



TO: Board of Supervisors
FROM: Finance Committee
DATE: January 20, 2010
SUBJECT: Finance Committee Report and Recommendations

The Audit Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, January 20, 2010 at 8:00 a.m. The Finance Committee meeting immediately followed.

1. A representative from Robinson, Farmer, Cox Associates will present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2009. The presentation was with no reportable items to note.

Finance Committee

1. The SVBF requests a General Fund supplemental appropriation in the amount of \$24,000 for the stabilization and restoration of Star Fort. See attached information, p. 1 – 19. The committee recommends appropriation and distribution of funds collected to date and an additional appropriation for additional funds collected through June 30, 2010, not to exceed \$24,000.
2. A General Fund supplemental appropriation in the amount of \$83,881 is being requested for the replacement chiller at the Bowman Regional Library. See attached memo, p. 20 – 21. The committee recommends approval.

3. Discussion requested on the development of the FY 2010-2011 county budget. See attached memo, p. 22.

Information Only

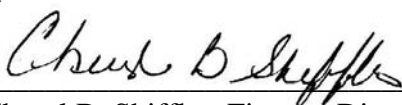
1. The Finance Director provides December 31, 2009 financial statements. See attached, p. 23 – 27.
2. The Finance Director provides the Fund 10 Transfer report. See attached, p. 28 – 30.
3. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 31.
4. There is a joint budget worksession with the school board tentatively scheduled for Thursday, February 11, 2010 to discuss the school budget.

Respectfully submitted,

FINANCE COMMITTEE

Bill M. Ewing
Richard Shickle
Charles DeHaven
Richie Wilkins

By



Cheryl B. Shiffler, Finance Director



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: Finance Department
FROM: Kris C. Tierney, Assistant County Administrator *[Signature]*
RE: Shenandoah Valley Battlefields Foundation Budget Request
DATE: January 11, 2010



JAN 2010

FREDERICK COUNTY
FINANCE DEPT.

The Shenandoah Valley Battlefields Foundation (SVBF) has prepared the attached budget request ("Attachment A") for stabilization and restoration of Star Fort under the terms of an agreement between the SVBF and the County. (A copy of the agreement is included as "Attachment B" for your use and information.)

Star Fort is an earthen, Civil War fortification located off of the north side of Route 522, situated just behind the Red Cross building. At the time the Star Fort residential subdivision plans were before the Board of Supervisors for approval (mid-1990's), arrangements were made for the establishment of a Property Owners Association (POA). The POA was to collect an annual fee, initially set at \$60.00, which would be utilized to assist with the preservation and maintenance of the Fort. As part of this arrangement, the funds were to be turned over to the managing entity of the Fort, following annual approval of a proposed budget by the County Board of Supervisors. Although the POA was established, within a few years of its creation, it went out of existence. As a result, in July of 2008, the County sought, and was recently granted, authority by the local Circuit Court to take over collection of the annual fee.

With the dedication of the Fort property to the SVBF in 2007 the Foundation became the "managing entity" and logical recipient of the POA funds collected. The County began collection of Star Fort POA fees with the fall 2009 tax bills. This initial collection sought fees dating back to 2006, or the date at which the current owners acquired their property, whichever was less. The initial billing included 128 lots and totaled of \$24,000. The SVBF submission requests \$24,000 and discusses their phased plans for restoration of the Fort property. As of January 10, 2010, the County had collected \$8,940. We also have \$5,296.30 that was turned over to the County from the defunct POA's account, resulting in a total amount held of \$14,236.30. The balance due the County as of January 10th was \$15,020. Beginning this year the County will be billing 136 lots the annual fee of \$60 per lot (or \$30 per lot semiannually) for an annual total of \$8,160.

In order for funds to be turned over to the Foundation an appropriation would be required.

Please let me know if you require any additional information.

Attachments

Memorandum

To: Frederick County Board of Supervisors

From: W. Denman Zirkle, Executive Director
Shenandoah Valley Battlefields Foundation

Date: December 30, 2009

Re: Star Fort – 2010 Budget Submission

The Shenandoah Valley Battlefields Foundation is pleased to submit the enclosed budget for stabilization and restoration measures for Star Fort.



The Battlefields Foundation's work at Star Fort is guided by Frederick County's *Star Fort Management and Interpretation Plan (2000)* ("Star Fort Plan"), which provides guidelines for the stabilization and restoration of the site's earthworks, the development and installation of a trail system and interpretive signage, and construction of a small parking area to open the site for visitors.

The phasing and budget sections of the Star Fort Plan are attached. The cost to implement the full plan is expected to be approximately \$370,000. While the funds provided by the fees collected by the county will be an important part of the funding formula, they will not cover the entire cost to prepare the site for the public. So with this in mind, the Battlefields Foundation is working to raise additional public and private funds. A copy of the Foundation's Star Fort case statement is enclosed.

We have made some progress already in Phase One with regard to fencing and some initial site stabilization. Soon after the site was deeded to the Foundation in 2007, a boundary fence was installed to secure the property, funded in part by the county. In 2008, the Foundation unveiled a new Virginia Civil War Trails sign along the perimeter of the property to introduce the fort to neighbors and visitors. And in early 2009, a local Eagle Scout coordinated a cleanup project at the site, which included the strategic clearing of trees and preliminary removal of invasive plants to prepare for trails and other projects.

In early 2010, the Battlefields Foundation will contract for an archeological and cultural resources study to inventory the historic features and resources on site, the standard first step in preparing a historic site for comprehensive protection and interpretation. In order for the cultural resources survey to get underway, Star Fort must be carefully cleared of its remaining invasive plants and reseeded with native grasses so that the outlying military and cultural resources on site can be assessed and ultimately protected.

Shenandoah Valley Battlefields Foundation

Post Office Box 357 New Market, Virginia 22844 ph: 540.740.4545 / 888.699.4545 fax 540.740.4509

The estimated cost associated with the archeology/cultural resources survey and the related site cleanup to be implemented in 2010 is \$24,000, as shown in the proposed itemized budget. Following the directive contained in the Memorandum of Agreement between Frederick County and the Shenandoah Valley Battlefields Foundation, the Foundation is requesting that Frederick County appropriate \$24,000 from the fees collected for maintenance and management of the site.

Once the remaining site cleanup and studies are complete, the Battlefields Foundation expects to begin implementing Phase Two—Initial Site Development and Resource Preservation. The Phase Two costs are estimated in the Star Fort Plan to be approximately \$192,000 and the Foundation is currently seeking grant funding to begin this work in late 2010.

We greatly appreciate the cooperation from Frederick County and the residents of the Star Fort Subdivision in our preservation and interpretation effort at Star Fort as we strive to make the site available to the community and visitors in the coming years.

Enclosures:

- Proposed 2010 Budget
- General Project Timeline
- Excerpt, *Star Fort Management and Interpretation Plan, Frederick County, 2000*
- Star Fort Case Statement

SHENANDOAH VALLEY BATTLEFIELDS FOUNDATION
Star Fort -- Site Protection and Resource Stabilization Fiscal Year 2010 Budget (proposed)

EARTHWORK/LANDSCAPING SERVICES

<i>Forest Stewardship Plan</i>	\$ 1,000
<i>Consulting Labor (landscape architects, foresters/arborists, engineers, etc.)</i>	12,000
<i>Equipment Expenses</i>	2,475
<i>Fuel</i>	1,000
Subtotal -- earthwork / landscaping services	\$ 16,475

LANDSCAPING SUPPLIES & MATERIALS

<i>Plant materials</i>	\$ 150
<i>Mulch</i>	250
<i>Fertilizer & other chemicals</i>	500
Subtotal -- landscaping supplies and materials	\$ 900

ARCHAEOLOGICAL SURVEY

<i>A. PERSONNEL</i>	\$ 3,750
<i>B. TRAVEL</i>	700
<i>C. OTHER COSTS</i>	
field/lab equipment	125
Mapping	100
Manuscript preparation	250
Report Preparation Delivery	400
Metal detection	600
facilities/administrative	700
Subtotal -- archaeological survey	\$ 6,625

Personnel Services (Staff or Volunteer time) n/a

TOTAL ESTIMATED COSTS* **\$24,000**

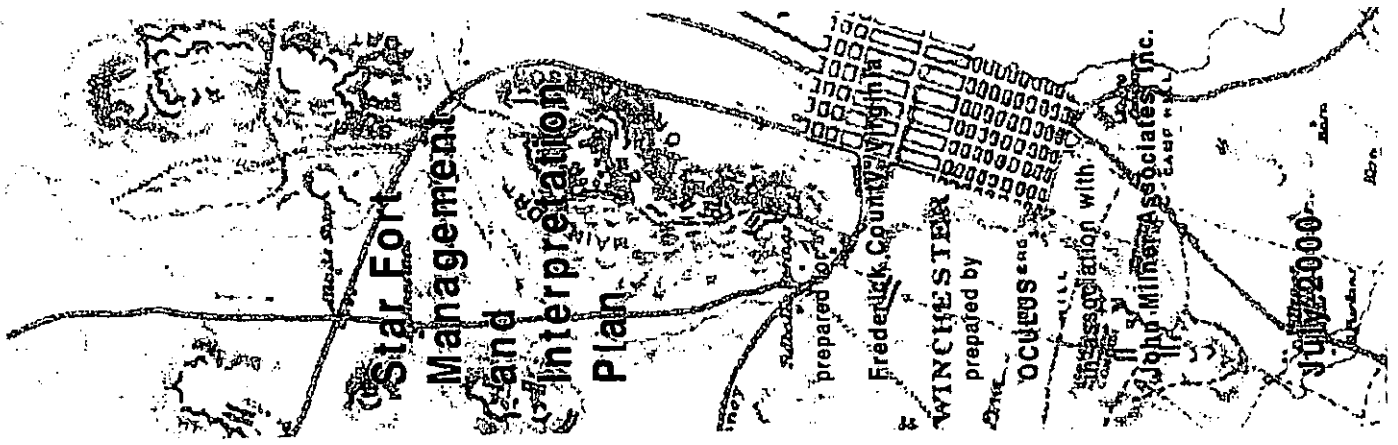
Note: This budget is guided by directives found in the *Star Fort Management and Interpretation Plan* (Frederick County, 2000), specifically Phase One—Emergency Site Protection and Resource Stabilization. Phase Two (Initial Site Development and Resource Protection) costs are estimated to be approximately \$192,000. The Battlefields Foundation is currently seeking grant funding to begin Phase Two once Phase One tasks are completed.



Shenandoah Valley Battlefields Foundation
Star Fort Property

General Project Timeline 2010-2013

<u>Task</u>	<u>Timeframe</u>
1. Star Fort Plan Phase One Project Implementation <ul style="list-style-type: none">• <i>Invasive Plant Removal</i>• <i>Herbicide Application</i>• <i>Dead tree/Selective Removal</i>• <i>Trail Mulching/Development</i>• <i>Archeological/Cultural Resources Study</i>	Feb-May 2010
2. Begin Implementation of Phase Two <ul style="list-style-type: none">• <i>Contract for Design and Construction Services</i>• <i>Earthwork vegetation management</i>	2010-2011
3. Installation of Trails, Interpretive Signs and Waysides, Parking	2011-2013
4. Phase Three—Enhanced Site Interpretation and Access	2013 and ongoing



EXCERPT - phasing section

Phasing

The management and interpretive plan for Star Fort includes recommendations relating to the implementation of all envisioned near-term site improvements, as well as a long-term approach to site management. All phased recommendations should be undertaken and based on the guidelines and recommendations established in this plan. Based on an appropriate sequencing of further investigation and construction, and funding consideration, phasing of the plan is recommended. However, it is important to note that all phasing recommendations will need to be reviewed and refined at the time a site management entity is created or identified. The following pages identify phases associated with site development and management. The goals for each phase are identified below, as are specific recommendations within each phase.

Phase One—Emergency Site Protection and Resource Stabilization

Phase One ranges from the present to the time a site management entity is established and operational.

Phase One recommendations focus on the implementation of critical emergency protection and preservation measures to mitigate impacted resources and to prevent further degradation of the site. In addition, though the site would not be formally open to the public, Phase One recommendations include provisions for limited guided interpretive programs. The following specific elements are recommended during Phase One.

- Undertake monitoring of the site through periodic site visits by current property-owner and/or some other persons or groups to observe the condition of the site.
- Using the services of a licensed land surveyor, mark the site boundary with permanent monuments and the installation of signs indicating that trespassing is not permitted. As part of this task, the surveyor should also prepare a boundary survey.
- Undertake a program of removal of trash and debris from the site, including unauthorized structures and other constructed features.
- Establish temporary barriers to unauthorized vehicular and all-terrain vehicle access. Consider installing temporary and/or permanent fencing along all or portions of the site boundary.

- Undertake the preparation of a detailed topographic survey of the site and integrate the previously-prepared site boundary survey into the topographic survey. This survey will support archaeology and future design and construction of site development. In addition, the survey will support more detailed inventories and documentation of resources.
- Plan for and implement a limited program of guided and escorted site visits to interpret the site's history and to communicate planned uses and improvements to adjacent landowners, local officials, interested individuals and groups, and potential site managers and stewards.

Phase Two—Initial Site Development and Resource Preservation

Depending on financial and stewardship resources, and the capabilities of a site management entity, the time period of Phase Two should be approximately three to five years and should commence at the time a site management entity is operational.

Phase Two recommendations focus on vegetation and earthworks management and continued preservation, and on the development of site access and initial interpretive facilities. All construction and vegetation management measures should be planned and designed by qualified professionals. Qualified contractors should undertake all site development construction. Volunteers supervised by qualified trapepersons could undertake selected low-risk vegetation management work. The following specific elements are recommended during Phase Two.

- Continue to undertake monitoring of the site during the site development period through periodic site visits by site management entity staff and volunteers.
- Continue a program of removal of trash and debris from the site.

- Undertake an archaeological survey of the site involving shovel tests to determine the extent of likely areas that will be sensitive to ground-disturbing activities. As part of this task, document and inventory cultural features.
- Undertake temporary measures to slow erosion of bare soil areas including earthwork areas, earthen vehicle tracks, and other disturbed areas through hydroseeding and straw mulching.
- Begin a program of identifying and removing hazard trees that may impact earthen resources and visitors.
- Meet with adjacent property-owners to advise them of the site's importance and planned improvements, and investigate the potential for mutual cooperation, including site access and parking. Begin discussion with local planning officials concerning potential parking and site access utilizing planned public roads. Also, begin discussions with adjacent US Route 522 property-owner concerning potential cooperative parking agreements involving future commercial site development. In addition, consider enlisting adjacent property-owners in the continued monitoring of the site.

- Maintain temporary barriers to unauthorized vehicular and all-terrain vehicle access until permanent site access control is established.
- Install trailhead wayside and exhibit, and self-guided trail system including site brochure and numbered posts linked to the site brochure. If funding is available, install limited wayside exhibits.
- Contract with a qualified historical landscape architect to secure phase two designs and construction documents, and management and maintenance plans.
- Open the site to the public for self-guided tours, limited group and school tours, and appropriate passive recreational use. In addition, plan for and undertake special events including living history demonstrations.
- Establish a maintenance program that ensures that implemented changes and development are sustained. The program should include a vegetation management component that includes provisions for managing hazard trees, invasive plant species, vegetative changes to earthworks, and woodland and grass cover.
- Depending on resources and the findings of previous archaeological investigations and recommendations, undertake additional archaeological investigations to support continued site development and interpretation.
- Establish and develop temporary construction and site development access. Construct temporary access in locations of future permanent access trails.
- Commence a program of removing woody vegetation from the earthworks and environs and the establishment of grass and forb cover to permanently stabilize earthworks and environs.
- Commence establishment of perimeter screening.
- Construct site access parking, trail system, including trailhead area.

Phase Three—Enhanced Site Interpretation and Access

Phase Three recommendations focus on enhanced development of site access and interpretive facilities and systems. All construction should be planned and designed by qualified professionals. Qualified contractors should undertake all site development construction. The following specific elements are recommended during Phase Three.

- Continue to undertake monitoring of the site during the site development period through periodic site visits by site management entity staff and volunteers.
- Contract with a qualified historical landscape architect to secure Phase Three designs and construction documents, and revised and up-dated management and maintenance plans.
- Continue a maintenance program that ensures that implemented changes and development are sustained.
- Continue the program of removing woody vegetation from the earthworks and environs and the enhancement of grass and forb cover to permanently stabilize earthworks and environs.
- Continue the establishment of perimeter screening as required.
- If temporary site access is temporary and a new access location is identified, then construct new permanent site access parking and trailhead area. Revise sequence of trail waysides.
- Replace system of numbered posts with wayside exhibits at all wayside locations. If new information is available, revise and update interpretive information.
- Maintain the site to be open the site to the public for self-guided tours, limited group and school tours, and appropriate passive recreational use. In addition, plan for and undertake special events including living history demonstrations.
- Depending on resources and the findings of previous archaeological investigations and recommendations, continue to undertake additional archaeological investigations to support continued site development and interpretation.
- Consider developing demonstration areas supporting enhanced interpretive programs and passive recreation including site furnishings to support these uses.

<i>Phase One: Cost Estimate</i>	<i>Qty</i>	<i>Item</i>	<i>Unit Price</i>	<i>Total</i>
		soil erosion control	allow	\$6,000
		trash and debris removal	allow	\$2,000
		removal of hazard trees	allow	\$5,000
		boundary signs	allow	\$4,000
		temporary barriers	allow	\$5,000
		Subtotal		\$22,000
		Contractors General Requirements (5% of construction cost)		\$1,100
		Subtotal		\$23,100
		Contingency (10% of the construction cost plus general requirements)		\$2,310
		Cost of Phase One (not including professional fees, studies, investigations, surveys)		\$25,410

Phase Two: Cost Estimate

Qty	Item	Unit Price	Total
	soil erosion control	allow	\$6,000
	trash and debris removal	allow	\$2,000
	removal of hazard trees	allow	\$5,000
3 ac	tree and vegetation removal at earthworks, minor grading	\$6,000 ac	\$18,000
24 msy	hydroseeding	\$0.50 sy	\$12,000
2	outdoor sign system units, each approximately 2 ft. x 4 ft. x 30 inches high	\$6,000 ea	\$12,000
1	trailhead exhibit	allow	\$8,000
	perimeter screen plantings	allow	\$20,000
1,200 lf	perimeter fencing, wood, post and rail	\$25 lf	\$30,000
440 sy	parking and trailhead/earthwork/crushed stone	\$25 sy	\$11,100
160 sy	parking/asphalt paving	\$30 sy	\$4,800
50 lf	culvert with end sections	allow	\$4,000
1000 sy	crushed stone trails, 6 foot average width	\$20 sy	\$20,000
2000 sy	minor grading and drainage	\$5 sy	\$10,000
	misc. informational, wayfinding, regulatory signs	allow	\$4,000

Subtotal	\$166,900
General Requirements (5% of construction cost)	\$8,345
Subtotal	\$175,245
Contingency (10% of the construction cost plus general requirements)	\$17,524
Cost of Phase Two (not including professional fees, studies, investigations, surveys)	\$192,769

Phase Three: Cost Estimate			Total
Qty	Item	Unit Price	
	soil erosion control	allow	\$1,000
0.5 ac	clearing and grubbing, minor grading	\$6,000 ac	\$3,000
2 msy	hydroseeding	\$0.50 sy	\$1,000
5	outdoor sign system units, each approximately 2 ft. x 4 ft. x 30 inches high	\$6,000 ea	\$30,000
2	artillery emplacements with reproduction field pieces and gun platforms	\$25,000 ea	\$50,000
	perimeter screen plantings	allow	\$20,000
4	wood and metal, backless benches	\$1000 ea	\$4,000
3	trash receptacles	\$600 ea	\$1,800
1,220 lf	post and wire mesh perimeter fencing	\$15 lf	\$18,300
	misc. informational, wayfinding, regulatory signs	allow	\$4,000
Subtotal			\$133,100
General Requirements (5% of construction cost)			\$6,655
Subtotal			\$139,755
Contingency (10% of the construction cost plus general requirements)			\$13,975
Cost of Phase Three (not including professional fees, studies, investigations, surveys)			\$153,730

Star Fort Management and Interpretation Plan

Star Fort: A Silent Sentinel

"The view from Star Fort is essential for understanding the US position at Second Winchester."

— National Park Service, *Study of Civil War Sites in the Shenandoah Valley of Virginia*

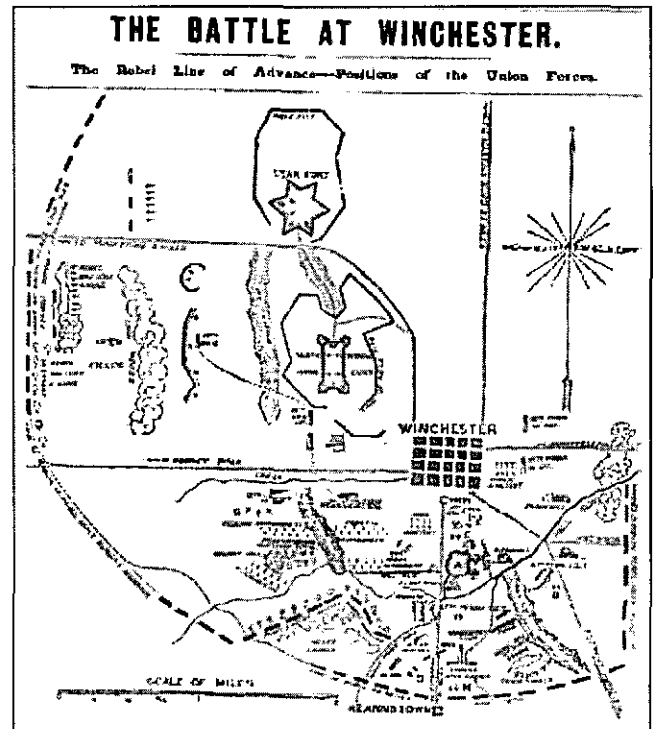
Recently, the seven-acre site was donated to the Shenandoah Valley Battlefields Foundation by the Middlesex Artillery-Fleet's Battery, a local reenactor group. Without the foresight of this small band of preservationists, the fort likely would have been lost.

Star Fort did not have its iconic name when it was first built. In 1862, the 4th Alabama regiment, under Confederate Gen. Thomas J. "Stonewall" Jackson, constructed the fort, which mainly consisted of gun emplacements. They named it Fort Alabama. Much like the city of Winchester itself—which may have changed hands as many as 70 times over the course of the war—Star Fort was occupied by each side at various times. The occupation by Union troops led to the renaming and expansion of the fort.

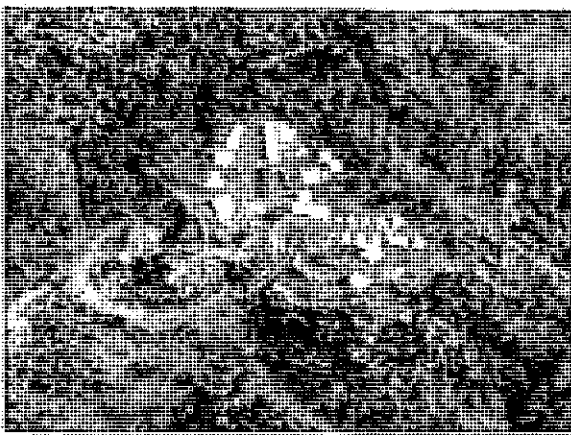
By 1863, Star Fort had become one of several Union-controlled fortifications protecting roads entering the city. This system of fortifications was lost to the Confederate Second Corps, under Gen. Richard S. Ewell, during the

It is a piece of Virginia history, of Civil War history. Most importantly, Star Fort is American history. And it needs your help.

Located northwest of Winchester, Virginia, Star Fort is one of the few earthen, star-shaped forts that survive today.



Map showing Star Fort — New York Herald, June 22, 1863
 (COLLECTION OF JONATHAN NOYALAS)



Aerial photo of Star Fort, 1989 (RUDY ROGERS)

Second Battle of Winchester. The fort's Federal occupiers were forced to retreat. The victory at Winchester emboldened the Confederate troops as they marched north in to Pennsylvania in the Gettysburg Campaign.

The following year, the roles reversed. On September 19, 1864, during the Third Battle of Winchester, Union Gen. Philip H. Sheridan forced Confederate Gen. Jubal Early's forces to abandon Star Fort and the city. The fort formed part of the final Confederate defensive line and its loss led to the fall of Winchester and, ultimately, the Shenandoah Valley.

After the war, Star Fort became a silent sentinel of the Valley's Civil War history.

www.ShenandoahAtWar.org

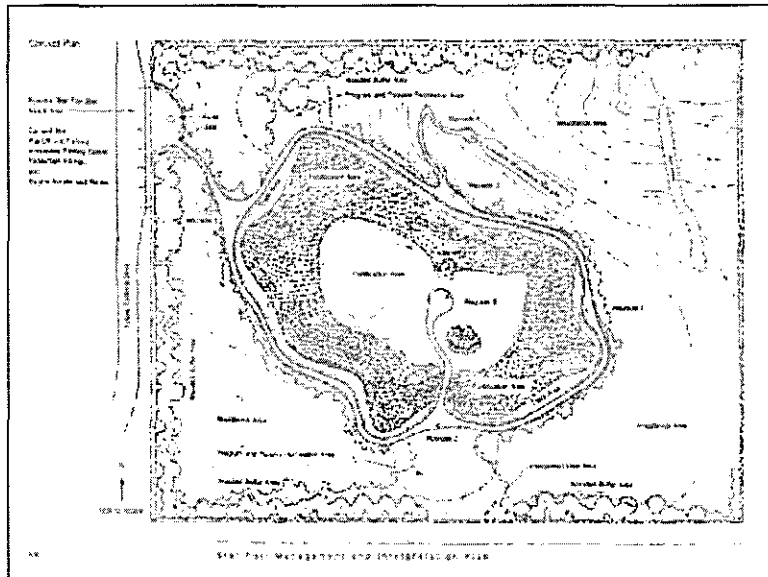
Shenandoah Valley Battlefields National Historic District

Star Fort... An Opportunity

As Winchester grew, unfortunately so too did the threats to the city's Civil War sites. Were it not for the actions of Middlesex Artillery-Fleet's Battery, Star Fort might have been lost as have many other Civil War sites in Winchester and Frederick County. Now the fort is secure under the ownership of the Shenandoah Valley Battlefields Foundation. This unique remnant of Civil War architecture and history will be preserved for residents and visitors alike.

Now the hard but exciting work begins. Archaeological studies are being performed in order to see what artifacts survive and to better understand the fort's history. The Battlefields Foundation needs to clear the fort of the underbrush and trees that have grown up around it. Once that is complete, the earthworks need to be stabilized and restored, the site fenced, trails and interpretive signage installed, and a small parking area provided to open the site for visitation. Once open to the public, maintenance of the trails, signs, and the fort itself will be an ongoing task.

All of these undertakings require funding. The Battlefields Foundation's federal appropriation can support some of this work. But financial investment by the community is vital for this project to be successful.



Concept Plan, Star Fort Management and Interpretive Plan
(JOHN MILNER ASSOCIATES FOR FREDERICK COUNTY, 2000)

Project Costs

Soil and erosion control	\$	13,000
Site preparation		35,000
Tree and grass planting		53,000
Earthworks restoration		50,000
Fencing		26,000
Walking trails and facilities		70,800
Interpretive signage and exhibits		62,000
Parking area		19,900
Contingencies		38,800
Total estimated project cost	\$	368,500

The cost of restoring and opening Star Fort to the public is estimated to be \$368,500. While this is no small sum of money, it represents an important investment in preserving the Shenandoah Valley's history and in planning for its future as a Civil War destination.

Star Fort has superb potential to educate and inspire. Unlocking its story and interpreting it for the people of Winchester, the Shenandoah Valley, and the nation will be an intriguing, exciting endeavor for the Battlefields Foundation and its partners. More importantly, it will give Americans of all ages a unique window into our past, making us stronger stewards of our future.

You can help this silent sentinel share its story with future generations. Call us to learn how.

Shenandoah Valley Battlefields Foundation

Post Office Box 897 - New Market, Virginia 22844

540.740.4545 - 888.689.4545 toll-free

W. Denman Zirkle, Executive Director

dzirkle@svbf.net

AGREEMENT

This Agreement, dated the 30th of October, 2009, by and between the Shenandoah Valley Battlefields Foundation, a Virginia non-stock corporation ("Foundation"), and the County of Frederick, Virginia ("County"), provides as follows:

Recitals

A. The Foundation is the owner of property containing 8.605 acres, more or less, on which is located Star Fort, a site of historic significance.

B. Star Fort Subdivision ("Subdivision") is located adjoining the Star Fort property of the Foundation.

C. The approved Master Development Plan for the Subdivision contains specific provisions requiring mandatory assessments on the lots in the Subdivision for the preservation, operation, and maintenance of the Star Fort ("MDP Conditions").

D. The recorded Deed of Dedication of each section of the Subdivision contains the same provisions as the MDP Conditions with respect to the mandatory assessments on lots in the Subdivision for the preservation, operation, and maintenance of Star Fort.

E. A property owners' association for the Subdivision was formed as a Virginia non-stock corporation, but that corporation has been terminated and is not pursuing collection of the assessments pursuant to the MDP Conditions or the recorded deeds of dedication.

F. Pursuant to an action instituted by the County in Frederick County Circuit Court, the Court has entered a Final Order declaring that it is in the public interest for the County to collect the assessments on the lots in the Subdivision, and authorizing the County to collect the assessments.

G. The Foundation and County desire to enter into this Agreement to provide for the process for assessments collected to be distributed to the Foundation, for use by the Foundation toward the costs of preserving, operating, and maintaining the Star Fort as an historic site open to the public.

Agreement

The Foundation and the County hereby agree as follows:

1. By January 1 of each year, the Foundation will submit to the County a proposed itemized budget for the coming County fiscal year (July 1– June 30) for the expenditure of collected assessments for the benefit of the Star Fort.

2. Upon approval of a budget and appropriation by the County Board of Supervisors, the County will distribute funds to the Foundation from collected assessments pursuant to the approved budget.

3. The County will annually submit a bill to the Foundation for the administrative costs associated with the collection of the assessments for the prior fiscal year, which bill will not exceed ten percent (10%) of the assessments collected in the normal course in the prior fiscal year. In addition, the County shall be entitled to collect reasonable costs incurred for assessments collected through delinquency enforcement actions. The Foundation will pay such costs from its general funds.

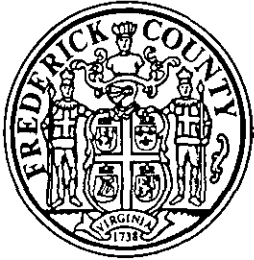
4. By September 1 of each year, the Foundation will submit to the County a report of the collected assessment funds distributed by the County to the Foundation from the collected assessments for the prior fiscal year.

Shenandoah Valley Battlefields Foundation

By:  _____

County of Frederick, Virginia

By:  _____



COUNTY of FREDERICK

Kris C. Tierney
Assistant County Administrator

540/665-5666


Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

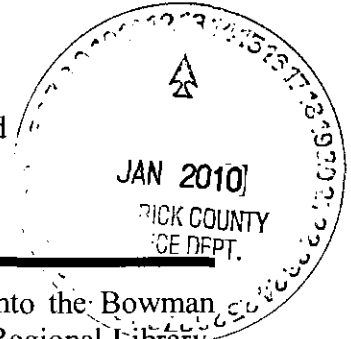
MEMORANDUM

TO: Finance Committee

FROM: Kris C. Tierney, Assistant County Administrator 

RE: Supplemental Appropriation to the Bowman Library Capital Fund

DATE: January 13, 2010



Staff is seeking a supplemental appropriation in the amount of \$83,881.00 into the Bowman Library Capital Fund to cover the cost of a replacement chiller at the Bowman Regional Library. As some Committee members are aware, while Bowman Regional Library is operated by Handley Regional Library, Frederick County owns the building and grounds. Some maintenance services are provided to Bowman Regional Library by the County School System's maintenance division; however, Frederick County Administration does not budget for or provide direct maintenance or operating assistance to the library. Funding for the Regional Library System, including Bowman Regional Library, is provided by participating localities based on a formula involving library usage. As a result of this arrangement, the County has not had to budget for capital expenditures for the Bowman Regional Library since completion of its construction, roughly 10 years ago.

Presently the cooling system in the Bowman Regional Library is in need of major repair or replacement. Cooling for the building is provided by a McQuay chiller. The chiller contains two compressors which are major components of the system. One of the two compressors has failed. Since the County owns the building, staff, working through the County's Public Works Committee, sought proposals for: a) replacement of the one failed compressor with an extended warranty, and b) replacement of the entire chiller with an extended warranty. We received multiple responses to our request which we took to the County's Public Works Committee. The Committee has unanimously recommended replacing the entire chiller at a cost of \$83,881.00.

Replacement of the entire chiller was felt to be the most cost effective action. Although replacing only the failed compressor would cost less (approximately \$48,000 with an extended warranty), this would leave us with the remainder of the system being over 10 years old and out of warranty.

A copy of the bids received is attached for your information. (The low bid for the replacement chiller was rejected as it did not meet specifications.)

Please feel free to contact me if you have questions.

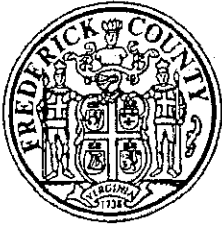
Attachments

**Chiller-Compressor Repair/Replacement Bid
Bid Opening - 12/18/2009**

Bidder	Repair Existing Chiller	Repair w/warranty	Replace Chiller	Replacement w/warranty
Colonial Webb	67,841.00	83,209.00	108,879.00	114,471.00
Blauch Brothers	43,159.00	58,440.00	84,712.00	94,837.00
Riddleberger Brothers	78,466.00	100,346.00	90,942.00	98,979.00
Miller & Anderson	0.00	0.00	96,000.00	102,950.00
Southern Air	69,000.00	82,892.00	80,050.00	83,881.00 ←
McQuay*	34,497.00	48,389.00	69,520.00*	76,989.00
Hjardemaal's Engineering	0.00	0.00	0.00	280,000.00
Precision Mechanical Services	29,950.00	32,150.00	81,195.00	85,539.00

*McQuay offering maintenance agreement

*comparable unit



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

County of Frederick
General Fund
December 31, 2009

	ASSETS		Increase (Decrease)	Notes:
	FY10 <u>12/31/09</u>	FY09 <u>12/31/08</u>		
Cash and Cash Equivalents	26,685,379.34	27,838,114.45	(1,152,732.11)	
Petty Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb. P/P	3,679,117.31	3,628,240.27	50,877.04	
Streetlights	3,962.30	1,193.26	2,769.04	
Commonwealth, Federal, 45 day Taxes	120,526.65	102,743.99	17,782.66	
Due from Fred. Co. San. Auth.	734,939.23	742,980.07	(8,040.84)	*Sanitation Authority charge for National Guard Hook-Up Fee
Prepaid Postage	1,644.32	2,979.53	(1,335.21)	
GL controls (est.rev / est. exp)	<u>(7,373,566.74)</u>	<u>(12,217,521.10)</u>	<u>4,843,954.36</u>	(1) Spreadsheet Attached
TOTAL ASSETS	<u>23,853,557.41</u>	<u>20,100,282.47</u>	<u>3,753,274.94</u>	
LIABILITIES				
Accrued Liabilities	304,283.39	541,940.78	(237,657.39)	*Lord Fairfax Development Center Acct: deducted \$249,624 A/P(13,299), Health Insurance Deposits(1,332.48
Performance Bonds Payable	1,621,812.97	1,485,784.48	136,028.49	
Taxes Collected in Advance	97,144.36	128,546.96	(31,402.60)	
Deferred Revenue	<u>3,732,760.73</u>	<u>3,693,215.13</u>	<u>39,545.60</u>	12/09 Receivables differences(misc.chng (\$4,908), veh.lic.6,531, dog tags(1,200), decals(105)
TOTAL LIABILITIES	5,756,001.45	5,849,487.35	(93,485.90)	
EQUITY				
Fund Balance				
Reserved:				
Encumbrances General Fund	132,289.14	192,274.52	(59,985.38)	(2) List Attached
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	742,980.07	(8,040.84)	Same as above due from Frederick County Sanitation Authority
Employee Benefits	93,120.82	93,120.82	0.00	
Historical Markers	16,958.44	16,691.44	267.00	
Transportation Reserve	440,300.00	440,300.00	0.00	
Animal Shelter(Samsell Estate)	233,761.27	221,561.27	12,200.00	
Proffers	1,860,766.54	1,256,370.74	604,395.80	(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>14,147,513.88</u>	<u>11,289,889.62</u>	<u>2,857,624.26</u>	
TOTAL EQUITY	<u>18,097,555.96</u>	<u>14,250,795.12</u>	<u>3,846,760.84</u>	
TOTAL LIAB. & EQUITY	<u>23,853,557.41</u>	<u>20,100,282.47</u>	<u>3,753,274.94</u>	

(1) GL Controls	FY10	FY09	Incl/(Decrease)
Est. Revenue	123,874,119	127,131,747	3,257,628
Appropriations	-57,118,315	-60,169,060	-3,050,746
Est. Tr to Other fds	-74,261,661	-79,372,483	-5,110,822
Encumbrances	132,289	192,275	59,985
	-7,373,567	-12,217,521	-4,843,954

(2) General Fund Purchase Orders

Outstanding Purchase Orders @12/31/09

DEPARTMENT	Amount	Description
Clerk	13,254.00	Records Preservation
Fire & Rescue	44,996.64	Social Security Number Redaction
	672.60	Repair Parts
	2,995.00	Defibrillators
IT	13,200.00	Air Packs
Sheriff	19,360.00	Ammunition
	2,725.45	T-Shirts
	9,268.00	Radar Detector
Parks	4,000.00	All Access Pass Software
	4,392.45	T-Shirts
EDC	5,000.00	Revision/Sherando Trail
	9,675.00	DataBase Subscription
Total	132,289.14	

(3) Proffer Information	Designated			
	SCHOOLS	PARKS	FIRE & RESCUE	Other Projects
@9/30/09	746,526.34	220,181.09	182,111.36	711,947.75
TOTAL				1,860,766.54

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	711,947.75

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 12/31/09

REVENUES:	Appropriated	FY10	Budget	FY09	YTD	
		12/31/09 Actual	Variance	12/31/08 Actual	Actual Variance	
General Property Taxes	80,085,000.00	33,524,733.98	(46,560,266.02)	33,050,844.98	473,889.00	(1) Spreadsheet Attached
Other local taxes	25,603,042.00	7,852,112.66	(17,750,929.34)	8,455,422.50	(603,309.84)	(2) Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	529,448.45	(690,200.55)	760,738.16	(231,289.71)	(3) Spreadsheet Attached
Revenue from use of money and property	871,762.00	167,307.83	(704,454.17)	500,679.38	(333,371.55)	(4) Spreadsheet Attached
Charges for Services	2,402,424.00	1,061,077.09	(1,341,346.91)	1,099,063.71	(37,986.62)	
Miscellaneous	1,049,716.62	230,697.20	(819,019.42)	306,638.60	(75,941.40)	
Recovered Costs	1,826,418.00	726,680.51	(1,099,737.49)	1,280,286.31	(553,605.80)	
Intergovernmental:						
Commonwealth:	9,026,446.55	10,734,384.19	1,707,937.64	10,890,923.82	(156,539.63)	
Federal	1,789,661.27	163,161.06	(1,626,500.21)	124,932.22	38,228.84	
Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES	123,874,119.44	54,989,602.97	(68,884,516.47)	56,469,529.68	(1,479,926.71)	

EXPENDITURES:

General Administration	8,951,573.00	4,201,953.70	4,749,619.30	4,564,047.67	(362,093.97)
Judicial Administration	2,344,258.08	992,232.22	1,352,025.86	986,850.13	5,382.09
Public Safety	24,729,132.88	11,172,455.82	13,556,677.06	12,477,806.27	(1,305,350.45)
Public Works	4,325,527.30	1,638,210.77	2,687,316.53	2,190,816.16	(552,605.39)
Health and Welfare	7,282,106.00	2,952,077.25	4,330,028.75	3,410,115.25	(458,038.00)
Education	62,770.00	31,385.00	31,385.00	36,923.50	(5,538.50)
Parks, Recreation, Culture	5,663,154.59	2,553,260.44	3,109,894.15	2,789,047.60	(235,787.16)
Community Development	1,911,391.00	799,546.91	1,111,844.09	1,084,802.53	(285,255.62)
TOTAL EXPENDITURES	55,269,912.85	24,341,122.11	30,928,790.74	27,540,409.11	(3,199,287.00)

OTHER FINANCING SOURCES (USES):

Operating transfers from / to	76,110,062.47	(39,645,861.45)	36,464,201.02	(40,587,022.21)	(941,160.76)
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Excess (deficiency) of revenues & other sources over expenditures & other uses

	7,505,855.88	(8,997,380.59)	(11,657,901.64)	2,660,521.05
Fund Balance per General Ledger		23,144,894.47	22,947,791.26	197,103.21
Fund Balance Adjusted to reflect Income Statement@12/31/09		14,147,513.88	11,289,889.62	2,857,624.26

(1) General Property Taxes	FY10	FY09	Increase/Decrease
Real Estate Taxes	19,820,512	19,715,042	105,470
Public Services	656,550	531,036	125,515
Personal Property	12,693,703	12,384,170	309,533
Penalties and Interest	279,810	311,292	-31,482
Credit Card Chgs./Delinq./Advertising	-2,341	269	-2,610
Adm. Fees For Liens&Distress	76,500	109,036	-32,536
	33,524,734	33,050,845	473,889

(2) Other Local Taxes	FY10	FY09	Increase/Decrease
Local Sales Tax	3,071,732.42	3,289,338.26	-217,605.84
Communication Sales Tax	455,539.34	492,198.28	-36,658.94
Utility Taxes	1,163,997.20	1,197,586.50	-33,589.30
Business Licenses	645,959.02	786,034.63	-140,075.61
Motor Vehicle Licenses Fees	271,978.04	300,899.51	-28,921.47
Auto Rental Tax	30,579.54	37,272.08	-6,692.54
Bank Stock	0.00	28,898.50	-28,898.50
Recordation Taxes	636,614.17	765,945.84	-129,331.67
Meals Tax	1,384,758.64	1,367,815.26	16,943.38
Lodging Taxes	165,741.49	175,711.40	-9,969.91
Street Lights	10,936.50	13,742.24	-2,805.74
Star Fort Fees	14,276.30	0	14,276.30
Total	7,852,112.66	8,455,422.50	-603,309.84

(3) Permits & Privileges	FY10	FY09	Increase/Decrease
Dog Licenses	20,116.00	16,465.00	3,651.00
Land Use Application Fees	14,425.00	0	14,425.00
Transfer Fees	1,380.37	1,616.40	-236.03
Development Review Fees	162,037.94	327,095.77	-165,057.83
Building Permits	235,447.82	281,015.36	-45,567.54
2% State Fees	2,723.02	2393.38	329.64 *1
Electrical Permits	38,434.80	64,121.00	-25,686.20
Plumbing Permits	6,485.00	15,040.00	-8,555.00
Mechanical Permits	24,058.50	32,061.25	-8,002.75
Sign Permits	1,230.00	2,310.00	-1,080.00
Permits for Commercial Burning	125.00	275.00	-150.00
Explosive Storage Permits	200.00	400.00	-200.00
Blasting Permits	105.00	225.00	-120.00
Land Disturbance Permits	22,680.00	17,720.00	4,960.00
Total	529,448.45	760,738.16	-231,289.71

(4) Revenue from use of Money Property	FY10	FY09	Increase/Decrease
	76,616.10	432,457.58	-355,841.48 *2
	90,691.73	68,221.80	22,469.93
	167,307.83	500,679.38	-333,371.55

*1 the State Fees collected for building, electrical, plumbing, mechanical, and sign permits increased from 1.75 in FY09 to 2% in FY10
*2 The decrease on the investments can be attributed to a reduction in funds available to invest and lower interest rates. The LGIP rate at 12/31/09 was .230%

County of Frederick
General Fund
December 31, 2009
Income Statement

Expenditures

The expenditures for FY10 decreased \$3,199,287.00. **Public Safety** decreased \$1,305,350.45. The Sheriff's department decreased \$855,745.68 and includes a \$296,455.78 decrease in salaries and fringes and a \$ 520,042.80 decrease for purchase of motor vehicles. Contributions to fire departments and rescue squads decreased \$196,014.46. Inspections decreased \$89,601.10, and Fire and Rescue decreased \$48,728.78. **Public Works** decreased \$552,605.39 and includes the following: \$ 184,528.12 decrease in refuse collection, \$219,446.42 decrease in disposal. **Parks, Recreation, and Culture** decreased \$235,787.16 and includes Parks decrease of \$108,498.48 in salaries and fringes. The contribution to the Regional Library decreased \$ 78,594.50. **Community Development** decreased 285,255.62 and includes an Economic Development Commission decrease of \$140,566.92. The Soil and Water District salaries and fringes cost of \$151,428.18 was picked up by a participating locality.

Operating Transfers

Transfers increased \$941,160.76 in FY10.

	FY10	FY09	Increase(Decrease)
Fringe Benefits (INS)	(.89)	(92.30)	91.41
Regular Transfers	6,704.95		6,704.95
School Operating	30,515,347.47	32,863,612.95	(2,348,265.48)
Debt Service School	7,313,075.50	6,065,321.00	1,247,754.50
Debt Service County	1,301,681.42	1,423,110.35	(121,428.93)
Operational Transfers	509,053.00	235,070.21	273,982.79
Total	39,645,861.45	40,587,022.21	(941,160.76)

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2009-07-12	REASSESSMENT/BOARD OF ASSESSORS	MARSHALL & SWIFT GUIDE	12100 5401 000 000		OFFICE SUPPLIES	500.00-
2009-07-12	REASSESSMENT/BOARD OF ASSESSORS	WARRANTY MAINT. AGREEMENT	12100 5411 000 000		BOOKS & SUBSCRIPTIONS	500.00
2009-07-12	ELECTORAL BOARD AND OFFICIALS		13010 3004 000 001		REPAIR AND MAINTENANCE-EQUIP.	371.71-
2009-07-12	ELECTORAL BOARD AND OFFICIALS		13010 3005 000 000		MAINTENANCE SERVICE CONTRACTS	371.71
2009-07-12	CLERK OF THE CIRCUIT COURT	REG. FEE ANNUAL CLERKS CONV	21060 5401 000 000		OFFICE SUPPLIES	100.00-
2009-07-12	CLERK OF THE CIRCUIT COURT		21060 5506 000 000		TRAVEL	100.00
2009-07-12	PARKS AND RECREATION MINISTRATION	PEELIM ENJ. REPT. HERA WATER/SEW	71010 3002 000 000		PROFESSIONAL SERVICES-OTHER	1,679.00-
2009-07-12	PARKS MAINTENANCE		71030 3002 000 000		PROFESSIONAL SERVICES - OTHER	1,679.00
2009-09-01	COMMONWEALTH'S ATTORNEY	PART-TIME GRANT POSITION	22010 1003 000 001		ASST. COM. ATTY-P/T GRANT	48,336.00
2009-09-01	COMMONWEALTH'S ATTORNEY		22010 1001 000 003		VICTIM WITNESS REC. ACT ATTY	41,406.00-
2009-09-01	COMMONWEALTH'S ATTORNEY		22010 2005 000 000		HOSPITAL/MEDICAL PLANS	6,930.00-
2009-09-16	AGRICULTURE	AG AGENT ADVERTISING	83010 5401 000 000		OFFICE SUPPLIES	86.24-
2009-09-16	AGRICULTURE		83010 3007 000 000		ADVERTISING	86.24
2009-09-21	SHERIFF	PURCHASE CITY DIRECTORIES	31020 5409 000 000		POLICE SUPPLIES	200.00-
2009-09-21	SHERIFF		31020 5411 000 000		BOOKS AND SUBSCRIPTIONS	200.00
2009-09-22	COUNTY OFFICE BUILDINGS/COURT	GAINESBORO SCHOOL FIRE ALARM	43040 3010 000 000		OTHER CONTRACTUAL SERVICES	800.00-
2009-09-22	COUNTY OFFICE BUILDINGS/COURT		43040 5204 000 006		POSTAGE AND TELEPHONE-GAINESBORO	800.00
2009-09-22	GREY MOH SUPPRESSION	UGRADE LAPTOP	82020 5400 000 000		MATERIALS AND SUPPLIES	150.00-
2009-09-22	GREY MOH SUPPRESSION		82020 5401 000 000		OFFICE SUPPLIES	150.00
2009-10-09	FIRE AND RESCUE	PROTECTIVE EQUIPMENT/SHINE FILL	35050 4003 000 002		CENTRAL STORES - GASOLINE	8,000.00-
2009-10-09	FIRE AND RESCUE		35050 5404 000 000		MEDICAL AND LABORATORY SUPPLIES	8,000.00
2009-10-13	FIRE AND RESCUE	FOREST FIRE CONTROL EXPENSE	35050 5506 000 000		TRAVEL	6,633.51-
2009-10-13	FIRE AND RESCUE		35050 3009 000 004		FOREST FIRE EXT.	6,633.51
2009-10-16	SHERIFF	REPLACE LAPTOPS	31020 5410 000 000		UNIFORMS AND WEARING APPAREL	5,000.00-
2009-10-16	SHERIFF		31020 5401 000 000		OFFICE SUPPLIES	5,000.00
2009-10-23	OTHER	MULTI MACHINE RENTAL	12240 5415 000 000		OTHER EXPENSES	600.00-
2009-10-23	OTHER		12240 9001 000 000		LEASE/RANT OF EQUIPMENT	600.00
2009-10-23	COUNTY OFFICE BUILDINGS/COURT	MAINTENANCE WORK ORDER SYSTEM	43040 3005 000 005		MAINTENANCE SERVICE CONTRACTS	440.00-
2009-10-23	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000		PROFESSIONAL SERVICES-OTHER	440.00
2009-10-28	COMMISSIONER OF THE REVENUE	TO SEPARATE OFFET	12090 1003 000 000		OVERTIME	10,600.00-
2009-10-28	COMMISSIONER OF THE REVENUE		12090 1003 000 000		PART TIME/EXTRA HELP	10,600.00
2009-10-28	GENERAL DISTRICT COURT		21020 1003 000 000		PART TIME/EXTRA HELP	7,000.00
2009-10-28	GENERAL DISTRICT COURT		21020 1005 000 000		OVERTIME	7,000.00-
2009-10-28	CLERK OF THE CIRCUIT COURT		21060 1003 000 000		PART TIME/EXTRA HELP	46,494.00
2009-10-28	CLERK OF THE CIRCUIT COURT		21060 1005 000 000		OVERTIME	46,494.00-
2009-10-28	COMMONWEALTH'S ATTORNEY		22010 1003 000 000		PART TIME/EXTRA HELP	40,000.00
2009-10-28	COMMONWEALTH'S ATTORNEY		22010 1005 000 000		OVERTIME	40,000.00-
2009-10-28	SHERIFF		31020 1003 000 000		PART TIME/EXTRA HELP	130,000.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-10-28	SHERIFF	TO SEPARATE CT/PT	31020 1005 000 001			OVERTIME	115,000.00-
	SHERIFF		31020 1007 000 000			INCENTIVE PAY	15,000.00-
	MAINTENANCE ADMINISTRATION		43010 1003 000 000			PART TIME/EXTRA HELP	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1005 000 000			OVERTIME	15,098.50-
	CLAREBROOK PARK		71090 1003 000 000			EXTRA HELP	80,700.00-
	CLAREBROOK PARK		71090 1005 000 000			NO LONGER USED EXTRA HELP	80,700.00-
	SHERANDO PARK		71100 1003 000 000			COMPENSATION OF EXTRA HELP	80,013.00
	SHERANDO PARK		71100 1005 000 000			NO LONGER USED EXTRA HELP	80,013.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003 000 000			PART TIME/EXTRA HELP	41,592.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1005 000 000			OVERTIME	41,592.00-
2009-10-29	MAINTENANCE ADMINISTRATION	REVERSE CT 312	43010 1005 000 000			OVERTIME	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1003 000 000			PART TIME/EXTRA HELP	15,098.50-
2009-10-29	MAINTENANCE ADMINISTRATION	TRANSFER FUNDS/ALLOTME PT/OT	43010 1003 000 000			PART TIME/EXTRA HELP	65,653.00
	MAINTENANCE ADMINISTRATION		43010 1005 000 000			OVERTIME	65,653.00-
2009-11-02	ANIMAL SHELTER	DOG FOOD	43050 3002 000 001			CITIZEN ASSISTANCE PROGRAM	1,430.00-
	ANIMAL SHELTER		43050 5402 000 001			DOG FOOD	1,430.00
2009-11-06	FUELIC SAFETY COMMUNICATIONS	CONTRACTUAL SERVICE	35060 3004 000 001			REPAIR AND MAINTENANCE - EQUIPMENT	1,400.00-
	FUELIC SAFETY COMMUNICATIONS		35060 3010 000 000			CONTRACTUAL SERVICES	1,400.00
2009-11-13	REFUSE COLLECTION	CONTRACTUAL EXPENSES	42030 5412 000 001			EDUCATIONAL SUPPLIES - GRANT	8,000.00-
	REFUSE COLLECTION		42030 3010 000 000			OTHER CONTRACTUAL SERVICES	8,000.00
2009-11-13	PARKS AND RECREATION MINISTRATION	ENGINEERING SERV EVALUATE SITE	71010 3002 000 000			PROFESSIONAL SERVICES-OTHER	1,529.00-
	PARKS MAINTENANCE		71030 3002 000 000			PROFESSIONAL SERVICES - OTHER	1,529.00
2009-11-16	MAINTENANCE ADMINISTRATION	MOVE FUNDS FOR P/T HELP	43010 1005 000 005			OVERTIME P/B	20,000.00-
	MAINTENANCE ADMINISTRATION		43010 1003 000 005			PART TIME HELP/P/B	20,000.00
2009-11-17	SHERIFF	PURCHASE DAVE T-SHIRTS	31020 5410 000 000			UNIFORMS AND WEARING APPAREL	2,700.00-
	SHERIFF		31020 5413 000 001			DRUG PROGRAM	2,700.00
2009-11-19	INFORMATION TECHNOLOGY	UPGRADE SERVER SOFTWARE	12200 5506 000 003			TRAVEL - NETWORK	1,000.00-
	INFORMATION TECHNOLOGY		12200 5413 000 003			OTHER OPERATING SUPPLIES-NETWORK	1,000.00
2009-11-23	COMMISSIONER OF THE REVENUE	COVER INCREASED DUES COSTS	12090 3006 000 000			PRINTING AND BINDING	500.00-
	COMMISSIONER OF THE REVENUE		12090 5801 000 000			DUES AND ASSOC MEMBERSHIPS	500.00
2009-12-08	COUNTY ATTORNEY	LITIGATION	12020 3002 000 000			PROFESSIONAL SERVICES - OTHER	5,000.00
	OTHER		12240 3002 000 000			PROFESSIONAL SERVICES-OTHER	5,000.00-
2009-12-16	INFORMATION TECHNOLOGY	POWER CUTLETS/SERVER ROOM GRAC	12200 5506 000 003			TRAVEL - NETWORK	502.72-
	INFORMATION TECHNOLOGY		12200 5413 000 003			OTHER OPERATING SUPPLIES-NETWORK	502.72
2009-12-16	FIRE AND RESCUE	PURCHASE BREATHING APPARATUS	35050 5407 000 000			REPAIR AND MAINTENANCE SUPPL	1,200.00-
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	1,200.00
	FIRE AND RESCUE		35050 3010 000 000			OTHER CONTRACTUAL SERVICES	4,000.00-
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	4,000.00
	FIRE AND RESCUE		35050 3004 000 001			REPAIR AND MAINTENANCE-EQUIP.	7,000.00-

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-12-16	FIRE AND RESCUE	PURCHASE REPAIRING APPARATUS	35050	5413	000 000	OTHER OPERATING SUPPLIES	7,000.00
2009-12-16	REFUSE COLLECTION	REFUSE COLLECTION	42030	5405	000 000	LAUNDRY/HOUSEKEEPING SUPPLIES	450.00-
		REFUSE COLLECTION	42030	5410	000 000	UNIFORMS	450.00
2009-12-28	GENERAL ENGINEERING/ADMINISTRATION	MAJOR REPAIRS TO VEHICLES	42010	4003	000 002	GENERAL STORES - GASOLINE	2,000.00-
	GENERAL ENGINEERING/ADMINISTRATION		42010	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	2,000.00

*** END OF REPORT ***

**County of Frederick, VA
Report on Unreserved Fund Balance
December 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)
Double Tollgate Citizen's Convenience Ctr carryforward	(15,600)
Sheriff grants carryforward	(242,672)
Transportation carryforward	(440,300)
	(2,870,224)
 Other Funding / Adjustments	
EDC reduction	1,936
Audit Adjustment	(1,894)
Litter-Thon donations	(267)
Electronic poll books	(11,728)
AARP Tax Aid	(2,100)
	(14,053)
 Fund Balance, December 2009	 <u><u>23,144,894</u></u>