13, 2022

FY 2022	Budgeted PP	\$ 68,041,600
FY 2022	Collected PP	78,260,708
	Excess	\$ 10,219,108
LESS:	Taxes paid in advance	(3,561,251)
LESS:	Prior year collected	(2,759,736)
		\$ 3,898,121


6



NATURAL GROWTH AMOUNT USED
IN TAX RATE SCENARIOS

\$6 MILLION

7



DOES THE BOARD OF SUPERVISORS
WANT TO GIVE THE TAXPAYERS
ADDITIONAL RELIEF FOR PP?

IF SO, HOW MUCH?

8



THE MOST COST-EFFECTIVE WAY TO ADMINISTER RELIEF

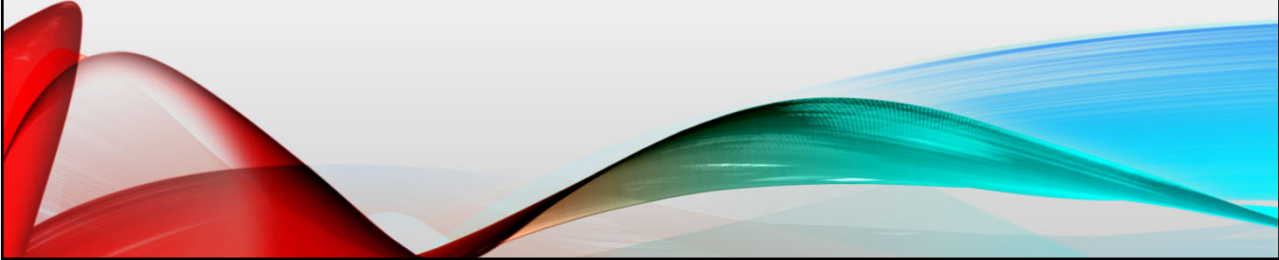
Increase the State's PP tax relief that is applied to
the taxpayer in calendar year 2023 tax bill.

9



CURRENT FUND BALANCE POLICY ADJUSTMENTS MAY BE NECESSARY

Increase in Unreserved Fund Balance Not Budgeted and is funded with Year-
End Surplus. For FY 23, this amount is \$4-5 million.



10

POSSIBLE IMPLEMENTATION OF RETURN OF LOCAL SURPLUS FUNDS (§ 15.2-2511.1 OF VA CODE)

BACKGROUND:

- VA Code changed this year to allow the return of “surplus” tax revenue for *personal property* in addition to real property to taxpayers in any FY in which the locality reports a surplus
- Finance, Commissioner, and Treasurer will need the Board to provide a definition of “surplus” before any action can be taken
- Personal property “surplus” could become an annual event requiring action which is NOT the best use of County resources; rather, the proper mechanism for the Board to manage taxation is to adjust the tax rate which has always been in the scope of their authority separate from what lies within the authority of the Commissioner (assesses property values) and Treasurer (collects taxes)
- Our arm of the local government (Commissioner / Treasurer) is currently designed for revenue generation, not revenue disbursement
- No local government department is currently tasked with *revenue disbursement which is a totally different function* and likely would require additional staff, programming, and materials in both the Commissioner and Treasurer’s offices

DETERMINATIONS TO BE MADE:

- Who will be eligible to get credit/refund?
 - Code says: “taxpayers who are assessed such taxes in any fiscal year in which the locality reports a surplus” / we bill on annual (January 1, 2022 – December 31, 2022) not fiscal year (July 1, 2022 – June 30, 2023) basis
 - Need to establish parameters:
 - Who qualifies?
 - Would it include only those who paid into the “surplus”?
 - Would delinquent accounts qualify? Currently delinquent or delinquent as of June deadline?
 - Would recent “move-ins” qualify?
 - Would recent “move-outs” qualify?
 - Would unbilled or back-billed taxpayers (future supplements for current +3 years) qualify?
- How will credit/refund be carried out and by whom as there are no current staffing, software, nor internal processes/procedures for this?

OPTIONS & OBSTACLES:

- Credit / Checks or Refund

COR = Tax Assessor

- Need to create a program for credit/refund
 - Identify who is eligible
 - Do BAI programming:
 - software NOT currently capable
 - set up for revenue collection NOT revenue disbursement
 - tracks abatements but not WHY abatement given (*e.g.*, reduces number but also includes move out, high mileage, disposed of vehicles etc.)
 - may result in double relief
 - method of relief to generate credit for Treasurer

- AS400: needs to be tied into account / likely would need to be done *manually* = 1 record at a time
- Need capable personnel hired and still likely not be able to meet December billing deadline

Treasurer = Tax Collector

- Generally, writes approximately 1500 checks per year which are done individually, but has never attempted to refund an estimated 60,000 checks
- Credit generation from COR moved to Treasurer's side to:
 - apply to existing balance
 - refund as a check – which would be financially impractical as it would require a substantial amount of staff, programming, and materials rather than being done individually in cash register system
- How to timely accomplish?
 - Significant processing
 - No lead time
 - Bank fees involved
- How funded?
 - Need capable personnel hired specifically for this
 - Need programming
 - Need materials *i.e.*, envelopes, postage etc.
- How “follow-up” handled as check issuance is basically a 2-year process?
 - Need staff to handle returned checks, checks not cashed, or unclaimed funds to do research and potential re-issuance
 - Current average is 34 replacements and 72 unclaimed but this would greatly increase

POSSIBLE ALTERNATIVES WHICH DO NOT REQUIRE ORDINANCE CHANGES:

- Personal Property Tax Relief Act (PPTRA): Increase fund disbursement amount
- Personal Property Tax Rate: Adjust again next year

FURTHER CONSIDERATIONS:

- Explaining to those taxpayers who are not eligible for a refund might be equivalent to the large number of inquiries made during our normal billing seasons
- Potentially affect County's bond rating
- Potentially affect audit / processes / reporting

DATE	BUDGET TRANSFERS JUNE 2022 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/8/2022	AGRICULTURE	COUNTY ADMINISTRATION BUILDING FLOWER GARDEN PROJECT	8301	5403	000	000	1,500.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	000	(1,500.00)
6/8/2022	TREASURER	DMV STOP INCREASE	1213	3002	000	000	(1,000.00)
	TREASURER		1213	3002	000	002	1,000.00
6/8/2022	COUNTY OFFICE BUILDINGS/COURTHOUSE	JANITORIAL SUPPLIES COUNTY ADMINISTRATION	4304	5407	000	000	(964.30)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	000	964.30
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5408	000	005	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	000	1,000.00
6/8/2022	COUNTY OFFICE BUILDINGS/COURTHOUSE	LANDSCAPING AT COUNTY ADMINISTRATION BUILDING	4304	5403	000	000	(1,300.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	000	1,300.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5407	000	000	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	000	200.00
6/8/2022	COUNTY OFFICE BUILDINGS/COURTHOUSE	MAINTENANCE CONTRACTS PUBLIC SAFETY BUILDING	4304	3005	000	000	(700.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3005	000	000	700.00
6/13/2022	FIRE AND RESCUE	REPLACEMENT VEHICLE FIRE AND RESCUE	3505	8005	000	000	69,335.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(69,335.00)
6/14/2022	PUBLIC SAFETY COMMUNICATIONS	COVER PROPANE REFILL INVOICE	3506	5413	000	000	(28.35)
	PUBLIC SAFETY COMMUNICATIONS		3506	5102	000	000	28.35
6/14/2022	PLANNING	DUES AND MEMBERSHIPS INCREASE DUE TO ADDED STAFF	8101	5413	000	000	(500.00)
	PLANNING		8101	5801	000	000	500.00
6/14/2022	REASSESSMENT/BOARD OF ASSESSORS	TRAVEL -STAFF TO ATTEND CODE OF VA CLASS, ETC.	1210	3002	000	000	(1,300.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	1,300.00
6/15/2022	COUNTY OFFICE BUILDINGS/COURTHOUSE	MATERIALS AND SUPPLIES FOR PUBLIC SAFETY BUILDING	4304	5413	000	005	(800.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	005	800.00
6/15/2022	COUNTY OFFICE BUILDINGS/COURTHOUSE	MILLWOOD FIRE STATION JANITORIAL SUPPLIES	4304	5400	000	021	(200.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	021	200.00
6/15/2022	SHERIFF	TO COVER DEFICIT AMOUNT AND END OF THE YEAR EXPENSES	3102	3005	000	000	(2,000.00)
	SHERIFF		3102	3010	000	000	2,000.00
6/15/2022	INFORMATION TECHNOLOGY	PURCHASE SWITCHES FOR NETWORK	1220	3005	000	000	(12,240.00)
	INFORMATION TECHNOLOGY		1220	8007	000	003	12,240.00
6/21/2022	GENERAL ENGINEERING/ADMINISTRATION	ADDITIONAL PLAN STORAGE NEEDED	4201	5204	000	000	(800.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5401	000	000	800.00
6/21/2022	ANIMAL SHELTER	COVER DOOR REPAIR COSTS	4305	3004	000	000	(1,300.00)
	ANIMAL SHELTER		4305	3004	000	003	1,300.00
6/21/2022	FIRE AND RESCUE	PURCHASE OF HURST TOOLS FOR RESCUE ENGINE 10	3505	5410	000	000	(72,000.00)
	FIRE AND RESCUE		3505	8009	000	000	72,000.00
6/21/2022	FIRE AND RESCUE	TO COVER COST OF EQUIPMENT FOR NEW F150	3505	5410	000	000	(800.00)
	FIRE AND RESCUE		3505	8005	000	000	800.00
6/21/2022	FIRE AND RESCUE	TO COVER YEAR END EXPENSES	3505	3004	000	001	(7,500.00)
	FIRE AND RESCUE		3505	3004	000	002	7,500.00
6/21/2022	COMMISSIONER OF THE REVENUE	TRAVEL FOR MEETINGS, CONFERENCES, CLASSES	1209	4003	000	002	(1,500.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	1,500.00
6/22/2022	INFORMATION TECHNOLOGY	PAY FCPS FOR FIBER NETWORK	1220	3010	000	000	(21,830.00)
	INFORMATION TECHNOLOGY		1220	5299	000	000	21,830.00
6/22/2022	PLANNING	TO COVER UNEXPECTED TRAINING	8101	3002	000	000	(600.00)
	PLANNING		8101	5506	000	000	600.00
6/22/2022	INFORMATION TECHNOLOGY	TO PURCHASE SOPHOS XGS FROM SHI	1220	3005	000	000	(4,060.00)
	INFORMATION TECHNOLOGY		1220	5401	000	000	4,060.00
6/23/2022	PARKS AND RECREATION ADMINISTRATION	COVER EXPENSES	7101	5401	000	000	(1,009.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5413	000	000	1,009.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(1,970.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5415	000	000	1,970.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(515.00)
	CLEARBROOK PARK		7109	5413	000	000	515.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(111.00)
	CLEARBROOK PARK		7109	5102	000	000	111.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(2,730.00)
	SHERANDO PARK		7110	5413	000	000	2,730.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(4,462.00)
	CLEARBROOK PARK		7109	3004	000	000	4,462.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(5,234.00)
	SHERANDO PARK		7110	3004	000	000	5,234.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(7,102.00)
	CLEARBROOK PARK		7109	5408	000	000	7,102.00
	SHERANDO PARK		7110	5407	000	000	(358.00)
	SHERANDO PARK		7110	5102	000	000	358.00
	CLERK OF THE CIRCUIT COURT		2106	3006	000	000	(1,400.00)
	CLERK OF THE CIRCUIT COURT		2106	5401	000	000	1,400.00
	CIRCUIT COURT		2101	3010	000	000	(1,187.38)
	CIRCUIT COURT		2101	3010	000	000	1,187.38
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(267.00)
	CLEARBROOK PARK		7109	5403	000	000	267.00
6/23/2022	SHERIFF	FY22 PC REFRESH CHARGE	3102	9001	000	000	3,722.94
	INFORMATION TECHNOLOGY		1220	5401	000	004	(3,722.94)
6/23/2022	SHERANDO PARK	TO COVER NEGATIVE BALANCE	7110	5407	000	000	(7,300.00)
	SHERANDO PARK		7110	5408	000	000	7,300.00

DATE	BUDGET TRANSFERS JUNE 2022 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
6/27/2022	RECREATION CENTERS AND PLAYGROUNDS	YOUTH TRIATHLON AWARDS	7104	5412	000	000	(1,520.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5415	000	000	1,520.00
6/28/2022	INSPECTIONS	TO COVER DEFICIT	3401	3002	000	000	(5,000.00)
	INSPECTIONS		3401	5401	000	000	5,000.00
6/22/2022	RECREATION CENTERS AND PLAYGROUNDS	TO COVER OVERTIME EXPENSE	7104	1003	000	000	(2,476.62)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	2,476.62
	CLEARBROOK PARK		7109	1003	000	000	(143.16)
	CLEARBROOK PARK		7109	1005	000	001	143.16
	SHERANOD PARK		7110	1003	000	000	(282.80)
	SHERANOD PARK		7110	1005	000	001	282.80
	RECREATION CENTERS AND PLAYGROUNDS		7104	1003	000	000	(356.75)
	PARKS AND RECREATION ADMINISTRATION		7101	1005	000	001	356.75
6/28/2022	FIRE AND RESCUE	INCENTIVE PAY	3505	1007	000	001	(42.00)
	FIRE AND RESCUE		3505	1001	000	113	42.00
	FIRE AND RESCUE		3505	1007	000	001	(42.00)
	FIRE AND RESCUE		3505	1001	000	114	42.00
	FIRE AND RESCUE		3505	1001	000	063	(45.00)
	FIRE AND RESCUE		3505	1001	000	099	45.00
	FIRE AND RESCUE		3505	1007	000	001	(130.00)
	FIRE AND RESCUE		3505	1001	000	026	130.00
	FIRE AND RESCUE		3505	1007	000	001	(133.00)
	FIRE AND RESCUE		3505	1001	000	039	133.00
6/30/2022	FIRE AND RESCUE	TO COVER YEAR END EXPENSE	3505	3010	000	000	(500.00)
	FIRE AND RESCUE		3505	5409	000	000	500.00
	FIRE AND RESCUE		3505	3010	000	000	(15,000.00)
	FIRE AND RESCUE		3505	5413	000	000	15,000.00
7/5/2022	ANIMAL SHELTER	COVER CONTRACT COSTS	4305	3004	000	000	1,700.00
	ANIMAL SHELTER		4305	0	000	000	(1,700.00)
7/5/2022	ANIMAL SHELTER	SUPPLEMENT LINE ITEM	4305	5101	000	000	(500.00)
	ANIMAL SHELTER		4305	5103	000	000	500.00
7/5/2022	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST ADULT PROTECTIVE SERVICES	5317	5872	000	000	(23,700.00)
	DEPARTMENT OF SOCIAL SERVICES		5317	5895	000	000	23,700.00
7/5/2022	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST ADVERTISEMENT	5316	5401	000	000	(40.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	3007	000	000	40.00
7/5/2022	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST CHILD WELFARE PROTECTIVE SERVICES	5317	5872	000	000	(2,220.00)
	DEPARTMENT OF SOCIAL SERVICES		5317	5830	000	000	2,220.00
7/5/2022	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST CONTRACT SERVICES	5316	5401	000	000	(250.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	3010	000	000	250.00
7/5/2022	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST TRAINING COST	5316	5401	000	000	(2,300.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	5405	000	000	2,300.00
7/7/2022	SHERIFF	TO COVER DEFICIT	3102	5401	000	000	(614.54)
	SHERIFF		3102	3010	000	000	614.54
7/7/2022	RECREATION CENTERS AND PLAYGROUNDS	TO COVER YEAR END PURCHASES	7104	5402	000	000	(7,700.00)
	SHERANDO PARK		7110	5408	000	000	7,700.00
7/7/2022	RECREATION CENTERS AND PLAYGROUNDS	TO PAY END OF YEAR BALANCE	7104	5402	000	000	(8,600.00)
	CLEARBROOK PARK		7109	5408	000	000	8,600.00

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.)



WINCHESTER REGIONAL AIRPORT

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

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: Nick Sabo, Winchester Regional Airport Authority Executive Director
Date: July 13, 2022
RE: Finance Committee Agenda Item | Airport Terminal Project

The Winchester Regional Airport Authority requests a supplemental appropriation for its FY23 Airport Capital Fund in the amount of **\$11,500,000**. This is the amount necessary to cover the costs of construction, construction administration, and administrative and legal fees for the Airport Terminal Project at the Winchester Regional Airport.

The enclosed spreadsheet shows the expenses and revenue sources that comprise the total project budget. *No funds from Frederick County are requested; instead we seek consent for the Winchester Regional Airport Authority to take on debt through the USDA Rural Development Program to fund the outstanding local share.* A resolution to that effect will be presented to the Frederick County Board of Supervisors for consideration at its meeting on August 10, 2022.

We sincerely appreciate the support of Frederick County and look forward to delivering a quality project that will benefit its citizens, businesses, civic groups, and educational institutions for decades to come.

Enclosure:
Project Budget

PROJECT COST SUMMARY

DATE: July 13, 2022

AIRPORT TERMINAL PROJECT						
LINE	CLASSIFICATION	COST	PERCENTAGE		BUDGET	
			DOAV	LOCAL	DOAV	LOCAL
a.	OWNER ADMINISTRATION Administrative Fees Bond Counsel + Legal Fees	\$30,000 \$50,000	38% 0%	62% 100%	\$11,400 \$0	\$18,600 \$50,000
	Subtotal:	\$80,000				
b.	CONSTRUCTION Low Bid Amount*	\$10,211,900	38%	62%	\$3,880,522	\$6,331,378
	Subtotal:	\$10,211,900				
c.	PROJECT MANAGEMENT USDA Bid Requirements Fees AECOM Construction Administration Services	\$31,176 \$787,641	0% 38%	100% 62%	\$0 \$299,304	\$31,176 \$488,337
	Subtotal:	\$818,817				
d.	PROJECT CONTINGENCY 3% Allowance	\$306,357	0%	100%	\$0	\$306,357
	Subtotal:	\$306,357				
	TOTAL:	\$11,417,074			\$4,191,226	\$7,225,848

**Subject to final review and acceptance*

LOCAL REVENUE SOURCES	
EDA Incentive	\$5,000,000
USDA Debt	\$2,225,848
TOTAL:	\$7,225,848