



REPORT AND RECOMMENDATIONS

FINANCE COMMITTEE

WEDNESDAY, MAY 21, 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 (remote from Virginia Beach, VA for business/personal reason).

Non-voting liaison: Tonya Sibert, Commissioner of the Revenue.

Committee Member Absent: William Orndoff, Treasurer (non-voting liason).

Staff Present: Sharon Kibler, Assistant Finance Director; Michael Bollhoefer, County Administrator; Jay Tibbs, Deputy County Administrator; Lenny Millholland, Sheriff; Jason Cornwell, Sheriff Captain; Ginger Whitacre, Public Safety Communications Director; Missi Neal, Purchasing Manager; Steve Majchrzak, Fire & Rescue Chief; Justin Shifflett, EMS Billing Manager; and Stacy Herbaugh, Parks & Recreation Director.

Others Present: Kristen Anderson, FCPS Director of Finance; Dr. George Hummer, FCPS Superintendent; Tim Conlan, FCPS Coordinator Safety & Security.

A. Action Items – .

The following items are carry forward requests from FY25 to FY26 of previously appropriated funds, and were approved under consent: A.3, A.4, A.5, and A.6.

The following items require no local funds and were approved under consent: A.1, A.2, A.7, A.8, A.9, A.10, A.11, A.12, and A.13.

A.1. The EMS Billing Manager requests an EMS Expense Recovery Fund supplemental appropriation in the amount of \$300,140.

This amount represents estimated unbudgeted revenue that will be received in

the current fiscal year (FY25). No local funds required.

The committee recommends approval.

[EMS Exp Recovery SA.pdf](#)

[EMS Exp Recovery SA 2.pdf](#)

A.2. The Public Safety Communications Director requests an FY26 General Fund supplemental appropriation in the amount of \$150,000.

This amount represents a VDEM NG911 grant to provide back-up and redundant services. No additional local funds required.

The committee recommends approval.

[GrantNG91126.pdf](#)

A.3. The Interim IT Director requests an FY26 General Fund supplemental appropriation not to exceed \$72,084.

This amount represents a carry forward of FY25 unspent budgeted funds for the Cognos Implementation Project that is currently in process but not expected to be completed by the end of the current fiscal year (FY25). No additional local funds required.

The committee recommends approval.

[IT Cognos CF.pdf](#)

A.4. The Deputy County Administrator requests an FY26 General Fund supplemental appropriation in the amount of \$1,050,000.

This amount represents a carry forward of two (2) capital projects approved in FY25 that have been delayed awaiting required architectural and engineering drawings. The request includes \$600,000 for the replacement HVAC and control system for the Smithfield Avenue location that houses the Division of Court Services and F&R Training, and \$450,000 for a new rubber roof for the County Administration Building. No additional local funds required.

The committee recommends approval.

[Maintenance CF.pdf](#)

A.5. The Parks & Recreation Director requests an FY26 General Fund supplemental appropriation in the amount of \$235,000.

This amount represents a carry forward of the Sherando soccer field capital project that was approved in FY25 but was delayed due to the architectural engineer. Site plans are now approved and staff is working on creating the IFB to secure a contractor. No additional local funds required.

The committee recommends approval.

[Sherando Soccer Field CF.pdf](#)

A.6. The Parks & Recreation Director requests an FY26 General Fund supplemental appropriation in the amount of \$60,179.

This amount represents a carry forward of proffer funds that were appropriated in FY25 for outdoor exercise equipment at Rose Hill Park. The purchase was delayed due to a delay in the parking lot expansion that was required prior to the purchase of the exercise equipment. No local funds required.

The committee recommends approval.

[Parks Rose Hill Exercise Equip CF.pdf](#)

A.7. The Parks & Recreation Director request a General Fund supplemental appropriation in the amount of \$1,186.

This amount represents the sale of scrap metal and will be used to repair a vehicle. No local funds required.

The committee recommends approval.

[Parks Scrap.pdf](#)

A.8. The Parks & Recreation Director requests an FY26 General Fund supplemental appropriation in the amount of \$68,000.

This amount represents reserved funds from the School Grounds Maintenance Equipment Fund (SGMEF) for the purchase of two (2) leveling rollers and a skid steer. No local funds required.

The committee recommends approval.

[SGEMF Reserve Fund SA.pdf](#)
[Rec Res Fund -SGMEF.pdf](#)

A.9. The Sheriff requests a General Fund supplemental appropriation in the amount of \$41,671.

This amount represents insurance reimbursements for auto claims and will be used for upfitting new vehicles. No local funds required.

The committee recommends approval.

[Sheriff Auto Claims.pdf](#)

A.10. The Sheriff requests a General Fund supplemental appropriation in the

amount not to exceed \$31,746.

This amount represents reimbursements from the DEA and will be used for overtime costs. No local funds required.

The committee recommends approval.

[Sheriff DEA Reimbursement.pdf](#)

A.11. The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,504.

This amount represents donations received and will be used toward the building at the impound lot. No local funds required.

The committee recommends approval.

[Sheriff Donations.pdf](#)

A.12. The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,917.50.

This amount represents reserved, restricted eSummons funds for the purchase of printers. No local funds required.

The committee recommends approval.

[Sheriff eSummons.pdf](#)

A.13. The Sheriff requests a General Fund supplemental appropriation not to exceed \$72,721.

This amount represents the sale of surplus vehicles and will be used for upfitting new vehicles. No local funds required.

The committee recommends approval.

[Sheriff Surplus.pdf](#)

A.14. The Purchasing Manager and the Acting County Attorney provide information on a newly enacted provision of Virginia Code Chapter 43 the Virginia Public Procurement Act (VPPA) and request recommendation for approval of the attached draft resolution. The provision pertains to contract terms specifically for IT goods and services that are inconsistent with state law and will become effective July 1, 2025.

In 2021, the BOS authorized changes to the VPPA be automatically incorporated in County Purchasing Policies; however, section D of this new provision states that "*this section shall only apply... if its governing body has*

adopted the provisions of this section as part of its procurement policies and procedures."

The committee recommends approval.

[Purchasing Policy Update.pdf](#)
[Purchasing Policy Update 2.pdf](#)
[Purchasing Policy Resolution DRAFT.pdf](#)

A.15. The FCPS Superintendent requests a Capital Fund transfer in the amount of \$852,557 for a Weapons Detection System for FCPS.

FCPS provides requested information.

The committee recommends denial.

[FCPS Weapons Detection.pdf](#)
[FCPS Weapons Detection Info.pdf](#)
[FCPS Weapons Detection Sheriff Support.pdf](#)

B. Items For Information Only

- B.1. The Parks & Recreation Department returns \$62,881 in unused proffer funds to the Parks proffer reserve. This represents balances remaining after the completion of two (2) proffer funded projects -- Frederick Heights Park exercise equipment and the Sherando pickleball court project, and funds no longer needed for Rose Hill Park fence project.

[Parks Proffer Returns.pdf](#)

- B.2. The Finance Director provides General Fund transfer reports for March and April 2025.

[Txfs March 2025.pdf](#)
[Txfs April 2025.pdf](#)

- B.3. The Finance Director provides monthly financial statements for March and April 2025.

[202503 Fund 10.pdf](#)
[202503 Fund 11.pdf](#)
[202503 Fund 12.pdf](#)
[202504 Fund 10.pdf](#)
[202504 Fund 11.pdf](#)
[202504 Fund 12.pdf](#)

- B.4. The Finance Director provides the General Fund Unreserved Fund Balance Report ending May 13, 2025.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: ATTENDEES

Title: Committee Members Present: Heather Lockridge, Chairman; Josh Ludwig; Robert Liero; Mike Stottlemeyer; Delane Karalow; and Brandon Monk (remote from Virginia Beach, VA for business/personal reason).

Non-voting liaison: Tonya Sibert, Commissioner of the Revenue.

Committee Member Absent: William Orndoff, Treasurer (non-voting liason).

Staff Present: Sharon Kibler, Assistant Finance Director; Michael Bollhoefer, County Administrator; Jay Tibbs, Deputy County Administrator; Lenny Millholland, Sheriff; Jason Cornwell, Sheriff Captain; Ginger Whitacre, Public Safety Communications Director; Missi Neal, Purchasing Manager; Steve Majchrzak, Fire & Rescue Chief; Justin Shifflett, EMS Billing Manager; and Stacy Herbaugh, Parks & Recreation Director.

Others Present: Kristen Anderson, FCPS Director of Finance; Dr. George Hummer, FCPS Superintendent; Tim Conlan, FCPS Coordinator Safety & Security.

Attachments:



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The EMS Billing Manager requests an EMS Expense Recovery Fund supplemental appropriation in the amount of \$300,140.

This amount represents estimated unbudgeted revenue that will be received in the current fiscal year (FY25). No local funds required.

The committee recommends approval.

Attachments:

[EMS Exp Recovery SA.pdf](#)
[EMS Exp Recovery SA 2.pdf](#)



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Justin A. Shifflett
EMS Billing Manager

The EMS Expense Recovery Fund (Fund 30) budgeted estimated revenue in the amount of \$2,624,594 for FY25. Through April 30, 2025, revenue has been collected in the amount of \$2,463,944.61.

These totals show a projected revenue surplus of \$300,140 over the estimated budget. Since revenues less expenses are split 50-50 between the County and the Volunteer Companies, a supplemental appropriation in the amount of \$300,140 is requested. No local funds are required.

FY25 – Fund 30	
Budgeted Revenue	\$2,624,594
Revenue Received through 4/30/2025	(\$2,463,944.61)
Remaining Budget Amount	\$160,649.39
Estimated remaining monthly revenue	\$460,788.92
Estimated budgeted revenue and expense S/A	\$300,140

Thank you,

Justin A. Shifflett
EMS Billing Manager

EMS Recovery Fund (fund 30)
FY25

	REVENUE & EXPENSES
Original BUDGETED (FY25)	2,624,594
revenue received through 4/30/25	2,463,945
additional revenue estimated to be received through 6/30/25	460,789
	<u>2,924,734</u>
estimated FY25 budget shortage (supplemental appropriation request)	<u>(300,140)</u>

NOTES:

EMS Recovery Fund (30) is separate from the County's General Fund (10).

The County's share of the 50-50 split is 'paid' to the General Fund.

--recognized as revenue in the General Fund and an expense in the EMS Recovery Fund.

Revenue is collected for EMS transports from patient insurance coverage.

Budgeted revenue is an estimate. 50-50 split and mileage is based on actual transports (revenue received)

EMS Expense Recovery fund zeros out at the end of each fiscal year:

- + All revenue collected
- less: all expenses
- less: mileage for transports paid to fire company
- = Remainder split 50-50 between County & fire companies

FY 25 YTD payouts:

County 50-50	
owned apparatus	\$3k
50-50	\$576k
	<u>\$579k</u>
Fire Companies	
miles	\$300k
50-50	\$576k
	<u>\$876k</u>
Total	<u>\$1,455k</u>



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
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Title: The Public Safety Communications Director requests an FY26 General Fund supplemental appropriation in the amount of \$150,000.

This amount represents a VDEM NG911 grant to provide back-up and redundant services. No additional local funds required.

The committee recommends approval.

Attachments:


[GrantNG91126.pdf](#)

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				
Name of Grant	Additional Next Generation 9-1-1 Funding				
Grantor	Virginia Department of Emergency Management				
Grant deadline for submission	06/30/2025				
Total Amount of Anticipated Award	\$ 150,000.00				
Purpose of grant (summary) PLEASE INCLUDE FISCAL YEAR	This grant is for FY26. The grant assists Public Safety Answering Points to support and deploy new technology and provide back-up and redundant services.				
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	New consoles would involve additional computers and supporting equipment @\$4k. Can cover with budgeted funds.				
Continuing obligation and cost (fin comm/BOS approval required)	Backup Internet and 911 connection will involve a continuing obligation to maintain the services. We would include those amounts in the FY27 budget. We have significantly reduced our telephone expenditures and anticipate that this new monthly amount would not be more than what is currently in our telephone budget.				
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	How many?		Total cost, including fringes:	
Revenue and Expenditure codes & amounts	3-010-024040-0050				
Department Contact (name, email, phone)	Ginger Whitacre, gwhitacre@fcva.us, 540-504-6565				
Department Head approval to apply for grant	Ginger Whitacre Digitally signed by Ginger Whitacre Date: 2025.05.14 16:06:22 -04'00'			Date	05/14/2025
BOS approval date (if applicable)	to fin cmte 5/21/25 for appropriation request -- BOS expected 6/11/25				
Finance review of grant policy compliance	Sharon Kibler Digitally signed by Sharon Kibler Date: 2025.05.14 16:43:37 -04'00'			Date	05/14/2025
County Administrator approval to apply for grant				Date	5/15/2025

Notes:

The grant amount is up to \$150,000 that cannot be carried over. It can include multiple requests as long as they follow the grant guidelines. Our request is for a backup Internet connection, a backup 911 connection, a replacement NetClock system (time synchronization), and two new dispatch console positions. These four requests will be well below the maximum amount allowed per jurisdiction.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Interim IT Director requests an FY26 General Fund supplemental appropriation not to exceed \$72,084.

This amount represents a carry forward of FY25 unspent budgeted funds for the Cognos Implementation Project that is currently in process but not expected to be completed by the end of the current fiscal year (FY25). No additional local funds required.

The committee recommends approval.

Attachments:

[IT Cognos CF.pdf](#)



MEMORANDUM

To: Finance Committee
Cheryl Shiffler, Director of Finance
Michael Bollhoefer, County Administrator

From: Patrick Fly, Interim IT Director

Subject: Request for Carry Forward Funds for Cognos Implementation Project

Date: May 9, 2025

The Information Technology Department formally requests the carry forward of unspent funds for the Cognos Implementation Project, ITP #2500258. We request that any remaining balance, not to exceed \$72,084.00, be carried forward into line item 4-10-1220-3002-000-000.

These funds will be used to complete outstanding project items that will extend beyond the end of the current fiscal year. Please let me know if any additional information is needed to support this request.

Thank you for your consideration.

Sincerely,

Patrick Fly

Patrick Fly
County of Frederick
Interim Director of IT



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Deputy County Administrator requests an FY26 General Fund supplemental appropriation in the amount of \$1,050,000.

This amount represents a carry forward of two (2) capital projects approved in FY25 that have been delayed awaiting required architectural and engineering drawings. The request includes \$600,000 for the replacement HVAC and control system for the Smithfield Avenue location that houses the Division of Court Services and F&R Training, and \$450,000 for a new rubber roof for the County Administration Building. No additional local funds required.

The committee recommends approval.

Attachments:

[Maintenance CF.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: May 12, 2025
RE: Carry-Forward Requests

The following requests to carry forward funds are submitted by the Maintenance Department.

1. This is a request for a General Fund supplemental appropriation in the amount of \$600,000. This amount represents a carry forward request for a replacement HVAC and control system at 860 Smithfield Avenue, which houses the Division of Court Services and Fire & Rescue Training. The funds to replace this 1986 model system were approved in the FY 25 budget. Because of the extensive work that needs to be completed, engineered drawings are required. The County has just recently executed a contract with the architectural/engineering firm to complete the design work for this project. -
GL 4-010-043040-8001-000-086
2. This is a request for a General Fund supplemental appropriation in the amount of \$450,000. This amount represents a carry forward request for the purchase and installation of a new rubber roof for the County Administration North and South buildings and the Board of Supervisors room. The funds for this project were approved in the FY 25 budget. Architectural drawings are required, and the County has just recently executed a contract with the architectural/engineering firm to complete the design work for this project. -
GL 4-010-043040-8011-000-000

We respectfully request approval of these carried forward amounts so we can complete these projects.

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



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Parks & Recreation Director requests an FY26 General Fund supplemental appropriation in the amount of \$235,000.

This amount represents a carry forward of the Sherando soccer field capital project that was approved in FY25 but was delayed due to the architectural engineer. Site plans are now approved and staff is working on creating the IFB to secure a contractor. No additional local funds required.

The committee recommends approval.

Attachments:

[Sherando Soccer Field CF.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

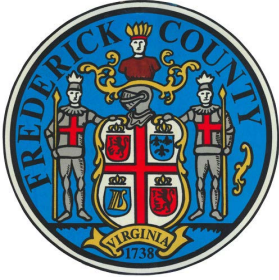
MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Fiscal 2025 Allocation Carry Forwards
Date: May 12, 2025

The Parks and Recreation Department is requesting a fiscal 2025 capital fund appropriation of \$235,000 to fiscal 2026.

This amount represents the remaining funds for the installation of a 5th soccer field at Sherando Park.

Please contact me should you have any questions.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Parks & Recreation Director requests an FY26 General Fund supplemental appropriation in the amount of \$60,179.

This amount represents a carry forward of proffer funds that were appropriated in FY25 for outdoor exercise equipment at Rose Hill Park. The purchase was delayed due to a delay in the parking lot expansion that was required prior to the purchase of the exercise equipment. No local funds required.

The committee recommends approval.

Attachments:

[Parks Rose Hill Exercise Equip CF.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
Subject: Fiscal 2025 Allocation Carry Forwards
Date: May 12, 2025

The Parks and Recreation Department is requesting a fiscal 2025 fund carry forward of \$60,179 in line 4-010-071100-8002-000 to fiscal 2026.

This amount represents unused proffer funds for outdoor exercise equipment to be installed at Rose Hill Park.

The current balance of that line is: \$60,179.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Parks & Recreation Director request a General Fund supplemental appropriation in the amount of \$1,186.

This amount represents the sale of scrap metal and will be used to repair a vehicle. No local funds required.

The committee recommends approval.

Attachments:

[Parks Scrap.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

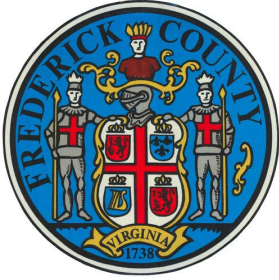
To: Finance Committee
From: Stacy Herbaugh, Director Parks and Recreation
Subject: Supplemental Appropriation
Date: April 8, 2025

Please transfer \$1,186.02 from Revenue Line 3-010-015020-0018-000-000 (Sale of Salvage & Surplus) to Expenditure Line 4-010-071090-3004-002-000 which represents the salvage of old mowers, tractors, and other equipment that has surpassed it's useful life and could not be sold at auction. (See attached Receipts).

The funds received will be used to repair an existing park-owned vehicle.

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

c.s. 4/2/25



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Parks & Recreation Director requests an FY26 General Fund supplemental appropriation in the amount of \$68,000.

This amount represents reserved funds from the School Grounds Maintenance Equipment Fund (SGMEF) for the purchase of two (2) leveling rollers and a skid steer. No local funds required.

The committee recommends approval.

Attachments:

[SGEMF Reserve Fund SA.pdf](#)
[Rec Res Fund -SGMEF.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
Subject: School Grounds Maintenance Equipment Fund
Date: May 12, 2025

The School Grounds Maintenance Equipment Fund (SGMEF) was established to support the purchase of equipment used to maintain school grounds from revenue received for maintenance of Frederick County Public School grounds.

Annually revenues in excess of budgeted expenditures are transferred to the Reserve Fund Balance for future use. At this time, the Parks and Recreation Department is requesting a transfer of \$66,000 from G/L (0-010-00240-2444) into the following lines:

- \$9000 into 4-010-071100-8001-000 for a leveling roller
- \$9000 into 4-010-071090-8001-000 for a leveling roller
- \$50,000 into 4-0101-071090-8001-000 for a skid steer

68,000

Cost estimates are based on quotes received from a supplier. Staff will follow County procurement policy to secure the purchase of the above equipment, any unused funds will be returned to the Parks and Recreation Reserve Fund.

Please contact me should you have any questions.

per Stacy: FY26

5/14/25 bal Parks Reserve: \$206,919

RECREATION RESERVE FUND

500.20

PURPOSE:

The Recreation Reserve Fund within the Frederick County Reserve Fund will be used for Frederick County residents who need financial assistance for their children to participate in recreation programs and to assist Frederick County in raising funds to fund capital projects identified in the Frederick County Comprehensive Plan. This fund is not intended to provide funds which can be substituted for traditional tax base funding.

GOAL:

Increase Frederick County youth participation in recreation for those who are unable to afford recreation programs and provide recreation facilities identified in the Frederick County Comprehensive Plan.

POLICY:

There are four types of funds within the Recreation Reserve Fund: Recreation Reserve Fund, Capital Projects Fund, General Park Improvement Fund, and School Grounds Maintenance Equipment Fund.

A. Recreation Assistance Fund:

Funds dedicated for Recreation Assistance will be placed in the Recreation Reserve Fund within Frederick County's Reserve Fund as they are received. Each donation will be noted in a revenue code (10GL-3-010-018990-0027). Donations are non-refundable. These funds will be utilized for individuals seeking recreation assistance based on their income level according to the Economic Assistance Policy (#500.08). Each time an individual requests assistance, Parks and Recreation staff will apply the standards from Policy #500.08. If the individual is eligible to receive assistance and funds are available, assistance will be provided and accounted in the department's registration system. Staff will request the Commission to recommend receiving the discounted registration fees from the Recreation Reserve Fund's Recreation Assistance Fund at the July Parks and Recreation Commission meeting. This request will be forwarded to the Finance Committee for recommendation to the Board of Supervisors for reimbursement. The Recreation Assistance Fund is known as the PLAY Fund, an acronym for People Lending Assistance to Youth.

B. Capital Project Funds

A capital project fund may be created for any capital project approved by the Frederick County Parks and Recreation Commission and Frederick County Board of Supervisors. Twenty percent of the total project cost must be pledged prior to the establishment and acceptance of donations for a specific capital project fund in a revenue code (10GL-3-010-018990-0027).

The Frederick County Parks and Recreation Commission will recommend utilizing the money from the Recreation Reserve Fund within the Frederick County Reserve Fund to

the Frederick County Finance Committee to recommend to the Frederick County Board of Supervisors. The Frederick County Board of Supervisors must approve the disbursement of the Recreation Reserve Fund money within the Frederick County Reserve Fund.

C. General Park Improvement Fund

The general park improvement fund is for donations made to improve existing parks or facilities. Donations may be of any amount, deposited into revenue code (10GL-3-010-018990-0027), and are non-refundable.

The Parks and Recreation Commission will recommend the use of General Park Improvement Funds to the Finance Committee and the Board of Supervisors specifying the particular improvement.

D. School Ground Maintenance Equipment Fund

The school ground maintenance equipment fund is revenues collected from the Frederick County Public School system to purchase equipment used to maintain the school system's grounds. Revenues represent an equipment rate billed to the school system and will be deposited into revenue code (10GL-3-010-019110-0064) to fund future purchases of replacement equipment.

The Parks and Recreation Commission will recommend the use of School Ground Maintenance Equipment Funds to the Finance Committee and the Board of Supervisors specifying the equipment needed.

Auditing/Accountability:

All funds within the Recreation Reserve Fund will be accounted for annually by the Parks and Recreation Department based on the balance provide by the Frederick County Finance Department and the Parks and Recreation Department. This balance and activity will be reported to the Parks and Recreation Commission annually.

Approved: July 2019



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$41,671.

This amount represents insurance reimbursements for auto claims and will be used for upfitting new vehicles. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff Auto Claims.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 : May 6, 2025
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received checks from VACoRP totaling \$41,671.31 for the auto claims dated March 17, 2025 – March 21, 2025. The amount was posted to revenue line item 3-010-018990-001 (Miscellaneous).

- \$6,277.82 – Auto claim dated March 17, 2025, involving Deputy Spence. Car number 22-12 (VIN 4922)
- \$35,393.49 - Auto claim dated March 21, 2025, involving
 - Sergeant Armstrong – Car number 21-19 (VIN 4267)
 - Deputy Vorous – Car number 21-17 (VIN 4264)
 - Deputy Stump. Car number 22-17 (VIN 4612)

We are requesting the following amount to be appropriated in line item 31020-8005-000-000 (Motor Vehicles & Equipment) for the upfitting of the new vehicles.

Thank you,
LWM/adc

C.S. 4/23/25



Finance Committee
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Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount not to exceed \$31,746.

This amount represents reimbursements from the DEA and will be used for overtime costs. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff DEA Reimbursement.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : DEA Federal Reimbursements
DATE : May 7, 2025

Frederick County Sheriff's Office has received reimbursements totaling \$24,260.03. The reimbursements are from the DEA from June 2024 – April 5, 2025. This amount has been posted to 3-010-033010-0025.

We have \$7,486.64 pending in reimbursements that we are expecting to receive by the end of June. This amount will be posted to 3-010-033010-0025

Total amount \$31,746.67

We are requesting the following amount to be appropriated in line item 4-010-031020-1005-000-000 (Overtime)

Thank you.

LWM

31

Total	\$31,746.67	\$31,350.00
-------	-------------	-------------

Line item	Amount	Finance committee	Date posted
1005-000-000	\$1,775.36	5/21/2025	
1005-000-000	\$906.27	5/21/2025	
1005-000-000	\$1,279.44	5/21/2025	
1005-000-000	\$1,886.32	5/21/2025	
1005-000-000	\$2,217.60	5/21/2025	
1005-000-000	\$499.32	5/21/2025	
1005-000-000	\$887.68	5/21/2025	
1005-000-000	\$554.40	5/21/2025	
1005-000-000	\$1,053.36	5/21/2025	
1005-000-000	\$2,051.28	5/21/2025	
1005-000-000	\$2,108.24	5/21/2025	
1005-000-000	\$1,386.00	5/21/2025	
1005-000-000	\$1,775.36	5/21/2025	
1005-000-000	\$443.84	5/21/2025	
1005-000-000	\$1,164.24	5/21/2025	
1005-000-000	\$2,108.24	5/21/2025	
1005-000-000	\$887.04	5/21/2025	
1005-000-000	\$1,276.04	5/21/2025	
1005-000-000			
Total	\$24,260.03		amount asked to be appropriated

[illegible]



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,504.

This amount represents donations received and will be used toward the building at the impound lot. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff Donations.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – building
DATE : April 7, 2025

The Frederick County Sheriff's Office has received the following donations totaling \$4,504.00
This amount has been posted to 3-010-018990-0006

1/10/25 – \$1,633.00 from Mission BBQ
1/21/25 - \$100.00 from Inger Coopchik
3/25/25 - \$2,771.00 from Mission BBQ

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

Thank you,

LWM/adc

c.s. 2/4/25; 2/7/25; 3/28/25

033000099

MISSION BBQ MGMT LLC - WINCHESTER, VA

7750 C

10-4/220

1/10/2025

PAY TO THE
ORDER OF

Frederick County Sheriff's Office

\$ 1,633.00

one thousand six hundred thirty-three and 00/100

DOLLAR

Frederick County Sheriff's Office
c/o Mission BBQ Winchester
2630 S. Pleasant Valley Road
Winchester, VA 22601



MEMO

HTH Cup Checks 09.11.23

62-15/311

221

INGER C COOPCHIK

Date

Jan 21, 2025

Pay to the
Order of

Sheriff's office

\$ 100.00



One hundred & 00/100

Dollars

Heat
Reactive
Ink

Schwab One®

For

Thank you for your service!

ON BACK.

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

0330001116

MISSION BBQ MGMT LLC - WINCHESTER, VA

THE AMERICAN WAY

10-4/220

3/21/2025

PAY TO THE
ORDER OF

Frederick County Sheriff's Office

\$ 2,771.00

two thousand seven hundred seventy-one and 00/100

DOLLARS

Frederick County Sheriff's Office
c/o Mission BBQ Winchester
2630 S. Pleasant Valley Road
Winchester, VA 22601

MEMO HTH Cup Checks March 2025

AUTHORIZED SIGNATURE



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,917.50.

This amount represents reserved, restricted eSummons funds for the purchase of printers. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff eSummons.pdf](#)

Frederick County Sheriff's Office



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO: Cherly Shiffler, Director of Finance
FROM: Sheriff Lenny Millholland
SUBJECT: Transfer of Revenue Funds – eSummons
DATE: May 6, 2025

Pursuant to §17.1-279.1, Code of Virginia, a fee is assessed as part of the costs in each criminal or traffic case in the Frederick County courts. Chapter 155, Article XII, Code of Frederick County, states the Treasurer shall hold funds subject to disbursement by the Board of Supervisors to the Sheriff of Frederick County solely to fund software, hardware, and associated equipment costs for the implementation and maintenance of the Department's electronic summons systems.

As the Sheriff's Office continues to expand the use of the eSummons System, additional printers are required. The printers listed below accommodate a recent request by the Courts to switch to a larger format printer that will produce printouts that measure 8 ½ in. by 11 in. For this reason, the Sheriff's Office requests that an additional \$18,917.50 be appropriated for the purchase of the following (estimated cost figures attached):

Quantity	Item	Cost
35	Brother Pocketjet 8 Printers, Car Adapters, USB Cables, Tier 2 Support	\$18,917.50

- eSummons line-item number is 3102-5409-000-005.
- The above items are compatible with our existing system. All items were previously reviewed and approved by the County IT Department.
- eSummons Revenue balance report by Finance as of April 30, 2025, was \$214,676.43

Thank you,

Sheriff Lenny Millholland

Ship To Name Frederick County Sheriff's Office
 Ship To 1080 Coverstone Drive
 Winchester, VA 22602
 Contact Name Joey Henry
 Phone (540) 504-6538
 Email jhenry@fcva.us

Quote Number 00012966
 Quote Name Frederick County Sheriff - PJ8 - 4.28.25
 Created Date 4/28/2025
 Expiration Date 5/12/2025
 Prepared By Kristine Drolet
 Email kristine@newcomglobal.com

Terms

Payment Terms Net 30

Actual shipping costs will be added to the invoice

Contract Options Available: <https://newcomglobal.com/contracts/>

Notes TIPS CONTRACT #230105

Item Pricing

Quantity	Product Code	Product	Product Description	Sales Price	Line Total
35.00	PJ823	Brother PJ823	PocketJet 8, 300dpi, 8.5" Width, Thermal Printer with USB C Connectivity/Charging, 2 Year Premier Warranty (Printer only, requires DC power or optional battery, USB cable, and printing supplies)	\$435.00	\$15,225.00
35.00	LB3692-003	Brother Car adapter - wired - 14ft	BROTHER MOBILE, CAR ADAPTER - WIRED - 14 FOOT LENGTH FOR RUGGEDJET 2, 3200 & 4200 , POCKETJET PRINTERS	\$25.00	\$875.00
35.00	LBX110001	Brother USB Cable	USB Cable Type A to C, 10 ft	\$23.50	\$822.50
1.00	ProServ Tier2	NEWCOM Services Tier 2	<p>NEWCOM Services - Tier 2: -</p> <p>The hardware or software purchased comes with the manufacturer's warranty and technical support as described in our Tier 1 offerings. This product allows the customer an out-of-the-box setup experience to solve the problem they are facing. In addition to additional setup, configuration, post-service support by phone or email, and extended warranties are included.</p> <p>Please note, the following option is available from NEWCOM with your purchase at an additional cost:</p> <p>Tier 3: The hardware or software purchased comes with benefits noted in Tier 1 and Tier 2, along with extended warranties beyond what is available by the manufacturer. The NEWCOM team will install, support, and keep an inventory of critical infrastructure and replacements.</p> <p>Tier 2 Services are renewed annually.</p>	\$1,995.00	\$1,995.00

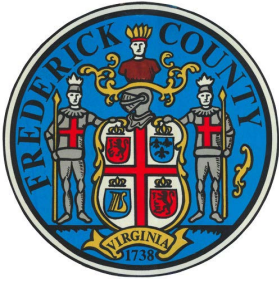
In the event of a product cost increase, any request for a price adjustment will be reviewed on an individual basis. To ensure timely review, all price increase requests will be considered only after a minimum of 15 days following the submission of the initial quote. Please note that any price quoted beyond 15 days is subject to change due to factors such as market fluctuations, supply chain disruptions, adjustments in foreign exchange rates, changes in tax regulations, and other unforeseen circumstances.

If you would like to proceed with the order, please sign below and email/fax back to our office along with a purchase order. To accept this quotation, sign here and return: _____.

Subtotal	\$18,917.50
Total Price	\$18,917.50
Grand Total	\$18,917.50

In the event of a product cost increase, any request for a price adjustment will be reviewed on an individual basis. To ensure timely review, all price increase requests will be considered only after a minimum of 15 days following the submission of the initial quote. Please note that any price quoted beyond 15 days is subject to change due to factors such as market fluctuations, supply chain disruptions, adjustments in foreign exchange rates, changes in tax regulations, and other unforeseen circumstances.

If you would like to proceed with the order, please sign below and email/fax back to our office along with a purchase order. To accept this quotation, sign here and return: _____.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation not to exceed \$72,721.

This amount represents the sale of surplus vehicles and will be used for upfitting new vehicles. No local funds required.

The committee recommends approval.

Attachments:

[Sheriff Surplus.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 – Surplus funds
DATE : May 15, 2025

The Frederick County Sheriff's Office has received a total of \$11,625.51 from PAYMAC Inc. for the sale of vehicles through the County's surplus site. These funds have been posted to revenue line item 3-010-015020-0007 (Sale of Salvage and Surplus).

In addition, we have \$61,096.00 in pending revenue from April vehicle sales via the surplus site, we are expecting to receive by the end of June. This amount will also be posted to the same revenue line item, 3-010-015020-0007.

The total amount of surplus revenue from vehicle sales is \$72,721.51.

We are requesting this amount be appropriated into expenditure line item 31020-8005-000-000 (Motor Vehicles and Equipment) to be used specifically for the upfitting of vehicles to meet operational requirements.

Thank you,
LWM/adc



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

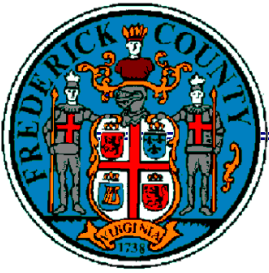
Title: The Purchasing Manager and the Acting County Attorney provide information on a newly enacted provision of Virginia Code Chapter 43 the Virginia Public Procurement Act (VPPA) and request recommendation for approval of the attached draft resolution. The provision pertains to contract terms specifically for IT goods and services that are inconsistent with state law and will become effective July 1, 2025.

In 2021, the BOS authorized changes to the VPPA be automatically incorporated in County Purchasing Policies; however, section D of this new provision states that *"this section shall only apply... if its governing body has adopted the provisions of this section as part of its procurement policies and procedures."*

The committee recommends approval.

Attachments:

[Purchasing Policy Update.pdf](#)
[Purchasing Policy Update 2.pdf](#)
[Purchasing Policy Resolution DRAFT.pdf](#)



Finance Department
Cheryl B. Shiffler
Director

540/665-5610
Fax: 540/667-0370
E-mail: cshiffle@fcva.us

MEMORANDUM

TO: Cheryl Shiffler, Finance Director
Frederick County Finance Committee

FROM: Missi Neal, Purchasing Manager

DATE: May 16, 2025

SUBJECT: Purchasing Policy Updates – Virginia Code updates

To maintain consistency with the Virginia Public Procurement Act (VPPA), I am recommending changes to the current Frederick County Purchasing Policy, which was last updated November 10, 2021.

All prior County Purchasing Policy thresholds to remain in effect. In accordance with a new Virginia Code provision related to contract terms inconsistent with state law, the Purchasing Manager and the Acting County Attorney respectfully requests the Board to adopt a resolution adopting, effective July 1, 2025, the newly enacted provisions of Virginia Code §2.2-4311.3. *Compliance with state law; contract terms inconsistent with state law*. Under §2.2-4311.3, any contract that has a choice of law provision or requires or permits litigation/dispute resolution in another state or country shall be void and the contract shall be deemed to provide for the application of Virginia law and to provide for jurisdiction in the courts of Virginia.

EFFECTIVE July 1, 2025;

§ 2.2-4311.3. *Compliance with state law; contract terms inconsistent with state law*. A. As used in this section, "information technology goods and services" means communications, telecommunications, automated data processing, applications, databases, data networks, management information systems, and other related goods and services. B. No term or provision in any public contract for the acquisition of information technology goods or services shall be valid or enforceable to the extent that it is in conflict with Virginia law. A public contract containing such a term or provision shall otherwise remain enforceable. C. Any term or provision in such a public contract that (i) makes the public contract subject to, governed by, or interpreted under the laws of

another state or country or (ii) requires or permits any litigation or other dispute resolution proceeding arising from the public contract to be conducted in another state or country shall be void. Such public contract shall instead be deemed to provide for the application of the law of the Commonwealth of Virginia, without regard to such contract's choice of law provisions, and to provide for jurisdiction in the courts of the Commonwealth. D. The provisions of this section shall only apply to a county, city, town, political subdivision, or public institution of higher education, or to a public body listed as an independent agency in the appropriation act, if its governing body has adopted the provisions of this section as part of its procurement policies and procedures. 2. That the provisions of this act shall apply to any public contract that becomes effective on or after July 1, 2025.

Should you have any questions regarding this recommendation, please do not hesitate to contact me for further discussion.

/attachment: draft resolution

VIRGINIA ACTS OF ASSEMBLY - 2025 SESSION

CHAPTER 27

An Act to amend the Code of Virginia by adding a section numbered 2.2-4311.3, relating to Virginia Public Procurement Act; contract terms inconsistent with Virginia law.

[H 2150]

Approved March 18, 2025

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 2.2-4311.3 as follows:

§ 2.2-4311.3. *Compliance with state law; contract terms inconsistent with state law.*

A. As used in this section, "information technology goods and services" means communications, telecommunications, automated data processing, applications, databases, data networks, management information systems, and other related goods and services.

B. No term or provision in any public contract for the acquisition of information technology goods or services shall be valid or enforceable to the extent that it is in conflict with Virginia law. A public contract containing such a term or provision shall otherwise remain enforceable.

C. Any term or provision in such a public contract that (i) makes the public contract subject to, governed by, or interpreted under the laws of another state or country or (ii) requires or permits any litigation or other dispute resolution proceeding arising from the public contract to be conducted in another state or country shall be void. Such public contract shall instead be deemed to provide for the application of the law of the Commonwealth of Virginia, without regard to such contract's choice of law provisions, and to provide for jurisdiction in the courts of the Commonwealth.

D. The provisions of this section shall only apply to a county, city, town, political subdivision, or public institution of higher education, or to a public body listed as an independent agency in the appropriation act, if its governing body has adopted the provisions of this section as part of its procurement policies and procedures.

2. That the provisions of this act shall apply to any public contract that becomes effective on or after July 1, 2025.



FREDERICK COUNTY PURCHASING POLICY UPDATE RESOLUTION

WHEREAS, the Board of Supervisors of the County of Frederick, Virginia is dedicated to securing high quality goods and services at reasonable cost and that the maximum feasible degree of competition is achieved in accordance with the Virginia Public Procurement Act (VPPA, Chapter 43 of Title 2.2 of the Code of Virginia as amended); and,

WHEREAS, the VPPA enunciated the public policies pertaining to governmental procurement from non-governmental sources by public bodies which may or may not result in monetary consideration for either party; and,

WHEREAS, the purpose of this Resolution is to ensure that the County, through its employees, exercises sound business judgment in its purchases and contractual transactions, hereby adopts this Resolution, to incorporate the newly enacted provision of the VPPA, §2.2-4311.3. *Compliance with state law; contract terms inconsistent with state law; and,*

WHEREAS, in accordance with VPPA, §2.2-4311.3, any contract for information technology goods and/or services that has a term or provision that conflicts with Virginia law, that has a choice of law provision or requires or permits litigation/dispute resolution in another state or country shall be void and the contract shall be deemed to provide for the application of Virginia law and to provide for jurisdiction in the courts of Virginia;

NOW THEREFORE BE IT RESOLVED, that the Board of Supervisors for Frederick County, Virginia, hereby approves of this Resolution, and the incorporation of VPPA §2.2-4311.3 into its Purchasing Policies, effective July 1, 2025.

ADOPTED by the Board of Supervisors of Frederick County on this 11th day of June 2025 on the following recorded vote:

Josh E. Ludwig, Chairman

John F. Jewell

Heather H. Lockridge

Robert W. Wells

Blaine P. Dunn

Judith McCann-Slaughter

Robert T. Liero

A COPY ATTEST

Michael Bollhoefer
Frederick County Administrator

Resolution No.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Action Items

Title: The FCPS Superintendent requests a Capital Fund transfer in the amount of \$852,557 for a Weapons Detection System for FCPS.

FCPS provides requested information.

The committee recommends denial.

Attachments:

[FCPS Weapons Detection.pdf](#)

[FCPS Weapons Detection Info.pdf](#)

[FCPS Weapons Detection Sheriff Support.pdf](#)



COUNTY of FREDERICK

Michael Bollhoefer
County Administrator

540/665-6382

Fax: 540/667-0370

E-mail: michael.bollhoefer@fcva.us

TO: Frederick County Finance Committee

FROM: Mike Bollhoefer, County Administrator

SUBJECT: Request for funds transfer of \$852,556 from the Capital Fund for the purchase of a Weapons Detection System

DATE: May 19, 2025

The Board of Supervisors, at the April 2nd budget workshop, directed staff to place the request for the \$852,556.80 Weapons Detection System on the May 21st Finance Committee meeting agenda. Attached is the presentation from Dr. George Hummer.



BOS Finance Committee Meeting Meeting—Weapons Detection May 21, 2025

Dr. George Hummer
Mr. Tim Conlan
Mr. Shane Goodwin
Mrs. Kristen Anderson
Frederick County
Sheriff's Office
#inspire2025

Agenda

- Current Safety procedures
- Data to support additional layers of safety
- Update to Weapons Detection System
- Next steps

Current Safety Procedures

Layered Security Strategies

- Secured Vestibule
- Visitor Management System (RAPTOR System)
- Cameras
- A/B style door locks for classrooms
- FOB access exterior doors
- SROs in all schools
- SSOs in high schools. DJH, and NREP
- Weapons Detection System
 - High Schools, DJH, NREP

RAPTOR[®]
TECHNOLOGIES
THE **GOLD STANDARD** IN SCHOOL SAFETY



3

Data to Support Additional Layers

- There have been 3 school shootings this year that resulted in injuries or deaths, according to an Education Week analysis.
 - 224 such shootings since 2018
 - 39 school shootings with injuries or deaths last year
 - 38 in 2023
 - 51 in 2022
 - 35 in 2021
 - 10 in 2020
 - 24 in 2019
 - 24 in 2018.



4

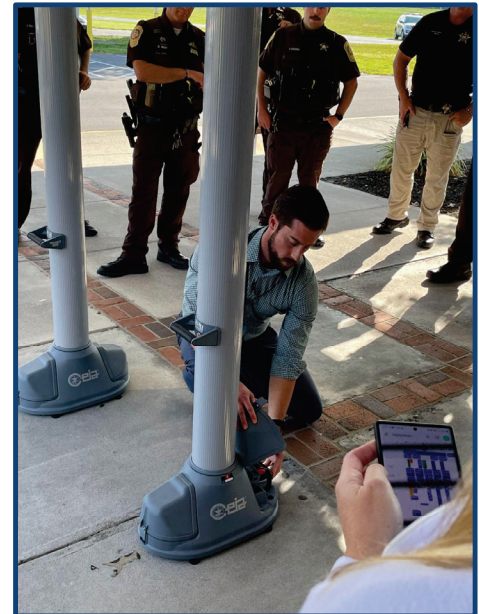
Timeline of Weapons Detection System

- Researched CEIA and EVOLV weapons detection units
 - Decided on CEIA
 - [Letter of support from Sheriff](#)
- Visited Winchester City Public Schools and Louisa County Public Schools who both use CEIA Weapons Detections System
- Ran a successful pilot at Dowell J. Howard Howard
- School Board gave approval to move from pilot phase to implementation phase and additional units went into use at Millbrook, Sherando, and James Wood High



Weapons Detection System Pilot

Dowell J. Howard Center



Weapons Detection System Implementation

Millbrook High School

- Rollout began on 12 September
 - 4 CEIA Weapons Detection units
 - 1 unit at the front secured entrance
 - 2 units at the student entrance
 - 1 unit at Commons entrance
 - While day 1 arrival took 35 minutes longer for students than usual, all students were in class on time by day 5.



7



Weapons Detection System Next Steps

Implementation at Sherando High School and James Wood High School

- Sherando High School
 - October 2024
- James Wood High School
 - November 2024
- NREP
 - April 2025



Equipment Needs

- 5 sets of Ceia Weapons Detection System (WDS) Equipment and wands per high school
- 2 sets of Ceia Weapons Detection System (WDS) Equipment and wands at DJH
- 1 set of Ceia Weapons Detection System (WDS) Equipment and a wand at NREP
- Bins for folders, cups and other items that do not go through WDS

8



Next Steps

CEIA at Middle and Elementary Schools

Phase 1

Assessment & Pilot Program

- Conduct a needs assessment at select middle and elementary schools to identify ideal locations for weapon detection units. Seek feedback from staff, students, and security personnel.
- **Purchase Equipment**
 - Cost for full implementation at all elementary and middle schools would be \$852,556.80



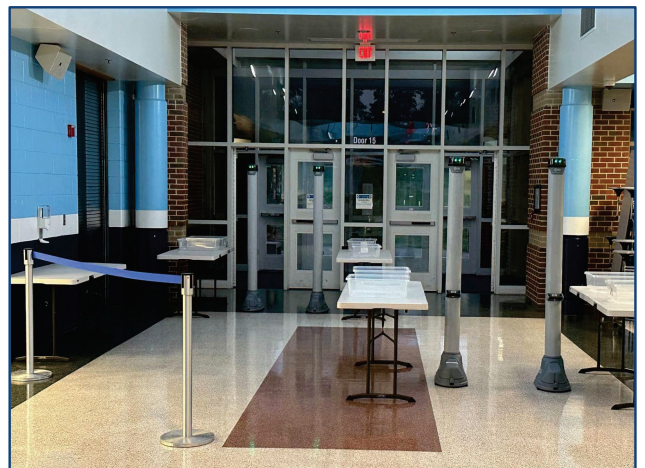
9

Next steps

Phase 2

Training & Installation

- Provide comprehensive training for school staff on proper usage, troubleshooting, and emergency protocols. Install CEIA detection units in high-traffic entry points, ensuring seamless integration into existing layered security approach.



10

Next steps

Phase 3

Full Rollout & Monitoring

- Expand the deployment across all targeted schools, ensuring consistent operation and periodic maintenance. Set up a monitoring system for real-time data collection and address any operational issues or concerns promptly.



11



Agenda

- Current Safety procedures
- Data to support additional layers of safety
- Update to Weapons Detection System
- Next steps

12



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

April 4, 2025

Dr. George Hummer
Frederick County Public Schools
1415 Amherst St.
Winchester, Va. 22601

Dear Dr. Hummer,

I am writing this letter to offer our continued support for additional safety features in our public and private schools.

There have been 3 school shootings this year that resulted in injuries or deaths, according to an Education Week analysis. There have been 224 such shootings since 2018. There were 39 school shootings with injuries or deaths last year. There were 38 in 2023, 51 in 2022, 35 in 2021, 10 in 2020, and 24 each in 2019 and 2018.

As you are aware, metal detectors have been increasingly used in schools across America as a safety measure to prevent violence and ensure student safety. Here are some of the positive uses of metal detectors in these schools.

1.) Prevention of weapon related incidents:

Metal detectors help detect and prevent weapons such as guns, knives and other metal objects, from entering school premises. Enhanced security. Metal detectors act as a deterrent to potential threats by providing an additional layer of security for students, teachers, and staff.

2.) Reduced violence:

By preventing weapons from entering schools, metal detectors contribute to a reduction in violent incidents creating a safer learning environment.

Page 2.

3.) Improved student well-being:

With metal detectors in place, students feel more secure, by reducing anxiety and stress related to safety concerns.

4.) Compliance with safety protocols:

Metal detectors help schools comply with safety protocols and regulations, demonstrating a commitment to student safety. Real time threat detection. Metal detectors provide real time alerts in case of a potential threat enabling swift action by school administrators, school resource officers or law enforcement.


5.) Data-driven safety decision making:

Metal detectors can provide valuable data on security breaches by helping schools refine their safety strategies and make data-driven decisions.

While metal detectors are not a foolproof solution they remain a crucial component of school safety protocols, helping to prevent weapon related incidents and promoting a secure learning environment for our students' staff and personnel.

Thank you for the partnership we have with the schools.

■ Sincerely,


Sheriff Lenny Millholland



Finance Committee

Agenda Item Detail

Meeting Date: May 21, 2025

Agenda Section: Items For Information Only

Title: The Parks & Recreation Department returns \$62,881 in unused proffer funds to the Parks proffer reserve. This represents balances remaining after the completion of two (2) proffer funded projects -- Frederick Heights Park exercise equipment and the Sherando pickleball court project, and funds no longer needed for Rose Hill Park fence project.

Attachments:

[Parks Proffer Returns.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 Department
From: Stacy Herbaugh, Director
Subject: Unused Proffer Fund Returns
Date: May 13, 2025

- The Parks and Recreation Department is requesting a FY 2025 fund return of \$3,873.03 in line 4-010-071090-8002-000-000 to the Parks and Recreation proffer account. This amount represents remaining funds from the Frederick Heights Park Exercise Equipment project.
- The Parks and Recreation Department is requesting a FY 2025 fund return of \$12,000 in line 4-010-071100-8900-000-000 to the Parks and Recreation proffer account. This amount represents unused funds for the Rose Hill Park Fence project. Due to a transfer of property ownership, the fence is no longer a requirement for trail expansion.
- The Parks and Recreation Department is requesting a FY 2025 fund return of \$47,008 in line 4-010-071100-8900-000-000 to the Parks and Recreation proffer account. This amount represents unused funds for the Sherando Pickleball Court project.



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Items For Information Only

Title: The Finance Director provides General Fund transfer reports for March and April 2025.

Attachments:

[Txfs March 2025.pdf](#)

[Txfs April 2025.pdf](#)

BUDGET TRANSFERS MARCH 2025		REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
DATE	DEPARTMENT/GENERAL FUND						
3/10/2025	RECREATION CENTERS AND PLAYGROUNDS	TO COVER OVERTIME COSTS	7104	1003	000	000	(301.89)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	301.89
	CLEARBROOK PARK		7109	1003	000	000	(282.96)
	CLEARBROOK PARK		7109	1005	000	001	282.96
3/10/2025	FIRE AND RESCUE	TRANSFER LEMPG GRANT FUNDS	3505	5413	000	000	(5,210.27)
	FIRE AND RESCUE		3505	5401	000	000	5,210.27
3/17/2027	INSPECTIONS	INSTALLATION OF SHELF IN PERMIT ROOM	3401	3002	000	000	(604.00)
	INSPECTIONS		3401	3010	000	000	604.00
3/17/2025	COMMONWEALTH'S ATTORNEY	SHORTAGE IN BOOKS AND SUBSCRIPTIONS	2201	5401	000	000	(200.00)
	COMMONWEALTH'S ATTORNEY		2201	5411	000	000	200.00
3/17/2025	COMMONWEALTH'S ATTORNEY	SHORTAGE FOR GAS FOR DEPT VEHICLE	2201	5401	000	000	(600.00)
	COMMONWEALTH'S ATTORNEY		2201	4003	000	002	600.00
3/17/2025	COMMONWEALTH'S ATTORNEY	SHORTAGE IN OTHER OPERATING	2201	5401	000	000	(1,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5413	000	000	1,000.00
3/20/2025	REFUSE COLLECTIONS	PURCHASE RAIN BARRELS FOR RESALE	4203	3010	000	000	(850.00)
	REFUSE COLLECTIONS		4203	5413	000	000	850.00
3/20/2025	INSPECTIONS	RECLASS SOFTWARE LICENSE SUBSCRIPTION	3401	5401	000	000	(1,750.00)
	INSPECTIONS		3401	9005	000	000	1,750.00
3/25/2025	SHERIFF	TO COVER STAFF PROMOTION	3102	1002	000	085	(1,744.00)
	SHERIFF		3102	1002	000	013	1,744.00
3/28/2025	FIRE AND RESCUE	UPFIT ALS-10	3505	8005	000	000	39,705.05
	TRANSFERS/CONTINGENCY		9301	5807	000	004	(39,705.05)

BUDGET TRANSFERS APRIL 2025		REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
DATE	DEPARTMENT/GENERAL FUND						
4/1/2025	AGRICULTURE	GYPSY MOTH COORDINATOR	8301	1003	000	000	6,541.29
	AGRICULTURE		8301	2001	000	000	501.11
	AGRICULTURE		8301	2002	000	000	1,107.41
	AGRICULTURE		8301	2006	000	001	100.00
	AGRICULTURE		8301	2008	000	000	4.00
	AGRICULTURE		8301	2011	000	000	4.57
	AGRICULTURE		9301	5890	000	000	(8,299.98)
4/1/2025	SHERIFF	UPLIFTING (24) VEHICLES	3102	8005	000	000	465,000.00
	TRANSFERS/CONTINGENCY		9301	5807	000	004	(465,000.00)
4/8/2025	INSPECTIONS	TO COVER DEFICIT	3401	8005	000	000	(142.50)
	INSPECTIONS		3401	5408	000	000	142.50
4/8/2025	INSPECTIONS	TO COVER REPAIR OF LARGE SCANNER	3401	3002	000	000	(440.00)
	INSPECTIONS		3401	3004	000	001	440.00
4/11/2025	FINANCE	BAI PROGRAMMING FOR REPORTS	1214	5401	000	000	(2,800.00)
	FINANCE		1214	3002	000	000	2,800.00
4/11/2025	SHERIFF	COVER TO END OF YEAR FOR UNIFORMS & VESTS	3102	3004	000	002	(180,000.00)
	SHERIFF		3102	5410	000	000	180,000.00
4/11/2025	FIRE AND RESCUE	TRANSFER FUNDS FOR THE UPFIT OF FM TRUCK FOR K9	3505	5409	000	000	(5,000.00)
	FIRE AND RESCUE		3505	8005	000	000	5,000.00
4/21/2025	REASSESSMENT/BOARD OF ASSESSORS	CYPHER DOOR LOCK SYSTEM	1210	5204	000	000	(4,080.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5204	000	001	4,080.00
4/21/2025	COUNTY OFFICE BUILDINGS/COURTHOUSE	ROOF REPAIRS AT SMITHFIELD AVENUE PROPERTY	4304	5400	000	086	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	087	1,000.00
4/21/2025	RECREATION CENTERS AND PLAYGROUNDS	TO PURCHASE SUMMER STAFF UNIFORMS	7104	3010	000	000	(3,097.79)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5410	000	000	3,097.79
4/21/2025	BOARD OF SUPERVISORS	TO COVER DEFICIT IN PROFESSIONAL SERVICES	1101	3006	000	000	(1,000.00)
	BOARD OF SUPERVISORS		1101	3002	000	000	1,000.00
4/23/2025	ZONING BOARD	COVER LINE ITEM SHORTAGE	8104	5506	000	000	(700.00)
	ZONING BOARD		8104	3007	000	000	700.00
4/23/2025	PARKS AND RECREATION ADMINISTRATION	TO COVER COST OF EQUIPMENT RENTAL FOR TREE CHIPPER	7101	5604	000	001	(2,093.98)
	CLEARBROOK PARK		7109	9001	000	000	2,093.98
4/23/2025	PARKS AND RECREATION ADMINISTRATION	TO COVER INCREASED WATER USAGE	7101	5604	000	001	(1,581.49)
	CLEARBROOK PARK		7109	5103	000	000	1,581.49
4/23/2025	RECREATION CENTERS AND PLAYGROUNDS	TO COVER OVERTIME COSTS	7104	1003	000	000	(598.14)
	RECREATION CENTERS AND PLAYGROUNDS		7104	1005	000	000	598.14
	SHERANDO PARK		7110	1003	000	000	(315.56)
	SHERANDO PARK		7110	1005	000	001	315.56
4/23/2025	FIRE AND RESCUE	TO MOVE GRANT FUNDS TO CORRECT LINE ITEM FOR EXPENSE	3505	5413	000	000	(5,603.54)
	FIRE AND RESCUE		3505	5401	000	000	5,603.54
4/25/2025	ANIMAL SHELTER	INSTALLATION OF REPLACEMENT EXHAUST FANS	4305	5413	000	000	(4,000.00)
	ANIMAL SHELTER		4305	3004	000	003	4,000.00
4/25/2025	SHERIFF	TO COVER DEFICIT AMOUNT	3102	5413	000	000	(500.00)
	SHERIFF		3102	3002	000	000	500.00
4/25/2025	RECREATION CENTERS AND PLAYGROUNDS	TO COVER INCREASE IN COST FOR JANITORIAL SUPPLIES	7104	5405	000	000	(692.19)
	SHERANDO PARK		7110	5405	000	000	692.19
4/25/2025	PARKS AND RECREATION ADMINISTRATION	TO COVER SUPPLIES NEEDED FOR SPRING REPAIRS	7101	5604	000	001	(8,515.42)
	SHERANDO PARK		7110	5413	000	000	8,515.42
4/28/2025	FIRE AND RESCUE	APRIL PROMOTIONS	3505	1007	000	001	(2,086.00)
	FIRE AND RESCUE		3505	1001	000	044	2,086.00
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	020	(1,046.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	092	1,046.00
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	020	(585.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	008	585.00
5/1/2025	ELECTORAL BOARD AND OFFICIALS	ELECTION BALLOT POSTAGE	1301	5204	000	000	7,000.00
	REGISTRAR		1302	5204	000	000	(7,000.00)
5/1/2025	HUMAN RESOURCES	LEASE & PRINTING COST ON KONICA	1203	5401	000	000	(1,000.00)
	HUMAN RESOURCES		1203	9001	000	000	1,000.00
5/1/2025	REASSESSMENT/BOARD OF ASSESSORS	PAYMENT FOR BOE	1210	5401	000	000	(400.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1006	000	000	400.00
5/7/2025	DSS ADMINISTRATION	TO ADJUST OVERTIME BALANCE DUE TO VACANCIES	5316	1001	000	000	(32,000.00)
	DSS ADMINISTRATION		5316	1005	000	000	32,000.00
5/7/2025	BOARD OF SUPERVISORS	TO COVER DEFICIT FOR BOARDS AND COMMISSION PLATFORM	1101	5401	000	001	6,109.04
	OTHER		1224	3002	000	000	(6,109.04)
5/7/2025	OTHER	TO COVER DEFICIT	1224	5415	000	001	(720.00)
	OTHER		1224	5415	000	000	720.00
5/7/2025	BOARD OF SUPERVISORS	TO COVER DEFICIT IN PROFESSIONAL SERVICES	1101	5204	000	000	(973.00)
	BOARD OF SUPERVISORS		1101	3002	000	000	973.00
5/7/2025	DSS PUBLIC ASSISTANCE	TO REALLOCATE FUNDS FOR A NEW STATE PROGRAM	5317	5812	000	000	(5,000.00)
	DSS PUBLIC ASSISTANCE		5317	5869	000	000	5,000.00
	DSS PUBLIC ASSISTANCE		5317	5812	000	000	(3,000.00)
	DSS PUBLIC ASSISTANCE		5317	5876	000	000	3,000.00
5/7/2025	DSS PUBLIC ASSISTANCE	TO REALLOCATE FUNDS TO COVER LOCAL EXPENSE FOR CLIENTS	5317	5833	000	000	(20,000.00)
	DSS PUBLIC ASSISTANCE		5317	5920	000	000	20,000.00
5/7/2025	DSS ADMINISTRATION	TO REALLOCATE FUNDS TO PURCHASE TOTALED VEHICLE	5316	3002	000	000	(7,575.00)
	DSS ADMINISTRATION		5316	8005	000	000	7,575.00
5/7/2025	DSS PUBLIC ASSISTANCE	TO RECLASS ALLOCATION FROM 5873 BUDGET	5317	5873	000	000	(606.00)
	DSS PUBLIC ASSISTANCE		5317	5875	000	000	606.00
5/7/2025	COUNTY OFFICE BUILDINGS/COURTHOUSE	YEARLY GENERATOR PM MILLWOOD FIRE STATION	4304	5400	000	021	(2,760.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3005	000	021	2,760.00



Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Items For Information Only

Title: The Finance Director provides monthly financial statements for March and April 2025.

Attachments:

[202503 Fund 10.pdf](#)
[202503 Fund 11.pdf](#)
[202503 Fund 12.pdf](#)
[202504 Fund 10.pdf](#)
[202504 Fund 11.pdf](#)
[202504 Fund 12.pdf](#)

County of Frederick
Fund 10 General Fund
Balance Sheet
March 31, 2025

	FY25 3/31/2025	FY24 3/31/2024	Increase (Decrease)	
ASSETS				
Cash and Cash Equivalents	\$ 35,054,933.17	\$ 42,032,633.86	\$ (6,977,700.69)	*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	12,098,920.01	11,160,937.54	937,982.47	
Streetlights	696.60	888.48	(191.88)	
Miscellaneous Charges	48,570.66	48,981.06	(410.40)	
Prepaid Postage	2,905.13	2,460.74	444.39	
GL controls (est. rev / est. exp)	(35,312,395.77)	(18,677,306.88)	(16,635,088.89)	(1) Attached
TOTAL ASSETS	\$ 12,185,103.57	\$ 34,886,270.12	\$ (22,701,166.55)	
LIABILITIES				
Accrued Wages Payable	\$ 1,932,460.85	\$ 1,775,293.66	\$ 157,167.19	
Performance Bonds Payable	1,636,325.37	1,306,770.97	329,554.40	
Taxes Collected in Advance	592,034.19	382,309.22	209,724.97	
Deferred Revenue	12,108,428.98	11,191,680.32	916,748.66	*B
TOTAL LIABILITIES	16,269,249.39	14,656,054.17	1,613,195.22	
EQUITY				
Fund Balance				
Reserved:				
Encumbrance General Fund	3,071,989.39	4,796,988.02	(1,724,998.63)	(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)	*C / (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	(16,073,232.68)	2,500,449.56	(18,573,682.24)	(4) Attached
TOTAL EQUITY	(4,084,145.82)	20,230,215.95	(24,314,361.77)	
TOTAL LIABILITIES & EQUITY	\$ 12,185,103.57	\$ 34,886,270.12	\$ (22,701,166.55)	

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.

*C Current year proffer revenues are posted to the proffer reserve at year end. See NOTE (5) of the General Fund Comparative Statement for the proffers collected YTD that are not included in this proffer reserved fund balance total.

(1)

GL Controls	FY25	FY24	Inc/(Decrease)
Estimated Revenue	\$ 250,930,642	\$ 247,006,015	\$ 3,924,627
Appropriations	(155,115,764)	(138,202,017)	(16,913,747)
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	3,071,989	4,796,988	(1,724,999)
Total	\$ (35,312,396)	\$ (18,677,307)	\$ (16,635,089)

(2)

Open Purchase Order Balances

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
	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
	5,237	(3) Lenovo Laptops & Docks
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
	255,713	Sprayground Equipment Clearbrook Park
	9,571	Drainage Repair Sherando Park Fields
	78,319	Rose Hill Park Parking Lot Addition and Paving
	6,458	Awards for Apple Blossom Races and Loudoun Street Mile
	35,594	Race Participant Shirts
	27,115	Sherando Park Recreation Amenity Design
	75,800	Clearbrook & Sherando Concession Bldg Siding & Guttering
	92	Envelopes
	18,175	Sherando Lake Trail Asphalt
Sheriff	12,608	Ammunition
	136,736	Upfitting (5) Vehicles
	92,950	Speedometer System
	49,177	Ballistic Vests, Carriers, Holders, and Cases
	50,135	Uniforms
	310,000	Ford F550 Search and Rescue Vehicle
Treasurer	9,537	Envelopes
Total	\$ 3,071,990	

(3)

Proffer Reserve 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	

Current year proffer revenues are posted to the proffer reserve at year end. See NOTE (5) of the General Fund Comparative Statement for the proffers collected YTD that are not included in these balances.

(4)

Fund Balance Adjusted Summary	FY25	FY24	Inc/(Decrease)
Balance per GL	\$ 48,218,293	\$ 47,768,440	\$ 449,854
Revenue	152,991,933	150,810,669	\$ 2,181,264
Expenditures	(89,419,112)	(84,226,684)	\$ (5,192,428)
Transfers	(127,864,347)	(111,851,975)	(16,012,372) *
Adjusted Balance	\$ (16,073,233)	\$ 2,500,450	\$ (18,573,682)

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

County of Frederick
FUND 10 GENERAL FUND
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
March 31, 2025

	Appropriated	FY25 3/31/2025 Actual	FY24 3/31/2024 Actual	YTD Actual Variance	
REVENUES					
General Property Taxes	\$ 166,738,466.00	\$ 79,008,160.76	\$ 78,243,954.57	\$ 764,206.19	(1)
Other Local Taxes	55,518,785.00	34,904,453.27	33,343,596.93	1,560,856.34	(2)
Permits & Privilege Fees	2,780,273.00	1,877,815.23	2,791,339.04	(913,523.81)	(3)
Revenue from use of money and property	3,574,819.00	4,925,957.58	6,294,375.41	(1,368,417.83)	(4)
Charges for Services	4,349,806.00	2,676,509.83	2,538,549.76	137,960.07	
Miscellaneous	575,202.56	601,255.10	624,608.08	(23,352.98)	
Recovered Costs	2,121,852.00	1,700,765.92	1,624,985.67	75,780.25	(5)
Proffers	-	5,126,637.12	2,515,124.54	2,611,512.58	(5)
Intergovernmental:					
Commonwealth	15,109,771.76	16,440,220.93	16,097,511.32	342,709.61	(6)
Federal	161,667.00	58,101.70	54,137.33	3,964.37	(7)
Transferred from County Capital	5,672,056.00	5,672,056.00	6,682,486.71	(1,010,430.71)	
TOTAL REVENUES	256,602,698.32	152,991,933.44	150,810,669.36	2,181,264.08	
EXPENDITURES					
General Administration	19,626,626.50	14,179,462.52	14,487,962.79	(308,500.27)	
Judicial Administration	4,082,402.81	2,766,102.46	2,473,211.66	292,890.80	
Public Safety	68,636,768.43	47,348,339.06	45,415,316.65	1,933,022.41	
Public Works	9,243,981.89	5,995,445.87	4,570,546.16	1,424,899.71	
Health and Welfare	13,622,571.21	8,085,188.31	7,988,261.67	96,926.64	
Education	68,750.00	51,562.50	-	51,562.50	
Parks, Recreation, Culture	12,926,057.98	7,798,243.50	7,181,621.00	616,622.50	
Community Development	3,879,231.12	3,194,767.91	2,109,764.34	1,085,003.57	
TOTAL EXPENDITURES	132,086,389.94	89,419,112.13	84,226,684.27	5,192,427.86	(8)
OTHER FINANCING SOURCES (USES)					
Operating transfers from / to	162,900,693.54	127,864,347.24	111,851,975.05	16,012,372.19	(9)
Excess (deficiency) of revenues & other sources over expenditures & other uses	(38,384,385.16)	(64,291,525.93)	(45,267,989.96)	(19,023,535.97)	
Fund Balance per General Ledger		48,218,293.25	47,768,439.52	449,853.73	
Fund Balance Adjusted to Reflect the Income Statement at 3/31/2025		\$ (16,073,232.68)	\$ 2,500,449.56	\$ (18,573,682.24)	*

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

(1)

General Property Taxes	FY25	FY24	Increase/(Decrease)
Real Estate Taxes	\$ 39,193,325	\$ 38,654,011	\$ 539,314
Public Services	1,231,655	1,265,378	(33,723)
Personal Property	36,697,039	36,320,686	376,353
Penalties and Interest	1,618,777	1,663,965	(45,187)
Credit Card Chgs./Delinq.Advertising	2,457	1,711	746
Adm.Fees For Liens & Distress	264,908	338,204	(73,297)
Total	\$ 79,008,161	\$ 78,243,955	\$ 764,206

(2)

Other Local Taxes	FY25	FY24	Increase/(Decrease)
Local Sales and Use Tax	\$ 13,433,073	\$ 12,702,353	\$ 730,719
Communications Sales Tax	516,666	518,169	(1,502)
Utility Taxes	2,684,606	2,504,675	179,931
Business Licenses	9,955,389	9,837,950	117,439
Auto Rental Tax	178,344	175,823	2,521
Motor Vehicle Licenses Fees	602,132	599,002	3,130
Recordation Taxes	1,772,060	1,614,365	157,695
Meals Tax	4,871,690	4,545,300	326,390
Lodging Tax	874,866	830,417	44,449
Street Lights	11,548	11,386	162
Star Fort Fees	4,080	4,158	(78)
Total	\$ 34,904,453	\$ 33,343,597	\$ 1,560,856

(3)

Permits & Privileges	FY25	FY24	Increase/(Decrease)
Dog Licenses	\$ 18,582	\$ 19,119	\$ (537)
Land Use Application Fees	8,050	7,175	875
Transfer Fees	2,591	2,515	76
Development Review Fees	335,379	526,044	(190,665)
Building Permits	1,025,165	1,351,857	(326,692) *1
2% State Fees	8,308	20,998	(12,690)
Electrical Permits	122,718	401,540	(278,822) *1
Plumbing Permits	19,458	20,303	(845)
Mechanical Permits	74,614	65,535	9,079
Sign Permits	5,825	5,615	210
Permits-Commerical Burning	100	-	100
Explosive Storage Permits	2,800	-	2,800
Blasting Permits	1,850	-	1,850
Land Disturbance Permits	239,726	358,237	(118,511)
Septic Haulers Permit	600	400	200
Institutional Inspections Permit	3,750	8,500	(4,750)
Sewage Installation License	600	300	300
Transfer Development Rights	7,700	3,200	4,500
Total	\$ 1,877,816	\$ 2,791,339	\$ (913,523)

*1 FY24 includes the permits for Foxglove Solar.

(4)

Revenue from use of	FY25	FY24	Increase/(Decrease)
Money	\$ 4,826,178	\$ 5,800,683	\$ (974,504)
Property	99,779	493,693	(393,913) *1
Total	\$ 4,925,958	\$ 6,294,375	\$ (1,368,418)

*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	34,245	41,269	(7,024)
Purchasing Rebate	211,203	181,892	29,311
Recovered Costs IT-GIS	12,261	27,261	(15,000)
Recovered Cost Fire & Rescue Fee Recovery	386,664	452,308	(65,643)
Recovered Cost Fire Companies	182,422	179,067	3,355
Recovered Costs Sheriff	111,635	108,280	3,355
Recovered Cost FOIA	1,353	1,737	(384)
Reimbursement Circuit Court	6,377	5,846	531
Reimbursement Public Works	1,130	25	1,105
Clarke County Container Fees	55,848	49,375	6,473
City of Winchester Container Fees	39,469	40,931	(1,462)
Refuse Disposal Fees	79,682	75,914	3,768
Recycling Revenue	13,989	19,737	(5,748)
Restitution Sheriff	7,441	-	7,441
Container Fees Bowman Library	1,445	1,550	(105)
Restitution Other	3,252	2,265	987
Reimb.of Expenses Gen.District Court	20,055	16,466	3,589
Gasoline Tax Refund-VPA	17,636	12,432	5,204
Reimb.Task Force	56,663	50,797	5,866
Westminster Canterbury Lieu of Tax	27,084	21,002	6,082
Reimb. Elections	2,605	500	2,105
Reimb. Street Signs	678	1,017	(339)
Labor-Grounds Maint-Fred Co. Schools	226,726	228,796	(2,070)
Comcast PEG Grant	41,214	48,355	(7,141)
Fire School Programs	10,506	5,560	4,946
Reimb.Teaching CPR-F&R	250	-	250
Clerks Reimbursement to County	6,068	4,940	1,128
Reimb. Sheriff	11,995	29,044	(17,049)
Subtotal Recovered Costs	1,700,766	1,624,987	75,779
Proffers			
Proffers Fire Department	102,312	37,383	64,929
Proffers Other	2,625,000	150,000	2,475,000 *1
Proffer Snowden Bridge	809,136	284,317	524,819
Proffer Madison Village	-	467,344	(467,344)
Proffer The Village at Middletown	7,016	275,031	(268,015)
Proffer Senseny Village	405,000	1,078,000	(673,000)
Proffer Winchester Landing	180,836	211,544	(30,708)
Proffer Abrams Chase	7,670	11,505	(3,835)
Proffer Seasons at Middletown Place	989,667	-	989,667
Subtotal Proffers	5,126,637	2,515,125	2,611,513
Grand Total	\$ 6,827,403	\$ 4,140,112	\$ 2,687,291

*1 The \$2.6 million includes Snowden Holdings, LLC contribution of \$75,000 for transportation and/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.	524,274	481,064	43,210
Shared Expenses Sheriff	2,506,019	2,359,233	146,786
Shared Expenses Comm.of Rev.	213,005	195,972	17,033
Shared Expenses Treasurer	193,072	164,832	28,240
Shared Expenses Clerk	410,007	393,707	16,300
Public Assistance Grants	4,304,580	4,241,598	62,982
Litter Control Grant	29,546	33,510	(3,964)
Emergency Services Fire Program	451,239	396,432	54,807
Other Revenue From The Commonwealth	4,323	1,863	2,460
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	305,529	72,405	233,124
Parks State Grants	7,051	36,049	(28,998)
JJC Grant Juvenile Justice	96,270	96,270	-
Rent/Lease Payments	211,929	175,729	36,200
Spay/Neuter Assistance State	3,559	4,112	(553)
Wireless 911 Grant	244,539	237,432	7,107
State Forfeited Asset Funds	9,964	5,724	4,239
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	\$ 16,440,221	\$ 16,097,511	\$ 342,710

(7)

Federal Revenue	FY25	FY24	Increase/(Decrease)
Federal Forfeited Assets (DOJ)	\$ 31,419	\$ 1,947	\$ 29,472
Housing Illegal Aliens	1,650	20,998	(19,348)
Federal Funds Sheriff	24,260	17,792	6,468
Emergency Services Grant	773	13,400	(12,627)
Total	\$ 58,102	\$ 54,137	\$ 3,964

(8)

Expenditures Increased \$5.2 million.

Public Safety

Increased \$2 million and includes \$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 \$616,622 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 \$16 million.

	FY25	FY24	Increase/(Decrease)	
Transfer to School Operating	\$ 85,842,140	\$ 80,374,845	\$ 5,467,295	*1
Transfer to Debt Service Schools	\$ 13,557,689	\$ 13,557,689		
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	(23,901)	(212,843)	188,942	
Reserve for Merit / COLA Increases	2,468	1,007	1,461	
Reserve for Capital	17,387,604	15,434,981	1,952,623	*5
Operational Contingency	-	290,080	(290,080)	*6
Total	\$ 127,864,347	\$ 111,851,975	\$ 16,012,372	

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)
75% of the School Operating	81,769,848	78,011,962	3,757,886
	\$ 85,842,140	\$ 80,374,855	\$ 5,467,285

***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
March 31, 2025

	FY25 3/31/2025	FY24 3/31/2024	Increase (Decrease)	
ASSETS				
Cash	\$ 15,200,760.74	\$ 14,161,790.79	\$ 1,038,969.95	*1
Receivable Arrears Pay Deferred	69,581.09	88,418.65	(18,837.56)	
GL controls (est. rev / est. exp)	(1,808,604.22)	(3,146,242.15)	1,337,637.93	
TOTAL ASSETS	\$ 13,461,737.61	\$ 11,103,967.29	\$ 2,357,770.32	
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	\$ 88,523.12	\$ 322,081.96	\$ (233,558.84)	
Undesignated Fund Balance	9,478,791.71	7,053,562.83	2,425,228.88	*2
TOTAL EQUITY	9,567,314.83	7,375,644.79	2,191,670.04	
TOTAL LIABILITIES & EQUITY	\$ 13,461,737.61	\$ 11,103,967.29	\$ 2,357,770.32	

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	23,581,333	23,056,081	\$ 525,252
YTD Expenditures	(20,754,196)	(21,208,095)	\$ 453,899
Excess (Deficiency) of revenue over expenditures	2,827,137	1,847,986	979,151
Adjusted Balance	\$ 9,478,792	\$ 7,053,563	\$ 2,425,229

Current Unrecorded Accounts Receivable	FY25
Prisoner Billing	\$ 24,376.72
Compensation Board Reimbursement 3/25	739,168.57
Total	\$ 763,545.29

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
March 31, 2025

	Appropriated	FY25 3/31/2025 Actual	FY24 3/31/2024 Actual	YTD Actual Variance
REVENUES				
Credit Card Probation	\$ -	\$ 310.61	\$ 277.28	\$ 33.33
Interest	200,000.00	226,984.65	240,019.32	(13,034.67)
Salvage and Surplus	-	-	10,300.00	(10,300.00)
Supervision Fees	11,006.00	18,815.38	16,259.00	2,556.38
Drug Testing Fees	-	-	30.00	(30.00)
Work Release Fees	335,000.00	204,036.33	204,444.19	(407.86)
Federal Bureau Of Prisons	-	17,820.00	2,310.00	15,510.00
Local Contributions	8,188,389.00	8,072,690.25	8,241,698.50	(169,008.25)
Miscellaneous	20,000.00	16,395.44	14,947.29	1,448.15
Phone Commissions	545,000.00	391,858.06	391,612.80	245.26
Food & Staff Reimbursement	75,000.00	67,368.71	69,360.95	(1,992.24)
Elec.Monitoring Part.Fees	25,000.00	25,130.05	28,536.17	(3,406.12)
Share of Jail Cost Commonwealth	1,455,063.00	761,837.92	628,000.10	133,837.82
Medical & Health Reimb.	45,000.00	28,669.68	29,615.12	(945.44)
Shared Expenses CFW Jail	8,694,909.00	5,713,519.96	5,253,914.72	459,605.24
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	7,238,116.00	7,110,636.00	127,480.00
TOTAL REVENUES	28,354,493.00	23,581,333.04	23,056,081.44	525,251.60
EXPENDITURES	30,251,620.34	20,754,196.49	21,208,095.49	(453,899.00)
Excess (Deficiency) of revenues over expenditures	(1,897,127.34)	2,827,136.55	1,847,985.95	979,150.60
Fund Balance per General Ledger		6,651,655.16	5,205,576.88	1,446,078.28
Fund Balance Adjusted to Reflect Income Statement 3/31/2025		\$ 9,478,791.71	\$ 7,053,562.83	\$ 2,425,228.88

County of Frederick
FUND 12 LANDFILL
Balance Sheet
March 31, 2025

	FY25 3/31/2025	FY24 3/31/2025	Increase (Decrease)	
ASSETS				
Cash	\$ 47,765,084.33	\$ 43,317,358.50	\$ 4,447,725.83	
Receivables:				
Accounts Receivable	6,025.47	60,620.84	(54,595.37)	
Fees	953,983.82	871,054.95	82,928.87	*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	68,580,933.25	3,860,036.37	
Accumulated Depreciation	(45,368,422.71)	(43,320,450.41)	(2,047,972.30)	
GL controls (est. rev / est. exp)	(2,523,307.00)	(3,434,222.00)	910,915.00	
TOTAL ASSETS	\$ 73,205,647.83	\$ 66,006,609.43	\$ 7,199,038.40	
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	
Accrued VAC Pay and Comp Time Pay	196,780.90	191,812.45	4,968.45	
Accrued Remediation Costs	18,494,069.32	16,173,021.80	2,321,047.52	*2 Attached
Deferred Revenue Misc Charges	6,025.47	60,620.84	(54,595.37)	
Accrued Wages Payable	66,213.65	64,353.42	1,860.23	
TOTAL LIABILITIES	18,763,089.34	16,489,808.51	2,273,280.83	
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	44,584,116.49	39,658,358.92	4,925,757.57	*4 Attached
TOTAL EQUITY	54,442,558.49	49,516,800.92	4,925,757.57	
TOTAL LIABILITIES AND EQUITY	\$ 73,205,647.83	\$ 66,006,609.43	\$ 7,199,038.40	

Landfill Balance Sheet Supplemental Information
March 25, 2025

*1		FY25		FY24	Increase/(Decrease)
	Current month landfill fees charged	\$ 870,312.41	\$	820,359.56	\$ 49,952.85
	Outstanding delinquent account	\$ 133,593.50	\$	101,051.79	\$ 32,541.71

***2 Remediation Increase (Decrease)**

Post closure	\$ 1,455,674
Interest	865,374
Total	\$ 2,321,048

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

	\$ -
Total	\$ -

*4 Fund Balance Adjusted Summary	FY25	FY24	Increase/(Decrease)
Beginning balance per GL	\$ 43,814,549	\$ 40,750,750	\$ 3,063,799
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	37,316,528	3,974,714
YTD Revenue	9,738,970	8,702,332	\$ 1,036,638
YTD Expenditures	(6,446,096)	(6,360,501)	\$ (85,595)
Excess (Deficiency) of revenue over expenditures	3,292,874	2,341,831	951,043
Adjusted Balance	\$ 44,584,116	\$ 39,658,359	\$ 4,925,758

County of Frederick
FUND 12 LANDFILL
Comparative Statement of Revenue, Expenditures, and Changes in Fund Balance
March 31, 2025

	Appropriated	FY25 3/31/2025 Actual	FY24 3/31/2024 Actual	YTD Actual Variance
REVENUES				
Credit Card Charges	\$ -	\$ 8,424.65	\$ 8,100.21	\$ 324.44
Interest on Bank Deposits	750,000.00	1,083,304.58	1,217,636.12	(134,331.54)
Salvage and Surplus	160,000.00	160,630.23	140,861.03	19,769.20
Sanitary Landfill Fees	8,991,300.00	6,620,158.64	5,981,804.15	638,354.49
Charges to County	-	502,452.82	460,668.73	41,784.09
Charges to Winchester	-	230,008.53	175,367.74	54,640.79
Tire Recycling	228,000.00	230,267.78	208,348.01	21,919.77
Reg. Recycling Electronics	80,000.00	25,685.00	25,680.01	4.99
Greenhouse Gas Credit Sales	30,000.00	166,706.31	61,172.24	105,534.07
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	362,612.15	285,358.54	77,253.61
TOTAL REVENUES	10,933,092.00	9,738,970.04	8,702,331.78	1,036,638.26
EXPENDITURES				
Operating Expenditures	\$ 8,299,976.00	\$ 3,995,767.57	\$ 3,253,110.83	\$ 742,656.74
Capital Expenditures	5,156,423.00	2,450,328.13	3,107,390.01	(657,061.88)
TOTAL EXPENDITURES	13,456,399.00	6,446,095.70	6,360,500.84	85,594.86
Excess (deficiency) of revenue over expenditures	(2,523,307.00)	3,292,874.34	2,341,830.94	951,043.40
Fund Balance Per General Ledger		41,291,242.15	37,316,527.98	3,974,714.17
Fund Balance Adjusted to Reflect the Income Statement 3/31/2025		\$ 44,584,116.49	\$ 39,658,358.92	\$ 4,925,757.57

-

County of Frederick
Fund 10 General Fund
Balance Sheet
April 30, 2025

	FY25 4/30/2025	FY24 4/30/2024	Increase (Decrease)	
ASSETS				
Cash and Cash Equivalents	\$ 33,460,922.17	\$ 43,284,754.79	\$ (9,823,832.62)	*A
Petty Cash	1,555.00	1,555.00	-	
Receivables:				
Receivable Arrears Pay Deferred	288,100.62	314,323.78	(26,223.16)	
Taxes, Commonwealth, Reimb. P/P	184,846,096.45	167,806,851.36	17,039,245.09	
Streetlights	24,684.10	24,703.48	(19.38)	
Miscellaneous Charges	61,487.82	49,861.46	11,626.36	
Prepaid Postage	3,281.89	3,142.07	139.82	
GL controls (est. rev / est. exp)	(35,213,315.52)	(19,222,960.38)	(15,990,355.14)	(1) Attached
TOTAL ASSETS	\$ 183,472,812.53	\$ 192,262,231.56	\$ (8,789,419.03)	
LIABILITIES				
Accrued Wages Payable	\$ 1,932,460.85	\$ 1,775,293.66	\$ 157,167.19	
Performance Bonds Payable	1,636,339.26	1,736,608.09	(100,268.83)	
Taxes Collected in Advance	109,712.87	85,691.89	24,020.98	
Deferred Revenue	184,914,635.86	167,862,290.00	17,052,345.86	*B
TOTAL LIABILITIES	188,593,148.84	171,459,883.64	17,133,265.20	
EQUITY				
Fund Balance				
Reserved:				
Encumbrance General Fund	3,302,694.41	4,442,825.52	(1,140,131.11)	(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	9,013,039.01	(4,635,290.44)	*C / (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	(17,340,128.19)	3,545,845.03	(20,885,973.22)	(4) Attached
TOTAL EQUITY	(5,120,336.31)	20,802,347.92	(25,922,684.23)	
TOTAL LIABILITIES & EQUITY	\$ 183,472,812.53	\$ 192,262,231.56	\$ (8,789,419.03)	

NOTES:

***A** Cash decrease includes a decrease in fund balance and revenue, combined with an increase in 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.

***C** Current year proffer revenues are posted to the proffer reserve at year end. See NOTE (5) of the General Fund Comparative Statement for the proffers collected YTD that are not included in this proffer reserved fund balance total.

(1)

GL Controls	FY25	FY24	Inc/(Decrease)
Estimated Revenue	\$ 251,052,855	\$ 247,523,526	\$ 3,529,329
Appropriations	(155,369,601)	(138,911,019)	(16,458,582)
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	3,302,694	4,442,826	(1,140,131)
Total	\$ (35,213,316)	\$ (19,222,960)	\$ (15,990,355)

(2)

Open Purchase Order Balances

County Office Buildings	8,190	Millwood Fire Station Sign
	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
Fire and Rescue	39,705	Upfit of ALS 10 with Emergency Package
	31,900	Upfit of 3 FM Trucks and the K-9 Equipment
	20,785	Pierce Enforcer Fire Engine
	170,388	Uniforms
	700,906	MDT Project Panasonic F-Z-55 Cradlepoints and Mounts
	130,165	Emergency Lighting and Equipment
	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	6,089	Pool Lap Line Reel
	17,899	Clearbrook Park Asphalt Path Paving
	9,996	Athletic Field Paint
	19,057	Pickleball Court Painting
	207,350	Clearbrook Sprayground Installation
	255,713	Sprayground Equipment Clearbrook Park
	9,571	Drainage Repair Sherando Park Fields
	59,365	Rose Hill Park Parking Lot Addition and Paving
	6,458	Awards for Apple Blossom Races and Loudoun Street Mile
	35,594	Race Participant Shirts
	19,112	Sherando Park Recreation Amenity Design
	75,800	Clearbrook & Sherando Concession Bldg Siding & Guttering
	92	Envelopes
Sheriff	12,608	Ammunition
	481,881	Uplifting Vehicles
	64,621	Ballistic Vests, Carriers, Holders, and Cases
	145,029	Uniforms
	310,000	Ford F550 Search and Rescue Vehicle
Treasurer	9,537	Envelopes
Total	\$ 3,302,695	

(3)

Proffer Reserve 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	

Current year proffer revenues are posted to the proffer reserve at year end. See NOTE (5) of the General Fund Comparative Statement for the proffers collected YTD that are not included in these balances.

(4)

Fund Balance Adjusted Summary	FY25	FY24	Inc/(Decrease)
Balance per GL	\$ 48,065,060	\$ 47,696,050	\$ 369,011
Revenue	159,970,432	160,018,697	\$ (48,264)
Expenditures	(97,265,119)	(92,042,432)	\$ (5,222,687)
Transfers	(128,110,502)	(112,126,469)	(15,984,033) *
Adjusted Balance	\$ (17,340,128)	\$ 3,545,845	\$ (20,885,973)

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

County of Frederick
FUND 10 GENERAL FUND
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
April 30, 2025

	Appropriated	FY25 4/30/2025 Actual	FY24 4/30/2024 Actual	YTD Actual Variance	
REVENUES					
General Property Taxes	\$ 166,738,466.00	\$ 80,736,078.32	\$ 80,815,220.73	\$ (79,142.41)	(1)
Other Local Taxes	55,518,785.00	38,596,889.18	37,325,524.55	1,271,364.63	(2)
Permits & Privilege Fees	2,780,273.00	2,080,876.16	3,236,979.88	(1,156,103.72)	(3)
Revenue from use of money and property	3,574,819.00	4,048,241.80	5,647,908.16	(1,599,666.36)	(4)
Charges for Services	4,349,806.00	3,286,361.47	3,085,719.44	200,642.03	
Miscellaneous	621,175.97	696,056.83	958,709.33	(262,652.50)	
Recovered Costs	2,121,852.00	1,964,578.38	1,959,717.71	4,860.67	(5)
Proffers	-	5,214,967.64	2,610,172.72	2,604,794.92	(5)
Intergovernmental:					
Commonwealth	15,186,010.76	17,616,224.90	17,169,179.31	447,045.59	(6)
Federal	161,667.00	58,101.70	56,080.55	2,021.15	(7)
Transferred from County Capital	5,672,056.00	5,672,056.00	7,153,484.47	(1,481,428.47)	
TOTAL REVENUES	256,724,910.73	159,970,432.38	160,018,696.85	(48,264.47)	
EXPENDITURES					
General Administration	19,758,251.27	15,326,684.89	15,551,101.87	(224,416.98)	
Judicial Administration	4,082,402.81	3,058,332.56	2,796,757.09	261,575.47	
Public Safety	69,227,443.84	51,545,663.22	49,520,212.38	2,025,450.84	
Public Works	9,243,981.89	6,568,350.16	5,071,377.33	1,496,972.83	
Health and Welfare	13,622,571.21	8,894,923.75	8,760,958.79	133,964.96	
Education	68,750.00	51,562.50	-	51,562.50	
Parks, Recreation, Culture	12,926,057.98	8,469,011.96	8,085,001.46	384,010.50	
Community Development	3,887,531.10	3,350,589.63	2,257,023.02	1,093,566.61	
TOTAL EXPENDITURES	132,816,990.10	97,265,118.67	92,042,431.94	5,222,686.73	(8)
OTHER FINANCING SOURCES (USES)					
Operating transfers from / to	162,423,930.56	128,110,502.04	112,126,469.40	15,984,032.64	(9)
Excess (deficiency) of revenues & other sources over expenditures & other uses	(38,516,009.93)	(65,405,188.33)	(44,150,204.49)	(21,254,983.84)	
Fund Balance per General Ledger		48,065,060.14	47,696,049.52	369,010.62	
Fund Balance Adjusted To Reflect Income Statement 4/30/2025		\$ (17,340,128.19)	\$ 3,545,845.03	\$ (20,885,973.22)	*

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

(1)

General Property Taxes	FY25	FY24	Increase/(Decrease)
Real Estate Taxes	\$ 39,728,155	\$ 39,493,504	\$ 234,651
Public Services	1,234,595	1,265,447	(30,852)
Personal Property	37,734,555	37,831,337	(96,782)
Penalties and Interest	1,771,737	1,840,616	(68,879)
Credit Card Chgs./Delinq.Advertising	(12,247)	973	(13,220)
Adm.Fees For Liens & Distress	279,283	383,343	(104,060)
Total	\$ 80,736,078	\$ 80,815,220	\$ (79,142)

(2)

Other Local Taxes	FY25	FY24	Increase/(Decrease)
Local Sales and Use Tax	\$ 15,164,192	\$ 14,469,918	\$ 694,274
Communications Sales Tax	587,667	593,335	(5,668)
Utility Taxes	2,943,564	2,962,313	(18,749)
Business Licenses	10,507,853	10,389,065	118,788
Auto Rental Tax	196,104	190,698	5,406
Motor Vehicle Licenses Fees	692,659	735,098	(42,439)
Recordation Taxes	1,961,336	1,805,316	156,020
Meals Tax	5,549,565	5,219,863	329,702
Lodging Tax	978,258	944,051	34,207
Street Lights	11,611	11,620	(9)
Star Fort Fees	4,080	4,248	(168)
Total	\$ 38,596,889	\$ 37,325,525	\$ 1,271,364

(3)

Permits & Privileges	FY25	FY24	Increase/(Decrease)
Dog Licenses	\$ 20,360	\$ 22,126	\$ (1,766)
Land Use Application Fees	8,050	7,175	875
Transfer Fees	2,893	2,792	101
Development Review Fees	394,492	549,494	(155,002)
Building Permits	1,110,238	1,669,373	(559,135) *1
2% State Fees	10,433	27,932	(17,499)
Electrical Permits	134,912	413,734	(278,822) *1
Plumbing Permits	20,595	25,236	(4,641)
Mechanical Permits	84,217	78,560	5,657
Sign Permits	6,200	5,865	335
Permits-Commerical Burning	100	-	100
Explosive Storage Permits	3,200	-	3,200
Blasting Permits	1,850	-	1,850
Land Disturbance Permits	267,285	420,892	(153,607) *1
Septic Haulers Permit	600	400	200
Institutional Inspections Permit	4,000	9,400	(5,400)
Sewage Installation License	900	600	300
Residential Pump & Hauling Fee	50	200	(150)
Transfer Development Rights	10,500	3,200	7,300
Total	\$ 2,080,875	\$ 3,236,979	\$ (1,156,104)

*1 FY24 includes the permits for Foxglove Solar.

(4)

Revenue from use of	FY25	FY24	Increase/(Decrease)
Money	\$ 3,945,608	\$ 5,140,027	\$ (1,194,419)
Property	102,634	507,881	(405,247) *1
Total	\$ 4,048,242	\$ 5,647,908	\$ (1,599,666)

*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	34,245	41,658	(7,413)
Purchasing Rebate	211,203	181,892	29,311
Recovered Costs IT-GIS	12,261	27,261	(15,000)
Recovered Cost Fire & Rescue Fee Recovery	578,956	704,491	(125,535)
Recovered Cost Fire Companies	182,422	179,067	3,355
Recovered Costs Sheriff	122,615	119,740	2,875
Recovered Cost FOIA	1,635	1,908	(273)
Reimbursement Circuit Court	7,079	6,489	590
Reimbursement Public Works	1,130	25	1,105
Clarke County Container Fees	69,147	62,080	7,067
City of Winchester Container Fees	46,707	44,999	1,708
Refuse Disposal Fees	94,117	86,791	7,326
Recycling Revenue	16,149	22,007	(5,858)
Restitution Sheriff	7,441	5,000	2,441
Container Fees Bowman Library	1,826	1,750	76
Restitution Other	3,806	2,465	1,341
Reimb.of Expenses Gen.District Court	22,886	18,506	4,380
Gasoline Tax Refund-VPA	17,636	12,432	5,204
Reimb.Task Force	63,140	57,078	6,062
Sign Deposit Planning	607	-	607
Westminster Canterbury Lieu of Tax	27,084	21,002	6,082
Reimb. Elections	1,720	500	1,220
Reimb. Street Signs	678	1,017	(339)
Labor-Grounds Maint-Fred Co. Schools	234,560	235,227	(667)
Comcast PEG Grant	41,214	63,102	(21,889)
Fire School Programs	13,149	5,560	7,589
Reimb.Teaching CPR-F&R	250	-	250
Clerks Reimbursement to County	6,653	5,612	1,041
Reimb. Sheriff	13,394	33,438	(20,044)
Subtotal Recovered Costs	1,964,579	1,959,718	4,861
Proffers			
Proffers Fire Department	102,727	37,383	65,344
Proffers Other	2,636,938	150,000	2,486,938 *1
Proffer Snowden Bridge	885,113	293,181	591,932
Proffer Madison Village	-	467,344	(467,344)
Proffer The Village at Middletown	7,016	337,331	(330,315)
Proffer Senseny Village	405,000	1,078,000	(673,000)
Proffer Winchester Landing	180,836	235,428	(54,592)
Proffer Abrams Chase	7,670	11,505	(3,835)
Proffer Seasons at Middletown Place	989,667	-	989,667
Subtotal Proffers	5,214,968	2,610,172	2,604,795
Grand Total	\$ 7,179,547	\$ 4,569,891	\$ 2,609,656

*1 The \$2.6 million includes Snowden Holdings, LLC contribution of \$75,000 for transportation and/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	\$ 42,980	\$ 3,806
Mobile Home Titling Tax	131,063	168,675	(37,613)
P/P State Reimbursement	6,526,528	6,526,528	-
Shared Expenses Comm.Atty.	591,202	546,042	45,160
Shared Expenses Sheriff	2,837,768	2,672,627	165,142
Shared Expenses Comm.of Rev.	240,124	220,914	19,210
Shared Expenses Treasurer	216,748	187,681	29,067
Shared Expenses Clerk	473,139	450,159	22,980
Public Assistance Grants	4,664,768	4,604,105	60,663
Litter Control Grant	29,546	33,510	(3,964)
Emergency Services Fire Program	451,239	396,432	54,807
Other Revenue From The Commonwealth	5,296	1,989	3,307
Four-For-Life Funds	101,966	100,734	1,232
DMV Grant Funding	27,874	20,131	7,743
State Grant Emergency Services	-	72,671	(72,671)
Sheriff's State Grants	430,385	134,614	295,771
Parks State Grants	17,509	36,049	(18,540)
JJC Grant Juvenile Justice	96,270	96,270	-
Rent/Lease Payments	235,477	216,107	19,370
Spay/Neuter Assistance State	3,559	4,112	(553)
Wireless 911 Grant	274,342	266,669	7,673
State Forfeited Asset Funds	9,964	5,724	4,239
Victim Witness-Commonwealth Office	152,616	187,405	(34,789)
State Funds Communications Center	14,867	177,053	(162,186)
Forest Sustainability Funds	37,191	-	37,191
Total	\$ 17,616,226	\$ 17,169,181	\$ 447,045

(7)

Federal Revenue	FY25	FY24	Increase/(Decrease)
Federal Forfeited Assets (DOJ)	\$ 31,419	\$ 1,947	\$ 29,472
Housing Illegal Aliens	1,650	20,998	(19,348)
Federal Funds Sheriff	24,260	28,686	(4,426)
Emergency Services Grant	773	4,450	(3,677)
Total	\$ 58,102	\$ 56,081	\$ 2,021

(8)

Expenditures Increased \$5.2 million.

Public Safety

Increased \$2 million and includes \$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 \$384,010 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 \$16 million.

	FY25	FY24	Increase/(Decrease)	
Transfer to School Operating	\$ 85,842,140	\$ 80,374,845	\$ 5,467,295	*1
Transfer to Debt Service Schools	\$ 13,557,689	\$ 13,557,689		
Transfer to School Construction	7,463,419	-	7,463,419	*2
Transfer to Debt Service - County	1,887,660	1,889,606	(1,947)	*3
Transfer to School Operating Capital	1,615,212	877,282	737,930	
Operational Transfers	(111,940)	(300,181)	188,241	
Transfer to Development / Transportation	464,789	-	464,789	*4
Reserve for Merit / COLA Increases	3,931	2,168	1,763	
Reserve for Capital	17,387,604	15,434,981	1,952,623	*5
Operational Contingency	-	290,080	(290,080)	*6
Total	\$ 128,110,502	\$ 112,126,469	\$ 15,984,033	

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)
75% of the School Operating	81,769,848	78,011,962	3,757,886
	\$ 85,842,140	\$ 80,374,855	\$ 5,467,285

***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
April 30, 2025

	FY25 4/30/2025	FY24 4/30/2024	Increase (Decrease)	
ASSETS				
Cash	\$ 14,787,004.36	\$ 13,763,986.50	\$ 1,023,017.86	*1
Receivable Arrears Pay Deferred	69,581.09	88,418.65	(18,837.56)	
GL controls (est. rev / est. exp)	(1,757,646.17)	(3,192,773.54)	1,435,127.37	
TOTAL ASSETS	\$ 13,098,939.28	\$ 10,659,631.61	\$ 2,439,307.67	
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	\$ 139,481.17	\$ 275,550.57	\$ (136,069.40)	
Undesignated Fund Balance	9,065,035.33	6,655,758.54	2,409,276.79	*2
TOTAL EQUITY	9,204,516.50	6,931,309.11	2,273,207.39	
TOTAL LIABILITIES & EQUITY	\$ 13,098,939.28	\$ 10,659,631.61	\$ 2,439,307.67	

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	25,349,724	24,757,349	\$ 592,375
YTD Expenditures	(22,936,344)	(23,307,167)	\$ 370,824
Excess (Deficiency) of revenue over expenditures	2,413,380	1,450,182	963,199
Adjusted Balance	\$ 9,065,035	\$ 6,655,759	\$ 2,409,277

Current Unrecorded Accounts Receivable	FY25
Prisoner Billing	\$ 26,078.88
Compensation Board Reimbursement 4/25	734,552.37
Total	\$ 760,631.25

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
 April 30, 2025

	Appropriated	FY25 4/30/2025 Actual	FY24 4/30/2024 Actual	YTD Actual Variance
REVENUES				
Credit Card Probation	\$ -	\$ 342.71	\$ 322.11	\$ 20.60
Interest	200,000.00	351,342.76	358,934.56	(7,591.80)
Salvage and Surplus	-	-	10,300.00	(10,300.00)
Supervision Fees	11,006.00	21,107.38	19,164.00	1,943.38
Drug Testing Fees	-	-	30.00	(30.00)
Work Release Fees	335,000.00	230,115.21	229,196.43	918.78
Federal Bureau Of Prisons	-	21,560.00	4,290.00	17,270.00
Local Contributions	8,188,389.00	8,188,389.00	8,367,458.00	(179,069.00)
Miscellaneous	20,000.00	17,988.21	16,729.29	1,258.92
Phone Commissions	545,000.00	436,185.58	429,829.40	6,356.18
Food & Staff Reimbursement	75,000.00	77,625.96	76,206.57	1,419.39
Elec.Monitoring Part.Fees	25,000.00	27,832.32	35,492.62	(7,660.30)
Share of Jail Cost Commonwealth	1,455,063.00	1,137,133.67	1,005,387.64	131,746.03
Medical & Health Reimb.	45,000.00	35,998.50	32,482.17	3,516.33
Shared Expenses CFW Jail	8,694,909.00	6,452,688.53	5,980,471.10	472,217.43
State Grants	542,690.00	526,965.00	497,435.00	29,530.00
Local Offender Probation	630,051.00	336,423.00	322,469.00	13,954.00
Pretrial Expansion Grant	349,269.00	249,910.00	260,515.00	(10,605.00)
Transfer From General Fund	7,238,116.00	7,238,116.00	7,110,636.00	127,480.00
TOTAL REVENUES	28,354,493.00	25,349,723.83	24,757,348.89	592,374.94
EXPENDITURES	30,251,620.34	22,936,343.66	23,307,167.23	(370,823.57)
Excess (Deficiency) of revenues over expenditures	(1,897,127.34)	2,413,380.17	1,450,181.66	963,198.51
Fund Balance per General Ledger		6,651,655.16	5,205,576.88	1,446,078.28
Fund Balance Adjusted to Reflect Income Statement		\$ 9,065,035.33	\$ 6,655,758.54	\$ 2,409,276.79
4/30/2025				

County of Frederick
FUND 12 LANDFILL
Balance Sheet
April 30, 2025

	FY25 4/30/2025	FY24 4/30/2024	Increase (Decrease)	
ASSETS				
Cash	\$ 48,766,063.81	\$ 44,275,664.57	\$ 4,490,399.24	
Receivables:				
Accounts Receivable	13,706.31	31,059.21	(17,352.90)	
Fees	963,120.15	915,892.69	47,227.46	*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	68,580,933.25	3,860,036.37	
Accumulated Depreciation	(45,368,422.71)	(43,320,450.41)	(2,047,972.30)	
GL controls (est. rev / est. exp)	(2,523,307.00)	(3,434,222.00)	910,915.00	
TOTAL ASSETS	\$ 74,223,444.48	\$ 66,980,191.61	\$ 7,243,252.87	
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	
Accrued VAC Pay and Comp Time Pay	196,780.90	191,812.45	4,968.45	
Accrued Remediation Costs	18,494,069.32	16,929,348.80	1,564,720.52	*2 Attached
Deferred Revenue Misc Charges	13,706.31	31,059.21	(17,352.90)	
Accrued Wages Payable	66,213.65	64,353.42	1,860.23	
TOTAL LIABILITIES	18,770,770.18	17,216,573.88	1,554,196.30	
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	45,594,232.30	39,905,175.73	5,689,056.57	*4 Attached
TOTAL EQUITY	55,452,674.30	49,763,617.73	5,689,056.57	
TOTAL LIABILITIES AND EQUITY	\$ 74,223,444.48	\$ 66,980,191.61	\$ 7,243,252.87	

Landfill Balance Sheet Supplemental Information
April 30, 2025

*1		FY25		FY24	Increase/(Decrease)
	Current month landfill fees charged	\$ 883,773.85	\$	822,389.18	\$ 61,384.67
	Outstanding delinquent account	\$ 165,279.36	\$	142,705.48	\$ 22,573.88

***2 Remediation Increase (Decrease)**

Post closure	\$ 699,347
Interest	865,374
Total	\$ 1,564,721

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

\$ -

Total **\$ -**

*4 Fund Balance Adjusted Summary	FY25	FY24	Increase/(Decrease)
Beginning balance per GL	\$ 43,814,549	\$ 40,750,750	\$ 3,063,799
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	37,316,528	3,974,714
YTD Revenue	11,224,285	10,080,488	\$ 1,143,797
YTD Expenditures	(6,921,295)	(7,491,840)	\$ 570,546
Excess (Deficiency) of revenue over expenditures	4,302,990	2,588,648	1,714,342
Adjusted Balance	\$ 45,594,232	\$ 39,905,176	\$ 5,689,057

County of Frederick
FUND 12 LANDFILL
Comparative Statement of Revenue, Expenditures, and Changes in Fund Balance
April 30, 2025

	Appropriated	FY25 4/30/2025 Actual	FY24 4/30/2024 Actual	YTD Actual Variance
REVENUES				
Credit Card Charges	\$ -	\$ 8,938.01	\$ 8,616.05	\$ 321.96
Interest on Bank Deposits	750,000.00	1,456,476.33	1,616,695.12	(160,218.79)
Salvage and Surplus	160,000.00	199,811.84	153,450.28	46,361.56
Sanitary Landfill Fees	8,991,300.00	7,396,215.53	6,708,366.72	687,848.81
Charges to County	-	569,235.85	519,735.53	49,500.32
Charges to Winchester	-	260,011.41	196,276.14	63,735.27
Tire Recycling	228,000.00	251,377.05	229,454.81	21,922.24
Reg. Recycling Electronics	80,000.00	28,380.00	28,480.01	(100.01)
Greenhouse Gas Credit Sales	30,000.00	166,706.31	121,793.08	44,913.23
Miscellaneous	-	27,810.00	27,997.00	(187.00)
Refunds Other	-	-	825.00	(825.00)
Renewable Energy Credits	315,360.00	431,263.71	155,355.00	275,908.71
Landfill Gas to Electricity	378,432.00	428,058.90	313,443.40	114,615.50
TOTAL REVENUES	10,933,092.00	11,224,284.94	10,080,488.14	1,143,796.80
EXPENDITURES				
Operating Expenditures	\$ 8,299,976.00	\$ 4,470,966.66	\$ 3,633,805.02	\$ 837,161.64
Capital Expenditures	5,156,423.00	2,450,328.13	3,858,035.37	(1,407,707.24)
TOTAL EXPENDITURES	13,456,399.00	6,921,294.79	7,491,840.39	(570,545.60)
Excess (deficiency) of revenue over expenditures	(2,523,307.00)	4,302,990.15	2,588,647.75	1,714,342.40
Fund Balance Per General Ledger		41,291,242.15	37,316,527.98	3,974,714.17
Statement 4/30/2025		\$ 45,594,232.30	\$ 39,905,175.73	\$ 5,689,056.57

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Finance Committee
Agenda Item Detail
Meeting Date: May 21, 2025
Agenda Section: Items For Information Only

Title: The Finance Director provides the General Fund Unreserved Fund Balance Report ending May 13, 2025.

Attachments:
[FY2025_FundBalance.pdf](#)

County of Frederick, VA
Report on Unreserved Fund Balance
Ending May 13, 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)	
VJCCCA 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)	
COR refund - Eastern Supply	(47,719)	
COR refund - Valley Proteins	(22,030)	
COR refund - Undisclosed Veteran	(11,358)	
June primary election	(50,000)	
Accrued FEMA grant	(22,126)	
		(20,031,196)

Fund Balance, May 14, 2025 **48,065,060**