



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: December 16, 2009
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, December 16, 2009 at 8:00 a.m. Members Ron Hottle and Stephen Swiger were absent. Items 2, 3 and 5 were approved under consent agenda.

1. The Department of Juvenile Justice requests a General Fund supplemental appropriation in the amount of \$7,199.73. This amount represents FY 2009 unspent grant funds that need to be returned. See attached memo, p. 1. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,401.20. This amount represents DARE reimbursements. No local funds required. See attached, p. 2 – 4.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$170. This amount represents restitution and is requested to be appropriated to overtime. No additional local funds required. See attached memo, p. 5.

4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$8,286.45. This amount represents the net proceeds from a Sheriff sale is requested to be appropriated for replacement computers. See attached memo, p. 6 – 7. The committee recommends approval.
5. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$2,654.44. This amount represents an insurance reimbursement for auto repairs. No local funds needed. See attached memo, p. 8 – 9.
6. The County Administrator requests a General Fund supplemental appropriation in the amount of \$50,000. This amount represents a reappropriation of PPEA review fees submitted by Howard Shockey and Sons, Inc. for a county fire station. See attached memo, p. 10. The committee recommends approval.
7. The County Administrator and Finance Director request discussion on the FY 2011 budget status. See attached memo, p. 11.

Information Only

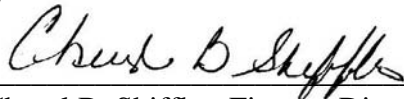
1. A thank you note was received from First Night Winchester for the County's support of the New Year's Eve Festival of the Arts. See attached, p. 12.
2. The Finance Director provides November 30, 2009 financial statements. See attached, p. 13 – 17.
3. The Finance Director provides the Fund 10 Transfer report. See attached, p. 18 – 19.

4. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 20.

Respectfully submitted,
FINANCE COMMITTEE

Bill M. Ewing
Richard Shickle
Charles DeHaven
Richie Wilkins

By



Cheryl B. Shiffler, Finance Director



COMMONWEALTH of VIRGINIA

Department of Juvenile Justice

Barry R. Green
Director

700 Centre, 4th Floor
7th and Franklin Streets
P.O. Box 1110
Richmond, Va 23218-1110
(804) 371-0700
Fax: (804) 371-0773
Voice/TDD (804) 371-0772

October 28, 2009

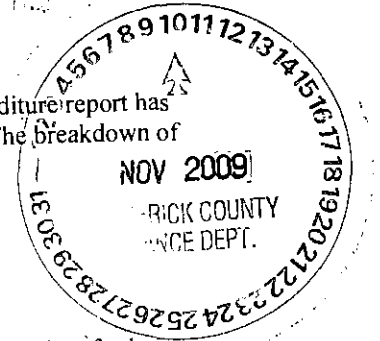
Mr. Roderick Jones
26th District Court Service Unit
5 N. Kent Street
Winchester, Virginia 22601

NOV - 2 2009

Dear Mr. Jones:

The VJCCCA FY09 end of the year financial certification form has been received and the expenditure report has been reviewed. According to the report, Frederick/Winchester/Clarke expended \$160,398.27. The breakdown of funds expended is as follows:

Required Maintenance of Effort	\$	0.00
State Funds Expended	\$	<u>160,398.27</u>
Total Expenditures	\$	160,398.27



All required local and state funds, as reported on your FY08 VJCCCA Plan, have been expended and no further action is needed.

A total of \$167,598.00 in state funds were provided to the locality. Because the state funds were not totally expended, we request that the balance of \$7,199.73 be returned to the state within thirty days. 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, Winchester and Clarke do for their youth and families.

Sincerely,

Sincerely,

Scott Reiner
Program Development Manager/VJCCCA Administrator

cc: David L. Ash, County Administrator – Clarke County
Robert S. Noe, Jr., Interim City Manager – City of Winchester
John R. Riley, County Administrator – Frederick County

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 Robert T. Williamson *RTW*
SUBJECT : Reimbursement for DARE
DATE : November 18, 2009

1005

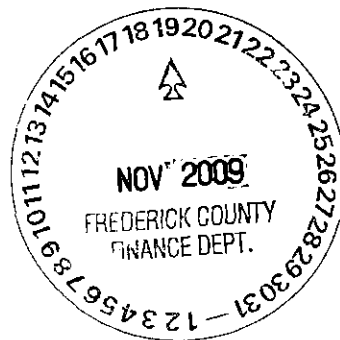
Attached please find the following checks in the listed amounts:

Redbud Run PTO	\$441.80
Gainesboro Elementary	\$460.60
Orchard View Elementary	\$390.10

The total of these checks, \$1,292.50 represents the schools' reimbursement for DARE t-shirts. We are requesting this amount be appropriated into 3102-5413-01, DARE Program.

Thank you.

RTW/asw



cc: Shawn K.

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 Robert T. Williamson *RTW*
SUBJECT : Reimbursement Check
DATE : November 23, 2009

1005

Attached please find a check from Indian Hollow Elementary School PTO in the amount of \$333.70. This amount represents reimbursement for DARE t-shirts.

We are requesting this amount be appropriated into the DARE program budget line of 3102-5413-001.

Thank you.

RTW/asw

INDIAN HOLLOW ELEMENTARY PTO
1548 N. HAYFIELD RD.
WINCHESTER, VA 22603

1120
68-251/514
11

Date Nov. 5, 09

Pay to the Order of D. A. R. E. Program \$ 333.70

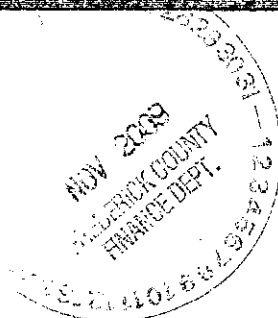
Three hundred thirty-three - 70/100 Dollars

TWO SIGNATURES REQUIRED

BANK of CLARKE COUNTY
110 CROCK WELLS MILL DR., WINCHESTER, VA 22603

For D.A.R.E. t-shirts

CC: Sharon K



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 : DARE Fundraiser

DATE : November 12, 2009

\$775

1000

Enclosed in the attached envelope please find ~~\$755.00~~ in checks and cash. This amount represents proceeds from a DARE fundraiser.

We are requesting this amount be appropriated into the DARE budget line of ~~3102-5413-01~~.

Thank you.

RTW/asw

CC: Sharon

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 Robert T. Williamson *RTW*
SUBJECT : Restitution Check
DATE : November 23, 2009

10CZ 3-010-19040-0010

Attached please find a money order in the amount of \$170.00 made payable to the Sheriff's Office. This amount represents payment in full for a court ordered restitution for a subject making a false report. The subject was ordered to reimburse the Sheriff's Office for the time the Investigator spent on this case.

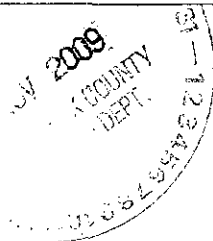
We are requesting this amount be appropriated into the budget line for overtime; 3102-1005-00.

Thank you.

RTW/asw

THIS DOCUMENT CONTAINS A TRUE WATERMARK - HOLD UP TO LIGHT TO VIEW	
WESTERN UNION MONEY ORDER	INTEGRATED PAYMENT SYSTEMS, INC. - ISSUER Englewood, Colorado
A 223806 D 111209 T 1118 02 099094300821 L 000362	09-909430082 82-40/1021 170.00
PAY EXACTLY ONE HUNDRED SEVENTY DOLLARS AND NO CENTS	PAYMENT FOR/ACCT. #
PAY TO THE ORDER OF <i>FC SO</i>	
<i>132 Gregory Church Pl, Winchester VA</i>	<i>[REDACTED]</i>
<small>PURCHASER, SIGNER FOR DRAWER PURCHASER BY SIGNING YOU AGREE TO THE TERMS ON THE REVERSE SIDE.</small>	
<small>Western Union Money Order and Design is a service mark of Western Union Holdings, Inc./Payable at Wells Fargo Bank Grand Junction - Downtown, N.A., Grand Junction, Colorado</small>	

CC: Sharon K.



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 : Proceeds from Sheriff's Sale
DATE : November 20, 2009

1014 3-010-15020-0007

Attached please find a check payable to the County of Frederick in the amount of \$8,286.45 along with a copy of the breakdown of the sale. This amount represents the Sheriff's Office proceeds from the sale of abandoned vehicles, unclaimed property and department vehicles no longer used.

We are requesting this amount be appropriated into our budget line for Office Supplies; 3102-5401-00 for the purpose of replacing computers.

Many of our existing computers – laptops – are beginning to show wear by not functioning properly. These laptops are used daily by the deputies and investigators and there is the possibility that data entered cannot be retrieved later. Some of the laptops are older models and their systems can no longer be updated. There were no funds appropriated in our current budget for replacing these computers and we would like to request the proceeds from our Sheriff's sale be used for this purpose.

Thank you for any consideration you may give this request.

RTW/asw

Attachment

CC: Shawn K.



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

Sheriff's Sale
September 30, 2009

Total Sale: \$21,796.75

Breakdown of Expenses:

Auctioneer's Commission : \$ 951.00
Labor / Set Up - Auctioneer: \$ 227.88
Combs Wrecker Service : \$ 210.00
Advertising - The Star : \$ 492.80

Total Expenses Paid : \$1,881.68

Proceed Checks:

Frederick County Treasurer's Office: \$7,255.00
Frederick County Parks & Rec : \$1,363.25
Frederick County - Administration : \$1,900.00
NRADC - Regional Jail : \$ 230.37

Total Proceed Checks Issued : \$10,748.62

Sheriff's Commission : \$ 880.00

(check not issued, added to the monthly civil fees sent to the Treasurer for September 2009)

Frederick County Sheriff's Office Proceeds: \$8,286.45

(check #368 sent to Finance Department 11/20/09)

FREDERICK COUNTY SHERIFFS OFFICE		368
CIVIL FEES		
PH: 540-662-6168		
1080 COVERSTONE DR		
WINCHESTER, VA 22602		
	Date	20 Nov 2009
Pay to the	Order of	County of Frederick
		\$ 8,286.45
		- Eight thousand two hundred eighty six - ⁴⁵ / ₁₀₀ Dollars
202 NORTH LOUDOUN ST., WINCHESTER, VA 22601		
For	Sheriff's sale proceeds	

Safeco Insurance

Check No. **3488178**

Member of Liberty Mutual Group

ISSUE DATE **SEP 9, 2009**

CLAIMS ACCOUNTING
P.O. BOX 461
ST. LOUIS, MO 63166-0461

CLAIM NO. **666614904008**
ACS REF NO. **03A092380316**
POLICY NO. **F01194574**

LOSS DATE **08-25-09**

ADJUSTER:
MICHELLE ALEXANDER
PHONE NO: 1-800-332-3226

AGENT: 61-0859
APPLE SERVICES CORPORATION

FREDRICK COUNTY
FINANCE DEPARTMENT
107 N KENT ST
WINCHESTER VA 22601

COVERAGES PAID THIS CHECK:

2,712.27 APD AUTO PROPERTY DAMAGE

**2,712.27 TOTAL PAID THIS CHECK
INSURED: CANGIANO, GENNARO
CLAIMANT: FREDRICK COUNTY
IN PAYMENT OF: PROEPRTY DAMAGE LOSS ON 2004 CHEVY TAHOE

3-010-018990-
0001
1096



W-1026

Tear on Perforation

VERIFY THE AUTHENTICITY OF THIS MULTI-TONE SECURITY DOCUMENT. CHECK BACKGROUND AREA CHANGES COLOR GRADUALLY FROM TOP TO BOTTOM.

Safeco Insurance Safeco Insurance Companies
Home Office - Safeco Plaza, Seattle, Washington 98185
Safeco Lloyds Insurance Company
Home Office - 1600 N. Collins Boulevard, Richardson, TX 75080

No. **3488178** 70-2302
NOT VALID SIX MONTHS AFTER
DATE **SEP 9, 2009** 719

In Payment of: **PROEPRTY DAMAGE LOSS ON 2004 CHEVY TAHOE**

AMOUNT COVERAGE DOLLARS CENTS
2,712.27 APD **FREDRICK COUNTY** ****2,712.27**
FINANCE DEPARTMENT
107 N KENT ST
WINCHESTER VA 22601

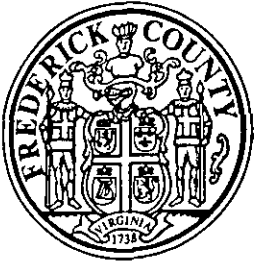
LOSS DATE: **08-25-09**
POLICY: **F01194574**

ACS CONTROLLED DISBURSEMENT
2520474

TWO THOUSAND SEVEN HUNDRED TWELVE DOLLARS AND 27/100

The Northern Trust Company
Chicago, IL
Payable Through Oakbrook Terrace, IL
INSURED: CANGIANO, GENNARO
APPLE SERVICES CORPORATION
61-0859 03A092380316g

AUTHORIZED SIGNATURE



John R. Riley, Jr.
County Administrator

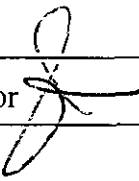
540/665-5666

Fax 540/667-0370

E-mail:

j.riley@co.frederick.va.us

MEMORANDUM

TO:	Finance Committee
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	PPEA Review Fee Refund
DATE:	December 11, 2009

This is a request for the re-allocation of \$50,000 to line item 4-010-012240-3002-000-002 – Professional Services PPEA PS/Fire. This amount represents review fees submitted by Howard Shockey and Sons, Inc. for a PPEA proposal for a county fire station in the southern part of Frederick County. The County did not proceed with this project and those funds should have been refunded to the applicant. The line item was closed out as of June 30, 2009 and those funds were returned to the General Fund. Since that time, the applicant has resubmitted a second PPEA proposal for a similar project and has asked that those funds, which would have been refunded to them be utilized for the \$50,000 administrative fee for this submittal.

Should you have any questions or require additional information, please do not hesitate to contact me.

Thank you.



COUNTY of FREDERICK

John R. Riley, Jr.
County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

TO: All Departments and Constitutional Officers

FROM: John Riley, Jr., County Administrator

DATE: December 4, 2009

SUBJECT: Status of FY 2011 Budget

On December 16, 2009, the Finance Committee will meet to discuss the FY 2011 budget. During that meeting, staff will discuss current year revenue projections, FY 2011 revenue projections and state funding levels. Staff will briefly discuss upcoming known expenditure increases such as VRS, healthcare, utilities, positions that will not be available for freeze, the continued need for replacement of patrol vehicles and critical areas that need to be addressed in Information Technology.

At this time, the best case scenario available will be present level funding. If that level of funding can not be achieved, we will be faced with cuts that will guarantee reduced services to our citizens. There could come a time that across the board cuts will be ineffective and only essential programs will be funded. I will keep you informed on the status of the funding levels as it develops.

At this time, I request that you provide me, in detail, the impact of current level FY 2010 original funding for FY 2011. As always, I will dedicate our limited resources to the employees that continue to be the county's greatest asset.

I extend to you and your employees a happy and safe holiday season.



Dear John
On behalf of the organizers of First
Night Winchester, thank you and
Frederick County for sponsoring our
Community's New Year's Eve festival
of the arts. We so appreciate you and
the fact that you believe in our mission
of providing a safe and healthy way
to usher in the New Year. May you
and yours have a blessed Holiday
and a Happy New Year 2010!

Sincerely,
Jelly Coates
Chairman

County of Frederick
General Fund
November 30, 2009

ASSETS	FY10 11/30/09	FY09 11/30/08	Increase (Decrease)	Notes:
Cash and Cash Equivalents	42,970,297.86	50,978,967.45	(8,008,669.59)	*Approximately 2.9 less in Fund Balance
Petty Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb, P/P	24,059,113.50	20,004,159.81	4,054,953.69	Supplements increased 463,962, total levy increased 3.1 million
Streetlights	10,658.23	10,936.33	(278.10)	
Commonwealth, Federal, 45 day Taxes	136,902.64	108,822.74	28,079.90	
Due from Fred. Co. San. Auth.	734,939.23	883,619.07	(148,679.84)	*Reduced Sanitation Authority charge for National Guard Hook-up Fee
Prepaid Postage	5,868.33	3,811.34	2,056.99	
GL controls (est.rev / est. exp)	<u>(7,364,621.35)</u>	<u>(11,803,364.41)</u>	<u>4,438,743.06</u>	(1) Spreadsheet Attached
TOTAL ASSETS	<u>60,554,713.44</u>	<u>60,188,507.33</u>	<u>366,206.11</u>	
LIABILITIES				
Accrued Liabilities	307,131.76	554,324.96	(247,193.20)	
Performance Bonds Payable	1,100,487.01	1,480,853.16	(380,366.15)	
Taxes Collected in Advance	52,713.43	148,211.48	(95,498.05)	
Deferred Revenue	<u>24,133,347.67</u>	<u>20,084,894.49</u>	<u>4,048,453.18</u>	11/09 Receivables difference(misc.chngs.62,288.94,decals (105),dog tags(1,182)
TOTAL LIABILITIES	25,593,679.87	22,268,284.09	3,325,395.78	
EQUITY				
Fund Balance Reserved:				
Encumbrances General Fund	141,660.68	200,792.21	(59,131.53)	(2) List Attached
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	883,619.07	(148,679.84)	Same as above due from Frederick County Sanitation Authority
Employee Benefits	93,120.82	93,120.82	0.00	
Historical Markers	16,958.44	16,691.44	267.00	
Transportation Reserve	440,300.00	440,300.00	0.00	
Animal Shelter(Samsell Estate)	233,761.27	221,561.27	12,200.00	
Proffers	1,860,340.39	1,256,370.74	603,969.65	(3) Attached Information
Economic Development	687.01	687.01	0.00	
VDOT Revenue Sharing	436,270.00	436,270.00	0.00	
Undesignated Adjusted Fund Balance	<u>31,002,045.90</u>	<u>34,810,161.05</u>	<u>(3,808,115.15)</u>	
TOTAL EQUITY	<u>34,961,033.37</u>	<u>37,920,223.24</u>	<u>(2,959,189.87)</u>	
TOTAL LIAB. & EQUITY	<u>60,554,713.24</u>	<u>60,188,507.33</u>	<u>366,205.91</u>	

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 11/30/09

REVENUES:	Appropriated	FY10 11/30/09 Actual	Budget Variance	FY09 11/30/08 Actual	YTD Actual Variance
General Property Taxes	80,085,000.00	13,465,214.12	(66,619,785.88)	16,894,615.46	(3,429,401.34)
Other local taxes	25,603,042.00	6,036,498.51	(19,566,543.49)	6,342,749.59	(306,251.08)
Permits & Privilege fees	1,219,649.00	454,180.71	(765,468.29)	632,207.89	(178,027.18)
Revenue from use of money and property	871,762.00	95,743.39	(776,018.61)	403,863.13	(308,119.74)
Charges for Services	2,402,424.00	814,403.23	(1,588,020.77)	892,823.21	(78,419.98)
Miscellaneous	1,049,716.62	201,883.98	(847,832.64)	222,528.53	(20,644.55)
Recovered Costs	1,826,418.00	647,239.54	(1,179,178.46)	1,226,869.06	(579,629.52)
Intergovernmental:					
Commonwealth	9,026,446.55	10,062,609.46	1,036,162.91	10,209,111.03	(146,501.57)
Federal	1,039,661.27	113,518.06	(926,143.21)	93,062.66	20,455.40
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	123,124,119.44	31,891,291.00	(91,232,828.44)	36,917,830.56	(5,026,539.56)

EXPENDITURES:	Appropriated	FY10 11/30/09 Actual	Budget Variance	FY09 11/30/08 Actual	YTD Actual Variance
General Administration	8,951,573.00	3,699,527.75	5,252,045.25	3,832,869.82	(133,342.07)
Judicial Administration	2,344,258.08	776,144.32	1,568,113.76	779,276.49	(3,132.17)
Public Safety	23,979,132.88	9,203,691.22	14,775,441.66	10,046,643.37	(842,952.15)
Public Works	4,325,527.30	1,380,006.79	2,945,520.51	1,879,707.39	(499,700.60)
Health and Welfare	7,282,106.00	2,538,420.00	4,743,686.00	2,945,811.50	(407,391.50)
Education	62,770.00	31,385.00	31,385.00	36,923.50	(5,538.50)
Parks, Recreation, Culture	5,663,560.74	2,263,813.52	3,399,747.22	2,478,991.51	(215,177.99)
Community Development	1,911,391.00	677,279.19	1,234,111.81	907,095.29	(229,816.10)
TOTAL EXPENDITURES	54,520,339.00	20,570,267.79	33,950,071.21	22,907,318.87	(2,337,051.08)

OTHER FINANCING SOURCES (USES):					
Operating transfers from / to	(76,110,062.47)	3,463,871.78	(72,646,190.69)	2,413,141.90	1,050,729.88

Excess (deficiency)of revenues & other sources over expenditures & other uses

	(7,506,282.03)	7,857,151.43		11,597,369.79	(3,740,218.36)
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Fund Balance per General Ledger

		23,144,894.47		23,212,791.26	(67,896.79)
--	--	---------------	--	---------------	-------------

Fund Balance Adjusted to reflect Income Statement@11/30/09

		31,002,045.90		34,810,161.05	(3,808,115.15)
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County of Frederick

General Fund

November 30, 2009

Income Statement

Revenues

General Property Taxes-Tax revenue received in FY10 decreased \$3,429,401.34. The real estate collection decrease of

\$3,448,838.89 is due to the timing of payments received by mortgage companies that did not remit until the December due date.

Personal property collection increased \$69,606.16. Only personal property taxes paid by the residents are included in this category.

The remainder is paid by the State under PPTRA is included in the intergovernmental.

Other Local Taxes-Other local taxes decreased \$306,251.08 in FY10. Local sales tax decreased \$142,700.65, communications sales decreased \$39,473.38, utility taxes increased \$168,222.67 and business licenses decreased \$144,219.37. Motor vehicle license fees decreased \$94,170.88; however: beginning in FY09 this fee was a tax levy. As is customary, the tax revenue received for 45 days following year end is accrued in the previous year. Current year revenue for these license fees was reduced by the \$116,684.21 accrual in the previous year. Auto rental tax decreased \$2,047.77, bank stock taxes decreased \$28,898.50, recordation taxes decreased \$36,357.48, meals tax increased \$13,023.35, lodging tax decreased \$8,326.77 and street lights increased \$241.40. Star Fort fees were received in the amount of \$8,456.30.

Permits and Privileges- Permits and privilege fees decreased \$178,027.18 in FY10. Dog licenses increased \$5,541.00, land use application fees increased \$9,200.00, transfer fees decreased \$43.43, development review fees decreased \$80,921.27, building permits decreased \$64,733.17, 1% state fees decreased \$221.11, electrical permits decreased \$27,324.20, plumbing permits decreased \$9,470.00, mechanical permits decreased \$9,380.00, sign permits decreased \$750.00, commercial burning permits decreased \$50.00, explosive storage permits decreased \$200.00, blasting permits decreased \$135.00 and land disturbance permits increased \$460.00.

Revenue from Use of Money and Property- Revenue decreased \$308,119.74 in FY10. Revenue earned on the investments decreased \$305,735.86 and can be attributed to a reduction in funds available to invest and lower interest rates. The LGIP rate at 6/30 was .6% compared to the LGIP rate of 2.6% at 6/30 last fiscal year.

Expenditures

The expenditures for FY10 decreased \$2,337,051.08. **Public Safety** decreased \$842,962.15. The Sheriff's department decreased \$691,533.07 and includes a \$225,022.78 decrease in salaries and fringes and a \$ 520,042.80 decrease for purchase of motor vehicles. Contributions to fire departments and rescue squads decreased \$198,939.48. **Public Works** decreased \$499,700.60 and includes the following: \$ 216,589.42 decrease in refuse collection, \$185,511.06 decrease in disposal. **Parks, Recreation, and Culture** decreased \$215,177.99 and includes Parks decrease of \$107,251.54 in salaries and fringes. The contribution to the Regional Library decreased \$ 78,594.50. **Community Development** decreased 229,816.10 and includes an Economic Development Commission decrease of \$106,631.13. The Soil and Water District salaries and fringes cost of \$128,452.08 was picked up by a participating locality.

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General Fund
Notes to the Financial Statements
October 31, 2009

Operating Transfers

Transfers increased \$5,877,013.68 in FY10.

	FY10	FY09	Increase(Decrease)
Fringe Benefits (INS)	(29.54)	(91.88)	62.34
Regular Transfers	6,704.95		6,704.95
School Operating	2,196,513.47	944,524.45	1,251,989.02
Debt Service County	835,418.90	949,347.83	(113,928.93)
Operational Transfers	425,264.00	519,361.50	(94,097.50)
Total	3,463,871.782	2,413,141.90	1,050,729.88

	Levy FY08	Levy FY09	Increase
Personal Property	37,437,160.93	39,770,355.91	2,333,194.98
Public Service	784,990.61	911,470.08	126,479.47
Real Estate	39,628,204.54	40,301,149.79	672,945.25
Street Lights	28,466.00	28,466.00	0.00
	77,878,822.08	81,011,441.78	3,132,619.70

*Includes 2 Million in Vehicle License Fees

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-07-12	ASSESSMENT/BOARD OF ASSESSORS	MARSHALL & SAFT GUIDE	12100 5401 000 000		000	OFFICE SUPPLIES	500.00-
	ASSESSMENT/BOARD OF ASSESSORS		12100 5411 000 000		000	BOOKS & SUBSCRIPTIONS	500.00
2009-07-12	ELECTORAL BOARD AND OFFICIALS	WARRANTY MAINT. AGREEMENT	13010 3004 000 001		001	REPAIR AND MAINTENANCE-EQUIP.	371.71-
	ELECTORAL BOARD AND OFFICIALS		13010 3005 000 000		000	MAINTENANCE SERVICE CONTRACTS	371.71
2009-07-12	CLERK OF THE CIRCUIT COURT	REG.FEE ANNUAL CLERKS CONW	21060 5401 000 000		000	OFFICE SUPPLIES	100.00-
	CLERK OF THE CIRCUIT COURT		21060 5506 000 000		000	TRAVEL	100.00
2009-07-12	PARKS AND RECREATION MINISTRATION	PRELIM.ENG.REPT.HERA WATER/SEW	71010 3002 000 000		000	PROFESSIONAL SERVICES-OTHER	1,679.00-
	PARKS MAINTENANCE		71030 3002 000 000		000	PROFESSIONAL SERVICES - OTHER	1,679.00
2009-09-01	COMMONWEALTH'S ATTORNEY	PART-TIME GRANT POSITION	22010 1003 000 001		001	ASST.COMM.ATTY.-P/T GRANT	48,336.00
	COMMONWEALTH'S ATTORNEY		22010 1001 000 003		003	VICTIM WITNESS REC.ACT ATTY	41,406.00-
	COMMONWEALTH'S ATTORNEY		22010 2005 000 000		000	HOSPITAL/MEDICAL PLANS	6,930.00-
2009-09-16	AGRICULTURE	AG AGENT ADVERTISING	83010 5401 000 000		000	OFFICE SUPPLIES	86.24-
	AGRICULTURE		83010 3007 000 000		000	ADVERTISING	86.24
2009-09-21	SHERIFF	PURCHASE CITY DIRECTORIES	31020 5409 000 000		000	POLICE SUPPLIES	200.00-
	SHERIFF		31020 5411 000 000		000	BOOKS AND SUBSCRIPTIONS	200.00
2009-09-22	COUNTY OFFICE BUILDINGS/COURT	GAINESBORO SCHOOL FIRE ALARM	43040 3010 000 000		000	OTHER CONTRACTUAL SERVICES	800.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 5204 000 006		006	POSTAGE AND TELEPHONE-GAINESBORO	800.00
2009-09-22	GYPSY MOTH SUPPRESSION	UPGRADE LAPTOP	82020 5400 000 000		000	MATERIALS AND SUPPLIES	150.00-
	GYPSY MOTH SUPPRESSION		82020 5401 000 000		000	OFFICE SUPPLIES	150.00
2009-10-09	FIRE AND RESCUE	PROTECTIVE EQUIPMENT/SWINE FLU	35050 4003 000 002		002	CENTRAL STORES - GASOLINE	8,000.00-
	FIRE AND RESCUE		35050 5404 000 000		000	MEDICAL AND LABORATORY SUPPLIES	8,000.00
2009-10-13	FIRE AND RESCUE	FOREST FIRE CONTROL EXPENSE	35050 5506 000 000		000	TRAVEL	6,633.51-
	FIRE AND RESCUE		35050 3009 000 004		004	FOREST FIRE EXT.	6,633.51
2009-10-16	SHERIFF	REPLACE LAPTOPS	31020 5410 000 000		000	UNIFORMS AND WEARING APPAREL	5,000.00-
	SHERIFF		31020 5401 000 000		000	OFFICE SUPPLIES	5,000.00
2009-10-23	OTHER	MAIL MACHINE RENTAL	12240 5415 000 000		000	OTHER EXPENSES	600.00-
	OTHER		12240 9001 000 000		000	LEASE/RENT OF EQUIPMENT	600.00
2009-10-23	COUNTY OFFICE BUILDINGS/COURT	MAINTENANCE WORK ORDER SYSTEM	43040 3005 000 005		005	MAINTENANCE SERVICE CONTRACTS	440.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000		000	PROFESSIONAL SERVICES-OTHER	440.00
2009-10-28	COMMISSIONER OF THE REVENUE	TO SEPARATE ORDET	12090 1005 000 000		000	OVERTIME	10,600.00-
	COMMISSIONER OF THE REVENUE		12090 1003 000 000		000	PART TIME/EXTRA HELP	10,600.00
	GENERAL DISTRICT COURT		21020 1003 000 000		000	PART TIME/EXTRA HELP	7,000.00
	GENERAL DISTRICT COURT		21020 1005 000 000		000	OVERTIME	7,000.00-
	CLERK OF THE CIRCUIT COURT		21060 1003 000 000		000	PART TIME/EXTRA HELP	46,494.00-
	CLERK OF THE CIRCUIT COURT		21060 1005 000 000		000	OVERTIME	46,494.00-
	COMMONWEALTH'S ATTORNEY		22010 1003 000 000		000	PART TIME/EXTRA HELP	40,000.00
	COMMONWEALTH'S ATTORNEY		22010 1005 000 000		000	OVERTIME	40,000.00-
	SHERIFF		31020 1003 000 000		000	PART TIME/EXTRA HELP	130,000.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2009-10-28	SHERIFF	TO SEPARATE CRT/PT	31020 1005 000	001	OVERTIME	115,000.00-
	SHERIFF		31020 1007 000	000	INCENTIVE PAY	15,000.00-
	MAINTENANCE ADMINISTRATION		43010 1003 000	000	PART TIME/EXTRA HELP	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1005 000	000	OVERTIME	15,098.50-
	CLEARCROOK PARK		71090 1003 000	000	EXTRA HELP	80,700.00
	CLEARCROOK PARK		71090 1005 000	000	NO LONGER USED EXTRA HELP	80,700.00-
	SHERADO PARK		71100 1003 000	000	COMPENSATION OF EXTRA HELP	80,013.00
	SHERADO PARK		71100 1005 000	000	NO LONGER USED EXTRA HELP	80,013.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003 000	000	PART TIME/EXTRA HELP	41,592.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1005 000	000	OVERTIME	41,592.00-
2009-10-29	MAINTENANCE ADMINISTRATION	REVERSE OT 312	43010 1005 000	000	OVERTIME	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1003 000	000	PART TIME/EXTRA HELP	15,098.50-
2009-10-29	MAINTENANCE ADMINISTRATION	TRANSFER FUNDS/ALLOTE PT/OT	43010 1003 000	000	PART TIME/EXTRA HELP	65,653.00
	MAINTENANCE ADMINISTRATION		43010 1005 000	000	OVERTIME	65,653.00-
2009-11-02	ANIMAL SHELTER	DOG FOOD	43050 3002 000	001	CITIZEN ASSISTANCE PROGRAM	1,430.00-
	ANIMAL SHELTER		43050 5402 000	001	DOG FOOD	1,430.00
2009-11-06	PUBLIC SAFETY COMMUNICATIONS	CONTRACTUAL SERVICE	35060 3004 000	001	REPAIR AND MAINTENANCE - EQUIPMENT	1,400.00-
	PUBLIC SAFETY COMMUNICATIONS		35060 3010 000	000	CONTRACTUAL SERVICES	1,400.00
2009-11-13	REFUSE COLLECTION	CONTRACTUAL EXPENSES	42030 5412 000	001	EDUCATIONAL SUPPLIES - GRANT	8,000.00-
	REFUSE COLLECTION		42030 3010 000	000	OTHER CONTRACTUAL SERVICES	8,000.00
2009-11-13	PARKS AND RECREATION MINISTRATION	ENGINEERING SERV. EVALUATE SITE	71010 3002 000	000	PROFESSIONAL SERVICES-OTHER	1,529.00-
	PARKS MAINTENANCE		71030 3002 000	000	PROFESSIONAL SERVICES - OTHER	1,529.00
2009-11-16	MAINTENANCE ADMINISTRATION	MOVE FUNDS FOR P/T HELP	43010 1005 000	005	OVERTIME PSB	20,000.00-
	MAINTENANCE ADMINISTRATION		43010 1003 000	005	PART TIME HELP/PSB	20,000.00
2009-11-17	SHERIFF	PURCHASE DARE T-SHIRTS	31020 5410 000	000	UNIFORMS AND WEARING APPAREL	2,700.00-
	SHERIFF		31020 5413 000	001	IFUC PROGRAM	2,700.00
2009-11-19	INFORMATION TECHNOLOGY	UPGRADE SERVER SOFTWARE	12200 5506 000	003	TRAVEL - NETWORK	1,000.00-
	INFORMATION TECHNOLOGY		12200 5413 000	003	OTHER OPERATING SUPPLIES-NETWORK	1,000.00
2009-11-23	COMMISSIONER OF THE REVENUE	COVER INCREASED DUES COSTS	12090 3006 000	000	PRINTING AND BINDING	500.00-
	COMMISSIONER OF THE REVENUE		12090 5801 000	000	DUES AND ASSOC. MEMBERSHIPS	500.00

*** END OF REPORT ***

**County of Frederick, VA
Report on Unreserved Fund Balance
November 2009**

Unreserved Fund Balance, Beginning of Year, July 1, 2009	26,029,172
 Prior Year Funding & Carryforward Amounts	
IT carryforwards	(93,391)
Fire Company Capital carryforward	(148,982)
DARE carryforward	(5,000)
Forfeited Asset carryforward	(29,995)
School carryforwards	(1,894,285)
Double Tollgate Citizen's Convenience Ctr carryforward	(15,600)
Sheriff grants carryforward	(242,672)
Transportation carryforward	(440,300)
	(2,870,224)
 Other Funding / Adjustments	
EDC reduction	1,936
Audit Adjustment	(1,894)
Litter-Thon donations	(267)
Electronic poll books	(11,728)
AARP Tax Aid	(2,100)
	(14,053)
 Fund Balance, November 2009	 23,144,894