



## **REPORT AND RECOMMENDATIONS**

### **FINANCE COMMITTEE**

**WEDNESDAY, MAY 17, 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; Jeffrey Boppe; and Angela Wiseman. Non-voting liaison Seth Thatcher, Commissioner of the Revenue.

Committee Member Absent: Non-voting liaison William Orndoff, Treasurer.

Staff present: Sharon Kibler, Assistant Finance Director; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Steve Hawkins, Sheriff Major; Patrick Fly, Deputy Director IT; Jerry Stollings, Court Services Unit Director; and Rich Venskoske, Director of Elections.

Others present: None.

#### **A. Action Items**

- A.1. The Landfill Manager requests a Landfill fund supplemental appropriation in the amount of \$2,784.85.**

This amount represents an auto insurance claim and will be used for repairs. No local funds required. The committee recommends approval.

[FinCmte20230517A1LandfillAutoClaim.pdf](#)

- A.2. The IT Director requests an FY 2024 General Fund supplemental appropriation in the amount not to exceed \$168,200.**

This amount represents a carry forward of unspent funds at the end of FY 2023 for the CAMA software project for the Commissioner of the Revenue. The committee recommends approval.

[FinCmte20230517A2CAMASoftwareCF.pdf](#)

**A.3. The Court Services Unit Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$158,798.**

This amount represents the VJCCCA budget for FY 2024 that was not submitted. Local funds in the amount of \$30,440 are required. The committee recommends approval.

[FinCmte20230517A3VJCCCAFY24Budget.pdf](#)

**A.4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,838.78.**

This amount represents an auto insurance claim and will be used for repairs. No local funds required. The committee recommends approval.

[FinCmte20230517A4SheriffAutoClaim.pdf](#)

**A.5. The Sheriff requests a General Fund supplemental appropriation in the amount of \$250.**

This amount represents a donation to be used toward the building at the impound lot. No local funds required. The committee recommends approval.

[FinCmte20230517A5Donation.pdf](#)

**A.6. The Sheriff requests a General Fund supplemental appropriation in the amount of \$39,179.79.**

This amount represents reimbursements from the DEA, Drug Task Force and Secret Services to be used for overtime and digital forensic equipment. No local funds required. The committee recommends approval.

[FinCmte20230517A6FedReimb.pdf](#)

**A.7. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$27,409.70.**

This amount represents a property damage claim due to storm damage to the roof of the Administration Building. No local funds required. The committee recommends approval.

[FinCmte20230517A7RooflmsClaim.pdf](#)

**A.8. The Director of Elections requests a General Fund supplemental appropriation in the amount of \$12,000.**

This amount represents funds need to move 3 precincts for the June 2023 Republican primary election. Local funds are required. The committee recommends approval.

[FinCmte20230517A8JunePrimary.pdf](#)

**B. Items For Information Only**

B.1. The Finance Director provides a Fund 10 Transfer Report for April 2023.

[FinCmte20230517B1BudgetTxfAPRIL2023.pdf](#)

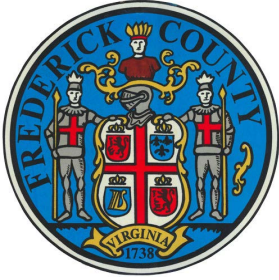
B.2. The Finance Director provides financial statements ending April 30, 2023.

[FinCmte20230517B2FinStmtsAPRIL2023.pdf](#)

B.3. The Finance Director provides an FY 2023 Fund Balance Report ending May 11, 2023.

[FinCmte20230517B3FundBalance.pdf](#)

B.4. The June 2023 Finance Committee meeting has been canceled.



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

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**Title: The Landfill Manager requests a Landfill fund supplemental appropriation in the amount of \$2,784.85.**

This amount represents an auto insurance claim and will be used for repairs. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230517A1LandfillAutoClaim.pdf](#)





**MEMORANDUM**

**TO:** Sharon Kibler  
**FROM:** Ron Kimble, Landfill Manager [REDACTED]  
**THROUGH:** Joe Wilder, Director of Public Works [REDACTED]  
**SUBJECT:** Property Damage Claim Reimbursement Funds Allocation  
**DATE:** May 2, 2023

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The county has been reimbursed through VACORP regarding a claim for repairs to the 2017 Ford F-150 (VIN#1 [REDACTED]) at the Landfill in the amount of \$2,784.85. Date of loss is April 3, 2023, Claim# ([REDACTED]). The amount represents appraisal minus the \$500 deductible. Repairs are on the schedule tentatively for June 20, 2023 have already been made through Sterling Collision & Paint.

We would like to request the funds be appropriated to line item 12-4204-3004-000-002 in which we will allocate the repair.

Please feel free to call or contact me if you have any further questions or concerns regarding this matter.

bls

See Attached

3-012-018990-0001  
C.S. 5/3/23 - corrected 9/9/23



VAcorp

April 20, 2023

FREDERICK  
COUNTY

MAY 01 2023

FINANCE  
DEPARTMENT

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: [REDACTED]

Date of Loss: 4/3/2023

Vehicle: 2017 Ford F-150

VIN: 7717

Dear Jennifer Place,

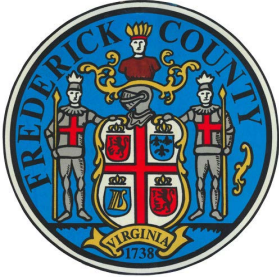
Enclosed please find a VAcorp property damage check in the amount of \$2,784.85. This check is for the repair of the above referenced vehicle. The check amount was determined by the appraisal from S&S Appraisal Services, LLC. in the amount of \$3,284.85 less the member's \$500.00 deductible.

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

Sincerely,

[REDACTED]  
Candance M. Mills  
Claims Associate

Enclosed: check



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

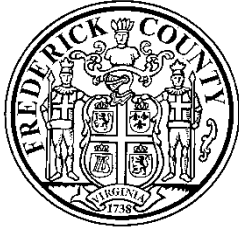
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**Title: The IT Director requests an FY 2024 General Fund supplemental appropriation in the amount not to exceed \$168,200.**

This amount represents a carry forward of unspent funds at the end of FY 2023 for the CAMA software project for the Commissioner of the Revenue. The committee recommends approval.

**Attachments:**

[FinCmte20230517A2CAMASoftwareCF.pdf](#)



## COUNTY OF FREDERICK

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### Information Technologies

Scott Varner, Director of Information Technology

svarner@fcva.us

Voice 540.722.8261

### MEMO

**To:** Finance Committee  
**From:** Scott Varner, Director of Information Technology  
**Subject:** Request for Carry Forward Funds for CAMA Software Project  
**Date:** May 9, 2023

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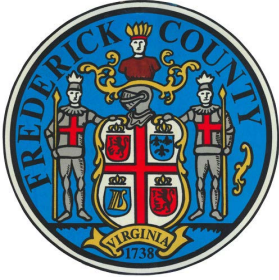
The Information Technology Department requests to carry forward funds for the Commissioner of Revenue CAMA software migration project to cover any unspent funds not to exceed \$168,200 to complete any project items that remain at the end of the fiscal year.

Sincerely,

*Scott Varner*

Scott Varner  
County of Frederick  
Director of Information Technology

4-010-012200-5411-000-000



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

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**Title: The Court Services Unit Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$158,798.**

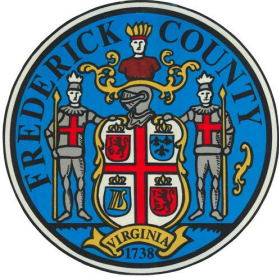
This amount represents the VJCCCA budget for FY 2024 that was not submitted. Local funds in the amount of \$30,440 are required. The committee recommends approval.

**Attachments:**

[FinCmte20230517A3VJCCCAFY24Budget.pdf](#)

## 2023-2024 BUDGET INFORMATION - REVENUES

DEPARTMENT <b>Juvenile Court Probation</b>		DEPARTMENT CODE <b>010-33030</b>				
REVENUE LINE ITEM	FUNDING SOURCES	SOURCES OF FUNDS				TOTAL
		FEES/ OTHER REVENUE	STATE	FEDERAL	PROVIDED FROM LOCAL SOURCES	
1001-001						0
2001-000						0
2002-000						0
2005-000						0
2006-000						0
2008-000						0
2011-000						0
3002-004	Supervision Plan Services (VJCCCA)		128,358			128,358
3002-004	Supervision Plan Services (County)				20,000	20,000
3010-004	Other Contractual Services				2,400	2,400
5204-000	Postage and Telephone				5,640	5,640
5305-000	Motor Vehicle Insurance				400	400
5401-000	Office Supplies				2,000	2,000
						158798
					Local	30440



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,838.78.**

This amount represents an auto insurance claim and will be used for repairs. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230517A4SheriffAutoClaim.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 : May10, 2023  
SUBJECT : Insurance Reimbursement

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The Frederick County Sheriff's Office has received a check from VACoRP totaling \$2,838.78 for the auto claim dated April 3, 2023, involving Deputy Suire. 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.

Thank you,

LWM/adc





FREDERICK  
COUNTY

April 26, 2023

MAY 08 2023

FINANCE  
DEPARTMENT

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: [REDACTED]  
Date of Loss: 04/03/2023  
Vehicle: 2017 Ford Explorer  
VIN: 0202

Dear Jennifer Place,

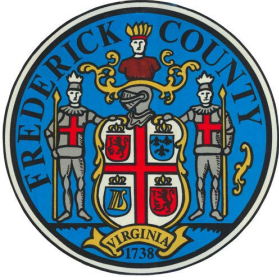
Enclosed please find a VAcorp property damage check in the amount of \$2,838.78. This check is for the repair of the above referenced vehicle. The check amount was determined by the appraisal from S&S Appraisal Services, LLC. in the amount of \$3,338.78 less the member's \$500.00 deductible.

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

Sincerely,

[REDACTED]  
Candance M. Mills  
Claims Associate

Enclosed: check



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

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**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$250.**

This amount represents a donation to be used toward the building at the impound lot. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230517A5Donation.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 – building  
DATE : May 9, 2023

The Frederick County Sheriff's Office has received donations totaling \$250.00. This amount has been posted to 3-010-018990-0006

We are requesting \$250.00 to be appropriated in line item 31020-8900-000-000 (Improvements other than buildings). This amount will go towards the building at the impound lot.

2/21/23 – Lake Frederick Marines \$250.00

Thank you,

LWM/adc

C.S. 5/4/23

I

LAKE FREDERICK VETERANS ASSOC 11-22

1011

1 [REDACTED]  
L [REDACTED]

68-251/514  
05

April 23, 2023

Date

CHECK ARMOR  
TRADE PROTECTION

Pay to the  
Order of

Frederick County Sheriff's Dept

\$ 250.00

Two Hundred Fifty and 00/100

Dollars

Photo  
Safe  
Deposit®  
Details on back

[REDACTED]

[REDACTED]

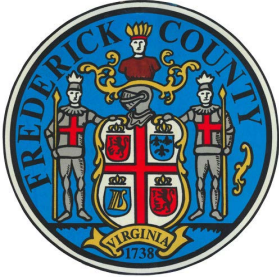
For

[REDACTED]

MP

Harland Clarke

INTOUCH'S CUSTOM CREATIONS



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$39,179.79.**

This amount represents reimbursements from the DEA, Drug Task Force and Secret Services to be used for overtime and digital forensic equipment. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230517A6FedReimb.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 : DEA Federal Reimbursements  
DATE : May 9, 2023

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Frederick County Sheriff's Office has received reimbursements totaling \$39,179.79. The reimbursements are from the DEA, Drug Task Force, and the United States Secret Services. This amount has been posted to 3-010-033010-0025.

We are requesting \$35,112.26 to be appropriated in our overtime line item 4-010-031020-1005-000-000.

- DEA total = \$30,910.05
- Drug Task Force total = \$4,202.21

We are requesting \$4,067.53 to be appropriated in our office supply line item 4-010-031020-5401-000-000. This amount is a reimbursement from the United State Secret Services for the digital forensic purchases we made February 6, 2023.

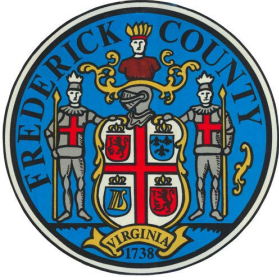
- United States Secret Services total = \$4,067.53

Thank you.

LWM



Amount	OT Date	Date posted	
\$1,643.73	July 3, July 30, 2022	12/12/2022	
\$1,477.95	October 23 - November 19 2022	1/30/2023	
\$3,251.20	November 20 - Dec 17, 2022	1/31/2023	
\$2,640.04	November 19 - Dec 17, 2022	1/27/2023	
\$964.63	9/25/22 - 9/30/22	1/25/2023	
\$4,202.21	Drug task force		
\$609.60	Dec. 18 2022 - jan 14, 2023		
\$919.27	Dec. 18 2022 - jan 14, 2023	4/5/2023	
\$3,149.60	Feb 12 - March 11, 2023	3/31/2023	
\$3,756.98	Feb 12 - March 11, 2023	4/27/2023	
\$1,320.80	March 12 - April 8, 2023	4/25/2023	
\$1,116.94	Jan 15 - Feb 11 2023	2/28/2023	
\$1,727.20	Jan 15 - Feb 11 2023	3/8/2023	
\$2,999.10	20-DEA-660981	4/24/2023	
\$4,067.53	United Stated Secret Services reimb.		- for digital forensic purchase made on 2/6/23
\$3,341.53	10/23 - 11/19/22 & 3/12 - 4/2/23	4/5/2023	two amounts combined for
\$1,077.62	October 1 - Oct. 22, 2022	3/4/2023	. \$2362.78 & \$978.75
\$913.86	March 12 - April 8, 2023	4/28/2023	
<b>\$39,179.79</b>			



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

---

**Title: The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$27,409.70.**

This amount represents a property damage claim due to storm damage to the roof of the Administration Building. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230517A7RoofInsClaim.pdf](#)





## COUNTY of FREDERICK

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**Jay E. Tibbs**  
Deputy County Administrator

540/665-6382  
Fax: 540/667-0370  
E-mail: jtibbs@fcva.us

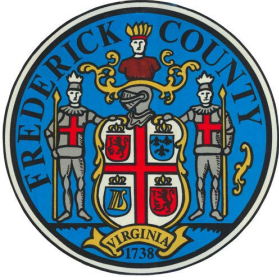
**TO:** Finance Committee  
**FROM:** Jay E. Tibbs, Deputy County Administrator  
**DATE:** May 10, 2023  
**RE:** Appropriation of Insurance Claim

This is a request for a General Fund supplemental appropriation in the amount of \$27,409.70. This amount represents the final payment of a property damage claim due to storm damage to the roof of the County Administration Building.

The insurance reimbursement should be appropriated to GL 4-010-093010-5890-000-000.

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

BT 230431 1/17/23  
3-010-018990-0001



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Action Items

---

**Title: The Director of Elections requests a General Fund supplemental appropriation in the amount of \$12,000.**

This amount represents funds need to move 3 precincts for the June 2023 Republican primary election. Local funds are required. The committee recommends approval.

**Attachments:**


[FinCmte20230517A8JunePrimary.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 20<sup>th</sup> Republican Party Primary Election

Date: Thursday, May 11, 2023

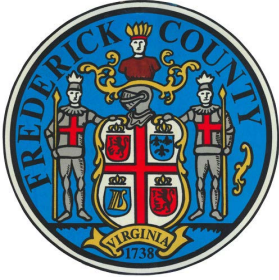
The Director of Elections requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, May 17, 2023, meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the June 20, 2023, Republican Party Primary Election to move three precincts.

The amount of the Supplemental Budget Request is \$12,000.

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

June 20 Primary Election

Line item		Amount	
13010-3006-000	Printing and Binding	9000	<b>9000</b>
13010-3007-000	Advertising	1000	<b>1000</b>
13010-5204-000	Postage	200	<b>200</b>
13010-5401-000	Paper/Office Supplies	1700	<b>1700</b>
13020-5506-000	Travel	100	<b>100</b>
			<b>12000</b>



Finance Committee  
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Agenda Section: Items For Information Only

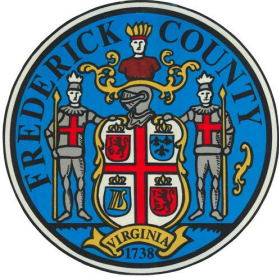
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**Title:** The Finance Director provides a Fund 10 Transfer Report for April 2023.

**Attachments:**

[FinCmte20230517B1BudgetTxfAPRIL2023.pdf](#)

DATE	BUDGET TRANSFERS APRIL 2023 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/1/2023	DSS ADMINISTRATION	TRANSFER FUNDS FOR DSS VEHICLE	5316	8005	000	000	35,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(35,000.00)
4/6/2023	OTHER	LAKESIDE CODE CLEANUP	1224	5415	000	000	63,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(63,000.00)
4/7/2023	GENERAL ENGINEERING/ADMINISTRATION	ADDITIONAL FUEL COST	4201	3004	000	002	(1,500.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	4003	000	002	1,500.00
4/7/2023	PUBLIC SAFETY ADMINISTRATION	PURCHASING OF SUPPLIES	3506	3004	000	001	(4,000.00)
	PUBLIC SAFETY ADMINISTRATION		3506	5413	000	000	4,000.00
4/7/2023	GENERAL ENGINEERING/ADMINISTRATION	REPAIR OF CONFERENCE ROOM	4201	5401	000	000	(25.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	3004	000	001	25.00
4/7/2023	TREASURER	TO COVER COST OF NEW DRIVE IN COUNTER	1213	3002	000	000	(2,500.00)
	TREASURER		1213	5401	000	000	2,500.00
4/7/2023	ROAD ADMINISTRATION	TO COVER ROAD ADMINISTRATION SHORTAGE MISSED INVOICE 2022	4102	3010	000	000	1,500.00
	PLANNING		8101	5506	000	000	(1,500.00)
4/7/2023	COMMONWEALTH'S ATTORNEY	TO FUND OTHER OPERATING SUPPLIES	2201	5401	000	000	(500.00)
	COMMONWEALTH'S ATTORNEY		2201	5413	000	000	500.00
4/10/2023	PUBLIC SAFETY COMMUNICATION	COVER FUEL COSTS INCURRED	3506	3004	000	001	(150.00)
	PUBLIC SAFETY COMMUNICATION		3506	4003	000	002	150.00
4/10/2023	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY2023	4305	5506	000	000	(700.00)
	ANIMAL SHELTER		4305	5402	000	001	700.00
4/13/2023	OTHER	TO COVER ADDITIONAL WORK FOR BOWMAN LAKE PROJECT	1224	3002	000	000	(4,000.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	8900	000	001	4,000.00
4/13/2023	BOARD OF SUPERVISORS	WINCHESTER STAR BOARD OF SUPERVISORS PUBLIC HEARING AD	1101	5506	000	000	(4,200.00)
	BOARD OF SUPERVISORS		1101	3007	000	000	4,200.00
4/17/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	ELECTRIC HOOKUPS/PARKING LOT PRIOR TO PAVING	4304	8900	000	005	17,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(17,000.00)
4/19/2023	PUBLIC SAFETY COMMUNICATION	COVER FUEL COSTS INCURRED	3506	3004	000	001	(450.00)
	PUBLIC SAFETY COMMUNICATION		3506	4003	000	002	450.00
4/19/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS FOR GAS HEATING AT PUBLIC SERVICE BUILDING	4304	3010	000	005	(3,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	005	3,000.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	052	(3,600.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5102	000	021	3,600.00
4/24/2023	FIRE AND RESCUE	EQUIPMENT FIRE AND RESCUE F150	3505	8005	000	000	34,752.32
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(34,752.32)
4/25/2023	COUNTY ADMINISTRATOR	PROMOTIONS 4/23	1201	1001	000	031	(1,672.29)
	COUNTY ADMINISTRATOR		1201	1001	000	037	1,672.29
	FIRE AND RESCUE		3505	1007	000	000	(208.00)
	FIRE AND RESCUE		3505	1001	000	119	208.00
	PARKS AND RECREATION ADMINISTRATION		7101	1001	000	012	(1,011.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1001	000	015	1,011.00
4/25/2023	COMMONWEALTH'S ATTORNEY	TO FUND TRAVEL	2201	5401	000	000	(2,500.00)
	COMMONWEALTH'S ATTORNEY		2201	5506	000	000	2,500.00
4/26/2023	RECREATION CENTERS AND PLAYGROUNDS	SUMMER UNIFORM NEEDS	7104	3010	000	000	(8,850.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	8,850.00
4/26/2023	MANAGEMENT INFORMATION SYSTEMS	TO COVER A SHORTAGE IN LINE ITEM	1222	5401	000	000	(29.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5801	000	000	29.00
4/27/2023	ELECTORAL BOARD AND OFFICIALS	INTEGRA SOFTWARE PURCHASE	1301	3010	000	000	(14,350.00)
	ELECTORAL BOARD AND OFFICIALS		1301	5413	000	000	14,350.00
4/27/2023	RECREATION CENTERS AND PLAYGROUNDS	SUMMER CAMP SHIRTS	7104	3010	000	000	(2,000.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	2,000.00
4/28/2023	INFORMATION TECHNOLOGY	COR CAMA SOFTWARE	1220	5411	000	000	209,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(209,000.00)
4/28/2023	INFORMATION TECHNOLOGY	TO PAY FOR SHI SQL SERVER	1220	5411	000	000	9,200.00
	INFORMATION TECHNOLOGY		1220	3005	000	000	(9,200.00)
5/2/2023	PUBLIC SAFETY COMMUNICATIONS	COVER VEHICLE MAINTENANCE	3506	3004	000	001	(200.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3004	000	002	200.00
5/2/2023	ELECTORAL BOARD AND OFFICIALS	INTEGRA SOFTWARE PURCHASE	1301	3010	000	000	(19,350.00)
	ELECTORAL BOARD AND OFFICIALS		1301	5411	000	000	19,350.00
5/2/2023	COMMISSIONER OF THE REVENUE	PAYMENT OF BOARD OF EQUILIZATION SERVICES	1209	5506	000	000	(1,600.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1006	000	000	1,600.00
5/2/2023	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST ADOPTION INCENTIVE	5317	5817	000	000	(2,000.00)
	DEPARTMENT OF SOCIAL SERVICES		5317	5820	000	000	2,000.00
5/2/2023	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST ADULT PROTECTIVE SERVICES	5317	5835	000	000	(15,200.00)
	DEPARTMENT OF SOCIAL SERVICES		5317	5895	000	000	15,200.00
5/2/2023	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST FOR PURCHASE OF VEHICLE	5316	5202	000	000	(6,771.75)
	DEPARTMENT OF SOCIAL SERVICES		5316	8005	000	000	6,771.75
5/2/2023	DEPARTMENT OF SOCIAL SERVICES	ADJUST PUBLIC ASSISTANCE LOCAL ONLY FUNDING	5317	5872	000	000	(5,000.00)
	DEPARTMENT OF SOCIAL SERVICES		5317	5819	000	000	5,000.00
5/2/2023	DEPARTMENT OF SOCIAL SERVICES	TO ADJUST SNAPNET PS EXPENSE ALLOCATION	5317	5872	000	000	(5,000.00)
	DEPARTMENT OF SOCIAL SERVICES		5317	5844	000	000	5,000.00
5/2/2023	DEPARTMENT OF SOCIAL SERVICES	TO REALLOCATE SALARY FUNDS INTO OVERTIME/COMP MED	5316	1001	000	000	(23,390.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	1005	000	000	23,390.00
5/2/2023	DEPARTMENT OF SOCIAL SERVICES		5316	1001	000	000	(12,610.00)
	DEPARTMENT OF SOCIAL SERVICES		5316	1005	000	000	12,610.00
5/4/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSTALL NEW LED LIGHTS IN BATHROOM AT ROUND HILL	4304	3010	000	005	(2,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	008	2,000.00
5/4/2023	COMMISSIONER OF THE REVENUE	PUBLICATION OF NOTICE OF ADDITIONAL BOE HEARING	1209	5401	000	000	(443.00)
	COMMISSIONER OF THE REVENUE		1209	3007	000	000	443.00



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Items For Information Only

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**Title:** The Finance Director provides financial statements ending April 30, 2023.

**Attachments:**

[FinCmte20230517B2FinStmtsAPRIL2023.pdf](#)

County of Frederick  
General Fund  
APRIL 30, 2023

ASSETS	FY23 <u>4/30/23</u>	FY22 <u>4/30/22</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	29,901,838.44	34,362,747.94	(4,460,909.50) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	371,599.00	379,989.05	(8,390.05)
Taxes, Commonwealth, Reimb.P/P	9,100,276.36	166,548,388.58	(157,448,112.22) *B
Streetlights	751.61	23,529.30	(22,777.69)
Miscellaneous Charges	54,569.62	73,054.95	(18,485.33)
Prepaid Postage	1,489.53	6,186.07	(4,696.54)
GL controls (est.rev / est. exp)	<u>(30,570,619.76)</u>	<u>(30,439,189.07)</u>	<u>(131,430.69)</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>8,861,459.80</u></b>	<b><u>170,956,261.82</u></b>	<b><u>(162,094,802.02)</u></b>
LIABILITIES			
Accrued Wages Payable	1,611,803.87	1,526,742.87	85,061.00
Performance Bonds Payable	1,447,763.94	1,272,148.33	175,615.61
Taxes Collected in Advance	839,969.92	77,080.46	762,889.46 *C
Deferred Revenue	<u>9,210,498.91</u>	<u>166,699,838.71</u>	<u>(157,489,339.80)</u> *D
<b>TOTAL LIABILITIES</b>	<b>13,110,036.64</b>	<b>169,575,810.37</b>	<b>(156,465,773.73)</b>
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	2,243,273.76	1,536,927.91	706,345.85 (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	5,842,327.67	5,106,217.71	736,109.96 (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	0.00	436,270.00	(436,270.00)
Undesignated Adjusted Fund Balance	<u>(15,726,912.70)</u>	<u>(8,946,308.13)</u>	<u>(6,780,604.57)</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>(4,248,576.84)</u></b>	<b><u>1,380,451.45</u></b>	<b><u>(5,629,028.29)</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>8,861,459.80</u></b>	<b><u>170,956,261.82</u></b>	<b><u>(162,094,802.02)</u></b>

**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 Timing of the Posting of the Tax Levy for Personal Property, Real Estate, Star Fort, and Street Lights.

\*C Prepayment of taxes.

\*D 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	237,854,641	215,511,318	22,343,324
Appropriations	(140,281,235)	(128,975,567)	(11,305,668)
Est. Transfers to Other Funds	(130,387,300)	(118,511,867)	(11,875,433)
Encumbrances	2,243,274	1,536,928	706,346
<b>Total</b>	<b>(30,570,620)</b>	<b>(30,439,188)</b>	<b>(131,431)</b>

**(2) General Fund Purchase Orders 4/30/23**

	Amount	
<b>County Office Buildings</b>	37,268.00	Cooling Tower Support Steel Repair/County Administration Building
	83,580.00	Vehicle Exhaust Removal System Millwood Station
	7,697.00	Repair Sidewalk Public Safety Building
	17,100.00	Install Circuit Panel with Receptables for Block Heater at PSB for Parking Lot
	140,625.00	Parking Lot Repair Public Safety Building
	5,277.00	4 Loops to be cut-Exit and Entrance Gates Public Safety Building
<b>Fire and Rescue</b>	117,722.20	Uniforms
	12,184.00	Pump,Hose,Ladder,Aerial Testing
	515.06	Swift Water Team Purchases
	(665.32)	Vehicle Emergency Lighting and Equipment
	9,373.76	Medical Supplies
<b>IT</b>	1,974.24	Cisco Catalyst
	58,721.09	PC Refresh 22-23
<b>Maintenance Administration</b>	43,580.59	2022 Ford F-150 Truck
<b>Other</b>	71,138.97	Lakeside Condo Renovation
<b>Parks and Recreation</b>	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)
	8,790.00	Clearbrook Park Pool Zero Depth Beach Entry Tile Replacement
	21,916.90	Race T-Shirts(Apple Blossom and Trails)
	276,953.00	Main Playground Replacement Clearbrook Park
	14,008.00	Race Awards
	86,324.83	Sherando Park Abex Playground Replacement W/Installation
<b>Public Safety</b>	31,000.00	Emergency Radio Equipment Replacement Relocation
<b>Registrar</b>	5,585.00	(2) Ballot on Demand Printers
<b>Sheriff</b>	9,781.05	Body Armour and Carriers
	8,086.30	Ammunition
	6,448.00	Dry Suits for Diving
	511,130.20	(13) Ford Police Intereceptors
	294,572.18	Uplifting for New Vehicles
	10,058.48	(22) Smith & Wesson Night Sight
	155,616.41	Uplifting for New Vehicles
	7,070.00	(10) Portable Motorola Radios
<b>Total</b>	<b>2,243,273.76</b>	<b>0</b>

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @ 4/30/23	4,044,273.57	60,349.82	406,251.20	1,331,453.08	5,842,327.67

Administration	11,865.76
Bridges	17,014.32
Historic Preservation	129,000.00
Library	376,631.00
Sheriff	141,372.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Road Imp.&Transportation	591,125.00
<b>Total Other Proffers</b>	<b>1,331,453.08</b>

(4) Fund Balance Adjusted	
Beginning Balance 4/23	44,907,742.52
Revenue 4/23	150,213,638.55
Expenditures 4/23	(92,117,675.28)
Transfers 4/23	(118,730,618.49)
<b>Ending Balance 4/23</b>	<b>(15,726,912.70)</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 April 30, 2023

<b>REVENUES:</b>	<u>Appropriated</u>	FY23 4/30/23 <u>Actual</u>	FY22 4/30/22 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	160,030,000.00	79,116,919.07	73,196,237.77	5,920,681.30 (1)
Other local taxes	48,934,660.00	36,444,070.39	34,507,405.94	1,936,664.45 (2)
Permits & Privilege fees	2,146,385.00	2,924,538.88	2,158,186.70	766,352.18 (3)
Revenue from use of money and property	450,018.00	3,216,068.68	425,451.64	2,790,617.04 (4)
Charges for Services	4,252,660.00	2,692,040.42	2,535,215.71	156,824.71
Miscellaneous	623,237.12	962,977.01	505,091.48	457,885.53
Recovered Costs	2,144,249.00	1,975,956.88	1,954,815.95	21,140.93 (5)
Proffers	0.00	1,668,388.87	2,814,255.71	(1,145,866.84) (5)
Intergovernmental:				
Commonwealth	19,173,431.24	21,164,406.79	15,890,739.05	5,273,667.74 (6)
Federal	100,000.86	48,271.56	72,178.35	(23,906.79) (7)
Transferred from County Capital	0.00	0.00	3,207,350.46	(3,207,350.46)
Transferred from the Cares Act	0.00	0.00	1,509,000.00	(1,509,000.00)
<b>TOTAL REVENUES</b>	<b>237,854,641.22</b>	<b>150,213,638.55</b>	<b>138,775,928.76</b>	<b>11,437,709.79</b>
 <b>EXPENDITURES:</b>				
General Administration	27,229,894.84	23,349,778.03	14,489,691.84	8,860,086.19
Judicial Administration	3,535,777.14	2,737,899.91	2,550,558.51	187,341.40
Public Safety	56,332,024.51	43,362,489.96	41,145,616.22	2,216,873.74
Public Works	8,564,285.55	5,548,183.14	4,533,485.66	1,014,697.48
Health and Welfare	12,893,427.00	8,241,010.58	8,057,277.42	183,733.16
Education	55,000.00	27,500.00	60,981.00	(33,481.00)
Parks, Recreation, Culture	11,458,210.57	6,757,981.07	5,445,703.53	1,312,277.54
Community Development	2,535,190.41	2,092,832.59	2,003,004.33	89,828.26
<b>TOTAL EXPENDITURES</b>	<b>122,603,810.02</b>	<b>92,117,675.28</b>	<b>78,286,318.51</b>	<b>13,831,356.77 (8)</b>
 <b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	148,064,724.72	118,730,618.49	111,037,981.65	7,692,636.84 (9)
 <b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(32,813,893.52)</b>	<b>(60,634,655.22)</b>	<b>(50,548,371.40)</b>	<b>10,086,283.82</b>
 <b>Fund Balance per General Ledger</b>		<b>44,907,742.52</b>	<b>41,602,063.27</b>	<b>3,305,679.25</b>
 <b>Fund Balance Adjusted to reflect Income Statement 4/30/23</b>		<b>(15,726,912.70)</b>	<b>(8,946,308.13)</b>	<b>(6,780,604.57)</b>

(1)General Property Taxes	FY23	FY22	Increase/Decrease
Real Estate Taxes	37,592,526	37,074,540	517,986
Public Services	1,552,954	1,337,014	215,940
Personal Property	37,957,261	32,962,348	4,994,913
Penalties and Interest	1,587,940	1,339,816	248,124
Credit Card Chgs./Delinq.Advertising	14,493	26,885	(12,392)
Adm.Fees For Liens&Distress	411,744	455,636	(43,892)
	79,116,919	73,196,239	5,920,680

**(2) Other Local Taxes**

Local Sales and Use Tax	14,292,223.69	13,500,107.91	792,115.78
Communications Sales Tax	632,886.07	648,069.03	(15,182.96)
Utility Taxes	2,949,928.84	2,747,927.18	202,001.66
Business Licenses	9,694,216.03	8,698,147.60	996,068.43
Auto Rental Tax	182,749.40	163,069.09	19,680.31
Motor Vehicle Licenses Fees	595,380.34	686,507.74	(91,127.40)
Recordation Taxes	2,039,876.86	2,514,831.58	(474,954.72)
Meals Tax	5,055,275.12	4,622,463.46	432,811.66
Lodging Tax	986,534.05	911,080.44	75,453.61
Street Lights	10,937.89	11,211.91	(274.02)
Star Fort Fees	4,062.10	3,990.00	72.10
<b>Total</b>	<b>36,444,070.39</b>	<b>34,507,405.94</b>	<b>1,936,664.45</b>

**(3)Permits&Privileges**

Dog Licenses	27,172.00	28,979.00	(1,807.00)
Land Use Application Fees	10,000.00	6,150.00	3,850.00
Transfer Fees	2,829.82	3,610.80	(780.98)
Development Review Fees	383,385.71	632,386.64	(249,000.93)
Building Permits	1,404,242.09	934,681.21	469,560.88 *3
2% State Fees	3,324.38	1,714.05	1,610.33
Electrical Permits	580,102.00	130,573.00	449,529.00 *3
Plumbing Permits	23,171.88	18,977.00	4,194.88
Mechanical Permits	81,675.00	87,809.00	(6,134.00)
Sign Permits	5,500.00	4,925.00	575.00
Land Disturbance Permits	393,786.00	295,431.00	98,355.00 *3
Institutional Inspections Permit	7,650.00	7,850.00	(200.00)
Septic Haulers Permit	-	200.00	(200.00)
Sewage Installation License	300.00	300.00	-
Transfer Development Rights	1,400.00	4,400.00	(3,000.00)
Small Cell Tower Permit	-	200.00	(200.00)
<b>Total</b>	<b>2,924,538.88</b>	<b>2,158,186.70</b>	<b>766,352.18</b>

**(4) Revenue from use of**

Money	3,115,943.55	171,807.37	2,944,136.18 *1
Property	100,125.13	253,644.27	(153,519.14) *2
<b>Total</b>	<b>3,216,068.68</b>	<b>425,451.64</b>	<b>2,790,617.04</b>

\*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
	4/30/23	4/30/22	
Recovered Costs Treasurer's Office	74,376.00	816.00	73,560.00
Recovered Costs Social Services	61,141.28	58,852.12	2,289.16
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	622,265.85	384,662.75	237,603.10
Recovered Cost Fire Companies	177,389.17	175,620.57	1,768.60
Recovered Costs Sheriff	108,100.00	134,560.00	(26,460.00)
Recovered Cost Cares Act	-	305,999.32	(305,999.32)
Reimbursement Circuit Court	11,482.73	6,703.96	4,778.77
Reimbursement Public Works	844.52	650.00	194.52
Clarke County Container Fees	60,803.83	64,702.84	(3,899.01)
City of Winchester Container Fees	54,964.31	50,026.55	4,937.76
Refuse Disposal Fees	111,332.48	103,524.54	7,807.94
Recycling Revenue	14,630.10	17,543.60	(2,913.50)
Sheriff Restitution	805.05	-	805.05
Container Fees Bowman Library	1,980.95	1,576.23	404.72
Restitution Other	786.84	1,589.23	(802.39)
Litter-Thon/Keep VA Beautiful Grant	1,000.00	-	1,000.00
Reimb.of Expenses Gen.District Court	16,152.01	14,151.41	2,000.60
Gasoline Tax Refund-VPA	22,922.70	-	22,922.70
Reimb.Task Force	65,239.21	64,428.44	810.77
Sign Deposits	-	500.00	(500.00)
Reimb. Elections	(12,580.66)	3,770.00	(16,350.66)
Westminister Canterbury Lieu of Tax	19,692.00	39,384.00	(19,692.00)
Labor-Grounds Maint.Fred.Co. Schools	272,652.20	207,504.14	65,148.06
Comcast PEG Grant	56,066.50	80,866.00	(24,799.50)
Fire School Programs	4,250.00	6,930.00	(2,680.00)
Clerks Reimbursement to County	5,023.72	7,764.40	(2,740.68)
Reimb. Sheriff	12,734.82	10,165.22	2,569.60
Subtotal Recovered Costs	1,975,956.88	1,954,815.95	21,140.93
Proffers Fire Department	-	30,000.00	(30,000.00)
Proffers Other	52,000.00	1,141,128.00	(1,089,128.00)
Proffer Dogwood Village-Parks&Recreation	-	7,485.59	(7,485.59)
Proffer Sovereign Village	-	29,269.84	(29,269.84)
Proffer Snowden Bridge	497,555.10	813,208.14	(315,653.04)
Proffer Cedar Meadows	-	24,405.00	(24,405.00)
Proffer Madison Village	598,699.20	243,922.50	354,776.70
Proffer Freedom Manor	5,750.00	14,500.00	(8,750.00)
Proffer The Village at Middletown	221,028.57	-	221,028.57
Proffer Newtown Landing	-	510,336.64	(510,336.64)
Proffer Senseny Village	155,000.00	-	155,000.00
Proffer Winchester Landing	34,120.00	-	34,120.00
Proffer Abram's Chase	3,835.00	-	3,835.00
Proffer Seasons at Middletown Place	100,401.00	-	100,401.00
Subtotal Proffers	1,668,388.87	2,814,255.71	(1,145,866.84)
Grand Total	3,644,345.75	4,769,071.66	(1,124,725.91)

\*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	
	4/30/2023	4/30/2022	Increase/Decrease
Motor Vehicle Carriers Tax	39,898.80	39,495.49	403.31
Mobile Home Titling Tax	136,137.40	86,595.75	49,541.65
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.	495,615.30	472,391.48	23,223.82
Shared Expenses Sheriff	2,466,887.48	2,404,466.61	62,420.87
Shared Expenses Comm.of Rev.	212,914.36	187,435.06	25,479.30
Shared Expenses Treasurer	169,880.67	157,844.44	12,036.23
Shared Expenses Clerk	432,314.72	385,897.97	46,416.75
Public Assistance Grants	4,335,260.80	4,179,209.25	156,051.55
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	1,379.60	708.83	670.77
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	158,275.04	101,531.00	56,744.04
Sheriff's State Grants	100,440.26	105,084.61	(4,644.35)
Parks State Grants	5,766.00	23,900.00	(18,134.00)
JJC Grant Juvenile Justice	98,520.00	128,358.00	(29,838.00)
Rent/Lease Payments	192,665.30	203,891.46	(11,226.16)
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	224,886.51	251,927.38	(27,040.87)
State Forfeited Asset Funds	22,170.49	11,753.73	10,416.76
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	21,164,406.79	15,890,739.05	5,273,667.74

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

**County of Frederick**

**General Fund**

April 30, 2023

<b>(7) Federal Revenue</b>	FY23	FY22	Increase/Decrease
Federal Funds Sheriff	48,271.56	71,136.23	(22,864.67)
Emergency Services Grant -Federal	-	200.00	(200.00)
Federal Forfeited Assets-Treasury	-	842.12	(842.12)
<b>Total</b>	<b>48,271.56</b>	<b>72,178.35</b>	<b>(23,906.79)</b>

**(8) Expenditures**

Expenditures increased \$13.8 million. **General Administration** increased \$8.9 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 \$2.2 million and includes an increase of \$1.5 million for the local contribution to the Jail. **Parks and Recreation** increased \$1.3 million and includes Abrams Creek Trail schematic design, Clearbrook Park pickleball court pad and access trail, and the Sherando Park playground Equipment.

Transfers increased. \$7,692,636.84. See chart below:

<b>(9) Transfers Increased \$7,692,636.84</b>	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	10,019,018.00	-	10,019,018.00
Transfer to Debt Service County	1,891,220.40	2,196,029.52	(304,809.12)
Transfer to School Operating Capital	1,023,546.00	-	1,023,546.00
Operational Transfers	(206,375.46)	(205,647.41)	(728.05)
Reserve for Merit/COLA Increases	3,782.11	3,081.75	700.36
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)
	<b>118,730,618.49</b>	<b>111,037,981.65</b>	<b>7,692,636.84</b>

\*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) Apparaus in FY22.

County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 April 30, 2023

ASSETS	FY23 <u>4/30/23</u>	FY22 <u>4/30/22</u>	Increase <u>(Decrease)</u>
Cash	13,746,868.90	10,268,550.27	3,478,318.63 *1
Receivable Arrears Pay Deferred	99,351.73	108,223.64	(8,871.91)
GL controls(est.rev/est.exp)	<u>(982,957.11)</u>	<u>(2,682,011.00)</u>	<u>1,699,053.89</u>
<b>TOTAL ASSETS</b>	<b><u>12,863,263.52</u></b>	<b><u>7,694,762.91</u></b>	<b><u>5,168,500.61</u></b>
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>
<b>TOTAL LIABILITIES</b>	<b><u>3,491,214.66</u></b>	<b><u>3,288,870.81</u></b>	<b><u>202,343.85</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	438,265.23	39,377.25	398,887.98
Fund Balance	<u>8,933,783.63</u>	<u>4,366,514.85</u>	<u>4,567,268.78</u> *2
<b>TOTAL EQUITY</b>	<b><u>9,372,048.86</u></b>	<b><u>4,405,892.10</u></b>	<b><u>4,966,156.76</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>12,863,263.52</u></b>	<b><u>7,694,762.91</u></b>	<b><u>5,168,500.61</u></b>

**NOTES:**

\*1 Cash increased \$3,478,318.63. Refer to the following page for comparative statement of revenue expenditures and changes in fund balance.

\*2 Fund balance increased \$4,567,268.78. 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 \$4,653,496.56.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY23</u>
Prisoner Billing:	26,620.75
Compensation Board Reimbursement 4/23	<u>692,720.54</u>
<b>Total</b>	<b>719,341.29</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 April 30, 2023

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY23 4/30/23 <u>Actual</u>	FY22 4/30/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	437.84	350.96	86.88
Interest	20,000.00	214,735.96	13,592.81	201,143.15
Salvage and Surplus	-	-	4,675.00	(4,675.00)
Supervision Fees	49,163.00	19,772.75	16,753.88	3,018.87
Drug Testing Fees	300.00	540.00	360.00	180.00
Work Release Fees	348,000.00	235,271.89	230,654.83	4,617.06
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	17,934.03	12,180.46	5,753.57
Phone Commissions	550,000.00	391,612.80	361,253.64	30,359.16
Food & Staff Reimbursement	68,000.00	49,050.39	51,511.73	(2,461.34)
Elec.Monitoring Part.Fees	87,000.00	7,730.83	35,852.79	(28,121.96)
Share of Jail Cost Commonwealth	1,415,000.00	965,114.64	1,079,886.28	(114,771.64)
Medical & Health Reimb.	65,000.00	34,804.34	15,559.94	19,244.40
Shared Expenses CFW Jail	6,150,000.00	5,194,841.61	4,998,931.50	195,910.11
State Grants	314,016.00	267,951.00	167,449.00	100,502.00
DOC Medical Reimb.	0.00	1,098.40	238,224.31	(237,125.91)
Local Offender Probation	370,005.00	298,429.00	183,381.00	115,048.00
Pretrial Expansion Grant	346,865.00	209,577.00	82,203.00	127,374.00
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
<b>TOTAL REVENUES</b>	<b>26,160,947.00</b>	<b>24,269,600.48</b>	<b>21,321,654.13</b>	<b>3,103,946.35</b>
<b>EXPENDITURES:</b>	<b>27,582,169.34</b>	<b>19,616,103.92</b>	<b>20,180,329.62</b>	<b>(564,225.70)</b>
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(1,421,222.34)</b>	<b>4,653,496.56</b>	<b>1,141,324.51</b>	<b>3,512,172.05</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>	<b>-</b>	<b><u>4,280,287.07</u></b>	<b><u>3,225,190.34</u></b>	<b><u>1,055,096.73</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 4/30/23</b>	<b>-</b>	<b>8,933,783.63</b>	<b>4,366,514.85</b>	<b>4,567,268.78</b>



County of Frederick  
Fund 12 Landfill  
April 30, 2023

ASSETS	FY23 <u>4/30/23</u>	FY22 <u>4/30/22</u>	Increase (Decrease)
Cash	44,202,541.31	38,416,406.36	5,786,134.95
Receivables:			
Accounts Receivable	48,928.68	3,449.27	45,479.41
Fees	761,146.95	1,003,302.08	(242,155.13) *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>61,786,207.00</u>	<u>57,958,228.76</u>	<u>3,827,978.24</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	187,340.08	199,328.15	(11,988.07)
Accrued Remediation Costs	15,698,752.59	14,967,392.18	731,360.41 *2
Deferred Revenue Misc.Charges	48,928.68	3,449.27	45,479.41
Accrued Wages Payable	<u>57,194.70</u>	<u>55,918.70</u>	<u>1,276.00</u>
TOTAL LIABILITIES	<u>15,992,216.05</u>	<u>15,226,088.30</u>	<u>764,851.75</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>35,218,596.95</u>	<u>32,873,698.46</u>	<u>2,344,898.49</u> *4
TOTAL EQUITY	<u>45,793,990.95</u>	<u>42,732,140.46</u>	<u>3,061,850.49</u>
TOTAL LIABILITY AND EQUITY	<u>61,786,207.00</u>	<u>57,958,228.76</u>	<u>3,827,978.24</u>

**NOTES:**

\*1 Landfill receivables increased \$45,479.41. Landfill fees at 4/23 were \$727,424.29 compared to \$750,179.42 at 4/22 for a decrease of \$22,755.13. Delinquent fees at 4/23 were \$82,106.30 compared to \$313,209.48 at 4/22 for a decrease of \$231,103.18.

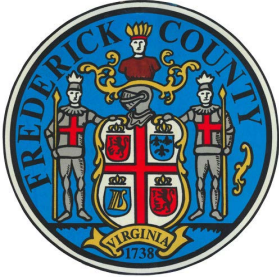
\*2 Remediation increased \$731,360.41 and includes \$723,522.00 for post closure and \$7,838.41 in interest.

\*3 The encumbrance balance at 4/30/23 was \$716,952.00 for (2) CAT 963 track loaders.

\*4 Fund balance increased \$2,344,898.49. 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 \$4,442,555.79 year to date revenue less expenses.

County of Frederick  
Comparative Statement of Revenue, Expenditures  
and Changes in Fund Balance  
April 30, 2023

FUND 12 LANDFILL REVENUES		FY23 4/30/23	FY22 4/30/22	YTD Actual
	<u>Appropriated</u>	<u>Actual</u>	<u>Actual</u>	<u>Variance</u>
Credit Card Charges	0.00	3,932.56	4,830.67	(898.11)
Interest on Bank Deposits	50,000.00	942,441.85	34,493.90	907,947.95
Salvage and Surplus	130,000.00	150,914.80	183,614.74	(32,699.94)
Sanitary Landfill Fees	7,934,550.00	6,571,006.08	6,375,972.74	195,033.34
Charges to County	0.00	534,153.39	563,667.06	(29,513.67)
Charges to Winchester	0.00	195,206.70	177,359.22	17,847.48
Tire Recycling	431,000.00	297,112.81	221,765.12	75,347.69
Reg. Recycling Electronics	80,000.00	34,165.00	30,085.00	4,080.00
Greenhouse Gas Credit Sales	10,000.00	93,935.93	5,195.86	88,740.07
Miscellaneous	14,921.00	8,756.00	8,751.00	5.00
Refunds Other	0.00	14,943.88	0.00	14,943.88
Renewable Energy Credits	189,216.00	112,170.00	124,890.00	(12,720.00)
Landfill Gas To Electricity	302,746.00	391,340.42	399,865.52	(8,525.10)
Transfer from CARES/ARPA			81,000.00	
<b>TOTAL REVENUES</b>	<b>9,142,433.00</b>	<b>9,350,079.42</b>	<b>8,211,490.83</b>	<b>1,219,588.59</b>
Operating Expenditures	12,025,715.80	4,534,735.02	4,134,458.67	400,276.35
Capital Expenditures	4,177,417.62	372,788.61	3,296,271.95	(2,923,483.34)
<b>TOTAL Expenditures</b>	<b>16,203,133.42</b>	<b>4,907,523.63</b>	<b>7,430,730.62</b>	<b>(2,523,206.99)</b>
<b>Excess(deficiency)of revenue over expenditures</b>	<b>(7,060,700.42)</b>	<b>4,442,555.79</b>	<b>780,760.21</b>	<b>3,661,795.58</b>
<b>Fund Balance Per General Ledger</b>		<b>30,776,041.16</b>	<b>32,092,938.25</b>	<b>(1,316,897.09)</b>
<b>FUND BALANCE ADJUSTED</b>		<b>35,218,596.95</b>	<b>32,873,698.46</b>	<b>2,344,898.49</b>



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Items For Information Only

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**Title:** The Finance Director provides an FY 2023 Fund Balance Report ending May 11, 2023.

**Attachments:**

[FinCmte20230517B3FundBalance.pdf](#)

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**Ending May 11, 2023**

Unreserved Fund Balance, End of Year, June 30, 2022	68,737,258
Year End Adjusting Entries	4,401,673
	_____

**Unreserved Fund Balance, Beginning of Year, July 1, 2022** **73,138,931**

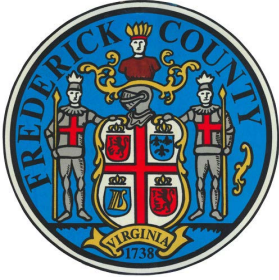
**Prior Year Funding & Carryforward Amounts**

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)
June 2023 primary election	(70,000)
Return unspent funds Marion Dr project	57,783
	_____
	(24,511,705)

**Fund Balance, May 11, 2023** **44,965,526**



Finance Committee  
Agenda Item Detail  
Meeting Date: May 17, 2023  
Agenda Section: Items For Information Only

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**Title:** The June 2023 Finance Committee meeting has been canceled.

**Attachments:**