



REPORT AND RECOMMENDATIONS

FINANCE COMMITTEE

WEDNESDAY, MARCH 19, 2025

8:30 AM

FIRST FLOOR CONFERENCE ROOM

107 NORTH KENT STREET

WINCHESTER, VA 22601

ATTENDEES

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

Committee Members Absent: None.

Staff present: Cheryl Shiffler, Finance Director; Clay Corbin, NRADC Superintendent; Jay Tibbs, Deputy County Administrator; and Lindsey Mohler, Victim Witness Program Manager.

A. Action Items

A.1. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$7,713.

This amount represents an insurance claim for wind damage to the sign at Millwood Fire Station. These funds will be used to replace the sign. No local funds are required.

The committee recommends approval.

[Ins Claim Millwood Sign.pdf](#)

A.2. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,800.

This amount represents 2 donations for memorial benches. No local funds required.

The committee recommends approval.

[Parks Bench Donations.pdf](#)

- A.3. **The NRADC Superintendent requests a Jail Fund budget transfer out of fringes in the amount of \$582,000.**

These funds will be transferred to operational line items. The request has been approved by the Jail Authority. No additional local funds are required.

Per County policy, BOS approval is required for transfers out of fringe benefit line items.

The committee recommends approval.

[NRADC Fringe Transfer.pdf](#)

- A.4. **The Victim Witness Program Manager requests a General Fund supplemental appropriation in the amount of \$11,311.**

This amount represents additional funds awarded by DCJS for preapproved supplies. No additional local funds required.

The committee recommends approval.

[Victim Witness DCJS.pdf](#)

B. Items For Information Only

- B.1. The Finance Director provides a General Fund transfer report for February 2025.

[202502 Txfs.pdf](#)

- B.2. The Finance Director provides monthly financial statements for February 2025.

[202502 Fund 10.pdf](#)

[202502 Fund 11.pdf](#)

[202502 Fund 12.pdf](#)

- B.3. The Finance Director provides the General Fund Unreserved Fund Balance Report ending March 14, 2025.

[FY2025_FundBalance.pdf](#)



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: ATTENDEES

Title: Committee Members Present: Heather Lockridge, Chairman; Josh Ludwig; Robert Liero; Mike Stottlemeyer; Delane Karalow; and Brandon Monk. Non-voting liaisons Tonya Sibert, Commissioner of the Revenue and William Orndoff, Treasurer.

Committee Members Absent: None.

Staff present: Cheryl Shiffler, Finance Director; Clay Corbin, NRADC Superintendent; Jay Tibbs, Deputy County Administrator; and Lindsey Mohler, Victim Witness Program Manager.

Attachments:



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Action Items

Title: The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$7,713.

This amount represents an insurance claim for wind damage to the sign at Millwood Fire Station. These funds will be used to replace the sign. No local funds are required.

The committee recommends approval.

Attachments:

[Ins Claim Millwood Sign.pdf](#)



COUNTY of FREDERICK

Jay E. Tibbs

Deputy County Administrator

540/665-6382

Fax: 540/667-0370

E-mail: jtibbs@fcva.us

TO: Finance Committee
FROM: Jay E. Tibbs, Deputy County Administrator
DATE: February 26, 2025
RE: Appropriation of Insurance Claim

This is a request for a General Fund supplemental appropriation in the amount of \$7,713.00. The amount represents payment of a property damage claim due to wind damage to the sign at Millwood Fire Station. No local funds are required.

The insurance reimbursement should be appropriated to GL 4-010-043040-8900-000-021.

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

C.S. 1/30/25 3-010-018990-0001



January 15, 2025

Frederick County
107 N. Kent Street
Winchester, VA 22601

Attention: Jennifer Place

Virginia Association of Counties Self-Insurance Risk Pool

Member: Frederick County
Claim Number: [REDACTED] 59491
Date of Loss: 1/01/2025

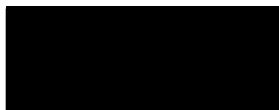
Dear Jennifer:

Enclosed please find a VAcorp property damage check in the amount of \$7,713.00 regarding the sign damaged by the wind on January 1, 2025.

This amount is based on a Fast Signs invoice for \$8,713.00 less the \$1,000.00 deductible for a net loss of \$7,713.00.

Feel free to contact our office with any questions regarding this payment.

Sincerely,



Angela Hatfield
Claims Specialist



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Action Items

Title: The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,800.

This amount represents 2 donations for memorial benches. No local funds required.

The committee recommends approval.

Attachments:

[Parks Bench Donations.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: February 25, 2025

Please transfer \$900 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5407-000-000 which represents a donation from Patty Maclaine, Ginny Harvey, and various friends to place a park bench in honor of Casey Harvey along the trail around the lake at the Bowman Library.

Please transfer \$900 from Donation Line 3-010-01899-003 to Expenditure Line 4-010-071090-5407-000-000 which represents a donation from Pam Keller to place a bench in honor of Walter C. Cunningham in Frederick Heights Park.

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

C.S. 8/23/24 \$900
2/13/25 \$900



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Action Items

Title: The NRADC Superintendent requests a Jail Fund budget transfer out of fringes in the amount of \$582,000.

These funds will be transferred to operational line items. The request has been approved by the Jail Authority. No additional local funds are required.

Per County policy, BOS approval is required for transfers out of fringe benefit line items.

The committee recommends approval.

Attachments:

[NRADC Fringe Transfer.pdf](#)

Northwestern Regional Adult Detention Center

Clay A. Corbin - Superintendent



141 Fort Collier Road, Winchester, VA 22603
(540) 665-6374 (540) 665-1615 FAX

MEMORANDUM

TO: Cheryl Shiffler, Finance Director
FROM: Clay Corbin, Superintendent [REDACTED]
DATE: February 27, 2025
SUBJECT: Transfer from fringe line items to operational line items

Request that a total of \$582,000 be transferred from fringe line items to operational line items as follows:

Amount	From	To
\$ 60,000	4-011-033010-2001-000-000	4-011-033010-3001-000-000
\$ 125,000	4-011-033010-2002-000-000	4-011-033010-3001-000-000
\$ 347,000	4-011-033010-2005-000-000	4-011-033010-3001-000-000
\$ 50,000	4-011-033010-2011-000-000	4-011-033010-5402-000-000

When projecting amounts for the FY26 budget, these line items (3001 and 5402) were adjusted slightly to help prevent unexpected shortfalls in the next fiscal year.

These transfers were approved at the Jail Authority meeting held on February 27, 2025.

Thank you for your consideration of this request.



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Action Items

Title: The Victim Witness Program Manager requests a General Fund supplemental appropriation in the amount of \$11,311.

This amount represents additional funds awarded by DCJS for preapproved supplies. No additional local funds required.

The committee recommends approval.

Attachments:

[Victim Witness DCJS.pdf](#)

ROSS P. SPICER
Commonwealth's Attorney
ANDREW M. ROBBINS
Deputy Commonwealth's Attorney
DEREK G. CRIDER
Investigator



MARIE E. ACOSTA
HEATHER D. ENLOE
RYAN W. PERRY
KATHRYN M.S. ARMSTRONG
ROBERT N. VERNAIL
JOSELYN N. MARKAS
AIMEE MCCLINTOCK
Assistant Commonwealth's Attorney

To Whom it may concern,

DCJS recently awarded Frederick County Victim Witness extra funds. I have submitted an amendment in the amount of \$11,310.98 that has been approved by DCJS on 3-12-25. These funds will be used for preapproved supplies for our office.

Thank you,

Lindsey Mohler
Program Manager



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Items For Information Only

Title: The Finance Director provides a General Fund transfer report for February 2025.

Attachments:

[202502 Txfs.pdf](#)

BUDGET TRANSFERS FEBRUARY 2025		REASON FOR TRANSFER					AMOUNT
DATE	DEPARTMENT/GENERAL FUND		FROM	TO	ACCT	CODE	
2/10/2025	INFORMATION TECHNOLOGY	COGNOS SOFTWARE PROJECT FOR IBM AS400	1220	3002	000	000	72,084.00
	INFORMATION TECHNOLOGY		1220	9005	000	000	30,050.00
	TRANSFERS/CONTINGENCY		9301	5807	000	004	(102,134.00)
2/12/2025	GENERAL ENGINEERING/ADMINISTRATION	PMI MEMBERSHIP	4201	4003	000	000	(250.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5801	000	000	250.00
2/14/2025	REASSESSMENT/BOARD OF ASSESSORS	PAYMENT FOR BD OF EQUALIZATION	1210	5401	000	000	(6,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1006	000	000	6,000.00
2/14/2025	COUNTY ADMINISTRATOR	TO COVER EIG CONSTANT CONTACT YEARLY SUBSCRIPTION	1201	5506	000	000	(500.00)
	COUNTY ADMINISTRATOR		1201	5411	000	000	500.00
2/20/2025	ANIMAL SHELTER	WATER HEATERS (2) & INSTALLATION	4305	8001	000	000	24,000.00
	TRANSFERS/CONTINGENCY		9301	5807	000	004	(24,000.00)
2/20/2025	SHERANDO PARK	TO COVER UNEXPECTED TREE WORK AND PUMP HOUSE REPAIR	7110	3004	000	003	(4,961.19)
	SHERANDO PARK		7110	3010	000	000	4,961.19
	SHERANDO PARK		7110	5413	000	001	(1,402.27)
	SHERANDO PARK		7110	5412	000	000	1,402.27
2/21/2025	JUVENILE AND DOMESTIC COURT	RECLASS FROM LEASE TO COPIES	2105	9000	000	000	(1,540.00)
	JUVENILE AND DOMESTIC COURT		2105	3010	000	000	1,540.00
2/21/2025	MANAGEMENT INFORMATION SYSTEMS	TO COVER DEFICIT FOR INTERNET ACCESS	1222	5401	000	000	(1,450.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5299	000	000	1,450.00
2/25/2025	PUBLIC SAFETY COMMUNICATIONS	PROMOTIONS 2/25	3506	1007	000	001	(1,769.00)
	SHERIFF		3102	1002	000	054	1,769.00
	SHERIFF		3102	1002	000	004	(3,042.00)
	SHERIFF		3102	1001	000	030	3,042.00
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(3,041.00)
	PLANNING		8101	1001	000	002	3,041.00
	SHERIFF		3102	1002	000	004	(4,037.00)
	SHERIFF		3102	1002	000	014	4,037.00
	FIRE AND RESCUE		3505	1007	000	001	(11,415.00)
	FIRE AND RESCUE		3505	1001	000	088	11,415.00
	FIRE AND RESCUE		3505	1007	000	001	(970.00)
	FIRE AND RESCUE		3505	1001	000	163	970.00
	SHERIFF		3102	1002	000	004	(4,337.00)
	SHERIFF		3102	1002	000	043	4,337.00
	INSPECTIONS		3401	1005	000	000	(848.00)
	INSPECTIONS		3401	1001	000	016	848.00
	INSPECTIONS		3401	1005	000	000	(879.00)
	INSPECTIONS		3401	1001	000	011	879.00
	FIRE AND RESCUE		3505	1001	000	003	(6,653.00)
	FIRE AND RESCUE		3505	1001	000	023	6,653.00
2/25/2025	RECREATION CENTERS AND PLAYGROUNDS	TO COVER SPRING UNIFORMS	7104	3010	000	000	(1,720.91)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	1,720.91
3/5/2025	FIRE AND RESCUE	TO COVER EXPENSES FOR MAJOR REPAIRS ON PUMPER	3505	5410	000	000	(50,000.00)
	FIRE AND RESCUE		3505	3004	000	002	50,000.00
3/5/2025	REGISTRAR	TO COVER OT & ELECTION OFC COMPENSATION DEFICIT	1302	5401	000	000	(1,173.53)
	REGISTRAR		1302	1005	000	000	1,173.53
	ELECTORAL BOARD AND OFFICIALS		1301	3010	000	000	(28,542.25)
	ELECTORAL BOARD AND OFFICIALS		1301	1006	000	002	28,542.25



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Items For Information Only

Title: The Finance Director provides monthly financial statements for February 2025.

Attachments:

[202502 Fund 10.pdf](#)
[202502 Fund 11.pdf](#)
[202502 Fund 12.pdf](#)

County of Frederick
Fund 10 General Fund
Balance Sheet
February 28, 2025

	FY25 2/28/2025	FY24 2/29/2024	Increase (Decrease)	
ASSETS				
Cash and Cash Equivalents	\$ 64,842,988.07	\$ 71,673,645.08	\$ (6,830,657.01)	*A
Petty Cash	1,555.00	1,555.00	-	
Receivables:				
Receivable Arrears Pay Deferred	289,918.77	316,120.32	(26,201.55)	
Taxes, Commonwealth, Reimb. P/P	13,571,975.81	13,840,771.67	(268,795.86)	
Streetlights	744.10	888.16	(144.06)	
Miscellaneous Charges	46,080.93	29,321.98	16,758.95	
Prepaid Postage	2,101.53	1,951.09	150.44	
GL controls (est. rev / est. exp)	(35,248,188.70)	(18,182,600.48)	(17,065,588.22)	(1) Attached
TOTAL ASSETS	\$ 43,507,175.51	\$ 67,681,652.82	\$ (24,174,477.31)	
LIABILITIES				
Accrued Wages Payable	\$ 1,932,460.85	\$ 1,774,175.66	\$ 158,285.19	
Performance Bonds Payable	1,646,349.18	1,306,760.62	339,588.56	
Taxes Collected in Advance	580,663.89	302,409.11	278,254.78	
Deferred Revenue	13,579,072.55	13,851,804.62	(272,732.07)	*B
TOTAL LIABILITIES	17,738,546.47	17,235,150.01	503,396.46	
EQUITY				
Fund Balance				
Reserved:				
Encumbrance General Fund	3,136,196.46	5,281,570.13	(2,145,373.67)	(2) Attached
Conservation Easement	4,979.85	4,779.85	200.00	
Peg Grant	374,676.65	426,500.44	(51,823.79)	
Prepaid Items	949.63	949.63	-	
Advances	657,083.23	657,083.23	-	
Opioid Settlement	914,016.09	380,655.34	533,360.75	
Courthouse Fees	607,360.27	569,633.56	37,726.71	
Animal Shelter	1,557,687.78	1,387,401.98	170,285.80	
Sheriff's Reserve	1,000.00	1,000.00	-	
Proffers	4,377,748.57	9,132,140.01	(4,754,391.44)	(3) Attached
Parks Reserve	206,918.97	192,036.04	14,882.93	
E-Summons Funds	214,676.43	180,598.29	34,078.14	
Undesignated Adjusted Fund Balance	13,715,335.11	32,232,154.31	(18,516,819.20)	(4) Attached
TOTAL EQUITY	25,768,629.04	50,446,502.81	(24,677,873.77)	
TOTAL LIABILITIES & EQUITY	\$ 43,507,175.51	\$ 67,681,652.82	\$ (24,174,477.31)	

NOTES:

*A Cash decrease includes a decrease in fund balance and an increase in revenue, expenditures and transfers. (Refer to the Comparative Statement of Revenue, Expenditures, and changes in Fund Balance.)

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

(1)

GL Controls	FY25	FY24	Inc/(Decrease)
Estimated Revenue	\$ 250,907,853	\$ 247,006,015	\$ 3,901,838
Appropriations	(155,092,974)	(138,191,893)	(16,901,081)
Est. Transfers to Other Funds	(139,871,320)	(132,278,293)	(7,593,027)
Est. Transfers From Other Funds	5,672,056	-	5,672,056
Encumbrances	3,136,196	5,281,570	(2,145,374)
Total	\$ (35,248,189)	\$ (18,182,601)	\$ (17,065,588)

(2)

Open Purchase Order Balances

Board of Supervisors	\$ 50,086	Granicus Renewal
County Office Buildings	9,950	Rooftop Air Handler Unit Access Platform CAB
	95,575	Replacement HVAC Control System PSB
	154,434	(1) 30 Ton Trane Roof Top Unit Installed PSB
	117,248	Minor Interior Office Renovation CAB
	52,420	EMS Pharmacy Room Construction Sunnyside
Fire and Rescue	10,995	(4) LifePack 1000's AED's
	19,594	(2) All Poly 3,000 Gallon Tankers
	39,836	Firefighter Escape Systems
	5,848	(9) Honor Guard Uniforms
	20,785	Pierce Enforcer Fire Engine
	5,306	Valve Assembly
	170,118	Uniforms
	700,906	MDT Project Panasonic F-Z-55 Cradlepoints and Mounts
	130,165	Emergency Lighting and Equipment
	9,959	BRIVO Access Control System
	7,433	Medical Supplies and Equipment
	9,996	One Ward No Smoke Direct Source Filtration System
IT	70,200	Phone Upgrade & Replacement
Parks and Recreation	6,359	Uniforms, Staff Shirts, Event Shirts
	17,899	Clearbrook Park Asphalt Path Paving
	9,996	Athletic Field Paint
	19,057	Pickleball Court Painting
	220,000	Clearbrook Sprayground Installation
	8,160	Spring Seed
	255,713	Sprayground Equipment Clearbrook Park
	7,080	Spring Fertilizer
	5,500	Sherando Park Pool Concrete Deck Expansion
	9,571	Drainage Repair Sherando Park Fields
	78,319	Rose Hill Park Parking Lot Addition and Paving
	30,739	Pool Chlorine
	7,084	Socks for the Shenandoah Apple Blossom Valley Health 10K
	6,458	Awards for Apple Blossom Races and Loudoun Street Mile
	35,594	Race Participant Shirts
	27,115	Sherando Park Recreation Amenity Design
Registrar	6,912	Security Camera System
Sheriff	12,608	Ammunition
	188,917	Upfitting (7) Vehicles
	92,950	Speedometer System
	49,177	Ballistic Vests, Carriers, Holders, and Cases
	50,135	Uniforms
	310,000	Ford F550 Search and Rescue Vehicle
Total	\$ 3,136,197	

(3)

Proffer Balances	SCHOOLS	PARKS	FIRE & RESCUE	OTHER	TOTAL
	\$ 1,071,480	316,052	406,580	2,583,637	\$ 4,377,749
			Administration	\$ 73,760	
			Bridges	17,014	
			Historic Preservation	129,000	
			Library	526,011	
			Sheriff	161,468	
			Solid Waste	12,000	
			Stop Lights	52,445	
			Road Imp & Transportation	1,611,939	
			Total Other	\$ 2,583,637	

(4)

Fund Balance Adjusted Summary	FY25	FY24	Inc/(Decrease)
Balance per GL	\$ 48,218,293	\$ 47,779,682	\$ 438,611
Revenue	141,762,645	140,623,378	\$ 1,139,267
Expenditures	(80,297,291)	(74,910,313)	\$ (5,386,978)
Transfers	(95,968,312)	(81,260,593)	(14,707,719) *
Adjusted Balance	\$ 13,715,335	\$ 32,232,154	\$ (18,516,819)

* See NOTE (9) of the General Fund Comparative Statement.

County of Frederick
FUND 10 GENERAL FUND
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
February 28, 2025

	Appropriated	FY25 2/28/2025 Actual	FY24 2/29/2024 Actual	YTD Actual Variance	
REVENUES					
General Property Taxes	\$ 166,738,466.00	\$ 77,069,144.31	\$ 76,548,075.59	\$ 521,068.72	(1)
Other Local Taxes	55,518,785.00	29,225,903.14	28,177,664.18	1,048,238.96	(2)
Permits & Privilege Fees	2,780,273.00	1,675,641.17	1,937,363.32	(261,722.15)	(3)
Revenue from use of money and property	3,574,819.00	3,873,906.39	5,318,269.11	(1,444,362.72)	(4)
Charges for Services	4,349,806.00	2,427,659.70	2,311,009.29	116,650.41	
Miscellaneous	565,689.56	540,265.86	595,088.78	(54,822.92)	
Recovered Costs	2,121,852.00	1,620,670.00	1,588,053.02	32,616.98	(5)
Proffers	-	4,616,478.00	2,487,840.66	2,128,637.34	(5)
Intergovernmental:					
Commonwealth	15,096,495.00	14,988,244.52	14,924,990.95	63,253.57	(6)
Federal	161,667.00	52,675.98	52,536.83	139.15	(7)
Transferred from County Capital	5,672,056.00	5,672,056.00	6,682,486.71	(1,010,430.71)	
TOTAL REVENUES	256,579,908.56	141,762,645.07	140,623,378.44	1,139,266.63	
EXPENDITURES					
General Administration	19,626,626.50	13,094,109.55	13,326,766.24	(232,656.69)	
Judicial Administration	4,071,091.81	2,458,078.39	2,177,649.14	280,429.25	
Public Safety	68,595,097.62	41,600,648.91	39,551,442.33	2,049,206.58	
Public Works	9,236,268.89	5,513,575.87	4,075,272.06	1,438,303.81	
Health and Welfare	13,622,571.21	7,285,508.68	7,198,886.74	86,621.94	
Education	68,750.00	51,562.50	-	51,562.50	
Parks, Recreation, Culture	12,924,257.98	7,246,967.19	6,612,279.13	634,688.06	
Community Development	3,876,190.12	3,046,839.75	1,968,017.13	1,078,822.62	
TOTAL EXPENDITURES	132,020,854.13	80,297,290.84	74,910,312.77	5,386,978.07	(8)
OTHER FINANCING SOURCES (USES)					
Operating transfers from / to	162,943,439.59	95,968,312.37	81,260,593.17	14,707,719.20	(9)
Excess (deficiency) of revenues & other sources over expenditures & other uses	(38,384,385.16)	(34,502,958.14)	(15,547,527.50)	(18,955,430.64)	
Fund Balance per General Ledger		48,218,293.25	47,779,681.81	438,611.44	
Fund Balance Adjusted to Reflect the Income Statement 2/28/2025		\$ 13,715,335.11	\$ 32,232,154.31	\$ (18,516,819.20)	*

* See NOTE (4) of the General Fund Balance Sheet.

(1)

General Property Taxes	FY25	FY24	Increase/(Decrease)
Real Estate Taxes	\$ 39,026,707	\$ 38,561,933	\$ 464,774
Public Services	1,231,655	1,265,378	(33,723)
Personal Property	35,186,590	34,943,111	243,479
Penalties and Interest	1,369,750	1,493,298	(123,548)
Credit Card Chgs./Delinq.Advertising	11,552	4,909	6,643
Adm.Fees For Liens & Distress	242,892	279,447	(36,555)
Total	\$ 77,069,144	\$ 76,548,076	\$ 521,068

(2)

Other Local Taxes	FY25	FY24	Increase/(Decrease)
Local Sales and Use Tax	\$ 11,805,779	\$ 11,136,859	\$ 668,919
Communications Sales Tax	443,193	443,885	(692)
Utility Taxes	2,174,236	2,136,007	38,228
Business Licenses	7,439,762	7,681,276	(241,514)
Auto Rental Tax	160,854	162,090	(1,236)
Motor Vehicle Licenses Fees	519,437	498,726	20,711
Recordation Taxes	1,584,241	1,382,039	202,202
Meals Tax	4,295,250	3,970,904	324,346
Lodging Tax	787,576	750,333	37,243
Street Lights	11,526	11,386	140
Star Fort Fees	4,050	4,158	(108)
Total	\$ 29,225,903	\$ 28,177,664	\$ 1,048,239

(3)

Permits & Privileges	FY25	FY24	Increase/(Decrease)
Dog Licenses	\$ 17,261	\$ 14,830	\$ 2,431
Land Use Application Fees	8,050	7,175	875
Transfer Fees	2,345	2,259	87
Development Review Fees	301,666	442,694	(141,028)
Building Permits	901,625	954,975	(53,350)
2% State Fees	5,435	6,490	(1,056)
Electrical Permits	112,253	99,418	12,835
Plumbing Permits	16,912	14,367	2,545
Mechanical Permits	66,738	55,675	11,063
Sign Permits	4,425	5,025	(600)
Permits-Commerical Burning	100	-	100
Explosive Storage Permits	2,800	-	2,800
Blasting Permits	1,650	-	1,650
Land Disturbance Permits	227,781	323,855	(96,074)
Septic Haulers Permit	600	200	400
Institutional Inspections Permit	2,700	7,200	(4,500)
Sewage Installation License	600	300	300
Transfer Development Rights	2,700	2,900	(200)
Total	\$ 1,675,641	\$ 1,937,363	\$ (261,722)

(4)

Revenue from use of	FY25	FY24	Increase/(Decrease)
Money	\$ 3,776,622	\$ 4,840,047	\$ (1,063,425)
Property	97,284	478,223	(380,938) *1
Total	\$ 3,873,906	\$ 5,318,269	\$ (1,444,363)

*1 FY24 includes the sale of Aylor School \$300,000.

(5)

	FY25	FY24	Increase/(Decrease)
Recovered Costs			
Recovered Costs Treasurer	\$ 130,870	\$ 18,621	\$ 112,249
Recovered Costs Social Services	32,424	39,992	(7,568)
Purchasing Rebate	211,203	181,892	29,311
Recovered Costs IT-GIS	5,000	27,261	(22,261)
Recovered Cost Rire & Rescue Fee Recovery	386,664	452,308	(65,643)
Recovered Cost Fire Companies	182,422	179,067	3,355
Recovered Costs Sheriff	85,928	99,880	(13,953)
Recovered Cost FOIA	1,002	1,174	(172)
Reimbursement Circuit Court	5,823	5,137	686
Reimbursement Public Works	1,130	25	1,105
Clarke County Container Fees	48,089	43,479	4,610
City of Winchester Container Fees	34,632	37,199	(2,567)
Refuse Disposal Fees	71,029	69,118	1,911
Recycling Revenue	13,989	19,737	(5,748)
Restitution Sheriff	2,828	-	2,828
Container Fees Bowman Library	1,280	1,397	(117)
Restitution Other	3,073	2,240	833
Reimb.of Expenses Gen.District Court	17,989	14,449	3,540
Gasoline Tax Refund-VPA	13,363	12,432	931
Reimb.Task Force	50,187	44,516	5,671
Westminster Canterbury Lieu of Tax	26,551	21,002	5,549
Reimb. Elections	1,353	500	853
Reimb. Street Signs	-	1,017	(1,017)
Labor-Grounds Maint-Fred Co. Schools	226,726	228,796	(2,070)
Comcast PEG Grant	41,214	48,355	(7,141)
Fire School Programs	9,625	5,504	4,121
Reimb.Teaching CPR-F&R	250	-	250
Clerks Reimbursement to County	5,531	4,331	1,200
Reimb. Sheriff	10,498	28,626	(18,128)
Subtotal Recovered Costs	1,620,670	1,588,053	32,617
Proffers			
Proffers Fire Department	102,312	37,383	64,929
Proffers Other	2,625,000	150,000	2,475,000 *1
Proffer Snowden Bridge	644,522	284,317	360,205
Proffer Madison Village	-	467,344	(467,344)
Proffer The Village at Middletown	7,016	261,395	(254,379)
Proffer Senseny Village	375,000	1,078,000	(703,000)
Proffer Winchester Landing	180,836	197,896	(17,060)
Proffer Abrams Chase	7,670	11,505	(3,835)
Proffer Seasons at Middletown Place	674,121	-	674,121
Subtotal Proffers	4,616,478	2,487,841	2,128,637
Grand Total	\$ 6,237,148	\$ 4,075,894	\$ 2,161,254

*1 The \$2.6 million includes Snowden Holdings, LLC contribution of \$75,000 for transportation ad/or for the promotion of heritage tourism and \$50,000 to be utilized as matching funds by VDOT and/or future improvements to the interstate 81/Route 11 (RE: Rezoning #06-03 Stephenson Village). Additionally, the Carmeuse proffer of \$2.5 million that includes \$250,000 with the desire to support Clearbrook Volunteer Fire and Rescue, \$250,000 to support capital improvements at Stonewall Elementary School, and the County shall have the right and opportunity to utilize the funds towards any capital improvements as it may deem appropriate. Parks and Recreation \$250,000 and Transportation improvements \$1,750,000.

(6)

Commonwealth Revenue	FY25	FY24	Increase/(Decrease)
Motor Vehicle Carriers Tax	\$ 46,786	\$ 42,979	\$ 3,807
Mobile Home Titling Tax	131,063	130,023	1,040
P/P State Reimbursement	6,526,528	6,526,528	-
Shared Expenses Comm.Atty.	457,346	416,085	41,260
Shared Expenses Sheriff	2,183,672	1,732,445	451,228
Shared Expenses Comm.of Rev.	185,886	172,919	12,967
Shared Expenses Treasurer	169,397	141,983	27,414
Shared Expenses Clerk	307,721	347,112	(39,392)
Public Assistance Grants	3,933,461	3,887,484	45,977
Litter Control Grant	29,546	33,510	(3,964)
Emergency Services Fire Program	-	396,432	(396,432)
Other Revenue From The Commonwealth	3,615	1,726	1,889
Four-For-Life Funds	101,966	100,734	1,231
DMV Grant Funding	21,947	20,131	1,816
State Grant Emergency Services	-	72,671	(72,671)
Sheriff's State Grants	305,438	71,651	233,787
Parks State Grants	7,051	36,049	(28,998)
JJC Grant Juvenile Justice	64,180	96,270	(32,090)
Rent/Lease Payments	188,382	172,885	15,496
Spay/Neuter Assistance State	3,559	4,112	(553)
Wireless 911 Grant	213,842	207,186	6,655
State Forfeited Asset Funds	9,835	5,559	4,275
Victim Witness-Commonwealth Office	44,968	131,462	(86,494)
State Funds Communications Center	14,867	177,053	(162,186)
Forest Sustainability Funds	37,191	-	37,191
Total	\$ 14,988,245	\$ 14,924,991	\$ 63,254

(7)

Federal Revenue	FY25	FY24	Increase/(Decrease)
Federal Forfeited Assets (DOJ)	\$ 30,264	\$ 1,947	\$ 28,317
Housing Illegal Aliens	1,650	20,998	(19,348)
Federal Funds Sheriff	19,989	16,192	3,797
Emergency Services Grant	773	13,400	(12,627)
Total	\$ 52,676	\$ 52,537	\$ 139

(8)

Expenditures Increased \$5.4 million

Public Safety

Increased \$2.1 million and includes an increase of \$2 million for Sheriff's vehicles and equipment.

Public Works

Increased \$1.4 million and includes \$300,000 to replace and remove entire garage bay floor at Millwood Fire Station, \$140,000 to repair and replace the Energy Management System at the PSB, and \$707,171 for Station 22 land (new fire station).

Parks and Recreation

Increased \$634,688 and includes architectural and engineering expenses for the Abrams Creek Trail and the Old Charlestown Road Park project. Additionally, a used Ford Transit van was purchased for \$36,896, and \$59,921 for a swing set at Sherando Park, \$138,534 for parking lots asphalt at Sherando Park, (2) Ford F250 trucks \$92,580, and a Ventrac tractor \$31,048.

Community Development

Increased \$1.1 million and includes economic development incentives for \$150,000 to Desi Fresh Foods and \$800,000 to H. P. Hood.

(9)

Transfers Increased \$14.7 million

	FY25	FY24	Increase/(Decrease)	
Transfer to School Operating	\$ 58,585,524	\$ 54,370,861	\$ 4,214,663	*1
Transfer to Debt Service Schools	\$ 9,038,459	\$ 9,038,459		
Transfer to School Construction	7,463,419	-	7,463,419	*2
Transfer to Debt Service - County	1,554,928	1,528,935	25,994	*3
Transfer to School Operating Capital	1,615,212	877,282	737,930	
Transfer to Development / Transportation	464,789	-	464,789	*4
Operational Transfers	(143,941)	(280,861)	136,920	
Reserve for Merit / COLA Increases	2,318	857	1,462	
Reserve for Capital	17,387,604	15,434,981	1,952,623	*5
Operational Contingency	-	290,080	(290,080)	*6
Total	\$ 95,968,312	\$ 81,260,593	\$ 14,707,719	

NOTES:

***1**

	FY25	FY24	Increase/(Decrease)
Carry forward School encumbrances	\$ 3,899,414	\$ 2,184,109	\$ 1,715,305
Carry forward School restricted grant funds	172,879	178,784	(5,905)
Half the School Operating	54,513,232	52,007,968	2,505,264
	\$ 58,585,524	\$ 54,370,861	\$ 4,214,663

***2**

School proffers for Jordan Springs Elementary School expansion.

***3**

Includes City of Winchester for courtroom, roof, and HVAC projects; Millwood Fire Department; Round Hill Fire Department; Public Safety Building; and Animal Shelter.

***4**

Represents budget shortfall on the Renaissance Drive project.

***5**

Capital funding policy per budget resolution. This transfer is the amount in unreserved fund balance greater than 20% of the required operating reserve. Excess funds are transferred to the capital fund annually following the close of the prior year.

***6**

Transfer budgeted funds from contingency to radios per budget resolution.

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
Balance Sheet
February 28, 2025

	FY25 2/28/2025	FY24 2/29/2024	Increase (Decrease)	
ASSETS				
Cash	\$ 13,284,461.99	\$ 12,158,423.35	\$ 1,126,038.64	*1
Receivable Arrears Pay Deferred	72,049.41	90,116.29	(18,066.88)	
GL controls (est. rev / est. exp)	(1,728,063.90)	(3,201,551.07)	1,473,487.17	
TOTAL ASSETS	\$ 11,628,447.50	\$ 9,046,988.57	\$ 2,581,458.93	
LIABILITIES				
Accrued Wages Payable	\$ 518,208.23	\$ 511,249.96	\$ 6,958.27	
Accrued Operating Reserve Costs	3,376,214.55	3,217,072.54	159,142.01	
TOTAL LIABILITIES	\$ 3,894,422.78	\$ 3,728,322.50	\$ 166,100.28	
EQUITY				
Fund Balance Reserved:				
Encumbrances	\$ 169,063.44	\$ 266,773.04	\$ (97,709.60)	
Undesignated Fund Balance	7,564,961.28	5,051,893.03	2,513,068.25	*2
TOTAL EQUITY	7,734,024.72	5,318,666.07	2,415,358.65	
TOTAL LIABILITIES & EQUITY	\$ 11,628,447.50	\$ 9,046,988.57	\$ 2,581,458.93	

NOTES:

*1 Cash increase includes an increase in revenue combined with a decrease in expenditures. (Refer to the Comparative Statement of Revenues, Expenditures and changes in Fund Balance.)

*2 Fund Balance Adjusted Summary	FY25	FY24	Inc/(Decrease)
Beginning balance per GL	\$ 8,162,355	\$ 8,232,885	\$ (70,530)
Budget controls	(1,510,700)	(1,911,500)	\$ 400,800
Transfer to Debt Service	-	(1,115,808)	\$ 1,115,808
Ending balance per GL	6,651,655	5,205,577	1,446,078
YTD Revenue	19,005,990	18,492,218	\$ 513,773
YTD Expenditures	(18,092,684)	(18,645,902)	\$ 553,217
Excess (Deficiency) of revenue over expenditures	913,306	(153,684)	1,066,990
Adjusted Balance	\$ 7,564,961	\$ 5,051,893	\$ 2,513,068

Current Unrecorded Accounts Receivable	FY25
Prisoner Billing	\$ 24,910.30
Compensation Board Reimbursement 2/25	743,743.50
Total	\$ 768,653.80

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
February 28, 2025

	Appropriated	FY25 2/28/2025 Actual	FY24 2/29/2024 Actual	YTD Actual Variance
REVENUES				
Credit Card Probation	\$ -	\$ 268.39	\$ 226.06	\$ 42.33
Interest	200,000.00	226,959.90	239,993.76	(13,033.86)
Salvage and Surplus	-	-	10,300.00	(10,300.00)
Supervision Fees	11,006.00	16,302.00	12,879.00	3,423.00
Drug Testing Fees	-	-	30.00	(30.00)
Work Release Fees	335,000.00	179,659.61	178,451.85	1,207.76
Federal Bureau Of Prisons	-	10,725.00	935.00	9,790.00
Local Contributions	8,188,389.00	6,141,291.75	6,275,593.50	(134,301.75)
Miscellaneous	20,000.00	14,623.05	13,617.09	1,005.96
Phone Commissions	545,000.00	353,396.20	353,396.20	-
Food & Staff Reimbursement	75,000.00	58,467.04	62,404.88	(3,937.84)
Elec.Monitoring Part.Fees	25,000.00	22,001.55	28,536.17	(6,534.62)
Share of Jail Cost Commonwealth	1,455,063.00	761,837.92	628,000.10	133,837.82
Medical & Health Reimb.	45,000.00	24,314.60	25,583.24	(1,268.64)
Shared Expenses CFW Jail	8,694,909.00	4,969,776.46	4,515,174.00	454,602.46
State Grants	542,690.00	412,031.00	426,295.00	(14,264.00)
Local Offender Probation	630,051.00	220,219.00	214,698.00	5,521.00
Pretrial Expansion Grant	349,269.00	165,530.00	173,127.00	(7,597.00)
Transfer From General Fund	7,238,116.00	5,428,587.00	5,332,977.00	95,610.00
TOTAL REVENUES	28,354,493.00	19,005,990.47	18,492,217.85	513,772.62
EXPENDITURES				
	30,251,620.34	18,092,684.35	18,645,901.70	(553,217.35)
Excess (Deficiency) of revenues over expenditures	(1,897,127.34)	913,306.12	(153,683.85)	1,066,989.97
Fund Balance per General Ledger		6,651,655.16	5,205,576.88	1,446,078.28
Fund Balance Adjusted to Reflect Income Statement 2/28/2025		\$ 7,564,961.28	\$ 5,051,893.03	\$ 2,513,068.25

County of Frederick
FUND 12 LANDFILL
Balance Sheet
February 28, 2025

	FY25 2/28/2025	FY24 2/29/2024	Increase (Decrease)	
ASSETS				
Cash	\$ 47,254,320.82	\$ 42,900,685.75	\$ 4,353,635.07	
Receivables:				
Accounts Receivable	-	-	-	
Fees	811,139.99	788,026.15	23,113.84	*1 Attached
Receivable Arrears Pay Deferred	15,314.30	15,314.30	-	
Allow Uncollectible Fees	(84,000.00)	(84,000.00)	-	
Fixed Assets	72,440,969.62	64,477,807.18	7,963,162.44	
Accumulated Depreciation	(45,368,422.71)	(41,291,783.00)	(4,076,639.71)	
GL controls (est. rev / est. exp)	(2,523,307.00)	(3,434,222.00)	910,915.00	
TOTAL ASSETS	\$ 72,546,015.02	\$ 63,371,828.38	\$ 9,174,186.64	
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	
Accrued VAC Pay and Comp Time Pay	196,780.90	191,812.45	4,968.45	
Accrued Remediation Costs	17,794,722.32	16,173,021.80	1,621,700.52	*2 Attached
Deferred Revenue Misc Charges	-	-	-	
Accrued Wages Payable	66,213.65	64,353.42	1,860.23	
TOTAL LIABILITIES	18,057,716.87	16,429,187.67	1,628,529.20	
EQUITY				
Fund Balance Reserved:				
Encumbrances	\$ -	\$ -	\$ -	*3 Attached
Land Acquisition	1,048,000.00	1,048,000.00	-	
New Development Costs	3,812,000.00	3,812,000.00	-	
Environmental Project Costs	1,948,442.00	1,948,442.00	-	
Equipment	3,050,000.00	3,050,000.00	-	
Undesignated Fund Balance	44,629,856.15	37,084,198.71	7,545,657.44	*4 Attached
TOTAL EQUITY	54,488,298.15	46,942,640.71	7,545,657.44	
TOTAL LIABILITIES AND EQUITY	\$ 72,546,015.02	\$ 63,371,828.38	\$ 9,174,186.64	

Landfill Balance Sheet Supplemental Information
February 28, 2025

*1		FY25		FY24	Increase/(Decrease)
	Current month landfill fees charged	\$ 696,769.25	\$	743,936.68	\$ (47,167.43)
	Outstanding delinquent account	\$ 180,561.31	\$	107,436.90	\$ 73,124.41

***2 Remediation Increase (Decrease)**

Post closure	\$ 756,327
Interest	865,374
Total	\$ 1,621,701

***3 Open Purchase Order Balance(s)**

\$ -

Total **\$ -**

*4 Fund Balance Adjusted Summary	FY25	FY24	Increase/(Decrease)
Beginning balance per GL	\$ 43,814,549	\$ 38,676,291	\$ 5,138,258
Budget Controls	(910,431)	(1,168,672)	\$ 258,241
Carry forward of unspent prior year funds	(1,612,876)	(2,265,550)	\$ 652,674
Ending balance per GL	41,291,242	35,242,069	6,049,173
YTD Revenue	8,622,314	7,760,044	\$ 862,270
YTD Expenditures	(5,283,700)	(5,917,915)	\$ 634,215
Excess (Deficiency) of revenue over expenditures	3,338,614	1,842,129	1,496,485
Adjusted Balance	\$ 44,629,856	\$ 37,084,199	\$ 7,545,657

County of Frederick
FUND 12 LANDFILL
Comparative Statement of Revenue, Expenditures, and Changes in Fund Balance
February 28, 2025

	Appropriated	FY25 2/28/2025 Actual	FY24 2/29/2024 Actual	YTD Actual Variance
REVENUES				
Credit Card Charges	\$ -	\$ 7,715.59	\$ 7,733.79	\$ (18.20)
Interest on Bank Deposits	750,000.00	1,033,045.03	1,143,099.65	(110,054.62)
Salvage and Surplus	160,000.00	146,077.09	132,584.27	13,492.82
Sanitary Landfill Fees	8,991,300.00	5,826,521.39	5,242,265.77	584,255.62
Charges to County	-	439,822.54	407,702.85	32,119.69
Charges to Winchester	-	213,634.21	157,541.52	56,092.69
Tire Recycling	228,000.00	215,442.78	190,149.01	25,293.77
Reg. Recycling Electronics	80,000.00	22,180.00	22,805.01	(625.01)
Greenhouse Gas Credit Sales	30,000.00	59,786.31	61,172.24	(1,385.93)
Miscellaneous	-	27,810.00	27,970.00	(160.00)
Refunds Other	-	-	825.00	(825.00)
Renewable Energy Credits	315,360.00	320,909.35	108,540.00	212,369.35
Landfill Gas to Electricity	378,432.00	309,369.79	257,655.06	51,714.73
TOTAL REVENUES	10,933,092.00	8,622,314.08	7,760,044.17	862,269.91
EXPENDITURES				
Operating Expenditures	\$ 8,299,976.00	\$ 2,833,371.95	\$ 2,810,524.77	\$ 22,847.18
Capital Expenditures	5,156,423.00	2,450,328.13	3,107,390.01	(657,061.88)
TOTAL EXPENDITURES	13,456,399.00	5,283,700.08	5,917,914.78	(634,214.70)
Excess (deficiency) of revenue over expenditures	(2,523,307.00)	3,338,614.00	1,842,129.39	1,496,484.61
Fund Balance Per General Ledger		41,291,242.15	35,242,069.32	6,049,172.83
Fund Balance Adjusted to reflect Income Statement 2/28/2025		\$ 44,629,856.15	\$ 37,084,198.71	\$ 7,545,657.44

-



Finance Committee
Agenda Item Detail
Meeting Date: March 19, 2025
Agenda Section: Items For Information Only

Title: The Finance Director provides the General Fund Unreserved Fund Balance Report ending March 14, 2025.

Attachments:

[FY2025_FundBalance.pdf](#)

County of Frederick, VA
Report on Unreserved Fund Balance
Ending March 14, 2025

Unreserved Fund Balance, Beginning of Year, July 1, 2024	70,674,165
Prior Year Funding & Carryforward Amounts	
C/F Millwood painting project	(18,445)
C/F COR CAMA project	(86,600)
C/F Fire Company Capital	(205,965)
C/F forfeited asset funds	(172,688)
VJCCA return upsent FY24 funds	(5,586)
C/F Clearbrook Park sprayground project	(367,218)
C/F Abrams Creek project	(1,016,361)
C/F Sherando Park pickleball courts project	(62,257)
C/F Rose Hill Park exercise equipment project	(60,179)
C/F School restricted funds	(172,879)
C/F Capital Impact Model & Road Impact Fee	(38,590)
C/F Old Charlestown Rd Park	(128,026)
C/F Animal Shelter HVAC duct cleaning	(24,000)
C/F Animal Shelter restitution	(2,912)
C/F Spay/neuter Fleming Trust	(6,722)
C/F Sheriff impound lot building funds	(110,483)
C/F Sheriff vehicle insurance reimbursements	(25,473)
FY 24 Unclaimed property adjustment	(3,526)
C/F F&R apparatus repairs & wildland fire skid units	(70,000)
	(2,577,910)
Other Funding / Adjustments	
COR refund - GPM Empire	(24,962)
VDEM grant unbudgeted revenue	11,138
Voter Registrar postage	(25,000)
Reduce School budget local portion	720,647
Sheriff sale of surplus funds received FY24	(28,892)
Transfer to County Capital Fund (F/B above 20%)	(17,387,604)
COR refund - Brightview	(11,880)
COR refund - DirectTV	(43,893)
School Operating unobligated FY24 C/F for Capital Projects	(1,615,212)
Renaissance Drive	(464,789)
COR refund - Don Beyer Volvo	(22,304)
COR refund - Prelip Building	(12,230)
EDA Incentive - Desi Fresh	(150,000)
EDA Incentive - HP Hood	(800,000)
COR refund - MCG ARCO	(22,981)
	(19,877,963)
Fund Balance, March 14, 2025	48,218,293