



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: January 18, 2012
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, January 18, 2012 at 8:00 a.m. All members were present. An FY 2013 Budget Worksession immediately followed.

Finance Committee

1. The Sheriff requests a General Fund (Fund 10) supplemental appropriation in the amount of \$7,635.14. This amount represents reimbursements for prisoner extraditions. No local funds required. See attached memo, p. 1. The committee recommends approval.
2. The School Finance Director requests a School Debt Service Fund (Fund 71) supplemental appropriation in the amount of \$137,181. This amount represents funds required for an interest payment on the Qualified School Construction Bond (QSBC) issue. No additional local funds are required. See attached memo, p. 2. The committee recommends approval.
3. The School Finance Director requests a School Construction Fund (Fund 60) supplemental appropriation in the amount of \$600,000 for road improvements to the Amherst Street campus. Funding is requested from proffer funds designated to the schools. See attached memo, p. 2 – 5. The committee recommends approval.

4. The Finance Director provides a draft Finance/Audit Committee Charter for your review and approval. See attached, p. 6 – 8. The committee recommends approval.
5. The Public Works Director provides a Shawneeland 10-year budget projection for discussion. See attached, p. 9. No action required.

Budget Worksession

1. The Finance Director provides information for FY 2013 budget discussion. See attached, p. 10 – 20.

INFORMATION ONLY

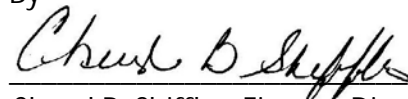
1. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 21 – 24.
2. The Finance Director provides an FY12 Unreserved Fund Balance report. See attached, p. 25.
3. The Finance Director provides financial statements for the period ending December 31, 2011. See attached, p. 26 – 38.

Respectfully submitted,

FINANCE COMMITTEE

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

By


Cheryl B. Shiffler, Finance Director

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement Checks
DATE : December 19, 2011

Attached please find three endorsed checks from the Commonwealth of Virginia – Circuit Courts totaling \$7,635.14.

These checks represent reimbursements for extraditions we have conducted.
We are requesting these checks be posted to 3-010-019110-0058 (10FL).

A separate memo will be sent to Finance requesting this amount be appropriated into our budget.

Thank you.

4010-031020-5506-000-001

RTW/asw

cc: Finance Department

C.S. 12/27/11



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

DATE: January 6, 2012

TO: Cheryl Shiffler, Director of Finance – County of Frederick

FROM: Lisa K. Frye, Executive Director of Finance - FCPS

SUBJECT: Items for Consideration by the Board of Supervisors

At their meeting, December 20, 2011, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following requests for FY2012 budget adjustments on the agenda for the County Finance Committee meeting scheduled for January 18, 2012.

Budget adjustment for the school debt service fund (71)

A FY2012 budget adjustment to the school debt service fund is requested for \$137,181, which represents the interest payment due in June 2012 on the Qualified School Construction Bond (QSCB) issue. No additional local funds are required. The funding source is an interest subsidy through the QSCB program.

Budget adjustment for school construction fund (60)

A FY2012 budget adjustment to the school construction fund is requested for \$600,000, which represents the amount needed to accommodate road improvements to the Amherst Street campus due to prevailing practices, community growth, and safety concerns as described in the capital improvement plan (see attached). The project cost includes one-half for the FCPS cost share for the traffic light and associated ingress lanes, and one-half for campus improvements to reconfigure the James Wood Middle School parking lot and traffic flow. Doing so will align the campus property with the traffic light to enhance parent, bus, and staff traffic flow to the school and administration building. Funding for this project is requested to come from the school division's portion of the Proffers Fund.

Attachment (1): Pertinent pages of the school board CIP and cost allocation with Winchester City

cc: David Sovine, Superintendent
John Riley, County Administrator

**2012-2013 CAPITAL IMPROVEMENTS PLAN
INDIVIDUAL DESCRIPTION AND JUSTIFICATION FORM**

Return to: Department of Planning and Development
Frederick County, VA

Project Name: James Wood Middle School Parking Lot Safety Enhancements
Date Prepared: 11/28/11
Agency Contact Person: Wayne Lee
Agency: Frederick County Public Schools
Phone Number: (540) 662-3889 x88249
Location of Project: Magisterial District: students are located in Back Creek, Gainesboro, Redbud, and Stonewall
James Wood Middle School
1313 Amberst Street
Winchester, VA 22601

Project Description: Give a brief (1-2) paragraph description of what the project includes. Provide basic information, such as the location, size, acreage, floor area, capacity, etc.

This project is being undertaken in conjunction with the City of Winchester to address several traffic safety concerns identified in the vicinity of James Wood Middle School over the years. The City will begin construction of water line and sewer line replacement along with transportation improvements in the Amberst Street right-of-way in March 2012. FCPS is responsible for half of the safety improvements in the right-of-way benefiting us and 100% of onsite improvements. Rearrangement of the site and the flow of traffic on the site are necessary to properly address safety needs.

Construction Schedule: If the project will take several years to complete, outline the schedule here. Be sure to include any work that might have been done in previous years, including studies or other planning.

The City has completed planning, design, and appropriation in the right-of-way. They expect to have hired a contractor by March 19, 2012. We have completed planning for the onsite portion. Design, any permit approvals, appropriation, and construction for the onsite portion should take approximately 9 months.

Estimate Cost (in 2011 dollars):

Element	PROPOSED EXPENDITURES						TOTAL
	1 st FY 2012/13	2 nd FY 2013/14	3 rd FY 2014/15	4 th FY 2015/16	5 th FY 2016/17	Beyond FY 2017	
Planning, Surveying, & Design							36,000*
Land Acquisition							
Site Preparation & Improvements							76,000*
Construction	359,000						463,000*
Furniture and Equipment							
Other (opening day collection)	25,000						25,000
TOTAL	384,000						600,000*

* - This total includes expenditures from prior fiscal years.

Basis of Cost Estimates: Check one of the following. If you want to provide more detailed information on the estimate, please do so in the space provided.

- Cost of comparable facility or equipment
- From cost estimate provided by an engineer, architect, or vendor
- From bids received
- Preliminary* estimate, (e.g. no other basis for estimate, guessimate)
- Other (please explain)

Source of Funding: Indicate the projected amount for each funding source.

PROPOSED FUNDING SOURCES							TOTAL
Element	1st FY 2012/13	2nd FY 2013/14	3rd FY 2014/15	4th FY 2015/16	5th FY 2016/17	Beyond FY 2017	TOTAL
General Fund							
Other Fund	384,000						600,000*
Slate							
Grants							
Bonds and Debts							
Other Fund-raising							
TOTAL	384,000						600,000*

* - This total includes expenditures from prior fiscal years.

Please describe the source of funding (i.e. type of grant):

Monetary proffers

Project Justification:

Please describe the need for this project and justify the proposed location of the project.

The Fox Drive/Amherst Street intersection is an identified high risk intersection. Almost all of the onsite improvements and the offsite improvements in which we are participating relate to Fox Drive. Additional improvements will physically prevent wrong-way traffic at the middle entrance to the school parking lot, reduce onsite conflicts, and provide a more defined traffic pattern onsite. The students, many of their parents, and staff are exposed to these safety concerns on a daily basis.

Conformance to the Comprehensive Plan:

Does the project conform to, or contribute to the attainment of the goals and objectives of the Comprehensive Plan? Is the project consistent with established policies?

This project contributes to improving educational services to Frederick County students by addressing safety concerns at James Wood Middle School. This project is

City of Winchester
Amherst Street Improvements Project
Date: 9/20/2010

**Cost Estimate of Improvements for Section of Amherst Where Frederick
County School Property is Located**

Estimated Cost of All Proposed Improvements (this section of project): (Roadway, Traffic Signal, Sidewalks, Green Circle Trail, and Utilities)	\$1,843,000	
Proposed Breakout of Costs		
City of Winchester	\$1,541,500	84%
<u>Frederick County Schools</u>	<u>\$301,500</u>	16%
Total	\$1,843,000	

The School's Proportionate Share of Costs is for the Following:

Improvement	Cost
Traffic Signal at Fox Drive/School Entrance	\$125,000
Reconfigure School Entrance to Align with Fox Drive	\$90,000
Right Turn Lane Into School Entrance (Eastbound Amherst)	\$56,500
Left Turn Lane Into School Entrance (Westbound Amherst)	\$30,000
Total	\$301,500

**Note: The School's Proportionate Share of These Specific Improvements is Approximately
40% of the Total Cost of These Improvements**

Frederick County Board of Supervisor's

Finance/Audit Committee Charter

I. Organization

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of four (4) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

II. Purpose

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

III. Meetings and Quorum

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of

the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

IV. Responsibilities

The Committee shall have the following duties and responsibilities:

A. Finance

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.

2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.

3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.

4. Review the budgetary and financial implications of management's tactical and strategic plans.

5. Review periodic or interim budget and/or financial statement to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

B. Audit

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.

2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.

3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.

4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

C. Other Duties Related to Review, Reports and Improvement Procedures

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.

2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

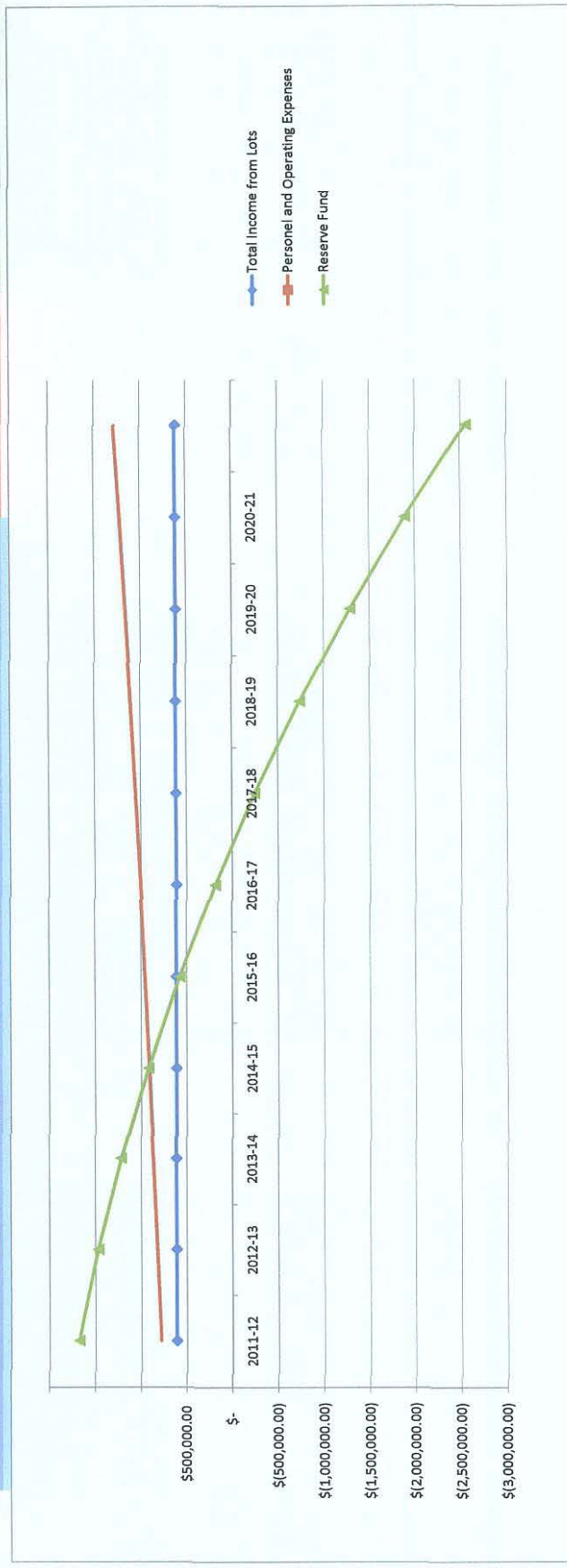
3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

UPDATED: 1/18/12

Shawneeland - 10 Year Budget Projection

5% yearly increase in operating expenses, no yearly rate increase

Year	Income Projections					Expense Projections					Balance	
	Imprvd Lots	Rate	Income	Unimpr Lots	Rate	Income from Unimpr Lots	Total Income from Lots	Personnel and Operating Costs	% Inflation p.a.	Income minus Expenses	Status of Reserve Fund w/o interest	
2011-12	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 785,528.00	5.00	\$ (171,478.00)	\$ 1,850,000.00	
2012-13	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 824,804.40		\$ (210,754.40)	\$ 1,678,522.00	
2013-14	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 866,044.62		\$ (251,994.62)	\$ 1,467,767.60	
2014-15	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 909,346.85		\$ (295,296.85)	\$ 1,215,772.98	
2015-16	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 954,814.19		\$ (340,764.19)	\$ 920,476.13	
2016-17	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 1,002,554.90		\$ (388,504.90)	\$ 579,711.94	
2017-18	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 1,052,682.65		\$ (438,632.65)	\$ 191,207.03	
2018-19	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 1,105,316.78		\$ (491,266.78)	\$ (247,425.62)	
2019-20	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 1,160,582.62		\$ (546,532.62)	\$ (738,692.40)	
2020-21	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 1,218,611.75		\$ (604,561.75)	\$ (1,285,225.02)	
2021-22	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00	\$ 1,279,542.34		\$ (665,492.34)	\$ (1,889,786.77)	
2022-23	785	\$ 530.00	\$ 416,050.00	1100	\$ 180.00	\$ 198,000.00	\$ 614,050.00			\$	\$ (2,555,279.11)	





Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

MEMORANDUM

TO: Board of Supervisors and Finance Committee

FROM: Cheryl B. Shiffler, Finance Director

DATE: January 12, 2012

SUBJECT: Budget Worksession 01/18/2012

Attached is information requested to be provided for budget discussion.

Attachments:

- Budget Factors for FY 2012-2013
- Tentative Budget Calendar
- FY 2011-2012 Outside Agency Contributions
- Real Estate Tax Comparison chart
- % Eligible Students for Free or Reduced Price Meals chart
- Locality Statistical Comparison table
- Budget scenarios for FY 2013
- Memo from the School Superintendent regarding FY 2013 budget

Known Budget Factors for FY 2012-2013	
General Fund VRS rate increase	479,259
General Fund Life Insurance rate increase	192,443
Funding for Regional Jail increase	372,427
Funding for Juvenile Detention Center increase	28,477
Phase II funding for IT Plan	109,485
LODA budget increase	20,665
NSV Regional Commission increase in local contribution	17,257
NSV Regional Solid Waste Management Program increase	8,503
Win-Fred Metropolitan Planning Organization increase	11,780
AARP	2,100
Circuit Court increase	8,000
	1,250,396

Unknown Budget Factors for FY 2012-2013	
State Funding	Unknown
Health Insurance Rates (10% increase)	500,000

Delayed Initiatives/Projects/Purchases	
<u>Sheriff</u>	
28 Motor Vehicles	686,000
Police Equipment for 28 new vehicles	73,080
26 mobile radios	72,800
3 Police K-9's (includes training/certification for K-9's & handlers)	39,000
Training	20,000
Total Sheriff	890,880
<u>Parks and Recreation</u>	
Replace wooden light poles at ball fields at both parks	1,090,498
Replace 15 Passenger Bus	45,000
Replace coping stone at Sherando Park Pool	12,000
Replace pool siding at both pool bath houses	60,000
Middle School After-School Program	44,096
Irrigation for fields at Sherando Park	25,000
Assistant Director	95,978

3 Z-Turn mowers	30,000
Training for staff	7,000
Re-plaster Pools at Clearbrook and Sherando	80,000
Retile and caulk pools at Sherando and Clearbrook	66,000
Water UV Treatment for pools	64,000
6 Pick-up trucks for park maintenance - replacement	120,000
CAPRA Certification for staff	1,200
Parks & Rec Logo change	1,500
Storage building at Clearbrook	6,000
Mountain bike trail at Sherando	19,897
Shade cover at Sherando pool	6,000
Trees - new plantings at both parks	20,000
Total Parks	1,794,169
Fire and Rescue	
Additional Part-time	24,000
Incentive Pay	21,305
Career Development	92,286
4 vehicles - replacement due to high mileage	118,242
Repair & Maintenance Vehicle - increase to line item	6,000
Gasoline - increase to line item	5,000
Lease - increase to line item	1,500
Total Fire and Rescue	268,333
Commissioner of the Revenue	
Replacement of large copier/fax machine	4,400
Replacement of work station for PP/Business section	18,900
Replacement of Commissioner's computer	1,800
Replacement of three other departmental computers	2,700
Purchase of four field computers <i>plus software for reassessment</i>	7,200
Total Commissioner of the Revenue	35,000
Miscellaneous	
Restore Outside Agency Cuts (25% cut over two fiscal years)	592,000
Length of Service	5,390
Fire Company Capital	100,000
Total Miscellaneous	697,390

Tentative Budget Calendar FY 2012-2013

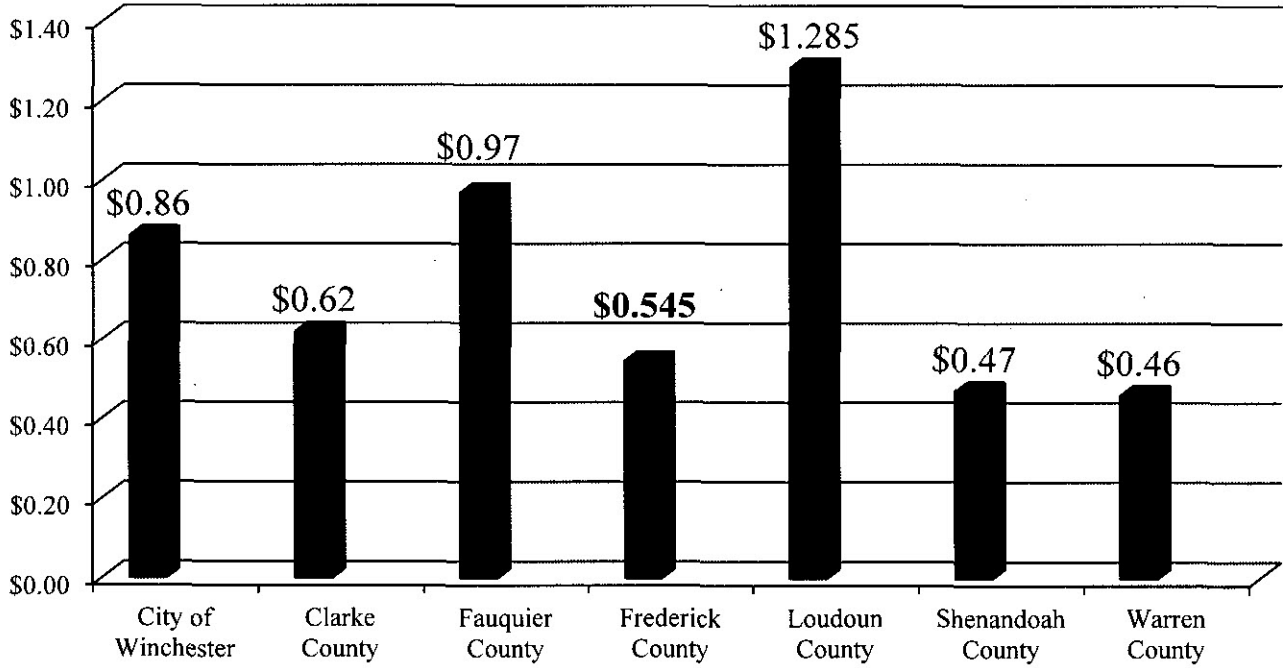
Month	Action
November 16, 2011	Preliminary budget worksession; Finance Committee Chairman shared budget memo
December 20, 2011	Scenarios presented; Present level scenario discussed (C) and asked how remaining at present level would impact departments; several large departments asked to provide information
January 4, 2012	Present level impacts to departments returned to Finance for distribution to BOS
January 18, 2012	Budget Worksession to discuss impact of present level budget
January 24, 2012	School Superintendent Budget Presentation to School Board
January – March 2012	Various Budget Worksessions
March 28, 2012	FY 2012-2013 Budget Public Hearing
April 11, 2012	Set tax rate and tentative FY 2012 – 2013 Budget Adoption
July 1, 2012	Implementation of Fiscal Year 2012 – 2013

**OUTSIDE AGENCIES
FY 2011-2012 CONTRIBUTIONS**

Organization	2011-2012 Adopted Budget
Shenandoah Apple Blossom Festival	\$3,825
The Metropolitan Washington Ear, Inc.	\$306
The Shelter for Abused Women	\$6,503
Youth Football Program	\$3,060
Blue Ridge Legal Services, Inc.	\$2,851
Northern Virginia 4-H Educational Center	\$3,825
Lord Fairfax SWCD	\$7,650
NSV Regional Commission	\$26,365
CLEAN, Inc.	\$10,519
Shenandoah Valley Discovery Museum	\$19,125
Our Health, Inc.	\$46,155 *
NW Works, Inc.	\$25,245
Youth Development Center	\$22,950
Health Department	\$301,959
The Handley Library	\$801,050
Lord Fairfax Community College	\$56,493
Shenandoah Area Agency on Aging	\$60,930
Northwestern Community Services	\$318,263
Lord Fairfax EMS Council, Inc.	\$16,420
Access Independence, Inc.	\$11,475
AARP	\$2,100
Tourism Program - City of Winchester	\$100,500
Museums - Civil War Museum	\$25,000
Clearbrook Volunteer Fire Company	\$41,198
Gainesboro Fire Company	\$36,598
Greenwood Volunteer Fire Company	\$50,057
Gore Volunteer Fire Company	\$32,407
Middletown Fire Company	\$34,151
Roundhill Fire Company	\$43,369
Stephens City Fire Company	\$56,374
Star Tannery Fire Company	\$30,360
North Mountain Volunteer Fire Company	\$34,518
Reynolds Store Volunteer Fire Company	\$32,065
Millwood Station Volunteer Fire Company	\$35,742
Millwood Station Rescue Squad	\$25,500
Clearbrook Rescue Squad	\$25,500
North Mountain Rescue Squad	\$25,500
Greenwood Rescue Squad	\$25,500
Middletown Volunteer Rescue Squad	\$25,500
Reynolds Store Rescue Squad	\$22,950
Stephens City Rescue Squad	\$25,500
Roundhill Rescue Squad	\$25,500
Gainesboro Rescue Squad	\$25,500
Gore Rescue Squad	\$25,500
Star Tannery Rescue Squad	\$22,950
Total	\$2,574,808

*includes rent payment

Real Estate Tax Comparison of Neighboring Counties and Cities



Eligible Students for Free or Reduced Price Meals			
Year	% Reduce	% Free	Total F/R %
2011	6.70%	25.80%	32.50%
2010	5.99%	24.89%	30.88%
2009	6.43%	22.22%	28.65%
2008	6.87%	18.02%	24.89%
2007	6.36%	16.30%	22.66%

Locality Statistical Comparison
Per Capita (2010)

	<u>Frederick</u>	<u>Rockingham</u>	<u>Fauquier</u>	<u>Augusta</u>	<u>Winchester City</u>
General Government	78.06	50.14	151.78	46.98	132.92
Judicial Administration	48.19	42.84	74.11	27.37	115.53
Public Safety	335.88	222.66	344.74	250.96	882.23
Public Works	115.60	68.57	197.70	42.76	398.97
Health/Welfare	153.22	224.41	276.79	266.04	363.40
Education	1,766.43	1,539.63	1,846.75	1,460.75	1,900.56
Parks, Rec. & Cultural	70.74	33.58	73.83	35.69	133.99
Community Development	27.63	58.63	67.37	20.02	65.99

Source: Commonwealth of Virginia Comparative Report of Local Government Revenues and Expenditures (Exhibit C)

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 3 Cents	R/E Tax Increase SCENARIO E 5 Cents	R/E Tax Increase SCENARIO F 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
			61	103	206

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)



Frederick County Public Schools

... to ensure all students an excellent education

Superintendent of Schools

sovined@frederick.k12.va.us

DATE: January 11, 2012

TO: John R. Riley, County Administrator

FROM: David T. Sovine, Superintendent

SUBJECT: School Budget Information for the January County Finance Meeting

As requested by the finance committee at their December meeting, provided herein is a list of the major changes to the school division operations over the last three years, and a brief summary of the budget known and unknown issues. My proposed budget for FY2013 will be presented to the School Board on January 24, and a joint meeting is planned with the Board of Supervisors for the following day. At those times, more detailed information will be available.

Historical Information	Change from FY09 to FY12
Number of students	122 more (12,913 to 13,035)
Number of staff	41 less (2,035 to 1,993)
Operating Budget	\$7.8 million less (\$135 m to \$127.2 m)
Federal stimulus money - ARRA (<i>American Recovery and Reinvestment Act</i>)	\$11.8 million helped with FY10 and FY11
Federal stimulus money - EJF (<i>Education Jobs Fund</i>)	\$2.7 million helped with FY12
Temporary state money - one-time supplement	\$1 million helped with FY12
Temporary expenditure relief in VRS payments	Over \$7 million in relief used to sustain jobs
Salaries	No increase in salary scales since July 2008
Health insurance	Employer contribution dropped to a lower plan
Program changes / budget reductions	<ul style="list-style-type: none"> • Implemented pay to participate fee for athletics • Increased student parking fees • Reduced middle school sports program • Eliminated 9th grade sports teams • Reduced instructional funding to schools • Eliminated local funding of school buses • Reduced local funding of technology • Increased class sizes at all levels

Budget Known & Unknown Factors	Fiscal Year 2013
Number of students	121 more (13,035 to 13,156)
Loss of temporary federal funds	\$2.7 million less
Additional state revenue per Governor's proposal	\$3.5 million more
VRS payment per Governor's proposal	\$4.9 million more
Health insurance	Possible double digit increase
Program changes / budget reductions	<ul style="list-style-type: none"> • Further downsizing of staff <ul style="list-style-type: none"> ○ Voluntary severance program ○ Reassignment of staff ○ Minimize <i>involuntary</i> severances • Further increases in class sizes at all levels • Additional reduction in instructional funding to schools
Textbook Adoptions	Required adoptions for certain subjects
Restoration of buses and technology funding	Operational increases needed

In preparing the proposed budget for FY13, priority consideration is to downsize with minimal or no involuntary separations, to preserve our programs as best possible, to prevent deferring normal operational costs to future years as best possible, and to set the stage for recovery and board priorities. Additional and sustainable revenue sources will be necessary to support recurring, long term initiatives.

At the finance committee meeting next Wednesday, I will be able to elaborate a bit further on these items. Thank you for the opportunity to share this information with you.



**Preliminary Information based on Governor's Proposed Budget
School Operating Fund
Fiscal Year 2013 Budget**

	FY2012	FY2013 Projected	Change over FY2012
Estimated Enrollment	13,115	13,156	
Estimated Average Daily Membership	13,010	13,051	

1 Projected Revenue

a State revenue	60,800,814	64,329,554	3,528,740
b Federal revenue	8,751,088	5,922,189	(2,828,899)
c Other miscellaneous funding	1,049,386	1,252,320	202,934
d Local revenue from the governing body	56,637,668	56,637,668	-
e Total School Operating Fund Revenues	\$ 127,238,956	\$ 128,141,731	\$ 902,775

2 Expenditures

a Maintain existing staff and operations			(936,053)
b Retirement rate increase			4,907,628
c Health insurance increase			973,000
d Buses and technology			430,805
e Total School Operating Fund Expenditures			\$ 5,375,380

No salary increase, pay scale change, additional wages included.

3 Projected Shortfall based on Governor's budget..... **\$ (4,472,605)**

4 Considerations in preparing for FY13

- a Downsize with minimal or no involuntary separations
- b Preserve programs as best possible
- c Prevent deferring normal operational costs to future years as best possible
- d Set the stage for recovery and board priorities

5 Actions taken to close the shortfall

- a Voluntary severance initiative
- b Reassignments as possible

Results not final yet

6 Actions NOT desired

- a Reduce buses and technology again
- b Involuntary separations and attrition

Additional revenue needed to prevent these actions

7 Efforts Needed

- a Salary increase and scale enhancements

Additional revenue needed to provide for salary increase

8 Notable Items

Operating on \$7.8 million less today than 3 years ago
 Less employees today than FY09 and further downsizing coming while serving more students
 4th year of same salary
 Program changes made increased class sizes, reduced funding to instructional programs, parents paying more
 More program changes to occur further increases in class sizes, reductions to instructional program offerings

FY 2012 YEAR-TO-DATE TRANSFER REPORT
FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2011-07-01	ECONOMIC DEVELOPMENT COMMISSION ECONOMIC DEVELOPMENT COMMISSION	CORR. BUDGET P/T HELP	81020 1005	000 000	OVERTIME	36,592.00
			81020 1003	000 000	PART TIME/EXTRA HELP	36,592.00
2011-07-15	GENERAL OPERATING FUND GENERAL OPERATING FUND	INCREASE IN VACO DUES	11010 3095	000 000	MAINTENANCE SERVICE CONTRACTS DUES AND ASSOC. MEMBERSHIPS	227.00
			11010 5801	000 000		227.00
2011-07-27	INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY	IT RESTRUCTURING	12200 1001	000 027	PC TECHNICIAN	28,132.00
			12200 1001	000 021	NETWORK TECHNICIAN	41,582.00
			12200 2005	000 000	HOSPITAL/MEDICAL PLANS	5,605.00
			12200 1001	000 058	BUSINESS ANALYST	75,319.00
2011-07-28	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	MAINTENANCE WARRANTY CONT	13010 3004	000 001	REPAIR AND MAINTENANCE-EQUIP. MAINTENANCE SERVICE CONTRACTS	67.99
			13010 3005	000 000		67.99
2011-08-01	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
2011-08-01	COMMONWEALTH'S ATTORNEY COMMONWEALTH'S ATTORNEY	RECLASS POSITION	22010 1003	000 001	INVESTIGATOR P/T	55,990.00
			22010 1001	000 012	ADMINISTRATIVE INVESTIGATOR	55,990.00
2011-08-02	OTHER OTHER	POSTAGE MACHINE RENTAL	12240 5415	000 000	OTHER EXPENSES	600.00
			12240 9001	000 000	LEASE/RENT OF EQUIPMENT	600.00
2011-08-10	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	MAINTENANCE SERVICES CONT	13010 3004	000 001	REPAIR AND MAINTENANCE-EQUIP.	391.39
			13010 3005	000 000	MAINTENANCE SERVICE CONTRACTS	391.39
2011-08-11	PUBLIC SAFETY COMMUNICATIONS PUBIC SAFETY COMMUNICATIONS	INTERNET ACCESS	35060 5204	000 000	POSTAGE AND TELEPHONE	2,000.00
			35060 5299	000 000	INTERNET ACCESS	2,000.00
2011-08-15	COMMISSIONER OF THE REVENUE REASSESSMENT/BOARD OF ASSESSORS	CAMRA ANNUAL RENEWAL	12090 3010	000 000	OTHER CONTRACTUAL SERVICES	175.00
			12100 3010	000 000	OTHER CONTRACTUAL	175.00
2011-08-16	SHERIFF SHERIFF	DARE SUPPLIES	31020 5401	000 000	OFFICE SUPPLIES	1,075.49
			31020 5413	000 001	DRUG PROGRAM	1,075.49
2011-08-17	SHERIFF SHERIFF	CONNECTIVITY FEE	31020 5401	000 000	OFFICE SUPPLIES	2,000.00
			31020 5299	000 000	INTERNET ACCESS	2,000.00
2011-08-17	FIRE AND RESCUE FIRE AND RESCUE	CONNECTIVITY THROUGH FCPS	35050 5204	000 000	POSTAGE AND TELEPHONE	2,000.00
			35050 5299	000 000	INTERNET ACCESS	2,000.00
2011-08-29	SHERIFF SHERIFF	COMPUTER PROGRAM FOR GANG	31020 5401	000 000	OFFICE SUPPLIES	1,236.03
			31020 5413	000 005	2008 GANG TASK FORCE GRANT	1,236.03
2011-08-29	MANAGEMENT INFORMATION SYSTEMS MANAGEMENT INFORMATION SYSTEMS	YEARLY INTERNET CONNECTIO	12220 3005	000 000	MAINTENANCE SERVICE CONTRACTS	6,000.00
			12220 5299	000 000	INTERNET ACCESS	6,000.00
2011-09-01	COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE	PROMOTION	12090 1001	000 062	ASSESSOR II	1,987.27
			12090 1001	000 066	TAX EXAMINER I	1,709.16
			12090 1001	000 064	SECRETARY III	1,442.64
			12090 1001	000 003	ACCOUNT CLERK I	5,139.07
2011-09-02	FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE	RECONCILE PERSONNEL LINE	35050 1001	000 001	FIRE & RESCUE CAPTAIN	1,335.00
			35050 1001	000 004	FIRE/RESCUE SPECIALIST	1,335.00
			35050 1001	000 001	FIRE & RESCUE CAPTAIN	3,554.00
			35050 1001	000 013	FIREFIGHTER	3,554.00
			35050 1001	000 001	FIRE & RESCUE CAPTAIN	3,523.00
			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 SPECIALIST	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 - OF 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 GENERATO	43040 3004 000	003	001	REPAIR AND MAINTENANCE - BUILD REPAIR AND MAINTENANCE - EQUIP	756.00- 756.00
2011-09-27	CLERK OF THE CIRCUIT COURT CLERK OF THE CIRCUIT COURT	MILEAGE	21060 5401 000	000	000	OFFICE SUPPLIES TRAVEL	12.08- 12.08
2011-09-28	INSPECTIONS INSPECTIONS	OVERTIME	34010 3002 000	000	000	PROFESSIONAL SERVICES-OTHER OVERTIME	23.42- 23.42
2011-10-01	SHERIFF SHERIFF	GANG FORCE PURCHASE	31020 5413 000	005	000	2008 GANG TASK FORCE GRANT OFFICE SUPPLIES	5,998.00- 5,998.00
2011-10-17	GENERAL OPERATING FUND GENERAL OPERATING FUND	LEXIS NEXIS SUBSCRIPTIONS	11010 3004 000	002	000	REPAIRS AND MAINTENANCE BOOKS AND SUBSCRIPTIONS	121.00- 121.00
2011-10-19	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	MICROMAIN SOFTWARE UPGRAD	43040 3005 000	005	000	MAINTENANCE SERVICE CONTRACTS PROFESSIONAL SERVICES-OTHER	440.00- 440.00
2011-10-24	PARKS MAINTENANCE PARKS MAINTENANCE	NAT. PLAYGROUND SAFETY RE	71030 5204 000	000	000	POSTAGE & TELEPHONE TRAVEL	247.19- 247.19
2011-10-24	SHERIFF SHERIFF	PRISONER TRANSPORTS/EXTRA	31020 5410 000	000	000	UNIFORMS AND WEARING APPAREL TRAVEL - EXTRADITION/TRANSPORTS	4,200.00- 4,200.00
2011-11-01	FIRE AND RESCUE FIRE AND RESCUE	RECLASSIFICATION	35050 1001 000	061	003	FIRE & RESCUE LIEUTENANT FIRE/RESCUE TECHNICIAN	6,402.59 6,402.59-
2011-11-07	HUMAN RESOURCES HUMAN RESOURCES	SUBSCRIPTION TO HR LAWS.C	12030 3007 000	000	000	ADVERTISING BOOKS AND SUBSCRIPTIONS	950.00- 950.00
2011-11-08	SHERIFF SHERIFF	PRISONER TRANSPORTS	31020 3004 000	002	001	REPAIR AND MAINTENANCE-VEHICLE TRAVEL - EXTRADITION/TRANSPORTS	5,000.00- 5,000.00
2011-11-08	SHERIFF SHERIFF	TRAVEL/REGISTRATION	31020 3004 000	002	000	REPAIR AND MAINTENANCE-VEHICLE TRAVEL	1,000.00- 1,000.00
2011-11-17	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	MEMBERSHIP FEE	13010 5506 000	000	000	TRAVEL DUES AND ASSOC. MEMBERSHIPS	35.00- 35.00
2011-11-17	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	11/8/11 VA GEN ELECTION	13010 3007 000	000	000	ADVERTISING OTHER CONTRACTUAL SERVICES REPAIR AND MAINTENANCE-EQUIP. OTHER CONTRACTUAL SERVICES	500.00- 500.00 900.00- 900.00
2011-11-23	PUBLIC SAFETY COMMUNICATIONS PUBLIC SAFETY COMMUNICATIONS	WEATHER SUBSCRIPTION	35060 5204 000	000	000	POSTAGE AND TELEPHONE CONTRACTUAL SERVICES	1,500.00- 1,500.00
2011-11-29	FIRE AND RESCUE FIRE AND RESCUE	PORTION IPRISM PROXY SERV	35050 5413 000	000	000	OTHER OPERATING SUPPLIES MAINTENANCE SERVICE CONTRACTS	673.18- 673.18
2011-12-01	COMMONWEALTH'S ATTORNEY COMMONWEALTH'S ATTORNEY	Laserfiche Scanner To Cor	22010 8007 000	000	000	INTEGRATED TECHNOLOGY EQUIPMENT OTHER OPERATING SUPPLIES	4,000.00- 4,000.00
2011-12-15	GENERAL OPERATING FUND GENERAL OPERATING FUND	LEXIS NEXIS SUBSCRIPTIONS	11010 3004 000	002	000	REPAIRS AND MAINTENANCE BOOKS AND SUBSCRIPTIONS	500.00- 500.00
2011-12-15	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	OLD GAINESBORO SCHOOL SEC	43040 5401 000	000	006	OFFICE SUPPLIES POSTAGE AND TELEPHONE-GAINESBORO	600.00- 600.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2011-12-15	PARKS MAINTENANCE PARKS MAINTENANCE	PESTICIDE APPLICATORS REC	71030	5204 000 000	POSTAGE & TELEPHONE	75.00
			71030	5506 000 000	TRAVEL	75.00
2011-12-15	SHERIFF SHERIFF	PRINTING TRAFFIC SUMMONSE	31020	5409 000 000	POLICE SUPPLIES	1,800.00
			31020	3006 000 000	PRINTING AND BINDING	1,800.00
2011-12-16	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	MACHINE TECHNICIAN BILL	13010	5204 000 000	POSTAGE AND TELEPHONE	546.90
			13010	3010 000 000	OTHER CONTRACTUAL SERVICES	546.90
2012-01-03	HUMAN RESOURCES HUMAN RESOURCES	YEARS OF SERVICE AWARDS 2	12030	5413 000 000	OTHER OPERATING SUPPLIES	4,500.00
			12030	5415 000 000	OTHER EXPENSES	4,500.00
2012-01-04	COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE	MOVE FROM BOLDUC SALARY T	12090	1001 000 047	ACCOUNT CLERK IV	8,506.00
			12090	1005 000 000	OVERTIME	8,506.00
2012-01-04	JUVENILE AND DOMESTIC COURT JUVENILE AND DOMESTIC COURT	UNIFORMS EXPENSE	21050	5411 000 000	BOOKS AND SUBSCRIPTIONS	4.00
			21050	5410 000 000	UNIFORMS AND WEARING APPAREL	4.00
2012-01-06	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS	MACHINE TECHNICIAN EXPENS	13010	5204 000 000	POSTAGE AND TELEPHONE	693.30
			13010	3010 000 000	OTHER CONTRACTUAL SERVICES	693.30
2012-01-09	TREASURER TREASURER	ADVERTISING FOR SALE OF D	12130	5204 000 000	POSTAGE AND TELEPHONE	3,000.00
			12130	3007 000 000	ADVERTISING	3,000.00
2012-01-09	GENERAL OPERATING FUND COUNTY ADMINISTRATOR	VLGMA DUES	11010	5408 000 000	VEHICLE TIRES AND PARTS	150.00
			12010	5801 000 000	DUES AND ASSOC. MEMBERSHIPS	150.00
2012-01-10	COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE	MOVE FUNDS FROM OVERTIME	12090	1005 000 000	OVERTIME	18,961.84
			12090	1003 000 000	PART TIME/EXTRA HELP	18,961.84
2012-01-11	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	ASBESTOS ABATEMENT AT OLD	43040	3004 000 003	REPAIR AND MAINTENANCE - BUILD	4,000.00
			43040	3002 000 000	PROFESSIONAL SERVICES-OTHER	4,000.00
2012-01-11	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	REPAIRS TO EMERGENCY GENE	43040	3004 000 003	REPAIR AND MAINTENANCE - BUILD	2,044.60
			43040	3004 000 001	REPAIR AND MAINTENANCE - EQUIP	2,044.60

*** END OF REPORT ***

County of Frederick, VA
Report on Unreserved Fund Balance
January 13, 2012

Unreserved Fund Balance, Beginning of Year, July 1, 2011	23,983,749
 Prior Year Funding & Carryforward Amounts	
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)
 Other Funding / Adjustments	
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)
IT Project - Phase I	(169,557)
Sheriff laptops	(319,636)
Return FY11 VJCCCA funds	(8,500)
	(535,911)
 Fund Balance, January 13, 2012	 <u>22,703,895</u>

County of Frederick
General Fund
December 31, 2011

ASSETS	FY12 12/31/11	FY11 12/31/10	Increase (Decrease)	Notes:
Cash and Cash Equivalents	29,154,291.96	26,942,820.39	2,211,471.57	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	3,568,781.92	3,323,449.73	245,332.19	
Sireelights	2,129.63	1,366.14	763.49	
Commonwealth, Federal, 45 day Taxes	52,531.59	80,989.89	(28,458.30)	
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00	
Prepaid Postage	2,965.30	5,930.62	(2,965.32)	
GL controls (est.rev / est. exp)	(5,691,766.16)	(10,174,016.03)	4,482,249.87	(1) Spreadsheet Attached
TOTAL ASSETS	27,825,428.47	20,917,034.97	6,908,393.50	
LIABILITIES				
Accrued Liabilities	625,903.79	145,582.31	480,321.48	Health insurance increased \$480,321.48 and includes administrative fees, claims and the 1/12 employer
Performance Bonds Payable	1,570,663.78	1,008,885.52	561,978.26	portion for W-2 reporting.
Taxes Collected in Advance	94,004.51	104,159.48	(10,154.97)	
Deferred Revenue	3,604,148.52	3,353,983.42	250,165.10	Taxes increased \$245,332.19, street lights increased \$763.49, misc. charges decreased \$9,966.79, veh. lic. pd. in advance increased \$13,984.21, dog tags increased \$262.00, and decals decreased \$210.00.
TOTAL LIABILITIES	5,894,920.60	4,612,610.73	1,282,309.87	
EQUITY				
Fund Balance Reserved:				
Encumbrances General Fund	200,867.71	199,422.78	1,444.93	(2) List Attached
Conservation Easement	1,635.00	0.00	1,635.00	
Peg Grant	82,948.40	0.00	82,948.40	
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	734,939.23	0.00	
Employee Benefits	93,120.82	93,120.82	0.00	
Courthouse ADA Fees	75,601.48	21,297.70	54,303.78	
Historical Markers	17,177.73	17,092.69	85.04	
Transportation Reserve	438,300.00	438,300.00	0.00	
Animal Shelter	309,579.84	285,261.27	14,318.57	
Proffers	2,240,089.10	2,334,456.84	(94,367.74)	(3) Attached Information
Economic Development	687.01	687.01	0.00	
Star Fort Fees	4,261.53	8,306.68	(4,045.15)	
VDOT Revenue Sharing	436,270.00	436,270.00	0.00	
Undesignated Adjusted Fund Balance	17,294,080.39	11,724,319.59	5,569,760.80	
TOTAL EQUITY	21,930,507.87	16,304,424.24	5,626,083.63	
TOTAL LIAB. & EQUITY	27,825,428.47	20,917,034.97	6,908,393.50	

Fund Balance Adjusted	
Beginning Balance 12/31/11	23,032,030.70
Revenue 12/11	56,781,915.30
Expenditures 12/11	(24,574,437.48)
Transfers 12/11	(37,945,428.13)
12/11 Adjusted Fund Balance	17,294,080.39

*1 Transfers include School Operating, Debt Service and Special Grants and total \$35,970,524.
County Debt Service reflects Public Service and Animal Shelter wire and Operational Transfers for \$272,817.

(1) GL Controls	FY12	FY11	Incl/Decrease)
Est.Revenue	121,704,147	122,439,418	-735,271
Appropriations	-55,852,686	-57,456,146	1,603,460
Est.Tr.to Other fdis	-71,744,095	-75,356,710	3,612,615
Encumbrances	200,868	199,423	1,445
	-5,691,766	-10,174,015	4,482,249

(2) General Fund Purchase Orders

Outstanding Balance@12/31/11

DEPARTMENT	Amount	Description
Comm.Attorney	3,999.00	Scanner
Fire & Rescue	14,610.00	Uniforms
	6,750.23	Scott SCBA Parts
	4,892.50	Chemicals
Parks	6,999.00	Tile Replacement&Coping
	6,783.00	T-Shirts
	6,440.00	Engine for Ford 1710 Tractor
	136,995.00	Sherando Restroom Renovation
Public Safety	4,024.00	Batteries&Installation for Microwave System at all Tower Sites
Sheriff	2,399.80	Video Responders
	4,212.60	Ammunition
Treasurer	2,762.58	(4) Dell Optiplex PC Systems
Total	200,867.71	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance@12/31/11	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	767,572.19

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 December 31, 2011

REVENUES:	Appropriated	FY12 12/31/11 Actual	Budget Variance	FY11 12/31/10 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	34,910,328.26	(45,174,671.74)	34,699,283.26	211,045.00 (1) Spreadsheet Attached
Other local taxes	25,632,609.00	8,456,660.14	(17,175,948.86)	8,385,463.74	71,196.40 (2) Spreadsheet Attached
Permits & Privilege fees	1,229,649.00	505,994.57	(723,654.43)	466,554.06	39,440.51 (3) Spreadsheet Attached
Revenue from use of money and property	875,962.00	143,746.93	(732,215.07)	74,092.60	69,654.33 (4) Spreadsheet Attached
Charges for Services	2,307,751.00	1,115,582.34	(1,192,168.66)	1,096,210.06	19,372.28
Miscellaneous	1,135,511.35	201,579.96	(933,931.39)	166,016.17	35,563.79
Recovered Costs	1,783,842.00	646,544.36	(1,137,297.64)	916,519.29	(269,974.93) (5) Spreadsheet Attached
Intergovernmental:					
Commonwealth	8,349,584.00	10,724,975.79	2,375,391.79	10,623,146.39	101,829.40 (6) Spreadsheet Attached
Federal	304,238.60	76,502.95	(227,735.65)	843,793.12	(767,290.17) (7) Spreadsheet Attached
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	121,704,146.95	56,781,915.30	(64,922,231.65)	57,271,078.69	(489,163.39)
EXPENDITURES:					
2 General Administration	8,202,421.44	3,453,425.77	4,748,995.67	4,354,104.68	(900,678.91)
Judicial Administration	2,064,378.54	900,744.71	1,163,633.83	957,786.22	(57,041.51)
Public Safety	24,198,773.90	12,053,416.02	12,145,357.88	11,634,693.25	418,722.77
Public Works	4,054,002.90	1,643,139.45	2,410,863.45	1,590,791.48	52,347.97
Health and Welfare	7,098,184.00	3,218,992.43	3,879,191.57	3,026,691.05	192,301.38
Education	56,493.00	28,246.50	28,246.50	28,246.50	0.00
Parks, Recreation, Culture	5,250,165.71	2,448,655.96	2,801,509.75	2,629,776.25	(181,120.29)
Community Development	1,787,806.55	827,816.64	0.00	1,336,087.83	(508,271.19)
TOTAL EXPENDITURES	52,712,226.04	24,574,437.48	28,137,788.56	25,558,177.26	(983,739.78) (8) Information Attached
OTHER FINANCING SOURCES (USES):					
Operating transfers from / to	74,884,554.78	37,945,428.13	36,939,126.65	40,337,392.20	(2,391,964.07) (9) Spreadsheet Attached
Excess (deficiency) of revenues & other sources over expenditures & other uses	(5,892,633.87)	(5,737,950.31)		(8,624,490.77)	(2,886,540.46)
Fund Balance per General Ledger		23,032,030.70		20,348,810.36	2,683,220.34
Fund Balance Adjusted to reflect Income Statement @12/31/11		17,294,080.39		11,724,319.59	5,569,760.80

(1) General Property Taxes	FY12	FY11	Increase/Decrease
Real Estate Taxes	19,985,814	20,135,039	-149,225
Public Services	685,750	995,469	-309,719
Personal Property	13,672,459	13,138,263	534,196
Penalties and Interest	383,269	316,291	66,978
Credit Card Chgs./Definq./Advertising	-6,111	-3,642	-2,469
Adm. Fees For Liens&Distress	189,146	117,863	71,283
	34,910,328	34,699,283	211,045

(2) Other Local Taxes	FY12	FY11	Increase/Decrease
Local Sales and Use Tax	3,452,153.56	3,239,897.08	212,256.48
Communications Tax	451,028.75	485,314.23	(34,285.48)
Utility Taxes	1,049,212.14	1,148,018.68	-98,806.54
Business Licenses	827,296.58	915,250.27	-87,953.69
Auto Rental Tax	54,531.77	32,156.07	22,375.70
Motor Vehicle Licenses Fees	352,377.14	315,457.35	36,919.79
Recordation Taxes	494,887.36	552,960.07	-58,072.71
Meals Tax	1,559,174.01	1,492,990.96	66,183.05
Lodging Tax	194,633.04	185,595.25	9,037.79
Street Lights	17,372.58	15,379.32	1,993.26
Star Fort Fees	3,993.21	2,444.46	1,548.75
Total	8,456,660.14	8,385,463.74	71,196.40

(3) Permits & Privileges	FY12	FY11	Increase/Decrease
Dog Licenses	25,470.00	23,411.00	2,059.00
Land Use	4,318.00	11,325.00	-7,007.00
Transfer Fees	1,142.10	1,313.10	-171.00
Development Review Fees	60,284.00	122,108.56	-61,824.56
Building Permits	287,405.74	232,094.46	55,311.28
2% State Fees	2,842.98	2,837.69	5.29
Electrical Permits	52,674.00	20,199.00	32,475.00
Plumbing Permits	15,745.00	4,585.00	11,160.00
Mechanical Permits	35,367.75	22,135.25	13,232.50
Sign Permits	1,430.00	1,650.00	-220.00
Permits for Commercial Burning	25.00	75.00	-50.00
Explosive Storage Permits	200.00	200.00	0.00
Blasting Permits	90.00	150.00	-60.00
Land Disturbance Permits	18,100.00	24,120.00	-6,020.00
Septic Haulers Permit	300.00	0.00	300.00
Sewage Installation License	100.00	300.00	-200.00
Transfer Development Rights	500.00	50.00	450.00
Total	505,994.57	466,554.06	39,440.51

(4) Revenue from use of Money Property	FY12	FY11	Increase/Decrease
	115,196.10	64,198.67	50,997.43 *1
	28,550.83	9,893.93	18,656.90
	143,746.93	74,092.60	69,654.33

*1 The investment rate for LCIP @12/31/11 was .14%

	FY12	FY11	Increase/Decrease
Page 3 December 31, 2011			
(5) Recovered Costs			
Recovered Costs Treas. Office	42,202.57	-	42,202.57
Worker's Comp	600.00	550.00	50.00
Purchasing Card Rebate	93,020.92	-	93,020.92
Reimbursement Circuit Court	11,115.16	6,121.82	4,993.36
Public Works Cleanup	-	250.00	-250.00
Clarke County Container Fees	24,188.76	30,581.25	-6,392.49
City of Winchester Container Fees	5,882.71	14,766.69	-8,883.98
Refuse Disposal Fees	23,896.60	38,821.59	-14,924.99
Recycling Revenue	41,401.49	30,979.04	10,422.45
Sheriff Restitution	-	20.00	-20.00
Fire&Rescue Merchandise (Resale)	-	198.25	-198.25
Container Fees Bowman Library	709.20	909.83	-200.63
Restitution Victim Witness	372.00	1,063.87	-691.87
Reimb. of Expenses Gen. District Court	13,105.43	12,675.32	430.11
Reimb. Public Works Salaries	20,465.20	-	20,465.20
Reimb. of Expenses J&D Court	2,814.15	3,077.08	-262.93
Winchester EDC	36,000.00	72,000.00	-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	-	-50.00	50.00
Reimbursement Elections	4,631.59	-	4,631.59
Westminster Canterbury Lieu of Tax	12,260.55	13,086.20	-825.65
Reimbursement Street Signs	-	648.00	-648.00
Grounds Maint. Frederick Co., Schools	80,101.74	53,961.37	26,140.37
Reimb. NW Works	-	388,941.00	-388,941.00
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	57,000.00	-51,779.50
Fire School Programs	15,231.47	15,039.64	191.83
Proffer Sovereign Village	10,976.19	-	10,976.19
Proffer Lynnhaven	27,026.48	20,269.86	6,756.62
Proffer Redbud Run	70,994.00	90,356.00	-19,362.00
Clerks Reimbursement to County	6,900.30	6,066.93	833.37
Proffer Village at Harvest Ridge	-	1,539.00	-1,539.00
Proffer Snowden Bridge	45,308.44	6,176.32	39,132.12
Sheriff Reimbursement	12,398.02	500.00	11,898.02
Proffer Cedar Meadows	-	4,881.00	-4,881.00
Proffer Westbury Commons	-	2,000.00	-2,000.00
Total	646,544.36	916,519.29	-269,974.93

(6) Commonwealth Revenue	12/31/11		12/31/10		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.	195,382.32	161,504.11			33,878.21
Shared Expenses Sheriff	984,898.63	979,061.29			5,837.34
Shared Expenses Comm.of Rev.	64,678.07	83,584.96			-18,906.89
Shared Expenses Treasurer	60,749.23	63,277.40			-2,528.17
Shared Expenses Clerk	170,636.70	162,871.58			7,765.12
Public Assistance Grants	1,965,928.46	1,801,486.18			164,442.28
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
Recycling Grant	-	6,060.00			-6,060.00
DMV Grant Funding	17,501.71	5,353.64			12,148.07
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	141,185.39	117,007.15			24,178.24
Spay/Neuter Assistance State	218.28	422.35			-204.07
State Reimbursement EDC	-	200,000.00			-200,000.00
Wireless 911 Grant	13,968.13	15,672.24			-1,704.11
State Forfeited Asset Funds	24,573.98	3,369.68			21,204.30
VA Dept of Health Biosolids	5,591.12	3,264.50			2,326.62
Victim Witness Commonwealth	25,055.75	24,564.50			491.25
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	10,724,975.79	10,623,146.39			101,829.40

County of Frederick
General Fund
December 31, 2011

Income Statement

(7) Federal Revenue	FY12	FY11	Increase/Decrease
CDB Grant Planning	-	683,939.80	(683,939.80)
Federal Forfeited Assets	16,872.76	4,081.31	12,791.45
Housing Illegal Aliiens Federal	23,988.00	54,760.00	(30,772.00)
Federal Grants Sheriff	35,642.19	101,012.01	(65,369.82)
Total	76,502.95	843,793.12	(767,290.17)

(8) Expenditures

The year to date expenditures for FY12 decreased \$983,739.78 compared to the same time period in FY11. The **General Administration** decrease of \$900,678.91 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$418,722.77. 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 from proffer funds. The County local share for the Jail increased \$172,340.50 this fiscal year. **Public Works** increased \$52,347.97 and includes a cost of \$49,110.00 for climate control in **NIT. Parks and Recreation** decreased \$181,120.29 due to the construction in FY11 of the Sherando pedestrian/bikeway trail. **Community Development** decreased \$508,271.19 as a result of \$550,000.00 for economic incentive in the previous year. **Transfers** decreased \$2,391,964.07 in total. Included is a decrease of \$287,963.40 for School Operating in carry forward funds and \$2,300,000.00 for School Construction. Increases were \$41,499.49 for the School Special Grants, \$41,951.11 for the County Debt Service and Operational Transfers of \$327,797.73 that include funds for employer one-time payments.

(9) Transfers decreased \$2,391,964.07	FY12	FY11	Increase/Decrease
Fringe Benefits(Insurance)	0.00	-547.48	547.48
School Operating	28,747,083.14	29,035,046.54	-287,963.40
School Debt Service	7,313,075.50	7,313,075.50	0.00
School Construction	0.00	2,300,000.00	-2,300,000.00
School Special Grants Fund	41,499.19	0.00	41,499.19
Debt Service County	1,310,639.75	1,268,688.64	41,951.11
Operational Transfers	533,130.55	421,129.00	112,001.55
Total	37,945,428.13	40,337,392.20	-2,391,964.07

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 December 31, 2011

ASSETS	FY2012 <u>12/31/11</u>	FY2011 <u>12/31/10</u>	Increase (Decrease)
Cash	4,533,744.96	4,300,356.98	<u>233,387.98</u>
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>(674,768.18)</u>	<u>(1,101,111.00)</u>	<u>426,342.82</u>
TOTAL ASSETS	<u>3,859,210.13</u>	<u>3,199,245.98</u>	<u>659,964.15</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>1,871,308.00</u>	<u>1,932,540.10</u>	<u>(61,232.10)</u>
TOTAL LIABILITIES	<u>1,871,308.00</u>	<u>1,932,540.10</u>	<u>(61,232.10)</u>
EQUITY			
Fund Balance			
Reserved		9,095.00	5,908.32
Encumbrances	15,003.32		
Undesignated		<u>1,257,610.88</u>	<u>715,287.93</u>
Fund Balance	<u>1,972,898.81</u>	<u>1,266,705.88</u>	<u>721,196.25</u>
TOTAL EQUITY	<u>1,987,902.13</u>	<u>1,266,705.88</u>	<u>721,196.25</u>
TOTAL LIABILITY & EQUITY	<u>3,859,210.13</u>	<u>3,199,245.98</u>	<u>659,964.15</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
 12/31/2011

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	12/31/11		Budget		12/31/10		YTD Actual	
	Appropriated	Actual	Variance	Variance	Actual	Variance	Actual	Variance
Interest	-	4,166.47	4,166.47		4,782.57		4,782.57	(616.10)
Work Release Fees	414,064.00	173,787.55	(240,276.45)		190,515.82		190,515.82	(16,728.27)
Prisoner Fees Other Localities	0.00	0.00	0.00		1,414.29		1,414.29	(1,414.29)
Federal Bureau Of Prisons	0.00	725.00	725.00		0.00		0.00	725.00
Local Contributions	5,162,154.00	3,454,853.50	(1,707,300.50)		3,046,188.52		3,046,188.52	408,664.98
Miscellaneous	15,000.00	21,213.12	6,213.12		8,160.24		8,160.24	13,052.88
Phone Commissions	90,000.00	44,438.08	(45,561.92)		35,938.58		35,938.58	8,499.50
Food & Staff Reimb. Juv.Det.Ctr.v.Det.Ctr.	102,000.00	37,767.88	(64,232.12)		33,858.64		33,858.64	3,909.24
Elec.Monitoring Part.Fees	70,000.00	22,399.04	(47,600.96)		19,279.27		19,279.27	3,119.77
Share of Costs Commonwealth	1,013,820.00	227,389.00	(786,431.00)		261,269.41		261,269.41	(33,880.41)
Medical & Health Reimb.	50,000.00	22,929.52	(27,070.48)		23,557.70		23,557.70	(628.18)
Employees Meals Supplements	500.00	220.00	(280.00)		333.75		333.75	(113.75)
Recovered Costs Operating Reserves	63,952.00	0.00	(63,952.00)		140,100.94		140,100.94	(140,100.94)
Shared Expenses CFW Jail	4,995,153.00	2,149,787.94	(2,845,365.06)		2,167,635.70		2,167,635.70	(17,847.76)
State Grants	249,551.00	71,190.00	(178,361.00)		14,203.00		14,203.00	56,987.00
DOC Contract Beds	0.00	9,588.00	9,588.00		5,716.00		5,716.00	3,872.00
Transfer from General Fd.	3,733,510.00	1,866,755.00	(1,866,755.00)		1,694,414.50		1,694,414.50	172,340.50
TOTAL REVENUES	15,959,704.00	8,107,210.10	(7,852,493.90)		7,647,368.93		7,647,368.93	459,841.17
EXPENDITURES:	16,488,944.00	8,159,200.45	8,329,743.55		7,775,746.78		7,775,746.78	383,453.67
Excess(Deficiency)of revenues over expenditures		(51,990.35)			(128,377.85)		(128,377.85)	76,387.50
FUND BALANCE PER GENERAL LEDGER		2,024,889.16			1,385,988.73		1,385,988.73	638,900.43
Fund Balance Adjusted To Reflect Income Statement@12/31/11		1,972,898.81			1,257,610.88		1,257,610.88	715,287.93

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

Balance Sheet

Cash-

Cash increased \$233,387.98 due to an increase in revenue over expenditures and fund balance.

Current Unrecorded Accounts Receivable- FY2012

Prisoner Billing: 33,174.79

Compensation Board Reimbursement 12/11 438,393.51

Total 471,568.30

County of Frederick
Fund 12 Landfill
December 31, 2011

ASSETS	FY2012 <u>12/31/11</u>	FY2011 <u>12/31/10</u>	Increase (Decrease)
Cash	29,038,225.68	30,727,045.91	(1,688,820.23) See attached notes
Receivables:			
Accounts Receivable		497,982.61	23,689.77
Fees	521,672.38	76.00	1,565.64
Accounts Receivable Other	1,641.64	(84,000.00)	0.00
Allow.Uncollectible Fees	(84,000.00)		
Fixed Assets	39,719,334.39	36,573,330.32	3,146,004.07
Accumulated Depreciation	(19,781,833.70)	(18,308,937.55)	(1,472,896.15)
GL controls(est.rev/est.exp)	<u>(4,120,908.92)</u>	<u>(1,448,536.14)</u>	<u>(2,672,372.78)</u>
TOTAL ASSETS	<u>45,294,131.47</u>	<u>47,956,961.15</u>	<u>(2,662,829.68)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC, Pay and Comp Time Pay	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	1,641.64	76.00	1,565.64
TOTAL LIABILITIES	<u>12,029,204.28</u>	<u>11,729,525.34</u>	<u>299,678.94</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	739,561.08	3,577,078.89	(2,837,517.81)
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
Undesignated			
Fund Balance	<u>22,666,924.11</u>	<u>22,791,914.92</u>	<u>(124,990.81)</u>
TOTAL EQUITY	<u>33,264,927.19</u>	<u>36,227,435.81</u>	<u>(2,962,508.62)</u>
TOTAL LIABILITY AND EQUITY	<u>45,294,131.47</u>	<u>47,956,961.15</u>	<u>(2,662,829.68)</u>

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 December 31, 2011

FUND 12 LANDFILL REVENUES	FY12		FY11		YTD Actual Variance
	12/31/2011 Actual	Budget Variance	12/31/2010 Actual	Budget Variance	
Interest Charge	0.00	3,515.18	2,876.13	639.05	
Interest on Bank Deposits	350,000.00	17,984.90	16,337.72	1,647.18	
Salvage and Surplus	0.00	92,713.20	88,774.50	3,938.70	
Sanitary Landfill Fees	5,028,600.00	2,181,670.38	2,189,448.19	(7,777.81)	
Charges to County	0.00	168,820.13	166,480.22	2,339.91	
Charges to Winchester	0.00	46,981.76	44,557.00	2,424.76	
Tire Recycling	80,000.00	60,752.70	66,879.20	(6,126.50)	
Reg. Recycling Electronics	50,000.00	22,351.00	22,636.00	(285.00)	
Miscellaneous	0.00	288.00	241.00	47.00	
Wheel Recycling	100,000.00	100.00	1,921.06	(1,821.06)	
Charges for RTOP	80,000.00	0.00	0.00	0.00	
Renewable Energy Credits	20,000.00	0.00			
Landfill Gas To Electricity	600,000.00	272,846.64	38,455.41	234,391.23	
State Damages Reimbursement	10,000.00	0.00	22.04	(22.04)	
TOTAL REVENUES	6,318,600.00	2,868,023.89	2,638,628.47	229,395.42	
Operating Expenditures	4,950,030.00	1,529,255.20	1,257,536.44	271,718.76	
Capital Expenditures	6,229,040.00	2,071,624.05	1,902,163.74	169,460.31	
TOTAL Expenditures	11,179,070.00	3,600,879.25	3,159,700.18	441,179.07	
Excess(deficiency)of revenue over expenditures		(732,855.36)	(521,071.71)	(211,783.65)	
Fund Balance Per General Ledger		23,399,779.47	23,312,986.63	86,792.84	
Fund Balance Adjusted To Reflect		22,666,924.11	22,791,914.92	(124,990.81)	

County of Frederick
Landfill Fund
Notes to the Financial Statement
December 31, 2011

Balance Sheet

Cash-

The cash has decreased \$1,688,820.23 over the previous year. The decrease is attributed to increased expenditures and a decrease in reserved fund balances.

Receivables-

The receivables at 12/31/11 are \$23,689.77 less than at 12/31/10. The Landfill fee charges for 12/11 were \$372,267.53 compared to \$360,003.32 at 12/10 resulting in a FY12 increase of \$12,264.21. The landfill delinquent fees were \$147,006.58 at 12/11 compared to \$136,179.91 at 12/10 for an increase of \$10,826.67.

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 \$2,837,517.81. The encumbrance balance is \$739,561.08 at 12/31/11 and includes \$281,108.08 for the partial capping MSW and \$458,453.00 for the gas to energy project.

Fund Balance-

Total Fund Balance at 12/31/11 decreased by \$124,990.81. 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 (\$732,855.36).