



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:** December 19, 2012  
**SUBJECT:** Finance Committee Report and Recommendations

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The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, December 19, 2012 at 8:00 a.m. Members Ron Hottle, Gary Lofton and Richie Wilkins were absent. (b) Items 1, 5, 6, 7, 8 and 9 were approved on consent agenda.

1. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$1,000. This amount represents funds received in FY12, which were unspent, for the free smoke detector program. See attached memo, p. 4.
2. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$23,060. This amount represents a VDEM grant awarded for the Haz Mat Team. No local funds required. See attached award, p. 5 – 7. The committee recommends approval.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$48,875.14. This amount represents equipment and software needs for the Computer Forensics section within the Criminal Investigations unit. See attached information, p. 8 – 13. The committee recommends approval.

4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$18,955.56. This amount represents proceeds from the Sheriff's sale and is needed for vehicle maintenance and repairs. No local funds required. See attached memo, p. 14. The committee recommends approval.
5. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$627. This amount represents donations to the department. No local funds required. See attached memos, p. 15 – 16.
6. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,330. This amount represents reimbursement for DARE t-shirts. No local funds required. See attached memo, p. 17.
7. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$4,278.81. This amount represents reimbursements for travel and for the firing range. No local funds required. See attached memos, p. 18 – 20.
8. (b) The Assistant County Administrator requests a General Fund supplemental appropriation in the amount of \$4,315.90. This amount represents an insurance reimbursement for a lightning strike at the Public Safety Building. No local funds required. See attached memo, p. 21.
9. (b) The Finance Director requests a General Fund supplemental appropriation in the amount of \$5,838.66. This amount represents unspent VJCCA funds to be returned to the State. See attached letter, p. 22.
10. The County Administrator requests discussion on the Joint Judicial Center Improvement Project. See attached memo, p. 23. The committee postpones awaiting further details.

11. The Public Safety Committee forwards the Expense Recovery Program to the Finance Committee for further discussion. See attached information, p 24 – 42. The committee postpones awaiting further details.

**INFORMATION ONLY**

1. The Finance Director provides a Fund 10 Transfer report for November 2012. See attached, p. 43.
2. The Finance Director provides 11/30/12 financial statements. See attached, p 44 – 54.
3. The Finance Director provides 12/14/12 General Fund fund balance report. See attached, p. 55.
4. The Frederick County Finance Department has been presented with the GFOA's Distinguished Budget Presentation Award for the FY 2012 budget document. See attached, p. 56.
5. The Metropolitan Washington Ear, Inc. sends a letter of thanks for the County's contribution. See attached, p. 57.

Respectfully submitted,

FINANCE COMMITTEE

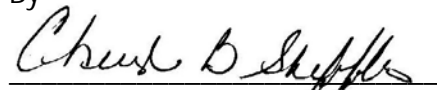
Bill Ewing

Charles DeHaven

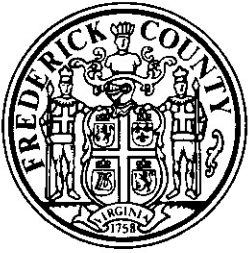
Richard Shickle

Stephen Swiger

By



Cheryl B. Shiffler, Finance Director



COUNTY OF FREDERICK, VIRGINIA


FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive  
Winchester, VA 22602

Dennis D. Linaburg  
Fire Chief

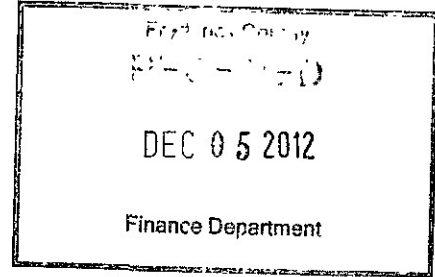
MEMORANDUM

**TO:** Cheryl Shiffler, Director  
Finance Department

**FROM:** Dennis D. Linaburg, Chief  
Fire & Rescue Department 

**SUBJECT:** Request For Supplemental Appropriation

**DATE:** December 4, 2012



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The Frederick County Fire and Rescue Department received a grant from the Wal-Mart Foundation in the form of a check (#0532402) in the amount of \$1,000. This grant was awarded to the Department to allow us to continue the free Smoke Detector Program we offer to citizen of Frederick County.

We request the funds, deposited into Revenue Code 3-010-018990-0005 during FY12 which were not spent be transferred to line item 3505-5413-000 Other Operating Supplies so that we may purchase the necessary smoke detectors for this program.

**Total Transfer: \$1,000.00**

If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss these issues.

DDL:jlc  
Attachments: (1)  
Cc: File







Virginia Department of  
Emergency Management

Grant Agreement

Page 1 of 4

|  |   |
|--|---|
| <p>1. RECIPIENT NAME AND ADDRESS (Including Zip Code)</p> <p>Frederick County<br/>107 N. Kent St.<br/>Winchester, VA 22601</p>                               | <p>4. AWARD NAME: 2012 SHSP</p> <p>5. PROJECT PERIOD: FROM 10/01/12 TO 12/31/13<br/>BUDGET PERIOD: FROM 10/01/12 TO 12/31/13</p> <p>6. AWARD DATE 11/07/12</p>            |
| <p>2. GRANTEE IRS/VENDOR NO.<br/>54-6001290</p>  | <p>7. AMOUNT OF THIS AWARD \$ 23,060.00</p> <p>8. TOTAL AWARD \$ 23,060.00</p> <p>9. RECIPIENT NON-FEDERAL COST SHARE REQUIREMENT<br/>\$ 0.00</p>                         |
| <p>3. PROJECT TITLE</p> <p>Haz Mat Team Equipment, Exercise and Training</p>   |   |
| <p>10. SPECIAL CONDITIONS</p> <p>THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).</p> |   |
| <p>11. STATUTORY AUTHORITY FOR GRANT</p> <p>The project is supported under Department of Homeland Security Appropriations Act, 2012 (Public Law 112-74)</p>  |   |
| <p>12. METHOD OF PAYMENT</p> <p>Commonwealth of Virginia Accounting System</p>   |   |
| <p style="text-align: center;"><b>AGENCY APPROVAL</b> <span style="float: right;"><b>GRANTEE ACCEPTANCE</b></span></p>                                       |   |
| <p>13. TYPED NAME AND TITLE OF APPROVING VDEM OFFICIAL</p> <p>Michael M. Cline<br/>State Coordinator</p>   | <p>14. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL</p> <p>John R. Riley, Jr.<br/>County Administrator</p>   |
| <p>15. SIGNATURE OF APPROVING VDEM OFFICIAL</p>                           | <p>16. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL</p> <br><p>16A. DATE 11-26-2012</p> |



Virginia Department of  
Emergency Management

AWARD CONTINUATION SHEET

Grant Agreement

Page  
3 of 4

*Award Name: 2012 State Homeland Security Program      Grant Award Date: November 7, 2012*

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 2012 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.

Mr. John R. Riley, Jr.  
Page 2  
November 7, 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

Attachment

c: The Honorable Terrie Suit, Secretary for Veterans Affairs & Homeland Security  
Mr. Keith Jenkins, Lieutenant, Frederick County Fire & Rescue

To: Sheriff Robert Williamson

From: Inv. Tim Juergens

Subject: Computer Forensics

Attached is a copy of the Fiscal budget for the Computer Forensic section within Criminal Investigations. In order to address the unit's needs, I must first state the units' current situation. The unit has three members who are in various levels of training from several institutions. Both Inv. Davis and I are Certified Computer Examiners through the ISFCE (International Society of Forensic Computer Examiners). We began the certification process in Oct. 2011 and completed the program in May 2012. This certification took approx. 720 hours of classroom and self study which consisted of submission of 6 exams which were graded to attain certification. During this certification all three department examiners also went to numerous free schools provided by the National White Collar Crime Center for Computer Forensics and techniques. Although two of the examiners are Certified Computer Forensic examiners we are in need of several additional trainings to enable our examiners to start producing Computer Forensics on evidence computers. Item #15 in the Fiscal Budget lists IACIS training, which is the International Association of Computer Investigative Specialists. This training is an accredited Law Enforcement based computer forensic examiner certification which will enhance our examiners experience along with credentials for court.

Item #1, #13 and #14 in the Fiscal Budget lists FTK training through Accessdata and Encase software. Both of the training is paramount in that it provides training in the FTK tool and Encase tool which is used to data carve and perform the examinations of the evidence computers. This training will provide us with the one year renewable license for both tools, unlimited training at the Accessdata facility for one year and a certification in the use of both tools. The Encase Passport training provides certification for the use of the Encase software. FTK and Encase are the industry standard tools used in the performance of computer forensic examinations. While both tools are very effective by their selves each tool performs different functions better than the other. The industry standard is to use both tools while doing examinations to ensure that you are extracting all of the data within the evidence computer for presentation in court.

The additional forensic software that is needed is Item #2 from the fiscal budget which is the Internet Evidence Finder software. This tool will complete the department's arsenal of forensic software. This tool is the present day industry standard for extracting deleted and undeleted emails, internet history, all social network information ie. Facebook. This software is necessary to extract the data present primarily in the Internet Crimes against Children cases.

The equipment that is presently used and what is needed for the lab is listed in Item #3, 7, 8, 9, 10, 11, 12 and 16. We presently have two computer forensic computers located in the lab for computer forensics. One FRED (Forensic Recovery Evidence Device) was purchased with sub award grant money by the NOVA DC ICAC in 2009. The other FRED was given to the FCSO in 2012 by the Secret Service which was initially distributed in 2009 to the Front Royal Police department. Both computers are in need of upgrades to speed up the data carving process during the examinations. Both computers are using Windows XP as the operating system and have limited RAM capabilities. The FRED that was received by the secret service has a dual core processor which is limited to only using 8 GB of RAM. To run the FTK software and database you have to have a minimum of 8 GB of RAM which is all this computer can support. The processor for this FRED will only support completing examination of 2 TB (Terabytes) or less. More and more computers have 3 TB of memory installed and we will not be able to perform an examination of these computers without updated hardware. The updated hardware will also decrease the amount of time it will take to perform each of the examinations therefore saving payroll.

The final listed items #4, #5, and #6, are considered computer forensic examinations stock. Each time an evidence computer is examined, the examiner must create a copy or duplicate of the original evidence. This duplicate has to be placed on another comparable sized hard drive. This copy hard drive is then used for the examination process with the forensic software. This process keeps the original evidence intact. Each year this hard drives will need to be purchased as "the price of doing business" and will probably have to increase in size to accommodate the larger hard drives being produced.

With the ever changing technology and products produced, equipment has to continually be up upgraded and training must be accommodated to stay ahead of change. Law Enforcement has changed dramatically. Below is a list of evidence that was seized on 10/18/12 for one ICAC case. These items that were collected have to be forensically examined by the acceptable Law Enforcement industry standards. We are now faced with technology crimes to include embezzlement, possession of child pornography, internet related crimes, internet fraud to name a few and in each case it is a standard that a cell phone, computer or other electronic device or media is collected. At the present time we have to contact local jurisdictions who have in house forensic examiners and ask for assistance in the examination of "our" evidence. The Virginia State Police provides Forensic examination on our behalf as well but turnaround times are approx. 6 months to a year. While waiting for the evidence to be examined, suspects who we are waiting to be identified are continuing to commit crimes and in some cases molest children. We also receive calls from defense attorneys, witnesses, suspects and the Commonwealth attorney's office as to when the computers will be returned or charges will be placed.

We are now in the 21rst century and electronic evidence is only going to grow exponentially. This is a warranted program and necessary evil.

Thank you for your consideration in this matter.

Electronic media seized on one case, that a Forensic Examination is needed.

#12-82-02-2007

Item #

- 1- Custom Built Computer – Clear Case-Unknown Serial
- 2- Western Digital External Hard Drive-Serial: WCAES1041327
- 3- Netgear Storage Center-Serial:16W3594F0054E
- 4- Clear Box/Plastic Tote containing the following 7 items
- 4A- Western Digital 202.6 MB Hard Drive-Mod:WDAC1210-OOF  
Ser:WT2590523244
- 4B- Seagate 4303 MB Hard Drive-Mod:ST34342A Ser:2601364082
- 4C- Maxtor Hard Drive-Mod:90340D2 Ser:V224EARA
- 4D- Maxtor Hard Drive-Mod:91531U3 Ser:G30V8H5C
- 4E- Maxtor Hard Drive-Mod:32049H3 Ser:N3H4HCPC
- 4F- Western Digital 40.0 GB Hard Drive Mod:WD400BB-00AUA1  
Ser:WMA6R1914521
- 4G- Western Digital 160.0 GB Hard Drive-Mod:WD1600JB-75GVAO  
Ser:WCAL91021524
- 5- Seagate External Hard Drive w/Power Cord-Mod:9SF2A2-500  
Ser:2GHJP2K5
- 6- Custom Built Black Computer – Gigabyte Ser: RC690KKN11081400299
- 7- Custom Built Antec Computer
- 8- Custom Built Silver & Black Computer Ser:012?4??98
- 9- Blkack Mad Dog External Hard Drive
- 10- HP Pavilion Laptop Ser:LND9374J01
- 11- Silver Custom Computer
- 12- HP Pavilion Computer Ser: MXK4020VPD

# COMPUTER FORENSICS

## AUGUST 22, 2012 BUDGET

| Item # | Description   | Needs and Justification   | Amount \$          |
|--------|---|---|--------------------|
| 1      | FTK Training (X3)   | Forensic Tool Kit training is essential to forensic extraction of evidence from computers and hard drives. Once trained on the FTK, we are allowed access to the tool kit.  | <b>\$17,520.00</b> |
| 2      | Internet Evidence Finder  | Software tool that allows investigators to extract deleted and un-deleted emails from the computer and internet history. This tool is a sister tool to FTK.   | <b>\$1325.10</b>   |
| 3      | FRED, (Forensic Recovery Evidence Device) System<br>2X 12GB ECC Ram Kit | We currently have a FRED, (computer that extracts evidence from suspect computers). The FRED is somewhat dated and works at a lower speed. Having the ECC RAM Kit will speed the FRED up, which will reduce the amount of time needed for the FRED to extract and mirror the suspect computer hard drive. | <b>\$600.00</b>    |
| 4      | Hitachi Deskstar 7K1000 Hard Drive (X10)                                | This product is considered Lab Stock. This is an item that will be used during every download or "mirroring" of suspect computers. Once downloaded, this storage device must be maintained for at least 2 years.  | <b>\$999.90</b>    |
| 5      | WD Caviar Green WD 10EARS Hard Drive (X10)                              | This product is considered Lab Stock. This is an item that will be used during every download or "mirroring" of suspect computers. Once downloaded, this storage device must be maintained for at least 2 years.  | <b>\$1,139.90</b>  |

|    |   |   |             |
|----|---|---|-------------|
| 6  | WD Caviar Green WD 15EARS Hard Drive (X4) | This product is considered Lab Stock. This is an item that will be used during every download or "mirroring" of suspect computers. Once downloaded, this storage device must be maintained for at least 2 years.  | \$554.56    |
| 7  | Tripp Lite 800 6'9 Fire Wire Cable (X5)   | This product is considered Lab Stock. This is an item that will be used during every download or "mirroring" of suspect computers. Once downloaded, this storage device must be maintained for at least 2 years.  | \$79.95     |
| 8  | Cables to Go IEEE (X2)                    | This product is considered Lab Stock. This is an item that will be used during every download or "mirroring" of suspect computers. Once downloaded, this storage device must be maintained for at least 2 years.  | \$29.90     |
| 9  | Belkin 6 Pro USB Extension Cable (X4)     | This product is considered Lab Stock. This is an item that will be used during every download or "mirroring" of suspect computers. Once downloaded, this storage device must be maintained for at least 2 years.  | \$27.88     |
| 10 | Windows 7 (X2)                            | Needed to run FRED computer and related software.   | \$400.00    |
|    | BREAK                                     | BREAK   | \$22,677.19 |
| 11 | HP Laser Jet Pro                          | Used to transfer downloaded evidence to document form.  | \$299.99    |
| 12 | HP 78A Toner (X4)                         | Toner used for item 11.   | \$319.96    |
| 13 | Encase Software and SMS                   | Encase is sister software to FTK. The Forensic Tool Kit is 1 type of tool used to collect evidence from suspect computer. Even though FTK is a very effective tool, it will not download all suspect computers. Encase software provides software back-up to FTK so that evidence recovery is successful. | \$3,593.00  |



|    |                          |   |                    |
|----|--------------------------|---|--------------------|
| 14 | Encase Passport Training | Encase software is not allowed to be used by forensic computer examiners without certified training.  | \$5,500.00         |
| 15 | IACIS Training (X3)      | Advanced computer examiner training that is more Law Enforcement based.   | \$7,485.00         |
| 16 | FRED System              | Forensic Recovery Evidence Device is essential to the successful downloading and mirroring of suspect computers. Our current FRED is somewhat dated. Having a FRED with current technology would provide a more stable platform for computer forensic recovery and a greater assurance of complete evidence download. | \$9,000.00         |
|    | <b>Total</b>             | <b>Total</b>  | <b>\$48,875.14</b> |

# Frederick County Sheriff's Office



ROBERT T. WILLIAMSON  
Sheriff

MAJOR R. C. ECKMAN  
Chief Deputy

1080 Coverstone Drive  
Winchester, Virginia 22602

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

TO : Angela Whitacre – Treasurer's Office  
FROM : Sheriff Robert T. Williamson *RTW*  
SUBJECT : Proceeds from Sheriff's Sale/Public Auction  
DATE : October 2, 2012

The Frederick County Sheriff's Office held a public auction on Wednesday, September 26, 2012 where cruisers, abandoned vehicles and other unclaimed property were sold.

Attached please find a check in the amount of \$18,955.56 made payable to the County of Frederick. This amount represents our department's proceeds from the sale. We are requesting this amount be posted to revenue line 3010-015020-0007 (1014). A separate memo will be sent to Finance requesting this amount to be appropriated into our operating budget.

Thank you.

RTW/asw

*S/A 4010-031020-3004-000-002*

Cc: Finance Department

|   |  |                    |
|---|--|--------------------|
| <b>FREDERICK COUNTY SHERIFFS OFFICE</b>     |  | 438                |
| <b>CIVIL FEES</b>                           |  |                    |
| PH: 540-662-6168                            |  |                    |
| 1080 COVERSTONE DR                          |  |                    |
| WINCHESTER, VA 22602                        |  |                    |
|   | 9-28-12  | Date               |
| Pay to the Order of                         | County of Frederick  | \$ 18,955.56       |
|   | Eighteen thousand nine hundred fifty five <sup>56</sup> / <sub>100</sub> Dollars |                    |
|   | Security Features Details on Back  |                    |
| 202 NORTH LOUDOUN ST., WINCHESTER, VA 22601 |  |                    |
| For   | proceeds from auction  | <i>[Signature]</i> |

*C.S. 10/12/12*

*out*

# 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 Robert T. Williamson *RTW*  
SUBJECT : Donation Check  
DATE : September 21, 2012

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Attached is a check from the Town of Berryville in the amount of \$600.00. This check represents a donation from the Town of Berryville for the services of our dive team. We are requesting this amount be posted to 10CR-3-010-018990-0006.

A separate memo will be sent to Finance requesting appropriation into our budget.

Thank you.

4-010-031020-5409-000-001

RTW/asw

Cc: Finance


C.S. 9/21/12

**EVA M. BUTTS**  
 [REDACTED]  
 [REDACTED]

2520  
60-912/313  
330

Date Dec. 12, 2012

Pay to the Order of Frederick County \$ 27.00  
Twenty Seven <sup>00</sup>/<sub>100</sub> Dollars

**Susquehanna**  Susquehanna Bank  
 www.susquehanna.net

For cash [REDACTED] MP

**Office**

**AJOR R. C. ECKMAN**  
 Chief Deputy

Fax (540) 504-6400

TO : Angela Whitacre – Treasurer’s Office  
 FROM : Sheriff Robert T. Williamson *RTW*  
 SUBJECT : Donation - Check  
 DATE : December 7, 2012

Attached please find a check in the amount of \$27.00 from Eva M. Butts. This check represents a donation to the department for the safe keeping and care of her goats that were found last month in Frederick County.

Please post this amount, \$27.00, to 3-010-018990-0006 (10CR). A separate memo will be sent to the Finance Department requesting this amount be appropriated into our budget.

Thank you.

3-010-031020-5413-000-000

RTW/asw

CC: Finance Department

C.S.

# 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 : Budget Appropriation – DARE donations  
DATE : November 16, 2012

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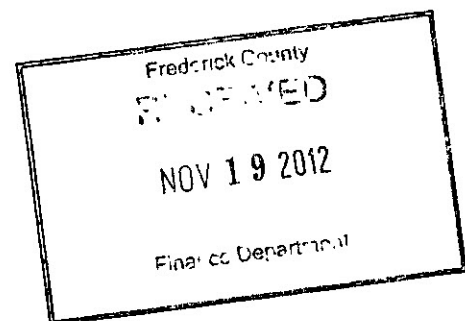
Attached please find a copy of a memo sent to the Treasurer's Office in reference to donations received for the DARE program. *3-010-018990-0015 (100J)*

A fund transfer request (#13050) was approved on November 14<sup>th</sup> transferring funds from 3102-5401-000 to the DARE line of 3102-5413-001 to cover the purchase of DARE t-shirts therefore, we are requesting this amount, \$2330.00 be appropriated back into our operating line of 3102-5401-000.

Thank you.

RTW/asw

Attachment



*C.S. 11/19/12*

# 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 Robert T. Williamson *RTW*  
SUBJECT : Use of Range - Payment  
DATE : November 16, 2012

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Attached please find a check from the United States Army Corps of Engineers in the amount of \$500.00. This amount represents a quarterly payment for use of our firing range.

We are requesting this amount be appropriated into revenue line 3010-019110-0058 (10FL).

A separate memo will be sent to Finance requesting appropriation into our operating budget.

Thank you.

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

RTW/asw

Cc: Finance Department

Attachment

*C.S. 11/19/12*

# 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 Robert T. Williamson *RTW*  
SUBJECT : Reimbursement - Extraditions  
DATE : November 16, 2012

---

Attached please find checks totaling \$3,469.73 from the Commonwealth of Virginia, Circuit Courts for reimbursement for extraditions conducted by our department.

We are requesting this amount be posted to revenue line 3010-019110-0058 (10FL). A separate memo will be sent to Finance requesting appropriation into our operating budget.

Thank you.

*4-010-031020-5506-000-001*

RTW/asw

Cc: Finance Department

Attachment

*C.S. 11/19/12*

# 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 Robert T. Williamson  
SUBJECT : Reimbursement – Travel Expenses  
DATE : November 16, 2012

---

Attached please find a check from the Commonwealth of Virginia – Department of Forensic Science in the amount of \$309.08 made payable to Deputy Brian Thomas. This check represents reimbursement for a training class he and Deputy Suire attended in October.

We are requesting this amount be posted to 3010-019110-0058 (10FL). A separate memo will be sent to Finance requesting appropriation.

Thank you.

4-010-031020-5506-000 000

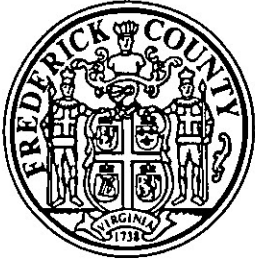
RTW/asw

Cc: Finance Department

Attachment

C.S. 11/19/12





COUNTY of FREDERICK


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 

**RE:** Request from Supplemental Appropriation - Insurance Payment for Property Damage

**DATE:** October 5, 2012

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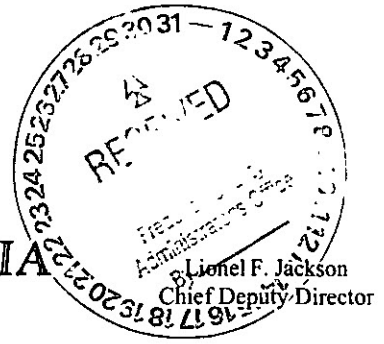
The County has received an insurance payment in the amount of \$4,315.90 as partial payment for repair costs resulting from an August, 2012 lightning strike at the Public Safety Building. The payment reflects the cost of repairs, minus the \$1,000 deductible. Attachments document the transaction.

We are requesting the funds be placed back in the Maintenance Department's 010-043040-3004-00-006 line item.

Please let me know if I can answer any questions.

OCT 09 2012

C.S 10/3/12  
3-010-018990-0001  
HE10



Mark A. Gooch  
Director

# COMMONWEALTH of VIRGINIA

## Department of Juvenile Justice

November 16, 2012

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

Dear Ms. Van Winkle:

The VJCCA FY2012 end of the year expenditure report has been reviewed. A Fiscal Adjustment Form (FAF), which records the movement of funds from program to program during the year, has been received. The Compliance Certification Form, which attests that all funds were expended as reported in the Department's Community Programs Reporting (CPR) System, has been signed by the county administrator and returned to us. According to the report, Frederick/Winchester/Clarke expended \$115,373.34 of its approved adjusted budget of \$121,212.00. The breakdown of funds expended is as follows:

|                                |                      |
|--------------------------------|----------------------|
| Required Maintenance of Effort | \$ 0.00              |
| State Funds Expended           | <u>\$ 115,373.34</u> |
| Total Expenditures             | \$ 115,373.34        |

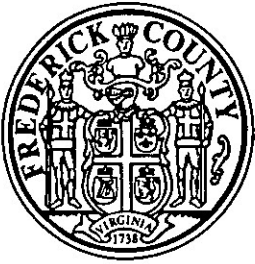
A total of \$121,212.00 in state funds was provided to the locality. Because the state funds were not totally expended, we request that the balance of \$5838.66 be returned to the state. Additional funds for FY13 cannot be released for your locality until the FY12 unexpended funds are returned. Please make your check payable to **Treasurer, State of Virginia**, and mail it to:

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

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

Sincerely,  
  
Angela C. Valentine  
Community Programs Manager

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



**John R. Riley, Jr.**  
County Administrator

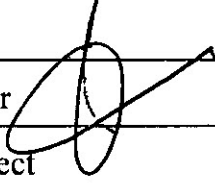
540/665-5666

Fax 540/667-0370

E-mail:

[jriley@co.frederick.va.us](mailto:jriley@co.frederick.va.us)

**MEMORANDUM**

|                 |   |
|-----------------|---|
| <b>TO:</b>      | Finance Committee   |
| <b>FROM:</b>    | John R. Riley, Jr., County Administrator  |
| <b>SUBJECT:</b> | Joint Judicial Center Improvement Project   |
| <b>DATE:</b>    | December 12, 2012   |

The Joint Finance Committee met on Thursday, December 6, 2012 and received an update regarding improvements to the Joint Judicial Center to accommodate needed courtroom and office renovations to address deficiencies cited in the attached summary. The City advised they were appropriating \$150,000 in FY 2013 toward the cost of the project design and were looking to Frederick County to appropriate a similar amount in FY 2013 to fund the design of this project. This request from the Joint Finance Committee is being brought to the Finance Committee for discussion and consideration.

It should be noted that the total project cost, excluding design is \$3.5 million, which would be shared equally between the City and the County. The City advised they would be seeking appropriations from Frederick County in FY 2014 and FY 2015 in the amount of \$875,000 each fiscal year to cover the County's share of \$1.75 million cost.

JRR/jet

Attachments



## COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Drive, Winchester, VA 22602

### MEMORANDUM

LeeAnna Pyles  
Director,  
Public Safety  
Communications

**TO:** Board of Supervisors

**FROM:** LeeAnna Pyles,  
Director Public Safety Communications

**SUBJECT:** Public Safety Committee Meeting.  
Report for November 26, 2012

**DATE:** November 29, 2012

A meeting of the Public Safety Committee was held on Monday November 26, 2012 at 8:30 a.m. at the Frederick County Public Safety Building, 1080 Coverstone Drive, Winchester, VA. Committee members present were: Chairman Gary Lofton, Ron Wilkins, Chuck Torpy, Chris Collins, and Michael Lindsay. Members absent were: Gene Fisher. Also in attendance were County Administrator John Riley, Public Safety, Fire & Rescue Association President Tim Price, Sheriff Robert T. Williamson, County Attorney Rod Williams, Fire Chief Denny Linaburg and Deputy Emergency Management Coordinator Chester Lauck. The following item was discussed:

#### \*\*\*Information Only\*\*\*

#### 1. Expense Recovery Program (See Attached)

The Committee reviewed and discussed the Expense Recovery Plan (Revenue Recovery) which entailed the current MOU, dividing of funds recovered by the program, and its impact on the 11 volunteer companies. The Committee agreed on the distribution of the revenue collections, the soft billing as outlined previously, and the general terms of the MOU. An approximate 3% additional fee would be added to cover medical supply reimbursement, cited Chief Lauck. There was concern expressed as to how the revenue (i.e. general fund, F&R fund) would be allocated once recovered. Upon a motion by Chairman Lofton, seconded by Mr. Lindsay, the Committee unanimously voted to move the issue of Expense Recovery to the Finance Committee, where, the Public Safety Committee would discuss the financial aspect of the monies allocated with the Finance Committee. This meeting would also help to develop a system to manage and track funds that are collected from the Expense Recovery Program which would be allocated to a separate fund until the success of the program can be measured. With the Finance Committees involvement and endorsement, the Expense Recovery plan would then move to the Board of Supervisors for action and be a part of the budget preparation for the next fiscal year.

**Next Meeting:**

A date for the next Public Safety Committee meeting was not set.

**Adjourn:**

The meeting was adjourned at 9:30 a.m.

Respectfully submitted,

Public Safety Committee

Gary Lofton  
John Riley  
Sheriff Robert Williamson  
Denny Linaburg  
Chris Collins

Tim Price  
Brenda Vance  
Ann B. Lloyd  
Rod Williams  
Michael Lindsay

Gene Fisher  
Ronald Wilkins  
Glen Williamson  
Chuck Torpy

By   
LeeAnna Pyles, Director Public Safety Communications  
LP/sds



**COUNTY of FREDERICK**

**Jay E. Tibbs**  
Deputy County Administrator  
540/665-5666  
Fax 540/667-0370  
E-mail:  
jtibbs@co.frederick.va.us

**MEMORANDUM**

|                 |   |
|-----------------|---|
| <b>TO:</b>      | Public Safety Committee Revenue Recovery Subcommittee |
| <b>FROM:</b>    | Jay E. Tibbs, Deputy County Administrator             |
| <b>SUBJECT:</b> | Expense Recovery Subcommittee Recommendations         |
| <b>DATE:</b>    | June 6, 2012  |

As you might recall, Chairman Lofton appointed a subcommittee comprised of the voting members of the Public Safety Committee to study the issue of expense recovery (f.k.a. revenue recovery). The subcommittee met twice over the past month. Following their June 4, 2012 meeting, the members reached consensus on the following recommendations:

1. Fee Schedule:

|       |       |        |                  |
|-------|-------|--------|------------------|
| BLS   | ALS I | ALS II | Mileage          |
| \$440 | \$550 | \$720  | \$11/loaded mile |

2. Distribution of Revenue Collections:

- a. 10% off the top to fund the program manager position and billing company costs.
- b. 50-50 split of remaining proceeds between the County and the companies.
- c. All mileage reimbursements would go to the fire companies.

3. Implementation of a soft billing system.

The subcommittee is seeking the Public Safety Committee's endorsement of these

recommendations. If the Committee is in agreement with these recommendations, a motion to forward this item to the Board of Supervisors with a recommendation of approval would be appropriate.

BLS Rate 440  
 ALS I Rate 550  
 ALS II Rate 720  
 Mileage Rate 11  
 Recovery Rate: 70%

| Station      | BLS Trans   | BLS Bill           | ALSI Trans  | ALS I Bill         | ALS II Trans | ALS II Bill      | Total       |              | Mileage Billed   | Transport Billed   | Total Billed       | % of                |                       | Total Recovery     |                    |
|--------------|-------------|--------------------|-------------|--------------------|--------------|------------------|-------------|--------------|------------------|--------------------|--------------------|---------------------|-----------------------|--------------------|--------------------|
|              |             |                    |             |                    |              |                  | Transports  | Loaded Miles |                  |                    |                    | % Mileage Recovered | % Transport Recovered |                    |                    |
| 11           | 520         | 228800             | 552         | 303600             | 54           | 38880            | 1126        | 9            | 111474           | 571280             | 682754             | 0.222               | 78031.8               | 399896             | 477927.8           |
| 12           | 148         | 65120              | 209         | 114950             | 28           | 20160            | 385         | 14           | 59290            | 200230             | 259520             | 0.077               | 41503                 | 140161             | 181664             |
| 13           | 317         | 139480             | 256         | 140800             | 46           | 33120            | 619         | 9            | 61281            | 313400             | 374681             | 0.122               | 42896.7               | 219380             | 262276.7           |
| 14           | 35          | 385                | 51          | 28050              | 6            | 4320             | 92          | 11           | 11132            | 32755              | 43887              | 0.018               | 7792.4                | 22928.5            | 30720.9            |
| 15           | 260         | 114400             | 277         | 152350             | 55           | 39600            | 592         | 2            | 13024            | 306350             | 319374             | 0.119               | 9116.8                | 214445             | 223561.8           |
| 16           | 148         | 65120              | 167         | 91850              | 12           | 8640             | 327         | 9            | 32373            | 165610             | 197983             | 0.064               | 22661.1               | 115927             | 138588.1           |
| 17           | 38          | 16720              | 18          | 9900               | 1            | 720              | 57          | 21           | 13167            | 27340              | 40507              | 0.011               | 9216.9                | 19138              | 28354.9            |
| 18           | 556         | 244640             | 336         | 184800             | 117          | 84240            | 1009        | 4            | 44396            | 513680             | 558076             | 0.201               | 31077.2               | 359576             | 390653.2           |
| 19           | 82          | 36080              | 109         | 59950              | 18           | 12960            | 209         | 9            | 20691            | 108990             | 129681             | 0.042               | 14483.7               | 76293              | 90776.7            |
| 20           | 47          | 20680              | 57          | 31350              | 12           | 8640             | 116         | 17           | 21692            | 60670              | 82362              | 0.023               | 15184.4               | 42469              | 57653.4            |
| 21           | 258         | 113520             | 205         | 112750             | 42           | 30240            | 505         | 4            | 22220            | 256510             | 278730             | 0.1                 | 15554                 | 179557             | 195111             |
| <b>Total</b> | <b>2409</b> | <b>\$1,044,945</b> | <b>2237</b> | <b>\$1,230,350</b> | <b>391</b>   | <b>\$281,520</b> | <b>5037</b> | <b>109</b>   | <b>\$410,740</b> | <b>\$2,556,815</b> | <b>\$2,967,555</b> | <b>1</b>            | <b>\$287,518</b>      | <b>\$1,789,771</b> | <b>\$2,077,289</b> |

100% mileage to Companies: **\$287,518**  
 10% Program Mgr. & Billing Co.: **\$178,977.05**  
 Transport Recovered Less Exp.: **\$1,610,793.45**

50-50 Split Between County & Companies  
 County Share: **\$805,396.73**  
 Companies' Share: **\$805,396.73**

Companies' Total (Mileage + Transport)= **\$1,092,914.73**



**FREDERICK COUNTY VOLUNTEER FIRE AND RESCUE ASSOCIATION**  
**MINUTES**  
**15 October 2012**

Meeting was called to order at the Frederick County Fire and Rescue Training Center by President Tim Price at 1900. Present for the meeting were representatives from all County Companies.

**Invocation –**

- The invocation was given by Father Dobbins

**Amendments to the Agenda –**

- Deputy Chief Oliver provided a briefing and tour of the RIT House

**Minutes –**

- Company 21 (Bobby Jenkins) made a motion to approve the minutes; Second by Company 13 (Lloyd Winters). The motion was approved by voice vote.

**Correspondence –**

- None

**Roll Call –**

|            |            |            |
|------------|------------|------------|
| 11 – 2 – 1 | 16 – 1 – 0 | 21 – 2 – 0 |
| 12 – 3 – 0 | 17 – 1 – 0 |            |
| 13 – 3 – 0 | 18 – 5 – 0 |            |
| 14 – 2 – 0 | 19 – 1 – 0 |            |
| 15 – 1 – 0 | 20 – 2 – 0 |            |

**Treasurer’s Report – Jenny Schuller**

- No Fire Programs figures are available at this time
- Four – for – Life \$6476.50
- Tax Break and Membership rosters are due before the end of November
- If Company volunteers pass away the Treasurer needs to know

**County Administrator Report – Mr. Riley**

- The FY 2012 budget has been closed by the Board of Supervisors.
- Fire and Rescue funding has not been decided as of this meeting

**Board of Supervisor Liaison – Chris Collins**

- Not Present

**Emergency Service Director – Chief Linaburg**

- Company CIP input is overdue.
- Provided a training status update
- Provided information on IS 8008 NIMS training

**Volunteer Coordinator – Christine Langley**

- The final volunteer recruitment grant tracking report is due by the end of October
- The Explorer Post is looking for an instructor
- Discussed an email sent on behalf of the Digital Map books

**Apple Blossom – Director Tabitha Luttrell / Lloyd Winters**

- Reminder that each Company has two votes at the Apple Blossom meetings
- The next meeting will be 24 Oct at 1900

**Budget – Vice President Perry Silva**

- Nothing to Report

**By – Laws – Bobby Jenkins**

- Nothing to report

**Capitol Improvement – Chief Eddie Keeler**

- Current balance is \$152,794.33
  - Received a request from Company 12 for \$15,000 from CIP funds for their new ambulance.
- Company 18 (Chief Keeler) made a motion to approve the minutes; Second by Company 13 (Lloyd Winters). The motion was approved by Roll Call vote (11 Yes / 0 No)

- |          |          |          |
|----------|----------|----------|
| 11 – Yes | 16 – Yes | 21 – Yes |
| 12 – Yes | 17 – Yes |          |
| 13 – Yes | 18 – Yes |          |
| 14 – Yes | 19 – Yes |          |
| 15 – Yes | 20 – Yes |          |

**EMS Council – Chief Tommy Price**

- The new EMS Regulations are in effect as of 10 October 2012
- Fall grant reviews were held last week

**Training Report – Chief Henry Shiley**

- Deputy Chief Oliver provided an update on the Fire and EMS academies

**Length of Service – Chief J.J. Miller, JR.**

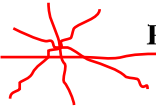
- The LoS Committee will meet on 18 October

**Local Emergency Planning Committee (LEPC) – Dan Cunningham**

- The next meeting will be held on 7 November 2012

**Operations (report on Chief’s Workgroup) – Chief Linaburg**

- The Chief’s work group met on 27 September 2012
- The Group discussed: meeting with the press; Fire House updates; CIP Input; Fire Prevention Week; Apple Blossom updates; Staff Training; Snow money



**Revenue Recovery – Chief Lauck / Vice President Perry Silva**



- The three community meeting were well attended
- Company 15 (Chief Lauck) made a motion to present to move forward with the Revenue Recovery program as presented, by submitting it to the Public Safety Committee; Second by Company 12 (Chief Shiley). The motion was approved by Roll Call vote (10 Yes / 1 No)

- |          |          |          |
|----------|----------|----------|
| 11 – Yes | 16 – Yes | 21 – Yes |
| 12 – Yes | 17 – Yes |          |
| 13 – Yes | 18 – Yes |          |
| 14 – Yes | 19 – Yes |          |
| 15 – Yes | 20 – No  |          |

**Old Business:**

- The County will be sending out RFPs to architects for the design of the new Company 15

**New Business:**

- The Volunteer Coordinator would like for the Association to look in to the possibility of forming a Retention and Recruitment committee

**Adjournment**

There being no further business the meeting was adjourned at 2045. The next scheduled meeting will be at Company 16 on 19 November 2012.

The meeting was closed by prayer from Father Dobbins

Submitted By:

Dan Cunningham  
Secretary

## EXPENSE RECOVERY MEMORANDUM OF UNDERSTANDING

1. **Parties:** As of [effective date], the parties to this Memorandum of Understanding (“MOU”) are the County of Frederick, Virginia (the “County”), a political subdivision of Virginia, acting through its Fire and Rescue Department, the Frederick County Fire & Rescue Association (the “Association”), an unincorporated association, and the following “Participating Companies”, each of which is a Virginia corporation: [list of participating companies, with correct legal entity names] (each may be referred to individually herein as a “Participating Company”). The following “Non-Participating Companies”, each of which is a Virginia corporation, join this MOU solely for purposes of Sections 1, 4, or 6: [list of non-participating companies, with correct legal entity names] (each may be referred to individually herein as a “Non-Participating Company”). As long as a company is a “Non-Participating Company”, its consent shall not be required for amendments to this MOU, other than as to any amendment to Section 1, 4, or 6. The Participating Companies and the Non-Participating Companies are jointly referred to herein as a “Volunteer Company” or the “Volunteer Companies”.
2. **Purpose:** The purpose of this MOU is to set forth the responsibilities of the County, the Association, and the Participating Companies for operation of the “Expense Recovery Program” (also referred to herein as the “Program”), under which program the County and the Participating Companies will seek to recover certain of their expenses incurred in providing emergency medical services (“EMS”).
3. **County Responsibilities:** As part of the shared responsibility for the Expense Recovery Program, the County will:
  - A. Pay all costs, including salary and benefits, associated with the utilization of one County employee intended specifically to provide on-going administrative support for Program, and including all costs of any third-party billing services provider, with all costs under this section 3A to be subtracted and paid from the gross revenue collected under the Program, before disbursements are made to the County and to the Participating Companies.
  - B. Maintain the revenue generated from the Program in an account dedicated to expense recovery and separate from any other County revenue.
  - C. Provide a quarterly accounting related specifically to revenues and expenses associated with the Program.
  - D. Distribute to the Participating Companies, no less frequently than quarterly, net revenue received under the Program, to include 100% of billable mileage expenses, on a basis as agreed to by the County and the Participating Companies.
  - E. Subject to appropriations, provide funding to the Participating Companies and the Non-Participating Companies as follows, for:
    1. Annual contributions of \$25,500 per Volunteer Company for each Volunteer Company providing Advanced Life Support (ALS) services and \$22,950 per

Volunteer Company for each Volunteer Company providing Basic Life Support (BLS) services, plus \$1.50 per capita (based upon population of first due area) to each Volunteer Company providing fire services;

2. Insurance premiums to provide coverage for group accident and illness policies;
  3. Necessary medical supplies as determined by the Office of Emergency Medical Services and/or the Regional Medical Director;
  4. Training aids, including student manuals for Fire and EMS accredited courses held in the County; and
  5. Incident reporting system software (in lieu of Firehouse software), for all reporting, EMS and Fire.
- F. The County will not increase, reduce, or eliminate funding (to any amount different from what a Participating Company receives) for Non-Participating Companies.
4. **Volunteer Company Responsibilities:** As part of the shared responsibility for the Expense Recovery Program, the Volunteer Companies will:
- A. Maintain apparatus in serviceable condition to meet Virginia State Police vehicle inspection requirements and the Virginia Department of Health, Office of Emergency Medical Services regulations.
  - B. Have and follow a preventative maintenance program for all fire and rescue apparatus.
  - C. Keep maintenance records on file for all fire and rescue apparatus, to meet federal and state regulations, and make such records available for review by the County upon request.
  - D. Adhere to all Standard Operating Guidelines established by the Association as approved by the Chiefs Workgroup.
  - E. Submit an annual Capital Improvement Plan (CIP) to the County as part of the County's annual CIP process.
  - F. Submit an annual financial statement to the County for audit by the County's auditor.
  - G. Not change second, third, due etc. assignments to prevent Participating Companies from responding into first due areas of Non-Participating Companies.
  - H. Complete all incident documentation in a timely fashion, i.e. within 24 hours from the time an incident is handled.
  - I. Pay, from the respective Volunteer Company's net revenue collected under the Expense Recovery Program, all costs associated with equipment and supplies used on EMS calls.
5. **Joint Responsibilities of the County and the Participating Companies:** As part of the shared responsibility for the Expense Recovery Program, the County and the Participating Companies will:
- A. Manage the Program generally and select a private "third-party" billing agency;

- B. Pay all costs associated with the utilization of a private “third-party” billing agency, with such costs to be subtracted from the gross revenue collected under the Program, before disbursements are made to the County and to the Participating Companies;
  - C. Train all personnel in accordance with HIPAA guidelines; and
  - D. Adhere to the practice of “soft billing”, as described in the Expense Recovery Policies as set forth in the Standard Operating Guidelines.
6. **Association Responsibilities:** As part of the shared responsibility for the Expense Recovery Program, the Association will:
- A. Assist in ensuring compliance with all Standard Operating Guidelines established by the Association as approved by the Chiefs Workgroup; and
  - B. In the event amendments to this MOU are to be considered, the Association will act as the coordinator for the Volunteer Companies and as the representative between each Volunteer Company and the County.
7. **Amendments:**
- A. The County and the Volunteer Companies do not intend to modify any items listed in this MOU for a minimum of 2 years, but agree that, in the event of unforeseen circumstances, they will proceed in good faith to consider appropriate modification at such sooner time as may be necessary. The parties recognize that this MOU cannot address every procedural issue that may be encountered and they state their intention to review this MOU at least once every two years to identify appropriate amendments. This MOU may be amended only by a written document signed by all parties hereto.
  - B. Should a Volunteer Company choose to opt in to become a “Participating Company” in the Expense Recovery Program or opt out from being a “Participating Company” in the Expense Recovery Program, it may only do so effective at the beginning of a fiscal year (July 1), upon 60 days advance written notice to the County and the Participating Companies and Non-Participating Companies. Opting in or opting out does not preclude a Volunteer Company from opting in or opting out for a future fiscal year.

COUNTY OF FREDERICK, VIRGINIA

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

FREDERICK COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

STEPHENS CITY FIRE AND RESCUE COMPANY, INCORPORATED

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

MIDDLETOWN VOLUNTEER FIRE AND RESCUE COMPANY, INCORPORATED

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

CLEAR BROOK VOLUNTEER FIRE & RESCUE INC.

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

GORE VOLUNTEER FIRE COMPANY

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

ROUND HILL COMMUNITY FIRE AND RESCUE COMPANY

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

GAINESBORO FIRE COMPANY

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

STAR TANNERY VOLUNTEER FIRE DEPARTMENT

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

GREENWOOD VOLUNTEER FIRE AND RESCUE COMPANY

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

NORTH MOUNTAIN VOLUNTEER FIRE COMPANY

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

REYNOLDS STORE VOLUNTEER FIRE AND RESCUE COMPANY #20

By: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_



MILLWOOD STATION VOLUNTEER FIRE AND RESCUE COMPANY 21,  
INCORPORATED

By: \_\_\_\_\_


Date: \_\_\_\_\_

Title: \_\_\_\_\_



William R. Bowmaster, Sr.  
Deputy Chief  
Operations Division

## MEMORANDUM

**TO:** Public Safety Committee  
**FROM:** Dennis Linaburg   
Chief  
**SUBJECT:** EMS Services Synopsis  
**DATE:** November 14, 2012

---

### **Richmond Ambulance Authority**

In 1991, the Virginia General Assembly created the Richmond Ambulance Authority as the primary EMS provider for the City of Richmond. The purpose of the RAA was to unify the emergency medical services system in Richmond. Prior to 1991, all emergency medical services were provided by private medical transport companies, which proved difficult to manage and oversee.

The RAA responds to all EMS 9-1-1 calls and non-emergency calls within the city limits of Richmond, which consists of 62.5 square miles. Mutual Aid agreements are in place with Chesterfield and Hanover counties on an as needed basis when call volume is high. The RAA is not automatically dispatched to fire department calls unless fire is showing or a patient is present or suspected. The local fire department is also not automatically dispatched to EMS calls unless the RAA personnel request their assistance at the scene.

RAA responds to over 50,000 calls annually. Despite being one of the busiest EMS systems, per capita, in the nation, RAA responds to 90% of emergency calls within 8 minutes, 59 seconds and has a cardiac arrest resuscitation rate of 46%. EMS units are not kept in stations; instead the RAA is able to maintain this response rating by "staging" units in high call areas. When one ambulance responds to a call, the next can then relocate to the area to ensure that response time stays consistent.

The Richmond Ambulance Authority has an annual operating budget of approximately \$15 million. They receive a subsidy of approximately \$5 million from the City of Richmond. The remaining operating budget is made up of service revenues from insurance and patient billing. In 2011, they received \$4,450,000 from the City of Richmond and had a net operating revenue of \$9,270,307.

### **Green County EMS**

Green County is the smallest county in Virginia at 126 square miles. It has a call volume of approximately 2,100 calls per year. Greene County Rescue is the only EMS transporting agency within the county. This is a volunteer chartered organization that provides the building and transport units. The county has contracted UVA Medic V in lieu of hiring staff for the station. They provide 24/7 EMS only coverage. I was unable to obtain budgetary figures under the contractual agreement between the county and UVA. They provide similar services to Buckingham and are in negotiations with another undisclosed county.

### **Conclusion**

The majority of Fire and EMS services in the Commonwealth are provided by a combination career/volunteer organization. Fire and rescue services typically occupy one facility, reducing redundancy of separate organizations and associated costs to house personnel and equipment at separate facilities within the same neighborhood. There are few exceptions to this framework, as described above.

We have included budgetary information regarding Richmond Ambulance Authority for your review.

## Demographics

|                                     |                   |
|-------------------------------------|-------------------|
| <b>Location</b>                     | Central Virginia  |
| <b>Size</b>                         | 62.5 square miles |
| <b>Population</b>                   | 200,123           |
| <b>Local housing units</b>          | 84,549            |
| <b>Median family income</b>         | \$38,461          |
| <b>Residents below poverty line</b> | 22.9%             |

| <b>2009 Statistics</b> | <b>Emergency</b> | <b>Non-Emergency</b> | <b>Total</b> |
|------------------------|------------------|----------------------|--------------|
| <b>Responses</b>       | 42,540           | 8,599                | 51,139       |
| <b>Transports</b>      | 31,653           | 8,093                | 39,746       |

|   |              |
|---|--------------|
| <b>Life-Threatening Emergency Response Time Compliance</b>    | 92.79%       |
| <b>Cardiac Arrest Resuscitation Rate (Utstein Definition)</b> | 46%          |
| <b>Total System Expenditures</b>                              | \$15,199,695 |
| <b>City of Richmond Subsidy</b>                               | \$3,800,000  |
| <b>Households Enrolled in LifeSaver Subscription Program</b>  | 1,800        |



# RICHMOND AMBULANCE AUTHORITY

(A component Unit of the City of Richmond, Virginia)

## Statements of Net Assets

Years ended June 30, 2011 and 2010

|   | 2011          | 2010          |
|---|---------------|---------------|
| Operating revenues:   |               |               |
| Service revenue   | \$ 22,064,478 | \$ 21,007,384 |
| Provision for contractual adjustments and doubtful accounts                       | 12,794,171    | 9,450,261     |
| Net operating revenues  | 9,270,307     | 11,557,123    |
| Operating expenses:   |               |               |
| Salaries and related benefits   | 9,467,002     | 8,974,814     |
| Health insurance  | 929,183       | 971,118       |
| Worker's compensation   | 379,696       | 383,296       |
| Depreciation and amortization   | 975,462       | 1,006,782     |
| Professional services   | 424,944       | 430,013       |
| Collection expenses   | 47,277        | 65,977        |
| Marketing and advertising   | 54,382        | 24,029        |
| Office expenses   | 336,553       | 372,817       |
| Volunteer squad support   | 48,000        | 48,000        |
| Telephone   | 164,953       | 183,360       |
| Communications  | 71,140        | 72,637        |
| Public information  | 48,454        | 38,517        |
| Postage and shipping  | 58,034        | 61,887        |
| Occupancy   | 164,961       | 183,164       |
| Other   | 83,467        | 93,293        |
| Insurance   | 144,843       | 137,505       |
| Printing and artwork  | 4,929         | 2,187         |
| Travel  | 45,536        | 34,423        |
| Medical supplies and equipment  | 609,260       | 537,171       |
| Recruiting and background investigations  | 58,335        | 58,089        |
| Vehicle fuel and tolls  | 472,466       | 389,131       |
| Vehicle repairs and maintenance   | 328,694       | 355,112       |
| Uniforms and laundry  | 71,183        | 53,228        |
| Total operating expenses  | 14,988,754    | 14,476,550    |
| Operating loss  | (5,718,447)   | (2,919,427)   |
| Nonoperating revenues (expenses):   |               |               |
| City of Richmond subsidy  | 4,450,000     | 4,300,000     |
| Interest income, net of interest expense of \$33,126 in 2011 and \$41,635 in 2010 | (31,380)      | (41,026)      |
| Miscellaneous revenue   | 153,729       | 24,583        |
| Total nonoperating revenues, net  | 4,572,349     | 4,283,557     |
| Change in net assets  | (1,146,098)   | 1,364,130     |
| Net assets at beginning of year   | 9,928,119     | 8,563,989     |
| Net assets at end of year   | \$ 8,782,021  | \$ 9,928,119  |

# RICHMOND AMBULANCE AUTHORITY

(A component Unit of the City of Richmond, Virginia)

## Statements of Net Assets

Years ended June 30, 2011 and 2010

|   | 2011         | 2010         |
|---|--------------|--------------|
| <b>Assets:</b>  |              |              |
| Current assets:   |              |              |
| Cash  | \$ 1,939,536 | \$ 2,165,984 |
| Restricted cash   | -            | 100,000      |
| Short-term investments  | 999,756      | -            |
| Total cash  | 2,939,292    | 2,265,984    |
| Receivables:  |              |              |
| Service accounts, net of allowance for contractual adjustments<br>and doubtful accounts | 2,238,603    | 4,831,071    |
| Other   | 32,030       | 4,829        |
| Total receivables   | 2,270,633    | 4,835,900    |
| Reusable supplies   | 268,199      | 263,758      |
| Other current assets  | 540,019      | 376,690      |
| Total current assets  | 6,018,143    | 7,742,332    |
| Capital assets, net:  |              |              |
| Vehicles and ambulances   | 4,135,239    | 4,107,069    |
| Building and improvements   | 374,797      | 365,743      |
| Communications center   | 2,299,702    | 2,299,702    |
| Communications equipment  | 518,955      | 789,356      |
| Medical equipment   | 1,739,524    | 1,635,120    |
| Office furniture and equipment  | 1,151,131    | 1,037,552    |
| Shop equipment  | 87,132       | 87,132       |
| Less accumulated depreciation   | (6,207,519)  | (6,183,867)  |
| Total capital assets, net   | 4,098,961    | 4,137,807    |
| Total assets  | 10,117,104   | 11,880,139   |
| <b>Liabilities:</b>   |              |              |
| Current liabilities:  |              |              |
| Accrued expenses  | 647,455      | 582,064      |
| Accrued payroll   | 113,134      | 391,108      |
| Deferred revenue  | 37,341       | 33,576       |
| Current installments of obligations under capital lease                                 | 163,728      | 140,460      |
| Current installments of long-term debt  | 118,948      | 183,142      |
| Total current liabilities   | 1,080,606    | 1,330,350    |
| Noncurrent liabilities:   |              |              |
| Due in more than one year:  |              |              |
| Obligations under capital lease,<br>excluding current installments                      | 254,477      | 502,722      |
| Long-term debt, excluding current installments  | -            | 118,948      |
| Total liabilities   | 1,335,083    | 1,952,020    |
| <b>Net assets:</b>  |              |              |
| Invested in capital assets, net of related debt   | 3,640,544    | 3,391,221    |
| Unrestricted  | 5,141,477    | 6,536,898    |
| Total net assets  | \$ 8,782,021 | \$ 9,928,119 |

| DATE       | DEPARTMENT/GENERAL FUND         | REASON FOR TRANSFER                          | FROM | TO   | ACCT | CODE | AMOUNT     |
|------------|---------------------------------|--|------|------|------|------|------------|
| 11/1/2012  | SHERIFF                         | PROMOTION                                    | 3102 | 1002 | 000  | 085  | (1,416.94) |
|            | SHERIFF                         |  | 3102 | 1001 | 000  | 031  | 1,416.94   |
| 11/14/2012 | SHERIFF                         | PURCHASE DARE T-SHIRTS                       | 3102 | 5401 | 000  | 000  | (2,331.79) |
|            | SHERIFF                         |  | 3102 | 5413 | 000  | 001  | 2,331.79   |
| 11/14/2012 | PUBLIC SAFETY COMMUNICATIONS    | WEATHER PROGRAM COST                         | 3506 | 5204 | 000  | 000  | (1,600.00) |
|            | PUBLIC SAFETY COMMUNICATIONS    |  | 3506 | 3010 | 000  | 000  | 1,600.00   |
| 11/15/2012 | COUNTY OFFICE BUILDINGS/COURT   | WATER AND SEWER BILLS                        | 4304 | 5407 | 000  | 000  | (2,000.00) |
|            | COUNTY OFFICE BUILDINGS/COURT   |  | 4304 | 5103 | 000  | 000  | 2,000.00   |
| 11/26/2012 | MAINTENANCE ADMINISTRATION      | REIMBURSE TONY RILEY FOR ELECTRICIAN LICENSE | 4301 | 5401 | 000  | 005  | (90.00)    |
|            | MAINTENANCE ADMINISTRATION      |  | 4301 | 5506 | 000  | 000  | 90.00      |
| 11/30/2012 | ECONOMIC DEVELOPMENT COMMISSION | OTHER OPERATING SUPPLIES                     | 8102 | 3002 | 000  | 017  | (3,000.00) |
|            | ECONOMIC DEVELOPMENT COMMISSION |  | 8102 | 5413 | 000  | 000  | 3,000.00   |
| 12/5/2012  | ECONOMIC DEVELOPMENT COMMISSION | OTHER OPERATING SUPPLIES                     | 8102 | 3002 | 000  | 006  | (2,000.00) |
|            | ECONOMIC DEVELOPMENT COMMISSION |  | 8102 | 5413 | 000  | 000  | 2,000.00   |
| 12/5/2012  | CLEARBROOK PARK                 | SUPPLIES FOR WINTER WONDERLAND               | 7109 | 5413 | 000  | 000  | (480.09)   |
|            | CLEARBROOK PARK                 |  | 7109 | 5412 | 000  | 000  | 480.09     |
| 12/6/2012  | SHERIFF                         | TRUCK FOR ANIMAL CONTROL                     | 3102 | 5408 | 000  | 000  | (3,460.00) |
|            | SHERIFF                         |  | 3102 | 8005 | 000  | 000  | 3,460.00   |

County of Frederick  
General Fund  
November 30, 2012

| ASSETS                              | FY13<br><u>11/30/12</u>     | FY12<br><u>11/30/11</u>     | Increase<br><u>(Decrease)</u>      |
|-------------------------------------|-----------------------------|-----------------------------|------------------------------------|
| Cash and Cash Equivalents           | 59,220,204.54               | 54,236,784.28               | 4,983,420.26 *A                    |
| Petty Cash                          | 1,555.00                    | 1,555.00                    | 0.00                               |
| Receivables:                        |                             |                             |                                    |
| Taxes, Commonwealth, Reimb. P/P     | 16,731,001.74               | 15,334,665.82               | 1,396,335.92 *B                    |
| Streetlights                        | 4,092.28                    | 5,007.13                    | (914.85)                           |
| Commonwealth, Federal, 45 day Taxes | 36,098.13                   | 46,885.42                   | (10,787.29)                        |
| Due from Fred. Co. San. Auth.       | 734,939.23                  | 734,939.23                  | 0.00                               |
| Prepaid Postage                     | 5,330.03                    | 5,030.12                    | 299.91                             |
| GL controls (est.rev / est. exp)    | <u>(10,631,299.99)</u>      | <u>(5,576,576.70)</u>       | <u>(5,054,723.29)</u> (1) Attached |
| <b>TOTAL ASSETS</b>                 | <b><u>66,101,920.96</u></b> | <b><u>64,788,290.30</u></b> | <b><u>1,313,630.66</u></b>         |
| <br>                                |                             |                             |                                    |
| LIABILITIES                         |                             |                             |                                    |
| Accrued Liabilities                 | 345,653.83                  | 201,252.22                  | 144,401.61 *C                      |
| Performance Bonds Payable           | 1,548,937.96                | 1,570,663.82                | (21,725.86)                        |
| Taxes Collected in Advance          | 188,838.38                  | 135,933.01                  | 52,905.37                          |
| Deferred Revenue                    | <u>16,771,461.44</u>        | <u>15,346,688.22</u>        | <u>1,424,773.22</u> *D             |
| <b>TOTAL LIABILITIES</b>            | <b>18,854,891.61</b>        | <b>17,254,537.27</b>        | <b>1,600,354.34</b>                |
| <br>                                |                             |                             |                                    |
| EQUITY                              |                             |                             |                                    |
| Fund Balance                        |                             |                             |                                    |
| Reserved:                           |                             |                             |                                    |
| Encumbrance General Fund            | 219,817.99                  | 103,000.67                  | 116,817.32 (2) Attached            |
| Conservation Easement               | 2,135.00                    | 1,635.00                    | 500.00                             |
| Peg Grant                           | 128,354.00                  | 118,448.40                  | 9,905.60                           |
| 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                 | 124,084.63                  | 75,601.48                   | 48,483.15                          |
| Historical Markers                  | 17,221.08                   | 17,177.73                   | 43.35                              |
| Transportation Reserve              | 438,300.00                  | 438,300.00                  | 0.00                               |
| Animal Shelter                      | 325,780.61                  | 309,579.84                  | 16,200.77                          |
| Proffers                            | 2,305,873.65                | 2,240,089.10                | 65,784.55 (3) Attached             |
| Economic Development Incentive      | 550,000.00                  | 687.01                      | 549,312.99 *E                      |
| Star Fort Fees                      | 0.00                        | 4,261.53                    | (4,261.53)                         |
| VDOT Revenue Sharing                | 436,270.00                  | 436,270.00                  | 0.00                               |
| Undesignated Adjusted Fund Balance  | <u>41,870,182.71</u>        | <u>42,959,692.59</u>        | <u>(1,089,509.88)</u> (4) Attached |
| <b>TOTAL EQUITY</b>                 | <b><u>47,247,029.35</u></b> | <b><u>47,533,753.03</u></b> | <b><u>(286,723.68)</u></b>         |
| <br>                                |                             |                             |                                    |
| <b>TOTAL LIAB. &amp; EQUITY</b>     | <b><u>66,101,920.96</u></b> | <b><u>64,788,290.30</u></b> | <b><u>1,313,630.66</u></b>         |

**NOTES:**

\*A The cash increase reflects prior year surplus.

\*B The increase in taxes receivable was impacted by the increased real estate tax rate and on the assessments of real property and personal property.

\*C The difference is a result of employer health insurance costs being collected a month in advance.

\*D Deferred revenue includes taxes receivable, street lights, misc.charges, dog tags, and motor vehicle registration fees.

\*E The current \$550,000 represents Carneuse Lime and Stone local incentive.



**BALANCE SHEET**

| (1) GL Controls     | FY13         | FY12         | Inc/(Decrease) |
|---------------------|--------------|--------------|----------------|
| Est.Revenue         | 123,110,207  | 121,428,908  | 1,681,298      |
| Appropriations      | (57,737,403) | (55,364,390) | (2,373,012)    |
| Est.Tr.to Other fds | (76,223,922) | (71,744,095) | (4,479,826)    |
| Encumbrances        | 219,818      | 103,001      | 116,817        |
|                     | (10,631,300) | (5,576,577)  | (5,054,723)    |

(2) General Fund Purchase Orders

Outstanding Balance@11/30/12

| DEPARTMENT    | Amount            | Description                                       |
|---------------|-------------------|---|
| EDC           | 3,587.37          | Luncheon-30TH Anniversary                         |
| Fire & Rescue | 3,200.00          | SCBA Cylinders,Packs & Parts                      |
|               | 3,695.62          | Uniforms  |
| Parks         | 14,017.00         | Uniforms  |
|               | 3,040.00          | Winter Wonderland Display                         |
| Sheriff       | 38,990.90         | Net Motion Software Establishes Secure Connection |
|               | 2,850.95          | Decontamination Shower                            |
|               | 39,900.00         | 75 Vehicle Mounts for Computers                   |
|               | 6,995.00          | Digital Tactical Wireless Mount                   |
|               | 9,584.00          | Mobile Forensic Solution Kit                      |
|               | 2,500.00          | Dare Tshirts                                      |
|               | 76,839.68         | 32 Radios   |
|               | 9,125.00          | 5 Radar Units                                     |
|               | 2,990.00          | 10 Alco Sensors                                   |
|               | 2,502.47          | Gas Meter   |
| <b>Total</b>  | <b>219,817.99</b> |   |

| (3)Proffer Information    | SCHOOLS    | PARKS      | FIRE & RESCUE | Designated Other Projects | TOTAL               |
|---------------------------|------------|------------|---------------|---------------------------|---------------------|
| <u>Balance @ 11/30/12</u> | 722,838.19 | 105,037.47 | 305,573.45    | 1,172,424.54              | <b>2,305,873.65</b> |

Designated Other Projects Detail

|                               |                     |
|-------------------------------|---------------------|
| Administration                | 126,243.54          |
| Bridges                       | 43,700.00           |
| Historic Preservation         | 58,000.00           |
| Library                       | 14,907.00           |
| 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          |
| Rt.11 North-Fort Collier-Rt.7 | 400,000.00          |
| Sheriff                       | 19,199.00           |
| Solid Waste                   | 12,000.00           |
| Stop Lights                   | 26,000.00           |
| <b>Total</b>                  | <b>1,172,424.54</b> |

Other Proffers@11/30/12

| (4) Fund Balance Adjusted          |                      |
|------------------------------------|----------------------|
| Beginning Balance 11/30/12         | 23,568,469.42        |
| Revenue 11/12                      | 44,933,395.58        |
| Expenditures 11/12                 | (21,561,638.61)      |
| Transfers 11/12                    | (5,070,043.68)       |
| <b>11/12 Adjusted Fund Balance</b> | <b>41,870,182.71</b> |

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 November 30, 2012

| <b>REVENUES:</b>   | <u>Appropriated</u>    | FY13<br>11/30/2012<br><u>Actual</u> | FY12<br>11/30/2011<br><u>Actual</u> | YTD<br>Actual<br><u>Variance</u> |
|--|------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General Property Taxes   | 82,285,000.00          | 25,342,481.49                       | 23,271,185.11                       | 2,071,296.38 (1)                 |
| Other local taxes  | 27,145,651.00          | 6,991,572.49                        | 6,519,710.09                        | 471,862.40 (2)                   |
| Permits & Privilege fees   | 904,250.00             | 510,770.02                          | 457,034.99                          | 53,735.03 (3)                    |
| Revenue from use of money<br>and property  | 154,545.00             | 185,611.62                          | 114,479.28                          | 71,132.34 (4)                    |
| Charges for Services   | 2,250,180.00           | 899,267.02                          | 899,404.81                          | (137.79)                         |
| Miscellaneous  | 749,791.85             | 199,908.32                          | 167,095.54                          | 32,812.78                        |
| Recovered Costs  | 746,275.00             | 852,718.36                          | 551,351.45                          | 301,366.91 (5)                   |
| Intergovernmental:   |                        |                                     |                                     |                                  |
| Commonwealth   | 8,679,400.94           | 9,922,250.80                        | 10,064,240.85                       | (141,990.05) (6)                 |
| Federal  | 195,112.71             | 28,815.46                           | 76,502.95                           | (47,687.49) (7)                  |
| Transfers  | 0.00                   | 0.00                                | 0.00                                | 0.00                             |
| <b>TOTAL REVENUES</b>  | <b>123,110,206.50</b>  | <b>44,933,395.58</b>                | <b>42,121,005.07</b>                | <b>2,812,390.51</b>              |
| <b>EXPENDITURES:</b>   |                        |                                     |                                     |                                  |
| General Administration   | 8,279,541.44           | 2,847,912.67                        | 2,827,963.93                        | 19,948.74                        |
| Judicial Administration  | 2,107,940.10           | 777,795.62                          | 739,598.02                          | 38,197.60                        |
| Public Safety  | 25,402,814.13          | 10,977,892.37                       | 10,262,700.94                       | 715,191.43                       |
| Public Works   | 4,373,967.73           | 1,500,265.98                        | 1,252,468.42                        | 247,797.56                       |
| Health and Welfare   | 7,105,292.00           | 2,576,461.90                        | 2,745,778.11                        | (169,316.21)                     |
| Education  | 56,493.00              | 28,246.50                           | 28,246.50                           | 0.00                             |
| Parks, Recreation, Culture   | 5,261,636.92           | 2,140,482.64                        | 2,133,667.20                        | 6,815.44                         |
| Community Development  | 1,818,193.88           | 712,580.93                          | 678,399.44                          | 34,181.49                        |
| <b>TOTAL EXPENDITURES</b>  | <b>54,405,879.20</b>   | <b>21,561,638.61</b>                | <b>20,668,822.56</b>                | <b>892,816.05 (8)</b>            |
| <b>OTHER FINANCING SOURCES ( USES):</b>  |                        |                                     |                                     |                                  |
| Operating transfers from / to  | 79,555,445.28          | 5,070,043.68                        | 1,702,077.12                        | 3,367,966.56 (9)                 |
| <b>Excess (deficiency)of revenues &amp; other<br/>sources over expenditures<br/>&amp; other uses</b> | <b>(10,851,117.98)</b> | <b>18,301,713.29</b>                | <b>19,750,105.39</b>                | <b>1,448,392.10</b>              |
| <b>Fund Balance per General Ledger</b>   |                        | <b>23,568,469.42</b>                | <b>23,209,587.20</b>                | <b>358,882.22</b>                |
| <b>Fund Balance Adjusted to reflect<br/>Income Statement @11/30/12</b>                               |                        | <b>41,870,182.71</b>                | <b>42,959,692.59</b>                | <b>(1,089,509.88)</b>            |

| (1)General Property Taxes            | FY13       | FY12       | Increase/Decrease |
|--------------------------------------|------------|------------|-------------------|
| Real Estate Taxes                    | 16,327,119 | 15,174,868 | 1,152,251         |
| Public Services                      | 227,532    | 117,474    | 110,058           |
| Personal Property                    | 8,400,734  | 7,554,565  | 846,169           |
| Penalties and Interest               | 265,930    | 258,673    | 7,257             |
| Credit Card Chgs./Delinq.Advertising | (13,835)   | (11,899)   | (1,936)           |
| Adm.Fees For Liens&Distress          | 135,001    | 177,504    | (42,503)          |
|                                      | 25,342,481 | 23,271,185 | 2,071,296         |

**(2) Other Local Taxes**

|                             |                     |                     |                   |
|-----------------------------|---------------------|---------------------|-------------------|
| Local Sales & Use Tax       | 2,857,654.34        | 2,620,335.90        | 237,318.44        |
| Communications Sales Tax    | 337,589.56          | 327,872.50          | 9,717.06          |
| Utility Taxes               | 847,024.15          | 921,288.47          | (74,264.32)       |
| Business Licenses           | 708,628.70          | 501,735.41          | 206,893.29        |
| Auto Rental Tax             | 47,856.40           | 27,606.63           | 20,249.77         |
| Motor Vehicle Licenses Fees | 236,896.07          | 260,760.40          | (23,864.33)       |
| Recordation Taxes           | 545,668.48          | 437,031.05          | 108,637.43        |
| Meals Tax                   | 1,240,363.88        | 1,246,820.87        | (6,456.99)        |
| Lodging Tax                 | 150,927.78          | 158,700.57          | (7,772.79)        |
| Street Lights               | 15,313.96           | 14,495.08           | 818.88            |
| Star Fort Fees              | 3,649.17            | 3,063.21            | 585.96            |
| <b>Total</b>                | <b>6,991,572.49</b> | <b>6,519,710.09</b> | <b>471,862.40</b> |

**(3)Permits&Privileges**

|                                |                   |                   |                  |
|--------------------------------|-------------------|-------------------|------------------|
| Dog Licenses                   | 17,137.00         | 23,929.00         | (6,792.00)       |
| Land Use Application Fees      | 6,475.00          | 4,218.00          | 2,257.00         |
| Transfer Fees                  | 1,034.10          | 974.70            | 59.40            |
| Development Review Fees        | 134,009.24        | 53,019.00         | 80,990.24        |
| Building Permits               | 272,519.76        | 257,945.74        | 14,574.02        |
| 2% State Fees                  | 3,044.50          | 2,110.80          | 933.70           |
| Electrical Permits             | 30,043.00         | 49,675.00         | (19,632.00)      |
| Plumbing Permits               | 4,730.00          | 14,905.00         | (10,175.00)      |
| Mechanical Permits             | 20,567.42         | 31,732.75         | (11,165.33)      |
| Sign Permits                   | 1,380.00          | 1,310.00          | 70.00            |
| Permits for Commercial Burning | 275.00            | 25.00             | 250.00           |
| Explosive Storage Permits      | 500.00            | 200.00            | 300.00           |
| Blasting Permits               | 105.00            | 90.00             | 15.00            |
| Land Disturbance Permits       | 18,600.00         | 16,800.00         | 1,800.00         |
| Sewage Haulers Permit          | -                 | 100.00            | (100.00)         |
| Sewage Installation License    | 300.00            | -                 | 300.00           |
| Residential Pump And Haul Fee  | 50.00             | -                 | 50.00            |
| <b>Total</b>                   | <b>510,770.02</b> | <b>457,034.99</b> | <b>53,735.03</b> |

**(4) Revenue from use of**

|          |            |            |               |
|----------|------------|------------|---------------|
| Money    | 57,347.27  | 99,840.78  | (42,493.51)   |
| Property | 128,264.35 | 14,638.50  | 113,625.85 *1 |
|          | 185,611.62 | 114,479.28 | 71,132.34     |

\*Sale of Stephens City School(\$99,025)

| (5) Recovered Costs                       | FY13       | FY12       | Increase/Decrease |
|---|------------|------------|-------------------|
| Recovered Costs Treas.Office              | 42,577.25  | 41,355.00  | 1,222.25          |
| Worker's Comp                             | 500.00     | 450.00     | 50.00             |
| Purchasing Card Rebate                    | 96,305.09  | 93,020.92  | 3,284.17          |
| Reimbursement Circuit Court               | 5,754.79   | 10,121.83  | (4,367.04)        |
| Clarke County Container Fees              | 23,738.84  | 14,987.09  | 8,751.75          |
| City of Winchester Container Fees         | 6,646.76   | 4,392.55   | 2,254.21          |
| Refuse Disposal Fees                      | 23,849.99  | 15,352.97  | 8,497.02          |
| Recycling Revenue                         | 50,905.37  | 37,123.43  | 13,781.94         |
| Fire&Rescue Merchandise (Resale)          | 36.10      | -          | 36.10             |
| Container Fees Bowman Library             | 410.65     | 709.20     | (298.55)          |
| Restitution Victim Witness                | 3,124.53   | 429.57     | 2,694.96          |
| Reimb.of Expenses Gen.District Court      | 14,585.19  | 10,841.92  | 3,743.27          |
| Reimb.Public Works Salaries               | 41,682.00  | 465.24     | 41,216.76         |
| Reimb. Of Expenses J&D Court              | -          | 2,814.15   | (2,814.15)        |
| Winchester EDC                            | 36,000.00  | 36,000.00  | -                 |
| Reimb.Task Force                          | 21,961.25  | 24,368.52  | (2,407.27)        |
| C&P Jail                                  | (60.00)    | -          | (60.00)           |
| EDC/Recovered Costs                       | 480.00     | 119.95     | 360.05            |
| Sign Deposits Planning                    | (200.00)   | 25.00      | (225.00)          |
| Reimbursement Elections                   | -          | 2,500.00   | (2,500.00)        |
| Westminster Canterbury Lieu of Tax        | 12,260.55  | 12,260.55  | -                 |
| Reimbursement Street Signs                | 2,147.89   | -          | 2,147.89          |
| Grounds Maintenance Frederick Co. Schools | 58,334.86  | 80,101.74  | (21,766.88)       |
| Comcast PEG Grant                         | 30,441.60  | 15,232.40  | 15,209.20         |
| Proffer-Other                             | 5,000.00   | 5,220.50   | (220.50)          |
| Fire School Programs                      | 13,490.00  | 14,831.47  | (1,341.47)        |
| Proffer Sovereign Village                 | 18,293.65  | 10,976.19  | 7,317.46          |
| Proffer Lynnhaven                         | 16,891.55  | 16,891.55  | -                 |
| Proffer Redbud Run                        | 70,994.00  | 70,994.00  | -                 |
| Clerks Reimbursement to County            | 5,093.46   | 5,782.47   | (689.01)          |
| Village at Harvest Ridge                  | 6,156.00   | -          | 6,156.00          |
| Proffer Snowden Bridge                    | 208,704.64 | 19,220.36  | 189,484.28        |
| Proffer Meadows Edge Racey Tract          | 10,072.00  | -          | 10,072.00         |
| Sheriff Reimbursement                     | 25,540.35  | 4,762.88   | 20,777.47         |
| Westbury Commons Proffer                  | 1,000.00   | -          | 1,000.00          |
| Total                                     | 852,718.36 | 551,351.45 | 301,366.91        |

| (6) Commonwealth Revenue           | 11/30/12            | 11/30/11             |                     |
|------------------------------------|---------------------|----------------------|---------------------|
|                                    | FY13                | FY12                 | Increase/Decrease   |
| Motor Vehicle Carriers Tax         | 34,612.37           | 30,284.33            | 4,328.04            |
| Mobile Home Titling Tax            | 39,822.54           | 53,656.47            | (13,833.93)         |
| State PP/Reimbursement             | 6,526,528.18        | 6,526,528.18         | -                   |
| Recordation Taxes                  | 154,634.04          | 148,773.26           | 5,860.78            |
| Shared Expenses Comm.Atty.         | 144,770.92          | 159,068.75           | (14,297.83)         |
| Shared Expenses Sheriff            | 754,070.18          | 780,506.07           | (26,435.89)         |
| Shared Expenses Comm.of Rev.       | 64,709.41           | 47,427.39            | 17,282.02           |
| Shared Expenses Treasurer          | 47,391.44           | 47,367.06            | 24.38               |
| Shared Expenses Clerk              | 130,640.95          | 129,785.11           | 855.84              |
| Public Assistance Grants           | 1,500,381.39        | 1,663,393.79         | (163,012.40) *1     |
| Litter Control Grant               | 17,573.00           | 12,177.00            | 5,396.00            |
| Emergency Services Fire Program    | 251,910.00          | 191,433.00           | 60,477.00           |
| Recycling Grant                    | 5,489.94            | -                    | 5,489.94            |
| DMV Grant Funding                  | 18,907.66           | 17,501.71            | 1,405.95            |
| DCJS & Sheriff State Grants        | 25,073.79           | 25,148.78            | (74.99)             |
| JJC Grant Juvenile Justice         | 64,180.00           | 64,180.00            | -                   |
| Rent/Lease Payments                | 98,836.58           | 138,201.80           | (39,365.22)         |
| Spay/Neuter Assistance-State       | 272.65              | 218.28               | 54.37               |
| Wireless 911 Grant                 | 5,910.76            | -                    | 5,910.76            |
| State Forfeited Asset Funds        | 6,012.25            | 24,573.98            | (18,561.73)         |
| Victim Witness-Commonwealth Office | 25,055.75           | -                    | 25,055.75           |
| VA Dept of Health Biosolids        | -                   | 1,588.89             | (1,588.89)          |
| Social Services VOCA Grant         | 3,325.00            | 285.00               | 3,040.00            |
| F/R OEMS Reimb.                    | 2,142.00            | 2,142.00             | -                   |
| <b>Total</b>                       | <b>9,922,250.80</b> | <b>10,064,240.85</b> | <b>(141,990.05)</b> |

\*1 Reduction in revenue as the daycare assistance program payments are processed electronically by the state.

**County of Frederick**  
**General Fund**  
**November 30, 2012**

| <b>(7) Federal Revenue</b> | FY13             | FY12             | Increase/Decrease  |
|----------------------------|------------------|------------------|--------------------|
| Federal Forfeited Assets   | 182.80           | 16,872.76        | (16,689.96)        |
| Housing Illegal Aliens     | 24,595.00        | 23,988.00        | 607.00             |
| Federal Grants Sheriff     | 4,037.66         | 35,642.19        | (31,604.53)        |
| <b>Total</b>               | <b>28,815.46</b> | <b>76,502.95</b> | <b>(47,687.49)</b> |

**(8) Expenditures**

The VRS increase and overtime pay calculations effective 7/1/12 impact the \$892,816.05 increase of FY13 expenditures. **Public Safety** was significantly affected by the \$232,994.00 increase in the County local share for the Jail. **Health and Welfare** decreased \$169,316.21 as the State Division of Social Services processes the daycare assistance programs payments electronically (this payment change was effective February 2012). Transfers increased \$3,367,966.56 in total. See chart below:

| <b>(9) Transfers Increased \$3,367,966.56</b> | FY13                | FY12                | Increase/Decrease   |
|---|---------------------|---------------------|---------------------|
| Fringe Benefits(Insurance)                    | -                   | -9.81               | 9.81                |
| School Operating                              | 3,575,373.34        | 131,133.59          | 3,444,239.75        |
| Shawneeland                                   | 597.36              | -                   | 597.36              |
| Debt Service County                           | 825,852.16          | 860,586.61          | (34,734.45)         |
| NRADC   | 972.98              | -                   | 972.98              |
| Operational Transfers                         | 667,247.84          | 710,366.73          | (43,118.89)         |
| <b>Total</b>                                  | <b>5,070,043.68</b> | <b>1,702,077.12</b> | <b>3,367,966.56</b> |

\*1 Includes \$1,128,002.00 Re-appropriation and the \$2,223,000.00 10/10/12 Resolution

\*2 Timing of liability insurance chargeouts, worker's compensation refunds, and one-time employer payments

County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 November 30, 2012

| ASSETS                          | FY2013<br><u>11/30/12</u> | FY2012<br><u>11/30/11</u> | Increase<br><u>(Decrease)</u> |
|---------------------------------|---------------------------|---------------------------|-------------------------------|
| Cash                            | 4,758,348.18              | 4,817,803.41              | (59,455.23) *1                |
| Accounts Receivable Other       | 0.00                      | 233.35                    | (233.35)                      |
| GL controls(est.rev/est.exp)    | <u>(869,118.59)</u>       | <u>(488,785.68)</u>       | <u>(380,332.91)</u>           |
| <br>TOTAL ASSETS                | <br><u>3,889,229.59</u>   | <br><u>4,329,251.08</u>   | <br><u>(440,021.49)</u>       |
| <br>LIABILITIES                 |                           |                           |                               |
| Accrued Operating Reserve Costs | <u>2,004,040.97</u>       | <u>1,871,308.00</u>       | <u>132,732.97</u>             |
| <br>TOTAL LIABILITIES           | <br><u>2,004,040.97</u>   | <br><u>1,871,308.00</u>   | <br><u>132,732.97</u>         |
| <br>EQUITY                      |                           |                           |                               |
| Fund Balance Reserved           |                           |                           |                               |
| Encumbrances Undesignated       | 146,059.48                | 40,454.32                 | 105,605.16                    |
| Fund Balance                    | <u>1,739,129.14</u>       | <u>2,417,488.76</u>       | <u>(678,359.62)</u>           |
| <br>TOTAL EQUITY                | <br><u>1,885,188.62</u>   | <br><u>2,457,943.08</u>   | <br><u>(572,754.46)</u>       |
| <br>TOTAL LIABILITY & EQUITY    | <br><u>3,889,229.59</u>   | <br><u>4,329,251.08</u>   | <br><u>(440,021.49)</u>       |

**NOTES:**

\*1 The cash decrease was impacted by the increase in expenditures and the fund balance decrease.

| Current Unrecorded Accounts Receivable- | <u>FY2013</u>     |
|---|-------------------|
| Prisoner Billing:                       | 40,274.72         |
| Compensation Board Reimbursement 11/12  | <u>433,859.92</u> |
| <br><b>Total</b>                        | <br>474,134.64    |

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 11/30/12

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

| <b>REVENUES:</b>  | <u>Appropriated</u>  | FY2013<br>11/30/12<br><u>Actual</u> | FY2012<br>11/30/11<br><u>Actual</u> | YTD Actual<br><u>Variance</u> |
|---|----------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Interest  | -                    | 2,819.98                            | 4,166.47                            | (1,346.49)                    |
| Supervision Fees  | 55,399.00            | 16,639.00                           |                                     | 16,639.00                     |
| Drug Testing Fees   | 5,506.00             | 2,461.46                            |                                     | 2,461.46                      |
| Work Release Fees   | 499,800.00           | 137,595.63                          | 141,033.43                          | (3,437.80)                    |
| Prisoner Fees Other Localities                                    | 0.00                 | 0.00                                | 0.00                                | 0.00                          |
| Federal Bureau Of Prisons   | 0.00                 | 0.00                                | 445.00                              | (445.00)                      |
| Local Contributions   | 5,273,767.00         | 2,520,599.25                        | 2,581,077.00                        | (60,477.75)                   |
| Miscellaneous   | 12,446.00            | 26,622.36                           | 8,587.10                            | 18,035.26                     |
| Phone Commissions   | 126,000.00           | 37,115.17                           | 34,104.76                           | 3,010.41                      |
| Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr.                        | 96,000.00            | 23,325.66                           | 28,215.37                           | (4,889.71)                    |
| Elec.Monitoring Part.Fees   | 83,767.00            | 28,995.05                           | 9,244.75                            | 19,750.30                     |
| Employee Meal Supplements   | 500.00               | 0.00                                | 0.00                                | 0.00                          |
| Share of Jail Cost Commonwealth                                   | 975,355.00           | 233,609.00                          | 227,389.00                          | 6,220.00                      |
| Medical & Health Reimb.   | 51,237.00            | 21,317.49                           | 17,227.33                           | 4,090.16                      |
| Sale of Salvage   | 0.00                 | 0.00                                | 0.00                                | 0.00                          |
| Shared Expenses CFW Jail  | 5,003,495.00         | 1,720,864.72                        | 1,723,298.13                        | (2,433.41)                    |
| State Grants  | 242,915.00           | 68,111.00                           | 10,688.00                           | 57,423.00                     |
| Local Offender Probation  | 238,888.00           | 62,527.00                           |                                     |                               |
| DOC Contract Beds   | 0.00                 | 6,840.00                            | 9,588.00                            | (2,748.00)                    |
| Bond Proceeds   | 0.00                 | 0.00                                | 0.00                                | 0.00                          |
| Transfer from General Fd,   | 4,199,498.00         | 2,100,721.98                        | 1,866,755.00                        | 233,966.98                    |
| <b>TOTAL REVENUES</b>   | <b>16,864,573.00</b> | <b>7,010,164.75</b>                 | <b>6,661,819.34</b>                 | <b>285,818.41</b>             |
| <b>EXPENDITURES:</b>  | <b>17,879,751.07</b> | <b>6,949,293.24</b>                 | <b>6,429,751.24</b>                 | <b>519,542.00</b>             |
| <b>Excess(Deficiency)of revenues over expenditures</b>            |                      | 60,871.51                           | 232,068.10                          | (171,196.59)                  |
| <b>FUND BALANCE PER GENERAL LEDGER</b>                            |                      | <u>1,678,257.63</u>                 | <u>2,185,420.66</u>                 | <u>(507,163.03)</u>           |
| <b>Fund Balance Adjusted To Reflect Income Statement@11/30/12</b> |                      | 1,739,129.14                        | 2,417,488.76                        | (678,359.62)                  |



County of Frederick  
Fund 12 Landfill  
November 30, 2012

| ASSETS                            | FY2013<br>11/30/12          | FY2012<br>11/30/11          | Increase<br>(Decrease)     |
|-----------------------------------|-----------------------------|-----------------------------|----------------------------|
| Cash                              | 28,557,586.67               | 29,176,917.54               | (619,330.87) *1            |
| Receivables:                      |                             |                             |                            |
| Accounts Receivable               |                             |                             |                            |
| Fees                              | 594,061.31                  | 530,641.72                  | 63,419.59 *2               |
| Accounts Receivable Other         | 152.00                      | 8,479.17                    | (8,327.17)                 |
| Allow.Uncollectible Fees          | (84,000.00)                 | (84,000.00)                 | 0.00                       |
| Fixed Assets                      | 42,516,271.35               | 39,719,334.39               | 2,796,936.96               |
| Accumulated Depreciation          | (21,543,603.09)             | (19,781,833.70)             | (1,761,769.39)             |
| GL controls(est.rev/est.exp)      | <u>(4,482,353.95)</u>       | <u>(3,970,289.52)</u>       | <u>(512,064.43)</u>        |
| <b>TOTAL ASSETS</b>               | <b><u>45,558,114.29</u></b> | <b><u>45,599,249.60</u></b> | <b><u>(41,135.31)</u></b>  |
| <b>LIABILITIES</b>                |                             |                             |                            |
| Accounts Payable                  | -                           | -                           |                            |
| Accrued VAC.Pay and Comp TimePay  | 134,423.76                  | 122,588.76                  | 11,835.00                  |
| Accrued Remediation Costs         | 11,653,036.50               | 11,545,003.93               | 108,032.57 *3              |
| Retainage Payable                 | 47,620.17                   | 359,969.95                  | (312,349.78)               |
| Deferred Revenue Misc.Charges     | <u>152.00</u>               | <u>8,479.17</u>             | <u>(8,327.17)</u>          |
| <b>TOTAL LIABILITIES</b>          | <b><u>11,835,232.43</u></b> | <b><u>12,036,041.81</u></b> | <b><u>(200,809.38)</u></b> |
| <b>EQUITY</b>                     |                             |                             |                            |
| Fund Balance                      |                             |                             |                            |
| Reserved:                         |                             |                             |                            |
| Encumbrances                      | 119,358.22                  | 890,180.48                  | (770,822.26) *4            |
| 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>23,745,081.64</u>        | <u>22,814,585.31</u>        | <u>930,496.33</u> *5       |
| <b>TOTAL EQUITY</b>               | <b><u>33,722,881.86</u></b> | <b><u>33,563,207.79</u></b> | <b><u>159,674.07</u></b>   |
| <b>TOTAL LIABILITY AND EQUITY</b> | <b><u>45,558,114.29</u></b> | <b><u>45,599,249.60</u></b> | <b><u>(41,135.31)</u></b>  |

**NOTES:**

\*1 The decrease in cash was impacted by prior year increases in expenditures disbursed in the current year

\*2 Receivables at 11/30/12 increased \$63,419.50. Landfill charges for 11/12 were \$410,421.67 compared to \$405,418.13 at 11/30/11 for an increase of \$5,003.54. The delinquent fees at 11/12 were \$181,071.51 compared to \$122,968.27 at 11/11 for an increase of \$58,103.24.

\*3 Accrued remediation increased \$108,032.57, and includes \$104,871.00 for post closure costs and \$3,161.57 interest.

\*4 Encumbrances decreased \$770,822.26. The encumbrance balance at 11/30/12 was \$119,358.22 and includes \$33,902.17 for partial capping MSW, \$300.00 for air compressor parts, \$49,156.05 for the clay borrow development; CDD cell liner, and drain development, and \$36,000.00 for a 2000 International 5600 Truck.

\*5 Total fund balance increased \$930,496.33. The beginning fund balance was \$25,906,408.20 that includes adjusting entries, budget controls for FY13(\$2,836,732.00), (\$1,055,000.00) carry forwards of unused FY12 funds for several projects, \$1,335,682.35 for FY12 audit adjustments that include depreciation, equipment and capital projects, and the year to date revenue less expenses \$394,723.09.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 November 30, 2012

| FUND 12 LANDFILL<br>REVENUES                          | Appropriated        | FY13                 | FY12                 | YTD                 |
|---|---------------------|----------------------|----------------------|---------------------|
|   |                     | 11/30/12<br>Actual   | 11/30/11<br>Actual   | Actual<br>Variance  |
| Interest Charge                                       | 0.00                | 2,769.21             | 3,112.59             | (343.38)            |
| Interest on Bank Deposits                             | 40,000.00           | 17,600.63            | 17,692.24            | (91.61)             |
| Salvage and Surplus                                   | 0.00                | 63,867.00            | 83,149.80            | (19,282.80)         |
| Sanitary Landfill Fees                                | 4,565,400.00        | 1,875,693.59         | 1,858,539.23         | 17,154.36           |
| Charges to County                                     | 0.00                | 145,750.03           | 142,367.57           | 3,382.46            |
| Charges to Winchester                                 | 0.00                | 42,206.92            | 38,960.72            | 3,246.20            |
| Tire Recycling  | 70,000.00           | 43,647.44            | 42,363.71            | 1,283.73            |
| Reg. Recycling Electronics                            | 40,000.00           | 21,931.00            | 19,072.00            | 2,859.00            |
| Miscellaneous   | 0.00                | 4,301.00             | 155.00               | 4,146.00            |
| Wheel Recycling                                       | 120,000.00          | 0.00                 | 100.00               | (100.00)            |
| Charges for RTOP                                      | 0.00                | 0.00                 | 0.00                 | 0.00                |
| Renewable Energy Credits                              | 0.00                | 0.00                 | 0.00                 | 0.00                |
| Landfill Gas To Electricity                           | 554,048.00          | 203,022.23           | 232,226.99           | (29,204.76)         |
| Waste Oil Recycling                                   |                     | 7,987.09             |                      | 7,987.09            |
| State Reimbursement Tire Operation                    | 0.00                | 6,120.00             | 0.00                 | 6,120.00            |
| <b>TOTAL REVENUES</b>                                 | <b>5,389,448.00</b> | <b>2,434,896.14</b>  | <b>2,437,739.85</b>  | <b>(2,843.71)</b>   |
| Operating Expenditures                                | 5,195,180.00        | 1,288,961.05         | 1,103,073.49         | 185,887.56          |
| Capital Expenditures                                  | 4,795,980.17        | 751,212.00           | 1,919,860.52         | (1,168,648.52)      |
| <b>TOTAL Expenditures</b>                             | <b>9,991,160.17</b> | <b>2,040,173.05</b>  | <b>3,022,934.01</b>  | <b>(982,760.96)</b> |
| <b>Excess(deficiency)of revenue over expenditures</b> |                     | 394,723.09           | (585,194.16)         | 979,917.25          |
| <b>Fund Balance Per General Ledger</b>                |                     | <b>23,350,358.55</b> | <b>23,399,779.47</b> | <b>(49,420.92)</b>  |
| <b>FUND BALANCE ADJUSTED</b>                          |                     | <b>23,745,081.64</b> | <b>22,814,585.31</b> | <b>930,496.33</b>   |

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

|   |                   |
|---|-------------------|
| <b>Unreserved Fund Balance, Beginning of Year, July 1, 2012</b> | <b>29,782,513</b> |
| <br><b>Prior Year Funding &amp; Carryforward Amounts</b>        |                   |
| C/F Bowman Library Parking Lot                                  | (54,257)          |
| Remove EDC C/F  | 687               |
| C/F Fire Company Capital  | (152,794)         |
| C/F Painting (Maintenance)                                      | (37,385)          |
| C/F CMS Project   | (36,041)          |
| C/F Stephens City Proffer                                       | (43,779)          |
| C/F DARE  | (2,282)           |
| C/F Forfeited Assets  | (52,525)          |
| C/F Schools   | (1,153,002)       |
| FY12 Star Fort fees   | 4,262             |
| FY12 Encumbrances   | 515,543           |
|   | (1,011,573)       |
| <br><b>Other Funding / Adjustments</b>                          |                   |
| Carmeuse Incentive  | (550,000)         |
| Feb 2010 Snow   | (58,328)          |
| GAP Pay   | (16,850)          |
| Asst Comm Attorney position                                     | (60,146)          |
| Airport Capital   | (24,156)          |
| Gainesboro Conv Site  | (287,500)         |
| AS400 Lease   | (21,018)          |
| Sheriff's Dept physicals  | (3,880)           |
| Phase II Sheriff's Dept laptop project                          | (280,593)         |
| Resolution  | (3,900,000)       |
|   | (5,202,471)       |
| <br><b>Year End Adjustments</b>                                 |                   |
| <b>Fund Balance, November 2012</b>                              | <b>23,568,469</b> |



**Government Finance Officers Association**  
 203 North LaSalle Street, Suite 2700  
 Chicago, Illinois 60601-1210  
 312.977.9700 fax: 312.977.4806

November 6, 2012

**PRESS RELEASE**

For Further Information Contact  
 Stephen J. Gauthier (312) 977-9700

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Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Frederick County, Virginia** has received the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to **Finance Department**.

For budgets including fiscal period 2011, 1,328 entities received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a nonprofit professional association serving over 17,500 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.



**THE METROPOLITAN WASHINGTON EAR, INC.**

*A multi-media reading service for the blind and physically handicapped*

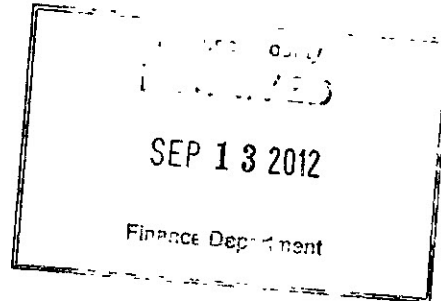
**A NON-PROFIT CORPORATION**

Margaret R. Pfanstiehl, Ed.D.  
Founder

Freddie L. Peaco  
President Pro Tem

September 10, 2012

Ms. Cheryl B. Shiffler  
Finance Director  
County of Frederick  
107 North Kent Street  
Winchester, VA 22601



Dear Ms. Shiffler:

Thank you for the check for \$306 for the multimedia reading and information services that the Metropolitan Washington Ear provides to the blind/visually impaired and the physically handicapped residents of Frederick County that can no longer read ordinary print. MWE is grateful for your assistance, for our long standing partnership, and for the support that Frederick County gives the Ear in our work to serve these individuals.

Sincerely,

A handwritten signature in cursive script that reads 'Rosemary Roussil'.

Rosemary Roussil  
Development Officer

RCR/ac