



Finance Department
Cheryl B. Shiffler
Director

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TO: Board of Supervisors
FROM: Finance Committee
DATE: April 20, 2016
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 20, 2016 at 8:00 a.m. Non-voting liaison C. William Orndoff was absent. All other members were present.

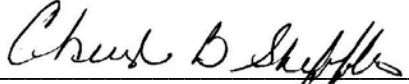
1. The Winchester Regional Airport Director requests an Airport Operating Fund supplemental appropriation in the amount of \$100,000 and a General Fund supplemental appropriation (local funds), or a General Fund operational contingency transfer, in the amount of \$75,100 in order to cover the anticipated deficit through FY 2016. See attached information, p. 3 – 8. The committee recommends an Airport fund supplemental appropriation in the amount of \$100,000 and a General Fund operational contingency transfer in the amount of \$75,100.
2. The Deputy Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$2,125,770. This amount represents fund required for the partial capping/closure of area 1, phase 1 of the CDD landfill – DEQ permit 591. No local funds required. See attached memo, p. 9 – 10. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for March 2016. See attached, p. 11.
2. The Finance Director provides an FY 2016 Fund Balance Report ending April 14, 2016. See attached, p. 12.
3. The Finance Director provides financial statements for the month ending March 31, 2016. See attached, p. 13 – 23.

Respectfully submitted,

FINANCE COMMITTEE
Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Bill Ewing
Angela Rudolph

By 
Cheryl B. Shiffler, Finance Director

Memo

To: Cheryl Shiffler, Finance Director, Frederick County
CC: Brenda G. Garton, Administrator, Frederick County
Gene Fisher, Frederick County Board of Supervisors
Mary Blowe, Finance Director, City of Winchester
Eden Freeman, City Manager, City of Winchester
From: Renny Manuel, Director, Winchester Regional Airport (RM)
Date: April 11, 2016
Re: Supplemental Revenue Request – Operating Fund Contribution

On behalf of the Winchester Regional Airport Authority I respectfully request a revenue supplemental appropriation from the County of Frederick and the City of Winchester for the Airport Operating Fund for a total of \$100,000 to cover anticipated cash deficit through current year ending June 30, 2016.

I have reviewed financial reports and calculated anticipated expenses and revenues through year end. We have worked diligently reducing expenses and increasing revenues and have been successful reducing the gap as the numbers show on the attached two-year income comparison report. However our cash in the bank currently has a cash deficit that exceeds last year's deficit when a supplemental was requested.

Purchase and sale of fuel is based on purchasing one additional load of Jet-A fuel of approximately 8,000 gallons before year end and no additional AVGAS fuel loads utilizing current inventory on hand without risking running out of fuel in an effort to reduce impact to cash flows. We have dropped the minimum levels of fuel inventory to maintain on hand in an effort to reduce costs. I have included a chart showing the history of fuel gallons sold over the past several years updated through the end of March.

The airport generates a higher profit margin on Jet-A fuel than AVGAS and with the loss of based turbine aircraft from this and prior years and a continued decline in corporate and business owned aircraft, we are selling less fuel than what was projected when the FY 2016 budget was submitted in December of 2014.

We have attempted to hold down operating costs and with minimum required maintenance for operating the facility including postponing hiring a replacement for an employee that left in January 2016.

While the estimate additional revenue needed from the County and City to carry us through the fiscal year is somewhat cloudy and hard to predict with the airport relying on corporate business traffic so heavily during these economic times, I would rather overestimate a shortfall that come in at the end of the year asking for additional money. It is the WRAA's desire to continue exploring ways to generate additional revenues on a daily basis while staying within the limits of the federal and state regulations and grant assurances.

The continued support and financial assistance provided by the County of Frederick and the City of Winchester is critical and invaluable in helping to maintain and operate the Winchester Regional Airport.

Thank you for your continued support and assistance. If you require additional information or have any questions, please do not hesitate to contact me.

Winchester Regional Airport Authority
General Ledger Balance Sheet Report
As Of: 3/31/2016
All Departments Consolidated

Assets

10001011 Undeposited Receipts	87.00
10171010 Operating Cash In Bank	(121,924.94)
10171011 Petty Cash	500.00
10171080 Inventory - Fuel	65,029.61
10171082 Inventory - Merchandise	779.15
10171083 Inventory - Oil	477.06
10171084 Inventory - Automobile Gas/Airport Use	376.06
10171085 Inventory - Diesel Airport Use	360.11
10171090 Pre-Paid Insurance	6,134.91
10171094 Prepaid Postage	393.66
10171153 Accounts Receivable	28,324.16
10172002 VRS - Deferred Outflow	48,139.00
10851010 Capital Cash In Bank	6,726.82
10851100 Construction In Progress	3,314,274.17
10851153 Capital Accounts Receivable	6,009.36
10851200 Net Fixed Assets	21,278,718.14
Total Assets:	24,634,404.27

Liabilities

20172020 Accounts Payable - Operating Fund	24,841.33
20172021 Long-Term Notes	408,463.57
20172094 Accrued Leave & Fringes	83,995.73
20172201 VRS - Deferred Inflow	64,014.00
20172202 VRS - Pension Liability	161,047.00
20852020 Accounts Payable - Capital Fund	12,806.33
20852090 Retainage Payable	160,125.56
30000000 Current Earnings	(72,821.88)
30000001 Retained Earnings	23,791,932.63
Total Liabilities And Equity:	24,634,404.27

Notes:
All Departments Consolidated.

Winchester Regional Airport Authority
General Ledger Balance Sheet Report
As Of: 3/31/2015
All Departments Consolidated

Assets

10171010	Operating Cash In Bank	(28,380.13)
10171011	Petty Cash	500.00
10171080	Inventory - Fuel	84,760.68
10171082	Inventory - Merchandise	962.37
10171083	Inventory - Oil	505.79
10171084	Inventory - Automobile Gas/Airport Use	1,644.97
10171085	Inventory - Diesel Airport Use	1,863.33
10171090	Pre-Paid Insurance	6,200.43
10171094	Prepaid Postage	260.38
10171153	Accounts Receivable	21,020.10
10851010	Capital Cash In Bank	(73,864.86)
10851100	Construction In Progress	1,117,953.49
10851153	Capital Accounts Receivable	55.38
10851200	Net Fixed Assets	21,983,781.93
Total Assets:		23,117,263.86

Liabilities

20172020	Accounts Payable - Operating Fund	43,475.89
20172021	Long-Term Notes	512,010.58
20172094	Accrued Leave & Fringes	84,562.07
20172900	Deferred Revenue	14,000.00
20852020	Accounts Payable - Capital Fund	648.00
30000000	Current Earnings	(190,403.39)
30000001	Retained Earnings	22,652,970.71
Total Liabilities And Equity:		23,117,263.86

Notes:
All Departments Consolidated.

Winchester Regional Airport Authority
General Ledger Two-Year Income Report
For the Current-Year Period: 7/01/2015 Through: 3/31/2016
Selected Departments Consolidated

	Current Month Totals		Gain (Loss)		Year-To-Date Totals		Gain (Loss)	
	Last Year	This Year	vs Last Year		Last Year	This Year	vs Last Year	
Income								
40172404 State Operating Reimburserr	310.50	0.00	(310.50)	-100.0%	1,966.50	0.00	(1,966.50)	-100.0%
40174500 Sale - Fuel	34,771.05	45,512.18	10,741.13	30.9%	629,389.60	576,609.13	(52,780.47)	-8.4%
40174502 Sale - Merchandise	19.05	16.99	(2.06)	-10.8%	436.93	136.02	(300.91)	-68.9%
40174503 Sale - Oil	0.00	103.68	103.68	--,-%	380.34	611.08	230.74	60.7%
40174600 Rental Income	35,186.00	35,881.00	695.00	2.0%	319,314.00	323,018.00	3,704.00	1.2%
40174601 Income - Land Leases	1,603.00	1,668.00	65.00	4.1%	31,544.00	32,771.00	1,227.00	3.9%
40174617 Special & Misc Fees	1,650.03	1,037.54	(612.49)	-37.1%	12,324.69	8,332.73	(3,991.96)	-32.4%
40174618 Facility & Service Fees	2,410.00	2,060.00	(350.00)	-14.5%	14,265.00	18,820.00	4,555.00	31.9%
40174899 Miscellaneous Revenue	1,142.63	694.15	(448.48)	-39.2%	8,743.81	5,168.29	(3,575.52)	-40.9%
40174900 Operating Appropriations	5,900.75	6,990.58	1,089.83	18.5%	53,107.75	62,910.24	9,802.49	18.5%
Total Income:	82,993.01	93,964.12	10,971.11	13.2%	1,071,472.62	1,028,376.49	(43,096.13)	-4.0%
Expense								
54140000 Cost - Fuel	21,079.86	19,815.20	(1,264.66)	-6.0%	424,867.45	298,104.80	(126,762.65)	-29.8%
54140002 Cost - Merchandise	17.00	14.28	(2.72)	-16.0%	167.77	109.58	(58.19)	-34.7%
54140003 Cost - Oil	0.00	76.73	76.73	--,-%	280.82	458.16	177.34	63.2%
54140004 Cost - Catering	135.32	0.00	(135.32)	-100.0%	505.00	0.00	(505.00)	-100.0%
61000000 Accrued Salaries	(2,091.88)	(423.35)	1,668.53	--,-%	7,567.27	(3,002.51)	(10,569.78)	--,-%
61001000 Salaries	40,244.66	38,107.45	(2,137.21)	-5.3%	333,073.78	349,252.76	16,178.98	4.9%
61005001 Overtime Pay	1,928.78	2,127.36	198.58	10.3%	10,098.43	12,311.89	2,213.46	21.9%
61005002 Holiday Worked Pay	683.60	471.68	(211.92)	-31.0%	5,454.58	5,280.73	(173.85)	-3.2%
62000000 Accrued Leave - Fringe Ben	(160.03)	(32.39)	127.64	--,-%	578.91	(229.69)	(808.60)	--,-%
62001000 FICA	3,128.44	3,019.21	(109.23)	-3.5%	25,417.90	27,050.21	1,632.31	6.4%
62002000 VSRS	4,269.94	3,766.84	(503.10)	-11.8%	35,329.62	36,337.28	1,007.66	2.9%
62005000 Hospital/Medical Plans	7,522.78	6,021.84	(1,500.94)	-20.0%	63,720.52	58,489.88	(5,230.64)	-8.2%
62006000 Group Life Insurance	478.92	422.50	(56.42)	-11.8%	3,962.38	4,109.75	147.37	3.7%
62011000 Worker's Compensation	1,590.62	1,350.01	(240.61)	-15.1%	13,011.38	12,233.56	(777.82)	-6.0%
63002000 Professional Svcs - Other	10,950.00	11,958.00	1,008.00	9.2%	20,998.00	27,210.00	6,212.00	29.6%
63004001 Outside Repairs & Maint Ver	600.00	0.00	(600.00)	-100.0%	2,693.61	3,316.79	623.18	23.1%
63004003 Repair - Blgs & Grounds Out	0.00	687.30	687.30	--,-%	10,795.15	875.80	(9,919.35)	-91.9%
63005000 Maintenance Contracts	0.00	567.00	567.00	--,-%	5,660.75	6,739.00	1,078.25	19.0%
63005001 State Funded Maintenance C	0.00	1,000.00	1,000.00	--,-%	2,070.00	3,007.60	937.60	45.3%
63010000 Contractual Services	2,523.82	2,613.74	89.92	3.6%	20,908.22	27,087.31	6,179.09	29.6%
65101000 Electrical Services	6,160.35	5,151.40	(1,008.95)	-16.4%	52,800.30	48,609.87	(4,190.43)	-7.9%

Winchester Regional Airport Authority
General Ledger Two-Year Income Report
For the Current-Year Period: 7/01/2015 Through: 3/31/2016
Selected Departments Consolidated

	Current Month Totals		Gain (Loss)		Year-To-Date Totals		Gain (Loss)	
	Last Year	This Year	vs Last Year		Last Year	This Year	vs Last Year	
65102000 Heating Service	1,655.40	774.33	(881.07)	-53.2%	8,150.79	4,104.96	(4,045.83)	-49.6%
65103000 Water & Sewer Services	275.67	231.82	(43.85)	-15.9%	2,310.30	1,998.68	(311.62)	-13.5%
65204001 Postage Meter Expense	10.60	12.16	1.56	14.7%	289.61	158.50	(131.11)	-45.3%
65204002 Telephones/Internet/TV Cabl	607.09	612.29	5.20	0.9%	5,425.87	5,481.21	55.34	1.0%
65302000 Fire/Property Insurance	1,002.92	981.08	(21.84)	-2.2%	9,026.24	8,829.76	(196.48)	-2.2%
65305000 Motor Vehicle Insurance	507.00	507.00	0.00	0.0%	4,563.00	4,563.00	0.00	0.0%
65307000 Public Officials Liability Ins	43.00	43.00	0.00	0.0%	387.00	387.00	0.00	0.0%
65308000 General Liability Insurance	1,541.67	1,541.67	0.00	0.0%	13,916.66	13,875.00	(41.66)	-0.3%
65401000 Office Supplies & Computers	58.65	143.87	85.22	145.3%	1,891.69	6,699.55	4,807.86	254.2%
65405000 Janitorial Supplies	190.92	116.23	(74.69)	-39.1%	946.26	864.19	(82.07)	-8.7%
65407000 Repair/Maint Parts & Supplie	274.33	15.81	(258.52)	-94.2%	5,825.46	5,043.65	(781.81)	-13.4%
65408000 Vehicle/Equip - Parts/Supplie	662.29	322.50	(339.79)	-51.3%	3,906.85	6,482.92	2,576.07	65.9%
65408001 Airport Vehicle Fuel	907.48	433.33	(474.15)	-52.2%	10,968.28	7,685.16	(3,283.12)	-29.9%
65410000 Employee Uniforms	0.00	228.40	228.40	--.-%	0.00	228.40	228.40	--.-%
65413000 Operational Expense	0.00	47.97	47.97	--.-%	1,005.20	1,049.93	44.73	4.4%
65413001 Line Service Equipment	0.00	0.00	0.00	--.-%	314.60	1,021.76	707.16	224.8%
65413002 Security Materials & Supplies	0.00	30.00	30.00	--.-%	37.00	852.86	815.86	2205.0%
65506000 Travel Expenses	80.00	128.00	48.00	60.0%	1,801.72	1,623.64	(178.08)	-9.9%
65715000 Promotional Fund Expenses	0.00	0.00	0.00	--.-%	25.00	6,409.05	6,384.05	###.##%
65801000 Dues & Membership	0.00	118.00	118.00	--.-%	924.00	1,379.00	455.00	49.2%
65804000 Va Sales Tax Paid	11.38	8.29	(3.09)	-27.2%	42.25	34.56	(7.69)	-18.2%
65806000 Snow Removal Contingency	0.00	0.00	0.00	--.-%	6,861.93	5,400.38	(1,461.55)	-21.3%
69001000 Lease/Rent Of Equipment	468.63	2,454.63	1,986.00	423.8%	17,986.12	23,234.67	5,248.55	29.2%
69101000 Loan - VRA Bond	2,117.50	1,721.29	(396.21)	-18.7%	20,206.30	16,694.74	(3,511.56)	-17.4%
Total Expense:	109,476.71	107,186.47	(2,290.24)	-2.1%	1,156,773.97	1,041,455.34	(115,318.63)	-10.0%
Net Income:	(26,483.70)	(13,222.35)	13,261.35	--.-%	(85,301.35)	(13,078.85)	72,222.50	--.-%

Notes: Report Period: 7/01/2015 - 3/31/2016
Selected Departments Consolidated:
Operational Fund

**Winchester Regional
Airport
Fuel Gallons Sold**

TOTAL GALLONS OF FUEL PRODUCTS SOLD																Increase/ (Decrease) Over Prior Year	
Fiscal Year	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Over/ (Short)
July	23,509	28,082	29,087	29,004	32,148	39,991	44,406	52,458	42,724	29,277	31,814	36,654	18,673	19,778	15,431	17,079	1,848
August	26,762	27,600	31,600	30,703	32,205	49,471	44,298	53,349	36,611	26,159	24,324	34,261	19,755	17,900	15,552	18,267	2,716
September	26,767	27,763	31,584	31,070	32,730	47,833	40,415	41,111	36,983	29,081	27,575	6,733	19,177	20,136	20,680	15,485	(5,196)
October	34,004	35,891	35,137	44,219	42,898	49,156	48,472	54,712	40,344	36,999	32,623	5,658	17,645	20,085	21,535	19,072	(2,463)
November	21,332	36,267	28,229	36,589	32,256	37,899	40,906	44,937	28,282	26,294	26,193	4,599	25,527	13,361	12,474	12,393	(81)
December	11,139	21,518	22,104	25,514	34,088	32,217	34,816	30,299	24,216	23,396	19,468	9,701	17,367	11,706	9,372	14,146	4,774
January	18,199	24,778	19,881	26,933	34,354	33,370	36,369	25,001	20,456	21,370	23,108	16,610	21,208	10,443	7,351	7,376	25
February	17,036	29,183	16,372	36,979	39,873	41,432	30,564	28,430	18,250	15,900	23,091	19,477	11,316	8,987	7,587	7,877	289
March	25,421	25,862	24,803	52,501	48,839	55,044	30,069	25,002	28,433	23,362	29,594	17,122	13,238	12,287	6,922	9,384	2,461
April	23,431	24,297	30,834	46,511	56,674	53,708	32,760	34,396	29,187	31,277	23,299	16,214	14,214	13,910	13,692		
May	27,861	31,703	26,609	40,725	43,364	51,963	45,042	39,383	26,908	31,700	29,507	28,509	21,282	13,669	13,077		
June	27,196	31,353	25,836	47,148	53,309	50,846	40,219	38,584	35,972	34,248	30,783	21,605	19,214	18,127	11,742		
Total	282,857	344,297	#####	447,894	482,738	542,931	468,336	467,661	368,366	329,063	321,378	217,142	218,618	180,388	155,414	121,077	4,174

BREAKDOWN BY FUEL TYPE - GALLONS ONLY

Fiscal Year	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		Increase/(Decrease)	
	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas	Jet-A	Avgas
July	40,729	11,729	33,940	8,784	20,896	8,381	23,974	7,840	29,620	7,034	13,227	5,446	14,211	5,567	10,055	5,376	11,415	5,664	1,360	288
August	42,553	10,796	28,650	7,961	17,810	8,349	15,974	8,350	28,547	5,714	13,919	5,836	13,172	4,728	9,788	5,784	11,580	6,687	1,812	904
September	27,033	14,078	29,983	7,000	23,054	6,027	20,674	6,901	5,013	1,720	13,529	5,648	12,525	7,611	14,310	6,370	8,504	6,981	(5,806)	610
October	43,307	11,405	30,879	9,465	29,528	7,471	23,795	8,828	3,162	2,496	11,602	6,043	13,605	6,480	16,647	4,888	13,265	5,807	(3,382)	919
November	37,402	7,535	23,637	4,645	20,924	5,370	18,459	7,734	2,225	18,795	6,732	9,002	4,359	8,970	3,504	8,532	3,861	8,532	(438)	358
December	26,948	3,351	20,456	3,760	19,562	3,834	14,455	5,013	7,605	2,096	14,273	3,094	8,751	2,955	6,174	3,198	10,515	3,831	4,341	433
January	19,851	5,150	16,692	3,764	17,365	4,005	19,156	3,952	13,661	2,949	17,876	3,332	8,348	2,095	5,436	1,915	5,191	2,185	(245)	270
February	24,057	4,373	14,205	4,045	13,397	2,503	18,794	4,297	16,482	2,995	9,341	1,975	6,063	2,924	5,543	2,044	5,604	2,273	61	228
March	18,723	6,279	21,670	6,763	17,077	6,285	22,797	6,797	13,285	3,837	9,293	3,945	9,523	2,764	4,555	2,367	6,604	2,780	2,049	412
April	27,810	6,586	23,724	5,463	24,612	6,665	18,591	4,708	12,039	4,175	9,821	4,393	8,757	5,153	8,498	5,194				
May	31,346	8,037	20,548	6,362	24,932	6,768	24,154	5,353	22,495	6,014	16,227	5,055	8,749	4,920	6,813	6,264				
June	31,002	7,582	28,144	7,828	26,398	7,850	23,656	7,127	15,558	6,047	13,245	5,969	11,976	6,151	7,088	4,654				
Total	370,761	96,900	292,526	75,840	255,555	73,507	244,479	76,899	169,841	47,301	161,148	57,470	124,682	55,706	103,857	51,557	81,210	39,867	(248)	4,422



MEMORANDUM

TO: Frederick County Finance Committee

FROM: Joe C. Wilder, Deputy Director of Public Works *JCW*

SUBJECT: Proposed Budget Amendment Request
Frederick County Landfill Budget

DATE: April 11, 2016

Currently, the Landfill needs to perform a Partial Capping/Closure of Area 1, Phase 1 of the Construction/Demolition Debris (CDD) Landfill – DEQ Permit 591. The project involves capping an approximately 10 acre area. The capping project involves placing 30 inches of soil, 40 mil thick geosynthetic liner, geonet drainage liner, gas collection and venting system, stormwater collection system and other necessary work to comply with DEQ requirements. Originally, this project was scheduled to be performed in the 2013/2014 fiscal year. However, due to some necessitated modifications, we had to request a permit amendment from Virginia DEQ. The amendment process has taken two (2) years. Since our original permit was obtained in 1996, we were required to update and change several items in our permit to comply with the latest DEQ amendments.

We have finally completed the amendment process and anticipate receiving final DEQ approval in the next couple of weeks. Due to the anticipated approval, we have moved forward with bidding and completing this project in calendar year 2016. The bid documents require the contractor to complete the work in 180 days. Due to the nature of constructing a complex liner cap system, the need for summer weather is vital to construction since project scope involves placing soil layers, complex synthetic liners and drainage systems as well as the need to get a good stand of vegetation on the side slopes of the landfill mass before the winter months.

Proposed Budget Amendment Request

Page 2

April 11, 2016

The bids were received on April 7, 2016 and the results are as follows: (see attached bid results)

C. William Hetzer, Inc.	\$2,125,770.00
Sargent Corporation	\$2,228,810.00
Perry Engineering Company, Inc.	\$2,376,690.00

It should be noted that in our 5 – 10 year project list for the landfill, we estimated that the cost of this capping/closure was going to be \$2,000,000.00. We anticipate the slightly higher cost related to our budget estimate is due to more stringent landfill requirements in Virginia. This trend is being experienced around the country related to solid waste requirements and costs related to landfill construction.

Therefore, it is our intention to award the project to the lowest qualified bidder, C. William Hetzer, Inc. in the amount of \$2,125,770.00. Currently, there is not enough funding in the current budget to cover these costs. Therefore, we are requesting a budget amendment for the fiscal year 2016. Funding is available from the landfill reserve fund, 12-240-2530 Unreserved Retained Earnings. We request that \$2,125,770.00 from this line item be placed into the Landfill Budget line item 12-4204-8900-000. We currently have some funding in this line item but this is for another smaller project and that funding could be used as a contingency if needed as well.

If this request is approved by this committee and the Board of Supervisors, we anticipate awarding the project to C. William Hetzer, Inc. on May 1, 2016. The work would begin immediately and will be completed in the late Fall of this year.

I will be in attendance at the Finance Committee meeting being held on April 20, 2016 and can answer any questions you may have. Thank you for your attention to this request.

Attachments: enclosed

CC: Steve Frye, Landfill Manager
File

FY2016 MARCH BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
3/3/2016	SHERIFF	TRANSFER OT COST SHERIFF	3102	1005	000	000	165,000.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(165,000.00)
3/9/2016	SHERIFF	TASERS/POLICE SUPPLIES	3102	5409	000	000	166,954.32
	TRANSFERS/CONTINGENCY		9301	5899	000	000	(166,954.32)
3/10/2016	REFUSE COLLECTION	GRAVEL FOR UNPAVED AREAS/CONVENIENCE SITE	4203	5407	000	000	(1,200.00)
	REFUSE COLLECTION		4203	3004	000	003	1,200.00
3/10/2016	SHERIFF	REIMBURSE FOR OVERTIME-ABBOTT GRANT	3102	5413	000	012	(8,565.18)
	SHERIFF		3102	1005	000	000	8,565.18
3/15/2016	AGRICULTURE	POSTAGE AND PHONE EXPENSES	8301	5506	000	000	(742.83)
	AGRICULTURE		8301	5204	000	000	742.83
3/16/2016	FINANCE	COPY CHARGES/CENTRAL STORES	1214	5506	000	000	(1,200.00)
	FINANCE		1214	4003	000	001	1,200.00
3/16/2016	PUBLIC SAFETY COMMUNICATIONS	RADIO SERVICE CONTRACT	3506	5204	000	000	(25,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3005	000	000	25,000.00
3/16/2016	REFUSE COLLECTION	REPAIRS TO 2006 GMC	4203	5407	000	000	(1,500.00)
	REFUSE COLLECTION		4203	3004	000	002	1,500.00
3/16/2016	SHERIFF	TO COVER EXPENDITURES	3102	5506	000	000	(4,200.00)
	SHERIFF		3102	5801	000	000	4,200.00
3/21/2016	SHERIFF	COVER EXPENDITURES	3102	5408	000	002	(15,000.00)
	SHERIFF		3102	5409	000	000	15,000.00
3/21/2016	GENERAL DISTRICT COURT	PURCHASE EQUIPMENT	2102	5506	000	000	(200.00)
	GENERAL DISTRICT COURT		2102	5401	000	000	200.00
	GENERAL DISTRICT COURT		2102	5411	000	000	(112.00)
	GENERAL DISTRICT COURT		2102	5401	000	000	112.00
	GENERAL DISTRICT COURT		2102	3004	000	001	(400.00)
	GENERAL DISTRICT COURT		2102	5401	000	000	400.00
	GENERAL DISTRICT COURT		2102	3005	000	000	(100.00)
	GENERAL DISTRICT COURT		2102	5401	000	000	100.00
	GENERAL DISTRICT COURT		2102	5801	000	000	(240.00)
	GENERAL DISTRICT COURT		2102	5401	000	000	240.00
3/21/2016	COMMISSIONER OF THE REVENUE	TRAINING-STAFF	1209	3010	000	000	(3,000.00)
	COMMISSIONER OF THE REVENUE		1209	5506	000	000	3,000.00
3/23/2016	COUNTY OFFICE BUILDINGS/COURTHOUSE	SNOW REMOVAL AT COUNTY ADMINISTRATION BUILDING	4304	3004	000	003	(3,300.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3010	000	000	3,300.00
3/23/2016	COUNTY OFFICE BUILDINGS/COURTHOUSE	BUILDING REPAIRS AT MILLWOOD FIRE COMPANY	4304	5408	000	005	(2,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	021	2,500.00
3/23/2016	SHERIFF	GUN LOCKS	3102	5409	000	000	21,065.00
	TRANSFERS/CONTINGENCY		9301	5899	000	000	(21,065.00)
3/23/2016	ELECTORAL BOARD AND OFFICIALS	COVER EXPENDITURES	1301	5204	000	000	(2,000.00)
	REGISTRAR		1302	5204	000	000	2,000.00
3/29/2016	INSPECTIONS	OFICE SUPPLIES AND TONERS	3401	4003	000	002	(2,000.00)
	INSPECTIONS		3401	5401	000	000	2,000.00
3/29/2016	SOCIAL SERVICES ADMINISTRATION	PURCHASE VEHICLE	5316	8005	000	000	28,000.00
	SOCIAL SERVICES ADMINISTRATION		5316	9002	000	000	(28,000.00)
3/30/2016	SHERIFF	PURCHASE TWO VANS	3102	5408	000	002	(5,856.02)
	SHERIFF		3102	8005	000	000	5,856.02
3/31/2016	COMMONWEALTH'S ATTORNEY	NEW POSITION 6/16	2201	1001	000	052	2,917.00
	COMMONWEALTH'S ATTORNEY	SALARY INCREASE 4/1/16	2201	1001	000	013	9,985.00
	COMMONWEALTH'S ATTORNEY	NEW POSITION 6/16 & SALARY INCREASE 4/1/16	2201	1003	000	002	(12,902.00)
4/4/2016	MAINTENANCE ADMINISTRATION	SNOW REMOVAL WINTER STORM	4301	5204	000	000	(876.00)
	MAINTENANCE ADMINISTRATION		4301	1005	000	000	876.00
4/4/2016	FIRE AND RESCUE	SOAP DISPENSING SYSTEM FOR PPE WASHERS	3505	8009	000	000	(1,624.00)
	FIRE AND RESCUE		3505	5413	000	000	1,624.00
4/6/2016	CLEARBROOK PARK	COVER COST OF RENTAL EQUIPMENT	7109	3004	000	003	(401.20)
	CLEARBROOK PARK		7109	9001	000	000	401.20
	SHERANDO PARK		7110	3004	000	003	(950.32)
	SHERANDO PARK		7110	9001	000	000	950.32

County of Frederick, VA
Report on Unreserved Fund Balance
April 14, 2016

Unreserved Fund Balance, Beginning of Year, July 1, 2015 **42,344,282**

Prior Year Funding & Carryforward Amounts

C/F Rose Hill Park	(168,000)
C/F Sherando Park master plan	(22,780)
C/F DARE	(400)
C/F Abbott Grant	(33,854)
C/F Fire Company Capital	(274,086)
Reserve E-summons funds	(38,816)
C/F Fire Program funds	(29,521)
Reserve P&R Play Fund funds	(6,932)
School encumbrances	(581,267)
C/F Forefeited assets	(58,035)
C/F School Capital to School Operating	(314,747)
C/F School Operating	(123,737)
C/F F&R vehicle equipment	(40,000)
C/F F&R uniforms	(64,000)
	(1,756,175)

Other Funding / Adjustments

Parks returned unused proffer	(710)
COR refund - Brookfield Stephenson Village	(20,539)
COR refund - Ally Financial	(5,405)
COR refund - Ford Motor Credit	(2,930)
COR refund - Opal Oil	(4,070)
Treasurer drive through repair	(30,000)
Circuit Clerk - deputy clerk position	(10,913)
Airport capital	(63,818)
Gainesboro site retainage	5,960
COR refund - disabled veteran	(3,689)
COR refund - Greenway Engineering	(12,753)
COR refund - Navitus Engineering	(42,560)
COR refund - Citizens Asset Finance	(5,736)
COR refund - Carrier Enterprises	(144,392)
Armel Elementary renovation design	(200,000)
NSVRC contribution	(1,216)
PPEA refund - administration building	(47,897)
COR refund - Daimler Trust	(8,679)
COR refund - Aqua Lake Holiday Utilities	(2,759)
COR refund - Probuild CO LLC	(13,282)
COR refund - Lawrence Fabrications	(6,533)
COR refund - Washington Gas	(89,697)
COR refund - Carrier Enterprises	(106,516)
COR refund - Britt Louis Nemeth	(3,019)
COR refund - Admiral Security Services	(2,815)
COR refund - Shenandoah Gas	(17,706)
COR refund - Glass America	(2,834)
COR refund - Crown Cork & Seal	(352,334)
3/2016 Presidential Primary Election	(38,614)
FY15 VJCCA refund	(1,142)
COR refund - disabled veteran	(7,065)
FY16 School & County capital	(7,000,000)
COR refund - Atlantic Construction	(13,574)
Security Drive	(4,390)
	(8,261,628)

Fund Balance, April 14, 2016 **32,326,479**

County of Frederick
 General Fund
 March 31, 2016

ASSETS	FY16 <u>3/31/16</u>	FY15 <u>3/31/15</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	45,804,104.51	47,829,763.46	(2,025,658.95) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	2,804,377.26	2,724,690.61	79,686.65
Streetlights	1,063.86	1,044.50	19.36
Miscellaneous Charges	26,068.54	17,063.69	9,004.85
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,698.81	3,061.78	(362.97)
GL controls (est.rev / est. exp)	<u>(20,232,132.18)</u>	<u>(8,719,798.46)</u>	<u>(11,512,333.72)</u> (1) Attached
TOTAL ASSETS	<u>29,142,675.03</u>	<u>42,592,319.81</u>	<u>(13,449,644.78)</u>
LIABILITIES			
Performance Bonds Payable	2,743,663.37	491,136.32	2,252,527.05
Taxes Collected in Advance	201,141.07	181,507.28	19,633.79
Deferred Revenue	<u>2,831,808.66</u>	<u>2,743,112.80</u>	<u>88,695.86</u> *B
TOTAL LIABILITIES	5,776,613.10	3,415,756.40	2,360,856.70
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,055,134.45	590,254.35	464,880.10 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	137,071.75	66,131.05	70,940.70 *C
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	269,039.57	222,145.76	46,893.81 *D
Historical Markers	17,339.18	17,303.89	35.29
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	1,850,419.80	4,023,780.67	(2,173,360.87) (3) Attached
Economic Development Incentive	0.00	550,000.00	(550,000.00)
Parks Reserve	6,932.25	0.00	6,932.25
E-Summons Funds	38,816.25	0.00	38,816.25
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>18,385,719.13</u>	<u>32,101,358.14</u>	<u>(13,715,639.01)</u> (4) Attached
TOTAL EQUITY	<u>23,366,061.93</u>	<u>39,176,563.41</u>	<u>(15,810,501.48)</u>
TOTAL LIAB. & EQUITY	<u>29,142,675.03</u>	<u>42,592,319.81</u>	<u>(13,449,644.78)</u>

NOTES:

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

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

*C Upgrade board room audio visual and broadcasting equipment in the previous year \$178,122 from Comcast provided PEG funds.

*D Previously ADA Fees.

BALANCE SHEET

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,695,246	138,499,390	9,195,856
Appropriations	(75,521,302)	(61,032,458)	(14,488,844)
Est.Tr.to Other fds	(93,461,211)	(86,776,985)	(6,684,226)
Encumbrances	1,055,134	590,254	464,880
	(20,232,132)	(8,719,799)	(11,512,333)

(2) General Fund Purchase Orders @3/31/16

DEPARTMENT	Amount	
Finance	296.00	Envelopes
Fire & Rescue	266.61	Uniforms
	108.00	Rescue Technology
	8,770.00	Vehicle Tools & Equip.(Includes Light Bars, Custom Cabinets, etc.)
	6,642.27	Radio
	2,615.00	Instructor & Student Manuals
	4,800.00	Workforce Management System Renewal
	119,370.63	Gas Meters w/Accessories
	32,150.00	Scott SCBS System Equipment
	6,349.32	Uniforms
	17,226.10	Respirator Testing system
	28,008.00	(3) Washer/Extractors
Parks	143.90	Rose Hill Park Engineering Service
	7,735.10	Special Events T-Shirts
	49,792.00	Sierra Restroom Building Rose Hill Park
	23,967.00	Resurface Clearbrook Pool
	159,475.00	Rose Hill Park Rec&Access Trails Construction
	4,595.00	Fusion Soccer Goal
	17,177.45	Grass Seed and Fertilizer
	4,000.00	Bike Path Asphalt Repair
Public Safety	10,273.08	Repair & Maintenance of Radio Equipment
Refuse	6,280.00	(100) Rain Barrels and (25) Compost Bins
Sheriff	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates
	260,260.00	(10) 2016 Police Interceptors
	5,461.00	(15) Body Armour
	29,999.40	Communication System (10) Radios w/Accessories
	25,455.90	Ammunition
	168,343.17	Tasers & Accessories
	21,065.00	Weapon Racks
Treasurer	4,414.00	Envelopes
Total	1,055,134.45	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @3/31/16	54,706.90	343,280.16	391,139.40	1,061,293.34	1,850,419.80

Designated Other Projects Detail

Administration	218,936.34	
Bridges	1,000.00	
Historic Preservation	108,000.00	12/11/14 Board Action designated \$50,000 for final debt payment on the Huntsberry property.
Library	101,206.00	
Rt.50 Trans.Imp.	10,000.00	
Rt. 50 Rezoning	25,000.00	
Rt. 656 & 657 Imp.	25,000.00	
RT.277	162,375.00	
Sheriff	41,776.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
Total	1,061,293.34	

Other Proffers @3/31/16

(4) Fund Balance Adjusted	FY2016	FY2015	Variance
Ending 3/31	32,326,478.83	36,065,267.35	(3,738,788.52)
Revenue 3/31	86,693,302.06	82,968,623.80	3,724,678.26
Expenditures 3/31	(46,965,316.17)	(44,055,825.95)	(2,909,490.22)
Transfers 3/31	(53,668,745.59)	(42,876,707.06)	(10,792,038.53)
Adjusted Fund Balance 3/31	18,385,719.13	32,101,358.14	(13,715,639.01)

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2016

REVENUES:	<u>Appropriated</u>	FY16 3/31/15 <u>Actual</u>	FY15 3/31/15 <u>Actual</u>	YTD Actual <u>Variance</u>
	General Property Taxes	100,608,073.00	45,370,989.66	43,630,663.77
Other local taxes	31,899,849.00	21,212,765.71	20,325,406.25	887,359.46 (2)
Permits & Privilege fees	1,663,682.00	1,742,460.56	1,243,549.75	498,910.81 (3)
Revenue from use of money and property	160,420.13	177,317.32	171,997.49	5,319.83 (4)
Charges for Services	2,478,226.00	1,904,594.16	1,692,580.89	212,013.27
Miscellaneous	596,090.35	269,486.67	440,582.31	(171,095.64)
Recovered Costs	1,319,897.49	1,366,787.61	1,348,516.89	18,270.72 (5)
Proffers		1,377,380.29	866,283.41	511,096.88 (5)
Intergovernmental:				
Commonwealth	8,900,008.00	13,195,569.63	13,222,304.44	(26,734.81) (6)
Federal	69,000.00	75,950.45	26,738.60	49,211.85 (7)
TOTAL REVENUES	147,695,245.97	86,693,302.06	82,968,623.80	3,724,678.26
EXPENDITURES:				
General Administration	10,977,297.56	8,179,687.40	6,986,110.27	1,193,577.13
Judicial Administration	2,434,843.52	1,667,415.54	1,572,869.02	94,546.52
Public Safety	33,379,378.04	22,646,158.97	21,859,505.15	786,653.82
Public Works	4,957,907.86	3,086,936.16	2,670,467.76	416,468.40
Health and Welfare	8,177,956.00	5,525,129.63	5,075,449.75	449,679.88
Education	56,000.00	42,000.00	42,000.00	0.00
Parks, Recreation, Culture	6,432,979.24	4,293,382.17	3,865,945.33	427,436.84
Community Development	1,997,260.95	1,524,606.30	1,983,478.67	(458,872.37)
TOTAL EXPENDITURES	68,413,623.17	46,965,316.17	44,055,825.95	2,909,490.22 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	100,568,889.43	53,668,745.59	42,876,707.06	10,792,038.53 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(21,287,266.63)	(13,940,759.70)	(3,963,909.21)	9,976,850.49
Fund Balance per General Ledger		32,326,478.83	36,065,267.35	(3,738,788.52)
Fund Balance Adjusted to reflect Income Statement 3/31/16		18,385,719.13	32,101,358.14	(13,715,639.01)

(1)General Property Taxes	FY16	FY15	Increase/Decrease
Real Estate Taxes	23,686,258	23,107,306	578,952
Public Services Current Taxes	1,347,709	1,158,065	189,644
Personal Property	19,395,977	18,312,977	1,083,000
Penalties and Interest	756,894	817,904	(61,010)
Credit Card Chgs./Delinq.Advertising	(31,128)	(25,304)	(5,824)
Adm.Fees For Liens&Distress	215,280	259,716	(44,436)
	45,370,990	43,630,664	1,740,326

(2) Other Local Taxes

Local Sales and Use Tax	7,520,556.50	7,177,687.38	342,869.12
Communications Sales Tax	763,381.01	785,647.57	(22,266.56)
Utility Taxes	2,087,928.67	2,034,666.78	53,261.89
Business Licenses	5,894,129.73	5,686,238.26	207,891.47
Auto Rental Tax	81,552.79	70,490.60	11,062.19
Motor Vehicle Licenses Fees	524,326.05	514,589.52	9,736.53
Recordation Taxes	1,052,372.54	899,743.62	152,628.92
Meals Tax	2,955,182.80	2,858,651.94	96,530.86
Lodging Tax	313,492.11	276,878.36	36,613.75
Street Lights	15,672.70	16,612.32	(939.62)
Star Fort Fees	4,170.81	4,199.90	(29.09)
Total	21,212,765.71	20,325,406.25	887,359.46

(3)Permits&Privileges

Dog Licenses	26,097.00	32,217.00	(6,120.00)
Land Use Application Fees	9,600.00	7,400.00	2,200.00
Transfer Fees	2,294.10	1,991.47	302.63
Development Review Fees	430,913.89	309,353.92	121,559.97
Building Permits	934,679.57	679,707.80	254,971.77
2% State Fees	9,858.46	11,387.06	(1,528.60)
Electrical Permits	82,963.00	56,435.00	26,528.00
Plumbing Permits	18,564.80	10,111.00	8,453.80
Mechanical Permits	103,656.00	47,118.50	56,537.50
Sign Permits	3,576.72	1,920.00	1,656.72
Permits for Commercial Burning	100.00	500.00	(400.00)
Explosive Storage Permits	1,100.00	700.00	400.00
Blasting Permits	375.00	210.00	165.00
Land Disturbance Permits	116,632.02	83,098.00	33,534.02
Septic Haulers Permit	300.00	200.00	100.00
Sewage Installation License	1,750.00	600.00	1,150.00
Transfer Development Rights	-	600.00	(600.00)
Total	1,742,460.56	1,243,549.75	498,910.81

(4) Revenue from use of

Money	144,303.41	113,018.53	31,284.88
Property	33,013.91	58,978.96	(25,965.05)
Total	177,317.32	171,997.49	5,319.83

(5) Recovered Costs	FY16	FY15	Increase/Decrease
	3/31/16	3/31/15	
Recovered Costs Treas.Office	44,626.00	44,626.00	-
Worker's Comp	950.00	950.00	-
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
Recovered Costs-IT/GIS	20,313.98	20,000.00	313.98
Recovered Costs F&R Fee Recovery	547,402.07	216,783.54	330,618.53
Recovered Cost Fire Companies	38,672.90	16,758.26	21,914.64
Reimbursement Circuit Court	9,741.94	9,397.87	344.07
Reimb.Public Works/Planning Clean Up	2,846.25	723.75	2,122.50
Clarke County Container Fees	42,236.25	34,793.35	7,442.90
City of Winchester Container Fees	36,605.41	28,576.87	8,028.54
Refuse Disposal Fees	57,990.66	44,521.21	13,469.45
Recycling Revenue	46,763.94	46,547.16	216.78
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	1,021.16	1,159.66	(138.50)
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	6,162.05	8,028.53	(1,866.48)
Reimb.of Expenses Gen.District Court	19,191.21	21,885.12	(2,693.91)
Reimb.Task Force	51,245.26	49,344.52	1,900.74
Sign Deposits Planning	50.00	(50.00)	100.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *1
Reimbursement Elections	-	4,402.01	(4,402.01)
Westminster Canterbury Lieu of Tax	12,456.00	24,450.10	(11,994.10)
Grounds Maint.Frederick Co. Schools	225,070.61	197,106.43	27,964.18
Comcast PEG Grant	53,839.80	53,095.50	744.30
Fire School Programs	14,714.25	12,825.00	1,889.25
Clerks Reimbursement to County	8,119.70	7,618.29	501.41
Sheriff Reimbursement	1,011.58	21,105.74	(20,094.16)
Subtotal Recovered Costs	1,366,787.61	1,348,516.89	18,270.72
Proffer-Other	483,090.46	449.50	482,640.96 *2
Lynnhaven	23,648.17	-	23,648.17
Proffer Sovereign Village	-	14,634.92	(14,634.92)
Proffer Redbud Run	64,540.00	32,270.00	32,270.00
Proffer Canter Estates	69,495.49	8,175.94	61,319.55
Proffer Village at Harvest Ridge	12,312.00	7,695.00	4,617.00
Proffer Southern Hills	24,550.00	-	24,550.00
Proffer Snowden Bridge	418,588.17	440,776.05	(22,187.88)
Proffer Meadows Edge Racey Tract	221,584.00	352,520.00	(130,936.00)
Cedar Meadows	58,572.00	9,762.00	48,810.00
Proffer Westbury Commons	1,000.00	-	1,000.00
Subtotal Proffers	1,377,380.29	866,283.41	511,096.88
Grand Total	2,744,167.90	2,214,800.30	529,367.60

*1 Reimbursement for the Round Hill Fire and Rescue Station and Event Center design.

*2 Blackburn commerce Center Rezoning/Transportation Improvement \$452,745.46

(6) Commonwealth Revenue	FY16	FY15	
	3/31/16	3/31/15	Increase/Decrease
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72
Mobile Home Titling Tax	98,521.12	89,406.17	9,114.95
Recordation Taxes	284,889.59	254,075.53	30,814.06
P/P State Reimbursement	6,526,528.26	6,526,528.18	0.08
Shared Expenses Comm.Atty.	342,057.47	294,803.58	47,253.89
Shared Expenses Sheriff	1,642,631.91	1,604,477.75	38,154.16
Shared Expenses Comm.of Rev.	144,771.49	142,102.73	2,668.76
Shared Expenses Treasurer	109,928.39	108,079.53	1,848.86
Shared Expenses Clerk	289,058.67	266,964.42	22,094.25
Public Assistance Grants	3,073,566.58	2,785,583.64	287,982.94
Litter Control Grants	15,687.00	15,515.00	172.00
Other Revenue from the Commonwealth	-	189,785.00	(189,785.00)
Emergency Services Fire Program	214,535.00	239,007.00	(24,472.00)
DMV Grant Funding	19,107.39	29,032.16	(9,924.77)
State Grant Emergency Services	30,754.29	62,786.60	(32,032.31)
DCJS & Sheriff (State Grants)	20,000.00	134,181.10	(114,181.10)
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	142,067.83	221,776.83	(79,709.00)
Spay/Neuter Assistance -State	2,318.10	2,232.14	85.96
Wireless 911 Grant	45,599.36	48,029.34	(2,429.98)
State Forfeited Asset Funds	31,607.23	18,227.63	13,379.60
Victim Witness	25,807.50	51,610.00	(25,802.50)
F/R OEMS Reimb.	2,142.00	4,882.38	(2,740.38)
Total	13,195,569.63	13,222,304.44	(26,734.81)

*1

*2

*3

*1 Increase for special needs

*2 DEQ Stormwater revenue FY15

*3 Abbott Grant \$99,064.88 FY15

County of Frederick

General Fund

March 31, 2016

(7) Federal Revenue	FY16	FY15	Increase/Decrease
	3/31/16	3/31/15	
Federal Forfeited Assets	11,538.45	-	11,538.45
Housing Illegal Aliens-Federal	12,581.00	12,449.00	132.00
Federal Funds-Sheriff	38,983.00	10,191.60	28,791.40
Emergency Services Grant	12,848.00	4,098.00	8,750.00
Total	75,950.45	26,738.60	49,211.85

(8) Expenditures

Expenditures increased \$2,909,490.22. **General Administration** increased \$1,193,577.13 and reflects a \$661,874.16 increase of Commissioner of the Revenue tax refunds year to date. Additionally, the CSA Fund transfer increased \$286,980. **Public Safety** increased \$786,653.82 and reflects an increase of \$162,538.40 for the contribution for the local share for the Jail through the third quarter. Also, Inspections purchased two 2016 Chevrolet Colorado trucks for a total of \$52,779 and Fire and Rescue a 2016 Ford F250 truck (\$29,943) and a 2016 Ford Police utility vehicle (\$27,066). **Public Works** increased \$416,468.40 and includes the County share of the Courthouse Complex maintenance increase of \$222,458.46. Additionally, Engineering purchased a 2015 Chevrolet Colorado truck (\$26,632), Refuse a 30 yard recycling can and compactor (\$17,475) and Maintenance Administration a 2015 Ford F150 truck (\$27,963). **Parks, Recreation, and Culture** increased \$427,436.84 and includes vehicle purchases of (2) 2015 Chevrolet Silverado trucks (\$24,375 each) and (2) 2015 Toro Z-turn riding mowers (\$13,057 each). Also, the acquisition of property at 692 Old Charles Town Road (\$92,561.80). The decrease in **Community Development** reflects the \$452,141.35 FY2016 decrease for the transfer to the Economic Development Authority. The Transfers increased \$10,792,038.53. See chart below:

(9) Transfers Increased \$10,792,038.53	FY16	FY15	Increase/Decrease
	3/31/16	3/31/2015	
Transfer to School Operating	36,743,038.31	32,892,257.05	3,850,781.26 *1
Transfer to Debt Service Schools	7,313,075.50	7,313,075.50	-
Transfer to School Construction	3,200,000.00	-	3,200,000.00
Transfer to Debt Service County	1,961,127.11	954,525.82	1,006,601.29 *2
Transfer to School Operating Capital	4,314,746.72	542,593.92	3,772,152.80 *3
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00) *4
Transfer to Development Project Fund	4,390.00	-	4,390.00
Operational Transfers	132,367.95	174,254.77	(41,886.82) *5
Total	53,668,745.59	42,876,707.06	10,792,038.53

*1 Increase in FY15 School Operating Transfer.

*2 FY16 payments include the Bowman Library, Roundhill, Millwood Station, Public Safety Building, and the Animal Shelter.

*3 FY16 transfer of \$4 million to the School to address critical capital needs.

*4 Proffer for Round Hill Fire and Rescue Event Center Site Plan Development.

*5 Timing of insurance charge outs.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2016

ASSETS	FY2016 <u>3/31/16</u>	FY2015 <u>3/31/15</u>	Increase <u>(Decrease)</u>
Cash	6,937,386.65	5,481,337.50	1,456,049.15 *1
GL controls(est.rev/est.exp)	<u>(762,978.28)</u>	<u>(907,271.63)</u>	<u>144,293.35</u>
TOTAL ASSETS	<u>6,174,408.37</u>	<u>4,574,065.87</u>	<u>1,600,342.50</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
TOTAL LIABILITIES	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	15,174.06	31,557.24	(16,383.18)
Fund Balance	<u>3,900,330.31</u>	<u>2,427,409.63</u>	<u>1,472,920.68</u> *2
TOTAL EQUITY	<u>3,915,504.37</u>	<u>2,458,966.87</u>	<u>1,456,537.50</u>
TOTAL LIABILITY & EQUITY	<u>6,174,408.37</u>	<u>4,574,065.87</u>	<u>1,600,342.50</u>

NOTES:

*1 Cash increased \$1,456,049.15. Refer to the following page for comparative statement of revenues, expenditures and changes in fund balance.

*2 Fund balance increased \$1,472,920.68. The beginning balance for FY16 was \$3,209,470.54 and includes adjusting entries, budget controls FY16(\$725,046.00), and the year to date revenue less expenditures of \$1,415,905.77.

Current Unrecorded Accounts Receivable-	<u>FY2016</u>
Prisoner Billing:	31,515.93
Compensation Board Reimbursement 3/16	<u>467,723.58</u>
Total	499,239.51

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 3/31/2016

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2016 3/31/16 <u>Actual</u>	FY2015 3/31/15 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	131.71	110.51	21.20
Interest		5,938.38	6,433.35	(494.97)
Supervision Fees	41,696.00	28,663.00	29,398.00	(735.00)
Drug Testing Fees	5,000.00	-	565.00	(565.00)
Work Release Fees	355,828.00	243,879.51	219,728.49	24,151.02
Federal Bureau Of Prisons	0.00	1,147.52	3,510.28	(2,362.76)
Local Contributions	6,495,106.00	6,495,106.00	5,602,369.54	892,736.46
Miscellaneous	15,000.00	5,768.86	5,043.90	724.96
Phone Commissions	345,000.00	259,286.46	199,725.54	59,560.92
Food & Staff Reimbursement	130,000.00	41,398.71	80,416.17	(39,017.46)
Elec.Monitoring Part.Fees	90,000.00	74,765.86	58,278.34	16,487.52
Share of Jail Cost Commonwealth	1,097,197.00	747,470.60	608,468.11	139,002.49
Medical & Health Reimb.	68,000.00	56,420.13	48,236.06	8,184.07
Shared Expenses CFW Jail	5,090,140.00	3,603,379.13	3,554,044.76	49,334.37
State Grants	250,263.00	144,570.00	88,116.00	56,454.00
Local Offender Probation	252,286.00	138,164.00	67,190.00	70,974.00
DOC Contract Beds	0.00	0.00	1,751.18	(1,751.18)
Bond Proceeds	0.00	77,024.08	0.00	77,024.08
Transfer From General Fund	5,103,298.00	3,827,473.50	3,664,935.10	162,538.40
TOTAL REVENUES	19,338,814.00	15,750,587.45	14,238,320.33	1,512,267.12
EXPENDITURES:	20,116,966.34	14,334,681.68	13,624,928.61	709,753.07
Excess(Deficiency)of revenues over expenditures		1,415,905.77	613,391.72	802,514.05
FUND BALANCE PER GENERAL LEDGER		2,484,424.54	1,814,017.91	670,406.63
Fund Balance Adjusted To Reflect Income Statement @ 3/31/16		3,900,330.31	2,427,409.63	1,472,920.68

County of Frederick
Fund 12 Landfill
March 31, 2016

ASSETS	FY2016 3/31/16	FY2015 3/31/15	Increase (Decrease)
Cash	33,724,689.38	31,794,506.73	1,930,182.65
Receivables:			
Fees	621,044.26	525,785.83	95,258.43 *1
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Misc. Charges	1,522.18	0.00	1,522.18
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(731,470.00)</u>	<u>(4,334,719.22)</u>	<u>3,603,249.22</u>
TOTAL ASSETS	<u>51,612,780.59</u>	<u>46,467,917.77</u>	<u>5,144,862.82</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	178,911.24	12,451.23
Accrued Remediation Costs	12,485,783.93	11,938,535.78	547,248.15 *2
Retainage Payable	0.00	9,244.62	(9,244.62)
Misc. Charges	1,522.18	0.00	1,522.18
TOTAL LIABILITIES	<u>12,678,668.58</u>	<u>12,126,691.64</u>	<u>551,976.94</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	720,670.00	(720,670.00) *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>29,075,670.01</u>	<u>23,762,114.13</u>	<u>5,313,555.88</u> *4
TOTAL EQUITY	<u>38,934,112.01</u>	<u>34,341,226.13</u>	<u>4,592,885.88</u>
TOTAL LIABILITY AND EQUITY	<u>51,612,780.59</u>	<u>46,467,917.77</u>	<u>5,144,862.82</u>

NOTES:

*1 Landfill fees increased \$95,258.43 and is due to an increase in tipping fee rates. Landfill fees at 3/16 were \$532,525.05 compared to \$424,301.42 at 3/15 for an increase of \$108,223.63. Delinquent fees at 3/16 were \$84,207.23 compared to \$98,246.49 at 3/15 for a decrease of \$14,039.26.

*2 Remediation increase \$547,248.15 and includes \$517,368.00 for post closure and \$29,880.15 interest.

*3 There is no encumbrance balance at 3/31/16.

*4 Fund balance increased \$5,313,555.88. The beginning balance was \$27,730,771.72 and includes adjusting entries budget controls for FY16(\$75,138) and year to date revenue less expenditures of \$1,420,036.29.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2016

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY16 3/31/16 <u>Actual</u>	FY15 3/31/15 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	3,031.41	2,665.57	365.84
Interest on Bank Deposits	60,000.00	40,313.78	42,858.08	(2,544.30)
Salvage and Surplus	0.00	51,520.60	88,001.55	(36,480.95)
Sanitary Landfill Fees	5,080,500.00	3,916,329.80	3,295,002.96	621,326.84
Charges to County	0.00	288,740.04	234,116.10	54,623.94
Charges to Winchester	0.00	82,069.30	65,960.12	16,109.18
Tire Recycling	120,000.00	65,888.24	129,726.05	(63,837.81)
Reg. Recycling Electronics	60,000.00	34,710.00	28,588.01	6,121.99
Greenhouse Gas Credit Sales		22,508.06	3,668.28	18,839.78
Miscellaneous	60,000.00	4,734.00	4,843.00	(109.00)
Wheel Recycling	120,000.00	0.00	10,491.47	(10,491.47)
Renewable Energy Credits	116,262.00	101,256.30	105,313.32	(4,057.02)
Landfill Gas To Electricity	394,620.00	271,996.01	381,147.32	(109,151.31)
Waste Oil Recycling		1,920.53	7,506.19	(5,585.66)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>6,011,382.00</u>	<u>4,885,018.07</u>	<u>4,399,888.02</u>	<u>485,130.05</u>
Operating Expenditures	5,391,520.00	2,687,435.80	2,248,994.11	438,441.69
Capital Expenditures	1,351,332.00	777,545.98	1,393,954.92	(616,408.94)
TOTAL Expenditures	<u>6,742,852.00</u>	<u>3,464,981.78</u>	<u>3,642,949.03</u>	<u>(177,967.25)</u>
Excess(deficiency)of revenue over expenditures		1,420,036.29	756,938.99	663,097.30
Fund Balance Per General Ledger		<u>27,655,633.72</u>	<u>23,005,175.14</u>	<u>4,650,458.58</u>
FUND BALANCE ADJUSTED		29,075,670.01	23,762,114.13	5,313,555.88