



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:** February 15, 2012  
**SUBJECT:** Finance Committee, Budget Worksession and Audit Committee Report and Recommendations

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The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, February 15, 2012 at 8:00 a.m. All members were present. An FY 2013 Budget Worksession and an Audit Committee meeting immediately followed.

**Finance Committee**

1. The Sheriff requests a General Fund (Fund 10) supplemental appropriation in the amount of \$5,608.91. No local funds required. This amount represents the following:
  - a. \$150.60 for restitution for damage to Sheriff's property. See attached memo, p. 4.
  - b. \$4,958.31 for reimbursements for prisoner extraditions. See attached memo, p. 5.
  - c. \$500 from the Army Corp of Engineers for use of the County firing range. See attached memo, p. 6.The committee recommends approval of all three items.
  
2. The Fire and Rescue Chief request discussion and approval to apply for the SAFER Grant from FEMA. See attached information, p. 7 – 9. The committee recommends approval of the application.

3. The Assistant County Administrator presents the recommendation of the LHSD tax rate and structure for your consideration. See attached information, p. 10 – 14. The committee recommends keeping the current rate and tiered rate structure.
4. The Treasurer presents the Annual Update of the Frederick County Treasurer’s Office. See attached information, p. 15 – 20. No action is required.
5. The Commissioner of the Revenue reports on COR performance. See attached information, p. 21 – 31. No action is required.
6. The Finance Director discusses the FY2011 Comprehensive Annual Financial Report (CARF). No action is required.

**Budget Worksession**

1. Continuation of FY 2013 budget discussions. See attached information, p. 32 – 41.

**Audit Committee**

1. Randy Jones from Robinson, Farmer, Cox Associates presented the FY 2011 final audit and was available for discussion of the upcoming FY 2012 audit. The committee authorized the committee Chairman to sign the engagement letter for the FY 2012 audit.

**INFORMATION ONLY**

1. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 42 – 44.

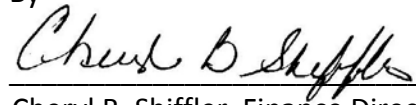
2. The Finance Director provides an FY12 Unreserved Fund Balance report. See attached, p. 45.
3. The Finance Director provides financial statements for the period ending January 31, 2012. See attached, p. 46 – 56.

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 : Finance Department

FROM : Sheriff R. T. Williamson *RTW*

SUBJECT : Restitution – Court Ordered

DATE : January 23, 2012

*10CZ*  
*3-010-19040-0010*  
*C.S. 1-24-12*

Attached please find a copy of a memo that was sent to the Treasurer's Office with attachments. The amounts received represent court ordered restitution for damages done to a vehicle and a set of handcuffs during an arrest.

We are requesting the money received be appropriated into our operating budget as follows:

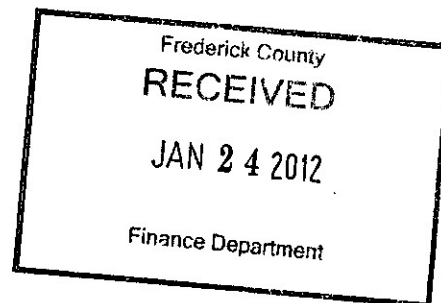
\$40.00 appropriated into Police Supplies 3012-5409-000

\$110.60 appropriated into Vehicle Maintenance and Repairs 3102-3004-002.

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 : Angela Whitacre, Treasurer's Office  
FROM : Sheriff R. T. Williamson *RTW*  
SUBJECT : Reimbursement for Extraditions  
DATE : January 23, 2012

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Attached please find four checks totaling \$4,958.31 from the Commonwealth of Virginia – Circuit Courts.

These checks are reimbursements to this department for prisoner extraditions. We are requesting this amount, \$4,958.31 be posted to 3-010-019110-0058 (10FL). A separate memo will be sent to Finance requesting these funds be appropriated into our operating budget for Prisoner Transports.

Thank you.

*4-010-031020-5506-000-001  
(Prisoner Transports/Extraditions)*

RTW/asw

Enclosures

Cc: Finance Department

*C.S. 1-24-12*

# 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 : Quarterly Payment – Range Use  
DATE : January 23, 2012

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Attached please find a check in the amount of \$500.00 from Michael Wilson – US Army Corps of Engineers. This check represents the quarterly payment for use of our firing range by the US Army Corps of Engineers.

We are requesting this amount be posted to 3-010-019110-0058 (10FL). A separate memo will be sent to Finance requesting this amount be appropriated into our operating budget.

Thank you.

*4-010-031020-5409-000-000*

*(Police Supplies) for range supplies*

RTW/asw

Attachment

CC: Finance Department

*C.S. 1-24-12*



COUNTY OF FREDERICK, VIRGINIA


FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive  
Winchester, VA 22602

Dennis D. Linaburg  
Fire Chief

MEMORANDUM

TO: Finance Committee

FROM: Dennis D. Linaburg, Chief   
Frederick County Fire and Rescue Department

SUBJECT: SAFER Grant Application

DATE: February 8, 2012

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The fire and rescue department is requesting the opportunity to apply for the following Federal Emergency Management Grant (FEMA). The Staffing for Adequate Fire and Emergency Response Grant (SAFER) was created to provide funding directly to fire departments and volunteer firefighter interest organizations in order to help them increase the number of trained, "front line" firefighters available in their communities. The goal of SAFER is to enhance the local fire departments' abilities to comply with staffing, response and operational standards established by the NFPA and OSHA (NFPA 1710 and/or NFPA 1720 and OSHA 1910.134).

Staff is requesting nineteen (19) additional firefighter/ EMTs to supplement the current station assignments. The FEMA grant, if successful, provides for 100% of salaries and benefits for approximately twenty four months. This allows the locality to meet immediate staffing needs as additional funding solutions are sought, such as revenue recovery. The estimated cost of this project would be approximately \$950,000. The closing date for application is February 24, 2012

# Assistance to Firefighters Grant Program (AFG)



# FEMA

Staffing for Adequate Fire  
and Emergency Response  
(SAFER) Hiring Activity

FEMA Grant Application Get Ready Guide 2011

## SAFER Hiring Grants

### Grant Application Get Ready Guide 2011

#### Prepare for your grant application today

The Assistance to Firefighters Grant Program's (AFG) Staffing for Adequate Fire and Emergency Response (SAFER) application period will be opening soon. This handy guide will give you a kick-start in preparing your grant application and to help you thoroughly answer all the grant application questions.

The purpose of the Hiring grants is to improve or restore local fire departments' staffing and deployment capabilities so they may more effectively respond to emergencies. With the enhanced or restored staffing, a SAFER grantee's response time will be reduced sufficiently and an appropriate number of trained personnel will be assembled at the incident scene.

**Additional Department Information – Use this section to start gathering information that will be required for the application so you are ready when the application period opens.**

Be prepared to thoroughly address this information:

- Have you discussed this application and its long-term obligations with your governing body? Is your governing body willing to accept this long-term commitment?
- Total number of authorized and funded active, full-time uniformed/operational career positions employed by your department as of January 1, 2008, June 30, 2011 and at time of application.
- Total number of operational career positions assigned to field or response apparatus positions that directly support NFPA 1710 or NFPA 1720 as of January 1, 2008, June 30, 2011 and at time of application.
- What NFPA standard and assembly requirements is your department attempting to meet?

- What percentage of time does your department meet those assembly requirements with your current staffing levels? What percentage of time do you anticipate that your department will meet that same standard with the additional or restored staffing requested in this application?
- What is the average, actual staffing level on your first arriving engine company or vehicle capable of initiating suppression activities with your current staffing levels? What do you anticipate the average level will be with the additional or restored staffing requested in this application?
- If requesting funding to rehire laid-off firefighters and/or retain firefighters facing layoff, copies of the layoff notices will be requested at time of application.

Be prepared to thoroughly explain, document, and provide background information on the following five areas as part of your narrative statement:

- Project Description
- Impact on Daily Operations
- Financial Need
- Cost Benefit
- Performance

Answering the following questions within each of the above five areas will help you formulate a comprehensive narrative statement.



## Project Description

- What type of “hiring” are you requesting? Rehire, retention, attrition, and/or new hires?
- If applying for rehire, retention, or attrition, when and why did the vacancies occur? How have the vacancies affected the service to the community?
- How will the requested positions be used within the department?
- What is the specific benefit these firefighters provide to your department(s) or community?
- How will the grant enhance the department's ability to protect critical infrastructure?

## Impact on Daily Operations

- What effect does your current staffing level have on fireground operations and/or safety? How are your community and firefighters at risk without the requested firefighters?
- What effects will the increased staffing/retention, if funded, have on future fireground operations and/or safety?
- What impact will the newly funded positions have on NFPA and/or OSHA compliance?

## Financial Need

- Why do you need Federal financial assistance?
- What is your current organizational budget?
- What are your current and future, if any, funding issues?
- What other funding actions have you taken to meet your staffing needs?

## Cost Benefit

- What benefit(s) will your department and/or your community gain if the project described is funded (e.g., anticipated savings and/or efficiencies)?

## Performance

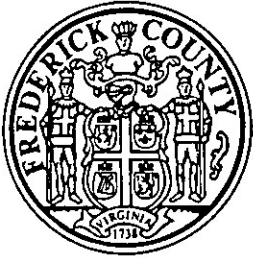
- If applicable, do you have a proven track record for timely project completion and satisfactory performance in other AFG, FP&S, and SAFER awards?

**Coming Soon:** Watch the AFG Web site [www.fema.gov/firegrants](http://www.fema.gov/firegrants) for the SAFER Self-Evaluation tool, which will help you rate your own SAFER application narrative.



Questions regarding the SAFER Grants can be directed to the Federal Emergency Management Agency's Grant Programs Directorate (GPD) AFG Program staff at 1-866-274-0960 or e-mail [firegrants@dhs.gov](mailto:firegrants@dhs.gov).





**MEMORANDUM**

**Kris C. Tierney**  
Assistant County Administrator

540/665-5666  
Fax 540/667-0370  
E-mail:  
ktierney@co.frederick.va.us

**TO:** Finance Committee  
**FROM:** Kris C. Tierney, Assistant County Administrator *KCT*  
**RE:** Recommendation of LHSD Tax Rate and Structure  
**DATE:** February 6, 2012

FEB 08 2012  
Finance Department

Background

In October 2009, in response to a petition from property owners, the Circuit Court of Frederick County created the Lake Holiday Sanitary District (LHSD). Under the Code of Virginia the governing body of the locality also functions as the governing body of the district. Subsequent to the creation of the District, the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and the County of Frederick entered into an agreement regarding the purpose and direction of the newly formed District. The agreement set out a course of action designed to culminate in financing the reconstruction of the Lake Holiday Dam spillway as required by the Virginia Department of Conservation and Recreation. In order to facilitate a coordinated effort between LHCC and the County, the agreement established a Lake Holiday Sanitary District Working Committee (LHSDWC) which functions as an advisory board. Under the terms of the agreement the Committee is comprised of three members appointed by the LHCC Board of Directors, and three members appointed by the Frederick County Board of Supervisors, one of whom is to be the Gainesboro District representative to the Board of Supervisors.

In November 2010, a bond referendum on borrowing to fund the reconstruction of the spillway was approved by qualified voters within the LHSD. In May 2011, a \$9.25 million bond issue was finalized. Repayment of the bond financing is to be accomplished through the assessment and collection (by the County) of a tax on properties within the district.

Existing LHSD Tax Structure and Collections

The current structure of the LHSD tax was recommended by LHCC and conforms to the long established two tiered assessment utilized by the LHCC Property Owners Association, whereby lots without access to sewer and water services (referred to as "membership lots") pay 3/8 of the full assessment paid by those with access to utilities ("buildable lots"). In the spring of 2011, the Board of Supervisors set the two tiered levy at \$678 per year buildable lots and \$264 for membership lots in order to derive sufficient funds to meet the sanitary district's debt service obligation. The rates were based on the anticipated amount to be borrowed, the number of lots in each of the two classes (buildable and membership), assumed delinquency rates, and the anticipated interest rate on the bonds.

The LHSD tax is billed in halves on the same cycle as the County's real estate tax. (For details on the status of LHSD collections see Attachment #1.) Debt service payments are made twice a year. The first (interest only) payment of \$182, 506.89 was made in October with a second payment of \$220,478.13 due April 1, 2012. (An amortization table is included as Attachment #2) In order to satisfy the rate covenant specified in the LHSD bond financing agreement, the LHSD revenue account will need to contain a total of \$839,614.28 in 2012. (As a condition of the financing the LHSD account must hold funds equal to a minimum of 115% of that needed to meet the annual debt service.)

### Setting the 2012 LHSD Tax Rate

The rates for the LHSD tax are to be reviewed annually to ensure that sufficient funds are available to comply with the rate covenant and cover the debt service on the bonds. As part of the FY13 budget process, the Board of Supervisors will set the LHSD tax rate for calendar year 2012.

Collections under the current tiered structure are presently yielding sufficient funds to meet the debt service obligation. In light of this the LHSDWC, at their December meeting, discussed the current LHSD tax rate and collections and agreed that, *under the current tiered structure*, the assessments should not be adjusted for 2012; however, the Committee also discussed the pros and cons of switching from the current two tiered, flat rate levy to an ad valorem rate structure. This discussion arose from a concern over the possibility of increasing delinquencies if the existing tiered, flat levy remains in place. (Membership lots are currently assessed at \$4,500.00, have a LHSD tax of \$264.00 and a real estate tax of roughly \$25.00.) A concern over the feasibility of collecting delinquencies on membership lots due to their low market value was also raised.

At their January 2012 meeting, the LHCC representatives to the LHSDWC stated they would not be weighing on the tax structure issue. They pointed out that the two tiered structure was what LHCC owners were accustomed to and what had been presented and discussed with the LHCC property owners prior to bond referendum. In light of the LHCC representatives' position, the issue of whether to alter the structure of the LHSD tax assessment will need to go before the Board of Supervisors without a recommendation from the LHSDWC.

### LHSD Ad Valorem Tax

Under an ad valorem structure, higher market value properties would pay a higher tax, whereas lower value properties (membership lots) would pay significantly less. Under this scenario, a higher percentage of the LHSD revenue would be derived from buildable lots where there is a greater likelihood of successful collection on delinquent accounts.

There are 2,757 taxed properties within the LHSD, 1,535 are "membership lots" and 1,222 are presently termed "buildable". Buildable lots include both vacant lots with utility access and lots with improvements/residences. The total assessed value of properties within the LHSD is approximately \$206,000,000. The Treasurer has calculated that in order to satisfy the rate covenant an ad valorem tax rate would need to be 42 cents per \$100 dollars of assessed value

(assuming delinquency similar to what is currently being experienced) in order to derive the \$840,000 needed.

As stated previously, under the existing tiered structure buildable lots are charged \$678 per year, while the charge for membership lots is \$264. For comparison sake, under a 42 cent ad valorem rate a property with an assessed value of \$160,000.00 would have a \$672.00 tax bill, whereas a property assessed at \$5,000.00 (membership lots are assessed at about \$4,500) would have a tax of \$21.00. Again, the amount owed for the SD tax on any given property would vary in correlation to the assessed value of that property.

### Finance Committee Action

If the current tax structure is to remain in place there is no compelling need to adjust the amount of the tiered levee at this time. There has been concern expressed that the tiered structure is not sustainable over the long term given the low market value of membership lots and the unlikely ability of recovering delinquent payments on these lots. The Finance Committee should consider a recommendation to the Board regarding:

- 1) Whether to stay with the current two tiered tax structure and if so, whether to make any adjustment to the amount of the tiered levee.
- 2) Whether to switch from the current two-tiered levee to an ad valorem tax. If it is felt that an ad valorem structure is appropriate, the recommended rate would 42 cents per \$100 dollars of assessed value.

A public hearing will be required at the Board of Supervisors level if either a change in the amount of the tiered levee or the overall structure of the LHSD tax is considered. Ultimately, the LHSD tax rate will be set by the Board as part of their regular budget process.

Please let me know if I can answer any questions in advance of the meeting.

Lake Holiday Sanitary District Collections as of 1/17/12.

The table below indicates the amounts collected and delinquent as of January 17, 2012 for buildable and membership lots. The table indicates both the first and second half billings, along with where we were with collections of the first half billing as of August 30, 2011.

Summary of 2011 Tax Billing and Collections

Table shows results of first half billing at two points in time, August 30, 2011 and January 17, 2012  
 Second half billing results are for January 17, 2012 only

Lots billed	# Delinquent lots			\$ Billed Total for both halves	Amount delinquent			Percent Delinquent		
	First ½		Second ½		First ½		Second ½	First ½		Second ½
	8/30	1/17	1/17		8/30	1/17	1/17	8/30	1/17	1/17
1,535	863	808	867	\$405,240	\$112,322	\$105,603	\$113,102	55.4	52.1	55.8
1,222	135	77	135	\$828,516	\$43,741	\$25,301	\$42,848	10.5	6.1	10.3
						\$130,904 +	\$155,950			
	Total billed			\$1,233,756	Total delinquent			\$286,854		


Total collections for the second half billing are quite similar to where we were in August with collections for the first half billing. Looking at the number of delinquent lots there are 867 delinquent membership lots versus 863 in August and the 135 buildable lots for both the first and second half billing. As it currently stands, collections are on track to meet the debt service obligation for 2012.

# Attachment # 2

DEBT SERVICE  
Virginia Pooled Financing Program  
Lake Holiday Sanitary District  
Final Numbers

Period Ending	Principal	Coupon (1)	Yield (1)	Interest	Total Debt Service	Annual Debt Service
10/1/2011				182,506.89	182,506.89	
4/1/2012				220,478.13	220,478.13	402,985.02
10/1/2012	295,000.00	3.971%	3.971%	220,478.13	515,478.13	
4/1/2013				214,621.25	214,621.25	730,099.38
10/1/2013	310,000.00	3.969%	3.969%	214,621.25	524,621.25	
4/1/2014				208,470.00	208,470.00	733,091.25
10/1/2014	320,000.00	3.972%	3.972%	208,470.00	528,470.00	
4/1/2015				202,115.00	202,115.00	730,585.00
10/1/2015	335,000.00	3.970%	3.970%	202,115.00	537,115.00	
4/1/2016				195,465.63	195,465.63	732,580.63
10/1/2016	345,000.00	3.971%	3.971%	195,465.63	540,465.63	
4/1/2017				188,616.25	188,616.25	729,081.88
10/1/2017	360,000.00	3.971%	3.971%	188,616.25	548,616.25	
4/1/2018				181,468.75	181,468.75	730,085.00
10/1/2018	375,000.00	3.971%	3.971%	181,468.75	556,468.75	
4/1/2019				174,023.13	174,023.13	730,491.88
10/1/2019	390,000.00	3.971%	3.971%	174,023.13	564,023.13	
4/1/2020				166,279.38	166,279.38	730,302.51
10/1/2020	405,000.00	3.971%	3.971%	166,279.38	571,279.38	
4/1/2021				158,237.50	158,237.50	729,516.88
10/1/2021	425,000.00	3.969%	3.969%	158,237.50	583,237.50	
4/1/2022				149,803.13	149,803.13	733,040.63
10/1/2022	445,000.00	5.269%	5.275%	149,803.13	594,803.13	
4/1/2023				138,080.00	138,080.00	732,883.13
10/1/2023	465,000.00	5.270%	5.276%	138,080.00	603,080.00	
4/1/2024				125,826.88	125,826.88	728,906.88
10/1/2024	495,000.00	5.270%	5.277%	125,826.88	620,826.88	
4/1/2025				112,782.50	112,782.50	733,609.38
10/1/2025	520,000.00	5.270%	5.276%	112,782.50	632,782.50	
4/1/2026				99,081.25	99,081.25	731,863.75
10/1/2026	550,000.00	5.270%	5.276%	99,081.25	649,081.25	
4/1/2027				84,588.75	84,588.75	733,670.00
10/1/2027	575,000.00	5.271%	5.277%	84,588.75	659,588.75	
4/1/2028				69,435.63	69,435.63	729,024.38
10/1/2028	610,000.00	5.269%	5.275%	69,435.63	679,435.63	
4/1/2029				53,364.38	53,364.38	732,800.01
10/1/2029	640,000.00	5.271%	5.225%	53,364.38	693,364.38	
4/1/2030				36,498.13	36,498.13	729,862.51
10/1/2030	675,000.00	5.271%	5.225%	36,498.13	711,498.13	
4/1/2031				18,710.00	18,710.00	730,208.13
10/1/2031	710,000.00	5.270%	5.225%	18,710.00	728,710.00	
4/1/2032						728,710.00
	9,245,000.00			5,778,398.23	15,023,398.23	15,023,398.23

(1) Includes Annual Administrative Charge.



**SNAPSHOT**  
 ANNUAL UPDATE OF THE FREDERICK COUNTY TREASURER'S OFFICE  
 FEBRUARY 2012

C. William Orndoff, Jr.  
 Treasurer

1

SNAPSHOT
ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

FEBRUARY 2012
C. WILLIAM ORNDOFF, JR. TREASURER

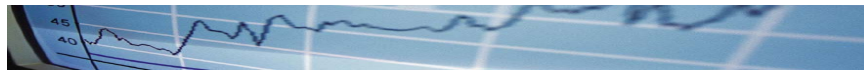
**Collections**

Current economic conditions could have a significant impact on any entity's ability to collect. By utilizing the enforcement actions granted by the Code of Virginia, this office has minimized that impact.

Taxpayers are extended the courtesy of 30 days beyond the actual due date before collection actions begin. This can be extended further if the taxpayer initiates a payment plan and honors it. Collections results can be misleading if not taken in the correct context.

Let's divide them into 3 categories- current collections, delinquent collections, and collections over the life of the levy.

ANNUAL UPDATE 2



SNAPSHOT

ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

FEBRUARY 2012

C. WILLIAM ORNDOFF, JR. TREASURER

### Current Collections

Current collections are collections made prior to or during the month the taxes are due. This is because delinquent collection action cannot be taken until 30 days after the due date. Penalty and interest still apply after the due date, but are not included in the tax collection figures.

Since our taxes are due in June and December, and the end of the calendar year and the fiscal year are also within those months, current collections rates are not the most effective forecasting method.

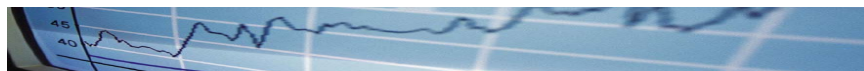
These numbers do tell you how much of the levy typically is collected without additional effort.

at 12/31/11	billed	uncollected	
re2011-1	\$ 20,388,920.05	\$ 459,077.46	2.25%
re2011-2- due 12/5/11	\$ 20,487,387.65	\$ 836,708.62	4.08%
	\$ 40,876,307.70	\$ 1,295,786.08	3.17%
pp2011-1	\$ 19,601,635.50	\$ 553,245.58	2.82%
pp2011-2- due 12/5/11	\$ 22,520,805.87	\$ 1,829,652.17	8.12%
	\$ 42,122,441.37	\$ 2,382,897.75	5.66%

In the chart above, the current collections are highlighted. Over 90% of the levy is collected by the due date.



ANNUAL UPDATE 3



SNAPSHOT

ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

FEBRUARY 2012

C. WILLIAM ORNDOFF, JR. TREASURER

### Delinquent Collections

Delinquent collections are collections that are over 30 days delinquent. These usually require collection action. Delinquent collection figures are important in comparison to revenue projections. If delinquent collections are prolonged or ineffective, revenue projections can be skewed. It is one thing to bill and budget based on a revenue figure, but whether that revenue can be collected within that budget cycle is also essential.

at 12/31/11	billed	uncollected	
re2011-1	\$ 20,388,920.05	\$ 459,077.46	2.25%
re2011-2	\$ 20,487,387.65	\$ 836,708.62	4.08%
	\$ 40,876,307.70	\$ 1,295,786.08	3.17%
pp2011-1	\$ 19,601,635.50	\$ 553,245.58	2.82%
pp2011-2	\$ 22,520,805.87	\$ 1,829,652.17	8.12%
	\$ 42,122,441.37	\$ 2,382,897.75	5.66%

Using the same chart as before, we see that at 6 months delinquent, over 97% of the levy has been collected.



ANNUAL UPDATE 4





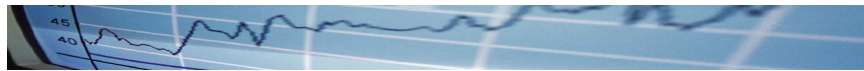
**Collections over the life of the levy**

Collections over the life of the levy are how much of the original tax levy is collected before the statute of limitations expires. The SOL for real estate is 20 years (plus the original tax year) and personal property is 5 years (plus the original tax year). Example: As of 2012, the 2006 personal property taxes and 1991 real estate taxes will have reached the statute of limitations.

at 12/31/11	billed*	uncollected	
pp2006-1	\$ 17,459,207.84	\$ 44,238.67	0.25%
pp2006-2	\$ 21,557,747.62	\$ 63,314.76	0.29%
	<b>\$ 39,016,955.46</b>	<b>\$ 107,553.43</b>	<b>0.28%</b>
re1991	\$ 9,894,529.34	\$ 10,425.45	0.11%

\*includes supplementals

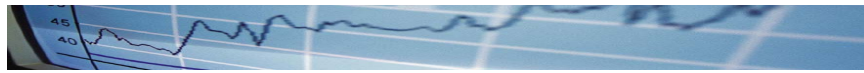
In the chart above, you notice that over the life of the levy, over 99% is accounted for. Collection formulas do not distinguish abatements from actual revenue since both are valid results of the billing/collection process. Abatements typically account for 3-5% of the levy.



**Delinquent collections-by the numbers**  
**5yr billed vs. 5 yr collected**  
**2006-2010 taxes at 6/30/2011**

re 2006-2010 billed	pp 2006-2010 billed	total
\$ 193,256,145.05	\$ 200,372,999.54	\$ 393,629,144.59
re 2006-2010 delinquent	pp 2006-2010 delinquent	total
\$ 1,095,766.86	\$ 1,738,022.56	\$ 2,833,789.42
% 0.567%	% 0.867%	% 0.720%





SNAPSHOT

ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

FEBRUARY 2012

C. WILLIAM ORNDOFF, JR. TREASURER

### Collections actions

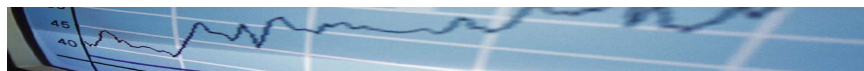
During 2011, our office utilized the following collection actions:

- 25,973 delinquent notices mailed
- 6,734 DMV renewal registrations stopped
- 894 tax liens (including employer liens and bank liens)
- 172 distress warrants
- 53 bill-in-equity real estate sales in process

Over the past two years, we have developed collection system software with our MIS staff that is accessible to all of our employees. This has allowed our staff, during periods of light in-office traffic, to act as collection Agents and thereby increasing our productivity without expanding our staff.



ANNUAL UPDATE 7



SNAPSHOT

ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

FEBRUARY 2012

C. WILLIAM ORNDOFF, JR. TREASURER

### Internet usage

Online payments have increased significantly since their current format was introduced in 2004.

year	number of transactions	amount of transactions
cy2005	5862	\$ 821,755.25
cy2006	7350	\$ 1,478,161.80
cy2007	10571	\$ 2,292,162.66
cy2008	13211	\$ 4,445,936.97
cy2009	16510	\$ 4,266,473.30
cy2010	21242	\$ 5,746,558.07
cy2011	25932	\$ 9,217,164.13

We expect this trend to continue. We have been able to keep the online convenience fee for credit card payments constant and it is still free to pay online with an e-check.



ANNUAL UPDATE 8



SNAPSHOT

ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

FEBRUARY 2012

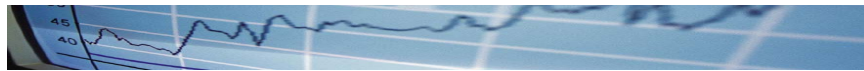
C. WILLIAM ORNDOFF, JR. TREASURER

### Investments

Interests earnings from actively managed investments remain low, but are parallel to the market. The Federal Reserve has said that it plans to keep short-term rates "exceptionally low" until late 2014. It has also decided it may publish interest rate forecasts in the future to relieve uncertainty. I would expect the low-yield trend to continue for the near-future.



ANNUAL UPDATE 9



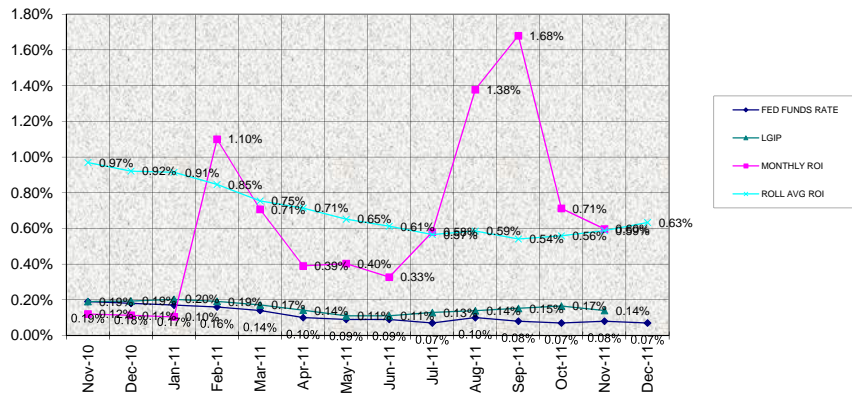
SNAPSHOT

ANNUAL UPDATE FREDERICK CO TREASURER'S OFFICE

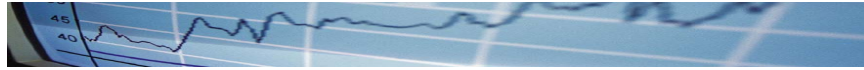
FEBRUARY 2012

C. WILLIAM ORNDOFF, JR. TREASURER

### ROI vs OTHER RATES



ANNUAL UPDATE 10



**Highlights**

- One of six localities participating in a pilot program with the Virginia Department of Taxation to collect state tax delinquencies . The program wraps up in April, which will be followed assessment meeting with Tax Department to determine if it's a viable program. So far, Frederick county has collected over \$16K. Of that total, the county is given 15% from the state for its efforts.
- During summer 2011, we negotiated a new banking services contract that will carry the County into 2015. During this time, BB&T , who was awarded the contract, did a full scale performance analysis of our operation and developed an implementation plan outlining services that could prove mutually beneficial to both parties with little to no cost.
- We are still utilizing FRED, our kiosk at the Virginia DMV in Kernstown. It remains a convenient collection tool for those with DMV stop renewals.



**While researching the 1991 RE levy, we found this in the 1991-1992 Frederick County budget...**

The Board has wrestled with revenue cutbacks from the state of Virginia, revenue decreases locally brought on by the recessive economy and the need to continue its commitment to improving educational standards for our school system. This situation has brought to bear a new fiscal creativity within county government management. One example is in hiring practices. To be able to increase education funding by \$1.93 million without layoffs, the Board had to freeze county salaries, cut program funding across the board and put a sharp pencil to all county funding.





# FREDERICK COUNTY, VIRGINIA



## REPORT

To: **FREDERICK COUNTY BOARD OF SUPERVISORS**  
**FREDERICK COUNTY FINANCE COMMITTEE**

From: **ELLEN E. MURPHY, COMMISSIONER OF THE REVENUE**

Presented: **FEBRUARY 15, 2012**

107 North Kent Street • Winchester VA 22601  
P.O. Box 552 • Winchester VA 22604-0552

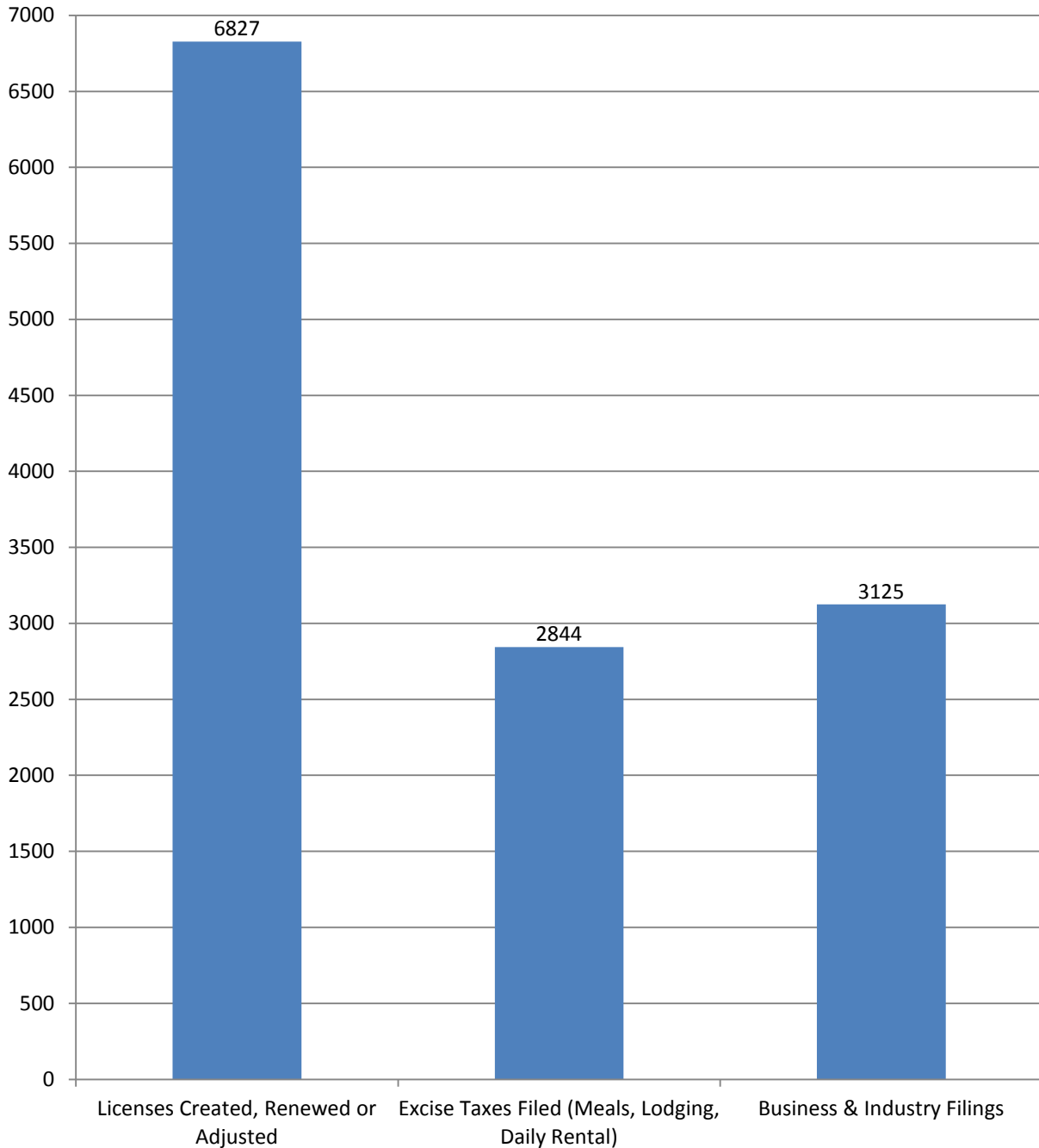
Telephone: 540-665-5681  
Facsimile: 540-667-6487

Email: [emurphy@co.frederick.va.us](mailto:emurphy@co.frederick.va.us)  
Website: [www.frederickcountyva.gov/cor](http://www.frederickcountyva.gov/cor)  
Twitter: [www.twitter.com/fccomrev](http://www.twitter.com/fccomrev)

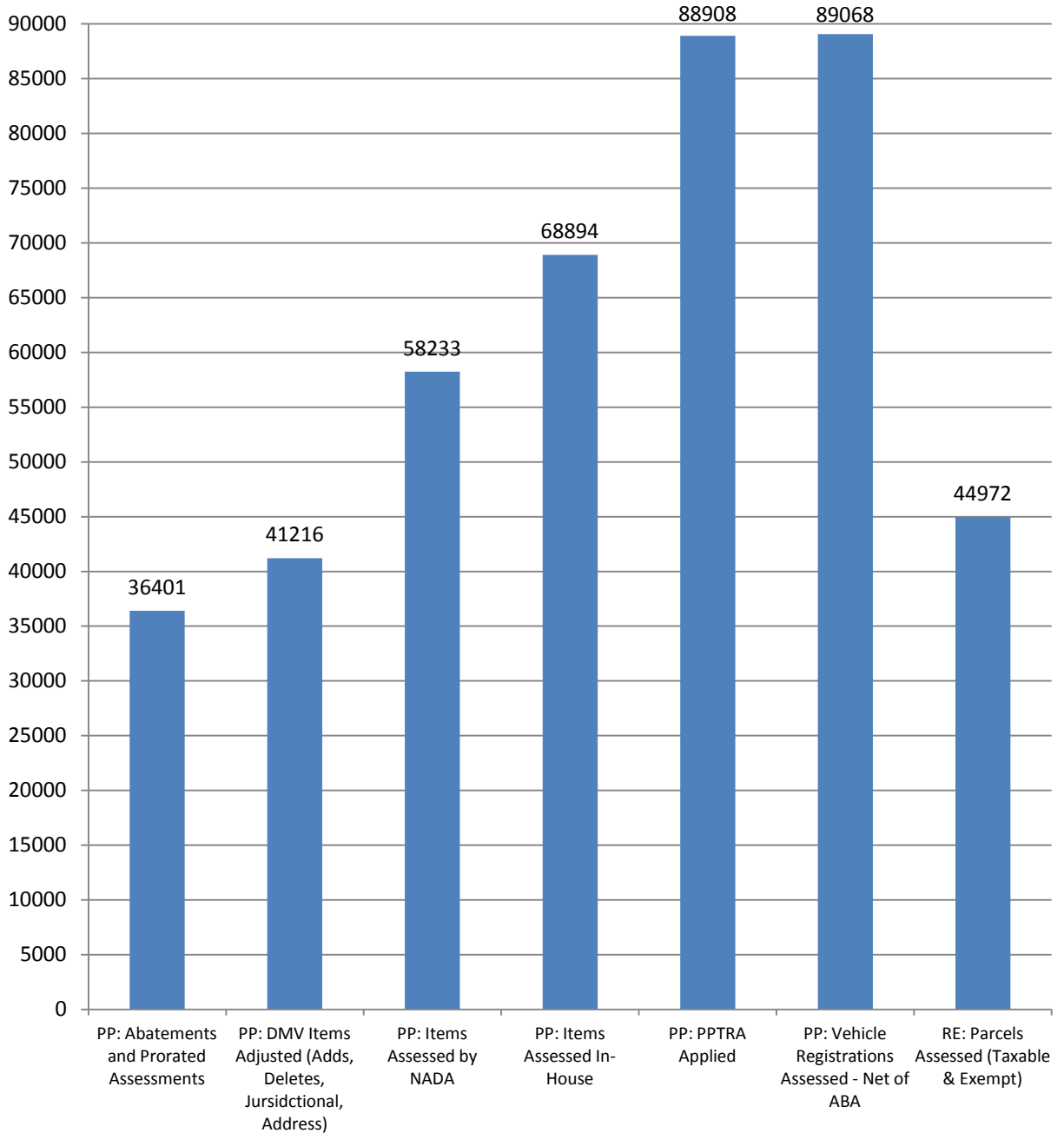
## NET VALUE OF ASSESSMENTS OR ADJUSTMENTS

<b>REAL ESTATE</b>	
Real Estate Parcels Assessed (Taxable)	\$ 8,024,327,700
Real Estate Parcels Assessed (Exempt)	\$ 781,891,900
Sanitary District Parcels	\$ 121,174,100
Public Service Parcels	\$ 298,612,578
Public Service Personal Property at RE Rate	\$ 960,671
<b>BUSINESS</b>	
Licenses Created, Renewed or Adjusted	\$ 2,549,468,913
Excise Taxes Filed (Meals, Lodging, Daily Rental)	\$ 108,776,424
Business and Industrial Filings	\$ 322,137,487
Other Taxes – Utilities, Bank Franchise, Communications	\$ 4,701,893
<b>PERSONAL PROPERTY</b>	
Personal Property	\$ 871,950,236

## COR BUSINESS DIVISION - Number of Assessments or Adjustments Generated - 2011

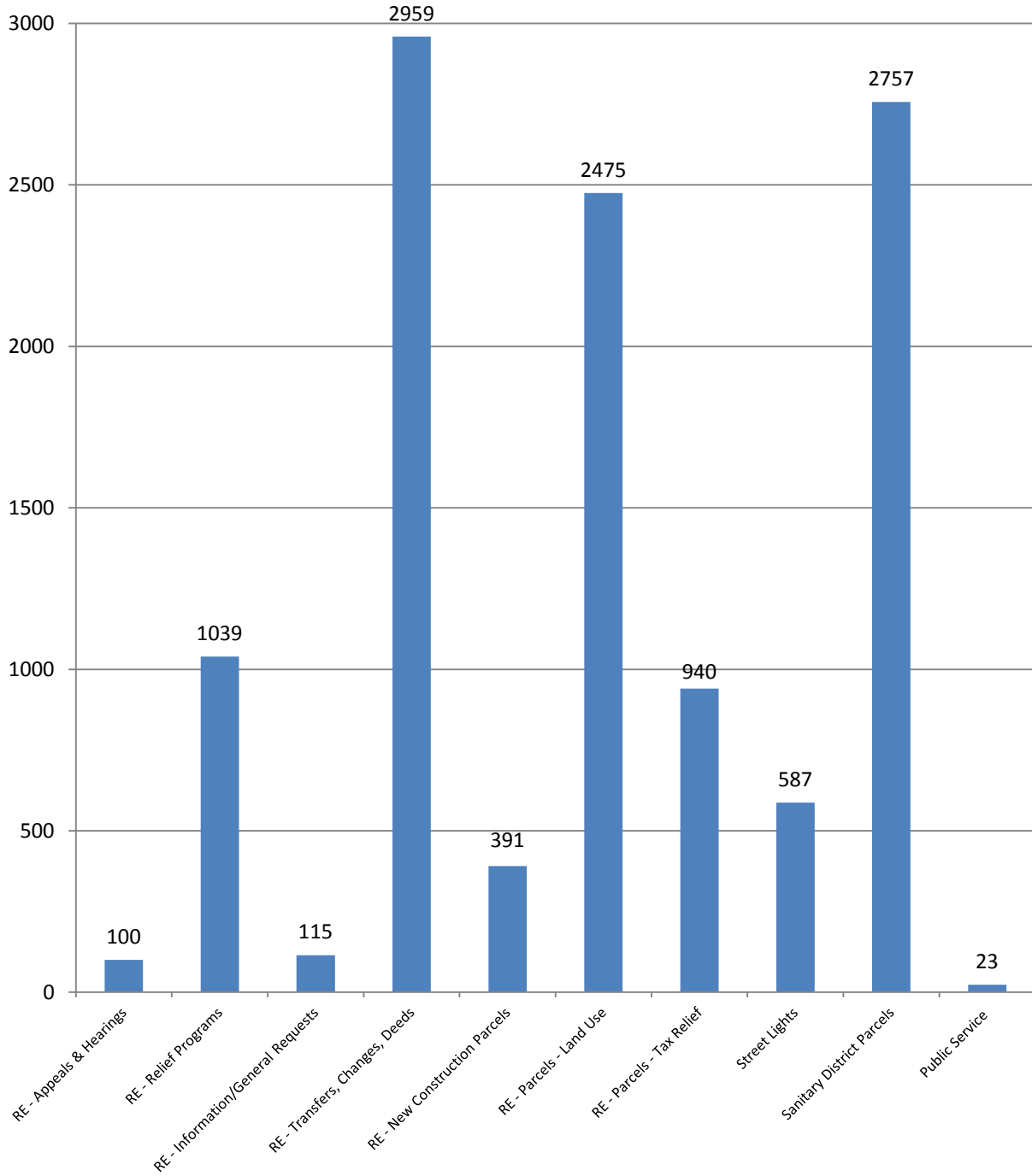


## COR PERSONAL PROPERTY & REAL ESTATE - Number of Assessments or Adjustments Generated - 2011

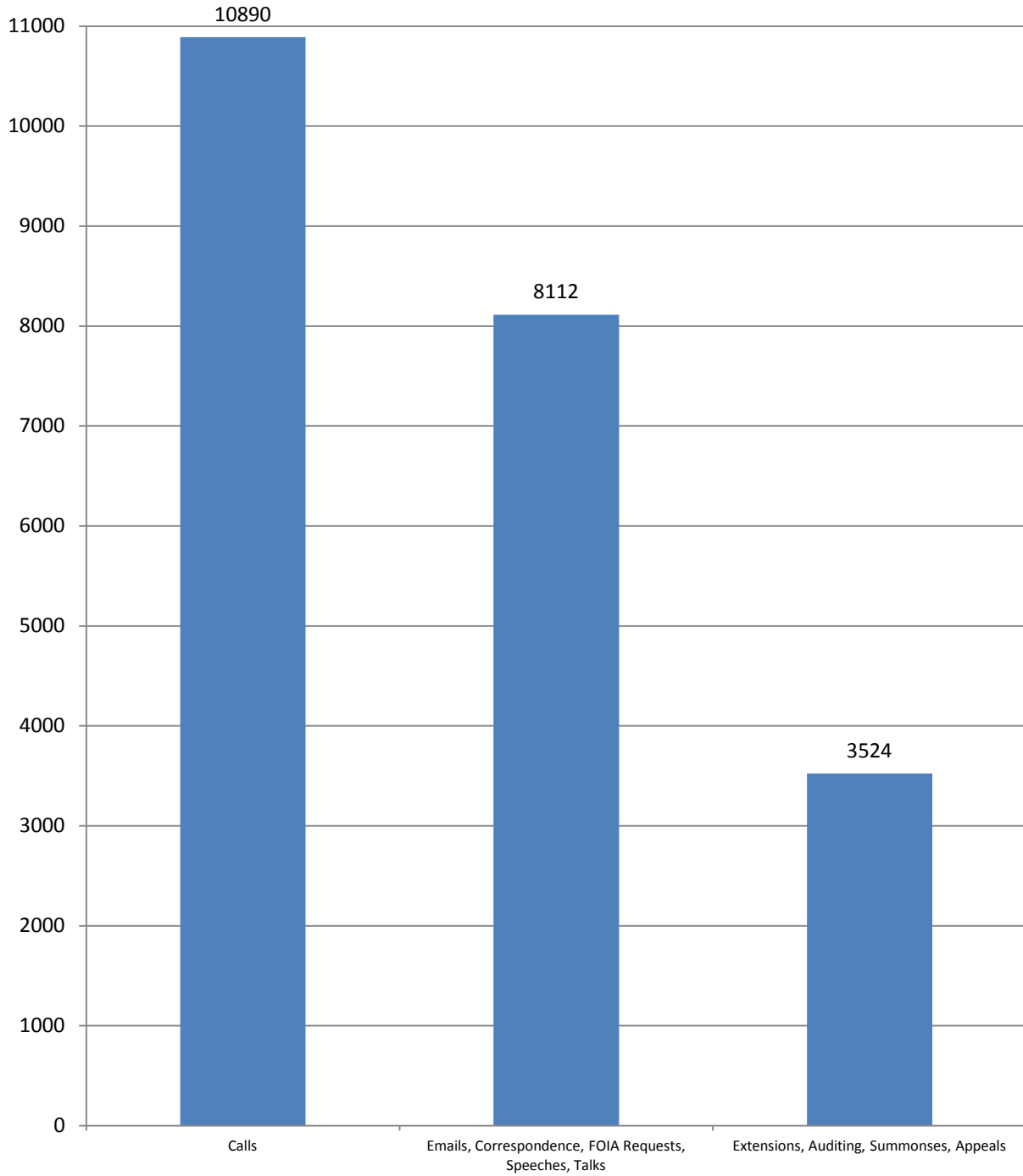




## COR REAL ESTATE - Number of Other Assessments or Adjustments Generated - 2011

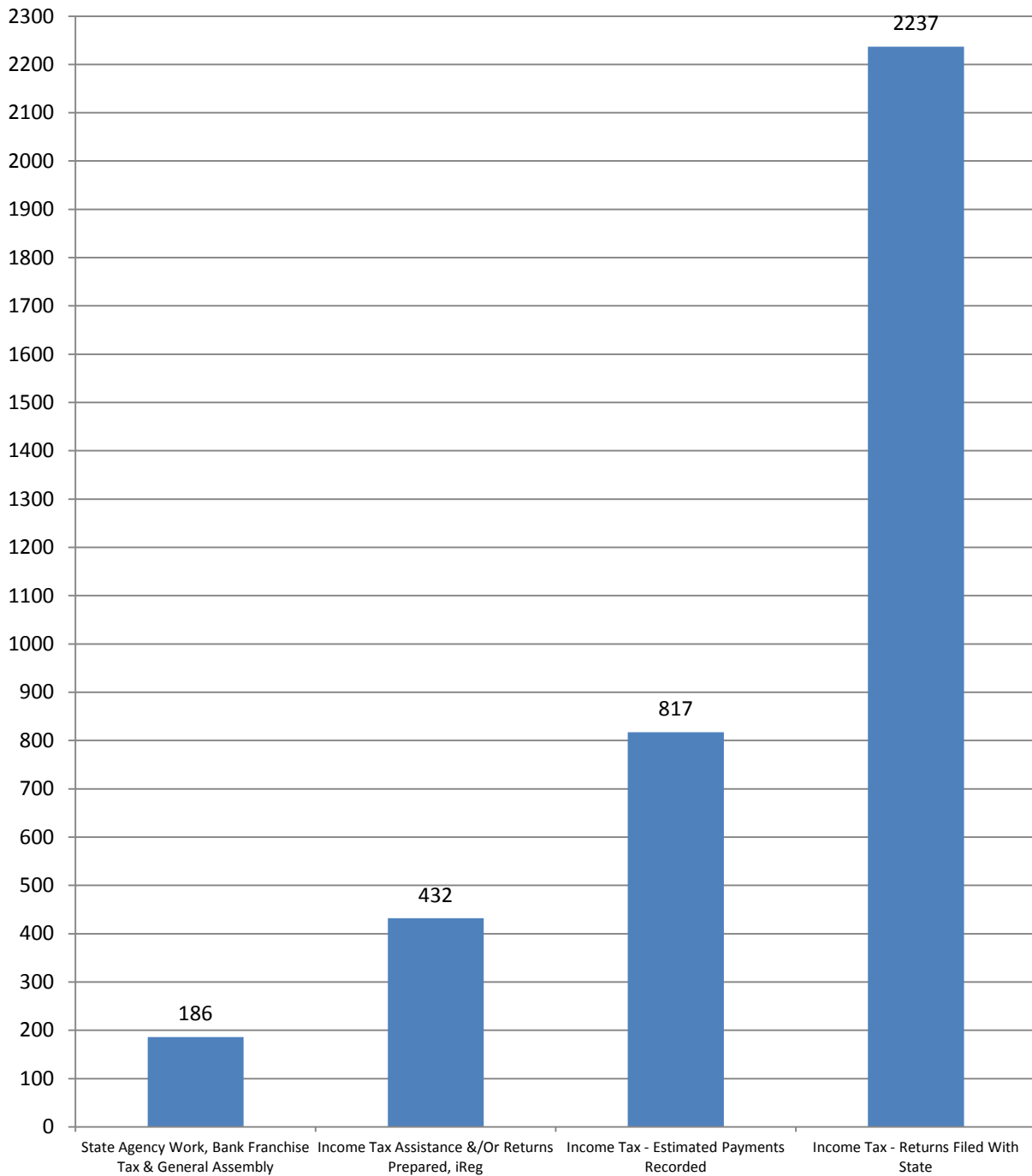


**COR ASSISTANCE PROVIDED (Non-Revenue  
Generating)  
General Office - 2011**

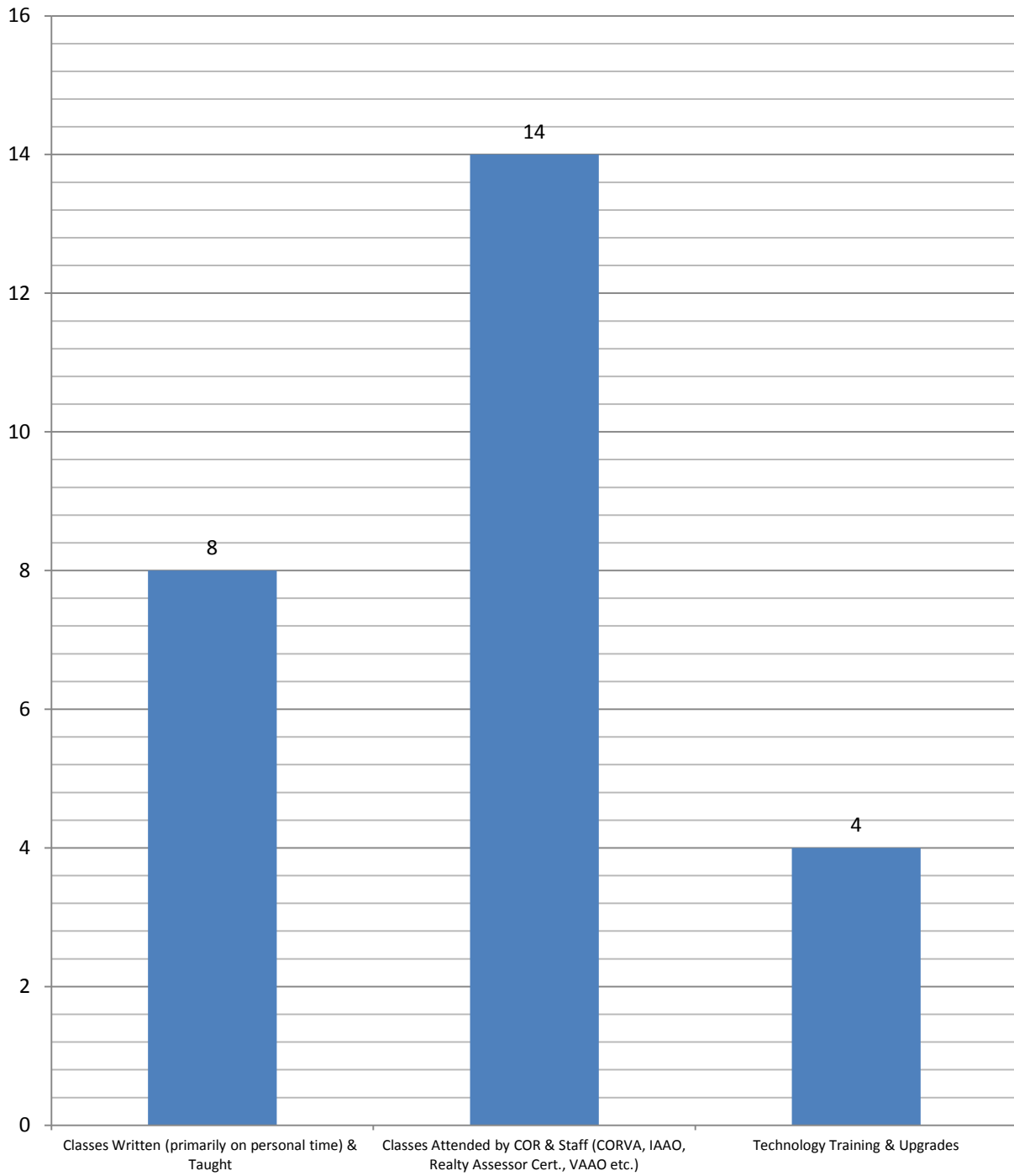


## COR ASSISTANCE PROVIDED (Non-Revenue Generating)

### State Functions - 2011



**COR ASSISTANCE PROVIDED (Non-Revenue  
Generating)  
Training - 2011**



## **INTRODUCTION**

The Commissioner of the Revenue's office has risen to meet the many challenges consequential to the continued growth of Frederick County -- from a population of 59,209 in 2000 to 79,156<sup>1</sup> in 2011. The increase in, among other things, assessments, business licensing, personal property recordation, and compliance has kept pace with the County's commercial development and the influx of new residents and businesses.

## **ACCOMPLISHMENTS**

The Commissioner's office has endeavored to provide easier access to vital information for residents via our revamped website. This includes the availability 24 hours/day, 7 days/week of more than 35 printable forms, 18 user-friendly online programs, and Twitter deadline reminders. In addition to our website, we try to inform and educate the public by distributing brochures, sending email reminders and postcards, presenting information on the cable channel, and placing notices in local newspapers. Also, the Commissioner has made public announcements before local media, been interviewed on television and the radio, and met with such groups as the Top of Virginia Building Association, Kiwanis Club, Lions Club, VFW, American Legion, Lord Fairfax Small Business Center, and teachers/students in local area schools. Our efforts to inform and educate residents successfully resulted in approximately 2548 business license renewals, 1200 BE, M&T or processor annual business property return filings, 165 meals & lodging monthly tax filings, and 18 short-term property rental quarterly tax filings being completed *online* last year. This eliminates the need to wait in lines, results in a vast reduction of paper, and saves both the County and its residents time and money.

Frederick County was the only locality in the Commonwealth to test, over several years, the software system for online business license application and renewal as it was being developed and refined by Bright & Associates Inc. This system is now used by multiple localities in Virginia, and the Commissioner's office continues to contribute suggestions for updating or improvement. Recently, the Virginia Department of Business Assistance asked us to participate in a pilot program to help make business formation faster in the Commonwealth. Virginia's Business One Stop (BOS), a Governor McDonnell initiative, has a web portal that now integrates Frederick County's business license initial application requirements. This new feature means that when an entrepreneur registers through the VA BOS system and enters our locality code, their business licensing information is automatically transmitted electronically to the Commissioner's office for processing.

<sup>1</sup> Per the Weldon Cooper Center, University of Virginia.

## **DUTIES AND RESPONSIBILITIES**

It is the goal of this office to ensure that assessments are accurate, fair, thorough, and complete so that the taxation burden is shared equitably among all County residents. Despite a reduction in staff and decreased budget, the Commissioner's office strives to provide the highest quality of customer service to all citizens of Frederick County by being courteous, efficient, timely, and diligent in performing our job duties as follows:

**REAL ESTATE DIVISION:** conduct in-house reassessment of almost 45,000 land parcels every two years as well as ongoing assessment of new construction and changes; hold assessor hearings and assist with BOE hearings; make approximately 1600 automatic mapping adjustments annually using GIS and Pictometry systems; record an average of 2300 deed changes, transfers, surveys, and other ownership adjustments annually; administer the real estate tax relief programs for more than 1,000 elderly and disabled as well as the new State mandated program for 100% service connected permanently and totally disabled veterans; manage the land use tax deferral program for 2500 qualifying parcels of agricultural, horticultural, forestry, and open space land; apply rollback taxes for non-qualifying land as a result of land use changes.

**PERSONAL PROPERTY DIVISION:** find and assess 135,000 individual pieces of personal property including motorcycles, passenger vehicles, pick-up trucks, trailers, big trucks, motor homes, mobile homes, airplanes, and boats; adjust records to reflect the purchase, sale, disposal, or transfer of ownership of personal property; process move-ins and move-outs listed on weekly DMV reports; work up semi-annual DMV reports from neighboring jurisdictions for compliance; assess almost 90,000 vehicle registration fees; apportion 1150 interstate trucks and trailers; verify and record all tax exempt property including for servicemembers and qualifying fire & rescue volunteers; confirm, balance, and post approximately 25,000 proration abatements; calculate and apply Personal Property Tax Relief percentage to over 82,000 vehicles; apply high mileage reduction or damage consideration; issue approximately 28,000 supplemental bills; ensure compliance by investigating unlicensed, unregistered, and out-of-state vehicles.

**BUSINESS DIVISION:** explain to business owners the initial multi-step business license application process and annual renewal; issue licenses to almost 5,000 active assessed businesses (7,000 annually in/out or adjusted); register consumer tax businesses; handle meals (food & beverage) and lodging (transient occupancy) monthly tax filings; manage short-term rental property business (new tax) quarterly filings; process approximately 5300 business equipment, manufacturing (machinery & tools) or processor property tax listings; assess public utility taxes; ensure compliance by conducting site visits, taking steps to "discover" businesses, and reviewing Schedule Cs, State Corporation Commission filings, and income tax reports; follow up with auditor on taxpayer complaints and information provided by other County Departments (*e.g.*, Inspections, Planning, Sheriff, Parks & Recreation); deliver to the Treasurer payments sent to COR for many of the above-listed items.

**INCOME TAX & COMPLIANCE DIVISION:** handle approximately 3,000 Virginia income tax filings or estimated tax payments; provide tax preparation assistance, forms, and instructional booklets; conduct business site visits; process lists of contractors, subcontractors and 1099 employees; receive and review annual reporting of lessors/residents; audit assessments of all tax programs and filings; and handle tax appeals – including an increase of 300% requests by manufacturing companies.

**GENERAL:** examine economic trends and data, valuation guide changes, and real estate sales for assessment accuracy; monitor and lobby for/against legislative changes that impact the administration of taxation by the Commissioner’s office; work with the County Attorney on legal issues and an update of our locality’s Code; respond to FOIA requests, email questions, and other inquiries; compile statistical annual reports for local, state, and organizational use; assist with County budgetary information and revenue projection; prepare budget and monthly reports for Compensation Board; continue education by attending classes, training, and seminars (COR and staff); actively participate in tax or assessment-related group meetings involving matters such as proposed legislation before the General Assembly, SLEAC procedures manual for determining use value, NADA analysis, VA Tax Department updates, DMV updates, and Bright & Associates or CAMRA software changes; maintain membership with and attend meetings of professional organizations such as CORVA, VALECO, VAAO, VALTA, IAAO, West Central COR, Shenandoah Valley Model Land Use Committee, and speak as requested to organizations previously listed herein.

**VOLUNTARY PROJECT PARTICIPATION:** Thanksgiving baskets; Department of Social Services – Adopt a Family/Thanksgiving and Christmas; United Way Fundraiser--auction baskets, bake sale items, chili contest; Contribute to CCAP and Food Bank.

### **NEW OR FUTURE PROJECTS**

Our most exciting new endeavor with the assistances of the IT/MIS Department is the testing of new field equipment which directly inputs data *onsite* for assessment rather than doing office hand-keying of the information. COR is also increasing the use of Pictometry (a “snapshot in time”) as one of the methods for verifying building and lot sizes as well as the number and location of business personal property (*e.g.*, bulldozers, landmovers, trucks, diggers etc.). We are expanding our pursuit of delinquent accounts and non-filers, analysis of conflicting information, and performing of audits. This office is now implementing upgraded procedures for performing automatic abatements with regard to personal property and improved procedures for automated supplements via our software vendor. Separate from Business One Stop, per new legislation, we are assisting taxpayers with registering their businesses for tax purposes using the VA Department of Taxation’s online iReg application.

**Preliminary Proposed General Fund Budget**

	<b>FY 2012</b>	<b>FY 2013 Projected</b>	<b>Change over FY 2012</b>
<b>1 Projected Revenue</b>			
a General Property Taxes	80,085,000	82,285,000	2,200,000
b Other Local Taxes	25,632,609	26,720,651	1,088,042
c State Revenue	8,481,207	8,917,304	436,097
d Federal Revenue	30,000	15,000	(15,000)
e Fees/Other Funding	7,321,122	4,946,349	(2,374,773)
f Funding from Fund Balance	4,300,000	4,300,000	0
<b>g Total General Fund Revenues</b>	<b>\$125,849,938</b>	<b>\$127,184,304</b>	<b>\$1,334,366</b>
<b>2 FY 13 Budget Adjustments</b>			
a % of increase to schools (57%)			760,793
b VRS rate increase (orig. 479K)			494,902
c Life Insurance rate increase (orig. 192k)			56,504
d Funding for Regional Jail increase (orig. 372k)			247,983
e Funding for Juvenile Detention Center increase			28,477
f Phase II funding for IT Plan			109,485
g LODA budget increase			20,665
h NSV Regional Commission contribution increase			17,257
i AARP			2,100
j Circuit Court increase			8,000
k Adjustments/ Reclassifications of 138 positions			(238,654)
l Elimination of operational contingency			(200,000)
			<b>\$1,307,512</b>
			<b>\$26,854</b>

**KEY POINTS**

1. Unknown state funding
2. Unfunded Public Safety vehicles replacements (950k)
3. Health benefit changes to maintain level funding
4. Present level funding for Fire and Rescue Companies
5. Restructuring debt for additional savings
6. Replenishing of fund balance at year end concerns
7. VRS rate changes made by state
8. No cost of living increases to employees for **fourth year**



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)

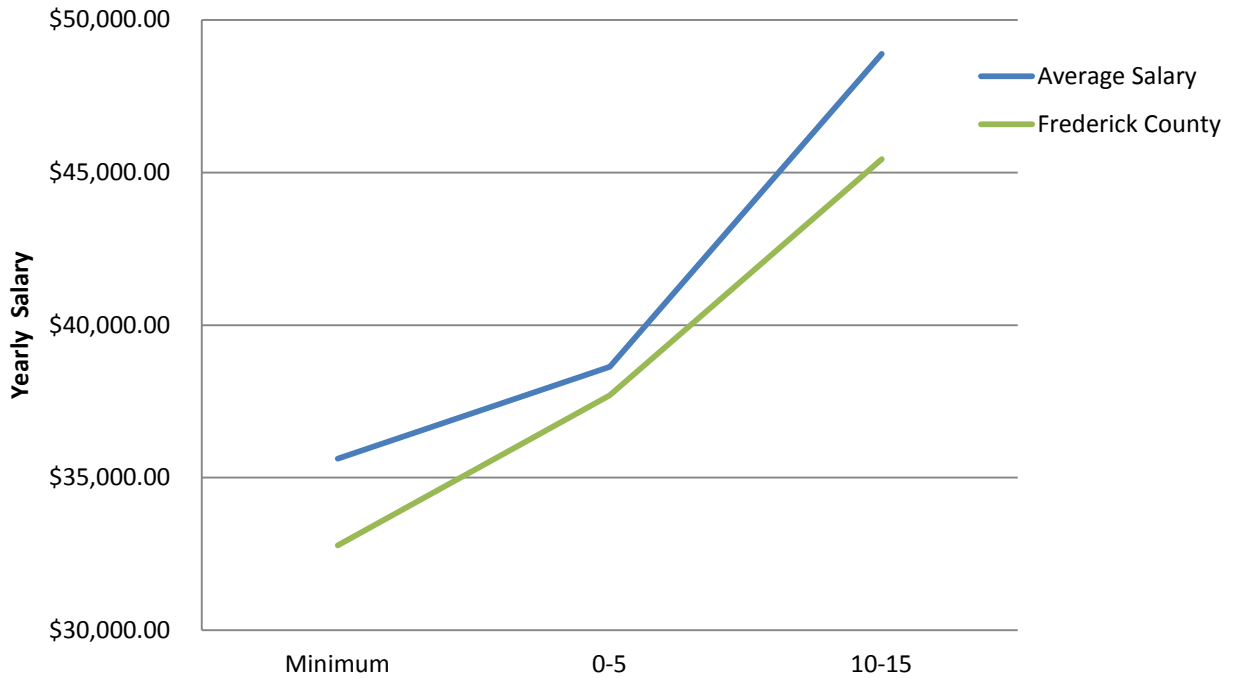
## Tentative Budget Calendar FY 2012-2013

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 25, 2012	School Superintendent Budget Presentation to School Board
February 8, 2012	Budget Worksession
March 8, 2012	Public Hearing Advertisement to newspaper
March 19, 2012	Public Hearing Advertisement in newspaper
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

<b>Delayed Initiatives/Projects/Purchases</b>	
<b><u>Sheriff</u></b>	
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
<b>Total Sheriff</b>	<b>890,880</b>
<b><u>Parks and Recreation</u></b>	
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
<b>Total Parks</b>	<b>1,794,169</b>
<b><u>Fire and Rescue</u></b>	
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
<b>Total Fire and Rescue</b>	<b>268,333</b>
<b><u>Commissioner of the Revenue</u></b>	
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 plus software for reassessment	7,200
<b>Total Commissioner of the Revenue</b>	<b>35,000</b>
<b>Miscellaneous</b>	
Restore Outside Agency Cuts (25% cut over two fiscal years)	592,000
Length of Service	5,390
Fire Company Capital	100,000
<b>Total Miscellaneous</b>	<b>697,390</b>

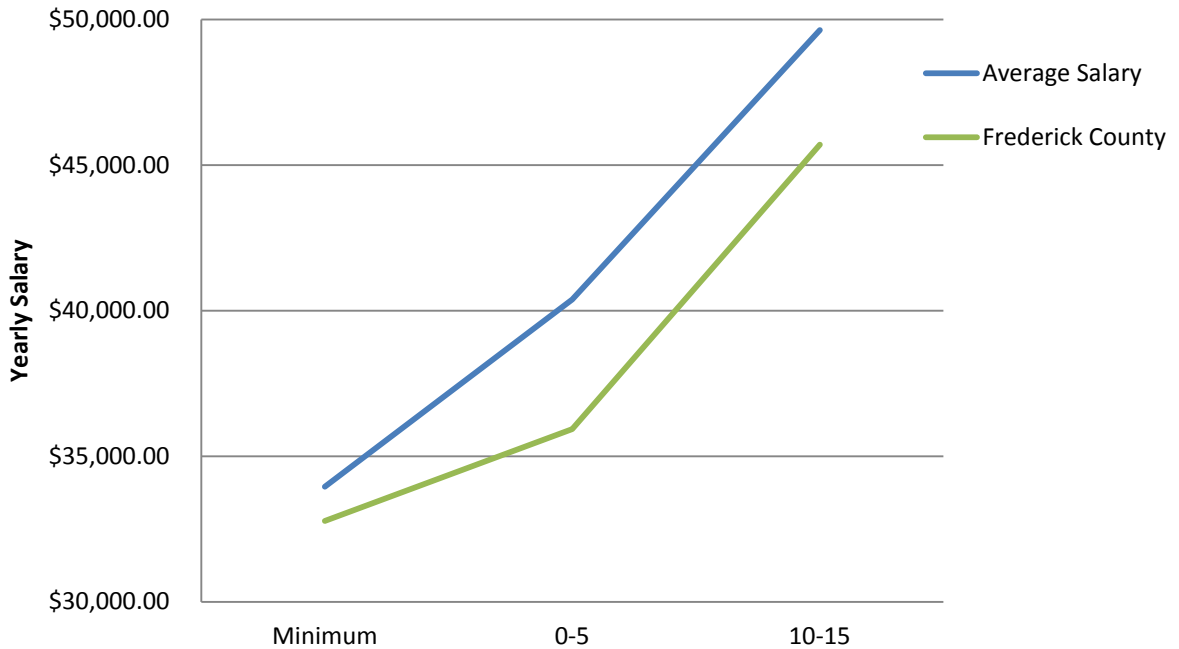
## Deputy Position



County	Years of Service		
	Minimum	0-5	10-15
Rockingham	\$ 28,234.00	\$ 30,863.00	no data
Albemarle	\$ 34,378.00	\$ 36,949.00	\$ 46,206.00
York	\$ 36,875.00	\$ 45,886.00	\$ 54,192.00
Fauquier	\$ 37,564.00	\$ 38,115.00	\$ 53,070.00
Winchester	\$ 37,419.00	\$ 40,740.00	\$ 47,275.44
Harrisonburg City	\$ 39,249.00	\$ 39,249.60	\$ 43,700.80
<b>Average</b>	<b>\$ 35,619.83</b>	<b>\$ 38,633.77</b>	<b>\$ 48,888.85</b>
Frederick	\$ 32,777.60	\$ 37,697.00	\$ 45,441.77

\$ Above (Below) Ave	(\$3,508.23)	(\$936.77)	(\$3,447.08)
% Above (Below) Ave	-8.00%	-2.00%	-7.00%

## Firefighter/EMT Position



County	Years of Service		
	Minimum	0-5	10-15
Rockingham	\$ 31,000.00	\$ 33,000.00	\$ 41,740.00
Fauquier	\$ 33,579.00	\$ 45,095.00	\$ 48,306.00
Albemarle	\$ 34,378.00	\$ 38,260.00	\$ 49,169.00
York	\$ 36,875.00	\$ 45,886.00	\$ 54,192.00
Winchester	\$ 33,945.00	\$ 39,684.20	\$ 54,781.48
Average	\$ 33,955.40	\$ 40,385.04	\$ 49,637.70
Frederick	\$ 32,777.60	\$ 35,930.97	\$ 45,698.07

\$ Above (Below) Ave	(\$1,177.80)	(\$4,454.07)	(\$3,939.63)
% Above (Below) Ave	-3.00%	-11.00%	-8.00%

Preliminary Information based on Governor's Proposed Budget

School Operating Fund  
Fiscal Year 2013 Budget



Summary for Joint SB/BOS Meeting  
January 25, 2012

**UPDATE for Feb 8th BOS budget  
worksession**

	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	-
<b>e Total School Operating Fund Revenues</b>	<b>\$ 127,238,956</b>	<b>\$ 128,141,731</b>	<b>\$ 902,775</b>

Jan 25th BOS commitment  
for additional \$760,794 will be  
added here

2 Expenditures

a Maintain existing staff and operations	No salary increase, pay scale change, additional wages included.	(936,053)
b Retirement rate increase		4,907,628
c Health insurance increase		973,000
d Buses and technology		430,805
<b>e Total School Operating Fund Expenditures</b>		<b>\$ 5,375,380</b>

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 - downsize 21 ftes
- b Reassignments as possible - downsize 8 ftes
- c Eliminate current vacancies - downsize 4 ftes

\$2.8 million  
savings

Total downsizing - 33 ftes .....subtotal shortfall at this point - \$1.7 million

6 Actions NOT desired

- a Reduce buses and technology again

\$1.1 million reduction

.....subtotal shortfall at this point - \$0.6 million

Jan 25th BOS commitment  
for additional \$760,794 helps  
here

- b Further downsizing - estimated 9 add'l ftes

\$600,000 reduction without addtl revenue

7 Efforts Needed

- a Salary increase and scale enhancements

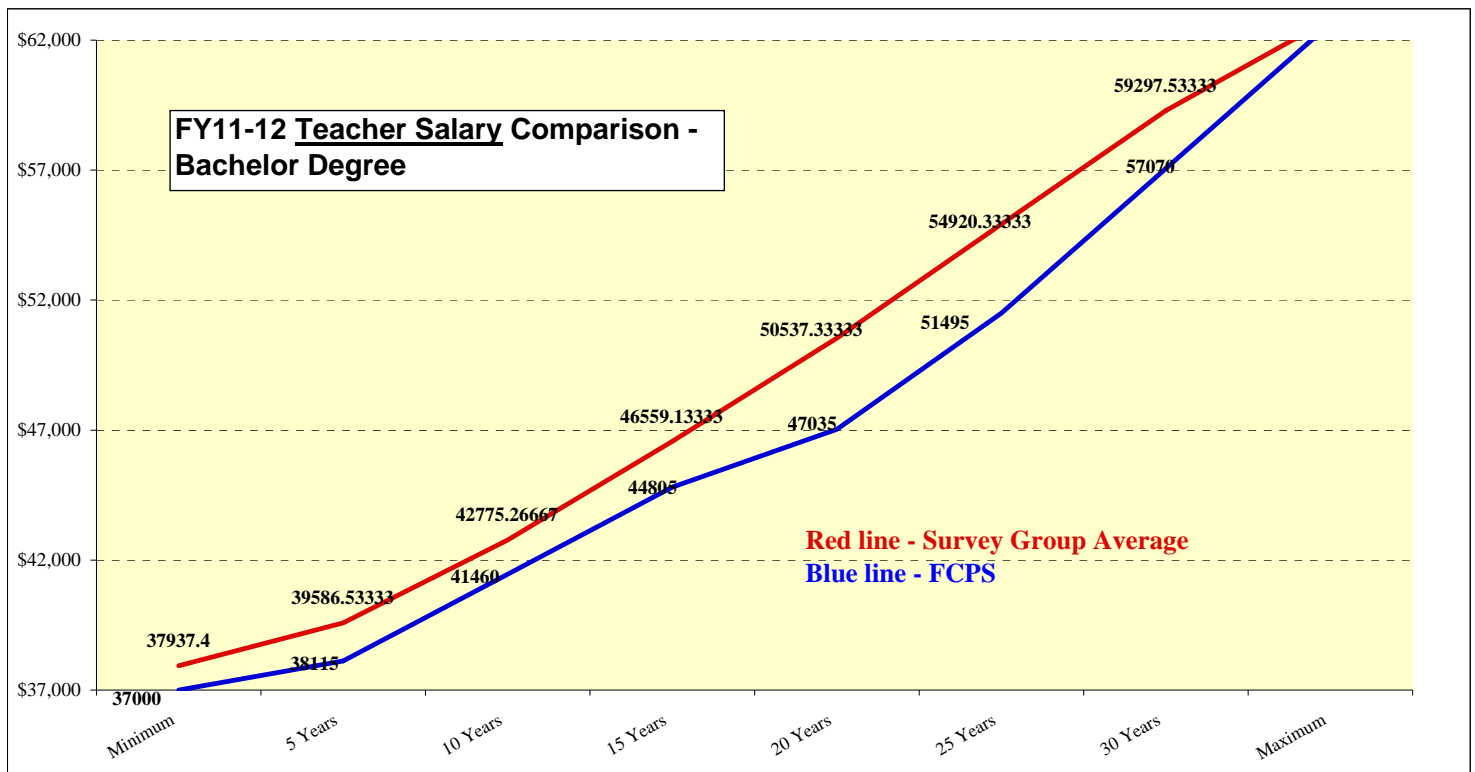
Cost of a step movement - 2.4%

\$2.4 million

Cost of each 1% increase

\$1 million

Additional revenue needed to  
provide for salary increase



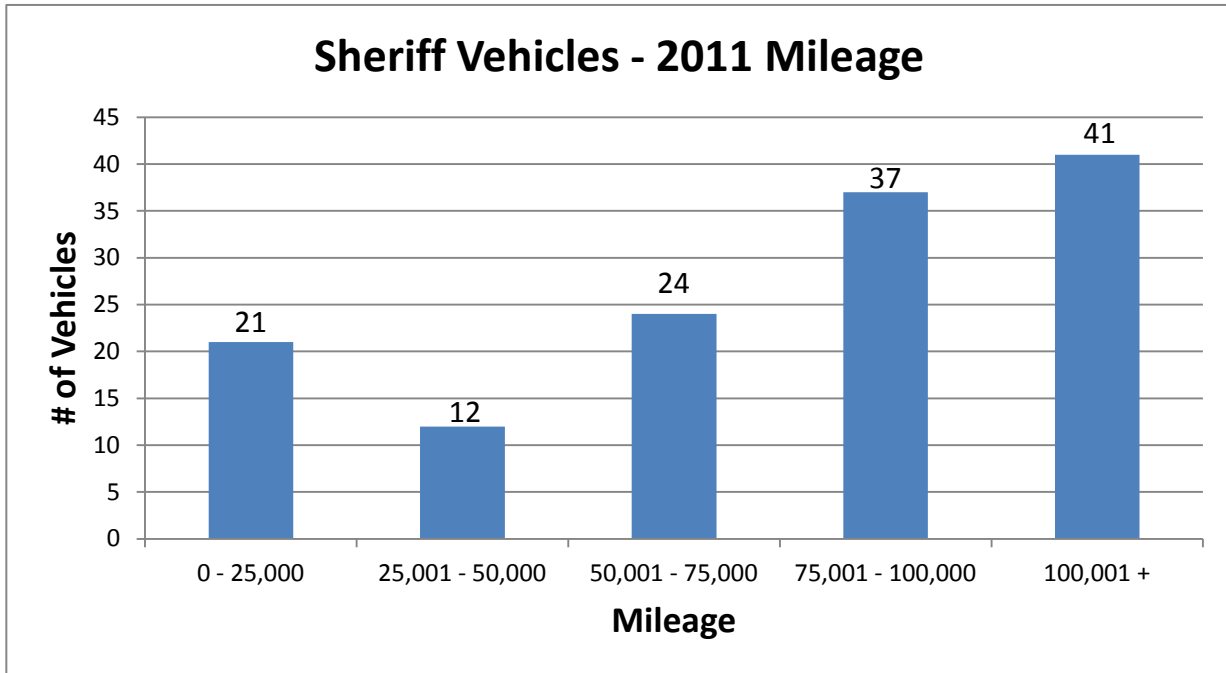
### Teacher Salary Information

FY 2012 - Bachelors Degree								
Summary	Minimum	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years	Maximum
Frederick County, VA	37,000	38,115	41,460	44,805	47,035	51,495	57,070	62,645
Albemarle County	40,839	43,943	47,047	50,958	54,869	58,596	62,324	63,069
Augusta County	36,300	36,811	38,334	40,894	43,195	48,185	50,246	56,371
Berkeley County	34,488	37,784	41,039	44,204	47,928	51,593	54,532	57,470
Clarke County	36,575	38,038	42,484	45,397	48,509	50,702	54,179	57,984
Fauquier County	40,000	40,500	43,481	47,993	49,968	49,968	49,968	49,968
Harrisonburg City	39,124	39,618	41,641	44,394	47,377	51,385	56,507	62,679
Loudoun County	43,715	45,498	51,853	61,647	72,162	84,472	87,885	97,885
Roanoke County	35,700	37,899	39,864	42,622	45,379	49,882	56,109	58,268
Rockingham County	38,000	38,342	39,231	41,404	43,765	47,382	52,297	54,555
Shenandoah County	36,500	36,926	39,433	42,271	45,110	47,950	50,788	56,466
Spotsylvania County	37,959	39,583	42,861	48,493	54,866	62,075	70,232	77,523
Stafford County	36,322	40,995	46,269	52,221	58,940	66,522	75,090	75,080
Warren County	37,960	37,960	40,740	43,368	46,613	49,858	54,184	62,192
Winchester City	37,000	38,036	42,850	45,615	47,640	51,688	56,300	63,798
York County	38,579	42,077	44,522	47,106	51,739	55,547	58,832	58,832
# of respondents	15	15	15	15	15	15	15	15
<b>Survey Group Average</b>	<b>37,937</b>	<b>39,587</b>	<b>42,775</b>	<b>46,559</b>	<b>50,537</b>	<b>54,920</b>	<b>59,298</b>	<b>62,809</b>
<b>Frederick County, VA</b>	<b>37,000</b>	<b>38,115</b>	<b>41,460</b>	<b>44,805</b>	<b>47,035</b>	<b>51,495</b>	<b>57,070</b>	<b>62,645</b>
<b>\$ Above (Below) Average</b>	<b>\$ (937)</b>	<b>\$ (1,472)</b>	<b>\$ (1,315)</b>	<b>\$ (1,754)</b>	<b>\$ (3,502)</b>	<b>\$ (3,425)</b>	<b>\$ (2,228)</b>	<b>\$ (164)</b>
<b>% Above (Below) Average</b>	<b>-2.5%</b>	<b>-3.7%</b>	<b>-3.1%</b>	<b>-3.8%</b>	<b>-6.9%</b>	<b>-6.2%</b>	<b>-3.8%</b>	<b>-0.3%</b>

Green areas denote higher salary than FCPS



Mileage	
0 - 25,000	21
25,001 - 50,000	12
50,001 - 75,000	24
75,001 - 100,000	37
100,001 +	41
	<hr/>
	135



DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
7/1/2011	ECONOMIC DEVELOPMENT COMMISSION	CORR.BUDGET P/T HELP	81020	1005	000	000	(36,592.00)
	ECONOMIC DEVELOPMENT COMMISSION		81020	1003	000	000	36,592.00
7/15/2011	BOARD OF SUPERVISORS	INCREASE IN VACO DUES	11010	3005	000	000	(227.00)
	BOARD OF SUPERVISORS		11010	5801	000	000	227.00
7/27/2011	INFORMATION TECHNOLOGY	IT RESTRUCTURING	12200	1001	000	027	28,132.00
	INFORMATION TECHNOLOGY		12200	1001	000	021	41,582.00
	INFORMATION TECHNOLOGY		12200	2005	000	000	5,605.00
	INFORMATION TECHNOLOGY		12200	1001	000	058	(75,319.00)
7/28/2011	ELECTORAL BOARD AND OFFICIALS	MAINTENANCE WARRANTY CONTRACT	13010	3004	000	001	(67.99)
	ELECTORAL BOARD AND OFFICIALS		13010	3005	000	000	67.99
8/1/2011	SHERIFF	GANG FORCE PURCHASE	31020	5413	000	005	5,998.00
	SHERIFF		31020	5401	000	000	(5,998.00)
8/1/2011	COMMONWEALTH'S ATTORNEY	RECLASS POSITION	22010	1003	000	001	55,990.00
	COMMONWEALTH'S ATTORNEY		22010	1001	000	012	(55,990.00)
8/2/2011	OTHER	POSTAGE MACHINE RENTAL	12240	5415	000	000	(600.00)
	OTHER		12240	9001	000	000	600.00
8/10/2011	ELECTORAL BOARD AND OFFICIALS	MAINTENANCE SERVICES CONTRACT	13010	3004	000	001	(391.39)
	ELECTORAL BOARD AND OFFICIALS		13010	3005	000	000	391.39
8/11/2011	PUBLIC SAFETY COMMUNICATIONS	INTERNET ACCESS	35060	5204	000	000	(2,000.00)
	PUBLIC SAFETY COMMUNICATIONS		35060	5299	000	000	2,000.00
8/15/2011	COMMISSIONER OF THE REVENUE	CAMRA ANNUAL RENEWAL	12090	3010	000	000	(175.00)
	REASSESSMENT/BOARD OF ASSESSORS		12100	3010	000	000	175.00
8/16/2011	SHERIFF	DARE SUPPLIES	31020	5401	000	000	(1,075.49)
	SHERIFF		31020	5413	000	001	1,075.49
8/17/2011	SHERIFF	CONNECTIVITY FEE	31020	5401	000	000	(2,000.00)
	SHERIFF		31020	5299	000	000	2,000.00
8/17/2011	FIRE AND RESCUE	CONNECTIVITY THROUGH FCPS	35050	5204	000	000	(2,000.00)
	FIRE AND RESCUE		35050	5299	000	000	2,000.00
8/29/2011	SHERIFF	COMPUTER PROGRAM FOR GANG TASK FORCE	31020	5401	000	000	(1,236.03)
	SHERIFF		31020	5413	000	005	1,236.03
8/29/2011	MANAGEMENT INFORMATION SYSTEMS	YEARLY INTERNET CONNECTION	12220	3005	000	000	(6,000.00)
	MANAGEMENT INFORMATION SYSTEMS		12220	5299	000	000	6,000.00
9/1/2011	COMMISSIONER OF THE REVENUE	PROMOTION	12090	1001	000	062	1,987.27
	COMMISSIONER OF THE REVENUE		12090	1001	000	066	1,709.16
	COMMISSIONER OF THE REVENUE		12090	1001	000	064	1,442.64
	COMMISSIONER OF THE REVENUE		12090	1001	000	003	(5,139.07)
9/2/2011	FIRE AND RESCUE	RECONCILE PERSONNEL LINE	35050	1001	000	001	(1,335.00)
	FIRE AND RESCUE		35050	1001	000	004	1,335.00
	FIRE AND RESCUE		35050	1001	000	001	(3,554.00)
	FIRE AND RESCUE		35050	1001	000	013	3,554.00
	FIRE AND RESCUE		35050	1001	000	001	(3,523.00)
	FIRE AND RESCUE		35050	1001	000	015	3,523.00
	FIRE AND RESCUE		35050	1001	000	001	(450.00)
	FIRE AND RESCUE		35050	1001	000	024	450.00
	FIRE AND RESCUE		35050	1001	000	001	(668.00)
	FIRE AND RESCUE		35050	1001	000	025	668.00
	FIRE AND RESCUE		35050	1001	000	001	(1,020.00)
	FIRE AND RESCUE		35050	1001	000	026	1,020.00
	FIRE AND RESCUE		35050	1001	000	001	(501.00)
	FIRE AND RESCUE		35050	1001	000	027	501.00
	FIRE AND RESCUE		35050	1001	000	001	(504.00)
	FIRE AND RESCUE		35050	1001	000	028	504.00
	FIRE AND RESCUE		35050	1001	000	001	(1,001.00)
	FIRE AND RESCUE		35050	1001	000	031	1,001.00
	FIRE AND RESCUE		35050	1001	000	001	(3,605.00)
	FIRE AND RESCUE		35050	1001	000	033	3,605.00
	FIRE AND RESCUE		35050	1001	000	016	(1,033.00)
	FIRE AND RESCUE		35050	1001	000	034	1,033.00
	FIRE AND RESCUE		35050	1001	000	016	(1,344.00)
	FIRE AND RESCUE		35050	1001	000	038	1,344.00
	FIRE AND RESCUE		35050	1001	000	016	(1,475.00)
	FIRE AND RESCUE		35050	1001	000	042	1,475.00
	FIRE AND RESCUE		35050	1001	000	016	(4,003.00)
	FIRE AND RESCUE		35050	1001	000	043	4,003.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/2/2011	FIRE AND RESCUE		35050	1001	000	016	(1,360.00)
	FIRE AND RESCUE	RECONCILE PERSONNEL LINE	35050	1001	000	044	1,360.00
	FIRE AND RESCUE		35050	1001	000	102	(5,091.00)
	FIRE AND RESCUE		35050	1001	000	058	5,091.00
	FIRE AND RESCUE		35050	1001	000	102	(3,162.00)
	FIRE AND RESCUE		35050	1001	000	064	3,162.00
	FIRE AND RESCUE		35050	1001	000	102	(1,492.00)
	FIRE AND RESCUE		35050	1001	000	081	1,492.00
9/9/2011	REASSESSMENT/BOARD OF ASSESSORS	IT SOFTWARE	12100	1006	000	000	(4,950.00)
	MANAGEMENT INFORMATION SYSTEMS		12220	5413	000	001	4,950.00
9/14/2011	COMMONWEALTH'S ATTORNEY	B.A.9/14/11 TR.FOR LASERFICHE	22010	3005	000	000	8,000.00
	COMMONWEALTH'S ATTORNEY		22010	8007	000	000	5,000.00
	COMMONWEALTH'S ATTORNEY		22010	1001	000	013	(13,000.00)
9/14/2011	FINANCE DEPARTMENT	BAI MAINTENANCE	12140	5413	000	000	1,000.00
	FINANCE DEPARTMENT		12140	3006	000	000	(1,000.00)
9/19/2011	FIRE AND RESCUE	COLLEGE COURSE FOR ALS UPGRADES	35050	5506	000	000	(5,000.00)
	FIRE AND RESCUE		35050	2013	000	000	5,000.00
	FIRE AND RESCUE		35050	3010	000	000	(1,020.00)
	FIRE AND RESCUE		35050	2013	000	000	1,020.00
9/19/2011	MAINTENANCE ADMINISTRATION	GAS UTILIZED BY MAINTENANCE	43010	5408	000	000	(500.00)
			43010	4003	000	003	500.00
9/19/2011	COMMONWEALTH'S ATTORNEY	PURCHASE SOFTWARE/CORR.BT146	22010	3005	000	000	(8,000.00)
	COMMONWEALTH'S ATTORNEY		22010	5413	000	000	8,000.00
9/21/2011	CLERK OF THE CIRCUIT COURT	TRAVEL FOR CLERK TO CONVENTION	21060	5401	000	000	(722.22)
	CLERK OF THE CIRCUIT COURT		21060	5506	000	000	722.22
9/26/2011	MAINTENANCE ADMINISTRATION	ADDITIONAL HOURS WORKED	43010	1003	000	000	(27.00)
	MAINTENANCE ADMINISTRATION		43010	1005	000	000	27.00
9/26/2011	COUNTY OFFICE BUILDINGS/COURT	REPAIR EMERGENCY GENERATOR	43040	3004	000	003	(756.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	3004	000	001	756.00
9/27/2011	CLERK OF THE CIRCUIT COURT	MILEAGE	21060	5401	000	000	(12.08)
	CLERK OF THE CIRCUIT COURT		21060	5506	000	000	12.08
9/28/2011	INSPECTIONS	OVERTIME	34010	3002	000	000	(23.42)
	INSPECTIONS		34010	1005	000	000	23.42
10/1/2011	SHERIFF	GANG FORCE PURCHASE	31020	5413	000	005	(5,998.00)
	SHERIFF		31020	5401	000	000	5,998.00
10/17/2011	BOARD OF SUPERVISORS	LEXIS NEXIS SUBSCRIPTIONS	11010	3004	000	002	(121.00)
	BOARD OF SUPERVISORS		11010	5411	000	000	121.00
10/19/2011	COUNTY OFFICE BUILDINGS/COURT	MICROMAIN SOFTWARE UPGRADE	43040	3005	000	005	(440.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000	000	440.00
10/24/2011	PARKS MAINTENANCE	NAT.PLAYGROUND SAFETY RECERTIFICATION	71030	5204	000	000	(247.19)
	PARKS MAINTENANCE		71030	5506	000	000	247.19
10/24/2011	SHERIFF	PRISONER TRANSPORTS/EXTRA	31020	5410	000	000	(4,200.00)
	SHERIFF		31020	5506	000	001	4,200.00
11/1/2011	FIRE AND RESCUE	RECLASSIFICATION	35050	1001	000	061	6,402.59
	FIRE AND RESCUE		35050	1001	000	003	(6,402.59)
11/07/2011	HUMAN RESOURCES	SUBSCRIPTION TO HR LAWS.COM	12030	3007	000	000	(950.00)
	HUMAN RESOURCES		12030	5411	000	000	950.00
11/8/2011	SHERIFF	PRISONER TRANSPORTS	31020	3004	000	002	(5,000.00)
	SHERIFF		31020	5506	000	001	5,000.00
11/8/2011	SHERIFF	TRAVEL/REGISTRATION	31020	3004	000	002	(1,000.00)
	SHERIFF		31020	5506	000	000	1,000.00
11/17/2011	ELECTORAL BOARD AND OFFICIALS	MEMBERSHIP FEE	13010	5506	000	000	(25.00)
	ELECTORAL BOARD AND OFFICIALS		13010	5801	000	000	25.00
11/17/2011	ELECTORAL BOARD AND OFFICIALS	11/8/11 VA GEN ELECTION	13010	3007	000	000	(500.00)
	ELECTORAL BOARD AND OFFICIALS		13010	3010	000	000	500.00
11/17/2011	ELECTORAL BOARD AND OFFICIALS		13010	3004	000	001	(900.00)
	ELECTORAL BOARD AND OFFICIALS		13010	3010	000	000	900.00
11/23/2011	PUBLIC SAFETY COMMUNICATIONS	WEATHER SUBSCRIPTION	35060	5204	000	000	(1,500.00)
	PUBLIC SAFETY COMMUNICATIONS		35060	3010	000	000	1,500.00
11/29/2011	FIRE AND RESCUE	PORTION IPRISM PROXY SERVER	35050	5413	000	000	(673.18)
	FIRE AND RESCUE		35050	3005	000	000	673.18

12/1/2011	COMMONWEALTH'S ATTORNEY	LASERFICHE SCANNER	22010	8007	000	000	(4,000.00)
	COMMONWEALTH'S ATTORNEY		22010	5413	000	000	4,000.00
12/15/2011	BOARD OF SUPERVISORS	LEXIS NEXIS SUBSCRIPTIONS	11010	3004	000	002	(500.00)
	BOARD OF SUPERVISORS		11010	5411	000	000	500.00
12/15/2011	COUNTY OFFICE BUILDINGS/COURT	OLD GAINESBORO SCHOOL SECURITY	43040	5401	000	000	(600.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	5204	000	006	600.00
12/15/2011	PARKS MAINTENANCE	PESTICIDE APPLICATORS RECERTIFICATION	71030	5204	000	000	(75.00)
	PARKS MAINTENANCE		71030	5506	000	000	75.00
12/15/2011	SHERIFF	PRINTING TRAFFIC SUMMONS	31020	5409	000	000	(1,800.00)
	SHERIFF		31020	3006	000	000	1,800.00
12/16/2011	ELECTORAL BOARD AND OFFICIALS	MACHINE TECHNICIAN BILL	13010	5204	000	000	(546.90)
	ELECTORAL BOARD AND OFFICIALS		13010	3010	000	000	546.90
1/3/2012	HUMAN RESOURCES	YEARS OF SERVICE AWARDS 2	12030	5413	000	000	(4,500.00)
	HUMAN RESOURCES		12030	5415	000	000	4,500.00
1/4/2012	COMMISSIONER OF THE REVENUE	MOVE FROM BULDOC SALARY TO PART-TIME	12090	1001	000	047	(8,506.00)
	COMMISSIONER OF THE REVENUE		12090	1005	000	000	8,506.00
1/4/2012	JUVENILE AND DOMESTIC COURT	UNIFORMS EXPENSE	21050	5411	000	000	(4.00)
	JUVENILE AND DOMESTIC COURT		21050	5410	000	000	4.00
1/6/2012	ELECTORAL BOARD AND OFFICIALS	MACHINE TECHNICIAN EXPENSE	13010	5204	000	000	(693.30)
	ELECTORAL BOARD AND OFFICIALS		13010	3010	000	000	693.30
1/9/2012	TREASURER	ADVERTISING FOR SALE OF DELINQ. R.E.	12130	5204	000	000	(3,000.00)
	TREASURER		12130	3007	000	000	3,000.00
1/9/2012	BOARD OF SUPERVISORS	VLGMA DUES	11010	5408	000	000	(150.00)
	COUNTY ADMININSTRATOR		12010	5801	000	000	150.00
1/10/2012	COMMISSIONER OF THE REVENUE	MOVE FUNDS FROM OVERTIME	12090	1005	000	000	(18,961.84)
	COMMISSIONER OF THE REVENUE		12090	1003	000	000	18,961.84
1/11/2012	COUNTY OFFICE BUILDINGS/COURT	ASBESTOS ABATEMENT OLD GAINESBORO SCH	43040	3004	000	003	(4,000.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000	000	4,000.00
1/11/2012	COUNTY OFFICE BUILDINGS/COURT	REPAIRS TO EMERGENCY GENERATOR	43040	3004	000	003	(2,044.60)
	COUNTY OFFICE BUILDINGS/COURT		43040	3004	000	001	2,044.60
1/12/2012	COUNTY OFFICE BUILDINGS/COURT	REPAIRS TO IT AC UNIT	43040	3004	000	003	(302.50)
	COUNTY OFFICE BUILDINGS/COURT		43040	3004	000	001	302.50
1/18/2012	SHERIFF	LAPTOPS FOR TASK FORCE(GRANT)	31020	8007	000	001	(5,183.30)
	SHERIFF		31020	5401	000	001	5,183.30
1/18/2012	INFORMATION TECHNOLOGY	VMWARE TRAINING NETWORK SUPERVISOR	12200	8007	000	003	(3,320.25)
	INFORMATION TECHNOLOGY		12200	5506	000	003	3,320.25
1/25/2012	JUVENILE COURT PROBATION	PARKING FOR 3RD&4TH QTR.	33030	5204	000	000	(567.00)
	JUVENILE COURT PROBATION		33030	3010	000	000	567.00
2/6/2012	CLEARBROOK PARK	WATER AND SEWER CHARGES	71090	5101	000	000	(2,000.00)
	CLEARBROOK PARK		71090	5103	000	000	2,000.00
2/7/2012	COUNTY OFFICE BUILDINGS/COURT	APPRAISAL OF OLD GAINESBORO SCHOOL	43040	3004	000	003	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000	000	1,000.00
2/7/2012	CLEARBROOK PARK	HEATING FUEL FOR SHOP	71090	5408	000	000	(64.36)
	CLEARBROOK PARK		71090	5102	000	000	64.36
2/7/2012	ECONOMIC DEVELOPMENT COMMISSION	SUPPLIES	81020	3006	000	000	(300.00)
	ECONOMIC DEVELOPMENT COMMISSION		81020	5413	000	000	300.00
2/7/2012	ECONOMIC DEVELOPMENT COMMISSION	WEBSITE DEVELOPMENT COST	81020	3007	000	000	(400.00)
	ECONOMIC DEVELOPMENT COMMISSION		81020	3002	000	008	400.00
2/8/2012	COUNTY ATTORNEY	WIN-FRED BAR DUES	12020	5413	000	000	(75.00)
	COUNTY ATTORNEY		12020	5801	000	000	75.00

**County of Frederick, VA  
Report on Unreserved Fund Balance  
February 10, 2012**

<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)
IT Project - Phase I	(169,557)
Sheriff laptops	(319,636)
Return FY11 VJCCA funds	(8,500)
	(535,911)
 <b>Fund Balance, February 10, 2012</b>	 <b>22,703,895</b>

County of Frederick  
 General Fund  
 January 31, 2012

ASSETS	FY12 <u>1/31/12</u>	FY11 <u>1/31/11</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	29,091,330.49	26,814,860.84	2,276,469.65 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	3,841,274.16	3,695,687.30	145,586.86
Streetlights	1,668.55	1,256.04	412.51
Commonwealth, Federal, 45 day Taxes	29,909.68	87,798.87	(57,889.19)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,688.33	2,502.46	2,185.87
GL controls (est.rev / est. exp)	<u>(6,636,984.58)</u>	<u>(10,142,651.60)</u>	<u>3,505,667.02</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>27,068,380.86</u></b>	<b><u>21,195,948.14</u></b>	<b><u>5,872,432.72</u></b>
<b>LIABILITIES</b>			
Accrued Liabilities	393,172.36	226,025.51	167,146.85 *B
Performance Bonds Payable	1,561,080.89	992,313.22	568,767.67
Taxes Collected in Advance	87,093.05	121,292.10	(34,199.05)
Deferred Revenue	<u>3,853,557.77</u>	<u>3,732,934.87</u>	<u>120,622.90</u> *C
<b>TOTAL LIABILITIES</b>	<b>5,894,904.07</b>	<b>5,072,565.70</b>	<b>822,338.37</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances General Fund	183,785.37	210,366.40	(26,581.03) (2) 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	17,194.14	17,106.17	87.97
Transportation Reserve	438,300.00	438,300.00	0.00
Animal Shelter	309,579.84	295,261.27	14,318.57
Proffers	1,640,089.10	2,334,456.84	(694,367.74) (3) Attached
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	<u>17,154,115.24</u>	<u>11,532,320.69</u>	<u>5,621,794.55</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>21,173,476.79</u></b>	<b><u>16,123,382.44</u></b>	<b><u>5,050,094.35</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>27,068,380.86</u></b>	<b><u>21,195,948.14</u></b>	<b><u>5,872,432.72</u></b>

**NOTES:**

\*A Cash increased due to an increase in fund balance and decreased expenditures and transfers.

\*B Health insurance increased and includes administrative fees and claims.

\*C Taxes increased \$145,586.86, street lights increased \$412.51, misc.charges decreased \$39,397.68, veh.lic.pd. in advance increased \$13,879.21, dog tags increased \$247.00 and decals decreased \$105.00.

(1) GL Controls	FY12	FY11	Inc/(Decrease)
Est.Revenue	121,775,301	122,478,212	-702,911
Appropriations	-56,251,976	-57,474,520	1,222,544
Est.Tr.to Other fds	-72,344,095	-75,356,710	3,012,615
Encumbrances	183,785	210,366	-26,581
	-6,636,985	-10,142,652	3,505,668

(2) General Fund Purchase Orders

Outstanding Balance@1/31/12

DEPARTMENT	Amount	Description
Comm.Attorney	3,999.00	Scanner
Fire & Rescue	14,610.00	Uniforms
	6,750.23	Scott SCBA Parts
Parks	4,331.50	Chemicals
	305.20	T-Shirts
	136,995.00	Sherando Restroom Renovation
Sheriff	2,399.80	Video Responders
	4,212.60	Ammunition
	7,300.00	(4) KA-Band Radar Units
	2,882.04	(3) Dell Laptops
<b>Total</b>	<b>183,785.37</b>	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
<u>Balance@1/31/12</u>	467,746.18	134,661.18	270,109.55	767,572.19	<b>1,640,089.10</b>

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
<b>Total</b>	<b>767,572.19</b>

(4) Fund Balance Adjusted	
Beginning Balance 1/31/12	22,703,894.62
Revenue 1/12	60,454,389.56
Expenditures 1/12	(27,904,257.89)
Transfers 1/12	(38,099,911.05)
<b>1/12 Adjusted Fund Balance</b>	<b>17,154,115.24</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 January 31, 2012

<b>REVENUES:</b>	<u>Appropriated</u>	FY12 1/31/12 <u>Actual</u>	FY11 1/31/11 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	80,085,000.00	35,467,429.62	35,201,363.67	266,065.95 (1)
Other local taxes	25,632,609.00	10,470,079.56	10,195,993.39	274,086.17 (2)
Permits & Privilege fees	1,229,649.00	590,414.33	539,114.15	51,300.18 (3)
Revenue from use of money and property	888,501.33	116,660.18	86,326.31	30,333.87 (4)
Charges for Services	2,307,751.00	1,279,539.39	1,236,707.94	42,831.45
Miscellaneous	1,147,538.45	221,728.98	192,055.36	29,673.62
Recovered Costs	1,830,429.75	748,070.45	1,086,141.94	(338,071.49) (5)
Intergovernmental:				
Commonwealth	8,349,584.00	11,444,244.04	11,297,452.05	146,791.99 (6)
Federal	304,238.60	116,223.01	843,793.12	(727,570.11) (7)
Transfers	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<u>121,775,301.13</u>	<u>60,454,389.56</u>	<u>60,678,947.93</u>	<u>(224,558.37)</u>
<b>EXPENDITURES:</b>				
General Administration	8,238,303.89	4,016,610.09	4,894,114.59	(877,504.50)
Judicial Administration	2,064,378.54	1,050,405.07	1,122,027.30	(71,622.23)
Public Safety	24,562,181.71	13,452,548.48	13,056,402.98	396,145.50
Public Works	4,054,002.90	1,956,753.91	1,929,089.12	27,664.79
Health and Welfare	7,098,184.00	3,705,453.12	3,471,177.74	234,275.38
Education	56,493.00	28,246.50	28,246.50	0.00
Parks, Recreation, Culture	5,250,165.71	2,745,214.69	2,876,415.81	(131,201.12)
Community Development	1,787,806.55	949,026.03	1,487,047.94	(538,021.91)
<b>TOTAL EXPENDITURES</b>	<u>53,111,516.30</u>	<u>27,904,257.89</u>	<u>28,864,521.98</u>	<u>(960,264.09) (8)</u>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	75,484,554.78	38,099,911.05	40,651,336.43	(2,551,425.38) (9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	(6,820,769.95)	(5,549,779.38)	(8,836,910.48)	(3,287,131.10)
<b>Fund Balance per General Ledger</b>	22,703,894.62	<u>22,703,894.62</u>	<u>20,369,231.17</u>	2,334,663.45
<b>Fund Balance Adjusted to reflect Income Statement @1/31/12</b>	15,883,124.67	17,154,115.24	11,532,320.69	5,621,794.55



(1)General Property Taxes	FY12	FY11	Increase/Decrease
Real Estate Taxes	20,172,505	20,262,323	-89,818
Public Services	685,750	995,469	-309,719
Personal Property	13,962,993	13,432,826	530,167
Penalties and Interest	465,692	387,143	78,549
Credit Card Chgs./Delinq.Advertising	-16,601	-12,937	-3,664
Adm.Fees For Liens&Distress	197,090	136,540	60,550
	35,467,430	35,201,364	266,066

**(2) Other Local Taxes**

Local Sales and Use Tax	4,330,599.32	4,045,332.86	285,266.46
Communications Tax	564,109.87	601,822.88	(37,713.01)
Utility Taxes	1,343,082.82	1,381,339.23	-38,256.41
Business Licenses	1,107,844.22	1,126,143.45	-18,299.23
Auto Rental Tax	54,531.77	32,156.07	22,375.70
Motor Vehicle Licenses Fees	379,178.94	345,053.01	34,125.93
Recordation Taxes	565,275.14	657,031.35	-91,756.21
Meals Tax	1,882,865.45	1,780,894.55	101,970.90
Lodging Tax	220,435.16	207,386.21	13,048.95
Street Lights	17,833.66	15,489.32	2,344.34
Star Fort Fees	4,323.21	3,344.46	978.75
<b>Total</b>	<b>10,470,079.56</b>	<b>10,195,993.39</b>	<b>274,086.17</b>

**(3)Permits&Privileges**

Dog Licenses	26,692.00	28,102.00	-1,410.00
Land Use	4,343.00	11,325.00	-6,982.00
Transfer Fees	1,307.70	1,516.05	-208.35
Development Review Fees	89,570.20	148,183.56	-58,613.36
Building Permits	315,210.52	260,631.09	54,579.43
2% State Fees	1,169.16	978.56	190.60
Electrical Permits	64,288.00	31,179.00	33,109.00
Plumbing Permits	17,585.00	5,180.00	12,405.00
Mechanical Permits	45,788.75	24,503.89	21,284.86
Sign Permits	1,490.00	1,860.00	-370.00
Permits for Commercial Burning	50.00	75.00	-25.00
Explosive Storage Permits	700.00	200.00	500.00
Blasting Permits	120.00	150.00	-30.00
Land Disturbance Permits	20,600.00	24,880.00	-4,280.00
Septic Haulers Permit	900.00	300.00	600.00
Sewage Installation License	100.00	0.00	100.00
Transfer Development Rights	500.00	50.00	450.00
<b>Total</b>	<b>590,414.33</b>	<b>539,114.15</b>	<b>51,300.18</b>

**(4) Revenue from use of**

Money	87,412.67	37,165.12	50,247.55 *1
Property	29,247.51	49,161.19	-19,913.68
	116,660.18	86,326.31	30,333.87

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

(5) Recovered Costs	FY12	FY11	Increase/Decrease
Recovered Costs Treas.Office	42,462.01	-	42,462.01
Worker's Comp	650.00	700.00	-50.00
Purchasing Card Rebate	93,020.92	106,364.92	-13,344.00
Reimbursement Circuit Court	12,236.26	6,705.99	5,530.27
Public Works Cleanup	-	250.00	-250.00
Clarke County Container Fees	33,683.91	35,181.15	-1,497.24
City of Winchester Container Fees	7,455.91	14,766.69	-7,310.78
Refuse Disposal Fees	32,522.91	42,274.19	-9,751.28
Recycling Revenue	47,833.00	36,282.71	11,550.29
Sheriff Restitution	150.60	20.00	130.60
Fire&Rescue Merchandise (Resale)	128.75	198.25	-69.50
Container Fees Bowman Library	709.20	1,313.42	-604.22
Restitution Victim Witness	280.00	1,925.87	-1,645.87
Reimb.of Expenses Gen.District Court	16,365.20	14,979.64	1,385.56
Reimb.Public Works Salaries	20,465.20	-	20,465.20
Reimb.of Expenses J&D Court	4,822.55	3,130.26	1,692.29
Winchester EDC	54,000.00	72,000.00	-18,000.00
Reimb.Task Force	33,854.30	34,090.35	-236.05
Rabies Clinic Fees	-	644.00	-644.00
EDC/Recovered Costs	119.95	-	119.95
Sign Deposits Planning	50.00	50.00	0.00
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	30,205.20	-14,972.80
Proffer Eastgate Commerce Center	-	4,000.00	-4,000.00
Proffer-Other	5,220.50	57,000.00	-51,779.50
Fire School Programs	18,110.62	15,271.18	2,839.44
Proffer Sovereign Village	10,976.19	-	10,976.19
Proffer Lynnehaven	33,783.10	20,269.86	13,513.24
Proffer Redbud Run	90,356.00	103,264.00	-12,908.00
Clerks Reimbursement to County	6,900.30	6,595.05	305.25
Proffer Village at Harvest Ridge	-	1,539.00	-1,539.00
Proffer Snowden Bridge	51,830.46	12,352.64	39,477.82
Sheriff Reimbursement	17,856.33	1,000.00	16,856.33
Proffer Cedar Meadows	-	4,881.00	-4,881.00
Proffer Westbury Commons	-	2,250.00	-2,250.00
Total	748,070.45	1,086,141.94	-338,071.49

(6) Commonwealth Revenue	1/31/12	1/31/11	
	FY12	FY11	Increase/Decrease
Motor Vehicle Carriers Tax	30,284.33	31,351.85	-1,067.52
Mobile Home Titling Tax	66,544.33	94,373.02	-27,828.69
State PP/Reimbursement	6,526,528.18	6,526,528.18	0.00
Recordation Taxes	210,941.70	176,830.90	34,110.80
Shared Expenses Comm.Atty.	231,604.80	218,556.00	13,048.80
Shared Expenses Sheriff	1,176,261.47	1,175,156.35	1,105.12
Shared Expenses Comm.of Rev.	81,928.75	100,843.46	-18,914.71
Shared Expenses Treasurer	74,131.40	76,665.66	-2,534.26
Shared Expenses Clerk	202,089.39	195,153.61	6,935.78
Public Assistance Grants	2,201,592.89	2,008,169.04	193,423.85
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	43,369.61	15,500.00	27,869.61
JJC Grant Juvenile Justice	92,697.00	95,670.00	-2,973.00
Rent/Lease Payments	186,167.32	139,917.98	46,249.34
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	25,981.54	-12,013.41
State Forfeited Asset Funds	24,573.98	3,790.37	20,783.61
VA Dept of Health Biosolids	7,692.27	3,264.50	4,427.77
Victim Witness Commonwealth	50,111.50	24,564.50	25,547.00
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	11,444,244.04	11,297,452.05	146,791.99

**County of Frederick**  
**General Fund**  
**January 31, 2012**

**Income Statement**

<b>(7) Federal Revenue</b>	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 Aliens	23,988.00	54,760.00	(30,772.00)
Federal Grants Sheriff	75,362.25	101,012.01	(25,649.76)
<b>Total</b>	<b>116,223.01</b>	<b>843,793.12</b>	<b>(727,570.11)</b>

**(8) Expenditures**

The year to date expenditures for FY12 decreased \$960,264.09 compared to the same time period in FY11. The **General Administration** decrease of \$877,504.50 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$396,145.50. Contributions to fire departments and rescue squads increased \$106,924.18 in FY12 and include a \$45,500.00 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. **Parks and Recreation** decreased \$131,201.12 due to the construction in FY11 of the Sherando pedestrian/bikeway trail. **Community Development** decreased \$538,021.91 as a result of \$550,000.00 for economic incentive in the previous year. **Transfers** decreased \$2,551,425.38 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, \$93,104.310 for the County Debt Service and Operational Transfers of \$87,595.66 that include funds for employer one-time payments.

<b>(9) Transfers decreased \$2,551,425.38</b>	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	1,489,528.56	1,582,632.87	-93,104.31
Operational Transfers	508,724.66	421,129.00	87,595.66
<b>Total</b>	<b>38,099,911.05</b>	<b>40,651,336.43</b>	<b>-2,551,425.38</b>

County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 January 31, 2012

ASSETS	FY2012 <u>1/31/12</u>	FY2011 <u>1/31/11</u>	Increase <u>(Decrease)</u>
Cash	4,159,806.64	5,006,351.31	(846,544.67) *1
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>(689,771.50)</u>	<u>(1,103,743.50)</u>	<u>413,972.00</u>
 TOTAL ASSETS	 <u>3,470,268.49</u>	 <u>3,902,607.81</u>	 <u>(432,339.32)</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			
Encumbrances	0.00	6,462.50	(6,462.50)
Undesignated Fund Balance	<u>1,598,960.49</u>	<u>1,963,605.21</u>	<u>(364,644.72)</u>
 TOTAL EQUITY	 <u>1,598,960.49</u>	 <u>1,970,067.71</u>	 <u>(371,107.22)</u>
 TOTAL LIABILITY & EQUITY	 <u>3,470,268.49</u>	 <u>3,902,607.81</u>	 <u>(432,339.32)</u>

**NOTES:**

\*1 Cash decreased \$846,544.67 due to an increase in expenditures over revenue and fund balance.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY2012</u>
Prisoner Billing:	28,679.97
Compensation Board Reimbursement 1/12	<u>445,501.02</u>
 <b>Total</b>	 474,180.99

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 1/31/12

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	<u>1/31/12 Actual</u>	<u>1/31/11 Actual</u>	<u>YTD Actual Variance</u>
Interest	-	8,886.53	7,614.16	1,272.37
Work Release Fees	414,064.00	202,040.43	223,064.93	(21,024.50)
Prisoner Fees Other Localities	0.00	0.00	1,524.29	(1,524.29)
Federal Bureau Of Prisons	0.00	725.00	0.00	725.00
Local Contributions	5,162,154.00	3,548,925.25	4,046,304.09	(497,378.84)
Miscellaneous	26,404.91	21,609.94	9,581.62	12,028.32
Phone Commissions	90,000.00	54,070.03	45,936.59	8,133.44
Food & Staff Reimb. Juv.Det.Ct v.Det.Ctr.	102,000.00	47,686.51	48,966.97	(1,280.46)
Elec.Monitoring Part.Fees	70,000.00	22,399.04	22,975.72	(576.68)
Share of Costs Commonwealth	1,013,820.00	513,327.77	486,156.32	27,171.45
Medical & Health Reimb.	50,000.00	27,994.48	27,352.45	642.03
Employees Meals Supplements	500.00	220.00	333.75	(113.75)
Sale of Salvage			834.57	
Recovered Costs Operating Reserves	63,952.00	0.00	140,100.94	(140,100.94)
Shared Expenses CFW Jail	4,995,153.00	2,588,181.45	2,602,708.47	(14,527.02)
State Grants	249,551.00	81,520.00	165,609.26	(84,089.26)
DOC Contract Beds	0.00	15,796.00	11,096.00	4,700.00
Transfer from General Fd,	3,733,510.00	1,866,755.00	1,694,414.50	172,340.50
<b>TOTAL REVENUES</b>	<b>15,971,108.91</b>	<b>9,000,137.43</b>	<b>9,534,574.63</b>	<b>(533,602.63)</b>
<b>EXPENDITURES:</b>	<b>16,660,880.41</b>	<b>9,426,066.10</b>	<b>8,956,958.15</b>	<b>469,107.95</b>
<b>Excess(Deficiency)of revenues over expenditures</b>		<b>(425,928.67)</b>	<b>577,616.48</b>	<b>(1,003,545.15)</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>2,024,889.16</u></b>	<b><u>1,385,988.73</u></b>	<b><u>638,900.43</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement @1/31/12</b>		<b>1,598,960.49</b>	<b>1,963,605.21</b>	<b>(364,644.72)</b>

County of Frederick  
Fund 12 Landfill  
January 31, 2012

ASSETS	FY2012 <u>1/31/12</u>	FY2011 <u>1/31/11</u>	Increase <u>(Decrease)</u>
Cash	29,258,633.56	30,279,318.88	(1,020,685.32) *1
Receivables:			
Accounts Receivable			
Fees	488,054.49	475,086.81	12,967.68 *2
Accounts Receivable Other	72.00	223.00	(151.00)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
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) *3
GL controls(est.rev/est.exp)	<u>(4,172,499.15)</u>	<u>(2,062,957.04)</u>	<u>(2,109,542.11)</u>
TOTAL ASSETS	<u>45,427,761.59</u>	<u>46,872,064.42</u>	<u>(1,444,302.83)</u>
LIABILITIES			
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 *4
Retainage Payable	359,969.95	176,295.67	183,674.28
Deferred Revenue Misc.Charges	<u>72.00</u>	<u>223.00</u>	<u>(151.00)</u>
TOTAL LIABILITIES	<u>12,027,634.64</u>	<u>11,729,672.34</u>	<u>297,962.30</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	687,970.85	2,962,657.99	(2,274,687.14) *5
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>22,853,714.10</u>	<u>22,321,292.09</u>	<u>532,422.01</u> *6
TOTAL EQUITY	<u>33,400,126.95</u>	<u>35,142,392.08</u>	<u>(1,742,265.13)</u>
TOTAL LIABILITY AND EQUITY	<u>45,427,761.59</u>	<u>46,872,064.42</u>	<u>(1,444,302.83)</u>

**NOTES:**

\*1 The cash decreased \$1,020,685.32 as a result of increased expenditures over revenue.

\*2 The receivables at 1/31/12 increased \$12,967.68 compared to 1/31/11. Landfill charges for 1/12 were \$352,443.18 compared to \$343,020.84 at 1/11, resulting in a FY12 increase of \$9,422.34. The Landfill delinquent fees were \$133,213.04 at 1/12 compared to \$134,263.03 at 1/11 for a decrease of \$1,049.99.

\*3 The depreciation for FY11 is reflected in the FY12 total and is an audit adjustment from the previous year.

\*4 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.

\*5 Encumbrances decreased \$2,274,687.14. The encumbrance balance is \$687,970.85 at 1/31/12 and includes \$458,453.00 for the gas to energy project and \$229,517.85 for the partial capping MSW.

\*6 Total fund balance at 1/31/12 increased by \$532,422.01. 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 (\$546,065.37).

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 1/31/12

FUND 12 LANDFILL REVENUES	Appropriated	FY12	FY11	YTD
		1/31/12 Actual	1/31/11 Actual	Actual Variance
Interest Charge	0.00	4,210.08	3,554.32	655.76
Interest on Bank Deposits	350,000.00	35,080.46	32,173.10	2,907.36
Salvage and Surplus	0.00	102,612.80	95,145.70	7,467.10
Sanitary Landfill Fees	5,028,600.00	2,495,475.02	2,418,831.44	76,643.58
Charges to County	0.00	192,522.35	188,636.14	3,886.21
Charges to Winchester	0.00	53,222.24	50,522.80	2,699.44
Tire Recycling	80,000.00	68,303.74	150,419.20	(82,115.46)
Reg. Recycling Electronics	50,000.00	27,200.00	25,017.00	2,183.00
Miscellaneous	0.00	288.00	400.00	(112.00)
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	0.00	0.00
Landfill Gas To Electricity	600,000.00	324,698.26	82,609.12	242,089.14
State Damages Reimbursement	10,000.00	11,408.00	22.04	11,385.96
<b>TOTAL REVENUES</b>	<b>6,318,600.00</b>	<b>3,315,120.95</b>	<b>3,049,251.92</b>	<b>265,869.03</b>
Operating Expenditures	4,950,030.00	1,580,789.37	1,527,361.82	53,427.55
Capital Expenditures	6,229,040.00	2,280,396.95	2,513,584.64	(233,187.69)
<b>TOTAL Expenditures</b>	<b>11,179,070.00</b>	<b>3,861,186.32</b>	<b>4,040,946.46</b>	<b>(179,760.14)</b>
<b>Excess(deficiency)of revenue over expenditures</b>		<b>(546,065.37)</b>	<b>(991,694.54)</b>	<b>445,629.17</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>22,853,714.10</b>	<b>22,321,292.09</b>	<b>532,422.01</b>

[Income Statement @1/31/12](#)