



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: June 16, 2010
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, June 16, 2010 at 8:00 a.m. Members Richie Wilkins and Richard Shickle were absent. Items 1 and 3 were approved under consent agenda. Item 2 was deleted from the agenda.

- The Sheriff requests an FY10 General Fund supplemental appropriation in the amount of \$893. This amount represents reimbursements for DARE t-shirts. No local funds needed. See attached memo, p. 1.
- ~~The Public Safety Communications Director requests an FY11 General Fund supplemental appropriation of the FY10 ending balance of Pictometry grant funds. See attached memo, p. 2.~~
- The Public Works Director requests an FY11 General Fund supplemental appropriation in the amount of \$7,600. This amount represents unspent grant funds received in FY10 from the Chesapeake Bay Restoration Fund. See attached memo, p. 3 – 5.
- The Public Works Director requests an FY11 Landfill Fund supplemental appropriation in the amount of \$1,700,000. This amount represents unspent FY10 funds in the amounts of \$200,000 for landfill improvement projects and \$1,500,000 for landfill closure. See attached memo, p 3 – 5. The committee recommends approval.

5. The NRADC Superintendent requests an FY11 NRADC Fund supplemental appropriation in the amount of \$106,470 for rebate arbitrage payment to the IRS. See attached memo, p. 6. The committee recommends approval.
6. The County Administrator requests an FY10 General Fund supplemental appropriation in the amount of \$2,000 from the transportation reserve funds. This amount represents the 2010 membership fee for the I-81 Corridor Coalition. See attached memo, p. 6 – 9. The committee recommends approval.
7. The Finance Director requests discussion on the VRS resolution. See attached info, p. 10 – 11. The committee recommends approval of the attached resolution for the County to continue to contribute the 5% to VRS for all employees.
8. Discussion is requested on Starting Point and the Public Inebriate Center. See attached info, p. 12 – 23. The committee recommends a DCS Fund supplemental appropriation in the amount of \$10,000 in order to complete the plans for renovations. The committee also recommends that the completed plans are forwarded to the Public Works committee for their review. Also recommended by the committee is to continue the operation of the Public Inebriate Center on weekends as funds allow.
9. The Commissioner of the Revenue discusses the ad valorem assessment of personal property. See attached letter, p. 24 – 26.

Information Only

1. The Finance Director provides April 30, 2010 financial statements. See attached, p. 27 – 38.
2. The Finance Director provides the Fund 10 Transfer report. See attached, p. 39 – 45.

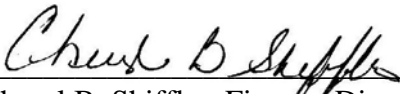
3. The Finance Director provides the May 2010 Unreserved Fund Balance report. See attached, p. 46.

4. The AARP Tax Aide Program sends a letter of appreciation for the County's contribution. See attached, p. 47.

Respectfully submitted,
FINANCE COMMITTEE

Bill M. Ewing
Charles DeHaven
Ron Hottle
Stephen Swiger

By


Cheryl B. Shiffler, Finance Director

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

 **COPY**

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement for DARE
DATE : May 17, 2010

1005

Attached please find two checks totaling \$893.00 from elementary schools. These checks represent reimbursement from the schools for DARE t-shirts.

We are requesting this amount be appropriated into our budget for DARE: 3102-5413-001.

Thank you.

RTW/asw

Attachments

MAY 2010

cc: finance committee



COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

5 North Kent Street, Winchester, VA 22601

LeeAnna Pyles
Director

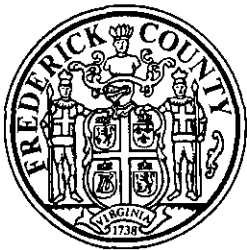
TO: Finance Committee
FROM: LeeAnna Pyles, Director *LeeAnna Pyles*
Public Safety Communications
DATE: May 18, 2010
REF: June Committee Agenda



I would like be placed on the Finance Committee's June agenda for a carry-forward request for the Department of Public Safety Communications. These funds will be used to purchase additional items needed for the Pictometry Grant. Please forward the funds in line item 3506-5413-000-001.

If you have any questions please call me at your convenience.

*balance at
year end per
LeeAnna*



MEMORANDUM

TO: Cheryl B. Shiffler, Director of Finance

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

SUBJECT: Carry Forward Requests Fiscal Year Budget 2009/2010 to Fiscal Year Budget 2010/2011

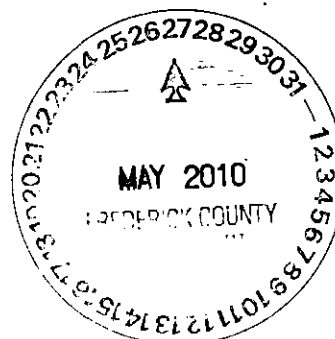
DATE: May 27, 2010

During a regularly scheduled meeting on May 25, 2010, the public works committee unanimously endorsed the carry forward requests highlighted in the attached memorandums. I am requesting that these carry forward items be included in the agenda of the next scheduled finance committee meeting.

HES/rls

Attachments: as stated

cc: file





MEMORANDUM

TO: Public Works Committee

FROM: Joe C. Wilder, Deputy Director of Public Works *JCW*

SUBJECT: Carry Forward Request Fiscal Year Budget 2009/2010 to Fiscal Year Budget 2010/2011

DATE: May 21, 2010

During Fiscal Year 2009/2010, we received a grant in the amount of \$7,600 from the Chesapeake Bay Restoration Fund through the State of Virginia. The grant was obtained for the purpose of developing an educational and outreach program associated with the new stormwater regulations and program recently approved by the Commonwealth.

The main stipulation for receiving the grant funding was that it be used solely for the purposes listed above; otherwise, the county will be required to return the money. It is anticipated that the program will be developed during 2011. Therefore we are requesting that the funds in the amount of \$7,600 be carried forward from Fiscal Year 2009/2010 budget line item 10-4201-5412-00 – Educational Supplies and be placed in the same line item in the Fiscal Year 2010/2011 budget.

JCW/rls

cc: file



MEMORANDUM

TO: Public Works Committee
FROM: Steve Frye, Landfill Manager *CF*
THROUGH: Harvey E. Strawsnyder, Director of Public Works *NES No*
SUBJECT: Carry Forwards to 2010/2011
DATE: May 24, 2010

We are requesting that the following funds be carried over from the 2009/2010 budget into the new 2010/2011 budget. The total request of \$1,700,000 is itemized below:

12-4204-3002-00 Professional Services

We are requesting that an amount of \$200,000 be carried forward and allocated to line item 12-4204-3002-00 for professional services. These funds were allocated for support on several improvement projects at the landfill including construction management of the landfill gas to energy project, the development of a debris management plan and engineering and design of new cell development and cell closures. These are all ongoing projects that will carry over into FY 2010/2011.

12-4204-8900-00 Improvements Other Than

We are requesting that the amount of \$1,500,000 be carried forward and allocated to line item 12-4204-8900-00. This request is made to help cover additional costs associated with the scheduled closure of 10 acres of MSW landfill. The scope of the project has been expanded to include additional gas piping and temporary rain sheeting on an exposed slope to reduce storm water contamination and infiltration. Design drawings are near completion and the project is scheduled to be awarded the first part of July.

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: Ms. Cheryl Shiffler, Director of Finance
From: Bruce R. Conover, Superintendent 
Date: May 25, 2010
Subject: Carry Forward Funds

Request that \$106,470.00 being held in expenditure code #4-011-091010-9201-000-001, be carried forward into FY11 to accommodate the payment to Internal Revenue Service for rebate arbitrage.

It is our understanding that appropriate calculations will not be completed until the new fiscal year.

Thank you for your prompt attention to this matter.

CarryFwdarbitrage-10/jw



John R. Riley, Jr.
County Administrator

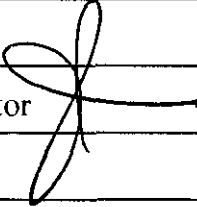
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Finance Committee
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	I-81 Corridor Coalition Invoice
DATE:	June 3, 2010

This is a request for a supplemental appropriation in the amount of \$2,000 to pay the County's membership fee for the I-81 Corridor Coalition for 2010. It is requested these funds be appropriated from the Fund Balance – Transportation Reserve.

As background, on December 10, 2008, the Board approved joining the I-81 Corridor Coalition. A copy of the December 10, 2008 minutes and the invoice are attached for your information.

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

JRR/jet

Attachment

Chuck DeHaven (voting)
Dave Burlson (voting)
James Racey (voting)
Phil Lemieux (voting)
George Kriz (liaison PC)
Gary Oates (liaison PC)

Lewis Boyer (liaison Stephens City)
Mark Davis (liaison Middletown)

*****Items Requiring Action*****

1. I-81 Corridor Coalition

Frederick County has recently been approached to join the I-81 corridor coalition. This coalition is an attempt to mirror the I-95 coalition in terms of a multistate initiative to bring federal attention to the needs of the corridor. The primary purpose of the coalition is to coordinate the solutions developed by the six states along the corridor and to protect the interests of the localities along the corridor. Staff noted that the organizing meeting of the coalition determined that the coalition would not be lobbying for additional funding for the roadway. Staff also noted that, while disagreeing with the principle, the coalition has potential to benefit the communities along the I-81 corridor.

The Committee discussed the coalition and had some questions regarding VDOT staffing of the effort. Staff noted that the State DOT's along the corridor have committed staff to the effort and it would not require additional staffing at the local level. Staff also agreed to follow up with VDOT to determine the individual who will be working with the coalition and to verify that additional workload would not be placed upon our local VDOT partners.

The Committee unanimously recommended that the Board approve Frederick County's participation in the I-81 Corridor Coalition, pending acceptable responses to the questions noted above.

Upon a motion by Supervisor DeHaven, seconded by Supervisor Lemieux, the Board approved joining the I-81 Corridor Coalition.

The above motion was approved by the following recorded vote:

- | | |
|-------------------------|-----|
| Richard C. Shickle | Aye |
| Gene E. Fisher | Aye |
| Charles S. DeHaven, Jr. | Aye |
| Gary W. Dove | Aye |
| Bill M. Ewing | Aye |
| Philip A. Lemieux | Aye |
| Gary A. Lofton | Aye |

***** Items Not Requiring Action*****

1. Agenda Format

The Committee resolved to go to a paperless agenda and asked that staff communicate that to all the recipients of the Transportation Committee agenda, along with the offer of a paper copy to all of those who may have difficulty receiving the agenda electronically.

2. Transportation Component - Development Impact Model

Staff presented preliminary outputs from the new transportation component of the Development Impact Model (attached).

Discussion among the Committee covered how this model component would relate to the impacts being discussed in the rural areas of the County. Staff noted that the only impact fee that the County is currently enabled for in the rural areas is transportation, and that the legislation dictating how those fees are calculated is very specific. Staff also noted that the legislature has asked that localities not proceed with that impact fee while Richmond continues to work on the

4-010-012240 - 5104-000 - 074

The Virginia General Assembly, in its 2010 session passed legislation creating a separate retirement plan for employees hired on or after July 1, 2010 (hereafter referred to as "Plan 2" employees). The legislation amended VA Code § 51.1-144 to provide that Plan 2 employees will pay their 5 percent member contribution and that, absent other action by the employer, such contribution will be paid through salary reduction according to Internal Revenue Code § 414 (h). Internal Revenue Code § 414 (h) provides that a governmental employer may "pick-up" mandatory employee contributions and thereby cause the contributions to be made on a pre-tax basis. The formal written action required by Internal Revenue Code § 414 (h) to effect the pick-up has been taken by the General Assembly with the Governor's signature.

The legislation also permits each county, city, town, local public school board or other local employer to pick-up, in whole or in part (in 1 percent increments), the 5 percent member contribution as an additional benefit not paid as salary. The employer's optional payment of the 5 percent member contribution may be phased in over a period approved by the VRS Board not to exceed 6 years and may only be made on a uniform basis for all its Plan 2 employees. The formal written action required by Internal Revenue Code § 414 (h) to effect the pick-up using the alternatives permitted by the legislation must be taken by the governing body of the specific employing entity and must be effective only on a prospective basis.

Please indicate, by selecting one option below, how member contributions will be paid:

- This is to acknowledge that _____ (Employer Name) will have the employees pay the 5 percent member contribution according to the terms of the legislation. This action does not require action by your governing body. _____ (Authorized Signature) _____ (Date)
- This is to acknowledge that _____ (Employer Name) elects to pick-up some or all of the 5 percent member contributions as detailed in the following duly approved resolution.

RESOLUTION

Authorization to Pick-up the Employee's Contribution to VRS Under § 414(h) of the Internal Revenue Code For Plan 2 Employees

WHEREAS, the Virginia General Assembly, in its 2010 session passed legislation creating a separate retirement plan for employees hired on or after July 1, 2010 (hereafter referred to as "Plan 2 Employees"). The legislation stipulates that Plan 2 Employees will pay their 5 percent member contribution and that, absent other action by the employer, such contribution will be paid through salary reduction according to Internal Revenue Code § 414 (h) on a pre-tax basis; and

WHEREAS, the legislation allows certain employers, including the _____, (Employer Name) to pick-up and pay all or a portion of the member contributions on behalf of its Plan 2 Employees as an additional benefit not paid as salary; and

WHEREAS, the election to pick-up and pay all or a portion of the member contributions on behalf of its Plan 2 Employees as an additional benefit not paid as salary shall, once made, remain in effect for the applicable fiscal year (July 1 - June 30) and shall continue in effect beyond the end of such fiscal year absent a subsequent resolution changing the way the 5 percent member contribution is paid; and

WHEREAS, employee contributions that are picked-up as an additional benefit not paid as salary are not considered wages for purposes of VA Code § 51.1-700 et seq. nor shall they be considered salary for purposes of VA Code § 51.1-100 et seq.; and

WHEREAS, the _____ (Employer Name) desires to pick-up and pay its Plan 2 Employees' member contributions to VRS as an additional benefit not paid as salary in an amount equal to (1%) (2%) (3%) (4%) (5%) of creditable compensation; and

WHEREAS, VRS tracks such picked-up member contributions and is prepared to treat such contributions as employee contributions for all purposes of VRS.

NOW, THEREFORE, IT IS HEREBY RESOLVED that effective the first day of _____ [stated month must be after the date this Resolution is adopted], the _____ (Employer Name) shall pick-up member contributions of its Plan 2 Employees to VRS as an additional benefit not paid as salary in an amount equal to (1%) (2%) (3%) (4%) (5%) of creditable compensation subject to the terms and conditions described above; and it is further

RESOLVED that such contributions, although designated as member contributions, are to be made by the _____ (Employer Name) in lieu of member contributions; and it is further

RESOLVED that nothing herein shall be construed so as to permit or extend an option to VRS members to receive the picked-up contributions made by the _____ (Employer Name) directly instead of having them paid to VRS.

Adopted in _____, Virginia this _____ day of _____, _____.

Authorized Signature Title

SUBJECT: Starting Point and the Public Inebriate Center

June 7, 2010

Purpose: To establish a Board of Supervisors position regarding continued operation of Starting Point and the Public Inebriate Center (PIC).

Background:

- Created in 1978, Starting Point and the PIC were organized as elements of the local criminal justice system intended to provide alternatives to incarceration for minor incidents of public intoxication and other illegal substance abuse. PIC operates in accordance with VA Code § 18.2-388.
- In FY09, 1749 criminal justice agency related referrals to Starting Point/PIC occurred (attachment 1). Frederick County court and law enforcement referrals accounted for 23% (407) of that number.
- 18% (\$64,444) of the \$362,064 required to operate the Starting Point/PIC in FY09 was provided by state grant. The remaining amount was funded by participating localities and per diems (attachment 2).
- The state discontinued funding of the program in FY10 and the City of Winchester will not fund the effort in FY11. \$40,000 for the operation of the Starting Point/PIC remains in the Frederick County budget.
- Although FY10 criminal justice agency use of Starting Point remains generally consistent with the FY09 experience, law enforcement utilization of the PIC is currently 39% below that of last year.

Facts:

- Effective July 1, 2010, Starting Point will close. Existing Frederick County funds are insufficient to provide the required 24/7 manning.
- Existing funds are sufficient to operate the PIC from 6 am Fridays to 6 pm Sundays with one full-time and one part time aide. Funding is sufficient to maintain weekend operations in this manner through November 2010.
- Non-Frederick County jurisdictions will be charged \$40.00 for each inebriate delivered to the PIC beginning July 1. Walk-ins will be charged \$40. Walk-ins who fail to make payment will not be permitted to reenter and law enforcement authorities will be notified.
- Starting Point's closure and limited operation of the PIC may have undesirable consequences to include increased work for our courts; increased use of the Jail; and/or an increased number of inebriates left unattended to in our communities.
- In the long term, three (3) alternatives exist:
 - Close the PIC when programmed funds are expended.

- Operate the PIC weekends at an annual cost of \$74,000.
- Operate Starting Point/PIC at the ENREP School with Federal Inmates.
- **Close the PIC when programmed FY11 funds are expended.**
 - Potential increase of up to 250 Fred County incarcerations and court cases annually.
- **Operate the PIC on weekends at a cost of \$74,000 annually.**
 - Eliminates up to 250 Frederick County incarcerations & court cases annually.
 - If they participate, uses other jurisdiction fees as offset to \$74,000 annual cost.
- **Reopen Starting Point & PIC at ENREP with Bureau of Prisons (BOP) Inmates.**
 - BOP anxious for Halfway House beds in Winchester
 - Estimated cost to renovate ENREP to BOP/Starting Point Standards = @\$200k
 - \$10k Required for Bid Spec Drawings to Finalize Estimate
 - Cost to operate to BOP/Starting Point standards = @ \$481,371 annually.
 - Charge @\$66/day to BOP/ Jurisdictions per Bed
 - PIC admissions free

Attachment 1

FY09 Public Inebriate Center Admissions

<u>Month</u>	<u>Win PD</u>	<u>Fred Co SD</u>	<u>St City PD</u>	<u>Middletown PD</u>	<u>Clarke Co SD</u>	<u>Berryville PD</u>	<u>State Police</u>	<u>Walk-ins</u>
Jul 08	128	30	0	0	2	0	9	33
Aug 08	69	53	0	1	4	0	5	35
Sep 08	93	33	3	2	3	1	3	43
Oct 08	72	46	1	0	5	1	1	41
Nov 08	81	33	1	1	6	1	1	80
Dec 08	93	40	1	0	3	1	2	122
Jan 09	57	16	0	0	4	2	1	81
Feb 09	92	22	0	0	2	0	1	67
Mar 09	114	28	0	0	1	1	3	74
Apr 09	128	22	0	1	0	2	5	49
May 09	168	31	2	1	4	5	4	33
Jun 09	99	27	2	5	3	1	3	35
TOTAL	1194	381	10	11	37	15	38	693

FY10 Public Inebriate Admissions

<u>Month</u>	<u>Win PD</u>	<u>Fred Co SD</u>	<u>St City PD</u>	<u>Middletown PD</u>	<u>Clarke Co SD</u>	<u>Berryville PD</u>	<u>State Police</u>	<u>Walk-ins</u>
Jul 09	59	29	0	1	4	2	1	6
Aug 09	54	21	0	0	0	3	2	24
Sep 09	70	31	3	0	0	0	4	11
Oct 09	58	22	0	2	0	2	2	10
Nov 09	41	15	0	0	0	0	4	8
Dec 09	50	25	0	4	5	1	5	11
Jan 10	53	7	0	1	2	2	2	12
Feb 10	14	0	2	1	0	1	1	9
Mar 10	73	22	1	0	2	3	1	15
Apr 10	63	32	0	3	2	1	2	5
May 10								
Jun 10								
TOTAL	565	218	4	13	15	14	24	111

Public Intoxication Jail Incarcerations

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>
FY09		12	16	4	7	10	18	9	9	10	14	10
FY10	9	16	11	14	16	9	15	13	15	13	31	

Attachment 1 (con't)

FY09 Starting Point Admissions

Month	Walk-Ins	Probation	Court -Ordered	Courts
Jul 08	6	1	4	Winchester Circuit -3, Warren Circuit-1
Aug 08	4	3	4	Winchester Circuit -4
Sep 08	9	3	2	Winchester Circuit -2
Oct 08	7	3	2	Winchester Circuit- 2
Nov 08	5	3	2	Winchester Circuit GDC-1; Clarke Circuit -1
Dec 08	4	2	2	Frederick Circuit-1; Clarke Circuit-1
Jan 09	8	6	4	Winchester Circuit -4
Feb 09	1	4	2	Winchester Circuit-1; Frederick Circuit-1
Mar 09	4	4	2	Winchester Circuit-2
Apr 09	4	2	1	Frederick Circuit-1
May 09	4	2	2	Frederick Circuit-2
June 09	5	3	0	None
Total	61	36	27	

FY10 Starting Point Admissions

Month	Walk-Ins	Probation	Court -Ordered	Courts
Jul 09	3	2	0	None
Aug 09	9	5	1	Winchester Circuit-1
Sep 09	3	3	3	Winchester Circuit-2; Frederick Circuit-1
Oct 09	3	3	1	Winchester Circuit-1
Nov 09	3	1	4	Winchester Circuit-4
Dec 09	3	3	1	Clarke Circuit-1
Jan 10	6	4	0	None
Feb 10	2	3	1	Winchester Circuit-1
Mar 10	2	4	2	Winchester Circuit-1; Clarke Circuit-1
Apr 10	0	2	1	Winchester Circuit-1
May 10				
June 10				
Total	34	30	14	

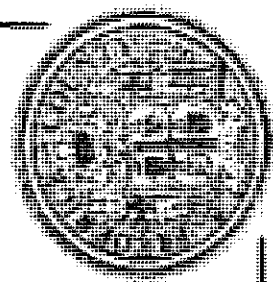
Attachment 2

FY09 Starting Point/PIC Revenue Stream

Revenue Source	Service Generated	State	Local
Winchester			185,220
Frederick County			48,100
Clarke County			2,500
Department of Criminal Justice Services		64,444	
Probation Services		6,000	
Per Diem Fees	54,600		
Drug testing Fees	1,200		
Total	55,800	70,444	235,820

\$362,064

Starting Point and the Public Inebriate Center

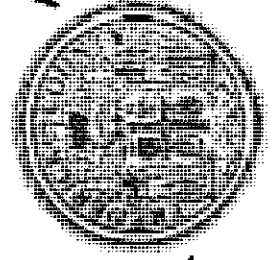
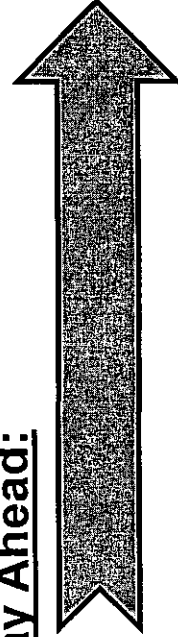


Starting Point/Inebriate Center

Where We Are: (July 1 – November 30, 2010)

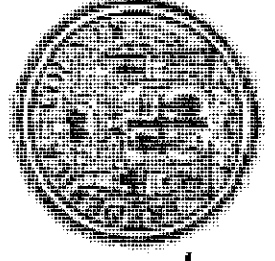
- Starting Point Closes July 1
- PIC operates Fridays 6 am to Sundays 6pm
- \$40 per non-Frederick County Law Enforcement Walk-In
(Walk-Ins Who Can't Pay Will be Referred to Law Enforcement)
- Jurisdictions Invoiced Monthly

The Facts and the Way Ahead:



Facts

- Public Inebriate Centers (PIC) Operate IAW VA Code 18.2-388
- 71% of all PIC Admissions in FY09 were Law Enforcement Initiated
- 51% of All FY09 Starting Point (SP) Admissions were Directed by Courts or Probation Officers
- Typical Starting Point Court or Probation Order is 90 Days



Facts

Public Inebriate Center Utilization (Down 39% Excluding Walk-Ins)

	Winchester PD	Fred Co SD	St. City PD	Middletown PD	Clarke Co SD	Berryville PD	State Police PD	Walk-Ins
FY09	1194	381	10	11	37	15	38	693
FY10 (TD) (Jul 09 - May 10)	662 (722)	198 (216)	5 (5)	14 (15)	22 (24)	14 (17)	25 (27)	118 (129)

23%

28%

FC = 20%

Drunk in Public Incarcerations (Up 29%)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY09		12	16	4	7	10	18	9	9	10	14	10
FY10	9	16	11	14	16	9	15	13	15	13	31	

FC = 16%

Starting Point Law Enforcement Admissions (Down 22%)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY09	5	7	5	5	5	4	10	6	6	3	4	3
FY10	2	6	6	4	5	4	4	4	6	3	3	

FY09 = Winchester Courts - 19; Frederick Courts - 5; Clarke Courts - 2 Warren Courts - 1

FY10 = Winchester Courts - 12; Frederick Courts - 1; Clarke Courts - 2

28%

6%

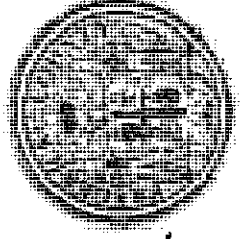
Considerations

Frederick County

- Frederick County Accounts for @ 25% of SP/PIC Utilization
- Closure Impact Includes @ 600 Additional Frederick County Jail Man-Days (\$26,250) (PIC & Starting Point Admissions @ \$43.75/day)
- Possible 380 Additional FC Court Cases Annually

Potential Jail Impact

- Without SP/PIC, 7386 Total New Jail Man-Days Possible (All Jurisdictions)
(Includes Region Wide LE PIC and Starting Point Court/Probation Admissions)
- 7386 = 3.9% Increase over FY09 Jail Man-Days (@ 21 Inmates/Day)
- Current Population 540 – Additional Staff Required at @ 580 ADP
- Additional Staff Cost = \$298,780 Annually (Fred Co Share = \$115,269)



Alternatives

Alternative #1

“Close SP & PIC”

- Adds up to 600 Additional FC Jail Days (\$26,250)
- Adds up to 380 Additional FC Court Cases
- Contributes to Additional Jail Staffing Requirement

Alternative #2

“Weekend Operation of PIC on a Reimbursable Basis”

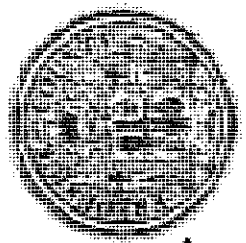
- Costs \$74,000 Annually (-) Other Jurisdiction Fees (-\$49,840 at FY09 Utilizations)
- Eliminates up to 1686 Jail Man-Days Region-Wide
- Level of Participation Unknown

Alternative #3

Operate PIC & SP @ NREP as Part Of Bureau of Prisons Halfway House

- @ \$200k Renovation Costs (Fund Balance Available)
- @ \$480,371 Annually to Operate
- Assuming \$66./Federal Day
 - ✓ 15 inmates = \$361k Annually
 - ✓ 20 inmates = \$481k Annually
- The Unknowns:
 - ✓ Final Renovation Costs (\$10,000 to Prepare Drawings for Bid)
 - ✓ Final BOP Reimbursement

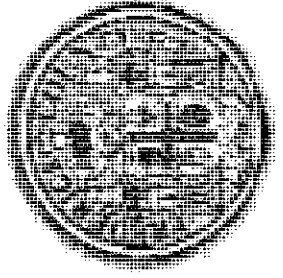
<input type="checkbox"/> Potential for Replacing Current Capability At No Annual Cost
<input type="checkbox"/> Opportunity to Relocate from Cameron Street



Recommendation:

Operate PIC on Weekends Thru November:

- ✓ While Further Coordinating with the Bureau of Prisons to Determine Minimum Operational Standards & an Estimated Reimbursement Rate
- and
- ✓ Commit \$10k from Fund Balance to Complete Estimate & Bid Preparation



FINANCE

WEDNESDAY, JUNE 16, 2010

Addressing the ad valorem assessment of personal property

While my training and expertise provides knowledgeable support for the valuations I use, it is also essential that I have an arms length reference for values of each type of property. I provide good and accurate service to the county and use values that have substantial industry support.

When values were low I was pressured by taxpayers to increase the values to avoid a tax hike. This year when a portion of those values increased, I am again pressured to lower them. I must keep integrity in my valuation methods. I cannot submit to pressure to simply adjust because it looks good or keeps the taxpayers “happy”.

Some assets of business and industry use a percentage of owner’s capitalized cost. Not only does the resulting percentage-derived cost need to mirror market value but some auditing must be done to ascertain that the reported owner’s capitalized cost is an actual number and not a depreciated value or other value as established by the business or industry for income tax purposes. Market studies are also conducted by me to get a general feeling for the cost of large manufacturing equipment and technical equipment used by business and industry. I use market publications, including the much respected Marshall and Swift.

On items where a pricing guide is used – such as vehicular personal property, we rely heavily on the extensive market studies done by the guide publishers and their shared information. This is particularly true with the National Automobile Dealers’ Association (NADA) books used for passenger and small business vehicles.

As you will remember two years ago, the cost of gasoline was \$4.00+ per gallon and the decline in personal spending was just beginning. As a result the values of expensive daily use vehicles and the ‘gas hogs’ were dropping exponentially due to the lack of interest by the purchasers.

Then buyers had an epiphany. The worker couldn’t get his tools and employees to work in the little pickup. The family didn’t feel safe in the small compact car. Gas dropped to well under \$3.00 per gallon. And to top it off, two other things occurred - manufacturers had reduced the output of the bigger vehicles and the government offered the cash for clunkers program. Thus

supply suddenly didn't meet the demand and the prices of the big vehicles that had dropped drastically only a year before were suddenly higher.

While taxpayers rarely (but sometimes) complained two years ago at the drop in value, now that the market corrected they were dismayed at an increase. Most have understood but of course some have not. Angry taxpayers are a usual thing. Not many but those we do hear from are very vocal! While pricing 80,000 vehicles in a very short period, we could not look at every vehicle that increased but did adjust for extremes.

I did not intend to lower all vehicles since the integrity of the market guide (NADA) is supported by many experts and their information was thorough and understandable. All other localities in Virginia also have to respond to these higher value outcries since this is not a local, Frederick County issue, alone. However, we did want to prevent any serious changes that appeared outside the normal market curve. We succeeded in making most of those adjustments.

For others, we have offered a reduction if their vehicle is not of normal market value due to high mileage or other damage. Many have taken advantage of this opportunity and provided us the necessary information to make abatements. We have also used a percentage of original cost method to assist some taxpayers who had purchased used vehicles or had older vehicles. (We find it doesn't usually help on newly purchased larger vehicles – showing that NADA is correct in their market assumptions).

Some taxpayers, who own Toyotas, have been vocal but their value, while dropping later this year due to the mechanical and recall issues, was not that much lower on January 1 – tax day. Again – we do adjust to owner's cost when applicable.

If you have a taxpayer who is displeased and doesn't understand this explanation, I will be glad to speak with them and also to take any constructive information they may have regarding the condition of their vehicle. Just give them my number – sometime during each 11 hour day I return all calls or emails. If it takes longer, it is due to research on their particular issue or an office emergency.

What will come for 2011 is still an unknown but it appears the market has stopped its drastic swings at this time. I study the vehicle market reports monthly and analyze the expected affect on personal property taxation. Some market chatter is heard regarding the gulf oil spill and its filter down effect for the coming year – at this time it is too uncertain to draw any conclusions.

Ellen Murphy, MCOR
Commissioner of the Revenue
Frederick County, Virginia
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County of Frederick
General Fund
May 31, 2010

ASSETS	FY10 5/31/10	FY09 5/31/09	Increase (Decrease)	Notes:
Cash and Cash Equivalents	43,617,358.71	46,609,277.48	(2,991,918.77)	
Petty Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb. P/P	66,359,880.11	64,849,064.81	1,510,815.30	
Streetlights	25,670.12	21,568.74	4,101.38	
Commonwealth Federal 45 day Taxes	86,896.93	38,184.62	48,712.31	
Due from Fred. Co. San. Auth.	734,939.23	731,126.93	3,812.30	*Sanitation Authority charge for National Guard Hook-Up Fee
Prepaid Postage	3,912.63	2,731.92	1,180.71	
GL controls (est.rev / est. exp)	<u>(8,017,513.95)</u>	<u>(12,831,133.38)</u>	<u>4,813,619.43</u>	(1) Spreadsheet Attached
TOTAL ASSETS	<u>102,812,698.78</u>	<u>99,422,376.12</u>	<u>3,390,322.66</u>	
LIABILITIES				
Accrued Liabilities	141,030.15	552,585.41	(411,555.26)	*Lord Fairfax Development Center Acct.deducted \$416,040,Health Ins.Deposits (4,484.74)
Performance Bonds Payable	1,645,198.42	893,470.28	751,728.14	
Taxes Collected in Advance	72,343.71	61,456.52	10,887.19	
Deferred Revenue	<u>66,448,375.50</u>	<u>64,909,876.17</u>	<u>1,538,499.33</u>	*5/10 Receivables difference(misc.charges(74,310.63),veh.lic.13,022.36,dog tags (1,432),decal(105)
TOTAL LIABILITIES	<u>68,306,947.78</u>	<u>66,417,388.38</u>	<u>1,889,559.40</u>	
27 EQUITY				
Fund Balance Reserved:				
Encumbrances General Fund	318,904.59	167,849.92	151,054.67	(2) List Attached
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	752,980.07	(18,040.84)	Same as above due from Frederick County Sanitation Authority
Employee Benefits	93,120.82	93,120.82	0.00	
Historical Markers	17,006.89	16,829.69	177.20	
Transportation Reserve	440,300.00	440,300.00	0.00	
Animal Shelter(Samsell Estate)	233,761.27	221,561.27	12,200.00	
Profers	<u>1,860,766.54</u>	<u>1,256,370.74</u>	<u>604,395.80</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>30,369,045.02</u>	<u>30,058,368.59</u>	<u>310,676.43</u>	
TOTAL EQUITY	<u>34,505,751.00</u>	<u>33,004,987.74</u>	<u>1,500,763.26</u>	
TOTAL LIAB. & EQUITY	<u>102,812,698.78</u>	<u>99,422,376.12</u>	<u>3,390,322.66</u>	

(1) GL Controls	FY10	FY09	Incl/(Decrease)
Est.Revenue	123,561,446	123,854,444	707,002
Appropriations	-58,636,204	-57,480,945	-1,155,260
Est.Tr.to Other fds	-74,261,661	-79,372,483	5,110,822
Encumbrances	318,905	167,850	151,055
	-8,017,514	-12,831,133	4,813,619

(2) General Fund Purchase Orders

Outstanding@5/31/10

DEPARTMENT	Amount	Description
Clerk	29,828.14	Social Security Number Redaction
City Office Bldg.	4,481.00	Digital Video Recorder Replacement
	83,881.00	Air Chiller for Bowman Library
	2,880.00	Chemically Clean Evaporator Coil
Fire & Rescue	23,175.64	Uniforms
Parks	486.25	Revision/Sherando Trail
	15,102.52	Chemicals
Public Safety	10,387.50	(5) Computers
Public Works	12,859.00	Asphalt/Convenience Site
	20,240.00	Concrete Pads Convenience Site
Sheriff	19,360.00	Guns
	21,790.50	2010 Ford Explorer
	2,950.10	T-Shirts
	5,506.86	Body Wire Recorder
	20,999.00	2007 Nissan Pathfinder
Treasurer	44,977.08	Insertor
Total	318,904.59	

(3) Profiler Information	Designated		
	SCHOOLS	PARKS	FIRE & RESCUE
@5/31/10	746,526.34	220,181.09	182,111.36
			Other Projects
			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
 May 31, 2010

	Appropriated	FY10 5/31/10 Actual	Budget Variance	FY09 5/31/09 Actual	YTD Actual Variance
REVENUES:					
General Property Taxes	80,085,000.00	53,403,181.06	(26,681,818.94)	52,689,046.39	714,134.67 (1)Spreadsheet Attached
Other local taxes	25,627,042.00	19,654,267.16	(5,972,774.84)	20,266,557.33	(612,290.17) (2)Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	866,350.90	(353,298.10)	1,200,839.60	(334,488.70) (3)Spreadsheet Attached
Revenue from use of money and property	919,611.71	312,945.86	(606,665.85)	945,610.01	(632,664.15) (4)Spreadsheet Attached
Charges for Services	2,402,424.00	1,857,857.32	(544,566.68)	1,942,501.54	(84,644.22)
Miscellaneous	1,060,404.33	350,587.64	(709,816.69)	559,279.31	(208,691.67)
Recovered Costs	2,251,003.00	1,211,245.99	(1,039,757.01)	2,281,079.07	(1,069,833.08) (5)Spreadsheet Attached
Intergovernmental:					
Commonwealth	9,118,814.10	14,243,033.83	5,124,219.73	14,377,621.89	(134,588.06)
Federal	1,877,498.27	163,591.74	(1,713,906.53)	271,570.71	(107,978.97)
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	124,561,446.41	92,063,061.50	(32,498,384.91)	94,534,105.85	(2,471,044.35)

	Appropriated	FY10 5/31/10 Actual	Budget Variance	FY09 5/31/09 Actual	YTD Actual Variance
EXPENDITURES:					
General Administration	9,489,095.41	7,006,783.71	2,482,311.70	7,390,693.93	(383,910.22)
Judicial Administration	2,344,258.08	1,781,750.62	562,507.46	1,772,413.77	9,336.85
Public Safety	25,166,619.10	20,314,593.81	4,852,025.29	21,664,272.49	(1,349,678.68)
Public Works	4,528,408.30	3,143,340.24	1,385,068.06	3,532,866.95	(389,526.71)
Health and Welfare	7,282,106.00	5,794,685.82	1,487,420.18	6,161,413.04	(366,727.22)
Education	62,770.00	62,770.00	0.00	73,847.00	(11,077.00)
Parks, Recreation, Culture	5,673,154.59	4,360,068.36	1,313,086.23	4,818,794.15	(458,725.79)
Community Development	2,241,391.00	1,676,152.21	565,238.79	1,892,610.93	(216,458.72)
TOTAL EXPENDITURES	56,787,802.48	44,140,144.77	12,647,657.71	47,306,912.26	(3,166,767.49)

	Appropriated	FY10 5/31/10 Actual	Budget Variance	FY09 5/31/09 Actual	YTD Actual Variance
OTHER FINANCING SOURCES (USES):					
Operating transfers from / to	76,110,062.47	(39,868,203.52)	36,241,858.95	(39,592,627.74)	275,575.78

Excess (deficiency)of revenues & other sources over expenditures & other uses	8,336,418.54	8,054,713.21		7,634,565.85	420,147.36
Fund Balance per General Ledger		22,314,331.81		22,423,802.74	(109,470.93)
Fund Balance Adjusted to reflect Income Statement @5/31/10		30,369,045.02		30,058,368.59	310,676.43

(1) General Property Taxes	FY10	FY09	Increase/Decrease
Real Estate Taxes	31,596,222	31,014,588	581,634
Public Services	746,077	614,847	131,231
Personal Property	20,254,368	20,171,002	83,364
Penalties and Interest	669,840	668,928	912
Credit Card Chgs./Delinq./Advertising	-13,534	-8,685	-4,848
Adm.Fees For Liens&Distress	150,209	228,367	-78,158
	53,403,181	52,689,046	714,135

(2) Other Local Taxes	FY10	FY09	Increase/Decrease
Local Sales Tax	6,452,942.67	6,560,850.16	-107,907.49
Communication Sales Tax	1,056,147.62	1,089,603.30	-33,455.68
Utility Taxes	2,538,379.67	2,621,364.11	-82,984.44
Business Licenses	4,117,795.30	4,512,522.92	-394,727.62
Motor Vehicle Licenses Fees	1,090,857.50	1,094,374.35	-3,516.85
Auto Rental Tax	41,894.28	57,795.12	-15,900.84
Bank Stock	248,826.53	270,751.53	-21,925.00
Recordation Taxes	1,014,635.05	1,090,940.73	-76,305.68
Meals Tax	2,745,526.70	2,642,249.52	103,277.18
Lodging Taxes	296,143.16	304,272.83	-8,129.67
Street Lights	21,512.30	21,832.76	-320.46
Star Fort Fees	29,606.38	0	29,606.38
Total	19,654,267.16	20,266,557.33	-612,290.17

(3) Permits & Privileges	FY10	FY09	Increase/Decrease
Doc. Licenses	38,456.00	41,331.00	-2,875.00
Land Use Application Fees	14,525.00	7,000.00	7,525.00
Transfer Fees	2,434.94	2,412.22	22.72
Development Review Fees	241,597.94	451,817.59	-210,219.65
Building Permits	417,946.12	500,313.27	-82,367.15
2% State Fees	2,299.35	2,536.92	-237.57 *1
Electrical Permits	57,741.80	87,401.00	-29,659.20
Plumbing Permits	10,875.00	18,765.00	-7,890.00
Mechanical Permits	38,909.75	49,652.60	-10,742.85
Sign Permits	3,590.00	3,620.00	-30.00
Permits for Commercial Burning	200.00	400.00	-200.00
Explosive Storage Permits	200.00	600.00	-400.00
Blasting Permits	135.00	330.00	-195.00
Annual Burning Permit	0.00	200.00	-200.00
Land Disturbance Permits	35,540.00	34,460.00	1,080.00
Septic Haulers Permit	400.00	0.00	400.00
Sewage Installation License	1,500.00	0.00	1,500.00
Total	866,350.90	1,200,839.60	-334,488.70

(4) Revenue from use of	FY10	FY09	Increase/Decrease
Money	175,037.44	868,116.73	-693,079.29 *2
Property	137,908.42	77,493.28	60,415.14
	312,945.86	945,610.01	-632,664.15

*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 for 4/10 was .219%.

(5) Recovered Costs	FY10	FY09	Increase/Decrease
Worker's Comp	1,050.00	1,050.00	0.00
Landfill	0.00	540,506.00	-540,506.00
Purchasing Card Rebate	92,990.89	58,169.82	34,821.07
Reimbursement Circuit Court	6,834.44	6,502.55	331.89
Public Works Cleanup	924.81	686.85	237.96
Clarke County Container Fees	48,245.28	45,993.32	2,251.96
City of Winchester Container Fees	18,081.29	16,525.06	1,556.00
Refuse Disposal Fees	60,481.03	93,668.72	-33,187.69
Recycling Revenue	70,457.91	21,687.47	48,770.44
Sheriff Restitution	170.00	0.00	170.00
Fire&Rescue Merchandise (Resale)	578.91	386.41	192.50
Container Fees Bowman Library	991.27	711.32	279.95
Litter-Thon	0.00	1,000.00	-1,000.00
Restitution Victim Witness	838.27	603.97	234.30
Reimb.of Expenses Gen.District Court	23,968.31	27,500.05	-3,531.74
Reimb.of Expenses Public Works Salaries	30,961.00	0.00	30,961.00
Reimb.of Expenses J&D Court	2,717.24	3,340.37	-623.13
Reimbursement Winchester EDC	0.00	72,000.00	-72,000.00
Reimb.LFSW Conservation District	60,627.18	175,703.06	-115,075.88
Reimbursement Task Force	53,606.67	43,823.52	9,783.15
EDC Revenue/Recovered Costs	6,262.47	26,416.96	-20,154.49
Sign Deposits Planning	250.00	100.00	150.00
Reimbursements Elections	0.00	2,197.99	-2,197.99
Westminister Canterbury Lieu of Taxes	12,826.10	25,625.30	-12,799.20
Reimbursement Street Signs	880.80	6,486.72	-5,605.92
Groceries Maint.Fred.Co.Schools	170,498.47	237,186.09	-66,687.62
Contract PEG Grant	57,998.80	0.00	57,998.80
Proffers-Other	156,000.00	251,000.00	-95,000.00
Fire School Programs	16,595.90	7,258.00	9,337.90
Proffers Sovereign Village	21,952.38	18,293.65	3,658.73
Proffers Lynnhaven	20,269.86	3,378.31	16,891.55
Proffers Redbud Run	103,264.00	6,454.00	96,810.00
Clerks Reimbursement to County	12,683.97	12,468.57	215.40
Proffers Steeplechase	0.00	214,326.00	-214,326.00
Proffers Snowden Bridge	72,853.74	109,964.70	-37,110.96
Proffers Meadows Edge	70,504.00	241,728.00	-171,224.00
Reimbursement Sheriff	0.00	3,455.29	-3,455.29
Proffers Cedar Meadows	4,881.00	4,881.00	0.00
Parks-Dogwood Village Rec.Unit	10,000.00	0.00	10,000.00
Total	1,211,245.99	2,281,079.07	-1,069,833.08

County of Frederick
General Fund
May 31, 2010

Income Statement

Expenditures

The expenditures for FY10 decreased \$3,166,767.49. **Public Safety**, as a whole decreased \$1,349,678.68. Of that, the Sheriff's department decreased \$834,849.67 and includes a \$389,746.44 decrease in salaries and fringes and a \$ 538,942.80 decrease for purchase of motor vehicles. Contributions to fire departments and rescue squads decreased \$104,169.01, Inspections decreased \$202,909.70, and Fire and Rescue decreased \$72,085.43. **Public Works** decreased \$389,526.71 and includes the following: \$ 225,794.20 decrease in refuse collection, \$29,363.84 decrease in disposal. **Parks, Recreation, and Culture** decreased \$458,725.79 and includes Parks decrease of \$166,103.00 in salaries and fringes. The contribution to the Regional Library decreased \$ 157,129.00. **Community Development** decreased \$216,458.72 and includes the Soil and Water District salaries and fringes cost of \$208,175.70 picked up by a participating locality.

Operating Transfers

Transfers increased \$275,575.78 in FY10.			
	FY10	FY09	Increase(Decrease)
Fringe Benefits (INS)	16.52	(80.69)	97.21
School Operating	30,515,347.47	31,251,232.11	(735,884.64)
Debt Service School	7,313,075.50	6,065,321.00	1,247,754.50
Debt Service County	1,704,608.03	1,830,948.32	(126,340.29)
Operational Transfers	335,156.00	445,207.00	(110,051.00)
Total	39,868,203.52	39,592,627.74	(275,575.78)

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 May 31, 2010

ASSETS	FY2010 <u>5/31/10</u>	FY2009 <u>5/31/09</u>
Cash	5,507,966.80	6,220,887.24
GL controls(est.rev/est.exp)	<u>(1,137,462.00)</u>	<u>(2,003,988.50)</u>
 TOTAL ASSETS	 <u>4,370,504.80</u>	 <u>4,216,898.74</u>
 LIABILITIES		
Accrued Operating Reserve Costs	2,098,219.67	1,930,692.67
Unclaimed Property Payable	0.00	0.00
 TOTAL LIABILITIES	 <u>2,098,219.67</u>	 <u>1,930,692.67</u>
 EQUITY		
Fund Balance Reserved		
Encumbrances	28,522.00	82,212.50
Unreserved: Fund Balance	<u>2,243,763.13</u>	<u>2,203,993.57</u>
 TOTAL EQUITY	 <u>2,272,285.13</u>	 <u>2,286,206.07</u>
 TOTAL LIABILITY & EQUITY	 <u>4,370,504.80</u>	 <u>4,216,898.74</u>

The accompanying notes to the financial statements are an essential part of this statement.

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 May 31, 2010

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	Appropriated	5/31/10 Actual	Variance	5/31/09 Actual
Interest	-	37,320.64	37,320.64	39,167.35
Work Release Fees	421,575.00	318,418.11	(103,156.89)	394,649.49
Prisoner Fees Other Localities	0.00	0.00	0.00	128,935.29
Federal Bureau Of Prisons	438,000.00	356,784.33	(81,215.67)	678,850.77
Local Contributions	4,959,154.00	4,959,154.20	0.20	8,099,930.19
Miscellaneous	17,702.15	22,745.13	5,042.98	10,801.60
Phone Commissions	175,000.00	110,035.09	(64,964.91)	124,800.05
Food & Staff Reimb. Juv.Det.Ct v.Det.Ctr.	135,000.00	69,615.75	(65,384.25)	79,282.08
Elec.Monitoring Part.Fees	62,050.00	71,199.03	9,149.03	43,028.06
Share of Costs Commonwealth	1,437,235.00	992,816.25	(444,418.75)	899,193.94
Medical & Health Reimb.	54,857.00	47,729.71	(7,127.29)	132,404.12
Employees Meals Supplements	3,000.00	2,773.00	(227.00)	3,095.00
Inmate Work Program	0.00	0.00	0.00	0.00
Recovered Costs Operating Reserves	176,607.00	176,607.00	0.00	40,977.11
Shared Expenses CFW Jail	5,394,251.00	4,446,679.38	(947,571.62)	4,616,649.17
State Grants	262,375.00	263,529.00	1,154.00	203,507.00
DOC Contract Beds	173,740.00	99,404.00	(74,336.00)	91,820.00
Federal Grants		0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer from General Fd,	2,644,578.00	2,644,578.00	0.00	0.00
TOTAL REVENUES	16,355,124.15	14,619,388.62	(1,735,735.53)	15,587,091.22
EXPENDITURES:	<u>17,521,108.15</u>	<u>14,481,790.33</u>	<u>3,039,317.82</u>	<u>15,766,664.06</u>
Excess(Deficiency)of revenues over expenditures		137,598.29		(179,572.84)
FUND BALANCE PER GENERAL LEDGER		<u>2,106,164.84</u>		<u>2,383,566.41</u>
Fund Balance Adjusted To Reflect Income Statement @5/31/10		2,243,763.13		2,203,993.57

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

NOTES TO FINANCIAL STATEMENTS

May 31, 2010

<u>Current Unrecorded Accounts Receivable-</u>	<u>2010</u>
Prisoner Billing:	62,214.50
Compensation Board Reimbursement 5/10	<u>0.00</u> *1
Total	62,214.50

*1 No payments are anticipated for May, 1010

County of Frederick
Fund 12 Landfill
May 31, 2010

ASSETS	FY2010 <u>5/31/10</u>	FY2009 <u>5/31/09</u>
Cash	33,186,738.89	33,383,444.73
Receivables:		
Accounts Receivable		
Fees	596,075.61	629,746.56
Accounts Receivable Other	310.00	18,325.38
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)
Fixed Assets	32,603,182.53	32,505,701.05
Accumulated Depreciation	(16,727,952.50)	(15,263,885.10)
GL controls(est.rev/est.exp)	<u>(4,184,386.77)</u>	<u>(5,567,141.67)</u>
 TOTAL ASSETS	 <u>45,389,967.76</u>	 <u>45,622,190.95</u>
 LIABILITIES		
Accrued VAC.Pay and Comp TimePay	101,317.71	117,940.26
Accrued Remediation Costs	11,443,239.79	11,181,425.25
Deferred Revenue Misc.Charges	310.00	0.00
Landfill Payments In Advance	<u>0.00</u>	<u>18,325.38</u>
 TOTAL LIABILITIES	 11,544,867.50	 11,317,690.89
 EQUITY		
Fund Balance		
Reserved:		
Encumbrances	2,833,196.03	455,932.33
Post Closure Care	3,948,442.00	5,948,442.00
Land Acquisition	1,048,000.00	1,048,000.00
New Development Costs	2,557,000.00	2,557,000.00
Environmental Project Costs	0.00	3,675,000.00
Equipment	3,050,000.00	3,050,000.00
Unreserved:		
Fund Balance	<u>20,408,462.23</u>	<u>17,570,125.73</u>
 TOTAL EQUITY	 <u>33,845,100.26</u>	 <u>34,304,500.06</u>
 TOTAL LIABILITY AND EQUITY	 <u>45,389,967.76</u>	 <u>45,622,190.95</u>

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 May 31, 2010

FUND 12 LANDFILL

REVENUES

	Appropriated	<u>5/31/10</u> Actual	<u>Variance</u>	<u>5/31/09</u> Actual
Interest Charge	0.00	3,870.43	3,870.43	7,038.22
Interest on Bank Deposits	600,000.00	81,525.56	(518,474.44)	407,612.18
Salvage and Surplus	0.00	89,269.55	89,269.55	29,621.90
Sanitary Landfill Fees	6,100,500.00	3,962,947.06	(2,137,552.94)	4,383,340.49
Charges to County	0.00	306,688.64	306,688.64	338,020.48
Charges to Winchester	0.00	83,071.56	83,071.56	68,137.56
Tire Recycling	80,000.00	135,365.17	55,365.17	64,695.35
Reg. Recycling Electronics	50,000.00	37,705.00	(12,295.00)	40,536.12
Miscellaneous	0.00	811.00	811.00	374.00
Refunds Other		16.04		11,970.43
Wheel Recycling	15,000.00	1,768.80	(13,231.20)	23,069.35
Charges for RTOP	80,000.00	0.00	(80,000.00)	2,793.00
Greenhouse Gas Sales	100,000.00	32,567.00	(67,433.00)	0.00
State Damages Reimbursement	10,000.00	61,943.00	51,943.00	0.00
Insurance/Other Recoveries	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>7,035,500.00</u>	<u>4,797,548.81</u>	<u>(2,237,967.23)</u>	<u>5,377,209.08</u>
Operating Expenditures	6,081,682.00	2,410,070.80	3,671,611.20	3,611,879.93
Capital Expenditures	7,971,400.80	2,485,210.88	5,486,189.92	575,907.49
TOTAL Expenditures	<u>14,053,082.80</u>	<u>4,895,281.68</u>	<u>9,157,801.12</u>	<u>4,187,787.42</u>
Excess(deficiency)of revenue over expenditures		(97,732.87)		1,189,421.66
Fund Balance Per General Ledger		<u>20,506,195.10</u>		<u>16,380,704.07</u>
Fund Balance Adjusted To Reflect		20,408,462.23		17,570,125.73

Income Statement @5/31/10

County of Frederick
Landfill Fund
Notes to the Financial Statement
May 31, 2010

Balance Sheet

Cash-

The cash has decreased \$196,705.84 over the previous year.

Receivables-

The receivables at 5/31/10 are \$33,670.95 less than at 5/31/09. The Landfill fee charges for 5/10 were \$412,793.98 compared to \$426,686.92 5/09 resulting in a FY010 decrease of \$13,892.94. The landfill delinquent fees were \$181,482.25 at 5/10 compared to \$202,851.49 at 5/09 for a decrease of \$21,369.24.

Accumulated Depreciation-

The depreciation for FY09 is reflected in the FY10 total. This is the annual appropriation for post closure remediation costs.

Accrued Remediation Costs-

The accrued remediation cost has increased \$261,814.54 from FY09 to FY10. The Department of Environmental Quality requires funds to be set aside annually for the closure of the Regional Landfill. Currently, the County maintains \$11.4 million for closure costs in a separate trust fund.

Encumbrances-

Encumbrances increased \$2,377,263.70 in FY10. The encumbrance balance is \$2,833,196.03 at 5/31/10 and includes \$77,268.83 for a truck wash structure, \$10,567.20 for Cat parts, and \$2,745,360.00 for gas to energy.

Fund Balance-

Total Fund Balance at 5/31/10 increased by \$2,838,336.50.

FUND 10

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-
	REASSESSMENT/BOARD OF ASSESSORS		12100	5411	000 000	BOOKS & SUBSCRIPTIONS	500.00
2009-07-12	ELECTORAL BOARD AND OFFICIALS	WARRANTY MAINT. AGREEMENT	13010	3004	000 001	REPAIR AND MAINTENANCE-EQUIP.	371.71-
	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-
	CLERK OF THE CIRCUIT COURT		21060	5506	000 000	TRAVEL	100.00
2009-07-12	PARKS AND RECREATION MINISTRATION	PRELIM ENG. REPT. PHRA WATER/SEW	71010	3002	000 000	PROFESSIONAL SERVICES-OTHER	1,679.00-
	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. COMM ATTY-P/T GRANT	48,336.00
	COMMONWEALTH'S ATTORNEY		22010	1001	000 003	VICTIM WITNESS REC. ACT ATTY	41,406.00-
	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-
	AGRICULTURE		83010	3007	000 000	ADVERTISING	86.24
2009-09-21	SHERIFF	PURCHASE CITY DIRECTORIES	31020	5409	000 000	POLICE SUPPLIES	200.00-
	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-
	COUNTY OFFICE BUILDINGS/COURT		43040	5204	000 006	POSTAGE AND TELEPHONE-GAINESBORO	800.00
2009-09-22	COPIES MOTH SUPPRESSION	UPGRADE LAPTOP	82020	5400	000 000	MATERIALS AND SUPPLIES	150.00-
	COPIES MOTH SUPPRESSION		82020	5401	000 000	OFFICE SUPPLIES	150.00
2009-10-09	FIRE AND RESCUE	PROTECTIVE EQUIPMENT/SWINE FLU	35050	4003	000 002	CENTRAL STORES - GASOLINE	8,000.00-
	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-
	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-
	SHERIFF		31020	5401	000 000	OFFICE SUPPLIES	5,000.00
2009-10-23	OTHER	MAIL MACHINE RENTAL	12240	5415	000 000	OTHER EXPENSES	600.00-
	OTHER		12240	9001	000 000	LEASE/RENT OF EQUIPMENT	600.00
2009-10-23	COUNTY OFFICE BUILDINGS/COURT	MAINTENANCE WORK ORDER SYSTEM	43040	3005	000 005	MAINTENANCE SERVICE CONTRACTS	440.00-
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000 000	PROFESSIONAL SERVICES-OTHER	440.00
2009-10-28	COMMISSIONER OF THE REVENUE	TO SEPARATE OT&P	12090	1005	000 000	OVERTIME	10,600.00-
	COMMISSIONER OF THE REVENUE		12090	1003	000 000	PART TIME/EXTRA HELP	10,600.00
	GENERAL DISTRICT COURT		21020	1003	000 000	PART TIME/EXTRA HELP	7,000.00
	GENERAL DISTRICT COURT		21020	1005	000 000	OVERTIME	7,000.00-
	CLERK OF THE CIRCUIT COURT		21060	1003	000 000	PART TIME/EXTRA HELP	46,494.00
	CLERK OF THE CIRCUIT COURT		21060	1005	000 000	OVERTIME	46,494.00-
	COMMONWEALTH'S ATTORNEY		22010	1003	000 000	PART TIME/EXTRA HELP	40,000.00
	COMMONWEALTH'S ATTORNEY		22010	1005	000 000	OVERTIME	40,000.00-
	SHERIFF		31020	1003	000 000	PART TIME/EXTRA HELP	130,000.00
	SHERIFF		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-

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-10-28	CLEARBROOK PARK	TO SEPARATE OT&PT	71090 1003 000	000	000	EXTRA HELP	80,700.00
	CLEARBROOK PARK		71090 1005 000	000	000	NO LONGER USED EXTRA HELP	80,700.00
	SHERANDO PARK		71100 1003 000	000	000	COMPENSATION OF EXTRA HELP	80,013.00
	SHERANDO PARK		71100 1005 000	000	000	NO LONGER USED EXTRA HELP	80,013.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003 000	000	000	PART TIME/EXTRA HELP	41,592.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1005 000	000	000	OVERTIME	41,592.00
2009-10-29	MAINTENANCE ADMINISTRATION	REVERSE OT 312	43010 1005 000	000	000	OVERTIME	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1003 000	000	000	PART TIME/EXTRA HELP	15,098.50
2009-10-29	MAINTENANCE ADMINISTRATION	TRANSFER FUNDS/ALLOCATE FT/OT	43010 1003 000	000	000	PART TIME/EXTRA HELP	65,653.00
	MAINTENANCE ADMINISTRATION		43010 1005 000	000	000	OVERTIME	65,653.00
2009-11-02	ANIMAL SHELTER	DOG FOOD	43050 3002 000	001	001	CITIZEN ASSISTANCE PROGRAM	1,430.00
	ANIMAL SHELTER		43050 5402 000	001	001	DOG FOOD	1,430.00
2009-11-06	PUBLIC SAFETY COMMUNICATIONS	CONTRACTUAL SERVICE	35060 3004 000	001	001	REPAIR AND MAINTENANCE - EQUIPMENT	1,400.00
	PUBLIC SAFETY COMMUNICATIONS		35060 3010 000	000	000	CONTRACTUAL SERVICES	1,400.00
2009-11-13	REFUSE COLLECTION	CONTRACTUAL EXPENSES	42030 5412 000	001	001	EDUCATIONAL SUPPLIES - GRANT	8,000.00
	REFUSE COLLECTION		42030 3010 000	000	000	OTHER CONTRACTUAL SERVICES	8,000.00
2009-11-13	PARKS AND RECREATION MINISTRATION	ENGINEERING SERV. EVALUATE SITE	71010 3002 000	000	000	PROFESSIONAL SERVICES-OTHER	1,529.00
	PARKS MAINTENANCE		71030 3002 000	000	000	PROFESSIONAL SERVICES - OTHER	1,529.00
2009-11-16	MAINTENANCE ADMINISTRATION	MOVE FUNDS FOR P/T HELP	43010 1005 000	005	005	OVERTIME PSB	20,000.00
	MAINTENANCE ADMINISTRATION		43010 1003 000	000	005	PART TIME HELP/PSB	20,000.00
2009-11-17	SHERIFF	PURCHASE DARE T-SHIRTS	31020 5410 000	000	000	UNIFORMS AND WEARING APPAREL	2,700.00
	SHERIFF		31020 5413 000	001	001	DRUG PROGRAM	2,700.00
2009-11-19	INFORMATION TECHNOLOGY	UPGRADE SERVER SOFTWARE	12200 5506 000	003	003	TRAVEL - NETWORK	1,000.00
	INFORMATION TECHNOLOGY		12200 5413 000	003	003	OTHER OPERATING SUPPLIES-NETWORK	1,000.00
2009-11-23	COMMISSIONER OF THE REVENUE	COVER INCREASED DUES COSTS	12090 3006 000	000	000	PRINTING AND BINDING	500.00
	COMMISSIONER OF THE REVENUE		12090 5801 000	000	000	DUES AND ASSOC. MEMBERSHIPS	500.00
2009-12-08	COUNTY ATTORNEY	LITIGATION	12020 3002 000	000	000	PROFESSIONAL SERVICES - OTHER	5,000.00
	OTHER		12240 3002 000	000	000	PROFESSIONAL SERVICES-OTHER	5,000.00
2009-12-16	GENERAL OPERATING FUND	CODE AMENDMENTS AND TELEVISION	11010 5506 000	000	000	TRAVEL	2,500.00
	GENERAL OPERATING FUND		11010 3002 000	000	000	PROFESSIONAL SERVICES-OTHER	2,500.00
2009-12-16	INFORMATION TECHNOLOGY	POWER OUTLETS/SERVER ROOM &RAC	12200 5506 000	003	003	TRAVEL - NETWORK	502.72
	INFORMATION TECHNOLOGY		12200 5413 000	003	003	OTHER OPERATING SUPPLIES-NETWORK	502.72
2009-12-16	FIRE AND RESCUE	PURCHASE BREATHING APPARATUS	35050 5407 000	000	000	REPAIR AND MAINTENANCE SUPPL	1,200.00
	FIRE AND RESCUE		35050 5413 000	000	000	OTHER OPERATING SUPPLIES	1,200.00
	FIRE AND RESCUE		35050 3010 000	000	000	OTHER CONTRACTUAL SERVICES	4,000.00
	FIRE AND RESCUE		35050 5413 000	000	000	OTHER OPERATING SUPPLIES	4,000.00
	FIRE AND RESCUE		35050 3004 000	001	001	REPAIR AND MAINTENANCE-EQUIP.	7,000.00
	FIRE AND RESCUE		35050 5413 000	000	000	OTHER OPERATING SUPPLIES	7,000.00
2009-12-16	REFUSE COLLECTION	SET UP "UNIFORMS" SEPARATELY	42030 5405 000	000	000	LAUNDRY/HOUSEKEEPING SUPPLIES	450.00
	REFUSE COLLECTION		42030 5410 000	000	000	UNIFORMS	450.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-12-16	COUNTY OFFICE BUILDINGS/COURT	ELECTRICAL ENGINEERING UPS SYS	43040	3010	000 000	OTHER CONTRACTUAL SERVICES	2,340.00-
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000 000	PROFESSIONAL SERVICES-OTHER	2,340.00
2009-12-28	GENERAL ENGINEERING/ADMINISTRATION	MAJOR REPAIRS TO VEHICLES	42010	4003	000 002	CENTRAL STORES - GASOLINE	2,000.00-
	GENERAL ENGINEERING/ADMINISTRATION		42010	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	2,000.00
2010-01-20	JUVENILE AND DOMESTIC COURT	OFFICE SUPPLIES	21050	5204	000 000	POSTAGE AND TELEPHONE	600.00-
	JUVENILE AND DOMESTIC COURT		21050	5401	000 000	OFFICE SUPPLIES	600.00
2010-01-22	INFORMATION TECHNOLOGY	GIS DATA STORAGE SERVER	12200	5506	000 002	TRAVEL - GIS	3,000.00-
	INFORMATION TECHNOLOGY		12200	5413	000 002	OTHER OPERATING SUPPLIES-GIS	3,000.00
2010-02-04	COMMISSIONER OF THE REVENUE	PRINTER REPAIR	12090	3006	000 000	PRINTING AND BINDING	600.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100	3004	000 001	REPAIR AND MAINTENANCE-EQUIP.	600.00
2010-02-09	COUNTY ATTORNEY	SOFTWARE UPGRADES	12020	5413	000 000	OTHER OPERATING	71.17-
	COUNTY ATTORNEY		12020	5401	000 000	OFFICE SUPPLIES	71.17
2010-02-09	COUNTY ATTORNEY	SUBSCRIPTION INCREASES	12020	5413	000 000	OTHER OPERATING	47.92-
	COUNTY ATTORNEY		12020	5411	000 000	BOOKS & SUBSCRIPTIONS	47.92
2010-02-12	ELECTORAL BOARD AND OFFICIALS	NEWSPAPER SUBSCRIPTION	13010	5401	000 000	OFFICE SUPPLIES	24.00-
	ELECTORAL BOARD AND OFFICIALS		13010	5411	000 000	BOOKS AND SUBSCRIPTIONS	24.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	BOOKS AND SUBSCRIPTIONS	81020	3007	000 000	ADVERTISING	1,200.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020	5411	000 000	BOOKS AND SUBSCRIPTIONS	1,200.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	DUES AND MEMBERSHIPS	81020	3002	000 000	PROFESSIONAL SERVICES - OTHER	400.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020	5801	000 000	DUES & MEMBERSHIPS	400.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	SUPPLIES	81020	3002	000 006	PROF. SERV.-ISO/TRAINING/ASST.	2,500.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00
2010-02-22	SHERIFF	APPLICANT PHYSICALS, TESTS,	31020	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	1,000.00-
	SHERIFF		31020	3001	000 000	PROFESSIONAL HEALTH SERVICES	1,000.00
2010-02-23	PLANNING	COPIER PAPER	81010	5401	000 000	OFFICE SUPPLIES	100.00-
	PLANNING		81010	5401	000 002	OFFICE SUPPLIES-COPIER	100.00
2010-02-24	CLERK OF THE CIRCUIT COURT	REPLACEMENT DEED BOOK BINDER	21060	5401	000 000	OFFICE SUPPLIES	1,000.00-
	CLERK OF THE CIRCUIT COURT		21060	3006	000 000	PRINTING AND BINDING	1,000.00
2010-02-24	FIRE AND RESCUE	FIREFIGHTER BREATHING APPARATU	35050	3006	000 000	PRINTING AND BINDING	2,500.00-
	FIRE AND RESCUE		35050	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00
	FIRE AND RESCUE		35050	5410	000 000	UNIFORMS & WEARING APPARHL	7,000.00-
	FIRE AND RESCUE		35050	5413	000 000	OTHER OPERATING SUPPLIES	7,000.00
2010-03-08	COUNTY ADMINISTRATOR	HARDWARE UPGRADE	12010	5506	000 000	TRAVEL	2,500.00-
2010-03-08	COUNTY ATTORNEY	SUBSCRIPTION INCREASE	12020	5413	000 000	OTHER OPERATING	50.00-
	COUNTY ATTORNEY		12020	5411	000 000	BOOKS & SUBSCRIPTIONS	50.00
2010-03-08	HUMAN RESOURCES	HR SOFTWARE PURCHASE	12030	3007	000 000	ADVERTISING	17,000.00-
	HUMAN RESOURCES		12030	5413	000 000	OTHER OPERATING SUPPLIES	17,000.00
2010-03-08	INFORMATION TECHNOLOGY	HARDWARE UPGRADE	12200	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-03-08	COUNTY OFFICE BUILDINGS/COURT	ENGINEERING COST/COMPUER ROOM	43040 3010 000 000	000	OTHER CONTRACTUAL SERVICES	2,160.00
	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000	000	PROFESSIONAL SERVICES-OTHER	2,160.00
2010-03-09	GENERAL OPERATING FUND	BD MEETING TELEVISING COSTS	11010 3005 000 000	000	MAINTENANCE SERVICE CONTRACTS	2,000.00
	GENERAL OPERATING FUND		11010 3002 000 000	000	PROFESSIONAL SERVICES-OTHER	2,000.00
2010-03-11	ECONOMIC DEVELOPMENT COMMISSION	COVER DUES AND MEMBERSHIPS	81020 3006 000 000	000	PRINTING & BINDING	100.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 5801 000 000	000	DUES & MEMBERSHIPS	100.00
2010-03-12	AGRICULTURE	ENTRY DOOR REPAIR	83010 9002 000 000	000	LEASE/RENT OF BUILDING	200.00
	AGRICULTURE		83010 3004 000 001	001	REPAIR AND MAINTENANCE-EQUIP.	200.00
2010-03-12	AGRICULTURE	OFFICE SUPPLIES	83010 9002 000 000	000	LEASE/RENT OF BUILDING	622.00
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	622.00
	AGRICULTURE		83010 5506 000 000	000	TRAVEL	640.00
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	640.00
	AGRICULTURE		83010 5801 000 000	000	DUES AND ASSOC. MEMBERSHIPS	200.00
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	200.00
	AGRICULTURE		83010 5411 000 000	000	BOOKS AND SUBSCRIPTIONS	277.05
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	277.05
2010-03-16	INFORMATION TECHNOLOGY	GIS SOFTWARE/MAP BOOK PROJECT	12200 3005 000 000	002	MAINTENANCE SERVICE CONTRACTS-GIS	1,400.00
	INFORMATION TECHNOLOGY		12200 5413 000 002	002	OTHER OPERATING SUPPLIES-GIS	1,400.00
2010-03-16	CLERK OF THE CIRCUIT COURT	COVER AND REBINDING BOOK COST	21060 5401 000 000	000	OFFICE SUPPLIES	28.61
	CLERK OF THE CIRCUIT COURT		21060 3006 000 000	000	PRINTING AND BINDING	28.61
2010-03-18	SHERIFF	WARRANT JACKETS, LETTERHEADS	31020 5401 000 000	000	OFFICE SUPPLIES	300.00
	SHERIFF		31020 3006 000 000	000	PRINTING AND BINDING	300.00
2010-03-25	COMMISSIONER OF THE REVENUE	POSTAGE/PHONES THROUGH 6/30/10	12090 5204 000 000	000	POSTAGE AND TELEPHONE	3,000.00
	REASSESSMENT/BOARD OF ASSESSORS		12100 5204 000 000	000	POSTAGE AND TELEPHONE	3,000.00
2010-04-01	TREASURER	(2) ASCOM HASLER INSERTERS	12130 3002 000 002	002	PROF. SERV. - DMV-VRM STOPS	44,977.00
	TREASURER		12130 8001 000 000	000	MACHINERY AND EQUIPMENT	44,977.00
2010-04-01	SHERIFF	CORRECT BS460	31020 5409 000 004	004	POLICE SUPPLIES - CONGRESS GRANT	23,587.52
	SHERIFF		31020 3002 000 002	002	PROF. SVCS. - CONGRESS GRANT	23,587.52
2010-04-05	SHERIFF	CONGRESSIONAL GRANT/VEHICLES	31020 8005 000 000	000	MOTOR VEHICLES AND EQUIPMENT	48,000.00
	SHERIFF		31020 5409 000 004	004	POLICE SUPPLIES - CONGRESS GRANT	48,000.00
2010-04-08	ELECTORAL BOARD AND OFFICIALS	COPIER LEASE CHARGE	13010 9001 000 000	000	LEASE/RENTAL OF EQUIPMENT	90.00
	REGISTRAR		13020 9001 000 000	000	LEASE/RENT OF EQUIPMENT	90.00
2010-04-12	FIRE AND RESCUE	PURCHASE BREATHING APPARATUS	35050 4003 000 002	002	CENTRAL STORES - GASOLINE	8,000.00
	FIRE AND RESCUE		35050 5413 000 000	000	OTHER OPERATING SUPPLIES	8,000.00
2010-04-14	COUNTY ATTORNEY	OFFICE SUPPLIES	12020 3004 000 001	001	REPAIRS/MAINT. - EQUIPMENT	21.79
	COUNTY ATTORNEY		12020 5401 000 000	000	OFFICE SUPPLIES	21.79
2010-04-14	COUNTY ATTORNEY	MULTIPLE DAY PROCEEDINGS	12020 3002 000 000	000	PROFESSIONAL SERVICES - OTHER	5.55
	COUNTY ATTORNEY		12020 5506 000 000	000	TRAVEL	5.55
2010-04-16	ECONOMIC DEVELOPMENT COMMISSION	OTHER OPERATING SUPPLIES	81020 3007 000 000	000	ADVERTISING	1,300.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 5413 000 000	000	OTHER OPERATING SUPPLIES	1,300.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-04-16	ECONOMIC DEVELOPMENT COMMISSION	DUES AND MEMBERSHIPS	81020 3007 000 000	000	ADVERTISING	350.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5801 000 000	000	DUES & MEMBERSHIPS	350.00
2010-04-16	ECONOMIC DEVELOPMENT COMMISSION	BOOKS AND SUBSCRIPTIONS	81020 3007 000 000	000	ADVERTISING	900.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5411 000 000	000	BOOKS AND SUBSCRIPTIONS	900.00
2010-04-16	ECONOMIC DEVELOPMENT COMMISSION	OFFICE SUPPLIES	81020 3007 000 000	000	ADVERTISING	1,000.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5401 000 000	000	OFFICE SUPPLIES	1,000.00
2010-04-19	SHERIFF	PRISONER TRANSPORT/EXTRADITION	31020 5506 000 000	000	TRAVEL	1,000.00-
	SHERIFF		31020 5506 000 001	001	TRAVEL - EXTRADITION/TRANSPORTS	1,000.00
2010-04-19	SHERIFF	UPDATES FOR MANUELS	31020 5401 000 000	000	OFFICE SUPPLIES	200.00-
	SHERIFF		31020 5411 000 000	000	BOOKS AND SUBSCRIPTIONS	200.00
2010-04-20	SHERIFF	CORR BUDGET/GRANT ALLOCATION	31020 8007 000 001	001	INTEGRATED TECH - 2008 METH GRANT	8,294.00-
	SHERIFF		31020 5401 000 001	001	OFFICE SUPPLIES 2008 METH GRANT	8,294.00
2010-04-21	REASSESSMENT/BOARD OF ASSESSORS	FIELD VEHICLES MAINTENANCE	12100 5204 000 000	000	POSTAGE AND TELEPHONE	600.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 3004 000 002	002	REPAIR/MAINT - VEHICLES	600.00
2010-04-23	COUNTY OFFICE BUILDINGS/COURT	CLEANING SUPPLIES	43040 5405 000 005	005	JANITORIAL SUPPLIES	4,500.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 5405 000 000	000	LAUNDRY/HOUSEKEEPING AND JANIT	4,500.00
2010-04-23	PARKS MAINTENANCE	TELEPHONE AND POSTAGE	71030 5506 000 000	000	TRAVEL	400.00-
	PARKS MAINTENANCE		71030 5204 000 000	000	POSTAGE & TELEPHONE	400.00
2010-04-27	AGRICULTURE	ADDITIONAL DUES	83010 5506 000 000	000	TRAVEL	113.00-
	AGRICULTURE		83010 5801 000 000	000	DUES AND ASSOC. MEMBERSHIPS	113.00
2010-05-04	COUNTY ATTORNEY	LGA CONFERENCE/HEARINGS	12020 3002 000 000	000	PROFESSIONAL SERVICES - OTHER	382.00-
	COUNTY ATTORNEY		12020 5506 000 000	000	TRAVEL	382.00
2010-05-10	TREASURER	WEBSITE CHANGES @BRIGHT	12130 3006 000 000	000	PRINTING AND BINDING	500.00-
	TREASURER		12130 3002 000 000	000	PROFESSIONAL SERVICES - OTHER	500.00
2010-05-10	VICTIM WITNESS PROGRAM	OFFICE SUPPLIES	22020 5506 000 000	000	TRAVEL	1,000.00-
	VICTIM WITNESS PROGRAM		22020 5401 000 000	000	OFFICE SUPPLIES	1,000.00
2010-05-10	PUBLIC SAFETY COMMUNICATIONS	PICTOMETRY GRANT INVOICE	35060 5413 000 001	001	OTHER SUPPLIES-PICTOMETRY GRANT	230.30-
	PUBLIC SAFETY COMMUNICATIONS		35060 3002 000 001	001	PROFESSIONAL SVCS-PICTOMETRY GRANT	230.30
2010-05-10	GENERAL ENGINEERING/ADMINISTRATION	REPAIR/MAINT. VEHICLES	42010 4003 000 002	002	CENTRAL STORES - GASOLINE	1,000.00-
	GENERAL ENGINEERING/ADMINISTRATION		42010 3004 000 002	002	REPAIR AND MAINTENANCE-VEHICLE	1,000.00
2010-05-10	REFUSE COLLECTION	SHANNELAND CONVENIENCE SITE	42030 3010 000 000	000	OTHER CONTRACTUAL SERVICES	30,000.00-
	REFUSE COLLECTION		42030 3004 000 003	003	REPAIR AND MAINTENANCE -BUILD	30,000.00
2010-05-10	ANIMAL SHELTER	ELECTRIC COST	43050 3002 000 001	001	CITIZEN ASSISTANCE PROGRAM	2,000.00-
	ANIMAL SHELTER		43050 5101 000 000	000	ELECTRICAL SERVICES	2,000.00
2010-05-12	ELECTORAL BOARD AND OFFICIALS	TOWN ELECTIONS	13010 1006 000 002	002	COMPENSATION OF ELECTION OFFIC	1,331.00
	ELECTORAL BOARD AND OFFICIALS		13010 3004 000 001	001	REPAIR AND MAINTENANCE-EQUIP.	1,500.00-
	ELECTORAL BOARD AND OFFICIALS		13010 3010 000 000	000	OTHER CONTRACTUAL SERVICES	1,500.00
	REGISTRAR		13020 1003 000 000	000	ASST. REGISTRAR P/T	1,331.00-

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2010-05-12	ANIMAL SHELTER	SUPPLIES	43050 3002 000 001			CITIZEN ASSISTANCE PROGRAM	1,000.00-
	ANIMAL SHELTER		43050 5405 000 000			LAUNDRY/HOUSEKEEPING AND JANIT	1,000.00
2010-05-13	VICTIM WITNESS PROGRAM	COMPUTER	22020 5506 000 000			TRAVEL	1,500.00-
	VICTIM WITNESS PROGRAM		22020 5401 000 000			OFFICE SUPPLIES	1,500.00
2010-05-13	AGRICULTURE	OFFICE SUPPLIES	83010 3004 000 001			REPAIR AND MAINTENANCE-EQUIP.	37.00-
	AGRICULTURE		83010 5401 000 000			OFFICE SUPPLIES	37.00
	AGRICULTURE		83010 5506 000 000			TRAVEL	1,000.00-
	AGRICULTURE		83010 5401 000 000			OFFICE SUPPLIES	1,000.00
2010-05-17	GENERAL OPERATING FUND	CODE PUBLICATION/TELEVISIONS ED	11010 5506 000 000			TRAVEL	1,000.00-
	GENERAL OPERATING FUND		11010 3002 000 000			PROFESSIONAL SERVICES-OTHER	1,000.00
2010-05-17	GENERAL OPERATING FUND	TELEVISIONS ED MEETINGS/CODE	11010 3005 000 000			MAINTENANCE SERVICE CONTRACTS	1,000.00-
	GENERAL OPERATING FUND		11010 3002 000 000			PROFESSIONAL SERVICES-OTHER	1,000.00
	GENERAL OPERATING FUND		11010 3004 000 001			REPAIR AND MAINTENANCE-EQUIP.	1,000.00-
	GENERAL OPERATING FUND		11010 3002 000 000			PROFESSIONAL SERVICES-OTHER	1,000.00
2010-05-17	COMMISSIONER OF THE REVENUE REASSESSMENT/BOARD OF ASSESSORS	PART-TIME COST	12090 1003 000 000			PART TIME/EXTRA HELP	1,500.00
			12100 1005 000 000			OVERTIME	1,500.00-
2010-05-17	REASSESSMENT/BOARD OF ASSESSORS	REPAIR PLOTTER	12100 5401 000 000			OFFICE SUPPLIES	190.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 3004 000 001			REPAIR AND MAINTENANCE-EQUIP.	190.00
2010-05-17	ELECTORAL BOARD AND OFFICIALS	ELECTION EXPENSE	13010 5401 000 000			OFFICE SUPPLIES	1,500.00-
	ELECTORAL BOARD AND OFFICIALS		13010 3010 000 000			OTHER CONTRACTUAL SERVICES	1,500.00
	ELECTORAL BOARD AND OFFICIALS		13010 5204 000 000			POSTAGE AND TELEPHONE	1,081.00-
	ELECTORAL BOARD AND OFFICIALS		13010 3010 000 000			OTHER CONTRACTUAL SERVICES	1,081.00
	ELECTORAL BOARD AND OFFICIALS		13010 3010 000 000			OTHER CONTRACTUAL SERVICES	250.00
	REGISTRAR		13020 5401 000 000			OFFICE SUPPLIES	250.00-
2010-05-17	INSPECTIONS	PURCHASE CODE BOOKS	34010 3002 000 000			PROFESSIONAL SERVICES-OTHER	2,500.00-
	INSPECTIONS		34010 5411 000 000			BOOKS AND SUBSCRIPTIONS	2,500.00
2010-05-17	CLEARBROOK PARK	WIND SCREEN/PITCHERS PLATES	71090 5403 000 000			AGRICULTURAL SUPPLIES	231.10-
	CLEARBROOK PARK		71090 5412 000 000			RECREATION SUPPLIES	231.10
2010-05-17	CLEARBROOK PARK	COST OF PHONE SERVICE	71090 5403 000 000			AGRICULTURAL SUPPLIES	1,400.00-
	SHERANDO PARK		71100 5204 000 000			POSTAGE AND TELEPHONE	1,400.00
2010-05-17	ECONOMIC DEVELOPMENT COMMISSION	POSTAGE	81020 3006 000 000			PRINTING & BINDING	1,000.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5204 000 001			POSTAGE	1,000.00
2010-05-17	ECONOMIC DEVELOPMENT COMMISSION	BOOKS AND SUBSCRIPTIONS	81020 3006 000 000			PRINTING & BINDING	275.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5411 000 000			BOOKS AND SUBSCRIPTIONS	275.00
2010-05-21	REFUSE COLLECTION	ROUTINE MAINTENANCE	42030 3010 000 000			OTHER CONTRACTUAL SERVICES	12,500.00-
	REFUSE COLLECTION		42030 5407 000 000			REPAIR AND MAINTENANCE SUPPL	12,500.00
2010-05-26	OTHER	LEGAL/PROFESSIONAL SERVICES	12240 5415 000 000			OTHER EXPENSES	5,000.00-
	OTHER		12240 3002 000 000			PROFESSIONAL SERVICES-OTHER	5,000.00
2010-05-26	CLEARBROOK PARK	ELECTRICAL SERVICE	71090 5103 000 000			WATER AND SEWAGE SERVICES	784.68-
	CLEARBROOK PARK		71090 5101 000 000			ELECTRICAL SERVICES	784.68
	CLEARBROOK PARK		71090 5302 000 000			FIRE INSURANCE	783.47-

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-05-26	CLEARBROOK PARK	ELECTRICAL SERVICE	71090 5101 000 000	000	ELECTRICAL SERVICES	783.47
2010-05-28	GENERAL ENGINEERING/ADMINISTRATION	2003 CHEVY BLAZER REPAIR	42010 4003 000 002	002	CENTRAL STORES - GASOLINE	2,000.00-
	GENERAL ENGINEERING/ADMINISTRATION		42010 3004 000 002	002	REPAIR AND MAINTENANCE-VEHICLE	2,000.00
2010-05-28	ECONOMIC DEVELOPMENT COMMISSION	OTHER OPERATING EXPENSES	81020 5506 000 000	000	TRAVEL	1,000.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5413 000 000	000	OTHER OPERATING SUPPLIES	1,000.00
2010-05-31	COUNTY ATTORNEY	OFFICE EXPENSES	12020 5204 000 000	000	POSTAGE & TELEPHONE	45.69-
	COUNTY ATTORNEY		12020 5401 000 000	000	OFFICE SUPPLIES	45.69
2010-05-31	AGRICULTURE	ADDITIONAL ADVERTISING	83010 5204 000 000	000	POSTAGE AND TELEPHONE	178.98-
	AGRICULTURE		83010 3007 000 000	000	ADVERTISING	178.98
2010-05-31	AGRICULTURE	OFFICE EXPENSES	83010 5506 000 000	000	TRAVEL	100.00-
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	100.00
	AGRICULTURE		83010 5204 000 000	000	POSTAGE AND TELEPHONE	600.00-
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	600.00
2010-06-03	TREASURER	PROCESS TAX TICKETS	12130 1005 000 000	000	OVERTIME	1,000.00-
	TREASURER		12130 1003 000 000	000	PART-TIME SALARIES AND WAGES -REGUL	1,000.00
2010-06-03	FIRE AND RESCUE	COST OF PHYSICALS	35050 5204 000 000	000	POSTAGE AND TELEPHONE	7,500.00-
	FIRE AND RESCUE		35050 3010 000 000	000	OTHER CONTRACTUAL SERVICES	7,500.00
	FIRE AND RESCUE		35050 5801 000 000	000	DUES AND ASSOC MEMBERSHIPS	1,000.00-
	FIRE AND RESCUE		35050 3010 000 000	000	OTHER CONTRACTUAL SERVICES	1,000.00
2010-06-03	FIRE AND RESCUE	PURCHASE I. T. EQUIPMENT	35050 5410 000 000	000	UNIFORMS & WEARING APPAREL	7,000.00-
	FIRE AND RESCUE		35050 5413 000 000	000	OTHER OPERATING SUPPLIES	7,000.00
2010-06-07	INFORMATION TECHNOLOGY	APC POWER FOR NEW SERVER RACKS	12200 5506 000 003	003	TRAVEL - NETWORK	400.00-
	INFORMATION TECHNOLOGY		12200 5413 000 003	003	OTHER OPERATING SUPPLIES-NETWORK	400.00
2010-06-07	INFORMATION TECHNOLOGY	APC FAN COOLING UNITS	12200 3004 000 003	003	REPAIR & MAINT.-NETWORK EQUIP	600.00-
	INFORMATION TECHNOLOGY		12200 5401 000 003	003	OFFICE SUPPLIES - NETWORK	600.00
2010-06-07	FIRE AND RESCUE	RADIOCOMMUNICATION EQUIP.	35050 5204 000 000	000	POSTAGE AND TELEPHONE	350.00-
	FIRE AND RESCUE		35050 8003 000 000	000	COMMUNICATIONS EQUIPMENT	350.00

*** END OF REPORT ***

**County of Frederick, VA
Report on Unreserved Fund Balance
May 2010**

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)	
Gang grant carryforward	(267,527)	
Double Tollgate Citizen's Convenience Ctr carryforward	(15,600)	
Sheriff grants carryforward	(242,672)	
Transportation carryforward	(440,300)	
Return unspent FY09 grant funds	(7,200)	
Fire station PPEA carryforward	(50,000)	
		(3,194,951)

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)	
EDC incentive - Fisher	(90,000)	
Bowman Library chiller replacement	(83,881)	
Legal fees	(50,000)	
Server room reconfiguration	(10,530)	
June 2010 primary election	(26,422)	
June 2010 primary election cancelled	24,997	
EDC incentive - World Color	(150,000)	
F&R paging	(8,000)	
IT backup, climate control, generator	(112,000)	
		(519,889)

Fund Balance, May 2010 **22,314,332**



Helen Sperry – Local Coordinator for the AARP Tax Aide Program
606 Old Fort Road, Winchester VA 22601
Telephone: 540-722-8185, e-mail: Hgsperry@verizon.net



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

Dear Mr. Riley

On behalf of the AARP Tax Aide Program, I would like to extend to you our sincere thanks and grateful appreciation for enabling us to work at the War Memorial Building in Jim Barrett Park this past tax season. It was another successful tax season, we served just over 1300 people, plus another 300+ phone calls requesting tax information.

We are now looking forward to the next tax season that begins the first of January 2011. I am presently waiting to here from Lisa Hamaker, Facilities and Special Events Coordinator of Winchester Parks and Recreation, as to what agreement and/or facilities will be available to us in 2011.

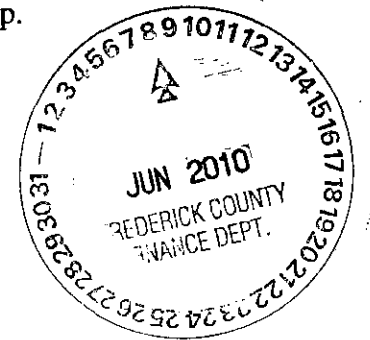
As you know this is a much needed service for our low income citizens. They appreciate our help and truly need our services.

Again thank you very much for your past help and hopefully future help.

Sincerely,

Helen Sperry
Helen Sperry

June 6, 2010



Cc: Jim Frenier, Dist 7 Coordinator, AARP Tax Aide

___ RCS ___ GWD ___ GAL

___ BME ___ GEF ___ CSD ___ CEC

AssistCoAdmin _____

DATE: 6/8/10

ORIGINAL FILE _____

Cheryl Shiffler