



TO: Board of Supervisors
FROM: Finance Committee
DATE: October 26, 2009
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Friday, October 23, 2009 at 9:00 a.m. Members Richie Wilkins and Ron Hottle were absent.

1. The EDC Director requests a General Fund supplemental appropriation in the amount of \$80,000 for the final payment of the ProJet Aircraft MOU. See attached memo, p. 1. The committee forwards the request to the Board with no recommendation.
2. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$6,456.78. This amount represents an insurance reimbursement for a damaged vehicle. No local funds required. See attached memo, p. 2 – 3. The committee recommends approval.
3. The Court Services Director requests a Court Services Fund supplemental appropriation in the amount of \$2,909.61. This amount represents monies collected from vending machines. No local funds required. See attached memo, p. 4. The committee recommends approval.

4. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$210,000 for the completion of Phase II of the Sherando Park pedestrian/bike trail. This amount represents proffer funds received. See attached memo, p. 5. The committee recommends approval.
5. The NRADC Superintendent requests a NRADC Fund supplemental appropriation in the amount of \$106,470. These funds are needed to return interest earned on the jail expansion bond in excess of the IRS allowable amount. See attached memo, p. 6. The committee recommends approval.
6. A request for a General Fund supplemental appropriation in the amount of \$440,300 for unused transportation funding from FY 2009 to FY 2010 has been made. The committee recommends the establishment of a reserved fund balance subject to appropriation upon need.
7. The Victim Witness Director requests a General Fund supplemental appropriation in the amount of \$5,000 which represents additional funds received from the State. No local funds required. See attached information, p. 7 – 8. The committee recommends approval.
8. The Finance Committee Chairman will address the FY 2011 budget development. See attached memo, p. 9.

Information Only

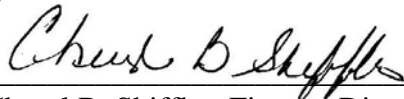
1. A thank you note was received from First Night Winchester for the FY 2010 contribution. See attached, p. 10.

2. The Finance Director provides September 30, 2009 financial statements. See attached, p. 11 – 14.
3. The Finance Director provides the Fund 10 Transfer report. See attached, p. 15.
4. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 16.

Respectfully submitted,
FINANCE COMMITTEE

Bill M. Ewing
Richard Shickle
Charles DeHaven
Stephen Swiger

By




Cheryl B. Shiffler, Finance Director



WINCHESTER
FREDERICK COUNTY
VIRGINIA EDC

DATE: September 21, 2009

TO: Cheryl Shiffler,
Frederick County Finance Director

FROM: Patrick Barker, CEcD 
Executive Director

RE: Appropriation Request for 10-8102-5600-001, FY10: Projet

The purpose of this request is the preparation of the investment check for Projet Aircraft Services grant in the amount of \$80,000. The check is the final fulfillment of the Memorandum of Understanding dated July 26, 2006.

Projet Aircraft Services has provided the necessary documentation for items (c) and (d) within the Terms and Conditions of Disbursement section of the Memorandum of Understanding dated July 26, 2006. Projet has exceeded their taxable aircraft investment target by more than 41%, totaling \$32,500,000. It should be noted that Projet, while not owning the aircraft, have a management agreement for both aircraft. These agreements can be made available, if necessary.

FY09-10
10-8102-5600-001
\$80,000.00

Frederick County
RECEIVED
SEP 22 2009
Finance Department

Thanks for help. Please advise if additional information is required.

Your Move. Our Commitment.



COUNTY OF FREDERICK, VIRGINIA

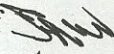
FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Timothy L. Welsh
Department Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Timothy L. Welsh, Chief 
Fire and Rescue Department

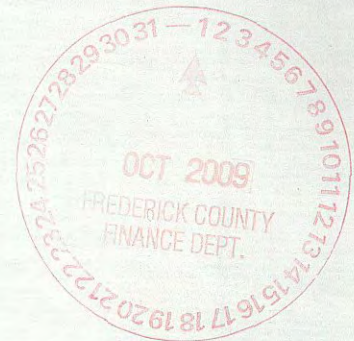
SUBJECT: Request For Supplemental Appropriation

DATE: September 30, 2009

Attached please find a copy of Check No. 0073824491 received in the amount of \$6,456.78 for the auto claim dated September 21, 2009 involving Deputy Chief Linaburg. This amount represents the appraiser's estimate. The actual invoice for repairs will be paid through our line item 3505-3004-002 Repair and Maintenance – Vehicles. It is my request for a supplemental appropriation in the amount of \$6,456.78 to our line item for the repairs to the department's 2006 Chevy Impala.

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

TLW:jlc
Attachment: (1)
Cc: 2006 Chevy Impala File



GALLAGHER BASSETT-STLM.D.HTS
RIVERPORT EXEC. CENTER II
13801 RIVERPORT DRIVE
SUITE 501
MARYLAND HEIGHTS MO 63043-4810



MDG2009 00001893 1 MB 0382 1

FREDERICK COUNTY FINANCE DEPT
ATTN: JENNIFER PLACE
107 N. KENT STREET
WINCHESTER VA 22601



3-010-018990-

0001

1096



GALLAGHER BASSETT SERVICES FOR
NATIONAL UNION FIRE INS CO

DIRECT CHECK INQUIRIES TO:
PHONE: 800-227-1533
GALLAGHER BASSETT-STLM.D.HTS
RIVERPORT EXEC. CENTER II
13801 RIVERPORT DRIVE
SUITE 501
MARYLAND HEIGHTS MO 63043-4810

CLAIM NO.: 000531 027238 AD 01 (0991)

BRANCH NO.: 121

NO.: 0073824491

CLAIMANT: COUNTY OF FREDERICK

ACC DATE: 21Sep09

VN: 0000559188

DESCRIPTION: PAYMENT FOR DAMAGE TO 06 IMPALA / DENNIS LINABURG

DATE: 25Sep09

DATES OF SERVICE: THRU

AMOUNT: 6456.78

BENEFIT PERIOD: THRU

DETACH AND RETAIN THIS STUB FOR YOUR REFERENCE

C 0001893 002131 001 001

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND. THE BACK HAS AN ARTIFICIAL WATERMARK.

GALLAGHER BASSETT SERVICES FOR
NATIONAL UNION FIRE INS CO

CHECK NO. 0073824491 010527

VN. 0000559188

DATE: 25Sep09 62-20/311

CLAIM NO.: 000531 027238 AD 01 (0991)

BRANCH NO.: 121

PAY SIX THOUSAND FOUR HUNDRED FIFTY-SIX AND 78/100 DOLLARS*****

NOT VALID AFTER 90 DAYS
PAY EXACTLY
\$ **6456.78

TO THE ORDER OF FREDERICK COUNTY VIRGINIA
107 NORTH KENT ST.
WINCHESTER VA 22601

AUTHORIZED SIGNATURE

CITIBANK, N.A.
ONE PENN'S WAY
NEW CASTLE, DE 19720



0073824491 0011802093 00749011



COUNTY of FREDERICK

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

540/665-5633
Fax 540/678-0730

MEMORANDUM

To: Cheryl Shiffler – Finance Department Director
From: Scott Anderson – Court Services Director *DSA*
Date: October 8, 2009
Re: Appropriation of Funds



I am requesting that the funds collected from the soda machine and washer/dryer at the Division of Court Services be appropriated for expenditures associated with this revenue. We would like the following amounts to be appropriated to the following line items:

\$ 812.00 appropriated to line item # 21110-5413-000

\$ 2,097.61 appropriated to line item # 21090-5415-000

Please contact me if you have any questions.



COUNTY of FREDERICK

Parks and Recreation Department
540-665-5678
FAX: 540-665-9687
www.fcprd.net
e-mail: fcprd@co.frederick.va.us

MEMO

To: Finance Committee
From: Jason Robertson, Director
Parks and Recreation
Subj: Proffer Funds
Date: October 8, 2009

The Frederick County Parks and Recreation Commission is requesting \$ 210,000 in Parks and Recreation proffer funds to complete Phase II of the Sherando Park bike trail. The 3,200 linear ft Phase II Bike trail is the fifth priority for the Parks and Recreation Department's 2010 Capital Improvement Plan. This trail will link Sherando Park to its neighboring communities including developments in Old Dominion Greens, Musket Ridge, Canter Estates, and The Camp at Mosby Station, Sherando High School, and businesses along Warrior Drive.

The design and engineering for this trail, which included environmental impacts, has been completed for \$ 28,000 funded through a 2001 TEA-21 grant. The total cost of the Phase II Sherando Bike Trail would be \$ 238,000.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 665-5678.

Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



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

MEMORANDUM

TO : Cheryl Shiffler, Frederick County Finance Director
FROM: Bruce R. Conover, Superintendent *Bruce R. Conover*
DATE: October 16, 2009
SUBJ : Finance Committee Request to Utilize Fund Balance

Request approval to transfer \$106,470.00 from 11-000240-2530 Unreserved Fund Balance to an "Interest" Expenditure Code, 4-011-091010-9201-000-001.

The transfer is required to rebate funds earned on the Jail's Expansion Bond in excess of the Internal Revenue Service (IRS) allowed amount. The rebate requirement was unknown at the time of the FY10 budget development.

The Regional Jail Authority authorized this expenditure October 15, 2009.

Thank you for considering this request.

Fundbal110-09/jw

Department of Criminal Justice Services

1100 Bank Street, Richmond, VA 23219

COPY

Statement of Grant Award/Acceptance

Subgrantee: Frederick County		Date: July 14, 2009	
Grant Period:		Grant Number:	
From: 07/01/2009	Through: 06/30/2010	10-N9261VW09	

Project Director	Project Administrator	Finance Officer
Mrs. Melissa D. Rice Victim Witness Director Frederick County 107 North Kent Street Winchester, VA 22601 Phone: (540) 665-6369 Email: mrice@co.frederick.va.us	Mr. John R. Riley, Jr. County Administrator Frederick County 107 North Kent Street Winchester, VA 22601 Phone: (540) 665-6382 Email: jriley@co.frederick.va.us	Ms. Cheryl B. Shiffler Finance Director Frederick County 107 North Kent Street Winchester, VA 22601 Phone: (540) 665-5610 Email: cshiffler@co.frederick.va.us

Grant Award Budget

Budget Categories	DCJS Funds		Locality Match	TOTALS
	Federal	State		
Consultant	\$0	\$0	\$0	\$0
Equipment	\$4,000	\$1,000	\$0	\$5,000
Indirect Cost	\$0	\$0	\$0	\$0
Personnel	\$67,562.40	\$16,890.60	\$0	\$84,453
Supplies/Other	\$4,660	\$1,165	\$0	\$5,825
Travel	\$2,384	\$596	\$0	\$2,980
Totals	\$78,606.40	\$19,651.60	\$0	\$98,258

This grant is subject to all rules, regulations, and criteria included in the grant guidelines and the special conditions attached thereto.

Leonard G. Cooke

Leonard G. Cooke, Director

The undersigned, having received the Statement of Grant Award/Acceptance and the Conditions attached thereto, does hereby accept this grant and agree to the conditions pertaining thereto, this _____ day of _____, 20_____.

Signature: _____

Title: _____

J.R.M.
County Administrator



To: Cheryl S.
Finance

Line Item	County Budget	Grant Funded – Approved
Personnel + Fringe Benefits	\$117,921	\$84,653
Postage & Telephone	\$3600	\$3400
Office Supplies	\$2000	\$2000
Travel	\$2980	\$2980
Dues and Memberships	\$225	\$225
Equipment (To Purchase Copier)	\$0.00	\$5000.00
Totals:	\$126,726	\$98,258



COUNTY of FREDERICK

Board of Supervisors

540/665-5666

540/667-0370 fax

Richard C. Shickle - Chairman

Bill M. Ewing - Vice Chairman

Opequon District

Gary A. Lofton

Back Creek District

Gary W. Dove
Gainesboro District

Gene E. Fisher

Shawnee District

Philip A. Lemieux

Red Bud District

Charles S. DeHaven, Jr

Stonewall District

TO: Finance Committee
FROM: Bill M. Ewing, Chairman *BME/ST*
DATE: September 25, 2009
RE: 2010-2011 Budget

I would like to express my concerns regarding the development of the county's 2010-11 budget. With the down economy and declining county revenues, it will be a very difficult job preparing this budget. I see the need to really tighten our belts and I feel this committee needs to provide guidelines and assistance to our staff in the preparation of the budget.

In order to assist staff in the budget preparation, I am requesting the discussion of budget issues at our October meeting. To assist us, I will ask staff to be prepared to inform us on the current status of revenue collections, fund balance, state support, and other conditions they see affecting the budget. This committee needs to provide directions in areas such as tax increases, usage of the fund balance, reductions in county programs, etc.

Our current year (2009-2010) budget was prepared with revenue neutral tax rates, \$4,300,000.00 from fund balance, 15% across the board expenditure reductions, no employee salary increases, vacant positions frozen, and a reduction in workforce.

Preparation of the 2009-2010 budget was not an easy job and I see the preparation of the 2010-2011 budget being even more difficult with the loss of stimulus funding. With the current economy and tax payers losing their homes and jobs, I will find it very difficult to even suggest a tax increase. We can utilize some of our fund balance; however, we must be sure to maintain a responsible balance. It looks to me that we will have to maintain status quo regarding positions, salaries, and the funding of programs and services. Your input of other options and thoughts are very important so please be prepared to offer them to the committee and staff at our October meeting. I welcome any member of the Board of Supervisors to participate in the discussions.

Funding of county and school programs to their desired levels will most likely not exist; however, working as a team, I am confident we will develop an acceptable budget.

cc: Board of Supervisors



Felicia Hart,
Executive Director

September 15, 2009

Sally Coates,
Chairman
Jenny Brockwell,
Vice Chairman
Leslie Mathis,
Secretary
Ed Grainger,
Treasurer

Mr. John Riley
County of Frederick
107 North Kent Street
Winchester, Virginia 22601

Jenny Brockwell
Kat Bronson
Linda Coffman
Gary Ganoe
Sandy Jones
Tracy Marlatt
Leslie Mathis
Kathy Nerangis
Erica Zambinini
Grayson Redford
Kitty Redford

Dear John,

Thank you SO much for supporting First Night Winchester again with the very generous donation of \$2125.00 from the County of Frederick. We are especially grateful considering the economy this year!

We are anticipating another great New Year's Eve event in our community with a wonderful evening featuring talented performers. We will again celebrate the midnight hour with the traditional "Apple Drop" and fireworks as we welcome in the New Year of 2010!

First Night Winchester is a 501- (c) (3) non-profit organization. On behalf of the Board of Directors of First Night Winchester, THANK YOU!

We appreciate your support and wish you a successful year.

Most gratefully yours,

Kathy Nerangis
Board Member

Felicia Hart
Executive Director

*A million thanks!!
Kathy*

P.O. Box 1392 ▪ Winchester, VA 22604 ▪ 540/533-5561 ▪ 540/662-3165 fax
firstnightwinchester@comcast.net ▪ www.firstnightwinchester.com

A non-profit 501(c)(3) organization

County of Frederick
General Fund
September 30, 2009

ASSETS	FY10		FY09 9/30/08	Increase (Decrease)	Notes:
	9/30/09	9/30/08			
Cash and Cash Equivalents	30,425,426.56	36,734,610.44	1,555.00	(6,309,183.88)	(Approximately 5.1 million less in f/b)
Petty Cash	1,555.00	1,555.00		0.00	
Receivables:					
Taxes, Commonwealth, Reimb. P/P	35,956,024.66	35,411,620.93		544,403.73	*333,133.85 difference is vehicle license fees
Streetlights	14,473.66	13,908.00		565.66	
Commonwealth, Federal, 45 day Taxes	173,637.40	120,728.84		52,908.56	
Due from Fred. Co. San. Auth.	734,939.23	883,619.07		(148,679.84)	*Reduced Sanitation Authority charge for National Guard Hook-up Fee
Prepaid Postage	3,076.47	1,772.00		1,304.47	
GL controls (est.rev / est. exp)	<u>(7,076,677.54)</u>	<u>(9,805,292.64)</u>		<u>2,728,615.10</u>	<u>(1) Spreadsheets Attached</u>
TOTAL ASSETS	<u>60,232,455.44</u>	<u>63,362,521.64</u>		<u>(3,130,066.20)</u>	

LIABILITIES	FY10		FY09		Notes:
	9/30/09	9/30/08	9/30/08	9/30/07	
Accrued Liabilities	304,931.50	550,245.35			(245,313.85) 9/09 Health Ins.(138,314.58) decreased fewer employees, Lord Fairfax Sci. Lab(166,416)Unclaimed property(200.92)
Performance Bonds Payable	920,952.18	1,957,131.00			(1,036,178.82) *9/09 Impacted by Ricketts(577,389.18)and Kiplinger Estates(476,641.34)
Taxes Collected in Advance	61,503.72	129,365.04			(67,861.32)
Deferred Revenue	<u>36,056,647.97</u>	<u>35,473,263.48</u>			<u>583,384.49</u> 9/09 Receivable difference, misc.chgs.(84,951), decals(105.00)dog tags(1,093.00)
TOTAL LIABILITIES	<u>37,344,035.37</u>	<u>38,110,004.87</u>		<u>(765,969.50)</u>	

EQUITY	FY10		FY09		Notes:
	9/30/09	9/30/08	9/30/08	9/30/07	
Fund Balance					
Reserved:					
Encumbrances General Fund	232,604.49	689,674.56			(457,070.07) (2) List attached
Prepaid Items	949.63	949.63			0.00
Advances	734,939.23	883,619.07			(148,679.84) Same as above due from Frederick County Sanitation Authority
Employee Benefits	93,120.82	93,120.82			0.00
Historical Markers	16,947.52	16,641.75			305.77
Animal Shelter(Samsell Estate)	233,761.27	221,561.27			12,200.00
Proffers	<u>2,070,340.39</u>	<u>1,380,370.74</u>			<u>689,969.65</u> (3) Attached information
Economic Development	687.01	687.01			0.00
VDOT Revenue Sharing	436,270.00	436,270.00			0.00
Undesignated Adjusted Fund Balance	<u>19,068,799.71</u>	<u>21,529,621.92</u>			<u>(2,460,822.21)</u>
TOTAL EQUITY	<u>22,888,420.07</u>	<u>25,252,516.77</u>		<u>(2,364,096.70)</u>	
TOTAL LIAB. & EQUITY	<u>60,232,455.44</u>	<u>63,362,521.64</u>		<u>(3,130,066.20)</u>	

(1) GL Controls	FY10	FY09	Inc/(Decrease)
Est.Revenue	123,082,338	126,628,174	-3,545,836
Appropriations	-56,129,959	-57,750,659	1,620,700
Est.Tr.to Other fds	-74,261,661	-79,372,483	5,110,822
Encumbrances	232,604	689,675	-457,070
	-7,076,678	-9,805,293	2,728,615

(2) General Fund Purchase Orders

DEPARTMENT	Amount	Description
Outstanding@9/30/09		
Clerk	32,418.08	Records Management Indexing
	17,905.84	Social Security Number Redaction
Fire & Rescue	5,666.88	Repair Parts
	3,359.80	Rifles & Racks
	9,768.72	Training Materials
	2,995.00	Defibrillators
	203.50	Fire Equipment
IT	12,800.00	Software/Records Management Laserfiche
Sheriff	21,696.00	Ammunition
Public Safety	22,837.50	Radio Maintenance
Adm.Bldg.	11,400.00	Coupla Repair Old Courthouse
	16,249.50	Tile Installation
Parks	43,681.59	Exercise Equip/Greenwood Mill School
	9,641.00	Folding Tables/Chairs
	5,250.00	Field Paint
	4,391.08	Playground Equipment
	12,340.00	Walkways Clearbrook Park
Total	<u>232,604.49</u>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated	
				Other	Projects
@9/30/09	746,526.34	429,754.94	182,111.36	711,947.75	2,070,340.39

Designated Other Projects Detail

Trans.Imp.Rt.50	10,000.00
Administration	91,670.00
Bridges	40,300.00
Library	73,987.75
Sheriff	45,615.00
Stop Lights	26,000.00
Rt.277	162,375.00
Rt.11	250,000.00
Solid Waste	12,000.00
Total	<u>711,947.75</u>

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 9/30/09

REVENUES:	Appropriated	FY10 9/30/2009 Actual	Budget Variance	FY09 9/30/08 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	2,597,994.15	(77,487,005.85)	2,837,031.30	(239,037.15)
Other local taxes	25,603,042.00	2,712,114.51	(22,890,927.49)	3,078,248.54	(366,134.03)
Permits & Privilege fees	1,219,649.00	266,459.57	(953,189.43)	418,109.57	(151,650.00)
Revenue from use of money and property	871,762.00	79,890.41	(791,871.59)	309,457.31	(229,566.90)
Charges for Services	2,402,424.00	537,353.83	(1,865,070.17)	592,519.31	(55,165.48)
Miscellaneous	1,043,259.84	132,075.63	(911,184.21)	139,893.43	(7,817.80)
Recovered Costs	1,826,418.00	394,116.84	(1,432,301.16)	318,756.50	75,360.34
Intergovernmental:					
Commonwealth	8,991,121.55	4,486,114.31	(4,505,007.24)	4,584,180.02	(98,065.71)
Federal	1,039,661.27	113,518.06	(926,143.21)	18,976.92	94,541.14
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	123,082,337.66	11,319,637.31	(111,762,700.35)	12,297,172.90	(977,535.59)

EXPENDITURES:	Appropriated	FY10 9/30/2009 Actual	Budget Variance	FY09 9/30/08 Actual	YTD Actual Variance
General Administration	8,964,573.00	2,604,378.85	6,360,194.15	2,612,840.97	(8,462.12)
Judicial Administration	2,339,258.08	466,137.46	1,873,120.62	463,466.55	2,670.91
Public Safety	23,942,351.10	5,867,963.03	18,074,388.07	6,378,912.32	(510,949.29)
Public Works	4,325,527.30	776,189.07	3,549,338.23	1,039,584.98	(263,395.91)
Health and Welfare	7,282,106.00	1,501,587.96	5,780,518.04	1,745,214.97	(243,627.01)
Education	62,770.00	15,692.50	47,077.50	18,461.75	(2,769.25)
Parks, Recreation, Culture	5,453,580.74	1,358,986.30	4,094,594.44	1,483,316.74	(124,330.44)
Community Development	1,911,391.00	424,864.52	1,486,526.48	508,317.12	(83,452.60)
TOTAL EXPENDITURES	54,281,557.22	13,015,799.69	41,265,757.53	14,250,115.40	(1,234,315.71)

OTHER FINANCING SOURCES (USES):	Operating transfers from / to	Excess (deficiency)of revenues & other sources over expenditures & other uses	Fund Balance per General Ledger	Fund Balance Adjusted to reflect Income Statement 9/30/09	
Operating transfers from / to	(76,110,062.47)	2,807,232.38	(73,302,830.09)	1,115,416.26	1,691,816.12
Excess (deficiency)of revenues & other sources over expenditures & other uses	(7,309,282.03)	(4,503,394.76)	(3,068,358.76)	(3,068,358.76)	(1,435,036.00)
Fund Balance per General Ledger		23,572,194.47	24,597,980.68	(1,025,786.21)	
Fund Balance Adjusted to reflect Income Statement 9/30/09		19,068,799.71	21,529,621.92	(2,460,822.21)	

County of Frederick
General Fund
Notes to Financial Statements
September 30, 2009
Income Statement
Revenues

General Property Taxes-Tax revenue received in FY10 decreased \$239,037.15. The real estate collection decreased \$37,627.21 and personal property decreased \$163,843.30. Only personal property taxes paid by the residents are included in this category. The remainder is paid by the State under PPTRA is included in the intergovernmental.

Other Local Taxes-Other local taxes decreased \$366,134.03 in FY10. Local sales tax decreased \$78,392.40, communications sales decreased \$17,633.86, utility taxes increased \$18,329.43 and business licenses decreased \$86,614.85. Motor vehicle licenses decreased \$149,395.88; however: the 2009 motor vehicles licenses were accrued in FY09 to reflect the levy for the first time. Recordation taxes decreased \$61,531.13, meals tax increased \$12,330.81, lodging tax decreased \$8,561.08 and street lights decreased \$361.37. Star Fort fees were received in the amount of \$5,696.30.

Permits and Privileges- Permits and privilege fees decreased \$151,650.00 in FY10. Included are the following: Development review fees decreased \$58,896.25, building permits decreased \$64,359.17, electrical permits decreased \$13,088.20, plumbing permits decreased \$4,655.00 and mechanical permits decreased \$4,998.75.

Revenue from Use of Money and Property- Revenue decreased \$229,566.90 in FY10. Revenue earned on the investments decreased \$228,775.57 and can be attributed to a reduction in funds available to invest. The LGIP rate at 6/30 was .6% compared to the LGIP rate of 2.6% at 6/30 last fiscal year.

Expenditures

The expenditures for FY10 decreased \$1,234,315.71.

Operating Transfers

Transfers increased \$1,691,816.12 in FY10.

	FY10	FY09	Increase(Decrease)
Fringe Benefits(Ins)	(3.99)		.00 (3.99)
School Operating	2,196,513.47	471,259.67	1,725,253.80
Debt Service County	185,458.90	236,096.84	(50,637.94)
Operational Transfers	425,264.00	408,059.75	17,204.25
Total	2,807,232.38	1,115,416.06	1,691,816.12

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2009-07-12	REASSESSMENT/BOARD OF ASSESSORS REASSESSMENT/BOARD OF ASSESSORS	MARSHALL & SWIFT GUIDE	12100 5401 000 000 12100 5411 000 000	000 000	OFFICE SUPPLIES BOOKS & SUBSCRIPTIONS	500.00- 500.00
2009-07-12	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	WARRANTY MAINT. AGREEMENT	13010 3004 000 001 13010 3005 000 000	000 000	REPAIR AND MAINTENANCE-EQUIP. MAINTENANCE SERVICE CONTRACTS	371.71- 371.71
2009-07-12	CLERK OF THE CIRCUIT COURT CLERK OF THE CIRCUIT COURT	REG. FEE ANNUAL CLERKS CONV	21060 5401 000 000 21060 5506 000 000	000 000	OFFICE SUPPLIES TRAVEL	100.00- 100.00
2009-07-12	PARKS AND RECREATION MINISTRATION PARKS MAINTENANCE	PRELIM. ENG. REPT. PARA WATER/SEW	71010 3002 000 000 71030 3002 000 000	000 000	PROFESSIONAL SERVICES-OTHER PROFESSIONAL SERVICES - OTHER	1,679.00- 1,679.00
2009-09-01	COMMONWEALTH'S ATTORNEY COMMONWEALTH'S ATTORNEY COMMONWEALTH'S ATTORNEY	PART-TIME GRANT POSITION	22010 1003 000 001 22010 1001 000 003 22010 2005 000 000	000 000	ASST. COMM ATTY-P/T GRANT VICTIM WITNESS REC. ACT ATTY HOSPITAL/MEDICAL PLANS	48,336.00 41,406.00- 6,930.00-
2009-09-16	AGRICULTURE AGRICULTURE	AG AGENT ADVERTISING	83010 5401 000 000 83010 3007 000 000	000 000	OFFICE SUPPLIES ADVERTISING	86.24- 86.24
2009-09-21	SHERIFF SHERIFF	PURCHASE CITY DIRECTORIES	31020 5409 000 000 31020 5411 000 000	000 000	POLICE SUPPLIES BOOKS AND SUBSCRIPTIONS	200.00- 200.00
2009-09-22	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	GAINESBORO SCHOOL FIRE ALARM	43040 3010 000 000 43040 5204 000 006	000 000	OTHER CONTRACTUAL SERVICES POSTAGE AND TELEPHONE-GAINESBORO	800.00- 800.00
2009-09-22	GYPSEY MOTH SUPPRESSION GYPSEY MOTH SUPPRESSION	URGRADE LAPTOP	82020 5400 000 000 82020 5401 000 000	000 000	MATERIALS AND SUPPLIES OFFICE SUPPLIES	150.00- 150.00
2009-10-09	FIRE AND RESCUE FIRE AND RESCUE	PROTECTIVE EQUIPMENT/SWINE FLUJ	35050 4003 000 002 35050 5404 000 000	000 000	CENTRAL STORES - GASOLINE MEDICAL AND LABORATORY SUPPLIES	8,000.00- 8,000.00
2009-10-13	FIRE AND RESCUE FIRE AND RESCUE	FOREST FIRE CONTROL EXPENSE	35050 5506 000 000 35050 3009 000 004	000 000	TRAVEL FOREST FIRE EXT.	6,633.51- 6,633.51

*** E N D O F R E P O R T ***

**County of Frederick, VA
Report on Unreserved Fund Balance
September 2009**

Unreserved Fund Balance, Beginning of Year, July 1, 2009		26,029,172
Prior Year Funding & Carryforward Amounts		
IT carryforwards	(93,391)	
Fire Company Capital carryforward	(148,982)	
DARE carryforward	(5,000)	
Forfeited Asset carryforward	(29,995)	
School carryforwards	(1,894,285)	
	<hr/>	
		(2,171,652)
Other Funding / Adjustments		
EDC reduction	1,936	
Audit Adjustment	(1,894)	
Double Tollgate Citizen's Convenience Ctr	(15,867)	
Electronic	(24,728)	
AARP Tax Aid	(2,100)	
Sheriff grants	(242,672)	
	<hr/>	
		<hr/> <u>(285,326)</u>
Fund Balance, September 2009		<u><u>23,572,194</u></u>