



REPORT AND RECOMMENDATIONS

FINANCE COMMITTEE

WEDNESDAY, APRIL 19, 2023

8:00 AM

FREDERICK COUNTY ADMINISTRATION BUILDING

FIRST FLOOR CONFERENCE ROOM

107 N. KENT STREET, WINCHESTER, VA 22601

Attendees –

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

Committee Member Absent: Jeffrey Boppe.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; Nick Sabo, Airport Executive Director; Stacy Herbauch, Parks & Recreation Director; John Bishop, Assistant Planning Director; Wendy May, EDA Marketing Manager; and Rich Venskoske, Director of Elections.

Others present: None.

A. Action Items

- A.1. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$135,000.**

This amount represents proffer funds to be used for the installation of Pickleball Courts at Sherando Park. The P&R Commission has approved this request. The committee recommends approval.

[FinCmte20230419A1SHPickleballProffer.pdf](#)
[FinCmte20230419ParksCommRpt202302.pdf](#)

- A.2. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$29,000.**

This amount represents proffer funds for the installation of a rectangular play

field at Sherando Park. The P&R Commission has approved this request. The committee recommends approval.

[FinCmte20230419A2SHPracticeFieldProffer.pdf](#)
[FinCmte20230419ParksCommRpt202302.pdf](#)

A.3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,466.09.

This amount represents two insurance reimbursements for auto claims to be used for repairs and toward the purchase of a new vehicle. No local funds required. The committee recommends approval.

[FinCmte20230419A3SheriffAutoClaims.pdf](#)

A.4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$700.

This amount represents various donations to the department to be used for the firing range, honor guard, and the impound lot. No local funds required. The committee recommends approval.

[FinCmte20230419A4SheriffDonations.pdf](#)

A.5. The Sheriff requests a General Fund supplemental appropriation in the amount of \$302.42.

This amount represents funds from the recycling of scrap metal from the impound lot to be used at the impound lot. No local funds required. The committee recommends approval.

[FinCmte20230419A5SheriffSalvage.pdf](#)

A.6. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$500.

This amount represents a scholarship received to support staff training. No local funds required. The committee recommends approval.

[FinCmte20230419A6EDA_Scholarship.pdf](#)

A.7. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$5,000.

This amount represents Clarke County's contribution to the Shenandoah Valley Talent Solution Coalition. No local funds required. The committee recommends approval.

[FinCmte20230419A7EDA_TalentClarke.pdf](#)

A.8. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$1,856.

This amount represents a carry forward of unspent Widget Cup sponsorships received in the prior fiscal year. No local funds required. The committee recommends approval.

[FinCmte20230419A8EDA_WidgetCup23.pdf](#)

A.9. The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$1,633.32.

This amount represents reimbursement for the Virtual Table Talk room rental. No local funds required. The committee recommends approval.

[FinCmte20230419A9EDA_GuildTableTalk.pdf](#)

A.10. a. The Assistant Planning Director requests a General Fund supplemental appropriation in the amount of \$2,030,143.

This amount represents proffer and reserved transportation funds held in the General fund. The committee recommends approval.

b. Transportation Fund supplemental appropriation in the amount of \$4,125,859.

This amount represent the funds from the General Fund (above) and the revenue from VDOT revenue sharing for the completion of Renaissance Drive. The committee recommends approval.

[FinCmte20230419A10RenaissanceSA.pdf](#)

A.11. The Director of Elections requests a General Fund supplemental appropriation in the amount of \$70,000.

This amount represents funds needed to hold the June 2023 Primary Election. Local funds are required. The committee recommends approval.

[FinCmte20230419A11JunePrimarySA_amended.pdf](#)

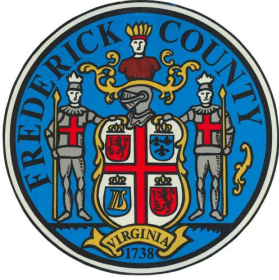
A.12. The Airport Executive Director requests an FY 2024 Airport Capital Fund appropriation in the amount of \$4,928,178.

These amounts represent the FY 2024 Airport Capital budget, less carry forwards. No local funds are required. The committee recommends approval.

[FinCmte20230419A12FY24AirportCapital.pdf](#)

B. Items For Information Only

- B.1. The Finance Director provides a Fund 10 Transfer Report for March 2023.
[FinCmte20230419B1TxfRpt.pdf](#)
- B.2. The Finance Director provides financial statements ending March 31, 2023.
[FinCmte20230419B2FinStmts.pdf](#)
- B.3. The Finance Director provides an FY 2023 Fund Balance Report ending April 13, 2023.
[FinCmte20230419B3FundBalanceRpt.pdf](#)
- B.4. The committee requested discussion and review of the Tax Relief for the Elderly and Tax Deferral programs to be effective for the calendar year 2024.



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$135,000.

This amount represents proffer funds to be used for the installation of Pickleball Courts at Sherando Park. The P&R Commission has approved this request. The committee recommends approval.

Attachments:

[FinCmte20230419A1SHPickleballProffer.pdf](#)
[FinCmte20230419ParksCommRpt202302.pdf](#)



MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Proffer Request, Pickleball Courts at Sherando Park
Date: February 17, 2023

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

1. Amount of funds requested: \$135,000
2. Total project cost:
 - a. The project cost is anticipated to be equal to or less than \$135,000. Cost estimate is based on comparable cost of recently installed Clearbrook Park pickleball courts. Any unused funds will be returned to the Parks and Recreation proffer account.
3. Detailed description of the project:
 - a. The pickleball court concept consists of four courts and a handicap parking space integrated into the existing parking lot near the baseball complex. Consistent with the Sherando Park Master Plan, the proposed area is in an underutilized open space area to the east of baseball complex parking lot. A location map is attached (Attachment 2). The proposed court complex will be visible to park visitors, encouraging use of the courts. The programming potential for the pickleball facility includes lessons, league and open play. Pickleball is currently the fastest growing sport by participation in the United States and while enjoyed by all age groups, is particularly popular among those older than 50.
 - b. Population increases in the service area of Sherando Park is driving the need for park development such as this pickleball court complex. Proffer contributing developments in the Sherando Park service area include Madison Village, Harvest Ridge, South Hills, Racey Tract, Cedar Meadows, Village at Harvest Ridge, and Abrams Chase.
4. Project listed on the County's Capital Improvement Plan (CIP)
 - a. The development of Sherando Park is included on the County CIP.

The Parks and Recreation Proffer balance is \$373,196 as of January 31, 2023.

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

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.)

Attachment 2

Sherando Pickleball Courts



PARKS AND RECREATION COMMISSION REPORT to the BOARD OF SUPERVISORS
Tuesday, February 14, 2023
7:00 p.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

The Parks and Recreation Commission met on February 14, 2023. Members present were Gary Longerbeam, Natalie Gerometta, Dennis Grubbs, Ronald Madagan, Randy Carter, and Jennifer Myers. Non-voting Board Liaison, Mr. Charles Dehaven.

Members absent: Guss Morrison, Amy Strosnider

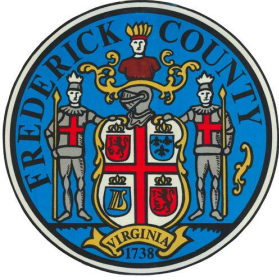
ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

None

ITEMS SUBMITTED FOR INFORMATION ONLY

1. Due to a change in Commission Members, elections were held again for 2023. Mr. Madagan made a motion to nominate Gary Longerbeam for the position of Chair for 2023, seconded by Mrs. Myers, carried unanimously (6-0).
2. Mr. Madagan made a motion to nominate Dennis Grubbs for the position of Vice-Chair for 2023, seconded by Mrs. Myers, carried unanimously (7-0).
3. The Buildings and Grounds Committee recommends requesting \$29,000 of Parks and Recreation proffer funds for earthwork to create a rectangular field suitable for organized team practices at the Sherando Park Warrior Drive entrance, seconded by Mr. Longerbeam, carried unanimously (6-0). This request will be forwarded to the Frederick County Finance Committee for their recommendation.
4. The Buildings and Grounds Committee recommends requesting \$135,000 of Parks and Recreation proffer funds to build pickleball courts at Sherando Park, seconded by Mr. Longerbeam, carried unanimously (6-0). This request will be forwarded to the Frederick County Finance Committee for their recommendation.

Cc: Gary Longerbeam, Chairman
Charles Dehaven, Board of Supervisors' Non-Voting Liaison



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$29,000.

This amount represents proffer funds for the installation of a rectangular play field at Sherando Park. The P&R Commission has approved this request. The committee recommends approval.

Attachments:

[FinCmte20230419A2SHPracticeFieldProffer.pdf](#)
[FinCmte20230419ParksCommRpt202302.pdf](#)



MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Proffer Request, Rectangular Practice Field at Sherando Park
Date: February 17, 2023

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

1. Amount of funds requested: \$29,000
2. Total project cost:
 - a. The project cost is anticipated to be equal to or less than \$29,000. Cost estimate is based on contractor quote. Any unused funds will be returned to the Parks and Recreation proffer account.
3. Detailed description of the project:
 - a. The grading and site work associated with providing a useable rectangular practice field at the Warrior Drive entrance area of Sherando Park. Dimensions will be approximately 150' x' 350'. Use of this space for this purpose is consistent with the Sherando Park Master Plan. A location map is attached (Attachment 2). The programming potential for the practice field includes league practice and open play. Rectangular field space is currently in high demand in Frederick County.
 - b. Population increases in the service area of Sherando Park is driving the need for park development such as this practice field. Proffer contributing developments in the Sherando Park service area include Madison Village, Harvest Ridge, South Hills, Racey Tract, Cedar Meadows, Village at Harvest Ridge, and Abrams Chase.
4. Project listed on the County's Capital Improvement Plan (CIP)
 - a. The development of Sherando Park is included on the County CIP.

The Parks and Recreation Proffer balance is \$373,196 as of January 31, 2023.

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

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Sherando Park Practice Field Area



PARKS AND RECREATION COMMISSION REPORT to the BOARD OF SUPERVISORS
Tuesday, February 14, 2023
7:00 p.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

The Parks and Recreation Commission met on February 14, 2023. Members present were Gary Longerbeam, Natalie Gerometta, Dennis Grubbs, Ronald Madagan, Randy Carter, and Jennifer Myers. Non-voting Board Liaison, Mr. Charles Dehaven.

Members absent: Guss Morrison, Amy Strosnider

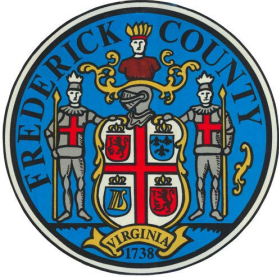
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Cc: Gary Longerbeam, Chairman
Charles Dehaven, Board of Supervisors' Non-Voting Liaison



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,466.09.

This amount represents two insurance reimbursements for auto claims to be used for repairs and toward the purchase of a new vehicle. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A3SheriffAutoClaims.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
DATE : April 11, 2023
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received checks from VACoRP totaling \$10,446.09 for auto claims. The amount was posted to 3-010-018990-0001

We are requesting the following amount to be appropriated in 31020-3004-000-002 (vehicles maintenance). This amount will go towards repairs.

- \$5,199.75 – Auto claim dated February 15, 2023, involving Deputy Campbell.

We are requesting the following amount to be appropriated in 31020-8005-000-000 (Vehicles and Equipment) line item. This amount will go towards a new vehicle.

- \$5,246.34 – Auto claim dated July 14, 2022, involving Deputy Caldwell.

Thank you,

LWM/adc

c.s. 2/123 & 3/22/23



March 6, 2023

Frederick County
ATTN: Jennifer Place
107 N. Kent Street
Winchester, VA 22601

VA Association of Counties Group Self-Insurance Risk Pool

Participant: Frederick County
Claim Number: 0342023320507
Date of Loss: 2/15/2023
Vehicle: 2019 Dodge Charger
VIN: 6101

Dear Jennifer Place,

Enclosed please find a VAcorp property damage check in the amount of \$5,199.75. This check is for the repair of the above referenced vehicle. This amount was determined by the appraisal from S&S Appraisal Services, LLC in the amount of \$5,699.75 less the member's \$500.00 deductible.

Please let me know if there are any questions and concerns.

Sincerely,

Candance M. Mills

Candance M. Mills
Claims Associate

FREDERICK
COUNTY

MAR 20 2023

FINANCE
DEPARTMENT

Enclosed: check



February 6, 2023

Frederick County
ATTN: Jennifer Place
107 N. Kent Street
Winchester, VA 22601

VA Association of Counties Group Self-Insurance Risk Pool

Participant: Frederick County
Claim Number: 0342022307860
Date of Loss: 7/14/2022
Vehicle: 2016 Ford Taurus
VIN: 6969

FREDERICK
COUNTY

FEB 13 2023

FINANCE
DEPARTMENT

Dear Jennifer Place,

Enclosed please find a VAcorp property damage check in the amount of \$5,246.34. This check is for the total loss of the 2016 Ford Taurus, ending in VIN 6969. This amount was determined by the total loss appraisal from S&S Appraisal Services, LLC for \$13,725.00 less the member's \$500.00 deductible and less a previous payment of \$7,978.66. The \$13,725.00 is the NADA value at the time of the event. The check for \$7,978.66 was mailed on 8/23/2022.

Please let me know if there are any questions and concerns.

Sincerely,

Candance M. Mills

Candance M. Mills
Claims Associate

Enclosed: check



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$700.

This amount represents various donations to the department to be used for the firing range, honor guard, and the impound lot. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A4SheriffDonations.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – Donation
DATE : April 12, 2023

The Frederick County Sheriff's Office has received donations totaling \$200.00. This amount has been posted to 3-010-018990-0015.

We are requesting the following to be appropriated in line item 31020-5409-000-000 (Police Supplies).

- 3/17/23 – Richard Miller = \$100.00. This amount will go towards the supplies for the fire range.

We are requesting the following to be appropriated in line item 31020-5410-000-000 (Uniforms).

- 3/17/23 – Timothy Weir = \$100.00. This amount will go towards the Honor Guard

Thank you,

LWM/adc

c.s. 3/21/23

RICHARD S MILLER (IRA)

121

99-716/1023 10007

[Redacted]

3/15/23

Date

Pay to the Order of FREDERICK COUNTY SHERIFF'S OFFICE | \$ 100.00

ONE HUNDRED AND NO/100 Dollars



[Redacted]

Payable Through Wells Fargo Bank, N.A.
My Signature On This Check Reaffirms My Election Out Of Federal And State
Withhold [Redacted] Taxes Therein.

FOR SHOOTING RANGE FUND

MP

[Redacted]

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Checks Unlimited 1-800-210-0468 www.checksunlimited.com

68-251/514

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TIMOTHY T. WEIR

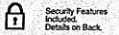
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03 MAR 20 23

PAY FREDERICK COUNTY SHERIFF'S OFFICE | \$ 100.00/XX

to the order of

ONE HUNDRED 00/XX DOLLARS



ADMIRAL

[Redacted]

for HONOR GUARD

MP

[Redacted]

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – Donation
DATE : April 12, 2023

The Frederick County Sheriff's Office has received donations totaling \$500.00. This amount has been posted to 3-010-018990-0006

We are requesting the following to be appropriated in line item 31020-8900-000-000 (Improvements other than buildings).

- 2/21/23 – Lake Frederick Marines \$500.00. This amount will go towards the impound lot.

Thank you,

LWM/adc

c.s. 2/22/23

LAKE FREDERICK MARINES

183

68-7497/2560

11/5/23

DATE

PAY TO THE ORDER OF FREDERICK COUNTY SHERIFF'S OFFICE

\$ 500.00

FIVE HUNDRED AND NO/100

DOLLARS



Photo Safe Deposit Details on back



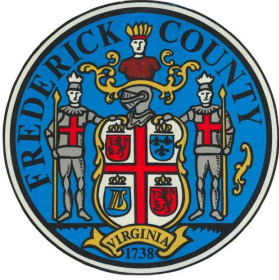
Credit Union



FOR



MP



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$302.42.

This amount represents funds from the recycling of scrap metal from the impound lot to be used at the impound lot. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A5SheriffSalvage.pdf](#)

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 : Angela Whitacre, – Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Payment Scrap Metal
DATE : March 9, 2023

Attached is a check from Auto Recyclers LLC in the amount of \$302.42. This check represents recycling of scrap metal from the impound lot

We are requesting \$302.42 to be posted into line item 3-010-018990-0001 (1096)

Thank you.

LWM/adc c.s. 3/10/23

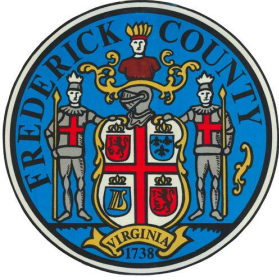
THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND ON WHITE PAPER AND ORIGINAL DOCUMENT SECURITY SCREEN ON BACK WITH PADLOCK SECURITY ICON

AUTO RECYCLERS LLC		68003
SCRAP METAL ACCOUNT		
[REDACTED]	[REDACTED]	3/8/2023
PAY TO THE ORDER OF	FREDERICK COUNTY	\$ 302.42
Three Hundred and Two 42/100		DOLLARS
[REDACTED]		[REDACTED]

Memo

MP

Security features included. Details on back



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$500.

This amount represents a scholarship received to support staff training. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A6EDA_Scholarship.pdf](#)

DATE March 3, 2023

TO: Cheryl Shiffler, Finance Director
Frederick County

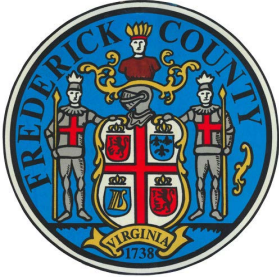
FROM: Patrick Barker, CEcD *PB*
Executive Director

RE: FY23 Supplemental Appropriation of unbudgeted revenue received

The Frederick County EDA is requesting a FY23 supplemental appropriation of \$500 to line item 31-081010-5506-000-000 this amount represents a \$500 scholarship from the Virginia Economic Development Association to support staff training through the Economic Development Institute deposited in revenue 3-031-1911-0007.

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





Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$5,000.

This amount represents Clarke County's contribution to the Shenandoah Valley Talent Solution Coalition. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A7EDA_TalentClarke.pdf](#)

DATE March 3, 2023

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD *PB*
Executive Director

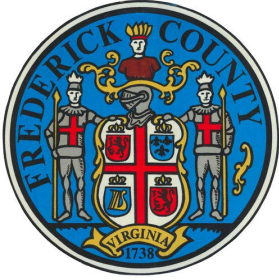
RE: FY23 Supplemental Appropriation of unbudgeted revenue received

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

Based on the research, as well as best practices, DCI recommended a strategy including 8+ major marketing tactics for the region to start promoting its career and lifestyle opportunities to internal and external talent. Two tactics included a regional website focused on information on living and working in the Northern Shenandoah Valley region and a digital and social media advertisement campaign. To assist in these efforts Clarke County provided \$5,000. These funds have been deposited into our FY23 revenue account 31-1911-0007.

The Frederick County EDA is requesting a FY23 supplemental appropriation of \$1,620 to line item 31-081010-5411-000-000 to cover the renewal of the interactive job board and \$3,380 to line item 31-081010-3306-000-000 to cover the production of videos for a digital and social media advertisement campaign.

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



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$1,856.

This amount represents a carry forward of unspent Widget Cup sponsorships received in the prior fiscal year. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A8EDA_WidgetCup23.pdf](#)

DATE March 3, 2023

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD *PB*
Executive Director

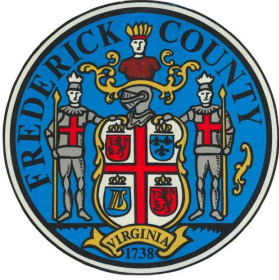
RE: FY23 Carry Forward Request | The Widget Cup

Established in 2015, the Frederick County EDA's regional Widget Cup® event is an annual competition for high school teams drawn from students attending public schools in Frederick County, Clarke County, and Winchester, Virginia. Financial support for The Widget Cup® comes from business sponsorships. These sponsorships cover the needed supplies to build the “widgets”, meals and snacks for participants and other items.

Sponsorship fees were collected from businesses and deposited into our FY22 revenue account 31-1911-0007 to cover Widget Cup® expenses. A total of \$6,550 in sponsorships was received for the 2022 Widget Cup®. Expenses were \$4,694 for a balance of \$1,856.

The Frederick County EDA is requesting a carry forward in the amount of \$1,856 to line item 31-081010-5413-000-000 to cover supply costs for this year's Widget Cup®.

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



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The EDA Director requests an EDA Fund supplemental appropriation in the amount of \$1,633.32.

This amount represents reimbursement for the Virtual Table Talk room rental. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230419A9EDA_GuildTableTalk.pdf](#)

DATE March 3, 2023

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD *PB*
Executive Director

RE: FY23 Supplemental Appropriation of unbudgeted revenue received

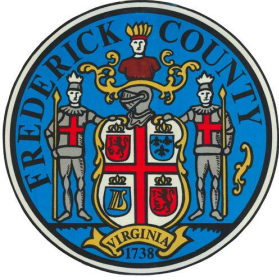
One of the goals of the Frederick County EDA is to conduct strategic and measured business attraction efforts to expand the commercial and industrial base and create quality jobs for all citizens. To accomplish this goal, the EDA maintains and grows relationships with new business lead generators, like site selectors.

Recently, the Frederick County EDA partnered with two other Economic Development organizations in a Virtual Table Talk for the Site Selector Guild. Virtual Table Talk takes the Guild's most popular networking session online, giving economic development professionals the opportunity to connect with several Guild members in a short amount of time. Like in-person Table Talk sessions, there is no agenda – just free flowing conversation and a chance to build and maintain relationships with site selection consultants and gather industry intelligence.

The EDA, the Shenandoah Valley Partnership and the Roanoke Regional Partnership shared the cost for a room. This collaboration allowed for us to have focused specific conversation and highlight the Interstate 81 corridor. Site selectors repeatedly comment this approach is very effective and considered a best practice.

The Frederick County EDA is requesting a FY23 supplemental appropriation of \$1,633.32 to line item 31-081010-5506-000-000 this amount represents reimbursements from the Shenandoah Valley Partnership and Roanoke Regional Partnership deposited in revenue 3-031-1911-0007 for their share of the cost of the Virtual Table Talk.

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



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: a. The Assistant Planning Director requests a General Fund supplemental appropriation in the amount of \$2,030,143.

This amount represents proffer and reserved transportation funds held in the General fund. The committee recommends approval.

b. Transportation Fund supplemental appropriation in the amount of \$4,125,859.

This amount represent the funds from the General Fund (above) and the revenue from VDOT revenue sharing for the completion of Renaissance Drive. The committee recommends approval.

Attachments:

[FinCmte20230419A10RenaissanceSA.pdf](#)



MEMORANDUM

TO: Finance Committee
FROM: John A. Bishop AICP, Assistant Planning Director *JAB*
RE: Supplemental Fund Request – Renaissance Drive Phase II
To move the project to construction
DATE: April 11, 2023

With the completion of the bid process and receipt of an acceptable bid for construction from W-L Construction & Paving, Inc staff is prepared to proceed to construction on the completion of Renaissance Drive.

To proceed, staff is seeking 2 actions.:

Action 1:

Fund 10 appropriation of \$2,030,143.00 to fund 27 (Transportation).

Appropriation Sources

Blackburn Proffer	\$452,745.00
Carbaugh Proffer	\$1,141,128.00
Fund 10 Transportation Reserved fund balance	\$436,270.00
Total:	\$2,030,143.00

Action 2:

A supplemental appropriation of \$4,620,932.97 *4,125,859* to address the total project budget of \$5,888,220.97.

The fund sources for the supplemental appropriation are as follows and a simplified budget sheet and breakdown is attached as well as a map of the project area.

Supplemental Fund Sources

VDOT Revenue Sharing matching funds (reimbursement basis)	\$2,095,716.00
Blackburn proffer	\$452,745.00
Carbaugh proffer	\$1,141,128.00
Fund 10 transportation reserved fund balance	\$436,270.00
Crossover remaining funds held in Trans fund (27) unreserved fund balance	\$272,000.00 * appropriate per Resolution
Transportation fund (27) FY23 funds	\$223,073.97
Total:	\$4,620,932.97

transfer from FY23 appropriation
4,125,859

JAB/pd

Renaissance Drive Financial Summary 4/11/23

Simplified Project Budget

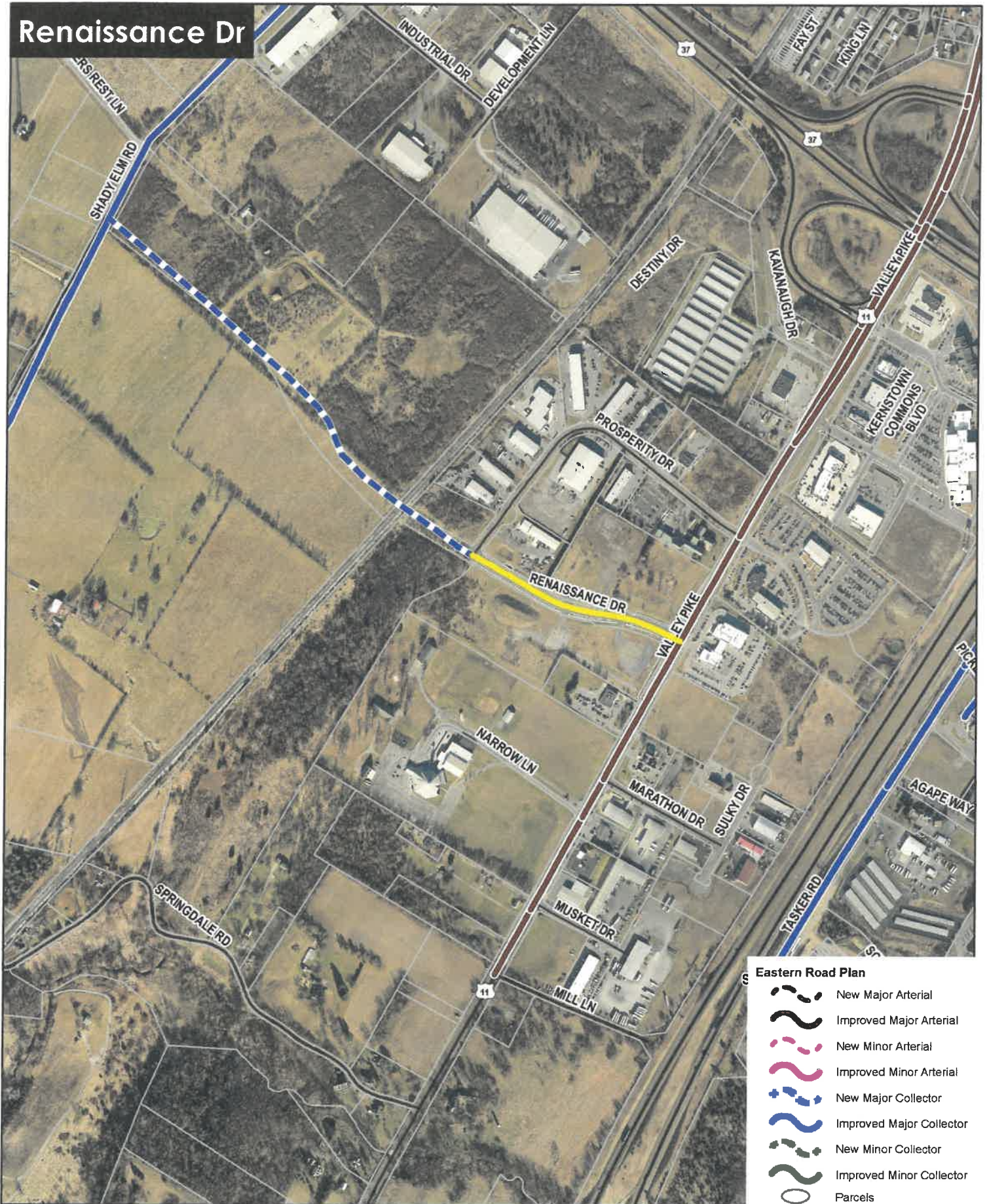
Project Administration (Viola Engineering and Pennoni)	\$	795,000.00
Construction Bid (W&L)	\$	2,876,311.00
CSX	\$	1,000,000.00
Contingency (10%)	\$	467,131.10
Previous Expenditures (Design and CSX reviews)	\$	749,778.87
Total Project Budget:	\$	5,888,220.97

Previous Allocation (source Artillery proffer and VDOT revenue sharing)	\$	1,267,288.00
Transportation Fund (27) Supplemental Appropriation Request	\$	4,620,932.97

Supplemental Fund Sources

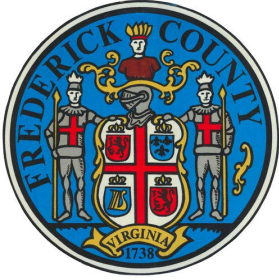
VDOT Revenue Sharing matching funds (reimbursement basis)	\$	2,095,716.00
Blackburn proffer	\$	452,745.00
Carbaugh proffer	\$	1,141,128.00
Fund 10 transportation reserved fund balance	\$	436,270.00
Crossover remaining funds held in Trans fund (27) unreserved fund balance	\$	272,000.00
Transportation fund (27) FY23 funds	\$	223,073.97
Total:	\$	4,620,932.97

Renaissance Dr



Eastern Road Plan

-  New Major Arterial
-  Improved Major Arterial
-  New Minor Arterial
-  Improved Minor Arterial
-  New Major Collector
-  Improved Major Collector
-  New Minor Collector
-  Improved Minor Collector
-  Parcels



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Director of Elections requests a General Fund supplemental appropriation in the amount of \$70,000.

This amount represents funds needed to hold the June 2023 Primary Election. Local funds are required. The committee recommends approval.

Attachments:

[FinCmte20230419A11JunePrimarySA_amended.pdf](#)



OFFICE OF VOTER REGISTRATION

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

To: Frederick County Finance Committee

From: Rich Venskoske

Subject: Supplemental Budget Request for the June 20th Dual Primary Election

Date: Thursday, April 13, 2023

The Director of Elections requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, April 19, 2023, meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the June 20, 2023, Dual Primary Election.

The amount of the Supplemental Budget Request is \$89,000.

This Supplemental Budget Request is to be done from the 2022 – 2023 Budget year.

April 19, 2023, Amendment

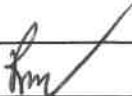
Please adjust the requested amount down to \$70,000 from the requested \$89,000.

Attached is the amended line item break out.

Thanks

A handwritten signature in black ink, appearing to read "Rm", with a long, sweeping flourish extending upwards and to the right.

June 20, 2023 Primary Election

Line item		Amount	
13010-1003-000	Machine Techs	3100	3100
13010-1006-002	Poll workers	33000	
	CAP	2200	
			35200
13010-3007-000	Advertising	600	600
13010-3010-000	Programming Media	6000	
	Ballots	10000	
	Machine Moving Crew	1200	
	Truck Rental	800	
	Mailed Ballots Processing	1000	
			19000
13010-5204-000	Postage	5000	5000
13010-5401-000	Paper/Office Supplies	1000	1000
13010-5506-000	Travel	600	600
13020-1001-002	Overtime	2000	2000
13020-1003-000	Overtime	1500	1500
13020-1003-001	Part-time Help	2000	2000
			70000
Amended April 19			



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Action Items

Title: The Airport Executive Director requests an FY 2024 Airport Capital Fund appropriation in the amount of \$4,928,178.

These amounts represent the FY 2024 Airport Capital budget, less carry forwards. No local funds are required. The committee recommends approval.

Attachments:

[FinCmte20230419A12FY24AirportCapital.pdf](#)

UPDATE: 12/27/2022		REVENUE SOURCE			
PROJECT TITLE	DESCRIPTION	FEDERAL	STATE	LOCAL	TOTAL
New Terminal (Construction)	FY 2023 Carry forward; Local share covered by WRAA debt	\$0	\$9,100,000	\$2,400,000	\$11,500,000
Reconstruct Apron & Rehabilitate Parallel Taxiway Ph. 2 (Construction)	FAA AIP 90%/DOAV 8%/Local 2%	\$3,375,000	\$300,000	\$75,000	\$3,750,000
Rehabilitate/Construct Parallel Taxiway A - Section 1 (Design/Bid)	FAA AIP 90%/DOAV 8%/Local 2%	\$360,000	\$32,000	\$8,000	\$400,000
Acquire Land - Parcel 64-A-69 Robertson (48) (TW A)	FAA AIP 90%/DOAV 8%/Local 2%	\$295,000	\$26,222	\$6,556	\$327,778
Terminal Site Work Phase 2 (Construction)	FY 2022 Carry forward; DOAV 74%/Local 26%	\$0	\$468,316	\$164,543	\$632,859
Northside Environmental Assessment	FY 2023 Carry forward; FAA BIL 90%/DOAV 8%/Local 2% (Local share covered by WRAA operating funds)	\$295,200	\$26,240	\$6,560	\$328,000
Northside Obstruction Removal Phase 1	FAA BIL 90%/DOAV 8%/Local 2%	\$297,000	\$26,400	\$6,600	\$330,000
New Terminal - FF&E (State Eligible)	80/20 State Grant	\$0	\$40,320	\$10,080	\$50,400
State Eligible Capital Equipment	50/50 State Grant	\$0	\$25,000	\$25,000	\$50,000
Local Capital Project Expenditures	Local Capital Expenditures	\$0	\$0	\$20,000	\$20,000
Total		\$4,622,200	\$10,044,498	\$2,722,339	\$17,389,037
Local Revenues Requested (Local Share Less Debt and Self-Funded Projects)				\$315,779	
Local Revenues					
	Warren County	\$5,000			
	Clarke County	\$5,000			
	Shenandoah County	\$5,000			
	Frederick County/City of Winchester	\$300,779			
	Total	\$315,779			
				County	City
				76.8%	23.2%
				\$230,998	\$69,781



Presented to BOS
on 2/8/23



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Items For Information Only

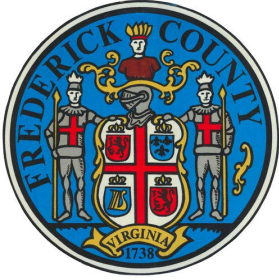
Title: The Finance Director provides a Fund 10 Transfer Report for March 2023.

Attachments:

[FinCmte20230419B1TxfRpt.pdf](#)

DATE	BUDGET TRANSFERS MARCH 2023 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/8/2023	BOARD OF SUPERVISORS	ALARM MONITORING AT OLD AYLOR SCHOOL	1101	5506	000	000	(140.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3005	000	000	140.00
3/8/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	VACUUM PUMP OIL PIT AT MILLWOOD FIRE STATION	4304	3010	000	005	(1,400.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	021	1,400.00
3/9/2023	BOARD OF SUPERVISORS	INSUFFICIENT FUNDS TO COVER MEALS FOR BOARD OF SUPERVISORS MEETINGS	1101	5506	000	000	(1,000.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	1,000.00
	COUNTY ADMINISTRATOR		1201	5506	000	000	(300.00)
	COUNTY ADMINISTRATOR		1201	5411	000	000	300.00
3/9/2023	CIRCUIT COURT	JURY PARKING	2101	3010	000	000	5,000.00
	CIRCUIT COURT		2101	3010	000	002	(5,000.00)
3/14/2023	SHERIFF	ELECTRONIC CONTROL PANEL FOR INTERVIEW ROOM	3102	3004	000	002	(2,700.00)
	SHERIFF		3102	3004	000	003	2,700.00
3/14/2023	INFORMATION TECHNOLOGY	SHERIFF ONTARIO LEASE YEAR 5	1220	5401	000	004	(95,474.26)
	SHERIFF		3102	9001	000	000	95,474.26
3/16/2023	BOARD OF SUPERVISORS	CRADLE POINT MODEM FOR OLD AYLOR SCHOOL	1101	5506	000	000	(950.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5401	000	090	950.00
3/17/2023	HUMAN RESOURCES	COST OF KONICA RENTAL /EXPENSES	1203	5401	000	000	(3,000.00)
	HUMAN RESOURCES		1203	9001	000	000	3,000.00
3/17/2023	HUMAN RESOURCES	PRINTING OF BUSINESS CARD	1203	5506	000	000	(100.00)
	HUMAN RESOURCES		1203	3006	000	000	100.00
3/17/2023	PARKS AND RECREATION ADMINISTRATION	TO COVER BACKGROUND SCREENING	7101	5413	000	000	(1,472.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5415	000	000	1,472.00
3/20/2023	PUBLIC SAFETY COMMUNICATIONS	TO COVER FY23 INVOICES/CONTRACTS	3506	5407	000	000	(10,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3005	000	000	10,000.00
3/20/2023	PUBLIC SAFETY COMMUNICATIONS	INVOICE FOR NEW MEMBERSHIP	3506	5401	000	000	(25.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5801	000	000	25.00
3/20/2023	FIRE AND RESCUE	OFFSET OVERTIME COST DUE TO VACANCIES	3505	1001	000	167	(18,677.00)
	FIRE AND RESCUE		3505	1005	000	000	18,677.00
	FIRE AND RESCUE		3505	1001	000	168	(18,677.00)
	FIRE AND RESCUE		3505	1005	000	000	18,677.00
	FIRE AND RESCUE		3505	1001	000	153	(28,944.48)
	FIRE AND RESCUE		3505	1005	000	000	28,944.48
	FIRE AND RESCUE		3505	1001	000	132	(10,278.77)
	FIRE AND RESCUE		3505	1005	000	000	10,278.77
	FIRE AND RESCUE		3505	1001	000	089	(11,857.50)
	FIRE AND RESCUE		3505	1005	000	000	11,857.50
	FIRE AND RESCUE		3505	1001	000	064	(13,274.85)
	FIRE AND RESCUE		3505	1005	000	000	13,274.85
	FIRE AND RESCUE		3505	1001	000	125	(14,247.68)
	FIRE AND RESCUE		3505	1005	000	000	14,247.68
3/20/2023	PLANNING	TO COVER MORE THAN NORMAL LARGE MAILINGS(NELUP)	8101	5506	000	000	(2,000.00)
	PLANNING		8101	5204	000	000	2,000.00
3/20/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	VACUUM PUMP OIL PIT AT ROUND HILL FIRE STATION	4304	3004	000	009	(700.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	007	70.00
3/21/2023	COUNTY OFFICE BUILDINGS	PUBLIC SAFETY BUILDING SIDEWALK REPAIR	4304	8900	000	005	7,697.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(7,697.00)
3/23/2023	COMMISSIONER OF THE REVENUE	JD POWER VALUATION SERVICES	1209	3002	000	000	500.00
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	1,603.00
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	151.00
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	400.00
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	(2,000.00)
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	2,000.00
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	222.00
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	1,000.00
	COMMISSIONER OF THE REVENUE		1209	5801	000	000	(1,600.00)
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	1,600.00
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	(1,800.00)
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	1,800.00
	COMMISSIONER OF THE REVENUE		1209	5411	000	000	(1,200.00)
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	1,200.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3002	000	000	(500.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3004	000	002	(1,603.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	(151.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	4003	000	002	(400.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5305	000	000	(222.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5400	000	000	(1,000.00)
3/23/2023	ELECTORAL BOARD AND OFFICIALS	SNACKS FOR EVENING MEETING	1301	5413	000	000	42.45
	REGISTRAR		1302	5401	000	000	(42.45)
3/28/2023	OTHER	FOR GRADING WORK AT BOWMAN LAKE PER DCR LETTER	1224	3002	000	000	(25,000.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	8900	000	001	25,000.00
3/28/2023	RECREATION CENTERS AND PLAYGROUNDS	TO COVER OVERTIME COSTS	7104	1003	000	000	(77.46)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	77.46
	SHERANDO PARK		7110	1003	000	000	(107.42)
	SHERANDO PARK		7110	1005	000	001	107.42
3/30/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS TO COVER HEATING AT SUNNYSIDE	4304	3010	000	052	(1,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	052	1,500.00
3/30/2023	ELECTORAL BOARD AND OFFICIALS	PURCHASING (2) NEW PRINTERS	1301	3010	000	000	(5,585.00)
	ELECTORAL BOARD AND OFFICIALS		1301	5401	000	000	5,585.00
3/30/2023	ANIMAL SHELTER	TO SUPPLEMENT LINE ITEM FOR REMAINDER OF FY23	4305	5413	000	000	(1,000.00)

BUDGET TRANSFERS MARCH 2023								
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT	
	ANIMAL SHELTER		4305	5407	000	000	1,000.00	
3/31/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	PUBLIC SERVICE BUILDING PARKING LOT REPAIRS	4304	8900	000	005	145,902.00	
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(145,902.00)	
3/31/2023	DSS ADMINISTRATION	RECLASS OVERTIME	5316	1005	000	000	23,390.00	
	DSS ADMINISTRATION		5316	1001	000	000	(23,390.00)	
4/5/2023	PUBLIC SAFETY COMMUNICATIONS	COVER OVERTIME FOR REMAINDER OF YEAR	3506	1001	000	004	(5,000.00)	
	PUBLIC SAFETY COMMUNICATIONS		3506	1005	000	000	5,000.00	
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	007	(10,000.00)	
	PUBLIC SAFETY COMMUNICATIONS		3506	1005	000	000	10,000.00	
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	010	(10,000.00)	
	PUBLIC SAFETY COMMUNICATIONS		3506	1005	000	000	10,000.00	
4/5/2023	FIRE AND RESCUE	TO COVER COST OF REPAIR & MAINTENANCE SUPPLIES	3505	3004	000	001	(10,000.00)	
	FIRE AND RESCUE		3505	5407	000	000	10,000.00	
4/5/2023	FIRE AND RESCUE	TO COVER COSTS OF VEHICLE REPAIR AND MAINTENANCE	3505	3004	000	001	(10,000.00)	
	FIRE AND RESCUE		3505	3004	000	002	10,000.00	
4/5/2023	FIRE AND RESCUE	TO COVER EMERGENCY LIGHTING ON 2022 F150 4X4 TRUCK	3505	3004	000	001	(574.27)	
	FIRE AND RESCUE		3505	8005	000	000	574.27	
4/5/2023	FIRE AND RESCUE	TO COVER VEHICLE MAINTENANCE SUPPLIES	3505	3004	000	001	(12,000.00)	
	FIRE AND RESCUE		3505	5408	000	000	12,000.00	
4/5/2023	INFORMATION TECHNOLOGY	TO PAY INVOICES IN OFFICE SUPPLIES	1220	3005	000	000	(1,000.00)	
	INFORMATION TECHNOLOGY		1220	5401	000	000	1,000.00	



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Items For Information Only

Title: The Finance Director provides financial statements ending March 31, 2023.

Attachments:

[FinCmte20230419B2FinStmts.pdf](#)

County of Frederick
General Fund
MARCH 31, 2023

ASSETS	FY23 <u>3/31/23</u>	FY22 <u>3/31/22</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	32,692,373.67	34,546,529.57	(1,854,155.90) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	377,851.20	386,621.62	(8,770.42)
Taxes, Commonwealth, Reimb. P/P	10,474,052.18	8,569,217.08	1,904,835.10
Streetlights	763.61	607.29	156.32
Miscellaneous Charges	20,587.05	21,534.52	(947.47)
Prepaid Postage	4,955.22	3,395.86	1,559.36
GL controls (est.rev / est. exp)	<u>(27,995,566.30)</u>	<u>(29,097,915.29)</u>	<u>1,102,348.99</u> (1) Attached
TOTAL ASSETS	<u>15,576,571.63</u>	<u>14,431,545.65</u>	<u>1,145,025.98</u>
LIABILITIES			
Accrued Wages Payable	1,611,803.87	1,526,742.87	85,061.00
Performance Bonds Payable	1,457,162.03	1,048,922.23	408,239.80
Taxes Collected in Advance	748,071.22	338,904.00	409,167.22 *B
Deferred Revenue	<u>10,550,303.70</u>	<u>8,646,224.31</u>	<u>1,904,079.39</u> *C
TOTAL LIABILITIES	14,367,340.82	11,560,793.41	2,806,547.41
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	2,411,944.41	2,845,984.74	(434,040.33) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	536,383.58	530,887.25	5,496.33
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Courthouse Fees	539,188.28	513,310.91	25,877.37
Animal Shelter	1,341,126.42	1,232,526.42	108,600.00
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	7,600,200.67	5,106,217.71	2,493,982.96 (3) Attached
Parks Reserve	132,668.69	111,003.70	21,664.99
E-Summons Funds	179,554.75	195,802.97	(16,248.22)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>(12,631,918.70)</u>	<u>(8,765,064.17)</u>	<u>(3,866,854.53)</u> (4) Attached
TOTAL EQUITY	<u>1,209,230.81</u>	<u>2,870,752.24</u>	<u>(1,661,521.43)</u>
TOTAL LIAB. & EQUITY	<u>15,576,571.63</u>	<u>14,431,545.65</u>	<u>1,145,025.98</u>

NOTES:

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

*B Prepayment of taxes.

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

BALANCE SHEET

(1) GL Controls	FY23	FY22	Inc/(Decrease)
Estimated Revenue	237,843,193	213,704,399	24,138,794
Appropriations	(137,863,403)	(127,136,432)	(10,726,971)
Est. Transfers to Other Funds	(130,387,300)	(118,511,867)	(11,875,433)
Encumbrances	2,411,944	2,845,985	(434,040)
Total	(27,995,566)	(29,097,915)	1,102,349

(2) General Fund Purchase Orders 3/31/23

	Amount	
County Office Buildings	50,709.00	35 Ton Rooftop Unit
	37,268.00	Cooling Tower Support Steel Repair/County Administration Building
	145,026.00	Vehicle Exhaust Removal System Millwood Station
	7,697.00	Repair Sidewalk Public Safety Building
	16,673.00	Chiller Roof Replacement
	116,420.00	Roof Replacement County Administration Building
Fire and Rescue	117,722.20	Uniforms
	12,184.00	Pump,Hose,Ladder,Aerial Testing
	515.06	Swift Water Team Purchases
	33,440.99	Vehicle Emergency Lighting and Equipment
	9,373.76	RTF Supplies
	9,149.64	IV Pumps
	7,162.94	Medical Supplies
IT	1,974.24	Cisco Catalyst
	58,721.09	PC Refresh 22-23
Maintenance Administration	43,580.59	2022 Ford F-150 Truck
Parks and Recreation	5,095.00	Clearbrook Park Pickleball Court Pad,Paint,Net, and Access Trail
	45,763.36	Toro Multi Pro Spray Rig
	138,983.46	(2) Turbo Wide Area Mowers(Clearbrook &Sherando Park)
	30,498.00	(2) Hustler 72" Super Hyper Drive Mowers
	14,937.90	Ventrac Reel Mower
	45,747.00	(3) Hustler 72" Super Z Hyper Drive Mower
	21,045.90	Race T-Shirts(Apple Blossom and Trails)
	276,953.00	Main Playground Replacement Clearbrook Park
	16,408.00	Race Awards
Public Safety	86,324.83	Sherando Park Abex Playground Replacement W/Installation
Registrar	31,000.00	Emergency Radio Equipment Replacement Relocation
Sheriff	5,585.00	(2) Ballot on Demand Printers
	9,781.05	Body Armour and Carriers
	11,745.90	Ammunition
	6,448.00	Dry Suits for Diving
	511,130.20	(13) Ford Police Interceptors
	296,125.72	Uplifting for New Vehicles
	10,058.48	(22) Smith & Wesson Night Sight
	144,551.10	Uplifting for New Vehicles
	7,070.00	(10) Portable Motorola Radios
	29,075.00	(25) Mobile Printers and (20) L-Tron Scanners
Total	2,411,944.41	0

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 3/31/23	4,044,273.57	224,349.82	406,251.20	2,925,326.08	7,600,200.67

Administration	11,865.76
Bridges	17,014.32
Historic Preservation	129,000.00
Library	376,631.00
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	141,372.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Freedom Manor Transportation	36,250.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
Carbaugh Business Center	1,141,128.00
Total Other Proffers	2,925,326.08

(4) Fund Balance Adjusted	
Beginning Balance 3/23	45,119,982.33
Revenue 3/23	143,834,221.28
Expenditure 3/23	(84,797,844.02)
Transfers 3/23	(116,788,278.29)
Ending Balance 3/23	(12,631,918.70)

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
MARCH 31, 2023

REVENUES:	<u>Appropriated</u>	FY23 3/31/23 <u>Actual</u>	FY22 3/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	160,030,000.00	78,285,040.99	71,639,331.59	6,645,709.40 (1)
Other local taxes	48,934,660.00	32,615,179.28	31,525,280.53	1,089,898.75 (2)
Permits & Privilege fees	2,146,385.00	2,695,539.11	1,849,130.42	846,408.69 (3)
Revenue from use of money and property	450,018.00	3,706,795.13	419,691.93	3,287,103.20 (4)
Charges for Services	4,252,660.00	2,333,645.78	2,239,631.98	94,013.80
Miscellaneous	611,788.61	952,515.63	485,480.09	467,035.54
Recovered Costs	2,144,249.00	1,712,672.16	1,881,642.95	(168,970.79) (5)
Proffers	0.00	1,186,438.79	2,718,983.31	(1,532,544.52) (5)
Intergovernmental:				
Commonwealth	19,173,431.24	20,315,441.92	15,075,935.83	5,239,506.09 (6)
Federal	100,000.86	30,952.49	38,180.03	(7,227.54) (7)
Transferred from County Capital	0.00	0.00	1,400,432.00	(1,400,432.00)
Transferred from the Cares Act	0.00	0.00	1,509,000.00	(1,509,000.00)
TOTAL REVENUES	237,843,192.71	143,834,221.28	130,782,720.66	13,051,500.62
EXPENDITURES:				
General Administration	26,750,855.03	22,235,403.36	12,627,564.23	9,607,839.13
Judicial Administration	3,535,777.14	2,419,113.56	2,299,880.18	119,233.38
Public Safety	56,283,823.68	39,832,654.15	37,316,718.64	2,515,935.51
Public Works	8,541,685.55	4,718,687.75	4,076,478.97	642,208.78
Health and Welfare	12,858,427.00	7,444,538.51	7,223,543.16	220,995.35
Education	55,000.00	27,500.00	60,981.00	(33,481.00)
Parks, Recreation, Culture	11,294,210.57	6,178,595.57	4,997,968.07	1,180,627.50
Community Development	2,536,690.41	1,941,351.12	1,872,378.00	68,973.12
TOTAL EXPENDITURES	121,856,469.38	84,797,844.02	70,475,512.25	14,322,331.77 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	146,394,234.04	116,788,278.29	110,706,552.80	6,081,725.49 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(30,407,510.71)	(57,751,901.03)	(50,399,344.39)	7,352,556.64
Fund Balance per General Ledger		45,119,982.33	41,634,280.22	3,485,702.11
Fund Balance Adjusted to reflect Income Statement 3/31/23		(12,631,918.70)	(8,765,064.17)	(3,866,854.53)

(1)General Property Taxes	FY23	FY22	Increase/Decrease
Real Estate Taxes	37,511,597	36,595,797	915,800
Public Services	1,552,954	1,333,883	219,071
Personal Property	37,371,769	32,044,314	5,327,455
Penalties and Interest	1,424,704	1,216,432	208,271
Credit Card Chgs./Delinq.Advertising	20,332	28,667	(8,335)
Adm.Fees For Liens&Distress	403,685	420,238	(16,553)
	78,285,041	71,639,332	6,645,709

(2) Other Local Taxes

Local Sales and Use Tax	12,675,793.90	12,054,418.11	621,375.79
Communications Sales Tax	548,537.63	569,535.87	(20,998.24)
Utility Taxes	2,606,626.40	2,525,850.11	80,776.29
Business Licenses	8,882,327.06	8,427,271.46	455,055.60
Auto Rental Tax	165,051.41	145,148.62	19,902.79
Motor Vehicle Licenses Fees	566,736.22	602,191.82	(35,455.60)
Recordation Taxes	1,838,089.46	2,308,634.64	(470,545.18)
Meals Tax	4,432,685.37	4,066,292.54	366,392.83
Lodging Tax	884,343.84	810,862.94	73,480.90
Street Lights	10,925.89	11,084.42	(158.53)
Star Fort Fees	4,062.10	3,990.00	72.10
Total	32,615,179.28	31,525,280.53	1,089,898.75

(3)Permits&Privileges

Dog Licenses	24,606.00	27,737.00	(3,131.00)
Land Use Application Fees	10,000.00	6,150.00	3,850.00
Transfer Fees	2,540.02	3,255.75	(715.73)
Development Review Fees	350,067.71	456,390.44	(106,322.73)
Building Permits	1,264,532.56	855,589.63	408,942.93 *3
2% State Fees	7,243.94	7,666.60	(422.66)
Electrical Permits	572,215.00	121,126.00	451,089.00 *3
Plumbing Permits	21,706.88	18,117.00	3,589.88
Mechanical Permits	77,001.00	84,287.00	(7,286.00)
Sign Permits	4,375.00	4,100.00	275.00
Land Disturbance Permits	352,001.00	255,461.00	96,540.00 *3
Institutional Inspections Permit	7,550.00	6,150.00	1,400.00
Septic Haulers Permit	-	200.00	(200.00)
Sewage Installation License	300.00	300.00	-
Transfer Development Rights	1,400.00	2,400.00	(1,000.00)
Small Cell Tower Permit	-	200.00	(200.00)
Total	2,695,539.11	1,849,130.42	846,408.69

(4) Revenue from use of

Money	3,612,861.24	170,944.75	3,441,916.49 *1
Property	93,933.89	248,747.18	(154,813.29) *2
Total	3,706,795.13	419,691.93	3,287,103.20

*1 The Federal Funds rate has gone from .25 to 4.57 in one year.

*2 Sale of Old Albin Convenience site for \$101,750.00 in previous year.

*3 Bartonsville Solar permits issued 12/7/22.

(5) Recovered Costs	FY23	FY22	Increase/Decrease
	3/31/23	3/31/22	
Recovered Costs Treasurer's Office	74,376.00	816.00	73,560.00
Recovered Costs Social Services	41,267.24	56,433.13	(15,165.89)
Purchasing Rebate	184,640.27	185,263.43	(623.16)
Recovered Cost IT/GIS	27,261.00	27,261.00	-
Recovered Cost Fire & Rescue Fee Recovery	397,172.35	384,662.75	12,509.60
Recovered Cost Fire Companies	177,389.17	175,620.57	1,768.60
Recovered Costs Sheriff	107,200.00	123,100.00	(15,900.00)
Recovered Cost Cares Act	-	305,999.32	(305,999.32)
Reimbursement Circuit Court	5,995.57	6,147.55	(151.98)
Reimbursement Public Works	844.52	650.00	194.52
Clarke County Container Fees	55,778.53	58,568.75	(2,790.22)
City of Winchester Container Fees	51,518.79	45,798.47	5,720.32
Refuse Disposal Fees	103,463.16	95,428.95	8,034.21
Recycling Revenue	8,630.80	13,303.60	(4,672.80)
Sheriff Restitution	354.70	-	354.70
Container Fees Bowman Library	1,980.95	1,576.23	404.72
Restitution Other	786.84	1,509.23	(722.39)
Litter-Thon/Keep VA Beautiful Grant	1,000.00	-	1,000.00
Reimb.of Expenses Gen.District Court	14,323.76	12,393.87	1,929.89
Gasoline Tax Refund-VPA	19,026.79	-	19,026.79
Reimb.Task Force	58,840.51	57,920.46	920.05
Sign Deposits	-	500.00	(500.00)
Reimb. Elections	11,382.51	3,770.00	7,612.51
Westminster Canterbury Lieu of Tax	19,692.00	39,384.00	(19,692.00)
Labor-Grounds Maint.Fred.Co. Schools	272,652.20	201,846.17	70,806.03
Comcast PEG Grant	56,066.50	61,124.50	(5,058.00)
Fire School Programs	4,250.00	6,930.00	(2,680.00)
Clerks Reimbursement to County	4,566.93	6,951.94	(2,385.01)
Reimb. Sheriff	12,211.07	8,682.83	3,528.24
Subtotal Recovered Costs	1,712,672.16	1,881,642.75	(168,970.59)
Proffers Fire Department	-	30,000.00	(30,000.00)
Proffers Other	-	1,141,128.00	(1,141,128.00)
Proffer Dogwood Village-Parks&Recreation	-	7,485.59	(7,485.59)
Proffer Sovereign Village	-	29,269.84	(29,269.84)
Proffer Snowden Bridge	450,168.90	718,435.74	(268,266.84)
Proffer Cedar Meadows	-	24,405.00	(24,405.00)
Proffer Madison Village	476,238.00	243,922.50	232,315.50
Proffer Freedom Manor	5,750.00	14,000.00	(8,250.00)
Proffer The Village at Middletown	194,281.89	-	194,281.89
Proffer Newtown Landing	-	510,336.64	(510,336.64)
Proffer Senseny Village	60,000.00	-	60,000.00
Subtotal Proffers	1,186,438.79	2,718,983.31	(1,532,544.52)
Grand Total	2,899,110.95	4,600,626.06	(1,701,515.11)

*1 Previous year, Carbaugh Business Center Proffer for use by the Board in its discretion for fire and rescue proffers.

*2 Previous year, Carbaugh Business Center Proffer to be used after the start of construction on the extension of Renaissance Drive that will connect Shady Elm Road. Such funds can be used by the Board of Supervisors in its discretion for transportation improvements related to the extension of Renaissance Drive.

(6) Commonwealth Revenue	FY23	FY22	
	3/31/2023	3/31/2022	Increase/Decrease
Motor Vehicle Carriers Tax	39,898.80	39,495.49	403.31
Mobile Home Titling Tax	136,137.40	60,968.49	75,168.91
State Noncategorical Funding	-	12,960.00	(12,960.00)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	438,986.03	418,459.04	20,526.99
Shared Expenses Sheriff	2,178,544.96	2,147,137.78	31,407.18
Shared Expenses Comm.of Rev.	188,784.28	162,865.75	25,918.53
Shared Expenses Treasurer	147,195.41	139,966.07	7,229.34
Shared Expenses Clerk	376,745.02	344,380.33	32,364.69
Public Assistance Grants	4,001,289.16	3,859,432.20	141,856.96
Litter Control Grant	25,628.00	21,374.00	4,254.00
Emergency Services Fire Program	353,258.00	304,416.00	48,842.00
Other Revenue From The Commonwealth	1,143.33	658.30	485.03
Four-For-Life Funds	101,536.24	94,369.60	7,166.64
DMV Grant Funding	7,367.64	14,960.43	(7,592.79)
State Grant Emergency Services	133,736.79	101,531.00	32,205.79
Sheriff's State Grants	100,440.26	92,346.44	8,093.82
Parks State Grants	5,766.00	23,900.00	(18,134.00)
JJC Grant Juvenile Justice	98,520.00	96,270.00	2,250.00
Rent/Lease Payments	173,398.77	201,047.76	(27,648.99)
State Reimb.Economic Development	5,000,000.00	-	5,000,000.00 *1
Spay/Neuter Assistance-State	3,082.91	2,547.78	535.13
Wireless 911 Grant	201,736.99	225,475.46	(23,738.47)
State Forfeited Asset Funds	21,724.66	11,753.73	9,970.93
Victim Witness-Commonwealth Office	52,347.47	43,457.12	8,890.35
State Funds-Communications Center	-	129,634.88	(129,634.88)
Forest Sustainability Funds	1,645.62	-	1,645.62
Total	20,315,441.92	15,075,935.83	5,239,506.09

*1 VA Dept. of Commerce EDA Incentive for Airport Terminal Project.

County of Frederick

General Fund

March 31, 2023

(7) Federal Revenue	FY23	FY22	Increase/Decrease
Federal Funds Sheriff	30,952.49	37,137.91	(6,185.42)
Emergency Services Grant -Federal	-	200.00	(200.00)
Federal Forfeited Assets-Treasury	-	842.12	(842.12)
Total	30,952.49	38,180.03	(7,227.54)

(8) Expenditures

Expenditures increased \$14.3 million. **General Administration** increased \$9.6 million and includes the \$4.6 million PP Rebate and \$5 million for the EDA Incentive Grant for the Winchester Regional Airport Terminal Project. **Public Safety** increased \$1.7 million and includes an increase of \$1.5 million for the local contribution to the Jail. **Parks and Recreation** increased \$1.1 million and includes Abrams Creek Trail schematic design, Clearbrook Park pickleball court pad and access trail, and the Sherando Park playground Equipment. Transfers increased. \$6,081,725.49. See chart below:

(9) Transfers Increased \$6,081,725.49	FY23	FY22	Increase/Decrease
Transfer to School Operating Fund	72,692,890.41	71,187,106.75	1,505,783.66
Transfer to Debt Service Schools	13,557,688.50	13,557,688.50	-
Transfer to Transportation Fund	7,988,875.00	-	7,988,875.00
Transfer to Debt Service County	1,891,220.40	1,783,329.50	107,890.90
Transfer to School Operating Capital	1,023,546.00	-	1,023,546.00
Operational Transfers	(118,115.59)	(124,070.68)	5,955.09
Reserve for Merit/COLA Increases	3,325.04	2,776.19	548.85
Operational Contingency	162,226.53	(1,800,277.46)	1,962,503.99
Reserve for Capital	19,586,622.00	26,100,000.00	(6,513,378.00)
	116,788,278.29	110,706,552.80	6,081,725.49

*1 School Operating FY23 includes \$836,679.21 C/F Encumbrances and \$266,148.45 unspent restricted funds. Additionally, \$71,590,062.75 for 75% of the School Operating. FY22 includes \$1,064,170.38 C/F Encumbrances, \$454,276.12 unspent restricted funds, and \$69,668,660.25 for 75% of the School Operating.

*2 Payments in FY23 include City of Winchester for Courtroom and HVAC Projects, Millwood and Roundhill F.D., and Public Safety Building. FY22 includes City of Winchester for Courtroom and Roundhill F.D., Public Safety Building, and Bowman Library.

*3 Board Approved (2) Apparatus in FY22.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2023

ASSETS	FY23 <u>3/31/23</u>	FY22 <u>3/31/22</u>	Increase (Decrease)
Cash	14,284,869.69	11,038,549.21	3,246,320.48 *1
Receivable Arrears Pay Deferred	99,351.73	110,384.38	(11,032.65)
GL controls(est.rev/est.exp)	<u>(1,050,547.36)</u>	<u>(2,666,599.68)</u>	<u>1,616,052.32</u>
TOTAL ASSETS	<u>13,333,674.06</u>	<u>8,482,333.91</u>	<u>4,851,340.15</u>
LIABILITIES			
Accrued Wages Payable	442,389.90	429,795.90	12,594.00
Accrued Operating Reserve Costs	<u>3,048,824.76</u>	<u>2,859,074.91</u>	<u>189,749.85</u>
TOTAL LIABILITIES	<u>3,491,214.66</u>	<u>3,288,870.81</u>	<u>202,343.85</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	370,674.98	54,788.57	315,886.41
Fund Balance	<u>9,471,784.42</u>	<u>5,138,674.53</u>	<u>4,333,109.89</u> *2
	<u>0.00</u>		
TOTAL EQUITY	<u>9,842,459.40</u>	<u>5,193,463.10</u>	<u>4,648,996.30</u>
TOTAL LIABILITY & EQUITY	<u>13,333,674.06</u>	<u>8,482,333.91</u>	<u>4,851,340.15</u>

NOTES:

*1 Cash increased \$3,246,320.48. Refer to the following page for comparative statement of revenue expenditures and changes in fund balance.

*2 Fund balance increased \$4,333,109.89. The beginning balance was \$5,410,687.07 and includes adjusting entries, budget controls FY23(1,130,400.00), and the year to date revenue less expenditures of \$5,191,497.35.

Current Unrecorded Accounts Receivable-	<u>FY23</u>
Prisoner Billing:	22,749.25
Compensation Board Reimbursement 3/23	<u>638,540.37</u>
Total	661,289.62

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2023

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY23 3/31/23 <u>Actual</u>	FY22 3/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	373.30	315.30	58.00
Interest	20,000.00	115,009.38	8,167.39	106,841.99
Salvage and Surplus	-	-	4,675.00	(4,675.00)
Supervision Fees	49,163.00	17,327.75	15,382.50	1,945.25
Drug Testing Fees	300.00	480.00	360.00	120.00
Work Release Fees	348,000.00	208,651.14	200,289.30	8,361.84
Federal Bureau Of Prisons	0.00	1,100.00	495.00	605.00
Local Contributions	9,100,845.00	9,100,845.00	7,883,470.00	1,217,375.00
Miscellaneous	18,000.00	16,009.17	10,143.86	5,865.31
Phone Commissions	550,000.00	391,612.80	361,253.64	30,359.16
Food & Staff Reimbursement	68,000.00	45,106.09	44,055.38	1,050.71
Elec.Monitoring Part.Fees	87,000.00	7,730.83	34,237.51	(26,506.68)
Share of Jail Cost Commonwealth	1,415,000.00	651,064.49	758,111.24	(107,046.75)
Medical & Health Reimb.	65,000.00	30,533.86	209,304.04	(178,770.18)
Shared Expenses CFW Jail	6,150,000.00	4,556,301.24	4,466,898.33	89,402.91
State Grants	314,016.00	174,063.00	167,449.00	6,614.00
DOC Medical Reimb.	0.00	1,098.40	0.00	1,098.40
Local Offender Probation	370,005.00	197,015.00	183,381.00	13,634.00
Pretrial Expansion Grant	346,865.00	130,177.00	82,203.00	47,974.00
Transfer Funds/CARES/ARPA	0.00	-	156,000.00	-
Transfer From General Fund	7,258,753.00	7,258,753.00	5,788,868.00	1,469,885.00
TOTAL REVENUES	26,160,947.00	22,903,251.45	20,375,059.49	2,684,191.96
EXPENDITURES:	27,582,169.34	17,711,754.10	18,461,575.30	(749,821.20)
Excess(Deficiency)of revenues over expenditures	(1,421,222.34)	5,191,497.35	1,913,484.19	3,278,013.16
FUND BALANCE PER GENERAL LEDGER	-	<u>4,280,287.07</u>	<u>3,225,190.34</u>	<u>1,055,096.73</u>
Fund Balance Adjusted To Reflect Income Statement 3/31/23	-	9,471,784.42	5,138,674.53	4,333,109.89

County of Frederick
Fund 12 Landfill
March 31, 2023

ASSETS	FY23 <u>3/31/23</u>	FY22 <u>3/31/22</u>	Increase (Decrease)
Cash	43,427,646.72	38,370,974.59	5,056,672.13
Receivables:			
Accounts Receivable			
Fees	804,516.49	750,179.42	54,337.07 *1
Receivable Arrears Pay Deferred	15,314.30	16,814.14	(1,499.84)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	64,477,807.18	60,976,077.03	3,501,730.15
Accumulated Depreciation	(41,291,783.00)	(38,369,357.59)	(2,922,425.41)
GL controls(est.rev/est.exp)	<u>(6,343,748.42)</u>	<u>(4,004,462.53)</u>	<u>(2,339,285.89)</u>
TOTAL ASSETS	<u>61,005,753.27</u>	<u>57,656,225.06</u>	<u>3,349,528.21</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	187,340.08	199,328.15	(11,988.07)
Accrued Remediation Costs	14,993,148.59	14,967,392.18	25,756.41 *2
Deferred Revenue Misc.Charges	0.00	0.00	0.00
Accrued Wages Payable	<u>57,194.70</u>	<u>55,918.70</u>	<u>1,276.00</u>
TOTAL LIABILITIES	<u>15,237,683.37</u>	<u>15,222,639.03</u>	<u>13,768.34</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	716,952.00	0.00	716,952.00 *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>35,192,675.90</u>	<u>32,575,144.03</u>	<u>2,617,531.87</u> *4
TOTAL EQUITY	<u>45,768,069.90</u>	<u>42,433,586.03</u>	<u>3,334,483.87</u>
TOTAL LIABILITY AND EQUITY	<u>61,005,753.27</u>	<u>57,656,225.06</u>	<u>3,349,528.21</u>

NOTES:

*1 Landfill receivables increased \$54,337.07. Landfill fees at 3/23 were \$789,433.78 compared to \$775,471.10 at 3/22 for an increase of \$13,962.68. Delinquent fees at 3/23 were \$62,306.57 compared to \$22,999.84 at 3/22 for an increase of \$39,306.73.

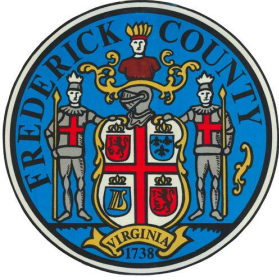
*2 Remediation increased \$25,756.41 that includes \$17,918.00 for post closure and \$7,838.41 in interest.

*3 The encumbrance balance at 3/31/23 was \$716,952.00 for (2) CAT 963 track loaders.

*4 Fund balance increased \$2,617,531.87. The beginning balance was \$37,808,293.58 and includes adjusting entries, budget controls for FY23(\$4,051,983.00), C/F of (\$2,980,269.42), for ongoing projects, and \$4,416,634.74 year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2023

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY23 3/31/23 <u>Actual</u>	FY22 3/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	3,385.55	4,692.38	(1,306.83)
Interest on Bank Deposits	50,000.00	592,160.35	21,829.15	570,331.20
Salvage and Surplus	130,000.00	140,374.11	169,590.74	(29,216.63)
Sanitary Landfill Fees	7,934,550.00	5,926,939.62	5,729,579.32	197,360.30
Charges to County	0.00	479,848.41	504,711.39	(24,862.98)
Charges to Winchester	0.00	180,601.15	159,685.40	20,915.75
Tire Recycling	431,000.00	280,058.21	203,638.42	76,419.79
Reg. Recycling Electronics	80,000.00	30,105.00	27,110.00	2,995.00
Greenhouse Gas Credit Sales	10,000.00	93,935.93	5,195.86	88,740.07
Miscellaneous	14,921.00	8,739.00	8,689.00	50.00
Refunds Other	0.00	14,943.88	0.00	14,943.88
Renewable Energy Credits	189,216.00	87,330.00	96,285.00	(8,955.00)
Landfill Gas To Electricity	302,746.00	376,625.64	366,466.42	10,159.22
Transfer from CARES/ARPA			81,000.00	
TOTAL REVENUES	9,142,433.00	8,215,046.85	7,378,473.08	917,573.77
Operating Expenditures	12,025,715.80	3,432,201.27	3,849,768.61	(417,567.34)
Capital Expenditures	4,177,417.62	366,210.84	3,046,498.69	(2,680,287.85)
TOTAL Expenditures	16,203,133.42	3,798,412.11	6,896,267.30	(3,097,855.19)
Excess(deficiency)of revenue over expenditures	(7,060,700.42)	4,416,634.74	482,205.78	3,934,428.96
Fund Balance Per General Ledger		30,776,041.16	32,092,938.25	(1,316,897.09)
FUND BALANCE ADJUSTED		35,192,675.90	32,575,144.03	2,617,531.87



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Items For Information Only

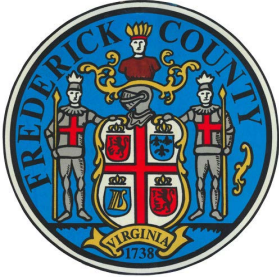
Title: The Finance Director provides an FY 2023 Fund Balance Report ending April 13, 2023.

Attachments:

[FinCmte20230419B3FundBalanceRpt.pdf](#)

County of Frederick, VA
Report on Unreserved Fund Balance
Ending April 13, 2023

Unreserved Fund Balance, End of Year, June 30, 2022	68,737,258
Year End Adjusting Entries	4,401,673
	73,138,931
 Prior Year Funding & Carryforward Amounts	
C/F Clearbrook Fire reno	(26,047)
C/F P&R amphitheater	(55,000)
C/F Gore Convenience Center	(726,790)
Reserve P&R PLAY funds	(7,482)
C/F DSS vehicle	(24,201)
C/F Fire Company Capital	(304,671)
Reserve P&R SGEMF	(14,183)
Return unspent Parks proffer	(24)
C/F Spay/Neuter Fleming trust	(406)
C/F Animal shelter restitution received	(157)
C/F forfeited asset funds	(120,370)
C/F Public Works projects in process	(34,070)
C/F Parks projects in process	(773,018)
VJCCA return upsent FY21 funds	(2,974)
C/F Sheriff vehicles	(132,328)
C/F Sheriff vehicle building	(85,588)
C/F Sheriff SRO rifles	(12,192)
Reserve unspent PEG funds	(25,000)
C/F School Operating for CAP	(1,023,546)
C/F Airport Capital	(27,504)
C/F School restricted funds	(266,148)
	(3,661,700)
 Other Funding / Adjustments	
COR refund - Acar Leasing	(8,958)
COR refund - ARI Fleet	(7,188)
COR refund - DL Peterson	(12,717)
COR refund - Trex	(9,593)
COR refund - Alban Tractor	(19,885)
Sheriff tasers	(10,687)
PP tax reimbursements	(4,637,218)
Transfer to County Capital Fund (F/B above 20%)	(19,586,622)
COR refund - Sprint Spectrum	(15,031)
COR refund - Lease Plan USA	(10,347)
Special election Gainesboro	(21,000)
COR refund - Builders First	(109,028)
COR refund - Gelco Fleet	(33,212)
COR refund - DRB Group	(18,003)
	(24,499,488)
 Fund Balance, April 13, 2023	44,977,743



Finance Committee
Agenda Item Detail
Meeting Date: April 19, 2023
Agenda Section: Items For Information Only

Title: The committee requested discussion and review of the Tax Relief for the Elderly and Tax Deferral programs to be effective for the calendar year 2024.

Attachments: