



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: March 21, 2012
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, March 21, 2012 at 8:00 a.m. Member Richie Wilkins was absent.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$249,600. This amount represents a State Homeland Security Program grant from the Virginia Department of Emergency Management to support the Information Sharing-LINX Implementation Project. No local funds required. See attached information, p. 3-8. The committee recommends approval.
2. The NRADC Superintendent requests an NRADC fund supplemental appropriation in the amount of \$176,000. This amount represent anticipated shortfalls in the medical supplies/laboratory and food service line items. The Regional Jail Authority has approved this request. See attached memo, p. 9. The committee recommends approval.
3. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$5,000. This amount represents a deposit by Lantz Construction in 2005 for a PPEA proposal. The Public Works Committee and the Parks and Recreation Commission have approved this request. See attached memo, p. 10. The committee recommends approval.

4. The Registrar requests a General Fund supplemental appropriation in the amount of \$36,461.25 for the June 12th Dual Primaries. See attached memo, p. 11-12. The committee recommends approval.

5. The Frederick County Public Schools presents an update of the FY2013 budget showing a revenue increase in the School Operating Fund. See attached information, p. 13-15. No action required.

INFORMATION ONLY

1. A copy of the FY 2012-2013 Budget Public Hearing advertisement has been provided. See attached, p. 16-20.

2. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 21-24.

3. The Finance Director provides and FY12 Unreserved Fund Balance report. See attached, p. 25.

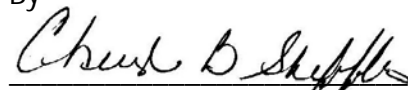
4. The Finance Director provides financial statements for the period ending January 31, 2012. See attached, p. 26-36.

Respectfully submitted,

FINANCE COMMITTEE

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

By



Cheryl B. Shiffler, Finance Director



COMMONWEALTH of VIRGINIA
Department of Emergency Management

MICHAEL M. CLINE
State Coordinator

JACK E. KING
Chief Deputy Coordinator

BRETT A. BURDICK

March 1, 2012

10501 Trade Court
Richmond, Virginia 23236-3713
(804) 897-6500
(TDD) 674-2417
FAX (804) 897-6506

Deputy Coordinator

Mr. John R. Riley, Jr.
County Administrator
Frederick County
1080 Cornerstone Drive
Winchester, VA 22602

Dear Mr. Riley:

I am pleased to inform you that the Virginia Department of Emergency Management Grants Office has approved the application for funding under the FY 2011 State Homeland Security Program grant (SHSP) in the amount of \$249,600.00. Frederick County will use grant funding to support the Information Sharing-LINX Implementation Project.

Enclosed you will find the Grant Award and Special Conditions documents. Please return this executed Grant Agreement and Special Conditions within thirty days from the receipt of this letter. This award is *subject* to all administrative and financial requirements, including the timely submission of all financial and programmatic reports, resolution of all interim audit findings, and the maintenance of a minimum level of cash-on-hand. Should you not adhere to these requirements, you will be in violation of the terms of this agreement, and the award will be subject to termination for cause or other administrative action as appropriate.

The Commonwealth will send grant funds to a sub-grantee on a reimbursement basis for allowable expenditures. To accomplish this, use the "Request for Funds" form. This form can be found at <http://www.vaemergency.gov/em-community/grants/all-grant-forms#report>. You are required to attach invoices and proof of payment that reflect the spending plan you submitted with your application package. Any changes to the budget will require preapproval by the VDEM Grants Office.

The end of the program period is February 28, 2014, for obligation purposes and March 31, 2014, to complete expenditures and finalize the close out reporting process. During this program period, all subgrantees are required to submit quarterly progress reports. This form can be found at <http://www.vaemergency.gov/em-community/grants/all-grant-forms#report>.

"Working to Protect People, Property and Our Communities"

Mr. John R. Riley, Jr.
Page 2
March 1, 2012

If you have questions regarding this award, please contact Amy G. Wright, Grants Administrator, at (804) 897-9769. Congratulations, and we look forward to working with you.

Sincerely,



Michael M. Cline

MMC/aw

c: Honorable Terrie L. Suit, Secretary of Veterans Affairs and Homeland Security
Lt. Joey Henry, Frederick County Sheriff's Office



Virginia Department of
Emergency Management

Grant Agreement

Page 1 of 4

1. RECIPIENT NAME AND ADDRESS (including Zip Code)		4. AWARD NAME: 2011 SHSP	
Frederick County 1080 Cornerstone Drive Winchester, VA 22602		5. PROJECT PERIOD: FROM 02/1/12 TO 2/28/14 BUDGET PERIOD: FROM 02/1/12 TO 2/28/14	
		6. AWARD DATE : 03/01/12	
		7. AMOUNT OF THIS AWARD \$ 249,600.00	
2. GRANTEE IRS/VENDOR NO.		8. TOTAL AWARD \$ 249,600.00	
54-6001290		9. RECIPIENT NON-FEDERAL COST SHARE REQUIREMENT \$ 0.00	
3. PROJECT TITLE Information Sharing-LINX Implementation Project			
10. SPECIAL CONDITIONS THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).			
11. STATUTORY AUTHORITY FOR GRANT The project is supported under Department of Homeland Security Appropriations Act, 2010 (Public Law 111-083)			
12. METHOD OF PAYMENT Commonwealth of Virginia Accounting System			
AGENCY APPROVAL		GRANTEE ACCEPTANCE	
13. TYPED NAME AND TITLE OF APPROVING VDEM OFFICIAL		14. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL	
Michael M. Cline State Coordinator		Mr. John R. Riley, Jr. County Administrator	
15. SIGNATURE OF APPROVING VDEM OFFICIAL		16. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	
		16A. DATE 3-6-2012	



Virginia Department of
Emergency Management

AWARD CONTINUATION SHEET

Grant Agreement

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2 of 4

Award Name: 2011 SHSP

Award Date: 03/01/12

SPECIAL CONDITIONS

1. The grantee and any subgrantee shall comply with the most recent version of the Administrative Requirements, Cost Principles, and Audit Requirements. A non-exclusive list of regulations commonly applicable to DHS grants are listed below:

A. Administrative Requirements

1. 44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
2. 2 CFR Part 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (OMB Circular A-110)
3. Virginia Department of Emergency Management Sub-grantee Administrative Guide

B. Cost Principles

1. 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87)
2. 2 CFR Part 220, Cost Principles for Educational Institutions (OMB Circular A-21)
3. 2 CFR Part 230, Cost Principles for Non-Profit Organizations (OMB Circular A-122)
4. Federal Acquisition Regulations (FAR), Part 31.2 Contract Cost Principles and Procedures, Contracts with Commercial Organizations

C. Audit Requirements

1. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

2. Recipient understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express prior written approval of FEMA.

3. The recipient must submit a Quarterly Progress Report. Failure to provide this information may result in VDEM withholding grant funds from further obligation and expenditure. Reports are due on January 15, April 15, July 15, and October 15. A report must be submitted for every quarter of the period of performance, including partial calendar quarters, as well as for periods where no grant activity occurs. Future awards and fund draw downs may be withheld, if these reports are delinquent. The final Progress Report is due 90 days after the end date of the performance period.

4. In the event VDEM determines that changes are necessary to the award document after an award has been made, including changes to period of performance or terms and conditions, recipients will be notified of the changes in writing. Once notification has been made, any subsequent request for funds will indicate recipient acceptance of the changes to the award.



Virginia Department of
Emergency Management

AWARD CONTINUATION SHEET

Grant Agreement

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3 of 4

Award Name: 2011 SHSP

Award Date: 03/01/12

5. The recipient shall **not** undertake (obligate/expend federal and/or matching funds) any project having the potential to impact Environmental or Historical Preservation (EHP) resources without the prior approval of FEMA, including but not limited to communications towers, physical security enhancements, new construction, and modifications to buildings, structures, and objects that are 50 years old or greater. Recipient **must** comply with all conditions placed on the project as the result of the EHP review. Any change to the approved project scope of work will require re-evaluation for compliance with these EHP requirements. If ground disturbing activities occur during project implementation, the recipient must ensure monitoring of ground disturbance, and if any potential archeological resources are discovered, the recipient will immediately cease construction in that area and notify FEMA and the appropriate State Historic Preservation Office. Any construction activities that have been initiated without the necessary EHP review and approval will result in a non-compliance finding and will **not** be eligible for FEMA funding.
6. The recipient agrees that federal funds under this award will be used to supplement, but not supplant, state or local funds for homeland security preparedness.
7. The recipient agrees that the use of funds under this grant will be in accordance with the Fiscal Year 2010 Homeland Security Grant Guidelines and must support the goals and objectives included in the State Homeland Security Strategy.
8. The recipient agrees that all publications created with funding under this grant shall prominently contain the following statement: "This document was prepared under a grant from FEMA's Grant Programs Directorate, U.S. Department of Homeland Security. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of FEMA's Grant Programs Directorate or the U.S. Department of Homeland Security."
9. The recipient agrees that, when practicable, any equipment purchased with grant funding shall be prominently marked as follows: "Purchased with funds provided by the U.S. Department of Homeland Security."
10. The recipient agrees to cooperate with any assessments, national evaluation efforts, or information or data collection requests, including, but limited to, the provision of any information required for the assessment or evaluation of any activities within this project.



Virginia Department of
Emergency Management

AWARD CONTINUATION SHEET

Grant Agreement

Page
4 of 4

Award Name: 2011 SHSP

Award Date: 03/01/12

11. National Incident Management System Implementation Compliance

In accordance with HSPD-5, the adoption of the NIMS is a requirement to receive federal preparedness assistance through grants, contracts, and other activities. No federal funds will be released to the primary grantee and any other entity participating and benefiting in this project if this requirement has not been met. In the event of a Corrective Action Plan submitted, VDEM/SAA will determine if the sub-grantee(s) has (have) made sufficient progress to disburse funds.

12. All conferences and workshops using federal preparedness funds must pertain to the project being funded. The recipient agrees to submit a Trip Report when using federal funds to attend a conference or workshop. The Trip Report template can be found at www.va.emergency.com under Grant Information. These reports must be remitted with your request for reimbursement. Failure to do so will result in a delay of payment until received.

13. Recipients agree that under program guidelines, travel expenses are allowable for approved training, planning, administrative, and exercise activities following local, state, and federal guidelines. Prior to traveling for these activities outside of contiguous United States (OCONUS) as well as to Canada and Mexico, preapproval is required by the state and FEMA through the SAA office.

Please reference 2 CFR 225, App. A, C.1.a, in regard to reasonableness when considering requests for travel of this type. Where applicable, you should also reference the following regarding travel: the Western Hemisphere Travel Initiative (http://www.dhs.gov/files/programs/gc_1200693579776.shtm).

Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



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

MEMORANDUM

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: Bruce R. Conover, Superintendent

DATE: March 2, 2012

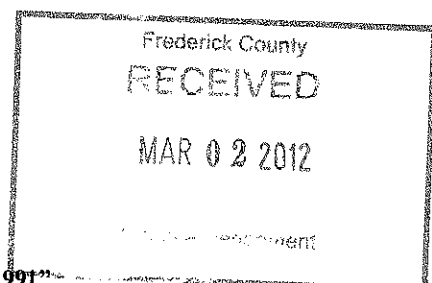
SUBJECT: Fund Balance Transfer Request

Request transfer of \$176,000 from 11-000240-2530, Unreserved Fund Balance, to the following line items to cover anticipated shortfalls in the Medical Supplies/Laboratory and Food Service accounts. The transfer was approved by the Regional Jail Authority on March 1, 2012:

4-011-033010-5404-000	Medical & Laboratory	\$ 146,000
4-011-033010-5402-000	Food Service	\$ 30,000


FY12 expenses associated with providing incarcerated persons with prescription medications will exceed the budgeted amount by approximately \$146,000. Medication costs in FY11 amounted to a total of \$202,656. At the current rate of spending the cost of inmate prescriptions in FY12 will exceed \$337,000. The increase in spending results from an increased number of inmates requiring expensive HIV medications and a single inmate whose hemophiliac medication costs approximately \$20,000 per month.

Food Service costs will exceed the FY12 budgeted amount by approximately \$30,000. The shortfall results from a significant spike in inmate populations during the summer months when the population far exceeded the 570 inmates anticipated and a general increase in the cost of food over the course of the fiscal year.

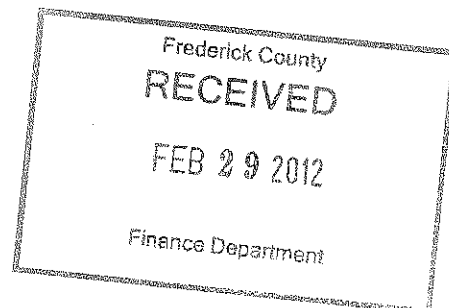


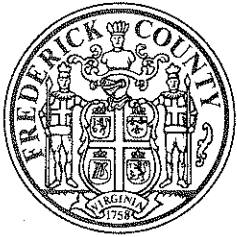


MEMO

To: Finance Committee
From: Jason Robertson, Director 
Subject: Aquatic Facility Public-Private Education Infrastructure Act (PPEA)
Date: February 29, 2012

The Parks and Recreation Commission and Public Works Committee are recommending refunding Lantz Construction Company their \$ 5,000 deposit for the Frederick County Aquatic Facility PPEA submitted in April 2005. This recommendation is to terminate the PPEA proposal due to the length of time elapsed since the proposal was submitted and the proposed level funding budget scenario for fiscal 2013.





OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

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

MEMORANDUM

To: Frederick County Finance Committee

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

Subject: Supplemental Budget Request for June 12, 2012 Dual Primaries

Date: March 14, 2012 *ARM 3/15/12*

The Voter Registrar requests to be placed on the Fredrick County Finance Committee agenda for the Wednesday, March 21, 2012 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the June 12, 2012 Dual Primaries (Copy Enclosed). Dual Primaries for both the Democratic and Republican Parties have been called for the entire Commonwealth for our US Senate seat up for election on November 6, 2012. The Republican Party has also called for a primary for the 10th Congressional House of Representatives seat. The State Board of Elections certified these primaries to Frederick County on February 29, 2012. The amount of the Supplemental Budget Request is \$ 36,461.25. This amount will cover all expenses related to the Dual Primaries on Tuesday, June 12, 2012. This Supplemental Budget Request is to be done from the 2011 – 2012 Budget year.

FREDERICK COUNTY FINANCE COMMITTEE

FREDERICK COUNTY ELECTORAL BOARD/VOTER REGISTRAR

SUPPLEMENTAL BUDGET REQUEST
JUNE 12, 2012 DUAL PRIMARIES

SUPPLEMENT FROM 2011 – 2012 BUDGET YEAR

EXPENSES

POLLWORKERS	\$ 17,521.00	CODE 13010-1006-000-002
ELECTORAL BOARD	\$ 1,800.00	13010-5506-000-000
MACHINE PROGRAMMING & TRAINING	\$ 10,836.50	13010-3010-000-000
VOTING MACHINE ELECTION SUPPLIES	\$ 4,403.75	13010-3010-000-000
PRINTING	\$ 1,300.00	13010-3010-000-000
NEWSPAPER AD	\$ 300.00	13010-3007-000-000
FREIGHT & INSURANCE	\$ 300.00	13010-5204-000-000
<u>TOTAL</u>	<u>\$ 36,461.25</u>	

**Frederick County Public Schools
Revenue Budget for FY 2013**

Revenues		
Approved Budget FY 2012	Proposed by BOS FY 2013	Difference Over FY 2012

Expenditures		
Approved Budget FY 2012	Proposed by BOS FY 2013	Difference Over FY 2012

School Operating Fund

TOTAL REVENUE FROM LOCAL SOURCES	1,048,368	1,272,320	222,934
TOTAL REVENUE FROM THE COMMONWEALTH	60,800,814	65,944,595	5,143,781
TOTAL REVENUE FROM FEDERAL GOVERNMENT	8,751,088	5,922,189	(2,828,899)
NON-REVENUE:			
Transfers--General Operating Fund	56,637,668	57,398,462	760,794
Transfers--Carry Over Funds	0	663,949	663,949
Transfers --School Debt Service Fund	0	705,484	705,484
TOTAL NON-REVENUE	56,637,668	58,767,695	2,130,227
TOTAL REVENUE SCHOOL OPERATING FUND	127,238,956	131,906,999	4,668,043

School Operating	127,037,592	131,485,299	4,447,707
Transfers to Textbook Fund	201,364	421,700	220,336
TOTAL	127,238,956	131,906,999	4,668,043

School Capital Projects Fund

CarryOver Funds from Prior Year	100,000	100,000	0
Transfer--General Operating Fund	0	0	0
Transfer--School Debt Service Fund	985,123	267,115	(718,008)
TOTAL SCHOOL CAPITAL FUND	1,085,123	367,115	(718,008)

School Capital Outlay	1,085,123	367,115	(718,008)
TOTAL	1,085,123	367,115	(718,008)

School Debt Service Fund

Carry Over--Prior Years	70,050	0	(70,050)
Revenue from the Commonwealth	0	0	0
Revenue from Federal Government - QSCB	0	297,500	297,500
Transfers From General Operating Fund	14,626,151	14,826,151	0
TOTAL REVENUE SCHOOL DEBT SERVICE FUND	14,696,201	14,923,651	227,450

Transfers to Other Funds	985,123	972,599	(12,524)
Interest & Principal Payments	13,711,078	13,951,052	239,974
TOTAL	14,696,201	14,923,651	227,450

School Cafeteria Fund

Carry Forward--Prior Years Balance	1,323,306	1,656,107	334,601
Revenue from Local Sources	2,721,028	2,795,230	74,202
Revenue from the Commonwealth	84,356	99,148	14,790
Revenue from the Federal Government	2,095,749	2,222,366	126,617
Transfers--School Operating Fund	0	0	0
TOTAL REVENUE SCHOOL CAFETERIA FUND	6,224,441	6,774,851	550,410

TOTAL	6,224,441	6,774,851	550,410
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School Textbook Fund

Carry Forward--Prior Years Balance	1,453,309	1,097,562	(355,747)
Revenue from Local Sources	26,500	26,500	0
Revenue from the Commonwealth	326,321	749,365	423,044
Transfers--School Operating Fund	201,364	421,700	220,336
Transfers -- Trust Funds	150	150	0
TOTAL REVENUE SCHOOL TEXTBOOK FUND	2,007,644	2,295,277	287,633

TOTAL	2,007,644	2,295,277	287,633
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NREP Operating Fund

Revenue from Local Sources	4,181,013	4,289,470	108,457
Revenue from the Commonwealth	26,000	28,000	0
Revenue from the Federal Government	0	0	0
Carryforward Prior Year	300,000	300,000	0
TOTAL REVENUE NREP OPERATING FUND	4,507,013	4,615,470	108,457

NREP Operating	4,497,013	4,605,470	108,457
Transfers to NREP Textbook	10,000	10,000	0
TOTAL	4,507,013	4,615,470	108,457

NREP Textbook Fund

Interest on Bank Deposits	0	0	0
Carryforward Prior Year	40,000	40,000	0
Transfers from NREP Operating Fund	10,000	10,000	0
TOTAL REVENUE NREP TEXTBOOK FUND	50,000	50,000	0

TOTAL	50,000	50,000	0
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Trust Funds

Interest on Bank Deposits	16,100	16,100	0
TOTAL TRUST FUNDS	16,100	16,100	0

Scholarships	15,950	15,950	0
Transfers to Textbook Fund	150	150	0
TOTAL	16,100	16,100	0

**Frederick County Public Schools
Revenue Budget for FY 2013**

	Revenues		
	Approved Budget	Proposed by BOS	Difference Over
	FY 2012	FY 2013	FY 2012

	Expenditures		
	Approved Budget	Proposed by BOS	Difference Over
	FY 2012	FY 2013	FY 2012

School Construction Fund*

Non-Revenue Receipts			
Proceeds--Sale of Bonds	0	0	0
Proceeds--Future Sale of Bonds	0	0	0
Carry Over--Prior Years	0	0	0
TOTAL CONSTRUCTION FUND	0	0	0

	0	0	0
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School Insurance Reserve Fund*

Carry Forward--Prior Years Balance	0	0	0
Interest on Bank Deposits	0	0	0
Health Insurance Premiums	0	0	0
Transfers--School Operating Fund	0	0	0
Transfers--County Restricted Fund Balance	0	0	0
TOTAL REVENUE SCHOOL INSURANCE RESERVE	0	0	0

	0	0	0
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Consolidated Services Fund*

Revenue from Local Sources	0	0	0
Transfer from General Operating Fund	0	0	0
TOTAL REVENUE CONSOLIDATED SERVICES FUND	0	0	0

	0	0	0
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Special Grants Fund*

Revenue from Local Sources	0	0	0
Revenue from Commonwealth	0	0	0
Revenue from Federal Government	0	0	0
TOTAL REVENUE CONSOLIDATED SERVICES FUND	0	0	0

	0	0	0
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GRAND TOTAL REVENUE	155,825,478	160,949,463	5,123,985
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	155,825,478	160,949,463	5,123,985
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*FY 2013 appropriated funds will be determined after June 30, 2012, the close of the FY 2012.

Transfer Reconciliation:

From General Operating Fund-School Operating	58,837,668	57,398,462	760,794
From General Operating Fund - Carry Over Funds to SOF	0	683,949	683,949
From General Operating Fund-Cons. Services Fund	0	0	0
From General Operating Fund- Debt Service Fund	14,828,151	14,626,151	0
	<u>71,263,819</u>	<u>72,688,562</u>	<u>1,424,743</u>
From School Operating Fund	201,364	421,700	220,336
From School Debt Service	985,123	972,599	(12,524)
From NREP Operating Fund	10,000	10,000	0
From Trust Fund - Textbook Fund	150	150	0
	<u>1,196,637</u>	<u>1,404,449</u>	<u>207,812</u>

To Textbook Fund	201,364	421,700	220,336
To School Capital Projects Fund	985,123	267,115	(718,008)
To School Operating Fund	0	705,484	705,484
To NREP Textbook Fund	10,000	10,000	0
To Textbook Fund	150	150	0
	<u>1,196,637</u>	<u>1,404,449</u>	<u>207,812</u>

**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	-
e Total School Operating Fund Revenues	\$ 127,238,956	\$ 128,141,731	\$ 902,775

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

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 - downsize 21 ftes
 - b Reassignments as possible - downsize 8 ftes
 - c Eliminate current vacancies - downsize 4 ftes
- Total downsizing - 33 ftessubtotal shortfall at this point - \$1.7 million

\$2.8 million
savings

6 Actions NOT desired

- a Reduce buses and technology again
-subtotal shortfall at this point - \$0.6 million
- b Further downsizing - estimated 9 addtl ftes

\$1.1 million reduction

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

\$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

NOTICE OF PUBLIC HEARING
FREDERICK COUNTY, VIRGINIA

The Board of Supervisors of Frederick County invite comments on the Proposed Budget for the fiscal year ending June 30, 2013. Verbal comments may be presented at the Public Hearing scheduled at:

7:15 p.m., Wednesday, March 28, 2012 at County Administration Office Building

For the purpose of the public hearing on March 28, 2012, written comments may be mailed to the Office of the County Administrator, 107 North Kent Street, Winchester, Virginia 22601, or may be presented to the Board at its public hearing. Anyone wishing to address the Board on March 28, 2012, is encouraged to call the County Administrator's office (665-5600) and have their name placed on a speaker list. The following synopsis of the budget is published for information and planning purposes only. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an appropriation by the Board of Supervisors.

PROPOSED FY 2012-2013 BUDGET

	ADOPTED 2011-2012	PROPOSED 2012-2013	DIFFERENCE
GENERAL OPERATING FUND:			
Revenue	121,549,938	122,884,304	1,334,366
Non-Revenue	4,300,000	4,300,000	0
	<u>125,849,938</u>	<u>127,184,304</u>	<u>1,334,366</u>
TOTAL REVENUE - GENERAL OPERATING FUND			
GENERAL OPERATING FUND:			
Expenditures	50,835,735	51,161,324	325,589
Transfer to Adult Detention Center	3,733,510	3,981,493	247,983
Transfer to Airport Operating	16,874	16,874	0
Transfer to School Operating	56,637,668	57,398,462	760,794
Transfer to School Debt	14,626,151	14,626,151	0
	<u>125,849,938</u>	<u>127,184,304</u>	<u>1,334,366</u>
TOTAL EXPENDITURES - GENERAL OPERATING FUND			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Revenue	12,191,562	12,391,303	199,741
Non-Revenue	500,000	1,007,389	507,389
Transfer from General Operating Fund	3,733,510	3,981,493	247,983
	<u>16,425,072</u>	<u>17,380,185</u>	<u>955,113</u>
TOTAL REVENUE - NRADC FUND			
NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:			
Expenditures	<u>16,425,072</u>	<u>17,380,185</u>	<u>955,113</u>
FREDERICK-WINCHESTER LANDFILL FUND:			
Revenue	6,318,600	5,389,448	-929,152
Non-Revenue	1,988,930	2,836,732	847,802
	<u>8,307,530</u>	<u>8,226,180</u>	<u>-81,350</u>
TOTAL REVENUE - LANDFILL FUND			
FREDERICK-WINCHESTER LANDFILL FUND:			
Expenditures	<u>8,307,530</u>	<u>8,226,180</u>	<u>-81,350</u>
DIVISION OF COURT SERVICES FUND:			
Revenue	1,022,694	572,074	-450,620
Non-Revenue	84,890	16,735	-68,155
	<u>1,107,584</u>	<u>588,809</u>	<u>-518,775</u>
TOTAL REVENUE - DIV. OF COURT SERVICES FUND			
DIVISION OF COURT SERVICES FUND:			
Expenditures	<u>1,107,584</u>	<u>588,809</u>	<u>-518,775</u>

SHAWNEELAND SANITARY DISTRICT FUND:			
Revenue	691,520	664,470	-27,050
Non-Revenue	86,180	102,232	16,052
TOTAL REVENUE-SHAWNEELAND SANITARY DISTRICT FUND	<u>777,700</u>	<u>766,702</u>	<u>-10,998</u>
SHAWNEELAND SANITARY DISTRICT FUND:			
Expenditures	<u>777,700</u>	<u>766,702</u>	<u>-10,998</u>
AIRPORT OPERATING FUND:			
Revenue	3,142,854	3,142,854	0
Transfer from General Operating Fund	16,874	16,874	0
TOTAL REVENUE - AIRPORT OPERATING FUND	<u>3,159,728</u>	<u>3,159,728</u>	<u>0</u>
AIRPORT AUTHORITY OPERATING FUND:			
Expenditures	<u>3,159,728</u>	<u>3,159,728</u>	<u>0</u>
SCHOOL OPERATING FUND:			
Revenue	70,601,288	73,139,104	2,537,816
Non-Revenue	0	663,949	663,949
Transfer from School Debt Service Fund	0	705,484	705,484
Transfer from General Operating Fund	56,637,668	57,398,462	760,794
TOTAL REVENUE - SCHOOL OPERATING FUND	<u>127,238,956</u>	<u>131,906,999</u>	<u>4,668,043</u>
SCHOOL OPERATING FUND:			
Expenditures	127,037,592	131,485,299	4,447,707
Transfer to Textbook Fund	201,364	421,700	220,336
TOTAL EXPENDITURES - SCHOOL OPERATING FUND	<u>127,238,956</u>	<u>131,906,999</u>	<u>4,668,043</u>
SCHOOL CAPITAL FUND:			
Non-Revenue	100,000	100,000	0
Transfer from School Debt Service Fund	985,123	267,115	-718,008
TOTAL REVENUE - SCHOOL CAPITAL FUND	<u>1,085,123</u>	<u>367,115</u>	<u>-718,008</u>
SCHOOL CAPITAL FUND:			
Expenditures	<u>1,085,123</u>	<u>367,115</u>	<u>-718,008</u>
SCHOOL CAFETERIA FUND:			
Revenue	4,901,135	5,116,744	215,609
Non-Revenue	1,323,306	1,658,107	334,801
TOTAL REVENUE - SCHOOL FOOD SERVICE FUND	<u>6,224,441</u>	<u>6,774,851</u>	<u>550,410</u>
SCHOOL CAFETERIA FUND:			
Expenditures	<u>6,224,441</u>	<u>6,774,851</u>	<u>550,410</u>
SCHOOL DEBT SERVICE FUND:			
Revenue	0	297,500	297,500
Non-Revenue	70,050	0	-70,050
Transfer from General Operating Fund	14,626,151	14,626,151	0
TOTAL REVENUE - SCHOOL DEBT SERVICE FUND	<u>14,696,201</u>	<u>14,923,651</u>	<u>227,450</u>
SCHOOL DEBT SERVICE FUND:			
Expenditures	13,711,078	13,951,052	239,974
Transfer to School Operating Fund	0	705,484	705,484

Transfer to School Capital Fund	985,123	267,115	-718,008
TOTAL EXPENDITURES - SCHOOL DEBT SERVICE FUND	14,696,201	14,923,651	227,450
SCHOOL TRUST FUNDS:			
Revenue	16,100	16,100	0
TOTAL REVENUE - SCHOOL TRUST FUNDS	16,100	16,100	0
SCHOOL TRUST FUNDS:			
Expenditures	15,950	15,950	0
Transfer to Textbook Fund	150	150	0
TOTAL EXPENDITURES - SCHOOL TRUST FUNDS	16,100	16,100	0
SCHOOL TEXTBOOK FUND:			
Revenue	352,821	775,865	423,044
Non-Revenue	1,453,309	1,097,562	-355,747
Transfer from School Operating Fund	201,364	421,700	220,336
Transfer from School Trust Funds	150	150	0
TOTAL REVENUE - SCHOOL TEXTBOOK FUND	2,007,644	2,295,277	287,633
SCHOOL TEXTBOOK FUND:			
Expenditures	2,007,644	2,295,277	287,633
NREP OPERATING FUND:			
Revenue	4,207,013	4,315,470	108,457
Non-Revenue	300,000	300,000	0
TOTAL REVENUE - NREP OPERATING FUND	4,507,013	4,615,470	108,457
NREP OPERATING FUND:			
Expenditures	4,497,013	4,605,470	108,457
Transfer to NREP Textbook Fund	10,000	10,000	0
TOTAL EXPENDITURES - NREP OPERATING FUND	4,507,013	4,615,470	108,457
NREP TEXTBOOK FUND:			
Non-Revenue	40,000	40,000	0
Transfer from NREP Operating Fund	10,000	10,000	0
TOTAL REVENUE - NREP TEXTBOOK FUND	50,000	50,000	0
NREP TEXTBOOK FUND:			
Expenditures	50,000	50,000	0
TOTAL REVENUE - ALL FUNDS	311,453,030	318,255,371	6,802,341
Less Transfers Between Funds	76,224,190	77,427,429	1,203,239
NET REVENUE - ALL FUNDS	235,228,840	240,827,942	5,599,102
TOTAL EXPENDITURES - ALL FUNDS	311,453,030	318,255,371	6,802,341
Less Transfers Between Funds	76,224,190	77,427,429	1,203,239
NET EXPENDITURES - ALL FUNDS	235,228,840	240,827,942	5,599,102

PROPOSED TAX RATES

Property Taxes - Rates per \$100 of assessed value

Real Estate	\$0.545
Personal Property	\$4.86
Qualifying Personal Property for Volunteer Firefighters	\$2.25
Antique Vehicles	\$0.00
Mobile Homes	\$0.545
Aircraft	\$0.01
Business Equipment	\$4.86
Machinery and Tools	\$2.00
Contract Carrier Classified Vehicles	\$2.00

Machinery and Tools and Contract Carrier Classified Vehicles are assessed on declining values based on acquisition year, as follows:

<u>Year</u>	<u>Assessment Ratio</u>
1	60%
2	50%
3	40%
4 and all subsequent years	30%

Vehicle License Taxes

Vehicles other than motorcycles	\$25 each
Motorcycles	\$10 each

Business and Professional Occupational License Taxes

Contracting, and persons constructing for their own account for sale	\$0.16 per \$100 of gross receipts
Retail sales	\$0.20 per \$100 of gross receipts
Financial, real estate, and professional services	\$0.58 per \$100 of gross receipts
Repair, personal, and business services	\$0.36 per \$100 of gross receipts
Wholesale merchants	\$0.05 per \$100 of purchases

All other Business and Professional Occupational License Taxes will remain unchanged, all as currently set forth in Articles XVI, XVII, and XVIII of Chapter 155 of the County Code.

Meals Tax - 4% of gross receipts

Transient Occupancy Tax - 2% of gross receipts

Shawneeland Sanitary District Taxes

Unimproved Lots	\$180 per lot
Improved Lots	\$530 per lot
Unimproved - External Users	\$180 per lot
Improved - External Users	\$530 per lot

Lake Holiday Sanitary District Taxes

Buildable Lots	\$678 per lot
Unbuildable Lots	\$264 per lot

Star Fort Subdivision Taxes/Fees - \$60 per lot

Street Light Fees - Oakdale Crossing, Green Acres, and Stephens City - \$60 Annually

Sanitary Landfill Fees

Commercial/Industrial	\$45 per ton
Construction Demolition Debris	\$42 per ton
Municipal Solid Waste	\$12 per ton
Municipal Sludge	\$24 per ton

All other taxes and fees imposed by Frederick County will remain unchanged, all as currently set forth in the County Code, otherwise previously adopted by the Board of Supervisors, or authorized pursuant to state law.

CHERYL B. SHIFFLER
FINANCE DIRECTOR
FREDERICK COUNTY, VIRGINIA

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	RECONCILE PERSONNEL LINE	35050	1001	000 016	(1,360.00)
	FIRE AND RESCUE		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	BAJ 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

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT CODE	AMOUNT
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 ADMINISTRATOR		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 REMOVAL OLD GAINESBORO SCHOOL	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	WINCHESTER/FREDERICK BAR DUES	12020	5413	000 000	(75.00)
	COUNTY ATTORNEY		12020	5801	000 000	75.00
2/13/2012	CLEARBROOK PARK	AGRICULTURE SUPPLIES/SHERANDO	7109	5403	000 000	(4,000.00)
	SHERANDO PARK		7110	5403	000 000	4,000.00
2/13/2012	PARKS MAINTENANCE	ITEMS SOLD AT WINTER WONDERLAND	7103	3010	000 000	(425.17)
	PARKS MAINTENANCE		7103	5414	000 000	425.17
2/13/2012	PARKS MAINTENANCE	TRAVEL WINTER WONDERLAND	7103	3010	000 000	(25.00)
	PARKS MAINTENANCE		7103	5506	000 000	25.00
2/14/2012	PUBLIC SAFETY COMMUNICATIONS	BATTERIES AND UPS	3506	3004	000 001	(5,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5407	000 000	5,000.00
2/14/2012	SHERIFF	GRANT FUNDS/COMPUTERS FOR DTF	3102	5413	000 006	(90.00)
	SHERIFF		3102	5401	000 001	90.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT CODE	AMOUNT
2/14/2012	SHERIFF	PROPANE FOR VEHICLES	3102	4003	000 002	(5,000.00)
	SHERIFF		3102	5408	000 002	5,000.00
2/16/2012	INFORMATION TECHNOLOGY	WEBSITE REDESIGN	1220	5413	000 000	(45,000.00)
	INFORMATION TECHNOLOGY		1220	3002	000 000	45,000.00
2/21/2012	GENERAL ENGINEERING/ADMINISTRATION	NEW COPIER MAINTENANCE	4201	3004	000 001	(341.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	3005	000 000	341.00
2/22/2012	COMMISSIONER OF THE REVENUE	PRICING BOOKS	1209	5401	000 000	(600.00)
	COMMISSIONER OF THE REVENUE		1209	5411	000 000	600.00
2/22/2012	ELECTORAL BOARD AND OFFICIALS	REGISTRAR EXPENSES	1301	9001	000 000	(201.50)
	REGISTRAR		1302	9001	000 000	201.50
2/23/2012	ECONOMIC DEVELOPMENT COMMISSION	OPERATING EXPENSES	8102	3002	000 006	(2,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000 000	2,500.00
2/27/2012	PARKS MAINTENANCE	COST/STAFF THROUGH FY12	7103	1003	000 000	16,046.23
	RECREATION CENTERS AND PLAYGROUNDS		7104	1003	000 000	(16,046.23)
2/27/2012	PLANNING	PURCHASE COLOR COPIER	8101	3006	000 000	(4,500.00)
	PLANNING		8101	8007	000 000	4,500.00
	PLANNING		8101	5204	000 000	(4,500.00)
	PLANNING		8101	8007	000 000	4,500.00
	PLANNING		8101	5411	000 000	(500.00)
	PLANNING		8101	8007	000 000	500.00
2/27/2012	ANIMAL SHELTER	REPLACEMENT/WASHING MACHINE	4305	3002	000 000	(1,000.00)
	ANIMAL SHELTER		4305	5405	000 001	1,000.00
2/29/2012	COMMONWEALTH'S ATTORNEY	SALARY ADJUSTMENT	2201	1001	000 050	2,291.55
	COMMONWEALTH'S ATTORNEY		2201	1001	000 013	(2,291.55)
3/5/2012	MANAGEMENT INFORMATION	DUES MEMBERSHIP	1222	5801	000 000	(50.00)
	INFORMATION TECHNOLOGY		1220	5801	000 002	50.00
3/6/2012	COUNTY OFFICE BUILDINGS/COURT	PLANET FOOTPRINT SCOREKEEPING	4304	3005	000 005	(2,100.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	3002	000 000	2,100.00
	COUNTY OFFICE BUILDINGS/COURT		4304	3010	000 000	(2,100.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	3002	000 000	2,100.00
3/6/2012	COUNTY ATTORNEY	SUBSCRIPTION EXPENSES	1202	5413	000 000	(75.00)
	COUNTY ATTORNEY		1202	5411	000 000	75.00
	COUNTY ATTORNEY		1202	5401	000 000	(179.81)
	COUNTY ATTORNEY		1202	5411	000 000	179.81
3/8/2012	HUMAN RESOURCES	FDS ADMIN.& RANDOM DRUG TESTS	1203	3007	000 000	(2,000.00)
	HUMAN RESOURCES		1203	3002	000 000	2,000.00
3/8/2012	PARKS MAINTENANCE	SOCCER NETS	7110	5413	000 000	(179.64)
	PARKS MAINTENANCE		7110	5412	000 000	179.64
3/9/2012	BOARD OF SUPERVISORS	BOS BROADCAST EQUIPMENT	1101	8007	000 000	(18,000.00)
	BOARD OF SUPERVISORS		1101	5413	000 000	18,000.00
3/9/2012	COUNTY OFFICE BUILDINGS/COURT	FLOOR BUFFER	4304	5401	000 000	(2,400.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	5407	000 000	2,400.00

County of Frederick, VA
Report on Unreserved Fund Balance
March 16, 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, March 16, 2012	 <u><u>22,703,895</u></u>

County of Frederick
 General Fund
 February 29, 2012

ASSETS	FY12 <u>2/29/12</u>	FY11 <u>2/28/11</u>	Increase (Decrease)
Cash and Cash Equivalents	30,007,289.17	27,898,464.89	2,108,824.28 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	4,723,374.77	4,071,923.50	651,451.27
Streetlights	1,492.67	1,063.59	429.08
Commonwealth, Federal, 45 day Taxes	31,018.86	55,439.39	(24,420.53)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,230.28	2,956.43	1,273.85
GL controls (est.rev / est. exp)	<u>(6,625,711.52)</u>	<u>(10,177,984.67)</u>	<u>3,552,273.15</u> (1) Attached
TOTAL ASSETS	<u>28,878,188.46</u>	<u>22,588,357.36</u>	<u>6,289,831.10</u>
LIABILITIES			
Accrued Liabilities	391,398.78	146,468.54	244,930.24 *B
Performance Bonds Payable	1,546,193.63	988,476.95	557,716.68
Taxes Collected in Advance	107,207.94	128,910.80	(21,702.86)
Deferred Revenue	<u>4,736,631.68</u>	<u>4,072,613.87</u>	<u>664,017.81</u> *C
TOTAL LIABILITIES	6,781,432.03	5,336,470.16	1,444,961.87
EQUITY			
Fund Balance			
Reserved:			
Encumbrances General Fund	195,058.43	275,033.33	(79,974.90) (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>18,066,121.82</u>	<u>12,596,158.52</u>	<u>5,469,963.30</u> (4) Attached
TOTAL EQUITY	<u>22,096,756.43</u>	<u>17,251,887.20</u>	<u>4,844,869.23</u>
TOTAL LIAB. & EQUITY	<u>28,878,188.46</u>	<u>22,588,357.36</u>	<u>6,289,831.10</u>

NOTES:

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

*B Health insurance increased due to claims.

*C Taxes increased \$651,451.27, street lights increased \$429.08, misc.charges decreased \$5,929.02, Veh.lic.pd. in advance increased \$17,889.48, dog tags increased \$282.00, and decals decreased \$105.00.

(1) GL Controls	FY12	FY11	Inc/(Decrease)
Est.Revenue	121,785,110	122,478,212	(693,102)
Appropriations	(56,261,785)	(57,574,520)	1,312,735
Est.Tr.to Other fds	(72,344,095)	(75,356,710)	3,012,615
Encumbrances	195,058	275,033	(79,975)
	(6,625,712)	(10,177,985)	3,552,274

(2) General Fund Purchase Orders

Outstanding Balance @ 2/29/12

DEPARTMENT	Amount	Description
Economic Development	4,995.00	Annual License To Access Detailed Workforce information.
Fire & Rescue	14,618.10	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
	20,451.00	Neighborhood Watch Responder and Materials
Total	195,058.43	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @ 2/29/12	467,746.18	134,661.18	270,109.55	767,572.19	1,640,089.10

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

(4) Fund Balance Adjusted	
Beginning Balance @2/29/12	22,703,894.62
Revenue 2/12	65,991,984.72
Expenditures 2/12	(32,563,310.74)
Transfers 2/12	(38,066,446.78)
2/12 Adjusted Fund Balance	18,066,121.82

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 February 29, 2012

REVENUES:		FY12	FY11	YTD
	<u>Appropriated</u>	<u>2/29/12</u> <u>Actual</u>	<u>2/28/11</u> <u>Actual</u>	<u>Actual</u> <u>Variance</u>
General Property Taxes	80,085,000.00	36,328,564.31	36,388,031.96	(59,467.65) (1)
Other local taxes	25,632,609.00	14,088,513.49	13,160,009.04	928,504.45 (2)
Permits & Privilege fees	1,229,649.00	663,296.39	596,113.07	67,183.32 (3)
Revenue from use of money and property	888,501.33	129,238.20	92,244.66	36,993.54 (4)
Charges for Services	2,307,751.00	1,411,984.10	1,367,892.09	44,092.01
Miscellaneous	1,147,538.45	248,677.73	219,157.16	29,520.57
Recovered Costs	1,836,038.66	882,361.14	1,188,710.92	(306,349.78) (5)
Intergovernmental:				
Commonwealth	8,353,784.00	12,123,126.35	11,885,653.42	237,472.93 (6)
Federal	304,238.60	116,223.01	843,793.12	(727,570.11) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	121,785,110.04	65,991,984.72	65,741,605.44	250,379.28
EXPENDITURES:				
General Administration	8,238,303.89	4,515,941.49	5,476,853.40	(960,911.91)
Judicial Administration	2,064,378.54	1,218,686.70	1,327,940.03	(109,253.33)
Public Safety	24,571,990.62	15,873,741.43	14,548,560.28	1,325,181.15
Public Works	4,054,002.90	2,222,551.48	2,224,342.53	(1,791.05)
Health and Welfare	7,098,184.00	4,331,532.44	4,059,381.92	272,150.52
Education	56,493.00	42,369.75	42,369.75	0.00
Parks, Recreation, Culture	5,250,165.71	3,257,169.39	3,366,814.93	(109,645.54)
Community Development	1,787,806.55	1,101,318.06	1,636,142.73	(534,824.67)
TOTAL EXPENDITURES	53,121,325.21	32,563,310.74	32,682,405.57	(119,094.83) (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	75,484,554.78	38,066,446.78	40,732,272.52	(2,665,825.74) (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(6,820,769.95)	(4,637,772.80)	(7,673,072.65)	(3,035,299.85)
Fund Balance per General Ledger	22,703,894.62	22,703,894.62	20,269,231.17	2,434,663.45
Fund Balance Adjusted to reflect Income Statement @ 2/29/12	15,883,124.67	18,066,121.82	12,596,158.52	5,469,963.30

(1)General Property Taxes	FY12	FY11	Increase/Decrease
Real Estate Taxes	20,374,506	20,512,828	(138,322)
Public Services	685,750	981,406	(295,656)
Personal Property	14,488,161	14,196,714	291,447
Penalties and Interest	570,881	518,371	52,510
Credit Card Chgs./Delinq.Advertising	(14,528)	(10,555)	(3,973)
Adm.Fees For Liens&Distress	223,796	189,268	34,528
	36,328,564	36,388,032	(59,468)

(2) Other Local Taxes

Local Sales and Use Tax	5,313,098.46	4,912,997.42	400,101.04
Communications Tax	657,104.42	738,903.35	(81,798.93)
Utility Taxes	1,627,673.69	1,659,161.20	(31,487.51)
Business Licenses	2,931,498.70	2,378,402.91	553,095.79
Auto Rental Tax	54,531.77	32,156.07	22,375.70
Motor Vehicle Licenses Fees	441,009.53	429,097.51	11,912.02
Recordation Taxes	623,477.15	730,039.39	(106,562.24)
Meals Tax	2,173,806.02	2,033,033.06	140,772.96
Lodging Tax	243,891.00	226,262.20	17,628.80
Street Lights	18,009.54	15,681.77	2,327.77
Star Fort Fees	4,413.21	4,274.16	139.05
Total	14,088,513.49	13,160,009.04	928,504.45

(3)Permits&Privileges

Dog Licenses	36,426.00	32,071.00	4,355.00
Land Use	4,343.00	11,325.00	(6,982.00)
Transfer Fees	1,467.90	1,699.65	(231.75)
Development Review Fees	99,820.20	163,133.56	(63,313.36)
Building Permits	356,958.70	281,438.14	75,520.56
2% State Fees	2,204.84	1,577.13	627.71
Electrical Permits	67,002.00	34,849.00	32,153.00
Plumbing Permits	18,255.00	5,990.00	12,265.00
Mechanical Permits	49,083.75	29,454.59	19,629.16
Sign Permits	1,550.00	2,120.00	(570.00)
Permits for Commercial Burning	100.00	75.00	25.00
Explosive Storage Permits	700.00	200.00	500.00
Blasting Permits	165.00	150.00	15.00
Land Disturbance Permits	23,520.00	30,780.00	(7,260.00)
Septic Haulers Permit	200.00	600.00	(400.00)
Sewage Installation License	900.00	600.00	300.00
Residential Pump And Haul Fee	100.00	-	100.00
Transfer Development Rights	500.00	50.00	450.00
Total	663,296.39	596,113.07	67,183.32

(4) Revenue from use of

Money	98,919.37	42,571.45	56,347.92 *1
Property	30,318.83	49,673.21	(19,354.38)
	129,238.20	92,244.66	36,993.54

*The investment rate @2/29/12 for LGIP was .171%

(5) Recovered Costs	FY12	FY11	Increase/Decrease
Recovered Costs Treas.Office	43,062.22	-	43,062.22
Worker's Comp	750.00	750.00	-
Purchasing Card Rebate	93,020.92	106,364.92	(13,344.00)
Reimbursement Circuit Court	13,430.13	7,339.35	6,090.78
Public Works Cleanup	-	962.17	(962.17)
Clarke County Container Fees	38,149.39	44,088.29	(5,938.90)
City of Winchester Container Fees	7,455.91	18,448.12	(10,992.21)
Refuse Disposal Fees	35,891.44	51,303.65	(15,412.21)
Recycling Revenue	55,218.99	39,729.41	15,489.58
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	2,823.57	5,356.73	(2,533.16)
Reimb.of Expenses Gen.District Court	18,947.12	18,200.54	746.58
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	38,678.99	38,955.11	(276.12)
Rabies Clinic Fees	-	644.00	(644.00)
EDC/Recovered Costs	119.95	120.33	(0.38)
Sign Deposits Planning	150.00	100.00	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	324.00	648.00	(324.00)
Grounds Maint.Frederick Co.,Schools	145,362.94	90,498.19	54,864.75
Reimb.NW Works	-	388,941.00	(388,941.00) *1
Comcast PEG Grant	30,468.40	30,205.20	263.20
Proffer Eastgate Commerce Center	-	4,000.00	(4,000.00)
Proffer-Other	5,220.50	57,000.00	(51,779.50)
Fire School Programs	20,265.62	15,482.70	4,782.92
Proffer Sovereign Village	10,976.19	-	10,976.19
Proffer Lynnehaven	37,161.41	20,269.86	16,891.55
Proffer Redbud Run	90,356.00	109,718.00	(19,362.00)
Clerks Reimbursement to County	8,106.16	8,693.26	(587.10)
Proffer Village at Harvest Ridge	-	9,234.00	(9,234.00)
Proffer Snowden Bridge	71,396.52	18,528.96	52,867.56
Sheriff Reimbursement	17,856.33	1,000.00	16,856.33
Proffer Cedar Meadows	-	4,881.00	(4,881.00)
Proffer Westbury Commons	-	7,500.00	(7,500.00)
Total	882,361.14	1,188,710.92	(306,349.78)

*1 The NW Works building renovation was a one time event.

(6) Commonwealth Revenue	2/29/12	2/28/11	
	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	-
Recordation Taxes	210,941.70	176,830.90	34,110.80
Shared Expenses Comm.Atty.	269,354.76	255,448.29	13,906.47
Shared Expenses Sheriff	1,365,126.26	1,371,251.41	(6,125.15)
Shared Expenses Comm.of Rev.	99,179.43	118,101.96	(18,922.53)
Shared Expenses Treasurer	87,513.57	97,520.52	(10,006.95)
Shared Expenses Clerk	234,104.52	238,742.46	(4,637.94)
Public Assistance Grants	2,443,203.95	2,226,017.24	217,186.71
Litter Control Grants	12,177.00	14,176.00	(1,999.00)
Dept. of Transportation Safety Grant	1,174.64	-	1,174.64
Emergency Services Fire Program	191,433.00	145,933.00	45,500.00
Emergency Services Special Grants	88,693.23	-	88,693.23
Special Prosecutor Grant	-	2,840.60	(2,840.60)
Recycling Grant	-	6,060.00	(6,060.00)
DMV Grant Funding	27,845.04	5,353.64	22,491.40
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	210,150.08	182,406.06	27,744.02
Spay/Neuter Assistance State	1,710.49	1,918.31	(207.82)
State Reimbursement EDC	-	200,000.00	(200,000.00)
Wireless 911 Grant	30,211.30	31,158.61	(947.31)
State Forfeited Asset Funds	26,805.66	3,790.37	23,015.29
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	4,132.50	11,110.00	(6,977.50)
State Grant Public Communications	-	3,600.00	(3,600.00)
Fire&Rescue OEMS Reimb.	2,142.00	2,142.00	-
Total	12,123,126.35	11,885,653.42	237,472.93

County of Frederick
General Fund
February 29, 2012

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

(8) Expenditures

The year to date expenditures for FY12 decreased \$119,094.83 compared to the same time period in FY11. The **General Administration** decrease of \$960,911.91 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$1,325,181.15. Contributions to fire departments and rescue squads increased \$85,032.40 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 \$1,105,718.00 due to the timing of the transfer of \$933,377.50 increasing the expenditures for 2/12. **Parks and Recreation** decreased \$109,645.54 due to the construction in FY11 of the Sherando pedestrian/bikeway trail. **Community Development** decreased \$534,824.67 as a result of \$550,000.00 for economic incentive in the previous year. **Transfers** decreased \$2,665,825.74 in total. See chart below:

(9) Transfers Decreased \$2,665,825.74	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	-
School Construction	0.00	2,300,000.00	(2,300,000.00)
School Special Grants Fund	41,499.19	-	41,499.19
Debt Service County	1,489,528.56	1,594,537.87	(105,009.31)
Operational Transfers	475,260.39	490,160.09	(14,899.70)
Total	38,066,446.78	40,732,272.52	(2,665,825.74)

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 February 29, 2012

ASSETS	FY2012 <u>2/29/12</u>	FY2011 <u>2/28/11</u>	Increase <u>(Decrease)</u>
Cash	4,747,776.73	4,297,253.21	450,523.52 *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>(685,931.50)</u>	<u>(1,103,743.50)</u>	<u>417,812.00</u>
 TOTAL ASSETS	 <u>4,062,078.58</u>	 <u>3,193,509.71</u>	 <u>868,568.87</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	3,840.00	6,462.50	(2,622.50)
Undesignated Fund Balance	<u>2,186,930.58</u>	<u>1,254,507.11</u>	<u>932,423.47</u>
 TOTAL EQUITY	 <u>2,190,770.58</u>	 <u>1,260,969.61</u>	 <u>929,800.97</u>
 TOTAL LIABILITY & EQUITY	 <u>4,062,078.58</u>	 <u>3,193,509.71</u>	 <u>868,568.87</u>

NOTES:

*1 Cash increased \$450,523.52 due to an increase in revenue over expenditures and fund balance.

Current Unrecorded Accounts Receivable-	<u>FY2012</u>
Prisoner Billing:	32,204.70
Compensation Board Reimbursement 2/12	<u>439,485.90</u>
Total	471,690.60

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 2/29/12

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	2/29/12 <u>Actual</u>	2/28/11 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	8,886.53	8,448.73	437.80
Work Release Fees	414,064.00	233,607.09	250,118.17	(16,511.08)
Prisoner Fees Other Localities	0.00	0.00	1,734.29	(1,734.29)
Federal Bureau Of Prisons	0.00	725.00	0.00	725.00
Local Contributions	5,162,154.00	3,871,615.50	4,046,304.09	(174,688.59)
Miscellaneous	26,404.91	33,492.69	9,894.19	23,598.50
Phone Commissions	90,000.00	61,328.57	54,422.28	6,906.29
Food & Staff Reimb. Juv.Det.Ct v.Det.Ctr.	102,000.00	47,686.51	57,001.19	(9,314.68)
Elec.Monitoring Part.Fees	70,000.00	32,974.58	26,922.14	6,052.44
Share of Costs Commonwealth	1,013,820.00	513,327.77	486,156.32	27,171.45
Medical & Health Reimb.	50,000.00	32,640.44	31,690.16	950.28
Employees Meals Supplements	500.00	220.00	333.75	(113.75)
Sale of Salvage	0.00	0.00	0.00	0.00
Recovered Costs Operating Reserves	63,952.00	0.00	140,100.94	(140,100.94)
Shared Expenses CFW Jail	4,995,153.00	3,033,682.47	3,033,875.23	(192.76)
State Grants	249,551.00	141,993.00	165,609.26	(23,616.26)
DOC Contract Beds	0.00	15,796.00	11,096.00	4,700.00
Bond Proceeds	0.00	3,248.01	0.00	3,248.01
Transfer from General Fd,	3,733,510.00	2,800,132.50	1,694,414.50	1,105,718.00
TOTAL REVENUES	<u>15,971,108.91</u>	<u>10,831,356.66</u>	<u>10,018,121.24</u>	<u>813,235.42</u>
EXPENDITURES:	<u>16,660,880.41</u>	<u>10,669,315.24</u>	<u>10,149,602.86</u>	<u>519,712.38</u>
Excess(Deficiency)of revenues over expenditures		162,041.42	(131,481.62)	293,523.04
FUND BALANCE PER GENERAL LEDGER		<u>2,024,889.16</u>	<u>1,385,988.73</u>	<u>638,900.43</u>
Fund Balance Adjusted To Reflect Income Statement @ 2/29/12		2,186,930.58	1,254,507.11	932,423.47

County of Frederick
Fund 12 Landfill
February 29, 2012

ASSETS	FY2012 <u>2/29/12</u>	FY2011 <u>2/28/11</u>	Increase (Decrease)
Cash	29,394,245.90	30,358,447.57	(964,201.67) *1
Receivables:			
Accounts Receivable			
Fees	502,160.12	478,273.45	23,886.67 *2
Accounts Receivable Other	200.00	208.00	(8.00)
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>(4,094,325.15)</u>	<u>(2,159,437.58)</u>	<u>(1,934,887.57)</u>
TOTAL ASSETS	<u>45,655,781.56</u>	<u>46,857,884.21</u>	<u>(1,202,102.65)</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>200.00</u>	<u>208.00</u>	<u>(8.00)</u>
TOTAL LIABILITIES	<u>12,027,762.64</u>	<u>11,729,657.34</u>	<u>298,105.30</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	766,144.85	2,866,177.45	(2,100,032.60) *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>23,003,432.07</u>	<u>22,403,607.42</u>	<u>599,824.65</u> *6
TOTAL EQUITY	<u>33,628,018.92</u>	<u>35,128,226.87</u>	<u>(1,500,207.95)</u>
TOTAL LIABILITY AND EQUITY	<u>45,655,781.56</u>	<u>46,857,884.21</u>	<u>(1,202,102.65)</u>

NOTES:

*1 The cash decreased \$94,201.67 as a result of increased expenditures including capital projects and a decrease in the reserved fund balance.

*2 The receivables at 2/29/12 increased \$23,886.67 compared to 2/19/11. Landfill charges for 2/12 were \$363,223.82 compared to \$345,415.07 at 2/11, resulting in an FY12 increase of \$17,808.75. The delinquent fees were \$136,538.03 at 2/12 compared to \$131,162.47 at 2/11 for an increase of \$5,375.56.

*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 \$2,100,032.60. The encumbrance balance is \$766,144.85 at 2/29/12 and includes \$458,453.00 for the gas to energy project, \$229,517.85 for the partial capping MSW and \$78,174.00 for a reinforced cover.

*6 Total fund balance at 2/29/12 increased \$599,824.65. The beginning 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 (396,347.40).

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 2/29/12

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY12 2/29/12 <u>Actual</u>	FY11 2/28/11 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	4,580.60	4,295.61	284.99
Interest on Bank Deposits	350,000.00	36,189.14	32,244.78	3,944.36
Salvage and Surplus	0.00	112,842.40	103,100.80	9,741.60
Sanitary Landfill Fees	5,028,600.00	2,824,317.00	2,732,133.95	92,183.05
Charges to County	0.00	214,269.21	210,141.26	4,127.95
Charges to Winchester	0.00	59,009.76	56,509.24	2,500.52
Tire Recycling	80,000.00	93,528.24	154,464.40	(60,936.16)
Reg. Recycling Electronics	50,000.00	30,215.00	29,322.00	893.00
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	359,668.95	161,152.31	198,516.64
State Damages Reimbursement	10,000.00	11,408.00	22.04	11,385.96
TOTAL REVENUES	6,318,600.00	3,746,416.30	3,485,707.45	260,708.85
Operating Expenditures	4,950,030.00	1,862,366.75	1,785,021.48	77,345.27
Capital Expenditures	6,229,040.00	2,280,396.95	2,610,065.18	(329,668.23)
TOTAL Expenditures	11,179,070.00	4,142,763.70	4,395,086.66	(252,322.96)
Excess(deficiency)of revenue over expenditures		(396,347.40)	(909,379.21)	513,031.81
Fund Balance Per General Ledger		23,399,779.47	23,312,986.63	86,792.84
FUND BALANCE ADJUSTED		23,003,432.07	22,403,607.42	599,824.65