



COUNTY of FREDERICK


Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

E-mail: cshiffle@co.frederick.va.us

TO: Finance Committee

FROM: Cheryl B. Shiffler, Finance Director 

DATE: September 19, 2008

SUBJECT: Finance Committee Agenda

The Finance Committee will meet in the First Floor Conference Room at 107 North Kent Street on Wednesday, September 24, 2008 at 8:00 a.m.

1. Mr. Jon Turkel will present the findings and recommendations of the County's energy audit. The County Administrator has also provided, as requested, information and justifications on County vehicles used for commuting. See attached information, p. 1 – 20.
2. The Superintendent of Recreation requests a General Fund supplemental appropriation in the amount of \$2,482.36. This amount represents funds raised for the Blue Ridge Youth Soccer Association. No local funds required. See attached memo, p. 210.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$17,940.24. This amount represents FY08 unspent State and Federal forfeited asset funds. No local funds required. See attached memo, p. 22 – 23.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$350 for donations received by the department. No local funds required. See attached memo, p. 24 – 25.

5. The MIS Director requests a General Fund supplemental appropriation in the amount of \$28,600. This amount represents funds remaining in FY08 budget that are request to carry forward for software licenses, software upgrades and a possible mobile education center. See attached memo, p. 26.
6. The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$1,000. This amount represents a donation and is requested to be appropriated for use in education outreach efforts. No local funds required. See attached memo, p. 27.
7. The Sanitary District Manager requests a Shawneeland Fund supplemental appropriation in the amount of \$109,566.25. This amount represents a re-appropriation for a salt storage building and a carry forward of unused funds to replace vandalized bus stops. See attached memo, p. 28 – 32.
8. The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$30,000. This amount represents a carry forward of funds to complete improvements at the Double Toll Gate citizens' convenience site. See attached memo, p. 28 – 32.
9. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$12,000. These funds are reserved proffer funds and are needed to cover payments for the 2007 and 2008 lease of the Greenwood Road citizens' convenience site. See attached memo, p. 28 – 32.
10. The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$1,270. This amount represents a carry forward of remaining FY08 funds donated by local businesses to support the Litter-Thon. See attached memo, p. 28 – 32.

11. The EDC Director requests a General Fund supplemental appropriation in the amount of \$37,954.80. This amount represents NetTech Center funds for last fiscal year. No local funds required. See attached memo, p. 33.

12. The Winchester Regional Airport Director requests an Airport Capital Fund supplemental appropriation in the amount of \$1,206,000. The County's share of the capital appropriation would require a General Fund supplemental appropriation in the amount of \$110,055. See attached memo, p. 34 – 36.

13. The County Administrator requests a Landfill Fund supplemental appropriation in the amount of \$871,785. These funds represent part of the BFI settlement and were approved by the Board of Supervisors to be returned to the localities, but not appropriated. See attached memo, p. 37 – 38.

14. The County Administrator requests a General Fund supplemental appropriation in the amount of \$540,506 to be allocated to operational contingencies. The amount represents the County's portion of the BFI settlement. See attached memo, p. 39.

15. The County Administrator requests a General Fund supplemental appropriation in the amount of \$455,700 which represents a carry forward of unspent FY08 transportation funds. See attached information, p. 40.

16. The County Administrator requests a General Fund supplemental appropriation in the amount of \$10,700. This amount represents a carry forward of unspent FY08 professional services funds which will be used for legal, lobbying, audit and other professional services. See attached memo, p. 41.

17. The County Administrator provides an updated lease agreement for space on the Our Health campus. See attached information, p. 42 – 44.

18. The School Finance Director requests a School Operating Fund supplemental appropriation in the amount of \$378,264. This amount represents \$28,264.78 in obligated funds and \$350,000 in remaining School Operating unobligated funds unspent in the FY08 budget that is requested to be appropriated for increased fuel prices. See attached memo, p. 45 – 46.
19. The School Finance Director requests a School Capital Project Fund supplemental appropriation in the amount of \$802,619.17. This amount represents remaining unobligated FY08 School Operating funds that are requested to be appropriated to the School Capital Fund. See attached memo for projects, p. 45 – 46.
20. The School Finance Director provides FY08 year end information and is available for discussion. See attached information, p. 47 – 69.
21. The Finance Director provides FY08 year end information and is available for discussion. See attached information, p. 70 – 85.

Information Only

1. A letter of appreciation was received from the Northern Virginia 4-H Educational and Conference Center. See attached letter, p. 86.
2. FY08 year end outstanding encumbrances are provided for the County and the Schools. See attached information, p. 87 – 103.
3. The Registrar provides information on the reimbursement by the State of Virginia for the cost of conducting the primary election. See attached memo, p. 104.

Energy Audit Presentation

(handout at meeting)



John R. Riley, Jr.
County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Board of Supervisors
FROM:	John R. Riley, Jr., County Administrator
SUBJECT:	Take Home Vehicle Assignments
DATE:	June 27, 2008

Given the challenges in preparing the FY 2008-2009 budget along with the increased gasoline expense, gas is at or above \$4.00 per gallon, I requested a justification from department directors for all assigned vehicles that are used by employees to commute to and from work and are housed outside of Frederick County. After reviewing the responses received, it is my belief that all take home assignments are justified as removal of these vehicles would drastically affect our ability to respond during various emergencies. I am still weighing the alternative to have those vehicles that have extensive commutes outside the boundaries of Frederick County to park at the boundary or reimburse the County for mileage outside of the County.

I have attached for your information copies of all of the responses I received. Please review the attached and let me know if you have any suggestions or recommendations relative to my determination. You will note that Parks and Recreation decided to return their assigned vehicles to the Parks and Recreation departmental motor pool.

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

JRR/jet

Attachment



John R. Riley, Jr.
County Administrator

540/665-5666

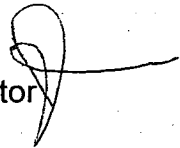
Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO: File

FROM: John R. Riley, Jr., County Administrator 

DATE: June 25, 2008

RE: Vehicle Assignment

The County Administrator is assigned a county vehicle for official business. Various responsibilities include evening meetings and spontaneous calls due to weather emergencies and catastrophic occurrences such as fires and related events. The vehicle is not used for personal use.

JRR/tjp



COUNTY of FREDERICK

MEMORANDUM

Kris C. Tierney
Assistant County Administrator

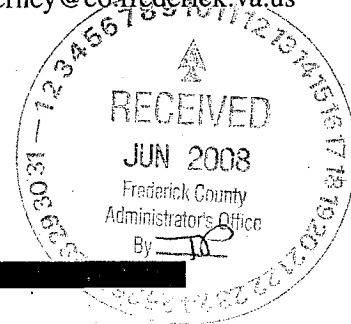
540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

TO: John R. Riley, Jr., County Administrator
FROM: Kris C. Tierney, Assistant County Administrator *[Signature]*
RE: Maintenance Supervisor - Take Home Vehicle Justification
DATE: June 5, 2008



Per the directive in your May 28th memorandum we are requesting that our Maintenance Supervisor be permitted to continue to take his assigned County vehicle home.

Our Maintenance Supervisor is in a 24 hour on call position with responsibility for the Animal Shelter, Public Safety Building, Administration Buildings, Old County Courthouse and the Old Gainesboro School. These facilities total roughly 200,000 square feet. Should there be issues with any of the facilities or their systems (mechanical, electrical, heating, ventilation, air conditioning, alarm systems, etc.) the Supervisor may be expected to report to the facility at any time of the day or night. We would submit that the nature of this position qualifies his use based on the language of 5.3.1 of the proposed Vehicle Fleet Management Policy.

Rec. 6-24-08 M



COUNTY of FREDERICK

MEMORANDUM

Kris C. Tierney
Assistant County Administrator
540/665-5666
Fax 540/667-0370
E-mail:
ktierney@co.frederick.va.us

TO: John Riley, Jr., County Administrator
FROM: Kris C. Tierney, Assistant County Administrator *[Signature]*
RE: Maintenance - Take Home Vehicle- follow up information
DATE: June 24, 2008



You requested additional information regarding the mileage driven outside Frederick County by Steve Richman our Maintenance Supervisor, the frequency with which he is called in on off-hours, and the frequency with which the Head Custodian in called in on off-hours.

The round trip mileage out of the County is approximately 26 miles (13 miles each way). While we have not kept records of the number or nature of after hour's calls, we have now implemented procedures and will begin to do so moving forward. Since January of this year we estimate that the Maintenance Supervisor has been called in from home about 10 times. These calls were primarily dealing with issues at the Animal Shelter and PSB. There have been at least two trouble alarms at PSB, as well as at the Court House and a couple water leaks or alarms at County Administration buildings (CAB).

Barbara Kline our head custodian has reported to the CAB close to 20 times this calendar year. A number of these were scheduled visits to meet contractors or technicians doing work on the building during off-hours (fire pump testing, elevator work etc.). We had ongoing trouble with one of our automatic door locks which resulted in repeated visits in off-hours back in the late winter. Other issues have been such things as a toilet running, hot water heater shorting out, or miscellaneous alarms. Typically Barbara responds to issues at the Court House or CAB as she knows these building and their systems quite well, while Steve deals with the Animal Shelter and PSB and more complex issues that arise at any of the facilities.

Regarding the use of a take home vehicle, a couple of points which seem relevant are 1) Steve's vehicle is parked in a garage overnight at his residence as opposed to be left outside elsewhere and 2) the vehicle contains tools which are sometimes needed to work on whatever problem is encountered when arriving at the facility responded to. If the vehicle is not taken home additional time will be spent traveling to the PSB to get the vehicle in order to have the tools to respond to the CAB, Animal Shelter or Court House.

Please let me know if you need any additional information or would like to discuss.

KRT:Memos 2007-2008 JR vehicle just2



Division of Court Services
317 South Cameron St.
Winchester, VA 22601

540/665-5633
Fax 540/678-0730

MEMORANDUM

To: John R. Riley, Jr. – County Administrator
From: Scott Anderson - Division of Court Services Director
Subject: County Vehicle Use
Date: June 11, 2008



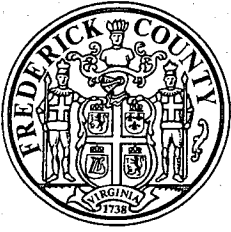
In response to your memo of May 28, 2008, no employees of the Division of Court Services take home a county vehicle on a regular basis. Depending on where an employee lives, a county vehicle may be taken home overnight to accommodate travel the next day.

Many of the meetings, training sessions, conferences etc. that staff must attend are held out of the area, usually in the Richmond or Charlottesville areas. Rather than traveling overnight and incurring the cost of a hotel, employees are allowed to take a vehicle home. Again, this depends on where they live. This enables them to leave from home early the next morning to make their meeting. I would estimate that this happens once a month or less.

Employees are not allowed to use a county vehicle for personal use. They must drive straight home, to the meeting the following day, then return the vehicle to our office following their meeting.

Please contact me if you have any questions.

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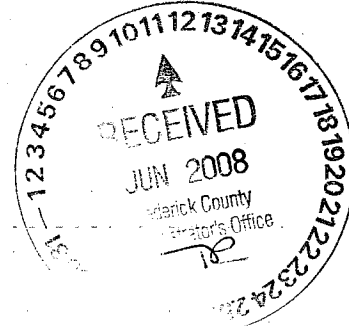


COUNTY of FREDERICK

Parks and Recreation Department
James M. Doran, Director
540-665-5678
FAX: 540-665-9687
www.co.frederick.va.us
e-mail: fcprd@co.frederick.va.us

MEMO

To: John R. Riley, Jr., County Administrator
From: James M. Doran, Director
Subject: Vehicle Use Justification
Date: June 11, 2008



As our operation has evolved, it is not as necessary for our Parks Managers or Superintendent of Parks and Maintenance to take home a county vehicle. There are situations which require them to periodically go to the park after their regular work day and on weekends; however, we have taken steps over the years that quite frankly make these visits more the exception than the rule. These vehicles will be returned to the department motor pool prior to the end of this fiscal year.

The only other Parks and Recreation position that is assigned a vehicle is the Director. This assignment was made because of the number of visits I make to our many program sites and park areas during "non work" hours. The department conducts over 360 programs annually at over 30 sites and I see it as my responsibility to be available to respond to situations as needed, visit programs to evaluate activities and staff, support staff, talk to the program participants and parents, and to have an overall understanding of how the Parks and Recreation Department is responding to the wants and needs of the county residents. I visit the county parks or recreation programs held at various sites an average of 75 to 100 times annually on weekends or after the traditional work hours. The attention I give to our programs and parks during these times has a positive impact on the quality of service offered the community. Staff understands there is a standard for all programs and facilities and know they will be evaluated by the Director at any given time. When you conduct as many activities as we do, with the number of part-time and seasonal employees, and volunteers we use, it is important to employ random oversight by the administration. Because the majority of our activities occur "after hours" and almost continuously, having a vehicle available when it is convenient for the Director benefits the county and the people we serve.

Although I am not sure there is any substitute for this kind of attention to detail, we completely understand the need to control costs and beginning July 1, 2008, the vehicle assigned to me will also be returned to the department motor pool. Please be assured that we will make the management adjustments necessary to ensure the

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Vehicle Use Justification
June 11, 2008

quality of service is maintained.

If you have any questions or need additional information, please let me know.



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Timothy L. Welsh
Deputy Chief
Operations Division

MEMORANDUM

TO: John R. Riley, County Administrator
FROM: Timothy L. Welsh, Acting Chief *TW*
SUBJECT: Take Home Vehicles
DATE: June 20, 2008



I submit this justification for use of Commuting in a County Vehicle "out of County". As the Acting Chief of the Department, previous and/or subsequent duties as the Deputy Chief of Operations, it is necessary or requested to utilize a County vehicle to attend meetings, conduct County business after hours, and respond to emergency incidents when necessary. As the senior supervisor for the Department it is also necessary to interact with Department employees at the 10 assigned stations throughout the County. Several of these stations are visited frequently, while traveling to and from the workplace.

My residence is located 13 miles from the County line on Rt.127/29 in Hampshire County, West Virginia. The Commuting in County Vehicles policy requires approval for such travel and I hope that I have provided adequate information for your decision.

Volunteer Coordinator

The Volunteer Coordinator often conducts County business after normal working hours. She visits and works with many of the Volunteer Stations and their Administrative Staff on recruiting, retention, fundraising activities and attends meetings of the Chief's Workgroup and Fire and Rescue Association. She regularly visits or has appointments that require her to report for work prior to arriving at her office. She is assigned a 2006 Impala which is often left at the Public Safety Building when she has to pick up and transport her child.

Life Safety Division

The Life Safety Division is challenged with providing twenty-four hour/seven day a week coverage for the investigation of fires, explosions, and general complaints of burning and commercial blasting. Because of these duties, it requires the Fire Marshals to respond to incidents after hours in a timely manner. There have been several documents and discussions

with the Volunteer Chiefs to reduce the number of unnecessary responses from the Fire Marshal's office, as well as provide early notification to reduce response time.

Each of the Fire Marshal vehicles carries important investigative equipment that should not be unattended for long periods of time.

Chief Fire Marshal Linaburg

Deputy Chief Linaburg is currently assigned a 2004 Chevrolet Tahoe with take home capabilities off of Senseny Road. As a Chief Officer for the Department, Deputy Chief Linaburg is subjected to being on-call twenty four (24) hours per day, responding to emergency incidents after hours, investigation of vehicle accidents and personal injuries involving career personnel after hours, and attending meetings after hours on a regular basis. Deputy Chief Linaburg also serves on the Winchester/Frederick County Regional Hazardous Materials Response Team which is contracted through the Virginia Department of Emergency Management capable of responding throughout the Region and the Frederick County Sheriff's TAC Team.

Assistant Fire Marshal Bauserman

Fire Marshal Bauserman is currently assigned a 2007 Ford Explorer with take home capabilities off of Carpers Pike Rt.259, seven miles from the County Line . FM Bauserman is subjected to being on-call twenty four (24) hours per day, responding to emergency incidents after hours, for investigation of fires, explosions and complaints. FM Bauserman also serves on the Winchester/Frederick County Regional Hazardous Materials Response Team which is contracted through the Virginia Department of Emergency Management capable of responding throughout the Region and the Frederick County Sheriff's TAC Team.

Assistant Fire Marshal Neal

Fire Marshal Neal is currently assigned a 2002 GMC Pickup with take home capabilities to Front Royal, (40 miles round trip per day). FM Neal is subjected to being on-call twenty four (24) hours per day, responding to emergency incidents after hours, for investigation of fires, explosions and complaints. FM Neal also serves on the Winchester/Frederick County Regional Hazardous Materials Response Team which is contracted through the Virginia Department of Emergency Management capable of responding throughout the Region.

Assistant Fire Marshal Showers

Fire Marshal Showers is currently assigned a 2002 GMC Pickup with take home capabilities to Brush Creek Road in Frederick County. FM Showers is subjected to being on-call twenty four (24) hours per day, responding to emergency incidents after hours, for investigation of fires, explosions and complaints. FM Showers also serves on the Winchester/Frederick County Regional Hazardous Materials Response Team which is contracted through the Virginia Department of Emergency Management capable of responding throughout the Region.

The Training Division of the Fire and Rescue Department currently has three (3) passenger style vehicles, one (1) pumper, and eight (8) trailers assigned to the Division to facilitate delivery of education to the Frederick County Fire and Rescue System as well as provide emergency response capabilities when needed. Deputy Chief Oliver and his staff regularly participate as a staff person, instructor, and facilitator for career training opportunities during normal business hours, and conducts the same type of training opportunities for volunteers after normal business hours and on weekends routinely. The normal night classes range from 1800 hours to 2230 hours and weekend classes run from 0700 hours to 1700 hours. The majority of the practical training courses are taught at the Winchester Regional Fire Training Center and/or various other locations throughout the County that require reporting to these locations without reporting to the Frederick County Public Safety Building. As well, these vehicles were purchased and designed for towing the Division Trailers.

Deputy Chief Larry A. Oliver

Deputy Chief Oliver is currently assigned a 2004 Chevrolet Tahoe with take home capabilities to Front Royal, Virginia (40 miles round trip per day). As a Chief Officer for the Department, Deputy Chief Oliver is subjected to being on-call twenty four (24) hours per day, responding to emergency incidents after hours, investigation of vehicle accidents and personal injuries involving career personnel after hours, and attending meetings after hours on a regular basis. Deputy Chief Oliver also serves as the County's Secondary Team Leader for the Winchester/Frederick County Regional Hazardous Materials Response Team which is contracted through the Virginia Department of Emergency Management capable of responding throughout the Region.

Deputy Chief Oliver currently serves on the Fire Instructor Curriculum Development Committee for the Virginia Department of Fire Programs representing the Frederick County Fire and Rescue Department and the Northern Shenandoah Valley which requires travel to meetings on a monthly basis. Deputy Chief Oliver routinely attends meetings in Northern Virginia and the Shenandoah Valley to maintain a knowledge level of current events in the training arena as well as gather information to bring back to the Department to facilitate training of our career and volunteer personnel.

Lieutenant Keith A. Jenkins

Lieutenant Jenkins is currently assigned a 2006 Chevrolet Silverado Pickup with take home capabilities to Inwood, West Virginia. Lieutenant Jenkins also serves as the County's Primary Team Leader for the Winchester/Frederick County Regional Hazardous Materials Response Team which is contracted through the Virginia Department of Emergency Management capable of responding throughout the Region.

Lieutenant Kelly R. Whitacre

Lieutenant Whitacre is currently assigned a 2004 Chevrolet Silverado Pickup that is staged at Fire Station #15 (Round Hill Community V.F.R.C., Inc.). [REDACTED]

[REDACTED] Lieutenant
Lieutenant Whitacre also serves on the Department's Information Technology Committee and is responsible for maintaining the system at any given time period which creates travel opportunities to any of the fire and rescue stations located in Frederick County.



WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD
WINCHESTER, VIRGINIA 22602
(540) 662-2422

Memorandum



To: John R. Riley, Jr., Administrator, County of Frederick
From: Renny Manuel, Executive Director *RM*
Date: June 11, 2008
Re: Vehicle Fleet Management Policy

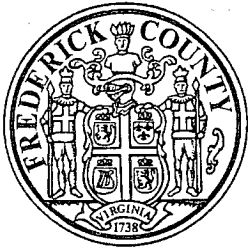
The Winchester Regional Airport Authority owns numerous vehicles licensed for off road use with government tags however only one vehicle is assigned to a staff member to take home after hours on a regular basis.

David M. Foley, Airport Operations Supervisor, has been assigned an airport owned vehicle for use in 24/7 response to the airport.

Mr. Foley's position requires him to respond to the airport for all types of operational problems that occur after hours ranging from computer invoicing problems to problems with airfield lighting or fueling, aircraft accidents/incidents, electrical problems with t-hangars or airport owned/maintained buildings, automatic gates not functioning or any type of security problems. He is also required to be at work for snow removal or deicing tasks during the winter months on a 24/7 basis.

He consented to being assigned a vehicle and agreed to have it processed as a taxable benefit as a condition of being provided the vehicle in accordance with the policy of Frederick County since July 2006.

Mr. Foley is a resident of Frederick County and resides in Stephens City, Virginia.



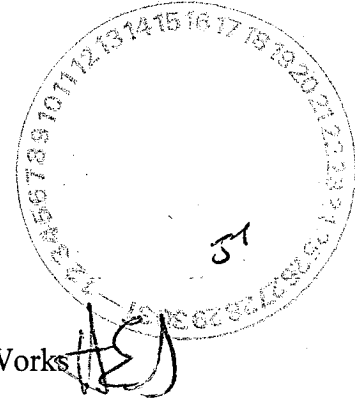
MEMORANDUM

TO: John R. Riley, Jr., County Administrator

FROM: Harvey E. Strawsnyder, Jr., P.E., Director of Public Works

SUBJECT: Vehicle Fleet Management Policy

DATE: June 13, 2008



In response to your request dated May 28, 2008, I am providing the following justification to support the practice of certain employees taking county vehicles home. I have attached a list of those employees which currently enjoy this privilege. I have also highlighted those individuals which live outside of Frederick County. Because of the broad diversification of the public works department, I have provided separate justification under the following headings: Inspections, Public Works, Landfill and Shawneeland.

Inspections

The inspections department currently has ten (10) employees that take vehicles home. All of these employees routinely perform inspections in the morning before coming to the office and on their way home. Our current automated scheduling system assigns an inspector to an area that is in close proximity to his home travel route. This procedure has allowed us to reduce travel costs significantly.

All personnel who are assigned a vehicle that is taken home are required to respond to emergency calls related to structural damage, power outages and gas leaks. They are also required to perform certain inspections after normal work hours. During the past year, the staff worked at least 267 hours responding to emergency calls, after hours inspections and complaints.

Our inspection staff currently use handheld computers to document routine inspections. This procedure allows the staff to upload and download information at several wireless locations throughout Frederick County. This method enables the inspection staff to start and end their work day from remote locations without coming to the main office. We believe that this method of reporting information has also allowed us to save travel costs and maximize the staff time.

Four of the inspectors have elected to work four (4) – ten hour days which further reduces

Vehicle Fleet Maintenance Policy

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travel costs.

We believe that the use of vehicles by the inspection staff to commute to and from home meets the intent of paragraphs 5.3.1 and 5.3.2 of the proposed vehicle fleet management policy.

Public Works

Vehicles are currently assigned to the director, deputy director, civil engineer, gypsy moth coordinator, solid waste coordinator and his assistant. The director, deputy director and civil engineer are part of the department's emergency response team and are required to respond to emergency events including, but not limited to, snow storms, floods, structural problems, blast damage and any other related incident. Because a majority of the work performed by public works is located outside of the county office buildings, the above staff is required to report to various sites on a regular basis. These sites include projects at the landfill, Shawneeland, and the animal shelter as well as numerous development sites throughout Frederick County.

The above positions do not typically report to the main office on a daily basis. In many instances, our day starts at one site and ends at another within Frederick County.

The gypsy moth coordinator position includes the monitoring of biosolids. A majority of this position's time is spent in the field and in many instances on weekends and after normal working hours. We have found that it is much more efficient for the gypsy moth coordinator to start and end the day at their home rather than waste time travelling to and from the main office before reporting to the field assignment. We also believe that allowing this position to use a county vehicle is more cost effective than paying mileage which was the past practice.

The solid waste coordinator and his assistant oversee the convenience sites located within Frederick County. They also coordinate the current waste hauling contract. They, not only, supervise 22 part-time employees, but also, perform routine maintenance. They are required to respond to emergencies which include fires, equipment repairs, staff shortages/illnesses, and weather related events such as snow/ice storms. The solid waste coordinator and his assistant typically share on-call duties every other weekend. Therefore, it is a necessity that they take a vehicle home. They also respond to after hour emergencies because the sites are open from 7:00 a.m. until 6:00 p.m. every day except Wednesday (closed) and Sunday (10:00 a.m. until 3:00 p.m.) In the past year, the two (2) employees referenced above responded to 125 instances outside of normal work hours.

Landfill

Only four (4) staff members at the landfill take vehicles home. These personnel include the landfill manager, environmental manager, environmental technician and the chief mechanic. Even though the landfill has set hours of operation, it is routinely necessary to monitor the leachate treatment facility and gas flare system after normal work hours.

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Vehicle Fleet Maintenance Policy

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June 13, 2008

The staff regularly responds to emergencies at all hours. These emergencies include power outages, floods, ice/snow storms, equipment malfunctions and fires. Lately, some after hour surveillance has been required to deter trespassing. The complexity of our numerous permits (solid waste, air and water discharge) has dictated the need for conducting business after normal work hours. We believe assigning certain employees vehicles that can be used to commute to and from home is beneficial to the safety and efficient operation of the landfill complex.

During the past years, the landfill staff recorded 62 separate events which dictated the need for someone to respond after normal work hours. In some cases, these events required two (2) staff members to insure safety. These events ranged from emergencies such as power outages, ice/snow and floods to leachate effluent sampling and/or releases which are required to be monitored on a daily basis.

Shawneeland

The use of a vehicle to commute to and from home is limited to the sanitary district manager who is ultimately responsible for the road maintenance and dam safety in Shawneeland. The use of a vehicle for this purpose was part of the compensation package for the sanitary district manager. It is also imperative that the manager respond to all emergencies including ice/snow storms, flooding, high winds, fires, road damage and bleeding roads. Past experience has indicated that snow storms do not necessarily occur during daylight work hours. In fact, the staff at Shawneeland has worked many long nights including weekends and holidays pushing snow and treating icy roads. Unfortunately, because of the limited number of staff, the primary emergency response falls on the shoulders of the manager. Therefore, it is a necessity that he be provided a vehicle that is capable of reaching Shawneeland regardless of the conditions.

HES/rls

Attachments: as stated

cc: file

VEHICLE LISTING
MAY 2008

DESCRIPTION	ASSIGNED TO & TAG NUMBER	TITLE	VIN
INSPECTIONS			
2007 CHEVROLET COLORADO	Mark Fleet		IGCCS19EX78190333
* 2004 GMC CANYON 4X4	John Trenary; 118-679L	BUILDING OFFICIAL	IGTDT136248190650
2006 CHEVROLET COLORADO	Larry DeHaven; 131-636L		IGCCS196368202331
2006 CHEVROLET COLORADO	Garland McDonald; 131-640L		IGCCS196268202806
* 2007 CHEVROLET COLORADO	Dee Fox; 136-033L;		IGCCS19EX78162905
2006 CHEVROLET CANYON	Kirby Place; 130-750L		IGCCS196368133169
2003 FORD RANGER XL	Bob Werner		IFTYR14U93PB75533
2003 FORD RANGER PICKUP	Mike Puffinberger; 107-980L		IFTYR14V93TA06385
* 2005 GMC CANYON	Sam Yost		IGTCS196358126916
2006 CHEVROLET COLORADO	Tom Marple; 131-639L		IGCCS196168206958
ENGINEERING			
2002 FORD EXPLORER	Ed Strawsnyder; 106-113L	DIRECTOR	IFMZU72E12UB08132
* 2002 CHEVROLET BLAZER	Joe Wilder; 107975L	DEPUTY DIRECTOR	IGNDT13W22K146607
2003 CHEVROLET BLAZER	Michael Newlin; 112-523L	CIVIL ENGINEER	IGNDT13X43K167324
1993 DODGE W150 1/2 TON P/U	Tom Cooper; 24-003L	ASST. TO SOLID WASTE COORDINATOR	IB7HM16Y5FS263125
* 2006 FORD 4X4 PICKUP	Richard Devinney; 131-611L	SOLID WASTE COORDINATOR	IFTNF215X6EB19471
2006 GMC CANYON 4X4	Laura Shifflett; 130745L	GYPSY MOTH COORDINATOR	IGTDT136268122027
LANDFILL			
2001 DODGE 2500 4X4 PICKUP	Steve Frye; 105-202L	LANDFILL MANAGER	3B7KF26Z81M558721
1998 GMC PICKUP	Ron Kimble; 37-169L	ENVIRONMENTAL MANAGER	IGTGK24R4WZ536077
* 1999 FORD F250 PICKUP	Gary Bolstridge; 37-740L	CHIEF MECHANIC	IFTNF21L5XEE52113
1994 FORD RANGER	J.C. Metcalf; 21-471L	ENVIRONMENTAL ASSISTANT	IFTCRI5U7RTA83930
SHAWNEELAND SANITARY DISTRICT			
* 2007 FORD F350 PICKUP	Kevin Alderman; 136-023L;		IFTWX31967EB15959

*THESE EMPLOYEES LIVE OUTSIDE OF FREDERICK COUNTY

VEHICLE USE OUTSIDE OF FREDERICK COUNTY

EMPLOYEE NAME	HOME ADDRESS	ROUND TRIP MILEAGE OUTSIDE OF FREDERICK COUNTY	VEHICLE MPG	COMMUTING COST PER YEAR OUTSIDE FREDERICK COUNTY BASED ON 225 DAYS PER YEAR @ \$4 PER GALLON
John Trenary	Bunker Hill, WV	6	21.3	\$254.00
Sam Yost	Unger, WV	2	21.3	\$85.00
Dee Fox	Riverton Area, Warren Co.	14	19.4	\$649.00
Joe Wilder	Capon Bridge, WV	2	19	\$95.00
Richard Devinney	Inwood, WV	16	14 (F250)	\$1,028.00
Gary Bolstridge*	Unger, WV	10	14 (F250)	\$643.00
Kevin Alderman**	Augusta, WV	30	14.8 (F350 Diesel)	\$1,824.00

*Gary is our chief mechanic at the landfill. Gary currently drives a Ford F250 to commute to and from the landfill. He occasionally uses the service truck to commute to Shawneeland to work on the sanitary district's equipment.

**Kevin Alderman lives near Augusta, WV. His total one-way commute from his home to Shawneeland is 27 miles (approximately 15 miles in WV).

FREDERICK COUNTY SHERIFF'S OFFICE

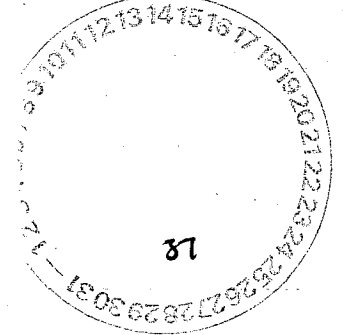


ROBERT T. WILLIAMSON
Sheriff

MAJOR R.C. ECKMAN
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/722-4001



June 12, 2008

John R. Riley, Jr.
County Administrator
107 N. Kent Street
Winchester, VA 22601

RE: Vehicle Fleet Management Policy

Dear John:

This memo is in response to your memo dated 5/23/08, "Vehicle Fleet Management Policy".

On Thursday, June 5th, at my departmental staff meeting I outlined some in-house policy changes dealing with the use of county owned vehicles due to the skyrocketing fuel prices.

Effective 6/5/08 all patrol vehicles, on duty, are to be parked for one (1) hour each per shift or the Supervisor has the option of parking one (1) for the entire shift. This requires the doubling up of a unit for the specified time period or that unit being assigned to paper work, etc...at the office. In addition, all personal use of county vehicles has been suspended. Vehicles are to be used only for county business (duty assignment, court or training).

I'm currently considering putting all administrative staff on four (4) 10-hour days thus eliminating the need for the vehicle use 1 day a week.

Letter: Mr. Riley
REF: Vehicle Fleet Management Policy
Page 2

There are currently five (5) county owned take home vehicles allowed out of the county. They are as follows:

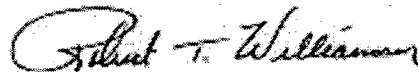
<u>Deputy</u>	<u>Address</u>	<u>Justification</u>
Dep. Doug Sardelis	Clarke County – approx. 2 miles across the line on Rt 7	Member of the Tactical Response Team with assigned equipment available for call out
Dep. Chris Hockman	Shenandoah County – 1 mile from the line	Member of the Tactical Response Team with assigned equipment available for call out.
Dep. Pat Saville	Capon Bridge, WVA	Member of Underwater Search & Rescue Team. Subject to call out for emergency response.
Inv. Bob Dean	Strasburg	Criminal Investigator. Subject to emergency call out.
Inv. K. C. Bohrer	WVA – on Va/Wva line	Criminal Investigator. Subject to emergency call out.

(All other take home vehicles are parked within Frederick County or the City of Winchester).

I know that you are very aware that police vehicles are a strong deterrent to crime when parked within communities. It has also been documented on numerous occasions the necessity of having vehicles available in the time of crisis in which to deliver our services.

I am very conscious of the large capital outlay that our motor vehicle fleet is to Frederick County, for that reason we will continue to monitor motor vehicle use and look for ways to reduce costs.

Respectfully submitted,



Sheriff Robert T. Williamson

RTW/asw



WINCHESTER
FREDERICK COUNTY
VIRGINIA EDC



DATE: June 13, 2008
TO: John R. Riley, Jr., County Administrator
FROM: Patrick Barker, Executive Director
RE: Vehicle Fleet Management Policy

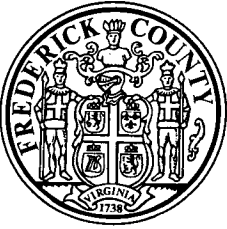
The Economic Development Commission only has one (1) county fleet vehicle assigned to an employee, myself and it vehicle has been assigned to me since early 2002. I take this vehicle home to my residence within the City of Winchester. The one-way distance from the EDC office and my residence is slightly less than two (2) miles. The vehicle continues to be used in the efficient and effective operation of County business.

I feel the practice of taking the vehicle home daily should continue principally due to the scheduling nature of new business visits. One use of this vehicle is for touring prospective new business contacts around the community. While many of these visits are planned, they often will change at the last minute and will commence in the early morning hours. Moreover, many other new business visits develop overnight and occur in the before and after normal business hours. If required to travel to the parking garage to retrieve the county fleet vehicle, my ability at arrive to the visits in a punctual manner would be jeopardized.

The somewhat unpredictability of new business appointments and relatively short distance to my residence should justify continuation of this practice. This practice will assist conducting County business in efficient and effective manner. If you require additional information, please let me know.

Your Move. Our Commitment.

45 East Boscawen Street ▲ Winchester VA 22601 ▲ 540-665-0973 ▲ Fax 540-722-0604 ▲ www.winva.com



COUNTY of FREDERICK

Parks and Recreation Department
James M. Doran, Director
540-665-5678
FAX: 540-665-9687
www.co.frederick.va.us
e-mail: fcprd@co.frederick.va.us

M E M O R A N D U M

TO: Chris Konyar
Superintendent of Recreation

FROM: Tavis Laws
Program Supervisor

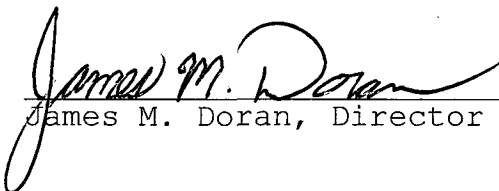
SUBJ: 4 v 4 Event proceeds and Donation

DATE: August 14, 2008

Frederick County
RECEIVED
AUG 19 2008
Finance Department

Frederick County Parks and Recreation and Blue Ridge Youth Soccer Association worked cooperatively on the 4v4 Sportsfest Soccer Tournament. This event is a fund raiser for the Blue Ridge Youth Soccer Association field improvement fund to be used for improvements of Frederick County fields. After all expenses were met for both events, \$ 2,482.36 was raised for this organization.

FCPRD is requesting \$ 2,482.36 be transferred from revenue code 1613-08 to expenditure code 7104-5413-00 for a \$ 2,482.36 check payable to Blue Ridge Youth Soccer Association.


James M. Doran, Director

21

107 North Kent Street
Winchester, VA 22601

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Sharon Kibler, Asst. Director
FROM : Sheriff Robert T. Williamson
SUBJECT : Carry Over of Funds; Forfeited Asset Funds
DATE : August 21, 2008

We are requesting the carry forward of STATE and FEDERAL Forfeited Asset funds from the Fiscal 07-08 budget to the current Fiscal budget, FY 08-09, in the following amounts:

STATE Forfeited Funds	Balance \$3,643.09
FEDERAL Forfeited Funds	Balance \$14,297.15

Thank you.

A handwritten signature in cursive script that reads 'Robert T. Williamson'.

RTW/asw

Forfeited Assets

FY	Revenues		Expenditures		Transfers		Year Ending Balances	
	State	Federal	State	Federal	State	Federal	State	Federal
	3-010-024040-0045	3-010-033010-0020	010-31020-5413-007	010-31020-5413-008				
2004							752.46	715.54
2005	8,153.85	6,201.86	2,255.95	0.00	8,795.00	0.00	(2,144.64)	6,917.40
2006	13,795.10	17,035.15	0.00	0.00	9,200.00	1,500.00	2,450.46	22,452.55
2007	5,212.84	11,898.29	38.18	0.00	0.00	17,995.00	7,625.12	16,355.84
2008	3,155.80	12,138.31	2,589.83	495.00	4,548.00	13,702.00	3,643.09	14,297.15

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Finance Department

FROM : Sheriff R. T. Williamson *RTW*

SUBJECT : Donation to Department

DATE : September 3, 2008

10 CR

3-010-18990-0006

Attached please find a check made payable to this department in the amount of \$50.00 from Bryan and Debra LeFew. This represents a donation to the department to use where most needed. We are requesting this amount be appropriated into our operating budget for police supplies; 3102-5409-00.

Thank you.

RTW/asw

Attachment



Frederick County Sheriff's Office



ROBERT T. WILLIAMSON
Sheriff

MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Support Check from PetCo Foundation
DATE : September 3, 2008

10CR
3-010-18990-0006

Attached please find a check from PETCO Foundation in the amount of \$300.00. This check represents support for equipment from an application completed and submitted by one of our Animal Control Deputies.

This check has been earmarked for equipment, namely laser thermometers, and we are requesting this amount be appropriated into our operating budget line for police supplies; 3102-5409-00, for the purchase of this equipment.

Thank you.

RTW/asw

Attachment



COUNTY OF FREDERICK

Information Technologies

Charles B. Tyson, Jr. – MIS Director

540/665-5620

Fax: 540/722-2169

E-Mail: BTyson@co.frederick.va.us

MEMORANDUM

To: Finance Committee

From: Charles B. Tyson, Jr. MIS Director Information Technologies

Date: August 25, 2008

Re: Budget Carry Forward

I would like to request a carry forward from last years budget in the amount of \$28,600.00. This amount would be held over from line item 10-12200-9001. This amount is needed to pay for the transfer of software licenses from the old AS/400 to the new AS/400 and for backup tapes for the new system. This will cost approximately \$3,500.00. The balance of the money will be used by IT for either licenses for the exchange server, help desk software upgrade, wireless Board Room access, server room upgrades or a possible mobile education center. The \$3,500.00 amount needs to be placed in 10-12200-5413-001. The remaining amount should be placed in 10-12200-5413-000.

26

107 North Kent Street
Winchester, Virginia 22601



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Cheryl B. Shiffler
Director of Finance

FROM: Gloria M. Puffinburger
Solid Waste Manager

THROUGH: Harvey E. Strawsnyder Jr., P.E.
Director of Public Works

RE: Deposit of Donation Check

DATE: August 8, 2008

I would like to request that the following donation in the amount of \$1,000 be deposited to revenue line item 3-010-019040-0010DT. I would also like to request that the funds be transferred to Refuse Collection expenditure line item 10-4203-5412-00 (Education and Recreation) so that it might be utilized for educational outreach efforts.

The funds are part of Volunteer Day celebrated in June by the local offices of HSBC/Beneficial Mortgage Co. during which bankers worked at one of the county's convenience centers on several environmental projects.

Rebuilding Together, Inc.

19013

6/12/2008

PAY TO THE ORDER OF Frederick County Clean Sweep

\$**1,000.00

One Thousand and 00/100*****

DOLLARS

Void after 90 days

Frederick County Clean Sweep
c/o Cloria Puffinburger
107 N Kent Street
Winchester, VA 22601

Coyne M. ...



MEMORANDUM

TO: Cheryl B. Shiffler, Director of Finance

FROM: Harvey E. Strawsnyder, Jr., P.E., Director of Public Works *HES*

SUBJECT: Carry Forward Requests

DATE: September 3, 2008

The public works committee met on August 26, 2008, and unanimously endorsed the following carry forward requests:

- a) **Shawneeland (16-8108):** The sanitary district manager requested a total carry forward amount of \$109,566.25 as outlined in the attached memorandum dated June 27, 2008. (**Attachment 1**).
- b) **Refuse Collection (10-4203):** The solid waste manager requested a total carry forward of \$30,000 from the Fiscal Year 2007/2008 refuse collection budget to complete improvements at the Double Toll Gate citizens' convenience site. (**Attachment 2**).

In addition to the above items, I am requesting the following supplemental appropriations to the current Fiscal Year 2008/2009 budgets.

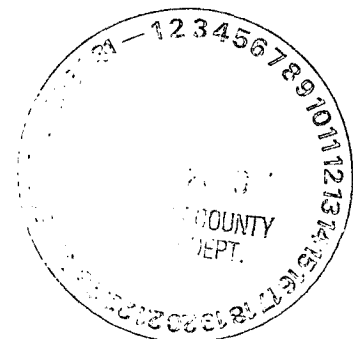
- 1) **Refuse Collection Budget (10-4203):** The attached memorandum dated September 2, 2008, requests a supplemental appropriation in the amount of \$12,000 to cover payments for the 2007 and 2008 lease of the Greenwood Road citizens' convenience site. Funding for these payments should be taken from "Solid Waste Proffers" and placed in refuse collection expenditure line item 10-4203-9003-00 – Lease/Rent of Land. (**Attachment 3**).
- 2) **Litter Control Budget (10-4205):** The attached memorandum dated August 18, 2008, requests a carry forward (supplemental appropriation) of \$1,270 to be place in line item 10-4205-3010-00. This amount represents funds donated in Fiscal Year 2007/2008 by local businesses to support Litter-Thon. (**Attachment 4**).

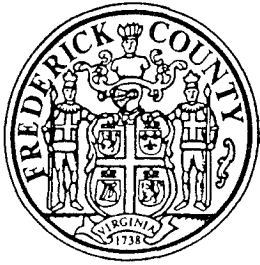
HES/rls

Attachments: as stated

cc: file

28





COUNTY of FREDERICK

Sanitary District of Shawneeland

Kevin Alderman
District Manager

Office: 540/877-1035
Fax: 540/877-1361

MEMORANDUM

TO: Harvey E. Strawsnyder Jr., P.E., Director of Public Works
FROM: Kevin C. Alderman, District Manager, Shawneeland Sanitary District *KCA*
SUBJECT: Carry forward of funds FY 2008-2009
DATE: June 27, 2008

I am requesting that the unused funds from line item 16-8108-8800-00- Buildings in the amount of \$95000.00 be carried over into the FY 2008-2009 budget. The amount of the carry over will make it possible to construct the Aggregate/Salt Storage Building that had been a capital improvement request in the FY 2007-2008 budget. The construction of this shed would allow storage for the snow removal chemicals. Currently, the chemicals are stored out in the open area of the maintenance lot which results in a loss of material do to the weather.

Also, I am requesting that the unused funds from line item 16-8108-8900-00 -Other Improvements be carry forward into the FY 2008-2009 budget in the amount of \$14566.25. This carryover will make it possible to replace the current bus stops that have been vandalized and are in poor condition. This request has been recommended and approved by the Shawneeland Sanitary Advisory Committee.

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

KCA/kgs

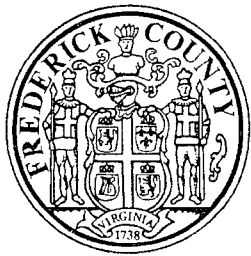
cc: file

COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682



MEMORANDUM

TO: Harvey E. Strawsnyder, Jr., P.E.
Director of Public Works

FROM: Gloria M. Puffinburger
Solid Waste Manager *[Signature]*

RE: Carry Forward Request;
Refuse Collection Budget

DATE: July 2, 2008

I would like to request that a total of \$30,000 be carried forward from the 07/08 fiscal year Refuse Collection (10-4203) budget. The request is to fund site improvements at the Double Toll Gate citizens' convenience site is to be carried forward from line item 10-4203-3004-003 (Repair and Maintenance – Buildings and Grounds).

Surveying work on this project was begun in May of 2008, however, actual excavation and construction has been delayed. The department plans to move forward with this long-standing goal of improving drainage and site conditions at the Double Toll Gate facility. The project is designed to improve safety at the site by providing a staging area for refuse and recycling trucks servicing containers away from residential traffic flow; provide a concrete pad for swap and recycling containers; a paved maneuvering area for large trucks; and improve drainage in the rear of the property. At present, this low area is wet much of the time which leads to the plowing of gravel and mud as the roll-off containers are picked up and dropped at the site. The resulting ruts make it much more challenging for refuse drivers to service containers.

Funding is available in the FY 07/08 Repair and Maintenance – Buildings and Grounds line item is adequate to cover this project since the majority of maintenance projects are now handled by in-house public works staff.

HES/gmp

cc: file



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Cheryl B. Shiffler
Director of Finance

FROM: Harvey E. Strawsnyder, Jr., P.E. *HES*
Director of Public Works

RE: Request for Supplemental Appropriation;
Payment for Lease at Greenwood
Citizens' Convenience Site

DATE: September 2, 2008

This is a request for a supplemental appropriation in the amount of \$12,000 for payment of the 2007 and 2008 lease for the Greenwood Road citizens' convenience site. Monies should be taken from "Solid Waste Proffers" and placed in Refuse Collection expenditure line item 10-4203-9003-00 (Lease/Rent of Land) for the purpose of making payments to the Greenwood Volunteer Fire & Rescue Department.

The proffer money was paid in 2005 and 2006 by three developers for the Sovereign Village, Lynnehaven and Twin Lakes Overlook subdivisions in order to offset the cost of solid waste management in the Greenwood and Senseny Road area.

If you have any questions or concerns, please do not hesitate to contact me at 665-5643.

HES/gmp

cc: file

**COUNTY of FREDERICK**

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Harvey E. Strawsnyder, Jr., P.E. *HES*
Director of Public Works

FROM: Gloria M. Puffinburger *MP*
Solid Waste Manager

RE: Carry Forward Request;
Litter Control Budget

DATE: August 18, 2008

I would like to request that a total of \$1,270 be carried forward from line item 10-4205-3010-00 (Contractual Services) in the 07/08 fiscal year Litter Control budget. The request represents funds donated by local businesses to support Litter-Thon. Please place the money into line item 10-4205-3010-00 in the current fiscal year.

If you have any questions, please do not hesitate to contact me at Extension 8219.

/gmp


32



WINCHESTER
FREDERICK COUNTY
VIRGINIA EDC

DATE: August 27, 2008

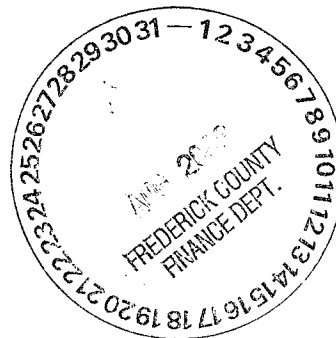
TO: Cheryl Shiffler, Finance Director

FROM: Patrick Barker 

RE: Carry-Over Request for NetTech Center of Winchester
Frederick County Account No. 10-8102-3002-002

The Winchester-Frederick County Economic Development Commission is requesting to carry-over funds remaining in line item 10-8102-3002-002 at the end of FY 07-08 in the amount of \$37,954.80. This will allow the EDC to receive and expend Federal monies directly related to our contract with GSA as the fiscal agent of the NetTech Center of Winchester. No local monies are required.

We request this issue be added the next Finance Committee agenda. Please advise our office if you need any additional information.



33

Your Move. Our Commitment.

Memorandum

To: Cheryl Shiffler, Finance Director, Frederick County

From: Renny Manuel, Director, Winchester Airport *RM*

Date: September 8, 2008

Re: Fund 85 - Capital Appropriations FY 2009

I respectfully request that the following amounts be appropriated in fund 85 for FY 2009 budget year. During the budget process, the listed projects were omitted from the budget inadvertently. This year's budget shows only one appropriation to the Promotional line item in the amount of \$24,000.00 which is incorrect. The original budget submission was for a total of \$1,390,000.00. I have listed all of the projects as they were originally submitted with the exception of the Terminal Building Construction project that was on the original submission. That project has been dropped from our current CIP and has been replaced with a different project.

Since the budget submission and approval, we experienced a problem with the failure of asphalt taxi lane surfaces that is requiring immediate rehabilitation. This project will be funded by the Virginia Department of Aviation on an 80/20 basis which will require additional funds from the County and City of Winchester from what was originally submitted last December. We have received a State grant in the amount of \$671,547.20 and have construction bids in hand to begin the project. The total budget appropriation should be for **\$1,230,000.00**.

85-081030-5715-000-000	Promotional Fund	\$ 15,000.00
85-081030-8801-000-043	State Eligible Maint & Repair	\$ 50,000.00
85-081030-8801-000-063	Land Acquisition Preliminary Bufflick Parcels 52 & 54	\$ 50,000.00
85-081030-8801-000-064	Rehab Runway 14/32 Design Phase	\$220,000.00
85-081030-8801-000-065	Northside Taxiway Connector – Design	\$ 55,000.00
85-081030-8801-000-055	Rehab Asphalt T-Hgrs – Construction	\$840,000.00

Revenue breakdown:

85-033010-0012	Federal Reimbursements Capital	\$308,750.00
85-024040-0012	State Reimbursements Capital	\$729,250.00
85-019110-0009	Local Contributions	\$192,000.00
	County Share (71.5%)	\$126,555.00
	City Share (28.5%)	\$50,445.00
	Other Localities	\$15,000.00

Should you have any questions or need additional information, please do not hesitate to contact me.

Thank you for your continued assistance and support.

2008 - 2009 BUDGET INFORMATION FUNDED PROJECT REVENUES								
Function		Department			REVENUE SOURCE			
Fund 85		Winchester Regional Airport			STATE	FEDERAL	LOCAL	TOTAL
Gen Ledger Number	Description	Funding	Funding	Funding	STATE	FEDERAL	LOCAL	TOTAL
	Promotional Fund	Funding is 50/50 State/Local			7,500		7,500	15,000
	Acquire Land Bufflick Road Preliminary - Parcels 52 & 54	Funding is 95/3/2 Federal/State/Local			1,500	47,500	1,000	50,000
	Rehab Runway 14/32 - Design Phase	Funding is 95/3/2 Federal/State/Local			6,600	209,000	4,400	220,000
	Northside Taxiway Connector - Design Phase	Funding is 95/3/2 Federal/State/Local			1,650	52,250	1,100	55,000
	Renovate General Aviation Terminal Construction Phase	Funding is 62/38 State/Local			620,000	0	380,000	1,000,000
	State Eligible Maintenance Repairs	General Repairs			28,000	0	7,000	35,000
		F & E repairs, lighting supplies, etc			12,000	0	3,000	15,000
Total Revenue Breakdown					677,250	308,750	404,000	1,390,000

Local Revenue Breakdown	
Contribution Clarke County	10,000
Contribution Warren County	5,000
Contribution Shenandoah County	5,000
Frederick Co/City of Winchester	384,000
Local Revenue	404,000

County	City
71.5%	28.5%
274,559	109,440

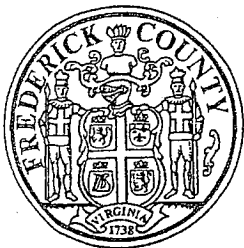
ORIGINAL SUBMISSION

2008 - 2009 BUDGET INFORMATION FUNDED PROJECT REVENUES						
Function		Department				
Fund 85		Winchester Regional Airport				
Gen Ledger Number	Description	STATE	FEDERAL	LOCAL	TOTAL	
Promotional Fund	Funding is 50/50 State/Local	7,500		7,500	15,000	
Acquire Land Bufflick Road Preliminary - Parcels 52 & 54	Funding is 95/3/2 Federal/State/Local	1,500	47,500	1,000	50,000	
Rehab Runway 14/32 - Design Phase	Funding is 95/3/2 Federal/State/Local	6,600	209,000	4,400	220,000	
Northside Taxiway Connector - Design Phase	Funding is 95/3/2 Federal/State/Local	1,650	52,250	1,100	55,000	
Construction - Rehab T-hangar asphalt taxi lanes	Funding is 80/20 State/Local	672,000	0	168,000	840,000	
State Eligible Maintenance Repairs	General Repairs F & E repairs, lighting supplies, etc	28,000 12,000	0 0	7,000 3,000	35,000 15,000	
Total Revenue Breakdown		729,250	308,750	192,000	1,230,000	

Local Revenue Breakdown	
Contribution Clarke County	5,000
Contribution Warren County	5,000
Contribution Shenandoah County	5,000
Frederick Co/City of Winchester	177,000
Local Revenue	192,000

County	City
71.5%	28.5%
126,555	50,445

MODIFIED SUBMISSION



MEMORANDUM

TO: Landfill Oversight Committee

FROM: Harvey E. Strawsnyder, Jr., P.E. Director of Public Works *HES*

SUBJECT: Allocation of B.F.I. Payment

DATE: March 14, 2008

On February 21, 2008, the Frederick County Treasurer received a check in the amount of \$2,000,000 from B.F.I. (Allied Waste) as partial fulfillment of an agreement signed between the two parties. This agreement stemmed from litigation alleging that B.F.I. was mixing commercial waste with citizen waste during the time that B.F.I. held Frederick County's waste hauling contract. The investigation associated with this litigation also uncovered the fact that B.F.I. was disposing waste derived from outside the service area in our landfill.

Based on the findings of the litigation investigation, we are recommending that the \$2,000,000 payment be allocated as follows:

- a. \$420,750 to compensate Frederick County for mixed waste payments;
- b. \$871,785 to compensate the landfill fund for lost revenue while B.F.I. was banned from the landfill;
- c. \$707,465 to be rebated to the three (3) jurisdictions in proportions based on population.

The allocation of the mixed waste payment was based on an audit report prepared by Robert W. Mowery, C.P.A., and tonnage reports provided by the landfill staff dating back to Fiscal Year 1996/1997 for front-end pulls. The audit report indicated that B.F.I. had mixed commercial waste with the Frederick County waste which was a blatant violation of the hauling contract with B.F.I. and led to the eventual termination of the contract. Mr. Mowery's audit determined that approximately 50 percent of the front-end tonnage delivered to the landfill under that contract was commercial waste. The contract indicated that Frederick County was responsible for paying the disposal fee for the citizens' refuse. The municipal rate was \$25 per ton during that time period. The tonnage records from Fiscal Year 1996/1997 through Fiscal Year 2004/2005 indicated that

B.F.I. Payment Allocation

Page 2

March 14, 2008

33,660 tons were delivered by the front-end trucks servicing the routes under our contract. Based on 50 percent of this total at \$25 per ton, we determined that \$420,750 should be returned to Frederick County's general fund.

We are recommending that \$871,785 be returned to the landfill fund as compensation for lost revenue during the period of November, 2007, through January, 2008. This amount was determined using a rate of \$45 per ton and a comparison of actual tonnage recorded during those same months last year to the tonnages measured this year. This comparison yielded a difference of 19,373 tons during this same three (3) month time period.

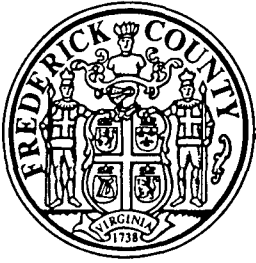
We are recommending that the remainder of the \$2,000,000 payment or \$707,465 be rebated to the three (3) jurisdictions in proportions based on population. This method of funding distribution has been used to proportion recycling rebates in the current and past landfill budgets. Based on this approach, we are recommending the following allocations:

Frederick Count (62 percent)	\$438,628
City of Winchester (25 percent)	\$176,866
Clarke County (13 percent)	\$ 91,971

It is anticipated that these *one time* rebates can be used to offset solid waste costs in the upcoming Fiscal Year 2008/2009 budgets for the three jurisdictions.

HES/rls

cc: Steve Frye, Landfill Manager
file



John R. Riley, Jr.
County Administrator

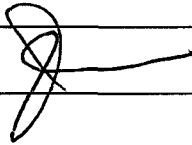
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Cheryl B. Shiffler, Finance Director
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	Appropriation Request
DATE:	September 10, 2008

This is a request to appropriate \$871,785 of the B.F.I. settlement into an Operational Contingencies line item. These funds represent monies previously allocated to compensate the Landfill for lost revenue during the period that B.F.I.'s disposal privileges had been revoked.

If you need further information, please do not hesitate to contact me.

JRR/jet

Company No: 001
 Date: 8/25/08
 Budget Amount
 \$475,500.00

Account Number: 4010 122405604 000 074
 TRANSPORTATION
 Year-To-Date
 \$19,800.00

Period:
 Time: 1430
 Balance
 \$455,700.00

Date	Source	Reference Number	P0#	Amount	Description	Period
06102008	AP	1	20081146	\$990.00	TISCHLERBISE, INC.	200806
06262008	AP	1	20081170	\$17,820.00	TISCHLERBISE, INC.	200806
07232008	AP	1	20081220	\$990.00	TISCHLERBISE, INC.	200806
G/L Year-To-Date-				\$19,800.00		

***** Encumbrance-

***** A/P Holding File-

***** P/R Holding File-

***** U/T Holding File-

***** A/R Holding File-

***** G/L Holding File-

***** S/S Holding File-

***** INV Holding File-

08082007 BA 1 0000352
 08302007 BS 1 174
 ***** Budget Amount-

200707 - APPROPRIATION ENTRY -
 200708 B.A. 8/22/07 TRANSPORTA

\$250,000.00
 \$225,500.00
 \$475,500.00

\$100,000 budgeted FY09



John R. Riley, Jr.
County Administrator

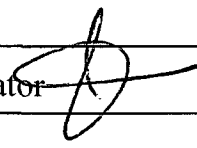
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Cheryl B. Shiffler, Finance Director
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	Carry Forward Request
DATE:	August 26, 2008

This is a request to carry forward \$10,700 in line item 010-012240-3002-000-000 - Professional Services - Other. These funds represent a re-appropriation of funds not spent in FY 2008. These monies will be used to pay portion legal, lobbying, audit, and other professional services rendered during FY 2009.

If you need further information, please do not hesitate to contact me.

JRR/jet



North Cameron Properties, LLC

925 Meadow Ct • Winchester, VA 22601 • 540.931.4655 • (Fax) 540-535-1661

September 29, 2008

VIA HAND DELIVERY

John Riley
County Administrator
County of Frederick, Virginia
107 North Kent Street
Winchester, VA 22601

Re: Lease for 415 North Cameron Street, Winchester, Virginia

LETTER OF AGREEMENT

Dear Mr. Riley:

Cameron Tenant, LLC (and its assigns) (hereinafter referred to as "Landlord") has a contract to purchase the above referenced property in the City of Winchester, Virginia. The County of Frederick (hereinafter referred to as "Tenant") has agreed with Landlord to lease ("Lease") a portion of the building on this property once rehabilitated under the terms and conditions set forth herein.

The purpose of this letter is to memorialize the agreement of the parties as to the material terms of the agreement, subject to a formal lease being signed, but upon which the Landlord shall rely to exercise the option to purchase and incur other substantial expenses relating to the redevelopment and rehabilitation of the property.

Property: The property to be leased pursuant to the Lease is approximately 1,700 square feet in the building located at 415 North Cameron Street, Winchester, Virginia 22601 ("Property"). The "Tenant" also has shared access to an additional 500 square feet of space on the second floor. This consists of staff restrooms; break room and meeting/staffing room.

Lease Period: The initial term of the Lease for the Property shall be for a period of fifteen (15) years ("Initial Term"). The Lease shall renew for additional five year periods ("Additional Term") if neither party provides written notice to the other party at least nine (9) months prior to the expiration of the Term ("Termination Notice") or extension thereof. Under no circumstances shall this Lease period exceed forty (40) years without a new lease being signed.

Commencement of Lease: The parties intend for the Lease to commence thirty (30) days after the Landlord receives a certificate of occupancy for the Property ("Commencement Date") from the appropriate agency, unless otherwise agreed in writing. The Tenant shall fully cooperate with and expedite all necessary hearings needed to obtain agency approvals related to this Property. The Tenant represents that all necessary approvals should result in the Property being ready for occupancy between April 1, 2009 and August 31, 2009 ("Completion Period").

Annual Rent: The annual Lease payment due by the Tenant to the Landlord shall be a total amount of between \$19.50 and \$20.00 per usable square foot, which is currently estimated to be approximately 1,700 total usable square feet, with all costs for common area maintenance and custodial services being included within said per square foot rent rate, and not as a separate charge in addition to the per square foot rent rate (the "Rent Payment"), payable in advance in monthly installments of not more than Two Thousand Seven Hundred Eight Dollars and 33 Cents (\$2,708.33), or such other amount if the total usable square footage is altered, on the first day of each month and on the first day of each month thereafter. Note: when one factors in the shared access to the additional 500 sq. ft. on the second floor of the building the actual gross cost per sq. ft. is \$ 13.76. A portion of the space may be subleased to the Winchester Medical Center for the Child Forensic program (± 425 sq. ft.).

Escalation: The annual Rent Payment shall increase by the total amount of no more than three percent (3%) (the "Escalation Rate") on the third anniversary of the Commencement Date. Thereafter, the annual Rent Payment shall continue to increase by the Escalation Rate every three (3) years so long as this Lease remains in effect.

Tenant Build-out: The Tenant will work with Landlord to develop specifications and schematics for the build out of the property within thirty days of the request of the Landlord. In the event that Tenant fails to generate the specifications and schematics within that time frame, the Landlord may use its own specifications and designs.

Lease: The parties acknowledge that this letter (the "Letter") does not contain all the terms that will be contained in the Lease. Additional terms of the lease may include required insurance, parking, obligations concerning common space, improvements to the property by Tenant belonging to the Landlord, and repairs to the demised premises. However, the parties agree that this is a binding document and that the parties will be required to enter in the Lease pursuant to the material terms hereof and conditions set forth herein.

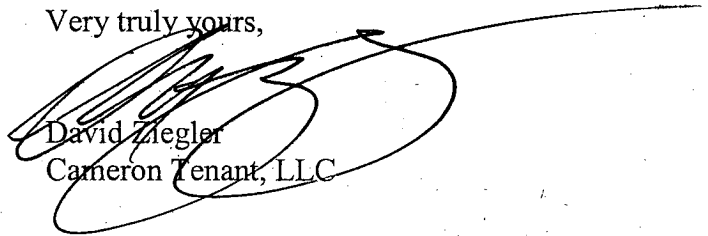
Authority to Conduct Business: The agreement herein of the County of Frederick to enter into the Lease with the Landlord for the Property is contingent upon the Landlord being authorized by the State Corporation Commission to conduct business in Virginia by not later than the date by which the County is required to enter into the Lease.

Your signature hereto indicates the agreement of the County of Frederick to enter into the Lease with the Landlord for the Property and that you have authority to sign this Agreement on behalf of the County of Frederick. Tenant understands that Landlord is relying on this Letter to purchase the Property, to enter into contracts concerning construction on the Property and to arrange financing for such acquisition and construction activities. Both parties herein

acknowledge that failure to perform as agreed in this Letter Agreement will cause harm to the other party. Accordingly, both parties agree that the other party shall be entitled to pursue all available remedies permitted by law in the event of non-performance specifically including Landlord's right to specific performance to require Tenant to enter into the Lease.

Please respond with your interest within five (5) business days of the date of this letter.

Very truly yours,



David Ziegler
Cameron Tenant, LLC

AGREED AND ACCEPTED:
County of Frederick, Virginia

By _____
Name: John Riley
Title: County Administrator

Date _____



Frederick County Public Schools

... to ensure all students an excellent education

Lisa K. Frye, Executive Director of Finance

fryel@frederick.k12.va.us

DATE: September 15, 2008

TO: Board of Supervisors

THROUGH: Patricia Taylor, Superintendent *Patricia Taylor*

FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*

SUBJECT: **FY2009 Budget Adjustment for FY2008 Remaining Funds**

At their September 2, 2008, meeting, the school board took action on the following items and requests board of supervisor consideration of the following items concerning FY2008 remaining funds.

The school operating fund revenues received for the year exceeded expenditures by \$1,105,684.79. Of this amount, \$28,264.78 is restricted and is required to be carried forward to FY2009. The remaining amount of \$1,077,420.01 is un-obligated surplus.

- **Action Item:** Approval by the board of supervisors is requested for a budget amendment in the FY2009 school operating fund for \$28,264.78
- for the restricted programs (regional adult education program and an autistic grant).
- **Action Item:** The remaining un-obligated school operating surplus is \$1,077,420.01, and it is requested that these funds be appropriated as follows:
 1. \$350,000.00 to the School Operating Fund in the transportation category to accommodate greater than expected fuel prices during FY2009.
 2. \$727,420.01 to the School Capital Project Fund to allow for the following capital projects, which were not funded in FY2009:
 - a. Replacement boilers at Senseny Road Elementary \$ 94,000.00
 - b. Replacement school buses and vehicles \$633,420.01

The school capital project fund has \$575,199.16 in remaining funds from FY2008. \$500,000.00 was appropriated during the FY2009 budget process as projected carryforward.

- **Action Item:** Approval is requested for a budget adjustment to the school capital project fund for the additional \$75,199.16 in carryforward funds to allow for majority funding of replacement boilers at D. J. Howard Technical Center.

The expenses and revenues for the school construction fund have been finalized, and residual project balances for the active projects as of June 30, 2008, are as shown below. Detailed information on each project is reflected on page of 7 of the yearend financial reports.

	<u>Project Balance</u>
Gainesboro Elementary School	\$ 156,030.90
12th elementary school	\$2,365,446.47
Apple Pie Ridge Elementary	\$ 403,800.00
Transportation facility	\$2,000,000.00
Replacement middle school	<u>\$2,000,000.00</u>
Total	<u>\$6,925,277.37</u>

Any remaining cash balance in the Gainesboro project after closing will be used to reduce borrowing for the 12th elementary school.

- **Information item:** Per resolution last spring for FY2009, a budget amendment has been posted in the FY2009 school construction fund for \$6,925,277.37, which represents carryforward project balances from FY2008.

Thank you for your consideration.

Supplementary Information:

Diesel fuel:

The additional \$350,000 to the fuel budget will allow for an average price for the FY2009 of \$4.20 per gallon. While the FY2009 includes an increase over the FY2008 budget, it will not be enough to sustain the transportation operation.

Replacement buses:

At this time, there are 56 buses recommended for replacement due to their age, mileage, and/or condition. This request would assist this need. A five-year replacement schedule was proposed beginning in FY2009, but did not receive funding.

C: John Riley, County Administrator



Frederick County Public Schools

... to ensure all students an excellent education

Lisa K. Frye, Executive Director of Finance

fryel@frederick.k12.va.us

DATE: September 15, 2008

TO: Board of Supervisors

THROUGH: Patricia Taylor, Superintendent

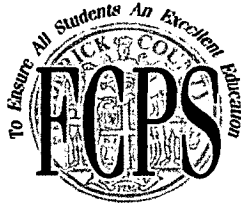
FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*

SUBJECT: **FY2008 Financial Reports**

Accompanying this memo are the financial reports for the funds managed by the school division. Pages 1 through 12 highlight the revenue and expenditure activity with associated variances. Pages 13 through 22 show the fund statements. A special footnote has been added to the school operating fund statement to aid the understanding of certain expenditure variances.

School Board requests for appropriation of remaining funds and certain carry-forward balances are under separate cover.

Thank you.



Frederick County Public Schools

Executive Director of Finance

Visit us at www.frederick.k12.va.us

e-mail:
fryel@frederick.k12.va.us

TO: School Board Members

THROUGH: Patricia Taylor, Superintendent of Schools

FROM: Lisa K. Frye, Executive Director of Finance

DATE: September 2, 2008

SUBJECT: **Financial Reports for Fiscal Year 2007-2008**

Attached are the year-end financial reports for fiscal year 2007-2008. As of the date of this report, the financials are un-audited. Included are the statements of operations for all funds managed by the school system. The statements begin on page 13. Please refer to the reports as you review this memo.

Frederick County Public School
Financial Reports for All Funds
Fiscal Year 2007-2008

School Operating Fund *Refer to Financial Statement Page 13*

The un-obligated surplus for the school operating fund for FY2008 is \$1,077,420.01. This represents .82% of the total \$130,895,815.58 operating budget.

Revenues exceeded expenditures and encumbrances by \$1,105,684.79 for the fiscal year. However, obligations of \$27,833.20 for the regional adult education programs and \$431.58 for an autism grant reduce the balance to the un-obligated surplus of \$1,077,420.01. The surplus is a net result of the variances detailed within this document, but is a primary result of the group health insurance credit issued in November 2007 and additional state funding due to kindergarten staffing levels. A request to carryforward the remaining balances into the FY2009 will be addressed under separate cover.

Revenue Variances

Revenues and transfers in the school operating fund for the fiscal year totaled \$130,571,369.11. This amount is \$324,446.47 less than the ending budget balance of \$130,895,815.58 and is explained in the following paragraphs regarding each source of funds.

Revenue from Local Sources [line 1]

- Funds received from miscellaneous sources were more than the amount projected by \$17,495. This category of revenue includes fees and charges to students and the public as well as billings to other agencies. It also includes revenue from gifts and donations.

Revenue from the Commonwealth [line 2]

- State funds received were above the current amount budgeted by \$2,266. While this variance is not notable, there were a few significant variances which offset each other. Enrollment on September 30, 2007, was 12,905 which was less than budgeted by 77 students. However, the reduction in state funding due to fewer students was offset by additional state funds received for qualifying kindergarten staffing ratios. Sales tax collections would have been less than expected if not for an end-of-year distribution of additional sales tax funds by the Virginia Department of Taxation. All other state funds had no notable variance .

Revenue from the Federal Government [line 3]

- Federal funds received were \$344,207 less than budgeted during the fiscal year. Federally-funded programs include such grants as Titles I, II, III, IV, V and VI-B, as well as vocational and regional adult education grants. The fiscal year for these federal grants extends beyond the local June 30th fiscal year, and any remaining grant balances for active grants are eligible for expenditure in the next fiscal year.

Expenditure Variances

Expenditures and encumbrances in FY2008 for the school operating fund totaled \$129,465,684.32, which is \$1,430,131.26 less than the adjusted budget balance of \$130,895,815.58.

Instruction [line 8]

- Of the \$1,169,051 positive variance in this category, reimbursable program funds with either state or federal dollars have a positive variance of \$432,026 due to expenditures being less than budgeted. These expenditures relate directly to revenues as funds are expended and reimbursed. This variance is unused appropriation and does not reflect funds received and not spent. Further, this variance has no effect on the un-obligated surplus in the operating fund and is not part of local dollars. It is important to note that federal and state grants are spread over an 18 to 24 month period. This variance is only a point in time. The grants will be fully expended by the end of the grant period.

School Operating Fund -Continued

Instruction [line 8- continued]

- \$600,324 in savings was realized in salary and benefit accounts primarily due to a premium holiday for the group health insurance plan, less than expected participants on the health plan, a fewer number of eligible employees choosing to retire, and savings realized due to personnel turnover.
- All other instructional accounts throughout the division realized a positive variance of \$136,701.

Administration, Attendance and Health [line 9]

- A positive variance of \$194,548 was generated from lower than expected costs for expenses in this function, which include costs associated with the health services as well as the executive, finance, technology, human resources and other administrative departments. Savings realized were a result of less than expected activity and the health insurance premium holiday..

Transportation [line 10]

- A \$4,202 positive variance in the transportation budget is notable in light of the significant increase in vehicle fuel costs. Essentially all savings realized in personnel turnover throughout the year, as well as the savings realized from the group health insurance premium holiday, were used to offset the potential deficit in the fuel account.

Operations and Maintenance [line 11]

- A \$37,813 positive variance in the buildings and grounds category is not notable, but is primarily due to personnel savings and the premium holiday described above.

Facilities [line 12]

- The \$24,247 positive variance is due to the timing and scoping of upcoming capital improvement projects. These funds were not used during the fiscal year.

REVENUE OVER EXPENDITURES [line 15]

- All revenue and expenditure variances total a surplus of \$1,105,684.79

OBLIGATED FUNDS - \$28,264.78 [lines 16 and 17]

- \$27,833.20 in remaining regional adult education programs
- \$431.58 in remaining autism grant funds

These funds will be appropriated in FY2009 for the specified programs.

UNOBLIGATED SURPLUS \$1,077,420.01 [line 18]

- \$1,077,420.01 is the unobligated surplus, which represents the remaining local funds available for consideration for appropriation in FY2009.

School Cafeteria Fund

Refer to Financial Statement Page 14

The food service operation finished the year with a deficit of \$66,202, which decreases the fund balance to \$840,338. An operating loss of \$255,190 was projected for the fiscal year; therefore, this deficit is a positive result, especially in light of one less serving (revenue generating) day. Revenues for FY2008 increased over last year by \$262,049 to \$4,439,309 – a 6.3% increase compared to FY2007 actual. Expenditures for FY2008 increased over last year by \$230,415 to \$4,505,511 – a 5.4% increase compared to FY2007.

1,423,502 lunches and 206,437 breakfasts were served throughout the 2007-2008 school year, which were 31,902 less meals than expected.

Revenue Variances:

Compared to budget, revenues were less than expected by \$39,745. This negative variance is the net result of four main components: interest revenue, lunch sales, breakfast sales, and federal meal reimbursement through the National School Lunch Program.

Lower than expected student enrollment and the one less school day (179) due to inclement weather account for \$203,307 less lunch and breakfast revenue than expected. Based on the average daily lunch and breakfast sales revenue, the one less serving day produced a loss of \$11,600 in revenue. The lower enrollment and lower full lunch participants account for the remaining \$191,707 in negative variance.

Federal revenues exceeded expectations by \$125,513 due to the higher number of free and reduced priced meals served. The percentage of students eligible for free and reduced-priced meals increased over FY2007. 26.8% of the student population were eligible for free or reduced priced meals as of June 2008 as opposed to 22.7% in June 2007.

Interest earnings and other miscellaneous revenue account for a positive variance of \$38,049.

Expenditure Variances:

Expenditures were \$228,733 less than expected. Salaries and benefits were \$101,313 less than expected primarily due to savings in personnel turnover, vacancies and the group health insurance premium holiday. 53% of the food service operation is labor cost.

The lunch prices for a full meal were \$1.80 for elementary, \$2.05 for middle, and \$2.05 regular lunch/\$2.15 pizza lunch for high school students. Other items were sold on an a la carte basis.

School Textbook Fund *Refer to Financial Statement Page 15*

The textbook fund finished the year with an increase of \$847,635 in the fund balance to \$1,590,991. Receipts include state funding and required local funding for the provision of textbooks to students free of charge. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements. For FY2008, textbook purchases were for handwriting, spelling, math, foreign language, and literature. The upcoming fiscal years will require this entire fund balance in addition to receipts from state and local sources for the purchase of new adoptions, textbooks for enrollment growth, and consumable materials.

School Capital Project Fund

Refer to Financial Statement Page 16

The school capital project fund is a separate fund, which contains money for the purchase of "one-time" items such as equipment, buses, or major maintenance needs.

\$2,114,801 in local funds, both current year and carryover funds, were allotted to this fund in FY2008. During the fiscal year, \$1,539,602 was expended or encumbered for various major maintenance projects including roof replacements at Apple Pie Ridge Elementary School and Robinson Learning Center, dehumidification equipment at Middletown and Arnel elementary schools, replacement playground equipment at Indian Hollow and Middletown elementary schools, resurfacing the track at James Wood High School, additional space for the school administration building, and other capital projects.

The remaining balance at year end is \$575,199 and is designated for the remaining expenditures associated with space requirements for administration building, a replacement roof for Indian Hollow Elementary School, ADA compliance requirements for DJ Howard Technical Center, and replacement boilers for DJ Howard Technical Center. \$500,000 of the \$575,199 has been appropriated in FY2009 as anticipated carryforward; therefore, the remaining \$75,199 will need to be appropriated by the board of supervisors.

The active construction projects for FY2008 were:

- the final closing costs for Evendale Elementary School,
- the final construction, furniture, and equipment costs for Gainesboro Elementary School,
- a partial renovation of Apple Pie Ridge Elementary School,
- the initial construction of the 12th elementary school, and
- funding for land acquisition for a new transportation facility and a replacement middle school for Frederick County Middle School.

A summary of each project’s financial activity is shown below as well as on page 17 in a different format.

Gainesboro Elementary School:

Beginning project amount	\$18,475,000.00
Expenditures through June 30, 2008	\$17,683,363.80
O/S Encumbrances @ June 30, 2008	\$ 635,605.30
Remaining project balance	<u>\$ 156,030.90</u>

Cash received – bond proceeds	\$15,704,265.00
Cash received – premium proceeds	\$ 584,374.35
Cash received – interest earnings	\$ 447,902.12
Cash received- other projects	\$ 1,629,055.94
Cash disbursed for project	\$17,681,156.43
Accounts Payable @ June 30, 2008	\$ 2,207.37
Cash/ A/P balance as of June 30, 2008	<u>\$ 682,233.61</u>

Apple Pie Ridge Elementary School Renovation:

Beginning project amount	\$ 1,000,000.00
Expenditures through June 30, 2008	\$ 150,476.25
O/S Encumbrances @ June 30, 2008	\$ 445,723.75
Remaining project balance	<u>\$ 403,800.00</u>

Cash received - bond proceeds	\$ 901,150.00
Cash received – premium proceeds	\$ 63,939.65
Cash received – interest earnings	\$ 3,469.92
Cash disbursed for project	\$ 39,240.00
Accounts Payable @ June 30, 2008	\$ 111,236.25
Cash/ A/P balance @June 30, 2008	<u>\$ 818,083.32</u>

Replacement FCMS:

Beginning project amount	\$ 2,000,000.00
Remaining project balance	<u>\$ 2,000,000.00</u>

Cash received - bond proceeds	\$ 1,883,000.00
Cash received – premium proceeds	\$ 133,605.24
Cash received – interest earnings	\$ 6,944.85
Cash disbursed for project	\$ 0.00
Accounts Payable @ June 30, 2008	\$ 0.00
Cash balance @June 30, 2008	<u>\$ 2,023,550.09</u>

Evendale Elementary School:

Beginning project amount	\$15,839,000.00
Expenditures through June 30, 2008	\$15,383,432.56
O/S Encumbrances @ June 30, 2008	\$ 0.00
Remaining project balance	<u>\$ 455,567.44</u>

Cash received - bond proceeds	\$14,552,055.69
Cash received – premium proceeds	\$ 781,789.16
Cash received – interest earnings	\$ 502,888.17
Cash received – MHS surplus	\$ 288,220.92
Cash disbursed – GNS project	\$ 741,521.38
Cash disbursed for project	\$15,383,432.56
Accounts Payable @ June 30, 2008	\$ 0.00
Cash balance as of June 30, 2008	<u>\$ 0.00</u>

12th Elementary School:

Beginning project amount	\$23,200,000.00
Expenditures through June 30, 2008	\$ 5,185,460.44
O/S Encumbrances @ June 30, 2008	\$15,649,093.09
Remaining project balance	<u>\$ 2,365,446.47</u>

Cash received – bond proceeds	\$12,582,850.00
Cash received – premium proceeds	\$ 827,562.53
Cash received – interest earnings	\$ 91,942.05
Cash disbursed for project	\$ 3,935,297.42
Accounts Payable @ June 30, 2008	\$ 1,250,163.02
Cash/ A/P balance as of June 30, 2008	<u>\$ 8,316,894.14</u>

Transportation Facility:

Beginning project amount	\$ 2,000,000.00
Remaining project balance	<u>\$ 2,000,000.00</u>

Cash received - bond proceeds	\$ 1,883,000.00
Cash received – premium proceeds	\$ 133,605.24
Cash received – interest earnings	\$ 6,944.85
Cash disbursed for project	\$ 0.00
Accounts Payable @ June 30, 2008	\$ 0.00
Cash balance @June 30, 2008	<u>\$ 2,023,550.09</u>

Virginia Public School Authority bond proceeds were received in FY2008 to support the cash flow for active projects.

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Debt Service Fund

Refer to Financial Statement Page 18

The year-end balance in the debt service fund is \$30,358. The fund balance was generated from lower than expected interest payments and bond charges as well as more than expected lottery proceeds. The fund balance is planned to be used to offset local share of debt service in the next fiscal year.

As of June 30, 2008, there were 36 active debt issues. Two new debt issues totaling \$17,250,000 were approved and were designated for construction costs for the 12th elementary school, for land acquisition and site testing for a new transportation facility, for land acquisition and site testing for a replacement middle school, and renovations for Apple Pie Ridge Elementary School. The total principal and interest payments, along with the management fees for the debt issues, totaled \$14,099,303.

A summary of the outstanding debt issues is shown below.

Outstanding debt at June 30, 2007	\$115,548,257
New debt incurred during FY2008	\$ 17,250,000
Principal payments on existing debt during FY2008	<u>\$ 8,574,207</u>
Outstanding debt at June 30, 2008	\$124,224,050

Insurance Reserve Fund

Refer to Financial Statement Page 19

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. The year-end balance in the insurance reserve fund increased by \$52,797 taking it from \$3,977,649 to \$4,030,445. The fund balance is generated from medical and dental premiums paid by the school system and employees exceeding insurance carrier payments for those claims. Medical and dental claims were \$11,501,718, well below expected level for FY2008 of \$12,292,191.

The fund balance equates to approximately four months of claims activity. Columns [f] and [g] provide a range of activity projected for the FY2009. The importance of maintaining an adequate fund balance is exhibited by the expected future activity. However, a premium holiday for employees will be considered as it is a viable way to return the funds to the employee and employer and has been a past practice as it is a direct and positive consequence to a year in which claims are less than expected.

Northwestern Regional Education Program (NREP) Funds *Refer to Financial Statement Page 20*

Frederick County Public Schools is the fiscal agency for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some federal and state dollars. Total revenues exceeded expenditures by \$239,634. This amount is the net result of \$568,976 in expenditure savings realized through personnel vacancies, program delivery changes, and the group health insurance premium holiday as well as the credit back to the localities of \$329,342 for the prior year's surplus. This year's remaining surplus will be credited back to the three funding school divisions in the subsequent year.

The NREP program provides intense services to severe and profound disabled students, emotionally disturbed students, multiple-handicapped students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services. The individual educational plan process for prescribing the level of services is followed for each child. The NREP program served an average of 135 students with disabilities through the center-based and affiliate programs and served another 113 students with a limited services program – primarily speech therapy.

The NREP textbook fund concluded the year with a fund balance of \$34,008. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements. The upcoming fiscal year plans for the use of most, if not all, of this fund balance for the purchase of new adoptions, enrollment growth, and consumable materials.

Consolidated Services Fund

Refer to Financial Statement Page 21

The consolidated services fund accounts for the transaction activity associated with the operation and maintenance of county buildings serviced by the school buildings and grounds department. The fund also accounts for the services provided to the Handley Regional Library. Billings to both agencies totaled \$26,317. The FY2008 fund balance is \$748, which will be carried forward and is available for future fund activity.

Trust Fund Activity

Refer to Financial Statement Page 22

The other funds maintained by the school system include three trust funds. The fund activity includes interest postings and fund transfers. Fund balances are brought forward each year into the next fiscal period.

Olin Larrick Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to provide a scholarship to a deserving student of the Frederick County, Virginia schools. The fund balance as of June 30, 2008, is \$2,066.

Laura Bates Trust Fund

This fund accounts for funds provided by a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to construct a nondenominational chapel at Middletown School. The fund balance as of June 30, 2008, is \$12,119.

Harriet S. Sides Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to purchase textbooks for indigent students of the Frederick County school system. The fund balance as of June 30, 2008, is \$9,381.

Frederick County Public Schools
School Operating Fund
Year Ended June 30, 2008

	(a) 2005-06 Actual*	(b) 2006-07 Actual*	(c) 2007-08 Original Budget	(d) 2007-08 Adjusted Budget	(e) 2007-08 Actual*	(f) Variance from Adj. Budget
REVENUES:						
[1] Revenue from Local Sources	\$ 919,526	\$ 925,822	\$ 990,225	\$ 985,952	1,003,447	\$ 17,495
[2] Revenue from Commonwealth	50,597,546	57,884,596	62,346,785	62,336,550	62,338,816	2,266
[3] Revenue from Federal Government	4,309,951	4,110,502	4,347,308	4,313,960	3,969,752	(344,207)
[4] Transfers- Encumbrances from prior year	348,415	179,873		147,406	147,406	0
[5] Carry-over Transfers	39,613	21,655		115,849	115,849	(0)
[6] Local Funds - Frederick County Board of Supervisors	52,972,510	58,303,146	62,996,099	62,996,099	62,996,099	-
[7] TOTAL REVENUES	\$ 109,187,561	\$ 121,425,594	\$ 130,680,417	\$ 130,895,816	130,571,369	\$ (324,447)
EXPENDITURES:						
[8] Instruction	\$ 85,830,065	\$ 95,349,295	\$ 103,588,069	\$ 103,670,391	102,501,340	\$ 1,169,051 ¹
[9] Administration, Attendance & Health	5,527,576	6,445,600	6,499,247	6,496,900	6,302,082	194,818
[10] Pupil Transportation Services	7,006,138	7,543,557	8,147,321	8,202,032	8,197,830	4,202 ²
[11] Operation and Maintenance	9,785,084	10,331,275	11,620,682	11,681,895	11,644,081	37,813
[12] Facilities	23,443	203,928	307,436	326,936	302,689	24,247
[13] Fund Transfers	371,313	517,662	517,662	517,662	517,662	-
[14] TOTAL EXPENDITURES	\$ 108,543,619	\$ 120,391,316	\$ 130,680,417	\$ 130,895,816	129,465,684	\$ 1,430,131
[15] REVENUE OVER EXPENDITURES	\$ 643,942	\$ 1,034,278	\$ -	\$ 0	1,105,685	
[16] Obligated Funds	21,655	87,538		Regional Adult Ed Autism Grant	27,833 432	
[17]						
[18] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 622,287	\$ 946,740			1,077,420	
[19] Percentage Surplus of Total Budget	0.56%	0.77%			0.82%	

* Actual fiscal year expenditures includes encumbrances

Footnote (1):
Instruction variance of \$1,169,051 includes the following:
- less than expected federal and state grant activity of \$432,028
- surplus due to health insurance holiday and fewer plan participants \$450,437
- surplus due to retirement and benefit expenses less than expected \$149,887
- residual accounts \$138,701

Footnote (2):
Transportation variance of \$4,202 is notable in that all savings realized within this category (personnel savings due to turnover or occasional vacancies, health insurance premium holiday, and all other operational codes) was used to offset the increase in fuel costs throughout the year without seeking supplemental funding.

Frederick County Public Schools
School Cafeteria Fund
Year Ended June 30, 2008

	[a] <u>Actual</u> <u>2005-2006</u>	[b] <u>Actual</u> <u>2006-2007</u>	[c] <u>Adjusted</u> <u>Budget</u> <u>2007-2008</u>	[d] <u>Actual</u> <u>2007-2008</u>	[e] <u>Variance</u> <u>(Over)/Under</u> <u>Adjstd Budget</u>
[1] Balance July 1	\$ 910,573	\$ 1,004,376	\$ 1,004,376	\$ 906,540	
Revenues:					
[2] Interest on Bank Deposits	\$ 35,647	\$ 43,098	35,647	36,185	\$ 538
[3] Type A Lunches	1,850,816	1,923,307	2,177,717	1,978,351	\$ (199,366)
[4] Breakfast Program	60,502	88,139	102,048	98,107	\$ (3,941)
[5] All Other Sales and Adults	773,069	773,688	786,446	818,363	\$ 31,917
[6] Other Receipts	42,352	43,184	47,889	45,695	\$ (2,195)
[7] State School Food Payments	63,318	66,675	66,820	74,609	\$ 7,789
[8] Federal Meals Reimbursement	1,082,517	1,239,169	1,262,486	1,387,999	\$ 125,513
[9] Transfers From School Operating	50,000		-	-	\$ -
[10] Total Revenues	\$ 3,958,221	\$ 4,177,260	\$ 4,479,054	\$ 4,439,309	\$ (39,745)
Expenditures:					
[11] Salaries	\$ 1,504,804	\$ 1,702,768	\$ 1,837,328	\$ 1,789,807	\$ 47,522
[12] Fringe Benefits	466,625	539,726	633,934	580,144	\$ 53,791
[13] Contractual Services	9,941	19,872	31,533	30,615	\$ 918
[14] Telephone, Travel and Misc	27,090	48,052	124,845	45,397	\$ 79,448
[15] Food and Supplies	1,829,738	1,904,915	2,013,028	2,013,028	\$ 0
[16] Capital Outlay	26,219	59,764	93,575	46,521	\$ 47,054
[17] Total Expenditures	\$ 3,864,418	\$ 4,275,096	\$ 4,734,244	# \$ 4,505,511	\$ 228,733
[18] Income Over Expenditures	93,803	(97,837)	# (255,190)	# (66,202)	
[19] Balance June 30	<u>\$ 1,004,376</u>	<u>\$ 906,540</u>	<u># \$ 749,186</u>	<u># \$ 840,338</u>	

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Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2008

	[a] 2005-06 Actual	[b] 2006-2007 Actual	[c] 2007-08 Budget	[d] 2007-08 Actual	[e] Variance
[1] Balance July 1	\$ 436,548	\$ 305,069	\$ 107,684	\$ 743,355	
Revenues:					
[2] Interest on Bank Deposits	7,835	24,276	5,000	51,785	46,785
[3] Sale of Textbooks/ Lost Fees	13,463	29,478	13,500	12,611	(889)
Sale of Used Books					-
[4] Misc Revenue	-	-	-	-	-
Textbooks Furnished Free					-
[5] State Reimbursements	468,138	755,625	774,234	777,837	3,603
[6] Transfers From Other Funds	<u>\$ 321,638</u>	<u>\$ 518,076</u>	<u>\$ 517,812</u>	<u>\$ 518,029</u>	<u>\$ 217</u>
[7] Total Revenues	\$ 811,074	\$ 1,327,455	\$ 1,310,546	\$ 1,360,263	\$ 49,717
Expenditures:					
[8] Salaries		\$ 11,277	\$ 18,590	\$ 19,772	(1,182)
[9] Fringe Benefits		\$ 2,647	\$ 7,148	\$ 4,704	2,444
[10] Contractual Services			\$ 2,000		2,000
[11] Payments to Publishers	<u>942,553</u>	<u>875,244</u>	<u>1,390,492</u>	<u>488,152</u>	<u>\$ 902,340</u>
[12] Total Expenditures	\$ 942,553	\$ 889,169	\$ 1,418,230	\$ 512,627	\$ 905,603
[13] Revenues Over (Under) Expenditures	<u>\$ (131,479)</u>	<u>\$ 438,286</u>	<u>\$ (107,684)</u>	<u>\$ 847,635</u>	
[14] Balance June 30	<u><u>\$ 305,069</u></u>	<u><u>\$ 743,355</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,590,991</u></u>	

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Frederick County Public Schools
School Capital Project Fund
Year Ended June 30, 2008

	[a]	[b]	[c]	[d]	[e]
	2005-06 Actual*	2006-07 Actual*	2007-08 Adjusted Budget	2007-08 Actual*	Variance from Adjusted Budget
[1] Balance July 1	\$ 117,465	\$ 695,819	\$ 446,372	\$ 446,372	
Revenues:					
[2] Other Receipts	33,292	34,428	-	-	-
[3] Local Funds - Frederick County	1,000,000	1,287,988	1,668,429	1,668,429	-
[4] Transfers from Other Funds	860,437	-	-	-	-
Total Revenues	\$ 1,893,729	\$ 1,322,417	\$ 1,668,429	\$ 1,668,429	\$ -
Expenditures:					
[5] Capital Outlay	1,315,375	1,571,864	2,114,801	1,159,807	954,994
[6] Total Expenditures	\$ 1,315,375	\$ 1,571,864	\$ 2,114,801	\$ 1,159,807	\$ 954,994
[7] Fund Balance June 30	\$ 695,819	\$ 446,372	\$ 0	\$ 954,994	
[8] Reserve for Encumbrances	642,488	102,190		379,795	
Unreserved Balance June 30	\$ 53,331	\$ 344,181	\$ 0	\$ 575,199	

* Actual fiscal year amounts include encumbrances.

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Frederick County Public Schools
School Constuction Funds
Year Ended June 30, 2008

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Receipts</u>	[c] <u>2007-08 Actual Receipts</u>	[d] <u>Cummulative Project Receipts</u>
Revenues:				
[1] Interest Income		\$ 891,723	\$ 168,369	\$ 1,060,092
[2] Proceeds from Bond Sale	62,514,000	30,256,321	17,250,000	\$ 47,506,321
[3] Other Receipts		1,366,164	1,158,713	\$ 2,524,877
[4] Transfers from Other Projects		1,175,756		\$ 1,175,756
[5] Total Revenues	\$ 62,514,000	\$ 33,689,963	\$ 18,577,082	\$ 52,267,045

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Expenditures</u>	[c] <u>2007-08 Actual</u>	[d] <u>Outstanding Encumbrances</u>	[e] <u>Cummulative Project Expenditures</u>	[f] <u>Remaining Project Balance</u>
Expenditures:						
[6] Evendale Elementary School	15,839,000	15,155,521	227,912	0	\$ 15,383,433	455,567 *
[7] Gainesboro Elementary School	18,475,000	15,440,049	2,243,315	635,605	\$ 18,318,969	156,031 *
[8] 12th Elementary School	23,200,000	6,968	5,178,492	15,649,093	\$ 20,834,553	2,365,447
[9] Apple Pie Ridge Renovation	1,000,000	0	150,476	445,724	\$ 596,200	403,800
[10] New Transportation Facility	2,000,000	0		0	\$ -	2,000,000
[11] Replacement FCMS	2,000,000	0		0	\$ -	2,000,000
[12] Total Expenditures	\$ 62,514,000	\$ 30,602,538	\$ 7,800,195	\$ 16,730,422	\$ 55,133,155	\$ 7,380,845

* Project completed

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Frederick County Public Schools
School Debt Service Fund
Year Ended June 30, 2008

	[a]	[b]	[c]	[d]	[e]
	2005-06 Actual	2006-07 Actual	2007-08 Adjusted Budget	2007-08 Actual	Variance from Adjusted Budget
[1] Balance July 1	\$ 214,001	\$ 55,306	\$ 364,226	\$ 352,346	
Revenues:					
[2] State- School Construction	251,373	251,633	256,438	256,832	394
[3] State- Lottery Proceeds	1,786,814	1,746,724	1,706,201	1,728,182	21,981
[4] Local Funds - Frederick County	11,438,765	11,853,876	11,792,300	11,792,301	1
[5] Transfers from Other Funds					
[6] Total Revenues	\$ 13,476,952	\$ 13,852,233	\$ 13,754,939	\$ 13,777,315	\$ 22,376
Expenditures:					
[7] Principal Payments	8,346,301	8,462,162	8,574,207	8,574,207	-
[8] Interest Payments	5,277,145	5,085,681	5,519,958	5,511,746	8,212
[9] Miscellaneous	12,200	7,350	25,000	13,350	11,650
[10] Total Expenditures	\$ 13,635,647	\$ 13,555,193	\$ 14,119,165	\$ 14,099,303	\$ 19,862
[11] Balance June 30	<u>\$ 55,306</u>	<u>\$ 352,346</u>	<u>\$ -</u>	<u>\$ 30,358</u>	

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Frederick County Public Schools
School Health Insurance Reserve Fund
Year Ended June 30, 2008

	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	<u>Actual</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	
	<u>2005-06</u>	<u>2006-07</u>	<u>Activity</u>	<u>Claim</u>	<u>2007-08</u>	<u>Activity</u>	<u>Claim</u>	
			<u>2007-08</u>	<u>Liability</u>		<u>2008-09</u>	<u>Liability</u>	
				<u>2007-08</u>			<u>2008-09</u>	
[1] Balance July 1	\$ 982,075	\$ 2,427,169	\$ 2,427,169	\$ 2,427,169	\$ 3,977,649	\$ 3,977,649	\$ 3,977,649	[1]
Revenues:								
[2] Interest on Bank Deposits	121,670	214,032	100,000	50,000	212,848	100,000	100,000	[2]
[3] Health Insurance Premiums	10,296,018	10,520,198	12,361,311	12,361,311	11,379,976	13,748,149	13,748,149	[3]
[4] Total Revenues	\$ 10,417,687	\$ 10,734,230	\$ 12,461,311	\$ 12,411,311	\$ 11,592,824	\$ 13,848,149	\$ 13,848,149	[4]
Expenditures:								
[5] Contracted Activities	38,580	7,304	50,000	50,000	38,308	50,000	50,000	[5]
[6] Health Care Claims	8,934,012	9,176,446	11,292,191	12,321,539	10,789,272	12,538,531	13,777,004	[6]
[7] Dental Claims			1,000,000	1,000,000	712,446	900,000	1,000,000	[7]
[8] Total Expenditures	\$ 8,972,593	\$ 9,183,750	\$ 12,342,191	\$ 13,371,539	\$ 11,540,027	\$ 13,488,531	\$ 14,827,004	[8]
[9] Revenues Over (Under) Expenditures	1,445,094	1,550,480	119,120	(960,228)	52,797	359,618	(978,855)	[9]
[10] Balance June 30	\$ 2,427,169	\$ 3,977,649	\$ 2,546,289	\$ 1,466,941	\$ 4,030,445	\$ 4,337,267	\$ 2,998,793	[10]

IBNR = Incurred But Not Reported
Claims

\$ 870,277	\$ 890,533	\$ 981,563	\$ 1,072,154
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Frederick County Public Schools
Northwestern Regional Educational Program (NREP)
 Year Ended June 30, 2008

	[a] 2005-06 Actual	[b] 2006-07 Actual	[c] 2007-08 Adjusted Budget	[d] 2007-08 Actual	[e] Variance from	
					Adj. Budget	Percent
OPERATING FUND						
Balance at July 1	\$ 114,673	\$ 169,094	\$ 318,565	\$ 329,342		
REVENUES:						
[1] Interest	\$ 28,223	\$ 39,536	\$ -	\$ 44,274	\$ 44,274	100.0%
[2] Revenue from Commonwealth	26,000	26,000	26,000	26,000	-	0.0%
[3] Revenue from Federal Government	111,917	87,861	16,418	16,418	-	0.0%
[4] Local Funds -- Frederick County, Winchester City, and Clarke County	4,088,762	4,408,677	4,953,002	4,623,666	(329,336)	-6.6%
[5] TOTAL REVENUES	\$ 4,254,903	\$ 4,562,074	\$ 4,995,420	\$ 4,710,359	\$ (285,062)	-5.7%
EXPENDITURES:						
[6] Instruction	\$ 3,397,842	\$ 3,651,403	\$ 4,436,919	\$ 3,689,323	\$ (747,596)	-16.8%
[7] Administration, Attendance & Health	213,393	215,515	226,558	227,471	913	0.4%
[8] Pupil Transportation Services	-	-	-	-	-	0.0%
[9] Operation and Maintenance	576,131	522,174	637,008	542,170	(94,838)	-14.9%
[10] Food Services	3,115	2,733	3,500	1,761	(1,739)	-49.7%
[11] Fund Transfers/Contingency	10,000	10,000	10,000	10,000	-	0.0%
[12] TOTAL EXPENDITURES	\$ 4,200,482	\$ 4,401,826	\$ 5,313,985	\$ 4,470,725	\$ (843,260)	-15.9%
[13] Balance at June 30	<u>\$ 169,094</u>	<u>\$ 329,342</u>	<u>\$ -</u>	<u>\$ 568,976</u>		

* Actual fiscal year expenditures include outstanding encumbrances at year end.

TEXTBOOK FUND						
Balance at July 1	\$ 18,115	\$ 22,152		\$ 23,963		
REVENUES:						
[1] Interest	698	1,044		1,280	1,280	0.0%
[2] Transfers from NREP Operating Fund	10,000	10,000	10,000	10,000	0	0.0%
[3] Carry-over from Prior Year	0	0	20,000	0	(20,000)	-100.0%
[4] TOTAL REVENUES	\$ 10,698	\$ 11,044	\$ 30,000	\$ 11,280	\$ (18,720)	-62.4%
EXPENDITURES:						
[5] Payments for textbooks	6,661	9,232	30,000	1,236	(28,764)	-95.9%
TOTAL EXPENDITURES	\$ 6,661	\$ 9,232	\$ 30,000	\$ 1,236	\$ (28,764)	-95.9%
[6] Balance at June 30	<u>\$ 22,152</u>	<u>\$ 23,963</u>	<u>\$ -</u>	<u>\$ 34,008</u>		

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Frederick County Public Schools
Consolidated Services Fund
 Year Ended June 30, 2008

	[a]	[b]	[c]
	2005-06 Actual	2006-07 Actual	2007-08 Actual
Balance July 1	\$ 748	\$ 748	\$ 748
Revenue:			
Interest on Bank Deposits	-	-	-
Billings to Regional Library Board	3,227	4,723	5,713
Billings to County Government	128,698	37,026	20,603
Total Receipts	\$ 131,925	\$ 41,748	\$ 26,317
Expenditures:			
County Office Building:			
Purchased Services	24,250	25,421	7,615
Other Charges[Utilities, Insurance]	89,491	1,801	-
Materials and Supplies	5,246	8,675	11,654
Old Frederick County Courthouse:			
Purchased Services	1,261	1,129	1,252
Other Charges[Utilities, Insurance]	8,450	-	-
Materials and Supplies	-	-	82
Bowman Library			
Purchased Services	3,227	4,723	5,713
Other Charges[Utilities, Insurance]	-	-	-
Materials and Supplies	-	-	-
Total Expenditures	\$ 131,925	\$ 41,748	\$ 26,317
Transfers to Other Funds	-	-	-
Revenues Over (Under) Expenditures	-	-	-
Balance June 30	<u>\$ 748</u>	<u>\$ 748</u>	<u>\$ 748</u>

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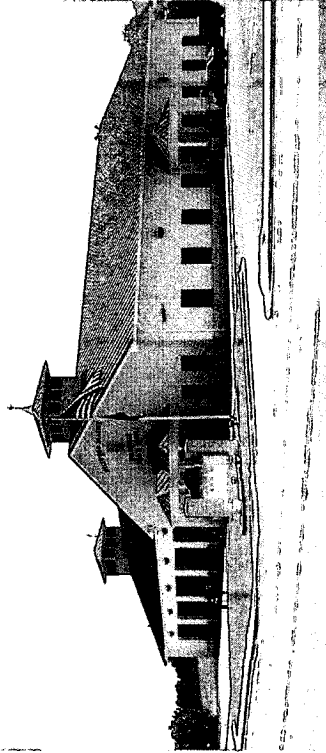
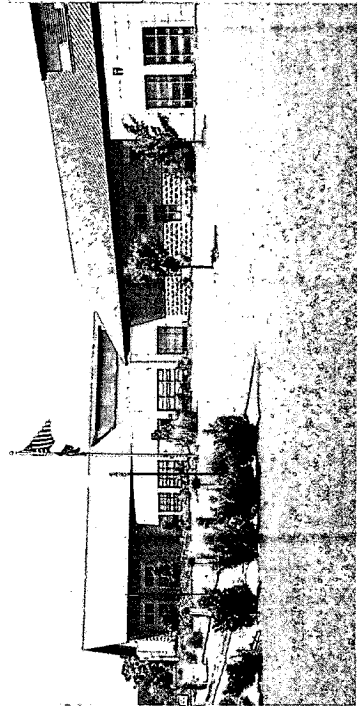
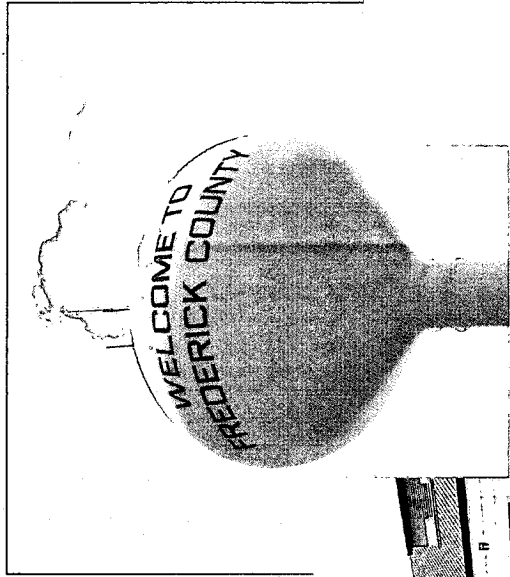
Frederick County Public Schools
Trust Funds
 Year Ended June 30, 2008

	[a]	[b]	[c]	[d]
	<u>Larrick Trust</u>	<u>Bates Trust</u>	<u>Sides Trust</u>	<u>Total Trust Funds</u>
Balance July 1	2,103.76	11,662.97	9,381.43	23,148.16
REVENUES:				
Interest Earned	<u>78.57</u>	<u>455.86</u>	<u>367.01</u>	<u>901.44</u>
TOTAL REVENUES	78.57	455.86	367.01	901.44
EXPENDITURES:				
Transfers to Other Funds	<u>116.00</u>	<u>0.00</u>	<u>367.01</u>	<u>483.01</u>
TOTAL EXPENDITURES	116.00	0.00	367.01	483.01
Balance June 30	<u><u>2,066.33</u></u>	<u><u>12,118.83</u></u>	<u><u>9,381.43</u></u>	<u><u>23,566.59</u></u>

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County of Frederick

Year Ended June 30, 2008



**What is the current
Unreserved General Fund Balance?**

(August 31, 2008)

\$23.5 million

What is the year-end history of Unreserved General Fund Balance?

Fund Balance – June 30, 2008 (prior to close)	\$ 29,997,783
Reverse FY 08 Budget Controls	11,745,647
Post FY 08 Actual Rev. & Exp.	-8,287,171
	<hr/>
FY 08 Encumbrance	919,759
Fund Balance – June 30, 2008 (after close)	\$ 32,536,500
Post FY 09 Budget Controls	-8,699,000
July 1, 2008 Fund Balance	\$ 23,837,500
FY 09 Supplements	-300,164
August 2008 Fund Balance	<hr/>
	\$ 23,537,336

What contributed to the increase in General Fund Unreserved Fund Balance?

Budgeted Expenditures in excess of Budgeted Revenue	\$ 11,745,647
Actual Expenditures in excess of Actual Revenue	-8,287,171
Positive Variance (Difference)	<u>\$ 3,458,476</u>
Less FY 08 Encumbrances	-919,759
Increase in Fund Balance for FY 08 (after close)	<u>\$ 2,538,717</u>

Budgeted Revenue Deficit

	BUDGETED	ACTUAL	VARIANCE
*Property Taxes	77,918,000	78,702,983	784,983
Other Local Taxes	30,625,426	26,779,909	-3,845,517
Permits / Fees	2,863,680	1,771,186	-1,092,494
Fines / Forfeitures	348,708	324,259	-24,449
Rev. from Use of Prop.	1,433,503	1,907,063	473,560
Charges for Services	2,256,758	2,183,571	-73,187
Miscellaneous	503,039	76,180	-426,859
Recovered Costs	2,053,531	2,939,369	885,838
State	8,792,694	9,389,728	597,034
Federal	581,651	297,908	-284,553
Other	0	5,182	5,182
TOTALS	\$127,376,990	\$124,376,528	-\$3,000,462

*Includes reimbursement for PPTRA.

Other Local Taxes

	BUDGETED	ACTUAL	VARIANCE
Sales Tax	11,200,000	9,409,851	-1,790,149
Communications Tax	1,415,172	1,420,543	5,371
Utility Taxes	3,116,622	3,166,129	49,507
Business License	6,500,000	5,130,116	-1,369,884
Motor Vehicle Decals	1,965,000	1,778,028	-186,972
Bank Stock & Franchise	200,000	241,625	41,625
Taxes on Wills & Recordation	2,618,292	1,988,705	-629,587
Meals & Room Taxes	3,580,000	3,616,084	36,084
Street Lights	30,340	28,828	-1,512
TOTAL	\$30,625,426	\$26,779,909	-\$3,845,517

Permits / Fees

	BUDGETED	ACTUAL	VARIANCE
Dog License	18,094	53,951	35,857
Land Use Application Fees	2,500	6,375	3,875
Development Review Fees	995,246	506,125	-489,121
Building Permits	1,044,442	812,951	-231,491
1% State / Transfer Fees	8,000	3,029	-4,971
Electrical Permits	212,152	172,104	-40,048
Plumbing Permits	163,194	23,896	-139,298
Mechanical Permits	212,152	77,950	-134,202
Sign Permits	4,060	6,075	2,015
Permits – Fire and Rescue	3,840	2,460	-1,380
Land Disturbance Permits	200,000	106,270	93,730
TOTAL	\$2,863,680	\$1,771,186	-\$1,092,494

Unspent Budgeted Expenditures by category

	BUDGETED	ACTUAL	VARIANCE
Administration	9,202,535	8,115,655	1,086,880
Judicial	2,432,821	2,150,982	281,839
Public Safety	25,505,851	23,954,255	1,551,596
Public Works	5,640,406	4,465,095	1,175,311
Health / Welfare	7,038,237	6,576,159	462,078
Community College	73,847	73,847	0
Parks, Rec. & Cultural	6,276,358	5,873,044	403,314
Community Development	3,428,083	2,672,717	755,366
Transfers	79,524,176	78,781,943	742,233
TOTAL	\$139,122,314	\$132,663,697	\$6,458,617

Detail presented on following pages.

Budgeted Expenditures by department

ADMINISTRATION	AMENDED BUDGET	ACTUAL	VARIANCE
Board of Supervisors	266,878	237,323	29,555
County Administrator	537,092	535,452	1,640
County Attorney	119,598	91,935	27,663
Human Resources	400,385	344,868	55,517
Independent Auditor	56,000	56,000	0
Comm. of Revenue	1,168,458	1,155,149	13,309
Reassessment	188,546	182,762	5,784
Treasurer	1,125,627	1,032,822	92,805
Finance	636,254	629,204	7,050
IT /GIS	1,389,274	1,238,849	150,425
Other	3,034,909	2,363,653	671,256
Electoral Board	130,996	106,588	24,408
Registrar	148,518	141,050	7,468
9	\$9,202,535	\$8,115,655	\$1,086,880

Budgeted Expenditures by department

JUDICIAL	AMENDED BUDGET	ACTUAL	VARIANCE
Circuit Court	52,288	50,122	2,166
Gen. District Court	10,347	5,727	4,620
J&D Court	14,850	10,254	4,596
Clerk	868,458	686,244	182,214
Law Library	7,200	12,438	-5,238
Detox	45,780	45,780	0
Comm. Attorney	1,315,462	1,224,457	91,005
Victim Witness	118,436	115,960	2,476
SUBTOTAL	\$2,432,821	\$2,150,982	\$281,839

Budgeted Expenditures by department

PUBLIC SAFETY	AMENDED BUDGET	ACTUAL	VARIANCE
Sheriff	11,468,222	10,796,964	671,258
Vol. Fire Depts.	1,003,041	813,272	189,769
Ambul. / Rescue	418,964	465,040	-46,076
Jail / Juv.	2,881,502	2,881,509	-7
Juvenile Court	173,166	172,220	946
Inspections	1,627,179	1,462,895	164,284
Medical Examiner	240	240	0
Fire & Rescue	6,356,014	6,141,115	214,899
Public Comm.	1,577,523	1,221,000	356,523
SUBTOTAL	\$25,505,851	\$23,954,255	\$1,551,596

Budgeted Expenditures by department

PUBLIC WORKS	AMENDED BUDGET	ACTUAL	VARIANCE
Road Admn.	30,475	22,279	8,196
Street Lights	30,340	24,590	5,750
Engineering	521,801	493,424	28,377
Refuse Collection	2,127,109	1,580,410	546,699
Refuse Disposal	832,320	767,537	64,783
Litter Control Grant	15,172	5,944	9,228
Maintenance Admn.	468,315	427,995	40,320
County Ofc. Bldg.	1,143,340	726,335	417,005
Animal Shelter	471,534	416,581	54,953
SUBTOTAL	\$5,640,406	\$4,465,095	\$1,175,311

Budgeted Expenditures by department

HEALTH / WELFARE	AMENDED BUDGET	ACTUAL	VARIANCE
Local Health Dept.	347,456	347,456	0
Ch. 10 Board	298,427	298,427	0
Social Services	5,854,755	5,423,948	430,807
Area on Aging	57,599	57,599	0
Prop. Tax Relief	480,000	448,729	31,271
SUBTOTAL	\$7,038,237	\$6,576,159	\$462,078

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Budgeted Expenditures by department

COMMUNITY COLLEGE	AMENDED BUDGET	ACTUAL	VARIANCE
Community College	73,847	73,847	0
SUBTOTAL	\$73,847	\$73,847	\$0

PARKS, REC. & CULTURAL			
Parks/Rec. Admn.	639,517	611,365	28,152
Parks Maintenance	846,384	821,245	25,139
RecCtr/Playgrnds	2,137,717	2,019,737	117,980
Clearbrook Park	872,284	791,310	80,974
Sherando Park	732,931	581,862	151,069
Regional Library	1,047,525	1,047,525	0
SUBTOTAL	\$6,276,358	\$5,873,044	\$403,314

Budgeted Expenditures by department

COMMUNITY DEVELOPMENT	AMENDED BUDGET	ACTUAL	VARIANCE
Planning	1,541,493	1,085,269	456,224
EDC	811,523	702,794	108,729
Zoning Board	6,820	3,715	3,105
Building Appeals	550	125	425
NSV Reg. Comm.	31,065	31,065	0
Gypsy Moth	492,716	326,318	166,398
Soil & Water	340,030	338,832	1,198
Agriculture	203,886	184,599	19,287
SUBTOTAL	\$3,428,083	\$2,672,717	\$755,366

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Budgeted Expenditures by department

TRANSFERS	AMENDED BUDGET	ACTUAL	VARIANCE
School Transfers	76,720,082	76,248,824	471,258
County Debt	2,708,790	2,533,119	175,671
Other	95,304	0	95,304
SUBTOTAL	\$79,524,176	\$78,781,943	\$742,233
GRAND TOTAL	\$139,122,314	\$132,663,697	\$6,458,617

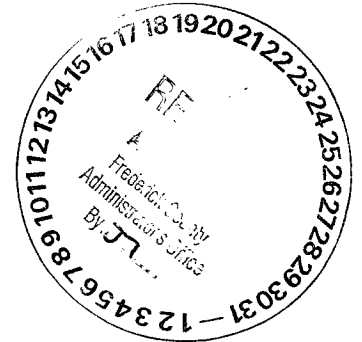
85

**NORTHERN VIRGINIA
4-H EDUCATIONAL AND CONFERENCE CENTER**

600 4-H Center Drive • Front Royal, VA 22630
Phone: 540-635-7171 • FAX: 540-635-6876

August 18, 2008

Mr. John Riley
County Administrator
107 N. Kent Street
Winchester, VA 22601



Dear John:

On behalf of the Board of Directors of the Northern Virginia 4-H Educational and Conference Center I would like to sincerely thank you, the Frederick County Board of Supervisors and the citizens of Frederick County for your recent check for \$5,000.00 for FY 09. You will find enclosed receipt #013175 for your records. I assure you this contribution will be used very judiciously.

With much appreciation,

Nora Belle Comer
Director

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20568	919	SHOCKEY, HOWARD & SONS	4026-012260-8800-000-002-	5/8/2007	-1,714,791.00	
20568	919	SHOCKEY, HOWARD & SONS	4026-012260-8800-000-002-	4/6/2007	-45,369.00	
20568	919	SHOCKEY, HOWARD & SONS	4026-012260-8800-000-002-	6/7/2007	-231,344.00	
20568	919	SHOCKEY, HOWARD & SONS	4026-012260-8800-000-002-	8/8/2007	-109,569.00	
20568	919	SHOCKEY, HOWARD & SONS	4026-012260-8800-000-002-	8/13/2007	-315,553.00	
20568	4079	BLACK BOX NETWORK	4026-012260-8800-000-002-	8/27/2007	-10,693.90	
20568	4079	BLACK BOX NETWORK	4026-012260-8800-000-002-	9/24/2007	-470	
20568	919	SHOCKEY, HOWARD & SONS	4026-012260-8800-000-002-	12/12/2007	-873,412.00	
20568	4079	BLACK BOX NETWORK	4026-012260-8800-000-002-	1/11/2008	-135,437.65	1,064,150.45
						PSB - substantially complete 1,064,150.45 *
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	4,752.00	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	30.41	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	69.16	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	3,327.00	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	26.22	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	235.98	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	252	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	12/4/2006	0	
20673	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	4/24/2007	-8,440.77	252
						uniforms - rec'd 8/18/08 252.00 *
20694	6029	WAVE 2 NET	4010-035050-8007-000-000-	1/30/2007	24,471.00	
20694	6029	WAVE 2 NET	4010-035050-8007-000-000-	12/19/2007	-18,050.00	
20694	6029	WAVE 2 NET	4010-035050-8007-000-000-	7/23/2008	-6,421.00	0
						.00 *
20747	6001	OFFICE DEPOT, INC.	4010-012030-5401-000-000-	6/19/2007	9,423.00	
20747	5396	BB & T FINANCIAL, FSB	4010-012030-5401-000-000-	12/12/2007	-4,013.93	
20747	5396	BB & T FINANCIAL, FSB	4010-012030-5401-000-000-	1/14/2008	-553.46	
20747	5396	BB & T FINANCIAL, FSB	4010-012030-5401-000-000-	2/14/2008	-65.69	
20747	5396	BB & T FINANCIAL, FSB	4010-012030-5401-000-000-	4/16/2008	-651.98	
20747	5396	BB & T FINANCIAL, FSB	4010-012030-5401-000-000-	7/18/2008	-4,390.86	
20747	5396	BB & T FINANCIAL, FSB	4010-012030-5401-000-000-	7/18/2008	252.92	0
						.00 *
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	8,000.00	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	3,800.00	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	400	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	0	

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	0	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	0	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	0	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	0	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/22/2007	3,100.00	
20751	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/12/2008	-15,300.00	0

20762	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	6/25/2007	8,500.00	.00 *
20762	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	6/25/2007	2,064.00	
20762	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	6/25/2007	519	
20762	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	6/25/2007	520	
20762	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	12/12/2007	-9,288.00	
20762	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	1/23/2008	-536	
20762	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	6/17/2008	-1,437.00	
20762	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	6/17/2008	-342	0

20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2007	7,603.20	.00 *
20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2007	402.56	
20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2007	182.46	
20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2007	127.4	
20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2007	5,323.20	
20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2007	60	
20763	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	2/21/2008	-11,905.07	
20763	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	6/17/2008	-1,626.72	
20763	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	6/17/2008	-167.03	0

20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	6/25/2007	8,605.00	.00 *
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	6/25/2007	2,053.65	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	6/25/2007	392.45	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	6/25/2007	400	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	6/25/2007	18,270.00	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	9/5/2007	-17,053.15	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	9/20/2007	-12,267.95	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	9/20/2007	-400	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	11/30/2007	12,267.95	
20764	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	6/3/2008	-12,267.95	0

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	6/29/2007	154,312.00	.00 *
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	9/20/2007	-77,882.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	10/4/2007	-10,800.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	11/28/2007	-10,800.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	12/19/2007	-6,000.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	3/11/2008	-9,000.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	4/22/2008	-6,000.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	6/10/2008	-1,700.00	
20768	5751	UNITY BUSINESS SYSTEMS	4010-012200-8007-000-000-	6/24/2008	-19,550.00	12,580.00
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	5/19/2008	900	
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	5/19/2008	390	
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	5/19/2008	60	
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	5/19/2008	48	
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	5/19/2008	2,395.00	
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	6/23/2008	-3,793.00	
20768	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	6/26/2008	3,000.00	3,000.00
20791	919	SHOCKEY, HOWARD & SONS	4011-033010-5604-000-001-	8/20/2007	800	15,580.00 *
20791	919	SHOCKEY, HOWARD & SONS	4011-033010-5604-000-001-	8/20/2007	4,300.00	
20791	919	SHOCKEY, HOWARD & SONS	4011-033010-5604-000-001-	6/12/2008	-5,100.00	0
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	10/30/2007	89,471.00	.00 *
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	10/30/2007	11,566.00	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	10/30/2007	7,200.00	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	10/30/2007	5,786.00	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	10/30/2007	6,604.00	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	10/30/2007	2,300.00	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	1/14/2008	-9,382.94	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	4/22/2008	-9,382.94	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	4/28/2008	18,954.38	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/24/2008	-60,944.94	
20832	2601	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	6/24/2008	-1,186.00	60,984.56
20850	5806	SHALLOW CREEK ELECTRICAL	4010-071100-3004-000-003-	12/12/2007	3,800.00	60,984.56 *
20850	5806	SHALLOW CREEK ELECTRICAL	4010-071100-3004-000-003-	6/24/2008	-3,800.00	0

document imaging

records mgmt indexing

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20856	6224	BOLAND	4026-012260-8800-000-001-	1/11/2008	30,890.00	.00 *
20856	5396	BB & T FINANCIAL, FSB	4026-012260-8800-000-001-	6/17/2008	-31,542.84	
20856	5396	BB & T FINANCIAL, FSB	4026-012260-8800-000-001-	6/17/2008	652.84	0
20857	4325	CAMPBELL'S DIVERSIFIED	4026-012260-8800-000-001-	1/11/2008	15,665.00	.00 *
20857	4325	CAMPBELL'S DIVERSIFIED	4026-012260-8800-000-001-	1/11/2008	0	
20857	4325	CAMPBELL'S DIVERSIFIED	4026-012260-8800-000-001-	4/8/2008	-7,832.50	
20857	5396	BB & T FINANCIAL, FSB	4026-012260-8800-000-001-	6/17/2008	-7,832.50	0
20863	6020	VERTEX STANDARD	4010-035050-5413-000-000-	1/30/2008	88,788.11	.00 *
20863	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	5/19/2008	-54,705.23	
20863	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	6/17/2008	-34,082.88	0
20867	378	WINCHESTER PRINTERS, INC.	4010-081020-3006-000-000-	2/6/2008	5,895.00	.00 *
20867	5396	BB & T FINANCIAL, FSB	4010-081020-3006-000-000-	6/17/2008	-5,895.00	0
20868	5006	DELTA AIRPORT CONSULTANTS	4085-081030-7801-000-043-	2/11/2008	32,623.00	.00 *
20868	3802	DELTA AIRPORT CONSULTANTS	4085-081030-7801-000-043-	3/24/2008	-16,311.50	
20868	3802	DELTA AIRPORT CONSULTANTS	4085-081030-7801-000-043-	4/25/2008	-8,155.75	
20868	3802	DELTA AIRPORT CONSULTANTS	4085-081030-7801-000-043-	5/27/2008	-4,893.45	
20868	3802	DELTA AIRPORT CONSULTANTS	4085-081030-7801-000-043-	6/26/2008	-1,631.15	1,631.15
						t- hanger apron 90% complete
						1,631.15 *
20869	5006	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	2/11/2008	52,945.00	
20869	3802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	3/10/2008	-7,941.75	
20869	3802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	3/24/2008	-7,941.75	
20869	3802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	4/25/2008	-15,883.50	
20869	3802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	5/27/2008	-7,941.75	
20869	3802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	6/26/2008	-5,294.50	
20869	3802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-049-	7/25/2008	-3,706.15	4,235.60
						environmental assessment
						4,235.60 *
						> 75% complete
20872	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5413-000-000-	2/21/2008	4,999.20	
20872	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5413-000-000-	4/22/2008	-361	
20872	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	6/17/2008	-3,053.20	

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20872	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	7/18/2008	-1,715.80	
20872	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	7/18/2008	130.8	0
						.00 *
20873	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	2/21/2008	10,122.00	
20873	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	2/21/2008	6,823.50	
20873	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	2/21/2008	165	
20873	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	2/21/2008	119.7	
20873	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	7/18/2008	-17,166.10	
20873	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	7/18/2008	-64.1	0
						.00 *
20877	4537	FIDELITY ENGINEERING CORP	4011-033010-5604-000-001-	2/28/2008	9,100.00	
20877	4537	FIDELITY ENGINEERING CORP	4011-033010-5604-000-001-	2/28/2008	0	
20877	4537	FIDELITY ENGINEERING CORP	4011-033010-5604-000-001-	2/28/2008	0	
20877	4537	FIDELITY ENGINEERING CORP	4011-033010-5604-000-001-	6/23/2008	-9,100.00	0
						.00 *
20879	5806	SHALLOW CREEK ELECTRICAL	4010-071100-3004-000-003-	2/28/2008	10,300.00	
20879	5806	SHALLOW CREEK ELECTRICAL	4010-071100-3004-000-003-	6/24/2008	-10,300.00	0
						.00 *
20884	5589	MASON-DIXON FIRE	4010-035050-5410-000-000-	3/13/2008	6,210.00	
20884	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	8/18/2008	-6,210.00	0
						.00 *
20892	6513	GREGORY'S INC.	4010-071100-3004-000-003-	3/27/2008	14,678.00	
20892	6513	GREGORY'S INC.	4010-071100-3004-000-003-	5/8/2008	-4,892.66	
20892	6513	GREGORY'S INC.	4010-071100-3004-000-003-	7/10/2008	-9,785.34	0
						.00 *
20893	6204	W-L CONSTRUCTION &	4010-042010-8900-000-001-	4/2/2008	12,900.00	
20893	6204	W-L CONSTRUCTION &	4010-042010-8900-000-001-	7/23/2008	-12,900.00	0
						.00 *
20898	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	4/17/2008	1,653.75	
20898	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	4/17/2008	7,533.75	
20898	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	4/17/2008	2,388.75	
20898	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	4/17/2008	973.35	
20898	5396	BB & T FINANCIAL, FSB	4010-035050-5410-000-000-	6/17/2008	-12,549.60	0

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20901	5977	THYSSENKRUPP ELEVATOR	4010-043040-3004-000-003-	4/18/2008	5,008.00	.00 *
20901	5977	THYSSENKRUPP ELEVATOR	4010-043040-3004-000-003-	4/18/2008	0	
20901	5396	BB & T FINANCIAL, FSB	4010-043040-3004-000-003-	5/19/2008	-2,504.00	
20901	5396	BB & T FINANCIAL, FSB	4010-043040-3004-000-003-	7/18/2008	-2,504.00	0
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	4/18/2008	2,200.00	.00 *
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	4/18/2008	106.8	
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	4/18/2008	138	
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	4/18/2008	515	
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	4/18/2008	1,079.88	
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	4/18/2008	45	
20902	5205	GALL'S INC.	4010-031020-5409-000-002-	6/27/2008	-4,084.68	0
20903	2668	R.K.CHEVROLET, INC.	4010-031020-8005-000-000-	4/18/2008	72,740.00	.00 *
20903	2668	R.K.CHEVROLET, INC.	4010-031020-8005-000-000-	4/18/2008	0	72,740.00
20904	6370	CROSSROADS FORD OF	4010-031020-8005-000-000-	4/18/2008	373,252.00	72,740.00 *
20904	6370	CROSSROADS FORD OF	4010-031020-8005-000-000-	4/18/2008	0	373,252.00
20906	5802	SHEEHY FORD OF RICHMOND	4010-031020-8005-000-000-	4/18/2008	124,602.00	373,252.00 *
20906	5802	SHEEHY FORD OF RICHMOND	4010-031020-8005-000-000-	4/18/2008	0	
20906	5802	SHEEHY FORD OF RICHMOND	4010-031020-8005-000-000-	5/23/2008	-62,301.00	62,301.00
20907	2668	R.K.CHEVROLET, INC.	4010-031020-8005-000-000-	4/23/2008	31,822.00	62,301.00 *
20907	2668	R.K.CHEVROLET, INC.	4010-031020-8005-000-000-	6/24/2008	-31,822.00	0
20908	4253	JAMES RIVER EQUIPMENT, INC	4012-042040-8006-000-000-	4/23/2008	97,500.00	.00 *
20908	4253	JAMES RIVER EQUIPMENT, INC	4012-042040-8006-000-000-	4/23/2008	0	
20908	4253	JAMES RIVER EQUIPMENT, INC	4012-042040-8006-000-000-	4/23/2008	-14,000.00	
20908	4253	JAMES RIVER EQUIPMENT, INC	4012-042040-8006-000-000-	4/23/2008	4,300.00	
20908	5396	BB & T FINANCIAL, FSB	4012-042040-8006-000-000-	7/18/2008	-87,800.00	0

(4) chevy impala

(17) ford interceptor

(6) ford explorer - 50% complete

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20909	6547	MEADOWS COURT CONVERSION	4010-021060-5401-000-002-	4/28/2008	10,082.00	10,082.00
						.00 *
						10,082.00 *
20910	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	4/29/2008	1,765.92	
20910	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	4/29/2008	628.11	
20910	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	4/29/2008	564.01	
20910	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	6/17/2008	-2,958.04	0
						.00 *
20911	5988	TESSCO, INC.	4010-035050-5413-000-000-	5/5/2008	4,143.75	
20911	5988	TESSCO, INC.	4010-035050-5413-000-000-	5/5/2008	77.25	
20911	5988	TESSCO, INC.	4010-035050-5413-000-000-	6/24/2008	-2,518.40	
20911	5988	TESSCO, INC.	4010-035050-5413-000-000-	7/10/2008	-1,700.97	
20911	5988	TESSCO, INC.	4010-035050-5413-000-000-	7/10/2008	-1.63	0
						.00 *
20912	4192	MOTOROLA, INC.	4010-035050-8003-000-000-	5/6/2008	6,985.00	
20912	4192	MOTOROLA, INC.	4010-035050-8003-000-000-	5/6/2008	11,160.00	
20912	5396	BB & T FINANCIAL, FSB	4010-035050-8003-000-000-	7/18/2008	-18,145.00	0
						.00 *
20913	6025	ELECTRONIC COMMUNICATIONS	4010-035050-5413-000-000-	5/6/2008	5,040.00	
20913	6025	ELECTRONIC COMMUNICATIONS	4010-035050-5413-000-000-	5/6/2008	65	5,105.00
						.00 *
20914	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	5/6/2008	4,725.00	
20914	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	6/17/2008	-4,725.00	0
						.00 *
20915	6550	INTERNET SECURITY SYSTEMS	4020-012220-5414-000-004-	5/6/2008	5,785.67	
20915	6550	INTERNET SECURITY SYSTEMS	4020-012220-5414-000-004-	5/6/2008	276.8	
20915	6550	INTERNET SECURITY SYSTEMS	4020-012220-5414-000-004-	5/6/2008	38.95	
20915	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	6/17/2008	-6,101.42	0
						.00 *
20916	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	5/12/2008	10,130.40	
20916	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	5/12/2008	3,545.00	
20916	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	6/17/2008	-13,675.40	0

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20917	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	5/12/2008	5,015.22	.00 *
20917	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	6/17/2008	-5,015.22	0
20918	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	5/15/2008	3,539.68	.00 *
20918	5396	BB & T FINANCIAL, FSB	4010-035050-5407-000-000-	8/18/2008	-3,521.28	18.4
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	5,940.00	18.40 *
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	-715	
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	360	
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	0	
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	0	
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	45	
20919	5418	ACTION TRAINING SYSTEMS,	4010-035050-5411-000-000-	5/15/2008	0	
20919	5396	BB & T FINANCIAL, FSB	4010-035050-5411-000-000-	6/17/2008	-5,630.00	0
20921	6330	PRICELESS IMPRINTERS, INC	4010-035050-3006-000-000-	5/19/2008	710.33	.00 *
20921	6330	PRICELESS IMPRINTERS, INC	4010-035050-3006-000-000-	5/19/2008	724.68	
20921	6330	PRICELESS IMPRINTERS, INC	4010-035050-3006-000-000-	5/19/2008	137.9	
20921	6330	PRICELESS IMPRINTERS, INC	4010-035050-3006-000-000-	5/19/2008	375.28	
20921	6330	PRICELESS IMPRINTERS, INC	4010-035050-3006-000-000-	5/19/2008	1,043.84	
20921	5396	BB & T FINANCIAL, FSB	4010-035050-3006-000-000-	6/17/2008	-2,992.03	0
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	3,930.00	.00 *
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	1,048.00	
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	570	
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	160	
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	65	
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	160	
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	5/21/2008	-80	
20922	4797	GRAFIX SHOPPE	4010-031020-5408-000-000-	6/24/2008	-5,853.00	0
20923	5466	ARCADIAN PROPERTY	4010-071090-3004-000-003-	5/22/2008	5,000.00	.00 *
20923	5466	ARCADIAN PROPERTY	4010-071090-3004-000-003-	6/26/2008	-5,000.00	0
20923	5466	ARCADIAN PROPERTY	4010-071100-3004-000-003-	5/22/2008	2,500.00	

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20923	5466	ARCADIAN PROPERTY	4010-071100-3004-000-003-	6/26/2008	-2,500.00	0
20924	5888	MACE, INC.	4011-033010-5409-000-000-	5/27/2008	2,860.00	.00 *
20924	5888	MACE, INC.	4011-033010-5409-000-000-	7/11/2008	-2,860.00	0
20925	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	5/29/2008	6,890.32	.00 *
20925	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	5/29/2008	35	
20925	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	5/29/2008	426	
20925	5769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	5/29/2008	15	
20925	5396	BB & T FINANCIAL, FSB	4010-035050-5407-000-000-	8/18/2008	-7,372.02	
20925	5396	BB & T FINANCIAL, FSB	4010-035050-5407-000-000-	8/18/2008	5.7	0
20926	5614	NATIONAL SAFETY SUPPLY,	4010-035050-5413-000-000-	5/29/2008	3,220.00	.00 *
20926	5614	NATIONAL SAFETY SUPPLY,	4010-035050-5413-000-000-	5/29/2008	-600	
20926	5614	NATIONAL SAFETY SUPPLY,	4010-035050-5413-000-000-	5/29/2008	146.94	
20926	5614	NATIONAL SAFETY SUPPLY,	4010-035050-5413-000-000-	5/29/2008	0	
20926	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	7/18/2008	-2,778.44	
20926	5396	BB & T FINANCIAL, FSB	4010-035050-5413-000-000-	7/18/2008	11.5	0
20927	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	5/29/2008	3,104.66	.00 *
20927	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	7/18/2008	-3,104.66	0
20928	6572	WELDER'S SUPPLY &	4010-042030-8006-000-000-	5/29/2008	75,667.08	.00 *
20928	6572	WELDER'S SUPPLY &	4010-042030-8006-000-000-	5/29/2008	17,994.26	93,661.34
20929	254	NOLAND COMPANY	4010-071090-5407-000-000-	5/30/2008	4,376.44	93,661.34 *
20929	5396	BB & T FINANCIAL, FSB	4010-071090-5407-000-000-	7/18/2008	-4,376.44	0
20930	5542	HANKEY'S RADIO, INC	4010-031020-5408-000-000-	6/3/2008	27,312.00	.00 *
20930	3414	MOTOROLA	4010-031020-5408-000-000-	7/14/2008	-24,912.00	
20930	3414	MOTOROLA	4010-031020-5408-000-000-	7/14/2008	-2,400.00	0
						.00 *

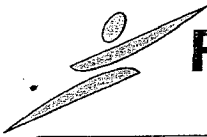
compactor & cans

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20931	247	PIFER OFFICE SUPPLY, INC.	4010-022010-5401-000-000-	6/4/2008	3,996.95	
20931	5396	BB & T FINANCIAL, FSB	4010-022010-5401-000-000-	7/18/2008	-3,996.95	0
						.00 *
20932	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/4/2008	5,061.00	
20932	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/4/2008	66	
20932	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/4/2008	43.7	
20932	4243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/4/2008	3,411.75	8,582.45
						uniforms
						8,582.45 *
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	174	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	174	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	445	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	607	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	824	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	824	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	824	
20933	1867	BOB BARKER COMPANY, INC.	4011-033010-5410-000-001-	6/5/2008	824	
						4,696.00
						uniforms
						4,696.00 *
20934	25	STUTZMAN, JIM CHEVROLET -	4017-081090-8001-000-000-	6/5/2008	15,030.80	
20934	25	STUTZMAN, JIM CHEVROLET -	4017-081090-8001-000-000-	6/26/2008	-15,030.80	0
						.00 *
20935	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	6/5/2008	5,735.75	
20935	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	6/5/2008	0	
20935	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	7/18/2008	-5,735.75	0
						.00 *
20936	5458	DISYS, CORP.	4020-012220-5414-000-004-	6/10/2008	2,744.65	
20936	5458	DISYS, CORP.	4020-012220-5414-000-004-	6/10/2008	0	
20936	5458	DISYS, CORP.	4020-012220-5414-000-004-	7/25/2008	-2,744.65	0
						.00 *
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	9,500.00	
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	2,152.00	
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	3,248.00	
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	336	
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	696	
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	1,450.00	

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	
20937	5205	GALL'S INC.	4010-031020-5408-000-000-	6/13/2008	255	17,637.00	vehicle equipment
20938	3780	RIDDLEBERGER BROS., INC.	4011-033010-5604-000-001-	6/18/2008	5,692.00	5,692.00	hydraulic actuators
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	6/18/2008	3,628.00	5,692.00 *	
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	6/18/2008	543.75	17,637.00 *	
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	6/18/2008	1,350.00	5,692.00	
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	6/18/2008	157.5		
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	6/18/2008	562.5		
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	6/18/2008	570		
20939	5969	BK SECURITY AND HOME	4020-012220-5414-000-004-	7/25/2008	-6,811.75	0	
20940	5548	EXEGETICS, INC.	4020-012220-5414-000-004-	6/19/2008	6,250.00	.00 *	
20940	5548	EXEGETICS, INC.	4020-012220-5414-000-004-	6/19/2008	937.5	7,187.50	scanning software 3102-5401
20941	5565	ESITECH, INC.	4011-033010-8001-000-000-	6/24/2008	9,654.00	7,187.50 *	
20941	5565	ESITECH, INC.	4011-033010-8001-000-000-	6/24/2008	2,670.00	21,930.00 *	security camera software
20941	5565	ESITECH, INC.	4011-033010-8001-000-000-	6/24/2008	6,135.00	30,081.60	mobile radio
20941	5565	ESITECH, INC.	4011-033010-8001-000-000-	6/24/2008	1,609.00	5,245.00	voting machine
20941	5565	ESITECH, INC.	4011-033010-8001-000-000-	6/24/2008	1,862.00	21,930.00	
20942	5542	HANKEY'S RADIO, INC	4010-031020-5408-000-000-	6/25/2008	30,081.60	30,081.60	
20943	5768	ELECTION SYSTEMS &	4010-013010-8001-000-000-	6/23/2008	5,245.00	5,245.00	
20944	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/24/2008	3,172.00	5,245.00 *	
20944	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	7/18/2008	-3,172.00	0	
20945	6001	OFFICE DEPOT, INC.	4010-012140-5401-000-000-	6/23/2008	3,299.99	.00 *	
20945	5396	BB & T FINANCIAL, FSB	4010-012140-5401-000-000-	7/18/2008	-3,299.99	0	
						.00 *	

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	
20946	6585	VALLEY CYCLE CENTER INC.	4010-031020-8005-000-000-	6/24/2008	11,769.80	11,769.80	(2) 4-wheeler
20947	5483	VIRGINIA GOLF CARS, INC.	4010-071090-8001-000-000-	6/25/2008	6,829.00	11,769.80 *	utility cart
20948	6593	WHITLAM PAINT COMPANY	4010-071100-8001-000-000-	6/25/2008	10,717.00	6,829.00 *	fieldmarking machine
20949	581	FLOOR SHOP, THE	4010-043040-3004-000-003-	6/26/2008	270	10,717.00 *	
20949	581	FLOOR SHOP, THE	4010-043040-3004-000-003-	6/26/2008	4,995.00	5,265.00	install tile
20950	3172	NATIONAL POOLS OF	4010-071090-3004-000-003-	6/26/2008	5,995.10	5,265.00 *	
20950	3172	NATIONAL POOLS OF	4010-071090-3004-000-003-	6/26/2008	5,995.10	5,995.10	
20950	3172	NATIONAL POOLS OF	4010-071090-3004-000-003-	6/26/2008	-5,995.10	5,995.10	
20950	3172	NATIONAL POOLS OF	4010-071100-3004-000-003-	6/26/2008	5,995.10	5,995.10	drain replacement
20951	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	6/26/2008	7,500.00	11,990.20 *	
20951	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	6/26/2008	1,250.00	8,375.00 *	(25) laserfiche user license
20951	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	6/26/2008	-375	10,065.88	1220-5401
20952	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	6/26/2008	10,065.88	10,065.88	(11) laptop
20952	4569	DELL MARKETING L.P.	4020-012220-5414-000-004-	6/26/2008	0	0	7104-5401
20953	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/26/2008	105.46	10,065.88 *	
20953	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/26/2008	252.24		
20953	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/26/2008	105.46		
20953	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/26/2008	1,349.08		
20953	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/26/2008	1,128.02		
20953	6548	SOFTWARE HOUSE	4020-012220-5414-000-004-	6/26/2008	564.01		
20953	5396	BB & T FINANCIAL, FSB	4020-012220-5414-000-004-	7/18/2008	-3,504.27	0	
20954	4929	APPLE VALLEY SCALE	4020-012220-5414-000-004-	6/26/2008	19,600.00	19,600.00	scale system upgrade
						19,600.00 *	12-42040-8007

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$
20955	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	6/26/2008	6,164.00	
20955	5095	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	6/26/2008	150	6,314.00
						uniforms
						6,314.00 *
20956	5751	UNITY BUSINESS SYSTEMS	4020-012220-5414-000-004-	6/30/2008	32,199.00	32,199.00
20957	6594	GEORGE PATTON ASSOCIATES,	4010-081020-8002-000-000-	6/30/2008	6,272.09	6,272.09
						document imaging
						1203-8007
						display case
						6,272.09 *
20958	6595	ECONOMY 2-WAY DISTRIBUTOR	4010-035060-5413-000-000-	6/30/2008	4,200.00	
20958	6595	ECONOMY 2-WAY DISTRIBUTOR	4010-035060-5413-000-000-	7/7/2008	80	4,280.00
						radio monitoring
						4,280.00 *
20959	5995	MID-ATLANTIC WASTE SYSTEM	4010-042030-8006-000-000-	6/30/2008	54,900.00	
20959	5995	MID-ATLANTIC WASTE SYSTEM	4010-042030-8006-000-000-	6/30/2008	48,900.00	103,800.00
						(6) compactor / cans
						103,800.00 *
						<u>2,135,847.52 **</u>



Frederick County Public Schools

... to ensure all students an excellent education

Lisa K. Frye, Executive Director of Finance

fryel@frederick.k12.va.us

DATE: August 20, 2008

TO: Cheryl Shiffler, Finance Director

FROM: Lisa K. Frye, Executive Director of Finance *Lisa K Frye*

SUBJECT: **FY2009 Budget Adjustment for Carryforward Encumbrances**

The school board took action on August 19, 2008, to request a budget adjustment for FY2009 to accommodate outstanding encumbrances carried forward from the prior year. A listing of the encumbrances is attached.

Fund 47	NREP Operating Fund	\$	8,721.00 ✓
Fund 50	School Operating Fund	\$	471,259.67 ✓
Fund 59	School Capital Project Fund	\$	379,794.56 ✓
Fund 60	School Construction Fund	\$	16,730,421.84 ¹

Please submit this request for appropriation by the board of supervisors.

Thank you.

Frederick County
 RECEIVED
 AUG 20 2008
 Finance Department

¹ Separate BOS action will occur for the remaining construction project balance.

FREDERICK COUNTY PUBLIC SCHOOLS
Outstanding Encumbrance Listing as of June 30, 2008

Date	Description	Purchase Order Number	Amount
6/9/08	NCS VANTAGE SMALL FORM COMPUTER ADP EQUIP-NEW	34895 PO 47.1100.2.2.000.006207.30.00	7,060.00 7,060.00
6/2/08	35005 GBC SHREDDER OFFICE SUPPLIES	34818 PO 47.1410.2.2.000.006001.08.00	637.00 637.00
6/2/08	GBC SHREDDER & OAK FINISH LECTERN OFFICE SUPPLIES	34818 PO 47.1410.2.2.000.006001.30.00	1,024.00 1,024.00
5/19/08	BINDING SYSTEM SUPPLIES INSTRUCTIONAL SUPPLIES	34690 PO 50.1100.1.1.000.006044.05.00	36.95 36.95
5/19/08	AMERICAN HERITAGE CHILDREN'S THESAURUS INSTRUCTIONAL SUPPLIES	53875 SPO 50.1100.1.1.000.006044.19.00	64.00 64.00
6/10/08	TITLE MR. BACH COMES TO CALL INSTRUCTIONAL SUPPLIES	53889 SPO 50.1100.1.1.000.006044.19.34	110.81 110.81
4/7/08	BACTERIA SLIDE SET & TEST PAPER INSTRUCTIONAL SUPPLIES	51547 SPO 50.1100.1.1.000.006044.19.44	37.28 37.28
6/16/08	SPECTRUM MATH 6, 7 & 8 INSTRUCTIONAL SUPPLIES	54431 SPO 50.1100.1.1.000.006044.34.71	295.46 295.46
5/13/08	SKIL PALM SANDERS INSTRUCTIONAL SUPPLIES	34649 PO 50.1100.1.3.000.006044.05.81	173.61 173.61
5/1/08	MODERN MARVELS DVD RENEWABLE ENERGY INSTRUCTIONAL SUPPLIES	52297 SPO 50.1100.1.3.000.006044.19.61	104.98 104.98
6/12/08	YELLOW & CLEAR TRAYS FOR READING ROOM MISCELLANEOUS SUPPLIES	53017 SPO 50.1100.2.1.000.006013.09.00	93.60 93.60
6/5/08	WORD COUNT / INSTRUCTIONAL /TEXT SOCIAL STUDIES BOOKS INSTRUCTIONAL SUPPLIES	53596 SPO 53597 SPO 50.1100.2.1.000.006044.14.00	69.30 176.40 245.70
1/2/08	WRITING #2 TAPES FOR 1ST TESTING & SCORING 3	33801 PO	330.00
1/11/08	2008 SELP TESTING MATERIALS	33875 PO	3,945.46
2/21/08	BUNDLED REPORTS FOR HIGH SCHOOLS TESTING MATERIALS	34127 PO 50.1100.2.1.000.006067.00.18	1,050.00 5,325.46
6/13/08	120 SERIES STACK CHAIRS (BLACK) INSTRUCTIONAL SUPPLIES	34986 PO 50.1100.3.1.000.006044.34.90	834.00 834.00
2/25/08	STAMP/READING/WRITING/SPEAKING TEST & SCORING	34145 PO	157.50
6/3/08	CHILDHOOD OF FAMOUS AMERICANS INST. TEXT -	54599 SPO	103.66
6/5/08	TIC TAG TOE POCKET CHART & ADJUSTABLE CHART HANGER	54605 SPO	53.86
6/5/08	READING TEACHER'S BOOK OF LISTS 5TH	54612 SPO	32.99
6/5/08	RED HOT ROOT WORDS MASTERING VOCAB BOOK INSTRUCTIONAL SUPPLIES	54617 SPO 50.1100.3.1.000.006044.40.00	34.83 382.84
6/13/08	BOOKS - JOB SEARCH TEACHING MODULE INSTRUCTIONAL SUPPLIES	34979 PO 50.1100.3.3.000.006044.34.86	516.42 516.42
4/17/08	TRACK & FIELD UNIFORMS INSTRUCTIONAL SUPPLIES	34464 PO 50.1100.3.5.000.006044.25.32	4,680.00 4,680.00
6/9/08	SCORING OF GRADE 4 WRITING ESSAYS OTHER CONTRACTED SERVICES	34889 PO 50.1310.3.1.000.003123.00.18	3,000.00 3,000.00

FREDERICK COUNTY PUBLIC SCHOOLS
Outstanding Encumbrance Listing as of June 30, 2008

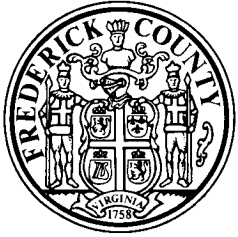
Date	Description	Purchase Order Number	Amount
2/14/08	RICOH 6500 COPIER W/HOLE PUNCH LEASE/RENT OF EQUIPMENT	34095 PO 50.1310.3.2.000.006401.00.00	1,465.38 1,465.38
6/20/08	STAGE LIGHTING REPAIRS REPAIRS AND MAINTENANCE	35062 PO 50.1320.1.1.000.003310.41.00	637.00 637.00
6/20/08	SCHOOL IMPROVEMENT TEACHER TEAM THAT GET RESULTS MEDIA CENTER-LIBRARIES	35064 PO 50.1320.2.1.000.006077.42.00	1,024.00 1,024.00
6/18/08	CISCO 4-PORT VOICE INTERFACE CARD, IP PHONE	35027 PO	36.95
6/20/08	CISCO 7912G, SINGLE IP PHONE	35052 PO	36.95
6/25/08	KINGSTON 512MB MEMORY	35112 PO	64.00
6/16/08	KEYBOARD NB152508-18210 REPAIRS AND MINT-COMPUTER	52746 SPO 50.1321.2.1.000.003312.00.00	64.00 64.00
6/20/08	STAGE LIGHTING SUPPLIES OTHER OPERATING SUPPLIES	35062 PO 50.1321.2.1.000.006014.00.00	110.81 110.81
4/23/08	PIX WRITER 3.WOW-PHOTO SOFTWARE TECHNOLOGY SOFTWARE	34515 PO 50.1321.2.1.000.006040.00.00	37.28 37.28
6/4/08	16 BAY SECURITY CART	34845 PO	295.46
6/9/08	48" SMART BOARD & MOBILE FLOOR STAND ADP EQUIP-REPLACEMENT	34892 PO 50.1321.2.1.000.008107.00.00	295.46 295.46
6/17/08	CRACKED LCD & LIQUID DAMAGE REPAIRS REPAIRS AND MINT-COMPUTER	35013 PO 50.1321.3.1.000.003312.00.00	173.61 173.61
6/24/08	IBM SERVICE & SUPPORT MAINT SERV CONT-COMPUTER	35079 PO 50.1321.3.1.000.003322.00.00	93.60 93.60
5/28/08	DISTRIBUTION REWIRING MATERIALS FOR SHERANDO MOUNTING PLATES-LCD	34784 PO 34832 PO	69.30 176.40
6/3/08	OTHER OPERATING SUPPLIES	50.1321.3.1.000.006014.00.00	245.70
5/27/08	94" SMART BOARD & WIRELESS SLATE	34768 PO	330.00
6/10/08	77" SMART BOARD W/ UNIFI 45 PROJECTOR, SPEAKERS, AUDIO	34912 PO	3,945.46
6/19/08	STEREO MUSIC MAKER, POWERPRO, WITH MICROPHONE	35039 PO	1,050.00
6/20/08	SPEAKER 90W POWERED COMPANION FOR PA-91	35041 PO	5,325.46
6/20/08	FIELD TECH UPGRADABLE ECON KIT ADP EQUIP-REPLACEMENT	35044 PO 50.1321.3.1.000.008107.00.00	1,050.00 5,325.46
6/6/08	SMARTNET 3560 & 802.11-NETWORKING SUPPLIES ADP EQUIP-REPLACEMENT	34873 PO 50.1321.3.1.017.008107.00.00	834.00 834.00
1/10/08	RICOH AFICIO COPIER MP 1600 LEASE/RENT OF EQUIPMENT	33855 PO 50.1410.1.1.000.005401.05.00	110.98 110.98
5/13/08	CUSTOM FABRICATED SCHOOL SIGN FURNITURE & EQUIP-REPL	34647 PO 50.1410.1.1.000.008101.19.00	5,300.00 5,300.00
5/6/08	RICOH AFICIO COPIER-MP7500 & MP6500 LEASE/RENT OF EQUIPMENT	34610 PO 50.1410.2.1.000.005401.05.00	1,953.60 1,953.60

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FREDERICK COUNTY PUBLIC SCHOOLS
Outstanding Encumbrance Listing as of June 30, 2008

Date	Description	Purchase Order Number	Amount	Date	Description	Purchase Order Number	Amount
2/28/08	RICOH AFICIO MP 7500SP COPIER	34171 PO	1,634.52	1/10/08	NEW EQUIPMENT		42,795.00
2/28/08	TWO RICOH AFICIO MP 4500 COPIERS	34173 PO	1,450.44	4/21/08	PREPARATION OF CONST. DOCUMENTS FOR ADMIN ANNEX SBO ANNEX		7,200.00
	LEASE/RENT OF EQUIPMENT	50.1410.2.1.000.005401.10.00	3,084.96	4/21/08	NEW MODULARS		149,430.00
6/12/08	BANNER, CARBON PAPER, BULLETIN BOARDS OTHER OPERATING SUPPLIES	53024 SPO	9.26				166,630.00
		50.1410.2.1.000.006014.09.00	9.26	1/22/08	PREPARATION OF CONST. DOCUMENTS SHS-BASEBALL FIELD REPAIRS AND MAINTENANCE		5,083.00
6/10/08	64" SMART BOARD	34920 PO	2,334.00				5,083.00
6/10/08	DOCUMENT CAMERA 5.3.OPTICAL POWER ZOOM FURNITURE & EQUIP--NEW	34930 PO	2,200.00	2/14/08	SHS TRACK RESURFACING		81,902.00
		50.1100.2.1.000.008201.04.00	4,534.00	2/21/08	PROVIDE & INSTALL SHS BASEBALL FIELD GRANDSTANDS		40,687.00
2/27/08	RICOH AFICIO MP3500-SP COPIER	34165 PO	607.11	2/25/08	SHS BASEBALL FIELD RENOVATIONS REPLACEMENT EQUIPMENT		46,264.42
	LEASE/RENT OF EQUIPMENT	50.1410.3.1.000.005401.01.00	607.11	1/8/08	SITE CONSTRUCTION OF 12TH ELEM SCHOOL		168,863.42
1/17/08	SERVICES FOR TRIENNIAL CENSUS	33902 PO	7,831.16	2/29/08	FEE FOR TRAFFIC SIGNAL DESIGN		2,557,224.14
	SENSUS, SURVEYS AND RPTS	50.2160.9.0.000.003140.00.56	7,831.16		PURCHASED SERVICES		2,683,703.05
12/28/07	RETIREMENT PLAN ADVISORY SERVICES	33605 MANPO	11,439.04	2/27/08	FEE FOR A&E SERVICES FOR PHASE I APR RENOVATIONS		13,080.00
	CONTRACTED ACTIVITIES	50.2160.9.0.000.003170.00.00	11,439.04	3/20/08	SERVICES TO PROVIDE QC TESTING AT APPLE PIE RIDGE PURCHASED SERVICES		3,978.00
4/25/08	RICOH AFICIO MP C3500 STANDARD COPIER	34555 PO	813.54	7/24/07	ARCHITECTURAL/ENGINEERING SERVICES FOR THE 12TH ELEM		146,640.00
	LEASE/RENT OF EQUIPMENT	50.2180.9.0.000.005401.00.00	813.54	4/4/08	PREPARE AGREEMENT FOR CHANNING DR. & 12TH ELEM		758.90
1/2/08	BLKERRY ENTERPRISE SOLUTION TECH-SUPPORT	33797 PO	1,027.38	4/9/08	ENGINEERING SERVICES FOR THE 12TH ELEM PURCHASED SERVICES		33,386.28
	MAINT SERV CONT--COMPUTER	50.2190.9.0.000.003322.00.00	1,027.38	7/7/06	CONSTRUCTION OF THE NEW GAINESBORO PURCHASED SERVICES		180,765.18
6/6/08	BLINDS	34865 PO	338.80	1/8/08	FEE FOR SITE DESIGN-12TH ELEM. SCHOOL		9,000.00
	OTHER OPERATING SUPPLIES	50.2190.9.0.000.006014.00.00	338.80	1/8/08	CONSTRUCTION OF 12TH ELEM. SCHOOL PURCHASED SERVICES		12,895,624.86
2/25/08	RICOH AFICIO 7500SP COPIER	34144 PO	1,819.92	4/21/08	CONSTRUCTION SERVICES FOR RENOVATION AT APR NEW EQUIPMENT		428,685.75
4/1/08	RICOH AFICIO MP1600 COPIER	34349 PO	150.00				428,685.75
	LEASE/RENT OF EQUIPMENT	50.3100.9.0.000.005401.15.00	1,959.92	FUND 000047 TOTAL	NREP Operating Fund		8,721.00
7/14/08	FRONT ENTRANCE MODIFICATIONS - ARMEL REPAIRS AND MAINTENANCE	34918 MANPO	3,000.00	FUND 000060 TOTAL	School Operating Fund		471,259.67
		50.4200.9.0.000.003310.04.00	3,000.00	FUND 000069 TOTAL	School Capital Project Fund		378,784.56
6/25/08	FRONT ENTRANCE MODIFICATIONS - INDIAN HOLLOW REPAIRS AND MAINTENANCE	34917 MANPO	7,275.00	ENCUMBRANCE GRAND TOTAL	School Construction Fund		15,730,421.84
		50.4200.9.0.000.003310.14.00	7,275.00				17,990,197.07
6/24/08	ARMEL & MTES ELEM. INSTALL HVAC ROOF TOP UNITS REPAIRS AND MAINTENANCE	35090 PO	1,808.00				
6/16/08	HVAC REPAIR SUPPLIES	34992 PO	1,045.00				
	REPAIR AND MAINT SUPPLIES	50.4200.9.0.000.006007.00.00	1,045.00				
6/10/08	FUELMASTER PUMP SUPPLIES	34928 PO	9,637.54				
	NEW EQUIPMENT	50.4200.9.0.000.008251.16.00	9,637.54				
4/21/08	SBO ANNEX	34480 PO	355,581.84				
	NEW MODULARS	50.4200.9.0.000.008256.50.00	355,581.84				
3/17/08	RICOH AFICIO 4500 SP	34281 PO	913.53				
	LEASE/RENT OF EQUIPMENT	50.4400.9.0.000.005401.50.00	913.53				
5/21/08	SERVICES FOR PRELIMINARY WETLAND EVALUATION PURCHASED SERVICES	34732 PO	1,500.00				
10/15/07	LABOR & MATERIAL TO INSTALL HVAC EQUIPMENT REPAIRS AND MAINTENANCE	32479 MANPO	6,433.14				
		50.4200.9.0.000.003310.34.00	6,433.14				
12/14/07	ROOF REPLACEMENT PROJECT - APPLE PIE RIDGE	33731 PO	42,795.00				

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OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

E-mail: fcvotes@co.frederick.va.us

Rick Miller
540/665-5660
Fax 540/665-8976

MEMORANDUM



To: Frederick County Board of Supervisors
John Riley, Frederick County Administrator

From: Rick Miller, Frederick County Voter Registrar *RM*

Subject: Commonwealth of Virginia Reimbursement of February Presidential Primaries

Date: Friday, September 12, 2008 *RM ahslv8*

The Frederick County Electoral Board and Voter Registrar asked for and received a supplement appropriation of \$ 22,400.00 to conduct the Republican and Democratic Presidential Primaries on February 12, 2008 from Frederick County. Our actual total expenses for the primaries were \$ 20,338.55 or 91 % of the original request. As Voter Registrar, I would like to report the Commonwealth of Virginia has reimbursed Frederick County with the amount of \$ 15,863.41 or 78 % of the total expenses of \$ 20,338.51 for the conduction of the primaries.

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