

**Board of Supervisors**  
 Paul V. Milde, III, Chairman  
 Meg Bohmke, Vice Chairman  
 Jack R. Cavalier  
 Wendy E. Maurer  
 Laura A. Sellers  
 Gary F. Snellings  
 Robert "Bob" Thomas, Jr.  
 Thomas C. Foley  
 County Administrator

## Finance, Audit & Budget Committee Meeting Agenda

March 21, 2017 - 12:30 PM  
 Conference Room A/B/C - Second Floor

**Committee Members: Chairman Wendy Maurer, Jack Cavalier, and Bob Thomas**

Agenda Item	
1.	Authorize public hearings <ul style="list-style-type: none"> <li>a. CY2017 tax rates</li> <li>b. FY2018 budgets</li> <li>c. FY2018-2027 CIP</li> </ul>
2.	Ups/downs
3.	CSA
4.	Merchant's Capital
5.	PDR and the changes to Financial Policies <ul style="list-style-type: none"> <li>a. All roll back taxes set aside for PDR</li> <li>b. A portion of the Year-end set aside designated for PDR</li> </ul>
6.	Fire & Rescue overtime
7.	Other items <ul style="list-style-type: none"> <li>▪ Cash Reconciliation Summary Report</li> <li>▪ North Stafford High School locker bay discussion</li> </ul>

FAB03212017



**FINANCE, AUDIT AND BUDGET COMMITTEE MEETING**  
**BUDGET WORKSESSION**  
**MARCH 21, 2017**

Authorize the Public Hearings (R17-74)

Resolution 17-74 authorizes the County Administrator to advertise public hearings on the proposed calendar year tax rate; the FY2018 Budget; and the FY2018-2028 Capital Improvement Program (CIP). By approving the advertisement, the time line requirements for the public hearing and adoption of the tax rate will allow the Commissioner of the Revenue and the Treasurer time to review, analyze and distribute property tax bills.

The advertisements must be seven days prior to the public hearings. If authorized, staff will submit advertisements to be printed in the Free Lance Star for publication on Tuesday, March, 28, 2017.

As of the date of the Proposed Budget, the School Board had not approved a CIP; therefore, the School's projects were identical to those in the FY2017 Adopted Budget. There were no entries for the schools in FY2028. The school staff is proposing to the School Board a CIP that has place holders for their projects that are not currently underway. It also includes Moncure Elementary School Rebuild and FY2018 infrastructure. At the Joint School Board/Board of Supervisor's meeting on March 15, 2017, it was requested that the CIP be noticeably marked that the School's projects are only a place holder. The County and Schools are working jointly to restructure the CIP. An equitable process that benefits the citizens will shape future CIP submissions. Attachment 1 is a draft version of the CIP, with the above changes.

Ups/Downs

Since the Proposed Budget, staff has identified changes that will be incorporated into the budget that will be presented for adoption.

The Proposed Budget Ups and Downs adds the DMV Revenue and Expenditure which is in keeping with prior year's budgeting practice.

The Compensation Board, in accordance with the Governor's FY2018 Budget, has published updated FY2018 estimates. This estimate includes a 2% increase for constitutional officers and their Compensation Board funded positions. Because the Proposed Budget includes a 2% COLA for all employees, the County has met this requirement. The adjusted revenue from the original projections to the estimates published on March 10, 2017 increase revenue by \$32,912.

The Compensation Board also identified a salary compression plan for sheriffs for the Compensation Board funded positions. Sworn officers will receive \$80 for each full year of service above three and not to exceed 30 years; and non-sworn officers will receive \$65 for each full year of service above three and not to exceed 30 years. The Proposed Budget includes \$620,000 to address target market adjustments and compression. This is an increase of \$53,590.

The Fire and Rescue increase in overtime has been further analyzed and adjusted on the ups and downs.

Below are the changes to the Proposed Budget.

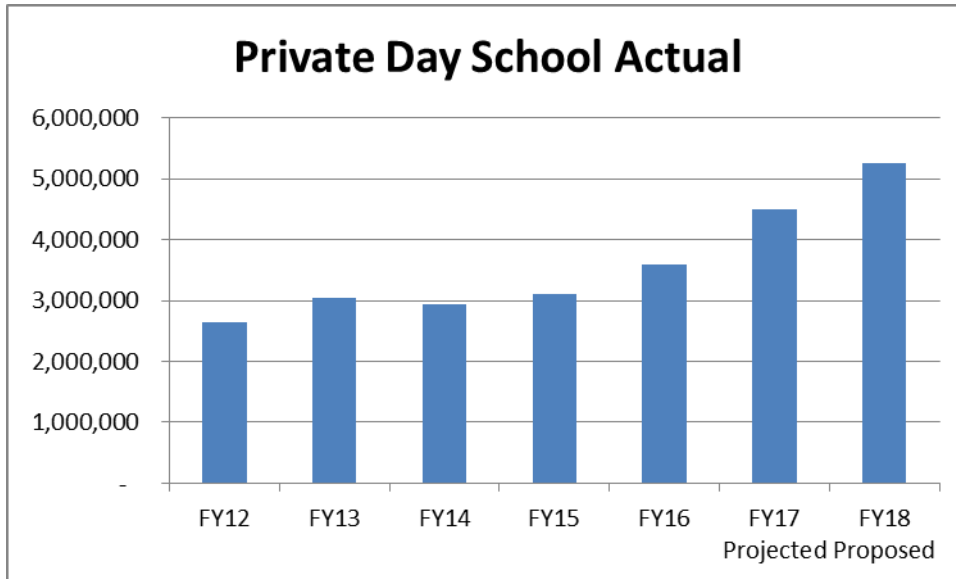
**FY2018 Proposed Budget Ups and Downs**

	Revenues	Expenditures	Difference	Comments
<b>Proposed Budget:</b>	<b>285,963,657</b>	<b>285,963,657</b>	<b>0</b>	
DMV Revenue	37,000	37,000	-	
Compensation Board - Adjustments	32,912		32,912	
Compensation Board - Sheriff Compression Pay	53,590		86,502	
Reduction of Fire and Rescue Overtime		(100,000)	186,502	
			186,502	
			186,502	
			186,502	
Subtotal:	286,087,159	285,900,657	186,502	

Children’s Services Act (CSA)

The public/private day school committee, comprised of 2 Board of Supervisors and 2 School Board members, along with the County Administrator and School Superintendent, met on March 15th, 2017 to discuss the escalating costs of private day school placements. The committee reviewed data and trend analysis from the State Office of Children’s Services with regard to the impact of rising private day school costs across the Commonwealth. Additionally, the committee reviewed research information on how other localities within the Commonwealth are best configuring local matching funds to encourage maintaining students in the least restrictive settings. The committee further discussed potential solutions in furthering the existing partnership between local government and the school system. The committee determined to accomplish the long range work that is necessary to impact these costs they needed further analysis of information and will convene in June to review additional data collected by staff. Staff is meeting with Supervisor Snellings on Tuesday morning and further information will be provided for private day school at the FAB related to the discussion on use of funds.

Children’s Services Act (CSA) Continued



Merchant’s Capital Tax

The Proposed Budget has a 25% decrease in Merchant’s Capital Tax. This is projected to be a \$243,000 reduction of revenues. Resolution 17-75 to establish a calendar year tax rate lists Merchant’s Capital Tax at the reduced rate of \$0.38 per \$100 of assessed value, rather than the previous rate of \$0.50.

The table below provides fiscal year data for Merchant’s Capital Tax.

<b>Fiscal Year</b>	<b>Amount</b>
2016	\$ 972,319
2015	\$1,012,003
2014	\$ 982,179
2013	\$ 929,651
2012	\$ 894,478

Purchase of Development Rights (PDR) and Changes to the Principles of High Performance Financial Management

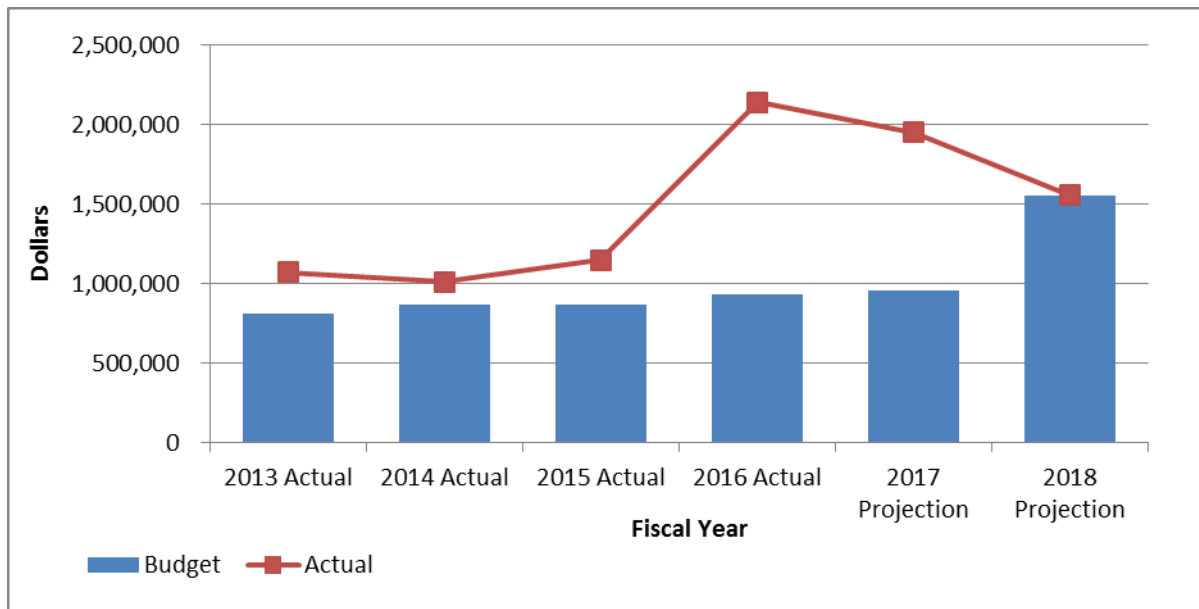
The Proposed Budget assumes that all Roll Back Taxes will provide a funding source for future PDR. Currently, the Board’s policy is that the first \$80,000 provides funding for the General Fund expenditures. If the Board approves this change, the Principles of High Performance Financial Management (“the finance policy”) will be amended. A draft of the change is provided:

Rollback Tax Revenue ~~in excess of \$80,000~~ will be dedicated to the County’s Purchase of Development Rights and land conservation programs.

The Proposed Budget includes the assumption that \$250,000 will be designated from year-end’s positive results of operations for further fund the PDR. If approved, the financial policy should be amended to include this commitment.

Fire and Rescue Overtime Analysis

Fire and Rescue’s overtime is a complex matter and involves several various projections. Over the course of the past several years, overtime has increased based on a variety of factors. These include managed attrition and needing to maintain minimum service levels within the County. The chart below provides a history of adopted budget and actual overtime expenditures.



The table below reports the various types of overtime and the budget impact. Since the Proposed Budget additional analysis has been conducted. The original additional overtime has been reduced by \$100,000 to take into account the SAFER grant positions. These positions will have the FLSA overtime paid by the grant. Generally, newly trained staff attribute very little time to the other categories of overtime.

<b>FY2018 Base Salary Summary 24 Hour</b>				
		<b>Hours Estimated for Each Position</b>	<b>Total Dollars all Positions</b>	<b>FICA</b>
1	Hours Salary without FLSA	2,740	6,722,359	514,260
2	Mandatory Scheduled Shift OT (FLSA) Included in Base Salary	172	429,466	32,854
3	<b>Total Budget for Base Salary</b>	<b>2,912</b>	<b>7,151,825</b>	

<b>FY2018 Overtime Summary</b>				
		<b>Hours Estimated for Each Position</b>	<b>Total Dollars all Positions</b>	
4	Mandatory Scheduled Shift OT (FLSA)	86	201,182	15,390
5	Holiday Pay	156	381,132	29,157
6	Premium Pay	35	86,559	6,622
7	Vacation Coverage	360	639,510	48,923
8	Academy		85,125	6,512
9	Training		102,088	7,810
10	Physicals and various other activities		111,225	8,509
11	SAFER Grant funded overtime		(100,000)	(7,650)
<b>FY2018 Estimated Total Overt-time Budget</b>			<b>1,506,821</b>	<b>122,922</b>
<b>Current FY2017 Overtime Budget</b>			<b>(955,000)</b>	<b>(73,058)</b>
<b>Additional Overtime Need FY2018</b>			<b>551,821</b>	<b>49,864</b>
<b>Total Overtime and FICA</b>			601,685	
<b>FY2018 Proposed Increase in Overtime</b>			<b>600,000</b>	

Notes:

- 1 Staff that work in fire stations work 24 hour rotations. Generally, this creates 10 shifts one month and 9 shifts in the following month.
- 2 Due to the schedule, 172 hours of overtime can be expected annually to be compliant with FLSA requirements and is part of the base salary.
- 3 This is the base salary for staff in the fire stations.
- 4 This represents the 1/2 time portion related of the FLSA overtime.
- 5 All staff in fire stations receive 8 hours of holiday pay (i.e. 13 holidays x 8 hours x 1.5)
- 6 The projection assumes 1/3 of staff working will receive 8 hours of premium pay.
- 7 The projection includes an assumption that vacations will be covered by fellow staff and impact overtime.
- 8 The projection includes an assumption for the overtime to be incurred for staff that work at the Career and Volunteer Training Academy.
- 9 The projection includes an assumption of overtime to be incurred for training such as Water Rescue, Rescue Task Force, etc.
- 10 The projection includes an assumption of overtime to be incurred for required to backfill for physicals, shift change, late calls.
- 11 SAFER grant funded staff's FLSA overtime will be paid by the grant and assumes this group will have limited additional overtime.

## Other

It is recommended the financial policy be amended to reflect the County has achieved, and will continue to maintain, the 3% pay-as-you-go capital project funding. A draft of the change to the financial policy is provided:

An amount equivalent to ~~1%~~ 3% of general government expenditures will be set aside for pay-as-you-go capital projects. ~~, with a goal of 3% by July 1, 2017.~~

The state revenue for the School system, based on the General Assembly's budget, increases the revenue from the Superintendent's proposed budget by \$1,701,852.

# Summary of Bond Funded Projects

**\*\*The County and Schools are working jointly to restructure the Capital Improvement Program.  
School projects are a placeholder\*\***

Funding for these projects is subject to Board's Principles of High Performance Financial Management Debt Limitations

Agency	Projects	Opening Date (CY)	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total This Period
Public Safety	Fire & Rescue Training Center	2020	0	0	0	6,397,000	0	0	0	0	0	0	6,397,000
	Fire & Rescue Station 14	2017	6,570,670	0	0	0	0	0	0	0	0	0	6,570,670
	Fire & Rescue Station - New	2023	0	0	0	0	664,000	9,368,000	0	0	0	0	10,032,000
Parks <sup>3</sup>	Duff McDuff Green Park	2021	0	0	0	0	1,627,000	13,020,700	0	0	0	0	14,647,700
	Patawomeck Park Phase 2	2024	0	0	0	0	283,000	3,960,000	0	0	0	0	4,243,000
	New and Renovated Park Amenities	on-going	0	0	0	1,100,000	2,300,000	2,600,000	2,600,000	2,600,000	2,600,000	1,957,700	15,757,700
Public Works	Courthouse <sup>1</sup>	2022	0	0	0	66,387,000	0	0	0	0	0	0	66,387,000
	Library #4	2028	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
Transportation <sup>3</sup>	Transportation Bonds	on-going	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
Subtotal County Projects			\$6,570,670	\$0	\$0	\$73,884,000	\$4,874,000	\$28,948,700	\$2,600,000	\$2,600,000	\$2,600,000	\$3,957,700	\$126,035,070
School Projects <sup>2</sup>	To Be Determined		\$17,299,587	\$4,350,000	\$3,400,000	\$4,827,743	\$7,861,300	\$44,470,000	\$34,705,000	\$18,535,039	\$23,600,000	\$18,775,300	\$177,823,969
Subtotal County Projects			\$17,299,587	\$4,350,000	\$3,400,000	\$4,827,743	\$7,861,300	\$44,470,000	\$34,705,000	\$18,535,039	\$23,600,000	\$18,775,300	\$177,823,969
Total All Projects			\$23,870,257	\$4,350,000	\$3,400,000	\$78,711,743	\$12,735,300	\$73,418,700	\$37,305,000	\$21,135,039	\$26,200,000	\$22,733,000	\$303,859,039

Bond Funded Summary (master lease not included)			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total
County			\$6,570,670	\$0	\$0	\$73,884,000	\$4,874,000	\$28,948,700	\$2,600,000	\$2,600,000	\$2,600,000	\$3,957,700	\$126,035,070
Schools			\$17,299,587	\$4,350,000	\$3,400,000	\$4,827,743	\$7,861,300	\$44,470,000	\$34,705,000	\$18,535,039	\$23,600,000	\$18,775,300	\$177,823,969
	Total Borrows		\$23,870,257	\$4,350,000	\$3,400,000	\$78,711,743	\$12,735,300	\$73,418,700	\$37,305,000	\$21,135,039	\$26,200,000	\$22,733,000	\$303,859,039
	Availability Limit		24,189,000	17,665,000	42,839,000	33,247,000	18,129,000	70,973,000	29,517,000	18,940,000	25,627,039	22,733,000	303,859,039
	Cumulative (Deficit)/Surplus		318,743	13,633,743	53,072,743	7,608,000	13,001,700	10,556,000	2,768,000	572,961	0	0	

Debt Service		FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Existing Bond Debt Service		44,151,756	42,739,808	40,964,240	39,124,841	38,140,176	36,156,402	34,128,553	33,047,850	32,916,075	32,265,661
New Bond Debt Service			1,997,000	2,361,000	2,646,000	9,233,000	10,299,000	16,443,000	19,565,000	21,334,000	23,526,000
Total Bond Debt		\$44,151,756	\$44,736,808	\$43,325,240	\$41,770,841	\$47,373,176	\$46,455,402	\$50,571,553	\$52,612,850	\$54,250,075	\$55,791,661

<sup>1</sup>Courthouse project represents concept A1 (all three Courts in one building). \$4.6M will be funded with cash.

<sup>2</sup>School projects are to be determined.

<sup>3</sup>Referendum Required

\*Bonds will be sold in the Spring of 2017 for Animal Shelter, Parks and Transportation.



**General Fund Expenditures Increases - List of High to Low**

	<u>Total Cost</u>	<u>Revenue Offset</u>	<u>Net Cost</u>	
<b>Schools Transfer Increase</b>	\$ 2,834,837		\$ 2,834,837	
<b>Required/Obligated</b>				
Debt Service - County	1,588,934		1,588,934	Required/Obligated
Overtime F&R	700,000		700,000	Required/Obligated - under further review
Courthouse/SAFER Ramp up	559,700		559,700	Addresses future obligation
CSA	760,000	438,467	321,533	Required/Obligated/Mandated
Payroll Adjustments from FY17	319,230		319,230	Required/Obligated
Radio System upgrade Contract	278,000		278,000	Required/Obligated
Fixed Contract Increases	201,427		201,427	Required/Obligated
Additional Funding - Cash Capital 3% Guideline	180,000		180,000	Required/Obligated - per policy
Workers Compensation	150,000		150,000	Required/Obligated
FY2017 Initiative Continuing into FY2018	133,735	5,022	128,713	Required/Obligated
Corrections	94,951		94,951	Required/Obligated
Vehicle Replacement Program	50,000		50,000	Addresses future obligation
<b>Sub-Total</b>	<b>5,015,977</b>	<b>443,489</b>	<b>4,572,488</b>	
<b>Compensation</b>				
County - COLA	1,049,000		1,049,000	Behind Market/Joint Comp Initiative
Continued market adjustments	620,000		620,000	Behind Market/Joint Comp Initiative
<b>Sub-Total</b>	<b>1,669,000</b>	<b>-</b>	<b>1,669,000</b>	
<b>Other new expenses</b>				
New Position Requests	774,820	297,120	477,700	2 Sheriff's Deputies w/start-up cost; IT-Security; Communications
Economic Development (From Merch's Capital)	243,000		243,000	Investment for future revenue; add'l rev of 243K eliminated w/tax reduction
Partner Agencies/Library	91,540		91,540	Supports regional recommendations
Grant Funds	23,324	23,324	-	No cost
<b>Sub-Total</b>	<b>1,132,684</b>	<b>320,444</b>	<b>812,240</b>	
<b>Grand Total</b>	<b>\$ 10,652,498</b>	<b>\$ 763,933</b>	<b>\$ 9,888,565</b>	

## UNFUNDED (non-schools) REQUESTS

Row Labels	Sum of Budget Amount
New Personnel Sheriff	1,666,647
New Personnel Fire and Rescue	1,110,596
Body Cameras	464,088
Motor Vehicle	367,062
New Personnel Planning	323,505
New Personnel Public Works-Stormwater	205,234
Equipment	128,150
New Personnel PRCF	105,951
Night Differential	99,000
New Personnel Information Technology	97,587
Technology	95,000
Maintenance Services	90,500
New Personnel Courts	86,873
Seminars and Conferences and Training	56,300
Program	10,400
Materials/Supplies	5,800
Furniture	3,500
Communications	3,500
Travel	2,576
<b>Grand Total</b>	<b>4,922,269</b>

Department Input Detail

Dept	Exp	Description 1	DPT	Description 2	Miscellaneous Data	Budget Amount	Notes
		Seminars and Conferences and Training			Seminars and Conferences and Training	56,300	
		Body Cameras			Personnel for Body Cameras	261,390	
		Body Cameras			Operating for Body Cameras	172,870	
		Maintenance Services			Maintenance Services	45,500	
		Communications			Communications	3,500	
		Travel			Travel	2,576	
3120	6014	Program		Operating	NARCAN REPLENISHMENT COST/CMM	5,400	
7115	6007	Materials/Supplies		Repairs & Maintenance	MATERAIL FOR LAKE MOONEY PARK GRAVEL/PAVERS	5,000	
7111	6027	Program		Recreational	OUTDOOR FAMILY MOVIE PROGRAM SMS	5,000	
7111	6027	Equipment		Recreational	ADA RECREATIONAL EQUIPMENT TO PROVIDE INCLUSIVE	5,000	
		Materials/Supplies			Materials/Supplies	800	
3120	6031	Equipment	Sheriff	Machinery & Equipment	RADAR UNITS - REPLACEMENTS /CMM	10,950	Deputies radar and start replacement cycle
		Night Differential			NIGHT Differential for Patrol and Communications Officers	99,000	
1245	3320	Maintenance Services		Contracts	RISK ASSESSMENT STUDY - TOS	25,000	CTO want to know where weaknesses are. can be done as part of every other year using \$30,000 on line 2 of 3320
4110	3320	Maintenance Services		Contracts	MISC CONTRACTS FOR TREE TRIMMING,SIGNS,ETC	20,000	
1245	3320	Technology		Contracts	HANSEN CONSULTING - TOS	15,000	One-Time
1245	6017	Technology		Computer-Software	MICROSOFT O365 PILOT 100 LICENSES - TOS	25,000	Removed - Team decision not to implement county wide at this time
8110	6031	Technology		Machinery & Equipment	IPADS FOR BZA MAEMBERS - DK	9,000	Planning Commission has I-pads - IT looking into creating a policy. Removed until we here back from IT
9401	8105	Motor Vehicle	Sheriff	Motor Vehicle & Equip-REP	REPLACEMENT VEHICLE COST TO OFFSET THE DIFFERENCE PROVIDED IN CAPITAL PROJECTS (\$617,000) AND THEESTIMATED \$1,000,000 NEEDED TO KEEP CURRENT FLEETVEHICLE WITHIN MILEAGE STANDARDS/CMM	200,000	
3120	6888	Body Cameras		New Personnel Costs	EQUIPMENT FOR THE NEW BODY WORN CAMERA COORDINATOR	14,828	
3120	3320	Body Cameras		Contracts	BODY CAMERA - ONE TIME START UP EXPENSES	15,000	
3412	8105	Motor Vehicle	Capital	Motor Vehicle & Equip-REP	REPLACEMENT FOR VEHICLE CPW 003 DUE TO HIGH MILEAGE, RUSTY UNDERCARRAGE (PER FLEET SERVICES) AND CONTINUING HIGH REPAIR COSTS FOR THE PAST TWO BUDGET CYCLES	20,131	Could be included in the proposed vehicle replacement program (Proposed program \$75,000)
9405	8234	Motor Vehicle	Capital		REPLACE TRUCKS PRCF BLS	69,800	Could be included in the proposed vehicle replacement program (Proposed program \$75,000)
3415	8105	Motor Vehicle	Capital	Motor Vehicle & Equip-REP	REPLACEMENT FOR VEHICLE CPW-016 DUE TO HIGH MILEAGE (131,296) AND CONTINUING HIGH REPAIR COSTS IN EXCESS OF \$5,000 SINCE FY15. DELAYED REARDIFFERENTIAL REPLACEMENT (DUE TO HIGH COST), WHICH AUTOMOBILE MANUFACTURER RECOMMENDS VEHICLE REPLACEMENT RATHER THAN REPAIR (PJS)	20,131	Could be included in the proposed vehicle replacement program (Proposed program \$75,000)
1231	8205	Motor Vehicle	Capital	Motor Vehicles & Equipment	NEW VEHICLE TO REPLACE 19 YEAR OLD TRUCK ESTIMATED AMOUNT - COULD BE MORE DEPENDING ON MAKE & MODEL	22,000	Could be included in the proposed vehicle replacement program (Proposed program \$75,000)
1231	3320	Technology			MANATRON/PROVAL = UPGRADE FEE FOR PROVAL 9.0	5,000	
1231	3320	Technology			IMPORT AGENT - ADD ON FEATURE FOR LASERFICHE	5,000	
1245	5230	Technology		Phone	ADDITIONAL REDUNDANT INTERNET PIPE -TOS	36,000	
9405	8234	Equipment	Capital		REPLACE EQUIPMENT MOWERS BLS	97,000	Parks has a equipment replacement program in Cash Capital for these items (Program \$75,000)
9405	8234	Furniture	Capital		REPLACE ROUND TABLES AT ROWSER SMS	3,500	
9405	8234	Equipment	Capital		REPLACE COMMERCIAL FREEZER/FRIDGE @ ROWSER SMS	10,000	
9405	8234	Equipment	Capital		ENCLOSED TRAILER TO HAUL/STORE KAYAKS SMS	5,200	
9405	8234	Motor Vehicle	Capital		VAN FOR COMMUNITY REC	35,000	Could be included in the proposed vehicle replacement program (Proposed program \$75,000)
1245	1021	New Personnel Information Technology		Contingency-New Personnel	Database Administrator	97,587	
2111	1021	New Personnel Courts		Contingency-New Personnel	1 LAW CLERK SALARY AND BENEFITS	86,873	
3110	1021	New Personnel Sheriff		Contingency-New Personnel	NEW ANIMAL CARETAKER/DATA ENTRY POSITION/CMM	52,343	
3118	1021	New Personnel Sheriff		Contingency-New Personnel	2 NEW FULL TIME DEPUTY SHERIFF I - CP/CS	134,732	
3120	1021	New Personnel Sheriff		Contingency-New Personnel	8 NEW FULL TIME DEPUTY SHERIFF I - FIELD OPERATION	773,888	
3120	1021	New Personnel Sheriff		Contingency-New Personnel	4 NEW FULL TIME DEPUTY SHERIFF - INVESTIGATOR IPOSITIONS 3 SPECIAL INVESTIGATIONS 1 COMPUTER CRIMES/CMM	469,044	
3141	1021	New Personnel Sheriff		Contingency-New Personnel	4 ADDITIONAL FULL TIME TELECOMMUNICATORS \$57,672 EACH - SALARY AND BENEFITS /CMM	236,640	
3240	1021	New Personnel Fire and Rescue		Contingency-New Personnel	Lieutenant	335,085	add to level 308
3240	1021	New Personnel Fire and Rescue		Contingency-New Personnel	Master Technician	296,809	add to level 308
3240	1021	New Personnel Fire and Rescue		Contingency-New Personnel	Fire Rescue 24 HR Technician II	478,702	add to level 308
3414	1021	New Personnel Public Works-Stormwater		Contingency-New Personnel	ADDITION OF STORMWATER MANAGEMENT TECHNICIAN (PJS)	75,602	
3414	1021	New Personnel Public Works-Stormwater		Contingency-New Personnel	Construction Project Manager for Stormwater	129,632	
7125	1021	New Personnel PRCF		Contingency-New Personnel	DISTRICT SUPERVISOR FOR EMBREY MILL PARK UPDATED BY KAH 1-12-2017	105,951	
8110	1001	New Personnel Planning		Salaries-Regular	SENIOR ADMIN ASSOCIATE - DK	52,077	
8110	1001	New Personnel Planning		Salaries-Regular	PLANNER - DK	75,941	
8110	1001	New Personnel Planning		Salaries-Regular	CULTURAL RESOURCE SPECIALIST - DK	88,401	
8110	1001	New Personnel Planning		Salaries-Regular	STORMWATER ENGINEER - DK	107,086	

4,922,269

Stafford County  
Cash Reconciliation Summary Report  
As of January 31, 2017

Treasurer balance	\$	260,256,617.02
Finance balance from H.T.E. and Munis		<u>299,943,531.88</u>
Difference	\$	39,686,914.86

Reconciling items:

School and County payroll 12/1	10,043,560.72
School Nutrition	9,502,078.44
Specific account vs fund differences, SNAP, OPEB	(2,838,069.89)
School payroll includes taxes & ICMA July to January	(32,626,546.09)
School VRS July to December	(17,889,861.27)
Debt Service US Bank County	(1,668,409.68)
School Anthem Medical and Dental wires	(3,710,409.54)
County Anthem wire	51,247.74
School Pcard	(30,318.18)
Interest earned not in Munis fund 60	33,146.01
School deposits needing reclassification	(565,927.83)
Voided checks	12,856.18
Miscellaneous items less than \$ 500	(261.47)
 Total reconciling items	 (39,686,914.86)

Unreconciled difference (0.00)