



## COUNTY of FREDERICK

Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610

Fax: 540/667-0370

E-mail: [cshiffle@co.frederick.va.us](mailto:cshiffle@co.frederick.va.us)

**TO:** Board of Supervisors  
**FROM:** Finance Committee  
**DATE:** January 4, 2012  
**SUBJECT:** Finance Committee Report and Recommendations

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The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Tuesday, December 20, 2011 at 8:00 a.m. Member Stephen Swiger was absent. (b) Item 1 was approved under consent agenda.

1. (b) The NRADC Superintendent requests a NRADC Fund (11) supplemental appropriation in the amount of \$11,404.91. This amount represents an insurance reimbursement for storm damages to the security surveillance system. No local funds required. See attached memo, p. 1.
2. The Registrar requests a General Fund (10) supplemental appropriation in the amount of \$35,882.45. This amount represents funds needed for the March 2012 Presidential Primaries. The State of Virginia will reimburse the County for all expenses. See attached memo, p. 2 – 3. The committee recommends approval.
3. The Transportation Director requests a Development Projects Fund (27) supplemental appropriation in the amount of \$2 million to begin work on Phase I of the Renaissance Drive Project. Project costs will be reimbursed at the rate of 50% from the State and 50% from private development. No local funds required. See attached information, p. 4 – 17. The committee recommends approval.

4. The Sheriff requests a General Fund (10) supplemental appropriation in the amount of \$319,636. This amount represents Phase I of the Mobile Data System Project. See attached information, p. 18 – 20. The committee recommends approval.
  
5. The Sheriff requests a General Fund (10) supplemental appropriation in the total amount of \$27,636.59 for the following items. No local funds required.
  - a. \$6,896 represents DARE donations received for use in the program. See attached memos, p. 21 – 23. The committee recommends approval.
  - b. \$5,131.10 represents an insurance reimbursement for a damaged automobile. See attached memo, p. 24. The committee recommends approval.
  - c. \$3,070.16 represents reimbursements received for prisoner extraditions. See attached memo, p. 25. The committee recommends approval.
  - d. \$12,539.33 represents proceeds from the sale of salvage and surplus which will be used for professional health services, printing/binding and travel/training expenses. See attached memo, p. 26. The committee recommends approval.
  
6. The Finance Director requests a General Fund (10) supplemental appropriation in the amount of \$8,500.08. This amount represents unspent VJCCA funds and will be returned to the State. See attached memo, p. 27. The committee recommends approval.
  
7. Staff requests discussion and directive on the FY 2013 budget. See attached information, p. 28 – 33.

**INFORMATION ONLY**

1. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 34 – 36.
2. The Finance Director provides an FY12 Unreserved Fund Balance report. See attached, p. 37.

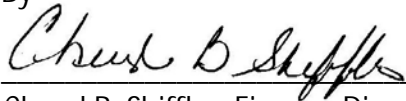
3. The Finance Director provides financial statements for the period ending November 30, 2011. See attached, p. 38 – 50.

Respectfully submitted,

FINANCE COMMITTEE

Bill Ewing  
Charles DeHaven  
Ron Hottle  
Richie Wilkins  
Gary Lofton  
Richard Shickle

By

A handwritten signature in cursive script, reading "Cheryl B. Shiffler", written over a horizontal line.

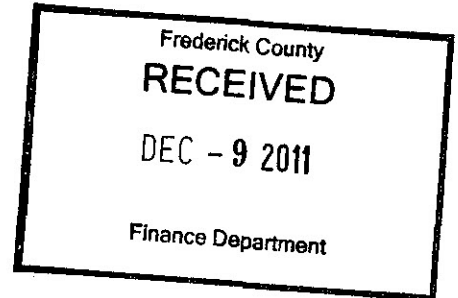
Cheryl B. Shiffler, Finance Director

# Northwestern Regional Adult Detention Center

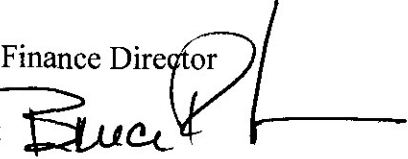
Bruce R. Conover - Superintendent



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



## MEMORANDUM

TO: Cheryl Shiffler, Frederick County Finance Director  
FROM: Bruce R. Conover, Superintendent   
DATE: December 7, 2011  
SUBJECT: Insurance Reimbursement

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Request that a total of \$11,404.91 be appropriated to the following Jail line items in the identified amounts:

Line Item #4-011-033010-5604-01	-	\$ 6,482.00
Line Item #4-011-033010-3004-04	-	\$ 4,922.91

This amount represents VACORP insurance reimbursement for damages sustained to the Jail's security surveillance system during recent storm activity.

Thank you for your consideration of this request.





OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

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

**MEMORANDUM**

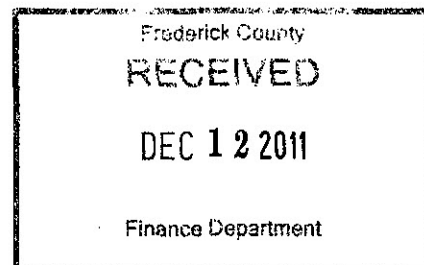
To: Frederick County Finance Committee

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

Subject: Supplemental Budget Request for March 6, 2012 Presidential Primaries

Date: December 12, 2011

The Voter Registrar requests to be placed on the Fredrick County Finance Committee agenda for the Wednesday, December 21, 2011 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the March 6, 2012 Presidential Primaries (Copy Enclosed). Presidential Primaries for both the Democratic and Republican Parties have been called for the entire Commonwealth. The State Board of Elections will certify to all localities the actual primaries they will hold on Wednesday, December 28, 2011. The amount of the Supplemental Budget Request is \$ 35,882.45. This amount will cover all expenses related to the Presidential Primaries on Tuesday, March 6, 2012. This Supplemental Budget Request is be done from the 2011 – 2012 Budget year. Per the Code of Virginia 24.2 – 545, Part F, the cost of Presidential Primaries will be covered in its entirety by the Commonwealth of Virginia., pursuant to the provisions of the appropriation act.





OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

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

FREDERICK COUNTY FINANCE COMMITTEE

FREDERICK COUNTY ELECTORAL BOARD/VOTER REGISTRAR

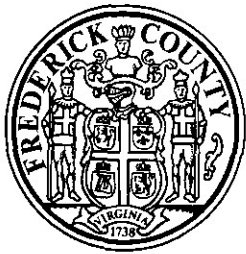
SUPPLEMENTAL BUDGET REQUEST  
MARCH 6, 2012 PRESIDENTIAL PRIMARIES

SUPPLEMENT FROM 2011 – 2012 BUDGET YEAR

EXPENSES

POLLWORKERS	\$ 17,902.00	CODE 13010-1006-000-002
ELECTORAL BOARD	\$ 1,800.00	13010-5506-000-000
MACHINE PROGRAMMING & TRAINING	\$ 9,738.00	13010-3010-000-000
VOTING MACHINE ELECTION SUPPLIES	\$ 4,382.45	13010-3010-000-000
PRINTING	\$ 1,560.00	13010-3010-000-000
NEWSPAPER AD	\$ 200.00	13010-3007-000-000
FREIGHT & INSURANCE	\$ 300.00	13010-5204-000-000
<b>TOTAL</b>	<b>\$ 35,882.45</b>	

**FREDERICK COUNTY TO BE REIMBURSED FOR ALL EXPENSES BY THE  
COMMONWEALTH OF VIRGINIA.**



**COUNTY of FREDERICK**

**Department of Planning and Development**

540/665-5651

FAX: 540/665-6395

**MEMORANDUM**

Frederick County  
**RECEIVED**

DEC 14 2011

Finance Department

**TO:** Finance Committee  
**FROM:** John A. Bishop AICP, Deputy Director - Transportation  
**RE:** Renaissance Drive Revenue Sharing Project  
**DATE:** December 14, 2011

Staff is requesting the creation of a budget line item for \$2,000,000.00 to begin work on Phase I of the Renaissance Drive project. The Renaissance Drive project will eventually create a connection between Route 11 and Shady Elm Drive. This roadway will serve a considerable portion of property that is zoned commercial and industrial, and even more property that is proposed to become industrial under the current Comprehensive Plan. Phase I will include a signal at the intersection of Route 11 and Renaissance Drive, and roadway construction from Route 11 to approximately 300 feet east of the CSX Railroad right-of-way.

One of the requirements of this project is that the County shall act as project manager on the construction project. Staff is prepared to do this and has already been coordinating with the development and VDOT on design and project planning issues. However, to act as project manager, staff is in need of a budget line item through which funds can be routed from the development and the State in order to pay invoices. As the project progresses, costs will be reimbursed at the rate of 50% by the state and 50% by private development, with the ending cost to County taxpayers being \$0.

Attached please find the agreement which outlines how funding and reimbursement would work and also the surety to the County should the development fail to follow through on their financial obligation.

Staff is seeking a recommendation to the Board of Supervisors regarding the creation of the budget line item.

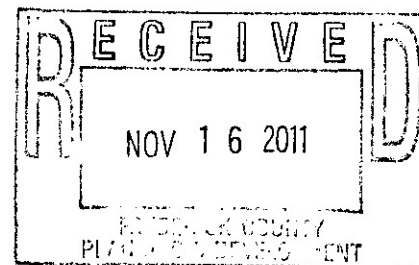
JAB/bhd

**BRYAN & COLEMAN, P.L.C.**  
**ATTORNEYS AT LAW**

116 SOUTH BRADDOCK STREET  
WINCHESTER, VIRGINIA 22601  
TELEPHONE: (540) 545-4130  
FAX: (540) 545-4131

MICHAEL L. BRYAN, ESQUIRE

Email: mbryan2@earthlink.net



November 16, 2011

Mr. Jay Tibbs, Assistant  
County Administrator  
County of Frederick  
107 North Kent Street  
Winchester, VA 22601

Re: Renaissance Revenue Sharing Agreement

Dear Jay:

Please find enclosed an original fully executed copy of the Revenue Sharing Agreement dated November 16, 2011 for your file. I have provided copies to John Bishop in Planning and Development and Ed Strawsnyder in Public Works as well. It is my understanding that this matter will be placed upon the December agenda for the Finance Committee in order to obtain line item approval to move forward with this project. If anything else is needed, please let me know.

Very truly yours,

A handwritten signature in black ink, appearing to be "MLB", written in a cursive style.

Michael L. Bryan

MLB:smb  
Enclosure

cc: Ed Strawsnyder  
John Bishop ✓  
Roderick Williams, Esquire  
Beverly B. Shoemaker  
Rachel Shoemaker

## REVENUE SHARING AGREEMENT

THIS AGREEMENT, made and dated this 16th day of November, 2011, is made by, between, and among the **COUNTY OF FREDERICK, VIRGINIA** (the "County"), a political subdivision of Virginia, **RENAISSANCE COMMERCIAL CENTER, INC.** ("**Renaissance**"), a Virginia Corporation, and **ALIZARIN CRIMSON, LLC** ("**Alizarin**"), a Virginia Limited Liability Company.

### R E C I T A L S:

- A. Renaissance is the contract purchaser of the following lots or parcels of land:
- i. That certain lot or parcel of land containing 7.9548 acres, more or less, situate on the west side of Valley Pike (U.S. Route 11) in Back Creek Magisterial District, Frederick County, Virginia, Tax Map No. 75-A-2 (the "**Renaissance/Horton Parcel**").
  - ii. That certain lot or parcel of land containing 9.4806 acres, more or less, situate on the west side of Valley Pike (U.S. Route 11) in Back Creek Magisterial District, Frederick County, Virginia, Tax Map No. 75-A-2C (the "**Renaissance/Shen Foods Parcel**").

Provided that this Agreement remains in full force and effect, Renaissance shall acquire title to the Renaissance/Horton Parcel and the Renaissance/Shen Foods Parcel prior to the commencement of construction on June 1, 2012, as set forth in Section 6(a), below.

- B. Alizarin is the owner of the following lots or parcels of land:
- i. That certain lot or parcel of land containing 2.8942 acres, more or less, situate on the west side of Valley Pike (U.S. Route 11) in Back Creek Magisterial District, Frederick County, Virginia, Tax Map No. 75-A-2B (the "**Alizarin/Valley Pike Parcel**").
  - ii. That certain lot or parcel of land containing 1.6927 acres, more or less, designated as Lot 10, Section 1, Kernstown Business Park, situate on the west side of Prosperity Drive in Back Creek Magisterial District, Frederick County, Virginia, Tax Map No. 75-A-2R (the "**Alizarin/Prosperity Parcel**").

C. The foregoing Renaissance/Horton Parcel, the Renaissance/Shen Foods Parcel, the Alizarin/Valley Pike Parcel and the Alizarin/Prosperity Parcel are sometimes hereinafter referred to as the “**Renaissance Property**”. The Renaissance Property is more particularly described on that certain exhibit titled “Renaissance Property Ownership” dated November 3, 2011, prepared by Greenway Engineering, Inc., a copy of which is attached hereto marked Exhibit A and incorporated herein by reference as if set out in full.

D. The parties desire to arrange for the construction of a portion of a street, designated as Renaissance Drive, through a portion of the Renaissance Property extending westward from Valley Pike for a distance of approximately 1,275 feet, more or less, signalization and improvements to Valley Pike (U.S. Route 11), and tie ins and improvements to Prosperity Drive, all located in Frederick County, Virginia (the “**Project**”). The Project is more particularly described on that certain exhibit titled “Renaissance Drive Road Network Exhibit” dated November 3, 2011, prepared by Greenway Engineering, Inc., a copy of which is attached hereto marked Exhibit B and incorporated herein by reference as if set out in full.

E. The parties desire to finance the Project using funds that Renaissance will provide in the sum of \$1,001,000.00 (the “**Renaissance Funds**”), with additional matching funds in the sum of \$1,000,000.00 (the “**Matching Funds**”) to be provided by the Virginia Department of Transportation (“**VDOT**”). In addition, Renaissance shall provide such additional funds as may be necessary in the event of unforeseen engineering, environmental or construction issues are encountered during the construction of the Project (the “**Additional Funds**”), as more fully set forth hereinafter.

F. The Renaissance Funds and the Matching Funds are sometimes hereinafter collectively referred to the “**Project Funds**”.

G. Alizarin shall have no financial obligations under the terms of this Agreement and joins herein solely to dedicate a portion of the right of way over a portion of the Alizarin/Valley Pike Parcel as is necessary to construct the future Renaissance Drive through a portion of the Alizarin/Valley Pike Parcel, as set forth on Exhibit B attached hereto and incorporated herein by reference as if set out in full.

**NOW, THEREFORE, WITNESSETH:** That for and in consideration of the sum of Ten Dollars, (\$10.00), cash in hand paid by each of the parties hereto unto the other, the receipt and sufficiency of which is hereby acknowledged, the parties do agree as follows:

1. **RECITALS:** The Recitals are made a material part hereof and incorporated herein by reference as if set out in full.

2. **THE PROJECT:**

a. The Renaissance Funds and the Matching Funds shall be applied and expended in order to construct that portion of Renaissance Drive and Prosperity Drive in the

general location as set forth on that certain Exhibit titled "Renaissance Drive Road Network Exhibit" dated November 3, 2011, prepared by Greenway Engineering, Inc., a copy of which is attached hereto marked Exhibit B and incorporated herein by reference as if set out in full. The Project shall specifically include the Valley Pike Frontage Improvements, Traffic Signalization, the construction of a portion of Renaissance Drive commencing at the Renaissance Drive Origination and ending at the Renaissance Drive Terminus, and the Prosperity Drive Extension as more particularly described on the attached Exhibit B.

b. In the event that unforeseen engineering, environmental and/or construction issues are encountered during the construction of that portion of Renaissance Drive located upon the Renaissance Property (and only that portion of Renaissance Drive located upon the Renaissance Property as more particularly described on the attached Exhibit A), Renaissance agrees to expend such Additional Funds as are necessary in order to address such unforeseen engineering, environmental and/or construction issues. However, Renaissance shall not be required to expend any Additional Funds for usual and customary construction costs incurred in connection with the construction of the Project, and shall not be required to expend any Additional Funds for any unforeseen engineering, environmental and/or construction issues that may be encountered in the construction of any portion of the Project located on lands other than the Renaissance Property.

3. **COUNTY RESPONSIBILITIES:**

a. The County shall act as fiscal agent and project manager for the Project. The County's responsibilities as fiscal agent and project manager shall include management and oversight of all roadway design, approvals and permitting, construction management, right of way acquisition (including, but not limited to, acquisition of necessary right of way and crossing from CSX Railroad), as well as invoicing of project costs to VDOT and to Renaissance.

b. The County shall give notice to Renaissance of the intended commencement of construction of the Project not less than fifteen (15) days prior to the commencement of construction.

c. As project manager, the County shall supervise the construction of the Project, which shall be constructed in a good and workmanlike fashion in accordance with all applicable VDOT standards.

d. The County shall give written notice to Renaissance of any unforeseen engineering, environmental, and/or construction issues that are encountered during the construction of that portion of Renaissance Drive located upon the Renaissance Property within forty-eight (48) hours of discovery of such issues. Thereafter, the County shall promptly provide written notice to Renaissance of the intended remediation measures (the "**Remediation Work**") and the costs thereof prior to commencement of such Remediation Work. Such notice shall specify the recommended Remediation Work which shall be verified and approved by the County and shall further set forth the date upon the Remediation Work shall commence, which date shall

be not less than five (5) days after the date that notice of the intended commencement of the Remediation Work is given to Renaissance. Following approval of these Remediation Work by Renaissance, or in the event that Renaissance fails to object to the Remediation Work within the five (5) day period referenced above, Renaissance shall provide payment of the Additional Funds through usual and customary invoicing procedures. In the event that Renaissance objects to the Remediation Work during the five (5) day period referenced above, then such dispute shall be submitted to Ruckman Engineering, PLC, whose decision shall be final and binding upon the County and Renaissance.

e. In the event that a mechanic's lien or other claim is filed against the Renaissance Property arising from or in connection with the Project, the County agrees to promptly bond off any such mechanic's lien or claim with a portion of the Project Funds, to the extent permissible under applicable law.

f. The County Department of Planning and Development will undertake the necessary steps for the County to consider the adoption of a consistent zoning designation for that certain triangular lot or parcel of land, containing 6,253 square feet, more or less, immediately adjacent to the Alizarin/Prosperity Parcel, designated as "Refer To Section 3(f) Of Revenue Sharing Agreement For Details (6,253 SF Of 28,012 SF Parcel)" on that certain exhibit titled "Brim Group and Renaissance" dated November 3, 2011, prepared by Greenway Engineering, Inc., a copy of which is attached hereto marked Exhibit C and incorporated herein by reference as if set out in full (the "**Future Prosperity Drive Extended**"). In addition, the County agrees to vested rights of setbacks applicable to the Alizarin/Prosperity Parcel as follows: thirty-five foot (35') setback off of Future Prosperity Drive Extended and fifteen foot (15') setback for all other boundary lines of the Renaissance/Prosperity Parcel.

g. To procure the Matching Funds from VDOT.

4. **RENAISSANCE RESPONSIBILITIES:**

a. Upon request of the County, Renaissance shall dedicate such right of way as is necessary for the Project across a portion of the Renaissance Property generally in the location as set forth on the attached Exhibit A.

b. Upon the request of the County, Renaissance shall dedicate for public street purposes such right of way as is necessary for the Project across a portion of the parcel of land containing 28,012 square feet, more or less, acquired from the Brim Estate, as detailed on Exhibit "C" attached hereto.

c. Renaissance shall provide to the County the Renaissance Funds in the sum of \$1,001,000.00, as invoiced by the County as construction of the Project progresses. The County will invoice only for the matching portion of actual costs for the work on such portion of the Project on or adjacent to the right of way dedicated to the County and/or VDOT. The value of right of way dedicated pursuant to the previous paragraph shall not be considered to be part of



the actual costs hereunder for purposes of determining the amount of the Matching Funds to be expended upon the project. Renaissance shall make payment to the County as provided herein within 30 days of invoicing by the County.

d. Renaissance shall provide to the County surety in the form of cash, a bond or letter of credit in the amount set forth in the previous paragraph, as determined solely by Renaissance. The bond or letter of credit shall be in a form acceptable to the County, in its reasonable discretion. The County shall draw on such surety in the event that Renaissance fails to make the payment provided in the previous paragraph. Renaissance reserves the right to post the Renaissance Funds in cash instead of posting a bond or letter of credit, or, if a bond or letter of credit is posted, to substitute cash in lieu of such bond or letter of credit. The County agrees to waive all fees for management of the bond, including, but not limited to, periodic reduction and final release of the bond.

5. **CONDITION PRECEDENT:** Intentionally omitted.

6. **CONSTRUCTION DEADLINES:**

a. The County agrees that construction of the Project shall commence within ninety (90) days of the final engineering design approval of all construction plans necessary for the Project, but in no event later than June 1, 2012.

b. The County agrees that construction of the Project shall be completed on or before December 31, 2012.

7. **NOTICES:** All notices, demands, or other communications that may be necessary or proper hereunder shall be deemed duly given if personally delivered, or when deposited in the United States mail, postage prepaid, first class, registered or certified, return receipt requested, addressed respectively as follows:

County: Department of Planning and Development  
107 North Kent Street, Suite 202  
Winchester, VA 22601  
Attn: John A. Bishop, AICP  
Fax: 540/665-6395

with a copy to: Roderick Williams, Esquire  
County Attorney  
107 North Kent Street  
Winchester, VA 22601

Renaissance: Renaissance Commercial Center, Inc.  
P. O. Box 480  
Stephens City, VA 22655  
Attn: Beverley B. Shoemaker, President

with a copy to: Michael L. Bryan, Esquire  
116 South Braddock Street  
Winchester, VA 22601  
Fax: 540/545-4130

7. **ENTIRE AGREEMENT; AMENDMENTS; TIME:**

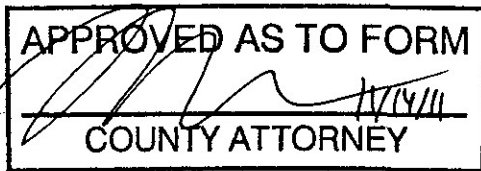
a. This Agreement constitutes the entire agreement of the Parties and supersedes any prior understandings, whether oral or written, of the parties regarding the subject matter of this Agreement and no amendment to this Agreement shall be effective unless made in a writing signed by those of the Parties whose rights and/or responsibilities may be affected by such amendment.

b. Time is of the essence with respect to all matters set forth in this Agreement.

c. This Agreement shall be binding upon and the obligations and benefits hereof shall accrue to the parties hereto and their successors and assigns.

8. **GOVERNING LAW; VENUE:** This Agreement shall be governed by and interpreted according to the laws of the Commonwealth of Virginia and any dispute hereunder shall be heard only in the Circuit Court of Frederick County, Virginia.

WITNESS the following signatures and seals:



COUNTY OF FREDERICK, VIRGINIA

By [Signature] (SEAL)

RENAISSANCE COMMERCIAL CENTER, INC.

By Beverly B. Shoemaker, Pres (SEAL)

ALIZARIN CRIMSON, LLC

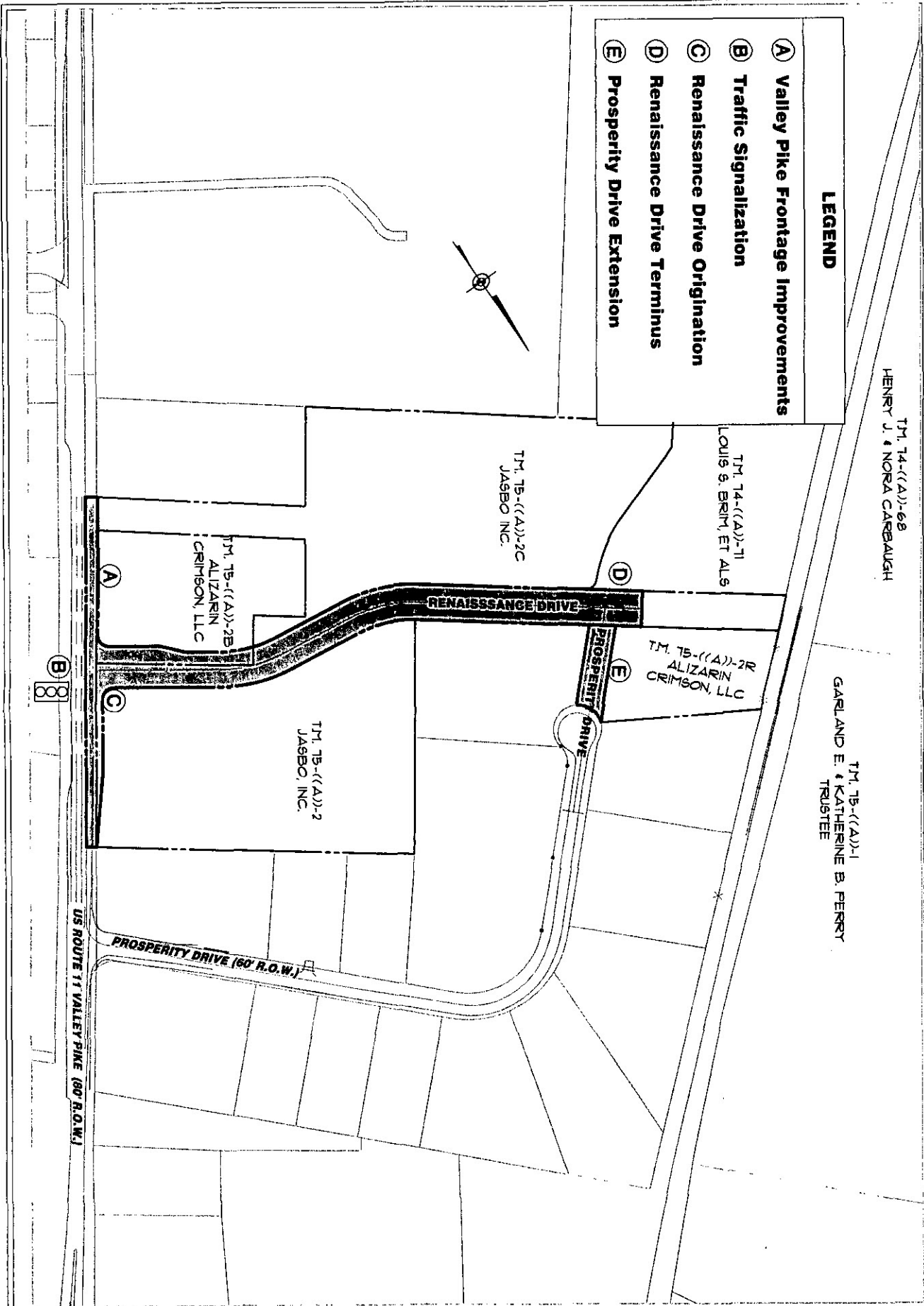
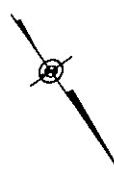
By Beverly B. Sharnak, Mgr (SEAL)

MLB/smb  
Contracts\Renaissance Center Revenue Sharing Agreement2  
11/14/11

T.M. 14-((A))-68  
HENRY J. & NORA CARBAUGH

T.M. 15-((A))-1  
GARLAND E. & KATHERINE B. PERRY  
TRUSTEE

- LEGEND**
- A** Valley Pike Frontage Improvements
  - B** Traffic Signalization
  - C** Renaissance Drive Origination
  - D** Renaissance Drive Terminus
  - E** Prosperity Drive Extension



**RENAISSANCE DRIVE ROAD NETWORK EXHIBIT**

**EXHIBIT B**

BACK CREEK MAGISTERIAL DISTRICT  
FREDERICK COUNTY, VA

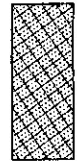
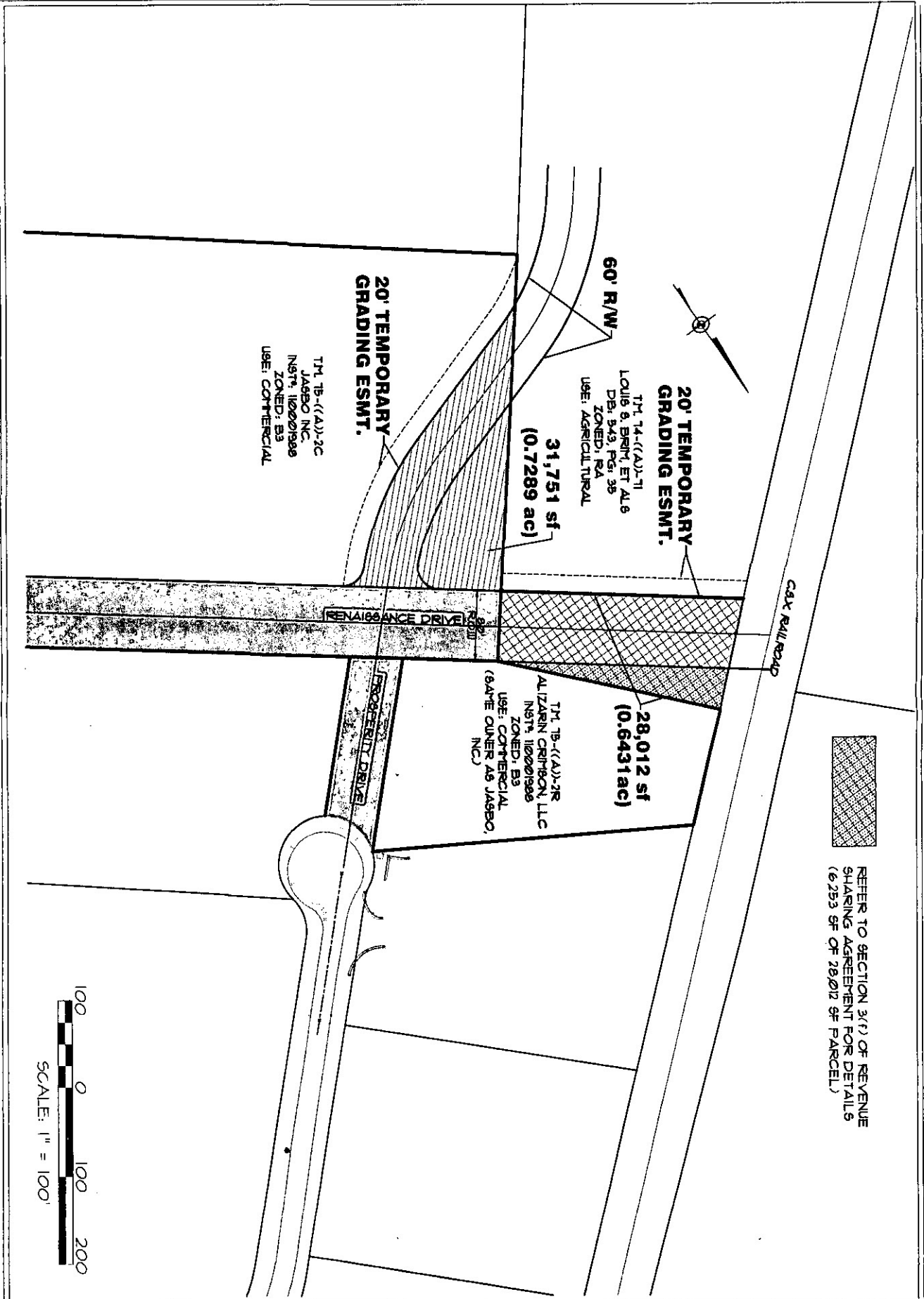


Engineers, Surveyors  
& Environmental Services  
Founded in 1971

**GREENWAY ENGINEERING, INC.**

151 Windy Hill Lane  
Winchester, Virginia 22602  
Telephone: (540) 662-4185  
FAX: (540) 722-9528  
www.greenwayeng.com

DATE: Nov. 3, 2011  
SCALE: 1" = 200'  
DESIGNED BY: JMT  
JOB NO.: 4813  
SHEET 1 OF 1



REFER TO SECTION 3(F) OF REVENUE SHARING AGREEMENT FOR DETAILS (6,253 SF OF 28,012 SF PARCEL)

DATE: Nov. 3, 2011  
 SCALE: 1" = 100'  
 DESIGNED BY: JNT  
 JOB NO.: 4013  
 SHEET: 1 OF 1

**BRIM GROUP AND RENAISSANCE**  
**EXHIBIT C**  
 BACK CREEK MAGISTERIAL DISTRICT  
 FREDERICK COUNTY, VA



**GREENWAY ENGINEERING, INC.**  
 151 Windy Hill Lane  
 Winchester, Virginia 22602  
 Telephone: (540) 662-4185  
 FAX: (540) 722-9528  
 www.greenwayeng.com



# COMMONWEALTH of VIRGINIA

## *Commonwealth Transportation Board*

Pierce R. Homer  
Chairman

1401 East Broad Street - Policy Division - CTB Section - #1106  
Richmond, Virginia 23219

(804) 786-1830  
Fax: (804) 225-4700

*Agenda item # 2*

### **RESOLUTION OF THE COMMONWEALTH TRANSPORTATION BOARD**

**October 16, 2008**

#### **MOTION**

**Made By: Mr. Bowie      Seconded By: Mr. Sterling**  
**Action: Motion Carried, Unanimously**

#### **Title: FY 2009 Revenue Sharing Program**

**WHEREAS**, Section 33.1-23.05 of the *Code of Virginia* prescribes the annual allocation of state funds to provide an equivalent matching allocation for certain local funds designated by the governing body to be placed in a special fund account; and

**WHEREAS**, Section 33.1-23.05 of the *Code of Virginia* designates that the allocation of this special fund account shall be "... (i) (Effective July 1, 2009) first when such project is administered by the county, city, or town, either directly or by contract with another entity, (ii) second, when such county, city or town commits more local funding than the amount of revenue-sharing funding requested, and (iii) third when the allocation will accelerate an existing project in the Six-Year Improvement Program or the locality's capital plans. Any funds remaining may be applied to any other project that requires an equivalent matching allocation from the governing body;" and

**WHEREAS**, the General Assembly approved a \$15,000,000 Revenue Sharing Program for FY 2009, to be supplemented with up to an additional \$35,000,000 as provided in the 2007 General Assembly's approval of House Bill 3202; and

**WHEREAS**, the governing bodies of certain eligible localities electing to participate in this program for FY 2009 have, with the Virginia Department of Transportation (VDOT), identified specific eligible items of work to be financed from the special fund account as indicated in "Attachment A"; and

**WHEREAS**, all improvements listed as Rural Additions on “Attachment A” are approved by the counties’ governing bodies, and the Local Assistance Division has received a listing of each street and/or subdivision to be improved in those counties and will hold this information in its files; and

**WHEREAS**, it appears that these items of work fall within the intent of Section 33.1-23.05 of the *Code of Virginia* and comply with the guidelines of the Department for use of such funds.

**NOW, THEREFORE, BE IT RESOLVED**, that the Commonwealth Transportation Board hereby approves the allocation as set forth in “Attachment A,” subject to the availability of funding sufficient to fully fund all allocations specified in “Attachment A.”

####

District	Locality's Priority	Tier	Project # RoadName	UPC#	State Match Requested	Locality's Match Obligation	Additional Locality Funds (Unmatched)	From: To:	Scope	Administered By
<b>Staunton District</b>										
Clarke (County)										
	1	1	1014-168-002 Page Street Town of Berry	91730	\$37,850	\$37,850	\$1	Liberty Street/Rte T-1005 Fairfax Street/T-1026	Bikeway/Sidewalk	Locality
<b>Clarke (County) Total</b>					<b>\$37,850</b>	<b>\$37,850</b>	<b>\$1</b>			
<b>Frederick (County)</b>										
	1	1	0000-034-R47 Renaissance Dr	91847	\$1,000,000	\$1,000,000	\$1,000	Shady Elm Rd (Rt 651) Renaissance Dr including a traffic signal at Renaissance and Rt 11	Rural additions	VDOT
<b>Frederick (County) Total</b>					<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000</b>			
<b>Harrisonburg (City)</b>										
	1	1	U000-115-220, C501 Stone Spring Rd/Erickson	88543	\$1,000,000	\$1,000,000	\$1	0.134 Miles west of South High St. 0.098 Miles east of South High St.	Widening (ex., 2 lane to 4 lane)	Locality
<b>Harrisonburg (City) Total</b>					<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1</b>			
<b>Rockingham (County)</b>										
	2	1	0820-082-339	80532	\$1,000,000	\$1,000,000	\$1,000	0.2 miles west of Route 259 1.2 miles west of Route 259	Spot Widening	VDOT
<b>Rockingham (County) Total</b>					<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000</b>			
<b>Shenandoah (County)</b>										
	1	1	1014-085-R30 Shady Lane	91846	\$150,070	\$150,070	\$10,000	Route 11 .16 Miles West of Rt. 11	Rural additions	VDOT
<b>Shenandoah (County) Total</b>					<b>\$150,070</b>	<b>\$150,070</b>	<b>\$10,000</b>			



# 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

December 15, 2011

County of Frederick  
Finance Committee  
107 North Kent Street  
Winchester, VA 22601

REF: Law Enforcement – Mobile Data System

At the November 16, 2011 Meeting of the Finance Committee, I brought forth a proposal for the purchase and installation of a Mobile Data System for the Sheriff's Office. This system, once installed, will provide deputies in field with real-time access to many Local, State and National Information Systems, via a computer installed in the vehicle.

At present, these Information Systems are only accessible when a deputy is at the Main Office and or through radio communications with the County's Communications Center. While every effort is made to keep deputies in the field advised of the potential violent situations, this manner of communicating Officer Safety Information can unknowingly expose deputies' potential violence.

The Installation of the proposed Mobile Data System will place the much needed information in the deputy's vehicle whereby he or she can make inquiries regarding vehicles, persons, etc... many times *before any encounters*. I suggest that no price tag can be placed on the value of this information, particularly if it allows the deputy a chance to know about a violent situation *before he or she* has contact with an individual.

While Officer Safety is my primary concern, the implementation of this project will also enhance the operation and efficiency of the Sheriff's Office while also addressing some needs and concerns associated with how my Department interacts with the County's other Public Safety Departments.

The implementation of this project will provide the Sheriff's Office with the following:

- Replace obsolete and failing computers
  - Many computers assigned field deputies are 6 plus years old
  - When computers fails, information is lost, productivity impacted
- Provide mounts for computers in vehicle
  - Mounts provide ease of use, sturdy placement in case of a crash

- Provide wireless connectivity between Sheriff Vehicles and the PSB
- Provide GPS – Vehicle Location Information
  - GPS Data displays CAD Mapping System
  - Allows Communicators to dispatch deputy closest to the location of the emergency
- Silent Dispatch
- Field Reporting
  - Paperless
- In Car Access to NCIC/VCIN, Local RMS and other Local, State and Federal Information Systems
  - Immediate Access to Officer Safety Information

Other needs and concerns addressed by this project include:

- Reduced Radio Traffic
  - Delay Needed Upgrades/Replacement Radio System
- Reduced Demand on Communicators
  - Delay/Reduce Need To Hire Additional Personnel

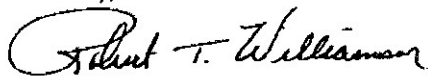
After the project presentation, the Committee was supportive of the project but expressed concerns of about the overall project cost - \$1.3 million. Feedback from the Committee suggested that the Sheriff's Office try to implement the project in phases, thus spreading the cost of the initiative over several budget cycles.

With this information in mind, I suggest the following 3 phases. Phase I will involve replacement of the computers and vehicle mounting hardware associated with the vehicles used by our "Core Focus Group", the Patrol Deputies and Investigators. During Phase II of the project we will focus on replacing computers and hardware in the remaining vehicles, the purchase of hardware and software necessary to deploy the wireless infrastructure, and the purchase of the hardware necessary to deploy GPS in all Vehicles. Phase III will focus on the software required to integrate the hardware in the vehicles with our current software vendor.

To complete Phase I of the project, I would like to purchase 82 laptop computers and all hardware necessary to safely mount the computers in these vehicles. This purchase will allow the Sheriff's Office to replace most of the obsolete equipment being used in the field at this time. Failure to implement this phase of the project will force deputies to continue using outdate equipment which is now failing at an unreasonable rate. Failed equipment often results in information that cannot be recovered and lost productivity as support staff attempts to repair and or replace the failed equipment with other used equipment. Spare components for existing computers are non-existent and the purchase price associated with some components well exceeds the actual value of the computers being repaired. The cost associated with the purchase of a laptop computer, the hardware for mounting and cost associated with the installation is \$3,898.00 per vehicle placing the cost of 82 units at \$319,636.00.

With this information in mind, I ask that you approve \$319,636.00 for Phase I of this project.

Sincerely,



Robert T. Williamson, Sheriff

## Frederick County Sheriff's Office Law Enforcement Mobile Data System

<b>Phase I</b>			
Qty	Computer	1 Car	All Cars
82	Computer	\$ 3,295.00	\$ 270,190.00
82	Power Adapter	\$ 105.00	\$ 8,610.00
<b>Total</b>		<b>\$ 3,400.00</b>	<b>\$ 278,800.00</b>
Qty Mounting			
		1 Car	All Cars
82	RAM Mounts	\$ 260.00	\$ 21,320.00
82	Charge Guard	\$ 58.00	\$ 4,756.00
82	Console Mounts Stack	\$ 55.00	\$ 4,510.00
<b>Total</b>		<b>\$ 373.00</b>	<b>\$ 30,586.00</b>
Qty Installation			
		1 Car	All Cars
82	Installation	\$ 125.00	\$ 10,250.00
<b>Total</b>		<b>\$ 125.00</b>	<b>\$ 10,250.00</b>
<b>Total Phase I</b>		<b>\$ 3,898.00</b>	<b>\$ 319,636.00</b>

<b>Phase II</b>			
Qty	Computer	1 Car	All Cars
40	Computer	\$ 3,295.00	\$ 131,800.00
40	Power Adapter	\$ 105.00	\$ 4,200.00
<b>Total</b>		<b>\$ 3,400.00</b>	<b>\$ 136,000.00</b>
Qty Mounting			
		1 Car	All Cars
40	RAM Mounts	\$ 260.00	\$ 10,400.00
40	Charge Guard	\$ 58.00	\$ 2,320.00
40	Console Mounts Stack	\$ 55.00	\$ 2,200.00
<b>Total</b>		<b>\$ 373.00</b>	<b>\$ 14,920.00</b>
Qty Installation			
		1 Car	All Cars
40	Installation	\$ 125.00	\$ 5,000.00
<b>Total</b>		<b>\$ 125.00</b>	<b>\$ 5,000.00</b>
Qty GPS/Cell Booster			
		1 Car	All Cars
120	GPS/Cell Booster	\$ 1,282.00	\$ 153,840.00
120	1 Yr Remote Configuration	\$ 249.00	\$ 29,880.00
120	Activation	\$ 49.00	\$ 5,880.00
120	Installation	\$ 400.00	\$ 48,000.00
<b>Total</b>		<b>\$ 1,980.00</b>	<b>\$ 237,600.00</b>
Qty Wireless Broadband			
		1 Car	All Cars
120	Broadband	\$ 43.00	\$ 5,160.00
<b>Total Per Month</b>		<b>\$ 43.00</b>	<b>\$ 5,160.00</b>
<b>Total Phase II</b>		<b>\$ 5,878.00</b>	<b>\$ 393,520.00</b>
<b>Yearly Wireless Reoccurring Cost</b>		<b>\$ 516.00</b>	<b>\$ 61,920.00</b>

<b>Phase III</b>			
Qty	Software	1 Car	All Cars
120	Software	\$ 3,572.17	\$ 428,660.00
120	AVL	\$ 586.33	\$ 70,360.00
<b>Total</b>		<b>\$ 4,158.50</b>	<b>\$ 499,020.00</b>
<b>Yearly Maintenance</b>		<b>\$</b>	<b>\$ 70,872.00</b>

Project Total \$ 1,212,176.00  
 Reoccurring Year 1 \$ 61,920.00  
 Reoccurring Year 2 > \$ 132,792.00

# Frederick County Sheriff's Office



ROBERT T. WILLIAMSON  
*Sheriff*

MAJOR R. C. ECKMAN  
*Chief Deputy*

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Finance Department

FROM : Sheriff R. T. Williamson *RTW*

SUBJECT : Donations – DARE Program

DATE : December 14, 2011

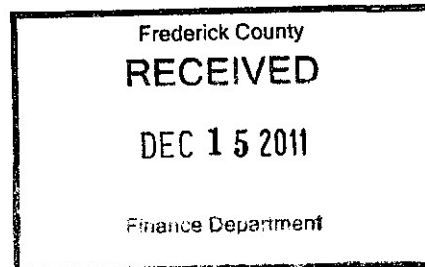
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Attached to this memo please find a copy of a memo sent to the Treasurer's Office in reference to donations made to the DARE Program. We are requesting the total amount of donations, \$4,506.00, which was posted to 3010-018990-0015, be appropriated into our operating budget line of 3102-5413-001 for the DARE Program.

Thank you.

RTW/asw

Attachment



# Frederick County Sheriff's Office

ROBERT T. WILLIAMSON  
Sheriff



MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Finance Department  
FROM : Sheriff R. T. Williamson *RTW*  
SUBJECT : Donations to DARE Program  
DATE : November 18, 2011

---

Attached please find a copy of a memo that was sent to the Treasurer's Office regarding donations to the DARE Program. We are requesting the amount posted of \$2,040.00 be appropriated into our operating budget for DARE to cover the cost of purchasing DARE t-shirts.

Appropriation line: 3102-5413-001

*100J*

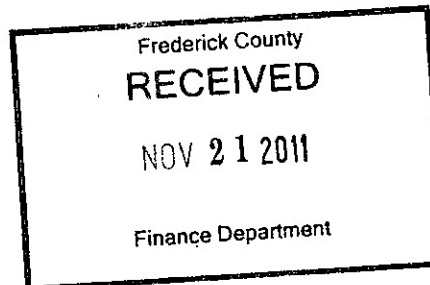
Thank you.

*3-010-018990-0015*

Attachment

*C.S. 11/30/11*

RTW/asw



# Frederick County Sheriff's Office

ROBERT T. WILLIAMSON  
Sheriff



MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Finance Department  
FROM : Sheriff R. T. Williamson *RTW*  
SUBJECT : Donations  
DATE : November 17, 2011

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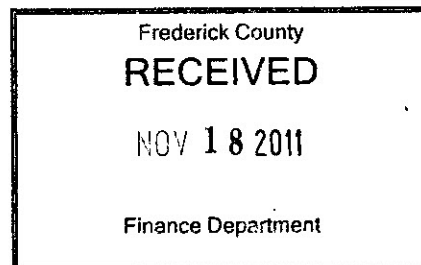
Attached please a copy of the memo sent to the Treasurer's Office in reference to donations made to our DARE Program.

We are requesting this amount (\$350.00 total) be appropriated into our operating budget line of 3102-5413-001 for our DARE Program.

*C.S. 11/21/11*

*1005  
3-010-018990-0015*

RTW/asw



# Frederick County Sheriff's Office

ROBERT T. WILLIAMSON  
Sheriff

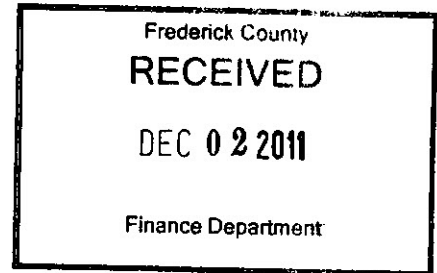


MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Finance Department  
FROM : Sheriff R. T. Williamson RTW/asw  
DATE : November 30, 2011  
SUBJECT : Insurance Reimbursement



We are requesting the amount received, \$5,131.10, for the auto claim dated October 30, 2011 be appropriated into our operating budget line for Repair and Maintenance of Vehicles; 3102-3004-002.

Thank you.

1096  
3-010-018990-0001

C.S. 12/5/11

RTW/asw

# Frederick County Sheriff's Office

ROBERT T. WILLIAMSON  
Sheriff



MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

**TO** : Finance Department  
**FROM** : Sheriff R. T. Williamson *RTW*  
**DATE** : November 17, 2011  
**SUBJECT** : Reimbursement Checks – Extraditions

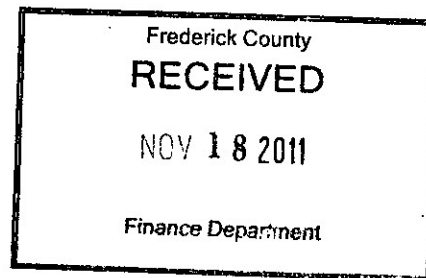
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Attached please find a copy of a memo that was sent to the Treasurer's Office in reference to reimbursement received from the State for prisoner extraditions completed. We are requesting the amount received and posted to 3-010-019110-0058 totaling \$3,070.16, be appropriated into our operating budget line of 3102-5506-001 (transports/extraditions)

Thank you.

*C.S. 11/21/11*

RTW/asw





# Frederick County Sheriff's Office

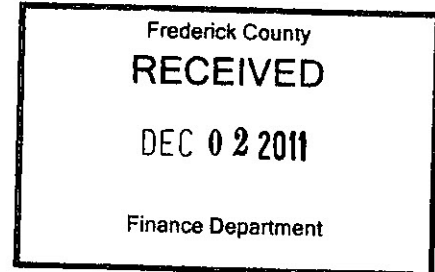
ROBERT T. WILLIAMSON  
Sheriff



MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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



TO : Finance Department  
FROM : Sheriff R. T. Williamson *RTW/asw*  
SUBJECT : Proceeds from Sheriff Sale  
DATE : November 30, 2011

---

Attached please find a copy of a memo and copy of a check that we sent to the Treasurer's Office. The check, in the amount of \$12,539.33, represented our department's proceeds from the sale of cruisers, abandoned vehicles and unclaimed property at our impound lot.

We are requesting this amount, \$12,539.33 be appropriated into our operating budget as follows:

**3102-3001-000 Professional Health Services - \$8,500.00**

We currently have 4 vacancies with the possibility of additional ones due to retirement. The cost of applicant testing, physicals and psychological tests, are \$475.00 per applicant. At present, we have a negative balance of \$360.00 in this budget line.

**3102-3006-000 Printing and Binding - \$ 2,000.00**

We have been notified the cost of printing the Uniform Summonses (traffic citations) will be increased and we will be placing another order in the near future and there isn't enough funds available to cover this purchase.

**3102-5506-000 Travel/Training - \$ 2,039.33**

Thank you for your consideration in this request.

RTW/asw

Attachment

*C.S. 12/6/11*

*1014  
3-010-015020-0007*



Helivi L. Holland  
Director

# COMMONWEALTH of VIRGINIA

## Department of Juvenile Justice

November 13, 2011

Ms. Julie Van Winkle  
26<sup>th</sup> District Court Service Unit  
5 N. Kent Street  
Winchester, Virginia 22601

Dear Ms. Van Winkle:

The VJCCA FY2011 end of the year financial certification form has been received and the expenditure report has been reviewed. According to the report, Frederick/Winchester/Clarke expended \$112,083.92 of its approved budget. The breakdown of funds expended is as follows:

Required Maintenance of Effort	\$	0.00
State Funds Expended	\$	<u>112,083.92</u>
Total Expenditures	\$	112,083.92

A total of \$120,584.00 in state funds was provided to the locality. Because the state funds were not totally expended, we request that the balance of \$8,500.08 be returned to the state. Additional funds for FY12 cannot be released for your locality until the FY11 unexpended funds are returned. Please make your check payable to **Treasurer, State of Virginia**, and mail it to:

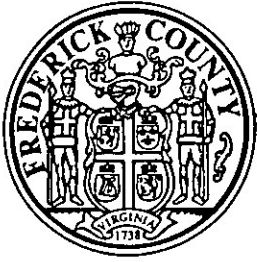
Department of Juvenile Justice  
Petty Cash Cashier  
P. O. Box 1110  
Richmond, Virginia 23218-1110

We thank you for your attention to this request and for all that Frederick and Clarke Counties and the City of Winchester do for their youth and families before the 26th District Juvenile and Domestic Relations Court and Court Services Unit.

Sincerely,

Angela C. Valentine  
Community Programs Manager

cc: David L. Ash, County Administrator – Clarke County  
Craig Gerhart, City Manager – City of Winchester  
✓ John R. Riley, County Administrator – Frederick County



Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610

Fax: 540/667-0370

E-mail: [cshiffle@co.frederick.va.us](mailto:cshiffle@co.frederick.va.us)

TO: Finance Committee

FROM: Cheryl Shiffler, Finance Committee

DATE: December 1, 2011

SUBJECT: Budget Directive FY 2013

---

Preliminary budget discussions for the FY 2013 budget will take place immediately following the Finance Committee that has been rescheduled for Tuesday, December 20, 2011.

Items for Discussion

1. Current year revenue projections
2. GFOA Recommended Best Practice for Fund Balance
3. FY 2013 Funding Scenarios



COUNTY of FREDERICK

Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610

Fax: 540/667-0370

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

TO: Finance Committee  
FROM: Cheryl Shiffler, Finance Director  
DATE: December 12, 2011  
SUBJECT: FY 2012 Revenues

Each month, revenue information is sent out on revenues that are market volatile to all members of the Finance Committee and Board of Supervisors. In starting discussions on preparation of the FY 2013 budget, we continue to monitor revenues that show deviances from the annual budget. These revenues are recapped below

	<u>FY 11 Actual</u>	<u>FY 12 Budgeted</u>	<u>FY 12 Projected</u>	<u>Variance</u>
Public Service	1,833,046	800,000	1,500,000	700,000
Sales Tax	9,711,110	8,800,000	10,196,665	1,396,665
Communication Tax	1,310,050	1,458,605	1,311,492	-147,113
Utility Taxes	3,080,740	3,183,931	3,085,288	-98,643
Recordation/Deeds	1,309,706	1,613,236	1,309,706	-303,530
Dev. Review Fees	264,100	394,349	264,100	-130,249
Building Permits	441,327	596,770	441,327	-155,443
				<u>1,261,687</u>

Public Service Taxes are based on an assessment from the state. This amount produced a large windfall in FY 2011. In September, assessments in the amount of \$1.5 million were sent out. Personal and Real property taxes are currently being reviewed after the December collection and an update on these budgets will follow that review.



COUNTY of FREDERICK

Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610

Fax: 540/667-0370

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

TO: Finance Committee

FROM: Cheryl B. Shiffler, Finance Director

DATE: December 12, 2011

SUBJECT: Fund Balance

---

Attached is the newly amended Best Practice issued by GFOA concerning recommended levels for Fund Balance. The recommended levels have increased to include no less than two months of regular general fund operating revenues in unrestricted fund balance. Below are the calculations as to how this recommendation applies to the county.

2 Months Operating Revenue ( FY 12)	20,177,289
Current Unrestricted Fund Balance	<u>23,209,587</u>
	3,032,298

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## BEST PRACTICE

### Replenishing Fund Balance in the General Fund (2011) (Budget and CAAFR) (new)

**Background.** It is essential that governments maintain adequate levels of fund balance to mitigate risks and provide a back-up for revenue shortfalls.

The adequacy of unrestricted fund balance<sup>1</sup> in the general fund should be assessed based upon a government's specific circumstances. Nevertheless, the GFOA recommends, at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their general fund be no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

If fund balance falls below a government's policy level, then it is important to have a solid plan to replenish fund balance levels. Rating agencies consider the government's fund balance policy, history of use of fund balance, and policy and practice of replenishment of fund balance when assigning ratings. Thus, a well developed and transparent strategy to replenish fund balance may reduce the cost of borrowing. However, it can be challenging to build fund balances back up to the recommended levels because of other financial needs and various political considerations.

**Recommendation.** The Government Finance Officers Association (GFOA) recommends that governments adopt a formal fund balance policy that defines the appropriate level of fund balance target levels. Also, management should consider specifying the purposes for which various portions of the fund balances are intended. For example, one portion of the fund balance may be for working capital, one for budgetary stabilization, and one for responding to extreme events. This additional transparency helps decision makers understand the reason for maintaining the target levels described in the fund balance policy.

Governments should also consider providing broad guidance in their financial policies for how resources will be directed to fund balance replenishment. For example, a policy may define the revenue sources that would typically be looked to for replenishment of fund balance. This might include non-recurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and if there is defensible rationale). Year-end surpluses are an especially appropriate source for replenishing fund balance.

Finally, a government should consider including in its financial policy a statement that establishes the broad strategic intent of replenishing fund balances as soon as economic conditions allow. This emphasizes fund balance replenishment as a financial management priority.

Governments are subject to a number of factors that could require the use of fund balances. It is therefore incumbent on jurisdictions to minimize the use of fund balance, except in very specific circumstances. Replenishment should take place in a prompt fashion with amounts that have been used to ensure that the jurisdiction is properly prepared for contingencies. With the foundation of a financial policy in place, governments should use their long-term financial planning and budget processes to develop a more detailed strategy for using and replenishing fund balance. With these criteria in mind, the government should develop a replenishment strategy and timeline for replenishing fund balances as soon as possible, and that is still appropriate to prevailing budgetary and economic conditions and that considers the following:

1. The policy should define the time period within which and contingencies for which fund balances will be used. This gives the public a sense for how fund balance is being used as a "bridge" to ensure stable cash flow and provide service continuity.
2. The policy should describe how the government's expenditure levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge.
3. The policy should describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished. Frequently, a key part of the replenishment plan will be to control operating expenditures and use budget surpluses to replenish fund balance. The replenishment plan might also specify any particular revenue source that will aid in the replenishment of fund balances. For example, if the government has a volatile sales tax yield, it might specify

that yields that are significantly above average would be used to replenish fund balances.

Generally, governments should seek to replenish their fund balances within one to three years of use. However, when developing the specifics of the replenishment plan, governments should consider a number of factors that influence the rate and time period over which fund balances will be replenished. Factors influencing the replenishment time horizon include:

1. *The budgetary reasons behind the fund balance targets.* The government should consider special conditions that may have caused it to set its fund balance target levels higher than the GFOA-recommended minimum level. For example, if targets are higher because the community has very volatile cash flows, then the government would want to build the fund balances back up more quickly compared to governments with more stable cash flows.
2. *Recovering from an extreme event.* An extreme event, such as a natural disaster, that has required the government to use a portion of its fund balance, may make it infeasible to replenish the fund balance as quickly as normal, depending upon the severity of the event.
3. *Political continuity.* Replenishing fund balance takes political will, and that will is often strengthened by the memory of the financial challenge that caused the use of fund balances in the first place. If the governing board and/or management are already committed to a particular financial policy, the replenishment strategy should be as consistent as possible with that policy in order to maximize political support.
4. *Financial planning time horizons.* Fund balances should typically be replenished within the time horizon covered by the organization's long-term financial plan. This puts the entire replenishment plan in context and shows the public and decision makers the expected positive outcome of the replenishment strategy.
5. *Long-term forecasts and economic conditions.* Expectations for poor economic conditions may delay the point at which fund balances can be replenished. However, in its replenishment plan the government should be sure to set a benchmark (e.g., after fund balances have dropped to a certain point below desired target levels) for when use of fund balance is no longer acceptable as a source of funds.
6. *Milestones for gradual replenishment.* A replenishment plan will likely be more successful if it establishes replenishment milestones at various time intervals. This is especially important if replenishment is expected to take place over multiple years (e.g., if you are starting from 75% of your target, set a goal to reach 80 percent of target in one year, 90 percent in two years, and 100 percent in three years).
7. *External financing expectations.* A replenishment plan that is not consistent with credit rating agency expectations may increase the government's cost of borrowing. It is important that the logic used by the government to develop the replenishment plan be communicated in an effective fashion to external lenders.

#### **References.**

- GFOA Best Practice Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009.
- For a fuller explanation of the concept of "bridging" in financial distress, please visit GFOA's financial recovery website at [www.gfoa.org/financialrecovery](http://www.gfoa.org/financialrecovery).

Approved by the GFOA's Executive Board, February, 2011

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<sup>1</sup>Unrestricted fund balance comprises the committed, assigned, and unassigned fund balance categories.

[\[ Back \]](#)

Scenarios for FY 13 Budget Directive

**FISCAL YEAR 2013 PRELIMINARY BUDGET SCENARIOS**

FY 13 Additional Revenue  
 FY 12 Funding From Fund Balance  
 FY 12 Budgeted Revenue  
 FY13 Proposed Tax Increase

FY 13 Proposed Budget  
 FY 12 Adopted Budget  
 Increase/Decrease in FY 13 Funding

**Annual increase in R/E taxes for Avg. Home Value ( \$206,000 )**

SCENARIO A	SCENARIO B	SCENARIO C	R/E Tax Increase SCENARIO D	R/E Tax Increase SCENARIO E	R/E Tax Increase SCENARIO F
			3 Cents	5 Cents	10 Cents
1,334,726	1,334,726	1,334,726	1,334,726	1,334,726	1,334,726
0	2,150,000	4,300,000	4,300,000	4,300,000	4,300,000
121,549,938	121,549,938	121,549,938	121,549,938	121,549,938	121,549,938
0	0	0	2,250,000	3,750,000	7,500,000
122,884,664	125,034,664	127,184,664	129,434,664	130,934,664	134,684,664
125,849,938	125,849,938	125,849,938	125,849,938	125,849,938	125,849,938
-2,965,274	-815,274	1,334,726	3,584,726	5,084,726	8,834,726
			<b>61</b>	<b>103</b>	<b>206</b>

**ASSUMPTIONS:**

- Revenue from tax increase does not recognize the windfall in the prior budget year.
- Operating split → 57 % Schools, 43 % General Fund
- \$ 750,000 per 1 cent of Real Estate Tax
- Proposed Reassessment kept Revenue neutral

**SCENARIOS:**

- A: Zero Fund Balance funding, zero tax increase, reduction in FY 13 Budget
- B: \$2.15 Fund Balance funding, zero tax increase, reduction in FY 13 Budget
- C: \$4.3 Fund Balance funding, zero tax increase, increase in FY 13 Budget
- D: \$4.3 Fund Balance funding, 3 cent tax increase, increase in FY 13 Budget
- E: \$4.3 Fund Balance funding, 5 cent tax increase, increase in FY 13 Budget
- F: \$4.3 Fund Balance funding, 10 cent tax increase, increase in FY 13 Budget

(All Scenarios include new revenue)



DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2011-07-01	ECONOMIC DEVELOPMENT COMMISSION	CORR. BUDGET P/T HELP	81020 1005	000	000	OVERTIME	36,592.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003	000	000	PART TIME/EXTRA HELP	36,592.00
2011-07-15	GENERAL OPERATING FUND	INCREASE IN VACO DUES	11010 3005	000	000	MAINTENANCE SERVICE CONTRACTS	227.00
	GENERAL OPERATING FUND		11010 5801	000	000	DUES AND ASSOC. MEMBERSHIPS	227.00
2011-07-27	INFORMATION TECHNOLOGY	IT RESTRUCTURING	12200 1001	000	027	PC TECHNICIAN	28,132.00
	INFORMATION TECHNOLOGY		12200 1001	000	021	NETWORK TECHNICIAN	41,582.00
	INFORMATION TECHNOLOGY		12200 2005	000	000	HOSPITAL/MEDICAL PLANS	5,605.00
	INFORMATION TECHNOLOGY		12200 1001	000	058	BUSINESS ANALYST	75,319.00
2011-07-28	ELECTORAL BOARD AND OFFICIALS	MAINTENANCE WARRANTY CONT	13010 3004	000	001	REPAIR AND MAINTENANCE-EQUIP.	67.99
	ELECTORAL BOARD AND OFFICIALS		13010 3005	000	000	MAINTENANCE SERVICE CONTRACTS	67.99
2011-08-01	SHERIFF	GANG FORCE PURCHASE	31020 5413	000	005	2008 GANG TASK FORCE GRANT	5,998.00
	SHERIFF		31020 5401	000	000	OFFICE SUPPLIES	5,998.00
2011-08-01	COMMONWEALTH'S ATTORNEY	RECLASS POSITION	22010 1003	000	001	INVESTIGATOR P/T	55,990.00
	COMMONWEALTH'S ATTORNEY		22010 1001	000	012	ADMINISTRATIVE INVESTIGATOR	55,990.00
2011-08-02	OTHER	POSTAGE MACHINE RENTAL	12240 5415	000	000	OTHER EXPENSES	600.00
	OTHER		12240 9001	000	000	LEASE/RENT OF EQUIPMENT	600.00
2011-08-10	ELECTORAL BOARD AND OFFICIALS	MAINTENANCE SERVICES CONT	13010 3004	000	001	REPAIR AND MAINTENANCE-EQUIP.	391.39
	ELECTORAL BOARD AND OFFICIALS		13010 3005	000	000	MAINTENANCE SERVICE CONTRACTS	391.39
2011-08-11	PUBLIC SAFETY COMMUNICATIONS	INTERNET ACCESS	35060 5204	000	000	POSTAGE AND TELEPHONE	2,000.00
	PUBLIC SAFETY COMMUNICATIONS		35060 5299	000	000	INTERNET ACCESS	2,000.00
2011-08-15	COMMISSIONER OF THE REVENUE	CAMERA ANNUAL RENEWAL	12090 3010	000	000	OTHER CONTRACTUAL SERVICES	175.00
	REASSESSMENT/BOARD OF ASSESSORS		12100 3010	000	000	OTHER CONTRACTUAL	175.00
2011-08-16	SHERIFF	DARE SUPPLIES	31020 5401	000	000	OFFICE SUPPLIES	1,075.49
	SHERIFF		31020 5413	000	001	DRUG PROGRAM	1,075.49
2011-08-17	SHERIFF	CONNECTIVITY FEE	31020 5401	000	000	OFFICE SUPPLIES	2,000.00
	SHERIFF		31020 5299	000	000	INTERNET ACCESS	2,000.00
2011-08-17	FIRE AND RESCUE	CONNECTIVITY THROUGH FCPS	35050 5204	000	000	POSTAGE AND TELEPHONE	2,000.00
	FIRE AND RESCUE		35050 5299	000	000	INTERNET ACCESS	2,000.00
2011-08-29	SHERIFF	COMPUTER PROGRAM FOR GANG	31020 5401	000	000	OFFICE SUPPLIES	1,236.03
	SHERIFF		31020 5413	000	005	2008 GANG TASK FORCE GRANT	1,236.03
2011-08-29	MANAGEMENT INFORMATION SYSTEMS	YEARLY INTERNET CONNECTIO	12220 3005	000	000	MAINTENANCE SERVICE CONTRACTS	6,000.00
	MANAGEMENT INFORMATION SYSTEMS		12220 5299	000	000	INTERNET ACCESS	6,000.00
2011-09-01	COMMISSIONER OF THE REVENUE	PROMOTION	12090 1001	000	062	ASSESSOR II	1,987.27
	COMMISSIONER OF THE REVENUE		12090 1001	000	066	TAX EXAMINER I	1,709.16
	COMMISSIONER OF THE REVENUE		12090 1001	000	064	SECRETARY III	1,442.64
	COMMISSIONER OF THE REVENUE		12090 1001	000	003	ACCOUNT CLERK I	5,139.07
2011-09-02	FIRE AND RESCUE	RECONCILE PERSONNEL LINE	35050 1001	000	001	FIRE & RESCUE CAPTAIN	1,335.00
	FIRE AND RESCUE		35050 1001	000	004	FIRE/RESCUE SPECIALIST	1,335.00
	FIRE AND RESCUE		35050 1001	000	001	FIRE & RESCUE CAPTAIN	3,554.00
	FIRE AND RESCUE		35050 1001	000	013	FIREFIGHTER	3,554.00
	FIRE AND RESCUE		35050 1001	000	001	FIRE & RESCUE CAPTAIN	3,523.00
	FIRE AND RESCUE		35050 1001	000	015	FIRE/RESCUE TECHNICIAN	3,523.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2011-09-02	FIRE AND RESCUE	RECONCILE PERSONNEL LINE	35050 1001 000	001		FIRE & RESCUE CAPTAIN	450.00-
	FIRE AND RESCUE		35050 1001 000	024		FIRE/RESCUE TECHNICIAN	450.00
	FIRE AND RESCUE		35050 1001 000	001		FIRE & RESCUE CAPTAIN	668.00-
	FIRE AND RESCUE		35050 1001 000	025		FIRE/RESCUE SPECIALIST	668.00
	FIRE AND RESCUE		35050 1001 000	001		FIRE & RESCUE CAPTAIN	1,020.00-
	FIRE AND RESCUE		35050 1001 000	026		FIRE/RESCUE SPECIALIST	1,020.00
	FIRE AND RESCUE		35050 1001 000	001		FIRE & RESCUE CAPTAIN	501.00-
	FIRE AND RESCUE		35050 1001 000	027		FIRE/RESCUE SPEICALIST	501.00
	FIRE AND RESCUE		35050 1001 000	001		FIRE & RESCUE CAPTAIN	504.00-
	FIRE AND RESCUE		35050 1001 000	028		FIRE/RESCUE SPECIALIST	504.00
	FIRE AND RESCUE		35050 1001 000	001		FIRE & RESCUE CAPTAIN	1,001.00-
	FIRE AND RESCUE		35050 1001 000	031		FIRE/RESCUE SPECIALIST	1,001.00
	FIRE AND RESCUE		35050 1001 000	001		FIRE & RESCUE CAPTAIN	3,605.00-
	FIRE AND RESCUE		35050 1001 000	033		VOLUNTEER COORDINATOR	3,605.00
	FIRE AND RESCUE		35050 1001 000	016		FIRE/RESCUE SPECIALIST	1,033.00-
	FIRE AND RESCUE		35050 1001 000	034		FIRE/RESCUE SPECIALIST	1,033.00
	FIRE AND RESCUE		35050 1001 000	016		FIRE/RESCUE SPECIALIST	1,344.00-
	FIRE AND RESCUE		35050 1001 000	038		FIRE/RESCUE SPECIALIST	1,344.00
	FIRE AND RESCUE		35050 1001 000	016		FIRE/RESCUE SPECIALIST	1,475.00-
	FIRE AND RESCUE		35050 1001 000	042		FIRE/RESCUE TECHNICIAN	1,475.00
	FIRE AND RESCUE		35050 1001 000	016		FIRE/RESCUE SPECIALIST	4,003.00-
	FIRE AND RESCUE		35050 1001 000	043		FIRE TECHNICIAN	4,003.00
	FIRE AND RESCUE		35050 1001 000	016		FIRE/RESCUE SPECIALIST	1,360.00-
	FIRE AND RESCUE		35050 1001 000	044		FIRE/RESCUE SPECIALIST	1,360.00
	FIRE AND RESCUE		35050 1001 000	102		FIRE/RESCUE SPECIALIST	5,091.00-
	FIRE AND RESCUE		35050 1001 000	058		DEPUTY CHIEF-OPERATIONS	5,091.00
	FIRE AND RESCUE		35050 1001 000	102		FIRE/RESCUE SPECIALIST	3,162.00-
	FIRE AND RESCUE		35050 1001 000	064		CAPTAIN	3,162.00
	FIRE AND RESCUE		35050 1001 000	102		FIRE/RESCUE SPECIALIST	1,492.00-
	FIRE AND RESCUE		35050 1001 000	081		FIRE/RESCUE TECHNICIAN	1,492.00
2011-09-09	REASSESSMENT/BOARD OF ASSESSORS MANAGEMENT INFORMATION SYSTEMS	IT SOFTWARE	12100 1006 000	000		COMPENSATION OF BOARD - OP AS	4,950.00-
			12220 5413 000	001		IT SOFTWARE	4,950.00
2011-09-14	COMMONWEALTH'S ATTORNEY	B.A.9/14/11 TR. FOR LASERFICHE	22010 3005 000	000		MAINTENANCE SERVICE CONTRACTS	8,000.00
	COMMONWEALTH'S ATTORNEY		22010 8007 000	000		INTEGRATED TECHNOLOGY EQUIPMENT	5,000.00
	COMMONWEALTH'S ATTORNEY		22010 1001 000	013		ASST. COMMONWEALTH ATTORNEY	13,000.00-
2011-09-14	FINANCE DEPARTMENT	BAI MAINTENANCE	12140 5413 000	000		OTHER OPERATING SUPPLIES	1,000.00
	FINANCE DEPARTMENT		12140 3006 000	000		PRINTING AND BINDING	1,000.00-
2011-09-19	FIRE AND RESCUE	COLLEGE COURSE FOR ALS UP	35050 5506 000	000		TRAVEL	5,000.00-
	FIRE AND RESCUE		35050 2013 000	000		EDUCATION-TUITION ASSISTANCE	5,000.00
	FIRE AND RESCUE		35050 3010 000	000		OTHER CONTRACTUAL SERVICES	1,020.00-
	FIRE AND RESCUE		35050 2013 000	000		EDUCATION-TUITION ASSISTANCE	1,020.00
2011-09-19	MAINTENANCE ADMINISTRATION	GAS UTILIZED BY MAINTENAN	43010 5408 000	000		VEHICLE & POWERED EQUIP. SUPPLIES	500.00-
	MAINTENANCE ADMINISTRATION		43010 4003 000	003		CENTRAL STORES-GASOLINE CAB	500.00
2011-09-19	COMMONWEALTH'S ATTORNEY	PURCHASE SOFTWARE/CORR. BT146	22010 3005 000	000		MAINTENANCE SERVICE CONTRACTS	8,000.00-
	COMMONWEALTH'S ATTORNEY		22010 5413 000	000		OTHER OPERATING SUPPLIES	8,000.00
2011-09-21	CLERK OF THE CIRCUIT COURT	TRAVEL FOR CLERK TO CONVE	21060 5401 000	000		OFFICE SUPPLIES	722.22-
	CLERK OF THE CIRCUIT COURT		21060 5506 000	000		TRAVEL	722.22
2011-09-26	MAINTENANCE ADMINISTRATION	ADDITIONAL HOURS WORKED	43010 1003 000	000		PART TIME/EXTRA HELP	27.00-
	MAINTENANCE ADMINISTRATION		43010 1005 000	000		OVERTIME	27.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2011-09-26	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	REPAIR EMERGENCY GENERATOR	43040	3004	000 003	REPAIR AND MAINTENANCE - BUILD	756.00
			43040	3004	000 001	REPAIR AND MAINTENANCE - EQUIP	756.00
2011-09-27	CLERK OF THE CIRCUIT COURT CLERK OF THE CIRCUIT COURT	MILEAGE	21060	5401	000 000	OFFICE SUPPLIES	12.08
			21060	5506	000 000	TRAVEL	12.08
2011-09-28	INSPECTIONS INSPECTIONS	OVERTIME	34010	3002	000 000	PROFESSIONAL SERVICES-OTHER	23.42
			34010	1005	000 000	OVERTIME	23.42
2011-10-01	SHERIFF SHERIFF	GANG FORCE PURCHASE	31020	5413	000 005	2008 GANG TASK-FORCE GRANT	5,998.00
			31020	5401	000 000	OFFICE SUPPLIES	5,998.00
2011-10-17	GENERAL OPERATING FUND GENERAL OPERATING FUND	LEXIS NEXIS SUBSCRIPTIONS	11010	3004	000 002	REPAIRS AND MAINTENANCE	121.00
			11010	5411	000 000	BOOKS AND SUBSCRIPTIONS	121.00
2011-10-19	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	MICROMAIN SOFTWARE UPGRAD	43040	3005	000 005	MAINTENANCE SERVICE CONTRACTS	440.00
			43040	3002	000 000	PROFESSIONAL SERVICES-OTHER	440.00
2011-10-24	PARKS MAINTENANCE PARKS MAINTENANCE	NAT. PLAYGROUND SAFETY RE	71030	5204	000 000	POSTAGE & TELEPHONE	247.19
			71030	5506	000 000	TRAVEL	247.19
2011-10-24	SHERIFF SHERIFF	PRISONER TRANSPORTS/EXTRA	31020	5410	000 000	UNIFORMS AND WEARING APPAREL	4,200.00
			31020	5506	000 001	TRAVEL - EXTRADITION/TRANSPORTS	4,200.00
2011-11-01	FIRE AND RESCUE FIRE AND RESCUE	RECLASSIFICATION	35050	1001	000 061	FIRE & RESCUE LIEUTENANT	6,402.59
			35050	1001	000 003	FIRE/RESCUE TECHNICIAN	6,402.59
2011-11-07	HUMAN RESOURCES HUMAN RESOURCES	SUBSCRIPTION TO HR LAWS.C	12030	3007	000 000	ADVERTISING	950.00
			12030	5411	000 000	BOOKS AND SUBSCRIPTIONS	950.00
2011-11-08	SHERIFF SHERIFF	PRISONER TRANSPORTS	31020	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	5,000.00
			31020	5506	000 001	TRAVEL - EXTRADITION/TRANSPORTS	5,000.00
2011-11-08	SHERIFF SHERIFF	TRAVEL/REGISTRATION	31020	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	1,000.00
			31020	5506	000 000	TRAVEL	1,000.00
2011-11-17	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	MEMBERSHIP FEE	13010	5506	000 000	TRAVEL	25.00
			13010	5801	000 000	DUES AND ASSOC. MEMBERSHIPS	25.00
2011-11-17	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	11/8/11 VA GEN ELECTION	13010	3007	000 000	ADVERTISING	500.00
			13010	3010	000 000	OTHER CONTRACTUAL SERVICES	500.00
			13010	3004	000 001	REPAIR AND MAINTENANCE-EQUIP.	900.00
			13010	3010	000 000	OTHER CONTRACTUAL SERVICES	900.00
2011-11-23	PUBLIC SAFETY COMMUNICATIONS PUBLIC SAFETY COMMUNICATIONS	WEATHER SUBSCRIPTION	35060	5204	000 000	POSTAGE AND TELEPHONE	1,500.00
			35060	3010	000 000	CONTRACTUAL SERVICES	1,500.00
2011-11-29	FIRE AND RESCUE FIRE AND RESCUE	PORTION IPRISM PROXY SERV	35050	5413	000 000	OTHER OPERATING SUPPLIES	673.18
			35050	3005	000 000	MAINTENANCE SERVICE CONTRACTS	673.18
2011-12-01	COMMONWEALTH'S ATTORNEY COMMONWEALTH'S ATTORNEY	Laserfiche Scanner To Cor	22010	8007	000 000	INTEGRATED TECHNOLOGY EQUIPMENT	4,000.00
			22010	5413	000 000	OTHER OPERATING SUPPLIES	4,000.00

\*\*\* END OF REPORT \*\*\*

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**December 16, 2011**

<b>Unreserved Fund Balance, Beginning of Year, July 1, 2011</b>	<b>23,983,749</b>
 <b>Prior Year Funding &amp; Carryforward Amounts</b>	
C/F Fire Company Capital	(136,823)
C/F Sheriff Forfeited Asset Funds	(13,674)
C/F Sheriff Revenue	(700)
C/F Stormwater Education & Outreach Grant	(7,600)
C/F Refuse Collection Projects	(10,400)
C/F Internet Services	(23,115)
C/F Bowman Library Parking Lot	(83,000)
C/F Airport Capital	(108,145)
C/F Comm Atty Forfeited Asset Funds	(13,241)
C/F Schools	(347,246)
	(743,943)
 <b>Other Funding / Adjustments</b>	
Republican Primary	(10,534)
No local DARE funding	(5,000)
BOS iPads	(10,688)
AARP Tax Aide	(2,100)
Whitacre Farms	(1,897)
Civil Juries	(8,000)
	(38,218)
 <b>Fund Balance, December 16, 2011</b>	 <b><u><u>23,201,587</u></u></b>

County of Frederick  
General Fund  
November 30, 2011

ASSETS	FY12 11/30/11	FY11 11/30/10	Increase (Decrease)	Notes:
Cash and Cash Equivalents	54,236,784.28	52,579,702.35	1,657,081.93	Cash increased due to an increase in fund balance and decreased expenditures and transfers.
Petty Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb. P/P	15,334,665.82	15,454,306.10	(119,640.28)	
Streetlights	5,007.13	4,225.70	781.43	
Commonwealth, Federal, 45 day Taxes	46,885.42	61,084.07	(14,198.65)	
Due from Fried. Co. San. Auth.	734,939.23	734,939.23	0.00	
Prepaid Postage	5,030.12	4,214.53	815.59	
GL controls (est.rev / est. exp)	(5,576,576.70)	(9,980,495.00)	4,403,918.30	(1) Spreadsheet Attached
<b>TOTAL ASSETS</b>	<b>64,788,290.30</b>	<b>58,859,531.98</b>	<b>5,928,758.32</b>	
<b>LIABILITIES</b>				
Accrued Liabilities	201,252.22	144,880.09	56,362.13	Health Insurance increased \$56,362.13 and includes an increase in administrative fees and claims
Performance Bonds Payable	1,570,663.82	1,019,063.22	551,600.60	
Taxes Collected in Advance	135,933.01	150,695.11	(14,762.10)	
Deferred Revenue	15,346,688.22	15,467,728.53	(121,040.31)	Taxes decreased \$119,640.28, street lights increased \$781.43, misc. charges decreased \$15,083.58, veh. lic. pd. in advance increased \$12,795.12, dog tags increased \$317.00 and decals decreased \$210.00
<b>TOTAL LIABILITIES</b>	<b>17,254,537.27</b>	<b>16,782,376.95</b>	<b>472,160.32</b>	
<b>EQUITY</b>				
Fund Balance	103,000.67	371,604.77	(268,604.10)	(2) List Attached
Reserves:				
Encumbrances General Fund	1,635.00	0.00	1,635.00	
Conservation Easement	118,448.40	0.00	118,448.40	
Peg Grant	949.63	949.63	0.00	
Prepaid Items	734,939.23	734,939.23	0.00	
Advances	93,120.82	93,120.82	0.00	
Employee Benefits	75,601.48	21,297.70	54,303.78	
Courthouse ADA Fees	17,177.73	17,092.69	85.04	
Historical Markers	438,300.00	438,300.00	0.00	
Transportation Reserve	309,579.84	295,261.27	14,318.57	
Animal Shelter	2,240,089.10	2,334,456.84	(94,367.74)	(3) Attached Information
Proffers	687.01	687.01	0.00	
Economic Development	4,261.53	8,306.68	(4,045.15)	
Star Fort Fees	436,270.00	436,270.00	0.00	
VDOT Revenue Sharing	42,959,692.59	37,324,868.39	5,634,824.20	
Undesignated Adjusted Fund Balance	47,533,753.03	42,077,155.03	5,456,598.00	
<b>TOTAL EQUITY</b>	<b>64,788,290.30</b>	<b>58,859,531.98</b>	<b>5,928,758.32</b>	
<b>TOTAL LIAB. &amp; EQUITY</b>	<b>64,788,290.30</b>	<b>58,859,531.98</b>	<b>5,928,758.32</b>	

Fund Balance Adjusted	
Beginning Balance 11/30/11	23,209,587.20
Revenue 11/11	42,121,005.07
Expenditures 11/11	(20,660,822.56)
Transfers 11/11	(1,702,077.12)
11/11 Adjusted Fund Balance	42,959,692.59

(1) GL Controls	FY12	FY11	Incl/(Decrease)
Est.Revenue	121,428,908	122,357,783	-928,875
Appropriations	-55,364,390	-57,353,173	1,988,782
Est.Tr.to Other fds	-71,744,095	-75,356,710	3,612,615
Encumbrances	103,001	371,605	-268,604
	-5,576,577	-9,980,495	4,403,918

(2) General Fund Purchase Orders

Outstanding Balance @ 11/30/11

DEPARTMENT	Amount	Description
Adm.Building	49,110.00	A/C Climate Control IT
Bowman Library	4,800.00	Fence for Overflow Parking Lot
Fire & Rescue	19,249.77	Uniforms
	4,554.00	Auto Locks
	4,892.50	Chemicals
	6,999.00	Tile Replacement&Coping
	6,783.00	T-Shirts
Sheriff	2,399.80	Video Responders
	4,212.60	Ammunition
Total	<u>103,000.67</u>	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @11/30/11	1,067,746.18	134,661.18	270,109.55	767,572.19	2,240,089.10

Designated Other Projects Detail

Administration	115,833.19
Bridges	42,100.00
Historic Preservation	38,000.00
Library	5,413.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Rt.11	250,000.00
Sheriff	55,851.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	<u>767,572.19</u>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 November 30, 2011

REVENUES:	Appropriated	FY12 11/30/11 Actual	Budget Variance	FY11 11/30/10 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	23,271,185.11	(56,813,814.89)	22,818,749.20	652,435.91 (1)Spreadsheet Attached
Other local taxes	25,632,609.00	6,519,710.09	(19,112,898.91)	6,480,367.46	39,342.63 (2)Spreadsheet Attached
Permits & Privilege fees	1,229,649.00	457,034.99	(772,614.01)	409,452.80	47,582.19 (3)Spreadsheet Attached
Revenue from use of money and property	875,962.00	114,479.28	(761,482.72)	66,095.19	48,384.09 (4)Spreadsheet Attached
Charges for Services	2,307,751.00	899,404.81	(1,408,346.19)	918,570.38	(19,165.57)
Miscellaneous	1,135,011.35	167,095.54	(967,915.81)	125,462.43	41,633.11
Recovered Costs	1,783,342.00	551,351.45	(1,231,990.55)	377,858.79	173,492.66 (5)Spreadsheet Attached
Intergovernmental:					
Commonwealth	8,349,584.00	10,064,240.85	1,714,656.85	10,068,029.88	(3,789.03) (6)Spreadsheet Attached
Federal	30,000.00	76,502.95	46,502.95	830,771.77	(754,268.82) (7)Spreadsheet Attached
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>121,428,908.35</b>	<b>42,121,005.07</b>	<b>(79,307,903.28)</b>	<b>41,895,357.90</b>	<b>225,647.17</b>

EXPENDITURES:	7,997,364.94	2,827,963.93	5,169,401.01	3,610,024.37	(782,060.44)
4 General Administration	2,056,378.54	739,598.02	1,316,780.52	806,232.90	(66,634.88)
Judicial Administration	23,923,535.30	10,262,700.94	13,660,834.36	9,140,192.35	1,122,508.59
Public Safety	4,054,002.90	1,252,468.42	2,801,534.48	1,334,965.06	(82,496.64)
Public Works	7,098,184.00	2,745,778.11	4,352,405.89	2,589,645.18	156,132.93
Health and Welfare	56,493.00	28,246.50	28,246.50	28,246.50	0.00
Education	5,250,165.71	2,133,667.20	3,116,498.51	2,358,489.49	(224,822.29)
Parks, Recreation, Culture	1,787,806.55	678,399.44	0.00	864,401.63	(186,002.19)
Community Development					
<b>TOTAL EXPENDITURES</b>	<b>52,223,930.94</b>	<b>20,668,822.56</b>	<b>31,555,108.38</b>	<b>20,732,197.48</b>	<b>(63,374.92) (8)Information Attached</b>

OTHER FINANCING SOURCES ( USES):	74,884,554.78	1,702,077.12	73,182,477.66	4,208,441.43	(2,506,364.31) (9)Spreadsheet Attached
Operating transfers from / to					
Excess (deficiency)of revenues & other sources over expenditures & other uses	(5,679,577.37)	19,750,105.39		16,954,718.99	(2,795,386.40)

<b>Fund Balance per General Ledger</b>	<b>23,209,587.20</b>	<b>20,370,149.40</b>	<b>2,839,437.80</b>
<b>Fund Balance Adjusted to reflect Income Statement@11/30/11</b>	<b>42,959,692.59</b>	<b>37,324,868.39</b>	<b>5,634,824.20</b>

(1) General Property Taxes	FY12	FY11	Increase/Decrease
Real Estate Taxes	15,174,868	15,075,014	99,854
Public Services	117,474	281,159	-163,685
Personal Property	7,554,565	6,959,133	595,432
Penalties and Interest	258,673	205,544	53,129
Credit Card Chgs./Delinq./Advertising	-11,899	-8,802	-3,097
Adm. Fees For Liens&Distress	177,504	106,701	70,803
	23,271,185	22,618,749	652,437

(2) Other Local Taxes	FY12	FY11	Increase/Decrease
Local Sales and Use Tax	2,620,335.90	2,417,341.41	202,994.49
Communications Tax	327,872.50	366,100.70	(38,228.20)
Utility Taxes	921,288.47	890,041.27	31,247.20
Business Licenses	501,735.41	742,829.07	-241,093.66
Auto Rental Tax	27,606.63	10,912.30	16,694.33
Motor Vehicle Licenses Fees	260,760.40	208,676.98	52,083.42
Recordation Taxes	437,031.05	453,291.85	-16,260.80
Meals Tax	1,246,820.87	1,216,594.87	30,226.00
Lodging Tax	158,700.57	160,302.83	-1,602.26
Street Lights	14,495.08	12,519.76	1,975.32
Star Fort Fees	3,063.21	1,756.42	1,306.79
Total	6,519,710.09	6,480,367.46	39,342.63

(3) Permits & Privileges	FY12	FY11	Increase/Decrease
Dog Licenses	23,929.00	21,679.00	2,250.00
Land Use	4,218.00	10,575.00	-6,357.00
Transfer Fees	974.70	1,116.90	-142.20
Development Review Fees	53,019.00	115,708.56	-62,689.56
Building Permits	257,945.74	195,644.60	62,301.14
2% State Fees	2,110.80	1,959.49	151.31
Electrical Permits	49,675.00	16,551.00	33,124.00
Plumbing Permits	14,905.00	3,220.00	11,685.00
Mechanical Permits	31,732.75	19,098.25	12,634.50
Sign Permits	1,310.00	1,560.00	-250.00
Permits for Commercial Burning	25.00	0.00	25.00
Explosive Storage Permits	200.00	200.00	0.00
Blasting Permits	90.00	120.00	-30.00
Land Disturbance Permits	16,800.00	21,720.00	-4,920.00
Septic Haulers Permit	100.00	0.00	100.00
Sewage Installation License	0.00	300.00	-300.00
Transfer Development Rights	0.00	0.00	0.00
Total	457,034.99	409,452.80	47,582.19

(4) Revenue from use of	FY12	FY11	Increase/Decrease
Money	99,840.78	56,851.51	42,989.27 *1
Property	14,638.50	9,243.68	5,394.82
	114,479.28	66,095.19	48,384.09

\*1 The investment rate for LGIP @11/30/11 was .165%



	FY12	FY11	Increase/Decrease
(5) Recovered Costs			
Recovered Costs Treas. Office	41,355.00	-	41,355.00
Worker's Comp	450.00	450.00	0.00
Purchasing Card Rebate	93,020.92	-	93,020.92
Reimbursement Circuit Court	10,121.83	5,300.71	4,821.12
Public Works Cleanup	-	250.00	-250.00
Clarke County Container Fees	14,987.09	30,581.25	-15,594.16
City of Winchester Container Fees	4,392.55	12,814.52	-8,421.97
Refuse Disposal Fees	15,332.97	36,925.63	-21,572.66
Recycling Revenue	37,123.43	26,283.60	10,839.83
Sheriff Restitution	-	20.00	-20.00
Fire&Rescue Merchandise (Resale)	-	35.85	-35.85
Container Fees Bowman Library	709.20	657.23	51.97
Restitution Victim Witness	429.57	638.02	-208.45
Reimb.of Expenses Gen.District Court	10,841.92	10,027.18	814.74
Reimb.Public Works Salaries	485.24	-	485.24
Reimb.of Expenses J&D Court	2,814.15	3,077.08	-262.93
Winchester EDC	36,000.00	-	36,000.00
Reimb.Task Force	24,368.52	24,360.83	7.69
Rabies Clinic Fees	-	644.00	-644.00
EDC/Recovered Costs	119.95	-	119.95
Sign Deposits Planning	25.00	100.00	-75.00
Reimbursement Elections	2,500.00	-	2,500.00
Westminster Canterbury Lieu of Tax	12,260.55	13,086.20	-825.65
Reimbursement Street Signs	-	324.00	-324.00
Grounds Maint.Frederick Co.,Schools	80,101.74	53,961.37	26,140.37
Comcast PEG Grant	15,232.40	15,084.40	148.00
Proffer Eastgate Commerce Center	-	4,000.00	-4,000.00
Proffer-Other	5,220.50	7,000.00	-1,779.50
Fire School Programs	14,831.47	14,235.33	596.14
Proffer Sovereign Village	10,976.19	-	10,976.19
Proffer Lynnhaven	16,891.55	20,269.86	-3,378.31
Proffer Redbud Run	70,994.00	77,448.00	-6,454.00
Clerks Reimbursement to County	5,782.47	5,187.41	595.06
Proffer Village at Harvest Ridge	-	1,539.00	-1,539.00
Proffer Snowden Bridge	19,220.36	6,176.32	13,044.04
Sheriff Reimbursement	4,762.88	500.00	4,262.88
Proffer Cedar Meadows	-	4,881.00	-4,881.00
Proffer Westbury Commons	-	2,000.00	-2,000.00
Total	551,351.45	377,858.79	173,492.66

(6) Commonwealth Revenue	11/30/11		11/30/10		Increase/Decrease
	FY12	FY11	FY12	FY11	
Motor Vehicle Carriers Tax	30,284.33	31,351.85			-1,067.52
Mobile Home Titling Tax	53,656.47	65,481.21			-11,824.74
2010 P/P State Reimbursement	6,526,528.18	6,526,528.18			0.00
Recordation Taxes	148,773.26	121,648.05			27,125.21
Shared Expenses Comm.-Atty.	159,068.75	128,970.16			30,098.59
Shared Expenses Sheriff	780,506.07	783,207.35			-2,701.28
Shared Expenses Comm.of Rev.	47,427.39	66,326.46			-18,899.07
Shared Expenses Treasurer	47,367.06	49,889.14			-2,522.08
Shared Expenses Clerk	129,785.11	131,406.49			-1,621.38
Public Assistance Grants	1,663,393.79	1,570,449.24			92,944.55
Litter Control Grants	12,177.00	14,176.00			-1,999.00
Emergency Services Fire Program	191,433.00	145,933.00			45,500.00
Special Prosecutor Grant	-	2,840.60			-2,840.60
DMV Grant Funding	17,501.71	2,893.04			14,608.67
DCJS & Sheriff State Grants	25,148.78	13,558.42			11,590.36
JJC Grant Juvenile Justice	64,180.00	63,780.00			400.00
Rent/Lease Payments	138,201.80	94,553.32			43,648.48
Spay/Neuter Assistance State	218.28	422.35			-204.07
State Reimbursement EDC	-	200,000.00			-200,000.00
Wireless 911 Grant	-	15,672.24			-15,672.24
State Forfeited Asset Funds	24,573.98	2,639.78			21,934.20
VA Dept of Health Biosolids	1,588.89	1,389.00			199.89
Victim Witness Commonwealth	-	24,564.50			-24,564.50
Social Services VOCA Grant	285.00	4,607.50			-4,322.50
State Grant Public Communications	-	3,600.00			-3,600.00
Fire&Rescue OEMS Reimb.	2,142.00	2,142.00			0.00
Total	10,064,240.85	10,068,029.88			-3,789.03

County of Frederick  
General Fund  
November 30, 2011

Income Statement

(7) Federal Revenue	FY12	FY11	Increase/Decrease
CDB Grant Planning	-	680,004.60	(680,004.60)
Federal Forfeited Assets	16,872.76	4,081.31	12,791.45
Housing Illegal Aliens Federal	23,988.00	54,760.00	(30,772.00)
Federal Grants Sheriff	35,642.19	91,925.86	(56,283.67)
Total	76,502.95	830,771.77	(754,268.82)

(8) Expenditures

The expenditures for FY12 decreased \$63,374.92 in FY12. The **General Administration** decreased \$782,060.44 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$1,122,508.59. Contributions to fire departments and rescue squads increased \$105,097.16 in FY12 and include a \$26,172.00 increase for the fire programs and \$65,905.03 to Greenwood volunteer fire & Rescue Company for upgrades to the fire station in proffer funds. The County local share increased \$86,170.25 this fiscal year and the timing of the payment of \$933,377.50 increased the expenditures \$1,019,547.75 for 11/11. **Public Works** decreased \$82,496.64 and includes a reduction of \$82,812.10 in refuse collection. **Parks and Recreation** decreased \$225,396.22 due to the construction in FY11 of the Sherando pedestrian/bikeway trail. **Community Development** decreased \$186,002.19 as a result of \$200,000.00 for economic incentive in the previous year. **Transfers** decreased \$2,506,364.31 in total. Included is a decrease of \$585,078.95 for School Operating in carry forward funds and \$2,300,000.00 for School Construction. Operational transfers increased \$327,797.73 and include funds for employer one-time payments.

(9) Transfers decreased \$2,506,364.31	FY12	FY11	Increase/Decrease
Fringe Benefits (Insurance)	-9.81	-547.48	537.67
School Operating	131,133.59	716,212.54	-585,078.95
School Debt Service	0.00	0.00	0.00
School Construction	0.00	2,300,000.00	-2,300,000.00
Debt Service County	860,586.61	810,207.37	50,379.24
Operational Transfers	710,366.73	382,569.00	327,797.73
Total	1,702,077.12	4,208,441.43	-2,506,364.31

County of Frederick  
**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**  
 November 30, 2011

ASSETS	FY2012 <u>11/30/11</u>	FY2011 <u>11/30/10</u>	Increase (Decrease)
Cash	4,817,803.41	4,528,321.71	289,481.70
Accounts Receivable Federal	0.00	0.00	0.00
Accounts Receivable Other	233.35	0.00	233.35
GL controls(est.rev/est.exp)	<u>(488,785.68)</u>	<u>(1,106,470.00)</u>	<u>617,684.32</u>
<b>TOTAL ASSETS</b>	<u>4,329,251.08</u>	<u>3,421,851.71</u>	<u>907,399.37</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>1,871,308.00</u>	<u>1,932,540.10</u>	<u>(61,232.10)</u>
<b>TOTAL LIABILITIES</b>	<u>1,871,308.00</u>	<u>1,932,540.10</u>	<u>(61,232.10)</u>
EQUITY			
Fund Balance Reserved	40,454.32	3,736.00	36,718.32
Encumbrances Unreserved:	<u>2,417,488.76</u>	<u>1,485,575.61</u>	<u>931,913.15</u>
Fund Balance	<u>2,457,943.08</u>	<u>1,489,311.61</u>	<u>968,631.47</u>
<b>TOTAL EQUITY</b>	<u>4,329,251.08</u>	<u>3,421,851.71</u>	<u>907,399.37</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  
 11/30/2011

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**  
**REVENUES:**

	Appropriated	11/30/11 Actual	Budget Variance	11/30/10 Actual	YTD Actual Variance
Interest	-	4,166.47	4,166.47	4,782.57	(616.10)
Work Release Fees	414,064.00	141,033.43	(273,030.57)	158,579.36	(17,545.93)
Prisoner Fees Other Localities	0.00	0.00	0.00	1,331.79	(1,331.79)
Federal Bureau Of Prisons	0.00	445.00	445.00	0.00	445.00
Local Contributions	5,162,154.00	2,581,077.00	(2,581,077.00)	3,046,188.52	(465,111.52)
Miscellaneous	15,000.00	8,587.10	(6,412.90)	8,838.17	(251.07)
Phone Commissions	90,000.00	34,104.76	(55,895.24)	27,352.13	6,752.63
Food & Staff Reimb. Juv. Det. Ct.v. Det. Ctr.	102,000.00	28,215.37	(73,784.63)	26,606.92	1,608.45
Elec. Monitoring Part. Fees	70,000.00	9,244.75	(60,755.25)	13,818.98	(4,574.23)
Share of Costs Commonwealth	1,013,820.00	227,389.00	(786,431.00)	261,269.41	(33,880.41)
Medical & Health Reimb.	50,000.00	17,227.33	(32,772.67)	19,284.86	(2,057.53)
Employees Meals Supplements	500.00	0.00	(500.00)	241.25	(241.25)
Recovered Costs Operating Reserves	63,952.00	0.00	(63,952.00)	140,100.94	(140,100.94)
Shared Expenses CFW Jail	4,995,153.00	1,723,298.13	(3,271,854.87)	1,722,321.81	976.32
State Grants	249,551.00	10,688.00	(238,863.00)	14,203.00	(3,515.00)
DOC Contract Beds	0.00	9,588.00	9,588.00	5,716.00	3,872.00
Transfer from General Fd,	3,733,510.00	1,866,755.00	(1,866,755.00)	847,207.25	1,019,547.75
<b>TOTAL REVENUES</b>	<b>15,959,704.00</b>	<b>6,661,819.34</b>	<b>(9,297,884.66)</b>	<b>6,297,842.96</b>	<b>363,976.38</b>
<b>EXPENDITURES:</b>	<b>16,488,944.00</b>	<b>6,429,751.24</b>	<b>10,059,192.76</b>	<b>6,198,256.08</b>	<b>231,495.16</b>

Excess(Deficiency)of revenues over expenditures

**FUND BALANCE PER GENERAL LEDGER**

Fund Balance Adjusted To Reflect  
 Income Statement @11/30/11

Excess(Deficiency)of revenues over expenditures	232,068.10	99,586.88	132,481.22
<b>FUND BALANCE PER GENERAL LEDGER</b>	<b>2,185,420.66</b>	<b>1,385,988.73</b>	<b>799,431.93</b>
Fund Balance Adjusted To Reflect Income Statement @11/30/11	2,417,488.76	1,485,575.61	931,913.15

**NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

**NOTES TO FINANCIAL STATEMENTS**

November 30, 2011

**Balance Sheet**

**Cash-**

Cash increased \$289,481.70 and can be attributed to an increase in revenue and expenditures.

**Current Unrecorded Accounts Receivable-** FY2012

Prisoner Billing: 38,071.34

Compensation Board Reimbursement 11/30/11 426,489.81

**Total** 464,561.15

County of Frederick  
Fund 12 Landfill  
November 30, 2011

	FY2012 11/30/11	FY2011 11/30/10	Increase (Decrease)
<b>ASSETS</b>			
Cash	29,176,917.54	30,908,810.18	(1,731,892.64) See attached notes
Receivables:			
Accounts Receivable	530,641.72	615,294.66	(84,652.94)
Fees	8,479.17	7,126.23	1,352.94
Accounts Receivable Other	(84,000.00)	(84,000.00)	0.00
Allow. Uncollectible Fees	39,719,334.39	36,573,330.32	3,146,004.07
Fixed Assets	(19,781,833.70)	(18,308,937.55)	(1,472,896.15)
Accumulated Depreciation	(3,970,289.52)	(1,911,121.27)	(2,059,168.25)
GL controls(est.rev/est.exp)			
<b>TOTAL ASSETS</b>	<u>45,599,249.60</u>	<u>47,800,502.57</u>	<u>(2,201,252.97)</u>
<b>LIABILITIES</b>			
Accounts Payable	-	-	
Accrued VAC, Pay and Comp TimePay	122,588.76	105,998.08	16,590.68
Accrued Remediation Costs	11,545,003.93	11,447,155.59	97,848.34
Retainage Payable	359,969.95	176,295.67	183,674.28
Deferred Revenue Misc.Charges	8,479.17	7,126.23	1,352.94
<b>TOTAL LIABILITIES</b>	<u>12,036,041.81</u>	<u>11,736,575.57</u>	<u>299,466.24</u>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances	890,180.48	3,114,493.76	(2,224,313.28)
Post Closure Care	0.00	0.00	0.00
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Unreserved:			
Fund Balance	22,814,585.31	23,090,991.24	(276,405.93)
<b>TOTAL EQUITY</b>	<u>33,563,207.79</u>	<u>36,063,927.00</u>	<u>(2,500,719.21)</u>
<b>TOTAL LIABILITY AND EQUITY</b>	<u>45,599,249.60</u>	<u>47,800,502.57</u>	<u>(2,201,252.97)</u>

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 November 30, 2011

FUND 12 LANDFILL REVENUES	Appropriated	FY12	Budget Variance	FY11	YTD Actual Variance
		11/30/11 Actual		11/30/10 Actual	
Interest Charge	0.00	3,112.59	3,112.59	2,607.28	505.31
Interest on Bank Deposits	350,000.00	17,692.24	(332,307.76)	15,489.35	2,202.89
Salvage and Surplus	0.00	83,149.80	83,149.80	75,962.30	7,187.50
Sanitary Landfill Fees	5,028,600.00	1,858,539.23	(3,170,060.77)	1,864,788.95	(6,249.72)
Charges to County	0.00	142,367.57	142,367.57	142,348.43	19.14
Charges to Winchester	0.00	38,960.72	38,960.72	36,620.08	2,340.64
Tire Recycling	80,000.00	42,363.71	(37,636.29)	58,723.64	(16,359.93)
Reg. Recycling Electronics	50,000.00	19,072.00	(30,928.00)	19,984.00	(912.00)
Miscellaneous	0.00	155.00	155.00	241.00	(86.00)
Wheel Recycling	100,000.00	100.00	(99,900.00)	1,921.06	(1,821.06)
Charges for RTOP	80,000.00	0.00	(80,000.00)	0.00	0.00
Renewable Energy Credits	20,000.00	0.00	(20,000.00)	0.00	0.00
Landfill Gas To Electricity	600,000.00	232,226.99	(367,773.01)	0.00	232,226.99
State Damages Reimbursement	10,000.00	0.00	(10,000.00)	0.00	0.00
<b>TOTAL REVENUES</b>	<b>6,318,600.00</b>	<b>2,437,739.85</b>	<b>(3,880,860.15)</b>	<b>2,218,686.09</b>	<b>219,053.76</b>
Operating Expenditures	4,950,030.00	1,103,073.49	3,846,956.51	1,052,659.61	50,413.88
Capital Expenditures	6,229,040.00	1,919,860.52	4,309,179.48	1,388,021.87	531,838.65
<b>TOTAL Expenditures</b>	<b>11,179,070.00</b>	<b>3,022,934.01</b>	<b>8,156,135.99</b>	<b>2,440,681.48</b>	<b>582,252.53</b>
<b>Excess(deficiency)of revenue over expenditures</b>		<b>(585,194.16)</b>		<b>(221,995.39)</b>	<b>(363,198.77)</b>
<b>Fund Balance Per General Ledger</b>		<b>23,399,779.47</b>		<b>23,312,986.63</b>	<b>86,792.84</b>
<b>Fund Balance Adjusted To Reflect</b>		<b>22,814,585.31</b>		<b>23,090,991.24</b>	<b>(276,405.93)</b>

Income Statement @11/30/11



County of Frederick  
Landfill Fund  
Notes to the Financial Statement  
November 30, 2011

Balance Sheet  
Cash-

The cash has decreased \$1,731,892.64 over the previous year. The decrease is attributed to increased expenditures on capital projects and a decrease in reserved fund balances.

Receivables-

The receivables at 11/30/11 are \$84,652.94 less than at 11/30/10. The Landfill fee charges for 11/11 were \$405,418.13 compared to \$391,932.99 at 11/10 resulting in a FY12 increase of \$13,485.14. The landfill delinquent fees were \$122,968.27 at 11/11 compared to \$221,562.29 at 11/10 for a decrease of \$98,594.02.

Accumulated Depreciation-

The depreciation for FY11 is reflected in the FY12 total. The depreciation is an audit adjustment from the previous year.

Accrued Remediation Costs-

The accrued remediation cost has increased \$97,848.34 from FY11 to FY12 and includes \$91,787.00 for post closure costs and \$6,061.34 interest. The Department of Environmental Quality requires funds to be set aside annually for the closure of the Regional Landfill. Currently, the County maintains \$11.6 million for closure costs in a separate trust fund.

Encumbrances-

Encumbrances decreased \$2,224,313.28. The encumbrance balance is \$890,180.48 at 11/30/11 and includes \$359,950.48 for the partial capping MSW, \$458,453.00 for the gas to energy project, and \$71,777.00 for CAES system for a D5.

Fund Balance-

Total Fund Balance at 11/30/11 decreased by \$276,405.93. The beginning year fund balance was \$25,768,709.47 that includes audit adjustments; budget controls for FY12, (\$1,988,930.00), (\$380,000.00) carry forward from FY11 and the year to date revenue less expenses of (\$585,194.16).