



REPORT AND RECOMMENDATIONS

FINANCE COMMITTEE

WEDNESDAY, APRIL 17, 2024

8:00 AM

FIRST FLOOR CONFERENCE ROOM

107 NORTH KENT STREET

WINCHESTER, VA 22601

ATTENDEES –

Committee Members Present: Judith McCann-Slaughter, Chairman; Josh Ludwig; Mike Stottlemeyer; Heather Lockridge; Delane Karalow; and Brandon Monk (remote). Non-voting liaisons Tonya Sibert, Commissioner of the Revenue and William Orndoff, Treasurer.

Committee Members Absent: none.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Rod Williams, County Attorney; Stacy Herbaugh, Parks & Recreation Director; Rich Venskoske, Director of Elections; Lenny Millholland, Sheriff; Steve Hawkins, Sheriff's Major; Jon Turkel, Assistant Parks & Recreation Director; Kim Chmura, Community Corrections Chief; and Patrick Barker, EDA Executive Director.

A. Action Items

A.1. The Director of Elections requests a General Fund supplemental appropriation in the amount of \$72,390.

This amount represents funds needed for the June 2024 Primary Election. Local funds are required.

The committee recommends approval.

[2024 June Primary.pdf](#)

A.2. The Community Corrections Chief requests an NRADC Fund supplemental appropriation in the amount of \$30,000.

This amount represents additional funds from DCJS for FY 2024. No local funds required.

The committee recommends approval.

[DCS_CCCA-PSA_AddFunds Request.pdf](#)
[DCS_CCCA-PSA_AddFunds.pdf](#)

- A.3. **The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$3,392.28.**

This amount represents funds received from the City of Winchester and Shenandoah County for the JobsConnector regional job board. No local funds required.

The committee recommends approval.

[EDA TalentConnector.pdf](#)

- A.4. **The Public Safety Communications Interim Operations Supervisor requests a General Fund supplemental appropriation in the amount of \$22,278.75.**

This amount represents a NG911 VDEM grant to complete the text to 9-1-1 migration. No local funds required.

The committee recommends approval.

[NG911 VDEM Grant.pdf](#)
[NG911 VDEM Grant App.pdf](#)

- A.5. **The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$49,000 from available proffer funds.**

This amount represents the addition of an irrigation well for the Warrior Drive entrance practice field at Sherando Park. This items has been approved by the Parks & Recreation Commission.

The committee recommends approval.

[NW Sherando Well.pdf](#)

- A.6. **The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$60,179 from available proffer funds.**

This amount represents funds for the addition of exercise equipment at Rose Hill Park. This items has been approved by the Parks & Recreation Commission.

The committee recommends approval.

[Rose Hill Park Exercise Equipment.pdf](#)

- A.7. **The Parks & Recreation Director requests a General Fund supplemental**

appropriation in the amount of \$9,922 from available proffer funds.

This amount represents the addition of a swing set for the Warrior Drive entrance playground at Sherando Park. This items has been approved by the Parks & Recreation Commission.

The committee recommends approval.

[Sherando Swingset.pdf](#)

A.8. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$900.

This amount represents a donation for memorial bench to be placed near the lake at Sherando Park. No local funds required.

The committee recommends approval.

[SHP Bench Donation.pdf](#)

A.9. The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,029.80.

This amount represents an auto claim to be used for the vehicle repairs. No local funds required.

The committee recommends approval.

[Sheriff Auto Claim.pdf](#)

A.10. The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,204.38.

This amount represents reimbursements from the DEA for overtime. No local funds required.

The committee recommends approval.

[Sheriff DEA.pdf](#)

A.11. The Sheriff requests a General Fund supplemental appropriation in the amount of \$100.

This amount represents a donation for the Honor Guard. No local funds required.

The committee recommends approval.

[Sheriff Donation Honor Guard.pdf](#)

B. Items For Information Only

B.1. The Finance Director provides financial statements for the periods ending February 29, 2024 and March 31, 2024.

[Feb 2024 Fin Stmts.pdf](#)

[March 2024 Fin Stmts.pdf](#)

B.2. The Finance Director provides General Fund Transfer Reports for February and March 2024.

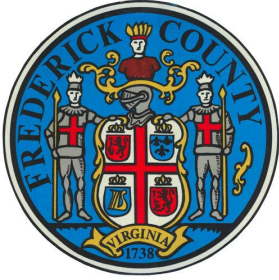
[Feb 2024 Transfers.pdf](#)

[March 2024 Transfers.pdf](#)

B.3. Per the Committee's request, summary information for GASB 96 is provided.

[GASB Summary Statement No 96.pdf](#)

[GASB 96 What You Need To Know.pdf](#)



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

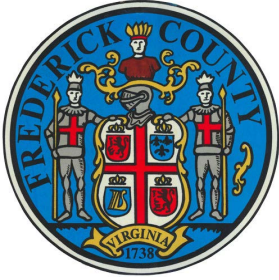
Title: The Director of Elections requests a General Fund supplemental appropriation in the amount of \$72,390.

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The committee recommends approval.

Attachments:

[2024 June Primary.pdf](#)



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
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Title: The Community Corrections Chief requests an NRADC Fund supplemental appropriation in the amount of \$30,000.

This amount represents additional funds from DCJS for FY 2024. No local funds required.

The committee recommends approval.

Attachments:

[DCS_CCCA-PSA_AddFunds Request.pdf](#)
[DCS_CCCA-PSA_AddFunds.pdf](#)



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

OLD DOMINION COURT SERVICES
PRETRIAL & LOCAL PROBATION

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

To: Cheryl Shiffler, Frederick Co. Finance Director [REDACTED]
From: S. Kimberly Chmura, Community Corrections Chief [REDACTED]
Date: April 3, 2024
Subject: Finance Committee Agenda Item – Supplemental Appropriation

Old Dominion Court Services has been awarded an additional \$30,000 in supplemental funds from the Department of Criminal Justice Services for FY 24.

ODCS applied for this grant in February of 2024. A Frederick Co. grant application request form was completed and is attached. There is no local match requirement.

Per the application, the funds are to be used to purchase drug tests, which ODCS did allocate funds for these in the FY 24 budget, but will need more than what was initially proposed. Also, funds are to be used to purchase 9 laptops, 2 docking stations, monitors, new tables and chairs for the training room at ODCS, and client workbooks; none of which were allocated in the FY 24 budget.

Therefore, I am requesting \$30,000 supplemental appropriations to be placed in the following revenue code and expenditure codes:

DCS Revenue:

3-011-024040-0017

Expenditure codes:

4-011-201120-5401-00 = \$19,000

4-011-201120-5404-00 = \$9,000

4-011-021120-5411-00 = \$2,000

Please advise if additional information is needed.

Thank you.

Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

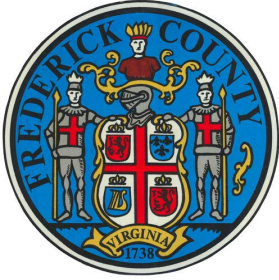
Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

Requesting Department	Court Services				
Name of Grant	CCCA/PSA One Time Funding				
Grantor	Virginia Department of Criminal Justice Services (DCJS)				
Grant deadline for submission	02/16/2024				
Total Amount of Anticipated Award	\$ 30,000.00				
Purpose of grant (summary)	This grant is being offered exclusively to existing Pretrial/Probation Agencies as a one-time grant to support payment for FY 24 supplies, equipment and other approved one-time expenditures. It may also be used for training and EBP purposes.				
Grant approved through budget process? (Yes/No)	No				
Local Match Requirement (Yes/No)	No	Amount:			
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)					
Other associated costs	None				
Continuing obligation and cost (fin comm/BOS approval required)					
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	How many?		Total cost, including fringes:	
Revenue and Expenditure codes & amounts	DCS Revenue: 3-011-024040-0017(\$30,000) Expenditure 40110-021120.				
Department Contact (name, email, phone)	Kim Chmura, Community Corrections Chief kchmura@fcva.us 540.671.0386				
Department Head approval to apply for grant	Clay A. Corbin <small>Digitally signed by Clay A. Corbin Date: 2024.02.09 10:26:00 -05'00'</small>			Date	02/09/2024
BOS approval date (if applicable)					
Finance review of grant policy compliance	Sharon Kibler <small>Digitally signed by Sharon Kibler Date: 2024.02.12 09:03:37 -05'00'</small>			Date	02/12/2024
County Administrator approval to apply for grant	Michael Bollhoefer <small>Digitally signed by Michael Bollhoefer Date: 2024.02.12 09:49:04 -05'00'</small>			Date	

Notes:

This is a one-time funding opportunity with no match required. DCJS may fund less than \$30,000, but ODCS is requesting the maximum amount. If the grant award is delayed and ODCS does not think expenditure will be completed by June 30, 2024, Mr. Bollhoefer will be advised prior to accepting the SOGA.



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$3,392.28.

This amount represents funds received from the City of Winchester and Shenandoah County for the JobsConnector regional job board. No local funds required.

The committee recommends approval.

Attachments:

[EDA TalentConnector.pdf](#)

DATE February 28, 2024

TO: Cheryl Shiffler, Finance Director
Frederick County

FROM: Patrick Barker, CEcD
Executive Director

RE: FY24 Supplemental Appropriation of unbudgeted revenue received

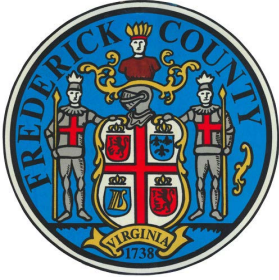
The Frederick County EDA formed a partnership with other Northern Shenandoah Valley localities (i.e. the counties of Clarke, Shenandoah, Warren and Page, and the City of Winchester) named Shenandoah Valley Talent Solution Coalition, which previously engaged Development Counsellors International (DCI)—the 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. One tactic included a regional website focused on information on living and working in the Northern Shenandoah Valley region, which includes JobsConnector, a regional job board through a subscription with Chmura Economics. The service’s annual total cost is \$5,088.42. To assist in this effort, the City of Winchester and Shenandoah County provided \$3,392.29. These funds have been deposited into our FY24 revenue account 31-1911-0007.

The Frederick County EDA is requesting a FY24 supplemental appropriation of \$3,392.28 to line item 31-081020-9005-000-000 to cover the renewal of the interactive job board. The total annual cost of the jobs board is \$5,088.

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.

c.s. 2/16/24 & 2/28/24



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Public Safety Communications Interim Operations Supervisor requests a General Fund supplemental appropriation in the amount of \$22,278.75.

This amount represents a NG911 VDEM grant to complete the text to 9-1-1 migration. No local funds required.

The committee recommends approval.

Attachments:

[NG911 VDEM Grant.pdf](#)

[NG911 VDEM Grant App.pdf](#)



COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Dr, Winchester, VA 22602

Tel: 540-665-6356

Fax: 540-723-8848

Major Steve Hawkins,
Interim Director
Public Safety Communications

TO: Cheryl Shiffler, Finance Director
FROM: Ginger Whitacre, Interim Operations Supervisor
DATE: April 10, 2024
REF: Finance Committee agenda 4/17/24

We would like to be placed on the April 17, 2024, Finance Committee's agenda for a supplemental appropriation request in the amount of \$22,278.75.

It has recently come to our attention that the NextGen9-1-1 migration was not completed. This cost will cover the text to 9-1-1 part of the migration, which will complete this project. The funding will be 100% reimbursed through the NG911 VDEM grant. No local funds are needed.

Revenue: 3-010-024040-0050
Expenditure: 4-010-035060-3010-000-000


Thank you for your consideration in this matter.

Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

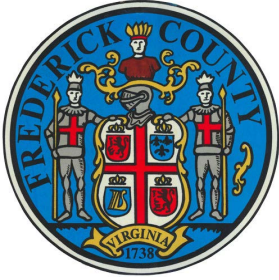
Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

Requesting Department	Public Safety Communications			<input type="checkbox"/>
Name of Grant	NG9-1-1 grant			
Grantor	VDEM			
Grant deadline for submission				
Total Amount of Anticipated Award	\$ 22,278.75			
Purpose of grant (summary) PLEASE INCLUDE FISCAL YEAR	Complete the NG9-1-1 migration			
Grant approved through budget process? (Yes/No)	No			<input type="checkbox"/>
Local Match Requirement (Yes/No)	No	<input type="checkbox"/>	Amount:	
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)				
Other associated costs				
Continuing obligation and cost (fin comm/BOS approval required)				
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	<input type="checkbox"/>	How many?	Total cost, including fringes:
Revenue and Expenditure codes & amounts	Revenue code - 3010-024040-0050 \$22,278.75 Expenditure code - 4-010-035060-3010-000-000 \$22,278.75			
Department Contact (name, email, phone)	Stefanie Salvato ssalvato@fcva.us 540-665-6356			
Department Head approval to apply for grant	Steve A. Hawkins	Digitally signed by Steve A. Hawkins Date: 2024.04.10 11:01:56 -04'00'	Date	04/10/2024
BOS approval date (if applicable)				
Finance review of grant policy compliance	Sharon Kibler	Digitally signed by Sharon Kibler Date: 2024.04.10 13:58:07 -04'00'	Date	04/10/2024
County Administrator approval to apply for grant				Date

Notes:

FINANCE COMMITTEE 4/17/24



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$49,000 from available proffer funds.

This amount represents the addition of an irrigation well for the Warrior Drive entrance practice field at Sherando Park. This items has been approved by the Parks & Recreation Commission.

The committee recommends approval.

Attachments:

[NW Sherando Well.pdf](#)



MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Proffer Request, Sherando Park Irrigation Well
Date: April 10, 2024

The Frederick County Parks and Recreation Commission is requesting Parks and Recreation proffer funds for the addition of an irrigation well for the Warrior Drive entrance practice field at Sherando Park. Information requested in the Frederick County Proffer Policy (Attachment 1) is provided below.

1. Amount of funds requested: \$49,000
2. Total project cost:
 - a. The project cost is anticipated to be equal to or less than \$49,000. Cost estimate is based on a quote received from a local well driller, a contingency for additional well depth, and the advertised cost of a rain reel. Any unused funds will be returned to the Parks and Recreation proffer account.
3. Detailed description of the project:
 - a. The well will provide irrigation to the new rectangular field at the Warrior Drive entrance of Sherando Park. Irrigating the field will allow for greater scheduled use time and greater play quality. The amount includes the necessary electric, well pump, hosing, and a rain reel for broadcasting the water over the field area. A quote for the well is included (Attachment 2)
 - b. Population increases in the service area of Sherando Park is driving the need for park development such as fields capable of tolerating high use. 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 \$407,686 as of March 31, 2024.

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

approved by P&R Commission 4/9/24

4-010-071100-8900-000-000

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.)

Quote for estimate purposes only --
project will be advertised on eVa.

VALLEY DRILLING CORPORATION OF VIRGINIA

9172 JOHN S. MOSBY HIGHWAY
UPPERVILLE, VA 20184-1723
540/592-3239



**FREDERICK COUNTY PARKS AND REC.
107 NORTH KENT STREET
WINCHESTER, VA 22601**

**EMAIL: CSMITH@FCVS.US
RE: IRRIGATION WELL AT SHERANDO HIGH SCHOOL**

SCOPE:

CONSTRUCT 8" IRRIGATION WELL - BASED ON DEPTH OF
200' & 63' - 8" WELL CASING

<u>BID ITEM</u>	<u>TASK {DRILLING}</u>	<u>QTY</u>	<u>COST</u>	<u>TOTAL</u>
1	PERMITS& AOSE FEE1	1 PERMITS	EACH	\$1,700.00
2	WELL RIG & CREW MOB	1 LUMP SUM		\$0.00
3	ACCESS MATTING, SITE PROTECTION, SPOILS DISPOSAL	1 IF NEEDED	EACH	\$800.00
4	DRILLING 8" DIAMETER	1 WELL 200' EACH	28.00 / FT	\$5,600.00
5	WELL DEVELOPMENT 1 HOUR AIRLIFT	1 HOUR		\$250.00
6	8" WELL CASING .250	1 WELL 63 FT EACH	38.00 / FT	\$2,394.00
7	GROUTING OF WELLS	1 WELL 60 FT EACH		\$1,000.00
8	8" WELL CAP	1 WELL		\$130.00
9	WATER QUALITY SAMPLING AND ANALYSIS {CHEMICAL ANALYSIS ONLY}	1 WELL IF NEEDED		\$300.00

<u>BID ITEM</u>	<u>TASK {WATER CONVEYANCE}</u>	<u>QTY</u>	<u>COST</u>	<u>TOTAL</u>
10	INSTALLATION OF SUBMERSIBLE PUMP CAPABLE OF MINIMUM 55 GPM AT 70 # PSI	1	ESTIMATED	\$18,000.00
11	INSTALLATION OF WATER - REEL CONNECTION BOX AND ADAPTER	1	ESTIMATED	\$3,200.00

TOTAL:

\$33,374.00

ADDITIONAL DRILLING {8"
DIAMETER}BEYOND 200'

28.00 FT

**NOTE: ONCE DEPTH AND YIELD OF WELL IS KNOWN COST FOR WATER
SYSTEM WILL BE REVISED.**



Finance Committee
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Meeting Date: April 17, 2024
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Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$60,179 from available proffer funds.

This amount represents funds for the addition of exercise equipment at Rose Hill Park. This items has been approved by the Parks & Recreation Commission.

The committee recommends approval.

Attachments:

[Rose Hill Park Exercise Equipment.pdf](#)



MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Proffer Request, Rose Hill Park Exercise Equipment
Date: April 10, 2024

The Frederick County Parks and Recreation Commission is requesting Parks and Recreation proffer funds for the addition of exercise equipment at Rose Hill Park. Information requested in the Frederick County Proffer Policy (Attachment 1) is provided below.

1. Amount of funds requested: \$60,179.07.
2. Total project cost:
 - a. The project cost is anticipated to be equal to or less than \$60,179.07. Cost estimate is based on a quote received from a provider of outdoor exercise equipment. Any unused funds will be returned to the Parks and Recreation proffer account. A quote from an exercise equipment provider is attached (Attachment 2).
3. Detailed description of the project:
 - a. The project entails the purchase and installation of six pieces of exercise equipment for Rose Hill Park. The recommended location would be in the lease area near the parking lot, complimenting existing amenities and in reasonable proximity to the restroom. The specific selected pieces are intended to provide exercise for the whole body. Per the Memorandum of Understanding regarding Frederick County's lease of the park, any additions would be subject to Museum of the Shenandoah Valley approval.
 - b. Population increases in the service area of Rose Hill Park Park is driving the need for park development. Approved proffer contributing developments in the Rose Hill Park service area include Canter Estates, Cedar Meadows, Meadows Edge, Madison Village, Freedom Manor, Artrip, Willow Run, Crosspoint, and Tasker Woods.
4. Project listed on the County's Capital Improvement Plan (CIP)
 - a. The development of Community Parks is included on the County CIP.

The Parks and Recreation Proffer balance is \$407,686 as of March 31, 2024.

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

approved by RR Commission 4/9/24
4-010-071100-8900-000-000

Frederick County
Cash Proffer Policy

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

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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.)

Proposal

Metro Recreation Inc
 4907 CAMDEN PL N
 JEFFERSON, MD 21755 US
 (240) 409-2870
 mike@metrorecreation.com
 www.metrorecreation.com

ADDRESS

Frederick County VA Parks and
 Recreation
 107 N. Kent St.
 Winchester, VA 22601

SHIP TO

Frederick Heights Park
 Winchester VA

PROPOSAL #	DATE	
3145	03/21/2024	

ACTIVITY	QTY	RATE	AMOUNT
Sourcewell Contract# 010721-GRN Frederick County VA - Sourcewell Member ID#25624			
SGR015-03 2-Person Push-Up & Dip Station	1	1,995.00	1,995.00
SGR019-03K 2-Person Incline Sit-Up Benches	1	3,495.00	3,495.00
SGR045-03K 2-Person Pull-Up Station	1	1,995.00	1,995.00
SHP507-03 2-Person Static Combo	1	2,995.00	2,995.00
SHP724-01KIG IN GROUND Plyometric Steps	1	3,495.00	3,495.00
UBX360-01KIG IN GROUND Balancing Plate IN-GROUND RETROFIT	1	2,495.00	2,495.00
P00118-01 in ground extension - large plate (8 holes)	10	185.00	1,850.00
P00119-01 in ground extension - medium plate (6 holes)	2	140.00	280.00
P00122-00 in ground rebar	24	6.00	144.00
P00141-01 UBX In-Ground Extension for UBX360 balancing plate	1	185.00	185.00
Sourcewell Member Discount Sourcewell Member Discount 7%	1	-1,325.00	-1,325.00
Shipping & Handling Ships in large crates - forklift is needed to unload	1	2,500.00	2,500.00
GRI 2024 General Rate Increase of 8.5% due to inflation. (This rate is subject to change as per fluctuation in the	1	1,608.97	1,608.97

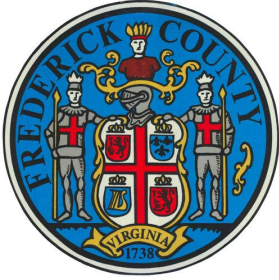
ACTIVITY	QTY	RATE	AMOUNT
marketplace)			
INSTALLATION			
Installation INSTALLATION OF THE ABOVE EQUIPMENT- SIX SMALL SITES, PRICE ASSUMES F450 DUMP TRUCK ACCESS TO EACH SITE. PRICING INCLUDES EXCAVATION, REDISTRIBUTION OF SPOILS ON SITE AND CONCRETE FOR 6 UNITS LISTED ABOVE	1	25,403.00	25,403.00
EWF ENGINEERED WOOD FIBER 6" COMPACTED DEPTH-PRICE INCLUDES DELIVERY TO FREDERICK HEIGHTS PARK. PRICE ASSUMES ACCESS WITH F450 DUMPTRUCK TO EACH SITE	55	86.00	4,730.00
Borders TWO TIER 4"X6" BORDERS TO SURROUND EACH OF THE SIX FITNESS SITES (TOTAL 684 BOARD FEET) PRICE ASSUMES ACCESS WITH F450 DUMPTRUCK TO EACH SITE	342	23.05	7,883.10
Freight FREIGHT FOR EWF	1	450.00	450.00

Proposals are valid for thirty days.

SUBTOTAL	60,179.07
TAX	0.00
TOTAL	\$60,179.07

Accepted By

Accepted Date



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$9,922 from available proffer funds.

This amount represents the addition of a swing set for the Warrior Drive entrance playground at Sherando Park. This items has been approved by the Parks & Recreation Commission.

The committee recommends approval.

Attachments:

[Sherando Swingset.pdf](#)



MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Proffer Request, Sherando Park Swing Set Addition
Date: April 10, 2024

The Frederick County Parks and Recreation Commission is requesting Parks and Recreation proffer funds for the addition of a swing set for the Warrior Drive entrance playground at Sherando Park. Information requested in the Frederick County Proffer Policy (Attachment 1) is provided below.

1. Amount of funds requested: \$9,921.63
2. Total project cost:
 - a. The project cost is anticipated to be equal to or less than \$9,921.63. Cost estimate is based on a quote received from the original playground manufacturer. Any unused funds will be returned to the Parks and Recreation proffer account.
3. Detailed description of the project:
 - a. The swing set will provide a two-seat swing bay with belt seats, safety mulch, and bordering as an addition for the existing playground at the Warrior Drive entrance of Sherando Park. Currently there are no belt swings at this playground. Layout and quote are attached (Attachment 2).
 - b. Population increases in the service area of Sherando Park is driving the need for park development such as this swing set addition. 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 \$407,686 as of March 31, 2024.

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

approved by P+R Commission 4/9/24.

4-010-71100-5412-000-000

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.)



GameTime c/o Cunningham Recreation
 PO Box 240981
 Charlotte, NC 28224
 800.438.2780
 704.525.7356 FAX

Attachment 2

03/27/2024
 Quote #
 157853-02-01

Sherando Park - Swings

Frederick County Parks and Recreation
 Attn: Jon Turkel
 107 North Kent Street
 Winchester, VA 22601
 Phone: 540-722-8300
 jturkel@fcva.us

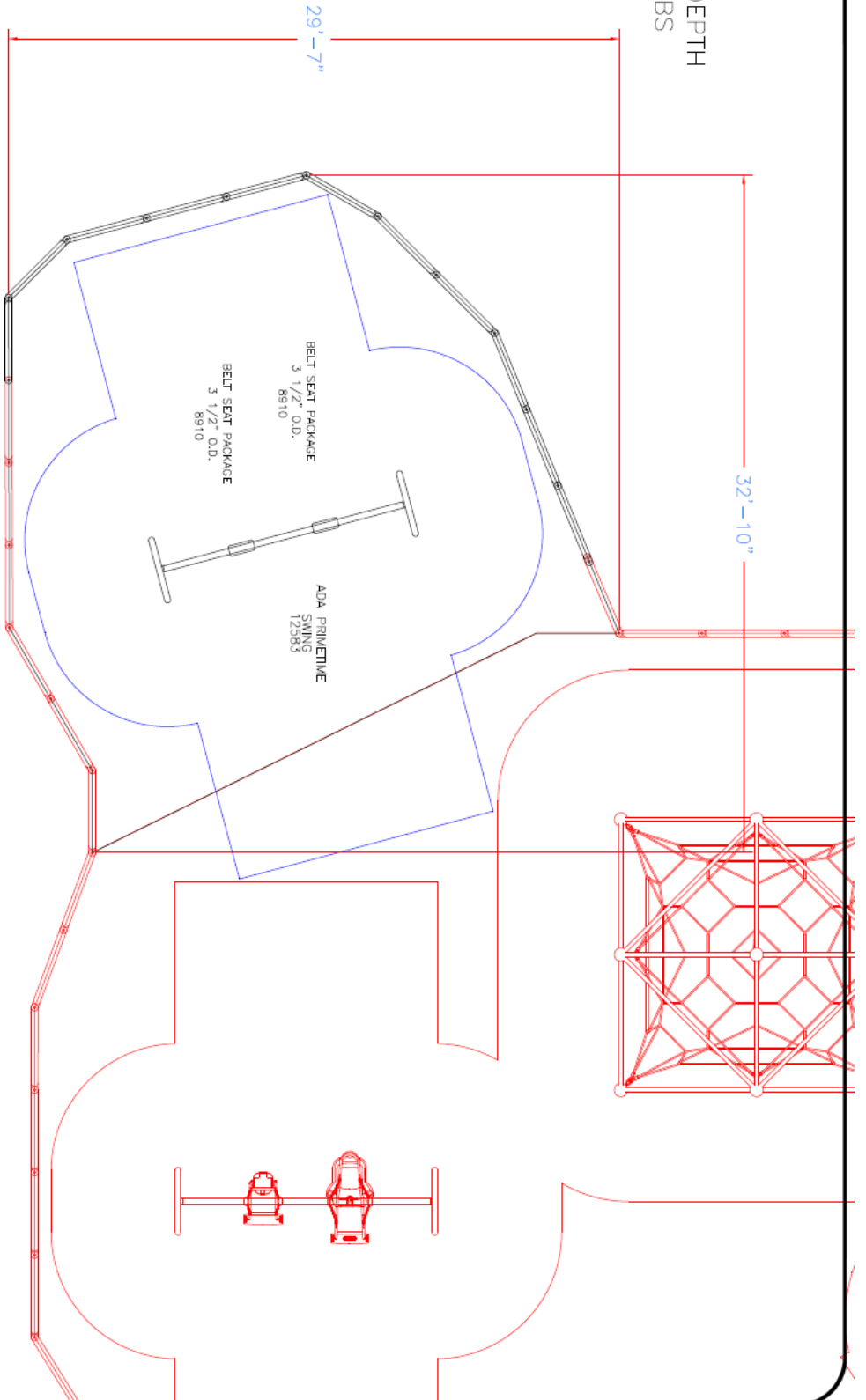
Ship to Zip 22601

Quantity	Part #	Description	Unit Price	Amount
1	12583	GameTime - Ada Primetime Swing Frame, 3 1/2" Od [Basic: _____]	\$1,886.00	\$1,886.00
2	8910	GameTime - Belt Seat 3 1/2"Od(8910)	\$384.00	\$768.00
11	4862	GameTime - 12" Playground Border	\$83.00	\$913.00
32	EWf	GT-Impax - Engineered Wood Fiber Safety Surfacing (CY)- <ul style="list-style-type: none"> • Area: 632 Sq.Ft. • Thickness (Compacted): 12" 	\$31.76	\$1,016.32
1	INSTALL	MISC - Installation- Price includes opening up existing curbs	\$3,500.00	\$3,500.00
Contract: OMNIA #2017001134			Sub Total	\$8,083.32
			Discount	(\$325.54)
			Freight	\$2,163.85
			Total	\$9,921.63

Comments

* Site must be clear, level, free of obstructions, and accessible. Site should permit installation equipment access. Purchaser shall be responsible for unknown conditions such as buried utilities, tree stumps, bedrock or any concealed materials or conditions that may result in additional costs.

632 SF EWF
 12" SYSTEM DEPTH
 (11) PLAYCURBS



GameTime
 A PlayCore Company
 150 PlayCore Drive SE
 Fort Payne, AL 35967
 www.gametime.com



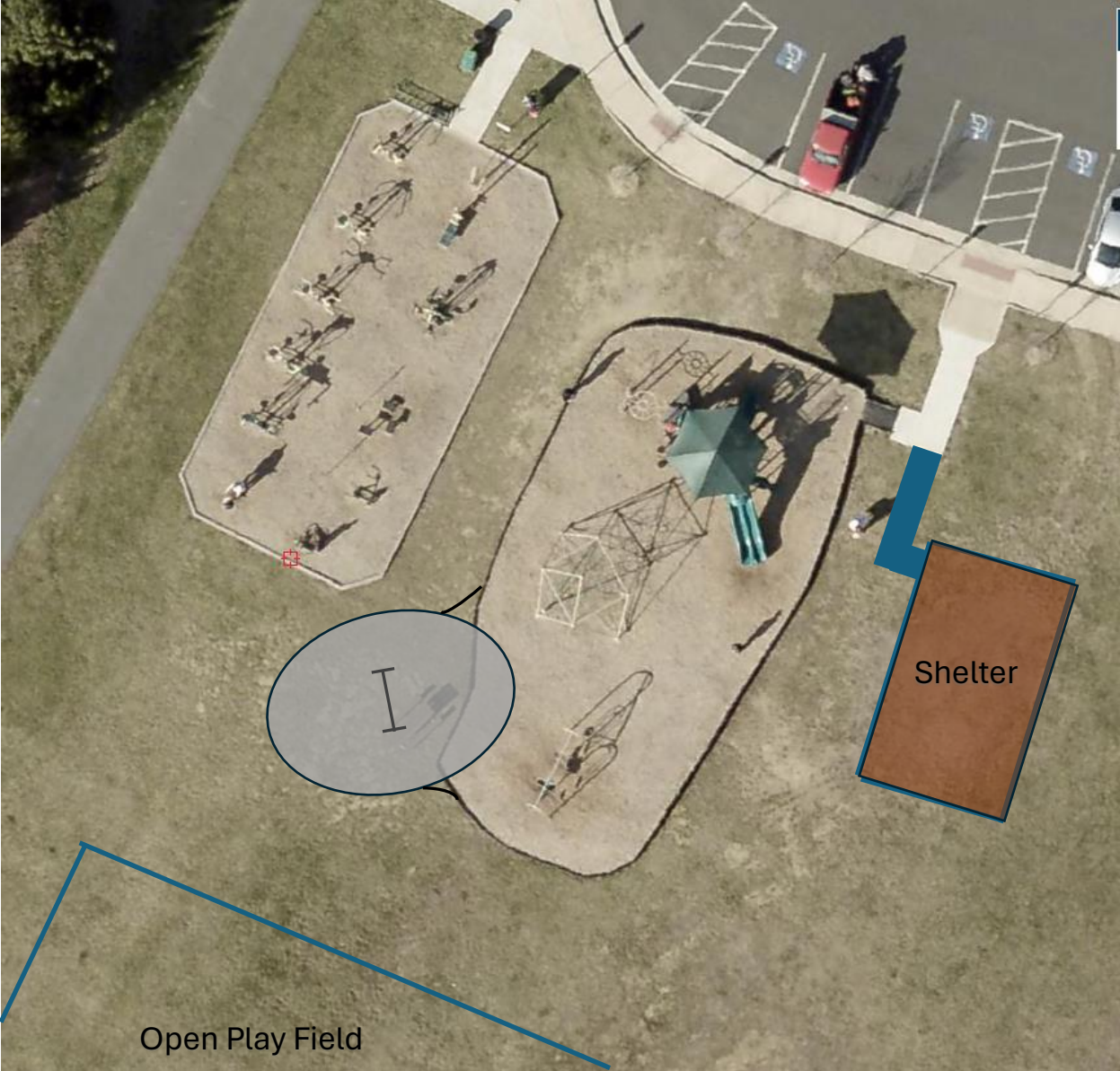
SHERANDO PARK
 WINCHESTER, VA
 Representative
 CUNNINGHAM RECREATION

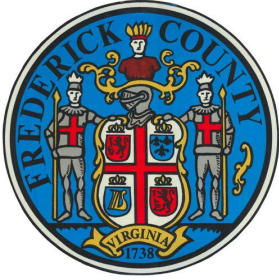
This play equipment is recommended for children ages 5-12

Minimum Area Required:
 32'-10" X 29'-7"
 Scale:
 This drawing can be scaled only when in an 11" x 17" format

IMPORTANT: Soft resilient surfacing should be placed in the use zones of all equipment, as specified for each type of equipment, and at depths to meet the critical fall heights as specified by the U.S. consumer Product Safety Commission, ASTM standard F 1487 and Canadian Standard CAN/CSA-Z614

Drawn By: MW
 Date: 03/27/2024
 Drawing Name: 157983-02-01





Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$900.

This amount represents a donation for memorial bench to be placed near the lake at Sherando Park. No local funds required.

The committee recommends approval.

Attachments:

[SHP Bench Donation.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

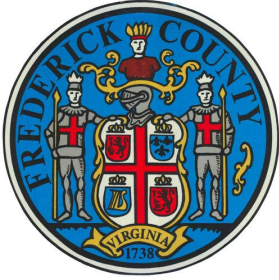
MEMO

To: Finance Committee
From: Stacy Herbaugh, Director Parks and Recreation
Subject: Supplemental Appropriation
Date: April 10, 2024

Please transfer \$900 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5413-000-000 which represents a donation from Pamela Kirlin in honor of the Kirlin, Simms, and Bucko families to be placed near the lake at Sherando Park.

Please contact me should you have any questions, (540)722-8304.

C.S. 3/26/24



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,029.80.

This amount represents an auto claim to be used for the vehicle repairs. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff Auto Claim.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 4, 2024
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received checks from VACoRP totaling \$5,029.80 for the auto claim dated February 20, 2024 involving Deputy Klimes. The amount was posted to 3-010-018990-001

We are requesting the following amount to be appropriated in line item 31020-3004-000-002 (Vehicle Maintenance). This amount will go towards repairs.

Thank you,

LWM/adc

C.S. 3/27/24



March 14, 2024

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: 0342024343031
Date of Loss: 2/20/2024

Dear Ms. Place:

Enclosed please find a VAcorp property damage check in the amount of \$5,029.80. This check is for costs related to the repairs on the 2019 Ford Police Interceptor. This amount was determined by the appraisal from S&S Appraisal Services, LLC repair cost \$5,529.80- \$500 (deductible) = \$5,029.80.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,



Ba'Jah Ward
Claims Associate

FREDERICK
COUNTY
MAR 26 2024
FINANCE
DEPARTMENT

Enclosure: Check



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,204.38.

This amount represents reimbursements from the DEA for overtime. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff DEA.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 : April 4, 2024

Frederick County Sheriff's Office has received reimbursements totaling \$18,204.38. The reimbursements are from the DEA from June 2024-March 9, 2024. This amount has been posted to 3-010-033010-0025.

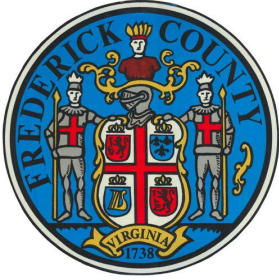
We are requesting this amount to be appropriated in our overtime line item 4-010-031020-1005-000-000.

Thank you.

LWM

Reimbursement DEA Reimbursement FY24

Rev. line	Reimb. Amount	Reimb. Received	OT Incurred Date	Date handed in	Date reimb. posted	Comments
3-010-033010-025	\$1,371.60	\$1,371.60	May 7 - June 3 2023	6/7/2023	7/7/2023	Amt. Posted in FY24. This is from FY23
3-010-033010-025	\$1,371.60	\$1,371.60	June 4 - July 1 2023	7/11/2023	7/20/2023	From FY23
3-010-033010-0025	\$1,218.48	\$1,218.48	June 4 - July 1 2023	7/18/2023	8/7/2023	This is from FY23
		-\$1,371.60	Reverse FY23 A/R		9/6/2023	FY23
		-\$1,371.60	Reverse FY23 A/R		9/6/2023	FY23
		-\$1,218.48	Reverse FY23 A/R		9/6/2023	FY23
3-010-033010-0025	\$1,545.99	\$1,548.92	July 2 - July 29, 2023	8/2/2023	9/18/2023	\$2.93 for receiving 14 days later
3-010-033010-0025	\$1,545.99	-\$1,548.92	July 2 - July 29, 2023	8/2/2023	9/18/2023	
3-010-033010-0025	\$1,653.85	\$1,658.33	July 2 - July 29, 2023	8/2/2023	9/22/2023	
3-010-033010-0025	\$1,600.50	\$1,600.50	July 30 - August 26, 2023	8/28/2023	10/18/2023	
3-010-033010-0025	\$1,332.75	\$1,332.75	July 30 - August 26, 2023	8/31/2023		
3-010-033010-0025	\$1,172.82	\$1,184.61	Aug 27 - Sept 23, 2023	9/26/2023	1/9/2023	\$11.79 for receiving 74 days later.
3-010-033010-0025	\$533.50	\$533.50	Aug 27 - Sept 23, 2023	9/26/2023	10/18/2023	
3-010-033010-0025	\$1,279.44	\$1,279.44	Sept 24 - Oct. 21, 23	10/24/2023		
3-010-033010-0025	\$960.30	\$960.30	Oct 1 - Oct 21 2023	10/24/2023	2/26/2024	
3-010-033010-0025	\$1,813.90	\$1,813.90	October 22 - November 18, 2023	11/27/2023	2/26/2024	
3-010-033010-0025	\$1,545.99	\$1,545.99	October 22 - November 18, 2023	11/27/2023		
3-010-033010-0025	\$1,013.65	\$1,013.65	November 19 - December 16, 2023	12/20/2023	2/26/2024	
3-010-033010-0025	\$1,172.82	\$1,172.82	November 19 - December 16, 2023	12/20/2023	2/13/2024	
3-010-033010-0025	\$1,227.05	\$1,227.05	December 17, 2023 - January 13, 2024	1/23/2024	2/26/2024	
3-010-033010-0025	\$2,025.78	\$2,025.78	January 14, 2024 - February 10, 2024	2/14/2024	2/24/2024	
3-010-033010-0025	\$2,134.00	\$2,134.00	January 14, 2024 - February 10, 2024	2/14/2024	3/1/2024	
3-010-033010-0025	\$1,600.50	\$1,600.50	February 11, 2024 - March 9, 2024	3/12/2024	3/26/2024	
3-010-033010-0025	\$1,279.44	\$1,279.44	February 11, 2024 - March 9, 2024	3/12/2024	4/4/2024	
3-010-033010-0025						
3-010-033010-0025						
Total	\$29,399.95	\$18,204.38				



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$100.

This amount represents a donation for the Honor Guard. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff Donation Honor Guard.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 Honor Guard
DATE : April 4, 2024

We are requesting the donation received for the Honor Guard that was posted to 3-010-018990-0006 (10CR) to be appropriated in our Uniform line item 4-010-031020-5413-000-003 (Honor Guard).

\$100 – Mr. Weir

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

Thank you,

LWM/adc

C.S. 3/16/24

© 2007 Unimark, 1-800-210-0468, www.unimark.com

68-251/514

TIMOTHY T. WEIR

[Redacted]

07 MAR 20 24

PAY FREDERICK COUNTY SHERIFF'S OFFICE

\$ 100⁰⁰/₁₀₀

to the order of
ONE HUNDRED

00/₁₀₀

DOLLARS

Security Features
Details on Back

[Redacted]

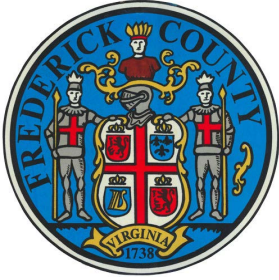
for HONOR GUARD

[Redacted]

[Redacted]

ADMIRAL

HP



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Items For Information Only

Title: The Finance Director provides financial statements for the periods ending February 29, 2024 and March 31, 2024.

Attachments:

[Feb 2024 Fin Stmts.pdf](#)

[March 2024 Fin Stmts.pdf](#)

County of Frederick
General Fund
February 29, 2024

ASSETS	FY24 <u>2/29/24</u>	FY23 <u>2/28/23</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	71,673,645.08	60,292,216.52	11,381,428.56 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	316,120.32	382,543.77	(66,423.45)
Taxes, Commonwealth, Reimb.P/P	13,840,771.67	13,580,591.44	260,180.23
Streetlights	888.16	763.61	124.55
Miscellaneous Charges	29,321.98	21,386.08	7,935.90
Prepaid Postage	1,951.09	4,260.31	(2,309.22)
GL controls (est.rev / est. exp)	<u>(18,182,600.48)</u>	<u>(27,801,529.84)</u>	<u>9,618,929.36</u> (1) Attached
TOTAL ASSETS	<u>67,681,652.82</u>	<u>46,481,786.89</u>	<u>21,199,865.93</u>
LIABILITIES			
Accrued Wages Payable	1,774,175.66	1,611,803.87	162,371.79
Performance Bonds Payable	1,306,760.62	1,457,150.86	(150,390.24)
Taxes Collected in Advance	302,409.11	695,182.88	(392,773.77) *B
Deferred Revenue	<u>13,851,804.62</u>	<u>13,657,641.57</u>	<u>194,163.05</u> *C
TOTAL LIABILITIES	17,235,150.01	17,421,779.18	(186,629.17)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	5,281,570.13	2,587,978.02	2,693,592.11 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	426,500.44	536,383.58	(109,883.14)
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Opoid Settlement	380,655.34	0.00	380,655.34
Courthouse Fees	569,633.56	539,188.28	30,445.28
Animal Shelter	1,387,401.98	1,341,126.42	46,275.56
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	9,132,140.01	7,600,200.67	1,531,939.34 (3) Attached
Parks Reserve	192,036.04	132,668.69	59,367.35
E-Summons Funds	180,598.29	179,554.75	1,043.54
VDOT Revenue Sharing	0.00	436,270.00	(436,270.00) *D
Undesignated Adjusted Fund Balance	<u>32,232,154.31</u>	<u>15,042,824.59</u>	<u>17,189,329.72</u> (4) Attached
TOTAL EQUITY	<u>50,446,502.81</u>	<u>29,060,007.71</u>	<u>21,386,495.10</u>
TOTAL LIAB. & EQUITY	<u>67,681,652.82</u>	<u>46,481,786.89</u>	<u>21,199,865.93</u>

NOTES:

*A Cash increase includes increases in revenue and fund balance and decreases in expenditures and transfers. (refer to the comparative statement of revenue, expenditures, transfers, and fund balance).

*B Prepayment of taxes.

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

*D Transferred to Transportation Fund for Renaissance.

BALANCE SHEET

(1) GL Controls	FY24	FY23	Inc/(Decrease)
Estimated Revenue	247,006,015	237,843,193	9,162,823
Appropriations	(138,191,893)	(137,845,400)	(346,492)
Est. Transfers to Other Funds	(132,278,293)	(130,387,300)	(1,890,993)
Encumbrances	5,281,570	2,587,978	2,693,592
Total	(18,182,600)	(27,801,530)	9,618,929

(2) General Fund Purchase Orders 2/29/24

	Amount	
County Office Buildings	9,950.00	Rooftop Air Handler Unit Access Platform CAB
	278,972.92	70 Ton High Efficiency Trane Roof Top Unit CAB
	426,750.00	Replacement HVAC Control System PSB
	9,840.00	Integrate(6) Carrier RTU's To Trane Control System
Fire and Rescue	300,018.00	Replace Garage Bay Floor Millwood Fire Station
	27,907.36	Lifepak Accessories
	683.49	Uniforms and Boots
	1,063,868.00	(2) All Poly 3,000 Gallon Tankers
	34,752.32	Emergency Lighting
	800,482.00	(2) 2023 Horton Ambulances F-550
	116,854.34	Stryker Items
	49,980.00	(51) Diesel Exhaust Filtration Systems
	55,773.00	Hose, Pump, Aerial and Ground Ladder Testing
	8,450.00	SCBA Mask Covers
	20,785.00	Pierce Enforcer Fire Engine
	5,477.28	(12) Flip Top Tables
Inspections	66,089.32	(2) 2024 Ford Broncos
Parks and Recreation	45,763.36	Toro Multi Pro Spray Rig
	2,008.25	Uniforms and Shirts
	3,645.54	New Hanwha Camera System for Sherando Park
	5,400.00	Spring Fertilizer
	43,931.84	(2) John Deere Gator Utility
	9,841.39	(2) Diving Boards
	9,400.00	Seed/Sports Blend
	22,459.50	Glue Laminat Structure Shelter Sherando Park
	16,855.00	Sherando Pickleball Court Fencing
	47,881.00	Sherando Pickleball Courts
	276,953.00	Main Playground Replacement Clearbrook Park
	164.65	Envelopes
	7,141.10	Spring Race Awards
	6,064.98	Siding for Clearbrook Park Bath House
	9,700.00	Sherando Pool Bath House Paint
Public Safety	6,728.40	Cab & Toolbox Accessories for 2023 Chevy Silverado
Refuse Collection	39,596.00	(4) Roll-Off Recycling Containers
Sheriff	35,309.09	Body Armour and Carriers
	13,618.76	Ammunition
	6,448.00	Dry Suits for Diving
	126,282.61	Uplifting (13) New Vehicles with Equipment
	319,485.00	(7) Vehicles
	284,548.70	(7) Vehicles
	6,825.76	Replacement 60 HP Boat Motor
	200,224.00	(5) Police Pursuit Vehicles
	451,639.72	Upfitting (30) Vehicles
Treasurer	7,021.45	Envelopes
Total	5,281,570.13	0

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 2/29/24	6,988,931.74	211,861.11	247,364.02	1,683,983.14	9,132,140.01

Administration	43,380.82
Bridges	17,014.32
Historic Preservation	129,000.00
Library	481,556.00
Sheriff	146,172.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Road Imp.&Transportation	802,415.00
Total Other Proffers	1,683,983.14

(4) Fund Balance Adjusted	
Beginning Balance 2/29/24	47,779,681.81
Revenue 2/24	140,623,378.44
Expenditures 2/24	(74,910,312.77)
Transfers 2/24	(81,260,593.17)
Ending Balance 2/29/24	32,232,154.31

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 February 29, 2024

REVENUES:	<u>Appropriated</u>	<u>FY24 2/29/24 Actual</u>	<u>FY23 2/28/23 Actual</u>	<u>YTD Actual Variance</u>
General Property Taxes	160,510,000.00	76,548,075.59	75,879,809.90	668,265.69 (1)
Other local taxes	52,354,691.00	28,177,664.18	27,596,348.33	581,315.85 (2)
Permits & Privilege fees	2,425,205.00	1,937,363.32	2,534,351.43	(596,988.11) (3)
Revenue from use of money and property	2,849,800.00	5,318,269.11	2,882,579.11	2,435,690.00 (4)
Charges for Services	4,749,694.00	2,311,009.29	2,103,803.07	207,206.22
Miscellaneous	599,924.15	595,088.78	789,039.72	(193,950.94)
Recovered Costs	2,122,704.00	1,588,053.02	1,648,842.07	(60,789.05) (5)
Proffers	0.00	2,487,840.66	1,079,052.59	1,408,788.07 (5)
Intergovernmental:				
Commonwealth	13,943,392.40	14,924,990.95	19,218,593.82	(4,293,602.87) (6)
Federal	768,118.00	52,536.83	26,480.45	26,056.38 (7)
Transferred from County Capital	6,682,486.71	6,682,486.71	0.00	6,682,486.71
TOTAL REVENUES	<u>247,006,015.26</u>	<u>140,623,378.44</u>	<u>133,758,900.49</u>	<u>6,864,477.95</u>
EXPENDITURES:				
General Administration	19,536,961.21	13,326,766.24	21,206,340.14	(7,879,573.90)
Judicial Administration	3,857,725.06	2,177,649.14	2,162,962.13	14,687.01
Public Safety	65,483,910.63	39,551,442.33	34,421,528.96	5,129,913.37
Public Works	8,628,210.11	4,075,272.06	4,059,275.97	15,996.09
Health and Welfare	13,138,598.00	7,198,886.74	6,692,510.20	506,376.54
Education	55,000.00	0.00	27,500.00	(27,500.00)
Parks, Recreation, Culture	12,891,101.54	6,612,279.13	5,701,257.65	911,021.48
Community Development	2,710,270.62	1,968,017.13	1,806,597.44	161,419.69
TOTAL EXPENDITURES	<u>126,301,777.17</u>	<u>74,910,312.77</u>	<u>76,077,972.49</u>	<u>(1,167,659.72) (8)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	144,168,408.70	81,260,593.17	87,776,088.59	(6,515,495.42) (9)
 Excess (deficiency)of revenues & other sources over expenditures & other uses	 (23,464,170.61)	 (15,547,527.50)	 (30,095,160.59)	 (14,547,633.09)
 Fund Balance per General Ledger		<u>47,779,681.81</u>	<u>45,137,985.18</u>	<u>2,641,696.63</u>
 Fund Balance Adjusted to reflect Income Statement 2/29/24		 32,232,154.31	 15,042,824.59	 17,189,329.72

(1)General Property Taxes	FY24	FY23	Increase/Decrease
Real Estate Taxes	38,561,933	37,211,816	1,350,117
Public Services	1,265,378	1,552,954	(287,576)
Personal Property	34,943,111	35,545,083	(601,972)
Penalties and Interest	1,493,298	1,150,363	342,934
Credit Card Chgs./Delinq.Advertising	4,909	29,118	(24,209)
Adm.Fees For Liens&Distress	279,447	390,476	(111,029)
	76,548,076	75,879,810	668,266

(2) Other Local Taxes

Local Sales and Use Tax	11,136,859.48	11,047,085.28	89,774.20
Communications Sales Tax	443,885.10	472,233.63	(28,348.53)
Utility Taxes	2,136,007.47	2,235,633.58	(99,626.11)
Business Licenses	7,681,276.24	6,795,191.85	886,084.39
Auto Rental Tax	162,090.40	141,794.87	20,295.53
Motor Vehicle Licenses Fees	498,725.98	491,912.19	6,813.79
Recordation Taxes	1,382,038.68	1,688,114.09	(306,075.41)
Meals Tax	3,970,904.03	3,906,241.55	64,662.48
Lodging Tax	750,333.23	803,153.30	(52,820.07)
Street Lights	11,385.68	10,925.89	459.79
Star Fort Fees	4,157.89	4,062.10	95.79
Total	28,177,664.18	27,596,348.33	581,315.85

(3)Permits&Privileges

Dog Licenses	14,830.00	21,776.00	(6,946.00)
Land Use Application Fees	7,175.00	9,900.00	(2,725.00)
Transfer Fees	2,258.77	2,295.22	(36.45)
Development Review Fees	442,694.34	359,765.71	82,928.63
Building Permits	954,974.82	1,169,171.08	(214,196.26) *1
2% State Fees	6,490.39	4,812.54	1,677.85
Electrical Permits	99,418.00	555,644.00	(456,226.00) *1
Plumbing Permits	14,367.00	19,825.88	(5,458.88)
Mechanical Permits	55,675.00	68,279.00	(12,604.00)
Sign Permits	5,025.00	4,025.00	1,000.00
Land Disturbance Permits	323,855.00	310,957.00	12,898.00 *1
Septic Haulers Permit	200.00	-	200.00
Institutional Inspections Permit	7,200.00	6,500.00	700.00
Sewage Installation License	300.00	-	300.00
Transfer Development Rights	2,900.00	1,400.00	1,500.00
Total	1,937,363.32	2,534,351.43	(596,988.11)

(4) Revenue from use of

Money	4,840,046.50	2,796,150.61	2,043,895.89
Property	478,222.61	86,428.50	391,794.11 *2
	5,318,269.11	2,882,579.11	2,435,690.00

*1 Bartonsville Solar Permits issued 12/7/22 FY23.

*2 FY24 includes sale of Aylor \$300,000.00

(5) Recovered Costs	FY24	FY23	Increase/Decrease
	2/29/2024	2/28/2023	
Recovered Costs Treasurer's Office	18,621.00	74,376.00	(55,755.00)
Recovered Costs Social Services	39,992.04	31,728.02	8,264.02
Purchasing Rebate	181,891.83	184,640.27	(2,748.44)
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Cost Fire & Rescue Fee Recovery	452,307.71	397,172.35	55,135.36
Recovered Cost Fire Companies	179,067.19	177,389.17	1,678.02
Recovered Costs Sheriff	99,880.00	95,200.00	4,680.00
Recovered Cost FOIA	1,173.50	-	1,173.50
Reimbursement Circuit Court	5,136.96	5,335.14	(198.18)
Reimbursement Public Works	25.00	844.52	(819.52)
Clarke County Container Fees	43,478.89	50,781.69	(7,302.80)
City of Winchester Container Fees	37,198.60	47,624.74	(10,426.14)
Refuse Disposal Fees	69,117.83	96,124.19	(27,006.36)
Recycling Revenue	19,737.18	8,630.80	11,106.38
Container Fees Bowman Library	1,396.72	1,688.75	(292.03)
Restitution Other	2,240.27	786.84	1,453.43
Litter-Thon/Keep VA Beautiful Grant	-	1,000.00	(1,000.00)
Reimb.of Expenses Gen.District Court	14,448.86	12,719.25	1,729.61
Gasoline Tax Refund-VPA	12,432.12	19,026.79	(6,594.67)
Reimb.Task Force	44,515.73	52,441.81	(7,926.08)
Westminster Canterbury Lieu of Tax	21,001.80	19,692.00	1,309.80
Reimb. Elections	500.00	1,954.34	(1,454.34)
Reimb. Street Signs	1,017.00	-	1,017.00
Labor-Gounds Maint-Fred.co.Schools	228,796.44	265,789.20	(36,992.76)
Comcast PEG Grant	48,354.50	56,066.50	(7,712.00)
Fire School Programs	5,504.00	4,250.00	1,254.00
Clerks Reimbursement to County	4,331.16	4,125.73	205.43
Reimb. Sheriff	28,625.69	12,192.97	16,432.72
Subtotal Recovered Costs	1,588,053.02	1,648,842.07	(60,789.05)
Proffers Fire Department	37,383.40	-	37,383.40
Proffers Other	150,000.00	-	150,000.00
Proffer Snowden Bridge	284,317.20	402,782.70	(118,465.50)
Proffer Madison Village	467,344.00	476,238.00	(8,894.00)
Proffer Freedom Manor	-	5,750.00	(5,750.00)
Proffer The Village at Middletown	261,395.06	105,931.94	155,463.12
Proffer Newtown Landing	-	88,349.95	(88,349.95)
Proffer Senseny Village	1,078,000.00	-	1,078,000.00
Proffer Winchester Landing	197,896.00	-	197,896.00
Abrams Chase Proffer	11,505.00	-	11,505.00
Subtotal Proffers	2,487,840.66	1,079,052.59	1,408,788.07
Grand Total	4,075,893.68	2,727,894.66	1,347,999.02

(6) Commonwealth Revenue	FY24	FY23	
	2/29/2024	2/28/2023	Increase/Decrease
Motor Vehicle Carriers Tax	42,978.82	39,898.80	3,080.02
Mobile Home Titling Tax	130,023.00	136,137.40	(6,114.40)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	416,085.49	382,356.76	33,728.73
Shared Expenses Sheriff	1,732,444.68	1,604,370.85	128,073.83
Shared Expenses Comm.of Rev.	172,919.55	164,654.20	8,265.35
Shared Expenses Treasurer	141,982.99	128,243.45	13,739.54
Shared Expenses Clerk	347,112.33	331,641.47	15,470.86
Public Assistance Grants	3,887,484.13	3,669,512.93	217,971.20
Litter Control Grant	33,510.00	25,628.00	7,882.00
Emergency Services Fire Program	396,432.00	353,258.00	43,174.00
Other Revenue From The Commonwealth	1,726.17	1,049.49	676.68
Four-For-Life Funds	100,734.40	101,536.24	(801.84)
DMV Grant Funding	20,131.36	7,367.64	12,763.72
State Grant Emergency Services	72,670.53	133,736.79	(61,066.26)
Sheriff's State Grants	71,651.01	100,440.26	(28,789.25)
Parks State Grants	36,048.55	5,766.00	30,282.55
JJC Grant Juvenile Justice	96,270.00	98,520.00	(2,250.00)
Rent/Lease Payments	172,885.20	154,132.24	18,752.96
State Reimb.Economic Development	-	5,000,000.00	(5,000,000.00) *1
Spay/Neuter Assistance-State	4,112.05	3,082.91	1,029.14
Wireless 911 Grant	207,186.40	177,661.54	29,524.86
State Forfeited Asset Funds	5,559.44	19,077.58	(13,518.14)
Victim Witness-Commonwealth Office	131,461.89	52,347.47	79,114.42
State Funds Communications Center	177,052.78	-	177,052.78
Forest Sustainability Funds	-	1,645.62	(1,645.62)
Total	14,924,990.95	19,218,593.82	(4,293,602.87)

*1 FY23 VA Dept. of Commerce EDA Incentive for Airport Terminal Project

County of Frederick
General Fund
February 29, 2024

(7) Federal Revenue	FY24	FY23	Increase/Decrease
Federal Forfeited Assets-DOJ	1,947.02	-	1,947.02
Housing Illegal Aliens-Federal	20,998.00	-	20,998.00
Federal Funds Sheriff	16,191.82	26,480.45	(10,288.63)
Federal Forfeited Assets Treasury	13,399.99	-	13,399.99
Total	52,536.83	26,480.45	26,056.38

(8) Expenditures

Expenditures increased \$1.2 million. **General Administration** decreased \$7.9 million and reflects the \$4.6 million PP Rebate and \$5 million for the EDA Incentive Grant for the Winchester Regional Airport Terminal Project in FY23. **Public Safety** increased \$5.1 million and includes an increase of \$921,148 in salaries and fringes for the Sheriff’s Office and \$1,204,808 for Fire and Rescue. Transfers Decreased \$6,515,495.42. Chart below:

(9) Transfers Decreased \$6,515,495.42	FY24	FY23	Increase/Decrease
Transfer to School Operating Fund	54,370,861.14	48,829,536.16	5,541,324.98 * 1
Transfer to Debt Service Schools	9,038,459.00	9,038,459.00	-
Transfer to Transportation Fund	-	7,988,875.00	(7,988,875.00)
Transfer to Debt Service County	1,528,934.50	1,503,770.39	25,164.11 * 2
Transfer to School Operating Capital	877,282.00	1,023,546.00	(146,264.00) * 3
Operational Transfers	(280,860.97)	(197,740.54)	(83,120.43)
Reserve for Merit/COLA Increases	856.50	3,020.58	(2,164.08)
Reserve for Capital	15,434,981.00	19,586,622.00	(4,151,641.00) * 4
Operational Contingency	290,080.00	-	290,080.00 * 5
TOTAL	81,260,593.17	87,776,088.59	(6,515,495.42)

* 1 C/F School Encumbrances FY24 \$2,184,109.24 and \$178,783.90 for C/F FY23 unrestricted grant funds. Additionally, \$52,007,968.00 for half of the School Operating. FY23 includes \$836,679.21 C/F Encumbrances, \$266,148.45 unspent restricted funds and \$47,726,708.50 for half of the School Operating.

* 2 Payments include City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood and Roundhill F.D. , Public Safety Building and Animal Shelter.

* 3 C/FFY23 unspent unobligated School Operating funds for the replacement of fire alarms at 5 locations \$877,282.00.

* 4 Capital Funding Policy per budget resolution from the General Fund to the BOS Capital Fund. This calculation is the amount in the unreserved fund balance greater than 20% of the required operating reserve. These excess funds are transferred to the Capital Fund.

* 5 Transfer budgeted funds from contingency to radios per budget resolution.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 February 29, 2024

ASSETS	FY24 <u>2/29/24</u>	FY23 <u>2/28/23</u>	Increase <u>(Decrease)</u>
Cash	12,158,423.35	11,621,446.78	536,976.57 *1
Receivable Arrears Pay Deferred	90,116.29	99,351.73	(9,235.44)
GL controls(est.rev/est.exp)	<u>(3,201,551.07)</u>	<u>(1,199,961.74)</u>	<u>(2,001,589.33)</u>
TOTAL ASSETS	<u>9,046,988.57</u>	<u>10,520,836.77</u>	<u>(1,473,848.20)</u>
LIABILITIES			
Accrued Wages Payable	511,249.96	442,389.90	68,860.06
Accrued Operating Reserve Costs	<u>3,217,072.54</u>	<u>3,048,824.76</u>	<u>168,247.78</u>
TOTAL LIABILITIES	<u>3,728,322.50</u>	<u>3,491,214.66</u>	<u>237,107.84</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	266,773.04	221,260.60	45,512.44
Fund Balance	<u>5,051,893.03</u>	<u>6,808,361.51</u>	<u>(1,756,468.48) *2</u>
TOTAL EQUITY	<u>5,318,666.07</u>	<u>7,029,622.11</u>	<u>(1,710,956.04)</u>
TOTAL LIABILITY & EQUITY	<u>9,046,988.57</u>	<u>10,520,836.77</u>	<u>(1,473,848.20)</u>

NOTES:

*1 Cash increased \$536,976.57. Refer to the following page for comparative statement of revenue, expenditures and changes in fund balance.

*2 Fund balance decreased \$1,756,468.48. The beginning balance was \$8,232,884.88 and includes adjusting entries, budget controls(\$1,911,500), emergency replacement of the security system(\$1,115,808), and the year to date revenue less expenditures of (\$153,683.85).

Current Unrecorded Accounts Receivable-	<u>FY24</u>
Prisoner Billing	23,752.10
Compensation Board Reimbursement 2/24	<u>738,948.62</u>
Total	762,700.72

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
February 29, 2024

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY24 2/29/24 <u>Actual</u>	FY23 2/28/23 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	226.06	299.54	(73.48)
Interest	10,000.00	239,993.76	114,984.64	125,009.12
Salvage and Surplus	10,300.00	10,300.00		10,300.00
Supervision Fees	42,974.00	12,879.00	14,323.62	(1,444.62)
Drug Testing Fees	-	30.00	390.00	(360.00)
Work Release Fees	328,000.00	178,451.85	185,901.89	(7,450.04)
Federal Bureau Of Prisons	0.00	935.00	1,100.00	(165.00)
Local Contributions	8,367,458.00	6,275,593.50	6,825,633.75	(550,040.25)
Miscellaneous	18,000.00	13,617.09	14,356.14	(739.05)
Phone Commissions	555,000.00	353,396.20	315,179.60	38,216.60
Food & Staff Reimbursement	68,000.00	62,404.88	40,313.56	22,091.32
Elec.Monitoring Part.Fees	40,000.00	28,536.17	3,634.21	24,901.96
Share of Jail Cost Commonwealth	1,379,774.00	628,000.10	651,064.49	(23,064.39)
Medical & Health Reimb.	40,000.00	25,583.24	28,070.79	(2,487.55)
Shared Expenses CFW Jail	7,795,344.00	4,515,174.00	3,919,133.19	596,040.81
State Grants	507,827.00	426,295.00	174,063.00	252,232.00
DOC Medical Reimb.	0.00	0.00	1,098.40	(1,098.40)
Local Offender Probation	411,727.00	214,698.00	197,015.00	17,683.00
Pretrial Expansion Grant	349,350.00	173,127.00	130,177.00	42,950.00
Transfer Funds/CARES/ARPA	0.00		0.00	
Transfer From General Fund	7,110,636.00	5,332,977.00	5,444,064.75	(111,087.75)
TOTAL REVENUES	27,034,390.00	18,492,217.85	18,060,803.57	431,414.28
EXPENDITURES:	30,502,714.11	18,645,901.70	15,532,729.13	3,113,172.57
Excess(Deficiency)of revenues over expenditures	(3,468,324.11)	(153,683.85)	2,528,074.44	(2,681,758.29)
FUND BALANCE PER GENERAL LEDGER		<u>5,205,576.88</u>	<u>4,280,287.07</u>	<u>925,289.81</u>
Fund Balance Adjusted To Reflect Income Statement 2/29/24		5,051,893.03	6,808,361.51	(1,756,468.48)

County of Frederick
Fund 12 Landfill
February 29, 2024

ASSETS	FY24 <u>2/29/24</u>	FY23 <u>2/28/23</u>	Increase (Decrease)
Cash	42,900,685.75	42,903,280.74	(2,594.99)
Receivables:			
Accounts Receivable	0.00	124,242.36	(124,242.36)
Fees	788,026.15	687,585.78	100,440.37 *1
Receivable Arrears Pay Deferred	15,314.30	15,314.30	0.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	64,477,807.18	64,477,807.18	0.00
Accumulated Depreciation	(41,291,783.00)	(41,291,783.00)	0.00
GL controls(est.rev/est.exp)	<u>(3,434,222.00)</u>	<u>(6,337,912.58)</u>	<u>2,903,690.58</u>
TOTAL ASSETS	<u>63,371,828.38</u>	<u>60,494,534.78</u>	<u>2,877,293.60</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,812.45	187,340.08	4,472.37
Accrued Remediation Costs	16,173,021.80	14,993,148.59	1,179,873.21 *2
Deferred Revenue Misc.Charges	0.00	124,242.36	(124,242.36)
Accrued Wages Payable	<u>64,353.42</u>	<u>57,194.70</u>	<u>7,158.72</u>
TOTAL LIABILITIES	<u>16,429,187.67</u>	<u>15,361,925.73</u>	<u>1,060,103.22</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	722,787.84	(722,787.84) *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>37,084,198.71</u>	<u>34,551,379.21</u>	<u>2,532,819.50</u> *4
TOTAL EQUITY	<u>46,942,640.71</u>	<u>45,132,609.05</u>	<u>2,532,819.50</u>
TOTAL LIABILITY AND EQUITY	<u>63,371,828.38</u>	<u>60,494,534.78</u>	<u>2,877,293.60</u>

NOTES:

*1 Landfill receivable fees increased \$100,440.37. Landfill fees at 2/24 were \$743,936.68 compared to \$682,536.89 at 2/23 for an increase of \$61,399.79. Delinquent fees at 2/24 were \$107,436.90 compared to \$56,390.56 at 2/23 for an increase of \$51,046.34.

*2 Remediation increased \$1,179,873.21 and includes \$705,604.00 for post closure and \$474,269.21 Interest.

*3 There were no encumbrances at 2/29/24.

*4 Fund balance increased \$2,532,819.50. The beginning balance was \$38,676,291.32 and includes adjusting entries, budget controls for FY24(\$583,247.00). C/F FY23(\$406,036.00) engineering costs for ongoing projects C/F FY23(\$179,389) unspent funds for gas treatment skid maintenance, C/F FY23(\$2,265,550.00) unspent funds for the delayed diversion channel project and \$1,842,129.39 year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 February 29, 2024

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY24 2/29/24 <u>Actual</u>	FY23 2/28/23 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	7,733.79	3,259.27	4,474.52
Interest on Bank Deposits	300,000.00	1,143,099.65	539,653.78	603,445.87
Salvage and Surplus	140,000.00	132,584.27	116,640.42	15,943.85
Sanitary Landfill Fees	8,182,000.00	5,242,265.77	5,233,888.21	8,377.56
Charges to County	0.00	407,702.85	428,463.90	(20,761.05)
Charges to Winchester	0.00	157,541.52	149,489.47	8,052.05
Tire Recycling	262,400.00	190,149.01	251,150.35	(61,001.34)
Reg. Recycling Electronics	80,000.00	22,805.01	26,480.00	(3,674.99)
Greenhouse Gas Credit Sales	10,000.00	61,172.24	0.00	61,172.24
Miscellaneous	0.00	27,970.00	8,739.00	19,231.00
Refunds Other	0.00	825.00	14,943.88	(14,118.88)
Renewable Energy Credits	189,216.00	108,540.00	57,060.00	51,480.00
Landfill Gas To Electricity	504,576.00	257,655.06	355,778.91	(98,123.85)
			0.00	
TOTAL REVENUES	9,668,192.00	7,760,044.17	7,185,547.19	574,496.98
Operating Expenditures	7,801,864.00	2,810,524.77	3,049,834.14	(239,309.37)
Capital Expenditures	5,300,550.00	3,107,390.01	360,375.00	2,747,015.01
TOTAL Expenditures	13,102,414.00	5,917,914.78	3,410,209.14	2,507,705.64
Excess(deficiency)of revenue over expenditures	(3,434,222.00)	1,842,129.39	3,775,338.05	(1,933,208.66)
Fund Balance Per General Ledger		35,242,069.32	30,776,041.16	4,466,028.16
FUND BALANCE ADJUSTED		37,084,198.71	34,551,379.21	2,532,819.50

County of Frederick
General Fund
March 31, 2024

ASSETS	FY24 <u>3/31/24</u>	FY23 <u>3/31/23</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	42,032,633.86	32,692,373.67	9,340,260.19 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	316,120.32	377,851.20	(61,730.88)
Taxes, Commonwealth, Reimb.P/P	11,160,937.54	10,474,052.18	686,885.36
Streetlights	888.48	763.61	124.87
Miscellaneous Charges	48,981.06	20,587.05	28,394.01
Prepaid Postage	2,460.74	4,955.22	(2,494.48)
GL controls (est.rev / est. exp)	<u>(18,677,306.88)</u>	<u>(27,995,566.30)</u>	<u>9,318,259.42</u> (1) Attached
TOTAL ASSETS	<u>34,886,270.12</u>	<u>15,576,571.63</u>	<u>19,309,698.49</u>
LIABILITIES			
Accrued Wages Payable	1,775,293.66	1,611,803.87	163,489.79
Performance Bonds Payable	1,306,770.97	1,457,162.03	(150,391.06)
Taxes Collected in Advance	382,309.22	748,071.22	(365,762.00) *B
Deferred Revenue	<u>11,191,680.32</u>	<u>10,550,303.70</u>	<u>641,376.62</u> *C
TOTAL LIABILITIES	14,656,054.17	14,367,340.82	288,713.35
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	4,796,988.02	2,411,944.41	2,385,043.61 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	426,500.44	536,383.58	(109,883.14)
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Opoid Settlement	380,655.34	0.00	380,655.34
Courthouse Fees	569,633.56	539,188.28	30,445.28
Animal Shelter	1,387,401.98	1,341,126.42	46,275.56
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	9,132,140.01	7,600,200.67	1,531,939.34 (3) Attached
Parks Reserve	192,036.04	132,668.69	59,367.35
E-Summons Funds	180,598.29	179,554.75	1,043.54
VDOT Revenue Sharing	0.00	436,270.00	(436,270.00) *D
Undesignated Adjusted Fund Balance	<u>2,500,449.56</u>	<u>(12,631,918.70)</u>	<u>15,132,368.26</u> (4) Attached
TOTAL EQUITY	<u>20,230,215.95</u>	<u>1,209,230.81</u>	<u>19,020,985.14</u>
TOTAL LIAB. & EQUITY	<u>34,886,270.12</u>	<u>15,576,571.63</u>	<u>19,309,698.49</u>

NOTES:

*A Cash increase includes increases in revenue and fund balance and decreases in expenditures and transfers. (refer to the comparative statement of revenue, expenditures, transfers, and fund balance).

*B Prepayment of taxes.

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

*D Transferred to Transportation Fund for Renaissance.

BALANCE SHEET

(1) GL Controls	FY24	FY23	Inc/(Decrease)
Estimated Revenue	247,006,015	237,843,193	9,162,823
Appropriations	(138,202,017)	(137,863,403)	(338,614)
Est. Transfers to Other Funds	(132,278,293)	(130,387,300)	(1,890,993)
Encumbrances	4,796,988	2,411,944	2,385,044
Total	(18,677,307)	(27,995,566)	9,318,259

(1) General Fund Purchase Orders 3/31/24

	Amount	
County Office Buildings	9,950.00	Rooftop Air Handler Unit Access Platform CAB
	278,972.92	70 Ton High Efficiency Trane Roof Top Unit CAB
	426,750.00	Replacement HVAC Control System PSB
	9,840.00	Integrate(6) Carrier RTU's To Trane Control System
Fire and Rescue	300,018.00	Replace Garage Bay Floor Millwood Fire Station
	16,399.91	Interactive Display and (6) Lenovo Lap Tops & Docks
	150,536.62	Uniforms
	1,063,868.00	(2) All Poly 3,000 Gallon Tankers
	34,752.32	Emergency Lighting
	800,482.00	(2) 2023 Horton Ambulances F-550
	116,854.34	Stryker Items
	49,980.00	(51) Diesel Exhaust Filtration Systems
	55,773.00	Hose, Pump, Aerial and Ground Ladder Testing
	8,450.00	SCBA Mask Covers
	20,785.00	Pierce Enforcer Fire Engine
	9,830.72	Stryker Items
	8,088.69	(3) MultiRAE Lights
Inspections	66,089.32	(2) 2024 Ford Broncos
	12,175.00	HP SD Pro 2 Scanner
Parks and Recreation	7,397.33	Clearbrook Pool Pump Motor
	32,294.65	Uniforms and Shirts
	17,899.00	Clearbrook Park Asphalt Path Paving
	43,931.84	(2) John Deere Gator Utility
	9,841.39	(2) Diving Boards
	9,400.00	Seed/Sports Blend
	22,459.50	Glue Laminat Structure Shelter Sherando Park
	16,855.00	Sherando Pickleball Court Fencing
	47,881.00	Sherando Pickleball Courts
	164.65	Envelopes
	5,355.82	Spring Race Awards
	6,064.98	Siding for Clearbrook Park Bath House
	9,700.00	Sherando Pool Bath House Paint
Sheriff	35,309.09	Body Armour and Carriers
	65,160.51	Ammunition
	6,448.00	Dry Suits for Diving
	126,282.61	Uplifting (13) New Vehicles with Equipment
	319,485.00	(7) Vehicles
	88,007.70	(2) Vehicles
	451,639.72	Upfitting (30) Vehicles
	28,792.94	(2) Pole Cameras Mini's & 100Ah Pole Mounted Battery Pack
Treasurer	7,021.45	Envelopes
Total	4,796,988.02	0

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 3/31/2024	6,988,931.74	211,861.11	247,364.02	1,683,983.14	9,132,140.01

Administration	43,380.82
Bridges	17,014.32
Historic Preservation	129,000.00
Library	481,556.00
Sheriff	146,172.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Road Imp.&Transportation	802,415.00
Total Other Proffers	1,683,983.14

(4) Fund Balance Adjusted	
Beginning Balance 3/31/24	47,768,439.52
Revenue 3/24	150,810,669.36
Expenditures 3/24	(84,226,684.27)
Transfers 3/24	(111,851,975.05)
Ending Balance 3/31/24	2,500,449.56

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2024

REVENUES:	<u>Appropriated</u>	<u>FY24 3/31/24 Actual</u>	<u>FY23 3/31/23 Actual</u>	<u>YTD Actual Variance</u>
General Property Taxes	160,510,000.00	78,243,954.57	78,285,040.99	(41,086.42) (1)
Other local taxes	52,354,691.00	33,343,596.93	32,615,179.28	728,417.65 (2)
Permits & Privilege fees	2,425,205.00	2,791,339.04	2,695,539.11	95,799.93 (3)
Revenue from use of money and property	2,849,800.00	6,294,375.41	3,706,795.13	2,587,580.28 (4)
Charges for Services	4,749,694.00	2,538,549.76	2,333,645.78	204,903.98
Miscellaneous	599,924.15	624,608.08	952,515.63	(327,907.55)
Recovered Costs	2,122,704.00	1,624,985.67	1,712,672.16	(87,686.49) (5)
Proffers	0.00	2,515,124.54	1,186,438.79	1,328,685.75 (5)
Intergovernmental:				
Commonwealth	13,943,392.40	16,097,511.32	20,315,441.92	(4,217,930.60) (6)
Federal	768,118.00	54,137.33	30,952.49	23,184.84 (7)
Transferred from County Capital	6,682,486.71	6,682,486.71	0.00	6,682,486.71
TOTAL REVENUES	<u>247,006,015.26</u>	<u>150,810,669.36</u>	<u>143,834,221.28</u>	<u>6,976,448.08</u>
 EXPENDITURES:				
General Administration	19,547,085.50	14,487,962.79	22,235,403.36	(7,747,440.57)
Judicial Administration	3,857,725.06	2,473,211.66	2,419,113.56	54,098.10
Public Safety	65,493,910.63	45,415,316.65	39,832,654.15	5,582,662.50
Public Works	8,628,210.11	4,570,546.16	4,718,687.75	(148,141.59)
Health and Welfare	13,138,598.00	7,988,261.67	7,444,538.51	543,723.16
Education	55,000.00	0.00	27,500.00	(27,500.00)
Parks, Recreation, Culture	12,891,101.54	7,181,621.00	6,178,595.57	1,003,025.43
Community Development	2,710,270.62	2,109,764.34	1,941,351.12	168,413.22
TOTAL EXPENDITURES	<u>126,321,901.46</u>	<u>84,226,684.27</u>	<u>84,797,844.02</u>	<u>(571,159.75) (8)</u>
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	144,158,408.70	111,851,975.05	116,788,278.29	(4,936,303.24) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(23,474,294.90)	(45,267,989.96)	(57,751,901.03)	(12,483,911.07)
 Fund Balance per General Ledger		<u>47,768,439.52</u>	<u>45,119,982.33</u>	<u>2,648,457.19</u>
Fund Balance Adjusted to reflect Income Statement 3/31/24		2,500,449.56	(12,631,918.70)	15,132,368.26

(1)General Property Taxes	FY24	FY23	Increase/Decrease
Real Estate Taxes	38,654,011	37,511,597	1,142,414
Public Services	1,265,378	1,552,954	(287,576)
Personal Property	36,320,686	37,371,769	(1,051,083)
Penalties and Interest	1,663,965	1,424,704	239,261
Credit Card Chgs./Delinq.Advertising	1,711	20,332	(18,621)
Adm.Fees For Liens&Distress	338,204	403,685	(65,481)
	78,243,955	78,285,041	(41,087)

(2) Other Local Taxes

Local Sales and Use Tax	12,702,353.33	12,675,793.90	26,559.43
Communications Sales Tax	518,168.60	548,537.63	(30,369.03)
Utility Taxes	2,504,674.76	2,606,626.40	(101,951.64)
Business Licenses	9,837,950.22	8,882,327.06	955,623.16
Auto Rental Tax	175,823.19	165,051.41	10,771.78
Motor Vehicle Licenses Fees	599,001.79	566,736.22	32,265.57
Recordation Taxes	1,614,364.53	1,838,089.46	(223,724.93)
Meals Tax	4,545,299.97	4,432,685.37	112,614.60
Lodging Tax	830,417.29	884,343.84	(53,926.55)
Street Lights	11,385.36	10,925.89	459.47
Star Fort Fees	4,157.89	4,062.10	95.79
Total	33,343,596.93	32,615,179.28	728,417.65

(3)Permits&Privileges

Dog Licenses	19,119.00	24,606.00	(5,487.00)
Land Use Application Fees	7,175.00	10,000.00	(2,825.00)
Transfer Fees	2,515.27	2,540.02	(24.75)
Development Review Fees	526,044.34	350,067.71	175,976.63
Building Permits	1,351,857.47	1,264,532.56	87,324.91 *1
2% State Fees	20,997.96	7,243.94	13,754.02
Electrical Permits	401,540.00	572,215.00	(170,675.00) *1
Plumbing Permits	20,303.00	21,706.88	(1,403.88)
Mechanical Permits	65,535.00	77,001.00	(11,466.00)
Sign Permits	5,615.00	4,375.00	1,240.00
Land Disturbance Permits	358,237.00	352,001.00	6,236.00 *1
Septic Haulers Permit	400.00	-	400.00
Institutional Inspections Permit	8,500.00	7,550.00	950.00
Sewage Installation License	300.00	300.00	-
Transfer Development Rights	3,200.00	1,400.00	1,800.00
Total	2,791,339.04	2,695,539.11	95,799.93

(4) Revenue from use of

Money	5,800,682.63	3,612,861.24	2,187,821.39
Property	493,692.78	93,933.89	399,758.89 *2
	6,294,375.41	3,706,795.13	2,587,580.28

*1 Bartonsville Solar Permits issued 12/7/22 FY23.

*2 FY24 includes sale of Aylor \$300,000.00

(5) Recovered Costs	FY24	FY23	Increase/Decrease
	3/31/2024	3/31/2023	
Recovered Costs Treasurer's Office	18,621.00	74,376.00	(55,755.00)
Recovered Costs Social Services	41,268.54	41,267.24	1.30
Purchasing Rebate	181,891.83	184,640.27	(2,748.44)
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Cost Fire & Rescue Fee Recovery	452,307.71	397,172.35	55,135.36
Recovered Cost Fire Companies	179,067.19	177,389.17	1,678.02
Recovered Costs Sheriff	108,280.00	107,200.00	1,080.00
Recovered Cost FOIA	1,736.75	-	1,736.75
Reimbursement Circuit Court	5,846.44	5,995.57	(149.13)
Reimbursement Public Works	25.00	844.52	(819.52)
Clarke County Container Fees	49,374.83	55,778.53	(6,403.70)
City of Winchester Container Fees	40,930.84	51,518.79	(10,587.95)
Refuse Disposal Fees	75,914.03	103,463.16	(27,549.13)
Recycling Revenue	19,737.18	8,630.80	11,106.38
Restitution Sheriff		354.70	
Container Fees Bowman Library	1,550.13	1,980.95	(430.82)
Restitution Other	2,264.55	786.84	1,477.71
Litter-Thon/Keep VA Beautiful Grant	-	1,000.00	(1,000.00)
Reimb.of Expenses Gen.District Court	16,465.54	14,323.76	2,141.78
Gasoline Tax Refund-VPA	12,432.12	19,026.79	(6,594.67)
Reimb.Task Force	50,796.93	58,840.51	(8,043.58)
Westminster Canterbury Lieu of Tax	21,001.80	19,692.00	1,309.80
Reimb. Elections	500.00	11,382.51	(10,882.51)
Reimb. Street Signs	1,017.00	-	1,017.00
Labor-Gounds Maint-Fred.co.Schools	228,796.44	272,652.20	(43,855.76)
Comcast PEG Grant	48,354.50	56,066.50	(7,712.00)
Fire School Programs	5,560.00	4,250.00	1,310.00
Clerks Reimbursement to County	4,940.03	4,566.93	373.10
Reimb. Sheriff	29,044.29	12,211.07	16,833.22
Subtotal Recovered Costs	1,624,985.67	1,712,672.16	(87,686.49)
Proffers Fire Department	37,383.40	-	37,383.40
Proffers Other	150,000.00	-	150,000.00
Proffer Snowden Bridge	284,317.20	450,168.90	(165,851.70)
Proffer Madison Village	467,344.00	476,238.00	(8,894.00)
Proffer Freedom Manor	-	5,750.00	(5,750.00)
Proffer The Village at Middletown	275,030.94	194,281.89	80,749.05
Proffer Newtown Landing	-	-	-
Proffer Senseny Village	1,078,000.00	60,000.00	1,018,000.00
Proffer Winchester Landing	211,544.00	-	211,544.00
Abrams Chase Proffer	11,505.00	-	11,505.00
Subtotal Proffers	2,515,124.54	1,186,438.79	1,328,685.75
Grand Total	4,140,110.21	2,899,110.95	1,240,999.26

(6) Commonwealth Revenue	FY24	FY23	
	3/31/2024	3/31/23	Increase/Decrease
Motor Vehicle Carriers Tax	42,978.82	39,898.80	3,080.02
Mobile Home Titling Tax	130,023.00	136,137.40	(6,114.40)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	481,063.82	438,986.03	42,077.79
Shared Expenses Sheriff	2,359,232.56	2,178,544.96	180,687.60
Shared Expenses Comm.of Rev.	195,971.87	188,784.28	7,187.59
Shared Expenses Treasurer	164,831.87	147,195.41	17,636.46
Shared Expenses Clerk	393,707.09	376,745.02	16,962.07
Public Assistance Grants	4,241,597.63	4,001,289.16	240,308.47
Litter Control Grant	33,510.00	25,628.00	7,882.00
Emergency Services Fire Program	396,432.00	353,258.00	43,174.00
Other Revenue From The Commonwealth	1,862.89	1,143.33	719.56
Four-For-Life Funds	100,734.40	101,536.24	(801.84)
DMV Grant Funding	20,131.36	7,367.64	12,763.72
State Grant Emergency Services	72,670.53	133,736.79	(61,066.26)
Sheriff's State Grants	72,405.01	100,440.26	(28,035.25)
Parks State Grants	36,048.55	5,766.00	30,282.55
JJC Grant Juvenile Justice	96,270.00	98,520.00	(2,250.00)
Rent/Lease Payments	175,728.90	173,398.77	2,330.13
State Reimb.Economic Development	-	5,000,000.00	(5,000,000.00) *1
Spay/Neuter Assistance-State	4,112.05	3,082.91	1,029.14
Wireless 911 Grant	237,431.75	201,736.99	35,694.76
State Forfeited Asset Funds	5,724.37	21,724.66	(16,000.29)
Victim Witness-Commonwealth Office	131,461.89	52,347.47	79,114.42
State Funds Communications Center	177,052.78	-	177,052.78
Forest Sustainability Funds	-	1,645.62	(1,645.62)
Total	16,097,511.32	20,315,441.92	(4,217,930.60)

*1 FY23 VA Dept. of Commerce EDA Incentive for Airport Terminal Project

County of Frederick

General Fund

March 31, 2024

(7) Federal Revenue	FY24	FY23	Increase/Decrease
Federal Forfeited Assets-DOJ	1,947.02	-	1,947.02
Housing Illegal Aliens-Federal	20,998.00	-	20,998.00
Federal Funds Sheriff	17,792.32	30,952.49	(13,160.17)
Federal Forfeited Assets Treasury	13,399.99	-	13,399.99
Total	54,137.33	30,952.49	23,184.84

(8) Expenditures

Expenditures decreased \$571,160.00. **General Administration** decreased \$7.7 million and reflects the \$4.6 million PP Rebate and \$5 million for the EDA Incentive Grant for the Winchester Regional Airport Terminal Project in FY23. **Public Safety** increased \$5.6 million and includes an increase of \$1,056,136 in salaries and fringes for the Sheriff’s Office and \$1,376,854 for Fire and Rescue. **Parks and Recreation** increased \$1 million and includes \$363,277 for playground equipment replacement, (3) vehicles totaling \$101,340, (6) mowers for \$205,998, a sprayer rig at \$45,763, and (2) water slides totaling \$119,900. Transfers decreased \$4,936,303.24. Chart below:

(9) Transfers Decreased \$4,936,303.24	FY24	FY23	Increase/Decrease
Transfer to School Operating Fund	80,374,845.14	72,692,890.41	7,681,954.73 * 1
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	1,528,934.50	1,891,220.40	(362,285.90) * 2
Transfer to School Operating Capital	877,282.00	1,023,546.00	(146,264.00) * 3
Operational Transfers	(212,843.34)	(118,115.59)	(94,727.75)
Reserve for Merit/COLA Increases	1,007.25	3,325.04	(2,317.79)
Reserve for Capital	15,434,981.00	19,586,622.00	(4,151,641.00) * 4
Operational Contingency	290,080.00	162,226.53	127,853.47 * 5
TOTAL	111,851,975.05	116,788,278.29	(4,936,303.24)

* 1 C/F School Encumbrances FY24 \$2,184,109.24 and \$178,783.90 for C/F FY23 unrestricted grant funds. Additionally, \$78,011,952.00 for 75% of the School Operating. FY23 includes \$836,679.21 C/F Encumbrances and \$266,148.45 unspent restricted funds and \$71,590,062.75 for 75% of the School Operating.

* 2 Payments include City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood and Roundhill F.D. , Public Safety Building and Animal Shelter.

* 3 C/F FY23 unspent unobligated School Operating funds for the replacement of fire alarms at 5 locations \$877,282.00.

* 4 Capital Funding Policy per budget resolution from the General Fund to the BOS Capital Fund. This calculation is the amount in the unreserved fund balance greater than 20% of the required operating reserve. These excess funds are transferred to the Capital Fund.

* 5 Transfer budgeted funds from contingency to radios per budget resolution.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2024

ASSETS	FY24 <u>3/31/24</u>	FY23 <u>3/31/23</u>	Increase <u>(Decrease)</u>
Cash	14,161,790.79	14,284,869.69	(123,078.90) *1
Receivable Arrears Pay Deferred	88,418.65	99,351.73	(10,933.08)
GL controls(est.rev/est.exp)	<u>(3,146,242.15)</u>	<u>(1,050,547.36)</u>	<u>(2,095,694.79)</u>
TOTAL ASSETS	<u>11,103,967.29</u>	<u>13,333,674.06</u>	<u>(2,229,706.77)</u>
LIABILITIES			
Accrued Wages Payable	511,249.96	442,389.90	68,860.06
Accrued Operating Reserve Costs	<u>3,217,072.54</u>	<u>3,048,824.76</u>	<u>168,247.78</u>
TOTAL LIABILITIES	<u>3,728,322.50</u>	<u>3,491,214.66</u>	<u>237,107.84</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	322,081.96	370,674.98	(48,593.02)
Fund Balance	<u>7,053,562.83</u>	<u>9,471,784.42</u>	<u>(2,418,221.59) *2</u>
TOTAL EQUITY	<u>7,375,644.79</u>	<u>9,842,459.40</u>	<u>(2,466,814.61)</u>
TOTAL LIABILITY & EQUITY	<u>11,103,967.29</u>	<u>13,333,674.06</u>	<u>(2,229,706.77)</u>

NOTES:

*1 Cash decreased \$123,078.90. Refer to the following page for comparative statement of revenue, expenditures and changes in fund balance.

*2 Fund balance decreased \$2,418,221.59. The beginning balance was \$8,232,884.88 and includes adjusting entries, budget controls(\$1,911,500), emergency replacement of the security system(\$1,115,808), and the year to date revenue less expenditures of \$1,847,985.95.

Current Unrecorded Accounts Receivable-	<u>FY24</u>
Prisoner Billing	25,992.34
Compensation Board Reimbursement 3/24	<u>726,556.38</u>
Total	752,548.72

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
March 31, 2024

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY24 3/31/24 <u>Actual</u>	FY23 3/31/23 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	277.28	373.30	(96.02)
Interest	10,000.00	240,019.32	115,009.38	125,009.94
Salvage and Surplus	10,300.00	10,300.00		10,300.00
Supervision Fees	42,974.00	16,259.00	17,327.75	(1,068.75)
Drug Testing Fees	-	30.00	480.00	(450.00)
Work Release Fees	328,000.00	204,444.19	208,651.14	(4,206.95)
Federal Bureau Of Prisons	0.00	2,310.00	1,100.00	1,210.00
Local Contributions	8,367,458.00	8,241,698.50	9,100,845.00	(859,146.50)
Miscellaneous	18,000.00	14,947.29	16,009.17	(1,061.88)
Phone Commissions	555,000.00	391,612.80	391,612.80	0.00
Food & Staff Reimbursement	68,000.00	69,360.95	45,106.09	24,254.86
Elec.Monitoring Part.Fees	40,000.00	28,536.17	7,730.83	20,805.34
Share of Jail Cost Commonwealth	1,379,774.00	628,000.10	651,064.49	(23,064.39)
Medical & Health Reimb.	40,000.00	29,615.12	30,533.86	(918.74)
Shared Expenses CFW Jail	7,795,344.00	5,253,914.72	4,556,301.24	697,613.48
State Grants	507,827.00	426,295.00	174,063.00	252,232.00
DOC Medical Reimb.	0.00	0.00	1,098.40	(1,098.40)
Local Offender Probation	411,727.00	214,698.00	197,015.00	17,683.00
Pretrial Expansion Grant	349,350.00	173,127.00	130,177.00	42,950.00
Transfer Funds/CARES/ARPA	0.00		0.00	
Transfer From General Fund	7,110,636.00	7,110,636.00	7,258,753.00	(148,117.00)
TOTAL REVENUES	27,034,390.00	23,056,081.44	22,903,251.45	152,829.99
EXPENDITURES:	30,502,714.11	21,208,095.49	17,711,754.10	3,496,341.39
Excess(Deficiency)of revenues over expenditures	(3,468,324.11)	1,847,985.95	5,191,497.35	(3,343,511.40)
FUND BALANCE PER GENERAL LEDGER		<u>5,205,576.88</u>	<u>4,280,287.07</u>	<u>925,289.81</u>
Fund Balance Adjusted To Reflect Income Statement 3/31/24		7,053,562.83	9,471,784.42	(2,418,221.59)

County of Frederick
Fund 12 Landfill
March 31, 2024

ASSETS	FY24 <u>3/31/24</u>	FY23 <u>3/31/23</u>	Increase (Decrease)
Cash	43,317,358.50	43,427,646.72	(110,288.22)
Receivables:			
Accounts Receivable	60,620.84	-	60,620.84
Fees	871,054.95	804,516.49	66,538.46 *1
Receivable Arrears Pay Deferred	15,314.30	15,314.30	0.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	68,580,933.25	64,477,807.18	4,103,126.07
Accumulated Depreciation	(43,320,450.41)	(41,291,783.00)	(2,028,667.41)
GL controls(est.rev/est.exp)	<u>(3,434,222.00)</u>	<u>(6,343,748.42)</u>	<u>2,909,526.42</u>
TOTAL ASSETS	<u>66,006,609.43</u>	<u>61,005,753.27</u>	<u>5,000,856.16</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,812.45	187,340.08	4,472.37
Accrued Remediation Costs	16,173,021.80	14,993,148.59	1,179,873.21 *2
Deferred Revenue Misc.Charges	60,620.84	0.00	60,620.84
Accrued Wages Payable	<u>64,353.42</u>	<u>57,194.70</u>	<u>7,158.72</u>
TOTAL LIABILITIES	<u>16,489,808.51</u>	<u>15,237,683.37</u>	<u>1,244,966.42</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	716,952.00	(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>39,658,358.92</u>	<u>35,192,675.90</u>	<u>4,465,683.02</u> *4
TOTAL EQUITY	<u>49,516,800.92</u>	<u>45,768,069.90</u>	<u>4,465,683.02</u>
TOTAL LIABILITY AND EQUITY	<u>66,006,609.43</u>	<u>61,005,753.27</u>	<u>5,000,856.16</u>

NOTES:

*1 Landfill receivable fees increased \$66,538.96. Landfill fees at 3/24 were \$820,359.56 compared to \$789,433.78 at 3/23 for an increase of \$30,925.78. Delinquent fees at 3/24 were \$101,051.79 compared to \$62,306.57 at 3/23 for an increase of \$38,745.22.

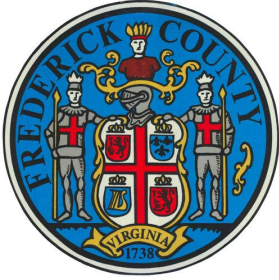
*2 Remediation increased \$1,179,873.21 and includes \$705,604.00 for post closure and \$474,269.21 Interest.

*3 There were no encumbrances at 3/31/24.

*4 Fund balance increased \$4,465,683.02. The beginning balance was \$40,750,749.98 and includes adjusting entries, budget controls for FY24(\$583,247.00). C/F FY23(\$406,036.00) engineering costs for ongoing projects C/F FY23(\$179,389) unspent funds for gas treatment skid maintenance, C/F FY23(\$2,265,550.00) unspent funds for the delayed diversion channel project and \$2,341,830.94 year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2024

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY24 3/31/24 <u>Actual</u>	FY23 3/31/23 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	8,100.21	3,385.55	4,714.66
Interest on Bank Deposits	300,000.00	1,217,636.12	592,160.35	625,475.77
Salvage and Surplus	140,000.00	140,861.03	140,374.11	486.92
Sanitary Landfill Fees	8,182,000.00	5,981,804.15	5,926,939.62	54,864.53
Charges to County	0.00	460,668.73	479,848.41	(19,179.68)
Charges to Winchester	0.00	175,367.74	180,601.15	(5,233.41)
Tire Recycling	262,400.00	208,348.01	280,058.21	(71,710.20)
Reg. Recycling Electronics	80,000.00	25,680.01	30,105.00	(4,424.99)
Greenhouse Gas Credit Sales	10,000.00	61,172.24	93,935.93	(32,763.69)
Miscellaneous	0.00	27,970.00	8,739.00	19,231.00
Refunds Other	0.00	825.00	14,943.88	(14,118.88)
Renewable Energy Credits	189,216.00	108,540.00	87,330.00	21,210.00
Landfill Gas To Electricity	504,576.00	285,358.54	376,625.64	(91,267.10)
			0.00	
TOTAL REVENUES	9,668,192.00	8,702,331.78	8,215,046.85	487,284.93
Operating Expenditures	7,801,864.00	3,253,110.83	3,432,201.27	(179,090.44)
Capital Expenditures	5,300,550.00	3,107,390.01	366,210.84	2,741,179.17
TOTAL Expenditures	13,102,414.00	6,360,500.84	3,798,412.11	2,562,088.73
Excess(deficiency)of revenue over expenditures	(3,434,222.00)	2,341,830.94	4,416,634.74	(2,074,803.80)
Fund Balance Per General Ledger		37,316,527.98	30,776,041.16	6,540,486.82
FUND BALANCE ADJUSTED		39,658,358.92	35,192,675.90	4,465,683.02



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Items For Information Only

Title: The Finance Director provides General Fund Transfer Reports for February and March 2024.

Attachments:

[Feb 2024 Transfers.pdf](#)

[March 2024 Transfers.pdf](#)

DATE	BUDGET TRANSFERS FEBRUARY 2024 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
2/7/2024	JUVENILE AND DOMESTIC COURT	TRANSFER FUNDS TO COVER DEFICIT	2105	5801	000	000	(158.00)
	JUVENILE AND DOMESTIC COURT		2105	5411	000	000	158.00
2/9/2024	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR THE REMAINDER OF FY2024	4305	3004	000	003	(3,000.00)
	ANIMAL SHELTER		4305	5405	000	000	3,000.00
2/9/2024	REFUSE COLLECTION	TOOL BOX FOR 2024 TRUCK	4203	3010	000	000	(1,000.00)
	REFUSE COLLECTION		4203	5408	000	000	1,000.00
2/16/2024	FIRE AND RESCUE	ALADTEC SOFTWARE RENEWAL RECLASS	3505	5411	000	000	(14,276.00)
	FIRE AND RESCUE		3505	9005	000	000	14,276.00
2/20/2024	CLERK OF THE CIRCUIT COURT	TRANSFER FUNDS TO COVER AUDIT	2106	3006	000	000	(349.74)
	CLERK OF THE CIRCUIT COURT		2106	5801	000	000	349.74
2/20/2024	CLERK OF THE CIRCUIT COURT	TO COVER COST PAID IN LINE ITEM	2106	3006	000	000	(345.00)
	CLERK OF THE CIRCUIT COURT		2106	5801	000	000	345.00
2/20/2024	INFORMATION TECHNOLOGY	INVOICE FOR LICENSING DIGITAL PERSONA RECLASS	1220	3005	000	000	(1,895.00)
	INFORMATION TECHNOLOGY		1220	9005	000	000	1,895.00
2/20/2024	INFORMATION TECHNOLOGY	PAY INVOICE FOR NEOGOV SUBSCRIPTION RECLASS	1220	3005	000	000	(5,670.00)
	INFORMATION TECHNOLOGY		1220	9005	000	000	5,670.00
2/20/2024	HUMAN RESOURCES	COVER SUBSCRIPTIONS RECLASS	1203	3010	000	000	(45,000.00)
	HUMAN RESOURCES		1203	9005	000	000	45,000.00
2/22/2024	BOARD OF SUPERVISORS	DEFICIT TO PAY CIVIC PLUS SOCIAL MEDIA ARCHIVING RECLASS	1101	3002	000	000	(2,000.00)
	BOARD OF SUPERVISORS		1101	9005	000	000	2,000.00
	BOARD OF SUPERVISORS		1101	9005	000	000	10,000.00
	BOARD OF SUPERVISORS		1101	3002	000	000	(10,000.00)
2/22/2024	RECREATION CENTERS AND PLAYGROUNDS	TO COVER CHERRY BLOSSOM CRUISE TRIP	7104	3010	000	000	(5,000.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	3011	000	000	5,000.00
2/23/2024	INSPECTIONS	PAYROLL PROMOTIONS 2/24	3401	1005	000	000	(777.00)
	INSPECTIONS		3401	1001	000	016	777.00
	FIRE AND RESCUE		3505	1007	000	000	(1,687.00)
	FIRE AND RESCUE		3505	1001	000	118	1,687.00
	FIRE AND RESCUE		3505	1007	000	000	(1,687.00)
	FIRE AND RESCUE		3505	1001	000	082	1,687.00
	FIRE AND RESCUE		3505	1007	000	000	(1,688.00)
	FIRE AND RESCUE		3505	1001	000	058	1,688.00
2/28/2024	INFORMATION TECHNOLOGY	TO PAY FOR GRANICUS BILL RECLASS	1220	3005	000	000	(10,211.00)
	INFORMATION TECHNOLOGY		1220	9005	000	000	10,211.00
2/28/2024	ANIMAL SHELTER	TO SUPPLEMENT LINE ITEM FOR REMAINDER OF FY24	4305	5402	000	003	(500.00)
	ANIMAL SHELTER		4305	5402	000	001	500.00
	ANIMAL SHELTER		4305	5506	000	000	(500.00)
	ANIMAL SHELTER		4305	5402	000	001	500.00
2/29/2024	CLEARBROOK PARK	TO COVER VEHICLE REPAIRS	7109	3004	000	002	4,200.00
	CLEARBROOK PARK		7110	3004	000	001	(4,200.00)
2/29/2024	COMMONWEALTH'S ATTORNEY	TO FUND CENTRAL STORES GASOLINE	2201	5401	000	000	(500.00)
	COMMONWEALTH'S ATTORNEY		2201	4003	000	002	500.00
2/29/2024	COMMONWEALTH'S ATTORNEY	TO FUND CONTRACTORIAL SERVICES	2201	5401	000	000	(5,000.00)
	COMMONWEALTH'S ATTORNEY		2201	3010	000	000	5,000.00

DATE	BUDGET TRANSFERS MARCH 2024 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/7/2024	INSPECTIONS	SCANNER	3401	8001	000	000	10,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(10,000.00)
3/14/2024	INSPECTIONS		3401	3002	000	000	(2,200.00)
	INSPECTIONS		3401	8001	000	000	2,200.00
3/18/2024	INSPECTIONS		3401	8001	000	000	(12,000.00)
	INSPECTIONS		3401	8007	000	000	12,000.00
3/12/2024	COMMISSIONER OF THE REVENUE	AVENITY PAYMENT	1209	5411	000	003	(5,008.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	5,400.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3002	000	000	5,400.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3002	000	000	5,008.00
3/12/2024	COMMISSIONER OF THE REVENUE	BUSINESS CARDS	1209	3006	000	000	300.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3007	000	000	(300.00)
3/12/2024	RECREATION CENTERS AND PLAYGROUNDS	SPRING STAFF UNIFORMS	7104	5410	000	000	2,012.75
	SHERANDO PARK		7104	5410	000	000	(2,012.75)
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	(13,000.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	13,000.00
3/12/2024	OTHER	TO COVER DEFICIT	1224	5415	000	001	(500.00)
	OTHER		1224	5415	000	000	500.00
3/12/2024	SHERANDO PARK	TO COVER SUPPLIES	7110	5413	000	001	(2,056.00)
	SHERANDO PARK		7110	5412	000	000	2,056.00
3/12/2024	PARKS AND RECREATION ADMINISTRATION	TO COVER STAFF DUES	7101	5801	000	000	75.82
	PARKS AND RECREATION ADMINISTRATION		7104	5801	000	000	(75.82)
3/12/2024	INFORMATION TECHNOLOGY	TO PAY FOR THE BE4 SUBSCRIPTION	1220	3005	000	000	(19,920.00)
	INFORMATION TECHNOLOGY		1220	9005	000	000	19,920.00
3/14/2024	CLEARBROOK PARK	CLEARBROOK TRAIL EXTENSION	7109	8900	000	000	17,899.00
	SHERANDO PARK		7110	3004	000	000	(17,899.00)
3/14/2024	INFORMATION TECHNOLOGY	RECLASS SOPHOS SOFTWARE	1220	9001	000	000	(54,336.61)
	INFORMATION TECHNOLOGY		1220	9005	000	000	54,336.61
3/14/2024	INFORMATION TECHNOLOGY	TO PAY FOR TOIT SUBSCRIPTION	1220	3005	000	000	(10,000.00)
	INFORMATION TECHNOLOGY		1220	9005	000	000	10,000.00
	INFORMATION TECHNOLOGY		1220	5506	000	000	(10,000.00)
	INFORMATION TECHNOLOGY		1220	9005	000	000	10,000.00
3/18/2024	COMMISSIONER OF THE REVENUE	PP SOFTWARE AVENITY	1209	3002	000	000	38,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3002	000	000	(38,000.00)
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	2,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3002	000	000	(2,000.00)
	COMMISSIONER OF THE REVENUE		1209	3002	000	000	2,000.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	5401	000	000	(2,000.00)
3/18/2024	RECREATION CENTERS AND PLAYGROUNDS	TO COVER OVERTIME COSTS	7104	1003	000	000	(1,087.06)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	1,087.06
	CLEARBROOK PARK		7109	1003	000	000	(275.33)
	CLEARBROOK PARK		7109	1005	000	001	275.33
3/21/2024	SHERIFF	REPLACEMENT POWER BOAT MOTOR	3102	5409	000	001	(6,825.76)
	SHERIFF		3102	8001	000	000	6,825.76
3/21/2024	SHERIFF	SPORTLIGHTS ON 7 NEW VEHICLES	3102	3004	000	000	(5,700.00)
	SHERIFF		3102	8005	000	000	5,700.00
3/21/2024	ANIMAL SHELTER	SUPPLEMENT LINE ITEM FOR FY24	4305	5413	000	000	(1,000.00)
	ANIMAL SHELTER		4305	5402	000	001	1,000.00
3/22/2024	FINANCE	MAINTENANCE/SCANNING EQUIPMENT	1214	3004	000	001	255.00
	FINANCE		1214	5401	000	000	(255.00)
3/22/2024	SHERIFF	TO COVER DEFICIT	3102	5506	000	000	(600.00)
	SHERIFF		3102	5801	000	000	600.00
3/25/2024	HUMAN RESOURCES	TRANSFER TO LEASES	1203	9005	000	000	(2,000.00)
	HUMAN RESOURCES		1203	9001	000	000	2,000.00
3/26/2024	JUVENILE AND DOMESTIC COURT	TO BALANCE LINE ITEM	2105	5401	000	000	(120.00)
	JUVENILE AND DOMESTIC COURT		2105	3010	000	000	120.00
3/28/2024	SHERIFF	PROMOTIONS 3/24	3102	1001	000	032	(1,879.00)
	SHERIFF		3102	1002	000	022	1,879.00
4/3/2024	COUNTY OFFICE BUILDINGS/COURTHOUSE	LIFT RENTAL AT MILLWOOD FIRE STATION	4304	5407	000	021	(600.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	9001	000	021	600.00
4/3/2024	REGISTRAR	TO COVER OVERTIME	1302	5506	000	000	(310.54)
	REGISTRAR		1302	1005	000	000	310.54



Finance Committee
Agenda Item Detail
Meeting Date: April 17, 2024
Agenda Section: Items For Information Only

Title: Per the Committee's request, summary information for GASB 96 is provided.

Attachments:

[GASB Summary Statement No 96.pdf](#)
[GASB 96 What You Need To Know.pdf](#)

Summary of Statement No. 96

Statement No. 96

Subscription-Based Information Technology Arrangements

(Issued 05/20)

SUMMARY

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will *not* exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for

implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

How the Board Considered Costs and Benefits in the Development of This Statement

One of the principles guiding the Board's setting of standards for accounting and financial reporting is the assessment of expected benefits and perceived costs. The Board strives to determine that its standards address significant user needs and that the costs incurred through the application of its standards, compared with possible alternatives, are justified when compared to the expected overall public benefit. The Board believes that the expected benefits that will result from the information provided through implementation of this Statement—more consistent accounting and financial reporting, and more comparable information about SBITAs—are significant and justify the perceived costs of implementation and ongoing compliance.

Certain decisions made by the Board were intended to provide cost relief. For example, the scope of this Statement excludes contracts with stand-alone tangible capital assets and contracts with a combination of a tangible capital asset and an insignificant software component. In addition, this Statement includes an exception for short-term SBITAs. This Statement also requires governments to report an entire multiple-component contract as a single SBITA when determining that a best estimate to allocate the contract price to multiple components is not practicable. Additionally, this Statement permits, but does not require, governments to include capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage in the measurement of the subscription asset recognized at transition.

Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments; public benefit corporations and authorities; public employee retirement systems; and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraph 3 discusses the applicability of this Statement.

Three Things to Know About GASB 96, Subscription-based Information Technology Arrangements

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Contributor: Jack McKee, Manager | Government & Public Sector

What is GASB 96 and When is it Effective?

Governmental Accounting Standards Board (GASB) Statement 96 provides guidance and addresses how the costs and investments for subscription-based information technology arrangements (SBITAs) are accounted for and disclosed by governmental entities. These changes are effective for fiscal years beginning after June 15, 2022, and the time is now to implement the pronouncement. Discover more on the new standard below with our roundup of the three most important takeaways.

Why Was GASB 96 Created?

An increasing number of government organizations are transitioning to using software hosted on the cloud. GASB 96 will require governments to recognize a subscription liability for the amount owed on these contracts offset by a capitalized asset. This standard will allow the reader of the government-wide financial statements a better view of the government's net position which is influenced by the underlying event and cash flows related to future fiscal periods.

What is a SBITA under GASB 96?

A SBITA is a contract that conveys control of the right to use IT software alone or in combination with tangible underlying IT assets for a period of time in an exchange or exchange-like transaction. A SBITA encompasses a wide variety of products and services that can largely be categorized into three broad types:

- ▶ **Software as a Service (SaaS)** – a software license that allows the user to access an application over the internet instead of downloading software or maintaining hardware to run the application.
- ▶ **Platform as a Service (PaaS)** – allows a customer to use a SBITA vendor's tools or coding language (software) to create applications that will run on the SBITA vendor's cloud infrastructure.
- ▶ **Infrastructure as a Service (IaaS)** – allows a customer to remotely access the SBITA vendor's network, server, and other fundamental computing tools to process, store, and operate the customer's data.

How Challenging Will the GASB 96 Standard be to Implement?

Similar to GASB 87, Leases, the biggest challenge for most governments will be gathering and evaluating their SBITA population and ensuring completeness. A typical government will have many SBITAs that span across departments in their organization that provide a wide range of services. All governmental departments should be involved in searching for SBITAs in conjunction with the IT and Accounting Department for evaluation.

The good news is most of the knowledge gained from GASB 87 can be carried over to accounting for GASB 96. Contracts will be examined for key information such as fixed and variable payments, the length of the subscription, options to renew or terminate, and evaluated against capitalization thresholds, reasonable certainty, and materiality.

The biggest difference from lease accounting and unique to a SBITA is the accounting for the different costs in the SBITA lifecycle. The outlays other than subscription payments in the implementation phase of a SBITA can be grouped into the following stages:

- ▶ **Preliminary Project Stage** – activities in this stage include the conceptual formulation and evaluation of alternatives, the determination of the existence of needed technology, and the final selection of alternatives for the SBITA. These costs are expensed as incurred.
- ▶ **Initial Implementation Stage** – activities in this stage include ancillary charges related to designing the chosen path, such as configuration, coding, testing, and installation associated with the government’s access to the underlying IT assets. Other ancillary charges necessary to place the subscription asset into service also should be included in this stage. These costs are capitalized as an addition to the subscription asset. If no subscription asset is recognized (for example, if the contract is a short-term SBITA), activities in the initial implementation stage should be expensed as incurred.
- ▶ **Operation and Additional Implementation Stage** – activities in this stage include maintenance, troubleshooting, training costs, and other activities associated with the government’s ongoing access to the underlying IT assets. These costs are expensed as incurred. However, if additional modules are added after the subscription asset is placed into service the costs may be capitalized as an addition to the subscription asset if certain criteria are met.

How Cherry Bekaert Can Help?

We will continue to monitor all GASB 96 developments (such as Statement 99 clarification) and share additional guidance. If you have questions or want to learn more about our GASB 96 implementation services, consult your [Cherry Bekaert advisor](#) or Cherry Bekaert’s Accounting Advisory practice professionals.

GASB 96 Resources

- ▶ [Webinar: GASB 96, Subscription-Based IT Arrangements: A New Challenge the Year after Leases](#)
- ▶ [Podcast: GASB 96 \(SBITA\) Implementation Guide](#)

Questions? Contact Us